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**COMBINED FINANCE AND REVENUE**  
**ACCOUNTS**

OF THE

**CENTRAL AND PROVINCIAL**  
**GOVERNMENTS IN INDIA**

FOR THE YEAR

**1945-46**

**SUMMARY OF CONTENTS**

	PAGES.		PAGES.
Abstract Accounts of Receipts and Payments . . . . .	2 to 37	Irrigation . . . . .	117 to 153
Detailed Accounts relating to Receipts and Payments:		Posts and Telegraphs . . . . .	155 to 164
Civil . . . . . 38 to 83, 165 to 261 & 267 to 284		Defence Services . . . . .	263 to 266
Railways . . . . . 85 to 115		Detailed Accounts of Debt, Deposits and Advances . . . . .	285 to 334

**COMBINED FINANCE AND REVENUE ACCOUNTS, 1945-46**

**ALPHABETICAL INDEX**

	PAGES.		PAGES.
Administration of Justice—Receipts and Expenditure . . . . .	184—185	Central Government— <i>contd.</i>	
Agriculture—Receipts and Expenditure . . . . .	206—209	Miscellaneous Adjustments with Provincial Govern-	
Capital Expenditure on . . . . .	210	ments . . . . .	267
Air Forces—Non-effective—Receipts . . . . .	265	Revenue . . . . .	6—9
" " " Charges . . . . .	265	Central Road Fund . . . . .	309
Allowances—Superannuation, Retired and Compa-		Certificates—	
sionate . . . . . 248—251		Post Office Cash Certificates . . . . .	299
Annuities in purchase of Railways . . . . .	293	Post Office Ten Years' Defence Savings Certificates . . . . .	290
Appropriation for Reduction or Avoidance of Debt . . . . .	176	Post Office Twelve Years' National Savings	
Archæological Department . . . . .	193	Certificates . . . . .	299
Audit—Expenditure on . . . . .	183	Indian States Certificates . . . . .	299
Aviation—Receipts and Expenditure . . . . .	216—217	Civil Aviation Fund . . . . .	310
Aviation—Capital outlay on Civil . . . . .	217	Civil Defence—Receipts and Expenditure . . . . .	281—283
Aviation Fund Civil . . . . .	310	Civil Works financed from Ordinary Revenue—	
Aviation—Civil—Fund for the Development of . . . . .	310	Account of Receipts . . . . .	226
Balance of Coorg . . . . .	315	Account of Expenditure . . . . .	227—228
Bengal Christian Family Pension Fund . . . . .	299	Coal Mines Labour Welfare Fund . . . . .	310
Bengal Pilot Service—Receipts and Expenditure relat-		Coal Production Fund . . . . .	110
ing to . . . . . 190		Commuted Value of Pensions—Payments of . . . . .	252
Betting Tax—Receipts and Expenditure for Collec-		Contribution by Railways . . . . .	90—91
tion . . . . . 79 & 82		Contribution to the International Monetary Fund	
Bombay Development Scheme—Capital Account . . . . .	231	and International Bank . . . . .	223
" " " Revenue Account . . . . .	229	Contribution to the Fund for the United Nations	
Bombay Family Pension Fund of Government Ser-		Relief and Rehabilitation Administration . . . . .	310
vants, Life Assurance Branch . . . . .	299	Contributory Provident Fund . . . . .	299—301
Bombay Lands Scheme—		Co-operation—Receipts and Expenditure . . . . .	213
Capital Account . . . . . 258		Corporation tax—Receipts and Expenditure . . . . .	54—56
Revenue Account . . . . . 255		Cotton Growers—Fund for the benefit of . . . . .	310
Bonus on Loans . . . . . 169		Cotton Textile Fund . . . . .	310
Botanical Survey . . . . . 198		Crown Representative—Payments to . . . . .	195
Broadcasting—Receipts and Expenditure . . . . .	217—218	" " Advances to . . . . .	318
" " Capital outlay on . . . . .	218	Currency Department—Receipts and Expenditure . . . . .	222
" " Fund for the Development of . . . . .	310	Currency Note Press—Capital Outlay on . . . . .	223
Bus Service—		Customs—Revenue and Expenditure for Collection . . . . .	42—49
Lahore . . . . . 257		Debt—	
Rawalpindi Kashmir . . . . . 257		Account of Interest on Public Debt of India . . . . .	167—171
Capital and other disbursements (outside the Revenue		Appropriation for Reduction or Avoidance of Debt . . . . .	176
Account) of the several Governments and the		Debt Services . . . . . 165—176	
sources from which they have been met . . . . .	288—289	Floating Debt Account . . . . .	291
Capital outlay on—		Obligations of the Government of India bearing	
Agricultural Improvement and Research . . . . .	210	Interest, and Interest thereon . . . . .	167—171
Bombay Development Scheme . . . . .	231	Permanent Debt—Debt Incurred and Discharged	
Bombay Lands Scheme . . . . . 258		during the year, and amount Outstanding . . . . .	287—295
Broadcasting . . . . . 218		Service Funds bearing Interest . . . . .	298
Civil Aviation . . . . . 217		Special Loans . . . . . 297	
Civil Works . . . . . 233		State Provident Funds . . . . . 299—301	
Commuted Value of Pensions . . . . . 252		Treasury Notes . . . . . 298	
Currency Note Press . . . . . 223		Debt Redemption and Avoidance Fund . . . . .	311
Defence Services . . . . . 266		Defence Reserve Fund . . . . . 310	
Electricity Schemes . . . . . 240—243		Defence Savings Certificates—Post Office—Ten Years'	
Forests . . . . . 75		" " Provident Fund (Railway) . . . . .	299
Improvement of Public Health . . . . . 206		Defence Services—Effective—	
Industrial Development . . . . . 216		Account of Charges . . . . . 264	
Irrigation . . . . . 126—138		" " Receipts . . . . . 264	
Lighthouses and Lightships . . . . . 192		Defence Services—Non-Effective—	
New Capital at Delhi . . . . . 231		Abstract Account of Receipts and Charges . . . . .	265
Other Provincial Works . . . . . 257		Detailed Account of " " " " . . . . .	265—266
Payments to Retrenched Personnel . . . . . 259		Defence Services—Officers' Provident Fund . . . . .	299
Posts and Telegraphs . . . . . 160 & 161		" " —Capital outlay on . . . . .	266
Railways . . . . . 92—93		Defence Services—Renewals Reserve Fund—	
Rail Road Coordination Scheme . . . . . 267		Dairy Farms . . . . . 310	
Salt Works (Central Excises and Salt Department,		Grass Farms . . . . . 310	
North Western India) . . . . . 64		Medical Store Depots and Workshops . . . . .	310
Schemes connected with the War, 1939—		Ordnance and Clothing Factories . . . . .	310
Central . . . . . 284		Delhi—Initial Expenditure on New Capital at . . . . .	2—1
Provincial . . . . . 260—261		Departmental and Judicial Deposits—Receipts,	
Security Printing Press . . . . . 73		Payments and Balances . . . . . 315—316	
Vizagapatam Port . . . . . 191		Deposits of Branch Line Companies . . . . .	314
Cash Balances . . . . . 334		Deposits of Local Funds—Receipts, Payments and	
Cash—Transfer of Cash between England and India . . . . .	331	Balances . . . . . 313—314	
Cemetery Endowment Fund . . . . . 299		Deposits of Sinking Funds . . . . . 303	
Central Excises and Salt Department, Northern India—		Deposits—Post Office Savings Bank . . . . . 299	
Salt Section—		Depreciation Reserve Fund—	
Receipts and Expenditure . . . . . 62—63		Commercial Concerns . . . . . 310—312	
Capital Account of . . . . . 64		Electricity . . . . . 311—312	
Central Excise Duties—Receipts and Expenditure . . . . .	49—53	Government Presses . . . . . 310—312	
Central Government—		Irrigation . . . . . 311	
Debt . . . . . 290—293		Lighthouses and lightships . . . . .	310
Expenditure . . . . . 10—15		Railways . . . . . 108	
General Account of Receipts and Expenditure . . . . .	2—5	Earthquake Damage—Deposit Account of the Fund	
Loans and Advances by . . . . . 318		for Reconstruction of . . . . .	312
		Eastern Group Sleeper Control Provident Fund . . . . .	299

	PAGES.		PAGES
Ecclesiastical—Charges in Civil Department . . . . .	193	Jails and Convict Settlements—Receipts and Ex- penditure . . . . .	186—187
Economic Development and Improvement of Rural Areas—Fund for the . . . . .	310	Judicial Deposits <i>See</i> Departmental and Judicial Deposits.	
Education—Receipts and Expenditure in Civil De- partment . . . . .	199—201	Justice, Administration of—Receipts and Expenditure . . . . .	184—185
Electricity Duties—Receipts and Expenditure . . . . .	79—82	Land Revenue, Receipts and Expenditure . . . . .	66—67
Electricity Schemes—Other Revenue expenditure con- nected with . . . . .	240	Land Revenue, due to Irrigation . . . . .	66, 120—125 & 150—151
“ “ Receipts and Expenditure . . . . .	236—237	Land Revenue Equalisation Fund . . . . .	312
“ “ Working Expenses . . . . .	238—239	Lighthouses and Lightships—	
“ “ Capital Expenditure on . . . . .	240—243	Capital Account on . . . . .	192
Entertainment Tax—Receipts and Expenditure for Collection of, . . . . .	79 & 82	Depreciation Reserve Fund . . . . .	310
Equalisation Funds—Defence Services . . . . .	310	General Reserve Fund . . . . .	310
Excess Profits Tax . . . . .	58	Receipts and Expenditure . . . . .	192
Exchange on Remittance Accounts . . . . .	317	Loans and Advances by Central Government . . . . .	318
Expenditure connected with the War, 1939 . . . . .	279	“ “ “ “ Provincial Governments . . . . .	319—324
External Affairs—Charges . . . . .	197	Loans from the Central Government . . . . .	294—295
Extraordinary Items—		Loans (Special)—Account of . . . . .	297
Receipts and Payments . . . . .	271—273	Local Funds—Deposits of . . . . .	313—314
Famine Relief—		Luxury Tax including Taxes on Entertainments, etc.—	
Account of Famine Relief Expenditure . . . . .	240	Receipts and Expenditure . . . . .	79 & 82
Famine Relief Fund—Account of . . . . .	303	Magh Mela Fund . . . . .	311
Floating Debt . . . . .	291	Medical—Receipts and Expenditure . . . . .	202—203
Forest—Revenue and Expenditure . . . . .	74—75	Meteorological Department . . . . .	198
“ Capital Outlay on . . . . .	75	Military Engineering Services Provident Fund . . . . .	299
Fund for Benefit of Cotton Growers . . . . .	310	Mines Department . . . . .	198
“ “ Redemption and Avoidance of Debt . . . . .	311	Mint—Receipt and Expenditure . . . . .	224
“ “ Development of Broadcasting . . . . .	310	Miscellaneous Adjustments between Central and Provincial Governments . . . . .	267
“ “ “ “ Civil Aviation . . . . .	310	Miscellaneous Departments—Receipts and Ex- penditure . . . . .	219—221
“ “ “ “ Rural Water Supply . . . . .	311	Miscellaneous Provident Funds . . . . .	299—301
“ “ Economic Development and Improvement of Rural Areas . . . . .	310	Miscellaneous Receipts and Expenditure . . . . .	255—256
“ “ Financing Public and Private Irrigation Works (Bihar) . . . . .	312	Miscellaneous Railway Receipts and Expenditure . . . . .	115
“ “ India's Contribution to the United Nations Relief and Rehabilitation Administration . . . . .	310	Motor Transport Reserve Fund . . . . .	312
“ “ Relief of Ground-nut cultivators . . . . .	310	Motor Vehicles Acts—Receipts and Expenditure . . . . .	77—78
“ “ Restoration of Earthquake Damage . . . . .	312	Museums . . . . .	198
“ “ Special Frontier Expenditure including De- velopment . . . . .	310	National Savings Certificates—Post Office Twelve Years' . . . . .	299
“ “ Sugar Excise . . . . .	310	Navy—Non-effective—Receipts and Charges . . . . .	265
“ “ Sugarcane Compensation (U.P.) . . . . .	311	Non-voted Expenditure—Statement of . . . . .	332—333
“ “ Supply Schemes Stabilization . . . . .	311	Opium—	
“ “ Technical Trainees' Benefit . . . . .	299	Revenue . . . . .	65
General Administration—Expenditure . . . . .	179—182	Expenditure in connection with . . . . .	65
General Family Pension Fund . . . . .	299	One rupee notes—Statement showing transactions of . . . . .	307
General Police Fund . . . . .	312	Other Miscellaneous Provident Funds . . . . .	299—301
General Provident Fund . . . . .	299—301	Other Taxes and Duties—Receipts and Expenditure . . . . .	79—83
Geological Survey . . . . .	198	Panth Piploada Reserve Fund . . . . .	310
Grants-in-aid from Central Government . . . . .	267	Payments from Indian States . . . . .	245
Groundnut cultivators—Fund for the relief of . . . . .	310	Payments of Commuted Value of Pensions . . . . .	252
Hindu Family Annuity Fund . . . . .	299	Payments to Crown Representative . . . . .	195
Hospital Fund (U. P.) . . . . .	311	Payments to Retrenched Personnel . . . . .	259
Income Tax—Revenue and Expenditure for col- lection of . . . . .	57—60	Peasants' Welfare Fund . . . . .	312
Indian Civil Service Provident Fund . . . . .	299—301	Pensions—	
“ “ “ “ Non-European Members . . . . .	299—301	Charges in Defence Department . . . . .	205
“ “ “ “ Family Pension Fund . . . . .	298	Commuted value of . . . . .	252
Indian Military Service Family Pension Fund . . . . .	298	Expenditure in Civil Department . . . . .	249—251
Indian Ordnance Department Provident Fund . . . . .	299	Receipts in aid of . . . . .	248
Indian Posts and Telegraphs, <i>see</i> Posts and Telo- graphs.		Receipts in Defence Department . . . . .	264
Indian Railway Conference Association Employees, Provident Fund . . . . .	299	Permanent Debt, Central—Additions to, Dis- charges of and Balances of . . . . .	290—293
Indian States—Receipts from . . . . .	245	“ “ Provincial—Additions to, Dis- charges of and Balances of . . . . .	294—295
Industrial Development—Capital Outlay on . . . . .	216	Police—Receipts and Expenditure . . . . .	188—189
Industrial Housing Scheme, Bombay—Receipts and Expenditure . . . . .	229	Ports and Pilotage—Receipts and Expenditure . . . . .	190—191
Industrial Research Fund (Punjab) . . . . .	312	Postal Insurance and Life Annuity Fund . . . . .	299
Industries—Receipts and Expenditure . . . . .	214—215	Posts and Telegraphs—	
Initial Expenditure on New Capital at Delhi . . . . .	231	Capital Expenditure on . . . . .	160—161
Interest—Receipts . . . . .	166	Interest on Capital of . . . . .	158
Interest charges—Railways . . . . .	110—111	Profit and Loss Account . . . . .	158
Interest on Capital Contributed by Railway Com- panies . . . . .	110—111	Renewals Reserve Fund . . . . .	164
Interest on Capital Outlay on Electricity Schemes . . . . .	236—237	Revenue . . . . .	162—163
Interest on Debt, Provincial Governments . . . . .	172—174	Statement of Working Expenses . . . . .	164
Interest on Debt and other Obligations—		Post Office Cash Certificates . . . . .	299
Interest on Ordinary Debt . . . . .	167—170, 172	“ “ Twelve Years' National Savings Certificates . . . . .	299
“ “ Unfunded Debt . . . . .	170, 172	“ “ Ten Years' Defence Savings Certificates . . . . .	299
“ “ Other Obligations . . . . .	171, 174	“ “ Savings Bank Deposits . . . . .	299
Transfers . . . . .	171, 174	“ “ Defence Savings Bank Deposits . . . . .	299
International Monetary Fund and International Bank— Contribution to . . . . .	223	Post-war Planning and Development, Expenditure connected with . . . . .	274—275
Irrigation—		Post War Reconstruction and Development Fund . . . . .	312
Capital Expenditure . . . . .	126—136	Post War Reconstruction and Development Schemes . . . . .	278
Direct Receipts . . . . .	139—143	Presidency Corporations, including Port Trusts, etc. Loans to . . . . .	319—320
Financial Results . . . . .	120—125	Printing. <i>See</i> Stationery and Printing . . . . .	
General Results . . . . .	119	Profit on the circulation of Bronze, Copper and Nickel coins . . . . .	224
Interest on Capital . . . . .	120—125	“ “ Quaternary coins . . . . .	307
Land Revenue due to . . . . .	66, 120—125 & 150—151	Provident Funds—Account of . . . . .	299—301
Summary of Capital Expenditure on . . . . .	137—138	Provident Fund—Contributory . . . . .	299—301
Working Expenses and Maintenance of . . . . .	144—149	“ “ Defence Services Officers, . . . . .	299
		“ “ “ “ Savings . . . . .	299
		“ “ “ “ (Railways) . . . . .	299
		“ “ Eastern Group Sleeper Control . . . . .	299
		“ “ General . . . . .	299—301

	PAGES.		PAGES.
Provident Funds—Indian Civil Service . . . . .	299—301	Silver Redemption Reserve . . . . .	306
“ “ Indian Civil Service (Non-European Members) . . . . .	299—301	Sind. Punjab and Delhi Clergy Endowment Fund . . . . .	299
“ “ Indian Ordnance Department . . . . .	299	Sinking Funds—Deposits for Loans granted to Local Bodies . . . . .	304
“ “ Indian Railway Conference Association Employees . . . . .	299	Sinking Funds—for Central Loans . . . . .	303
“ “ Military Engineering Services . . . . .	299	“ “ Provincial Loans . . . . .	303
“ “ Other Miscellaneous . . . . .	299—301	Special Development Fund . . . . .	311 & 312
Provident Funds—Interest on . . . . .	170 & 173	Special Frontier Expenditure including Development—Fund for . . . . .	310
Provincial Excise—Receipts and Expenditure . . . . .	68—69	Special Loans . . . . .	297
Provincial Governments—		Special Reserve Fund (Electricity) . . . . .	311
Balances of . . . . .	334	Staff Benefit Fund . . . . .	299
Debt . . . . .	294—295	Stamps—Revenue and Expenditure . . . . .	71—72
Expenditure of . . . . .	24—29	State Provident Funds . . . . .	299—301
Loans and advances by . . . . .	319—324	State Railways—	
Revenue of . . . . .	20—23	Annuities in Purchase of Railways . . . . .	293
Subventions from Central Road Fund . . . . .	309	Capital contributed by Companies and Indian States towards outlay on . . . . .	94
Surpluses . . . . .	28—29	Capital Expenditure outside the Revenue Account . . . . .	89—91
Public Debt of India . . . . .	290—295	Capital Expenditure—Summary of . . . . .	98—102
Public Health—Capital Expenditure on Improvement of . . . . .	206	Contribution to General Revenues by . . . . .	90—91
“ Receipts and Expenditure . . . . .	204—205	Depreciation Reserve Fund—Appropriations to and from . . . . .	108
Purchases and Sales of Silver . . . . .	307	Detailed Statement of Charges for Interest on Debt . . . . .	113
Rail Road Coordination Scheme—Capital Outlay on Railways—	257	Interest, Annuities, etc., of Purchased Railways . . . . .	112—113
Annuities in purchase of . . . . .	95—97	Interest on Capital Contributed by Companies . . . . .	110—111
Branch Line Companies . . . . .	314	Interest on Debt . . . . .	111
Capital contributed by Companies and Indian States, etc. . . . .	94	Miscellaneous Railway Expenditure . . . . .	115
Capital expended on . . . . .	92—93	Miscellaneous Railway Receipts . . . . .	115
Contribution to General Revenues . . . . .	91	Net Receipts from . . . . .	104—105
Depreciation Reserve Fund—Appropriations to and from . . . . .	109	Reserve Fund—Appropriations to and from . . . . .	109
Liabilities involved in the purchase of Reserve Fund—Appropriations to and from . . . . .	95—97	Statement of capital and other disbursements (outside the Revenue Account) of the Central and Provincial Governments and the sources from which such expenditure has been met . . . . .	288—289
Subsidised Railways—Receipts from and Expenditure on . . . . .	114	Statement showing distribution between ‘Non-voted/Charged’ and ‘Voted/Authorised’ of the expenditure under Debt, etc., heads . . . . .	332—333
Railways—Revenue Account—		Stationery and Printing—Receipts and Expenditure . . . . .	253—254
Depreciation Reserve Fund . . . . .	108	Strategic Lines—Capital Outlay—Revenue Account, Interest . . . . .	89
Gross Receipts, Working Expenses, etc. . . . .	104—106	Subventions from Central Road Fund . . . . .	308—309
Interest . . . . .	110—111	Subsidised Railways—Abstract Accounts of Receipts from and Expenditure on . . . . .	114
Surplus profit paid to Companies . . . . .	89	Sugar Excise Fund . . . . .	310
Receipts connected with the War, 1939 . . . . .	278	Superannuation, Retired and Compassionate Allowances—Expenditure . . . . .	249—251
“ from Indian States . . . . .	245	Superannuation, Retired and Compassionate Allowances—Receipts in aid of . . . . .	248
Reconstruction and Development Fund—Post War . . . . .	312	Super-Tax . . . . .	57
Reduction or Avoidance of Debt—Appropriation for Registration—Receipts and Expenditure . . . . .	76	Supply Schemes Stabilization Fund . . . . .	311
Remittances within India . . . . .	19	Surcharge . . . . .	55 & 58
“ between England and India . . . . .	325—330	Survey of India . . . . .	198
Remittance Account—Exchange on . . . . .	317	Suspense, Receipts and Payments . . . . .	18, 34—37
Renewals Reserve Fund—		Taxes on Income other than Corporation Tax—Receipts and Expenditure . . . . .	57—60
Defence Services . . . . .	310	Taxes on Luxuries including Taxes on entertainments—Receipts and Expenditure . . . . .	79 & 82
Northern India Salt Revenue . . . . .	310	Technical Trainees Benefit Fund . . . . .	299
Posts and Telegraphs Department . . . . .	164	Telegraph—See Posts and Telegraphs	
Reserve Fund, Defence . . . . .	310	Tobacco Duties—Receipts and Expenditure . . . . .	80 & 82
Reserve Fund, Panth Piploda . . . . .	310	“ —Excise Duty on . . . . .	52
Reserve Fund, Railways—Appropriations to and from, and Balances of . . . . .	109	Transactions connected with the War, 1939 . . . . .	278—279
Reserve Fund, Revenue . . . . .	309	Transfer to and from Famine Relief Fund . . . . .	302
Reserve Fund, Lighthouses and Lightships—Depreciation . . . . .	310	“ “ “ Revenue Reserve Fund . . . . .	280
“ “ “ “ —General . . . . .	310	Treasury Bills . . . . .	291, 294, 295
Reserve Funds—Other . . . . .	310—312	Treasury Notes—Account of Issues, Payments and Balances . . . . .	298
Retrenched Personnel—Gratuities, Leave Salaries, etc. . . . .	259	Treasury Notes—Interest on . . . . .	170
Revenue (Ordinary)—Statement of . . . . .	6—9 & 20—23	Tribal Areas . . . . .	196
“ “ Principal Sources of . . . . .	40—41	Unfunded Debt . . . . .	296—301
Revenue Reserve Fund . . . . .	309	United Nations Relief and Rehabilitation Administration—India's contribution to . . . . .	310
Road Fund—Central—		Veterinary—Receipts and Expenditure . . . . .	211—212
Account of . . . . .	308	Vizagapatam Port—Capital outlay on . . . . .	191
Subventions from . . . . .	309	Voted and Non-voted Expenditure—Statement of War (1939)—	332—333
Road Funds—Provincial . . . . .	311—312	Accounts of Receipts and Expenditure connected with the . . . . .	278—279
Rupee Debt . . . . .	290—292 & 294—295	“ Capital outlay on schemes connected with the . . . . .	284
Rural Areas—Fund for Economic Development and Improvement of . . . . .	310	“ Provincial schemes connected with the . . . . .	260—261
Rural Development—Receipts and Expenditure on Salt Revenue—	210	Withdrawal of sums deposited on account of the Railway Depreciation Reserve Fund . . . . .	168
Account of . . . . .	62	Working Expenses of—	
Capital Account of the Salt Section of the Central Excises and Salt Department, North Western India . . . . .	64	Central Excises and Salt Department, Northern India . . . . .	63
Expenditure for Collection and Manufacturing Expenditure . . . . .	63	Electricity Schemes . . . . .	236—239
Savings Banks and Special Accounts—		Irrigation Works . . . . .	144—149
Interest on . . . . .	170	Posts and Telegraphs . . . . .	164
Receipts, Payments and Balances of . . . . .	299—301	Railways . . . . .	106
Scheduled Castes Education Fund (Bengal) . . . . .	311	Zoological Survey . . . . .	198
Scientific Departments—Expenditure . . . . .	198		
Security Printing Press—Capital outlay on . . . . .	73		
Service Funds—Deposit Account of . . . . .	298		
“ “ Account of Interest on . . . . .	170		
Silver—Purchases and Sales of . . . . .	307		

## Introductory.

*Main Divisions of the Indian Accounts.*—The main divisions are :—

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

The first division deals with the proceeds of taxation and other receipts classed as revenue and the expenditure therefrom, the net result of which represents the revenue surplus or deficit for the year. The second division deals with expenditure met usually from borrowed funds, such expenditure being incurred with the object either of increasing concrete assets of a material character or of reducing recurring liabilities, such as those for future pensions by payment of the capitalised value, and also final receipts of a capital nature intended to be applied as a set off to capital expenditure, such as contributions received from Indian States or Railway Companies for Railway construction. The third division comprises receipts and payments in respect of which Government becomes liable to repay the moneys received or has claim to recover the amounts paid, together with repayments of the former and recoveries of the latter. The fourth and last division embraces all merely adjusting heads : under which appear all cash remittances from one treasury to another, besides those which are necessary to accommodate items in transit between different branches of the Accounts Department or between the Home treasury and India. Credits and debits taken to these heads at the first instance are cleared eventually by adjustment under final heads.

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

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

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

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

(1) covering transactions not only of the Central Government but also of the Provincial Governments with their separate resources and separate balances ; and,

(2) combining transactions in two currencies, rupee and sterling, the exchange relation of which varies from time to time.

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

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

7. The constitutional machinery set up by the Government of India Act, 1935, made necessary a readjustment of financial resources and obligations between the Centre and the Provinces. The financial arrangements embodied in the Act provide 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.) are to be levied and collected by the Centre, though the net proceeds are 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 may be assigned to the Provinces by an Act of the Federal Legislature. Provision has also been made for grants-in-aid to certain Provinces which are 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 commencement of the new constitution 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 9 below.

8. *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 Montagu-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.

9. 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.

10. *Changes in the Accounts.*—The general structure of the accounts has been recast from 1st April 1937 to correspond with the changes in the financial system entailed in the new constitution 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 are :—

(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 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 in the Home books of sterling transactions of Indian Governments 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 are essentially of a sterling character.

11. *The Crown Representative's Department.*—The functions of the Crown in its relation to the Indian States were, by virtue of the proviso to Section 2 (I) of the Government of India Act, 1935, transferred on 1st April 1937 from the Governor General to a separate legal authority, namely, the Crown Representative, who obtains funds for meeting his expenditure through the provisions of Section 145 of the Government of India Act, 1935. The transactions of the Crown Representative are recorded in the Central Accounts under the head " 33-Payments to Crown Representative " and " Section Q—Advances to Crown Representative ". The authorities under the Crown Representative credit moneys, draw funds, and incur expenditure according to the rules and practices of departments of (the Federal or) the Central Government with this exception in the accounting procedure that the receipts are brought to account as deduction from expenditure so as to work up to a net figure.

12. *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 can borrow upon the security of their revenues within such limits, if any, as may from time to time be fixed by an Act of the Provincial Legislature, and give guarantees within such limits, if any, as may be so fixed. The Provinces have, however, to obtain the consent of the Federation for borrowing outside India and obtain the like consent for raising any loan, if there is 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 has been given by (the Federation or) the Governor General in Council. The Provinces, may, when necessary, provide themselves with short-term loans pending the issue of a regular loan and this may be done through the Reserve Bank either by ways and means advances or by a market issue of Treasury Bills. They may 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 has been wound up as from 1st April 1937, is explained in para. 9 (iii) above.

13. Throughout these accounts, a distinction has been drawn between items relating to Provincial Revenues and those relating to the areas in which receipts and payments take place. Thus a column headed by the name of a Province alone (*cf.*, Account Nos. 2, 3, 9, 10, etc.) is to be taken as referring to a geographical area, while in the heading of a column the entries in which are intended to show the revenues or expenditure of a Province the words "Government of" have been inserted. Section 97 of the Government of India Act, 1935, keeps alive the provisions of the Coorg Devolution Rules. Coorg cannot, however, in view of the other provisions of the Act, be included among Provincial Governments. The Provincial transactions of

Coorg have, therefore, been shown separately after those of the Central Government and before those of the autonomous Provinces.

14. The heading "India General" in Account Nos. 2 and 3 includes the receipts and expenditure connected with the Defence Services, the Central Excises and Salt Department, the Posts and Telegraphs Department, the Calcutta Mint, the transactions relating to Railways, and other departments under the direct administration of the Governor General in Council, and the receipts and charges of the Administrations of Ajmer, Delhi, etc.

#### Appendix.—List of Sections.

##### I.—Revenue—

- A.—Principal Heads of Revenue.
- AA.—Principal Revenue Heads :—
  - Capital Outlay on Salt works within the Revenue Account.
- B.—Railway Revenue Account.
- BB.—Railway Capital Account within the Revenue Account.
- C.—Irrigation Revenue Account.
- CC.—Irrigation Capital Account within the Revenue Account.
- D.—Posts and Telegraphs Revenue Account.
- DD.—Posts and Telegraphs Capital Account within the Revenue Account.
- E.—Debt Services.
- F.—Civil Administration.
- FF.—Civil Administration—Capital Accounts within the Revenue Account.
- G.—Currency and Mint.
- H.—Civil Works and Miscellaneous Public Improvements.
- HH.—Capital Accounts 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 Accounts within the Revenue Account.
- K.—Defence Services.
- L.—Contributions and Miscellaneous Adjustments between Central and Provincial Governments.
- M.—Extraordinary Items.

