

SUMMARY OF CONTENTS

	PAGES	PAGES
Abstract Accounts of Receipts and Payments	2—37	
Part I—Consolidated Fund—		
Detailed Accounts relating to Receipt and Payments:		
Civil	88 to 160, 265 to 478 & 495 to 524	
Railways	161 to 192	
Irrigation	193 to 252	
Part I—Consolidated Fund— <i>contd.</i>		
Posts and Telegraphs		253 to 264
Defence Services		479 to 494
Debt Heads (Public Debts and Loans and Advances)		525 to 548
Part II—Contingency Fund		549 to 554
Part III—Public Accounts—Detailed Accounts of		555 to 600

COMBINED FINANCE AND REVENUE ACCOUNTS, 1953-1954

ALPHABETICAL INDEX

	PAGES		PAGES
Administration of Justice—Receipts and Expenditure	298—301	Capital Outlay on—	
Administration-General—Expenditure	288—295	Mints	375
Agriculture—		Multipurpose River Schemes—Other	396—397
Receipts and Expenditure	336—341	New Capital at Delhi	391
Capital Expenditure on	342	New Capital for Punjab at Chandigarh	391
Air Forces—Non-effective—Receipts	491	Other State Works	467—468
Air Forces—Non-effective—Charges	492	Payments to Retrenched Personnel	471
Allowances—Superannuation, Retired and Compensionate	444—449	Ports	311
American Lease-Lend Surpluses	466	Posts and Telegraphs	258—259
American Loan Wheat—Transfer of the Sale Proceeds	477	Railways	170—171
Annuities in purchase of Railways	528	Rail Road Co-ordination Scheme	469
Anthropological Survey	316—317	Road and Water Transport Schemes	465
Appropriations to the Contingency Fund	476	Schemes of Government Trading—	
Appropriation for Reduction or Avoidance of Debt	282—283	Central	519—521
Appropriation of Profit on the circulation of Bronze, Copper and Nickel Coins	375	States	472—475
Appropriations to and from Revenue Reserve Fund		Security Printing Press	141
Railways	187	Sterling Pensions	452
Appropriations to and from Railway Depreciation Reserve Fund	186	Vizagapatam Port	311
Archaeological Department	316—317	Cash Balances	605—606
Audit—Expenditure on	297	Cash—Transfer of Cash between England and India	604
Aviation—Civil Receipts and Expenditure	361—362	Cemetery Endowment Fund	562
Aviation—Civil—Capital outlay on	362	Central Government—	
Aviation Fund—Civil	583	Balances of	605
Balance of Part 'C' States	593	Debt	525—529
Bengal and Madras Service Family Pension Fund	567	Expenditure	24—35
Bengal Christian Family Pension Fund	568	General Account of Receipts and Expenditure	2—11
Bengal Uncovenanted Service Family Pension Fund	567	Grants-in-aid to State Governments by	495—497
Betting Tax—Receipts and Expenditure for Collection	154—158	Inter-State Debt Settlements	535
Bombay Development Scheme—Capital Account	392	Loans and Advances by	536
Bombay Development Scheme—Revenue Account	394	Miscellaneous Adjustments with State Governments	498
Bombay Family Pension Fund	587	Revenue	12—23
Bombay Family Pension Fund of Government Servants, Life Assurance Branch	588	Central Road Fund	580
Bombay Lands Scheme—		Central Road Fund—Subvention from	581
Capital Account	470	Certificates—	
Botanical Survey	316—317	Post Office Cash Certificates	568
Branch Lines Companies payments and withdrawals from the Treasuries	593	Post Office Certificates Bonus Fund	583
Broadcasting—Receipts and Expenditure	363	Post Office Twelve Year National Savings Certificates	568
Broadcasting—Capital outlay on	363	Post Office Ten Years Defence Savings Certificates	566
Bus Service—		Post Office Seven Year National Saving Certificates	568
Government Bus Service	468	Post Office Five Year National Saving Certificates	568
Capital and other disbursements (outside the Revenue Account of the several Governments and the sources from which they have been met)	560—563	Indian States Certificates	568
Capital outlay on—		Chandigarh—New Capital for Punjab at—Capital outlay on	391
Agricultural Improvement and Research	342	City Survey and Stores Department	316—317
Bombay Development Scheme	392	Civil Aviation Fund	583
Bombay Lands Scheme	470	Civil Aviation Receipts and Expenditure	361—362
Broadcasting	363	Civil Defence—Receipts and Expenditure	514—515
Civil Aviation	362	Civil Works outside the Revenue Account	399—400
Civil Works	399—400	Civil Works financed from Ordinary Revenue—	
Commuted Value of Pensions	450—451	Account of Receipts	378—379
Currency	373	Account of Expenditure	381—383
Currency Note Press	373	Clergy Endowment Fund	568
Damodar Valley Project	395	Coal Mines Labour, Housing and General Welfare Fund	583
Defence Services	493—494	Coal—Exploration of	316—317
Electricity Schemes	423—433	Coal Productions Fund	583
Forests	145	Community Development Project—Charges	510—511
Grants to State Governments	522	Commuted Value of Pensions—Payments of	450—451
Improvement of Public Health	332—333	Compensation to Land holders, etc., on the abolition of the Zamindari System	131
Industrial Development	358—361	Contribution from Railways—Receipts	457
Irrigation	210—223	Contribution to the International, Monetary Fund and International Bank	373
Lighthouses and Lightships	312	Contributions and Miscellaneous Adjustments between Central and State Governments	495—497
		Contingency Fund—Appropriations to	476
		Contingency Fund—Account of	549—554

	PAGES		PAGES
Contributory Provident Fund	568—571	Electricity Receipts and Expenditure	402—411 & 422
Contributory (Transferred Railway Personnel) Provident Fund	568	Electricity Working Expenses	412—421
Contributory Provident Pension Fund	568	Electricity Schemes Capital Expenditure on	423—433
Co-operation—Receipts and Expenditure	348—349	Entertainment Tax—Receipts and Expenditure for Collection of	154—158
Co-operative Marketing and Agricultural Development Fund	588	Excess Profits Tax	113—19
Cultivators Benefit Fund	589	Excise Duties—Union—Receipts & Expenditure	100—109
Corporation tax—Receipts and Expenditure	112—114	Excise Duties—State—Receipts and Expenditure	132—135
Cotton Growers—Fund for the benefit of	583	Exchange on Remittance Accounts	597
Cotton Textile Fund	583	Exploration of Coal, Petroleum and Minerals	316—317
Cotton Textile Equalisation Fund	583	External Affairs—Charges	315
Cultivators Amelioration Fund	589	Extraordinary Items—	
Currency Department—Receipts and Expenditure	371	Receipts and Payments	502—507
Currency Department—Capital Outlay on	373	Famine Relief—Account of Expenditure	436—437
Currency Note Press—Capital Outlay on	373	Famine Relief Fund—Account of	572
Customs—Revenue and expenditure for Collection	94—99	Floating Debt	527 & 530—534
Damodar Valley Project—Capital Account on	395	Foreign Governments—Advances to	536
Dangs District—Receipts and Expenditure	313	Forest—Revenue and Expenditure	142—145
Dangs District Reserve Fund	585	" Capital Outlay on	145
Debt—		" Fund for Development of	587
Account of Interest on Public Debt of India	269—273	Foodgrains Reserve Fund	587
Appropriation for Reduction or Avoidance of Debt	282—283	Fund for Benefit of Cotton Growers	583
Debt Services	267—283	Fund for promotion of education amongst educationally backward classes	587—588
Floating Debt Account	527 & 530—534	Fund for Redemption and Avoidance of Debt	585
Obligations of the Government of India bearing Interest, and interest thereon	269—273	Fund for Encouragement of Hindustani Literature	587
Permanent Debt—Debt Incurred and Discharged during the year and amount Outstanding	525—534	Fund for village Development	588—589
Service Funds bearing Interest	567	Fund for payment of Bonus to temporary clerical personnel under the Scheme of Unified Scale of pay	583
Special Loans	565—566	" " " Development of Civil Aviation	583
State Provident Funds	68—571	" " " " Forest	587
Treasury Notes	567	" " " " Rural Water Supply	587
Debt Redemption and Avoidance Fund	85	Fund from Assistance under T. A. Programme	583
Debt Settlement—Inter State	535	" " the Sale Proceeds of wheat received under Colombo Plan	583
Defence Reserve Fund	583	" " Other Assistance under American Loan—Wheat	583
Defence Savings Railway Provident Funds	568	" " Other Assistance under Colombo Plan	583
Defence Services—Provident Fund	568—571	Fund for the Protection of Sugar Industry	583
Defence Savings Certificates—Post Office—Ten Years	568	" " Mica Mines Labour Welfare	583
Defence Savings—Bank Deposits	568	" " Publication Fund	585
" " Provident Fund (Railway)	568	Post Office Certificates Bonus Fund	583
Defence Services—Effective—		Fund for Relief of Groundnut cultivators	583
Abstract Account of Receipts and Charges	482	" " Development	583
Detailed Account of Receipts and Charges	483—483	" " Restoration of Earthquake Damage	585
Defence Services—Non-Effective—		" " Sugar (Temporary) Excise	583
Abstract Account of Receipts and Charges	490	" " Sugarcane Compensation (U.P.)	587
Detailed Account of " " " "	491—492	" " Staff Benefit	568
Defence Services—Officers' Provident Fund	568	" " Telephones Development	263
" " Capital outlay on	493—494	" " Railway Development	188
Delhi—Initial Expenditure on New Capital at	391	" " Development of Rural 'Water Supply'	586
Department of Industries and Supplies—		" " Village Reconstruction and Harijan Uplift	586
Receipts and Expenditure	352—357	" " Water Supply and Drainage Scheme	587
Departmental and Judicial Deposits—Receipts, Payments and Balances	593—596	" " Development of Hand-loom and Weaving Industries	583
Deposits of Branch Line Companies	593	" " Development Schemes	583—589
Deposits of Local Funds—Receipts, Payments and Balances	590—592	" " Abolition of Zamindari	585—588
Deposits of Sinking Funds	573—575	" " India's Contribution to the United Nations Relief and Rehabilitation Administration	583
Deposits—Post Office Savings Bank	568	General Administration—Expenditure	288—295
Deposits—States Savings Bank	571	General Family Pension Fund	568
Deposits of Trusts for Indian Princes	593	General Police Fund	585
Development Fund	583	" Reserve Fund Lighthouses and Lightships	583
Depreciation Reserve Fund—		General Provident Fund	568—571
Commercial Concerns	584—589	Geological Departments	316—317
Electricity	584—589	Geological Survey	316—317
Government Presses	583—589	Grants-in-aid from Central Government	496—497
Government Power Houses	589	" " and Donations to Scientific Societies and Institutes	316—317
Government Commercial Concerns	584—589	Grants to State Governments for Development	522
Irrigation	584—589	Groundnut cultivators—Fund for the relief of	583
Lighthouses and Lightships	583	Hindu Family Annuity Fund	568
Overseas Communication Service	583	Hospital Fund (U.P.)	587
Railways	186	Income Tax—Revenue and Expenditure for collection of	116—123
Development Project—Community	510—511	Indian Civil Service Provident Fund (Non-European Members)	568—571
Development Fund—Railways	188	Indian Civil Service Family Pension Fund	567
Dividend—aid to General Revenues	168	Indian Military Service Family Pension Fund	567
Dividend—Railways	189	Indian Military Widows' and Orphans Fund	567
Discount on Treasury Bills	271	Indian Ordnance Department Provident Fund	568
Earthquake Damage—Deposit Account of the Fund for Reconstruction of	585	Indian Posts and Telegraphs, (see Posts & Telegraphs)	
Eastern Group Sleeper Control Provident Fund	568	Indian Railway Conference Association Employees Provident Fund	568
Education—Receipt and Expenditure in Civil Department	318—323	Indian Rulers—Privy Purses and Allowances of	439—440
Electricity Duties—Receipts and Expenditure	154—158		
Electricity Schemes—Other Revenue expenditure connected with	422		

	PAGES		PAGES
Industrial Development—Capital Outlay on	358—361	Payments of Commuted Value of Pensions	450—451
Research Fund	588—589	Payments to Retrenched Personnel	471
Industrial Housing Scheme, Bombay—Receipts and Expenditure	334	Pension Equalisation Fund	585
Industries and Supplies—Receipts and Expenditure	352—357	Pensions—	
Initial Expenditure on New Capital at Delhi	391	Charges in Defence Department	491—492
Insurance Fund—State Governments.	571	Commuted value of	450—451
Interest—Receipts	267—268	Expenditure in Civil Department	444—449
Interest on Capital Outlay on Electricity Schemes	402—411	Receipts in aid of	442—443
Interest on Multipurpose River Schemes	394	Receipts in Defence Department	491
Interest on Debt, State Governments	274—281	Territorial and Political	438
Interest on Debt and other Obligations—		Permanent Debt, Central—Additions to, Discharges of and Balances of	525—529
Interest on Ordinary Debt	269—272, 274—278 & 280	" " State—Additions to, Discharges of and Balances of	530—534
" " Unfunded Debt	272, 278—279 & 280	Petroleum—Exploration of	316—317
" " Other Obligations	273, 279 & 281	Police—Receipts and Expenditure	304—307
Transfers	273, 279, & 281	Ports and Pilotage—Receipts and Expenditure	309—310
International Monetary Fund and International Bank		Ports—Capital Outlay on	311
Contribution to	373	Port Reserve Fund	589
Securities issued to—for development	527	Postal Insurance and Life Annuity Fund	588
Inter State Debt Settlements	535	Posts and Telegraphs—	
Irrigation—		Capital Expenditure on	258—259
Capital Expenditure	210—223	Interest on Capital of	257
Direct Receipts	228—233	Profit and Loss Account	257
Financial Results	200—209	Renewals Reserve Fund	263
General Results	197—199	Revenue	260—261
Interest on Capital	200—209	Statement of Working Expenses	262
Land Revenue due to	126—127, 200—209 & 245—247	Post Office Certificates Bonus Fund	583
Summary of Capital Expenditure on	325—327	Post Office Cash Certificates	568
Working Expenses and Maintenance of	234—244	" " Twelve Year National Savings Certificates	568
Jails and Convict Settlements—Receipts and Expenditure	302—303	" " Ten Year Defence Savings Certificates	568
Judicial Deposits (See Departmental and Judicial Deposits)		" " Seven Year National Savings Certificates	568
Justice, Administration of—Receipts and Expenditure	298—301	" " Five Year National Savings Certificates	568
Land Revenue, Receipts and Expenditure	126—129	" " Savings Bank Deposits	568
Land Revenue, due to Irrigation	126—127, 200—209 & 245—247	" " Defence Savings Bank Deposits	568
Lighthouses and Lightships—		Post-war Planning and Development, Expenditure connected with	509
Capital outlay on	312	Post-War Reconstruction and Development Fund	583—589
Depreciation Reserve Fund	583	Pre-partition Receipts and Payments	516—518
General Reserve Fund	583	Presidency Corporations, including Port Trusts, etc.	
Receipts and Expenditure	312	Loans to	538—542
Loans and Advances by Central Government	536	Printing, See Stationery and Printing	
" " " " State Governments	537—545	Privy Purses and Allowances of Indian Rulers	439—440
Loans from the Central Government	530—534	Profit on the circulation of Bronze, Copper and Nickel coins Appropriation of	375
Loans (Special)—Account of	565—566	" " Quaternary coins	579
Local Funds—Deposits of	590—592	Provident Funds—Account of	568—571
Luxury Tax including Taxes on Entertainments, etc.—Receipts and Expenditure	154—158	Provident Fund—Contributory	568—571
Magh Mela Fund	587	" " Transferred Railway Personnel	568
Medical—Receipts and Expenditure	324—327	" " Defence Service Officers	568
Meteorological Department	316—317	" " " Savings	568—571
Mica Mines Labour Welfare Fund	583	" " " " (Railways)	568
Military Assistant Surgeons' Fund	567	" " Eastern Group Sleeper Control	568
Military Engineering Services Provident Fund	568	" " Indian Civil Service	568—571
Minerals—Exploration of	316—317	" " General	568—571
Mines Department	316—318	" " Indian Civil Service (Non-European Members)	568—571
Mint—Receipts and Expenditure	374	" " Indian Ordnance Department	568
—Capital Outlay on	375	" " Indian Railway Conference Association Employees	568
Miscellaneous Adjustments between Central and State Governments	498	" " Military Engineering Services	568
Miscellaneous Departments—Receipts and Expenditure	364—369	" " Other Miscellaneous	568—571
Miscellaneous Provident Funds	568—571	" " State Railway Institution	568
Miscellaneous Receipts and Expenditure	458—463	" " Workmen's Contributory	568—571
Miscellaneous Railway Receipts and Expenditure	191	" " Savings—Railways	568
Motor Transport Reserve Fund	583—588	Dehri Workshop Casual Workers Bonus Fund	568
Motor Vehicles Acts—Receipts and Expenditure	148—151	Provident Funds—Interest on	278—279 & 280
Museums	316—317	Public Debt	525—534
Multipurpose River Schemes—other — than—Capital Account on	396—397	Public Health—Capital Expenditure on improvement of	332—333
Nazul Fund (Lucknow)	587	" " Receipts and Expenditure	328—331
National Savings Certificate—Post Office Twelve Years	568	Publication Fund	585
Navy—Non-effective—Receipts and Charges	491—492	Purchases and Sales of Silver	579
Non-voted Expenditure—Statement of	546—547	Rail Road Co-ordination Scheme—Capital Outlay on	489
Opium—		Railways—	
Revenue	125	Annuities in purchase of	528
Expenditure in connection with	125	Branch Line Companies	593
One rupee notes—Statement showing transactions of	579	Railway Reserve Fund	589
Other Miscellaneous Provident Funds	568—571	Capital contributed by Companies and Indian States, etc.	172
Other State Works—Capital Outlay on	487—488	Capital expended on	170—171
Other Taxes and Duties—Receipts and Expenditure	152—159	Contribution from	457
Overseas Communication Service—Depreciation Reserve Fund	583	Depreciation Reserve Fund—Appropriation to and from	186
Panth Piploda Reserve Fund	583	Development Fund	188
Payments to Pakistan for Unique Institutions	523	Dividend to General Revenue	168
		Liabilities involved in the purchase of	173—175

Introductory

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

- (1) covering transactions not only of the Central Government but also of the State Governments with their separate resources and separate balances and
- (2) combining transactions in two currencies, rupees 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 other 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 the Centre—*vide* Sections 137 to 142 of the Government of India Act, 1935, and the Government of India (Distribution of Revenues) Order, 1936. Most of the Provinces also received special financial assistance from the Centre at the time the Government of India Act, 1935, came into force as a result of the decentralisation of balances and the cancellation and consolidation of pre-autonomy debt due by them to the Central Government: *vide* paragraph 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. certain Stamp Duties and Duties of Excise on Medicinal and Toilet Preparations) though levied by the Government of India, are collected by the States within which such Duties are respectively leviable and the proceeds thereof are assigned to those States. Certain other Duties and Taxes (e.g. Duties in respect of Succession to Property other than Agricultural Land, Terminal Taxes on goods or passengers carried by railway, sea or air, etc.) are levied and collected by the Government of India, and the net proceeds are distributed to the States in a prescribed manner.

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

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

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

The N.W.F.P., Sind and Baluchistan became a part of Pakistan—whereas the Provinces of the Punjab, Bengal and Assam were partitioned, certain portions thereof being transferred to Pakistan and the rest remaining in India. Due to these changes the accounts of the Central Government and of the divided Provinces of Bengal and Punjab were closed on 14th August 1947, as on the annual closing date and the accounts of the year 1947-48 had to be compiled in two parts—(i) Pre-partition Accounts comprising of the accounts of the Central Government and the Governments of Bengal and Punjab for the period from 1st April 1947 to 14th August 1947, and (ii) Post-partition Accounts, comprising of the accounts of the Central, West Bengal and East Punjab Governments for the period from 15th August 1947 to 31st March 1948 and of other Provincial Governments within the Indian Dominion for the entire year 1947-48. Pending the closing of the Pre-partition accounts of the Central Government and the Government of Punjab the accounts of the Post-partition years have been compiled by adopting provisional balances wherever necessary as indicated in the explanatory note in Part III—Public Account on page 559.

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

As regards Jammu and Kashmir the Comptroller and Auditor General is not responsible for the audit and accounting of its transactions under Second Schedule to the "Constitution (Application to Jammu and Kashmir) Order, 1950". These do not, therefore, find a place in this compilation except the transactions in regard to matters being administered by the Central Government which are merged in the relevant Central heads of account.

Consequent to the passing of the Part 'C' States Act, 1951, separate Legislatures were set up from 1st April, 1952 for Ajmer, Bhopal, Coorg, Delhi, Himachal Pradesh & Vindhya Pradesh. Although these States have a Legislature, they have no power to borrow or

to have a separate cash balance. They have therefore no Capital Section or Public Account in their accounts. The transactions relating to these States have been shown separately in this compilation from the year 1952-53.

11. Consequent to the formation of Andhra State with effect from the 1st October, 1953, by transferring to it certain territories which prior to that date formed part of the composite State of Madras, the accounts of the latter State were closed on the 30th September, 1953. In this Compilation, the accounts of the Government of Madras (Composite) appear for the period from the 1st April, 1953 to the 30th September, 1953 and those in respect of the Government of Madras (Residual) and Andhra, relate to the period from the 1st October, 1953 to the 31st March, 1954.

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 exceptions be treated as a consolidated debt repayable to the Government of India in the form of semi-annual equated payments of interest and principal within a period of 45 years.

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

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

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.

(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* the 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 (i) Assam, (ii) Bombay, (iii) Madhya Pradesh and (iv) Punjab the transactions pertaining to (i) Manipur and Tripura, (ii) Kutch, (iii) Bhopal and (iv) Bilaspur and Himachal Pradesh respectively, are also included therein.

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

Appendix—List of Sections

Part I—Consolidated Fund—

(1) Revenue—

- A.—Principal Heads of Revenue.
- B.—Railway Revenue Account.
- BB.—Railway Capital Account within the Revenue Account.
- C.—Irrigation Revenue Account.
- CC.—Irrigation Capital Account within the Revenue Account.
- D.—Posts and Telegraphs Revenue Account.
- DD.—Posts and Telegraphs Capital Account within the Revenue Account.
- E.—Debt Services.
- F.—Civil Administration.
- FF.—Civil Administration—Capital Account within the Revenue Account.
- G.—Currency and Mint.
- H.—Civil Works and Miscellaneous Public Improvements.
- HH.—Capital Account of Civil Works 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 Capital Account outside the Revenue Account.
- HH.—Capital Accounts of Civil Works and Miscellaneous Public Improvements outside the Revenue Account.
- II.—Capital Account of Electricity Schemes outside the Revenue Account.
- JJ.—Miscellaneous Capital Account outside the Revenue Account.
- KK.—Capital Accounts of Defence Services outside the Revenue Account.
- MM.—Capital Account of Extraordinary Items outside the Revenue Account.

(3) Debt—

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

Part II—Contingency Fund.

Part III—Public Account.

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

GENERAL ACCOUNTS

	Pages
1.—SUMMARY OF RECEIPTS AND DISBURSEMENTS	2—11
2.—ACCOUNT OF REVENUE OF THE CENTRAL GOVERNMENT BY MAJOR HEADS	12—23
3.— „ OF EXPENDITURE OF THE CENTRAL GOVERNMENT BY MAJOR HEADS	24—36
4.— „ OF RECEIPTS AND DISBURSEMENTS OF THE CENTRAL GOVERNMENT	37—43
5.— „ OF REVENUE OF STATE GOVERNMENTS	44—51
6.— „ OF EXPENDITURE OF STATE GOVERNMENTS	52—63
7.— „ OF RECEIPTS AND DISBURSEMENTS OF STATE GOVERNMENTS	64—87

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

RECEIPTS	Central Government	Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PART I—CONSOLIDATED FUND							
(1) Ordinary Revenue Receipts							
Principal Heads of Revenue—							
Customs	1,58,45,80,803	..	..	..	..	..	..
Union Excise Duties	94,98,13,019	..	..	..	..	..	..
Corporation Tax	40,18,95,534	..	..	..	..	..	..
Taxes on Income other than Corporation Tax and Estate Duty	66,89,32,303	..	1,771	21,00,104	..	..	90,475
Opium	1,96,02,761	..	..	..	..	..	..
Land Revenue	76,26,162	5,39,030	47,23,306	4,17,516	5,22,546	18,86,245	87,71,530
State Excise Duties	12,95,593	30,28,336	16,55,860	11,76,055	1,06,56,853	15,68,867	28,10,795
Stamps	1,47,52,674	4,36,484	2,53,633	3,00,913	43,07,128	3,55,521	7,50,171
Other Heads	89,36,252	2,38,361	19,17,851	47,27,300	1,69,43,428	69,79,628	91,96,715
Total Principal Heads of Revenue	3,65,74,35,101	42,42,211	85,52,423	87,21,888	3,24,29,955	1,07,90,261	2,16,19,686
Railways : Net Receipts	42,84,96,226	..	..	..	..	..	..
Irrigation : Net Receipts	36,756	— 3,91,403	— 1,58,385	128	731	..	32,325
Posts and Telegraphs: Net Receipts	4,10,23,936	..	..	..	..	..	..
Interest Receipts	2,91,23,260	..	..	..	..	..	..
Civil Administration	9,82,15,634	9,28,680	24,91,418	8,95,176	27,68,278	20,58,832	16,07,813
Currency and Mint	15,73,95,562	..	..	..	..	..	..
Civil Works and Miscellaneous Public Improvements	2,29,02,913	28,517	5,62,726	1,22,096	72,786	2,87,849	3,67,215
Electricity Schemes	1,15,130	..	1,29,454	..	..	..	—1,61,145
Miscellaneous	14,33,11,309	3,60,476	9,57,528	93,570	48,99,829	7,66,897	10,17,033
Defence Receipts	11,75,76,994	..	..	..	..	..	..
Contributions and Miscellaneous Adjustments between Central and State Governments . . . . .	..	1,10,00,000	92,00,000	47,302	14,20,000	1,07,00,000	2,20,00,000
Extraordinary Items	2,50,66,511	40,938	5,92,229	5,07,990	82,927	6,39,971	1,50,955
Total	4,72,06,99,332	1,62,09,419	2,23,27,393	1,03,83,150	4,16,74,506	2,52,43,810	4,66,33,882
Excess of Ordinary Revenue over Expenditure on Revenue Account.	8,64,44,014	14,41,277	..	4,54,014	35,62,241	6,72,683	96,59,516
(2) Capital Receipts							
Miscellaneous	305	..	..	..	..	..	..
(3) Debt, Including Loans and Advances							
Permanent Debt	76,82,64,001	..	..	..	..	..	..
Floating Debt	13,64,98,50,000	..	..	..	..	..	..
Loans from the Central Government . . . . .	..	..	..	..	..	..	..
Loans and Advances by the Central Government	18,89,77,463	..	..	..	..	..	..
Loans and Advances by the State Governments . . . . .	..	..	..	..	..	..	..
Total	14,60,70,91,464	..	..	..	..	..	..
Total Consolidated Fund (Carried over)	19,32,77,91,101	1,62,09,419	2,23,27,393	1,03,83,150	4,16,74,506	2,52,43,810	4,66,33,882

of each of the STATE GOVERNMENTS, for the year ended 31st March 1954

DISBURSEMENTS	Central Government	Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh
PART I—CONSOLIDATED FUND	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(1) Expenditure on Revenue Account							
Direct Demands on the Revenue	29,57,90,934	9,81,697	15,97,538	18,23,364	26,51,571	37,95,105	51,20,303
Railways : Interest and Miscellaneous Charges	42,84,96,226	..	..	..	..	..	..
Irrigation	9,99,819	91,594	84,839	1,73,191	22,728	..	6,65,387
Posts and Telegraphs	1,70,00,339	..	..	..	..	..	..
Debt Services	40,54,51,803	..	..	..	..	..	..
Civil Administration	64,30,27,320	1,15,44,057	1,40,31,258	46,53,999	2,51,63,040	1,39,37,981	2,16,53,558
Currency and Mint	2,60,45,569	..	..	..	..	..	..
Civil Works and Miscellaneous public Improvements	13,85,25,019	8,79,039	42,40,255	20,10,324	19,78,813	49,14,600	60,43,459
Electricity Schemes	9,827	..	54,946	4,43,457	..	2,500	53,483
Miscellaneous	32,11,42,024	10,75,535	17,35,545	4,60,338	80,28,106	9,36,410	27,45,111
Defence Services	1,98,05,55,161	..	..	..	..	..	..
Contributions and Miscellaneous Adjustments between Central and State Governments	25,94,26,773	..	..	..	..	..	..
Extraordinary Items	11,77,84,504	1,96,220	8,81,017	3,69,444	2,68,007	9,84,531	7,94,115
Total	4,63,42,55,318	1,47,68,142	2,26,25,398	90,34,136	3,81,12,265	2,45,71,127	3,69,74,366
Excess of Expenditure on Revenue Account over Ordinary Revenue	..	..	2,98,005	..	..	..	..
(2) Capital Expenditure							
Capital expenditure outside the Revenue Account—							
Railways	11,84,69,312	..	..	..	..	..	..
Irrigation	28,23,411	..	..	..	..	..	..
Posts and Telegraph	7,66,02,726	..	..	..	..	..	..
Ports	1,47,43,657	..	..	..	..	..	..
Defence Services	10,16,09,272	..	..	..	..	..	..
Other heads	-6,60,62,998	..	..	..	..	..	..
Total	24,81,85,380	..	..	..	..	..	..
(3) DEBT, INCLUDING LOANS AND ADVANCES—							
Permanent Debt	1,15,22,99,904	..	..	..	..	..	..
Floating Debt	13,45,62,40,000	..	..	..	..	..	..
Loans from the Central Government	..	..	..	..	..	..	..
Inter State Debt Settlement	15,00,000	..	..	..	..	..	..
Loans and Advances by the Central Government	1,43,36,55,871	..	..	..	..	..	..
Loans and Advances by the State Governments	..	..	..	..	..	..	..
Total	16,04,36,95,775	..	..	..	..	..	..
Total Consolidated Fund Carried over	20,92,61,36,473	1,47,68,142	2,26,25,398	99,34,136	3,81,12,265	2,45,71,127	3,69,74,366

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

RECEIPTS	Central Government	Government of Ajmer	Government of Phopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Total Consolidated Fund Brought forward	19,32,77,91,101	1,62,09,419	2,23,27,393	1,03,88,150	4,16,74,506	2,52,43,810	4,66,33,882
PART II—CONTINGENCY FUND							
Contingency Fund	..	..	..	..	..	..	..
PART III—PUBLIC ACCOUNT							
Unfunded Debt	1,85,42,38,373	..	..	..	..	..	..
Deposits and Advances (other than those included in Part I)	4,66,13,72,929	..	..	..	..	..	..
Remittances	5,50,87,87,073	..	..	..	..	..	..
Transfer of cash between England and India	1,20,89,68,049	..	..	..	..	..	..
Total Public Account	13,23,33,66,424	..	..	..	..	..	..
Total Receipts Parts I, II and III	32,56,11,57,525	1,62,09,419	2,23,27,393	1,03,88,150	4,16,74,506	2,52,43,810	4,66,33,882
Opening Balance on 1st April 1953							
{ India	95,53,54,483	2,55,499	13,34,645	80,90,714	40,99,159	3,59,973	—48,48,659
{ England	3,79,25,558	..	..	..	..	..	..
£ 2,844,417							
Grand Total	33,55,44,37,566	1,64,64,918	2,36,62,038	1,84,78,864	4,57,73,665	2,56,03,783	4,19,85,223

of each of the STATE GOVERNMENTS, for the year ended 31st March 1954—*contd.*

DISBURSEMENTS	Central Government	Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Total Consolidated Fund Brought forward	20,92,61,36,473	1,47,68,142	2,26,25,398	99,34,136	3,81,12,265	2,45,71,127	3,69,74,366
PART II—CONTINGENCY FUND							
Contingency Fund	..	..	..	..	..	..	..
PART III—PUBLIC ACCOUNT							
Unfunded Debt	1,32,46,72,430	..	..	..	..	..	..
Deposits and Advances (other than those included in Part I)	4,20,95,49,098	..	..	..	..	..	..
Remittances	5,50,47,55,340	..	..	..	..	..	..
Transfer of Cash between England and India	1,20,89,73,525	..	..	..	..	..	..
Reserve Bank Deposits	..	..	..	..	..	..	..
Total Public Account	12,24,79,59,393	..	..	..	..	..	..
Total Disbursements Parts I, II and III	33,17,40,86,866	1,47,68,142	2,26,25,398	99,34,136	3,81,12,265	2,45,71,127	3,69,74,366
Closing Balance on 31st March, 1954.							
{ India	(a)36,83,33,719	16,96,776	10,36,640	85,44,728	76,61,400	10,32,656	50,10,857
{ England	1,20,16,981	..	..	..	..	..	..
{ £.901,273							
Grand Total	33,55,44,37,566	1,64,64,918	2,36,62,038	1,84,78,864	4,57,73,665	2,56,03,783	4,19,85,223

(a) This is exclusive of Rs. 16,86,40,971 on account of the balance under Cash Balance Investment Account.

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

RECEIPTS	Government of Andhra (b)	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras (Composite) (a)	Government of Madras (Residuary) (b)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PART I—CONSOLIDATED FUND							
(1) Ordinary Revenue Receipts							
Principal Heads of Revenue—							
Union Excise Duties	46,24,000	43,40,000	1,92,90,000	1,72,45,000	1,05,27,750	1,44,93,505	80,50,000
Taxes on income other than Corporation Tax	1,76,22,000	2,33,05,594	6,44,50,115	10,75,90,000	3,21,27,000	4,44,06,250	3,06,76,000
Land Revenue	2,29,08,350	1,91,48,760	3,31,10,470	6,38,24,076	5,22,42,628	2,22,96,809	2,99,19,992
State Excise Duties	2,36,855	1,24,94,474	4,49,26,612	96,47,340	2,28,78,762	18,44,001	12,41,645
Stamps	98,14,686	31,32,870	2,40,33,303	4,02,09,523	1,06,96,167	2,19,63,785	1,49,58,541
Other Heads	2,91,65,550	2,25,11,407	5,95,67,707	29,50,77,167	7,36,88,677	11,62,64,430	7,88,48,791
Total Principal Heads of Revenue	8,43,71,441	8,49,33,105	24,53,78,207	53,35,93,106	20,21,60,984	22,12,68,780	16,36,94,969
Irrigation Net Receipts	1,42,42,564	19,749	33,45,839	89,36,351	25,42,918	— 1,25,64,776	1,47,53,926
Interest Receipts	8,50,686	8,70,680	66,04,332	1,43,21,635	75,12,062	21,39,566	28,03,365
Civil Administration	67,62,959	46,17,847	3,62,86,165	9,06,26,886	1,46,26,159	2,98,34,145	1,83,46,918
Civil Works and Miscellaneous Public Improvements	27,28,034	1,21,02,823	26,55,693	1,37,99,837	27,45,300	89,40,509	36,89,794
Electricity Schemes	— 15,72,691	..	— 63,342	21,48,335	..	47,67,919	1,20,16,647
Miscellaneous	21,78,345	52,80,974	1,53,19,283	3,18,85,163	50,01,019	1,18,69,759	1,17,35,970
Contributions and Miscellaneous Adjustment between Central and State Governments	7,65,387	2,90,30,450	1,38,15,341	12,81,872	52,63,230	4,79,675	1,75,752
Extraordinary Items	26,62,101	57,80,834	55,89,955	2,61,34,102	1,32,60,706	1,11,40,943	29,79,927
Total	11,29,89,026	14,26,36,462	32,89,31,473	72,27,27,287	25,31,12,378	27,78,76,520	23,01,97,268
Excess of Ordinary Revenue over Expenditure on Revenue Account . . . . .	..	50,55,592	1,21,80,006	1,15,43,202	25,34,261	..	..
(2) CAPITAL RECEIPTS . . . . .	..	..	..	..	..	..	..
(3) DEBT, INCLUDING LOANS AND ADVANCES							
Permanent Debt . . . . .	..	..	1,28,97,600	5,51,35,647	99,42,999	10,54,02,184	14,925
Floating Debt . . . . .	..	20,00,000	10,00,000	55,92,000	..	10,24,16,442	..
Loans from the Central Government	6,85,64,459	2,35,19,302	5,81,37,438	10,35,57,032	3,76,94,763	8,72,33,747	5,92,04,119
Inter State Debt Settlement . . . . .	..	..	..	..	..	..	4,79,300
Loans and Advances by State Governments	1,38,33,219	31,94,333	1,35,66,106	4,69,99,515	2,34,21,249	1,13,41,834	1,46,94,943
Total Part I—Consolidated Fund	19,53,86,704	17,13,50,097	41,45,32,617	93,40,11,481	32,41,71,389	58,42,70,727	30,45,90,555
PART II—CONTINGENCY FUND							
Contingency Fund	40,00,000	20,00,000	..	69,241	2,000	..	5,44,089
PART III—PUBLIC ACCOUNT							
Unfunded Debt	26,04,111	36,43,988	51,99,065	2,70,40,185	52,80,350	1,05,19,365	57,46,245
Deposits and Advances (other than those included in Part I)	13,09,17,711	8,54,74,287	14,72,38,821	72,50,25,343	11,30,26,745	48,15,32,213	37,94,08,511
Remittances	12,84,215	27,38,965	15,32,079	1,73,735	79,89,500	80,40,416	9,48,697
Total Part III—Public Account	13,48,06,037	9,18,57,240	15,39,69,965	75,22,39,263	12,62,96,595	50,00,91,994	38,61,03,453
Total Parts I, II and III	33,41,92,741	26,52,07,337	56,85,02,582	1,88,63,19,985	45,04,69,984	1,08,43,62,721	69,12,38,097
Opening Balance on 1st April 1953	(c) 1,00,320	2,91,91,260	2,96,41,836	3,07,52,928	2,71,39,604	55,99,322	(c) 4,46,406
GRAND TOTAL	33,42,93,061	29,43,98,597	59,81,44,418	1,71,70,72,913	47,76,09,588	1,08,99,62,043	69,16,84,503

(a) Represents transactions for the Period from 1st April 1953 to 30th September 1953.

(b) Represents transactions for the Period from 1st October 1953 to 31st March 1954.

(c) Represents opening balance as on 1st October 1953.

of each of the STATE GOVERNMENTS, for the year ended 31st March 1954—contd.

DISBURSEMENTS	Government of Andhra (g)	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras (Composite) (f)	Government of Madras (Residuary) (g)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PART I—CONSOLIDATED FUND							
(1) Expenditure on Revenue Account.							
Direct Demands on the Revenue	1,04,01,346	1,16,20,293	3,25,60,014	7,49,92,414	2,68,01,155	2,12,76,814	1,97,55,177
Irrigation	1,13,53,296	15,61,590	1,04,48,826	3,31,19,207	70,60,763	1,93,17,602	1,17,01,713
Debt Services	-37,24,556	6,71,356	43,69,147	2,45,01,595	79,74,037	-22,21,660	-22,75,252
Civil Administration	7,37,00,030	6,65,08,579	19,07,59,819	43,82,03,202	13,42,61,733	22,69,70,555	15,14,00,074
Civil Works, and Miscellaneous Public Improvements	1,73,79,092	3,22,87,469	3,43,62,215	4,20,80,935	2,97,14,172	4,14,91,144	2,34,47,736
Electricity Schemes	36,77,173	35,221	17,10,952	53,32,496	..	1,21,88,164	77,89,772
Miscellaneous	1,06,46,412	2,13,39,473	3,85,11,318	9,10,52,425	2,47,86,242	2,62,76,360	2,35,72,709
Extraordinary Items	9,39,185	36,56,889	40,39,178	19,01,811	1,99,79,995	35,43,412	21,48,991
Total	12,43,76,978	13,75,80,870	31,67,51,467	71,11,84,085	25,05,78,117	35,88,42,491	23,75,40,920
Excess of Expenditure on Revenue Account over Ordinary Revenue	1,13,87,952	..	..	..	..	8,09,65,971	73,43,652
(2) Capital Expenditure							
Capital Expenditure outside the Revenue Account—							
Irrigation	1,20,50,451	51,55,679	88,59,914	3,82,44,182	55,18,136	3,21,34,675	1,84,45,038
Other heads	96,92,895	84,46,112	3,39,69,230	5,37,79,507	-3,55,03,860	-9,49,44,774	6,94,69,733
Total	2,17,43,346	1,36,01,791	4,28,29,144	9,20,23,689	-2,99,85,722	-6,28,10,099	8,79,14,771
(3) Debt, (including Loans and Advances)							
Permanent Debt . . . . .	..	..	..	41,26,150	10,500	1,52,54,600	13,98,802
Floating Debt . . . . .	..	20,00,000	10,00,000	55,92,000	..	9,89,94,362	..
Loans from the Central Government	10,40,597	32,99,413	53,62,941	1,25,93,297	1,23,24,592	36,24,273	23,33,318
Inter State Debt Settlement	4,62,200	..	..	..	..	..	..
Loans and Advances by the State Governments	1,44,28,388	1,24,59,609	4,63,93,787	10,39,15,628	5,43,64,223	3,10,46,101	1,89,27,504
Total Part I—Consolidated Fund	16,20,51,509	16,89,31,683	41,23,37,339	92,94,34,849	28,72,91,710	44,49,51,728	34,81,05,315
PART II—CONTINGENCY FUND							
Contingency Fund . . . . .	..	..	..	6,27,524	63,518	30,44,089	..
PART III—PUBLIC ACCOUNT							
Unfunded Debt	13,96,277	19,94,095	40,87,949	1,01,80,829	30,30,421	49,09,086	37,54,391
Deposits and Advances (other than those included in Part I):	9,05,99,100	9,11,64,739	11,44,52,395	71,27,00,839	17,78,58,786	63,80,44,444	26,83,79,962
Remittances	2,21,895	20,65,047	21,72,369	76,20,090	23,07,661	-15,83,537	..
Total—Part III—Public Account	9,22,07,272	9,62,23,881	12,06,62,713	73,05,01,698	18,31,96,868	64,13,69,993	27,21,34,243
Total Parts I, II and III	25,42,58,781	26,41,55,564	53,30,00,052	1,66,05,64,071	47,05,52,096	1,08,93,65,810	62,02,39,558
Closing Balance on 31st March 1954	8,00,34,280	(a) 3,02,43,033	(b) 6,51,44,366	(c) 5,65,08,842	(d) 70,57,492	(h) 5,96,233	(e) 7,14,44,945
GRAND TOTAL	33,42,93,061	29,43,98,597	59,81,44,418	1,71,70,72,913	47,76,09,588	1,08,99,62,043	69,16,84,503

(a) This is exclusive of Rs. 1,13,79,602 }
 (b) " " " " " 12,34,60,693 }
 (c) " " " " " 18,35,19,596 } on account of the balance under cash balance Investment Account.
 (d) " " " " " 21,25,02,832 }
 (e) " " " " " 4,58,125 }
 (f) Represents transactions for the Period from 1st April 1953 to 30th September 1953.
 (g) Represents transactions for the Period from 1st October 1953 to 31st March 1954.
 (h) Represents closing balance as on 30th September 1953.

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

RECEIPTS	Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad
PART I—CONSOLIDATED FUND	Rs.	Rs.	Rs.	Rs.	Rs.
(1) Ordinary Revenue Receipts					
Principal Heads of Revenue—					
Customs . . . . .	..	..	..	..	..
Union Excise Duties	70,17,000	60,96,000	3,03,15,000	1,19,07,000	89,63,000
Corporation Tax . . . . .	..	..	..	..	..
Taxes on Income other than Corporation Tax	2,14,45,477	2,07,81,000	10,17,79,215	7,63,69,376	2,52,88,872
Opium . . . . .	..	..	..	..	..
Land Revenue	1,48,47,383	2,09,89,607	20,16,93,270	2,17,30,355	4,83,89,868
State Excise Duties	1,66,59,560	2,44,07,282	5,78,04,787	5,14,69,224	7,85,94,090
Stamps	77,46,089	65,25,638	2,73,13,554	2,72,43,451	54,93,152
Other Heads	2,70,56,991	4,28,94,268	16,97,41,877	11,69,17,559	4,52,64,264
Total Principal Heads of Revenue	9,47,72,500	12,16,83,795	58,86,47,703	30,56,36,965	21,19,91,246
Railways : Net Receipts . . . . .	..	..	..	..	..
Irrigation : Net Receipts	—6,56,375	2,18,81,759	4,42,77,921	3,12,904	11,72,269
Posts and Telegraphs : Net Receipts . . . . .	..	..	..	..	..
Interest Receipts	22,35,668	22,96,029	26,52,432	31,34,713	23,24,637
Civil Administration	71,70,602	1,41,27,517	7,52,02,797	8,01,05,316	70,95,312
Currency and Mint . . . . .	..	..	..	..	..
Civil Works and Miscellaneous Public Improvements	16,84,810	35,22,732	58,80,390	32,99,240	28,87,887
Electricity Schemes	19,132	70,63,327	19,16,472	—4,42,954	—5,85,470
Miscellaneous	26,27,749	2,12,21,065	2,00,06,828	1,22,95,302	2,89,01,691
Defence Receipts . . . . .	..	..	..	..	..
Contributions and Miscellaneous Adjustments between Central and State Governments	1,28,03,753	1,44,59,218	23,183	2,50,79,537	24,87,851
Extraordinary Items	20,40,458	30,68,148	1,77,78,125	9,33,673	14,63,876
Total	12,26,98,297	20,93,22,590	75,63,86,851	38,03,54,696	25,76,39,499
Excess of ordinary Revenue over Expenditure on Revenue Account . . . . .	..	85,98,585	2,83,31,130	..	..
(2) Capital Receipts . . . . .	..	..	..	..	..
(3) Debt, including Loans and Advances					
Permanent Debt . . . . .	..	..	5,66,03,002	3,60,23,300	3,20,97,300
Floating Debt	20,00,000	1,97,00,000	3,34,00,000	24,99,62,229	..
Loans from the Central Government	9,36,39,766	30,69,59,880	12,70,80,677	19,80,94,470	6,02,92,804
Inter State Debt Settlement . . . . .	..	..	..	..	..
Loans and Advances by the Central Government . . . . .	..	..	..	..	..
Loans and Advances by the State Governments	37,17,672	88,17,432	1,68,26,829	95,03,939	1,20,85,901
Total Part I Consolidated Fund	22,20,55,735	54,47,99,992	99,02,96,359	87,39,38,634	36,21,15,504
PART II—CONTINGENCY FUND					
Contingency Fund . . . . .	..	1,00,000	6,45,327	50,00,000	1,00,00,000
PART III—PUBLIC ACCOUNT					
Unfunded Debt	32,94,430	67,77,682	1,73,06,575	1,07,73,805	34,59,869
Deposits and Advances (other than those included in Part I)	6,09,56,373	17,63,82,442	90,01,72,824	39,08,12,564	37,47,83,126
Remittances	35,88,890	9,28,270	20,25,500	16,34,778	37,54,305
Transfer of cash between England and India . . . . .	..	..	..	..	..
Total Part III Public Account	6,78,39,693	18,40,88,394	91,95,04,899	40,32,21,147	38,20,07,300
Total Parts I, II, and III	28,98,95,428	72,89,88,296	1,91,04,47,085	1,28,21,59,781	75,41,22,804
Opening Balance on 1st April 1953	2,36,60,384	5,43,92,417	7,55,67,779	7,59,24,989	8,38,34,891
GRAND TOTAL	31,35,55,812	78,33,80,713	1,98,60,14,864	1,35,80,84,770	83,79,57,695

of each of the STATE GOVERNMENTS, for the year ended 31st March 1954—*contd.*

DISBURSEMENTS	Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad
	Rs.	Rs.	Rs.	Rs.	Rs.
PART I—CONSOLIDATED FUND					
(1) Expenditure on Revenue Account					
Direct Demands on the Revenue	1,79,36,767	2,02,36,636	3,95,10,360	2,03,22,058	3,06,50,128
Railways : Interest and Miscellaneous Charges . . . . .	..	..	..	..	..
Irrigation	64,42,914	57,51,096	2,91,66,656	1,00,65,341	71,63,928
Posts and Telegraphs . . . . .	..	..	..	..	..
Debt Services	29,45,520	1,28,77,067	1,75,86,861	65,86,526	4,15,19,294
Civil Administration	7,39,82,287	9,99,87,131	38,31,77,875	25,25,94,294	13,03,03,366
Currency and Mint . . . . .	..	..	..	..	..
Civil Works, and Miscellaneous Public Improvements	1,80,93,340	2,08,89,222	8,61,32,645	4,77,59,002	1,42,68,395
Electricity Schemes	13,64,448	34,02,458	18,96,814	10,39,388	16,470
Miscellaneous	87,06,280	3,46,51,397	14,64,04,474	6,99,20,790	4,23,59,525
Defence Services . . . . .	..	..	..	..	..
Contributions and Miscellaneous Adjustments between Central and State Governments . . . . .	..	..	..	..	..
Extraordinary Items	25,96,070	32,28,998	5,51,79,036	4,08,23,011	20,09,741
Total	13,20,67,626	20,07,24,005	72,80,54,721	44,90,50,410	26,82,90,847
Excess of Expenditure on Revenue Account over Ordinary Revenue	93,69,329	..	..	6,86,95,714	1,06,51,348
(2) Capital Expenditure					
Capital expenditure outside the Revenue Account					
Railways . . . . .	..	..	..	..	..
Irrigation . . . . .	..	1,66,42,426	8,41,29,637	—394	3,38,73,556
Posts and Telegraphs . . . . .	..	..	..	..	..
Defence Services . . . . .	..	..	..	..	..
Other heads	10,08,79,891	30,78,40,881	— 94,80,050	19,03,46,271	2,57,14,488
Total	10,08,79,891	32,44,83,307	7,46,49,587	19,03,45,877	5,95,88,044
(3) Debt, including Loans and Advances—					
Permanent Debt . . . . .	..	..	32,02,382	..	34,47,686
Floating Debt	20,00,000	1,97,00,000	3,58,00,000	24,99,62,229	—4,831
Loans from the Central Government	14,77,098	1,69,02,024	47,11,983	33,40,631	51,12,366
Loans and Advances by the Central Government . . . . .	..	..	..	..	..
Loans and Advances by the State Governments	43,06,087	1,55,02,803	3,27,00,421	4,30,01,303	7,69,55,949
Total	77,83,185	5,21,04,827	7,64,14,786	29,63,04,163	8,55,11,170
Total Part I Consolidated Fund	24,07,30,702	57,73,12,139	87,91,19,094	93,57,00,450	41,33,90,061
PART II—CONTINGENCY FUND					
Contingency Fund . . . . .	..	35,000	17,45,851	..	7,38,544
PART III—PUBLIC ACCOUNT					
Unfunded Debt	19,05,919	51,09,976	92,72,597	55,90,782	46,78,817
Deposits and Advances (other than those included in Part I)	5,16,95,356	13,87,75,757	93,02,71,672	37,85,95,158	35,12,40,992
Remittances	2,53,333	4,98,41,670	89,85,279	17,56,731	—1,549
Transfer of Cash between England and India . . . . .	..	..	..	..	..
Reserve Bank Deposits . . . . .	..	..	..	..	..
Total Part III Public Account	5,38,54,608	19,37,27,403	94,85,29,548	38,59,42,671	35,59,18,266
Total Parts I, II and III	29,45,85,310	77,10,74,542	1,82,93,94,493	1,32,16,43,121	77,00,46,865
Closing Balance on 31st March, 1954	(a) 1,99,70,502	(b) 1,23,06,171	15,66,20,371	(c) 3,64,41,649	(d) 6,79,10,830
GRAND TOTAL	31,35,55,812	78,33,80,713	1,98,60,14,864	1,35,80,84,770	83,79,57,695

(a) This is exclusive of Rs. 1,19,48,108
 (b) " " " 3,20,58,644
 (c) " " " 45,02,250
 (d) " " " 2,56,50,894

On account of the balance under Cash Balance Investment Account.

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

RECEIPTS	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PART I—CONSOLIDATED FUND						
(1) Ordinary Revenue Receipts						
Principal Heads of Revenue—						
Union Excise Duties	88,08,000	1,71,000	34,19,000	73,33,000	..	..
Taxes on Income other than Corporation Tax	97,09,000	6,53,000	41,61,000	1,94,18,000	..	86,55,237
Land Revenue	3,77,48,594	1,15,85,619	1,18,42,969	3,78,54,257	3,28,90,258	71,10,463
State Excise Duties	1,70,33,332	1,65,95,579	2,03,35,521	2,50,56,141	7,91,154	2,27,09,444
Stamps	41,38,291	54,90,494	19,48,617	54,72,183	24,48,612	80,57,770
Other Heads	3,33,08,782	3,33,99,664	99,53,583	4,69,03,016	1,52,20,529	5,28,68,587
Total Principal Heads of Revenue	10,82,45,999	6,78,95,356	5,16,60,690	14,20,36,597	5,13,40,553	9,94,01,501
Irrigation: Net Receipts	13,77,487	2,47,495	42,74,050	19,29,334	1,33,895	2,51,705
Interest Receipts	44,24,564	83,41,739	19,37,167	42,61,918	37,82,873	37,74,787
Civil Administration	96,17,784	6,57,03,317	49,38,710	1,45,66,811	88,24,018	1,37,21,117
Civil Works, and Miscellaneous Public Improvements	12,21,356	34,74,881	13,71,610	49,69,464	8,83,042	66,09,130
Electricity Schemes	7,16,906	87,93,991	—1,73,743	6,68,472	9,65,304	40,79,752
Miscellaneous	59,78,364	64,11,765	45,98,982	78,11,024	89,08,787	47,40,427
Contributions and Miscellaneous Adjustments between Central and State Governments	48,84,894	3,66,67,730	9,13,704	56,28,434	3,16,21,861	3,25,43,107
Extraordinary Items	1,03,59,212	7,36,795	3,23,181	69,77,391	51,12,107	36,26,433
Total	14,48,27,546	20,07,78,269	6,98,44,351	18,88,49,795	10,66,27,420	16,87,48,014
Excess of Ordinary Revenue over Expenditure on Revenue Account	1,63,59,618	..	15,18,006	53,40,760	2,15,92,859	2,31,69,171
(2) Capital Receipts	..	..	..	..	..	..
(3) Debt, including Loans and Advances						
Permanent Debt	1,04,78,601	3,37,35,465	..	..	1,13,15,300	3,25,60,600
Floating Debt	59,00,000	3,34,75,470	..	16,32,62,636	9,21,50,855	14,22,61,071
Loans from the Central Government	1,55,25,601	3,87,53,518	1,36,39,510	3,92,31,793	2,70,90,141	3,02,10,750
Inter State Debt Settlement Loans and Advances by the State Governments . . . . .	..	15,00,000	..	..	..	..
Total	4,56,54,701	10,01,22,369	1,49,46,639	21,39,08,033	14,13,40,989	20,87,17,253
Total Part I Consolidated Fund	19,04,82,247	30,09,00,638	8,47,90,990	40,27,57,828	24,79,68,409	37,74,65,267
PART II—CONTINGENCY FUND						
Contingency Fund	4,89,990	..	..	..	..	..
PART III—PUBLIC ACCOUNT						
Unfunded Debt	2,14,814	3,64,91,373	3,91,908	23,57,596	5,07,645	3,07,65,023
Deposits and Advances (other than those included in Part I)	7,66,73,762	15,59,78,010	6,70,04,019	7,04,13,029	2,35,52,204	8,30,76,762
Remittances	2,114	43,75,353	5,63,762	..	13,30,531	136
Total—Part III—Public Account	7,68,90,680	19,68,44,736	6,78,59,689	7,26,70,625	2,53,90,390	11,38,41,926
Total Parts I, II and III	26,78,62,917	49,77,45,374	15,26,50,679	47,54,28,453	27,33,58,799	49,13,07,193
Opening Balance on 1st April 1963	3,07,66,675	3,52,20,764	3,39,31,163	45,45,923	90,09,999	3,67,23,635
GRAND TOTAL	30,86,29,592	53,29,66,138	18,65,81,842	47,99,74,376	28,23,68,798	52,80,30,828

of each of the STATE GOVERNMENTS, for the year ended 31st March 1954—concl'd.

DISBURSEMENTS	Government of Madhya Bharat	Government of Mysore	Government of PEPSU	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PART I—CONSOLIDATED FUND						
(1) Expenditure on Revenue Account						
Direct Demands on the Revenue	1,13,96,839	96,51,011	75,57,967	2,45,83,466	99,00,291	1,24,80,377
Irrigation	41,23,208	87,81,967	7,23,988	96,30,748	28,04,875	78,48,052
Debt Services	8,52,333	76,07,703	40,86,026	28,08,367	3,97,392	14,16,772
Civil Administration	7,79,34,443	13,16,99,076	3,50,76,448	11,00,05,853	4,96,25,859	6,60,40,945
Civil Works and Miscellaneous Public Improvements	1,64,56,262	2,26,89,131	1,14,03,555	1,36,10,872	1,06,59,429	2,30,36,712
Electricity Schemes	1,61,506	81,48,841	..	6,44,336	5,77,441	54,70,000
Miscellaneous	1,56,95,901	1,15,79,694	86,72,489	1,77,98,609	1,02,60,090	1,59,63,144
Extraordinary Items	18,47,436	31,77,641	8,05,872	44,26,784	8,09,384	1,23,22,840
Total	12,84,67,928	20,38,35,064	6,83,26,345	18,35,09,035	8,50,34,561	14,55,78,842
Excess of Expenditure on Revenue Account over Ordinary Revenue . . . . .	..	25,56,795	..	..	..	..
(2) Capital Expenditure						
Capital expenditure outside the Revenue Account—						
Ports . . . . .	..	..	..	..	16,98,854	..
Irrigation	10,88,598	1,69,22,265	30,00,842	93,79,920	1,03,16,713	44,10,325
Other heads	1,53,76,988	—69,67,267	81,54,829	1,78,41,156	—5,00,498	4,81,26,378
Total	1,64,65,583	99,54,998	1,11,55,671	2,72,21,076	1,15,15,069	5,25,36,703
(3) Debt, including Loans and Advances						
Permanent Debt . . . . .	..	40,155	..	..	..	1,65,27,231
Floating Debt	50,00,000	5,75,82,500	..	18,83,18,146	11,31,29,218	16,22,44,326
Loans from the Central Government	13,05,951	31,70,927	3,90,000	13,32,377	12,40,143	12,43,445
Inter State Debt Settlement . . . . .	..	17,100	..	..	..	..
Loans and Advances by the State Government	1,03,92,290	1,00,62,190	90,10,708	1,73,42,434	53,43,257	27,84,706
Total	1,66,98,241	7,08,72,872	94,00,708	20,69,92,957	11,97,12,618	18,27,99,708
Total Part I—Consolidated Fund	16,16,31,752	28,41,62,934	8,88,82,724	41,77,23,068	21,62,62,249	38,09,15,258
PART II—CONTINGENCY FUND						
Contingency Fund . . . . .	..	..	..	..	..	..
PART III—PUBLIC ACCOUNT						
Unfunded Debt	1,62,589	3,36,87,259	1,49,149	13,38,326	8,89,700	3,53,79,155
Deposits and Advances (other than those included in Part I)	10,10,32,736	15,91,72,399	6,99,02,516	5,49,62,072	5,50,49,340	8,76,97,719
Remittances	17,47,128	76,516	..	55,98,019	5,18,069	22,72,326
Total Part III—Public Account	10,29,42,453	19,29,36,174	7,00,61,665	6,18,98,417	5,59,67,109	12,52,89,200
Total Parts I, II and III	26,45,74,205	47,70,99,108	15,89,34,389	47,96,21,485	27,22,19,357	50,62,04,458
Closing Balance on 31st March 1954	(a) 3,40,55,888	(b) 5,58,67,030	(c) 3,26,47,452	(d) 3,52,896	(e) 1,01,49,431	(f) 2,18,26,425
GRAND TOTAL	29,86,29,593	53,29,66,138	19,15,81,841	47,99,74,381	28,23,68,788	52,80,30,878

(a) This is exclusive of Rs.	2,67,91,480
(b) " " "	9,83,35,190
(c) " " "	4,12,19,457
(d) " " "	13,62,32,712
(e) " " "	6,10,46,307
(f) " " "	3,51,83,500

On account of the balance under Cash
Balance Investment Account.

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

HEADS OF REVENUE	No. of Account	Page	India General	Ajmer	Bhopal	Coorg	Delhi	Himachal Pradesh	Item No.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
A—PRINCIPAL HEADS OF REVENUE—									
I—Customs	9	97	52,02,879	..	..	..	..	..	1
II—Union Excise Duties	10	108	98,17,709	..	..	..	..	..	2
III—Corporation Tax	11	112	19,98,271	..	..	..	..	..	3
IV—Taxes on Income other than Corporation Tax and Estate Duty	12	119	2,55,71,016	..	..	..	..	..	4
VI—Opium	14	125	..	..	..	..	..	..	5
VII—Land Revenue	15	126	28,81,563	..	..	..	1,36,008	..	6
VIII—State Excise Duties	16	132	1,13,569	..	..	..	..	..	7
IX—Stamps	17	137	24,092	..	..	..	..	..	8
X—Forest	18	142	61,27,995	..	..	..	..	..	9
XI—Registration	19	146	680	..	..	..	..	..	10
XII—Receipts under Motor Vehicles Acts	20	148	5,664	..	..	..	..	..	11
XIII—Other Taxes and Duties	21	153	68,395	..	..	..	..	..	12
Total			5,18,21,633	..	..	..	1,36,008	..	13
B—RAILWAYS—									
XV—Indian Government Railways—									
A—Commercial Lines—									
Gross Receipts	24	182	2,74,29,27,487	..	..	..	..	..	14
Deduct—Working Expenses	24	183	2,31,47,20,606	..	..	..	..	..	15
Deduct—Payments to worked lines	24	183	28,03,588	..	..	..	..	..	16
Net Receipts			42,54,03,293	..	..	..	..	..	17
XVI—Subsidised Companies	27	190	3,76,280	..	..	..	..	..	18
XVI-A—Railway Miscellaneous Receipts—									
Commercial Lines	28	191	27,16,653	..	..	..	..	..	19
Strategic Lines	28	191	..	..	..	..	..	..	20
Total			42,84,96,226	..	..	..	..	..	21
C—IRRIGATION, ETC.—									
XVII—Works for which Capital Accounts are kept—									
Gross Receipts	30	197	..	..	..	..	..	..	22
Deduct—Working Expenses	33	236	..	..	..	..	..	..	23
Net Receipts . . . . .			..	..	..	..	..	..	24
XVIII—Works for which no Capital Accounts are kept									
Total	34	245	..	..	..	..	..	..	25
Total . . . . .			..	..	..	..	..	..	26
D—POSTS AND TELEGRAPHS—									
XIX—Posts and Telegraphs—									
Gross Receipts	38A	261	44,16,56,093	..	..	..	..	..	27
Deduct—Working Expenses	39	262	40,06,32,157	..	..	..	..	..	28
Net Receipts			4,10,23,936	..	..	..	..	..	29
E—DEBT SERVICES—									
XX—Interest	41	267	2,24,69,313	..	21,693	26,944	1,304	18,096	30
Carried over to pages 16-17			54,38,11,108	..	21,693	26,944	1,37,312	18,096	31

of the CENTRAL GOVERNMENT for the year ended 31st March 1954

Item No.	Vindhya Pradesh	Andhra	Assam	Bihar	Bombay	Madhya Pradesh	Madras	Carried over
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	..	1,27,70,085	2,05,273	34,253	74,25,41,743	..	24,41,21,733	1,00,48,75,766
2	..	96,56,297	2,79,36,527	6,73,55,865	25,70,18,108	3,98,93,380	10,48,79,196	51,65,57,082
3	..	13,53,833	2,21,20,568	34,04,665	9,57,12,671	1,09,61,948	2,67,62,030	16,23,13,986
4	7,82,313	-78,47,326	1,25,36,794	-4,17,51,831	33,26,54,708	34,49,724	3,84,09,765	36,38,05,163
5
6	22,39,967	..	..	..	..	52,57,538
7	1,56,115	..	-1,99,911	..	..	69,773
8	4,50,102	..	1,38,94,105	..	5,211	1,43,73,510
9	7,55,722	..	..	..	1,31,450	70,25,167
10	1,58,964	..	..	..	..	1,59,644
11	2,16,793	..	..	..	..	2,22,457
12	3,76,406	..	..	..	..	4,44,801
13	7,82,313	1,59,32,889	6,71,53,231	2,90,42,952	1,44,16,21,424	5,43,05,052	41,43,09,385	2,07,51,04,887
14	2,74,29,27,487
15	2,31,47,20,606
16	28,03,588
17	42,54,03,293
18	3,76,280
19	27,16,653
20
21	42,84,96,226
22
23
24
25	13,348	..	..	..	..	13,348
26	13,348	..	..	..	..	13,348
27	44,16,56,093
28	40,06,32,157
29	4,10,23,936
30	1,88,794	65,278	1,10,748	54,334	31,15,622	722	12,60,331	2,73,33,179
31	9,71,107	1,59,98,167	6,72,77,327	2,90,97,286	1,44,47,37,046	5,43,05,774	41,55,69,716	2,57,19,71,576

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

HEADS OF REVENUE	No. of Account	Page	Brought forward	Orissa	Punjab	Uttar Pradesh	West Bengal	Hyderabad	Item No.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
A—PRINCIPAL HEADS OF REVENUE									
I—Customs	9	97	1,00,48,75,766	632	85,14,271	44,639	53,45,72,986	5	1
II—Union Excise Duties	10	105	51,65,57,082	37,79,532	75,79,369	14,75,49,735	19,94,18,104	2,57,23,650	2
III—Corporation Tax	11	112	16,23,13,986	1,46,030	17,89,471	70,96,440	21,49,34,938	16,86,926	3
IV—Taxes on Income other than Corporation Tax and Estate Duty	12	119	36,38,05,163	—1,69,26,918	—80,82,011	—4,75,59,076	33,92,15,549	—93,43,543	4
VI—Opium	14	125	..	..	523	1,77,93,266	..	..	5
VII—Land Revenue	15	126	52,57,538	..	2,53,090	..	14,018	..	6
VIII—State Excise Duties	16	132	69,773	..	31,115	..	7,80,866	..	7
IX—Stamps	17	137	1,43,73,510	..	49,852	..	30,800	..	8
X—Forest	18	142	70,25,167	..	4,61,805	..	..	..	9
XI—Registration	19	146	1,59,844	..	9,406	..	24,583	..	10
XII—Receipts under Motor Vehicles Acts	20	148	2,22,457	..	1,304	..	1,23,147	..	11
XIII—Other Taxes and Duties	21	153	4,44,801	..	8,149	..	1,62,842	..	12
Total			2,07,51,04,887	—1,30,00,724	1,06,16,344	12,49,25,004	1,28,92,77,833	1,80,67,038	13
B—RAILWAYS									
XV—Indian Government Railways—									
A—Commercial Lines—									
Gross Receipts	24	182	2,74,29,27,487	..	..	..	..	..	14
Deduct—Working Expenses	24	183	2,31,47,20,606	..	..	..	..	..	15
,, Payments to worked lines	24	183	28,03,588	..	..	..	..	..	16
Net Receipts			42,54,03,293	..	..	..	..	..	17
XVI—Subsidised Companies	27	190	3,76,280	..	..	..	..	..	18
XVI-A—Railway Miscellaneous Receipts—									
Commercial Lines	28	191	27,16,653	..	..	..	..	..	19
Total			42,84,96,226	..	..	..	..	..	20
C—IRRIGATION, ETC.—									
XVII—Works for which Capital Accounts are kept—									
Gross Receipts	30	200	..	..	..	..	..	..	21
Deduct—Working Expenses	33	236	..	..	..	..	..	..	22
Net Receipts . . . . .			..	..	..	..	..	..	23
XVIII—Works for which no Capital Accounts are kept	34	245	13,348	..	..	..	..	..	24
Total			13,348	..	..	..	..	..	25
D—POSTS AND TELEGRAPHS									
XIX—Posts and Telegraphs—									
Gross Receipts	38A	261	44,16,56,093	..	..	..	..	..	26
Deduct—Working Expenses	39	262	40,06,32,157	..	..	..	..	..	27
Net Receipts			4,10,23,936	..	..	..	..	..	28
E—DEBT SERVICES—									
XX—Interest	41	267	2,73,33,179	17,667	77,616	77,296	13,31,621	1,55,633	29
Carried over to pages 18-19			2,57,19,71,576	—1,29,83,057	1,06,93,960	12,50,02,300	1,29,06,09,454	1,82,22,671	30

of the CENTRAL GOVERNMENT for the year ended 31st March 1954—*contd.*

Item No.	Madhya Bharat	Mysore	P. E. P. S. U.	Rajasthan	Saurashtra	Travancore-Cochin	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	..	-9,101	..	55,409	3,01,54,794	63,71,342	1,58,45,80,803
2	1,47,44,542	72,66,841	29,75,480	58,03,838	94,14,083	90,00,763	94,98,13,019
3	18,39,468	39,72,072	1,16,686	19,61,901	18,75,374	41,62,242	40,18,95,534
4	-32,88,507	1,81,01,472	20,54,386	50,85,092	1,16,36,083	1,42,34,613	66,89,32,303
5	18,02,510	..	..	6,462	..	..	1,96,02,761
6	..	..	..	..	21,01,516	..	76,26,162
7	..	..	..	..	4,13,839	..	12,95,593
8	..	..	..	..	2,98,512	..	1,47,52,574
9	..	..	..	..	41,937	..	75,28,909
10	..	..	..	..	54,531	..	2,48,164
11	..	..	..	..	1,81,291	..	5,28,199
12	..	..	..	..	15,188	..	6,30,980
13	1,50,98,013	2,93,31,284	51,46,552	1,29,12,762	8,61,87,148	3,37,68,960	3,65,74,35,101
14	..	..	..	..	..	..	2,74,20,27,487
15	..	..	..	..	..	..	2,31,47,20,566
16	..	..	..	..	..	..	28,03,588
17	..	..	..	..	..	..	42,54,03,293
18	..	..	..	..	..	..	3,76,280
19	..	..	..	..	..	..	27,16,653
20	..	..	..	..	..	..	42,84,96,226
21	..	..	..	..	1,51,310	..	1,51,310
22	..	..	..	..	1,27,902	..	1,27,902
23	..	..	..	..	23,408	..	23,408
24	..	..	..	..	..	..	13,348
25	..	..	..	..	23,408	..	36,756
26	..	..	..	..	..	..	44,16,56,093
27	..	..	..	..	..	..	40,06,32,157
28	..	..	..	..	..	..	4,10,23,936
29	167	14,255	6,284	11,101	88,718	9,723	2,91,23,280
30	1,50,98,180	2,93,45,539	51,52,836	1,29,23,863	6,62,99,274	3,37,78,683	4,15,61,15,270

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

Heads of Revenue	No. of Account	Page	India General	Ajmer	Bhopal	Coorg	Delhi	Himachal Pradesh	Item No.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward from pages 12-13			54,38,11,108	..	21,698	26,944	1,87,312	18,096	1
F.—CIVIL ADMINISTRATION—									
XXI.—Administration of Justice	45	298	1,40,816	..	..	..	4,519	..	2
XXII.—Jails and Convict Settlements	46	302	359	..	..	..	..	..	3
XXIII.—Police	47	304	5,95,924	..	..	..	1,78,621	..	4
XXIV.—Ports and Pilotage	48 and 48A	309	23,12,470	..	..	..	..	..	5
XXV.—Lighthouses and Lightships	49	312	2,97,458	..	..	..	..	..	6
XXVI.—Education	55	318	3,60,616	..	..	..	..	..	7
XXVII.—Medical	56	324	1,18,599	..	..	..	..	..	8
XXVIII.—Public Health	57	328	25,506	..	..	..	..	..	9
XXIX.—Agriculture	58	336	30,80,556	..	..	..	..	..	10
XXX.—Veterinary	60	344	1,413	..	..	..	..	..	11
XXXI.—Co-operation	61	348	..	..	..	..	..	..	12
XXXII.—Industries and Supplies	62	352	4,14,96,045	..	..	..	..	..	13
XXXIII.—Aviation	63	361	11,48,757	..	..	..	..	..	14
XXXIV.—Broadcasting	64	363	1,29,47,584	..	..	..	..	..	15
XXXVI.—Miscellaneous Departments	66	364	22,98,765	..	..	830	39,247	..	16
Total			6,48,24,868	..	..	830	2,22,387	..	17
G.—CURRENCY AND MINT—									
XXXVII.—Currency	67	371	—720	..	..	2	..	..	18
XXXVIII.—Mint	68	374	1,08,50,441	..	..	..	..	..	19
Total			1,08,49,721	..	..	2	..	..	20
H.—CIVIL WORKS AND MISCELLANEOUS PUBLIC IMPROVEMENTS—									
XXXIX.—Civil Works	70	378	2,18,00,088	..	..	38,578	189	..	21
XI.A—Receipts from Multipurpose River Schemes	71-B	385	..	..	..	..	..	..	22
Total			2,18,00,088	..	..	38,578	189	..	23
I.—ELECTRICITY SCHEMES—									
XLI.—Receipts from Electricity Schemes									
Gross Receipts	75	402	..	..	..	..	..	..	24
Deduct—Working expenses	75A	412	..	..	..	..	..	..	25
Net Receipts			..	..	..	..	..	..	26
Carried over to pages 20-21			64,12,85,785	..	21,693	66,364	3,59,888	18,096	27

of the CENTRAL GOVERNMENT for the year ended 31st March 1954—contd.

Item No.	Vindhya Pradesh	Andhra	Assam	Bihar	Bombay	Madhya Pradesh	Madras	Carried over
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	9,71,107	1,59,98,167	6,72,77,327	2,90,97,286	1,44,47,37,046	5,43,05,774	41,55,69,716	2,57,19,71,576
2	30,917	..	..	2,000	4,582	1,82,834
3	14,885	..	..	..	..	15,244
4	42,216	230	1,257	151	2,316	8,20,715
5	..	624	..	..	2,47,968	..	56,742	27,17,804
6	9,67,757	..	6,21,516	18,86,731
7	..	779	2,85,271	..	6,344	817	70,726	7,24,553
8	..	30	20,898	..	9,033	880	3,421	1,52,861
9	..	73	423	..	63,523	..	77,709	1,67,234
10	..	68,319	26,577	76,145	4,68,903	397	2,00,895	39,21,786
11	25	..	..	..	..	1,438
12	931	..	..	..	..	931
13	..	1,443	—86	..	1,27,79,935	95	10,237	5,42,87,669
14	..	16,413	1,32,606	57,060	15,80,725	2,58,459	3,29,860	35,23,880
15	..	420	2,920	1,112	2,964	1,522	2,34,708	1,31,91,230
16	4,253	29,944	70,923	1,04,145	12,99,422	1,16,187	7,77,525	47,41,242
17	4,253	1,18,038	6,28,506	2,38,894	1,75,27,831	3,80,508	23,90,237	8,63,36,152
18	..	15	32	..	13,95,89,320	79	17,265	13,96,05,993
19	5,48,591	..	..	1,13,99,032
20	..	15	32	..	14,01,37,911	79	17,265	15,10,05,025
21	1,68,883	18,777	1,947	55,670	2,83,523	2,23,67,655
22	21,529	..	..	21,529
23	1,68,883	18,777	23,476	55,670	2,83,523	2,23,89,184
24	1,78,466	..	..	..	..	1,78,466
25	1,20,794	..	..	..	..	1,20,794
26	57,672	..	..	..	..	57,672
27	9,75,360	1,61,16,220	6,81,32,420	2,93,54,757	1,60,24,26,264	5,47,42,031	41,82,80,741	2,83,17,59,009

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

Heads of Revenue	No. of Account	Page	Brought forward	Orissa	Punjab	Uttar Pradesh	West Bengal	Hyderabad	Item No.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward from pages 14-15			2,57,19,71,576	-1,29,83,057	1,06,93,960	12,50,02,300	1,29,06,09,454	1,82,22,671	1
F—CIVIL ADMINISTRATION—									
XXI—Administration of Justice	45	298	1,82,834	..	10,878	250	15,538	500	2
XXII—Jails and Convict Settlements	46	302	15,244	..	74	..	..	..	3
XXIII—Police	47	304	8,20,715	244	3,857	205	1,566	..	4
XXIV—Ports and Pilotage	48 & 48A	309	27,17,804	..	..	..	2,70,575	..	5
XXV—Lighthouses and Lightships	49	312	18,86,731	..	..	..	5,28,203	..	6
XXVI—Education	55	318	7,24,553	484	29,407	13,871	6,08,778	4,216	7
XXVII—Medical	56	324	1,62,861	50	915	1,514	2,57,775	214	8
XXVIII—Public Health	57	328	1,67,234	..	-1,067	..	1,86,398	..	9
XXIX—Agriculture	58	336	39,21,786	31,807	4,77,768	12,552	76,656	620	10
XXX—Veterinary	60	344	1,438	..	281	8,21,544	..	..	11
XXXI—Co-operation	61	348	931	..	..	..	..	..	12
XXXII—Industries	62	352	5,42,87,069	..	571	..	10,882	..	13
XXXIII—Aviation	63	361	35,23,880	22,265	62,920	5,94,191	25,90,220	2,01,274	14
XXXIV—Broadcasting	64	363	1,31,91,230	177	2,281	3,737	2,51,200	9,491	15
XXXVI—Miscellaneous Departments	66	364	47,41,242	25,596	60,907	15,02,446	10,25,205	62,650	16
Total			8,63,36,152	80,623	6,48,790	29,50,310	58,20,996	2,78,965	17
G—CURRENCY AND MINT—									
XXXVII—Currency	67	371	13,96,05,993	4	7	4,744	84,680	44,27,735	18
XXXVIII—Mint	68	374	1,13,99,032	..	..	..	17,99,596	73,770	19
Total			15,10,05,025	4	7	4,744	18,84,276	45,01,505	20
H—CIVIL WORKS AND MISCELLANEOUS PUBLIC IMPROVEMENTS—									
XXXIX—Civil Works	70	378	2,23,67,655	1,878	2,65,713	..	51,751	1,995	21
XI-A—Receipts from Multi-purpose River Schemes	71B	385	21,529	..	..	..	..	..	22
Total			2,23,89,184	1,878	2,65,713	..	51,751	1,995	23
I—ELECTRICITY SCHEMES—									
XLI—Receipts from Electricity Schemes—									
Gross Receipts	75	402	1,78,466	..	..	..	..	..	24
Deduct—Working Expenses	75A	412	1,20,794	..	..	..	..	..	25
Net Receipts			57,672	..	..	..	..	..	26
Carr'd over to pages 22-23			2,83,17,59,609	-1,29,00,552	1,16,08,470	12,79,57,354	1,29,83,66,477	2,30,05,136	27

of the CENTRAL GOVERNMENT for the year ended 31st March 1954—contd.

Item No.	Madhya Bharat	Mysore	P.E.P.S.U.	Rajasthan	Saurashtra	Travancore-Cochin	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	1,50,98,180	2,93,45,539	51,52,836	1,29,23,863	5,62,99,274	3,37,78,683	4,15,61,15,279
2	..	..	..	..	31,414	..	2,41,412
3	..	..	..	..	15,890	..	31,208
4	24,592	..	..	..	3,28,046	..	11,79,225
5	..	..	..	..	..	12	29,88,391
6	..	..	..	..	85,660	..	24,98,594
7	..	6,061	300	2	15,502	347	14,03,521
8	..	100	..	100	17,607	2	4,31,138
9	..	..	9,97,124	..	129	..	13,49,818
10	..	80	..	18,323	92,618	..	46,33,210
11	..	..	..	..	152	..	8,23,415
12	..	..	..	..	..	..	931
13	328	280	..	31,266	-13	73	5,43,31,054
14	11,692	11,237	..	1,30,430	54,690	15,752	72,18,501
15	..	3,038	..	..	..	1,449	1,34,62,603
16	34,116	97,803	8,051	53,756	-17,571	28,412	76,22,613
17	70,628	1,18,649	10,06,475	2,33,877	6,25,122	46,047	9,82,15,634
18	..	1	..	..	..	..	14,41,23,164
19	..	..	..	..	..	..	1,32,72,398
20	..	1	..	..	..	..	15,73,95,562
21	2,447	2,226	..	252	1,44,668	42,799	2,28,81,384
22	..	..	..	..	..	..	21,529
23	2,447	2,226	..	252	1,44,668	42,799	2,29,02,913
24	..	..	..	..	3,23,513	..	5,01,979
25	..	..	..	..	2,66,055	..	3,86,849
26	..	..	..	..	57,458	..	1,15,130
27	1,51,71,255	2,94,66,415	61,58,311	1,31,57,992	5,71,26,522	3,88,07,529	4,43,47,44,518

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

Heads of Revenue	No. of Ac- count.	Page	India General	Ajmer	Bhopal	Coorg	Delhi	Himachal Pradesh	Item No.
			Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	
Brought forward from pages 16-17			64,12,85,785	..	21,693	66,354	3,59,888	18,096	
J.—MISCELLANEOUS—									
XLIV.—Receipts in aid of Superannua- tion.	79	442	4,36,442	..	..	7,645	..	..	1
XLV.—Stationery and Printing	80	453	16,33,287	..	..	..	..	..	2
XLV-A.—Contribution from Railways	80B	457	6,94,62,802	..	..	..	..	..	3
XLVI.—Miscellaneous	81	458	4,81,66,680	..	..	3,315	..	..	4
XLVI-A—Receipts from Road and Water Transport Schemes—									
Gross Receipts	81B	464	..	..	..	..	..	..	5
Deduct—Working expenses	81B	464	..	..	..	..	..	..	6
Net Receipts	81B	464	..	..	..	..	..	..	7
Total			11,97,01,211	..	..	10,860	..	..	8
K.—DEFENCE RECEIPTS—									
XLVII.—Defence Receipts—Effective	86A	482	11,63,10,924	..	..	..	..	..	9
XLVIII.—Defence Receipts—Non-effec- tive	87A	490	22,66,070	..	..	..	..	..	10
Total			11,75,76,994	..	..	..	..	..	11
M.—EXTRAORDINARY ITEMS—									
LI—Extraordinary Receipts	90	502	1,54,686	..	..	..	..	..	12
LII-B—Civil Defence	91A	514	..	..	..	..	..	..	13
LII C—Prepartition Receipts	91C	516	2,42,83,640	..	..	..	..	..	14
Total			2,44,18,326	..	..	..	..	..	15
TOTAL ORDINARY REVENUE			90,29,82,316	..	21,693	77,214	3,59,888	18,096	16

of the CENTRAL GOVERNMENT for the year ended 31st March 1954—*contd.*

Item No.	Vindhya Pradesh	Andhra	Assam	Bihar	Bombay	Madhya Pradesh	Madras	Carried over
	Rs. 9,75,360	Rs. 1,61,16,220	Rs. 6,81,32,420	Rs. 2,93,54,757	Rs. 1,60,24,26,264	Rs. 5,47,42,031	Rs. 41,82,60,741	Rs. 2,83,17,59,609
1	7,383	2,419	21,085	18,422	1,23,382	59,011	1,41,916	8,17,705
2	..	164	12,285	19,060	83,481	12,749	60,487	18,21,463
3	..	..	..	..	..	..	..	6,94,62,802
4	25,065	41,485	18,74,914	2,84,656	48,49,144	2,86,623	25,84,895	5,82,77,876
5	..	..	5,77,363	..	..	..	..	5,77,363
6	..	..	5,45,098	..	..	..	..	5,45,098
7	..	..	22,267	..	..	..	..	22,267
8	42,448	44,088	19,39,951	3,72,137	50,55,957	4,58,383	27,87,098	13,04,12,113
9	..	..	..	..	..	..	..	11,53,10,924
10	..	..	..	..	..	..	..	22,66,070
11	..	..	..	..	..	..	..	11,75,76,994
12	..	..	16	..	..	16	9,766	1,64,484
13	..	..	..	..	..	..	66,657	66,657
14	..	..	..	..	42,010	..	33,853	2,43,39,503
15	..	..	16	..	42,010	16	1,10,276	2,45,70,644
16	10,17,808	1,61,60,238	7,00,72,337	2,97,26,894	1,60,75,24,231	5,52,00,430	42,11,58,115	3,10,43,19,360

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

Heads of Revenue	No. of Account.	Page.	Brought forward	Orissa	Punjab	Uttar Pradesh	West Bengal	Hyderabad	Item No.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward from pages 18-19 .			2,33,17,59,609	-1,29,00,552	1,16,08,470	12,79,57,354	1,29,23,66,477	2,30,05,136	
J—MISCELLANEOUS—									
XLIV—Receipts in aid of Superannuation.	79	442	8,17,705	22,698	7,619	67,217	2,06,938	3,141	1
XLV—Stationery and Printing . . .	80	453	18,21,463	442	46,076	1,02,452	24,11,205	829	2
XLV-A—Contribution from Railways .	80B	457	6,94,62,802	..	..	..	..	..	3
XLVI—Miscellaneous	81	458	5,82,77,876	53,476	13,69,196	10,08,311	45,03,428	1,21,570	4
XLVI-A—Receipts from Road and Water Transport Schemes—									
Gross Receipts	81B	464	5,77,363	..	..	..	..	..	5
Deduct—Working Expenses . . .	81B	464	5,45,096	..	..	..	..	..	6
Net Receipts	81B	464	32,267	..	..	..	..	..	7
Total			13,04,12,113	76,616	14,21,891	11,77,980	71,21,571	1,25,540	8
K—DEFENCE RECEIPTS—									
XLVII—Defence Receipts—Effective .	86A	482	11,53,10,924	..	..	..	..	..	9
XLVIII—Defence Receipts—Non-effective.	87A	490	22,66,070	..	..	..	..	..	10
Total			11,75,76,994	..	..	..	..	..	11
M—EXTRAORDINARY ITEMS—									
LI—Extraordinary Receipts	90	502	1,64,484	..	1,698	..	..	4,91,500	12
LII-B—Civil Defence	91A	514	66,657	..	..	..	..	..	13
LII-C—Prepartition Receipts	91C	516	2,43,39,503	..	4	-217	346	..	14
Total			2,45,70,644	..	-1,702	-217	346	4,91,500	15
TOTAL ORDINARY REVENUE			3,10,43,19,360	-1,28,23,936	1,30,32,063	12,91,35,117	1,30,54,88,394	2,36,22,176	16

f CENTRAL GOVERNMENT for the year ended 31st March 1954—concl'd.

Item No.	Madhya Bharat	Mysore	P.E.P.S.U.	Rajasthan	Saurashtra	Travancore-Cochin	Total
	Rs. 1,51,71,255	Rs. 2,94,66,415	Rs. 61,58,311	Rs. 1,31,57,992	Rs. 5,71,26,522	Rs. 3,38,67,529	Rs. 4,42,47,44,518
1	571	16,879	10,299	309	21,943	2,020	11,77,339
2	1,730	14,753	..	404	44,738	979	44,44,071
3	..	..	..	..	..	..	6,94,62,802
4	24,719	1,40,179	1,11,435	2,16,850	22,74,562	93,228	6,81,94,830
5	..	..	..	..	..	..	5,77,363
6	..	..	..	..	..	..	5,45,096
7	..	..	..	..	..	..	32,267
8	27,020	1,71,811	1,21,734	2,17,563	23,41,243	98,227	14,33,11,309
9	..	..	..	..	..	..	11,53,10,924
10	..	..	..	..	..	..	22,66,070
11	..	..	..	..	..	..	11,75,76,994
12	..	..	..	..	2,536	..	6,60,218
13	..	..	..	..	..	..	66,857
14	..	..	..	..	..	..	2,43,39,636
15	..	..	..	..	2,536	..	2,50,66,511
16	1,51,66,275	2,96,38,226	62,80,045	1,33,75,555	5,94,70,301	3,39,63,756	4,72,06,99,332

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

Heads of Expenditure	No. of Account	Page	India General	Ajmer	Bhopal	Coorg	Delhi	Himachal Pradesh	Item No.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
A.—DIRECT DEMANDS ON THE REVENUE—									
1.—Customs	9A	99	21,60,584	..	..	..	..	..	1
2.—Union Excise Duties	10A	108	20,20,702	..	..	..	..	..	2
3.—Corporation Tax	11A	114	53,847	..	..	..	..	..	3
4.—Taxes on Income other than Corporation Tax and Estate Duty	12A	123	20,84,967	..	..	..	..	..	4
6.—Opium	14A	125	..	..	..	..	..	..	5
7.—Land Revenue	15A	128	..	..	..	..	27,070	..	6
8.—State Excise Duties	16A	134	..	..	..	..	..	..	7
9.—Stamps	17A	139	1,186	..	..	..	..	..	8
10.—Forest	18A	144	88,46,466	..	..	..	..	..	9
11.—Registration	19A	147	..	..	..	..	..	..	10
12.—Charges on account of Motor Vehicles Acts.	20A	150	..	..	..	..	..	..	11
13.—Other Taxes and Duties	21A	157	672	..	..	..	..	..	12
Total			1,51,68,424	..	..	..	27,070	..	13
B.—RAILWAY REVENUE ACCOUNT—									
15-C—Subsidised Companies	27A	190	6,88,081	..	..	..	..	..	14
15-D—Miscellaneous Railway Expenditure—Commercial Lines	28A	191	1,48,60,021	..	..	..	..	..	15
15-E—Miscellaneous Railway Expenditure—Strategic Lines	28A	191	2,101	..	..	..	..	..	16
15-F—Appropriation to Railway Revenue Reserve Fund from Surplus	25A	187	..	..	..	..	..	..	17
15-H—Appropriation to Railway Development Fund from Surplus	25B	188	2,55,70,918	..	..	..	..	..	18
15-I—Open Line Works—Revenue	22	165	4,37,97,702	..	..	..	..	..	19
15-K—Dividends to General Revenues.	26	189	24,35,77,408	..	..	..	..	..	20
Total			42,84,96,226	..	..	..	..	..	21
C.—IRRIGATION ETC., REVENUE ACCOUNT—									
17.—Interest on works for which Capital Accounts are kept	30	200	..	..	..	..	..	..	22
18.—Other Revenue Expenditure	35	249	19,600	..	..	..	..	..	23
Total			19,600	..	..	..	..	..	24
CC.—IRRIGATION, ETC., CAPITAL ACCOUNT WITHIN THE REVENUE ACCOUNT—									
19.—Construction of Irrigation, etc., Works.	31	210	..	..	..	..	..	..	25
D.—POSTS AND TELEGRAPHS REVENUE ACCOUNT—									
20.—Posts and Telegraphs—Interest on Debt.	36	257	1,70,00,339	..	..	..	..	..	26
Carried over to pages 28-29			40,06,84,489	..	..	..	27,070	..	27

REVENUE ACCOUNT of the CENTRAL GOVERNMENT for the year ended 31st March 1954

Item No.	Vindhya Pradesh	Andhra	Assam	Bihar	Bombay	Madhya Pradesh	Madras	Total carried over
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	..	2,53,400	7,11,488	69,059	87,49,675	..	60,62,019	1,80,06,205
2	..	58,87,664	61,95,164	2,16,65,383	2,56,14,165	1,15,55,010	2,63,10,968	9,91,49,056
3	..	24,909	2,72,712	42,809	22,82,718	2,02,896	5,00,581	33,80,472
4	..	2,85,856	2,40,556	12,67,874	75,39,316	7,53,536	30,12,840	1,52,84,955
5
6	5,08,396	..	..	..	..	5,35,466
7	55,890	..	..	..	..	55,890
8	22,855	..	1,15,74,816	..	..	1,15,98,857
9	6,28,543	..	..	..	1,55,288	96,30,297
10	66,188	..	..	..	..	66,188
11	588	..	..	..	..	588
12	28,646	..	..	..	..	29,318
13	..	64,51,829	87,31,016	2,30,45,125	5,57,60,690	1,25,11,442	3,60,41,696	15,77,37,292
14	6,68,061
15	1,48,80,021
16	2,101
17
18	2,55,70,918
19	4,37,97,702
20	34,35,77,403
21	42,84,96,226
22
23	1,32,045	..	..	..	..	1,51,545
24	1,32,045	..	..	..	..	1,51,545
25
26	1,70,00,339
27	..	64,51,829	88,63,061	2,30,45,125	5,57,60,690	1,25,11,442	3,60,41,696	60,33,85,408

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

Heads of Expenditure	No. of Account	page	Total brought forward	Orissa	Punjab	Uttar Pradesh	West Bengal	Hyderabad	Item No.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
A.—DIRECT DEMANDS ON THE REVENUE									
1.—Customs	9A	99	1,80,06,205	..	..	..	63,97,085	..	1
2.—Union Excise Duties	10A	109	9,91,49,056	70,17,294	60,86,762	3,47,11,945	1,52,51,926	1,06,95,358	2
3.—Corporation Tax	11A	114	33,80,472	2,492	37,370	1,22,844	40,38,974	28,898	3
4.—Taxes on Income other than Corporation Tax and Estate Duty	12A	123	1,52,84,955	2,38,964	10,48,255	27,34,789	20,21,668	8,99,454	4
6.—Opium	14A	125	..	..	4,25,758	94,91,541	..	..	5
7.—Land Revenue	15A	128	5,35,466	..	82,139	..	..	..	6
8.—State Excise Duties	16A	134	55,890	..	8,659	..	..	..	7
9.—Stamps	17A	139	1,15,98,857	..	2,075	..	15,181	..	8
10.—Forest	18A	144	96,30,297	..	64,949	..	..	..	9
11.—Registration	19A	147	66,188	..	2,109	..	..	..	10
12.—Charges on account of Motor Vehicles Acts	20A	150	588	..	..	..	..	..	11
13.—Other Taxes and Duties	21A	157	29,318	..	..	..	..	..	12
Total			15,77,37,292	72,68,690	77,58,077	4,70,61,119	2,77,24,834	1,16,23,710	13
B.—RAILWAY REVENUE ACCOUNT—									
15-C.—Subsidised Companies	27A	190	6,88,081	..	..	..	..	..	14
15-D.—Miscellaneous Railway Expenditure—Commercial Lines	28A	191	1,48,60,021	..	..	..	..	..	15
15-E.—Miscellaneous Railway Expenditure—Strategic Lines	28A	191	2,101	..	..	..	..	..	16
15-F.—Appropriation to Railway Revenue Reserve Fund from Surplus	25A	187	..	..	..	..	..	..	17
15-H.—Appropriations to Railway Development Fund from Surplus	25B	188	2,55,70,918	..	..	..	..	..	18
15-I Open Line Works—Revenue	22	165	4,37,97,702	..	..	..	..	..	19
15-K. Dividends to General Revenues	26	189	34,35,77,403	..	..	..	..	..	20
Total			42,84,96,226	..	..	..	..	..	21
C.—IRRIGATION, ETC., REVENUE ACCOUNT—									
17.—Interest on works for which Capital Accounts are kept	30	200	..	..	..	..	4	..	22
18.—Other Revenue Expenditure	35	249	1,51,545	..	..	..	..	..	23
Total			1,51,545	..	..	..	..	..	24
CC.—IRRIGATION, ETC., CAPITAL ACCOUNT WITH THE REVENUE ACCOUNT.—									
19.—Construction of Irrigation, etc., Works	31	210	..	..	..	..	..	..	25
D.—POSTS AND TELEGRAPHS REVENUE ACCOUNT—									
20.—Posts and Telegraphs—Interest on Debt	36	257	1,70,00,339	..	..	..	..	..	26
Carried over to pages 30-31			60,33,85,402	72,58,690	77,58,077	4,70,61,119	2,77,24,834	1,16,23,710	27

REVENUE ACCOUNT of the CENTRAL GOVERNMENT for the year ended 31st March 1954—*contd.*

Item No.	Madhya Bharat	Mysore	P.E.P.S.U.	Rajasthan	Saurashtra	Travancore-Cochin	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	..	..	..	1,73,000	7,51,583	75,000	2,54,02,873
2	42,55,623	9,66,785	16,63,000	80,30,945	3,50,213	5,25,538	18,87,04,445
3	23,248	1,27,997	1,575	31,432	13,665	94,329	79,03,296
4	1,54,545	5,01,156	2,67,566	3,52,757	4,92,817	5,34,253	2,45,31,120
5	94,66,179	..	..	64,25,266	..	..	2,58,08,744
6	..	..	..	..	9,64,430	..	15,82,035
7	..	..	..	..	5,698	..	70,247
8	..	..	..	..	11,878	..	1,16,27,991
9	..	..	..	2,43,624	1,23,110	..	1,00,61,980
10	..	..	..	..	..	..	68,297
11	..	..	..	..	..	..	588
12	..	..	..	..	..	..	29,318
13	1,38,99,595	15,95,938	19,32,141	1,52,57,024	27,13,394	12,29,120	29,57,90,934
14	..	..	..	..	..	..	6,88,081
15	..	..	..	..	..	..	1,48,60,021
16	..	..	..	..	..	..	2,101
17	..	..	..	..	..	..	..
18	..	..	..	..	..	..	2,55,70,918
19	..	..	..	..	..	..	4,37,97,702
20	..	..	..	..	..	..	34,35,77,403
21	..	..	..	..	..	..	42,84,96,226
22	..	..	..	..	..	..	..
23	..	..	..	..	1,20,318	..	2,71,863
24	..	..	..	..	1,20,318	..	2,71,863
25	..	..	..	..	7,27,956	..	7,27,956
26	..	..	..	..	..	..	1,70,00,339
27	1,38,99,595	15,95,938	19,32,141	1,52,57,024	35,61,668	12,29,120	74,22,87,318

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

Heads of Expenditure	No. of Account	Page	India General	Ajmer	Bhopal	Coorg	Delhi	Himachal Pradesh	Item No.
			Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	
Brought forward from pages 24-25			46,06,84,489	..	..	..	27,070	..	1
E—DEBT SERVICES—									
22.—Interest on Debt and Other Obligations—									
A.—Interest on Ordinary Debt—									
(i) Rupee Debt	41A	271	2,57,22,874	..	..	1,372	..	..	2
(ii) Sterling Debt	41A	272	36,56,376	..	..	..	..	..	3
(iii) Other Debt		272	3,09,53,734	..	..	..	..	..	3A
B.—Interest on Unfunded Debt	41A	272	16,79,38,308	34,874	..	27,747	45,149	22,913	4
C.—Interest on Other Obligations.	41A	273	6,04,72,330	..	..	1,745	..	..	5
D.—Transfers	41A	273	41,51,95,380	..	..	..	..	..	6
Remainder chargeable to Debt and Other Obligations.	41A	273	-12,64,51,758	34,874	..	30,864	45,149	22,913	7
23.—Appropriation for Reduction or Avoidance of Debt.	42	282	5,00,00,000	..	..	..	..	..	8
Total			-7,64,51,758	34,874	..	30,864	45,149	22,913	9
F.—CIVIL ADMINISTRATION—									
25.—General Administration	43	293	7,81,81,941	..	..	..	5,33,995	..	10
26.—Audit	44	297	1,48,54,397	..	..	..	..	..	11
27.—Administration of Justice	45A	300	9,92,828	..	..	..	..	..	12
28.—Jails and Convict Settlements.	46A	303	36,825	..	..	..	..	..	13
29.—Police	47A	306	87,86,241	..	..	..	1,26,64,461	..	14
30.—Ports and Pilotage	48B & 48C	310	35,52,795	..	..	..	..	..	15
31.—Lighthouses and Lightships.	49A	312	23,30,387	..	..	..	..	..	16
32.—Tribal Areas	52	313	..	..	..	..	..	..	17
33.—External Affairs	53	315	4,36,51,190	..	..	..	..	..	18
34.—Scientific Departments	54	316	3,67,08,716	..	..	..	..	..	19
35.—Education	55A	321	1,72,48,211	..	..	..	..	..	20
36.—Medical	56A	326	39,81,816	..	..	..	..	..	21
37.—Public Health	57A	330	46,69,640	..	..	1,96,430	..	..	22
38.—Agriculture	58A	339	1,12,34,632	..	..	9,067	..	..	23
40.A—Rural Development	59A	343	..	..	..	..	..	..	24
41.—Veterinary	60A	346	1,59,993	..	..	..	..	..	25
42.—Co-operation	61A	349	1,085	..	..	..	..	..	26
43.—Industries and Supplies	62A	355	11,45,09,137	..	..	..	..	..	27
44.—Aviation	63A	362	1,14,95,068	..	..	..	..	..	28
45.—Broadcasting	64A	363	97,90,914	..	..	..	..	..	29
47.—Miscellaneous Departments.	66A	367	75,15,619	..	..	1,359	37,202	..	30
Total			36,46,51,435	..	..	2,08,856	1,32,35,658	..	31
Carried over to pages 32-33			74,88,84,166	34,874	..	2,39,720	1,33,07,877	22,913	32

REVENUE ACCOUNT of the CENTRAL GOVERNMENT for the year ended 31st March 1954—*contd.*

Item No.	Vindhya Pradesh	Andhra	Assam	Bihar	Bombay	Madhya Pradesh	Madras	Total carried over
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	..	64,51,829	88,63,061	2,20,45,125	5,57,60,690	1,25,11,442	3,60,41,696	60,33,85,402
2	—11,739	4,05,765	93,247	18,84,466	24,90,99,802	13,46,050	2,08,57,979	29,92,99,616
3	..	..	..	..	..	..	..	36,56,376
3-A	..	..	..	..	..	..	..	3,09,53,734
4	1,227	93,160	1,04,617	3,43,412	36,35,233	3,18,444	14,24,442	17,39,89,566
5	963	80,930	2,71,168	26,291	83,40,675	1,08,847	13,21,514	7,07,24,563
6	..	..	..	..	13,53,432	..	..	41,65,53,862
7	— 9,549	5,79,845	5,69,032	22,54,269	25,97,17,078	17,73,341	2,36,03,935	16,21,69,993
8	..	..	..	..	..	..	..	5,00,00,000
9	— 9,549	5,79,845	5,69,032	22,54,269	25,97,17,078	17,73,341	2,36,03,935	21,21,69,993
10	33,980	3,02,000	29,86,688	24,07,871	75,86,423	11,10,008	38,60,947	9,70,03,853
11	4,79,025	6,41,358	14,02,591	14,16,949	40,62,720	17,07,787	33,44,259	2,79,09,586
12	..	..	2,68,569	..	23,800	..	305	12,85,502
13	..	..	2,52,944	..	..	..	..	2,89,769
14	..	10,348	30,57,968	1,88,300	6,31,727	2,09,050	3,80,302	2,08,78,397
15	..	1,58,363	..	..	22,74,744	..	2,21,719	62,07,621
16	..	..	..	..	2,67,745	..	2,47,934	28,46,066
17	..	..	3,02,56,501	..	..	..	..	3,02,56,501
18	..	..	1,50,000	29,554	2,87,038	20,442	6,99,152	4,48,37,376
19	1,520	1,62,393	62,039	2,73,188	41,51,142	7,30,589	32,79,272	4,53,78,859
20	2,03,076	21,911	39,14,359	12,84,768	15,76,962	5,54,505	6,52,428	2,54,56,220
21	..	..	11,65,994	..	6,45,544	70	1,55,332	59,48,756
22	..	83,447	2,20,302	2,892	4,19,384	17,470	3,80,643	59,92,708
23	27,856	8,061	4,92,100	6,17,518	11,36,675	59,893	18,34,041	1,54,19,843
24	..	..	..	..	..	..	..	..
25	..	..	93,279	..	..	..	..	2,53,272
26	..	..	43,402	..	..	..	..	44,437
27	..	..	61,236	..	90,46,594	..	..	19,36,16,967
28	..	1,05,335	5,19,939	3,89,328	22,25,122	6,72,196	24,37,046	1,78,44,034
29	..	2,05,256	5,05,600	4,65,080	22,74,048	5,69,409	22,78,985	1,60,89,292
30	6,562	15,327	91,827	1,54,37,814	10,50,263	75,830	14,01,851	12,56,33,454
31	7,52,019	17,34,299	4,55,35,638	2,25,13,262	3,76,59,931	57,27,249	2,11,74,216	51,31,92,563
32	7,42,470	87,65,973	5,49,67,731	4,78,12,656	35,31,37,699	2,00,12,032	8,08,19,847	1,32,87,47,958

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

Heads of Expenditure	No. of Account	Page	Total Brought forward	Orissa	Punjab	Uttar Pradesh	West Bengal	Hyderabad	Item No.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward from pages 26-27			60,33,85,402	72,58,890	77,58,077	4,70,61,119	2,77,24,834	1,16,23,710	1
E—DEBT SERVICES—									
22—Interest on Debt and Other Obligations—									
A—Interest on Ordinary Debt—									
(i) Rupee Debt	41A	271	29,93,99,616	3,87,224	42,26,669	67,25,415	16,72,11,401	23,09,400	2
(ii) Sterling Debt	41A	272	36,56,378	..	..	..	..	..	3
(iii) Other Debt	41A	272	3,09,53,734	..	..	..	..	..
B—Interest on Unfunded Debt.	41A	272	17,39,89,566	78,265	5,87,635	17,16,026	20,46,222	58,192	4
C—Interest on Other Obligations.	41A	273	7,07,24,563	14,252	41,042	5,24,666	70,42,148	30,068	5
D—Transfers	41A	273	41,65,53,862	..	12,24,000	..	55,58,711	..	6
Remainder chargeable to Debt and Other Obligations.	41A	273	16,21,69,993	4,79,741	36,31,346	89,66,107	17,07,41,060	23,97,660	7
23—Appropriation for Reduction or Avoidance of Debt.	42	282	5,00,00,000	..	..	..	..	..	8
Total			21,21,69,993	4,79,741	36,31,346	89,66,107	17,07,41,060	23,97,660	9
F—CIVIL ADMINISTRATION—									
25—General Administration	43	293	9,70,03,853	5,41,878	7,53,115	17,19,444	47,90,541	1,76,582	10
26—Audit	44	297	2,79,09,586	11,70,677	22,66,321	34,25,739	33,65,466	24,51,611	11
27—Administration of Justice.	45A	300	12,85,502	..	96,128	..	58,723	..	12
28—Jails and Convict Settlements.	46A	303	2,89,769	..	13,097	..	26,560	..	13
29—Police	47A	306	2,08,78,397	1,06,864	12,48,645	15,38,025	19,93,368	1,21,800	14
30—Ports and Pilotage	48B & 48C	310	62,07,621	..	..	..	14,89,123	..	15
31—Lighthouses and Lightships.	49A	312	28,46,066	..	..	..	3,08,636	..	16
34—Tribal Areas	52	313	3,02,56,501	..	..	..	..	..	17
35—External Affairs	53	315	4,48,37,376	..	61,000	64,851	4,56,842	36,000	18
36—Scientific Departments	54	316	4,53,78,859	47,700	20,708	73,93,844	1,06,51,344	2,15,013	19
37—Education	55A	321	2,54,56,220	2,90,650	10,26,840	51,36,151	82,53,206	58,185	20
38—Medical	56A	326	59,48,756	..	1,00,482	251	8,72,511	..	21
39—Public Health	57A	330	59,92,708	79	71,347	1,85,500	13,97,148	..	22
40—Agriculture	58A	339	1,54,19,843	4,94,382	18,89,539	6,77,965	18,19,812	9,120	23
40-A—Rural Development	59A	343	..	..	..	..	..	..	24
41—Veterinary	60A	346	2,53,272	..	22,931	30,59,259	..	..	25
42—Co-operation	61A	349	44,487	..	3,685	..	..	..	26
43—Industries and Supplies	62A	355	12,36,16,987	..	..	..	1,82,627	..	27
44—Aviation	63A	362	1,78,44,034	2,34,987	1,89,902	19,67,471	20,07,676	4,56,009	28
45—Broadcasting	64A	363	1,60,89,292	3,83,274	5,23,253	10,37,510	14,06,361	6,71,213	29
47—Miscellaneous Departments.	66A	367	2,56,23,454	29,675	54,010	3,79,400	1,56,04,489	94,831	30
Total			51,31,92,563	33,00,187	82,41,073	2,85,85,410	5,46,84,433	42,89,864	31
Carried over to pages 34-35			1,32,87,47,958	1,10,38,588	1,97,30,496	2,26,12,636	25,31,50,327	1,83,11,234	32

REVENUE ACCOUNT OF THE CENTRAL GOVERNMENT for the year ended 31st March 1954—*contd.*

Item No.	Madhya Bharat	Mysore	P.E.P.S.U	Rajasthan	Saurashtra	Travancore-Cochin	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	1,38,99,595	15,95,938	19,32,141	1,52,57,024	35,61,668	12,29,120	74,22,87,318
2	174	44,78,478	773	247	19,73,187	..	48,67,12,584
3	..	..	..	..	..	..	36,56,376
3A	..	..	..	..	..	..	3,09,53,734
4	28,804	1,40,397	10,953	13,916	1,26,556	4,007	17,88,00,539
5	2,791	1,14,823	2,692	21,729	51,226	95,143	7,86,65,143
6	..	..	..	..	..	..	42,33,36,573
7	31,769	47,33,698	14,418	35,892	21,50,969	99,150	35,54,51,803
8	..	..	..	..	..	..	5,00,00,000
9	31,769	47,33,698	14,418	35,892	21,50,969	99,150	40,54,51,803
10	3,54,885	3,85,781	1,05,420	17,60,548	9,15,695	10,64,097	10,95,71,839
11	12,68,443	15,68,015	6,54,833	18,47,718	8,28,625	13,75,587	4,81,32,601
12	..	..	..	..	3,59,507	..	17,99,860
13	..	..	..	..	79,217	..	4,08,643
14	39,82,391	..	..	9,689	17,06,345	..	3,15,85,024
15	..	..	..	..	..	..	76,96,744
16	..	..	..	..	1,09,697	..	32,64,399
17	..	..	..	..	..	..	3,02,56,501
18	15,000	3,148	11,300	20,000	23,000	26,000	4,55,54,517
19	..	41,40,824	..	12,976	1,31,681	13,700	6,80,06,659
20	1,98,166	2,64,130	7,76,733	4,84,615	10,57,666	12,500	4,30,15,067
21	..	4,638	..	..	5,23,444	..	74,50,082
22	5,000	510	8,94,930	..	1,11,909	3,085	86,62,207
23	9,369	27,133	1,462	20,19,999	8,94,278	1,01,101	2,33,64,073
24	..	..	..	..	18,755	..	18,755
25	..	..	..	..	1,00,557	..	34,36,019
26	..	..	..	..	15,918	..	64,100
27	..	..	..	..	6,057	..	12,38,05,651
28	1,73,969	4,58,526	..	3,14,622	1,73,110	67,975	2,38,88,151
29	..	3,62,577	..	..	..	4,55,311	2,09,28,791
30	54,704	92,834	9,279	55,611	25,462	83,888	4,21,17,637
31	60,61,827	73,08,116	24,53,962	65,25,778	70,80,933	32,03,224	64,30,27,320
32	1,99,93,191	1,36,37,752	44,00,521	2,18,18,694	1,27,93,570	45,31,494	1,79,07,66,441

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

Heads of Expenditure	No. of Account	Page	India General	Ajmer	Bhopal	Coorg	Delhi	Himachal Pradesh	Item No.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward from pages 28-29			74,88,84,166	34,874	..	2,39,720	1,33,07,877	22,913	1
G.—CURRENCY AND MINT—									
48.—Currency	67A	371	..	..	..	..	..	..	2
49.—Mint	68A	374	12,864	..	..	..	..	..	3
Total			12,864	..	..	..	..	..	4
H.—CIVIL WORKS AND MISCELLANEOUS PUBLIC IMPROVEMENTS—									
50.—Civil Works	..	381	8,72,15,275	..	..	—97,305	..	..	5
51B.—Other Revenue Expenditure connected with Multipurpose River Schemes.	70A	386	4,10,818	..	..	..	..	..	6
Total			8,76,26,093	..	..	—97,305	..	..	6A
II.—CAPITAL ACCOUNT OF ELECTRICITY SCHEME WITHIN THE REVENUE ACCOUNT—									
53.—Capital Outlay on Electricity Schemes.	76A	423	..	..	..	..	..	..	7
J.—MISCELLANEOUS—									
54.—Famine	78	436	..	..	..	..	..	..	8
54A.—Territorial and Political Pensions.	78A	438	75,199	..	..	439	..	..	9
54B.—Privy Purses and Allowances of Indian Rulers.	79B	439	1,80,49,356	..	..	..	..	..	10
55.—Superannuation Allowances and Pensions.	79A	447	2,01,57,880	..	..	5,153	..	2,66,393	11
56.—Stationery and Printing	80A	455	24,75,083	..	..	..	..	..	12
57.—Miscellaneous	81A	461	10,87,53,119	..	..	53,874	..	..	13
Total			14,75,10,637	..	..	59,466	..	2,66,393	14
K.—DEFENCE SERVICES—									
58.—Defence Services—Effective (Army)	86B	482	1,44,19,80,553	..	..	..	..	..	15
59.—Defence Services—Effective (Navy).	86B	482	10,39,46,808	..	..	..	..	..	16
60.—Defence Services—Effective (Air-Force).	86B	482	28,58,61,167	..	..	..	..	..	17
60A.—Defence Services—Non-effective.	87B	490	14,87,66,633	..	..	..	..	..	18
Total			1,98,05,55,161	..	..	..	..	..	19
L.—CONTRIBUTIONS AND MISCELLANEOUS ADJUSTMENTS BETWEEN CENTRAL AND STATE GOVERNMENTS—									
61.—Grants-in-aid to State Governments	88	497	4,72,94,929	..	..	47,302	..	..	20
62.—Miscellaneous Adjustments between Central and State Governments	89	498	678	..	..	..	..	..	21
Total			4,72,95,607	..	..	47,302	..	..	22
M.—EXTRAORDINARY ITEMS—									
63.—Extraordinary charges	90A	505	84,98,881	..	..	1,17,734	..	..	23
63A.—Expenditure connected with Post-War Planning and Development.	90B	509	..	..	..	..	..	..	24
63B.—Community Development Project.	90C	510	..	..	..	..	..	..	25
64B.—Civil Defence	91B	515	1,12,140	..	..	..	..	..	26
64C.—Prepartition Payments	91D	518	1,16,17,966	..	..	..	..	..	27
Total			2,02,28,986	..	..	1,17,734	..	..	28
Total Expenditure on Revenue Account.			3,03,21,13,514	34,874	..	3,66,917	1,33,07,877	2,89,306	29

REVENUE ACCOUNT of the CENTRAL GOVERNMENT for the year ended, 31st March 1954—*contd.*

Item No.	Vindhya Pradesh	Andhra	Assam	Bihar	Bombay	Madhya Pradesh	Madras	Madras (Residuary)	Total Carried over
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	7,42,470	87,65,973	5,49,67,731	4,78,12,656	35,31,37,699	2,00,12,032	..	8,08,19,847	1,32,87,47,958
2	..	..	..	..	1,69,66,349	..	..	..	1,69,66,349
3	..	..	..	..	40,54,401	..	..	..	40,67,265
4	..	..	..	..	2,10,20,750	..	..	..	2,10,33,614
5	3,36,253	10,29,463	97,18,203	33,66,615	42,42,077	27,89,020	..	68,95,848	11,54,95,449
6	..	..	..	..	7,85,801	3,15,183	..	..	15,11,802
6A	3,36,253	10,29,463	97,18,203	33,66,615	50,27,878	31,04,203	..	68,95,848	11,70,07,261
7	..	..	9,827	..	..	..	..	..	9,827
8	..	..	..	..	..	..	..	..	..
9	15,602	..	84	5,893	1,72,200	4,33,978	..	4,91,083	11,94,478
10	19,97,437	26,950	8,61,978	1,21,900	74,62,593	27,61,901	..	2,60,350	3,15,62,465
11	6,42,815	51,926	5,55,380	3,34,534	34,43,605	8,37,291	..	17,75,764	2,80,70,741
12	..	..	97,743	1,524	3,41,933	742	..	47,894	29,64,919
13	2,48,834	1,44,323	60,26,917	15,65,406	2,55,82,051	25,83,376	..	11,68,374	14,41,26,274
14	29,04,688	2,23,199	75,42,102	20,29,257	3,70,02,382	66,37,288	..	37,43,465	20,79,18,877
15	..	..	..	..	..	..	..	..	1,44,19,80,553
16	..	..	..	..	..	..	..	..	10,39,46,808
17	..	..	..	..	..	..	..	..	28,58,61,167
18	..	..	..	..	..	..	..	..	14,87,66,633
19	..	..	..	..	..	..	..	..	1,98,05,55,161
20	1,50,90,745	7,60,000	2,90,29,000	1,37,98,000	12,75,000	1,37,85,000	..	5,70,000	12,16,49,976
21	..	5,387	1,450	17,341	26,872	18,230	..	85,427	1,55,395
22	1,50,90,745	7,65,387	2,90,30,450	1,38,15,341	13,01,872	1,38,03,230	..	6,55,427	12,18,05,361
23	4,72,627	36,61,717	33,71,738	1,40,30,000	1,15,32,262	58,89,092	..	1,50,43,754	6,24,17,806
24	..	..	..	..	..	..	..	..	..
25	..	..	8,36,592	..	..	..	..	..	8,36,592
26	..	..	..	..	..	..	..	..	1,12,140
27	..	4,035	88,908	2,178	98,327	666	..	87,202	1,18,90,781
28	4,72,627	36,65,752	42,97,238	1,40,32,178	1,18,31,089	58,89,758	..	1,51,30,956	7,52,66,318
29	1,95,46,738	1,44,49,774	10,55,65,551	8,10,56,047	42,91,21,670	4,92,46,511	..	10,72,45,543	3,85,23,44,367

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

Heads of Expenditure	No. of Ac. count	Page	Total Brought forward	Orissa	Punjab	Uttar Pradesh	West Bengal	Hyderabad	Item No.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward from pages 30-31			1,32,87,47,958	1,10,38,568	1,07,30,496	8,26,12,636	25,31,50,327	1,83,11,234	1
G.—CURRENCY AND MINT—									
48.—Currency	67A	371	1,69,66,349	..	..	..	9,007	2,97,815	2
49.—Mint	68A	374	40,67,265	..	..	..	43,83,539	3,21,594	3
Total			2,10,33,614	..	..	..	43,92,546	6,19,409	4
L.—CIVIL WORKS AND MISCELLANEOUS PUBLIC IMPROVEMENTS—									
50—Civil Works	70A	381	11,54,95,449	18,43,145	50,05,633	47,64,774	31,34,581	14,45,361	5
51B—Other Revenue Expenditure connected with Multipurpose River Schemes	71C	386	15,11,802	74,432	..	..	..	..	6
Total			11,70,07,251	19,17,577	50,05,633	47,64,774	31,34,581	14,45,361	7
II—CAPITAL ACCOUNT OF ELECTRICITY SCHEMES WITHIN THE REVENUE ACCOUNT									
53—Capital Outlay on Electricity Schemes.	76A	423	9,827	..	..	..	..	..	8
J—MISCELLANEOUS—									
54—Famine	78	436	..	..	..	..	..	..	9
54-A—Territorial and Political Pensions	78A	438	11,94,478	23,466	18,681	4,49,270	4,34,580	18,767	10
54B—Privy Purses and Allowances of Indian Rulers.	78B	439	3,15,62,465	18,42,100	12,47,935	15,22,046	8,50,000	..	11
55—Superannuation Allowances and Pensions.	79A	447	2,80,70,741	1,09,420	7,23,519	15,25,033	28,13,385	2,62,231	12
56—Stationery and Printing	80A	455	29,64,919	..	6,04,770	—35,08,760	2,79,25,933	..	13
57—Miscellaneous	81A	461	14,41,26,274	11,35,710	1,29,22,980	66,19,187	3,90,53,971	2,00,601	14
Total			20,79,18,877	31,10,696	1,55,17,885	66,06,776	7,10,77,869	4,81,599	15
K—DEFENCE SERVICES—									
58—Defence Services—Effective (Army)	86B	482	1,44,19,80,553	..	..	..	..	..	16
59—Defence Services—Effective (Navy)	86B	482	10,39,46,808	..	..	..	..	..	17
60—Defence Services—Effective (Air Force)	86B	482	28,58,61,167	..	..	..	..	..	18
60A—Defence Services—Non effective .	87B	490	14,87,66,633	..	..	..	..	..	19
Total			1,98,05,55,161	..	..	..	..	..	20
L—CONTRIBUTIONS AND MISCELLANEOUS ADJUSTMENTS BETWEEN CENTRAL AND STATE GOVERNMENTS—									
61—Grants-in-aid to State Governments	88	497	12,16,49,976	1,28,00,000	2,51,42,000	..	2,40,00,000	22,50,000	21
62—Miscellaneous Adjustments between Central and State Governments	89	498	1,55,385	3,753	6,218	23,183	21,445	57,351	22
Total			12,18,05,361	1,28,03,753	2,51,48,218	23,183	2,40,21,445	23,07,351	23
M—EXTRAORDINARY ITEMS—									
63—Extraordinary charges	90A	505	6,24,17,805	29,57,136	48,73,212	1,58,06,144	26,17,955	18,99,859	24
63A—Expenditure connected with Post-War Planning and Development.	90B	509	..	..	..	..	..	..	25
63B—Community Development Project	90C	510	8,36,592	..	2,31,182	..	..	..	26
64B—Civil Defence	91B	515	1,12,140	..	..	..	..	..	27
64C—Pre-partition Payments	91D	518	1,18,99,781	..	21,475	1,88,704	83,359	116	28
Total			7,52,66,318	29,57,136	51,25,869	1,59,89,848	27,01,314	18,99,975	29
Total Expenditure on Revenue Account .			3,85,23,44,367	3,18,27,730	7,05,28,101	10,99,97,217	35,84,78,082	2,50,64,929	30

REVENUE ACCOUNT of the CENTRAL GOVERNMENT for the year ended 31st March 1954—concl'd.

Item No.	Madhya Bharat	Mysore	P.E.P.S.U.	Rajasthan	Saurashtra	Travancore-Cochin	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	1,99,93,191	1,36,37,752	44,00,521	2,18,18,694	1,27,93,570	45,31,494	1,79,07,66,441
2	..	..	..	..	..	..	1,72,73,171
3	..	..	..	..	..	..	87,72,398
4	..	..	..	..	..	..	2,60,45,569
5	11,75,856	..	..	8,75,083	26,34,601	5,64,302	13,69,38,785
6	..	..	..	..	..	..	15,86,234
7	11,75,856	..	..	8,75,083	26,34,601	5,64,302	13,85,25,019
8	..	..	..	..	..	..	9,827
9	..	..	..	..	3,285	..	3,285
10	12,420	3,252	..	..	4,216	2,587	21,61,717
11	35,89,950	..	10,84,500	68,80,800	8,00,000	..	4,93,79,596
12	2,03,584	1,22,234	16,607	99,329	3,88,847	1,18,601	3,44,53,511
13	5,300	1,711	..	123	56,357	28,413	2,80,78,766
14	1,36,047	1,60,372	8,03,025	6,52,559	10,83,194	1,71,229	20,70,65,149
15	39,47,281	2,87,569	19,04,132	76,32,611	23,35,899	3,20,830	32,11,42,024
16	..	..	..	..	..	..	1,44,19,80,553
17	..	..	..	..	..	..	10,39,46,808
18	..	..	..	..	..	..	28,58,61,167
19	..	..	..	..	..	..	14,87,66,633
20	..	..	..	..	..	..	1,98,05,55,161
21	16,00,000	3,90,46,000	..	..	..	3,25,31,154	25,90,19,130
22	..	..	44,130	50,463	33,761	11,954	4,07,643
23	16,00,000	3,90,46,000	44,130	50,463	33,761	3,25,43,108	25,94,26,773
24	40,16,443	18,46,368	2,77,000	32,06,377	12,35,432	29,54,964	10,41,08,695
25	..	..	..	..	..	..	..
26	..	..	..	..	2,47,312	..	13,15,086
27	..	..	..	..	..	..	1,12,140
28	59,402	..	..	..	746	..	1,22,48,583
29	40,75,845	18,46,368	2,77,000	32,06,377	14,83,490	29,54,964	11,77,84,504
30	3,07,92,173	5,48,17,689	66,25,783	3,35,83,228	1,92,81,321	4,09,14,698	4,63,42,55,318

No. 4—ACCOUNT of RECEIPTS and DISBURSEMENTS of the CENTRAL GOVERNMENT for the year ended 31st March 1954

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	23	4,72,06,99,332	EXPENDITURE ON REVENUE ACCOUNT (as per Account No. 3)	3	35	4,63,42,55,318
				<i>Capital Expenditure</i>			
Excess of Ordinary Revenue over Expenditure on Revenue Account.			8,64,44,014	RAILWAY, IRRIGATION, POSTS AND TELEGRAPHS AND OTHER CAPITAL ACCOUNTS OUTSIDE THE REVENUE ACCOUNT—			
<i>Capital Receipts</i>				AA—Forest and other Capital Accounts—			
JJ—Miscellaneous—				Capital Outlay on Forests	18A	145	12,96,052
Sale proceeds of American and Lease-Lend surpluses	81-D	466	305	Capital Outlay on Security Printing Press	17B	141	7,24,134
				BB—Construction of Indian Government Railways—			
				Commercial	23	171	11,84,14,165
				Strategic	23	171	55,147
				CC—Capital Account of Irrigation, etc. Works—Construction of Irrigation, etc., Works	31	210	23,23,411
				DD—Capital Outlay on Posts and Telegraphs	37	259	7,66,02,726
				FF—Civil Administration Capital Accounts outside the Revenue Account—			
				Capital Outlay on Schemes of Agricultural Improvement and Research	58B	342	41,64,314
				Capital Outlay on Industrial Development	62B	358	5,06,84,584
				Capital Outlay on Civil Aviation	63B	362	1,37,07,537
				Capital Outlay on Broadcasting	64B	363	32,00,911
				Capital Outlay on Ports—			
				A—Capital Outlay on Vizagapatam Port	48D	311	15,42,233
				B—Capital Outlay on Kandla Port			1,32,01,424
				GG—Currency Capital Outlay	67B	373	1,24,912
				Capital Outlay on Mints	68B	375	28,32,931
				HH—New Delhi Capital Outlay	72	391	47,67,657
				Capital Outlay on Multi-purpose River Schemes	73A & 73B & 74	394 & 395 & 399	3,97,94,553
				Capital Outlay on Civil Works			13,31,22,648
				II—Capital Outlay on Electricity Schemes	76A	423	11,09,895
				JJ—Miscellaneous—			
				Capital Outlay on Road Transport Schemes	81C	465	13,62,016
				Payments of Commuted Value of Pensions	79B	450	8,11,842
				Capital Outlay on Sterling Pensions	79-C	452	-7,15,65,867
				Payments to Retrenched Personnel	84	471	-1,10,934
				KK—Defence Services—			
				Defence Capital Outlay	87-E	493	10,16,09,272
				MM—Extraordinary Items—			
				Capital outlay on Schemes of Government Trading	91E	521	-25,20,90,183
				TOTAL			24,81,85,380
Carried over			4,72,06,99,637	Carried over			4,88,24,40,698

No. 4—ACCOUNT of RECEIPTS and DISBURSEMENTS of the CENTRAL GOVERNMENT for the year ended 31st March 1954
—contd.

RECEIPTS	No. of Account	Page	Total	DISBURSEMENTS	No. of Account	Page	Total
			Rs.				Rs.
PART I—CONSOLIDATED FUND —contd.				PART I—CONSOLIDATED FUND —contd.			
<i>Debt—(Including Loans and Advances)</i>				<i>Debt—(Including Loans and Advances)</i>			
Brought forward			4,72,06,99,637	Brought forward			4,88,24,40,698
N—PUBLIC DEBT INCURRED—				N—PUBLIC DEBT DISCHARGED—			
A—DEBT RAISED IN INDIA—				A—DEBT RAISED IN INDIA—			
I—PERMANENT DEBT—				I—PERMANENT DEBT—			
3½ per cent Loan, 1954-59	92	522	67,711	6½ per cent Treasury Bonds, 1935.	92	526 & 527	800
3½ per cent National Plan Bonds, 1961.			75,28,99,700	6 per cent Bonds, 1933-35			3,200
				5 per cent War Loan, 1929-47			1,85,775
				5 per cent Bonds, 1933			3,800
				5 per cent Loan, 1939-44			1,000
				6 per cent War Loan, 1945-55			1,34,600
				5 per cent Loan, 1940-43			4,600
				4½ per cent Bonds, 1934			1,000
				4½ per cent Loan, 1950-55			500
				4 per cent Bonds, 1943			1,000
				4 per cent Loan, 1948-53			5,100
				4 per cent Conversion Loan of 1916-17.			13,800
				3½ per cent Loan, 1900-01			2,83,300
				3½ per cent Loan, 1865			2,77,870
				3½ per cent Loan, 1854-55			1,54,300
				3½ per cent Loan, 1954-59			311
				3½ per cent Loan, 1842-43			1,23,500
				3½ per cent Loan, 1879			2,200
				3½ per cent Loan, 1947-50			73,900
				3 per cent Defence Bonds, 1946			39,407
				3 per cent Loan, 1896-97			200
				3 per cent Loan, 1953-55			1,11,94,50,165
				3 per cent Loan, 1951-54			23,59,325
				3 per cent Loan, 1949-52			2,85,600
				2½ per cent Loan, 1948-53			12,500
				2½ per cent Bonds, 1950			22,600
				Three year Interest Free Defence Bonds.			4,440
				Five year Interest Free Prize Bonds, 1949.			1,38,470
TOTAL			75,29,67,411	TOTAL			1,12,35,83,258
NET			0	NET			37,06,15,847
Carried over			5,47,36,67,048	Carried over			6,00,60,23,956

No. 4—ACCOUNT of RECEIPTS and DISBURSEMENTS of the CENTRAL GOVERNMENT for the year ended 31st March 1954
—contd.

RECEIPTS	No. of Account	Page	Total	DISBURSEMENTS	No. of Account	Page	Total
PART I—CONSOLIDATED FUND— contd.			Rs.	PART I—CONSOLIDATED FUND— contd.			Rs.
<i>Debt—(Including Loans and Advances) —contd.</i>				<i>Debt—(Including Loans and Advances) —contd.</i>			
N—Public Debt— <i>concl'd.</i>				N—Public Debt— <i>concl'd.</i>			
Brought forward	..	..	5,47,36,67,048	Brought forward	..	..	6,00,66,22,956
II—FLOATING DEBT—				II—FLOATING DEBT—			
Treasury Bills	12	523	13,64,98,50,000	Treasury Bills	92	523	13,45,32,50,000
Treasury Deposits Receipts	92	523	..	Treasury Deposits Receipts	92	523	14,50,000
				Other Floating Loans	92	523	15,40,000
TOTAL			13,64,98,50,600	TOTAL			13,45,62,40,000
NET			19,36,10,000	NET			
B—DEBT RAISED IN ENGLAND	92	524	..	B—DEBT RAISED IN ENGLAND—			
				PERMANENT DEBT—			
				India 4½ per cent, Stock 1958-68			1,83,186
				India 4 per cent Stock, 1948-53			21,333
				India 3½ per cent Stock 1931 (or after)			6,493
				India 3½ per cent Stock, 1954-59	92	524	64,296
				India 3 per cent Stock 1948			1,334
				India 2½ per cent Stock 1926			57,040
				Capital portion of Annuities created in purchase of Railways			1,11,05,747
				Railway Debenture Stocks			21,867
TOTAL			..	TOTAL			1,14,61,296
NET			0	NET			1,14,12,296
C—OTHER DEBT—				C—OTHER DEBT—			
PERMANENT DEBT—				PERMANENT DEBT—			
Loans from the International Bank for Reconstruction and Development	92	525	1,52,96,590	Loans from the International Bank for Reconstruction and Development	92	525	1,72,55,350
TOTAL			1,52,96,590	TOTAL			1,72,55,350
NET				NET			19,58,760
Carried over			19,13,88,13,638	Carried over			19,49,09,80,602

No. 4—ACCOUNT of RECEIPTS and DISBURSEMENTS of the CENTRAL GOVERNMENT for the year ended 31st March 1954
—contd.

RECEIPTS	No. of Account	Page	Total	DISBURSEMENTS	No. of Account	Page	Total
			Rs.				Rs.
PART I—CONSOLIDATED FUND —concld. <i>Debt—(Including Loans and Advances)</i> —concl.				PART I—CONSOLIDATED FUND —concl. <i>Debt—(Including Loans and Advances)</i> —concl.			
Brought forward . . . . .	..	..	19,13,88,13,638	Brought forward . . . . .	..	..	19,49,09,80,602
NA—INTER-STATE DEBT Settlement	92B	531	..	NA—INTER-STATE DEBT Settlement (India and Mysore)	92B	531	15,00,000
TOTAL . . . . .			..	TOTAL			15,00,000
Net . . . . .			..	Net			15,00,000
Q—LOANS AND ADVANCES BY THE CENTRAL GOVERNMENT—				Q—LOANS AND ADVANCES BY THE CENTRAL GOVERNMENT—			
Advances to State Governments	93	532	13,20,63,445	Advances to State Governments	93	532	1,24,03,22,802
Advances to Foreign Governments	93	532	75,000	Advances to Foreign Governments	93	532	66,85,353
Other Loans and Advances	93	532	5,68,39,018	Other Loans and Advances	93	532	18,66,47,716
TOTAL			18,89,77,463	TOTAL			1,43,36,55,871
Net			0	Net			1,24,46,78,408
TOTAL—PART I—CONSOLIDATED FUND.			19,32,77,91,101	TOTAL—PART I—CONSOLIDATED FUND.			20,92,61,36,473
PART II—CONTINGENCY FUND Contingency Fund . . . . .	..	..	..	PART II—CONTINGENCY FUND Contingency Fund . . . . .	..	..	..
PART III—PUBLIC ACCOUNT O—UNFUNDED DEBT—				PART III—PUBLIC ACCOUNT O—UNFUNDED DEBT—			
Deposits of Service Funds	100	567	16,54,633	Special Loans	98	565	27,886
Savings Bank Deposits			1,17,37,02,703	Deposits of Service Funds	100	567	24,90,271
Post Office Certificates			28,39,90,855	Savings Bank Deposits			1,03,12,69,154
Ten-year Treasury Savings Deposits	101	568	6,86,26,545	Post Office Certificates			11,21,19,066
State Provident Funds			30,75,77,898	State Certificates	101	568	4,00,370
Other Accounts			1,86,85,739	State Provident Funds			15,82,26,226
TOTAL			1,85,42,38,373	Ten-Year Treasury Savings Deposits			47,97,226
Net			52,95,65,913	Other Accounts			1,53,42,231
Carried over			1,85,42,38,373	TOTAL			1,32,46,72,430
				Net			0
				Carried over			1,32,46,72,430

No. 4—ACCOUNT of RECEIPTS and DISBURSEMENTS of the CENTRAL GOVERNMENT for the year ended 31st March 1954
—contd.

RECEIPTS ^a	No. of Account	Page	Total	DISBURSEMENTS	No. of Account	Page	Total
PART III—PUBLIC ACCOUNT— contd.			Rs.	PART III—PUBLIC ACCOUNT— contd.			Rs.
Public Account Brought forward .			1,85,42,38,373	Public Account Brought forward .			1,32,46,72,430
P.—DEPOSITS AND ADVANCES—				P.—DEPOSITS AND ADVANCES—			
Depreciation Reserve Fund (Railways)	25	186	34,18,72,289	Depreciation Reserve Fund (Railways)	25	186	38,93,30,346
Railway Revenue Reserve Fund	25-A	187	1,12,57,604	Railway Revenue Reserve Fund	25A	187	6,14,903
Railway Development Fund	25-B	188	3,29,52,340	Railway Development Fund	25-B	188	9,80,94,082
Renewals Reserve Fund Posts and Telegraphs	40	263	1,00,00,000	Renewals Reserve Funds Posts and Telegraphs	40	263	1,13,93,923
Telephone Development Fund	40-A	263	76,02,680	Telephone Development Fund	40-A	263	28,81,451
Other Reserve Funds bearing Interest	108	583	22,46,969	Other Reserve Funds bearing Interest	108	583	5,24,017
Deposits of Trusts for Indian Princes	} 111	} 589	5,86,460	Deposits of Trust for Indian Princes	111	589	22,11,060
Other Deposits bearing Interest			53,66,568	Other Deposits bearing Interest	111	589	9,04,35,015
Appropriation for Reduction or Avoidance of Debt—				Post-Office Certificate Bonus Fund	108	583	85,28,148
Other Appropriations	42	282	5,00,00,000	Central Road Fund	106	580	3,67,34,204
Post Office Certificate Bonus Fund	108	583	4,59,12,554	Civil Aviation Fund	108	583	18,85,378
Central Road Fund	106	580	6,16,82,459	Special Development Fund	108	583	31,61,61,535
Special Development Fund	108	583	16,88,74,886	Development Fund	108	583	4,205
Fund for the benefit of Cotton growers	108	583	86,36,122	Fund for Indian Contribution to the United Nations Relief and Rehabilitation Administration	108	583	18,090
Depreciation Reserve Fund Government Presses	108	583	3,19,204	Fund for the benefit of Cotton growers	108	583	1,11,76,521
Fund for relief of Groundnut Cultivators	108	583	1,422	Depreciation Reserve Fund Government presses	108	583	1,64,375
Fund for benefit of linseed Cultivators	108	583	1,31,967	Sugar (Temporary) Excise Fund	108	583	7,63,907
Reserve Fund for Protection of Sugar Industry	108	583	1,63,490	Cotton Textile Fund	108	583	20,481
Fund for Development of Handloom and Khadi Industries	108	583	7,52,57,583	Fund for relief of Groundnut Cultivators	108	583	5,224
				Fund for relief of linseed cultivators	108	583	1,757
				Reserve Fund for protection of Sugar Industry	108	583	1,89,151
				Fund for Development of Handloom Weaving Industry	108	583	4,91,428
				Fund for Development of Handloom and Khadi Industries	108	583	3,59,23,600
Public Account Carried over {			82,28,63,597	Public Account Carried over {			1,00,52,53,034
			1,85,42,38,373				1,32,46,72,430

No. 4—ACCOUNT of RECEIPTS and DISBURSEMENTS of the CENTRAL GOVERNMENT for the year ended 31st March 1954
—contd.

RECEIPTS	No. of Account	Page	Total	DISBURSEMENTS	No. of Account	Page	Total
PART III—PUBLIC ACCOUNT— <i>contd.</i> P—DEPOSITS AND ADVANCES— <i>concl.</i>			Rs.	PART III—PUBLIC ACCOUNT— <i>contd.</i> P—DEPOSITS AND ADVANCES— <i>concl.</i>			Rs.
Public Account Brought forward			1,85,42,38,373	Public Account Brought forward			1,32,46,72,430
			82,28,63,597				1,00,52,53,634
Sugar (Temporary) Excise Fund	108	583	90,000	Coal Mines Labour Housing and General welfare Fund	108	583	2,50,60,024
Coal Mines Labour Housing and General Welfare Fund	108	583	2,08,65,988	Mica Mines Labour Welfare Fund	108	583	6,72,957
Mica Mines Labour Welfare Fund	108	583	17,89,407	Deposits of Depreciation Reserve of Government Commercial con- cerns			2,25,952
Special Reserve Fund Electricity	108	583	2,356	Other Reserve Funds not bearing Interest	108	583	2,51,727
Other Reserve Funds not bearing Interest	108	583	3,56,569	Deposits of Local Funds	109	586	3,91,72,163
Balance of Part 'C' States	111	589	1,57,89,731	Deposits of Branch Line Companies	110	589	26,373
Silver Redemption Reserve	104	574	34,09,084	Civil Deposits	111	589	1,59,08,89,821
Deposits of Local Funds	109	586	3,51,66,323	Other Deposits (not bearing interest)	111	589	48,46,63,915
Deposits of Branch Line Companies	110	589	8,559	Transactions connected with War, 1939	111	589	4,42,665
Civil Deposits	111	589	1,67,92,28,190	Other Accounts	106A & 111	581 & 589	7,94,73,663
Other Deposits not bearing Inte- rest	111	589	51,71,31,753	Balance of Part 'C' States	111	589	2,98,005
Other Accounts	106A & 111	581 & 589	2,35,79,125	Silver Redemption Reserve	104	574	20,99,441
Advances			88,38,77,247	Advances			82,78,28,446
Purchases and Sales of Silver	105	575	-18,29,073	Purchases and Sales of Silver	105	575	6,60,415
Suspense			64,77,48,992	Suspense			14,27,25,546
Miscellaneous			1,12,94,881	Miscellaneous			1,00,25,903
TOTAL			4,66,13,72,929	TOTAL			4,20,95,49,098
NET			45,18,23,831	NET			0
Public Account Carried over			6,51,56,11,302	Public Account Carried over			5,53,42,21,528

No. 4—ACCOUNT of RECEIPTS and DISBURSEMENTS of the CENTRAL GOVERNMENT for the year ended 31st March 1954
—concl'd.

RECEIPTS	No. of Account	Page	Total	DISBURSEMENTS	No. of Account	Page	Total
PART III—PUBLIC ACCOUNT— concl'd.			Rs.	PART III—PUBLIC ACCOUNT— concl'd.			Rs.
Public Account Brought forward			6,51,56,11,302	Public Account Brought forward			5,53,42,21,528
S—REMITTANCES—				S—REMITTANCES—			
I—REMITTANCES WITHIN INDIA.				I—REMITTANCES WITHIN INDIA—			
Inland Money Orders			2,06,47,98,024	Inland Money Orders			2,06,58,63,514
Net Receipts by Civil Treasuries from—				Net Payments into Civil Treasuries			
Posts and Telegraphs			13,33,90,973	Posts and Telegraph			14,02,99,096
Net Receipts from Civil Treasuries by—				Net Issues from Civil Treasuries to—			
Defence Services			1,60,49,75,186	Defence Services			1,59,90,95,622
Other Departmental Accounts			10,38,69,320	Other Local Remittances			10,02,01,093
				Other Remittances			91,99,304
II—REMITTANCES BETWEEN ENGLAND AND INDIA—				II—REMITTANCES BETWEEN ENGLAND AND INDIA—			
Remittance Account	113	601	1,60,17,53,570	Remittance Account	113	601	1,59,00,96,711
TOTAL			5,50,87,87,073	TOTAL			5,50,47,55,340
NET			40,31,733	NET			
T—TRANSFER OF CASH BETWEEN ENGLAND AND INDIA—				T—TRANSFER OF CASH BETWEEN ENGLAND AND INDIA—			
Remittances through the Reserve Bank	114	604	1,20,89,68,049	Remittances through the Reserve Bank	114	604	1,20,89,73,525
TOTAL			1,20,89,68,049	TOTAL			1,20,89,73,525
NET			0	NET			5,476
TOTAL PART III—PUBLIC ACCOUNT			13,23,33,66,424	TOTAL PART III—PUBLIC ACCOUNT			12,24,79,50,393
TOTAL RECEIPTS—PARTS I, II and III			32,56,11,57,525	TOTAL DISBURSEMENTS—PARTS I, II and III.			33,17,40,86,866
V—OPENING CASH BALANCE—				V—CLOSING CASH BALANCE—			
India	} 115	605	95,53,54,483	India	} 115	605	36,83,33,719
England			3,79,25,558	England			1,20,16,981
GRAND TOTAL			33,55,44,37,566	GRAND TOTAL			33,55,44,37,566

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

Heads of Revenue	Details of Subsidiary Accounts		Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Item No.
	No. of Account	Page						
A.—Principal Heads of Revenue—			Rs.	Rs.	Rs.	Rs.	Rs.	
II—Union Excise Duties	10	106-107	..	..	..	..	..	1
IV—Taxes on Income other than Corporation Tax and Estate Duty	12	120-121	..	1,771	21,00,104	..	..	2
VII—Land Revenue	15	126-127	5,39,030	67,23,308	4,17,516	5,22,546	18,86,245	3
VIII—State Excise Duties	16	132-133	30,28,336	16,55,860	11,76,055	1,06,56,853	16,68,867	4
IX—Stamps	17	136-138	4,36,484	2,53,633	3,00,913	42,07,128	3,55,521	5
X—Forest	18	142-143	1,66,157	14,82,314	39,76,944	274	68,03,217	6
XI—Registration	19	146	18,628	26,819	33,123	6,13,889	24,242	7
XII—Receipts under Motor Vehicles Acts	20	148-152	63,576	2,69,230	4,84,665	19,32,337	45,237	8
XIII—Other Taxes and Duties	21	155	..	1,39,488	2,32,568	1,44,96,928	1,06,932	9
TOTAL			42,42,211	85,52,423	87,21,868	3,24,29,955	1,07,90,261	10
C.—Irrigation, etc.—								
XVII—Works for which Capital Accounts are kept—								
Gross Receipts	29	197-199	68,307	29,202	..	..	..	11
Deduct—Working expenses	33	236-244	4,59,710	1,87,615	..	..	..	12
Net Receipts . . . . .	..		-3,91,403	-1,58,413	..	..	..	13
XVIII—Works for which no Capital Accounts are kept	34	245-247	..	28	128	731	..	14
TOTAL			-3,91,403	-1,58,385	128	731	..	15
E.—Debt Services—								
XX—Interest	41	267-268	..	..	..	..	..	16
F.—Civil Administration—								
XXI—Administration of Justice	45	298-299	47,181	50,496	36,415	5,49,703	73,892	17
XXII—Jails and Convict Settlements	46	302	9,539	5,059	8,704	97,750	3,782	18
XXIII—Police	47	304-305	50,895	74,224	1,586	..	16,325	19
XXIV—Posts and Pilotage	48A	309	..	..	..	..	..	20
XXV.A—Dangs District	51	313	..	..	..	..	..	21
XXVI—Education	55	318-319	3,16,783	1,18,315	1,93,988	12,34,698	1,79,989	22
XXVII—Medical	56	324-325	1,11,343	43,581	26,166	2,67,985	26,563	23
XXVIII—Public Health	57	328-329	1,927	21,418	2,03,745	90,348	560	24
XXIX—Agriculture	58	336-337	3,51,308	20,67,438	3,45,204	2,74,087	1,86,197	25
XXIX.A—Rural Development	59	343	..	69,796	..	..	..	26
XXX—Veterinary	60	344-345	14,663	39	64,352	4,610	606	27
XXXI—Co-operation	61	348	559	..	2,267	133	1,167	28
XXXII—Industries and Supplies	62	352-353	..	19,237	469	5,696	15,63,648	29
XXXIII—Aviation	63	361-364	..	..	..	..	..	30
XXXVI—Miscellaneous Departments	66	365	24,488	21,753	12,251	2,43,268	6,113	31
TOTAL			9,28,680	24,91,418	8,95,176	27,68,278	20,58,832	32
Carried over to pages 48-49			47,79,488	1,08,85,456	96,17,192	3,51,98,964	1,28,49,093	33

STATE GOVERNMENTS for the year ended 31st March 1954

Item No.	Government of Vindhya Pradesh	Government of Andhra (b)	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras (Composite) (a)	Government of Madras (Residuary) (b)	Total Carried over
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	..	46,24,000	43,40,000	1,92,90,000	1,72,45,000	1,05,27,750	1,44,93,505	80,50,000	7,85,70,255
2	90,475	1,76,22,000	2,33,05,594	6,44,50,115	10,75,90,000	3,21,27,000	4,44,06,250	3,06,76,000	32,23,89,309
3	87,71,530	2,29,08,350	1,91,48,760	3,31,10,470	6,38,24,076	5,22,42,628	2,22,96,809	2,99,19,992	26,03,11,260
4	28,10,795	2,36,855	1,24,94,474	4,49,26,612	96,47,340	2,28,78,762	18,44,001	12,41,645	11,41,66,453
5	7,50,171	98,14,686	31,32,870	2,40,33,303	4,02,09,523	1,06,96,167	2,19,63,785	1,49,58,541	13,12,12,725
6	67,45,358	19,56,352	60,91,482	69,02,373	2,99,75,910	3,61,57,906	64,95,065	67,18,968	11,24,72,320
7	40,158	13,26,727	5,12,320	58,86,869	32,04,015	24,33,462	62,96,210	27,64,085	2,30,80,547
8	5,70,463	75,26,778	37,52,330	3,51,775	2,44,30,219	43,77,241	2,47,92,703	1,69,11,305	8,54,97,859
9	18,40,736	1,83,55,693	1,21,55,275	4,64,26,690	23,74,67,023	3,07,20,068	7,86,80,452	5,34,54,433	49,40,76,286
10	2,16,19,696	8,43,71,441	8,49,33,105	24,53,78,207	53,35,93,106	20,21,60,984	22,12,68,780	16,36,94,969	1,62,17,57,016
11	..	1,34,43,954	..	53,64,290	1,07,73,946	..	7,58,657	69,45,798	8,73,84,154
12	..	23,68,640	..	50,42,149	38,02,470	..	1,35,17,426	2,90,291	2,61,62,301
13	..	1,05,75,314	..	3,22,141	69,71,476	..	-1,27,52,769	66,55,507	1,12,21,853
14	32,325	36,67,250	19,749	30,23,698	19,64,875	25,42,918	1,87,993	80,98,419	1,05,38,114
15	32,325	1,42,42,564	19,749	33,45,839	89,36,351	25,42,918	-1,25,64,776	1,47,53,926	3,07,59,967
16	..	8,50,686	8,70,680	66,04,332	1,43,21,635	75,12,062	21,39,566	28,03,365	2,51,02,326
17	1,74,299	12,30,855	4,04,035	12,74,859	77,14,095	22,80,696	34,94,965	20,47,130	1,93,78,623
18	16,338	57,253	40,722	14,36,855	14,03,543	1,63,906	16,52,337	8,47,640	57,43,427
19	1,02,044	3,33,171	1,31,938	22,66,110	52,04,129	7,29,007	12,47,772	8,15,851	1,09,72,862
20	..	..	840	..	4,349	..	..	..	5,189
21	..	..	..	..	44,78,301	..	..	..	44,78,301
22	1,24,642	6,88,307	8,06,036	60,51,778	93,33,776	22,15,982	29,47,878	16,61,484	2,58,73,636
23	38,611	2,04,568	4,22,907	6,72,957	61,74,917	6,80,979	16,59,659	10,11,378	1,13,41,623
24	13,985	76,361	5,46,429	15,74,245	55,26,760	2,34,460	3,79,797	1,84,486	88,54,521
25	2,67,253	16,35,139	13,13,022	16,37,891	2,83,25,548	61,08,286	84,82,387	43,07,590	5,53,01,345
26	..	..	..	14,47,407	..	..	..	..	15,17,208
27	50,628	1,40,799	1,36,751	4,82,635	1,80,559	8,58,099	5,07,947	2,57,270	26,98,958
28	574	3,19,792	1,07,220	52,38,307	26,54,907	3,08,051	13,60,178	7,25,301	1,07,18,456
29	68,971	8,51,322	3,55,246	1,34,36,559	54,72,013	6,20,861	64,50,772	40,97,116	3,29,41,960
30	..	..	..	7,450	..	..	..	..	7,450
31	7,50,468	12,25,392	3,52,701	7,59,112	1,41,53,989	4,25,932	16,50,453	23,91,892	2,20,17,722
32	16,07,813	67,62,959	46,17,847	3,62,86,165	9,06,26,886	1,46,26,159	2,98,34,145	1,83,46,918	21,18,51,276
33	2,32,59,824	10,62,27,650	9,04,41,381	29,16,14,543	64,74,77,978	22,68,42,123	24,06,77,715	19,95,99,178	1,89,94,70,585

(a) Represents transactions for the period from 1st April 1953 to 30th September 1953.

(b) Represents transactions for the period from 1st October 1953 to 31st March 1954.

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

Heads of Revenue	Details of Subsidiary Accounts		Total Brought forward	Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Item No.
	No. of Account	Page						
A.—PRINCIPAL HEADS OF REVENUE—								
II. Union Excise Duties	10	106-107	7,85,70,255	70,17,000	60,86,000	3,03,15,000	1,19,07,000	1
IV.—Taxes on Income other than Corporation Tax and Estate Duty	12	120-121	32,23,69,309	2,14,45,477	2,07,81,000	10,17,79,215	7,63,69,376	2
VII.—Land Revenue	15	126-127	26,03,11,260	1,48,47,383	2,09,89,607	20,16,93,270	2,17,30,355	3
VIII.—State Excise Duties	16	132-133	11,41,66,455	1,66,59,560	2,44,07,282	5,78,04,787	5,14,69,224	4
IX.—Stamps	17	136-138	13,12,12,725	77,46,089	65,25,638	2,73,13,554	2,72,43,451	5
X.—Forest	18	142-143	11,24,72,320	1,11,12,107	48,52,831	3,45,04,127	61,49,522	6
XI.—Registration	19	146	2,30,80,547	12,90,846	9,53,538	29,38,702	45,72,377	7
XII.—Receipts under Motor Vehicles Acts	20	148-149	8,54,97,859	10,98,878	22,42,318	1,06,06,499	1,08,48,470	8
XIII.—Other Taxes and Duties	21	152-155	49,40,76,286	1,35,55,160	3,48,39,581	12,16,92,549	9,53,48,190	9
TOTAL			1,62,17,57,016	9,47,72,500	12,16,83,795	58,86,47,703	30,56,36,965	10
C.—IRRIGATION ETC.—								
XVII.—Works for which Capital Accounts are kept—								
Gross Receipts	29	197-199	3,73,84,154	14,10,463	3,40,61,242	8,45,63,605	18,78,968	11
Deduct—Working expenses	33	236-244	2,61,62,301	22,64,362	1,37,07,293	4,16,81,162	24,14,286	12
Net Receipts . . . . .	..	..	1,12,21,853	—8,53,899	2,12,93,949	4,28,82,443	—5,35,318	13
XVIII.—Works for which no Capital Accounts are kept.	34	245-247	1,95,38,114	1,97,524	5,87,810	13,95,478	8,48,222	14
TOTAL			3,07,59,967	—6,56,375	2,18,81,759	4,42,77,921	3,12,904	15
E.—DEBT SERVICES—								
XX.—Interest	41	267-268	3,51,02,326	22,35,668	22,95,029	26,52,432	31,34,713	16
F.—CIVIL ADMINISTRATION—								
XXI.—Administration of Justice	45	298-299	1,93,78,623	5,86,216	20,34,983	40,97,343	39,07,621	17
XXII.—Jails and Convict Settlement	46	302	57,43,427	1,08,376	3,56,650	9,95,204	7,24,564	18
XXIII.—Police	47	304-305	1,09,72,862	2,33,860	15,28,059	64,16,070	23,63,033	19
XXIV.—Ports and Pilotage	48A	309	5,189	1,107	..	..	70,708	20
XXV.—A.—Dangs District	51	313	44,78,301	..	..	..	..	21
XXVI.—Education	55	318-319	2,58,73,636	13,85,027	22,87,100	92,33,619	36,69,454	22
XXVII.—Medical	53	314-325	1,13,41,623	2,64,047	13,74,069	18,36,765	44,27,343	23
XXVIII.—Public Health	57	328-329	88,54,521	37,016	3,65,220	19,19,446	4,89,930	24
XXIX.—Agriculture	58	334-337	5,53,01,345	8,48,129	44,25,129	72,85,951	96,57,607	25
XXIX.—A.—Rural Development	59	343	15,17,203	..	..	..	..	26
XXX.—Veterinary	60	344-345	26,98,958	2,90,410	6,52,780	43,14,377	1,18,938	27
XXXI.—Co-operation	61	348	1,07,18,456	83,826	11,273	5,38,052	2,80,075	28
XXXII.—Industries and Supplies	62	352-353	3,29,41,960	13,25,562	2,75,740	45,48,656	20,84,430	29
XXXIII.—Aviation	63	361	7,450	..	..	..	..	30
XXXVI.—Miscellaneous Departments	66	364-365	2,20,17,722	20,07,028	8,16,514	3,40,17,314	22,21,613	31
TOTAL			21,18,51,276	71,70,602	1,41,27,517	7,52,02,797	3,01,05,316	32
Carried over to Pages 50-51			1,89,94,70,585	10,35,22,395	15,99,88,100	71,07,80,853	33,91,89,898	33

STATE GOVERNMENTS for the year ended 31st March 1954—contd.

Item No.	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of PEPSU	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	89,63,000	88,08,000	1,71,000	34,19,000	73,33,000	..	..	15,75,89,255
2	2,52,86,872	97,09,000	6,53,000	41,61,000	1,94,18,000	..	86,55,237	61,06,27,468
3	4,83,89,868	3,77,48,594	1,15,85,619	1,18,42,969	2,78,54,257	2,28,80,258	71,10,463	70,69,83,903
4	7,85,94,090	1,70,33,332	1,65,95,579	2,03,35,521	2,50,56,141	7,91,154	2,27,09,444	44,56,22,569
5	54,93,152	41,38,291	54,90,494	19,48,617	54,72,183	24,48,612	80,57,770	23,30,90,576
6	84,29,911	57,31,846	58,36,414	7,31,077	35,64,781	5,77,356	1,72,27,428	21,11,89,720
7	7,58,955	2,10,637	11,90,030	3,72,484	2,56,668	9,32,934	26,52,199	3,92,14,917
8	14,66,277	11,43,038	80,96,099	5,18,271	32,87,878	12,49,828	78,97,467	13,39,52,682
9	3,46,09,121	2,67,23,261	1,82,77,121	83,31,751	2,97,93,889	1,24,60,411	2,50,91,493	92,47,98,813
10	21,10,91,246	10,62,45,999	6,78,95,356	5,16,60,690	14,20,36,597	5,13,40,553	9,94,01,501	3,46,30,69,921
11	22,52,665	..	31,34,811	71,50,839	16,62,310	32,897	2,08,337	17,37,19,731
12	11,86,298	..	28,89,540	31,22,955	8,32,013	43,981	3,94,505	9,36,68,696
13	10,96,307	..	2,45,271	40,27,884	7,80,297	-11,584	-96,168	8,00,51,035
14	75,962	13,77,467	2,224	2,46,166	11,49,537	1,95,479	3,47,873	2,59,61,856
15	11,72,269	13,77,467	2,47,495	42,74,050	19,29,834	1,83,895	2,51,705	10,60,12,891
16	23,24,837	44,24,564	88,41,739	19,37,167	42,61,918	37,82,873	37,74,787	7,47,68,053
17	10,71,602	5,18,286	6,13,754	3,82,861	5,03,804	2,20,415	4,90,079	3,38,95,587
18	3,54,637	2,25,282	1,09,247	1,87,305	3,00,069	1,96,359	2,72,141	95,73,261
19	3,54,402	5,63,556	4,75,012	1,43,327	5,11,996	5,17,916	1,52,986	2,42,33,079
20	..	..	..	..	..	37,08,482	..	37,85,486
21	..	..	..	..	..	..	..	44,78,301
22	10,41,393	18,46,110	27,24,262	13,01,764	20,60,548	7,50,709	56,63,484	5,78,37,106
23	2,40,928	11,10,982	11,17,222	1,33,439	4,00,717	2,31,099	2,90,904	2,27,69,138
24	9,27,738	12,45,967	13,79,934	12,948	20,96,107	-48,953	1,84,013	1,74,63,916
25	4,14,474	13,74,788	17,26,018	22,07,345	6,79,164	15,20,336	5,92,346	8,60,32,631
26	..	1,28,125	2,90,480	..	67,008	..	24,957	20,27,773
27	1,72,180	21,666	8,73,475	4,817	37,511	1,27,193	31,368	93,43,673
28	1,50,926	27,815	47,171	19,492	16,112	22,365	31,688	1,19,47,261
29	2,85,103	23,38,752	5,24,01,522	4,32,331	29,02,183	11,62,886	29,24,248	10,36,23,373
30	..	..	..	..	..	..	..	7,450
31	20,81,929	2,16,425	39,45,720	1,13,081	49,91,392	4,15,211	30,62,903	7,59,06,852
32	70,95,312	96,17,784	6,57,03,817	49,38,710	1,45,66,611	88,24,018	1,37,21,117	46,29,24,877
33	22,25,83,664	12,16,65,814	14,26,88,407	6,28,10,617	16,27,94,960	6,41,31,339	11,71,49,110	4,10,67,75,742

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

Heads of Revenue	Details of Subsidiary Accounts		Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Item No.
	No. of Account	Page						
Brought forward from pages 44-45			Rs. 47,79,488	Rs. 1,08,85,456	Rs. 96,17,192	Rs. 3,51,98,964	Rs. 1,28,49,093	34
H.—Civil Works and Miscellaneous Public Improvements.								
XXXIX—Civil Works	70	378-379	28,517	5,62,726	1,22,096	72,786	2,87,849	35
XL—Bombay Development Scheme	71	384	..	..	..	..	..	36
XL-A—Receipts from Multipurpose River Schemes—								
Gross Receipts	71-B	383	..	..	..	..	..	37
Deduct—Working Expenses	71-B	385	..	..	..	..	..	38
Deduct—Amount transferred to the Major Head "80-A"	71-B	385	..	..	..	..	..	39
Net Receipts	71-B	385	..	..	..	..	..	40
TOTAL			28,517	5,62,726	1,22,096	72,786	2,87,849	41
I.—Electricity Schemes—								
XLI—Receipts from Electricity Schemes—								
Gross Receipts	75	402-411	..	10,87,959	..	..	..	42
Deduct—Working expenses	75-A	412-471	..	9,53,505	..	..	..	43
Net Receipts	75	402-411	..	1,29,454	..	..	..	44
J.—Miscellaneous—								
XLIII—Transfers from Famine Relief Fund	78	436-437	..	..	..	..	..	45
XLIV—Receipts in aid of Superannuation	79	442-443	2,348	638	1,247	..	535	46
XLV—Stationery and Printing	80	453-454	5,588	5,407	2,682	36,208	13,778	47
XLVI—Miscellaneous	81	458-459	3,52,542	9,51,483	89,641	48,63,621	3,67,345	48
XLVI-A—Receipts from Road and Water Transport Schemes—								
Gross Receipts	81-B	464	..	..	..	..	25,63,488	49
Deduct—Working Expenses	81-B	464	..	..	..	..	21,78,249	50
Net Receipts	81-B	464	..	..	..	..	3,85,239	51
TOTAL			3,60,476	9,57,528	93,570	48,99,829	7,66,897	52
L.—Contributions etc.—								
XLIX—Grants-in-aid from Central Government.	88	496-497	1,10,00,000	92,00,000	47,302	14,20,000	1,07,00,000	53
L—Miscellaneous Adjustments between Central and State Governments.	89	498	..	..	..	..	..	54
TOTAL			1,10,00,000	92,00,000	47,302	14,20,000	1,07,00,000	55
M.—Extraordinary Items—								
LI—Extraordinary Receipts	90	502-503	40,938	5,92,229	5,07,990	82,927	6,39,971	56
LII—A—Transfers from the Revenue Reserve Fund	91	514	..	..	..	..	..	57
LII—B—Civil Defence	91A	514	..	..	..	..	..	58
LII—C—Prepartition Receipts.	91C	516	..	..	..	..	..	59
TOTAL			40,938	5,92,229	5,07,990	82,927	6,39,971	60
Total Ordinary Revenue of State Governments			1,62,09,419	2,23,27,393	1,03,88,150	4,16,74,506	2,52,47,810	61

STATE GOVERNMENTS for the year ended 31st March 1954—*contd.*

Item No.	Government of Vindhya Pradesh	Government of Andhra (b)	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras (Composite) (a)	Government of Madras (Residuary) (b)	Total Carried over
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
34	2,32,59,824	10,62,27,650	9,04,41,381	29,16,14,543	64,74,77,978	22,68,42,123	24,06,77,715	19,95,99,178	1,89,94,70,585
35	3,67,215	27,28,034	1,21,02,823	26,55,693	1,09,86,906	27,45,300	89,40,509	36,89,794	4,52,90,248
36	..	..	..	..	28,12,931	..	..	..	28,12,931
37	..	..	..	..	..	..	..	..	..
38	..	..	..	..	..	..	..	..	..
39	..	..	..	..	..	..	..	..	..
40	..	..	..	..	..	..	..	..	..
41	3,67,215	27,28,034	1,21,02,823	26,55,693	1,37,99,837	27,45,300	89,40,509	36,89,794	4,81,03,179
42	4,88,685	50,37,886	..	35,32,677	85,35,041	..	2,76,00,483	2,55,41,855	7,18,24,586
43	6,49,830	66,10,577	..	35,96,019	63,36,706	..	2,28,32,564	1,85,25,208	5,45,59,409
44	-1,61,145	-15,72,991	..	-63,342	21,48,335	..	47,67,919	1,20,16,647	1,72,65,177
45	..	..	..	..	36,06,633	1,64,000	..	..	37,70,633
46	..	97,981	43,659	6,87,629	8,47,615	1,33,880	8,22,199	1,87,269	23,24,908
47	3,025	1,21,220	1,50,069	5,69,934	20,17,245	88,812	9,45,255	4,72,530	44,31,758
48	10,14,008	19,59,344	24,90,880	1,38,84,204	2,54,13,670	46,14,327	93,90,179	1,02,92,191	7,56,83,435
49	..	..	83,03,905	39,38,285	..	..	77,80,314	67,33,579	2,92,60,551
50	..	..	57,07,539	37,60,749	..	..	65,18,188	59,49,599	2,41,14,324
51	..	..	25,96,366	1,77,516	..	..	12,12,126	7,83,980	51,55,227
52	10,17,033	21,78,545	52,80,974	1,53,19,283	3,18,85,163	50,01,019	1,18,69,759	1,17,35,970	9,13,66,046
53	2,20,00,000	7,60,000	2,90,29,000	1,37,98,000	12,55,000	52,45,000	4,75,000	95,000	10,50,24,302
54	..	5,387	1,450	17,341	26,872	18,230	4,675	80,752	1,54,707
55	2,20,00,000	7,65,387	2,90,30,450	1,38,15,341	12,81,872	52,63,230	4,79,675	1,75,752	10,51,79,009
56	1,50,955	26,62,101	57,80,834	54,77,826	2,11,45,905	40,79,021	1,09,54,340	29,79,901	5,50,94,938
57	..	..	..	..	50,00,000	91,81,685	..	..	1,41,81,685
58	..	..	..	1,12,129	-11,803	..	1,86,603	26	2,86,955
59	..	..	..	..	..	..	..	..	..
60	1,50,955	26,62,101	57,80,834	55,89,955	2,61,34,102	1,32,60,706	1,11,40,943	29,79,927	6,95,63,578
61	4,66,33,882	11,29,89,026	14,26,36,462	32,89,31,473	72,27,27,287	25,31,12,378	27,78,76,520	23,01,97,268	2,23,09,47,574

(a) Represents transactions for the period from 1st April 1953 to 30th September 1953.

(b) Represents transactions for the period from 1st October 1953 to 31st March 1954.

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

Heads of Revenue	Details of Subsidiary Accounts		Total Brought forward	Government of Orissa	Government of Panjab	Government of Uttar Pradesh	Government of West Bengal	Item No.
	No. of Account	Page						
Brought forward from pages 46-47			Rs. 1,89,94,70,585	Rs. 10,35,22,395	Rs. 15,99,88,100	Rs. 71,07,80,853	Rs. 33,91,89,898	34
H.—Civil Works and Miscellaneous Public Improvement—								
XXXIX—Civil Works	70	378-379	4,52,90,248	16,84,810	35,22,366	58,80,390	33,85,622	35
XL—Bombay Development Scheme	71	384	28,12,931	..	..	..	..	36
XL-A—Receipts from Multi-purpose River Schemes—								
Gross Receipts	71-B	385	..	..	11,29,247	..	13,618	37
Deduct—Working Expenses	71-B	385	..	..	10,41,929	..	..	38
Deduct—Amount transferred to the Major head "80-A".	71-B	385	..	..	96,852	..	..	39
Net Receipts	71-B	385	..	..	-9,534	..	13,618	40
TOTAL			4,81,03,179	16,84,810	35,22,732	58,80,390	32,99,240	41
I—Electricity Schemes—								
XLI—Receipts from Electricity Schemes—								
Gross Receipts	75	402-411	7,18,24,886	11,07,192	1,52,78,886	1,47,34,130	14,35,648	42
Deduct—Working expenses	75-A	412-421	5,45,59,409	10,88,060	82,15,559	1,28,17,658	18,78,602	43
Net Receipts	75	402-411	1,72,65,177	19,132	70,63,327	19,16,472	-4,42,954	44
J—Miscellaneous—								
XLIII—Transfers from Famine Relief Fund	78	436-437	37,70,633	..	..	16,22,697	..	45
XLIV—Receipts in aid of Superannuation	79	442-443	23,24,998	1,06,271	5,05,252	1,06,899	2,40,398	46
XLV—Stationery and Printing	80	453-454	44,31,753	1,68,295	13,86,118	33,29,680	4,82,020	47
XLVI—Miscellaneous	81	458-459	7,56,83,436	21,43,985	1,93,29,695	1,49,47,552	1,27,95,859	48
XLVI-A—Receipts from Road and Water Transport Schemes—								
Gross Receipts	81-B	464	2,92,69,551	29,15,223	..	..	95,87,904	49
Deduct—Working Expenses	81-B	464	2,41,14,324	27,06,025	..	..	1,08,10,779	50
Net Receipts	81-B	464	51,55,227	2,09,198	..	..	-12,22,975	51
TOTAL			9,13,66,046	26,27,749	2,12,21,065	2,00,06,828	1,22,95,302	52
L—Contributions etc.—								
XLIX—Grants-in-aid from Central Government	88	496-497	10,50,24,302	1,28,00,000	1,42,92,000	..	2,50,58,092	53
L—Miscellaneous Adjustments between Central and State Governments	89	498	1,54,707	3,753	67,218	23,183	21,445	54
TOTAL			10,51,79,009	1,28,03,753	1,44,59,218	23,183	2,50,79,537	55
M—Extraordinary Items—								
LI—Extraordinary Receipts	90	502-503	5,50,94,938	20,40,798	30,61,125	1,77,78,125	9,25,642	56
LII-A—Transfers from the Revenue Reserve Fund	91	514	1,41,81,685	..	..	..	..	57
LII-B—Civil Defence	91-A	514	2,86,955	-340	..	..	..	58
LII-C—Prepartition Receipts	91-C	516	..	..	7,023	..	8,031	59
TOTAL			6,95,63,578	20,40,458	30,68,148	1,77,78,125	9,33,673	60
Total Ordinary Revenue of State Governments			2,23,09,47,574	12,26,98,297	20,93,22,590	75,63,85,851	38,03,54,696	61

STATE GOVERNMENTS for the year ended 31st March 1954—*contd.*

Item No.	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of PEPSU	Government of Rajasthan	Government of Saurashtra	Government of Travancore Cochin	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
34	22,25,83,664	12,16,65,814	14,26,88,407	6,28,10,617	16,27,94,960	6,41,31,339	11,71,49,110	4,10,67,75,742
35	28,37,887	12,21,856	34,74,881	13,71,610	49,69,464	8,88,042	66,09,130	8,10,46,206
36	..	..	..	..	..	..	..	28,12,931
37	..	..	..	..	..	..	..	11,42,865
38	..	..	..	..	..	..	..	10,41,929
39	..	..	..	..	..	..	..	96,852
40	..	..	..	..	..	..	..	4,084
41	28,37,887	12,21,856	34,74,881	13,71,610	49,69,464	8,88,042	66,09,130	8,38,63,221
42	35,99,602	48,52,833	2,34,15,097	24,22,118	88,50,400	32,90,607	85,63,287	15,93,74,386
43	41,85,072	41,35,927	1,46,16,406	25,95,861	81,81,928	23,25,303	44,83,535	11,90,82,320
44	-5,85,470	7,16,906	87,98,691	-1,73,743	6,68,472	9,65,304	40,79,752	4,02,91,066
45	..	44,187	21,04,894	..	..	..	..	75,42,411
46	32,60,758	75,391	3,85,807	40,625	51,580	66,890	6,31,988	77,96,857
47	28,62,151	11,37,508	4,35,658	7,83,704	13,91,757	94,689	6,85,990	1,71,89,323
48	2,00,51,174	19,72,327	25,83,560	37,74,653	63,67,687	36,26,914	31,71,989	16,64,48,830
49	27,27,608	1,01,74,781	42,37,499	..	..	20,40,409	1,56,73,954	7,66,26,829
50	..	74,25,330	33,35,653	..	..	19,20,135	1,54,23,494	6,57,35,740
51	27,27,608	27,49,451	9,01,846	..	..	1,20,274	2,50,460	1,08,91,089
52	2,89,01,691	59,78,964	64,11,765	45,98,982	78,11,024	39,08,767	47,40,427	20,98,68,510
53	23,80,500	48,84,894	3,86,67,730	8,69,574	55,78,021	3,15,88,100	3,25,31,154	27,37,74,367
54	57,351	..	..	44,130	50,463	33,761	11,953	4,67,964
55	24,37,851	48,84,894	3,86,67,730	9,13,704	56,28,484	3,16,21,861	3,25,43,107	27,42,42,331
56	14,63,876	1,03,59,212	7,36,795	3,23,181	69,77,391	51,12,107	36,26,488	10,74,99,678
57	..	..	..	..	..	..	..	1,41,81,685
58	..	..	..	..	..	..	..	2,86,615
59	..	..	..	..	..	..	..	15,054
60	14,63,876	1,03,59,212	7,36,795	3,23,181	69,77,391	51,12,107	36,26,488	12,19,83,032
61	25,76,39,499	14,48,27,546	20,07,78,269	6,98,44,351	18,88,49,795	10,66,27,420	16,87,48,014	4,83,70,23,902

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

Heads of Expenditure	Details of Subsidiary Accounts		Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Item No.
	No. of Account	Page						
A. — Direct Demands on the Revenue—			Rs.	Rs.	Rs.	Rs.	Rs.	
4.—Tax on income other than Corporation Tax	12A	122	..	..	16,486	..	..	1
7.—Land Revenue	15A	128-129	5,71,139	7,90,560	2,50,029	3,32,434	8,74,376	2
8.—State Excise Duties	18A	134-135	1,20,816	82,525	1,93,450	1,66,449	1,96,995	3
9.—Stamps	17A	139-140	13,668	15,808	4,773	49,502	8,485	4
10.—Forest	18A	144	2,50,421	7,02,689	13,09,153	18,063	27,10,853	5
11.—Registration	19A	147	11,177	5,958	5,979	35,614	135	6
12.—Charges on account of Motor Vehicles Acts	20A	150-151	6,243	..	43,514	13,53,584	3,684	7
13.—Other Taxes and Duties	21A	156-159	8,233	..	..	6,95,925	577	8
TOTAL			9,81,697	15,97,538	18,23,384	26,51,571	37,95,105	9
C.—Irrigation, etc. Revenue Account—								
17.—Works for which Capital Accounts are kept— Interest on Capital	29	197-199	89,302	..	..	..	..	10
18.—Other Revenue Expenditure financed from Ordinary Revenues.	35	248-251	2,292	..	1,73,191	22,728	..	11
TOTAL			91,594	..	1,73,191	22,728	..	12
CC.—Irrigation, etc., Capital Outlay within the Revenue Account—								
19.—Construction of Irrigation, etc., Works— B.—Financed from Ordinary Revenues	31	210-223	..	84,839	..	..	..	13
E.—Debt Services—								
22. Interest on Debt and other obligations	41-B	274 to 281	..	..	..	..	..	14
Deduct—								
Interest transferred to Commercial Departments:—								
Irrigation	41-B		..	..	..	..	..	15
Electricity Schemes	41-B		..	..	..	..	..	16
Multipurpose River Schemes	41-B		..	..	..	..	..	17
Other Government Commercial Departments and undertakings	41-B		..	..	..	..	..	18
Interest transferred to Forest Department	41-B		..	..	..	..	..	19
Interest met from Subventions from Central Road Fund	41-B	274 to 281	..	..	..	..	..	20
Interest on Capital Advanced to the Damodar Valley Corporation	41-R		..	..	..	..	..	21
Interest portion of equated payments on account of Commuted Value of Pensions	41-B		..	..	..	..	..	22
Interest transferred to '85-A-Capital outlay on State Schemes of Government Trading'	41-B		..	..	..	..	..	23
Interest on Specific Debt repayable by Government of India	41-B		..	..	..	..	..	24
Amount recoverable from Andhra and Mysore Governments	41-B		..	..	..	..	..	25
NET EXPENDITURE . . . . .			..	..	..	..	..	26
23.—Appropriation for Reduction or Avoidance of Debt	42	282-283	..	..	..	..	..	27
TOTAL . . . . .			..	..	..	..	..	28
Carried over to pages 56-57			10,73,291	16,82,377	19,96,575	26,74,289	37,95,105	29

STATE GOVERNMENTS for the year ended 31st March 1954—*contd.*

Item No.	Government of Vindhya Pradesh	Government of Andhra (b)	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras (Composite) (a)	Government of Madras (Residuary) (b)	Total carried over
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	22,890	..	93,799	4,14,225	..	..	..	..	5,47,400
2	26,54,754	26,88,051	36,99,504	1,78,06,147	1,63,84,864	1,03,97,100	50,27,117	37,68,564	6,52,44,639
3	4,77,332	13,70,708	7,95,067	47,53,727	26,96,587	16,06,883	43,99,926	19,22,755	1,87,83,220
4	47,983	5,29,049	1,13,296	7,48,296	6,64,577	3,08,615	14,92,104	7,60,092	47,56,248
5	18,37,136	13,16,762	45,33,801	56,54,823	1,24,13,413	1,29,03,551	45,94,018	29,76,135	5,12,20,818
6	10,931	6,50,699	1,61,072	15,56,282	16,59,628	4,53,183	31,49,708	16,27,949	93,28,213
7	69,277	14,93,468	17,29,864	3,73,840	2,13,50,588	2,99,722	51,57,116	38,92,468	3,57,73,358
8	..	23,52,609	3,93,890	12,42,674	1,98,22,857	8,32,101	74,56,825	48,07,224	3,76,12,915
9	51,20,303	1,04,01,346	1,15,20,293	3,25,50,014	7,49,92,414	2,68,01,155	3,12,76,814	1,97,55,177	22,32,66,811
10	..	65,14,774	..	33,06,015	98,49,308	..	1,28,35,410	62,64,684	3,88,59,498
11	5,65,337	48,56,396	11,78,196	71,42,811	2,32,69,899	22,22,057	64,83,486	54,37,029	5,13,53,423
12	5,65,337	1,13,71,170	11,78,196	1,04,48,828	3,31,19,207	22,22,057	1,93,18,896	1,17,01,713	9,02,12,916
13	..	-12,874	3,83,394	..	..	48,38,726	-1,294	..	52,92,791
14	..	55,00,452	7,25,256	59,31,965	2,20,32,397	69,66,828	1,22,90,916	1,19,03,414	6,53,51,228
15	..	65,14,774	..	21,56,015	98,49,308	..	1,28,35,410	62,64,684	3,76,20,191
16	..	36,55,181	..	10,80,819	..	..	1,19,78,799	77,14,920	2,44,29,719
17	..	95,650	..	2,08,714	11,858	..	3,68,732	4,98,880	11,83,834
18	..	..	..	..	33,338	..	..	..	33,338
19	..	..	..	..	..	37,074	..	..	37,074
20	..	..	..	44,67,257	..	..	..	..	44,67,257
21	..	..	..	..	..	..	..	..	..
22	..	..	53,900	..	2,54,182	2,21,567	..	..	5,29,649
23	..	..	..	..	48,80,479	5,72,600	..	..	54,52,479
24	..	..	..	..	..	..	..	..	..
25	..	..	..	..	..	..	..	20,23,500	20,23,500
26	..	-47,65,153	6,71,356	-19,80,840	70,03,232	61,36,187	-1,28,92,025	-45,98,570	-1,04,25,818
27	..	10,40,597	..	63,49,987	1,74,98,363	18,37,850	1,06,70,465	23,23,318	3,97,20,580
28	..	-37,24,556	6,71,356	43,69,147	2,45,01,595	79,74,037	-22,21,560	-22,75,252	2,92,94,767
29	56,85,640	1,80,35,086	1,37,53,239	4,73,67,987	13,26,13,216	4,18,35,975	4,83,72,856	2,91,81,638	34,80,67,284

(a) Represents transactions for the period from 1st April 1953 to 30th September 1953.

(b) Represents transactions for the period from 1st October 1953 to 31st March 1954.

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

Heads of Expenditure	Details of Subsidiary Accounts		Brought forward	Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Item No.
	No. of Account	Page						
A—Direct Demands on the Revenue—			Rs.	Rs.	Rs.	Rs.	Rs.	
4—Taxes on Income other than Corporation Tax	12A	122	5,47,400	3,08,905	..	2,59,416	3,55,457	1
7—Land Revenue	15A	129-129	6,52,44,639	89,09,761	1,16,31,573	1,93,23,131	47,59,393	2
8—State Excise Duties	16A	134-135	1,87,83,220	19,83,700	22,84,596	1,09,50,822	42,65,810	3
9—Stamps	17A	139-140	47,56,248	2,02,916	1,63,008	6,36,961	7,83,042	4
10—Forest	18A	144	5,12,20,818	88,29,873	41,93,126	1,41,19,594	62,03,608	5
11.—Registration	19A	147	93,23,213	4,45,590	14,817	13,53,918	18,66,135	6
12—Charges on account of Motor Vehicles Acts	20A	150-151	3,57,73,358	18,91,700	4,40,567	1,02,42,000	4,50,000	7
13—Other Taxes and Duties	21A	156-159	3,76,12,915	3,64,322	15,08,949	26,19,518	16,38,615	8
TOTAL			22,32,66,811	1,79,36,767	2,02,36,636	5,95,10,360	2,03,22,058	9
C.—Irrigation, etc., Revenue Account—								
17—Works for which Capital Accounts are kept— Interest on Capital	29	197-199	3,88,59,498	10,84,932	27,09,327	2,53,79,756	12,55,269	10
18—Other Revenue Expenditure financed from Ordinary Revenues	33	248-251	5,13,53,422	58,21,712	30,41,769	33,05,439	88,10,072	11
TOTAL			9,02,12,915	64,06,644	57,51,096	2,86,85,195	1,00,65,341	12
CC—Irrigation, etc., Capital outlay within the Revenue Account—								
19—Construction of Irrigation, etc. Works— B—Financed from Ordinary Revenues	31	210-223	52,92,791	36,270	..	4,81,461	..	13
E—Debt Services—								
22—INTEREST ON DEBT AND OTHER OBLIGATIONS	41-B	274-281	6,53,51,228	1,16,12,714	3,14,52,798	2,26,18,256	1,79,19,513	14
<i>Deduct—</i>								
Interest Transferred to Commercial Departments :—								
Irrigation	41-B		3,76,20,191	16,732	48,82,827	2,53,79,756	47,538	15
Electricity Schemes	41-B		2,44,29,719	10,63,358	34,07,126	18,96,314	5,00,000	16
Multi-purpose River Schemes	41-B		..	..	2,10,36,750	..	34,85,587	17
Other Government Commercial Departments and undertakings	41-B		11,83,834	1,06,80,202	2,14,149	..	33,908	18
Interest transferred to Forest Department	41-B		33,338	..	..	28,435	..	19
Interest met from Subventions from Central Road Fund	41-B	274	37,074	..	..	..	..	20
Interest on capital advanced to the Damodar Valley Corporation	41-B	281	44,67,257	..	..	..	99,78,954	21
Interest Portion of Equated Payments on account of commuted value of Pensions	41-B		5,29,649	..	77,460	2,33,678	..	22
Interest transferred to '85-A Capital outlay on State Schemes of Government Trading'	41-B		54,52,479	..	10,92,363	..	..	23
Interest on Specific Debt repayable by Government of India	41-B		..	..	..	..	..	24
Amount recoverable from Andhra and Mysore Governments	41-B		20,23,500	..	..	..	..	25
Net Expenditure	41-B		-1,04,25,813	-1,52,578	7,42,124	-49,20,427	38,73,526	26
23—Appropriation for Reduction or Avoidance of Debt	42	282-283	3,97,20,580	30,98,098	1,18,34,943	2,25,07,288	26,63,000	27
TOTAL			2,92,94,767	29,45,520	1,25,77,067	1,75,86,861	66,36,526	28
Carried over to pages 58-59			34,80,67,281	2,73,25,201	3,85,64,799	10,62,63,877	3,69,23,925	29

STATE GOVERNMENTS for the year ended 31st March 1954—*contd.*

Item No.	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of PEPSU	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	55,304	..	..	..	..	..	2,51,708	17,78,190
2	1,48,28,675	49,78,367	26,32,163	34,03,449	1,13,90,669	81,52,595	21,19,878	15,73,79,791
3	57,88,499	18,12,543	8,94,427	23,86,266	30,51,778	3,65,820	16,24,996	5,41,92,477
4	2,59,804	1,81,566	1,76,856	67,696	3,00,387	71,299	3,35,864	79,35,647
5	31,95,006	24,75,803	39,76,933	11,46,441	25,78,649	7,79,975	69,92,176	10,07,12,000
6	4,21,823	89,333	4,97,604	20,648	1,37,850	1,51,064	11,45,535	1,54,72,530
7	14,66,276	3,87,143	8,97,672	93,107	3,29,245	90,082	5,57,146	5,26,18,296
8	46,34,741	14,71,584	5,75,356	4,40,360	67,94,888	2,89,456	4,53,076	5,84,03,780
9	3,06,50,128	1,13,96,839	96,51,011	75,57,987	2,45,83,466	99,00,291	1,34,80,377	44,84,92,711
10	..	..	..	..	24,75,106	13,28,873	..	7,30,92,756
11	71,63,928	41,23,208	74,77,256	2,61,986	56,96,686	14,75,802	78,48,052	10,58,79,332
12	71,63,928	41,23,208	74,77,256	2,61,986	81,71,792	28,04,675	78,48,052	17,89,72,088
13	..	..	13,04,711	4,62,002	14,58,956	..	..	90,36,191
14	1,61,17,517	8,54,458	1,23,61,790	86,026	48,27,809	9,85,232	58,96,364	19,00,83,705
15	..	..	..	..	24,75,106	13,28,873	..	7,17,51,023
16	..	..	81,43,841	..	6,44,336	4,67,753	54,70,000	4,60,32,947
17	..	..	..	..	..	..	..	2,45,22,337
18	95,589	..	8,05,246	..	..	43,958	8,08,592	1,38,65,478
19	..	..	..	..	..	..	..	61,773
20	..	..	..	..	..	..	..	37,074
21	..	..	..	..	..	..	..	1,44,46,211
22	5,29,000	2,125	..	..	..	..	..	13,71,912
23	..	..	..	..	4,00,000	..	..	69,44,841
24	..	..	..	..	..	..	4,01,000	4,01,00
25	..	..	..	..	..	..	..	20,23,500
26	1,54,92,928	8,52,333	34,07,703	86,026	13,08,367	-8,55,352	-7,83,228	86,25,609
27	2,60,26,366	..	42,00,000	40,00,000	15,00,000	12,52,744	22,00,000	11,90,03,019
28	4,15,19,294	8,52,333	76,07,703	40,86,026	28,08,867	3,97,392	14,16,772	12,76,28,628
29	7,93,33,350	1,63,72,380	2,60,40,681	1,23,67,981	3,70,22,581	1,31,02,358	2,27,45,201	76,41,29,618

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

Heads of Expenditure	Details of Subsidiary Accounts		Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Item No.
	No. of Account	Page						
Brought forward from pages 52-53			Rs. 10,73,291	Rs. 16,82,377	Rs. 19,96,575	Rs. 26,74,299	Rs. 37,95,105	30
F.—Civil Administration—								
25.—General Administration	43	238-295	12,61,251	17,53,254	4,71,053	24,23,848	25,82,742	31
27.—Administration of Justice	45A	300-301	3,92,514	3,71,296	81,695	12,16,665	3,73,060	32
28.—Jails and Convict Settlements	46A	303	1,69,560	2,62,659	43,500	7,21,649	1,91,176	33
29.—Police	47A	306-307	24,60,964	23,73,697	3,53,439	..	16,90,734	34
30.—Ports and Pilotage	48 ^A & 48 ^C	309 & 310	..	..	..	..	..	35
33.A—Dangs District	51A	313	..	..	..	..	..	36
36.—Scientific Departments	54	316-317	13,331	..	..	..	1,844	37
37.—Education	55A	320-323	53,93,020	34,41,542	16,29,374	1,27,80,389	30,79,637	38
38.—Medical	56A	326-327	9,37,510	21,01,450	5,93,964	49,08,881	17,27,356	39
39.—Public Health	57A	330-331	1,56,917	12,60,985	2,03,775	13,78,635	3,73,495	40
40.—Agriculture	58A	338-341	4,62,594	15,48,900	8,67,811	5,39,754	5,13,539	41
40.A.—Rural Development	59A	343	..	3,28,069	..	..	..	42
41.—Veterinary	60A	346-347	1,50,696	1,37,264	1,68,156	1,38,353	1,28,992	43
42.—Co-operation	61A	349	92,862	..	70,326	1,44,275	5,52,226	44
43.—Industries and Supplies	62A	354-357	..	4,01,321	1,42,227	1,02,915	27,44,123	45
44.—Aviation	63A	362	..	..	..	..	..	46
47.—Miscellaneous Departments	66A	366-369	49,838	50,821	28,679	8,07,676	69,057	47
TOTAL			1,15,44,057	1,40,31,258	46,53,999	2,51,63,040	1,39,37,981	48
FF.—Civil Administration—Capital Account within the Revenue Account—								
43.A.—Capital Outlay on Industrial Development	62B	358-361	..	..	..	..	..	49
H.—Civil Works and Miscellaneous Public Improvements—								
50.—Civil Works	70B	382-383	8,79,039	42,40,255	20,10,324	19,78,813	49,14,600	50
51.—Bombay Development Scheme	71A	384	..	..	..	..	..	51
51.A.—Interest on capital Outlay on Multi-purpose River Schemes	73A	391	..	..	..	..	..	52
51.B.—Other Revenue Expenditure connected with Multi-purpose river Schemes	71-C	386	..	..	..	..	..	53
TOTAL			8,79,039	42,40,255	20,10,324	19,78,813	49,14,600	54
HH.—Capital Account of Civil Works, etc., within the Revenue Account—								
50.A.—Capital Outlay on Civil Works Financed from Revenue	74	399-400	..	..	..	..	..	55
Carried over to pages 60-61			1,34,96,387	1,99,53,890	86,60,898	2,98,16,152	2,26,47,686	56

STATE GOVERNMENTS for the year ended 31st March 1954—*Contd.*

Item No.	Government of Vindhya Pradesh	Government of Andhra (b)	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras (composite) (a)	Government of Madras (Residuary) (b)	Carried over
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
30	56,85,640	1,80,35,086	1,37,53,239	4,73,67,987	13,26,13,216	4,18,33,975	4,83,72,856	2,91,81,638	34,80,67,284
31	36,72,012	1,53,87,718	73,15,077	2,27,36,478	4,54,98,033	2,09,99,730	4,20,61,540	2,05,35,086	18,67,00,822
32	8,22,269	26,20,738	16,97,355	94,66,648	2,07,87,805	51,09,757	1,06,87,817	54,86,152	5,91,13,771
33	4,10,927	10,24,042	19,21,609	92,85,806	95,38,762	27,15,484	82,05,263	52,06,807	3,96,97,244
34	45,12,730	1,06,40,746	1,39,89,528	3,81,33,799	8,98,26,199	2,44,81,890	3,94,54,462	2,03,40,727	24,81,68,915
35	..	..	..	..	3,51,923	..	776	..	3,52,699
36	..	..	..	..	44,78,599	..	..	..	44,78,599
37	82,522	..	18,718	61,057	7,39,279	1,55,085	1,15,007	98,857	12,85,700
38	66,68,928	2,47,34,072	2,12,69,372	5,40,58,252	12,81,83,573	3,86,90,049	5,29,66,543	5,23,19,721	40,51,46,472
39	16,92,030	35,92,819	53,66,980	1,11,18,719	2,75,16,792	79,61,276	2,09,34,820	1,39,55,522	10,24,08,119
40	11,25,754	28,36,292	35,94,387	1,34,21,336	1,71,17,781	43,60,048	97,51,267	43,86,629	5,99,67,301
41	17,29,845	42,18,222	48,31,260	1,13,76,404	4,13,99,878	2,02,55,736	1,43,45,191	75,59,059	10,96,48,193
42	..	..	..	22,27,370	..	..	..	..	25,55,939
43	5,32,591	9,46,943	11,40,696	26,85,170	27,54,184	31,23,745	31,17,706	17,37,250	1,67,61,746
44	1,22,497	13,86,628	34,89,624	1,12,32,624	70,38,853	50,22,728	43,53,289	23,29,182	3,58,35,114
45	2,41,258	17,15,818	14,27,288	33,62,589	71,96,120	9,74,869	97,09,948	79,31,827	3,59,50,333
46	..	..	..	3,59,518	..	94,357	19,470	24,268	4,97,643
47	39,195	45,95,992	4,46,685	12,33,549	3,57,17,420	4,06,949	1,12,20,486	94,30,378	6,40,96,725
48	2,16,52,558	7,37,00,030	6,65,08,579	19,07,59,819	43,81,47,201	13,42,61,733	22,69,63,585	15,13,41,495	1,37,26,63,335
49	..	..	..	..	56,001	..	6,970	58,579	1,21,550
50	60,43,459	1,73,79,092	3,22,87,469	3,43,62,213	3,98,03,638	2,97,14,172	4,14,91,144	2,34,47,736	23,85,52,004
51	..	..	..	..	19,08,469	..	..	..	19,08,469
52	..	..	..	..	..	..	..	..	..
53	..	..	..	..	3,68,778	..	..	..	3,68,778
54	60,43,459	1,73,79,092	3,22,87,469	3,43,62,213	4,20,80,935	2,97,14,172	4,14,91,144	2,34,47,736	24,08,29,251
55	..	..	..	..	..	..	..	..	..
56	3,33,81,657	10,91,14,208	11,25,49,287	27,24,90,019	61,28,97,353	20,58,11,880	31,68,34,555	20,40,29,448	1,96,16,83,420

(a) Represents transactions for the period from 1st April 1953 to 30th September 1953.

(b) Represents transactions for the period from 1st October 1953 to 31st March 1954.

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

Heads of Expenditure	Details of Subsidiary Accounts		Brought forward	Government of Orissa	Government of Punjab	Government of Uttar-Pradesh	Government of West Bengal	Item No.
	No. of Ac-	Page count						
Brought forward from pages 54-55			Rs. 34,80,67,284	Rs. 2,73,25,201	Rs. 3,85,64,799	Rs. 10,62,63,877	Rs. 3,69,23,925	30
F.—Civil Administration—								
25—General Administration	43	288-295	18,67,00,822	1,48,53,926	1,41,36,700	6,10,90,718	2,55,83,895	31
27—Administration of Justice	45A	300-301	5,91,13,771	24,17,953	43,87,877	1,40,80,452	1,08,75,839	32
28—Jails and Convict Settlements	46A	303	3,96,97,244	21,46,285	43,01,928	1,26,20,545	79,57,875	33
29. Police	47A	306-307	24,81,63,915	1,44,80,166	2,93,88,874	7,05,02,258	5,83,55,509	34
30—Ports and Pilotage	{ 48B & 48C	{ 307-309-310	3,52,699	151	..	..	6,93,151	35
33-A—Dangs District	51A	313	44,78,599	..	..	..	..	36
36. Scientific Departments	54	316-317	12,85,700	2,31,735	47,608	91,253	70,390	37
37.—Education	55A	320-323	40,51,46,472	1,73,62,369	2,46,33,482	8,44,03,282	4,63,68,548	38
38—Medical	56A	326-327	10,24,08,119	59,29,376	82,11,208	2,36,93,920	3,62,56,134	39
39—Public Health	57A	330-331	5,99,67,301	31,40,114	24,86,425	1,23,94,298	1,06,37,199	40
40—Agriculture	58A	338-341	10,96,48,193	40,68,400	48,52,878	4,36,99,928	3,76,31,708	41
40-A—Rural Development	59A	343	25,55,939	..	..	..	..	42
41—Veterinary	60A	346-347	1,67,61,746	23,35,250	7,05,559	1,19,06,222	23,41,473	43
42—Co-operation	61A	349	3,58,35,114	9,40,536	16,62,436	60,61,379	20,36,501	44
43—Industries and Supplies	62A	354-357	3,59,50,333	19,26,474	25,65,167	1,01,63,250	69,16,253	45
44—Aviation	63A	362	4,97,643	21,291	..	5,28,000	..	46
47—Miscellaneous Departments	63A	366-369	6,40,96,725	41,45,649	7,06,989	3,09,42,340	68,70,039	47
TOTAL			1,37,26,65,335	7,41,00,675	9,99,87,131	38,21,77,875	25,25,94,294	48
FF.—Civil Administration—Capital Account within the Revenue Account—								
43-A—Capital Outlay on Industrial Development	62B	358-361	1,21,550	-18,388	..	..	..	49
H.—Civil Works and Miscellaneous Public Improvements—								
50—Civil Works	70B	382-383	23,85,52,004	1,80,93,340	2,08,89,222	3,61,32,645	4,39,28,990	50
51—Bombay Development Scheme	71A	384	19,08,469	..	..	..	..	51
51-A—Interest on Capital outlay on Multipurpose River Schemes	73A	394	..	..	..	..	34,85,587	52
51-B—Other Revenue Expenditure connected with Multipurpose River Schemes	71C	386	3,68,778	..	..	..	3,46,425	53
TOTAL			24,08,29,251	1,80,93,340	2,08,89,222	3,61,32,645	4,77,59,002	54
HH.—Capital Account of Civil Works, etc., within the Revenue Account—								
50-A—Capital Outlay on Civil Works financed from Revenue	74	399-400	..	..	..	..	..	55
Carried over to pages 62-63			1,96,16,83,420	11,94,00,828	15,94,41,152	52,45,74,397	33,72,77,221	56

STATE GOVERNMENTS for the year ended 31st March 1954—*contd.*

Item No.	Government of Hyderabad	Government of Madhya Pradesh	Government of Mysore	Government of PEPSU	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
30	7,93,33,350	1,63,72,380	2,60,40,681	1,23,67,981	3,70,22,581	1,31,02,358	2,27,45,201	76,41,29,618
31	96,89,310	1,95,24,268	83,72,533	51,96,532	1,69,92,339	79,51,787	55,89,601	36,65,73,231
32	51,00,266	33,46,078	28,32,874	17,09,028	32,98,881	19,03,322	40,88,353	11,31,61,694
33	26,61,521	16,43,298	11,63,729	11,67,997	24,14,492	5,82,622	6,89,290	7,70,51,736
34	3,25,29,364	1,68,67,330	1,12,56,400	88,27,406	3,03,13,399	1,08,29,280	81,47,759	53,96,66,696
35	..	..	..	..	..	39,84,758	..	50,30,759
36	..	..	..	..	..	..	..	44,78,599
37	3,80,037	1,59,607	5,51,399	..	11,07,543	46,834	3,24,923	42,98,029
38	4,62,09,402	1,96,68,591	3,23,44,257	87,93,319	2,90,09,744	1,31,97,815	3,04,18,478	75,75,55,759
39	1,06,90,541	75,91,342	96,14,172	38,41,965	1,12,91,277	38,53,793	86,09,687	23,19,51,534
40	76,76,586	38,14,083	29,09,273	7,34,314	41,47,844	9,59,128	18,42,012	11,07,08,577
41	50,13,626	45,84,226	51,33,818	26,18,638	23,28,524	28,73,966	16,98,970	22,41,51,675
42	..	38,49,216	34,69,991	..	15,68,915	..	15,59,526	1,30,03,587
43	18,90,776	11,81,699	23,79,237	5,52,097	11,61,130	7,27,842	3,56,513	4,42,99,574
44	19,69,199	8,92,366	6,10,317	3,74,407	6,01,325	2,35,100	4,06,267	5,16,24,947
45	19,82,075	34,12,417	4,97,09,318	5,16,637	21,09,918	12,27,340	5,36,330	11,70,15,392
46	..	..	..	..	..	..	..	10,46,934
47	45,19,663	3,99,916	13,39,758	7,44,108	36,60,522	12,52,572	17,74,296	12,04,52,577
48	13,03,03,366	7,79,34,443	13,16,99,076	3,50,76,448	11,00,05,853	4,96,25,859	6,60,40,945	2,78,21,11,300
49	..	..	..	..	..	..	..	1,93,162
50	1,42,68,395	1,64,56,262	2,26,89,131	1,14,03,555	85,75,933	1,06,59,429	2,30,36,712	46,46,83,618
51	..	..	..	..	..	..	..	19,08,469
52	..	..	..	..	..	..	..	34,85,587
53	..	..	..	..	..	..	..	7,15,263
54	1,42,68,395	1,64,56,262	2,26,89,131	1,14,03,555	85,75,933	1,06,59,429	2,30,36,712	47,07,92,877
55	..	..	..	..	50,34,939	..	..	50,34,939
56	22,39,05,111	11,07,63,085	18,04,28,888	5,83,47,984	16,06,39,306	7,33,87,646	11,18,22,858	4,02,21,71,896

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

Heads of Expenditure	Details of Subsidiary Accounts		Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Item No.
	No. of Account	Page						
			Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward from pages 56-57			1,34,96,387	1,99,53,890	86,60,898	2,98,16,152	2,26,47,686	57
I.—Electricity Schemes—								
52—Interest on Capital Outlay on Electricity Schemes	75	402-411	..	..	..	..	..	58
52-A—Other Revenue Expenditure connected with Electricity Schemes	76	42	..	..	4,43,456	..	2,500	59
TOTAL			..	..	4,43,456	..	2,500	60
II.—Capital Account of Electricity Schemes within the Revenue Account—								
53—Capital Outlay on Electricity Schemes	76A	423-433	..	54,946	..	..	..	61
J.—Miscellaneous—								
54—Famine—								
A—Famine Relief	78	436	35,978	..	..	..	..	62
B—Transfer to Famine Relief Fund	78	437	..	..	..	..	..	63
54-A—Territorial and Political Pension	78A	438	..	..	..	..	..	64
54-B—Privy Purses and allowances to Indian Rulers	78B	439-440	..	..	..	..	2,35,444	65
55—Superannuation Allowances and Pensions	79A	444-449	41,729	52,121	2,59,139	16,924	22,076	66
56—Stationery and Printing	80A	455-456	56,303	2,06,933	96,429	2,88,141	2,14,559	67
57—Miscellaneous	81A	460-463	9,41,525	14,76,491	1,04,445	77,23,041	4,64,331	68
TOTAL			10,75,535	17,35,545	4,60,013	80,28,106	9,36,410	69
JJ.—Miscellaneous Capital Account within the Revenue Account—								
55-A—Commutation of Pensions financed from Ordinary Revenues	79B	450-451	..	..	325	..	..	70
57-B—Capital Outlay on Road and Water Transport Schemes	81C	465	..	..	..	..	..	71
TOTAL			..	..	325	..	..	72
M.—Extraordinary Items—								
63—Extraordinary charges	90A	506-507	..	..	..	77,500	..	73
63-A—Expenditure connected with Post-War Planning and Development	90B	509	..	..	..	..	..	74
63-B—Community Development Projects	90-C	510-513	1,96,220	8,81,017	3,69,444	1,90,507	9,84,531	75
64-A—Transfers to the Revenue Reserve Fund	91A	514	..	..	..	..	..	76
64-B—Civil Defence	91B	515	..	..	..	..	..	77
64-C—Pre-partition Payments	91D	517-518	..	..	..	..	..	78
TOTAL			1,96,220	8,81,017	3,69,444	2,68,007	9,84,531	79
Total Expenditure of State Governments on Revenue Account.			1,47,68,142	2,26,25,398	99,34,136	3,81,12,265	2,45,71,127	80
Total Ordinary Revenue (see Account No. 5)	5	48-49	1,62,09,419	2,23,27,393	1,03,88,150	4,16,74,506	2,52,43,810	81
Surplus (+), Deficit (—) of each Government.			+14,41,277	—2,98,005	+4,54,014	+35,62,241	+6,72,683	82

STATE GOVERNMENTS for the year ended 31st March 1954—*contd.*

Item No.	Government of Vindhya Pradesh	Government of Andhra (b)	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras (Composite) (a)	Government of Madras (Residuary) (b)	Carried over
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
57	3,33,81,657	10,91,14,208	11,23,49,287	27,24,90,019	61,28,97,353	20,58,11,880	31,68,34,555	20,40,29,448	1,96,16,83,420
58	..	36,55,181	..	10,80,819	..	..	1,19,78,799	77,14,920	2,44,29,719
59	..	21,992	35,221	3,52,712	1,04,834	..	2,09,365	74,852	12,44,932
60	..	36,77,173	35,221	14,33,531	1,04,834	..	1,21,88,164	77,89,772	2,56,74,651
61	53,483	..	..	2,77,421	52,27,662	..	..	..	56,13,512
62	..	13,94,382	2,30,998	1,81,78,723	1,07,29,093	22,81,564	71,48,030	16,24,453	4,16,23,221
63	..	5,00,000	1,43,425	..	10,00,396	..	5,00,000	..	21,43,821
64	..	16,447	9,326	..	60,916	..	5,85,475	48,114	7,20,278
65	3,60,324	..	..	7,573	17,77,987	3,22,459	..	..	27,03,787
66	30,299	29,39,291	35,54,536	83,65,048	2,86,52,671	86,30,166	1,05,50,994	73,13,951	7,04,28,945
67	3,25,506	5,55,266	9,77,475	30,81,428	93,77,127	29,78,730	58,73,214	55,01,598	2,95,32,709
68	20,28,982	50,53,593	1,47,18,960	86,62,739	3,94,54,235	1,05,73,323	10,60,633	85,51,203	10,08,13,501
69	27,45,111	1,04,58,979	1,96,34,720	3,82,95,511	9,10,52,425	2,47,86,242	2,57,18,346	2,30,39,319	24,79,66,262
70	..	1,87,433	..	2,15,807	..	..	5,58,014	5,33,390	14,94,969
71	..	..	17,04,753	..	..	..	..	..	17,04,753
72	..	1,87,433	17,04,753	2,15,807	..	..	5,58,014	5,33,390	31,99,722
73	..	6,00,442	14,92,915	9,34,347	3,549	..	24,91,266	11,11,455	67,11,474
74	..	..	..	..	..	..	..	..	..
75	7,94,115	3,38,743	21,41,005	30,94,945	18,76,020	54,79,995	10,52,071	10,37,536	1,84,36,149
76	..	..	..	..	..	1,45,00,000	..	..	1,45,00,000
77	..	..	..	9,886	22,242	..	75	..	32,203
78	..	..	22,969	..	..	..	..	..	22,969
79	7,94,115	9,39,185	36,56,889	40,39,178	19,01,811	1,99,79,995	35,43,412	21,48,991	3,97,02,795
80	3,69,74,366	12,43,76,978	13,75,80,870	31,67,51,467	71,11,84,085	25,05,78,117	35,88,42,491	23,75,40,920	2,28,38,40,362
81	4,66,33,882	11,29,89,026	14,26,36,462	32,89,31,473	72,27,27,287	25,31,12,378	27,78,76,520	23,01,97,268	2,23,09,47,574
82	+96,59,516	-1,13,87,952	+50,55,592	+1,21,80,006	+1,15,43,202	+25,34,261	-8,09,65,971	-73,43,652	-5,28,92,788

(a) Represents transactions for the period from 1st April 1953 to 30th September 1953.