##### II.—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 Accounts outside the Revenue Account.
- KK.—Capital Account of Defence Services outside the Revenue Account.
- MM.—Capital Account of Extraordinary Items outside the Revenue Account.

##### III.—Debt—

- N.—Public Debt.
- O.—Unfunded Debt.
- P.—Deposits and Advances.
- Q.—Loans and Advances by the Central Government.
- R.—Loans and Advances by Provincial Governments.

##### IV.—Remittance—

- S.—Remittances—
  - I.—Remittances within India :—
    - (a) Between treasuries.
    - (b) Between Provinces or Departments under different audit circles.
  - II.—Remittances between England and India—Remittance Account.
  - T.—Transfer of Cash between England and India—Remittances through the Reserve Bank.

## GENERAL ACCOUNTS

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



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

REVENUE.	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
Ordinary Revenue Receipts.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Principal Heads of Revenue—</b>						
Customs . . . . .	73,61,32,276	..	..	..	1,36,25,182	..
Central Excise Duties . . . . .	46,36,41,018	..	..	..	..	..
Corporation Tax . . . . .	84,07,80,397	..	..	..	..	..
Taxes on Income other than Corporation Tax	65,73,89,790	..	4,31,25,000	5,75,00,000	6,65,71,001	4,31,25,000
Salt . . . . .	10,20,27,371	..	..	..	1,12,769	..
Opium . . . . .	98,88,360	..	..	..	..	..
Land Revenue . . . . .	27,96,179	4,24,574	5,23,59,223	3,82,94,476	3,87,14,926	6,75,99,207
Provincial Excise . . . . .	88,56,905	8,30,166	16,79,49,831	8,90,89,768	8,17,25,881	5,94,97,281
Stamps . . . . .	83,94,107	1,46,347	3,74,19,835	2,66,84,688	4,02,95,341	2,14,73,211
Other Heads . . . . .	26,49,336	16,27,872	10,39,06,051	7,63,97,670	9,15,14,638	3,69,72,932
<b>Total Principal Heads of Revenue</b>	<b>2,83,23,55,739</b>	<b>30,28,959</b>	<b>40,47,59,940</b>	<b>28,79,66,602</b>	<b>33,25,59,738</b>	<b>22,86,67,631</b>
Railways : Net Receipts . . . . .	66,42,00,116	..	..	..	92,300	..
Irrigation : Net Receipts . . . . .	—21,746	310	2,18,26,933	58,77,256	—2,56,070	1,81,89,513
Posts and Telegraphs : Net Receipts . . . . .	12,36,06,231	..	..	..	..	..
Interest Receipts . . . . .	1,67,19,126	504	95,00,385	60,02,525	36,71,652	20,67,278
Civil Administration . . . . .	3,32,70,807	95,330	2,39,48,430	4,00,19,265	2,56,95,242	3,04,19,034
Currency and Mint . . . . .	16,74,94,368	..	..	..	..	..
Civil Works and Miscellaneous Public Improvements . . . . .	77,90,253	56,406	48,46,225	69,40,385	29,77,377	80,04,889
Electricity Schemes . . . . .	..	..	53,85,103	11,283	..	..
Miscellaneous . . . . .	2,71,15,461	22,866	60,28,700	29,54,321	48,72,896	58,94,020
Defence Receipts . . . . .	11,52,47,163	..	..	..	..	..
Contributions and Miscellaneous Adjustments between Central and Provincial Governments.	..	..	13,178	6,718	8,93,37,175	13,349
Extraordinary Items . . . . .	9,41,16,813	13	44,79,705	10,81,208	56,80,539	62,86,349
<b>Total</b>	<b>4,08,18,91,331</b>	<b>32,04,388</b>	<b>47,98,88,599</b>	<b>34,99,59,563</b>	<b>45,55,40,849</b>	<b>29,95,42,063</b>
Excess of Ordinary Revenue over Expenditure on Revenue Account.	..	13,45,779	14,911	1,57,79,332	4,96,43,198	2,49,700
<b>Other Receipts.</b>						
<b>Debt, Deposits and Advances—</b>						
Permanent Debt . . . . .	3,35,43,11,784	..	3,00,00,000	..	..	3,07,71,533
Floating Debt . . . . .	2,79,89,75,000	..	3,49,00,000	10,00,000	56,12,40,160	..
Loans from the Central Government . . . . .	..	..	40,45,185	2,50,000	1,68,28,000	..
Unfunded Debt . . . . .	1,23,14,06,441	..	71,21,747	72,87,337	69,44,045	61,21,781
Deposits and Advances . . . . .	7,52,55,82,002	848	57,42,16,379	27,19,32,512	39,56,12,880	23,87,92,740
<b>Total Debt, Deposits and Advances</b>	<b>14,91,02,75,227</b>	<b>848</b>	<b>65,02,83,311</b>	<b>28,04,69,849</b>	<b>98,06,25,085</b>	<b>27,56,86,054</b>
Loans and Advances by the Central Government	21,94,10,339	..	..	..	..	..
Loans and Advances by Provincial Governments	..	11,944	1,12,33,086	1,09,67,404	1,79,55,098	42,30,317
Transfer of Cash between England and India	19,24,61,79,702	..	57,99,191	62,11,648	55,33,428	27,88,533
Transfer of Cash between England and India	2,68,49,48,007	..	..	..	..	..
<b>Total Receipts</b>	<b>37,06,08,13,275</b>	<b>13,58,571</b>	<b>66,73,30,499</b>	<b>31,34,28,233</b>	<b>1,05,37,56,809</b>	<b>28,29,54,601</b>
From India	2,58,49,27,910	22,29,386	1,65,70,105	—2,73,84,560	3,64,80,784	6,86,40,308
From England (—1,661,696)	—1,21,55,807	..	..	..	..	..
<b>Grand Total</b>	<b>29,71,35,85,578</b>	<b>35,87,957</b>	<b>68,39,00,604</b>	<b>28,60,43,673</b>	<b>1,09,02,37,593</b>	<b>35,15,91,912</b>

of each of the PROVINCIAL GOVERNMENTS, for the year ended 31st March 1946.

EXPENDITURE.	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Expenditure on Revenue Account.</b>						
Direct Demands on the Revenue . . . . .	9,66,94,133	5,41,883	3,23,51,338	3,68,16,267	1,81,51,061	2,64,95,183
Capital Outlay on Salt Works within the Revenue Account . . . . .	1,75,196	..	..	..	..	..
Railways: Interest and Miscellaneous Charges . . . . .	34,42,00,116	..	..	..	..	..
Irrigation . . . . .	16,05,004	5,654	1,73,09,900	70,38,733	1,91,55,195	1,38,58,978
Posts and Telegraphs . . . . .	1,05,92,165	..	..	..	..	..
Debt Services . . . . .	33,61,53,334	..	—5,14,579	3,52,20,431	70,72,180	65,60,234
Civil Administration . . . . .	29,45,12,698	7,95,863	19,11,44,652	14,46,73,973	17,64,91,870	14,81,41,907
Currency and Mint . . . . .	1,51,48,079	..	..	..	..	..
Civil Works and Miscellaneous Public Improvements . . . . .	1,38,39,957	2,79,245	2,81,64,436	2,47,31,085	1,55,00,976	3,21,83,604
Electricity Schemes . . . . .	..	..	37,08,917	4,70,661	..	..
Miscellaneous . . . . .	17,46,56,658	2,21,479	3,43,82,532	2,52,09,309	7,72,36,975	4,06,67,976
Defence Services . . . . .	3,71,75,49,680	..	..	..	..	..
Contributions and Miscellaneous Adjustments between Central and Provincial Governments.	9,73,96,291	..	..	94,000	..	..
Extraordinary Items . . . . .	21,36,51,938	14,485	17,33,26,492	5,99,31,772	9,19,94,594	3,13,86,561
<b>Total</b> . . . . .	<b>5,31,61,73,749</b>	<b>18,58,609</b>	<b>47,98,73,688</b>	<b>33,41,80,231</b>	<b>40,58,97,651</b>	<b>29,92,92,263</b>
<b>Excess of Expenditure on Revenue Account over Ordinary Revenue</b> . . . . .	<b>1,23,42,79,418</b>	..	..	..	..	..
<b>Other Disbursements.</b>						
Capital expenditure outside the Revenue Account—						
Railways . . . . .	9,81,95,599	..	..	..	..	..
Irrigation . . . . .	..	..	13,76,621	14,341	2,03,100	1,01,11,766
Posts and Telegraphs . . . . .	2,17,18,232	..	..	..	..	..
Defence Services . . . . .	35,09,12,046	..	..	..	..	..
Other heads . . . . .	10,34,81,991	18,720	77,72,568	—5,23,04,601	—7,69,38,739	—91,07,549
<b>Total Capital Account Disbursements</b> . . . . .	<b>57,46,07,838</b>	<b>18,720</b>	<b>91,49,189</b>	<b>—5,22,90,260</b>	<b>—7,67,35,579</b>	<b>10,03,917</b>
<b>Debt, Deposits and Advances—</b>						
Permanent Debt . . . . .	59,49,07,782	..	2,25,000	..	..	21,05,724
Floating Debt . . . . .	2,83,27,25,000	..	3,49,00,000	10,00,000	63,00,00,000	..
Loans from the Central Government . . . . .	..	..	3,80,706	71,69,983	7,63,64,800	5,21,18,763
Unfunded Debt . . . . .	56,22,30,349	..	54,72,207	51,45,805	53,31,047	48,00,192
Deposits and Advances . . . . .	6,56,77,90,041	26,036	58,83,94,804	27,94,68,098	36,26,35,802	25,74,96,076
<b>Total Debt, Deposits and Advances</b> . . . . .	<b>10,55,76,53,172</b>	<b>26,036</b>	<b>62,93,72,717</b>	<b>29,27,83,886</b>	<b>1,07,43,31,649</b>	<b>31,65,20,975</b>
Loans and Advances by the Central Government . . . . .	5,11,98,996	..	..	..	..	..
Loans and Advances by Provincial Governments . . . . .	..	..	1,43,60,657	40,14,696	1,27,08,506	86,94,349
Remittances . . . . .	19,36,40,46,992	..	..	57,575	23,23,376	3,92,449
Transfer of Cash between England and India . . . . .	2,64,05,13,591	..	..	..	..	..
<b>Total Disbursements</b> . . . . .	<b>34,42,83,00,007</b>	<b>44,756</b>	<b>65,28,91,563</b>	<b>24,45,65,897</b>	<b>1,01,36,87,652</b>	<b>32,66,11,690</b>
<b>Closing Balance on 31st March 1946.</b>						
India . . . . .	(a) 5,27,74,00,975	35,43,201	(b) 3,10,09,041	(c) 4,14,77,776	(d) 7,65,41,941	(e) 2,49,83,222
England . . . . .	1,78,84,396	..	..	..	..	..
(£,1,341,330)						
<b>Grand Total</b> . . . . .	<b>59,72,35,85,378</b>	<b>35,87,957</b>	<b>68,39,00,604</b>	<b>28,60,43,673</b>	<b>1,09,02,37,593</b>	<b>35,15,94,912</b>

Rs.  
(a) This is exclusive of 35,36,70,400  
(b) " " " " 29,65,09,718  
(c) " " " " 19,74,99,523  
(d) " " " " 45,02,250  
(e) " " " " 6,96,06,096

on account of the balance under Cash Balance Investment Account.

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

REVENUE.	Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Ordinary Revenue Receipts.</b>							
Principal Heads of Revenue—							
Customs . . . . .	..	8,76,572	..	11,33,507	..	1,00,685	..
Taxes on Income other than Corporation Tax . . . .	2,30,00,000	3,18,59,276	1,43,75,000	1,06,03,455	28,75,000	57,50,000	57,50,900
Land Revenue . . . . .	3,32,94,495	1,40,01,995	2,67,22,452	1,74,18,612	23,41,723	53,95,164	74,10,184
Provincial Excise . . . .	3,03,45,660	4,61,80,884	2,44,42,157	82,45,797	21,32,544	88,35,634	1,49,22,316
Stamps . . . . .	1,33,30,060	1,60,55,849	59,76,171	21,80,343	11,32,005	22,45,503	31,73,101
Other Heads . . . . .	2,60,10,906	1,53,54,562	2,03,63,260	1,40,28,364	27,32,672	48,29,930	1,00,86,110
<b>Total Principal Heads of Revenue.</b>	<b>12,59,81,121</b>	<b>12,43,28,235</b>	<b>9,18,79,040</b>	<b>5,36,10,678</b>	<b>1,12,13,944</b>	<b>2,71,56,916</b>	<b>4,13,41,711</b>
Irrigation : Net Receipts . . . .	6,15,82,922	27,74,871	17,46,503	2	24,65,935	-4,80,717	2,17,01,618
Interest Receipts . . . . .	74,47,881	38,15,605	5,73,696	37,703	28,824	14,00,015	16,31,473
Civil Administration . . . .	1,86,97,858	1,30,17,092	71,14,427	38,51,022	29,82,287	30,06,490	45,10,125
Civil Works and Miscellaneous Public Improvements . . . .	32,58,896	39,75,785	20,51,065	12,91,617	8,09,711	4,07,408	22,08,410
Electricity Schemes . . . . .	37,78,276	32,871	..	..	5,77,418	..	..
Miscellaneous . . . . .	1,15,08,008	31,66,142	21,87,404	25,44,267	8,68,228	3,80,398	8,28,756
Contributions and Miscellaneous Adjustments between Central and Provincial Governments.	3,47,712	12,700	3,141	30,01,011	1,00,00,699	40,00,833	775
Extraordinary Items . . . . .	4,69,11,887	13,17,203	3,60,562	7,39,292	10,50,819	1,99,200	1,40,54,279
<b>Total</b>	<b>27,96,14,561</b>	<b>15,24,40,507</b>	<b>10,59,15,838</b>	<b>6,50,74,992</b>	<b>2,99,97,865</b>	<b>3,60,70,643</b>	<b>8,64,37,047</b>
<b>Excess of Ordinary Revenue over Expenditure on Revenue Account</b>	<b>6,63,23,601</b>	<b>3,11,66,697</b>	<b>11,01,679</b>	<b>..</b>	<b>15,77,019</b>	<b>16,59,701</b>	<b>56,001</b>
<b>Other Receipts.</b>							
Debt, Deposits and Advances—							
Permanent Debt . . . . .	3,00,15,000	..	..	..	..	..	..
Floating Debt . . . . .	1,08,00,000	..	8,00,000	20,95,00,000	..	95,00,000	2,00,000
Loans from the Central Government . . . . .	..	..	47,25,698	13,08,455	..	21,70,147	..
Unfunded Debt . . . . .	55,77,265	28,12,951	26,18,821	17,32,251	4,83,012	6,82,482	13,94,526
Deposits and Advances . . . .	13,49,69,807	8,19,37,368	9,39,65,702	6,99,37,440	1,75,24,015	2,26,06,239	14,71,61,437
<b>Total Debt, Deposits and Advances</b>	<b>18,13,62,072</b>	<b>8,47,50,319</b>	<b>10,21,10,221</b>	<b>28,24,78,146</b>	<b>1,80,07,027</b>	<b>3,49,58,868</b>	<b>14,87,55,963</b>
Loans and Advances by Provincial Governments . . . . .	22,33,559	15,14,963	68,03,495	2,19,736	9,04,255	14,32,287	11,50,655
Remittances . . . . .	45,72,300	5,118	9,50,724	90,62,527	8,61,305	3,85,501	10,16,390
<b>Total Receipts</b>	<b>25,44,91,532</b>	<b>11,74,37,097</b>	<b>11,09,66,049</b>	<b>29,17,61,409</b>	<b>2,13,53,146</b>	<b>3,84,36,357</b>	<b>15,09,78,009</b>
Opening Balance on 1st April, 1945	3,67,90,381	3,60,22,284	92,48,670	1,94,94,154	1,26,50,003	51,40,312	49,24,593
<b>Grand Total</b>	<b>29,12,81,913</b>	<b>15,34,59,381</b>	<b>12,02,14,719</b>	<b>31,12,54,563</b>	<b>3,40,03,549</b>	<b>4,35,76,669</b>	<b>15,59,02,602</b>

of each of the PROVINCIAL GOVERNMENTS, for the year ended 31st March 1946—*concl'd.*

EXPENDITURE.	Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Expenditure on Revenue Account.</b>							
Direct Demands on the Revenue	2,13,96,797	58,89,189	1,40,31,751	71,16,269	21,48,736	52,01,153	3,13,86,145
Irrigation . . . . .	2,09,40,945	27,34,776	13,65,932	6,17,488	11,88,592	21,04,818	1,43,11,959
Debt Services . . . . .	—67,56,129	16,35,904	50,09,996	25,14,425	41,608	11,81,829	—79,52,861
Civil Administration . . . . .	12,44,08,704	6,34,57,968	4,17,00,901	3,11,59,173	1,73,95,590	1,82,71,787	3,25,86,216
Civil Works and Miscellaneous Public Improvements. . . . .	2,40,76,733	1,06,26,736	1,02,02,792	1,13,26,396	42,11,238	34,21,307	1,13,61,426
Electricity Schemes . . . . .	29,83,709	4,22,568	..	..	3,03,306	10,776	..
Miscellaneous . . . . .	2,51,43,524	1,81,88,105	1,08,02,187	97,86,664	20,85,871	25,48,650	1,44,26,624
Extraordinary Items . . . . .	10,96,677	1,83,18,564	2,17,00,600	51,17,073	10,45,905	16,70,522	2,62,387
<b>Total</b>	<b>21,32,90,960</b>	<b>12,12,73,810</b>	<b>10,48,14,159</b>	<b>6,76,37,488</b>	<b>2,84,20,846</b>	<b>3,44,10,842</b>	<b>8,63,82,046</b>
<b>Excess of Expenditure on Revenue Account over Ordinary Revenue.</b>	..	..	..	25,62,496	..	..	..
<b>Other Disbursements.</b>							
<b>Capital Expenditure outside the Revenue Account—</b>							
Irrigation . . . . .	2,49,26,647	..	..	1,66,349	..	..	15,01,775
Other heads . . . . .	—38,33,849	—1,95,24,701	—91,61,661	—2,39,39,146	—2,44,322	—31,52,258	—1,09,61,770
<b>Total Capital Account Disbursements</b>	<b>2,10,92,798</b>	<b>—1,95,24,701</b>	<b>—91,61,661</b>	<b>—2,37,72,797</b>	<b>—2,44,322</b>	<b>—31,52,258</b>	<b>—94,60,995</b>
<b>Debt, Deposits and Advances—</b>							
Permanent Debt . . . . .	20,47,500	..	80,200	..	..	..	22,68,300
Floating Debt . . . . .	1,08,00,000	..	8,00,000	23,10,00,000	..	1,45,00,000	2,00,000
Loans from the Central Government . . . . .	9,64,851	9,64,000	33,42,940	13,08,455	7,40,262	9,85,500	2,31,624
Unfunded Debt . . . . .	31,56,624	21,95,111	20,53,042	14,16,121	2,77,850	3,24,870	7,25,856
Deposits and Advances . . . . .	22,34,02,200	13,96,02,628	9,29,51,620	6,05,94,968	1,75,54,914	2,03,80,263	4,96,00,203
<b>Total Debt, Deposits and Advances</b>	<b>24,03,71,175</b>	<b>14,27,61,739</b>	<b>9,92,27,802</b>	<b>29,43,19,544</b>	<b>1,85,73,026</b>	<b>3,61,90,633</b>	<b>15,50,25,963</b>
Loans and Advances by Provincial Governments . . . . .	12,04,057	5,46,732	70,98,132	88,151	4,08,330	67,62,742	5,72,474
Remittances . . . . .	1,11,746	2,05,538	4,991	7,70,283	5,964	25,834	..
<b>Total Disbursements</b>	<b>26,27,79,776</b>	<b>12,39,89,308</b>	<b>9,71,89,204</b>	<b>27,39,67,677</b>	<b>1,87,42,998</b>	<b>3,98,26,951</b>	<b>14,41,37,462</b>
Closing Balance on 31st March, 1946	(a) 2,85,02,137	(b) 2,94,70,073	(c) 2,30,45,455	3,72,86,886	1,52,60,551	(d) 37,49,718	(e) 1,17,65,140
<b>Grand Total</b>	<b>29,12,81,913</b>	<b>15,34,59,381</b>	<b>12,02,14,719</b>	<b>31,12,54,563</b>	<b>3,40,03,549</b>	<b>4,35,76,669</b>	<b>15,59,02,602</b>

	Rs.	} on account of the balance under Cash Balance Investment Account.
(a) This is exclusive of	28,50,17,933	
(b) This is exclusive of	13,32,45,382	
(c) This is exclusive of	6,15,81,749	
(d) This is exclusive of	1,09,46,134	
(e) This is exclusive of	12,68,66,344	

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

HEADS OF REVENUE.	No. of account.	Page.	India General.	Baluchistan.	Coorg.	Madras.	Bombay.	Bengal.	Item No.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
<b>A.—Principal Heads of Revenue—</b>									
I.—Customs . . . . .	9	47	50,60,70,980	3,10,589	..	8,55,40,709	36,74,79,425	66,92,53,532	1
II.—Central Excise Duties . . . . .	10	52	2,81,34,453	2,07,810	..	6,43,25,842	5,01,58,335	16,60,25,848	2
III.—Corporation Tax . . . . .	11	55	8,01,53,082	..	25,043	7,44,18,555	48,45,20,892	28,45,95,314	3
IV.—Taxes on Income other than Corporation Tax . . . . .	12	59	4,64,39,210	..	2,56,162	5,77,01,038	30,86,84,925	17,30,87,518	4
V.—Salt . . . . .	13	62	3,67,67,157	704	..	2,16,10,339	2,52,90,430	1,34,05,686	5
VI.—Opium . . . . .	14	65	..	..	..	..	..	..	6
VII.—Land Revenue . . . . .	15	66	10,72,815	16,99,849	..	..	..	..	7
VIII.—Provincial Excise . . . . .	16	68	73,27,588	12,24,980	..	..	3,02,407	..	8
IX.—Stamps . . . . .	17	71	18,41,930	2,17,585	..	..	63,20,461	..	9
X.—Forest . . . . .	18	74	6,20,539	4,52,783	..	..	..	..	10
XI.—Registration . . . . .	19	76	1,57,382	10,716	..	..	..	..	11
XII.—Receipts under Motor Vehicles Acts . . . . .	20	77	6,08,396	31,096	..	..	..	..	12
XIII.—Other Taxes and Duties . . . . .	21	81	6,58,482	1,02,734	..	..	..	..	13
Total . . . . .			46,25,96,110	42,58,846	2,81,205	30,35,96,483	1,24,27,65,875	1,30,63,67,898	14
<b>B.—Railways—</b>									
XV.—Indian Government Railways—									
A.—Commercial Lines—									
Gross Receipts . . . . .	24	104	2,23,41,78,785	..	..	..	..	..	15
Deduct—Working Expenses . . . . .	24	105	1,58,51,39,784	..	..	..	..	..	16
" Share of surplus profits paid to Indian States and Railway Companies. . . . .	22	89	1,28,293	..	..	..	..	..	17
" Payments to worked lines . . . . .	24	105	2,36,38,925	..	..	..	..	..	18
Net Receipts . . . . .			62,52,71,783	..	..	..	..	..	19
B.—Strategic Lines—									
Gross Receipts . . . . .	24	104	2,31,97,109	..	..	..	..	..	20
Deduct—Working Expenses . . . . .	24	105	3,62,21,592	..	..	..	..	..	21
Net Receipts . . . . .			1,30,24,483	..	..	..	..	..	22
Total Net Receipts . . . . .			61,22,47,300	..	..	..	..	..	23
XVI.—Subsidised Companies . . . . .	27	114	3,00,962	..	..	..	..	..	24
XVI-A.—Railway Miscellaneous Receipts—									
Commercial Lines . . . . .	28	115	5,01,23,366	..	..	..	..	..	25
Strategic Lines . . . . .	28	115	15,28,488	..	..	..	..	..	26
Total . . . . .			66,42,00,116	..	..	..	..	..	27
<b>C.—Irrigation, etc.—</b>									
XVII.—Works for which Capital Accounts are kept—									
Gross Receipts . . . . .	30	120	74,495	92,265	..	..	..	..	28
Deduct—Working Expenses . . . . .	33	144	51,191	1,00,361	..	..	..	..	29
Net Receipts . . . . .			23,304	8,096	..	..	..	..	30
XVIII.—Works for which no Capital Accounts are kept. . . . .	34	150	3,650	11,376	..	..	5,900	..	31
Total . . . . .			26,954	3,280	..	..	5,900	..	32
<b>D.—Posts and Telegraphs—</b>									
XIX.—Posts and Telegraphs—									
Gross Receipts . . . . .	38A	163	33,47,30,408	..	..	..	..	..	33
Deduct—Working Expenses . . . . .	39	161	21,11,24,177	..	..	..	..	..	34
Net Receipts . . . . .			12,36,06,231	..	..	..	..	..	35
<b>E.—Debt Services—</b>									
XX.—Interest . . . . .	41	166	1,40,01,492	26,055	16,696	7,30,257	15,29,235	3,46,090	36
Carried over . . . . .			33,92,38,683	42,88,181	2,97,901	30,43,26,740	1,24,43,01,010	1,30,67,13,928	37

of the CENTRAL GOVERNMENT for the year ended 31st March 1946.

Item No.	United Provinces	Punjab	Bihar	Central Provinces and Berar	Assam	North-West Frontier Province	Orissa	Madhya Pradesh	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	..	..	..	..	7,291	2,08,192	512	11,94,03,006	73,61,32,276
2	6,18,84,286	1,45,42,207	3,17,41,293	1,12,75,531	2,97,44,772	24,53,901	12,73,718	18,73,022	46,36,41,018
3	5,29,34,945	1,97,07,424	18,66,871	7,89,586	18,74,849	..	..	..	84,05,80,397
4	1,94,98,432	4,82,30,014	-49,80,491	56,31,349	28,41,633	..	..	..	65,73,89,790
5	..	..	..	..	..	..	9,70,589	39,82,466	10,20,27,371
6	98,88,360	..	..	..	..	..	..	..	98,88,360
7	..	23,515	..	..	..	..	..	..	27,95,179
8	..	1,930	..	..	..	..	..	..	88,56,905
9	..	5,131	..	..	..	..	..	..	83,94,107
10	..	960	..	..	..	..	..	..	10,74,282
11	..	6,248	..	..	..	..	..	..	1,74,346
12	..	..	..	..	..	..	..	..	6,39,492
13	..	..	..	..	..	..	..	..	7,61,216
14	14,42,06,023	8,25,17,429	2,86,27,673	1,76,96,466	3,44,68,545	26,62,093	22,44,819	12,52,58,494	2,83,23,55,739
15	..	..	..	..	..	..	..	..	2,23,41,78,785
16	..	..	..	..	..	..	..	..	1,58,51,39,784
17	..	..	..	..	..	..	..	..	1,28,293
18	..	..	..	..	..	..	..	..	2,36,38,925
19	..	..	..	..	..	..	..	..	62,52,71,783
20	..	..	..	..	..	..	..	..	2,31,97,169
21	..	..	..	..	..	..	..	..	3,62,21,592
22	..	..	..	..	..	..	..	..	-1,30,24,483
23	..	..	..	..	..	..	..	..	61,22,47,300
24	..	..	..	..	..	..	..	..	3,00,962
25	..	..	..	..	..	..	..	..	5,01,23,366
26	..	..	..	..	..	..	..	..	15,28,488
27	..	..	..	..	..	..	..	..	66,42,00,116
28	..	..	..	..	..	..	..	3,55,272	5,22,032
29	..	..	..	..	..	..	..	4,13,152	5,64,704
30	..	..	..	..	..	..	..	-57,880	-42,672
31	..	..	..	..	..	..	..	..	20,926
32	..	..	..	..	..	..	..	-57,880	-21,746
33	..	..	..	..	..	..	..	..	33,47,30,408
34	..	..	..	..	..	..	..	..	21,11,24,177
35	..	..	..	..	..	..	..	..	12,36,06,231
36	5,616	27,768	18,947	150	10,584	74	5,554	668	1,67,19,126
37	14,42,11,639	8,25,15,197	2,86,46,620	1,76,96,616	3,44,79,129	26,62,167	22,50,373	12,52,01,282	3,63,68,59,466

COMBINED FINANCE AND REVENUE ACCOUNTS OF THE

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

HEADS OF REVENUE.	No. of account	Page.	India	Baluchistan	Coorg.	Madras.	Bombay.	Bengal.	Item No.
			General.						
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward			33,92,38,683	42,88,181	2,97,901	30,43,26,740	1,24,43,01,010	1,30,67,13,928	38
<b>F.—Civil Administration—</b>									
XXI.—Administration of Justice	45	184	4,12,500	1,52,245		12,148	2,523	4,815	39
XXII.—Jails and Convict Settlements	46	186	40,794	46,818					40
XXIII.—Police	47	188	1,21,597	8,436			1,68,836	1,653	41
XXIV.—Ports and Pilotage	48	190	2,32,046	..	..	20,519	2,94,900	26,18,078	42
XXV.—Lighthouses and Lightships	49	192	2,55,408	..	..	2,72,737	3,79,529	2,88,403	43
XXVI.—Education	55	199	2,22,770	1,81,318	80	7,379	9,031	10,891	44
XXVII.—Medical	56	207	2,28,705	26,175	..	9,999		1,02,326	45
XXVIII.—Public Health	57	204	12,91,470	588	..	63	28,200	66,947	46
XXIX.—Agriculture	58	207	6,18,118	22,530	..	..	..	..	47
XXX.—Veterinary	60	211	13,65,638	3,036	..	..	..	..	48
XXXI.—Co-operation	61	213	749	..	..	..	..	..	49
XXXII.—Industries	62	214	1,00,193	..	..	..	..	55,745	50
XXXIII.—Aviation	63	216	8,55,608	..	..	3,256	48,518	89,683	51
XXXIV.—Broadcasting	64	217	33,12,073	..	..	84,591	3,210	88,114	52
XXXVI.—Miscellaneous Departments	65	219	7,49,414	3,831	1,166	8,82,999	6,33,498	1,51,5,672	53
Total			98,07,088	4,44,977	1,246	12,93,691	15,68,245	1,84,78,327	54
<b>G.—Currency and Mint—</b>									
XXXVII.—Currency	67	222	..	..	..	23,430	15,17,57,830	56,632	55
XXXVIII.—Mint	68	224	1,19,47,938	..	..	..	24,59,522	11,46,908	56
Total			1,19,47,938	..	..	23,430	15,42,17,352	12,03,540	57
<b>H.—Civil Works and Miscellaneous Public Improvements</b>									
XXXIX.—Civil Works	70	226	76,80,276	64,596	..	4,964	..	..	58
<b>J.—Miscellaneous—</b>									
XLII.—Receipts from Indian States	77	245	14,38,786	..	..	29,32,642	12,56,368	2,72,669	59
XLIV.—Receipts in aid of Superannuation	79	248	11,41,880	8,119	..	86,199	1,35,217	3,78,069	60
XLV.—Stationery and Printing	80	253	36,61,312	4,575	1	79,305	1,70,069	30,01,018	61
XLVI.—Miscellaneous	81	255	53,12,078	91,567	648	3,28,867	26,84,517	5,66,151	62
Total			1,15,53,856	1,04,281	649	34,27,013	42,46,171	42,17,907	63
<b>K.—Defence Receipts—</b>									
XLVII.—Defence Receipts—Effective	86A	264	11,46,78,762	..	..	..	..	..	64
XLVIII.—Defence Receipts—Non-effective	87A	265	5,68,401	..	..	..	..	..	65
Total			11,52,47,163	..	..	..	..	..	66
<b>M.—Extraordinary Items—</b>									
LI.—Extraordinary Receipts	90	271	..	2,221	..	..	..	..	67
LII.—Receipts connected with War, 1939	91	278	5,91,07,589	34,421	19	36,73,417	1,14,76,889	96,47,238	68
LII-B.—Civil Defence	91C	281	44,411	1,750	..	33,362	2,85,441	2,07,834	69
Total			5,91,52,000	38,392	19	37,06,779	1,17,62,330	98,55,072	70
Total Ordinary Revenue			55,46,27,004	49,40,407	2,99,815	31,27,82,617	1,41,60,95,108	1,34,04,68,774	71

of the CENTRAL GOVERNMENT for the year ended 31st March 1946.

Item No.	United Provinces.	Punjab.	Bihar.	Central Provinces and Berar.	Assam.	North-West Frontier Province.	Orissa.	Sind.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
38	14,42,11,639	8,25,45,197	2,86,46,620	1,76,96,616	3,44,79,129	26,62,167	22,50,373	12,52,01,282	3,63,68,59,466
39	3,900	91,877	..	4,000	..	..	..	..	6,84,013
40	..	..	..	..	..	..	..	..	87,612
41	..	258	..	..	..	..	..	85,695	3,86,475
42	..	..	..	..	..	..	..	24,430	31,89,973
43	..	..	..	..	..	..	..	1,14,076	13,10,153
44	..	10,180	..	2,781	670	..	..	2,645	4,47,745
45	..	..	..	..	587	..	..	..	3,67,792
46	..	..	..	..	..	..	..	15,582	14,02,850
47	..	404	..	..	..	..	..	..	6,41,052
48	..	..	..	..	..	..	..	..	13,68,674
49	..	..	..	..	..	..	..	..	749
50	..	..	..	..	..	22	..	..	1,55,960
51	11,321	12,143	2,729	162	5	75	..	62,987	10,86,487
52	2,974	2,981	231	146	131	594	114	179	34,95,338
53	8,44,879	1,78,222	42,729	50,498	47,238	4,879	6,583	48,326	1,86,45,934
54	8,63,074	2,96,065	45,689	57,587	48,631	5,570	6,697	3,53,920	3,32,70,807
55	3,732	18,139	..	..	..	262	..	2,706	15,18,62,731
56	..	77,269	..	..	..	..	..	..	1,56,31,637
57	3,732	95,408	..	..	..	262	..	2,706	16,74,94,368
58	..	10,667	..	5,705	21,814	2,231	..	..	77,90,253
59	..	94,870	..	..	..	..	..	..	59,95,335
60	60,237	32,122	19,697	26,804	24,691	6,068	6,323	30,770	19,55,996
61	49,197	11,147	13,797	5,347	2,835	509	1,273	5,037	70,05,422
62	1,77,286	3,29,317	39,880	26,809	4,73,978	9,77,014	21,277	11,29,319	1,21,58,708
63	2,86,720	4,67,456	73,374	58,960	5,01,504	9,83,591	28,873	11,65,126	2,71,15,461
64	..	..	..	..	..	..	..	..	11,46,78,762
65	..	..	..	..	..	..	..	..	5,68,401
66	..	..	..	..	..	..	..	..	11,52,47,163
67	..	33,40,918	..	..	..	..	..	..	33,43,139
68	14,64,078	2,47,218	3,70,050	1,66,757	22,44,300	84,976	93,861	3,73,003	8,89,83,825
69	9,870	27,284	2,28,885	4,452	3,09,677	14,492	6,22,147	244	17,89,849
70	14,73,948	36,15,420	5,98,944	1,71,209	25,53,977	99,468	7,16,008	3,73,247	9,41,16,813
71	14,68,39,113	8,70,30,213	2,93,64,627	1,79,90,077	3,76,05,055	37,53,289	30,01,951	12,70,96,281	4,08,18,04,331



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

HEADS OF EXPENDITURE.	No. of Account.	Page.	India General.	Baluchistan.	Coorg.	Madras.	Bombay.	Bengal.	Item No.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
<b>A.—Direct Demands on the Revenue—</b>									
1.—Customs . . . . .	9A	49	9,91,997	2,06,503	..	18,90,199	51,23,439	29,87,361	1
2.—Central Excise Duties . . . . .	10A	53	1,70,81,167	..	..	46,93,677	66,53,387	24,62,025	2
3.—Corporation Tax . . . . .	11A	56	477	..	..	4,95,726	31,44,286	18,93,197	3
4.—Taxes on Income other than Corporation Tax . . . . .	12A	60	49,270	..	9,277	13,01,879	9,73,242	4,22,747	4
5.—Salt . . . . .	13A	63	87,83,903	..	..	23,47,284	21,14,286	1,78,475	5
6.—Opium . . . . .	14A	65	..	..	..	..	..	..	6
7.—Land Revenue . . . . .	15A	67	2,89,932	7,23,007	..	..	..	..	7
8.—Provincial Excise . . . . .	16A	69	2,85,391	86,134	..	..	1,96,311	..	8
9.—Stamps . . . . .	17A	72	24,700	4,626	..	..	63,66,429	3,409	9
10.—Forest . . . . .	18A	75	22,97,817	6,00,332	..	..	..	..	10
11.—Registration . . . . .	19A	76	15,438	5,428	..	..	..	..	11
12.—Charges on account of Motor Vehicles Acts . . . . .	20A	78	4,89,531	..	..	..	..	..	12
13.—Other Taxes and Duties . . . . .	21A	83	6,569	..	..	..	..	..	13
Total . . . . .			3,03,16,192	16,26,030	9,277	1,07,28,765	2,45,11,380	79,48,224	14
<b>AA.—Principal Revenue Heads—</b>									
Capital Outlay on Salt Works within the Revenue Account—									
5-A.—Capital Outlay on Salt Works . . . . .	13B	64	1,75,196	..	..	..	..	..	15
<b>B.—Railway Revenue Account—</b>									
15-A.—Indian Government Railways—Commercial Lines—									
Interest on Debt . . . . .	26	111	25,99,01,168	..	..	..	..	..	16
Interest on Capital contributed by Companies and Indian States . . . . .	26	111	8,37,704	..	..	..	..	..	17
15-B.—Indian Government Railways—Strategic Lines—									
Interest on Debt . . . . .	26	111	1,10,32,609	..	..	..	..	..	18
15-C.—Subsidised Companies . . . . .	27A	114	—28,698	..	..	..	..	..	19
15-D.—Miscellaneous Railway Expenditure—Commercial Lines . . . . .	28A	115	1,03,03,000	..	..	..	..	..	20
15-E.—Miscellaneous Railway Expenditure—Strategic Lines . . . . .	28A	115	1,50,657	..	..	..	..	..	21
15-F.—Transfer to Railway Reserve Fund . . . . .	25A	109	6,20,03,676	..	..	..	..	..	22
Total . . . . .			34,42,00,116	..	..	..	..	..	23
<b>C.—Irrigation, etc., Revenue Account—</b>									
17.—Interest on works for which Capital Accounts are kept . . . . .	30	120	94,661	1,21,228	..	..	..	..	24
18.—Other Revenue Expenditure . . . . .	35	153	2,18,123	2,56,034	..	..	2,76,113	..	25
Total . . . . .			3,12,784	3,77,262	..	..	2,76,113	..	26
<b>CC.—Irrigation, etc., Capital Account within the Revenue Account—</b>									
19.—Construction of Irrigation, etc., Works . . . . .	31	127	1,62,030	4,496	..	..	41,592	..	27
<b>D.—Posts and Telegraphs Revenue Account—</b>									
20.—Posts and Telegraphs—Interest on Debt . . . . .	36	158	1,05,29,598	..	..	..	..	..	28
<b>DD.—Posts and Telegraphs Capital Account within the Revenue Account—</b>									
21.—Capital Outlay on Posts and Telegraphs . . . . .	37	161	62,567	..	..	..	..	..	29
Carried over . . . . .			38,57,58,483	20,07,788	9,277	1,07,28,765	2,48,29,085	79,48,224	30

## REVENUE ACCOUNT of the CENTRAL GOVERNMENT for the year ended 31st March 1946.

Item No.	United Provinces.	Punjab.	Bihar.	Central Provinces and Berar.	Assam.	North-West Frontier Province.	Orissa.	Sind.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
1	..	22,129	8	..	..	66,953	..	..	90,000
2	..	13,514	2,424	1,08,467	2,161	4,742	1,193	..	1,22,29,238
3	3,43,738	1,34,655	14,192	5,897	11,919	..	..	..	4,98,41,087
4	9,56,940	15,44,362	8,80,330	4,61,787	1,93,277	..	..	..	24,41,111
5	..	..	..	..	..	..	..	2,06,428	1,36,20,376
6	1,50,77,756	..	..	..	..	..	..	..	1,50,77,756
7	..	..	..	..	..	..	..	..	10,12,939
8	..	68	..	..	..	17,443	..	..	5,85,347
9	..	..	..	..	..	..	..	..	63,39,164
10	..	..	..	..	..	..	..	..	28,98,149
11	..	..	..	..	..	..	..	..	20,866
12	..	..	..	..	..	..	..	..	4,89,531
13	..	..	..	..	..	..	..	..	6,569
14	1,63,78,434	17,14,728	8,96,954	5,76,151	2,07,357	89,138	1,193	16,90,310	9,66,94,133
15	..	..	..	..	..	..	..	..	1,75,196
16	..	..	..	..	..	..	..	..	25,99,01,168
17	..	..	..	..	..	..	..	..	8,37,704
18	..	..	..	..	..	..	..	..	1,10,32,609
19	..	..	..	..	..	..	..	..	28,698
20	..	..	..	..	..	..	..	..	1,03,03,000
21	..	..	..	..	..	..	..	..	1,50,657
22	..	..	..	..	..	..	..	..	6,20,03,676
23	..	..	..	..	..	..	..	..	34,42,00,116
24	..	..	..	..	..	..	..	3,82,593	5,98,482
25	..	..	..	..	..	..	..	..	7,50,270
26	..	..	..	..	..	..	..	3,82,593	13,48,752
27	..	..	..	..	..	..	..	48,134	2,56,252
28	..	..	..	..	..	..	..	..	1,05,29,598
29	..	..	..	..	..	..	..	..	62,567
30	1,63,78,434	17,14,728	8,96,954	5,76,151	2,07,357	89,138	1,193	21,21,037	45,32,66,614

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

HEADS OF EXPENDITURE.	No. of account.	Page.	India General.	Baluchistan.	Coorg.	Madras.	Bombay.	Bengal.	Item No.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward			38,57,58,483	20,07,788	9,277	1,07,28,765	2,48,29,085	79,48,224	31
<b>E.—Debt Services—</b>									
<b>22.—Interest on Debt and Other Obligations—</b>									
<b>A.—Interest on Ordinary Debt—</b>									
(i) Rupee Debt . . . . .	41A	169	61,91,070	4,57,979	1,223	3,92,42,477	24,06,86,328	11,07,89,976	32
(ii) Sterling Debt . . . . .	41A	170	2,12,82,316	..	..	..	..	..	33
<b>B.—Interest on Unfunded Debt . . . . .</b>	<b>41A</b>	<b>170</b>	<b>8,24,27,602</b>	<b>45,061</b>	<b>20,804</b>	<b>2,57,005</b>	<b>5,67,579</b>	<b>6,08,613</b>	<b>34</b>
<b>C.—Interest on Other Obligations . . . . .</b>	<b>41A</b>	<b>171</b>	<b>6,19,77,092</b>	<b>..</b>	<b>6,983</b>	<b>12,01,354</b>	<b>46,93,389</b>	<b>32,03,161</b>	<b>35</b>
<b>D.—Transfers . . . . .</b>	<b>41A</b>	<b>171</b>	<b>30,67,25,933</b>	<b>1,21,228</b>	<b>..</b>	<b>..</b>	<b>5,20,283</b>	<b>..</b>	<b>36</b>
Remainder chargeable to Debt and Other Obligations.	41A	171	—12,48,47,853	3,81,812	29,010	4,07,00,836	24,54,27,013	11,46,01,750	37
<b>23.—Appropriation for Reduction or Avoidance of Debt.</b>	42	176	3,00,00,000	..	..	..	..	..	38
<b>Total</b>			<b>—10,48,47,853</b>	<b>3,81,812</b>	<b>29,010</b>	<b>4,07,00,836</b>	<b>24,54,27,013</b>	<b>11,46,01,750</b>	<b>39</b>
<b>F.—Civil Administration—</b>									
25.—General Administration . . . . .	43	182	4,75,81,271	14,56,887	..	2,94,507	19,29,261	13,68,047	40
26.—Audit . . . . .	44	183	53,96,682	..	..	10,60,155	12,65,843	21,24,563	41
27.—Administration of Justice . . . . .	45A	185	11,02,934	1,35,372	..	297	25,823	2,48,681	42
28.—Jails and Convict Settlements . . . . .	46A	187	13,90,618	4,06,986	..	..	..	..	43
29.—Police . . . . .	47A	189	40,54,330	18,29,781	22,754	17,01,038	9,62,238	91,30,000	44
30.—Ports and Pilotage . . . . .	48B	190	3,04,047	..	..	78,293	10,34,703	31,25,643	45
	48C	191							
	49A	192							
31.—Lighthouses and Lightships . . . . .	49A	192	9,35,629	..	..	89,533	70,133	1,02,993	46
32.—Ecclesiastical . . . . .	50	193	—10,96,927	30,413	615	2,02,962	2,73,573	6,15,973	47
33.—Payments to Crown Representative	51	195	65,14,189	2,00,000	..	49,67,608	18,06,820	9,07,616	48
34.—Tribal Areas . . . . .	52	196	96,434	63,70,508	..	..	..	..	49
35.—External Affairs . . . . .	53	197	1,24,86,415	5,421	..	1,08,678	1,55,272	1,90,529	50
36.—Scientific Departments . . . . .	54	198	18,34,402	398	..	4,76,309	38,58,001	64,15,273	51
37.—Education . . . . .	55A	201	36,76,165	5,90,367	..	..	51,080	67,500	52
38.—Medical . . . . .	56A	203	34,33,323	5,79,649	..	2,037	..	1,57,801	53
39.—Public Health . . . . .	57A	205	23,03,793	34,963	..	41,862	74,063	5,36,433	54
40.—Agriculture . . . . .	58A	209	2,32,92,865	2,90,389	..	46,145	933	5,80,800	55
41.—Veterinary . . . . .	60A	212	19,66,272	87,500	..	..	..	..	56
42.—Co-operation . . . . .	61A	213	85,822	..	..	..	..	..	57
43.—Industries . . . . .	62A	215	1,23,44,736	..	..	..	..	3,09,962	58
44.—Aviation . . . . .	63A	217	39,64,046	..	..	..	..	..	59
45.—Broadcasting . . . . .	64A	218	41,11,873	..	..	9,16,922	6,24,787	9,55,250	60
47.—Miscellaneous Departments . . . . .	66	221	2,88,40,686	11,455	..	3,04,176	5,32,143	73,65,326	61
<b>Total</b>			<b>16,16,19,615</b>	<b>1,20,30,689</b>	<b>23,369</b>	<b>1,02,90,522</b>	<b>1,26,64,673</b>	<b>3,42,02,390</b>	<b>62</b>
<b>Carried over</b>			<b>44,55,30,235</b>	<b>1,44,19,689</b>	<b>61,656</b>	<b>6,17,20,123</b>	<b>28,29,20,771</b>	<b>15,67,52,364</b>	<b>63</b>

REVENUE ACCOUNT of the CENTRAL GOVERNMENT for the year ended 31st March 1946—*contd.*

Item No.	United Provinces.	Punjab.	Bihar.	Central Provinces and Berar.	Assam.	North West Frontier Province.	Orissa.	Sind.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
31	1,63,78,434	17,14,728	8,96,954	5,76,151	2,07,357	89,138	1,193	21,21,037	45,32,66,614
32	79,50,427	1,94,60,758	18,40,555	19,54,927	2,23,689	4,10,266	2,08,880	35,16,020	43,29,34,575
33	..	..	..	..	..	..	..	..	2,12,82,316
34	8,96,267	1,76,922	73,210	71,703	25,874	41,881	15,332	42,971	8,52,70,824
35	3,61,660	17,24,498	5,03,848	2,74,467	81,130	58,889	99,798	2,29,387	7,44,15,656
36	..	..	..	..	..	..	..	3,82,593	30,77,50,037
37	92,08,354	2,13,62,178	24,17,613	23,01,097	3,30,693	5,11,036	3,24,010	34,05,785	30,61,53,334
38	..	..	..	..	..	..	..	..	3,90,00,000
39	92,08,354	2,13,62,178	24,17,613	23,01,097	3,30,693	5,11,036	3,24,010	34,05,785	33,61,53,334
40	1,20,143	3,18,095	1,000	..	7,291	4,03,578	..	1,08,799	5,35,88,879
41	13,12,479	11,13,122	5,61,620	5,38,326	4,86,961	2,94,538	2,59,987	4,40,741	1,48,55,017
42	1,27,717	3,61,227	..	1,05,629	227	..	..	1,000	21,08,907
43	..	..	..	..	..	..	..	..	17,97,604
44	3,11,076	6,16,687	35,88,212	11,44,194	1,32,487	42,62,738	8,69,134	29,89,894	3,16,14,563
45	..	..	..	..	..	..	..	65,678	46,08,364
46	..	..	..	..	..	..	..	72,635	12,70,923
47	2,59,898	2,42,283	51,048	72,231	25,941	93,584	6,874	39,926	8,18,394
48	5,48,037	10,26,713	18,315	27,11,053	97,779	41,526	46,332	1,18,384	1,90,04,372
49	..	3,21,000	..	..	21,50,302	2,78,88,386	..	..	3,68,26,630
50	1,18,242	9,72,532	686	31,835	1,072	7,075	..	24,133	1,41,01,890
51	..	..	..	..	..	..	..	..	1,25,84,383
52	6,76,700	..	..	..	..	..	..	..	50,61,812
53	977	21,050	..	..	..	..	..	..	41,94,837
54	..	..	..	..	..	..	382	2,72,929	32,64,425
55	..	..	..	..	..	..	..	59	2,42,11,191
56	..	..	..	..	..	..	..	..	20,53,772
57	..	..	..	..	..	..	..	..	85,822
58	..	..	..	..	..	..	..	..	1,26,54,698
59	..	..	..	..	..	..	..	..	39,64,046
60	4,21,995	4,32,721	1,713	..	..	3,08,456	..	..	77,73,717
61	5,13,107	18,077	1,28,018	45,364	1,09,695	2,046	1,81,020	17,320	3,80,68,452
62	44,10,371	54,43,507	43,50,612	46,49,632	30,11,755	3,33,01,927	13,63,729	41,51,517	29,45,12,698
63	2,99,97,159	2,85,20,413	76,65,179	75,25,880	35,49,505	3,39,02,101	16,88,932	96,78,329	1,08,39,32,646

## COMBINED FINANCE AND REVENUE ACCOUNTS OF THE

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

HEADS OF EXPENDITURE.	No. of Account.	Page.	India	Baluchistan.	Coorg.	Madras.	Bombay.	Bengal.	Item No.
			General.						
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward			44,55,30,235	1,44,19,689	61,656	6,17,20,123	28,29,20,771	15,67,52,364	64
<b>G.—Currency and Mint—</b>									
48.—Currency	67A	222	..	..	..	..	40,16,442	..	65
49.—Mint	68A	224	76,861	..	..	..	41,27,576	38,81,603	66
Total	..	..	76,861	..	..	..	81,44,018	38,81,603	67
<b>H.—Civil Works and Miscellaneous Public Improvements—</b>									
50.—Civil Works	70A	227	1,18,36,123	14,15,602	21	2,375	..	8,801	68
<b>J.—Miscellaneous—</b>									
55.—Superannuation Allowances and Pensions.	79A	251	2,02,71,785	2,38,360	3,695	9,54,111	13,45,396	17,93,670	69
56.—Stationery and Printing	80A	254	2,67,85,732	1,345	..	33,022	47,309	641	70
57.—Miscellaneous	81A	256	8,71,93,965	2,60,182	6,559	1,44,12,228	19,42,056	1,03,00,890	71
Total	..	..	13,42,51,482	4,99,887	9,254	1,53,99,361	33,34,761	1,20,95,201	72
<b>JJ.—Miscellaneous—Capital Account within the Revenue Account—</b>									
55-A.—Commutation of Pensions financed from Ordinary Revenues	79B	252	10,96,944	..	..	..	..	..	73
<b>K.—Defence Services—</b>									
58.—Defence Services—Effective	86B	264	3,61,28,67,112	..	..	..	..	..	74
59.—Defence Services—Non-effective	87B	265	10,46,82,568	..	..	..	..	..	75
Total	..	..	3,71,75,49,680	..	..	..	..	..	76
<b>L.—Contributions and Miscellaneous Adjustments between Central and Provincial Governments—</b>									
61.—Grants-in-aid to Provincial Governments	88	267	..	..	..	..	..	8,00,00,000	77
62.—Miscellaneous Adjustments between Central and Provincial Governments	89	267	..	..	..	13,178	6,718	3,37,175	78
Total	..	..	..	..	..	13,178	6,718	8,03,37,175	79
<b>M.—Extraordinary Items—</b>									
63.—Extraordinary charges	90A	273	..	70,436	..	..	..	..	80
63A.—Expenditure connected with Post-War Planning and Development	90B	274	33,41,396	23,281	..	2,14,626	1,58,348	5,37,289	81
64.—Expenditure connected with the War, 1939	91A	279	6,87,86,201	7,40,896	86,599	83,56,167	6,07,23,937	1,81,69,624	82
64B.—Civil Defence	91D	283	7,26,122	3,862	332	5,23,699	25,398	1,18,43,123	83
Total	..	..	7,23,55,719	8,38,475	86,931	93,94,192	6,09,07,683	3,05,50,036	84
<b>Total Expenditure on Revenue Account</b>			<b>4,38,31,95,044</b>	<b>1,71,73,653</b>	<b>1,57,862</b>	<b>8,62,29,529</b>	<b>35,53,13,951</b>	<b>28,36,25,180</b>	<b>85</b>

REVENUE ACCOUNT of the CENTRAL GOVERNMENT for the year ended 31st March 1946—*concl'd.*

Item No.	United Provinces.	Punjab.	Bihar.	Central Provinces and Berar.	Assam.	North West Frontier Province.	Orissa.	Sind.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
64	2,99,97,159	2,85,20,413	76,65,179	75,25,880	35,49,805	3,39,02,101	16,88,932	96,78,339	1,08,39,32,646
65	..	..	..	..	..	..	..	..	40,16,442
66	..	30,45,597	..	..	..	..	..	..	1,11,31,637
67	..	30,45,597	..	..	..	..	..	..	1,51,48,079
68	..	4,55,805	..	8,297	52,881	57,749	2,303	..	1,38,39,957
69	9,39,966	11,41,025	2,00,946	3,01,087	2,50,166	8,81,827	25,684	1,85,425	2,85,33,143
70	13,408	1,46,007	2,033	2,174	10,967	6,984	6,058	4,847	2,70,60,527
71	6,23,806	2,48,410	1,10,950	22,541	9,36,825	74,475	14,47,596	3,85,961	11,79,65,444
72	15,77,180	15,35,442	3,13,929	3,25,802	11,97,958	9,63,286	14,79,338	5,76,233	17,35,59,114
73	..	..	..	..	..	..	..	..	10,96,944
74	..	..	..	..	..	..	..	..	3,61,28,67,112
75	..	..	..	..	..	..	..	..	10,46,82,568
76	..	..	..	..	..	..	..	..	3,71,75,49,680
77	..	..	..	..	30,00,000	1,00,00,000	40,00,000	..	9,70,00,000
78	13,349	6,712	12,700	3,141	1,011	699	833	775	3,96,291
79	13,349	6,712	12,700	3,141	30,01,011	1,00,00,699	40,00,833	775	9,73,96,291
80	..	..	..	..	..	..	..	..	70,436
81	1,20,712	95,900	98,710	8,852	12,175	1,25,880	51,351	27,906	48,16,426
82	39,69,441	22,61,086	29,89,985	13,00,527	2,28,14,877	10,06,413	16,63,312	7,17,994	19,35,87,069
83	3,87,723	5,77,747	1,928	1,480	10,65,413	..	14,344	5,946	1,51,77,117
84	44,77,876	29,34,732	30,90,623	13,10,859	2,38,92,465	11,32,293	17,29,007	7,51,846	21,36,51,038
85	3,60,65,564	3,64,98,702	1,10,82,431	91,73,979	3,16,94,120	4,60,56,128	89,00,413	1,10,07,193	5,31,61,73,749

## No. 4.—ACCOUNT of RECEIPTS and DISBURSEMENTS of the CENTRAL GOVERNMENT for the year ended 31st March 1946.

RECEIPTS.	No. of account.	Page.	TOTAL.	DISBURSEMENTS.	No. of account.	Page.	Total.
			Rs.				Rs.
Ordinary Revenue (as per Account No. 2)	2	9	4,08,18,94,331	Expenditure on Revenue Account (as per Account No. 3)	3	15	5,31,61,73,749
				Excess of Expenditure on Revenue Account over Ordinary Revenue .			1,23,42,79,418
				<i>Other expenditure.</i>			
				<b>Railway, Irrigation, Posts and Telegraphs and other Capital Accounts outside the Revenue Account—</b>			
				BB.—Construction of State Railways—			
				Commercial . . . . .	23	93	9,83,24,046
				Strategic . . . . .	23	93	1,64,875
				Capital contributed by Railway Companies and Indian States towards outlay on State Railways—Discharge of Debentures . . . . .	23A	94	6,678
				DD.—Capital Outlay on Posts and Telegraphs . . . . .	37	161	2,17,18,232
				FF.—Capital Outlay on Vizagapatam Port . . . . .	48D	191	10,532
				Capital Outlay on Industrial Development . . . . .	62B	216	19,34,833
				GG.—Currency Capital Outlay . . . . .	67B	223	2,65,471
				HH.—Initial Expenditure on New Capital at Delhi . . . . .	72	231	1,42,53,878
				JJ.—Miscellaneous—			
				Payments of Commuted Value of Pensions . . . . .	79B	252	—36,52,712
				Payments to Retrenched Personnel . . . . .	84	259	2,78,009
				KK.—Defence Services—			
				Defence Capital Outlay . . . . .	87E	266	35,09,12,016
				MM.—Extraordinary Items—			
				Capital outlay on schemes connected with War, 1939 . . . . .	91E	284	9,03,91,581
				TOTAL NET . . . . .			57,46,07,838 57,46,07,838
				<b>N.—Public Debt Discharged—</b>			
				<b>A.—Debt raised in India—</b>			
				<b>I.—Permanent Debt—</b>			
				6½ per cent. Treasury Bonds, 1935 . . . . .			18,800
				6 per cent. Bonds, 1930 . . . . .			11,200
				6 per cent. Bonds, 1927 . . . . .			1,000
				6 per cent. Bonds, 1931 . . . . .			400
				6 per cent. Bonds, 1933-36 . . . . .			36,000
				5½ per cent. War Bonds, 1925 . . . . .			12,750
				5½ per cent. War Bonds, 1928 . . . . .			10,000
				5 per cent. War Loan, 1929-47 . . . . .			3,500
				5 per cent. Bonds, 1933 . . . . .			7,600
				5 per cent. Bonds, 1935 . . . . .			5,000
				5 per cent. Loan, 1939-44 . . . . .			37,400
				5 per cent. War Loan, 1945-55 . . . . .			54,83,18,650
				5 per cent. Loan, 1940-43 . . . . .			1,16,300
				4½ per cent. Loan, 1958-68 . . . . .			67
					93	290 to 292	
				4 per cent. Bonds, 1943 . . . . .			27,400
				3½ per cent. Loan, 1900-01 . . . . .			300
				3½ per cent. Loan, 1865 . . . . .			15,500
				3½ per cent. Loan, 1854-55 . . . . .			1,982
				3½ per cent. Loan, 1954-59 . . . . .			184
				3½ per cent. Loan, 1842-43 . . . . .			1,500
				3 per cent. First Development Loan, 1970-75 . . . . .			500
				3 per cent. Loan, 1963-65 . . . . .			600
				3 per cent. Bonds, 1941 . . . . .			2,600
				Three year Interest Free Defence Bonds . . . . .			72,74,569
				TOTAL . . . . .			55,59,03,804
				NET . . . . .			9
				Carried over . . . . .			6,44,66,85,391
<b>N.—Public Debt incurred—</b>							
<b>A.—Debt raised in India—</b>							
<b>I.—Permanent Debt—</b>							
4½ per cent Loan, 1958-68 . . . . .			66,667				
3½ „ „ „ 1954-59 . . . . .			18,386				
3½ „ „ „ 1954-55 . . . . .			500				
3 „ „ „ 1896-97 . . . . .			43,100				
3 „ „ „ 1963-65 . . . . .			25,00,00,000				
3 „ „ „ 2nd Victory Loan, 1959-61 . . . . .			1,08,02,73,900				
3 „ „ „ 1st Development Loan, 1970-75 . . . . .	93	290 to 292	1,15,05,83,700				
2½ „ „ „ Loan, 1948-52 . . . . .			25,00,00,000				
2½ „ „ „ Loan, 1960 . . . . .			25,63,06,800				
2½ „ „ „ Bonds, 1950 . . . . .			35,09,47,000				
Five year Interest Free Prize Bonds . . . . .			1,53,74,080				
Three year Interest Free Defence Bonds . . . . .			6,97,651				
TOTAL . . . . .			3,35,43,11,784				
NET . . . . .			2,79,84,07,980				
Carried over . . . . .			7,43,62,06,115				