(b) Represents transactions for the period from 1st October 1953 to 31st March 1954.

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

Heads of Expenditure	Details of Subsidiary Accounts		Brought forward	Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Item No.
	No. of Ac- count	Page						
Brought forward from pages 58-59			Rs. 1,96,16,83,420	Rs. 11,94,00,828	Rs. 15,94,41,152	Rs. 52,45,74,397	Rs. 33,72,77,221	57
I.—Electricity Schemes—								
52—Interest on Capital Outlay on Electricity Schemes	75	402-411	2,44,29,719	10,68,368	34,07,126	18,96,814	..	58
52-A—Other Revenue Expenditure connected with Electricity Schemes	76	422	12,44,932	66,698	—4,668	..	1,45,947	59
TOTAL			2,56,74,651	11,35,066	34,02,458	18,96,814	1,45,947	60
II.—Capital Account of Electricity Schemes within the Revenue Account—								
53—Capital Outlay on Electricity Schemes	76-A	423-433	56,13,512	2,29,392	..	..	8,83,441	61
J.—Miscellaneous—								
54—Famine—								
A—Famine Relief	78	436-437	4,16,23,221	—1,480	7,14,978	16,22,697	1,79,78,526	62
B—Transfer to Famine Relief Fund	78		21,43,821	1,25,000	1,00,000	16,00,000	..	63
54-A—Territorial and Political Pensions	78-A	438	7,20,278	1,86,528	..	3,22,958	..	64
54-B—Privy Purses and Allowances of India Rulers	78-B	439-440	27,03,787	4,88,417	2,029	4,27,635	1,74,368	65
55—Superannuation Allowances and Pensions	79-A	441-449	7,04,28,945	26,59,946	70,64,159	1,98,12,481	1,29,24,883	66
56—Stationery and Printing	80-A	455-456	2,95,32,709	19,97,824	29,81,743	71,53,538	44,02,745	67
57—Miscellaneous	81-A	460-463	10,08,13,561	32,02,879	2,37,88,486	11,54,65,165	3,31,95,419	68
TOTAL			24,79,66,262	86,58,914	3,46,51,395	14,64,04,474	6,86,75,941	69
JJ.—Miscellaneous Capital Account within the Revenue Account—								
55-A—Commutation of Pensions financed from Ordinary Revenues	79-B	450-451	14,94,969	47,366	..	..	12,44,849	70
57-B—Capital Outlay on Road and Water Transport Schemes	81-C	465	17,04,753	..	..	..	..	71
TOTAL			31,99,722	47,366	..	..	12,44,849	72
M.—Extraordinary Items—								
63—Extraordinary charges	90-A	506-507	67,11,474	42,824	..	3,07,37,132	3,87,57,384	73
63-A—Expenditure connected with Post-War Planning and Development	90-B	509	..	1,55,856	..	1,38,59,557	..	74
63-B—Community Development Projects	90-C	510-513	1,84,36,149	23,87,891	31,88,737	1,05,82,347	19,76,408	75
64-A—Transfer to the Revenue Reserve Fund	91A	514	1,45,00,000	..	..	..	..	76
64-B—Civil Defence	91-B	515	32,203	9,699	..	..	..	77
64-C—Pre-Partition Payments	91-D	517-518	22,969	..	40,261	..	20,89,219	78
TOTAL			3,97,02,795	25,96,070	32,28,998	5,51,79,036	4,08,23,011	79
Total Expenditure of State Governments on Revenue Account.			2,28,38,40,362	13,20,67,826	20,07,24,003	72,80,54,721	44,90,50,410	80
Total Ordinary Revenue (see Account No. 5)	5	50-51	2,23,09,47,574	12,26,98,297	20,93,22,590	75,63,85,851	38,03,54,696	81
Surplus (+), Deficit (—) of each Government.			—5,28,92,788	—93,69,329	+85,98,587	+2,83,31,130	—6,86,95,714	82

STATE GOVERNMENTS for the year ended 31st March 1954—*concl'd.*

Item No.	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
57	22,39,05,111	11,07,63,085	18,04,28,888	5,88,47,984	16,06,39,306	7,33,87,646	11,18,22,858	4,02,21,71,896
58	..	..	81,48,841	..	6,44,336	4,67,753	54,70,000	4,55,32,947
59	16,470	1,61,508	..	..	..	1,09,688	..	17,40,573
60	16,470	1,61,508	81,48,841	..	6,44,336	5,77,441	54,70,000	4,72,73,520
61	..	..	..	..	..	..	..	67,26,345
62	..	50,363	21,04,894	..	..	20,30,306	44,476	6,61,67,981
63	1,74,000	..	..	..	30,00,000	5,00,000	25,000	76,67,821
64	26,06,714	..	2,32,024	..	..	1,33,995	3,82,371	45,84,868
65	..	35,56,203	..	35,72,261	32,67,024	4,77,277	18,89,217	1,65,58,218
66	1,61,22,580	28,55,885	54,61,590	14,44,117	40,86,476	24,17,773	54,42,440	15,07,21,275
67	27,78,354	12,41,148	16,89,964	8,59,904	21,47,088	9,84,066	21,20,402	5,78,89,283
68	2,01,89,477	55,10,476	18,88,064	27,96,207	52,75,991	37,16,673	60,59,238	32,19,01,576
69	4,18,71,125	1,32,14,073	1,13,76,536	86,72,489	1,77,76,579	1,02,60,090	1,59,63,144	62,54,91,022
70	4,88,400	..	2,03,158	..	22,030	..	..	35,00,772
71	..	24,81,828	..	..	..	..	..	41,86,581
72	4,88,400	24,81,828	2,03,158	..	22,030	..	..	76,87,353
73	..	6,02,195	28,71,960	..	18,12,762	..	1,07,77,580	9,03,13,311
74	..	..	..	..	..	..	..	1,40,15,213
75	20,09,741	12,45,241	3,05,681	8,05,872	26,14,022	8,09,384	15,45,280	4,59,06,733
76	..	..	..	..	..	..	..	1,45,00,000
77	..	..	..	..	..	..	..	41,902
78	..	..	..	..	..	..	..	21,62,449
79	20,09,741	18,47,436	31,77,641	8,05,872	44,26,784	8,09,384	1,23,22,840	16,69,29,608
80	26,82,90,847	12,84,67,928	20,33,35,064	6,83,26,345	18,35,09,035	8,50,34,561	14,55,78,842	4,87,62,79,744
81	25,76,39,499	14,48,27,546	20,07,78,269	6,98,44,351	18,88,49,795	10,66,27,420	16,87,48,014	4,83,70,23,902
82	-1,06,51,348	+1,63,59,618	-25,56,795	+15,18,006	+53,40,760	+2,15,92,859	+2,31,69,172	-3,92,55,842

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

RECEIPTS	Details of Subsidiary Accounts		Total Part 'C' States	Government of Andhra (a)	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Carried over to page 66
	No. of Acct.	Page							
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PART I—CONSOLIDATED FUND									
Ordinary Revenue as per Account No. 5	5	44—51	(b) 16,24,77,160	11,29,89,026	14,26,36,462	32,89,31,473	72,27,27,287	25,31,12,378	1,72,28,78,786
<i>Other Receipts</i>									
W—Public Debt—									
Permanent Debt			..	..	..	1,28,07,600	5,51,35,647	99,42,999	7,79,76,248
Floating Debt	92-A	530—534	..	..	20,00,000	10,00,000	55,92,000	..	85,92,000
Loans from the Central Government.			..	6,85,64,459	2,35,19,302	5,81,37,438	10,35,57,032	3,76,94,763	29,14,72,994
TOTAL			..	6,85,64,459	2,55,19,302	7,20,86,038	16,42,84,679	4,76,37,762	37,80,41,240
HA—Inter State Debt Settlement									
		
H—Loans and Advances by State Governments									
	94	537—545	..	1,38,33,219	31,94,333	1,35,66,106	4,69,09,515	2,34,31,249	10,10,14,483
TOTAL PART I—CONSOLIDATED FUND			16,24,77,160	19,53,86,704	17,13,50,097	41,45,32,617	93,40,11,481	32,41,71,389	2,20,19,39,443
PART II—CONTINGENCY FUND—									
Contingency Fund	96	549—554	..	40,00,000	20,00,000	..	69,241	2,000	60,71,241
PART III—PUBLIC ACCOUNT—									
O—Unfunded Debt—									
Special Loans	98	566	..	..	..	..	..	..	..
State Provident Funds	101	568—571	..	26,04,111	36,43,988	51,99,065	2,70,40,185	52,80,350	4,37,67,699
Other Accounts	101		..	..	..	..	..	..	..
TOTAL—Carried over to page 72			..	26,04,111	36,43,988	51,99,065	2,70,40,185	52,80,350	4,37,67,699
TOTAL PARTS I and II—Carried over to page 72			16,24,77,160	19,82,89,704	17,33,50,097	41,45,32,617	93,40,80,722	32,41,73,389	2,20,80,00,689

(a) Represents transactions for the period from 1st October 1953 to 31st March 1954.

Ajmer	1,62,09,419
Bhopal	2,23,27,393
Coorg	1,03,88,150
Delhi	4,16,74,505
Himachal Pradesh	2,52,43,810
Vindhya Pradesh	4,66,35,882
Total	16,24,77,160

GOVERNMENTS for the year ended 31st March 1954

DISBURSEMENTS	Details of Subsidiary Accounts.		Total Part 'C' States	Government of Andhra (a)	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Carried over to page 67
	No. of Acct.	Page							
PART I—CONSOLIDATED FUND			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Expenditure on Revenue Account as per Account No. 6	6	52-63	(b)14,69,85,434	12,43,76,978	13,75,80,870	31,67,51,467	71,11,84,085	25,05,78,117	1,68,74,56,961
<i>Other Disbursements.</i> 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	131	..	7,04,576	..	..	..	71,44,609	78,49,183
65A.—Capital Outlay on Forest	18-B	145	..	..	1,02,419	..	..	..	1,02,419
CC.—68.—Construction of Irrigation, etc. Works	31	216-223	..	1,20,50,451	51,55,679	88,59,914	3,82,44,182	55,18,138	6,98,28,364
FF.—70.—Capital Outlay on Improvement of Public Health	57-B	332-333	..	..	..	..	39,89,824	..	39,89,824
71.—Capital Outlay on Schemes of Agricultural Improvement and Research	58-B	342	..	..	5,77,043	..	12,72,615	9,96,236	28,45,894
72.—Capital Outlay on Industrial Development	62-B	358-361	..	60,893	..	4,18,621	90,84,303	20,261	96,84,068
HH.—80.—Bombay Development Scheme	73	392	..	..	..	..	-1,53,763	..	-1,53,763
80A.—Capital Outlay on Multi-purpose River Schemes	73-A 73-B	394-395-399	..	..	..	2,10,03,149	..	..	2,10,03,149
81.—Civil Works	74	400	..	36,40,908	37,14,536	..	1,33,45,080	24,412	2,07,24,936
II.—81-A.—Capital Outlay on Electricity Schemes	76-A	423-433	..	1,73,52,292	8,03,572	1,11,77,024	1,88,63,083	..	4,81,95,971
JJ.—82.—Other State Works outside the Revenue Account	82	467-468	..	30,64,191	8,77,884	..	91,61,928	..	1,32,04,003
82A.—Capital Outlay on Rail-Road Co-ordination Scheme	82-A	469	..	..	..	..	..	..	..
82B.—Capital Outlay on Road and Water Transport Schemes	81-C	465	..	..	..	37,88,626	..	..	37,88,626
83.—Payments of Commuted value of pensions	79-B	450-451	..	..	1,12,202	..	1,71,535	-2,26,472	57,265
85.—Payments of Retrenched Personnel	84	471	..	..	-1,945	..	20,420	..	18,475
85-A.—Capital Outlay on State Schemes of Govt. Trading	84-A	472-475	..	-1,51,29,965	22,60,401	-24,18,190	-20,75,318	-4,34,62,863	-6,08,26,155
TOTAL				2,17,43,346	1,36,01,791	4,28,29,144	2,20,23,689	-2,99,35,722	14,02,12,248
H—Public Debt—									
Permanent Debt		530	..	..	..	..	41,29,150	10,600	41,39,800
Floating Debt	92-A	534	..	..	20,00,000	10,00,000	55,92,000	..	85,92,000
Loans from the Central Government			..	10,40,597	32,89,413	63,62,941	1,25,93,297	1,33,24,592	3,46,10,840
TOTAL				10,40,597	52,89,413	63,62,941	2,23,11,447	1,33,35,092	4,73,39,490
NA.—Inter State Debt Settlement			..	4,62,200	..	..	..	..	4,62,200
R—Loans and Advances by State Governments	94	537-545	..	1,44,28,388	1,24,59,609	4,63,93,787	10,39,15,628	5,43,64,223	23,15,61,636
TOTAL—PART I—CONSOLIDATED FUND			14,69,85,434	16,20,51,609	16,89,31,683	41,23,37,339	92,94,34,849	28,72,91,710	2,10,70,32,524
PART II CONTINGENCY FUND—									
Contingency Fund	96	549	..	..	..	..	6,27,524	63,518	6,91,042
PART III—PUBLIC ACCOUNT—									
O—Unfunded Debt—									
Special Loans	98	566	..	..	..	..	..	..	..
State Provident Funds	101	568-571	..	13,96,277	19,94,095	40,37,465	1,01,80,829	20,20,421	2,06,29,067
Other Accounts	101		..	..	..	484	..	..	484
TOTAL—Carried over to page 73			..	13,96,277	19,94,095	40,37,469	1,01,80,829	20,20,421	2,06,29,571
TOTAL PARTS I and II—Carried over to page 73			14,69,85,434	16,20,51,609	16,89,31,683	41,23,37,339	93,00,62,373	28,73,55,228	2,10,77,23,866

(a) Represents transactions for the period from 1st October 1953 to 31st March 1954.

Ajmer	1,47,68,142
Bhopal	2,26,25,398
Coorg	99,34,136
Delhi	3,81,12,266
Himachal Pradesh	2,45,71,127
Madhya Pradesh	3,69,74,356

14,69,85,424

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

RECEIPTS	Details of Subsidiary Accounts		Brought forward from page 64	Government of Madras Composite (a)	Government of Madras (Residuary) (b)	Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Carried over to page 68
	No. of Acctt.	Page							
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PART I—CONSOLIDATED FUND									
Ordinary Revenue as per Account No. 5	5	44—51	1,72,28,73,756	27,78,76,520	23,01,97,268	12,26,98,207	20,93,22,590	75,63,85,861	3,31,93,54,312
<i>Other Receipts</i>									
N—Public Debt—									
Permanent Debt			7,79,76,248	10,54,02,184	14,925	..	..	5,66,03,002	23,99,96,367
Floating Debt	92A	530—534	85,92,000	10,24,16,442	..	20,00,000	1,97,00,000	3,34,00,000	18,61,06,442
Loans from the Central Government			29,14,72,994	8,72,33,747	6,92,04,119	9,36,39,766	30,69,59,880	12,70,80,877	96,55,91,183
TOTAL			37,80,41,240	29,50,52,373	5,92,19,044	9,56,39,766	32,66,59,880	21,70,83,679	1,37,16,96,982
NA—Inter State Debt Settlement	92B	535	..	..	4,79,300	..	..	..	4,79,300
R—Loans and Advances by State Governments	94	537—545	10,10,14,422	1,13,41,834	1,46,94,943	37,17,672	88,17,432	1,68,26,829	15,64,13,123
TOTAL PART I—CONSOLIDATED FUND			2,20,19,29,448	58,42,70,727	30,45,90,555	22,20,55,735	54,47,99,902	99,02,96,359	4,84,79,42,726
PART II—CONTINGENCY FUND									
Contingency Fund	90	549—554	60,71,241	..	5,44,089	..	1,00,000	6,45,827	73,61,157
PART III—PUBLIC ACCOUNT									
O—Unfunded Debt—									
Special Loans	98	566	..	..	..	..	..	..	..
State Provident Fund	101	568—571	4,37,67,699	1,05,19,365	57,46,245	32,94,430	67,77,682	1,71,63,608	8,72,69,026
Other Accounts	101		..	..	..	..	..	1,42,967	1,42,967
TOTAL—Carried over to page 74			4,37,67,699	1,05,19,365	57,46,245	32,94,430	67,77,682	1,73,06,575	8,74,11,996
TOTAL PARTS I and II—Carried over to Page 74			2,20,80,00,689	58,42,70,727	30,51,34,844	22,20,55,735	54,48,99,902	99,09,42,186	4,85,53,03,883

(a) Represents transactions for the period from 1st April 1953 to 30th September 1953.

(b) Represents transactions for the period from 1st October 1953 to 31st March 1954.

GOVERNMENTS for the year ended 31st March 1954—*contd.*

DISBURSEMENTS	Details of Subsidiary Accounts		Brought forward from page 65	Government of Madras (Composite) (a)	Government of Madras (Residuary) (b)	Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Carried to page 69
	No. of Acct.	Page							
PART I—CONSOLIDATED FUND			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Expenditure on Revenue Account as per Account No. 6.	6	62—63	1,69,74,66,951	35,88,42,491	23,76,40,920	13,20,67,626	20,07,24,006	72,80,54,721	3,34,46,86,714
<i>Other Disbursements</i>									
Forest, Irrigation and other Capital Accounts outside the Revenue Account.—									
AA—65—Payments of Compensation to Land Holders etc. on the abolition of Zamindari System	15-B	131	75,49,182	37,54,804	10,30,322	..	..	..	1,26,34,308
65-A—Capital Outlay on Forests	18-B	145	1,02,419	..	..	..	..	..	1,02,419
CC—68—Construction of Irrigation, etc. Works	31	210—223	6,93,28,344	3,21,34,675	1,84,45,038	..	1,66,42,426	8,41,29,637	22,80,11,140
FF—70—Capital Outlay on Improvement of Public Health	57-B	332—333	39,89,824	..	..	..	..	..	39,89,824
71—Capital Outlay on Schemes of Agricultural Improvement and Research	58-A	342	28,45,884	..	..	2,29,761	—3,31,694	—14,44,802	12,99,249
72—Capital Outlay on Industrial Development	62-B	358—361	95,84,068	5,26,889	4,14,435	..	42,78,129	88,38,474	2,36,41,965
73—Expenditure for New Capital for Punjab at Chandigarh	72-A	391	..	..	..	..	2,15,52,434	..	2,15,52,434
HH—80—Bombay Development Scheme	73	392	—1,53,763	..	..	..	..	..	—1,53,763
80A—Capital Outlay on Multi-Purpose River Schemes	73-A } 73-B }	394— 396— 399	2,10,03,149	..	..	8,16,49,117	28,85,28,922	..	39,11,81,168
81—Civil Works	74	400	2,07,24,930	37,16,386	28,98,575	3,50,000	77,28,230	1,44,98,075	4,99,16,202
II—81A—Capital Outlay on Electricity Schemes	76-A	423—433	4,81,95,971	5,74,65,833	1,85,63,803	72,38,002	12,38,316	23,14,074	13,60,15,999
JJ—82—Other State Works outside the Revenue Account	82	467—468	1,32,04,003	10,54,604	7,08,073	..	3,29,249	69,16,594	2,22,12,623
82A—Capital Outlay on Rail Road Co-ordination Scheme	82A	469	..	..	..	2,60,000	..	..	2,60,000
82B—Capital Outlay on Road and Water Transport Scheme	81-C	465	37,88,626	9,92,254	48,278	7,37,067	..	..	55,60,225
83—Payments of Commuted Value of Pension.	79-B	450—451	57,285	..	..	..	3,77,560	5,05,887	9,40,712
85—Payments to Retrenched personnel.	84	471	18,475	..	..	..	..	..	18,475
85-A—Capital Outlay on State Schemes of Govt. Trading	84-A	472—475	—6,08,26,155	—16,24,55,544	4,58,06,247	1,04,15,944	—1,58,60,365	—4,11,08,352	—22,40,28,225
TOTAL			14,02,12,248	—6,28,10,099	8,79,14,771	10,08,79,891	32,44,83,307	7,46,49,587	66,53,29,705
III—Public Debt—									
Permanent Debt		530	41,36,650	1,52,54,600	13,98,802	..	..	32,02,382	2,39,82,434
Floating Debt		92A 534	85,92,000	9,89,94,362	..	20,00,00	1,97,00,000	3,58,00,000	16,50,86,362
Loans for the Central Government			3,46,10,840	36,24,273	23,23,318	14,77,098	1,69,02,024	47,11,983	6,38,49,536
TOTAL			4,73,39,490	11,78,73,235	37,22,120	34,77,098	3,66,02,024	4,37,14,365	25,27,28,332
8A—Inter State Debt Settlement	..	..	4,62,200	..	..	..	..	..	4,62,200
8—Loans and Advances by State Governments	94	537—545	23,15,81,635	3,10,46,101	1,89,27,504	43,06,087	1,53,02,803	3,27,00,421	33,40,44,551
TOTAL PART I—CONSOLIDATED FUND			2,10,70,32,524	44,49,51,728	34,81,05,315	24,07,30,702	57,73,12,139	87,91,19,094	4,59,72,51,602
PART II—CONTINGENCY FUND									
Contingency Fund	96	549—554	6,91,042	30,44,089	..	..	35,000	17,45,851	55,15,982
PART III—PUBLIC ACCOUNT									
O—Unfunded Debt—									
Special Loans	98	566	..	..	..	..	..	..	..
State Provident Funds	101	566—571	2,06,29,087	49,09,086	37,54,281	19,05,919	51,09,976	91,70,322	4,54,78,671
Other Accounts	101		484	1,02,275	1,02,759
TOTAL Carried over to page 75			2,06,29,571	49,09,086	37,54,281	19,05,919	51,09,976	92,72,597	4,55,81,430
TOTAL PARTS I and II—Carried over to page 75			2,10,77,23,589	44,79,95,817	34,81,05,315	24,07,30,702	57,73,47,139	88,08,64,945	4,60,27,67,484

(a) Represents transactions for the period from 1st April 1953 to 30th September 1953.
 (b) Represents transactions for the Period from 1st October 1953 to 31st March 1954.

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

RECEIPTS	Details of Subsidiary Accounts		Brought forward from page 66	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of PEPSU	Carried over to page 70
	No. of Acct.	Page							
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	B
PART I—CONSOLIDATED FUND									
Ordinary Revenue as per Account No. 5	5	44—31	3,31,93,54,312	38,03,54,696	25,76,39,499	14,48,27,546	20,07,78,269	6,98,44,351	4,37,27,98,073
<i>Other Receipts</i>									
H—Public Debt—									
Permanent Debt			28,99,96,357	3,60,32,300	3,30,97,300	1,34,78,601	3,37,25,485	..	35,23,21,088
Floating Debt	93-A	350—534	16,61,06,463	24,96,62,229	..	69,00,000	2,34,75,470	..	44,54,46,141
Loans from the Central Government			99,58,91,183	19,80,94,470	6,02,92,904	1,55,25,601	3,87,53,518	1,38,39,510	1,29,20,97,086
TOTAL			1,37,16,95,983	48,40,79,696	9,33,90,104	3,19,04,202	9,59,54,453	1,38,39,510	2,08,98,64,350
HA—Inter State Debt Settlement									
	..		4,79,300	..	..	..	15,00,000	..	19,79,300
H—Loans and Advances by State Governments									
	94	537—545	16,64,13,132	95,03,939	1,30,85,901	1,37,30,499	26,67,916	11,07,129	19,55,28,516
TOTAL PART I—CONSOLIDATED FUND			4,84,79,42,728	87,39,38,634	36,21,15,504	19,04,82,247	30,09,00,638	8,47,90,990	6,66,01,70,739
PART II—CONTINGENCY FUND									
Contingency Fund	96	546—554	73,61,157	50,00,000	1,00,00,000	4,89,990	..	..	2,38,51,167
PART III—PUBLIC ACCOUNT									
O—Unfunded Debt—									
Special Loans	98	566	..	..	..	..	3,26,421	..	3,26,421
Savings Bank Deposits	101	568—571	..	..	..	..	1,91,60,150	..	1,91,60,150
State Certificates	101		..	..	116	..	12,19,390	..	12,19,390
State Provident Funds	101		8,72,69,029	1,07,73,805	12,60,932	2,14,614	26,35,033	2,91,908	10,24,45,511
Other Accounts	101		1,42,967	..	22,08,831	..	1,31,50,379	..	1,55,02,177
TOTAL—Carried over to page 76			8,74,11,996	1,07,73,805	34,69,869	2,14,614	3,64,91,373	2,91,908	13,86,53,765
TOTAL PARTS I and II—Carried over to page 76			4,85,53,03,883	87,89,38,634	37,21,15,504	19,09,72,237	30,09,00,638	8,47,90,990	6,68,30,21,896

GOVERNMENT for the year ended 31st March 1954—contd.

DISBURSEMENTS	Details of Subsidiary Accounts		Brought forward from page 67	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of PEPSU	Carried over to page 71
	No. of Acct.	Page							
PART I—CONSOLIDATED FUND			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Expenditure on Revenue Account as per Account No. 6	6	53-63	3,34,46,86,714	44,90,50,410	26,82,00,847	12,84,67,028	20,83,35,064	6,83,26,345	4,46,21,57,308
<i>Other Disbursements</i>									
Forest, Irrigation and other Capital Accounts outside the Revenue Account—									
AA—65—Payment of Compensation to Land Holders etc. on the abolition of Zamindari System	15-B	131	1,26,34,308	..	..	..	140	..	1,26,34,448
65A—Capital Outlay on Forests	18-A	145	1,02,419	..	..	..	..	..	1,02,419
CC—68—Construction of Irrigation etc. Works	31	210-223	22,11,80,140	—394	3,38,73,656	10,88,595	1,69,22,265	30,00,842	27,80,65,004
FF—70—Capital Outlay on Improvement of Public Health	57-B	332-333	39,69,624	..	23,99,395	35,55,376	..	..	99,34,597
71—Capital Outlay on Schemes of Agricultural Improvement and Research	58-B	342	12,99,249	1,60,856	..	4,64,897	..	1,70,050	30,95,062
72—Capital Outlay on Industrial Development	62-B	358	2,36,41,995	33,30,637	—2,39,499	31,70,868	30,04,323	..	3,37,60,234
79—Expenditure on New Capital for Punjab at Chandigarh	72-A	391	2,15,52,434	..	..	..	..	..	2,15,52,434
HH—80—Bombay Development Scheme	73	392	—1,53,763	..	..	..	..	..	—1,53,763
80A—Capital Outlay on Multi-purpose River Schemes	73-A } 73-B }	394-395	39,11,81,188	10,98,81,893	87,14,395	..	..	50,98,259	51,48,76,786
81—Civil Works	74	399-400	4,09,16,302	2,62,32,931	55,33,257	..	17,02,949	—4,13,049	8,29,72,290
II—81A—Capital Outlay on Electricity Schemes	76-A	423-433	13,50,15,999	19,35,414	45,50,617	67,36,282	2,38,43,391	..	17,20,81,703
JJ—82—Other State Works Outside the Revenue Account	82	467-468	2,22,12,523	1,30,31,308	11,10,032	..	..	..	3,53,43,853
82A—Capital Outlay on Rail-Road Co-ordination Scheme	82-A	469	2,60,000	..	..	..	..	..	2,60,000
82B—Capital Outlay on Road and Water Transport Scheme	81-C	466	55,66,225	35,59,654	19,77,452	2,91,066	5,06,923	..	1,20,03,310
83—Payments of Commuted Value of Pensions	79-B	461	9,40,712	..	—8,72,826	66,633	..	..	1,34,519
85—Payments to Retrenched Personnel	84	471	18,475	..	..	..	..	..	18,475
85A—Capital Outlay on State Schemes of Government Trading	84-A	472-475	—22,40,28,325	3,23,33,578	—74,48,326	19,91,674	—3,70,18,893	32,99,569	—22,98,70,423
85B—Appropriation to the Contingency Fund	84-B	476	..	..	1,00,00,000	..	..	..	1,00,00,000
TOTAL			66,53,29,705	19,03,45,877	5,95,88,044	1,64,65,593	99,54,998	1,11,55,871	95,28,39,878
M—Public Debt—									
Permanent Debt	92-A	530	2,39,92,434	..	34,47,686	..	40,155	..	2,74,80,275
Floating Debt	92-A	534	16,50,86,362	24,99,62,329	—4,831	59,00,000	5,75,82,500	..	47,76,26,260
Loans from the Central Government	92-A		6,36,49,536	33,40,631	51,12,366	13,05,951	31,70,827	3,90,000	7,69,69,411
TOTAL			25,27,28,332	25,33,02,860	55,55,221	63,06,951	6,07,63,582	3,90,000	58,20,75,946
NA—Inter State Debt Settlement			4,62,200	..	..	..	17,100	..	4,79,300
N—Loans and Advances by State Governments	94	537-545	33,40,44,551	4,30,01,303	7,69,55,949	1,03,92,290	1,00,62,190	90,10,708	48,34,66,991
TOTAL PART I—CONSOLIDATED FUND			4,59,72,51,503	93,57,00,450	41,33,90,061	16,16,31,752	28,41,62,934	8,88,82,724	6,48,10,19,423
PART II—CONTINGENCY FUND									
Contingency Fund	95	549-554	55,15,982	..	7,38,544	..	..	..	62,54,526
PART III—PUBLIC ACCOUNT									
O—Unfunded Debt—									
Special Loans	98	566	..	..	27,00,000	..	43,409	..	27,43,409
Savings Bank Deposits	101		..	..	..	..	2,35,45,600	..	2,35,45,600
State Certificates	101		..	..	..	..	16,43,146	..	16,43,146
State Provident Funds	101	568-571	4,54,78,671	55,90,783	2,38,790	1,63,969	14,75,117	1,49,149	5,30,90,096
Other Accounts	101		1,02,759	..	17,45,027	..	69,79,987	..	88,27,778
TOTAL—Carried over to page 77			4,55,81,430	55,90,783	46,78,817	1,63,589	3,36,87,259	1,49,149	5,98,50,026
TOTAL PARTS I and II—Carried over to page 77			4,60,27,57,484	93,57,00,450	41,41,29,865	16,16,31,752	28,41,62,934	8,88,82,724	6,48,72,73,949

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

RECEIPTS	Details of Subsidiary Accounts		Brought Forward from Page 68	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	Total
	No. of Acct.	Page					
			Rs.	Rs.	Rs.	Rs.	Rs.
PART I—CONSOLIDATED FUND							
Ordinary Revenue as per Account No. 5	5	44—51	4,37,27,98,873	18,88,49,795	10,66,27,420	16,57,48,014	4,83,70,23,992
<i>Other Receipts</i>							
N—Public Debt—							
Permanent Debt	92-A	530—534	35,23,21,023	..	1,13,15,900	3,25,60,600	39,61,97,423
Floating Debt			44,54,46,141	16,82,62,636	9,21,50,655	14,22,61,071	84,81,20,503
Loans from the Central Government			1,29,20,97,086	3,92,31,703	2,70,96,141	3,02,10,750	1,38,96,29,680
TOTAL			2,08,98,64,250	20,74,94,339	13,05,56,596	20,50,32,421	2,63,29,47,608
NA—Inter State Debt Settlement . . . . .	..		19,79,300	..	..	..	19,79,300
R—Loans and Advances by State Government	94	537—545	19,55,28,516	64,13,694	1,07,84,393	36,84,832	21,64,11,435
TOTAL PART I—CONSOLIDATED FUND			6,68,01,70,739	40,27,57,823	24,79,68,409	37,74,65,267	7,68,93,62,243
PART II—CONTINGENCY FUND							
Contingency Fund	96	549—554	2,28,51,147	..	..	..	2,28,51,147
PART III—PUBLIC ACCOUNT							
O—Unfunded Debt—							
Special Loans	98	566	3,26,421	..	—314	..	3,26,107
Savings Bank Deposits	101	568—571	1,91,60,150	37,463	..	3,38,67,417	4,30,66,030
State Certificates	101		12,19,506	..	..	..	12,19,506
State Provident Funds	101		10,24,45,511	19,28,202	5,07,959	28,44,986	10,77,26,558
Other Accounts	101		1,55,02,177	2,91,931	..	40,52,625	1,98,46,733
TOTAL—Carried over to page 78			13,86,53,765	22,57,596	5,07,645	3,07,65,028	17,21,84,034
TOTAL PARTS I and II—Carried over to page 78			6,68,30,21,886	40,27,57,823	24,79,68,409	37,74,65,267	7,71,12,13,390

GOVERNMENTS for the year ended 31st March 1954—contd.

DISBURSEMENTS	Details of Subsidiary Accounts		Brought forward from page 69	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	Total
	No. of Acct.	Page					
PART I—CONSOLIDATED FUND							
Expenditure on Revenue Account as per Account No. 6.	6		Rs. 4,46,21,57,308	Rs. 18,35,09,035	Rs. 8,50,34,561	Rs. 14,55,78,842	Rs. 4,87,62,79,746
<i>Other Disbursements</i>							
<i>Forest, Irrigation and other Capital Accounts Outside the Revenue Account—</i>							
AA—65—Payment of Compensation to Land Holders etc. on the abolition of Zamindari System	15-B	131	1,26,34,448	..	..	..	1,26,34,448
65A—Capital Outlay on Forests	18-B	145	1,02,419	..	..	..	1,02,419
CC—68—Construction of Irrigation etc. Works	31	210—223	27,60,65,004	93,79,920	1,03,16,713	44,10,325	30,01,71,962
FF—70—Capital Outlay on Improvement of Public Health	57-B	332—333	99,34,597	53,485	1,08,637	..	1,00,96,719
71—Capital Outlay on Schemes of Agricultural Improvement and Research	58-B	342	20,95,052	..	..	83,673	21,78,725
72—Capital Outlay on Industrial Development	62-B	358—361	3,27,90,224	5,02,500	31,00,000	76,48,305	4,40,41,029
73—Capital Outlay on Ports	48-C	309	..	..	16,98,954	..	16,98,954
79—Expenditure on New Capital for Punjab at Chandigarh	72-A	391	2,15,52,434	..	..	..	2,15,52,434
HH—80—Bombay Development Scheme	73	392	—1,53,763	..	..	..	—1,53,763
90A—Capital Outlay on Multipurpose River Schemes	73-A	394	51,48,75,736	63,60,850	..	..	52,12,36,586
81—Civil Works	74	399—400	8,29,72,290	70,77,200	7,90,561	16,28,331	9,24,68,382
II—81A—Capital Outlay on Electricity Schemes	76-A	423—433	17,20,81,703	32,49,941	15,78,979	2,70,97,187	20,40,07,810
JJ—82—Other State Works outside the Revenue Account	82	467—468	3,53,43,853	18,15,098	..	..	3,71,58,951
92A—Capital Outlay on Rail-Road Co-ordination Schemes	82-A	469	2,60,000	..	..	..	2,60,000
82B—Capital Outlay on Road and Water Transport Scheme	81-C	465	1,20,03,310	..	..	23,07,169	1,43,10,479
83—Payments of Commuted Value of Pensions	79-B	450—451	1,34,519	..	14,054	..	1,48,573
85—Payments to Retrenched Personnel	84	471	18,475	..	—1,52,611	..	—1,34,136
85A—Capital Outlay on State Schemes of Government Trading	84-A	472—475	—22,98,70,423	—12,17,918	—59,40,118	93,61,713	—22,76,66,746
85B—Appropriation to the Contingency Fund	84-B		1,00,00,000	..	..	..	1,00,00,000
TOTAL			95,28,39,878	2,72,21,076	1,15,15,069	5,25,36,703	1,04,41,12,726
II—Public Debt—							
Permanent Debt			2,74,80,275	..	..	1,65,27,231	4,40,07,506
Floating Debt	92-A	530—534	47,76,26,260	18,83,18,146	11,31,29,218	16,22,44,326	94,13,17,950
Loans from the Central Government			7,69,69,411	13,32,377	12,40,143	12,43,445	8,07,85,376
TOTAL			58,20,75,946	18,96,50,523	11,43,69,361	18,00,15,002	1,08,61,10,832
NA—Inter State Debt Settlement			4,79,300	..	..	..	4,79,300
III—Loans and Advances by State Governments							
	94	537—545	49,34,66,991	1,73,42,434	53,43,257	27,84,796	50,89,37,398
TOTAL PART I—CONSOLIDATED FUND			6,48,10,19,423	41,77,23,068	21,62,62,248	38,09,15,253	7,49,59,19,992
PART II—CONTINGENCY FUND							
Contingency Fund	96	549—554	62,54,526	..	..	..	62,54,526
PART III—PUBLIC ACCOUNT							
O—Unfunded Debt—							
Special Loan	98	566	27,89,400	..	39	..	27,43,448
Savings Bank Deposits	101		2,35,45,600	2,49,044	..	3,02,87,314	5,40,81,958
State Certificates	101	568 to 571	16,43,146	..	..	..	16,43,146
State Provident Funds	101		5,30,90,098	10,16,206	3,89,061	12,25,134	5,57,21,099
Other Accounts	101		88,27,773	73,076	..	38,66,707	1,27,87,556
Total—Carried over to page 79			8,98,50,026	13,38,326	3,89,700	3,53,79,155	12,69,57,207
TOTAL PARTS I and II—carried over to page 79			6,48,72,73,949	41,77,23,068	21,62,62,248	38,09,15,253	7,50,21,74,515

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

RECEIPTS	Details of Subsidiary Accounts.		Total Part 'C' States	Government of Andhra (a)	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Carried over to page 74
	No. of Acct.	Page							
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward from page 64			16,24,77,160	19,93,86,704	17,33,50,097	41,45,32,617	93,40,80,722	32,41,73,389	2,20,80,00,689
			..	26,04,111	36,43,988	51,99,065	2,70,40,185	52,80,350	4,37,67,890
PART III—PUBLIC ACCOUNT—contd.									
P—Deposits and Advances—									
<i>Deposits bearing interest—</i>									
Deposits of Depreciation Reserve of Government Commercial Concerns	108		..	90,585	..	..	..	..	90,585
General Reserve Fund—Transport	108		..	..	..	..	..	..	..
Depreciation Reserve Fund—Road Transport Scheme	108	584-589	..	..	..	9,93,167	..	..	9,93,167
Depreciation Reserve Fund—Irrigation	109		..	..	..	..	..	..	..
Depreciation Reserve Fund—Electricity	108		..	..	..	..	..	..	..
Other Deposits	111	594-596	..	..	..	..	..	..	..
<i>Deposits not bearing interest—</i>									
Appropriation for Reduction or Avoidance of Debt—									
Sinking Funds	103	573-575	..	..	1,58,758	23,833	1,86,55,545	26,94,388	2,06,15,658
Other Appropriations	42	282-283	..	10,40,597	..	63,26,103	52,51,363	77,953	1,26,96,016
Sinking Fund Investment Account	103	573-575	..	..	..	..	3,10,63,838	..	3,10,63,838
Fund for Development Schemes	108	584-589	..	..	2,45,180	..	..	1,25,00,000	1,27,45,180
Famine Relief Fund	102	572	..	5,00,000	1,43,553	1,00,007	35,99,637	1,63,739	45,06,936
General Police Fund	108		..	..	..	53,857	..	..	53,857
Securities adjustment Reserve	108		..	..	..	..	..	..	..
Fund for financing Public and Private Irrigation Works	108		..	..	..	..	..	..	..
Depreciation Reserve Fund—Government Presses	108	584-589	..	..	30,758	..	3,20,048	45,683	3,96,487
Publication Fund (Assam)	108		..	..	1,821	..	..	..	1,821
Fund for promotion of Education amongst educationally backward classes	108		..	..	..	..	..	..	..
			..	16,31,182	2,82,552	74,97,017	5,88,90,431	1,48,81,763	8,31,62,946
Carried over to page 80			..	26,04,111	36,43,988	51,99,065	2,70,40,185	52,80,350	4,37,67,890
			16,24,77,160	19,93,86,704	17,33,50,097	41,45,32,617	93,40,80,722	32,41,73,389	2,20,80,00,689

(a) Represents transactions for the period from 1st October 1953 to 31st March 1954.

GOVERNMENTS for the year ended 31st March 1954—*contd.*

DISBURSEMENTS	Details of Subsidiary Accounts		Total Part 'C' States	Government of Andhra (a)	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Carried over to page 75
	No. of Accts.	Page							
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward from page 65			14,69,85,434	16,20,51,509	16,89,31,683	41,23,37,339	93,06,62,373	28,73,55,228	2,10,77,23,566
			..	13,86,277	19,94,095	40,37,949	1,01,80,829	30,30,421	2,06,29,571
PART III—PUBLIC ACCOUNT—<i>contd.</i>									
P.—Deposits and Advances—									
<i>Deposits bearing interest—</i>									
Deposits of Depreciation Reserve of Government Commercial Concerns	108		..	20,842	..	..	..	..	20,842
General Reserve Fund—Transport	108		..	..	..	..	..	..	..
Depreciation Reserve Fund—Road Transport Schemes	108		..	..	..	..	..	..	..
Depreciation Reserve Fund—Irrigation	108	584-589	..	..	..	..	..	..	..
Depreciation Reserve Fund—Electricity	108		..	..	..	..	..	..	..
Other Deposits—	111	594-596	..	..	..	..	4,596	..	4,596
<i>Deposits not bearing interest—</i>									
Appropriation for Reduction or Avoidance of Debt—									
Sinking Funds	103	473-575	..	..	..	..	19,80,989	5,476	30,02,465
Other Appropriations	42		..	..	..	..	..	..	..
Sinking Fund investment Account	103	573-575	..	..	..	..	4,66,90,392	13,15,373	4,80,11,765
Fund for Development Schemes	108	584	..	..	24,231	..	..	36,62,680	36,86,911
Famine Relief Fund	102	572	..	..	..	1,27,242	36,06,633	1,64,000	38,97,875
General Police Fund	108		..	..	..	53,857	..	..	53,857
Securities adjustment Reserve	108		..	..	..	..	..	..	..
Fund for financing Public and Private Irrigation Works	108		..	..	..	..	..	..	..
Depreciation Reserve Fund Government Presses	108	584-589	..	..	27,198	..	94,014	8,162	1,29,374
Publication Fund (Assam)	108		..	..	7,639	..	..	..	7,639
Fund for Promotion of Education among Educationally Backward Classes	108		..	..	..	..	..	..	..
			..	20,842	59,068	1,81,099	5,33,98,624	51,55,691	5,88,15,324
Carried over to page 81			..	13,86,277	19,94,095	40,37,949	1,01,80,829	30,30,421	2,06,29,571
			14,69,85,434	16,20,41,509	16,89,31,683	41,23,37,339	93,00,62,373	28,73,55,228	2,10,77,23,566

(a) Represents transactions for the Period from 1st October 1953 to 31st March 1954.

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

RECEIPTS	Details of Subsidiary Accounts		Brought forward from page 72	Government of Madras (Composite) (a)	Government of Madras (Residuary) (b)	Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Carried over to page 76
	No. of Acct.	Page							
Brought forward from page 66			Rs. 2,20,80,00,689	Rs. 58,42,70,727	Rs. 30,51,31,644	Rs. 22,20,55,735	Rs. 54,48,99,902	Rs. 99,09,42,186	Rs. 4,85,53,03,883
PART III—PUBLIC ACCOUNT—contd.			4,37,67,699	1,05,19,365	57,46,245	32,94,430	67,77,682	1,73,06,575	8,74,11,906
P.—Deposits and Advances—									
<i>Deposits bearing interest—</i>									
Deposits of Depreciation Reserve of Government Commercial Concerns	108		90,585	3,02,889	5,96,352	5,77,080	..	..	15,66,906
General Reserve Fund—Transport	108		..	..	..	..	..	..	..
Depreciation Reserve Fund—Road Transport Scheme	108		..	..	..	..	..	..	..
Depreciation Reserve Fund—Irrigation	108	584-589	9,93,167	..	..	..	..	13,27,816	23,90,983
Depreciation Reserve Fund—Electricity	108		..	..	..	..	..	48,36,399	48,36,399
Contingency Reserve Fund—Electricity	108		..	..	..	..	..	7,32,680	7,32,680
Other Deposits	111	594-596	..	..	..	..	..	..	..
<i>Deposits not bearing interest—</i>									
<i>Appropriation for Reduction or Avoidance of Debt—</i>									
Sinking Funds	103	673-575	2,06,15,058	1,06,29,547	2,68,300	16,21,000	..	2,10,7,241	6,41,41,146
Other Appropriations	42	282-283	1,26,96,016	2,93,273	23,22,317	14,77,098	1,18,34,943	40,49,319	3,26,73,966
Sinking Funds Investment Account	103	573-575	3,10,63,838	29,45,500	..	..	..	..	3,40,09,338
Fund for Development Schemes	108	584-589	1,27,45,180	..	..	..	..	..	1,27,45,180
Famine Relief Fund	102	572	45,06,936	5,00,000	..	1,56,865	1,00,000	21,94,143	74,57,944
General Police Fund	108	684	53,857	..	..	..	..	..	53,857
Securities Adjustment Reserve	108	589	..	..	..	..	..	..	..
Revenue Reserve Fund	107	582	..	..	..	..	..	20,70,347	20,70,347
Fund for Financing Public and Private Irrigation Works	108		..	..	..	..	..	..	..
Orissa Loan Stipend Fund	108		..	..	..	1,53,416	..	..	1,53,416
Motor Transport Reserve Fund	108		..	..	..	..	45,443	..	45,443
Depreciation Reserve Fund—Government Presses	108	584-589	3,96,487	66,400	1,29,517	..	..	2,59,489	8,51,893
Publication fund (Assam)	108		1,821	..	..	..	..	..	1,821
Fund for promotion of Education amongst educationally backward classes	108		..	..	..	..	8,00,000	..	8,00,000
Carried over to page 82			8,31,62,945	1,47,37,609	3,17,486	39,85,459	1,27,80,366	3,64,77,434	15,44,61,319
			4,37,67,699	1,05,19,365	57,46,245	32,94,430	67,77,682	1,73,06,575	8,74,11,906
			2,20,80,00,689	58,42,70,727	30,51,34,644	22,20,55,735	54,48,99,902	99,09,42,186	4,85,53,03,883

(a) Represents transactions for the period from 1st April, 1953 to 30th September 1953.

(b) Represents transactions for the period from 1st October 1953 to 31st March 1954.

GOVERNMENTS for the year ended 31st March 1954—*contd.*

DISBURSEMENTS	Details of Subsidiary Accounts		Brought forward from page 73	Government of Madras (Composite) (a)	Government of Madras (Residuary) (b)	Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Carried over to page 77
	No. of Acct.	Page							
Brought forward from page 67			Rs. 2,10,77,23,766	Rs. 44,79,95,917	Rs. 34,81,05,315	Rs. 24,07,30,702	Rs. 57,73,47,139	Rs. 88,08,64,945	Rs. 4,60,27,67,484
PART III—PUBLIC ACCOUNT <i>—contd.</i>			2,06,29,571	49,09,086	37,54,281	19,05,919	51,09,976	92,72,597	5,81,430
P.—Deposits and Advances—									
<i>Deposits bearing interest—</i>									
Deposits of Depreciation Reserve of Government Commercial concerns	108		20,842	4,96,445	4,64,452	6,28,155	..	..	18,09,894
General Reserve Fund—Transport	108		..	..	..	..	..	..	..
Depreciation Reserve Fund—Road Transport Scheme	108		..	..	..	..	..	..	..
Depreciation Reserve Fund—Irrigation	108	584-589	..	..	..	..	..	9,42,480	9,42,480
Depreciation Reserve Fund—Electricity	108		..	..	..	..	..	4,79,696	4,79,696
Contingency Reserve Fund—Electricity	108		..	..	..	..	..	..	..
Other Deposits	111	594-596	4,506	34,426	26,000	..	..	..	65,022
<i>Deposits not bearing interest—</i>									
Appropriation for Reduction or Avoidance of Debt—									
Sinking Funds	103	573-575	30,02,465	89,87,753	..	..	..	21,62,578	1,41,52,796
Sinking Fund Investment Account	103		4,80,11,765	29,45,437	..	..	..	1,80,57,458	6,90,14,660
Fund for Development Schemes	108	584-589	36,86,911	..	..	..	..	..	36,86,911
Famine Relief Fund	102	572	38,97,875	..	..	34,843	..	16,22,607	55,55,415
General Police Fund	108		53,857	..	..	..	..	..	53,857
Securities Adjustment Reserve	108	584-589	..	..	..	..	..	..	..
Revenue Reserve Fund	107	582	..	..	..	..	..	2,20,21,822	2,20,21,822
Fund for Financing Public and Private Irrigation Works	108		..	..	..	..	..	..	..
Depreciation Reserve Fund Govt. Presses	108		1,29,374	17,248	82,001	..	..	3,03,935	5,32,558
Motor Transport Fund—Punjab	106	584-589	7,639	..	..	..	..	..	7,639
Publication Fund—Assam	108		..	..	..	..	..	..	..
Fund for Promotion of Education amongst Educationally Backward Classes	108		..	..	..	..	7,76,237	..	7,76,237
			5,88,15,324	1,24,81,909	5,72,453	6,62,998	7,76,237	4,55,90,666	11,88,98,987
Carried over to page 83			2,06,29,571	49,09,086	37,54,281	19,05,919	51,09,976	92,72,597	4,55,81,430
			2,10,77,23,566	44,79,95,817	34,81,05,315	24,07,30,702	57,73,47,139	88,08,64,945	4,60,27,67,484

(a) Represents transactions for the period from 1st April 1953 to 30th September 1953.

(b) Represents transactions for the period from 1st October 1953 to 31st March 1954.

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

RECEIPTS	Details of Subsidiary Accounts		Brought forward from page 74	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of PEPSU	Carried over to page 78
	No. of Acct.	Page							
Brought forward from page 68			Rs. 4,85,53,03,883	Rs. 87,89,38,634	Rs. 37,21,15,504	Rs. 19,09,72,237	Rs. 30,09,00,638	Rs. 8,47,90,990	Rs. 6,68,30,21,886
			8,74,11,996	1,07,73,805	34,69,889	2,14,814	3,64,91,373	2,91,908	13,86,53,765
PART III—PUBLIC ACCOUNT									
—contd.									
F—Deposits and Advances—									
<i>Deposits bearing interest—</i>									
Deposits of Depreciation Reserve of Government Commercial concerns	108		15,66,906	13,01,593	44,85,091	..	45,62,605	..	1,19,16,795
General Reserve Fund—Transport	108		..	..	..	..	..	..	..
Depreciation Reserve Fund—Road Transport Scheme	108		..	..	..	..	..	..	..
Depreciation Reserve Fund—Irrigation	108	584-589	23,20,983	..	..	..	..	..	23,20,983
Depreciation Reserve Fund—Electricity	108		48,36,399	2,22,500	..	..	49,70,100	..	1,00,28,959
Contingency Reserve Fund—Electricity	108		7,32,680	..	..	..	..	..	7,32,680
Other Deposits	111	594-596	..	6	30,98,968	..	..	..	30,98,974
<i>Deposits not bearing interest—</i>									
Appropriation for Reduction or Avoidance of Debt—									
Sinking Funds	103	573-575	5,41,41,146	27,96,712	13,51,64,722	..	58,07,000	40,00,000	20,19,09,580
Other Appropriations	42	282-283	3,26,73,966	..	51,12,366	..	..	..	3,77,86,332
Sinking Fund Investment Account	103	573-575	3,40,09,338	..	..	..	..	..	3,40,09,338
Fund for Development Schemes	108	584-589	1,27,45,180	..	10,48,60,510	..	..	4,11,776	11,80,17,466
Famine Relief Fund	102	572	74,57,944	..	40,38,285	9,37,380	21,05,615	..	1,54,39,224
General Police Fund	108	584-589	53,857	..	..	..	..	..	53,857
Securities Adjustment Reserve	108		..	..	1,86,25,000	..	..	..	1,86,25,000
Revenue Reserve Fund	107	582	20,70,347	..	..	..	..	..	20,70,347
Fund for Financing Public and Private Irrigation Works	108		..	..	..	..	..	..	..
Orissa Loan Stipend Fund	108		1,53,416	..	..	..	..	..	1,53,416
Motor Transport Reserve Fund	108		45,443	..	..	2,58,951	..	..	3,04,394
Depreciation Reserve Fund—Government Presses	108	584-589	8,51,893	1,32,205	..	1,35,339	..	50,000	11,69,937
Publication Fund—Assam	108		1,821	..	..	..	..	..	1,821
Fund for Promotion of Education amongst Educationally Backward Classes	108		8,00,000	12,30,000	..	..	..	..	20,30,000
Reserve Fund for Protection of Sugar Industry	108		..	75,213	..	..	..	..	75,213
			15,44,61,319	57,58,229	37,62,75,542	13,32,170	1,74,45,320	44,61,776	45,97,34,350
Carried over to page 78			8,74,11,996	1,07,73,805	34,69,889	2,14,814	3,64,91,373	2,91,908	13,86,53,765
			4,85,53,03,883	87,89,38,634	37,21,15,504	19,09,72,237	30,09,00,638	8,47,90,990	6,68,30,21,886

GOVERNMENTS for the year ended 31st March 1954—*contd.*

DISBURSEMENTS	Details of Subsidiary Accounts		Brought forward from page 75	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of PEPSU	Carried over to page 79
	No. of Acct.	Page							
Brought forward from page 60	..	..	Rs. 4,60,27,67,484	Rs. 93,57,00,450	Rs. 41,41,28,605	Rs. 16,16,31,752	Rs. 28,41,62,934	Rs. 8,88,82,724	Rs. 6,48,72,73,949
	..	..	4,55,81,430	55,90,762	49,78,817	1,62,589	3,36,72,259	1,49,149	8,98,50,026
PART III—PUBLIC ACCOUNT									
— <i>contd.</i>									
P—Deposits and Advances—									
<i>Deposits bearing Interest—</i>									
Deposits of Depreciation Reserve of Government Commercial Concerns	108		16,09,894	..	39,46,647	..	14,67,229	..	1,23,770
General Reserve Fund—Transport	108	584-589	..	..	..	..	..	..	..
Depreciation Reserve Fund—Road Transport Scheme	108		..	..	..	..	..	..	..
Depreciation Reserve Fund—Irrigation	108		9,42,480	..	..	..	..	..	9,42,480
Depreciation Reserve Fund—Electricity	108	584-589	4,79,696	..	..	..	..	..	4,79,696
Contingency Reserve Fund—Electricity	108	584-589	..	..	..	..	..	..	..
Other Deposits	111	584-586	65,022	4,609	..	..	..	..	69,631
<i>Deposits not bearing Interest—</i>									
Appropriation for Reduction or Avoidance of Debt—									
Sinking Funds	103	573-575	1,41,52,796	..	34,542	..	..	..	1,41,67,338
Other Appropriations	42	282-283	..	..	..	..	..	..	..
Sinking Fund Investment Account	103	573-575	9,90,14,660	26,90,600	13,62,32,832	..	58,07,090	..	21,37,44,092
Fund for Development Schemes	108	584-585	36,86,911	..	7,21,87,870	..	..	9,05,761	7,67,80,542
Famine Relief Fund	102	572	55,55,415	..	83,30,000	17,14,916	21,95,615	..	1,47,05,946
General Police Fund	108	584-589	53,857	..	..	..	..	..	53,857
Securities Adjustment Reserve	108	589	..	..	2,38,88,113	..	..	..	2,38,88,113
Revenue Reserve Fund	107	582	2,20,21,822	..	..	..	..	..	2,20,21,822
Fund for Financing Public and Private Irrigation Works	108		..	..	..	..	..	..	..
Depreciation Reserve Fund—Government Presses	108		5,32,558	21,076	..	..	..	74,947	6,28,581
Motor Transport Fund—Punjab	108		..	..	..	..	..	..	..
Publication Fund—Assam	108	584-589	7,639	..	..	..	..	..	7,639
Fund For Promotion of Education amongst Educationally Backward Classes	108		7,76,237	12,28,634	..	..	..	1,97,797	21,97,668
			11,88,98,987	39,38,919	24,16,20,004	17,14,916	93,79,844	11,78,505	37,67,31,176
Carried over to page 85			4,55,81,430	55,90,762	49,78,817	1,62,589	3,36,87,259	1,49,149	8,98,50,026
			4,60,27,67,484	93,57,00,450	41,41,28,605	16,16,31,752	28,41,62,934	8,88,82,724	6,48,72,73,949

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

RECEIPTS	Details of Subsidiary Accounts		Brought forward from page 70	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	Total
	No. of Acct.	Page					
Brought forward from page 70			6,63,30,21,886	40,27,57,828	24,79,68,409	37,74,65,267	7,71,12,13,390
			13,86,53,765	22,57,596	5,07,645	3,07,65,028	17,21,84,034
PART III—PUBLIC ACCOUNT—contd.							
P—Deposits and Advances—							
<i>Deposits bearing Interest—</i>							
Deposits of Depreciation Reserve of Government Commercial Concerns	108		1,19,16,795	..	..	67,79,379	1,86,96,174
General Reserve Fund—Transport	108		..	..	..	94,301	94,301
Depreciation Reserve Fund—Road Transport Scheme	108	584-589	..	..	..	..	..
Depreciation Reserve Fund—Irrigation	108		23,20,983	..	..	..	23,20,983
Depreciation Reserve Fund—Electricity	108		1,00,28,999	..	..	..	1,00,28,999
Contingency Reserve Fund—Electricity	108		7,32,680	..	..	16,69,840	24,02,520
Other Deposits	111	594	30,98,974	1,47,722	..	..	32,46,696
<i>Deposits not bearing Interest—</i>							
Appropriation for Reduction or Avoidance of Debt—							
Sinking Funds	103	573-575	20,19,09,680	..	1,08,213	27,33,513	20,47,51,306
Other Appropriations	42	282-283	3,77,86,332	15,00,000	11,52,744	..	4,04,39,076
Sinking Fund Investment Account	103	573-575	3,40,09,338	..	..	92,46,905	4,32,56,243
Fund for Development Schemes	108	584-589	11,80,17,466	5,82,834	..	25,42,718	12,11,43,018
Famine Relief Fund	102	572	1,54,29,224	30,85,159	5,00,000	26,107	1,90,40,490
General Police Fund	108	584-589	53,857	..	..	..	53,857
Securities Adjustment Reserve	108		1,86,25,000	..	..	..	1,86,25,000
Revenue Reserve Fund	107	582	20,70,347	..	..	..	20,70,347
Fund for Financing Public and Private Irrigation Works	108		..	..	..	..	..
Orissa Loan Stipend Fund	108		1,53,416	..	..	..	1,53,416
Motor Transport Reserve Fund	108		3,04,394	..	..	..	3,04,394
Depreciation Reserve Fund—Government Presses	108	584-589	11,69,937	..	..	..	11,69,937
Publication Fund—Assam	108		1,821	..	..	..	1,821
Fund for Promotion of Education amongst Educationally Backward classes	108		20,30,000	..	..	..	20,30,000
Reserve Fund for Protection of Sugar Industry	108		75,213	..	..	..	75,213
			45,97,34,356	53,15,715	17,60,957	2,30,92,763	48,99,03,791
Carried over to page 36			13,86,53,765	22,57,596	5,07,645	3,07,65,028	17,21,84,034
			6,63,30,21,886	40,27,57,828	24,79,68,409	37,74,65,267	7,71,12,13,390

GOVERNMENTS for the year ended 31st March 1954—*contd.*

DISBURSEMENTS	Details of Subsidiary Accounts		Brought forward from page 77	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	Total
	No. of Acct	Page					
Brought forward from page 71			6,48,72,73,949	41,77,23,068	21,62,62,248	38,09,15,253	7,50,21,74,518
			8,98,50,026	13,38,326	3,89,700	3,53,79,155	12,69,57,207
PART III—PUBLIC ACCOUNT—<i>contd.</i>							
P—Deposits and Advances—							
<i>Deposits bearing Interest—</i>							
Deposits of Depreciation Reserve of Government Commercial Concerns	108		70,23,770	..	..	1,56,702	71,80,472
General Reserve Fund—Transport	108		..	..	..	48,09,360	48,09,360
Depreciation Reserve Fund—Road Transport Scheme	108	584-589	..	..	..	..	..
Depreciation Reserve Fund—Irrigation	108		9,42,480	..	..	..	9,42,480
Depreciation Reserve Fund—Electricity	108		4,79,696	..	..	..	4,79,696
Contingency Reserve Fund—Electricity	108		..	..	..	..	..
Other Deposits	111	594-596	69,631	9,00,453	..	..	9,70,084
<i>Deposits not bearing Interest—</i>							
Appropriation for Reduction or Avoidance of Debt—							
Sinking Funds	103	573-575	1,41,87,338	..	2,991	1,65,34,854	3,07,25,183
Other Appropriations	42	282-283	..	..	..	..	..
Sinking Fund Investment Account	103	573-575	21,37,44,092	..	4,94,687	6,41,671	21,48,80,450
Fund for Development Schemes	108	584-589	7,67,80,542	..	..	74,69,693	8,42,50,235
Famine Relief Fund	102	572	1,47,05,946	50,21,272	3,00,000	..	2,00,27,218
General Police Fund	108	584-589	53,857	..	..	..	53,857
Securities Adjustment Reserve	108		2,38,88,113	..	..	..	2,38,88,113
Revenue Reserve Fund	107	582	2,20,21,822	..	..	..	2,20,21,822
Fund for Financing Public and Private Irrigation Work	108		..	..	..	..	..
Depreciation Reserve Fund—Government Presces	108		6,28,581	..	..	..	6,28,581
Motor Transport Fund	108		..	..	..	..	..
Publication Fund—Assam	108	584-589	7,639	..	..	..	7,639
Fund for Promotion of Education amongst Educationally Backward Classes	108		21,97,668	..	..	..	21,97,668
			37,67,31,175	59,21,725	7,97,678	2,96,12,280	41,30,62,858
Carried over to page 87			8,98,50,026	13,38,326	3,89,700	3,53,79,155	12,69,57,207
			6,48,72,73,949	41,77,23,068	21,62,62,248	38,09,15,253	7,50,21,74,518

GOVERNMENTS for the year ended 31st March 1954—*contd.*

DISBURSEMENTS	Details of subsidiary Accounts		Total Government of Part 'C' States	Government of Andhra (a)	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Total Carried to page 83
	No. of Account	Page							
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward from page 73.			14,69,85,434	16,20,51,509	16,89,31,683	41,23,37,339	93,00,62,373	28,73,55,228	2,10,77,23,566
PART III—PUBLIC ACCOUNT				20,842	59,066	1,81,099	5,33,93,624	51,55,691	5,88,15,324
F—Deposits and Advances—<i>concd</i>									
<i>Deposits not bearing interest—concd.</i>									
Pension Equalisation Fund	108		..	..	..	27,090	..	..	27,090
Deposit of Depreciation Reserve of Commercial Concerns	108		..	..	..	..	72,909	..	72,909
Fund for Development of Hindi and State Language.	108		..	..	..	..	..	..	..
Depreciation Reserve Fund—Electricity	108		..	4,462	..	..	..	..	4,462
Hospital Fund	108		..	..	..	..	..	..	..
Zamindari Abolition Fund	108		..	..	..	..	..	24,947	24,947
Irrigation and Power Development Fund	108		..	..	..	..	..	10,00,000	10,00,000
Special Development Fund	108		..	..	..	..	..	..	..
Bombay State Development Fund	108		..	..	..	..	50,00,000	..	50,00,000
Village Development Fund	108		..	..	..	..	..	..	..
Magh Mela Fund (U. P.)	108		..	..	..	..	..	..	..
Industrial Research and Development Fund	108		..	..	..	..	..	..	..
Nazul Fund (Lucknow)	108	584-589	..	..	..	..	..	..	..
Bombay State Milk Fund	108		..	..	..	..	78,11,593	..	78,11,593
Debt Redemption and Avoidance Fund	108		..	..	..	..	1,20,00,294	..	1,20,00,294
Sugar Cane Cess Fund	108		..	74,211	..	..	34,26,914	..	35,01,131
Special Reserve Fund—Electricity	108		..	..	..	..	..	..	..
Insurance Fund	108		..	..	..	..	13,67,911	..	13,67,911
State Road Fund	108		..	..	..	..	2,96,54,043	..	2,96,54,043
Dangs District Reserve Fund	108		..	..	..	..	9,85,650	..	9,85,650
Fund for Village Reconstruction and Harijans Uplift	108		..	..	..	..	..	..	..
Hindu Religious and Charitable Endowment Fund	108		..	..	..	..	..	..	..
Postwar Reconstruction and Development Fund	108		..	..	..	..	..	..	..
Deposits of Local Fund	109	590-592	..	4,11,82,795	2,65,13,160	6,57,75,466	28,85,44,336	4,66,03,193	46,86,18,950
Civil Deposits	111		..	4,38,71,782	4,38,43,405	3,72,58,550	19,72,36,764	3,38,76,327	35,60,86,828
Other Accounts	111	594-596	..	33,11,866	1,11,67,664	16,88,755	1,56,06,443	25,99,211	3,43,73,939
Advances	..		..	21,33,136	43,34,263	95,21,525	96,82,578	1,21,29,253	3,78,00,755
Suspense	..		..	..	52,47,039	..	8,79,12,780	7,64,68,904	16,96,28,723
Miscellaneous	..		..	..	140	..	..	1,260	1,400
Total	..		..	9,06,99,100	9,11,64,739	11,44,52,395	71,27,00,839	17,78,58,786	1,18,67,75,859
S—Remittances—									
Adjusting Account between Central and State Governments	..		..	..	20,65,047	10,81,418	33,343	23,07,661	54,87,469
Adjusting Account with Railways	..		..	165	..	10,29,333	..	..	10,29,498
Inter State Suspense Account	..		..	2,21,730	..	61,618	31,108	..	3,14,456
Other Local Remittances	..		..	..	..	..	75,55,579	..	75,55,579
Total	..		..	2,21,895	20,65,047	21,72,369	76,20,030	23,07,661	1,43,87,002
Total Public Account	..		..	9,22,07,272	9,52,23,881	12,06,62,713	73,05,01,098	18,31,96,868	1,22,17,92,432
Total Parts I, II and III	..		14,69,85,434	25,42,68,781	26,41,55,564	53,30,00,052	1,66,05,64,071	47,05,52,096	3,32,95,15,998
Closing Balance 31st March 1954	111 & 115	665	*2,49,83,057	8,00,34,280	3,02,43,033	6,51,44,366	5,65,08,842	70,57,492	26,39,71,070
GRAND TOTAL	..		17,19,68,491	33,42,93,061	29,43,98,597	59,81,44,418	1,71,70,72,913	47,76,09,588	3,59,34,87,068

(a) Represents transactions for the period from 1st October 1953 to 31st March 1954.

Rs.

*Ajmer	16,96,776
Bhopal	10,36,640
Coorg	85,44,728
Delhi	76,61,400
Himachal Pradesh	10,32,656
Vindhya Pradesh	50,10,857

Total . 2,49,83,057

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

RECEIPTS	Details of Subsidiary Accounts		Brought forward from page 80	Government of Madras (Composite) (a)	Government of Madras (Residuary) (b)	Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Carried over to page 84
	No. of Acct.	Page							
Brought forward from page 74			Rs. 2,20,30,00,689	Rs. 58,42,70,727	Rs. 30,51,34,644	Rs. 22,20,55,735	Rs. 54,48,99,902	Rs. 99,09,42,186	Rs. 4,85,53,03,883
PART III—PUBLIC ACCOUNT—contd.			4,37,07,999	1,05,19,365	57,46,245	32,94,430	67,77,682	1,73,06,575	8,74,11,996
P—Deposits and Advances—contd.			8,31,92,945	1,47,37,609	33,17,486	39,85,459	1,27,80,386	3,64,77,434	15,44,61,319
<i>Deposits not bearing interest—contd.</i>									
Pension Equalisation Fund	108		1,400	..	..	..	..	..	1,400
Deposits of Depreciation Reserve of Commercial concerns	108		20,21,700	..	..	..	15,37,429	36,86,270	72,45,399
Fund for Development of Hindi and State Languages	108		1,00,000	..	..	..	..	70,200	1,70,200
Depreciation Reserve Fund Electricity	108		6,97,400	24,54,972	34,55,812	1,81,663	20,68,880	..	88,58,727
Hospital Fund	108		..	..	..	..	..	..	..
Zamindari Abolition Fund	108		-28,10,869	63,750	10,53,750	56,23,808	..	50,14,93,934	50,54,34,373
Irrigation and Power Development Fund	108		..	..	..	..	..	..	..
Special Development Fund	108		134	..	..	..	..	3,30,00,000	3,30,00,134
Bombay State Development Fund	108		20,00,000	..	..	..	..	..	20,00,000
Village Development Fund	108	584-589	..	..	..	..	..	..	..
Magh Mela Fund (U. P.)	108		..	..	..	..	..	28,93,658	28,93,658
Industrial Research and Development Fund	108		..	..	..	..	..	..	..
Nazul Fund (Lucknow)	108		..	..	..	..	..	6,08,674	6,08,674
Rudrapur Township Development Fund	108		..	..	..	..	..	77,994	77,994
Bombay State Milk Fund	108		1,44,02,872	..	..	..	..	..	1,44,02,872
Debt Redemption and Avoidance Fund	108		1,22,52,773	..	..	..	..	..	1,22,52,773
Sugar Cane Cess Fund	108		75,67,250	10,62,232	1,30,506	..	..	..	87,59,988
Special Reserve Fund—Electricity	108		39,615	18,61,383	9,67,715	..	..	-5,15,590	23,53,123
Foodgrains Reserve Fund	108		..	..	..	..	51,270	..	51,270
Insurance Fund	108		11,28,757	7,460	1,607	..	..	..	11,37,824
State Road Fund	108		2,71,51,921	..	..	14,22,776	..	1,02,42,000	3,88,16,697
Dangs District Reserve Fund	108		15,11,897	..	..	..	..	..	15,11,897
Fund for Village Reconstruction and Harijan uplift	108		574	1,266	1,069	..	..	..	2,869
Hindu Religious and Charitable Endowment Fund	108		..	4,41,455	35,795	..	..	..	4,77,250
Post War Reconstruction and Development Fund	108		..	..	..	..	..	..	..
Deposit of Local Funds	109	590-592	49,80,04,453	9,12,04,433	8,37,02,917	1,61,08,774	2,56,44,280	10,06,06,753	81,52,71,610
Civil Deposits	111	594-596	35,92,11,975	35,41,26,221	21,25,50,971	2,58,72,145	11,56,16,383	18,68,86,671	1,25,42,64,366
Other Accounts	111		1,98,38,791	24,79,136	68,78,895	10,96,611	26,28,284	30,85,776	3,60,07,492
Advances	..		4,68,87,557	1,10,39,852	29,07,451	57,23,637	64,16,991	1,63,79,084	8,93,54,572
Suspense	..		10,10,03,090	20,62,456	27,45,382	9,41,500	90,97,156	30,64,766	11,89,04,349
Miscellaneous	..		2,75,08,672	..	6,16,49,165	..	5,41,383	21,15,200	9,18,14,420
Total			1,20,16,82,907	48,16,32,213	37,94,08,511	6,09,56,373	17,63,82,442	90,01,72,824	3,20,01,35,270
S—Remittances—									
Adjusting Account between Central and State Governments	..		4,974	..	5,28,103	..	8,98,545	20,25,500	34,57,122
Adjusting Account with Railways	..		17,01,053	..	1,46,696	..	29,725	..	18,77,474
Inter-State Suspense Account	..		28,881	-61,836	16	4,397	..	..	-28,540
Other Local Remittances	..		1,19,83,586	81,02,252	2,73,880	35,84,493	..	..	2,30,44,211
Total			1,37,18,494	80,40,416	9,48,697	35,88,890	9,28,270	20,25,500	2,92,50,267
Total Public Account			1,25,91,69,100	50,00,91,994	38,61,03,453	6,78,39,693	18,40,88,394	91,95,04,899	3,31,67,97,533
Total Parts I, II and III			3,46,71,69,789	1,08,43,62,721	69,12,38,097	28,98,95,428	72,89,88,296	1,91,04,47,085	8,17,21,01,416
Opening Balance 1st April 1953	111 & 115	606	12,63,17,279	55,93,322	4,46,406 (c)	2,35,60,384	5,43,92,417	7,55,67,779	28,59,83,587
GRAND TOTAL			3,59,34,87,068	1,08,99,62,043	69,16,84,503	31,35,55,812	78,33,60,713	1,98,60,14,864	8,45,80,85,003

(a) Represents transactions for the period from 1st April 1953 to 30th September 1953.

(b) Represents transactions for the period from 1st October 1953 to 31st March 1954.

(c) Represents the opening balance as on 1st October 1953.

GOVERNMENTS for the year ended 31st March 1954—contd.

DISBURSEMENTS	Details of Subsidiary Accounts		Brought forward from page 81	Government of Madras (Composite) (a)	Government of Madras (Residuary) (b)	Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Carried over to page 85
	No. of Acct.	Page							
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			2,10,77,23,566	44,79,95,817	34,81,05,315	24,07,30,702	57,73,47,139	88,08,64,945	4,60,27,67,484
Brought forward from page 7			2,06,29,571	49,09,086	37,54,281	19,05,919	51,09,976	92,72,597	4,55,81,430
			5,88,15,324	1,24,81,309	5,72,453	6,62,698	7,76,237	4,55,90,666	11,88,98,987
PART III—PUBLIC ACCOUNT—contd.									
F—Deposits and Advances—concl.									
<i>Deposit not bearing interest—concl.</i>									
Pension Equalisation Fund	108		27,000	..	..	..	..	..	27,000
Deposit of Depreciation Reserve of Commercial Concerns	108		72,909	..	..	..	8,75,833	22,61,953	32,10,695
Fund for Development of Hindi and State Languages	108		..	..	..	..	..	75,437	75,437
Depreciation Reserve Fund—Electricity	108		4,462	40,35,370	33,12,541	..	5,30,417	..	78,82,790
Hospital Fund	108		..	..	..	..	..	2,92,132	2,92,132
Zamindari Abolition Fund	108		24,947	..	9,23,123	36,72,060	..	54,38,16,929	54,84,37,050
Orissa Loan Stipend Fund	108		..	..	..	90,444	..	..	90,444
Irrigation and Power Development Fund	108		10,00,000	..	..	..	..	..	10,00,000
Special Development Fund	108		..	..	..	..	..	3,30,00,000	3,30,00,000
Motor Transport Reserve Fund	108		..	..	..	..	21,461	..	21,461
Bombay State Development Fund	108		50,00,000	..	..	..	..	..	50,00,000
Village Development Fund	108	584-589	..	..	..	..	..	..	..
Magh Mela Fund (U.P.)	108		..	..	..	..	..	30,60,699	30,60,699
Industrial Research Fund	108		..	..	..	..	..	..	..
Nazul Fund (Lucknow)	108		..	..	..	..	..	9,00,070	9,00,070
Bombay State Milk Fund	108		78,11,593	..	..	..	..	..	78,11,593
Debt Redemption and Avoidance Fund	108		1,20,00,294	..	..	..	..	..	1,20,00,294
Rudrapur Township and Development Fund	108		..	..	..	..	..	1,12,751	1,12,751
Sugar Cane Cess Fund	108		35,01,131	80,146	16,375	..	..	..	35,97,672
Sugar Research and Labour Housing Fund	108		..	..	..	..	..	21,59,879	21,59,879
Special Reserve Fund—Electricity	108		..	37,28,439	6,87,676	..	..	..	44,16,115
Insurance Fund	108		13,67,911	..	..	..	..	..	13,67,911
State Road Fund	108		2,96,54,043	247	106	..	..	1,44,49,510	4,41,03,906
Dangs District Reserve Fund	108		9,85,650	..	..	..	..	..	9,85,650
Fund for Village Reconstruction and Harijan Uplift	108		..	403	..	..	..	..	403
Mindu Religious and Charitable Endowment Fund	108		..	3,89,045	898	..	..	..	3,90,843
Post War Reconstruction and Development Fund	108		..	..	..	..	..	..	..
Deposits of Local Fund	109	590-592	46,86,18,950	11,23,66,396	6,96,83,002	1,42,43,568	2,49,19,194	9,62,47,427	78,60,78,537
Civil Deposits	111	594-596	35,60,86,828	41,05,14,023	18,24,71,603	2,41,79,735	10,21,54,996	16,50,42,178	1,24,04,49,363
Other Accounts	111		3,43,73,939	26,67,953	51,37,344	9,61,423	18,33,994	35,84,981	4,85,59,634
Advance	..		3,78,00,755	64,54,477	33,18,520	78,81,934	46,16,947	1,58,28,294	7,59,00,927
Suspense	..		16,96,28,723	48,88,730	22,56,321	183	30,46,678	38,48,766	18,36,69,401
Miscellaneous	..		1,400	8,04,37,006	..	3,011	..	..	8,04,41,417
Total			1,18,67,75,859	63,80,44,444	26,83,79,962	5,16,95,356	13,87,75,757	93,02,71,672	3,21,39,43,650
8—Remittances—									
Adjusting Account between Central and State Governments.	..		54,87,469	—15,72,615	..	2,43,849	..	..	41,58,703
Adjusting Account with Railways	..		30,29,498	—10,922	..	9,484	..	2,21,477	12,49,537
Inter State Suspense Account	..		3,14,456	..	..	..	2,41,837	1,38,532	6,94,825
Other Local Remittances	..		75,55,579	..	..	..	4,95,99,833	86,25,270	6,57,80,692
Total			1,43,87,002	—15,83,537	..	2,33,333	4,98,41,670	89,85,279	7,18,83,747
Total Public Account			1,22,17,92,432	64,13,69,993	27,21,34,243	5,38,54,608	19,37,27,403	94,85,29,548	3,33,14,08,227
Total Parts I, II and III			3,32,95,15,998	1,08,93,65,819	62,02,39,558	29,45,85,310	77,10,74,542	1,82,93,94,493	7,93,41,75,711
Closing Balance 31st March, 1954	111 & 115	606	26,39,71,070	(c) 5,96,233	7,14,44,945	1,89,70,502	1,23,06,171	15,66,20,371	62,39,09,292
GRAND TOTAL			3,59,34,87,068	1,08,99,62,043	69,16,84,503	31,35,55,812	78,33,80,713	1,98,60,14,864	8,45,80,85,003

(a) Represents transactions for the period from 1st April 1953 to 30th September 1953.
 (b) Represents transactions for the period from 1st October 1953 to 31st March 1954.
 (c) Represents the closing balance as on 30th September 1953.

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

RECEIPTS	Details of Subsidiary Account		Brought forward from page 82	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Carried over to page 85
	No. of Account	Page							
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward from page 76			4,85,53,03,883	87,89,38,634	37,21,15,504	19,09,72,237	30,09,00,638	8,47,90,990	6,68,30,21,886
			8,74,11,996	1,07,73,905	34,69,869	2,14,814	3,64,91,373	2,91,908	13,86,53,765
PART III—PUBLIC ACCOUNT—concd.			15,44,61,319	57,53,229	27,62,75,542	13,32,170	1,74,45,320	44,61,776	45,97,34,856
F—Deposits and Advances—concd.									
<i>Deposits not bearing interest—concd.</i>									
Pension Equalisation Fund	103		1,400	..	..	..	..	..	1,400
Deposit of Depreciation Reserve of Commercial Concerns	108		72,45,399	..	1,56,977	12,08,828	1,82,34,618	..	2,69,35,822
Fund for Development of Hindi and State Languages	108		1,70,200	..	..	..	..	..	1,70,200
Depreciation Reserve Fund—Water Works	108		..	..	..	9,78,291	..	..	9,78,291
Depreciation Reserve Fund—Electricity	102		38,59,727	..	..	14,65,817	2,07,29,188	1,12,500	3,11,56,232
Hospital Fund	108		..	..	..	..	..	..	..
Zamindari Abolition Fund	108		50,54,34,373	..	..	..	..	..	50,54,34,373
Orissa Loan Stipend Fund	108		..	..	..	..	..	..	..
Irrigation and Power Development Fund	103		..	..	..	..	..	..	..
Special Development Fund	108		3,30,00,134	..	..	..	23,69,358	..	3,53,69,492
Motor Transport Reserve Fund	108		..	..	..	..	..	..	..
Bombay State Development Fund	108		20,00,000	..	..	..	..	..	20,00,000
Village Development Fund	108	584-587	..	..	98,496	..	..	..	98,496
Magh Mela Fund (U.P.)	108		28,93,658	..	..	..	..	..	28,93,658
Industrial Research and Development Fund	108		..	..	10,85,776	..	..	..	10,85,776
General Reserve Fund—Cooch Behar	108		..	2,63,866	..	..	..	..	2,63,866
Nazim Fund (Lucknow)	108		6,08,674	..	..	..	..	..	6,08,674
Nizam Sagar Development Fund	108		..	..	8,57,100	..	..	..	8,57,100
Bombay State M.P. Fund	108		1,44,02,872	..	..	..	..	..	1,44,02,872
Rudrapur Township Development Fund	108		77,994	..	..	..	..	..	77,994
Debt Redemption and Avoidance Fund	108		1,22,52,773	..	..	..	..	..	1,22,52,773
Sugar Cane Cess Fund	108		87,59,958	..	..	..	..	..	87,59,958
Special Reserve Fund—Electricity	108		23,53,123	..	..	..	..	..	23,53,123
Other Funds for Madhya Bharat Government	108		..	..	..	1,97,96,191	..	..	1,97,96,191
Insurance Fund	108		11,37,824	..	..	..	..	..	11,37,824
Foalgrains Reserve Fund	108		51,270	..	..	..	..	..	51,270
State Road Fund	108		3,83,16,697	..	12,34,208	..	..	..	4,01,00,906
Co-operative Marketing and Agricultural Development Fund	108		..	..	6,92,301	..	..	..	6,92,301
Dangs District Reserve Fund	108		15,11,897	..	..	..	..	..	15,11,897
Fund for Village Reconstruction and Harijan Uplift	108		2,889	..	..	..	..	..	2,889
Hindu Religious and Charitable Endowment Fund	108		4,77,250	..	..	..	..	..	4,77,250
Post War Reconstruction and Development Fund	108		..	..	..	..	..	..	..
Deposits of Local Fund	109	590-592	91,52,71,610	4,99,13,470	2,03,07,917	22,94,506	3,66,44,586	10,43,226	92,54,75,316
Civil Deposits	111		1,25,42,64,366	30,18,92,618	5,52,69,661	4,13,25,710	5,71,06,912	3,94,59,100	1,74,94,08,367
Other Deposits	111	594-596	..	..	..	..	6,204	..	6,204
Other Accounts	111		3,60,07,492	15,28,107	16,74,454	21,45,329	23,73,049	21,22,722	4,68,51,153
Advances	..		8,93,54,572	1,00,296	—40,433	30,07,828	45,257	8,27,384	9,32,94,994
Suspense	..		11,89,04,349	3,13,55,978	1,36,83,441	20,29,082	9,07,413	1,89,77,311	18,58,57,574
Miscellaneous	..		9,18,14,420	..	34,47,686	..	26,105	..	9,52,88,211
Total			3,20,01,35,270	39,08,12,564	37,47,83,126	7,66,73,752	15,59,78,010	6,70,04,919	4,26,53,36,741
B—Remittances—									
Adjusting Account between Central and State Governments	..		34,57,122	14,86,971	5,46,859	..	..	..	51,90,952
Adjusting Account with Railways	..		18,77,474	1,47,807	..	1,558	..	..	20,26,839
Inter State Suspense Account	..		—28,540	..	..	556	3,35,361	..	3,07,377
Other Local Remittances	..		2,39,44,211	..	32,07,446	..	40,39,992	5,63,762	3,17,55,411
Total			2,92,59,267	16,34,778	37,54,305	2,114	43,75,353	5,63,762	3,91,80,579
Total Public Account			3,31,67,97,533	40,32,21,147	38,20,07,300	7,68,90,680	19,68,44,736	6,78,59,689	4,44,36,21,085
Total Parts I, II and III			8,17,21,01,416	1,23,21,59,781	75,41,22,804	26,78,62,917	49,77,45,374	15,26,50,679	11,12,66,42,971
Opening Balance 1st April, 1953	111&115	606	28,59,83,587	7,59,24,989	8,38,34,891	3,07,66,676	3,52,29,764	3,89,31,162	55,06,62,069
GRAND TOTAL			8,45,80,85,003	1,35,80,84,770	83,79,57,695	29,86,29,593	53,29,66,138	19,15,81,841	11,67,73,03,040

GOVERNMENTS for the year ended 31st March 1954—*contd.*

DISBURSEMENTS	Details of Subsidiary Account		Brought forward from page 83	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Total Carried over to page 87
	No. of Account	Page							
Brought forward from page 77			Rs. 4,60,27,67,484	Rs. 93,57,00,450	Rs. 41,41,28,605	Rs. 16,16,31,752	Rs. 28,41,62,934	Rs. 8,88,82,724	Rs. 6,48,72,73,949
PART III— PUBLIC ACCOUNT			4,55,81,430	55,90,782	46,78,817	1,62,589	3,36,97,259	1,49,149	8,98,50,026
<i>—contd.</i>			11,88,98,987	39,38,919	24,16,20,004	17,14,916	93,79,844	11,78,505	37,67,31,175
P—Deposits and Advances—concl.									
<i>Deposits not bearing interests—concl.</i>									
Pension Equalisation Fund	108		27,000	..	..	..	..	..	27,000
Deposit of Depreciation Reserve of Commercial Concerns	108		32,10,695	..	42,568	..	3,52,530	..	36,05,793
Fund for Development of Hindi and State Language	108		75,437	..	..	..	..	..	75,437
Depreciation Reserve Fund—Water Works	108		..	..	..	57	..	..	57
Depreciation Reserve Fund—Electricity	108		78,82,790	..	..	11,78,687	65,37,914	11,114	1,56,10,505
Hospital Fund	108		2,92,132	..	..	..	..	22,55,027	25,47,159
Zamindari Abolition Fund	108		54,84,37,059	..	..	60,00,000	..	..	55,44,37,059
Reserve Fund for Protection of Sugar Industry	108		..	4,318	..	..	..	..	4,318
Orissa Loan Stipend Fund	108		90,444	..	..	..	..	..	90,444
Irrigation and Power Development Fund	108		10,00,000	..	..	..	..	..	10,00,000
Special Development Fund	108		3,30,00,000	..	..	..	24,29,373	..	3,54,29,373
Motor Transport Reserve Fund	108		21,461	..	..	..	..	..	21,461
Bombay State Development Fund	108	584-589	50,00,000	..	..	..	..	..	50,00,000
Village Development Fund	108		..	..	3,17,344	..	..	..	3,17,344
Magh Mela Fund (U.P.)	108		30,60,699	..	..	..	..	..	30,60,699
Industrial Reserve and Development Fund	108		..	..	5,36,279	..	..	..	5,36,279
General Reserve Fund—Cooch Behar.	108		..	6,84,821	..	..	..	..	6,84,821
Nasul Fund (Lucknow)	108		9,00,070	..	..	..	..	..	9,00,070
Nizam Sagar Development Fund	108		..	..	4,22,929	..	..	..	4,22,929
Bombay State Milk Fund	108		78,11,593	..	..	..	..	..	78,11,593
Depreciation Reserve Lease-Lend Section of Food Department	108		..	..	..	25,000	..	..	25,000
Debt Redemption and Avoidance Fund	108		1,20,00,294	..	..	..	..	..	1,20,00,294
Rudrapur Township and Development Fund	108		1,12,751	..	..	..	..	..	1,12,751
Sugar Cane Cess Fund	108		35,97,652	..	..	..	..	..	35,97,652
Sugar Research and Labour Housing Fund	108		21,59,879	..	..	..	..	..	21,59,879
Special Reserve Fund—Electricity	108		44,16,115	..	..	..	..	..	44,16,115
Other Funds of Madhya Bharat Government	108		..	..	..	1,06,63,339	..	..	1,06,63,339
Insurance Fund	108		13,67,911	..	..	..	..	..	13,67,911
State Road Fund	108		4,41,03,906	..	9,86,514	..	..	..	4,50,90,420
Co-operative Marketing and Agricultural Development Fund	108		..	..	16,249	..	..	..	16,249
Dangs District Reserve Fund	108		9,85,650	..	..	..	..	..	9,85,650
Fund for Village Reconstruction and Harijan Uplift	108		403	..	..	..	..	..	403
Hindu Religious and Charitable Endowment Fund	108		3,90,843	..	..	..	..	..	3,90,843
Post War Reconstruction and Development Fund	108		..	..	..	..	..	..	..
Deposits of Local Fund	109	590-592	78,60,78,537	4,93,16,323	2,59,28,154	23,95,304	3,11,59,705	19,83,373	89,30,51,335
Civil Deposits	111		1,24,04,49,363	30,63,16,024	5,22,42,969	5,61,05,805	3,57,25,916	3,68,24,146	1,74,76,64,223
Other Deposits	111	594-596	..	..	..	..	-6,217	..	-6,217
Other Accounts	111		4,85,59,834	14,48,928	20,56,498	13,53,677	16,19,329	24,63,708	5,75,01,774
Advance			7,59,00,327	13,45,758	86,26,520	73,52,706	6,82,116	30,83,693	9,69,91,720
Suspense			18,36,89,401	7,55,40,067	1,93,44,964	1,42,43,245	5,12,91,889	2,30,92,950	30,70,92,516
Miscellaneous			8,04,41,417	..	..	..	..	..	8,04,41,417
Total			3,21,39,43,050	37,85,95,158	35,12,40,992	10,10,32,736	15,91,72,399	6,99,02,516	4,27,38,86,851
S—Remittances—									
Adjusting Account between Central and State Governments	..	..	41,58,703	..	..	4,26,728	72,706	..	46,58,137
Adjusting Account with Railways	..	..	12,49,537	..	..	..	3,810	..	12,53,347
Inter State Suspense Account	..	..	6,94,825	71,727	-1,549	..	..	..	7,65,003
Other Local Remittances	..	..	6,57,80,682	16,85,004	..	13,20,400	..	..	8,78,66,086
Total			7,18,83,747	17,56,731	-1,549	17,47,128	76,516	..	7,54,62,573
Total Public Account			3,33,14,08,227	36,59,42,671	35,59,18,260	10,29,44,453	19,29,36,174	7,90,51,665	4,43,91,99,450
Total Parts I, II and III	111 & 115		7,93,41,75,711	1,32,16,43,121	77,00,40,865	26,45,74,205	47,70,99,108	15,89,34,389	10,92,64,73,399
Closing Balance, 31st March, 1954		606	52,39,09,292	3,64,41,649	6,79,10,830	3,40,55,388	5,58,67,030	3,26,47,452	75,08,31,641
GRAND TOTAL			8,45,80,85,003	1,35,80,84,770	83,79,57,695	29,86,29,593	53,29,66,138	19,15,81,841	11,67,73,05,040

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

RECEIPTS	Details of Subsidiary Account		Brought forward from page 81	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	Total
	No. of Acct.	Page					
			Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward from page 78			6,68,39,21,886	40,27,57,828	24,79,68,409	37,74,65,267	7,71,12,13,390
			13,86,53,765	22,57,596	5,07,645	3,07,65,028	17,21,84,034
			45,97,34,356	53,15,715	17,60,957	2,30,92,763	48,90,03,791
PART III—PUBLIC ACCOUNT—concl.							
F—Deposits and Advances—concl.							
<i>Deposits not bearing interest—concl.</i>							
Pension Equalisation Fund	108		1,400	..	..	..	1,400
Deposit of Depreciation Reserve of Commercial Concerns	108		2,69,35,822	5,000	..	..	2,9,40,822
Fund for Development of Hindi and State Languages	108		1,70,200	..	..	..	1,70,200
Depreciation Reserve Fund—Water Works	108		9,78,291	..	—9,868	..	9,68,423
Depreciation Reserve Fund—Electricity	108		3,11,66,232	..	..	..	3,11,66,232
Hospital Fund	108		..	..	..	..	..
Zamindari Abolition Fund	108		50,54,34,373	..	..	..	50,54,34,373
Orissa Loan Stipend Fund	108		..	..	..	..	..
Irrigation and Power Development Fund	108		..	..	..	..	..
Special Development Fund	108		3,53,69,492	..	..	..	3,53,69,492
Motor Transport Reserve Fund	108		..	..	..	..	..
Bombay State Development Fund	108		20,00,000	..	..	..	20,00,000
Village Development Fund	108	5-4	98,496	..	..	..	98,496
Mugh Mela Fund (U.P.)	108	5-8	29,93,658	..	..	..	29,93,658
Industrial Research and Development Fund	108		10,55,776	..	..	1,20,493	12,06,269
General Reserve Fund—Cooch Behar	108		2,63,866	..	..	..	2,63,866
Nazul Fund (Lucknow)	108		6,08,674	..	..	..	6,08,674
Nizam Sagar Development Fund	108		8,57,100	..	..	..	8,57,100
Bombay State Milk Fund	108		1,44,02,872	..	..	..	1,44,02,872
Rudrapur Township and Development Fund	108		77,994	..	..	..	77,994
Debt Redemption and Avoidance Fund	108		1,22,52,773	..	..	..	1,22,52,773
Port Reserve Fund	108		..	..	58,18,198	..	58,18,198
Sugar Cane Cess Fund	108		87,59,988	..	..	..	87,59,988
Special Reserve Fund—Electricity	108		23,53,123	..	..	..	23,53,123
Other Funds of Madhya Bharat Government	108		1,97,96,191	..	..	..	1,97,96,191
Cultivators' Amelioration Fund	108		..	..	2,683	..	2,683
Insurance Fund	108		11,37,824	..	..	6,341	11,44,165
Cultivators' Benefit Fund	108		..	..	796	..	796
State Road Fund	108		4,01,00,905	..	..	..	4,01,00,905
Bhavnagar Multipurpose Fund	108		..	..	—1,37,09,200	..	—1,37,09,200
Co-operative Marketing and Agricultural Development Fund	108		6,82,301	..	..	..	6,82,301
Porbandar Water Supply Reserve Fund	108		..	..	1,500	..	1,500
Dangs District Reserve Fund	108		15,11,897	..	..	..	15,11,897
Feed the Children Fund	108		..	..	..	—55	—55
Fund for Village Reconstruction and Harijan Uplift	108		2,889	..	..	..	2,889
Hindu Religious and Charitable Endowment Fund	108		4,77,250	..	..	..	4,77,250
Post War Reconstruction and Development Fund	108		..	..	..	..	..
Railway Reserve Fund—Junagadh State Railway	108		..	..	—9,50,000	..	—9,50,000
Foodgrain Reserve Fund	108		51,270	..	..	..	51,270
Deposits of Local Fund	109	590	92,54,75,315	33,91,047	24,15,517	54,00,855	93,66,82,734
Civil Deposits	111	592	1,74,94,08,367	3,39,20,717	2,06,24,475	3,52,70,650	1,63,92,24,209
Other Deposits	111	594	6,204	12,43,515	..	..	12,49,719
Other Accounts	111	596	4,68,51,153	1,44,02,912	4,59,014	7,72,708	6,24,85,787
Advances	..	..	9,32,94,904	1,01,92,206	9,633	8,24,988	10,43,21,731
Suspense	..	..	18,58,57,574	19,41,917	71,28,499	10,65,888	19,59,93,878
Miscellaneous	..	..	9,52,88,211	..	..	1,66,22,131	11,18,10,342
Total			4,26,53,86,741	7,04,13,029	2,35,52,204	6,30,76,762	4,44,24,28,736
G—Remittances—							
Adjusting Accounts between Central and State Governments	..	..	54,90,952	..	..	..	54,90,952
Adjusting Accounts with Railways	..	..	20,26,837	..	..	136	20,26,973
Inter State Suspense Account	..	..	3,07,379	..	11,826	..	3,19,205
Other Local Remittances	..	..	3,17,55,411	..	13,18,705	..	3,30,74,116
Total			3,95,80,579	..	13,30,531	136	4,09,11,246
Total Public Account			4,44,36,21,085	7,26,70,625	2,53,90,390	11,38,41,926	4,65,55,24,016
Total Parts I, II and III			1,12,66,42,971	47,54,28,453	27,33,58,789	49,13,07,193	12,36,67,37,406
Opening balance 1st April, 1953	111 & 115	606	55,06,62,069	45,45,928	90,00,999	3,87,23,685	60,09,41,681
GRAND TOTAL			11,67,73,05,040	47,99,74,381	28,23,68,788	52,80,30,878	12,96,76,79,087

GOVERNMENTS for the year ended 31st March 1954—concl'd.

DISBURSEMENTS	Details of Subsidiary Account		Brought forward from page 85	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	Total
	No. of Acct.	Page					
Brought forward from page 79			Rs. 6,48,72,73,949	Rs. 41,77,23,068	Rs. 21,62,62,248	Rs. 38,09,15,253	Rs. 7,50,21,74,518
			8,98,50,026	13,38,326	3,89,700	3,53,79,155	12,08,57,207
			37,67,31,175	59,21,725	7,97,678	2,96,12,280	41,30,62,358
PART III—PUBLIC ACCOUNT—concl'd.							
F—Deposits and Advances—concl'd.							
<i>Deposits not bearing interest—concl'd.</i>							
Pension Equalisation Fund	108		27,000	..	..	..	27,000
Deposit of Depreciation Reserve of Commercial Concerns	108		36,05,793	..	..	..	36,05,793
Fund for Development of Hindi and State Languages	108		75,437	..	..	..	75,437
Depreciation Reserve Fund—Water Works	108		57	..	2,512	..	3,568
Depreciation Reserve Fund—Electricity	108		1,56,10,505	..	..	..	1,56,10,505
Hospital Fund	108		25,47,159	..	..	..	25,47,159
Zamindari Abolition Fund	108		55,44,37,059	..	..	..	55,44,37,059
Reserve Fund for Protection of Sugar Industry	108		4,318	..	..	..	4,318
Orissa Loan Stipend Fund	108		90,444	..	..	..	90,444
Irrigation and Power Development Fund	108		10,00,000	..	..	..	10,00,000
Special Development Fund	108		3,54,29,373	..	..	..	3,54,29,373
Motor Transport Reserve Fund—Punjab	108		21,461	..	..	..	21,461
Bombay State Development Fund	108		50,00,000	..	..	..	50,00,000
Village Development Fund	108		3,17,344	..	..	..	3,17,344
Magh Mela Fund (U.P.)	108		30,60,699	..	..	..	30,60,699
Industrial Research and Development Fund	108		5,36,279	..	..	50,100	5,86,379
Public Works Funds	108		..	..	..	39,88,613	39,88,613
General Reserve Fund—Cooch Behar	108		6,84,821	..	..	..	6,84,821
Nazul Fund (Lucknow)	108		9,00,070	..	..	..	9,00,070
Nizam Sagar Development Fund	108		4,22,929	..	..	..	4,22,929
Bombay State Milk Fund	108		78,11,593	..	..	..	78,11,593
Rudrapur Township and Development Fund	108		1,12,751	..	..	..	1,12,751
Debt Redemption and Avoidance Fund	108		1,20,00,294	..	..	..	1,20,00,294
Port Reserve Fund	108		..	..	57,08,873	..	57,08,873
Depreciation Reserve—Lease Lend Section of Food Department	108	584	25,000	..	..	..	25,000
Sugar Cane Cess Fund	108	589	35,97,652	..	..	..	35,97,652
Sugar Research and Labour Housing Fund	108		21,59,879	..	..	..	21,59,879
Special Reserve Fund—Electricity	108		44,16,115	..	..	..	44,16,115
Other Funds of Madhya Bharat Government	108		1,06,63,339	..	..	..	1,06,63,339
Cultivators Amelioration Fund	108		..	..	36,136	..	36,136
Insurance Fund	108		13,67,911	..	..	6,341	13,74,252
Cultivators Benefit Fund	108		..	..	97,906	..	97,906
State Road Fund	108		4,50,90,420	..	..	1,99,753	4,52,90,172
Bhavnagar Multipurpose Fund	108		..	..	-1,37,09,200	..	-1,37,09,200
Co-operative Marketing and Agricultural Development Fund	108		16,249	..	..	..	16,249
Porbandar Water Supply Reserve Fund	108		..	..	..	..	..
Dangs District Reserve Fund	108		9,85,650	..	..	..	9,85,650
Feed the Children Fund	108		..	..	..	84,552	84,552
Fund for Village Reconstruction and Harijan Uplift	108		403	..	..	..	403
Hindu Religious and Charitable Endowment Fund	108		3,90,843	..	..	..	3,90,843
Post War Reconstruction and Development Fund	108		..	..	..	..	..
Railway Reserve Fund—Junagadh State Railway	108		..	..	-9,50,000	..	-9,50,000
Deposit of Local Funds	108	590	89,50,61,396	36,67,997	72,46,067	53,80,021	91,13,55,481
Civil Deposits	111	592	1,74,76,64,223	3,27,36,306	1,68,11,866	3,99,49,107	1,83,41,61,502
Other Deposits	111	594	-6,217	9,18,731	..	..	9,12,514
Other Accounts	111	596	5,75,01,774	98,63,638	57,00,208	17,86,891	7,48,52,511
Advance	..		9,69,91,720	2,39,098	2,10,41,175	11,92,109	11,94,54,102
Suspense	..		30,70,92,616	16,24,577	1,22,13,119	83,87,952	32,93,18,164
Miscellaneous	..		8,04,41,417	..	..	..	8,04,41,417
Total			4,27,38,86,851	5,49,62,072	5,50,46,340	8,78,37,719	4,47,15,35,982
B—Remittances—							
Adjusting Account between Central and State Governments	..		46,58,137	..	5,14,061	1,80,631	53,52,829
Adjusting Account with Railways	..		12,53,347	..	4,008	..	12,57,355
Inter-State Suspense Account	..		7,65,003	..	..	6,910	7,70,913
Other Local Remittances	..		6,87,96,066	55,98,019	..	20,85,785	7,64,69,890
Total			7,54,62,573	56,98,019	5,18,069	22,72,326	8,38,50,987
Total Public Account			4,43,91,99,450	6,18,98,417	5,59,57,109	12,52,89,200	4,68,23,44,176
Total Parts I, II and III			10,92,64,73,399	47,96,21,485	27,22,19,357	50,62,04,453	12,18,45,18,694
Closing balance 31st March, 1954	111 & 115	606	75,08,31,641	3,52,896	1,01,49,431	2,18,26,425	78,31,60,393
GRAND TOTAL			11,67,73,05,040	47,99,74,381	28,23,68,788	52,80,30,878	12,96,76,79,087

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

Revenue Rs. 7,12,05,05,022	Expenditure	Within the Revenue Account	Rs. 74,42,83,645
			(a) 4,14,157
		Outside the Revenue Account	Rs. 1,47,57,053

Major Head	No. of Account	Detail of Accounts	Page	Amount of each account	
				Major Head Total	
				Revenue	Expenditure
				Rs.	Rs.
General	8	Statement of Principal Sources of Ordinary Revenue	91	..	..
"	8-A	Detailed Statement of Assignments, etc.	92	..	..
Customs	9	Receipts	97	1,58,45,80,803	..
"	9-A	Expenditure	99	..	2,54,02,873
Union Excise Duties	10	Receipts	105&107	1,10,74,02,274	..
"	10-A	Expenditure	109	..	18,87,04,445
Corporation Tax	11	Receipts	113	40,18,95,534	..
"	11-A	Expenditure	114	..	79,03,296
Taxes on Income other than Corporation Tax and Estate Duty	12	Receipts	119&121	1,27,95,59,789	..
"	12-A	Expenditure	123	..	2,63,09,310
Opium	14	Receipts	125	1,96,02,761	..
"	14-A	Expenditure	125	..	2,58,08,744
Land Revenue	15	Receipts	127	71,46,10,065	..
"	15-A	Expenditure	129	..	{ 15,89,61,826 (a) 8,424
State Excise Duties	16	Receipts	133	44,60,18,162	..
"	16-A	Expenditure	135	..	5,42,62,724
Stamps	17	Receipts	138	24,78,43,250	..
"	17-A	Expenditure	140	..	1,95,63,638
Forest	18	Receipts	143	21,87,18,629	..
"	18-A	Expenditure	145	..	11,07,73,990
Registration	19	Receipts	146	3,94,63,081	..
"	19-A	Expenditure	147	..	1,55,40,827
Motor Vehicles Acts	20	Receipts	149	13,44,80,881	..
"	20-A	Expenditure	151	..	5,26,18,894
Other Taxes and Duties	21	Receipts	155	92,54,29,793	..
"	21-A	Expenditure	159	..	{ 5,84,33,098 (a) 4,05,733
		TOTAL		7,12,05,05,022	{ 74,42,83,645 (a) 4,14,157
		Total Expenditure within the Revenue Account		..	{ 74,42,83,645 (a) 4,14,157
		Capital Accounts outside the Revenue Account			
Payment of Compensation to land-holders, etc. on the abolition of the Zamindari System.	15-B	Expenditure	121	..	1,26,34,448
Capital outlay on Security Printing Press.	17-B	Expenditure	141	..	7,24,134
Capital outlay on Forest	18-B	Expenditure	145	..	13,98,471
		Total Expenditure outside the Revenue Account		..	1,47,57,053

(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.

The accounts relating to the major heads 'V and 5 Estate Duty', opened in the year 1953-54 to accommodate the receipts and expenditure pertaining to Estate Duty Act, 1953, have not been included in this Section as neither any receipt on account of Estate Duty was realised nor was any expenditure incurred on collection thereof during the year.

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

Statement of Principal Sources of Ordinary Revenue

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

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

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

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

No. 8—STATEMENT OF PRINCIPAL SOURCES OF ORDINARY

	Customs	Union Excise Duties	Corporation Tax	Taxes on Income Other than Corporation Tax and Estate Duty	Land Revenue	State Excise Duties	Stamps	Forest
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India General (a)	—4,22,705	—19,35,948	28,81,563	1,13,569	24,092	61,37,995
Ajmer	1,56,859	11,53,113	5,39,030	30,28,336	4,36,484	1,66,157
Bhopal	1,82,374	8,40,712	47,23,398	16,55,860	2,53,633	14,82,314
Coorg	9,750	25,43,715	4,17,516	11,78,055	3,00,913	39,76,944
Delhi	22,64,117	2,63,53,851	6,58,554	1,06,56,853	43,07,128	274
Himachal Pradesh	495	1,24,528	18,86,245	15,68,867	3,55,521	68,03,217
Vindhya Pradesh	8,72,788	87,71,530	28,10,795	7,50,171	67,45,358
Assam (b)	2,21,20,568	3,58,42,388	2,13,88,727	1,26,50,589	35,82,972	68,47,204
Bihar	34,04,666	2,26,96,284	3,31,10,470	4,49,26,612	2,40,33,303	69,02,373
Bombay	9,57,12,671	44,02,44,708	6,38,24,076	94,47,429	5,41,03,628	2,99,75,910
Madhya Pradesh	1,07,79,574	3,47,37,783	5,22,42,628	2,28,78,762	1,06,96,167	3,61,57,906
Andhra (c)	13,53,833	97,74,674	2,29,08,350	2,36,855	98,14,686	19,56,352
Madras (Composite) (f)	4,44,06,250	2,22,96,809	18,44,001	2,19,63,785	64,95,066
Madras (Residuary) (g)	2,67,52,280	6,86,42,154	2,99,19,992	12,41,645	1,49,63,752	58,50,418
Orissa	1,46,030	45,18,569	1,48,47,383	1,06,59,560	77,46,089	1,11,12,107
Punjab (c)	17,88,976	1,25,74,461	2,12,42,697	2,44,33,397	65,75,490	53,15,636
Uttar Pradesh	70,96,440	5,42,20,139	20,16,93,270	5,78,04,787	2,73,13,564	3,45,04,127
West Bengal	21,49,34,938	41,55,84,925	2,17,44,373	5,22,50,090	2,72,74,251	61,48,522
Hyderabad	16,86,926	1,59,43,339	4,93,89,868	7,85,94,090	54,93,152	84,29,911
Madhya Bharat	18,39,468	64,20,493	3,77,48,594	1,70,33,332	41,38,291	57,31,846
Mysore	39,72,072	1,87,54,472	1,15,85,619	1,65,95,579	54,90,494	58,36,414
PEPSU	1,16,686	62,15,396	1,18,42,969	2,03,35,521	19,48,617	7,31,077
Rajasthan	19,61,901	2,45,03,082	3,78,54,257	2,50,56,141	54,72,183	35,64,781
Saurashtra (d)	18,75,374	1,16,36,063	3,49,81,774	12,04,993	27,47,124	6,19,293
Travancore-Cochin	41,62,242	2,28,69,850	71,10,463	2,27,09,444	80,57,770	1,72,27,428
Total	40,18,95,534	1,27,95,59,789	71,46,10,065	44,69,18,162	24,78,43,250	21,87,18,629
Customs	1,58,45,81,803	..	..	..	..	..	..	..
Union Excise Duties	..	94,98,13,019 (h)	..	..	..	..	..	..
Total Revenue	1,58,45,80,803	94,98,13,019	40,18,95,534	1,27,95,59,789	71,46,10,065	44,69,18,162	24,78,43,250	21,87,18,629
Revenue per 1,000 Square Miles	13,49,728	8,09,040	3,42,330	10,89,915	6,08,697	3,80,680	2,11,110	1,86,302
Revenue per 1,000 of Population	4,313	2,585	1,094	3,482	1,945	1,216	675	595

(a) Comprises Andaman and Nicobar Islands.

(b) Includes Manipur and Tripura.

(c) Includes Bilaspur.

(d) Includes Kutch.

REVENUE for the year ended 31st March 1954

Registration	Receipts under Motor Vehicles Acts	Other Taxes and Duties	Total	Deduct—Assignments, Compensations, etc.	Net Revenue	Area (in thousands of Square Miles)	Population in thousands	Net Revenue per 1,000 Square Miles	Net Revenue per 1,000 of Population
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			Rs.	Rs.
680	5,664	68,395	68,73,305	11,508	68,61,797	3	30	..	..
18,028	53,576	..	55,52,183	3,382	55,14,801	2	7.20	27,57,401	7,659
26,819	2,69,230	1,39,488	95,73,738	52,180	95,21,558	7	8.60	13,60,223	11,072
33,123	4,84,663	2,32,568	91,75,249	65,507	91,09,742	2	2.50	45,54,871	36,439
5,13,889	19,32,337	1,44,96,928	6,11,83,931	11,95,075	5,99,88,853	1	20.00	5,99,88,853	29,994
24,242	45,237	1,04,932	1,09,15,284	30,962	1,08,84,322	10	9.90	10,88,432	10,994
40,158	5,70,463	18,40,736	2,24,01,999	58,686	2,23,43,113	24	36.20	9,30,963	6,172
6,71,284	39,69,123	1,25,31,681	11,96,04,536	2,01,224	11,94,03,312	98	1,06.90	12,18,401	11,170
58,86,869	3,51,775	4,64,26,690	18,77,41,041	1,69,205	18,75,81,836	70	4,11.30	26,79,740	4,561
32,04,015	2,44,30,219	23,74,67,023	95,84,09,679	1,28,39,792	94,55,69,887	111	3,77.30	85,18,648	25,061
24,33,462	43,77,241	3,07,20,068	20,50,23,591	42,38,705	20,07,84,886	130	2,16.40	15,44,499	9,278
13,26,727	75,26,778	1,83,55,693	7,32,53,948	58,27,276	46,37,55,762	128	5,88.30	36,23,092	7,883
62,96,210	2,47,92,703	7,86,80,452	20,67,75,275	2,04,95,232					
27,64,085	1,69,11,305	5,34,54,433	22,05,00,064	1,04,51,017	6,96,62,202	60	1,48.50	11,61,037	4,691
12,90,946	10,98,878	1,35,55,160	7,09,74,612	13,12,410					
9,67,944	22,43,622	3,48,47,730	10,99,94,953	40,832	10,99,54,071	38	1,28.30	28,93,528	8,570
29,38,702	1,08,06,499	12,16,92,549	51,78,70,067	21,57,447	51,57,12,620	113	6,48.90	45,63,828	7,949
45,96,960	1,09,71,617	9,55,11,032	84,90,16,708	7,19,749	84,82,96,959	31	2,55.60	2,73,64,418	33,188
7,58,955	14,66,277	3,46,09,121	19,53,71,629	44,42,261	19,09,29,368	82	1,92.40	23,28,406	9,923
2,10,637	11,43,038	2,67,23,261	10,09,88,960	35,610	10,09,53,350	47	81.40	21,47,943	12,402
11,90,030	80,96,099	1,82,77,121	8,97,97,900	7,00,624	8,90,97,276	30	95.30	29,69,909	9,349
3,72,484	5,18,271	83,31,751	5,04,12,782	..	5,04,12,782	10	35.10	50,41,276	14,363
2,56,668	32,87,678	3,97,93,689	14,17,50,590	1,19,401	14,16,31,189	130	1,57.80	10,89,471	8,975
9,87,465	14,31,119	1,24,75,599	6,79,58,824	64,54,067	6,15,04,757	38	48.80	16,18,546	12,603
24,62,199	78,97,467	2,50,91,493	11,77,98,356	3,94,594	11,74,03,762	9	97.40	1,30,44,863	12,054
3,94,63,081	13,44,80,881	92,54,29,793	4,40,89,19,184	7,20,40,999	4,33,68,78,185	1,174	36,74.30	36,94,104	11,803
..	..	..	1,58,45,80,803	48,946	1,58,45,31,857	..	..	..	..
..	..	..	94,98,13,019	3,176	94,98,09,843	..	..	..	..
3,94,63,081	13,44,80,881	92,54,29,793	6,94,33,13,006	7,20,93,121	6,87,12,19,865	1,174	36,74.30	58,52,827	18,700
33,614	1,14,549	7,88,271	..	..	58,52,827	..	..	..	..
107	366	2,519	..	..	15,700	..	..	..	..

(e) Includes receipts (both Central and State) for the period from 1st October 1953 to 31st March 1954.

(f) Includes receipts of the State Government only for the period from 1st April 1953 to 30th September 1953.

(g) Includes receipts of the State Government for the period from 1st October 1953 to 31st March 1954 and also the receipts of the Central Government for the whole year 1953-54.

(h) Differs from the corresponding amount in the abstract as it does not include the receipts adjusted in the States' books on account of their share of Union Excise Duties.

§A and AA—Principal Revenue Heads, etc.

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

	India General	Ajmer	Bhopal	Coorg	Delhi	Himachal Pradesh	Vindhya Pradesh	Andhra	Assam	Bihar	Bombay	Carried over
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Assignments and Compensations under Land Revenue, State Excise Duties and Motor Vehicles Acts, vide Account Nos. 15A, 16A and 20A.	11,508	5,080	52,180	32,500	11,95,078	10,350	58,886	15,05,285	2,01,224	1,59,205	36,95,218	69,26,514
Allowances to District and Village Officers, vide Account No. 15A.	..	(a) 32,302	..	33,007	..	20,612	..	(b) 43,21,991	..	..	(b) 91,44,574	1,35,52,486
Total	11,508	37,382	52,180	65,507	11,95,078	30,962	58,886	58,27,276	2,01,224	1,59,205	1,28,39,792	2,04,79,000

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

	Brought forward	Madhya Pradesh	Madras (Composite)	Madras (Residuary)	Orissa	Punjab	Uttar Pradesh	West Bengal	Hyderabad	Madhya Bharat	Mysore	Rajasthan	Saurashtra	Travancore-Cochin	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Assignments and Compensations under Land Revenue, State Excise Duties and Motor Vehicles Acts, vide Account Nos. 15A, 16A and 20A.	69,26,514	67,931	61,21,069	47,34,771	5,29,848	40,882	17,89,572	7,19,749	2,17,899	35,610	7,00,624	1,19,401	54,27,134	3,94,594	2,78,25,588
Allowances to District and Village Officers, vide Account No. 15A.	1,35,52,486	(b) 41,70,784	(b) 1,43,74,163	(b) 57,16,246	(b) 7,82,562	..	(c) 3,67,875	..	42,24,362	..	..	..	(b) 10,26,933	..	4,42,15,411
Total	2,04,79,000	42,38,705	2,04,95,232	1,04,51,017	13,12,410	40,882	21,57,447	7,19,749	44,42,261	35,610	7,00,624	1,19,401	64,54,067	3,94,594	7,20,40,999

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

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

(c) Represents Allowances and Honoraria of the Officers and establishment of the Panchayat Raj Department in Uttar Pradesh classified under "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 580.

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

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

4. The various articles on which duties were levied during 1953-54 are set forth in Account No. 9, together with the gross yield of each and the *net* yield after deducting the refunds and drawbacks. For the details of customs duties levied during 1953-54, see Schedules I and II to the Indian Tariff Act, 1934, and the Finance Act, 1953.

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

EXPENDITURE

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

No. 9—ACCOUNT of CUSTOMS REVENUE for the year ended 31st March 1954

	GROSS RECEIPTS								Deduct Refunds, Drawbacks, etc.		Net Receipts
	Andhra	Bombay	Madras	West Bengal	Saurashtra	Travancore-Cochin	Other Areas	Total Gross Receipts	Refunds	Drawbacks and Ex-Gratia Payments	
CENTRAL GOVERNMENT	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SEA CUSTOMS											
Imports											
I—Revenue Duties											
Ale, beer, porter, cider and other fermented liquors	646	11,80,920	3,78,232	10,55,307	1,910	..	..	26,17,015	6,595	..	26,10,420
Spirits and liquors	..	82,78,127	31,78,019	70,91,520	8,580	..	..	1,85,56,246	63,420	..	1,84,92,826
Wines	..	1,34,983	84,601	1,62,039	1,394	..	..	3,83,017	7,766	..	3,75,251
Spices	..	61,41,653	6,25,863	20,67,922	691	..	..	88,36,139	6,612	..	88,29,517
Tobacco	..	36,01,277	20,91,729	1,41,09,025	4,137	3,81,174	..	2,01,87,342	21,693	..	2,01,65,649
Kerosene oil	13,35,043	2,80,86,977	1,80,90,717	2,17,20,836	26,75,357	..	..	7,19,08,930	1,89,136	5,860	7,17,13,934
Motor spirit	37,99,077	12,10,06,812	6,22,14,676	7,70,43,565	1,12,04,249	..	..	27,52,68,279	48,25,908	1,70,160	27,02,71,911
Oils, batching, fuel and lubricating	1,78,075	1,41,60,485	54,41,544	83,26,519	23,02,705	..	..	3,04,09,308	2,48,215	32,879	3,01,27,214
Cotton—Raw	..	2,89,08,454	18,67,815	5,67,819	447	..	..	3,13,44,535	6,51,741	..	3,06,92,794
Boots and shoes	..	1,09,086	138	20,725	574	..	..	1,30,523	1,233	..	1,29,290
Motor cars, cycles, scooters, omnibuses, cabs, vans, lorries and parts thereof.	..	4,78,77,907	66,77,018	91,76,199	5,260	..	..	6,37,36,584	9,31,994	12,865	6,27,91,565
Electric lighting bulbs	..	17,49,811	2,03,295	7,84,510	1	..	..	28,27,617	27,258	..	28,00,359
Wireless reception instruments and apparatus	160	22,03,895	3,73,182	19,32,873	623	..	..	45,10,723	36,256	633	44,73,834
Dyes derived from coal-tar and coal-tar derivatives	..	1,83,46,040	6,67,624	2,96,753	..	..	..	1,93,10,417	25,865	..	1,92,84,552
Machinery	1,57,110	2,45,75,224	70,07,585	2,11,21,644	5,42,095	77	..	5,34,04,235	6,04,111	13	5,28,00,111
Iron and steel	6,259	1,23,85,726	40,38,092	1,21,65,258	32,965	..	..	2,86,28,300	2,91,432	674	2,83,36,194
Gold bullion and coin and sheets and plates not further manufactured.	..	8,255	319	1,102	..	..	..	9,670	..	..	9,670
Silver bullion, coin, sheets, plates and other manufactures	..	20,858	225	2,198	6	..	..	23,287	..	..	23,287
Metals, other than iron and steel, silver and block tin	..	3,06,804	4,22,026	4,11,737	..	..	..	11,40,567	40,842	1,38,529	9,61,196
Railway plant and rolling stock	683	53,94,743	30,03,777	53,80,936	76,60,044	..	..	2,14,40,133	2,11,467	..	2,12,28,666
Wood pulp, paper and Stationery	..	2,08,94,382	38,35,803	62,17,720	44,207	..	..	3,09,92,121	1,07,633	..	3,08,84,488

Artificial silk yarn and thread . . . . .	..	3,82,24,827	35,59,898	28,30,132	6,45,128	..	..	4,52,59,985	53,857	2,07,796	4,49,98,332
Cotton yarn and thread, cotton Fabrics and cotton hosiery.	..	47,79,275	7,97,011	19,07,817	10,189	..	..	74,94,292	2,20,228	..	72,74,064
Cinematograph films . . . . .	..	36,18,240	7,91,459	4,06,290	..	..	..	48,15,989	82,779	..	47,33,210
Portland cement excluding white Portland cement . . . . .	..	5,432	..	1,609	..	..	..	7,041	..	..	7,041
Pneumatic rubber tyres and tubes . . . . .	..	11,48,844	36,391	1,66,814	9	..	..	13,51,858	3,908	..	13,47,950
Toys, games and sports goods . . . . .	..	5,03,520	94,282	1,36,323	87	..	..	7,34,212	11,323	..	7,22,889
Betelnuts . . . . .	..	1,21,80,762	96,74,377	2,46,33,498	42,942	..	..	4,65,31,579	37,152	..	4,64,94,427
All other articles	92,518	21,05,41,980	4,00,72,898	8,57,78,280	38,71,088	49	(a) 14,19,104	34,17,75,917	40,02,312	19,45,866	33,58,27,739
Total I—Revenue Duties	55,69,511	61,63,75,279	17,53,18,496	30,55,16,779	2,90,54,688	3,81,800	14,19,104	1,13,36,35,667	1,27,10,736	25,16,595	1,11,84,08,326
<i>II—Protective Duties</i>											
Heavy chemicals . . . . .	..	7,40,989	2,04,679	32,38,713	30	..	..	42,74,411	1,69,744	..	41,04,667
Iron and steel . . . . .	..	10,25,742	1,08,593	10,00,707	44	..	..	21,35,086	43,078	..	20,92,008
Raw Silk . . . . .	..	21,81,032	33,599	8,40,478	..	..	..	30,55,109	..	..	30,55,109
Silk yarn and thread . . . . .	..	58,342	..	25,769	..	..	..	84,111	2,246	..	81,765
Metals other than iron and steel . . . . .	..	48,77,579	12,20,542	31,90,245	12,297	..	..	93,00,663	4,57,070	..	88,52,593
Sewing machines and parts thereof . . . . .	..	7,19,950	83,281	6,27,059	..	..	..	14,30,290	1,082	..	14,29,208
Machinery	2,626	42,50,819	27,59,023	46,81,162	46,960	..	..	1,17,40,590	10,200	..	1,17,30,390
Cycles (other than motor cycle) and parts thereof . . . . .	..	51,44,460	20,81,031	46,82,340	7,786	..	..	1,28,15,607	67,744	1,410	1,27,46,453
Silk fabrics . . . . .	..	7,75,014	16,891	32,491	282	..	..	8,24,678	31,519	..	7,93,159
Artificial silk fabrics . . . . .	..	42,50,708	53,358	1,25,938	1,261	..	..	44,31,265	4,482	..	44,26,783
Fabrics of artificial silk mixed with other materials . . . . .	..	2,05,810	..	48,679	30	..	..	2,54,519	40,318	..	2,14,201
Other textile manufactures . . . . .	..	39,836	72	114	84	..	..	31,106	15	..	31,091
Batteries for Motor Vehicles etc. . . . .	..	61,324	8,366	4,755	..	..	..	74,445	2,583	..	71,862
Hurricane Lanterns . . . . .	..	10,433	883	28,314	12	..	..	39,642	3,569	..	36,082
Coated abrasives . . . . .	..	1,09,926	14,386	31,124	..	..	..	1,55,436	246	42,119	1,13,071
Preserved fruits and fruit Products . . . . .	..	1,32,075	87,273	1,54,395	918	..	..	3,74,661	4,048	..	3,70,613
Cocoa and Chocolate other than confectionery . . . . .	..	1,10,188	7,247	2,162	8	..	..	1,19,665	49	..	1,19,556
All other articles . . . . .	..	60,86,143	14,10,596	27,87,089	2,824	..	..	1,02,86,652	26,233	1,144	1,02,59,275
Total II—Protective Duties	2,626	3,07,71,360	90,79,820	2,15,10,534	72,536	..	..	6,14,36,876	8,61,317	44,673	6,05,27,886

(a) Adjusted in the books of the Accountant General Central Revenue.

	Gross Receipts								Deduct— Refund, Drawbacks, etc.		Net Receipts
	Andhra	Bombay	Madras	West Bengal.	Saurashtra	Travancore- Cochin	Other areas	Total Gross Receipts	Refunds	Draw backs and ex Gratia payments.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT											
SEA CUSTOMS—concl'd.											
Imports—concl'd.											
III—Duties on American Disposals											
American Disposals . . . . .	..	..	..	..	..	..	(A)23,67,835	23,67,835	(a)1,10,166	..	22,27,669
TOTAL IMPORTS	55,72,137	64,71,46,639	18,43,98,316	32,70,27,313	2,91,27,224	3,81,800	37,86,939	1,19,74,10,368	1,37,15,219	25,61,268	1,18,11,63,881
Exports											
Note—											
(i) Raw . . . . .	..	..	3,36,433	461	..	..	..	3,36,894	..	..	3,36,894
(ii) Manufactured	70,697	6,40,322	..	10,24,09,013	..	4,051	..	10,31,24,083	13,14,571	..	10,18,09,512
Rice . . . . .	..	100	259	2	..	..	..	361	817	..	—456
Other Agricultural Produce	2,16,363	8,93,150	20,31,254	4,36,361	2,82,184	1,92,574	..	40,51,886	1,21,772	..	39,30,114
Iron and Steel . . . . .	..	24,476	..	19,11,326	..	..	..	19,35,802	2,28,157	..	17,07,645
Coffee . . . . .	..	3,566	34,19,972	658	..	..	..	34,24,196	..	..	34,24,196
Cotton cloth and yarn . . . . .	..	2,70,03,533	18,23,295	4,36,049	..	..	..	2,92,62,877	3,40,784	658	2,89,21,435
Raw Wool . . . . .	..	2,00,784	..	..	..	..	..	2,00,784	73,719	..	1,27,065
Cotton Waste . . . . .	..	2,17,09,224	28,38,482	7,06,572	2,06,554	..	..	2,54,60,832	1,69,990	..	2,52,90,842
Mica	467	3,762	4,30,247	15,66,157	..	..	..	20,00,653	11,075	..	10,89,578
Tea . . . . .	..	4,83,056	1,87,55,280	9,69,34,907	..	134	..	11,61,73,377	5,05,118	..	11,50,68,259
Raw cotton . . . . .	..	2,62,69,195	4,96,218	1,85,341	2,20,000	..	..	2,71,80,754	87,635	..	2,70,03,119
Oil and oil seeds . . . . .	..	57,18,182	4,89,680	9,06,116	1,62,550	..	..	72,76,528	2,41,298	421	70,34,809
Cigarettes, Cigars and Cheroots	56	242	14,494	455	..	..	..	15,247	552	..	14,695
Manganese Ore	70,56,283	1,30,88,698	1,04,17,571	52,14,250	..	..	..	3,57,76,802	11,27,273	..	3,46,49,529
Black Pepper . . . . .	..	20,43,065	1,96,62,087	8,71,911	..	58,20,476	..	2,83,97,539	2,44,443	..	2,81,53,096
All Other articles . . . . .	..	4,42,424	44,546	1,70,616	..	..	..	6,57,586	814	641	6,56,131
TOTAL EXPORTS	73,43,886	9,85,23,779	6,07,59,818	21,17,60,195	8,74,288	60,17,136	..	35,52,76,261	44,68,018	1,720	28,08,06,463

MISCELLANEOUS	14,293	39,80,065	12,28,323	22,04,030	2,43,615	26,558	(a)7,848	77,05,622	11,19,083	..	65,80,539
TOTAL SEA CUSTOMS	129,30,316	74,96,50,473	24,63,86,457	54,09,92,438	3,02,42,127	64,25,593	37,94,787	1,59,04,22,191	1,98,02,270	25,62,988	1,56,85,56,033
LAND CUSTOMS											
Western Pakistan Frontier . . . . .	..	..	..	..	868	..	(b) 14,80,764	14,81,632	32,701	..	14,48,931
Eastern Pakistan Frontier. . . . .	..	..	..	8,64,299	..	..	(c) 1,98,072	10,62,371	1,06,386	..	9,55,985
French and Portuguese India . . . . .	..	68,98,188	7,68,454	..	13,776	..	..	76,80,418	1,01,91,177	..	-25,13,750
Other Frontiers . . . . .	..	..	..	..	..	..	(d)86,42,365	86,42,365	8,341	..	86,34,024
TOTAL LAND CUSTOMS	..	68,98,188	7,68,454	8,64,299	14,644	..	1,03,21,201	1,88,66,786	1,03,41,605	..	85,25,181
Air Customs . . . . .	..	67,11,303	5,72,339	..	..	..	(e)1,982	72,85,084	..	..	72,95,684
Miscellaneous . . . . .	..	..	580	..	..	..	(f)2,18,359	2,18,939	6,093	..	2,12,846
Receipts in England . . . . .	..	..	..	..	..	..	(g)159	159	..	..	159
Cross Receipts	1,29,80,316	76,32,60,024	24,77,27,830	54,18,56,737	3,02,36,771	64,25,593	1,43,36,488	1,01,67,98,759	..	..	..
Deduct—Refunds, Drawbacks and Ex-gratia payments	1,60,231	2,07,18,281	36,06,097	72,83,751	1,01,977	54,251	(h)2,38,368	..	3,22,12,956	..	..
Net Receipts	1,27,70,085	74,25,41,743	24,41,21,733	53,45,72,986	3,01,54,794	63,71,342	1,40,48,120	..	..	..	1,58,45,80,803

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

(a) Represents receipts in Orissa Rs. 632 and Mysore Rs. 7,216.

(b) Represents receipts in India General Rs. 14,68,002 and Rajasthan Rs. 12,702.

(c) Represents receipts in Assam Rs. 1,53,552 and Bihar Rs. 44,520.

(d) Represents receipts in Assam Rs. 75,114; Punjab Rs. 85,22,612 and Uttar Pradesh Rs. 44,639.

(e) Represents receipts in Rajasthan.

(f) Represents receipts in India General Rs. 1,75,475; Hyderabad Rs. 5 and Rajasthan Rs. 42,879.

(g) Adjusted in the books of Accountant General, Central Revenues.

(h) Represents refunds in India General Rs. 2,27,896; Assam Rs. 23,393; Bihar Rs. 10,267; Punjab Rs. 8,341; Mysore Rs. 16,317 and Rajasthan Rs. 2,154.

No. 9-A --ACCOUNT of EXPENDITURE connected with the COLLECTION of CUSTOMS REVENUE for the year ended 31st March 1954

	India General	Andhra	Assam	Bihar	Bombay	Madras	West Bengal	Rajasthan	Saurashtra	Travancore- Cochin	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT											
Direction	1,80,101	..	..	..	..	..	..	..	..	..	1,80,101
Charges at the Major Ports—											
Pay of Officers . . . . .	..	..	..	..	1,57,826	86,655	1,27,421	..	28,322	..	4,00,224
Pay of Establishment . . . . .	..	..	..	..	22,99,164	6,99,167	19,39,222	..	3,31,182	..	52,68,735
Allowances, Honoraria, etc, including overtime and holiday allowances . . . . .	..	..	..	..	26,60,060	7,36,875	20,18,041	..	3,36,678	..	57,51,654
Contingencies . . . . .	..	..	..	..	3,67,598	98,740	2,98,975	..	55,401	..	8,20,714
Grants-in-aid Contributions, etc. . . . .	..	..	..	..	850	310	..	..	..	..	1,160
Establishment charges payable to other Govt. Departments etc. . . . .	..	..	..	..	..	..	4,528	..	..	75,000	79,528
Deduct—											
Contributions, Recoveries, etc. . . . .	..	..	..	..	2,75,210	4,181	1,69,835	..	..	..	4,49,226
Total charges at Major Ports . . . . .	..	..	..	..	52,10,288	16,17,566	42,18,352	..	7,51,583	75,000	1,18,72,789
Charges at Other Ports . . . . .	..	..	..	..	12,07,977	15,95,050	..	..	..	..	28,03,027
Indian Customs Service—											
Pay of Officers . . . . .	..	..	..	..	1,25,978	79,455	1,17,525	..	..	..	3,22,953
Allowances, Honoraria, etc. . . . .	..	..	..	..	36,309	10,398	33,941	..	..	..	80,648
Grants-in-aid Contributions, etc. . . . .	..	..	..	..	..	..	1,050	..	..	..	1,050
Total Indian Customs Service . . . . .	..	..	..	..	1,62,282	89,853	1,52,516	..	..	..	4,04,651
Cost of collection of Customs duty on articles of Inward Foreign Letters and Parcels	7,99,000	..	..	..	..	..	..	..	..	..	7,99,000
Land Customs charges	11,22,184	2,53,400	7,11,468	69,059	21,20,182	27,59,550	20,26,217	1,73,000	..	..	92,35,060
Assignments and Compensations . . . . .	..	..	..	..	48,946	..	..	..	..	..	48,946

Charges in England—											
Leave salaries and deputation pay	51,205	..	..	..	..	..	..	..	..	..	51,205
Stores	6,702	..	..	..	..	..	..	..	..	..	6,702
Other charges	1,302	..	..	..	..	..	..	..	..	..	1,302
Total Customs Expenditure (Voted)	21,60,584	2,53,400	7,11,468	69,059	87,49,875	60,62,019	63,97,085	1,73,000	7,51,583	75,000	2,54,02,873

II and 2—Union Excise Duties

The various articles on which Union Excise Duties were realised in 1953-54 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 580.

3. An excise duty on Tobacco was levied by the Central Government from 1st April 1943. In consequence of the imposition of this duty certain State (formerly Provincial) measures of taxation on Tobacco had to be suspended by some State (formerly Provincial) Governments. The loss thus accruing to those Governments was compensated by the Central Government, the payments on this account being debited in the Central Accounts to "2—Union Excise Duties" and credited in the State Accounts to "XIII—Other Taxes and Duties". This arrangement continued upto 1952-53 (8-12-1953 in the case of Coorg).

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

No. 10—ACCOUNT of RECEIPTS under UNION EXCISE DUTIES for the year ended 31st March, 1954

	India General	Andhra	Assam	Bihar	Bombay	Madhya Pradesh	Madras	Total carried over
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT								
Gross Receipts								
Excise duty on Motor Spirit . . . . .	..	..	1,62,25,000	18,83,243	..	..	..	1,81,08,243
Excise duty on Silver . . . . .	..	..	..	6,230	4,461	..	..	10,691
Excise duty on Kerosene . . . . .	..	..	33,00,040	..	..	..	..	33,00,040
Excise duty on Sugar—								
Sugar other than Khandsari and Palmyra	11,145	8,84,583	..	2,67,95,842	1,42,67,876	..	63,53,255	4,63,12,701
Khandsari Sugar . . . . .	..	..	..	200	..	..	2,35,247	2,35,447
Palmyra Sugar . . . . .	..	..	..	..	..	..	1,772	1,772
Special Excise duty imposed by the Sugar (Temporary Excise Duty) Or Finance, 1946.	..	..	..	..	..	67,200	54,803	1,22,003
Excise duty on Matches—								
Excise duty on Matches (including sale proceeds of banderols)	14,313	1,05,113	63,44,206	9,394	1,51,22,472	55,652	4,15,81,684	6,32,22,534
License fees, fines, etc. . . . .	..	..	..	..	..	19,931	..	19,931
Excise duty on Steel Ingots . . . . .	..	..	..	42,91,921	31,297	..	..	43,23,218
Excise duty on Tyres . . . . .	..	..	..	..	2,07,10,830	..	..	2,07,10,830
Excise duty on Coal and Coke . . . . .	..	..	..	1,39,87,783	..	..	..	1,39,87,783
Excise duty on Tobacco	13,62,493	77,14,331	2,98,595	1,91,70,232	4,16,92,644	3,11,49,163	4,32,27,006	14,46,15,364
Excise duty on Vegetable Products	25,14,077	6,55,078	..	..	89,36,050	19,45,014	14,57,952	1,56,58,201
Excise duty on Rayon or Artificial Silk . . . . .	..	115	..	..	8,55,791	..	53	8,65,959
Excise duty on Cement . . . . .	..	37,500	..	..	1,02,000	2,05,000	2,47,374	5,91,874
Excise duty on Footwear . . . . .	..	310	..	..	71,498	..	69	71,875
Excise duty on Soap	4,202	..	1,063	..	9,64,589	11,214	26,334	10,67,402
Excise duty on Tea	8,841	..	16,77,773	18,815	—48,946	16,93,789	20,94,290	54,45,162
Excise duty on Coffee . . . . .	..	10,598	312	..	15	1,663	67,04,692	67,17,280
Excise duty on Cloth	58,35,348	..	..	3,05,947	15,84,30,380	53,54,060	36,94,068	17,36,20,661
Miscellaneous	39,452	3,35,765	1,08,467	11,76,468	9,99,352	1,67,067	7,77,481	36,62,052
Total Gross Receipts	98,80,871	97,43,393	2,79,55,456	6,76,46,675	26,21,40,316	4,06,67,702	10,64,88,510	52,45,31,323

No. 10—ACCOUNT of RECEIPTS under UNION EXCISE DUTIES for the year ended 31st March, 1954—contd.

	Total brought forward	Orissa	Punjab	Uttar Pradesh	West Bengal	Hyderabad	Madhya Bharat	Mysore	P.E.P.S.U.	Rajasthan	Saurashtra	Travancore Cochin	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT—contd.													
Gross Receipts													
Excise duty on Motor Spirit	1,81,08,243	..	..	57,32,677	2,98,298	5,22,000	..	25,000	..	..	74	..	2,46,86,290
Excise duty on Silver	10,691	..	..	..	..	..	..	..	..	..	..	..	10,691
Excise duty on Kerosene	33,00,040	..	..	11	..	..	..	13,910	..	..	..	..	33,13,961
Excise duty on Sugar—													
Sugar other than Khandasari and Palmyra	4,83,12,701	2,52,850	18,62,048	8,21,88,170	14,85,012	47,00,157	9,74,756	12,02,000	18,88,476	2,32,352	..	1,66,660	14,32,68,920
Khandasari Sugar	2,35,447	..	..	507	..	..	..	..	..	..	..	..	2,35,954
Palmyra Sugar	1,772	..	..	82,291	..	..	..	..	..	..	..	..	84,063
Special Excise duty imposed by the Sugar (Temporary Excise duty) Ordinance, 1946	1,22,003	..	..	..	..	..	..	..	..	..	..	..	1,22,003
Excise duty on Matches—													
Excise duty on Matches (including sale proceeds of handrols)	6,32,32,834	..	..	1,34,65,702	1,45,78,907	1,20,038	1,71,362	31,823	..	33,418	5,07,609	10,39,675	9,31,79,328
License fees, fines, etc.	19,931	..	..	42,549	..	..	..	64	..	..	..	..	62,544
Excise duty on Steel Ingots	43,23,218	..	..	27,608	14,77,162	..	..	1,18,628	..	..	..	..	59,46,614
Excise duty on Tyres	2,07,10,830	..	..	..	2,87,49,214	..	..	..	..	..	..	98	4,94,60,142
Excise duty on Coal and Coke	1,39,87,783	8	..	..	1,00,71,173	..	..	..	..	..	..	..	2,40,58,964
Excise duty on Tobacco	14,40,15,364	26,33,216	39,16,161	2,79,26,415	12,01,10,424	1,63,43,467	28,49,389	24,50,490	5,26,492	40,74,346	42,92,470	16,29,478	33,13,67,661
Excise duty on Vegetable Products	1,56,38,201	1,01,901	3,28,525	50,18,665	44,34,779	11,973	7,75,600	3,56,874	..	..	11,77,755	44,604	2,78,87,677
Excise duty on Rayon or Artificial Silk	8,55,959	..	13,375	..	8,953	1,01,792	21,385	..	..	..	60,169	..	10,61,573
Excise duty on Cement	5,91,874	..	1,25,000	..	1,26,456	..	33,230	46,164	..	..	2,95,121	35,450	12,53,295
Excise duty on Footwear	71,875	..	..	1,43,281	5,15,669	9,712	6,000	..	..	..	4,027	..	7,50,564
Excise duty on Soap	10,67,402	..	1,661	18,809	5,73,166	823	163	6,200	..	..	5,099	48,336	16,62,599
Excise duty on Tea	54,45,162	4,036	1,82,861	3,80,019	82,55,855	15,28,468	68	1,41,041	15	83	10,01,723	39,91,562	2,09,30,851
Excise duty on Coffee	67,17,280	49	..	..	..	..	..	8,47,540	..	..	..	94,734	76,59,594
Excise duty on Cloth	17,30,29,661	8,55,001	11,09,478	1,25,43,056	87,73,553	25,52,664	1,06,93,762	21,27,881	5,69,080	12,16,617	23,09,864	2,91,726	21,67,23,133
Miscellaneous	36,02,052	48,484	38,502	2,19,057	3,67,362	1,89,429	78,595	1,04,186	31,020	3,25,697	57,488	18,03,165	68,65,041
Total Gross Receipts	52,45,31,323	38,95,540	76,38,389	14,77,88,817	19,98,23,981	2,60,80,511	1,56,03,650	74,71,599	30,15,083	58,82,513	97,12,208	91,44,748	96,07,88,462

A and AA—Principal Revenue Heads etc.

CENTRAL AND STATE GOVERNMENTS IN INDIA, FOR THE YEAR 1953-54

No. 10—ACCOUNT of RECEIPTS under UNION EXCISE DUTIES for the year ended 31st March 1954—*contd.*

	India General	Andhra	Assam	Bihar	Bombay	Madhya Pradesh	Madras	Carried over
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT—<i>contd.</i>								
Refunds and Drawbacks								
Excise duty on Motor Spirit	2,006	..	2,725	3,473	..	2,473	..	10,677
Excise duty on Sugar—								
Sugar other than Khandasari and Palmyra . . . . .	..	9,976	..	15,607	45,909	..	7,636	79,128
Khandasari Sugar . . . . .	..	..	..	..	..	..	..	..
Excise duty on Matches—								
Excise duty on Matches (including sale proceeds of banderols)	..	..	..	—925	334	625	1,768	1,802
License fees, fines etc. . . . .	..	..	..	..	..	4,093	..	4,093
Excise duty on Steel Ingots . . . . .	..	..	..	53,538	..	..	..	53,538
Excise duty on Tyres . . . . .	..	..	..	..	6,253	..	..	6,253
Excise duty on Coal and Coke . . . . .	..	..	..	..	..	..	..	..
Excise duty on Tobacco	9,653	25,638	83	1,30,762	1,86,994	2,40,108	14,87,067	20,80,325
Excise duty on Vegetable Products . . . . .	..	49,771	..	..	85,578	..	20,676	1,56,025
Excise duty on Betelnuts . . . . .	..	..	..	..	..	..	2,562	2,562
Excise duty on Tea . . . . .	..	..	9,697	..	5,883	..	4,362	19,942
Excise duty on Coffee . . . . .	..	..	..	..	..	..	725	725
Excise duty on Cloth	30,936	..	..	..	47,67,034	5,05,654	20,664	53,24,288
Miscellaneous	29,537	1,711	6,424	87,765	25,223	21,369	63,854	2,35,883
Total Refunds and Drawbacks	72,162	87,096	18,929	2,90,210	51,22,208	7,74,322	16,09,314	79,74,241

No. 10—ACCOUNT of RECEIPTS under UNION EXCISE DUTIES for the year ended 31st March 1954—*contd.*

	Brought forward	Orissa	Punjab	Uttar Pradesh	West Bengal	Hyderabad	Madhya Bharat	Mysore	P.E.P.S.U.	Rajasthan	Saurashtra	Travancore-Cochin	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT—<i>contd.</i>													
Refunds and Drawbacks													
Excise duty on Motor Spirit	10,677	..	1,515	2,458	7,401	11,977	20,524	12,363	..	..	..	..	66,915
Excise duty on Sugar—													
Sugar other than Khandeari and Palmyra	79,128	..	10	41,593	29,586	..	..	..	..	..	..	..	1,50,317
Khandeari Sugar . . . . .	..	..	..	..	..	..	1,603	..	..	..	..	..	1,603
Excise duty on Matches—													
Excise duty on Matches (including sale proceeds of handkerchiefs).	1,802	..	..	1,272	21,521	..	1,527	1,485	..	..	110	..	27,717
License fees, fines, etc.	4,093	..	..	2,666	..	..	..	..	..	..	..	..	6,759
Excise duty on Steel Ingots	53,538	..	..	..	..	..	..	27,328	..	..	..	..	80,866
Excise duty on Tyres	5,253	..	..	..	..	..	..	..	..	..	..	..	5,253
Excise duty on Coal and Coke . . . . .	..	34	..	..	..	..	..	..	..	..	..	..	34
Excise duty on Tobacco	20,80,325	95,206	5,992	57,992	2,51,009	32,379	13,101	17,233	..	18,126	3,933	47,356	26,22,652
Excise duty on Vegetable Products	1,56,025	..	13	..	..	..	..	..	..	..	..	..	1,56,038
Excise duty on Betelnuts	2,562	..	..	..	..	..	..	..	..	..	..	..	2,562
Excise duty on Tea	19,942	..	..	..	6,419	..	..	..	..	..	2,545	7,045	35,951
Excise duty on Coffee	725	..	..	..	..	..	..	1,505	..	..	..	16,188	18,418
Excise duty on Cloth	53,24,288	..	..	1,00,569	31,939	3,12,455	8,21,207	1,25,220	..	39,044	2,80,951	1,954	70,37,627
Miscellaneous	2,35,853	20,768	51,490	32,532	58,002	50	1,146	19,624	39,603	21,505	10,686	71,442	5,62,731
Total—Refunds and Drawbacks	79,74,241	1,16,008	59,020	2,39,082	4,05,877	3,56,861	8,50,108	2,04,758	39,603	78,675	2,98,225	1,43,985	1,07,75,143

A and AA—Principal Revenue Head, et

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CENTRAL AND STATE GOVERNMENTS IN INDIA, FOR THE YEAR 1953-54

No. 10—ACCOUNT of RECEIPTS under UNION EXCISE DUTIES for the year ended 31st March 1954—*contd.*

	India General	Andhra	Assam	Bihar	Bombay	Madhya Pradesh	Madras	Carried over
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT— <i>contd.</i>								
NET RECEIPTS								
Excise duty on Motor Spirit	—2,006	..	1,62,22,275	18,79,770	..	—2,473	..	1,80,97,566
Excise duty on Silver . . . . .	..	..	..	6,230	4,461	..	..	10,691
Excise duty on Kerosene . . . . .	..	..	33,00,040	..	..	..	..	33,00,040
Excise duty on Sugar—								
Sugar other than Khandasari and Palmyra	11,145	8,74,607	..	2,67,80,285	1,42,21,967	..	63,46,619	4,62,23,673
Khandasari Sugar . . . . .	..	..	..	200	..	..	2,35,247	2,35,447
Palmyra Sugar . . . . .	..	..	..	..	..	..	1,772	1,772
Special Excise duty Imposed by the Sugar (Temporary Excise duty) Ordinance, 1946.	..	..	..	..	..	67,200	54,803	1,22,003
Excise duty on Matches—								
Excise duty on Matches (including sale proceeds of banderols)	14,313	1,05,113	63,44,206	10,319	1,51,22,138	55,027	4,15,79,916	6,32,31,032
License fees, fines, etc.	..	..	..	..	..	15,838	..	15,838
Excise duty on Steel Ingots . . . . .	..	..	..	42,38,383	31,297	..	..	42,69,680
Excise duty on Tyres . . . . .	..	..	..	..	2,07,05,577	..	..	2,07,05,577
Excise duty on Coal and Coke . . . . .	..	..	..	1,39,87,783	..	..	..	1,39,87,783
Excise duty on Tobacco	13,52,810	76,88,693	2,98,512	1,90,39,480	4,15,05,650	3,09,09,055	4,17,40,839	14,25,35,039
Excise duty on Vegetable Products	26,14,077	6,05,307	..	..	88,50,472	19,45,014	14,67,306	1,54,82,170
Excise duty on Betelnuts . . . . .	..	..	..	..	..	..	—2,562	—2,562
Excise duty on Rayon and Artificial Silk . . . . .	..	115	..	..	8,55,791	..	53	8,55,959
Excise duty on Cement . . . . .	..	37,500	..	..	1,02,000	2,05,000	2,47,374	6,91,874
Excise duty on Footwear . . . . .	..	310	..	..	71,496	..	60	71,875
Excise duty on Soap	4,202	..	1,063	..	9,64,589	11,214	26,334	10,07,402
Excise duty on Tea	8,841	..	16,68,076	18,815	—54,829	16,93,789	20,90,528	54,25,220
Excise duty on Coffee . . . . .	..	10,598	312	..	15	1,663	67,03,967	67,16,555
Excise duty on Cloth	58,04,412	..	..	3,05,947	15,36,63,355	48,48,355	36,74,304	16,82,96,373
Miscellaneous	9,915	3,34,054	1,02,043	10,88,703	9,74,129	1,43,698	7,13,627	33,66,169
Net Receipts from Union Excise Duties	98,17,700	96,56,297	2,79,36,527	6,73,55,865	25,70,18,108	3,98,93,380	10,48,79,196	51,65,57,082

No. 10—ACCOUNT of RECEIPTS under UNION EXCISE DUTIES for the year ended 31st March 1954—*contd.*

	Brought forward	Orissa	Punjab	Uttar Pradesh	West Bengal	Hyderabad	Madhya Bharat	Mysore	P.E.P.S.U.	Rajasthan	Saurashtra	Travancore. Cochin	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT—<i>concl'd.</i>													
NET RECEIPTS													
Excise duty on Motor Spirit	1,80,07,566	..	—1,515	57,30,219	2,90,895	5,10,023	--20,524	12,637	..	..	74	..	2,46,19,375
Excise duty on Silver	10,891	..	..	..	..	..	..	..	..	..	..	..	10,891
Excise duty on Kerosene	33,00,040	..	..	11	..	..	..	13,910	..	..	..	..	33,13,961
Excise duty on Sugar—													
Sugar other than Khandsari and Palmyra	4,82,33,573	2,52,850	18,62,936	8,21,46,577	14,55,426	47,00,157	9,74,756	12,02,000	18,88,476	2,32,352	..	1,06,500	14,31,15,603
Khandsari Sugar	2,35,447	..	..	507	..	..	—1,603	..	..	..	..	..	2,34,351
Palmyra Sugar	1,772	..	..	82,291	..	..	..	..	..	..	..	..	84,063
Special excise duty Imp. sed by the sugar (Temporary Excise duty) Ordinance, 1946	1,22,003	..	..	..	..	..	..	..	..	..	..	..	1,22,003
Excise duty on Matches—													
Excise duty on Matches (including sale proceeds of banderols).	6,32,31,032	..	..	1,34,64,430	1,45,55,386	1,20,038	1,69,835	30,338	..	33,418	5,07,459	10,30,675	9,31,51,611
License fees, fines, etc.	15,838	..	..	39,883	..	..	..	64	..	..	..	..	55,785
Excise duty on Steel Ingots	42,69,680	..	..	27,608	14,77,162	..	..	91,298	..	..	..	..	58,65,748
Excise duty on Tyres	2,07,05,577	..	..	..	2,87,40,214	..	..	..	..	..	..	98	4,94,54,880
Excise duty on Coal and Coke	1,39,87,783	—26	..	..	1,00,71,173	..	..	..	..	..	..	..	2,40,58,930
Excise duty on Tobacco	14,25,35,039	25,38,010	39,10,109	2,78,68,423	11,98,59,415	1,63,11,088	28,36,288	24,33,257	5,26,492	40,56,220	42,88,546	15,82,122	32,87,45,009
Excise duty on Vegetable Products	1,54,82,176	1,01,901	3,28,512	50,18,665	44,34,779	11,973	7,75,900	3,56,874	..	..	11,77,755	44,004	2,77,31,639
Excise duty on Betelnuts	—2,562	..	..	..	..	..	..	..	..	..	..	..	—2,562
Excise duty on Rayon and Artificial silk	8,55,959	..	13,375	..	8,953	1,01,792	21,385	..	..	..	60,109	..	10,61,573
Excise duty on Cement	5,91,874	..	1,25,000	..	1,26,456	..	33,230	46,164	..	..	2,95,121	35,450	12,53,295
Excise duty on Footwear	71,875	..	..	1,43,281	5,15,669	9,712	6,000	..	..	..	4,027	..	7,50,564
Excise duty on Soap	10,07,402	..	1,661	18,809	5,73,166	823	103	6,200	..	..	6,099	48,336	16,62,599
Excise duty on Tea	54,25,220	4,036	1,82,801	3,80,019	82,49,436	15,28,466	68	1,41,041	15	83	9,99,178	39,84,537	2,08,94,900
Excise duty on Coffee	67,16,555	40	..	..	..	..	..	8,46,035	..	..	..	78,546	76,41,176
Excise duty on Cloth	16,82,06,373	8,55,001	11,69,478	1,24,42,487	87,41,614	22,40,199	98,72,555	20,02,461	5,69,080	11,77,573	20,28,913	2,89,772	20,96,85,606
Miscellaneous	33,66,169	27,720	--12,988	1,86,525	3,09,360	1,89,379	77,440	84,562	—8,583	3,04,192	—46,802	17,31,723	63,02,310
Not Receipts from Union Excise Duties	51,65,57,082	37,70,532	75,79,369	14,75,49,735	19,94,18,104	2,57,23,650	1,47,44,542	72,66,841	29,75,480	58,03,838	94,14,683	90,00,763	94,98,13,010

A and AA—Principal Revenue Heads, etc.

CENTRAL AND STATE GOVERNMENTS IN INDIA, FOR THE YEAR 1953-54

No. 10—ACCOUNT of RECEIPTS under UNION EXCISE DUTIES for the year ended 31st March 1954—*contd.*

STATE GOVERNMENTS	Government of Andhra (b)	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras (Composite) (a)	Government of Madras (Residuary) (b)	Government of Orissa	Carried over
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Share of net proceeds assigned to States	46,24,000	43,40,000	1,92,90,000	1,72,45,000	(c) 1,05,27,750	1,44,93,505	80,50,000	70,17,000	8,55,87,255
Total	46,24,000	43,40,000	1,92,90,000	1,72,45,000	1,05,27,750	1,44,93,505	80,50,000	70,17,000	8,55,87,255

(a) Represents transactions for the period from 1st April, 1953 to 30th September, 1953.

(b) Represents transactions for the period from 1st October, 1953 to 31st March, 1954.

(c) Includes Rs. 3,33,750 representing the arrears of Match Excise Duty Pool due to integrated Chhatisgarh States. The corresponding adjustment in the Central Accounts has been made under the head 'XLVI—Miscellaneous—Refunds'.

No. 10—ACCOUNT of RECEIPTS under UNION EXCISE DUTIES for the year ended 31st March 1954—*concl'd.*

STATE GOVERNMENTS	Brought forward	Government of Punjab	Government of Uttar-Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya-Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Share of net proceeds assigned to States	8,55,87,255	60,86,000	3,03,15,000	1,19,07,000	89,63,000	38,08,000	1,71,000	(a)34,19,000	73,33,000	15,75,89,255
Total	8,55,87,255	60,86,000	3,03,15,000	1,19,07,000	89,63,000	38,08,000	1,71,000	34,19,000	73,33,000	15,75,89,255

(a) Includes Rs. 17,56,000 received during 1952-53 since adjusted in the accounts for the year 1953-54.

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

	India General	Andhra	Assam	Bihar	Bombay	Madhya Pradesh	Madras	Item No.
CENTRAL GOVERNMENT	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Direction	5,14,107	..	..	..	..	..	..	1
Collectorate Charges	25,76,048	14,14,061	25,65,892	24,45,709	96,29,628	13,51,800	81,17,893	2
Commission paid to the Posts and Telegraphs Department for sale of Central Excise Revenue Stamps.	55	3,003	740	484	6,629	9,210	5,959	3
Compensation paid to State Governments for the suspension of State measures of taxation on wholesale trade in Tobacco.	..	..	..	..	..	..	3,176	4
Cost of printing banderols and Central Excise Stamps and labels.	..	..	..	..	20,10,696	..	..	5
Payments of arrears of Share of Match Excise Duty pool.	41,284	..	..	..	..	..	..	6
Payments to States of their Share of Union Excise Duties.	..	46,24,000	43,40,000	1,92,90,000	1,72,45,000	1,01,94,000	2,25,43,505	7
Works . . . . .	..	..	..	..	50,373	..	..	8
Deduct—Charges recovered from Customs Department.	11,77,800	2,53,400	7,11,468	68,870	33,23,159	..	43,54,600	9
Deduct—Other Recoveries . . . . .	..	..	..	1,240	..	..	4,965	10
Charges in England—								
Sterling Overseas Pay	6,933	..	..	..	..	..	..	11
Other Charges	75	..	..	..	..	..	..	12
Total Expenditure for Collection of Union / Excise Duties.	20,20,702	57,87,664	61,95,164	2,16,65,383	2,56,14,165	1,15,55,010	2,63,10,968	13

EXCISE DUTIES for the year ended 31st March 1954

Item No.	Orissa	Punjab	Uttar Pradesh	West Bengal	Hyderabad	Madhya Bharat	Mysore	P.E.P.S.U.	Rajasthan	Saurashtra	Travan-Core-Cochin	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	..	..	..	56,729	1,01,498	..	..	..	..	..	..	6,72,334
2	..	..	43,96,945	53,42,147	16,30,700	4,47,623	7,95,785	..	8,70,945	3,50,213	6,00,538	4,25,35,925
3	294	702	..	1,785	160	..	..	..	..	..	..	29,081
4	..	..	..	..	..	..	..	..	..	..	..	3,176
5	..	..	..	..	..	..	..	..	..	..	..	20,10,696
6	..	..	..	..	..	..	..	..	..	..	..	41,284
7	70,17,000	60,86,000	3,03,15,000	1,19,07,000	89,63,000	36,08,000	1,71,000	16,63,000	73,33,000	..	..	15,54,99,505
8	..	..	..	..	..	..	..	..	..	..	..	50,373
9	..	..	..	20,30,745	..	..	..	..	1,73,000	..	75,000	1,21,13,042
10	..	..	..	24,999	..	..	..	..	..	..	..	31,895
11	..	..	..	..	..	..	..	..	..	..	..	9,943
12	..	..	..	..	..	..	..	..	..	..	..	75
13	70,17,294	60,86,762	3,47,11,945	1,52,51,926	1,06,95,368	42,55,623	9,66,785	16,63,000	80,30,945	3,50,213	5,25,538	18,87,04,445

Charged . 15,55,00,660

Voted . 3,32,03,785

III and 3—Corporation Tax

REVENUE

The revenue under this head is derived from Super-Tax, Surcharge, Excess Profits Tax, and Business Profits Tax, so far as these taxes are payable by companies. During 1953-54 Super-Tax was levied at a flat rate of four annas and nine pies in the rupee on the total income of a company. Abatement of part of the tax was, however, allowed under certain conditions. The revenue from Surcharge represents arrear collections in respect of years prior to 1946-47. The levy of Excess Profits Tax ceased with the chargeable accounting period ending with the 31st day of March, 1946. The revenue therefrom represents collections from cases brought forward from the preceding year as also new cases of earlier years discovered and assessed during the year.

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

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

periods ending after 31st December, 1943 the compulsory deposit payable by companies has been fixed by the Indian Finance Act, 1944, at nineteen sixty fourths of the Excess Profits Tax charged. Further in respect of chargeable accounting periods ending after 31st December, 1944, the rate has been reduced to 37/128th, by Excess Profits Tax Ordinance No. XX of 1945. In all cases of compulsory deposit the proportion of the Excess Profits tax refundable by Government comes to one tenth of the Excess Profits Tax payable by an assessee. Any sum deposited in accordance with the provisions of Sub-section 1 of Section 10 of the Indian Finance Act, 1942 in respect of any chargeable accounting period ending after 31st December, 1942, shall not be repaid by the Central Government unless five years have expired from the date on which the deposit was made. The deposit is repayable with simple interest at 2 per cent per annum from the date of deposit to the date of repayment. The additional amount payable by Government in respect of these optional and compulsory deposits is being treated as a reduction of revenue and accordingly the sum payable by Government has been debited to "III—Corporation Tax" and credited to deposit heads under "P—Deposits and Advances—Deposits not bearing interest—Other Accounts".

EXPENDITURE

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

of the explanatory note on page 115.

No. 11—ACCOUNT of RECEIPTS under CORPORATION

	India General	Andhra	Assam	Bihar	Bombay	Madhya Pradesh	Madras	Orissa	Punjab	Item No.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Corporation Tax—										
Ordinary Collections	30,00,766	16,75,153	1,55,79,627	35,33,937	11,43,91,600	1,07,38,773	2,64,40,433	1,70,853	20,27,817	1
Miscellaneous . . . . .	..	..	..	..	..	..	..	17,366	..	2
<i>Deduct—Refunds—</i>										
Payments on account of double income-tax relief granted to companies.	..	15,176	..	..	4,078	..	2,44,378	..	..	3
Other Refunds	1,43,653	29,423	3,97,575	1,34,008	85,36,111	1,69,427	6,92,728	24,170	3,61,691	4
Total	28,57,113	16,30,554	1,51,82,052	33,99,929	10,58,51,411	1,05,79,346	2,55,03,327	1,64,049	16,66,126	5
Surcharge—										
Ordinary Collections . . . . .	..	..	..	4,334	2,067	..	..	..	1,269	6
<i>Deduct—Refunds—</i>										
Payments on account of double income-tax relief granted to companies.	..	20	..	..	..	..	..	..	..	7
Other Refunds . . . . .	..	..	772	..	..	..	641	..	21,061	8
Total . . . . .	..	—20	—772	4,334	2,067	..	—641	..	—19,792	9
Excess Profits Tax—										
Ordinary Collections . . . . .	..	742	3,42,524	402	22,68,812	..	2,78,486	..	2,14,046	10
<i>Deduct—Amount transferred to the Deposit Account of Excess Profits Tax refund- able to assesses under the Indian Finance Act, 1942.</i>	5,39,227	..	..	..	..	..	..	..	..	11
<i>Deduct—Refunds—</i>										
Double Excess Profits Tax Relief.	..	..	..	..	..	..	..	..	..	12
Other Refunds . . . . .	..	949	..	..	62,68,471	..	67,241	..	4,60,947	13
Total	—5,39,227	—207	3,42,524	402	—30,99,659	..	2,11,245	..	—2,46,001	14
Business Profits Tax—										
Ordinary Collections	4,609	..	..	..	7,35,727	..	6,60,433	..	..	15
<i>Deduct—Refunds</i> . . . . .	..	..	..	..	5,24,865	..	1,61,461	..	6,160	16
Total	4,609	..	..	..	2,10,862	..	4,98,972	..	—6,160	17
Advance payment of Tax under Section 18-A of the Indian In- come Tax Act, 1922—										
Gross Collections	14,45,691	3,83,159	66,20,777	..	7,12,95,817	60,32,992	1,39,99,654	17,750	8,45,913	18
<i>Deduct—Amount Transferred to Ordinary Collections on Com- pletion of regular assessment</i>	16,97,579	6,55,909	..	..	5,83,02,330	56,48,077	88,22,556	35,769	4,29,592	19
<i>Deduct—Amount refunded to assessee.</i>	72,036	744	24,013	..	1,93,45,497	2,313	46,27,971	..	21,023	20
TOTAL	—3,24,224	—2,76,494	65,96,764	..	—63,52,010	3,82,602	5,49,127	—18,019	3,95,298	21
TOTAL RECEIPTS FROM CORPORA- TION TAX.	19,98,271	13,53,833	2,21,20,568	34,04,665	9,57,12,671	1,09,61,948	2,67,62,030	1,46,030	17,89,471	22

TAX for the year ending 31st March, 1954.

Item No.	Uttar Pradesh	West Bengal	Hyderabad	Madhya Bharat	Mysore	PEPSU	Rajasthan	Saurashtra	Travancore-Cochin	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	56,94,344	21,98,72,266	21,01,641	11,97,740	81,73,064	1,29,230	20,33,888	16,55,153	52,07,578	42,36,23,863
2	..	591	..	..	..	..	..	..	..	17,957
3	..	1,32,11,106	5,432	..	11,218	106	3,53,819	1,574	3,55,952	1,42,02,839
4	2,24,172	56,03,785	..	48,929	11,57,950	3,447	36,347	61,682	12,13,161	1,88,29,265
5	54,70,166	20,10,57,966	20,96,209	11,48,811	70,03,896	1,25,677	16,43,722	15,91,897	36,38,465	39,06,10,716
6	3,330	3,247	..	..	..	..	..	..	..	14,247
7	..	4,153	..	..	..	..	..	..	..	4,173
8	..	3,691	..	..	..	..	..	..	..	26,165
9	3,330	-4,597	..	..	..	..	..	..	..	-16,091
10	57,408	1,58,14,989	..	..	..	..	..	..	..	1,89,77,409
11	..	..	..	..	..	..	..	..	..	5,39,227
12	..	10,14,020	..	..	..	..	..	..	..	19,14,020
13	6,60,106	44,45,175	..	..	..	..	..	..	..	1,19,01,989
14	-6,02,698	1,03,55,794	..	..	..	..	..	..	..	55,22,173
15	2,19,403	71,65,738	..	..	..	..	..	..	..	87,85,910
16	1,09,532	14,53,798	..	..	..	..	..	..	..	22,55,816
17	1,09,871	57,11,940	..	..	..	..	..	..	..	65,30,094
18	41,80,083	9,10,12,857	2,87,092	7,23,989	24,07,442	1,009	5,64,325	4,74,403	25,89,858	20,28,82,811
19	20,49,498	7,55,33,397	6,58,550	33,332	54,34,913	4,090	2,44,334	1,90,926	19,67,337	16,17,11,399
20	14,874	1,76,65,625	37,825	..	1,353	5,000	1,812	..	98,744	4,19,22,770
21	21,15,771	-21,86,165	-4,09,283	6,90,657	-30,31,824	-8,991	3,18,173	2,83,477	5,23,777	-7,51,368
22	70,96,440	21,49,34,938	16,86,926	18,39,468	39,52,072	1,16,686	19,61,901	18,75,374	41,62,242	40,18,95,534

No. 11-A—ACCOUNT of EXPENDITURE for COLLECTION of CORPORATION TAX for the year ending 31st March 1954

	Collection of Corporation Tax		Collection of Corporation Tax
CENTRAL GOVERNMENT	Rs.	Brought forward	Rs.
			34,20,334
India General	53,847	Uttar Pradesh	1,22,844
Andhra	24,909	West Bengal	40,38,974
Assam	2,72,712	Hyderabad	28,898
Bihar	42,809	Madhya Bharat	23,248
Bombay	22,82,718	Mysore	1,27,997
Madhya Pradesh	2,02,896	P. E. P. S. U.	1,575
Madras	5,00,581	Rajasthan	31,432
Orissa	2,492	Saurashtra	13,665
Punjab	37,370	Travancore-Cochin	94,329
Carried over	34,20,334	Total (Voted)	79,03,296

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

REVENUE

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

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

Income-tax during 1953-54 was charged on a slab system, at rates rising from nine pies to four annas in the rupee. In the case of every individual, Hindu undivided family, unregistered firm and other associations of persons, not being a company or a local authority, no income tax was payable on a total income which before deduction of earned income allowance did not exceed Rs. 8,400 in the case of Hindu undivided family which satisfied certain conditions at the end of the previous year and Rs. 4,200 in every other case.

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

Tax at the maximum rate was deducted at source from interest on securities unless a certificate under Section 18 (3) of the Indian Income Tax Act was produced. The Indian Income-Tax Act was amended in 1945 so as to provide relief in respect of a portion of the earned income included in the total income of an assessee. Earned income is roughly speaking income from personal exertions and does not include for example the income of Companies dividends, interest on securities and income from property. Under Section 2(2) of the Finance Act, 1951, which continued to be in force during 1953-54 *vide* Finance Act, 1953, the amount of earned income relief allowed to an assessee for 1953-54 assessment was one-fifth of the earned income which was included in his total income, but not exceeding in any case four thousand rupees. This exemption was available only for income tax and not for super-tax.

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

3. The rates of income-tax and super-tax mentioned above were subject to a surcharge levied for the

purposes of the Union at the rates specified in Schedule I to the Finance Act, 1951, which continued to be in force during 1953-54 *vide* Finance Act, 1953.

4. Special provisions had, however, been made for the continuance, in the assessment for the year ending 31st March, 1954, of the rates of income-tax in force in the financial year 1952-53 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 1952-53 in respect of the income of an assessee, not being a company chargeable under the head "Salaries" on which super-tax had been or might have been deducted at source.

5. For complete particulars regarding the rates of Income-tax, Super-tax and Surcharge levied during 1953-54 see 1st Schedule to the Finance Act, 1951, which continued to be in force during 1953-54 *vide* Finance Act, 1953.

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

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

EXPENDITURE

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

No. 12--ACCOUNT of TAXES on INCOME other than CORPORATION TAX and ESTATE DUTY for the year ended 31st March 1954

	India General	Vindhya Pradesh	Andhra	Assam	Bihar	Bombay	Madhya Pradesh	Madras	Carried over
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT									
INCOME-TAX									
(1) Ordinary Collections—									
(i) Taxes paid by companies	41,70,237	8,421	18,15,397	61,60,100	6,06,535	13,67,62,045	1,00,49,453	3,02,46,149	18,98,24,642
(ii) Other Collections	1,55,75,767	4,25,443	85,13,105	76,81,218	1,83,48,371	16,78,58,146	1,03,39,896	6,43,20,864	29,30,63,110
(iii) Capital Gains Tax . . . . .	..	..	..	..	820	5,79,953	..	1,19,959	7,00,732
(2) Deductions by Government from salaries and pensions—									
(i) Taxes in respect of Union emoluments	1,35,49,891	3,789	17,327	92,935	1,42,674	8,92,922	1,36,712	3,08,753	1,51,44,803
(ii) Taxes on other emoluments	90,156	79,520	1,24,140	3,42,760	7,71,254	16,63,750	5,22,087	12,04,106	47,98,133
(3) Deductions from interest on Government Securities—									
(i) Tax	21,21,229	471	1,34,192	9,149	1,98,385	3,18,41,533	2,23,319	44,22,001	3,89,50,279
Total	3,55,07,280	5,17,644	1,06,04,461	1,42,92,467	2,00,68,039	33,95,98,349	2,12,71,467	10,00,21,992	54,24,81,699
Deduct—Refunds—									
(1) Ordinary Collections—									
(i) Taxes paid by companies	32,63,629	..	93,536	1,19,501	85,286	2,36,42,761	1,08,776	47,49,195	3,20,02,584
(2) Deductions by Government from salaries and pensions—									
(i) Taxes in respect of Union emoluments	3,047	..	97	246	..	48,807	..	1,547	53,744
(3) Payments on account of double income tax relief granted to companies . . . . .	..	..	14,899	..	..	4,003	..	2,39,922	2,58,824
(4) Other Refunds	37,35,567	38,762	12,42,898	12,72,459	1,05,56,355	8,10,88,107	30,74,899	1,22,51,855	11,32,00,502
Total	70,02,243	38,762	13,51,430	13,92,206	1,05,81,641	10,47,83,678	31,83,675	1,72,42,519	14,55,76,154
SUPER-TAX									
Deductions by Government from salaries and pensions—									
(i) Super-tax in respect of Union emoluments	7,49,943	..	1,246	5,806	3,415	54,117	16,019	8,558	8,39,164
(ii) Super-tax on other emoluments	—2,65,825	9,488	30,700	1,28,706	3,373	2,08,073	59,574	2,58,161	4,32,250
(iii) Other Collections	42,69,224	80,924	16,52,363	16,32,112	47,92,881	12,00,70,136	64,53,864	2,86,95,164	16,70,46,062
Total	47,53,342	90,412	16,84,309	17,66,624	47,99,669	12,03,32,320	65,29,457	2,89,61,883	16,89,18,076

<i>Deduct—Refunds—</i>										
Deductions by Government from salaries and pensions—										
(i) Super-tax in respect of Union emoluments.	..	..	..	..	1,80,595	125	..	..	1,80,720	..
(ii) Other Refunds	6,25,311	8,289	2,18,759	1,28,606	14,48,578	1,33,56,484	10,05,475	36,70,546	2,04,62,048	..
Total	6,25,311	8,289	2,18,759	1,28,606	16,29,173	1,33,56,609	10,05,475	36,70,546	2,06,42,768	..
SURCHARGE										
Ordinary Collections	14,92,254	27,854	4,28,919	5,47,249	10,63,710	2,03,13,279	13,51,432	62,09,717	3,14,34,414	..
<i>Deduct—Refunds—</i>										
Payments on account of Double Income Tax Relief granted to companies.	..	..	20	..	..	..	..	..	20	..
Other refunds	1,18,126	1,749	1,03,285	1,26,013	4,58,727	15,03,188	94,989	7,57,404	31,63,481	..
Total	13,74,128	26,105	3,25,614	4,21,236	6,04,083	1,88,10,091	12,56,443	54,52,313	2,82,70,913	..
EXCESS PROFITS TAX										
Ordinary Collections	6,13,238	..	1,50,779	54,244	2,08,274	1,20,22,731	2,02,154	13,14,246	1,45,65,666	..
<i>Deduct—Amount transferred to the Deposit Account of Excess Profits Tax refundable to assesses under the Indian Finance Act, 1942.</i>	—4,58,717	..	..	..	..	..	..	..	—4,58,717	..
<i>Deduct—Refunds—</i>										
Other Refunds	5,47,005	..	61,370	1,25,980	3,87,914	49,70,764	94,648	14,78,095	76,65,778	..
Total	5,24,950	..	89,409	—71,736	—1,79,640	70,51,967	1,07,506	—1,63,849	73,58,607	..
BUSINESS PROFITS TAX										
Ordinary Collections	46,339	..	..	26,822	7,400	41,17,898	..	1,66,227	43,64,686	..
<i>Deduct—Refunds—</i>										
Other Refunds	4,444	..	..	54,993	..	4,14,832	48,380	74,186	5,96,835	..
Total	41,895	..	..	—28,171	7,400	37,03,066	—48,380	92,041	37,67,851	..
ADVANCE PAYMENT OF TAX UNDER SECTION 18-A OF THE INDIAN INCOME TAX ACT, 1922										
Gross Collections	1,05,35,103	2,37,004	32,33,873	1,20,11,519	1,01,83,098	22,96,56,026	2,14,99,478	5,11,60,218	33,85,16,319	..
<i>Deduct—</i>										
Amount transferred to ordinary collections on completion of regular assessment.	59,37,884	57,166	23,91,712	..	..	13,22,52,842	1,05,36,351	4,22,71,035	19,25,46,990	..
Amount refunded to Assessee	14,16,424	9,839	23,97,716	5,38,558	53,46,511	3,41,03,499	21,42,418	1,06,84,897	5,66,39,862	..
Total	40,80,795	1,69,999	—15,55,555	1,14,72,961	48,36,587	6,32,99,685	88,20,709	—17,95,714	8,93,29,467	..
TAXES ON AGRICULTURAL INCOME	..	..	..	8,811	..	..	..	..	8,811	..
MISCELLANEOUS	3,68,489	25,204	1,96,625	1,78,354	6,64,945	55,89,517	18,28,672	12,36,414	1,00,88,220	..
Receipts in England	59,65,691	..	..	..	..	..	..	..	59,65,691	..
<i>Deduct—Share of net proceeds assigned to States.</i>	1,94,18,000	..	1,76,22,000	1,39,83,000	6,03,43,000	10,75,90,000	3,21,27,000	7,50,82,250	32,61,65,250	..
Total Central Government	2,55,71,016	7,82,313	—78,47,326	1,25,36,794	—4,17,51,831	33,26,54,708	34,49,724	3,84,09,765	36,38,05,163	..

A and AA—Principal Revenue Heads, etc

No. 12—ACCOUNT of TAXES on INCOME other than CORPORATION TAX and ESTATE DUTY for the year ended 31st March 1954—*contd.*

	Brought forward	Orissa	Punjab	Uttar Pradesh	West Bengal	Hyderabad	Madhya Bharat	Mysore	PEPSU	Rajasthan	Saurashtra	Travancore-Cochin	TOTAL
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT													
INCOME-TAX													
(1) Ordinary Collections—													
(i) Taxes paid by companies	18,98,24,642	3,03,196	26,68,728	64,38,025	22,92,75,900	17,73,770	5,99,970	1,12,62,927	2,05,129	8,18,233	25,81,163	54,26,800	45,12,71,879
(ii) Other Collections	29,30,63,110	29,02,671	90,90,179	2,76,23,249	11,17,06,264	97,97,572	23,70,020	82,38,305	20,61,725	30,43,808	56,79,468	87,49,404	48,12,75,775
(iii) Capital Gains Tax	7,00,732			10,157	2,03,374								0,14,293
(2) Deductions by Government from salaries and pensions—													
(i) Taxes in respect of Union emoluments	1,51,44,803	1,22,997	3,00,910	4,32,780	7,66,215	66,374	28,370	66,355	21,824	32,691	48,454	13,640	1,70,45,399
(ii) Taxes on other emoluments	47,98,133	3,32,912	30,83,798	14,60,645	14,85,068	7,07,012	2,00,736	4,86,210	2,67,493	2,82,114	2,04,909	1,43,169	1,33,42,205
(3) Deductions from interest on Government Securities—													
(i) Tax	3,89,50,279	50,465	3,29,808	7,64,670	1,46,05,300	1,43,448	1,60,241	2,00,779	113		3,26,763	1,26,595	5,56,68,400
Total	54,24,81,699	37,12,261	1,54,73,423	3,67,29,515	35,80,42,217	1,25,78,173	33,50,355	2,02,61,582	25,80,275	41,76,846	88,44,057	1,44,59,518	1,02,27,07,921
Deduct—Refunds—													
(1) Ordinary Collections—													
(i) Taxes paid by companies	3,20,02,684	1,639	6,11,716	5,68,670	1,93,25,035	59,636	20,378	7,19,653	1,27,474	37,083	56,778	13,08,631	5,48,37,377
(2) Deductions by Government from salaries and pensions—													
(i) Taxes in respect of Union emoluments	53,744		1,032		37,765	4,000		27,792		4,429		69	1,18,831
(3) Payments on account of double income tax relief granted to companies.	2,43,894				1,39,70,271	5,333		11,013	104	3,47,369	1,546	3,49,464	1,39,43,924
(4) Other Refunds	11,32,80,362	8,77,922	29,17,065	43,04,785	1,20,53,444	6,67,809	3,81,176	14,99,597	9,23,476	9,20,872	8,56,493	16,12,417	14,00,11,448
Total	14,55,76,164	6,19,661	35,30,353	48,71,465	4,43,76,615	7,26,778	4,01,554	22,68,055	10,66,054	13,09,753	9,14,817	32,70,681	20,89,11,580
SUPER-TAX													
Deductions by Government from salaries and pensions—													
(i) Super-tax in respect of Union emoluments	8,39,164	402	10,097	3,296	38,040	20,369	615	1,014	1,858	3,650			9,18,510
(ii) Super-tax on other emoluments	4,32,250	39,595	66,323	83,233	1,48,934	50,063	8,404	33,199	14,661	7,761	2,956	277	8,37,646
(iii) Other Collections	16,76,46,662	8,20,396	31,35,662	78,25,419	6,04,67,905	17,95,063	15,37,433	25,92,870	3,43,443	8,71,915	23,26,816	23,93,197	25,17,56,775
Total	16,89,18,076	8,60,393	32,11,972	79,11,948	6,06,54,975	18,65,480	15,46,452	26,27,092	3,59,962	8,33,326	23,29,772	23,93,474	25,35,62,931
Deduct—Refunds—													
Deductions by Government from salaries and pensions—													
(i) Super-tax in respect of Union emoluments	1,90,720				5,131								1,85,851
(ii) Other Refunds	2,04,62,048	2,72,554	6,13,524	15,24,360	22,11,068	1,62,370	72,011	37,228	1,48,943	1,09,905	85,021	3,41,966	2,60,41,498
Total	2,06,42,768	2,72,554	6,13,524	15,24,360	22,16,199	1,62,370	72,011	37,228	1,48,943	1,09,905	85,021	3,41,966	2,62,27,349
SURCHARGE													
Ordinary Collections	3,14,34,414	1,90,473	6,95,841	18,68,647	1,84,56,909	3,45,753	1,68,180	6,80,046	76,781	1,94,712	3,90,590	5,28,485	5,19,19,831
Deduct—Refunds—													
Payments on account of Double Income Tax Relief granted to Companies.	20				4,069								4,039
Other Refunds	31,63,481	30,509	1,57,669	3,99,067	19,29,331	936	14,485	19,703	19,462	23,418	22,223	32,468	58,12,186
Total	2,82,70,913	1,59,964	5,38,172	14,69,690	1,05,23,500	3,44,817	1,53,691	5,40,943	67,319	1,71,264	3,77,367	4,90,017	4,91,93,558

EXCESS PROFITS TAX													
Ordinary Collections	1,45,65,666	15,764	1,30,841	6,26,355	21,51,746	5,077	..	47,246	..	..	..	70,819	1,76,13,514
Deduct—Amount transferred to the Deposit Account of Excess Profits Tax refundable to assessee under the Indian Finance Act, 1942.	-4,58,717	..	..	..	..	..	..	..	..	..	..	..	-4,58,717
Deduct—Refunds— Double Excess Profits Tax Relief	..	..	..	..	95,666	..	..	..	..	..	..	..	95,666
Other Refunds	76,65,776	47,219	4,82,618	4,09,719	6,35,888	..	..	1,38,713	..	..	..	19,622	93,99,535
Total	73,58,607	-31,455	-3,51,777	2,16,636	14,20,212	5,077	..	-91,467	..	..	..	51,197	85,77,030
BUSINESS PROFITS TAX													
Ordinary Collections	43,04,686	..	45,166	1,79,292	2,71,717	68,938	..	..	..	..	..	..	49,29,799
Deduct—Refunds— Other Refunds	5,98,835	..	18,805	18,066	8,916	..	..	..	..	..	..	..	6,42,622
Total	37,67,851	..	26,361	1,61,226	2,62,801	68,938	..	..	..	..	..	..	42,87,177
ADVANCE PAYMENT OF TAX UNDER SECTION 18-A OF THE INDIAN INCOME TAX ACT, 1922													
Gross Collections	33,85,16,319	10,65,921	59,08,917	1,64,85,097	14,68,18,523	69,72,424	25,28,754	87,10,158	4,76,761	18,41,306	47,90,324	59,79,759	54,00,04,263
Deduct— Amount transferred to ordinary collections on completion of regular assessment.	19,25,46,990	9,37,392	34,61,315	74,05,630	11,64,20,835	48,80,481	6,90,942	1,06,22,308	3,07,530	5,88,175	34,34,418	46,67,048	34,59,63,067
Amount refunded to Assessee	5,66,39,862	42,368	6,47,164	10,88,908	1,37,06,786	5,58,612	33,555	5,42,747	50,111	23,647	2,92,922	10,65,375	7,46,77,087
Total	8,93,29,467	86,161	18,00,438	80,10,559	1,66,90,899	15,33,331	17,90,227	-24,54,897	1,19,120	12,20,484	10,32,984	2,47,336	11,04,24,169
TAXES ON AGRICULTURAL INCOME	8,811	..	..	..	..	..	..	..	..	..	..	..	8,811
MISCELLANEOUS	1,00,88,220	95,873	3,05,277	7,18,225	13,78,650	1,16,280	35,333	1,63,502	1,36,707	43,830	51,741	1,99,618	1,33,33,256
RECEIPTS IN ENGLAND	59,65,691	..	..	..	..	..	..	..	..	..	..	..	(b) 59,65,691
Deduct—Share of net proceeds assigned to States	32,61,65,250	2,09,18,000	2,49,42,000	9,63,81,000	6,91,65,000	2,49,66,000	97,09,000	6,53,000	..	..	..	..	57,28,99,250
Total Central Government	36,38,05,163	-1,69,26,918	-80,82,011	-4,75,59,076	33,92,15,549	-93,43,543	-32,88,507	1,81,01,472	2,54,386	50,85,092	1,16,36,083	1,42,34,613	66,89,32,303

(a) Includes collections in —

	Rs.
Posts and Telegraphs Department	6,97,257
Defence Department	70,69,318

(b) The details are—

	Commonwealth Relations Office	High Commissioner	Total converted into Rs. at £1 = Rs. 13½
	£	£	Rs.
Income Tax —			
(i) Taxes in respect of Union emoluments	2,36,382	68,856	40,69,840
(ii) Taxes on other emoluments	..	82,304	10,97,386
Super Tax—			
(i) Super-tax in respect of Union emoluments	25,390	6,677	4,27,560
(ii) Super-tax on other emoluments	..	9,109	1,21,453
Surcharge— Ordinary Collections	11,504	7,205	2,49,452
Total	2,73,276	1,74,151	59,65,691
Total converted into Rs. at £1 = Rs. 13½	Rs. 36,43,680	Rs. 23,22,011	

No. 12—ACCOUNT of TAXES on INCOME Other than CORPORATION TAX and ESTATE DUTY for the year ended 31st March, 1954—*contd.*

State/Governments	Government of Bhopal	Government of Coorg	Government of Vindhya Pradesh	Government of Andhra (b)	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras (Composite) (a)	Government of Madras (Residuary) (b)	Total Carried over
	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.
Share of net proceeds assigned to States . . . . .	..	..	..	1,76,22,000	1,39,83,000	6,03,43,000	10,75,90,000	3,21,27,000	4,44,06,250	3,06,76,000	30,87,47,250
Taxes on Agricultural Income	1,771	21,07,343	90,475	..	94,02,979	42,83,285	..	..	..	..	1,58,85,853
Deduct—Refunds . . . . .	..	7,235	..	..	80,385	1,76,170	..	..	..	..	2,63,794
Miscellaneous . . . . .	..	..	..	..	..	..	..	..	..	..	..
Total	1,771	21,00,104	90,475	1,76,22,000	2,33,06,594	6,44,60,115	10,75,90,000	3,21,27,000	4,44,06,250	3,06,76,000	32,23,69,309

(a) Represents transactions for the period from 1st April, 1953 to 30th September 1953.

(b) Represents transactions for the period from 1st October, 1953 to 31st March, 1954.

No. 12—ACCOUNT of TAXES on INCOME Other than CORPORATION TAX and ESTATE DUTY for the year ended 31st March, 1954—*concl.*

State Governments	Total brought forward	Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of PEPSU	Government of Rajasthan	Government of Saurashtra	Government of Travancore Cochin	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Share of net proceeds assigned to States	30,67,47,250	2,09,18,000	2,07,81,000	9,63,81,000	6,91,65,000	2,49,86,000	97,09,000	6,53,000	41,61,000	1,94,18,000	..	..	57,28,09,250
Taxes on Agricultural Income	1,58,85,853	5,71,269	..	56,82,617	73,21,886	3,20,872	..	..	..	..	..	89,24,844	3,87,07,341
Deduct—Refunds	2,63,794	43,792	..	2,84,402	1,37,345	..	..	..	..	..	..	2,69,607	9,98,940
Miscellaneous . . . . .	..	..	..	..	19,836	..	..	..	..	..	..	..	19,836
Total	32,23,60,309	2,14,45,477	2,07,81,000	10,17,70,216	7,63,69,378	2,52,86,872	97,09,000	6,53,000	41,61,000	1,94,18,000	..	89,24,844	61,06,27,486

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

	India General	Andhra	Assam	Bihar	Bombay	Madhya Pradesh	Item No.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
CENTRAL GOVERNMENT							
Direction	6,56,433	..	..	..	..	..	1
Collection of Income Tax	13,79,800	4,10,765	5,10,282	12,14,273	95,49,448	9,56,432	2
Collection of Taxes on Agricultural income.	..	..	2,996	..	..	..	3
Other Charges	1,01,861	..	..	96,410	2,72,586	..	4
Charges in England							
Other Charges	675	..	..	..	..	..	5
Deduct—Proportionate charges transfer- red to '3 Corporation Tax'.	53,817	24,909	2,72,712	42,809	22,82,718	2,02,896	6
Total Expenditure for collection of Taxes on income other than Corporation Tax and Estate Duty (Voted)	20,84,967	3,85,856	2,40,566	12,67,674	75,39,316	7,53,536	7

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

STATE GOVERNMENTS	Government of Coorg	Government of Vindhya Pradesh	Government of Assam	Government of Bihar	Item No.
	Rs.	Rs.	Rs.	Rs.	
Collection of Taxes on Agricultural Income	16,486	22,890	93,799	4,14,225	8
Total (Voted)	16,486	22,890	93,799	4,14,225	9

other than CORPORATION TAX and ESTATE DUTY for the year ended 31st March, 1954

Item No.	Madras	Orissa	Punjab	Uttar Pradesh	West Bengal	Hyderabad	Madhya Bharat	Mysore	PEPSU	Rajasthan	Saurashtra	Travancore Cochin	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	1,29,286	..	..	..	..	..	..	..	..	..	..	..	7,85,764
2	31,78,236	2,41,396	10,85,626	27,55,409	59,53,871	9,28,352	1,77,793	6,29,153	2,69,141	3,34,189	5,06,482	6,28,582	3,07,59,230
3	..	..	..	..	..	..	..	..	..	..	..	..	2,996
4	2,05,899	..	..	1,02,224	1,06,771	..	..	..	..	..	..	..	8,85,751
5	..	..	..	..	..	..	..	..	..	..	..	..	675
6	5,00,521	2,492	37,370	1,22,844	40,38,974	28,898	23,248	1,27,997	1,575	31,432	13,665	94,329	79,03,296
7	30,12,840	2,38,904	10,48,256	27,34,789	20,21,668	8,99,454	1,54,545	5,01,156	2,67,566	3,52,757	4,92,817	5,34,253	2,45,31,120

other than CORPORATION TAX and ESTATE DUTY for the year ended 31st March, 1954—*concid.*

Item No.	Government of Orissa	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Travancore Cochin	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
8	3,08,905	2,59,416	3,55,457	55,304	2,51,708	17,78,190
9	3,08,905	2,59,416	3,55,457	55,304	2,51,708	17,78,190

[ACCOUNT Nos 13, 13A and 13-B-Deleted]

VI and 3—Opium

REVENUE

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

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

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

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

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

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

EXPENDITURE

5. The expenditure of the Opium Department relates to (i) the supervision by Government of the cultivation of the poppy, (ii) the purchase of crude opium from the cultivators, (iii) its manufacture into finished product and the packing and despatch thereof at the Ghazipur and the Neemuch Opium Factories, (iv) its final storage and disposal and (v) the manufacture of morphine and other alkaloids. The majority of these operations was formerly carried on under the general control of the then 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, 1954

	Punjab	Uttar Pradesh	Madhya Bharat	Rajasthan	Total
	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT					
Sale of Raw opium to State Governments . . . . .	..	37,91,230	15,67,985	..	53,59,215
Sale of Raw opium to Countries out side India . . . . .	..	1,23,64,299	..	..	1,23,64,299
Sale of Medical opium in India . . . . .	..	1,94,704	..	..	1,94,704
Sale of Alkaloids of Opium in India . . . . .	..	9,09,249	..	..	9,09,249
Sale of Alkaloids of opium to Countries outside India . . . . .	..	2,88,302	..	..	2,88,302
Miscellaneous	523	2,45,702	2,34,525	6,462	4,87,212
Deduct—Refunds . . . . .	..	220	..	..	220
Total Opium Revenue	523	1,77,93,266	18,02,510	6,462	1,96,02,761

No. 14-A—ACCOUNT of EXPENDITURE in connection with OPIUM for the year ended 31st March 1954

	Punjab	Uttar Pradesh	Madhya Bharat	Rajasthan	Total
	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT					
Direction	1,72,878	..	..	..	1,72,878
Superintendence . . . . .	..	5,73,490	56,450	..	6,29,940
Other Opium Agencies and establishments	93,899	..	2,81,189	2,21,828	5,96,916
Ghazipur Opium Factory . . . . .	..	17,29,905	..	..	17,29,905
Neemuch Opium Factory . . . . .	..	..	1,03,240	..	1,03,240
Purchase of Opium	1,58,981	..	..	..	1,58,981
Payments to Cultivators . . . . .	..	70,98,765	90,25,300	62,03,438	2,23,27,503
Miscellaneous Opium charges . . . . .	..	75,296	..	..	75,296
Miscellaneous . . . . .	..	4,085	..	..	4,085
Charges in England—					
Stores . . . . .	..	9,692	..	..	9,692
Other Charges . . . . .	..	308	..	..	308
Total Opium Expenditure (Voted)	4,25,758	94,91,541	94,66,179	64,25,266	2,58,08,744

VII and 7.—Land Revenue

REVENUE

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

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

EXPENDITURE

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

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

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

No. 15—ACCOUNT of LAND REVENUE for the year ended 31st March, 1954

	Central Government	STATE GOVERNMENTS														Carried over
		Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra (b)	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras (Composite) (a)	Government of Madras (Residuary) (b)		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Ordinary revenue	64,66,674	4,22,484	45,87,118	3,92,784	3,59,612	15,40,010	83,22,725	3,91,28,814	1,35,94,236	2,97,06,680	6,53,84,282	4,12,78,732	2,16,15,927	4,30,19,695	27,67,99,923	
Sale of Government estates	2,119	..	..	..	..	30,276	13,168	..	..	..	3,82,853	..	..	..	4,28,416
Sale proceeds of waste lands and redemption of land tax	3,205	..	..	13,312	..	30,732	16,549	8,093	2,53,022	6,597	5,23,125	1,02,694	67,333	8,71,090	18,95,752
Recoveries on account of survey and settlement charges . . . . .	..	..	..	..	..	..	55	11,497	56,024	..	8,97,131	69,451	36,550	50,272	11,20,980
Rents, etc., of fisheries	3,87,607	..	10,296	..	..	8,865	70,851	1,19,579	11,78,814	58,948	85	17,421	1,60,325	57,050	20,69,839
Recovery of cost of maintenance of boundary pillars . . . . .	..	..	..	..	..	..	..	..	..	..	19,978	..	..	..	19,978
Rates and cesses on lands	1,63,342	..	46,810	..	..	1,66,670	21,954	..	17,94,291	..	1,41,756	11,26,786	..	..	34,60,609
Recoveries of overpayments	2,501	168	745	196	5	3,339	14,645	8,436	19,671	4,284	1,70,706	11,313	11,810	2,757	2,50,775	
Moturpha (House Tax) Collections	2,383	..	..	..	..	1,344	..	..	..	..	..	..	..	..	3,727
Collection of payments for services rendered . . . . .	..	249	..	..	..	..	33	7,394	6,688	1,80,313	2,64,090	750	73,470	38,312	5,71,299
Miscellaneous	8,07,760	1,47,283	79,692	17,297	1,88,617	1,13,092	3,34,012	6,50,384	23,87,044	32,48,901	23,12,366	99,40,945	12,25,628	6,60,957	2,21,14,178	
Total	78,35,561	5,70,184	47,24,661	4,23,589	5,48,634	18,04,328	87,93,992	3,99,34,197	1,92,89,990	3,32,05,671	7,00,76,371	5,25,47,092	2,31,91,043	4,47,93,133	30,77,35,476	
Deduct—Refunds	2,09,429	932	1,353	6,073	388	8,083	22,462	2,53,950	1,11,230	95,201	55,52,363	3,04,461	5,94,234	1,30,510	76,50,672	
Deduct—Portion of Land Revenue due to Irrigation, <i>vide</i> Accounts Nos. 30, 34 and 71-B . . . . .	..	30,222	..	..	(-) 25,700	..	..	1,67,41,897	..	..	6,99,932	..	..	1,46,49,631	3,21,47,382
Total Receipts under Land Revenue.	76,26,132	5,39,030	47,23,308	4,17,516	5,22,546	18,06,245	87,71,530	2,29,08,350	1,91,48,760	3,31,10,470	6,38,24,076	5,22,42,628	2,22,06,809	2,09,19,992	26,79,37,422	

(a) Represents transactions for the period from 1st April 1953 to 30th September 1953.