## No. 4.—ACCOUNT of RECEIPTS and DISBURSEMENTS of the CENTRAL GOVERNMENT for the year ended 31st March 1946.

RECEIPTS.	No. of account.	Page.	TOTAL.	DISBURSEMENTS.	No. of account.	Page.	TOTAL.
Brought forward			Rs. 7,43,62,06,115	Brought forward			Rs. 6,44,66,85,391
<b>II. Floating Debt—</b>				<b>II.—Floating Debt—</b>			
Treasury Bills . . . . .	93	291	2,79,89,75,000	Treasury Bills . . . . .	93	291	2,83,27,25,000
<b>TOTAL</b>			2,79,89,75,000	<b>TOTAL</b>			2,83,27,25,000
<b>NET</b>			0	<b>NET</b>			3,37,50,000
<b>B.—Debt raised in England—</b>				<b>B.—Debt raised in England—</b>			
				<b>Permanent Debt—</b>			
				India 5 per cent. Stock, 1942-47			667
				India 4½ per cent. Stock, 1950-55 . . . . .			16,33,759
				India 4½ per cent. Stock, 1958-68 . . . . .			1,48,694
				India 4 per cent. Stock, 1948-53			73,457
				India 3½ per cent. Stock, 1931			8,19,055
				India 3¼ per cent. Stock, 1954-59 . . . . .	93	292 and 293	18,386
				India 3 per cent. Stock, 1948 . . . . .			7,24,728
				India 3 per cent. Stock, 1949-52			73,702
				India 2½ per cent. Stock, 1926 . . . . .			1,21,286
				Capital portion of Annuities created in purchase of Railways . . . . .			3,44,85,189
				Debenture Stock Railways . . . . .			9,05,055
				<b>TOTAL</b>			3,90,03,978
				<b>NET</b>			3,90,03,978
<b>O.—Unfunded Debt—</b>				<b>O.—Unfunded Debt—</b>			
Deposits of Service Funds . . . . .	96	298	23,47,615	Special Loans . . . . .	94	297	4,365
Savings Bank Deposits . . . . .			78,10,93,758	Deposits of Service Funds . . . . .	96	298	34,83,858
Post Office Certificates . . . . .			29,62,31,555	Savings Bank Deposits . . . . .			41,32,22,258
Indian State Certificates . . . . .	97	299	24,99,346	Post Office Certificates . . . . .			4,32,23,468
State Provident Funds . . . . .			13,26,70,306	Indian State Certificates . . . . .	97	299	1,715
Other Accounts . . . . .			1,65,63,868	Provident Funds . . . . .			9,15,00,952
				Other Accounts . . . . .			1,07,93,733
<b>TOTAL</b>			1,23,14,06,441	<b>TOTAL</b>			56,22,30,349
<b>NET</b>			66,91,76,092	<b>NET</b>			0
Carried over			11,46,65,87,556	Carried over			9,88,06,14,718



## No. 4.—ACCOUNT of RECEIPTS and DISBURSEMENTS of the CENTRAL GOVERNMENT for the year ended 31st March 1946.

RECEIPTS.	No. of account.	Page.	TOTAL.	DISBURSEMENTS	No. of account.	Page.	TOTAL.
Brought forward . . .	..		Rs. 11,46,65,87,556	Brought forward . . .	..		Rs. 9,88,06,44,869
<b>P.—Deposits and Advances—</b>				<b>P.—Deposits and Advances—</b>			
Depreciation Reserve Fund—Railways . . . . .	25	108	17,25,46,519	Depreciation Reserve Fund—Railways . . . . .	25	108	11,94,75,869
Railway Reserve Fund . . . . .	25A	109	6,20,03,676	Railway Reserve Fund . . . . .	25A	109	5,54,56,208
Renewals Reserve Fund—Posts and Telegraphs . . . . .	40	164	97,24,200	Renewals Reserve Fund—Posts and Telegraphs . . . . .	40	164	35,98,956
Other Reserve Funds bearing interest . . . . .	104	310	9,24,778	Other Reserve Funds bearing interest . . . . .	104	310	1,59,024
Other Deposits bearing interest . . . . .	107	315	1,01,71,88,396	Other Deposits bearing interest . . . . .	107	315	45,33,05,320
Appropriation for Reduction or Avoidance of Debt—				Appropriation for Reduction or Avoidance of Debt—			
Sinking Funds . . . . .	99	303	95,04,000	Sinking Funds . . . . .	99	303	18,56,86,092
Other Appropriations . . . . .	42	176	2,04,96,000	Other Appropriations . . . . .	42	176	2,04,96,000
Silver Redemption Reserve . . . . .	100	306	89,89,415	Silver Redemption Reserve . . . . .	100	306	89,88,968
Central Road Fund . . . . .	102	308	1,49,02,039	Central Road Fund . . . . .	102	308	1,02,35,286
Civil Aviation Fund . . . . .			3,00,000	Civil Aviation Fund . . . . .			95,622
Post Office Certificates Bonus Fund . . . . .			75,42,665	Fund for Economic Development and Improvement of Rural Areas . . . . .			1,00,455
Coal Production Fund . . . . .			2,63,40,846	Fund for Development of Civil Aviation . . . . .			4,09,642
Fund for Special Frontier Expenditure including Development . . . . .			3,264	Fund for India's Contribution to the United Nations' Relief and Rehabilitation Administration . . . . .			2,41,48,267
Depreciation Reserve Fund—Government Presses . . . . .	104	310	1,35,287	Fund for Special Frontier Expenditure including Development . . . . .			10,12,566
Cotton Textile Fund . . . . .			84,79,547	Fund for Development of Broadcasting . . . . .	104	310	95,845
Fund for the benefit of Cotton Growers . . . . .			4,14,32,408	Coal Production Fund . . . . .			1,78,77,342
Fund for India's Contribution to the United Nations' Relief and Rehabilitation Administration . . . . .			7,86,74,291	Fund for the benefit of Cotton Growers . . . . .			3,04,87,772
Other Reserve Funds not bearing interest . . . . .			95,86,364	Depreciation Reserve Fund—Government Presses . . . . .			72,344
Deposits of Local Funds . . . . .	105	313	3,12,70,794	Other Reserve Funds not bearing interest . . . . .			15,21,296
Deposits of Branch Line Companies . . . . .	106	314	9,49,258	Deposits of Local Funds . . . . .	105	313	2,87,73,933
Civil Deposits . . . . .	107	315	1,46,16,07,579	Deposits of Branch Line Companies . . . . .	106	314	10,96,945
Other Deposits . . . . .	107	315	48,73,14,934	Civil Deposits . . . . .	107	315	1,56,17,31,483
Transactions connected with War, 1939 . . . . .	107	315	2,24,22,659	Other Deposits . . . . .	107	315	46,89,70,197
Balance of Coorg . . . . .	107	315	13,13,815	Transactions connected with War, 1939 . . . . .	107	315	4,66,77,704
Other Accounts . . . . .	102A & 107	309 and 315	1,02,52,61,186	Balance of Coorg . . . . .			
Advances . . . . .	..	..	2,14,79,28,346	Other Accounts . . . . .	102A & 107	309 and 315	75,43,80,803
Purchases and Sales of Silver . . . . .	101	307	20,37,67,065	Advances . . . . .	..	..	2,22,88,06,323
Suspense . . . . .	..	..	43,04,81,079	Purchases and Sales of Silver . . . . .	101	307	15,13,74,556
Miscellaneous . . . . .	..	..	22,44,91,692	Suspense . . . . .	..	..	38,66,45,924
TOTAL . . . . .			7,52,55,82,002	Miscellaneous . . . . .	..	..	2,65,95,299
Net . . . . .			95,77,91,961	TOTAL . . . . .			6,56,77,90,041
Carried over . . . . .			18,99,21,69,558	Net . . . . .			0
				Carried over . . . . .			16,44,84,34,759

## No. 4.—ACCOUNT of RECEIPTS and DISBURSEMENTS of the CENTRAL GOVERNMENT for the year ended 31st March 1946.

RECEIPTS.	No. of account.	Page.	TOTAL.	DISBURSEMENTS.	No. of account.	Page.	TOTAL.
Brought forward	..	..	Rs. 18,99,21,69,558	Brought forward	..	..	Rs. 16,44,84,14,759
<b>Q.—Loans and Advances by the Central Government—</b>				<b>Q.—Loans and Advances by the Central Government—</b>			
Advances to Provincial Governments	109	318	14,45,71,754	Advances to Provincial Governments	109	318	2,93,27,355
Advances to Crown Representative			6,04,360	Advances to Crown Representative			6,42,664
Other Loans and Advances			7,42,34,225	Other Loans and Advances			2,12,28,977
<b>TOTAL</b>			21,94,10,339	<b>TOTAL</b>			5,11,98,996
<b>NET</b>			16,82,11,343	<b>NET</b>			0
<b>S.—Remittances—</b>				<b>S.—Remittances—</b>			
<b>I.—Remittances within India—</b>				<b>I.—Remittances within India—</b>			
Inland Money Orders	..	..	1,99,59,49,740	Inland Money Orders	..	..	2,00,11,82,313
Net Receipts by Civil Treasuries from—				Other Local Remittances	..	..	3,03,18,420
Posts and Telegraphs	..	..	22,69,53,241	Other Departmental Accounts	..	..	9,68,68,023
Net Receipts from Civil Treasuries by—				Other Remittances	..	..	2,26,17,354
Defence Services	..	..	7,02,42,25,525	Net Payments into Civil Treasuries by—			
				Posts and Telegraphs	..	..	22,84,17,444
				Net Issues from Civil Treasuries to—			
				Defence Services	..	..	7,01,39,55,328
<b>II.—Remittances between England and India—</b>				<b>II.—Remittances between England and India—</b>			
Remittance Account	111	330	(a) 9,99,90,51,196	Remittance Account	111	330	(a) 9,97,06,88,110
<b>TOTAL</b>			19,24,61,79,702	<b>TOTAL</b>			19,36,40,46,992
<b>NET</b>			0	<b>NET</b>			11,78,67,290
<b>T.—Transfer of Cash between England and India—</b>				<b>T.—Transfer of Cash between England and India—</b>			
Remittances through the Reserve Bank	112	331	2,68,49,48,007	Remittances through the Reserve Bank	112	331	2,64,65,13,591
<b>TOTAL</b>			2,68,49,48,007	<b>TOTAL</b>			2,64,65,13,591
<b>NET</b>			3,84,34,416	<b>NET</b>			0
<b>Total Receipts</b>			41,14,27,07,606	<b>Total Disbursements</b>			38,51,01,94,336
<b>V.—Opening Balance—</b>				<b>V.—Closing Balance—</b>			
India	114	334	2,68,49,27,910	India	114	334	5,27,74,00,975
England			-2,21,55,807	England			1,78,84,396
<b>GRAND TOTAL</b>			43,80,54,79,709	<b>GRAND TOTAL</b>			43,80,54,79,709

(a) For difference of Rs. 1,21,716 between Account No. 4 and Account No. 111, see footnote (b) on page 330.

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

Heads of Revenue	Details of Subsidiary Accounts		Government of Coorg	Government of Madras	Government of Bombay	Government of Bengal	Government of United Provinces	Item No.
	No. of Account	Page						
<b>A.—Principal Heads of Revenue—</b>								
I.—Customs . . . . .	9	47	Rs. ..	Rs. ..	Rs. ..	Rs. 1,36,25,182	Rs. ..	1
IV.—Taxes on Income other than Corporation Tax. . . . .	12	59	..	4,31,25,000	5,75,00,000	6,65,71,001	4,31,25,000	2
V.—Salt . . . . .	13	62	..	..	..	1,12,769	..	3
VII.—Land Revenue . . . . .	15	66	4,24,574	5,23,59,223	3,82,94,476	3,87,14,926	6,75,99,207	4
VIII.—Provincial Excise . . . . .	16	68	8,30,166	16,79,49,831	8,90,80,768	8,17,25,881	5,94,97,281	5
IX.—Stamps . . . . .	17	71	1,46,347	3,74,19,835	2,66,84,688	4,02,95,341	2,14,73,211	6
X.—Forest . . . . .	18	74	14,23,751	1,43,23,442	2,45,02,222	81,63,454	1,97,90,449	7
XI.—Registration . . . . .	19	76	20,425	69,83,209	27,51,386	65,61,383	15,40,171	8
XII.—Receipts under Motor Vehicles Acts . . . . .	20	77	1,71,813	97,96,294	62,27,321	25,33,021	18,12,113	9
XIII.—Other Taxes and Duties	21	81	11,883	7,28,03,106	4,29,16,741	7,42,56,789	1,38,30,199	10
TOTAL . . . . .			30,28,959	40,47,59,940	28,79,66,602	33,25,59,738	22,86,67,631	11
<b>B.—Railway—</b>								
XVI.—Subsidised Companies . . . . .	27	114	..	..	..	92,300	..	12
<b>C.—Irrigation, etc.—</b>								
XVII.—Works for which Capital Accounts are kept—								
Gross Receipts . . . . .	29	119	..	1,78,80,763	59,99,991	11,39,502	4,15,32,553	13
Do.—Working expenses . . . . .	33	145 to 149	..	70,00,211	26,73,461	18,43,767	2,33,61,743	14
Net Receipts . . . . .	..	..	..	1,08,80,552	33,26,530	—7,04,265	1,81,70,813	15
XVIII.—Works for which no Capital Accounts are kept.	34	150 & 151	310	1,09,46,381	25,50,726	4,48,195	18,700	16
TOTAL . . . . .			310	2,18,26,933	58,77,256	—2,56,070	1,81,89,513	17
<b>E.—Debt Services—</b>								
XX.—Interest . . . . .	41	166	504	95,00,385	60,02,525	36,71,652	20,67,278	18
<b>F.—Civil Administration—</b>								
XXI.—Administration of Justice	45	184	6,880	53,75,359	36,77,074	34,89,697	27,18,951	19
XXII.—Jails and Convict Settlements. . . . .	45	186	130	15,75,955	11,53,684	19,00,735	14,66,754	20
XXIII.—Police . . . . .	47	188	417	18,92,466	17,29,355	13,96,485	79,28,151	21
XXIV.—Ports and Pilotage . . . . .	48A	190	..	..	7,833	1,65,259	..	22
XXVI.—Education . . . . .	55	199	31,372	15,41,236	24,63,593	17,58,613	19,79,991	23
XXVII.—Medical . . . . .	56	202	18,197	18,14,709	43,84,235	18,54,007	9,75,997	24
XXVIII.—Public Health . . . . .	57	204	17,877	6,62,456	52,20,528	26,68,521	7,09,886	25
Carried over . . . . .			74,873	1,28,62,181	1,86,36,302	1,32,33,317	1,57,79,730	26
			30,29,773	43,60,87,258	29,98,46,383	33,60,67,620	24,89,24,422	27

## PROVINCIAL GOVERNMENTS and the GOVERNMENT of COORG for the year ended 31st March 1946

Item No.	Government of Punjab	Government of Bihar	Government of Central Provinces and Berar	Government of Assam	Government of North-West Frontier Province	Government of Orissa	Government of Sind	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	..	8,76,572	..	11,33,507	..	1,00,685	..	1,57,35,946
2	2,30,00,000	3,13,59,276	1,43,75,000	1,06,03,455	28,75,000	57,50,000	57,50,000	30,45,33,732
3	..	..	..	..	..	..	..	1,12,769
4	3,32,94,495	1,40,01,095	2,67,22,452	1,74,18,612	23,41,723	53,95,164	74,10,181	30,39,76,131
5	3,03,45,660	4,61,80,884	2,44,42,157	82,45,797	21,32,544	88,35,634	1,49,22,316	53,41,97,919
6	1,33,30,060	1,60,55,849	59,70,171	21,80,313	11,32,005	22,45,503	31,73,101	17,01,12,454
7	1,13,63,888	27,31,992	1,51,70,870	99,76,807	17,97,449	43,21,662	33,09,799	11,68,75,785
8	24,67,854	34,93,762	12,25,034	5,81,610	1,55,411	3,57,341	68,000	9,00,000
9	12,83,185	2,31,543	10,34,453	13,92,249	2,46,523	1,41,008	1,822	2,52,04,415
10	1,03,95,979	88,97,265	29,32,898	22,77,698	5,33,284	..	59,76,416	23,53,30,108
11	12,59,81,121	12,43,28,238	9,18,79,040	5,36,10,078	1,12,13,944	2,71,56,916	4,13,41,711	1,73,24,93,918
12	..	..	..	..	..	..	..	92,300
13	9,04,27,742	41,17,839	..	..	12,80,000	1,00,922	3,42,06,583	19,95,86,150
14	2,92,97,693	15,32,407	..	..	8,76,557	14,33,401	1,28,25,791	8,08,45,031
15	6,11,30,049	25,85,432	..	..	24,12,890	-6,41,479	2,13,80,797	11,85,41,319
16	4,52,873	1,89,439	17,46,503	2	53,045	1,60,762	..	1,00,00,000
17	6,15,82,922	27,74,871	17,46,503	2	24,65,935	-4,80,717	2,17,61,501	13,54,88,976
18	74,47,881	38,15,605	5,73,696	37,703	28,824	14,00,015	16,31,473	3,61,77,541
19	24,36,629	9,43,768	13,75,727	5,35,611	4,72,214	2,49,971	6,44,339	2,19,29,220
20	5,69,733	10,39,442	3,36,891	1,21,355	3,94,195	65,856	2,29,929	88,54,659
21	9,69,796	17,80,553	16,83,930	2,05,617	1,90,074	97,960	2,84,438	1,81,59,242
22	..	..	..	539	..	34	..	1,73,665
23	29,69,799	10,83,703	9,81,459	4,01,991	1,79,092	3,04,003	3,75,699	1,40,70,551
24	21,62,958	10,00,234	2,28,931	2,43,720	3,93,910	2,47,424	2,31,993	1,35,56,345
25	7,10,274	5,15,851	2,39,216	11,94,541	12,306	17,444	4,88,017	1,24,56,917
26	9,19,189	63,66,551	48,46,154	17,03,574	16,41,821	9,82,692	12,54,415	8,92,00,599
27	19,50,11,924	13,09,18,714	9,41,99,239	5,36,47,783	1,37,08,703	2,80,76,214	6,47,34,702	1,90,42,52,735

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

Heads of Revenue	Details of Subsidiary Accounts		Government of Coorg	Government of Madras	Government of Bombay	Government of Bengal	Government of United Provinces	Item No.
	No. of Account.	Page						
Brought forward			Rs. 30,29,773	Rs. 43,60,87,258	Rs. 29,98,40,383	Rs. 33,60,67,620	Rs. 24,89,24,422	28
<b>F.—Civil Administration—contd.</b>			74,873	1,28,62,181	1,86,36,302	1,32,33,317	1,57,79,730	29
XXIX.—Agriculture	58	207	9,869	29,73,214	1,40,36,065	72,14,183	19,68,436	30
XXIX-A.—Rural Development	59	210	..	..	..	..	30,317	31
XXX.—Veterinary	60	211	6,463	3,34,432	62,415	1,10,666	5,79,636	32
XXXI.—Co-operation	61	213	741	7,59,678	9,32,181	6,40,233	14,56,213	33
XXXII.—Industries	62	214	..	59,17,230	11,41,469	41,52,568	1,03,45,479	34
XXXIII.—Aviation	63	216	..	..	..	..	..	35
XXXVI.—Miscellaneous Departments.	65	219	3,384	11,01,695	52,10,833	2,54,275	2,59,223	36
TOTAL			95,330	2,30,48,430	4,00,19,265	2,56,05,242	3,04,19,034	37
<b>H.—Civil Works and Miscellaneous Public improvements—</b>								
XXXIX.—Civil Works	70	226	56,406	48,46,225	43,76,445	29,77,377	80,04,889	38
XL.—Bombay Development Scheme.	71	229	..	..	16,63,940	..	..	39
TOTAL			56,406	48,46,225	60,40,385	29,77,377	80,04,889	40
<b>I.—Electricity Schemes—</b>								
XLI.—Receipts from Electricity Schemes—								
Gross Receipts	75	236-237	..	1,17,73,232	28,550	..	..	41
Deduct—Working expenses	75	236-237	..	63,88,129	17,267	..	..	42
Net Receipts	75	236-237	..	53,85,103	11,283	..	..	43
<b>J.—Miscellaneous—</b>								
XLIII.—Transfers from Famine Relief Fund.	98	302	..	..	2,66,411	..	45,094	44
XLIV.—Receipts in aid of Superannuation.	79	248	2,588	6,03,115	5,31,444	2,81,832	2,23,200	45
XLV.—Stationery and Printing	80	253	1,205	12,91,585	6,93,472	5,99,945	14,72,267	46
XLVI.—Miscellaneous	81	255	19,073	41,34,000	14,62,994	39,91,119	41,53,459	47
TOTAL			22,866	60,28,700	29,54,321	48,72,896	58,94,020	48
<b>L.—Contributions, etc.—</b>								
XLIX.—Grants-in-aid from Central Government.	88	267	..	..	..	8,00,00,000	..	49
L.—Miscellaneous Adjustments between Central and Provincial Governments.	89	267	..	13,178	6,718	3,37,175	13,349	50
TOTAL			..	13,178	6,718	8,03,37,175	13,349	51
<b>M.—Extraordinary Items—</b>								
LI.—Extraordinary Receipts	90	271	..	17,551	87	56,80,539	39,34,893	52
LII.—A.—Transfers from the Revenue Reserve Fund	91B	280	..	..	..	..	12,87,651	53
LII.—B.—Civil Defence	91C	281	13	44,62,154	10,81,121	..	10,63,805	54
TOTAL			13	44,79,705	10,81,208	56,80,539	62,86,349	55
<b>Total Ordinary Revenue of Provincial Governments and the Government of Coorg</b>	..	..	32,04,388	47,98,88,599	34,99,59,563	45,55,40,849	29,95,42,063	56

## PROVINCIAL GOVERNMENTS and the GOVERNMENT of COORG for the year ended 31st March 1946—concl'd.

Item No.	Government of Punjab	Government of Bihar	Government of Central Provinces and Berar	Government of Assam	Government of North-West Frontier Province	Government of Orissa	Government of Sind	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
28	19,50,11,924	13,09,18,714	9,41,99,239	5,36,47,783	1,37,08,703	2,80,76,214	6,47,34,702	1,90,42,52,735
29	98,19,189	63,66,551	48,46,154	27,03,374	16,41,821	9,82,692	22,54,415	8,92,00,599
30	51,76,990	10,88,791	9,45,224	9,81,616	12,31,444	7,14,392	21,04,009	3,75,44,233
31	..	..	..	..	..	..	..	30,317
32	4,08,784	2,35,899	1,09,841	33,507	41,791	76,177	8,269	20,07,880
33	7,37,217	2,10,150	17,735	14,899	15,636	30,003	1,02,174	49,16,960
34	19,00,437	48,48,845	11,13,860	59,137	49,650	11,96,997	1,17,262	3,08,42,934
35	..	581	..	..	..	..	..	581
36	6,55,241	2,66,275	81,613	58,489	1,945	6,229	23,896	79,23,098
37	1,86,97,858	1,30,17,092	71,14,427	38,51,022	29,82,287	30,06,490	46,10,125	17,24,66,602
38	33,58,896	39,75,785	20,51,065	12,91,617	8,09,711	4,07,408	22,08,410	3,43,64,234
39	..	..	..	..	..	..	..	16,63,940
40	33,58,896	39,75,785	20,51,065	12,91,617	8,09,711	4,07,408	22,08,410	3,60,28,174
41	70,85,332	2,41,156	..	..	12,43,084	..	..	2,03,71,354
42	33,07,056	2,03,285	..	..	6,65,666	..	..	1,05,86,403
43	37,78,276	32,871	..	..	5,77,418	..	..	97,81,951
44	9,81,460	..	1,818	..	..	..	..	12,97,783
45	3,90,768	4,55,568	1,87,041	2,413	1,25,311	20,454	1,51,526	29,75,260
46	10,20,914	2,85,013	1,19,036	86,105	42,293	99,192	57,964	57,68,991
47	91,11,866	24,25,561	18,79,509	24,55,749	7,00,624	2,60,752	6,19,266	3,12,13,972
48	1,15,08,008	31,66,142	21,87,404	25,44,267	8,68,228	3,80,398	8,28,756	4,12,56,006
49	..	..	..	30,00,000	1,00,00,000	40,00,000	..	9,70,00,000
50	3,47,712	12,700	3,141	1,011	699	833	775	7,37,291
51	3,47,712	12,700	3,141	30,01,011	1,00,00,699	40,00,833	775	9,77,37,291
52	4,69,11,887	2,01,720	..	368	9,89,613	24,766	1,37,61,816	7,15,23,180
53	..	..	..	..	..	..	..	12,87,651
54	..	11,15,483	3,60,562	7,38,924	61,206	1,74,494	2,92,463	93,50,225
55	4,69,11,887	13,17,233	3,60,562	7,39,292	10,50,819	1,99,200	1,40,54,279	8,21,61,056
56	27,96,14,561	15,24,40,507	10,59,15,838	6,50,74,992	2,99,97,865	3,60,70,543	8,64,37,047	2,34,36,86,815

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

Heads of Expenditure.	Details of Subsidiary Accounts		Govern- ment of Coorg	Government of Madras	Government of Bombay	Government of Bengal	Government of United Provinces	Item No.
	No. of Ac- count	Page						
<b>A.—Direct Demands on the Revenue—</b>			Rs.	Rs.	Rs.	Rs.	Rs.	
4.—Taxes on Income other than Corporation Tax . . . . .	12A	60	..	..	..	2,94,342	..	1
5.—Salt . . . . .	13A	63	..	..	..	60,958	..	2
7.—Land Revenue . . . . .	15A	67	76,723	26,00,888	82,12,225	49,86,343	1,15,05,410	3
8.—Provincial Excise . . . . .	16A	69	10,876	51,59,211	89,02,967	30,62,601	37,16,560	4
9.—Stamps . . . . .	17A	72	2,336	13,74,478	3,30,711	10,00,162	3,53,318	5
10.—Forest . . . . .	18A	75	4,22,067	76,99,636	1,39,64,382	44,82,096	82,08,526	6
11.—Registration . . . . .	19A	76	3,502	38,56,383	7,80,550	29,00,310	6,46,751	7
12.—Charges on account of Motor Vehicles Acts. . . . .	20A	78	26,379	68,19,287	41,29,257	4,50,000	19,74,647	8
13.—Other Taxes and Duties . . . . .	21A	83	..	48,41,455	4,90,175	9,14,249	89,971	9
<b>TOTAL</b> . . . . .			5,41,883	3,23,51,333	3,68,10,267	1,81,51,061	2,64,95,183	10
<b>C.—Irrigation, etc., Revenue Account—</b>								
17.—Works for which Capital Accounts are kept—								
Interest on capital . . . . .	29	119	..	89,44,939	41,49,597	17,35,351	1,20,10,517	11
18. Other Revenue Expenditure financed from Ordinary Revenues. . . . .	35	153	5,654	77,54,183	28,89,136	1,77,20,680	16,43,589	12
<b>TOTAL</b> . . . . .			5,654	1,66,99,122	70,38,733	1,94,56,031	1,36,54,106	13
<b>CC.—Irrigation, etc., Capital Outlay (within the Revenue Account)—</b>								
19.—Construction of Irrigation, etc., Works—								
B.—Financed from Ordinary Revenues . . . . .	31	136	..	6,10,778	..	—36	2,04,872	14
<b>E.—Debt Services —</b>								
22.—Interest on Debt and Other Obligations. . . . .	41B	174	..	65,41,423	1,31,45,609	71,79,454	1,18,32,465	15
<i>Deduct—</i>								
Interest transferred to :—								
Irrigation . . . . .	41B	174	..	89,44,939	41,49,597	37,041	1,20,10,517	16
Electricity Schemes . . . . .	41B	174	..	35,96,107	..	..	..	17
Other Government Commercial Departments and Undertakings. . . . .	41B	174	..	1,05,438	10,473	..	..	18
Forests . . . . .	41B	174	..	..	32,338	..	28,435	19
Subventions from Central Road Fund. . . . .	41B	174	..	..	..	..	46,178	20
Interest Portion of Equated Payments on account of commutal value of Pensions. . . . .	41B	174	..	..	3,14,087	70,233	2,03,592	21
Interest transferred to 85A—Capital outlay on Provincial Schemes connected with the War, 1939. . . . .	41B	174	..	..	1,94,565	..	..	22
<b>Net Expenditure</b> . . . . .	41B	174	..	—61,05,061	81,43,549	70,72,180	—4,56,257	23
23.—Appropriation for Reduction or Avoidance of Debt . . . . .	42	176	..	55,90,482	2,70,76,882	..	70,16,481	24
<b>TOTAL</b> . . . . .			..	—5,14,579	3,52,20,431	70,72,180	65,60,224	25
<b>Carried over</b> . . . . .			5,47,537	4,91,46,659	7,90,69,431	4,46,79,236	4,69,14,385	26