(b) Represents transactions for the period from 1st October 1953 to 31st March 1954

(c) The corresponding credit has been adjusted in the Punjab Accounts for 1954-55.

No. 15—ACCOUNT of LAND REVENUE for the year ended 31st March 1954—*conold.*

	Brought forward	STATE GOVERNMENTS											Total
		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of PEPSU	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ordinary revenue	27,87,99,923	97,35,704	1,67,19,230	20,58,02,104	1,88,01,210	4,93,20,087	3,58,57,871	87,15,505	90,89,810	2,85,41,575	3,19,89,970	58,82,290	69,62,55,279
Receipts from the management of Ex-Zamindari Estates.	..	35,24,165	..	..	..	..	..	..	..	1,38,677	..	..	36,62,842
Sale of Government estates	4,28,416	..	7	861	..	..	..	5,05,696	632	2,68,489	..	..	12,04,101
Sale proceeds of waste lands and redemption of land tax.	18,95,752	12,019	787	339	19,221	..	5,226	..	463	67,055	3,861	1,152	20,05,875
Recoveries on account of survey and settlement charges.	11,20,980	1,32,955	..	..	..	65,217	77,888	5,40,961	..	52,063	52,292	10,449	20,53,705
Rents, etc., of fisheries	20,69,839	1,36,199	..	1,886	3,49,603	..	..	..	17,244	12,389	..	..	25,87,160
Recovery of cost of maintenance of boundary pillars.	19,978	30	..	2,300	..	..	..	..	..	320	..	..	22,628
Rates and cesses on lands	34,60,609	6,12,535	33,048	40,897	16,79,519	..	5,90,911	..	16,23,893	5,21,094	..	..	85,62,306
Recoveries of overpayments	2,50,775	661	53,635	62,175	2,205	320	31,473	4,158	779	57,283	93,427	11,745	5,68,636
Moturpha (House Tax) Collections	3,727	..	..	..	..	..	..	..	..	..	..	..	3,727
Collection of payments for services rendered	5,71,299	36,472	19,165	10,493	4,41,676	6,46,029	61,835	16,572	..	13,38,062	24,228	165	31,85,986
Miscellaneous	2,21,14,178	11,10,786	57,51,840	3,74,556	4,70,664	5,91,093	12,26,179	23,08,416	11,62,873	69,90,965	8,88,239	12,12,558	4,42,02,347
Total	30,77,35,476	1,53,01,526	2,25,77,712	20,62,95,411	2,17,64,098	5,06,22,746	3,78,51,383	1,20,91,308	1,18,95,804	3,79,88,872	3,30,52,017	71,15,349	78,42,94,592
Deduct—Refunds	76,50,672	97,962	93,941	6,17,485	33,743	11,134	1,02,789	3,59,285	52,725	1,34,615	1,71,759	7,886	93,33,996
Deduct—Portion of Land Revenue due to Irrigation, vide Accounts Nos. 30, 34 and 71-B.	3,21,47,382	3,56,181	14,94,164	39,84,556	..	22,21,744	..	1,46,404	..	..	(a) ..	..	4,03,50,531
Total Receipts under Land Revenue	26,79,37,422	1,48,47,383	2,09,89,607	20,16,93,270	2,17,30,355	4,83,89,868	3,77,48,594	1,15,85,619	1,18,42,969	3,78,54,257	3,28,80,258	71,10,463	71,46,10,065

(a) Excludes Rs. 50,000 erroneously adjusted under the minor head 'Ordinary revenue'.

A and AA.—Principal Revenue Heads, etc

No. 15-A—ACCOUNT of EXPENDITURE connected with the COLLECTION of LAND REVENUE for the year ended 31st March 1954

	Central Government	STATE GOVERNMENTS													Carried over
		Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Madhya Pradesh	Government of Andhra (c)	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras (Composite) (b)	Government of Madras (Residuary) (c)	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Charges of Administration . . .	13,02,875	1,05,050	..	..	34,727	..	..	50,783	8,95,870	7,61,782	42,00,627 (b) 415	..	1,33,370	51,891	75,36,784 (b) 415
Management of Government estates	..	..	..	..	..	..	..	..	19,814	1,59,26,299	..	2,660	..	..	1,59,48,773
Charges on account of land revenue collections.	26,039	10,454	1,10,707	..	..	..	1,24,480	..	7,07,683	..	..	18,20,514	..	..	28,08,877
Charges on account of fishery collections.	..	..	..	..	..	..	..	..	1,584	..	..	..	..	..	1,584
Survey, Settlement and Record operations.	1,69,040	2,66,724	..	..	..	2,93,107	..	9,39,264	10,84,164	9,92,163	..	11,94,387	26,92,678	12,45,223	88,76,750
Land Records	72,573	1,83,831	6,18,673	2,17,022	2,97,707	5,50,307	20,64,717	1,47,755	9,29,848	54,265	98,76,523	73,57,411	5,04,954	2,40,516	2,31,16,102
Allowances to District and Village Officers (a).	..	..	..	33,007	..	20,812	..	..	..	..	..	..	..	..	53,619
Assignments and Compensations .	11,508	5,060	52,180	..	..	10,350	58,816	2,70,249	27,564	71,638	22,90,168	21,928	10,95,842	12,30,934	57,46,327
Works . . . . .	..	..	..	..	..	..	4,06,671	..	33,357	..	16,053	..	..	..	4,56,081
Transfer to Zamindari Abolition Fund.	..	..	..	..	..	..	..	12,80,000	..	..	..	..	..	10,00,000	22,80,000
Charges in England—															
Stores . . . . .	..	..	..	..	..	..	..	..	20	..	..	..	264	..	284
Other Charges . . . . .	..	..	..	..	..	..	..	..	..	..	1,493	..	..	..	1,493
TOTAL EXPENDITURE AGAINST LAND REVENUE.	15,82,035	5,71,139	7,90,560	2,50,029	3,32,434	8,74,376	26,54,754	26,88,051	36,99,504	1,78,06,147	1,83,94,804 (d) 415	1,03,97,100	50,27,117	37,68,564	6,08,26,674 (d) 415
Charged . . . . .	..	..	..	..	..	..	..	..	10,448	..	96,628 (d) 415	..	..	..	1,07,076 (d) 415
Voted	15,82,035	5,71,139	7,90,560	2,50,029	3,32,434	8,74,376	26,54,754	26,88,051	36,89,056	1,78,06,147	1,82,88,236	1,03,97,100	50,27,117	37,68,564	6,07,19,598

(a) In Andhra, Bombay, Madhya Pradesh and Madras these charges are recorded under "25—General Administration".
 (b) Represents transactions for the period from 1st April, 1953 to 30th September, 1953.
 (c) Represents transactions for the period from 1st October, 1953 to 31st March, 1954.
 (d) Represents expenditure met out of Contingency Fund.

No. 15-A—ACCOUNT of EXPENDITURE connected with the COLLECTION of LAND REVENUE for the year ended 31st March 1954—*concl'd.*

	Brought forward	STATE GOVERNMENTS											Total
		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of PEPSU	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Charges of Administration	75,36,784 } (c) 415 }	3,60,380	50,745	1,58,809	18,11,443	82,23,945	..	22,218	..	10,332	17,30,624	..	1,09,11,280 } (c) 415 }
Management of Government Estates	1,59,48,773	7,21,440	..	22,13,399 } (c) 8,009 }	14,12,157	..	..	..	2,235	41,512	..	..	2,03,39,518 } (c) 8009 }
Charges on account of land revenue collections	28,08,877	..	..	..	..	..	8,60,061	17,29,507	..	4,66,673	..	16,36,221	75,01,329
Charges on account of fishery collections	1,584	..	..	..	..	..	..	..	..	..	..	..	1,584
Charges on account of Encumbered Estates . . . . .	..	..	..	..	..	..	..	10,000	..	..	..	..	10,000
Survey, Settlement and Record operations	88,76,750	19,02,969	3,81,073	1,98,423	15,93,758	..	3,08,081	1,938	1,28,174	33,05,660	5,16,707	3,02,022	1,74,05,536
Land Records	2,31,16,102	1,97,624	54,22,463	1,49,52,499	76,621	21,60,106	37,20,735	8,40,928	14,78,707	71,31,875	2,36,422	1,41,813	5,94,95,893
Allowances to District and Village Officers (a)	53,619	..	..	..	..	42,24,362	..	..	..	..	..	..	42,77,981
Assignments and Compensations	57,48,327	1,03,145	28,862	17,86,809	88,848	2,00,282	..	37,574	..	1,19,401	54,22,462	39,820	1,35,43,528
Works	4,58,081	..	22,388	18,192	..	..	..	..	..	..	775	..	4,97,936
Transfer to Zamindari Abolition Fund	22,80,000	55,23,808	..	..	..	..	..	..	..	..	..	..	79,03,808
Expenditure in connection with Ex-Zamindari Estates . . . . .	..	6,14,733	..	..	..	..	..	..	..	3,16,216	..	..	9,20,949
Deduct—Amount met from Zamindari Abolition Fund . . . . .	..	6,14,733	..	..	..	..	..	..	..	..	..	..	6,14,733
Development Schemes . . . . .	..	(b) 395	57,25,522	..	..	..	..	..	17,84,338	..	2,39,005	..	77,49,855
Charges in England—													
Stores	284	..	..	..	6,588	..	..	..	..	..	..	..	6,872
Other Charges	1,493	..	..	..	..	..	..	..	..	..	..	..	1,493
TOTAL EXPENDITURE AGAINST LAND REVENUE	5,08,26,074 } (c) 415 }	89,09,761	1,16,31,573	1,93,28,131 } (c) 8,009 }	47,59,303	1,48,28,675	49,78,867	26,32,163	34,03,449	1,13,90,669	81,52,595	21,19,876	15,89,91,826 } (c) 8,424 }
Charged	1,07,076 } (c) 415 }	..	..	..	..	..	..	..	..	..	26,83,095	..	27,70,171 } (c) 415 }
Voted	6,67,19,698	89,09,761	1,16,31,573	1,93,28,131 } (c) 8,009 }	47,59,303	1,48,28,675	49,78,867	26,32,163	34,03,449	1,13,90,669	54,89,500	21,19,876	15,81,91,655 } (c) 8,009 }

(a) In Orissa, Uttar Pradesh and Saurashtra these charges are recorded under "25—General Administration". Also see footnote (b) and (c) below Account No. B-A.
 (b) In Orissa the nomenclature used for this minor head is "Post War Development."
 (c) Represents expenditure met out of Contingency Fund.

A and AA—Plandari Revenue, For 15, etc.

CENTRAL AND STATE GOVERNMENTS IN INDIA, FOR THE YEAR 1953-54

65—Payment of Compensation to Landholders, etc. on the Abolition of the Zamindari System

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

No. 15-B—ACCOUNT of COMPENSATION paid to the LAND-HOLDERS, etc. on the ABOLITION of the ZAMINDARI SYSTEM during and to end of the year 1953-54

	Government of Andhra	Government of Madhya Pradesh	Government of Madras (Composite)	Government of Madras (Residuary)	Government of Mysore	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Compensation	7,04,576	71,44,606	37,54,804	10,30,322	140	1,26,34,448
Total Expenditure outside the Revenue Account during 1953-54—(Voted) .	(d) 7,04,576	71,44,606	(c) 37,54,804	(d) 10,30,322	140	1,26,34,448
Total Expenditure outside the Revenue Account to end of 1953-54 .	(b) 7,04,576	2,65,96,087	(a) ..	(b) 5,85,95,811	140	8,58,96,614

(a) Expenditure to end of 30th September, 1953 is Rs. 5,75,65,489.

(b) Pending allocation of the progressive expenditure to end of 30th September, 1953 Rs. 5,75,65,489 incurred by the Government of Madras (Composite) among the successor States, the entire amount has been included under Government of Madras (Residuary).

(c) Represents transactions for the period from 1st April, 1953 to 30th September, 1953.

(d) Represents transactions for the period from 1st October, 1953 to 31st March, 1954.

VIII and 8 State Excise Duties

REVENUE

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

EXPENDITURE

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

No. 16—ACCOUNT of STATE EXCISE REVENUE from SPIRITS and DRUGS for the year ended 31st March 1954

	Central Government	STATE GOVERNMENTS													Carried over	
		Government of Andhra	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras (Composite) (b)	Government of Madras (Residuary) (c)	Government of Delhi	Government of Bihar	Government of Assam	Government of Andhra	Government of Bihar	Government of Bombay	Government of Madhya Pradesh		Government of Madras (Composite) (b)	Government of Madras (Residuary) (c)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Country spirits	7,27,808	26,60,072	..	6,59,391	36,37,663	12,06,363	17,18,069	..	1,08,88,066	2,57,63,693	26,165	1,54,82,451	..	..	6,27,80,216
Country fermented liquors	1,16,670	..	12,07,458	3,38,759	..	..	..	..	43,137	1,17,29,192	44,315	3,88,756	..	..	1,38,68,287
Malt liquors . . . . .	..	..	..	68,996	..	..	..	3,293	52,611	..	30,308	39,000	39,203	18,836	2,52,157
Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits).	1,28,494	85,382	51,065	49,506	39,50,687	..	49,876	41,134	10,72,584	12,06,519	43,06,515	3,87,335	2,07,526	1,60,032	1,17,80,645	
Receipts from commercial spirits, including denatured spirits and medicated wines.	30,471	8,751	14,958	103	13,70,859	..	..	29,410	29,750	4,12,106	9,35,690	97,251	1,19,520	1,26,472	31,70,340
Opium	3,74,288	2,05,308	3,52,268	2,520	8,23,648	3,38,963	4,56,447	62,248	45,042	10,64,111	1,99,505	30,08,318	3,75,942	27,297	73,35,190	
Duties on medicinal and toilet preparations containing alcohol, opium, etc.	20,237	..	10,249	..	..	305	..	27,792	150	..	22,30,980	6,66,302	6,86,448	4,17,205	39,54,567
Hemp and other drugs	45,266	32,216	..	11,380	1,45,064	..	5,15,389	519	3,21,919	25,05,724	37,396	25,55,773	7,865	1,411	62,10,836	
Receipts from Distilleries	8,768	..	..	..	..	..	..	7,259	..	..	11,77,647	3,035	11,034	13,218	12,20,801
Sale of alcohol for use as motor fuel . . . . .	..	..	..	..	48,13,037	..	1,85,914	..	..	22,34,446	..	..	..	..	72,34,297
Fines, confiscations and miscellaneous	43,421	3,069	20,100	45,528	14,171	23,497	21,007	50,098	36,379	2,48,383	7,66,674	2,43,220	4,99,014	4,62,590	24,85,740	
Recoveries of overpayments	89	29,536	1,115	105	..	165	575	2,809	15,097	5,508	15,723	2,256	18,689	1,721	93,448	
Collection of payments for services rendered. . . . .	..	..	..	..	..	..	..	16,015	..	..	34,136	54	48,262	21,913	1,20,380
Total	14,95,504	30,28,336	16,72,202	11,76,287	1,47,56,952	15,59,183	20,28,467	2,40,485	1,26,05,625	4,51,69,722	68,93,954	2,28,93,758	19,11,803	12,50,695	12,05,12,973	
Deduct—Refunds	1,99,911	..	16,342	232	47,00,099	316	1,17,672	3,630	11,151	2,63,110	2,46,614	14,996	67,592	9,050	50,50,925	
Total Revenue from State Excise Duties	12,95,593	30,28,336	16,55,860	11,76,055	1,06,56,853	16,69,867	23,10,795	2,36,855	1,21,94,474	4,49,20,612	66,47,340	2,26,78,762	18,44,901	12,41,645	11,54,62,048	

(b) Represents transactions for the period from 1st April, 1953 to 30th September, 1953.

(c) Represents transactions for the period from 1st October, 1953 to 31st March, 1954.

No. 16—ACCOUNT of STATE EXCISE REVENUE from SPIRITS and DRUGS for the year ended 31st March 1954

	Brought forward	STATE GOVERNMENTS											Total
		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of PEPSU	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Country spirits	6,27,80,216	64,85,792	1,10,03,861	3,22,42,246	2,40,09,218	..	1,10,47,990	68,30,831	1,09,71,610	1,45,28,807	5,124	62,08,071	18,52,04,744
Country fermented liquors	1,39,68,287	2,96,862	3,82,405	26,60,673	52,96,679	7,37,62,657	23,114	68,67,980	2,41,781	6,12,720	665	1,37,23,714	11,77,33,446
Malt liquors	2,52,157	9,188	1,36,879	24,018	20,06,546	..	..	5,04,992	858	-937	780	..	20,36,461
Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits).	1,17,86,645	1,03,608	27,03,887	45,22,704	76,93,148	..	12,16,759	11,24,934	2,96,443	2,68,746	77,427	9,61,927	3,07,50,228
Receipts from commercial spirits, including denatured spirits and medicated wines.	31,70,340	16,241	2,35,612	5,44,000	13,32,763	..	17,670	2,78,415	55,377	4,740	46,086	1,95,371	58,98,205
Opium	73,35,199	71,87,975	75,17,018	59,15,453	65,80,500	21,00,228	19,84,359	2,40,061	60,56,407	85,83,005	5,17,583	9,96,582	5,50,23,350
Duties on medicinal and toilet preparations containing alcohol, opium, etc.	39,54,567	1,77,693	9,94,794	9,88,222	..	263	31,018	1,23,052	5,521	2,152	1,08,917	5,79,004	69,65,203
Hemp and other drugs	62,10,836	20,26,460	1,48,109	40,82,775	40,59,204	12,71,597	23,43,720	7,85,010	2,418	8,32,487	20,526	3,05,785	2,20,88,097
Receipts from Distilleries	12,20,861	3,000	452	1,62,231	7,821	9,54,578	..	100	29,95,241	6	..	2,64,957	56,09,347
Sale of alcohol for use as motor fuel	72,34,297	..	..	92,84,421	..	..	..	1,456	15,432	52	..	..	1,05,35,659
Receipts from the Sale of Power Alcohol . . . . .	..	..	10,90,828	..	..	..	..	..	..	..	..	..	10,90,828
Fines, confiscations and miscellaneous	24,85,740	1,53,942	20,30,010	6,07,635	2,94,218	7,95,181	4,80,872	53,128	53,885	1,90,673	16,225	4,04,861	70,25,320
Recoveries of overpayments	93,448	189	1,315	3,559	4,549	..	14,308	2,414	1,071	55,390	2,068	4,064	1,83,385
Collection of payments for services rendered	1,20,380	516	33,874	..	2,26,626	..	..	19,481	2,826	..	18,339	31,879	4,53,921
Receipts from Management of Ex-Zamindari Estates . . . . .	..	2,80,801	..	..	..	..	..	..	..	..	..	..	2,80,801
Total	12,05,12,973	1,07,51,267	2,62,88,044	6,10,34,937	6,15,29,362	7,88,84,554	1,71,68,819	1,68,42,763	2,06,98,680	2,59,77,901	8,13,210	2,27,37,065	45,84,03,885
Deduct—Refunds	59,59,925	91,707	18,50,762	32,30,150	1,24,138	2,90,464	1,35,487	2,47,184	3,63,359	21,760	22,136	27,651	1,14,85,723
Total Revenue from State Excise Duties	11,54,62,048	1,66,59,560	2,44,07,282	6,78,04,787	5,14,09,224	7,85,94,090	1,70,33,332	1,65,95,579	2,03,35,321	2,50,56,141	7,91,154	2,27,09,414	44,69,18,162

A and AA—Principal Revenue Heads, etc.

CENTRAL AND STATE GOVERNMENTS IN INDIA, FOR THE YEAR 1953-54

No. 16-A—ACCOUNT of EXPENDITURE for COLLECTION of STATE EXCISE REVENUE during the year ended 31st March 1954

	STATE GOVERNMENTS														Carried over
	Central Government	Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Madhya Pradesh	Government of Andhra (c)	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras (Composite) (b)	Government of Madras (Residuary) (c)	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Superintendence	..	..	21,780	..	6,355	..	1,32,943	58,023	83,415	1,69,986	5,41,154	59,522	1,72,157	90,014	13,35,349
District Executive Establishment	66,849	1,20,816	60,745	30,627	73,210	1,27,088	2,44,349	12,99,863	7,07,633	26,30,047	(a) 10,76,208	12,95,529	40,62,431	17,95,772	1,35,21,167
Distilleries	..	..	..	897	..	..	22,014	12,822	..	..	10,36,183	..	39,576	13,514	11,25,006
Departmental and Commission Sdys.	..	..	..	1,59,709	..	..	..	..	..	..	39,847	..	..	..	1,99,556
Cost of opium supplied to State Excise Department.	3,398	..	..	368	86,884	69,997	49,680	..	..	43,767	74	3,06,575	67,275	..	6,27,934
Purchase of alcohol for use as motor fuel.	..	..	..	..	..	..	..	..	..	18,20,133	..	..	..	..	18,20,133
Purchase of Ganja and other drugs.	..	..	..	1,849	..	..	28,340	..	..	..	1	34,230	..	..	64,420
Compensations	..	..	..	..	..	..	..	..	2,660	87,567	2,620	1,027	38,487	23,251	1,55,612
Works	..	..	..	..	..	..	..	..	1,359	..	500	..	..	..	1,859
Charges in England--															
Stores	..	..	..	..	..	..	..	..	..	3,227	..	..	..	..	2,227
Other charges	..	..	..	..	..	..	..	..	..	..	..	..	..	204	204
TOTAL EXPENDITURE UNDER STATE EXCISE DUTIES.	70,247	1,20,816	82,525	1,93,450	1,66,449	1,96,995	4,77,332	13,70,708	7,95,067	47,53,727	26,96,567	16,06,883	43,99,926	19,22,755	1,88,53,467
Charged	..	..	..	..	..	..	..	..	2,660	..	4,497	..	..	..	7,157
Voted	70,247	1,20,816	82,525	1,93,450	1,66,449	1,96,995	4,77,332	13,70,708	7,92,407	47,53,727	26,92,070	16,06,883	43,99,926	19,22,755	1,88,46,310

(a) In Bombay the nomenclature used for this minor head is "District charges".
 (b) Represents transactions for the period from 1st April, 1953 to 30th September, 1953.
 (c) Represents transactions for the period from 1st October, 1953 to 31st March, 1954.

No. 16-A—ACCOUNT of EXPENDITURE for COLLECTION of STATE EXCISE REVENUE during the year ended 31st March 1954—*concl'd.*

	Brought forward	STATE GOVERNMENTS											Total
		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of PEPSU	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Superintendence	13,35,349	34,426	5,999	4,10,655	7,87,658	4,05,514	2,73,112	75,016	..	..	17,217	1,23,498	34,60,034
District Executive Establishment	1,35,21,167	12,46,195	4,73,629	4,54,338	(a) 25,78,521	40,32,668	10,23,643	4,08,504	3,01,159	..	2,00,957	11,86,035	2,54,26,816
Distilleries	11,25,006	44,122	21,252	11,20,162	(b)	10,49,056	77,020	18,903	17,35,241	15,94,943	..	13,122	68,08,827
Departmental and Commission Shops	1,90,558	..	..	..	..	..	..	..	..	..	..	..	1,90,556
Cost of opium supplied to State Excise Department	6,27,934	6,48,867	4,23,691	6,10,517	6,88,728	2,70,607	3,40,698	40,720	3,40,866	13,75,482	1,42,074	1,15,428	56,35,512
Purchase of alcohol for use as motor fuel	18,20,133	..	13,11,816	83,33,041	..	..	..	..	..	..	..	..	1,14,65,890
Purchase of Ganja and other drugs	64,420	9,875	..	..	..	13,017	98,070	3,50,684	..	81,353	..	63,015	6,80,434
Compensations	1,55,612	215	12,000	2,763	2,10,903	17,637	..	..	..	..	4,672	1,23,898	5,27,700
Excise Bureau . . . . .	..	..	26,219	..	(b)	..	..	..	..	..	..	..	26,219
Works	1,859	..	..	18,446	..	..	..	..	..	..	..	..	20,305
Charges in England—													
Stores	2,227	..	..	..	..	..	..	..	..	..	..	..	2,227
Other charges	204	..	..	..	..	..	..	..	..	..	..	..	204
TOTAL EXPENDITURE UNDER STATE EXCISE DUTIES	1,89,53,467	19,83,750	22,84,596	1,09,50,822	42,65,810	57,88,499	18,12,543	8,94,427	23,86,266	30,51,778	3,65,820	16,24,996	5,42,62,724
Charged	7,157	..	..	..	170	..	..	..	..	..	..	..	7,327
Actual	1,89,46,310	19,83,750	22,84,596	1,09,50,822	42,65,640	57,88,499	18,12,543	8,94,427	23,86,266	30,51,778	3,65,820	16,24,996	5,42,55,397

(a) In West Bengal the non-nature used for this minor head is "District charges".

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

REVENUE

Judicial Stamps are used to denote the payment of the duties imposed on Judicial Instruments by the Court-fees Act of 1870. All other stamps used to denote the payment of duty e.g., on leases and mortgages, bills of lading and bills of exchange are governed by the Indian Stamp Act of 1839 and are termed 'Non-Judicial' Stamps.

EXPENDITURE

2. Stamps charges consist mainly of the cost of price stamps and the expenditure incurred upon agencies employed in selling them. A Security Printing Press, with a Central Stamp Store attached, has been established at Nasik Road where the printing of stamps has been carried on since November 1925. The Accounts of the Press have been placed on a commercial basis from 1st April, 1926. The work of the Central Stamp Store at Coimbatore has been taken over by the Central Stamp Store at Nasik. State Governments get their supplies from this Store, the cost of supplies being credited in the cost account statements 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 (see paragraph 5 below).

CAPITAL EXPENDITURE

C9 - Capital Outlay on the Security Printing Press

3. This major head was opened in the year 1926-27 to record the Capital Outlay on the Security Printing Press. The Capital Outlay on the construction of the Central Stamp Store at Nasik Road which had previously been recorded under the Capital Outlay head "7-A - Capital Expenditure on Central Stamp Store" was transferred to this head in 1929-30, this Store being over worked as an integral part of the Security Printing Press. Up to the end of August, 1937 all Capital Outlay incurred on and after 1st April, 1938 was budgeted and accounted for under a separate sub-division of the minor head 'Security Printing Press' under the major head 'C9 - Stamps' within the Revenue section of the accounts.

4. The details of expenditure are shown in Account No. 17-11.

No. 17—ACCOUNT of STAMP REVENUE for the year ended 31st March 1954

	Central Government	STATE GOVERNMENTS													Carried over
		Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra (c)	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras (Composite) (b)	Government of Mysore (Residuary) (c)	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A—NON-JUDICIAL															
Sale of stamps	4,64,757	1,68,438	93,171	1,97,200	20,32,270	82,546	1,81,255	69,39,162	13,55,565	1,31,30,466	2,53,10,282	56,99,119	1,73,10,038	1,00,27,711	8,29,91,980
Duty on impressing documents	77	169	..	42,686	4,08,338	..	19,391	40,089	8,547	19,974	22,48,766	1,19,791	2,07,578	1,40,896	32,85,302
Fines and penalties	6,041	1,261	..	1,643	..	13,377	7,838	32,284	4,347	16,469	41,677	37,779	77,387	39,535	2,79,638
Miscellaneous	1,133	5	6,190	50	5,213	666	102	426	11	1,261	5,44,296	2,722	9,685	1,678	5,73,438
Recovery from other Governments	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total	4,72,068	1,69,873	99,361	2,41,579	24,45,821	96,589	2,08,586	70,11,961	13,68,470	1,31,68,170	2,81,45,021	58,59,411	1,76,04,688	1,02,18,820	8,71,10,358
Deduct—Refunds	51	4,305	1,753	989	48,320	413	1,414	58,198	24,769	1,80,288	1,86,739	1,44,503	51,77,937	2,01,833	60,31,022
TOTAL A—NON-JUDICIAL	4,71,927	1,65,568	97,608	2,40,590	23,97,501	96,176	2,07,142	69,53,763	13,44,301	1,29,87,882	2,79,58,232	57,14,908	1,24,26,751	1,00,16,987	8,10,79,336

B—JUDICIAL																
(i) Court Fees —																
Court Fees realised in stamps.	2,22,517	2,79,358	1,56,171	60,093	10,32,610	2,58,000	5,00,906	26,90,049	26,862	1,04,10,785	1,29,47,276	48,75,920	91,45,170	47,19,796	4,83,20,220	
Deduct—Refunds	15,033	4,919	..	253	..	2,019	967	..	..	19,030	7,90,739	21,006	..	..	7,83,676
TOTAL (i)—COURT FEES	2,08,684	2,74,916	1,56,171	59,840	10,32,610	2,56,300	5,00,939	26,90,049	26,862	1,03,91,755	1,22,26,537	48,54,914	91,45,170	47,19,796	4,75,46,253	
(ii) Other Receipts —																
Sale of stamps	1,77,713	..	830	..	..	..	17,259	1,86,167	17,63,975	5,88,666	..	..	4,80,240	2,92,111	34,86,007
Fines and penalties	1,063	..	598	463	..	1,363	1,641	10,863	1,083	9,467	16,477	18,084	2,799	1,420	65,310	
Miscellaneous	127	..	240	..	..	892	18,389	613	122	55,533	8,277	8,261	1,202	1,724	95,480
Recoveries from other Governments for stamps supplied from State Stamp Stores.	..	..	..	..	..	..	..	..	255	..	..	..	..	..	255
Total	1,78,999	..	1,668	463	..	2,355	37,289	1,07,643	17,64,535	6,53,666	24,754	26,345	4,81,247	2,95,255	36,47,121	
Deduct—Refunds	945	..	299	..	2,163	..	199	26,769	2,328	..	..	..	72,483	73,197	1,59,994
Total (ii)—Other Receipts	1,78,054	..	1,369	463	2,163	2,355	37,090	1,70,874	17,61,707	6,53,666	24,754	26,345	3,91,864	2,21,758	34,47,127	
TOTAL B—JUDICIAL	3,86,738	2,74,916	1,58,141	60,303	10,34,773	2,58,655	5,43,029	28,60,923	17,88,569	1,10,45,421	1,22,51,291	49,81,259	95,37,034	49,41,554	5,09,92,380	
C—GENERAL																
Security Printing India	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Recoveries from other Governments for the value of stamps supplied.	1,35,74,664	..	..	..	..	..	..	..	..	..	..	..	..	..	1,35,74,664
Other receipts	3,19,411	..	151	..	..	..	..	..	..	..	..	..	..	..	3,19,592
Deduct—Refunds	..	..	573	..	..	..	..	..	..	..	..	..	..	..	573
TOTAL C—GENERAL	1,38,94,165	..	-422	..	..	..	..	..	..	..	..	..	..	..	1,38,93,683
TOTAL REVENUE FROM STAMPS	1,47,52,674	4,38,484	2,53,633	3,09,913	43,07,128	3,55,521	7,50,171	98,14,686	31,32,870	2,40,33,303	4,02,00,523	1,06,06,167	2,19,03,785	1,49,58,541	14,59,65,390	

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

(b) Represents transactions for the period from 1st April, 1953 to 30th September, 1953.

(c) Represents transactions for the period from 1st October, 1953 to 31st March, 1954.

No. 17—ACCOUNT of STAMP REVENUE for the year ended 31st March 1951—1952/3.

	Brought forward	STATE GOVERNMENTS											Total
		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of PEPSU	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A—NON JUDICIAL													
Sale of stamps	8,29,91,980	47,01,481	33,86,790	95,17,773	1,74,81,292	32,62,458	17,78,111	34,32,147	11,83,593	23,30,944	12,98,179	48,99,824	13,62,64,671
Duty on impressing documents	32,65,302	3,295	1,22,149	74,731	1,71,994	..	..	2,24,249	5,684	875	14,073	4,12,302	42,93,664
Fines and penalties	2,79,638	14,557	32,301	80,998	12,507	38,237	11,760	13,116	19,661	13,274	12,752	14,597	5,34,398
Miscellaneous	5,73,438	658	3,324	8,832	1,01,248	35,914	37,286	68,192	1,082	33,045	19,684	10,290	8,92,993
Recoveries from other Government for stamps supplied from State Stamp Stores.	..	..	..	..	..	18	..	..	..	..	..	..	18
Total	8,71,10,358	47,19,901	35,44,564	96,92,334	1,77,66,141	33,36,627	18,27,157	37,37,704	12,01,020	23,78,138	13,44,688	53,36,922	14,19,85,554
Deduct—Refunds	69,31,022	26,754	29,282	2,87,933	14,57,772	2,951	4,553	3,92,798	18,498	22,343	12,567	27,991	82,25,374
TOTAL A—NON-JUDICIAL	8,10,79,336	46,93,147	35,14,282	93,94,401	1,63,08,369	33,33,676	18,22,604	34,34,906	11,82,612	23,55,795	13,32,121	53,08,931	13,37,60,180
B—JUDICIAL													
(i) Court Fees—													
Court Fees realised in stamps	4,83,29,229	29,61,998	30,26,453	1,51,27,459	1,04,70,113	17,22,274	22,31,770	21,65,212	6,65,463	17,20,915	11,12,160	8,84,429	9,04,07,465
Deduct—Refunds	7,83,976	34,468	75,826	..	..	4,061	..	2,29,048	7,840	1,394	3,020	..	10,79,543
TOTAL (i)—COURT FEES	4,75,45,253	29,27,530	30,10,627	1,51,27,459	1,04,70,113	17,18,213	22,31,770	19,26,164	6,57,613	17,19,611	11,09,140	8,84,429	8,93,27,922
(ii) Other Receipts—													
Sale of stamps	34,86,067	1,21,204	637	28,68,038	5,13,534	4,51,852	18,303	1,27,609	92,886	13,85,020	..	19,16,562	1,09,81,401
Fines and penalties	65,319	3,609	16	110	4,360	45,257	24,566	2,692	14,266	10,580	6,942	31,952	2,09,618
Miscellaneous	95,480	699	76	400	875	51,816	51,198	275	1,541	11,236	409	1,35,837	3,49,842
Recoveries from other Governments for stamps supplied from State Stamp Stores.	255	..	..	..	..	..	..	..	..	..	..	..	255
Total	86,47,121	1,25,412	729	28,68,648	5,18,778	5,48,023	94,007	1,30,569	1,08,392	14,06,836	7,351	20,84,451	1,15,41,116
Deduct—Refunds	1,99,994	..	..	76,854	53,809	1,07,662	10,090	1,142	..	10,059	..	2,20,941	6,79,651
TOTAL (ii)—OTHER RECEIPTS	34,47,127	1,25,412	729	27,91,694	4,64,969	4,41,263	83,917	1,29,424	1,08,392	13,96,777	7,351	18,64,410	1,08,61,465
TOTAL B—JUDICIAL	5,09,92,380	30,62,942	30,11,356	1,79,19,153	1,09,35,082	21,89,476	23,15,687	20,65,588	7,66,005	31,16,388	11,16,491	27,48,839	10,01,89,387
C—GENERAL													
Security Printing, India—													
Recoveries from different Governments for the value of stamps supplied.	1,35,74,664	..	..	..	..	..	..	..	..	..	..	..	1,35,74,664
Other receipts	3,19,592	..	..	..	..	..	..	..	..	..	..	..	3,19,592
Deduct—Refunds	573	..	..	..	..	..	..	..	..	..	..	..	573
TOTAL C—GENERAL	1,38,93,683	..	..	..	..	..	..	..	..	..	..	..	1,38,93,683
TOTAL REVENUE FROM STAMPS	14,69,65,399	77,46,089	65,25,638	2,73,13,554	2,72,43,451	54,92,152	41,38,291	64,90,494	19,48,617	54,72,183	24,48,612	80,57,770	24,78,33,250

No. 17-A—ACCOUNT OF EXPENDITURE FOR COLLECTION OF SEAMP REVENUE during the year ended 31st March 1954

	STATE GOVERNMENTS											Carried over		
	Central Government	Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Madhya Pradesh	Government of Andhra (c)	Government of Assam	Government of Bihar	Government of Bombay		Government of Madhya Pradesh	Government of Madras (Composite) (b)	Government of Madras (Residuary) (c)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Superintendence	..	1,763	6,629	67	4,580	..	9,595	0,998	6,040	41,302	1,59,017	60,070	27,052	19,016
Central Stamp Office at Calcutta.	16,181	..	..	..	..	..	..	..	..	..	..	..	..	16,181
Charges for the sale of stamps—														
Judicial	10,230	4,606	5,808	410	12,347	3,108	..	33,075	12,297	67,848	66,604	28,938	1,00,278	52,141
Non-Judicial	18,124	4,358	..	2,195	19,680	2,607	9,985	3,48,229	45,433	3,13,959	2,34,466	1,62,908	11,99,167	4,31,159
Cost of stamps supplied from Central Stamp Stores.	9,640	2,961	3,371	2,101	12,939	2,770	28,403	1,39,749	48,329	3,28,188	2,07,490	68,101	1,55,607	2,57,707
Cost of stamps supplied from State Stamp Stores.	..	..	..	..	..	..	..	..	991	..	..	..	..	..
Security Printing India—														
India—	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Capital Account—	—3,78,237	..	..	..	..	..	..	..	..	..	..	..	..	..
vide details in Account No. 17-B.														
Revenue Account—														
Working Expenses	(a) 1,14,00,333	..	..	..	..	..	..	..	..	..	..	..	..	..
Interest on Capital	5,52,720	..	..	..	..	..	..	..	..	..	..	..	..	..
TOTAL EXPENDITURE FOR COLLECTION OF SEAMP REVENUE.	1,16,27,991	13,608	15,808	4,773	49,502	8,485	47,983	5,29,049	1,13,296	7,48,296	6,64,577	3,09,615	14,92,104	7,60,092
Charged	6,62,720	..	..	..	..	..	..	..	..	..	..	..	..	..
Voted	1,10,75,271	13,608	15,808	4,773	49,502	8,485	47,983	5,29,049	1,13,296	7,48,296	6,64,577	3,09,615	14,92,104	7,60,092

(a) Includes Rs. 3,27,973 on account of Depreciation.
 (b) Represents transactions for the period from 1st April, 1953 to 30th September, 1953.
 (c) Represents transactions for the period from 1st October, 1953 to 31st March, 1954.

No. 17-A—ACCOUNT of EXPENDITURE for COLLECTION of STAMP REVENUE during the year ended 31st March 1954—*cont'd.*

	Brought forward	STATE GOVERNMENTS											Total
		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of PEPSU	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Superintendence	3,35,724	7,454	29,161	71,330	1,05,134	63,771	12,203	19,953	6,007	31,030	22,778	..	6,90,190
Central Stamp Office at Calcutta	15,111	..	..	..	..	..	..	..	..	..	..	..	15,111
Charges for the sale of stamps—													
Judicial	3,95,688	22,947	23,113	2,46,556	59,353	19,483	..	34,443	8,919	68,611	7,284	41,767	9,28,229
Non-Judicial	27,63,229	81,504	77,925	82,194	3,22,124	38,965	..	68,867	35,482	97,423	32,493	85,684	37,16,262
Cost of stamps supplied from Central Stamp Stores	12,64,606	90,659	41,809	2,37,846	2,96,062	..	..	..	16,688	1,03,321	8,744	..	20,69,035
Cost of stamps supplied from State Stamp Stores	991	..	..	..	..	1,47,585	..	53,573	..	..	..	..	2,02,149
Printing and Supply . . . . .	..	..	..	..	..	..	1,69,363	..	..	..	..	..	1,69,363
Security Printing India—													
Capital Account— <i>vide details in Account No. 17-B</i>	—3,78,237	..	..	..	..	..	..	..	..	..	..	..	—3,78,237
Revenue Account—													
Working Expenses	1,14,00,333	..	..	..	..	..	..	..	..	..	..	..	1,14,00,333
Interest on Capital	5,52,720	..	..	..	..	..	..	..	..	..	..	..	5,52,720
Stamp Manufactory . . . . .	..	..	..	..	..	..	..	..	..	..	..	1,56,234	1,56,234
Central Stamp Depot . . . . .	..	..	..	..	..	..	..	..	..	..	..	53,179	53,179
TOTAL EXPENDITURE FOR COLLECTION OF STAMP REVENUE.	1,63,84,239	2,02,916	1,63,008	6,36,961	7,83,042	2,59,804	1,81,566	1,76,856	67,696	3,00,387	71,299	3,35,864	1,95,63,638
Charged	5,52,720	..	..	..	..	..	..	..	..	..	..	..	5,52,720
Voted	1,58,31,519	2,02,916	1,63,008	6,36,961	7,83,042	2,59,804	1,81,566	1,76,856	67,696	3,00,387	71,299	3,35,864	1,90,10,918

No. 17-B—ACCOUNT of CAPITAL OUTLAY on the SECURITY PRINTING PRESS during and to end of the year 1953-54

	Bombay	
	Expenditure during the year 1953-1954	Expenditure to end of the year 1953-54
	Rs.	Rs.
CENTRAL GOVERNMENT		
Land	1,02,346	1,49,759
Buildings	3,18,029	63,15,373
Plant and Machinery	51,579	25,89,996
Minor Equipments	4,375	1,38,552
Miscellaneous	1,558	84,078
<i>Deduct</i> —Depreciation	3,97,973	34,89,053
Charges in England—		
Stores	2,65,521	24,44,990
Loss or gain by exchange	462	3,715
Total	3,45,897	(a) 82,37,410
<i>Deduct</i> —Expenditure financed from Ordinary Revenues	(b) —3,78,237	12,83,909
Net Expenditure outside the Revenue Account	(b) 7,24,134	69,53,501

A and AA—Principal Revenue Heads etc.

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

(b) This is Voted.

NOTE—Expenditure during and to end of the year 1953-54 shown against various minor heads in this account is inclusive of the capital expenditure within the revenue account booked under '0-Stamp'.

**X and 10- Forest
REVENUE**

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

(1) Produce of Government forests.

(2) Revenue from forests not managed by Government.

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

(3) Miscellaneous.

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

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

EXPENDITURE ON REVENUE ACCOUNT

2. The expenditure falls under two main heads :-

(1) Conservancy and works; and (2) Establishments.

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

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

CAPITAL EXPENDITURE.

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

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

No. 18.--ACCOUNT OF FOREST REVENUE for the year ended 31st March, 1954.

	STATE GOVERNMENTS														Carried over
	Central Government	Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Madhya Pradesh	Government of Andhra (b)	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras (Composite) (a)	Government of Madras (Residuary) (b)	
Timber and other produce removed from forests by Government agency.	Rs. 39,32,331	Rs. 43	Rs. 1,02,880	Rs. 36,36,281	Rs. ..	Rs. 20,74,751	Rs. 13,61,853	Rs. 78,559	Rs. 1,29,406	Rs. 88,859	Rs. 83,72,244	Rs. 80,08,630	Rs. 27,03,578	Rs. 39,14,108	Rs. 3,60,15,711
Timber and other produce removed from forests by consumers or purchasers	13,31,713	1,31,872	12,98,783	3,14,970	274	43,92,264	51,99,924	15,24,868	53,50,999	66,30,743	2,06,07,587	2,64,02,275	31,12,972	14,40,061	7,77,38,102
Drift and waif wood and confiscated forest produce	10,744	..	1,190	..	..	5,487	4,280	15,268	1,43,880	450	6,604	7,260	20,571	7,743	2,23,488
Revenue from forests not managed by Government	22,71,037	34,442	81,022	36,715	..	3,29,908	1,08,184	3,38,945	4,93,599	2,02,862	12,36,642	12,64,543	6,72,754	3,82,531	76,34,004
Miscellaneous Receipts in England	340	..	..	..	..	..	..	..	..	..	..	..	1	..	341
Total	75,46,165	1,66,157	14,83,875	39,89,968	274	68,11,410	67,64,241	19,58,177	61,44,550	69,22,810	3,03,02,155	3,82,86,270	65,14,876	57,33,441	12,00,24,367
Deduct—Refunds	17,256	..	1,561	13,022	..	8,193	18,883	1,825	53,068	20,437	3,26,243	1,98,364	19,811	14,473	6,23,138
Total Forest Revenue	75,28,909	1,66,157	14,82,314	39,76,944	274	68,03,217	67,45,358	19,56,352	60,91,482	69,02,373	2,99,75,910	3,81,57,906	64,95,065	57,18,968	12,00,01,229

(a) Represents transactions for the period from 1st April, 1953 to 30th September, 1953.
(b) Represents transactions for the period from 1st April, 1953 to 31st March, 1954.

No. 18--ACCOUNT of FOREST REVENUE for the year ended 31st March, 1954--concl'd.

	Brought forward	STATE GOVERNMENTS											Total
		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of PEPSU	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Timber and other produce removed from forest by Government agency.	3,50,15,711	2,98,180	29,84,024	34,74,417	25,67,359	66,42,029	2,98,356	42,80,184	3,719	12,735	145	1,50,65,461	7,06,42,320
Timber and other produce removed from forest by consumers or purchasers	7,77,38,102	85,59,565	14,06,475	2,97,53,415	80,68,918	6,42,050	51,05,993	10,89,993	6,51,844	28,29,420	5,17,608	14,92,530	13,28,62,723
Drift and walf wood and confiscated forest produce	2,23,486	49,461	16,328	30,182	8,334	5,67,490	2,415	..	..	233	..	35,119	9,32,998
Revenue from forests not managed by Government	1,11,733	15,59,002	1,46,554	29,223	552	2,269	10	..	..	50,474	..	..	18,96,247
Miscellaneous	75,34,994	6,53,134	3,02,723	12,60,576	5,13,377	6,21,835	3,32,584	4,72,017	77,438	10,80,340	60,488	7,99,508	1,37,06,814
Receipts in England	341	..	..	..	..	..	..	..	..	..	..	..	341
Total	12,06,24,367	1,11,10,342	48,58,104	3,45,51,763	61,58,540	84,75,473	57,39,168	58,42,194	7,33,001	39,73,202	5,78,241	1,73,92,618	22,00,46,013
Deduct--Refunds	6,23,138	7,235	4,273	47,636	10,018	45,562	7,322	5,780	1,924	4,08,421	885	1,65,196	13,27,384
TOTAL FOREST REVENUE	12,00,01,229	1,11,12,107	48,53,831	3,45,04,127	61,48,522	84,29,911	57,31,846	58,36,414	7,31,077	35,64,781	5,77,356	1,72,27,422	21,87,18,629

A and AA--Principal Revenue Heads, etc.

No. 18-A—ACCOUNT OF EXPENDITURE for MANAGEMENT and COLLECTION of FOREST REVENUE for the year ended 31st March, 1954

	Central Government	STATE GOVERNMENTS													Carried over
		Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra (b)	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras (Composite) (a)	Government of Madras (Residuary) (b)	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
General Direction . . . . .	..	..	..	..	..	1,05,842	1,47,805	54,917	..	..	1,07,189	5,65,133	1,64,236	85,116	13,20,238
Forest Research Institute	23,36,480	..	..	..	..	..	..	..	..	..	..	..	..	..	23,36,480
Conservancy and Works	55,41,152	57,883	1,04,380	8,58,262	..	12,10,972	5,49,167	3,96,021	24,43,086	16,42,910	54,33,537	54,63,216	16,44,550	14,98,037	2,68,43,153
Establishments	13,20,355	1,92,614	3,18,965	3,75,399	18,063	12,93,068	11,40,164	6,87,783	20,90,715	20,29,446	67,49,340	61,59,454	27,85,232	11,07,391	2,62,67,898
Interest on Capital . . . . .	..	..	..	..	..	..	..	..	..	..	33,338	..	..	..	33,338
Development Schemes	8,73,075	..	2,79,364	75,492	..	1,00,911	..	1,78,041	..	19,82,407	..	7,08,757	..	2,85,546	44,84,493
Grants-in-aid and Contributions	1,54,955	..	..	..	..	..	..	..	..	..	..	..	..	..	1,54,955
Deduct—Amount met from Special Development Fund	2,09,386	..	..	..	..	..	..	..	..	..	..	..	..	..	2,09,386
Charges in England—															
Leave Salaries and Deputation Pay . . . . .	..	..	..	..	..	..	..	..	..	..	..	4,700	..	..	4,700
Sterling Overseas Pay . . . . .	..	..	..	..	..	..	..	..	..	..	..	2,291	..	..	2,291
Stores	42,463	..	..	..	..	..	..	..	..	..	..	..	..	..	42,463
Other charges	1,986	24	..	..	..	60	..	..	..	60	..	..	..	45	2,175
TOTAL FOREST EXPENDITURE	1,00,61,980	2,50,421	7,02,689	13,09,153	18,063	27,10,853	18,37,136	13,16,762	45,33,801	56,54,823	1,24,13,413	1,29,03,551	45,94,018	29,76,135	6,12,82,798
Charged . . . . .	..	..	..	..	..	..	..	..	..	..	33,338	..	..	4,896	38,234
Voted	1,00,61,980	2,50,421	7,02,689	13,09,153	18,063	27,10,853	18,37,136	13,16,762	45,83,801	56,54,823	1,23,80,075	1,29,03,551	45,94,018	29,71,239	6,12,44,564

(a) Represents transactions for the period from 1st April, 1953 to 30th September, 1953.
 (b) Represents transactions for the period from 1st October, 1953 to 31st March, 1954.

NO. 18-A—ACCOUNT of EXPENDITURE for MANAGEMENT and COLLECTION of FOREST REVENUE for the year ended 31st March 1954—concl'd.

	Brought forward	STATE GOVERNMENTS											Total
		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
General Direction	Rs. 13,20,238	Rs. 1,23,043	Rs. 1,18,502	Rs. 1,00,552	..	Rs. 3,14,763	Rs. 1,10,058	Rs. 70,930	Rs. 47,858	Rs. 100,089	Rs. 44,340	Rs. 1,16,003	Rs. 24,73,972
Forest Research Institute	23,36,480	..	..	..	..	..	..	..	..	..	..	..	23,36,480
Conservancy and Works	2,68,43,153	12,65,025	22,79,302	78,81,415	32,94,940	2,76,480	3,78,856	24,47,589	51,413	2,85,024	25,380	57,11,254	5,07,40,431
Establishments	2,62,67,898	22,62,594	14,71,240	61,07,059	22,09,832	23,50,708	15,42,225	13,35,939	2,63,259	19,72,457	4,00,869	11,63,929	4,73,48,009
Interest on Capital	33,338	..	..	28,435	..	..	..	..	..	..	..	..	61,773
Development Schemes	44,84,493	1,79,144	3,23,957	..	6,86,496	2,53,055	4,44,664	1,16,475	7,83,911	2,19,879	3,69,390	..	78,01,454
Grant-in-aid and Contributions	1,54,955	..	..	..	..	..	..	..	..	..	..	..	1,54,955
Deduct— Amount met from Special Development Fund	2,09,336	..	..	..	..	..	..	..	..	..	..	..	2,09,336
Charges in England—													
Leave Salaries and Deputation Pay	4,700	..	..	..	5,814	..	..	..	..	..	..	..	10,514
Sterling Overseas Pay	2,291	..	..	2,133	..	..	..	..	..	..	..	..	4,424
Stores	42,463	..	..	..	..	..	..	..	..	..	..	..	42,463
Other charges	2,175	67	129	..	6,524	..	..	..	..	..	..	..	8,891
TOTAL FOREST EXPENDITURE	6,12,82,798	38,29,873	41,93,126	1,41,19,594	62,03,606	31,95,006	24,75,803	39,76,933	11,46,441	25,78,649	7,79,975	69,92,176	11,07,73,980
Charged	38,234	..	..	28,435	..	..	..	..	..	..	..	..	66,669
Voted	6,12,44,564	38,29,873	41,93,126	1,40,91,159	62,03,606	31,95,006	24,75,803	39,76,933	11,46,441	25,78,649	7,79,975	69,92,176	11,07,07,311

No. 18-B—ACCOUNT of FOREST CAPITAL OUTLAY during and to end of the year 1953-54

	Central Government	STATE GOVERNMENTS					Total
		Government of Assam	Government of Bombay	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	
Organisation, Improvement and Extension of Forests	Rs. 2,08,931	Rs. 36,282	..	..	..	..	Rs. 2,45,213
Communications and Buildings	4,81,039	61,970	..	..	..	..	5,43,009
Live Stock, Stores, Tools and Plant	3,92,481	858	..	..	..	..	3,93,339
Establishment . . . . .	..	3,309	..	..	..	..	3,309
Charges in England—							
Stores	2,13,231	..	..	..	..	..	2,13,231
Loss or Gain by Exchange	370	..	..	..	..	..	370
Total Expenditure outside the Revenue Account during the year 1953-54 (Voted)	12,96,052	1,02,410	..	..	..	..	13,98,471
Total Expenditure outside the Revenue Account to end of the year 1953-54	1,17,34,175	1,02,419	7,66,456	83,557	5,68,699	13,500	1,32,68,806

A and AA—Principal Revenue Heads etc.

CENTRAL AND STATE GOVERNMENTS IN INDIA, FOR THE YEAR 1953-54

XI and 11—Registration

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

No. 19.—ACCOUNT of RECEIPTS under REGISTRATION for the year ended 31st March 1954

	Central Government	STATE GOVERNMENTS													Carried over
		Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra (b)	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras (Composite) (a)	Government of Madras (Residuary) (b)	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Fees for registering documents	2,18,610	14,400	21,953	33,123	4,68,858	18,949	35,064	10,48,273	4,60,559	54,74,826	30,78,361	22,70,124	46,14,842	20,73,900	1,98,31,842
Fees for copies of registered documents.	4,888	4,044	3,390	..	27,275	3,404	4,422	26,693	14,264	1,92,297	61,656	53,762	1,28,452	97,464	6,22,011
Miscellaneous	24,989	184	1,476	..	19,599	1,889	672	2,52,830	38,878	2,23,637	79,242	1,09,960	15,60,365	5,96,526	29,01,247
Total	2,48,487	18,628	26,819	33,123	5,15,732	24,242	40,158	13,27,796	5,13,701	58,90,760	32,10,259	24,33,846	63,03,659	27,67,899	2,33,55,100
Deduct—Refunds	323	..	..	..	1,843	..	..	1,069	1,381	3,891	6,244	384	7,449	3,805	26,389
Total REVENUE FROM REGISTRATION	2,48,164	18,628	26,819	33,123	5,13,889	24,242	40,158	13,26,727	5,12,320	58,86,869	32,04,015	24,33,462	62,96,210	27,64,085	2,33,28,711

No. 19.—ACCOUNT of RECEIPTS under REGISTRATION for the year ended 31st March 1954—concl'd.

	Brought forward	STATE GOVERNMENTS											Total	
		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of PEPSU	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Fees for registering documents	1,98,31,842	12,08,438	8,46,475	25,92,322	41,39,866	6,41,705	1,57,920	11,51,262	3,33,107	2,21,105	9,29,233	22,49,176	3,43,03,451	
Fees for copies of registered documents.	6,22,011	22,183	1,00,315	1,13,760	1,36,189	68,513	29,024	10,537	29,841	18,329	3,188	56,966	12,10,856	
Miscellaneous	29,01,247	60,090	11,796	2,34,380	2,99,649	49,076	23,963	29,647	9,742	18,155	1,150	3,46,560	39,85,455	
Total	2,33,55,100	12,91,711	9,58,586	29,40,462	45,75,704	7,59,294	2,10,907	11,91,446	3,72,890	2,57,589	9,33,571	26,52,702	3,94,99,762	
Deduct—Refunds	26,389	865	48	1,760	3,327	339	270	1,416	206	921	637	503	36,681	
TOTAL REVENUE FROM REGISTRATION	2,33,28,711	12,90,846	9,58,538	29,38,702	45,72,377	7,58,956	2,10,637	11,90,030	3,72,484	2,56,668	9,32,934	26,52,199	3,94,63,081	

(a) Represents transactions for the period from 1st April, 1953 to 30th September, 1953.

(b) Represents transactions for the period from 1st October, 1953 to 31st March, 1954.

No. 19-A—ACCOUNT of EXPENDITURE under REGISTRATION for the year ended 31st March 1954

	Central Government	STATE GOVERNMENTS													Carried over
		Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra (b)	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras (Composite) (a)	Government of Madras (Residuary) (b)	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Superintendence . . . . .	..	..	..	..	11,000	..	10,931	34,474	..	51,474	95,943	49,567	68,450	38,469	3,00,317
District charges	68,297	11,177	5,956	5,979	24,614	135	..	6,16,225	1,60,094	15,04,808	15,63,585	4,03,616	30,81,249	15,80,480	90,35,215
Works . . . . .	..	..	..	..	..	..	..	..	450	..	..	..	..	..	450
Charges in England— Leave Salaries and Deputation Pay	..	..	..	..	..	..	..	..	528	..	..	..	..	..	528
TOTAL EXPENDITURE UNDER REGISTRATION.	68,297	11,177	5,956	5,979	35,614	135	10,931	6,50,609	1,61,072	15,56,282	16,59,528	4,53,183	31,49,708	16,27,949	93,96,510
Charged . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Voted	68,297	11,177	5,956	5,979	35,614	135	10,931	6,50,609	1,61,072	15,56,282	16,59,528	4,53,183	31,49,708	16,27,949	93,96,510

	Brought forward	STATE GOVERNMENTS												Total
		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of PEPSU	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Superintendence	3,60,317	6,285	..	1,09,213	96,296	5,3771	12,203	18,094	20,648	41,220	15,081	93,634	8,26,762	
District charges	90,35,215	4,39,305	14,817	12,23,332	17,69,839	3,68,952	77,130	4,79,510	..	96,630	1,35,983	10,51,901	1,46,91,714	
Works	450	..	..	21,373	..	..	..	..	..	..	..	..	21,823
Charges in England— Leave Salaries and Deputation Pay	528	..	..	..	..	..	..	..	..	..	..	..	528
TOTAL EXPENDITURE UNDER REGISTRATION.	93,96,510	4,45,590	14,817	13,53,918	18,66,135	4,21,823	89,333	4,97,604	20,648	1,37,850	1,51,064	11,45,535	1,55,40,827	
Charged . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..
Voted	93,96,510	4,45,590	14,817	13,53,918	18,66,135	4,21,823	89,333	4,97,604	20,648	1,37,850	1,51,064	11,45,535	1,55,40,827	

(a) Represents transactions for the period from 1st April, 1953 to 30th September, 1953.

(b) Represents transactions for the period from 1st October, 1953 to 31st March, 1954.

A and AA—Principal Revenue Heads etc.

CENTRAL AND STATE GOVERNMENTS IN INDIA, FOR THE YEAR 1953-54

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

REVENUE

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

EXPENDITURE

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

No. 20—ACCOUNT of RECEIPTS under MOTOR VEHICLES ACTS for the year ended 31st March 1954

	Central Government	STATE GOVERNMENTS													Carried over
		Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra (b)	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras (Composite) (a)	Government of Madras (Residuary) (b)	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Receipts under the Indian Motor Vehicles Act.	4,52,118	53,576	..	28,799	5,98,298	41,783	..	12,01,023	8,80,960	4,16,910	25,62,375	9,08,474	22,60,018	20,12,070	1,14,16,404
Receipts under the State Motor Vehicles Taxation Act.	12,137	..	2,69,230	4,57,872	13,34,644	3,454	5,71,819	62,13,717	28,84,027	..	2,26,83,426	34,80,602	2,03,58,073	1,47,95,003	7,30,64,004
Other receipts	69,213	..	..	..	..	..	515	1,60,730	18,734	..	1,37,827	35,368	23,26,328	1,93,685	29,42,400
Total	5,33,468	53,576	2,69,230	4,86,671	19,32,942	45,237	5,72,334	75,75,470	37,83,721	4,16,910	2,53,83,628	44,24,444	2,49,44,419	1,70,00,758	8,74,22,808
<i>Deduct—Refunds</i>	<i>5,269</i>	<i>..</i>	<i>..</i>	<i>2,006</i>	<i>606</i>	<i>..</i>	<i>1,871</i>	<i>48,692</i>	<i>31,391</i>	<i>65,135</i>	<i>9,53,409</i>	<i>47,203</i>	<i>1,51,716</i>	<i>89,453</i>	<i>13,96,750</i>
TOTAL RECEIPTS UNDER MOTOR VEHICLES ACTS.	5,28,199	53,576	2,69,230	4,84,665	19,32,337	45,237	5,70,463	75,26,778	37,52,330	3,51,775	2,44,30,219	43,77,241	2,47,92,703	1,60,11,305	8,60,26,058

(a) Represents transactions for the period from 1st April, 1953 to 30th September, 1953.

(b) Represents transactions for the period from 1st October, 1953 to 31st March, 1954.

No. 20—ACCOUNT of RECEIPTS under MOTOR VEHICLES ACTS for the year ended 31st March 1954—concl'd.

	Brought forward	STATE GOVERNMENTS											Total
		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Receipts under the Indian Motor Vehicles Act.	1,14,16,404	1,86,798	6,23,559	..	7,85,058	..	9,87,052	88,611	3,93,114	..	2,58,907	10,06,510	1,57,46,013
Receipts under the State Motor Vehicles Taxation Act.	7,30,64,004	9,22,827	16,06,799	1,07,16,482	97,11,628	14,66,277	1,17,620	79,93,169	..	32,84,986	10,01,079	68,91,586	11,67,76,457
Other receipts	29,42,400	..	11,960	..	3,80,290	..	46,301	32,965	1,26,227	3,946	8,224	6,921	35,53,234
Total	8,74,22,808	11,09,625	22,42,318	1,07,16,482	1,08,76,976	14,66,277	11,50,973	81,14,745	5,18,341	32,88,932	12,63,210	79,05,017	13,60,75,704
<i>Deduct—Refunds</i>	<i>13,96,750</i>	<i>10,747</i>	<i>..</i>	<i>1,09,983</i>	<i>28,506</i>	<i>..</i>	<i>7,935</i>	<i>18,646</i>	<i>70</i>	<i>1,254</i>	<i>13,382</i>	<i>7,550</i>	<i>15,91,823</i>
TOTAL RECEIPTS UNDER MOTOR VEHICLES ACTS.	8,60,26,058	10,98,878	22,42,318	1,06,06,499	1,08,48,470	14,66,277	11,43,038	80,96,099	5,18,271	32,87,678	12,49,828	78,97,467	13,44,80,881

No. 20-A—ACCOUNT of EXPENDITURE on account of MOTOR VEHICLES ACTS for the year ended 31st March 1954

	Central Government	STATE GOVERNMENTS												Total carried over
		Government of Ajmer	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra (b)	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras (Composite) (a)	Government of Madras (Residuary) (b)	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Charges of collection	588	6,243	..	1,15,482	3,684	69,277	10,104	1,91,270	1,98,771	4,07,082	1,92,202	82,071	57,071	13,34,035
Inspection of Motor Vehicles . . . . .	..	..	11,014	43,024	..	..	66,408	4,548	1,05,637	9,98,493	30,774	1,60,630	63,591	14,34,069
Compensation to Local Bodies, etc.	..	..	32,500	11,95,078	..	..	12,35,036	1,71,000	..	14,02,430	44,966	43,86,740	34,80,586	1,19,48,336
Transfer to the State Road Funds . . . . .	..	..	..	..	..	..	..	..	..	1,85,97,999	..	..	..	1,85,97,999
Other charges . . . . .	..	..	..	..	..	..	1,91,920	13,63,006	69,432	378	31,522	5,27,775	2,71,210	24,55,243
Charges in England—														
Leave Salaries and Deputation Pay . . . . .	..	..	..	..	..	..	..	..	..	4,206	..	..	..	4,206
Other Charges . . . . .	..	..	..	..	..	..	..	..	..	..	68	..	..	68
TOTAL EXPENDITURE ON ACCOUNT OF MOTOR VEHICLES ACTS.	588	6,243	43,514	13,53,584	3,684	69,277	14,93,468	17,29,864	3,73,840	2,13,50,588	2,99,722	51,57,116	38,92,458	3,57,73,946
Charged . . . . .	..	..	..	..	..	..	12,35,037	..	..	1,93,55,394	44,966	43,86,740	34,80,586	2,85,12,723
Voted	588	6,243	43,514	13,53,584	3,684	69,277	2,58,431	17,29,864	3,73,840	19,55,194	2,54,756	7,70,376	4,11,872	72,61,223

(a) Represents transactions for the period from 1st April, 1953 to 30th September, 1953.

(b) Represents transactions for the period from 1st October, 1953 to 31st March, 1954.

No. 20-A—ACCOUNT of EXPENDITURE on account of MOTOR VEHICLES ACTS for the year ended 31st March 1954—concl'd.

	Brought forward	STATE GOVERNMENTS											Total
		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of PEPSU	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
x	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Charges of collection	13,34,036	41,636	19,467	..	..	90,516	1,13,748	2,26,269	45,747	2,48,479	69,465	2,06,392	24,55,744
Inspection of Motor Vehicles	14,34,059	..	4,21,100	..	..	91,552	2,37,785	1,754	47,360	80,766	20,617	50,941	23,85,914
Compensation to Local Bodies, etc.	1,19,48,336	4,26,468	..	..	4,50,000	..	35,810	6,63,050	..	..	..	2,30,876	1,37,54,390
Transfer to the State Road Funds	1,85,97,999	14,22,776	..	1,02,42,000	..	12,84,208	..	..	..	..	..	..	3,15,46,983
Other charges	24,55,243	800	..	..	..	..	..	6,629	..	..	..	8,937	24,71,609
Charges in England—													
Leave Salaries and Deputation Pay	4,206	..	..	..	..	..	..	..	..	..	..	..	4,206
Other Charges	68	..	..	..	..	..	..	..	..	..	..	..	68
TOTAL EXPENDITURE ON ACCOUNT OF MOTOR VEHICLES ACTS.	3,57,73,946	18,91,700	4,40,567	1,02,42,000	4,50,000	14,66,276	3,87,143	8,97,672	93,107	3,29,245	90,082	5,57,146	5,26,18,884
Charged	2,85,12,723	..	..	..	4,50,000	..	..	..	..	..	..	..	2,89,62,723
Voted	72,61,223	18,91,700	4,40,567	1,02,42,000	..	14,66,276	3,87,143	8,97,672	93,107	3,29,245	90,082	5,57,146	2,36,57,161

A and AA—Principal Reveue Heads etc.

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CENTRAL AND STATE GOVERNMENTS IN INDIA, FOR THE YEAR 1953-54

XIII and 13—Other Taxes and Duties

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

No. 21—ACCOUNT of RECEIPTS under other TAXES and DUTIES for the year ended 31st March 1954

	STATE GOVERNMENTS													Total carried over
	Central Government	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Madhya Pradesh	Government of Andhra (b)	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras (Composite) (a)	Government of Madras (Residuary) (b)	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—TAXES ON LUXURIES INCLUDING TAXES ON ENTERTAINMENTS, AMUSEMENTS, BETTING, AND GAMBLING—														
Entertainment Tax	1,99,755	1,35,536	21,435	25,10,424	40,365	1,41,524	18,08,871	13,41,719	34,32,846	1,57,80,491	28,99,280	49,88,200	33,73,204	3,65,82,650
Betting Tax . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total A.—TAXES ON LUXURIES, ETC.	1,99,755	1,35,536	21,435	25,10,424	40,365	1,41,524	18,08,871	13,41,719	34,32,846	1,57,80,491	28,99,280	49,88,200	33,73,204	3,65,82,650
B.—RECEIPTS FROM ELECTRICITY DUTIES—														
Fees under the Indian Electricity Rules 1922 and fees for the electrical inspection of cinemas.	..	..	22,514	..	..	10	1,24,051	6,959	78,008	6,05,155	8,16,931	96,309	1,11,767	18,61,704
Receipts under the Uttar Pradesh Electricity Duty Act 1952.	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Other receipts . . . . .	..	3,952	..	..	..	..	62,840	..	19,04,186	2,27,15,115	3,51,244	6,75,839	5,63,055	2,63,36,231
Deduct—Refunds . . . . .	..	..	..	..	..	..	40	..	11,008	13,273	1,210	3,847	2,464	31,542
TOTAL B. RECEIPTS FROM ELECTRICITY DUTIES.	..	3,952	22,514	..	..	10	1,86,851	6,959	20,31,186	2,33,06,997	11,68,065	7,68,301	6,72,358	2,81,66,093
C.—RECEIPTS FROM TOBACCO DUTIES—														
Receipts under the Madras Tobacco (Taxation of Sales and Licensing) Act, 1939.	..	..	..	..	..	..	1,92,876	..	..	..	..	14,63,863	15,71,173	32,27,912
Receipts under the Travancore-Cochin Tobacco Act.	..	..	..	..	..	..	..	..	..	..	..	..	..	..
License Fee . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Receipts under the Punjab Tobacco Void Fees Act, 1934.	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Receipts under the PEPSU manufactured Tobacco (Regulation of Possession and Sales) Act, 2008.	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Receipts under the Central Provinces and Berar Tobacco Act, 1939.	..	..	..	..	..	..	..	..	..	..	4,70,060	..	..	4,70,060
Receipts under the Coorg Tobacco (Taxation of Sales and Registration) Act, 1953.	..	..	13,124	..	..	..	..	..	..	..	..	..	..	13,124
Compensation received from the Central Government for suspension of Provincial measures of taxation on wholesale trade in Tobacco.	..	..	3,176	..	..	..	..	..	..	..	..	..	..	3,176

No. 21 ACCOUNT OF RECEIPTS UNDER OTHER TAXES AND DUTIES FOR THE YEAR ENDED 31st MARCH 1954—contd.

	STATE GOVERNMENTS										Total		
	Brought forward	Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan		Government of Saurashtra	Government of Travancore-Cochin
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A—TAXES ON LEISURES INCLUDING TAXES ON ENTERTAINMENTS, AMUSEMENTS, BETTING, AND GAMBLING—													
Entertainment Tax	3,65,82,650	6,08,552	18,04,224	72,17,613	96,76,764	1,43,418	88,736	6,32,732	4,28,652	13,856	5,73,833	..	6,78,31,030
Betting Tax—													
Totalisator	68,02,731	..	..	2,08,795	42,70,230	73,731	..	5,32,800	..	..	..	..	1,15,88,389
Bookmakers	34,17,081	..	..	1,99,371	22,13,402	73,016	..	11,16,715	..	..	..	..	70,19,705
Luxury Tax	22,00,000	..	..	..	..	51,675	..	..	..	380	..	..	22,52,055
<i>Deduct—Refunds</i>	59,996	..	130	6,110	..	..	..	28,802	..	24	..	..	95,291
TOTAL A—TAXES ON LUXURES, ETC.	4,86,42,456	6,08,552	18,04,694	76,19,359	1,61,60,486	3,11,873	88,736	22,53,544	4,28,623	14,212	5,73,833	..	7,86,95,788
B—REVENUES FROM ELECTRICITY DUTIES—													
Fees under the Indian Electricity Rules 1922 and fees for the electrical inspection of cinemas	18,61,704	28,982	78,554	21,82,658	1,14,304	..	..	..	61,340	70	42,850	..	43,60,561
Receipts under the Uttar Pradesh Electricity Duty Act, 1952 . . . . .	..	..	..	61,36,502	..	..	..	..	..	..	..	..	61,36,502
Other receipts	2,63,36,231	..	..	3,40,172	1,06,46,009	68,992	..	..	..	12,212	..	1,87,630	37,58,1,000
<i>Deduct—Refunds</i>	31,842	..	705	650	..	..	..	..	..	..	..	..	32,227
TOTAL B—REVENUES FROM ELECTRICITY DUTIES	2,81,66,093	28,982	77,849	86,58,582	1,07,61,043	88,992	..	..	61,403	12,282	42,850	1,87,630	4,80,45,735
C—REVENUES FROM TOBACCO DUTIES—													
Receipts under the Madhya Tobacco (Taxation of Sales and Licensing) Act, 1953	32,27,912	..	..	..	..	..	..	..	..	..	..	..	32,27,912
Receipts under the Travancore-Cochin Tobacco Act . . . . .	..	..	..	..	..	..	..	..	..	..	..	13,07,563	13,07,563
License Fee . . . . .	..	..	..	..	..	..	6,473	..	..	..	..	..	6,473
Receipts under the Punjab Tobacco Veml Fees Act, 1934 . . . . .	..	..	268	..	..	..	..	..	..	..	..	..	268
Receipts under the P.E.P.S.U. manufactured Tobacco (Regulation of Possession and Sales) Act, 2668 . . . . .	..	..	..	..	..	..	..	..	22,04,101	..	..	..	22,04,101
Receipts under the Central Provinces and Berar Tobacco Act, 1933	4,70,080	..	..	..	..	..	..	..	..	..	..	..	4,70,080
Receipts under the Coorg Tobacco (Taxation of Sales and Registration) Act, 1953	13,124	..	..	..	..	..	..	..	..	..	..	..	13,124
Compensation received from the Central Government for Suspension of Provincial measures of taxation on wholesale trade in Tobacco	3,176	..	..	..	..	..	..	..	..	..	..	..	3,176
<i>Deduct—Refunds</i>	877	..	236	..	..	..	..	..	..	..	..	..	1,053
TOTAL C—RECEIPTS FROM TOBACCO DUTIES	37,13,455	..	22	..	..	..	6,473	..	22,04,101	..	..	13,07,563	79,31,614

D—RECEIPTS UNDER THE SALES TAX ACTS—

Taxes	37,70,27,425	1,20,00,090	2,39,70,695	5,14,92,632	6,58,41,725	2,29,29,127	1,19,32,085	1,58,86,943	57,22,240	..	84,47,158	2,20,99,550	61,89,29,689
Licence Fees	2,32,465	..	36,640	4,59,744	..	..	..	..	..	..	..	4,56,376	11,85,234
Miscellaneous	4,58,661	443	9,891	3,15,931	..	..	4,36,315	..	..	..	..	4,08,574	16,29,815
Deduct—Refunds	1,01,48,209	72,997	1,79,992	11,02,441	..	..	..	..	74,625	..	2,28,514	2,65,200	1,20,74,897
TOTAL RECEIPTS UNDER THE SALES TAX ACTS .	36,75,70,342	1,29,17,626	2,38,37,243	5,11,65,887	6,58,41,725	2,28,79,127	1,23,68,400	1,58,86,943	56,47,624	..	82,18,644	2,35,00,300	60,99,69,841

E—OTHER ITEMS—

Receipts under the Bombay Sugarcane Cess Act, 1943,	68,33,998	..	..	..	..	6,12,127	..	..	..	..	..	..	74,46,125
Receipts under the Sales of Motor Spirit Taxation Acts.	2,30,04,164	..	..	26,37,170	..	..	..	..	..	..	..	..	2,65,41,334
Tobacco Vend Fees.	12,231	..	..	..	..	..	..	..	..	..	..	..	12,231
Receipts from the Punjab forward Contracts Acts, 1951. . . . .	..	..	2,15,380	..	..	..	..	..	..	..	..	..	2,15,380
Passenger and Goods Transport Tax	23,41,997	..	49,35,376	..	..	..	..	..	..	..	..	..	72,77,373
Urban Immovable Property Tax	1,38,65,303	..	49,20,604	..	..	..	..	..	..	..	..	..	1,78,85,997
Industrial Tax . . . . .	..	..	..	..	..	..	29,56,335	..	..	..	..	..	29,56,335
Prize Competitions	7,85,945	..	..	..	..	..	..	4,83,140	..	..	..	..	12,69,085
Conservancy Fees	50,699	..	..	..	..	..	..	..	..	..	..	..	50,699
Inter-State Transit Duties . . . . .	..	..	..	..	..	..	1,15,63,267	..	..	3,99,36,328	36,21,210	..	5,51,20,795
Licence Fee	144	..	..	..	..	..	..	..	..	..	..	..	144
Export Duty . . . . .	..	..	..	..	..	1,42,19,096	..	..	..	..	..	..	1,42,19,096
Newspaper Advertisements Tax	77,771	..	..	..	..	..	..	..	..	..	..	..	77,771
Receipts under the Uttar Pradesh Sugar Factories Control Act, 1938. . . . .	..	..	..	5,16,27,256	..	..	..	..	..	..	..	..	5,16,27,256
Tax on trade, professions, callings and employments.	7,51,984	..	..	..	..	..	..	..	..	..	..	..	7,51,984
Petrol Tax	60,470	..	..	..	..	..	..	..	..	..	..	..	60,470
Collection of Cess etc.	1,08,774	..	..	..	..	..	..	..	..	..	..	..	1,08,774
Tobacco Duties	2,719	..	..	..	..	..	..	..	..	..	..	..	2,719
Miscellaneous	48,120	..	..	..	10,927	1,66,206	..	..	..	..	1,440	..	2,26,093
Arhat Tax Contracts	102	..	..	..	..	..	..	..	..	..	..	..	102
Receipts under the Bengal Raw Jute Taxation Act, 1911. . . . .	..	..	..	..	32,53,258	..	..	..	..	..	..	..	32,53,258
Recoveries of overpayments	3,816	..	2,622	..	307	..	..	..	..	1,980	2,434	..	11,159
Deduct—Refunds	22,33,417	..	1,43,603	5,765	4,79,516	86,13,500	2,29,940	3,46,506	..	1,70,913	..	..	72,27,968
TOTAL E—OTHER ITEMS .	4,66,14,910	..	90,39,373	5,42,58,661	27,84,976	1,13,70,129	1,42,89,652	1,36,634	..	3,97,07,395	36,25,084	..	18,18,86,814

TOTAL RECEIPTS UNDER OTHER TAXES AND DUTIES .	49,47,07,266	1,35,55,100	3,48,39,581	12,16,92,549	9,53,48,190	3,46,09,121	2,67,23,261	1,82,77,121	83,31,751	3,97,93,889	1,24,60,411	2,50,91,493	92,54,29,793
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A AND AA—Principal Receipts Head 1, etc.

	Central Government	STATE GOVERNMENTS										Carried over
		Government of Ajmer	Government of Delhi	Government of Himachal Pradesh	Government of Andhra (c)	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras (Composite) (b)	Government of Madras (Residual) (c)	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
COLLECTION CHARGES —												
Tax on sales of Motor Spirit and Lubricants.	1,65,690	..	..	..	..	1,65,690
Entertainment Tax	737	..	47,409	577	14,23,080	..	1,65,690	1,37,176	24,708	45,11,638	29,63,191	92,74,206
Botting Tax	14,367	..	..	11,534	25,901
Tax under the Bengal Finance Act, 1939.
Urban Immovable Property Tax	2,86,362	..	..	..	2,86,362
Industrial Tax
Sales Tax	8,233	6,48,516	..	9,15,223	..	8,28,440	35,43,398	7,26,407	28,35,991 (a) 4,05,733	17,48,365	1,12,54,582 (a) 4,05,733
Inter-State Transit Duties
Taxes and Duties having a common administrative Staff.	28,581	..	..	..	..	3,93,890	..	..	..	..	..	4,22,471
Sugar Cane Cess Establishment	15,000	..	..	..	15,000
Charges under the Electricity Acts	14,306	..	82,845	5,11,611	76,485	1,08,073	74,135	8,67,455
Transfer to the Sugar Cane Cess Fund.	68,18,998	..	..	..	68,18,998
Works
Charges in connection with Tobacco Duties.	1,258	..	..	1,258
Prize Competitions	2,361	..	..	..	2,381

Transfer to State Road Fund . . . . .	..	..	..	..	..	..	..	84,93,564	..	..	..	84,93,564
Charges in connection with Taxes on Trade, Professions, Callings and Employment.	..	..	..	..	..	..	..	..	3,194	..	..	3,194
CHARGES IN ENGLAND—												
Leave Salaries and Deputation Pay . . . . .	..	..	..	..	..	..	..	..	..	..	..	..
Stores . . . . .	..	..	..	..	..	..	..	..	..	1,123	9,999	11,122
Other Charges . . . . .	..	..	..	..	..	..	..	..	40	..	..	49
TOTAL—EXPENDITURE FOR COLLECTION OF OTHER TAXES AND DUTIES.	29,318	8,233	6,95,925	577	23,52,600	3,93,890	12,42,674	1,98,22,857	8,32,101	74,56,825 <i>(a) 4,05,733</i>	48,07,224	3,76,42,233 <i>(a) 4,05,733</i>
Charged . . . . .	..	..	..	..	..	..	..	1,53,12,562	3,723	..	..	1,53,16,285
Voted	29,318	8,233	6,95,925	577	23,52,609	3,93,890	12,42,674	45,10,295	8,28,378	74,56,825 <i>(a) 4,05,733</i>	48,07,224	2,23,25,948 <i>(a) 4,05,733</i>

(a) Represents expenditure met out of Contingency Fund.

(b) Represents transactions for the period from 1st April, 1953 to 30th September, 1953.

(c) Represents transactions for the period from 1st October, 1953 to 31st March, 1954.

No. 21A—ACCOUNT of EXPENDITURE ON COLLECTION of OTHER TAXES and DUTIES for the year ended 31st March 1954.—*concl'd.*

	Brought forward	STATE GOVERNMENTS											Total
		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of PEPSU	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Collection Charges—													
Tax on sales of Motor Spirit and Lubricants	1,65,690	29,955	..	8,508	..	..	..	..	..	..	..	..	2,04,153
Entertainment Tax	92,74,208	23,315	47,826	1,94,794	65,935	..	..	60,376	..	..	10,350	..	96,76,864
Betting Tax	25,901	..	..	..	10,000	..	..	..	..	..	..	..	35,901
Tax under the Bengal Finance Act, 1939 . . . . .	..	..	..	..	13,16,734	..	..	..	..	..	..	..	13,16,734
Urban Immovable Property Tax	2,86,362	..	..	..	..	..	..	..	..	..	..	..	2,86,362
Industrial Tax . . . . .	..	..	..	..	..	..	1,180	..	..	..	..	..	1,180
Sales Tax	1,12,54,582 (a) 4,05,733	3,08,905	..	22,60,318	..	8,50,061	3,39,191	5,14,978	..	..	2,70,106	4,53,076	1,62,61,117 (a) 4,05,733
Inter State Transit Duties . . . . .	..	..	..	..	..	36,50,289	11,31,213	..	..	67,60,855	..	..	1,15,71,357
Taxes and Duties having a common administrative Staff.	4,22,471	..	13,66,050	..	..	..	..	..	4,40,360	25,033	..	..	22,55,914
Sugarcane Cess Establishment	15,000	..	..	..	..	..	..	..	..	..	..	..	15,000
Charges under the Electricity Acts	8,87,455	2,147	93,028	1,55,898	2,30,638	1,13,491	..	..	..	..	..	..	14,71,857
Transfer to the Sugar Cane Cess Fund	68,18,998	..	..	..	..	..	..	..	..	..	..	..	68,18,998
Works . . . . .	..	..	..	..	4,825	..	..	..	..	..	..	..	4,825
Charges in connection with Tobacco Duties	1,258	..	..	..	..	..	..	..	..	..	..	..	1,258
Prize Competitions	2,381	..	..	..	..	..	..	..	..	..	..	..	2,381
Transfer to State Road Fund	84,03,564	..	..	..	..	..	..	..	..	..	..	..	84,03,564
Charges in connection with Taxes on Trade, Professions, Callings and Employments.	3,194	..	..	..	..	..	..	..	..	..	..	..	3,194

Charges in England—													
Leave Salaries and Deputation Pay	..	..	..	..	1,423	..	..	..	..	..	..	..	1,423
Stores	11,122	..	..	..	..	..	..	..	..	..	..	..	11,122
Other Charges	49	..	45	..	..	..	..	..	..	..	..	..	94
Total Expenditure for collection of other Taxes and Duties.	3,76,42,233 } (a) 4,05,733 }	3,64,322	15,08,949	26,19,518	16,36,815	46,34,741	14,71,584	5,75,356	4,40,360	67,94,888	2,89,456	4,53,076	5,84,33,098 } (a) 4,05,733 }
Charged	1,53,16,285	..	..	..	1,128	..	..	..	..	..	..	..	1,53,17,411
Voted	2,23,25,948 } (a) 4,05,733 }	3,64,322	15,08,949	26,19,518	16,37,489	46,34,741	14,71,584	5,75,356	4,40,360	67,94,888	2,89,456	4,53,076	4,31,15,687 } (a) 4,05,733 }

BM420 & AGO

(a) Represents expenditure met out of Contingency Fund.

(180)

A and AA—Principal Revenue Heads etc.

FINANCE AND REVENUE ACCOUNTS, 1953-54
Sections B and BB—Railway Capital and Revenue Accounts

Capital Account	Receipts Expenditure outside the Revenue Account.	Rs. Nil 11,84,69,312	Revenue Account Receipts Expenditure	Rs. 42,84,96,226 42,84,96,226
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Major Head	No. of Account	Detail of Accounts	Page	Amount of each Account			
				Voted	Charged	Major Head Total	
						Receipts	Expenditure
				Rs.	Rs.	Rs.	Rs.
Railways	22	CENTRAL GOVERNMENT CAPITAL ACCOUNT					
		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.	164 & 165	..	..	..	..
	23	Indian Railways—Capital Expenditure.	171	11,84,69,312	..	..	11,84,69,312
	23-A	Share and Debenture capital raised by companies including capital subscribed by District Boards, etc.	172	..	..	..	..
	23-B	Statement of Liability involved in the purchase by the Indian Government of the capital of the old Gauranteed Companies.	173 to 175	..	..	..	..
General	23-C	General Abstract of Capital Expenditure and Results (Summary).	176 to 181	..	..	..	..
		Total Capital Account		..	..	..	11,84,69,312
Gross Receipts	24	REVENUE ACCOUNT					
		Gross Receipts	182	..	..	2,74,29,27,487	..
	Deduct—Gross Expenditure	183	2,31,75,24,194	..	..	2,31,75,24,194	..
		Net Receipts		..	..	42,54,03,293	..
Dividend to General Revenues.	26	Dividend to General Revenues	189	34,35,77,403	..	..	34,35,77,403
Open Line Works—Revenue	22	Open line works—Revenue	165	4,37,97,702	..	..	4,37,97,702
Subsidised Companies	27	Government share of Surplus Profits and Repayment of advances of Interest.	190	..	..	3,76,280	..
" "	27-A	Land and Subsidy	190	6,88,081	..	..	6,88,081
Railway Miscellaneous Receipts.	28	Railway Miscellaneous Receipts	191	..	..	27,16,653	..
Miscellaneous Railway Expenditure.	28-A	Miscellaneous Railway Expenditure	191	1,48,62,070	52	..	1,48,62,122
Appropriation to and from Railway Depreciation Reserve, Railway Revenue Reserve and Railway Development funds.	25	Appropriation to the Railway Depreciation Reserve Fund.	186	..	..	..	..
Do.	25-A	Appropriation to Railway Revenue Reserve Fund.	187	..	..	..	..
	25-B	Appropriation to Railway Development Fund.	188	2,55,70,918	..	..	2,55,70,918
Dividend to General Revenues and appropriation to Railway Funds from surplus.	22-A	Dividend to General Revenues and appropriation to Railway Funds from Surplus.	168	..	..	..	..
		Total Revenue Account (Central)		..	..	42,84,96,226	42,84,96,226
Subsidised Companies	27	STATE GOVERNMENTS REVENUE ACCOUNT					
		Government share of Surplus Profits and Repayment of advances of interest.	190	..	..	..	..
	" "	27-A	Land and Subsidy	190
Railway Miscellaneous Receipts.	28	Railway Miscellaneous Receipts	191	..	..	..	..
Miscellaneous Railway Expenditure.	28-A	Miscellaneous Railway Expenditure	191	..	..	..	..
		TOTAL REVENUE ACCOUNT (STATE)		..	..	..	..

Sections B and BB—Railway Capital and Revenue Accounts

GENERAL NOTE

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

- (a) The Capital outlay on each Railway (Account No. 22).
- (b) The net Working Receipts, comprising the Gross Receipts less the expenses of working (Account No. 24).
- (c) The percentage of (b) on (a) (Account No. 22).
- (d) The outgoings in the shape of open line Works Revenue and dividend on the capital expended, expenditure incurred on open line Works Revenue (Accounts Nos. 22 and 26).
- (e) The net gain or loss to Government (Account No. 22).
- (f) The percentage of (e) on (a) (Account No. 22).
- (g) The contribution to the Railway Revenue Reserve and Development Funds (Account No. 22-A).
- (h) The balance in hand of the Depreciation Reserve, Railway Revenue Reserve and Development Funds (Account Nos. 25, 25A and 25B).

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

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

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

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

5. The second class comprises for the most part of the Branch Line Companies formed before the introduction of the present policy of financing branch lines enunciated

in paragraph 7 *infra*. Generally, the main financial conditions of the contracts with such Companies are:

- (1) the provision of land by Government free of cost to the Companies;
- (2) financial assistance in the shape of a firm guarantee of $3\frac{1}{2}$ per cent. on the Capital, or rebate out of the net receipts of the parent system accruing from "interchanged traffic", sufficient to make up, with the net earnings of the Branch, an amount equivalent to 5 per cent. on the capital; and
- (3) equal division between Government and the Branch line Company of surplus profits over and above 5 per cent.

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

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

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

A—Indian Government Railways.

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

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

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

By the end of 1944-45, Government had taken over the working of all the Indian Government Railways hitherto worked by Companies. The second class, therefore, comprised Railways *viz.* Bezwada Extension and Dhone Karnool Railways, which were worked by former Indian States.

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

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

<i>Former Indian Railways</i>	<i>Newly formed zones with year in which formed.</i>
1. (i) Great Indian Peninsula Railway. (ii) Nizam State Railway. (iii) Dholpur State Railway (iv) Scindia State Railway	} Central Railway 1951-52.
2. (i) Madras and Southern Mahratta Railway (ii) South Indian Railway (iii) Mysore State Railway.	} Southern Railway 1951-52.
3. (i) Bombay, Baroda and Central India Railway. (ii) Saurashtra Railway. (iii) Cutch State Railway (iv) Rajasthan Railway (v) Jaipur State Railway (vi) Marwar-Phulad Section of the Jodhpur Railway.	} Western Railway 1951-52.
4. (i) Bengal Nagpur Railway (ii) E. I. Railway excluding the three upper divisions <i>viz.</i> Lucknow, Allahabad and Moradabad.	} Eastern Railway 1952-53.

*Former Indian Railways**Newly formed zones with year in which formed.*

- | | | |
|--|---|-----------------------------------|
| 5. (i) Eastern Punjab Railway
(ii) Jodhpur Railway excluding Marwara-Phulad Section of Western Railway
(iii) Bikaner State Railway
(iv) Delhi, Rewari, Fazilka Section of the Western Railway.
(v) Allahabad, Lucknow & Moradabad Divisions of the E.I. Railway. | } | Northern Railway
1952-53 |
| 6. (i) Oudh Trihut Railway
(ii) Assam Railway
(iii) Kanpur-Achnera Section of Western Railway. | } | North Eastern Railway
1952-53. |

9. The scheme for the separation of Railway finances from the general finances of the Central Government was brought into force with effect from 1924-25. The main features of this scheme are —

- (1) a definite annual contribution from Railways to General Revenues calculated with reference to the capital outlay and the profits realised; and
- (2) the establishment of a Revenue Reserve Fund and Depreciation Reserve Fund for Railways.

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

ACCOUNT No. 22.—*Statement of Net Revenue Receipts of Indian Government Railways for 1953-54, and of the percentage of those figures on the Capital outlay up to 31st March 1954, and also of the net gain or loss to Government after meeting all expenditure against the Net Revenue Receipts.*

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

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

No. 22—STATEMENT of NET REVENUE RECEIPTS of INDIAN GOVERNMENT RAILWAYS for 1953-54 and of the percentage to those figures on the provisional Capital up to 31st March 1954 and also of the net gain or loss to Government after meeting all expenses against the Net Revenue Receipts.

Class and Name of Railway	Capital outlay to end of 1953-54 (Account No. 23)	Net Revenue Receipts (Account No. 24)	Percentage of Net Revenue Receipts (column 3) on Capital outlay (column 2)	Expenses against Net Revenue Receipts			Net gain or loss to Government (Difference between columns 3 and 7)		Percentage of gain or loss on Capital Outlay
				Open line Works—Revenue	Dividend on Capital outlay (Account No. 26)	Total Expenditure	Gain	Loss	
I	2	3	4	5	6	7	8	9	10
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT									
COMMERCIAL LINES									
Indian Railways									
Central	1,66,36,36,496	5,70,79,691	3.43	60,15,944	6,61,92,383	7,22,08,327	..	1,51,28,636	0.91
Eastern	2,18,34,46,290	9,18,49,652	4.21	1,01,55,941	8,73,23,500	9,74,79,441	..	56,29,789	0.26
Northern	1,33,08,25,062	12,19,27,926	9.16	70,86,698	5,29,41,376	6,00,28,074	6,18,99,852	..	4.65
North Eastern	86,82,03,284	—1,42,62,275	—1.64	64,72,382	3,42,37,278	4,07,09,660	..	5,49,71,935	6.33
Southern	1,18,50,46,666	4,39,40,721	3.71	55,83,601	4,66,23,417	5,22,07,018	..	82,66,297	0.70
Western	1,11,07,02,751	12,45,39,167	11.21	84,83,136	4,40,68,225	5,25,51,361	7,19,87,806	..	6.48
Railway Collieries	6,81,00,008	..	..	..	28,23,438	28,23,438	..	28,23,438	4.15
Chittranjan Locomotive Works	22,61,79,077	..	..	..	87,74,165	87,74,165	..	87,74,165	3.88
Integral Coach Factory	1,41,53,687	..	..	..	4,08,561	4,08,561	..	4,08,561	2.89
Ganga Bridge Project	45,18,626	..	..	..	1,85,060	1,85,060	..	1,85,060	4.10
Miscellaneous	..	3,28,411	..	..	..	..	3,28,411	..	..
Total Commercial Lines	8,65,48,12,147	42,54,03,293	4.92	4,37,97,702	34,35,77,403	38,73,75,105	13,42,16,069	9,61,87,881	0.44
							3,80,28,188		

Strategic Lines									
Northern	3,81,82,079	..	..	..	..	..	..	..	..
TOTAL CENTRAL GOVERNMENT	8,69,29,94,226	42,54,03,293	4.89	4,37,97,702	34,35,77,403	38,73,75,105	13,42,16,069	9,61,87,881	0.44
							3,80,28,168 *		

	Central		Ra.
*Net gain on Indian Government Railways as above	3,40,28,188		
Add—Net receipts on account of Subsidized Companies (Accounts Nos. 27 and 27-A)	—3,11,301		
Railway Miscellaneous Receipts less Miscellaneous Railway Expenditure (Accounts Nos. 28 and 28-A)	—1,21,45,469		
Total gain on Railways (Account Nos. 2, 3, 5 and 6)	2,55,70,918		
		Distribution:—	Ra.
		Railway Development Fund	2,55,70,918
		Railway Revenue Reserve Fund	..

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

ACCOUNT No. 22-A—Statement of Dividend paid to General Revenues and Appropriation to Railway Revenue Reserve Fund and Railway Development Fund.

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

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

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

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

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

Although it was decided that Railway Revenues should not be liable before the 1st April, 1942 or before the fixation under Section 187 (1) of the Government of India Act, 1935, of the sum therein referred to, whichever is earlier, to repay to the Depreciation Reserve Fund maintained for Indian Government Railways the

balance outstanding on the 1st April, 1937 of the loan taken from the Fund to meet Railway deficits, or to pay to General Revenues any contributions due in respect of the period beginning on the 1st April, 1931 and ending on the 31st March, 1939, payments of Rs. 7,23,59,975 in 1940-41 and Rs. 15,36,60,861 in 1941-42 against the arrears of contributions, and Rs. 7,91,07,748 in 1941-42 against loans taken from the Depreciation Reserve Fund were made. The unpaid contributions payable by the Railway Department for the period from 1931-32 to 1938-39 covered by the moratorium which amounted to Rs. 35,40,99,149, had thus been reduced to Rs. 12,80,78,313. From this figure should, however, be deducted the excess payments on account of contribution made in the past amounting to Rs. 17,71,202. Thus the amount outstanding on account of unpaid contributions stood at Rs. 12,63,07,111 on 31st March 1942.

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

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

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

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

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

and half the balance of surplus left over after meeting the contribution to General Revenues as above and appropriating Rs. 3 crores to the Railway Betterment Fund (now Development Fund) *vide* Account No. 22.

5. During 1947-48 (15-8-1947 to 31-3-1948), no contribution was made to the General Revenues. There was actually a deficit of Rs. 2,58,22,739 and this was met by a withdrawal from the Railway Revenue Reserve Fund. This deficit is, however, provisional as, in the absence of closing of accounts for the period ending 14th August 1947, it has not been possible to work out the actual loss. The closing of the accounts for the pre-partition period is held up due to non-receipt of the accounts of the undivided B.A. and the N.W. Railways from the Pakistan authorities. On the final closing of these accounts, necessary re-adjustment of the loss worked out for the period 15-8-1947 to 31-3-1948 will be made.

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

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

No. 22A.—STATEMENT showing AMOUNT of DIVIDEND paid to GENERAL REVENUES and APPROPRIATION to RAILWAY REVENUE RESERVE FUND and DEVELOPMENT FUND from surplus during the year 1953-54

	Rs.
(i) Receipts—	
Gross Traffic receipts	2,74,23,27,487
Subsidiary Companies, Government share of surplus profits etc.	3,76,280
Railway Miscellaneous Receipts	27,16,653
TOTAL RECEIPTS	2,74,60,20,420
(ii) Expenditure—	
Working expenses	2,31,47,20,606
Payment to Worked lines	28,03,588
Dividend to General Revenues	34,35,77,403
Land and subsidy	6,88,081
Open line works (Revenue)	4,37,97,702
Miscellaneous Railway Expenditure	1,48,62,122
TOTAL EXPENDITURE	2,72,04,49,602
(iii) Surplus	
Appropriation to Development Fund	2,55,70,918
Appropriation to Railway Revenue Reserve Fund	..

ACCOUNT No. 23.—Statement of Capital Expenditure on the Construction and Purchase of Railways during and to end of the year 1953-54.

This Account sets out in detail the capital expended on the construction of Railways from funds provided in the Railway programme, whether on the direct responsibility of Government or against capital contributed by Companies, former Indian States and District Boards, and to this is added the expenditure separately met from Central and State Revenues, working to the total construction expenditure on Railways. Finally it deduces the capital outlay on each Railway, on which the percentage of the return of net Revenue Receipts shown in Account No. 22 (page 164) is calculated.

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

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

4. In the early days of railway construction in India, a large part of the productive expenditure on railways was met directly from surplus revenues of the Central Government. It became evident, however, that a revenue surplus would be more properly applied to the redemption or avoidance of unproductive debt and the policy of Government is to raise large loans for productive outlay on Railways while paying off out of revenue as much as possible, the unproductive debt. It is, on the other hand, economically unsound to pay off old unproductive loans with one hand while contracting new productive loans with the other. Instead, therefore, of employing the funds available from revenue upon the redemption of old unproductive debt, these funds have been devoted to railway construction and an equivalent amount has been transferred in the accounts from unproductive to productive debt. Under this principle the amount of the unproductive debt has been decreased by the amount which has been expended out of revenue on railways in the early years. (See Note on the Public Debt, page 525).

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

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

6. Another source of funds for capital expenditure has been the Famine Insurance Grant. Since the accounts for 1921-22, however, no distinction is observed in the accounts between outlay financed from Revenue on different accounts.

7. Many of the more important railways have been purchased by Government from the Companies which originally constructed them; and in respect of these the liability incurred by Government in connection with the purchase, as reduced from year to year by the operation of the various Sinking Funds, has to be added to the total construction expenditure in order to arrive at the total capital outlay. For this purpose the sterling liabilities were from 1921-22 to 1926-27, converted into rupees at the rate of 2s. to the rupee, except for a payment of £2,575,000 in respect of discharge of Share Capital of the Great Indian Peninsula Railway in 1925-26 which was converted at the average rate of exchange relating to that year, and at 1s. 6d. to the rupee up to 1931-32. In the accounts for 1932-33, these liabilities were converted into rupees at the rates of exchange in force when the liabilities came into being, and this method was adopted from 1933-34 in determining the capital outlay on which contribution and interest were payable by Railways to General Revenues. The rate for conversion has again been changed to 1s. 6d. from 1935-36 *vide* para. 3 of the Explanatory Note on page 167. This rate has not, however, been applied to the transaction referred to in footnotes (h), (i), (j) and (k), on page 171.

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

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

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

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

No. 23—ABSTRACT of ACCOUNT of CAPITAL EXPENDITURE on the CONSTRUCTION and PURCHASE of RAILWAY during and to end of the year 1953-54

Class and name of Railway	No. of item	Expenditure during the year				Expenditure to end of the year								
		Total Construction outlay during 1953-54	Liabilities involved in purchase of Railways	Redemption of liabilities involved in purchase of Railways	Grand Total	EXPENDITURE OUTSIDE THE REVENUE ACCOUNT PROVIDED IN THE RAILWAY PROGRAMME			Expenditure debited to Famine Relief and Insurance	Expenditure provided from Central and State Revenues	Total Construction Expenditure (Columns 8, 9 and 10)	Liabilities involved in purchase of Railways (Account No. 23-B Column 10) (Sterling converted into Rs. at £1= Rs. 13½)	Redemption of Liabilities in Column 12, Account No. 23-B, Columns 7 and 9 (Sterling converted into Rs. at £1= Rs. 13½)	Total Capital OUTLAY (Columns 11 & 12 minus 13)
						Direct Government outlay	Capital contributed by companies or District Boards etc. Column 13 of Account No. 23-A	TOTAL							6	7	8	9	10	11	12	13	14
1	2	3	4	5	6	7	8	9	10	11	12	13	14	
CENTRAL GOVERNMENT														
<i>Commercial Lines</i>														
INDIAN RAILWAYS														
<i>Open Lines</i>														
Central	1	Rs. 1,73,24,565	Rs. ..	Rs. ..	Rs. 1,73,24,565	Rs. 1,15,20,99,869	Rs. ..	Rs. 1,15,20,99,869	Rs. ..	Rs. 13,10,570	Rs. 1,15,34,10,439	Rs. (h) 63,45,64,563	Rs. 14,35,70,787	Rs. 1,64,44,04,215
Eastern	2	Rs. -16,33,546	Rs. ..	Rs. ..	Rs. -16,33,546	Rs. 1,61,83,64,506	Rs. ..	Rs. 1,61,83,64,506	Rs. 3,09,29,430	Rs. ..	Rs. 1,64,92,93,936	Rs. 66,20,38,025	Rs. 14,78,52,657	Rs. 2,16,34,79,304
Northern	3	Rs. 1,29,66,071	Rs. ..	Rs. ..	Rs. 1,29,66,071	Rs. 1,28,65,59,443 (a)	Rs. ..	Rs. 1,28,65,59,443	Rs. ..	Rs. ..	Rs. 1,28,65,59,443	Rs. 4,11,88,365	Rs. ..	Rs. 1,32,77,47,828
North-Eastern	4	Rs. 2,26,30,407	Rs. ..	Rs. ..	Rs. 2,26,30,407	Rs. (b) 78,88,34,103	Rs. 3,00,496	Rs. 78,91,34,599	Rs. 18,60,610	Rs. 35,83,456	Rs. 79,45,78,665	Rs. ..	Rs. ..	Rs. 79,45,78,665
Southern	5	Rs. 1,95,68,216	Rs. ..	Rs. ..	Rs. 1,95,68,216	Rs. (c) 88,95,24,365	Rs. 80,46,952	Rs. 89,75,71,317	Rs. 3,07,56,088	Rs. 20,12,242	Rs. 93,03,39,647	Rs. (i) 27,65,08,532	Rs. 2,53,27,613	Rs. 1,18,15,21,166
Western	6	Rs. 2,30,53,063	Rs. ..	Rs. ..	Rs. 2,30,53,063	Rs. (d) 88,50,52,015	Rs. ..	Rs. 88,50,52,015	Rs. 1,22,45,033	Rs. ..	Rs. 89,72,97,048	Rs. (k) 19,41,38,417	Rs. ..	Rs. 1,09,14,35,465
Railway Collieries	7	Rs. -49,71,870	Rs. ..	Rs. ..	Rs. -49,71,870	Rs. 6,81,00,008	Rs. ..	Rs. 6,81,00,008	Rs. ..	Rs. ..	Rs. 6,81,00,008	Rs. ..	Rs. ..	Rs. 6,81,00,008
Chittaranjan Locomotive Works.	8	Rs. 1,36,49,907	Rs. ..	Rs. ..	Rs. 1,36,49,907	Rs. 22,61,79,077	Rs. ..	Rs. 22,61,79,077	Rs. ..	Rs. ..	Rs. 22,61,79,077	Rs. ..	Rs. ..	Rs. 22,61,79,077
Integral Coach Factory	9	Rs. 78,79,726	Rs. ..	Rs. ..	Rs. 78,79,726	Rs. 1,41,53,887	Rs. ..	Rs. 1,41,53,887	Rs. ..	Rs. ..	Rs. 1,41,53,887	Rs. ..	Rs. ..	Rs. 1,41,53,887
TOTAL OPEN LINES		Rs. 11,04,66,539	Rs. ..	Rs. ..	Rs. 11,04,66,539	Rs. 6,92,88,67,273	Rs. 83,47,448	Rs. 6,93,72,14,721	Rs. 7,57,91,161	Rs. 69,06,268	Rs. 7,01,99,12,150	Rs. 1,80,84,37,922	Rs. 31,67,50,457	Rs. 8,51,15,99,615
<i>Construction</i>														
Central	10	Rs. 3,29,287	Rs. ..	Rs. ..	Rs. 3,29,287	Rs. 1,92,32,281	Rs. ..	Rs. 1,92,32,281	Rs. ..	Rs. ..	Rs. 1,92,32,281	Rs. ..	Rs. ..	Rs. 1,92,32,281
Eastern	11	Rs. 23,51,125	Rs. ..	Rs. ..	Rs. 23,51,125	Rs. (e) 1,99,66,986	Rs. ..	Rs. 1,99,66,986	Rs. ..	Rs. ..	Rs. 1,99,66,986	Rs. ..	Rs. ..	Rs. 1,99,66,986
Northern	12	Rs. 70,993	Rs. ..	Rs. ..	Rs. 70,993	Rs. (f) 30,77,234	Rs. ..	Rs. 30,77,234	Rs. ..	Rs. ..	Rs. 30,77,234	Rs. ..	Rs. ..	Rs. 30,77,234

North Eastern	13	12,10,452	..	..	12,10,452	7,36,24,619	..	7,36,24,619	..	..	7,36,24,619	..	..	7,36,24,619
Southern	14	32,60,368	..	..	32,60,368	35,25,500	..	35,25,500	..	..	35,25,500	..	..	35,25,500
Western	15	9,41,179	..	..	9,41,179	1,92,67,286	..	1,92,67,286	..	..	1,92,67,286	..	..	1,92,67,286
Ganga Bridge Project	16	-2,15,778	..	..	-2,15,778	(g) 45,18,626	..	45,18,626	..	..	45,18,626	..	..	45,18,626
TOTAL CONSTRUCTION		79,47,626	..	..	79,47,626	14,32,12,532	..	14,32,12,532	..	..	14,32,12,532	..	..	14,32,12,532
TOTAL COMMERCIAL LINES		11,84,14,165	..	..	11,84,14,165	7,07,20,79,805	83,47,448	7,08,04,27,253	7,57,91,161	69,06,268	7,16,31,24,682	1,80,84,37,922	31,67,50,457	8,65,48,12,147
<i>Strategic Lines</i>														
<i>Northern—</i>														
Open Line		-54,294	..	..	-54,294	24,66,710	..	24,66,710	..	..	24,66,710	..	..	24,66,710
Construction		1,09,441	..	..	1,09,441	3,57,15,369	..	3,57,15,369	..	..	3,57,15,369	..	..	3,57,15,369
Total Strategic Lines		55,147	..	..	55,147	3,81,82,079	..	3,81,82,079	..	..	3,81,82,079	..	..	3,81,82,079
TOTAL CENTRAL GOVERNMENT		11,84,69,312	..	..	11,84,69,312	7,11,02,61,884	83,47,448	7,11,86,09,332	7,57,91,161	69,06,268	7,20,13,06,761	1,80,84,37,922	31,67,50,457	*8,69,29,94,226

(a) Includes Rs. 3,18,000 and Rs. 41,21,777 transferred from Southern and Western Railways respectively and excludes Rs. 1,01,169 transferred to Southern Railway. Also excludes Rs. 2,57,378 on account of difference in the revised balance of ex-Bikaner State Railway and balance already adopted on financial integration with effect from 1-4-50 and Rs. 1,47,310 in respect of Chunar Robertsaganj transferred to construction.

(b) Includes Rs. 1,24,000 and Rs. 34,84,974 transferred from Southern and Western Railways respectively.

(c) Includes Rs. 1,01,169 transferred from Northern Railway and excludes Rs. 3,18,000, Rs. 4,24,000 and Rs. 2,38,500 transferred to Northern, North Eastern and Western Railways respectively.

(d) Includes Rs. 2,38,500 transferred from Southern Railway and excludes Rs. 41,21,777 and Rs. 34,84,974 transferred to Northern and North-Eastern Railways respectively. Also includes Rs. 10,00,000 on account of Capital outlay of the Jhagadia Netrang Railway merged with ex-B.B. & C. I. Rly. from 1-8-49.

(e) Excludes Rs. 47,34,404 transferred to Ganga Bridge Project.

(f) Includes Rs. 1,47,310 in respect of Chunar Roberts Gunj transferred from Open Line.

(g) Includes Rs. 47,34,404 transferred from Eastern Rly.

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

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

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

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

ABSTRACT

Direct Government outlay Rs. 11,84,69,312

From Capital contributed by Companies or District Boards, etc. vide Account No. 23-A

Total Capital outlay outside Revenue Account as provided in the Railway Programme Rs. 11,84,69,312

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

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

No. 23-A.—DETAILED ACCOUNT of CAPITAL contributed by COMPANIES and DISTRICT BOARDS ETC. towards OUTLAY ON INDIAN GOVERNMENT RAILWAYS during and to end of the year 1953-54

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

Railways	During the year 1953-54						To end of the year 1953-54						Remarks
	Share Capital	Debentures and debenture stock		Total (columns 2 + 4) converted into Rs.	Contributed by District Boards etc.	Total	Share and stock capital	Debentures and debenture stock		Total (columns 8 + 10) converted into Rs.	Contribution from District Boards, etc.	Total	
		Nominal amount	Cash received					Nominal amount	Cash Received				
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Western	(2)	..	..
Southern	80,46,952	80,46,952	..
North Eastern (Garbat)	3,00,406	3,00,406	..
Total	83,47,418	83,47,418	..

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

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

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

The main methods of purchase were:—

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

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

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

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

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

No. 23-B.—STATEMENT of Liability involved in the PURCHASE by GOVERNMENT of the CAPITAL of the OLD GUARANTEED RAILWAY COMPANIES.

Class and name of Railway	Cash paid in part purchase, or in redemption of Share Capital or Debentures or in discharge of India Bonds appropriated in respect of discharge of Debentures of Share Capital	India Stock issued or appropriated in Exchange for				Portion of amounts in columns 4, 5 and 6 redeemed by Sinking Funds to end of 1931-32	Terminable Annuities		Total initial liabilities, (columns 2 to 6 and 8)	Total undischarged liability, (column 10 minus column 7 and 9)
		Debentures stock outstanding	Share Capital	Debentures and Debenture stock	Terminable Annuities		Initial Amount undergoing redemption	Amount redeemed to end of 31st March, 1924		
	£	£	£	£	£	£	£	£	£	£
Central Government										
INDIAN GOVERNMENT RAILWAYS										
Bengal Assam (including Bengal Central)	612,863	348,000	512,160	67,715	511,654	316,109	2,849,847	650,041	4,932,303	(a) 3,966,153§
Bombay, Baroda and Central India	2,000,000	..	10,080,146	2,167,757	..	..	..	..	14,556,903	(b) 14,556,903
East Indian (including Oudh and Rohilkhand)	..	1,435,650	3,243,778	8,555,880	7,574,386†	4,624,530*	25,167,634	6,464,410	48,277,298	(c) 37,188,340
Great Indian Peninsula (including Indian Midland Railway)	7,998,210	2,701,450	524,741	3,263,216	..	..	33,109,218	10,767,800	47,596,805	(d) 36,828,996
North Western (old Sindh, Punjab and Delhi Railway)	..	..	..	..	4,911,621	2,595,624	9,097,908	1,966,883	14,000,520	(e) 0,447,022§
Madras and Southern Maharatta (old Madras Railways)	2,793,353‡	..	..	894,712	..	..	11,319,558	1,899,526	15,007,623	(f) 13,108,097
South Indian	1,000,000‡	425,000	3,221,731	1,079,438	..	..	..	..	5,726,169	(g) 5,726,169
GRAND TOTAL	14,404,426	4,910,766	19,591,526	16,328,716	13,027,031	7,536,263	81,844,165	21,748,678	150,106,630	120,821,680

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

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

‡Includes £1,500,000 and £1,000,000 on account of the capital stocks of the Madras and Southern Maharatta and South Indian Railways respectively, vide paragraph 2 of notes on page 172.

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

For footnote (a) to (g) See pages 174 and 175.

§These figures will be revised when the accounts of the prepartition period are finally closed. See footnote on page 171 (Account No. 23).

No. 23-B—STATEMENT of Liability involved in the purchase by GOVERNMENT of the CAPITAL of the OLD GUARANTEED RAILWAY COMPANIES—*concl'd.*

	Liability taken over on purchase	India Stock (or Bonds) issued or appropriated in redemption	Liability outstanding on 31st March 1954		Liability taken over on purchase	India Stock (or Bonds) issued or appropriated in redemption	Liability outstanding on 31st March 1954
<i>(a) Bengal Assam Railway</i>	£	£	£	<i>(c) East Indian Railway</i>	£	£	£
Share Capital of Bengal Central Railway	500,000	512,160	512,160	Debentures	2,950,000	2,950,000	2,950,000
Compensation to Secretary and Clerks of the Bengal Central Railway	513	..	513	Debenture Stock outstanding	1,435,650		1,435,650
Debentures paid off in cash in anticipation of purchase	150,000	..	150,000	Debenture Stock redeemed by issue of India Stock	64,350	80,765	
Debentures paid off in cash after purchase	462,350	..	462,350	<i>Less—Discharged by Sinking Fund payments to end of 1923-24 (x)</i>		23,773	
Debenture stock outstanding	348,666	..	348,666	Capital Value of Terminable Annuities	22,754,000		57,592
Debenture stock redeemed by issue of India Stock	62,642	67,713		Redeemed by issue of India Stock £7,282,366		7,571,356	
<i>Less—Discharged by Sinking Fund payments to end of 1923-24(x)</i>		15,006		<i>Less—Discharged by Sinking Fund payments to end of 1923-24 (x)</i>		4,389,230	
Capital value of Terminable Annuities	3,391,917		52,707	In process of discharge by Annuity Payments £25,467,634			3,185,126
Redeemed by issue of India Stock £ 542,070		541,054		<i>Less—Discharged to end of 1923-24 (x)</i> £6,464,419			19,003,215
<i>Less Discharged by Sinking Fund payments to end of 1923-24(x)</i>		301,103					
In process of discharge by Annuity payments £2,849,847			289,951	<i>Oudh and Rohilkhand Railway</i>			
<i>Less—Discharged to end of 1923-24 (x)</i> £650,041			2,199,806	Property of the Company	5,036,049	5,243,778	
	4,916,088		3,966,153	Debentures discharged in anticipation of purchase	1,885,000	1,962,753	
<i>(b) Bombay, Baroda and Central India Railway</i>				<i>Less—Discharged by Discount Sinking Fund payments to end of 1931-32</i>		7,206,531	
Share Capital	£11,685,580	11,685,580					6,994,404
<i>Less—New Company's Stock issued in exchange</i> £2,000,000(x)			2,000,000				
	£9,685,580	10,089,146	10,089,146	Debentures	3,030,300	3,126,600	3,126,600
Debentures	2,391,300	2,467,757	2,467,757	Debenture Stock	384,700	435,702	435,702
	14,076,880		14,556,903		47,536,049		37,188,349

(d) Great Indian Peninsula Railway				(f) Madras and Southern Mahratta Railway			
Share Capital of Indian Midland Railway	2,250,000	2,263,618*	2,263,618	Debentures	856,400	894,712	894,712
Debentures of Indian Midland Railway	907,500	412,992* 524,711†	412,992 524,711	Debentures	818,437	823,300*	823,300
Debentures of Indian Midland paid off in cash	2,746,600		2,746,600	Debentures paid off in cash	469,963		469,963
Debentures of Great Indian Peninsula Railway	3,220,900	3,263,216	3,263,216	Capital Value of Terminable annuities	£12,819,558	12,819,558	
Debenture Stock of Great Indian Peninsula Railway outstanding	2,701,450		2,701,450	Less—New Company's Stock issued in exchange	£1,500,000‡		1,500,000
Capital value of Terminable Annuities	£34,859,218	34,859,218			£11,319,558		
Less—New Company's Stock issued in exchange	£1,750,000(y)		1,750,000	Less—Discharged to end of 1923-24 (x)	£1,899,526		9,420,032
	£33,109,218					14,964,358	13,108,097
Less—Discharged to end of 1923-24 (x)	£10,767,809		22,341,409				
New Company's Stock issued in exchange for Old Company's Capital	(y)825,000		825,000				
	47,510,668		36,828,998				
(e) North Western Railway				(g) South Indian Railway			
Capital Value of Terminable Annuities	14,009,124			Property of the Company less Capital Deposited by New Company	£4,197,557	4,197,557	
Redeemed by issue of India Stock £4,911,621		4,911,621		Less—New Company's Stock issued in exchange	£1,000,000‡		1,000,000
Less—Discharged by Sinking Fund payments to end of 1923-24 (x)		2,595,624	2,315,997		£3,197,557	3,221,731	3,221,731
In process of discharge by Annuity payments	£9,097,908			Debentures	1,070,000	1,079,438	1,079,438
Less—Discharged to end of 1923-24 (x)	£1,966,883		7,131,025	Debentures Stock Outstanding	425,000		425,000
	14,609,124		£9,447,022		5,092,557		5,726,160

*India Bonds subsequently paid off in cash.

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

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

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

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

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

§ See footnote on page 173.

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

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

Years	EXPENDITURE OUTSIDE THE REVENUE ACCOUNT NOW PROVIDED IN THE RAILWAY PROGRAMME			Expenditure debited to Famine Relief and Insurance	Expenditure provided from Central and State Revenue (Account No. 23)	Total Construction Expenditure	Liabilities involved in the purchase of Railways (Account No. 23-B)	Grand Total
	Direct Government Outlay	From Capital contributed by Companies, Princely States and District Boards, etc. (Account No. 23-A)	Total					
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Prior to 1876-77	12,36,08,565	..	12,36,08,565	..	..	12,36,08,565	..	12,36,08,565
1876-77	2,99,56,065	..	2,99,56,065	..	77,643	3,00,33,708	..	3,00,33,708
1877-78	4,18,11,105	..	4,18,11,105	..	2,79,600	4,20,90,705	..	4,20,90,705
1878-79	3,63,02,010	..	3,63,02,010	..	68,010	3,63,70,020	..	3,63,70,020
1879-80	3,37,59,255	..	3,37,59,255	..	1,39,76,130	4,77,35,385	49,59,64,417	54,36,99,802
1880-81	3,07,60,666	..	3,07,60,666	..	2,45,42,220	5,53,02,886	—8,08,010	5,44,94,846
1881-82	2,28,45,930	..	2,28,45,930	68,24,025	37,82,475	3,34,52,430	—1,46,400	3,33,06,030
1882-83	2,03,91,945	..	2,03,91,945	—13,31,280	32,44,965	2,23,05,630	—89,333	2,22,16,297
1883-84	3,09,70,905	..	3,09,70,905	64,92,480	10,65,135	3,85,28,520	—75,000	3,84,53,520
1884-85	3,52,61,550	..	3,52,61,550	94,64,565	26,35,005	4,73,61,120	5,77,79,027	10,51,40,147
1885-86	4,71,28,290	..	4,71,28,290	58,80,005	63,20,550	5,93,38,845	—8,50,813	5,84,88,032
1886-87	5,14,66,635	..	5,14,66,635	19,99,995	18,50,765	5,52,97,395	18,45,04,147	23,98,01,542
1887-88	—15,77,069	5,18,83,517	5,03,06,448	..	8,09,400	5,11,15,908	—24,23,200	4,86,92,708
1888-89	3,59,98,822	66,52,049	4,25,50,871	..	2,21,010	4,28,74,881	—24,99,867	4,03,75,014
1889-90	4,39,25,394	39,585	4,39,64,979	..	49,725	4,40,14,704	13,52,79,293	17,92,93,997

1890-91	4,15,34,628	..	4,15,34,628	..	-11,730	4,15,22,898	7,32,58,853	11,47,81,751
1891-92	3,68,03,716	..	3,68,03,716	48,47,955	16,32,330	4,32,84,001	-27,48,307	4,05,35,694
1892-93	(a) 3,89,57,184	(a) 54,56,935	(a) 4,44,08,119	98,44,680	33,94,860	5,76,47,659	-23,39,107	5,48,08,552
1893-94	5,26,89,551	7,91,13,985	13,18,03,536	1,06,09,545	7,39,020	14,31,52,101	-29,33,027	14,02,19,074
1894-95	4,02,35,325	81,00,080	4,83,35,405	55,68,675	1,96,095	5,41,00,175	-30,31,267	5,10,68,908
1895-96	3,71,33,580	1,36,24,237	5,07,57,817	52,98,675	76,605	5,61,33,097	-30,77,413	5,30,55,684
1896-97	3,12,11,029	4,58,99,195	7,71,10,224	..	1,27,500	7,72,37,724	-31,69,067	7,40,68,657
1897-98	5,20,96,411	2,85,40,357	8,06,36,768	..	37,925	8,06,74,693	-33,01,093	7,73,73,600
1898-99	6,35,47,234	75,03,123	7,10,50,357	69,03,525	14,535	7,79,68,417	-34,89,813	7,44,78,604
1899-1900	5,69,73,307	2,19,04,310	7,88,77,617	..	35,340	7,89,12,957	-36,05,133	7,53,07,824
1900-01	3,27,55,314	4,10,34,647	7,37,89,961	..	-7,81,020	7,30,08,941	(a) 54,87,34,881	62,17,43,822
1901-02	6,05,74,757	1,76,68,888	7,82,43,645	..	-10,00,635	7,72,43,010	-83,85,267	6,88,57,743
1902-03	6,13,75,930	3,18,82,764	9,32,58,694	24,375	8,19,885	9,41,02,954	-86,62,333	8,54,40,621
1903-04	9,03,12,353	-8,908	9,03,03,445	14,49,075	3,98,250	9,21,50,770	-89,93,787	8,31,56,983
1904-05	7,57,13,475	2,93,64,540	10,50,78,015	17,37,180	93,750	10,69,08,945	-93,05,440	9,76,03,505
1905-06	13,02,21,570	2,48,74,005	15,56,95,575	8,29,170	1,07,925	15,60,32,670	19,01,44,920	34,61,77,590
1906-07	14,08,76,385	-17,760	14,08,58,625	51,630	48,540	14,09,58,795	-99,51,720	13,10,07,075
1907-08	12,51,51,786	3,15,67,867	15,67,19,653	98,415	-29,69,625	15,38,48,443	1,82,33,561	17,20,82,004
1908-09	6,92,58,825	7,94,22,495	14,86,81,320	1,053	6,225	14,86,88,598	15,92,11,600	30,79,00,198
1909-10	8,37,29,420	3,70,97,590	12,08,27,010	1,80,225	18,690	12,10,25,925	-1,23,92,933	10,86,32,992
1910-11	11,88,91,275	3,44,14,170	15,33,05,445	5,53,425	11,925	15,38,70,795	6,58,28,253	21,96,99,048
1911-12	11,93,19,630	..	11,93,19,630	6,64,125	12,540	11,99,96,295	-1,33,52,693	10,66,43,602
1912-13	14,08,16,745	76,21,995	14,84,38,740	6,21,165	63,990	14,91,23,895	-1,44,84,880	13,46,39,015
Total carried over	2,28,27,89,498	60,36,33,666	2,88,64,23,164	7,86,22,683	6,19,78,613	3,02,70,24,460	1,80,83,23,019	4,83,53,47,479

B and BB - Railway Capital and Revenue Accounts

NO. 23 C. SUMMARY OF CAPITAL EXPENDITURE ON INDIAN GOVERNMENT RAILWAYS—CENTRAL—*contd.*

Years	EXPENDITURE ON INSIDE THE REVENUE ACCOUNTS NOW PROVIDED IN THE RAILWAY PROGRAMME			Expenditure debited to Famine Relief and Insurance	Expenditure provided from Central and State Revenue (Account No. 23)	Total Construction Expenditure	Liabilities involved in the purchase of Railways (Account No. 23-B)	Grand Total
	Direct Government Outlay	From Capital contributed by Companies, former Indian States and Dis- trict Boards etc. (Account No. 23-A)	Total					
1	2	3	4	5	6	7	8	9
Brought forward	Rs. 2,28,27,89,198	Rs. 6,36,33,666	Rs. 2,88,64,23,164	Rs. 7,86,22,683	Rs. 6,19,78,613	Rs. 3,02,70,24,460	Rs. 1,80,83,23,019	Rs. 4,83,53,47,479
1913-14	11,13,09,388	7,18,11,825	18,31,12,213	1,28,640	21,210	18,32,62,063	-1,48,89,507	16,83,72,556
1914-15	11,30,41,396	5,98,88,695	17,29,30,091	-19,665	6,885	17,29,17,311	-1,56,83,040	15,72,34,271
1915-16	1,99,42,956	4,79,35,690	6,78,78,646	-2,895	18,945	6,78,94,696	-1,34,38,973	5,44,55,723
1916-17	2,98,05,185	-1,25,000	2,96,80,485	-7,140	33,060	2,97,06,405	-1,80,85,973	1,16,20,432
1917-18	5,88,72,474	-2,14,74,256	3,73,98,218	-300	-11,493	3,73,86,425	-2,06,49,360	1,67,37,065
1918-19	8,05,75,044	-1,99,30,074	6,06,44,970	-285	80,642	6,07,25,327	-1,88,03,187	4,19,22,140
1919-20	14,87,99,287	-57,09,050	14,30,90,237	..	1,04,249	14,31,94,486	-1,94,55,213	12,37,39,273
1920-21	26,46,44,404	-57,16,214	25,89,28,190	-60,841	19,68,447	26,08,35,796	-2,18,83,200	23,89,52,596
Total to end of 1920-21	3,10,97,70,932	73,03,15,282	3,84,00,86,214	7,86,60,197	6,42,00,558	3,98,29,46,969	1,66,54,34,566	5,64,83,81,535
Deduct—Expenditure from Provincial (now State) Revenues . . . . .	..	..	..	..	32,65,601	32,65,601	..	32,65,601
Total Expenditure of Cen- tral Government upto 31st March 1921	3,10,97,70,932	73,03,15,282	3,84,00,86,214	7,86,60,197	6,09,34,957	3,97,96,81,368	1,66,54,34,566	5,64,51,15,934
1921-22	22,40,38,085	56,02,894	22,96,40,979	..	..	22,96,40,979	-2,05,56,280	20,90,84,699
1922-23	18,81,19,858	-35,07,464	18,46,12,394	..	..	18,46,12,394	-1,97,62,733	16,48,49,661
1923-24	48,90,00,291	-28,09,97,393	20,80,02,903	..	..	20,80,02,903	-1,32,79,880	19,47,23,023
1924-25	18,79,45,395	-5,37,23,702	13,42,21,693	..	..	13,42,21,693	-1,25,840	13,40,95,853
1925-26	19,30,58,782	-5,46,081	19,25,12,701	..	..	19,25,12,701	-1,21,707	19,23,90,994

1926-27	29,85,92,689	-2,63,14,150	27,22,78,539	..	27,22,78,539	-1,08,667	27,21,69,872
1927-28	33,14,98,843	(e) -61,29,496	32,53,69,347	..	32,53,69,347	-1,02,947	32,52,66,400
1928-29	29,34,91,954	(j) -3,29,85,439	26,05,06,515	..	26,05,06,515	-1,08,493	26,03,98,022
1929-30	30,15,89,999	2,43,676	30,18,33,675	..	30,18,33,675	-1,17,587	30,17,16,088
1930-31	13,20,87,336	..	13,20,87,336	..	13,20,87,336	-1,21,994	13,19,65,342
1931-32	{ (b) -7,55,02,484	(k) 6,43,58,929	-1,11,43,555	..	-1,11,43,555	(e) 8,30,56,815	7,19,13,260
	{ 6,75,63,463	-6,63,212	6,69,00,251	..	6,69,00,251	-1,32,089	6,67,68,162
1932-33	{ -72,56,706	79,70,964	7,14,258	..	7,14,258	..	7,14,258
1933-34	{ -1,81,48,888	-23,95,841	-2,05,44,729	..	-2,05,44,729	..	-2,05,44,729
1934-35	{ (c) 5	(l) -1,85,000	-1,85,000	..	-1,85,000	..	-1,85,000
	{ 68,70,308	..	5	..	5	..	5
1935-36	{ (d) 10,31,337	-43,57,556	25,12,752	..	25,12,752	..	25,12,752
	{ 2,61,29,065	(m) -65,00,000	-54,68,663	..	-54,68,663	(w) -8,30,50,815	-8,85,25,478
1936-37	{ 1,44,87,298	-3,55,406	2,57,73,659	..	2,57,73,659	..	2,57,73,659
	{ (c) 1	(n) -42,19,257	-42,19,257	..	-42,19,257	..	-42,19,257
	{ ..	-1,16,84,480	28,02,818	..	28,02,818	..	28,02,818
1937-38	{ (c) -31,69,13,219	(o) -1,03,71,580	-1,03,71,579	..	-1,03,71,579	..	-1,03,71,579
	{ 2,51,85,569	(p) 13,22,074	13,22,074	..	13,22,074	..	13,22,074
	{ -45,57,561	..	-34,69,13,219	..	-34,69,13,219	..	-34,69,13,219
1938-39	{ ..	-1,94,78,555	57,67,014	..	57,67,014	..	51,83,429
	{ 6,43,84,239	..	-45,57,561	..	-45,57,561	..	-45,57,561
	{ 5,59,21,66,596	(q) -42,23,005	-42,23,005	..	-42,23,005	..	-42,23,005
	{ ..	-4,10,50,818	2,33,33,421	..	2,33,33,421	..	2,33,33,421
Total carried over	5,59,21,66,596	30,01,25,384	5,80,25,91,989	7,82,21,111	5,94,16,63,549	1,61,08,96,349	7,55,25,59,898

For footnotes: (b), (c), (d), (e), (f), (g), (h), (i), (j), (k), (l), (m), (n), (o), (p), (q), (r), (s), (t), (u), (v), (w) and (x) see page 181.

No. 2. C.— SUMMARY OF CAPITAL EXPENDITURE ON INDIAN GOVERNMENT RAILWAYS—CENTRAL—*concl'd.*

Years	EXPENDITURE OUTSIDE THE REVENUE ACCOUNTS NOW PROVIDED IN THE RAILWAY PROGRAMME			Expenditure debited to Famine Relief and Insurance	Expenditure provided from Central and State Revenue (Account No. 23)	Total Construction Expenditure	Liabilities involved in the purchase of Railways (Account No. 23 B)	Grand Total
	Direct Government Outlay	From Capital contributed by Companies, former Indian States and District Boards etc. (Account No. 23-A)	Total					
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	5,50,24,66,596	30,01,25,384	5,80,25,91,980	7,82,21,111	6,08,50,458	5,94,16,63,549	1,61,08,96,349	7,55,25,59,898
1939-40	(c) 1 4,71,09,926	(c) --4 (r) -1,12,14,055	--3 -1,12,14,055	..	..	--3 -1,12,14,055	..	--3 -1,12,14,055
1940-41	2,31,31,907	..	4,71,09,926 2,31,31,907	..	-23,00,378	4,48,09,548 2,31,31,907	..	4,48,09,548 2,31,31,907
1941-42	(c) 2 (g) -52,25,575	.. (s) -1,64,31,736	2 -2,16,57,311	..	..	2 -2,16,57,311	..	2 -2,16,57,311
1942-43	(c) 1 83,41,507	.. -4,87,57,826	1 -4,04,16,319	..	..	1 -4,04,16,319	46,377	1 -4,03,69,942
1943-44	(h) 1,92,10,415	(t) -2,52,83,955	-60,73,540	..	..	-60,73,540	..	-60,73,540
1944-45	23,95,98,987	-5,55,89,788	18,40,09,199	..	..	18,40,09,199	..	18,40,09,199
1945-46	8,70,64,220	-35,11,298	8,35,52,922	..	..	8,35,52,922	..	8,35,52,922
1946-47	(x) 5,32,387	(y) -19,46,921	-14,14,534	..	..	-14,14,534	..	-14,14,534
1947-48 (1-4-47 to 14-8-47) provisional.	18,15,99,804	-12,02,51,821	6,13,47,983	..	..	6,13,47,983	57,972	6,14,05,955
1947-48 (15-8-47 to 31-3-48)	(xx) -27,42,384	(yy) 40,13,623	12,71,239	..	..	12,71,239	..	12,71,239
1948-49	(c) -1	..	-1	..	..	-1	..	-1
1949-50	9,84,95,599	-6,678	9,84,88,921	..	..	9,84,88,921	..	9,84,88,921
1950-51	..	(z) -629	-629	..	..	-629	..	-629
1951-52	10,90,89,661	..	10,90,89,661	..	..	10,90,89,661	..	10,90,89,661
1952-53	% 6,21,01,584	..	6,21,01,584	..	..	6,21,01,584	..	6,21,01,584
1953-54	-2,15,08,02,610	-3,00,496	-2,15,11,03,106	-24,29,950	-5,16,43,812	-2,20,51,76,868	-17,88,42,333	*-2,38,40,19,201
Total	82,75,70,404	3,00,496	82,78,70,900	..	..	82,78,70,900	5,95,29,100	*88,74,00,000
	3,18,93,752	..	3,18,93,752	..	..	3,18,93,752	..	3,18,93,752
1948-49	34,39,52,617	..	34,39,52,617	..	..	34,39,52,617	..	34,39,52,617
1949-50	34,25,01,235	..	34,25,01,235	..	..	34,25,01,235	..	34,25,01,235
1950-51	(aa) 92,17,22,160	-1,27,96,848	90,89,25,312	..	..	90,89,25,312	..	90,89,25,312
1951-52	(bb) 23,07,66,578	..	23,07,66,578	..	..	23,07,66,578	..	23,07,66,578
1952-53	(cc) 7,26,71,177	..	7,26,71,177	..	..	7,26,71,177	..	7,26,71,177
1953-54	(dd) 11,92,11,934	..	11,92,11,934	..	..	11,92,11,934	..	11,92,11,934
Total	7,11,02,61,884	83,47,448	7,11,86,09,332	7,57,91,161	69,06,268	7,20,13,06,761	1,49,16,87,465	(zz) 8,69,29,94,226*

% Includes Minus Rs. 5,11,172 transferred to Pakistan Railways without financial adjustment. *Vide foot note *on page 171 Account No. 23.

- (a) Includes Madras and Southern Maharatta and Mysore State Railways transactions prior to 1893-94, of which the distribution for previous years is not available.
- (b) Made up of minus Rs. 6,65,00,000 representing share capital of Bombay, Baroda and Central India, South Indian and Madras and Southern Maharatta Railways vide paragraph 2 of Explanatory Note on page 171, minus Rs. 90,02,490 on account of gain by exchange on Burma Railways share capital paid off in 1928-29 vide footnote (a) on page 158 of the Finance and Revenue Accounts for 1932-33 and Rs. 6 due to rounding of annas and pies.
- (c) Due to rounding of annas and pies in individual railway account.
- (d) Made up of (i) Rs. 65,00,000 representing the difference between the rupee equivalents at the contract rate and the statutory rate of the £4½ million share capital of the B.B. & C.I., M. & S. M. and S. I. Railways and (ii) Rs. 144 representing old survey outlay on Vasad Katna construction and (iii) Rs.—54,68,807 on account of gain by exchange on £3,500,000 debenture stock of the E.I. Railway discharged, vide footnotes (e), (d) and (a) on page 138 of the Finance and Revenue Accounts for 1935-36.
- (e) Represents Capital at charge of Burma Railways since transferred.
- (f) Represents cost of telegraph wires, vide footnote (a) on page 110 of the Finance and Revenue Accounts for 1938-39.
- (g) Made up of minus Rs. 1,96,16,039 vide footnote (c) on page 100 and Rs. 1,43,90,464 vide footnote (e) on page 104 of the Finance and Revenue Accounts for 1941-42.
- (h) Vide footnote (e) on page 63 of the Finance and Revenue Accounts for 1942-43.
- (i) Includes Rs. 5,27,170 brought on without financial adjustment on account of the Suramangalam Salem Railway taken over from the Salem District Board.
- (j) Includes Rs. 69,30,448 brought on without financial adjustment on account of Tanjore District Board Railway taken over from District Board.
- (k) Includes Rs. 6,65,00,000 mentioned at (b) above.
- (l) Represents contribution by Palanpur Durbar omitted without financial adjustment.
- (m) Reduction is due to adoption of statutory rate for the capital stocks of Bombay, Baroda and Central India, Madras and Southern Maharatta and South Indian Railways referred to at (b) above, vide footnote (d) on page 142 of the Finance and Revenue Accounts for 1935-36.
- (n) Represents gain by exchange and not premium and discount on debentures discharged, vide footnote (c) on page 144 of the Finance and Revenue Accounts for 1936-37.
- (o) Represents gain by exchange and not premium and discount on debentures discharged, vide footnote (b) and Re. 1 due to rounding vide footnote (d) on page 114 of the Finance and Revenue Accounts for 1937-38.
- (p) Represents capital at charge of the Jorhat Railway, which became the property of the Central Government from 1st April 1937 Rs. 3 were dropped from the figure without financial adjustments in 1938-39.
- (q) Represents gain by exchange and not premium and discount on debentures discharged, vide footnotes (c) and (d) on page 114 of the Finance and Revenue Accounts for 1938-39.
- (r) Vide footnote (b) on page 110 of the Finance and Revenue Account for 1939-40.
- (s) Made up of minus Rs. 20,87,648, minus Rs. 32,86,957 and minus Rs. 1,43,90,464 and Rs. 3,33,333 vide footnotes (b), (e), & (g) on page 104 of the Finance and Revenue Accounts for 1941-42.
- (t) Made up of minus Rs. 24,30,438; Rs. 32,09,438; Rs. 1,92,10,415; Rs. 3,50,456 and Rs. 43,268; vide footnotes (u), (d), (e) (f), and (g) on page 61 of the Finance and Revenue Accounts for 1942-43.
- (u) Includes £2,575,000 representing Great Indian Peninsula Railway Company's Share Capital converted at the average rate of exchange in the accounts for 1925-26.
- (v) Net addition due to conversion of sterling figures in Account No. 23-B, vide para 7 of Explanatory Note on page 169.
- (w) Net reduction due to reconversion of sterling figures in Account No. 23-B, vide paragraph 7 of Explanatory Note on page 169.
- (x) Vide footnote (d) on page 84 of the Finance and Revenue Accounts for 1943-44.
- (xx) Vide footnote (e) on page 88 of the Finance and Revenue Accounts for 1944-45.
- (y) Made up of minus Rs. 1,26,914; Rs. 3,09,253; Rs. 5,32,387 and Rs. 9,78,387 vide footnotes (b), (d) and (e) on page 84 of the Finance and Revenue Accounts for 1943-44.
- (yy) Made up of minus Rs. 4,139, Rs. 4,33,392 and Rs. 6,43,478 and plus Rs. 23,52,248, Rs. 27,42,384 vide footnotes (a), (b), (c), (d), and (e) on page 88 of the Finance and Revenue Accounts for 1944-45.
- (z) Vide footnote (a) on page 94 of the Finance and Revenue Accounts for 1945-46.
- (zz) For purposes of adjustment of dividend the capital outlay is distributed as follows:

Total Capital outlay	*8,69,29,94,226	Specific	82,71,73,244
Deduct—Capital contributed by companies and District Boards etc.	83,47,448	Non-Specific Debt	7,85,74,73,484
	Total		Total
	*8,68,46,46,778		8,68,46,46,778

*The figures are provisional pending closing of the pre-partition accounts includes Rs. 3,81,82,079 on account of Outlay on strategic lines.

- (aa) Includes Rs. 63,48,09,750 brought on without financial adjustment in respect of ex-State Railways as a result of financial integration with effect from 1-4-50 and Rs. 1,27,96,848 in respect of Nagda-Mathura Section and Tapti Valley Railway transferred from capital contributed by companies (column 3).
- (bb) Includes minus Rs. 13,50,546 brought on without financial adjustment in respect of ex-state Railways as a result of financial integration with effect from 1-4-50.
- (cc) Includes Rs. 22,11,509 brought on without financial adjustment on account of Latur extension as a result of financial integration, with effect from 1-4-50.
- (dd) Includes Rs. 10,00,000 in respect of Jhagadia Notturat Railway merged with ex-B.B. & C.I. Railway with effect from 1-8-49 and excludes Rs. 2,57,378 on account of difference in the Revised balance of ex-Bikaner State Railway and balance already adopted on financial integration with effect from 1-4-50.

ACCOUNT No. 24—Statement of Gross Revenue Receipts, Expenditure and Net Revenue Receipts of Indian Railways for the year 1953-54.

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 detail of earnings and suspense under Gross Receipts and those of working Expenses and suspense under Expenditure are those of the complete Railway systems, including Branch Line Companies worked by the main lines, in which Government has no capital interest. From the total receipts and expenditure of the systems, the share of the receipts and working expenses of such Branch Line Companies used to be deducted to arrive at the figures of receipts and expenditure of the lines financed by Government. This procedure was found to be defective and it was decided that with effect from the accounts for 1954-55 the receipt and expenditure of the whole system (including worked lines) should be shown gross in the

accounts and that there should be a further entry on the expenditure side representing the payment to worked lines of their share of earnings together with the amount of rebate and subsidy, which is payable under their respective contracts, to the owners of the lines.

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

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

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

Class and name of Railway	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
CENTRAL GOVERNMENT	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Indian Railways</i>								
1. Central	17,08,97,997	4,28,46,053	23,11,23,159	44,43,67,209	1,01,33,463	45,45,00,672	84,60,741	46,29,61,413
2. Eastern	18,15,77,739	3,43,31,667	47,77,13,633	69,36,23,039	1,30,90,230	70,67,13,269	1,18,17,973	71,85,81,242
3. Northern	20,64,57,357	2,67,39,783	21,69,83,281	45,01,80,421	67,06,316	45,68,86,737	44,43,989	46,13,30,626
4. North Eastern	11,38,96,033	1,25,04,946	9,84,60,265	22,48,61,184	20,03,002	22,78,69,186	60,95,821	23,39,65,007
5. Southern	17,27,17,578	3,54,61,135	22,31,82,670	43,13,61,383	92,21,394	44,05,82,777	8,33,584	44,14,16,361
6. Western	15,49,29,298	2,82,23,533	22,43,53,301	40,75,06,132	95,87,453	41,70,93,585	76,29,253	42,47,22,838
Miscellaneous	..	..	..	..	..	..	..	..
Total	99,99,76,002	18,01,07,117	1,47,18,16,249	2,65,18,99,368	5,17,46,858	2,70,36,46,226 (a)	3,92,81,261	2,74,29,27,487

(a) Includes Rs. 80,21,987, on account of Gross earnings of Worked Lines.

(b) Includes Rs. 58,78,528 on account of share of working expenses of Worked Lines.

(c) This is made up as follows.—

Net Earnings	21,43,459
Payment of guaranteed interest paid to the Tanjore and Salem District Boards etc.	6,60,129
Rebate and subsidy	..
Total	28,03,588

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

NET REVENUE RECEIPTS of INDIAN RAILWAYS for the year 1953-54

Expenditure

Ordinary Working expenses (Column 9 of Account No. 24-A)	Appropriation to depreciation Reserve Fund	Renewals and replacements	Deduct		Payments to worked lines	Gross Working Expenses	Suspense	Gross Expenditure	Net Receipts (Column 9 minus col. 17)	Percentage of working expenses (column 10 + 11) on earnings (Column 7)
			Expenditure from Depreciation Reserve Fund							
10	11	12	13		14	15	16	17	18	19
Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
34,24,99,549	5,96,58,000	4,47,00,926	4,47,00,926		11,34,745	40,32,92,204	25,89,428	40,58,81,722	5,79,79,691	88.48
54,45,53,177	7,91,12,000	9,61,76,078	9,61,76,078		..	62,36,65,177	-30,16,413	62,66,81,590	9,18,49,652	88.25
29,29,68,844	4,89,96,000	4,64,77,761	4,64,77,761		..	34,19,64,844	-25,62,144	33,94,02,700	12,19,27,926	74.85
21,59,43,980	3,04,61,000	6,23,72,925	6,23,72,925		2,87,061	24,66,92,041	15,35,241	24,82,27,282	-1,42,62,275	108.13
34,24,39,371	4,21,55,000	5,26,31,089	5,26,31,089		13,81,782	38,60,26,153	1,14,49,487	39,74,75,640	4,39,49,721	87.30
26,13,12,850	3,96,18,000	7,78,54,485	7,78,54,485		..	30,09,30,850	-7,47,179	30,01,83,671	12,45,39,167	72.15
..	..	..	..		..	..	-3,28,411	-3,28,411	3,28,411	..
1,99,97,67,771 (b)	30,00,00,000	38,02,13,256	38,02,13,256		28,03,538 (c)	2,30,25,71,359	1,49,52,835	2,31,75,24,194	42,54,03,293	85.06

No. 24-A—DETAILED ACCOUNT of ORDINARY WORKING EXPENSES of INDIAN RAILWAYS for the year 1953-54

Class and name of Railways 1	Administration 2	Repairs and Maintenance 3	Operating staff 4	Operating (Fuel) 5	Operating other than Staff and Fuel 6	Miscellaneous Expenses 7	Labour welfare 8	Total Ordinary Working Expenses (Column 10 of Account No. 24) 9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT								
<i>Indian Railways</i>								
1. Central	4,15,30,996	11,90,91,039	7,14,61,559	4,70,61,872	2,80,64,144	2,85,92,819	66,97,120	34,24,99,549
2. Eastern	7,88,23,199	19,56,00,427	11,34,59,836	4,64,58,047	3,40,07,358	6,39,35,591	1,22,68,719	54,45,53,177
3. Northern	4,53,57,657	10,07,89,000	7,17,32,491	2,70,13,441	1,99,11,073	2,16,38,419	65,26,763	29,29,68,844
4. North Eastern	3,54,53,499	7,32,22,645	4,65,33,737	1,57,93,932	1,61,41,449	2,31,93,334	56,05,384	21,59,43,980
5. Southern	4,07,05,829	9,80,22,409	7,62,54,776	7,37,80,625	1,97,02,904	2,89,78,332	50,44,496	34,24,89,371
6. Western	3,68,95,093	9,41,30,177	5,45,38,795	2,97,05,574	2,17,60,293	2,00,95,809	41,87,109	26,13,12,850
Total	27,87,66,273	68,08,55,697	43,39,81,194	23,98,13,491	13,95,87,221	18,64,34,304	4,03,29,591	1,99,97,67,771

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

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

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

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

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

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

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

4. In accordance with the recommendations of the Railway Convention Committee, the interest earned on the balance of the Depreciation Reserve Fund has, with effect from 1950-51, been credited to the fund in order to strengthen it instead of to Revenue which has been the practice hitherto. Accordingly a sum of Rs. 3,61,25,038 has been credited to the Fund during 1953-54.

5. The allocation of expenditure on Indian Government Railways worked by Companies is determined by the terms of their contracts according to which the entire revenue expenditure

on renewals and replacements is booked under Working Expenses. This expenditure consists of—

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

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

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

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

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

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

9. During 1943-44, 1944-45 and 1945-46, the contributions to the Fund amounted to Rs. 16,87,31,947, Rs. 17,01,17,227 and Rs. 17,04,89,616 respectively which included a sum of rupees four crores each year on account of emergency provision to cover excessive wear and tear due to war conditions.

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

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

The ex-Assam and the ex-E.P. Railways, which came into existence on 15-8-47 were allocated a portion of the fund in the ratio of the capital provisionally allocated to them and then started with an opening balance of Rs. 2,43,61,712 and Rs. 6,57,02,505 respectively. Similarly in respect of the Sealdah Division and the Katihar Section of the ex-B. A. Railway, which were merged in the ex-E. I. and the ex-O. T. Railways, the amounts allocated were Rs. 1,71,30,176 and Rs. 65,70,182 respectively.

In view of what is stated in the preceding sub-paragraphs, the closing balance in the fund on the 31st March 1948-54 is still provisional. Necessary final adjustment will be made in a subsequent year's account when the actual figures become available on the closing of the accounts for the pre-partition period and the division of assets and liabilities is made.

No. 25—STATEMENT of APPROPRIATION to and from the RAILWAY DEPRECIATION RESERVE FUND during and to end of the year 1953-54 and the BALANCE at the commencement and at the close of the year

Name of Railway 1	Balance on 1st April, 1953		Dur ing 1953-54		To end of 1953-54		Balance on 31st March, 1954	
	At Debit 2	At Credit 3	Receipts 4	Withdrawals 5	Receipts 6	Withdrawals 7	At debit 8	At Credit 9
CENTRAL GOVERNMENT	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
COMMERCIAL LINES								
<i>Indian Railways</i>								
1. Central . . . . .	..	30,13,20,078	6,95,15,709	4,47,00,926	84,96,70,563	52,35,35,702	..	32,61,34,861
2. Eastern . . . . .	..	31,82,60,275	8,88,36,996	9,61,76,078	1,40,07,66,467	1,08,98,45,874	..	31,09,20,593
3. Northern . . . . .	..	(a) 24,25,67,129	5,71,28,058	4,64,77,761	39,03,86,033	13,71,68,607	..	25,32,17,426
4. North Eastern . . . . .	..	(b) 3,55,78,333	3,10,76,954	6,23,72,925	29,74,36,644	29,31,54,282	..	42,82,362
5. Southern . . . . .	..	(c) 17,36,77,909	4,74,48,485	5,26,31,080	68,93,57,139	52,08,61,825	..	16,84,95,314
6. Western . . . . .	..	(d) 9,13,67,675	4,18,86,632	7,78,54,485	55,06,53,416	49,52,53,594	..	5,53,99,822
7. Chittaranjan Locomotive Works. . . . .	..	55,99,200	38,62,713	..	94,61,913	..	..	94,61,913
TOTAL . . . . .	..	1,16,83,70,599	33,97,54,947	38,02,13,255	4,18,77,32,175	3,05,98,19,884	..	1,12,79,12,291
Withdrawal from Depreciation Fund to meet the loss on the working of Railway and repayment thereof. Vizagapatam Port . . . . .	..	..	..	..	31,49,91,468	31,49,91,468	..	..
GRAND TOTAL . . . . .	..	1,17,06,13,781	34,18,72,289	38,05,30,346	4,50,94,54,088	3,37,74,98,364	..	1,13,19,55,724

(a) Includes Rs. 36,95,852 and Rs. 59,934 transferred from Western and Southern Railways respectively and excludes Rs. 86,878 transferred to Southern Railway. Also includes Rs. 47,63,367 (Difference between revised balance and balance already accounted for) of Ex-Bikaner State Railway on financial integration with effect from 1-4-50.

(b) Includes Rs. 88,324 and Rs. 31,69,398 transferred from Southern and Western Railways respectively.

(c) Includes Rs. 86,878 transferred from Northern Railway and excludes Rs. 59,934, Rs. 88,324 and Rs. 54,761 transferred to Northern, North-Eastern and Western Railways respectively.

(d) Includes Rs. 54,761 transferred from Southern Railway and excludes Rs. 36,95,852 and Rs. 31,69,398 transferred to Northern and North-Eastern Railways respectively.

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

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

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

3. The Railway Revenue Reserve was also used for temporary borrowings for the purpose of meeting expenditure for which there was no provision or insufficient provision in the revenue budget estimate, subject to the obligation to make repayment of such borrowings out of the revenue budgets of subsequent years. In 1929-30 a sum of Rs. 2,08,21,706 was drawn from the Reserve Fund to pay the contribution to General Revenues. Similarly the Reserve was drawn upon in 1930-31 to provide for the payment of contribution to General Revenues (Rs. 5,73,57,332) and to the extent of Rs. 5,18,77,828 to meet the loss on the working of Railways. In 1931-32 a further sum of Rs. 4,95,06,000 was drawn to meet the loss on the working of the Railways—see also paragraph 2 of the Explanatory Note on page 167.

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

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

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

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

7. During 1944-45, 1945-46, 1946-47, 1947-48 (15-8-1947 to 31-3-1948) and 1948-49 Rs. 2,95,44,936, Rs. 5,54,56,208, Rs. 3,24,71,707, Rs. 30,565 and Rs. 4,47,505 respectively, have been withdrawn from the fund to meet the replacements cost of Rolling Stock received subsequent to 1942-43 which was not covered by accumulation in the Depreciation Reserve Fund.

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

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

Revenue Reserve Fund Investment Account

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

10. In 1942-43, the actual amount of investments from the Reserve Fund increased to the extent of Rs. 40,38,062 owing to the transfer of investment made in the previous years from the Depreciation Reserve Fund balances, *vide* sub-para 2 of para 7 of the explanatory note on page 185.

No. 25-A - ACCOUNT of RAILWAY REVENUE RESERVE FUND for the year ended 31st March 1954

BALANCE ON 1ST APRIL 1953		RECEIPTS					PAYMENTS							BALANCE ON 31ST MARCH, 1954		
		A—Railway Reserve Fund			Re-Investments	Total	A—Railway Reserve Fund				B—Investment		Total			
Cash Balance	Investments	Transfer from Revenue account	Interest	Gain on the sale of Securities			Sale of Securities	Loss on working of Railways	Amount of contribution to General Revenues	Arrears of Depreciation, etc.	Loss on sale of Securities	Purchase of securities		Loans to Branch Line Companies	Cash Balance	Investment	Gross Balance
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
35,65,25,739	39,70,134	..	1,11,86,375	1,12,57,690	6,11,903	6,11,903	36,71,68,440	(a) 45,85,037	37,17,53,477	

(a) The Face Value of Railway Shares etc. held in the Reserve Fund Investment Account was Rs. 6,30,000.

(a) Consequent on the financial integration of the ex-State Railways with effect from 1-4-1950 the balance amounting to Rs. 2,21,66,633 taken over on that date and merged in the opening balance is provisional and subject to alteration in subsequent years.

*Represent interest and dividend etc. on investments.

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

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

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

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

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

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

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

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

5. The accounts for the period 1-4-1947 to 14-8-1947 have not so far been closed for want of the accounts of the undivided B. A. and the N. W. Railways which have not been received from the Pakistan authorities who were responsible for their closing. Consequently, it has not been possible to work out the financial results for this period and the amount withdrawn from the fund. In the absence of actual closing balance on the 14th August 1947, the interest on the fund on that date and consequently the opening balance brought forward in the Indian Dominion books on 15-8-1947 were provisional. No appropriation from surplus was made to the fund during the period 15-8-1947 to 31-3-48. During 1948-49 an amount of Rs. 83,62,000 was contributed to the Betterment Fund from the surplus of the year. No contribution during 1949-50 was made. In 1950-51, and 1951-52 a fixed amount of Rs. 10 crores has been contributed to the fund from the surplus of the year. The contribution made to the Fund during the year 1952-53 and 1953-54 amounts to Rs. 12 crores and Rs. 2.56 crores respectively.

6. Pending the final closing of the accounts for the period ending 14-8-1947 and an agreed division of assets and liabilities between the two countries of India and Pakistan, no portion of the fund balance in respect of the sections of the railways transferred to Pakistan has been dropped on 15-8-1947. For the reason stated in the preceding sub-para the balance in the fund on 31-3-1954 is also provisional. Necessary final adjustments will be made in a subsequent year's account when the actuals become available and an agreed division of assets and liabilities between the two countries of India and Pakistan is reached.

No. 25-B—ACCOUNT of RAILWAY DEVELOPMENT FUND for the year ended 31st March 1954

Balance on 1st April, 1953	Receipts			Payments	Balance on 31st March, 1954
	Contribution	Interest	Total		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(a) 27,13,38,720	2,55,70,918	73,81,422	3,29,52,340	9,80,94,082	20,61,96,978

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

ACCOUNT No. 26—Account of Dividend chargeable against the Net Revenue Receipts of Indian Railways for the year ended 31st March 1954

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

2. On the separation of Railway from General Finances in 1924-25, the Railway Capital Account was permanently debited with the balance on the 31st March 1924 of the Capital liability involved in the purchase of railways. As a consequence of this arrangement, the Railway Revenue Account was till 1949-50 charged with the full interest in respect of the liability outstanding on 31-3-1924 and the capital expenditure incurred from year to year. With the coming into force with effect from 1950-51 the recommendations of the Railway Convention Committee adopted by the Constituent Assembly (Legislative) on the 21st December 1949, the General Finances were guaranteed an annual dividend of 4 per cent on the loan capital invested out of General Revenues in the Railway undertaking excepting unremunerative strategic lines, instead of payment of interest charges on Capital-at-Charge. This arrangement will last for a period of 5 years and the rate of dividend will be reviewed by a Committee of the House towards the end of this period having regard to the revenue returns of Railway undertaking, the average borrowing rate of the Government and any other relevant factors.

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

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

No. 26—ACCOUNT of TOTAL DIVIDEND chargeable against NET REVENUE of INDIAN GOVERNMENT RAILWAYS for the year 1953-54.

Serial No.	Name of Railway	Amount
Rs.		
CENTRAL GOVERNMENT		
1.	Central	6,61,92,383
2.	Eastern	8,73,23,500
3.	Northern (Commercial)	5,29,41,376
4.	North Eastern	2,42,37,278
5.	Southern	4,68,23,417
6.	Western	4,40,68,225
7.	Chittaranjan Locomotive Works	87,74,165
8.	Collieries	28,23,438
9.	Integral Coach Factory	4,08,561
10.	Ganga Bridge Project	1,85,060
TOTAL		34,35,77,403

No. 27—ABSTRACT ACCOUNT of RECEIPTS from SUBSIDISED RAILWAYS (GOVERNMENT SHARE of SURPLUS PROFITS and REPAYMENT of ADVANCES of INTEREST, etc.) credited to CENTRAL AND STATE REVENUES during the year 1953-54

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 162) and the subsidy, if any, received from State Governments in respect of their guarantee against loss on working of Branch Lines (see paragraph 7 of the General Note, page 162).

CENTRAL GOVERNMENT		Guarantee, etc.—	
		Received from—	Rs.
Government share of Surplus Profits—			..
	Rs.	Total Guarantee, etc.	..
		Total Central Government	3,76,280
Central Provinces (Central)	2,70,373		
Shahdara-Saharanpur (Northern)	84,901		
Chaparamukh Slight Railway (N.E.)	5,930		
Katakhal Lala Bazar (N.E.)	13,497		
Total Surplus Profits	3,73,801		
Sale and Rent of Land—		India	3,76,280
Eastern	903	England	..
North Eastern	1,576	Exchange	..
Total Sale and Rent of Land	2,479		

No. 27-A—ABSTRACT ACCOUNT of EXPENDITURE on SUBSIDISED RAILWAYS (LAND, SUBSIDY and ADVANCES of INTEREST) debited to CENTRAL AND STATE REVENUES during the year 1953-54

This Account sets forth the expenditure on certain Subsidised Railways in which Government has no capital interest (see paragraphs 4—6 of the General Note, page 162).

CENTRAL GOVERNMENT		Subsidy—	
Land—		Eastern—	Rs.
	Rs.	Ahmadpur Kutwa	49,623
Kalighat Falta (Eastern)	6,930	Banlura Damodar	35,403
		Fatwa Islampur	2,35,169
		Kalighat Falta	2,60,956
Total Land	6,930	Total Subsidy	6,81,151
		Total Central Government	6,88,081

No. 28—ACCOUNT of RAILWAYS MISCELLANEOUS RECEIPTS for the year 1953-54

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

CENTRAL GOVERNMENT			Rs.
	Rs.		
Miscellaneous Receipts	(a) 27,16,653	India	27,16,653
Total Central Government	27,16,653	England . . . . .	..
		Exchange . . . . .	..

(a) Includes Rs. 1,53,171 on account of the net earnings of the Lature extension of the Barsi Light Railway for the half years ending 31-3-53 (1,38,888) and 30-9-53 (14,283).

No. 28-A—ACCOUNT of MISCELLANEOUS RAILWAY EXPENDITURE for the year 1953-54

This Account sets forth the expenditure incurred by Government on certain items which cannot be allocated to specific Railways, such as, outlay on surveys, which, when the line is constructed at some future date, will be transferred to the capital account of the Railway; and the cost of the control exercised by Government over Railway through the Railway Board, Director of Railway Audit and the Government Inspectors of Railways. From 1938-39, the amount of commuted value of pensions in respect of Railway officers has been debited to the Railways and included in this Account instead of in Account No. 79-B as before.

CENTRAL GOVERNMENT		STRATEGIC LINES	
COMMERCIAL LINES			Rs.
	Rs.		
Railway Board	35,57,861	Inspection	723
Inspection	2,84,277	Audit	1,378
Audit	36,17,335	Survey . . . . .	..
Other Establishments	44,42,063	Miscellaneous . . . . .	..
Survey	—52,345	Total Strategic Lines	2,101
Miscellaneous	30,10,810	Total Central Government	1,48,62,122
Total Commercial Lines	1,48,60,021	India	1,37,39,295
		England	11,20,878
		Exchange	1,949

Sections C. and CC.—Irrigation, Navigation, Embankment and Drainage Works

CAPITAL AND REVENUE ACCOUNTS

Capital Account	{	Within the Revenue Account	97,64,147	Revenue Account	{	Receipts	10,60,49,647
		Outside the Revenue Account	30,29,95,373 (a) 95,622			Expenditure	17,92,43,951

Major Head	Number of Account	Detail of Accounts	Page	Amount of each Account		
				Detail	Major Head Total	
					Revenue	Expenditure
General	29	Statement of General Results of Irrigation, Navigation, Embankment and Drainage Works—Net loss	199	7,31,94,304	Rs.	Rs.
	30	Statement of Financial Results of Irrigation, etc., works for which Capital Accounts are kept	200 to 209	..	..	..
Construction of Irrigation, Navigation, Embankment, and Drainage Works.	31	Construction of Irrigation, Navigation, Embankment and Drainage Works—				
		Within the Revenue Account	223	..	..	97,64,147
		Outside the Revenue Account	223	..	..	30,29,95,373 (a)95,622
"	31-A	Summary of Capital Expenditure on Irrigation, Navigation, Embankment and Drainage Works	225 to 227	..	..	..
		TOTAL		..	..	31,27,59,520 (a)95,622
Irrigation, Navigation, Embankment and Drainage Works for which capital Accounts are kept.	30	Direct Receipts	209	..	14,61,52,139	..
	30	Deduct—Working Expenses	209	..	9,37,96,598	..
		NET RECEIPTS		..	5,23,55,541	
	30	Land Revenue due to Irrigation	209	..	2,77,18,902	
	30	Interest on Capital	209	..	..	7,30,92,756
Irrigation etc., Works for which no Capital Accounts are kept.	29	Receipts	199	..	2,59,75,204	
	35	Other Revenue Expenditure financed from Ordinary Revenues.	251	..	..	10,61,51,195
		TOTAL		..	10,60,49,647	17,92,43,951

(a) Met from the Contingency fund of the Government of Madras (Composite).

Sections C. and CC. —Irrigation, Navigation, Embankment and Drainage Works

CAPITAL AND REVENUE ACCOUNTS

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

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

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

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

(1) All capital expenditure upon works for which capital accounts are kept is as a general rule recorded in the first instance under a single major head outside the revenue account, the head being divided so as to show (a) Irrigation and (b) Navigation, Embankment and Drainage Works, each of these divisions being again sub-divided so as to show in separate sub-divisions the capital expenditure on (i) Productive and (ii) Unproductive works. From the total expenditure recorded under this head lump deductions are made of the amounts financed from (i) Ordinary Revenues and (ii) the Famine Relief Fund which has replaced the old Famine Insurance Fund with effect from the year 1928-29. The result is

that the net total finally recorded under this head represents that portion of the expenditure on the construction of works for which Capital Accounts are kept which is financed outside the Revenue Account. Resources outside the Revenue Account take the form of loans, accumulated cash balances of previous years, the revenue surplus of the year in question after all expenditure debitable to revenue has been met and certain other sources of income not classed as revenue. The capital expenditure incurred upon the several projects and the different sources from which the total expenditure on all projects is financed are set forth in Account No. 31. It will be noticed that the distribution of capital outlay between expenditure financed from ordinary revenue and expenditure not so financed, which is made in Account No. 31-A, differs considerably from the corresponding distribution at the end of Account No. 31. The reason for this is that a sum of Rs. 17,22,18,089 in all was, prior to 1920-21, expended from the revenues of the Central Government upon the construction of Irrigation Works in the Provinces (now States). Similarly, a sum of Rs. 57,04,184 was expended from the revenues of the Central Government up to 17th April 1932 upon Irrigation Works in the North-West Frontier Province. In Account No. 31-A, which makes no distinction between Central and State expenditure this outlay is properly treated as expenditure from Revenue. When the reformed constitution was introduced in 1920-21, Devolution Rule 24 provided that all sums so expended should be treated as advances made by the Central Government to the then Provincial Governments. A similar provision was also made in the Devolution Rules as they were applied to the North-West Frontier Province. From the point of view of the said Provincial Governments, therefore, the works were not constructed out of Revenue. It follows that in Account No. 31, in which Central and State outlay is separately exhibited, this expenditure should properly be shown as expenditure outside the Revenue Account. This was done for the first time in the accounts for 1926-27.

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

(3) The revenue transactions of works for which capital accounts are kept consist of—

(a) Gross Receipts, including the portion of Land Revenue due to Irrigation Works (Account No. 30).

(b) Working Expenses and Maintenance (Accounts Nos. 30 and 33), and

(c) Interest on Capital (Account No. 30).

The working expenses of works for which capital accounts are kept, which formerly constituted an expenditure head, are shown as a deduct entry under Revenue.

(4) Works for which no capital accounts are kept, and which may appropriately be described as non-commercial works, comprise a large number of works, which, while collectively of great importance, are individually too small to make it worthwhile to maintain separate accounts for each.

Besides the expenditure on these works, there is another class of expenditure which is recorded under the head "Works for which no capital accounts are kept". This is miscellaneous expenditure on surveys of new irrigation projects, etc., for which a separate division has been provided under the title "Miscellaneous Expenditure." The pensionary charges of the Irrigation Department were previously included under this head, but these charges are now debited to the respective Irrigation heads of accounts.

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

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

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

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

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

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

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

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

6. When a State Government, owing to the fact that loan funds are not available, devotes its general revenues to an object upon which outlay may be met from loans, it is open to that Government to include in the objects for which it may raise a subsequent loan the repayment to general revenues of the amount already expended from them. The reason for this provision is clear; it is undesirable that State Governments should be forced into the market at an inopportune time merely to protect their general revenues from being debited with expenditure of a nature which they are not primarily intended to meet. If, therefore, there were in any year a debit to the revenue major head of an amount representing capital expenditure on Irrigation Works met from general revenues, and the State Government raised a sufficient amount of loan in a subsequent year, it would be permissible for it to utilise part of this loan in recouping the capital expenditure met from general revenues in the previous year. The amount would then be transferred to the capital from revenue head of account by *add* and *deduct* entries in the Account No. 31. This principle was applied by the Government of Bengal in 1922-23 and by the Government of the United Provinces in 1929-30 and 1930-31.

No. 29—STATEMENT showing the GENERAL RESULTS of IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS for the year ended 31st March 1954

	Central Government	STATE GOVERNMENTS												Carried over
		Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra (c)	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras (1 on) (b)	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT														
I—Gross Receipts—														
Direct Receipts	1,51,310	38,086	29,202	..	..	..	..	3,44,536	..	53,64,290	1,07,55,008	..	7,58,657	1,74,41,088
Land Revenue due to Irrigation . . . . .	..	30,222	..	..	..	..	..	1,30,99,418	..	..	18,938	..	..	1,31,48,578
Total	1,51,310	68,307	29,202	..	..	..	..	1,34,43,954	..	53,64,290	1,07,73,946	..	7,58,657	3,05,89,666
Deduct—Working Expenses	1,27,902	4,59,710	1,87,615	..	..	..	..	28,68,640	..	50,42,149	38,02,470	..	1,35,11,426	2,59,99,912
Net Receipts	23,408	-3,91,403	-1,58,413	..	..	..	..	1,05,75,314	..	3,22,141	69,71,476	..	-1,27,52,769	45,89,754
II—Interest on Capital . . . . .	..	89,302	..	..	..	..	..	65,14,774	..	33,06,015	98,49,308	..	1,28,35,410	3,25,94,809
III—Net Revenue	23,408	-4,80,705	-1,58,413	..	..	..	..	40,60,540	..	-29,83,874	-28,77,832	..	-2,55,88,179	-2,80,05,056
WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT														
IV—Direct Receipts	13,348	..	28	128	731	..	32,325	24,771	19,749	30,23,698	12,83,881	25,42,918	1,87,993	71,29,570
Land Revenue due to Irrigation . . . . .	..	..	..	..	..	..	..	36,42,479	..	..	6,80,994	..	..	43,23,473
Total	13,348	..	28	128	731	..	32,325	36,67,250	19,749	30,23,698	19,64,875	25,42,918	1,87,993	1,14,53,043
V—Expenditure (a)	2,71,863	2,292	..	1,73,191	22,728	..	5,65,337	48,56,396	11,78,196	71,42,811	2,32,69,809	22,22,057	64,83,486	4,61,88,256
VI—Net Expenditure	2,58,515	2,292	-28	1,73,063	21,997	..	5,33,012	11,89,146	11,68,447	41,19,113	2,13,05,024	-3,20,861	62,95,493	3,47,35,213
CAPITAL OUTLAY During the year	35,51,367	..	84,839	..	..	..	..	1,20,37,577	55,39,073	88,59,914	3,82,44,182	1,03,56,864	3,21,33,381 (d) 95,622	11,08,07,197 (d) 95,622
To end of the year	1,81,74,283	..	2,11,581	..	..	..	..	80,46,37,981	1,34,91,428	9,31,98,891	24,73,00,640	1,04,26,882	..	68,74,41,536

For footnotes (a), (b), (c) and (d) see page 199

C and Co.—Irrigation, etc.

COMBINED FINANCE AND REVENUE ACCOUNTS ETC. FOR THE YEAR 1953-54

No. 29—STATEMENT showing the GENERAL RESULTS of IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS for the year ended 31st March 1954—concl'd.

	Brought forward	STATE GOVERNMENTS												Total Central and State Governments
		Government of Madras (Residuary) (c)	Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT														
I—Gross Receipts—														
Direct Receipts	1,74,41,088	3,05,039	11,77,820	3,27,17,124	8,05,78,949	18,78,968	10,861	..	29,88,407	71,50,839	16,62,310	32,397	2,08,337	14,61,62,139
Land Revenue due to Irrigation	1,31,48,578	66,40,759	2,32,643	13,44,118	39,84,656	..	22,21,744	..	1,46,404	..	..	..	..	2,77,18,902
Total	3,05,89,666	69,45,798	14,10,463	3,40,61,242	8,45,63,605	18,78,968	22,32,605	..	31,34,811	71,50,839	16,62,310	32,397	2,08,337	17,38,71,041
Deduct—Working Expenses	2,59,99,912	2,90,291	22,64,362	1,27,67,293	4,16,81,162	24,14,286	11,36,298	..	28,89,540	31,22,955	8,82,013	43,981	3,04,505	9,37,96,598
Net Receipts	45,89,754	66,55,507	—8,53,899	2,12,93,949	4,28,82,443	—5,35,318	10,96,307	..	2,45,271	40,27,884	7,80,297	—11,584	—96,168	8,00,74,443
II—Interest on Capital	3,25,91,809	62,64,684	10,84,932	27,09,327	2,53,79,766	12,55,269	..	..	..	..	24,75,106	13,28,873	..	7,30,92,756
III—Net Revenue	—2,80,05,055	3,90,823	—19,38,831	1,85,84,622	1,75,02,687	—17,90,587	10,96,307	..	2,45,271	40,27,884	—16,94,809	—13,40,457	—96,168	69,81,687
WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT														
IV—Direct Receipts	71,29,570	89,547	73,986	5,87,810	13,95,478	8,48,222	75,962	13,77,467	2,224	2,46,166	11,49,537	1,45,479	3,47,873	1,34,69,321
Land Revenue due to Irrigation	43,23,473	80,08,872	1,23,538	..	..	..	..	..	..	..	..	50,000	..	1,25,05,883
Total	1,14,53,043	80,98,419	1,97,524	5,87,810	13,95,478	8,48,222	75,962	13,77,467	2,224	2,46,166	11,49,537	1,95,479	3,47,873	2,59,75,204
V—Expenditure (a)	4,61,88,256	51,37,029	53,21,712	30,41,769	33,05,439	88,10,072	71,63,928	41,23,208	74,77,256	2,61,986	56,96,686	14,75,802	78,48,052	10,61,51,195
VI—Net Expenditure	3,47,35,213	—26,61,390	51,24,188	24,53,959	19,09,961	79,61,850	70,87,966	27,45,741	74,75,032	15,820	45,47,149	12,80,323	75,00,179	8,01,75,991

CAPITAL OUTLAY—														
During the year	11,08,07,197 (d)95,622	1,84,45,038	36,270	1,66,42,426	8,46,11,098	—394	3,38,73,556	10,88,595	1,82,26,976	34,62,844	1,08,38,876	1,03,16,713	44,10,325	31,27,59,520 (d) 95,622
To end of the year	68,74,41,536	28,61,30,308	3,21,99,936	18,70,68,613	72,17,04,618	2,95,35,533	26,21,43,643	20,70,806	13,29,55,059	34,94,509	7,05,68,700	4,23,46,238	3,77,20,019	2,49,53,79,518

NOTE.—

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

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

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

Central Rs.	States Rs.	Total Rs.
23,408	69,58,279	69,81,687
2,58,515	7,99,17,476	8,01,76,991
—2,35,107	—7,29,59,197	—7,31,94,304

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

(b) Represents transactions for the period from 1st April 1953 to 30th September 1953.

(c) Represents transactions for the period from 1st October 1953 to 31st March 1954.

(d) Met from the Contingency Fund.

No. 30—STATEMENT showing the FINANCIAL RESULTS of IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year ended 31st March 1954

Class of Works	States and Canals	CAPITAL OUTLAY		REVENUE RECEIPTS DURING 1953-54			EXCLUDING INTEREST			INCLUDING INTEREST		
		During 1953-54	To end of 1953-54	Direct Receipts (for details see Account No. 32)	Irrigation Land Revenue collected in the Civil Department	Total Revenue Receipts	Working Expenses during 1953-54 (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
		For details see Account No. 31										
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
A.—IRRIGATION WORKS— Productive	CENTRAL GOVERNMENT INDIA GENERAL											
	Damodar Valley Project		(a) 21,57,099	..	..	..	..	..	..	..	..	..
	Mahanadi Project		20,30,768	..	..	..	..	..	..	..	..	..
	Other Projects		(b) 51,144	..	..	..	..	..	..	..	..	..
	Total Productive		42,42,008	..	..	..	..	..	..	..	..	..
A.—IRRIGATION WORKS— Unproductive	INDIA GENERAL											
	Tank Projects (Ajmer)		28,44,029	..	..	..	..	..	..	..	..	..
	Other Projects		10,18,891	..	..	..	..	..	..	..	..	..
	Total Unproductive		38,62,920	..	..	..	..	..	..	..	..	..
A.—IRRIGATION WORKS— Productive	HIMACHAL PRADESH											
	Total Productive	11,37,628	14,85,169	..	..	..	..	..	..	..	..	..
IRRIGATION WORKS— Productive	ASSAM											
	Total Productive	..	1,79,475	..	..	..	..	..	..	..	..	..
A.—IRRIGATION WORKS— Productive	MADHYA PRADESH											
	Total Productive	..	7,52,576	..	..	..	..	..	..	..	..	..
Unproductive	INDIA GENERAL											
	Total Unproductive	..	(d) 54,222	..	..	..	..	..	..	..	..	..
A.—IRRIGATION WORKS— Productive	ORISSA											
	Niraj and Tikkerpara Dams	..	1,04,017	..	..	..	..	..	..	..	..	..
A.—IRRIGATION WORKS— Productive	SAURASHTRA											
	Total Productive (c)	16,85,783	27,00,949	..	..	..	..	..	..	..	..	..
Unproductive	INDIA GENERAL											
	Total Unproductive	7,27,956	7,27,956	1,51,310	..	1,51,310	1,27,902	+23,408	+3.21	..	+23,408	+3.21
A.—IRRIGATION WORKS— Unproductive	BOMBAY											
	Total Unproductive	..	40,64,991	..	..	..	..	..	..	..	..	..
	Total Central Government	35,51,367	1,81,74,283	1,51,310	..	1,51,310	1,27,902	+23,408	..	+23,408	..	..

A—IRRIGATION WORKS— Unproductive	STATE GOVERNMENTS Government of Ajmer											
	Tank Projects	..	(e)	38,085	30,222	68,307	4,59,710	-3,91,403		(f) 89,302	-4,80,705	
A—IRRIGATION WORKS— Unproductive	Government of Bhopal											
	Total Unproductive	84,839	(e) 2,11,581	29,202	..	29,202	1,87,615	-1,58,413		..	-1,58,413	
A—IRRIGATION WORKS Productive	Government of Andhra (g)											
	Godavari Delta System	11,66,678	2,72,07,534	4,76,736	52,26,881	57,03,617	59,39,080	-2,35,463	-0.86	11,87,924	14,23,387	-5.28
	Krishna Delta System	19,97,651	4,23,06,290	3,57,471	62,64,095	66,21,566	45,98,464	+20,23,102	+4.78	18,51,831	+1,71,271	+0.40
	Other Projects	..	17,62,279	1,437	1,38,811	1,40,248	1,82,068	-41,820	-2.37	79,266	-1,21,086	-6.87
	Total Productive	31,64,329	7,12,76,103	8,35,644	1,16,29,787	1,24,65,431	1,07,19,612	+17,45,819	+2.45	31,19,021	-13,73,202	-1.93
Unproductive	Kurnool—Cuddapah Canal System	..	2,40,86,583	9,195	3,92,261	4,01,456	3,95,113	+6,343	+0.03	10,80,412	-10,74,069	-4.46
	Pennar River Canals System	-60	61,45,444	11,791	7,05,571	7,17,362	6,40,454	+76,908	+1.25	2,75,871	-1,98,963	-3.24
	Tungabhadra Project	1,76,57,066	17,30,38,581	..	..	..	..	..	..	74,41,167	-74,41,167	-4.80
	Upper Pennar Project	20,37,620	44,53,542	..	..	..	..	..	..	1,76,723	-1,76,723	-3.97
	Other Projects	32,29,963	(h)2,03,74,507	4,991	3,71,799	3,76,790	5,90,336	-2,13,546	-1.04	8,27,760	-10,41,306	-5.01
	Total Unproductive	2,29,24,589	22,80,98,637	25,977	14,69,631	14,95,608	16,25,903	-1,30,295	-0.05	98,01,933	-99,32,228	-4.35
Total A—Irrigation Works		2,60,88,918	29,93,74,740	8,61,621	1,30,99,418	1,39,61,039	1,23,45,515	+16,15,524	+0.53	1,29,20,954	-1,13,05,430	-3.77
B—NAVIGATION, ETC., WORKS— Unproductive	Government of Andhra											
	Buokingham Canal	..	52,63,241	73,064	..	73,064	3,28,590	-2,55,526	-4.85	2,36,183	-4,91,709	-9.34
Total Government of Andhra		2,60,88,918	30,46,37,981	9,34,685	1,30,99,418	1,40,34,103	1,26,74,105	+13,59,998	+0.44	(f) 1,31,57,137	-1,17,97,139	-3.87
Total carried over		2,61,73,757	30,48,49,562	10,01,972	1,31,29,640	1,41,31,612	1,33,21,430	+8,10,182		1,32,46,439	-1,24,36,257	

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

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

(c) The Circle of account relating to these schemes has been changed from 'Bombay' to 'Saurashtra' in 1953-54.

(d) Correctly relates to expenditure on Irrigation Works for which no Capital accounts are kept.

(e) Capital Outlay outside the Revenue Account has been met by the Central Government.

(f) This is Charged.

(g) The figures shown in this statement with reference to the various Irrigation etc. schemes in Andhra represent that relating to the whole year 1953-54, whereas the figures shown in Accounts No. 31, 32 and 33 under "Government of Andhra" represent the actuals during the period from 1st October 1953 to 31st March 1954.

(h) Includes Rs. 17,19,869 being outlay on Special accelerated and widespread programme of improvements to Minor Irrigation Works, Non-system Works, etc. for which no Capital and Revenue Accounts are kept.

No. 30 —STATEMENT showing the FINANCIAL RESULTS of IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year ended 31st March 1954—*contd.*

Class of Works	States and Canals	CAPITAL OUTLAY		REVENUE RECEIPTS DURING 1953-54				EXCLUDING INTEREST			INCLUDING INTEREST	
		During 1953-54	Total 1953-54	Direct Receipts (see No. 32)	Irrigation Land Revenue collected in the Civil Department	Total Revenue Receipts	Working Expenses during 1953-54 (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.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Brought forward Government of Assam	2,61,73,757	30,48,49,562	10,01,972	1,31,29,640	1,41,31,612	1,33,21,430	+8,10,182		1,32,46,439	-1,24,36,257	
B—NAVIGATION, ETC., WORKS—	Total Productive	11,61,872	1,21,14,227	..	..	..	..	..	..	..	..	..
Productive	Total Unproductive	13,77,201	13,77,201	..	..	..	..	..	..	..	..	..
Unproductive	Total Government of Assam	55,39,073	1,34,91,428	..	..	..	..	..	..	..	..	..
	Government of Bihar											
A—IRRIGATION WORKS—	Some Project	..	2,58,98,513	31,95,677	..	31,95,677	24,92,918	+7,02,729	+2.71	8,64,734	-1,62,005	-6.3
Productive	Patna-Bakhtapur Bihar (and Ekowarstal - Bihar Emergency Irrigation Scheme)	15,28,514	1,53,54,291	12,54,393	..	12,54,393	13,58,397	-1,04,004	-0.68	5,83,601	-6,87,605	-4.48
	300 Tubewells in North Bihar	11,63,368	81,63,990	48,491	..	48,491	1,54,565	-1,06,074	-1.31	3,03,301	-4,09,375	-5.00
	Other Projects	20,94,100	39,70,387	1,196	..	1,196	2,79,567	-2,78,371	-7.01	1,16,932	-3,95,303	-9.95
	Total Productive	47,85,982	5,33,87,184	44,99,757	..	44,99,757	42,85,477	+2,14,280	+4.0	18,68,568	-16,54,288	-3.09
	Unproductive											
	Tribeni Canal	..	79,29,152	6,89,501	..	6,89,501	6,26,426	+63,075	+0.81	2,64,770	-2,01,695	-2.53
	Dhaka Canal	..	6,17,739	59,792	..	59,792	35,979	+23,813	+3.88	20,627	+3,186	+4.9
	Sakri Canal	35,370	37,20,227	1,15,240	..	1,15,240	94,267	+20,973	+5.6	1,48,799	-1,27,826	-3.43
	Other Projects	18,10,530	1,12,96,355	..	..	..	..	..	..	3,97,337	-3,97,337	-3.51
	Total Unproductive	18,51,900	2,35,63,473	8,04,533	..	8,04,533	7,56,672	+1,07,861	+4.5	8,31,533	-7,23,672	-3.07
	Total A—Irrigation Works	66,37,882	7,69,50,657	53,04,290	..	53,04,290	50,42,149	+3,22,141	..	27,00,101	-23,77,980	..
B—NAVIGATION, ETC., WORKS—												
Unproductive	Drainage Scheme	22,22,032	1,62,48,234	..	..	..	..	..	..	6,05,914	-6,05,914	-3.72
	Total Government of Bihar	88,59,914	9,31,98,891	53,04,290	..	53,04,290	50,42,149	+3,22,141	+3.4	33,06,015	-29,83,874	-3.20
	Government of Bombay											
A—IRRIGATION WORKS—	Kalapur Weir and canal	96,72,392	3,84,12,115	..	..	..	..	..	..	15,09,840	-15,09,840	-3.93
Productive	Other Projects	9,34,190	24,54,749	4,02,129	9,417	4,11,546	60,558	+3,50,988	+14.29	73,912	+2,77,076	+11.23
	Total Productive	1,06,06,582	4,08,66,864	4,02,129	9,417	4,11,546	60,558	+3,50,988	+0.86	15,83,752	-12,32,764	-3.02
	Unproductive											
	Mutha Canal including Matoba Tank	..	67,20,610	7,36,590	66	7,36,656	2,67,839	+4,68,817	+6.98	2,30,604	+2,38,213	+3.54
	Nira Left Bank Canal and Shetphal Tank	2,20,134	1,50,68,559	15,43,154	..	15,43,154	1,22,183	+11,20,671	+7.44	6,27,176	+4,93,495	+3.27
	Godavari Canal	50,66,685	3,96,24,749	16,26,812	..	16,26,812	5,15,522	+11,11,290	+2.80	15,45,916	-4,34,626	-1.10
	Nira Right Bank Canal	26,015	4,15,31,188	22,15,096	..	22,15,096	6,71,590	+15,43,506	+3.72	18,65,485	-3,21,979	-0.78
	Pravara River Works	2,98,281	1,53,35,164	26,65,052	76	26,65,128	4,80,950	+21,84,178	+14.24	6,22,949	+15,81,229	+10.18

	Ghataprabha Left Bank Canal	73,75,870	2,98,08,398	..	..	..	..	..	..	11,69,087	-11,69,087	-3.92
	Other Projects	1,52,05,718	6,08,43,157	15,66,175	9,370	15,75,554	13,63,528	+1,92,026	+0.31	22,04,330	-20,12,313	-3.31
	Total Unproductive	2,81,92,503	20,89,31,825	1,03,52,870	9,521	1,03,62,400	37,41,912	+66,20,488	+3.17	82,65,559	-16,45,068	-0.70
	Total A—Irrigation Works	3,87,99,085	24,97,98,689	1,07,55,008	18,938	1,07,73,946	38,02,470	+69,71,476	+2.79	98,49,308	-28,77,832	-1.15
	Deduct—Amount financed from Special Development Fund.	..	8,63,123	..	..	..	..	..	..	..	..	..
	Deduct—Amount financed from Sugarcane Cess Fund.	5,54,903	16,95,026	..	..	..	..	..	..	..	..	..
	Total Government of Bombay	3,82,44,182	24,73,00,540	1,07,55,008	18,938	1,07,73,946	38,02,470	+69,71,476	+2.79	98,49,308	-28,77,832	-1.15
	Government of Madhya Pradesh	..	..	..	..	..	..	..	..	..	..	..
A—Irrigation Works—Unproductive	Total Unproductive	1,03,56,864	1,04,26,832	..	..	..	..	..	..	..	..	..
	Government of Madras (b)	..	..	..	..	..	..	..	..	..	..	..
A—Irrigation Works—Productive	Canvey Delta System	13,564	1,00,99,995	47,582	18,02,598	18,50,180	9,31,190	+9,18,990	+9.10	4,50,917	+4,68,073	+4.63
	Periyar System	..	1,04,64,627	26,622	7,43,050	7,69,681	2,90,595	+4,79,086	+4.58	4,70,908	+8,178	+0.08
	Lower Coleroon Ancient System	37,562	31,00,645	10,372	5,32,638	5,43,010	3,03,564	+2,39,446	+7.72	1,38,771	+1,00,675	+3.25
	Canvey-Mettur Project	7,970	6,53,25,039	1,99,406	18,85,518	20,84,924	10,70,907	+10,14,017	+1.55	29,32,490	-19,18,473	-2.94
	Kattalai Scheme	3,178	41,76,901	14,647	2,95,646	3,10,293	1,80,536	+1,29,757	+3.11	1,87,775	-58,018	-1.30
	Other Projects	1,01,026	66,41,228	24,503	9,79,972	10,04,475	5,81,766	+4,22,760	+6.36	2,08,268	+1,24,501	+1.87
	Total Productive	1,93,300	9,98,08,455	3,23,132	62,39,431	65,62,563	33,58,498	+32,04,065	+3.21	44,79,129	-12,75,064	-1.27
Unproductive	Malampuzha Project	73,91,047	3,36,44,722	..	..	..	..	..	..	14,44,450	-14,44,450	-4.29
	Manimuthar Project	1,08,75,306	1,87,41,348	..	..	..	..	..	..	6,81,759	-6,81,759	-3.64
	Mettur Canals Project	28,91,120	1,03,60,409	..	..	..	..	..	..	4,33,700	-4,33,700	-4.10
	Toludur Reservoir Project	..	23,71,023	2,511	88,882	91,426	15,639	+45,787	+1.93	1,06,652	-60,865	-2.57
	Lower Bhavani Project	55,31,423	10,13,08,900	..	..	..	26,788	-26,788	-0.03	45,37,581	-45,64,369	-4.51
	Other Projects	96,68,882 (d) 95,622 f	1,55,96,920 (c)	55,336	3,12,446	3,67,782	2,65,472	+1,02,310	+0.65	5,68,395	-4,66,085	-2.98
	Total Unproductive	3,64,59,400	18,20,22,422	57,880	4,01,328	4,59,208	3,57,899	+1,21,309	+0.6	77,72,537	-76,51,228	-4.20
	Total A—Irrigation Works	3,66,22,700	28,18,30,877	3,81,012	66,40,759	70,21,771	36,96,397	+33,25,374	+1.18	1,22,51,666	-89,26,292	-3.15
B—NAVIGATION, ETC., WORKS—Unproductive	Buckingham Canal	..	41,66,732	91,664	..	91,664	2,66,124	-1,74,460	-4.10	1,86,979	-3,61,439	-8.67
	Other Projects	..	1,32,699	853	..	853	30,874	-30,021	-22.62	5,971	-35,992	-27.12
	Total B—Navigation etc., Works	..	42,99,431	92,517	..	92,517	2,96,998	-2,04,481	-4.76	1,92,950	-3,97,431	-8.67
	Total Government of Madras	3,66,22,700	28,61,30,308	4,73,529	66,40,759	71,14,288	39,93,395	+31,20,893	+1.09	1,24,44,616	-93,23,723	-3.25
	Carried over	12,57,96,490	95,53,97,561	1,75,94,799	1,97,89,337	3,73,84,136	2,61,59,444	+1,12,24,692	..	3,88,46,378	-2,76,21,986	..

(a) This is charged.

(b) The figures shown in this statement with reference to the various Irrigation etc. Schemes in Madras (Residuary) represent that relating to the whole year 1953-54, whereas in Accounts No. 31, 32 and 33 the figures represent the actuals during the periods 1-4-1953 to 30-9-53 and 1-10-53 to 31-3-54 under 'Government of Madras (Composite)' and 'Government of Madras (Residuary)', respectively.

(c) Includes outlay of Rs. 10,54,089 on works of Intensive Cultivation Schemes, Tank Improvement Schemes, Special Minor Irrigation Programme etc. for which separate Capital accounts are not kept.

(d) Met from the Contingency Fund.

No. 30—STATEMENT showing the FINANCIAL RESULTS of IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year ended 31st March 1954—*contd.*

Class of Works	States and Canals	CAPITAL OUTLAY		REVENUE RECEIPTS DURING 1953-54			Working Expenses during 1953-54 (for details see Account No. 33)	EXCLUDING INTEREST		INCLUDING INTEREST		
		During 1953-54 For details see Account No. 31	To end of 1953-54	Direct Receipts (for details see Account No. 32)	Irrigation Land Revenue collected in the Civil Department	Total Revenue Receipts		Surplus of Revenue over Expenditure + or of Expenditure over Revenue	Rate per cent on Capital Outlay to end of the year	Interest on Capital (a)	Surplus of Revenue over Expenditure + or of Expenditure over Revenue	Rate per cent on Capital Outlay to end of the year
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	
	Brought forward	12,57,96,490	95,53,97,561	1,75,94,799	1,97,89,337	3,73,84,136	2,61,59,444	+1,12,24,692		3,88,46,378	-2,76,21,686	
	Government of Orissa											
A—IRRIGATION WORKS—												
Unproductive	Orissa Canal Project	36,270	2,70,13,224	11,65,379	..	11,65,379	20,07,389	-8,42,010	-3.12	9,02,580	-17,44,590	-6.48
	Rushikulya System	..	51,86,712	12,441	2,32,643	2,45,084	2,56,973	-11,889	-23	1,82,352	-1,94,241	-3.74
	Total Unproductive	36,270	3,21,99,936	11,77,820	2,32,643	14,10,463	22,64,362	-8,53,899	-2.65	10,84,932	-19,38,831	-6.02
	Total Government of Orissa	36,270	3,21,99,936	11,77,820	2,32,643	14,10,463	22,64,362	-8,53,899	-2.65	10,84,932	-19,38,831	-6.02
	Government of Punjab											
A—IRRIGATION WORKS—												
Productive	Upper Bari Doab Canal	16,84,966	2,36,12,477	74,96,691	6,77,324	81,73,915	35,20,998	+46,52,917	+19.71			
	Western Jamna Canal (including Extension Scheme).	21,69,034	3,97,12,764	90,63,982	2,22,299	92,86,281	45,39,485	+47,46,796	+11.95	(b)	(b)	(b)

Unproductive	Sirhind Canal	74,741	2,67,29,224	1,03,35,282	1,85,160	1,05,30,442	26,92,089	+78,88,353	+30.47			
	Sutlej Valley Project	2,79,861	2,28,89,575	36,55,905	1,66,049	38,21,354	9,89,403	+28,32,551	+12.37	(b)	(b)	(b)
	Other Projects	8,14,404	40,52,301 (c) & (d)	21,23,469	52,337	21,75,806	9,61,747	+12,14,059	+29.95			
	Total Productive	50,23,006	11,59,87,441	3,26,75,229	13,13,169	3,39,88,398	1,27,63,722	+2,12,84,676	+18.36			
	Hariko Project	95,11,806	5,63,91,343	..	..	..	..	..	..	(b)	(b)	(b)
	Other Projects	21,07,614	1,46,89,829 (c)	41,895	30,949	72,844	63,571	+9,273	+0.06			
	Total Unproductive	1,16,19,420	7,10,81,172	41,895	30,949	72,844	63,571	+9,273	+0.01			
	Total Government of Punjab	1,66,42,426	18,70,68,613 (c) & (d)	3,27,17,124	13,44,118	3,40,61,242	1,27,67,293	+2,12,83,949	+11.38	27,09,327	+1,85,84,622	+9.93
	Carried over	14,24,75,186	1,17,40,66,110	5,14,89,743	2,13,66,098	7,28,55,841	4,11,91,099	+3,16,64,742		4,28,40,637	-1,09,75,895	

(a) This is charged.

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

(c) See footnote (b) on page 217.

(d) See footnote (d) on page 217.

No. 30—STATEMENT showing the FINANCIAL RESULTS of IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year ended 31st March 1954—contd.

Class of works	States and Canals	CAPITAL OUTLAY		REVENUE RECEIPTS DURING 1953-54			Working Expenses during 1953-54 (For details see Account No. 23)	EXCLUDING INTEREST		Interest on Capital (a)	INCLUDING INTEREST		
		During 1953-54 — For details see Account No. 31	To end of 1953-54	Direct Receipts (for details see Account No. 32)	Irrigation Land Revenue collected in the Civil Department	Total Revenue Receipts		Surplus of Revenue over Expenditure + or of Expenditure over Revenue	Rate per cent on Capital Outlay to end of the year		Surplus of Revenue over Expenditure + or of Expenditure over Revenue	Rate per cent on Capital Outlay to end of the year	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.		
	Brought forward	14,24,75,186	1,17,46,66,110	5,14,89,743	2,13,66,008	7,28,55,841	4,11,91,099	+3,16,64,742		4,26,40,617	-1,09,75,805		
	Government of Uttar Pradesh												
A—IRRIGATION WORKS— Productive	Ganga Canal	2,02,556	4,50,22,018	1,66,82,316	18,80,084	1,85,62,400	49,42,527	+1,35,19,873	+20.3	15,65,928	+1,20,53,945	+26.8	
	Lower Ganga Canal	—49,696	4,33,17,106	1,02,95,790	7,06,317	1,10,92,107	32,98,955	+77,93,152	+18.0	14,41,205	+63,61,947	+14.7	
	Eastern Jumna Canal	—79,407	63,51,195	57,61,016	4,85,401	62,46,507	20,93,038	+41,53,469	+65.4	2,26,744	+39,26,725	+61.8	
	Agra Canal	—11,128	1,21,13,870	31,55,194	1,89,000	33,44,194	14,59,400	+18,84,794	+15.6	4,03,576	+14,81,218	+12.4	
	Ramganga Canal	2,55,669	33,47,646	4,25,420	390	4,25,810	6,85,155	-2,59,345	-7.7	1,40,381	-4,05,726	-12.1	
	State Tube Wells	23,06,078	5,26,58,095	1,07,14,914	1,08,102	1,08,20,016	95,45,931	+12,74,085	+2.14	17,42,389	-4,68,304	-9.9	
	Sarda Hydel	2,72,44,112	12,02,36,454	86,308	..	86,308	1,36,323	-50,015	-0.4	37,89,200	-38,39,215	-3.2	
	Other Projects	66,84,378	1,77,63,768	11,08,354	27,984	11,36,338	8,30,472	+3,05,866	+1.72	3,29,207	-23,341	-1.3	
		Total Productive	3,66,12,562	30,08,10,152	4,82,29,312	34,84,368	5,17,13,680	2,29,91,801	+2,87,21,879	+9.54	90,44,630	+1,90,77,249	+6.31
	Unproductive	Sarda Canal	52,64,744	12,35,78,236	1,36,30,854	3,71,500	1,40,02,354	57,11,982	+82,90,372	+6.7	54,05,307	+28,85,065	+2.3
Dun Canal		23,150	27,33,417	4,63,819	36,000	4,99,819	4,49,340	+50,479	+1.9	1,11,695	-61,216	-2.2	
Betwa Canal		6,52,768	1,40,11,418	10,79,853	3,472	10,83,125	7,06,260	+3,76,865	+2.7	4,68,185	-91,320	-0.6	
Ken Canal		..	71,24,088	12,43,948	..	12,43,948	3,07,594	+9,36,054	+13.1	2,41,192	+6,94,862	+9.8	
Dhasan Canal		..	48,56,414	4,37,871	1,592	4,39,463	2,19,094	+2,20,369	+4.5	1,64,030	+56,339	+1.2	
Ghaggar Canal including Garsi Canal		..	1,43,02,747	7,63,746	..	7,63,746	2,39,289	+5,24,457	+3.7	5,04,833	+19,624	+0.1	
Faizabad Electricity and Ghogra Pumping Schemes		22,69,685	1,21,73,929	3,92,956	..	3,92,956	3,78,986	+13,970	+0.1	3,46,793	-3,32,823	-2.7	
Post-war Schemes		24,69,740	3,22,60,634	..	..	..	..	..	..	10,35,348	-10,35,348	-3.2
Small Lakes and Tanks in IV Circle		1,16,51,226	2,02,65,272	..	..	..	9,858	-9,858	-0.04	5,77,586	-5,87,444	-2.9
Bundelkand Canals		1,18,24,846	3,14,99,332	7,022	..	7,022	58,091	-50,979	-0.2	9,99,754	-10,50,733	-3.3	
Fond Schemes		1,17,94,874	2,73,49,788	..	..	..	4,22,046	-4,22,046	-1.5	7,26,939	-11,48,985	-4.2
Tube Wells Schemes		2,28,19,709	4,33,09,827	30,807	..	30,807	17,70,328	-17,39,521	-4.0	13,80,393	-31,19,914	-7.2	
Other Projects		7,06,948	1,59,08,161	23,72,806	87,724	24,60,529	23,70,228	+90,301	-0.66	99,427	-9,126	-0.05	
	Total Unproductive	6,94,77,750	34,93,73,261	2,04,23,481	5,00,288	2,09,23,769	1,26,43,306	+82,80,463	+2.37	1,20,61,482	-37,81,019	-1.08	
	Total A—Irrigation Works	10,60,90,312	65,01,83,413	6,86,52,793	39,84,656	7,26,37,449	3,56,35,107	+3,70,02,342	+5.69	2,17,06,112	+1,52,96,230	+2.35	

C—HYDRO-ELECTRIC WORKS—												
Productive	Grid Hydro-Electric Scheme	1,15,20,786	10,45,21,205	1,19,26,156	..	1,19,26,156	60,46,055	+58,80,101	+5.0	36,73,044	+22,06,457	+2.1
	Total	11,76,11,098	75,47,04,618	8,05,78,949	39,84,056	8,45,63,905	4,16,81,162	+4,28,82,443	+5.08	2,53,79,756	+1,75,02,687	+2.31
	<i>Deduct—Amount met from Special Development Fund.</i>	3,30,00,000	3,30,00,000									
	Total Government of Uttar Pradesh	8,46,11,098	72,17,04,618	8,05,78,949	39,84,056	8,45,63,905	4,16,81,162	+4,28,82,443	5.9	2,53,79,756	+1,75,02,687	2.4
A—IRRIGATION WORKS—												
Government of West Bengal												
Unproductive	Damodar Canal Project	—394	1,28,83,001	12,66,525	..	12,66,525	8,39,904	+4,26,621	+3.3	5,47,536	—1,20,915	—0.9
	Midnapore Canal . . . . .	..	83,06,728	2,15,228	..	2,15,228	4,50,271	—2,35,043	—2.8	3,53,036	—5,88,079	—7.0
	Bakreswar Irrigation Scheme . . . . .	..	7,01,309	16,124	..	16,124	17,281	—1,157	—0.1	29,810	—30,967	—4.4
	Total Unproductive	—394	2,18,91,128	14,97,877	..	14,97,877	13,07,456	+1,90,421	+0.80	9,30,382	—7,39,961	—3.38
	Total A—Irrigation Works	—394	2,18,91,128	14,97,877	..	14,97,877	13,07,456	+1,90,421	+0.86	9,30,382	—7,39,961	—3.38
B—NAVIGATION, ETC. WORKS—												
Unproductive	Hijili Tidal Canal . . . . .	..	25,50,805	40,911	..	40,911	2,39,527	—1,98,616	7.8	1,08,400	—3,07,023	—12.0
	Calcutta and Eastern Canals . . . . .	..	21,81,852	2,90,188	..	2,90,188	8,03,326	—5,13,138	—23.5	92,728	—6,05,868	—27.7
	Other Projects . . . . .	..	29,11,748	49,992	..	49,992	63,977	—13,985	—0.48	1,23,750	—1,37,735	—4.73
	Total B—Navigation, etc., Works	..	76,44,405	3,81,091	..	3,81,091	11,05,830	—7,25,739	—9.49	3,24,887	—10,50,626	—13.74
	Total Government of West Bengal	—394	2,95,35,533	18,78,968	..	18,78,968	21,14,286	—5,35,318	—1.8	12,55,269	—17,90,587	—6.0
Government of Hyderabad												
A—IRRIGATION WORKS—												
Productive	Nizam Sagar Project	—75,020	4,00,08,244	8,726	17,65,453	17,74,184	3,38,256	+9,5,923	+2.24	20,00,369	—10,64,411	—2.61
	Tungabhadra Project	2,56,62,045	14,92,05,987	..	..	..	..	..	..	43,34,839	—43,34,839	—2.96
	Other Projects	7,840	1,86,86,355	..	3,75,679	3,75,679	2,60,336	+1,15,343	+0.61	8,13,062	—6,97,719	—3.73
	Total Production	2,55,83,474	20,49,00,586	8,726	21,41,137	21,49,863	10,98,592	+10,51,271	+0.51	71,48,270	—60,96,999	—2.97
Unproductive	Rajohimda Diversion Scheme	36,85,014	2,32,11,201	..	..	..	..	..	..	7,04,233	—7,04,233	—3.03
	Other Projects	52,03,068	2,40,31,856	2,135	80,007	82,742	37,706	+45,038	+0.13	8,54,724	—8,09,688	—2.37
	Total Unproductive	82,88,082	5,72,43,057	2,135	80,007	82,742	37,706	+45,038	+0.07	15,58,957	—15,13,921	—2.64
	Total Government of Hyderabad	3,38,73,556	23,21,43,443	10,861	22,21,744	22,32,605	11,36,298	+10,96,307	+0.41	(b)	+10,96,307	
	Carried over	26,09,59,146	2,18,80,49,904	13,39,58,521	2,75,72,498	16,15,31,019	8,61,22,345	+7,51,08,174		6,92,75,662	+58,32,512	

(a) This is charged.

(b) No adjustment for transfer of interest charges to Irrigation Department is made in Hyderabad. For working out the financial results of the various schemes, however, such charges have been taken into account *pro-forma*.

A—IRRIGATION WORKS—		Government of Saurashtra										
Unproductive	Productive	94,790	87,92,087	16,126	..	16,126	19,693	—3,668	—07	2,01,304	—2,04,872	—3.54
		16,04,786	73,65,865	..	..	..	1,000	—1,000	—01	2,32,391	—2,33,391	—3.17
		16,952	30,52,600	7,805	..	7,805	6,542	+1,263	+06	1,06,638	—1,05,376	—3.43
		86,10,176	2,61,35,786	8,407	..	8,407	16,740	—8,279	—03	7,88,530	—7,90,818	—3.04
		1,03,10,713	4,23,46,238	32,397	..	32,397	43,987	—11,584	—02	13,28,873	—13,40,457	—3.16
A—IRRIGATION WORKS—		Government of Travancore-Cochin										
Unproductive	Productive	..	79,91,000	2,08,337	..	2,08,337	3,04,505	—96,168	—1.2	3,10,640	—4,10,808	—5.2
		26,04,460	1,42,02,043	..	..	..	..	..	..	..	..	..
		18,06,875	1,62,96,876	..	..	..	..	..	..	..	..	..
		44,10,325	3,74,90,019	2,08,337	..	2,08,337	3,04,505	—96,168	—25	(d)	—96,168	..
B—NAVIGATION, ETC. WORKS—		..	2,30,000	..	..	..	..	..	..	..	..	..
		44,10,325	3,77,20,019	2,08,337	..	2,08,337	3,04,505	—96,168	—25	(d)	—96,168	..
		(f) 96,622	2,47,72,05,236	14,60,00,820	2,77,18,902	17,37,19,731	2,36,68,690	+8,00,61,035		7,30,92,756	+69,58,279	
		(f) 30,92,08,153										
		35,61,367	1,81,74,283	1,51,310	..	1,51,310	1,27,592	+23,408		..	+23,408	
		31,27,69,520	2,49,63,79,518	14,61,62,139	2,77,18,902	17,36,71,041	9,37,90,598	+8,00,74,441		7,30,92,756	+69,81,687	
		(f) 96,622										
		Grand Total										

(a) This is charged.

(b) No adjustment for transfer of interest has been made in Mysore and PEISU, nor they have been shown *pro-forma*, as the Administrative Accounts have not been prepared.

(c) Does not include the capital expenditure incurred prior to the formation of PEISU.

(d) No adjustment for transfer of interest charges to Irrigation Department is made in Travancore-Cochin during the year; for working out the financial results of the schemes, however, such charges have been taken into account *pro-forma*.

(e) Represent amounts adjusted in Madras (Composite) State books relating to Basavanah Canal which has gone over to Mysore from 1st October 1953.

(f) Met from Contingency Fund.

(g) See footnote (g) on page 221.

No. 30—STATEMENT showing the FINANCIAL RESULTS of IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year ended 31st March 1954—*concl.*

		CAPITAL OUTLAY		REVENUE RECEIPTS DURING 1953-54			Working Expenses during 1953-54 for details see Account No. 33)	EXCLUDING INTEREST		Interest on Capital (a)	INCLUDING INTEREST	
		During 1953-54	To end of 1953-54	Direct Receipts (for details see Account No. 32)	Irrigation Land Revenue collected in the Civil Department	Total Revenue Receipts		Surplus of Revenue over Expenditure + or of Expenditure over Revenue	Rate per cent on Capital Outlay to end of the year		Surplus of Revenue over Expenditure + or of Expenditure over Revenue	Rate per cent on Capital Outlay to end of the year
		For detail see Account No. 31										
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.		
	Brought forward	26,09,59,446	2,18,80,40,904	13,39,58,521	2,75,72,498	16,15,31,019	8,64,22,845	+7,51,08,174		6,92,75,662	+58,32,512	
A.—IRRIGATION WORKS—	Government of Madhya Bharat											
Productive	Chambal Irrigation Scheme	7,06,000	14,50,466	..	..	..	..	..	..	..	..	..
	Other Schemes	3,81,995	6,50,340	..	..	..	..	..	..	..	..	..
	Total Productive	10,88,595	20,70,806	..	..	..	..	..	..	..	..	..
	Total Government of Madhya Bharat	10,88,595	20,70,806	..	..	..	..	..	..	(b)	..	..
A.—IRRIGATION WORKS—	Government of Mysore											
Unproductive	Krishnarajsaagar Works	1,27,572	4,48,04,890	10,21,401	1,46,404	11,67,805	7,09,446	+4,58,359	+1.02	..	+4,58,359	+1.02
	Kolar Gold Fields Water Works	5,158	18,22,050	2,97,361	..	2,97,361	2,27,672	+69,689	+3.82	..	+69,689	+3.82
	Chamarajsaagar and Water Works	10,03,290	1,65,76,803	16,67,475	..	16,67,475	16,26,559	+40,916	+24	..	+40,916	+24
	Other Schemes	1,70,90,986	6,97,51,316	(e) 18 } 2,170 }	..	(e) 18 } 2,170 }	(e) 2,857 } 3,25,863 }	-2,830 } -3,23,693 }	-46	(e) 13,115	-15,954 } -3,23,693 }	-46
	Total Unproductive	1,82,26,976	13,29,55,059	29,88,425	1,46,404	31,34,829	28,92,307	+2,42,432	+18	(b)	+2,20,317	+18
	Total Government of Mysore	1,82,26,976	13,29,55,059	29,88,425	1,46,404	31,34,829	28,92,307	+2,42,432	+18	(e) 13,115	+2,20,317	+18
A.—IRRIGATION WORKS—	Government of Patiala and East Punjab States Union											
Productive	Total Productive	34,62,844	(c) 34,94,509	71,50,839	..	71,50,839	31,22,955	+40,27,884	..	..	+40,27,884	..
	Total Government of Patiala and East Punjab States Union	34,62,844	(c) 34,94,509	71,50,839	..	71,50,839	31,22,955	+40,27,884	..	(b)	+40,27,884	..
A.—IRRIGATION WORKS— (g)	Government of Rajasthan											
	Jawal Project	33,73,444	2,04,27,902	29,280	..	29,280	23,354	+926	..	7,42,629	-7,41,703	-3.63
	Gang Canal	-28,408	3,22,77,700	16,23,444	..	16,23,444	7,57,185	+8,36,259	+2.59	12,91,046	-4,55,387	-1.41
	Kotah Barrage and Irrigation Project	14,21,159	20,09,519	..	..	..	..	..	..	20,146	-20,146	-0.95
	Other Projects	60,72,741	1,57,63,489	9,586	..	9,586	66,474	-56,888	-36	4,20,685	-4,77,573	-3.02
	Total Government of Rajasthan	1,08,38,876	7,05,68,700	16,62,310	..	16,62,310	8,62,013	+7,80,297	+1.1	21,75,166	-16,04,800	-2.4

No. 31—DETAILED ACCOUNT of CAPITAL EXPENDITURE on the CONSTRUCTION of IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS during and to end of 1953-54

Class of Works	States and Canals	Expenditure during the year								Expenditure to end of the year
		Works	Establishment	Tools and Plant	Suspense	Leave and other Establishment in England	Loss or gain by exchange	Deduct—Receipts and Recoveries on Capital Account	Net Total	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT INDIA GENERAL										
A—IRRIGATION WORKS—										
Productive	Damodar Valley Project . . . . .	..	..	..	..	..	..	..	..	(a) 21,57,000
	Mahanadi Project . . . . .	..	..	..	..	..	..	..	..	20,30,768
	Other Projects . . . . .	..	..	..	..	..	..	..	..	(e) 54,141
	Total Productive . . . . .	..	..	..	..	..	..	..	..	42,42,008
A—IRRIGATION WORKS—										
Unproductive	Tank Projects (Ajmer) . . . . .	..	..	..	..	..	..	..	..	28,44,029
	Other Projects . . . . .	..	..	..	..	..	..	..	..	10,18,801
	Total Unproductive . . . . .	..	..	..	..	..	..	..	..	38,62,820
HIMACHAL PRADESH										
A—IRRIGATION WORKS—										
Productive	Total Productive	9,38,952	1,32,415	32,862	33,995	..	..	596	11,37,628	14,85,169
ASSAM										
A—IRRIGATION WORKS—										
Productive	Total Productive . . . . .	..	..	..	..	..	..	..	..	1,70,475
MADHYA PRADESH										
A—IRRIGATION WORKS—										
Productive	Total Productive . . . . .	..	..	..	..	..	..	..	..	7,52,578
Unproductive	Total Unproductive . . . . .	..	..	..	..	..	..	..	..	(f) 54,222
ORISSA										
A—IRRIGATION WORKS—										
Productive	Niraj and Tikkerpara Dams . . . . .	..	..	..	..	..	..	..	..	1,04,917
SAURASHTRA										
A—IRRIGATION WORKS—										
Productive	Total Productive	16,85,783	..	..	..	..	..	..	16,85,783	27,00,943
Unproductive	Total Unproductive	7,27,956	..	..	..	..	..	..	7,27,956	7,27,956
BOMBAY										
A—IRRIGATION WORKS—										
Unproductive	Total Unproductive . . . . .	..	..	..	..	..	..	..	..	40,64,591
TOTAL OUTLAY ON CONSTRUCTION—CENTRAL GOVERNMENT		33,52,691	1,32,415	32,862	33,995	..	..	596	35,51,307	1,81,74,283
	Deduct—Outlay financed fr. m. Ordinary Revenues								(b) 7,27,956	(g) 78,77,473
NET OUTLAY OUTSIDE THE REVENUE ACCOUNT									28,23,411	1,02,96,810
	Charged . . . . .								..
	Voted								28,23,411	

STATE GOVERNMENTS												
Government of Bhopal												
Total Unproductive												
TOTAL OUTLAY ON CONSTRUCTION												
Deduct—Outlay financed from Ordinary Revenue												
NET OUTLAY OUTSIDE THE REVENUE ACCOUNT												
Government of Andhra (c)												
Godavari Delta System												
Krishna Delta System												
Other Projects												
Kurnool-Cuddapah Canal System												
Pennar River Canal System												
Tungabhadra Project												
Upper Pennar Project												
Other Projects												
Total Unproductive												
Total A—Irrigation Works												
Buckingham Canal												
Deduct—Amount met from the funds of the Composite State of Madras												
Deduct—Outlay financed from Ordinary Revenues												
NET OUTLAY OUTSIDE THE REVENUE ACCOUNT												
Charged												
Voted												
Carried over												
Government of Bhopal												
Total Unproductive												
TOTAL OUTLAY ON CONSTRUCTION												
Deduct—Outlay financed from Ordinary Revenue												
NET OUTLAY OUTSIDE THE REVENUE ACCOUNT												
Government of Andhra (c)												
Godavari Delta System												
Krishna Delta System												
Other Projects												
Kurnool-Cuddapah Canal System												
Pennar River Canal System												
Tungabhadra Project												
Upper Pennar Project												
Other Projects												
Total Unproductive												
Total A—Irrigation Works												
Buckingham Canal												
Deduct—Amount met from the funds of the Composite State of Madras												
Deduct—Outlay financed from Ordinary Revenues												
NET OUTLAY OUTSIDE THE REVENUE ACCOUNT												
Charged												
Voted												
Carried over												
84,830	84,839	2,11,581
84,839	84,839	2,11,581
..	(h) 84,839	2,11,581
..
7,65,900	70,458	2,046	8,23,817	2,72,07,634
13,84,440	1,50,486	5,814	14,84,560	4,23,06,290
..	17,62,279
21,60,330	2,20,944	7,860	22,88,367	7,12,76,103
..	2,40,86,563
—54	—5	—69	61,45,444
61,64,708	6,37,732	1,34,596	63,91,638	17,30,38,661
12,33,850	76,761	1,035	10,01,685	44,53,642
17,87,160	2,65,074	30,767	23,55,946	2,03,74,507
91,85,070	9,80,162	1,60,399	97,49,210	22,80,98,637
1,13,30,000	12,91,696	1,74,268	1,20,37,677	20,93,74,740
..	62,63,241
1,13,30,000	12,91,696	1,74,259	1,20,37,677	30,40,37,981
..	29,26,00,404
..	—12,874
..	1,20,50,451
..
..	1,20,50,451
..
..	1,20,50,451
..	1,20,50,451

(a) See footnote (d) on page 201.
 (b) This is Voted and relates to 'Saurashtra Circle'.
 (c) Represents transactions for the period from 1st October 1953 to 31st March 1954.
 (d) Includes Rs. 16,74,629 representing "Deduct"—Amount recoverable from the Mysore Government for common works in Tungabhadra Project."
 (e) See footnote (b) on page 201.
 (f) See footnote (d) on page 201.
 (g) This comprises of (i) India General (Rs. 38,62,629), Madhya Pradesh (Rs. 54,222) and Saurashtra (Rs. 39,57,331).
 (h) These are Voted.

Class of Works	States and Canals	Expenditure during the year							Net Total	Expenditure to end of the year
		Works	Establishment	Tools and Plant	Suspense	Leave and other establishment charges in England	Loss or gain by exchange	Deduct—Receipts and Receipts on Capital Account		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	Government of Assam								1,20,50,451	1,20,50,451
B.—NAVIGATION, ETC. WORKS—										
Productive	Total Productive	35,49,272	5,20,946	88,230	3,424	..	..	..	41,61,872	1,21,14,227
Unproductive	Total Unproductive	13,77,201	..	..	..	..	..	..	13,77,201	13,77,201
	TOTAL OUTLAY ON CONSTRUCTION	49,26,473	5,20,946	88,230	3,424	..	..	..	55,39,073	1,34,91,428
	<i>Deduct—Outlay financed from Ordinary Revenues</i>								(a) 3,83,394	5,28,936
	NET OUTLAY OUTSIDE THE REVENUE ACCOUNT								51,55,679	1,29,62,492
	Charged								..	
	Voted								51,55,679	
A.—IRRIGATION WORKS—	Government of Bihar									
Productive	Son Project	..	..	..	..	..	..	..	..	2,58,98,513
	Patna—Bakhtiarpur—Bihar-sharif—Ekangbarai—Bihra Emergency Irrigation Scheme	12,34,290	1,11,413	14,477	1,68,334	..	..	..	15,28,514	1,53,54,294
	300 Tubewells in North Bihar	11,90,101	—52,577	67,207	—31,363	..	..	..	11,63,368	81,63,990
	Other Projects	18,22,883	2,69,875	1,342	..	..	..	..	20,04,100	39,70,387
	Total Productive	42,47,274	3,28,711	73,026	1,36,971	..	..	..	47,85,982	5,33,87,184
Unproductive	Tribeni Canal	..	..	..	..	..	..	..	..	79,29,162
	Dhaka Canal	..	..	..	..	..	..	..	..	6,17,739
	Sakri Cana	35,370	..	..	..	..	..	..	35,370	37,20,227
	Other Projects	9,69,507	5,21,810	1,32,464	2,12,466	..	..	19,717	18,16,530	1,12,96,355
	Total Unproductive	10,04,877	5,21,810	1,32,464	2,12,466	..	..	19,717	18,51,900	2,35,63,473
	Total A—Irrigation Works	52,52,151	8,50,521	2,05,490	3,49,437	..	..	19,717	66,37,882	7,69,50,657
B.—NAVIGATION, ETC., WORKS—										
Unproductive	Drainage Scheme	16,04,468	5,68,086	..	..	..	..	10,532	22,22,032	1,62,48,234
	TOTAL OUTLAY ON CONSTRUCTION	68,16,619	14,18,607	2,05,490	3,49,437	..	..	30,239	88,59,914	9,31,98,891
	<i>Deduct—Outlay financed from Famine Insurance Grant or Famine Relief Fund</i>								..	1,16,723
	<i>Deduct—Outlay financed from Ordinary Revenues</i>								..	1,07,14,411
	NET OUTLAY OUTSIDE THE REVENUE ACCOUNT								86,59,914	8,23,67,757
	Charged								..	
	Voted								86,59,914	

A.—IRRIGATION WORKS.—		Government of Bombay									
Productive	Kolhapur Weir and Canal	81,49,330	20,14,274	75,537	-3,48,067	..	..	2,18,082	96,72,302	3,84,12,116
	Other Projects	7,75,925	1,42,749	11,637	..	3,879	..	..	9,34,190	24,54,749
Total Productive		89,25,255	21,57,023	87,174	-3,48,067	3,879	..	2,18,082	1,06,06,492	(b) 4,08,66,864	
Unproductive	Mutha Canal including Matoba Tank	..	..	..	..	..	..	..	..	67,20,610
	Nira Left Bank Canal and Shetphal Tank	1,65,115	51,716	2,477	..	820	..	..	2,20,134	1,50,68,550
	Godavari Canal	38,54,085	7,21,362	56,981	6,39,569	18,904	..	2,24,306	50,66,685	3,96,24,749	
	Nira Right Bank Canal	21,607	3,970	324	..	108	..	..	26,016	4,15,31,168
	Pravara River Works	2,24,078	69,722	3,361	..	1,120	..	..	2,98,281	1,53,35,164
	Ghataprabha Left Bank Canal	78,05,301	4,14,359	1,56,527	-9,96,132	..	..	54,385	73,75,670	2,98,08,308
	Other Projects	1,27,23,870	22,71,141	1,84,604	3,429	59,088	..	36,416	1,52,06,718	(c) 6,08,43,157	
	Total Unproductive	2,47,94,056	35,52,276	4,01,274	-9,23,134	80,136	..	3,15,165	2,81,92,503	(c) 20,89,31,825	
TOTAL OUTLAY ON CONSTRUCTION		3,37,19,311	57,09,299	4,91,448	-6,71,801	84,015	..	5,33,247	3,87,99,085	(b) 24,97,98,689 &(c) 8,03,123	
Deduct—Amount financed from Special Development Fund		..	..	..	..	..	..	..	..	8,03,123
Deduct—Amount financed from Sugar cane Cess Fund		..	..	..	..	..	..	5,54,943	..	16,58,026
NET OUTLAY ON CONSTRUCTION		..	..	..	..	..	..	3,82,44,182	..	24,73,00,540
Deduct—Outlay financed from Famine Insurance Grant or Famine Relief Fund		..	..	..	..	..	..	..	..	60,55,024
Deduct—Outlay financed from Ordinary Revenues		..	..	..	..	..	..	..	..	1,77,06,107
NET OUTLAY OUTSIDE THE REVENUE ACCOUNT		..	..	..	..	..	..	3,82,44,182	..	22,34,68,009
Charged		..	..	..	..	..	..	..	..	..
Voted		..	..	..	..	..	..	3,82,44,182	..	..
TOTAL UNPRODUCTIVE		83,01,829	10,80,246	9,71,488	..	3,301	..	..	1,03,56,864	1,04,26,832
TOTAL OUTLAY ON CONSTRUCTION		83,01,829	10,80,246	9,71,488	..	3,301	..	..	1,03,56,864	1,04,26,832
Deduct—Outlay financed from Ordinary Revenues		..	..	..	..	..	..	48,38,726	..	48,38,726
NET OUTLAY OUTSIDE THE REVENUE ACCOUNT		..	..	..	..	..	..	55,18,138	..	55,88,106
Voted		..	..	..	..	..	..	55,18,138	..	..
Carried over		..	..	..	..	..	..	6,95,28,364	..	37,64,7,415
B.—IRRIGATION WORKS		Government of Madhya Pradesh									
Unproductive	Total Unproductive	83,01,829	10,80,246	9,71,488	..	3,301	..	..	1,03,56,864	1,04,26,832
	TOTAL OUTLAY ON CONSTRUCTION	83,01,829	10,80,246	9,71,488	..	3,301	..	..	1,03,56,864	1,04,26,832
Deduct—Outlay financed from Ordinary Revenues		..	..	..	..	..	..	48,38,726	..	48,38,726
NET OUTLAY OUTSIDE THE REVENUE ACCOUNT		..	..	..	..	..	..	55,18,138	..	55,88,106
Voted		..	..	..	..	..	..	55,18,138	..	..
Carried over		..	..	..	..	..	..	6,95,28,364	..	37,64,7,415

(a) These are Voted.

(b) Excludes Rs. 20,73,794 written back without financial adjustment due to transfer of certain works to the head "51-B.—Other Revenue Expenditure etc." and includes Rs. 1,45,155 representing expenditure incurred on certain works by debit to "18.—Other Revenue expenditure etc." in the previous years, adjusted during the year *proforma* due to change in classification.(c) Excludes Rs. 16,974 and Rs. 2,73,117 written back without financial adjustment due to transfer of certain works to the heads "51-B.—Other Revenue Expenditure etc." and "18.—Other Revenue Expenditure etc." respectively and includes Rs. 14,82,860 being expenditure incurred on certain works by debit to "18.—Other Revenue Expenditure etc." in the previous years, adjusted during the year *proforma* due to change in classification.

	<i>Deduct—Contribution from Central Road Development Fund</i>								..	12,74,300	
	NET OUTLAY ON CONSTRUCTION								3,21,33,381	{ 59,59,89,375	
	<i>Deduct—Outlay financed from Famine Insurance Grant or Famine Relief Fund</i>								(d) 95,622	(d) 95,622	
									..	70,890	
	<i>Deduct—Outlay financed from Ordinary Revenues</i>								(f) -1,294	3,09,04,291	
	NET OUTLAY OUTSIDE THE REVENUE ACCOUNT								3,21,34,675	{ 58,50,14,104	
									(d) 95,622	(d) 95,622	
									3,21,34,675		
									(d) 95,622		
A—IRRIGATION WORKS—	Government of Madras (Residuary) (c)										
Productive	Cauvery Delta System	3,308	705	23	..	..	..	..	13,849	-9,813	1,00,99,995
	Periyar System	..	..	..	..	..	..	..	..	..	1,04,64,627
	Lower Coleroon Anicut System	29,047	6,197	201	..	..	..	..	..	35,445	31,00,646
	Cauvery—Mettur Project	18,764	3,003	30	..	..	..	..	21,474	383	6,53,25,059
	Kattalai Scheme	3,097	661	22	..	..	..	..	..	3,780	41,76,901
	Other Projects	30,782	6,108	236	..	..	..	..	..	37,126	66,41,228
	Total Productive	84,998	16,734	512	..	..	..	..	35,323	66,921	9,98,08,455
Unproductive	Malampuzha Project	42,57,376	2,02,004	-2,166	-2,10,304	..	..	..	17,200	42,29,710	3,36,44,722
	Manimuthur Project	58,61,473	1,86,147	43,452	9,38,345	..	..	..	14,328	70,15,089	1,87,41,348
	Mottur Canal Project	18,98,928	84,530	1,076	-89,376	..	..	..	11,443	18,83,715	1,03,60,409
	Toludur Reservoir Project	..	..	..	..	..	..	..	..	..	23,71,023
	Lower Bhavani Project	8,02,867	3,21,746	-3,950	-5,39,266	..	..	..	1,47,722	4,33,675	10,13,08,900
	Other Projects	47,38,201	4,84,784	1,13,232	-4,68,801	..	..	..	51,488	48,15,928	1,55,96,020
	Total Unproductive	1,75,58,845	12,79,211	1,51,644	-3,69,402	..	..	..	2,42,181	1,83,78,117	18,20,22,422
	Total A—Irrigation Works	1,76,43,843	12,95,945	1,62,156	-3,69,402	..	..	..	2,77,504	1,84,45,038	28,18,30,877
B—Navigation, etc., Works—	Unproductive										
	Buckingham Canal	..	..	..	..	..	..	..	..	..	41,66,732
	Other Projects	..	..	..	..	..	..	..	..	..	1,32,699
	Total B—Navigation, etc., Works	..	..	..	..	..	..	..	..	..	42,99,431
	TOTAL OUTLAY ON CONSTRUCTION	1,76,43,843	12,95,945	1,62,156	-3,69,402	..	..	..	2,77,504	1,84,45,038	28,61,30,308
	<i>Deduct—Amount financed from the funds of the Composite State of Madras</i>										26,76,85,270
	<i>Deduct—Outlay financed from Ordinary Revenues</i>										..
	NET OUTLAY OUTSIDE THE REVENUE ACCOUNT									1,84,45,038	1,84,45,038
										1,84,45,038	
										12,05,03,699	35,48,82,453

C and CC.—Irrigation, etc.

(a) For Government of Madras (Residuary) only.
 (b) For Government of Madras (Residuary) only.
 (c) Represents transactions for the periods from 1st April 1953 to 30th September 1953.
 (d) Met from the Contingency Fund.
 (e) Represents transactions for the period from 1st October 1953 to 31st March 1954.
 (f) This is Voted.
 (g) Out of the total outlay of Rs. 60,90,42,264 incurred by the Government of Madras (Composite) up to 30th September 1953, the amounts of Rs. 29,26,00,404 and Rs. 26,76,85,270 representing the progressive outlay in respect of schemes gone over to Andhra and Madras (Residuary) respectively have been taken over in the books of the respective States and shown against the head 'Deduct' amount met from the funds of the Composite State of Madras, the amount of Rs. 4,81,73,388 representing outlay on special accelerated and special programmes of improvements in the irrigation works and on the Intensive Cultivation and Tank Improvement schemes under the food production Campaign has been dropped; and the balance amount of Rs. 5,83,21,262 representing outlay on schemes transferred to Mysore State is to be taken over in the books of that State.

No. 31--DETAILED ACCOUNT OF CAPITAL EXPENDITURE ON THE CONSTRUCTION OF IRRIGATION, NAVIGATION, HABRANMENT AND DRAINAGE WORKS during and to end of 1955-56 (contd.)

Class of Works	States and Funds	Expenditure during the year								Expenditure to end of the year
		Works	Establishment	Tools and plant	Suspense	Leave and other Establishment charges in England	Loss or gain by exchange	Debit—Rewards and incentives on Capital Account	Net total	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
									12,05,93,699	35,48,82,453
	Government of Orissa									
A—IRRIGATION WORKS—										
Unproductive	Orissa Canal Project	30,100	4,593	1,573	..	4	..	..	36,270	2,70,13,224
	Rushikulya System	..	..	..	..	..	..	..	..	51,86,712
	Total Unproductive	30,100	4,593	1,573	..	4	..	..	36,270	3,21,99,936
	TOTAL OUTLAY ON CONSTRUCTION	30,100	4,593	1,573	..	4	..	..	36,270	3,21,99,936
	<i>Deduct—Outlay financed from Famine Insurance Grant or Famine Relief Fund.</i>								..	56,636
	<i>Deduct—Outlay financed from Ordinary Revenues</i>								(a) 36,270	17,51,156
	NET OUTLAY OUTSIDE THE REVENUE ACCOUNT								..	3,03,02,144
	Charged								..	
	Voted								..	
	Government of Punjab									
A—IRRIGATION WORKS—										
Productive	Upper Bari Doab Canal	14,26,331	1,79,414	6,506	72,706	9	..	..	16,84,066	2,36,12,477
	Western Junna Canal (including Extension Scheme)	20,92,398	3,86,245	21,168	-2,13,555	15	..	1,77,238	21,09,034	3,97,12,764

NO. 31—DETAILED ACCOUNT OF CAPITAL EXPENDITURE ON THE CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS during and to end of 1953-54—contd.

Class of Works	State and Canals	Expenditure during the year								Expenditure to end of the year
		Works	Establishment	Tools and Plant	Suspense	Leave and other establishment charges in England	Loss or gain by exchange	Deduct—Receipts and Recoveries on Capital Account	Net Total	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Brought forward								13,71,46,125	56,21,80,839
A—IRRIGATION WORKS—	Government of Uttar Pradesh									
Productive	Ganga Canal	1,97,622	22,740	3,172	—20,978	..	..	..	2,02,556	4,50,22,018
	Lower Ganga Canal	15,740	1,507	210	—87,143	..	..	..	—49,696	4,33,17,106
	Eastern Jumna Canal	725	77	10	—80,219	..	..	..	—79,407	63,51,195
	Agra Canal	6,597	708	99	—18,532	..	..	..	—11,128	1,21,13,870
	Ramganga Canal	2,27,575	24,655	3,439	..	..	..	..	2,55,660	33,47,646
	State Tube-wells	24,39,198	2,66,727	24,003	—3,53,049	..	..	801	23,60,078	5,26,58,095
	Sarda Hydrol	2,87,77,393	23,73,968	40,251	—37,74,068	..	..	1,73,432	2,72,44,112	12,02,36,654
	Other Projects	60,69,117	4,79,220	19,612	1,44,792	..	..	28,363	66,84,378	1,77,63,768
	Total Productive	3,77,33,957	31,59,602	90,796	—41,69,197	..	..	2,02,596	3,66,12,562	30,08,10,152
Unproductive	Sarda Canal	47,01,940	6,48,298	23,339	—1,07,980	..	..	553	62,64,744	12,36,78,236
	Dun Canals	..	..	..	23,150	..	..	..	23,150	27,33,417
	Retwa Canal	6,10,564	82,459	3,017	—49,272	..	..	..	6,52,768	1,40,11,416
	Ken Canal	..	..	..	..	..	..	..	..	71,24,088
	Dhawan Canal	..	..	..	..	..	..	..	..	48,56,414
	Ghaggar Canal including Garai Canal	..	..	..	..	..	..	..	..	1,43,02,747
	Faizabad Electricity and Ghogrumping Schemes	18,65,536	2,59,654	9,479	1,38,487	..	..	3,471	22,69,085	1,21,73,929
	Post-War Schemes	21,98,437	1,91,745	7,499	74,231	..	..	2,172	24,69,740	3,22,00,634
	Small Lakes and Tanks in IV Circle	97,55,321	11,93,727	11,685	8,94,887	..	..	2,04,394	1,10,51,226	2,02,65,272
	Bundelkhand Canals	1,04,34,511	14,42,526	52,513	—87,789	..	..	16,915	1,18,24,846	3,14,99,332
	Food Scheme	97,76,562	13,20,998	—17,508	7,23,424	..	..	8,622	1,17,94,874	2,73,49,788
	Tube-well Schemes	1,88,18,534	29,07,512	75,013	12,33,971	..	..	2,15,261	2,28,10,769	4,33,09,827
	Other Projects	5,93,910	1,17,365	3,002	—8,048	..	..	—710	7,66,948	1,59,08,161
	Total Unproductive	5,87,61,344	81,64,284	1,68,039	28,35,001	..	..	4,50,978	6,94,77,750	34,93,73,261
	Total A—Irrigation Works	9,64,95,301	1,13,23,886	2,58,835	—13,34,136	..	..	6,53,574	10,60,90,312	65,01,83,413

C--HYDRO ELECTRIC WORKS--

Productive

Grid Hydro Electric Scheme	1,04,80,132	8,32,588	38,040	1,92,242	..	..	22,216	1,15,20,780	10,45,21,205
TOTAL OUTLAY ON CONSTRUCTION	10,69,75,433	1,21,56,474	2,96,875	-11,41,894	..	..	6,75,190	11,76,11,098	75,47,04,018
<i>Deduct—Amount met from Special Development Fund</i>								(a) 3,30,00,000	3,30,00,000
NET OUTLAY ON CONSTRUCTION								8,46,11,098	72,17,04,018
<i>Deduct—Outlay financed from Famine Insurance Grant or Famine Relief Fund.</i>								..	24,00,820
<i>Deduct—Outlay financed from Ordinary Revenues</i>								(a) 4,81,401	3,38,67,887
<i>Add—Repayment of Capital Expenditure financed from Ordinary Revenues</i>								..	8,55,292
NET OUTLAY OUTSIDE THE REVENUE ACCOUNT								8,41,29,637	68,62,91,203
Charged								..	
Voted								8,41,29,637	
Government of West Bengal									
A--IRRIGATION WORKS--									
Unproductive									
Damodar Canal	-281	-92	-16	..	..	..	5	-394	1,28,83,001
Mindnapore Canal	..	..	..	..	..	..	..	..	83,06,728
Bakreswar Irrigation Scheme	..	..	..	..	..	..	..	..	7,01,399
Total A--Irrigation Works	-281	-92	-16	..	..	..	5	-394	2,18,91,128
B--NAVIGATION, ETC., WORKS--									
Unproductive									
Hugli Tidal Canal	..	..	..	..	..	..	..	..	25,50,805
Calcutta and Eastern Canals	..	..	..	..	..	..	..	..	21,81,852
Other Projects	..	..	..	..	..	..	..	..	30,11,748
Total B--Navigation, etc., Works	..	..	..	..	..	..	..	..	78,44,405
TOTAL OUTLAY ON CONSTRUCTION	- 281	-92	-16	..	..	..	5	-394	2,95,35,533
<i>Deduct—Outlay financed from Ordinary Revenues</i>								..	45,63,040
NET OUTLAY OUTSIDE THE REVENUE ACCOUNT								-394	2,49,72,493
Charged								..	
Voted								-394	
Control over								22,12,75,368	1,27,34,51,535

CENTRAL AND STATE GOVERNMENTS IN INDIA, FOR THE YEAR 1953-54

C. A. S. C. (1953-54)

(in Lakhs of Rupees)

A—IRRIGATION WORKS—		Government of Mysore									
Unproductive	Productive	8,25,019	2,66,903	24,021	871	..	..	9,90,172	1,27,572	4,48,04,800
Krishnaraja Sagar Works											
Kolar Field Works		5,158							5,158	18,22,050	
Channarayana and Water Works		9,88,063	15,107						10,03,280	1,65,76,803	
Other Schemes		1,82,64,406	7,28,387	11,21,798	10,02,545			96,160	1,70,90,980	6,87,51,310	
Total Unproductive		1,60,82,646	10,20,797	11,36,719	10,03,410			10,96,992	1,82,26,976	13,20,55,639	
TOTAL OUTLAY ON CONSTRUCTION		1,60,82,646	10,20,797	11,36,719	10,03,410			10,86,002	1,82,26,976	13,20,55,639	
Deficit—Outlay financed from Ordinary Revenues		1,60,82,646	10,20,797	11,36,719	10,03,410				(f) 13,01,711	(0) 1,89,53,377	
NET OUTLAY OUTSIDE THE REVENUE ACCOUNT									1,69,22,265	11,40,01,652(e)	
Charged											
Voted									1,69,22,265		
Government of Patiala and East Punjab States Union											
Total Productive		33,71,125	1,31,779	13,506	48,693			1,32,359	34,02,814	34,94,500	
TOTAL OUTLAY ON CONSTRUCTION		33,71,125	1,31,779	13,506	48,693			1,32,359	34,02,814	34,94,500	
Deficit—Outlay financed from Ordinary Revenues									(f) 14,62,002	4,02,002	
NET OUTLAY OUTSIDE THE REVENUE ACCOUNT									30,00,812	30,32,507	
Charged											
Voted									30,00,812		
Government of Rajasthan											
Jaisalmer Project		34,93,009	4,05,565	42,022	-6,03,010			55,042	33,73,444	2,04,27,002	
Gang Canal		24,016	1,618	130	-53,705			1,127	-28,308	3,22,77,700	
Kota Barrage and Irrigation Project		10,91,763	1,55,667	-5,771	1,39,500				14,21,159	20,00,519	
Other Projects		56,77,985	3,75,020	21,130					60,72,741	1,57,63,489	
TOTAL OUTLAY ON CONSTRUCTION		1,02,87,873	10,66,470	58,411	-5,17,915			56,169	1,08,38,876	7,03,08,700	
Deficit—Outlay financed from Reserve Funds										26,013	
Deficit—Outlay financed from Ordinary Revenues									(f) 14,58,956	(h) 30,11,847	
NET OUTLAY OUTSIDE THE REVENUE ACCOUNT									93,79,920	(i) 6,60,30,840	
Charged											
Voted									93,79,920		
Carried over										28,65,40,540	
										1,70,23,77,612	

(a) Includes Rs. 12,76,115 erroneously shown under Royalbunda Project in previous year's accounts.
 (b) See note (a) above.
 (c), (d) and (e) Includes Rs. 5,701, Rs. 23,82,569 and Rs. (-) 331,557 respectively on account of Prof. J. C. corrections since made.
 (f) These are voted.
 (g) Government of Rajasthan have not declared any of the works as proha type.
 (h) and (i) Includes Rs. 91,080 and Rs. (-) 23,387 respectively on account of Prof. J. C. corrections since made.

No. 31— DETAILED ACCOUNT OF CAPITAL EXPENDITURE ON THE CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS during and to end of 1953-54 -concll.

Class of Works	State and Canal	Expenditure during the year							Net Total	Expenditure to end of the year
		Works	Establishment	Tools and Plant	Suspense	Leave and other establishment charges in England	Loss or gain by exchange	Deduct—Receipts and Recoveries on Capital Account		
Brought forward		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Government of Saurashtra										
A—IRRIGATION WORKS— Unproductive	Rungoola Irrigation Scheme	88,186	6,173	440	..	..	..	94,799	57,92,087
	Brahmani Irrigation Scheme	15,76,545	1,10,358	7,883	..	..	..	16,94,786	73,65,865
	Surajwadi Irrigation Scheme	15,769	1,104	79	..	..	..	16,952	30,52,500
	Other Schemes	70,16,442	5,54,151	30,583	..	..	..	85,10,176	2,61,35,786
	Total Unproductive	95,96,942	6,71,786	47,985	..	..	..	1,03,16,713	(a) 4,23,46,238
TOTAL OUTLAY ON CONSTRUCTION		95,96,942	6,71,786	47,985	..	..	..	1,03,16,713	(a) 4,23,46,238
Deduct—Outlay financed from Ordinary Revenues								..	(e) 55,17,903	
NET OUTLAY OUTSIDE THE REVENUE ACCOUNT								1,03,16,713	(a) 3,68,28,335	
Charged								..		
Voted								1,03,16,713		
Government of Travancore-Cochin										
A—IRRIGATION WORKS— Productive	Kodayar Irrigation Scheme	..	..	..	..	..	..	..	79,91,000
	Peechi Reservoir Scheme	24,03,639	2,57,988	9,782	-6,336	..	..	69,723	28,04,460
	Other Schemes	16,09,973	2,42,784	34,225	-48,492	..	..	32,625	(f) 1,52,96,976
Total A—Irrigation Works		40,13,612	4,99,882	44,007	-54,828	..	..	92,348	(f) 3,74,90,019
B—NAVIGATION, ETC., WORKS— Unproductive	Shanmugham Canal	..	..	..	..	..	..	..	2,30,000
	TOTAL OUTLAY ON CONSTRUCTION	40,13,612	4,99,882	44,007	-54,828	..	..	92,348	(f) 3,77,20,019
	Deduct—Outlay financed from Ordinary Revenues								..	
	NET OUTLAY OUTSIDE THE REVENUE ACCOUNT								44,10,325	3,77,20,019
Charged								..		
Voted								44,10,325		
Total								30,01,71,962 (g) 95,022 f	1,77,69,25,966	

State Governments								
TOTAL OUTLAY ON CONSTRUCTION							30,92,08,153 (g)95,622	2,47,72,05,235
<i>Deduct—Amount met from the funds of Composite State of Madras</i>							..	(b)56,02,85,674
<i>Deduct—Outlay financed from Famine Insurance Grant or Famine Relief Fund</i>							..	86,85,216
<i>Deduct—Outlay financed from Ordinary Revenues</i>							90,36,191	13,21,83,671
<i>Add—Repayment of Capital expenditure financed from Ordinary Revenues</i>							..	8,55,292
NET OUTLAY OUTSIDE THE REVENUE ACCOUNT							30,01,71,962 (g)95,622	1,77,60,25,966
Central and State Governments								
TOTAL OUTLAY ON CONSTRUCTION							31,27,59,520 (g)95,622	2,49,53,79,518
<i>Deduct—Outlay financed from Famine Insurance Grant or Famine Relief Fund</i>							..	86,85,216
<i>Deduct—Outlay financed from Ordinary Revenues</i>							97,64,147	14,00,53,144
<i>Add—Repayment of Capital expenditure financed from Ordinary Revenues</i>							..	8,55,292
<i>Deduct—Outlay financed from Ordinary Revenues etc. of Composite State of Madras</i>							..	(c)3,09,75,181
<i>Deduct—TOTAL OUTLAY WITHIN THE REVENUE ACCOUNT</i>							97,64,147	17,83,43,249
NET OUTLAY OUTSIDE THE REVENUE ACCOUNT							30,29,95,373 (g)95,622	2,31,65,36,269 (d)

(a) Excludes Rs. 2,90,067 being the expenditure on Sinham Dam (included in "Other Schemes"), which has since been reclassified under "18—Other Revenue expenditure etc".

(b) Represents, Rs. 3,09,75,181 and Rs. 52,93,10,493 being outlay within the revenue account and outlay outside the revenue account respectively incurred by the Composite State of Madras upto 30th September 1953 and brought over in the books of Governments of Andhra and Madras (Residuary). As it was not possible to allocate them separately between the Governments of Andhra and Madras (Residuary), the total outlay to end of 30th September 1953 in respect of each scheme has been taken into account for working out the gross progressive figures to end of 31st March 1954 and the aggregate thereof has been exhibited as a single item against the new deduct head.

(c) See footnote (b) above. Out of the total expenditure of Rs. 56,02,85,674 shown against the head "deduct—amount met from the funds of composite State of Madras", only Rs. 3,09,75,181 was met from ordinary revenue and therefore, the same alone is shown here in order to work out the total progressive Capital expenditure within the revenue account of all Governments in India.

(d) Includes Rs. 52,93,10,493 representing the Capital expenditure outside the revenue account incurred by the Composite State of Madras. See footnotes (b) and (c) above.

(e) Includes Pro-merger expenditure of Rs. 17,63,590 treated as having met from Revenues.

(f) Includes *pro-forma* correction of Rs. 71,81,308 being expenditure on 'Perunchani Scheme' (included in 'Other Schemes') classified in the Revenue section in previous years.

(g) Met from the Contingency Fund of the Government of Madras (Composite).

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

Years	Expenditure	Expenditure	Total
	outside the Revenue Account	within the Revenue Account	
	Rs.	Rs.	Rs.
Prior to 1876-77	8,74,99,425	5,32,89,975	14,07,89,400
1876-77	94,39,425	8,00,505	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	9,37,095	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	5,70,510	75,70,185
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	5,20,815	93,78,060
1901-02	82,13,250	19,81,350	1,01,94,600
1902-03	84,62,865	24,17,205	1,08,80,070
1903-04	76,18,470	25,86,466	1,02,04,936
1904-05	54,17,580	39,97,275	94,14,855
1905-06	83,42,910	46,93,170	1,30,36,080
1906-07	1,19,64,405	1,11,53,175	2,31,17,580
1907-08	1,26,85,830	67,84,605	1,94,70,435
1908-09	1,47,52,335	71,86,245	2,19,38,580
1909-10	1,57,85,250	66,69,795	2,24,55,045
1910-11	1,80,58,320	57,91,485	2,38,49,805
1911-12	2,30,47,965	59,09,565	2,89,57,530
1912-13	2,11,24,935	70,76,880	2,82,01,815
1913-14	1,92,33,930	88,54,320	2,80,88,250
1914-15	1,68,47,700	85,57,635	2,54,05,335
Carried over	46,45,72,020	16,27,87,876	62,73,59,896

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

Years	Expenditure outside the Revenue Account	Expenditure within the Revenue Account	Total
	Rs.	Rs.	Rs.
Brought forward	46,45,72,020	16,27,87,876	62,73,59,896
1915-16	1,21,94,295	78,94,050	2,00,88,345
1916-17	76,81,245	50,83,244	1,27,64,489
1917-18	55,94,877	43,69,280	99,64,157
1918-19	35,51,466	47,09,295	82,60,761
1919-20	24,64,507	55,55,758	80,20,265
1920-21	66,83,195	60,25,127	1,27,08,322
1921-22	1,47,37,055	1,38,30,183	2,85,67,238
1922-23	2,66,84,030	75,20,966	3,42,04,996
1923-24	3,51,96,907	59,95,240	4,11,92,147
1924-25	3,93,20,564	20,95,320	4,14,15,884
1925-26	4,98,96,132	3,02,85,716	8,01,81,848
1926-27	4,49,81,802	2,02,17,310	6,51,99,112
1927-28	5,38,33,618	1,45,66,535	6,84,00,153
1928-29	7,11,82,616	64,04,725	7,75,87,341
1929-30	6,57,68,887	-4,80,593	6,52,88,294
1930-31	6,20,30,415	20,45,313	6,40,75,728
1931-32	5,90,10,172	-11,84,383	5,78,25,789
1932-33	3,84,86,285	-9,29,794	3,75,56,491
1933-34	2,58,54,757	4,34,131	2,62,88,888
1934-35	2,20,06,635	4,56,415	2,24,63,050
1935-36	2,20,10,403	2,10,743	2,22,21,146
1936-37	2,22,21,025	21,63,402	2,43,84,427
1937-38	1,78,30,410	4,04,458	1,82,34,868
1938-39	-3,56,65,450	-45,01,515	-4,01,66,965
1939-40	1,36,64,151	15,96,593	1,52,60,744
1940-41	86,40,832	29,66,279	1,16,07,111
1941-42	-92,809	26,14,386	25,21,577
1942-43	-58,10,763	10,92,393	-47,18,370
1943-44	-15,67,976	11,45,614	-4,22,362
1944-45	95,79,141	21,57,778	1,17,36,919
1945-46	3,82,99,358	26,85,094	4,09,84,452
1946-47	5,77,07,450	45,14,744	6,22,22,194
1947-48 (pre-partition)	(a)39,50,377	(a)83,535	(a)40,33,912
1947-48 (post-partition)	3,85,36,207	45,99,644	4,31,35,851
1948-49	7,89,53,218	92,04,960	8,81,58,178
Carried over	1,37,99,87,054	32,86,19,822	1,70,86,06,876

(a) Includes the transactions of Bengal and Central Governments only. The transactions of the Punjab Government could not be included in the accounts as the accounts for the period 1947-48 (pre-partition) have not been received from the Accountant General, West Punjab, Lahore, so far.

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

Years	Expenditure outside the Revenue Account	Expenditure within the Revenue Account	Total
	Rs.	Rs.	Rs.
Brought forward	1,37,99,87,054	32,86,19,822	1,70,86,06,876
1949-50	14,44,82,115	1,14,21,687	15,59,03,802
1950-51	19,74,93,819	1,19,51,646	20,94,45,465
1951-52	16,89,19,166	67,48,167	17,56,67,333
1952-53	(b) 35,88,34,874 } (d)(-) 3,57,99,323 }	(c) 88,25,003 ..	36,76,59,877 } -3,57,99,323 }
1953-54	30,29,95,373 } (a) 95,622 }	97,64,147	31,28,55,142
Add—Outlay to end of 1950-51 relating to Part 'B' States	28,13,14,155	3,65,79,076	31,78,93,231
Add—Capital expenditure on old Minor Works and Navigation to end of 1920-21 . . . . .	..	6,64,02,327	6,64,02,327
Deduct—Outlay to end of 1920-21 on old Protective Works for which no capital accounts were kept . . . . .	..	1,14,53,688	1,14,53,688
Add—Repayment of Capital Expenditure within the Revenue Account in previous Years	8,55,292	-8,55,292	..
Deduct—Outlay to end of 1936-37 relating to the Government of Burma	3,47,06,602	3,29,96,209	6,77,02,811
Deduct—Outlay to end of 1947-48 (pre-partition) relating to areas now in Pakistan	62,01,53,365	8,39,45,348	70,40,98,713
Total	(e) 2,14,43,18,180	(e) 35,10,61,338	2,49,53,79,518

(a) Represents expenditure met from the Contingency Fund of the Government of Madras. See also foot-note (c) below Account No. 96 on page 549.

(b) Previous recorded outlay of 1952-53 increased by Rs. 60,93,593 due to (i) *proforma* corrections in the accounts of the Governments of Bombay (Rs.—7,35,870), Punjab (Rs.—12,335), Hyderabad (Rs. 5,701), Mysore (Rs.—31,757), Rajasthan (Rs.—23,387), Saurashtra (Rs.—2,90,067) and Travancore-Cochin (Rs. 71,81,308) and (ii) due to rounding—Governments of Assam (Rs. —1/-), Bihar (Rs. 1/-) Bombay (Rs. 1), Madras (Rs. 1), Punjab (Rs.—1/-) Hyderabad (Rs. —1).

(c) Previous recorded outlay of 1952-53 increased by Rs. 24,73,670 as under:—(i) Rs. 23,82,589 and Rs. 91,080 now included due to *proforma* correction in the accounts of the Governments of Mysore and Rajasthan respectively and (ii) due to rounding (Rs. 1/-) in Government of Uttar Pradesh.

(d) Represents the amount dropped from the books of Madras (Residuary) State, as detailed below:—

Rs. 4,81,73,388:—the outlay mentioned in footnote (g) on page 215.

Rs. (—) 1,29,57,267:—Contributions upto 30th September 1953 from the Union Government in furtherance of food Production Campaign and from the Central Road Fund.

Rs. 5,83,202 The outlay upto 30 September 1953 on the scheme gone over to Mysore, but not taken into in that State accounts:—

Rs. 3,57,99,323

(e) the discrepancy between this figure and that shown in the last column of Account No. 31 is explained in para 4(1) of the notes on page 194.

No. 32—DETAILED ACCOUNT of DIRECT RECEIPTS from IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year ended 31st March 1954

Class of Works	States and Canals	Water Rates	Owners' Rates	Water Supply of Towns	Sales of water	Receipts from Workshops	Plantations	Other Canal Produce	Water Power	Navigation	Rents	Fines	Recoveries of Expenditure	Miscellaneous	Interest from Depreciation Fund	Dividend—Returns	Total
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A—IRRIGATION WORKS— Unproductive	CENTRAL GOVERNMENT Saurashtra																
	Total Unproductive	..	..	..	1,37,678	..	..	209	..	..	..	91	9,786	3,546	..	..	1,51,310
	Total Central Government.	..	..	..	1,37,678	..	..	209	..	..	..	91	9,786	3,546	..	..	1,51,310
A—IRRIGATION WORKS— Unproductive	STATE GOVERNMENTS Government of Ajmer																
	Total Unproductive	21,597	..	..	..	..	..	..	..	..	221	6,977	..	9,290	..	..	38,085
	Total Government of Ajmer.	21,597	..	..	..	..	..	..	..	..	221	6,977	..	9,290	..	..	38,085
A—IRRIGATION WORKS— Unproductive	Government of Bhopal																
	Total Unproductive	..	..	..	29,202	..	..	..	..	..	..	..	..	..	..	..	29,202
	Total Government of Bhopal.	..	..	..	29,202	..	..	..	..	..	..	..	..	..	..	..	29,202

No. 32—DETAILED ACCOUNT of DIRECT RECEIPTS from IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year ended 31st March 1954—contd.

Class of Works	States and Canals	Water Rates	Owners' Rates	Water Supply of towns	Sales of water	Receipts from Workshops	Plantations	Other Canal Produce	Water Power	Navigation	Rents	Fines	Recoveries of Expenditure.	Miscellaneous	Interest from Depreciation Fund	Deduct—Refunds	Total
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A—IRRIGATION WORKS—	Government of Bombay																
Productive	Total Productive	73,692	..	..	3,22,702	..	..	3,811	..	..	246	..	..	1,787	..	109	4,02,129
Unproductive	Mutha Canal including Matola Tank.	1,94,301	..	4,81,450	53,914	..	2,061	2,639	..	125	427	..	..	6,601	..	4,938	7,36,690
	Nira Left Bank Canal and Shetphal Tank.	16,08,858	..	..	19,255	..	109	2,129	..	4,089	3,256	..	69	5,459	..	70	15,43,154
	Godavari Canal	16,84,461	..	..	9,856	..	437	2,508	..	59	2,382	..	..	39,005	..	11,896	16,26,812
	Nira Right Bank Canal	21,45,391	..	..	8,188	..	141	14,364	..	263	4,341	..	1,703	54,093	..	13,388	22,15,096
	Pravara River Works	26,46,741	..	..	5,581	..	3,326	3,137	..	..	3,720	..	23	2,823	..	299	26,65,052
	Other Projects	14,37,573	..	..	49,707	..	2,011	21,307	..	..	1,778	31	1,283	53,092	..	607	15,66,175
	Total Unproductive	96,17,326	..	4,81,450	1,46,501	..	8,065	46,084	..	4,546	15,904	31	3,078	1,61,073	..	31,198	1,03,62,879
	Total Government of Bombay.	96,91,017	..	4,81,450	4,69,203	..	8,065	49,895	..	4,546	16,150	31	3,078	1,62,860	..	31,307	1,07,65,008
A—IRRIGATION WORKS—	Government of Madras (Composite) (a)																
Productive	Cauvery Delta System	..	..	..	16	..	8,712	7,498	..	2,228	1,297	..	512	7,311	..	262	27,312
	Godavari Delta System	..	..	621	4,779	..	11,759	37,984	..	2,06,297	1,013	..	..	56,018	..	926	3,17,545
	Pennar River Canals System.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Periyar System	..	..	..	216	..	11,955	1,519	..	1,625	1,050	..	469	1,033	..	146	17,721
	Krishna Delta System	..	..	..	7,961	..	1,063	67,818	..	1,09,835	2,044	..	60	7,177	..	750	1,95,208
	Lower Coleroon Anicut System.	..	..	..	649	..	5,199	109	..	..	166	5	5	662	..	619	6,176
	Cauvery-Mettur Project.	..	..	..	4,130	..	2,733	270	..	..	5,038	..	54	5,733	..	255	17,703
	Kattalai Scheme	..	..	..	..	..	9,130	235	..	123	129	..	9	231	..	242	9,615
	Other Projects	..	..	..	1,444	..	10,400	1,982	..	12	735	49	..	1,032	..	846	14,808
	Total Productive	..	..	621	19,195	..	60,951	1,17,415	..	3,20,120	11,472	54	1,109	79,197	..	4,046	6,06,088

Unproductive	Karnool Cuddapah Canal	..	..	..	1,926	..	..	2,305	..	..	518	..	7	6	..	..	4,762
	Toludur Reservoir Project	..	..	..	..	..	1,810	30	..	..	34	..	..	116	..	..	1,989
	Other Projects	..	..	..	15,440	..	3,231	3,706	..	185	1,515	..	113	525	..	192	24,523
	Total Unproductive	..	..	..	17,366	..	5,041	6,041	..	185	2,067	..	120	646	..	192	31,274
B—NAVIGATION, ETC., WORKS— Unproductive	Total A—Irrigation Works	..	..	621	36,561	..	65,992	1,23,456	..	3,20,305	13,539	54	1,229	79,843	..	4,238	6,37,362
	Buckingham Canal	..	..	..	..	..	60	..	..	83,297	1,412	..	..	35,845	..	..	120,614
	Other Projects	..	..	..	..	..	..	..	..	681	..	..	..	..	..	..	681
	TOTAL B—Navigation, etc. Works	..	..	..	..	..	60	..	..	83,978	1,412	..	..	35,845	..	..	1,21,295
A—IRRIGATION WORKS— Productive	Total Government of Madras (Composite) Government of Madras (Residuary) (b)	..	..	621	36,561	..	66,052	1,23,456	..	4,04,283	14,951	54	1,229	1,15,688	..	4,238	7,58,657
	Cauvery Delta System	..	..	..	1,874	..	8,131	3,661	..	1,876	606	..	93	4,340	..	311	20,270
	Periyar System	..	..	..	520	..	3,528	1,808	..	1,896	887	..	270	116	..	124	8,901
	Lower Coleroon Anicut System.	..	..	..	..	..	2,399	1,216	..	19	172	10	339	96	..	55	4,196
Unproductive	Cauvery-Mettur Project	..	..	..	1,55,808	..	10,892	981	..	..	1,274	..	8	12,949	..	9	1,81,703
	Kattalai Scheme	..	..	..	100	..	2,558	639	..	102	159	..	..	1,504	..	30	5,032
	Other Projects	..	..	..	552	..	8,400	1,045	..	3	608	..	..	780	..	1,837	10,451
	Total Productive	..	..	..	1,58,854	..	35,708	10,250	..	3,896	3,706	10	710	19,785	..	2,366	2,30,553
B—NAVIGATION, ETC.— Unproductive	Toludur Reservoir Project	..	..	..	..	..	42	84	..	..	73	..	225	131	..	..	555
	Other Projects	..	..	..	29,634	..	4,158	299	..	..	310	..	..	988	..	..	35,389
	Total Unproductive	..	..	..	29,634	..	4,200	383	..	..	383	..	225	1,119	..	..	35,944
	Total A—Irrigation Works	..	..	..	1,88,488	..	39,908	10,633	..	3,896	4,089	10	935	20,904	..	2,366	2,66,497
C. and CC.—Irrigation, etc.	Buckingham Canal	..	..	..	620	..	3,415	..	..	12,349	22,063	..	..	24	..	102	38,369
	Other Projects	..	..	..	..	..	..	..	..	173	..	..	..	..	..	..	173
	Total B—Navigation, etc. Works.	..	..	..	620	..	3,415	..	..	12,522	22,063	..	..	24	..	102	38,542
	Total Government of Madras (Residuary).	..	..	..	1,89,108	..	43,323	10,633	..	16,418	26,152	10	935	20,928	..	2,468	3,05,039

(a) Represents transactions for the period from 1st April 1953 to 31st September 1953.

(b) Represents transactions for the period from 1st October 1953 to 31st March 1954.

F M 2 C & A G O

No. 32—DETAILED ACCOUNT of DIRECT RECEIPTS from IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year ended 31st March 1954—*contd.*

Class of Works	States and Canals	Water Rates	Owners' Rates	Water Supply of Towns	Sales of water	Receipts from Workshops	Plantations	Other Canal Produce	Water Power	Navigation	Rents	Fines	Recoveries of Expenditure	Miscellaneous	Interest from Depreciation Fund	Deduct—Refunds	Total
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A—IRRIGATION WORKS— Unproductive	Government of Orissa																
	Orissa Canals Projects	7,18,181	..	..	2	34,364	2,143	36,046	..	3,48,392	6,442	..	20	20,827	..	38	11,65,379
	Rushikulya System	..	..	..	..	..	..	..	..	..	33	..	552	12,019	..	163	12,441
	Total Government of Orissa	7,18,181	..	..	2	34,364	2,143	36,046	..	3,48,392	6,475	..	572	32,846	..	201	11,77,820
A—IRRIGATION WORKS— Productive	Government of Punjab																
	Upper Bari Doab Canal	53,69,140	..	..	18,33,360	..	137	22,189	1,32,312	1,018	30,506	..	2,197	1,06,248	..	516	74,96,591
	Western Jumna Canal (including Extension Scheme)	85,49,172	..	26,577	34,650	..	16,250	26,465	14,805	2,44,034	28,616	..	19,150	1,10,600	..	6,337	90,63,982
	Sirhind Canal	96,93,464	..	..	40,521	..	2,16,396	4,583	1,78,628	32,738	1,03,893	..	4,373	74,666	..	13,780	1,03,36,282
	Butej Valley Project	15,58,317	..	..	13,39,420	..	1,068	2,319	..	21,805	29	1,785	3,312	7,35,641	..	7,311	36,55,906
	Other Projects	71	..	..	..	17,79,210	80	..	7,460	..	62,652	..	747	2,81,454	..	8,365	21,23,469
	Total Productive	2,51,70,164	..	26,577	32,47,961	17,79,210	2,33,851	55,556	3,33,205	2,99,595	2,25,696	1,785	29,679	13,09,609	..	36,649	3,26,75,229
Unproductive	Harika Project	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Other Projects	41,312	..	..	..	..	..	..	..	..	61	..	..	522	..	..	41,895
	Total Unproductive	41,312	..	..	..	..	..	..	..	..	61	..	..	522	..	..	41,895
	Total Government of Punjab	2,52,11,476	..	26,577	32,47,961	17,79,210	2,33,851	55,556	3,33,205	2,99,595	2,25,757	1,785	29,679	13,10,131	..	..	3,27,17,124

A—IRRIGATION WORKS—	Government of Uttar Pradesh															
	1,61,92,684	11,745	7,500	54,792	..	77,461	46,495	1,49,848	321	16,904	17,074	634	1,24,785	..	10,693	1,66,82,319
Productive	98,71,293	16,056	..	94,489	..	87,418	39,948	22,269	4,807	18,435	20,221	2,097	1,00,407	..	11,643	1,02,95,700
	55,79,028	4,822	..	12,415	..	28,643	13,351	44,740	..	3,910	4,955	1,443	58,402	..	793	57,81,016
	20,47,338	2,192	..	40,866	..	27,514	7,837	1,993	..	4,653	3,129	1,677	1,25,707	..	7,703	31,55,194
	4,23,810	..	..	..	..	14	909	..	..	..	75	..	1,879	..	1,267	4,25,420
	1,04,43,510	..	..	69,870	..	423	195	..	4,926	24,488	11,097	8,935	87,057	71,196	3,598	1,07,14,914
	..	..	..	..	..	..	..	..	..	..	..	..	(a) 92	..	354	86,208
	..	..	..	..	..	625	2,317	..	..	3,226	..	-892	(a) 94,533	..	1,993	11,08,364
	1,06,567	622	..	..	..	..	..	..	..	..	..	..	(a) 86,570	..	..	..
	..	..	..	..	..	..	..	..	..	..	..	..	(a) 94,925	..	..	..
	..	..	..	..	..	..	..	..	..	..	..	..	(a) 6,57,891	71,196	37,954	4,92,29,312
	4,55,64,200	35,487	7,500	2,69,241	..	1,92,283	1,95,050	2,18,678	10,054	70,616	56,561	13,924	(a) 9,94,925	..	..	..

	1,33,50,009	837	..	7,853	..	8,659	73,658	..	..	38,534	11,638	1,098	1,35,769	..	3,488	1,36,30,854
	3,12,410	..	..	97,651	..	..	1,012	42,845	..	2,177	145	..	7,779	..	..	4,63,819
	9,00,186	..	..	288	..	4,477	7,110	..	..	7,366	2,486	147	70,520	..	2,227	10,79,653
	11,67,481	..	..	2,384	..	9	7,241	..	..	1,832	9,885	30,784	24,635	..	263	12,43,948
	4,25,968	..	..	..	..	..	4,838	..	..	..	..	..	7,365	..	..	4,37,871
	6,00,277	..	..	1,221	..	..	2,193	..	..	1,427	2,039	64	1,80,515	..	..	7,63,746

	3,86,612	..	..	40	..	17	824	..	..	2,228	510	80	2,575	..	..	3,92,956

	3,565	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..

	10,48,685	744	..	14,628	..	2,928	34,099	4,900	..	10,681	7,431	380	27,117	..	..	30,807

	1,82,97,283	1,581	..	1,24,025	..	16,290	1,32,772	47,545	..	65,485	34,304	33,290	(a) 11,85,008	..	455	23,72,805
	..	..	..	..	..	..	..	..	..	..	..	..	60,388	..	..	..
	..	..	..	..	..	..	..	..	..	..	..	..	(a) 11,85,008	..	..	..
	..	..	..	..	..	..	..	..	..	..	..	..	4,90,120	..	..	..
	..	..	..	..	..	..	..	..	..	..	..	..	(a) 21,82,633	..	..	..
	..	..	..	..	..	..	..	..	..	..	..	..	7,18,274	71,196	45,037	6,86,52,793
	..	..	..	..	..	..	..	..	..	..	..	..	(a) 13,48,336	4,06,999	70	1,19,20,156
	..	..	..	..	..	..	..	..	..	..	..	..	1,37,529	..	..	..
	..	..	..	..	..	..	..	..	..	..	..	..	(a) 1,35,30,969	..	..	..
	..	..	..	..	..	..	..	..	..	..	..	..	8,55,803	4,78,195	45,067	8,05,78,949
	0,38,61,463	37,014	7,500	3,03,298	..	2,10,183	2,38,150	2,64,866	10,054	1,52,955	90,765	61,071	(a) 1,35,30,969	..	..	..

(a) Represents receipts booked under the head "Sale of Electricity".

No. 32—DETAILED ACCOUNT of DIRECT RECEIPTS from IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year ended 31st March 1954—concl'd.

Class of Works	States and Canals	Water Rates	Owners' Rates	Water Supply of towns	Sales of water	Receipts from Workshops	Plantations	Other Canal Produce	Water Power	Navigation	Rents	Fines	Recoveries of Expenditure	Miscellaneous	Interest from Depreciation Fund	Deduct—Refunds	Total
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A—IRRIGATION WORKS— Unproductive	Government of West Bengal																
	Dunodar Canal	12,56,891	..	..	284	..	..	..	..	..	3,408	..	9	5,933	..	..	12,66,525
	Midnapore Canal	1,53,613	..	..	5,348	..	12	932	..	7,602	3,084	..	2,210	42,427	..	..	2,15,228
	Bakerwar Irrigation Scheme	15,994	..	..	..	..	..	..	..	..	36	..	..	94	..	..	16,124
	Total A—Irrigation Works	14,26,498	..	..	5,632	..	12	932	..	7,602	6,528	..	2,219	48,454	..	..	14,97,877
B—Navigation, ETC., WORKS— Unproductive	Gijili Tidal Canal	..	..	..	..	..	..	..	..	37,212	7	..	1,185	2,507	..	..	40,911
	Calcutta and Eastern Canals	..	..	..	..	..	..	9,122	..	1,99,181	3,570	..	22	78,293	..	..	2,90,188
	Other Projects	..	..	..	..	..	..	..	..	49,133	..	..	..	859	..	..	49,992
	Total B—Navigations, etc., works	..	..	..	..	..	..	9,122	..	2,85,526	3,577	..	1,207	81,659	..	..	3,81,091
	Total Government of West Bengal	14,26,498	..	..	5,632	..	12	10,054	..	2,93,128	10,105	..	3,426	1,30,113	..	..	18,78,968
A—IRRIGATION WORKS— Productive	Government of Hyderabad																
	Nizam sagar Project	..	..	..	6	..	969	2,796	..	..	856	..	..	4,099	..	..	8,726
	Tongabhadra Project	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Other Projects	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total Productive	..	..	..	6	..	969	2,796	..	..	856	..	..	4,099	..	..	8,726
Unproductive	Bajolibanda Diversion Scheme	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Other Projects	..	..	..	..	..	..	..	..	..	151	..	..	1,984	..	..	2,135
	Total Unproductive	..	..	..	..	..	..	..	..	..	151	..	..	1,984	..	..	2,135
	Total Government of Hyderabad	..	..	..	6	..	969	2,796	..	..	1,007	..	..	6,083	..	..	10,861

A—IRRIGATION WORKS—Unproductive	Government of Mysore																
	Krishnarajasagar Works	7,65,437	..	..	..	..	..	..	..	..	8,379	..	..	2,94,699	..	47,114	10,21,401
	Kolar Gold Fields Water Works.	..	..	..	2,95,268	..	..	..	..	..	218	..	..	1,875	..	..	2,97,361
	Chamarajasagar and Water Works.	..	..	..	16,42,333	..	..	..	..	..	583	224	2	24,333	..	..	16,67,475
	Other Schemes	..	..	2,170	..	..	..	..	..	..	..	..	..	..	..	..	2,170
	Total Government of Mysore.	7,65,437	..	2,170	19,37,601	..	..	..	..	9,180	224	2	3,20,908	..	47,114	29,88,407	
A—IRRIGATION WORKS—Productive	Government of Patiala and East Punjab States Union																
	Total Productive	63,96,789	..	..	9,317	..	1,57,705	16,011	1,42,406	..	30,067	15,034	1,438	3,87,206	..	5,134	71,50,839
	Total Government of Patiala and East Punjab States Union.	63,96,789	..	..	9,317	..	1,57,705	16,011	1,42,406	..	30,067	15,034	1,438	3,87,206	..	5,134	71,50,839
A—IRRIGATION WORKS—	Government of Rajasthan																
	Jawai Project	29,198	..	..	..	..	..	82	..	..	..	..	..	..	..	..	29,280
	Gang Canal	15,46,494	..	8,596	4,153	..	..	8,156	16	..	2,815	3,163	393	50,547	..	889	16,23,444
	Kotah Barrage and Irrigation Project.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Other Projects	9,374	..	..	..	..	..	75	..	..	..	..	..	137	..	..	9,566
	Total Government of Rajasthan	15,85,066	..	8,596	4,153	..	..	8,313	16	..	2,815	3,163	393	50,684	..	889	16,02,710
A—IRRIGATION WORKS—Unproductive	Government of Saurashtra																
	Ranghola Irrigation Scheme.	16,125	..	..	..	..	..	..	..	..	..	..	..	..	..	..	16,125
	Sunajwadi Irrigation Scheme.	7,805	..	..	..	..	..	..	..	..	..	..	..	..	..	..	7,805
	Other Schemes	8,467	..	..	..	..	..	..	..	..	..	..	..	..	..	..	8,467
	Total Government of Saurashtra.	32,397	..	..	..	..	..	..	..	..	..	..	..	..	..	..	32,397
A—IRRIGATION WORKS—Productive	Government of Travancore-Cochin.																
	Kodayar Irrigation Scheme.	..	..	..	..	..	..	..	..	..	..	..	273	2,08,064	..	..	2,08,337
	Total A—Irrigation Works	..	..	..	..	..	..	..	..	..	..	..	273	2,08,064	..	..	2,08,337
	Total Government of Travancore-Cochin.	..	..	..	..	..	..	..	..	..	..	..	273	2,08,064	..	..	2,08,337

C. and CC.—Irrigation etc.

No. 33—DETAILED ACCOUNT OF WORKING EXPENSES and MAINTENANCE OF IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year end 31st March 1954

Class of Work	State and Canals	Extension- and Improvements	Mainte- nance and Repairs	Establish- ment	Tools and Plant	Suspense	Provision for Deprecia- tion	Renewals and Replac- ements	Deduct— Amount met from Deprecia- tion Re- serve Fund	Leave and other estab- lishment charges in England	Total
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT											
Saurashtra											
A—IRRIGATION WORKS—											
Unproductive	Total Unproductive	72,910	54,992	..	..	..	..	..	..	..	1,27,902
	Total Central Government	72,910	54,992	..	..	..	..	..	..	..	1,27,902
	Charged . . . . .										..
	Voted										1,27,902
STATE GOVERNMENTS											
Government of Ajmer											
A—IRRIGATION WORKS—											
Unproductive	Total Unproductive	(a) 2,52,375	1,52,461	52,847	2,027	..	..	..	..	..	4,59,710
	Total Government of Ajmer	2,52,375	1,52,461	52,847	2,027	..	..	..	..	..	4,59,710
	Charged . . . . .										..
	Voted										4,59,710
Government of Bhopal											
A—IRRIGATION WORKS—											
Unproductive	Total Unproductive	48,760	85,217	..	53,648	..	..	..	..	..	1,87,615
	Total Government of Bhopal	48,760	85,217	..	53,648	..	..	..	..	..	1,87,615
	Charged . . . . .										..
	Voted										1,87,615
Government of Andhra (b)											
A—IRRIGATION WORKS—											
Productive	Godavari Delta System	26,417	16,24,231	1,54,590	6,250	..	..	..	..	..	16,11,488
	Krishna Delta System	47,829	80,452	84,362	899	..	..	..	..	..	2,13,542
	Other Projects . . . . .	..	74,514	5,432	280	..	..	..	..	..	80,226
	Total Productive	74,246	17,79,197	2,44,384	7,429	..	..	..	..	..	21,05,256

Unproductive	Kurnool Cuddapah Canal System	—282	1,31,939	11,756	485	..	..	..	..	..	1,43,908
	Pennar River Canals System	5,349	2,97,378	38,138	2,121	..	..	..	..	..	3,42,885
	Tungabhadra Project	..	..	..	..	..	..	..	..	..	..
	Upper Pennar Project	..	..	..	..	..	..	..	..	..	..
	Other Projects	—1,009	1,66,741	15,987	769	..	..	..	..	..	1,82,488
	Total Unproductive	4,107	5,95,948	65,911	3,315	..	..	..	..	..	6,69,281
	Total A—Irrigation Works	78,353	23,75,145	3,10,295	10,744	..	..	..	..	..	27,74,537
B—NAVIGATION, ETC., WORKS— Unproductive	Buckingham Canal	— 50	84,326	9,236	591	..	..	..	..	..	94,103
	Total B—Navigation, etc., Works	— 50	84,326	9,236	591	..	..	..	..	..	94,103
	Total Government of Andhra	78,303	24,59,471	3,19,531	11,335	..	..	..	..	..	28,68,640
	Charged										..
	Voted										28,68,640
	Government of Bihar										
A—IRRIGATION WORKS— Productive	Sone Project	60,584	12,78,115	11,93,851	29,139	—68,741	..	..	..	..	24,92,948
	Patna—Bakhtiarpur—Biharsharif—Ekangarsarai—Bihra Emergency Irrigation Scheme.	..	10,28,554	2,54,880	74,963	..	..	..	..	..	13,58,397
	300 Tubewells in North Bihar	..	77,652	58,061	19,090	—238	..	..	..	..	1,54,565
	Other Projects	..	1,66,743	1,12,824	..	..	..	..	..	..	2,79,567
	Total Productive	60,584	25,51,064	16,19,616	1,23,192	—68,979	..	..	..	..	42,85,477
Unproductive	Tribeni Canal	1,91,796	1,94,360	2,69,531	9,885	—39,146	..	..	..	..	6,26,426
	Dhaka Canal	..	20,696	14,844	439	..	..	..	..	..	35,979
	Sakri Canal	..	72,596	21,671	..	..	..	..	..	..	94,287
	Total Unproductive	1,91,796	2,87,652	3,06,046	10,324	—39,146	..	..	..	..	7,56,672
	Total Government of Bihar	2,52,380	28,38,716	19,25,662	1,33,516	—1,08,125	..	..	..	..	50,42,149
	Charged										..
	Voted										50,42,149

(a) Includes Rs. 9,312 booked under the minor head "Development Schemes".

(b) Represents transactions for the period from 1st October 1953 to 31st March 1954.

No. 33—DETAILED ACCOUNT of WORKING EXPENSES and MAINTENANCE of IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year ended 31st March 1954—*contd.*

Class of Works	States and Canals	Extensions and Improvements	Maintenance and Repairs	Establishment	Tools and Plant	Suspense	Provisions for Depreciation	Renewals and Replacements	Leave and other establishment charges in England	Loss or gain by exchange	Total
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—IRRIGATION WORKS—											
Government of Bombay											
Productive	Total Productive	489	21,785	37,737	334	..	..	..	213	..	60,558
Unproductive	Mutha Canal including Matoba Tank	2,046	75,321	1,88,548	1,160	..	..	..	764	..	2,67,839
	Nira Left Bank Canal and Shetphal Tank	9,292	1,12,956	2,97,178	1,834	..	..	..	1,223	..	4,22,483
	Godavari Canal	25,252	13,839	3,47,703	2,448	..	..	..	1,632	..	5,15,522
	Nira Right Bank Canal	6,600	1,85,577	4,74,553	2,880	..	..	..	1,920	..	6,71,500
	Pravara River Works	3,135	1,19,360	3,55,533	1,753	..	..	..	1,169	..	4,80,950
	Other Projects	2,27,090	5,05,719	6,33,081	10,677	..	..	..	6,952	..	13,83,528
	Total Unproductive	2,73,484	11,37,332	22,96,986	20,752	..	..	..	13,660	..	37,41,912
	Total Government of Bombay	2,73,973	11,59,115	23,34,423	21,086	..	..	..	13,873	..	38,02,470
	Charged . . . . .										..
	Voted										38,02,470
Government of Madras (Composite) (a)											
Productive	Cauvery Delta System	56,423	14,46,216	2,65,893	3,280	..	..	..	..	..	17,71,814
	Godavari Delta System	15,917	36,95,155	3,66,274	50,246	..	..	..	..	..	41,27,592
	Pennar River Canals System . . . . .	..	..	..	..	..	..	..	..	..	..
	Periyar System	1,556	1,53,267	47,848	904	..	..	..	..	..	2,13,575
	Krishna Delta System	16,966	39,02,043	4,53,986	11,927	..	..	..	..	..	43,84,922
	Lower Coleroon Ancient System	1,172	1,38,387	28,846	305	..	..	..	..	..	1,68,710
	Cauvery-Mettur Project	13,592	5,51,262	1,11,087	1,575	..	..	..	..	..	6,77,516
	Kattalai Scheme	—156	1,33,138	24,895	290	..	..	..	..	..	1,58,167
	Other Projects	4,510	3,65,816	79,468	2,472	..	..	..	..	..	4,52,266
	Total Productive	1,09,990	1,03,95,286	13,78,297	70,980	..	..	..	..	..	1,19,54,562
Unproductive	Kurnool Cuddapah Canal . . . . .	..	1,84,012	67,607	—314	..	..	..	..	..	2,51,205
	Toludur Reservoir Project	58	20,649	4,359	45	..	..	..	..	..	25,111
	Other Projects	3,334	7,39,170	92,928	6,447	..	..	..	..	..	8,41,879
	Total Unproductive	3,392	9,43,831	1,64,794	6,178	..	..	..	..	..	11,18,195
	Total A.—Irrigation Works	1,13,372	1,13,39,117	15,43,091	77,177	..	..	..	..	..	1,30,72,757

No. 33—DETAILED ACCOUNT of WORKING EXPENSES and MAINTENANCE of IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year ended 31st March 1954— *contd.*

Class of Works	States and Canals	Extensions and Improvements	Maintenance and Repairs	Establishment	Tools and Plant	Suspense	Provision for Depreciation	Renewals and Replacements	Deduct—Amount met from Depreciation Reserve Fund	Deduct—Leave and other establishment charges in England	Loss or gain by exchange	Total
	Government of Madras (Residuary) (a)	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A—IRRIGATION WORKS—												
Productive	Cauvery Delta System	—31,714	—7,17,128	—91,336	—445	..	..	..	..	..	..	—8,40,624
	Godavari Delta System . . . . .	..	..	..	..	..	..	..	..	..	..	..
	Pennar River Canals System . . . . .	..	..	..	..	..	..	..	..	..	..	..
	Periyar System	61	55,368	20,931	660	..	..	..	..	..	..	77,020
	Krishna Delta System . . . . .	..	..	..	..	..	..	..	..	..	..	..
	Lower Coleroon Anicut System	—936	1,06,716	28,341	733	..	..	..	..	..	..	1,34,864
	Cauvery-Mettur Project	7,225	3,06,118	77,797	2,251	..	..	..	..	..	..	3,93,351
	Kattalai Scheme	139	15,907	6,312	111	..	..	..	..	..	..	22,369
	Other Projects	—16,035	1,98,324	47,452	1,541	..	..	..	..	..	..	2,31,282
	Total Productive	—41,266	—34,796	69,497	6,911	..	..	..	..	..	..	18,292
Unproductive	Kurnool Cuddapah Canal . . . . .	..	..	..	..	..	..	..	..	..	..	..
	Toludur Reservoir Project . . . . .	..	16,065	4,301	112	..	..	..	..	..	..	20,528
	Lower Bhavani Project . . . . .	..	26,788	..	..	..	..	..	..	..	..	26,788
	Other Projects	213	1,10,759	20,103	791	..	..	..	..	..	..	1,31,866
	Total Unproductive	213	1,53,602	24,404	903	..	..	..	..	..	..	1,79,182
	Total A—Irrigation Works	—41,047	1,18,906	1,13,901	5,754	..	..	..	..	..	..	1,97,474
B—NAVIGATION, ETC., WORKS—												
Unproductive	Buckingham Canal	9,280	62,944	7,879	365	..	..	..	..	..	..	80,488
	Other Projects . . . . .	..	10,103	2,156	70	..	..	..	..	..	..	12,329
	Total B—Navigation, etc., Works	9,280	73,047	10,035	455	..	..	..	..	..	..	92,817
	Total Government of Madras (Residuary)	—31,767	1,91,853	1,23,996	6,209	..	..	..	..	..	..	2,90,291
	Charged . . . . .											..
	Voted											2,90,291

		Government of Orissa												
A.—IRRIGATION WORKS—	Unproductive	Orissa Canals Project	(b) 3,08,250	9,02,191	4,90,228	47,444	31,544	..	..	..	163	20,07,389
		Rushikulya System	2,18,569 —475	2,06,515	41,893	8,925	..	..	..	..	26	2,56,973
		Total Government of Orissa	3,08,250 2,18,094	11,08,706	5,41,211	56,369	31,544	..	..	..	188	22,64,362
		Charged . . . . .										..
		Voted										22,64,362		
		Government of Punjab												
A.—IRRIGATION WORKS—	Productive	Upper Bari Doab Canal	1,55,423	20,29,123	13,26,459	9,966	27	..	35,20,998	
		Western Jumna Canal including Extension Scheme	87,078	25,03,827	19,27,218	21,328	33	1	45,39,485	
		Sirhind Canal	44,378	12,67,132	13,74,157	6,414	8	..	26,92,089	
		Sutlej Valley Project	12,021	8,39,459	4,41,912	5,058	5	..	12,08,455	
		<i>Deduct—Amount debitable to Rajasthan on account of Sutlej Valley Project</i>	<i>1,492</i>	<i>2,50,792</i>	<i>56,991</i>	<i>777</i>	<i>..</i>	<i>..</i>	<i>..</i>	<i>..</i>	<i>..</i>	<i>..</i>	<i>..</i>	<i>3,09,052</i>
		Other Projects	5,399	3,56,709	3,27,446	2,22,102	..	50,051	26,191	26,191	40	9,61,747
		Total Productive	3,02,807	67,45,458	53,41,201	2,64,091	..	50,051	26,191	26,191	113	1	1,27,03,722	
Unproductive	Hariko Project . . . . .	..	..	..	..	..	..	..	..	..	..	..
	Other Projects	12,260	45,583	5,964	—236	..	..	..	..	..	..	63,571
	Total Unproductive	12,260	45,583	5,964	—236	..	..	..	..	..	..	63,571
		Total Government of Punjab	3,15,067	67,91,041	53,47,165	2,63,855	..	50,051	26,191	26,191	113	1	1,27,67,293	
		Charged . . . . .										..
		Voted										1,27,67,293		

(a) Represents transactions for the period from 1st October 1953 to 31st March 1954.

(b) Represents the amount booked under the minor head "Post-war Development".

No. 33—DETAILED ACCOUNT of WORKING EXPENSES and MAINTENANCE of IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year ended 31st March, 1954—contd.

Class of Works	States and Canals	Extensions and Improvements	Maintenance and Repairs	Establishment	Tools and Plant	Suspense	Provision for Depreciation	Renewals and Replacements	Deduct—Amount met from Depreciation Reserve Funds	Leave and other establishment charges in England	Loss or gain by exchange	Total
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A—IRRIGATION WORKS—	Government of Uttar Pradesh											
Productive	Upper Ganga Canal	25,231	27,32,329	21,59,175	25,792	..	..	..	..	..	..	49,42,527
	Lower Ganga Canal	13,993	18,41,021	14,26,143	17,798	..	..	..	..	..	..	32,98,955
	Eastern Jumna Canal	3,28,653	8,72,152	8,82,083	10,150	..	..	..	..	..	..	20,93,038
	Agra Canal	8,901	8,04,752	6,38,407	7,280	..	..	..	..	..	..	14,59,400
	Ranganga Canal	286	3,81,330	3,00,048	3,491	..	..	..	..	..	..	6,85,155
	State Tube Wells	8,201	45,53,292	30,31,689	40,970	..	13,11,779	9,26,443	9,26,443	..	..	95,45,931
	Sarda Hydrl . . . . .	..	84,532	45,004	6,787	..	..	..	..	..	..	1,36,323
	Other Projects	11,286	5,20,783	2,95,176	3,277	..	..	10,716	10,716	..	..	8,30,472
	Total Productive	3,96,561	1,17,90,191	93,77,725	1,15,646	..	13,11,779	9,37,159	9,37,159	..	..	2,29,91,801
Unproductive	Sarda Canal	34,602	31,56,127	24,99,003	22,250	..	..	..	..	..	..	57,11,982
	Dun Canals	220	2,49,760	1,97,564	1,796	..	..	..	..	..	..	4,49,340
	Botwa Canal	4,570	3,88,424	3,10,460	2,806	..	..	..	..	..	..	7,06,260
	Ken Canal	5,529	1,66,321	1,85,528	816	..	..	..	..	..	..	3,07,894
	Dhasan Canal . . . . .	..	1,21,909	96,306	877	..	..	..	..	..	..	2,19,094
	Ghaggar Canal including Garai Canal	6,197	1,26,949	1,05,185	958	..	..	..	..	..	..	2,39,289
	Faizabad Electricity and Ghogra Pumping Scheme	1,175	2,09,701	1,66,592	1,518	..	..	..	..	..	..	3,78,956
	Small lakes and Tanks in IV Circle . . . . .	..	2,506	6,092	1,360	..	..	..	..	..	..	9,859
	Bundelkand Canals	-76	32,093	25,519	465	..	..	..	..	..	..	58,001
	Food Schemes . . . . .	..	2,34,957	1,85,401	1,688	..	..	..	..	..	..	4,22,046
	Tube Wells Scheme . . . . .	..	10,43,155	7,19,784	7,989	..	..	..	..	..	..	17,70,328
	Other Projects	4,005	16,72,550	6,22,377	6,259	..	65,037	21,294	21,294	..	..	23,70,228
	Total Unproductive	56,222	74,04,452	50,69,813	47,782	..	65,037	21,294	21,294	..	..	1,26,43,306
	Total A—Irrigation Works	4,52,783	1,91,94,643	1,44,47,538	1,63,327	..	13,76,816	9,58,453	9,58,453	..	..	3,56,35,107
C—HYDRO-ELECTRIC WORKS—												
Productive	Grid Hydro-Electric Scheme	1,00,210	27,77,519	15,40,764	16,162	..	16,11,400	2,54,086	2,54,086	..	..	60,46,055
	Total Government of Uttar Pradesh	5,52,993	2,19,72,162	1,59,88,302	1,79,489	..	29,88,216	12,12,539	12,12,539	..	..	4,16,81,162
	Charged											
	Voted											4,16,81,162
A—IRRIGATION WORKS—	Government of West Bengal											
Unproductive	Damodar Canal	32,505	3,93,417	3,85,527	28,355	..	..	..	..	..	100	8,39,604
	Midnapore Canal	4,979	2,46,685	1,82,444	16,106	..	..	..	..	..	57	4,50,271

	Bakreswar Irrigation Scheme		7,991	9,034	256	..	..	..	..	..	..	17,281
	Total A—Irrigation Works	37,484	6,48,093	5,77,005	44,717	..	..	..	..	..	187	13,07,456
B—NAVIGATION, ETC., WORKS—												
Unproductive	Hijili Tidal Canal . . . . .	..	1,62,533	67,243	9,717	..	..	..	..	..	34	2,39,627
	Calcutta and Eastern Canals . . . . .	..	5,55,248	2,13,649	34,276	..	..	..	..	..	163	8,03,326
	Other Projects . . . . .	..	47,150	13,953	2,852	..	..	..	..	..	13	63,977
	Total B—Navigation, etc., Works . . . . .	..	7,04,940	2,94,845	46,845	..	..	..	..	..	200	11,06,830
	Total Government of West Bengal	37,484	14,13,033	8,71,850	91,562	..	..	..	..	..	357	24,14,286
	Charged											
	Voted											24,14,286
	Government of Hyderabad											
A—IRRIGATION WORKS—												
Productive	Nizamsagar Project . . . . .	..	6,16,347	1,98,697	28,812	..	..	..	..	..	..	8,38,256
	Tungabhadra Project . . . . .	..	..	..	..	..	..	..	..	..	..	..
	Other Projects . . . . .	..	2,00,678	58,430	1,228	..	..	..	..	..	..	2,60,336
	Total Productive . . . . .	..	8,17,025	2,57,027	24,540	..	..	..	..	..	..	10,98,592
Unproductive	Total Unproductive . . . . .	..	29,891	7,109	706	..	..	..	..	..	..	37,706
	Total Government of Hyderabad . . . . .	..	8,46,916	2,64,136	25,246	..	..	..	..	..	..	11,36,298
	Charged											
	Voted											11,36,298
	Government of Mysore											
A—IRRIGATION WORKS—												
Unproductive	Krishnaraja Sagar Works . . . . .	..	6,09,410	95,280	4,756	..	..	..	..	..	..	7,09,446
	Kolar Gold Fields Water Works . . . . .	..	1,95,569	30,577	1,526	..	..	..	..	..	..	2,27,072
	Charmarajasagar and Water Works	1,043	13,90,162	2,18,450	10,904	..	..	..	..	..	..	10,20,559
	Other Schemes	752	2,79,163	43,764	2,184	..	..	..	..	..	..	3,25,863
	Total Government of Mysore	1,795	24,80,304	3,88,071	19,370	..	..	..	..	..	..	28,89,540
	Charged											
	Voted											28,89,540
	Government of Patiala and East Punjab States Union											
A—IRRIGATION WORKS—												
Productive	Total Productive	67,944	8,97,021	20,16,903	6,638	1,94,449	..	..	..	..	..	31,22,955
	Total Government of Patiala and East Punjab States Union	67,944	8,97,021	20,16,903	6,638	1,94,449	..	..	..	..	..	31,22,955
	Charged											
	Voted											31,22,955
	Government of Rajasthan											
A—IRRIGATION WORKS—												
Unproductive	Jawal Project . . . . .	..	26,450	1,738	166	..	..	..	..	..	..	28,354
	Gang Canal	1,28,848	5,66,861	87,546	3,930	..	..	..	..	..	..	7,87,185
	Other Projects . . . . .	..	61,909	4,331	234	..	..	..	..	..	..	66,474
	Total Government of Rajasthan	1,28,848	6,55,220	93,615	4,390	..	..	..	..	..	..	8,82,013
	Charged											
	Voted											8,82,013

No. 33—DETAILED ACCOUNT of WORKING EXPENSES and MAINTENANCE of IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year ended 31st March 1954—*concl'd.*

Class of Works	States and Canals	Extensions and Improvements	Maintenance and Repairs	Establishment	Tools and Plant	Suspense	Leave and other Establishment charges in England	Loss or gain by exchange	Total
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A—IRRIGATION WORKS— Unproductive	Government of Saurashtra								
	Ranghola Irrigation Scheme . . . . .	..	13,668	5,957	68	..	..	..	19,693
	Brahmani Irrigation Scheme . . . . .	..	..	1,000	..	..	..	..	1,000
	Surajwadi Irrigation Scheme . . . . .	..	4,691	1,828	23	..	..	..	6,542
	Other Schemes . . . . .	..	13,716	2,960	70	..	..	..	16,746
	Total Government of Saurashtra . . . . .	..	32,075	11,745	161		..	..	43,981
	Charged . . . . .								..
	Voted								43,981
A—IRRIGATION WORKS— Productive	Government of Travancore-Cochin								
	Kodayar Irrigation Scheme	1,17,348	1,54,515	22,410	10,223	..	..	..	3,04,505
	Peechi Reservoir Scheme . . . . .	..	..	..	..	..	..	..	..
	Total Government of Travancore-Cochin	1,17,348	1,54,515	22,410	10,223	..	..	..	3,04,505
	Charged . . . . .								..
	Voted								3,04,505

No. 34—DETAILED ACCOUNT of RECEIPTS from IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS for which no CAPITAL ACCOUNTS are kept for the year ended
31st March, 1954

	Water Rates	Water supply of towns	Sales of water	Plantations	Other Canal Produce	Navigation	Rents	Fines	Recoveries of Expenditure	Miscellaneous	Land Revenues due to Works	Water Power	Receipts in England	Deduct—Refunds	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT															
A—Irrigation Works . . . . .	..	11,230	..	..	..	..	..	2,118	..	..	..	..	..	..	15,348
STATE GOVERNMENTS															
Government of Bhopal															
A—Irrigation Works . . . . .	..	..	..	..	..	..	..	..	..	28	..	..	..	..	28
Government of Coorg															
A—Irrigation Works . . . . .	..	..	..	..	..	..	..	..	..	128	..	..	..	..	128
Government of Delhi															
A—Irrigation Works . . . . .	..	..	..	..	..	..	..	..	..	731	..	..	..	..	731
Government of Vindhya Pradesh															
A—Irrigation Works	31,161	..	..	..	472	..	..	520	116	58	..	..	..	..	32,325
Government of Andhra (a)															
A—Irrigation Works	9	..	..	112	230	..	294	35	9,407	10,547	36,42,479	..	..	6,976	36,56,137
B—Navigation, etc., Works . . . . .	..	..	..	4,411	..	4,464	10	..	..	2,239	..	..	..	11	11,113
Total	9	..	..	4,623	230	4,464	304	35	9,407	12,786	36,42,479	..	..	6,987	36,67,260

G. and CC.—Irrigation, etc.

(a) Represents transactions for the period from 1st October 1953 to 31st March 1954.

No. 34--DETAILED ACCOUNT of RECEIPTS from IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS for which no CAPITAL ACCOUNTS are kept for the year ended 31st March, 1954--concl'd.

	Water Rates	Water Supply of towns	Sales of water	Plantations	Other Canal Produce	Owner's rates	Navigation	Rents	Fines	Recoveries of Expenditure	Miscellaneous	Land Revenue due to works	Water Power	Receipts in England	Loss or gain by Exchange	Deduct—Refunds	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Government of Assam																	
B—Navigation, etc., Works.	..	..	..	..	..	..	..	1,345	..	380	18,023	..	..	..	..	..	19,749
Government of Bihar																	
A—Irrigation Works .	29,333	..	—833	685	1,154	..	..	..	..	27,44,086	1,70,146	..	..	..	..	9,690	29,34,883
B—Navigation, etc., Works.	..	..	..	11,944	..	..	..	8	..	35,238	46,735	..	..	..	..	5,110	88,815
Total .	29,333	..	—833	12,629	1,154	..	..	8	..	27,79,326	2,16,881	..	..	..	..	14,800	30,23,698
Government of Bombay																	
A—Irrigation Works .	7,44,667	459	19,101	251	7,032	..	..	4,106	..	7,426	4,98,707	6,80,994	..	..	..	4,588	10,58,155
B—Navigation, etc., Works.	..	..	..	..	..	..	..	4,285	..	..	2,435	..	..	..	..	..	6,720
Total .	7,44,667	459	19,101	251	7,032	..	..	8,391	..	7,426	5,01,142	6,80,994	..	..	..	4,588	19,64,875
Government of Madhya Pradesh																	
A—Irrigation Works .	20,76,660	..	2,22,993	..	36,294	..	..	22,501	5,326	216	1,88,699	..	..	..	..	5,721	25,42,918
Government of Madras (Composite) (a)																	
A—Irrigation Works .	1,656	202	36,719	6,989	4,443	..	8	23,866	30	13,518	17,136	..	..	..	..	1,133	1,03,436
B—Navigation, etc., Works.	..	..	16,001	24,200	1,184	..	41,130	23	..	—341	3,904	..	..	..	..	644	84,557
Total .	1,656	202	51,720	31,189	5,627	..	41,138	23,891	30	13,177	21,040	..	..	..	..	1,677	1,87,993
Government of Madras (Residuary) (b)																	
A—Irrigation Works .	1,895	294	16,126	1,665	1,707	..	..	2,377	42	6,325	9,810	80,08,872	..	..	..	1,696	80,46,318
B—Navigation, etc., Works.	..	..	11,625	10,356	2,284	..	23,376	93	..	2,497	2,632	..	..	..	..	762	52,101
Total .	1,895	294	26,751	12,021	3,991	..	23,376	2,370	42	8,822	12,442	80,08,872	..	..	..	2,458	80,98,419
Government of Orissa																	
A—Irrigation Works .	..	..	..	12	..	..	205	300	..	11,076	52,147	1,23,538	..	..	..	587	1,86,391
B—Navigation, etc., Works.	..	..	..	95	..	..	2,134	28	..	102	8,774	..	..	..	..	..	11,133
Total .	..	..	..	107	..	..	2,339	328	..	11,178	60,921	1,23,538	..	..	..	587	1,97,524

No. 35—ACCOUNT of EXPENDITURE ON IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS for which no CAPITAL ACCOUNTS are kept for the year ended 31st March 1951

Details	STATE GOVERNMENTS														Carried over
	Central Government	Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Jharkhand	Government of Madhya Pradesh	Government of Andhra (a)	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras (Composite) (b)		Government of Madras (Residuary) (a)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A IRRIGATION WORKS—															
WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT—															
Works . . . . .	..	..	..	13,474	..	..	8,479	60,746	..	90,760	1,48,08,707	25,738	2,10,740	11,390	1,32,90,034
Extensions and Improvements . . . . .	..	..	..	..	..	..	1,68,521	11,489	..	1,703	13,40,852	171	11,774	1,11,138	16,45,048
Maintenance and Repairs . . . . .	..	..	..	3,750	..	..	2,20,848	33,05,299	..	17,278	15,94,570	10,23,033	36,43,869	41,96,107	1,39,14,793
Establishment	1,00,476	..	..	..	..	..	..	2,43,105	..	4,68,120	48,82,205	6,93,603	6,04,496	5,38,872	75,39,577
Tools and Plant . . . . .	..	..	..	..	..	..	50,980	5,168	..	24,837	2,63,128	21,808	7,985	20,250	3,94,158
Suspense . . . . .	..	..	..	..	..	..	50,728	..	..	—18,501	..	..	..	..	32,227
Development Schemes . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Projects under the Private Irrigation Works Act . . . . .	..	..	..	..	..	..	..	..	..	57,81,307	..	..	..	..	57,81,307
Leave and other Establishment charges in England . . . . .	..	..	..	..	..	..	..	..	..	..	87,698	234	..	..	87,932
<i>Deduct—Expenditure met from Sugar-cane Cess Fund . . . . .</i>	..	..	..	..	..	..	..	..	..	..	3,64,115	..	..	..	3,64,115
Total	1,00,476	..	..	17,254	..	..	4,99,556	36,25,607	..	63,65,504	2,25,83,054	17,04,587	44,78,864	48,77,757	4,43,21,859
Miscellaneous Expenditure—															
Establishment	4,765	305	..	1,13,551	..	..	65,781	1,89,523	..	..	44,690	6,199	4,35,000	1,19,000	10,28,814
Tools and Plant	8,945	20	..	..	..	..	..	—119	..	..	8,330	771	13,319	710	31,966
Grants-in-aid	19,500	..	..	..	..	..	..	..	..	..	7,600	5,000	610	13,918	46,528
Development Schemes . . . . .	..	..	..	..	..	..	..	..	..	..	..	4,05,451	..	..	4,05,451
Suspense	—2,868	..	..	..	..	..	..	—10,543	..	..	..	..	—8,141	3,829	—12,724
Other charges . . . . .	..	1,067	..	42,386	..	..	..	15,299	..	2,51,164	2,06,292	40,044	4,05,080	1,70,594	11,41,826
Leave and other Establishment charges in England . . . . .	..	..	..	..	..	..	..	..	..	..	1,202	5	212	49	1,468
Total	30,342	2,292	..	1,55,937	..	..	65,781	1,94,160	..	2,51,164	2,68,004	4,57,470	9,01,080	3,17,099	26,43,329
TOTAL A—IRRIGATION WORKS	1,30,818	2,292	..	1,73,191	..	..	5,65,337	38,19,767	..	66,16,668	2,28,51,058	22,22,057	53,79,944	51,94,856	4,69,65,188

COMBINED FINANCE AND REVENUE ACCOUNTS OF THE

B—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—															
Works for which no Capital Accounts are kept—															
Works	..	..	..	..	..	..	..	35	2,99,900	..	2,16,813	..	..	5,16,748
Extensions and Improvements	..	..	..	..	2,054	..	..	600	..	24,494	27,821	..	77,682	1,86,084
Maintenance and Repairs	1,32,045	..	..	..	17,541	..	..	9,70,748	8,47,320	2,89,981	1,05,729	..	9,16,988	34,31,987
Establishment	..	..	..	..	2,900	..	..	56,912	20,563	1,07,325	60,303	..	97,055	4,70,172
Tools and Plant	..	..	..	..	224	..	..	6,671	8,229	3,822	4,916	..	10,015	35,277
Suspense	..	..	..	..	..	..	..	..	-5,316	..	..	..	..	-5,316
Development Schemes	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Leave and other Establishment charges in England	..	..	..	..	..	..	..	..	..	..	1,638	..	..	1,638
Total	1,32,045	22,728	10,34,966	11,70,696	5,15,622	4,17,220	..	11,01,740	2,42,173	46,37,190
Miscellaneous Expenditure—															
Establishment	..	..	..	..	..	..	..	70	..	10,521	257	..	122	10,970
Tools and Plant	..	..	..	..	..	..	..	5	..	..	21	..	22	48
Grants-in-aid	..	..	..	..	..	..	..	..	7,500	..	269	..	..	7,769
Other charges	..	..	..	..	..	..	..	1,388	..	..	1,967	..	1,658	4,113
Leave and other Establishment charges in England	..	..	..	..	..	..	..	..	..	..	7	..	..	7
Total	..	..	..	..	..	..	..	1,463	7,500	10,521	1,621	..	1,802	22,907
Total B—NAVIGATION, ETC., WORKS	1,32,045	22,728	10,36,429	11,78,196	5,26,143	4,18,841	..	11,03,542	2,42,173	46,60,097
TOTAL EXPENDITURE ON IRRIGATION, NAVIGATION, ETC., WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT.	2,71,863	2,292	..	1,73,191	22,728	..	5,65,337	48,50,396	11,78,196	71,42,811	2,32,69,899	22,22,057	64,83,486	54,37,029	5,16,25,285
Charged	..	..	..	..	..	..	..	..	..	..	7,324	..	..	7,324
Voted	2,71,863	2,292	..	1,73,191	22,728	..	5,65,337	48,50,396	11,78,196	71,42,811	2,32,62,575	22,22,057	64,83,486	54,37,029	5,16,17,961

(a) Represents transactions for the period from 1st October 1953 to 31st March 1954.

(b) Represents transactions for the period from 1st April 1953 to 30th September 1953.

No. 35—ACCOUNT of EXPENDITURE ON IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS for which no CAPITAL ACCOUNTS are kept for the year ended 31st March 1954—*concl'd.*

Details	Brought forward	Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	Total Central and State Governments
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A—IRRIGATION WORKS—													
WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT—													
Works	1,52,90,034	..	2,36,644	..	..	6,17,664	..	11,50,971	2,31,575	28,40,038	4,92,704	12,93,003	2,21,53,323
Extensions and Improvements	16,45,048	11,475	11,381	7,80,606	..	8,57,100	-6,227	..	..	3,97,371	23,093	..	37,29,447
Maintenance and Repairs	1,39,14,793	2,04,317	2,31,043	6,61,348	30,958	45,96,926	6,47,886	13,34,699	..	15,19,724	1,96,267	8,22,034	2,41,59,995
Establishment	75,39,877	44,434	94,110	3,40,245	29,615	10,65,304	8,10,067	6,10,530	12,911	3,420	40,207	7,85,076	1,13,84,736
Tools and Plant	3,04,156	8,800	3,272	15,165	2,140	68,917	1,33,175	54,506	..	..	2,872	2,11,984	8,89,987
Suspense	32,227	..	-14,330	-96,040	..	-41,983	..	..	..	3,15,111	..	8,36,192	10,30,177
Development Schemes . . . . .	..	(b)36,53,276	..	..	..	..	25,29,367	40,20,550	..	..	..	39,00,073	1,41,09,266
Projects under the Private Irrigation Works Act	57,81,307	..	..	..	..	..	..	..	..	..	..	..	57,81,307
Leave and other Establishment charges in England	87,932	117	5	..	8	..	..	..	..	..	..	..	88,062
Deduct—Expenditure met from Sugar-cane Cess Fund.	3,64,116	..	..	..	..	..	..	..	..	..	..	..	3,64,115
Total	4,43,21,859	39,17,419	5,62,125	17,10,324	62,721	71,63,928	41,23,208	71,77,256	2,44,486	50,75,664	7,55,143	79,48,052	8,29,62,185
Miscellaneous Expenditure—													
Establishment	10,28,914	..	79,741	7,385	67,784	..	..	..	..	2,27,762	4,017	..	15,15,503
Tools and Plant	31,966	..	39,843	6,607	12,355	..	..	..	..	28,112	287	..	1,19,170
Grants-in-aid	46,528	6,000	12,500	13,70,278	..	..	..	3,00,000	17,500	7,500	2,500	..	17,62,806
Development Schemes	4,05,451	..	..	..	..	..	..	..	..	2,57,648	..	..	6,63,099
Suspense	-12,724	..	12,478	..	..	..	..	..	..	..	..	..	-346
Other charges	11,41,826	..	(a)1,97,634	60,074	2,11,025	..	..	..	..	..	62,307	..	16,62,866
Leave and other Establishment charges in England	1,468	..	..	..	43	..	..	..	..	..	..	..	1,511
Total	26,43,329	6,000	3,42,196	14,34,344	(c)2,91,207	..	..	3,00,000	17,500	6,21,022	69,111	..	57,24,709
TOTAL A—IRRIGATION WORKS	4,69,65,188	39,23,419	9,04,321	31,44,668	3,53,928	71,63,928	41,53,208	74,77,256	2,61,986	56,96,686	8,24,254	79,48,052	8,86,86,894

B—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—													
Works for which no Capital Accounts are kept—													
Works	5,16,750	..	8,10,722	..	24,99,047	..	..	..	..	..	2,84,887	..	41,10,406
Extensions and Improvements	1,86,694	3,42,074	82,571	57,961	47,459	..	..	..	..	..	..	..	7,16,769
Maintenance and Repairs	84,31,987	7,21,983	5,87,437	2,790	35,82,395	..	..	..	..	..	..	..	83,22,373
Establishment	4,70,172	1,62,338	2,70,705	..	18,73,440	..	..	..	..	..	..	..	28,04,928
Tools and Plant	35,277	28,890	21,885	..	2,58,885	..	..	..	..	..	..	..	4,46,756
Suspense	—5,316	..	18,918	..	—10,220	..	..	..	..	..	..	..	3,382
Development Schemes . . . . .	..	(b) 1,25,828	..	..	..	..	..	..	..	..	..	..	4,66,417
Leave and other Establishment charges in England	1,638	149	7	..	1,830	..	..	..	..	..	..	..	3,624
Total	46,87,192	13,81,062	17,92,246	60,771	(d) 83,61,836	..	..	..	..	..	6,51,548	..	1,68,74,655
Miscellaneous Expenditure—													
Establishment	10,970	..	1,09,785	..	19,556	..	..	..	..	..	..	..	2,00,312
Tools and Plant	48	..	..	..	4,699	..	..	..	..	..	..	..	4,747
Grants-in-aid	7,769	17,231	..	1,00,000	3,749	..	..	..	..	..	..	..	1,28,749
Other charges	4,113	..	1,75,417	..	76,282	..	..	..	..	..	..	..	2,55,812
Leave and other Establishment charges in England	7	..	..	..	22	..	..	..	..	..	..	..	29
Total	22,907	17,231	3,45,202	1,00,000	1,04,308	..	..	..	..	..	..	..	5,89,649
TOTAL B—NAVIGATION, ETC., WORKS	46,80,097	13,98,293	21,37,448	1,60,771	84,56,144	..	..	..	..	..	6,51,548	..	1,74,64,304
TOTAL EXPENDITURE ON IRRIGATION, NAVIGATION, ETC., WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT.	5,16,25,285	53,21,712	30,41,769	33,05,439	88,10,072	71,63,928	41,23,208	74,77,256	2,61,980	56,96,686	14,75,802	78,48,052	10,61,51,195
Charged	7,324	..	..	..	..	..	..	..	..	..	..	..	7,324
Voted	5,16,17,961	53,21,712	30,41,769	33,05,439	88,10,072	71,63,928	41,23,208	74,77,256	2,61,980	56,96,686	14,75,802	78,48,052	10,61,43,871

(a) Includes Rs. 2,908 representing "Deduct"—Amount debitable to Rajasthan on account of Sutlej Valley Project.
(b) Shown in the Orissa State Finance Accounts for 1953-54 against the head "Post-war Development."
(c) Includes Rs. 2,31,625 on account of Development Schemes.
(d) Includes Rs. 21,23,750 on account of Development Schemes.

Sections D. and DD.—Posts and Telegraphs

Capital and Revenue Accounts

		Rs.
Revenue Account	Net Receipts	4,10,23,936
	Interest	1,70,00,339
Capital Account	Within the Revenue Account . . . . .	..
	Outside the Revenue Account	7,66,02,726
Renewals Reserve Fund	Credits	1,00,00,000
	Debits	1,13,93,923
Telephone Development Fund	Credits	76,02,680
	Debits	28,81,451

Major Head	No. of Account	Details of Accounts	Page	Amount of each Account		
				Detail	Major Head Total	
					Revenue	Expenditure
				Rs.	Rs.	Rs.
Capital Account	37	Detailed Account of Capital outlay	259	..	..	7,66,02,726
Revenue Account	36	Detailed Account of Profit or Loss	257	2,40,23,597	..	..
	38	Detailed Account of Postage and Message Revenue	260	..	27,97,58,158	..
	38-A	Detailed Account of Miscellaneous Revenue	261	..	16,18,97,935	..
			Total Gross Receipts	261	..	44,16,56,993
	39	Detailed Account of Working Expenses	262	..	40,06,32,157	..
		Net Receipts . . . . .		..	4,10,23,936	..
Interest	36	Interest on Capital	257	..	..	(a)1,70,00,339
		Total Revenue Account . . . . .		..	4,10,23,936	1,70,00,339
Renewals Reserve Fund	40	Appropriation to Renewals Reserve Fund	263	..	1,00,00,000	..
	40	Appropriation from Renewals Reserve Fund	263	..	..	1,13,93,923
Telephone Development Fund	40-A	Appropriation to Telephone Development Fund	263	..	76,02,680	..
	40	Appropriation from Telephone Development Fund	263	..	..	28,81,451

(a) Differs from the corresponding amount credited under "22—Interest on Debt and Other Obligations" by Rs. 2,61,453 representing interest on outlay on Capital Works during the period of construction debited to other Departments.

Sections D and DD—Posts and Telegraphs

CAPITAL AND REVENUE ACCOUNTS GENERAL

Included in this Section are the accounts of the Indian Posts and Telegraphs Department which supplies Postal, Telegraphs, Wireless and Telephone services in India. As India is one of the parties to the international agreements and conventions on Postal and Telegraph matters, the departmental organisation of mail and telegraph lines, etc., forms one of the units that together make up the international communications of the world.

Capital Account

2. A commercial system of accounts was introduced in the Indian Posts and Telegraphs Department with effect from 1925-26. The Block Account was prepared after valuing the assets, then in service, whether originally created out of Revenue or out of Loan funds, on the basis of their expected lives. Thereafter, Capital is being debited with the cost of construction of new assets. In 1931, the effective lives of the assets as assumed in 1925 were reconsidered and in most cases the periods of effective lives were enhanced. Accordingly, with effect from 1st April, 1933, the Block account was reconstituted after revaluing all the assets as on 1st April, 1925 on the basis of valuation as determined in 1931. It was also decided that, in the case of replacement works, the portion representing the excess cost over the original cost should be treated as fresh capital outlay. This was, however, modified with effect from 1st April, 1936 from which date the Renewals Reserve Fund (described in para 3 below) met the cost of all replacements, irrespective of their being higher or lower than the original cost. On the partition of the country on the 15th August, 1947 the Indian share of Capital outlay to the end of the pre-partition period under each category of assets was worked out in accordance with the percentages fixed by Government. After taking into account India's share so worked out, the total progressive interest bearing Capital Outlay stood at Rs. 35,71,45,260 on 31st March, 1948. Since the assets were taken over by either Government according to their physical location it is doubtful whether the book values are represented by the actual existence at present of corresponding assets under various categories. An inventory of the assets of the department has been compiled from the lists furnished by the Units from their records. The question of actual physical stock taking and detailed valuation of the entire assets is under consideration.

The total progressive interest bearing Capital stands at Rs. 72,34,06,544 on 31st March, 1954 (*vide* account No. 37).

Renewals Reserve Fund

3. Consequent on the introduction of the commercial system of accounting with effect from 1st April, 1925 a Depreciation Reserve Fund was instituted, to which contributions were made on a Sinking Fund plan. This Fund bore the cost of replacements to the extent of the depreciation accruing after 1st April, 1925 only. In 1931, it was decided that the contribution to the Depreciation Reserve Fund should be calculated on the straight line method with effect from 1st April, 1933 but the amount by which the closing balance in the Fund on 31st March, 1933 fell short of the balance that would have been there had the contribution from 1st April, 1925 been made on the straight line method, was treated as a debt to be repaid to the Fund by the Department out of future profits. The Fund also bore the whole cost of renewals and replacements except the portion representing the excess cost of replacement over the original cost which was treated as fresh capital outlay. With effect from 1st April, 1936, the Depreciation Reserve Fund was renamed as Renewals Reserve Fund, contributions to which were not made on the basis of the probable effective lives but on broader considerations such as the amount likely to be required for rehabilitation of assets and the amount of capital at charge. The new Reserve is designed to bear the cost of all replacements (irrespective of their being higher or lower than the original cost) and of assets sold, abandoned or otherwise disposed of. In view of the large accumulations in the Fund, it was not considered necessary to retain the obligations that the Department should make good from future surpluses the difference between the balance which should have been at the credit of the old Depreciation Reserve Fund under the straight line method of depreciation and the actual balance on 1st April, 1933.

The annual contribution to the Renewals Reserve Fund for the first five years was fixed at Rs. 25 lakhs per annum. This was reduced as a result of the separation of Burma and Aden. The position was, however, reviewed again in 1940 and the contribution was again fixed at Rs. 25 lakhs per annum, with effect from 1941-42. Additional contributions were also made from time to time due to the heavy programme of capital works undertaken for the developments of Telegraph and Telephone communications during the war. In view of the acquisition of the Licensed Telephone systems at Calcutta, Bombay and Madras during 1943-44, further contributions are also being made from that year onwards. The total contributions made upto 14th August, 1947 on account of the acquisition of the Telephone systems amounted to Rs. 96,28,600. For the post-partition period, the contribution for the Posts and Telegraphs assets (other than those relating to the Telephone systems at Calcutta, Bombay and Madras) was fixed at Rs. 38,96,000, while the contribution for the aforesaid systems was fixed at Rs. 13,07,400.

For the year 1953-54, the contribution for the Posts and Telegraphs assets (including those relating to the Telephone systems at Calcutta, Bombay and Madras) has been fixed at Rs. 1,00,00,000.

System of Accounting Capital Outlay and Expenditure met from the Renewals Reserve Fund

4. All capital outlay, including the amount met from the Renewals Reserve, is recorded in the first instance under the Capital major head "69—Capital Outlay on Posts and Telegraphs" outside the Revenue Account, the portion met from the Renewals Reserve Fund being subsequently deducted to arrive at the net interest bearing capital outlay. All expenditure on Postal buildings was debited to Revenue upto the accounts for 1945-46. The portion of capital expenditure which the

Government of India decided in each year to meet from Revenue was deducted in lump and transferred to a Capital major head within the Revenue Section of the account. With effect from 1st April, 1946, this arrangement has been held in abeyance, and the expenditure on Postal buildings continues to be recorded under the major head "69—Capital outlay on Posts and Telegraphs" outside the Revenue Account.

Telephone Development Fund

5. A Telephone Development Fund was constituted from 1st April, 1938, to finance Telephone Projects, including telegraph line works required primarily for telephone development. For this purpose, a sum of Rs. 2½ crores, the estimated cost of telephone works for a period of 5 years beginning with the year 1938-39, was provided under "69—Capital Outlay on Posts and Telegraphs—Amount appropriated to the Telephone Development Fund". This amount was transferred to a new major head "Telephone Development Fund" under "P—Deposits and Advances—Part II—Deposits not bearing interest—B—Reserve Funds". Expenditure on Telephone projects during a year was initially booked under the capital head "69—" and at the end of the year was transferred to the "Telephone Development Fund". The expenditure so transferred was, however, included in the total interest-bearing capital outlay of the Department. The Posts and Telegraphs Department did not pay interest on the amount appropriated to the Fund, nor did it receive interest on the unutilised balances of the Fund. A further sum of Rs. 4½ crores was appropriated to this Fund in 1940-41 for payment to the Government Telephone Board formed for the purpose of acquiring the shares of the Telephone Companies at Calcutta, Bombay and Madras. The intention was to amalgamate the assets acquired by the Board with the Posts and Telegraphs assets in 1943 and the Board was an interim device to secure earlier possession. Consequent on the inauguration of the Tele-communication Development Scheme (*vide* para 6 below) the Telephone Development Fund ceased to exist from 1943-44, and the unspent balance in that Fund on 31st March 1943, lapsed.

With a view to facilitating telephone expansion, which would not have been ordinarily possible owing to financial stringency, a scheme known as "Own Your Own Telephone Scheme" was introduced in December, 1949. Under this scheme advance rentals at the rate of Rs. 2,500 per connection in Bombay and Calcutta and Rs. 2,000 in other places are realised from the subscribers to cover the Capital expenditure to be incurred by the Department on the telephone connections. The advance rentals thus realised are credited to Revenue Receipts while a Reserve Fund called "Telephone Development Fund" is created by making an annual contribution of an equivalent amount, which is a charge to Working Expenses. The expenditure incurred is initially booked under "69—A Capital Outlay" and transferred to the "Telephone Development Fund" at the end of the year. As the balance left in the Fund will remain merged in the General Revenues, as in the case of Renewals Reserve Fund balances, interest is paid to the Department which is credited to Revenue of the Department. For the year 1953-54, the contribution to the "Telephone Development Fund" was Rs. 76,02,680 (*vide* statement No. 40—A showing appropriations and from Telephone Development Fund).

Tele-Communication Development Fund

6. During the World War II, a Tele-communication Development Scheme was approved by the Government of India for the development of Telegraph and Telephone communications in India, to meet both Civil and Defence requirements. The scheme was finally approved at a revised cost of Rs. 14·39 crores. Outlay on all works sanctioned under the Scheme, including the outlay on works which were wholly Defence or which were treated as combined Defence and Posts and Telegraphs Works was in the first instance recorded as outlay of the Posts and Telegraphs Department, and the portion relating to the Defence Department's requirements was subsequently transferred to that Department. In the case of combined works, the ratio in which the expenditure should be charged to the Defence Department was based on the broad consideration of the manner in which the assets were utilised. The Tele-communication Development Scheme was wound up on 31st March, 1947, and the surplus assets of the Defence Department constructed under the Scheme were acquired by the Posts and Telegraphs Department on payment of Rs. 4,55,19,393, the purchase price being fixed at 60 per cent of the cost of main net work of assets and 17½ per cent of the Regional portion of assets.

Fair Price Shops

7. A new sub-major head "Fair Price Shops" was opened with effect from 1943-44 under the major head "69—Capital Outlay on Posts and Telegraphs", in order to account for transactions connected with the running of grain shops and other schemes for the supply of food-grains etc., to the Posts and Telegraphs staff. The expenditure recorded under this sub-major head is included in the total interest bearing capital outlay of the Department and interest thereon is paid to General Revenues in the same manner as in the case of other capital outlay of the Department.

Revenue Account

8. The major portion of the receipts of the Department is derived from postage and message revenue which accrues chiefly from sale of stamps. The other important sources of revenue are commission on money orders and Indian Postal Orders, rent of wires and instruments leased to Railways and Canals, rent recovered from subscribers to telephone exchange, trunk call fees and interest on Renewals Reserve Fund and Telephone Development Fund balances.

The working expenses of the Department are incurred principally upon establishments, conveyance of mails, maintenance of Telegraph and Telephone lines and Exchanges and Wireless stations and manufacture of stamps and post-cards, printing and stationery. Contributions to cover expenditure on renewals etc. are also being made in full, irrespective of the financial results of the year, as a part of the year's working expenses. Annual contribution to the "Telephone Development Fund" equivalent to the advance rentals in respect of the Own Your Own Telephone Scheme is made by charging Working Expenses.

Upto the year 1934-35, the Department was making a lump contribution to General Revenues to cover its pensionary liability towards its employees. This arrangement was discontinued with effect from 1st April, 1935, and the actual amount of pension paid to its employees is now being met by the Department from that date. The commuted value of pensions paid during the years 1935-36 to 1937-38 was debited to Capital. From 1938-39 onwards, such payments are being met directly from

Revenue. The debit to Capital in respect of the payments for the years 1935-36 to 1937-38 was met from the Revenues of the Department by a system of equated payments spread over fifteen years, which included interest on Capital. On the partition of the country, the liability of India in respect of the commuted value of Pensions debited to Capital was worked out in accordance with the percentage fixed by Government, viz., at 82½ per cent of the outstandings on 14th August, 1947. The last payment made in 1952-53 liquidated the Indian share of the outstanding, so worked out, within the stipulated period.

The general plan of the Revenue Account of the Department is designed to enable the profit or loss under each of the branches, Post Offices, Telegraphs, Telephones and Radios, to be exhibited separately. In the case of general or joint receipts and charges, a distribution is made on a conventional basis suited to each case. The division of postage and message revenue between the Postal and Telegraph branches is made on the basis of an actual enumeration of telegrams issued in a specified period of the year.

The Department pays to General Revenues interest on capital invested. It is payable on the total capital invested, whether financed from Revenues or from Loan Funds, and is recorded under a separate head in the Revenue Account.

The Department receives a rebate or pays a surcharge, as the case may be, in respect of the interest on the net profit or loss on the working of the Department as determined by the account. The amount of this rebate or surcharge is calculated on the ascertained accumulated profit or loss of the Department to the end of the previous year. The Department makes, out of its profits, an outright contribution, as fixed every year, to General Revenues. The adjustment is made by eliminating (without financial effect) the amount of contribution, from the profits for the year concerned when determining the accumulated surplus for the purpose of calculation of interest rebate. The contributions for 1947-48 (both pre-partition and post-partition periods) have been fixed as 75 per cent and those from 1948-49 to 1953-54 as 50 per cent of the actual surplus for the years.

No. 36—STATEMENT of Profit and Loss on working each BRANCH of the INDIAN POSTS AND TELEGRAPHS DEPARTMENT for the year ended the 31st March, 1954.

	Post Office	Telegraphs	Telephones	Radios	Total
	Rs.	Rs.	Ps.	Rs.	Rs.
Working Expenses	26,45,67,884	5,71,65,752	7,76,04,406	12,94,115	40,06,32,157
Interest on Capital Outlay	10,33,416	84,66,279	1,20,20,228	1,71,544	2,16,91,467
Interest Surcharge (+) or rebate (—) on accumulated net loss or profit since the 1st April 1925 to the end of 1952-53 (vide details shown below)	+42,707	—15,85,618	—32,48,322	+1,00,105	—46,91,128
Total Expenditure	26,56,44,007	6,40,46,413	8,63,76,312	15,65,764	41,76,32,496
Gross Receipts	26,51,80,379	6,01,41,170	11,52,91,097	10,43,447	44,16,56,093
Net Profit (+) or Loss (—) for the year	—4,63,628	—39,05,243	+2,89,14,785	—5,22,317	+2,40,23,597

DETAILED ACCOUNT of INTEREST SURCHARGE or REBATE adjusted in the ACCOUNTS for 1953-54

	Post Office	Telegraphs	Telephones	Radios	Total
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Accumulated Profit (+) or Loss (—) to the end of 1951-52.	+83,69,936	+4,99,52,429	+8,66,33,517	—29,12,513	+14,10,43,369
2. Gross Profit (+) or Loss (—) for 1952-53	—1,94,42,506	+29,40,358	+3,57,94,397	—5,69,570	+1,87,22,679
3. Deduct—Amount contributed to the General Revenues.	—97,21,253	+14,70,179	+1,78,97,198	—2,84,785	+93,61,339
4. Net Profit (+) or Loss (—) for 1952-53	—97,21,253	+14,70,179	+1,78,97,199	—2,84,785	+93,61,340
5. Adjustment of previous years' transactions.	—8,784	+74,774	—10,80,974	+9,256	—10,05,728
6. Accumulated Profit (+) or Loss (—) to the end of 1952-53 in respect of which Interest rebate or surcharge is to be calculated for adjustment in 1953-54	—13,60,101	+5,04,97,382	+10,34,49,742	—31,88,042	+14,93,98,981
7. Interest surcharge (+) or rebate (—) adjusted in the accounts for 1953-54 calculated at the rate of 3.14 per cent of item 6 above.	+42,707	—15,85,618	—32,48,322	+1,00,105	—46,91,128

No. 37—STATEMENT of CAPITAL OUTLAY in the INDIAN POSTS AND TELEGRAPHS DEPARTMENT during and to the end of the year ended 31st March, 1954

1	Outlay during the year					Outlay to the end of the year				
	Post Office	Telegraphs	Telephones	Radios	Total	Post Office	Telegraphs	Telephones	Radios	Total
	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
FIXED ASSETS—										
Lands and Buildings	27,73,781	10,47,457	63,58,087	1,79,781	1,03,59,086	3,38,65,589	2,38,68,912	5,24,91,395	23,01,185	11,25,27,081
Railway Mail Vans owned by Post Office . . . . .	..	..	..	..	..	11,07,695	..	..	..	11,07,695
Telegraph and Telephone Lines and Wires and Radio Masts and Aerials . . . . .	..	1,68,13,777	1,99,04,339	17,528	3,67,35,644	..	23,08,80,318	14,36,61,030	3,21,424	37,48,62,772
Apparatus and Plant	6,601	17,24,813	3,02,07,787	6,77,983	3,26,17,184	4,99,408	1,40,79,023	15,48,07,138	30,64,431	17,21,50,000
Furniture and Fittings . . . . .	..	..	..	..	..	..	..	..	..	..
Lease Tools and Plant . . . . .	..	..	..	..	..	..	..	..	..	..
Motor Vehicles . . . . .	..	..	..	..	..	..	..	2,00,481	..	2,00,481
General Administration Establishment and other charges, etc. etc. . . . .	..	..	(c) 15,15,580	..	(c) 15,15,580	..	..	48,83,242	..	48,83,242
Total Fixed Assets	(a) 27,90,862	(a) 1,95,86,047	(a) 5,79,85,793	(a) 8,75,292	(a) 8,12,27,494	(a) 3,54,72,093	(a) 26,88,28,253	(a) 35,60,48,286	(a) 56,87,040	(a) 66,80,31,271
Deduct—Receipts on Capital Account . . . . .	..	..	..	..	..	10,98,547	4,65,188	1,244	..	15,64,979
Total	27,80,862	1,95,86,047	5,79,85,793	8,75,292	8,12,27,494	3,43,74,145	26,83,63,065	35,60,42,042	56,87,040	66,44,66,292
OTHER ASSETS—										
Stores and Manufacture Suspense . . . . .	..	—47,73,954	..	..	—47,73,954	..	(f) 5,48,42,492	..	..	(f) 5,48,42,492
Fair Price Shops	(b) 1,49,186	..	..	..	(b) 1,49,186	1,937	..	..	..	1,937
Shares of the Government Telephones Board Ltd. . . . .	..	..	..	..	..	..	..	95,30,241	..	95,30,241
Payment to Calcutta Telephone District (Bengal Telephone Corporation). . . . .	..	..	..	..	..	..	..	45,000	..	45,000
Total	20,20,548	1,48,12,093	5,70,85,793	8,75,292	7,66,02,726	3,43,76,082	32,32,05,557	36,50,17,283	56,87,040	72,88,85,082

Deduct—Receipts from Bengal Telephone Corporation . . . . .	..	..	..	..	..	..	..	54,79,418	..	54,79,418
Total Interest bearing Capital Outlay	29,29,548	1,48,12,093	5,79,85,793	8,75,292	(d)7,66,02,726	3,48,76,082	32,32,05,557	36,01,37,865	56,87,040	(g)72,34,06,544
Deduct—Portion of Capital Outlay financed from Revenue . . . . .	..	..	..	..	..	1,05,16,649	..	..	..	1,05,16,649
Capital Outlay outside the Revenue Account	29,29,548	1,48,12,093	5,79,85,793	8,75,292	7,66,02,726	2,38,59,433	32,32,05,557	36,01,37,865	56,87,040	(h)71,28,89,895

(a) (i) Includes credits to Capital on account of sale and abandonment of assets, the original cost of plant recovered in the case of Telephone Districts, and write off of losses of loose tools and plant (Working Expenses bearing the debit on account of such write off), as detailed below:—

Particulars of assets	Post Office	Tele-graphs	Tele-phones	Radios	Total
	Rs.	Rs.	Rs.	Rs.	Rs.
CREDITS					
Lands and Buildings	23,172	..	..	506	23,678
Telegraph and Telephone Lines and Wires and Radio Masts and Aerials . . . . .	..	2,15,403	58,748	3,570	2,77,721
Apparatus and Plant . . . . .	..	71,082	5,08,318	..	5,79,400
Furniture and Fittings . . . . .	..	..	..	..	..
Loose Tools and Plant . . . . .	..	..	..	..	..
Motor Vehicles . . . . .	..	..	..	..	..
Total credits	23,172	2,86,485	5,67,066	4,076	8,80,799

(ii) Does not include the cost of assets, viz., Rs. 28,81,451, built out of Telephone Development Fund. See statement showing Appropriation to and from Telephone Development Fund.

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

(c) Represents expenditure not yet allocated between Lands and Buildings, Lines and Wires and Apparatus and Plant of Calcutta Telephone Automatization Project and Bombay Telephone Expansion Project.

(d) Charged—Nil.
Voted—Rs. 7,66,02,726.

(e) Includes (i) Rectification of misclassifications between Capital and Revenue—

	Rs.
Post Office	2,52,320
Telegraphs	—34,100
Telephones (including Telephone Districts).	—8,74,836
Radios	17,878

(ii) Inter-branch transfer of Rs. —7,39,444 Telegraphs, Rs. 7,39,444 Telephones.

(iii) Rs. 31,988 (under Telegraphs) on account of rectification of items classified wrongly in the accounts for pre-overall period under "69-A—Stores Suspense—Purchase I.S.D.", instead of under "69-A—II—Apparatus and Plant". No contra entry under head "69-A—Stores Suspense" is made since balances of General Stores had already been rehabilitated on the basis of the results of overall verification of stores.

(f) Includes (i) Rs. —3,66,990 on account of rectification of misclassification.

(ii) Rs. 10,737 being the value of Stores taken over from ex-Gwalior State as a result of Federal Financial Integration.

(iii) Rs.—18,47,977 on account of outright closure of pre-partition work orders remaining incomplete on 14th August 1947.

(g) This does not include expenditure met from Depreciation/Renewals Reserve Fund for reduction or avoidance of debt in respect of Renewals and Replacements of assets existing on 1st April 1925, that expenditure being the difference between the depreciated value on 1st April 1925 and the original value of those assets which under the rules of allocation previously in force was treated as a direct charge under Capital. This new arrangement took effect from 1st April 1933. As the reconstituted Capital Account of the Department started with depreciated values of assets on 1st April 1925, these amounts should theoretically go to write up the Capital Account of the Department.

(h) The figure adopted in the Combined Finance and Revenue Accounts for 1952-53 has been

(i) decreased by Rs. 10,05,728 on account of rectification of misclassification;

(ii) decreased by Rs. 18,47,977 vide footnote (f) (iii) above; and

(iii) increased by Rs. 31,988 and Rs. 10,737 due to correction in the Capital Account vide footnotes (e) (iii) and (f) (ii) above respectively.

No. 38—DETAILED STATEMENT of POSTAGE and MESSAGE REVENUE of the INDIAN POSTS AND TELEGRAPHS DEPARTMENT during the year ended 31st March, 1954.

	Total	Apportionment between branches			
		Post Office	Telegraphs	Telephones	Radios
	Rs.	Rs.	Rs.	Rs.	Rs.
JOINT POSTAL AND TELEGRAPH RECEIPTS—					
Sale of Ordinary Stamps	19,68,27,232	16,39,66,558	(a) 3,27,85,704	..	74,970
Deduct—Refund of Ordinary Stamps	2,05,472	2,05,472	..	..	..
Sale of Service Stamps	3,84,17,578	3,84,17,578	..	..	..
Total Joint Postal and Telegraph Receipts	23,50,39,338	20,21,78,664	3,27,85,704	..	74,970
POSTAL RECEIPTS—					
Postage realised in Cash	2,33,53,531	2,33,53,531	..	..	..
Net receipts from other Postal Administrations.	72,34,660	72,34,660	..	..	..
Total	3,05,88,191	3,05,88,191	..	..	..
Deduct—					
Refund of Postage	53,522	53,522	..	..	..
Net payments to other Postal Administrations.	50,50,419	50,50,419	..	..	..
Total Deductions	51,03,941	51,03,941	..	..	..
Net Postal Receipts	2,54,84,250	2,54,84,250	..	..	..
TELEGRAPH (including Radio) RECEIPTS—					
Telegraph charges realised in cash	2,34,61,141	..	2,81,61,962	..	3,02,179
Net receipts from other Telegraph Administrations.	10,51,930	..	10,51,930	..	..
Net receipts from Radio Companies	1,90,686	..	..	..	1,90,686
Total	2,97,06,757	..	2,92,13,892	..	4,92,865
Deduct—					
Net payments to other Telegraph Administrations.	1,19,09,806	..	1,19,09,806	..	..
Net payments to Radio Companies	51,887	..	..	..	51,887
Refunds of overcharges and payments of delivery charges.	13,22,398	..	13,14,265	..	8,133
Foreign Traffic Exchange Adjustment (Transferred to Miscellaneous Revenue).	—28,11,904	..	—27,89,778	..	—22,126
Total Deductions	1,04,72,187	..	1,04,34,293	..	37,894
Net Telegraph (including Radio) Receipts	1,92,34,570	..	1,87,79,599	..	4,54,971
Total Postage and Message Revenue	27,97,58,158	22,76,62,914	5,15,65,303	..	5,29,941

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

No. 38-A—DETAILED STATEMENT of MISCELLANEOUS REVENUE of the INDIAN POSTS AND TELEGRAPHS DEPARTMENT during the year ended 31st March, 1954

	Total	Apportionment between branches			
		Post Office	Telegraphs	Telephones	Radios
	Rs.	Rs.	Rs.	Rs.	Rs.
JOINT RECEIPTS—					
Interest on Renewals Reserve Fund Balances.	16,90,235	98,578	3,49,379	6,99,153	73,145
Fees and other Receipts	6,30,806	1,99,912	1,66,821	2,56,357	7,716
Deduct—Refunds	5,280	2,610	1,478	1,956	106
Total Joint Receipts	23,15,761	2,65,830	10,14,722	9,54,454	80,755
POSTAL RECEIPTS—					
Receipts on account of Money Orders, British Postal Orders and Indian Postal Orders.	3,26,65,332	3,26,65,332	..	..	..
Deduct—Refunds	1,926	1,926	..	..	..
Net	3,26,63,376	3,26,63,376	..	..	..
Fees and other Receipts	48,99,103	48,99,103	..	..	..
Deduct—Miscellaneous Refunds	3,11,761	3,11,761	..	..	..
Total Postal Receipts	3,72,50,718	3,72,50,718	..	..	..
TELEGRAPH (including Radio) RECEIPTS—					
Rent of Wires and Instruments leased to Railways and Canals etc.	62,42,094	..	62,42,094	..	..
Recoveries from Guarantors	1,63,312	..	1,42,756	..	25,556
Foreign Traffic Exchange Adjustment	—28,11,904	..	—27,89,778	..	—22,126
Fees and other Receipts	44,40,049	..	40,10,737	..	4,29,312
Deduct—Miscellaneous Refunds	44,396	..	44,396	..	..
Total Telegraph (Including Radio) Receipts	79,93,655	..	75,60,913	..	4,32,742
TELEPHONE RECEIPTS—					
Rental and Local Call fees	(a) 7,19,50,369	..	..	7,19,50,369	..
Trunk and P.C.O. Call fees	4,10,93,985	..	..	4,10,93,985	..
Royalties from Telephone Companies and on licenses for private telephone lines and systems	98,657	..	..	98,657	..
Recoveries from Guarantors	43,009	..	..	43,009	..
Fees and other Receipts	19,15,668	..	..	19,15,668	..
Interest on Telephone Development Fund	5,73,628	..	..	5,73,628	..
Deduct—Miscellaneous Refunds	13,38,327	..	..	13,38,327	..
Total Telephone Receipts	11,43,36,489	..	..	11,43,36,489	..
Receipts in England	1,310	915	232	151	9
Loss or Gain by Exchange	2	2	..	..	..
Total Miscellaneous Revenue	16,18,97,935	3,75,17,465	85,75,867	11,52,91,697	5,13,506
Total Postage and Message Revenue (Account No. 38).	27,97,58,158	22,76,62,914	5,15,65,303	..	5,29,941
Total Gross Receipts	44,16,56,093	26,51,80,379	6,01,41,170	11,52,91,697	10,43,447

(a) Includes Rs. 76,02,680 on account of advance Rentals realised under the Own Your Own Telephone Scheme. See also paragraph 5 of the explanatory notes on Page 255.

No. 39—STATEMENT of WORKING EXPENSES of the INDIAN POSTS AND TELEGRAPHS DEPARTMENT for the year ended 31st March, 1954

Heads	Expenditure in India	Expenditure in England	Loss or gain by exchange	Total	Apportionment between branches			
					Post Office	Telegraphs	Telephones	Radios
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
C. General Administration . . .	2,22,59,966	44,719	77	2,23,04,762	20,44,123	59,31,880	1,40,35,042	2,93,717
D. Accounts and Audit . . .	1,06,48,800	..	..	1,06,48,800	69,76,557	23,96,525	11,62,237	1,13,481
E. Control Circle Offices . . .	96,76,179	..	..	96,76,179	71,47,563	15,45,708	9,28,517	56,391
F. Engineering Expenses . . .	1,50,30,452	..	..	1,50,30,452	..	1,11,52,860	33,95,305	4,82,287
G. Pensionary Charges . . .	1,79,24,584	11,17,901	1,945	1,90,44,430	1,29,43,024	33,29,472	26,43,534	1,28,400
H. Stamps, Post cards, Printing and Stationery . . .	2,35,57,213	..	..	2,35,57,213	1,97,12,602	24,54,850	12,45,549	1,44,212
I. Maintenance of Assets . . .	2,51,62,881	..	..	2,51,62,881	41,03,416	61,20,987	1,46,38,847	2,99,631
J. Postal Expenses . . .	23,65,46,189	..	..	23,65,46,189	23,65,46,189	..	..	..
K. Telegraph Traffic . . .	2,11,75,463	..	..	2,11,75,463	..	2,11,75,463	..	..
L. Radio Expenses . . .	11,04,307	..	..	11,04,307	..	..	..	11,04,307
M. Telephone Expenses . . .	3,57,44,716	..	..	3,57,44,716	..	..	3,57,44,716	..
N. Contribution to Renewals Reserve Fund . . .	1,00,00,000	..	..	1,00,00,000	3,00,000	34,00,000	61,00,000	2,00,000
NN. Contribution to Telephone Development Fund . . .	76,02,680	..	..	76,02,680	..	..	76,02,680	..
Total . . .	43,64,33,430	11,62,620	2,022	43,75,98,072	28,97,73,474	5,75,07,745	8,74,94,427	28,22,426
O. Deduct—Credits to Working Expenses.	3,69,65,915	..	..	3,69,65,915	1,38,53,047	75,84,646	1,54,44,986	83,236
Net Working Expenses . . .	39,94,67,515	11,62,620	2,022	40,06,32,157	27,59,20,427	4,99,23,099	7,20,49,441	27,39,190
Inter-Branch Adjustments . . .	..	..	..	..	-1,13,52,543	+72,42,653	+55,54,965	-14,45,075
GRAND TOTAL . . .	39,94,67,515	11,62,620	2,022	(a)40,06,32,157	26,45,67,884	5,71,65,752	7,76,04,406	12,94,115

(a) Charged . . . Nil.
Voted . . . Rs. 40,06,32,157

No. 40—STATEMENT showing the APPROPRIATIONS to and from the RENEWALS RESERVE FUND of the INDIAN POSTS and TELEGRAPHS DEPARTMENT during the year ended 31st March, 1954 and the balance at credit of the FUND at the commencement and end of the year.

	Balance on 1st April, 1953	Amount Appropriated from Revenue (See Account No. 39)	Appropriation from the Fund	Balance on 31st March, 1954
	Rs.	Rs.	Rs.	Rs.
Post Office	22,31,556	3,00,000	3,96,337	21,35,219
Telegraphs	2,72,12,986	34,00,000	37,25,390	2,68,87,596
Telephones (including Telephone Districts)	2,28,37,546	61,00,000	72,43,065	2,16,94,481
Radios	22,44,028	2,00,000	29,131	24,14,897
Total	(a) 5,45,26,116	1,00,00,000	(b) 1,13,93,923	5,31,32,193

(a) Includes Rs. — 55,292 in rectification of an adjustment made without financial effect in the Finance and Revenue Accounts for 1949-50 in respect of pre-partition transactions.

(b) Includes—

(i) Rs. 1,05,14,868 on account of Renewals and Replacements of assets of the Posts and Telegraphs Department.

(ii) Rs. 8,80,799 on account of assets (excluding lands, Loose Tools and Plant) sold, abandoned or replaced by assets other than like by like or otherwise disposed of, without being replaced, in respect of Posts and Telegraphs Department assets (including Telephone District assets).

(iii) Rs.— 1,744 for other purposes (e.g., due to compensation on account of pre-mature surrender of wires by Railways and Canals).

No. 40-A—STATEMENT showing the APPROPRIATIONS to and from the TELEPHONE DEVELOPMENT FUND of the INDIAN POSTS AND TELEGRAPHS DEPARTMENT during the year ended the 31st March, 1954 and the balance at credit of the FUND at the commencement and end of the year.

	Balance on 1st April, 1953	Credit to the Fund during the year (See Account No. 39)	Amount Appropriated from the Fund	Balance on 31st March, 1954
	Rs.	Rs.	Rs.	Rs.
Telephones	1,59,07,785	76,02,680	(a) 28,81,451	2,06,29,014

(a) This comprises expenditure on—

	Rs.
(i) Buildings	—34,585
(ii) Trunk Lines and Wires	4,07,146
(iii) Local Lines and Wires	16,45,164
(iv) Apparatus and Plant	8,63,726

D. and DD. Posts and Telegraphs.

Section E.—Debt Services

REVENUE, RS. 10,38,91,313

EXPENDITURE, RS. 53,30,80,431

MAJOR HEAD	No. of Account	DETAIL OF ACCOUNTS	Page	Amount of each Account	
				Major Head Total	
				Revenue	Expenditure
				Rs.	Rs.
Interest	41	Receipts	268	10,38,91,313	
Interest on Debt and Other Obligations—Central	41A	Expenditure	273		35,54,51,803
Do. State	41B	Expenditure	281		86,25,609
Appropriation for Reduction or Avoidance of Debt	42	Expenditure	283		16,90,03,019
		Total		10,38,91,313	53,30,80,431

This Section deals with the receipts and charges connected with the services of the Public Debt of the Central and State Governments and with the unfunded obligations of the several Governments in India.

XX.—Interest

The revenue under this head is derived chiefly from payments made by public bodies and individuals on account of interest on loans and advances by the Central and State Governments and from investments of their cash balances. The interest on investments of the Silver Redemption Reserve, less any capital depreciation of the investments, is also credited to this

head; see Note on 'Silver Redemption Reserve—Purchases and Sales of Silver' on pages 576 and 577.

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 269.

No. 41—ACCOUNT of INTEREST RECEIPTS for the year ended 31st March, 1954

	Central Government	STATE GOVERNMENTS							Carried over
		Government of Andhra (a)	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras (Composite) (b)	Government of Madras (Residuary) (a)	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SOURCES OF INTEREST									
Loans and Advances									
Loans and Advances by the Central Government (see Account No. 93; page 536)	1,12,04,203	..	..	..	..	..	..	..	1,12,04,203
Loans and Advances by State Governments (see Account No. 94; pages 537—545)	..	7,97,286	3,88,988	19,78,848	96,43,828	35,21,589	21,00,167	25,59,477	2,09,90,183
Total	1,12,04,203	7,97,286	3,88,988	19,78,848	96,43,828	35,21,589	21,00,167	25,59,477	3,21,94,386
Interest realised on investments of Cash Balances	1,08,13,330	..	4,82,174	24,53,841	44,58,790	38,55,541	..	1,82,762	2,32,46,438
Arrears due to Government									
Of Land Revenue	..	23,646	..	10,598	1,583	1,614	33,090	40,293	1,10,824
Of Other Revenue	2,06,480	7,271	..	..	1,15,116	1,35,013	12,014	4,768	4,80,660
Total	2,06,480	30,917	..	10,598	1,16,699	1,36,627	45,104	45,059	5,91,484
Sundry Accounts									
Interest on Irrigation Capital Outlay incurred before 1st April 1937	..	..	..	11,50,000	..	..	..	..	11,50,000
Percentage from Subscribers to Service Funds on Foreign Service	197	..	..	..	..	..	..	..	197
Miscellaneous	62,06,767	23,415	..	11,045	1,07,651	4,848	23,930	21,953	63,99,609
Total	62,06,964	23,415	..	11,61,045	1,07,651	4,848	23,930	21,953	75,49,806
Receipts in England—									
Interest, etc., on Silver Redemption Reserve holdings appropriated to Revenue	9,44,134	..	..	..	..	..	..	..	9,44,134
Interest on India Debt, remaining unclaimed for ten years, repaid by the Bank of England and the Bank of Ireland etc	846	..	..	..	..	..	..	..	846
Interest on deposits with the United Kingdom Exchequer	12,06,704	..	..	..	..	..	..	..	12,06,704
Other items	(c) 99,478	..	..	..	..	..	..	..	99,478
Total	22,51,162	..	..	..	..	..	..	..	22,51,162
Deduct—Refunds	15,58,879	932	482	..	5,333	6,543	29,635	5,886	16,07,690
Total Interest Receipts	2,91,23,260	8,60,088	8,70,680	66,04,932	1,48,21,635	75,12,062	21,39,566	28,03,365	6,42,25,586

(a) Represent transactions for the period from 1st October, 1953 to 31st March, 1954.

(b) Represents transactions for the period from 1st April, 1953 to 30th September, 1953.

(c) See foot note (d) on page 536.

No. 41—ACCOUNT of INTEREST RECEIPTS for the year ended 31st March, 1954—*conold.*

	Brought forward	STATE GOVERNMENTS											Total
		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SOURCES OF INTEREST													
Loans and Advances													
Loans and Advances by the Central Government (see Account No. 93; page 536)	1,12,04,293	..	..	..	..	..	..	..	..	..	..	..	1,12,04,293
Loans and Advances by State Governments (see Account No. 94; pages 537—545)	2,09,90,183	3,85,957	16,58,695	25,39,541	17,04,957	19,14,448	5,78,457	6,18,495	91,654	3,31,405	15,34,846	12,70,923	3,36,19,561
Total	3,21,94,386	3,85,957	16,58,695	25,39,541	17,04,957	19,14,448	5,78,457	6,18,495	91,654	3,31,405	15,34,846	12,70,923	4,48,23,764
Interest realized on investments of Cash Balances	2,32,46,438	7,12,231	6,19,947	1,14,754	..	84,32,005	29,28,804	33,37,525	18,55,928	37,75,960	22,55,935	19,18,834	5,01,98,361
Arrears due to Government													
Of Land Revenue	1,10,824	59,552	..	..	80,457	..	..	71,454	..	13,019	492	22,607	3,58,405
Of Other Revenue	4,80,660	9,774	..	..	1,41,441	..	402	60,041	..	6,765	..	1,03,570	8,02,653
Total	5,91,484	69,326	..	..	2,21,898	..	402	1,31,495	..	19,784	492	1,26,177	11,61,058
Sundry Accounts													
Interest on Irrigation Capital Outlay incurred before 1st April 1937	11,50,000	10,68,200	..	..	12,07,781	..	..	..	..	..	..	..	34,25,981
Percentage from Subscribers to Service Funds on Foreign Service	197	..	..	..	..	..	..	..	..	..	..	..	197
Miscellaneous	63,99,609	160	16,492	..	2,585	..	51,681	47,77,808	90	1,43,299	4,783	4,59,143	1,18,55,650
Total	75,49,806	10,68,360	16,492	..	12,10,316	..	51,681	47,77,808	90	1,43,299	4,783	4,59,143	1,52,81,778
Receipts in England—													
Interest, etc., on Silver Redemption Reserve holdings appropriated to Revenue	9,44,134	..	..	..	..	..	..	..	..	..	..	..	9,44,134
Interest on India Debt, remaining unclaimed for ten years, repaid by the Bank of England and the Bank of Ireland etc.	846	..	..	..	..	..	..	..	..	..	..	..	846
Interest on deposits with the United Kingdom Exchequer	12,06,704	..	..	..	..	..	..	..	..	..	..	..	12,06,704
Other items	99,478	..	..	..	..	..	..	..	..	..	..	..	99,478
Total	22,51,162	..	..	..	..	..	..	..	..	..	..	..	22,51,162
Deduct—Refunds	16,07,690	206	105	1,863	2,458	80,21,616	1,34,780	23,584	10,505	8,530	13,183	290	98,24,810
Total Interest Receipts	6,42,25,586	22,35,668	22,95,029	26,52,432	31,34,713	23,24,837	44,24,564	88,41,739	19,37,167	42,61,918	37,82,873	37,74,787	10,38,91,313

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 Revenue 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, page 572).

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, "LXV-A—Contribution from Railways" and portion of the dividend representing element of interest is transferred from that head and credited to the head, "Amount met from Railway Contribution" under, "D—Transfers". See also para 6 of the Explanatory Note to Account No. 22-A in Sections B and B B and the note under the head, "XLV-A—Contribution from Railways" in Sections J and J J.

6. The interest on Irrigation capital outlay incurred before 1st April 1937 in Bihar, Orissa and West-Bengal is however, credited to the head "XX—Interest" as under the scheme for the decentralisation of balances and the cancellation and consolidation of Provincial (now States) Governments' debts, no debt corresponding to the capital invested was outstanding in those Provinces (now States) on 31st March, 1937 and no interest is, therefore, paid to the Central Government on this account and brought to account under this head. The Governments concerned, however, decided that interest on the Capital invested should be an actual charge to the Irrigation accounts and hence its inclusion under the head "XX—Interest".

No. 41-A—ACCOUNT of INTEREST paid on the PUBLIC DEBT and OTHER OBLIGATIONS of the CENTRAL GOVERNMENT for the year ended 31st March 1954.

	Amount of loan on 31st March 1954	Annual amount of interest	Amount of interest paid during the year
A—INTEREST ON ORDINARY DEBT	Rs.	Rs.	Rs.
(i) RUPEE DEBT			
Permanent Loans.			
<i>Loans bearing interest at 4½ per cent:—</i>			
Loan, 1955-60	9,05,63,700	40,75,367	39,70,912
Loan, 1958-68	5,85,19,500	26,33,377	24,90,514
Total	14,90,83,200	67,08,744	64,61,426
<i>Loans bearing interest at 4 per cent:—</i>			
Loan, 1953-63 . . . . .	..	..	72 (a)
Loan, 1960-70	63,30,26,300	2,53,21,052	2,46,90,903
Total	63,30,26,300	2,53,21,052	2,46,90,975
Total carried over	78,21,09,500	3,20,29,796	3,11,52,401

(a) Misclassification, rectified in the subsequent year's account.

E—Debt Services.

No. 41-A—ACCOUNT of INTEREST paid on the PUBLIC DEBT and OTHER OBLIGATIONS of the CENTRAL GOVERNMENT for the year ended 31st March, 1954—*contd.*

	Amount of loan on 31st March, 1954	Annual Amount of interest	Amount of interest paid during the year
	Rs.	Rs.	Rs.
Brought forward	78,21,09,500	3,20,29,796	3,11,52,401
A.—INTEREST ON ORDINARY DEBT—<i>contd.</i>			
(i) PUBLIC DEBT— <i>contd.</i>			
<i>Permanent Loans—<i>contd.</i></i>			
<i>Loans bearing interest at 3½ per cent—</i>			
<i>Loans, 1954-59</i>	12,95,89,100	45,35,618	41,83,329
National Plan Bonds, 1961	75,28,99,700	2,63,51,469	89,26,124
Total	88,24,88,800	3,08,87,107	1,31,09,453
<i>Loans bearing interest at 3 per cent—</i>			
<i>First Development Loan, 1970-75</i>	1,15,05,83,200	3,45,17,496	3,38,16,039
Loan, 1896-97	8,93,34,600	26,80,038	23,16,252
Victory Loan, 1957	1,14,06,89,400	3,42,20,682	4,06,78,304
Second Victory Loan, 1959-61	1,13,65,63,800	3,40,96,914	2,61,73,241
Bhopal Loan, 1966-76	1,18,73,200	3,56,196	3,23,365
Loan, 1956-61	..	..	23 (b)
Loan, 1953	..	..	6 (b)
Loan, 1963-65	1,16,17,46,100	3,48,52,383	3,35,81,474
Funding Loan, 1966-68	1,10,11,78,000	3,30,35,340	3,21,98,626
Loan, 1958	50,35,63,300	1,51,06,899	1,48,06,357
Conversion Loan, 1946	2,48,91,66,121	7,46,74,983	7,38,21,225
Loan, 1964	30,33,10,400	90,99,312	91,68,538
Total	9,08,80,08,121	27,26,40,243	26,68,83,450
<i>Loans bearing interest at 2½ per cent—</i>			
Loan, 1962	75,86,72,300	2,08,63,488	1,95,95,860
Loan, 1960	45,63,06,800	1,25,48,437	1,21,42,924
Loan, 1976	14,77,48,000	40,63,070	40,97,550
Total	1,36,27,27,100	3,74,74,995	3,58,36,334
<i>Loans bearing interest at 2½ per cent—</i>			
Loan, 1961	57,00,68,700	1,42,51,717	1,35,86,983
Bhopal War Bonds, 1957	26,24,800	65,615	84,080
Loan, 1955	60,45,00,900	1,51,12,522	1,50,43,806
Total	1,17,71,94,200	2,94,29,854	2,87,14,869
<i>Loans bearing interest at 2½ per cent—</i>			
Loan, 1954	35,06,06,300	78,88,642	81,67,009
Interest on Central Government Share of Pre-integrated Public Debt of—			
Mysore	..	..	(a) 62,69,700
Travancore-Cochin	..	..	4,01,000
Total	..	..	66,70,700
<i>Paid in India on Loans in course of Discharge—</i>			
<i>Interest on—</i>			
5 per cent. Loan, 1939-44			450
5 per cent. Loan, 1940-43			35
5 per cent. Loan, 1945-55			5,657
4½ per cent. Bonds, 1934			261
4½ per cent. Loan, 1950-55			5,969
4 per cent. Loan, 1948-53			714
3½ per cent. Loan, 1900-01			18,599
3½ per cent. Loan, 1842-43			747
3½ per cent. Loan, 1947-50			6,04,463
3½ per cent. Loan, 1854-55			2,086
3½ per cent. Loan, 1865			4,666
3½ per cent. Loan, 1879			86
3 per cent. Loan, 1951-54			2,77,000
3 per cent. Loan, 1953-55			1,96,47,886
3 per cent. Loan, 1949-52			25,471
3 per cent. Defence Bonds, 1946			1,99,021
2½ per cent. Loan, 1948-52			3,173
2½ per cent. Loan, 1950			1,413
Total			2,07,97,697
Total Interest on Permanent Loans—Carried over			41,13,31,913

(a) Differs from the corresponding amount shown in Account No. 41-B against the head "D—Transfers—Deduct—Interest on specific debt repayable by the Government of India" due to the adjustment of Rs. 47,24,700 representing the arrears of interest upto 1952-53 in the State Books under the Receipt Head "XX—Interest".

(b) Misclassification, rectified in the subsequent year's account.

No. 41-A—ACCOUNT of INTEREST paid on the PUBLIC DEBT and OTHER OBLIGATIONS of the CENTRAL GOVERNMENT for the year ended 31st March, 1954—*contd.*

		Amount of interest paid during the year
		Rs.
Brought forward		41,13,31,913
A—INTEREST ON ORDINARY DEBT—<i>contd.</i>		
(i) RUPEE DEBT—<i>concd.</i>		
<i>Discount on Rupee Loans—</i>		
Discount written off to Revenue . . . . .		..
Discount on Loans		69,74,000
	Total	69,74,000
<i>Floating Loans</i>		
Discount on Treasury Bills		7,58,82,374
Interest on Treasury Deposits Receipts		8,020
	Total	7,58,90,394
<i>Other Items</i>		
Expenditure in connection with the issue of new loans		1,64,688
Management of Debt		22,41,689
Miscellaneous		33,335
	Total	24,39,712
	Total Interest on Rupee Debt	49,66,36,019
<i>Deduct—Interest realised on investment of cash balance in short term bonds, etc.</i>		(b)99,23,435
	Net Interest on Rupee Debt	48,67,12,584
(ii) STERLING DEBT		
	Amount of Loan on 31st March, 1954	Annual Amount of interest
	£	£
		Amount of interest paid during the year
		£
<i>Interest on Loans contracted in England under various Acts—</i>		
India 4½ per cent. Stock (1958—68)	416,356	18,736
India 4 per cent. Stock (1948—53) (a)		322
India 3½ per cent. Stock (1954—59)	280,464	9,816
India 3½ per cent. Stock (1931) (a)		11
India 3 per cent. Stock (1948) (a)		20
India 2½ per cent. Stock (1926)	112,069	2,801
Accrued Interest on Indian Stocks purchased for cancellation		92
<i>Interest portion of Annuities created in purchase of Railways—</i>		
Eastern Bengal Railway	412,870	18,714
Madras Railway	1,159,171	52,235
Scinde, Punjab and Delhi Railway	1,675,553	72,576
<i>Interest on outstanding Liabilities of Railway Companies taken over on purchase or termination of Contract—</i>		
East Indian Railway Irredeemable Debenture Stock, 4½ per cent.	9,370	422
Eastern Bengal Railway Irredeemable Debenture Stock, 4 per cent.	2,439	98
South Indian Railway Perpetual Debenture Stock, 4½ per cent.	4,040	182
Great Indian Peninsula Railway Irredeemable Debenture Stock 4 per cent	10,830	433
	Total	£177,018
		23,60,285
Discount on Loans		12,52,695
	Carried over	30,52,980
		48,67,12,584

(a) Loans in course of discharge.

(b) This amount stands included in the Central Appropriation Accounts (Civil) for 1953-54 against the sub-head "Interest on Permanent Loans".

E. — Debt Services.

No. 41-A— ACCOUNT of INTEREST paid on the PUBLIC DEBT and OTHER OBLIGATIONS of the CENTRAL GOVERNMENT for the year ended 31st March 1954—*contd.*

	Amount of interest paid during the year
	Rs.
Brought forward	48,67,12,584
	36,52,930
A—INTEREST ON ORDINARY DEBT—<i>concl.</i>	
(ii) STERLING DEBT—<i>concl.</i>	
Management of Debt	3,446
Other Items— Difference between par value and cost of India Stock purchased for cancellation . . . . .	..
Total Interest on Sterling Debt	36,56,376
(iii) OTHER DEBTS	
Interest on Loans from International Bank for Reconstruction and Development—	
Interest on Railway Project Loan	60,42,152
Interest on Agricultural Machinery Project	4,90,216
Interest on Bokaro Konar Project Loan	25,89,347
Interest on Loans from U.S.A. for Purchase of Wheat	2,25,78,145
Brokerage, Commission, etc.	2,53,874
Total Other Debts	3,09,53,734
Total A—Interest on Ordinary Debt	52,13,22,694
B—INTEREST ON UNFUNDED DEBT	
Special Loans	7,01,293
Treasury Notes	3,065
Service Funds	2,00,646
Treasury Savings Deposits	83,40,991
Post Office Savings Bank Deposits	4,21,22,458
Post Office Certificates— Bonus on Post Office Cash Certificates	42,88,000
Bonus on Post Office Defence Certificates	4,31,000
Bonus on Post Office National Savings Certificates	5,54,71,000
Bonus State Certificates	2,65,000
Payments to Post Office for Savings Bank, Cash Certificates and Defence National Savings Certificate Work	1,51,11,852
State Provident Funds— General Provident Fund	78,65,461
Indian Civil Service Provident Fund	22,356
Indian Civil Service (Non-European Members) Provident Fund	17,483
Defence Savings Provident Fund	98,882
Defence Savings Railway Provident Fund	15,011
Deposits in State Railway Provident Institution	3,26,61,426
Contributory Provident Fund	7,56,727
Contributory (Transferred Railway Personnel) Provident Fund	1,06,659
Other Provident Funds	37,23,646
Special Deposits Accounts— Postal Insurance and Life Annuity Fund	40,58,867
Baroda State Insurance Fund	48,196
Other Deposits Accounts	13,06,627
Payments in England— Interest on Balances of the— Indian Civil Service Family Pension Fund	4,95,884
Indian Military Service Family Pension Fund	5,38,571
Indian Military Widows' and Orphans' Fund	1,49,438
Total B—Interest on Unfunded Debt	17,88,00,539
Carried over	70,01,23,233

No. 41-A—ACCOUNT of INTEREST paid on the PUBLIC DEBT and OTHER OBLIGATIONS of the CENTRAL GOVERNMENT for the year ended 31st March 1954—concl'd.*

		Amount of interest paid during the year
		Rs.
Brought forward		70,01,23,233
C—INTEREST ON OTHER OBLIGATIONS		
DEPRECIATION RESERVE AND OTHER RESERVE FUNDS		
Railway Revenue Reserve Fund (3·14 per cent.)		1,11,86,373
Depreciation Reserve Fund (Railways) (3·14 per cent.)		3,61,25,938
Railway Development Fund (3·14 per cent.)		73,81,422
Depreciation Reserve Fund—Vizagapatam Port (3·14 per cent.)		97,174
Telephone Development Fund (3·14 per cent.)		5,73,628
Renewals Reserve Fund—Posts and Telegraphs (3·14 per cent.)		16,90,235
Renewals Reserve Fund—Salt Department (3·14 per cent.)		88,263
General Reserve Fund—Lighthouses and Lightships (3·14 per cent.)		2,42,888
Depreciation Reserve Fund—Lighthouses and Lightships (3·14 per cent.)		52,221
Depreciation Reserve Fund—Overseas Communication Service (3·14 per cent.)		1,14,137
Other Items—		
Interest on Deposits of Trusts for Indian Piraces		5,86,460
"Own Your Telephone Exchange" Deposits		15,015
Miscellaneous		2,05,12,289
Total C—Interest on Other Obligations		7,86,65,143
Total Interest on Debt and other Obligations of the Central Government		77,87,88,376
D—TRANSFERS		
Deduct—		
Interest transferred to Commercial Departments etc., in respect of Interest on Capital—		
Vizagapatnam Port		1,66,864
Posts and Telegraphs		1,72,61,792
Irrigation		89,302
Salt		2,93,217
Security Printing Press		5,52,720
Currency Note Press		4,64,050
Overseas Communication Service		3,41,712
Other Government Commercial Departments and undertakings		23,53,903
Amount met from Railway Contribution		27,41,14,601
Interest paid by State Governments		(a)10,14,38,729
Interest portion of equated payments on account of commuted value of Pensions		23,96,439
Interest on Capital advanced to the Damodar Valley Corporation		55,58,711
Interest portion of annuities purchased for payment of Sterling Pensions		1,83,04,533
Total D—Transfers		42,33,36,573
Balance being Interest on Debt and Other Obligations of the Central Government		35,54,51,803
Charged		35,54,51,803
Voted		..

(a) Differs from the corresponding amounts shown in Account No. 41-B against the head "Interest on Loans taken from the Central Government" as (i) certain credits relating to the previous year have been adjusted in the Central books during 1953-54, (ii) certain credits have been adjusted in the Central books in subsequent year's accounts and (iii) certain credits adjusted in the year's account under the heads other than "22—Interest etc. — Deduct—interest paid by State Governments".

No 41-B—ACCOUNT of INTEREST paid on the PUBLIC DEBT and OTHER OBLIGATIONS of the SEVERAL STATE GOVERNMENTS during the year ended 31st March 1954

	Government of Andhra (b)	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras (Composite) (a)	Government of Madras (Residuary) (b)	Carried over to pages 276-277
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A—Interest on ordinary Debt								
RUPEE DEBT								
<i>Permanent Loans—</i>								
<i>Interest on—</i>								
5 per cent Loans, 1955
4 per cent Conversion Loan, 1953—53
4 per cent Loans, 1964	14,67,578	..	9,53,673	10,92,964	35,14,215
4 per cent Loans, 1963	1,45,012	9,69,110	1,75,922	..	13,58,141	26,59,085
3½ per cent Loans, 1956
3½ per cent Loans, 1956—61
3½ per cent Loans, 1962	10,36,814	4,12,435	5,64,193	5,09,707	25,23,149
3 per cent Tapi Irrigation Loan, 1961	1,91,567	..	..	..	1,91,567
3 per cent Development Bonds 1960	6,34,760	6,54,829	12,89,589
3 per cent Loans, 1960	9,29,334	2,60,300	4,15,684	4,13,454	20,18,772
3 per cent Miraj Water Works Loan, 1977	50,405	..	..	..	50,405
3 per cent Loans, 1955	9,96,825	1,49,933	1,85,073	1,66,031	14,97,865
3 per cent Loans, 1956	9,99,241	1,42,021	1,87,616	1,70,435	14,99,913
3 per cent Loans, 1958	10,06,280	1,57,756	1,68,268	1,51,619	14,83,923
3 per cent Loans, 1962	17,72,522	..	..	..	17,72,522
3 per cent Loans, 1964	6,10,277	..	..	6,10,277
3 per cent Loans, 1959	1,85,314	1,83,827	3,69,141
3 per cent Loans, 1955—58
3 per cent Loans, 1959—60
3 per cent Loans, 1956—61
3 per cent Loans, 1961—66
3 per cent Porbandar Water Project Loan, 1975

3 per cent Loans, 1953--55	..	..	..	..	..	..	..	..
3 per cent Bhavanagar State Bonds, 1960	..	..	..	..	..	..	..	..
2½ per cent Loans, 1961	..	..	..	..	..	5,33,267	5,10,503	10,43,773
2½ per cent Loans, 1974	..	..	..	..	..	..	..	..
2½ per cent Loans, 1953—63	..	..	..	..	..	..	..	..
2½ per cent Loans, 1954—59	..	..	..	..	..	..	..	..
2½ per cent Loans, 1955—60	..	..	..	..	..	..	..	..
1½ per cent Loans, 1974	..	..	..	..	..	..	..	..
Uttar Pradesh Encumbered Estates Act	..	..	..	..	..	..	..	..
Old Railway Shares	..	..	..	..	..	..	..	..
Loans transferred from Madras Government	19,57,800	..	..	..	..	..	..	19,57,800
Paid in India on Loans in course of discharge—								
6½ per cent Loans, 1920	..	..	..	212	..	..	..	212
6½ per cent Loans, 1941—51	..	..	..	..	..	..	..	..
6½ per cent Loans, 1940	..	..	..	..	..	..	..	..
5½ per cent Bonds, 1938	..	..	..	..	..	..	..	..
5 per cent Loans, 1944	..	..	..	..	..	..	..	..
5 per cent Loans, 1943—53	..	..	..	..	..	..	..	..
3½ per cent Loans, 1951—58	..	..	..	..	..	..	..	..
3 per cent Loans, 1952—54	..	..	..	..	..	..	..	..
3 per cent Loans, 1949	..	..	..	..	..	..	..	..
3 per cent Loans, 1952	..	..	..	..	551	1,436	1,580	3,574
3 per cent Loans, 1953	..	..	..	..	..	1,37,846	82,718	2,20,564
Shamuga District Board—Railway Loan	..	..	..	..	..	..	..	..
Loans raised by merged States before merger	..	..	..	247	..	..	..	247
Carried over to page 278	19,57,800	..	1,45,912	94,20,138	19,09,795	30,67,128	53,05,820	2,27,06,593

(a) Represents transactions for the period from 1st April, 1953 to 30th September, 1953.

(b) Represents transactions for the period from 1st October, 1953 to 31st March, 1954.

No. 41-B--ACCOUNT of INTEREST paid on the PUBLIC DEBT and OTHER OBLIGATIONS of the several STATE GOVERNMENTS during the year ended 31st March 1954-- contd.

	Brought forward from pages 274-275	Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A—Interest on Ordinary Debt													
RUPEE DEBT													
Permanent Loans—													
Interest on—													
5 per cent Loans, 1955 . . . . .	..	..	..	..	..	..	..	10,82,086	..	..	..	..	10,82,086
4 per cent Conversion Loan, 1953—53 . . . . .	..	..	..	..	..	..	..	12,53,603	..	..	..	..	12,53,603
4 per cent Loans, 1954	35,14,215	..	..	34,97,388	8,11,130	..	..	..	..	..	..	..	67,52,723
4 per cent Loans, 1953	26,50,085	..	..	9,69,196	5,46,704	..	1,87,332	4,65,539	..	..	1,68,828	4,23,416	54,20,160
3½ per cent Loans 1956 . . . . .	..	..	..	..	..	..	..	..	..	..	..	1,63,480	1,63,480
3½ per cent Loans, 1956—51 . . . . .	..	..	..	..	..	..	..	..	..	..	..	98,239	98,239
2½ per cent Loans, 1952	25,23,149	..	..	6,78,305	5,96,160	..	..	..	..	..	..	..	37,97,704
3 per cent Tapi Irrigation Loan, 1951	1,91,587	..	..	..	..	..	..	..	..	..	..	..	1,91,587
3 per cent Development Bonds, 1950	12,89,589	..	..	..	..	..	..	..	..	..	..	..	12,89,589
3 per cent Loans, 1950	20,18,772	..	..	7,28,931	..	..	..	..	..	..	..	..	27,47,703
3 per cent Miraj Water Works Loan, 1977	50,405	..	..	..	..	..	..	..	..	..	..	..	50,405
3 per cent Loans, 1955	14,97,865	..	..	..	..	..	..	..	..	..	..	..	14,97,865
3 per cent Loans, 1956	14,99,913	..	..	..	..	..	..	..	..	..	..	..	14,99,913
5 per cent Loans, 1958	14,83,923	..	..	9,26,135	..	..	..	14,33,311	..	..	..	..	38,53,309
3 per cent Loans, 1952	17,72,522	..	..	..	..	..	..	..	..	..	..	..	17,72,522
3 per cent Loans, 1954	6,10,277	..	..	..	..	..	..	..	..	..	..	..	6,10,277
3 per cent Loans, 1959	3,69,141	..	..	..	..	..	..	..	..	..	..	..	3,69,141
3 per cent Loans, 1955—58 . . . . .	..	..	..	..	..	..	..	..	..	..	..	2,91,793	2,91,793
3 per cent Loans, 1950—50 . . . . .	..	..	..	..	..	19,58,646	..	..	..	..	..	..	19,58,646
3 per cent Loans, 1956—51 . . . . .	..	..	..	..	..	..	..	17,71,655	..	..	..	..	17,71,655
3 per cent Loans, 1951—56 . . . . .	..	..	..	4,55,344	..	..	..	..	..	..	..	..	4,55,344
3 per cent Porbandar Water Project Loan, 1975 . . . . .	..	..	..	..	..	..	..	..	..	..	95,375	..	95,375

No. 11 B ACCOUNT of INTEREST paid on the PUBLIC DEBT and OTHER OBLIGATIONS of the several STATE GOVERNMENTS during the year ended 31st March 1954—*contd.*

	Government of Andhra (c)	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras (Composite) (a)	Government of Madras (Residuary) (b)	Carried over to pages 250-281
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Interest on Ordinary Debt—<i>concl.</i>								
Brought forward from page 276	19,57,800	..	1,45,912	94,20,138	19,09,795	39,67,128	53,05,820	2,27,06,593
Discount on loans	..	..	..	..	47,992	5,13,628	495	5,62,113
Floating Loans—								
Discount on Treasury bills	..	..	..	..	..	..	..	..
Interest on other Floating Loans	..	959	13,981	1,863	..	37,80,171	..	37,95,974
Other Items—								
Management of Debt	13,200	..	1,303	48,631	10,278	24,417	32,461	1,29,280
Expenditure connected with the issue of new Loans	..	..	..	33,511	..	1,278	375	35,164
Miscellaneous	15	73	77,866	30	6,44,210	3,546	30,437	7,50,277
Interest on Loans taken from the Central Government	30,64,129	1,86,024	47,51,059	91,78,190	35,93,945	23,23,485	54,31,966	2,85,28,808
Deduct—Interest realised on investment of Cash Balances	..	..	..	..	1,75,000	—54	..	1,74,946
Total A—Interest on Ordinary Debt	50,34,144	1,87,056	49,90,121	1,86,82,363	60,31,220	1,06,13,815	1,08,01,554	5,63,40,273
B—Interest on Unfunded Debt								
Special loans	..	..	..	84,500	..	7,364	5,451	97,315
Treasury Notes	..	..	..	..	17,441	..	..	17,441
State Savings Bank Deposits	..	..	..	565	..	..	..	565
State Provident Funds—								
General Provident Fund	3,59,659	5,18,890	8,53,600	30,27,614	8,45,225	11,17,839	7,52,453	74,75,280
I.C.S. Provident Fund	9,660	3,929	48,500	87,161	47,096	47,044	40,873	2,84,263
I.C.S. (Non-European Members) Provident Fund	7,161	2,563	11,500	23,081	8,980	18,716	11,571	83,592
Contributory Provident Funds	20,860	10,559	19,468	59,212	8,540	72,487	58,286	2,50,412
Contributory Provident Pension Fund	47,105	..	..	..	..	1,43,550	1,09,618	3,00,273
Other Provident Funds	..	3,239	..	..	8,328	..	..	10,565
Special Deposit Accounts	..	..	..	..	..	..	..	..
Total B—Interest on unfunded Debt	4,44,445	5,38,200	9,33,068	32,82,133	9,35,608	14,08,000	9,78,252	85,19,706

C.—Interest on Other Obligations								
Interest on Deposits of Depreciation Reserves of Government Commercial Undertakings	21,863	..	8,776	..	..	50,358	1,22,380	2,03,377
Interest on Depreciation Reserve Fund—Irrigation	..	..	..	..	..	..	..	..
Interest on Charitable and other Funds	..	..	..	552	..	..	..	552
Miscellaneous	..	..	..	67,349	..	2,18,743	1,228	2,87,320
Total C.—Interest on Other Obligations	21,863	..	8,776	67,901	..	2,69,101	1,23,608	4,91,249
Total Interest on Debt and other Obligations of State Governments	55,00,452	7,25,256	59,31,065	2,20,32,397	69,66,828	1,22,00,916	1,19,03,414	6,53,51,228
D—Transfers								
Deduct—Amount transferred to Commercial Departments, etc., in respect of Interest on Capital— Irrigation	65,14,774	..	21,56,015	98,49,308	..	1,28,35,410	62,64,684	3,76,20,191
Multi-purpose River Schemes	..	..	..	..	..	..	..	..
Electricity Schemes	36,55,181	..	10,80,819	..	..	1,19,78,799	77,14,920	2,44,29,719
Other Government Commercial Departments and Undertakings	95,650	..	2,08,714	11,858	..	3,68,732	4,93,880	11,83,834
Interest transferred to Forest Department	..	..	..	33,338	..	..	..	33,338
Interest on Capital advanced to the Damodar Valley Corporation	..	..	44,67,257	..	..	..	..	44,67,257
Interest Portion of Equated Payments on account of commuted value of Pensions	..	53,900	..	2,54,182	2,21,567	..	..	5,29,649
Interest met from Subventions from Central Road Fund.	..	..	..	..	37,074	..	..	37,074
Interest transferred to "85-A—Capital Outlay on State Schemes of Government Trading"	..	..	..	48,80,479	5,72,000	..	..	54,52,479
Amount recoverable from Andhra and Mysore Government	..	..	..	..	..	..	20,23,500	20,23,500
Total D—Transfers	1,02,85,605	53,900	79,12,805	1,50,29,165	8,30,641	2,51,82,941	1,65,01,984	7,57,77,041
Balance being Interest on Debt and Other Obligations of the State Governments (Charged)	-47,65,153	6,71,356	-19,80,840	70,03,232	61,36,187	-1,25,92,025	-45,98,570	-1,04,25,813

(a) Represents transactions for the period from 1st April, 1953 to 30th September 1953.

(b) Represents transactions for the period from 1st October, 1953 to 31st March 1954.

No. 41-B—ACCOUNT of INTEREST paid on the PUBLIC DEBT and OTHER OBLIGATIONS of the several STATE GOVERNMENTS during the year ended 31st March 1954—concl'd.

	Brought forward from pages 278-279	Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A—Interest on Ordinary Debt—concl'd.													
Brought forward from page 277	2,27,06,593	..	..	74,21,390	19,54,044	86,23,585	1,87,332	60,71,671	..	..	3,08,369	19,15,763	4,91,88,747
Discount on Loans	5,62,113	..	..	2,82,577	..	1,60,487	..	1,68,623	..	..	56,579	1,62,803	13,93,182
Floating Loans—													
Discount on Treasury Bills	..	..	..	..	..	..	..	..	..	..	..	..	..
Interest on other Floating Loans	37,96,974	1,854	19,573	54,942	2,33,431	17,35,700	3,46,112	7,720	..	33,10,166	3,06,971	8,87,773	1,07,61,216
Other Items—													
Management of Debt	1,29,290	..	..	52,198	3,750	75,508	1,198	..	..	..	8,877	12,149	2,82,970
Expenditure connected with the issue of new loans	35,164	..	..	42,164	23,302	..	1,241	6,225	..	..	..	7,524	1,15,020
Miscellaneous	7,56,277	..	312	4,306	..	..	..	30,564	..	..	..	15,131	8,06,590
Interest on Loans taken from the Central Government	2,85,28,808	1,11,72,934	3,01,38,547	1,11,09,996	1,35,52,424	45,78,646	2,68,026	25,67,043	50,000	7,94,728	2,05,850	7,28,524	10,36,95,524
Deduct—Interest realised on investment of Cash Balances	1,74,946	..	..	..	..	..	..	..	..	..	..	..	1,74,946
Total A—Interest on Ordinary Debt	5,63,40,273	1,11,74,788	3,01,58,432	1,89,67,572	1,57,60,951	1,51,73,926	8,03,909	88,51,846	50,000	41,04,892	9,46,646	37,29,667	16,60,68,903
B—Interest on Unfunded Debt													
Special Loans	97,315	..	..	14,400	..	..	..	..	..	..	..	..	1,11,715
Treasury Notes	17,441	..	..	..	..	..	..	..	..	..	..	..	17,441
State Savings Bank Deposits	565	..	..	..	..	..	..	7,58,389	..	61,399	..	11,82,000	20,02,353
State Provident Funds—													
General Provident Fund	74,75,280	4,02,485	12,00,255	17,19,212	14,17,800	50,174	40,880	1,28,512	31,779	33,047	33,301	4,62,000	1,30,00,705
I.C.S. Provident Fund	2,84,263	18,690	42,130	86,029	60,999	..	..	..	..	..	..	..	4,98,111
I.C.S. (Non-European Members) Provident Fund	83,592	3,553	10,582	24,590	28,908	..	..	..	..	..	..	..	1,51,315
Contributory Provident Funds	2,50,412	13,198	25,983	1,00,017	92,827	..	9,674	..	647	4,21,899	3,973	1,05,001	10,23,631
Contributory Provident Pension Fund	3,00,273	..	..	10,61,328	..	..	..	..	..	..	..	..	13,61,601
Other Provident Funds	10,555	..	15,413	..	93	..	15	4,892	..	..	..	992	31,973
Special Deposits Accounts	..	..	..	..	..	5,32,350	..	36,59,860	..	59,776	..	16,814	42,68,800
Total B—Interest on Unfunded Debt	85,19,706	4,37,926	12,94,366	30,05,576	16,06,717	5,88,524	50,549	45,51,663	32,426	5,76,121	37,274	17,06,807	2,24,67,645

C—Interest on Other Obligations													
Interest on Deposits of Depreciation Reserves of Government Commercial Undertakings	2,03,377	..	..	..	5,45,845	1,87,250	..	..	..	..	..	3,99,890	13,38,362
Interest on Depreciation Reserve Fund—Irrigation . . . . .	..	..	..	1,09,100	..	..	..	..	..	..	..	..	1,09,100
Interest on Depreciation Reserve Fund—Electricity . . . . .	..	..	..	5,36,007	..	..	..	..	..	..	..	..	5,36,007
Interest on Charitable and other Funds	552	..	..	..	..	1,46,774	..	4,20,067	..	1,46,796	..	..	7,14,189
Miscellaneous	2,87,320	..	..	..	..	21,043	..	83,224	3,600	..	1,312	..	3,96,499
Total C—Interest on Other Obligations	4,91,249	..	..	6,45,107	5,45,845	3,55,067	..	5,03,291	3,600	1,46,796	1,312	3,99,890	30,92,157
Total Interest on Debt and Other Obligations of State Governments	6,53,51,228	1,16,12,714	3,14,52,798	2,26,18,256	1,79,19,513	1,61,17,517	8,54,458	1,39,06,790	86,026	48,27,809	9,85,232	58,96,364	19,16,28,705
D—Transfers													
<i>Deduct—Amount transferred to Commercial Departments, etc., in respect of Interest on Capital—</i>													
<i>Irrigation</i>	<i>3,76,20,191</i>	<i>16,732</i>	<i>48,82,827</i>	<i>2,53,79,756</i>	<i>47,538</i>	<i>..</i>	<i>..</i>	<i>..</i>	<i>..</i>	<i>24,75,106</i>	<i>13,28,873</i>	<i>..</i>	<i>7,17,51,023</i>
<i>Multipurpose River Schemes</i>	<i>..</i>	<i>..</i>	<i>2,10,36,750</i>	<i>..</i>	<i>34,85,587</i>	<i>..</i>	<i>..</i>	<i>..</i>	<i>..</i>	<i>..</i>	<i>..</i>	<i>..</i>	<i>2,45,22,337</i>
<i>Electricity Schemes</i>	<i>2,44,29,719</i>	<i>10,68,358</i>	<i>34,07,126</i>	<i>18,96,814</i>	<i>5,00,000</i>	<i>..</i>	<i>..</i>	<i>81,48,841</i>	<i>..</i>	<i>6,44,336</i>	<i>4,67,753</i>	<i>54,70,000</i>	<i>4,60,32,947</i>
<i>Other Government Commercial Departments and Undertakings</i>	<i>11,83,834</i>	<i>1,06,80,202</i>	<i>2,14,149</i>	<i>..</i>	<i>33,908</i>	<i>95,589</i>	<i>..</i>	<i>6,05,246</i>	<i>..</i>	<i>..</i>	<i>43,958</i>	<i>8,08,592</i>	<i>1,38,65,478</i>
<i>Interest transferred to Forest Department</i>	<i>33,338</i>	<i>..</i>	<i>..</i>	<i>28,435</i>	<i>..</i>	<i>..</i>	<i>..</i>	<i>..</i>	<i>..</i>	<i>..</i>	<i>..</i>	<i>..</i>	<i>61,773</i>
<i>Interest Portion of Equated Payments on account of commuted value of Pensions</i>	<i>5,29,649</i>	<i>..</i>	<i>77,460</i>	<i>2,33,678</i>	<i>..</i>	<i>5,29,000</i>	<i>2,125</i>	<i>..</i>	<i>..</i>	<i>..</i>	<i>..</i>	<i>..</i>	<i>13,71,912</i>
<i>Interest met from Subventions from Central Road Fund</i>	<i>37,074</i>	<i>..</i>	<i>..</i>	<i>..</i>	<i>..</i>	<i>..</i>	<i>..</i>	<i>..</i>	<i>..</i>	<i>..</i>	<i>..</i>	<i>..</i>	<i>37,074</i>
<i>Interest transferred to "85-A—Capital outlay on State Schemes of Government Trading</i>	<i>54,52,479</i>	<i>..</i>	<i>10,92,362</i>	<i>..</i>	<i>..</i>	<i>..</i>	<i>..</i>	<i>..</i>	<i>..</i>	<i>4,00,000</i>	<i>..</i>	<i>..</i>	<i>69,44,841</i>
<i>Interest on Capital advances to the Damodar Valley Corporation</i>	<i>44,67,257</i>	<i>..</i>	<i>..</i>	<i>..</i>	<i>89,78,954</i>	<i>..</i>	<i>..</i>	<i>..</i>	<i>..</i>	<i>..</i>	<i>..</i>	<i>..</i>	<i>1,44,46,211</i>
<i>Amount recoverable from Andhra and Mysore Governments</i>	<i>20,23,500</i>	<i>..</i>	<i>..</i>	<i>..</i>	<i>..</i>	<i>..</i>	<i>..</i>	<i>..</i>	<i>..</i>	<i>..</i>	<i>..</i>	<i>..</i>	<i>20,23,500</i>
<i>Interest on Specific debt repayable by the Government of India</i>	<i>..</i>	<i>..</i>	<i>..</i>	<i>..</i>	<i>..</i>	<i>..</i>	<i>..</i>	<i>(a) 15,45,000</i>	<i>..</i>	<i>..</i>	<i>..</i>	<i>4,01,000</i>	<i>19,46,000</i>
Total D—Transfers	7,57,77,041	1,17,65,292	3,07,10,674	2,76,38,683	1,40,45,987	6,24,589	2,125	1,04,99,087	..	35,79,442	18,40,584	66,79,592	18,80,03,096
Balance being Interest on Debt and Other Obligations of the State Governments (Charged)	—1,04,25,813	—1,52,578	7,42,124	—49,20,427	38,73,526	1,54,92,928	8,52,333	34,07,703	86,026	13,08,367	—8,55,352	—7,83,228	86,25,609

23 Appropriation for Reduction or Avoidance of Debt

This head is intended for the record of appropriations from revenue for redemption of debt of Central and State Governments. The amounts debited to the minor head 'Sinking Funds' represent specific appropriations for regularly constituted Sinking Funds or Depreciation Funds for the redemption of loans raised by the Central and State Governments, and the amounts debited to the minor head 'Other Appropriations' represent appropriations for reduction or avoidance of debt otherwise than by means of regularly constituted Sinking Funds. The amounts are debited to these minor heads by *per contra* credit to the same minor heads under the Deposit head "Appropriation for Reduction or Avoidance of Debt."

No. 42—ACCOUNT showing the APPROPRIATION from REVENUE during the year ended 31st March 1954

	Central Government	STATE					Item No.
		Government of Andhra (c)	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras (Composite) (a)	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
SINKING FUNDS:—							
For Loans of State Governments:—							
4 per cent Loans, 1964	24,35,000	..	7,87,213	1
3½ per cent Loans, 1956 (Travancore Loan)	2
3½ per cent Loans, 1956-61 (Cochin Loan)	3
3½ per cent Loans, 1962	23,74,000	3,06,544	4,62,240	4
3 per cent Loans, 1956	1,76,897	1,87,650	5
3 per cent Loans, 1958	1,87,250	1,85,000	6
3 per cent Loans, 1962	38,43,000	..	..	7
3 per cent Loans, 1952-54 (Travancore Loan)	8
3 per cent Loans, 1955	1,75,000	1,87,500	9
3 per cent Loans, 1964	6,09,864	..	10
3 per cent Loans, 1960	26,33,000	3,04,342	4,50,000	11
3 per cent Loans, 1959	2,25,000	12
3 per cent Tapi Irrigation Development Loan 1961	8,05,000	..	..	13
3 per cent Development Bonds, 1960	6,59,631	14
3 per cent Loans, 1955-58 (Cochin Loan)	15
3 per cent Loans, 1961-66	16
2½ per cent Loans, 1961	6,13,963	17
Bhavanagar State Bonds (3 per cent, 1960)	18
General Sinking Fund	66,49,000	19
Debt Redemption Reserve (Sinking Funds)	20
Loans taken from the Central Government for specific Schemes.	23,884 (b)	3,57,000 (b)	..	..	21
Total	23,884	1,22,47,000	17,59,897	1,03,77,192	22
OTHER APPROPRIATIONS:—							
Appropriation from ordinary Revenues	5,00,00,000	10,40,597	63,26,103	52,51,363	77,953	2,93,273	23
TOTAL APPROPRIATIONS FOR REDUCTION OR AVOIDANCE OF DEBT (Charged).	5,00,00,000	10,40,597	63,49,987	1,74,98,363	18,37,850	1,06,70,465	24

(a) Represents transactions for the period from 1st April 1953 to 30th September 1953.

(b) Relates to Sinking Funds for Loans for Industrial Housing Scheme.

The minor head 'Sinking Funds' in the Deposit Section is debited with charges connected with the redemption of debt either by purchase and cancellation of securities or by direct discharge. On actual cancellation of stock, the nominal value of the cancelled securities is written off the Public Debt Account (Accounts Nos. 92 and 92-A). The application of the balances of the Sinking Funds in 1953-54 is shown in Account No. 103.

2. The annual provision from the Central Revenues for reduction and avoidance of debt was, with effect from 1933-34, reduced to a round figure of Rs. 3 crores. It has, however, been raised to Rs. 5 crores from 1946-47.

for REDUCTION OF AVOIDANCE OF DEBT of the CENTRAL and STATE GOVERNMENTS

Item No.	GOVERNMENTS											TOTAL
	Government of Madras (Residuary) (c)	Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West-Bengal	Government of Hyderabad	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	39,17,178	13,31,000	..	..	..	..	..	..	84,70,396
2	2,50,000	2,50,000
3	1,50,000	1,50,000
4	18,05,036	13,32,000	..	..	..	..	..	..	62,69,820
5	3,64,547
6	19,25,000	..	..	..	..	..	..	..	22,77,250
7	38,43,000
8	13,00,000	13,00,000
9	3,62,500
10	6,09,864
11	11,76,872	..	..	..	..	..	..	..	45,64,214
12	2,25,000
13	6,05,000
14	6,59,631
15	5,00,000	5,00,000
16	2,55,025	..	..	..	..	..	..	..	2,55,025
17	13,78,858	..	..	..	..	..	..	..	19,92,811
18	1,00,000	..	1,00,000
19	42,00,000	..	..	..	..	1,08,49,000
20	2,09,14,000	..	..	..	..	..	2,09,14,000
21	..	16,21,000 (d)	..	80,00,000 (f)	..	..	..	40,00,000 (e)	..	..	..	1,40,01,884
22	..	16,21,000	..	1,84,57,969	26,63,000	2,09,14,000	42,00,000	40,00,000	..	1,00,000	22,00,000	7,85,63,942
23	23,23,318	14,77,098	1,18,34,943	40,49,319	..	51,12,366	..	..	15,00,000	11,52,744	..	9,04,39,077
24	23,23,318	30,98,098	1,18,34,943	2,25,07,288	26,63,000	2,60,26,366	42,00,000	40,00,000	15,00,000	12,52,744	22,00,000	16,90,03,019

(c) Represents transactions for the period from 1st October 1953 to 31st March 1954.

(d) Relates to Sinking Fund for (i) Loans for Industrial Housing Scheme (Rs. 3,21,000), (ii) Loans for State Transport Schemes (Rs. 3,00,000) and (iii) Loans for Electricity Schemes (Rs. 10,00,000).

(e) Relates to the Loan for Bhakra Nangal Project.

(f) Relates to Development Loans.

Sections F. and FF.—Civil Administration

Revenue Rs. 56,11,40,511

Expenditure

Within the Revenue Account Rs. 3,42,52,41,732
 (a) 20,61,035
 Outside the Revenue Account Rs. 14,45,16,330
 (a) 2,72,000

Major Head	No. of Account	Detail of Accounts	Page	Amount of each Account	
				Major Head Total	
				Revenue	Expenditure
				Rs.	Rs.
General Administration	43	Expenditure	295	..	47,61,45,070 (a)51,730
Audit	44	Expenditure	297	..	4,81,32,601
Administration of Justice	45	Receipts	299	3,41,36,999	..
" " "	45-A	Expenditure	301	..	11,49,61,554
Jails and Convict Settlements	46	Receipts	302	96,04,469	..
" " "	46-A	Expenditure	303	..	7,74,60,379
Police	47	Receipts	305	2,54,12,304	..
"	47-A	Expenditure	307	..	57,12,51,720
Ports and Pilotage—					
A.—Major Ports	48	Receipts	309	6,75,909	..
" " "	48-B	Expenditure	310	..	46,29,241
B.—Other Ports	48-A	Receipts	309	60,97,968	..
" " "	48-C	Expenditure	310	..	80,98,262
Lighthouses and Lightships	49	Receipts	312	24,98,594	..
" " "	49-A	Expenditure	312	..	32,64,399
Dangs District	51	Receipts	313	44,78,301	..
" " "	51-A	Expenditure	313	..	44,78,599
Tribal Areas	52	Expenditure	313	..	3,02,56,501
External Affairs	53	Expenditure	315	..	4,55,54,517
Scientific Departments	54	Expenditure	317	..	7,23,04,688 (a)1,46,277
Education	55	Receipts	319	5,92,40,627	..
" " "	55-A	Expenditure	323	..	80,05,70,826 (a) 14,37,842
Medical	56	Receipts	325	2,32,00,276	..
" " "	56-A	Expenditure	327	..	23,94,41,616 (a)10,000
Public Health	57	Receipts	329	1,88,13,734	..
" " "	57-A	Expenditure	331	..	11,93,70,784
Agriculture	58	Receipts	337	9,06,65,841	..
" " "	58-A	Expenditure	341	..	24,75,15,748 (a)3,28,549
Rural Development	59	Receipts	343	20,27,773	..
" " "	59-A	Expenditure	343	..	1,30,22,342
Veterinary	60	Receipts	345	1,01,67,088	..
" " "	60-A	Expenditure	347	..	4,77,35,593
Co-operation	61	Receipts	348	1,19,48,182	..
" " "	61-A	Expenditure	349	..	5,16,89,047 (a)923
Industries and Supplies	62	Receipts	353	15,79,54,427	..
" " "	62-A	Expenditure	357	..	24,08,21,043
Aviation	63	Receipts	361	72,25,951	..
" " "	63-A	Expenditure	362	..	2,49,35,085
Broadcasting	64	Receipts	363	1,34,62,603	..
" " "	64-A	Expenditure	363	..	2,09,28,791
Miscellaneous Departments	66	Receipts	364	8,35,29,465	..
" " "	66-A	Expenditure	369	..	16,25,70,214
		Total carried over		56,11,40,511	3,42,51,38,620 (a)19,75,321

(a) Represents expenditure met from Contingency Fund.

Major Head	No. of Account	Detail of Accounts	Page	Revenue	Expenditure
		Brought forward		Rs. 56,11,40,511	Rs. 3,42,51,38,620 (a) 19,75,321
		CAPITAL ACCOUNTS WITHIN THE REVENUE ACCOUNT			
Capital Outlay on Industrial Development	62-B	Expenditure	361	..	1,03,162 } (a) 85,714 }
		Total . . . . .		..	1,03,162 } (a) 85,714 }
		Total Receipts and Expenditure within the Revenue Account.		56,11,40,511	3,42,52,41,782 } (a) 20,61,035 }
		CAPITAL ACCOUNTS OUTSIDE THE REVENUE ACCOUNT			
Capital Outlay on Ports	48-D	Expenditure	311	..	1,64,42,511
Capital Outlay on Lighthouses and Lightships	49-B	Expenditure	312	..	..
Capital Outlay on Improvement of Public Health	57-B	Expenditure	333	..	1,00,96,719
Capital Outlay on Schemes of Agricultural Improvement and Research.	58-B	Expenditure	342	..	63,43,039
Capital Outlay on Industrial Development	62-B	Expenditure	361	..	9,47,25,613 } (a) 2,72,000 }
Capital Outlay on Civil Aviation	63-B	Expenditure	362	..	1,37,07,537
Capital Outlay on Broadcasting	64-B	Expenditure	363	..	32,00,911
		Total Expenditure outside the Revenue Account.		..	14,45,16,330 } (a) 2,72,000 }

(a) Represents expenditure met from Contingency Fund.