## PROVINCIAL GOVERNMENTS and the GOVERNMENT of COORG for the year ended 31st March 1946.

Item No.	Government of Punjab	Government of Bihar	Government of Central Provinces and Berar	Government of Assam	Government of North-West Frontier Province	Government of Orissa	Government of Sind	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	..	1,74,134	..	57,667	..	..	..	5,26,143
2	..	..	..	..	..	3,635	..	64,593
3	75,05,185	12,77,318	29,28,965	22,90,425	8,39,486	3,39,623	1,92,11,622	6,17,74,213
4	17,47,908	16,98,659	11,50,936	5,16,943	1,27,308	10,95,099	7,45,811	2,79,34,879
5	2,48,132	3,34,989	1,74,602	66,404	36,798	61,075	64,111	40,47,116
6	1,01,41,776	10,78,363	93,13,727	36,15,478	10,05,000	34,18,433	11,65,854	6,45,15,338
7	1,52,981	9,98,841	2,57,231	2,04,249	21,650	2,11,212	1,23,627	1,01,57,287
8	5,84,465	1,37,769	1,55,411	3,54,784	1,04,262	72,076	53,937	1,48,62,274
9	10,16,350	1,89,116	50,879	10,319	14,232	..	21,183	76,37,929
10	2,13,96,797	58,89,189	1,40,31,751	71,16,269	21,48,736	52,01,153	2,13,86,145	19,15,19,772
11	1,67,26,863	12,14,416	..	..	31,041	10,73,160	1,13,06,236	5,71,92,120
12	42,14,032	4,58,836	13,65,932	6,17,488	11,12,181	10,18,380	25,12,667	4,13,12,808
13	2,09,40,945	16,73,252	13,65,932	6,17,488	11,43,222	20,91,540	1,38,18,903	9,85,04,928
14	..	10,61,524	..	..	45,370	13,278	4,93,056	24,28,842
15	1,00,66,813	7,67,057	23,96,341	8,52,182	2,84,955	2,01,289	16,93,458	5,49,61,046
16	1,67,26,863	64,416	..	..	31,041	4,960	1,13,06,236	532,75,610
17	29,76,993	30,074	..	..	3,03,306	..	..	69,06,483
18	58,280	..	..	..	..	..	..	1,74,191
19	34,766	..	..	..	..	..	707	97,246
20	..	..	50,522	..	..	..	..	96,700
21	3,27,563	663	2,61,046	69,912	..	..	..	12,47,096
22	..	..	..	..	..	..	..	4,94,565
23	-1,00,57,652	6,71,904	20,84,773	7,82,270	-49,392	1,96,329	-96,13,485	-73,30,842
24	33,01,523	9,64,000	29,25,223	17,32,155	91,000	9,85,500	16,60,624	5,13,43,870
25	-67,56,129	16,35,904	50,09,996	25,14,425	41,608	11,81,829	-79,52,851	4,40,13,028
26	2,55,81,613	1,02,59,869	2,04,07,679	1,02,48,182	33,78,936	84,87,800	2,77,45,243	33,64,66,570



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

Heads of Expenditure	Details of Subsidiary Accounts		Government of Coorg	Government of Madras	Government of Bombay	Government of Bengal	Government of United Provinces	Item No.
	No. of Account	Page						
Brought forward			Rs. 5,47,537	Rs. 4,91,46,659	Rs. 7,90,69,431	Rs. 4,46,79,236	Rs. 4,69,14,385	27
<b>F.—Civil Administration—</b>								
25.—General Administration	43	182	1,31,495	4,27,23,95	1,59,85,246	2,89,34,083	2,14,40,946	28
27.—Administration of Justice	45A	185	46,421	1,28,79,669	89,17,400	1,31,74,161	94,65,071	29
28.—Jails and Convict Settlements	46A	187	13,652	61,49,513	41,37,112	96,78,715	74,74,619	30
29.—Police	47A	189	1,20,680	2,98,03,328	3,10,03,833	3,58,05,987	4,11,35,900	31
30.—Ports and Pilotage	48C	191	..	5,00,000	6,289	5,27,420	..	32
36.—Scientific Departments	54	198	..	1,52,935	1,54,694	41,806	45,981	33
37.—Education	55A	201	1,90,545	4,59,72,109	2,79,88,721	2,75,81,172	2,65,28,665	34
38.—Medical	56A	203	1,32,287	1,79,99,979	1,02,04,418	1,15,36,528	1,29,23,782	35
39.—Public Health	57A	205	23,811	54,48,429	62,39,292	1,63,74,849	45,10,998	36
40.—Agriculture	58A	209	55,603	74,05,743	1,65,20,672	2,06,80,235	86,29,586	37
40-A.—Rural Development	59A	210	..	..	..	..	20,11,623	38
41.—Veterinary	60A	212	50,842	23,63,954	9,25,634	11,93,037	27,21,556	39
42.—Co-operation	61A	213	30,115	30,93,155	19,51,462	19,96,650	18,26,549	40
43.—Industries	62A	215	..	72,48,693	17,99,824	79,38,939	85,74,805	41
44.—Aviation	63A	217	..	..	..	..	..	42
45.—Broadcasting	64A	218	..	..	..	..	..	43
47.—Miscellaneous Departments	66	221	412	71,92,883	1,88,39,376	10,28,288	8,51,826	44
<b>TOTAL</b>			7,95,863	18,89,34,342	14,46,73,973	17,64,91,870	14,81,41,907	45
<b>FF—Civil Administration Capital Account within the Revenue Account—</b>								
43-A.—Capital Outlay on Industrial Development	62B	216	..	22,10,310	..	..	..	46
<b>H.—Civil Works and Miscellaneous Public Improvements—</b>								
50.—Civil Works	70B	228	2,79,245	2,81,64,436	2,37,34,468	1,55,00,976	3,21,83,604	47
51.—Bombay Development Scheme	71A	229	..	..	9,96,617	..	..	48
<b>TOTAL</b>			2,79,245	2,81,64,436	2,47,31,085	1,55,00,976	3,21,83,604	49
<b>HH.—Capital Account of Civil Works, etc., within the Revenue Account—</b>								
50-A.—Capital Outlay on Civil Works met out of Extraordinary Receipts.	74	233	..	..	..	..	..	50
Carried over			16,22,645	26,84,55,747	24,84,74,489	23,66,72,082	22,72,39,896	51

## PROVINCIAL GOVERNMENTS and the GOVERNMENT of COORG for the year ended 31st March 1946—contd.

Item No.	Government of Punjab	Government of Bihar	Government of Central Provinces and Berar	Government of Assam	Government of North-West Frontier Province	Government of Orissa	Government of Sind	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
27	3,55,81,613	1,02,59,869	2,04,07,679	1,02,48,182	33,78,936	84,87,800	2,77,45,243	33,64,66,570
28	2,08,45,826	98,21,591	99,72,703	57,82,871	31,27,612	40,69,645	53,66,300	16,82,02,270
29	71,14,463	57,49,575	32,53,818	14,49,180	9,24,278	8,64,975	19,91,241	6,58,35,252
30	69,49,970	54,49,388	15,57,227	12,70,196	16,20,542	7,71,902	24,84,326	4,75,57,162
31	3,08,70,904	1,58,55,097	1,19,26,494	75,78,540	57,89,123	36,51,594	58,77,744	23,34,19,024
32	..	..	..	1,376	..	8	2,000	10,37,093
33	37,673	35,455	22,883	6,509	7,696	9,309	..	5,14,946
34	2,60,74,606	88,15,348	70,89,719	68,02,695	29,50,701	36,23,591	58,75,368	8,94,93,240
35	74,91,435	47,52,867	23,41,432	21,49,474	13,54,119	16,40,138	16,18,740	7,41,45,199
36	46,92,562	39,96,269	10,96,106	22,12,703	1,57,049	4,94,282	11,56,983	4,64,03,333
37	96,60,773	31,67,056	24,15,932	26,45,336	8,77,542	14,13,949	34,39,943	7,69,12,370
38	..	..	..	..	..	..	..	20,11,623
39	24,05,999	7,08,198	7,06,198	2,68,229	2,89,146	3,93,446	1,64,867	1,21,91,106
40	41,26,468	8,86,687	3,84,006	4,03,506	1,89,116	2,73,192	2,36,042	1,53,96,948
41	34,56,351	24,27,768	8,07,929	4,19,144	1,01,903	8,90,177	2,65,755	3,39,31,288
42	..	1,67,413	..	..	..	1,213	..	1,68,626
43	..	..	..	..	2,000	..	..	2,000
44	6,81,674	16,25,256	1,21,449	1,69,414	4,763	1,74,566	1,06,907	3,07,96,814
45	12,44,08,704	6,34,57,968	4,17,00,901	3,11,59,173	1,73,95,590	1,82,71,787	3,25,86,216	98,80,18,294
46	..	..	..	..	..	..	..	22,10,310
47	2,39,24,786	1,06,26,736	1,02,02,792	1,13,26,396	42,11,238	34,21,307	1,13,61,426	17,49,37,410
48	..	..	..	..	..	..	..	9,96,617
49	2,39,24,786	1,06,26,736	1,02,02,792	1,13,26,396	42,11,238	34,21,307	1,13,61,426	17,59,34,027
50	1,51,947	..	..	..	..	..	..	1,51,947
51	18,40,67,050	8,43,44,573	7,23,11,372	5,27,33,751	2,49,85,764	3,01,80,894	7,16,92,885	1,50,27,81,148

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

Heads of Expenditure.	Details of Subsidiary Accounts		Government of Coorg	Government of Madras	Government of Bombay	Government of Bengal	Government of United Provinces	Item No.
	No. of Account.	Page						
			Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward ..			16,22,645	26,84,55,747	24,84,74,489	23,66,72,682	22,72,39,836	52
<b>I.—Electricity Schemes—</b>								
52.—Interest on Capital Outlay on Electricity Schemes.	75	236—237	..	35,96,107	..	..	..	53
52-A.—Other Revenue Expenditure connected with Electricity Schemes . . . .	76	240	..	1,12,810	4,70,661	..	..	54
TOTAL . . . . .			..	37,08,917	4,70,661	..	..	55
<b>II.—Capital Account of Electricity Schemes within the Revenue Account—</b>								
53.—Capital Outlay on Electricity Schemes . . . . .	76A	240 to 243	..	..	..	..	..	56
<b>J.—Miscellaneous—</b>								
54.—Famine—								
A.—Famine Relief . . . . .	78	246	..	6,31,714	6,06,161	3,31,03,474	45,093	57
B.—Transfers to Famine Relief Fund . . . . .	98	302	..	..	..	..	..	58
55.—Superannuation Allowances and Pensions . . . . .	79A	251	1,41,728	1,38,19,248	1,51,97,156	1,26,41,062	1,34,50,889	59
56.—Stationery and Printing . . . . .	80A	251	14,212	43,06,520	36,50,825	35,23,142	29,25,067	60
57.—Miscellaneous . . . . .	81A	256	57,925	1,52,65,987	57,55,167	2,59,29,561	2,42,44,857	61
TOTAL . . . . .			2,13,865	3,40,23,469	2,52,09,309	7,51,97,239	4,06,65,906	62
<b>JJ.—Miscellaneous Capital Account within the Revenue Account—</b>								
55-A.—Commutation of Pensions financed from Ordinary Revenues . . . . .	79B	252	7,614	3,59,063	..	20,33,736	..	63
<b>L.—Contributions and Miscellaneous Adjustments between Central and Provincial Governments—</b>								
62.—Miscellaneous Adjustments between Central and Provincial Governments . . . . .	89	267	..	..	94,000	..	..	64
<b>M.—Extraordinary Items—</b>								
63.—Extraordinary charges . . . . .	90A	273	..	—1,60,37,279	20	9,19,94,594	1,03,98,910	65
63-A.—Expenditure connected with Post-War Planning and Development. . . . .	90B	274—275	..	..	..	..	..	66
63-B.—Post-War Reconstruction and Development Schemes. . . . .	90D	278	..	..	..	..	..	67
64-A.—Transfers to the Revenue Reserve Fund . . . . .	91B	280	..	17,31,00,000	5,50,00,000	..	1,92,00,000	68
64-B.—Civil Defence . . . . .	91D	283	14,485	1,62,63,771	49,31,752	..	12,87,651	69
TOTAL . . . . .			14,485	17,33,26,492	5,99,31,772	9,19,94,594	3,13,86,561	70
<b>Total Expenditure of Provincial Governments and the Government of Coorg on Revenue Account.</b>			18,58,609	47,98,73,688	33,41,80,231	40,58,97,651	29,92,92,363	71
<b>Total Ordinary Revenue (see Account No. 5)</b> . . . . .	5	22 & 23	32,04,388	47,98,88,599	34,99,59,563	45,55,40,849	29,95,42,063	72
<b>Surplus (+), Deficit (—) of each Government</b>			+13,45,779	+14,911	+1,57,79,332	+4,96,43,198	+2,49,700	73

## PROVINCIAL GOVERNMENTS and the GOVERNMENT of COORG for the year ended 31st March 1946—concl'd.

Item No.	Government of Punjab	Government of Bihar	Government of Central Provinces and Berar	Government of Assam	Government of North-West Frontier Province	Government of Orissa	Government of Sind	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
52	18,40,67,050	8,43,44,573	7,23,11,372	5,27,33,751	2,49,85,764	3,01,80,894	7,16,92,885	1,50,27,81,148
53	29,76,993	30,074	..	..	3,03,306	..	..	69,06,489
54	6,716	1,56,252	..	..	..	10,776	..	7,57,215
55	29,83,709	1,86,326	..	..	3,03,306	10,776	..	76,63,695
56	..	2,36,242	..	..	..	..	..	2,36,242
57	15,07,145	1,54,432	1,818	15,351	..	16,182	13,35,122	3,74,16,492
58	2,00,000	..	..	..	10,000	..	..	2,10,000
59	1,01,80,865	53,78,251	60,07,212	29,66,891	12,24,420	14,17,561	21,61,662	8,45,86,945
60	22,73,887	10,04,292	8,06,662	4,04,112	2,72,293	4,02,748	6,13,067	2,01,96,827
61	1,09,81,627	1,13,35,602	39,86,495	64,00,310	5,62,827	6,64,945	1,02,02,366	11,53,87,669
62	2,51,43,524	1,78,72,577	1,08,02,187	97,81,664	20,69,540	25,01,436	1,43,12,217	25,77,97,933
63	..	3,15,528	..	..	16,331	47,314	1,14,407	28,93,893
64	..	..	..	..	..	..	..	94,000
65	9,991	6,87,855	330	21,021	6,29,215	3,50,300	..	8,85,21,957
66	4,45,534	..	1,81,231	..	3,96,312	82,381	..	11,05,458
67	6,41,152	..	..	..	..	..	..	6,41,152
68	..	1,60,00,000	2,14,25,000	35,00,000	..	..	..	28,82,25,000
69	..	16,30,709	94,039	15,96,052	20,378	12,67,841	2,62,537	2,73,69,215
70	10,96,677	1,93,78,564	2,17,00,600	51,17,073	10,45,905	16,70,522	2,62,537	40,58,65,782
71	2,32,90,930	12,12,73,810	10,48,14,159	6,76,37,388	2,84,20,846	3,44,10,842	8,63,82,046	2,17,73,32,093
72	27,96,14,561	15,24,40,507	10,59,15,838	6,50,74,992	2,99,97,865	3,60,70,543	8,64,37,047	2,34,36,86,815
73	+6,63,23,601	+3,11,66,697	+11,01,679	-25,62,496	+15,77,019	+16,59,701	+55,001	+16,63,54,122

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

RECEIPTS.	Details of Subsidiary Accounts		Government of Coorg	Government of Madras	Government of Bombay	Government of Bengal	Government of United Provinces	Government of Punjab
	No. of Acot.	Page						
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Ordinary Revenue as per Account No. 5</b>	5	22 & 23	32,04,388	47,98,88,699	34,99,59,563	45,55,40,849	29,95,42,063	27,96,14,561
<i>Other Receipts</i>								
<b>N.—Public Debt—</b>								
Permanent Debt . . . . .		294	..	3,00,00,000	..	..	3,07,71,533	3,00,15,000
Floating Debt . . . . .	93A	to	..	3,49,00,000	10,00,000	56,12,40,160	..	1,08,00,000
Loans from the Central Government . . . . .		295	..	40,45,185	2,50,000	1,68,28,000	..	..
<b>TOTAL</b>			..	6,89,45,185	12,50,000	57,80,68,160	3,07,71,533	4,08,15,000
<b>O.—Unfunded Debt—</b>								
Special Loans . . . . .	94	297	..	..	1,55,309	..	..	..
State Provident Funds . . . . .	97	300	..	71,21,747	71,32,028	69,44,045	61,21,781	55,77,265
<b>TOTAL</b>			..	71,21,747	72,87,337	69,44,045	61,21,781	55,77,265
<b>P.—Deposits and Advances—</b>								
<b>Deposits bearing interest—</b>								
Deposits of Depreciation Reserve of Government Commercial Concerns . . . . .	104	311	..	64,757	..	..	..	..
Depreciation Reserve Fund—Irrigation . . . . .	104	311	..	..	..	..	12,92,157	..
<b>Deposits not bearing interest—</b>								
<b>Appropriation for Reduction or Avoidance of Debt—</b>								
Sinking Funds . . . . .	99	303	..	57,53,522	75,25,576	..	65,65,174	24,84,999
Other Appropriations . . . . .	42	176	..	3,80,575	—88,118	..	9,27,666	8,38,722
Sinking Fund Investment Account . . . . .	99	303	..	..	1,09,39,980	..	..	..
Famine Relief Fund . . . . .	98	302	..	2,66,615	2,66,411	14,30,318	2,26,360	2,00,000
Transfers from Famine Relief Fund . . . . .	98	302	..	..	..	..	1,00,000	..
Revenue Reserve Fund . . . . .	103	309	..	17,53,70,159	5,50,00,000	..	2,04,82,251	..
Scheduled Castes Education Fund (Bengal)	104	311	..	..	..	5,00,000	..	..
Deposits of Depreciation Reserve of Government Commercial Concerns . . . . .	104	311 & 312	..	..	20,000	..	..	1,58,180
Fund for Development of Rural Water Supply . . . . .	104	311	..	10,12,785	..	..	..	..
Depreciation Reserve Fund—Electricity . . . . .	104	311 & 312	..	13,44,685	..	..	..	11,48,080
Depreciation Reserve Fund—Government Presses . . . . .	104	311 & 312	..	77,522	94,785	..	42,073	38,911
<b>Carried over to page 34</b>			..	18,42,70,620	7,37,58,634	19,30,318	2,96,35,681	48,68,892
			32,04,388	55,59,55,531	35,84,96,900	1,04,05,53,054	33,64,35,377	32,60,06,826

## GOVERNMENT of COORG for the year ended 31st March 1946.

DISBURSEMENTS	Details of Subsidiary Accounts		Government of Coorg	Government of Madras	Government of Bombay	Government of Bengal	Government of United Provinces	Government of Punjab.
	No. of Acct.	Page						
<b>Expenditure on Revenue Account as per Account No. 6.</b>	6	28&29	Rs. 18,58,609	Rs. 47,98,73,688	Rs. 33,41,80,231	Rs. 40,58,97,651	Rs. 29,92,92,363	Rs. 21,32,90,860
<i>Other Disbursements.</i>								
<b>Forest, Irrigation, and Other Capital Accounts outside the Revenue Account.</b>								
CC.—68.—Construction of Irrigation, etc., Works . . . . .	31	127	..	13,76,621	14,341	2,03,160	1,01,11,466	2,49,26,647
FP.—70.—Capital Outlay on Improvement of Public Health. . . . .	57-B	206	..	..	41,652	..	..	..
71.—Capital Outlay on Schemes of Agricultural Research . . . . .	58-B	210	..	..	..	..	4,87,615	..
72.—Capital Outlay on Industrial Development. . . . .	62-B	216	..	7,42,111	..	1,10,995	..	-11,160
HH.—80.—Bombay Development Scheme.	73	231	..	..	-37,70,533	..	..	..
81.—Civil Works . . . . .	74	233	..	1,20,168	20,30,447	..	48,26,633	..
II.—81A.—Capital Outlay on Electricity Schemes. . . . .	76-A	242& 243	..	69,10,289	34,100	..	..	20,35,466
JJ.—82.—Other Provincial Works outside the Revenue Account . . . . .	82	257	..	..	..	..	..	8,88,246
83.—Payments of Commuted Value of Pensions. . . . .	79-B	252	..	..	-5,94,578	-3,14,024	-4,37,219	-5,23,338
85-A.—Capital Outlay on Provincial Schemes connected with the War, 1934. . . . .	84-A	261	18,720	..	-5,00,45,689	-7,67,35,710	-1,39,84,578	-62,23,063
<b>TOTAL</b> . . . . .			18,720	91,49,189	-5,22,90,260	-7,67,35,579	10,03,917	2,10,92,798
<b>M.—Public Debt—</b>								
Permanent Debt . . . . .	93A	294 and 295	..	2,25,000	..	..	21,05,724	20,47,500
Floating Debt . . . . .			..	3,49,00,000	10,00,000	63,00,00,000	..	1,08,00,000
Loans from the Central Government . . . . .			..	3,80,708	71,69,983	7,63,64,800	5,21,18,763	9,64,851
<b>TOTAL</b> . . . . .			..	3,55,05,706	81,69,983	70,63,64,800	5,42,24,487	1,38,12,351
<b>O.—Unfunded Debt—</b>								
State Provident Funds . . . . .	97	300	..	54,72,207	51,45,805	53,31,047	48,00,392	31,56,624
<b>TOTAL</b> . . . . .			..	54,72,207	51,45,805	53,31,047	48,00,392	31,56,624
<b>P.—Deposits and Advances—</b>								
Deposits bearing interest—								
Deposits of Depreciation Reserve of Government Commercial Concerns	104	311	..	71,250	..	..	..	..
Depreciation Reserve Fund—Irrigation . . . . .	104	311	..	..	..	..	2,37,985	..
Deposits not bearing interest—								
Appropriation for Reduction or Avoidance of Debt—								
Sinking Funds . . . . .	99	303	..	2,59,496	17,384	..	11,62,616	20,37,412
Sinking Fund Investment Account . . . . .	99	303	..	43,52,391	1,83,30,521	..	54,45,892	..
Famine Relief Fund . . . . .	98	302	..	3,20,600	2,66,411	11,98,906	1,45,094	9,84,460
Depreciation Reserve Fund—Government Presses . . . . .	104	311 and 312	..	2,300	37,837	8,906	7,641	31,219
<b>Carried over to page 35</b> . . . . .			..	50,06,037	1,86,52,153	12,07,812	69,99,228	30,53,091
			18,77,329	53,00,00,790	29,52,05,759	1,04,08,57,919	35,93,21,159	25,13,52,733

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

RECEIPTS	Details of Subsidiary Accounts		Government of Bihar	Government of Central Provinces and Berar	Government of Assam	Government of North-West Frontier Province	Government of Orissa	Government of Sind	TOTAL
	No. of Acct.	Page							
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ordinary Revenue as per Account No. 5.	5	23	15,24,40,507	10,59,15,838	6,50,74,992	2,99,97,865	3,60,70,543	8,64,37,047	2,34,36,86,815
<i>Other Receipts.</i>									
<b>N.—Public Debt—</b>									
Permanent Debt . . . . .			..	..	..	..	..	..	9,07,86,533
Floating Debt . . . . .	93-A	295	..	8,00,000	20,95,00,000	..	95,00,000	2,00,000	82,79,40,160
Loans from the Central Governments . . . . .			..	47,25,698	13,08,455	..	21,70,147	..	2,93,27,485
<b>TOTAL</b>			..	55,25,698	21,08,08,455	..	1,16,70,147	2,00,000	94,80,54,178
<b>O.—Unfunded Debt—</b>									
Special Loans . . . . .	94	297	..	..	..	..	..	..	1,55,309
State Provident Funds . . . . .	97	301	28,11,314	26,18,821	17,32,251	4,83,012	6,82,482	13,94,526	4,26,19,272
Other Accounts . . . . .			1,637	..	..	..	..	..	1,637
<b>TOTAL</b>			28,12,951	26,18,821	17,32,251	4,83,012	6,82,482	13,94,526	4,27,76,218
<b>P.—Deposits and Advances—</b>									
Deposits bearing interest—									
Deposits of Depreciation Reserve of Government Commercial Concerns . . . . .	104	311	..	..	..	..	..	..	64,757
Depreciation Reserve Fund—Irrigation . . . . .	104	311	..	..	..	..	..	..	12,92,157
Deposits not bearing interest—									
Appropriation for Reduction or Avoidance of Debt—									
Sinking Funds . . . . .	99	303	..	13,66,244	4,90,861	91,000	..	14,41,593	2,57,18,969
Other Appropriations . . . . .	42	176	9,64,000	16,81,432	13,08,455	..	9,85,500	2,31,624	72,29,856
Sinking Fund Investment Account	99	303	..	..	..	..	..	23,98,255	1,33,38,235
Sinking Funds for Loans granted to Local Bodies . . . . .	99-A	304	..	-12,230	..	..	..	..	-12,230
Famine Relief Fund . . . . .	98	302	31,050	1,85,308	..	13,783	31,910	5,93,623	32,45,378
Transfers from Famine Relief Fund	98	302	..	..	..	..	..	..	1,00,000
Revenue Reserve Fund . . . . .	103	309	..	..	..	..	..	..	25,08,52,410
Scheduled Castes Education Fund (Bengal) . . . . .	104	311	..	..	..	..	..	..	5,00,000
Fund for financing Public and Private Irrigation Works . . . . .	104	312	1,59,944	..	..	..	..	..	1,59,944
Deposits of Depreciation Reserve of Government Commercial Concerns . . . . .	104	311 & 312	..	..	..	..	..	..	1,72,189
Fund for Development of Rural Water Supply . . . . .	104	311	..	..	..	..	..	..	10,12,785
Depreciation Reserve Fund—Electricity . . . . .	104	312	..	..	..	1,88,341	..	..	26,81,106
Depreciation Reserve Fund—Government Presses . . . . .	104	312	..	19,853	5,103	12,038	..	10,131	3,00,416
Carried over to page 36 . . . . .			11,54,991	32,40,607	18,04,419	3,05,162	10,17,410	46,75,226	30,66,61,963
			15,52,53,458	11,40,60,357	27,76,15,698	3,04,80,877	4,84,23,172	8,80,31,573	3,33,45,17,211

GOVERNMENT OF COORG for the year ended 31st March 1946—*contd.*

DISBURSEMENTS	Details of Subsidiary Accounts.		Government of Bihar	Government of Central Provinces and Berar	Government of Assam	Government of North-West Frontier Province	Government of Orissa	Government of Sind	TOTAL
	No. of Acct.	Page							
<b>Expenditure on Revenue Account as per Account No. 6</b>	6	29	Rs. 12,12,73,810	Rs. 10,48,14,159	Rs. 6,76,37,488	Rs. 2,84,20,846	Rs. 3,41,10,842	Rs. 8,63,82,046	Rs. 2,17,73,32,693
<i>Other Disbursements.</i>									
<b>Forest Irrigation and other Capital Accounts outside the Revenue Account—</b>									
CC.—68.—Construction of Irrigation, etc. Works	31	133 to 135	..	..	1,66,349	..	..	15,00,775	3,82,99,359
FF.—70.—Capital Outlay on Improvement of Public Health	57-B	206	..	..	..	..	..	..	41,652
71.—Capital Outlay on Schemes of Agricultural Research	58-B	210	..	..	..	..	..	..	4,87,615
72.—Capital Outlay on Industrial Development	62-B	216	..	..	..	..	..	..	8,41,946
HH.—80.—Bombay Development Scheme	73	231	..	..	..	..	..	..	—37,70,533
81.—Civil Works	74	233	8,536	—42,036	..	..	..	1,607	69,45,355
II.—81-A.—Capital Outlay on Electricity Schemes	76-A	242	..	1,03,520	..	5,93,305	..	..	96,76,680
JJ.—82.—Other Provincial Works outside the Revenue Account	82	257	..	..	..	..	..	—1,69,493	4,18,753
82-A.—Capital outlay on Rail Road Co-ordination Scheme	82-A	257	..	7,50,182	..	..	..	..	7,50,182
83.—Payments of Commuted value of pensions	79-B	252	—29,481	—1,09,410	—7,010	..	..	..	—20,15,060
85-A.—Capital outlay on Provincial Schemes connected with the War, 1939	84-A	261	—1,95,03,756	—98,63,917	—2,39,32,136	—8,37,627	—31,52,258	—1,04,93,884	—21,47,53,898
<b>TOTAL</b>	..	..	—1,95,24,701	—91,61,661	—2,37,72,797	—2,44,322	—31,52,258	—94,60,995	—16,30,77,949
<b>N.—Public Debt—</b>									
Permanent Debt			..	80,200	..	..	..	22,68,300	67,26,724
Floating Debt	93-A	295	..	8,00,000	23,10,00,000	..	1,45,00,000	2,00,000	92,32,00,000
Loans from the Central Government			9,64,000	33,42,940	13,08,455	7,40,262	9,85,500	2,31,624	14,45,71,884
<b>TOTAL</b>	..	..	9,64,000	42,23,140	23,23,08,455	7,40,262	1,54,85,500	26,99,924	1,07,44,98,608
<b>O.—Unfunded Debt—</b>									
State Provident Funds	97	301	21,94,657	20,53,042	14,16,121	2,77,850	3,24,870	7,25,856	3,08,98,471
Other Accounts	97	301	454	..	..	..	..	..	454
<b>TOTAL</b>	..	..	21,95,111	20,53,042	14,16,121	2,77,850	3,24,870	7,25,856	3,08,98,925
<b>P.—Deposits and Advances—</b>									
Deposits bearing interest—									
Deposits of Depreciation Reserve of Government Commercial Concerns	104	311	..	..	..	..	..	..	71,250
Depreciation Reserve Fund—									
Irrigation	104	311	..	..	..	..	..	..	2,37,985
Deposits not bearing interest—									
Appropriation for Reduction or Avoidance of Debt—									
Sinking Funds	99	303	..	80,464	..	..	..	11,28,927	46,86,299
Sinking Fund Investment Account	99	303	..	9,23,902	4,23,504	..	..	26,97,799	3,21,74,009
Famine Relief Fund	98	302	25,000	13,931	..	30,031	25,000	5,93,347	36,02,780
Deposits Account of the Fund for Restoration of Earthquake damage transferred from Central Government	104	312	2,633	..	..	..	..	..	2,633
Fund for financing Public and Private Irrigation Works	104	312	1,71,752	..	..	..	..	..	1,71,752
Depreciation Reserve Fund Government Presses	104	312	..	112	7,533	1,927	..	..	97,475
<b>Carried over to page 37</b>	..	..	1,99,385	10,18,409	4,31,037	31,958	25,000	44,20,073	4,10,44,183
	..	..	10,49,08,220	10,19,28,680	27,75,89,367	2,91,94,636	4,70,68,954	8,03,46,831	3,11,96,52,277



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

RECEIPTS	Details of Subsidiary Accounts		Government of Coorg	Government of Madras	Government of Bombay	Government of Bengal	Government of United Provinces	Government of Punjab
	No. of Acct.	Page						
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Other Receipts.</i>								
Brought forward from page No. 30			32,04,388	55,59,55,531	35,84,96,900	1,04,05,53,054	33,64,35,377	32,60,06,826
<b>P.—Deposits and Advances—contd.</b>								
Moto. Transport Reserve Fund . . . . .	104	312	..	..	..	..	..	26,050
Hospital Fund . . . . .	104	311	..	..	..	..	51,00,282	..
Supply Schemes Stabilization Fund (U.P.)	104	311	..	..	..	..	1,50,00,000	..
Special Development Fund . . . . .	104	311	..	..	27,62,274	..	..	..
Magh Mela Fund (U.P.) . . . . .	104	311	..	..	..	..	1,95,960	..
Nazul Fund (Lucknow) . . . . .	104	311	..	..	..	..	2,24,302	..
Debt Redemption and Avoidance Fund	104	311	..	..	2,12,06,255	..	..	..
Special Reserve Fund—Electricity . . . . .	104	311	..	5,33,528	..	..	..	..
Peasants Welfare Fund . . . . .	104	312	..	..	..	..	..	50,00,000
Provincial Road Funds . . . . .	104	311	..	2,92,915	27,84,101	..	76,30,241	..
Post-War Reconstruction and Development Fund.	104	311	..	..	..	..	..	..
Deposits of Local Funds . . . . .	105	313	..	11,34,14,224	4,70,39,768	4,15,06,300	4,25,88,835	3,48,12,883
Civil Deposits . . . . .	107	316	..	26,61,52,659	8,66,98,729	32,37,51,239	12,24,12,827	7,60,81,478
Other Accounts . . . . .	102A & 107	309, 315 & 316	848	21,61,705	29,80,738	22,62,259	32,71,599	9,99,835
Advances . . . . .	..	..	..	72,06,226	40,86,883	74,33,941	1,11,48,114	93,52,303
Suspense . . . . .	..	..	..	1,84,502	3,06,15,130	1,87,28,823	4,18,799	17,80,866
Miscellaneous . . . . .	..	..	..	..	..	..	11,66,100	20,47,500
<b>TOTAL</b>	..	..	848	57,42,16,379	27,19,32,512	39,56,12,880	23,87,92,740	13,49,69,807
<b>R.—Loans and Advances by Provincial Governments</b>	110	319 to 321	11,944	1,12,33,086	1,09,67,404	1,79,55,098	42,30,317	22,33,559
<b>S.—Remittances—</b>								
Adjusting Account between Central and Provincial Governments . . . . .	..	..	..	50,42,677	25,62,954	15,55,759	8,11,175	29,56,679
Adjusting Account with Railways . . . . .	..	..	..	..	..	..	..	6,692
Inter-Provincial Suspense Account . . . . .	..	..	..	51,174	19,467	39,77,669	..	..
Other Local Remittances . . . . .	..	..	..	7,05,340	36,29,227	..	19,77,358	16,08,929
<b>TOTAL</b>	..	..	..	57,99,191	62,11,648	55,33,428	27,88,533	45,72,300
<b>Total Provincial Receipts</b>	..	..	32,17,180	1,14,72,04,187	64,76,08,464	1,45,96,54,460	58,22,46,967	46,77,82,492
<b>Opening Balance, 1st April 1945</b>	114	334	22,29,386	1,65,70,105	—2,73,84,560	3,64,80,784	6,86,40,308	3,67,90,381
<b>GRAND TOTAL</b>			54,46,566	1,16,37,74,292	62,02,23,904	1,49,61,35,244	65,08,87,275	50,45,72,873

## GOVERNMENT of COORG, for the year ended 31st March 1946—contd.

DISBURSEMENTS	Details of Subsidiary Accounts		Government of Coorg	Government of Madras	Government of Bombay	Government of Bengal	Government of United Provinces	Government of Punjab
	No. of Acct.	Page						
<i>Other Disbursements.</i>			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			18,77,329	53,00,00,790	29,52,05,759	1,04,08,57,919	35,93,21,159	25,13,52,733
Brought forward from page 31			..	50,06,037	1,86,52,153	12,07,812	69,99,228	30,53,091
<b>P.—Deposits and Advances—contd.</b>								
Revenue Reserve Fund . . . . .	103	309	..	..	..	..	12,87,651	..
Revenue Reserve Fund Investment Account . . . . .	103	309	..	12,79,69,076	..	..	3,50,12,500	..
Hospital Fund . . . . .	104	311	..	..	..	..	98,475	..
Special Development Fund . . . . .	104	311 & 312	..	..	1,59,06,276	..	..	11,02,593
Magh Mela Fund (U. P.) . . . . .	104	311	..	..	..	..	1,86,773	..
Nazul Fund (Lucknow). . . . .	104	311	..	..	..	..	1,80,288	..
Industrial Research Fund . . . . .	104	312	..	..	..	..	..	24,848
Peasants Welfare Fund . . . . .	104	312	..	..	..	..	..	13,49,200
Debt Redemption and Avoidance Fund . . . . .	104	311	..	..	2,10,30,259	..	..	..
Scheduled Castes Education Fund . . . . .	104	311	..	..	..	5,72,292	..	..
Sugarcane Compensation Fund . . . . .	104	311	..	..	..	..	2,94,190	..
Fund for Development of Rural Water Supply . . . . .	104	311	..	18,54,092	..	..	..	..
Depreciation Reserve Fund—Electricity . . . . .	104	311 & 312	..	13,34,616	..	..	..	2,74,733
Special Reserve Fund—Electricity . . . . .	104	311	..	5,25,714	..	..	..	..
Deposits of Depreciation Reserve of Government Commercial Concerns. . . . .	104	311 & 312	..	..	4,108	..	..	19,500
Provincial Road Funds . . . . .	104	311	..	12,10,416	16,22,954	..	27,07,346	..
Deposits of Local Funds . . . . .	105	313	..	10,66,76,447	4,66,27,828	3,77,91,959	4,07,30,315	3,23,11,499
Civil Deposits . . . . .	107	315 & 316	..	27,22,99,077	8,21,39,961	29,31,31,503	12,23,13,651	7,41,15,121
Other Accounts . . . . .	102A & 107	309, 315 & 316	26,036	29,53,034	26,73,898	22,24,899	33,39,707	15,47,619
Advances . . . . .	..	..	..	71,74,336	44,43,054	81,47,518	1,30,69,515	65,03,482
Suspense . . . . .	..	..	..	6,01,28,972	8,63,67,397	1,95,59,819	3,13,66,457	10,31,00,514
Miscellaneous . . . . .	..	..	..	12,62,957	..	..	..	..
<b>TOTAL</b>			26,036	58,83,94,804	27,94,68,098	36,26,35,802	25,74,96,096	22,34,02,200
<b>R.—Loans and Advances by Provincial Governments.</b>	110	319 to 321	..	1,43,69,657	40,14,696	1,37,68,206	86,94,349	12,04,057
<b>S.—Remittances—</b>								
Adjusting Account between Central and Provincial Governments . . . . .	..	..	..	..	..	..	..	..
Adjusting Account with Railways . . . . .	..	..	..	..	57,575	2,04,695	91,234	..
Inter-Provincial Suspense Account. . . . .	..	..	..	..	..	..	3,01,215	1,11,746
Other Local Remittances . . . . .	..	..	..	..	..	21,18,631	..	..
<b>TOTAL</b>	..	..	..	..	57,575	23,23,376	3,92,449	1,11,746
<b>Total Provincial Disbursements</b>	..	..	19,03,365	1,13,27,65,251	57,87,46,128	1,41,95,85,303	62,59,04,053	47,60,70,736
<b>Closing Balance 31st March 1946</b>	114	334	35,43,201	3,10,99,041	4,14,77,776	7,65,49,941	2,49,83,222	2,85,02,137
<b>GRAND TOTAL</b>	..	..	54,46,566	1,16,37,74,292	62,02,23,904	1,49,61,35,244	65,08,87,275	50,45,72,873

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

RECEIPTS	Details of Subsidiary Accounts.		Government of Bihar	Government of Central Provinces and Berar	Government of Assam	Government of North-West Frontier Province	Government of Orissa	Government of Sind	TOTAL
	No. of Acct.	Page							
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Other Receipts.									
Brought forward from page 32			15,52,53,458	11,40,60,357	27,76,15,698	3,04,80,877	4,84,23,172	8,80,31,573	3,33,45,17,211
			11,54,994	32,40,607	18,04,419	3,05,162	10,17,410	46,75,226	30,66,61,963
Receipts and Advances—contd.									
Motor Transport Reserve Fund .	104	312	.	..	..	..	..	..	26,050
Hospital Fund . . . . .	104	311	..	..	..	..	..	..	51,00,282
Supply Schemes Stabilization Fund (U. P.) . . . . .	104	311	..	..	..	..	..	..	1,50,00,000
Special Development Fund .	104	311	..	..	..	..	..	..	27,62,274
Deposit Account of the Fund for Restoration of Earthquake Damage transferred from Central Government . . . . .	104	312	190	..	..	..	..	..	190
Magh Mela Fund (U. P.) . . .	104	311	..	..	..	..	..	..	1,95,960
Nazul Fund (Lucknow) . . . .	104	311	..	..	..	..	..	..	2,24,302
Debt Redemption and Avoidance Fund . . . . .	104	311	..	..	..	..	..	..	2,12,06,255
Special Reserve Fund—Electricity	104	311	..	..	..	..	..	..	5,33,528
Peasants Welfare Fund . . . .	104	312	..	..	..	..	..	..	50,00,000
Provincial Road Funds . . . .	104	312	..	..	..	1,00,000	..	..	1,08,07,257
Post War Reconstruction and Development Fund . . . . .	104	312	1,60,00,000	2,14,25,000	51,71,582	..	..	96,00,000	5,21,96,582
General Police Fund . . . . .	104	312	3,03,925	..	..	..	..	..	3,03,925
Pension Equalisation Fund . .	104	312	1,33,913	..	..	..	..	..	1,33,913
Land Revenue Equalisation Fund	104	312	..	..	..	..	..	1,60,05,442	1,60,05,442
Deposits of Local Funds . . . .	105	314	2,45,43,788	2,13,17,591	70,93,143	42,26,552	59,07,176	1,42,64,692	35,67,14,952
Civil Deposits . . . . .	107	316	3,39,91,363	3,81,15,267	1,71,91,803	1,16,23,721	1,29,64,407	9,63,32,898	1,08,56,16,391
Other Accounts . . . . .	102A and 107	309 and 316	29,34,800	6,31,062	3,73,792	4,83,128	3,35,076	15,44,203	1,79,79,045
Advances . . . . .	..	..	26,77,951	78,94,677	3,76,58,732	7,85,262	21,89,109	17,92,427	9,22,25,625
Suspense . . . . .	..	..	1,96,444	12,61,298	6,43,969	190	1,93,061	3,78,249	5,44,01,331
Miscellaneous . . . . .	..	..	..	80,260	..	..	..	22,68,300	55,62,100
TOTAL . . . . .	..	..	8,19,37,368	9,39,65,702	6,99,37,440	1,75,24,015	2,26,06,239	14,71,61,437	2,04,86,57,367
R.—Loans and Advances by Provincial Governments.	110	322 to 324	15,14,963	68,03,425	2,19,736	9,04,255	14,32,287	11,50,655	5,89,50,729
S.—Remittances—									
Adjusting Account between Central and Provincial Governments .	..	..	..	3,18,759	89,70,244	7,44,327	..	4,79,909	2,34,42,483
Adjusting Account with Railways	..	..	..	3,845	..	..	2,464	..	13,001
Inter-Provincial Suspense Account	..	..	5,118	..	..	..	..	285	40,53,713
Other Local Remittances . . . .	..	..	..	6,28,120	92,283	1,20,518	3,83,037	5,36,196	96,81,008
Total . . . . .	..	..	5,118	9,50,724	90,62,527	8,64,845	3,85,501	10,16,390	3,71,90,205
Total Provincial Receipts . . . .	..	..	23,87,10,907	21,57,80,208	35,68,35,401	4,97,73,992	7,28,47,199	23,73,60,055	5,47,90,21,512
Opening Balance. 1st April 1945	111	304	3,60,22,284	92,48,670	1,94,94,154	1,26,50,403	51,40,312	49,24,593	22,08,06,829
GRAND TOTAL . . . . .	..	..	27,47,33,191	22,50,28,878	37,63,29,555	6,24,24,395	7,79,87,511	24,22,84,648	5,69,98,28,341

and the GOVERNMENT of COORG, for the year ended 31st March 1946—concl'd.

DISBURSEMENTS	Details of Subsidiary Accounts		Government of Bihar	Government of Central Provinces and Berar	Government of Assam	Government of North-West Frontier Province	Government of Orissa	Government of Sind	TOTAL
	No. of Acct.	Page							
Other Disbursements. Brought forward from page 33	..	..	Rs. 10,49,08,220	Rs. 10,19,28,680	Rs. 27,75,89,267	Rs. 2,91,94,636	Rs. 4,70,68,954	Rs. 8,03,46,831	Rs. 3,11,96,52,277
<b>P.—Deposits and Advances—contd.</b>			1,99,385	10,18,409	4,31,037	31,958	25,000	44,20,073	4,10,44,183
Revenue Reserve Fund . . . . .	103	309	..	..	..	..	..	..	12,87,651
Revenue Reserve Fund Investment Account . . . . .	103	309	..	..	..	..	..	..	16,29,81,576
Hospital Fund . . . . .	104	311	..	..	..	..	..	..	98,475
Special Development Fund . . . . .	104	311 & 312	..	..	..	..	..	..	1,70,08,869
Industrial Research Fund . . . . .	104	312	..	..	..	..	..	..	24,848
Magh Mela Fund (U.P.) . . . . .	104	311	..	..	..	..	..	..	1,86,773
Nagul Fund (Lucknow) . . . . .	104	311	..	..	..	..	..	..	1,80,288
Peasant welfare Fund . . . . .	104	312	..	..	..	..	..	..	13,49,200
Debt Redemption and Avoidance Fund . . . . .	104	311	..	..	..	..	..	..	2,10,30,259
Pension Equalisation Fund . . . . .	104	312	19,813	..	..	..	..	..	19,813
Scheduled Castes Education Fund . . . . .	104	311	..	..	..	..	..	..	5,72,292
Sugar-Cane Compensation Fund . . . . .	104	311	..	..	..	..	..	..	2,04,190
Post-War Reconstruction and Development Fund . . . . .	104	312	..	5,26,836	..	..	..	..	5,26,836
Fund for Development of Rural Water Supply . . . . .	104	311	..	..	..	..	..	..	18,54,092
Depreciation Reserve Fund—Electricity . . . . .	104	311 & 312	..	..	..	..	..	..	16,09,349
Special Reserve Fund—Electricity . . . . .	104	311	..	..	..	..	..	..	5,25,744
Deposits of Depreciation Reserve of Government Commercial Concerns . . . . .	104	311 & 312	..	..	..	..	..	..	23,908
Provincial Road Fund . . . . .	104	312	..	..	..	92,167	..	..	56,32,883
General Police Fund . . . . .	104	312	3,03,925	..	..	..	..	..	3,03,925
Deposits of Local Funds . . . . .	105	314	2,24,43,275	1,98,79,762	70,21,359	44,32,900	51,13,345	1,49,41,284	33,79,69,973
Civil Deposits . . . . .	107	316	3,37,44,002	3,60,22,480	1,74,43,903	1,16,65,761	1,23,08,570	10,02,63,544	1,05,54,47,573
Other Accounts . . . . .	102-A and 107	309 and 316	30,16,499	6,94,205	3,21,964	4,99,613	1,93,520	16,39,902	1,91,30,806
Advances . . . . .	..	..	11,19,709	72,54,934	3,52,82,338	7,28,583	17,39,822	24,96,161	8,79,59,452
Suspense . . . . .	..	..	7,87,56,020	2,75,54,994	94,367	1,03,932	10,00,006	2,58,39,239	43,38,71,717
Miscellaneous . . . . .	..	..	..	..	..	..	..	..	12,62,957
<b>TOTAL</b>	..	..	13,96,02,628	9,29,51,620	6,05,94,968	1,75,54,914	2,03,80,263	14,96,00,203	2,19,21,07,632
<b>R.—Loans and Advances by Provincial Governments</b>	110	322 to 324	5,46,732	70,98,132	88,151	4,08,330	67,62,742	5,72,474	5,75,27,526
<b>S.—Remittances—</b>									
Adjusting Account between Central and Provincial Governments . . . . .	..	..	31,107	..	..	..	15,389	..	46,496
Adjusting Account with Railways . . . . .	..	..	1,30,262	..	7,06,524	..	..	..	11,90,290
Inter-Provincial Suspense Account . . . . .	..	..	..	4,991	52,630	5,964	10,445	..	4,86,991
Other Local Remittances . . . . .	..	..	44,169	..	..	..	..	..	21,62,850
<b>TOTAL</b>	..	..	2,05,538	4,991	7,59,154	5,964	25,834	..	35,86,627
<b>U.—Reserve Bank Deposits</b>	..	..	..	..	11,129	..	..	..	11,129
<b>Total Provincial Disbursements</b>	..	..	24,52,63,118	20,19,83,423	33,90,42,669	4,71,63,844	7,42,37,793	23,05,19,508	5,37,31,85,191
<b>Closing Balance, 31st March 1946</b>	..	..	2,94,70,073	2,30,45,455	3,72,86,886	1,52,60,551	37,49,718	1,17,65,140	32,66,43,141
<b>GRAND TOTAL</b>	..	..	27,47,33,191	22,50,28,878	37,63,29,555	6,24,24,395	7,79,87,511	24,22,84,648	5,69,98,28,332

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

Revenue Rs. 4,56,48,49,657

Expenditure

{	Within the Revenue Account Rs.	28,83,89,101,
	Outside the Revenue Account Rs.	..

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each account.	
				Major Head Total.	
				Revenue.	Expenditure.
				Rs.	Rs.
General . . . . .	8	Statement of Principal sources of Ordinary Revenue	41	..	..
" . . . . .	8-A	Detailed Statement of Assignments, etc. . . . .	41	..	..
Customs . . . . .	9	Receipts . . . . .	47	75,18,68,222	..
" . . . . .	9-A	Expenditure . . . . .	49	..	1,25,66,000
Central Excise Duties . . . . .	10	Receipts . . . . .	52	46,36,41,018	..
" " . . . . .	10-A	Expenditure . . . . .	53	..	3,12,29,238
Corporation Tax . . . . .	11	Receipts . . . . .	55	84,05,80,397	..
" " . . . . .	11-A	Expenditure . . . . .	56	..	60,44,087
Taxes on Income other than Corporation Tax . . . . .	12	Receipts . . . . .	59	96,19,23,522	..
" " " . . . . .	12-A	Expenditure . . . . .	60	..	73,20,254
Salt . . . . .	13	Receipts . . . . .	62	10,21,40,140	..
" . . . . .	13-A	Expenditure . . . . .	63	..	1,36,94,969
Opium . . . . .	14	Receipts . . . . .	65	98,88,360	..
" . . . . .	14-A	Expenditure . . . . .	65	..	1,50,77,756
Land Revenue . . . . .	15	Receipts . . . . .	66	30,67,72,310	..
" . . . . .	15-A	Expenditure . . . . .	67	..	6,27,87,152
Provincial Excise . . . . .	16	Receipts . . . . .	68	54,30,54,824	..
" . . . . .	16-A	Expenditure . . . . .	69	..	2,85,20,226
Stamps . . . . .	17	Receipts . . . . .	71	17,85,06,561	..
" . . . . .	17-A	Expenditure . . . . .	72	..	1,03,86,280
Forest . . . . .	18	Receipts . . . . .	74	11,79,50,067	..
" . . . . .	18-A	Expenditure . . . . .	75	..	6,74,13,487
Registration . . . . .	19	Receipts . . . . .	76	2,65,80,005	..
" . . . . .	19-A	Expenditure . . . . .	76	..	1,01,78,153
Motor Vehicles Acts . . . . .	20	Receipts . . . . .	77	2,58,43,907	..
" " " . . . . .	20-A	Expenditure . . . . .	78	..	1,53,51,805
Other Taxes and Duties . . . . .	21	Receipts . . . . .	81	23,61,00,324	..
" " " . . . . .	21-A	Expenditure . . . . .	83	..	76,44,498
		TOTAL . . . . .		4,56,48,49,657	28,82,13,905
Salt . . . . .	13-B	Capital Outlay within the Revenue Account . . . . .	64	..	1,75,196
		Total Expenditure within the Revenue Account . . . . .		..	28,83,89,101
Security Printing Press . . . . .	17-B	Capital Outlay outside the Revenue Account . . . . .	73	..	..
Forest . . . . .	18-B	Capital Outlay outside the Revenue Account . . . . .	75	..	..

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

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

2. Section AA deals with the capital expenditure incurred in Revenue Departments for improvement or development of revenue sources, such as Salt, Forests, etc. It includes the capital major head "C6—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 British 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, Central Excise and Salt figures are shown in lump for the whole of India, as the revenue brought to account under these heads in each Province does not represent the collections from the people of that Province only. Customs Revenue is collected mainly in seaport towns, while Central Excise Duties and Salt Revenue are collected in the Provinces where the excisable articles are manufactured or into which the Salt is first imported, 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 Salt, Excise and other compensations paid for resumption of revenue rights by Government, as well as allowances to district and village officers for collection of land revenue, are also deducted from the total receipts so as to deduce the *net* revenue under each head.

## No. 8.—STATEMENT of PRINCIPAL SOURCES of ORDINARY

	Customs.	Central Excise Duties.	Corporation Tax.	Taxes on Income other than Corporation Tax.	Salt.	Land Revenue.	Provincial Excise.	Stamps.	Forest.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India General (a)	..	..	(b) —7,27,58,602	(b) 5,03,13,781	..	10,72,815	73,27,583	18,41,930	6,20,539
Baluchistan	..	..	386	9,64,807	..	16,99,849	12,24,980	2,17,585	4,52,783
Coorg	..	..	25,043	2,56,162	..	4,24,574	8,30,166	1,46,347	14,23,751
Madras	..	..	7,44,18,555	10,08,26,038	..	5,23,59,223	16,79,49,831	3,74,19,835	1,43,23,442
Bombay	..	..	47,59,48,746	34,35,45,095	..	3,82,94,476	8,93,92,175	3,30,14,149	2,45,02,222
Bengal	..	..	28,45,95,314	23,96,58,519	..	3,87,14,928	8,17,25,891	4,02,95,341	81,63,454
United Provinces	..	..	5,29,34,945	6,26,23,432	..	6,75,99,207	5,94,97,281	2,14,73,211	1,97,90,449
Punjab	..	..	(b) 1,97,07,424	(b) 7,12,30,014	..	3,33,18,010	3,03,47,590	1,33,35,191	1,13,64,848
Bihar	..	..	16,17,576	2,91,13,337	..	1,40,01,095	4,61,80,884	1,60,55,849	27,31,992
Central Provinces and Berar.	..	..	7,89,586	2,00,06,349	..	2,67,22,452	2,44,42,157	59,76,171	1,51,70,870
Assam	..	..	18,74,849	1,34,45,088	..	1,74,18,612	82,45,797	21,80,343	99,76,807
North-West Frontier Province.	..	..	.. (b)	(b) 28,75,000	..	23,41,723	21,32,544	11,32,005	17,97,449
Orissa	..	..	2,49,295	35,15,448	..	53,95,164	88,35,634	22,45,503	43,21,662
Sind	..	..	11,77,280	2,35,50,452	..	74,10,184	1,49,22,316	31,73,101	33,09,799
Total	..	..	84,05,80,397	96,19,23,522	..	30,67,72,310	54,30,54,824	17,85,06,561	11,79,50,067
Customs	75,18,68,222	..	..	..	..	..	..	..	..
Central Excise Duties.	..	46,36,41,018	..	..	..	..	..	..	..
Salt	..	..	..	..	10,21,40,140	..	..	..	..
Total Revenue	75,18,68,222	46,36,41,018	84,05,80,397	96,19,23,522	10,21,40,140	30,67,72,310	54,30,54,824	17,85,06,561	11,79,50,067
Revenue per 1,000 Square Miles.	8,69,212	5,36,001	9,71,769	11,12,050	1,18,081	3,54,651	6,27,809	2,06,366	1,36,358
Revenue per 1,000 of Population.	2,404·8	1,482·9	2,688·5	3,076·6	326·7	981·2	1,736·9	570·9	377·2

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

(b) Receipts realised in Delhi and N.-W. F. P. are included in the amounts shown against Punjab.

## No. 8-A.—DETAILED STATEMENT of ASSIGNMENTS,

	India General.	Baluchistan	Coorg.	Madras.	Bombay.	Bengal.	United Provinces.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Assignments and Compensations under Land Revenue, Provincial Excise and Motor Vehicles Acts, <i>vide</i> Accounts Nos. 15A, 16A and 20A	4,49,493	89,180	22,830	87,44,897	49,90,375	7,23,604	3,58,056
Allowances to District and Village Officers, <i>vide</i> Account No. 15A	(a)11,646	..	12,080	(b) 1,92,65,408	(b) 52,61,291	..	..
Total	4,61,139	89,180	34,910	2,80,10,305	1,02,51,666	7,23,604	3,58,056

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

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

## REVENUE for the year ended 31st March 1946.

Registration.	Receipts under Motor Vehicles Acts.	Other Taxes and Duties.	Total.	Deduct Assignments, Compensations, etc.	Net Revenue.	Area (in thousands of square miles).	Population in thousands.	Net Revenue per 1,000 Square Miles.	Net Revenue per 1,000 of Population.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			Rs.	Rs.
1,57,282	6,08,396	6,58,482	—1,01,57,689	4,61,139	—1,06,18,828	6	1,714	..	..
10,716	31,096	1,02,734	47,94,936	89,180	46,13,758	54	518	85,477	8,911
20,425	1,71,813	11,883	33,10,164	34,910	32,75,254	2	171	16,37,627	19,157
69,83,209	97,06,294	7,28,03,106	53,68,79,533	2,80,10,305	50,88,69,228	(c)126	(b) 51,729	40 38,645	9,8 7
27,51,386	62,27,321	4,29,16,741	1,05,65,92,311	1,02,51,666	1,04,63,40,845	(d)76	(c) 22,153	1,37,69,219	47,222
65,61,383	25,33,021	7,42,56,780	77,65,04,619	7,23,604	77,67,81,015	78	64,237	99,45,910	12,077
15,40,171	18,12,113	1,38,30,189	30,11,01,008	3,58,056	30,07,42,952	106	57,912	28,37,198	5,192
24,74,102	12,83,185	1,08,95,979	19,39,56,343	1,42,258	19,38,14,085	99	30,621	..	..
34,93,762	2,31,543	88,97,265	12,23,23,303	98,748	12,22,24,555	70	38,062	17,46,208	3,211
12,25,034	10,34,458	29,32,898	9,82,99,975	14,19,765	9,68 80,210	99	17,450	9,78,588	5,551
3,81,610	13,92,249	22,77,698	5,71,93,053	3,34,140	5,68,58,913	55	10,916	10,33,798	5,209
1,55,411	2,46,528	5,33,284	1,12,13,944	41,545	1,11,72, 399	14	3,325	..	..
3,57,341	1,44,068	6,859	2,50,70,974	4,48,894	2,46,22,080	32	9,027	7,69,440	2,728
4,68,073	3,31,822	59,76,416	6,03,19,445	34,956	6,02,83,487	48	4,823	12,55,927	12,499
2,65,80,005	2,58,43,907	23,61,00,324	3,23,73,11,917	4,24,49,166	3,19,48,62,751	865	3,12,658	36,93,483	10,218
..	..	..	75,18,68,222	13,63,719	75,15,04,503	..	..	..	..
..	..	..	46,36,41,018	53,73,750	45,82,67,268	..	..	..	..
..	..	..	10,21,40,140	42,80,821	9,78,59,319	..	..	..	..
2,65,80,005	2,58,43,907	23,61,00,324	4,55,49,61,297	5,34,67,456	4,50,14,93,841	865	3,12,658	52,04,039	14,397
30,723	29,877	2,72,948	..	..	52,94,039	..	..	..	..
85.0	82.6	755.1	..	..	14,397.5	..	..	..	..

(c) Includes figures relating to the Civil and Military Station, Bangalore.

(d) Includes figures relating to the Rajkot and Wadhwan Civil Stations.

## COMPENSATIONS etc., included in Account No. 8.

Punjab.	Bihar.	Central Provinces and Berar.	Assam.	North-West Frontier Province.	Orissa.	Sind.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,34,197	98,748	65,769	3,34,140	32,891	70,299	34,956	1,61,49,435
8,061	..	(b) 13,53,996	..	8,654	(b) 3,78,595	..	2,62,99,731
1,42,258	98,748	14,19,765	3,34,140	41,545	4,48,894	34,956	4,24,49,166



## I and 1--Customs.

## REVENUE.

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

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

the duties being credited under two distinct sub-heads in the accounts, 'Sea Customs' and 'Land Customs'. The latter class consists of duty levied on exports or imports by land between any territory declared under Section 5 of the Indian Tariff Act, 1934, to be "foreign territory" and British India, and forms but a comparatively small fraction of the total revenue. The customs duty on salt is credited not to the head 'Customs' but to 'Salt', along with the excise duty thereon, to which that duty is intended to be a counter-vailing duty. It may be mentioned that duty on the importation of foreign liquors is credited as 'Customs' revenue, while licence duty for sale of foreign liquors is treated as 'Provincial Excise'.

2. A portion of the import duty on motor spirit is ear-marked for credit to the 'Central Road Fund': *vide* explanatory note on page 308.

The proceeds of the additional import duty imposed by the Cotton Fund Ordinance, 1942, which came into force on the 29th January 1942, are included under the head 'Cotton—Raw'. These are credited to a separate fund to be utilized by the Central Government for financing measures for the benefit of the cotton-growers in India.

3. Export duties on 'Coffee', 'Other Agricultural Produce' and 'Cotton cloth and yarn' are in

the nature of cesses imposed for certain specific purposes. They do not, therefore, form part of general revenues, but are made over, *less* cost of collection, to the appropriate statutory bodies concerned (*e.g.* the Indian Coffee Market Expansion Board, the Imperial Council of Agricultural Research, the Cotton textile fund Committee, etc.).