Section F.—Civil Administration

The major heads grouped in this Section deal chiefly with the salaries and expenses of the various departments constituting the Civil Administration of the country. The receipts of these departments are comparatively insignificant and are in most cases merely recoveries of expenditure. The nature of the expenditure is explained in the explanatory notes under each of the major heads.

Section FF.—Civil Administration**Capital Accounts within the Revenue Account****Capital Accounts outside the Revenue Account**

The expenditure brought to account in this Section relates to capital outlay incurred by the Central and State Governments on measures connected with the improvement of Public Health, Schemes of Agricultural Improvement and Research, Industrial Development, the Development of Vizagapatam, Kandla and other Ports, Lighthouses and Lightships, Civil Aviation and Broadcasting.

35—General Administration

The expenditure recorded under this head relates chiefly to headquarters administration and also to the cost of district administration. The emoluments and/or allowances of the President, Heads of States, Cabinet and Ministers and expenses connected with the Council of States, House of the People, Legislative Councils and Legislative Assemblies, and the expenditure on account of the Secretariats, Boards of Revenue, Commissioners, District Officers and their establishments constitute the main items of expenditure under this head in India.

2. Payments to His Majesty's Treasury as the Indian Government's share of the cost of the late India Office, now the United Kingdom Ministry of Commonwealth Relations, which were before 15th August 1947 treated as "Charges in England" are now classified under the sub-major head "G—Miscellaneous". The Expenditure on the High Commissioner for India in London and his establishment which was prior to 15th August 1947 classified under this major head, is now recorded under '35—External Affairs'. See also para 2 of the note on '35—External Affairs' on page 315.

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

	STATE GOVERNMENTS														Carried over to pages 290 and 291
	Central Government	Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra (c)	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras (Composite) (b)	Government of Madras (Residuary) (c)	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A—President Vice-President, Heads of States, Cabinet and Ministers—Emoluments and/or Allowances of the President Governor/Rajpramukh	72,000	..	..	..	..	..	21,250	66,000	56,100	51,000	66,000	29,425	25,025	3,86,800
Secretariat Staff of the President Governor/Rajpramukh	2,90,908	..	..	..	..	..	32,677	18,419	72,807	62,169	24,800	33,154	25,015	5,49,958
Secretariat Staff of the Vice-President, Staff and Household of the President/Governor/Rajpramukh	41,103	..	..	..	..	..	..	..	..	..	..	..	..	44,103
Sumptuary Allowance of the President/Governor/Rajpramukh	3,97,073	..	..	..	..	..	2,10,829	81,743	1,05,139	3,06,020	1,11,615	1,24,443	1,08,638	14,45,500
Government Hospitality Organisation	45,000	..	..	..	..	..	5,000	7,500	7,500	22,500	7,500	11,250	11,250	1,17,500
State Conveyances and Motor Cars of the President	70,363	..	..	..	..	..	..	..	..	..	..	..	..	70,363
Expenditure from Contract Allowances	4,21,495	..	..	..	..	..	21,000	27,960	34,965	1,26,259	27,969	75,000	75,000	8,19,788
Tour Expenses	1,55,653	..	..	..	..	..	39,690	38,960	70,454	47,140	29,815	65,654	42,997	4,90,312
Chief Commissioners/Lieutenant Governors	14,90,732	61,193	74,150	66,899	73,120	1,62,914	1,43,633	..	..	..	..	..	..	20,71,550
Cabinet	25,15,063	..	..	..	..	..	..	..	..	..	..	..	..	25,15,063
Ministers	..	1,14,989	1,15,696	44,999	1,88,002	1,08,853	1,27,435	1,79,373	5,86,532	8,59,456	7,34,612	3,62,790	3,35,418	40,04,196	
Advisers	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Other Charges	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total	55,98,390	1,76,182	1,89,855	1,11,898	2,61,122	2,71,667	2,70,068	5,09,768	8,26,134	12,06,421	13,49,800	6,30,467	6,74,344	5,35,019	1,25,21,135
B—Parliament and the State Legislature—															
Council of States	13,39,060	13,39,060
House of the People	40,51,557	40,51,557
Parliament Secretariat	17,30,904	17,30,904
Department of Parliamentary Affairs	97,389	97,389
Legislative Council	3,98,404	1,87,709	..	85,393	59,991	7,31,497
Legislative Assembly	..	1,00,280	95,526	43,296	1,74,208	1,61,297	1,61,853	2,34,309	2,92,145	15,74,995	9,82,219	6,70,126	6,09,558	3,81,243	54,81,061
State Legislative Secretariat	..	1,10,347	37,604	12,038	..	1,14,156	1,14,395	51,847	1,16,399	..	2,89,260	1,44,139	1,60,155	1,11,139	12,61,470
Total	72,18,916	2,10,633	1,33,130	55,334	1,74,208	2,75,453	2,76,248	2,86,156	4,08,544	19,73,399	14,59,188	8,14,265	8,55,106	5,62,394	1,46,92,944

No. 43—ACCOUNT OF EXPENDITURE CONNECTED WITH GENERAL ADMINISTRATION FOR THE YEAR ENDED 31st MARCH, 1954—contd.

	Brought forward from pages 288 and 289	STATE GOVERNMENTS										Total	
		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Pradesh	Government of Mysore	Government of P. E. P. S. U.	Government of Rajasthan	Government of Saurashtra		Government of Travancore-Cochin
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A—President, Vice-President, Heads of States, Cabinet and Ministers—													
Emoluments and/or Allowances of the President/Governor/Raj Pramukh	3,89,800	47,131	56,366	66,000	6,000	..	5,00,000	3,00,000	5,00,000	13,50,000	6,70,667	3,00,000	41,82,084
Secretariat Staff of the President/Governor/Raj Pramukh	5,49,958	78,677	66,348	1,25,455	1,81,404	45,444	58,980	..	78,644	78,980	40,880	66,067	13,38,807
Secretariat Staff of the Vice-President	44,103	..	..	..	..	..	..	..	..	..	..	..	44,103
Staff and Household of the President/Governor/Raj Pramukh	14,45,500	57,080	1,08,279	1,19,045	1,75,882	3,881	27,822	..	..	..	..	..	19,37,469
Sumptuary Allowances of President/Governor/Raj Pramukh	1,17,500	7,500	9,000	19,000	22,500	..	..	..	..	..	..	..	1,75,500
Government Hospitality Organisation . . . . .	..	..	..	..	..	2,83,937	..	..	..	..	..	..	9,26,949
State Conveyances and Motor Cars of the President	76,368	..	..	..	..	..	..	..	..	..	..	..	76,368
Expenditure from Contract Allowances	8,19,788	59,331	40,381	51,653	1,33,996	..	..	..	..	..	..	..	10,74,039
Tour Expenses	6,90,313	36,189	60,747	1,33,141	53,396	57,000	..	..	..	..	..	..	8,17,655
Chief Commissioners/Lieutenant Governors	20,71,560	..	..	..	..	..	..	..	..	..	..	..	20,71,560
Cabinet	26,15,068	..	..	..	..	..	..	..	..	..	..	..	26,15,068
Ministers	40,04,196	5,18,434	2,45,970	5,55,384	10,18,713	6,34,306	3,95,900	1,82,428	82,351	5,49,841	2,99,323	2,47,648	87,65,383
Advisers . . . . .	..	..	..	..	..	..	..	..	96,667	..	..	..	96,667
Other Charges . . . . .	..	2,141	3,063	..	..	..	..	..	..	2,094	..	..	7,389
Total	1,25,21,136	7,75,403	5,79,474	11,21,578	15,99,710	10,04,958	9,82,383	7,90,793	7,57,563	19,79,966	10,10,870	9,40,352	2,40,33,802
B—Parliament and the State Legislature—													
Council of States	13,39,066	..	..	..	..	..	..	..	..	..	..	..	13,39,066
House of the People	40,51,557	..	..	..	..	..	..	..	..	..	..	..	40,51,557
Parliament Secretariat	17,30,904	..	..	..	..	..	..	..	..	..	..	..	17,30,904
Department of Parliamentary Affairs	97,389	..	..	..	..	..	..	..	..	..	..	..	97,389
Legislative Council	7,91,497	..	3,00,600	2,51,266	1,71,082	..	..	1,35,309	..	..	..	..	15,89,724
Legislative Assembly	84,81,081	4,23,409	8,14,208	15,55,852	5,09,040	7,21,725	2,67,359	3,47,400	4,611	4,95,749	97,942	1,68,883	1,11,81,135
State Legislative Secretariat	12,61,470	1,34,013	..	4,20,455	3,94,800	2,82,262	1,66,349	1,67,073	75,430	1,67,317	73,518	1,22,240	33,65,927
Total	1,46,92,944	5,57,422	11,14,686	22,27,573	13,75,898	11,03,987	4,32,708	6,49,782	80,041	6,90,066	1,71,460	2,90,923	2,33,55,702

No. 43—ACCOUNT OF EXPENDITURE connected with GENERAL ADMINISTRATION for the year ended 31st March 1954—*contd.*

	STATE GOVERNMENTS											Carried over to Pages 284 and 285			
	Central Government	Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Madhya Pradesh	Government of Andhra (b)	Government of Assam	Government of Bihar	Government of Bombay (a) 51,730		Government of Madhya Pradesh	Government of Madras (Composite) (c)	Government of Madras (Residuary) (b)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward from page 289	10,82,88,575	12,64,211	17,53,254	4,54,006	24,07,584	25,62,742	36,32,211	1,24,69,605	72,29,804	1,75,73,595	4,44,15,434 (a) 51,730	2,08,59,935	3,82,51,227	1,06,64,378	27,78,17,221 (a) 51,730
B.—Miscellaneous—															
Payments to His Majesty's Treasury as the Indian Government's share of the cost of the late India office, now the United Kingdom Ministry of Commonwealth Relations.	(a) 10,20,000	..	..	..	..	..	..	..	..	..	..	..	..	..	(a) 10,20,000
Payments to other Governments, Departments, etc., connected with Administration of Agency subjects and Management of Territories	89,573	..	..	..	..	..	..	..	..	..	..	..	..	..	89,573
Discretionary grants by Heads of States, etc.	220	..	..	3,750	16,061	20,000	10,000	19,243	31,005	2,09,320	15,134	86,251	36,340	32,634	4,30,008
Court of Wards	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Expenditure from Rural Reconstruction Grants.	..	..	..	..	..	..	..	..	..	..	7,06,352	..	..	..	7,06,352
Rehabilitation Programme.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Miscellaneous	20,000	..	..	11,037	..	..	29,801	2,50,342	..	2,83,153	..	..	..	6,77,399	58,12,455
Development Schemes	10,124	..	..	..	..	..	..	29,62,511	..	45,34,040	..	..	..	36,76,363	1,11,85,971
<i>Deduct—Contributions recovered from other Governments, Departments, etc.</i>	14,101	..	..	..	..	..	..	3,06,176	..	..	..	8,66,663	..	5,77,890	17,66,820
Charges in England Share of the cost of High Commissioner's Establishment debitable to State Governments	..	..	..	1,000	173	..	..	..	44,547	93,080	2,71,800	72,300	1,11,667	60,000	6,00,000
Leave Salaries and Deputation Pay	80,331	..	..	..	..	..	..	..	9,600	41,151	12,339	28,472	10,178	478	1,82,549
Staffing Overseas Pay	2,572	..	..	..	..	..	..	2,000	..	..	1,330	..	413	..	6,315

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 Organization, the Railway and Posts and Telegraphs Departments is recorded initially under this head and transferred subsequently to the working expenses of these Departments.

3. The expenditure in England includes the pay of the Auditor of Indian Accounts in the United Kingdom and his establishment.

No. 44—ACCOUNT of EXPENDITURE of the AUDIT DEPARTMENT for the year ended 31st March 1954

	Central Government
	Rs.
Comptroller and Auditor General	9,70,821
Officers of the Indian Audit Department—	
Civil	58,77,770
Posts and Telegraphs	6,11,854
Railways	7,73,348
Accounts and Audit Offices—	
Civil	4,44,01,885
Posts and Telegraphs	1,00,36,946
Railways	28,45,365
Deduct—Establishment charges recovered from—	
Posts and Telegraphs	1,06,48,800
Railways	36,18,713
Other Governments, Departments, etc.	4,77,191
Charges in England—	
Auditor of Indian Accounts in the United Kingdom and his establishment	3,83,969
Other charges	6,264
Deduct—Establishment charges recovered from other Governments, Departments, etc.	30,30,917
TOTAL EXPENDITURE OF THE AUDIT DEPARTMENT	4,81,32,601
Charged	13,28,964
Voted	4,68,03,637

XXI and 27.—Administration of Justice

REVENUE

The bulk of the revenue under this head accrues from "General fees, fines and forfeitures" which consist chiefly of receipts from fines and confiscations ordered by magisterial courts.

EXPENDITURE

The expenditure consists chiefly of the pay of judges of civil and criminal courts and of magistrates and their establishments, with some charges on account of Administrators General and Law Officers of the several State Governments.

The variations, as between different States, in expenditure upon criminal courts are due to the fact that full-time judicial establishments alone are recorded under this head. In certain States, magisterial work is largely performed by the ordinary district administrative staff, the cost of which is debited to "25—General Administration".

No. 45—ACCOUNT OF RECEIPTS UNDER ADMINISTRATION OF JUSTICE for the year ended 31st March 1954

	STATE GOVERNMENTS											Carried over			
	Central Government	Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Madhya Pradesh	Government of Madras (Composite) (a)	Government of Madras (Residuary) (b)	Government of Bihar	Government of Assam		Government of Andhra (b)	Government of West Bengal	Government of Mysore
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Sale proceeds of unclaimed and re-claimed property.	7,819	3,791	11,397	3,300	48,605	2,437	10,835	23,919	49,695	38,003	2,41,654	89,538	49,388	21,051	6,05,862
Court fees realized in cash	4,024	..	..	..	90,954	..	11,787	1,13,069	781	60,863	73,967	2,81,343	2,01,292	1,13,359	9,62,039
General fees, fines and forfeitures	1,41,117	48,427	21,918	30,183	4,62,712	67,321	1,37,407	11,48,486	3,50,024	12,04,150	57,99,818	17,47,278	31,71,371	18,65,944	1,03,06,936
Fees for examination of candidates for the Supreme Court	..	..	..	..	..	..	..	..	50	12,185	19,885	..	..	..	32,080
Receipts of the Official Assignees	46,617	..	..	..	..	..	..	..	..	..	..	..	..	..	46,617
Receipts of the Official Receiver Calcutta.	..	..	..	..	..	..	..	..	..	..	1,98,568	..	..	8,513	1,90,774
Miscellaneous fees and fines—	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Record Room receipts	..	..	1,666	..	..	951	..	743	..	2,272	8,30,514	3,324	1,679	283	8,41,452
Other receipts	20,014	..	6,143	..	5,854	5,164	41,886	24,626	23,121	14,262	5,32,637	2,09,165	1,57,828	63,854	11,41,954
Recoveries of overpayments	1,819	612	707	97	201	769	1,154	734	1,639	3,691	62,186	5,486	8,144	1,743	89,042
Collection of payments for services rendered.	..	143	..	..	3,925	..	..	3,807	..	163	75,418	1,780	22,250	13,579	1,21,045
Miscellaneous	23,471	..	11,870	2,968	..	3,723	..	46,833	6,001	26,322	2,40,488	30,745	76,734	98,037	5,66,816
Receipts in England	403	..	..	..	..	..	..	..	..	..	..	..	..	..	403
Total	2,65,314	52,873	5,707	36,578	6,12,251	80,275	2,07,669	13,73,017	4,32,011	14,53,921	80,15,085	23,66,657	37,01,359	22,15,423	2,38,05,040
Deduct—Refunds	23,902	5,692	3,209	163	62,548	6,383	33,270	1,42,162	27,976	1,79,062	3,00,990	84,961	2,06,394	1,68,293	12,45,005
Total Receipts Under Administration of Justice.	2,41,412	47,181	60,498	36,415	5,49,703	73,892	1,74,399	12,30,855	4,04,035	12,74,859	77,14,095	22,80,696	34,94,965	20,47,130	1,96,20,036

(a) Represents transactions for the period from 1st April 1953 to 30th September 1953.

(b) Represents transactions for the period from 1st October 1953 to 31st March 1954.

No. 45—ACCOUNT of RECEIPTS under ADMINISTRATION of JUSTICE for the year ended 31st March 1954—concl'd.

Particulars	STATE GOVERNMENTS										Total	
	Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P. E. S. U.	Government of Rajasthan	Government of Saurashtra		Government of Travancore-Cochin
Brought forward	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
State proceeds of unclaimed and escheated property	6,05,862	58,520	1,86,121	1,00,072	96,930	26,893	23,229	26,592	42,119	10,148	3,044	12,01,537
Court fees realized in cash	9,52,039	24,426	1,45,622	16,217	1,70,826	116	18,188	5,501	5,733	25,892	9,008	13,93,091
General fees, fines and forfeitures	1,43,06,936	18,31,114	37,83,021	25,16,641	3,34,877	2,70,804	5,96,064	2,57,083	3,41,938	1,77,232	4,07,997	2,73,67,831
Pledgeship, etc., examination fees	32,080	..	..	9,156	19,686	..	..	..	505	..	..	68,790
Receipts of the Supreme Court	46,517	..	..	..	..	..	..	..	..	..	..	46,517
Receipts of the Official Assignee	1,60,774	..	..	1,22,911	6,350	..	..	..	868	..	..	2,69,009
Receipts of the Official Receiver, Calcutta	..	..	..	1,70,335	..	..	..	..	..	..	..	1,70,335
Miscellaneous fees and fines—												
Record Room receipts	8,41,452	78,505	2,468	1,097	..	..	..	..	1,18,173	..	..	10,41,750
Other receipts	11,41,954	28,240	99,275	9,44,403	1,73,366	1,41,096	..	89,735	..	1,028	..	28,31,542
Recovery of overpayments	89,062	4,268	14,778	4,982	..	16,468	451	5,466	6,250	12,343	3,951	1,69,766
Collection of payments for services rendered	1,21,045	1,95,505	2,991	1,19,650	..	..	..	3,760	930	1,463	..	4,40,194
Miscellaneous	5,68,816	8,800	2,00,016	1,09,607	2,80,845	91,900	34,321	23,597	25,100	3,505	75,365	14,41,208
Receipts in England	403	..	..	200	..	..	..	..	..	..	..	603
Total	2,08,66,040	22,29,444	44,39,312	41,15,361	10,86,890	5,47,375	6,72,853	4,13,734	5,41,625	2,29,611	4,98,065	3,62,49,526
Deduct—Refunds	12,45,005	1,94,461	3,41,969	1,17,740	15,238	29,039	69,059	30,863	37,821	9,195	8,586	21,12,520
Total Receipts under Administration of Justice	1,96,20,035	20,34,983	40,97,343	39,97,621	10,71,652	5,18,286	6,13,754	3,82,861	5,03,804	2,20,415	4,90,079	3,41,36,996

No. 45-A—ACCOUNT OF EXPENDITURE UNDER ADMINISTRATION OF JUSTICE for the year ended 31st March 1954

	STATE GOVERNMENTS											Carried over			
	Central Government	Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Jharkhand	Government of Andhra Pradesh (b)	Government of Assam	Government of Bihar	Government of Bombay		Government of Madhya Pradesh	Government of Madras (Composite) (a)	Government of Madras (Residuary) (b)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Supreme Court	8,43,380														8,43,380
High Courts	1,134				3,78,720										4,91,104
Law Officers	1,81,185	19,300	29,768	3,905	49,004	68,171	1,82,430	2,09,984	12,15,493	10,80,088	5,62,773	4,76,548	2,87,160	43,86,116	
Administrator General and Official Trustee	8,444							1,841	7,378	83,643		37,451	28,291	1,65,048	
Sheriff and Reporter										94,837				94,837	
Official Assignee										1,54,034				1,54,034	
Official Receiver Calcutta.														2,38,206	
Coroner's Court															
Presidency Magistrate's Courts.										39,164				39,164	
Judicial Commissioner	3,91,960	60,721	93,687	2,000		1,10,104				9,89,360		2,37,871	1,23,270	13,50,291	
Civil and Sessions Courts.	2,48,263	2,24,471	2,47,941	68,685		3,08,078	16,12,110	4,16,004	87,02,143	1,90,52,696		55,91,774	26,35,089	3,23,14,164	
Courts of Small Causes	65,017									7,09,531		83,758	70,815	10,10,553	
Special Courts					61,463									61,463	
Criminal Courts				12,105	65,688		9,56,196	7,06,135	9,90,831	37,24,069				64,1,801	
Pleadership and Mulk-tiarship examination charges.															
Expenditure connected with the trial of offences under the Criminal Law Amendment Ordinance, 1943.	9,775														9,775
Worries															708
Charges in England—Leave Salaries and Deputation Pay.								4,389	14,604						18,943
Law Charges	29,812														29,812
Other Charges	1,400								1,280						2,680
Total Expenditure under Administration of Justice.	17,99,850	3,82,514	3,71,296	81,695	12,16,665	8,22,269	26,20,738	16,37,355	94,66,648	2,07,87,805	51,09,757	1,06,87,817	54,82,152	6,09,13,631	
Charged	8,65,914	36,501	16,147			49,607		3,99,323	15,34,919	19,53,365	9,45,994	11,03,241	8,78,576	77,72,690	
Voted	9,33,946	3,46,013	2,53,149	81,695	12,16,665	7,72,662	26,20,738	12,38,032	79,31,729	1,88,34,440	41,63,763	95,84,576	46,07,577	5,31,41,041	

(a) Represents transactions for the period from 1st April, 1953 to 30th September, 1953.

(b) Represents transactions for the period from 1st October, 1953 to 31st March, 1954.

No. 45-A—ACCOUNT of EXPENDITURE under ADMINISTRATION of JUSTICE for the year ended 31st March, 1954—concl'd.

	Brought forward	STATE GOVERNMENTS											Total
		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P. E. P. S. U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Supreme Court	8,63,380	..	..	..	..	..	..	..	..	..	..	..	8,63,380
High Courts	69,98,049	4,75,377	9,66,758	20,49,348	26,07,872	8,08,811	4,30,076	3,86,812	3,73,877	5,17,853	1,97,823	3,82,501	1,62,80,157
Law Officers	43,85,106	3,01,542	3,67,266	11,47,086	8,84,812	2,21,206	1,79,394	1,07,205	1,61,414	2,83,046	1,92,036	2,61,258	84,91,369
Administrator General and Official Trustees	1,66,048	..	12,918	23,196	3,29,287	..	..	3,912	..	..	..	5,836	5,40,136
Sheriff and Reporter	94,837	..	..	..	1,04,839	..	..	..	..	..	..	..	1,99,476
Official Assignee	2,38,206	..	..	..	1,04,886	..	..	..	..	..	..	..	3,43,092
Official Receiver Calcutta . . . . .	..	..	..	..	1,45,454	..	..	..	..	..	..	..	1,45,454
Coroner's Court	39,164	..	..	..	9,049	16,239	..	..	..	..	..	..	64,452
Presidency Magistrate's Courts	13,50,291	..	..	..	6,65,985	..	..	..	..	..	..	..	20,16,276
Judicial Commissioner	7,82,860	..	..	..	..	..	..	..	..	..	..	..	7,82,860
Civil and Sessions Courts	3,23,14,164	13,11,270	25,14,713	1,03,23,006	54,49,286	37,58,327	26,70,431	14,36,329	11,73,737	24,65,767	15,13,463	26,05,694	6,75,35,177
Courts of Small Causes	10,10,883	..	72,005	3,01,319	4,32,755	70,608	66,177	28,673	..	32,225	..	..	20,14,309
Special Courts	6,41,801	..	..	..	..	..	..	..	..	..	..	..	6,41,801
Criminal Courts	1,19,68,643	3,26,612	4,36,404	..	35,783	2,30,075	..	8,77,943	..	..	..	8,33,067	1,47,08,527
Pledership and Mukhtiarship examination charges	708	3,152	..	..	8,374	..	..	..	..	..	..	..	12,234
Expenditure connected with the trial of offences under the Criminal Law Amendment Ordinance, 1943.	9,776	..	..	..	..	..	..	..	..	..	..	..	9,776
Works . . . . .	..	..	..	2,31,623	..	..	..	..	..	..	..	..	2,31,623
Charges in England—													
Leave Salaries and Deputation Pay	18,943	..	16,287	..	3,387	..	..	..	..	..	..	..	38,617
Law Charges	29,312	..	..	..	..	..	..	..	..	..	..	..	29,312
Sterling Overseas Pay . . . . .	..	..	..	4,800	..	..	..	..	..	..	..	..	4,800
Other Charges	2,791	..	1,526	140	4,270	..	..	..	..	..	..	..	8,727
Total Expenditure under Administration of Justice	6,08,13,831	24,17,953	43,87,877	1,40,80,452	1,08,75,839	51,00,268	33,46,078	28,39,874	17,09,028	32,98,881	19,03,322	40,88,353	11,49,61,554
Charged	77,72,590	4,75,377	9,75,097	20,72,480	27,27,722	8,08,811	4,30,076	3,86,812	3,73,877	5,17,853	1,97,823	3,82,501	1,71,16,019
Voted	5,31,41,041	19,42,576	34,12,780	1,20,07,972	81,48,117	42,96,456	29,16,002	24,53,062	13,35,151	27,81,028	17,05,499	37,05,852	9,78,45,536

F. and M.—Civil Administration.

XXII and 28.—Jails and Convict Settlements
REVENUE

The principal item of revenue is the proceeds of the sale of jail manufactures which are, however, largely counter-balanced by the expenditure involved in their production.

EXPENDITURE

The expenditure consists mainly of the maintenance charges of the jail population and the cost of production of jail manufactures, together with the pay and allowances of the necessary establishments.

No. 46—ACCOUNT OF RECEIPTS UNDER JAILS AND CONVICT SETTLEMENTS for the year ended 31st March 1954

	STATE GOVERNMENTS													Carried over	
	Central Government	Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra (b)	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras (Composite) (a)		Government of Madras (Residuary) (b)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Jails	7,405	2,707	2,357	331	11,142	1,615	6,454	3,753	14,744	41,230	2,80,808	16,850	1,08,033	37,693	5,35,213
Jail manufactures	23,627	7,204	2,635	8,373	86,666	1,322	11,051	52,670	20,849	13,04,238	11,13,476	1,48,103	15,38,962	8,08,251	52,10,627
Recoveries of overpayments	276	27	17	..	..	65	606	132	6,118	1,946	7,554	1,532	5,768	2,024	25,965
Collection of payments fore services rendered.	..	..	..	..	..	780	..	703	..	7,880	6,283	..	4,707	126	20,479
Total	31,208	9,938	5,009	8,704	97,808	3,783	18,911	57,285	41,711	14,45,294	14,06,212	1,64,455	16,52,470	8,48,094	57,92,284
Deduct—Refunds	..	400	250	..	53	..	1,678	5	989	8,439	4,669	579	733	454	17,649
TOTAL RECEIPTS UNDER JAILS AND CONVICT SETTLEMENTS.	31,208	9,538	5,009	8,704	97,755	3,783	16,233	57,280	40,722	14,36,855	14,06,543	1,63,906	16,56,337	8,47,640	57,74,635

(a) Represents transactions for the period from 1st April 1953 to 30th September 1953.

(b) Represents transactions for the period from 1st October 1953 to 31st March 1954.

	STATE GOVERNMENTS											Total	
	Brought forward	Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra		Government of Travancore-Cochin
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Jails	5,35,213	7,313	20,764	1,42,588	1,55,782	1,15,865	9,993	14,126	17,993	19,307	9,852	26,355	10,74,831
Jail manufactures	52,10,627	1,00,425	3,37,319	8,50,534	5,69,678	2,33,780	2,06,561	95,489	1,54,972	2,71,459	1,36,598	2,45,206	84,98,548
Recoveries of overpayments	25,965	638	2,850	7,470	151	5,002	8,728	427	15,085	3,656	141	583	70,098
Collection of payments for services rendered	20,479	..	41	25	15	..	..	..	667	86	..	..	21,315
Total	57,92,284	1,08,376	3,60,974	10,00,927	7,23,506	3,54,637	2,25,292	1,10,042	1,88,617	3,00,510	1,96,391	2,72,144	96,35,390
Deduct—Refunds	17,649	..	4,324	5,423	942	..	..	795	7,312	441	32	3	30,921
TOTAL RECEIPTS UNDER JAILS AND CONVICT SETTLEMENTS.	57,74,635	1,08,376	3,56,650	9,95,204	7,24,564	3,54,637	2,25,292	1,09,247	1,87,305	3,00,069	1,96,359	2,72,141	96,04,469

No. 46-A—ACCOUNT OF EXPENDITURE connected with JAILS and CONVICT SETTLEMENTS for the year ended 31st March 1954

	STATE GOVERNMENTS											Carried over			
	Central Government	Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Jharkhand	Government of Madhya Pradesh	Government of Bihar	Government of Bombay	Government of Madras (Composite)		Government of Madras (Residuary)		
Jails	Rs. 4,06,761	Rs. 1,65,650	Rs. 2,69,679	Rs. 31,418	Rs. 6,75,804	Rs. 1,74,270	Rs. 4,04,211	Rs. 9,98,405	Rs. 18,45,963	Rs. 84,38,093	Rs. 92,45,901	Rs. 26,11,761	Rs. 66,50,941	Rs. 45,67,082	Rs. 3,65,95,919
Jail manufactures	1,892	3,910	2,980	1,067	45,845	16,906	6,716	25,594	-2,648	8,16,892	2,92,861	1,02,319	15,10,169	5,11,050	33,35,623
Charges on account of persons confined or detained in Jails outside the State . . . . .	..	..	..	11,015	..	..	..	43	739	2,015	..	1,404	991	1,440	18,846
Works . . . . .	..	..	..	..	..	..	..	..	57,666	..	..	..	2,125	37	59,728
Charges in England—	..	..	..	..	..	..	..	..	..	27,836	..	..	40,371	27,198	95,405
Stores . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	686	..	686
Other charges . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
TOTAL EXPENDITURE UNDER JAILS AND CONVICT SETTLEMENTS (Voted)	4,08,643	1,69,560	2,62,659	43,800	7,21,649	1,91,178	4,10,927	10,24,043	19,21,809	92,85,806	95,38,762	27,15,484	82,86,263	52,06,807	4,01,05,887

(a) Represents transactions for the period from 1st April 1953 to 30th September 1953.

(b) Represents transactions for the period from 1st October 1953 to 31st March 1954.

No. 46-A—ACCOUNT OF EXPENDITURE connected with JAILS and CONVICT SETTLEMENTS for the year ended 31st March 1954—contd.

	STATE GOVERNMENTS											Total	
	Brought forward	Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P. E. P. S. U.	Government of Rajasthan	Government of Saurashtra		Government of Travancore-Cochin
Jails	Rs. 3,65,95,919	Rs. 20,83,460	Rs. 40,36,264	Rs. 1,20,26,616	Rs. 75,92,467	Rs. 24,72,033	Rs. 15,02,375	Rs. 11,07,332	Rs. 10,64,275	Rs. 22,85,885	Rs. 4,83,892	Rs. 5,85,994	Rs. 7,18,06,112
Jail manufactures	33,35,623	62,825	2,39,982	2,85,117	3,34,501	1,89,488	1,22,372	61,397	1,03,722	1,28,418	99,080	1,33,205	50,95,488
Charges on account of persons confined or detained in Jails outside the State	18,646	..	2,451	..	..	..	..	..	..	191	..	..	21,288
Works	59,728	..	23,221	3,08,813	30,907	..	19,761	..	..	..	..	..	4,41,420
Charges in England—	..	..	..	..	..	..	..	..	..	..	..	..	..
Stores	95,405	..	..	..	..	..	..	..	..	..	..	..	95,405
Other charges	686	..	..	..	..	..	..	..	..	..	..	..	686
TOTAL EXPENDITURE UNDER JAILS AND CONVICT SETTLEMENTS (Voted)	4,01,06,887	21,46,285	43,01,928	1,26,20,545	79,57,875	26,61,521	16,43,298	11,68,729	11,67,997	24,14,492	5,82,622	6,89,200	7,74,60,379

No. 47—ACCOUNT of RECEIPTS under POLICE for the year ended 31st March 1954—concl'd.

	Brought forward	STATE GOVERNMENTS										Total	
		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P. E. P. S. U.	Government of Rajasthan	Government of Saurashtra		Government of Travancore-Cochin
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Contributions for Railway Police	26,31,560	..	31,99,726	..	..	..	..	2,67,351	..	4	3,68,821	10,363	64,77,816
Police supplied to Railways	9,792	..	..	1,334	..	..	..	..	..	..	..	..	4,128
Police supplied to Municipal Cantonment and Town Funds	5,265	..	..	..	..	..	..	..	..	..	..	..	5,265
Police supplied to public departments, private companies and persons	3,14,554	1,115	..	64,976	..	1,05,481	42,850	49,730	1,170	..	5,772	90,486	9,68,866
Receipts and recoveries on account of Presidency Police	10,59,776	..	..	16,43,819	..	..	..	..	..	..	..	..	82,72,094
Recoveries on account of Village Police	9,96,008	70,127	..	..	..	..	..	..	..	..	..	..	10,86,582
Cash receipts under the Arms Act	3,57,208	29,851	1,24,998	1,25,566	..	58,316	54,722	..	526	..	..	5,166	11,04,500
Fees, fines and forfeitures	12,32,400	8,081	71,188	27,355	2,04,762	..	2,191	4,431	51,271	..	11,741	1,997	16,67,447
Recoveries of overpayments	8,89,638	8,280	4,00,431	15,969	15,953	59,954	24,154	17,818	3,76,869	..	44,680	18,222	21,21,128
Collection of payments for services rendered	21,68,373	7,102	7,80,906	76,774	1,32,096	..	8,076	231	1,122	..	41,307	24,044	48,97,633
Miscellaneous	21,04,445	1,21,361	3,54,996	4,30,464	54,280	3,43,004	86,405	71,777	83,903	..	61,762	12,895	47,83,926
Receipts in England	6,611	..	102	..	..	..	..	..	..	..	..	..	6,713
TOTAL	1,23,38,629	2,40,917	15,68,560	23,84,657	4,07,091	5,63,755	4,85,749	1,43,987	5,16,865	5,24,092	5,24,092	1,53,163	2,60,73,595
Deduct—Refunds	1,86,542	7,057	40,501	21,624	52,689	199	10,737	660	4,369	6,176	6,176	177	6,61,821
TOTAL RECEIPTS UNDER POLICE	1,21,52,087	2,33,860	15,28,059	23,63,033	3,54,402	5,63,556	4,75,012	1,43,327	5,11,998	5,17,916	5,17,916	1,52,986	2,54,12,304

No. 47-A—ACCOUNT of EXPENDITURE under POLICE for the year ended 31st March 1954

	STATE GOVERNMENTS													Carried over			
	Central Government	Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Himachal Pradesh	Government of Jharkhand	Government of Madhya Pradesh	Government of Madras (Composite)	Government of Madras (Residuary)	Government of Bihar	Government of Bombay	Government of Mysore	Government of West Bengal				
	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.		Ra.		
Presidency Police	20,03,863	..	..	..	..	..	..	..	..	1,80,13,650	..	..	..	..	..	..	2,46,28,924
Superintendent	19,711	1,10,152	1,06,607	..	23,443	6,87,740	1,38,870	2,20,506	5,72,468	6,70,995	2,71,175	4,05,015	2,19,889	..	..	..	34,46,171
District Executive Force	2,33,02,052	23,49,812	15,08,015	3,39,841	15,64,123	31,83,360	85,71,568	88,09,074	2,25,22,826	6,20,87,612	1,97,17,073	2,96,69,182	1,43,39,740	..	..	..	19,82,58,098
Police Training Schools and Colleges	5,27,840	..	..	..	13,108	42,319	53,651	1,86,167	3,39,984	2,35,816	2,11,087	2,79,329	1,71,648	..	..	..	20,80,919
Village Police	..	..	..	..	..	..	7,304	400	34,55,722	..	..	21,017	920	..	..	..	34,85,363
Special Police	35,25,358	..	7,99,075	..	..	3,83,011	11,08,168	..	68,10,368	3,364	..	38,73,982	20,87,069	..	..	..	1,85,29,348
Home Guards	..	..	..	..	..	..	..	3,09,976	11,40,241	9,97,029	14,92,194	..	..	..	..	..	39,39,442
Railway Police	10,29,667	..	..	..	..	..	3,76,360	1,85,846	6,08,971	36,61,715	17,45,043	14,20,824	7,29,147	..	..	..	97,57,473
Criminal Investigation Department	..	..	..	12,498	..	2,16,300	3,85,118	39,92,171	20,20,230	41,85,310	10,09,099	12,50,374	7,27,153	..	..	..	1,37,49,343
Transfers to the General Police Fund	..	..	..	..	..	..	..	..	53,857	..	..	..	..	..	..	..	53,857
Miscellaneous	11,79,653	1,200	..	..	..	..	..	..	2,65,308	..	..	700	600	..	..	..	14,41,941
Works	..	..	..	..	..	..	..	2,65,383	36,870	..	..	..	..	..	..	..	3,22,253
Charges in England—	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Leave Salaries and Deputation Pay	..	..	..	..	..	..	..	3	..	17,641	31,551	7,985	7,394	..	..	..	64,454
Sterling Overseas Pay	..	..	..	..	..	..	859	..	..	..	..	4,044	889	..	..	..	5,822
Stores	..	..	..	..	..	..	..	..	..	..	67	1,479	..	..	..	..	1,546
Other Charges	..	..	..	..	..	..	..	1,034	1,034	3,067	4,401	528	363	..	..	..	9,090
Total Expenditure under Polices	3,15,85,024	24,60,964	23,73,697	3,53,439	16,00,784	45,12,730	1,06,40,746	1,39,69,528	3,81,33,799	8,95,26,199	2,44,81,690	3,94,54,462	2,03,40,727	..	..	..	27,97,53,939
Charged	..	..	..	..	..	..	..	..	..	..	499	..	..	..	..	..	459
Voted	3,15,85,024	24,60,964	23,73,697	3,53,439	16,00,784	45,12,730	1,06,40,746	1,39,69,528	3,81,33,799	8,95,26,199	2,44,81,431	3,94,54,462	2,03,40,727	..	..	..	27,97,53,480

(a) Represents transactions for the period from 1st April 1953 to 30th September 1953.

(b) Represents transactions for the period from 1st October 1953 to 31st March 1954.

No. 47-A—ACCOUNT of EXPENDITURE under POLICE for the year ended 31st March 1954—*contd.*

	STATE GOVERNMENTS										Total		
	Brought forward	Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P. E. P. S. U.	Government of Rajasthan		Government of Saurashtra	Government of Travancore-Cochin
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Presidency Police	2,46,29,924	..	..	..	1,92,61,636	..	..	..	..	..	..	..	4,38,81,539
Superintendence	34,46,171	3,12,899	3,97,561	7,99,379	5,32,405	8,24,693	2,12,031	16,04,016	4,42,097	1,12,893	6,13,406	..	1,19,63,226
District Executive Force	19,82,68,098	1,05,54,672	2,85,49,151	5,00,88,722	3,24,45,466	2,17,19,675	1,90,27,716	68,72,840	2,16,41,284	76,23,682	39,26,966	..	39,85,30,584
Police Training Schools and Colleges	20,59,919	2,17,432	2,99,202	4,09,689	7,33,397	2,57,003	59,922	1,23,309	1,90,889	..	75,712	..	45,70,743
Village Police	34,95,363	6,33,998	..	32,81,705	..	15,69,690	..	..	..	15,96,595	..	..	1,27,49,724
Special Police	1,56,99,343	17,28,781	..	88,66,411	10,91,168	49,31,610	3,86,872	..	69,77,020	6,65,690	31,26,080	..	5,09,73,282
Home Guards	39,39,442	..	..	..	..	..	..	3,05,398	..	2,28,171	..	..	44,73,001
Railway Police	97,57,473	1,97,368	6,19,310	39,21,231	6,91,973	4,22,221	3,39,553	..	3,08,459	3,46,526	42,226	..	1,65,56,913
Criminal Investigation Department	1,37,49,343	8,21,100	11,97,198	17,90,343	22,86,675	15,73,399	2,23,148	5,21,653	7,53,650	3,61,823	3,63,370	..	2,39,98,961
Transfers to the General Police Fund	53,857	..	..	..	..	..	..	..	..	..	..	..	53,857
Miscellaneous	14,41,341	1,517	53,902	77,862	..	..	..	..	..	..	..	..	15,74,612
Works	3,22,253	1,39,983	2,41,508	11,90,074	3,74,302	..	..	..	..	..	..	..	22,68,120
Charges in England—													
Leave Salaries and Deputation Pay	64,454	10,333	25,294	27,179	22,943	..	..	..	..	..	..	..	1,50,203
Sterling Overseas Pay	5,822	2,133	5,748	4,191	..	..	..	..	..	..	..	..	17,894
Stores	1,546	..	..	48,653	..	..	10,758	..	..	..	..	..	60,657
Other charges	9,690	..	..	2,959	15,635	..	..	..	..	..	..	..	28,084
Total Expenditure under Police	27,97,53,939	1,44,80,166	2,93,88,874	7,05,02,288	5,83,55,599	3,25,29,364	1,12,56,400	86,27,406	3,03,13,399	1,08,29,290	81,47,780	..	57,12,51,720
Charged	499	..	..	..	..	..	..	..	..	..	..	..	499
Voted	27,97,53,440	1,44,80,166	2,93,88,874	7,05,02,288	5,83,55,599	3,25,29,364	1,12,56,400	86,27,406	3,03,13,399	1,08,29,290	81,47,780	..	57,12,51,221

(308)

XXIV and 30—Ports and Pilotage

Ports are classed under two divisions, "A—Major Ports" and "B—Other Ports", the former being under the control of the Central Government and the latter of the State Governments. Madras, Bombay, Calcutta, Vizagapatam and Cochin are Major Ports.

2. Receipts and expenditure connected with the maintenance of river flotillas, pilot establishments and harbours are shown under these heads.

Expenditure Outside The Revenue Account—73—Capital Outlay on Ports

A—CAPITAL OUTLAY ON VIZAGAPATAM PORT

This sub-major head exhibits the capital expenditure in connection with the development of Vizagapatam Port, which has been undertaken to afford an outlet easy of approach for the trade of the Madhya Pradesh and Upper India generally and to ease the congestion at the Port of Calcutta and also to some extent at Bombay and on the railways leading to them.

B—CAPITAL OUTLAY ON KANDLA PORT

Capital expenditure incurred in connection with the development of 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 OTHER PORTS

This sub-major head accommodates the account of capital expenditure on all other ports.

No. 48—ACCOUNT of RECEIPTS from PORTS and PILOTAGE—A—MAJOR PORTS, for the year ended 31st March 1954

	Central Government
	Rs.
A.—MAJOR PORTS—	
Survey fees	1,40,118
Fees for engagement and discharge of seamen	2,69,850
Fees for registration of vessels	4,945
Examination fees and miscellaneous	2,65,529
Deduct—Refunds	4,533
TOTAL RECEIPTS A—MAJOR PORTS	6,75,909

No. 48-A—ACCOUNT of RECEIPTS from PORTS and PILOTAGE—B—OTHER PORTS, for the year ended 31st March 1954

	Central Government	STATE GOVERNMENTS					Total
		Government of Assam	Government of Bombay	Government of Orissa	Government of West Bengal	Government of Saurashtra	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
B—OTHER PORTS—							
Sale proceeds of Vessels and Stores	..	..	..	..	25	97,477	97,502
Freight Passage and Tonnage	21,66,060	..	..	..	..	9,16,078	30,82,138
Registration and other fees	12	60	..	875	5,072	18,84,363	18,90,162
Miscellaneous	1,46,356	780	4,349	452	68,576	8,44,983	10,65,496
Receipts in England	54	..	..	..	..	..	54
Total	23,12,482	840	4,349	1,107	73,673	37,42,991	61,35,352
Deduct—Refunds	..	..	..	..	2,965	31,419	37,384
Total Receipts B—Other Ports	23,12,482	840	4,349	1,107	70,708	37,08,482	60,97,968

**No. 48-B—ACCOUNT of EXPENDITURE under PORTS AND PILOTAGE—A—MAJOR PORTS, for the year ended
31st March 1954**

	Central Government
	Rs.
A—MAJOR PORTS—	
Direction (Headquarters Establishments)	6,18,291
Principal officers and their establishments	13,93,373
Shipping Offices	5,42,896
Ship Survey Department	2,00,360
Training Ship	7,57,676
Training Scheme for Ratings	5,79,503
Grants-in-aid to Vizagapatam Port Welfare Organisation for seamen	1,15,187
Miscellaneous	1,812
<i>Deduct</i> —Establishment charges recovered from other Governments, Departments, etc	60,040
Charges in England—	
Leave Salaries and Deputation Pay	47,580
Stores	2,99,111
Welfare Organisation for Seamen	83,105
Other charges	50,378
TOTAL EXPENDITURE—A—MAJOR PORTS (Voted)	46,29,241

**No. 48-C—ACCOUNT of EXPENDITURE under PORTS and PILOTAGE—B—OTHER PORTS, for the year ended
31st March 1954**

	Central Government (a)	STATE GOVERNMENTS					Total
		Government of Bombay	Government of Madras (Composite) (b)	Government of Orissa	Government of West Bengal	Government of Saurashtra	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
B—OTHER PORTS							
Pay and Allowances of Officers and men Afloat . . . . .	..	..	..	..	..	9,27,963	9,27,963
Suspense . . . . .	..	..	..	..	..	93	93
Charges for Pooled Launches . . . . .	..	..	..	..	3,76,784	17,271	3,93,055
Purchase of Marine Stores and coal for building repairs and outfit of ships and vessels . . . . .	..	..	..	..	..	9,25,193	9,25,193
Pilotage and Pilot Establishments . . . . .	..	..	..	161	..	15,784	15,935
Works . . . . .	..	..	..	..	..	6,03,921	6,05,921
Ports Establishments	22,77,945	3,51,923	..	..	63,507	5,79,083	32,72,458
Miscellaneous Shore Establishments	20,10,510	..	..	..	..	4,92,791	25,03,301
Welfare Organisation for Seamen	17,896	..	..	..	..	..	17,896
Development Schemes	20,829	..	..	..	..	..	20,829
Miscellaneous . . . . .	..	..	776	..	2,53,860	6,56,596	9,11,232
<i>Deduct</i> —Recoveries	12,59,677	..	..	..	..	2,35,837	14,95,514
Total Expenditure—B—Other Ports (Voted)	30,67,503	3,51,923	776	151	6,93,151	39,84,758	80,98,262

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

(b) Represents transactions for the period from 1st April 1953 to 30th September 1953

No. 48-D—ACCOUNT of CAPITAL OUTLAY ON PORTS during and to end of the year 1953-54

	Expenditure during the year	Expenditure to end of the year
	Rs.	Rs.
CENTRAL GOVERNMENT		
A—Capital Outlay on Vizagapatam Port—(a)		
Land	—76,356	1,07,72,582
Waterways	10,198	1,39,08,075
Docks and Berths	10,19,332	54,05,875
Broad Gauge Railways	—16,547	19,47,340
Ferries . . . . .	..	2,18,440
Manganese Facilities	65,429	7,45,902
Plant	3,92,964	19,43,980
Floating Craft	45,801	40,97,338
Buildings	3,25,185	44,40,197
Suspense	—2,23,863	4,08,562
Total—A—Capital Outlay on Vizagapatam Port	(c) 15,42,233	(b) 4,39,78,091
B—Capital Outlay on Kandla Port—		
Preliminary Expenses	1,30,704	17,83,013
Land Acquisition	13,567	88,504
Land Reclamation	6,00,739	7,23,766
Quays, Jethies, Wharves and Moorings (including Transit Sheds)	45,72,305	46,65,662
Ware-houses and storage Plinths	1,17,694	2,25,076
Workshop and Slipways	5,10,095	10,10,620
Channel, Demarcation and aid to Navigation	33,493	2,11,200
Port Equipment	31,57,979	31,71,676
Floating Craft	3,46,009	31,56,233
Power Supply	2,08,705	2,80,595
Water Supply	1,50,582	2,10,316
Drainage . . . . .	..	313
Buildings	22,15,205	24,51,092
Communications	9,93,757	82,80,247
Construction, Plant and Machinery	2,30,499	17,02,599
Establishment	11,52,171	31,48,223
Suspense	—10,27,815	27,67,047
<i>Deduct—Receipts and Recoveries on Capital Account</i>	<i>2,64,445</i>	<i>3,95,936</i>
Loss or Gain by Exchange . . . . .	..	1,177
Total—B—Capital Outlay on Kandla Port	(c) 1,32,01,424	3,34,86,423
STATE GOVERNMENT		
Government of Saurashtra		
C—Capital Outlay on Other Ports—		
Development Schemes	1,95,724	1,95,724
Works	1,04,363	29,53,743
Plant . . . . .	..	1,31,301
Floating Craft	18,80,478	55,75,983
Buildings . . . . .	..	5,73,149
<i>Deduct—Expenditure met from Port Reserve Funds</i>	<i>4,31,711</i>	<i>25,78,000</i>
<i>Deduct—Expenditure met from Revenue</i>	<i>..</i>	<i>26,21,926</i>
Total—C—Other Ports	(c) 16,98,854	42,29,371
Total—Expenditure under Capital Outlay on Ports	(c) 1,64,42,511	8,16,93,888

(c) According to the terms of transfer of control of the Vizagapatam Port to the Railway Department, the Capital-at-charge of the Port on 1st April 1946 is not to be debited against this Department. Accordingly the amount of Rs. 3,78,92,847 under the heads as shown in this Account of the Combined Finance and Revenue Accounts for the year 1945-46 vide page 191, has not been taken into account for the purpose of calculation of interest.

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

(c) These are Voted

XXV and 31—Lighthouses and Lightships

To ascertain whether the Lighthouses administration in India is self-supporting, i.e. whether the receipt from the light dues over a fixed period are sufficient to cover all expenditure thereon, and with the idea of improving the efficiency of the service, it has been decided that the service should be administered on an all-India basis and that its accounts should be maintained on commercial lines within the Government accounts in order that the results of the financial working of the Department may be obtained with greater facility and more accurately than has been possible in the past. For this purpose, the Government accounts exhibit capital

No. 49.—ACCOUNT of RECEIPTS from LIGHTHOUSES and LIGHTSHIPS for the year ended 31st March 1954

	Central Government
	Rs.
Light dues	22,98,972
Miscellaneous	3,09,477
Total	25,18,449
<i>Deduct—Refunds</i>	<i>19,855</i>
Total—RECEIPTS FROM LIGHTHOUSES AND LIGHTSHIPS.	24,98,594

No. 49-A.—ACCOUNT of EXPENDITURE under LIGHTHOUSES and LIGHTSHIPS within the REVENUE ACCOUNT for the year ended 31st March 1954

	Central Government
	Rs.
I.—Capital Account—	
Capital Outlay financed from Ordinary Revenues (vide details in Account No. 49-B).	7,69,634
II.—Revenue Account—	
Direction	3,45,373
Lighthouses—working expenses	5,92,731
Lightships—working expenses	88,937
Cost of Accounts and Audit	11,586
Pensionary and Provident Fund charges	19,650
Contribution to Depreciation Reserve Fund	34,199
Contribution to the General Reserve Fund	14,01,749
Charges in England—	
Stores	510
Total—Revenue Account	24,94,765
TOTAL—EXPENDITURE UNDER LIGHTHOUSES AND LIGHTSHIPS (Voted)	32,64,399

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 Central Government (Civil) Appropriation Accounts under the grant relating to the Ministry of Transport.

71—Capital Outlay on Lighthouses and Lightships.

This account shows the total capital invested on Lighthouses and Lightships during and to end of each year and the different sources from which the expenditure has been financed

No. 49-B.—ACCOUNT of CAPITAL OUTLAY ON LIGHTHOUSES and LIGHTSHIPS during and to end of the year 1953-54

	Expenditure during 1953-54	Expenditure to end of the year 1953-54
	Rs.	Rs.
CENTRAL GOVERNMENT		
Lighthouses	3,46,632	20,19,908
Lightships	7,85,560	9,78,659
Tools, Plant and Equipment	33,397	5,71,605
Stock and Suspense	—6,928	676
Charges in England—		
Leave Salaries and Deputation Pay.	..	602
Loss or gain by Exchange	28	28
<i>Deduct—Receipts and Recoveries on Capital Account</i> . . . . .	..	<i>—1</i>
Total	11,58,689	35,71,479
<i>Deduct—Amount financed from General Reserve Fund—Lighthouses and Lightships</i>	<i>3,89,055</i>	<i>27,83,654</i>
<i>Deduct—Amount financed from Depreciation Reserve Fund—Lighthouses and Lightships</i>	..	<i>1,400</i>
<i>Deduct—AMOUNT FINANCED FROM ORDINARY REVENUES.</i>	<i>7,69,634</i>	<i>7,36,425</i>
NET Outlay Outside the Revenue Account	..	..

(Account No. 50—Deleted).

XXV-A and 33-A—Dangs District

The Administration of the Dangs Area formerly administered by the Crown Representative, was transferred to the Government of Bombay with effect from the 12th August 1947 and the Area was merged with the State with effect from 19th January 1948 on the specific condition that the area will be administered as a separate "District" and that the surplus revenue in respect of the Area be set apart and used exclusively for the benefit of the people of the Dangs. To implement this condition the Government of Bombay decided to record the receipts and payments relating to this area under these major heads. They have also created a reserve fund called "Dangs District Reserve Fund" vide page 585. The difference between the receipts and expenditure is transferred to/from the above fund from/to 33-A/XXV-A—Dangs District.

No. 51—ACCOUNT of RECEIPTS in connection with DANGS DISTRICT for the year ended 31st March 1954.

	Government of Bombay
	Rs.
XXV-A—DANGS DISTRICT—	
Dangs Receipts	40,75,551
Transfer from Dangs District Reserve Fund	4,02,750
Total—Receipts under Dangs Districts	44,78,301

No. 51-A.—ACCOUNT of EXPENDITURE connected with DANGS for the year ended 31st March 1954

	Rs.
33-A—DANGS DISTRICT—	
Dangs Expenditure	35,03,810
Transfers to the Dangs District Reserve Fund	9,11,789
Total—Expenditure under Dangs District (Voted)	(a) 44,78,599

(a) The difference between the figures of receipts and expenditure has been adjusted in the accounts for 1954-55.

34—Tribal Areas

This major head accommodates (i) charges connected with the ordinary civil administration of the frontier area, including expenditure on buildings and communications, and (ii) charges to civil estimates, directly connected with the protection of the various frontiers, which include, besides expenditure incurred on various denominations of military police organisations, and charges for hospitals and other buildings required for the administration of the military forces. Charges unconnected with the ordinary civil administration of the frontier areas, e.g., Customs, State Excise, etc., are brought to account under the appropriate heads of service concerned.

No. 52—ACCOUNT of EXPENDITURE in connection with TRIBAL AREAS for the year ended 31st March 1954

	Central Government
	Rs.
A.—FRONTIER WATCH AND WARD.—	
Frontier Constabulary and Militia—	
Assam Rifles	1,59,49,141
Total	1,59,49,141
Buildings—	
Works	8,67,914
Establishment	10,945
Tools and Plant	1,660
Total	8,80,519
Total—A—Frontier Watch and Ward	1,68,29,660
B.—OTHER CHARGES—	
Political and Administrative charges	74,00,058
Works	11,71,326
Economic development of Tribal areas	34,52,563
Miscellaneous Expenditure	15,82,102
Deduct—Charges recovered from other Government Departments, local funds, etc.	1,79,908
Total—B—Other Charges	1,34,25,541
Total—Expenditure under Tribal Areas—(Voted)	3,02,55,201

35—External Affairs

The great bulk of the expenditure classified under this major head relates to (i) charges of Embassies and Missions abroad and of High Commissioners and Agents in Commonwealth countries (ii) charges on account of Diplomatic and Consular Services abroad, (iii) the subsidies paid to the several frontier states, (iv) the expenses on Refugees and State prisoners and (v) entertainment charges of envoys and chiefs. Expenditure of a *special* character is, however, shown under the head "Special Diplomatic Expenditure."

2. The cost of the External Affairs Department Secretariat which was prior to 15th August 1947 included under this head is now shown under "25—General Administration—Secretariat and Headquarters Establishment" and the charges pertaining to the High Commissioner for India in 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 1954

	Central Government
	Rs.
Embassies and Missions abroad	2,07,86,900
High Commissioner and Agents in Commonwealth Countries	62,55,205
Emigration (Outside India)	2,64,699
Subsidies—	
Bhutan Subsidy	Rs. 5,00,000
Sikkim Subsidy	Rs. 3,00,000
	} 8,00,000
Entertainment charges	1,41,840
Special Diplomatic Expenditure	10,38,082
Works	15,116
Refugees and State Prisoners—	
Kabul Refugees and State Prisoners	Rs. 1,02,863
Other Refugees and State Prisoners	Rs. 480
	} 1,03,343
Miscellaneous	1,21,16,710
Charges in England—	
Central Departments—	
Salaries	29,47,596
Other Expenses	15,36,649
Legal Adviser's Department	1,51,776
Publicity Organisation London	3,50,873
Colonial Departmental charges for issue of Leave Salaries, Pensions, etc.	17,481
Relief and Repatriation of Destitute Indians in the United Kingdom and Foreign Countries	3,406
Foreign Service Probationers	69,068
Leave Salaries and Deputation Pay	7,468
Other charges	9,446
Deduct—Recoveries—	
State Government's share of the cost of the High Commissioner's Establishment	10,61,140
Total—Charges under External Affairs (Vctd)	4,55,54,517

36—Scientific Departments

The expenses of all the Scientific Survey Departments and of Museums are shown under this head, besides other outlay of a minor character on scientific objects.

No. 51—ACCOUNT OF EXPENDITURE UNDER SCIENTIFIC DEPARTMENTS FOR THE YEAR ENDED 31st MARCH 1954

	STATE GOVERNMENTS											Carried over			
	Central Government	Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Jharkhand	Government of Madhya Pradesh	Government of Madras (Composite) (b)	Government of Madras (Residuary) (c)	Government of Bihar		Government of Bombay	Government of Madhya Pradesh	Government of Madras (Composite) (b)	Government of Madras (Residuary) (c)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Survey of India	62,28,064	..	..	..	..	..	..	..	..	..	..	..	..	..	62,28,064
Botanical Survey	1,51,241	..	..	..	..	..	..	..	..	..	..	..	..	..	1,51,241
Zoological Survey	3,34,995	..	..	..	..	..	..	..	..	..	..	..	..	..	3,34,995
Geological Survey	35,12,191	..	..	..	..	..	..	..	..	..	..	..	..	..	35,12,191
Exploration of Coal, Petroleum and Minerals	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Mines Department	19,48,471	3,639	..	..	..	..	82,522	..	..	..	..	..	..	..	20,34,632
Archaeological Department	39,63,274	..	..	..	..	..	..	..	..	..	..	..	..	..	39,63,274
Geological Department	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Grants-in-aid and Donations to Scientific Societies and Institutes.	3,39,61,738	..	..	..	..	..	..	..	..	1,000	60,659	..	2,000	2,600	3,40,29,023
City Survey and Stores Department	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Meteorological Department	97,35,453	..	..	..	..	..	..	..	..	..	..	..	..	..	97,35,453
Museums	4,56,296	9,692	..	..	..	1,844	..	..	..	16,251	5,38,807	80,031	1,12,737	96,257	13,61,946
Anthropological Survey	6,63,339	..	..	..	..	..	..	..	..	..	(a) 1,46,277	..	..	..	(a) 1,46,277
Works	55,166	..	..	..	..	..	..	..	..	1,467	1,49,813	..	..	..	6,63,339
Development Schemes	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2,06,446
Scientific Research	63,71,362	..	..	..	..	..	..	..	..	..	..	..	..	..	74,947
Charges in England— Leave Salaries and Deputation Pay	71,351	..	..	..	..	..	..	..	..	..	..	..	..	..	71,351
Sterling Overseas Pay	7,392	..	..	..	..	..	..	..	..	..	..	..	..	..	7,392
Stores	4,40,683	..	..	..	..	..	..	..	..	..	..	..	..	..	4,40,683
Other charges	1,05,643	..	..	..	..	..	..	..	..	..	..	..	..	..	1,05,643
Totals—Expenditure of the Scientific Departments (Voted)	6,80,66,659	13,331	..	..	..	1,844	82,522	..	..	18,718	7,39,279	1,55,085	270	98,857	6,92,92,339
											(a) 1,46,277				(a) 1,46,277

(a) Represents expenditure not from Contingency Fund.

(b) Represents transactions for the period from 1st April 1953 to 30th September 1953.

(c) Represents transactions for the period from 1st October 1953 to 31st March 1954.

No. 51—ACCOUNT OF EXPENDITURE UNDER SCIENTIFIC DEPARTMENTS for the year ended 31st March 1954. —*contd.*

	STATE GOVERNMENTS										Total	
	Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra		Government of Travancore-Cochin
Brought forward	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Survey of India	62,28,064	..	..	..	..	..	..	..	..	..	..	62,28,064
Botanical Survey	1,51,241	..	..	..	..	..	..	..	..	..	..	1,51,241
Zoological Survey	3,34,995	..	..	..	..	..	..	..	..	..	..	3,34,995
Geological Survey	35,12,191	..	..	..	..	..	..	..	..	..	..	35,12,191
Exploration of Coal, Petroleum and Minerals	..	..	..	..	..	..	..	..	..	..	18,330	18,330
Mines Department	20,34,632	1,12,343	..	..	1,01,027	66,005	..	9,67,028	..	..	..	32,81,085
Archaeological Department	39,63,274	1,212	18,837	..	2,04,167	40,678	..	74,620	14,913	28,332	..	43,73,341
Geological Department	..	..	..	..	..	..	..	..	..	..	..	3,77,449
Grants-in-aid and Donations to Scientific Societies and Institutes	3,40,20,023	23,100	..	70,390	..	..	..	..	..	..	..	3,42,57,913
City Survey and Stores Department	..	400	..	..	17,024	..	..	..	..	..	..	17,024
Meteorological Department	..	..	..	..	..	..	..	..	..	..	..	97,35,453
Museums	13,61,946	57,338	70,916	..	57,819	16,718	9,163	65,695	31,921	2,78,261	..	19,97,006 { (a) 1,46,277
Anthropological Survey	6,63,339	..	..	..	..	..	..	..	..	..	..	6,63,339
Works	2,06,446	38,742	1,500	..	..	..	..	..	..	..	..	2,46,688
Development Schemes	74,947	..	..	..	..	36,156	..	..	..	..	..	1,11,103
Scientific Research	63,71,362	..	..	..	..	..	..	..	..	..	..	63,71,362
Charges in England—	..	..	..	..	..	..	..	..	..	..	..	..
Leave Salaries and Deputation Pay	71,351	..	..	..	..	..	..	..	..	..	..	71,351
Sterling Overseas Pay	7,392	..	..	..	..	..	..	..	..	..	..	7,392
Stores	4,40,683	..	..	..	..	..	..	..	..	..	..	4,40,683
Other charges	1,06,020	..	..	..	..	..	2,659	..	..	..	..	1,08,679
Total—Expenditure of the Scientific Departments— (Vital).	6,92,92,359 (a) 1,46,277	2,32,735	91,253	70,390	3,80,037	1,59,607	5,51,399	11,07,513	46,834	3,24,923	..	7,23,04,688 (a) 1,46,277

(a) Represents expenditure met from the Contingency Fund.

XXVI and 37—Education

REVENUE

The Great bulk of the revenue is derived from school and college fees. The revenue, however, is insignificant as compared with the expenditure.

EXPENDITURE

2. The expenditure recorded under this head is that controlled by the Education Department. Certain classes of education, e.g., medical, industrial, agricultural are controlled by the respective departments a fund being those subject and the expenditure on that account is included in their budgets.

3. The basis of the division of education into 'University', 'Secondary', 'Primary' and 'Special' is the classification of each school or college according to the grade of education which it is primarily intended to impart. Thus the expenditure on a school may be classified as 'Secondary' even though it includes primary classes. In West Bengal, however, grants to schools which impart primary as well as secondary (or special) education are divided into grants on account of Primary and Secondary (or Special) education and classified as such in the accounts.

4. The sub-head 'University' includes the expenditure on collegiate education, both literary and professional. In States in which the intermediate classes have been separated from the Universities, the charges in respect of these classes are shown under 'Secondary'. The term 'Special' includes professional Schools and reformatory schools where such schools are controlled by the Education Department.

5. The expenditure under each of the four main sub-heads includes both direct and indirect expenditure, the latter consisting of grants-in-aid by Government to private and local fund schools. The term 'General Expenditure' includes expenditure common to all kinds of education such as Direction and Inspection, and also miscellaneous expenditure.

6. Expenditure on educational buildings constructed by Government is generally debited under the Public Works head '50—Civil Works' and not under this head, except where such buildings are formally assigned to the Education Department for execution of works or for maintenance.

No. 55 ACCOUNT OF RECEIPTS UNDER EDUCATION FOR THE YEAR ENDED 31st March 1954

	Central Government		Government of Ajmer		Government of Bhopal		Government of Coorg		Government of Delhi		Government of Himachal Pradesh		Government of Madhya Pradesh		Government of Madras (Comptroller's Residuary) (b)		Government of Madras (Residuary) (b)		Carried over		
	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.	
-UNIVERSITY—																					
Govt. Government Arts Colleges	1,53,094		1,19,375		40,667		46,955				33,026		71,397		3,36,603		1,48,803		18,24,087		41,60,631
Govt. Government Professional Colleges	7,543														85,740				10,67,317		17,69,917
-SECONDARY—																					
Govt. Government Secondary Schools	2,51,804		1,15,963		25,397		1,32,744		7,07,123		1,27,767		17,007		91,922		4,33,268		6,60,351		44,33,116
-PRIMARY—																					
Govt. Government Primary Schools	7,069						18,139		193		2,729		3,190				1,086		40,000		78,788
-SPECIAL—																					
Fees and other receipts, Government Special Schools	1,97,523				2,370				30,856		22		4,636		51,156		45,693		1,59,905		10,14,691
-GENERAL—																					
Contributions	100		43,074		38,760				2,73,855						116				1,64,828		16,44,679
Income from endowments	40,043		2,654																1,243		2,16,016
Recovery of overpayments	93,142		4,793		3,047		5,099		5,846		11,972		5,981		77,034		43,710		23,86,008		30,82,172
Collection of payments for services rendered			281				16				36				17,493		242		16,045		2,30,002
Miscellaneous	6,57,918		30,643		12,402		2,258		2,28,342		5,083		23,069		39,955		1,43,729		35,93,475		1,10,53,170
Receipts in England	3,076																				4,272
Total	14,13,402		3,16,783		1,22,588		2,05,241		12,48,015		1,80,646		1,24,680		7,00,031		8,16,534		94,22,016		2,75,87,354
Deduct—Refunds	9,881				4,268		11,223		11,317		657		38		11,724		10,498		88,240		3,10,197
Total—Receipts under Education	14,03,521		3,16,783		1,18,315		1,93,968		12,34,698		1,79,989		1,24,642		6,88,307		8,06,036		93,33,776		2,72,77,157

(a) Represents transactions for the period from 1st April 1953 to 30th September 1953. (b) Represents transactions for the period from 1st October 1953 to 31st March 1954.

No. 55 ACCOUNT of RECEIPTS under EDUCATION for the year ended 31st March 1954 -concl'd.

	STATE GOVERNMENTS										Total	
	Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P. E. P. S. U.	Government of Rajasthan	Government of Saurashtra		Government of Travancore-Cochin
Brought forward	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—UNIVERSITY—												
Fees, Government Arts Colleges	41,00,031	6,65,411	..	6,74,945	..	3,93,211	..	2,71,586	5,57,113	2,95,011	1,97,226	75,41,080
Fees, Government Professional Colleges	17,60,917	73,188	2,08,901	2,16,000	..	2,826	68,774	25,069	38,441	..	75,719	24,79,652
B.—SECONDARY—												
Fees, Government Secondary Schools	44,33,116	13,08,074	17,20,881	6,69,320	5,10,043	6,69,970	4,61,772	9,32,740	3,93,303	1,95,073	24,06,321	1,41,74,090
C.—PRIMARY—												
Fees, Government Primary Schools	78,788	1,967	41,309	..	61,270	29,836	14,421	905	20,080	1,60,899	..	4,12,027
D.—SPECIAL—												
Fees and other receipts, Government Special Schools	10,14,691	3,022	64,060	7,120	1,10,763	6,561	66,684	92	22,990	31,768	48,350	14,06,661
E.—GENERAL—												
Contributions	13,41,679	11,501	44,945	..	..	..	2,40,131	11,830	4,24,331	2,500	..	22,79,895
Income from endowments	2,16,016	..	4,573	1,880	969	..	..	..	205	2,910	4,260	2,35,958
Recoveries of overpayments	30,82,172	54,852	1,23,938	18,462	86,477	96,163	13,791	12,850	1,71,855	46,168	48,291	37,43,131
Collection of payments for services rendered	2,39,002	10,815	1,736	4,375	..	..	32	..	6,174	210	..	3,00,242
Miscellaneous	1,10,53,170	1,71,926	70,36,437	21,32,532	3,27,428	7,11,391	19,50,369	49,578	4,22,632	30,450	29,98,168	2,71,63,926
Receipts in England	4,272	..	..	..	..	..	..	..	..	..	..	4,272
Total	2,55,87,351	23,61,226	92,65,879	39,97,734	19,46,957	18,39,962	27,63,964	13,05,250	20,66,133	7,62,779	56,88,341	5,97,49,946
Deduct—Refunds	3,16,197	17,526	62,263	28,239	5,263	3,542	49,712	3,486	5,585	12,070	24,857	5,09,219
TOTAL RECEIPTS UNDER EDUCATION	2,52,71,154	23,43,700	92,33,616	36,69,495	16,41,694	14,86,420	27,14,252	13,01,764	20,60,548	7,50,709	56,63,484	5,92,40,727

P. and PF.—Civil Administration.

STATE OF MADHARAS

	Andhra Pradesh	Assam	Bihar	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Jharkhand	Government of Karnataka	Government of Kerala	Government of Madhya Pradesh	Government of Madhya Pradesh (Composite)	Government of Madhya Pradesh (Residual)	Central Govt
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A. HIGHER SECONDARY SCHOOLS	4,72,175	..	6,000	..	..	..	..	1,94,750	15,88,706	64,50,163	33,53,200	3,07,788	1,89,44,378
Government Schools	5,00,264	3,01,231	4,00,488	1,53,784	..	1,17,169	4,24,719	4,47,053	6,17,699	12,473	25,11,281	11,76,609	1,01,05,156
Grants to local bodies for Secondary Education	35,01,000	..	..	..	..	5,000	..	8,00,920	4,22,699	20,900	12,53,968	3,19,190	87,24,810
Government Schemes	..	..	..	..	..	..	..	85,109	58,782	15,201	12,76,099	2,03,563	48,09,243
Grants to non-Government Schools	..	..	..	..	..	..	..	26,922	..	..	3,07,022	90,646	8,12,108
Development Schemes	..	..	..	..	..	..	..	..	..	..	..	..	4,98,918
Works	..	..	..	..	..	..	..	..	11,832	..	..	..	11,832
Total	92,99,894	3,01,231	4,26,448	3,59,784	..	1,22,169	4,24,719	15,53,223	25,99,628	64,97,637	97,00,572	20,04,150	4,39,06,145
B. SECONDARY—													
Government Secondary Schools	15,79,197	8,64,636	8,74,042	4,57,877	31,82,770	6,87,402	19,14,037	2,45,178	21,64,464	14,21,770	24,51,096	23,53,913	1,95,41,806
Direct grants to non-Government Secondary Schools	9,10,329	9,65,944	24,000	41,867	34,46,813	20,475	..	12,28,138	29,81,467	39,63,468	1,42,81,769	24,41,595	3,89,75,398
Grants to local bodies for Secondary education	..	..	..	..	1,29,468	..	..	6,39,663	4,15,099	48,37,804	6,10,654	7,10,428	1,09,13,458
Development Schemes	..	..	..	..	..	..	..	..	..	..	..	..	..
Works	..	..	..	..	..	..	..	..	1,51,848	..	..	..	1,51,848
Total	24,89,527	18,30,580	8,98,042	4,99,744	68,29,583	7,07,877	19,14,037	21,12,979	57,14,868	1,02,23,042	1,73,43,519	55,05,936	6,95,82,510
C. PRIMARY—													
Government Primary Schools	14,70,315	11,95,576	9,60,341	6,26,146	1,36,077	13,77,646	26,02,965	1,43,950	6,93,514	1,84,747	3,107	15,80,227	1,15,50,687
Direct grants to non-Government Primary Schools	1,20,247	5,13,672	..	2,780	..	26,855	..	1,10,29,157	1,30,011	2,01,593	1,21,036	3,13,474	5,76,15,022
Grants to local bodies for primary education	..	..	..	..	20,19,956	7,143	..	42,64,514	75,38,664	1,81,33,386	8,45,06,178	83,23,477	14,39,94,458
Development Schemes	..	..	..	..	..	..	..	..	..	..	..	..	15,62,448
Works	..	..	..	..	..	..	..	..	20,240	..	..	..	20,240
Total	19,90,562	16,19,248	9,60,341	6,28,926	22,47,033	14,11,644	26,02,965	1,54,37,651	83,01,429	1,85,19,726	8,46,29,321	1,02,17,178	21,47,51,855

	STATE GOVERNMENTS												Total
	Brought forward	Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A—UNIVERSITY—													
Grants to Universities	1,59,44,378	44,826	5,00,800	38,38,437	26,64,600	51,17,000	19,660	48,00,000	..	3,04,000	..	26,28,000	3,85,57,256
Government Arts Colleges	1,01,05,116	17,31,825	18,33,524	8,81,037	36,47,000	..	13,85,783	..	9,05,312	23,07,761	5,85,267	5,58,065	2,31,21,354
Grants to non-Government Arts Colleges	87,24,800	50,759	67,000	27,03,959	10,89,796	1,23,829	..	..	17,200	22,940	15,157	2,58,613	1,32,64,003
Government Professional Colleges	4,69,213	53,357	2,77,615	7,27,388 (a) 5,000	9,32,470	..	1,35,944	78,498	62,165	5,00,667	61,774	45,853	76,87,054 (a) 5,000
Grants to non-Government Professional Colleges	8,12,103	..	6,674	..	67,639	..	..	..	..	85,280	50,000	20,545	10,42,272
Development Schemes	4,98,918	..	..	..	..	..	..	1,25,081	..	..	..	..	6,24,000
Works	11,832	..	..	1,01,579	..	..	..	..	..	..	..	..	1,13,411
Total	4,39,00,447	17,20,767	16,82,817	83,40,574 (a) 5,000	77,01,485	5,40,829	15,21,327	48,03,589	99,84,667	32,23,644	7,12,193	35,11,076	8,43,49,418 (a) 5,000
B—SECONDARY—													
Government Secondary Schools	1,95,41,800	23,82,053	33,46,443	85,04,735	21,81,975	1,05,43,978	62,93,404	53,47,320	43,07,179	1,26,54,200	26,58,117	62,85,054	8,40,67,224
Direct grants to non-Government Secondary Schools	3,49,75,398	10,30,375	4,72,932	1,21,59,209 (a) 5,33,019	31,98,518	17,40,673	2,34,979	10,54,715	1,59,838	15,34,118	2,51,104	32,13,325	6,40,17,185 (a) 5,33,019
Grants to local bodies for Secondary education	1,09,13,458	5,20,059	1,26,960	..	33,00,000	..	..	4,30,743	..	2,046	..	..	1,52,93,276
Development Schemes . . . . .	..	..	..	..	..	..	..	1,68,784	..	..	68,482	..	2,37,266
Works	1,51,843	..	..	2,35,037	..	..	..	..	..	..	152	..	3,87,037
Total	6,95,85,510	39,33,387	44,46,355	2,09,49,981 (a) 5,33,019	86,81,493	1,22,84,651	65,28,443	70,01,852	44,67,017	1,41,90,364	29,77,845	94,98,379	16,45,41,988 (a) 5,33,019
C—PRIMARY—													
Government Primary Schools	1,15,50,687	21,74,057	47,575	11,12,904	3,42,348	2,25,13,222	67,69,002	1,35,11,285	15,26,821	73,95,119	59,59,683	77,59,795	8,06,00,538
Direct grants to non-Government Primary Schools	5,78,13,022	7,20,673	..	..	11,98,534	6,30,433	1,27,366	8,95,718	793	1,93,355	1,55,133	47,11,489	6,62,58,221
Grants to local bodies for primary education	14,39,94,458	11,93,258	1,30,58,631	3,55,50,450 (a) 4,42,582	93,90,621	..	..	68,975	..	1,10,394	..	..	20,56,96,168 (a) 4,42,582
Development Schemes	15,62,418	..	..	..	..	..	..	8,11,466	..	..	8,99,259	..	32,73,179
Works	59,240	..	..	25,759	..	..	..	..	2,49,000	..	..	..	3,03,960
Total	27,47,51,855	40,81,973	1,31,06,207	3,70,29,113 (a) 4,42,582	1,09,31,343	2,31,49,655	68,36,368	1,52,90,444	17,76,614	76,98,668	70,14,072	1,24,71,284	35,41,32,006 (a) 4,42,582

TABLE and 38. Medical Revenue

The total expenditure on medical services paid for out of the pockets of the public or by individual benefactors, are also realised from contributions by the public or by individual benefactors.

EXPENDITURE

2. The main source of Government hospitals and dispensaries, together with the grants paid to private and Local Fund hospitals, is the most costly item of expenditure and is included under the head 'Hospitals and Dispensaries'. Next in importance is the pay of 'Medical Establishment', which includes all superintending and other civil medical establishments not specifically attached to hospitals, Colleges of medical schools and colleges, mental hospitals, chemical examiners, and certain miscellaneous grants for medical purposes (such as those made to the Lady Harding Medical College at New Delhi and to the Princess of Duffryn's Fund) constitute the rest of the expenditure.

3. Charges on account of medical buildings are generally shown under 'Civil Works', except those relating to buildings the construction or maintenance of which has been formally assigned to the Medical Department.

No. 56. ACCOUNT OF RECEIPTS OF THE MEDICAL DEPARTMENT for the year ended 31st March 1954

	STATE GOVERNMENTS													Carried over	
	Central Government	Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Jharkhand	Government of Andhra (b)	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras (Composite) (a)		Government of Madras (Residuary) (b)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Medical School and College fees.	23,262	..	..	..	..	..	..	49,132	85,988	1,02,505	6,63,092	1,91,916	3,84,985	1,79,202	16,39,102
Hospital receipts	55,407	10,091	10,091	18,366	1,37,490	12,395	13,220	90,735	2,30,026	2,05,714	7,65,512	3,15,663	5,72,306	4,79,992	28,89,915
Mental Hospital Receipts.	..	..	..	36	..	..	..	639	21,169	1,58,558	4,55,104	53,268	48,444	31,183	7,71,611
Sale of medicines	1,799	..	5,233	4,578	3,887	68	3,615	2,310	5,283	13,364	27,316	1,763	6,259	3,301	77,773
Bacteriological Laboratory receipts.	..	..	..	..	..	..	..	..	..	..	28,05,096	..	..	..	28,65,096
Contributions	..	..	..	3,720	..	14	60	12,158	1,27,233	7,843	7,66,797	6,400	59,776	11,610	9,84,820
Income from endowments.	..	..	..	..	..	..	..	..	..	2,859	13,032	..	60,993	15,375	1,02,159
Recoveries of overpayments.	10,005	..	5,237	200	1,859	4,892	1,207	6,310	19,136	713	57,459	43,664	88,839	6,112	2,25,759
Collection of payments for services rendered.	1,46,318	1,874	..	..	..	277	3,369	36,227	400	37,840	14,741	6,438	1,04,771	1,63,444	5,77,705
Provisionalities of Feder and Sub-Divisional Hospitals.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Miscellaneous	1,04,479	1,09,462	23,074	63	1,26,220	11,427	17,131	25,361	11,974	1,55,496	6,63,408	92,635	3,46,558	1,90,250	18,57,591
Receipts in England	106	..	..	..	..	..	..	..	..	..	..	..	233	73	4,906
Total	4,31,433	1,11,343	43,635	27,012	2,69,456	29,073	38,611	2,15,081	5,01,109	6,82,888	62,56,454	6,88,340	17,17,274	10,16,746	1,20,26,547
Deduct—Refunds	295	..	54	827	1,471	2,520	..	6,513	78,292	9,337	81,537	7,361	57,615	5,370	2,53,786
TOTAL RECEIPTS UNDER MEDICAL	4,31,138	1,11,343	43,581	26,185	2,67,985	26,553	38,611	2,04,568	4,22,907	6,72,957	61,74,917	6,80,979	16,59,659	10,11,378	1,17,72,761

(a) Represents contributions for the period from 1st April 1953 to 30th September 1953.
(b) Represents transactions for the period from 1st October 1953 to 31st March 1954.

No. 56—ACCOUNT OF RECEIPTS OF THE MEDICAL DEPARTMENT FOR THE YEAR ENDED 31st MARCH 1954—contd.

	STATE GOVERNMENTS										Total		
	Brought forward	Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P. E. P. S. U.	Government of Rajasthan		Government of Saurashtra	Government of Travancore-Cochin
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Medical School and College fees	16,30,182	45,180	1,70,580	86,643	4,98,212	16,411	4,01,483	4,12,784	94,308	1,21,550	..	89,546	30,93,801
Hospital receipts	28,89,915	18,617	2,68,373	6,14,072	9,09,259	1,90,857	1,07,902	4,12,784	72,156	1,18,021	1,23,081	1,21,641	57,56,648
Mental Hospital Receipts	7,71,611	..	1,48,122	1,63,871	15,214	1,216	2,580	51,583	..	5,141	295	9,882	11,59,315
Sale of medicines	77,773	21,600	1,33,887	..	9,03,490	780	13,927	1,65,482	..	7,475	3,189	96,413	14,14,022
Bacteriological Laboratory receipts	28,65,086	..	..	..	..	..	..	..	..	..	..	..	28,65,086
Contributions	9,64,320	1,26,468	5,95,051	3,69,891	4,01,244	..	164	2,79,267	..	70,175	4,148	393	29,53,805
Income from endowments	1,02,159	..	..	20,828	3,074	128	..	..	11,293	1,762	52,967	186	2,01,367
Recoveries of overpayments	2,25,750	7,105	29,232	61,792	16,879	8,203	12,561	9,315	21,085	33,555	14,916	8,720	4,39,172
Collection of payments for services rendered	5,77,765	32,080	13,080	1,390	1,83,908	5,143	316	108	95	21,753	7,892	9,039	8,52,849
Provisionation of Salar and Sub-divisional Hospitals	..	..	..	..	4,26,064	..	..	..	..	..	..	..	4,26,064
Miscellaneous	18,87,621	22,873	36,174	8,13,911	10,43,284	11,400	6,72,627	2,13,455	4,890	30,451	30,836	60,133	47,29,805
Receipts in England	4,990	..	..	..	..	..	..	..	..	..	..	..	4,990
Total	1,29,99,537	2,25,533	13,95,369	20,53,388	44,91,308	2,43,558	11,11,750	11,22,084	1,33,867	4,11,089	2,36,984	3,05,953	2,38,97,920
Deduct—Receipts	2,06,786	11,786	21,210	3,16,633	61,165	2,660	768	4,862	418	10,372	5,885	1,05,049	6,97,644
TOTAL RECEIPTS UNDER MEDICAL DEPARTMENT	1,27,92,751	2,13,747	13,74,159	18,36,755	44,27,343	2,40,898	11,10,982	11,17,222	1,33,439	4,00,717	2,31,099	2,90,904	2,32,00,276

N. 9-A ACCOUNT of EXPENDITURE under Medical during the year ended 31st March 1954.

	STATE GOVERNMENTS															Carried over	
	Central Government	Government of Assam	Government of Bihar	Government of Madhya Pradesh	Government of Madras (Composite)	Government of Madras (Residuary)	Government of Orissa	Government of Punjab	Government of Rajasthan	Government of Uttar Pradesh	Government of West Bengal	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh		Government of Madras (Composite) (b)	Government of Madras (Residuary) (c)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Medical Establishment	10,20,302	1,19,750	..	18,187	1,99,000	1,36,294	10,92,030	2,10,129	4,86,889	8,12,576	8,05,462	5,65,132	8,80,290	4,40,836	..	..	82,20,258
Hospital and Dispensary	21,94,490	7,70,541	12,37,145	5,94,966	41,53,949	10,98,900	..	29,32,002	25,89,629	40,29,250	1,89,04,118 (a) 10,000	35,33,109	1,74,38,976	1,13,64,800	..	..	7,11,80,297 (a) 10,000
Grants for Medical purposes	26,47,632	25,480	..	..	1,90,900	10,000	..	..	2,09,373	1,00,054	2,24,944	62,695	..	..	..	..	33,30,630
Medical Conferences and Exhibitions	4,54,176	14,808	..	..	40,660	5,100	..	2,33,650	12,47,014	1,20,198	24,28,643	1,22,090	16,92,180	9,27,544	..	..	72,02,465
Mental Hospitals	..	2,583	..	22,151	..	..	..	62,315	3,97,520	9,64,471	26,10,646	4,21,052	9,20,687	7,61,408	..	..	61,50,122
Chemical Examiners	..	..	..	..	..	..	..	..	1,282	30,300	73,245	..	40,388	44,827	..	..	2,02,102
Bacteriological Laboratories	..	..	..	..	..	..	..	..	..	..	23,50,902	..	..	..	..	..	23,50,992
Provision of Safar and Sub-divisional Hospitals	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Works	..	..	..	..	..	..	..	..	26,006	..	50,966	..	120	44,000	..	..	1,22,671
Development Schemes	1,86,600	..	8,24,302	..	..	4,78,059	..	1,31,011	..	49,97,671	..	33,07,166	..	3,31,426	..	..	1,02,61,241
Special Development Programmes	..	..	..	..	..	..	..	..	..	..	27,169	..	..	..	..	..	27,169
Miscellaneous	1,31,235	..	..	..	3,70,749	..	..	..	..	..	..	..	..	..	..	..	5,01,984
Rural Uplift Schemes	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Charges in England—Leave Salaries and Deputation Pay	2,227	..	..	..	3,637	..	..	1,250	3,130	10,331	1,311	1,119	24,765	9,468	..	..	63,251
Sterling Overseas Pay	..	..	..	..	..	..	..	..	..	..	4,800	..	..	..	..	..	4,800
Stores	1,202	..	..	..	..	..	..	..	..	24,153	34,436	6,545	16,001	30,149	..	..	1,11,576
Government Scholarships	..	..	..	..	..	..	..	..	..	..	..	..	1,564	..	..	..	1,564
Other Charges	7,152	..	..	100	..	..	..	1,567	5,630	11,665	470	2,309	..	10,928	..	..	39,407
Miscellaneous	..	..	..	..	..	..	..	..	..	..	..	..	14,753	..	..	..	14,753
Medical Adviser's Department	72,273	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	72,273
Training of medical Graduates and nurses at Road	680	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	680
TOTAL EXPENDITURE UNDER MEDICAL.	74,50,082	9,37,510	21,01,450	5,93,964	49,08,881	17,27,356	16,92,030	35,92,819	53,66,980	1,11,18,719	2,75,16,792 (a) 10,000	79,61,276	2,09,34,820	1,39,55,522	..	..	10,98,58,201 (a) 10,000
Charged Voted	74,50,082	9,37,510	21,01,450	5,93,964	49,08,881	17,27,356	16,92,030	35,92,819	53,66,980	1,11,18,719	(a) 10,000 2,75,16,792	79,61,276	2,09,34,820	1,39,55,522	..	..	(a) 10,000 10,98,58,201

(a) Represents expenditure met from Contingency Fund.
 (b) Represents transactions for the period from 1st April 1953 to 30th September 1953.
 (c) Represents transactions for the period from 1st October 1953 to 31st March 1954.

	Brought forward	STATE GOVERNMENTS											Total
		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Medical Establishment	82,20,258	5,90,098	10,56,476	40,64,356	10,51,126	2,35,587	3,91,933	18,53,910	2,02,096	7,52,345	2,35,039	2,30,700	1,88,83,924
Hospitals and Dispensaries	7,11,80,207 (a) 10,000	35,48,320	43,80,310	1,57,04,587	1,33,68,215	94,00,683	68,28,623	66,96,540	29,38,387	97,07,963	32,19,628	60,81,477	15,31,54,958 (a) 10,000
Grants for Medical purposes	33,30,680	56,861	1,80,649	14,40,378	7,40,614	96,095	35,123	..	1,15,207	40,020	1,02,866	2,59,247	63,97,740
Medical Colleges and Schools	72,02,465	2,25,928	8,54,166	6,56,802	14,70,258	6,41,142	8,47,602	17,071	..	..	..	1,86,119	1,21,01,513
Mental Hospitals	61,50,122	69,361	4,82,142	9,18,280	8,49,852	3,17,034	91,627	2,62,645	..	76,168	11,507	2,47,395	94,70,433
Chemical Examiners	2,02,102	25,764	72,706	74,595	98,349	..	..	19,056	..	..	..	..	4,92,572
Bacteriological Laboratories	23,50,592	..	..	..	..	..	..	..	..	..	..	..	23,50,992
Suspense . . . . .	..	..	..	..	12,16,060	..	..	..	..	..	..	..	12,16,060
Provincialisation of Sadar and Sub-divisional Hospitals . . . . .	..	..	..	..	35,30,760	..	..	..	..	..	..	..	35,30,760
Works	1,22,671	34,292	..	7,52,605	9,23,947	..	40,993	..	..	..	..	..	18,74,508
Development Schemes	1,02,61,241	..	11,57,429	..	1,53,85,200	..	3,55,441	5,33,471	5,86,275	7,14,461	2,84,753	7,04,749	2,99,83,040
Special Development Programme	27,169	13,72,159	..	..	..	..	..	..	..	..	..	..	13,99,328
Miscellaneous	5,01,984	..	..	..	..	..	..	..	..	..	..	..	5,01,984
Rural Uplift Schemes . . . . .	..	..	..	66,904	..	..	..	..	..	..	..	..	66,904
Charges in England—													
Leave Salaries and Deputation Pay	63,251	3,640	13,196	4,017	25,127	..	..	2,440	..	..	..	..	1,11,661
Sterling Overseas Pay	4,800	..	..	..	..	..	..	..	..	..	..	..	4,800
Stores	1,11,576	..	8,082	2,292	4,302	..	..	948	..	..	..	..	1,27,890
Government Scholarships	1,564	..	..	1,786	..	..	..	13,713	..	..	..	..	17,063
Other Charges	39,407	2,944	5,462	7,318	24,330	..	..	14,409	..	..	..	..	93,870
Miscellaneous	14,753	..	..	..	..	..	..	..	..	..	..	..	14,753
Contribution to the Bureau of Hygiene . . . . .	..	..	..	..	120	..	..	..	..	..	..	..	120
Medical Advisor's Department	72,273	..	..	..	..	..	..	..	..	..	..	..	72,273
Training of Medical Graduates and nurses abroad	686	..	..	..	..	..	..	..	..	..	..	..	686
TOTAL EXPENDITURE UNDER MEDICAL	10,98,58,201 (a) 10,000	59,29,376	82,11,208	2,36,93,920	3,62,56,134	1,06,90,541	75,91,342	96,14,172	38,41,965	1,12,91,277	38,53,793	86,00,687	23,34,41,616 (a) 10,000
Charged	(a) 10,000	..	..	..	60,000	..	..	..	..	..	..	..	60,000 (a) 10,000
Voted	10,98,58,201	59,29,376	82,11,208	2,36,93,920	3,61,96,134	1,06,90,541	75,91,342	96,14,172	38,41,965	1,12,91,277	38,53,793	86,00,687	23,34,41,616

F and FF—Civil Administration.

CENTRAL AND STATE GOVERNMENTS IN INDIA, FOR THE YEAR 1953-54

XXVIII and 39—Public Health.

REVENUE.

Sale proceeds of sera and vaccines form the most important item of receipts under this head.

EXPENDITURE WITHIN THE REVENUE ACCOUNT

2. Grants for Public Health purposes constitute one of the important items of expenditure under this head. These include contributions to Local Bodies for the employment of Health Officers and for the development of sanitation (water supply and drainage schemes and the like), and grants to special health organisations, such as the Indian Research and Public Health Funds. Expenses of combating epidemic diseases like plague, malaria and cholera and in connection with bacteriological laboratories and Pasteur Institutes, together with the cost of supervising establishments and sanitary works controlled and executed by the Sanitary Engineers, make up the great bulk of the remaining expenditure. The receipts and charges in connection with bacteriological laboratories in Bombay are, however, classified under 'Medical'.

EXPENDITURE OUTSIDE THE REVENUE ACCOUNT

70—Capital Outlay on Improvement of Public Health

3. This head records the expenditure of a capital nature financed from borrowed funds in connection with projects of public health improvement.

No. 57.—ACCOUNT OF RECEIPTS UNDER PUBLIC HEALTH during the year ended 31st March 1954

	STATE GOVERNMENTS													Carried over
	Central Government	Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Madhya Pradesh	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras (Composite) (a)	Government of Madras (Residuary) (b)	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Sale proceeds of sera and vaccines, etc.	19,70,942	1,717	..	..	6,108	..	..	716	1,41,122	5,47,008	1,22,926	79,877	51,082	24,95,071
Contributions	27,654	..	13,600	..	26,406	..	..	19,771	14,424	4,74,325	..	27,641	20,108	6,30,087
Income from endowments.	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Recoveries of over-payments.	7,282	210	96	..	22	43	..	3,457	23,011	1,43,220	7,743	16,617	17,893	2,50,433
Collection of payments for services rendered.	1,15,902	..	..	..	54,798	..	..	23,002	3,19,486	1,28,901	150	2,13,491	65,552	9,21,282
Miscellaneous	1,32,405	..	7,822	2,03,745	4,129	517	..	29,844	10,79,516	42,57,440	1,06,362	57,155	33,331	59,70,993
Receipts in England	..	..	..	..	..	..	..	..	..	..	..	115	..	115
Total	13,54,085	1,927	21,418	2,03,745	91,463	560	13,985	76,790	15,77,559	55,50,894	2,37,171	3,94,696	1,87,946	1,02,67,091
Deduct—Refunds	4,267	..	..	..	1,715	..	..	429	3,314	24,134	2,711	14,899	3,460	63,342
TOTAL—RECEIPTS UNDER PUBLIC HEALTH.	13,49,818	1,927	21,418	2,03,745	90,348	560	13,985	76,361	15,74,245	55,26,760	2,34,460	3,79,797	1,84,486	1,20,04,339

(a) Represents transactions for the period from 1st April, 1953 to 30th September, 1953.

(b) Represents transactions for the period from 1st October, 1953 to 31st March, 1954.

No. 57.—ACCOUNT of RECEIPTS under PUBLIC HEALTH during the year ended 31st March 1954—*concl.*

	STATE GOVERNMENTS											Total
	Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward												
Sale-proceeds of sera and vaccines, etc.	26	1,61,630	4,11,484	1,98,047	172	1,736	86,387	..	924	2,838	..	33,47,216
Contributions	5,675	..	5,20,068	78,805	..	..	86,505	..	..	..	16,256	13,36,396
Income from endowments	..	..	..	..	..	..	..	..	..	..	..	..
Recovery of overpayments	4,534	1,00,985	32,764	4,016	..	9,132	5,663	164	6,315	1,625	4,821	4,21,242
Collection of payments for services rendered	4	75,655	1,91,193	1,95,002	..	..	17,392	..	26,662	5,981	9,169	13,22,240
Miscellaneous	66,621	37,705	8,29,443	72,041	9,27,673	12,37,610	11,90,661	12,794	20,63,221	24,048	1,54,777	1,25,88,798
Receipts in England	..	..	..	..	..	..	..	..	..	..	..	115
Total	1,02,67,681	2,65,875	10,24,952	4,00,611	9,27,845	12,48,486	13,84,008	12,948	20,90,122	34,993	1,85,023	1,90,16,004
Deduct—Refunds	63,342	655	5,506	681	107	2,469	4,674	..	15	83,946	1,010	2,02,270
TOTAL RECEIPTS UNDER PUBLIC HEALTH	37015	3,65,220	19,19,446	4,89,930	9,27,738	12,46,067	13,79,334	12,948	20,96,107	—48,953	1,84,013	1,88,13,734

No. 57 A ACCOUNT OF EXPENDITURE under Public Health during the year ended 31st March 1954

STATE GOVERNMENTS

	Central Government	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras (Composite)	Government of Madras (Residuary)	Carried over					
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.					
Public Health Establishment	17,82,614	1,12,555	4,93,304	97,664	1,82,776	3,11,711	11,38,303	12,14,184	46,19,384	1,78,473	15,33,914	5,96,229	1,24,68,988
Grants for Public Health purposes	2,27,00,814	7,372	5,01,163	14,181	2,08,038	1,19,704	9,43,894	3,49,956	36,27,977	1,86,005	78,800	9,40,314	2,07,79,448
Expenses in connection with epidemic diseases	20,17,462	..	2,93,663	4,143	4,74,412	24,194	8,62,619	10,86,112	40,11,522	7,07,540	11,13,631	1,13,089	1,08,31,510
Biological Laboratories	8,94,929	..	22,910	..	..	2,207	38,910	66,831	..	5,450	9,35,361	6,93,608	26,00,500
Poison Institute	..	..	6,639	..	..	..	1,97,354	33,688	..	..	..	..	2,37,681
Works	1,34,243	..	11,830	..	..	6,01,760	4,04,575	36,70,078	48,48,966	..	60,76,282	-8,67,032	1,48,74,407
Development Schemes	29,387	..	..	2,57,807	..	17,76,857	..	66,91,617	..	29,03,476	..	29,08,174	1,80,06,594
Special Development Programme	..	14,603	..	..	2,40,928	..	..	..	5,416	..	..	..	2,69,349
Indirect—Amount met from Special Development Fund	1,89,98,231	..	..	..	..	..	..	..	..	..	..	..	1,89,98,231
Miscellaneous	..	22,977	49,180	..	..	..	..	7,670	..	..	..	..	79,827
Leprosy	..	..	..	..	..	..	7,800	..	..	3,08,408	..	..	3,76,208
Charges in England—	..	..	..	..	..	..	..	..	..	..	..	..	..
Stores	8,802	..	..	..	..	..	..	..	3,484	..	11,562	4,112	28,050
Other Charges	2,067	..	..	..	..	..	932	1,200	6,330	..	2,717	136	13,411
TOTAL EXPENDITURE UNDER PUBLIC HEALTH	86,62,207	1,56,917	13,78,635	3,73,405	11,25,754	28,36,292	35,94,387	1,34,21,336	1,71,17,781	43,60,048	97,61,267	43,86,629	6,86,29,508
Charged	..	..	..	..	..	..	..	4,435	..	..	..	..	4,435
Voted	86,62,207	1,56,917	13,78,635	3,73,405	11,25,754	28,36,292	35,94,387	1,34,16,901	1,71,17,781	43,60,048	97,61,267	43,86,629	6,86,25,073

(a) Represents transactions for the period from 1st April, 1953 to 30th September, 1953.

(b) Represents transactions for the period from 1st October, 1953 to 31st March, 1954.

No. 57-A—ACCOUNT OF EXPENDITURE UNDER PUBLIC HEALTH during the year ended 31st March 1954—*contd.*

	Brought forward	STATE GOVERNMENTS										Total	
		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P. E. P. S. U.	Government of Rajasthan	Government of Sarnathra		Government of Travancore-Cochin
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Public Health Establishment	1,24,68,988	3,55,779	12,30,756	56,05,260	16,15,054	60,03,457	6,06,044	20,97,720	4,52,320	8,25,438	3,45,417	13,11,274	3,20,08,416
Grants for Public Health purposes	2,97,70,448	3,29,929	1,04,250	39,04,624	8,41,400	4,45,452	..	9,830	..	..	..	47,986	3,55,24,979
Expenses in connection with epidemic diseases	1,08,31,510	3,80,212	1,60,485	31,48,720	10,58,353	11,59,312	1,02,336	1,11,632	2,13,031	..	11,501	3,21,428	1,75,09,120
Bacteriological Laboratories	20,00,266	37,142	15,478	..	3,42,559	..	6,198	1,18,024	..	38,083	..	1,01,324	33,79,874
Pasteur Institute	2,37,081	13,080	..	..	1,01,938	..	..	..	..	..	..	..	3,52,099
Works	1,48,74,407	2,82,479	..	..	1,84,900	..	13,20,444	..	..	26,05,114	2,00,837	..	1,90,29,030
Development Schemes	1,80,08,594	..	9,61,468	..	65,59,666	..	10,82,161	5,57,417	68,363	6,79,209	4,01,373	..	2,09,18,249
Rural uplift Schemes	..	..	..	923	..	..	..	..	..	..	..	..	923
Special Development Programme	2,67,340	17,51,225	..	..	..	..	..	..	..	..	..	..	20,50,575
Deduct—Amount met from Special Development Fund	1,89,98,237	..	..	..	..	..	..	..	..	..	..	..	1,89,98,237
Miscellaneous	70,827	..	..	..	..	..	..	..	..	..	..	..	70,827
Leprosy	3,76,208	..	..	..	31,254	68,365	..	..	..	..	..	..	4,75,827
Charges in England—	..	..	3,027	..	1,827	..	..	..	..	..	..	..	5,354
Leave Salaries and Deputation Pay	..	..	..	..	26	..	..	..	..	..	..	..	26
Publications	..	..	..	..	42	..	..	14,041	..	..	..	..	58,208
Stores	28,050	..	6,523	9,642	1,0	..	..	..	..	..	..	..	120
Contribution to the Bureau of Hygiene	..	..	..	..	..	..	..	..	..	..	..	..	15,898
Other Charges	13,411	287	1,940	280	..	..	..	..	..	..	..	..	..
TOTAL EXPENDITURE UNDER PUBLIC HEALTH	6,86,29,508	31,40,114	24,86,425	1,23,94,298	1,06,37,199	70,76,586	38,14,083	20,09,273	7,34,314	41,47,844	9,59,128	18,42,012	11,33,70,784
Charged	4,435	7,143	..	..	..	..	..	..	..	..	..	..	11,078
Voted	6,86,25,073	31,32,971	24,86,425	1,23,94,298	1,06,37,199	70,76,586	38,14,083	20,09,273	7,34,314	41,47,844	9,59,128	18,42,012	11,33,69,201

No. 57-B—ACCOUNT of CAPITAL OUTLAY ON IMPROVEMENT of PUBLIC HEALTH outside the REVENUE ACCOUNT during and to end of the year 1953-54

	Expenditure during the year	Expenditure to end of the year
	Rs.	Rs.
STATE GOVERNMENTS		
GOVERNMENT OF BOMBAY		
<i>Expenditure in connection with—</i>		
Karad Water Works . . . . .	..	96,579
Sholapur Development Scheme	11,775	44,884
Poona Town Planning Scheme . . . . .	..	77,586
Poona Drainage Scheme . . . . .	..	23,59,316
Poona Cantonment Water Supply Scheme . . . . .	..	19,17,807
Saksette Water Supply Scheme . . . . .	..	10,75,720
Ambarnath Water Supply Scheme . . . . .	..	38,35,830
Kirkee Water Supply Scheme	27	14,29,650
Badlapur Water Supply Scheme . . . . .	..	8,105
Bhiroba Pumping Station . . . . .	..	96,738
Gharपुरi Water Supply Scheme . . . . .	..	16,959
Pipeline from the Hotgi Tank to Sholapur	—1,002	11,33,505
Construction of wells below the Ekruk Tank at Sholapur . . . . .	..	1,50,379
Yeravada Colony Scheme	—335	3,96,491
Miraj Water Supply Scheme	89,300	7,50,499
Kundgal Water Supply Scheme	13,132	1,97,969
Kolhapur Water Supply Scheme	68	1,54,968
Emergency Water Supply to Dombivli . . . . .	..	85,321
Vijaynagar Housing Scheme, Poona . . . . .	..	61,817
Lohagaon Pumping Station . . . . .	..	45,936
<i>The Bombay State Development Fund—</i>		
Nearsagar Water Supply Scheme	25,84,661	1,26,40,719
Construction of Hushi Gokak Village Road	10,565	11,228
Kalyan and Dombivli Water Supply Scheme	1,52,531	35,24,677
Water Supply to Sind Hindu Co-operative Society, Manjri, Kondwa Road, Poona . . . . .	..	49,927
Water Supply to Penicillin Factory, Poona	114	3,233
Nasik Water Supply Scheme	7,82,152	9,94,689
Water Supply Scheme to developing areas along Poona—Alandi Road	1,15,216	1,15,216
Piped Water Supply for Greater Poona from Khadakwasla Stage I	54,093	54,093
Godhra Water Supply Scheme	1,77,527	1,77,527
Total Government of Bombay	(a) 39,89,824	3,15,97,368
GOVERNMENT OF UTTAR PRADESH		
Ghaziuddin Hyder Canal Sewage Scheme . . . . .	..	5,52,221
Total Government of Uttar Pradesh	..	5,52,221
GOVERNMENT OF HYDERABAD		
Improvement Works under Local Bodies	16,19,540	1,73,85,667
Hyderabad Drainage Works	1,84,299	1,17,94,600
Hyderabad Water Works	5,85,556	57,57,502
<i>Deficit—Amount met from Revenue</i> . . . . .	..	1,67,05,905
Total Government of Hyderabad	(a) 23,89,395	1,82,31,864
Carried over	63,79,219	5,02,91,463

(a) These are Voted.

No. 57-B—ACCOUNT of CAPITAL OUTLAY on IMPROVEMENT of PUBLIC HEALTH outside the REVENUE ACCOUNT during and to end of the year 1953-54—concl'd.

	Expenditure during the year	Expenditure to end of the year
	Rs.	Rs.
Brought forward	63,79,219	5,02,91,453
GOVERNMENT OF MADHYA BHARAT		
Temporary staff for Constructional Works	21,028	40,520
Gwalior Waterworks	5,47,880	16,32,368
Drainage Works at Mahatma Gandhi Road, Gwalior	..	69,333
Extension of Bind Water Works	..	71,228
Water Supply from Bilaoli Tank	34,444	83,893
Subsidised Industrial Housing Scheme	29,52,026	43,78,131
Total Government of Madhya Bharat	(a) 35,55,378	62,75,473
GOVERNMENT OF RAJASTHAN		
Water Works Scheme, Bikaner	—1,34,345	24,430
Water Works Scheme, Alwar	..	4,839
Water Works Scheme, Pratapgarh	..	55,284
Water Works Scheme, Dungarpur	—56	..
Water Works Scheme, Kishengarh	..	27,797
Other Schemes	..	1,92,811
Skeleton Water Supply Scheme at Sirohi	876	16,829
Skeleton Water Supply Scheme at Bhitwara	5,943	65,304
Water Works Scheme, Udaipur	52,485	3,67,293
Improvement of Water Supply Scheme, Bikaner Division	63,933	1,33,547
Improvement of Jaipur Water Works	65,549	9,02,462
Total Government of Rajasthan	(a) 53,485	17,90,596
GOVERNMENT OF SAURASHTRA		
Shahpur Sikka Water Works	..	4,44,895
Improvement to Water Supply at Rajkot	31,074	5,90,211
Improvement to Distribution System of Water Supply at Rajkot	..	3,416
Porbander Water Supply Scheme	77,563	27,89,125
Extraordinary Replacements	..	2,107
Minor Works	..	25,094
<i>Deduct—</i>		
Expenditure financed from Porbander Water Supply Project Fund	..	23,09,319
Expenditure met from Revenue	..	1,18,662
Total Government of Saurashtra	(a) 1,08,637	14,20,897
Total Capital Outlay on Improvement of Public Health outside the Revenue Account	1,00,98,719	5,97,84,419

(a) These are Voted.

(334)

F. and FF.—Civil Administration.

XXIX and 40—Agriculture**Revenue**

Agricultural receipts are derived mainly from the experimental farms established by the Government and from botanical and other public gardens. Agricultural education, which is also dealt with under this head, contributes a small income in the shape of fees.

Expenditure within the Revenue Account

2. Under 'Agriculture' are included the cost of the Agricultural Department, the various agricultural experiments conducted by experts, experimental and model farms established by Government for improving agricultural methods, agricultural education and certain other miscellaneous expenditure. The expenditure connected with the development of co-operative credit among agriculturists is shown under a separate major head 'Co-operation'. See also para 2 of the note on '41—Veterinary' on page 344.

3. Accounts of a commercial nature are maintained for certain concerns controlled by the Agricultural Department.

Expenditure outside the Revenue Account**71—Capital Outlay on Schemes of Agricultural Improvement and Research**

4. This head records the expenditure of a capital nature financed from borrowed funds in connection with projects of agricultural improvement and research.

No. 58—ACCOUNT OF RECEIPTS UNDER AGRICULTURE during the year ended 31st March 1954

	STATE GOVERNMENTS													Carried over	
	Central Government	Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Madhya Pradesh	Government of Andhra (b)	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras (Composite) (a)		Government of Madras (Residuary) (b)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Agricultural receipts	21,61,866	3,51,207	20,48,227	9,45,101	1,71,279	1,60,356	2,59,620	15,37,333	12,92,026	13,20,050	2,90,37,941	49,39,848	68,71,956	30,96,571	5,36,01,140
Recoveries of overpayments,	23,508	73	8,684	466	44	19,538	7,978	14,050	5,817	30,309	31,664	13,753	4,01,615	98,092	6,40,421
Collection of payments for services rendered.	21,73,863	124	5,841	25	..	..	..	1,424	..	1,45,992	3,049	1,832	28,909	3,279	23,63,438
Fisheries	2,78,435	..	5,386	..	40,813	7,818	..	1,35,267	..	30,446	..	36,812	11,72,333	10,88,359	27,94,960
Grant from Central Government for expenditure on Grow More Food Schemes.	..	..	..	..	82,323	..	..	..	..	..	..	..	..	..	82,323
Transfer from the Deposits Accounts of Grants made by other Governments, Local Funds and other outside bodies.	..	..	..	..	..	..	..	..	17,617	2,83,175	..	11,27,366	2,45,815	76,019	17,49,812
Receipts in England	..	..	..	..	..	..	..	..	..	..	..	13	..	..	13
Deduct—Refunds	7,882	161	..	288	30,082	16	346	42,825	9,487	1,71,781	7,47,106	11,359	2,37,241	54,780	13,06,462
TOTAL RECEIPTS UNDER AGRICULTURE.	40,33,210	3,51,303	20,67,439	9,45,204	2,74,087	1,86,197	2,67,263	16,35,139	18,13,022	16,37,891	2,83,25,548	61,08,286	94,92,387	43,07,590	5,90,34,554

(a) Represents transactions for the period from 1st April 1953 to 30th September, 1953.

(b) Represents transactions for the period from 1st October 1953 to 31st March, 1954.

No. 58—ACCOUNT of RECEIPTS under AGRICULTURE during the year ended 31st March 1954—*concl.*

	STATE GOVERNMENTS										Total	
	Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P. E. P. S. U.	Government of Rajasthan	Government of Saurashtra		Government of Travancore-Cochin
Brought forward	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Agricultural receipts	6,36,01,140	41,96,056	73,74,834	93,43,673	4,39,467	7,91,139	16,06,557	21,98,521	6,11,446	15,51,388	2,75,848	8,26,79,751
Recoveries of overpayments	6,49,421	22,324	4,31,183	20,691	36,928	1,89,796	11,720	11,051	27,906	16,919	6,340	14,29,801
Collection of payments for services rendered	23,63,438	22,941	6,23,452	800	3,52,202	3,16,769	..	..	875	..	805	36,80,384
Fisheries	27,94,960	96,377	..	2,19,795	..	11,392	27,274	..	53,863	..	3,12,215	37,35,813
Grant from Central Government for expenditure on Grow More Food Schemes	82,233	..	..	..	..	..	..	..	..	..	..	82,233
Transfer from the Deposit Account of Grants made by other Governments, Local Funds or outside bodies	17,49,812	2,03,612	..	1,09,773	85,190	68,271	86,042	..	..	..	..	23,43,795
Receipts in England	13	..	1,91,896	..	..	..	..	..	..	..	..	1,91,909
Deduct—Refunds	13,06,462	1,16,161	13,34,414	42,325	4,98,313	2,581	5,575	2,227	14,866	47,871	2,661	38,77,745
TOTAL RECEIPTS UNDER AGRICULTURE	5,99,34,555	44,26,129	72,85,951	96,57,607	4,14,474	13,74,788	17,26,018	22,07,346	6,79,164	15,20,336	5,92,846	9,06,65,841

No. 58-A—ACCOUNT OF EXPENDITURE UNDER AGRICULTURE FOR THE YEAR ENDED 31st MARCH 1954—concl'd.

	STATE GOVERNMENTS										Totals	
	Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra		Government of Travancore-Cochin
Direction	Rs. 73,291	Rs. 3,04,081	Rs. 8,68,571	Rs. 3,15,660	Rs. 2,15,884	Rs. 1,06,571	Rs. 1,32,866	Rs. 64,053	Rs. 1,21,377	Rs. 77,161	Rs. 1,08,623	Rs. 39,36,984
Local Control . . . . .	..	..	..	..	..	..	..	..	..	..	..	13,74,130
Superintendence	1,03,698	2,80,378	{ 14,79,709 (a) 20,000 }	52,04,940	1,07,877	1,07,005	1,28,051	38,747	30,018	1,11,848	45,148	1,06,26,851 (c) 20,000
Subordinate and expert staff	92,447	..	1,66,708	..	2,51,328	2,57,467	1,42,927	1,89,077	3,29,250	1,08,937	..	1,16,51,118
Experimental Farms	2,07,923	2,25,462	5,08,005	3,29,833	3,90,873	1,76,387	2,52,524	2,06,890	2,14,390	2,29,444	1,72,088	83,30,086
Agricultural demonstration and propaganda including public exhibitions and fairs.	40,190	12,38,789	—27,500	4,51,344	3,08,150	3,28,421	9,79,138	83,577	22,505	6,986	3,35,728	2,75,44,691
Agricultural Experiments and Research	1,43,373	13,74,124	14,47,336	15,79,869	34,80,673	2,42,160	15,208	40,130	..	1,48,905	4,81,010	3,07,71,448
Agricultural Education . . . . .	..	2,84,914	12,19,795	51,109	..	2,13,951	67,668	..	43,210	56,317	95,061	71,72,620
Agricultural Engineering . . . . .	..	25,686	99,33,075	..	1,45,969	2,71,563	10,374	..	..	1,94,215	..	1,64,90,293 (c) 3,08,549
Boring operations	11,766	80,199	20,67,654	..	9,866	3,094	..	21,711	..	5,20,795	..	26,94,060
Botanical and other Public Gardens . . . . .	..	5,579	15,97,449	4,42,103	..	2,08,579	8,86,253	3,64,706	1,73,402	..	..	40,66,431
Indian Council of Agricultural Research Department . . . . .	..	..	..	..	..	..	..	..	..	..	..	9,24,825
Schemes for the development of Agricultural marketing in India.	37,231	..	..	..	56,017	..	..	21,164	..	..	6,551	13,67,092
Payment of net proceeds of the Agricultural Produce Cess to the Indian Council of Agricultural Research.	..	..	..	..	..	..	..	..	..	..	..	31,02,567
Central Ground Water Organization . . . . .	..	..	..	..	..	..	..	..	..	..	..	1,36,373
Special Rural Uplift Schemes . . . . .	..	..	36,03,144	..	..	..	..	3,262	..	13,215	..	36,87,251
Grants-in-aid, Contribution, etc. . . . .	..	10,112	81,300	1,57,732	..	..	5,000	2,000	3,860	20,000	..	84,25,066
Transfer to the Reserve Fund for Hydration of Sugar Industry of the proceeds of receipts from frozen Stock	..	..	..	..	..	..	..	..	..	..	..	1,63,490
Agricultural Development . . . . .	..	..	..	1,29,578	..	..	..	..	..	..	..	1,29,578
Colonisation Scheme . . . . .	..	..	1,67,67,857	..	..	1,25,768	..	..	..	..	..	1,69,93,620

No. 58-B—ACCOUNT of CAPITAL OUTLAY on SCHEMES OF AGRICULTURAL IMPROVEMENTS and RESEARCH outside the REVENUE ACCOUNT during and to end of the year 1953-54

CENTRAL GOVERNMENT	Rs.	GOVERNMENT OF PUNJAB	Rs.
Central Rice Research Institute	94,092	Land Reclamation and Mechanical Cultivation Scheme	-3,79,850
Expansion of Indian Agricultural Research Institute	1,42,781	Erection of Workshop for the repairs of Tractors	-1,05,463
Grow More Food Schemes	77,133	Grow More Food Schemes— Sinking of Tube-Wells Scheme	1,53,519
Grow More Food Schemes in Part 'C' and 'D' States— Gross Expenditure	31,63,732	Total Expenditure during the year 1953-54	-3,31,594
<i>Deduct—Receipts and Recoveries on Capital Account</i>	<i>3,179</i>	Total Expenditure to end of the year 1953-54	1,41,55,708
Central Potato Research Institute	59,592	GOVERNMENT OF UTTAR PRADESH	
Development of Marine Fisheries	6,06,044	Seed and Implement Operation Scheme	-22,05,135
Charges in England— Stores	24,077	Horticultural Development Scheme	1,63,351
Loss or Gain by Exchange	42	Jute Development Scheme	-33,354
Total Expenditure during the year 1953-54	41,64,314	Disease-free Potato Scheme	3,83,761
Total Expenditure to end of the year 1953-54	1,28,54,155	Scheme for Expansion of Acreage under Cotton	-41,364
STATE GOVERNMENTS		District Boring Operations	-2,18,061
GOVERNMENT OF ASSAM		Repayment to the Contingency Fund of advances taken but not recouped during the year	5,06,000
Jute Seed Multiplication Scheme	33,575	Total Expenditure during the year 1953-54	-14,44,802
Agricultural Engineering Scheme— (Mechanised Cultivation)	4,11,554	Total Expenditure to end of the year 1953-54	-79,51,260 (c) (b)
Development of Fisheries	1,31,914	GOVERNMENT OF WEST BENGAL	
Total Expenditure during the year 1953-54	5,77,043	Establishment of a Jute Seed Multiplication Farm	1,60,856
Total Expenditure to end of the year 1953-54	16,19,546	Total Expenditure during the year 1953-54	1,60,856
GOVERNMENT OF BIHAR		Total Expenditure to end of the year 1953-54	17,31,820
Expenditure during the year 1953-54 . . . . .	..	GOVERNMENT OF MADHYA BHARAT	
Total Expenditure to end of the year 1953-54	12,21,069	Payment to Central Tractor Organisation on account of ploughing work	4,63,278
GOVERNMENT OF BOMBAY		Agricultural Development— Running Expenditure of Tractors	1,737
Grow More Food Schemes— Construction of Tube Wells in North Gujrat	12,72,615	<i>Deduct—Receipts and Recoveries on Capital Account</i>	<i>118</i>
Total Expenditure during the year 1953-54	12,72,615	Total Expenditure during the year 1953-54	4,64,897
Total Expenditure to end of the year 1953-54	(a) 52,58,990	Total Expenditure to end of the year 1953-54	28,22,505
GOVERNMENT OF MADHYA PRADESH		GOVERNMENT OF P.E.P.S.U.	
Purchase of Tractors etc., under the Scheme for the establishment of Machine Tractor Stations and Follow-up Cultivation Scheme	9,96,226	Land Reclamation and Tube Well Sinking Scheme	1,70,050
Total Expenditure during the year 1953-54	9,96,226	Total Expenditure during the year 1953-54	1,70,050
Total Expenditure to end of the year 1953-54	53,83,516	Total Expenditure to end of the year 1953-54	1,70,050
GOVERNMENT OF ORISSA		GOVERNMENT OF SAURASHTRA	
Manufacture of Bone Meal	48,093	Expenditure during the year 1953-54 . . . . .	..
Reclamation of Waste Lands through Government Agencies	1,01,501	Total Expenditure to end of the year 1953-54	-26,885
Tractor Ploughing by Private Parties	14,673	GOVERNMENT OF TRAVANCORE-COCHIN	
Hiring of Pumping Sets and Agricultural Implements	67,094	Nelliampathy Cultivation	83,673
Reclamation of Koshalya Ganga Project— <i>Deduct—Recoveries on Capital Account</i>	<i>1,600</i>	Total Expenditure during the year 1953-54	83,673
Total Expenditure during the year 1953-54	2,29,761	Total Expenditure to end of the year 1953-54	12,15,817
Total Expenditure to end of the year 1953-54	2,83,161	Total Expenditure (Central and States) during the year 1953-54	63,43,039
		Total Expenditure (Central and States) to end of the year 1953-54	3,87,38,192

(a) Includes Rs. 94,716 on account of Capital Expenditure incurred in 1923-24 on account of cost of acquisition of land for the Agricultural College, Poona.

(b) Includes Rs. 4,04,328 on account of Capital Expenditure in connection with extension of the Agricultural College, Kanpur.

(c) Differs from the corresponding amount shown in the Finance Accounts by Rs. 5,06,000 erroneously included in the Finance Accounts for 1953-54. Necessary correction has been made in subsequent year's Finance Accounts.

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 1954

	Central Government	STATE GOVERNMENTS						Total
		Government of Bhopal	Government of Bihar	Government of Madhya Bharat	Government of Mysore	Government of Rajasthan	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Rural Development Receipts	..	69,624	..	1,27,565	2,90,480	2,391	22,849	5,12,909
Contribution for Local Development Works.	14,47,407	..	..	..	..	14,47,407
Recoveries of Overpayments	..	172	..	658	..	64,917	1,687	67,434
Collection of Payments for services rendered.	1,900	1,900
Deduct—Refunds	98	..	300	1,479	1,877
Total Receipts under Rural Development.	..	69,796	14,47,407	1,28,125	2,90,480	67,008	24,957	20,27,773

No. 59-A—ACCOUNT of EXPENDITURE on RURAL DEVELOPMENT for the year ended 31st March 1954

	Central Government	STATE GOVERNMENTS						Total
		Government of Bhopal	Government of Bihar	Government of Madhya Bharat	Government of Mysore	Government of Rajasthan	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Direction and Organization*	18,755	3,28,069	..	5,24,498	..	40,220	14,95,585	24,07,127
Education Extension Centres	..	..	..	..	..	..	63,941	63,941
Local Development Works	..	..	22,27,870	..	..	..	..	22,27,870
Development Schemes	..	..	..	33,24,718	34,69,991	15,28,695	..	83,23,404
Total Expenditure on Rural Development (Voted).	18,755	3,28,069	22,27,870	38,49,216	34,69,991	15,68,915	15,59,526	1,30,22,342

I. and FF.—Civil Administration.

XXX and 41—Veterinary

REVENUE

The Veterinary College and School fees, the receipts from the sale of the anti-rinderpest serum issued from the Indian Institute of Veterinary Research, Muktesar, and those derived from the Hissar Cattle Farm in the Punjab constitute the bulk of the veterinary receipts.

EXPENDITURE

2. The expenditure consists mainly of the cost of the Civil Veterinary Department, veterinary education, the expenditure on the maintenance of veterinary hospitals and dispensaries and of breeding operations. Charges for breeding operations in States in which cattle, sheep and poultry breeding is under the control of the Agricultural Department are, however, accounted for under '40—Agriculture'.

No. 60—ACCOUNT of RECEIPTS under VETERINARY during the year ended 31st March 1954

	Central Government	STATE GOVERNMENTS													Total carried over
		Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra (b)	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras (Composite) (a)	Government of Madras (Residuary) (b)	
Veterinary College and School fees	Rs. ..	Rs. ..	Rs. ..	Rs. ..	Rs. ..	Rs. ..	Rs. ..	Rs. 15,218	Rs. 29,813	Rs. 3,210	Rs. 24,787	Rs. 70,022	Rs. 16,066	Rs. 159,116	
Other receipts	8,23,411	14,663	39	64,742	4,610	465	24,403	1,40,930	96,246	3,69,365	1,70,214	8,33,415	4,40,099	2,48,540	32,60,182
Animal Husbandry	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Fisheries	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Collection of payments for services rendered.	..	..	..	..	..	121	26,325	52	25,497	74,625	33	10	2,116	1,528	1,30,207
Transfer from the Deposit Account of grants made by other Governments, Local Funds and other outside Bodies	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Receipts in England	4	..	..	..	..	..	..	..	..	..	..	..	666	..	670
Total	8,23,415	14,663	39	64,742	4,610	606	50,628	1,40,982	1,36,961	4,93,603	1,82,457	8,58,212	5,12,903	2,66,134	35,50,155
Deduct—Refunds	..	..	..	390	..	..	..	183	210	11,168	1,898	113	4,956	8,864	27,782
Total Receipts under Veterinary.	8,23,415	14,663	39	64,352	4,610	606	50,628	1,40,799	1,36,751	4,82,435	1,80,559	8,58,099	5,07,947	2,57,270	35,22,373

(a) Represents transactions for the period from 1st April 1953 to 30th September 1953.
 (b) Represents transactions for the period from 1st October 1953 to 31st March 1954.

No. 60—ACCOUNT of RECEIPTS under VETERINARY during the year ended 31st March 1954—contd.

	Brought forward	STATE GOVERNMENTS											Total
		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P. E. P. S. U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Veterinary College and School fees	1,59,116	..	27,404	58,893	34,184	..	..	..	..	14,781	..	..	2,94,378
Other receipts	32,90,162	3,00,140	5,88,403	14,32,471	71,839	1,72,180	21,666	1,38,116	5,144	22,528	1,27,193	31,170	61,69,012
Animal Husbandry . . . . .	..	..	..	25,58,511	..	..	..	7,38,490	..	..	..	..	32,96,941
Fisheries . . . . .	..	..	..	2,27,678	..	..	..	..	..	..	..	..	2,27,678
Collection of payments for services rendered	1,30,207	..	15,662	97,389	16,163	..	..	..	..	214	..	224	2,59,850
Transfer from the Deposit Account of grants made by other Governments, Local Funds and other outside Bodies.	..	..	28,939	..	..	..	..	..	..	..	..	..	28,939
Receipts in England	670	..	..	846	..	..	..	..	..	..	..	..	1,516
Total	35,50,155	3,00,140	6,58,408	43,75,786	1,22,186	1,72,180	21,666	8,76,546	5,144	37,623	1,27,193	31,394	1,02,78,321
<i>Deduct—Refunds</i>	<i>27,782</i>	<i>9,730</i>	<i>5,628</i>	<i>61,409</i>	<i>3,248</i>	..	..	<i>3,071</i>	<i>327</i>	<i>12</i>	..	<i>26</i>	<i>1,11,233</i>
Total Receipts under Veterinary	35,22,373	2,90,410	6,52,780	43,14,377	1,18,938	1,72,180	21,666	8,73,475	4,817	37,511	1,27,193	31,368	1,01,67,088

R. and P. — Civil Administration.

CENTRAL AND STATE GOVERNMENTS IN INDIA, FOR THE YEAR 1953-54

No. 60-A—ACCOUNT of EXPENDITURE under VETERINARY during the year ended 31st March 1954

	STATE GOVERNMENTS														Total carried over
	Central Government	Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra (b)	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras (Composite) (a)	Government of Madras (Residuary) (b)	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Director	30,59,259	..	..	..	..	..	..	..	..	..	..	..	..	..	30,59,259
Superintendence Veterinary Education and Research.	1,15,235	94,224	..	5,870	1,20,956	10,249	80,374	79,921	1,15,888	2,78,108	3,59,605	1,31,325	2,97,068	1,27,349	18,22,072
Subordinate Establishment	1,503	1,153	..	..	..	5,800	..	6,452	1,38,221	1,32,209	5,38,419	..	2,43,978	1,78,550	12,46,375
Hospitals and dispensaries	7,990	..	..	..	..	..	1,741	1,59,583	5,06,791	1,09,257	3,90,405	3,13,309	5,32,013	1,73,248	21,94,337
Breeding Operations	1,00,908	..	1,37,264	67,881	11,397	1,03,637	2,71,058	1,28,482	27,303	4,28,276	9,90,441	3,80,210	5,60,155	2,41,722	34,54,434
Prizes	69,863	10,257	..	93,105	..	..	..	2,15,920	94,239	3,35,700	..	3,06,246	13,41,995	5,45,450	30,12,475
Camel Specialist	..	..	..	1,300	..	..	..	..	..	12,280	..	..	..	..	13,580
Bacteriologist	..	..	..	..	..	..	30,288	..	..	..	..	..	..	..	30,288
Other charges	9,201	..	..	..	..	..	1,41,090	..	2,35,362	48,685	4,69,101	63,088	1,42,497	1,50,563	12,59,577
Local Development Works	..	..	..	..	..	..	8,050	..	..	..	..	..	..	..	8,050
Works	..	..	..	..	..	..	..	..	22,773	..	..	..	..	..	22,773
Animal Husbandry Experiments and Research.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Special Development Programme	..	45,062	..	..	..	..	..	..	..	..	..	..	..	..	45,062
Development Schemes	199	..	..	..	..	9,306	..	8,57,185	..	13,17,495	..	19,29,516	..	3,20,368	39,34,099
Rural Uplift Schemes	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Charges in England—Leave Salaries and Deputation Pay	..	..	..	..	..	..	..	..	..	3,610	..	..	..	..	3,610
Stores	66,400	..	..	..	..	..	..	..	..	..	..	..	..	..	66,400
Government Scholarships	..	..	..	..	..	..	..	..	..	19,460	..	..	..	..	19,460
Other charges	5,761	..	..	..	..	..	..	..	119	..	13	51	..	..	5,944
TOTAL EXPENDITURE UNDER VETERINARY	34,36,019	1,50,696	1,37,264	1,68,156	1,38,353	1,28,992	5,32,591	9,46,943	11,40,096	20,85,170	27,54,184	31,23,745	31,17,706	17,37,250	2,01,97,765
Charged	..	..	..	..	..	..	..	..	..	..	..	9,500	..	..	9,500
Voted	34,36,019	1,50,696	1,37,264	1,68,156	1,38,353	1,28,992	5,32,591	9,46,943	11,40,096	20,85,170	27,54,184	31,14,245	31,17,706	17,37,250	2,01,88,265

(a) Represents transactions for the period from 1st April 1953 to 30th September 1953.
 (b) Represents transactions for the period from 1st October 1953 to 31st March 1954.

No. 60-A—ACCOUNT of EXPENDITURE under VETERINARY during the year ended 31st March 1954—concl'd.

	Brought forward	STATE GOVERNMENTS											Total
		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Direction	30,59,259	..	1,28,722	1,81,239	..	1,31,888	66,793	..	25,847	..	..	..	35,93,548
Superintendence	18,22,072	22,016	1,69,114	2,91,901	2,67,851	18,049	57,385	1,41,695	37,747	1,25,276	1,41,946	45,790	31,40,842
Veterinary Education and Research	12,46,375	1,05,715	2,79,219	8,60,361	8,01,416	1,41,983	40,732	..	25,282	18,032	8,400	..	35,27,535
Subordinate Establishment	21,94,337	..	6,23,514	3,80,062	3,40,210	1,85,268	50,065	1,48,545	..	69,421	..	48,569	40,39,991
Hospitals and dispensaries	34,54,434	6,12,882	55,947	10,15,275	9,27,504	5,78,964	5,63,428	7,37,035	3,09,399	7,34,184	1,58,476	1,83,111	93,30,639
Breeding Operations	30,12,475	3,16,295	9,79,033	12,08,694	..	7,62,148	57,333	92,577	27,233	1,99,686	2,49,422	13,391	69,18,287
Prizes	13,580	..	..	12,965	897	..	..	..	..	..	..	..	27,442
Camel Specialist . . . . .	..	..	7,504	..	..	..	..	..	..	..	..	..	7,504
Bacteriologist	30,288	..	..	2,87,129	..	..	..	..	..	..	..	..	3,17,417
Other charges	12,59,577	62,623	..	46,681	..	72,476	..	1,43,047	..	14,511	4,724	65,682	16,70,221
Local Development Works	8,050	..	..	..	..	..	..	..	..	..	..	..	8,050
Works	22,773	55,147	2,509	1,24,141	..	..	..	..	..	..	..	..	2,04,570
Animal Husbandry Experiments and Research . . . . .	..	..	..	65,17,819	..	..	..	..	..	..	..	..	65,17,819
Special Development Programme	45,062	11,60,547	..	..	..	..	..	..	..	..	..	..	12,05,609
Fisheries . . . . .	..	..	..	5,76,015	..	..	..	..	..	..	..	..	5,76,015
Development Schemes	39,34,069	..	4,59,519	..	2,768	..	3,45,963	11,14,637	1,26,789	..	1,64,874	..	61,48,619
Rural Uplift Schemes . . . . .	..	..	..	4,00,618	..	..	..	..	..	..	..	..	4,00,618
Charges in England—													
Leave Salaries and Deputation Pay	3,610	..	..	..	..	..	..	..	..	..	..	..	3,610
Stores	66,400	..	..	2,918	827	..	..	801	..	..	..	..	70,946
Government Scholarships	19,460	..	..	..	..	..	..	..	..	..	..	..	19,460
Other charges	5,944	25	478	504	..	..	..	..	..	..	..	..	6,951
TOTAL EXPENDITURE UNDER VETERINARY	2,01,97,765	23,35,250	27,05,559	1,19,06,222	23,41,473	18,90,776	11,81,699	23,79,237	5,52,097	11,61,130	7,27,842	3,56,543	4,77,35,593
Charged	9,500	..	..	..	..	..	..	..	..	..	..	..	9,500
Voted	2,01,88,265	23,35,250	27,05,559	1,19,06,222	23,41,473	18,90,776	11,81,699	23,79,237	5,52,097	11,61,130	7,27,842	3,56,543	4,77,26,093

F. and TF—Civil Administration.

XXXI and 42—Co-operation

These major heads record the recoveries made and expenditure incurred by the Registrars, Co-operative Societies

No. 61—ACCOUNT of RECEIPTS under Co-OPERATION during the year ended 31st March 1954

	STATE GOVERNMENTS														Carried over
	Central Government	Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra (b)	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras (Composite) (a)	Government of Madras (Residuary) (b)	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Audit fees	248	..	..	1,943	..	..	..	79,073	59,028	61,757	9,64,242	2,50,176	3,23,073	1,02,738	18,43,178
Miscellaneous receipts	683	559	..	324	133	1,167	574	2,41,690	47,292	51,76,747	17,31,691	69,007	10,47,601	6,25,567	89,33,035
Total	931	559	..	2,267	133	1,167	574	3,20,763	1,07,220	52,38,504	26,95,933	3,09,183	13,70,674	7,28,305	1,07,76,213
Deduct—Refunds	..	..	..	..	..	..	..	971	..	197	41,026	1,132	10,496	3,004	56,826
Total Receipts under Co-Operation.	931	559	..	2,267	133	1,167	574	3,19,792	1,07,220	52,38,307	26,54,907	3,08,051	13,60,178	7,25,301	1,07,19,387

	Brought forward	STATE GOVERNMENTS											Total	
		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Audit fees	18,43,178	23,931	..	4,45,929	2,58,295	1,50,980	..	38,394	19,064	..	16,867	23,246	28,21,864	
Miscellaneous receipts	89,33,035	60,160	15,650	95,974	22,735	..	27,815	10,009	428	16,112	3,632	8,442	91,93,992	
Total	1,07,76,213	84,091	15,650	5,41,903	2,81,030	1,50,980	27,815	48,403	19,492	16,112	22,499	31,688	1,20,16,876	
Deduct—Refunds	56,826	265	4,377	3,851	955	54	..	1,232	..	..	134	..	67,094
Total Receipts under Co-operation.	1,07,19,387	83,826	11,273	5,38,052	2,80,075	1,50,926	27,815	47,171	19,492	16,112	22,365	31,688	1,19,48,182	

(a) Represents transactions for the period from 1st April 1953 to 30th September 1953.

(b) Represents transactions for the period from 1st October 1953 to 31st March 1954.

No. 61-A.—ACCOUNT of EXPENDITURE under Co-OPERATION during the year ended 31st March 1954

	Central Government	STATE GOVERNMENTS													Carried over
		Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra (c)	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras (Composite) (b)	Government of Madras Residuary (c)	
Direction	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Superintendence	64,100	62,849	..	70,326	64,948	24,442	30,246	86,643	2,17,039	1,37,704	2,50,706	8,18,370	2,08,600	96,292	18,68,042
Grants-in-aid	..	18,475	..	..	1,000	..	..	1,41,586	25,31,176	8,63,677	19,70,372	1,52,000	4,03,701	2,72,624	63,74,611
Other charges	..	11,538	..	..	78,327	..	..	..	20,818	94,54,894	18,23,445	59,526	..	..	1,14,50,881
Special Development Programme	..	..	..	..	..	..	2,333	..	..	..	2,42,482	..	..	..	2,42,482
Development Schemes	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Works	..	..	..	..	..	3,04,361	..	2,00,055	3,502	5,11,360	..	39,92,832	..	3,83,619	53,92,227
TOTAL EXPENDITURE UNDER CO-OPERATION	64,100	92,862	..	70,326	1,44,275	5,52,226	1,22,497	13,86,628	34,89,624	1,12,32,624	70,38,853 (a)923	50,22,728	43,53,289	23,29,182	3,58,99,214 (a)923
Charged	..	..	..	..	..	..	..	..	..	..	(a)923	..	..	..	(a)923
Voted	64,100	92,862	..	70,326	1,44,275	5,52,226	1,22,497	13,86,628	34,89,624	1,12,32,624	70,38,853	50,22,728	43,53,289	23,29,182	3,58,99,214

(a) Represents expenditure met from Contingencies Fund.

(b) Represents transactions for the period from 1st April 1953 to 30th September 1953.

(c) Represents transactions for the period from 1st October 1953 to 31st March 1954.

(350)

Fund PF.—Civil Administration.

	Brought forward	STATE GOVERNMENTS											Total
		Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P. E. P. S. U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore Cochin	
Direction	Rs. 16,68,942	Rs. ..	Rs. 2,06,617	Rs. 5,24,613	Rs. ..	Rs. 17,18,937	Rs. 92,316	Rs. 3,35,265	Rs. 70,902	Rs. 93,000	Rs. 31,585	Rs. 42,811	Rs. 39,85,948
Superintendence	1,05,66,479 (a) 923	4,23,415	12,35,368	19,91,191	19,25,467	..	6,25,565	73,973	1,27,332	4,63,601	1,44,875	3,00,174	1,78,76,540 (a)923
Grants-in-aid	63,74,011	26,475	..	24,16,919	42,852	..	25,900	1,01,918	..	..	18,000	63,282	90,99,057
Other charges	1,14,50,881	29,376	..	8,80,876	68,182	2,50,262	..	..	..	407	..	..	1,26,70,984
Special Development Programme	2,42,482	..	..	..	..	..	..	..	..	..	..	..	2,42,482
Development Schemes	53,92,227	..	2,20,451	..	..	..	1,40,485	1,00,061	1,76,113	43,417	10,640	..	90,92,394
Rural Uplift Schemes	..	..	..	2,45,280	..	..	..	..	..	..	..	..	2,45,280
Post War Development	..	4,58,470	..	..	..	..	..	..	..	..	..	..	4,58,470
Works	3,592	2,500	..	..	..	..	..	..	..	..	..	..	6,392
Repayment to the Contingency Fund of Advances taken but not recouped in the previous year.	..	..	..	2,500	..	..	..	..	..	..	..	..	2,500
TOTAL EXPENDITURE UNDER CO-OPERATION	3,58,99,214 (a)923	9,40,536	16,62,436	60,61,379	20,36,501	19,69,199	8,92,366	6,10,317	3,74,407	6,01,325	2,35,100	4,06,267	5,16,89,047 (a) 923
Charged	(a)923	..	..	..	..	..	..	..	..	..	..	..	(a)923
Voted	3,58,99,214	9,40,536	16,62,436	60,61,379	20,36,501	19,69,199	8,92,366	6,10,317	3,74,407	6,01,325	2,35,100	4,06,267	5,16,89,047

(a) Represents expenditure met from Contingency Fund.

XXXII and 43— Industries and Supplies

Formerly the nomenclature of these heads was "XXXII/43 Industries". The present nomenclature has been adopted since 15th August, 1947 when the major heads "XXXV/46—Department of Industries and Supplies" were amalgamated with these heads.

These heads embrace the transactions connected with the regular industries conducted by Governments, Cinchona plantations, manufacture of drugs and industrial education. In Madras and the Punjab, the schools of Arts are also under the Industries Department.

The receipts and charges relating to Salt, which were upto 31st March 1948 classified under the major heads 'V/5-Salt (now-defunct) are also recorded under these major heads.

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

CAPITAL EXPENDITURE**43-A—Capital Outlay on Industrial Development within the Revenue Account****72—Capital Outlay on Industrial Development outside the Revenue Account**

These capital major heads exhibit the capital outlay on certain Industrial Development Schemes undertaken by the Central and State Governments. All expenditure of a capital nature is recorded in the first instance under the head "72—Capital Outlay on Industrial Development Outside the Revenue Account", and any expenditure which a Government may decide to meet from Revenue is deducted from the total expenditure recorded under this head and transferred to the head "43-A—Capital Outlay on Industrial Development within the Revenue Account".

Capital Outlay on Salt Works within/outside the Revenue Account which was previously recorded under the major heads "5-A/65" is now recorded under the heads "43-A/72—Capital Outlay on Industrial Development within/outside the Revenue Account". The Capital expenditure incurred upto 31st March 1948 has also been transferred proforma to these major heads in the accounts for 1948-49.

No. 62—ACCOUNT OF RECEIPTS UNDER INDUSTRIES AND SUPPLIES DURING THE YEAR ENDED 31st MARCH 1954

STATE GOVERNMENTS

	Central Government	Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Madhya Pradesh	Government of Madras (Composite) (c)	Government of Madras (Residuary) (b)	Total earned over
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Industries	49,701	..	..	..	..	..	..	..	..	2,91,42,315
Salt	2,92,20,376	..	..	..	..	..	..	..	..	2,92,20,376
Receipts from Cottage and Small Scale Industries.	57,387	..	..	..	..	..	..	..	..	12,29,757
Cachoon plantations	..	..	..	..	..	..	..	..	..	9,68,462
Sirmur Kasia and Turpetine Factory.	..	..	..	..	..	..	..	..	..	14,88,914
Government share on account of increase in cloth prices.	1,276	..	..	..	..	..	..	..	..	1,275
Fisheries	..	..	..	..	..	..	..	..	..	6,35,105
Government Trust House	4,98,697	..	..	..	..	..	..	..	..	4,98,697
Receipts of the Coal Commissioner.	5,89,732	..	..	..	..	..	..	..	..	5,89,732
Overseas Communication Service.	1,23,35,935	..	..	..	..	..	..	..	..	1,23,35,935
Recoveries of overpayments.	49,932	..	..	..	..	..	..	..	..	1,20,995
Collection of payments for services rendered.	1,581	..	..	..	..	..	..	..	..	17,647
Fees on account of purchase of stores through the Ministry of Works, Housing and Supply.	72,90,031	..	..	..	..	..	..	..	..	72,90,031
Fees on account of purchase of Stores through the Ministry of Commerce and Industry.	4,89,699	..	..	..	..	..	..	..	..	4,89,699
Fees on account of Inspection of Stores purchased through the Ministry of Works, Housing and Supply.	50,42,620	..	..	..	..	..	..	..	..	50,42,620
Fees on account of Inspection of Stores not purchased through the Ministry of Works, Housing and Supply	22,34,252	..	..	..	..	..	..	..	..	22,34,252
Other Miscellaneous Receipts in England	79,50,568	..	..	..	..	..	..	..	..	80,18,774
	10,982	..	..	..	..	..	..	..	..	11,497
	5,67,32,495	..	30,470	469	6,671	15,69,220	68,971	9,54,028	1,34,57,660	9,02,45,080
Deduct—Refunds	24,01,441	..	11,188	..	976	6,672	..	1,02,708	21,101	29,72,986
Total Receipts under Industries & Supplies.	5,43,31,054	..	19,287	469	5,696	15,63,648	68,971	8,51,322	1,34,26,559	8,72,73,014

(1) Represents transactions for the period from 1st April 1953 to 30th September 1953.

(2) Represents transactions for the period from 1st October 1953 to 31st March 1954.

No. 62—ACCOUNT OF RECEIPTS UNDER INDUSTRIES AND SUPPLIES during the year ended 31st March 1954—concl'd.

	STATE GOVERNMENTS										Total	
	Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P. E. P. S. U.	Government of Rajasthan	Government of Saurashtra		Government of Travancore-Cochin
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Total brought forward												
Industries	2,91,42,315	2,80,489	45,87,119	5,64,914	2,30,316	14,85,366	5,13,85,290	3,26,110	22,49,239	8,98,598	25,11,689	9,46,72,362
Salt	2,02,20,376	..	..	..	..	..	..	..	..	..	..	2,02,27,126
Receipts from Cottage and Small Scale Industries	12,29,757	..	..	5,18,786	..	19,566	1,53,073	..	6,573	67	4,12,081	27,24,761
Cinchona plantations	9,68,462	..	..	10,06,945	..	..	..	..	..	..	..	19,74,807
Sirmur Rosin and Turpentine Factory	14,86,914	..	..	..	..	..	..	..	..	..	..	14,86,914
Government share on account of increase in cloth prices	1,275	..	..	..	..	..	..	..	..	..	..	1,275
Fisheries	6,35,105	..	..	..	51,322	..	..	..	..	1,75,337	..	6,91,764
Government Test House	4,09,597	..	..	..	..	..	..	..	..	..	..	4,09,597
Receipts of the Coal Commissioner	5,89,732	..	..	..	..	..	..	..	..	..	..	5,89,732
Overseas Communication Service	1,23,35,935	..	..	..	..	..	..	..	..	..	..	1,23,35,935
Recoveries of overpayments	1,20,965	7,743	6,098	929	..	364	1,699	3,547	55,551	41,212	1,475	2,41,962
Collection of payments for services rendered	17,447	239	2,215	948	..	..	..	25,598	6	1,442	4	48,316
Fees on account of purchase of stores through the Ministry of Works, Housing and Supply.	72,90,031	..	..	..	..	..	..	..	..	..	..	72,90,031
Fees on account of purchase of Stores through the Ministry of Commerce and Industry	4,89,896	..	..	..	..	..	..	..	..	..	..	4,89,896
Fees on account of Inspection of Stores purchased through the Ministry of Works, Housing and Supply.	50,42,620	..	..	..	..	..	..	..	..	..	..	50,42,620
Fees on account of Inspection of Stores not purchased through the Ministry of Works, Housing and Supply.	22,34,252	..	..	..	..	..	..	..	..	..	..	22,34,252
Other Miscellaneous Receipts	80,18,774	..	1,228	..	..	8,34,656	10,21,939	77,148	6,08,012	52,647	..	1,00,09,404
Receipts from the Ginning and Pressing Factories	..	..	..	..	..	..	..	..	..	644	..	644
Receipts in England	11,497	..	..	..	..	..	..	..	..	..	..	11,497
Deduct—Refunds	9,02,45,980	2,88,441	45,87,260	20,91,922	2,87,638	23,39,972	5,25,40,001	4,32,373	29,08,331	11,70,748	29,25,149	16,11,53,695
	29,72,965	12,701	48,604	7,492	2,635	1,220	1,38,479	42	6,198	7,662	901	31,99,263
TOTAL RECEIPTS UNDER INDUSTRIES AND SUPPLIES	8,72,73,014	2,75,740	45,48,656	20,84,430	2,85,108	23,38,762	5,24,01,622	4,32,331	29,02,183	11,62,886	29,24,248	15,70,54,427

E. and FF.—Civil Administration.

No. 62-A—ACCOUNT of EXPENDITURE under INDUSTRIES AND SUPPLIES during the year ended 31st March 1954—contd.

	STATE GOVERNMENTS										Total	
	Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra		Government of Travancore-Cochin
Industries	Rs. 11,11,272	Rs. 16,83,812	Rs. 90,14,825	Rs. 21,10,493	Rs. 15,93,275	Rs. 27,58,725	Rs. 4,88,83,107	Rs. 1,91,108	Rs. 14,15,547	Rs. 5,17,498	Rs. 1,92,874	Rs. 8,55,69,160
Salt	14,711	..	..	..	..	..	..	..	1,17,76,185
Cinchona plantations	27,90,082	..	..	..	..	..	..	..	49,40,939
Cottage Industries	1,80,517	..	..	11,94,043	..	89,914	..	..	..	..	3,00,952	68,97,413
Development of Cottage and Small Scale Industries	36,15,929
Sirmur Resin and Turpentine Factory	25,79,116
Fisheries	3,88,800	..	..	..	..	69,320	..	16,22,397
Expenditure on Development of Handloom Industries	33,82,170
Grants-in-aid	2,69,938	..	..	..	22,762	3,500	..	..	42,604	84,35,753
Works	6,498	..	8,74,035	41,465	..	..	..	..	..	..	..	10,80,071
Government Test House	7,49,055
Scientific and Industrial Research	56,765	..	..	..	..	..	56,765
Central Sericultural Research Station	1,82,627
Development Schemes	8,93,805	..	7,85,839	..	5,27,013	6,03,449	3,31,510	5,96,841	6,10,849	..	90,51,980
Special Development Programme	6,28,187	..	..	..	..	..	..	..	97,530	..	..	8,38,453
Cost of stores purchased for other offices	21,048
Overseas Communication Service	90,46,594
Directorate General	1,16,22,297
Coal Commissioner	80,80,020
Payment of net proceeds of customs duty to Indian Coffee Market Extension Board	60,515
Other Organisations	32,640	..	..	..	88,47,453

62-B—ACCOUNT of CAPITAL OUTLAY on INDUSTRIAL DEVELOPMENT during and to end of the year 1953-54

CENTRAL GOVERNMENT	Rs.	STATE GOVERNMENTS	Rs.
Investments in Government Commercial undertakings—		GOVERNMENT OF ANDHRA (a)	
Machine Tools Factory and Repair or Reparation of Machine Tools	-6,02,341	Investments in Government Commercial Undertakings—	
Manufacture of Dry Core Cables	744	Ceramic Industry	17,554
Reorganisation of National Instrument Factory	1,39,096	Andhra Paper Mills	43,399
Expenditure on Penicillin Factory	48,22,969	Total expenditure during 1953-54	60,993
D.D.T. Factory	3,12,055	Total Expenditure to end of 1953-54	32,54,398
Government Housing Factory	77,760	<i>Deduct</i> —Amount financed from the funds of the Composite State of Madras	31,93,505
Establishment of an Iron and Steel Plant	19,20,471	Total Expenditure outside the Revenue Account to end of 1953-54	60,993
Sindri Fertilizer Factory	4,11,232		
New Steel Works	-225	GOVERNMENT OF ASSAM	
Overseas Communications Service	15,03,289	Total Expenditure during 1953-54 . . . . .	..
Total	85,85,450	Total Expenditure to end of 1953-54	28,92,256
Investment in shares of Commercial Concerns—		<i>Deduct</i> —Amount financed from Ordinary Revenues to end of 1953-54	10,00,000
National Research Development Corporation	5,00,000	Total Expenditure outside the Revenue Account to end of 1953-54	18,92,256
Purchase of shares in the Hindustan shipyard Limited	64,16,000		
Purchase of shares in the Hindustan Cables Limited	64,99,994	GOVERNMENT OF BIHAR	
Purchase of shares in the Hindustan Steel Limited	4,00,000	Investments in Government Commercial Undertakings—	
Purchase of shares in the Easter Shipping Corporation Limited	92,73,000	Establishment of a Superphosphate Factory near Sindri	4,18,621
Purchase of shares in the Indian Telephone Industries	82,00,000	Total Expenditure outside the Revenue Account during 1953-54	4,18,621
Purchase of shares of the Vindhya Pradesh State Cooperative Bank Limited	1,00,000	Total Expenditure outside the Revenue Account to end of 1953-54	12,65,572
Purchase of shares of the Himachal Pradesh State Cooperative Bank Limited	1,00,000		
Purchase of shares of the Tripura State Bank Limited	5,00,000	GOVERNMENT OF BOMBAY	
Total	3,19,65,994	Investments in Government Commercial undertakings—	
Salt—		Investment in the State Industrial Finance Corporation	31,00,000
Capital Outlay on salt works	3,47,647	Total	31,00,000
Miscellaneous—		Investments in shares of Commercial Concerns—	
Grants to the Council of Scientific and Industrial Research	14,10,300	Investment in the Bombay State Road Transport Corporation	59,74,508
Air Corporation	1,13,00,000	Contribution of Government towards purchase of shares of Central Financing Agencies	2,00,000
Total	1,27,10,300	Investment in the shares of the Provincial Industrial Co-operative Association Limited Bombay	1,100
Loss or Gain by Exchange	3,091	Investment in shares of Vikram General Assurance Company, Limited	2,400
<i>Deduct</i> —Receipts and Recoveries on Capital Account—		Investment in shares of Belgaum District Industrial Co-operative Bank, Limited	5,000
Development of Shipbuilding Industry	1,65,758	Investment in shares of Kolhapur Bank, Limited	50,000
Expenditure on Penicillin Factory	23,79,987	Investment in shares of the Central Co-operative Housing Finance Society	1,99,250
Sindri Fertilizer Factory	3,81,753	Investment in Pravara Sahakari Sakhar Karkhana, Limited	6,00,000
Total Expenditure outside the Revenue Account during 1953-54 (Voted)	5,06,84,584	Investment in shares of the Sangli Bank, Limited Sangli	-2,499
Total Expenditure to end of 1953-54	39,86,33,682	Total	70,29,759
<i>Deduct</i> —Capital Expenditure financed from Ordinary Revenues to end of 1953-54	58,35,068	Total Gross Expenditure Carried over	1,01,29,759
Net expenditure Outside the Revenue Account to end of 1953-54	(b) 39,27,98,614		

(a) Represents transactions for the period from 1st October 1953 to 31st March 1954.

(b) Progressive expenditure decreased by Rs. 68 due to certain re-adjustments made between "72—Capital outlay on Industrial Development" and "87—Capital outlay on schemes of Government Trading (Penicillin scheme)."

No. 62-B—ACCOUNT OF CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT during and to end of the year 1953-54—contd.

STATE GOVERNMENTS—contd.	Rs.	STATE GOVERNMENTS—contd.	Rs.
GOVERNMENT OF BOMBAY—contd.		GOVERNMENT OF MADRAS (RESIDUARY)(e)	
Brought forward	1,01,20,759	Investments in Government Commercial undertakings—	
<i>Deduct</i> —Receipts and Recoveries on Capital Account—		Development Schemes—	
Investment in Government Commercial undertakings—		Manufacture of Vegetable Ghee	38,206
Investment in the State Company for the manufacture of Penicillin, Sulpha Drugs and anti Malarial Drugs	3,89,455	Government Silk Filatures	4,983
<i>Deduct</i> —Expenditure financed from Sugarcane Cess Fund	6,00,000	Kerala Soap Institute	82,022
Total Expenditure during 1953-54	9,40,304	Cinchona Plantations	2,89,224
<i>Deduct</i> —Amount financed from ordinary Revenue	56,071	Investments in shares of Commercial Concerns—	
Total—Expenditure outside the Revenue Account during 1953-54 (Voted).	90,84,303	Government Industrial Engineering Workshop	58,579
Total—Expenditure to end of 1953-54	(b) 7,96,62,155	Total—Expenditure during 1953-54	4,73,014
<i>Deduct</i> —Expenditure financed from Ordinary Revenues to end of 1953-54	(c) 11,59,191	<i>Deduct</i> —Expenditure financed from Ordinary Revenues during 1953-54	58,579
Total—Expenditure outside the Revenue Account to end of 1953-54	(b) 7,85,02,944	Total—Expenditure outside the Revenue Account during 1953-54	4,14,435
GOVERNMENT OF MADHYA PRADESH		Total—Expenditure to end of 1953-54	(f) 3,11,28,252
Miscellaneous—		<i>Deduct</i> —Amount financed from the funds of the Composite State of Madras	3,06,65,258
Development Schemes	20,261	<i>Deduct</i> —Expenditure financed from Ordinary Revenues to end of 1953-54	58,579
Total—Expenditure during 1953-54 (Voted)	20,251	Total—Expenditure outside the Revenue Account to end of 1953-54	4,14,435
Total—Expenditure to end of 1953-54	1,09,35,074	GOVERNMENT OF ORISSA	
<i>Deduct</i> —Amount financed from Ordinary Revenues to end of 1953-54	1,986	Investments in Government Commercial undertakings—	
Total—Expenditure outside the Revenue Account to end of 1953-54	1,09,33,088	Cold Storage Scheme	—18,388
GOVERNMENT OF MADRAS (COMPOSITE) (d)		Total—Expenditure during 1953-54	—18,388
Investments in Government Commercial undertakings—		<i>Deduct</i> —Expenditure financed from Ordinary Revenues during 1953-54	—18,388
Manufacture of Vegetable Ghee	36,936	Total—Expenditure outside the Revenue Account during 1953-54 . . . . .	..
Government Silk Filatures	7,923	Total Expenditure to end of 1953-54	59,71,224
Kerala Soap Institute	32,731	<i>Deduct</i> —Expenditure financed from Ordinary Revenues to end of 1953-54	68,37,897
Cinchona Plantations	3,39,266	Total—Expenditure outside the Revenue Account to end of 1953-54	1,33,733
Ceramic Industry	1,64,391	GOVERNMENT OF PUNJAB	
Andhra Paper Mills	15,272 } (a) 2,72,000	Investments in Government Commercial undertakings—	
Fish Liver Oil Industry	369	Development of Industrial Areas Scheme	1,50,225
Investment in shares of Commercial Concerns—		Investment in shares of Commercial concerns—	
Government Industrial Engineering Workshop	6,970	Industrial Punjab Finance Corporation	32,64,500
Total—Expenditure during 1953-54 (ist half)	5,33,859 } (a) 2,72,000	Punjab Provincial Co-operative Bank Limited, Jullundur	10,90,090
<i>Deduct</i> —Expenditure financed from Ordinary Revenues during 1953-54 (ist half)	6,970	<i>Deduct</i> —Receipts and Recoveries on Capital Account—	
Total—Expenditure outside the Revenue Account during 1953-54 (ist half)	5,26,889 } (a) 2,72,000	Development of Industrial Area Scheme	3,36,596
Total—Expenditure to end of 30th September 1953	3,35,86,743 } (c) 2,72,000	Total—Expenditure outside the Revenue Account during 1953-54	42,78,420
<i>Deduct</i> —Expenditure financed from Ordinary Revenues to end of 30th September 1953	23,51,884	Total—Expenditure outside the Revenue Account to end of 1953-54	1,34,03,151
Total—Expenditure outside the Revenue Account to end of 30th September 1953	3,12,34,859 } (a) 2,72,000		

(a) Represents expenditure met from Contingency Fund.

(b) Includes Rs. 2,69,33,926 on account of expenditure on the Road Transport Scheme transferred from 1952-53—Capital Outlay on Road and Water Transport Scheme without financial adjustment.

(c) Represents capital expenditure directly met out of Revenue and adjusted under the major head "43 A—Capital Outlay on Industrial Development".

(d) Represents transactions for the period from 1st April 1953 to 30th September 1953.

(e) Represents transactions for the period from 1st October 1953 to 31st March 1954.

(f) Differs from the corresponding amount shown in the Finance Accounts by Rs. 58,02,277, Rs. 57,43,698 being the portion of Capital expenditure incurred by the Government of Madras (Composite) upto 30-9-1953 provisionally included under Government of Madras (Residuary) pending its allocation between the successor States and Rs. 58,579 being the amount directly booked under the capital head within the Revenue Account viz. "43-A—Capital Outlay on Industrial Development" in the accounts for the period from 1-10-1953 to 31-3-1954 not taken into account in the Finance Accounts.

No. 62-B—ACCOUNT of CAPITAL^a OUTLAY on INDUSTRIAL DEVELOPMENT during and to end of the year 1953-54—*contd.*

STATE GOVERNMENTS— <i>contd.</i>		STATE GOVERNMENTS— <i>contd.</i>	
	Rs.		Rs.
GOVERNMENT OF UTTAR PRADESH		GOVERNMENT OF HYDERABAD	
Investments in Government Commercial undertakings—		Investments in shares of Commercial Concerns—	
Establishment of a Cement Factory in Uttar Pradesh	90,38,912	Investment in the shares of Land Mortgage Bank Limited	(a) 85,714
Precision Instruments Factory	11,861	Deduct—Receipts and Recoveries on Capital Account—	
		Repayment of capital at Narayangunda Distilleries	1,76,099
		Repayment of capital at Kamareddy Alcohol Factory	63,409
Gross Expenditure	9,70,773	Total	—2,39,499 } (a) 85,714 }
Deduct—Receipts and Recoveries on Capital Account—		Total—Expenditure during 1953-54 (Voted)	—2,39,499 } (a) 85,714 }
Cement Factory in Uttar Pradesh	2,02,258	Deduct—Amount financed from Ordinary Revenues during 1953-54	(a) 85,714
Precision Instruments Factory	10,041	Total—Expenditure outside the Revenue Account during 1953-54 (Voted)	—2,39,499
Total	2,12,299	Total—Expenditure to end of 1953-54	9,25,108 } (a) 85,714 } 11,64,697 } (a) 85,714 }
Total—Expenditure outside the Revenue Account during 1953-54 (Voted)	88,38,474	Deduct—Amount financed from Ordinary Revenues to end of 1953-54	
Total—Expenditure outside the Revenue Account to end of 1953-54	3,70,78,021	Total—Expenditure outside the Revenue Account to end of 1953-54	—2,39,499
GOVERNMENT OF WEST BENGAL		GOVERNMENT OF MADHYA BHARAT	
Investments in Government Commercial Undertakings—		Investments in Government Commercial Undertakings—	
Development Schemes—		Gwalior Engineering Works	8,99,755
Organisation of Silk Reeler's Co-operative Societies	48,344	Gwalior Leather Factory	2,56,796
Schemes of Industrial Centres	1,64,846	Stationery Department	1,53,420
Development of Salt Production	34,258	Aljiah Darbar Press	5,28,067
Acquisition of land by the State Government for Establishment of Telephone Cable Factory at Mihijam	56	Gwalior Tannery	3,35,839
Total	2,47,504	Total	21,70,868
Investments in shares of Commercial Concerns—		Total—Expenditure during 1953-54 (Voted)	21,70,868
Investment in shares of West Bengal Finance Corporation	30,00,000	Total—Expenditure outside the Revenue Account to end of 1953-54	21,70,868
Gross Expenditure	32,47,464	GOVERNMENT OF MYSORE	
Deduct—Receipts and Recoveries on Capital Account—		Investments in Government Commercial Undertakings—	
Organisation of Silk Reeler's Co-operative Societies	25,261	Sandal Oil Factory	4,073
Exploitation of Coastal and Estuarine Fisheries and provision of Fishing Fleet	834	Porcelain Factory	11,617
Acquisition of Land by State Government for Establishment of a Telephone Cable Factory at Mihijam	732	Central Industrial Workshop	1,282
Total	26,827	Mysore Implements Factory	18,232
Total—Expenditure during 1953-54 (Voted)	32,20,637	Mysore Chromate Factory	2,300
Total—Expenditure to end of 1953-54	76,58,582	Manufacture of Energy Meters	83,991
Deduct—Amount financed from Ordinary Revenues to end of 1953-54	15,00,050	Government Silk Weaving Factory, Mysore	19,798
Total—Expenditure outside the Revenue Account to end of 1953-54	61,58,532	Iron and Steel Works and Cement Plant	23,66,379
		Government Soap Factory	2,40,712
		Government Electric Factory	94,841
		Bellara Gold Mines	1,95,962
		Fertilizer Plant	—1,190
		Fruit Canning	2,622
		Total	29,69,719
		Investment in shares of Commercial Concerns—	
		The Mysore Lamp Works Limited	3,36,504
		Hindustan Aircraft Limited	1,75,000
		The Bangalore Ex-Servicemen's Transport Co. Limited	15,000
		The Mysore Provincial Co-operative Apex Bank, Limited	5,00,000
		Total	10,26,504
		Total—Expenditure outside the Revenue Account during 1953-54 (Voted)	39,96,223
		Total—Expenditure outside the Revenue Account to end of 1953-54	8,11,95,742

(1) Represents expenditure met from Contingency Fund.

No. 62-B—ACCOUNT of CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT during and to end of the year 1953-54—*concl'd.*

STATE GOVERNMENTS— <i>cont'd.</i> GOVERNMENT OF P.E.P.S.U. Total—Expenditure during 1953-54	Rs.	STATE GOVERNMENTS— <i>concl'd.</i> GOVERNMENT OF TRAVANCORE-COCHIN <i>— concl'd.</i>	Rs.
Total—Expenditure outside the Revenue Account to end of 1953-54	3,00,000	Investments in Shares of Commercial Concerns— State Finance Corporation	60,95,062
GOVERNMENT OF RAJASTHAN		Travancore-Cochin Chemicals	23,080
Investments in shares of Commercial Concerns— Rajasthan State Co-operative Bank Limited	5,00,000	Apex Co-operative Bank Limited	5,00,000
Bhawani Mandi Electric Supply and Development Company	2,500	Total	66,18,142
Total	5,02,500	Miscellaneous— Cost of lands acquired and leased out for Industrial Concerns	16,612
Total—Expenditure outside the Revenue Account during 1953-54 (Voted)	5,02,500	Gross Expenditure	76,49,581
Total—Expenditure outside the Revenue Account to end of 1953-54	1,79,82,450	<i>Deduct</i> —Receipts and Recoveries on Capital Account:— Plywood Industries	172
GOVERNMENT OF SAURASHTRA		Rubber Factory	1,104
Investments in shares of Commercial Concerns— Bhavnagar Electric Supply Company	5,00,000	Total	1,276
Saurashtra Industrial Finance Corporation	26,00,000	Total—Expenditure outside the Revenue Account during 1953-54 (Voted)	76,48,305
Total	31,00,000	Total—Expenditure outside the Revenue Account to end of 1953-54	(a) 6,41,63,231
Total—Expenditure outside the Revenue Account during 1953-54	31,00,000	Total—Expenditure (Central and State Governments) during 1953-54	9,48,28,775
Total—Expenditure outside the Revenue Account to end of 1953-54	1,48,90,000	<i>Deduct</i> —Amount financed from Ordinary Revenues during 1953-54	(c) 3,57,714 } 1,03,162 } (c) 85,714 }
GOVERNMENT OF TRAVANCORE-COCHIN		<i>Net</i> —Expenditure outside the Revenue Account during 1953-54	9,47,25,613 } (c) 2,72,000 }
Investments in Government Commercial undertakings— Ceramic and Porcelain Factory including Vanchi Clay Mines	6,45,066	Total—Expenditure (Central and State Governments) to end of 1953-54	77,35,20,747 } (c) 85,714 }
Plywood Factories	47,780	<i>Deduct</i> —Amount financed from Ordinary Revenues to end of 1953-54	1,03,162 } (c) 85,714 }
Travancore Minerals	2,78,453	<i>Deduct</i> —Amount financed from the funds of the Composite State of Madras to end of 1953-54	(b) 23,51,884
Rubber Factory	25,969	Total—Expenditure (Central and State Governments) outside the Revenue Account to end of 1953-54	(d) 75,46,11,369
Shark Liver Oil Factory	17,550		
Total	10,14,827		

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 Aviations in India is recorded under this head. The charges debited to the head "Special Services and Miscellaneous Expenditure" include payments to Posts and Telegraphs Department for wireless services.

CAPITAL EXPENDITURE

44-A—Capital Outlay on Civil Aviation within the Revenue Account

72-A—Capital Outlay on Civil Aviation outside the Revenue Account

These capital major heads have been opened in the accounts for exhibition of the capital expenditure incurred on the development of civil aviation.

All works expenditure which under the allocation rules applicable to this Department is debitable to capital, is recorded in the first instance under the major head "72-A—Capital Outlay on Civil Aviation outside the Revenue Account" and at the end of the year any expenditure which the Government concerned may decide to meet from revenue is deducted in lump from the total expenditure recorded under this head and transferred to the major head "44-A—Capital Outlay on Civil Aviation within the Revenue Account".

No. 63—ACCOUNT of RECEIPTS under CIVIL AVIATION during the year ended 31st March 1954

	Rs.
CENTRAL GOVERNMENT	
Aviation Receipts	72,13,908
Miscellaneous	52,093
Receipts in England	183
<i>Deduct</i> —Refunds	47,683
Total—Receipts of the Central Government	72,18,501
STATE GOVERNMENT	
Government of Bihar—Aviation Receipts	7,450
Total—Receipts of the State Government	7,450
Total Receipts under Civil Aviation	72,25,951

(a) Excludes a sum of Rs. 14 misclassified in 1952-53.

(b) Out of the total expenditure of Rs. 3,38,58,743 shown against the head "*Deduct*—Amount financed from the funds of the Composite State of Madras" under Governments of Andhra and Madras (Residuary) a sum of Rs. 23,51,884 only was met from Ordinary Revenues and the same alone has been shown here in order to work out the correct total progressive expenditure within and outside the Revenue Account of all Governments in India.

(c) Met from Contingency Fund.

(d) See footnotes (a) and (b) above and (b) on pages 358 and 359.

No. 63-A—ACCOUNT of EXPENDITURE ON CIVIL AVIATION during the year ended 31st March 1954

	Rs.
CENTRAL GOVERNMENT	
Direction and Inspection	29,52,203
Aerodromes and Air Route Service	44,55,553
Grants for Aviation purposes	2,67,818
Aeronautical Communication Service	60,15,553
Air Transport Development	2,29,435
Aeronautical Training and Education	18,86,050
Works	(d) 79,82,972
Special Services and Miscellaneous expenditure	40,651
Charges in England—	
Leave Salaries and Deputation Pay	16,577
Sterling Overseas Pay	2,006
Stores	29,546
Other charges	9,387
Total Expenditure of the Central Government	2,38,88,151
Charged	40,651
Voted	2,38,47,500
STATE GOVERNMENTS	
GOVERNMENT OF BIHAR	
Works	2,87,518
Aeronautical Training and Education	72,000
Total (Voted)	3,59,518
GOVERNMENT OF MADHYA PRADESH	
Special Services and Miscellaneous Expenditure	19,387
Grants for Aviation purposes (Voted)	75,000
Total	94,387
GOVERNMENT OF MADRAS (COMPOSITE) (b)	
Grants for Aviation purposes (Voted)	19,470
GOVERNMENT OF MADRAS (RESIDUARY)(c)	
Grants for Aviation purposes (Voted)	24,268
GOVERNMENT OF ORISSA	
Grants for Aviation Purposes	20,000
Development Schemes	1,291
Total (Voted)	21,291
GOVERNMENT OF UTTAR PRADESH	
Grants for Aviation purposes (Voted)	5,28,000
Total Expenditure of the Central and State Governments	2,49,35,085

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

(b) Represents transactions for the period from 1st April 1953 to 30th September 1953.

(c) Represents transactions for the period from 1st October 1953 to 31st March 1954.

No. 63-B—ACCOUNT of CAPITAL OUTLAY ON CIVIL AVIATION during and to end of the year 1953-54

	Expenditure during the year	Expenditure to end of the year
	Rs.	Rs.
CENTRAL GOVERNMENT		
A.—Civil Aviation—		
Works	1,02,35,108	7,97,96,783
Equipment	17,07,050	2,18,28,648
Establishment	11,73,011	23,18,349
Investment in Air transport Companies	4,00,250	1,02,00,250
Total Civil Aviation	1,35,15,419	11,41,44,030
B.—Meteorological—		
Works . . . . .	..	50,900
Equipment	2,62,059	8,43,997
Total Meteorological	2,62,059	8,94,897
Deduct—Receipts and Recoveries on Capital Account	69,941	45,82,282
Charges in England	..	92
Loss or gain by exchange	..	—39
GRAND TOTAL	(e) 1,37,07,537	11,04,56,696
Deduct—Amount met from the Fund for the Development of Civil Aviation	..	(a) 33,18,721
Net Outlay outside the Revenue Account	1,37,07,537	10,71,37,977
STATE GOVERNMENTS		
GOVERNMENT OF BIHAR		
A.—Civil Aviation—		
Investment in the share of Aviation Companies . . . . .	..	4,74,986
Net Expenditure outside the Revenue Account	..	4,74,986
GOVERNMENT OF MADRAS		
A.—Civil Aviation—		
Works . . . . .	..	23,387
Deduct—Amount financed from Ordinary Revenues	..	23,387
Net Expenditure outside the Revenue Account	..	..
Total Outlay (Central and States) on Civil Aviation	1,37,07,537	10,76,36,350
Deduct—Amount financed from Ordinary Revenues	..	23,387
Net Expenditure (Central and States) outside the Revenue Account	1,37,07,537	10,76,12,963
(d) Comprises of—		
Minor Works . . . . .	..	53,712
Maintenance of Aerodromes . . . . .	..	70,77,018
Other charges . . . . .	..	8,52,182
Total	..	79,82,972
(e) This is Voted		

XXXIV and 45—Broadcasting

The receipts and expenditure in connection with broadcasting appear under these major heads.

45-A—Capital Outlay on Broadcasting within the Revenue Account

72-B—Capital Outlay on Broadcasting outside the Revenue Account

These capital major heads have been opened in the accounts for the exhibition of the capital expenditure incurred on the development of broadcasting.

No. 64—ACCOUNT of RECEIPTS under BROADCASTING during the year ended 31st March 1954		No. 64-B—ACCOUNT of CAPITAL OUTLAY ON BROADCASTING during and to end of the year 1953-54		
CENTRAL GOVERNMENT			Expenditure during the year	Expenditure to end of the year 1953-54
Licence fees	Rs. 1,20,90,805			
Other receipts	14,18,051			
Receipts in England	73			
<i>Deduct—Refunds</i>	46,326			
Total—Receipts under Broadcasting	1,34,62,603			
No. 64-A—ACCOUNT of EXPENDITURE on BROADCASTING during the year ended 31st March 1954		CENTRAL GOVERNMENT		
	Central Government		Rs.	Rs.
	Rs.	Works	14,85,769	93,75,508
Headquarters Establishment	15,28,328	Equipment	35,40,596	1,32,49,498
Broadcasting Stations	1,35,30,603	Establishment	3,21,306	15,95,036
Other charges	57,34,343	Tools and Plants	39,591	1,42,959
Charges in England—		Suspense	—19,60,247	15,66,734
Leave Salaries and Deputation Pay	4,922	Installation Department . . . . .	..	14,76,955
Stores	1,26,910	<i>Deduct—Receipts and recoveries on Capital Account.</i>	2,06,104	41,32,192
Other charges	3,685	Charges in England—		
Total—Expenditure on Broadcasting (Voted)	2,09,28,791	Stores . . . . .	..	4,37,925
		Loss or gain by exchange . . . . .	..	765
		Total	32,00,911	2,37,33,187
		<i>Deduct—Amount met from the Fund for the Development of Broadcasting</i> . . . . .	..	53,36,679
		<i>Deduct—Amount financed from Ordinary Revenues</i> . . . . .	..	2,47,500
		Net expenditure outside the Revenue Account	32,00,911	1,81,49,003

Accounts Nos. 65 and 65-A deleted.

XXXVI and 47 - Miscellaneous Departments

Under this head is shown the residue of the departments constituting the Civil Administration of the country. The various items classified under the four groups "Labour and Emigration", "Tolls and Tests", "Statistics" and "Miscellaneous" are enumerated in Accounts 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".

No. 66—ACCOUNT OF RECEIPTS FROM MISCELLANEOUS DEPARTMENTS during the year ended 31st March 1954

	STATE GOVERNMENTS										Central Government	Carish Govt	
	Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Jharkhand	Government of Andhra (b)	Government of Assam	Government of Bihar	Government of Bombay			Government of Madhya Pradesh	Government of Madras (Reserve)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Labour Emigration													
Emigration fees	93,941												95,813
Fees for the Registration of Trade Unions	5	40		357		664	407	3,560	724	243	804	1,543	8,589
Census	1,33,589												1,32,589
Miscellaneous													38
Registration of Accountants	28												
Receipts from the management of ex-Zamindari Estates	11,46,968		11,945	68		105	8,45,737	30,317	81,027	9,984	9,38,476	13,09,410	43,79,026
Examination fees													7,25,291
Patent fees													12,517
Sale of stores and materials	107							2,987	9,333				
Fees for the inspection of Steam Boilers	1,575		330	16,288			27,930	1,83,062	2,94,664	71,341			9,07,107
Fees for the Deposit and Registration of Trade Marks	4,79,638												4,79,638
Registration of Joint Stock Companies	5,25,480												5,25,480
Registration of Societies	640												640
Administration of Indian Partnership Act, 1932	1,924						2,154	989	19,529	3,611	5,907	3,500	48,142
Fees realised under the Insurance Act 1938	8,08,596								9,36,321				8,08,596
Fees realised under Factories Act, 1948	16,427		12,500	81,325		1,838		1,05,936					13,64,104
Indian Dairy Department	2,50,869												2,50,869
Mineral Concession Fees	5,514												5,514
Petroleum Concession Fees	40,293												40,293
Fire Service	48						21,400				90,803	44,358	2,88,152
Government Transport Service													22,42,116
Miscellaneous	37,20,167	34,283	4,641	19,413	4,275	7,49,099	3,29,092	2,83,135	1,06,31,879	3,47,516	5,47,372	10,22,204	1,77,47,517
Receipts in England												1,502	28,201
Total	70,70,768	24,488	21,770	2,48,994	6,113	7,50,468	12,27,360	7,65,535	1,42,06,189	4,29,667	10,65,749	24,65,558	3,01,50,261
Deduct—Refunds	3,54,753		17	5,720			1,938	4,223	7,11,209	2,735	15,296	13,668	5,09,916
TOTAL RECEIPTS UNDER MISCELLANEOUS DEPARTMENTS.	76,22,613	24,488	21,753	2,43,268	6,113	7,50,468	12,25,392	7,59,112	1,41,53,959	4,25,932	16,80,453	23,91,892	2,96,40,336

(a) Represents transactions for the period from 1st April 1953 to 30th September 1953.

(b) Represents transactions for the period from 1st October 1953 to 31st March 1954.

No. 66—ACCOUNT OF RECEIPTS FROM MISCELLANEOUS DEPARTMENTS during the year ended 31st March 1954—concl'd.

	STATE GOVERNMENTS										Total	
	Brought forward	Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan		Government of Saurashtra	Government of Travancore-Cochin
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Labour and Emigration												
Emigration fees	95,813	10	..	5,436	..	..	..	..	..	..	..	..
Fees for the Registration of Trade Unions	8,559	3,714	12,202	20,329	1,822	6,930	7,176	224	1,536	240	56	461
Statistics												
Census	1,22,589	..	..	..	..	..	..	..	..	..	..	..
Miscellaneous												
Registration of Accountants	38	..	..	..	..	..	..	..	..	..	..	..
Receipts from the management of ex-Zamindari Estates	..	2,56,522	..	..	..	..	..	..	..	..	..	..
Examination fees	43,79,026	24,120	19,152	3,07,949	66,083	9,022	22,101	58,157	4,722	18,475	..	1,29,622
Patent fees	7,25,291	..	..	..	..	..	..	..	..	..	..	..
Sale of stores and materials	12,517	..	..	..	..	3,180	..	..	25,230	1,409	..	..
Fees for the inspection of Steam Boilers	9,97,107	30,185	43,276	1,42,164	2,93,464	2,25,664	34,391	17,711	50,486	41,332	16,072	6,186
Fees for the Deposit and Registration of Trade Marks	4,79,638	..	..	..	..	..	..	..	..	..	..	..
Registration of Joint Stock Companies	5,25,480	..	..	..	..	..	..	..	..	..	..	..
Registration of Societies	640	..	..	..	..	..	..	..	..	..	..	..
Administration of Indian Partnership Act, 1932	48,142	..	12,877	82,808	6,468	..	..	..	5	118	2,495	6,380
Fees realised under the Insurance Act, 1938	8,08,586	..	..	..	..	..	..	..	..	..	..	..
Fees realised under Factories Act, 1948	13,64,104	14,212	..	..	5,29,141	..	..	1,11,911	1,622	61	57,142	..
Indian Dairy Department												
Indian Dairy Department	2,50,869	..	..	..	..	..	..	..	..	..	..	..
Mineral Concession Fees												
Mineral Concession Fees	5,514	..	..	..	..	..	..	..	..	..	..	..
Petroleum Concession Fees												
Petroleum Concession Fees	40,293	..	..	..	..	..	..	..	..	..	..	..
Fire Service												
Fire Service	2,88,132	144	..	..	9,65,350	1,095	..	..	..	..	..	..
Government Transport Service												
Government Transport Service	22,42,115	..	..	..	..	..	..	..	..	..	..	..
Miscellaneous												
Miscellaneous	1,77,47,517	16,46,086	7,34,542	3,35,29,225	2,72,784	18,35,997	1,56,753	37,45,427	40,183	49,84,149	3,41,347	20,22,973
Receipts in England	28,291	..	..	48	..	..	..	..	..	..	..	..
Total	3,01,59,251	20,14,993	8,22,019	3,41,18,039	22,34,122	20,82,494	2,20,421	39,53,439	1,33,084	50,46,374	4,17,111	30,65,461
Debit—Refunds	5,09,316	7,965	5,535	1,30,725	12,509	565	3,096	7,710	20,003	51,982	1,960	2,558
TOTAL RECEIPTS UNDER MISCELLANEOUS DEPARTMENTS	2,96,49,935	20,07,028	8,16,514	3,40,17,314	22,21,613	20,81,929	2,16,425	39,45,729	1,13,081	49,91,392	4,15,211	30,62,903

F. and FF.—Civil Administration

Sections G. and GG—Currency and Mint.

Revenue—Rs. 15,73,95,562

Expenditure

Within the Revenue Account Rs. 2,60,45,569

Outside the Revenue Account Rs. 29,57,843

Major Head	No. of Account	Detail of Accounts	Page	Amount of each Account	
				Major Head Total	
				Revenue	Expenditure
				Rs.	Rs.
Currency	67	Receipts	371	14,41,23,164	..
"	67-A	Expenditure	371	..	1,72,73,171
Mint	68	Receipts	371	1,32,72,398	..
"	68-A	Expenditure	371	..	87,72,398
"	69	Statement of Appropriation of Profit on Bronze Copper and Nickel Coinage Accounts	375	..	..
		TOTAL		15,73,95,562	2,60,45,569
		CAPITAL ACCOUNT OUTSIDE THE REVENUE ACCOUNT			
Currency Capital Account outside the Revenue Account.	67-B	Expenditure	373	..	1,24,912
Capital Outlay on Mints outside the Revenue Account.	68-B	Expenditure	375	..	28,32,931
		TOTAL . . . . .	..	..	29,57,843

Section G.—Currency and Mint

This Section brings together in one place the financial operations connected with the currency policy of the Government of India.

Section GG.—Currency and Mint

This Section includes the capital major heads "77—Currency Capital Account outside the Revenue Account" and "77-A—Capital Outlay on Mints outside the Revenue Account."

XXXVII AND 48.—CURRENCY

These two major heads record the various transactions relating to the Currency Department. On the inauguration of the Reserve Bank of India on 1st April 1935, most of the functions of this Department including *inter alia* the management of the note issue and the reserve against the note issue have been taken over by the Bank, *vide* Note on "Silver Redemption reserve: Purchases and Sales of Silver" on pages 576-577.

The transactions of the Department are classified under the following heads:—

RECEIPTS

- (1) Share of Surplus Profits of the Reserve Bank.
- (2) Receipts from the Currency Note Press.
- (3) Value of old Currency Notes assumed to be no longer in circulation.
- (4) Value of unclaimed Currency Notes.
- (5) Miscellaneous.
- (6) Receipts in England.

EXPENDITURE

- (7) Currency Note Press.
- (8) Miscellaneous.
- (9) Charges in England.

Of these, item (1) is intended for the adjustment of surplus profits payable by the Reserve Bank under Section 47 of the Reserve Bank of India Act.

No. 67—ACCOUNT of RECEIPTS of the CURRENCY DEPARTMENT for the year ended 31st March 1954

CENTRAL GOVERNMENT		Rs.
Share of Surplus Profits of the Reserve Bank		12,50,14,382
Currency Note Press		1,27,79,789
Value of old Currency Notes assumed to be no longer in circulation		1,16,750
Value of unclaimed Currency Notes		1,200
Miscellaneous		62,12,878
Deduct—Refunds		7,835
TOTAL RECEIPTS UNDER CURRENCY		14,41,23,164

No. 67-A—ACCOUNT of EXPENDITURE of the CURRENCY DEPARTMENT for the year ended 31st March 1954.

CENTRAL GOVERNMENT		Rs.
Currency Note Press—		
1. Capital Account		—1,70,802
2. Revenue Account—		
(i) Working Expenses	(a)	1,25,56,756
(ii) Interest on Capital		4,64,050
Miscellaneous		44,23,167
TOTAL EXPENDITURE UNDER CURRENCY		1,72,73,171
	Charged	4,64,050
	Voted	1,68,09,121

(a) Includes Rs. 1,80,221 on account of Depreciation adjusted in reduction of Capital (*vide* Account No. 67-B) and Rs. 50,89,027 and Rs. 8,850 on account of charges in England and exchange thereon respectively.

CAPITAL EXPENDITURE

77.—CURRENCY CAPITAL ACCOUNT OUTSIDE THE REVENUE ACCOUNT

This capital major head records the capital outlay on the construction of the Press for printing currency notes in India. With effect from the 1st April 1930, the accounts of the Currency Note Press were constituted on a commercial basis and the annual profit and loss account and balance sheet appear in the Central Government (Civil) Appropriation Accounts (including proforma commercial accounts) relating to the Ministry of Finance.

The cost of securities worth rupees five crores transferred to the Reserve Bank of India on 1st April 1935 under Section 46 of the Reserve Bank of India Act including the loss of Rs. 18,99,269 involved in their transfer, and the contribution to the International Monetary Fund and the International Bank have been taken to this head.

The expenditure on the purchase of Reserve Bank shares incurred during 1948-49 has also been taken to this head.

No. 67-B—ACCOUNT of CURRENCY CAPITAL OUTLAY outside the REVENUE ACCOUNT during and to end of the year 1953-54

Heads of Account	Expenditure during the year 1953-54	Expenditure to end of the year 1953-54
CENTRAL GOVERNMENT		
Payments to the Reserve Bank of India under Section 46 of the Reserve Bank of India Act	Rs. ..	Rs. 5,18,99,269
Miscellaneous—Contributions to the International Monetary Fund and International Bank— Payment of subscription to the International Monetary Fund	..	2,01,00,41,208
Purchase of shares in the International Bank	..	36,93,26,089
Miscellaneous	..	47,329
Purchase of Shares of Reserve Bank	..	5,92,71,525
Bombay		
Currency Note Press— Land	68,231	1,07,223
Buildings	65,375	26,65,037
Plant and Machinery	633	13,74,045
Minor Equipments	..	1,43,800
Miscellaneous	92	61,902
Deduct—Depreciation	1,80,221	26,38,324
Charges in England	..	12,80,379
Loss or gain by exchange	..	3,591
TOTAL	-45,800	29,97,653
Deduct—Expenditure financed from Ordinary Revenues	-1,70,802	7,11,614
Net Expenditure outside the Revenue Account: Currency Note Press	1,24,912	22,86,039
TOTAL CURRENCY CAPITAL OUTLAY	1,24,912	2,49,38,71,459

XXXVIII AND 49.—MINT

GENERAL

The Indian Mints produce, for circulation in India, silver, bronze, nickel and quaternary coins. The entire coinage is a token coinage circulating at a value higher than the intrinsic value of the metal contained therein. Government therefore makes a profit on its coining operations. Owing to the considerable stock of surplus

silver coins held by Government, no coinage of new silver has been undertaken since 1922-23. Large scale coinage of quaternary coins, both rupees and small coins, was, however, undertaken from 1940-41. Minting of quaternary coins has, however, been discontinued from 1946-47. The Revenue account receives credit for a part of the profits on bronze and nickel coinage under the head 'Mint', while the entire profit on quaternary coins is taken to the Suspense head "Purchases and Sales of Silver" under Section 'P'.

The balance sheets and the profit and loss accounts of the Calcutta, Bombay and Hyderabad Mints appear in the Mint Administration Report.

REVENUE

2. Profits on circulation of nickel, bronze and copper coins—The profits on the net amounts of nickel, bronze and copper coins passed in to circulation during any year less the net loss on the sale of metal and destruction of old coins are credited to "P—Deposits and Advances—Part IV—Suspense—Suspense Accounts"; and a fixed sum of Rs. 45 lakhs is transferred therefrom to this head each year.

Under Section 2 of Part IV of the Pakistan (Monetary System and Reserve Bank) Order, 1947, as amended by the Pakistan Monetary System and Reserve Bank (Amendment) Order, 1948, adjustment has to be made with Pakistan for its share of profit or loss in respect of India Subsidiary Coins passed into or returning from circulation in Pakistan during the period from 15th August 1947 to 30th June 1948 reduced or increased as the case may be by the loss on account of such coins returned from circulation in Pakistan during the period and destroyed as unfit for reissue. However, this adjustment has not been made in the accounts so far pending the settlement of certain connected matters with Pakistan and the coinage accounts of the Indian Dominion for that period have been compiled independently.

Owing to the large expansion in minting operations and consequent heavy mint expenditure, it was decided in 1942-43 to transfer from the Suspense Account to Revenue an amount which would provide a net sum of Rs. 45 lakhs over and above the actual mint expenditure.

The net mint expenditure during 1953-54 being Rs. 63,49,959 an equivalent amount has been transferred from the suspense head, bringing the total amount of transfer to Revenue to Rs. 1,08,49,959. The process of accounting by which these profits are calculated is set forth in Account No. 69.

Other gain on silver coinage operations.—Under this head are credited certain operative gains accruing during the process of coining silver, which are more than counter-balanced by operative losses debited under the expenditure head.

EXPENDITURE

3. The Mint expenditure is set forth under the various descriptive heads in Account No. 68-A.

The expenditure debited to the head "Loss on coinage" includes (i) loss of weight in recoinage old coins which represents the difference between the face value of light-weight silver coins withdrawn from circulation for recoinage and their value at Re. 1 per standard tola and reflects the wear of coins put into circulation, (ii) loss of weight in coining silver representing the loss arising in connection with the technical operations to which bullion is subjected in the Mints, and including the loss due to the amount of dirt on withdrawn coins, which is weighed in at first as silver but disappears in the process of melting, and (iii) cost of copper alloy which shows the cost of copper used for reducing fine silver to the fineness required for coinage. Loss of weight on uncurrent coins which are melted for sale is taken to the suspense head "Purchases and Sales of Silver" in Section 'P'.

G. and GG.—Currency and Mint.

No. 68--ACCOUNT of RECEIPTS of the MINTS in INDIA for the year ended 31st March 1954

	India General	West Bengal	Bombay	Hyderabad	Total
CENTRAL GOVERNMENT	Rs.	Rs.	Rs.	Rs.	Rs.
Profit from circulation of Nickel, Bronze and Copper coins	(a) 1,08,49,959	..	..	..	1,08,49,959
Fees for coining dollars, etc. . . . .	..	468	..	..	468
Assay Fees . . . . .	..	18,296	..	..	18,296
Miscellaneous . . . . .	..	5,46,758	17,99,822	78,770	24,20,350
Receipts in England--					
Miscellaneous	482	..	..	..	482
	1,08,50,441	5,65,522	17,99,822	73,770	1,32,89,555
<i>Deduct</i> --Refunds . . . . .	..	16,931	226	..	17,157
Total Receipts under Mints	1,08,50,441	5,48,591	17,99,596	73,770	1,32,72,398

(a) Differs from the amount shown in the appropriation Accounts as Rs. 1,08,54,474 due to corrections made subsequently.

No. 68-A--ACCOUNT of EXPENDITURE of the MINTS in INDIA, for the year ended 31st March 1954

	India General	Bombay	West Bengal	Hyderabad	Total
CENTRAL GOVERNMENT	Rs.	Rs.	Rs.	Rs.	Rs.
Mint Masters' Establishment and Contingencies . . . . .	..	33,85,969	30,29,829	2,96,283	76,12,081
Purchase of Local Stores . . . . .	..	5,18,480	2,77,375	25,311	8,21,166
Works . . . . .	..	1,49,952	1,76,335	..	3,26,287
Charges in England--					
Leave Salaries and Deputation Pay	3,541	..	..	..	3,541
Sterling Overseas Pay . . . . .	..	..	..	..	..
Stores	9,008	..	..	..	9,008
Other Charges	315	..	..	..	315
Total Expenditure under Mints	12,864	40,54,401	43,83,539	3,21,594	87,72,398
Charged . . . . .	..	..	..	..	..
Voted . . . . .	..	..	..	..	87,72,398

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 1953-54

Heads of Account	Expenditure during the year 1953-54	Expenditure to the end of year 1953-54
	Rs.	Rs.
CENTRAL GOVERNMENT		
INDIA GENERAL		
Buildings . . . . .	..	21,858
Charges in England—		
<i>High Commissioner—</i>		
Stores	18,24,194	47,33,224
Loss or gain by Exchange	3,173	8,232
TOTAL	18,27,367	47,63,308
WEST BENGAL		
Buildings	7,74,358	1,09,30,085
Plants and Machinery	1,24,407	89,22,128
Silver Refinery	1,01,173	2,01,352
Payments towards Lahore Mint site	5,626	16,938
TOTAL	10,05,564	2,00,70,503
Total Capital Outlay on Mints ((Voted)	28,32,931	2,48,33,811

No. 69—STATEMENT showing the APPROPRIATION of the PROFIT on the CIRCULATION of BRONZE, COPPER and NICKEL COINS during the year ended 31st March 1954

	Bronze and Copper Coinage Account	Nickel Rupee Coinage Account	Nickel Small coins Coinage Account
	Rs.	Rs.	Rs.
ACCOUNT OF COINS			
(1) Balance in Depots and Mints on 1st April 1953	35,74,331	73,27,276	6,95,81,818
(2) New Coinage during the year	36,90,522	..	18,75,500
(3) Passed into circulation during the year	9,11,816	4,99,993	—54,24,067
(4) Balance in Depots and Mints on 31st March 1954	63,53,037	73,27,283	7,68,81,082
ACCOUNT OF PROFIT			
(5) Balance being the unappropriated profit on 1st April 1953	27,48,661	70,47,104	5,56,22,030
(6) Gross profit on coinage during the year	23,00,809	..	5,79,157
(7) Total for Appropriation	50,49,470	70,47,104	5,82,01,187
(8) Profit on coins passed into circulation during the year	6,33,762	4,50,157	—42,66,047
(9) Balance being the unappropriated profit on 31st March 1954	44,15,708	65,96,947	6,04,67,234
PROFIT APPROPRIATED TO SUSPENSE			
Profit on coins passed into circulation as in line (8) above	6,33,762	4,50,157	—42,66,047
Deduct—Loss on destruction of coins, etc.	12,02,942	50,473	1,24,58,200
Net Profit credited to "P—Deposits and Advances—Part IV—Suspense—Suspense Accounts"	—5,69,180	3,99,684	—1,67,24,247

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

Revenue .. Rs. 10,67,66,134

Expenditure .. Rs. { 61,04,56,877
(a) 5,86,577 }

Major Head	No. of Account	Detail of Accounts	Page	AMOUNT OF EACH ACCOUNT	
				MAJOR HEAD TOTAL	
				Revenue	Expenditure
				Ra.	Ra.
Civil Works	70	Receipts—Central and State	379	10,39,27,590	..
“ “	70-A	Expenditure—Central	381	..	13,69,38,785
“ “	70-B	Expenditure—State	383	..	(a) 5,86,577 46,46,83,618 }
Bombay Development Scheme	71	Receipts—State	384	28,12,931	..
“ “ “	71-A	Expenditure—State	384	..	19,08,469
Multi-purpose River Schemes	71-B	Receipts	385	25,613	..
“ “ “	71-C	Expenditure	386	..	23,01,437
“ “ “	71-D	Working Expenses	387	..	10,41,929
Interest on Capital Outlay on Multi-purpose River Schemes	73-A	Expenditure—State	394	..	35,82,439
		TOTAL		10,67,66,134	61,04,56,877 (a) 5,86,577 }

(a) Represents amount met from the Contingency Fund.

SECTION H.—CIVIL WORKS AND MISCELLANEOUS PUBLIC IMPROVEMENTS FINANCED FROM ORDINARY REVENUES.

The expenditure brought to account in this Section relates to the cost of buildings, communications and other works where this is met from ordinary revenues. The outlay on such buildings and roads projects and allied works of permanent public utility as are definitely recognised as a charge against capital is dealt with in Section HH.

XXXIX AND 50—CIVIL WORKS FINANCED FROM ORDINARY REVENUES.

Buildings and communications in the Civil Department are classified as “Civil Works” in contradistinction to “Defence Works”, the term applied to similar works connected with the Defence Services.

2. The outlay on buildings, etc., is treated as Public Works expenditure if the administration of the work rests with the officers of the Public Works Department, and as expenditure of the Civil Department using or requiring them if the administration of the work has been transferred by competent authority from the Public Works Department to that Department. Where however works, the administration of which has not been transferred from the Public Works Department, are by mutual arrangement executed by another department on behalf of the Public Works Department, the expenditure in connection with them is debited to Public Works grants.

REVENUE

3. The receipts are comparatively small and are classified under descriptive heads in Account No. 70 which do not call for detailed explanation.

EXPENDITURE

4. Prior to 1940-41 the State Governments used to execute works not only on their own behalf but on behalf of the Central Government also; and the revenue and expenditure connected with such works were accounted for directly in the Central section of the major heads “XXXIX and 50—Civil Works”. With effect

from 1st April 1940, in Madras, Bombay, Bengal and Bihar and from 1st April 1941, in the Uttar Pradesh and the Punjab, from 1947-48 in Madhya Pradesh and from 1949-50 in Assam and Orissa Central Civil Works were transferred to the Central Public Works Department. The Central Public Works Department was also responsible for works of the late Political Department in Ajmer and Central India but as a result of the integration of the Indian States Central Civil Works in former Indian States also were transferred to the Central Public Works Department. The receipt 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 Accountant 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, or where the buildings have been transferred to departmental control, the receipts and expenditure are recorded under the major heads relating to the Departments concerned.

5. The particulars of expenditure on buildings and communications constructed by the Public Works Department are exhibited in Detailed Accounts Nos. 70-A and 70-B. Expenditure upon each of these classes is sub-divided into outlay on ‘Original works’ and on ‘Repairs’. Under the former is included all new construction, whether of entirely new works or of alterations and addition to existing works, as well as repairs to newly purchased or previously abandoned buildings which may be necessary before they can be brought into use. It also includes all substitution of one variety of work for another, such as that of a tiled for a thatched roof to a building, where the new work represents a genuine increase in the permanent value of the property as an asset. The sub-head ‘Repairs’ covers all operations, other than new works, which are necessary in order to maintain in proper condition works which are in ordinary use.

6. The expenditure on 'Establishment' and 'Tools and Plant' is recorded under separate sub-heads for the Civil Works as a whole. The recorded expenditure is a rough approximation only, as Public Works establishments are generally joint establishments employed on works accounted for under two or more heads of accounts. The establishment expenditure of a Public Works division or office is in the first instance recorded under the single major head under which the division or office is classified for the purpose. Recoveries are effected at prescribed rates from other departments, etc., when the cost of the work is debitable to those departments, or to other Governments or Local Bodies in respect of works executed on their behalf; the residual amount being distributed at the end of the year amongst the various accounts which record the expenditure of the Public Works Department, generally in proportion to the works expenditure under each head affected. Any special establishment which is wholly employed on a work is, however, entirely debited to that work and is not included in these calculations. Similarly the cost of purely revenue establishments employed entirely on the management of irrigation or navigation works and the like or on the assessment, etc., of connected revenue, is debited direct to the Irrigation revenue account.

Similar remarks apply to the expenditure on account of ordinary Tools and Plant used in the Public Works Department. The cost of special Tools and Plant, by which is meant tools, plant or machinery obtained to meet the special requirements of a particular work or project, is treated as a direct debit to the work or project concerned.

7. The expenditure under 'Grants-in-aid' represents contributions given to Local Bodies for construction of buildings, communications and allied works of lasting public utility.

8. The head "Block grant for transfer to Central Road Fund" records the annual lump grant from Central Revenues to the Central Road Fund (See Explanatory Note to Account No. 106 on page 580). Subventions are made from this Fund to State Governments and other Administrations for expenditure on schemes of road

development and other objects mentioned in the Note on page 580. The actual expenditure on the construction and maintenance of roads etc. financed from these subventions by State Governments is included in Account No. 70-B, a corresponding amount being shown as revenue receipts of the State Governments in Account No. 70-A. Similar procedure of accounting is also followed in the case of subventions from the Fund for expenditure in areas under the administration of the Central Government, with the difference that the amount corresponding to expenditure financed from these subventions is taken in reduction of expenditure in account No. 70-A.

MULTIPURPOSE RIVER SCHEMES

9. A set of new major heads was opened in the accounts for 1948-49 for recording transactions connected with the Multipurpose River Schemes which were hitherto being recorded in Sections 'C and CC' and 'I and II'. The major heads opened for this purpose are—

REVENUE ACCOUNT

1. XL-A—Receipts from Multi-purpose River Schemes.
2. 51-A—Interest on Capital Outlay on Multi-purpose River Schemes.
3. 51-B—Other Revenue Expenditure connected with Multi-purpose River Schemes.

CAPITAL ACCOUNT

4. 50-B—Capital Outlay on Multi-purpose River Schemes met out of Revenue.
5. 80-A—Capital Outlay on Multi-purpose River Schemes.

The head XL-A is intended to record the revenue receipts as and when the schemes begin to earn revenue. Under the head '51-A' is recorded the interest on capital outlay on these schemes and '51-B' is meant for Revenue expenditure on these schemes.

The heads '50-B' and '80-A' are for the record of Capital expenditure financed from revenue and capital respectively.

No. 70—ACCOUNT OF CENTRAL AND STATE RECEIPTS UNDER CIVIL WORKS FOR THE YEAR ENDED 31st MARCH 1954

Head of Revenue	STATE GOVERNMENTS											Total carried over		
	Central Government	Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Madhya Pradesh	Government of Madras (Composite) (b)	Government of Bihar	Government of Bombay	Government of Mysore			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
Receipts	1,36,89,006	2,530	1,09,062	56,904	638	1,05,927	2,17,330	1,19,476	2,11,326	5,77,916	12,94,083	6,61,266	5,82,492	1,70,40,240
Ferry Receipts	70,163	..	1,439	..	..	8,690	7,195	98,701	5,06,006	13,660	83,908	4,13,788	2,67,036	14,70,055
Tolls on Roads	2,155	..	..	..	..	3,784	63	..	36,198	15,820	670	2,74,080	8,764	3,41,444
Receipts from Workshops	..	..	..	..	..	176	6,966	33,114	..	..	69,749	..	55,182	1,55,197
Recoveries of expenditure	24,77,733	..	1,47,253	2,513	..	69,038	1,250	11,58,793	88,841	96,337	98,959	1,21,420	36,03,292	77,05,429
Local Development Works	..	..	..	..	57,230	..	..	..	..	..	..	..	..	57,230
Transfers from Central Road Fund (e)	..	..	2,28,300	21,706	..	..	..	10,29,235	1,09,21,117	19,53,617	73,38,984	9,52,265	39,46,175	2,66,05,019
Transfers from Special Development Fund	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Miscellaneous	68,76,231	25,067	79,847	40,003	15,398	1,63,673	1,73,667	2,39,265	9,70,326	6,99,946	21,77,133	3,91,119	7,41,790	1,22,23,806
Receipts from Water Works and Drainage schemes	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Receipts in England	..	..	..	..	..	..	..	..	19	..	..	..	14	38
Loss or Gain by Exchange	..	..	..	..	..	1,214	..	..	..	..	..	..	..	1,214
Total	2,31,25,298	28,517	6,65,961	1,23,245	73,350	3,41,701	4,00,451	27,77,684	1,21,34,121	28,67,418	1,10,47,791	28,13,998	90,04,755	6,53,10,280
Deduct—Refunds	2,43,004	..	3,235	1,149	564	63,552	39,236	49,650	31,298	2,11,794	60,833	63,698	64,246	8,23,442
TOTAL CENTRAL AND STATE RECEIPTS FROM CIVIL WORKS	2,28,81,384	28,517	5,62,726	1,22,096	72,786	2,87,849	3,07,215	27,28,034	1,21,02,823	26,55,623	1,09,86,956	27,45,300	89,40,509	6,44,81,838

(e) The figures shown against this head differ in most cases from the corresponding amounts shown in Account No. 106-A, because certain credits have been adjusted as receipts, or in reduction of expenditure, under other Revenue or service heads.

(b) Represents transactions for the period from 1st April 1953 to 30th September 1953.

(c) Represents transactions for the period from 1st October 1953 to 31st March 1954.

No. 70—ACCOUNT OF CENTRAL AND STATE RECEIPTS under CIVIL WORKS for the year ended 31st March 1954—*concl'd.*

Heads of Revenue	STATE GOVERNMENTS											Total	
	Government of Madras (Residuary) (b)	Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra		Government of Travancore-Cochin
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Total brought forward													
Rents	1,76,40,246	5,30,960	9,38,546	3,66,715	5,01,900	3,76,416	2,95,980	2,21,024	3,69,843	7,79,214	4,18,143	1,67,847	2,27,97,907
Ferry Receipts	14,70,665	31,137		23,23,628	3,25,545		1,09,172			16,691			43,65,055
Tolls on Roads	3,41,444	42,122		51,164	3,13,893					19,363			7,82,805
Receipts from Workshops	1,55,197					2,29,462	30,357				117	40,252	4,76,707
Recoveries of expenditure	77,65,429	4,363	87,764	44,479	7,64,615	2,24,630	37,332	10,25,833	3,449	5,832	47,350	26,546	1,23,95,077
Local Development Works	57,230												57,230
Transfers from Central Road Fund (a)	2,58,55,019	4,09,209	13,62,201	13,61,440	12,51,396	8,53,047	4,17,160	15,06,184	6,70,873	29,31,505	2,33,352	10,22,271	3,80,71,014
Transfers from Special Development Fund													
Miscellaneous	1,22,27,808	7,22,624	12,81,396	17,68,058	5,18,279	12,11,716	3,35,930	7,31,459	4,43,242	12,20,663	2,69,523	48,32,477	2,92,74,273
Receipts from Water Works and Drainage Schemes													
Receipts in England	38												38
Loss or Gain by Exchange	1,214												1,214
Total	6,53,10,280	17,37,415	36,69,837	59,05,484	36,76,628	20,24,270	12,25,331	34,84,480	13,77,407	49,73,268	9,68,485	66,11,396	10,56,36,013
Deduct—Refunds	8,28,442	52,605	1,37,571	25,094	3,63,006	86,353	3,475	9,609	5,797	3,804	89,443	2,266	17,07,473
TOTAL CENTRAL AND STATE RECEIPTS FROM CIVIL WORKS	6,44,81,838	16,84,810	35,32,266	58,80,390	32,55,622	29,37,887	12,21,856	34,74,881	13,71,610	49,69,464	8,89,042	66,09,130	10,39,27,580

(a) The figures shown against this head differ in most cases from the corresponding amounts shown in Account No. 106-A, because certain credits have been adjusted as receipts, or in reduction of expenditure, under other Revenue or service heads.

(b) Represents transactions for the period from 1st October 1953 to 31st March 1954.

No. 70-A—ACCOUNT of EXPENDITURE ON CIVIL WORKS (financed from Ordinary Revenues) of the CENTRAL GOVERNMENT during the year ended 31st March, 1954

	Rs.
Original Works—	
Buildings	51,14,890
Communications	36,84,438
Miscellaneous	91,456
Repairs—	
Buildings	2,24,33,704
Communications	4,33,40,720
Miscellaneous	8,50,428
Total—Original Works and Repairs	7,55,15,636
Establishment	72,51,124
Tools and Plant	3,85,302
Grants-in-aid	27,00,628
Suspense	67,19,086
Block grant for transfer to Central Road Fund	4,60,00,000
<i>Deduct—</i> Amount met from Central Road Fund	(a) 62,220
<i>Deduct—</i> Amount met from Subventions from Central Road Fund	15,88,268
TOTAL	13,69,21,288
Charges in England—	
Leave and other Establishment Charges	17,497
Total—Expenditure on Civil Works financed from Ordinary Revenues.	13,69,38,785
Charged	15,43,060
Voted	13,53,95,725

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

No. 70-B—ACCOUNT OF STATE EXPENDITURE ON CIVIL WORKS (Financed from Ordinary Revenues) during the year ended 31st March 1954

	Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Madhya Pradesh	Government of Bihar	Government of Bombay	Government of Madras (Composite) (c)	Total carried over
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Original Works—										
Buildings	1,00,412	8,07,364	2,26,060	82,724	7,86,720	13,59,385	48,17,598	52,85,048	11,34,938	2,95,30,934
Communications	3,46,357	5,00,770	46,480	2,45,335	..	7,50,148	16,19,897	2,89,11,896	20,44,520	5,07,54,867
Miscellaneous . . . . .	..	..	2,636	..	4,71,196	..	1,14,965	43,657	1,806	7,20,620
Repairs—										
Buildings	20,621	4,69,994	5,45,238	9,10,469	4,33,402	6,63,214	44,13,205	45,78,295	23,21,255	1,82,07,654
Communications	3,28,836	13,92,984	5,42,248	5,64,443	10,86,673	26,80,410	22,57,102	81,91,810	2,13,48,001	6,57,53,839
Miscellaneous . . . . .	..	..	..	97,370	3,42,269	..	1,02,195	51,475	38,272	7,13,274
TOTAL ORIGINAL WORKS AND REPAIRS .	7,96,226	31,71,122	13,92,682	18,90,341	31,23,160	54,53,157	1,33,24,762	4,70,61,981	2,61,72,032	16,49,80,388
Establishment	59,897	2,96,534	2,236,113	23,134	4,62,681	3,98,745	29,54,874	21,40,052	43,04,645	1,36,36,988
Tools and Plant	7,916	90,125	68,958	747	2,09,457	3,75,038	4,63,333	7,00,783	25,74,705	67,62,722
Grants-in-aid . . . . .	..	..	54,809	7,361	..	..	41,56,060	17,45,370	23,95,835	1,25,02,930
Development Schemes	16,000	..	2,86,762	67,230	15,85,021	..	1,59,50,087	..	32,52,761	2,05,27,559
Suspense (a) . . . . .	..	6,83,474	..	..	—4,64,719	—73,477	—24,61,437	—69,56,918	27,91,100	—86,92,659
Deduct—Amount transferred to "53-B—Post-War Reconstruction and Development Schemes"	..	..	..	..	..	..	..	..	..	..
Deduct—Contribution from other Governments etc.	..	..	..	..	..	..	..	..	..	..
Deduct—Expenditure financed from Sugar-cane cess fund	..	..	..	..	..	..	..	..	..	..
Deduct—Amount transferred to "57—Miscellaneous Expenditure on Rehabilitation of Refugees"	..	..	..	..	..	..	..	..	..	..
Total (b)	8,79,039	42,40,255	20,10,324	19,78,813	49,14,600	60,43,459	3,43,43,080	4,00,83,175	4,14,91,144	21,53,31,230
Charges in England—										
Leave and other Establishment charges . . . . .	..	..	..	..	..	..	19,133	—2,40,487	..	—2,26,962
TOTAL EXPENDITURE ON CIVIL WORKS (FINANCED FROM ORDINARY REVENUES) OF THE STATE GOVERNMENTS	8,79,039	42,40,255	20,10,324	19,78,813	49,14,600	60,43,459	3,43,62,213	3,98,03,688	4,14,91,144	21,61,04,268
Charged . . . . .	..	..	..	..	..	..	..	..	..	..
Voted	8,79,039	42,40,255	20,10,324	19,78,813	49,14,600	60,43,459	3,42,83,021	3,98,03,688	4,13,02,154	21,42,78,382
									(e) 5,86,577	(e) 5,86,577

(a) Includes cost of Stores purchased in England.

(b) Includes expenditure on schemes of road development financed out of Subventions from Central Road Fund, vide Account No. 106-A, page 591.

(c) Represents transactions for the period from 1st April 1953 to 30th September 1953.

(d) Represents transactions for the period from 1st October 1953 to 31st March 1954.

(e) Represents expenditure met from the Contingency Fund.

No. 70-B—ACCOUNT OF STATE EXPENDITURE ON CIVIL WORKS (Financed from Ordinary Revenues) during the year ended 31st March 1954—*contd.*

	Total brought forward	Government of Madras (Residuary)	Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Mysore	Government of P.W.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ORIGINAL WORKS—													
Buildings	2,92,30,034	11,15,068	36,08,594	34,51,121	19,45,363	1,19,07,994	4,42,621	23,68,480	36,14,265	5,30,223	16,75,677	40,27,959	6,79,46,377
Communications	5,03,54,667	11,55,306	17,97,497	1,08,29,365	16,59,051	41,60,363	19,56,967	20,04,543	12,50,364	-1,30,007	18,18,580	41,63,581	8,16,81,622
Miscellaneous	7,20,020	9,276	2,30,345	74,824	16,541	1,14,945	..	3,32,390	6,87,181	..	..	1,62,392	23,40,914
REPAIRS—													
Buildings	1,82,07,654	19,31,713	17,93,665	24,85,813	13,49,576	92,67,940	19,00,160	12,68,037	9,09,323	19,96,540	10,78,903	7,38,425	4,38,33,706
Communications	6,57,53,870	1,06,09,643	36,49,643	46,76,453	2,44,33,933	79,97,329	67,98,535	41,01,094	12,89,611	58,56,541	19,61,575	48,89,812	14,50,21,398
Miscellaneous	7,13,274	69,278	2,678	57,940	2,13,908	19,513	..	6,293	2,27,084	1,09,636	..	9,30,496	23,30,260
TOTAL ORIGINAL WORKS AND REPAIRS	16,49,80,798	1,47,76,294	1,10,82,422	2,16,74,616	2,96,80,452	3,34,67,784	1,10,68,283	1,00,81,737	79,70,728	83,56,933	64,34,645	1,49,42,665	34,40,72,277
Establishment	1,36,36,968	20,36,945	15,28,924	19,78,329	24,27,580	24,70,083	30,10,344	9,28,294	13,86,662	5,69,543	10,60,751	18,80,413	3,40,60,183
Tools and Plant	87,62,722	15,74,923	3,59,608	1,78,279	4,43,331	7,64,949	1,31,521	2,66,351	33,118	1,83,727	4,28,037	7,81,149	1,56,28,168
Grants-in-aid	1,26,02,930	17,67,485	25,80,250	5,76,382	34,34,070	13,37,367	1,50,000	31,000	..	..	1,29,482	77,308	2,29,62,177
Development Schemes	2,07,27,559	33,96,995	28,37,005	..	..	60,03,554	..	60,48,179	23,63,333	12,64,865	29,70,373	36,25,450	6,44,57,342
Suspenses (a)	-80,92,658	-96,896	-3,05,223	-23,58,321	1,47,022	-1,17,047	-97,763	-7,99,299	-2,56,266	-17,99,135	-3,70,459	17,20,727	-1,26,31,381
Deficit— Amount transferred to "63-B—Post-War Reconstruction and Development Schemes"	..	..	..	..	..	..	..	..	..	..	..	..	..
Deduct— Contribution from other Government, etc.	35,299	..	..	..	..	..	..	..	..	..	..	..	35,299
Deduct— Expenditure financed from Sugar cane cess Fund	3,51,329	..	..	..	..	..	..	..	..	..	..	..	3,51,329
Deduct— Amount transferred to "57—Miscellaneous—Expenditure on Rehabilitation of Refugees"	..	..	..	..	..	..	..	..	..	..	..	..	..
Total (b)	21,42,31,230	2,34,47,738	1,80,91,968	2,08,88,991	3,61,32,144	4,33,26,990	1,42,68,395	1,64,56,262	1,14,03,555	85,75,933	1,06,59,429	2,30,36,712	46,49,08,744
	(d) 5,86,577	..	..	..	..	..	..	..	..	..	..	..	(d) 5,86,577
Charges in England—													
Leave and other Establishment charges	-2,26,962	..	1,374	261	261	..	..	..	..	..	..	..	-2,26,126
TOTAL EXPENDITURE ON CIVIL WORKS (FINANCED FROM ORDINARY REVENUES) OF THE STATE GOVERNMENTS	21,51,04,268	2,34,47,738	1,80,93,340	2,08,89,252	3,61,32,645	4,39,26,990	1,42,68,395	1,64,56,262	1,14,03,555	85,75,933	1,06,59,429	2,30,36,712	46,49,08,618
	(c) 5,86,577	..	..	..	..	..	..	..	..	..	..	..	(c) 5,86,577
Charged	8,25,886	2,38,274	75,372	81,116	2,04,415	13,11,655	..	..	..	348	..	49,823	27,09,698
Voted	21,42,78,382	2,32,09,462	1,80,17,968	2,08,08,136	3,58,68,230	4,26,15,335	1,42,68,395	1,64,56,262	1,14,03,555	85,75,585	1,06,59,429	2,29,86,889	46,18,88,920
	(d) 5,86,577	..	..	..	..	..	..	..	..	..	..	..	(d) 5,86,577

(a) Includes cost of Stores purchased in England.
 (b) Includes expenditure on schemes of Road, Electric and other financed out of Subventions from Central Road Fund, *vid.* Account No. 106-A, page 561.
 (c) Represents transactions for the period from 1st October 1953 to 31st March 1954.
 (d) Represents expenditure met from the Contingency Fund.
 (e) Includes Rs. 33,25,502 as expenditure on Development Schemes under the Five year Plan.

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 1953-54

No. 71-A.—ACCOUNT of EXPENDITURE from REVENUE on the BOMBAY DEVELOPMENT SCHEME during and to end of the year 1953-54

Heads of Account	Receipts during 1953-54	Receipts to end of 1953-54	Heads of Account	Expenditure during 1953-54	Expenditure to end of 1953-54
	Rs.	Rs.		Rs.	Rs.
BACK BAY RECLAMATION SCHEME			BACK BAY RECLAMATION SCHEME		
Rents from properties	11,17,442	1,67,69,001(a)	Original works	59,912	96,003
Miscellaneous	74,551	1,88,911(b)	Repairs	15,125	2,85,943
Deduct—Refunds . . . . .	..	38,245	Establishment	13,131	2,16,594
			Tools and Plant	1,126	4,779
			Charges in England	375	1,870
			Total	89,669	6,05,139
Total	11,91,993	1,09,19,667	INDUSTRIAL HOUSING SCHEME		
INDUSTRIAL HOUSING SCHEME			INDUSTRIAL HOUSING SCHEME		
Cotton Cess . . . . .	..	1,69,92,026	Original works	2,48,475	16,64,660
Chawl Rents	14,31,633	(c) 2,29,18,847	Repairs	8,79,999	(g) 1,14,94,153
Miscellaneous	59,976	(d) 2,34,348	Establishment	5,26,420	67,11,627
Deduct—Refunds	57	2,883	Tools and Plant	16,542	1,52,230
			General Charges . . . . .	..	58,696
			Interest on Capital	(h)	82,71,256
			Grant-in-aid	25,000	25,000
Total	14,91,552	4,01,42,338	Charges in England	5,514	49,410
			Total	17,01,950	2,84,27,052
			Deduct—Cost of Audit debited to Central Government . . . . .	..	7,771
			Total	17,01,950	2,84,19,281
			AMBARNATH ELECTRIC SUPPLY SCHEME		
AMBARNATH ELECTRIC SUPPLY SCHEME			AMBARNATH ELECTRIC SUPPLY SCHEME		
Sale of Electricity	87,400	10,95,019	Original works . . . . .	..	27,233
Miscellaneous	1,125	9,686	Repairs	71,862	(i) 6,97,340
			Establishment	1,824	(j) 95,430
Total	88,525	11,04,705	Tools and Plant	44	(k) 5,437
			Interest on Capital	(h)	1,87,713
			Charges in England	15	487
			Total	73,755	10,13,480
			OTHER SCHEMES, INCLUDING BOMBAY SUBURBAN AND GENERAL SCHEMES		
OTHER SCHEMES, INCLUDING BOMBAY SUBURBAN AND GENERAL SCHEMES			OTHER SCHEMES, INCLUDING BOMBAY SUBURBAN AND GENERAL SCHEMES		
Cotton Cess . . . . .	..	(e) 52,60,667	Original works	24,210	8,93,776
Rent of Buildings	40,001	16,57,909	Repairs	11,861	5,69,063(l)
Miscellaneous	960	(f) 14,35,662	Special Development Programme . . . . .	..	1,08,910
Transfer from special Development Fund . . . . .	..	1,08,910	Establishment	6,304	(m) 3,32,667
Deduct—Refunds	100	92,740	Tools and Plant	540	(n) 21,397
			Interest on Capital . . . . .	..	11,14,876
Total	40,861	83,76,408	Charges in England	180	5,813
			Total	43,095	30,46,502
			Total Revenue Expenditure on the Bombay Development Scheme (Voted)		
Total Revenue Receipts from Bombay Development Scheme	28,12,931	6,05,43,118		19,02,469	3,30,84,652

(a) Includes Rs. 2,618 representing misclassification in the accounts for 1952-53 now set right.

(b) Includes Rs. (-) 7,452 representing misclassification in the accounts for 1952-53 now set right.

(c) Includes Rs. 7,583 representing misclassification in the accounts for 1952-53 now set right.

(d) Includes Rs. 1,32 representing misclassification in the accounts for 1952-53 now set right.

(e) Includes Rs. (-) 35,433 representing misclassification in the accounts for 1952-53 now set right.

(f) Includes Rs. (-) 168 representing misclassification in the accounts for 1952-53 now set right.

(g) Includes Rs. 1,721 representing misclassification in the accounts for 1952-53 now set right.

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

(i) Includes Rs. (-) 2,469 representing misclassification in the accounts for 1952-53 now set right.

(j) Includes Rs. 88 representing misclassification in the accounts for 1952-53 now set right.

(k) Includes Rs. 8 representing misclassification in the accounts for 1952-53 now set right.

(l) Includes Rs. 688 representing misclassification in the accounts for 1952-53 now set right.

(m) Includes Rs. (-) 88 representing misclassification in the accounts for 1952-53 now set right.

(n) Includes Rs. (-) 8 representing misclassification in the accounts for 1952-53 now set right.

No. 71-B—DETAILED ACCOUNT of RECEIPTS ON ACCOUNT of MULTIPURPOSE RIVER SCHEMES for the year ended 31st March, 1954

Government and Project	Water Rates	Sales of Power	Sale of Water	Rents	Recoveries of Expenditure	Plantations	Miscellaneous	Portion of Land Revenue due to works	Deduct—Refunds	Gross Receipts	Deduct—Working Expenses	Deduct—Net Receipt transfers to meet capitalised interest	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT													
Central Water and Power Research Station, Poona . . . . .	..	..	..	2,449	12,070	..	7,160	..	160	21,529	..	..	21,529
Total Central Government . . . . .	..	..	..	2,449	12,070	..	7,160	..	160	21,529	..	..	21,529
Government of Punjab													
Bhakra Nangal Project—													
I—Bhakra Dam Project	1,87,925	..	13	2,702	..	62	5,55,653	1,50,046	5,859	8,90,542	9,00,076	..	—9,534
II—Nangal Hydro-Electric Project . . . . .	..	2,00,341	..	..	..	..	38,364	..	..	2,38,705	1,41,853	96,852	..
Total Government of Punjab	1,87,925	2,00,341	13	2,702	..	62	5,94,017	1,50,046	5,859	11,29,247	10,41,929	96,852	—9,534
Government of West Bengal													
Mayurakhi Reservoir Project	137	..	..	..	9,367	..	4,114	..	..	13,618	..	..	13,618
Total Government of West Bengal	137	..	..	..	9,367	..	4,114	..	..	13,618	..	..	13,618
GRAND TOTAL	1,88,062	2,00,341	13	5,151	21,437	62	6,05,291	1,50,046	6,009	11,64,394	10,41,929	96,852	25,613

H—CIVIL WORKS, etc.

CENTRAL AND STATE GOVERNMENTS IN INDIA, FOR THE YEAR 1953-54

No. 71-C—ACCOUNT of OTHER REVENUE EXPENDITURE connected with MULTIPURPOSE RIVER SCHEMES for the year ended 31st March, 1954

	Central Government	Government of Bombay	Government of West Bengal	Government of Punjab	Total
	Rs.	Rs.	Rs.	Rs.	Rs.
Working Expenses (vide details in Account No. 71-D) .	..	..	..	(a)	..
Total .	..	..	..	..	..
Maintenance and Repairs . . . . .	..	..	1,90,249		1,90,249
Establishment	14,44,153	256	1,44,370		15,88,779
Tools and Plant	72,828	-1,361	11,903		83,380
Other Charges	19,05,549	(c) 1,48,793	..	(b)	20,54,342
Grants-in-aid . . . . .	..	..	..		..
Suspense	-70,234	2,21,110	-97		1,50,779
Charges in England	108	..	..		108
Loss or Gain by Exchange . . . . .	..	..	..		..
Deduct—Receipts and Recoveries	17,66,170	..	..		17,66,170
Total .	15,86,234	3,68,778	3,46,425		23,01,437

(a) The working expenses have been classified under the receipt head 'XLA' vide foot note in Account No. 71-D.

(b) Pertains to Mayurakshi Project.

(c) Pertains to Sabarmati and Narmada Projects.

No. 71-D—DETAILED ACCOUNT of WORKING EXPENSES connected with MULTIPURPOSE RIVER SCHEMES for the year ended March, 1954

Government and Project	Works	Extensions and Improvements.	Maintenance and Repairs	Establishment	Tools and Plant	Suspense	Cost of power creditable to bulk supply	Charges in England	Loss or Gain by Exchange	Total
(A)	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Government of Punjab										
Bhakra Nangal Project										
I Bhakra Dam Project	..	143	8,40,473	59,158	290	..	..	12	..	9,00,076
II Nangal Hydro-Electric Project	101	..	26,506	65,797	292	..	49,157	..	..	1,41,853
Total Government of Punjab	101	143	8,66,979	1,24,955	582	..	49,157	12	..	10,41,929
Grand Total	101	143	8,66,979	1,24,955	582	..	49,157	12	..	10,41,929

(A) The Working expenses have been classified under the Receipt head 'XLA'.

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

Expenditure

}	Outside the Revenue Account	Rs. 81,27,88,497
	Rs. (a) 13,47,608	
Within the Revenue Account		Rs. 50,34,939

Major Head	Number of Account	Detail of Accounts	Page	Amount of each Account
				Major Head Total Expenditure
				Rs.
New Delhi Capital Outlay	72	New Delhi Capital Outlay	391	47,67,657
Initial Expenditure on New Capital at Chandigarh.	72-A	Initial Expenditure on New Capital at Chandigarh.	391	2,15,52,434
Capital Outlay on Bombay Development Scheme.	73	Expenditure	392	—1,53,763
Capital Outlay on Multipurpose River Schemes.	73A	Statement of Financial results	394	
	73B	Damodar Valley Project	395	14,47,00,000
	73C	Other than Damodar Valley Project.	397	41,63,31,138
Civil Works outside the Revenue Account.	74	Expenditure	400	{ 22,55,91,031
				{ (a) 13,47,608
Total				81,27,88,497
				(a) 13,47,608
Civil Works within the Revenue Account.	74	Expenditure	400	50,34,939

(a) Represents amount met from the Contingency Fund.

The capital major heads included in this Section are—

Outside the Revenue Account

- (1) 78—New Delhi Capital outlay.
- (2) 79—Expenditure on New Capital for Punjab at Chandigarh.
- (3) 80—Bombay Development Scheme.
- (4) 80-A—Capital Outlay on Multi-purpose River Schemes.
- (5) 81—Civil Works outside the Revenue Account.

Within the Revenue Account

- (6) 50-A—Capital Outlay on Civil Works financed from Revenue.

2. The expenditure falling under the first group relates to special capital projects of buildings, communications or allied works of lasting public utility, undertaken by the Central Government or the State Governments from resources outside the Revenue Account. The essential condition precedent to the opening of a capital major head outside the Revenue Account is that the expenditure must be of a capital nature under the ordinary principles of accounting.

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

78.—New Delhi Capital Outlay

This head was opened in the accounts for 1912-13 for the record of Capital expenditure directly incurred on the construction and equipment of the permanent-Capital at Delhi. The initial expenditure incurred in 1912 and 1913 and the recurring expenditure of subsequent years in connection with the provision of temporary accommodation for the Government of India at Delhi pending the construction of the New Capital was debited to the Revenue Account under "Civil Works". In the same way, expenditure incurred in administrative and commercial departments in connection with the foundation of the New Capital was treated as depart-

mental expenditure debitable to the departments concerned. Thus, the expenditure on land and buildings required for the New Cantonment at Delhi and any corresponding receipts appeared under the Military heads concerned. A portion of the capital expenditure involved in the rearrangement of the railway system adjoining the New City was treated as capital outlay on railways. The project estimate of the New Capital was closed on 31st March 1932 and further expenditure in connection with the project during 1932-33 was debited to "41 (now 50)—Civil Works". The Project was however reopened in 1933-34.

HH.—Capital Account of Civil Works, etc.

No. 72—ACCOUNT of NEW DELHI CAPITAL OUTLAY during and to end of the year 1953-54

79—CAPITAL EXPENDITURE on CONSTRUCTION of NEW CAPITAL for PUNJAB at CHANDIGARH

This head was opened in the accounts for 1952-53 for the record of the Capital expenditure on the construction of New Capital for Punjab at Chandigarh. The Capital expenditure incurred on this account upto the year 1951-52 (Rs. 1,63,91,079) was debited to the head "81—Capital Account of Civil Works Outside the Revenue Account".

No. 72-A—ACCOUNT of INITIAL EXPENDITURE ON NEW CAPITAL for the PUNJAB at CHANDIGARH, during and to end of year 1953-54.

Heads of Account	Expenditure during the year 1953-54	Expenditure to end of the year 1953-54
	Rs.	Rs.
A—Salaries and Allowances—		
(a) Preliminary Investigation—		
(i) Gazetted Officers . . . . .	..	2,03,379
(ii) Non-Gazetted Officers . . . . .	..	14,276
(b) Public Works and Electrical Officers employed on the Project—		
(i) Gazetted Officers . . . . .	..	1,26,51,320
(ii) Non-Gazetted Officers . . . . .	..	1,14,21,635
(c) Miscellaneous Officers (including all others) employed on the Project—		
(i) Gazetted Officers . . . . .	..	6,45,384
(ii) Non-Gazetted Officers . . . . .	..	6,80,923
B—Travelling Allowances of Officers and Establishment—		
(a) Preliminary Investigation—		
(i) Gazetted Officers . . . . .	..	23,161
(ii) Non-Gazetted Officers . . . . .	..	1,954
(b) Public Works and Electrical Officers employed on the Project—		
(i) Gazetted Officers . . . . .	..	10,81,606
(ii) Non-Gazetted Officers . . . . .	..	6,97,153
(c) Miscellaneous Officers (including all others) employed on the Project—		
(i) Gazetted Officers . . . . .	..	81,655
(ii) Non-Gazetted Officers . . . . .	..	64,597
C—Supplies and Services and Contingencies—		
(a) Preliminary Investigation . . . . .	..	50,624
(b) Public Works and Electrical Officers employed on the Project. . . . .	..	10,14,732
(c) Miscellaneous Officers . . . . .	..	3,04,971
TOTAL, A, B & C . . . . .	..	2,89,37,570
Establishment Charges paid to other Governments, Departments, etc.	7,36,577	1,35,61,049
Deduct—Credits from other Heads of Account . . . . .	..	86,05,686
Net Total Salaries, Allowances, etc.	7,36,577	3,38,92,933
D—Works Expenditure—		
(i) Buildings—		
(a) Government House . . . . .	..	1,82,20,551
(b) Secretariats . . . . .	..	1,90,95,797
(c) Other Buildings	1,17,85,893	18,18,47,150(c)
Deduct—Receipts from the War Department . . . . .	..	1,34,91,315
(d) Legislative Chambers . . . . .	..	91,22,193
(ii) Communications . . . . .	..	35,33,098
(iii) Miscellaneous Public Improvements . . . . .	..	23,38,123
(iv) Electric Light and Power . . . . .	..	70,36,942
(v) Irrigation . . . . .	..	50,00,972
(vi) Sanitation, including Storm Water Drains, Sewerage and Sewerage disposal, Water supply and Conservancy. . . . .	..	1,32,53,742
(vii) Tools and Plant	49,503	1,09,68,579
(viii) Stock and Suspense . . . . .	..	12,24,195
(ix) Miscellaneous, including surveys, camps and general preliminary expenditure connected with works. . . . .	..	97,01,339
(x) Maintenance during construction . . . . .	..	97,39,641
(xi) Railway Diversion . . . . .	..	13,78,608
E—Acquisition of Land taken up for the Project. . . . .	..	34,35,634
F—Grants-in-aid Contributions etc. . . . . .	..	21,40,000
G—Other Miscellaneous Expenditure . . . . .	..	1,93,876
Deduct—Receipts on Capital Account—		
Receipts from the War Department . . . . .	..	28,70,880
Other Receipts	78,04,316	4,83,16,947
Charges in England—		
Stores . . . . .	..	99,169
Loss or gain by Exchange . . . . .	..	126
GRAND TOTAL	47,67,657 (a)	26,75,43,526 (b)

Heads of Account	Expenditure during the year 1953-54
	Rs.
WORKS EXPENDITURE—	
Works	2,46,69,232
Establishment	22,37,730
Tools and Plant	1,77,019
Suspense	36,74,763
Deduct—Receipts and Recoveries on Capital Account	92,09,958
Charges in England	3,648
GRAND TOTAL (VOTED)	2,15,62,434
Total Expenditure to end of the year 1953-54	5,13,40,175

	Rs.
(a) Charged	39,928
Voted	47,27,729
Total	47,67,657

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

	Rs.
Railways	75,83,232
Posts and Telegraphs	1,06,57,308
Defence Services	8,52,35,176
Civil Works grants	11,88,87,464

(c) Progressive expenditure decreased by Re. 1 due to correction since made.

80—Bombay Development Scheme

This capital head records the expenditure on the various schemes connected with the large programme of development and reclamation work undertaken by the Government of Bombay for the housing of the industrial population of Bombay City.

2. The Development Department was abolished on 1st March 1930, and all charges pertaining to the schemes of that Department, excepting only those of the Back Bay Reclamation Scheme, have been transferred to revenue heads with effect from 1930-31. As regards the Back Bay Scheme, Government are at present working to the programme approved by the Legislative Council, viz., the reclamation of block 7 with a Marine promenade connecting blocks 2 and 7 and the development of blocks 1 and 2.

3. The Capital expenditure on the various schemes is set forth in Account No. 73. Separate Revenue Accounts have been opened for most of the schemes and appear as Accounts Nos. 71 and 71-A in Section H.

No. 73—ACCOUNT of CAPITAL EXPENDITURE on the BOMBAY DEVELOPMENT SCHEME during and to the end of the year 1953-54.

Heads of Account	Expenditure during the year 1953-54	Expenditure to end of the year 1953-54
	Rs.	Rs.
A—Works and Acquisitions—		
Reclamation Scheme	1,040	(b) 9,60,76,922
Industrial Housing Schemes . . . . .	..	4,16,06,112
Other Bombay Schemes . . . . .	..	9,78,796
Suburban Schemes . . . . .	..	2,62,27,070
General Schemes . . . . .	..	33,76,943
Total	1,040	16,82,65,843
<i>Deduct—Receipts and recoveries on Capital Account</i>	<i>1,61,303</i>	<i>3,76,87,172</i>
Total A—Works and Acquisitions	—1,60,263	13,05,78,671
B—Establishment	6,479	1,21,12,872
C—Tools and Plant	16	33,48,983
D—Grants-in-aid to Local Bodies . . . . .	..	50
E—Suspense . . . . .	..	2,93,774
F—Charges in England	5	1,488
Total	—1,53,763	14,63,35,838
<i>Deduct—Interest met from Ordinary Revenues</i>	<i>..</i>	<i>5,98,75,411</i>
<i>Deduct—Cost of Audit debited to "26—Audit, Central"</i>	<i>..</i>	<i>4,94,976</i>
Net Total (Voted)	—1,53,763	(a) 8,59,65,451

(a) Includes *proforma* adjustment of interest and Audit charges relating to the Industrial Housing Scheme upto 1926-27 and 1929-30 respectively, other Bombay Schemes including Suburban and General Schemes upto 1929-30 and the Reclamation Scheme upto 1933-34.

(b) Includes *proforma* correction of Re. 1 due to rounding.

80-A—Capital outlay on Multi-purpose River Schemes

The expenditure on the Damodar Valley Project is being booked under this major head from the accounts for 1948-49. The three participating Governments *viz.*, the Central Government, the Government of Bihar and the Government of West Bengal share the expenditure on the project according to the provisions of Damodar Valley Corporation Act, 1948. The execution of the project is entrusted to the Damodar Valley Corporation. The detailed accounts of the project are also maintained by the Corporation. A summary of the audited accounts of the Corporation as a whole is appended to the Appropriation Accounts of the three participating Governments. The capital provided by the three Governments appears only in lump in the accounts of those Governments and is also exhibited in Account No. 73-A.

2. 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
Godavari Valley Development Scheme	. . . . .	1951-52
Bhakra Nangal Project	. . . . .	1952-53

No. 73-A—ACCOUNT showing CAPITAL EXPENDITURE, RECEIPTS, WORKING EXPENSES and INTEREST CHARGES OF MULTIPURPOSE RIVER SCHEMES for the year ended 31st March 1954

Government and Project	Capital Outlay		Gross Receipts (vide details in Account No. 71-B)	Deduct— Working Expenses (vide details in Account No. 71-D)	Net Receipts	Interest on Capital	Surplus of revenue over expenditure (+) or of expenditure over revenue (—)	Rate per cent on Capital Outlay to end of the year
	During 1953-54 (vide details in Account No. 73-C)	To the end of 1953-54 in Account No. 73-C)						
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
CENTRAL GOVERNMENT								
Kosi Project . . . . .	..	8,03,659	..	..	..	..	..	..
Ganga Barrage Scheme . . . . .	..	8,45,874	..	..	..	..	..	..
Assam Valley Scheme . . . . .	..	6,00,784	..	..	..	..	..	..
Rajasthan Project . . . . .	..	6,21,302	..	..	..	..	..	..
Total Central Government . . . . .	..	28,71,619	..	..	..	..	..	..
GOVERNMENT OF BIHAR								
Kosi Project—								
Kosi Project Investigation	2,96,149	68,70,422	..	..	..	..	..	..
GOVERNMENT OF ORISSA								
Hirakud Dam Project—								
I. Dam and Appurtenant Works	6,10,58,845	31,93,29,326	..	..	..	..	..	..
II. Main Canals and Branches	65,33,392							
III. Navigation	24,450							
IV. Hydro-electric installation	1,40,32,430							
Total Government of Orissa	8,16,49,117	31,93,29,326	..	..	..	..	..	..
GOVERNMENT OF PUNJAB								
Bhakra Nangal Project—								
I. Bhakra Dam Project	22,92,50,156	63,21,20,119	8,90,542	9,00,076	—9,534	..	—9,534	..
II. Nangal Hydro-electric Project	5,92,78,766	18,08,98,090	2,38,705	1,41,853	96,852	96,852	..	..
Total Government of Punjab	28,85,28,922	81,30,18,209	11,29,247	10,41,929	87,318	(a) 36,852	—9,534	..
GOVERNMENT OF WEST BENGAL								
Mayurakshi Reservoir Project	2,53,78,893	9,47,03,272	13,618	..	13,618	34,85,587	—34,71,969	..
GOVERNMENT OF HYDERABAD								
Godavari Valley Development Scheme	87,14,396	4,98,71,463	..	..	..	..	..	..
GOVERNMENT OF PEPSU								
Bhakra Nangal Project—								
I. Bhakra Dam Project	49,33,257	61,26,177	..	..	..	..	..	..
II. Nangal Hydro-electric Project	1,65,002	9,14,583	..	..	..	..	..	..
Total Government of Pepsu	50,98,259	70,40,760	..	..	..	..	..	..
GOVERNMENT OF RAJASTHAN								
Bhakra Nangal Project—								
I. Irrigation Schemes	63,59,381	1,29,82,802	..	..	..	..	..	..
II. Electricity Schemes	1,469	1,66,019	..	..	..	..	..	..
Total Government of Rajasthan	63,60,850	1,31,48,821	..	..	..	..	..	..
Total	41,60,26,586 (c)	1,30,68,53,892 (d)	11,42,865	10,41,929	1,00,936	35,82,439	—34,81,503	..

(a) The overall interest liability was Rs. 88,39,800 out of which Rs. 96,852 was met from revenue under XLA Receipts from Multi-purpose river schemes and the rest from Capital. Also see footnote A on page 397.

(b) See footnote 'D' in Account No. 73-C.

(c) Excludes Rs. 3,04,533 relating to Central Water and Power Research Station, Poona.

(d) Excludes Rs. 7,26,028 relating to Central Water and Power Research Station, Poona.

	Central Government	Government of Bihar	Government of West Bengal	Total
	Rs.	Rs.	Rs.	Rs.
DAMODAR VALLEY CORPORATION				
I. Advances to Damodar Valley Corporation—				
(1) Amount advanced	3,94,90,000	2,07,07,000	8,45,03,000	14,47,00,000
(2) <i>Deduct</i> — Government's share of the Capital outlay on Damodar Valley Corporation	3,90,96,494	2,05,68,832	8,46,79,390	14,43,44,716
II. Government's share of the Capital on the Damodar Valley Corporation	3,90,96,494	2,05,68,832	8,46,79,390	14,43,44,716
Total	3,94,90,000	2,07,07,000	8,45,03,000	14,47,00,000
Expenditure to the end of the year 1953-54	16,50,95,167	12,75,89,000	29,93,60,633	(a) 59,20,44,800

III.—Capital Account of Civil Works, etc.

(a) The capital expenditure on the scheme prior to the formation of the Corporation remain booked under the Major Head "68—Constructions of Irrigation etc." See footnotes below Account No. 30 on page 200.

Government and Project	Expenditure during the year									Expenditure to end of the year
	Works	Establishment	Tools and Plant	Suspense	Interest on Capital	Charges in England	Loss or Gain by Exchange	Deduct—Receipts and Recoveries on Capital Account	Total	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Central Government										
Central Water and Power Research Station, Poona	3,04,553	..	..	..	..	..	..	..	3,04,553	7,26,028
Kosi Project . . . . .	..	..	..	..	..	..	..	..	..	(D) { 8,03,659 8,45,874 6,00,784 6,21,302
Ganga Barrage Scheme . . . . .	..	..	..	..	..	..	..	..	..
Assam Valley Scheme . . . . .	..	..	..	..	..	..	..	..	..
Rajasthan Project . . . . .	..	..	..	..	..	..	..	..	..
Total Central Government	3,04,553	..	..	..	..	..	..	..	3,04,553	35,97,647
Government of Bihar										
(C) Kosi Project—										
Kosi Project Investigation	31,602	2,58,355	3,184	..	..	..	..	- 3,009	2,96,150	68,70,422
Total Government of Bihar	31,602	2,58,355	3,184	..	..	..	..	- 3,009	2,96,150	68,70,422
Government of Orissa										
Hirakud Dam Project—										
I. Dam and Appurtenant Works	4,75,30,153	68,02,089	3,92,517	- 2,11,061	79,41,999	..	..	13,96,852	6,10,58,845	} 31,93,29,326
II. Main Canals and Branches	50,09,724	12,27,882	32,698	- 5,86,718	8,49,806	..	..	..	65,33,392	
III. Navigation	31,765	7,931	13,654	- 32,080	3,180	..	..	..	24,450	
IV. Hydro-electric installations	1,07,29,354	4,45,279	81,517	9,51,064	18,25,216	..	..	..	1,40,32,430	
Total Government of Orissa	6,33,00,996	84,83,181	5,20,386	1,21,205	1,06,20,201	..	..	13,96,852	8,16,49,117	31,93,29,326

Government of Punjab										
Bhakra Nangal Project—										
I. Bhakra Dam Project	20,52,74,261	1,91,95,801	17,64,354	—58,78,023	1,21,96,950	5,152	8	38,08,347	22,92,50,156	(B)63,21,20,114
II. Nangal Hydro-electric Project	5,22,34,534	28,28,464	12,25,224	—54,75,544	(A) 87,42,948	15	..	2,76,875	5,92,78,766	(B)18,68,98,090
Total Government of Punjab	25,75,08,795	2,20,24,265	29,89,578	—1,08,53,567	2,09,39,898	5,167	8	40,85,222	28,85,28,922	81,30,18,209
Government of West Bengal										
Mayurakshi Reservoir Project	2,16,57,488	17,65,925	1,55,703	19,23,935	..	..	..	1,24,158	2,53,78,893	9,47,03,272
Total Government of West Bengal	2,16,57,488	17,65,925	1,55,703	19,23,935	..	..	..	1,24,158	2,53,78,893	9,47,03,272
Government of Hyderabad										
Godavari Valley Development Scheme	81,92,623	8,58,793	3,05,179	—2,88,907	..	..	..	3,53,292	87,14,396	4,98,71,463
Total Government of Hyderabad	81,92,623	8,58,793	3,05,179	—2,88,907	..	..	..	3,53,292	87,14,396	4,98,71,463
Government of PEPSU										
Bhakra Nangal Project—										
I. Bhakra Dam Project	46,82,602	3,31,931	68,093	—1,42,688	..	..	..	6,681	49,33,257	61,26,177
II. Nangal Hydro-electric Project	—54,342	1,03,701	7,081	1,08,562	..	..	..	..	1,65,002	9,14,583
Total Government of PEPSU	46,28,260	4,35,632	75,174	—34,126	..	..	..	6,681	50,98,259	70,40,760
Government of Rajasthan										
Bhakra Nangal Project—										
I. Irrigation Schemes	41,86,035	10,53,584	1,34,996	9,88,618	..	..	..	3,852	63,59,381	1,29,82,802
II. Electricity Schemes	1,469	..	..	..	..	..	..	..	1,469	1,66,019
Total Government of Rajasthan	41,87,504	10,53,584	1,34,996	9,88,618	..	..	..	3,852	63,60,850	1,31,48,821
GRAND TOTAL	35,98,11,821	3,48,79,735	41,84,200	—81,42,842	3,15,60,099	5,167	8	59,67,048	41,63,31,140	1,30,75,79,920

(A) Excludes Rs. 96,852 being write back of capitalised interest charges.

(B) Capital Expenditure of Rs. 11,31,89,126, to end of the year 1953-54, transferred, pro-forma, from Nangal Hydro-electric Schemes to Bhakra Dam.

(C) This is a joint venture of the Central Government and the Government of Bihar. The expenditure on this Scheme is shared by these Governments on an agreed basis.

(D) Rs. 23,71,619 representing capital expenditure on (i) Kosi Project (Rs. 8,03,659), (ii) Ganga Barrage Scheme (Rs. 8,45,874), (iii) Assam Valley Scheme (Rs. 6,00,784) and (iv) Rajasthan Project (Rs. 6,21,302) transferred pro-forma from the major head "68—Construction of Irrigation etc."

81—Civil Works outside the Revenue Account

This account sets forth the expenditure on the various Capital projects falling under the general heading of buildings and communications, undertaken by State Governments. The outlay on Civil Works met from Ordinary Revenues is brought to account under Section "H" except in the case of the Uttar Pradesh and the East Punjab where outlay financed from extraordinary receipts is debited to the head "50-A" within this Section of the accounts, *vide* paragraph 3 of the Note on page 389.

The Bihar Government's share of the expenditure on reconstruction of, and repairs to, Government property damaged by the earthquake of 1934 is taken to this head in the State Section of the accounts with the exception that the expenditure relating to restoration of damaged Irrigation canals is taken to the head "68—Construction of Irrigation, etc., Works" or "82—Other Provincial Works outside the Revenue Account" according as Capital and Revenue Accounts are or are not kept for these works.

The procedure of accounting followed in the case of expenditure on schemes of road development and other allied objects financed from the subventions from the Central Road Fund is explained in the Note on XXXIX/50—Civil Works financed from Ordinary Revenues" on pages 376-377. In the rare case of the expenditure on a road project in any State being financed partly out of loans and partly out of subventions from the Central Road Fund, the portion of the expenditure met from the latter source is transferred by a deduct entry under "81—Civil Works outside the Revenue Account" to the head "50—Civil Works".

Repayments out of subventions from the Central Road Fund of loans taken after 21st April 1934 and spent on road projects the expenditure on which has been brought to account under "81—Civil Works outside the Revenue Account" are adjusted by credit to this head and debit to the deposit head "Subventions from the Central Road Fund". In this connection refer to last sub-para of the Explanatory Note under Central Road Fund on page 580.

No. 74—ACCOUNT of EXPENDITURE on CIVIL WORKS outside the REVENUE ACCOUNT during and to end of the year 1953-54.

	Central Government	STATE GOVERNMENTS								Total carried over
		Government of Andhra (c)	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras (Composite) (b)	Government of Madras (Residuary) (c)	Government of Orissa	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Civil Works—Buildings	5,19,39,500	33,44,662	26,818	..	90,13,370	62,403	32,11,749	10,25,526	3,50,000	6,89,74,118
Communications	7,79,12,573	..	36,86,650	..	22,09,326	..	..	..	..	8,38,08,549
Miscellaneous	1,58,933	..	..	..	..	..	..	..	..	1,58,933
Repayment to the Contingency Fund of Advance	..	..	..	..	..	..	..	..	..	..
Establishment	35,52,409	2,95,512	946	..	19,12,262	2,179	4,87,535	1,55,128	..	64,05,971
Tools and Plant	2,68,310	734	123	..	1,63,908	587	17,719	7,720	..	4,59,101
Development Schemes	..	..	..	..	..	14,635	..	(e) 17,10,201	..	17,24,836
Extraordinary replacements	..	..	..	..	..	..	..	..	..	..
Suspense	4,929	..	..	..	..	..	..	..	..	4,929
Outlay in connection with the formation of the Andhra State	..	..	..	..	..	..	..	..	..	..
	..	..	..	..	..	..	(f) 13,47,608	..	..	(e) 13,47,608
Deduct—Receipts and Recoveries on Capital Account	7,14,006	..	..	..	8,422	..	..	..	..	7,22,428
Charges in England—	..	..	..	..	..	..	..	..	..	..
Leave and other establishment charges	..	..	..	..	54,638	2	..	..	..	54,638
Loss or gain by exchange	..	..	..	..	..	..	..	..	..	..
Total expenditure during the year 1953-54	13,31,22,648	36,40,908	37,14,537	..	1,33,45,080	79,896	37,16,386 (f) 13,47,608	28,98,575	3,50,000	16,08,68,030 (f) 13,47,608
Deduct—Amount financed from Extraordinary Receipts	..	..	..	..	..	..	..	..	..	..
Deduct—Amount met from Subventions from Central Road Fund	..	..	..	..	..	55,184	..	..	..	55,184
Net Expenditure outside the Revenue Account	13,31,22,648	36,40,908	37,14,537	..	1,33,45,080	24,112	37,16,386 (f) 13,47,608	28,98,575	3,50,000	16,08,12,846 (f) 13,47,608
Charged	..	2,68,438	..	..	..	—41,117	..	..	..	2,27,321
Voted	13,31,22,648	33,72,470	37,14,537	..	1,33,45,080	65,529	37,16,386 (f) 13,47,608	28,98,575	3,50,000	16,05,85,225 (f) 13,47,608
Expenditure to end of 1953-54 met from Revenue	..	..	..	..	1,30,00,000	..	..	..	..	1,30,00,000
Expenditure debited to Subventions from Central Road Fund	..	..	2,25,510	..	..	6,93,211	..	..	..	9,18,721
Net Expenditure outside the Revenue Account to end of 1953-54	(a) 55,44,65,483	36,40,908	85,55,630	61,23,175	12,21,20,229	4,00,76,519	(d) 6,32,61,652 13,47,608 (f)	(d) 3,55,063	..	79,85,98,659 (f) 13,47,608

(a) Excludes Rs. 2,334 transferred to the Revenue Accounts without any financial adjustment.

(b) Represents transactions for the period from 1st April 1953 to 30th September 1953.

(c) Represents transactions for the period from 1st October 1953 to 31st March 1954.

(d) Pending allocation of the progressive figures Rs. 6,17,10,685 to end of 30th September 1953 incurred by the Government of Madras (Composite) among the successor States, the entire amount has been included under "Government of Madras (Residuary)".

(e) Includes Rs. 12,13,746 as expenditure on Development Schemes under the Five Year Plan.

(f) Represents expenditure met from the Contingency Fund.

BM49C&AGO

HH—Capital Account of Civil Works, etc

CENTRAL AND STATE GOVERNMENTS IN INDIA, FOR THE YEAR 1953-54

	Total brought forward	STATE GOVERNMENTS										Total
		Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Civil Works—Buildings	6,89,74,118	83,45,122	1,41,46,073	1,02,635	19,98,432	..	13,80,019	..	17,03,476	5,90,037	4,65,075	9,77,04,987
Communications	8,38,98,549	15,45,384	8,48,076	2,29,85,296	18,18,609	..	..	..	39,48,406	..	1,12,237	11,60,66,557
Miscellaneous	1,58,933	..	2,56,648	..	7,47,727	..	..	..	..	..	4,93,156	10,56,464
Repayment to the Contingency Fund of Advances	..	..	44,982	..	..	..	..	..	..	..	..	44,982
Establishment	64,05,971	5,07,810	12,14,569	18,33,344	8,85,179	..	60,951	..	5,53,872	39,987	93,840	1,15,95,523
Tools and Plant	4,59,101	75,946	2,16,538	8,88,704	83,310	..	2,45,080	..	2,02,364	2,855	..	21,73,898
Development Schemes	17,24,836	..	..	..	..	..	..	..	57,04,021	1,57,378	3,29,858	79,16,093
Extraordinary replacements	..	..	..	..	..	..	..	..	..	304	..	304
Suspense	4,312	-5,10,999	-17,54,037	7,70,690	..	..	45,468	..	..	..	1,34,559	-13,10,007
Outlay in connection with the formation of the Andhra State	(a) 13,47,608	..	..	..	..	..	..	..	..	..	..	(a) 13,47,608
Deduct—Receipts and Recoveries on Capital Account	7,22,428	22,35,149	4,74,865	3,47,738	..	..	28,569	4,13,049	..	..	394	42,22,192
Charges in England—												
Leave and other establishment Charges	54,638	116	91	..	..	..	..	..	..	..	..	54,845
Loss or gain by exchange	..	..	..	..	..	..	..	..	..	..	..	..
Total expenditure during the year 1953-54	16,08,68,030 } (a) 13,47,608 }	77,28,230	1,44,98,075	2,62,32,931	55,33,257	..	17,02,949	-4,13,049	1,21,12,139	7,90,561	16,28,331	23,06,81,454 } (a) 13,47,608 }
Deduct—Amount met from Revenue	..	..	..	..	..	..	..	..	50,34,939	..	..	50,34,939
Deduct—Amount met from Subventions from Central Road Fund	55,484	..	..	..	..	..	..	..	..	..	..	55,484
Net Expenditure outside the Revenue Account	16,08,12,546 } (a) 13,47,608 }	77,28,230	1,44,98,075	2,62,32,931	55,33,257	..	17,02,949	-4,13,049	70,77,200	7,90,561	16,28,331	22,55,91,031 } (a) 13,47,608 }
Charged	2,27,321	..	..	..	..	..	..	..	..	..	..	2,27,321
Voted	16,05,85,225 } (a) 13,47,608 }	77,28,230	1,44,98,075	2,62,32,931	55,33,257	..	17,02,949	-4,13,049	70,77,200	7,90,561	16,28,331	22,53,63,710 } (a) 13,47,608 }
Expenditure to end of 1953-54 met from Revenue	1,30,00,000	1,25,53,973	8,93,78,986	..	..	..	7,630	..	(c) 60,32,654	..	..	12,09,73,149
Expenditure to end of 1953-54 debited to Subventions from Central Road Fund	9,18,721	..	26,27,496	..	..	..	..	..	..	7,42,179	..	42,88,396
Net Expenditure outside the Revenue Account to end of 1953-54	79,85,98,659 } (a) 13,47,608 }	4,88,13,182	19,99,97,246	13,81,47,672	7,66,37,038	41,42,589	21,06,829	43,92,169	1,81,80,923	1,06,94,004	4,07,75,156 (b)	1,34,24,85,467 } (a) 13,47,608 }

(a) Represents amount met from the Contingency Fund.

(b) Excludes Rs. 14,22,465 being Capital Outlay incurred on buildings belonging to the University and the Rajpramukh.

(c) Booked directly under the head "50-A—Capital Outlay on Civil Works financed from Revenue.

(d) Differs from the corresponding amount shown in the Finance Accounts by Rs. 44,982 erroneously included in the Finance Accounts for 1953-54. Necessary correction has been made in subsequent year's Finance Accounts.

Sections I and II.—Electricity Schemes.

Revenue Account	{	Receipts Rs. 4,04,06,196	Capital Account	{	Within the Revenue Account Rs. 67,36,172
		Expenditure Rs. 4,72,73,520			Outside the Revenue Account Rs. 20,51,17,705

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	411	15,98,76,365	
	75-A	Deduct—Working Expenses	421	11,94,70,169	
		Net Receipts		4,04,06,196	
"	75	Interest	411	..	4,55,32,947
"	76	Other Revenue Expenditure	422	..	17,40,573
		TOTAL		4,04,06,196	4,72,73,520
Capital Outlay on Electricity Schemes within the Revenue Account	76-A	Expenditure	433	..	67,36,172
Capital Outlay on Electricity Schemes outside the Revenue Account	76-A	Expenditure	433	..	20,51,17,705

The transactions of all Electricity Schemes, which prior to 1939-40 were recorded partly in Sections 'H' and 'HH' and partly in Section 'F' under "36—Scientific Departments—Hydro-Electric Survey", have, from the accounts of that year, been brought together in these Sections. The major heads comprised in these Sections are—

I—REVENUE ACCOUNT

- (1) XLI—Receipts from Electricity Schemes.
- (2) 52—Interest on Capital Outlay on Electricity Schemes.
- (3) 52-A—Other Revenue Expenditure connected with Electricity Schemes.

II—CAPITAL ACCOUNT

- (4) 53—Capital Outlay on Electricity Schemes within the Revenue Account.
- (5) 81-A—Capital Outlay on Electricity Schemes outside the Revenue Account.

The head "XLI" records the revenue receipts and working expenses (detailed in Account No. 75-A) of the various Hydro-Electric and Thermo-Electric Schemes as and when they begin to earn revenue and regular revenue accounts are opened for them (Account No. 75).

Under the head '52' are recorded the interest charges on the capital expenditure on Electricity Schemes (Account No. 75), while the charges in connection with preliminary surveys and other miscellaneous expenditure connected with Electricity Schemes, including headquarters charges of the Electricity Departments, are brought to account under the major head "52 A—Other Revenue Expenditure connected with Electricity Schemes" (Account No. 76).

The capital major heads record the capital expenditure on Hydro-Electric and Thermo-Electric Schemes undertaken by the various Governments in India. All expenditure is recorded in Account No. 76-A and the expenditure financed from Ordinary Revenues is deducted from the total expenditure, leaving the net expenditure outside the Revenue Account.

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

I and II.—Electricity Schemes.

No. 75—ACCOUNT OF GROSS RECEIPTS, WORKING EXPENSES AND INTEREST CHARGES OF ELECTRICITY SCHEMES during the year ended 31st March 1954

Projects	Receipts					Deduct— Working Expens- es (vide details in Account No. 75-A)	Net Receipts	Interest on Capital	Surplus of Revenue over Expenditure + and of Expendi- ture over Revenue—
	Sale of power	Miscellaneous Revenue	Deduct— Refunds	Total					
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
CENTRAL GOVERNMENT									
Assam									
<i>I—Hydro-Electric Schemes—</i>									
Hydro-Electric Schemes, Manipur	1,19,196	41,043	..	1,60,239	88,040	72,199	..	+72,199	
<i>II—Thermo-Electric Schemes—</i>									
Agartala Electric Supply, Tripura	17,951	276	..	18,227	32,754	-14,527	..	-14,527	
Total	1,37,147	41,319	..	1,78,466	1,20,794	57,672	..	+57,672	
Saurashtra									
<i>II—Thermo-Electric Schemes—</i>									
Electric Supply undertakings in Kutch(d)—									
Bhuj	1,58,424	8,744	85	1,67,083	1,74,335	-7,252	..	-7,252	
Mandvi	1,60,785	5,645	..	1,66,430	91,720	64,710	..	+64,710	
Total	3,09,209	14,389	85	3,23,513	2,66,055	57,458	..	+57,458	
Total Central Government	4,46,356	55,708	85	5,01,979	3,86,849	1,15,130	..	+1,15,130	
STATE GOVERNMENTS									
Government of Bhopal									
<i>II—Thermo-Electric Schemes—</i>									
Bhopal Electric Supply Scheme	10,97,578	-740	8,879	(c) 10,87,969	9,58,505	1,29,454	..	+1,29,454	
Total Government of Bhopal	10,97,578	-740	8,879	10,87,969	9,58,505	1,29,454	..	+1,29,454	
Government of Vindhya Pradesh									
<i>II—Thermo-Electric Schemes(c)</i>	4,88,685	..	..	(c) 4,88,685	6,49,830	-1,61,145	..	-1,61,145
Total Government of Vindhya Pradesh	4,88,685	..	..	4,88,685	6,49,830	-1,61,145	..	-1,61,145

No. 75—ACCOUNT of GROSS RECEIPTS, WORKING EXPENSES AND INTEREST CHARGES OF ELECTRICITY SCHEMES during the year ended 31st March 1954—contd.

Projects	Receipts					Deduct— Working Expen- ses (vide details in Account No. 75-A)	Net Receipts	Interest on Capital	Surplus of Reve- nue over Expen- diture + and of Expenditure over Revenue —
	Sale of power	Miscellaneous Revenue	Deduct— Refunds	Total					
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Total brought forward	53,58,691	12,64,718	8,379	66,14,530	82,18,912	-16,04,382	36,55,181	-52,59,563	
Government of Bihar—concltd.									
Brought forward	26,74,920	6,17,172	1,789	32,90,303	30,32,278	2,58,025	10,02,579	-7,44,554	
Electrification of eleven villages situated close to the main transmission line of P.B.E.B. Scheme	..	..	..	..	..	..	2,976	-2,976
Electrification of Sirka Colliery Scheme	..	..	..	..	..	..	4,707	-4,707
Electrification of Ganehpur—Mahubani Area in Katras Coalfield Scheme	1,32,648	26,507	..	1,59,155	1,60,767	58,388	12,468	+45,900	
Electrification of Sabour Village	6,139	58	..	6,197	3	6,194	516	+5,678	
Dalanganj Electric Supply Scheme	..	..	..	..	..	..	10,034	-10,034
Bihar Grid Scheme	..	..	..	..	..	..	9,929	-9,929
Electrification of 300 Tubewells under T.C.A. Programme	..	..	..	..	..	..	18,544	-18,544
Electrification of Begusarai Town Scheme	..	..	..	..	..	..	600	-600
Electrification of Village Maur and Teous	..	..	..	..	..	..	405	-405
Electrification of Aurangabad	..	..	..	..	..	..	10,672	-10,672
Electrification of four villages situated close to the main Transmission Line of P.B.E.B. Scheme	..	..	..	..	..	..	1,556	-1,556
Electrification of Villages Nubetpur, Sarangpur, Tehal Panapur, Tehari, Tejpur and Marwara	..	..	..	..	..	..	11	-11
Electrification of Buxar Town and Seven Villages	..	..	..	..	..	..	3,872	-3,872
Electrification of Govindpur on G.T. Road	..	..	..	..	..	..	600	-600
Meter Relay Testing Scheme	..	..	..	..	..	..	58	-3,498
Pumping Set at Cherwar and Pihwar Villages	..	..	..	..	..	..	972	-972
Saraiella and Kharsawan Electric Supply Scheme	10,633	216	..	10,849	38,293	-3,440	..	-27,445	
Kanke Power House	129	268	..	397	..	397	..	+397	
Electrification of Ramgath and South Karanpura Coal field area	65,777	..	..	65,777	(c) 4,21,838	-3,55,461	..	-3,55,461
Total Government of Bihar	28,90,246	6,44,220	1,789	35,32,677	35,95,019	-63,342	(a) 10,80,819	-11,44,161	

II—Thermo-Electric Schemes—										
Madras Thermal Scheme	82,28,556	8,54,707	..	90,83,263	69,00,886	21,82,377	17,10,419	+4,71,956		
Payment of Compensation to Local Authority undertakings . . . . .	..	..	..	..	..	..	—28,279	+28,279		
Total II—Thermo-Electric Schemes	82,28,556	8,54,707	..	90,83,263	69,00,886	21,82,377	16,82,140	+5,00,237		
Total Government of Madras (Residuary)	2,33,49,743	21,92,112	..	2,56,41,856	1,36,25,208	1,20,16,647	(a) 77,14,920	+43,01,727		
Government of Orissa										
I—Hydro-Electric Schemes—										
Machkund (Duduma) Hydro-Electric Scheme . . . . .	..	..	..	..	..	..	6,24,787	—6,24,787		
Duduma Transmission Scheme	33,261	..	..	33,261	32,333	923	70,485	—69,562		
Hirakud Power Utilisation Scheme	1,39,513	3,783	..	1,43,296	1,12,934	30,362	33,852	—2,990		
Total I—Hydro-Electric Schemes	1,72,774	3,783	..	1,76,557	1,45,272	31,285	7,28,624	—6,97,339		
II—Thermo—Electric Schemes—										
Outback Thermo-Electric Scheme	6,22,169	1,004	..	6,23,173	4,85,558	1,37,615	2,90,060	—1,52,445		
Town Electrification Schemes—										
Town Electrification Scheme Group I	25,898	1,111	..	26,969	56,243	—29,274	18,788	—48,012		
Town Electrification Scheme Group II	1,93,252	16,217	..	2,09,469	2,62,725	—54,256	17,819	—72,075		
Beripada Electrification Scheme	72,024	..	..	72,024	1,38,262	—66,238	17,661	—83,899		
Small Towns and Rural Electrification Scheme . . . . .	..	..	..	..	..	..	456	—456		
Total II—Thermo-Electric Schemes	9,13,303	17,332	..	9,30,635	9,42,738	—12,163	3,39,734	—3,51,837		
Total Government of Orissa	10,86,077	21,115	..	11,07,192	10,88,000	19,132	(a) 10,68,368	—10,49,228		
Government of Punjab										
I—Hydro-Electric Schemes—										
Uhl River Scheme —										
Production	3,941	4,996	..	8,936	11,17,749	—11,08,813				
Transmission . . . . .	..	8,04,284	..	8,04,284	9,15,419	—1,11,135				
Bulk Supply	25,18,569	2,162	..	25,20,731	26,087	24,94,644				
Distribution	78,43,667	5,09,934	361	83,53,240	21,14,439	62,38,801				
Total I Hydro-Electric Schemes—Uhl River Scheme	1,03,66,177	13,21,375	361	1,16,87,191	41,73,694	75,13,497	30,02,016	+45,11,481		
Carried over	1,03,66,177	13,21,375	361	1,16,87,191	41,73,694	75,13,497	30,02,016	+45,11,481		
Total Carried over	6,52,19,761	77,23,613	11,596	7,29,31,778	5,56,47,469	1,72,84,309	2,54,98,077	—82,13,768		

(a) These are charged.

(b) Represents transactions for the period from 1st October 1953 to 31st March 1954.

Jagadhri outside Licensed Area	88,695	5,359	..	94,054	2,02,917	-1,09,803	848	-1,10,711	
Electrification of Refugee Colony, Palwal	1,536	470	..	2,006	1,305	701	343	+ 358	
Total II—Thermo-Electric Schemes	33,86,035	2,05,888	28	35,91,895	40,41,865	-4,50,170	4,05,110	-8,55,280	
Total Government of Punjab	1,37,52,212	15,27,061	387	1,52,78,886	82,15,559	70,63,327	(a) 34,07,126	+ 36,56,201	
Government of Uttar Pradesh									
<i>II—Thermo-Electric Schemes—</i>									
Kanpur Electricity Supply Administration	1,39,79,919	(b) 6,44,467	..	1,46,24,385	1,25,23,403	20,95,982	18,96,814	+1,99,188	
Azamgarh Electricity Supply Administration	89,762	19,993	..	1,09,745	1,63,231	-53,486	..	-53,486	
Banaras Power House . . . . .	..	..	..	..	1,26,024	-1,26,024	..	-1,26,024
Total Government of Uttar Pradesh	1,40,69,670	6,64,460	..	1,47,34,130	1,28,17,658	19,16,472	(a) 18,96,814	+19,658	
Government of West Bengal									
<i>II—Thermo-Electric Schemes—</i>									
Barrackpore Electric Supply Scheme	5,65,901	18,768	..	5,79,664	4,36,467	1,43,197	..	+1,43,197	
Cooch-Bihar Electric Supply Scheme	2,43,803	28,187	..	2,66,940	2,55,608	11,332	..	+11,332	
Bulk Power Supply Scheme to Garia, Rajpur, Sonarpur and Baruaipur	19,696	..	..	13,696	2,796	11,500	..	+11,500
Acquisition of Kurseong and Silliguri Electric Supply Undertakings	11,051	..	..	11,051	1,65,161	-1,54,110	..	-1,54,110
North Calcutta Rural Electrification Scheme	5,32,558	31,745	..	5,64,297	10,19,170	-4,54,873	..	-4,54,873	
Total Government of West Bengal	13,67,003	68,645	..	14,35,648	18,78,602	-4,42,954	(c)	-4,42,954	
Government of Hyderabad									
<i>II—Thermo-Electric Schemes—</i>									
Hydrabad Electricity Schemes (d)	32,57,974	3,03,348	..	35,61,322	41,32,670	-5,71,348	..	-5,71,348	
District Electricity Department (e) . . . . .	..	38,280	..	38,280	52,402	-14,122	..	-14,122
Total Government of Hyderabad	32,57,974	3,41,628	..	35,99,602	41,85,072	-5,85,470	..	-5,85,470	
Total Carried over	9,76,86,620	1,03,25,407	11,983	10,79,80,044	8,27,44,350	2,52,35,684	3,08,02,017	-55,66,333	

(a) These are charged.

(b) Includes Rs. 3,42,707 and Rs. 23,300 being interest from Depreciation Reserve Fund and Contingent Reserve Fund respectively.

(c) Interest on Capital adjusted in the accounts under the head "XLI—Receipts from Electricity Schemes—Deduct—Working Expenses".

(d) The Government system of accounting has been introduced from 1-10-53 in respect of the schemes (i.e. Hyderabad and Secunderabad Electricity Deptt.) and the balances of the Department as on 30th September 1953 have been merged with the consolidated Fund of the State and adjusted under 'Suspense' pending allocation to the heads concerned.

(e) The pre-integration accounting procedure in respect of the scheme has not been changed during the year. The Receipts and Working—Expenses represent the amount credited to Government by the District Power Scheme towards the proportionate cost of the office of the Superintending Engineer and Supervision charges respectively.

No. 75—ACCOUNT OF GROSS RECEIPTS, WORKING EXPENSES AND INTEREST CHARGES OF ELECTRICITY SCHEMES during the year ended 31st March 1954—concl'd.

Projects	Receipts				Deduct— Working Expenses (vide details in Account No. 75-A)	Net Receipts	Interest on Capital	Surplus of Revenue over Expenditure and of Expenditure over Revenue—
	Sale of power	Miscellaneous Revenue	Deduct— Refunds	Total				
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Total brought forward	9,76,66,620	1,03,25,407	11,983	10,79,80,044	8,27,44,360	2,52,35,684	3,08,02,017	—55,66,333
Government of Madhya Bharat								
<i>II—Thermo-Electric Schemes—</i>								
Electrification of Khargono Town	..	..	..	..	41,077	—41,077	..	—41,077
Electrification of Mohidpur Town	..	..	..	..	57,200	—57,200	..	—57,200
Ujjain Electricity Supply Scheme	6,25,493	..	..	6,25,493	4,66,343	1,59,150	..	+1,59,150
Gwalior Electricity Supply Scheme	13,61,718	..	..	13,61,718	10,15,525	3,46,193	..	+3,46,193
Shivpuri Electricity Supply Scheme	84,513	57,927	..	1,42,440	4,38,296	4,144	..	+4,144
Indore Electricity Supply Scheme	22,41,063	1,443	..	22,42,506	17,02,096	5,40,410	..	+5,40,410
Madhya Bharat Electricity Supply Narsingarh	21,961	6,001	..	28,052	40,344	—12,792	..	—12,792
Morena Electricity Supply Scheme	51,319	1,958	..	53,277	1,06,048	—52,771	..	—52,771
Jaora Power House	87,309	2,403	..	89,712	1,27,353	—37,641	..	—37,641
Electric Supply, Rajgarh	26,981	1,653	..	28,584	42,345	—13,761	..	—13,761
Electric Supply, Dhar	1,35,063	9,540	..	1,44,593	2,07,464	—62,811	..	—62,811
Electric Supply, Dewas	85,677	..	..	85,677	1,39,045	—53,368	..	—53,368
Electric Supply, Barwani	46,230	..	..	46,230	37,750	8,480	..	+8,480
Electric Supply, Kuzwai	4,534	17	..	4,551	14,601	—10,050	..	—10,050
Total Government of Madhya Bharat	47,71,901	81,082	..	48,52,983	41,35,927	7,16,906	..	+7,16,906
Government of Mysore								
<i>I—Hydro-Electric Schemes—</i>								
Cauvery Power including Shimsha and Mahatma Gandhi Schemes	2,27,51,310	3,41,139	..	2,30,92,449	1,45,51,086	85,41,413	81,48,841	+8,92,572
Bellary Electricity Scheme	3,12,978	324	..	3,13,302	63,023	2,50,279	..	+2,50,279
Total I—Hydro-Electric Schemes	2,30,64,288	3,41,463	..	2,34,05,751	1,46,14,059	87,91,692	81,48,841	+8,42,851
<i>II—Thermo-Electric Schemes—</i>								
Sandur Schemes	9,346	..	..	9,346	2,347	6,999	..	+6,999
Total Government of Mysore	2,30,73,634	3,41,463	..	2,34,15,097	1,46,16,406	87,98,691	(a) 81,48,841	+6,40,850

Government of Patiala and East Punjab States Union									
<i>I—Hydro-Electric Schemes (b)</i>	10,47,386	4,100	..	10,51,486	9,83,666	67,820	..	..	+ 67,820
<i>II—Thermo-Electric Schemes (b)</i>	13,26,917	43,723	8	13,70,632	16,12,195	-2,41,563	..	..	-2,41,563
Total Government of PEPSU	23,74,303	47,823	8	24,22,118	25,95,861	-1,73,743	..	..	-1,73,743
Government of Rajasthan									
<i>I—Hydro-Electric Schemes (b)</i>	..	..	..	..	..	..	..	1,22,039	-1,22,039
<i>II—Thermo-Electric Schemes (b)</i>	81,01,338	7,49,825	763	88,50,400	81,81,928	6,68,472	..	5,22,297	+1,46,175
Total Government of Rajasthan	81,01,338	7,49,825	763	88,50,400	81,81,928	6,68,472	(a)	6,44,336	+24,136
Government of Saurashtra									
<i>II—Thermo-Electric Schemes—</i>									
Government Power Houses including Central Storos	32,73,919	1,22,051	1,05,363	32,90,607	23,25,303	9,65,304	..	4,67,753	+4,97,551
Total Government of Saurashtra	32,73,919	1,22,051	1,05,363	32,90,607	23,25,303	9,65,304	(a)	4,07,753	+4,97,551
Government of Travancore-Cochin									
<i>I—Hydro-Electric Schemes—</i>									
Pallivasal Hydro-Electric Scheme	80,86,642	4,76,645	..	85,63,287	11,83,555	40,79,752	..	50,56,161	-9,76,409
Porringalkuthu Hydro-Electric Scheme	..	..	..	..	..	..	..	4,13,839	-4,13,839
Total Government of Travancore-Cochin	80,86,642	4,76,645	..	85,63,287	11,83,555	40,79,752	(a)	54,70,000	-13,90,248
TOTAL STATE GOVERNMENTS									
	14,73,48,257	1,21,44,246	1,18,117	15,98,74,386	11,90,83,320	4,02,91,066	..	4,55,32,947	-52,41,881
TOTAL CENTRAL GOVERNMENT									
	4,46,356	55,708	85	5,01,979	3,86,849	1,15,130	..	..	+1,15,130
GRAND TOTAL CENTRAL AND STATE GOVERNMENTS									
	14,77,94,613	1,21,99,954	1,18,202	15,98,76,365	11,94,70,169	4,04,06,196	..	4,55,32,947	-51,26,751

(a) These are charged.

(b) Scheme-wise details not available.

No. 75-A—ACCOUNT OF WORKING EXPENSES OF THE ELECTRICITY SCHEMES during the year ended 31st March 1954—*contd.*

Projects	Works expenditure 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.	Replacements and Repairs 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 Repairs and Replacements from the Special Reserve Fund.	Establishment	Tools and Plant	Suspense	Cost of power creditable to bulk supply	Leave and other cash-allowment charges in England.	Loss or gain by exchange	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	12,52,941	60,87,837	7,22,100	4,462	7,17,638	4,462	48,715	..	48,715	..	11,28,315	2,07,889	23,87,337	..	..	..	1,18,14,901
Government of Bombay																	
<i>I—Hydro-Electric Schemes—</i>																	
Bhatner Electricity Scheme	..	16,985	..	..	..	..	..	..	..	..	3,002	267	..	..	86	..	20,310
Radhanagri Hydro Electric Schemes	..	38,210	..	..	..	..	..	..	..	..	32,763	..	..	..	..	..	68,973
Total I—Hydro-Electric Schemes	..	53,175	..	..	..	..	..	..	..	..	35,765	267	..	..	86	..	89,283
<i>II—Thermo-Electric Schemes—</i>																	
Hubi Electricity Undertaking	..	3,09,743	..	..	..	..	..	..	..	..	9,292	..	—4,386	..	..	..	3,14,049
Vijapur Power House	..	1,11,343	..	..	..	..	..	..	..	..	7,258	..	..	..	..	..	1,18,601
Electric Grid Schemes	..	48,62,522	..	..	..	..	..	..	..	..	11,96,953	..	..	..	..	..	68,59,475
Nasik Power House	..	849	..	..	..	..	..	..	..	..	8	..	..	..	..	..	857
Phalkan Power House	..	3,803	..	..	..	..	..	..	..	..	38	..	..	..	..	..	3,841
Total II—Thermo-Electric Schemes	..	50,88,260	..	..	..	..	..	..	..	..	12,13,540	..	—4,386	..	..	..	62,97,483
Total Government of Bombay	..	61,41,435	..	..	..	..	..	..	..	..	12,49,314	267	—4,386	..	86	..	(a) 63,86,708
Government of Madras (Composite) (b)																	
<i>I—Hydro-Electric Schemes—</i>																	
Pykkar Hydro-Electric Scheme	1,080	16,78,943	6,61,878	1,859	6,60,519	1,859	2,64,751	1,131	2,63,920	1,131	7,41,186	1,792	3,75,541	..	..	..	37,25,181
Mettur Hydro-Electric Scheme	3,578	27,46,323	7,28,975	20	7,28,955	20	2,91,680	—8,819	3,00,409	—8,819	4,90,184	—23,035	—60,645	..	..	..	41,86,950
Papanasam Hydro Electric Scheme	—7,273	13,83,827	4,47,333	..	4,47,333	..	1,78,634	..	1,78,634	..	5,15,008	2,031	2,74,623	..	..	..	27,94,183
Ceded Districts Scheme	..	3,56,911	..	..	..	..	..	..	..	..	1,30,778	9,278	..	..	..	..	4,96,987
Total I—Hydro-Electric Schemes	—2,805	61,66,004	18,38,186	1,379	18,36,807	1,379	7,94,975	—7,688	7,42,663	—7,688	18,77,136	—9,834	6,99,519	..	..	..	1,12,03,281

No. 75-A—ACCOUNT OF WORKING EXPENSES OF THE ELECTRICITY SCHEMES during the year ended 31st March 1954—*contd.*

Projects	Works expenditure 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	Tools and Plant	Suspense	Cost of power creditable to bulk supply	Leave and other liabilities in England charges in	Loss or gain by exchange	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Total brought forward	12,70,095	3,52,59,181	69,65,954	1,03,168	68,62,486	1,03,168	19,06,118	2,17,226	16,88,892	2,17,226	1,43,515	24,38,925	..	86	..	5,45,59,409
<i>Government of Orissa</i>																
<i>I—Hydro-Electric Schemes—</i>																
Indurina Transmission Scheme	..	28,600	3,732	..	3,732	..	..	..	..	..	..	..	..	..	..	32,338
Hirakud Power Utilisation Scheme	..	1,01,714	11,220	..	11,220	..	..	..	..	..	..	..	..	..	..	1,12,934
Total I—Hydro-Electric Schemes	..	1,30,320	14,952	..	14,952	..	..	..	..	..	..	..	..	..	..	1,45,272
<i>II—Thermo-Electric Schemes—</i>																
Cuttack Thermo-Electric Scheme	..	3,44,476	1,15,000	..	1,15,000	..	..	..	..	..	37,087	-10,985	..	..	..	4,85,558
<i>Town Electrification Schemes—</i>																
Town Electrification Scheme Group I	..	46,838	6,578	..	6,578	..	..	..	..	..	2,827	..	..	..	..	66,243
Town Electrification Scheme Group II	..	2,01,647	16,181	..	16,181	..	..	..	..	44,530	5,622	-7,555	..	..	..	2,62,725
Bairapada Electrification Scheme	..	1,08,306	26,952	..	26,952	..	..	..	..	..	3,004	..	..	..	..	1,38,262
Total II—Thermo-Electric Schemes	..	7,01,267	1,66,711	..	1,66,711	..	..	..	..	44,530	48,520	-18,240	..	..	..	9,42,788
Total Government of Orissa	..	8,31,587	1,81,663	..	1,81,663	..	..	..	..	44,530	48,520	-18,240	..	..	..	10,88,060 (a)
<i>Government of Punjab</i>																
<i>I—Hydro-Electric Schemes—</i>																
Uhl River Scheme—	769	3,82,547	2,60,300	1,57,551	1,02,749	1,57,551	..	..	..	..	8,115	..	..	..	..	11,17,749
Production	..	1,44,508	4,85,600	3,35,583	1,80,017	3,35,583	..	..	..	2,16,518	61,629	..	..	..	..	9,15,419
Transmission	..	408	25,300	22	25,278	22	..	..	..	372	6	..	..	..	..	26,087
Bulk Supply	..	2,21,998	7,99,000	8,174	7,90,886	8,114	..	..	..	11,10,226	2,189	..	..	..	..	21,14,430
Distribution	2,026	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total I—Hydro-Electric Schemes, Uhl River Scheme	9,949	7,49,462	15,40,200	6,07,270	10,38,930	6,07,270	..	..	..	18,02,144	71,939	..	..	..	..	41,73,694

No. 75-A—ACCOUNT OF WORKING EXPENSES OF THE ELECTRICITY SCHEMES during the year ended 31st March 1964—concl'd.

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	Leave and other charges in England	Loss or gain by exchange	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	19,77,952	5,01,41,142	1,36,45,347	8,43,920	1,28,02,127	8,43,220	21,23,208	2,17,226	19,06,982	2,17,226	1,40,23,337	3,33,017	33,25,918	13,10,280	86	..	8,68,80,287
Government of Mysore																	
<i>I—Hydro-Electric Schemes—</i>																	
Cauvery Power including Shimsha and Malatma Gandhi Schemes.	..	44,66,366	65,37,915	15,67,814	49,70,101	15,67,814	..	..	..	..	32,61,796	3,13,728	—8,767	..	..	..	1,45,61,036
Boilery Electricity Scheme	..	30,727	..	..	..	..	..	..	..	..	29,606	2,487	..	..	..	..	63,023
Total I—Hydro-Electric Schemes	..	44,87,093	65,37,915	15,67,814	49,70,101	15,67,814	..	..	..	..	32,81,606	3,16,215	—8,767	..	..	..	1,46,14,059
<i>II—Thermo-Electric Schemes</i>																	
Saadar Scheme	..	1,377	..	..	..	..	..	..	..	..	970	..	..	..	..	..	2,347
Total Government of Mysore	..	44,88,470	65,37,915	15,67,814	49,70,101	15,67,814	..	..	..	..	32,82,576	3,16,215	—8,767	..	..	..	1,46,16,406 (a)
Government of Patiala and East Punjab States Union																	
<i>I—Hydro-Electric Schemes</i>	94,678	6,37,132	32,500	8,948	29,552	..	..	..	..	..	3,22,255	4,553	—98,404	..	..	..	9,83,666
<i>II—Thermo-Electric Schemes</i>	2,55,040	8,74,936	80,000	..	80,000	..	..	..	..	..	3,76,898	2,109	23,513	..	..	..	16,12,195
Total Government of PEPFU	3,49,618	15,12,068	1,12,500	8,948	1,08,552	..	..	..	..	..	6,99,853	6,662	—74,892	..	..	..	25,95,861 (a)

No. 76—ACCOUNT OF OTHER REVENUE EXPENDITURE connected with ELECTRICITY SCHEMES for the year ended 31st March 1954

	Government of Coorg	Government of Himachal Pradesh	Government of Andhra (a)	Government of Assam	Government of Bihar	Government of Bombay	Government of Madras (Composite) (b)	Government of Madras (Residuary) (d)	Government of Orissa	Government of Punjab	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Shaurashtra	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment charges	47,450	..	36,753	35,221	3,48,282	99,748	84,660	2,27,138	52,349	4,905	1,45,947	12,772	1,61,506	1,03,491	4,53,298
Grants-in-aid	..	..	..	..	..	1,000	..	..	..	..	..	..	..	..	1,000
Development Schemes	3,10,358	..	..	..	..	..	..	13,772	..	..	..	..	..	..	3,24,130
Miscellaneous expenditure (including surveys)	85,644	2,500	56,745	..	4,470	4,088	2,65,935	2,86,698	14,349	237	..	3,698	..	..	7,26,348
Surpluses	..	..	..	..	..	..	..	..	..	..	..	..	..	6,197	6,197
Charges in England—															
Leave Salaries and Deputation Pay	..	..	..	..	..	1,000	..	..	..	..	..	..	..	..	1,000
Sterling Overseas Pay	..	..	..	..	..	2,000	..	..	..	..	..	..	..	..	2,000
Stores for India	..	..	..	..	..	..	28,080	1,520	..	..	..	..	..	..	28,600
Other Charges	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Deficit—Cost on account of Establishment debited to the head "81-A"	..	..	..	..	..	3,000	..	..	..	..	..	..	..	..	3,000
Total	4,43,456	2,500	21,992	35,221	3,52,712	1,04,834	2,09,365	74,852	66,698	4,688	1,45,947	16,470	1,61,506	1,09,688	17,40,573
Charged	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Voted	4,43,456	2,500	21,992	35,221	3,52,712	1,04,834	2,09,365	74,852	66,698	4,688	1,45,947	16,470	1,61,506	1,09,688	17,40,573

(a) Represents transactions for the period from 1st October, 1953 to 31st March 1954.
(b) Represents transactions for the period from 1st April, 1953 to 30th September, 1953.

No. 76-A—ACCOUNT of CAPITAL OUTLAY ON ELECTRICITY SCHEMES during and to end of the year 1953-54

	Expenditure during the year							Total	Expenditure to end of the year
	Works	Establishment	Tools and Plant	Suspense	Leave and other Establishment charges in England	Loss or gain by exchange	Deduct—Receipts and Recoveries on Capital Account		
CENTRAL GOVERNMENT	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India General									
<i>II—Thermo-Electric Schemes—</i> Electric Plant for Power House at Port Blair	..	6,261	67,731	..	..	..	..	73,992	6,24,308
<i>Deduct—Outlay financed from ordinary Revenues.</i>								..	..
Net outlay outside the Revenue Account.								(a) 73,992	6,24,308
Bhopal									
<i>II—Thermo Electric Schemes—</i> Bhopal Electric Supply Scheme	2,10,260	..	..	..	..	..	..	2,10,230	11,52,167
<i>Deduct—Outlay financed from ordinary Revenues.</i>								..	76,000
Net outlay outside the Revenue Account.								(a) 2,10,260	10,76,167
Himachal Pradesh									
<i>I—Hydro-Electric Schemes—</i> Extension of Electric Supply from Manli to Sunder Nagar and Balh Valley.	1,41,908	..	..	..	..	..	..	1,41,908	(d) 4,34,638
Installation of 100 K.W. Set at Rampur	1,43,033	..	..	..	..	..	..	1,43,033	
TOTAL	2,84,941	..	..	..	..	..	..	2,84,941	4,34,638
<i>Deduct—Outlay financed from ordinary Revenues.</i>								..	..
Net outlay outside the Revenue Account								(a) 2,84,941	4,34,638
Vindhya Pradesh									
<i>II—Thermo-Electric Schemes (b)</i>	97,569	..	..	..	..	..	..	97,569 (b)	2,09,187
<i>Deduct—Outlay financed from ordinary Revenues.</i>								..	90,513
Net outlay outside the Revenue Account								(a) 97,569	1,18,674
Assam									
<i>I—Hydro-Electric Schemes—</i> Hydro-Electric Scheme (Manipur)	13,330	240	..	..	..	..	..	13,570	74,580
<i>II—Thermo-Electric Schemes—</i> Nationalisation of Agartala Electric Supply, Tripura.	3,68,395	..	..	..	..	..	..	3,68,395	3,71,724
TOTAL	3,81,725	240	..	..	..	..	..	3,81,965	4,46,304
<i>Deduct—Outlay financed from ordinary Revenues.</i>								(a) 9,827	9,827
Net outlay outside the Revenue Account.								3,72,138 (a)	4,36,477
Saurashtra									
<i>II—Thermo Electric Schemes—</i> Electric Supply undertaking in Kutch (c)	59,897	14,902	..	..	..	..	3,804	70,995	7,85,665
<i>Deduct—Outlay financed from ordinary Revenues.</i>								..	..
Net outlay outside the Revenue Account.								70,995 (c)	7,85,665
Total Central Government Capital outlay on Electricity Schemes.								11,19,722	36,52,239
<i>Deduct—outlay financed from ordinary Revenues.</i>								9,827	1,76,340
Net outlay outside the Revenue Account								11,09,895	34,75,929

(a) These are Voted.

(b) Scheme-wise and minor head-wise details not available.

(c) See foot-note (d) on page 403.

(d) Scheme-wise details not available.

No 76-A—ACCOUNT of CAPITAL OUTLAY on ELECTRICITY SCHEMES during and to end of the year 1953-54—*contd.*

	Expenditure during the year							Expenditure to end of the year
	Works	Establishment	Tools and Plant	Suspense	Leave and other Establishment Charges in England	Deduct—Receipts and Recoveries on Capital Account	Total	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
STATE GOVERNMENTS								
Government of Bhopal								
<i>II—Thermo-Electric Schemes—</i>								
Bhopal Electric Supply Schemes	54,946	..	..	..	..	..	54,946	1,45,858
<i>Deduct—Outlay financed from Ordinary Revenues</i>							(a) 54,946	1,45,858
Net outlay outside the Revenue Account							..	..
Government of Vindhya Pradesh								
<i>II—Thermo-Electric Schemes</i>	53,483	..	..	..	..	..	(d) 53,483	76,727
<i>Deduct—Outlay financed from ordinary Revenues</i>							(a) 53,483	76,727
Net outlay outside the Revenue Account							..	..
Government of Andhra (e)								
<i>I—Hydro-Electric Schemes—</i>								
Machkund Hydro-Thermal Scheme	1,45,54,687	10,01,139	6,18,504	—58,76,333	..	(b) 21,37,648	81,60,349	14,95,31,232
Tungabhadra Hydro-Thermal Scheme (f)	63,36,083	2,58,149	2,50,244	17,37,148	..	(c) 3,39,114	82,42,510	2,68,24,646
Chittoor Hydro Thermal Scheme (f)	2,86,144	25,462	6,678	..	..	14,241	3,04,043	11,36,990
Total I-Hydro-Electric Schemes (f)	2,11,76,914	12,84,750	8,75,426	—41,39,185	..	24,91,003	1,67,06,902	17,74,92,868
<i>II—Thermo-Electric Schemes—</i>								
Nellore Thermal Scheme (f)	6,61,602	75,073	8,758	..	..	43	6,45,390	80,96,923
GRAND TOTAL	2,17,38,516	13,59,823	8,84,184	—41,39,185	..	24,91,046	1,73,52,292	18,55,89,791
<i>Deduct—Amount financed from the funds of the Composite State of Madras</i>							..	16,82,37,499
<i>Deduct—Outlay financed from ordinary Revenues</i>							..	(g) ..
Net outlay outside the Revenue Account							1,73,52,292 (a)	1,73,52,292
Government of Assam								
<i>I—Hydro-Electric Schemes—</i>								
Umtra Hydro-Electric Scheme	6,72,639	79,507	1,13,886	—60,394	..	2,066	(a) 8,03,572	8,30,172
<i>Deduct—Outlay financed from ordinary Revenues</i>							..	26,600
Net outlay outside the Revenue Account							8,03,572 (a)	8,03,572
Government of Bihar								
<i>II—Thermo Electric Schemes—</i>								
Dehri-Sasaram Electrification Scheme	—1,33,571	—18,359	..	..	..	..	—1,51,930	4,10,572
Dehri-Sasaram lift Irrigation Scheme	..	..	..	..	..	..	..	5,81,232
300 Tube wells in North Bihar (Electrical Portion)	34,40,523	1,07,812	..	10,07,705	..	..	45,56,040	1,47,28,661
	33,06,952	89,453	..	10,07,705	..	..	44,04,110	1,57,20,465
Carried over							1,81,55,864	1,81,55,864

(a) There are Voted.

(b) Includes Rs. 20,64,911 representing "Deduct—share of Orissa Government in the joint Scheme".

(c) Includes Rs. 3,37,067 representing "Deduct—amount recoverable from Mysore Government for common Works on Tungabhadra project".

(d) Scheme-wise and minor head-wise details are not available.

(e) Represents transactions for the period from 1st October 1953 to 31st March 1954.

(f) See the note on page 434.

(g) Includes Rs. 8,640 being the preliminary expenditure on the survey of the project, corrected *proforma* in 1953-54 (II Half). See also footnote (e) on page 427.

No. 76-A—ACCOUNT of CAPITAL OUTLAY ON ELECTRICITY SCHEMES during and to end of the year 1953-54—*contd.*

	Expenditure during the year							Expenditure to end of the year
	Works	Establishment	Tools and Plant	Suspense	Leave and other Establishment charges in England	Deduct—Receipts and Recoveries on Capital Account	Total	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ..							1,81,55,864	1,81,55,864
Government of Bihar—concd.	33,06,952	89,453	..	10,07,705	..	..	44,04,110	1,57,20,465
Kodarma Electric Supply Scheme	1,32,714	..	..	..	..	..	1,32,714	5,91,802
Gridih Electric Supply Scheme	1,89,464	..	..	..	..	..	1,89,464	7,52,334
Hazaribagh Electric Supply Scheme.	1,62,304	..	..	..	..	..	1,62,304	12,81,590
Sindri-Sarai-Della Digwadih-Electrification Scheme.	6,42,728	..	..	..	..	..	6,42,728	11,76,278
Electrification of Mines and Villages of Kodarma, Jalalabad, Lokia and Domchanch.	5,76,764	..	..	..	..	..	5,76,764	9,55,771
Electrification of Madhupur, Jasidih, Deoghar and Village En-route.	11,79,143	..	6,434	..	..	..	11,85,577	16,85,920
Electrification of Ranigang Coal field Area Scheme.	1,45,488	..	..	..	..	..	1,45,488	6,40,695
Buxar Electric Supply Scheme	1,33,562	..	..	—14,262	..	..	1,19,300	3,31,546
Gaya Electric Supply Scheme	5,13,065	..	..	..	..	..	5,13,065	29,21,960
Dehri-Sasaram lift Irrigation Extension Scheme.	35,745	3,730	..	..	..	..	39,475	7,49,852
25 Tube Wells Scheme under the Intensive cultivation Programme.	2,87,307	1,02,569	..	..	..	..	3,89,876	25,74,703
Electrification of Village Nagwa	59	..	..	..	..	..	59	32,114
Electrification of eleven Villages situated close to the main transmission line of P.B.E.E.B. Scheme.	42,484	..	..	..	..	..	42,484	95,649
Electrification of Sirka Colliery Scheme.	1,774	..	..	..	..	..	1,774	1,18,598
Electrification of Ganespur, Madhubani Area in Katras Coal-field Scheme.	5,20,394	..	..	..	..	..	5,20,394	5,72,411
Electrification of Sabour Village	7,951	..	..	..	..	..	7,951	16,900
Daltanganj Electric Supply Scheme.	5,01,421	..	..	..	..	..	5,01,421	5,01,581
Transmission line for Bihar Grid Scheme.	..	..	..	..	..	..	..	2,48,233
Electrification of 350 Tube Wells under T.C.A. Programme.	8,83,420	30,551	30,825	—17,612	..	..	9,27,184	9,27,184
Electrification of Begusarai Town Scheme.	30,024	..	..	..	..	..	30,024	30,024
Electrification of Village Maur and Teaus.	20,248	..	..	..	..	..	20,248	20,248
Electrification of Aurangabad ..	5,33,616	..	..	..	..	..	5,33,616	5,33,616
Electrification of four Villages situated close to the Main Transmission line of P.B.E.E.B. Scheme.	92,808	..	..	..	..	..	92,808	92,808
Electrification of Villages Nubatpur, Sarangpur, Telhal, Panapur, Telhari, Tejpur and Marwara.	556	..	..	..	..	..	556	556
Electrification of Buxar Town and Seven Villages.	1,93,608	..	..	..	..	..	1,93,608	1,93,608
Electrification of Gobindpur on G.T. Road.	29,994	..	..	..	..	..	29,994	29,994
Meter Relay Testing Scheme	2,878	..	..	..	..	..	2,878	2,878
Pumping Set at Cherwer and Palwar Villages	48,581	..	..	..	..	..	48,581	48,581
Seraikella and Kharsawan Electricity Supply. (b)	..	..	..	..	..	..	..	..
Kanka Power House. (c)	..	..	..	..	..	..	..	..
TOTAL	1,02,15,052	2,26,303	37,259	9,75,831	..	..	1,14,54,445	3,27,47,889
Deduct—Outlay financed from ordinary Revenues.							(a) 2,77,421	45,64,592
Net outlay outside the Revenue Account							(a) 1,11,77,024	2,81,83,297
Carried over							2,93,32,888	4,63,39,161

(a) These are Voted.

(b) The Scheme was taken over by the State Electricity Department on integration of the former Indian States of Seraikella and Kharsawan. No Capital expenditure has been incurred by the Government of Bihar.

(c) The Scheme was taken over by the Electricity Department from the Public Works Department. No amount has been adjusted under Electricity Capital expenditure heads.

No. 75 A—ACCOUNT of CAPITAL OUTLAY ON ELECTRICITY SCHEMES during and to end of the year 1953-54—contd.

	Expenditure during the year							Expenditure to end of the year/to the end of 30th September 1953 (c)
	Works	Establishment	Tools and Plant	Suspense	Leave and other charges in England	Deduct—Receipts and Recoveries on Capital Account	Total	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward								
Government of Bombay							2,93,32,888	4,63,39,161
<i>I—Hydro-Electric Schemes—</i>								
Bhatgar Electricity Scheme	4,017	703	60	..	20	..	4,800	(h) 4,15,597
Electric Grid Schemes	59,67,259	2,84,119	..	-29,622	428	4,315	62,17,869	1,45,62,324
Total I—Hydro-Electric Schemes	59,71,276	2,84,822	60	-29,622	448	4,315	62,22,609	1,49,77,921
<i>II—Thermo-Electric Schemes—</i>								
Hubli Electricity Undertaking	68,814	4,030	..	..	..	..	72,844	14,85,955
Vijaypur Power House	1,700	297	25	..	8	..	2,030	(h) 33,326
Electric Grid Schemes	1,83,96,635	18,21,410	..	-23,26,842	2,572	1,00,573	1,77,93,202	9,45,97,041 (g)
Total II—Thermo-Electric Schemes	1,84,67,149	18,25,737	25	-23,26,842	2,580	1,00,573	1,78,68,076	9,61,16,322
GRAND TOTAL	2,44,38,425	21,10,559	85	-23,56,464	3,028	1,04,888	2,40,90,745	11,10,94,243
Deduct—Outlay financed from Ordinary Revenues							(a)52,27,662	6,89,33,442
Not Outlay Outside the Revenue Account							1,88,63,083 (a)	4,21,60,801
Government of Madhya Pradesh (i)	..	..	..	..	..	..	..	..
Government of Madras (Composite) (b)								
<i>I—Hydro-Electric Schemes—</i>								
Pykara Hydro-Electric Scheme	93,08,444	4,93,354	-94,980	19,67,284	..	2,47,669	1,14,26,433	13,62,62,890
Mettur Hydro-Electric Scheme	23,55,350	2,04,329	36,014	20,77,390	..	1,526	46,71,557	7,70,86,765
Papanasam Hydro-Electric Scheme	20,07,256	1,04,915	-43,175	12,64,154	..	37,169	32,95,981	6,22,23,120
Mashkund Hydro-Electric Scheme	1,25,61,180	9,37,651	3,26,802	30,78,812	..	21,75,955 (d)	1,47,28,490	8,22,69,769
Ceded Districts Scheme	2,48,875	55,403	4,958	..	..	..	3,09,236	98,83,704
Tungabhadra Hydro-Electric Scheme	52,12,946	1,46,591	1,04,303	13,035	..	17	54,50,788	70,33,698
Payment of Compensation for Acquisition of Electric Undertakings of Local authorities and private Companies	1,04,739	..	..	..	..	..	1,04,739	20,13,694
Total I—Hydro-Electric Schemes	3,17,98,790	19,42,243	3,33,922	83,74,605	..	24,62,336	3,99,87,224	37,67,73,640
<i>II—Thermo-Electric Schemes—</i>								
Vishakhapatnam Thermal Scheme	7,08,551	48,289	7,085	..	..	..	7,63,925	(e) 97,00,653
Vijayavada Thermal Scheme	4,71,417	38,505	4,663	65,40,513	..	557	70,54,561	2,73,85,015 (f)
Madras Thermal Scheme	35,58,032	3,10,914	58,021	34,07,110	..	..	73,34,077	7,74,98,166
Arantapur Thermal Scheme	34,540	2,233	110	..	..	..	36,883	9,08,253
Sandur Thermal Scheme	-2,168	-491	-76	..	..	..	-2,733	93,939
Poddatur Thermal Scheme	85,449	6,430	989	..	..	..	92,868	6,28,520
Kurnool Thermal Scheme	1,00,865	3,034	368	..	..	..	1,04,267	8,06,852
Cuddapah Thermal Scheme	8,790	1,625	130	..	..	..	10,595	9,27,282
Rajahmundry-Samalkot Extension Scheme	4,98,321	26,482	3,304	10,02,671	..	547	15,30,231	1,89,66,119
Carried over	54,63,819	4,37,021	74,664	1,09,50,294	..	1,104	1,69,24,694	13,69,14,799
	3,17,98,790	19,42,243	3,33,922	83,74,605	..	24,62,336	3,99,87,224	37,67,73,640
							4,81,95,971	8,34,99,962

(a) These are Void.

(b) Represents transactions for the period from 1st April, 1953 to 30th September, 1953.

(c) For the Government of Madras (Composite) only.

(d) Includes Rs. 21,29,038 representing "Deduct—Share of Orissa Government on the joint Scheme".

(e) 'Parvathipur Scheme' and 'Srikakulam Thermal Scheme' merged with this scheme in 1953-54.

(f) 'Ongole Scheme' merged with this Scheme in 1953-54.

(g) Includes expenditure of Rs. 1,844 and Rs. 9,915 pertaining to 'Bhatgar Electricity Scheme' and 'Vijaypur Power House' respectively respectively shown under this Scheme during the year 1949-50.

(h) See footnote (a) above.

(i) The State Electricity Projects had been transferred to the Madhya Pradesh Electricity Board from 1st April 1952.

No. 76-A—ACCOUNT of CAPITAL OUTLAY on ELECTRICITY SCHEMES during and to end of the year 1953-54—contd.

	Expenditure during the year								Expenditure to end of the year/to the end of 30th September, 1953 (c)
	Works	Establishment	Tools and Plant	Suspense	Leave and other Establishment charges in England	Loss or gain by exchange	Deduct—Receipts and Recoveries on Capital Account	Total	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward								4,81,95,971	8,84,99,962
Government of Madras (Composite)—c nald.	3,17,98,790	19,42,243	3,23,922	83,74,605	..	..	24,62,336	3,99,87,224	37,67,73,640
Nellore Thermal Scheme	54,63,819	4,37,021	74,664	1,09,50,204	..	..	1,104	1,69,24,694	13,69,14,709
West Godavari District Electrification Scheme	3,01,261	18,107	1,672	..	..	..	672	3,20,368	74,81,287
Tadpatri Thermal Scheme	63,361	7,288	633	..	..	..	..	71,282	25,19,799
Nandyal Thermal Scheme	—595	220	34	..	..	..	..	—341	6,08,941
Madanapalli Thermal Scheme	13,304	864	132	..	..	..	..	14,300	6,71,235
Chittoor Thermal Scheme	1,19,993	15,882	1,883	..	..	..	..	1,37,758	8,22,400
Total II—Thermo Electric Schemes	9,296	516	736	..	..	..	..	10,548	10,548
GRAND TOTAL	59,70,439	4,79,898	79,754	1,09,50,294	..	..	1,776	1,74,78,609	14,90,29,109
Deduct—Outlay financed from Ordinary Revenues	3,77,89,229	24,22,141	4,13,676	1,93,24,899	..	..	24,64,112	5,74,65,833	52,58,02,749 (c)
Net Outlay Outside the Revenue Account								(a)	91,56,660
Government of Madras (Residuary) (b)									51,66,46,089
I—Hydro-Electric Schemes—									
Pykara Hydro-Electric Scheme	1,11,55,935	6,41,638	1,85,480	—22,34,359	..	..	31,530	97,17,164	14,59,80,498 (d)
Mettur Hydro-Electric Scheme	48,03,860	4,19,170	15,283	—17,14,617	..	..	554	35,23,142	8,06,09,907
Papanasam Hydro-Electric Scheme	50,79,889	4,15,012	—73,184	—11,69,150	..	..	9,751	42,42,816	6,64,65,937
Payment of Compensation to Local Authority	—53,41,473	..	..	..	..	..	..	—53,41,473	—42,11,713
Total I—Hydro-Electric Schemes	1,56,98,211	14,75,820	1,27,579	—51,18,126	..	..	41,835	1,21,41,649	28,88,44,629
II—Thermo-Electric Schemes—									
Madras Thermal Scheme	81,88,050	5,12,942	3,01,987	—25,80,825	..	..	..	64,22,154	8,39,20,319
Total II—Thermo-Electric Schemes	81,88,050	5,12,942	3,01,987	—25,80,825	..	..	..	64,22,154	8,39,20,319
GRAND TOTAL	2,38,86,261	19,88,762	4,29,566	—76,98,951	..	..	41,835	1,85,63,803	37,27,64,948 (d)
Deduct—Outlay Financed from Ordinary Revenues								..	..
Deduct—Amount financed from the funds of the Composite State of Madras								..	35,42,01,145 (d) (-)
Net Outlay Outside the Revenue Account								1,85,63,803 (a)	1,85,63,803
Carried over								12,42,25,607	10,70,63,768

) These are Voted.

) Represents transactions for the period from 1st October, 1953 to 31st March, 1954.

) For Government of Madras (Composite) only.

) Includes Rs. 444 *proforma* corrected in 1953-54 (II Half).

) Out of the total progressive outlay of Rs. 52,58,02,749 incurred by the Government of Madras (Composite), upto 30th September 1953. Sums of Rs. 16,82,23,859 and Rs. 35,42,00,701 representing the progressive outlay in respect of schemes gone over to Andhra and Madras (Residuary) respectively have been taken over in the books of the respective States and shown against the head "Deduct—Amount financed from the funds of the Composite State of Madras; and the balance amount of Rs. 33,73,189 representing schemes gone over to Mysore State is to be taken over in the books of that State.

No. 76-A— ACCOUNT of CAPITAL OUTLAY ON ELECTRICITY SCHEMES during and to end of the year 1953-54—contd.

	Expenditure during the year							Expenditure to end of the year
	Works	Establishment	Tools and Plant	Suspense	Leave and Other Establish- ment charges in England	Deduct— Receipts and Re- coveries on Capital Account	Total	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward							12,42,25,607	10,70,63,765
Government of Orissa								
<i>I—Hydro-Electric Schemes—</i>								
Machkund (Duduma) Hydro-Electric Scheme	33,13,096	2,18,885	3,31,167	87,148	..	26,619	39,23,677	1,99,14,392
Duduma Transmission Scheme	2,29,972	90,222	85,663	11,21,928	..	..	15,27,785	25,25,592
Hirakud Power Utilisation Scheme (b)	8,81,689	49,350	55,671	1,57,099	..	866	11,42,943	14,85,932
Total I—Hydro Electric Schemes	44,24,757	3,58,457	4,72,501	13,66,175	..	27,485	65,94,405	2,39,05,916
<i>II Thermo-Electric Schemes—</i>								
Cuttack Thermo-Electric Scheme	3,03,800	41,864	—20,000	2,32,315	..	..	5,57,979	79,92,364
Town Electrification Schemes—								
Town Electrification Scheme Group I	28,218	..	2,778	..	..	..	30,996	3,47,653
Town Electrification Scheme Group II	13,144	..	4,755	..	..	..	17,899	4,62,867
Baripada Electrification Scheme	6,488	..	..	..	..	..	6,488	4,64,362
Small towns and Rural Electrification Scheme	2,59,027	600	..	..	..	..	2,59,627	2,59,627
Total II—Thermo-Electric Schemes	6,10,677	42,464	—12,467	2,32,315	..	..	8,72,989	95,26,873
GRAND TOTAL	50,35,434	4,00,921	4,60,034	15,98,490	..	27,485	74,67,394	3,34,32,789
Deduct—Outlay financed from Ordinary Revenues							(a) 2,29,392	36,41,042
Add—Repayment of Capital Expenditure financed from Ordinary Revenues							..	17,98,192
Net Outlay Outside the Revenue Account	..	..	..	..	..	..	(a) 72,38,002	3,15,89,959
Government of Punjab								
<i>I—Hydro-Electric Schemes—</i>								
Uhl River Scheme—								
Production	66,379	6,691	1,059	..	..	835	73,294	3,02,82,672
Transmission	18,70,120	1,79,752	16,619	—75,23,169	..	298	—54,56,976	2,16,73,621
Bulk Supply	—1,115	385	49	..	..	..	—681	8,37,262
Distribution	47,33,437	4,40,337	25,226	..	..	28,619	51,70,381	2,55,70,302
Total I—Hydro-Electric Schemes—Uhl River Scheme	66,68,821	6,27,165	42,953	—75,23,169	..	29,752	—2,13,982	7,83,63,857
<i>II—Thermo-Electric Schemes—</i>								
Gurgaon Electric Supply Scheme	46,339	2,880	207	—6,88,685	..	..	—6,39,259	—9,01,445
Percepur Electric Supply Scheme	—5,19,584	—35,233	—442	..	..	..	—5,53,259	3,04,925
Panipat Jagadhri Servicing Plant	13,11,909	82,566	790	—20,992	..	—2,535	13,76,808	56,74,501
Falwal Electric Supply Scheme	36,559	2,198	448	..	..	..	39,205	1,54,274
Abhar Electric Supply Scheme	1,10,103	7,011	731	—11,762	..	915	1,05,168	6,84,317
Moga Electric Supply Scheme	47,930	2,926	318	—39,889	..	9,248	2,037	6,93,005
Karnal Electric Supply Scheme	41,222	2,573	45	—3,00,906	..	76,588	—3,33,654	—9,835
Fazilka Electric Supply Scheme	24,162	1,518	161	—5,011	..	54	20,776	5,36,915
Bahadurgarh Electric Supply Scheme	75,358	4,747	1,089	—1,92,386	..	..	—1,11,192	1,58,284
Sonepat Electric Supply Scheme	24,714	1,524	29	..	..	..	26,267	72,570
Jagadhri Electric Supply Scheme	—16,068	—1,547	—13	..	..	..	—17,628	3,63,201
Carried over	11,82,644	73,163	3,363	—12,59,631	..	84,270	—84,731	77,30,612
	66,68,821	6,27,165	42,953	—75,23,169	..	29,752	—2,13,982	7,83,63,857
							13,14,63,609	13,86,53,704

(a) These are voted.

(b) The nomenclature of the "Hirakud Hydro-Electric (Distribution) Scheme" has been changed to "Hirakud Power Utilisation Scheme".

No. 76-A—ACCOUNT of CAPITAL OUTLAY on ELECTRICITY SCHEMES during and to end of the year 1953-54—contd.

	Expenditure during the year							Expenditure to end of the year
	Works	Establishment	Tools and Plant	Suspense	Leave and other Establishment charges in England	Deduct—Receipts and Recoveries on Capital Account	Total	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward							13,14,63,609	13,86,53,704
Government of Punjab—contd.								
II—Thermo-Electric Schemes—contd.								
Brought forward	66,68,821	6,27,165	42,953	-75,23,169	..	29,752	-2,13,982	7,83,63,857
	11,82,644	73,163	3,363	-12,59,631	..	84,270	-84,731	77,30,612
Rupar Electric Supply Scheme	16,536	1,029	466	..	..	2	18,029	3,87,773
Kalka Electric Supply Scheme	11,220	553	316	..	..	..	12,089	2,52,367
Electrification of Colony, Gurgaon	6,463	396	32	..	..	..	6,891	91,530
Electrification of Colony, Karnal	13,579	849	15	..	..	..	14,443	1,13,740
Electrification of Colony, Panipat	43,900	2,781	38	..	..	..	46,719	1,66,627
Electrification of Colony, Sonapat	9,955	626	10	..	..	..	10,591	58,962
Jagadhri Industrial Township	-6,077	-373	3	..	..	11	-6,458	-7,995
Bahadurgarh Industrial Township	2,053	126	16	..	..	..	2,195	13,277
Panipat Industrial Township	-254	-188	..	..	..	3	-445	1,55,592
Sonapat Industrial Township	19,531	1,159	17	..	..	..	20,707	91,816
Irrigation Branch Tube-wells in Panipat	-1,090	-438	..	..	..	3	-1,531	4,35,601
Irrigation Branch Tube Wells in Jagadhri Area	9,73,466	62,227	1,095	..	..	53	10,36,735	23,90,295
Panipat Outside Licensed Area	29,004	1,850	25	..	..	..	30,879	1,02,876
Karnal Outside Licensed Area	2,92,753	18,701	322	..	..	113	3,11,663	5,65,692
Jagadhri Outside Licensed Area	17,869	1,141	15	..	..	1,636	17,389	31,062
Electrification of Colony, Palwal	16,076	1,026	31	..	..	..	17,133	17,133
Total II—Thermo-Electric Schemes	26,27,628	1,64,628	5,764	-12,59,631	..	86,691	14,52,298	1,26,06,554
GRAND TOTAL	92,96,449	7,91,793	48,717	-87,82,800	..	1,15,843	12,38,316	9,09,70,411
Deduct—Outlay financed from Ordinary Revenues							..	(b) 51,482
Net Outlay Outside the Revenue Account							(a) 12,38,316	(b) 9,09,18,929
Government of Uttar Pradesh								
II.—Thermo-Electric Schemes—								
Kanpur Electricity Supply Administration	28,75,762	1,62,367	40,908	-5,30,906	..	5,49,114	19,99,017	5,09,89,550
Azamgarh Electricity Supply Administration	10,416	4,641	..	..	..	..	15,057	3,06,257
Sitapur Power House	3,00,000	..	..	..	..	..	3,00,000	3,00,000
Total	31,86,178	1,67,008	40,908	-5,30,906	..	5,49,114	23,14,074	5,15,95,807
Deduct—Outlay financed from Ordinary Revenues							..	..
Net Outlay Outside the Revenue Account							(a) 23,14,074	5,15,95,807
Carried over							13,50,15,909	23,11,68,440

(a) These are Voted.

(b) Includes correction of Rs. 5,47,414 being expenditure on the electrification of refugee Colonies during 1949-50, transferred *proforma* from the head "81" to the head "81-A".

I and II.—Electricity Schemes.

No. 76-A—ACCOUNT of CAPITAL OUTLAY on ELECTRICITY SCHEMES during and to and of the year 1953-54—*contd.*

	Expenditure during the year							Expenditure to end of the year
	Works	Establishment	Tools and Plant	Suspense	Leave and other Establishment charges in England	Deduct—Receipts and Recoveries on Capital Account	Total	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward							13,50,15,999	28,11,68,440
Government of West Bengal								
<i>I—Thermo-Electric Schemes—</i>								
Barrackpore Electric Supply Scheme	1,30,350	..	32,463	..	..	22	1,62,791	8,14,889
Cooch-Bihar Electric Supply Scheme	27,422	3,000	16,500	..	..	..	46,922	2,38,266
Bulk Power Supply Scheme to Garia, Rajpur, Sonarpur & Barnipur	24,656	800	45,073	..	..	..	70,529	1,36,762
Bulk Power Supply Scheme, to Camripur Electric Supply Co. Ltd.	2,19,815	5,000	3,600	..	..	..	2,28,415	3,00,801
Power Supply Scheme to Raniganj Coal fields	1,53,069	5,000	3,949	..	..	1,81,005	—18,987	—63,908
Acquisition of Kurseong and Siliguri Electric Supply Undertakings	2,13,850	..	2,932	..	..	..	2,16,782	2,16,782
Bulk Power Supply Scheme to Bongaon Electric Supply Co. Ltd.	1,82,891	..	898	..	..	50,000	1,33,779	1,33,779
Bulk Power Supply Scheme to Joynagar, Majilpur and Diamond Harbour	1,15,717	..	2,493	..	..	75,000	43,210	43,210
<i>Development Schemes—</i>								
North Calcutta Rural Electrification Scheme	14,17,814	67,494	2,73,768	..	..	..	17,59,076	1,09,65,568
Diesel Electric Pool	..	..	..	..	..	..	..	4,90,505
Cooch-Bihar and Dinhat Electricity Extension Scheme	1,52,207	15,000	9,131	..	..	..	1,76,338	2,07,913
Total	26,37,791	96,294	3,90,797	..	..	3,06,027	28,18,855	1,34,84,587
Deduct—Outlay financed from Ordinary Revenues							(a) 8,83,441	18,20,601
Net outlay outside the Revenue Account							(a) 19,35,414	1,16,63,986
Government of Hyderabad								
<i>I—Hydro-Electric Schemes</i>								
Nizamsagar Hydro-Electric Scheme	20,00,776	1,87,687	93,684	—97,859	..	4,496	21,79,792	1,93,19,450
Thungabhadra Hydro-Electric Scheme	12,63,625	67,195	37,443	—237	..	6,110	13,61,916	22,90,423
Investigation of Hydro-Electric Schemes	13,801	3,49,830	..	—3,071	..	1,236	3,59,324	17,40,922
Total I—Hydro-Electric Schemes	32,78,202	6,04,712	1,31,127	—1,01,167	..	11,842	39,01,032	2,33,50,795
<i>II—Thermo-Electric Schemes—</i>								
Power Electricity	4,40,811	..	..	..	..	..	4,40,811	2,17,04,113
Electrification of community project area in Ruchur	2,08,774	..	..	..	..	..	2,08,774	(b) 5,06,243
Total II—Thermo-Electric Schemes	6,49,585	..	..	..	..	..	6,49,585	2,22,09,356
GRAND TOTAL—Carried over	39,27,787	6,04,712	1,31,127	—1,01,167	..	11,842	45,50,617	4,55,60,151
Carried over							13,69,51,413	29,28,32,426

(a) These are voted.

(b) Includes Rs. 2,96,409, corrected *proforma* in 1953-54.

No. 76-A—ACCOUNT of CAPITAL OUTLAY ON ELECTRICITY SCHEMES during and to end of the year 1953-54—*contd.*

	Expenditure during the year							Total	Expenditure to end of the year
	Works	Establishment	Tools and Plant	Suspense	Leave and other Establishment charges in England	Loss or gain by exchange	Deduct—Receipts and Recoveries on Capital Account		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward								13,69,51,413	29,28,32,426
Government of Hyderabad— concl. Brought forward	39,27,787	6,04,712	1,31,127	—1,01,167	..	..	11,842	45,50,617	4,55,60,161
Deduct—Outlay financed from Ordinary Revenues								..	..
Net outlay outside the Revenue Account								(a) 45,50,617	4,55,60,161
Government of Madhya Bharat									
I—Hydro-Electric Schemes— Chambal Hydel Scheme	24,54,393	5,42,776	43,418	—4,61,069	..	..	—71,183	26,50,701	1,47,61,786
II—Thermo-Electric Schemes— Central Power House Scheme Indore	26,85,671	39,179	..	—10,46,675	..	..	500	16,77,675	63,61,864
Electrification of Khargone Town	17,516	..	..	..	..	..	..	17,516	1,25,566
Electrification of Mahidpur Town	..	..	..	..	..	..	..	..	2,651
Electrification of Bind Town	2,33,411	13,004	..	..	..	..	..	2,46,415	4,47,415
Electrification of Shujalpur Town	1,24,404	8,454	..	..	..	..	..	1,32,858	2,15,429
Electrification of Sanawad Town	1,34,198	..	..	..	..	..	..	1,34,198	1,34,206
Ujjain Electricity Supply Scheme	4,74,656	23,084	..	..	..	..	..	4,97,740	12,08,696
Gwalior Electricity Supply Scheme	10,79,374	61,430	..	..	..	..	..	11,40,804	35,07,160
Shivpuri Electricity Supply Scheme	6,758	1,494	..	..	..	..	..	8,252	2,25,436
Indore Electricity Supply Scheme	1,34,179	..	..	..	..	..	..	1,34,179	20,72,209
Madhya Bharat Electricity Supply Narsingarh	..	..	..	..	..	..	..	..	18,742
Morena Electricity Supply Scheme	38,429	..	..	..	..	..	..	38,429	3,09,908
Jaora Power House	56,305	1,210	..	..	..	..	..	57,515	3,93,129
Dhar Electricity Supply Scheme	..	..	..	..	..	..	..	..	14,519
Rajgarh Electricity Supply Scheme	..	..	..	..	..	..	..	..	2,500
Suspense for other Electric Schemes	..	..	..	..	..	..	..	..	5,075
Purchase of store and stock for different power Houses in Madhya Bharat	..	..	..	..	..	..	..	..	47,923
Total II—Thermo-Electric Schemes	49,84,901	1,47,855	..	—10,46,675	..	..	500	40,85,581	1,50,92,428
Deduct—(i) Contribution from Development Fund, Indore.								..	2,45,315
(ii) Contribution from the Fund for Welfare and Develop- ment of Indore State								..	19,90,206
GRAND TOTAL	74,39,294	6,90,631	43,418	—15,07,744	..	..	—70,683	67,36,282	2,76,18,694
Deduct—Outlay financed from Ordinary Revenues								..	1,12,674
Net Outlay outside the Revenue Account								(a) 67,36,282	2,76,06,020
Carried over								14,82,38,312	36,58,98,597

(a) These are voted.

No. 76-A—ACCOUNT of CAPITAL OUTLAY on ELECTRICITY SCHEMES during and to end of the year 1953-54 - *contd.*

	Expenditure during the year							Expenditure to end of the year
	Works	Establishment	Tools and Plant	Suspense	Leave and other Establishment charges in England	Deduct—Receipts and Recoveries on Capital Account	Total	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward							14,82,38,312	36,58,98,697
Government of Mysore								
<i>I—Hydro-Electric Schemes—</i>								
Development Schemes (c)	2,06,23,799	..	3,39,830	28,82,627	..	2,865	2,38,43,391	(e) 24,65,10,323
Bellary Electric Scheme (d)	..	..	..	..	..	..	..	(d)
Total I—Hydro-Electric Schemes	2,06,23,799	..	3,39,830	28,82,627	..	2,865	2,38,43,391	24,65,10,323
<i>II—Thermo-Electric Schemes—</i>								
Sandur Scheme (d)	..	..	..	..	..	..	..	(d)
GRAND TOTAL	2,06,23,799	..	3,39,830	28,82,627	..	2,865	2,38,43,391	24,65,10,323
<i>Deduct—Outlay financed from Ordinary Revenues</i>								
<i>Net outlay outside the Revenue Account</i>							(a) 2,38,43,391	24,65,10,323
Government of Patiala and East Punjab States Union								
<i>I—Hydro-Electric Schemes—(c)</i>	..	..	..	..	..	..	..	4,12,015
<i>II—Thermo-Electric Schemes—(c)</i>	..	..	..	..	..	..	..	10,77,540
GRAND TOTAL	..	..	..	..	..	..	..	14,89,555
<i>Deduct—Outlay financed from Ordinary Revenues</i>							..	2,26,813
<i>Net Outlay outside the Revenue Account</i>							..	12,62,742
Government of Rajasthan								
<i>I—Hydro-Electric Schemes—</i>								
Bhupal Power Project	84,750	83,580	19,064	..	..	-11,272	1,98,666	(c) 30,19,558
Kotah Power Project								
<i>II—Thermo-Electric Schemes—</i>								
Development Schemes (c)	23,05,399	7,27,335	18,541	..	..	..	30,51,275	(c) 1,11,58,585
GRAND TOTAL	23,90,149	8,10,915	37,605	..	..	-11,272	32,49,941	1,41,78,143
<i>Deduct—Outlay financed from Ordinary Revenues</i>							..	..
<i>Net Outlay outside the Revenue Account</i>							32,49,941	1,41,78,143
Government of Saurashtra								
<i>II—Thermo Electric Schemes—</i>								
Government Power Houses	11,32,340	..	3,760	..	..	2,24,761	9,11,339	(c) 1,41,05,089
Grid Scheme	5,96,764	66,221	4,655	..	..	..	6,67,640	
Overhead Line for Rajkot Lift Irrigation Scheme	..	..	..	..	..	..	..
Total	17,29,104	66,221	8,415	..	..	2,24,761	15,78,979	1,41,05,089
<i>Deduct—Outlay financed from Ordinary Revenues</i>							..	(b) 65,63,023
<i>Net outlay outside the Revenue Account</i>							(a) 15,78,979	76,37,061
Carried over							17,69,10,623	63,53,86,866

(a) These are Voted.

(b) Premerger expenditure treated as having met from Revenue.

(c) Schemewise details are not available.

(d) These schemes were taken over by the Mysore State at the time of merger of Bellary District with that State from 1st October, 1953 and their Capital expenditure to the end of the year has not been determined.

(e) Includes expenditure in respect of New Power Installations and Electrification Projects (Rs. 1,64,81,530), Old Power Installations and other Capital Works (Rs. 6,31,53,182) and Dearness Allowance (Rs. 24,74,409).

No. 76-A—ACCOUNT of CAPITAL OUTLAY ON ELECTRICITY SCHEMES during and to end of the year 1953-54—concl'd.

	Expenditure during the year							Total	Expenditure to end of the year
	Works	Establishment	Tools and Plant	Suspense	Leave and other Establishment charges in England	Loss or gain by exchange	Deduct—Receipts and Recoveries on Capital Account		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward								17,69,10,623	63,53,86,866
Government of Travancore-Cochin									
<i>1—Hydro-Electric Schemes—</i>									
Pallivasal Hydro-Electric Scheme	2,22,26,549	5,41,352	..	11,48,878	..	..	45,252	2,38,71,527	13,83,39,798
Poringalkuthu Hydro-Electric Scheme	24,99,862	1,64,970	..	5,84,435	..	..	23,607	32,25,660	2,59,83,041
Total	2,47,26,411	7,06,322	..	17,33,313	..	..	68,859	2,70,97,187	16,43,22,839
<i>Deduct—Outlay financed from Ordinary Revenues</i>								..	..
<i>Net Outlay outside the Revenue Account</i>								2,70,97,187 (a)	16,43,22,839
TOTAL OUTLAY ON ELECTRICITY SCHEMES—STATE GOVERNMENTS								21,07,34,155	1,40,65,17,816
<i>Deduct—Outlay financed from Ordinary Revenues</i>								67,26,345	8,61,67,559
<i>Deduct—Amount financed from the funds of the Composite State of Madras</i>								..	(b)52,24,38,644
<i>Add—Repayment of Capital Expenditure financed from Ordinary Revenues</i>								..	17,98,192
<i>Net Outlay on Electricity Schemes outside the Revenue Account—State Governments</i>								20,40,07,810	79,97,09,705
TOTAL OUTLAY ON ELECTRICITY SCHEMES—CENTRAL AND STATE GOVERNMENTS								21,18,53,877	1,41,01,70,085
<i>Deduct—Outlay financed from Ordinary Revenues</i>								67,36,172	(c)8,63,43,999
<i>Deduct—Outlay financed from Ordinary Revenues (of the Composite State of Madras)</i>								..	(d)91,56,660
<i>Add—Repayment of Capital Expenditure financed from Ordinary Revenues</i>								..	17,98,192
<i>Net outlay on Electricity Schemes outside the Revenue Account—Central and State Governments</i>								20,51,17,705	1,31,64,67,618 (e) (f)

(a) This is voted.

For the footnotes (b), (c), (d), (e) and (f) See page 434.

For footnote (f) on Page 424:—

“There were sixteen Electricity Schemes under operation and construction when the Andhra State came into being on 1st October, 1953. They have been amalgamated into four schemes, as indicated below:—

1. Machkund Hydro-Electric Scheme	}	Machkund Hydro-Thermal Scheme.
2. Visakhapatnam Thermal Scheme		
3. Vijayawada Thermal Scheme		
4. Vijayawada Rajahmundry Samalkot Extensions		
5. West Godavari Electrification Scheme	}	Tungabhadra Hydro-Thermal Scheme.
6. Tungabhadra Hydro-Electric Scheme		
7. Ceded Districts Schemes		
8. Anantapur Scheme		
9. Prodatur Scheme		
10. Kurnool Scheme		
11. Cuddapah Scheme		
12. Tadpatri Scheme		
13. Nandyal Scheme		
14. Madanapalle Scheme			}	Chittoor Hydro-Thermal Scheme.
15. Chittoor Scheme		
16. Nellore Thermal Scheme		Nellore Thermal Scheme.

For foot-notes referred to on page 433:—

(b) Represents Rs. 51,32,81,984 and Rs. 91,56,660 being outlay outside the revenue account and outlay within the revenue account respectively incurred by the Composite State of Madras upto 30th September 1953 and brought over in the books of Governments of Andhra and Madras (Residuary). As it was not possible to allocate them separately between the Governments of Andhra and Madras (Residuary), the total outlay to end of 30th September 1953 in respect of each scheme has been taken into account for working out the gross progressive figures to end of 31st March, 1954 and the aggregate thereof has been exhibited as single item against the new deduct head. The amount of Rs. 51,32,81,984 mentioned above includes Rs. 9,084 corrected *proforma* in 1953-54 (II half) vide foot-notes (g) and (d) on pages 424 and 427 respectively.

(c) Previous recorded outlay of 1952-53 reduced by Rs. 5,47,414 due to *proforma* correction in respect of Government of Punjab. See also foot-note (d) below.

(d) See footnote (b) above. Out of the total expenditure of Rs. 52,24,38,644 shown against the head “Deduct—amount met from the fund of the Composite State of Madras” only Rs. 91,56,660 was met from ordinary revenues and therefore, the same alone has been shown here in order to work out the total progressive capital expenditure within the revenue account of all Governments in India.

(e) Includes Rs. 51,32,81,984 representing the capital expenditure outside the revenue account incurred by the Composite State of Madras. See foot-notes (b) & (d) above.

(f) The previous recorded outlay of 1952-53 increased by Rs. 8,52,968 due to *proforma* correction made in respect of Governments of Andhra (Rs. 8,640) Madras-Residuary (Rs. 444), Punjab (Rs. 5,47,414), West Bengal (Re. 1 due to rounding) and Hyderabad (Rs. 2,96,469) and the outlay reduced by Rs. 33,73,192 due to dropping of the amount of Rs. 33,73,189 from the books of the Government of Madras (Residuary) as relating to the schemes gone to Mysore State but not taken over in the books of the latter State and on account of correction due to rounding Governments of Bombay (Re. 1), Uttar Pradesh (Re. 1) and Saurashtra (Re. 1).

Sections J. & JJ.—Miscellaneous

Revenue	{	Ordinary Receipts Rs. 35,31,79,819	Expenditure	{	Within the Revenue Account Rs. 95,43,20,399
		Capital Receipts Rs. 305			(a) 9,71,023
					Outside the Revenue Account Rs. —23,54,25,822
					(a) 5,06,504

Major Head	No. of Account	Detail of Accounts	Page	Amount of each Account	
				Major Head Total	
				Revenue	Expenditure
				Rs.	Rs.
Famine—					
A—Famine Relief	78	Expenditure	437		(a) 4,60,976
B—Transfers from/to Famine Relief Fund.	5 & 6	Receipts and Expenditure	51 & 63	75,42,411	6,61,71,266
Territorial and Political Pensions	78-A	Expenditure	438	..	76,67,821
Privy Purses & Allowances of Indian Rulers	78-B	Expenditure	440	..	{ 67,46,585
Superannuation Allowances and Pensions	79	Receipts	443	89,74,196	{ (a) 28,000
Superannuation Allowances and Pensions	79-A	Expenditure	449	..	6,59,37,814
Stationery and Printing	80	Receipts	454	2,16,33,394	18,51,74,786
Stationery and Printing	80-A	Expenditure	456	..	8,59,68,049
Contribution from Railways	80-B	Receipts	457	6,94,62,802	..
Miscellaneous	81	Receipts	459	23,46,43,660	..
Miscellaneous	81-A	Expenditure	463	..	52,89,66,725
Road and Water Transport Schemes	81-B	Receipts	464	1,09,23,356	(a) 4,82,047
		Total		35,31,79,819	94,66,33,046
					(a) 9,71,023
CAPITAL ACCOUNT					
Sale Proceeds of American and Lease-Lend Surpluses.	81-D	Receipts	466	305	..
		TOTAL RECEIPTS ON CAPITAL ACCOUNT.		305	..
CAPITAL OUTLAY WITHIN THE REVENUE ACCOUNT					
Payments of Commuted Value of Pensions	79-B	Expenditure	451	..	35,00,772
Capital Outlay on Road and Water Transport Schemes financed from ordinary Revenue	81-C	Expenditure	465	..	41,86,581
Capital Outlay on Rail Road Coordination Scheme financed from ordinary Revenue	82-A	Expenditure	469	..	..
		TOTAL EXPENDITURE WITHIN THE REVENUE ACCOUNT		..	95,43,20,399
					(a) 9,71,023
EXPENDITURE OUTSIDE THE REVENUE ACCOUNT.					
Payments of Commuted Value of Pensions	79-B	Expenditure	451	..	9,60,415
Sterling Pensions	79-C	Expenditure	452	..	—7,15,65,867
Road and Water Transport Schemes	81-C	Expenditure	465	..	1,56,72,495
					(a) 2,00,000
Other State Works Outside the Revenue Account	82	Expenditure	468	..	3,71,58,951
Rail Road Co-ordination Scheme	82-A	Expenditure	469	..	(a) 2,42,986
Bombay Lands Scheme	83	Expenditure	470	..	2,60,000
Payments to Retrenched Personnel	84	Expenditure	471	..	—2,45,070
State Schemes of State Trading	84-A	Expenditure	475	..	—22,76,66,746
					(a) 63,518
Appropriations to Contingency Fund	84-B	Expenditure	476	..	1,00,00,000
Transfer of the Sale Proceeds of American Loan Wheat	84-C	Expenditure	477	..	..
		TOTAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT.		..	—23,54,25,822
					(a) 5,06,504

(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 595.

Section JJ.—Miscellaneous

This Section includes the capital major heads:—
 “LIV—Sale Proceeds of American and Lease-Lend Surpluses”, “82—Other State Works outside the Revenue Account”, “82-A—Capital Outlay on Rail-Road Coordination Schemes,” “82-B—Capital Outlay on Road and Water Transport Schemes,” “83—Payments of Commuted Value of Pensions”, “83-A—Capital Outlay on Sterling Pensions,” “84—Capital Outlay on Bombay Lands Scheme”, “85—Payments to Retrenched Personnel”, “85-A—State Schemes of Government Trading”, “85-B—Appropriation to the Contingency Fund” and “85-C—Transfer of the Sale Proceeds of American Loan Wheat”.

J. and JJ.—Miscellaneous.

54—Famine

Under this general heading are grouped two expenditure heads of account:—

A—Famine Relief.

B.—Transfers to Famine Relief Fund.

The transactions under these heads, together with those under the Receipt head "Transfers from Famine Relief Fund", are exhibited in Account Nos. 78 and 102.

2. Under the Devout on Rules made under the Government of India Act, 1919, Provincial Governments were required to establish and maintain a Famine Relief Fund by annual assignment from their revenues. The provision of the annual assignment was optional when the accumulated total of the fund amounted to a prescribed sum. The balance at credit of the Fund was regarded as invested with the Government of India, which paid interest on it, and it was available for expenditure on famine relief proper and under certain conditions on other objects prescribed in the Devolution Rules. The constitution embodied in the Government of India Act, 1935, contained no provision for a separate Famine Relief Fund and it had been left to Provincial Governments and their Legislatures to take the measures formerly prescribed for them. Provision for the establishment and maintenance of a new fund on somewhat similar

lines and the investment of the balances thereof in securities of the Central Government had been made by an Act of the Legislature in the late Provinces of Madras, Bombay, Bengal, United Provinces, Bihar, Central Provinces and Berar and Orissa and the same still continues. In the Joint Punjab the Famine Relief Fund continued to exist upto 14th August, 1947. According to the decision of the Punjab Partition Committee, the balance in 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 the Fund was set up under Madras Famine Relief Fund Act 1936 as adapted in relation to Andhra State. As regards Part 'B' States there are Famine Relief Funds in Hyderabad, Madhya Bharat, Mysore, Rajasthan, Saurashtra and Travancore-Cochin. There are no Famine Relief Funds in Coorg and P.E.P.S.U.

The transactions of the Famine Relief Funds are exhibited in Account No. 102, which shows the balances at credit of the Funds at the end of the year 1953-54.

No. 78—ACCOUNT OF EXPENDITURE ON FAMINE RELIEF for the year ended 31st March, 1954

	STATE GOVERNMENTS										Total earned over
	Central Government	Government of Ajmer	Government of Andhra (c)	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras (Composite) (b)	Government of Madras (Residuary) (c)		
Salaries and Establishment	Rs.	6,061	99,274	10,159	1,91,814	7,03,294	41,617	2,92,966	30,791	Rs.	13,75,476
Relief Works—	22,867	..	..	23,93,305	21,50,060	2,32,532	8,04,802	..	56,09,266
Communications	7,510	..	..	10,49,787	31,013	33,843	1,981	..	11,23,934
Irrigation Works	40,844	..	..	5,68,941	..	2,14,917	1,63,927	..	10,28,912
Other Works	..	29,917	..	..	..	..	..	..	..	..	..
Relief to people employed otherwise than on Relief Works.
Gratuitous Relief	3,285	..	7,15,932	2,04,473	1,79,87,409	10,34,309	500	26,10,098	4,86,372	..	2,30,41,968
Miscellaneous—	8,464	..	10,837	..	..	19,301
Measures for protection of cattle	49,70,993	..	37,63,037	1,36,680	..	94,27,649
Other expenditure	5,14,665	..	..	(a) 8,146	..	..	..	..	(a) 8,146
Rehabilitation Programme
Works
Deduct—Amount transferred from Famine Relief Fund.
TOTAL EXPENDITURE ON FAMINE RELIEF	3,285	35,978	13,94,982	2,30,998	1,81,78,723	1,07,29,093	22,81,564	71,48,030	16,24,453		4,16,20,506
Charged	(a) 8,146	..	..	..	..	(a) 8,146
Voted	..	35,978	13,94,982	2,30,998	1,81,78,723	1,07,29,093	22,81,564	71,48,030	16,24,453	..	..

(a) Out of Contingency Fund.

(b) Represent transactions for the period from 1st April 1953 to 30th September 1953.

(c) Represent transactions for the period from 1st October 1953 to 31st March 1954.

No. 78—ACCOUNT OF EXPENDITURE ON FAMINE RELIEF for the year ended 31st March 1954—concl'd.

	STATE GOVERNMENTS										Total
	Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin		Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries and Establishment . . . . .	..	1,644	16,396	5,56,351	..	6,176	87,426	2,15,057	61,220	2,713	23,16,459
Relief Works—											
Communications . . . . .	..	..	..	..	7,03,000 (a) 1,17,238	..	9,33,323	16,12,566	5,79,328	..	94,37,481 (a) 1,17,238
Irrigation Works . . . . .	..	..	..	..	(a) 1,06,518	..	1,63,203	..	11,78,388	..	24,55,475 (a) 1,06,513
Other Works . . . . .	..	5,96,391	7,31,802	..	(a) 2,12,324	14,45,875	8,69,182	20,98,955	1,93,293	..	69,63,910 (a) 2,12,324
Relief to People employed otherwise than on Relief Works.	..	..	..	..	..	..	3,168	..	78,344	..	76,502
Gratuitous Relief	33,363	71,206	4,17,207	1,03,98,728	..	44,187	38,698	2,64,700	1,15,869	41,763	3,44,87,689
Miscellaneous—											
Measures for protection of cattle . . . . .	..	2,127	..	..	..	..	..	5,63,503	18,913	..	6,03,844
Other expenditure . . . . .	..	43,810	4,57,792	56,05,464	..	..	19,904	2,42,717	1,10,003	..	1,59,07,139 (a) 24,901
Rehabilitation Programme . . . . .	..	..	..	13,91,892	..	..	..	..	..	..	13,91,892
Works . . . . .	..	..	..	32,091	..	..	..	..	..	..	32,091
Debit—Amount transferred from Famine Relief Fund.	34,843	..	..	..	7,03,000	14,45,875	..	49,97,428	3,00,000	..	74,81,216
TOTAL EXPENDITURE ON FAMINE RELIEF	4,16,26,406 (a) 8,146	7,14,978	16,22,697	1,79,78,526	(a) 4,52,830	50,353	21,04,894	..	20,30,206	44,476	6,61,71,266 (a) 4,60,976
Charged . . . . .	..	..	..	..	..	..	..	..	..	..	..
Voted	(—) 1,480	7,14,978	16,22,697	1,79,78,526	(a) 4,52,830	50,353	21,04,894	..	20,30,206	44,476	..

(a) Met out of Contingency Fund.

54-A—Territorial And Political Pensions

This major head was opened from the year 1947-48 (Post-partition). The minor head 'Territorial and Political Pensions' under this head includes (i) Pensions or allowances paid to the members of the family or servants of any former ruler of any territory in India under Section 145 of the Government of India Act, 1935, as it stood on 14th August 1947 and (ii) Pensions for other political considerations. The former were hitherto classified under the major head '33--

Payments to Crown Representative" (now defunct) and the latter under the minor head 'Pensions for distinguished and meritorious services or for political considerations' subordinate to the major head '55--Superannuation Allowances and Pensions.'

2. The minor head "Charitable Allowances" now opened under this head was formerly provided under the major head "55--Superannuation Allowances and Pensions."

No. 78-A—ACCOUNT OF TERRITORIAL AND POLITICAL PENSIONS paid during the year ended 31st March, 1954

	STATE GOVERNMENTS											Total	
	Central Government	Government of Andhra (d)	Government of Assam	Government of Bombay	Government of Madras (Composite) (c)	Government of Madras (Residuary) (d)	Government of Orissa	Government of Uttar Pradesh	Government of Hyderabad	Government of Mysore	Government of Saurashtra		Government of Travancore-Cochin
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Territorial and Political Pensions	20,06,592	16,447	9,326	8,037	..	..	1,83,263	..	23,42,714	2,32,024	..	3,82,371	51,81,674
Charitable Allowances	89,791	..	..	51,079	..	..	3,265	..	..	..	..	..	6,01,088
(a) Privy Purses and Allowances of Ex-rulers of Integrated States and Allowances of their relatives and Servants . . . . .	..	..	..	..	5,85,475 (b) 28,000	48,114	..	..	..	..	..	..	6,33,589 (b) 28,000
Equated payments of committed value of Mansabs transferred from Capital . . . . .	..	..	..	..	..	..	..	..	2,64,000	..	..	..	2,64,000
Charges in England—													
Political Pensions	65,334	..	..	900	..	..	..	..	..	..	..	..	66,234
TOTAL EXPENDITURE ON TERRITORIAL AND POLITICAL PENSIONS	21,61,717	16,447	9,326	60,916	5,85,475 (b) 28,000	48,114	1,86,528	3,22,958	26,06,714	2,32,024	..	3,82,371	67,46,585 (b) 28,000
Charged . . . . .	..	..	..	..	(b) 28,000	..	..	..	1,25,000	..	..	..	..
Voted	21,61,717	16,447	9,326	60,916	5,85,475	48,114	1,86,528	3,22,958	24,81,714	2,32,024	..	3,82,371	67,46,585

(a) The Government of Madras continued to operate this minor head upto the year 1953-54. See also Explanatory note relating to the major head '54.L- Privy purses and allowances of Indian Ruler."
 (b) Not out of Contingency Fund.
 (c) Represent transactions for the period from 1st April 1953 to 30th September 1953.
 (d) Represent transactions for the period from 1st October 1953 to 31st March 1954.

54-B—Privy Purses and Allowances of Indian Rulers

This major head, opened in the accounts from the year 1952-53, records payments of Privy Purses and Allowances to ex-Rulers of Integrated States and Allowances to their relatives and servants. These payments, were formerly classified under the minor head "Privy Purses and Allowances of Rulers of Integrated States and Allowances of their relatives and servants" subordinate to the major head "54-A—Territorial and Political Pensions".

No. 78-B—ACCOUNT OF PAYMENTS OF PRIVY PURSES AND ALLOWANCES OF INDIAN RULERS for the year ended 31st March 1954

	Central Government	STATE GOVERNMENTS							Total carried over
		Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Orissa	Government of Punjab	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Privy Purses and Allowances of the Ex-Rulers of Integrated States and Allowances of their relatives and servants—	4,97,41,546	..	..	7,573	17,77,987	3,17,459	4,88,417	2,029	5,23,35,011
(i) Integrated States (i.e. those merged in Part A or Part B States of the First Schedule of the Constitution).	59,00,350	2,35,444	3,60,324	..	..	..	..	..	64,96,118
(ii) Centrally Administered States (Part C States of the First Schedule of the Constitution).	62,63,300	..	..	..	..	..	..	..	62,63,300
(iii) <i>Deduct</i> —Recoveries from States on account of Privy Purses etc.	..	..	..	..	..	..	..	..	5,000
Charges in England—	..	..	..	..	..	..	..	..	..
Allowances of members of family of Rulers	..	..	..	..	..	..	..	..	..
Total	4,93,79,596	2,35,444	3,60,324	7,573	17,77,987	3,32,459	4,88,417	2,029	5,25,73,820
Charged	4,91,42,735
Voted	2,36,861	2,35,444	3,60,324	7,573	17,77,987	3,22,459	4,88,417	2,029	..

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No. 78-B—ACCOUNT OF PAYMENTS OF PRIVY PURSES AND ALLOWANCES OF INDIAN RULERS for the year ended 31st March, 1954—*concid.*

	STATE GOVERNMENTS							Total
	Government of Uttar Pradesh	Government of West Bengal	Government of Madhya Bharat	Government of P.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Total brought forward	5,23,35,011	1,53,254	35,56,303	35,72,261	32,67,024	4,77,277	18,89,217	6,56,77,892
Privy Purses and Allowances of the Ex-Rulers of Integrated States and Allowances of their relatives and servants—	..	..	..	..	..	..	..	04,96,118
(i) Integrated States (i.e., those merged in Part A or Part B States of the First Schedule of the Constitution).	..	..	..	..	..	..	..	62,62,300
(ii) Centrally Administered States (Part C States of the First Schedule of the Constitution).	..	..	..	..	..	..	..	..
(iii) Deduct—Recoveries from States on account of Privy Purses etc.	..	..	..	..	..	..	..	..
Charges in England—	..	..	..	..	..	..	..	..
Allowances of members of family of Rulers . . . . .	..	21,114	..	..	..	..	..	26,114
Total	4,27,635	1,74,368	35,56,203	35,72,261	32,67,024	4,77,277	18,89,217	6,59,37,814
Charged . . . . .	..	..	23,94,300	26,25,014	16,00,000	7,317	..	..
Voted	4,27,635	1,74,368	11,61,903	9,47,247	16,67,024	4,60,960	18,89,217	6,59,37,814

XLIV and 55—Superannuation Allowances and Pensions**GENERAL**

Pensions and gratuities paid from the revenues of Government fall into two main classes according as they are paid to officers who have retired from Government service or to the surviving families of deceased officers.

2. The accounts under this head are complicated by the appearance in the books of subscriptions to a number of old Funds which are closed for new subscribers but to which old members continued to subscribe. These abolished funds include the Military Orphan and the Medical Retiring Funds, which have been replaced by the Indian Military Service Family Pension Fund, the accounts of which appear in the books of Defence Services; the Bengal, Bombay and Madras, Civil Funds, which have been replaced by the Indian Civil Service Family Pension Fund; and the Superior Services (India) Family Pension Fund (Untransferred).

3. Before 1st April 1936, the receipts and charges under the Indian Civil Service Family Pension Regulations formed part of the revenue and expenditure of the Central Government. Since 1st April, 1936, these transactions have been funded and now only the Government's share of the pensionary charges is adjusted under the head "Indian Civil Service family Pensions".

REVENUE

4. Apart from the transactions of the abolished Funds mentioned above the subscriptions under the Indian Civil Service (Non-European Members) Family Pension Rules and contributions received from Foreign Governments, etc., in respect of the pensions of officers lent to them constitute the main items of revenue under this head.

EXPENDITURE

5. Expenditure on superannuation allowances, pensions and gratuities to retired civil officers of all Departments except Railways and Posts and Telegraphs is recorded under this head besides the contributions to Provident Funds of Government servants belonging to non-commercial departments, Service Funds and Family Pensions paid from Funds merged in Government balances, including the abolished Funds mentioned above. The contributions to the Provident Funds of Government servants belonging to the commercial departments are directly debited to the working expenses of those departments. This head is also debited with the annual equated payments to capital on account of commutations of pensions: see paragraph 6 below. Pensions to retired military officers are charged to the Defence Estimates. In the case of the Irrigation, Salt and other commercial departments except Railways and Posts and Telegraphs, the pensionary charges debitable to the Commercial heads of account are computed at a percentage on establishment charges, while the actual pensions are recorded under this head. In Railways and Posts and Telegraphs the actual payments are debited to those departments.

Pensions for distinguished and meritorious services, and pensions paid on account of maintenance of shrines and other items of a similar nature, are also recorded under this head.

The annual instalments whereby gratuity payments to retrenched personnel of the non-commercial civil departments are made good by revenue are also debited to this head *vide* Note on page 471.

55-A—Commutation of Pensions Financed from Ordinary Revenues**83—PAYMENTS OF COMMUTED VALUE OF PENSIONS**

6. All payments on account of commutations of pensions whether made in England or in India, including payments made to other Governments, but excluding payments to the employees in the Railway and Posts and Telegraphs Departments, are brought to account, in the first instance, under the head "83—Payments of Commuted Value of Pensions", which is a capital head outside the Revenue Account, in the books of the Central or the State Government, as the case may be, and at the end of the year such portion of the expenditure recorded under this head as the Government concerned may decide to meet from revenues is transferred to the capital major head "55-A—Commutation of Pensions financed from Ordinary Revenues". The net amount debited to the capital major head "83—Payments of Commuted Value of Pensions", after deduction from it of the recoveries, if any, from other Governments, is repaid from revenue either in a lump sum or by a system of equated payments, spread over 15 years, which include interest on the capital invested. Such equated payments are debited to the head "55—Superannuation Allowances and Pensions" or other appropriate major head in the Revenue section of the accounts, by credit to (a) the capital head "83—Payments of Commuted Value of Pensions" for the capital portion of the payments, and to (b) "22—Interest on Debt and Other Obligations" for the interest portion. This procedure is applied *mutatis mutandis* to payments of commuted value of military pensions granted under the Military rules. In Railways and Posts and Telegraphs, the actual payments of commuted pensions are, from 1938-39, debited to the revenue account of those Departments.

NO. 13—ACCOUNT OF RECEIPTS-IN-AID OF SUPERANNUATION ALLOWANCES AND PENSIONS for the year ended 31st March, 1954

	Central Government	STATE GOVERNMENTS										Total carried over
		Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Himachal Pradesh	Government of Andhra (b)	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras (Composite) (a)		Government of Madras (Residuary) (b)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Subscriptions under the Indian Civil Service (Non-European Members) Family Pension Rules.	6,625	..	..	..	..	..	..	..	..	..	..	6,625
Subscriptions under the Superior Services (India) Family Pensions (Untransferred) Rules.	4,969	..	..	..	..	..	..	..	..	..	..	4,969
Contributions for Pensions and Gratuities.	8,87,300	1	1,247	535	95,054	39,058	3,58,919	8,43,528	1,21,905	2,98,474	1,84,103	28,33,259
Miscellaneous	2,43,582	687	..	..	3,327	4,132	3,27,529	3,507	9,743	27,432	3,166	6,21,025
Receipts in England—												
Widows Funds of the Home Establishments of the East India Company dividends.	26,251	..	..	..	..	..	..	..	..	..	..	26,251
Subscriptions in aid of the India Office Provident Fund.	508	..	..	..	..	..	..	..	..	..	..	508
Wage deductions on account of contributions to pensions.	544	..	..	..	..	..	..	..	..	..	..	544
Miscellaneous	9,545	..	..	..	..	469	1,758	1,582	3,400	609	..	16,363
Deduct—Refunds	1,938	161	..	..	..	..	577	..	108	4,316	..	7,807
TOTAL RECEIPTS IN AID OF SUPERANNUATION ALLOWANCES AND PENSIONS.	11,77,339	2,345	638	1,247	535	97,951	6,87,629	8,47,615	1,33,880	3,22,199	1,87,269	35,02,337

(a) Represents transactions for the period from 1st April, 1953 to 30th September, 1953.

(b) Represents transactions for the period from 1st October, 1953 to 31st March, 1954.

No. 79—ACCOUNT OF RECEIPTS-IN-AID OF SUPERANNUATION ALLOWANCES and PENSIONS for the year ended 31st March, 1954—concl.

	STATE GOVERNMENTS											Total brought forward	Total	
	Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Subscriptions under the Indian Civil Service (Non-European Members) Family Pension Rules.	6,025	..	..	..	..	..	..	..	..	..	..	..	..	6,025
Subscriptions under the Superior Services (India) Family Pensions (Untransferred) Rules.	4,969	..	..	..	..	..	..	..	..	..	..	..	..	4,969
Contributions for Pensions and Gratuities.	28,33,269	3,21,744	78,195	3,21,925	30,48,312	58,301	3,63,648	522	46,891	41,020	6,25,377	77,24,061	77,24,061	
Miscellaneous	6,21,025	1,75,205	11,579	17,866	2,12,446	17,090	23,296	40,157	4,914	25,870	7,914	11,81,925	11,81,925	
Receipts in England—														
Widows Funds of the Home Establishments of the East India Company Dividends.	30,251	..	..	..	..	..	..	..	..	..	..	..	..	30,251
Subscriptions in aid of the India Office Provident Fund.	508	..	..	..	..	..	..	..	..	..	..	..	..	508
Wage deductions on account of contributions to pensions.	544	..	..	..	..	..	..	..	..	..	..	..	..	544
Miscellaneous	16,363	5,303	17,125	724	..	..	..	..	..	..	..	..	..	39,515
Deduct—Refunds	7,207	..	..	117	..	..	1,037	54	335	..	1,303	10,192	10,192	
TOTAL RECEIPTS IN AID OF SUPERANNUATION ALLOWANCES AND PENSIONS.	35,02,337	5,05,252	1,06,899	2,40,398	32,60,768	75,391	3,85,807	40,625	51,580	66,890	6,31,968	89,74,196	89,74,196	

J. and JJ.—Miscellaneous.

No. 79-A—ACCOUNT OF SUPERANNUATION, RETIRED AND COMPASSIONATE ALLOWANCES AND PENSIONS paid during the year ended 31st March, 1954

	STATE GOVERNMENTS											Total carried over			
	Central Government	Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Jharkhand	Government of Andhra (b)	Government of Assam	Government of Bihar	Government of Bombay		Government of Madhya Pradesh	Government of Madras (Composite) (c)	Government of Madras (Residual) (b)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Superannuation and Retired Allowances.	1,66,41,780	15,222	22,105	1,97,261	2,187	6,462	30,299	28,33,664	23,71,329	55,86,076	2,11,26,968	58,61,466	86,67,230	64,93,125	6,86,68,492
Adjusted payments of commuted value of pensions transferred from Capital (outside the Revenue Account.)	21,62,784	..	..	..	..	..	..	..	3,91,149	..	11,30,803	6,11,110	..	..	42,85,646
Compassionate Allowances	74,020	..	..	..	..	..	..	8,252	15,416	21,799	2,03,977	13,266	46,255	28,221	4,11,206
Gratuities	31,04,541	36,507	29,928	29,717	11,768	15,614	..	41,883	22,007	11,15,403	38,26,739	7,36,889	2,19,890	1,91,066	63,70,970
Family Pensions	50,700	..	..	..	..	..	..	..	..	..	59,300	6,700	..	..	1,16,888
Contributions for pensions and gratuities.	55,071	..	..	..	..	..	..	..	..	..	..	14,139	1,163	1,886	72,269
Pensions for distinguished and meritorious services.	1,21,782	..	..	..	..	..	..	..	3,575	22,196	4,101	..	..	..	1,60,653
Allowances and Gratuities to Political Officers, their Families and Institutions.	..	..	..	..	..	..	..	..	..	3,46,236	..	..	..	..	3,46,236
Donations to Service Funds	..	..	..	..	..	..	..	..	..	..	34,366	..	..	..	34,366
Donations to Provident Funds	9,96,303	..	..	..	..	..	..	1,72,300	25,613	39,646	1,10,131	48,096	6,51,477	4,36,435	23,76,010
Pensions of the Military Orphan Fund.	2,434	..	..	..	..	..	..	..	..	..	..	..	..	..	2,434
Pensions of the Medical Retiring Fund.	1,760	..	..	..	..	..	..	..	..	..	..	..	..	..	1,760
Pensions of the Bengal and Madras Service Family Pension Fund.	79,346	..	..	..	..	..	..	..	..	..	..	..	..	..	79,346
Pensions under the Indian Civil Service (Non-European Members) Family Pension Rules.	1,46,847	..	..	..	..	..	..	..	..	..	..	..	..	..	1,46,847
Pensions, etc., under the War Risks Compensation Scheme.	3,96,827	..	..	..	..	..	..	..	..	..	..	..	..	..	3,96,827
Special pensions connected with War, 1914.	5,203	..	..	..	..	..	..	..	..	..	..	..	..	..	5,203
Pensions under the Superior Services (India) Family Pensions (Untransferred) Rules.	1,14,693	..	..	..	..	..	..	..	..	..	..	..	..	..	1,14,693
Special Pensions connected with the War, 1939.	110	..	..	..	..	..	..	..	..	..	..	..	..	..	110
Pensions of the Bengal Civil Fund	2,794	..	..	..	..	..	..	..	..	..	..	..	..	..	2,794
Carried over	2,29,51,204	41,729	52,121	2,25,978	14,945	22,076	30,299	30,66,308	28,27,989	71,30,356	2,54,96,193	76,96,686	94,86,016	71,50,703	6,86,72,061

(a) Represents transactions for the period from 1st April, 1953 to 30th September, 1953.

(b) Represents transactions for the period from 1st October, 1953 to 31st March, 1954.

No. 79-A—ACCOUNT OF SUPERANNUATION, RETIRED AND COMPASSIONATE ALLOWANCES AND PENSIONS PAID DURING THE YEAR ENDED 31st MARCH, 1954—contd.

	STATE GOVERNMENTS											Total
	Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P. E. P. S. U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin		Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Superannuation and Retired Allowances.	31,41,073	59,74,541	1,58,66,761	1,07,07,140	1,59,31,373	24,31,433	49,61,759	13,79,666	33,64,490	19,93,340	53,67,753	13,53,68,818
Equated payments of commuted value of pensions transferred from Capital (outside the Revenue Account).	..	1,93,983	8,96,343	..	11,59,000	7,337	..	..	..	..	..	60,52,377
Compassionate Allowances	9,504	80,764	1,41,940	30,071	13,61,030	92,855	74,553	1,59,799	7,750	93,533	44,308	56,32,143
Gratuities	8,19,334	11,70,098	98,988	11,90,293	6,84,844	3,09,043	6,83,343	56,739	4,43,220	4,13,938	1,37,028	1,80,67,828
Family Pensions	5,941	..	..	..	..	..	3,268	..	..	..	..	1,26,098
Contributions for pensions and gratuities.	..	..	..	..	86,932	313	..	..	51,897	90,357	3,657	1,90,416
Pensions for distinguished and meritorious services	9,319	3,471	..	7,800	..	..	..	35,933	5,265	13,908	..	2,42,737
Allowances and Gratuities to Political Officers, their families and Institutions.	..	..	..	4,86,719	..	..	1,797	..	..	..	..	9,33,683
Donations to Service Funds	..	..	..	..	353	..	..	..	64,366	..	9,800	1,08,914
Donations to Provident Funds	33,708	19,937	19,50,996	3,20,666	..	5,999	..	480	5,00,198	81,307	..	46,91,557
Pensions of the Military Orphan Fund	..	..	..	..	..	..	..	..	..	..	..	3,434
Pensions of the Medical Retiring Fund.	..	..	..	..	..	..	..	..	..	..	..	1,760
Pensions of the Bengal and Madras Service Family Pension Fund.	..	..	..	..	..	..	..	..	..	..	..	79,246
Pensions under the Indian Civil Service (Non-European Members) Family Pension Rules.	..	..	..	..	..	..	..	..	..	..	..	1,46,847
Pensions, etc., under the War Risks Compensation Scheme.	..	..	..	..	..	..	..	..	..	..	..	3,96,827
Special pensions connected with War, 1914.	..	..	..	..	..	..	..	..	..	..	..	5,303
Pensions under the Superior Services (India) Family Pensions (Untransferred) Rules.	..	..	..	..	..	..	..	..	..	..	..	1,14,693
Special Pensions connected with the War, 1939.	..	..	..	..	..	..	..	..	..	..	..	110
Pensions of the Bengal Civil Funds	..	..	..	..	..	..	..	..	..	..	..	2,794
Carried over	27,19,074	74,47,633	1,82,58,017	1,36,42,689	1,61,22,580	28,55,855	57,24,548	15,31,717	43,07,476	25,94,773	54,42,440	16,88,06,393

and JJ. Miscellaneous.

No. 79-B—ACCOUNT OF PAYMENTS OF COMMUTED VALUE OF PENSIONS during and to end of the year ended 31st March 1954

	STATES GOVERNMENTS								Total carried over	
	Central Government	Government of Coorg	Government of Andhra (b)	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras (Composite) (a)		Government of Madras (Residuary) (b)
	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.
Payments of Commuted Value of Pensions—										
Payments in India (Civil)	12,05,110	325	2,14,428	4,40,461	1,33,925	9,69,717	1,22,004	10,27,071	6,97,531	48,40,482
Payments in India (Defence)	25,42,708	..	..	..	..	..	..	..	..	25,42,708
Payments of Capitalized Value of Pensions of State Governments etc.	4,79,629	..	..	..	..	..	..	..	..	4,79,629
Payments in England—										
Par Value (Civil)	3,71,070	..	..	..	91,982	90,480	40,996	20,331	..	5,81,359
Par Value (Defence)	32,46,898	..	..	..	..	..	..	..	..	32,46,898
Loss or gain by exchange (Civil)	646	..	..	..	..	..	71	..	..	717
Loss or gain by exchange (Defence)	5,648	..	..	..	..	..	..	..	..	5,648
Deduct—Capital portion of Equated Payments out of Revenue (Civil)	14,24,767	..	..	3,57,269	..	3,76,698	3,53,443	..	..	31,39,961
Deduct—Capital portion of Equated Payments out of Revenue (Defence)	43,09,538	..	..	..	..	..	..	..	..	43,09,538
Deduct—Amount recovered from other Governments. (Civil)	7,37,533	..	..	..	..	2,940	..	4,90,288	1,04,141	16,17,347
Deduct—Amount recovered from other Governments (Defence)	4,76,609	..	..	..	..	..	..	..	..	4,76,609
Deduct—Amount financed from Ordinary Revenues.	..	385	1,37,433	..	2,16,807	..	..	6,53,074	..	14,94,699
NET EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) DURING THE YEAR.	8,11,842	..	..	1,12,208	..	1,71,536	-2,28,472	..	..	8,69,107
Amount financed from Ordinary Revenues.	..	..	1,13,000	..	..	..	..	..	11,977	1,25,943
Net Expenditure outside the Revenue Account.	..	..	..	..	..	..	..	..	..	..
NET EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR.	86,767	..	..	..	..	-43,740	..	..	..	23,027
	7,45,075	..	..	1,12,208	..	2,16,876	-2,28,472	..	..	8,46,080
	7,96,16,007	..	..	39,07,104	..	73,41,071	78,86,504	..	..	9,79,49,056

(a) Represents transactions for the period from 1st April, 1953 to 30th September, 1953.
 (b) Represents transactions for the period from 1st October, 1953 to 31st March, 1954.

No. 79-B—ACCOUNT OF PAYMENTS OF COMMUTED VALUE OF PENSIONS during and to end of the year ended 31st March 1954—concl'd.

	State Governments										Total
	Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of Rajasthan	Government of Saurashtra		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Payments of Commuted Value of Pensions—											
Payments in India	46,40,462	4,78,574	12,04,144	11,93,075	4,89,574	71,945	2,03,158	22,080	14,054	86,64,282	
Payments in India (Defence)	25,42,708	..	..	..	..	..	..	..	..	25,42,708
Payments of Capitalised value of Pensions of State Governments etc.	4,79,629	..	..	..	..	..	..	..	..	4,79,629
Payments in England—											
Par Value	5,31,359	16,461	3,14,235	61,774	..	..	..	..	..	9,62,819
Par Value (Defence)	32,46,898	..	..	..	..	..	..	..	..	32,46,898
Loss or gain by exchange (Civil)	717	27	640	..	..	..	..	..	..	1,280
Loss or gain by exchange (Defence).	6,648	..	..	..	..	..	..	..	..	6,648
Deduct—Capital portion of Equated Payments out of Revenue. (Civil)	31,39,961	1,16,492	6,62,664	..	8,74,000	6,212	..	..	..	47,58,329
Deduct—Capital portion of Equated Payments out of Revenue (Defence)	43,09,528	..	..	..	..	..	..	..	..	43,09,528
Deduct—Amount recovered from other Governments. (Civil)	14,17,247	..	3,60,374	..	..	..	..	..	..	17,67,621
Deduct—Amount recovered from other Governments (Defence).	4,76,609	..	..	..	..	..	..	..	..	4,76,609
Deduct—Amount financed from Ordinary Revenue.	14,94,969	47,366	..	12,44,849	4,88,400	..	2,03,154	22,030	..	36,00,772	
NET EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) DURING THE YEAR.	8,69,107	3,77,660	5,05,887	..	-8,72,826	66,633	..	..	14,054	9,60,415
Amount financed from Ordinary Revenue. { Charged	1,25,943	..	..	..	..	..	..	..	..	1,25,943
{ Voted	13,66,056	47,366	..	12,44,849	4,88,400	..	2,03,158	22,030	..	33,74,829	
Net Expenditure outside the Revenue Account. { Charged	23,927	14,123	(-10,98,180)	..	..	..	..	..	..	-6,21,039
{ Voted	8,46,080	3,63,437	11,64,076	..	-8,72,826	66,633	..	..	14,054	16,81,464
NET EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR.	9,76,49,666	56,06,179	71,82,346	4,78,219	1,04,24,176	1,52,572	..	..	16,276	12,15,04,412

and II Miscellaneous

83-A—Capital Outlay on Sterling Pensions

As a result of the Financial Agreement between the Government of the United Kingdom and the Government of India tapering annuities were purchased by the Government of India for meeting the liability for sterling pensions of the Central and State Governments of India.

The capital amount paid for the purchase of the annuities has been debited to the minor head "Payment to the United Kingdom Government for the purchase of Annuities," and the principal portion of the tapering annuities made available by the Government of United Kingdom year by year is adjusted under the minor head, "Deduct—Receipts and Recoveries on Capital Account". The interest portion is, however, adjusted in reduction of expenditure under the minor head "Interest portion of annuities purchased for the payments of sterling pensions" under "22—Interest on Debt and Other Obligations—D.—Transfers". These transactions do not affect in any way the procedure for the accounting of the actual payments of pensions and commutations or recovery from the State Governments of the payments made on their behalf.

No. 79-C—ACCOUNT of CAPITAL OUTLAY ON STERLING PENSIONS during and to end of the year 1953-54

	Expenditure during the year	Expenditure to end of the year
	Rs.	Rs.
CENTRAL GOVERNMENT		
Payments to the United Kingdom Government for the purchase of Annuities . . . . .	..	2,24,16,19,547
Deduct—Receipts and Recoveries on Capital Account	7,15,65,867	46,11,42,012
Loss or Gain by Exchange . . . . .	..	—1,66,957
Total (Voted)	—7,15,65,867	1,78,03,10,578

XLV and 56—Stationery and Printing

REVENUE

This is essentially an expenditure head, and the revenue recorded in the accounts is rather a set-off against some part of the charges than an independent source of income.

EXPENDITURE

The Commercial Departments, such as the Railways, Posts and Telegraphs and Salt and, when it exists, the Census Department pay for their own printing and stationery. The Defence Department also has since 1925-26 been debited with the cost of stationery supplied and printing work done. In the case of other departments of Government, whether Central or State Expenditure on Stationery and Printing except for petty purchases of indigenous stationery, is usually brought to account under this head.

2. The bulk of the stationery is purchased in the first instance for the Central Stores. The cost of all such purchases, whether made in India or in England, is debited to the Central Government. It is not until the stores are actually issued to State Governments or to Central Departments which have to pay for their supplies that the debits are passed on to the State or Departmental accounts. The recoveries effected from the paying departments of the Central Government are adjusted by reduction of the Central expenditure on purchase of stationery; and the recoveries from State Governments are shown under the receipt major head "XLV—Stationery and Printing". The recoveries from other Governments for the cost of the 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 charge such as pension payments, interest on capital outlay, and depreciation on buildings, etc., are worked out and distributed over these sections so as to arrive at the true cost of each section. A Depreciation Reserve has also been opened in certain States to which depreciation calculated on the value of the plant, machinery, and furniture in use in the Presses during each year is credited, as also the residual book value of plant, machinery and furniture disposed of during the year. This Reserve bears the cost of all machines, etc. replaced during the year. The transactions of the Reserve are shown in Account No. 108 on pages 583—589.

No. 80—ACCOUNT OF RECEIPTS UNDER STATIONERY AND PRINTING for the year ended 31st March 1954

	Central Government	STATE GOVERNMENTS											Total carried over		
		Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Jharkhand	Government of Madhya Pradesh	Government of Madras (Composite) (a)	Government of Madras (Residuary) (b)	Government of Bombay	Government of Bihar		Government of Assam	Government of Andhra (b)	Government of West Bengal	Government of Mysore
Stationery Receipts	Rs. 24,87,427	..	318	460	5,764	51	8,701	..	61,328	2,49,813	355	2,06,637	43,484	..	30,04,338
Sale of plain paper used with stamps	8,413	4,858	2,335	..	24,086	2,945	..	1,80,957	..	..	4,080	..	..	..	2,00,387
Sale of Gazettes and other Government Publications.	12,27,264	730	939	1,034	986	235	65,078	1,873	51,745	9,31,924	94,946	3,16,311	1,84,644	..	20,13,057
Other Press Receipts	8,74,955	..	2	1,203	6,372	10,464	28,963	632	2,78,204	8,36,058	30,777	2,40,473	2,44,901	..	28,28,084
Miscellaneous	61,366	..	1,845	..	..	87	18,604	520	..	618	..	1,82,784	..	..	2,55,704
Receipts in England	38,277	..	..	14	..	..	..	..	598	1,633	407	60	389	..	39,416
Indirect—Refunds	2,41,631	..	32	29	..	4	116	..	3,898	1,701	41,762	990	978	..	2,91,162
Total Receipts under Stationery and Printing.	44,44,071	5,688	5,407	2,692	36,208	13,778	1,21,220	3,025	5,69,034	20,17,245	86,812	9,46,255	4,72,530	..	88,75,824

(a) Represents transactions for the period from 1st April, 1953 to 30th September, 1953.

(b) Represents transactions for the period from 1st October, 1953 to 31st March, 1954.

No. 80—ACCOUNT OF RECEIPTS under STATIONERY and PRINTING for the year ended 31st March 1954—concl'd.

	STATE GOVERNMENTS										Total	
	Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P. E. P. & U.	Government of Rajasthan	Government of Saurashtra		Government of Travancore Cochin
Total brought forward	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Stationery Receipts	23,244	1,23,249	3,93,829	5,715	15,94,088	55,194	2,63,664	9,973	1,23,028	8,706	2,45,508	59,02,636
Sale of plain paper used with stamps	80,706	1,09,735	2,95,772	2,32,622	..	..	..	38,366	10,289	..	..	10,34,076
Sale of Gazettes and other Government Publications.	32,233	11,57,318	13,62,553	1,10,132	12,29,472	84,369	1,22,183	47,783	8,14,777	17,559	78,602	79,95,048
Other Press Receipts	32,112	4,101	1,29,824	1,32,435	37,688	6,46,865	36,267	6,74,603	4,39,087	67,065	3,69,411	51,85,832
Miscellaneous	..	..	11,45,420	..	..	3,51,080	28,982	12,780	..	2,804	4,801	17,96,971
Receipts in England	..	60	709	887	..	..	..	..	..	..	..	41,081
Deduct—Refunds	..	8,364	17,737	751	497	..	435	..	424	1,456	1,032	3,21,220
Total Receipts under Stationery and Printing.	1,69,965	13,96,116	26,99,699	4,22,090	28,04,161	11,37,806	4,35,668	7,83,704	13,91,757	94,689	6,85,990	2,16,33,394

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 invested as computed annually) payable by Railways to the General Revenues. The element of interest at the rate charged to Commercial Department (calculated on the mean capital on which the fixed dividend is worked out) is however, adjusted under the minor head Deduct—Amount transferred to “22—Interest on Debt and other Obligations” with a per contra deduct head ‘Amount met from Railway Contribution’ under “22—Interest on Debt and other Obligations—D—Transfers”.

(See also Para 2 of the explanatory notes relating to Account No. 26).

No. 80-B—ACCOUNT of CONTRIBUTION from RAILWAYS for the year ended 31st March 1954**CENTRAL GOVERNMENT**

Contribution from Railways	34,35,77,403
<i>Deduct</i> —Amount transferred to ‘22—Interest on Debt and other Obligations’	27,41,14,601
	6,94,62,802
Net Receipts	6,94,62,802

XLVI and 57—Miscellaneous

These heads cover all transactions of the Civil Department (as distinguished from the Defence and Commercial Departments, the miscellaneous transactions of which are taken to the Defence Services or the commercial major head of account concerned) which cannot be brought to account under any of the foregoing descriptive heads. The transactions are exhibited in sufficient detail in Account Nos. 81 and 81-A and do not require any further explanation.

The net credit or debit under 'Exchange on Remittance Account' resulting from the year's transactions, which are originally accounted for under that head, is treated at the end of the year as a miscellaneous item of revenue or expenditure of the Central Government. The gain or loss by exchange in respect of transactions under Debt, deposit, etc., heads of the State Government is also brought to account under the minor head 'Net gain by Exchange on Remittance Transactions' in the State Accounts.

No. 81—ACCOUNT OF MISCELLANEOUS RECEIPTS for the year ended 31st March, 1954

	STATE GOVERNMENTS											Total carried over			
	Central Government	Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Bikaner	Government of Madhya Pradesh	Government of Andhra (b)	Government of Assam	Government of Bihar	Government of Bombay		Government of Madhya Pradesh	Government of Madhya Pradesh (Composite)	Government of Madhya Pradesh (Residuary)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Net Gain by Exchange on Remittance Transactions	4,40,543	..	..	..	..	..	..	..	..	..	..	..	..	..
Unclaimed deposits	21,83,023	..	44,657	10,788	..	21,023	85,303	11,083	8,76,861	22,49,101	58,00,005	9,30,770	31,48,468	3,53,037	
Sales of land and houses, etc.	1,971	..	4,262	..	..	95	8,413	..	..	2,631	..	1,68,589	6,717	12
Fees for Government audit	11,03,777	..	..	..	..	4,403	..	50,714	5,178	43,039	24,824	5,184	2,30,803	1,00,875
Receipts on account of Displaced Persons	51,93,006	..	..	..	..	..	91,188	388	1,46,823	2,424	4,17,941	4,53,253	88	62
Receipts arising out of the Military Lands Scheme, Bombay	1,20,256	..	..	..	..	..	..	..	..	..	..	..	..	..
Recoveries of Overpayments	11,67,853	6,412	36,063	1,841	5,356	11,002	14,264	1,16,900	62,148	81,716	4,87,665	96,136	3,07,444	1,04,129	
Collection of payments for services rendered	75,55,176	492	..	54,933	83,762	602	..	37,063	7,02,742	55,417	1,03,024	50,363	2,77,176	3,37,529	
Receipts in connection with Elections	7,91,758	..	..	..	..	..	908	12,739	3,150	27,738	17,918	2,380	4,088	24,424
Gain by Exchange of Local transactions	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Other Receipts	4,99,40,142	3,46,888	6,70,434	82,738	7,56,610	8,74,328	6,13,932	19,85,333	7,85,727	1,37,48,889	2,00,22,708	44,77,750	63,00,567	94,88,517	
Receipts in England—	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Miscellaneous Receipts	21,66,100	..	..	..	..	..	..	..	..	..	..	..	..	..
Loss or gain by exchange	1,08,595	..	..	..	..	..	..	..	1	36	4	38	4	3
Deduct—Refunds	25,81,770	260	3,953	10,659	3,695	44,608	..	2,54,796	1,13,753	13,26,804	15,29,478	15,70,092	6,89,936	2,04,032	
Total Miscellaneous Receipts	6,81,94,830	3,52,542	9,51,483	89,641	48,63,621	3,67,345	10,14,008	19,50,344	24,00,880	1,38,84,204	2,54,13,670	46,14,327	93,90,179	1,02,02,191	14,38,78,205

(a) Represents transactions for the period from 1st April, 1953 to 30th September 1953.
(b) Represents transactions for the period from 1st October 1953 to 31st March 1954.

No. 81—ACCOUNT OF MISCELLANEOUS RECEIPTS for the year ended 31st March 1954—concl'd.

	STATE GOVERNMENTS											Total
	Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P. E. P. S. U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
Total brought forward	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Net Gain by Exchange on Remittances Transmittants	..	..	..	10	..	..	..	..	..	..	..	..
Unclaimed deposits	4,71,545	33,20,447	22,20,570	58,30,420	2,24,020	7,29,842	4,11,536	4,94,029	22,61,068	62,900	24,19,360	3,41,80,831
Sales of land and houses, etc.	13	6,15,908	4,97,506	30	..	367	57,262	4,44,466	3,47,394	..	..	21,47,700
Fees for Government audit	10,740	3,17,031	4,85,228	56,316	..	..	60,645	26,290	691	905	31,908	20,84,250
Receipts on account of Displaced Persons	..	22,84,924	58,02,817	37,58,022	..	..	..	1,29,902	..	..	..	2,23,63,320
Receipts arising out of the Military Landa & cheques, Bombay	..	..	..	..	..	..	..	..	..	..	..	1,20,236
Recoveries of Overpayments	41,003	2,32,655	1,22,710	21,935	1,03,082	2,33,431	16,975	52,132	4,05,907	1,94,207	38,020	40,51,125
Collection of payments for services rendered	1,37,845	4,58,309	62,781	2,67,865	2,54,733	1,728	28,824	4,362	1,10,573	14,536	4,132	1,60,03,907
Arrears of shares of Match Excess Duty Poo	1,12,398	..	..	..	..	..	..	..	..	..	..	1,42,398
Receipts from Surcharges	..	13,29,075	..	..	..	..	..	..	..	..	..	13,29,075
Receipts in connection with Elections	8,85,103	2,70,441	..	25,070	..	..	135	6,076	16,32,804	..	94,677	28,34,306
Gains by Exchange on Local Transactions	..	..	..	..	..	..	..	..	..	..	..	—128
Other Receipts	15,64,806	1,22,71,379	69,70,885	55,29,119	1,06,10,565	10,32,162	26,96,298	27,62,030	18,02,730	34,81,713	17,80,980	16,64,33,845
Receipts in England— Receipts from H. Majesty's Foreign Office on account of expenses of Diplomatic and Consular Establishments in U.K., etc.	227	..	..	..	..	..	..	..	..	..	..	227
Miscellaneous Receipts	21,55,100	..	..	..	..	..	1,275	..	..	..	..	21,60,375
Loss of gain by exchange	1,08,071	21	526	4	116	..	2,480	..	..	..	..	1,12,149
Defeat—Refunds	85,58,756	1,78,715	12,31,171	7,01,650	2,33,112	25,503	6,91,840	65,539	1,66,961	1,27,467	11,96,788	1,49,94,470
Total Miscellaneous Receipts	14,38,78,265	1,93,20,605	1,49,47,522	1,27,95,859	2,60,51,171	10,72,327	23,83,560	37,74,653	63,07,687	36,26,914	31,71,989	23,48,43,660

J and JJ - Miscellaneous.

XLVI-A—Receipts From Road and Water Transport Schemes

This major head has been opened to record the transactions connected with the Road and Water Transport Schemes of the various Governments run on commercial basis. The expenditure on these schemes is, as in the case of other recognised Commercial Departments, recorded on the receipt side as deduction from the gross receipts.

57-B—Capital Outlay on Road and Water Transport Schemes Financed from Ordinary Revenues

82-B—Capital Outlay on Road and Water Transport Schemes outside the Revenue Account

These capital major heads exhibit the capital outlay on Road and Water Transport Schemes undertaken by the various Governments. All expenditure of a capital nature is recorded in the first instance under the head "82-B—Capital Outlay on Road and Water Transport Schemes outside the Revenue Account" and any expenditure which a Government may decide to meet from revenue is deducted from the total expenditure recorded under this head and transferred to the head "57-B—Capital Outlay on Road and Water Transport Schemes financed from Ordinary Revenues".

No. 81-B—ACCOUNT OF RECEIPTS FROM ROAD AND WATER TRANSPORT SCHEMES for the year ended 31st March, 1954

	Central Government	Government of Himachal Pradesh	Government of Assam	Government of Bihar	Government of Madhya (Composite) (a)	Government of Madras (Residuary) (b)	Government of Orissa	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of Saurashtra	Government of Travancore Cochin	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(a) Road Transport—														
Gross Receipts—														
Receipts from Motor Transport Services	5,77,530	25,83,965	83,04,094	39,29,950	76,05,400	66,70,969	29,15,223	90,45,489	27,27,608	1,07,45,980	42,41,063	20,40,409	1,53,64,954	7,67,22,745
Interest on Depreciation and other Reserve Funds	..	..	..	6,775	1,43,959	87,406	..	5,42,345	..	..	..	..	..	7,92,485
Deduct—Refunds	167	477	139	460	19,135	24,796	..	30	..	5,71,208	3,694	..	17,760	6,37,816
Deduct—Working Expenses—														
Direction	5,45,096	1,30,431	1,71,462	1,01,606	97,113	92,422	1,37,143	3,81,270	..	6,64,347	1,15,634	..	4,20,448	28,57,162
Operation	..	20,47,618	55,36,087	36,59,143	64,21,075	58,57,177	26,68,832	1,04,90,509	..	67,60,983	32,20,019	19,20,135	1,46,43,580	6,30,64,208
Net Receipts	32,267	3,85,239	26,96,366	1,77,516	13,12,126	7,83,980	2,09,198	—12,22,975	27,27,608	27,49,451	9,01,846	1,20,274	2,73,168	1,09,48,064
(b) Water Transport—														
Gross Receipts—														
Receipts from Water Transport Services	..	..	..	..	..	..	..	..	..	..	..	..	3,36,758	3,36,758
Deduct—Working Expenses—														
Direction	..	..	..	..	..	..	..	..	..	..	..	..	3,834	2,834
Operation	..	..	..	..	..	..	..	..	..	..	..	..	3,55,632	3,55,632
Net Receipts	..	..	..	..	..	..	..	..	..	..	..	..	—22,708	—22,708
Total Receipts from Road and Water Transport Schemes	32,267	3,85,239	26,96,366	1,77,516	12,12,126	7,83,980	2,09,198	—12,22,975	27,27,608	27,49,451	9,01,846	1,20,274	2,50,460	1,09,23,356

(a) Represents transactions for the period from 1st April, 1953 to 30th September, 1953.

(b) Represents transactions for the period from 1st October, 1953 to 31st March, 1954.

No. 81-C—ACCOUNT OF CAPITAL EXPENDITURE ON ROAD AND WATER TRANSPORT SCHEMES during and to end of the year 1953-54

	State Governments											Total		
	Central Government	Government of Assam	Government of Bihar	Government of Madras (Composite)	Government of Madras (Residuary)	Government of Orissa	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of Rajasthan		Government of Saurashtra	Government of Travancore-Cochin
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(a) Road Transport— Motor Transport Services	13,02,016	17,04,753	37,88,626	9,92,254	48,278	7,37,067	35,59,854	19,77,452 (a) 2,00,000	28,72,884	16,08,923	..	..	8,24,835	1,95,00,242 (a) 2,00,000
Levelled Transport Schemes	..	..	..	..	..	..	..	..	..	..	..	..	13,98,786	13,98,786
Deduct—Receipts and Recoveries on Capital Account	..	..	..	..	..	..	..	..	..	..	..	..	4,431	27,981
Deduct—Expenditure financed from Ordinary Revenues	..	17,04,753	..	..	..	..	..	..	24,81,323	..	..	..	..	41,86,531
Deduct—Amount met from the Depreciation Reserve Fund—Government Bus Services	..	..	..	..	..	..	..	..	..	71,90,000	..	..	..	1,10,00,000
Net expenditure during 1953-54 under Road Transport	13,62,016	..	37,88,626	9,92,254	48,278	7,37,067	35,59,854	19,77,452 (a) 2,00,000	3,91,056	5,08,923	..	..	22,19,140	1,55,84,405 (a) 2,00,000
(b) Water Transport— Water Transport Services	..	..	..	..	..	..	..	..	..	..	..	..	68,029	88,029
Deduct—Receipts and Recoveries on Capital Account	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Net Expenditure during 1953-54 under Water Transport	..	..	..	..	..	..	..	..	..	..	..	..	88,029	88,029
Net Expenditure outside the Revenue Account during 1953-54 (Voted)	13,62,016	..	37,88,626	9,92,254	48,278	7,37,067	35,59,854	19,77,452 (a) 2,00,000	3,91,056	5,08,923	..	..	23,07,169	1,56,72,485 (a) 2,00,000
Total Expenditure to end of 1953-54 (Vote)	27,67,846	49,58,143	85,39,306	97,83,927	98,32,205	22,41,475	2,07,27,426	3,13,69,932 (a) 2,00,000	54,56,470	7,95,68,488	4,67,123	12,55,946	1,51,07,839	10,61,82,129 (a) 2,00,000
Deduct—Expenditure financed from ordinary Revenues to end of 1953-54	..	34,40,376	..	..	..	2,99,482	..	..	34,81,323	..	..	3,24,165	..	55,45,551
Net Expenditure outside the Revenue Account to end of 1953-54	(J) 27,67,846	15,17,767	85,39,306	97,83,927	(K) 98,32,205	19,41,993	2,07,27,426	3,13,69,932 (a) 2,00,000	20,74,642	35,04,488	4,67,123	9,31,781	1,51,07,839	(e) 9,94,36,278 (a) 2,00,000

(a) Met out of Contingency Fund.
 (b) Represents transactions for the period from 1st April, 1953 to 30th September 1953.
 (c) Represents transactions for the period from 1st October, 1953 to 31st March, 1954.
 (d) Pending allocation of the progressive expenditure of Rs. 97,83,927 to end of 30th September 1953 incurred by the Government of Madras (Composite) among the Successors; but, the entire amount has been included under Govt of Madras (Residuary).
 (e) The total figure under Madras (Composite) is not taken into account while arriving at the Grand Total.
 (f) This comprises of (i) Himachal Pradesh Rs. 29,11,880
 (ii) Bihar Rs. 60,272
 (iii) Manipur Rs. 6,96,404
 (g) This excludes Rs. 11,00,000 met from the Depreciation Reserve Fund—Govt. Bus Service.
 (h) In respect of Bombay, expenditure on Road Transport Schemes is transferred to 72—Capital Outlay on Industrial Development, without financial adjustment and hence included under "Other Departments—Other Accounts."

LIV—Sale Proceeds of American and Lease-Lend Surpluses

This major head was opened in the accounts for 1949-50 to record the sale proceeds of American and Lease-Lend Surpluses. As there was no expenditure previously debited to capital against which these capital receipts could be set off, it was decided to open the new Capital Receipt major head mentioned above.

Credits on account of the sale proceeds are initially accommodated under the Civil Suspense heads pending clearance by transfer to this head, after deducting the amount of custody and storage charges incurred both by Civil and Defence.

No. 81-D—ACCOUNT of CAPITAL RECEIPTS from the SALE PROCEEDS of AMERICAN and LEASE-LEND SURPLUSES during and to end of the year 1953-54

Central Government	Receipts during the year	Receipts to end of the year
	Rs.	Rs.
American Surpluses . . . . .	..	2,24,84,258
Lease-Lend Surpluses	305	98,48,765
Total—Sale Proceeds of American and Lease-Lend Surpluses	305	3,23,33,123

82—Capital Account of other State Works Outside the Revenue

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

The expenditure to end of the year under this head in Bihar represents the State Government's share of the expenditure in repairing damage caused by the earthquake of 1934 to Irrigation works for which no capital and revenue accounts are kept (see also note on page 398).

No. 82—ACCOUNT of CAPITAL EXPENDITURE ON OTHER WORKS outside the REVENUE ACCOUNT during and to end of the year 1953-54

	Expenditure during the year		Expenditure to end of the year
	Charged	Voted	
STATE GOVERNMENTS			
GOVERNMENT OF ANDHRA(c)			
ORIGINAL WORKS—	Rs.	Rs.	Rs.
General Administration	1,61,487	26,37,427	..
Establishment . . . . .	..	1,64,530	..
Tools and Plant . . . . .	..	11,279	..
Suspense and Miscellaneous . . . . .	..	29,795	..
Development Schemes . . . . .	..	59,673	..
Total	1,61,487	29,02,704	30,64,191
GOVERNMENT OF ASSAM			
ORIGINAL WORKS—			
Miscellaneous . . . . .	..	8,20,401	..
Establishment . . . . .	..	51,609	..
Tools and Plant . . . . .	..	5,874	..
Total	..	8,77,884	26,03,258
GOVERNMENT OF BIHAR			
Total	..	..	3,72,667
GOVERNMENT OF BOMBAY			
ORIGINAL WORKS—			
Miscellaneous	2,415 (a)12,221	99,11,879	..
Miscellaneous Departments	(a) 2,30,765	23,82,756	..
Establishment . . . . .	..	2,27,829	..
Tools and Plant . . . . .	..	37,095	..
Suspense and Miscellaneous . . . . .	..	—64,513	..
Deduct—Expenditure financed from Bombay State Milk Fund . . . . .	..	32,35,533	..
Total	2,415 (a) 2,42,986	92,59,513	9,51,71,506 (a)2,42,986
GOVERNMENT OF MADHYA PRADESH			
Total	..	..	1,60,821
GOVERNMENT OF MADRAS COMPOSITE(b)			
ORIGINAL WORKS—			
Industries . . . . .	..	9,23,192	56,63,405
Tools and Plant . . . . .	..	1,31,412	21,14,602
Total	..	10,54,604	77,78,007
GOVERNMENT OF MADRAS RESIDUARY(c)			
ORIGINAL WORKS—			
Industries . . . . .	..	5,91,400	(d) 62,54,805
Tools and Plant . . . . .	..	1,16,673	(d)22,31,276
Total	..	7,08,073	(d)84,86,080
GOVERNMENT OF PUNJAB			
Total	..	3,29,249	65,89,401

(a) Met out of Contingency Fund.

(b) Represents transactions for the period from 1st April, 1953 to 30th September, 1953.

(c) Represents transactions for the period from 1st October, 1953 to 31st March, 1954.

(d) Pending allocation of the progress expenditure of Rs. 77,78,007 to end of 30th September, 1953 incurred by the Government of Madras (Composite) among the successor states, the entire amount has been included under Government of Madras (Residuary).

J. and JJ.—Miscellaneous.

No. 82—ACCOUNT of CAPITAL EXPENDITURE ON OTHER WORKS outside the REVENUE ACCOUNT during and to end of the year 1953-54—*concl'd.*

	Expenditure during the year		Expenditure to end of the year
	Charged	Voted	
GOVERNMENT OF UTTAR PRADESH			
LAND REVENUE—			
Original Works	2,01,552
GENERAL ADMINISTRATION—			
Construction of Buildings	26,50,858
Establishment	97,438
EDUCATION—			
Electric Installation in the Thomason College, Roorkee	53,608
MISCELLANEOUS—GOVERNMENT BUS SERVICES ETC.—			
Government Bus Services	17,46,986	3,96,84,136
Agricultural Engineering Department	7,52,973	61,09,297
Government Central Press	1,44,677	22,40,693
Capital Expenditure on Rehabilitation Schemes	42,71,958	3,06,59,722
Total	..	69,16,594	8,16,97,304
GOVERNMENT OF WEST BENGAL			
DEVELOPMENT SCHEMES—			
Kanchrapara Area Development Scheme	52,41,227	1,94,92,973
Re-housing of oustee-dwellers, etc.	—68,648	14,31,187
Tollygunge Land Development	18,698	25,72,309
Other Schemes	5,60,243	(b) 9,52,178
Expenditure on Displaced Persons	53,72,551	(c) 2,48,82,897
Community Development Project	8,97,237	(d) 9,58,194
Survey for Underground Railways	6,00,000
Total	..	1,20,21,308	5,08,89,738
GOVERNMENT OF HYDERABAD			
Industrial Housing Scheme	11,10,022	24,81,898
Industrial	5,79,385
Printing	13,06,957
Central Stores	17,100
Distilleries	13,21,714
Total	..	11,10,022	57,07,054
GOVERNMENT OF RAJASTHAN			
ORIGINAL WORKS—			
Rehabilitation	16,99,345	..
Establishment	84,781	..
Tools and Plant	30,972	..
Total	..	18,15,098	37,11,231
Total—State Governments	(a) 1,63,902 } 2,42,986 f	3,69,95,049	25,84,53,251

(a) Met out of Contingency Fund.

(b) Excess of Rs. 3,91,933 in the progressive expenditure is due to transfer of the sum originally accounted for under the head "Expenditure on Displaced Persons" in the year 1952-53.

(c) Progressive expenditure decreased by Rs. 3,78,151 due to (i) transfer of Rs. 3,91,935 from this head, vide Footnote (b) above and (ii) addition of Rs. 13,784 originally booked under a service head.

(d) Progressive expenditure decreased by Rs. 43,700 by reason of correction since made.

57-A—Capital Outlay on Rail Road Co-ordination Scheme financed from Ordinary Revenues**82-A—Capital Outlay on Rail Road Co-ordination Scheme outside the Revenue Account**

This capital major head, opened in the accounts from 1945-46, records the capital outlay on investments of State Governments in companies floated under the Rail-Road Co-ordination Scheme. All expenditure of a capital nature is recorded in the first instance under the head "82-A—Capital Outlay on Rail Road Co-ordination Scheme outside the Revenue Account" and any expenditure which a State Government may decide to meet from revenue is deducted from the total expenditure under this head and transferred to the head "57-A—Capital Outlay on Rail-Road Co-ordination Scheme financed from ordinary Revenues".

No. 82-A—ACCOUNT of CAPITAL OUTLAY ON RAIL-ROAD CO-ORDINATION SCHEME during and to end of the year 1953-54

	Government of Madhya Pradesh	Government of Orissa	Total
	Rs.	Rs.	Rs.
RAIL-ROAD CO-ORDINATION SCHEME			
Investment in shares of Road Transport Companies . . . . .	..	2,60,000	2,60,000
<i>Deduct</i> —Amount financed from ordinary revenues . . . . .	..	..	..
Net Expenditure Outside the Revenue Account during the year 1953-54 (Voted) . . . . .	..	2,60,000	2,60,000
Total Expenditure to end of the year 1953-54	26,42,507	19,90,198	46,32,705
<i>Deduct</i> —Amount financed from ordinary revenues . . . . .	..	16,94,698	16,94,698
Net Expenditure outside the Revenue Account to end of the year 1953-54	26,42,507	2,95,500	29,38,007

84—Capital Outlay on Bombay Lands Scheme

This capital major head was opened in the accounts for 1927-28, for the adjustment of amounts payable to the Government of Bombay for reclaimed lands at Colaba taken over by the Central Government for the use of the Defence Department. It was intended to pay for this land out of the sale proceeds of certain properties held by the Defence Department under a scheme for the sale and exchange of lands in Bombay and the construction of new military buildings, previously known as the Bombay Military Lands Scheme. In view, however, of the general fall in land values, it was found impossible to dispose of these properties at a sufficient price. It was, therefore, decided to terminate the Military Lands Scheme as such and to transfer the remaining Military properties to the Finance Department of the Central Government for gradual disposal. Under this arrangement, the Defence Department has been relieved of the responsibility for meeting the debt due to the Government of Bombay in return for the surrender to the Finance Department of the properties from the sale of which they had hoped to finance the remaining items in the new building programme. The Finance Department will take such steps as they may consider most likely to extract the maximum return from these properties, either by lease or sale, and all realisations will go towards reduction of the interest charge on the capital debt and possibly of the capital debt itself. If, later on, some residuary loss is found to be inevitable, the question will have to be considered whether it should be written off to revenue and if so, in what manner.

The sum payable to the Bombay Government which amounted to Rs. 2.27 crores has been paid by cancelling an equivalent amount of loan taken by that Government from the Central Government in 1923-24, and this together with a sum of Rs. 5,76,086 on account of interest on the capital sum and the cost of arbitration made up the total debit of Rs. 2,33,03,566 brought to account under the above capital major head. Two separate minor heads "Receipts/Payments arising out of the Military Lands Scheme" have been opened under "XLVI and 57—Miscellaneous" to record receipts and charges connected with the properties transferred to the management of the Finance Department. A *pro forma* account is also maintained in order to deduce the net receipt arising out of the properties from year to year and the balance, if any, available for transfer to the capital major head in reduction of debits brought to account under that head.

The properties consisted of 95 plots covering an area of approximately 1,50,000 square yards. Of these, up to the end of 1953-54, 71 plots with a superficial area of about 1,10,000 square yards have been disposed of mostly on 999 years lease at a premium of about Rs. 91½ lakhs. Six plots covering an area of about 4,000 square yards, the lease of which has been settled on similar terms, are awaiting final disposal, the purchaser having paid his ten per cent deposit. The purchase price of these plots is approximately Rs. 3,61,980. In two plots, covering an area of about 20,200 square yards, the major portion has been temporarily leased to the Defence Authorities and the rest to private tenants. Four plots covering an area of about 6,600 square yards are reserved for the use of Government of India and the remaining 12 plots covering an area of about 10,470 square yards are temporarily leased to the Defence Department. Seven and a half per cent of the premium realised in respect of sales made from 1940-41 onwards, has to be paid to the Government of Bombay in settlement of their claim to levy an assessment on the Central Government land.

No. 83—ACCOUNT of CAPITAL OUTLAY ON BOMBAY LANDS SCHEME during and to end of the year 1953-54

	Expenditure during the year	Expenditure to end of the year
	Rs.	Rs.
CENTRAL GOVERNMENT		
Bombay		
Cost of Land taken over for Defence Services	2,33,03,566
Deduct—Receipts and recoveries on Capital Account	1,91,731
Total	2,31,11,835

85—Payments to Retrenched Personnel

The 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 500), 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 1953-54

	Central Government	STATE GOVERNMENTS					Total
		Government of Assam	Government of Bombay	Government of Madhya Bharat	Government of P.E.P.S.U.	Government of Saurashtra	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Civil (Non-Commercial):—							
Total Payments during the year	61,873	..	20,420	..	..	27,047	1,09,340
Deduct—Repayments out of revenue	1,72,807	1,945	..	..	..	1,79,658	3,54,410
Not Expenditure (outside the Revenue account) during the year (voted)	—1,10,934	—1,945	20,420	..	..	—1,52,611	—2,45,070
Total Expenditure to end of 1953-54	15,24,253	19,857	1,04,785	8,890	243	2,02,565	19,50,393
Deduct—Repayments out of revenue	10,75,188	19,308	..	..	..	1,79,658	12,74,154
Not Expenditure (outside the Revenue Account to end of the year)	4,49,065	349	1,04,785	8,890	243	1,12,907	6,76,239

1. and 11.—Miscellaneous.