4. The various articles on which duties were levied during 1945-46 are set forth in Account No. 9, together with the gross yield of each and the *net* yield after deducting the refunds and drawbacks. For the complete schedule of tariff duties levied during 1945-46, see Schedules I and II to the Indian Tariff Act, 1934, as amended by the Finance Act, 1945.

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

## EXPENDITURE.

6. The expenditure incurred is on account of establishments engaged in the collection of revenue and compensations and assignments paid to certain States. In Madras and Bombay, besides the Customs staff proper at the Chief Ports, there is a combined Salt and Customs establishment outside those ports whose entire cost is first debited to 'Salt' but ultimately the Customs portion is debited to 'Customs' and credited to 'Salt'. Similarly the cost of maintaining salt golahs at Sulkea and Moheshkhal in Bengal by the Customs department is first debited to 'Customs' but ultimately recovered from 'Salt' and credited to 'Customs'.

No. 9.—ACCOUNT of CUSTOMS REVENUE for the year ended 31st March 1946.

	Gross Receipts.						Refunds and Drawbacks.	Net Receipts.
	Madras.	Bombay.	Bengal.	S'nd.	Other areas.	Total Gross Receipts.		
SEA CUSTOMS. Imports. I—Revenue Duties.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ale, beer, porter, oider and other fermented liquors . . . . .	27,342	90,987	46,706	7,735	..	1,72,770	621	1,72,149
Spirits and liquors . . . . .	82,33,822	2,48,82,011	1,76,59,142	60,89,746	..	5,18,64,721	3,47,218	5,15,17,503
Wines . . . . .	1,01,119	13,32,406	3,73,057	2,81,789	..	20,88,371	10,878	20,77,493
Spices . . . . .	7,82,419	19,71,873	21,04,497	51,258	..	49,10,047	13,650	48,96,397
Tec . . . . .	39	2,876	149	65	..	3,129	34	3,095
Tobacco . . . . .	1,58,895	2,80,61,348	8,77,42,249	1,91,470	..	11,61,53,962	4,88,576	11,56,65,386
Kerosene oil . . . . .	78,41,539	2,00,22,551	88,15,119	55,79,996	..	4,22,59,205	2,88,722	4,19,70,483
Motor spirit . . . . .	5,54,35,353	10,03,72,400	43,88,84,344	6,66,54,702	..	66,13,46,779	51,38,66,355	14,74,80,424
Oil, batching, fuel and lubricating . . . . .	15,27,917	55,97,986	28,13,311	30,08,016	..	1,29,47,230	1,52,600	1,27,94,630
Cotton—Raw . . . . .	..	3 11,40,672	1,75,607	8,24,553	..	3,21,40,832	2,67,003	3,18,73,829
Boots and shoes . . . . .	13	14,430	6,733	7,864	..	29,045	5	29,040
Motor cars, cycles, scooters, omnibuses, chassis, vans, lorries and parts thereof . . . . .	2,56,864	1,64,06,095	21,03,369	2,91,821	..	1,90,58,149	1,32,677	1,89 25,172
Electric lighting bulbs . . . . .	4,81,969	24,57,043	34,51,128	5 35,843	..	69,25,953	55,943	68,70,040
Wireless reception instruments and apparatus . . . . .	81,078	5,85,072	2,23,070	1,56,586	..	10,55,806	18,660	10,37,146
Dyes derived from coal-tar and coal-tar derivatives . . . . .	60,713	1,05,51,089	3,43,728	6,66,433	..	1,16,21,963	74,403	1 15,47,560
Machinery . . . . .	22,73,498	1,83,54,562	1,62,52,690	94,76,681	..	4,63,57,431	3,55,907	4 60,01,524
Iron and steel . . . . .	4,87,751	18,25,342	41,81,169	9,12,908	..	74,07,170	91,540	73,15,630
Silver bullion, coin, sheets, plates and other manufactures . . . . .	42	80,401	3,752	3,011	..	87,206	2,12,608	—1,25,402
Carried over . . . . .	7,27,50,353	26,37,49,144	58,51,89,825	9,47,40,477	..	1,01,64,29,799	51,63,77,400	50,07,52,399

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

CENTRAL AND PROVINCIAL GOVERNMENTS IN INDIA, FOR THE YEAR 1945-46.

	Gross Receipts.					Total Gross Receipts.	Refunds and Drawbacks.	Net Receipts.
	Madras.	Bombay.	Bengal.	Sind.	Other areas.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward	7,27,50,353	26,37,49,144	58,51,89,825	9,47,40,477	..	1,01,64,29,799	51,63,77,400	50,00,52,399
Sea Customs— <i>contd.</i>								
Imports— <i>contd.</i>								
I—Revenue Duties— <i>contd.</i>								
Tin, block	9	..	..	..	..	9	..	9
Metals, other than iron and steel, silver and block tin	10,94,165	48,69,932	91,62,194	4,08,131	..	1,55,34,422	83,058	1,54,51,364
Railway plant and rolling stock	48,118	7,04,033	65,57,122	20,31,570	..	93,40,843	5,828	93,35,015
Artificial silk yarn and thread	2,68,964	10,94,843	37,655	2,56,874	..	16,58,336	9,668	16,48,668
Yarn and textile fabrics, others	3,45,419	65,78,693	25,13,230	37,19,122	..	1,31,56,464	1,34,399	1,30,22,065
Cinematograph films	1,86,046	19,28,022	2,29,164	1,40,857	..	24,84,089	57,929	24,26,160
Portland cement excluding white Portland cement	2	..	..	..	..	2	..	2
Pneumatic rubber tyres and tubes	26	3,492	7,058	760	..	11,336	349	10,987
Toys, games and sports goods	54,205	2,39,091	1,94,105	1,35,950	..	6,23,351	7,014	6,16,337
Betelnuts	21,08,916	12,61,098	8,13,004	42,658	..	42,25,676	12,540	42,13,136
All other articles	1,28,54,995	7,22,65,851	4,89,83,646	1,60,81,877	..	15,01,86,369	1,30,02,022	13,71,84,347
Total I—Revenue Duties	8,97,11,218	35,26,94,199	65,36,87,003	11,75,58,276	..	1,21,36,50,696	52,96,90,207	68,39,60,489
II—Protective Duties.								
Wheat and wheat flour	1,11,429	310	2,94,877	1,395	..	4,08,011	5	4,08,006
Sugar	583	13,024	500	..	..	14,107	..	14,107
Heavy chemicals	..	..	115	283	..	398	40,944	—40,546
Iron and steel	1,79,405	12,99,944	36,93,826	10,26,820	..	61,99,995	86,475	61,13,520
Silver wire, thread and other manufactures	..	..	..	60	..	60	..	60
Paper and stationery	1,00,844	9,39,518	13,63,664	99,942	..	25,03,968	11,099	24,92,869

Silk yarn and thread . . . . .	..	1,055	2	..	..	1,057	..	1,057
Cotton yarn and thread . . . . .	68,626	3,32,474	1,61,489	26,368	..	5,89,957	660	5,88,297
Cotton fabrics of British manufacture . . . . .	55,031	2,96,015	1,02,474	1,92,899	..	6,46,419	4,147	6,42,272
Cotton fabrics not of British manufacture . . . . .	2,979	1,35,839	36,836	2,70,668	..	4,46,322	6,653	4,39,669
Silk fabrics . . . . .	6,459	3,26,557	30,630	14,530	..	3,78,176	850	3,77,326
Cotton hosiery . . . . .	10,637	4,92,331	1,53,642	1,03,314	..	7,59,924	1,277	7,58,647
Artificial silk fabrics . . . . .	1,12,121	32,00,172	3,40,632	6,35,425	..	42,88,350	2,66,184	40,22,166
Fabrics of artificial silk mixed with other materials . . . . .	..	8,26,321	50,757	85,131	..	9,62,209	5,214	9,56,995
Other textile manufactures . . . . .	14,156	2,02,657	2,19,995	33,117	..	4,69,925	6,397	4,63,528
Matches, match splints and veneers . . . . .	1	150	52	..	..	203	..	203
Wood pulp . . . . .	75,782	1,57,327	3,78,411	..	..	6,11,520	1,39,125	4,72,395
<b>Total II-Protective Duties</b>	<b>7,38,053</b>	<b>82,23,694</b>	<b>68,27,902</b>	<b>24,89,952</b>	<b>..</b>	<b>1,82,79,601</b>	<b>5,69,030</b>	<b>1,77,10,571</b>
<b>III—Duties on American Disposals</b>								
American Disposals . . . . .	..	9,67,542	16,66,849	24,18,372	..	50,52,763	..	50,52,763
<b>TOTAL IMPORTS</b>	<b>9,04,49,271</b>	<b>36,18,85,435</b>	<b>66,21,81,754</b>	<b>12,24,66,600</b>	<b>..</b>	<b>1,23,69,83,060</b>	<b>53,02,59,237</b>	<b>70,67,23,823</b>
<b>Exports.</b>								
Jute—								
(i) Raw . . . . .	..	..	89,92,395	..	..	89,92,395	1,06,282	88,86,113
(ii) Manufactured . . . . .	47,047	46,886	1,71,15,359	4,954	..	1,72,14,246	44,454	1,71,69,792
Rice . . . . .	311	46,466	2,40,134	1,29,163	..	4,16,074	48,310	3,67,764
Other Agricultural Produce . . . . .	7,85,882	3,81,125	2,61,430	5,13,506	..	19,41,943	94,002	18,47,941
Coffee . . . . .	46,377	4,046	52	62	..	50,537	..	50,537
Cotton cloth and yarn . . . . .	11,65,667	77,60,876	1,804	23,490	(a) 16,437	89,68,274	4,85,107	84,83,167
<b>TOTAL EXPORTS</b>	<b>20,45,284</b>	<b>82,39,399</b>	<b>2,66,11,174</b>	<b>6,71,175</b>	<b>16,437</b>	<b>3,75,83,469</b>	<b>7,78,155</b>	<b>3,68,05,314</b>
Carried over	9,24,94,555	37,01,24,834	68,87,92,928	12,31,37,775	16,437	1,27,45,66,529	53,10,37,392	74,35,29,137

(a) Represents receipts in Baluchistan.

	Gross Receipts.						Refunds and Drawbacks.	Net Receipts.
	Madras.	Bombay.	Bengal.	Sind.	Other areas.	Total Gross Receipts.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ..	9,24,94,555	37,01,24,834	68,87,92,928	12,31,37,775	16,437	1,27,45,66,529	53,10,37,392	74,95,29,137
MISCELLANEOUS . . . . .	7,01,681	28,61,712	8,72,240	8,78,685	(a) 2,50,432	55,64,750	2,62,270	53,02,480
TOTAL SEA CUSTOMS .	9,31,96,236	37,29,86,546	68,96,65,168	12,40,16,460	2,66,869	1,28,01,31,279	53,12,99,662	74,88,31,617
Land Customs								
States in Western India . . . . .	..	9,64,895	..	..	..	9,64,895	34,757	9,30,138
French and Portuguese India . . . . .	..	58,13,721	..	..	..	58,13,721	2,16,936	55,96,785
Other Frontiers . . . . .	..	..	..	16,534	(b) 2,82,133	2,98,667	15,920	2,82,747
TOTAL LAND CUSTOMS .	..	67,78,616	..	16,534	2,82,133	70,77,283	2,67,613	68,09,670
GROSS RECEIPTS	9,31,96,236	37,97,65,162	68,96,65,168	12,40,32,994	5,49,002	1,28,72,08,562	..	
Refunds and Drawbacks . . . . .	38,82,462	1,22,85,737	46,75,690	46,29,988	(c) 50,60,93,398	..	53,15,67,275	
Net Receipts . . . . .	8,93,13,774	36,74,79,425	68,49,89,478	11,94,03,006	—50,55,44,396		75,5,41,287	

<i>Deduct</i> —Share of net proceeds of Export Duties assigned to Provinces . . . . .	..	..	(d) 1,57,35,946	..	..	1,57,35,946
<i>Deduct</i> —Share of Customs Revenue paid to the Travancore and Cochin Governments . . . . .	37,73,065	..	..	..	..	37,73,065
<b>TOTAL RECEIPTS OF THE CENTRAL GOVERNMENT UNDER CUSTOMS.</b>	8,55,40,709	36,74,79,425	66,92,53,532	11,94,03,006	—50,55,44,396	73,61,32,276

Provincial Governments.	Government of Bengal.	Government of Bihar.	Government of Assam.	Government of Orissa.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.
Share of net proceeds of Export Duties assigned to Provinces . . . . .	1,36,25,182	8,76,572	11,33,507	1,00,685	1,57,35,946

- (a) Represents receipts in India General Rs. 947, Baluchistan Rs. 2,41,882 Assam Rs. 7,291 and Orissa Rs. 512.  
 (b) Represents receipts in India Rs. 73 Baluchistan Rs. 57,948 and North West Frontier Province Rs. 2,24,112  
 (c) Represents refunds in India General Rs. 50,60,72,000, Baluchistan Rs. 5,478 and North-West Frontier Province Rs. 15,920.  
 (d) Includes shares assigned to Bihar, Assam and Orissa also.

	India General.	Baluchistan.	Madras.	Bombay.	Bengal.		Punjab.	Bihar.	North- West Frontier Province.	Sind.	Total.
					Calcutta.	Chittagong.					
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Expenditure at the Major Ports of Madras, Bombay, Calcutta, Chittagong and Karachi.</b>											
Pay of Officers . . . . .	..	..	45,846	92,287	1,00,179	..	..	..	..	57,037	2,95,349
Pay of Establishment . . . . .	..	..	2,56,833	14,12,307	16,25,178	41,971	..	..	..	5,68,660	39,04,949
Allowances, Honoraria, etc, including overtime and holiday allowances . . . . .	..	..	1,52,305	9,88,143	10,35,936	34,005	..	..	..	3,82,253	25,92,642
Contingencies . . . . .	..	..	38,053	1,51,203	1,20,403	4,928	..	..	..	80,620	3,95,187
Grants-in-aid, Contributions, etc. . . . .	..	..	..	20,600	24,560	..	..	..	..	..	45,160
Establishment charges paid to other Governments, Departments, etc. . . . .	..	..	..	..	..	..	..	..	..	118	118
<i>Deduct—</i>											
Contributions, Recoveries, etc. . . . .	..	..	1,359	1,56,481	1,28,868	8,000	..	..	..	565	2,95,273
<b>Total charges at Major Ports . . . . .</b>	..	..	4,91,658	25,08,059	27,77,388	72,904	..	..	..	10,88,123	69,38,132
					28,50,292						
Charges at Other Ports . . . . .	..	..	6,32,884	5,13,300	..	..	..	8	..	..	11,46,192
<b>Imperial Customs Service—</b>											
Pay of Officers . . . . .	..	..	56,755	1,08,312	1,11,305	..	..	..	..	68,193	3,44,565
Allowances, Honoraria, etc. . . . .	..	..	8,902	19,311	25,764	..	..	..	..	9,856	63,833
Grants-in-aid, Contributions, etc. . . . .	..	..	..	..	..	..	..	..	..	2,400	2,400
<b>Total Imperial Customs Service . . . . .</b>	..	..	65,657	1,27,623	1,37,069	..	..	..	..	80,449	4,10,798

Cost of collection of Customs duty on articles of Inward Foreign Letters and Parcels . . . . .	9,53,742	..	..	..	..	..	..	..	..	9,53,742	
Land Customs charges . . . . .	9,675	2,06,503	..	13,20,000	..	13,167	..	66,653	1,08,839	17,24,837	
Assignments and Compensations . . . . .	..	..	7,00,000	6,54,457	..	8,962	..	300	..	13,63,719	
Charges in England—											
<i>High Commissioner.</i>											
Leave salaries and deputation pay . . . . .	19,404	..	..	..	..	..	..	..	..	19,404	
Sterling Overseas Pay . . . . .	7,020	..	..	..	..	..	..	..	..	7,020	
Stores for India . . . . .	1,436	..	..	..	..	..	..	..	..	1,436	
Other charges . . . . .	671	..	..	..	..	..	..	..	..	671	
Loss or gain by exchange . . . . .	49	..	..	..	..	..	..	..	..	49	
<b>Total Customs Expenditure . . . . .</b>	<b>9,91,997</b>	<b>2,06,503</b>	<b>18,90,199</b>	<b>51,23,439</b>	<b>..</b>	<b>29,87,361</b>	<b>22,129</b>	<b>8</b>	<b>66,953</b>	<b>12,77,411</b>	<b>1,25,66,000</b>

Non-voted . . . . .	17,83,259
Voted . . . . .	1,07,82,741

### II and 2—Central Excise Duties.

The various articles on which Central Excise Duties were realised in 1945-46 are set forth in Account No. 10 together with the gross yield of each and the *net* yield after deducting the refunds and drawbacks. The excise duty on salt is credited not to the head 'Central Excise Duties' but to 'Salt'.

2. A portion of the Excise duty on motor spirit is earmarked for credit to the 'Central Road Fund': *vide* explanatory note on page 308.

3. Under the arrangements made with the Indian States in connection with the imposition of the excise duty on matches, the whole of the proceeds of the tax collected in the various States are paid into a common pool along with the proceeds of the British Indian tax and the net proceeds of the pool, *i.e.* gross realisations *less* collection and other charges and refunds or rebates, are divided between British India on the one hand and the various States that have agreed to come into the arrangement on the other, on the basis of population, regardless of whether match manufacture does or does not at present or may or may not in future take place in those States. The Indian States which have joined the scheme have undertaken to levy the duty under the same procedure as is enforced in British India. When the settlement with the participating States involves a payment to them of their share of the proceeds of the duty such payments are adjusted as expenditure charged on the Revenues of the Central Government under Section 148 of the Government of India Act, 1935.

An Excise Duty on Tobacco was levied by the Central Government from 1st April 1943. In consequence of the imposition of this duty certain provincial measures of taxation on Tobacco had to be suspended by some Provincial Governments. The loss thus accruing to those Governments is compensated by the Central Government, the payments on this account being debited in the Central Accounts to "2—Central Excise Duties" and credited in the Provincial Accounts to "XIII—Other Taxes and Duties."



Excise Duties.	India General.	Baluchistan.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab.	Bihar.	Central Provinces and Berar.	Assam.	North-West Frontier Province.	Orissa.	Sind.	TOTAL.
Gross Receipts.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Excise duty on Motor Spirit . . . . .	3,12,283	..	..	..	9,794	15,01,444	19,15,000	..	..	1,95,35,561	..	..	..	2,32,73,882
Excise duty on Kerosene . . . . .	..	..	..	..	1,108	1,320	1,65,000	..	54	33,39,663	..	..	..	35,07,145
Excise duty on Sugar— Sugar other than Khandasari and Palmyra . . . . .	1,017	..	27,69,561	46,19,988	11,81,468	3,44,51,941	5,90,080	1,21,49,000	..	..	2,50,000	90,758	..	5,64,03,843
Khandasari Sugar . . . . .	..	..	..	..	..	6,19,476	5,658	6,519	130	..	420	..	..	6,32,203
Special Excise duty imposed by the Sugar (Temporary Excise Duty) Ordinance, 1943 . . . . .	..	..	..	..	55	..	122	..	..	88	..	7	..	272
Special Excise duty imposed by the Sugar (Temporary Excise Duty) Ordinance, 1944 . . . . .	2,922	150	37,985	49,323	1,17,530	4,39,194	7,78,808	1,27,339	1,923	18,147	..	400	3,241	15,76,962
Excise duty on Matches—														
Excise duty on Matches (includ- ing sale proceeds of banderols)	2,43,730	..	1,79,01,639	1,34,26,387	1,65,19,586	85,90,228	20,05,248	10,34,100	1,99,521	52,92,327	7,500	..	..	6,52,20,266
License fees, fines, etc. . . . .	..	..	..	..	..	17,86,571	1	..	..	..	..	..	..	17,86,572
Excise duty on Steel Ingots . . . . .	..	..	..	26,572	10,57,936	24,101	28,485	40,15,276	..	..	..	..	..	51,52,373
Excise duty on Mechanical Lighters	6	24	3,315	36	22,827	129	10,219	..	..	..	..	..	7,959	44,515
Excise duty on Tyres . . . . .	..	..	..	17,83,343	79,07,017	..	..	..	..	..	..	..	..	1,26,90,360
Excise duty on Coal and Coke . . . . .	2,63,40,846	..	..	..	83,85,769	..	..	..	..	..	..	..	..	3,47,26,615
Excise duty on Tobacco . . . . .	7,45,844	2,04,192	3,36,66,057	1,85,55,169	10,33,83,101	1,23,75,038	89,47,933	1,39,65,397	1,10,83,550	95,153	21,75,895	11,58,114	18,23,256	20,81,78,699
Excise duty on Vegetable Products.	1,86,019	..	5,24,357	81,26,137	7,30,000	26,60,721	4,40,237	3,35,000	..	..	..	..	..	1,33,02,471
Excise duty on Betelnuts . . . . .	..	..	42,68,324	23,57,030	1,12,42,334	..	..	1	..	5,33,483	..	..	..	1,84,01,172
Excise Duty on Tea . . . . .	..	..	23,83,630	..	1,52,48,464	2,05,965	2,11,576	1,02,187	..	8,71,264	..	..	..	1,90,23,086
Excise duty on Coffee . . . . .	..	..	33,73,415	..	..	..	..	112	2,957	70	..	72	..	33,76,626
Miscellaneous . . . . .	9,286	3,444	6,58,661	4,05,592	4,76,885	1,147	1,14,094	51,000	399	68,351	26,123	35,276	39,830	18,90,088
Total Gross Receipts . . . . .	2,81,41,983	2,07,810	6,55,86,944	5,23,49,577	16,65,83,674	6,26,57,278	1,52,12,461	3,17,85,931	1,12,88,534	2,97,54,107	24,59,938	12,81,627	18,74,286	46,91,87,150

<b>Refunds and Drawbacks—</b>														
Excise duty on Motor Spirit	..	..	..	..	..	23	6,09,774	..	..	..	..	..	..	6,09,797
Excise duty on Kerosene	..	..	..	..	..	..	38,102	..	..	..	..	..	..	38,102
<b>Excise duty on Sugar—</b>														
Sugar other than Khandsari and Palmyra	2,770	..	6,555	..	2	1,45,625	..	5,324	..	..	..	..	..	1,60,286
Khandsari Sugar	..	..	..	..	..	17,369	..	..	..	..	..	..	..	17,369
Special Excise duty imposed by the Sugar (Temporary Excise Duty) Ordinance, 1943	..	..	..	..	1,608	..	1,960	..	..	..	..	..	..	3,568
Special Excise duty imposed by the Sugar (Temporary Excise Duty) Ordinance, 1944	..	..	4,184	2,669	1,500	..	371	2,098	..	92	..	..	108	11,022
<b>Excise duty on Matches—</b>														
Excise duty on Matches (including sale-proceeds of banderols)	..	..	7,25,667	11,87,131	4,25,801	1,90,160	..	19,573	..	9,243	..	..	..	25,57,505
License fees, fines, etc.	..	..	3,348	..	..	190	..	..	..	..	..	..	..	3,538
Excise duty on Steel Ingots	..	..	..	..	..	..	..	794	..	..	..	..	..	794
Excise duty on Tyres	..	..	..	2,77,964	..	..	..	..	..	..	..	..	..	2,77,964
Excise duty on Coal and Coke	..	..	..	..	1,934	..	..	..	..	..	..	..	..	1,934
Excise duty on Tobacco	4,760	..	1,57,454	7,03,441	23,455	80,789	17,808	13,189	13,003	..	6,037	8,670	1,156	10,29,762
Excise duty on Vegetable Products	..	..	900	8,501	..	..	..	..	..	..	..	..	..	9,401
Excise duty on Betelnuts	..	..	2,90,386	8,842	1,01,582	..	..	..	..	..	..	..	..	4,00,810
Excise duty on Tea	..	..	1,067	..	..	..	..	..	..	..	..	..	..	1,067
Excise duty on Coffee	..	..	66,949	..	..	..	..	..	..	..	..	..	..	66,949
Miscellaneous	..	..	4,592	2,694	1,944	3,38,846	2,239	3,650	..	..	..	2,239	..	3,56,204
<b>Total Refunds and Drawbacks</b>	<b>7,530</b>	<b>..</b>	<b>12,61,102</b>	<b>21,91,242</b>	<b>5,57,826</b>	<b>7,72,992</b>	<b>6,70,254</b>	<b>44,638</b>	<b>13,003</b>	<b>9,335</b>	<b>6,037</b>	<b>10,909</b>	<b>1,264</b>	<b>55,46,132</b>

(a) Adjusted on the books of the Chief Controller of Supply Accounts.

No. 10—ACCOUNT of RECEIPTS under CENTRAL EXCISE DUTIES for the year ended 31st March 1946—*conold.*

Excise Duties.	India General.	Baluchistan.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab.	Bihar.	Central Provinces and Berar.	Assam.	North-West Frontier Province.	Orissa.	Sind.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
NET RECEIPT.														
Excise duty on Motor Spirit ..	3,12,283	..	..	..	9,591	15,01,421	13,05,226	..	..	1,95,35,561	..	..	..	2,26,64,065
Excise duty on Kerosene ..	..	..	..	..	1,108	1,320	1,26,898	..	54	33,39,663	..	..	..	34,09,043
Excise duty on Sugar—														
Sugar other than Khandasari and Palmyra ..	—1,723	..	27,63,006	46,19,988	14,81,466	3,43,06,316	5,90,080	1,21,43,666	..	..	2,50,000	90,758	..	5,62,43,557
Khandasari Sugar ..	..	..	..	..	..	6,02,107	5,658	6,519	130	..	420	..	..	6,14,834
Special Excise duty imposed by the Sugar (Temporary Excise Duty) Ordinance, 1943 ..	..	..	..	..	—1,553	..	—1,838	..	..	88	..	7	..	—3,296
Special Excise duty imposed by the Sugar (Temporary Excise Duty) Ordinance, 1944 ..	2,922	150	33,801	46,654	1,16,030	4,39,194	7,78,437	1,25,241	1,923	18,055	..	400	3,133	15,65,940
Excise duty on Matches—														
Excise duty on Matches (including sale proceeds of banderols) ..	2,43,730	..	1,71,75,972	1,22,39,256	1,60,93,785	84,00,078	20,05,248	10,14,527	1,99,521	52,83,084	7,500	..	..	6,26,62,701
License fees, fines, etc. ..	..	..	—3,348	..	..	17,86,381	1	..	..	..	..	..	..	17,83,034
Excise duty on Steel Ingots ..	..	..	..	26,572	10,57,936	24,104	28,485	40,14,482	..	..	..	..	..	61,51,579
Excise duty on Mechanical Lighters ..	6	24	3,315	36	22,827	129	10,219	..	..	..	..	..	7,959	44,515
Excise duty on Tyres ..	..	..	..	45,05,379	79,07,017	..	..	..	..	..	..	..	..	1,24,12,396
Excise duty on Coal and Coke ..	2,63,40,846	..	..	..	83,83,835	..	..	..	..	..	..	..	..	3,47,24,681
Excise duty on Tobacco ..	7,41,084	2,04,192	3,35,08,603	1,78,51,728	10,33,59,646	1,22,94,249	89,30,125	1,39,52,208	1,10,70,547	95,153	21,69,858	11,49,444	18,22,100	20,71,48,937
Excise duty on Vegetable Products ..	4,86,019	..	5,23,457	81,17,636	7,30,000	26,60,721	4,40,237	3,35,000	..	..	..	..	..	1,32,93,070
Excise duty on Betelnuts ..	..	..	39,77,938	23,48,188	1,11,40,752	..	..	1	..	5,33,483	..	..	..	1,80,00,362
Excise duty on Tea ..	..	..	23,82,563	..	1,52,48,464	2,05,965	2,11,576	1,02,187	..	8,71,264	..	..	..	1,90,22,019
Excise duty on Coffee ..	..	..	33,06,466	..	..	..	..	112	2,957	70	..	72	..	33,09,677
Miscellaneous ..	9,286	3,444	6,54,069	4,02,898	4,74,941	—3,37,699	1,11,855	47,350	399	68,351	26,123	33,037	39,830	15,33,884
Net Receipts from Excise Duties ..	2,81,34,453	2,07,810	6,43,25,842	5,01,58,335	16,60,25,848	6,18,81,286	1,45,42,207	3,17,41,293	1,12,75,531	2,97,44,772	24,53,901	12,73,718	18,73,022	46,36,41,018

No. 10-A.—ACCOUNT OF EXPENDITURE for Collection of CENTRAL EXCISE DUTIES for the year ended 31st March 1946.

	India General.	Madras.	Bombay.	Bengal.	Punjab.	Bihar.	Central Pro- vinces and Berar.	Assam.	North-West Frontier Province.	Orissa.	Sind.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.		Rs.	Rs.
Charges on collection of Excise Duty on Tobacco . . . . .	—2,115	..	..	..	..	..	..	..	..	..	61,000	58,885
Payments to Indian States of Share of Match Excise duty . . . . .	92,40,180	..	..	..	..	..	..	..	..	..	..	92,40,180
Amount paid to the Salt Department for share of the cost of Com- bined Central Excise and Salt Department . . . . .	78,32,354	24,77,076	37,48,982	..	..	..	..	..	..	..	..	1,40,58,412
Payment of net proceeds of Excise duty on Coal and Coke to the Coal Mines Stowing Board . . . . .	..	..	..	24,57,578	..	..	..	..	..	..	..	24,57,578
Compensation paid to Provincial Governments for the suspension of Provincial measures of taxation on wholesale trade in Tobacco . . . . .	..	22,04,600	29,00,000	..	12,000	..	1,07,650	..	4,500	..	1,45,000	53,73,750
Commission paid to the Posts and Telegraphs Department for sale of Central Excise Revenue Stamps . . . . .	356	12,001	4,405	4,457	1,514	2,424	817	2,161	242	1,193	471	30,041
Charges in England— Secretary of State— Other charges . . . . .	10,374	..	..	..	..	..	..	..	..	..	..	10,374
Loss or gain by exchange . . . . .	18	..	..	..	..	..	..	..	..	..	..	18
<b>Total Expenditure for Collection of Central Excise Duties</b> . . . . .	1,70,81,167	46,93,677	66,53,387	24,62,035	13,514	2,424	1,08,467	2,161	4,742	1,193	2,06,471	3,12,29,238
												Non-voted . . . . . 1,17,61,966
												Voted . . . . . 1,94,67,272

CENTRAL AND PROVINCIAL GOVERNMENTS IN INDIA, FOR THE YEAR 1945-46.