C-A Capital Outlay on State Schemes of Government Trading

The Government of Madhya Pradesh has been opened in the accounts for the exhibition of the Capital expenditure on such schemes as the purchase of road-trucks and the provision of transport which have been undertaken by State Governments to meet conditions of scarcity of facilities in distribution.

No. 84-A—ACCOUNT OF CAPITAL OUTLAY ON STATE SCHEMES OF GOVERNMENT TRADING during and to end of the year 1953-54

	STATE GOVERNMENTS							Total carried over
	Government of Madhya Pradesh (A)	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras (Composite) (G)	Government of Madras (Residuary) (H)	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
*GRAIN SUPPLY SCHEME								
Gross Expenditure	—1,82,165,466	9,34,13,444	7,53,88,955	8,95,55,377	11,46,61,783	—11,18,01,147	5,50,94,332	29,80,06,049
Deduct—Receipts and Recoveries on Capital Account	7,65,832	9,11,71,874	7,81,92,968	6,11,50,000	15,79,33,715	1,46,74,267	92,87,933	41,92,07,654
Net Expenditure —Capital expenditure financed from Ordinary Revenues . . . . .	..	..	..	1,39,00,000	..	..	..	1,39,00,000
Net Expenditure —Recoveries from other Governments, Departments, etc. . . . .	..	..	..	..	..	..	..	..
Net Expenditure during the year	—1,90,00,977	22,41,570	—28,08,008	1,23,08,377	—4,32,71,832	—12,65,05,414	4,58,10,379	—13,12,01,005
Net Expenditure to end of the year	(J) —1,90,00,977	3,31,25,346	6,40,84,614	7,07,51,636(5)	1,84,43,814	(6) 2,31,84,098	(7) 6,89,94,477	23,34,07,910
STANDARD CLOTH SCHEME								
Gross Expenditure . . . . .	..	..	..	—20	1,585	..	..	1,565
Deduct—Receipts and Recoveries on Capital Account . . . . .	..	1,28,876	..	..	1,283	31,478	5	1,61,562
Net Expenditure during the year . . . . .	..	—1,28,876	..	—20	302	—31,418	—5	—1,60,017
Net Expenditure to end of the year . . . . .	..	—10,08,565	—28,66,673	—8,37,417	(c) —91,704	—7,97,154	(f) —7,97,159	—54,04,608
COMMUNITY DEVELOPMENT PROJECT								
Gross Expenditure . . . . .	..	..	3,89,818	..	..	63,108	16,640	4,69,632
Deduct—Receipts and Recoveries on Capital account . . . . .	..	..	..	..	..	63,168	16,646	79,514
Net Expenditure during the year . . . . .	..	..	3,89,818	..	..	..	..	3,89,818
Net Expenditure to end of the year . . . . .	..	..	3,89,818	..	..	..	..	3,89,818
MOTOR TRANSPORT ORGANISATION								
Gross Expenditure . . . . .	..	..	..	..	..	..	..	..
Deduct—Receipts and Recoveries on Capital Account . . . . .	..	..	..	..	..	..	..	..
Net Expenditure during the year . . . . .	..	..	..	..	..	..	..	..
Net Expenditure to end of the year . . . . .	..	36,22,000	..	..	..	..	..	36,22,000

DEVELOPMENT SCHEMES													
Gross Expenditure	..	..	..	..	..	..	..	..	..	..	..	..	73,20,055
Deduct—Receipts and Recoveries on Capital Account	..	..	..	..	..	..	..	..	..	..	..	..	50,77,913
Net Expenditure during the year	..	..	..	..	..	..	..	..	..	..	..	..	-17,57,858 (a) 63,518
Net Expenditure to end of the year	..	..	..	..	..	..	..	..	..	..	..	..	-17,57,858 (a) 63,518
CONSTRUCTION OF BOAT SCHEME													
Gross Expenditure	..	..	..	..	..	..	..	..	..	..	..	..	..
Deduct—Receipts and Recoveries on Capital Account	..	..	..	..	..	..	..	..	..	..	..	..	..
Net expenditure during the year	..	..	..	..	..	..	..	..	..	..	..	..	..
Net expenditure to end of the year	..	..	..	..	..	..	..	..	..	..	..	..	..
OTHER MISCELLANEOUS SCHEMES													
Gross Expenditure	..	..	..	..	..	..	..	..	..	..	..	..	..
Deduct—Receipts and Recoveries on Capital Account	..	..	..	..	..	..	..	..	..	..	..	..	..
Deduct—Capital expenditure financed from Ordinary Revenues	..	..	..	..	..	..	..	..	..	..	..	..	..
Net expenditure during the year	38,71,012	1,47,707	2,49,93,785	..	..	..	..	..	..	..	..	..	..
Net expenditure to end of the year	38,71,012	1,47,707	2,49,93,785	..	..	..	..	..	..	..	..	..	..
TOTAL EXPENDITURE DURING THE YEAR													
Charged	..	..	..	..	..	..	..	..	..	..	..	..	..
Voted	..	..	..	..	..	..	..	..	..	..	..	..	..
TOTAL EXPENDITURE TO END OF THE YEAR													
Transfer from Supply Scheme Stabilisation Fund	..	..	..	..	..	..	..	..	..	..	..	..	..
Add—Establishment and other charges transferred from the Revenue	..	..	..	..	..	..	..	..	..	..	..	..	..
Less—Extraordinary Charges	..	..	..	..	..	..	..	..	..	..	..	..	..
Deduct—Outlay transferred to Revenue to end of the year	..	..	..	..	..	..	..	..	..	..	..	..	..
Net Expenditure to end of the year	..	..	..	..	..	..	..	..	..	..	..	..	..

* In Assam it has been shown as grain storage scheme.
 (a) Net out of Contingency Fund.
 (b) Excludes Rs. 1,43,653 representing expenditure on purchase of gram-churn for supplying to security areas transferred to '54—Famine—A—Famine Relief' without financial adjustment.
 (c) and (d) Includes Rs. 4 and Rs. 1,58,751 respectively, by reason of correction since made.
 (e) Includes Rs. 38,21,419 on account of 'Milk Distribution Scheme'.
 (f) Funding allocation of the Progressive expenditure of Rs. 14,38,05,128 to end of 30th Sept. 1953 incurred by the Government of Madras (Camp site) among the successor States the entire amount has been included under this statement of Madras (Residual).
 (g) Represents transactions for the period from 1st April, 1953 to 30th September, 1953.
 (h) Represents transactions for the period from 1st October, 1953 to 31st March, 1954.
 (i) Represents progressive expenditure to the end of 30th September 1953.
 (j) The total figure under Madras (Composite) is not taken into account with arriving at the Grand Total.

85-B—Appropriations to the Contingency Fund

The initial allocation to the Contingency Fund as well as similar additional allocations, if any, made out of capital under appropriate enactments of Parliament/State Legislature are recorded under this major head. Such allocations, if made out of revenue are, however, recorded under the minor head "Appropriations to the Contingency Fund" subordinate to the major head "57—Miscellaneous".

No. 84-B—ACCOUNT showing APPROPRIATIONS to the CONTINGENCY FUND of INDIA and of the STATES during and to end of the year 1953-54

	Expenditure during the year	Expenditure to end of the year
	Rs.	Rs.
Central Government . . . . .	..	15,00,00,000
State Governments—		
Bihar . . . . .	..	1,00,00,000
Bombay . . . . .	..	3,00,00,000
Madhya Pradesh . . . . .	..	50,00,000
Orissa . . . . .	..	35,00,000
Punjab . . . . .	..	50,00,000
Uttar Pradesh . . . . .	..	4,00,00,000
Hyderabad	1,00,00,000	1,03,00,000
P.E.P.S.U. . . . .	..	50,00,000
Rajasthan . . . . .	..	50,00,000
Saurashtra . . . . .	..	50,00,000
Total (Voted)	1,00,00,000	26,85,00,000

85-C—Transfer of the Sale Proceeds of American Loan Wheat

Under the agreement of the 15th June, 1951 a loan of \$190 million was made by the Government of the United States of America to India for the purchase of food grains. It has been decided by the Government of India that the sale proceeds of wheat purchased from the loan should be transferred to a Special Development Fund and utilized for financing development projects. The net cash realised by the sale of wheat is, therefore, funded by transferring each year a sum equal to the value of the wheat received during that year, at the pool price (or any other reasonable price that may be fixed by the Government), to the "Special Development Fund". As the sale proceeds of the wheat are initially credited to the major head "87—Capital outlay on Schemes of Government Trading" and merged in the general balances of Government, the transfer to the above fund is treated as a specific item of expenditure and debited to this major head.

No. 84-C—ACCOUNT showing TRANSFER of the SALE PROCEEDS of AMERICAN LOAN WHEAT to the SPECIAL DEVELOPMENT FUND during and to end of the year 1953-54

Central Government	Expenditure during the year	Expenditure to end of the year
	Rs.	Rs.
Transfer of the Sale Proceeds of American Loan Wheat	73,32,01,998
Total	73,32,01,998

FINANCE AND REVENUE ACCOUNTS FOR THE YEAR 1953-54

Sections K. and KK.—Defence Services.

Revenue Account :—

Receipts Rs. 11,75,76,994

Capital Account outside the Revenue Account :—

Expenditure Rs. 1,98,05,55,161

Expenditure Rs. 10,16,09,272

Major Head	No. of Account	Details of Accounts	Page	Amount of each Account		
				Detail	Major Head Total	
					Revenue	Expenditure
				Rs.	Rs.	Rs.
General	85	General Summary of Defence Services	479	1,96,45,87,439	..	..
Defence Services Effective.	86-A	Abstract Account of Receipts	482	..	11,53,10,024	..
Do.	86-B	Abstract Account of Expenditure—				
		(i) Army	482	..	..	1,44,19,80,553
		(ii) Navy	482	..	..	10,39,46,868
		(iii) Air Force	482	..	..	28,58,61,167
Do.	86-C	Detailed Account of Receipts	483-484	..	..	..
Do.	86-D	Detailed Account of Expenditure	485-488	..	..	..
Defence Services Non-Effective.	87-A	Abstract Account of Receipts	490	..	22,66,070	..
Do.	87-B	Abstract Account of Expenditure	490	..	..	14,87,66,633
Do.	87-C	Detailed Account of Receipts	491	..	..	..
Do.	87-D	Detailed Account of Expenditure	491-492	..	..	..
Defence Services Capital Outlay outside the Revenue Account.	87-E	Abstract Account of Expenditure	493	..	..	10,16,09,272
Do.	87-F	Detailed Account of Expenditure	493-494	..	..	..
		Total		1,96,45,87,439	11,75,76,994	2,08,21,64,433

No. 85—GENERAL SUMMARY of DEFENCE SERVICES during the year ended 31st March, 1954

	Gross Expenditure	Receipts	Net Expenditure
	Rs.	Rs.	Rs.
Defence Services-Effective	1,83,17,88,528	11,53,10,024	1,71,64,77,604
Defence Services-Non-Effective	14,87,66,633	22,66,070	14,65,00,563
Defence Services-Capital outlay	10,16,09,272	..	10,16,09,272
Total	2,08,21,64,433	11,75,76,994	1,96,45,87,439

Sections K. and KK.—Defence Services

GENERAL

Consequent on the revision of the form of the Budget from the year 1949-50, separate Major Heads have been provided for Navy and Air Force i.e. 59 and 60 instead of showing them as Sub-Major Heads under Major Head 58—Defence Services Effective. Non-effective charges hitherto accounted for under Major Head 59, are shown under Major Head 60-A. Under this arrangement the Major Heads of Account for Defence Services are—

A. Receipts—

- (i) XLVII—Defence Services-Effective.
- (ii) XLVIII—Defence Services—Non-Effective.

B. Disbursements—

- (iii) 58—Defence Services-Effective—Army.
- (iv) 59—Defence Services-Effective—Navy.
- (v) 60—Defence Services-Effective—Air Force.
- (vi) 60-A—Defence Services-Non-Effective.
- (vii) 86—Defence Capital Outlay.

RECEIPTS

XLVII—Defence Services-Effective

2. Major Head XLVII—Defence Services Effective—Receipts, has been sub-divided into Sub-Major Heads I—Army, II—Navy, and III—Air Force which record all receipts connected with Army (including Military Engineer Services), Navy and Air Force respectively other than Non-effective receipts which are recorded under a separate Major Head XLVIII—Defence Services Non-Effective. The receipts under Sub Major Head I—Army are again distributed under nine Main Heads denoted by Roman numerals (viz. I to VIII and X). The transactions are set forth in abstract under several Main Heads in the 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.

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 Arabic numerals (viz. 1 to 8 & 10). The transactions are set forth in abstract under several Main Heads in Account No. 86-B followed by Detailed Account No. 86-D. These Accounts give the figures Head by Head under the principal descriptive headings. A brief description of each of the Heads is given below—

58—Defence Services-Effective—Army

Main Head 1—Pay and Allowances of the Regular Army—

This is the most important head covering all charges in connection with Pay and Allowances of all military personnel of the Regular Army in various Arms and Services (including Reservists but excluding those employed in the Manufacturing Establishments) (Main Head 5).

Main Head 2—Pay and Allowances and Miscellaneous Expenses of Territorial Army, etc.—

Under this head is recorded expenditure on pay and allowances and miscellaneous expenses of the Forces which are not part of the Regular Army but which have been raised and maintained as Auxiliaries to the Regular Forces. The pay and allowances of the personnel of the Regular Army attached to these Forces are recorded under Main Head 1.

Main Head 3—Pay and Allowances of Civilians employed with (or for) the Army—

The charges brought to account under this head relate to the pay and allowances of all civilian employees in various units and formations of the Army, other than those employed in non-regular units and Manufacturing Establishments the expenditure in respect of which is recorded under Main Heads 2 and 5 respectively but including those of the personnel of the Defence Accounts Department employed in the Accounts Offices for all branches of the Defence Services. The pay and allowances of directly employed civilian labour for works services which are chargeable to the costs of projects are included in the cost of works (Main Head 7).

Main Head 4—Transportation, Conservancy and Hot Weather and Miscellaneous (other than those pertaining to Manufacturing Establishments)—

The charges under this head consist of travelling and outstation allowances, movements by rail of military personnel and stores, payments to Railways on account of maintenance etc. charges for rolling stock, coastal moves, sea and air passages in and outside India, hired transport for the conveyance of military personnel and stores, conservancy charges in military stations and special establishments employed during the hot weather, miscellaneous allowances and expenses of units and formations, grants for amenities to troops, grants to meet expenditure connected with training camps, manoeuvres, etc., grants for the purchase of educational material and other miscellaneous items such as printing, stationery, telegrams and telephones, purchase of maps, grants-in-aid to Cantonment Boards and institutions, anti-malarial measures, etc.

Main Head 5—Expenditure on Manufacturing Establishments—

Under this head are recorded charges relating to several Manufacturing Establishments of the Army other than the expenditure of capital nature for which provision is made under Major Head 86—Defence Capital Outlay. These charges comprise mainly of expenditure (including that on stores and works) on account of factories (both ordnance and clothing) which manufacture arms, ammunition and other equipment and clothing to meet the needs of Armed Forces and Farms which provide a reliable supply of pure dairy produce to the Armed Forces and fodder for the animals of the Army. The cost of supplies made from these Manufacturing Establishments to the Navy and Air Force are recorded under Major Heads 59 and 60 by contra credit to this Main Head.

Main Head 6—Purchase and Sale of Stores (other than for Manufacturing Establishments and Military Engineer Services)

The expenditure on procurement of stores other than those obtained (a) through manufacture in the Ordnance and Clothing Factories and Military Farms and (b) from the United Kingdom, charges for which are booked under Main Heads 5 & 8 respectively, is brought to account under this head.

Purchase of stores for the Military Engineer Services, Navy and Air Force is, however, accounted for under Main Head 7 of Major Head 58 and Major Heads 59 and 60 respectively.

Main Head 7—Expenditure on Works (other than Capital Projects) Maintenance, etc.

The expenditure on works (other than capital projects), maintenance of military buildings, roads, water supply, electric and other installations and furniture, hire charges of land and buildings including compensation and procurement of tools, plant, machinery and engineer and transportation of stores, is brought to account under this head. The expenditure incurred on works-in-progress in respect of projects undertaken prior to 1st April 1948, is also recorded under this head. The works transactions of the Army Ordnance Factories, Military Farms, Navy and Air Force are, however, recorded under the respective heads with a view to exhibiting in one place the entire expenditure connected therewith.

Main Head 8—Charges in England—

All charges on account of pay etc. of personnel on duty or on leave in the United Kingdom and on procurement of stores from that country for the Army including Manufacturing Establishments but excluding stores required for Military Engineer Services and also those whose cost is debitable to Major Head 86—Defence Capital Outlay are brought to account under this head.

Main Head 10—Loss or Gain by Exchange—

All Sterling transactions are converted at the official rate of exchange i.e. Re 1/- = 1 sh. 6 d. and compiled under charges in England. Then they are converted at 1 sh. 5 31/32 d. and the difference between the two is compiled under this head.

59—Defence Services Effective—Navy (including Stores and Works)

The charges brought to account under this Major Head cover all expenditure on pay and allowances of the personnel of the Navy and of Civilians employed with the Naval Establishments, transportation and miscellaneous expenses, procurement of stores for the use of Navy including supplies arranged through the Army authorities and the direct cost of works other than Capital projects. The expenditure on Capital projects, acquisition of land and purchase of Naval vessels is recorded under Major Head 86—Defence Capital Outlay.

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 and of Civilians employed with Air Force Units and formations, transportation and miscellaneous charges, procurement of stores including cost of supplies obtained from the Army and cost of erection, recondition, repair and overhaul of Air Force equipment under contract with Civilian Firms, construction of works (other than Capital projects) and maintenance of Air Force buildings, air fields and other installations. Expenditure on purchase of aircraft is also recorded under this Head. The expenditure on Capital projects and acquisition of land is shown under Major Head 86—Defence Capital Outlay.

RECEIPTS IN INDIA

The receipts relating to Army (including the Military Engineer Services) Navy and Air Force are brought to account under Main Heads I to VII and X of Sub-Major Head I and Sub-Major Heads II and III of Major Head XLVII respectively.

RECEIPTS AND EXPENDITURE IN ENGLAND

Prior to 1st April 1937, all transactions in England relating to Indian Revenues were adjusted as far as possible under final heads in the books of the accounting authorities in England. This procedure has been changed from 1st April, 1937, and all English transactions with the exception of those representing genuine sterling liabilities or assets are now passed on to India through the Remittance Accounts to be brought to account along with similar transactions in this country.

Expenditure

The nature of transactions recorded under this head in respect of Army is already explained above under Main Head 8—Charges in England —of Major Head 58.

The expenditure on account of pay and allowances and stores relating to Navy and Air Force is shown separately under Major Heads 59 and 60 respectively.

Receipts

The receipts in England relating to the Army are brought to account under Main Head VIII—under Sub-Major Head I of Major Head XLVII. Receipts pertaining to Navy and Air Force are credited to Sub-Major Heads II and III of Major Head XLVII respectively.

No. 86-A—ABSTRACT ACCOUNT OF DEFENCE SERVICES-EFFECTIVE—RECEIPTS for the year ended 31st March, 1954

Heads of Receipts	Receipts in India	Receipts in England (Sterling converted into Rs. @ £1=Rs. 13 $\frac{1}{3}$)	Total India and England
	Rs.	Rs.	Rs.
XLVII—Defence Services-Effective—			
Sub Major Head I—Army—			
Main Heads—			
I. Pay and Allowances of the Regular Army	11,75,113	..	11,75,113
II. Pay and Allowances of the Territorial Army, etc.	876	..	876
III. Pay and Allowances of Civilians	1,53,914	..	1,53,914
IV. Transportation and Miscellaneous	73,46,291	..	73,46,291
V. Manufacturing Establishments	2,81,77,003	..	2,81,77,003
VI. Stores	3,95,34,782	..	3,95,34,782
VII. Military Engineer Services (including stores)	2,10,18,737	..	2,10,18,737
VIII. Receipts in England . . . . .	..	15,31,972	15,31,972
X. Loss or Gain by Exchange	2,664	..	2,664
Total Sub Major Head I—Army	9,74,09,380	15,31,972	9,89,41,352
Sub Major Head II—Navy	41,01,984	1,50,319	42,52,303
Sub Major Head III—Air Force	96,93,707	24,23,562	1,21,17,269
Total Defence Services-Effective—Receipts	11,12,05,071	41,05,853	11,53,10,924

86-B—ABSTRACT ACCOUNT OF DEFENCE SERVICES-EFFECTIVE—CHARGES for the year ended 31st March, 1954

Heads of Expenditure	Charges in India	Charges in England (Sterling converted into Rs. @ £1 =Rs. 13-1/3)	Total India and England
	Rs.	Rs.	Rs.
Major Head 58—Defence Services—Effective—Army—			
Main Heads—			
1. Pay and Allowances of the Regular Army.	44,89,10,143	..	44,89,10,143
2. Pay and Allowances and Miscellaneous Expenses of Territorial Army, etc.	45,33,593	..	45,33,593
3. Pay and Allowances of Civilians employed with (or for) the Army	22,95,65,961	..	22,95,65,961
4. Transportation, Conservancy and Hot Weather and Miscellaneous (other than those pertaining to Manufacturing Establishments).	11,40,39,417	..	11,40,39,417
5. Expenditure on Manufacturing Establishments	16,58,17,586	..	(A)16,58,17,586
6. Purchase and Sale of Stores (other than for Manufacturing Establishments and Military Engineer Services).	31,40,92,476	..	31,40,92,476
7. Expenditure on Works (other than Capital Projects), Maintenance etc.	11,15,41,508	..	(B)11,15,41,508
8. Charges in England . . . . .	..	5,33,87,035	5,33,87,035
10. Loss or Gain by Exchange	92,834	..	(C) & (D) 92,834
Total Major Head 58—Defence Services-Effective—Army	1,38,85,93,518	5,33,87,035	1,44,19,80,553
Major Head 59—Defence Services-Effective—Navy (including Stores and Works).	7,49,40,087	2,90,06,721	10,39,46,808
Major Head 60—Defence Services-Effective—Air Force (including Stores and Works).	18,49,23,232	10,09,37,935	28,58,61,167
Total Defence Services-Effective—Charges—(Voted)	1,64,84,56,837	18,33,31,691	1,83,17,88,528

(A) Excludes a sum of Rs. 15,46,995 less adjusted under Main Head 5 of Major Head 58 during 1953-54 on account of expenditure on a factory project erroneously booked in the accounts for that year under Sub Head A, Major Head 86—Defence Capital Outlay.

(B) Excludes a sum of Rs. 15,990 on account of expenditure incurred on works project erroneously booked under Sub Head A—Army, Major Head 86—Defence Capital Outlay. (See remarks on page 494 also).

(C) Please see (C) at pages 486 and 487.

(D) Please see (D) at page 487.

No. 86-C—DETAILED ACCOUNT of DEFENCE SERVICES-EFFECTIVE—RECEIPTS for the year ended 31st March, 1954

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—		
Other Miscellaneous Receipts		11,75,113
Total Receipts under Main Head I—Pay and Allowances of the Regular Army		11,75,113
Main Head II—Pay and Allowances of the Territorial Army, etc.—		
Miscellaneous Receipts		876
Total Receipts under Main Head II—Pay and Allowances of the Territorial Army, etc.		876
Main Head III—Pay and Allowances of Civilians—		
(1) Recoveries on account of audit fees from Cantonment Boards		37,294
(2) Miscellaneous Receipts		1,16,620
Total Receipts under Main Head III—Pay and Allowances of Civilians		1,53,914
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.		4,10,602
B. Contributions from other Departments or Governments on account of passage contributions in respect of personnel lent for services from the Army.		..
C. Branding and covering fees realised by Remount Establishments . . . . .		..
D. Recoveries on account of hospital stoppages		2,89,709
E. Receipts from Cantonments and Military Lands and Estates		16,12,852
F. Other Miscellaneous Receipts		50,33,128
Total Receipts under Main Head IV—Transportation and Miscellaneous		73,46,291
Main Head V—Manufacturing Establishments—		
Sub Heads—		
A. Factories		2,45,74,452
B. Military Farms		36,02,551
Total Receipts under main Head V—Manufacturing Establishments		2,81,77,003
Main Head VI—Stores—		
Sub Heads—		
A. Army Service Corps Stores		1,18,19,152
B. Animals		1,29,029
C. Army Ordnance Corps Stores		2,74,11,734
D. Medical and Veterinary Stores		1,74,867
Total Receipts under Main Head VI—Stores		3,95,34,782

No. 86-C—DETAILED ACCOUNT of DEFENCE SERVICES-EFFECTIVE—RECEIPTS for the year ended 31st March, 1954
—concl'd.

Heads of Receipts		Rs.
Main Head VII—Military Engineer Services (including Stores)—		
Sub Heads—		
A. Rents		94,18,661
B. Recoveries on account of supply of Water and Electricity		35,61,726
C. Receipts from the disposal of surplus lands, buildings, etc.		26,64,271
D. Other Miscellaneous Receipts		53,74,079
Total Receipts under Main Head VII—Military Engineer Services (including Stores)		2,10,18,737
Main Head VIII—Receipts in England—		
Sub Head A—Transportation and Miscellaneous		15,31,972
Total Receipts under Main Head VIII—Receipts in England		15,31,972
Main Head X—Loss or Gain by Exchange—		
Loss or Gain by Exchange		2,664
Total Main Head X—Loss or Gain by Exchange		2,664
Total Receipts under Sub Major Head I—Army		9,89,41,352
Sub Major Head II—Navy—		
Sub Heads—		
A. Receipts in respect of supplies and services		9,44,181
B. Sale proceeds of stores, etc.		11,87,013
C. Receipts from Works		2,65,520
D. Miscellaneous		17,05,009
E. Receipts in England		1,50,319
F. Loss or Gain by Exchange		261
Total Receipts under Sub Major Head II—Navy		42,52,303
Sub Major Head III—Air Force—		
Sub Heads—		
A. Receipts in respect of supplies and services		27,41,128
B. Works		38,15,092
C. Miscellaneous Receipts		31,33,271
D. Receipts in England		24,23,562
E. Loss or Gain by Exchange		4,216
Total Receipts under Sub Major Head III—Air Force		1,21,17,269
Total Receipts under Major Head XLVII—Defence Services-Effective		11,53,10,924

86-D—DETAILED ACCOUNT OF DEFENCE SERVICES-EFFECTIVE—CHARGES for the year ended 31st March, 1954

Heads of Expenditure	Rs.
Major Head 58—Defence Services-Effective—Army—	
Main Head 1—Pay and Allowances of the Regular Army	
Sub Heads—	
A. Pay and Allowances (including kit & clothing allowances)	43,54,47,931
D. Deferred Pay	1,31,62,202
E. Release benefits	3,00,010*
Total Charges under Main Head 1—Pay and Allowances of the Regular Army	44,89,10,143
Main Head 2—Pay and Allowances and Miscellaneous Expenses of Territorial Army, etc.	
Sub Heads—	
A. Territorial Army	45,33,593
B. Other Forces . . . . .	..
Total Charges under Main Head 2—Pay and Allowances and Miscellaneous Expenses of Territorial Army, etc.	45,33,593
Main Head 3—Pay and Allowances of Civilians employed with (or for) the Army	
Sub Heads—	
A. Fighting Services	1,31,39,517
B. Specialised Training Establishments	24,59,875
C. Educational Establishments	10,13,008
D. Army Service Corps Units and Formations	1,06,30,252
E. Remounts and Veterinary Establishments	11,49,604
F. Ordnance Establishments	7,75,46,154
G. Electrical and Mechanical Engineer Units and Formations	2,19,91,647
H. Hospitals and other Medical Establishments	56,61,789
I. Defence Accounts Offices	3,17,47,476
J. Technical Development Organisation	2,16,19,512
K. Recruiting Organisation	6,53,331
L. Army Headquarters, Command Headquarters and other Staff Formations	1,55,96,267
M. Military Engineer Services	2,31,47,560
N. Scientific Adviser to the Ministry of Defence and his staff	7,63,245
O. Other Miscellaneous Establishments	24,46,724
Total Charges under Main Head 3—Pay and Allowances of Civilians employed with (or for) the Army	22,95,65,961

*Excludes a sum of Rs. 4,946 erroneously compiled under Main Head 8-F instead of to this Head (see also page 487).

No. 86-D—DETAILED ACCOUNT of DEFENCE SERVICES—EFFECTIVE—CHARGES for the year ended 31st March, 1954—*contd.*

Heads of Expenditure	Rs.
Main Head 4—Transportation, Conservancy and Hot Weather and Miscellaneous (other than those pertaining to Manufacturing Establishments).	
Sub Heads—	
A. Transportation	7,10,69,659
B. Conservancy and Hot Weather Establishment Charges	69,45,927
C. Miscellaneous	3,60,23,831
Total Charges under Main Head 4—Transportation, Conservancy, etc.	11,40,39,417
Main Head 5—Expenditure on Manufacturing Establishments	
Sub Heads—	
A. Factories	15,03,97,602 (A) & (C)
B. Military Farms	1,54,19,984
Total Charges under Main Head 5—Expenditure on Manufacturing Establishments	16,58,17,586 (A) & (C)
Main Head 6—Purchase and Sale of Stores (other than for Manufacturing Establishments and Military Engineer Services).	
Sub Heads—	
A. Army Service Corps Stores	16,40,19,110
B. Animals	7,72,798
C. Army Ordnance Corps Stores	14,82,50,409
D. Medical Stores	10,50,159
Total Charges under Main Head 6—Purchase and Sale of Stores (Other than for Manufacturing Establishments and Military Engineer Services)	31,40,92,476
Main Head 7—Expenditure on Works (other than Capital Projects), Maintenance, etc.	
Sub Heads—	
A. Works	1,20,46,986
B. Maintenance, Buildings, Communications etc.	5,23,35,548
C. Maintenance and Operation of Installations	2,00,70,978
D. General charges	1,33,79,177
E. Tools, Plant and Machinery	84,42,934
F. Stores (including Transportation Stores)	48,40,188
G. Military Engineer Services Advances	4,25,697
Total Charges under Main Head 7—Expenditure on Works (other than Capital Projects), Maintenance, etc.	11,15,41,508 (B)

(A) Excludes a sum of Rs. 15,46,995 less adjusted under Main Head 5 of Major Head 58 during 1953-54 on account of expenditure on a Factory Project erroneously booked in the accounts for that year under Sub Head A of Major Head 86—Defence Capital Outlay, (See also page 494).

(B) Excludes a sum of Rs. 15,990 on account of expenditure incurred on Works Project erroneously booked under Sub Head A—Army of Major Head 86—Defence Capital Outlay (See also page 494).

(C) Excludes a sum of Rs. 166 (rounded off) less compiled under Main Head 5 during 1953-54 which was erroneously booked in the accounts for that year under Main Head 8-B—Charges in England (See also page 487).

No. 86-D—DETAILED ACCOUNT of DEFENCE SERVICES-EFFECTIVE—CHARGES for the year ended 31st March, 1954
—contd.

Heads of Expenditure	Rs.
Main Head 8—Charghs in England—	
Sub Heads—	
A. Pay and Allowances of the Army	16,11,926
B. Expenditure on Manufacturing Establishments	(C) 89,87,478
C. Purchase of Stores for the Army	4,05,03,190
D. Transportation	4,20,054
E. Miscellaneous	17,10,644
F. Release Benefits	(D) 1,53,743
Total Charges under Main Head 8—Charghs in England	5,33,87,035
Main Head 10—Loss or Gain by Exchange—	
Loss or Gain by Exchange	92,834
Total Charges under Main Head 10—Loss or Gain by Exchange	92,834
Total Charges under Major Head 58—Defence Services Effective—Army	1,44,19,80,553
Major Head 59—Defence Services Effective—Navy (including Stores and Works)—	
Sub Heads—	
A. Pay and Allowances of the Navy	2,21,71,539
B. Pay and Allowances of Reservists	89,001
C. Pay and Allowances of Civilians	2,05,59,108
D. Transportation and Miscellaneous	47,37,222
E. Expenditure on stores	2,22,00,708
F. Cost of Works (other than Capital Projects) Maintenance, etc.	51,32,060
G. Charges in England	3,90,06,721
H. Loss or Gain by Exchange	50,449
Total Charges under Major Head 59—Defence Services Effective—Navy	10,39,46,808

(C) Includes a sum of Rs. 166 (rounded off) erroneously compiled to this Head instead of to Main Head 5 (See also page 486).

(D) Includes a sum of Rs. 4,946 erroneously compiled to this Head instead of to Main Head 1-E (See also page 485).

K. and KK.—Defence Services.

No. 86-D—DETAILED ACCOUNT of DEFENCE SERVICES EFFECTIVE—CHARGES for the year ended 31st March, 1954—
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	4,68,52,062
B. Pay and Allowances of Reserve and Auxiliary Services . . . . .	..
C. Pay and Allowances of Civilians	1,86,83,138
D. Transportation and Miscellaneous Charges	1,26,59,368
E. Expenditure on Stores	9,47,16,924
F. Cost of Works (other than Capital Projects), Maintenance, etc.	1,24,36,196
G. Charges in England	10,09,37,935
H. Loss or Gain by Exchange	1,75,544
Total Charges under Major Head 60—Defence Services-Effective—Air Force	28,58,61,167

XLVIII/60A—Defence Services Non-Effective

Non effective charges are classified under five Main Heads 1, 2, 3, 4 and 6 of Major Head 60-A to exhibit separately the transactions on account of the Army, Navy, Air Force, expenditure in England and Loss or Gain by Exchange respectively. The corresponding receipts are shown under Main Heads I, II, III, IV and VI of Major Head "XLVIII."

2. Non-effective charges consist of payments of pensions and gratuities to individuals who have retired after completing the prescribed periods of satisfactory service with the Armed Forces, wound and injury pensions, pensions to families of personnel whose death is directly attributable to conditions of service and rewards for military service such as allowances attached to military decorations and medals and Jangi Inams.

3. The expenditure in England is mainly on account of pensions and gratuities paid in England mostly to British personnel who had previously served in the Indian Army, Navy or Air Force and retired or otherwise became non-effective and medical treatment of retired officers, etc.

4. The receipts represent mainly pension contributions from other Governments or Departments and miscellaneous receipts such as hospital stoppages from retired officers, etc.

No. 87-A—ABSTRACT ACCOUNT of MAJOR HEAD XLVIII—DEFENCE SERVICES NON-EFFECTIVE—RECEIPTS for the year ended 31st March, 1954

Heads of Receipts	Receipts in India	Receipts in England (Sterling converted into Rs. @ £1=Rs. 13-1/3)	Total India and England
	Rs.	Rs.	Rs.
Major Head XLVIII—Defence Services Non-Effective—			
Main Head I—Army	15,14,047	..	15,14,047
Main Head II—Navy	3,522	..	3,522
Main Head III—Air Force	4,064	..	4,064
Main Head IV—Receipts in England . . . . .	..	7,43,144	7,43,144
Main Head VI—Loss or Gain by Exchange	1,293	..	1,293
Total Defence Services Non-Effective Receipts	15,22,926	7,43,144	22,66,070

No. 87-B—ABSTRACT ACCOUNT of DEFENCE SERVICES NON-EFFECTIVE—CHARGES for the year ended 31st March, 1954

Heads of Expenditure	Charges in India		Charges in England (Sterling converted into Rs. @£1=Rs. 13-1/3)		Total India and England
	Charged	Voted	Charged	Voted	
	Rs.	Rs.	Rs.	Rs.	Rs.
Major Head 60-A—Defence Services Non-Effective—					
Main Head 1—Army	17,59,037	9,44,59,947	..	..	9,62,18,984
Main Head 2—Navy	11,568	11,40,563	..	..	11,52,131
Main Head 3—Air Force	—203	4,11,658	..	..	4,11,455
Main Head 4—Charges in England . . . . .	..	..	5,641	5,08,89,908	5,08,95,549
Main Head 6—Loss or Gain by Exchange . . . . .	..	88,514	..	..	88,514
Total Defence Services Non-Effective—Charges.	17,70,402	9,61,00,682	5,641	5,08,89,908	14,87,66,633(@)

(@) Voted 14,69,90,590

Charged 17,76,013

No. 87-C—DETAILED ACCOUNT of DEFENCE SERVICES NON-EFFECTIVE—RECEIPTS for the year ended 31st March, 1954

Heads of Receipts	Rs.
Major Head XLVIII—Defence Services Non-Effective—	
Main Head I—Army—	
Sub Head A—Receipts in India	15,14,047
Total Receipts under Main Head I—Army	15,14,047
Main Head II—Navy—	
Sub Head A—Receipts in India	3,522
Total Receipts under Main Head II—Navy	3,522
Main Head III—Air Force—	
Sub Head A—Receipts in India	4,064
Total Receipts under Main Head III—Air Force	4,064
Main Head IV—Receipts in England—	
Sub-Heads—	
A. Army	6,01,538
B. Navy	1,41,363
C. Air Force	233
Total Receipts under Main Head IV—Receipts in England	7,43,144
Main Head VI—Loss or Gain by Exchange—	
Loss or Gain by Exchange	1,293
Total Main Head VI—Loss or Gain by Exchange	1,293
Total Defence Services Non-Effective—Receipts	22,66,070

No. 87-D—DETAILED ACCOUNT of DEFENCE SERVICES NON-EFFECTIVE—CHARGES for the year ended 31st March, 1954

Heads of Expenditure	Rs.	Rs.
Major Head 60-A—Defence Services Non-Effective—		
Main Head 1—Army—		
Sub Heads—		
A. Rewards for Military Services	37,50,666	.
B. Pensions	9,24,68,318	} Voted 9,07,09,281 } Charged 17,59,037
Total Charges under Main Head 1—Army	9,62,18,984	} Voted 9,44,59,947 } Charged 17,59,037

K. and KK.—Defence Services.

87-D—DETAILED ACCOUNT of DEFENCE SERVICES NON-EFFECTIVE—CHARGES for the year ended 31st March, 1954

Heads of Expenditure	Rs.	Rs.
Major Head 60-A—Defence Services Non-Effective—contd.		
Main Head 2—Navy—		
Sub Heads :—		
A. Rewards for Military Services	20,236	{ Voted 11,20,327 Charged 11,568
B. Pensions, etc.	11,31,895	
Total Charges under Main Head 2—Navy	11,52,131	{ Voted 11,40,563 Charged 11,568
Main Heads 3—Air Force—		
Sub Heads—		
A. Rewards for Military Services	28,608	{ Voted 3,83,050 Charged —203
B. Pensions	3,82,847	
Total Charges under Main Head 3—Air Force	4,11,455	{ Voted 4,11,658 Charged —203
Main Head 4—Charges in England—		
Sub-Heads—		
A. Army	4,93,49,319	{ Voted 5,08,89,908 Charged 5,641
B. Navy	15,06,730	
C. Air Force	*39,500	
Total—Charges under Main Head 4—Charges in England	5,08,95,549	
Main Head 6—Loss or Gain by Exchange—		
Loss or Gain by Exchange	88,514	
Total Main Head 6—Loss or Gain by Exchange	88,514	{ Voted 88,514 Charged ..
Total Defence Services Non-Effective—Expenditure	14,87,66,633	{ Voted 14,69,90,590 Charged 17,76,043

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.

1. Expenditure of a capital nature such as on the construction of works projects for Training Establishments and other units and formations, capital works for the Manufacturing Establishment and purchase of plant and machinery, acquisition of land and purchase of vessels for the Navy and investment in industries are recorded under it, (commencing from the year 1951-52, the expenditure on the purchase of aircraft is being adjusted under Major Head 60—Defence Services Effective—Air Force).

2. Recoveries from other Central Government Departments, States and other Governments, etc., on account of Stores and installations which were taken over from the United Kingdom Government on 1st April, 1947, are brought to account under this Major Head.

No. 87-E—ABSTRACT ACCOUNT of DEFENCE CAPITAL OUTLAY during and to end of the year 1953-54

	Expenditure	Expenditure
	during the year	to end of the year
	Rs.	Rs.
Major Head 86—Defence Capital Outlay—		
Estimated Balance brought forward on 15th August, 1947 . . . . .	..	1,44,15,54,512 (Z)
Sub-Head A—Army including Factories and Farms	6,76,57,089	37,99,82,582 (A)
Sub Head B—Navy	2,16,17,507	9,13,84,766
Sub Head C—Air Force	1,64,26,140	14,16,73,192
Sub Head D—Stores and fixed installations taken over from the United Kingdom Government on 1st April, 1947.	— 53,03,307	79,59,19,162
Sub Head E—Industrial Development	12,11,843	3,34,49,939
Total Major Head 86—Defence Capital Outlay	10,16,09,272	2,88,39,64,153

No. 87-F—DETAILED ACCOUNT of DEFENCE CAPITAL OUTLAY during and to end of the year 1953-54

	Expenditure	Expenditure
	during the year	to end of the year
	Rs.	Rs.
Major Head 86—Defence Capital Outlay—		
Estimated Balance brought forward on 15th August, 1947		1,41,15,54,512 (Z)
Sub Head A—Army including Factories and Farms —		
Minor Heads—		
(a) Army	2,87,42,417	18,32,73,210 (A)(c)
(b) Factories	2,90,28,714	16,23,33,422 (A)(b)
(c) Farms	9,42,077	41,60,915
(d) National Defence Academy	89,43,881	3,02,15,035
Total Sub Head A—Army including Factories and Farms	6,76,57,089	37,99,82,582
Sub Head B—Navy—		
1. Works other than Dockyard Expansion	1,17,35,373	4,79,82,138
2. Acquisition of land	26,300	46,59,181
3. Purchase of Naval Vessels	93,77,821	3,81,69,367
4. <i>Deduct</i> —Receipts from Disposal of Naval lands and buildings etc. financed originally from Capital.	..	..
5. Dockyard Expansion Scheme	4,78,013	5,74,080
Total Sub Head B—Navy	2,16,17,507	9,13,84,766

(a)(b) ^(Z) } See footnotes on the next page.

K. and KK.—Defence Services.

No. 87-F—DETAILED ACCOUNT of DEFENCE CAPITAL OUTLAY during and to end of the year 1953-54—concl'd.

Sub Head C—Air Force—	Expenditure during the year	Expenditure to end of the year
Minor head—	Rs.	Rs.
1. Works	1,62,49,269	7,45,93,932
2. Acquisition of land	1,76,871	24,49,347
3. Purchase of Air-craft . . . . .	..	6,46,29,913
4. <i>Deduct</i> —Receipts from disposal of Air Force lands, Buildings, etc. financed originally from Capital.	..	..
Total Sub Head C—Air Force	1,64,26,140	14,16,73,192
Sub Head D—Stores and fixed installations taken over from the United Kingdom Government on 1st April, 1947—		
Minor Heads—		
(a) Payment for stores and fixed installations . . . . .	..	1,33,33,33,333
(b) <i>Deduct</i> —Receipts and Recoveries	53,03,207	53,74,14,171
Total Sub Head D—Stores and fixed installations taken over from the United Kingdom Government on 1st April 1947.	—53,03,307	79,59,19,162
Sub Head E—Industrial Development—		
1. Investments in the Share Capital of Hindustan Aircraft Limited . . . . .	..	3,20,16,600
2. Wireless projects	12,11,843	14,33,339
Total Sub Head E—Industrial Development	12,11,843	3,34,49,939
Total Major Head 86—Defence Capital Outlay	10,16,09,272	2,88,39,64,153

(A) The sum of Rs. 15,62,985 has been deducted to rectify an excess booking made during 1953-54. This comprises of the following items—

- (a) an expenditure of Rs. 15,990 on a works project originally classified as Major Work but subsequently treated as 'Minor Work' could not be transferred to Main Head 7 of Major Head 58—Defence Services Effective—Army as orders regarding change in the incidence of the cost of the project were issued after the accounts for the year 1953-54 were closed.
- (b) an expenditure of Rs. 15,46,995 relating to a factory project initially charged to this Head could not be transferred to main Head 5 of Major Head 58—Defence Service Effective—Army in the accounts for 1953-54.

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

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

Revenue Rs. 27,42,42,331

Expenditure Rs. 25,94,26,773

Major Heads	No. of Account	Detail of Accounts	Page	Amount of each Account	
				Major Head Total	
				Revenue	Expenditure
				Rs.	Rs.
Grants-in-aid from Central Government	88	Receipts— State	496	27,37,74,367	..
Grants-in-aid to State Governments	88	Expenditure— Central	496	..	25,90,19,130
Miscellaneous Adjustments between Central and State Governments	89	Receipts—State	498	4,67,964	..
Miscellaneous Adjustments between Central and State Governments	89	Expenditure—Central	498	..	4,07,643
		Total		27,42,42,331	25,94,26,773

This Section records the grants-in-aid payable by the Central Government to State Governments under Articles 273, 275 and 278 of the Constitution of India and such miscellaneous adjustments between the Central and State Governments in respect of services rendered or contributions made by the one to the other as cannot conveniently be exhibited under the appropriate revenue or Service heads.

No. 83—ACCOUNT OF GRANTS-IN-AID FROM CENTRAL GOVERNMENT TO STATE GOVERNMENTS during the year ended 31st March, 1954

RECEIPTS				EXPENDITURE					
	Grants-in-aid under Art. 273 of the Constitution	Grants-in-aid under Art. 275 of the Constitution	Other Grants-in-aid.	Total		Grants-in-aid under Art. 273 of the Constitution	Grants-in-aid under Art. 275 of the Constitution	Other Grants-in-aid	Total
	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
State Governments—					Central Government—				
Government of Ajmer . . . . .	..	..	1,10,00,000	(a) 1,10,00,000	Central Government—	..	..	1,10,19,129	(a) 1,10,19,129
Do. Bhopal . . . . .	..	..	92,00,000	(b) 92,00,000	Government of Ajmer . . . . .	..	..	92,85,000	(b) 92,85,000
Do. Coorg . . . . .	..	..	47,302	47,302	Do. Bhopal . . . . .	..	..	47,302	47,302
Do. Delhi . . . . .	..	..	14,20,000	14,20,000	Do. Coorg . . . . .	..	..	..	..
Do. Himachal Pradesh . . . . .	..	1,07,00,000	..	(c) 1,07,00,000	Do. Delhi . . . . .	..	..	14,20,000	14,20,000
Do. Vindhya Pradesh . . . . .	..	..	2,20,00,000	(d) 2,20,00,000	Do. Himachal Pradesh . . . . .	..	..	1,07,50,000	(c) 1,07,50,000
Do. Andhra . . . . .	..	7,60,000	..	7,60,000	Do. Vindhya Pradesh . . . . .	..	..	1,50,90,745	(d) 1,50,90,745
Do. Assam	75,00,000	2,15,29,000	..	2,90,29,000	Do. Andhra . . . . .	..	7,60,000	..	7,60,000
Do. Bihar	75,00,000	62,98,000	..	1,37,98,000	Do. Assam	75,00,000	2,15,29,000	..	2,90,29,000
Do. Bombay . . . . .	..	12,55,000	..	(e) 12,55,000	Do. Bihar . . . . .	..	62,98,000	..	1,37,98,000
Do. Madhya Pradesh . . . . .	..	45,00,000	7,45,000	(f) 52,45,000	Do. Bombay . . . . .	..	12,75,000	..	(e) 12,75,000
Do. Madras (Composite) . . . . .	..	4,75,000	..	4,75,000	Do. Madhya Pradesh . . . . .	..	45,00,000	..	(f) 45,00,000
Do. Madras (Residuary) . . . . .	..	95,000	..	95,000	Do. Madras . . . . .	..	5,70,000	..	5,70,000
Do. Orissa	15,00,000	1,13,00,000	..	1,28,00,000	Do. Orissa	15,00,000	1,13,00,000	..	1,28,00,000
Do. Punjab . . . . .	..	1,43,92,000	..	1,43,92,000	Do. Punjab . . . . .	..	1,43,92,000	..	1,43,92,000
Do. West Bengal	1,50,00,000	90,00,000	10,58,092	(g) 2,50,58,092	Do. West Bengal	1,50,00,000	90,00,000	..	(g) 2,40,00,000

No. 89—ACCOUNT of MISCELLANEOUS ADJUSTMENTS between CENTRAL and STATE GOVERNMENTS during the year ended 31st March, 1954

RECEIPTS	Rs.	EXPENDITURE	Rs.
State Governments—		Central Government—	
Contributions by the Central Government on account of Agency functions in connection with the Petroleum and Explosives Acts etc.—		Contributions to the State Governments on account of Agency functions in connection with the Petroleum and Explosives Acts etc.—	
Andhra	5,387	Andhra	5,387
Assam	1,450	Assam	1,450
Bihar	17,341	Bihar	17,341
Bombay	26,872	Bombay	26,872
Madhya Pradesh	18,230	Madhya Pradesh	18,230
Madras (Composite)	4,875	Madras	85,427
Madras (Residuary)	80,752	Orissa	3,753
Orissa	3,753	Punjab	6,218
Punjab	6,218	Uttar Pradesh	23,183
Uttar Pradesh	23,183	West Bengal	21,445
West Bengal	21,445	Hyderabad	57,351
Hyderabad	57,351	PEPSU	44,130
PEPSU	44,130	Rajasthan	50,463
Rajasthan	50,463	Saurashtra	33,761
Saurashtra	33,761	Travancore-Cochin	11,954
Travancore-Cochin	11,953		
Payments by the Central Government to the Government of the Punjab for Agency work in connection with passports.	(b) 61,000	Contribution towards pay and allowances and leave and pensionary charges of the officers deputed to Bengal from Army and from other Provinces.	(a) 678
Total	4,67,964	Total (Voted)	4,07,643

(a) Represents Debit on account of leave salary contribution, in respect of an officer of the U.P. Government on deputation with the Government of Bengal in 1944, under the Emergency Reinforcement Scheme, liability for which was accepted by the Government of India.

(b) The corresponding expenditure has been adjusted under '35—External Affairs' in the Central Section of the Punjab Accounts.

Sections M. and MM.—Extraordinary Items

Revenue Rs. 14,70,49,543

Expenditure

Within the Revenue Account Rs. 28,47,14,112

Outside the Revenue Account Rs. —25,20,90,183

Major Head	Number of Account	Detail of Accounts	Page	Amount of each Account			
				Detail	Major Head Total		
					Revenue	Expenditure	
				Rs.	Rs.	Rs.	
Extraordinary Receipts	90	Receipts	503	..	10,81,59,896	..	
Extraordinary Charges	90-A	Expenditure	507	..	..	19,44,22,006
Expenditure connected with Post War Planning and Development	90-B	Expenditure	509	..	..	1,40,15,213
Expenditure connected with Community Development Projects	90-C	Expenditure	513	..	..	4,72,21,819
Transfers from Revenue Reserve Fund	91	Receipts	514	..	1,41,81,685	..	
Transfers to Revenue Reserve Fund	91	Expenditure	514	..	..	1,45,00,000
Civil Defence	91-A	Receipts	514	..	3,53,272	..	
Civil Defence	91-B	Expenditure	515	..	..	1,54,042
Pre-Partition Receipts	91-C	Receipts	516	..	2,43,54,690	..	
Pre-Partition Payments	91-D	Expenditure	518	..	..	1,44,01,032
		Total Receipts and Expenditure within the Revenue Account . . . . .		..	14,70,49,543	28,47,14,112
		CAPITAL ACCOUNT OUTSIDE THE REVENUE ACCOUNT					
Capital outlay on Schemes of Government Trading	91-E	Expenditure	521	..	..	—25,20,90,183
Grants to State Governments for Development	91-F	Expenditure	523	..	..	..
Payments to Pakistan for Unique Institutions	91-G	Expenditure	523	..	..	..
		Total Expenditure outside the Revenue Accounts . . . . .		..	..	—25,20,90,183

M. and MM.—Extraordinary Items.

Section M.—Extraordinary Items

This Section records receipts and expenditure of a non-recurring character which it may be desirable to distinguish from the ordinary revenues and expenditure of the Central and State Governments. The receipts do not include receipts of a capital nature connected with expenditure already debited to capital head, which are recorded by deduction from expenditure debited under that head, but include the annuity receipts from the Government of Burma. The payment of annuity by the Government of Burma has been suspended for the present from 1942-43. The cost of leave salaries and travelling allowances granted to retrenched personnel of the Non-Commercial Civil Departments, is recorded in this Section, *vide* Note on '85—Payments to Retrenched Personnel' on page 471.

2. The cost of restoring the property and finances of Local Bodies and Non-Government Institutions affected by the Bihar earthquake of 1934 is brought to account in this Section in the State Section of the Account, the amount appropriated from the deposit head 'Deposit Account of the Fund for Restoration of Earthquake Damage' being credited as a receipt of the State Government. There has been no expenditure since 1946-47.

3. A new major head "63-A—Expenditure connected with Post-War Planning and Development" has been opened in the accounts from 1944-45. This major head is intended to record primarily initial expenditure on planning of schemes or projects of development and to show, as far as practicable, under a single head of account the activities of Government by way of planning and development. As and when schemes or projects become ready for execution and expenditure begins to be incurred on them, such expenditure will be classified under the appropriate service head or heads, *e.g.*, expenditure on new hospitals or roads, or electricity projects will be classified as 'Medical' or 'Civil Works' or 'Electricity'. Thus when planning for development reaches a sufficiently advanced stage, the new major head will be abandoned altogether and all subsequent expenditure—including Grants-in-aid to State Governments—will be taken to the ordinary heads of account. With the inauguration of the Five Year Plan, all other Development schemes were assumed to have been integrated into and become a part of the Plan. As it has been found difficult in practice, to compile a separate statement of the plan expenditure by segregating it from the rest of the expenditure, Account No. 90-C—Statement showing charges incurred during the year ended 31st March 1954 on post War Planning and Development (on schemes under the Five Year Plan), but recorded under other heads of Accounts, has been discontinued from the Accounts from 1951-52.

4. The extra expenditure incurred by a State Government as a result of the War (1939) which may be recoverable from the Central Government is, pending such recovery, debited to the detailed head "Charges incurred as a direct result of the War" opened under the major head "63—Extraordinary Charges". Recoveries from the Central Government are accounted for as a deduct entry "Deduct—Recoveries of War Charges" under the same head or taken to revenue under "LI—Extraordinary Receipts—Other Items—Recoveries of War Charges" according as the recoveries are effected in the same year or in a subsequent year.

5. A new Major Head "63-B—Community Development Projects" has been opened in the accounts from 1952-53. This major head records the expenditure on Community Development Projects under the Community Development Programme which was inaugurated in October, 1952. The characteristic features of the programme are that (i) it is partly financed by the Government of United States of America under the Indo-U.S.T.C.A. Agreement, (ii) the expenditure thereon is shareable between the Central and State Governments on the prescribed basis and (iii) people's contribution in cash, kind or labour to supplement Government's resources which is an essential component of the programme.

The central object of the programme is to secure the fullest development of the material and the human resources of rural areas. For the attainment of this object, the programme comprises intensive work for agricultural development, social education, improvement in the health of the population and introduction of new skills and new occupation so that the programme as a whole can lift the rural community to higher levels of organisation and arouse enthusiasm for new knowledge and new ways of life. The present programme is confined to 55 projects. Each project will comprise roughly about 300 villages, divided into three Development Blocks, each comprising about 100 villages, and a population of about 1 lakh.

6. The major heads "LII-A—Transfer from Revenue Reserve Fund" and "64-A—Transfer to Revenue Reserve Fund" record the amounts transferred from or to the deposit head "Revenue Reserve Fund". These heads were originally opened in connection with the transactions of the Central Government but the Governments of Madras, Uttar Pradesh and Travancore Cochin have also operated on these heads for the transfer of a portion of their realised revenue surplus to the Revenue Reserve Fund (*vide* Note on Revenue Reserve Fund on page 582). In the case of the Governments of Bombay, Bihar, Madhya Pradesh and Assam, however, these heads have been operated upon for transactions relating to 'Post War Reconstruction and Development Fund' which also functions to a certain extent as a Revenue Reserve Fund.

7. The major heads "LII-B—Civil Defence" and "64-B—Civil Defence" were opened in the accounts of the year 1942-43 to record receipts and charges of the Central and State Governments connected with measures undertaken for Civil Defence.

8(a). Central transactions pertaining to the pre-partition period actually occurring during the period from 15th August 1947 to 31st March 1948, initially formed part of the Dominion accounts. They were classified under the Suspense head 'Central Government Suspense' in all the normal details of revenue, expenditure, debt etc., heads in exactly the same way as if these transactions had occurred when the undivided account was in operation. The Dominion accounts were relieved of these transactions by minus entries on each side of the accounts under the Suspense head and plus entries under the corresponding revenue, expenditure or debt etc. head in the pre-partition accounts with consequent corrections in the opening and closing balances of the two accounts.

(b) From the accounts of the year 1948-49, the pre-partition Central transactions are recorded as stated below:—

(i) Revenue and Service head transactions are booked under the major heads 'LII—C—Pre-partition Receipts' and '64—C—Pre-partition Payments'. They are classified by the ordinary major and minor heads of account which are treated as minor and detailed heads subordinate to the two major heads. Transactions relating to Defence Services, Railways and Posts and Telegraphs are for this purpose treated as Civil transactions and are also booked under these major heads.

(ii) Transactions relating to Capital heads are accounted for under the normal heads as if they relate to the Dominion of India. If any payments pertaining to Pakistan are made because the initial legal liability for them falls on the Indian Dominion, they will ultimately be written off the Capital heads or the balances under these heads will be corrected without financial adjustment.

(iii) Prepartition transactions relating to Debt and Deposit heads of accounts, in so far as they pertain to assets and liabilities taken over by the Government of India by bringing over the corresponding opening debit and credit balances on 15th August 1947, are adjusted to the relevant Debt and Deposit heads.

(c) The Punjab Government have also adopted the procedure stated above for the record of the pre-partition transactions pertaining to them.

(d) The Government of West Bengal have, used the head "Undivided Bengal Suspense" for the record of similar transactions occurring upto 31st March 1948 and during the subsequent period also. The balance under this suspense head will be taken into account in the financial settlement with East Bengal. From the accounts for 1949-50, however, certain specified kinds of payments have been recorded under the major head '64—C—Pre-partition Payments' under suitable minor heads opened for the purpose.

(e) From the Accounts for 1949-50, the Government of Assam have also operated upon the major heads "LII—C—Pre-partition Receipts" and "64—C—Pre-partition Payments" for the record of the Pre-partition transactions pertaining to them.

SECTION MM.—Extraordinary Items

Capital Account Outside the Revenue Account

Capital Outlay on Schemes of Government Trading

9. This Capital major head was opened from the accounts of the year 1942-43 to record expenditure incurred by the Central Government on Schemes of Government Trading and of stocking essentials for production.

Grants to State Governments for Development

10. This Capital major head has been opened with effect from the accounts for the year 1946-47 for recording the grants given by the Central Government to State Governments for financing the Post war Reconstruction and Development Schemes undertaken by them.

The grants made by the Central Government to State Governments under Articles 273, 275 and 278 of the Constitution of India, are, however, accounted for under the major head "61—Grants-in-aid to State Governments" (vide Account No. 88 on page 496).

Payments to Pakistan for Unique Institutions

11. This new major head was opened in the accounts for 1948-49 for the record of payments to Pakistan for meeting expenditure on setting up of ordnance factories and Unique Institutions. The amount will be added to Pakistan's debt to

No. 90—ACCOUNT OF EXTRAORDINARY RECEIPTS credited to REVENUE during the year ended 31st March 1954

	STATE GOVERNMENTS											Total— carried over		
	Central Government	Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	Government of Vindhya Pradesh	Government of Andhra (<i>b</i>)	Government of Assam	Government of Bihar	Government of Bombay		Government of Madhya Pradesh	Government of Madras (Composite) (<i>a</i>)	Government of Madras Residuary (a)
	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.
Sale of land	1,289	..	..	..	..	..	..	..	..	94,377	..	..	..	..
Sale of other Government assets. . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Subvention from the Centre Government for Post War Development Schemes . . . . .	..	..	..	..	..	40,000	21,26,117	..	45,91,692	1,99,97,075	20,83,203	79,16,608	19,45,485	2,86,60,080
Subscription from the Central Government for Development Schemes . . . . .	..	..	..	1,00,000	77,500	..	..	..	..	..	..	..	..	1,77,600
Other items	4,02,037	..	5,92,239	2,57,900	..	1,066	2,99,796	41,49,169	2,13,913	20,627	..	2,35,437	5,89,198	70,93,259
Receipts on account of Community Development Project	1,54,762	40,988	..	25,000	5,437	96,899	2,98,307	19,97,536	4,89,953	10,32,686	20,26,553	28,59,344	4,86,170	1,00,21,426
Receipts on account of National Extension Services . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Receipts on account of Local Development Works . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Debit—Refunds . . . . .	..	..	..	5,000	..	..	2,116	2,25,861	14,632	..	745	64,049	10,958	2,12,375
TOTAL—EXTRAORDINARY RECEIPTS	6,61,218	40,988	5,92,239	5,07,900	82,927	1,60,965	26,62,101	57,80,894	54,77,826	2,11,45,905	40,79,021	1,09,54,340	29,79,901	5,57,55,166

(a) Represents transactions for the period from 1st April 1953 to 30th September 1953.

(b) Represents transactions for the period from 1st October 1953 to 31st March 1954.

No. 90.—ACCOUNT OF EXTRAORDINARY RECEIPTS credited to REVENUE during the year ended 31st March 1954—*contd.*

	STATE GOVERNMENTS										Total	
	Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P. E. P. S. U.	Government of Rajasthan	Government of Saurashtra		Government of Travancore-Cochin
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Total Brought forward	96,966	..	..	..	..	..	..	..	..	..	646	13,97,830
Sale of surplus	..	..	..	2,168	..	..	..	..	..	..	..	42,562
Sale of other Government assets	..	..	..	..	..	..	..	..	..	..	..	4,76,82,988
Subvention from the Central Government for Post War Development Schemes	3,66,60,080	31,58,402	46,55,743	..	..	..	..	..	..	..	..	1,77,500
Subscription from the Central Government for Development Schemes	..	..	..	..	..	..	..	..	..	..	..	1,77,500
Other items	70,93,259	..	35,23,175	3,65,792	3,75,108	1,01,23,611	2,91,933	3,489	49,44,286	50,93,949	27,10,922	3,46,69,930
Receipts on account of Community Development Project	1,00,21,426	..	38,10,207	5,58,360	10,88,768	2,44,000	4,45,968	2,00,043	14,32,146	..	9,94,876	1,94,69,664
Receipts on account of National Extension Service	..	..	13,60,000	..	..	..	..	..	..	..	..	13,60,000
Receipts on account of Local Development Works	..	..	44,30,000	..	..	..	..	..	..	..	..	44,30,000
Debit—Refunds	3,13,375	97,277	..	698	..	3,399	1,066	..	4,02,478	86	79,955	10,70,568
TOTAL EXTRAORDINARY RECEIPTS	5,57,55,166	30,61,126	1,77,78,125	9,25,642	14,63,676	1,03,59,212	7,36,795	3,33,181	69,77,391	51,12,107	36,26,485	10,81,59,996

M and MM.—Extraordinary Items.

No. 90-B—ACCOUNT of EXPENDITURE connected with Post WAR PLANNING and DEVELOPMENT for the year ended
31st March 1954

	STATE GOVERNMENTS		
	Government of Orissa	Government of Uttar Pradesh	Total
Secretariat	1,19,547	..	1,19,547
Special Commissions and Committees	1,419	..	1,419
Employment Exchanges	22,596	..	22,596
Miscellaneous	11,827	1,37,66,766	1,37,78,593
Works . . . . .	..	36,946	36,946
Repayment to the Contingency Fund of advances taken but not recouped in the previous year.	..	55,845	55,845
Charges in England—			
Scholarships and stipends	102	..	102
Other charges	165	..	165
Total (Voted)	1,55,656	1,38,59,557	1,40,15,213

M. and MM.—Extraordinary Items.

No. 90-C—ACCOUNT of EXPENDITURE connected with

	Central Government	STAT					Item No.
		Government of Ajmer	Government of Bhopal	Government of Coorg	Government of Delhi	Government of Himachal Pradesh	
Supervision	2,08,217	..	5,896	4,100	..	42,220	1
Project Headquarters (including housing for project staff)	65,371	83,628	2,37,843	27,865	79,934	2,50,114	2
Animal Husbandry and Agricultural Extensions	86,379	14,933	39,271	59,951	22,638	37,346	3
Irrigation	37,282	620	2,20,569	1,04,625	2,659	19,161	4
Reclamation	8,573	..	12,135	1,500	..	..	5
Health and Rural Sanitation	1,10,697	17,347	82,888	80,904	29,671	82,688	6
Education	1,09,483	..	17,962	30,699	4,822	61,885	7
Social Education	27,654	52,959	30,679	14,285	2,668	34,021	8
Communications	6,10,703	..	1,49,939	40,907	3,175	3,78,032	9
Rural Arts, Crafts and Industries	26,855	2,808	18,190	4,608	29,092	79,064	10
Training . . . . .	..	..	..	..	1,242	..	11
Works	9,306	5,855	..	..	14,606	..	12
Suspense . . . . .	..	..	..	..	..	..	13
National Extension Service	14,566	18,070	65,645	..	..	..	14
Local Development Works . . . . .	..	..	..	..	..	..	15
Pilot Development Projects . . . . .	..	..	..	..	..	..	16
Pusa Samastipur Sakra Project . . . . .	..	..	..	..	..	..	17
Bihar Ekangarsarai Barbigaha Project . . . . .	..	..	..	..	..	..	18
Bhabna Mohani Sasaram Project . . . . .	..	..	..	..	..	..	19
Ormanghi Ranchi Mander Project . . . . .	..	..	..	..	..	..	20
Ranishar Development Project . . . . .	..	..	..	..	..	..	21
Sikarpur Development Project . . . . .	..	..	..	..	..	..	22
Hura Development Project . . . . .	..	..	..	..	..	..	23
Total	13,15,086	1,96,220	8,81,017	3,69,444	1,90,507	9,84,531	24
Charged . . . . .	..	..	..	..	..	..	25
Voted	13,15,086	1,96,220	8,81,017	3,69,444	1,90,507	9,84,531	26

(a) Represents transactions for the period from 1-4-53 to 30-9-53.

(b) Represents transactions for the period from 1-10-53 to 31-3-54.

COMMUNITY DEVELOPMENT PROJECTS during the year ended 31st March, 1954

GOVERNMENTS								Total carried over
Item No.	Government of Vindhya Pradesh	Government of Andhra (b)	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras (Composite) (a)	
1	..	260	1,11,806	..	73,636	26,775	83,516	5,56,426
2	2,50,670	1,52,628	8,35,488	1,24,168	8,59,045	14,69,805	5,22,375	49,58,934
3	2,28,489	14,111	2,84,147	..	1,78,677	9,54,346	1,91,055	21,11,343
4	14,058	..	64,490	..	1,73,255	46,153	..	6,82,872
5	14,131	..	3,782	..	31	86,779	..	1,26,931
6	67,067	22,971	2,60,033	..	2,38,241	2,33,181	1,47,432	13,73,120
7	29,424	52,478	1,09,156	2,41,479	2,33,756	1,69,368	1,818	10,62,330
8	20,368	20,391	49,927	..	59,646	68,504	6,419	3,87,521
9	48,907	57,823	3,65,882	..	42,881	7,76,234	61,494	25,35,977
10	5,555	694	56,294	..	28,013	68,588	1,511	3,21,272
11	..	17,387	..	..	..	..	36,451	55,080
12	47,290	..	..	..	..	2,62,518	..	3,39,575
13	..	..	..	..	- 11,161	- 1,90,037	..	- 2,01,198
14	68,156	..	..	1,30,708	..	11,17,500	..	14,14,645
15	..	..	..	..	..	3,90,281	..	3,90,281
16	..	..	..	- 56,895	..	..	..	- 56,895
17	..	..	..	5,65,450	..	..	..	5,65,450
18	..	..	..	5,08,138	..	..	..	5,08,138
19	..	..	..	5,56,778	..	..	..	5,56,778
20	..	..	..	5,60,370	..	..	..	5,60,370
21	..	..	..	2,97,354	..	..	..	2,97,354
22	..	..	..	88,562	..	..	..	88,562
23	..	..	..	78,833	..	..	..	78,833
24	7,94,115	3,38,743	21,41,005	30,94,945	18,76,020	54,79,995	10,52,071	1,87,13,699
25	..	..	..	..	..	..	..	..
26	7,94,115	3,38,743	21,41,005	30,94,945	18,76,020	54,79,995	10,52,071	1,87,13,699

M. and MM.—Extraordinary Items.

No. 90-C—ACCOUNT of EXPENDITURE connected with

	Total Brought forward	STATE						Item No.
		Government of Madras (Residuary) (a)	Government of Orissa	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal		
Supervision	5,56,426	57,979	1,12,184	1,25,146	1,14,985	1,74,078	1	
Project Headquarters (including housing for project staff)	49,58,934	3,16,705	8,60,577	4,68,760	25,63,379	5,64,076	2	
Animal Husbandry and Agricultural Extensions	21,11,343	2,83,939	92,620	4,99,192	16,13,735	1,38,156	3	
Irrigation	6,82,872	..	3,14,576	..	..	..	4
Reclamation	1,26,931	..	1,16,215	..	7,000	..	5	
Health and Rural Sanitation	13,73,120	1,02,423	1,99,286	5,39,166	10,75,939	2,98,996	6	
Education	10,62,330	28,000	91,647	5,17,937	6,17,665	3,22,606	7	
Social Education	3,87,521	55,921	48,969	2,47,950	4,60,330	1,30,853	8	
Communication	25,35,977	1,38,728	4,26,545	6,08,703	23,43,046	3,16,664	9	
Rural Arts, Crafts and Industries	3,21,272	610	1,25,272	29,984	5,24,647	..	10	
Training	55,080	33,919	..	1,51,899	73,782	30,389	11	
Works	3,39,575	..	..	..	..	..	12
Suspense	— 2,01,198	19,312	..	..	..	..	13
National Extension Service	14,14,645	..	..	..	11,87,839	590	14
Local Development Works	3,90,281	..	..	..	..	..	15
Pilot Development Projects	— 56,895	..	..	..	..	..	16
Pusa Samastipur Sakra Project	5,63,450	..	..	..	..	..	17
Bihar Ekangarsarai Barbigha Project	5,08,138	..	..	..	..	..	18
Phalna Mohani Sasaram Project	5,56,778	..	..	..	..	..	19
Oranahli Ranchi Mander Project	5,60,370	..	..	..	..	..	20
Ranisher Development Project	2,97,354	..	..	..	..	..	21
Sikarpur Development Project	88,562	..	..	..	..	..	22
Hara Development Project	78,833	..	..	..	..	..	23
Total	1,87,13,699	10,37,536	23,87,891	31,88,737	1,05,82,347	19,76,408	24	
Charged . . . . .	..	..	..	..	..	..	25
Voted	1,87,13,699	10,37,536	23,87,891	31,88,737	1,05,82,347	19,76,408	26	

(a) Represents transaction for the period from 1-10-53 to 31-3-54.

COMMUNITY DEVELOPMENT PROJECTS during the year ended 31st March, 1954—concl'd.

GOVERNMENTS								Total
Item No.	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
1	50,914	15,095	6,613	..	1,12,278	18,621	38,855	13,83,174
2	3,32,021	3,12,671	2,22,305	1,71,965	8,32,390	1,39,936	4,75,192	1,22,18,911
3	2,23,487	35,476	25,301	87,511	1,59,866	39,838	2,01,146	55,11,610
4	1,75,976	15,100	13,518	..	1,30,627	32,953	1,70,265	15,35,887
5	2,53,142	..	..	..	1,97,017	21,957	3,393	7,25,655
6	49,402	1,81,370	8,212	1,75,175	3,12,679	69,356	1,70,189	45,55,313
7	1,68,440	86,506	9,825	91,211	2,08,274	1,08,544	31,105	33,44,090
8	35,589	..	16,700	..	1,32,675	30,343	27,046	15,73,897
9	2,46,775	5,19,845	3,207	1,88,574	2,17,536	2,17,457	2,26,405	79,89,462
10	90,165	17,448	..	..	10,474	12,638	1,48,141	12,86,651
11	..	..	..	..	..	..	..	3,45,069
12	..	..	..	..	..	..	..	3,39,575
13	67,926	..	..	..	..	- 13,720	53,523	- 74,157
14	1,87,521	61,730	..	91,436	3,00,206	37,159	..	32,81,126
15	1,28,383	..	..	..	..	94,302	..	6,12,966
16	..	..	..	..	..	..	..	- 56,895
17	..	..	..	..	..	..	..	5,65,150
18	..	..	..	..	..	..	..	5,08,128
19	..	..	..	..	..	..	..	5,56,778
20	..	..	..	..	..	..	..	5,60,370
21	..	..	..	..	..	..	..	2,97,354
22	..	..	..	..	..	..	..	88,502
23	..	..	..	..	..	..	..	78,833
24	20,09,741	12,45,241	3,05,681	8,05,872	26,14,022	8,09,384	15,45,260	4,72,21,819
25	..	..	..	..	..	..	..	..
26	20,09,741	12,45,241	3,05,681	8,05,872	26,14,022	8,09,384	15,45,260	4,72,21,819

No. 91—ACCOUNT OF TRANSFERS to/from the REVENUE ACCOUNT from/to the REVENUE RESERVE FUND during the year ending 31st March, 1954

Receipt.	Expenditure
Rs.	Rs.
Transfers from the Fund—	Transfers to the Fund—
Government of Bombay	Government of Madhya Pradesh
(a) 50,00,000	(a) 1,45,00,000
(b) 91,81,685	
Total	Total (Voted)
1,41,81,685	1,45,00,000

(a) Corresponding adjustments appear in Account No. 108.

(b) Corresponding adjustments are included under Fund for Development Schemes, Irrigation & Power Development Fund and Zamindari Abolition Fund (Deduct Receipts) in Account No. 108.

No. 91-A—ACCOUNT OF RECEIPTS connected with CIVIL DEFENCE for the year ended 31st March, 1954

	Central Government	STATE GOVERNMENTS				Total
		Government of Bihar	Government of Bombay	Government of Madras (Composite) (a)	Government of Madras (Residuary) (b)		Government of Orissa
Miscellaneous	66,657	1,12,129	2,797	..	26	1,81,609
Receipts relating to Poolable expenditure . . . . .	..	..	..	1,86,683	..	1,86,683
Deduct—Refunds . . . . .	..	..	14,600	80	..	15,020
Total Receipts	66,657	1,12,129	11,803	1,86,603	26	3,53,272

(a) Represents transactions for the period from 1-4-53 to 30-9-53.

(b) Represents transactions for the period from 1-10-53 to 31-3-54.

No. 91-B—ACCOUNT of EXPENDITURE connected with CIVIL DEFENCE during the year ended 31st March, 1954

	Central Government	STATE GOVERNMENTS				Total
		Government of Bihar	Government of Bombay	Government of Madras (Composite) (a)	Government of Orissa	
Expenditure on Air Raid Precautions	7,007	19,939	84	..	26,993
Miscellaneous	16,834	16,834
Works	21	..	21
Motor Spirit and Tyre Rationing Schemes	4,141	924	..	..	5,065
Expenditure in connection with Registration of Foreigners Act, 1939	75,122	..	..	75,122
Expenditure in connection with examination of activities of Foreigners	—1,459	20,222	..	..	24,763
Maintenance charges of Detenues	197	..	..	..	197
Expenditure connected with War Injuries Scheme	1,12,140	..	..	..	..	1,12,140
Deduct—Share paid by the Central Government	99,958	..	6,135	1,06,093
Total (Voted)	1,12,140	9,886	22,242	75	9,699	1,54,042

M. and M.M.—Extraordinary Items.

(a) Represents transactions for the period from 1-4-53 to 30-9-53.

No. 91-C—ACCOUNT of RECEIPTS connected with the PRE-PARTITION RECEIPTS for the year ended 31st March, 1954

	Central Government	STATE GOVERNMENTS		Total
		Government of Punjab	Government of West Bengal	
Taxes on Income other than Corporation Tax	—610	..	..	—610
Irrigation . . . . .	..	2,362	..	2,362
Posts and Telegraphs	—1,921	..	..	—1,921
Administration of Justice . . . . .	..	533	..	533
Medical	4	..	..	4
Industries and Supplies	6,261	150	..	6,411
Civil Works . . . . .	..	18	..	18
Receipts from Indian States	2,766	..	..	2,766
Stationery and Printing	28	40	..	68
Miscellaneous	5,48,580	3,920	..	5,52,500
Defence	2,37,66,486	..	..	2,37,66,486
Undisbursed amount of claims passed by the Application Committee . . . . .	..	..	8,031	8,031
RECEIPTS IN ENGLAND—				
Administration of Justice	7,859	..	..	7,859
Stationery and Printing	4	..	..	4
Miscellaneous	10,179	..	..	10,179
Total	2,43,39,636	7,023	8,031	2,43,54,690

No. 91-D—ACCOUNT of EXPENDITURE connected with PRE-PARTITION PAYMENTS made during the year ended 31st March, 1954

	Central Government	STATE GOVERNMENTS			Total
		Government of Assam	Government of Punjab	Government of West Bengal	
Customs	20,417	..	..	..	20,417
Union Excise Duties	20,865	..	..	..	20,865
Taxes on Income other than Corporation Tax	783	..	..	..	783
Opium	1,79,588	..	..	..	1,79,588
State Excise Duties . . . . .	..	..	1,000	..	1,000
Forest . . . . .	..	8,604	8,671	..	17,275
Charges on account of Motor Vehicles Act . . . . .	..	..	965	..	965
Irrigation . . . . .	..	..	2,190	..	2,190
Interest on Debt and other Obligations	1,42,638	..	..	..	1,42,638
Interest on Debt and other Obligations (Posts and Telegraphs)	22,342	..	..	..	22,342
General Administration	19,705	880	..	..	20,585
Audit	2,067	..	..	..	2,067
Administration of Justice	2,338	..	9,274	..	11,612
Jails and Convict Settlements . . . . .	..	..	12,588	..	12,588
Police	5,937	7	3,319	..	9,263
Ports and Pilotages	7,917	..	..	..	7,917
Tribal Areas	11,789	..	..	..	11,789
External Affairs	9,630	..	..	..	9,630
Scientific Departments	3,645	..	..	..	3,645
Education . . . . .	..	48	1,093	..	1,141
Medical	5,286	..	665	..	5,951
Public Health	265	..	..	..	265
Agriculture	2,481	..	..	..	2,481
Industries and Supplies	2,26,475	13,268	..	..	2,39,743
Aviation	1,24,444	..	..	..	1,24,444
Total carried over	8,08,612	22,807	39,765	..	8,71,184

M. and MM.—Extraordinary Items.

No. 91-D—ACCOUNT of EXPENDITURE connected with PRE-PARTITION PAYMENTS made during the year ended 31st March, 1954—concl'd.

	Central Government	STATE GOVERNMENTS			Total
		Government of Assam	Government of Punjab	Government of West Bengal	
	Rs.	Rs.	Rs.	Rs.	Rs.
Total brought forward	8,08,612	22,807	39,765	..	8,71,184
Broadcasting	162	..	..	..	162
Miscellaneous Departments	15,439	..	..	..	15,439
Currency	27,554	..	..	..	27,554
Mint	113	..	..	..	113
Civil Works	1,11,705	162	..	..	1,11,867
Territorial and Political Pensions	515	..	..	..	515
Superannuation Allowances and Pensions	799	..	..	..	799
Stationery and Printing	2,211	..	..	..	2,211
Miscellaneous	4,31,573	..	496	..	4,32,069
Defence	91,70,432	..	..	..	91,70,432
Posts and Telegraphs	74,641	..	..	..	74,641
Railway Revenue Accounts	11,85,279	..	..	..	11,85,279
Claims passed by the Application Committee.	..	..	..	20,89,219	20,89,219
CHARGES IN ENGLAND—					
Taxes on Income including Corporation Charges	72	..	..	..	72
Forest	1,879	..	..	..	1,879
Education	660	..	..	..	660
Superannuation Allowances and Pensions	7,599	..	..	..	7,599
Miscellaneous	7,295	..	..	..	7,295
Defence	4,02,043	..	..	..	4,02,043
Total	1,22,48,583	22,969	40,261	20,89,219	1,44,01,032
Charged	1,72,285	..	..	..	1,72,285
Voted	1,20,76,298	22,969	40,261	20,89,219	1,42,27,747

No. 91-E —ACCOUNT of CAPITAL OUTLAY ON SCHEMES of GOVERNMENT TRADING during and to end of the year 1953-54

	Expenditure during the period 1953-54	Expenditure to end of 1953-54 (A) (B)		Expenditure during the period 1953-54	Expenditure to end of 1953-54 (A) (B)
	Rs.	Rs.		Rs.	Rs.
CENTRAL GOVERNMENT			Brought forward	—30,01,40,082	—32,28,93,313
(1) Scheme for the purchase of Food Grains—			(7) Purchase of machinery for Mica Miners—		
Purchases of the Food Ministry—			Purchases in India . . . . .	..	(L) 29,12,524
Purchases in India	6,72,64,341	13,86,94,15,013	Purchases in England . . . . .	..	(L) 30,52,933
Purchases in Other Countries	48,20,95,446		Deduct—Receipts and Recoveries on Capital Account.	..	
Deduct—Receipts and Recoveries on Capital Account.	84,80,70,632	14,20,77,54,378	Net Expenditure . . . . .	..	—1,40,409
Net Expenditure	—29,87,20,845	—33,83,39,365	(8) Purchase of Reserve Stores by the Ministry of Works, Housing and Supply—		
(2) Scheme for Reserve Stock of Coal—			Purchases in India	5,97,604	(E) —7,71,00,594
Reserve stocks of coal at Collieries	61,917	52,62,739 (I)	Purchases in England	1,17,284	
Deduct—Receipts and Recoveries on Capital Account.	62,762	43,40,498	Deduct—Receipts and Recoveries on Capital Account.	9,13,184	
Net Expenditure	—845	4,22,241	Net Expenditure	—1,88,296	—7,71,00,594(E)
(3) Scheme for the Production and Supply of Coal—			(9) Purchase of Machine Tools—		
Purchases in India	60,937	(J) 4,87,38,050	Purchases in India	84,263	8,19,30,613
Purchases in England . . . . .	..	(J) 2,79,36,331	Purchases in England	4,403	
Deduct—Receipts and Recoveries on Capital Account.	14,76,701	2,08,01,719	Deduct—Receipts and Recoveries on Capital Account.	—1,13,765	8,74,28,707
Net Expenditure	—14,15,764	2,08,01,719	Net Expenditure	2,02,431	—64,98,094
(4) Scheme for the purchase and construction of Lighters—			(10) Purchase of Foodstuffs by Local Administration—		
Construction of Lighters . . . . .	..	(K) 51,10,618	Gross Expenditure	8,77,09,761	(D) 3,33,17,985
Purchase of Lighters . . . . .	..	13,38,616	Deduct—Receipts and Recoveries on Capital Account.	8,94,44,020	
Deduct—Receipts and Recoveries on Capital Account.	..	21,55,487	Net Expenditure	—17,34,259	3,33,17,985
Deduct—Share of the cost debited to His Majesty's Government.	..	—1,05,976	(11) Cinchona Cultivation	1,98,357	99,20,948
Profit and loss on the operation of Lighters.	..	..	(12) Scheme for chartering and running of Steamers for coastal trade.	..	18,97,462
Net Expenditure . . . . .	..	15,10,539	Deduct—Receipts and Recoveries on Capital Account.	..	24,21,348
(5) Acquisition of Frustrated Cargoes—			Net Expenditure . . . . .	..	—5,24,386
Gross Expenditure	2,327	(Q) 2,44,45,737	(13) Scheme for purchase and distribution of Cloth—		
Purchases in England . . . . .	..	..	(a) Imported Cloth—		
Deduct—Receipts and Recoveries on Capital Account.	4,769	2,75,94,805	Gross Expenditure	725	65,97,766
Net Expenditure	—2,442	—31,49,018	(b) Supply of Cloth and Yarn to Pakistan . . . . .	..
(6) Purchase of Rubber—			Deduct—Receipts and Recoveries on Capital Account.	3,17,262	
Purchases in India . . . . .	..	(G) 9,76,75,633	Net Expenditure	—3,16,537	65,97,766
Purchases in England . . . . .	..	10,18,15,062	Carried over	—30,19,88,386	—35,63,20,097
Deduct—Receipts and Recoveries on Capital Account.	186	—41,39,429			
Net Expenditure	—186	—41,39,429			
Carried over	—30,01,40,082	—32,28,93,313			

For Foot Notes A, B, I, J, K, Q, G, L, E, and D, See page 522.

No. 91-E—ACCOUNT of CAPITAL OUTLAY ON SCHEMES of GOVERNMENT TRADING during and to end of the year 1953-54
—contd.

	Expenditure during the period 1953-54		Expenditure to end of 1953-54			Expenditure during the period 1953-54		Expenditure to end of 1953-54	
	Rs.		(a)	(b)		Rs.		(a)	(b)
CENTRAL GOVERNMENT					CENTRAL GOVERNMENT				
Brought forward	—30,19,88,386		—35,63,20,097		Brought forward	—30,73,34,173		—39,50,35,088	
(14) Purchase of Woollen Goods—					(20) Cost of Consumers Goods imported on Government Account—				
Purchases in India	..		(P) 8,39,94,177		Gross Expenditure	162		(C) 3,50,29,464	
Purchases in England	..		(P) 9,89,40,615		Purchases in England	..		(C) 3,28,79,557	
Deduct—Receipts and Recoveries on Capital Account.	..				Deduct—Receipts and Recoveries on Capital Account.	1,112			
Net Expenditure	..		—1,49,46,433		Net Expenditure	—950		21,49,907	
(15) Scheme for purchase of Wattle Bark—					(21) Purchase of Fertilisers—				
Purchases in India	..		39,65,871		Gross Expenditure	6,76,03,259			
Purchases in England	..				Purchases in England	..		(C) 8,74,58,913	
Deduct—Receipts and Recoveries on Capital Account.	12,199		38,45,654		Deduct—Receipts and Recoveries on Capital Account.	9,48,19,631			
Net Expenditure	—12,199		1,21,217		Net Expenditure	—2,72,16,422		—8,74,58,913	
(16) Scheme for supply of Essential Commodities—					(22) Purchase of Quinine Substitute	1,647			
Cost of commodities	250		(R) 4,76,272		Deduct—Receipts and Recoveries on Capital Account.	3,73,716		(N) 49,63,700	
Advances	..				Net Expenditure	—3,72,069		49,63,700	
Suspense	—680				(23) Purchase of Colliery Stores—				
Deduct—Receipts and Recoveries on Capital Account.	77,363				Purchases in India	13,944		(C) 74,59,884	
Net Expenditure	—77,793		4,76,272		Purchases in England	917		75,98,696	
(17) Scheme for the purchase of Electrical Generating Plant—					Deduct—Receipts and Recoveries on Capital Account.	..		Net Expenditure	—1,38,812
Gross Expenditure	11,385		(H) —31,52,751		Net Expenditure	14,861			
Purchases in England	..				(24) Purchase of Paper—				
Deduct—Receipts and Recoveries on Capital Account.	13,06,848				Purchases in India	6,395		2,19,13,228	
Net Expenditure	—12,95,463		—31,52,751		Purchases in England	..		..
(18) Medical Stores Depots and Factories—					Deduct—Receipts and Recoveries on Capital Account.	40,577		2,15,99,343	
Stores Depots	1,34,56,179		(M) 84,97,946		Net Expenditure	—34,182		3,13,886	
Factories	3,89,432				(25) Air Raid Precaution Equipment Purchased Centrally—				
Deduct—Receipts and Recoveries on Capital Account.	1,78,65,251				Gross Expenditure	5,002		3,54,83,484	
Net Expenditure	—40,19,640		84,97,946		Deduct—Receipts and Recoveries on Capital Account.	13,350		3,43,74,883	
(19) Civil Transport—					Net Expenditure	—8,348		11,08,601	
Gross Expenditure	59,341		16,45,21,671		(26) Purchase of Agricultural and Dairy Machinery—				
Deduct—Receipts and Recoveries on Capital Account.	33		19,42,32,908		Gross Expenditure	56,744		(C) —27,48,923	
Net Expenditure	59,308		—2,97,11,237		Deduct—Receipts and Recoveries on Capital Account.	—8,114		..	
Carried over	—30,73,34,173		—39,50,35,088		Net Expenditure	64,858		—27,48,923	
					(27) Schemes for the Consumer and Other Stores in Andamans—				
					Cost of commodities—			(O) 1,24,87,024	
					Gross Expenditure	23,15,964		1,29,49,066	
					Deduct—Receipts and Recoveries on Capital Account.	17,31,004			
					Net Expenditure	5,84,960		—4,62,042	
					(28) Land Reclamation Scheme—				
					Gross Expenditure	2,07,51,711		11,52,29,857	
					Deduct—Receipts and Recoveries on Capital Account.	3,85,48,662		5,78,51,298	
					Net Expenditure	—1,77,96,951		5,73,73,559	
					(29) Penicilin Scheme—				
					Gross Expenditure	14,41,172		(F) 56,66,749	
					Deduct—Receipts and Recoveries on Capital Account.	19,09,364		(F) 56,80,019	
					Net Expenditure	—4,68,192		—13,270	
					Carried over	—35,25,66,608		—41,99,42,396	

No. 91-E—ACCOUNT of CAPITAL OUTLAY on SCHEMES of GOVERNMENT TRADING during and to end of the year 1953-54
—*convid.*

	Expenditure during the period 1953-54	Expenditure to end of 1953-54 (a) (b)		Expenditure during the period 1953-54	Expenditure to end of 1953-54 (a) (b)
	Rs.	Rs.		Rs.	Rs.
CENTRAL GOVERNMENT			CENTRAL GOVERNMENT		
Brought forward	—35,25,66,608	—41,99,42,396	Brought forward	—25,22,56,405	—28,40,46,044
(20) Import of Iron and Steel—			(33) Road Rollers Bulk Procurement Scheme—		
Purchases in India	12,66,820	16,01,89,965	Gross Expenditure	1,50,181	19,79,619
Purchases in Other Countries	5,34,216		Deduct—Receipts and Recoveries on Capital Account.	11,87,023	18,41,761
Deduct—Receipts and Recoveries on Capital Account.	24,92,446	16,59,57,220	Net Expenditure	—10,36,842	1,37,858
Net Expenditure	—6,91,410	—57,67,255	(34) Purchase of Reserve Stock of Equipment for the training of Demobilised Service Personnel	1,48,667	21,75,266
(31) Import of Sugar—			Deduct—Receipts and Recoveries on Capital Account.	1,81,411	12,76,282
Gross Expenditure	14,92,57,262	21,01,37,481	Net Expenditure	—32,744	8,98,983
Deduct—Receipts and Recoveries on Capital Account.	12,06,31,545	18,13,89,268	(35) Fisheries Equipment from Norway—Material and Equipment under Indo-Norwegian Aid Programme.	4,96,765	4,96,765
Net Expenditure	2,86,25,717	2,87,48,213	(36) Bilaspur Commercial Corporation—Gross Expenditure	2,17,631	41,36,376
Material and Equipment under Technical Co-operation Aid Programme—			Deduct—Receipts and Recoveries on Capital Account.	3,51,302	41,59,440
(a) Locust Control—			Net Expenditure	—1,33,671	—23,064
Gross Expenditure	13,74,130	13,74,130	(37) Mechanical Cultivation of Land—		
Deduct—Receipts and Recoveries on Capital Account.	13,74,130	13,74,130	Gross Expenditure	32,280	18,24,288
Net Expenditure	..	..	Deduct—Receipts and Recoveries	..	21,67,130
(b) Soil Fertility and Fertilizer Use—			Net Expenditure	32,280	—3,42,862
Gross Expenditure	1,97,81,449	6,02,08,755	(38) Materials and Equipments under Colombo Plan—Gross Expenditure	2,23,80,000	2,23,80,000
Deduct—Receipts and Recoveries on Capital Account.	59,82,045	59,82,045	Deduct—Receipts and Recoveries on Capital Account.	2,23,80,000	2,23,80,000
Net Expenditure	1,37,99,404	5,43,26,710	Net Expenditure	..	..
(c) Tubewells Project—			(39) Purchase and Sale of Cotton with a view to maintain Floor Prices—Gross Expenditure	18,525	18,525
Gross Expenditure	2,04,49,141	2,04,49,141	Deduct—Receipts and Recoveries on Capital Account.	..	..
Deduct—Receipts and Recoveries on Capital Account.	33,76,085	37,76,085	Net Expenditure	18,525	18,525
Net Expenditure	1,70,73,056	1,70,73,056	(40) Purchase of Reserve Stock of Hay in Kutch—Gross Expenditure	25,000	2,21,640
(d) Community Development Programme—			Deduct—Receipts and Recoveries on Capital Account.	3,948	18,948
Gross Expenditure	1,12,15,229	1,16,30,894	Net Expenditure	21,052	2,02,692
Deduct—Receipts and Recoveries on Capital Account.	1,11,88,626	1,15,92,099	(41) Scheme for Export of Coal and Coke—Gross Expenditure	..	1,81,90,306
Net Expenditure	26,603	38,795	Deduct—Receipts and Recoveries	..	2,42,85,450
(e) National Malaria Control Programme—			Net Expenditure	..	—60,95,144
Gross Expenditure	2,13,23,929	2,13,23,929	(42) Purchase of Fertilizer in Part 'C' States with Legislature—Gross Expenditure	8,36,658	10,97,472
Deduct—Receipts and Recoveries on Capital Account.	2,12,28,359	2,12,28,359	Deduct—Receipts and Recoveries on Capital Account.	35,801	35,801
Net Expenditure	95,570	95,570	Net Expenditure	8,00,857	10,61,671
(f) Forest Research and Desert Afforestation—			Total—Capital Outlay outside the Revenue Account.	—25,20,90,183	—28,76,90,620
Gross Expenditure	3,86,728	3,86,728	Charged	22,73,905	..
Deduct—Receipts and Recoveries on Capital Account.	3,86,728	3,86,728	Voted	—25,43,64,088	..
Net Expenditure	..	..	
(g) River Valley Project—					
Gross Expenditure	1,51,00,000	1,51,00,000			
Deduct—Receipts and Recoveries on Capital Account.	1,51,00,000	1,51,00,000			
Net Expenditure	..	..	
(h) Import of Iron and Steel—					
Gross Expenditure	6,01,94,332	6,01,94,332			
Deduct—Receipts and Recoveries on Capital Account.	1,88,13,069	1,88,13,069			
Net Expenditure	4,13,81,263	4,13,81,263			
Net Expenditure on Material and Equipment under Technical Co-operation Aid Programme Scheme	7,23,75,896	11,29,15,394			
Carried over	—25,22,56,405	—28,40,46,044			

For Footnotes a and b See page 522.

Footnotes relating to Account No. 91-E.—

(A) Pending closing of the 1947-48 (Pre-partition) accounts, the Capital Expenditure was carried forward in the 1947-48 (Post-partition) Account provisionally in the following manner:

(1) In the case of schemes operating exclusively in areas now in India, entirely.

(2) In the case of schemes operating in both the areas now forming India and Pakistan, (a) on the basis of Value of Stock, or/and outstanding assets and liabilities in India where this could be determined and (b) 82½% of the progressive expenditure up to 14-8-1947 in cases where those are not known and

(3) In cases where the information as to whether the scheme was operating in both the areas now forming India and Pakistan is not available, 82½% of the progressive expenditure up to 14-8-1947.

(B) In respect of schemes Nos. 9 and 25 the progressive capital expenditure is still provisional pending the determination of the expenditure to be brought forward on 15-8-1947.

(C) (i) The progressive figures of gross expenditure on 31-3-54, increased by Rs. 3,92,490/- due to certain *proforma* adjustments.

(ii) The progressive figures on 31-3-54 increased by Rs. 35,04,302/- in 'Gross Expenditure' and Rs. 33,29,505/- in 'Deduct—Recoveries' without financial adjustment. This scheme which was so far treated as falling in Category (2)(b) has since been found to fall in Category (1).

(D) The progressive figure has been increased *proforma* by Rs. 10,47,700/- due to adjustments made in respect of pre-integration transactions pertaining to the erstwhile Tripura State.

(E) (i) The progressive figure of 'Gross Expenditure' has been increased by Rs. 17,586/- without financial adjustment as the amount was wrongly adjusted under the head '29—Police' (Central), in accounts for 1950-51.

(ii) The progressive figure on 31-3-54 reduced by Rs. 3,21,22,852/- without financial adjustment. On receipt of the information about the value of assets and liabilities, this scheme has since been treated to fall in Category 2(a) instead of 2(b).

(F) Sums of Rs. 757/- and Rs. 825/- have been reduced from the figures of 'Gross Expenditure' and 'Deduct—Recoveries' respectively due to certain re-adjustments made in the bookings between '72—Capital Outlay on Industrial Development' and '87—Capital Outlay on Schemes of Government Trading'.

(G) The progressive figure of 'Deduct—Recoveries' has been reduced by Rs. 8,065/- without financial adjustment as the amount was outstanding under the head 'Exchange Account' in the pre-partition period.

(H) The progressive figure of 'Deduct—Recoveries' has been increased by Rs. 229/- which was wrongly adjusted in the Accounts for 1948-49 under the Head '47—Miscellaneous Departments'.

(I) The progressive figure of 'Deduct—Recoveries' has been increased by Rs. 52,072/- without financial adjustment.

(J) The progressive figure of 'Gross Expenditure' and 'Deduct—Recoveries' have been increased by Rs. 37,761/- and Rs. 5,81,525/- respectively without financial adjustment.

(K) The progressive figure of 'Gross Expenditure' has been increased by Rs. 5,56,463/- without financial adjustment.

(L) The progressive figures in 'Gross Expenditure' and 'Deduct—Recoveries' increased by Rs. 5,05,683/- and Rs. 4,79,492/- without financial adjustment. This scheme which was so far treated as falling in Category (3) has since been found to fall in Category (1).

(M) The progressive figure on 31-3-54 has been reduced by Rs. 6,73,00,878/- without financial adjustment. On receipt of the information about the value of assets and liabilities this scheme has since been treated to fall in Category 2 (a) instead of 2 (b).

(N) The progressive figure on 31-3-54, has been reduced by Rs. 1,13,86,253/- without financial adjustment. On receipt of the information about the value of assets and liabilities this scheme has since been treated to fall in Category (2)(a) instead of 2(b).

(O) The progressive figure in 'Gross Expenditure' and 'Deduct Recoveries' increased by Rs. 21,68,603/- and Rs. 15,38,326/- respectively, without financial adjustment as a result of the reconciliation of figures, pertaining to the transactions of the pre-partition period.

(P) The progressive figures on 31-3-54 increased by Rs. 1,44,79,256/- in 'Gross Expenditure' and Rs. 1,69,54,038/- in 'Deduct—Recoveries' without financial adjustments. This scheme which was so far treated as falling in Category 2 (b) has since been found to fall in Category (1).

(Q) The progressive figure in 'Gross Expenditure' on 31-3-54 increased by Rs. 125/- without financial adjustment in respect of certain transactions relating to the pre-partition period.

(R) A sum of Rs. 2,95,801/- has been reduced from the progressive figure on 31-3-54, without financial adjustment as a result of finalisation of the opening balance on 15th August 1947.

No. 91-F—ACCOUNT of CAPITAL OUTLAY OR GRANTS to STATE GOVERNMENTS for DEVELOPMENT during and to end of the year 1953-54

	Expenditure during the year	Expenditure to end of the year
	Rs.	Rs.
CENTRAL GOVERNMENT		
Grants for Development Schemes	52,80,76,001
Grants for Grow More Food Schemes	12,52,32,198
<i>Deduct—Recoveries</i>	37,89,300
Total Expenditure outside the Revenue Account (Voted)	64,95,18,899

No. 91-G—ACCOUNT of PAYMENTS to PAKISTAN for UNIQUE INSTITUTIONS during and to end of the year 1953-54

	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	2,47,26,000

Section N.—Public Debt

Public Debt of the Central Government

The Public Debt of the Central Government is divided in the accounts into two classes, (a) Permanent Debt and (b) Floating Debt. "Permanent Debt" covers all such debt raised by Government in the open market as, at the time when it is raised, has a currency of more than twelve months. The term "Floating Debt" is applied to borrowings of a purely temporary nature, such as Treasury Bills and Ways and Means Advances from the Reserve Bank of India with a currency of not more than twelve months.

2. The Public Debt of the Central Government consists of rupee loans raised in India, sterling loans raised in England and the dollar loans *viz* (i) Loans from the International Bank for reconstruction and Development and (ii) Loans from the U.S.A. for the purchase of American wheat. At the end of 1953-54 the rupee loans bearing interest amounted in round figures to Rs. 1912 crores and the sterling loans to £20 million, and the dollar Loans to Rs. 111 crores or to a total interest bearing debt of Rs. 2,049 crores if the sterling figures be converted into rupees at the rate of 1s. 6d. the rupee. The sterling debt includes £3,247,594 on account of the balance of the capital liability involved in the purchase of Railways under redemption by Annuities, which was transferred to General Revenues on the separation of Railway finances from the general finances of the Government of India. The liability for Railway Annuities is, however, included here only for technical reasons as it has been funded by a lump payment to the U.K. Government which have undertaken to make available to the Government of India the amount required to meet the instalments as and when they fall due. The balance of rupee debt not bearing interest amounting to Rs. 9,57,98,840 represents the unclaimed balance of old loans which have been notified for discharge and have ceased to bear interest from the due date of discharge. The amounts unclaimed are usually retained in the accounts of Government as debt for twenty years from the date of discharge of the loans; after this period the unclaimed balances are written off the debt account by credit to Revenue, payments of amounts

subsequently claimed being also met from Revenue. Similarly, the balance of £ 32,042 under debt not bearing interest in England represents the balance of India 4 per cent Stock, 1948-53, India 5½ per cent Stock, 1932, India 3½ per cent Stock, India 4½ per cent Stock 1950-55 India 3 per cent Stock 1948 and India 3 per cent Stock 1949-52 which remained unclaimed on 31st March, 1954. There is besides a balance of rupee debt amounting to Rs. 33,34,916 which is interest free.

Public Debt of State Governments

3. The Public Debt of the State Governments is divided in the accounts into three classes, I—Permanent Debt, II—Floating Debt and III—Loans from the Central Government. The terms "Permanent Debt" and "Floating Debt" have already been explained in paragraph 1 above. Under the provisions of Article 293 of the Constitution of India and the entry "Public Debt of the State" included as item 43 in list II—State List in the Seventh Schedule to the Constitution, the State Governments have powers to raise loans in the open market within the territory of India, subject to the consent of the Government of India if there is still outstanding any part of a loan made to the State by the Government of India or by its predecessor Government or in respect of which a guarantee has been given by the Government of India or by its predecessor Government.

Loans granted by the Government of India to the State Governments under Article 293(2) of the Constitution of India, are recorded under the Head "III—Loans from the Central Government". The balances of the liabilities of the Provincial now State Governments to the Provincial Loans Fund on 31st March, 1937, which were not cancelled under the scheme for the decentralisation of balances and the cancellation and consolidation of debt to the introduction of Provincial Autonomy, as well as advances made by the Central Government to certain Provincial Governments direct during the year 1936-37, were transferred to this head on 1st April, 1937.

4. The balances shown in Accounts No. 92 and 92-A exhibit the ultimate liability of Government as represented by the nominal value of outstanding debt.

No. 92—ACCOUNT of PUBLIC DEBT of the CENTRAL GOVERNMENT, showing the ADDITIONS to, and DISCHARGES of DEBT during the year, ended 31st March, 1954, and the AMOUNT of DEBT at the commencement and close of the year.

	Amount 1st April, 1953	Additions to Debt	Transferred from other Loans	Total	Debt Discharged	Transferred to other Loans	Amount 31st March, 1954
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A—DEBT RAISED IN INDIA							
PERMANENT DEBT							
LOANS BEARING INTEREST							
4½ per cent Loan 1955-60	9,05,63,700	..	..	9,05,63,700	..	..	9,05,63,700
4½ per cent Loan, 1958-68	5,85,19,500	..	..	5,85,19,500	..	..	5,85,19,500
4 per cent Loan, 1960-70	63,30,26,300	..	..	63,30,26,300	..	..	63,30,26,300
Permanent Debt of India—							
Carried over	78,21,09,500	..	..	78,21,09,500	..	..	78,21,09,500

No. 92—ACCOUNT of PUBLIC DEBT of the CENTRAL GOVERNMENT, showing the ADDITIONS to, and DISCHARGES of, DEBT during the year ended 31st March, 1954, and the Amount of DEBT at the commencement and close of the year—*contd.*

	Amount 1st April, 1953	Additions to Debt	Transferred from other Loans	Total	Debt Discharged	Transferred to other Loans	Amount, 31st March 1954
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PERMANENT DEBT—contd.							
LOANS BEARING INTEREST—contd.							
Brought forward	78,21,09,500	..	..	78 21,09,500	..	..	78,21,09,500
3½ per cent National Plan Bonds 1961.	..	75,28,99,700	..	75,28,99,700	..	..	75,28,99,700
3½ per cent Loan, 1954-59	12,95,21,700	(b)67,711	..	12,95,89,411	(a) 311	..	12,95,89,100
3 per cent Loan, 1896-97	8,93,34,800	..	..	8,93,34,800	200	..	8,93,34,600
3 per cent Loan, 1964	30,33,10,400	..	..	30,33,10,400	..	..	30,33,10,400
3 per cent Loan, 1963-65	1,16,17,46,100	..	..	1,16,17,46,100	..	..	1,16,17,46,100
3 per cent Victory Loan, 1957	1,14,06,89,400	..	..	1,14,06,89,400	..	..	1,14,06,89,400
3 per cent Loan, 1958	50,35,63,300	..	..	50,35,63,300	..	..	50,35,63,300
3 per cent Second Victory Loan, 1959-61.	1,13,65,63,800	..	..	1,13,65,63,800	..	..	1,13,65,63,800
3 per cent Funding Loan, 1966-68	1,10,11,78,000	..	..	1,10,11,78,000	..	..	1,10,11,78,000
3 per cent First Development Loan 1970-75.	1,15,05,83,200	..	..	1,15,05,83,200	..	..	1,15,05,83,200
3 per cent Conversion Loan, 1946	(c) 2,48,91,66,121	..	..	2,48,91,66,121	..	..	2,48,91,66,121
3 per cent Bhopal Loans, 1966-76	1,18,73,200	..	..	1,18,73,200	..	..	1,18,73,200
2½ per cent. Loan, 1960	45,63,06,800	..	..	45,63,06,800	..	..	45,63,06,800
2½ per cent Loan, 1962	75,86,72,300	..	..	75,86,72,300	..	..	75,86,72,300
2½ per cent Loan, 1976	14,77,48,000	..	..	14,77,48,000	..	..	14,77,48,000
2½ per cent Loan, 1961	57,00,68,700	..	..	57,00,68,700	..	..	57,00,68,700
2½ per cent Bhopal War Bond 1957.	26,24,600	..	..	26,24,600	..	..	26,24,600
2½ per cent Loan, 1955	60,45,00,900	..	..	60,45,00,900	..	..	60,45,00,900
2½ per cent Loan, 1954	35,06,06,300	..	..	35,06,06,300	..	..	35,06,06,300
TOTAL LOANS BEARING INTEREST.	12,89,01,67,121	75,29,67,411	..	13,64,31,34,532	511	..	13,64,31,34,021
LOANS NOT BEARING INTEREST							
6½ per cent. Treasury Bonds, 1935.	90,300	..	..	90,300	800	..	89,500
6 per cent. Bonds, 1933-36	3,200	..	..	3,200	3,200	..	..
5½ per cent Loan, 1938-40	20,000	..	..	20,000	..	..	20,000
3½ per cent Loan, 1842-43	18,30,000	..	..	18,30,000	1,23,500	..	17,06,500
3½ per cent Loan, 1854-55	21,09,250	..	..	21,09,250	1,54,300	..	19,54,950
3½ per cent Loan, 1865	29,35,150	..	..	29,35,150	2,77,870	..	26,57,280
3½ per cent Loan, 1879	4,02,400	..	..	4,02,400	2,200	..	4,00,200
3½ per cent Loan, 1900-01	26,06,100	..	..	26,06,100	2,83,300	..	23,22,800
3 per cent Defence Bonds 1946	8,71,968	..	..	8,71,968	39,402	..	8,32,566
2½ per cent Loan, 1948-52	44,69,000	..	..	44,69,000	12,500	..	44,56,500
2½ per cent Bonds, 1950	1,42,92,200	..	..	1,42,92,200	22,600	..	1,42,69,600
Carried over— Loans not bearing Interest	2,96,29,568	..	..	2,96,29,568	9,19,672	..	2,87,09,896
Loans bearing Interest	12,89,01,67,121	75,29,67,411	..	13,64,31,34,532	511	..	13,64,31,34,021

(a) Cancellation of Rupee Securities created in connection with the repatriation of Sterling Debt.

(b) Creation of Rupee Loan in connection with the Repatriation of Sterling Debt.

(c) Differs from the 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, 1954, and the Amount of DEBT at the commencement and close of the year—*contd.*

	Amount, 1st April 1953	Additions to Debt	Transferred from other Loans	Total	Debt Discharged	Transferred to other Loans	Amount, 31st March 1954
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A—DEBT RAISED IN INDIA— <i>contd.</i>							
PERMANENT DEBT—<i>contd.</i>							
Brought forward { Loans bearing interest	12,80,01,67,121	75,29,67,411	..	13,64,31,34,532	511	..	13,64,31,34,021
{ Loans not bearing interest	2,96,29,568	..	..	2,96,29,568	9,19,672	..	2,87,09,896
5 per cent Loan, 1940-43	18,200	..	..	18,200	4,600	..	13,600
5 per cent Loan, 1939-44	52,900	..	..	52,900	1,000	..	51,900
5 per cent Bonds, 1935	1,200	..	..	1,200	..	..	1,200
5 per cent Bonds, 1933	3,800	..	..	3,800	3,800	..	..
5 per cent War Loan, 1929-47	1,85,775	..	..	1,85,775	1,85,775	..	..
5 per cent Loan, 1945-55	26,44,450	..	..	26,44,450	1,34,600	..	25,09,850
4½ per cent Loan, 1950-55	63,200	..	..	63,200	500	..	62,700
4½ per cent Bonds, 1934	1,100	..	..	1,100	1,000	..	100
4 per cent Conversion Loan, 1916-17	13,800	..	..	13,800	13,800	..	..
4 per cent Loan, 1934-37	1,06,800	..	..	1,06,800	..	..	1,06,800
4 per cent Loan, 1948-53	5,100	..	..	5,100	5,100	..	..
4 per cent Bonds, 1943	1,29,000	..	..	1,29,000	1,000	..	1,28,000
3½ per cent Loan, 1947-50	26,18,700	..	..	26,18,700	73,900	..	25,44,800
3 per cent Loan, 1953-55	1,14,60,58,300	..	..	1,14,60,58,300	1,11,94,50,165	..	2,66,08,135
3 per cent Bonds, 1941	300	..	..	300	..	..	300
3 per cent Loan, 1949-52	1,57,24,000	..	..	1,57,24,000	2,85,600	..	1,54,38,400
Liability in respect of Bundi State Loan taken by the Government of India	5,43,459	..	..	5,43,459	..	..	5,43,459
3 per cent Loan, 1951-54	2,14,39,025	..	..	2,14,39,025	23,59,325	..	1,90,79,700
Total Loans not bearing interest	1,21,92,38,877	..	..	1,21,92,38,877	1,12,34,39,837	..	9,57,98,840
INTEREST FREE LOANS							
Three-year interest Free Defence Bonds	2,90,465	..	..	2,90,465	4,440	..	2,86,025
Five year interest Free Prize Bonds, 1949	31,87,361	..	..	31,87,361	1,38,470	..	30,48,891
TOTAL INTEREST FREE LOANS	34,77,826	..	..	34,77,826	1,42,910	..	33,34,916
TOTAL PERMANENT DEBT	14,11,28,83,624	75,29,67,411	..	14,86,58,51,035	1,12,35,83,258	..	13,74,22,87,777
FLOATING DEBT							
Treasury Bills	3,15,29,00,000	13,64,98,50,000	..	16,80,27,50,000	13,45,32,50,000	..	3,34,95,00,000
Treasury Deposit Receipts	14,50,000	..	..	14,50,000	14,50,000	..	..
Securities issued to the International Monetary Fund and International Bank for Reconstruction and Development	2,12,60,20,000	..	..	2,12,60,20,000	..	..	2,12,60,20,000
Other Floating Loans	..	..	..	..	15,40,000	..	(a)—15,40,000
TOTAL FLOATING DEBT	5,28,03,70,000	13,64,98,50,000	..	18,93,02,20,000	13,45,62,40,000	..	5,47,39,80,000
TOTAL DEBT RAISED IN INDIA	19,39,32,53,624	14,40,28,17,411	..	33,79,60,71,035	14,57,98,23,258	..	19,21,62,47,777
Total Carried over	19,39,32,53,624	14,40,28,17,411	..	33,79,60,71,035	14,57,98,23,258	..	19,21,62,47,777

(a) The minus balance will be set off by a corresponding credit in the accounts of a subsequent year.

N.—Public Debt.

No. 92—ACCOUNT of PUBLIC DEBT of the CENTRAL GOVERNMENT showing the ADDITIONS to, and DISCHARGES of DEBT during the year ended 31st March, 1954, and the Amount of DEBT at the commencement and close of the year—*contd.*

	Amount 1st April, 1953	Additions to Debt	Transferred from other Loans	Total	Debt Discharged	Transferred to other Loans	Amount, 31st March 1954
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	19,39,32,53,624	14,40,28,17,411	..	33,79,60,71,035	14,57,98,23,258	..	19,21,62,47,777
B—DEBT RAISED IN ENGLAND	£	£	£	£	£	£	£
<i>Permanent Debt</i>							
LOANS BEARING INTEREST							
India 4½ per cent Stock, 1958-68	430,094	..	..	430,094	13,739	..	416,355
India 3½ per cent Stock, 1954-59 (a)	285,286	..	..	285,286	4,822	..	280,464
India 2½ per cent Stock	116,347	..	..	116,347	4,278	..	112,069
East Indian Railway 4½ per cent Irredeemable Debenture Stock.	9,780	..	..	9,780	410	..	9,370
Eastern Bengal Railway 4 per cent Irredeemable Debenture Stock.	2,439	..	..	2,439	..	..	2,439
South Indian Railway 4½ per cent Perpetual Debenture Stock	4,040	..	..	4,040	..	..	4,040
Great Indian Peninsula Railway 4 per cent Irredeemable Stock	12,060	..	..	12,060	1,230	..	10,830
Liability for British Government 5 per cent. War Loan (1929-47) taken over by India (c)	15,466,928	..	..	15,466,928	..	..	15,466,928
<i>Railway Annuities (b)</i>							
Eastern Bengal Railway Annuity terminating in 1957	510,983	..	..	510,983	98,113	..	412,870
Scinde Punjab and Delhi Railway Annuity terminating in 1959.	1,974,229	..	..	1,974,229	298,676	..	1,675,553
Madras Railway Annuity terminating in 1956	1,595,313	..	..	1,595,313	436,142	..	1,159,171
TOTAL LOANS BEARING INTEREST	20,407,499	..	..	20,407,499	857,410	..	19,550,089
LOANS NOT BEARING INTEREST							
India 4 per cent Stock, 1948-53	1,700	..	..	1,700	1,600	..	100
India 5½ per cent Stock, 1932	100	..	..	100	..	..	100
India 3½ per cent Stock	20,565	..	..	20,565	487	..	20,078
India 4½ per cent Stock, 1950-55	100	..	..	100	..	..	100
India 3 per cent Stock, 1948	11,664	..	..	11,664	100	..	11,564
India 3 per cent Stock, 1949-52	100	..	..	100	..	..	100
TOTAL LOANS NOT BEARING INTEREST.	34,229	..	..	34,229	2,187	..	32,042
TOTAL DEBT RAISED IN ENGLAND	20,441,728	..	..	20,441,728	859,597	..	19,582,131
TOTAL DEBT RAISED IN ENGLAND CONVERTED INTO Rs. AT £1 = Rs. 13½.	27,25,56,386	..	..	27,25,56,386	1,14,61,296	..	26,10,95,090
Carried over							
{ In England	27,25,56,386	..	..	27,25,56,386	1,14,61,296	..	26,10,95,090
{ In India	19,39,32,53,624	14,40,28,17,411	..	33,79,60,71,035	14,57,98,23,258	..	19,21,62,47,777

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

(b) The details of payments during the year 1953-54 in respect of Annuities created in purchase of Railways are:—

Eastern Bengal Railway—	
Annuity terminating in 1957, at the rate of £6 3s. 4.79 d. for £100 Stock of the Company	116,826
Scinde Punjab and Delhi Railway—	
Annuity terminating in 1959, at the rate of £5 3s. 3.141d. for £100 Stock of the Company	371,252
Madras Railway—	
Annuity terminating in 1956, at the rate of £5 7s. 10.795d. for £100 Stock of the Company	483,378
	(d) 976,456

(c) Excludes the proportion (7½ per cent) assumed by the Government of Burma on Separation, viz., £1,254,075. Payment of Interest on this liability has been suspended from 1st July 1931.

(d) Charged as Capital redeemed during 1953-54 £832,931 and Interest on Capital, £143,525 (see page 271).

No. 92—ACCOUNT of PUBLIC DEBT of the CENTRAL GOVERNMENT showing the ADDITIONS to, and DISCHARGES of DEBT during the year ended 31st March, 1954, and the AMOUNT of DEBT at the commencement and the close of the year—*concl'd.*

	Amount, 1st April 1953	Additions to Debt	Transferred from other Loans	Total	Debt Discharged	Transferred to other Loans	Amount 31st March 1954
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
TOTAL DEBT—							
Brought forward							
{ India	19,39,32,53,624	14,40,28,17,411	..	33,79,60,71,035	14,57,96,23,258	..	19,21,62,47,777
{ England	27,25,56,386	..	..	27,25,56,386	1,14,61,296	..	26,10,95,090
Other Debt—							
(i) Loans from the International Bank for Reconstruction and Development—							
(a) Bokaro Konar Project Loan (Damodar Valley)	6,50,07,211	49,59,136	..	6,99,66,347	..	..	6,99,66,347
(b) Agricultural Machinery Project Loan	1,58,71,456	1,03,37,454	..	2,62,08,910	80,95,238	..	1,81,13,672
(c) Railway Project Loan	13,07,93,483	..	..	13,07,93,483	91,60,112	..	12,16,33,371
(ii) Loan from the U.S.A. for the purchase of American Wheat	(a)90,31,25,813	..	..	90,31,25,813	..	..	90,31,25,813
TOTAL OTHER DEBT	1,11,47,97,963	1,52,96,590	..	1,13,00,94,553	1,72,55,350	..	1,11,28,39,203
Total Public Debt of the Central Government	20,78,06,07,973	14,41,81,14,001	..	35,19,87,21,974	14,60,85,39,904	..	20,59,01,82,070

Summary

	Balance on 1st April, 1953		Balance on 31st March 1954	
	Permanent Debt Rs.	Floating Debt Rs.	Permanent Debt Rs.	Floating Debt Rs.
Debt bearing Interest—				
In India	12,89,01,67,121	5,28,03,70,000	13,64,31,34,021	5,47,39,80,000
In England	27,20,99,994	..	26,06,67,859	..
Other Debt	(a)1,11,47,97,963	..	1,11,28,39,203	..
Total	14,27,70,65,078	5,28,03,70,000	15,01,66,41,083	5,47,39,80,000
Debt not bearing Interest—				
In India	1,21,92,38,677	..	9,57,98,840	..
In England	4,56,392	..	4,27,232	..
Total	1,21,96,95,069	..	9,62,26,072	..
Interest Free Debt—				
In India	34,77,826	..	33,34,915	..
Total Public Debt of the Central Government	15,50,02,37,973	5,28,03,70,000	15,11,62,02,070	5,47,39,80,000
	20,78,06,07,973		20,59,01,82,070	

(a) Differs from the last year's closing balance by reason of correction since made.

N.—Public Debt.

No. 92-A—ACCOUNT of PUBLIC DEBT of the several STATE GOVERNMENTS showing the ADDITIONS to, and DISCHARGES of DEBT, during the year ended 31st March 1954 and the AMOUNTS of DEBT at the commencement and close of the year.

	Amount, 1st April, 1953	Additions to Debt	TOTAL	Debt Discharged	Amount 31st March 1954
	(a) 1st October 1953				
	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF ANDHRA—					
Loans from the Central Government	13,47,608	(b) 6,85,64,459	6,99,12,067	(b) 10,40,597	6,88,71,470
Total Government of Andhra	13,47,608	6,85,64,459	6,99,12,067	10,40,597	6,88,71,470
GOVERNMENT OF ASSAM—					
Permanent Debt—					
Loans not bearing interest—					
3 per cent Assam Government Loan, 1952	200	..	200	..	200
Floating Debt—					
Temporary Loans from the Reserve Bank of India					
Loans from the Central Government	2,48,01,210	2,35,19,302	4,83,20,512	32,89,413	4,50,31,099
Total Government of Assam	2,48,01,410	2,55,19,302	5,03,20,712	52,89,413	4,50,31,299
GOVERNMENT OF BIHAR—					
Permanent Debt—					
Loans bearing interest—					
4 per cent State Development Loan 1963 . . . . .	..	1,28,97,600	1,28,97,600	..	1,28,97,600
Floating Debt—					
Temporary Loans from the Imperial Bank of India					
Loans from the Central Government	14,05,86,149	5,81,37,438	19,87,23,587	53,62,941	19,33,60,646
Total Government of Bihar	14,05,86,149	7,20,35,038	21,26,21,187	63,62,941	20,62,58,246
GOVERNMENT OF BOMBAY—					
Permanent Debt—					
Loans bearing Interest—					
3 per cent Bombay Government Loan, 1955	3,33,49,400	..	3,33,49,400	6,21,800	3,27,27,600
3 per cent Bombay Government Loan, 1956	3,34,50,000	..	3,34,50,000	10,35,900	3,24,14,100
3 per cent Bombay Government Loan, 1958	3,28,76,300	..	3,28,76,300	7,200	3,28,69,100
3 per cent Bombay Government Development Loan, 1962	5,90,92,100	..	5,90,92,100	8,34,000	5,82,58,100
3 per cent Bombay Government Development Loan, 1960	2,97,28,100	..	2,97,28,100	..	2,97,28,100
3 per cent Tapi Irrigation Development Loan, 1961	68,28,900	..	68,28,900	6,050	68,22,850
3½ per cent Bombay Government Development Loan, 1962	3,04,06,900	..	3,04,06,900	4,63,000	2,99,43,900
4 per cent Bombay Government Development Loan, 1964	3,66,72,700	..	3,66,72,700	..	3,66,72,700
4 per cent Bombay Government Development Loan, 1963 . . . . .	..	5,50,35,400	5,50,35,400	..	5,50,35,400
Loans not bearing Interest—					
6½ per cent Bombay Development Loan 1920	5,900	..	5,900	200	5,700
Loans raised by merged States before merger	(d)—1,01,783	247	—1,01,536	11,53,000	(c)—12,59,536
Other Loans . . . . .	..	1,00,000	1,00,000	..	1,00,000
Floating Debt—					
Temporary Loans from the Reserve Bank of India					
Other Floating Loans	(d)—9,35,116	..	—9,35,116	..	(c)—9,35,116
Loans from the Central Government	27,38,93,879	10,35,57,032	37,74,50,911	1,25,93,297	36,48,57,614
Total Government of Bombay	53,52,67,280	16,42,84,679	69,95,51,959	2,23,11,447	67,72,40,512

(a) For Andhra and Residuary Madras Governments only. See also para 4 of the Note on page 567.

(b) Represents transactions for the period from 1st October 1953 to 31st March 1954.

(c) Represents repayment of the loans raised by the former Indian States. The minus balance will be cleared when the pre-merger balances of these States are incorporated in the accounts.

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

No. 92-A—ACCOUNT of PUBLIC DEBT of the several STATE GOVERNMENTS showing the ADDITIONS to, and DISCHARGES of DEBT, during the year ended 31st March, 1954 and the Amounts of DEBT at the commencement and close of the year—contd.

	Amount, 1st April, 1953	Additions to Debt	TOTAL	Debt Discharged	Amount, 30th September 1953 (b)
	(a) 1st October 1953				31st March 1954
	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF MADHYA PRADESH—					
Permanent Debt—					
Loans bearing Interest—					
3 per cent Madhya Pradesh Loan, 1955	50,00,000	..	50,00,000	..	50,00,000
3 per cent Madhya Pradesh Loan, 1956	50,54,200	..	50,54,200	..	50,54,200
3 per cent Madhya Pradesh Loan, 1958	52,69,800	..	52,69,800	..	52,69,800
3 per cent Madhya Pradesh Loan, 1964	2,03,28,800	..	2,03,28,800	..	2,03,28,800
3 per cent Madhya Pradesh Loan, 1960	1,01,44,700	..	1,01,44,700	..	1,01,44,700
3½ per cent Madhya Pradesh Loan, 1962	1,02,18,100	..	1,02,18,100	..	1,02,18,100
4 per cent Madhya Pradesh Government Development Loan, 1965	(e) 1	99,42,999	99,43,000	..	99,43,000
Loans not bearing Interest—					
3 per cent Madhya Pradesh Loan, 1952	40,200	..	40,200	10,500	29,700
Loans from the Central Government	(e) 13,83,12,644	3,76,94,763	17,60,07,407	1,23,24,592	16,36,82,815
Total Government of Madhya Pradesh	19,43,68,445	4,76,37,762	24,20,06,207	1,23,35,092	22,96,71,115
GOVERNMENT OF MADRAS (COMPOSITE)					
Permanent Debt—					
Loans bearing Interest—					
3 per cent Madras Loan, 1953	1,42,08,300	..	1,42,08,300	1,42,08,300	..
3 per cent Madras Loan, 1955	1,23,25,000	..	1,23,25,000	..	1,23,25,000
3 per cent Madras Loan, 1956	1,25,10,000	..	1,25,10,000	..	1,25,10,000
3 per cent Madras Loan, 1959	1,23,95,600	..	1,23,95,600	..	1,23,95,600
3 per cent Madras Loan, 1958	1,07,95,000	..	1,07,95,000	..	1,07,95,000
3 per cent Madras Loan, 1960	2,78,44,000	..	2,78,44,000	..	2,78,44,000
2½ per cent Madras Loan, 1961	3,81,77,200	..	3,81,77,200	..	3,81,77,200
3 per cent Madras Development Bonds, 1960	4,38,25,400	..	4,38,25,400	..	4,38,25,400
3½ per cent Madras Loan, 1962	3,01,49,300	..	3,01,49,300	..	3,01,49,300
4 per cent Madras Loan, 1964	5,24,82,516	—1,316	5,24,81,200	..	5,24,81,200
4 per cent Madras Loan, 1963	..	10,29,41,300	10,29,41,300	..	10,29,41,300
Loans not bearing Interest—					
3 per cent Madras Loan, 1952	1,83,500	..	1,83,500	1,03,800	79,700
3 per cent Madras Loan, 1953 (m)	..	24,62,200	24,62,200	9,42,500	15,19,700
Floating Debt—					
Ways and Means Advances from Reserve Bank and Government of India including temporary accommodation from Commercial Banks.					
	20,02,36,607	10,24,16,442	30,26,53,049	9,89,94,362	(n)
Loans from the Central Government	(e) 30,76,78,251	8,72,33,747	39,49,11,998	36,24,273	59,49,46,412
Total Government of Madras (Composite)	76,28,10,674	29,50,52,373	1,05,78,63,047	11,78,73,235	93,99,89,812
GOVERNMENT OF MADRAS (RESIDUARY)					
Permanent Debt—					
Loans bearing Interest—					
3 per cent Madras Loan, 1953	..	..	..	(z) 12,80,002	—12,80,002
3 per cent Madras Loan, 1955	1,23,25,000	..	1,23,25,000	..	1,23,25,000
3 per cent Madras Loan, 1956	1,25,10,000	..	1,25,10,000	..	1,25,10,000
3 per cent Madras Loan, 1959	1,23,95,600	..	1,23,95,600	..	1,23,95,600
3 per cent Madras Loan, 1958	1,07,95,000	..	1,07,95,000	..	1,07,95,000
3 per cent Madras Loan, 1960	2,78,44,000	..	2,78,44,000	..	2,78,44,000
2½ per cent Madras Loan, 1961	3,81,77,200	..	3,81,77,200	..	3,81,77,200
3 per cent Madras Development Bonds, 1960	4,38,25,400	..	4,38,25,400	..	4,38,25,400
3½ per cent Madras Loan, 1962	3,01,49,300	..	3,01,49,300	..	3,01,49,300
4 per cent Madras Loan, 1964	5,24,81,200	..	5,24,81,200	..	5,24,81,200
4 per cent Madras Loan, 1963	10,29,41,300	(p) 14,925	10,29,56,225	..	10,29,56,225
Loans not bearing Interest—					
3 per cent Madras Loan, 1952	79,700	..	79,700	20,800	58,900
3 per cent Madras Loan, 1953	(e) (m) 15,19,699	..	15,19,699	98,000	14,21,699
Loans from the Central Government	(e) (o) 59,35,98,804	5,92,04,119	65,28,02,923	23,23,318	65,04,79,605
Total Government of Madras (Residuary)	93,86,42,203	5,92,19,044	99,78,61,247	37,22,120	99,41,39,127

(a) For Andhra and Residuary Madras Governments only.

(b) For Government of Madras (Composite) only.

(c) Represents transactions for the period from 1st April 1953 to 30th September 1953.

(d) Represents transactions for the period from 1st October 1953 to 31st March 1954.

(e) Includes unit corrections since made.

(m) This loan was notified for discharge during the year and was non-interest bearing only from the date so notified.

(n) The balance of Rs. 20,36,58,687 is included under Loans from the Central Government.

(o) Excluding Rs. 13,47,608 representing the liability of the Government of Andhra.

(p) Represents erroneous credit rectified in the accounts for 1954-55.

(z) Represents discharges in respect of Madras Government 3 per cent Loan, 1953 wrongly classified in the accounts under 'Loans bearing interest instead of 'Loans not bearing interest'. This is being rectified in subsequent years.

No. 92-A—ACCOUNT of PUBLIC DEBT of the several STATE GOVERNMENTS showing the ADDITIONS to, and DISCHARGES of DEBT, during the year ended 31st March 1954, and the AMOUNTS of DEBT at the commencement and close of the year—
contd.

	Amount, 1st April 1953	Additions to Debt	TOTAL	Debt Discharged	Amount, 31st March 1954
	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF ORISSA					
Floating Debt—					
Temporary Loans from the Reserve Bank of India . . . . .	..	20,00,000	20,00,000	20,00,000	..
Loans from the Central Government . .	(b) 7,53,45,941	9,36,39,766	36,89,85,707	14,77,098	36,75,08,609
Total Government of Orissa	27,53,45,941	9,56,39,766	37,09,85,707	34,77,098	36,75,08,609
GOVERNMENT OF PUNJAB—					
Floating Debt—					
Temporary Loans from the Reserve Bank of India . . . . .	..	1,97,00,000	1,97,00,000	1,97,00,000	..
Loans from the Central Government (a)	77,68,83,596	30,69,59,880	1,06,38,43,476	1,69,02,024	1,06,69,41,452
Total Government of Punjab	77,68,83,596	32,66,59,880	1,10,35,43,476	3,66,02,024	1,06,69,41,452
GOVERNMENT OF UTTAR PRADESH—					
Permanent Debt—					
Loans bearing Interest—					
3 per cent Uttar Pradesh Loan, 1951-66	1,61,88,600	..	1,61,88,600	2,80,000	1,59,08,600
Uttar Pradesh Encumbered Estates Act Bonds	2,13,01,071	87,502	2,13,88,573	10,43,182	2,03,45,391
3 per cent Uttar Pradesh Loan, 1958	3,07,99,600	..	3,07,99,600	5,37,600	3,02,62,000
3 per cent Uttar Pradesh Loan, 1960	2,24,80,300	..	2,24,80,300	3,65,600	2,21,14,700
2½ per cent Uttar Pradesh Loan, 1961	2,29,08,600	..	2,29,08,600	4,15,000	2,24,93,600
3½ per cent Uttar Pradesh Loan, 1962	2,00,28,800	..	2,00,28,800	3,09,600	1,97,19,200
4 per cent Uttar Pradesh Loan, 1964	6,11,45,200	..	6,11,45,200	..	6,11,45,200
4 per cent Uttar Pradesh Develop- ment Loan, 1963 . . . . .	..	5,65,15,500	5,65,15,500	..	5,65,15,500
Loans not bearing interest—					
6 per cent Uttar Pradesh Develop- ment Loan	44,000	..	44,000	44,000	..
5 per cent Uttar Pradesh Loan, 1944	2,71,500	..	2,71,500	200	2,71,300
3 per cent Uttar Pradesh Loan, 1952	6,00,000	..	6,00,000	2,07,200	3,92,800
Floating Debt—					
Temporary Loans from the Reserve Bank of India . . . . .	..	3,34,00,000	3,34,00,000	3,34,00,000	..
Loans from the Imperial Bank of India	25,00,000	..	25,00,000	24,00,000	1,00,000
Loans from the Central Government . .	(b) 39,72,63,970	12,70,80,677	52,43,44,647	47,11,983	51,96,32,664
Total Government of Uttar Pradesh	59,55,31,641	21,70,83,679	81,26,15,320	4,37,14,365	76,89,00,955
GOVERNMENT OF WEST BENGAL					
Permanent Debt—					
Loans bearing Interest—					
3½ per cent West Bengal Loan, 1962	1,75,00,000	..	1,75,00,000	..	1,75,00,000
4 per cent West Bengal Loan, 1964	2,00,00,000	..	2,00,00,000	..	2,00,00,000
4 per cent West Bengal Loan 1963	..	3,60,23,300	3,60,23,300	..	3,60,23,300
Floating Debt—					
Temporary Loans from the Reserve Bank of India . . . . .	..	19,00,000	19,00,000	19,00,000	..
Temporary Loans from the Imperial Bank of India . . . . .	..	24,80,62,229	24,80,62,229	24,80,62,229	..
Loans from the Central Government . .	54,53,51,918	19,80,94,470	74,34,46,388	33,40,631	74,01,05,757
TOTAL GOVERNMENT OF WEST BENGAL	58,23,51,918	48,40,79,999	1,06,69,31,917	25,33,02,860	81,36,29,057

(a) Pending final decision, opening balance on the 15th August, 1947 under this head was taken as 'nil' while under the corresponding head in the central books viz "Advances to State Governments" appearing in Account No. 93, the opening balance includes 40 per cent of the amount outstanding on the 14th August, 1947, against the Government of Joint Punjab.

(b) Includes unit correction since made.

No. 92-A—ACCOUNT of PUBLIC DEBT of the several STATE GOVERNMENTS showing the ADDITIONS to, and DISCHARGES of DEBT, during the year ended 31st March, 1954 and the AMOUNTS of DEBT at the commencement and close of the year—*contd.*

	Amount, 1st April 1953	Additions to Debt	TOTAL	Debt Discharged	Amount, 31st March 1954
	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF HYDERABAD					
Permanent Debt—					
Loans bearing Interest—					
3 per cent Hyderabad Government Loan, 1360-70 F. (1950-60)	6,58,99,714	..	6,58,99,714	..	6,58,99,714
2½ per cent Hyderabad Government Loan, 1363-73 F. (1953-63)	5,38,42,286	..	5,38,42,286	..	5,38,42,286
2½ per cent Hyderabad Government Loan, 1364-69 F. (1954-59)	7,54,76,657	..	7,54,76,657	..	7,54,76,657
2½ per cent Hyderabad Government Loan, 1365-70 F. (1955-60)	12,29,32,200	..	12,29,32,200	34,28,572	11,95,03,628
2½ per cent Hyderabad Government Loan, 1384 F. (1974)	6,85,71,429	..	6,85,71,429	..	6,85,71,429
1½ per cent Hyderabad Government Loan, 1384 F. (1974)	3,85,71,429	..	3,85,71,429	..	3,85,71,429
4 per cent Hyderabad Government Loan, 1963	..	3,20,97,300	3,20,97,300	..	3,20,97,300
Old Railways Shares	(a) 28,80,483	..	28,80,483	..	28,80,483
Loans not bearing Interest—					
6 per cent Hyderabad Government Loan, 1326 F. (1916)	9,600	..	9,600	857	8,743
6 per cent Hyderabad Government Loan, 1330 F. (1920)	13,543	..	13,543	..	13,543
6 per cent Hyderabad Government Loan, 1339-41 F. (1929-31)	28,929	..	28,929	..	28,929
6 per cent Hyderabad Government Loan, 1352 F. (1942)	56,743	..	56,743	1,114	55,629
6 per cent Hyderabad Government Loan, 1351-61 F. (1941-51)	18,000	..	18,000	772	17,228
5½ per cent Hyderabad Government Loan, 1352-62 F. (1942-52)	72,171	..	72,171	1,200	70,971
3½ per cent Hyderabad Government Loan, 1355-65 F. (1945-55)	89,486	..	89,486	15,171	74,315
Floating Debt—					
Other Floating Loans	3,11,29,642	..	3,11,29,642	—4,831	3,11,34,473
Loans from the Central Government	(a) 8,70,12,848	6,02,92,804	14,73,05,652	51,12,366	14,21,93,286
Total Government of Hyderabad	54,66,05,160	9,23,90,104	63,89,95,264	85,55,221	63,04,40,043
GOVERNMENT OF MADHYA BHARAT					
Permanent Debt—					
Loans bearing Interest—					
4 per cent Madhya Bharat Loan, 1963	..	1,04,78,601	1,04,78,601	..	1,04,78,601
Floating Debt—					
Temporary Loans from the Reserve Bank of India	..	50,00,000	50,00,000	50,00,000	..
Other Floating Loans	55,99,363	9,00,000	64,99,363	..	64,99,363
Loans from the Central Government	(a) 1,60,03,559	1,55,25,601	3,15,29,160	13,05,951	3,02,23,209
Total Government of Madhya Bharat	2,16,02,922	3,19,04,202	5,35,07,124	63,05,951	4,72,01,173
GOVERNMENT OF MYSORE					
Permanent Debt—					
Loans bearing Interest—					
5 per cent Mysore State Loan, 1955	1,63,44,300	..	1,63,44,300	..	1,63,44,300
4 per cent Conversion Loan, 1953-63	2,95,85,200	..	2,95,85,200	..	2,95,85,200
3 per cent Mysore Loan, 1956-61	5,99,72,900	..	5,99,72,900	..	5,99,72,900
3 per cent Mysore Loan, 1958	5,08,05,700	..	5,08,05,700	..	5,08,05,700
Mysore Development Loan, 1963	..	3,37,25,451	3,37,25,451	..	3,37,25,451
Loans not bearing Interest—					
6½ per cent Mysore Loan, 1941-51	61,436	14	61,450	..	61,450
5½ per cent Mysore State Conversion Loan, 1919-20	500	..	500	..	500
6½ per cent Mysore Loan, 1940	(a) 1,13,952	..	1,13,952	2,490	1,11,462
7 per cent Mysore Loan, 1931	7,138	..	7,138	..	7,138
5½ per cent Mysore Loan, 1938	10,100	..	10,100	6,000	4,100
3½ per cent Mysore Loan, 1951-58	1,20,300	..	1,20,300	31,400	88,900
Shimoga District Board Railway Debenture Loan	48,515	..	48,515	265	48,250
Floating Debt—					
Other Floating Loans	3,41,32,030	2,34,75,470	5,76,07,500	5,75,82,500	25,000
Loans from the Central Government	7,25,80,013	3,87,53,518	11,13,33,531	31,70,927	10,81,62,604
Total Government of Mysore	26,37,82,084	9,59,54,453	35,97,36,537	6,07,93,582	29,89,42,955

(a) Differs from last year's closing balance by reason of correction since made.

No. 92-A—ACCOUNT of PUBLIC DEBT of the several STATE GOVERNMENTS showing the ADDITIONS to, and DISCHARGES of DEBT, during the year ended 31st March, 1954, and the AMOUNTS of DEBT at the commencement and close of the year—*concl'd.*

	Amount, 1st April, 1953	Additions to Debt	TOTAL	Debt Discharged	Amount, 31st March 1954
	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF PEPSU—					
Loans from the Central Government	3,22,06,885	1,38,39,510	4,60,46,395	3,90,000	4,56,56,395
Total Government of PEPSU	3,22,06,885	1,38,39,510	4,60,46,395	3,90,000	4,56,56,395
GOVERNMENT OF RAJASTHAN—					
Floating Debt—					
Treasury Bills	1,98,27,100	6,99,13,500	8,97,40,600	6,00,00,000	2,97,40,600
Temporary Loans from the Imperial Bank of India	7,00,99,942	9,83,49,136	16,84,49,078	12,83,18,146	4,01,30,932
Loans from the Central Government	5,43,21,000	3,92,31,703	9,35,52,703	13,32,377	9,22,20,326
Total Government of Rajasthan	14,42,48,042	20,74,94,339	35,17,42,381	18,96,50,523	16,20,91,858
GOVERNMENT OF SAURASHTRA—					
Permanent Debt—					
Loans bearing Interest—					
3 per cent Bhavnagar State Bonds, 1960	13,99,800	..	13,99,800	..	13,99,800
3 per cent Porbander State New Water Project Loan, 1975	25,00,000	..	25,00,000	..	25,00,000
3 per cent Porbander State Loan for Drainage and Roads, 1975	10,00,000	..	10,00,000	..	10,00,000
4 per cent Saurashtra Development Loan, 1963 . . . . .	..	1,13,15,800	1,13,15,800	..	1,13,15,800
Loans not bearing Interest—					
3 per cent Bhavnagar State Bonds	1,700	..	1,700	..	1,700
Floating Debt—					
Other Floating Loans	(a) 2,16,67,868	9,21,50,855	11,38,18,723	11,31,29,218	6,89,305
Loans from the Central Government	(a) 2,66,28,458	2,70,90,141	5,37,18,599	12,40,143	5,24,78,456
Total Government of Saurashtra	5,31,97,826	13,05,56,596	18,37,54,422	11,43,69,361	6,93,85,061
GOVERNMENT OF TRAVANCORE-COCHIN—					
Permanent Debt—					
Loans bearing Interest—					
3½ per cent Travancore State Loan, 1956	50,00,000	..	50,00,000	..	50,00,000
3½ per cent Cochin State Loan, 1956-61	30,00,000	..	30,00,000	..	30,00,000
3 per cent Cochin State Loan, 1953-56	70,00,000	..	70,00,000	..	70,00,000
3 per cent Cochin State Loan, 1955-58	1,00,00,000	..	1,00,00,000	..	1,00,00,000
4 per cent Travancore Cochin State Development Loan, 1963 . . . . .	..	3,25,60,600	3,25,60,600	..	3,25,60,600
Loans not bearing Interest—					
5 per cent Debenture Loan, 1915-16 (Travancore)	19,500	..	19,500	100	19,400
5 per cent Cochin State Loan, 1943-53	10,000	..	10,000	5,000	5,000
3 per cent Travancore State Loan, 1952-54	3,00,00,000	..	3,00,00,000	1,65,22,131	1,34,77,869
Floating Debt—					
Other Floating Loans	5,14,16,868	14,22,61,071	19,36,77,939	16,22,44,326	3,14,33,613
Loans from the Central Government	2,41,24,875	3,02,10,750	5,43,35,625	12,43,445	5,30,92,180
Total Government of Travancore-Cochin	13,05,71,243	20,50,32,421	33,56,03,664	18,00,15,002	15,55,88,662

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

NA—Inter State Debt Settlement

This Section was opened under Part I—Consolidated Fund of India and of the States concerned with effect from the accounts for the year 1953-54 to record (i) the receipts from the Governments of Pakistan and Burma in discharge of their pre-separation debt, (ii) transactions connected with the repayment by the Governments of Andhra and Mysore of their share of the Public Debt incurred by the composite Madras State to the Government of Madras and (iii) transactions connected with the repayments by the Central Government of their share of the pre-integration public debt of the erstwhile Indian States to their successor States.

2. The heads under this Section close to "Government" in the ledger.

No. 92-B—ACCOUNT of RECEIPTS and DISBURSEMENTS of the CENTRAL and STATE GOVERNMENTS on account of INTER STATE DEBT SETTLEMENT for the year ended 31st March, 1954

Heads of Account	Receipts	Disbursements (Charged)
	Rs.	Rs.
CENTRAL GOVERNMENT		
India and Pakistan . . . . .	..	..
India and Burma . . . . .	..	..
India and Mysore . . . . .	..	15,00,000
Total	..	15,00,000
STATE GOVERNMENTS		
GOVERNMENT OF ANDHRA—		
Madras and Andhra . . . . .	..	4,62,200
GOVERNMENT OF MADRAS (RESIDUAL)—		
Madras and Andhra	4,62,200	..
Madras and Mysore	17,100	..
GOVERNMENT OF MYSORE—		
India and Mysore	15,00,000	..
Madras and Mysore . . . . .	..	17,100
Total Central and State Governments	19,79,300	19,79,300

NA—Inter State Debt Settlement.

Section Q.—Loans and Advances by the Central Government

This Section records transactions connected with the advances to State and Foreign Governments and loans and advances granted by the Central Government to local funds, etc. Loans granted by the Central Government to Government servants for house-building, purchase of motor conveyances and similar purposes are also brought to account in this Section.

The grant to Government servants of house-building advances and advances for the purchase of conveyances, tents, etc., was discontinued by the Central Government from 13th May 1937, in the case of persons entering Government service after that date, and from the 1st March 1938 in the case of others. This rule has since been relaxed and advances may be granted for the purchase of bicycles and other conveyances under certain conditions.

No. 93—ACCOUNT of LOANS and ADVANCES by the CENTRAL GOVERNMENT showing the AMOUNTS ADVANCED and repaid during the year ended 31st March 1954 and the BALANCES of such LOANS, etc., at the commencement and close of the year.

	Balance on 1st April 1953	Amount advanced during the year	Total	Amount repaid during the year	Balance on 31st March 1954	Amount of Interest received and credited to Revenue (See Account Nos. 41 and 41-A)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Advances to State Governments	3,22,25,53,298	1,24,03,22,802	4,46,28,76,100	13,20,83,445	4,33,08,12,655	10,14,38,729
Advances to Foreign Governments	1,53,44,546	66,85,353	2,20,29,899	75,000	2,19,54,899	..
Advances to Crown Representative —(b) Other Advances	8,96,700	..	8,96,700	..	8,96,700	..
Loans to Notabilities	(a) 9,51,212	..	9,51,212	—90,000	10,41,212	1,575
Loans to Local Funds, etc.—						
Loans to Major Port Trusts and Port Funds	3,67,46,684	4,96,40,000	8,63,86,684	22,78,145	8,41,08,539	8,21,143
Loans to Municipalities	2,16,17,816	67,60,000	2,83,77,816	10,69,749	2,73,08,067	8,65,319
Regimental and other Loans	1,12,88,666	..	1,12,88,666	13,62,388	99,26,278	3,66,739
Loans to District and Other Local Fund Committees.	57,50,592	31,55,000	89,05,592	50,141	88,55,451	2,23,157
Loans to Landholders and other Notabilities	..	..	..	23,794	(c)— 23,794	..
Advances to Cultivators	(a) 1,91,38,891	70,94,317	2,62,33,208	62,03,525	2,00,29,683	3,26,703
Advances under Special Laws	2,32,94,540	82,00,000	3,14,94,540	5,58,614	3,09,35,926	8,69,919
Miscellaneous Loans and Advances	(a) 35,07,23,667	10,30,15,016	45,37,38,683	3,80,35,256	41,57,03,427	75,69,691
Total	46,85,60,856	17,78,64,333	64,64,25,189	4,95,81,612	59,68,43,577	1,10,42,671
Loans to Government Servants—						
House Building Advances	(a) 67,922	..	67,922	12,705	55,217	2,513
Advances for the purchase of Motor Conveyances.	(a) 5 2,65,430	34,47,685	87,13,115	32,85,635	54,27,480	87,677
Advances for the purchase of Other Conveyances.	(a) 33,79,619	52,93,452	86,73,071	40,07,046	46,66,025	69,396
Passage Advances	1,438	1,811	3 249	788	2,461	33
Other Advances	(a) 67,137	7,645	74,782	23,111	51,671	339
Total	87,81,546	87,50,593	1,75,32,139	73,29,285	1,02,02,854	1,59,957
Total India	3,71,70,88,158	1,43,36,23,081	5,15,07,11,239	18,89,59,342	4,96,17,51,897	11,26,42,952
ENGLAND	£	£	£	£	£	£
Loans to Government Servants—						
Advances for the purchase of Motor Conveyances	1,994	2,159	4,153	1,347	2,806	37
Passage Advances . . . . .	..	300	300	12	288	..
Total England	1,994	2,459	4,453	1,359	3,094	37
Total England converted into Rs. @£1=Rs. 13½	Rs. 26,590	Rs. 32,790	Rs. 59,380	Rs. 18,121	Rs. 41,259	Rs. (d) 499
GRAND TOTAL	3,71,71,14,748	1,43,36,55,871	5,15,07,70,619	18,89,77,463	4,96,17,93,156	11,26,43,431

(a) Differs from the last year's closing balance due to correction since made.

(b) This head has been allowed to continue upto 1954-55.

(c) This is under adjustment.

(d) This is included under the head "Receipts in England—Other Items," in Account No. 41.

Section E.—Loans and Advances by State Governments

This Section records the transactions connected with the loans and advances granted by State Governments to local bodies cultivators, etc. Loans to Government servants of State Governments for house building and purchase of conveyances, etc., which carry interest at the prescribed rates, are also brought to account in this Section.

No. 94—ACCOUNT of LOANS and ADVANCES by STATE GOVERNMENTS, showing the AMOUNTS ADVANCED and REPAYD during the year ended 31st March 1954 and the BALANCES of such LOANS, etc. at the commencement and close of the year.

	Balance, 1st April 1953	Amount Advanced	Total	Amount Repaid	Balance, 31st March 1954	Amount of Interest received and credited to Revenue (See account No. 41)
	(a) 1st October 1953					
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF ANDHRA						
Loans to Municipalities, Port Funds, etc.—						
Loans to Municipalities	72,04,266	2,00,000	74,04,266	3,18,956	70,85,310	2,02,229
Loans to District and other Local Fund Committees.	91,344	20,000	1,11,344	39,611	71,733	2,907
Advances to Cultivators	6,93,37,693	56,87,466	7,50,25,159	82,08,209	6,68,16,950	3,22,526
Advances under Special Laws	29,07,331	35,500	29,42,831	6,396	29,36,435	16,670
Loans to Landholders and other Notabilities	—871	..	—871	..	—871	..
Loans and Advances under the Community Development Programme.	149,850	94,540	2,44,390	16,690	2,27,700	..
Miscellaneous Loans and Advances	1,28,82,073	83,66,047	2,12,48,120	62,03,348	1,60,44,772	2,52,296
Total	9,25,71,686	1,44,03,563	10,69,75,239	1,37,93,210	9,31,82,029	7,96,628
Loans to Government Servants—						
House Building Advances	1,765	525	2,290	339	1,951	408
Advances for purchase of Motor Conveyances	1,37,902	18,600	1,56,502	37,111	1,19,391	244
Advances for purchase of Other Conveyances	2,354	5,710	8,064	2,554	5,510	6
Other Advances	—320	..	—320	5	—325	..
Total	1,41,701	24,835	1,66,536	40,009	1,26,527	658
Total Government of Andhra	9,27,13,387	(b) 1,44,28,398	10,71,41,775	(b) 1,38,33,219	9,33,08,556	7,97,286
GOVERNMENT OF ASSAM						
Loans to Municipalities, Port Funds, etc.—						
Loans to Municipalities	34,83,446	8,21,200	43,04,646	70,846	42,33,800	62,375
Loans to District and Other Local Fund Committees.	4,10,088	..	4,10,088	28,142	3,81,946	16,908
Loans to Landholders and Other Notabilities	9,22,730	..	9,22,730	51,942	8,70,788	27,450
Advances to Cultivators	(c) 87,51,915	10,32,103	97,84,018	18,18,913	79,65,105	2,71,552
Loans and Advances under Community Development Programme.	..	3,69,977	3,69,977	2,900	3,67,077	..
Advances to Displaced persons	1,32,58,845	62,07,935	1,94,66,780	1,00,163	1,93,66,627	6,088
Miscellaneous Loans and Advances	10,88,707	20,65,000	31,53,707	98,236	30,55,471	2,280
Loans to Autonomous Districts and Regional Councils (Assam).	3,53,000	40,000	3,93,000	1,18,000	2,75,000	..
Total	2,82,68,731	1,05,36,215	3,88,04,946	22,89,132	3,65,15,814	3,80,548
Loans to Government Servants—						
House Building Advances	34,78,047	18,00,851	52,78,898	6,77,797	46,01,101	6,165
Advances for purchase of Motor Conveyances	2,55,625	90,687	3,46,312	1,24,074	2,22,238	1,767
Advances for purchase of Other Conveyances	31,759	23,944	55,703	22,031	33,672	518
Passage Advances	1,222	..	1,222	464	758	..
Other Advances	1,89,898	7,912	1,97,810	80,835	1,16,975	..
Total	39,56,551	19,23,394	58,79,945	9,05,201	49,74,744	8,440
Total Government of Assam	3,22,25,282	1,24,59,609	4,46,84,891	31,94,333	4,14,90,558	3,88,988

(a) For Government of Andhra only.

(b) Represents transactions for the period from 1st October, 1953 to 31st March, 1954.

(c) Differs from last year's closing balance by reason of correction since made.

Q. and R.—Loans and Advances, etc.

No. 94—ACCOUNT of LOANS and ADVANCES by STATE GOVERNMENTS showing the AMOUNTS ADVANCED and REPAYED during the year ended 31st March 1954 and the BALANCES of such LOANS, etc., at the commencement and close of the year—*contd.*

	Balance, 1st April 1953	Amount Advanced	Total	Amount Repaid	Balance, 31st March 1954	Amount of Interest received and credited to Revenue (See Account No. 41)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF BIHAR						
Loans to Municipalities, Port Funds, etc.—						
Loans to Municipalities	55,70,030	29,04,710	84,74,740	1,32,140	83,42,600	54,117
Loans to District and Other Local Fund Committees.	56,93,300	10,21,974	67,15,274	3,76,666	63,38,608	82,459
Loans to Landholders and Other Notabilities	451	..	451	450	1	..
Advances to Cultivators	7,32,90,854	3,36,52,437	10,69,43,291	1,10,38,224	9,59,05,067	14,16,314
Advances under Special Laws	37,93,700	14,16,983	52,10,683	1,34,973	50,75,710	49,819
Miscellaneous Loans and Advances	2,23,14,819	68,70,072	2,91,84,891	14,32,404	2,77,52,487	3,71,690
Total	11,06,63,154	4,58,66,176	15,65,29,330	1,31,14,857	14,34,14,473	19,74,399
Loans to Government Servants—						
House Building Advances	67,659	1,15,375	1,83,034	39,477	1,43,557	592
Advances for purchase of Motor Conveyances	5,39,754	3,31,827	8,71,581	3,46,205	5,25,376	3,543
Advances for purchase of Other Conveyances	49,316	59,265	1,08,581	52,579	56,002	314
Passage Advances	2,612	..	2,612	..	2,612	..
Other Advances	65,403	21,144	86,547	12,988	73,559	..
Total	7,24,744	5,27,611	12,52,355	4,51,249	8,01,106	4,449
Total Government of Bihar	11,13,87,898	4,63,93,787	15,77,81,685	1,35,66,106	14,42,15,579	19,78,848
GOVERNMENT OF BOMBAY						
Loans to Municipalities, Port Funds, etc.—						
Loans to Presidency Corporations, Port Trusts and Other Port Funds.	4,72,20,912	2,00,00,000	6,72,20,912	70,26,577	6,01,94,335	18,22,771
Loans to Municipalities	45,28,779	16,81,688	66,10,467	4,17,466	51,93,001	1,91,058
Loans to District and Other Local Fund Committees.	(a)12,61,858	65,73,038	78,34,896	5,50,105	72,84,791	29,300
Advances to Cultivators	(a)10,03,52,783	2,53,77,219	12,57,30,002	2,95,30,257	9,61,99,745	50,89,880
Loans to Landholders and Other Notabilities	(a)15,084	..	15,084	1,20,712	—1,05,628	2,555
Advances under Special Laws	3,23,24,017	1,37,00,000	4,60,24,017	12,73,017	4,47,51,000	11,57,300
Loans and Advances under the Community Development Programme.	27,350	10,76,748	11,04,098	14,423	10,89,675	..
Miscellaneous Loans and Advances	4,92,58,907	3,57,44,008	8,50,02,915	76,63,965	7,73,38,950	13,39,248
Total	23,49,89,690	10,35,52,701	33,85,42,391	4,65,96,522	29,19,45,869	96,32,212
Loans to Government Servants—						
House Building Advances	—1,856	24,052	22,196	7,834	14,362	1,558
Advances for purchase of Motor Conveyances	5,58,841	2,67,354	8,26,195	3,37,491	4,88,704	8,770
Advances for purchase of Other Conveyances.	(a)47,970	71,521	1,19,491	55,268	64,223	1,288
Passage Advances	68	..	68	..	68	..
Other Advances	2,256	..	2,256	2,400	—144	..
Total	6,07,143	3,62,927	9,70,070	4,02,993	5,67,077	11,616
Total Government of Bombay	23,55,96,833	10,39,15,628	33,95,12,461	4,69,99,515	29,25,12,946	96,43,828

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

No. 94—ACCOUNT of LOANS and ADVANCES by STATE GOVERNMENTS showing the AMOUNTS ADVANCED and REPAID during the year ended 31st March 1954 and the BALANCES of such LOANS, etc., at the commencement and close of the year—*contd.*

	Balance, 1st April 1953	Amount Advanced	Total	Amount Repaid	Balance, 31st March 1954	Amount of Interest received and credited to Revenue (See Account No. 41)
					30th September 1953(a)	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF MADHYA PRADESH						
Loans to Municipalities, Port Funds, etc.—						
Loans to Municipalities	1,34,91,357	7,34,000	1,42,25,357	7,64,937	1,34,60,420	5,10,191
Loans to District and Other Local Fund Committees.	2,91,198	1,99,000	4,90,198	48,058	4,42,140	6,585
Loans to Landholders and other Notabilities	3,05,469	1,00,000	4,05,469	57,092	3,48,377	15,099
Advances to Cultivators	5,18,72,505	2,72,19,881	7,90,92,386	1,98,55,918	5,92,36,468	21,82,396
Miscellaneous Loans and Advances	15,95,78,930	2,46,05,994	18,41,84,924	24,54,083	18,17,30,841	7,86,365
Loans and Advances under the Community Development Programme.	..	11,71,057	11,71,057	5,700	11,65,357	..
Total	22,55,39,459	5,40,29,932	27,95,69,391	2,31,85,788	25,63,83,603	35,00,636
Loans to Government Servants—						
House Building Advances	2,59,891	1,25,378	3,85,269	73,086	3,12,183	674
Advances for purchase of Motor Conveyances	2,11,702	1,63,186	3,74,888	1,24,637	2,50,251	3,186
Advances for purchase of Other Conveyances	24,790	45,162	69,952	37,663	32,289	17,093
Other Advances . . . . .	..	565	565	75	490	..
Total	4,96,383	3,34,291	8,30,674	2,35,461	5,95,213	20,953
Total Government of Madhya Pradesh	22,60,35,842	5,43,64,223	28,04,00,065	2,34,21,249	25,69,78,816	35,21,589
GOVERNMENT OF MADRAS (COMPOSITE)						
Loans to Municipalities, Port Funds, etc.—						
Loans to Presidency Corporations, Port Trust and Other Port Funds.	4,06,86,406	3,81,490	4,10,67,896	6,56,040	4,04,11,856	3,61,335
Loans to Municipalities	2,08,95,869	2,26,760	2,11,22,619	3,48,455	2,07,74,164	1,08,639
Loans to District and Other Local Fund Committees.	6,41,166	..	6,41,166	1,16,709	5,24,457	9,877
Loans to Landholders and other Notabilities	182	..	182	1,052	— 870	..
Advances to Cultivators	12,80,44,042	2,16,71,753	14,97,15,795	79,50,675	14,17,65,120	4,66,811
Advances under Special Laws	93,49,594	— 500	93,49,094	1,63,917	91,85,177	1,28,221
Loans and Advances under the Community Development Programme.	..	7,46,920	7,46,920	1,140	7,45,780	8,570
Miscellaneous Loans and Advances	4,77,16,715 (c)	77,92,598	5,55,09,313	18,59,306	5,36,50,007	10,05,257
Total	24,73,33,974	3,08,19,011	27,81,52,985	1,10,97,294	26,70,55,691	20,88,710
Loans to Government Servants—						
House Building Advances	7,524	..	7,524	1,708	5,816	1,886
Advances for purchase of Motor Conveyances	(c) 5,59,666	2,16,703	7,76,369	2,19,596	5,56,773	8,895
Advances for purchase of Other Conveyances	24,930	10,387	35,317	22,636	12,681	659
Passage Advances	— 37	..	— 37	— 37	..	..
Other Advances	— 2,551	..	— 2,551	637	— 3,188	17
Total	5,89,532	2,27,090	8,16,622	2,44,540	5,72,082	11,457
Total Government of Madras (Composite).	24,79,23,506	(b) 3,10,46,101	27,89,69,607	(b) 1,13,41,834	26,76,27,773	21,00,167

(a) For Government of Madras (Composite) only.

(b) Represents transactions for the period from 1st April, 1953 to 30th September, 1953.

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

R.—Loans and Advances, etc.

No. 94—ACCOUNT of LOANS AND ADVANCES by STATE GOVERNMENTS showing the AMOUNTS ADVANCED and REPAID during the year ended 31st March 1954 and the BALANCES of such LOANS, etc., at the commencement and close of the year—*contd.*

	Balance, 1st April 1953	Amount Advanced	Total	Amount Repaid	Balance, 31st March 1954	Amount of Interest received and credited to Revenue (See Account No. 41)
	(a) 1st October, 1953					
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF MADRAS (RESIDUARY)						
Loans to Municipalities, Port Funds, etc.—						
Loans to Presidency Corporations, Port Trusts and Other Port Funds.	4,04,11,866	90,850	4,05,02,706	17,36,385	3,87,66,321	10,67,066
Loans to Municipalities	1,29,11,081	8,00,250	1,37,71,331	6,76,977	1,30,94,354	3,82,819
Loans to District and Other Local Fund Com- mittees.	4,17,174	..	4,17,174	1,06,177	3,10,997	23,628
Advances under Special Laws	62,77,845	53,003	63,30,848	1,57,829	61,73,019	1,98,180
Advances to Cultivators	7,24,27,428	77,43,163	8,01,70,591	66,22,881	7,35,47,710	3,98,212
Loans and Advances under the Community Development Programme.	5,95,930	3,71,425	9,67,355	4,034	9,63,321	..
Miscellaneous Loans and Advances	4,06,95,779	98,96,456	5,08,92,237	52,63,104	4,51,29,133	4,86,599
Total	17,37,37,093	1,98,15,149	19,25,52,242	1,45,67,387	17,79,84,855	25,56,504
Loans to Government Servants—						
House Building Advances	4,050	..	4,050	716	3,334	533
Advances for purchase of Motor Conveyances	4,18,871	1,00,850	5,19,721	1,18,566	4,01,155	2,243
Advances for purchase of Other Conveyances	10,327	10,529	20,856	7,890	13,467	188
Other Advances	—2,867	976	—1,891	885	—2,776	9
Total	4,30,381	1,12,355	5,42,736	1,27,556	4,15,180	2,973
Total Government of Madras (Residuary)	17,41,67,474	(b) 1,89,27,504	19,30,94,978	(b) 1,46,94,943	17,84,00,035	25,59,477
GOVERNMENT OF ORISSA						
Loans to Municipalities, Port Funds, etc.—						
Loans to Municipalities	(c) 86,583	..	86,583	4,766	81,817	2,908
Loans to District and other Local Fund Com- mittees.	(c) 5,04,218	..	5,04,218	34,519	4,69,699	6,686
Advances to Cultivators	(c) 94,09,771	12,38,163	1,06,47,934	12,20,385	94,27,549	1,81,841
Advances under Special Laws	(c) 35,02,333	10,00,000	45,02,333	1,36,366	43,65,967	1,22,982
Loans and Advances under the Community Development Programme.	..	15,000	15,000	..	15,000	..
Miscellaneous Loans and Advances	72,54,267	17,10,695	89,64,962	20,15,977	69,45,985	54,611
Total	2,07,57,172	39,63,858	2,47,21,030	34,15,013	2,13,06,017	3,69,028
Loans to Government Servants—						
House Building Advances	12,891	29,574	42,465	24,817	17,648	1,840
Advances for purchase of Motor Conveyances	3,89,431	2,09,122	5,98,553	2,11,037	3,87,516	12,918
Advances for purchase of Other Conveyances	35,821	1,01,283	1,37,104	66,773	70,331	1,526
Other Advances	—28	2,250	2,222	32	2,190	645
Total	4,38,115	3,42,229	7,80,344	3,02,659	4,77,685	16,929
Total Government of Orissa	2,11,95,287	43,06,087	2,55,01,374	37,17,672	2,17,83,702	3,85,957

(a) For Government of Madras (Residuary) only.

(b) Represents transactions for the period from 1st October, 1953 to 31st March, 1954.

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

No. 94—ACCOUNT of LOANS and ADVANCES by STATE GOVERNMENTS showing the AMOUNTS ADVANCED and REPAID during the year ended 31st March 1954 and the BALANCE of such LOANS, etc., at the commencement and close of the year—*contd.*

	Balance, 1st April 1953	Amount Advanced	Total	Amount Repaid	Balance, 31st March 1954	Amount of Interest received and credited to Revenue (See Account No. 41)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF PUNJAB						
Loans to Municipalities, Port Funds, etc.—						
Loans to Municipalities	(a) 29,39,502	3,18,000	32,57,502	4,03,594	25,53,908	1,27,581
Loans to District and Other Local Fund Committees.	—50,000	..	—50,000	..	—50,000	..
Loans to Landholders and Other Notabilities	84,335	..	84,335	34,000	50,335	209
Advances to Cultivators	(b) 1,39,90,679	87,59,250	2,27,49,929	26,52,310	2,00,97,619	2,37,001
Loans and Advances to Displaced persons	(a) 6,63,98,710	18,40,038	6,82,38,748	43,99,877	6,38,36,871	9,85,122
Loans and Advances under Community Development Programme.	7,525	22,53,125	22,60,650	..	22,60,650	..
Miscellaneous Loans and Advances	(b) 1,10,12,148	18,85,234	1,28,97,382	7,46,335	1,21,51,047	2,91,032
Total	9,42,80,899	1,50,55,647	10,94,36,546	82,36,116	10,12,00,430	16,40,945
Loans to Government Servants—						
House Building Advances	1,46,077	2,23,368	3,69,465	30,541	3,38,924	9,668
Advances for the purchase of Motor Conveyances.	1,98,752	1,66,928	3,65,680	98,732	2,66,948	4,097
Advances for purchase of Other Conveyances	(a) 25,820	39,297	65,117	39,346	25,771	277
Passage Advances	—1,593	..	—1,593	393	—1,986	..
Other Advances	7,03,182	17,543	7,20,725	4,12,304	3,08,421	3,708
Total	10,72,238	4,47,156	15,19,394	5,81,316	9,38,078	17,750
Total Government of Punjab	9,54,53,137	1,55,02,803	11,09,55,940	88,17,432	10,21,38,508	16,58,695
GOVERNMENT OF UTTAR PRADESH						
Loans to Municipalities, Port Funds, etc.—						
Loans to Municipalities	5,18,54,804	77,50,479	5,96,05,283	25,34,202	5,70,71,081	9,53,927
Loans to District and Other Local Fund Committees.	1,25,85,752	2,38,760	1,28,24,502	6,33,987	1,21,90,515	4,11,056
Advances to Cultivators	3,83,52,456	1,70,77,639	5,54,30,095	1,09,93,249	4,44,36,846	7,76,260
Advances under Special Laws	(a) 2,09,12,567	82,684	2,09,95,251	62,551	2,09,32,700	1,48,824
Miscellaneous Loans and Advances	(a) 5,10,97,195	45,19,578	5,56,16,773	21,68,990	5,34,47,783	2,46,804
Loans and Advances under the Community Development Programme.	..	22,89,803	22,89,803	..	22,89,803	..
Total	17,48,02,774	3,19,58,933	20,67,61,707	1,63,92,979	19,03,68,728	25,36,870
Loans to Government Servants—						
House Building Advances	5,83,619	3,79,999	9,63,618	1,34,484	8,29,134	430
Advances for purchase of Motor Conveyances	2,66,517	2,34,838	5,01,355	1,90,753	3,10,602	1,095
Advances for purchase of Other Conveyances	47,744	1,26,651	1,74,395	1,07,642	66,753	1,146
Passage Advances	—672	..	—672	..	—672	..
Other Advances	363	..	363	971	—608	..
Total	8,97,571	7,41,488	16,39,059	4,33,850	12,05,209	2,671
Total Government of Uttar Pradesh	17,57,00,345	3,27,00,421	20,84,00,766	1,68,26,829	19,15,73,937	25,39,541

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

(b) Differs from last year's closing balance on account of *proforma* adjustment in respect of balances relating to former Indian States, outstanding on the dates of their merger, taken over by Punjab.

R.—Loans and Advances, etc.

No. 94—ACCOUNT of LOANS and ADVANCES by STATE GOVERNMENTS showing the AMOUNTS ADVANCED and REPAID during the year ended 31st March 1954 and the BALANCES of such LOANS, etc., at the commencement and close of the year—*contd.*

	Balance, 1st April 1953	Amount Advanced	Total	Amount Repaid	Balance, 31st March 1954	Amount of Interest received and credited to Revenue (See Account No. 41)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF WEST BENGAL						
Loans to Municipalities, Port Funds, etc.—						
Loans to Presidency Corporations, Port Trusts and Other Port Funds.	(a) 1,04,64,727	1,206	1,04,65,933	61,501	1,04,04,432	4,67,650
Loans to Municipalities	59,49,335	8,00,926	67,50,261	2,99,969	64,50,292	1,29,569
Loans to District and Other Local Fund Committees.	(b) 28,14,518	1,00,000	29,14,518	1,95,706	27,18,812	..
Advances to Cultivators	(b) 1,36,58,570	71,63,216	2,08,21,786	49,86,006	1,58,35,780	5,79,174
Loans and Advances to Displaced Persons	14,69,79,140	2,84,74,570	17,54,53,710	9,64,441	17,44,89,269	54,549
Advances under Special Laws	(a) 8,12,624	1,33,494	9,46,088	3,901	9,42,187	5,046
Loans and Advances under Community Development Programme.	..	4,88,524	4,88,524	38,735	4,49,789	863
Miscellaneous Loans and Advances	(b) 1,50,56,327	55,33,649	2,05,94,976	26,96,260	1,78,98,716	4,16,146
Total	19,57,35,241	4,27,00,555	23,84,35,796	92,46,519	22,91,89,277	16,52,997
Loans to Government Servants—						
House Building Advances	(a) 2,19,972	1,28,788	3,48,760	1,24,616	2,24,144	37,327
Advances for purchase of Motor Conveyances	(a) 2,03,100	1,52,868	3,56,968	1,14,614	2,41,354	14,198
Advances for purchase of Other Conveyances	9,982	19,092	29,074	16,448	12,626	352
Passage Advances	1,325	..	1,325	1,250	75	58
Other Advances	649	..	649	492	157	25
Total	4,35,028	3,00,748	7,35,776	2,57,420	4,78,356	51,960
Total Government of West Bengal	19,61,70,269	4,30,61,303	23,91,71,572	95,03,939	22,96,67,633	17,04,957
GOVERNMENT OF HYDERABAD						
Loans to Municipalities, Port Funds, etc.—						
Loans to Municipalities	(a) 21,99,057	5,59,000	27,58,057	10,25,327	17,32,730	1,25,873
Loans to District and Other Local Fund Committees.	19,85,141	..	19,85,141	79,921	19,05,220	89,923
Loans to Landholders and Other Notabilities	(a) 17,10,888	..	17,10,888	47,705	16,63,183	..
Advances to Cultivators	(a) 4,04,24,144	2,18,20,966	6,22,45,130	1,04,09,569	5,18,35,561	3,65,284
Loans and Advances under the Community Development Programme.	6,538	19,463	26,001	..	26,001	..
Miscellaneous Loans and Advances	(a) 12,89,02,516	5,42,31,597	18,31,34,023	46,062	18,30,87,961	12,91,288
Total	17,52,28,284	7,66,30,956	25,18,59,240	1,16,08,584	24,02,50,656	18,42,368
Loans to Government Servants—						
House Building Advances	(a) —288	..	—288	—193	—95	..
Advances for purchase of Motor Conveyances	(a) 10,60,452	3,22,796	13,83,247	4,76,316	9,06,931	70,293
Advances for purchase of Other Conveyances	(a) 27,572	2,143	29,715	988	28,727	..
Other advances	(a) 24,758	55	24,813	206	24,607	1,787
Total	11,12,494	3,24,993	14,37,487	4,77,317	9,60,170	72,080
Total Government of Hyderabad	17,63,40,778	7,69,55,949	25,32,96,727	1,20,85,901	24,12,10,826	19,14,448

(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 due to revision of allocation of balances.

No. 94—ACCOUNT of LOANS and ADVANCES by STATE GOVERNMENTS showing the AMOUNTS ADVANCED and REPAYED during the year ended 31st March 1954 and the BALANCES of such LOANS, etc., at the commencement and close of the year—*contd.*

	Balance, 1st April 1953	Amount Advanced	Total	Amount Repaid	Balance, 31st March 1954	Amount of Interest received and credited to Revenue (See Account No. 41)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF MADHYA BHARAT						
Loans to Municipalities, Port Funds, etc.—						
Loans to Municipalities	71,43,486	13,63,500	85,11,986	3,12,544	81,99,442	1,21,247
Loans to Landholders and Other Notabilities	18,36,377	..	18,36,377	61,301	17,75,076	643
Advances to Cultivators	1,62,65,892	63,73,080	2,26,38,972	52,50,802	1,73,88,170	3,17,967
Advances under Special Laws	17,11,816	1,06,600	18,18,216	32,193	17,86,023	10,260
Miscellaneous Loans and Advances	4,62,22,730	19,00,186	4,81,22,916	76,29,402	4,04,93,514	1,20,097
Total	7,31,80,101	97,48,366	8,29,28,467	1,32,86,242	6,96,42,225	5,70,214
Loans to Government Servants—						
House Building Advances	2,98,922	2,90,741	5,89,663	51,506	5,38,157	853
Advances for purchase of Motor Conveyances	(a) 4,06,343	1,16,403	5,22,746	1,46,846	3,75,900	5,216
Advances for purchase of Other Conveyances	(a) 2,47,026	2,36,780	4,83,806	2,22,305	2,61,501	1,159
Other Advances	4,45,049	..	4,45,049	43,600	4,01,449	1,015
Total	13,97,340	6,43,924	20,41,264	4,64,257	15,77,007	8,243
Total Government of Madhya Bharat	7,45,77,441	1,03,92,290	8,49,69,731	1,37,50,499	7,12,19,232	5,78,457
GOVERNMENT OF MYSORE						
Loans to Municipalities, Port Funds, etc.—						
Loans to Municipalities	32,44,478	13,83,187	46,27,665	1,24,273	45,03,392	} 43,989
Loans to District and Other Local Fund Committees.	(b) 4,76,071	600	4,76,671	98,098	3,78,573	
Loans to Landholders and Other Notabilities	(c) 20,29,985	4,91,999	25,21,934	1,39,848	23,82,086	36,397
Advances to Cultivators	52,20,724	38,08,832	90,29,556	10,61,156	79,68,400	45,166
Advances under Special Laws . . . . .	..	1,36,500	1,36,500	354	1,36,146	..
Loans and Advances under the Community Development Programme.	..	56,302	56,302	..	56,302	..
Miscellaneous Loans and Advances	(d) 1,87,16,896	32,97,868	2,20,14,764	8,22,054	2,11,92,710	4,28,375
Total	2,96,88,104	91,75,288	3,88,63,392	22,45,783	3,66,17,609	5,53,927
Loans to Government Servants—						
House Building Advances	10,47,449	5,58,285	16,05,734	1,81,458	14,24,276	36,302
Advances for purchase of Motor Conveyances	4,93,974	2,14,287	7,08,261	1,67,625	5,40,636	} 28,266
Advances for purchase of Other Conveyances	74,295	1,10,730	1,85,025	71,377	1,13,648	
Other Advances	1,156	3,600	4,756	1,673	3,083	..
Total	16,16,874	8,86,902	25,03,776	4,22,133	20,81,643	64,568
Total Government of Mysore	3,13,04,978	1,00,62,190	4,13,67,168	26,67,916	3,86,99,252	6,18,496

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

(b) Differs from last year's closing balance by Rs. 12,550 due to transfer of the opening balance under the head "Advances to Village Panchayats for acquiring lands for Village Panchayats and Other Improvement Works" originally under "P—Deposits and Advances".

(c) Differs from last year's closing balance by Rs. 7,50,000 which has been transferred from this head to the correct minor head "Miscellaneous Loans and Advances", following the revised estimates for the year 1953-54.

(d) Differs from last year's closing balance by Rs. 66,31,532 on account of (i) transfer of Rs. 58,81,532 representing balances of "Advances for layout of extensions" and "Advances to Mysore City Improvement Trust Board" from "P—Deposits and Advances—Advances Repayable" and (ii) transfer of Rs. 7,50,000, vide (c) above.

R.—Loans and Advances, etc.

No. 94—ACCOUNT of LOANS and ADVANCES by STATE GOVERNMENTS showing the AMOUNTS ADVANCED and REPAID during the year ended 31st March 1954 and the BALANCES of such LOANS, etc. at the commencement and close of the year—*contd.*

	Balance, 1st April 1953	Amount Advanced	Total	Amount Repaid	Balance, 31st March 1954	Amount of Interest received and credited to Revenue (See Account No. 41)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF P.E.P.S.U.						
Loans to Municipalities, Port Funds, etc.—						
Loans to Municipalities	—5,750	84,000	78,250	663	77,587	..
Loans to District and Other Local Fund Committees.	—1,40,016	..	—1,40,016	3,105	—1,43,121	..
Loans to Landholders and other Notabilities	24,54,277	..	24,54,277	1,28,981	23,15,296	..
Advances to Cultivators	27,92,249	32,74,200	60,66,449	2,76,447	57,90,002	..
Loans and Advances under the Community Development Programme.	..	5,48,500	5,48,500	..	5,48,500	..
Miscellaneous Loans and Advances	2,88,96,086	49,93,492	3,38,89,578	5,70,491	3,33,19,087	91,564
Total	3,39,96,846	89,00,192	4,28,97,038	9,89,687	4,19,07,351	91,564
Loans to Government Servants—						
House Building Advances	5,26,688	87,841	6,14,529	84,551	5,29,978	..
Advances for purchase of Motor Conveyances	8,049	5,700	13,749	12,112	1,637	88
Advances for purchase of Other Conveyances	8,637	16,975	25,612	12,073	13,539	2
Other Advances	23,218	..	23,218	8,706	14,512	..
Total	5,66,592	1,10,516	6,77,108	1,17,442	5,59,666	90
Total Government of P.E.P.S.U.	3,45,63,438	90,10,708	4,35,74,146	11,07,129	4,24,67,017	91,654
GOVERNMENT OF RAJASTHAN						
Loans to Municipalities, Port Funds, etc.—						
Loans to Municipalities	(a) 16,84,877	14,00,222	30,85,099	3,15,110	27,69,989	3,138
Loans to District and other Local Fund Committees.	96,536	..	96,536	86,781	9,755	3,359
Loans to Land holders and other Notabilities	(a) 1,44,14,210	1,063	1,44,15,273	6,01,037	1,38,14,236	10,923
Advances to Cultivators	(a) 1,08,86,566	99,67,410	2,08,53,976	35,48,646	1,73,05,330	2,39,258
Loans and Advances under Community Development Programme.	..	10,94,579	10,94,579	7,875	10,86,704	..
Miscellaneous Loans and Advances	(a) 3,88,27,427	46,43,296	4,34,70,723	14,32,214	4,20,38,509	67,650
Total	6,59,09,616	1,71,06,570	8,30,16,186	59,91,663	7,70,24,523	3,24,328
Loans to Government Servants—						
House Building Advances	(a) 9,96,989	1,44,007	11,40,996	2,49,440	8,91,556	4,786
Advances for purchase of Motor Conveyances	(a) 2,15,549	53,170	2,68,719	76,436	1,92,283	824
Advances for purchase of Other Conveyances	(a) 1,49,039	37,989	1,87,028	79,560	1,07,468	397
Other Advances	(a) —29,884	698	—29,186	16,595	—45,781	1,068
Total	13,31,693	2,35,864	15,67,557	4,22,031	11,45,526	7,077
Total Government of Rajasthan	6,72,41,309	1,73,42,434	8,45,83,743	64,13,694	7,81,70,049	3,31,405

(a) Differs from last year's closing balance due to incorporation of the balances relating to pre-integration period.

No. 94—ACCOUNT of LOANS and ADVANCES by STATE GOVERNMENTS showing the AMOUNTS ADVANCED and REPAID during the year ended 31st March 1954 and the BALANCES of such LOANS, etc., at the commencement and close of the year—concl'd.

	Balance, 1st April 1953	Amount Advanced	Total	Amount Repaid	Balance, 31st March 1954	Amount of Interest received and credited to Revenue (See Account No. 41)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF SAURASHTRA						
Loans to Municipalities, Port Funds, etc.—						
Loans to Municipalities	12,45,223	33,204	12,78,427	1,26,630	11,51,797	74,603
Loans to Landholders and other Notabilities	(a) 69,85,369	12,024	69,97,393	4,26,279	65,71,114	29,909
Advances to Cultivators	(a) 2,24,73,400	16,94,246	2,41,67,646	75,23,822	1,66,43,824	13,28,633
Miscellaneous Loans and Advances	(a) 1,76,27,898	33,30,649	2,09,58,547	26,22,047	1,83,36,300	95,770
Total	4,83,31,690	50,70,123	5,34,01,813	1,06,98,778	4,27,03,035	15,28,915
Loans to Government Servants—						
House Building Advances	4,39,079	2,09,083	6,48,162	43,524	6,04,638	5,335
Advances for purchase of Motor Conveyances	43,430	43,500	86,930	13,610	73,320	342
Advances for purchase of Other Conveyances	20,559	20,516	41,075	26,632	14,443	254
Other Advances	—477	35	—442	1,849	—2,291	..
Total	5,02,591	2,73,134	7,75,725	85,615	6,90,110	5,931
Total Government of Saurashtra	4,88,34,281	53,43,257	5,41,77,538	1,07,84,393	4,33,93,145	15,34,846
GOVERNMENT OF TRAVANCORE-COCHIN						
Loans to Municipalities, Port Funds, etc.—						
Loans to Presidency Corporations for Port Trusts and other Port Funds.	99,84,784	..	99,84,784	5,50,012	94,34,772	4,56,781
Loans to Municipalities	24,03,695	1,17,281	25,20,976	30,444	24,90,532	1,53,045
Loans to Land-holders and other Notabilities	14,060	..	14,060	899	13,161	693
Advances to Cultivators	3,71,333	4,96,475	8,67,808	17,115	8,50,693	7,392
Miscellaneous Loans and Advances	1,78,17,130	21,10,396	1,99,27,526	30,01,499	1,69,26,027	6,46,480
Total	3,05,91,002	27,24,152	3,33,15,154	35,99,969	2,97,15,185	12,64,391
Loans to Government Servants—						
House Building Advances	4,707	..	4,707	3,114	1,593	353
Advances for purchase of Motor Conveyances	2,40,555	60,554	3,01,109	81,259	2,19,850	5,521
Advances for purchase of Other Conveyances	151	..	151	93	58	595
Other Advances	2,155	..	2,155	397	1,758	63
Total	2,47,568	60,554	3,08,122	84,863	2,23,259	6,532
Total Government of Travancore-Cochin	3,08,38,570	27,84,706	3,36,23,276	36,84,832	2,99,38,444	12,70,923

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

R.—Loans and Advances, etc.

No. 95—STATEMENT showing the DISTRIBUTION between CHARGED and VOTED of the EXPENDITURE of the CENTRAL for the year ended

Heads of Expenditure	Central Government		Government of Andhra (a)		Government of Assam		Government of Bihar		Item No.
	Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted	
<i>N—Public Debt</i>	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I.—Permanent Debt	1,15,22,99,904	..	..	..	..	..	..	..	1
II.—Floating Debt	13,45,62,40,000	..	..	..	20,00,000	..	10,00,000	..	2
III.—Loans from the Central Government . . . . .	..	..	10,40,597	..	32,89,413	..	53,62,941	..	3
<i>NA—Inter-State Debt Settlement</i>									
India and Mysore	15,00,000	..	..	..	..	..	..	..	4
Madras and Andhra . . . . .	..	..	4,63,300	..	..	..	..	..	5
<i>Q—Loans and Advances by the Central Government</i>									
Advances to State Governments	1,54,64,77,037	..	..	..	..	..	..	..	6
<i>Deduct—Amount met from Special Development Fund.</i>	28,71,09,228	..	..	..	..	..	..	..	7
<i>Deduct—Amount met from Fund for Development of Handloom and Khadi Industries.</i>	1,30,96,793	..	..	..	..	..	..	..	8
<i>Deduct—Amount met from Fund for Development of Cotton Growers.</i>	59,48,214	..	..	..	..	..	..	..	9
Advances to Foreign Governments . . . . .	..	66,85,353	..	..	..	..	..	..	10
Loans to Local Funds etc. . . . .	..	18,73,47,886	..	..	..	..	..	..	11
<i>Deduct—Amount met from Railway Revenue Reserve Fund.</i>	..	6,14,903	..	..	..	..	..	..	12
<i>Deduct—Amount met from Fund for Development of Handloom and Khadi Industries.</i>	..	38,68,480	..	..	..	..	..	..	13
Loans to Government servants . . . . .	..	87,83,863	..	..	..	..	..	..	14
<i>R—Loans and Advances by State Governments</i>									
Loans to Municipalities, Port Funds, etc. . . . .	..	..	..	1,44,03,553	..	1,06,36,215	..	4,58,66,176	15
Loans to Government servants . . . . .	..	..	..	24,835	..	19,23,394	..	5,27,611	16
Total	15,85,03,62,706	19,33,33,009	15,02,797	1,44,28,388	52,89,413	1,24,59,609	63,62,941	4,63,93,787	17

(a) Represents transactions for the
(b) Represents transactions for the

No. 95—STATEMENT showing the DISTRIBUTION between CHARGED and VOTED of the EXPENDITURE of the CENTRAL for the year ended

Heads of Expenditure	Government of Uttar Pradesh		Government of West Bengal		Government of Hyderabad		Government of Madhya Bharat	
	Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted
<i>N—Public Debt</i>	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Permanent Debt	32,02,382	..	..	..	34,47,698	..	..	..
II.—Floating Debt	3,58,00,000	..	24,99,62,329	..	—4,831	..	50,00,000	..
III.—Loans from the Central Government	47,11,983	..	33,40,631	..	51,12,366	..	13,06,951	..
<i>NA—Inter-State Debt Settlement</i>								
Madras and Mysore . . . . .	..	..	..	..	..	..	..	..
<i>R—Loans and Advances by State Governments</i>								
Loans to Municipalities, Port Funds etc. . . . .	..	3,19,68,933	..	4,27,00,555	..	7,66,30,956	..	97,43,306
Loans to Government Servants . . . . .	..	7,41,488	..	3,00,748	..	3,24,993	..	6,43,924
Total	4,37,14,365	3,27,00,421	25,33,02,860	4,30,01,303	85,56,221	7,99,56,949	63,06,951	1,03,92,290

GOVERNMENT and of STATE GOVERNMENTS under DEBT HEADS (Comprising Public Debt and Loans and Advances)
31st March, 1954

Item No.	Government of Bombay		Government of Madhya Pradesh		Government of Madras (Composite) (b)		Government of Madras (Residuary) (a)		Government of Orissa		Government of Punjab	
	Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	41,26,150	..	10,500	..	1,52,54,600	..	13,98,803	..	..	..	..	..
2	55,92,000	9,89,94,362	20,00,000	..	1,97,00,000	..
3	1,35,93,297	..	1,23,24,692	..	36,24,273	..	23,33,317	..	14,77,098	..	1,69,02,024	..
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15	1,14,382	10,34,38,319	..	5,40,29,932	..	3,08,19,011	..	1,89,15,149	..	39,63,858	..	1,50,56,647
16	..	3,62,927	..	3,34,291	..	2,27,090	..	1,12,355	..	3,42,229	..	4,47,156
17	2,24,25,829	10,38,01,246	1,23,35,092	5,43,64,223	11,78,73,235	3,10,46,101	37,22,120	1,89,27,504	34,77,098	43,06,087	3,66,02,024	1,55,02,808

period 1st October 1953 to 31st March, 1954.

period 1st April 1953 to 30th September, 1953.

GOVERNMENT and of STATE GOVERNMENTS under DEBT HEADS (Comprising Public Debt and Loans and Advances)
31st March, 1954—concl.

Government of Mysore		Government of P.K.P.S.U.		Government of Rajasthan		Government of Saurashtra		Government of Travancore-Cochin	
Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
40,155	..	..	..	..	..	..	..	1,65,27,231	..
5,75,82,500	..	..	..	18,83,18,146	..	11,31,29,218	..	16,22,44,326	..
31,70,927	..	3,90,000	..	12,32,377	..	12,40,143	..	12,43,445	..
17,100	..	..	..	..	..	..	..	..	..
..	91,75,288	..	89,00,192	..	1,71,06,570	..	50,70,123	..	27,24,182
..	8,88,902	..	1,10,516	..	2,38,864	..	2,73,134	..	60,564
6,08,10,882	1,00,62,190	3,90,000	90,10,708	18,96,50,523	1,73,42,434	11,43,69,361	53,43,257	18,00,15,002	27,84,708

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 shall be paid from time to time such sums as may be determined by such law, and the said Fund shall be placed at the disposal of the President, Governor or Rajpramukh, as the case may be, to enable advances to be made by him out of such Fund for the purposes of meeting unforeseen expenditure pending authorisation of such expenditure by the Parliament/State Legislature.

No. 96—ACCOUNT of the CONTINGENCY FUND for the year ended 31st March, 1954

1	Opening Balance 2	Appropriation from the Consolidated Fund or any Reserve Fund 3	Amount remaining Unrecouped at the end of the previous year 4	Advance from the Fund during the year 5	Recoupment to the Fund 6	Net amount Unrecouped 7	Closing Balance 8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Central Government	15,00,00,000						
Miscellaneous				1,50,00,000	1,50,00,000		
Total Central Government	15,00,00,000			1,50,00,000	1,50,00,000		(a)15,00,00,000
Government of Andhra		40,00,000					
Construction of Irrigation, Navigation, Embankment and Drainage Works etc.				475	475		
Capital account of other State works outside the Revenue Account				11,39,773	11,39,773		
Total Government of Andhra		40,00,000		11,40,248	11,40,248		40,00,000
Government of Assam	35,00,000	20,00,000					
Administration of Justice				1,633	1,633		
Medical				72,690	72,690		
Industries and Supplies				21,752	21,752		
Superannuation and Pension				41,963	41,963		
Community Development Projects				2,25,668	2,25,668		
Total Government of Assam	35,00,000	20,00,000		3,63,706	3,63,706		55,00,000
Government of Bihar	1,00,00,000						
Amount augmented by the issue of Ordinance by the Governor		85,00,000					
General Administration				60,786	60,786		
Administration of Justice				1,569	1,569		
Jails & Convict Settlement				136	136		
Police				40,247	40,247		
Education				2,16,655	2,16,655		
Medical				24,174	24,174		
Public Health				4,306	4,306		
Agriculture				1,09,483	1,09,483		
Miscellaneous Departments				14,771	14,771		
Civil Works				2,32,000	2,32,000		
Miscellaneous				3,72,126	3,72,126		
Community Development Projects				1,38,894	1,38,894		
Civil Defence				3,300	3,300		
Construction of Irrigation etc. Works—				1,378	1,378		
Irrigation etc.—Working Expenses				19,672	19,672		
Loans and Advances by State Governments				2,53,000	2,53,000		
Less amount augmented by Ordinance promulgated by the Governor of Bihar but not placed before the Legislature for approval.		—85,00,000					
Total Government of Bihar	1,00,00,000			14,92,497	14,92,497		1,00,00,000

(a) Includes Rs. 5 crores placed at the disposal of the Financial Commissioner of Railways for purpose of meeting the unforeseen expenditure of the Railways.

No. 96—ACCOUNT of the CONTINGENCY FUND for the year ended 31st March 1954—*contd.*

	Opening Balance	Appropriation from the Consolidated Fund or any Reserve Fund	Amount remaining unrecouped at the end of the previous year	Advance from the Fund during the year	Recoupment to the Fund	Net amount unrecouped	Closing Balance
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Government of Bombay	2,99,02,547						
Land Revenue	1,394	74,350	73,935	1,809	
Forest	20,550	20,550	..	
Other Taxes and Duties	13,348	13,348	..	
General Administration	69,241	69,241	51,730	..	51,730	
Scientific Departments	1,46,277	..	1,46,277	
Medical	10,000	..	10,000	
Cooperation	923	..	923	
Civil Works	501	501	..	
Education	17,237	17,237	..	
Capital Outlay on Industries	50,000	50,000	..	
Miscellaneous Departments	1,41,637	1,41,637	..	
Industries and Supplies	35,657	35,657	..	
Capital Outlay on Industries	16,00,000	16,00,000	..	
Miscellaneous	6,41,482	4,74,435	1,67,047	
Police	6,575	6,575	..	
Receipts from Electricity Schemes—Working Expenses	12,118	12,118	..	
Famine	26,618	7,44,757	7,36,611	34,964	
Capital Account of other State Works	2,42,986	..	2,42,986	
Loans and Advances by State Governments	19,000	19,000	..	
Total Government of Bombay.	2,99,02,547	69,241	97,453	38,29,126	32,01,602	6,55,736	2,93,44,264
Government of Madhya Pradesh	49,98,000						
General Administration	2,000	2,000	6,83,141	6,83,141	..	
Education	90,216	90,216	..	
Agriculture	2,159	2,159	..	
Industries and Supplies	19,786	19,786	..	
Miscellaneous Departments	124	124	..	
Civil Works	26,782	26,782	..	
Famine	81,134	81,134	..	
Miscellaneous	53,660	53,660	..	
Capital Outlay on State Schemes of Government Trading	63,518	..	63,518	
Loans and Advances by State Governments	7,15,000	7,15,000	..	
Total Government of Madhya Pradesh.	49,98,000	2,000	2,000	17,35,520	16,72,002	63,518	49,36,482

No. 96—ACCOUNT of the CONTINGENCY FUND for the year ended 31st March 1954—*contd.*

1	2	3	4	5	6	7	8
	Opening Balance	Appropriation from the Consolidated Fund or any Reserve Fund.	Amount remaining unrecouped at the end of the previous year	Advance from the Fund during the year	Recoupment to the Fund	Net amount unrecouped	Closing Balance
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Government of Madras (Composite).	1,00,00,000						
Other Taxes and Duties . . . . .		..	..	4,05,733	..	4,05,733	
General Administration . . . . .		..	..	37,000	37,000	..	
Education . . . . .		..	..	75	75	..	
Agriculture . . . . .		..	..	3,97,132	88,583	3,08,549	
Miscellaneous Departments . . . . .		..	..	4,903	4,903	..	
Civil Works . . . . .		..	..	5,86,577	..	5,86,577	
Territorial and Political Pensions . . . . .		..	..	28,000	..	28,000	
Construction of Irrigation, Navigation, Embankment and Drainage Works . . . . .		..	..	97,209	1,587	95,622	
Capital Outlay on Industrial Development . . . . .		..	..	2,72,000	..	2,72,000	
Capital Account of Civil Works outside the Revenue Account . . . . .		..	..	13,47,608	..	13,47,608	
Capital account of other State Works outside the Revenue Account . . . . .		..	..	10,00,211	10,00,211	..	
Advances Repayable . . . . .		..	..	2,535	2,535	..	
Total Government of Madras (Composite)	1,00,00,000	..	..	41,78,983	11,34,894	(e) 30,44,089	69,55,911
Government of Madras (Residuary)	(b) 69,55,911	75,00,000					
Other Taxes and Duties . . . . .		..	..	5,609	5,609	..	
Other Revenue Expenditure financed from Ordinary Revenues . . . . .		..	..	504	504	..	
General Administration . . . . .		..	..	21	21	..	
Education . . . . .		..	..	3,33,100	3,33,100	..	
Miscellaneous Departments . . . . .		..	..	2,86,205	2,86,205	..	
Civil Works . . . . .		..	..	11,024	11,024	..	
Construction of Irrigation, Navigation, Embankment and drainage Works . . . . .		..	..	33,020	33,020	..	
Capital account of other State Works outside the Revenue Account . . . . .		..	..	16,509	16,509	..	
Total Government of Madras (Residuary).	(b) 69,55,911	5,45,911	..	6,85,992	6,85,992	..	75,00,000
Government of Orissa	35,00,000						
General Administration . . . . .		..	..	5,03,805	5,03,805	..	
Civil Works . . . . .		..	..	51,758	51,758	..	
Miscellaneous . . . . .		..	..	16,406	16,406	..	
Industries and Supplies . . . . .		..	..	37,320	37,320	..	
Loans and advances by State Governments—							
Loans to Municipalities etc. . . . .		..	..	4,93,850	4,93,850	..	
Total Government of Orissa	35,00,000	..	..	11,03,139	11,03,139	..	35,00,000

(b) The closing balance of Rs. 69,55,911 of the Composite Madras State which was brought forward to the Residuary State Account subsequently transferred to Revenue.

(c) This amount could not be recouped from the consolidated Fund as neither the Legislature of Residuary Madras nor that of Andhra had any *Locus Standi* to regularise under Art. 205 or 206 of the Constitution any expenditure incurred by the undivided Government prior to 1st October 1953.

Part II—Contingency Fund.

No. 96—ACCOUNT of the CONTINGENCY FUND for the year ended 31st March 1954—*contd.*

1	2	3	4	5	6	7	8
	Opening Balance	Appropriation from the Consolidated Fund or any Reserve Fund	Amount remaining unrecouped at the end of the previous year	Advance from the Fund during the year	Recoupment to the Fund	Net amount unrecouped	Closing Balance
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Government of Punjab	49,00,000						
Other Revenue Expenditure financed from Ordinary Revenues.		..	..	31,252	31,252	..	
General Administration		..	..	15,469	15,469	..	
Education		1,00,000	1,00,000	35,000	..	35,000	
Agriculture		..	..	11,680	11,680	..	
Co-operation		..	..	3,749	3,749	..	
Civil Works		..	..	65,465	65,465	..	
Famine		..	..	1,68,562	1,68,562	..	
Capital outlay on Industrial Development.		..	..	12,14,500	12,14,500	..	
Loans and advances by State Governments—							
Loans to Municipalities, etc.		..	..	8,78,840	8,78,840	..	
Total Government of Punjab	49,00,000	1,00,000	1,00,000	24,24,517	23,89,517	35,000	49,65,000
Government of Uttar Pradesh	3,93,54,173						
Land Revenue		..	..	8,009	..	8,009	
Police		..	..	9,92,971	9,92,971	..	
Education		16,500	16,500	14,02,842	..	14,02,842	
Medical		..	..	4,927	4,927	..	
Public Health		..	..	39,500	39,500	..	
Agriculture		20,000	20,000	58,305	58,305	20,000	
Veterinary		..	..	81,141	81,141	..	
Cooperation		2,500	2,500	..	..	..
Industries & Supplies		..	..	4,50,872	4,50,872	..	
Miscellaneous		..	..	3,15,000	..	3,15,000	
Expenditure connected with Post-War Planning and Development.		55,845	55,845	42,13,101	42,13,101	..	
Community Development Projects.		..	..	29,34,192	29,34,192	..	
Capital outlay on Schemes of Agricultural Improvement and Research.		5,06,000	5,06,000	78,26,000	78,26,000	..	
Capital outlay on Civil Works		44,982	44,982	..	..	..
Total Government of Uttar Pradesh	3,93,54,173	6,45,827	6,45,827	1,83,26,860	1,65,81,009	17,45,851	3,82,54,149
Government of West Bengal	50,00,000	50,00,000					
Famine		..	..	48,71,856	48,71,856	..	
Capital Account of other State Works outside the Revenue Account.		..	..	1,10,000	1,10,000	..	
Loans and advances by State Governments—							
Loans to Municipalities, etc.		..	..	36,31,625	36,31,625	..	
Total Government of West Bengal	50,00,000	50,00,000	..	86,13,481	86,13,481	..	1,00,00,000

No. 96—ACCOUNT of the CONTINGENCY FUND for the year ended 31st March 1954—*contd.*

1	Opening Balance 2	Appropriation from the consolidated Fund or any Reserve Fund 3	Amount remaining unrecouped at the end of the previous year 4	Advance from the Fund during the year 5	Recoupment to the Fund 6	Net amount unrecouped 7	Closing Balance 8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Government of Hyderabad	..	1,00,00,000	..	..	..	..	..
Land Revenue	61,888	61,888	..	..
General Administration	45,958	45,958	..	..
Jails and Convict Settlements	36,582	36,582	..	..
Medical	936	936	..	..
Co-operation	3,651	3,651	..	..
Capital outlay on Industrial Development within the Revenue Account	85,714	..	85,714	..
Miscellaneous Departments	58,831	58,831	..	..
Famine	4,52,830	..	4,52,830	..
Territorial and Political Pensions	26,925	26,925	..	..
Miscellaneous	50,286	50,286	..	..
Capital outlay on Road and Water Transport Schemes outside the Revenue Account	3,68,280	1,68,280	2,00,000	..
Loans to Municipalities	23,16,964	23,16,964	..	..
Total Government of Hyderabad	..	1,00,00,000	..	35,08,845	27,70,301	7,38,544	92,61,456
Government of Madhya Bharat	95,10,010	..	..	..	..	..	..
Land Revenue	20,626	20,626	..	..
Forest	56,622	56,622	..	..
Other Revenue Expenditure financed from Ordinary Revenues	5,927	5,927	..	..
General Administration	98,036	98,036	..	..
Education	84,935	84,935	..	..
Public Health	66,334	66,334	..	..
Agriculture	48,146	48,146	..	..
Rural Development	1,84,933	1,84,933	..	..
Receipts from Electricity Schemes Working Expenses	1,38,434	1,38,434	..	..
Industries and Supplies	28,300	28,300	..	..
Receipts from Road and Water Transport Schemes—Working Expenses	2,204	2,204	..	..
Civil Works	10,014	10,014	..	..
Famine	2,78,568	2,78,568	..	..
Miscellaneous	4,89,990	4,89,990	4,45,510	4,45,510	..	..
Total Government of Madhya Bharat	95,10,010	4,89,990	4,89,990	14,68,589	14,68,589	..	1,00,00,000
Government of Mysore	30,00,000	..	..	..	..	..	..
Scientific Departments	1,758	1,758	..	..
Education	35,144	35,144	..	..
Industries and Supplies	3,67,240	3,67,240	..	..
Miscellaneous	2,000	2,000	..	..
Construction of Irrigation, Navigation, Embankment and Drainage Works outside the Revenue Account	43,487	43,487	..	..
Capital outlay on Industrial Development	3,36,504	3,36,504	..	..
Total Government of Mysore	30,00,000	..	..	7,86,133	7,86,133	..	30,00,000
Government of P.E.P.S.U.	50,00,000	..	..	..	..	..	..
General Administration	77,494	77,494	..	..
Public Health	83,228	83,228	..	..
Civil Works	50,512	50,512	..	..
Total Government of P.E.P.S.U.	50,00,000	..	..	2,11,234	2,11,234	..	50,00,000

No. 96—ACCOUNT of the CONTINGENCY FUND for the year ended 31st March 1954—concl'd.

1	2	3	4	5	6	7	8
	Opening Balance	Appropriation from the Consolidated Fund or any Reserve Fund	Amount remaining unrecouped at the end of the previous year	Advance from the fund during the year	Recoupment to the Fund	Net Amount unrecouped	Closing Balance
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Government of Rajasthan . . .	50,00,000						
Forest . . . . .		..	..	2,19,879	2,19,879	..	
Other Taxes and Duties . . . . .		..	..	3,91,600	3,91,600	..	
General Administration . . . . .		..	..	7,72,406	7,72,406	..	
Education . . . . .		..	..	4,71,121	4,71,121	..	
Agriculture . . . . .		..	..	43,990	43,990	..	
Rural Development . . . . .		..	..	1,99,200	1,99,200	..	
Industries and Supplies . . . . .		..	..	5,50,000	5,50,000	..	
Civil Works . . . . .		..	..	1,20,526	1,20,526	..	
Famine . . . . .		..	..	1,24,485	1,24,485	..	
Miscellaneous . . . . .		..	..	18,150	18,150	..	
Capital outlay on Industrial Development.		..	..	2,500	2,500	..	
Loans and Advances by State Governments.		..	..	32,78,032	32,78,032	..	
Total Government of Rajasthan	50,00,000	..	..	61,91,889	61,91,889	..	50,00,000
Government of Saurashtra . . .	50,00,000	..	..	..	..	..
General Administration . . . . .		..	..	43,729	43,729	..	
Education . . . . .		..	..	55,570	55,570	..	
Industries and Supplies . . . . .		..	..	14,735	14,735	..	
Civil Works . . . . .		..	..	2,51,526	2,51,526	..	
Other Revenue Expenditure connected with Electricity Schemes.		..	..	621	621	..	
Miscellaneous . . . . .		..	..	50	50	..	
Community Development Projects.		..	..	15,042	15,042	..	
Capital Outlay on Industrial Development.		..	..	11,50,000	11,50,000	..	
Payments of Commuted value of Pensions.		..	..	14,054	14,054	..	
Receipts on account of Road and Water Transport Schemes—Working Expenses . . . . .		..	..	2,03,400	2,03,400	..	
Total Government of Saurashtra	50,00,000	..	..	17,48,727	17,48,727	..	50,00,000
Government of Travancore-Cochin	25,00,000	..	..	..	..	..
General Administration . . . . .		..	..	6,36,878	6,36,878	..	
Agriculture . . . . .		..	..	50,798	50,798	..	
Total Government of Travancore-Cochin	25,00,000	..	..	6,87,676	6,87,676	..	25,00,000

Part III—Public Account

Sections O, P and S to V—Debt, Deposits, Advances etc.

Receipts Rs. 17,88,88,90,440

Disbursements Rs. 16,83,02,94,569

Sections	No. of Account	Detail of Accounts	Page	Receipts	Disbursements	
				Rs.	Rs.	
	97	Statement showing the Capital and other expenditure outside the Revenue Account and the Principal Sources from which Funds are provided for such expenditure	560--563	..	..
		CENTRAL GOVERNMENT				
O.—Unfunded Debt	98	Special Loans	566	..	27,886	
"	100	Deposits of Service Funds	567	16,54,633	24,90,271	
"	101	Savings Bank Deposits	568	1,17,37,02,703	1,03,12,69,154	
"		Post Office Certificates		28,39,90,855	11,21,19,066	
"		State Provident Funds		30,75,77,898	15,82,26,226	
"		Other Accounts		1,86,85,739	1,53,42,231	
"		State Certificates . . . . .		..	4,00,370
"		Ten Year Treasury Savings Deposits		6,86,26,545	47,97,226	
P.—Deposits and Advances	42	Other Appropriations for Reduction or Avoidance of Debt	282	5,00,00,000	..	
"	104	Silver Redemption Reserve	578	34,09,084	20,99,441	
"	105	Purchases and Sales of Silver	579	-18,29,073	6,60,415	
"	106	Central Road Fund	580	6,16,82,459	3,67,34,204	
"	106-A	Subventions from Central Road Fund	581	35,69,616	53,43,326	
"	25	Depreciation Reserve Fund—Railways	186	34,18,72,289	38,05,30,346	
"	25-A	Railway Revenue Reserve Fund	187	1,12,57,604	6,14,903	
"	25-B	Railway Development Fund	188	3,29,52,340	9,80,94,082	
"	40	Renewals Reserve Fund—Posts and Telegraphs	263	1,00,00,000	1,13,93,923	
"	40-A	Telophone Development Fund	263	76,02,680	28,81,451	
"	108	Fund for Development of Handloom Weaving Industries	583	..	4,91,428	
"		Fund for Development of Handloom and Khadi Industries		7,52,57,583	3,59,23,600	
"		Special Development Fund—Funds for assistance from Norway for fisheries Community Development		583	4,96,765	..
"		Renewals Reserve Fund—Pritchard Salt Works and Main Salt Stores Kharagoda		583	37,077	..
"		Renewals Reserve Fund—Northern India Salt Revenue		583	1,09,459	99,432
"		Depreciation Reserve Fund—Lighthouses and Lightships		583	34,199	..
"		General Reserve Fund—Lighthouses and Lightships		583	14,04,134	4,24,585
"		Depreciation Reserve Fund—Overseas Communication Service		583	6,61,100	..
"		Fund for the Benefit of Cotton Growers		583	86,36,122	1,11,76,821
				Total carried over		2,46,13,91,811	1,91,11,40,387

Sections	No. of Account	Detail of Accounts	Page	Receipts	Disbursements
				Rs.	Rs.
		Brought forward		2,46,13,91,811	1,91,11,40,387
		Fund for payment of Bonus to temporary clerical personnel under the scheme of unified scale of pay		—1,378	2,431
		Cotton Textile Fund		..	20,481
		Coal Mines Labour Housing and General Welfare Fund		2,06,65,988	2,50,60,024
		Depreciation Reserve Fund—Government Presses		3,19,204	1,64,375
		Civil Aviation Fund		..	18,85,378
		Sugar (Temporary), Excise Fund		90,000	7,63,900
		Post Office Certificates Bonus Fund		4,59,12,554	85,28,148
		Fund for India's Contribution to the United Nations Relief and Rehabilitation Administration		..	18,090
		Mica Mines Labour Welfare Fund		17,89,407	6,72,987
		Reserve Fund for the Protection of Sugar Industry		1,63,490	1,89,151
P.—Deposits and Advances	108	Fund for the Relief of Groundnut cultivators	583	1,422	5,224
		Funds from the sale proceeds of wheat received under the Colombo plan		..	3,55,51,000
		Special Reserve Fund—Electricity		2,556	..
		Fund from other Assistance under Colombo Plan		2,23,80,000	2,23,80,000
		Fund from Assistance under the Technical Cooperative Assistance Programme		6,78,66,793	4,96,86,685
		Fund from the sale proceed of American Wheat		18,72,296	20,60,78,000
		Fund for benefit of Linseed Cultivators		1,31,967	1,757
		Development Fund		..	4,205
		Special Development Fund under the T.C.A. Programme		7,62,59,032	24,65,850
		Kutch Benevolent Fund		50,000	23,344
		Motor Transport Reserve Fund		21,947	..
		Deposits of Depreciation Reserve of Commercial concerns		2,86,000	2,25,952
..	109	Deposits of Local Funds	590	3,51,66,323	3,91,72,163
..	110	Deposits of Branch Line Companies	593	8,559	26,373
..	111	Departmental, Judicial and other Deposits	593	2,23,81,12,211	2,24,95,75,758
..	..	Advances		88,38,77,247	82,78,28,446
..	..	Suspense		64,77,48,902	14,27,25,546
..	..	Miscellaneous		1,12,94,881	1,00,25,903
S.—Remittances		Receipts and Payments		5,50,87,87,073	5,50,47,55,340
T.—Transfer of cash between England and India.	114	Receipts and Payments	604	1,20,89,68,049	1,20,89,73,525
		Total		13,23,33,66,424	12,24,79,50,393
V.—Cash Balance	115	Opening and Closing Balances	605	99,32,80,041	38,03,50,700
		TOTAL CENTRAL GOVERNMENT		14,22,66,46,465	12,62,83,01,093

Sections	No. of Account	Detail of Accounts	Page	Receipts	Disbursements	
		STATE GOVERNMENTS				
Q—Unfunded Debt	98	Special Loans	566	Rs. 3,26,107	Rs. 27,43,448	
	101	State Savings Bank Deposits	568— 571	4,30,65,030	5,40,81,958	
		State Provident Funds		10,77,26,658	5,57,21,099	
		Indian State Certificates		12,19,506	16,43,148	
		Other Accounts		1,98,46,733	1,27,67,556	
P.—Receipts and Advances		Deposits bearing interest—				
	108	Deposits of Depreciation Reserve of Commercial Concerns	584— 589	1,86,96,174	71,80,472	
		General Reserve Fund—Transport		94,301	48,09,360	
		Depreciation Reserve Fund—Road Transport Scheme . . . . .		..	..
		Depreciation Reserve Fund—Irrigation		23,20,982	9,42,480	
		Depreciation Reserve Fund—Electricity		1,00,28,999	4,79,696	
	111	Contingency Reserve Fund Electricity	594—596	24,02,520	..	
		Other Deposits		32,46,696	9,70,084	
		Deposits not bearing interest—				
	102	Famine Relief Fund	572	1,90,40,490	2,00,27,218	
	103	Sinking Funds	573—575	20,47,51,306	3,07,25,183	
	42	Other Appropriations for Reduction or Avoidance of Debt	282-283	4,04,39,076	..	
	103	Sinking Fund Investment Account	573-575	4,32,56,243	21,48,80,450	
	108-A	Subventions from Central Road Fund	581	3,18,98,247	3,32,93,505	
	107	Revenue Reserve Fund	582	20,70,347	2,20,21,822	
	108	Deposits of Depreciation Reserve of Commercial concerns	584— 589	2,32,54,552	13,43,840	
		State Road Funds		4,01,00,905	4,52,90,173	
		General Police Fund		53,857	53,857	
		Pension Equalisation Fund		1,400	27,000	
		Fund for financing Public and Private Irrigation Works . . . . .		..	..
		Publication Fund—Assam		1,821	7,639	
		Depreciation Reserve Fund—Electricity		3,11,66,232	1,56,10,505	
		Fund for Village Reconstruction and Harijan uplift		2,889	403	
		Fund for the Development of Hindi and State Languages		1,70,200	75,437	
		Nazul Fund, Lucknow		6,08,674	9,00,070	
		Magh Mela Fund, U.P.		28,03,658	30,60,699	
		Dangs District Reserve Fund		15,11,897	9,85,650	
		Fund for Development of Rural Water Supply . . . . .		..	..
		Depreciation Reserve Fund—Irrigation . . . . .		..	..
		Sugarcane Compensation Fund, U.P. . . . .		..	..
		Depreciation Reserve Fund—Government Presses		11,69,937	6,28,581	
		Special Reserve Fund—Electricity		23,53,123	44,16,115	
		Hospital Fund . . . . .		..	25,47,159
		Depreciation Reserve Fund—Commercial Concerns . . . . .		..	..
		Fund for promotion of Education amongst educationally backward classes		20,30,000	21,97,668	
	Post War Reconstruction and Development Fund . . . . .	..	..	
		Carried over		65,67,48,561	53,94,32,273	

Sections	No. of Account	Detail of Accounts	Page	Receipts	Disbursements
		STATE GOVERNMENTS		Ra.	Ra.
		Brought forward		65,57,48,561	53,94,32,273
		Special Development Fund		3,53,69,492	3,54,29,373
		Debt Redemption and Avoidance Fund		1,22,52,773	1,20,00,294
		Fund for Development Schemes		12,11,43,018	8,42,50,215
		Orissa Loan Stipend Fund		1,53,416	90,444
		Motor Transport Reserve Fund—Punjab		3,04,394	21,461
		Depreciation Reserve Fund—Government Bus Services		36,86,270	22,61,953
		Reserve Fund for Protection of Sugar Industry		75,213	4,318
		Securities Adjustment Reserve		1,83,25,000	2,38,88,113
		Depreciation Reserve Fund—Water Works		9,68,423	3,569
		Zamindari Abolition Fund		50,54,34,373	55,44,37,059
		Irrigation and Power Development Fund . . . . .		..	10,00,000
		Bombay State Development Fund		20,00,000	60,00,000
		Village Development Fund		98,496	3,17,344
		Industrial Research Fund		12,06,269	5,86,379
		Nizam Sagar Development Fund		8,57,100	4,22,929
P.—Deposits and Advances	108	Bombay State Milk Fund		1,44,02,372	78,11,593
		Rudrapur Township and Development Fund		77,994	1,12,751
		Port Reserve Fund	584—589	58,18,198	57,08,873
		Sugar Cane Cess Fund		87,59,988	35,97,652
		Other Funds for Madhya Bharat Government		1,97,96,191	1,06,63,339
		Cultivators Amelioration Fund		2,683	88,136
		Insurance Fund		11,44,165	13,74,252
		Cultivators Benefit Fund		796	97,906
		Bhavnagar Multipurpose Fund		—1,37,09,200	—1,37,09,200
		Co-operative Marketing and Agricultural Fund		6,82,301	16,249
		Portbandar Water Supply Reserve Fund		1,500	..
		Feed the Children Fund		—55	84,552
		Hindu Religious and Charitable Endowment Fund		4,77,250	3,90,843
		Railway Reserve Fund—Junagadh State Railways		—9,50,000	—9,50,000
		Muslim Education Fund . . . . .		..	..
		Foodgrain Reserve Fund—Punjab		51,270	..
		General Reserve Fund—Cooch Behar		2,63,866	6,84,821
		Public Works Fund . . . . .		..	39,88,613
		Depreciation Reserve Fund—Land Lease Section . . . . .		..	25,000
		Sugar Research and Labour Housing Fund . . . . .		..	21,59,879
	109	Deposits of Local Funds	590—592	93,66,82,734	91,13,55,481
	111	Departmental, Judicial and other Deposits	594—596	1,87,10,61,468	1,87,66,33,022
	..	Advances		10,43,21,731	11,94,54,102
	..	Suspense		19,59,93,878	32,93,18,164
	..	Miscellaneous		11,18,10,342	8,04,41,417
S.—Remittances	..	Receipts and Payments		4,09,11,246	8,38,50,987
		Total		4,65,55,24,016	4,68,23,44,176
V.—Cash Balance	115	OPENING AND CLOSING BALANCES		60,09,41,681	78,37,60,893
		TOTAL STATE GOVERNMENTS		5,25,64,65,697	5,46,61,04,569
		TOTAL CENTRAL AND STATE GOVERNMENTS		19,48,31,12,162	18,09,44,05,662

Part III—Public Account

Sections O, P and S to V—Debt, Deposits, Advances etc.

This part deals with the Debt (other than those falling under Debt heads included in Part I), Deposits and Remittance transactions as distinct from Revenue, Service and Capital transactions which have been dealt with in Part I. Besides the accounts of Debt, this part includes an account of all other sources, apart from revenue, from which the capital and other disbursements outside the Revenue Account are financed.

2. A progressive account of Capital and other disbursements of the Central and State Governments (outside the Revenue Account) to end of 1953-54 and of the principal sources from which funds were provided for such expenditure is set forth in Account No. 97, (old No. 92), which has been adopted from 1931-32 in replacement of the statement of the distribution of the Public Debt formerly given in Account No. 82-B. The statement is not a complete balance sheet, but it gives a fairly accurate presentation of the changes in the financial position of the Central and State Governments from year to year. In this statement the loans from the Central Government to State Governments are treated as disbursements of the Central Government and as part of the Public Debt of the State Governments. The amounts entered as capital debited to Commercial Departments include all actual outlay in those departments provided from Government sources, whether it has been financed from loans raised by Government or otherwise. The following are the sources, apart from loans, from which such capital outlay is financed :—

- (1) Ordinary Revenue.
- (2) Surplus cash balances.
- (3) Savings Bank deposits.
- (4) Net receipts under other deposits, advances and remittances.

3. Pending the closing of the accounts for the prepartition period *i.e.* 1st April, 1947 to 14th August, 1947, and the final settlement between the dominions of India and Pakistan, and the Governments of East and West Punjab, the opening balances on 15th August, 1947 under the various Debt, Deposit etc. heads in respect of these Governments were adopted on a provisional basis subject to correction in future. The basis on which the 'Provisional' figures were worked out was not uniform. In some cases, for instance, General Provident Fund, Advances to Government servants, etc. the allocation followed the option for service exercised by the Government servants concerned. In certain other cases it was on a territorial basis. In yet others, where neither formula could be suitably applied, the figures had been worked out on ad-hoc basis. The balances should, therefore, still be regarded as provisional.

In the case of the Government of Bengal, however, the prepartition accounts were closed and the balances on 14th August, 1947 were allocated between East and West Bengal. The allocation had been made either on the basis of agreements reached between the two Governments or on the basis of Awards made by the Arbitral Tribunal. Where there was neither agreement nor arbitration, figures had been adopted on a provisional basis. The balances should therefore, be regarded as provisional in those cases.

4. Consequent on the formation of the Andhra State, the closing balances as on 30th September, 1953 relating to the Composite Madras State had to be allocated among the successor States, viz. Residuary Madras State, Andhra and Mysore. The allocation has been made mainly in accordance with the provisions contained in Andhra State Act, 1953. Where there is no specific provision in the Act, the allocation has been made in the manner mutually agreed upon by them as provided for therein. In cases where this has not yet been decided, the entire balance has been taken over by the Residuary Madras State subject to subsequent allocation in the manner to be agreed to.

No. 97—STATEMENT showing the CAPITAL and other EXPENDITURE (outside the REVENUE and the PRINCIPAL SOURCES from which

	STATES									Item No.
	Central Government	Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras (Composite) (a)	Government of Madras (Residuary)	Government of Orissa	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Capital and other Expenditure										
1. Capital Expenditure to end of 1953-54—										
Commercial Departments—										
Railways	8,69,29,94,226	..	..	..	..	..	..	..	..	1
Vizagapatam Port	4,39,78,091	..	..	..	..	..	..	..	..	2
Posts and Telegraphs	72,34,06,544	..	..	..	..	..	..	..	..	3
Irrigation	1,81,74,203	30,46,37,981	1,34,91,428	9,31,98,891	24,73,00,540	..	60,90,42,264	28,61,30,308	3,21,99,936	4
Electricity Schemes	19,37,832	18,55,89,791	..	3,27,47,889	..	..	52,58,02,749	37,27,64,948	3,34,32,789	5
Other Commercial Departments and Undertakings	12,84,02,888	32,54,399	4,13,82,494	1,08,26,037	..	..	3,38,58,743 (e)	2,53,94,554 (e)	32,95,32,223 (e)	6
Total Commercial Departments.	9,60,88,93,864	49,34,82,171	5,48,73,922	13,67,72,817	24,73,00,540	..	1,16,87,03,756	68,42,89,810	39,51,64,948	7
Other Departments—										
New Delhi Capital Outlay	28,75,43,327	..	..	..	..	..	..	..	..	8
Bombay Development Scheme.	..	..	..	..	8,59,65,451	..	..	..	..	9
Other Accounts	9,75,86,44,586	-77,20,290	1,88,06,071	19,41,21,837	61,54,73,420	13,35,82,099	18,45,58,725	4,35,47,962 (b)	25,42,881	10
Total Other Departments	10,02,61,88,113	-77,20,290	1,88,06,071	19,41,21,837	70,14,38,871	13,35,82,099	18,45,58,725	4,35,47,962	25,42,881	11
Total Capital Expenditure to end of 1953-54.	19,63,50,81,977	48,57,61,881	7,36,79,993	33,08,94,654	94,87,39,411	13,35,82,099	1,35,32,62,481	72,78,37,672	39,77,07,829	12
2. India's Financial Contribution to the Great War 1914-18.	1,50,00,00,000	..	..	..	..	..	..	..	..	13
3. Loans and Advances—										
Advances to State Governments.	4,33,08,12,655	..	..	..	..	..	..	..	..	14
Advances to Foreign Governments.	2,19,54,899	..	..	..	..	..	..	..	..	15
Advances to Crown Representative.	8,96,700	..	..	..	..	..	..	..	..	16
Loans to Notabilities	10,41,212	..	..	..	..	..	..	..	..	17
Loans to Local Funds, etc.	59,88,43,577	9,31,82,029	3,65,15,814	14,34,14,473	29,19,45,869	25,63,83,603	26,70,55,891	17,79,84,855	2,13,06,017	18
Loans to Government Servants.	1,02,44,113	1,26,527	49,74,744	8,01,106	5,67,077	5,95,213	5,72,082	4,15,180	4,77,685	19
Total Loans and Advances	4,96,17,93,156	9,33,08,556	4,14,90,558	14,42,15,579	29,25,12,946	25,69,78,816	26,76,27,773	17,84,00,035	2,17,83,702	20
Total Capital and Other Expenditure to end of 1953-54.	26,09,68,77,133	57,90,70,437	11,51,70,551	47,51,10,233	1,24,12,52,357	39,05,60,915	1,62,08,90,254	90,62,31,707	41,94,91,531	21
4. Deduct—Contributions from revenue and Contingency fund for Capital Expenditure to end of 1953-54.	12,26,45,049	-12,874	52,21,422	1,53,95,726	10,71,67,549	49,04,229	24,69,66,738	81,966	1,14,82,713	22
Net Capital and Other Expenditure outside the Revenue Account to end of 1953-54.	25,97,42,30,084	57,90,83,311	10,99,49,129	45,97,14,507	1,13,40,84,808	38,56,56,686	1,37,39,23,516	90,61,55,741	40,80,08,818	23

(a) Figures in this column represent balances as on 30th September, 1953.

(c) This includes Rs. 46,40,31,408 being the amount financed from the funds of the Composite State of Madras.

ACCOUNT) of the several GOVERNMENTS, in INDIA and in ENGLAND, to end of the year 1953-1954
FUNDS were provided for that EXPENDITURE

GOVERNMENTS											
Item No.	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of PEPSU	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	..	..	..	..	..	..	..	..	..	..	8,69,29,94,236
2	..	..	..	..	..	..	..	..	..	..	4,39,78,091
3	..	..	..	..	..	..	..	..	..	..	72,34,06,544
4	18,70,68,613	72,17,04,618	2,95,35,533	26,21,43,643	20,70,806	13,29,55,059	34,94,509	7,05,68,700	4,23,46,238	3,77,20,019	3,09,37,83,369
5	9,09,70,411	5,15,95,807	(e) 1,34,84,587	4,55,60,151	2,76,18,694	24,63,10,323	(e) 14,89,555	1,41,78,143	1,41,05,089	16,43,22,839	1,82,21,11,597
6	82,64,22,161	..	42,09,49,915	8,14,41,414	29,74,642	8,47,64,230	70,40,760	1,49,39,417	12,55,946	7,73,03,204	2,08,97,43,027
7	1,10,44,61,185	77,33,00,425	46,30,70,035	38,91,45,208	3,26,64,142	46,42,29,612	1,20,24,924	9,96,86,260	5,77,07,273	27,93,46,062	16,46,60,16,854
8	..	..	..	..	..	..	..	..	..	..	26,75,43,527
9	..	..	..	..	..	..	..	..	..	..	8,59,65,451
10	13,56,71,934	42,08,12,463	18,78,70,553	12,68,05,959	—44,02,752	28,39,053	10,66,932	8,56,80,781	7,79,29,261	8,92,22,619	12,06,69,53,994
11	13,56,71,934	42,08,12,463	18,78,70,553	12,68,05,959	—44,02,752	28,39,053	10,66,932	8,56,80,781	7,79,29,261	8,92,22,619	12,42,04,62,972
12	1,24,00,33,119	1,19,41,12,888	65,18,40,588	51,59,51,167	2,82,61,390	46,70,68,665	1,30,91,756	18,53,67,041	13,56,36,534	36,85,68,681	28,88 64,79,826
13	..	..	..	..	..	..	..	..	..	..	1,50,00,00,000
14	..	..	..	..	..	..	..	..	..	..	4,33,08,12,655
15	..	..	..	..	..	..	..	..	..	..	2,19,54,899
16	..	..	..	..	..	..	..	..	..	..	8,96,700
17	..	..	..	..	..	..	..	..	..	..	10,41,212
18	10,12,00,430	19,03,68,728	22,91,89,277	24,02,50,656	6,96,42,225	3,66,17,609	4,19,07,351	7,70,24,523	4,27,03,035	2,97,15,185	2,94,32,50,947
19	9,38,078	12,05,209	4,78,356	9,60,170	15,77,007	20,81,643	5,59,666	11,45,526	6,90,110	2,23,259	2,86,32,751
20	10,21,38,508	19,15,73,937	22,96,67,633	24,12,10,826	7,12,19,232	3,96,99,252	4,24,67,017	7,81,70,949	4,33,93,145	2,99,38,444	7,32,65,89,164
21	1,34,21,71,627	1,38,56,86,825	88,15,08,221	75,71,61,993	9,94,80,622	50,57,67,917	5,55,58,773	26,35,37,000	17,90,29,679	39,85,07,125	37,71,30,68,990
22	2,27,58,826	12,47,92,401	78,83,641	3,63,97,025	1,12,674	1,89,60,913	6,88,815	99,70,508	3,50,67,468	4,51,73,759	81,62,58,568
23	1,31,94,12,801	1,26,08,94,424	87,36,24,580	72,07,64,968	9,93,67,948	48,68,07,004	5,48,69,958	25,35,66 582	14,33,62,191	35,33,33,366	36,89,68,10,422

(b) Differs from the Corresponding figure shown in Statement No. 2 of the Finance Accounts of the Government of Madras for the period from 1st October, 1953 to 31st March 1954, as pending allocation of the progressive expenditure to end of 30th September, 1953, among the successor States, under the major heads "65", "81", "82" and "85-A", the entire amount has been included under Madras (Residuary).

(c) This includes Rs. 67,53,65,877 being the amount financed from the funds of the composite State of Madras.

(d) Differs from the corresponding figures shown in Statement No. 2 in Part B of the Finance Accounts due to non-inclusion of the expenditure booked under certain Capital heads within the revenue account during 1953-54 and some previous years in that Statement.

No. 97.—STATEMENT showing the CAPITAL and other EXPENDITURE (outside the REVENUE ACCOUNT)
PRINCIPAL SOURCES from which FUNDS

	Central Government	STATE								Item No
		Government of Andhra	Government of Assam	Government of Bihar	Government of Bombay	Government of Madhya Pradesh	Government of Madras (Composite) (a)	Government of Madras (Residuary)	Government of Orissa	
	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	
PRINCIPAL SOURCES OF FUNDS										
Balances to end of 1953-54										
1. Capital contributed by District Boards etc.	83,47,448	..	..	..	..	..	..	..	..	1
2. Sale proceeds of American and Lease Lend Surpluses	3,23,33,123	..	..	..	..	..	..	..	..	2
3. Debt—										
Permanent Debt—										
In India—Nominal value	13,74,22,67,777	..	200	1,23,97,600	31,33,18,014	6,59,88,390	34,89,43,400	34,36,59,522	..	3
Less unredeemed discount	9,35,04,435	..	..	..	..	3,57,118	..	..	..	4
In England—Nominal value (Sterling converted into Ra. at £1=Ra. 13-1/3).	26,10,93,090	..	..	..	..	..	..	..	..	5
Less unredeemed discount	56,92,283	..	..	..	..	..	..	..	..	6
Other Debt	1,11,28,39,203	..	..	..	..	..	..	..	..	7
Floating Debt	5,47,39,80,000	..	..	..	-0,35,116	..	..	..	..	8
Loans from the Central Government.	..	6,88,71,470	4,50,31,099	18,33,69,646	38,68,67,614	16,36,92,815	59,49,46,412	65,04,78,695	36,75,08,509	9
Unfunded Debt—										
Savings Bank Deposits	2,33,28,69,139	..	..	..	..	..	..	..	..	10
Post Office Certificates	1,87,17,56,319	..	..	..	..	..	..	..	..	11
State Certificates	48,72,439	..	..	..	..	..	..	..	..	12
Ten Year Treasury Savings Deposits.	32,38,64,063	..	..	..	..	..	..	..	..	13
State Provident Funds, etc.	1,49,35,44,429	2,66,59,576	1,79,07,993	2,96,58,692	10,49,31,985	2,74,56,453	8,32,62,870	5,91,35,529	1,24,44,120	14
TOTAL DEBT OUTSTANDING ON 31st MARCH 1954.	26,51,71,78,730	9,55,31,046	6,29,39,292	23,49,16,938	78,31,62,497	25,67,70,450	1,02,32,52,682	1,05,32,64,656	37,99,52,729	15
4. Contingency Fund	15,00,00,000	40,00,000	55,00,000	1,00,00,000	2,93,44,264	49,36,482	69,55,911	75,00,000	35,00,000	16
5. Sinking Funds and Reserve Funds.	2,86,26,77,542	99,42,138	1,36,82,508	3,06,63,803	35,40,97,416	13,00,68,682	12,40,38,677	11,89,80,186	94,26,092	17
6. Net balance under Deposits, Advances, etc., other than those shown separately.	2,50,22,73,502	6,98,36,859	1,72,63,767	6,96,43,362	26,97,72,898	5,73,67,676	14,46,22,245	13,44,01,764	1,59,69,796	18
7. Remittances	34,20,62,749	11,17,235	14,07,235	-78,79,559	48,73,670	16,42,651	-51,98,226	-42,04,434	-15,80,935	19
8. Reserve Bank Deposits	42,51,231	..	..	..	..	..	..	..	..	20
TOTAL DEBT AND OTHER OBLIGATIONS ON 31st MARCH 1954.	31,73,51,98,827	18,04,27,268	10,07,92,797	33,75,44,544	1,38,00,49,733	45,07,27,481	1,29,36,71,289	1,31,07,42,142	40,72,57,882	21
Deduct—Cash Balances on 31st March 1954.	38,03,59,700	8,00,34,280	3,02,43,033	6,51,44,366	5,65,08,842	70,57,492	5,96,233	7,14,44,945	1,89,80,502	22
Deduct—Investments on 31st March 1954.	31,87,61,561	48,56,245	2,00,50,961	12,45,93,177	29,84,38,629	22,91,72,924	7,08,01,398	7,08,14,002	1,29,93,390	23
Net Provision of Funds	31,03,60,86,566	9,55,34,743	5,04,98,803	14,78,07,801	92,51,02,362	21,44,97,035	1,22,22,72,658	1,16,84,83,195	37,53,13,790	24

a) Figures in this column represent balances as on the 30th September, 1953.

of the several GOVERNMENTS, in INDIA and in ENGLAND, to end of the year 1953-54, and the were provided for that EXPENDITURE—*concl'd.*

GOVERNMENTS											Total
Item No.	Government of Punjab	Government of Uttar Pradesh	Government of West Bengal	Government of Hyderabad	Government of Madhya Bharat	Government of Mysore	Government of P.E.P.S.U.	Government of Rajasthan	Government of Saurashtra	Government of Travancore-Cochin	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	..	..	..	..	..	..	..	..	..	..	83,47,448
2	..	..	..	..	..	..	..	..	..	..	3,23,33,123
3	..	24,91,68,291	7,36,23,300	45,71,12,283	1,04,78,601	19,07,55,351	..	..	1,62,17,300	7,10,62,869	15,89,14,92,808
4	..	..	..	..	..	..	..	..	..	..	9,38,61,554
5	..	..	..	..	..	..	..	..	..	..	26,10,85,000
6	..	..	..	..	..	..	..	..	..	..	56,02,283
7	..	..	..	..	..	..	..	..	..	..	1,11,28,39,203
8	..	1,00,000	..	3,11,34,473	84,99,363	25,000	..	6,08,71,532	6,89,305	3,14,33,613	5,61,27,98,170
9	1,96,69,41,452	51,96,33,664	74,01,06,757	14,21,93,287	3,02,83,209	10,81,62,604	4,56,56,395	9,22,20,326	5,24,78,456	5,30,92,160	5,29,94,44,600
10	..	..	..	..	..	2,72,53,245	..	9,72,445	..	4,81,83,272	2,40,99,75,101
11	..	..	..	..	..	..	..	..	..	..	1,87,17,56,319
12	..	..	..	1,941	..	72,67,851	..	..	..	..	1,21,42,131
13	..	..	..	..	..	..	..	..	..	..	32,33,64,053
14	3,74,31,501	7,64,86,321	5,31,47,393	2,94,63,202	16,04,444	8,90,99,046	11,84,975	1,56,35,740	14,94,455	3,28,38,765	2,19,23,42,489
15	1,10,43,72,933	84,53,87,276	96,97,76,450	85,99,04,086	4,88,06,617	42,25,59,097	4,68,21,370	17,87,00,043	7,08,79,516	23,66,10,699	34,88,87,86,127
16	49,65,000	3,82,54,149	1,00,00,000	92,81,457	1,00,00,000	30,00,000	50,00,000	50,00,000	50,00,000	25,00,000	31,47,17,263
17	1,64,74,290	61,63,04,378	2,07,58,406	51,47,17,182	18,27,78,048	14,54,70,329	4,73,11,167	8,06,713	3,73,87,223	8,00,94,663	5,31,67,19,708
18	6,32,03,059	11,58,26,875	7,39,16,677	8,27,59,432	—2,73,71,022	3,68,10,772	1,09,54,295	11,25,64,355	6,03,32,560	2,55,46,079	3,77,58,94,939
19	—11,66,04,254	—64,97,063	—87,32,053	—8,75,98,619	63,68,078	—1,24,31,104	70,60,680	—3,92,14,473	24,06,549	—1,20,42,770	—81,94,40,931
20	..	..	..	..	..	..	..	..	..	..	42,51,231
21	1,07,24,11,048	1,60,92,75,625	96,27,19,480	1,17,90,43,638	22,05,80,721	59,54,09,094	11,71,47,512	25,78,56,638	17,60,05,848	33,27,08,671	43,71,95,99,908
22	1,23,06,171	15,66,20,371	3,64,41,649	6,79,10,830	3,40,55,388	5,58,67,030	3,26,47,452	3,52,896	1,01,49,431	2,18,26,425	1,13,85,38,036
23	3,20,56,644	30,81,25,652	1,16,61,734	23,55,28,163	18,29,64,124	15,91,32,716	7,29,31,807	13,62,34,521	9,58,94,436	11,10,59,369	2,59,60,70,853
24	1,02,80,48,233	1,14,45,30,202	91,46,16,097	87,56,04,545	35,61,209	38,04,09,348	1,15,68,253	12,12,69,221	6,99,61,981	19,98,22,877	39,98,49,91,019

Section O—Unfunded Debt

The term "Unfunded Debt" in the Government accounts is applied to a number of interest-bearing obligations relating to funds deposited with Government for various purposes. These are:—

Special Loans—The bulk of the obligations recorded under this head relates to endowments made by the late King of Oudh for the payment of pensions and stipends to his dependants. Government has guaranteed these payments and allows interest at rates which were fixed when the endowments were created. The remaining items consist generally of endowments for specific purposes of a religious or charitable character, such as the maintenance of choultries for travellers, asylums for the poor, etc., which were accepted by Government from private persons at various times.

Treasury Notes—The main item under this head relates to certain endowments for temples, the liability for which was taken over by Government when they acquired the territory of the Bhoisla 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 Un-covenanted Service Family Pension Fund, the Bombay Family Pension Fund of Government Servants (Widows' Pension Branch), the Madras Military Assistant Surgeons' Fund, and the Bengal and Madras Service Family Pension Fund. The Indian Military Widows' and Orphans' Fund (Untransferred), the Indian Civil Service Family Pension Fund (Untransferred) and the Indian Military Service Family Pension Fund (Untransferred), though under Government control, are classed under this group for the sake of convenience.

Savings Bank Deposits—These are composed mainly of Post Office Savings Bank Deposits and Post Office Defence Savings Bank Deposits. The former relate to savings banks established at Post Offices throughout the country with a view to encouraging thrift among the ordinary public. From 1st April, 1952 the limits for individual and joint accounts are Rs. 15,000 and Rs. 30,000 respectively. The limit on public accounts, has, however, been abolished with effect from 1st April, 1952. Interest on balances upto Rs. 10,000 in case of individual accounts and Rs. 20,000 in case of joint accounts is allowed at 2 per cent and on balances held in excess of these amounts at 1½ per cent. The rate of interest on public accounts is 1½ per cent. No interest is, however, allowed in a month in which the balance falls below Rs. 25 or when the amount of interest earned during a year is less than eight annas. The Post Office Defence Savings Bank was established from 1st April 1941 with a view to enable the public to help War efforts. Deposits were received into it subject to certain limitations up to the 30th June, 1946 and bore interest at the rate of 2½ per cent per annum up to 31st March, 1947. This bank has been closed with effect from the 1st April, 1947, and the balances shown in Account No. 101 on page 568 represents the amount still to be paid to the depositors.

The transactions relating to "State Savings Bank Deposits" of the Governments of Mysore, Rajasthan and Travancore-Cochin are also classed under this group.

Post Office Certificates—These include Post Office Cash Certificates, Post Office Defence Savings Certificates and Post Office National Savings Certificates.

The Cash Certificates are repayable on demand at any time, but are ordinarily expected to remain in deposit for five years. On repayment, after the first year of deposit a bonus is payable in addition to the principal. For a certificate remaining in deposit for the full five years, the bonus payable represents, at the rates of issue prevailing during the year 1947-48, approximately 2½ per cent compound interest. These certificates have ceased to be issued with effect from the close of business on the 14th June 1947.

With a view to affording additional facility to the holders, cash certificates maturing on or after the 6th June, 1940, are allowed at the option of the holders, to be held for a further period of 10 years, at revised rates of interest during the extended period.

The Defence Savings Certificates were issued with effect from 6th June 1940. These certificates like the Cash Certificates are payable on demand with a bonus if paid on or after expiry of two years from the date of issue but are ordinarily expected to remain in deposit for 10 years. The bonus payable after the full term of 10 years represents approximately 3-1/8 per cent compound interest. These Certificates have ceased to be issued with effect from the close of business on 30th September, 1943.

National Savings Certificates of twelve years' currency are being issued with effect from 1st October, 1943. These certificates, like the Defence Savings certificates, are payable on demand with a bonus if paid on or after the expiry of one year from the date of issue in the case of certificates of the denomination of Rs. 5, and 18 months for those of other denominations. The bonus payable after the full term of 12 years, amounts approximately to 4½ per cent simple interest. Two more series of National Savings Certificates—one with a currency of five years and the other with a currency of seven years have also been issued from 1st June, 1948. These certificates are encashable at any time the holder desires and are payable with a bonus, if paid on or after the expiry of two complete years. The redemption yield of the 5 years certificates is 3 per cent and that of the 7 years certificates, a little over 3½ per cent. These certificates are subject to the same rules as the 12 years certificates except that they are encashable at any time the holder desires. The maximum limit upto which an individual can invest in all the series of National Savings Certificates including his holdings of cash certificates has been raised from 15,000 to Rs. 25,000 with effect from 23rd October 1948. The limit for joint holders has been correspondingly increased to Rs. 50,000. The recognised provident funds can invest without any limit and for other institutions different limits are prescribed under the rules. Further issue of Five Year National Savings Certificates has been discontinued with effect from the close of business on the 30th June, 1953 and the holders of these certificates are, until further orders, allowed at their option to hold them after maturity, for a further period of 7 years and they will be entitled to the receipt of bonus as for 12 year series.

A separate Fund was set up in 1930-31 to provide for the accruing liability in respect of bonus on Post Office Cash Certificates by an annual provision in the Revenue budget of the Central Government. At the end of the year, the unutilised balance of this provision is transferred to a deposit head "Post Office Cash Certificate Bonus Fund". When it is necessary to draw the Fund, the amount withdrawn is transferred to revenue by debit to the deposit head.

Another Fund called "Post Office Defence Savings Certificates Bonus Fund" was also created in the year 1942-43 on the lines of the "Post Office Cash Certificates

Bonus Fund" to provide for the accruing liability in respect of bonus on Post Office Defence Savings Certificates.

Similarly another Fund, viz., Post Office National Savings Certificates Bonus Fund has also been created with effect from 1946-47 to provide for the accruing liability in respect of the bonus on Post Office National Savings Certificates. The transactions of all these Funds are shown under "Post Office Certificates Bonus Fund" in Account No. 108 on page 583.

Ten-year Treasury Savings Deposits—Ten year Treasury Savings Deposits in multiples of Rs. 100 are being accepted from the 1st February, 1951. These deposits are repayable at par on the expiry of ten calendar years from the date of deposit. They are, however, at the option of the depositors refundable at any time after the expiry of one year, after adjustment of discount at the prescribed rates. The rate of interest on these deposits is 3½ per cent per annum and is payable annually on the completion of each period of twelve calendar months from the date of deposit. If the deposit is withdrawn before maturity no interest is allowed for any lesser period. The interest is not liable to income tax and is not also taken into account in calculating the total income of the holder for purpose of income tax. The maximum amount that may be invested in these deposits is Rs. 25,000 for an individual, Rs. 50,000 for two persons jointly, Rs. 1,00,000 for Charitable Institutions and Rs. 50,000 for other Institutions.

State Certificates—As a counter-part of the Government of India's Small Savings Scheme, H.E.H. the Nizam's Government had issued National Savings Certificates in Halisicca currency through the Hyderabad State Post Offices on the terms and conditions as are applicable to the Post Office Twelve year National Savings Certificates in India. Monthly accounts were being rendered by State Government to the Government of India and settlements were effected in Indian currency, the transactions in Halisicca being converted at a fixed rate of exchange. This arrangement went on till 24th April, 1947.

To provide for the accruing liability in respect of the bonus on State Certificates a separate Fund, viz. State

Certificates Bonus Fund, has been created with effect from 1947-48 on the lines of Post Office Cash Certificates Bonus Fund, referred to above. The transactions of this Fund also are shown under 'Post Office Certificates Bonus Fund' in Account No. 108 on page 583.

Besides the above, the transactions relating to State Savings Certificates issued by the Government of Mysore are also recorded under this major head.

State Provident Funds—These represent the balances of the State Provident Funds, i.e., funds established for the benefit of Government servants including the servants of the Indian Government Railways. Deposits are compulsory for certain classes of servants and optional for others. Interest on deposits is allowed at favourable rates, and in the case of Railways, the deposits by the employees are supplemented by contributions from Railway funds. Similar contributions are also made by Government in the case of certain Contributory Provident Funds. The accumulated deposits are paid to the depositors on the termination of their service with Government and temporary withdrawals are permitted in the interval in certain circumstances.

Other Accounts—This head includes the balances of funds of certain Provident Associations (mostly under private management) which Government has consented to receive at certain specified rates of interest. Among these funds may be mentioned the General Family Pension Fund, the Hindu Family Annuity Fund, the Bombay Family Pension Fund of Government Servants' Life Assurance Branch, the Bengal Christian Family Pension Fund, and the Postal Insurance and Life Annuity Fund. The last of these is a Life Insurance Fund under the management of Government for the benefit of its servants, in which assurances are permitted up to a maximum of Rs. 20,000 for each life assured. The Staff Benefit Fund and Cemetery Endowment Fund are also brought to account under this head.

The sub-divisions under these classes are given in Account Nos. 98 to 101 with the balances held under each and the actual amount of interest paid during the year.

No. 98—ACCOUNT showing BALANCES, ISSUES OR RECEIPTS, PAYMENTS, RATES OF INTEREST and AMOUNTS OF INTEREST relating to SPECIAL LOANS for the year ended 31st March 1954

	Balance, 1st April 1953	Additions to Special Loans	Special Loans Discharged	Balance, 31st March 1954	Interest paid during the year
	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT					
INDIA GENERAL					
Appropriation for the maintenance of Madho Rao (4 per cent)	6,68,000	..	..	6,68,000	(a)41,400
8 per cent Perpetual Loan (Madras)	21,000	..	..	21,000	840
6 per cent Perpetual Loan (Madras)	70,000	..	..	70,000	4,200
Endowment in favour of the Lawrence Military Asylum at Mount Abu (5 per cent).	10,000	..	..	10,000	(b)500
Annuity Fund of Fetteh Ullah Khan (6 per cent)	40,000	..	..	40,000	..
Total	8,09,000	..	..	8,09,000	46,940
UTTAR PRADESH					
Endowments by the late King of Oudh, 1st Loan (6 per cent)	23,85,251	..	17,152	23,68,099	} 6,54,353
Endowments by the late King of Oudh 3rd Loan (5 per cent)	97,90,157	..	9,503	97,80,654	
Endowments by the late King of Oudh, 6th Loan (4 per cent)	13,80,768	..	1,231	13,79,537	
Total	1,35,56,176	..	27,886	1,35,28,290	6,54,353
Total Central Government	1,43,65,176	..	27,886	1,43,37,290	7,01,293

(a) Adjusted in Uttar Pradesh Books.

(b) Adjusted in Bombay books.

No. 98—ACCOUNT showing BALANCES, ISSUES OF RECEIPTS, PAYMENTS, RATES OF INTEREST AND AMOUNTS OF INTEREST relating to SPECIAL LOANS, for the year ended 31st March 1954—concl'd.

	Balance, 1st April 1953	Additions to Special Loans	Special Loans Discharged	Balance, 30th Septem- ber 1953(c)	Interest paid during the year
	1st October (b) 1953			31st March 1954	
	Rs.	Rs.	Rs.	Rs.	Rs.
STATE GOVERNMENTS					
GOVERNMENT OF BOMBAY					
Endowments for Charitable and Educational Institutions (6, 5 and 3½ per cent).	8,68,793	..	..	(a) 8,68,793	84,500
GOVERNMENT OF MADRAS (COMPOSITE)					
8 per cent Perpetual Loan (Madras)	1,33,000	..	..	1,33,000	5,087
6 per cent Perpetual Loan (Madras)	10,500	..	..	10,500	..
Kollah Singanna Chetty's Choultry Endowment (Madras) (6 per cent).	41,770	..	..	41,770	940
Deposits of the Monegar Choultry Endowment (Madras) (4 per cent)	66,878	..	..	66,878	1,337
Total Government of Madras (Composite)	2,52,148	..	..	2,52,148	7,364
GOVERNMENT OF MADRAS (RESIDUARY)					
8 per cent Perpetual Loan (Madras)	1,33,000	..	..	1,33,000	2,753
6 per cent Perpetual Loan (Madras)	10,500	..	..	10,500	420
Kollah Singanna Chetty's Choultry Endowment (Madras) (6 per cent)	41,770	..	..	41,770	940
Deposits of the Monegar Choultry Endowment (Madras) (4 per cent)	66,878	..	..	66,878	1,338
Total Government of Madras (Residuary)	(f) 2,52,148	..	..	2,52,148	5,451
GOVERNMENT OF UTTAR PRADESH					
Endowment by Raja Kali Sankar Ghosal for Benares Blind Asylum (5 per cent).	48,900	..	..	48,000	2,400
Endowments by the late King of Oudh—Charity Fund (4 per cent) .	3,09,000	..	..	3,00,000	12,000
Total Government of Uttar Pradesh	3,48,000	..	..	3,48,000	14,400
GOVERNMENT OF HYDERABAD					
Tuljaram Charitable Endowment Fund	1,07,143	..	..	1,07,143	} 1,46,774
Hamid Ali Educational Endowment Fund	7,06,643	..	..	7,06,643	
Scheduled Castes Trust Fund	42,48,964	..	27,00,000	15,48,964	
Total Government of Hyderabad	50,62,750	..	27,00,000	23,62,750	(e) 1,46,774
GOVERNMENT OF MYSORE					
Endowments for Charitable, Educational and other purposes .	(d) 95,17,929	2,85,639	—8,824	98,12,392	} 4,20,067
Damodardas Charities Fund	(d) 1,17,896	40,782	51,008	1,07,870	
Deposits of Chitaldrug Municipal Water Supply Loan (Expired) .	1,225	..	1,225	..	
Total Government of Mysore	96,37,050	3,26,421	43,409	99,20,062	(e) 4,20,067
GOVERNMENT OF SAURASHTRA					
Endowments for Charitable and Educational Institutions	(d) 87,717	—314	39	87,364	..
Total Government of Saurashtra	87,717	—314	39	87,364	..

(a) Excludes Rs. 8,23,947 held in the Investment Account of the Anand Institute.

(b) For Government of Madras (Residuary) only.

(c) For Government of Madras (Composite) only.

(d) Differs from last year's closing balance due to correction since made.

(e) The corresponding debit for interest has appeared in Account No. 41-B under the head "C.—Interest on other obligations—Interest on Charitable and other Funds."

(f) Pending allocation of the balance as on the 30th September, 1953, of the Composite Madras State, among the successor States, the entire balance has been taken over provisionally by the Residuary Madras State.

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, 1954

	Balance, 1st April, 1953	Issues in 1953-54	Payments in 1953-54	Balance, 31st March, 1954	Interest paid during the year
	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT					
Non-Transferable Treasury Notes at 4 per cent	71,619	..	..	71,619	3,065
STATE GOVERNMENT					
GOVERNMENT OF MADHYA PRADESH					
Treasury Notes on account of the Bhoasla and other Nagpur Temples (5 per cent).	3,73,800	..	..	3,73,800	17,441

No. 100—ACCOUNT showing BALANCES, RECEIPTS, PAYMENTS, RATES of INTEREST and AMOUNTS of INTEREST relating to SERVICE FUNDS, for the year ended 31st March 1954

	Balance, 1st April, 1953	Receipts in 1953-54	Repayments in 1953-54	Balance, 31st March, 1954	Interest paid during the year
	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT					
INDIA GENERAL					
Indian Civil Service Family Pension Fund (Untransferred)	1,565	—749	283	533	..
Indian Military Service Family Pension Fund	—7,398	—115	—7,513	..	..
Indian Military Widows' and Orphans' Fund	241	—996	—757	..	..
BOMBAY					
Bombay Family Pension Fund of Government Servants (<i>Widows' Pension Branch</i>) (6, 4 and 3½ per cent).	25,27,116	2,06,239	2,17,000	25,16,355	80,015
MADRAS					
Military Assistant Surgeons' Fund (4 and 3½ per cent)	3,80,043	11,784	36,898	3,54,929	11,754
WEST BENGAL					
Bengal Unconvenanted Service Family Pension Fund (6 and 3½ per cent).	11,63,054	1,00,074	2,49,547	10,13,681	99,847
Total India	40,64,621	3,16,235	4,95,458	38,85,398	2,00,646
ENGLAND					
Indian Civil Service Family Pension Fund (4 per cent)	£ 9,30,747	£ 39,290	£ 51,906	£ 9,18,131	£ 37,191
Indian Military Service Family Pension Fund (4 per cent)	1,020,364	43,077	88,278	975,163	40,393
Indian Military Widows' and Orphans' Fund (4 per cent)	278,577	18,013	9,427	287,163	11,208
Total England	2,229,688	100,380	149,611	2,180,457	88,792
Total England converted into Rupees at £ 1 = Rs. 13-1/3	2,97,29,171	13,38,398	19,94,813	2,90,72,756	11,83,893
Total Central Government	3,37,93,792	16,54,633	24,90,271	3,29,58,154	13,84,539

No. 101—ACCOUNT showing BALANCES, ISSUES OF RECEIPTS, PAYMENTS, and AMOUNTS OF INTEREST relating to SAVINGS BANK DEPOSITS, POST OFFICE CERTIFICATES, STATE PROVIDENT FUNDS and OTHER ACCOUNTS for the year ended 31st March, 1954

	Balance, 1st April 1953	Receipts in 1953-54	Repayments in 1953-54	Balance, 31st March, 1954	Interest paid during the year
	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT SAVINGS BANK DEPOSITS					
Post Office Savings Bank Deposits	2,17,80,25,217	1,17,37,01,275	1,03,10,88,393	2,32,06,38,100	4,21,22,458
Post Office Defence Savings Bank Deposits	1,21,07,373	1,428	1,80,762	1,19,28,039	..
Total Savings Bank Deposits	2,19,01,32,590	1,17,37,02,703	1,03,12,69,154	2,33,25,66,139	4,21,22,458
POST OFFICE CERTIFICATES					
Post Office Cash Certificates	9,46,04,519	—6,610	2,50,76,597	6,95,21,312	42,88,000
Post Office Ten Year Defence Savings Certificates	93,28,793	..	59,03,887	34,24,906	4,31,000
Post Office Twelve Year National Savings Certificates	1,49,49,98,289	26,54,03,740	6,33,02,098	1,69,70,99,931	5,24,93,000
Post Office Seven Year National Savings Certificates	3,26,42,275	1,49,39,825	49,89,080	4,25,93,020	9,20,000
Post Office Five Year National Savings Certificates	6,83,10,654	36,53,900	1,28,47,404	5,91,17,150	20,58,000
Total Post Office Certificates	1,69,93,84,530	28,39,90,855	11,21,19,066	1,87,17,56,319	6,01,90,000
Ten year Treasury Savings Deposits	(a) 25,95,34,734	6,56,26,545	47,97,226	32,33,64,053	83,40,991
State Certificates	(a) 52,72,809	..	4,00,370	48,72,439	2,65,000
STATE PROVIDENT FUNDS					
State Railway Provident Institution	(a) 84,21,48,801	21,50,02,688	11,74,05,989	93,97,45,500	3,26,61,426
General Provident Fund	(a) 21,00,54,940	5,00,39,527	2,76,79,733	23,24,14,734	78,65,461
Indian Civil Service Provident Fund	6,02,772	2,43,122	1,01,087	7,44,807	22,356
Indian Civil Service (Non-European Members) Provident Fund	4,53,776	1,75,945	64,439	5,65,282	17,453
Defence Savings Provident Fund	(a) 40,87,916	1,04,824	6,57,479	35,35,261	98,882
Defence Savings Provident Fund (Railways)	6,10,067	21,676	85,322	5,46,421	15,011
Savings Provident Fund (Railways)	4,37,018	2,38,797	2,89,563	3,66,252	4,328
Defence Services Officers' Provident Fund	(a) 3,51,24,830	1,11,64,916	31,87,924	4,31,01,822	11,21,443
Indian Ordnance Department Provident Fund	65,60,848	17,28,209	5,02,597	77,86,460	2,75,076
Military Engineering Services Provident Fund	40,092	5,592	2,100	43,584	1,040
Armed Forces Personnel Provident Fund	(a) 1,11,70,584	67,21,040	11,65,414	1,67,26,210	4,46,082
Contributory Provident Fund	(a) 1,97,13,574	37,21,697	22,58,077	2,11,77,194	7,56,727
Workmen's Contributory Provident Fund	68,44,885	28,59,513	8,72,443	88,31,955	35,823
Contributory (Transferred Railway Personnel) Provident Fund	(a) 27,68,608	3,76,340	2,78,885	28,66,063	1,06,059
Other Miscellaneous Provident Funds	(a) 3,99,89,690	1,51,74,012	36,75,174	5,14,88,528	18,39,854
Total State Provident Funds	1 18,06,08,401	30,75,77,898	15,82,26,226	1,32,99,60,073	4,53,67,651
OTHER ACCOUNTS					
General Family Pension Fund	13,692	717	..	14,409	337
Hindu Family Annuity Fund	(a) 5,88,840	14,07,525	12,39,471	7,56,894	8,123
Bombay Family Pension Fund of Government Servants Life Assurance Branch	23,164	18,636	11,193	30,607	850
Bengal Christian Family Pension Fund	11,197	14,399	16,000	9,596	200
Postal Insurance and Life Annuity Fund	10,83,13,600	1,57,98,064	1,25,37,047	11,15,74,637	40,58,867
Staff Benefit Fund	19,49,481	9,91,636	12,96,600	16,44,517	21,455
Cemetery Endowment Fund	1,36,629	—27	..	1,36,602	—124
Indian Railway Conference Association Employees' Provident Fund	10,63,323	2,09,592	1,16,641	11,56,274	2,015
Clergy Endowment Fund	16,006	..	..	16,006	..
Eastern Group Sleeper Control Provident Fund	—14,047	5,016	12,644	—21,675	..
Technical Trainees Benefit Fund	2	..	..	2	..
Baroda State Government Servants' Insurance Fund (Posts and Telegraphs)	7,71,905	2,40,161	1,12,635	8,99,431	48,196
Total Other Accounts	11,28,73,792	1,86,85,789	1,53,42,231	11,62,17,300	41,39,919
Total Central Government	5,44,83,06,856	1,85,25,83,740	1,32,21,54,273	5,97,87,36,323	16,03,26,010

(a) Differs from last year's closing balance due to correction since made without financial adjustment.

No. 101—ACCOUNT showing BALANCES, ISSUES or RECEIPTS, PAYMENTS, and AMOUNTS of INTEREST, relating to SAVINGS BANK DEPOSITS, POST OFFICE CERTIFICATES, STATE PROVIDENT FUNDS and OTHER ACCOUNTS, for the year ended 31st March, 1954—*con'd.*

	Balance, 1st April 1953	Receipts in 1953-54	Repayments in 1953-54	Balance, 31st March 1954	Interest paid during the year
	(a) 1st Octo- ber 1953				
	Rs.	Rs.	Rs.	Rs.	Rs.
STATE GOVERNMENT					
GOVERNMENT OF ANDHRA					
General Provident Fund	2,01,36,259	17,90,440	12,12,969	2,07,13,730	3,59,659
Indian Civil Service Provident Fund	5,49,227	28,329	12,302	5,65,254	9,660
Indian Civil Service (Non-European Members) Provident Fund	4,43,309	18,147	..	4,61,456	7,161
Contributory Provident Fund	14,21,772	2,12,135	32,875	16,01,032	20,860
Contributory Provident Pension Fund	28,91,175	5,55,060	1,28,131	33,18,164	47,105
Total Government of Andhra	2,54,41,742	(b)26,04,111	(b)13,86,277	2,66,59,576	4,44,445
GOVERNMENT OF ASSAM					
General Provident Fund	1,55,11,350	35,75,363	18,80,659	1,72,06,054	5,18,890
Indian Civil Service Provident Fund	1,84,203	—25,697	34,369	1,24,137	3,929
Indian Civil Service (Non-European Members) Provident Fund	1,22,775	—23,726	1,468	97,581	2,583
Contributory Provident Fund	3,34,364	1,10,863	74,617	3,70,630	10,559
Other Miscellaneous Provident Funds	1,05,408	7,165	2,982	1,09,591	2,239
Total Government of Assam	1,62,58,100	36,43,988	19,94,095	1,79,07,993	5,38,200
GOVERNMENT OF BIHAR					
General Provident Fund	2,46,96,821	49,05,556	33,68,844	2,62,33,533	8,53,600
Indian Civil Service Provident Fund	17,72,674	1,39,194	5,45,030	13,66,838	48,500
Indian Civil Service (Non-European Members) Provident Fund	3,75,261	12,999	66,117	3,22,143	11,500
Contributory Provident Fund	6,52,816	1,41,316	57,474	7,36,658	19,468
Dahri Workshop Casual Workers Bonus Fund	4	..	484	—480	..
Total Government of Bihar	2,74,97,576	51,99,065	40,37,949	2,86,58,602	9,33,068
GOVERNMENT OF BOMBAY					
State Savings Bank Deposits . . . . .	..	..	..	..	(d)565
General Provident Fund	8,11,06,211	2,27,50,125	91,60,673	9,46,95,663	30,27,614
Indian Civil Service Provident Fund	25,98,496	3,39,238	1,19,621	28,18,113	87,161
Indian Civil Service (Non-European Members) Provident Fund	6,97,171	74,201	12,639	7,58,733	23,081
Contributory Provident Fund	19,53,756	3,37,864	2,68,063	20,23,557	57,256
Workmen's Contributory Provident Fund	15,503	63,872	65,317	14,058	1,956
Other Miscellaneous Provident Funds	—1,248	34,74,885	5,54,516	29,19,121	..
Total Government of Bombay	8,63,69,889	2,70,40,185	1,01,80,829	10,32,20,245	31,97,633
GOVERNMENT OF MADHYA PRADESH					
General Provident Fund	(c) 2,20,09,417	49,68,495	26,90,238	2,42,87,674	8,45,225
Indian Civil Service Provident Fund	17,91,265	1,70,521	2,60,859	17,00,927	47,096
Indian Civil Service (Non-European Members) Provident Fund	2,61,289	34,698	2,155	2,93,832	8,980
Contributory Provident Fund	5,22,582	65,454	63,215	5,24,821	8,540
Other Miscellaneous Provident Funds	2,48,171	41,182	13,954	2,75,399	8,326
Total Government of Madhya Pradesh	2,48,32,724	52,80,350	30,30,421	2,70,82,653	9,18,167

(a) For Government of Andhra only.

(b) Represents transactions for the period from 1st October 1953 to 31st March 1954.

(c) Differs from last year's closing balance due to correction since made.

(d) Represents interest in respect of State Savings Bank Accounts of the former Indian States merged in Bombay.

No. 101—ACCOUNT showing BALANCES, ISSUES OF RECEIPTS, PAYMENTS, and AMOUNTS OF INTEREST, relating to SAVINGS BANK DEPOSITS, POST OFFICE CERTIFICATES, STATE PROVIDENT FUNDS and OTHER ACCOUNTS for the year ended 31st March, 1954—*contd.*

	Balance, 1st April 1953	Receipts in 1953-54	Repayments in 1953-54	Balance, (b) 30th Sep- tember 1953	Interest paid during the year
	1st October(a) 1953			31st March 1954	
	Rs.	Rs.	Rs.	Rs.	Rs.
STATE GOVERNMENTS—<i>contd.</i>					
GOVERNMENT OF MADRAS (COMPOSITE)					
General Provident Fund	(e) 6,02,37,939	73,60,644	40,47,090	6,35,51,493	11,17,839
Indian Civil Service Provident Fund	30,21,103	2,13,618	98,531	31,36,190	47,044
Indian Civil Service (Non-European Members) Provident Fund	11,61,048	73,020	51,524	11,82,544	18,716
Contributory Provident Fund	48,49,557	7,33,221	2,75,505	53,07,273	73,487
Contributory Provident Pension Fund	81,30,796	21,38,862	4,36,436	98,33,222	1,43,559
Total Government of Madras (Composite)	7,74,00,443	(e) 1,05,19,365	(c) 49,09,086	8,39,10,722	14,00,638
GOVERNMENT OF MADRAS (RESIDUARY)					
General Provident Fund	4,28,62,823	37,67,272	30,66,027	4,35,64,068	7,52,453
Indian Civil Service Provident Fund	25,86,963	1,57,566	1,01,542	26,42,937	40,873
Indian Civil Service (Non-European Members) Provident Fund	7,39,235	33,148	579	7,71,804	11,571
Contributory Provident Fund	38,83,102	3,84,199	1,87,826	40,79,475	58,286
Contributory Provident Pension Fund	68,09,294	14,04,060	3,98,337	78,15,047	1,09,618
Total Government of Madras (Residuary)	5,68,81,417	(d) 57,46,245	(d) 37,54,281	5,88,73,381	9,72,801
GOVERNMENT OF ORISSA					
General Provident Fund	1,02,99,394	30,59,514	17,74,293	1,15,84,615	4,02,485
Indian Civil Service Provident Fund	5,12,208	65,131	..	5,77,339	18,690
Indian Civil Service (Non-European Members) Provident Fund	1,03,788	13,310	812	1,16,286	3,553
Contributory Provident Fund	1,40,219	1,56,475	1,30,814	1,65,880	13,198
Total Government of Orissa	1,10,55,609	32,94,430	19,05,919	1,24,44,120	4,37,926
GOVERNMENT OF PUNJAB					
General Provident Fund	3,23,45,774	63,26,709	45,37,866	3,41,34,617	12,00,255
Indian Civil Service Provident Fund	(e) 15,45,429	1,31,987	2,91,445	13,85,971	42,130
Indian Civil Service (Non-European Members) Provident Fund	3,90,588	48,946	2,914	4,38,620	10,562
Contributory Provident Fund	(e) 9,74,567	1,78,883	2,45,884	9,07,566	25,983
Workmen's Contributory Provident Fund	(e) 94,594	64,285	15,533	1,43,326	
Other Miscellaneous Provident Funds	(e) 4,12,843	26,872	16,314	4,23,401	15,416
Total Government of Punjab	3,57,63,795	67,77,682	51,09,976	3,74,31,501	12,94,366
GOVERNMENT OF UTTAR PRADESH					
General Provident Fund	4,94,63,347	87,65,906	59,94,451	5,21,74,802	17,19,212
Indian Civil Service Provident Fund	29,95,499	4,63,333	3,16,543	31,42,189	86,629
Indian Civil Service (Non-European Members) Provident Fund	7,89,544	83,554	47,256	8,25,842	24,590
Contributory Provident Fund	32,17,542	7,60,962	3,51,042	36,27,462	1,90,917
Contributory Provident Pension Fund	1,15,87,672	70,75,979	24,61,030	1,62,02,621	10,61,328
Other Miscellaneous Provident Funds . . . . .	..	13,974	..	13,974	..
Uttar Pradesh State Insurance Fund	1,10,739	1,42,967	1,02,275	1,51,431	..
Total Government of Uttar Pradesh	6,81,64,343	1,73,06,575	92,72,597	7,51,38,321	29,91,176
GOVERNMENT OF WEST BENGAL					
General Provident Fund	(e) 4,20,55,651	96,18,652	52,29,429	4,64,44,274	14,17,800
Indian Civil Service Provident Fund	(e) 21,62,500	3,13,253	1,00,222	23,75,331	66,009
Indian Civil Service (Non-European Members) Provident Fund	(e) 7,76,924	88,495	14,399	8,51,029	28,908
Contributory Provident Fund	(c) 29,66,430	7,53,912	2,46,741	34,73,601	92,827
Other Miscellaneous Provident Funds	2,865	93	..	2,958	93
Total Government of West Bengal	4,79,64,370	1,07,73,805	55,90,782	5,31,47,333	16,06,717

(a) For Government of Madras (Residuary) only.

(b) For Government of Madras (Composite) only.

(c) Represents transactions for the period from 1st April 1953 to 30th September 1953.

(d) Represents transactions for the period from 1st October 1953 to 31st March 1954.

(e) Differs from the last year's closing balance due to 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 and OTHER ACCOUNTS, for the year ended 31st March, 1954—*concl'd.*

	Balance, 1st April 1953	Receipts in 1953-54	Repayment in 1953-54	Balance, 31st March 1954	Interest paid during the year
	Rs.	Rs.	Rs.	Rs.	Rs.
STATE GOVERNMENTS—<i>concl'd.</i>					
GOVERNMENT OF HYDERABAD					
State Certificates	(a) 1,725	116	..	1,841	..
General Provident Fund	18,88,947	95,509	1,10,724	18,73,732	56,174
Contributory Provident Fund	28,93,657	5,39,582	78,477	33,54,762	..
Other Miscellaneous Provident Funds	(c) 46,71,234	6,25,831	44,589	52,52,476	..
Hyderabad Life Insurance Fund	1,48,95,493	21,65,848	17,28,823	1,53,32,518	4,89,939
Hyderabad Family Pension Fund	(a) 12,59,185	42,983	16,204	12,85,964	42,411
Total Government of Hyderabad	2,56,10,241	34,69,869	19,78,817	2,71,01,293	5,85,534
GOVERNMENT OF MADHYA BHARAT					
General Provident Fund	13,07,718	1,41,420	1,58,505	12,90,633	49,569
Contributory Provident Fund	2,44,083	73,379	4,084	3,13,378	9,674
Other Miscellaneous Provident Funds	418	15	..	433	15
Total Government of Madhya Bharat	15,52,219	2,14,814	1,62,589	16,04,444	59,258
GOVERNMENT OF MYSORE					
State Savings Bank Deposits	3,16,38,695	1,91,60,150	2,35,45,600	2,72,53,245	7,53,389
State Certificates	76,91,607	12,19,390	16,43,146	72,67,851	..
General Provident Fund	(a) 43,57,016	10,14,199	5,54,624	48,16,591	1,28,512
Contributory Provident Pension Fund . . . . .	..	18,535	6,906	11,629	..
Other Miscellaneous Provident Funds	32,44,600	16,02,299	9,13,587	39,33,312	4,892
State Government Insurance Fund	6,42,43,060	1,31,50,379	69,79,987	7,04,13,452	36,59,869
Total Government of Mysore	11,11,74,978	3,61,64,952	3,36,43,859	11,36,96,039	45,51,873
GOVERNMENT OF PEPUSU					
General Provident Fund	9,77,828	2,97,299	1,49,149	11,25,978	31,779
Contributory Provident Fund	44,388	—5,391	..	38,997	657
Total Government of PEPUSU	10,22,216	2,91,908	1,49,149	11,64,975	32,436
GOVERNMENT OF RAJASTHAN					
State Savings Bank Deposits	(a) 11,84,026	37,463	2,49,044	9,72,445	61,369
General Provident Fund	(a) 9,01,616	1,48,396	1,27,493	9,22,519	33,647
Contributory Provident Fund	(a) 1,19,33,300	17,79,806	8,84,792	1,28,28,314	4,21,899
Other Miscellaneous Provident Funds	(a) 5,342	..	3,921	1,421	..
State Government Insurance Fund	(a) 16,51,104	3,06,461	74,079	18,83,486	59,776
Other Accounts	13,527	—14,530	—1,063	..	..
Total Government of Rajasthan	1,56,88,915	22,57,596	13,38,326	1,66,68,135	5,76,521
GOVERNMENT OF SAURASHTRA					
General Provident Fund	(a) 10,00,731	2,60,620	3,24,791	9,36,560	33,361
Contributory Provident Fund	2,88,454	2,47,339	64,879	4,70,923	2,973
Other Miscellaneous Provident Funds	—392	..	..	—392	..
Total Government of Saurashtra	12,88,793	5,07,959	3,89,670	14,07,691	37,274
GOVERNMENT OF TRAVANCORE-COCHIN					
State Savings Bank Deposits	5,46,03,169	2,38,67,417	3,02,87,314	4,81,83,272	11,82,000
General Provident Fund	1,13,69,964	19,61,860	11,31,955	1,21,99,869	4,62,000
Defence Savings Provident Fund	—2,880	23,213	17,891	(b) 2,442	..
Contributory Provident Fund	30,17,622	8,75,728	73,813	38,19,537	1,35,661
Other Miscellaneous Provident Funds	67,178	—15,815	1,475	49,888	992
State Government Insurance Fund	34,64,715	40,52,625	38,66,707	(c) 36,50,633	16,814
Total Government of Travancore-Cochin	7,25,19,708	3,07,65,028	3,53,79,155	6,79,05,581	17,66,867

(a) Differs from last year's closing balance due to correction since made.

(b) Excludes Rs. 10,000 held in the Investment Account.

(c) Excludes Rs. 1,31,06,456 held in the Investment Account.

No. 102 -- ACCOUNT of the FAMINE RELIEF FUND for the year ended 31st March, 1954

	Balance on 1st April 1953			Receipts							Payments				Balance on 31st March 1954			
	Cash Balance	Investments	Total	A -- Famine Relief Fund				B -- Investment Account			A -- Famine Relief Fund				Total	Cash Balance	Investments (b)	Gross Balance
				Transfers from the Revenue Account	Interest Receipts	Reconveyance of Famine Expenditure	Other Receipts	Sale of Securities	Transfers to the Revenue Account	Loss on realisation of Securities	Other Payments	Purchase of Securities						
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17		
Central Government (Vindhya Pradesh)	Rs. 17,34,000	..	..	..	..	..	..	..	..	..	..	..	..	Rs. 17,34,000	..	..	Rs. 17,34,000
Government of Andhra	..	..	..	5,00,000	..	..	..	..	..	..	..	..	..	5,00,000	..	..	5,00,000
Government of Assam	19,21,003	..	..	1,43,425	..	128	..	..	..	..	..	..	..	20,64,428	..	..	20,64,428
Government of Bihar	60,081	10,73,281	..	..	31,989	..	68,018	1,00,707	..	..	..	..	..	32,856	11,32,485	..	11,65,341
Government of Bombay	(a) 10,07,383	(a) 81,08,992	..	10,00,396	2,01,560	1,23,990	680	35,99,637	30,00,033	..	..	..	..	10,00,397	61,08,312	..	71,08,709
Government of Madhya Pradesh	(a) 1,957	54,09,453	..	..	1,62,893	..	..	1,63,739	1,64,000	..	..	..	..	1,606	54,69,453	..	54,71,419
Government of Madras (Composite)	(a) 8,79,106	..	..	5,00,000	..	..	..	5,00,000	..	..	..	..	..	11,79,106	..	..	(c) 11,79,106
Government of Madras (Residuary)	(f) 11,79,106	..	..	..	..	..	..	..	..	..	..	..	..	11,79,106	..	..	11,79,106
Government of Orissa	74,013	45,282	..	1,25,000	..	..	..	1,56,866	34,843	..	..	..	..	1,96,635	..	..	12,41,917
Government of Punjab	1,00,000	..	..	1,00,000	..	..	..	1,00,000	..	..	..	..	..	2,00,000	..	..	2,00,000
Government of Uttar Pradesh	(a) 35,72,628	57,64,837	..	10,00,000	1,70,743	4,23,400	..	21,84,143	10,22,697	..	..	..	..	27,01,182	57,64,837	..	30,63,665
Government of West Bengal	(a) 5,11,833	(a) 9,93,546	..	..	..	..	..	..	..	..	..	..	..	5,11,833	9,93,546	..	15,05,379
Government of Hyderabad	14,60,543	..	..	1,74,000	1,27,242	..	..	49,28,285	7,03,000	..	..	..	..	10,58,828	46,27,000	..	56,85,828
Government of Madhya Bharat	21,29,299	2,50,98,696	..	..	7,87,360	..	..	9,37,380	(d) 16,40,062	..	..	..	..	13,51,702	2,50,23,651	..	2,63,75,313
Government of Mysore	..	(a) 50,98,879	..	(c) 1,25,707	1,60,000	1,76,891	1,50,000	9,37,380	(d) 16,40,062	..	..	..	..	..	32,04,003	..	32,04,003
Government of Rajasthan	(a) 20,44,933	(a) 25,583	..	30,00,000	..	..	..	21,05,615	(c) 19,79,187	..	1,26,428	..	..	1,08,820	1,809	..	1,10,629
Government of Saurashtra	(a) 85,852	..	..	5,00,000	..	..	..	30,85,159	49,07,498	..	..	..	..	2,63,852	..	..	2,63,852
Government of Travancore-Cochin	2,19,978	10,96,567	..	25,000	1,107	..	..	20,107	..	..	..	..	..	2,46,085	10,96,567	..	13,41,652

(a) Differs from the last year's closing balance by reason of correction since made.

(b) The Nominal and the Market Values of the securities held in the Famine Relief Investment Account on 31st March, 1954 are as follows—

	Nominal Value	Market Value	Nominal Value	Market Value
Bihar	Rs. 10,71,300	Rs. 10,02,949	Hyderabad	Rs. 46,27,000
Bombay	58,11,200	52,99,004	Madhya Bharat	2,64,33,125
Madhya Pradesh	54,40,800	50,85,643	Mysore	Not known.
Orissa	3,57,000	9,10,640	Rajasthan	Nil
Uttar Pradesh	53,56,300	49,23,771	Travancore-Cochin	1,00,000
West Bengal	10,10,500	9,37,983		99,031

(c) See foot note below account No. 5 against XLIII—Transfer from Famine Relief Fund.

(d) Consists of Rs. 14,46,875 under 64—Famine, Rs. 44,187 under XLIII—Transfer from Famine Relief Fund and Rs. 1,50,000 transferred under 'LI—Extraordinary'.

(e) Represents balance on 30th September, 1953.

(f) Represents balance on 1st October, 1953.

Appropriation for Reduction or Avoidance of Debt

The credits brought to account under this head are divided into two categories:—

(a) Sinking Funds for State Loans.

(b) Other Appropriations.

2. As explained in the Note on "23—Appropriation for Reduction or Avoidance of Debt" under "Section E—Debt Services" (page 282), the head (a) is credited with the amounts set apart each year for the Sinking Funds created for State Loans by charge to the Revenue expenditure head "23—Appropriation for Reduction or Avoidance of Debt" (see Account No. 42), and are debited with charges connected with redemption of debt either by purchase and cancellation or by direct discharge. On actual cancellation of the stock, the nominal value of the cancelled securities is shown as debt discharged in Account No. 92-A.

The nature of the transactions under "(b) Other Appropriations" has been explained in the note under "23—Appropriation for Reduction or Avoidance of Debt" (page 282).

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.

103—STATEMENT showing the AMOUNTS APPROPRIATED from REVENUE during the year ended 31st March 1954 on account of SINKING FUNDS for PROVINCIAL LOANS and the APPLICATION thereof during the year

	Balance, 1st April 1953	Transactions during 1953-54				Balance, 31st March 1954
		Amount appropriated from Revenue (see Account No. 42) and Interest on Investments, etc.	Realisation of Investments	Amount expended in purchase of Securities for cancellation and other payments	Addition to Investments	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
STATE GOVERNMENTS						
GOVERNMENT OF ASSAM						
Sinking Fund for 3 per cent Loan, 1952	(a)1,58,958	—1,58,758	..	..	..	200
Amount held in the Sinking Fund Investment Account.	..	..	..	..	..	..
Cash Balance in the Sinking Fund	(a)1,58,958	..	..	..	..	200
GOVERNMENT OF BIHAR						
Sinking Fund for Industrial Housing Scheme	23,415	23,883	..	..	..	47,298
Amount held in the Sinking Fund Investment Account.	..	..	..	..	..	..
Cash Balance in the Sinking Fund	23,415	..	..	..	..	47,298
GOVERNMENT OF BOMBAY						
Sinking Fund for 3 per cent Loan, 1955	(a)2,14,32,328	19,65,744	..	6,45,660	..	2,27,52,412
Sinking Fund for 3 per cent Loan, 1956	1,85,25,132	19,03,155	..	10,63,243	..	1,93,65,044
Sinking Fund for 3 per cent Loan, 1958	(a)1,41,61,228	17,50,226	..	28,859	..	1,58,82,595
Sinking Fund for 3 per cent Development Loan, 1962.	1,11,67,850	42,23,213	..	7,77,361	..	1,46,13,702
Sinking Fund for 3 per cent Development Loan, 1960.	49,95,813	27,97,326	..	1,686	..	77,91,453
Sinking Fund for 3 per cent Tapi Irrigation Development Loan, 1961.	6,14,902	6,28,665	..	6,052	..	12,37,515
Sinking Fund for 3½ per cent Development Loan, 1962.	24,22,803	24,32,057	..	4,64,097	..	43,90,763
Sinking Fund for 4 per cent Development Loan, 1964.	..	25,90,544	..	9,430	..	25,81,114
Sinking Fund for Industrial Housing Loan, 1950-51.	2,18,175	2,27,615	..	84	..	4,45,706
Sinking Fund for Industrial Housing Loan, 1951-52.	..	1,37,000	..	517	..	1,36,483
Amount held in the Sinking Fund Investment Account.	7,22,67,889	..	3,10,63,838	..	4,66,96,392	(b)8,79,00,443
Cash Balance in the Sinking Fund	12,70,342	..	..	..	..	12,96,344
GOVERNMENT OF MADHYA PRADESH						
Sinking Fund for 3 per cent Loan, 1955	(a)28,60,412	2,42,162	..	346	..	31,02,228
Sinking Fund for 3 per cent Loan, 1956	33,45,387	2,62,516	..	1,218	..	36,06,685
Sinking Fund for 3 per cent Loan, 1958	22,16,094	2,40,901	..	322	..	24,56,673
Sinking Fund for 3 per cent Loan, 1964	39,29,019	7,00,545	..	840	..	46,28,724
Sinking Fund for 3 per cent Loan, 1960	9,91,232	3,30,468	..	1,001	..	13,20,699
Sinking Fund for 3½ per cent Loan, 1962	(a)3,10,185	3,17,796	..	1,748	..	6,26,233
Amount held in the Sinking Fund Investment Account.	(a)98,85,206	..	..	..	13,15,373	(b)1,12,00,639
Cash Balance in the Sinking Fund	(a)37,67,064	..	..	..	..	45,40,603

(a) Differs from the last year's closing balance by reason of correction since made.

(b) The face value of Securities held in the Sinking Fund Investment Account on 31st March, 1954.

Rs.
Bombay 8,80,29,000
Madhya Pradesh 1,13,79,400

No. 103—STATEMENT showing the AMOUNTS APPROPRIATED from REVENUE during the year ended 31st March, 1954 on account of SINKING FUNDS for PROVINCIAL LOANS and the APPLICATION thereof during the year—*contd.*

	Balance, 1st April 1953		Transactions during 1953-54			Balance, 31st March 1954	
	(c) Balance 1st October 1953	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	(d) Balance 30th September 1953	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF MADRAS (COMPOSITE)							
Sinking Fund for 2 per cent Loan, 1955							
Sinking Fund for 3 per cent Loan, 1956							
Sinking Fund for 3 per cent Loan, 1958							
Sinking Fund for 3 per cent Loan, 1959							
Sinking Fund for 3 per cent Loan, 1960	5,31,30,636	1,06,29,547	..	89,87,753	..	5,47,72,430	
Sinking Fund for 2½ per cent Loan, 1961							
Sinking Fund for 3½ per cent Loan, 1962							
Sinking Fund for 4 per cent Loan, 1964							
Sinking Fund for 3 per cent Development Loan, 1960							
General Sinking Fund							
Amount held in the Sinking Fund Investment Account	1,73,47,867	..	29,45,500	..	29,45,437	(b)1,73,47,804	
Cash Balance in the Sinking Fund	3,57,82,789	..	..	..	..	3,74,24,626	
GOVERNMENT OF MADRAS (RESIDUARY)							
Sinking Fund for 3 per cent Loan, 1955							
Sinking Fund for 3 per cent Loan, 1956							
Sinking Fund for 3 per cent Loan, 1958							
Sinking Fund for 3 per cent Loan, 1959							
Sinking Fund for 3 per cent Loan, 1960	5,47,72,430	2,68,300	..	..	..	5,50,40,730	
Sinking Fund for 2½ per cent Loan, 1961							
Sinking Fund for 3½ per cent Loan, 1962							
Sinking Fund for 4 per cent Loan, 1964							
Sinking Fund for 3 per cent Development Loan, 1960							
General Sinking Fund							
Amount held in the Sinking Fund Investment Account	1,73,47,804	..	..	..	..	(b)1,73,47,804	
Cash Balance in the Sinking Fund	3,74,24,626	..	..	..	..	3,76,92,926	
GOVERNMENT OF ORISSA							
Sinking Fund for Industrial Housing Scheme	47,400	3,21,000	..	..	..	3,68,400	
Sinking Fund for Electricity . . . . .	..	10,00,000	..	..	..	10,00,000	
Sinking Fund for State Transport Service	6,90,000	3,00,000	..	..	..	9,00,000	
Amount held in the Sinking Fund Investment Account . . . . .	..	..	..	..	..	..
Cash Balance in the Sinking Fund	6,47,400	..	..	..	..	22,68,400	
GOVERNMENT OF UTTAR PRADESH							
Sinking Fund for 5 per cent Loan, 1944	2,71,590	..	..	200	..	2,71,300	
Sinking Fund for 3 per cent Loan, 1961-66	2,530	2,55,025	..	2,54,272	..	3,283	
Sinking Fund for 3 per cent Loan, 1952	13,73,576	..	..	2,07,200	..	11,66,376	
Sinking Fund for 3 per cent Loan, 1958	1,59,16,315	24,37,907	..	5,40,211	..	1,78,14,011	
Sinking Fund for 3 per cent Loan, 1960	99,98,807	14,82,435	..	3,54,150	..	1,11,27,092	
Sinking Fund for 2½ per cent Loan, 1961	99,35,825	16,70,934	..	3,88,605	..	1,12,18,154	
Sinking Fund for 3½ per cent Loan, 1962	14,88,749	18,94,450	..	3,16,883	..	30,66,316	
Sinking Fund for Development Loan	(a)3,52,49,861	92,59,899	..	75,552	..	4,44,34,203	
Sinking Fund for 4 per cent Loan, 1964 . . . . .	..	40,06,591	..	25,505	..	39,81,086	
Amount held in the Sinking Fund Investment Account	7,23,67,228	..	..	..	1,80,57,458	(b)9,04,24,686	
Cash Balance in the Sinking Fund	(a)18,69,935	..	..	..	..	26,57,140	

(a) Differs from the last year's closing balance by reason of correction since made.

(b) The face value of Securities held in the Sinking Fund Investment Account on 31st March, 1954—

	Rs.		Rs.
Madras (Composite)	3,73,67,000	Uttar Pradesh	9,45,64,600
Madras (Residuary)	1,73,87,000		

(c) In respect of Government of Madras (Residuary) only.

(d) In respect of Government of Madras (Composite) only.

No. 103—STATEMENT showing the AMOUNTS APPROPRIATED FROM REVENUE during the year ended 31st March, 1954 on account of SINKING FUNDS for PROVINCIAL LOANS and the APPLICATION thereof during the year—*concl'd.*

	Balance, 1st April 1953	Transactions during 1953-54				Balance, 31st March 1954
		Amount appropriated from Revenue (see Account No. 42) and Interest on Investments, etc.	Realisation of Investments	Amount expended in Purchase of Securities for cancellation and other payments	Addition to Investments	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF WEST BENGAL						
Sinking Fund for 3½ per cent Loan, 1962	13,32,000	14,65,712	..	..	..	27,97,712
Sinking Fund for 4 per cent Loan, 1964 . . . .	..	13,31,000	..	..	..	13,31,000
Amount held in the Sinking Fund Investment Account.	13,32,000	..	..	..	26,89,600	(b) 40,21,600
Cash Balance in the Sinking Fund . . . .	..	..	..	..	..	1,07,112
GOVERNMENT OF HYDERABAD						
Sinking Fund of Hyderabad Government	(a)	13,51,64,722	..	34,542	..	13,71,86,504
Amount held in the Sinking Fund Investment Account.	..	..	..	..	13,62,32,832	(b)13,62,32,832
Cash Balance in the Sinking Fund	(a)20,56,324	..	..	..	..	9,53,672
GOVERNMENT OF MYSORE						
Sinking Fund for Mysore Loans	5,17,86,523	58,07,000	..	..	..	5,75,93,523
Amount held in the Sinking Fund Investment Account.	5,17,86,523	..	..	..	58,07,000	(b)5,75,93,523
Cash Balance in the Sinking Fund . . . .	..	..	..	..	..	..
GOVERNMENT OF P.E.P.S.U.						
Sinking Fund for Bhakra Nangal Project . . . .	..	40,00,000	..	..	..	40,00,000
Amount held in the Sinking Fund Investment Account.	..	..	..	..	..	..
Cash Balance in the Sinking Fund . . . .	..	..	..	..	..	40,00,000
GOVERNMENT OF SAURASHTRA						
Sinking Fund for 3 per cent Bhavnagar State Bonds, 1960.	8,24,600	1,08,213	..	2,991	..	(b) 9,29,822
Sinking Fund for 3 per cent Porbandar New Water Supply Project Loan, 1975.	17,600	..	..	..	..	17,600
Amount held in the Sinking Fund Investment Account.	3,00,000	..	..	..	4,94,687	(b)7,94,687
Cash Balance in the Sinking Fund	5,42,200	..	..	..	..	1,52,735
GOVERNMENT OF TRAVANCORE-COCHIN						
Sinking Fund for 3½ per cent Travancore Loan, 1956.	32,97,258	3,24,736	..	..	..	36,21,994
Sinking Fund for 3 per cent Travancore Loan, 1952-54.	2,01,74,171	16,31,655	..	1,65,33,941	..	52,71,885
Sinking Fund for 3½ per cent Cochin Loan, 1956-61.	19,18,246	1,78,885	..	..	..	20,97,131
Sinking Fund for 3 per cent Cochin Loan, 1955-58.	58,15,481	5,98,237	..	913	..	64,12,805
Amount held in the Sinking Fund Investment Account.	1,99,71,467	..	92,46,905	..	6,41,671	(b)1,13,66,223
Cash Balance in the Sinking Fund	1,12,33,689	..	..	..	..	60,37,582

(a) Differs from the last year's closing balance by reason of correction since made.

(b) The face value of securities held in the Sinking Fund Investment Account on 31st March, 1954:—

West Bengal	Rs. 40,21,600
Hyderabad	13,59,55,000
Mysore	Not known
Saurashtra	8,00,000
Travancore-Cochin	1,13,96,400

Silver Redemption Reserve: Purchases and Sales of Silver

The Silver Redemption Reserve has been established to provide for the liability imposed upon Government by the Reserve Bank of India Act to pay full face value for surplus rupees which Government may be required to take over from the Bank under sub-section (1) of Section 36 of the Act. The institution of the Reserve Bank involved changes of far reaching significance in the currency organisation of Government and the machinery by which purchases and sales of silver are effected. The following are the principal changes which have been effected from 1st April 1935, the date on which the Reserve Bank of India was established:—

- (1) The Gold Standard Reserve has been abolished.
- (2) The management of the currency including the note issue has been transferred to the Reserve Bank, this involving the disappearance of the Paper Currency Reserve from the Government books.
- (3) A new account called the Surplus Silver Stock Account has been introduced.
- (4) A new reserve called the Silver Redemption Reserve has been created.

A short description of the bearing of each of these changes on the financial system of the Central Government and of the accounting arrangements involved is given below:—

Gold Standard and Paper Currency Reserves

2. With the passing of the Reserve Bank of India Act, the responsibility for maintaining exchange, for keeping the Central Government supplied with all the funds required by them in England and for the management of the currency system has devolved on the Reserve Bank. The Gold Standard Reserve accordingly ceased to exist from 1st April 1935 and the Paper Currency Reserve, after its composition had been suitably modified to conform to the provisions of the Reserve Bank of India Act, was handed over to the Bank. On 1st April 1935, the note issue stood at Rs. 1,86,10,23,276. Against this, the assets of the two Reserves were amalgamated, and the assets transferred to the Issue Department of the Bank as cover against the note issue were as follows:—

	Value in Rs.
(a) Gold	41,12,16,885
(b) Sterling Securities	13,52,91,753 converted at 1s.
(c) Rupee Coins	49,99,92,674 6d. the rupee.
(d) Rupee Securities	43,05,18,964

	1,83,10,23,276

The Rupee Securities held in the Paper Currency Reserve on the 31st March, 1935 amounted to Rs. 35,89,71,125. The enhancement of these securities to Rs. 43,05,18,964 at the time of the transfer to the Bank involved a corresponding reduction of the Sterling Securities left over after the transfer by £5,366,088 (Rs. 7,15,47,839).

The surplus in the two Reserves which became available for general purposes of Government after providing the cover required by the Bank in the form indicated above aggregated Rs. 53½ crores being the equivalent of the corpus of the Gold Standard Reserve, namely, £40 millions, on the 31st March 1935. The assets thus lapsing to Government consisted of 27,25,37,585 surplus rupee coins, 13,12,47,327 *tolas* of silver bullion valued at rupee one per standard *tola* and sterling assets of the value of Rs. 12,95,48,421. The surplus silver thus remaining has been accounted for in the manner indicated in paragraph 3 below. Of the sterling assets left over, securities of the market value of £7½ millions (Rs. 10 crores) were used to form the Silver Redemption Reserve, the balance, namely,

Rs. 2,95,48,421 being utilised for reducing the outstanding silver debt of Government by crediting the amount to the head "Purchases and Sales of Silver."

Surplus Silver Stock Account

3. *Proforma* account called "Surplus Silver Stock Account" has been opened, to which there was debited the surplus silver retained by Government after the delivery of 49,99,92,674 whole rupees to the Bank under Section 35 of the Reserve Bank of India Act. The account is maintained in terms of weight of silver, i.e. in standard *tolas* and is divided into two main parts, namely, "Coined Stock" and "Uncoined Stock". The former is the account of surplus current rupee coins and the latter that of all silver bullion and uncurrent silver coins of all denominations. Uncurrent silver coins returned to Government by the Bank is debited to the "Uncoined Stock" account and current coins of an equivalent amount are handed over to the Bank from the "Coined Stock" account, the total of the surplus Silver Stock Account remaining unchanged by these transactions except for small reductions due to differences between the weight of the current coins handed over to the Bank and that of the uncurrent coins received from it. On the other hand the stock of silver held in this account is increased by any rupee coin returned to Government by the Reserve Bank under Section 36 (1) of the Reserve Bank of India Act and reduced by the amount of any rupees delivered to the Bank under Section 36(2) of the Act or by the amount of silver disposed of by sale. The surplus Silver Stock is also decreased by the issue of silver for quaternary coinage and is increased by the return of standard silver coins in exchange for quaternary coins and one rupee notes. The minting of quaternary coins has, however, since been stopped from March, 1946.

4. The stock of surplus current rupees is held on behalf of Government by the Reserve Bank, which submits a monthly account to the Accountant General, West Bengal, while the "Uncoined Stock" is held in the custody of the Secretary of State for Commonwealth Relations and the Mints. The *proforma* account of both these parts is prepared annually by the Accountant General, West Bengal, and is subject to audit by the Comptroller and Auditor General. The Stock Accounts and the results of the audit of these accounts are also included in the Appropriation Accounts of the Central Government and the Audit Report thereon.

Silver Redemption Reserve

5. As stated above, a Silver Redemption Reserve was created with a balance of £7½ millions worth of sterling securities. The primary object of this Reserve is to provide sterling assets for transfer to the Issue Department of the Bank against delivery by the bank of rupee coins in accordance with the proviso to Section 36(1) of the Reserve Bank of India Act. Except for some small amount of cash held in the cash balances the balance of the Reserve is invested in sterling securities. The reserve including the invested portion was in the custody of the Secretary of State for Commonwealth Relations upto 31st March, 1953 when it was transferred to the High Commissioner for India in London.

6. The original intention was to maintain this Reserve at a market value of Rs. 10 crores. It would 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 are regarded as available for replenishment of the Reserve only to the extent of any deficiency caused by previous payments to the Bank, any excess in the corpus of the Reserve over Rs. 10 crores being credited to the head "Purchases and Sales of Silver". As a matter of accounting machinery and in order to avoid the record of silver sales under two different heads, all such sales were recorded in the first place under the head "Purchases and Sales of Silver" any amount appropriated to the Silver Redemption Reserve being credited to the Reserve being credited to the Reserve. Capital depreciation constituted the first charge on the interest realised on these securities held in the Reserve and only the net amount of interest in any year, after making good any depreciation suffered during that year, was creditable to revenue under the head "XX—Interest". If in any year there was a net appreciation in investments belonging to the Reserve the amount of such appreciation together with all the interest receipts of that year were creditable to revenue.

7. In accordance with the decision of the Partition Council, Pakistan was to get 17½% of the reserve, but as the securities in question were transferred to Pakistan in January, 1952, the entire balance in the reserve was brought forward in the Post-Partition Accounts.

8. Prior to Partition the reserve was maintained at the prescribed level by buying or selling securities towards the end of the year. This practice was abandoned after partition by the Commonwealth Relations Office of the Government of United Kingdom who were maintaining the reserve as agents of the Government of India. The difference between the market value of the reserve and the prescribed limit of Rs. 10 crores was made up by earmarking a portion of the Government of India cash balances held by the Commonwealth Relations Office. This earmarking was also dropped later by the Commonwealth Relations Office with the result that the reserve was shown only at the current market value of the securities held in it. Thus at the time of the transfer of the securities to the Pakistan Government, the reserve stood at the market value of £7,222,895 10 sh. 11d. Accordingly, securities amounting to £1,264,006 14sh. 4d. being 17½% of the total balance were transferred to the Pakistan Government. The Fund was accordingly maintained at the market value of the securities held in it.

During the current year it was decided that the Fund should be maintained at the figure of Rs. 8.25 crores representing 82½% 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 re-introduced.

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 "P-Deposits and Advances." A running account of the Reserve including the invested portion and the results of audit are included annually in the Appropriation Accounts of the Central Government and the Audit Report thereon.

Purchases and Sales of Silver

10. This head replaces the head "Gain or Loss on Revaluation, Sale, Transfer, etc. of Assets of the Paper Currency Reserve—Losses on Sales of Silver" which was formerly used as a suspense head to accommodate the book losses arising out of sales of Currency Reserve silver since 1927-28. As each tola of standard silver held in the Paper Currency Reserve was valued at Re. 1 in the Currency accounts, the deficiencies caused by differences between the standard value of the silver sold and the sale proceeds had to be made good from treasury balances usually by issues of *ad hoc* treasury bills to the Paper Currency Reserve. The loss on sales of silver since the commencement of selling operations and the unadjusted balance under the Suspense head "Sale of silver" which are in fact represented by a corresponding portion of the Public Debt of the Central Government, amounted to about Rs. 44.61 crores to end of 1934-35, and this figure was taken as the opening balance of the head "Purchases and Sales of Silver" on 1st April 1935. As explained in paragraph 2 above, a sum of Rs. 2,95,48,421 being the equivalent of surplus sterling assets which lapsed to Government, on the closing down of the Gold Standard Reserve, after allowing for Rs. 10 crores retained to constitute the Silver Redemption Reserve, was taken to the credit of this head in the accounts for 1935-36. The net profit from the circulation of quaternary coinage is credited to this head. The value of silver transferred from quaternary coinage was similarly credited to the same head. (The minting of these coins has been stopped from March 1946.) The outstanding debits are being gradually reduced by proceeds of silver sales and other receipts in the manner set forth in paragraph 6 above. Further debits to this head consist mainly of (a) Payments to the Reserve Bank for return of coin under Section 36 (1) of the Reserve Bank of India Act, except in so far as such payments are to be made in the form of sterling assets from the Silver Redemption Reserve; (b) amount of standard silver rupees returned by the Reserve Bank in exchange for quaternary rupees; and (c) incidental charges connected with silver sales including shipment of silver. Since 1st April 1935, the date on which the Paper Currency Reserve was handed over to the Reserve Bank, all sales of silver on Government Account are being made out of the Surplus Silver Stock mentioned in paragraph 3 above, the sales being reflected in reduction of stock.

No. 104—ACCOUNT of the SILVER REDEMPTION RESERVE showing the AMOUNTS accruing to and paid from the RESERVE during 1953-54 the BALANCES held in the RESERVE at the beginning and at the close of the year and the form in which the BALANCE of the RESERVE was held on 31st March 1954.

Balance on 1st April, 1953	Amounts accruing to the Reserve during 1953-54					Amounts paid from the Reserve during 1953-54				Balance on 31st March, 1954
	Proceeds of Sales of Silver Appropriated <i>vide</i> Account No. 105	Payments by the Reserve Bank under Sections 36 (2) and 36 (3) of the Reserve Bank Act	Profits from casual sales of gold by the Reserve Bank	Interest and dividends on Investments less Depreciation	Capital Appreciation of Investments	Total	Value of assets made over to the Reserve Bank under Section 36(1) of the Reserve Bank Act	Amount transferred to Revenue <i>vide</i> Account No. 41	Amount transferred to the head "Purchases and Sales of Silver" <i>vide</i> Account No. 41		Total
£	£	£	£	£	£	£	£	£	£	£
6,002,529	(c)166,033	(b)86,648	255,681	..	70,810	..	70,810	(a) 6,187,500

	Nominal value, £
(a)	
3 per cent National Defence Loans, 1954-58	1,039,500
3 per cent War Loan, 1955-59	1,353,000
2½ per cent Funding Loan, 1952-57	1,187,757
2½ per cent National War Bonds, 1954-56	618,750
3 per cent Serial Funding Stock, 1955	639,544
2½ per cent Funding Loan, 1956-61	1,252,598
Estimated market value	6,041,149
Earmarked Cash Balance	6,089,277
	88,223
	6,187,500

(b) The Capital appreciation of securities has not been transferred to revenue but kept in the reserve.

(c) Full amount of interest on investments has not been transferred to revenue. A portion has been kept in the reserve in the form of earmarked cash balance.

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. In subsequent years also the rates of Excise and Import duties have varied from time to time according to the taxation policy of the Central Government. The share creditable to the Central Road Fund has, however, been retained at the old rate of two annas and six pies per gallon.

2. The entire proceeds of the duties are credited to the head "I—Customs" or "II—Union Excise Duties" according as they represent import or excise duties, but at the end of each year an amount, equivalent to the share creditable to the Central Road Fund after deduction of a certain portion in respect of motor spirit used for aviation purposes, is transferred as a block grant to the Central Road Fund by debit to the head "50—Civil Works—Block Grant for transfer to Central Road Fund." The annual grants are credited to the deposit head "Central Road Fund" in "Section P—Deposits and Advances—Deposits not bearing interest", and unexpended balances do not lapse at the end of the financial year. The amount credited to the Fund is distributed as follows :—

(a) A portion equal to twenty per cent is retained by the Central Government as a Central reserve (the Central reserve was 10 per cent upto the 31st March, 1934 and 15 per cent from the 1st April, 1934 to 31st March, 1948) which is applied firstly to defray the cost of administering the Road Development Fund, and thereafter expended upon such Schemes for research and intelligence and upon such special grants-in-aid as the Central Government may approve.

(b) Out of the remainder a portion is allocated for expenditure in each State and territory specified in the First Schedule to the Constitution of India, as near as possible in the ratio which the consumption of taxed motor spirit, other than motor spirit used in aviation, in each area for which an allocation is made, bears to the total consumption in the territory of India of taxed motor spirit, other than motor spirit used in aviation during the calendar year ending during the financial year concerned.

The balance at credit of the deposit head at the end of 1953-54 represents the amount out of the block grants held in deposit with the Central Government.

3. By an amendment of the Central Road Fund Resolution in April, 1950, a 'Special Reserve' as distinct from the 'Ordinary Reserve' has also been set up. To this Special Reserve, contributions for financing particular Road projects from sources outside the Road Fund are accepted and utilised for expenditure on such projects.

4. The subventions made from the Central Road Fund to State Governments and Central Administrations are credited to the head "P—Deposits and Advances—Other Accounts—Subventions from Central Road Fund" in the State or Central section of the accounts as the case may be.

All allotments for expenditure in States may subject to the previous approval of the Central Government to each proposal made, be expended upon any of the following objects, namely :—

(i) on the construction of new roads and bridges of any sorts ;

(ii) on the reconstruction or substantial improvement of existing roads and bridges;

(iii) on the interest and amortization of loans taken after the 21st April, 1934 but approved or sanctioned before the 19th November, 1947 and spent on the construction, reconstruction or substantial improvement of roads and bridges ;

(iv) in special cases, on the maintenance of roads and bridges, constructed, reconstructed or substantially improved from the Road Fund or from loans approved or sanctioned by the Central Government.

The allotments made to 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 377 under Section H. The expenditure on interest and amortization of loans taken after 21st April, 1934 and spent on the construction, etc., of Roads and bridges is adjusted under the head "P.—Deposits and Advances—Other Accounts—Subventions from Central Road Fund" by per contra credit to the heads "22—Interest on Debt and other obligations—D.—Transfers" and "23—Appropriation for Reduction or Avoidance of Debt." The adjustment of the amortization charges by credit to the head "23—Appropriation for reduction or Avoidance of Debt—Other Appropriations" involves a corresponding adjustment for reduction of the amount to be transferred to the Deposit head "P.—Deposits and Advances—Sinking Funds—Appropriation for Reduction or Avoidance of Debt—Other Appropriations" which is done by a credit to the head "81—Capital Account of Civil Works Outside the Revenue Account."

No. 106—ACCOUNT of the CENTRAL ROAD FUND for the year ended 31st March, 1954

	Rs.
Balance on 1st April, 1953	14,95,41,851
Appropriation to the Fund during 1953-54 (vide Account No. 70-A)	(a) 6,16,82,459
	Total
Payment out of the Fund during 1953-54	21,12,24,310
	(b) 3,67,34,204
	Balance on 31st March 1954
	17,44,90,106

(a) Includes Rs. 1,56,82,459 representing Contributions for the Special Reserve and Miscellaneous and other receipts.

(b) Includes besides subventions to State Governments and others shown in Account No. 106-A (i) allotment to Kashmir State Rs. 35,460, (ii) Expenditure of the Consulting Engineer to the Government of India (Roads) Rs. 5,12,030, (iii) Payments to Indian Roads Congress Rs. 4,446 (iv) Adjustments on account of writes back of some erroneous adjustments in previous years and (v) certain debits the corresponding credits in respect of which under the subventions head had been accounted for in the accounts of previous years; but excludes (i) certain amounts the credits in respect of which to the subventions head, have been taken in the accounts of the subsequent years and Rs. 1,24,013 representing expenditure met from the Defence Estimates in various States.

No. 106-A—ACCOUNT of SUBVENTIONS to STATE GOVERNMENTS, etc. out of the CENTRAL ROAD FUND, during the year ended 31st March 1954, 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.	Subventions from Central Road Fund during 1953-54 (See Account No. 106)			Expenditure out of the subventions during 1953-54			Balance representing amounts not spent on Road Development Projects as on 31st March 1954
	Balance on 1st April, 1953	Ordinary allotment	Grants from the Ordinary Reserve	Grants from the Special Reserve	Ordinary allotment	Grants from the Ordinary Reserve	
	(a) 1st October, 1953						(b) 30th September, 1953
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT							
Ajmer	2,37,610	2,520	..	..	..	..	2,40,130
Bhopal	4,23,164	-2,99,999	..	..	86,388	..	42,777
Bilaspur	161	..	10,528	..	..	10,528	161
Coorg	2,24,194	225	..	..	21,706	..	2,62,713
Delhi	33,90,765	64,103	..	88,131	14,73,320	..	10,81,648
Himachal Pradesh	94,076	-12,966	..	..	..	..	81,110
Kutch	2,69,375	2,65,597	..	..	2,69,375	..	2,65,597
Manipur	2,66,077	51,842	..	..	16,288	..	3,01,631
Tripura	45,584	2,989	..	..	..	..	48,553
Vindhya Pradesh	4,22,034	5,430	..	..	..	..	4,27,464
Assam	-1,039	..	..	33,93,590	..	..	-1,039
Hyderabad	6,19,561	..	..	..	..	..	(i) 6,19,561
Madhya Bharat	1,73,354	..	..	-2,729	2,729	..	(i) 1,70,625
Andaman and Nicobar Islands	68,487	365	..	..	..	..	68,842
TOTAL CENTRAL GOVERNMENT	62,23,383	80,096	10,528	34,78,992	18,53,806	10,528	44,49,673
STATE GOVERNMENTS							
Government of Andhra (c)	..	14,67,600	..	11,829	10,16,406	..	11,829
Government of Assam	1,75,949	39,28,359	(n) -19,42,952	69,02,665	30,76,531	..	(m) 75,65,886
Government of Bihar	8,49,446	9,75,400	..	..	13,53,862	..	(k) -30,045
Government of Bombay	..	72,04,200	1,29,184	..	72,04,200	1,29,184	..
Government of Madhya Pradesh	(e) 2,00,354	4,33,200	(l) 4,24,900	..	4,57,564	(f) 5,87,278	..
Government of Madras (Composite) (d)	..	18,54,389	..	23,475	18,54,389	..	23,475
Government of Madras (Residuary) (e)	..	3,69,300	..	..	3,33,387	..	..
Government of Orissa	(c) 91,657	5,14,269	(p) 40,094	..	3,35,674	(p) 83,877	..
Government of Punjab	8,74,125	2,60,100	52,344	1,58,984	12,40,432	52,344	1,58,984
Government of Uttar Pradesh	7,21,780	4,21,635	1,66,997	82,621	11,09,556	1,66,997	82,621
Government of West Bengal	(e) 3,60,502	3,90,894	5,00,000	..	7,51,396	5,00,000	..
Government of Hyderabad	..	8,57,562	..	..	8,85,109	..	..
Government of Madhya Bharat	-5,27,476	67,500	55,694	(h) 5,45,854	88,900	55,694	(h) 2,72,566
Government of Mysore	591	16,96,800	..	..	15,06,185	..	..
Government of P.E.P.S.U.	..	41,800	..	(j) 13,74,107	41,800	..	(j) 6,29,073
Government of Rajasthan	(g) -15,88,836	19,21,381	..	..	4,92,728	..	..
Government of Saurashtra	27,852	209	..	2,33,352	..	..	2,33,352
Government of Travancore-Cochin	2,77,771	7,44,500	..	..	10,22,271	..	..
TOTAL STATE GOVERNMENTS	14,63,715	2,31,39,096	-5,73,739	93,32,888	2,27,70,390	15,75,374	89,47,741

(a) For Governments of Andhra and Madras (Residuary).

(b) For Government of Madras (Composite) only.

(c) Represents transactions for the period from 1st October, 1953 to 31st March, 1954

(d) Represents transactions for the period from 1st April, 1953 to 30th September, 1953.

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

(f) The difference of Rs. 1,62,374 (Dr.) is due to an adjustment of the debit pertaining to the accounts for 1952-53.

(g) The difference of Rs. 43,783 (Dr.) is due to an adjustment of the debit pertaining to the accounts for 1952-53.

(h) The difference of Rs. 2,73,288 (Cr.) is due to an adjustment of the credit of Rs. 2,73,287 pertaining to the accounts for 1951-52 and rounding Rs. 1.

(i) Differs from last year's closing balances due to final incorporation in the accounts of the balances relating to pre-integration period.

(j) The difference of Rs. 7,45,034 (Cr.) is due to an excess credit of Rs. 1,23,200 during the year withdrawn subsequently and a short debit of Rs. 6,21,834 during the year adjusted in 1954-55.

(k) This is in write back of an excess expenditure met from the special Reserve in 1950-51. The difference of Rs. -30,045 (between the receipts and expenditure) has, however, been cleared in the accounts of subsequent year.

(l) These balances have been dropped from the accounts for 1954-55.

(m) Includes an excess debit of Rs. 8,83,221 withdrawn subsequently.

(n) This comprises (i) minus credit relating to 'Ordinary allotment' erroneously booked under 'Ordinary Reserve' readjusted in the subsequent years account Rs. 4,751 and (ii) excess credit of 1950-51 (Rs. 19,33,397) and of 1952-53 (Rs. 4,804) readjusted in the accounts for 1953-54.

REVENUE RESERVE FUND

In Madras the Fund was created during 1940-41 and was credited with the surplus yield of In Travancore-Cochin the fund was created by the State by annual appropriation certain commercial taxes after meeting the cost of their collection and the loss of revenue due to from the revenue surplus as a reserve against lean years. The amount transferred from prohibition. Since 1952-53 there is no balance in the fund. In Uttar Pradesh the fund was started in revenues is credited to the Fund by debit to the head "64-A—Transfer to the Revenue Reserve Fund" and the amount transferred to the revenue account is taken to 1941-42 from a portion of their revenue surplus of the year in order to provide for the expenditure on Civil Defence during the War. The residual balance, if due, will be utilized on post-war reconstruction. the head "LII-A—Transfer from the Revenue Reserve Fund".

No. 107—STATEMENT showing the APPROPRIATIONS to and from the REVENUE RESERVE FUND during the year 1953-54 and the balances at credit of the fund at the commencement and close of the year

	Balance 1st April, 1953		Transactions during the year 1953-54					Balance 31st March, 1954		
	Cash Balance	Investment	RECEIPTS			PAYMENTS		Cash Balance	Investments (e)	Gross Balance
			Appropriation to the Fund from Revenue side Account No. 91	Interest on Investments	Realisation of Investments	Appropriation from the Fund for expenditure	Addition to Investments			
Government of Uttar Pradesh.	Rs. 10,85,50,584	Rs. ..	Rs. ..	Rs. 4,45,532	Rs. 16,24,815	Rs. ..	Rs. 2,20,21,822	Rs. 8,85,60,109	Rs. 2,03,97,007	Rs. 10,80,60,116
Government of Travancore-Cochin.	Rs. 22,02,000	Rs. 2,97,612	Rs. ..	Rs. ..	Rs. ..	Rs. ..	Rs. ..	Rs. 22,02,000	Rs. 2,97,612	Rs. 24,99,612

(a) The face value of Securities held in the Revenue Reserve Fund Investment Account on 31st March, 1954 was as follows:—

	Rs.
Uttar Pradesh	2,07,74,000
Travancore-Cochin	2,97,600

RESERVE FUNDS

The deposits of Depreciation Reserve, Renewals Reserve and other Reserve Funds created out of the revenues of both Central and State Governments, are brought to account under this head.

No. 108—ACCOUNT showing RECEIPTS, PAYMENTS and BALANCES of RESERVE FUNDS for the year ended 31st March 1954

	Balance on 1st April, 1953	Receipts in 1953-54	Total	Payments in 1953-54	Balance on 31st March, 1954
CENTRAL GOVERNMENT					
RESERVE FUNDS BEARING INTEREST					
Renewals Reserve fund—Northern India Salt Revenue.	18,42,246	1,09,459	19,51,705	99,432	18,52,273
Renewals Reserve Fund—Prichard Salt Works Kharagoda	1,83,678	37,077	2,20,755	..	2,20,755
Depreciation Reserve Fund Overseas Communication Service.	33,16,000	6,61,400	39,77,100	..	39,77,100
Depreciation Reserve Fund—Lighthouses and Lightships	20,68,740	34,199	21,02,939	..	21,02,939
General Reserve Fund—Lighthouses and Lightships	91,95,229	14,04,134	1,05,99,363	4,24,585	1,01,74,778
Total	1,66,05,893	22,45,969	1,88,51,862	5,24,017	1,83,27,845
RESERVE FUNDS NOT BEARING INTEREST					
Special Development Fund—Funds for Assistance from Norway for Fisheries Community Development. . . . .	..	4,96,765	4,96,765	..	4,96,765
Post Office Certificates Bonus Fund	(a) 15,47,53,416	4,59,12,554	20,06,65,970	85,28,148	19,21,37,822
Sugar (Temporary) Excise Fund	2,43,24,300	90,000	2,44,14,300	7,63,900	2,36,50,400
Civil Aviation Fund	(a) 18,85,378	..	18,85,378	18,85,378	..
Funds for the relief of groundnut cultivators	2,84,619	1,422	2,86,041	5,224	2,80,817
Coal Mines Labour Housing and General Welfare Fund	3,64,37,593	2,08,65,988	5,73,03,581	2,50,60,024	3,22,43,557
Fund for India's Contribution to the United Nations Relief and Rehabilitation Administration.	11,575	..	11,575	18,090	—6,515 (c)
Fund from the sale proceeds of wheat received under the Colombo Plan.	4,22,41,237	..	4,22,41,237	3,55,51,000	66,90,237
Special Reserve Fund—Electricity	2,19,714	2,556	2,22,270	..	2,22,270
Cotton Textile Fund.	2,33,19,989	..	2,33,19,989	20,481	2,32,99,508
Railway Reserve Fund . . . . .	..	..	..	..	(b)
Coal Production Fund	99,26,153	..	99,26,153	..	99,26,153
Mica Mines Labour Welfare Fund	(a) 1,24,23,776	17,89,407	1,42,13,183	6,72,957	1,35,40,226
Reserve Fund for the Protection of Sugar Industry	32,41,069	1,63,490	34,04,559	1,89,151	32,15,408
Fund for the Benefit of cotton growers	(a) 5,03,65,808	86,36,122	5,90,01,930	1,11,76,821	4,78,25,109
Panth Piploda Reserve Fund	680	..	680	..	(c) 680
Defence Reserve Fund	2,11,464	..	2,11,464	..	(d) 2,11,464
Depreciation Reserve Fund—Government Presses	(a) 21,65,333	3,19,204	24,84,537	1,64,375	23,20,162
Fund for payment of bonus to temporary clerical personnel under the scheme of unified scale of pay.	4,99,542	—1,378	4,98,164	2,431	4,95,733
Fund from Other Assistance under Colombo Plan	32,93,311	2,23,80,000	2,56,73,311	2,23,80,000	32,93,311
Fund from Assistance under the Technical Cooperative Assistance Programme.	4,07,33,554	14,41,25,825	18,48,59,379	5,21,52,535	13,27,06,844
Fund for Development Schemes	20,40,000	..	20,40,000	..	20,40,000
Fund from the sale proceeds of American Wheat	45,52,25,407	18,72,296	45,70,97,703	20,60,78,000	25,10,19,703
Fund for Benefit of Linseed Cultivators . . . . .	..	1,31,967	1,31,967	1,757	1,30,210
Development Fund	4,68,621	..	4,68,621	4,205	4,64,416
Fund for Development Handloom Weaving Industries	14,37,505	..	14,37,505	4,9,458	9,36,077
Fund for Development of Handloom and Khadi Industries . . . . .	..	7,52,57,583	7,52,57,583	3,59,23,600	3,93,33,983
Kutch Benevolent Fund	79,923	50,000	1,29,923	23,344	1,06,579
Deposits of Depreciation Reserve of Commercial Concerns	3,40,892	2,86,000	6,26,892	2,25,952	4,00,940
Motor Transport Reserve Fund	37,544	21,947	59,491	..	59,491
Total	86,59,68,403	32,24,01,748	1,18,83,70,151	40,13,18,801	78,70,51,350
Total Central Government	88,25,74,296	32,46,47,717	1,20,72,22,013	40,18,42,818	80,53,79,195

(a) Differs from last year's closing balance by reason of correction since made.

(b) The entire balance of Rs. 1,48,90,919 is held in investment account.

(c) Excludes Rs. 14,938 held in the Investment Account of Panth Piploda Reserve Fund. Panth Piploda has been merged with Madhya Bharat with effect from 1-4-50 and the outstanding balance on that date will be written off to the Head "Miscellaneous Government Account" in subsequent years account.

(d) Excludes Rs. 2,01,002 held in investment account.

(e) Represents wrong adjustment which is being rectified in the accounts of the subsequent years.

No. 108—ACCOUNT showing RECEIPTS, PAYMENTS and BALANCES of RESERVE FUNDS for the year ended 31st March, 1954—*contd.*

	Balance, 1st April 1953	Receipts in 1953-54	Total	Payments in 1953-54	Balance, 31st March 1954
	Ra.	Ra.	Ra.	Ra.	Ra.
STATE GOVERNMENTS					
RESERVE FUNDS BEARING INTEREST					
Government of Andhra					
Deposits of Depreciation Reserve of Government Commercial concerns.	(d) 7,08,256	90,585	7,98,841	20,842	7,77,999
Government of Bihar					
Deposits of Depreciation Reserve of Government Commercial concerns.	2,19,389	9,93,167	12,12,556	..	12,12,556
Government of Madras (Composite)					
Deposits of Depreciation Reserve of Government Commercial concerns.	(c) 76,41,284	3,02,889	79,44,173	4,96,445	(e) 74,47,728
Government of Madras (Residuary)					
Deposits of Depreciation Reserve of Government Commercial concerns.	(d) 67,39,472	5,96,352	73,35,824	4,64,452	68,71,373
Government of Orissa					
Deposits of Depreciation Reserve of Government Commercial concerns.	8,43,051	5,77,080	14,20,131	6,28,155	7,91,976
Government of Uttar Pradesh					
Depreciation Reserve Fund—Irrigation	22,11,492	13,27,816	35,39,308	9,42,480	(a) 25,96,828
Depreciation Reserve Fund—Electricity	(c) 79,80,498	48,36,399	1,28,16,897	4,79,696	1,23,37,201
Contingency Reserve Fund—Electricity . . . . .	..	7,32,680	7,32,680	..	7,32,680
Total Government of Uttar Pradesh	1,01,91,990	68,96,895	1,70,88,885	14,22,176	1,56,66,709
Government of West Bengal					
Deposits of Depreciation Reserve of Government Commercial concerns.	16,84,860	13,01,593	29,86,453	..	29,86,453
Depreciation Reserve Fund—Electricity	72,000	2,22,500	2,94,500	..	2,94,500
Total Government of West Bengal	17,56,860	15,24,093	32,80,953	..	32,80,953
Government of Hyderabad					
Deposits of Depreciation Reserve of Government Commercial concerns.	(c) 1,27,88,456	44,85,691	1,72,74,147	39,46,647	1,33,27,500
Government of Mysore					
Deposits of Depreciation Reserve of Government Commercial concerns.	(c)(b) 3,58,09,515	45,62,005	4,04,32,220	14,67,229	3,89,64,991
Depreciation Reserve Fund—Electricity	(b) 2,83,82,547	49,70,100	3,33,52,647	..	3,33,52,647
Total Government of Mysore	6,42,52,162	95,32,705	7,37,84,867	14,67,229	7,23,17,638
Government of Travancore-Cochin					
Deposits of Depreciation Reserve of Government Commercial concerns.	(c) 52,58,934	67,79,379	1,20,38,313	1,56,702	1,18,81,611
Depreciation Reserve Fund—Electricity	1,01,37,567	16,69,840	1,18,07,407	..	1,18,07,407
General Reserve Fund—Transport	47,15,059	94,301	48,09,360	48,09,360	..
Total Government of Travancore-Cochin	2,01,11,560	85,43,520	2,86,55,080	49,66,062	2,36,89,018

(a) Excludes Ra. 1,47,64,437 representing Securities held in the Fund Investment Account.

(b) The balances have been brought over from Deposits not bearing Interest to Deposits bearing Interest from 1st April 1953 and the balance under Investment Accounts as on 31st March 1953 were transferred to Cash Balance Investment Account.

(c) Differs from last year's balance by reason of correction since made.

(d) The opening balance is as on 1st October 1953.

(e) Represents closing balance as on 30th September 1953.

No. 108—ACCOUNT showing RECEIPTS, PAYMENTS and BALANCES of RESERVE FUNDS for the year ended 31st March, 1954

	Balance, 1st April 1953	Receipts in 1953-54	Total	Payments in 1953-54	Balance, 31st March 1954
	Ra.	Ra.	Ra.	Ra.	Ra.
RESERVE FUNDS NOT BEARING INTEREST					
Government of Andhra (j)					
State Road Funds	10	..	10	..	10
Depreciation Reserve Fund—Electricity	6,28,706	6,97,400	13,26,106	4,462	(a) 13,21,644
Sugar Cane Cess Fund	(k) 7,02,204	2,21,772	9,23,976	74,217	8,49,759
Fund for Village Reconstruction and Harijan Uplift . . . . .	..	7,574	574	..	574
Special Reserve Fund—Electricity	1,82,175	39,615	2,21,790	..	(b) 2,21,790
Zamindari Abolition Fund	52,070	12,80,000	13,32,070	..	(c) 13,32,070
Insurance Fund	1,901	898	2,799	..	2,799
Reserve Fund for Protection of Sugar Industry	33,908	..	33,908	..	(d) 33,908
Hindu Religious and Charitable Endowments Fund	45,340	..	45,340	..	45,340
Total Government of Andhra	(l) 16,46,314	22,40,259	38,86,573	78,679	38,07,894
Government of Assam					
Fund for Development Schemes	17,97,620	2,45,180	20,42,800	24,231	(e) 20,18,569
Depreciation Reserve Fund—Government Presses	(k) 1,02,652	30,756	1,33,408	27,198	1,06,210
Deposits of Depreciation Reserve of Commercial concerns . . . . .	..	8,01,700	8,01,700	..	8,01,700
Publication Fund	25,637	1,821	27,458	7,639	19,819
Total Government of Assam	19,25,909	10,79,157	30,05,366	59,068	29,46,298
Government of Bihar					
General Police Fund . . . . .	..	53,857	53,857	53,857	..
Pension Equalisation Fund	14,85,294	1,400	14,86,694	27,000	14,59,694
Deposit Account of the Fund for Restoration of Earthquake Damage transferred from Central Government.	3,41,050	..	3,41,050	..	3,41,050
Fund for financing Public and Private Irrigation Works . . . . .	..	..	..	..	..
Post-War Reconstruction and Development Fund	2,50,00,000	..	2,50,00,000	..	2,50,00,000
Deposit on Account of State Government's share of decontrolled Sugar	14,37,864	..	14,37,864	..	14,37,864
Total Government of Bihar	2,82,64,208	55,257	2,83,19,465	80,857	2,82,38,608
Government of Bombay					
State Road Funds	2,30,76,680	2,71,51,921	5,02,28,601	2,96,54,043	2,05,74,553
Sugar Cane Cess Fund	(k) 1,74,06,603	73,45,478	2,47,52,081	34,26,914	2,13,25,167
Depreciation Reserve Fund—Government Presses	(k) 2,02,471	3,20,048	5,22,519	94,014	4,28,505
Deposits of Depreciation Reserve of Commercial Concerns	37,562	12,20,000	12,57,562	72,909	(f) 11,84,653
Reserve Fund—Dangs District	24,14,332	15,11,897	39,26,229	9,85,660	(g) 29,40,579
Bombay State Milk Fund	6	1,44,02,872	1,44,02,878	78,11,593	65,91,285
Special Development Fund . . . . .	..	134	134	..	134
Bombay State Development Fund	8,78,80,758	..	8,78,80,758	50,00,000	8,28,80,758
Debt Redemption and Avoidance Fund	2,39,917	1,22,52,773	1,24,92,690	1,20,00,294	(h) 4,92,396
Insurance Fund	(k) 15,27,605	11,27,859	26,55,464	13,67,911	(i) 12,87,553
Total Government of Bombay	13,27,85,934	6,53,32,982	19,81,18,916	6,04,13,328	13,77,05,585

- (a) Excludes Ra. 11,81,262 representing cost of Securities held in Investment Account of the Fund.
(b) Excludes Ra. 2,22,544 representing cost of Securities held in Investment Account of the Fund.
(c) Excludes Ra. 25,81,059 representing cost of Securities held in Investment Account of the Fund.
(d) Excludes Ra. 8,71,380 representing cost of Securities held in Investment Account of the Fund.
(e) Excludes Ra. 86,71,359 representing cost of Securities held in Investment Account of the Fund.
(f) Excludes Ra. 17,77,470 representing cost of Securities held in Investment Account of the Fund.
(g) Excludes Ra. 74,28,229 representing cost of Securities held in Investment Account of the Fund.
(h) Excludes Ra. 10,98,80,633 representing cost of Securities held in Investment Account of the Fund.
(i) Excludes Ra. 10,00,000 representing cost of Securities held in Investment Account of the Fund.
(j) Represents Transactions for the period from 1st October, 1953 to 31st March 1954.
(k) Differs from last year's closing balance by reason of correction since made.
(l) Represents balance as on 1st October 1953.

No. 103—ACCOUNT showing RECEIPTS, PAYMENTS and BALANCES of RESERVE FUNDS for the year ended 31st March, 1954—*contd.*

	Balance, 1st April 1953	Receipts in 1953-54	Total	Payments in 1953-54	Balance, 31st March 1954
	Rs.	Rs.	Rs.	Rs.	Rs.
Government of Madhya Pradesh					
Fund for Development Schemes	9,75,91,502	1,25,00,000	11,00,91,502	36,62,680	10,64,28,822
Fund for the Development of Hindi and State Languages . . . . .	..	1,00,000	1,00,000	..	1,00,000
Depreciation Reserve Fund—Government Presses	2,30,249	45,683	2,75,932	8,162	2,67,770
Zamindari Abolition Fund	41,15,816	—40,90,869	24,947	24,947	..
Irrigation and Power Development Fund	10,00,000	..	10,00,000	10,00,000	..
Village Development Fund . . . . .	..	20,00,000	20,00,000	..	20,00,000
Total Government of Madhya Pradesh	10,29,37,567	1,05,54,814	11,34,92,381	46,95,789	10,87,96,592
Government of Madras (Composite) (l)					
State Road Fund	366	..	366	247	119
Sugar Cane Cess Fund	8,86,996	10,62,232	19,49,228	80,146	18,69,082
Depreciation Reserve Fund—Government Presses	(h) 13,78,200	66,400	14,44,600	17,248	14,27,352
Depreciation Reserve Fund—Electricity	38,28,521	24,54,972	62,83,493	40,35,370	(a) 22,48,123
Special Reserve Fund—Electricity	23,39,138	18,61,383	42,00,521	37,28,439	(b) 4,72,082
Zamindari Abolition Fund	20,383	63,750	84,133	..	(c) 84,133
Fund for Development of Rural Water Supply	(h) 28,899	..	28,899	..	28,899
Reserve Fund For Protection of Sugar Industry	94,188	..	94,188	..	94,188
Fund for Village Reconstruction and Harijan Uplift	(h) 7,93,309	1,256	7,94,565	403	7,94,162
Insurance Fund . . . . .	..	7,460	7,460	..	7,460
Hindu Religious and Charitable Endowment Fund	(h) 1,08,710	4,41,455	5,50,165	3,89,945	(d) 1,60,220
Total Government of Madras (Composite)	94,78,710	59,58,908	1,54,37,618	82,51,798	* 71,85,820
Government of Madras (Residuary) (m)					
State Road Funds	108	..	108	106	2
Sugarcane Cess Fund	8,98,580	1,30,506	10,29,086	16,375	10,12,711
Depreciation Reserve Fund—Government Presses . . . . .	..	1,29,517	1,29,517	62,001	47,516
Depreciation Reserve Fund—Electricity	16,19,417	34,55,812	50,75,229	33,12,541	(e) 17,62,688
Special Reserve Fund—Electricity	2,89,907	9,67,715	12,57,622	6,87,676	(f) 5,89,946
Zamindari Abolition Fund	32,038	10,63,750	10,95,788	9,23,123	(g) 1,72,665
Reserve Fund for Protection of Sugar Industry	59,025	..	59,025	..	59,025
Fund for Village Reconstruction and Harijan Uplift . . . . .	..	1,059	1,059	..	1,059
Insurance Fund of Commercial Concerns	5,559	1,607	7,166	..	7,166
Hindu Religious and Charitable Endowment Fund	1,13,199	35,795	1,48,994	898	(i) 1,48,096
Total Government of Madras (Residuary)	(n) 30,17,833	57,85,761	88,03,594	50,22,720	37,80,874

*Represents balance as on 30th September 1953.

(a) Excludes Rs. 3,49,89,485 representing cost of Securities held in Investment account of the Fund.

(b) Excludes Rs. 1,15,78,212 representing cost of Securities held in Investment account of the Fund.

(c) Excludes Rs. 41,70,397 representing cost of Securities held in Investment account of the Fund.

(d) Excludes Rs. 27,15,500 representing cost of Securities held in Investment account of the Fund.

(e) Excludes Rs. 3,67,79,598 representing cost of Securities held in Investment account of the Fund.

(f) Excludes Rs. 1,19,05,418 representing cost of Securities held in Investment account of the Fund.

(g) Excludes Rs. 25,11,210 representing cost of Securities held in Investment account of the Fund.

(h) Differs from last year's closing balance by reason of correction since made.

(i) Excludes Rs. 18,11,347 representing cost of Securities held in Investment account of the Fund.

(l) Represents transactions for the period from 1st April 1953 to 31st March 1954.

(m) Represents transactions for the period from 1st October 1953 to 31st March 1954.

(n) Represents balance as on 1st October 1953.

No. 103—ACCOUNT showing RECEIPTS, PAYMENTS and BALANCES of RESERVE FUNDS for the year ended 31st March, 1954—*contd.*

	Balance, 1st April 1953	Receipts in 1953-54	Total	Payments in 1953-54	Balance, 31st March 1954
	Rs.	Rs.	Rs.	Rs.	Rs.
Government of Orissa					
Fund for Development of Forests	7,45,500	..	7,45,500	..	7,45,500
State Road Fund . . . . .	..	14,22,776	14,22,776	..	14,22,776
Depreciation Reserve Fund—Electricity	2,59,999	1,81,663	4,41,662	..	4,41,662
Zamindari Abolition Fund	5,47,100	56,23,808	61,70,908	36,72,060	24,98,848
Orissa Loan Stipend Fund	-47,959	1,53,716	1,05,457	90,444	15,013
Total Government of Orissa	15,04,640	73,81,663	88,86,303	37,62,504	51,23,799
Government of Punjab					
Depreciation Reserve Fund—Electricity	1,13,26,605	20,68,880	1,33,95,485	5,30,417	1,28,65,068
Fund for promotion of Education amongst educationally backward classes	11,321	8,00,000	8,11,321	7,76,237	35,084
Foodgrains Reserve Fund	8,72,186	51,270	9,23,456	..	9,23,456
Motor Transport Reserve Fund	1,17,492	45,443	1,62,935	21,461	1,41,474
Deposits of Depreciation Reserve of Commercial Concerns	16,47,612	15,37,429	31,85,041	8,75,333	23,09,208
Total Government of Punjab	1,39,75,216	45,03,022	1,84,78,238	22,03,948	1,62,74,290
Government of Uttar Pradesh					
State Road Fund	(b) 65,40,416	1,02,42,000	1,67,82,416	1,44,49,510	23,32,906
Hospital Fund	1,11,22,296	..	1,11,22,296	2,92,132	1,08,30,164
Fund for Development of Hindi and State Languages	1,23,182	70,200	1,93,382	75,137	1,17,945
Special Development Fund . . . . .	..	3,30,00,000	3,30,00,000	3,30,00,000	..
Magh Mela Fund	1,93,051	28,93,658	30,86,709	30,60,699	26,010
Rudrapur Township Development Fund	-90,559	77,994	-12,565	1,12,751	-1,25,316
Sugarcane Compensation Fund	-82,656	..	-82,656	..	-82,656
Depreciation Reserve Fund—Government Bus Service	1,31,66,819	36,86,270	1,68,53,089	22,61,953	(j) 1,45,91,136
Depreciation Reserve Fund—Government Presses	6,94,201	2,59,489	9,53,690	3,03,935	6,49,755
Depreciation Reserve Fund—Electricity . . . . .	..	..	..	..	..
Special Reserve Fund—Electricity	5,15,590	-5,15,590	..	..	..
Zamindari Abolition Fund	21,04,44,141	50,14,93,934	71,19,38,075	54,38,16,929	(k) 16,81,21,146
Nazul Fund, Lucknow	9,26,311	6,08,674	15,34,985	9,00,070	6,34,915
Sugar Research and Labour Housing Fund	(b) 90,51,423	..	90,51,423	21,59,879	68,91,544
Total Government of Uttar Pradesh	25,26,04,215	55,18,16,629	80,44,20,844	69,04,33,295	20,39,87,549
Government of West Bengal					
Depreciation Reserve Fund—Government Presses	(b) 6,73,891	1,32,205	8,06,096	21,076	7,85,020
Reserve Fund for Protection of Sugar Industry . . . . .	..	75,213	75,213	4,318	70,895
Fund for promotion of Education amongst the educationally backward classes . . . . .	..	12,30,000	12,30,000	12,23,634	6,366
General Reserve Fund—Cooch Behar	(b) 92,57,699	2,63,866	95,21,565	6,84,821	(a) 88,36,744
Total Government of West Bengal	99,31,590	17,01,284	1,16,32,874	19,33,849	96,99,025

(a) Excludes Rs. 21,44,338 value of Securities held in Investment account of the Fund.

(j) Excludes Rs. 49,57,945 representing cost of Securities held in Investment account of the Fund.

(k) Excludes Rs. 17,18,16,140 representing cost of Securities held in Investment account of the Fund.

(b) Differs from last year's closing balance by reason of correction since made.

No. 108—ACCOUNT showing RECEIPTS, PAYMENTS and BALANCES of RESERVE FUNDS for the year ended 31st March, 1954—*contd.*

	Balance, 1st April 1953	Receipts in 1953-54	Total	Payments in 1953-54	Balance, 31st March 1954
	Rs.	Rs.	Rs.	Rs.	Rs.
Government of Hyderabad					
State Road Funds	(l) 60,78,717	12,84,208	73,62,925	9,86,514	63,76,411
Village Development Fund	10,88,064	98,496	11,86,560	3,17,344	8,69,226
Industrial Research and Development Fund	—1,243	10,85,776	10,68,533	5,36,279	(b) 5,32,254
Fund for Development Schemes	(l) 21,69,62,897	10,48,60,510	32,18,23,407	7,21,87,870	(c) 24,96,35,537
Deposits of Depreciation Reserve of Commercial Concerns	3,34,207	1,56,977	4,91,184	42,568	4,48,616
Nizam Sagar Development Fund	38,63,507	8,57,100	47,20,607	4,22,929	42,97,678
Co-operative Marketing and Agricultural Development Fund	(l) 9,41,748	6,82,301	16,24,049	16,249	16,07,800
Securities Adjustment Reserve	53,44,600	1,86,25,000	2,39,69,600	2,38,88,113	(d) 81,487
Total Government of Hyderabad	23,45,96,517	12,76,50,368	36,22,46,885	9,83,97,866	26,38,49,019
Government of Madhya Bharat					
State Road Funds . . . . .	..	..	..	..	..
Motor Transport Reserve Fund . . . . .	..	2,58,951	2,58,951	..	2,58,951
Depreciation Reserve Fund—Electricity	1,93,444	14,65,817	16,59,261	11,78,687	(f) 4,80,574
Depreciation Reserve Fund—Government Presses	1,94,891	1,35,839	3,30,730	..	3,30,730
Depreciation Reserve Fund—Water Works	(l) 9,71,231	9,78,291	19,49,522	57	(k) 19,49,465
Depreciation Reserve Fund—Lease Lend Section (Food Department).	25,000	..	25,000	25,000	..
Zamindari Abolition Fund	60,00,000	..	60,00,000	60,00,000	..
Deposits of Depreciation Reserve of Commercial Concerns	31,40,238	12,98,828	44,39,066	..	44,39,066
Holkar State Funds	59,67,654	16,14,988	75,82,642	9,06,527	(g) 66,76,115
Gwalior State Funds	20,80,394	1,50,88,358	1,71,68,752	78,22,728	(h) 93,46,024
Gwalior Gangajali Treasury Funds	5,32,945	8,25,330	13,58,275	1,34,429	(i) 12,23,846
Funds belonging to other acceding States	1,60,470	..	1,60,470	..	(j) 1,60,470
Madhya Bharat Life Assurance Fund	—78,459	22,67,515	21,88,056	17,99,655	3,88,401
Total Government of Madhya Bharat	1,91,86,808	2,39,33,917	4,31,20,725	1,78,67,063	2,52,53,642
Government of Mysore					
Special Development Fund	(l) 1,24,15,180	23,69,358	1,47,84,538	24,29,373	1,23,55,165
Total Government of Mysore	1,24,15,180	23,69,358	1,47,84,538	24,29,373	1,23,55,165
Government of P.E.P.S.U.					
Fund for Development Schemes	1,03,20,000	4,11,776	1,07,31,776	9,05,761	(c) 98,26,015
Hospital Fund	24,15,547	..	24,15,547	22,55,037	1,60,520
Depreciation Reserve Fund—Government Presses	3,80,898	50,000	4,30,898	74,947	3,55,951
Depreciation Reserve Fund—Electricity	2,00,000	1,12,500	3,12,500	11,114	3,01,386
University Fund	5,00,000	..	5,00,000	..	5,00,000
Fund for promotion of Education amongst Educationally backward classes.	8,11,052	..	8,11,052	1,97,797	6,13,255
Total Government of P.E.P.S.U.	1,46,27,497	5,74,276	1,52,01,773	34,44,646	1,17,57,127

(b) Value of Investments under this fund on 31st March 1954 was Rs. 4,44,79,128. Pending reconciliation of balances investment account pertaining to this fund has not been opened.

(c) Excludes Rs. 7,97,80,218. value of securities held in Investment account of the Fund.

(d) " 2,38,88,113

(e) " 3,15,54,000

(f) " 11,78,687

(g) " 1,75,92,294

(h) " 9,50,83,735

(i) " 1,68,82,676

(j) " 2,37,101

(k) " 1,74,600

(l) Differs from last year's closing balance by reason of correction since made.

No. 108.—ACCOUNT showing RECEIPTS, PAYMENTS and BALANCES of RESERVE FUNDS for the year ended 31st March, 1954—concl'd.

	Balance 1st April, 1953	Receipts in 1953-54	Total	Payments in 1953-54	Balances 31st March, 1954
	Rs.	Rs.	Rs.	Rs.	Rs.
Government of Rajasthan					
Funds for Development Schemes . . . . .	..	5,82,834	5,82,834	..	5,82,834
Depreciation Reserve Fund—Government Presses	65,000	..	65,000	..	65,000
Depreciation Reserve Fund—Electricity	43,250	..	43,250	..	43,250
Deposits of Depreciation Reserve of Commercial Concerns . . . . .	..	5,000	5,000	..	5,000
Total Government of Rajasthan	1,08,250	5,87,834	6,96,084	..	6,96,084
Government of Saurashtra					
Port Reserve Fund	1,74,617	58,18,198	59,92,815	57,08,873	(a) 2,83,942
Cultivators Benefit Fund	4,08,379	796	4,09,175	97,906	3,11,269
Bhavnagar State Multipurpose Fund	8,19,371	—1,37,69,200	—1,28,89,829	—1,37,09,200	(b) 8,19,371
Railway Reserve Fund, Junagadh	19,74,908	—9,50,000	10,24,908	—9,50,000	19,74,908
Depreciation Reserve Fund - Government Power Houses	12,29,877	..	12,29,877	..	12,29,877
Public Health and Medical Relief Fund, Bhavnagar	44,976	..	44,976	..	(c) 44,976
Village Development Fund, Bhavnagar	43,746	..	43,746	..	(d) 43,746
Cultivators' Amelioration Fund, Bhavnagar	(i) 4,03,321	2,683	4,06,004	88,136	(e) 3,17,868
Bhawsinhji Polytechnic Institute Fund, Bhavnagar	(i) —11,54,645	..	—11,54,645	..	(f) —11,54,645
Porbander State Water Supply Reserve Fund	—21,72,579	1,500	—21,71,079	..	—21,71,079
Depreciation Reserve Fund—Bhavnagar Water Works	16,581	—9,868	6,713	3,512	(g) 3,201
Depreciation Reserve Fund—Road Transport Services	2,89,663	..	2,89,663	..	2,89,663
Post-war Reconstruction and Development Fund, Bhavnagar	1,29,411	..	1,29,411	..	(h) 1,29,411
Total Government of Saurashtra	22,07,626	—88,45,891	—66,38,265	—87,60,773	21,22,508
Government of Travancore-Cochin					
State Road Funds	(i) —8,06,538	..	—8,06,538	1,99,753	—8,06,291
Village Development Fund	1,05,39,772	..	1,05,39,772	..	1,05,39,772
Public Works Fund	39,88,613	..	39,88,613	39,88,613	..
Fund for Development Schemes	2,98,79,345	25,42,718	3,24,22,063	74,69,693	2,49,52,370
Industrial Research and Development Fund	3,28,449	1,20,493	4,48,942	50,100	3,98,842
Feed the Children Fund	84,607	—55	84,552	84,552	..
Transport Insurance Fund	75,873	6,341	82,214	6,341	75,873
Total Government of Travancore-Cochin	4,42,90,121	26,69,497	4,69,59,618	1,17,99,052	3,51,60,566

(a) Excludes Rs. 2,09,69,241 being the value of Securities held in Investment account of the Fund.

(b) " " 52,60,000 " " "

(c) " " 14,17,000 " " "

(d) " " 10,08,000 " " "

(e) " " 35,59,600 " " "

(f) " " 11,34,600 " " "

(g) " " 3,05,000 " " "

(h) " " 4,00,000 " " "

(i) Differs from last year's closing balance by reason of correction since made.

No. 109—ACCOUNT showing RECEIPTS, PAYMENTS and BALANCES of DEPOSITS OF LOCAL FUNDS for the year ended 31st March, 1954

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, 1953	Receipts in 1953-54	Total	Payments in 1953-54	Balance, 31st March, 1954
	(a) 1st October 1953				
	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT					
District Funds	(c) 7,64,522	13,39,671	21,04,193	15,83,039	5,21,154
Municipal Funds	(c) 24,73,624	42,31,741	67,05,365	52,34,389	14,70,976
Cantonment Funds	(c) 10,12,178	35,54,746	45,66,924	34,16,865	11,50,059
Other Funds	(c) 1,31,14,969	2,60,40,165	3,91,55,134	2,89,37,870	1,02,17,264
Total Central Government	1,73,65,293	3,51,66,323	6,25,31,616	3,91,72,163	1,33,59,453
STATE GOVERNMENTS					
GOVERNMENT OF ANDHRA					
District Funds	73,10,660	2,62,12,199	3,35,22,879	2,31,88,893	1,03,33,986
Municipal Funds	32,25,999	1,47,83,787	1,80,09,786	1,18,39,006	61,70,780
Other Funds	33,28,425	84,43,248	1,17,71,673	61,54,896	56,16,777
Total Government of Andhra	1,38,65,104	(b) 4,94,39,234	6,33,04,338	(b) 4,11,82,795	2,21,21,543
GOVERNMENT OF ASSAM					
District Funds	(c) 23,33,525	70,12,807	93,46,332	70,28,856	23,17,476
Municipal Funds	17,19,516	28,28,659	45,48,175	32,12,786	12,35,389
Other Funds	(c) —3,76,713	1,76,63,496	1,72,86,783	1,62,71,518	10,15,265
Total Government of Assam	36,76,328	2,75,04,962	3,11,81,290	2,65,13,160	46,68,130
GOVERNMENT OF BIHAR					
District Funds	2,17,42,143	5,57,82,020	7,75,24,163	4,79,64,906	2,95,59,257
Municipal Funds	44,21,070	1,84,83,532	2,29,04,602	1,76,61,513	62,43,089
Other Funds	2,92,289	2,21,824	5,14,113	1,49,047	3,65,066
Total Government of Bihar	2,64,55,502	7,44,87,376	10,09,42,878	6,57,75,466	3,51,67,412
GOVERNMENT OF BOMBAY					
District Funds	(c) 1,40,42,432	4,83,78,457	6,24,20,889	4,67,72,791	1,56,48,098
Municipal Funds	(c) —1,47,218	96,11,809	94,64,591	75,88,313	18,76,278
Other Funds	(c) 1,79,30,811	24,05,94,916	25,85,25,727	23,41,83,232	2,43,42,495
Total Government of Bombay	3,18,26,025	29,85,85,182	33,04,11,207	28,85,44,336	4,18,66,871
GOVERNMENT OF MADHYA PRADESH					
District Funds	(c) 98,80,540	3,38,63,599	4,37,44,139	3,22,08,142	1,15,35,997
Municipal Funds	(c) 31,74,698	1,29,45,832	1,61,20,530	1,31,12,069	30,08,461
Other Funds	6,13,660	11,78,268	17,91,928	12,82,982	5,08,946
Total Government of Madhya Pradesh	1,36,68,898	4,79,87,689	6,16,56,597	4,66,03,193	1,50,53,404

(a) For Andhra Government only.

(b) Represents transactions for the period from 1st October, 1953 to 31st March, 1954.

(c) Differs from last year's closing balance due to correction since made.

No. 109—ACCOUNT showing RECEIPTS, PAYMENTS and BALANCES of DEPOSITS of LOCAL FUNDS for the year ended 31st March, 1954—*contd.*

	Balance, 1st April 1953	Receipts in 1953-54	Total	Payments in 1953-54	Balance, 31st March 1954
	1st October 1953 (a)				30th Septem- ber 1953 (b)
	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF MADRAS (COMPOSITE)					
District Funds	2,23,69,312	5,16,38,767	7,40,08,079	5,79,62,316	1,60,45,763
Municipal Funds	(c) 2,37,94,079	2,44,68,861	4,82,62,940	3,67,97,136	1,14,65,804
Other Funds	(e) 1,21,07,150	1,50,96,805	2,72,03,955	1,76,06,944	95,97,011
Total Government of Madras (Composite)	5,82,70,541	(c) 9,12,04,433	14,94,74,974	(c) 11,23,66,396	3,71,08,578
GOVERNMENT OF MADRAS (RESIDUARY)					
District Funds	87,35,084	3,66,34,625	4,53,69,709	3,31,72,728	1,21,96,983
Municipal Funds	82,39,806	3,20,13,376	4,02,53,182	2,50,08,403	1,52,44,779
Other Funds	62,68,585	1,50,54,916	2,13,23,501	1,15,01,873	93,21,628
Total Government of Madras (Residuary)	2,32,43,475	(d) 8,37,02,917	10,69,46,392	(d) 6,96,83,002	3,72,63,390
GOVERNMENT OF ORISSA					
District Funds	38,19,818	1,17,99,645	1,56,19,463	1,02,10,786	54,08,677
Municipal Funds	7,76,124	33,82,290	41,58,414	31,57,268	10,01,146
Other Funds	(e) 3,10,250	9,26,839	12,37,089	8,75,514	3,61,575
Total Government of Orissa	49,06,192	1,61,08,774	2,10,14,966	1,42,43,568	67,71,398
GOVERNMENT OF PUNJAB					
District Funds	19,15,629	1,77,72,888	1,96,88,517	1,71,37,330	25,51,187
Municipal Funds	(e) 18,73,069	76,51,290	95,24,359	77,29,765	17,94,594
Other Funds	(e) 6,87,870	2,20,102	9,07,972	52,099	8,55,873
Total Government of Punjab	44,76,568	2,56,44,280	3,01,20,848	2,49,19,194	52,01,654
GOVERNMENT OF UTTAR PRADESH					
District Funds	1,30,74,413	7,39,88,719	8,70,63,132	7,05,11,173	1,65,51,959
Municipal Funds	68,57,613	2,32,27,206	3,00,84,319	2,23,06,530	77,78,289
Other Funds	18,64,681	33,90,828	52,55,509	34,29,724	18,25,785
Total Government of Uttar Pradesh	2,17,96,707	10,06,06,753	12,24,03,460	9,62,47,427	2,61,56,033
GOVERNMENT OF WEST BENGAL					
District Funds	23,95,621	84,21,129	1,08,16,750	84,64,715	23,52,035
Municipal Funds	24,20,962	1,00,24,660	1,24,54,622	95,41,239	29,13,383
Other Funds	(e) 1,25,35,981	3,14,67,681	4,40,03,662	3,13,10,369	1,26,93,293
Total Government of West Bengal	1,73,61,564	4,99,13,470	6,72,75,034	4,93,16,323	1,79,58,711

(a) For Government of Madras (Residuary) only.

(b) For Government of Madras (Composite) only.

(c) Represents transactions for the period from 1st April, 1953 to 30th September 1953.

(d) Represents transactions for the period from 1st October 1953 to 31st March 1954.

(e) Differs from last year's closing balance due to correction since made.

No. 100 —ACCOUNT showing RECEIPTS, PAYMENTS and BALANCES of DEPOSITS of LOCAL FUNDS for the year ended 31st March, 1954—concl'd.

	Balance 1st April, 1953	Receipts in 1953-54	Total	Payments in 1953-54	Balance, 31st March 1954
	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF HYDERABAD					
District Funds	1,03,49,276	58,86,738	1,62,36,014	80,57,391	81,78,623
Municipal Funds	81,18,419	65,82,700	1,47,01,119	64,81,319	82,19,800
Other Funds	1,08,02,452	78,38,479	1,84,40,931	1,04,89,444	79,51,487
Total Government of Hyderabad	2,90,70,147	2,03,07,917	4,93,78,064	2,50,28,154	2,43,49,910
GOVERNMENT OF MADHYA BHARAT					
District Funds	—43,468	71,382	27,914	..	27,914
Municipal Funds	8,83,004	22,10,736	30,93,800	23,94,546	6,99,264
Other Funds	—134	12,323	12,194	758	11,436
Total Government of Madhya Bharat	8,39,402	22,94,506	31,33,908	23,95,304	7,38,604
GOVERNMENT OF MYSORE					
District Funds	(a) 9,17,694	70,62,616	79,80,310	61,18,824	19,61,486
Municipal Funds	50,75,812	1,51,61,277	2,02,37,089	1,17,77,103	84,59,986
Other Funds	1,36,52,775	1,44,20,693	2,80,73,468	1,32,63,778	1,48,09,690
Total Government of Mysore	1,96,46,281	3,66,44,586	5,62,90,867	3,11,59,705	2,51,31,162
GOVERNMENT OF P.E.P.S.U.					
District Funds . . . . .	..	..	..	..	..
Municipal Funds	(a) 8,80,599	10,43,226	19,23,825	10,83,373	8,40,452
Other Funds . . . . .	..	..	..	..	..
Total Government of P.E.P.S.U.	8,80,599	10,43,226	19,23,825	10,83,373	8,40,452
GOVERNMENT OF RAJASTHAN					
District Funds	(a) 4,31,757	1,49,553	5,81,310	2,62,168	3,19,142
Municipal Funds	(a) 9,23,593	27,49,777	36,73,370	29,49,973	7,23,397
Other Funds	(a) 18,63,760	4,91,717	23,55,477	4,55,856	18,99,621
Total Government of Rajasthan	32,19,110	33,91,047	66,10,157	36,67,997	29,42,160
GOVERNMENT OF SAURASHTRA					
Municipal Funds	(a) —2,47,081	10,17,620	7,70,539	10,39,824	—2,69,285
Other Funds	(a) 1,05,41,054	13,97,897	1,19,38,951	62,06,243	57,32,708
Total Government of Saurashtra	1,02,93,973	24,15,517	1,27,09,490	72,46,067	54,63,423
GOVERNMENT OF TRAVANCORE-COCHIN					
District Funds . . . . .	..	..	..	..	..
Municipal Funds	18,91,114	51,10,015	70,01,129	52,47,555	17,53,574
Other Funds	—3,09,486	2,99,840	—18,846	1,32,466	—1,51,112
Total Government of Travancore Cochin	15,81,628	54,00,855	69,82,483	53,80,021	16,02,462

a) Differs from last year's closing balance due to correction since made.

No. 110—ACCOUNT of PAYMENTS into and WITHDRAWALS from TREASURIES by BRANCH LINE COMPANIES during and to end of 1953-54

This is merely a banking account showing the receipts and payments of certain Branch Line Companies in which Government has no Capital interest; see paragraph 6 of the Note on Railways, page 162.

	Rs.	Rs.
Aggregate of Debit Balances, 1st April 1953 . . . . .	..
Aggregate of Credit Balances, 1st April 1953	(a) 2,54,507	
Net Credit Balance on 1st April 1953		(a) 2,54,507
Receipts during 1953-54	8,559	
Withdrawals during 1953-54	26,373	
Net Withdrawals during 1953-54		17,814
Aggregate of Debit Balances, 31st March 1954		
Aggregate of Credit Balances, 31st March 1954	2,36,693	
Net Credit Balance on 31st March 1954 . . . . .	..	2,36,693

(a) The difference of Rs. 1,686 between the closing balance on 31st March 1953 and opening balance on 1st April 1953 is due to this amount in respect of Oka Nalal Section having been dropped from the balance without financial adjustment.

NOTE—The balances are provisional pending final closing of accounts for the pre-partition period (i.e., 1st April 1947 to 14th August 1947).

Departmental, Judicial and Other Deposits

The transactions brought to account under this head relate mainly to deposits received from the public in the course of Government business, such as deposits made in Revenue Courts in connection with revenue administration, deposits in Civil or Criminal Courts, deposits for work done by Government for public bodies, etc.

No. 111—ACCOUNT showing RECEIPTS, PAYMENTS and BALANCES of DEPARTMENTAL, JUDICIAL and OTHER DEPOSITS for the year ended 31st March, 1954

	Balance, 1st April 1953	Receipts in 1953-54	Total	Payments in 1953-54	Balance, 31st March 1954
	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT					
Deposits bearing interest—					
Other Deposits	(b) 22,27,95,687	53,68,568	22,81,62,255	9,69,35,015	13,12,27,240
Deposits of Trusts for Indian Princes	6,01,19,982	5,86,466	6,07,06,442	22,11,000	5,84,95,442
TOTAL	28,29,15,669	59,55,028	28,88,68,697	9,91,46,015	18,97,22,682
Deposits not bearing interest—					
Civil Deposits	(b) 40,10,00,366	1,67,92,28,190	2,08,02,28,556	1,59,08,89,821	48,93,38,735
Other Deposits	(b) 35,57,77,583	51,71,31,753	87,29,09,336	48,49,68,915	38,82,40,421
Balance of Part 'C' States	94,91,330	1,57,89,731	2,52,81,061	2,98,005	2,49,83,056
Other Accounts (a)	(b) 28,00,98,412	2,00,09,509	30,91,07,921	7,41,20,337	22,59,77,584
Transactions connected with the War, 1939	3,69,721	..	3,69,721	4,42,665	—72,944
TOTAL	1,04,67,37,412	2,23,21,59,183	3,27,88,96,595	2,15,04,29,743	1,12,84,66,852
TOTAL CENTRAL GOVERNMENT	1,32,96,53,081	2,23,81,12,217	3,56,77,65,292	2,24,95,75,758	1,31,81,89,534

(a) Excluding transactions relating to the "Subventions from Central Road Fund".

(b) Differs from last year's closing balance by reason of correction since made.

No. 111—ACCOUNT showing RECEIPTS, PAYMENTS and BALANCES of DEPARTMENTAL, JUDICIAL and OTHER DEPOSITS for the year ended 31st March, 1954—*contd.*

	Balance, 1st April 1953	Receipts in 1953-54	Total	Payments in 1953-54	Balance, 31st March 1954
	1st October 1953(c)				
	Rs.	Rs.	Rs.	Rs.	Rs.
STATE GOVERNMENTS					
GOVERNMENT OF AJMER					
Balance of Ajmer	—2,55,499	..	—2,55,499	14,41,277	—16,96,776
GOVERNMENT OF BHOPAL					
Balance of Bhopal	—13,34,645	4,97,925	—8,36,720	1,99,920	—10,36,640
GOVERNMENT OF COORG					
Balance of Coorg	(b)—80,90,714	..	—80,90,714	4,54,014	—85,44,728
GOVERNMENT OF DELHI					
Balance of Delhi	—40,99,159	10,78,537	—30,20,622	46,40,778	—76,61,400
GOVERNMENT OF HIMACHAL PRADESH					
Balance of Himachal Pradesh	—3,59,973	5,53,180	1,93,207	12,25,863	—10,32,656
GOVERNMENT OF VINDHYA PRADESH					
Balance of Vindhya Pradesh	46,48,659	..	46,48,659	96,59,516	—50,10,857
GOVERNMENT OF ANDHRA					
Deposits not bearing interest— Civil Deposits	5,20,70,340	4,33,75,756	9,54,46,096	4,38,71,782	5,15,74,314
Other Accounts (a)	109	23,75,945	23,76,054	22,83,631	92,423
Total Government of Andhra	5,20,70,449	4,57,51,701 (d)	9,78,22,150	4,61,55,413 (d)	5,16,66,737
GOVERNMENT OF ASSAM					
Deposits not bearing interest— Civil Deposits	(b) 1,59,74,379	4,35,54,317	5,95,28,696	4,38,43,405	1,56,85,290
Other Accounts (a)	(b) 6,18,503	36,015	6,54,518	5,25,247	1,29,272
Total Government of Assam	1,65,92,882	4,35,90,332	6,01,83,214	4,43,68,652	1,58,14,562
GOVERNMENT OF BIHAR					
Deposits not bearing interest— Civil Deposits	4,21,37,750	3,35,21,191	7,56,58,941	3,72,58,550	3,84,00,391
Other Accounts (a)	2,49,903	32,00,570	34,50,473	3,64,938	30,85,535
Total Government of Bihar	4,23,87,653	3,67,21,761	7,91,09,414	3,76,23,488	4,14,85,926
GOVERNMENT OF BOMBAY					
Deposits bearing interest— Other Deposits	—1,237	..	—1,237	4,596	—5,833
Deposits not bearing interest— Civil Deposits	8,10,19,479	20,24,99,899	28,35,19,378	19,72,36,764	8,62,82,614
Other Accounts (a)	(b) 7,00,53,781	—55,30,382	6,45,23,399	82,73,059	5,62,50,340
Total Government of Bombay	15,10,72,023	19,69,69,517	34,80,41,540	20,55,14,419	14,25,27,121

(a) Excluding transactions relating to "Subventions from Central Road Fund".

(b) Differs from last year's closing balance by reason of correction since made.

(c) For Andhra Government only.

(d) Represents transactions for the period from 1st October, 1953 to 31st March 1954.

No. 111—ACCOUNT showing RECEIPTS, PAYMENTS and BALANCES of DEPARTMENTAL, JUDICIAL and OTHER DEPOSITS for the year ended 31st March, 1954—*contd.*

	Balance, 1st April 1953	Receipts in 1953-54	Total	Payments in 1953-54	Balance, 31st March 1954
	1st October 1953(b)				30th September 1953(c)
	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF MADHYA PRADESH					
Deposits not bearing interest—					
Civil Deposits	2,77,21,807	3,62,60,812	6,39,82,619	3,38,76,327	3,01,06,292
Other Accounts (a)	1,75,89,216	2,22,258	1,78,11,474	15,54,369	1,62,57,105
Total Government of Madhya Pradesh	4,53,11,023	3,64,83,070	8,17,94,093	3,54,30,696	4,63,63,397
GOVERNMENT OF MADRAS (COMPOSITE)					
Deposits bearing interest—					
Other Deposits	1,14,144	..	1,14,144	34,426	79,718
Deposits not bearing interest—					
Civil Deposits	(d)17,53,08,497	35,41,26,221	52,94,34,718	41,05,14,023	11,89,20,695
Other Accounts(a)	47,55,283	6,01,271	53,56,554	7,90,089	45,66,465
Total Government of Madras (Composite)	18,01,77,924	(e) 35,47,27,492	53,49,05,416	(e)41,13,38,538	12,35,66,878
GOVERNMENT OF MADRAS (RESIDUARY)					
Deposits bearing interest—					
Other Deposits	64,500	..	64,500	26,000	38,500
Deposits not bearing interest—					
Civil Deposits	6,68,02,933	21,25,50,971	27,93,53,904	18,24,71,603	9,63,82,301
Other Accounts (a)	45,50,949	65,19,595	1,10,70,544	48,03,957	62,66,587
Total Government of Madras (Residuary)	7,14,18,382	(f)21,90,70,566	29,04,88,948	(f)18,73,01,560	10,31,87,388
GOVERNMENT OF ORISSA					
Deposits not bearing interest—					
Civil Deposits	70,60,776	2,58,72,145	3,29,32,921	2,41,79,735	87,53,186
Other Accounts (a)	(d)69,52,812	5,42,248	74,95,060	5,41,872	69,53,188
Total Government of Orissa	1,40,13,588	2,64,14,393	4,04,27,981	2,47,21,607	1,57,06,374
GOVERNMENT OF PUNJAB					
Deposits not bearing interest—					
Civil Deposits	(d) 7,25,52,578	11,56,16,383	18,81,68,961	10,21,54,996	8,60,13,965
Other Accounts (a)	(d)1,50,68,336	21,56,855	1,72,25,191	3,82,234	1,68,42,957
Total Government of Punjab	8,76,20,914	11,77,73,238	20,53,94,152	10,25,37,230	10,28,56,922
GOVERNMENT OF UTTAR PRADESH					
Deposits not bearing interest—					
Civil Deposits	(d)8,92,47,433	18,68,86,671	27,61,34,104	16,50,42,178	11,10,91,926
Other Accounts (a)	(d) —28,85,541	24,14,523	—4,71,018	22,25,807	—26,96,825
Total Government of Uttar Pradesh	8,63,61,892	18,93,01,194	27,56,63,086	16,72,67,985	10,83,95,101
GOVERNMENT OF WEST BENGAL					
Deposits bearing interest—					
Other Deposits	15,803	6	15,809	4,609	11,200
Deposits not bearing interest—					
Civil Deposits	(d)9,39,45,656	30,18,92,618	39,58,38,274	30,63,16,024	8,95,22,250
Other Accounts (a)	68,59,725	6,37,213	74,96,938	1,97,532	72,99,406
Total Government of West Bengal	10,08,21,184	30,25,29,837	40,33,51,021	30,65,18,165	9,68,32,856

(a) Excluding transactions relating to the "Subventions from Central Road Fund".

(b) For Government of Madras (Residuary) only.

(c) For Government of Madras (Composite) only.

(d) Differs from last years closing balance by reason of correction since made.

(e) Represents transactions from 1st April 1953 to 30th September 1953.

(f) Represents transactions from 1st October 1953 to 31st March 1954.

No. 111—ACCOUNT showing RECEIPTS, PAYMENTS and BALANCES of DEPARTMENTAL, JUDICIAL and OTHER DEPOSITS
for the year ended 31st March, 1954—concl'd.

	Balance, 1st April 1953	Receipts in 1953-54	Total	Payments in 1953-54	Balance, 31st March 1954
	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF HYDERABAD					
Deposits bearing interest—					
Other Deposits	3,16,182	30,98,968	34,15,150	..	34,15,150
Deposits not bearing interest—					
Civil Deposits	(b) 11,76,79,019	6,62,69,661	17,29,48,680	5,32,42,969	12,07,05,711
Other Accounts (a)	87,34,911	8,16,892	95,51,803	11,71,389	83,80,414
Total Government of Hyderabad	12,67,30,112	5,91,85,521	18,59,15,633	5,34,14,358	13,25,01,275
GOVERNMENT OF MADHYA BHARAT					
Deposits not bearing interest—					
Civil Deposits	(b) 15,51,89,853	4,13,25,710	19,65,15,563	5,61,05,805	14,04,09,758
Other Accounts	16,24,997	24,76,281	41,01,278	9,36,517	31,64,761
Total Government of Madhya Bharat	15,68,14,850	4,38,01,991	20,06,16,841	5,70,42,322	14,35,74,519
GOVERNMENT OF MYSORE					
Deposits not bearing interest—					
Civil Deposits	(b) 3,30,61,732	5,71,96,912	9,02,58,644	5,57,25,918	3,45,32,728
Other Deposits	(b) 2,76,864	6,264	2,83,068	—6,217	2,89,285
Other Accounts (a)	(b) 15,92,577	6,76,249	22,68,826	1,13,144	21,55,682
Total Government of Mysore	3,49,31,173	5,78,79,365	9,28,10,538	5,58,32,843	3,69,77,695
GOVERNMENT OF P.E.P.S.U.					
Deposits not bearing interest—					
Civil Deposits	2,02,78,717	3,94,59,100	5,97,37,817	3,68,24,146	(c) 2,29,13,671
Other Accounts (a)	(b) 31,04,479	7,06,815	38,11,294	17,92,835	20,18,459
Total Government of P.E.P.S.U.	2,33,83,196	4,01,65,915	6,35,49,111	3,86,16,981	(d) 2,49,32,130
GOVERNMENT OF RAJASTHAN					
Deposits bearing interest—					
Other Deposits	(b) 12,46,886	1,47,722	14,94,608	9,00,453	5,94,155
Deposits not bearing interest—					
Civil Deposits	(b) 5,60,90,804	3,39,20,717	9,00,11,521	3,27,36,306	5,72,75,215
Other Deposits	(b) 3,74,44,807	12,43,515	3,86,88,322	9,18,781	3,77,69,591
Other Accounts (a)	(b) 62,88,659	1,24,31,531	1,87,70,190	93,70,910	93,39,280
Total Government of Rajasthan	10,11,71,156	4,77,93,485	14,89,64,641	4,39,26,400	10,50,38,241
GOVERNMENT OF SAURASHTRA					
Deposits not bearing interest—					
Civil Deposits	(b) 2,40,72,861	2,06,24,475	4,46,97,336	1,68,11,866	2,78,85,470
Other Accounts (a)	(b) 58,53,445	2,25,453	60,78,898	54,66,856	6,12,042
Total Government of Saurashtra	2,99,26,306	2,08,49,928	5,07,76,234	2,22,78,722	2,84,97,512
GOVERNMENT OF TRAVANCORE-COCHIN					
Deposits not bearing interest—					
Civil Deposits	(b) 3,48,85,403	3,52,70,650	7,01,56,053	3,69,49,107	3,32,96,946
Other Accounts (a)	(b) 8,94,050	28,208	9,22,258	7,64,620	1,57,638
Total Government of Travancore-Cochin	3,57,79,453	3,52,98,858	7,10,78,311	3,77,13,727	3,23,64,584

(a) Excluding transactions relating to "Subventions from Central Road Fund".

(b) Differs from last year's closing balance by reason of correction since made.

(c) Includes Rs. 51,910, held under 'Investment Account.'

(d) The entire balance of Rs. 6,400 under "other deposits" (deposits bearing interest) is held under 'Investment Account.'

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 all transactions (including those relating to debt, deposit, etc, heads and expenditure against advances from the Contingency Fund) of the State Governments occurring in that country. These calculations are made monthly and are based on the

average of the Calcutta daily market rate for telegraphic transfers on London which is taken as the standard for effecting remittances to England to meet expenditure in that country. The adjustments on account of Exchange in respect of Posts and Telegraphs, Railways, Defence and Other Commercial Departments and Undertakings and for Capital transactions are taken to the respective heads of account, while those for other Revenue and Service heads are taken collectively to "XLVI/57—Miscellaneous" in the Central and State Accounts. The adjustment in respect of the debt head transactions of State Governments is taken to the head "XLVI—Miscellaneous". The balance remaining under the deposit head after these transfers are made, is transferred at the end of each year to the revenue account of the Central Government as 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, 1954

	Credits	Debits
	Rs.	Rs.
A—Gain or Loss by Exchange on—		
Remittances through Reserve Bank . . . . .	..	19,63,063
Postal and Money Order transactions	2,58,459	..
Miscellaneous	9,46,093	..
TOTAL	12,04,552	19,63,063
Net Loss by exchange during the year . . . . .	..	7,58,511
B—Loss by Exchange in respect of Sterling transactions transferred to:—		
CENTRAL GOVERNMENT—		
	Rs.	
Railways	{ Capital	1,35,970
	{ Revenue	1,78,778
Defence Services (Revenue)		3,99,318
Posts and Telegraphs	{ Capital	662
	{ Revenue	2,020
Other transactions	{ Capital	15,260
	{ Revenue	4,24,665
STATE GOVERNMENTS—		
Irrigation	{ Capital	1,565
	{ Revenue	1,420
Electricity Schemes	{ Capital	1,872
	{ Revenue	12,542
Other transactions	{ Capital	10
	{ Revenue	33,972
TOTAL LOSS TRANSFERRED		12,08,054
Net credits brought to account under this head during the year 1953-54	4,49,543	
C—Net Gain by Exchange transferred to the head "XLVI—Miscellaneous", vide Account No. 81	—4,49,543	
Balance on 31st March 1954 . . . . .	..	..

Section S—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 Coorg Administration.
- (vii) Net disbursements on behalf of State Governments.
- (viii) Remittance—Miscellaneous Accounts between England and India.

Minor heads (iii) and (iv) are detailed separately for the expenditure from the 'Consolidated Fund of India' and from the 'Contingency Fund of India'.

2. Prior to 1st April 1937, all transactions in England falling under the heads (i) to (vii) of the Central Government and Provincial (now State) Governments were adjusted as far as possible under final heads in the Central and Provincial (now State) Sections in the books of the Accounting Authorities in England. This procedure has been changed from 1st April 1937. All English transactions of the Central Government and of the States with the exception of those representing genuine sterling liabilities or assets of the Central Government are passed on to India through the Remittance Account to be brought to account along with similar transactions

in this country. These transactions are shown in lump under the respective head in Account No. 113.

3. The transactions under (viii) "Miscellaneous Account between England and India" fall into two classes:—

(i) Transactions put through by the agency of Government on behalf of third parties, such as expenditure incurred in India on behalf of the Government of the United Kingdom and expenditure incurred in England on behalf of Local Funds, etc.

(ii) Transactions which require final adjustments in the Indian Accounts. The agency functions of the Commonwealth Relations Office were being taken over by the High Commissioner of India in London in stages and, therefore, the Account of the Commonwealth Relations Office was continued till 31st March 1953. With effect from 1st April 1953, all transactions, which require final adjustment in the Indian accounts, appear in the High Commissioner's account.

The details of transactions falling under classes (i) and (ii) are given in Account No. 113. The various descriptive heads under which these transactions are shown indicate their nature.

4. With the exception mentioned in the Explanatory Note under 'Receipts and Expenditure in England' at page 481 and the Explanatory note at page 492, all transactions in England relating to the Defence Services are passed on to India under Sub Major Heads I, II, III of Major Heads XLVII/58, 59, 60, and Major Head '86—Defence Capital Outlay.'

No. 113—ABSTRACT STATEMENT showing in respect of REMITTANCES between ENGLAND and INDIA the TRANSACTIONS during the year ended 31st March 1954 and the BALANCES unadjusted at the commencement and close of the year

	UNADJUSTED BALANCES		TRANSACTIONS IN 1953-54				UNADJUSTED BALANCES	
	1ST APRIL 1953		INDIA		England		31ST MARCH 1954	
	Debits	Credits	Debits (Payments)	Credits (Receipts)	Debits (Payments)	Credits (Receipts)	Debits	Credits
	£	£	£	£	£	£	£	£
A—ACCOUNTS WITH THE SECRETARY OF STATE (a)								
I—Items adjustable in India—								
Revenue and Expenditure met from Revenue—								
Civil . . . . .	..	130	..	..	..	..	..	130
Account with the Government of Pakistan.	2,188	..	..	..	..	..	2,188	..
TOTAL I—ITEMS ADJUSTABLE IN INDIA— Carried over.	2,188	130	..	..	..	..	2,188	130

(a) This head is continued to be shown pending complete transfer of the balances under this head to the head 'Account with the High Commissioner'.

No. 113—ABSTRACT STATEMENT showing in respect of REMITTANCES between ENGLAND and INDIA the TRANSACTIONS during the year ended 31st March 1954 and the BALANCES unadjusted at the commencement and close of the year—*contd.*

	UNADJUSTED BALANCES		TRANSACTIONS IN 1953-54				UNADJUSTED BALANCES	
	1st APRIL 1953		INDIA		ENGLAND		31st MARCH 1954	
	Debits	Credits	Debits (Payments)	Credits (Receipts)	Debits (Payments)	Credits (Receipts)	Debits	Credits
	£	£	£	£	£	£	£	£
Brought forward	2,188	130	..	..	..	..	2,188	130
A—ACCOUNTS WITH THE SECRETARY OF STATE—<i>contd.</i>								
<i>I.—Items adjustable in India—<i>concl.</i></i>								
Net Disbursements on behalf of State Governments—								
Government of Madhya Pradesh	450	..	..	..	..	..	450	..
Total	2,638	130	..	..	..	..	2,638	130
Remittance—Miscellaneous Accounts between England and India—								
Capital Outlay on Schemes of State Trading—								
Purchases of Food Department	..	5,535	..	..	..	..	..	5,535
Capital Outlay on Industrial Developments—Fertilizer Factory, Sindri	34,259	..	..	..	..	..	34,259	..
Purchases in the U.S.A. and Dominions, etc.	..	16,547	..	..	..	..	..	16,547
Miscellaneous—								
Civil	..	3,488	..	..	..	..	..	3,488
Defence Services	83,061	..	85	2,543	..	..	80,603	..
Total Miscellaneous Accounts between England and India.	117,320	25,570	85	2,543	..	..	114,862	25,570
Total I—Items adjustable in India—Carried over.	119,958	25,700	85	2,543	..	..	117,500	25,700

No. 113—ABSTRACT STATEMENT showing in respect of REMITTANCES between ENGLAND and INDIA the TRANSACTIONS during the year ended 31st March 1954 and the BALANCES unadjusted at the commencement and close of the year—*contd.*

	UNADJUSTED BALANCES		TRANSACTIONS IN 1953-54				UNADJUSTED BALANCES	
	1st APRIL 1953		INDIA		ENGLAND		31st March 1954	
	Debits	Credits	Debits (Payments)	Credits (Receipts)	Debits (Payments)	Credits (Receipts)	Debits	Credits
	£	£	£	£	£	£	£	£
Brought forward	119,958	25,700	85	2,543	..	..	117,500	25,700
A—ACCOUNTS WITH THE SECRETARY OF STATE								
<i>II—Items adjustable in England—</i>								
Remittance: Miscellaneous Accounts between England and India—Effects of deceased British Officers and men	..	6,680	..	..	..	..	..	6,680
Light Dues payable to the Board of Trade	..	4,366	..	..	..	..	..	4,366
Remittances by British Troops for payment to the British Post Office	..	790	..	..	..	..	..	790
Board of Trade Transport	4,583	..	..	..	..	..	4,583	..
Payments authorised on A.F.O. 1706 (Air Ministry)	61	..	..	..	..	..	61	..
Pensions, etc., issued on behalf of the War Office	238	..	..	..	..	..	238	..
Pensions, etc., issued on behalf of the Admiralty	410	..	..	..	..	..	410	..
Pensions, etc., issued on behalf of Her Majesty's Paymaster-General	2,091	..	..	..	..	..	2,091	..
Balances of Indian Shipping Masters' Accounts	11,478	..	..	..	..	..	11,478	..
Maternity benefit paid in India	2	..	..	..	..	..	2	..
Payments chargeable to the Ministry of Pensions	33,935	..	..	..	..	..	33,935	..
National Health Insurance Contribution	..	12,820	..	..	..	..	..	12,820
Sterling Family Pension Funds—								
Indian Civil Services Family Pension Fund (Transferred)	3,196	..	..	..	..	..	3,196	..
Superior Services (India) Family Pension Fund (Untransferred)	..	161	..	..	..	..	..	161
Indian Military Service Family Pension Fund	39	..	..	..	..	..	39	..
Indian Civil Services Family Pension Fund (Untransferred)	7,511	..	..	..	..	..	7,511	..
Purchases in India on behalf of Dominions and other Foreign Governments	31,683	..	..	..	..	..	31,683	..
Maintenance of British and Foreign Evacuees	..	49,368	..	..	..	..	..	49,368
Miscellaneous—								
Civil	1,719,297	..	..	..	..	..	1,719,297	..
Defence Services	3,464,329	..	..	..	..	..	3,464,329	..
TOTAL II—Items adjustable in England	5,278,853	74,194	..	..	..	..	5,278,853	74,194
TOTAL A—ACCOUNTS WITH THE SECRETARY OF STATE—Carried over.	5,398,811	99,894	85	2,543	..	..	5,398,353	99,894

No. 113—ABSTRACT STATEMENT showing in respect of REMITTANCES between ENGLAND and INDIA the TRANSACTIONS during the year ended 31st March 1954 and the BALANCES unadjusted at the commencement and close of the year—*contd.*

	UNADJUSTED BALANCES		TRANSACTIONS IN 1953-54				UNADJUSTED BALANCES	
	1ST APRIL 1953		INDIA		ENGLAND		31 MARCH 1954	
	Debits	Credits	Debits (Payments)	Credits (Receipts)	Debits (Payments)	Credits (Receipts)	Debits	Credits
	£	£	£	£	£	£	£	£
Brought forward	5,398,811	99,894	85	2,543	..	..	5,396,353	99,894
3—ACCOUNTS WITH THE HIGH COMMISSIONER FOR INDIA— —Items adjustable in India— Revenue and Expenditure met from Revenue—								
Civil . . . . .	..	99,130	791,021	2,302,177	2,313,971	789,612	..	85,927
Posts and Telegraphs . . . . .	..	..	98	87,196	87,196	98	..	..
Defence Services . . . . .	..	..	376,143	17,596,813	17,596,813	376,143	..	..
Capital Accounts outside the Revenue Account—								
Civil	90,838	..	..	215,638	202,402	..	77,602	..
Posts and Telegraphs . . . . .	..	..	..	28,562	28,562	..	..	..
Defence Services . . . . .	..	..	..	243,517	243,517	..	..	..
Net Disbursements on behalf of the Railways . . . . .	..	..	..	13,403,507	13,403,507	..	..	..
Net Disbursements on behalf of State Governments—								
Part 'A' States—								
Government of Andhra . . . . .	..	..	..	165,696	165,696	..	..	..
Government of Assam . . . . .	..	..	..	61,828	61,828	..	..	..
Government of Bihar . . . . .	..	..	..	225,425	225,425	..	..	..
Government of Bombay . . . . .	..	..	..	285,068	285,068	..	..	..
Government of Madhya Pradesh	985	..	..	153,847	153,395	..	533	..
Government of Madras . . . . .	..	..	..	838,789	838,789	..	..	..
Government of Orissa . . . . .	..	..	..	29,637	29,637	..	..	..
Government of Punjab . . . . .	..	..	..	168,659	168,659	..	..	..
Government of Uttar Pradesh . . . . .	..	..	..	337,929	337,929	..	..	..
Government of West Bengal . . . . .	..	..	..	181,281	181,281	..	..	..
Part 'B' States—								
Government of Hyderabad . . . . .	..	..	..	290,049	290,049	..	..	..
Government of Mysore . . . . .	..	..	..	—35,350	—35,350	..	..	..
Part 'C' States—								
Government of Ajmer . . . . .	..	..	..	3	3	..	..	..
Government of Bhopal	9	..	..	15	6	..	..	..
Government of Coorg . . . . .	..	..	..	2,569	2,569	..	..	..
Government of Delhi . . . . .	..	..	..	512	512	..	..	..
Government of Himachal Pradesh . . . . .	..	..	..	8	8	..	..	..
Remittance Miscellaneous Accounts between England and India—								
I.C.S. Provident Fund—Civil . . . . .	..	408	709	..	..	932	..	632
I.C.S. (N.E.M.) Provident Fund—Civil . . . . .	..	251	293	..	..	428	..	386
Advances for the purchase of motor conveyances and recoveries of such Advances—Civil	..	129	277	349	509	308	..	..
Defence Services . . . . .	..	..	1,781	3,224	3,234	1,781	..	..
	..	788	3,060	3,583	3,743	3,449	..	1,018
Carried Over	91,832	99,130	1,167,262	36,583,375	36,581,472	1,165,853	78,135	85,927
	5,398,811	99,894	85	2,543	..	..	5,396,353	99,894

No. 113—ABSTRACT STATEMENT showing in respect of REMITTANCES between ENGLAND and INDIA the TRANSACTIONS during the year ended 31st March 1954 and the BALANCES unadjusted at the commencement and close of the year—*contd.*

	UNADJUSTED BALANCES		TRANSACTIONS IN 1953-54				UNADJUSTED BALANCES	
	1st APRIL 1953		INDIA		ENGLAND		31st MARCH 1954	
	Debits	Credits	Debits (Payments)	Credits (Receipts)	Debits (Payments)	Credits (Receipts)	Debits	Credits
	£	£	£	£	£	£	£	£
Brought forward	5,398,811	99,894	85	2,543	..	..	5,398,811	99,894
	91,832	99,130	1,167,262	36,583,375	36,581,472	1,165,553	78,135	85,927
B—ACCOUNTS WITH THE HIGH COMMISSIONER FOR INDIA— <i>contd.</i>	..	788	3,060	3,583	3,743	3,449	..	1,018
I—Items adjustable in India— <i>conold.</i>								
Remittance: Miscellaneous Accounts between England and India— <i>conold.</i>								
Capital Outlay on Schemes of Government Trading	517,846	..	5,272	29,247,668	29,249,032	..	524,483	..
Capital Outlay on Industrial Development—Civil	426,359	..	..	30	..	..	426,359	..
General Provident Funds—Civil	..	4,216	5,181	..	..	5,032	..	4,006
Defence Services	..	..	231	..	..	257	..	26
Sundry Provident Funds—Civil	..	742	1,495	3,711	3,711	1,565	..	812
Defence Services	..	..	4,425	1,522	1,522	4,425	..	..
Passage Advances to Government Officers—Civil	..	51	18	..	..	17	..	50
Superior Service (India) Family Pension Fund (Untransferred)	82	..	373	8,359	8,397	373	120	..
India Supply Mission in U.S.A.—Civil	..	..	..	28,646,259	28,646,259	..	..	..
Stores for Civil Aviation—Civil	83	..	..	25,195	26,111	..	999	..
Construction of Irrigation Works—Civil	14,461	..	..	17,250	11,200	..	8,411	..
Stores for M.E.S.—Defence Services	..	..	..	115,690	115,690	..	..	..
Stores for Salt Works	1,534	..	..	..	..	..	1,534	..
Concession Passages—Civil	6,532	..	..	2,086	1,509	..	5,955	..
Defence Services	..	..	..	1,422	1,422	..	..	..
Stores for Broadcasting—Civil	12	..	..	51,827	51,827	..	12	..
Stores charged to local Funds etc.—Civil	8,338	..	..	37,317	40,731	..	11,752	..
Encashment of Indian Post Office Cash Certificates	..	..	..	20,757	20,757	..	..	..
Stores for Road Development—Civil	941	..	..	..	..	..	941	..
Miscellaneous Pay and Pensions chargeable to other than the Indian Government Revenues—Civil	..	26	..	—193	—1,420	..	..	1,233
Stores for Mint (Copper)—Civil	10,146	..	..	10,146	..	..	..	..
Defence Capital Expenditure—Indian Army Ordnance Factories	..	..	..	341,034	341,034	..	..	..
Stock file	..	..	..	95,897	95,897	..	..	..
Indian Navy Purchase of Vessels	..	..	..	672,940	672,940	..	..	..
Passage Rebates—Civil	52	..	..	..	..	..	52	..
Defence Services	..	6	..	..	..	..	..	6
Postal and money order transactions with the Colonies	..	97,406	1,161,109	..	..	1,088,260	..	24,557
Stores for stamps Security Press—Civil	23	..	..	..	..	..	23	..
Capital Outlay on War Schemes	1,118,701	..	..	..	..	..	1,118,701	..
Stores for Lighthouses and Lightships—Civil	30	..	..	..	..	..	30	..
Interim Fisheries	834	..	..	..	..	..	834	..
Miscellaneous—Civil	..	2,181,380	6,916,176	8,862,935	8,449,129	6,909,208	..	2,588,218
Defence Services	..	2,189	52,914	1,469,937	1,471,923	72,892	..	20,181
Total Miscellaneous Accounts between England and India	2,105,974	2,286,803	8,150,254	69,635,372	69,211,414	8,085,478	2,100,176	2,640,187
Carried over	2,197,806	2,385,933	9,317,516	106,218,747	105,792,886	9,251,331	2,178,311	2,726,114
	5,398,811	99,894	85	2,543	..	..	5,398,811	99,894

No. 113—ABSTRACT STATEMENT showing in respect of REMITTANCES between ENGLAND and INDIA the TRANSACTIONS during the year ended 31st March 1954 and the BALANCES unadjusted at the commencement and close of the year—concl'd.

	UNADJUSTED BALANCES		TRANSACTIONS IN 1953-54				UNADJUSTED BALANCES	
	1ST APRIL 1953		INDIA		ENGLAND		31ST MARCH 1954	
	Debits	Credits	Debits (Payments)	Credits (Receipts)	Debits (Payments)	Credits (Receipts)	Debits	Credits
	£	£	£	£	£	£	£	£
Brought forward	5,398,811	99,894	85	2,543	..	..	5,396,353	99,894
	2,197,806	2,385,933	9,317,516	106,218,747	105,792,886	9,251,331	2,178,311	2,726,114
B—ACCOUNTS WITH HIGH COMMISSIONERS FOR INDIA—concl'd.								
II.—Items Adjustable in England—								
Remittance: Miscellaneous Account between England and India—								
Balances of Indian Shipping Masters Account	..	9,585	6,197	549	..	5,104	..	3,991
Bills drawn in India on account of African Protectorates and Emigrants	3,640	..	100	..	..	..	3,740	..
Payments chargeable to the Ministry of Pensions—Defence.	..	9,318	..	..	..	87,297	..	96,015
Pensions etc. issued on behalf of Her Majesty's Paymaster General—Defence Services	..	652	..	..	..	4,668	..	5,320
Pensions etc. issued on behalf of the Admiralty—Defence Services	..	655	..	..	..	906	..	1,561
Pensions etc. issued on behalf of the War Office—Defence Services	..	18,826	..	..	..	4,131	..	22,957
Bills of Exchange drawn on the Admiralty—Civil	15,000	..	45,000	..	..	60,000	..	..
Light dues payable to the Board of Trade—Civil	2,106	..	52	3,636	3,305	..	1,827	..
Postal and money order transactions with the United Kingdom.	2,889,175	..	2,171,622	408,112	..	..	4,652,685	..
Purchases on behalf of the United Kingdom Government—Civil	..	..	..	..	..	3,476	..	3,476
Purchases in India on behalf of Dominion and other Foreign Governments—Civil	..	..	..	..	2	..	2	..
Miscellaneous—Civil	..	3,758,681	777,771	9,291	3,098	2,614,615	..	5,601,718
Defence Services	..	166,359	1,143,954	551,816	-3,357	905,126	..	482,704
Total II—Items Adjustable in England	2,909,921	3,964,026	4,144,696	973,404	3,048	3,685,323	4,658,254	6,223,342
Total B—Account with the High Commissioners for India	5,107,727	6,349,959	13,462,212	107,192,151	105,795,934	12,936,654	6,836,565	8,949,456
Total Remittance Account between England and India.	10,506,538	6,449,853	13,462,297	107,194,694	105,795,934	12,936,654	(d) 12,232,918	(d) 9,049,350
TOTAL REMITTANCE ACCOUNT IN RUPEES.			17,94,97,004	1,42,92,62,039	1,41,06,12,447	17,24,88,721		
			(b) (a)	(c) (a)	(a)	(a)		

(a) The total debits and total credits in this account differ from the corresponding amounts shown in Account No. 4 on account of:—

	Debit Rs.	Credit Rs.
Rectification of 1952-53 accounts	-12,737	2,730
Erroneous adjustment rectified in 1954-55 accounts	..	82
Rounding	-3	-2
	-12,740	2,810

(b) Excludes Rs. 290 representing write back of adjustments in 1951-52 accounts.

(c) Excludes Rs. 551 being (i) write back of adjustments in 1952-53 accounts (Rs. 532)

(ii) erroneous adjustments rectified in 1954-55 accounts (Rs. 19)

(d) Differs by Rs. 2,694 (Dr.) from the corresponding net debit balance of Rs. 4,24,50,267 shown in General Statement of Balances (India and England combined) in the Central Finance Accounts, for the year (i) due to non-accountal in the High Commissioner's Review of Balances for 1953-54 of the minus debit of £202/13/3 (Rs. 2,702) passed on to him in March 1954 Supplementary Accounts and (ii) Rs. 8/- due to rounding.

Section T—Transfer of Cash Between England and India

Cash Remittances from India to England and *vice versa* of funds belonging to India are made through the Reserve Bank of India. The remittances are effected at the market rate of the day for telegraphic transfers subject to the proviso that if a large transfer has to be made in connection with the floatation or replacement of a sterling loan or analogous operation and if it is consi-

dered by Government or the Reserve Bank that it would be inappropriate to apply the rate of a single day, an average rate based on a longer period may be fixed by agreement between the parties. These remittances are brought to account under the head "Transfer of Cash between England and India"—*vide* Account No. 114.

No. 114—STATEMENT of TRANSFERS of CASH between ENGLAND and INDIA

Amount outstanding on 1st April, 1953		Transactions during the year 1953-54				Amount outstanding on 31st March, 1954	
		India		England			
Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
22,295	..	40,66,667	1,20,89,73,525	1,20,43,01,382	..	*16,729	..

*Represents net loss/gain on India Stock acquired under special arrangements, adjustment of which was effected in the subsequent year.

No. 115—STATEMENT showing the CASH BALANCES at the commencement and at the close of the year ended 31st March, 1954

	Balance, 1st April, 1953	Balance, 31st March, 1954		Balance, 1st April, 1953	Balance 31st March, 1954
				1st October, 1953 (b)	30th Septem- ber 1953 (c)
	Rs.	Rs.		Rs.	Rs.
CENTRAL GOVERNMENT			STATE GOVERNMENTS		
INDIA			Government of Andhra—		
Cash in District Treasuries—			Cash in District Treasuries	1,00,320	33,15,950
India General	(a) 3,48,45,421	—3,90,30,168	Cash in Reserve Bank and its Branches . . . . .	..	7,67,18,360
Ajmer	12,530	28,216	Total Government of Andhra	1,00,320	8,00,34,280
Bhopal	5,55,411	5,66,885	Government of Assam—		
Coorg	—2,00,229	—1,91,657	Cash in District Treasuries	16,75,985	11,46,352
Delhi	24,345	62,367	Cash in Reserve Bank and its Branches	2,75,15,275	2,90,96,681
Himachal Pradesh	9,17,756	7,85,875	Total Government of Assam	2,91,91,260	3,02,43,033
Vindhya Pradesh	71,41,904	1,48,48,301	Government of Bihar—		
Assam	—44,62,529	—45,46,850	Cash in District Treasuries	12,80,676	5,13,348
Bihar	—23,57,398	—22,82,723	Cash in Reserve Bank and its Branches	2,83,61,160	6,46,31,018
Bombay	—5,97,402	..	Total Government of Bihar	2,96,41,836	6,51,44,366
Madhya Pradesh	14,89,200	—5,18,724	Government of Bombay—		
Orissa	—46,06,000	—49,55,600	Cash in District Treasuries	66,81,235	36,38,577
Punjab	72,242	37,767	Cash in Reserve Bank and its Branches	2,40,71,603	5,28,70,265
Saurashtra	13,55,504	4,68,357	Total Government of Bombay	3,07,52,928	5,65,08,842
Total Cash in District Treasuries	3,42,90,755	—3,47,17,954	Government of Madhya Pradesh—		
Cash in Reserve Bank and its branches	92,10,63,728	40,30,51,673	Cash in District Treasuries	39,07,350	33,00,727
Total India	95,53,54,483	36,83,33,719	Cash in Reserve Bank and its Branches	2,32,32,254	38,56,765
	£	£	Total Government of Madhya Pradesh	(d) 2,71,39,604	70,57,492
ENGLAND			Government of Madras (Composite)—		
Commonwealth Relations Office	522,599	510,474	Cash in District Treasuries	55,99,322	5,96,233
High Commissioner	2,321,918	390,789	Cash in Reserve Bank and its Branches . . . . .	..	..
Total England	2,844,417	901,273	Total Government of Madras (Composite)	55,99,322	5,96,233
Total England converted into Rupees at £ 1 = Rs. 13-1/3	Rs. 3,79,25,558	Rs. 1,20,16,981			
Total Central Government	99,32,89,041	38,03,50,700			

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

(b) For Government of Andhra only.

(c) For Government of Madras (Composite) only.

(d) Differs from last year's balance due to (i) reduction of the balance of a treasury which was erroneously inflated during the premerger period (Rs. 1,17,909) and (ii) rectification of the erroneous reduction of the balance of a treasury in the previous year (Rs. 1,07,863).

No. 115—STATEMENT showing the CASH BALANCES at the commencement and at the close of the year ended 31st March, 1954—concl'd.

	Balance, 1st April, 1953	Balance, 31st March, 1954		Balance, 1st April, 1953	Balance, 31st March, 1954
	1st October, 1953 (a)				
	Rs.	Rs.		Rs.	Rs.
Government of Madras (Residuary)—			Government of Madhya Bharat—		
Cash in District Treasuries	4,46,406	18,48,754	Cash in District Treasuries	1,98,90,211	1,39,27,844
Cash in Reserve Bank and its Branches . . . .	..	6,95,96,191	Cash in Reserve Bank and its Branches	1,10,35,666	2,00,86,645
Total Government of Madras (Residuary).	4,46,406	7,14,44,945	Cash in other Banks	40,899	49,899
Government of Orissa—			Total Government of Madhya Bharat.	3,07,66,876	3,40,55,388
Cash in District Treasuries	15,22,161	15,66,540	Government of Mysore—		
Cash in Reserve Bank and its Branches	2,21,38,223	1,74,03,962	Cash in District Treasuries	2,11,45,780	1,05,40,171
Total Government of Orissa	2,36,60,384	1,89,70,502	Cash in Reserve Bank and its Branches	77,63,619	4,48,18,399
Government of Punjab—			Cash in other Banks	63,11,365	5,08,480
Cash in District Treasuries	5,08,559	5,36,792	Total Government of Mysore	3,52,20,764	5,58,67,030
Cash in Reserve Bank and its Branches	5,38,33,858	1,17,69,379	Government of P.E.P.S.U.—		
Total Government of Punjab	5,43,92,417	1,23,06,171	Cash in District Treasuries	2,02,27,897	1,16,67,318
Government of Uttar Pradesh—			Cash in Reserve Bank and its Branches . . . .	..	..
Cash in District Treasuries	49,70,060	39,77,439	Cash in other Banks	1,87,03,265	2,09,80,134
Cash in Reserve Bank and its Branches	7,05,97,710	15,26,42,932	Total Government of P.E.P.S.U.	3,89,31,162	3,26,47,452
Total Government of Uttar Pradesh	7,55,67,779	15,66,20,371	Government of Rajasthan—		
Government of West Bengal—			Cash in District Treasuries	21,12,102	19,56,663
Cash in District Treasuries	12,40,043	2,76,190	Cash in Reserve Bank and its Branches . . . .	..	..
Cash in Reserve Bank and its Branches	7,46,84,946	3,61,65,459	Cash in other Banks	24,33,326	—16,03,767
Total Government of West Bengal	7,59,24,989	3,64,41,649	Total Government of Rajasthan	45,45,928	3,52,896
Government of Hyderabad—			Government of Saurashtra—		
Cash in District Treasuries	—2,61,95,976	73,92,379	Cash in District Treasuries	90,04,626	28,02,624
Cash in Reserve Bank and its Branches . . . .	..	3,63,74,681	Cash in Reserve Bank and its Branches . . . .	..	13,92,309
Cash in other Banks	11,00,30,867	2,41,43,770	Cash in other Banks	5,373	59,54,498
Total Government of Hyderabad	(b)8,38,34,891	6,79,10,830	Total Government of Saurashtra	90,09,999	1,01,49,431
			Government of Travancore-Cochin—		
			Cash in District Treasuries	2,33,54,488	1,50,74,062
			Cash in Reserve Bank and its Branches	6,72,254	—30,67,931
			Cash in other Banks	1,26,96,943	98,20,294
			Total Government of Travancore-Cochin.	3,67,23,685	2,18,26,425

(a) For Government of Madras (Residuary) only.

(b) Differs from last year's closing balance due to inclusion of Rs. — 3,42,07,534 on account of "Remittance in Transit" which remained unadjusted, till the end of 1952-53.

NEW DELHI,

A. K. CHANDA

Dated the 14th May, 1959.

Comptroller and Auditor General of India