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

**III and 3—Corporation Tax.****REVENUE.**

The revenue under this head is derived from Super-Tax, Surcharge and Excess Profits Tax, so far as these taxes are payable by companies. During 1945-46 Super-Tax was levied at a flat rate of three annas in the rupee on the total income of a company but a rebate of one anna in the rupee was allowed under certain conditions. The revenue from Surcharge represents arrear collections in respect of years prior to 1942-43. The levy of Excess Profits Tax was continued, the rate of tax in respect of any chargeable accounting period beginning after the 31st March 1945 being 66½ per cent. of so much of the profit of a company as was in excess of its standard profit.

Section 10 of the Indian Finance Act, 1942, provides that if within thirty days of the date on which any excess profits tax at the rate of 66½ per cent. becomes payable, a further sum not exceeding one-fifth of the amount of Excess Profits Tax is deposited with the Central Government, the Central Government shall repay, at such date and subject to such conditions as it may hereafter determine, so much of the Excess Profits Tax as shall be equal to one-tenth of the amount thereof or to one-half of such further sum deposited whichever is less. This system of voluntary deposits has been made compulsory by Section 2 of the Excess Profits Tax Ordinance, 1943 (No. XVI of 1943) which provides that in respect of any chargeable accounting period ending after 31st

December 1942, the person liable to pay Excess Profits Tax shall deposit a further sum equal to one-fifth of the amount of the said Excess Profits Tax. 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 Profit Tax Ordinance No. XX of 1945. In all cases of compulsory deposit the proportion of the excess profit tax refundable by Government comes to one tenth of the Excess Profits Tax payable by an assessee. The deposit under Section 10 of the Indian Finance Act, 1942, is repayable with simple interest at 2 per cent per annum within 12 months of the date of termination of hostilities, while the compulsory deposit is repayable with simple interest at 2 per cent per annum within twelve months of the date of termination of hostilities or within twenty four months of the date of deposit whichever is later. The additional amount payable by Government in respect of these optional and compulsory deposits is being treated as a reduction of revenue and accordingly the sum payable by Government has been debited to "III—Corporation Tax" and credited to deposit heads under "P.—Deposits and Advances—Deposits not bearing interest—Other Accounts."

**EXPENDITURE.**

2. The charges shown under this head are attributable to the collection of Corporation

Tax: *vide* paragraph 8 of the Note on page 56.

No. 11.—ACCOUNT of RECEIPTS under CORPORATION TAX for the year ended 31st March 1946.

	India General.	Coorg.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab.	Bihar.	Central Provinces and Berar.	Assam.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Corporation Tax											
Ordinary Collection	75,077	27,364	1,25,76,833	7,54,07,068	6,75,99,560	84,67,965	58,57,328	18,58,062	9,28,738	3,57,025	17,31,55,020
Miscellaneous	..	..	..	..	490	..	78	..	..	..	568
<i>Deduct</i> —Refunds—											
Payments on account of double income-tax relief granted to companies.	..	..	7,23,992	31,47,655	34,16,679	2,645	1,00,299	..	..	..	73,91,270
Other Refunds	..	..	5,72,887	36,27,328	35,17,255	4,25,165	4,04,030	3,40,943	..	..	88,87,608
Surcharge—											
Ordinary Collections	..	..	29,321	5,23,000	4,98,601	816	1,183	2,165	..	..	10,55,086
<i>Deduct</i> —Refunds—											
Payments on account of double income-tax relief granted to companies	..	..	2,00,558	..	6,023	..	..	..	..	..	2,06,581
Other Refunds	..	2,321	39,936	34,561	70,102	3,153	478	1,416	..	..	1,51,967
Excess Profits Tax—											
Ordinary Collections	..	..	6,54,33,201	41,92,29,840	23,00,40,519	4,56,62,838	1,53,46,773	3,74,682	..	15,19,977	77,76,07,830
<i>Deduct</i> —Amount transferred to the Deposit Account of Excess Profits Tax refundable to as- sessees under the Indian Finance Act, 1942	7,99,51,942	..	..	..	..	..	..	..	..	..	7,99,51,942
<i>Deduct</i> —Refunds—											
Double Excess Profit Relief	..	..	51,253	..	8,02,215	..	..	..	..	..	8,53,468
Other Refunds	..	..	20,32,174	38,29,472	57,31,582	7,65,711	9,93,131	25,679	1,39,152	2,153	1,35,19,054
Receipts in England— Secretary of State	(a) 2,75,737	..	..	..	..	..	..	..	..	..	—2,75,737
Loss or gain by exchange	—480	..	..	..	..	..	..	..	..	..	—480
<b>Total Receipts under Corporation Tax</b>	<b>8,01,53,082</b>	<b>25,043</b>	<b>7,41,18,555</b>	<b>48,45,20,892</b>	<b>28,45,95,314</b>	<b>5,29,34,945</b>	<b>1,97,07,424</b>	<b>18,66,871</b>	<b>7,89,586</b>	<b>18,74,849</b>	<b>84,05,80,397</b>

(a) Represents refunds made in England.

(b) Includes receipts realised in North-West Frontier Province and Delhi.

(c) Includes receipts realised in Baluchistan and Sind.

(d) Includes receipts realised in Orissa.

## No. 11-A.—ACCOUNT of EXPENDITURE for COLLECTION of CORPORATION TAX for the year ended 31st March 1946.

	India General.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab.	Bihar.	Central Provinces and Berar.	Assam.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Collection of Corporation Tax.	477	4,95,726	31,44,286	8,93,197	3,43,738	1,34,655	14,192	5,897	11,919	60,44,087
								Non-voted	.	60,065
								Voted	.	59,84,022

## IV and 4—Taxes on Income other than Corporation Tax.

## REVENUE.

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

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

Income-tax during 1945-46 was charged on a slab system, at rates rising from 9 to 30 pies in the rupee. In the case of every individual, Hindu undivided family, unregistered firm and other associations of persons, no income tax was payable on a total income which did not exceed Rs. 2,000.

In the case of every company and local authority, and in every case in which under the provisions of the Indian Income-Tax Act, 1922, tax was to be charged at the maximum rate, tax was levied at the rate of 30 pies 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 7(2) of the Indian Finance Act, 1945, the amount of earned income allowed to an assessee for 1945-46 assessment was one-tenth of the earned income included in his total income subject to a maximum of Rs. 2,000. This exemption was available only for income-tax and not for supertax.

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, 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 tax varied from one anna to seven annas in the rupee. In the case of Co-operative Societies other than the Sanikatta Salt-owners' Society in the Bombay Presidency, the rate of Super-tax was one anna in the rupee on total income in excess of Rs. 25,000. Super-tax was levied at a flat rate of one anna 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 Central Government at the rates specified in Schedule II to the Indian Finance Act, 1945. Where, however, an assessee's total income did not exceed six thousand rupees, an amount representing one rupee for every complete unit of two hundred rupees of his total income as reduced by the income, if any, exempt from tax under any provision of the Indian Income-tax

Act or any notification issued thereunder, had been funded for the assessee's benefit. The amount so funded which is payable to the assessee on such date not more than twelve months after the termination of hostilities as the Central Government may fix is treated as a reduction of the revenue from surcharge and transferred to a deposit head.

4. Special provisions had, however, been made for the continuance, in the assessment for the year ending 31st March 1946, of the rates of income-tax in force in the financial year 1944-45 in respect of the income of an assessee not being a company, chargeable under the head "Salaries" or under the head "Interest on Securities" or from dividends in respect of which he was deemed under Section 49B of the Indian Income-tax Act, 1922, to have paid income-tax imposed in British India. In regard to super-tax, provision had been made for the continuance of the rates in force in the financial year 1944-45 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 1945-46, see Schedule II to the Indian Finance Act, 1945.

6. The levy of excess Profits Tax on the profits of businesses had been continued, the rate of tax in respect of any chargeable accounting period beginning after the 31st March 1945 being 66 $\frac{3}{4}$  per cent of so much of the profit of the business as was in excess of its standard profit. The provisions relating to optional and compulsory deposits explained in the second 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 deposit payable by an assessee in respect of chargeable accounting periods ending after 31st December 1943, is seventeen-sixty fourths of the Excess Profits Tax charged against nineteen-sixty fourths payable by a Company and that the additional amount repayable by Government is debited to 'IV-Taxes on Income other than Corporation Tax' as it is a refund of a Revenue.

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

## EXPENDITURE.

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

No. 12.—ACCOUNT of TAXES ON INCOME other than CORPORATION TAX for the year ended 31st March 1946.

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

CENTRAL AND PROVINCIAL GOVERNMENTS IN INDIA, FOR THE YEAR 1945-46.

	India General.	Coorg.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab.	Bihar.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Income-tax.</b>											
(1) Ordinary Collections—											
(i) Taxes paid by companies . . . . .	..	32,652	1,33,13,986	6,31,37,677	5,46,68,791	66,24,269	62,28,089	24,30,317	9,55,136	1,60,828	14,75,51,745
(ii) Other Collections . . . . .	2,88,375	95,653	3,26,70,714	8,10,19,847	3,58,00,156	1,77,20,139	2,24,45,201	1,00,69,531	57,82,827	31,84,364	20,90,76,807
(2) Deductions by Government from salaries and pensions—											
(i) Taxes in respect of Central (Federal) emoluments . . . . .	3,58,04,081	82	3,83,435	7,81,021	8,82,014	3,92,084	35,65,937	1,49,076	51,639	99,802	4,21,09,171
(ii) Taxes on other emoluments . . . . .	1,839	6,333	14,77,875	16,25,546	19,07,933	16,32,153	25,47,806	9,09,359	5,61,426	4,01,434	1,10,71,704
(3) Deductions from interest on Government Securities—											
(i) Tax . . . . .	—26,73,419	189	44,37,117	2,47,35,167	1,25,19,858	8,90,072	25,34,663	2,14,310	1,25,864	12,014	4,27,95,835
<b>Total . . . . .</b>	<b>3,34,20,876</b>	<b>1,34,968</b>	<b>5,22,83,127</b>	<b>17,12,99,258</b>	<b>10,57,78,752</b>	<b>2,72,58,717</b>	<b>3,73,21,696</b>	<b>1,37,72,593</b>	<b>74,76,892</b>	<b>38,58,442</b>	<b>45,26,05,262</b>
<b>Deduct—Refunds—</b>											
(1) Ordinary Collections—											
(i) Taxes paid by companies . . . . .	..	..	11,17,316	89,06,952	56,35,885	5,16,527	12,38,029	1,99,161	1,08,194	29,066	1,77,51,130
(2) Deductions by Government from salaries and pensions—											
(i) Taxes in respect of Central (Federal) emoluments . . . . .	6,348	..	17,021	1,245	19,276	55,020	22,194	9,721	8,166	782	1,39,773
(3) Payments on account of double income tax relief granted to companies . . . . .	..	..	5,73,711	24,94,288	27,07,470	2,097	79,479	..	..	..	58,57,045
(4) Other Refunds . . . . .	10,619	6,966	29,49,604	2,21,73,766	36,54,422	20,87,977	47,01,233	20,75,764	10,82,649	1,03,411	3,88,46,411
<b>Total . . . . .</b>	<b>16,967</b>	<b>6,966</b>	<b>46,57,652</b>	<b>3,35,76,251</b>	<b>1,20,17,053</b>	<b>26,61,621</b>	<b>60,40,935</b>	<b>22,84,646</b>	<b>11,99,009</b>	<b>1,33,259</b>	<b>6,25,94,359</b>
<b>Super-tax.</b>											
Deductions by Government from salaries and pensions—											
(i) Super-tax in respect of Central (Federal) emoluments . . . . .	5,47,482	..	78,758	82,552	37,791	9,549	5,62,913	6,985	7,268	4,575	13,37,873
(ii) Super-tax on other emoluments . . . . .	..	2,469	1,71,443	1,26,034	2,71,595	98,472	3,92,991	78,323	1,58,041	17,443	13,16,781
(iii) Other Collections . . . . .	187	14,737	58,19,006	3,81,31,842	2,03,78,804	65,06,475	58,75,935	36,35,001	23,56,523	5,39,138	8,32,57,648
<b>Total . . . . .</b>	<b>5,47,669</b>	<b>17,206</b>	<b>60,69,207</b>	<b>3,83,40,428</b>	<b>2,06,88,160</b>	<b>66,14,493</b>	<b>68,31,839</b>	<b>37,20,309</b>	<b>25,21,832</b>	<b>5,61,156</b>	<b>8,59,12,302</b>
<b>Deduct—Refunds—</b>											
Deductions by Government from salaries and pensions—											
(i) Super-tax in respect of Central (Federal) emoluments . . . . .	..	..	2,245	..	2,421	4,501	2,268	..	..	..	11,435
(ii) Other Refunds . . . . .	..	..	7,26,804	56,82,929	3,69,484	5,20,327	17,53,748	7,88,017	3,31,945	29,086	1,02,01,440
<b>Total . . . . .</b>	<b>..</b>	<b>..</b>	<b>7,29,049</b>	<b>56,82,929</b>	<b>3,71,905</b>	<b>5,24,828</b>	<b>17,56,016</b>	<b>7,88,017</b>	<b>3,31,045</b>	<b>29,086</b>	<b>1,02,12,875</b>
<b>Total carried over . . . . .</b>	<b>3,39,51,578</b>	<b>1,45,149</b>	<b>5,29,65,623</b>	<b>17,62,80,503</b>	<b>11,40,77,954</b>	<b>3,03,33,764</b>	<b>3,63,56,584</b>	<b>1,44,20,239</b>	<b>84,68,670</b>	<b>43,57,253</b>	<b>46,57,10,330</b>



	India General.	Coorg.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab.	Bihar.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward . . . . .	3,39,51,578	1,45,149	5,29,65,633	17,03,80,506	11,40,77,954	3,06,86,764	3,63,56,584	1,44,20,239	84,68,670	42,57,253	46,57,10,330
<b>Surcharge.</b>											
Ordinary Collections . . . . .	2,35,88,844	1,14,761	3,80,54,209	13,65,42,103	10,27,02,760	2,28,89,704	3,18,08,873	1,31,14,021	70,53,023	35,61,901	37,94,30,199
<b>Deduct—Refunds—</b>											
(i) Payments on account of double income tax relief granted to companies. . . . .	..	..	2,03,778	..	4,608	..	..	..	..	..	2,08,386
(ii) Other Refunds . . . . .	34	3,975	24,69,045	6,56,408	47,32,733	10,97,058	44,99,557	13,81,692	6,16,678	92,282	1,55,49,462
<b>Deduct—Amount credited to the Deposit Account of Central Surcharge funded for the benefit of assesseees.</b> . . . .	44,87,785	..	..	..	..	..	..	..	..	..	44,87,785
<b>Total</b> . . . . .	1,91,01,025	1,10,786	3,53,81,386	13,58,85,695	9,79,65,419	2,17,92,646	2,73,09,316	1,17,32,329	64,36,345	34,69,619	35,91,84,566
<b>Excess Profits Tax.</b>											
Ordinary Collections . . . . .	25,000	..	1,45,05,267	6,58,65,895	1,89,69,689	1,05,65,452	1,28,27,064	40,26,319	58,63,388	8,68,177	13,35,16,251
<b>Deduct—Amount transferred to the Deposit Account of Excess Profits Tax refundable to assesseees under the Indian Finance Act, 1942</b> . . . . .	95,35,168	..	..	..	..	..	..	..	..	..	95,35,168
<b>Deduct—Refunds—</b>											
Other Refunds . . . . .	..	..	24,85,487	24,72,951	6,18,936	9,78,040	34,94,395	9,36,942	10,99,801	57,003	1,21,43,555
<b>Total</b> . . . . .	—95,10,168	..	1,20,19,780	6,33,92,944	1,83,50,753	95,87,412	93,32,669	30,89,377	47,63,587	8,11,174	11,18,37,528
<b>Collections from Burma Employees—</b>											
Income Tax . . . . .	5,09,610	..	..	155	2,294	84	46,712	..	..	..	5,58,855
<b>Deduct—Refunds</b> . . . . .	..	..	..	..	..	..	33,534	..	..	..	33,534
Super Tax . . . . .	11,085	..	..	..	..	..	1,041	..	..	..	12,126
<b>Deduct—Refunds</b> . . . . .	..	..	..	..	..	..	332	..	..	..	332
Surcharge . . . . .	68,021	..	..	104	1,647	..	18,908	..	..	..	88,680
<b>Deduct—Refunds</b> . . . . .	..	..	..	..	..	..	18,636	..	..	..	18,636
<b>Total</b> . . . . .	5,88,716	..	..	259	3,941	84	14,159	..	..	..	6,07,159

Miscellaneous . . . . .	2,159	227	4,59,239	22,75,515	1,89,451	5,56,526	10,92,286	2,77,564	3,37,747	53,587	52,44,301
Receipts in England—											
Secretary of State . . . . .	9,67,396	..	..	..	..	..	..	..	..	..	(e) 9,67,396
High Commissioner . . . . .	13,34,502	..	..	..	..	..	..	..	..	..	(e) 13,34,502
Loss or gain by exchange . . . . .	4,002	..	..	6	..	..	..	..	..	..	4,008
Deduct—Share of net proceeds assigned to Provinces . . . . .	..	..	4,31,25,000	6,32,50,000	5,75,00,000	4,31,25,000	2,58,75,000	3,45,00,000	1,43,75,000	57,50,000	28,75,00,000
<b>Total Central Government</b> . . . . .	(a)4,64,39,210	2,56,162	5,77,01,038	(b)30,86,84,925	17,30,87,518	1,94,98,432	(c)4,82,30,014	(d)—49,80,491	56,31,349	28,41,633	65,73,89,790

Provincial Governments.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Share of net proceeds assigned to Provinces .. .. .	4,31,25,000	5,75,00,000	5,75,00,000	4,31,25,000	2,30,00,000	2,87,50,000	1,43,75,000	57,50,000	28,75,000	57,50,000	57,50,000	28,75,00,000
Taxes on Agricultural Income .. .. .	..	..	90,91,232	..	..	31,27,793	..	49,01,865	..	..	..	1,71,20,890
Miscellaneous .. .. .	..	..	..	..	..	378	..	..	..	..	..	378
Deduct—Refunds .. .. .	..	..	20,231	..	..	18,895	..	48,410	..	..	..	87,536
<b>Total</b> .. .. .	4,31,25,000	5,75,00,000	6,65,71,001	4,31,25,000	2,30,00,000	3,18,59,276	1,43,75,000	1,06,03,455	28,75,000	57,50,000	57,50,000	30,45,33,732

Rs.

(a) Includes collections in—

Posts and Telegraphs Department . . . . .	23,74,729
Defence Department . . . . .	5,12,48,295

(e) The details are :—

Income-Tax :—	
(i) Taxes in respect of Central (Federal) emoluments . . . . .	41,920
(ii) Taxes on other emoluments . . . . .	63
Deduct—Refunds—	
(i) Taxes paid by companies . . . . .	—835
(ii) Double Income-tax Relief granted to companies . . . . .	—473
Super-Tax :—	
(i) Super-tax in respect of Central (Federal) emoluments . . . . .	..
(ii) Super-tax on other emoluments . . . . .	2,130
Surcharge . . . . .	29,264

	Secretary of State.	High Commissioner.	Total converted into Rs. at £1 = Rs. 13½
	£	£	Rs.
	41,920	27,627	9,27,293
	63	23,473	3,13,814
	—835	..	—11,139
	—473	..	—6,299
	..	2,130	28,399
	..	2,765	36,868
	29,264	44,093	9,78,087
<b>Total</b> . . . . .	72,555	1,00,088	23,01,898
	Rs.	Rs.	
(d) " " " in Orissa.	9,67,396	13,34,502	

(b) Includes receipts realised in Baluchistan and Sind.

(c) " " " in North-West Frontier Province and Delhi.

Ditto converted into Rs. at £1 = Rs. 13½

	India General.	Coorg.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab.	Bihar.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>CENTRAL GOVERNMENT.</b>											
Collection of Income-tax . . . . .	..	9,277	17,97,605	41,17,528	23,16,944	12,99,471	16,79,017	8,94,522	4,67,684	2,05,196	1,27,87,244
Other charges . . . . .	..	..	..	..	..	1,207	..	..	..	..	1,207
Charges in England—											
<i>Secretary of State.</i>											
Other charges . . . . .	14,730	..	..	..	..	..	..	..	..	..	14,730
<i>High Commissioner.</i>											
Leave salaries and deputation pay . . . . .	29,874	..	..	..	..	..	..	..	..	..	29,874
Allotment of pay of officers . . . . .	2,400	..	..	..	..	..	..	..	..	..	2,400
Sterling Overseas Pay . . . . .	2,604	..	..	..	..	..	..	..	..	..	2,604
Other charges . . . . .	53	..	..	..	..	..	..	..	..	..	53
Loss or gain by exchange . . . . .	86	..	..	..	..	..	..	..	..	..	86
Deduct—Proportionate charges transferred to '3—Corporation-Tax.' . . . .	477	..	4,95,726	31,44,286	18,93,197	3,43,738	1,34,655	14,192	5,897	11,919	60,44,087
<b>Total Expenditure for Collection of Taxes on Income other than Corporation Tax.</b>	49,270	9,277	13,01,879	(a)9,73,242	4,23,747	9,56,940	(b)15,44,362	(c)8,80,330	4,61,787	1,93,277	67,94,111

Provincial Governments.	Non-voted			TOTAL.
	Voted			
	Government of Bengal.	Government of Bihar.	Government of Assam.	
	Rs.	Rs.	Rs.	Rs.
Collection of Taxes on Agricultural Income . . . . .	2,94,342	1,74,134	57,636	5,26,112
Charges in England—				
<i>Secretary of State.</i>				
Other charges . . . . .	..	..	31	31
<b>Total</b>	2,94,342	1,74,134	57,667	5,26,143
	Charged	27,397	..	..
	Voted	2,66,945	1,74,134	57,667
	Authorised			

(a) Includes expenditure in Baluchistan and Sind.

(b) Includes expenditure in North West Frontier Province and Delhi.

(c) Includes expenditure in Orissa.

## V and 5—Salt.

## REVENUE.

Salt Revenue is derived from three principal sources, viz. :—

- (1) Excise duty on Indian salt.
- (2) Customs duty on imported salt.
- (3) Sale of Government salt.

2. Salt is manufactured in India both by Government, either directly or indirectly, and by private persons. In the case of the former, the work is carried on either by Government, as in the case of the Northern India Salt Sources (principally Sambhar Lake in Rajputana and salt mines at Khewra), or by private agency under Government supervision as in Madras and Bombay. Where salt is produced by private agency, it is purchased by Government to be sold subsequently to the traders. In the case of private salt works which exist in Madras, Orissa, Sind and Bombay, Government supervises the manufacture and collects excise duty on all the salt produced. In the accounts, the sale-proceeds of salt manufactured at the Government works are credited as a distinct item, the excise duty being credited under a separate head.

## EXPENDITURE.

3. After the amalgamation of the Central Excises with Salt with effect from 1st April 1938, the Northern India Salt Revenue Department was designated the Central Excises and Salt Department, Northern India, from that date. The Department was later divided into two separate charges viz. the Central Excises and Salt Department, North Western India and Central Excises and Salt Department, North Eastern India, and very recently into three Collectorates, viz., the Central Excises Collectorates, Delhi, Allahabad and Calcutta. The charges for the joint salt, customs and excise establishment are distributed in proportionate shares among the heads concerned. The expenditure in the Salt Section of the Delhi Collectorate is classified under the following main heads :—

- (1) Working Expenses.
- (2) Preventive Establishment.
- (3) Salt Compensations to Indian States, etc.
- (4) Interest on Capital.
- (5) Capital Expenditure.

4. The accounts of the Manufacturing Branch of the Salt Section of the Central Excises Collectorate, Delhi, are being maintained on commercial principles since 1st April 1924. A Renewals Reserve Fund has been created for renewals and replacements of wasting assets of the Collectorate,

the annual contribution to the Fund being debited to Working Expenses. The Collectorate is further debited with interest on Capital Outlay and other items of indirect charges such as the cost of audit and accounts, pensionary charges, etc., which are necessarily included in the working results to bring out the true commercial profit or loss on the working of the Department. A Trading and Profit and Loss Account and Balance Sheet of the Manufacturing Branch in commercial form appear annually in the Commercial Appendix to the Central Government (Civil) Appropriation Report.

The accounts of the Kharaghoda Salt Works in Bombay are also maintained on commercial principles and appear annually in this Commercial Appendix. The Salt accounts in other Provincial areas are not maintained on commercial principles.

5. Salt Compensation consists of payments, mostly to Indian States in Rajputana, for the cessation to Government of rights in connection with this source of revenue. A portion of these payments is debited to the working results of the Central Excise Collectorate, Delhi.

6. The whole of the capital expenditure in the Salt Section of the Central Excise Collectorate, Delhi, is met out of Revenue—*vide* paragraph 8 below.

7. The main items of Salt expenditure in Provincial areas are—

- (1) Cost of salt purchased by Government.
- (2) Cost of administrative and preventive establishments.
- (3) Works.
- (4) Salt Compensations.

The first of these occurs in Madras and Bombay where, as stated in paragraph 2 above, the salt produced in Government Works run by private agency is purchased by Government. In Sind there is a Combined Salt and Provincial Excise Establishment, the charges for which are distributed proportionately.

Head (3) records expenditure on extension and improvement of the Pritchard Salt Works in Bombay, Excise-Licensees' Works in Madras and other petty works for manufacture and storage of salt.

## CAPITAL EXPENDITURE.

## 5-A.—Capital Outlay on Salt Works within the Revenue Account.

8. This major head records the capital outlay on the Salt Section of the Central Excise Collectorate, Delhi. The details of expenditure are shown in Account No. 13-B.

	Northern India Salt and Central Excises Department.				Baluchistan.	Madras.	Bombay.	Bengal.	Orissa.	Sind.	TOTAL.
	North Western India.		North Central India.	North Eastern India.							
	Transactions of the Manufacturing Branch.	Other Transactions.									
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>CENTRAL GOVERNMENT.</b>											
Sales of Government Salt . . . . .	56,38,025	..	..	..	..	38,043	11,89,057	..	..	1,354	68,66,479
Excise Duty on Salt manufactured locally . . . . .	..	3,06,89,625	6,499	35,266	704	2,13,83,759	2,32,22,098	..	9,67,091	39,91,352	8,02,96,394
Duty on imported Salt . . . . .	..	..	..	..	..	394	20,94,950	1,37,90,539	..	2	1,58,85,885
Rents of warehouses . . . . .	..	..	..	..	..	..	..	1,05,896	..	..	1,05,896
Fees and cesses . . . . .	823	1,050	3,255	2,182	..	1,21,632	2,47,837	..	..	6,845	3,83,624
Despatch receipts . . . . .	4,98,894	..	..	..	..	..	..	..	..	..	4,98,894
Miscellaneous . . . . .	4,71,747	6,172	4,308	10,403	..	1,11,662	1,32,517	31,268	3,878	18,101	7,90,056
	66,09,489	3,06,96,847	14,062	47,851	704	2,16,55,490	2,68,86,459	1,39,27,703	9,70,969	40,17,654	10,48,27,228
<i>Deduct—Refunds . . . . .</i>	<i>68,308</i>	<i>3,52,064</i>	<i>1,47,779</i>	<i>32,941</i>	<i>..</i>	<i>45,151</i>	<i>15,96,029</i>	<i>5,22,017</i>	<i>380</i>	<i>35,188</i>	<i>27,99,857</i>
<b>Total Central Government . . . . .</b>	<b>65,41,181</b>	<b>3,03,44,783</b>	<b>-1,33,717</b>	<b>14,910</b>	<b>704</b>	<b>2,16,10,339</b>	<b>2,52,90,430</b>	<b>1,34,05,686</b>	<b>9,70,589</b>	<b>39,82,466</b>	<b>10,20,27,371</b>
	3,67,67,157										
	<b>PROVINCIAL GOVERNMENTS</b>										
	Government of Bengal—										
	Miscellaneous . . . . .										Rs. 1,12,769

No. 13-A.—ACCOUNT of EXPENDITURE for COLLECTION of SALT REVENUE, including Manufacturing Charges, Cost of Salt and other Revenue Expenditure of the Salt Section of the Central Excises and Salt Department, Northern India, for the year ended 31st March 1946.

	Northern India Salt and Central Excises Department.									
	India General.	North Western India.		North Central India.	North Eastern India.	Madras.	Bombay.	Bengal.	Sind.	TOTAL.
		Transactions of the Manufacturing Branch.	Other Transactions.							
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Direction . . . . .	..	1,00,230	1,28,869	..	..	21,25,002	61,05,724	1,78,475	1,99,312	88,37,612
Manufacture and sale . . . . .	..	35,31,604	..	..	..	..	..	..	..	35,31,604
Engineering Section . . . . .	..	2,05,308	..	..	..	..	..	..	..	2,05,308
Medical Establishmnt . . . . .	..	42,647	204	..	..	..	13,261	..	4,657	60,769
Contribution to the Renewals Reserve Fund . . . . .	..	1,38,500	..	..	..	..	..	..	..	1,38,500
Renewals and Replacements . . . . .	..	53,416	..	..	..	..	..	..	..	53,416
Deduct—Amount met from the Renewals Reserve Fund . . . . .	..	53,416	..	..	..	..	..	..	..	53,416
Cost of Accounts and Audit . . . . .	..	36,860	..	..	..	..	..	..	..	36,860
Pensionary charges and contributions to Provident Funds . . . . .	..	58,561	..	..	..	..	..	..	..	58,561
Salt purchase and freight . . . . .	..	..	..	..	..	92,845	6,56,573	..	1,869	7,51,277
Preventive Establishments . . . . .	..	19,321	19,29,985	27,94,546	34,76,394	27,00,672	..	..	..	1,09,20,918
Interest on Capital . . . . .	..	3,75,146	..	..	..	..	..	..	..	3,75,146
Royalties and Compensations . . . . .	..	12,33,482	24,30,246	..	20,000	4,87,384	1,09,109	..	600	42,80,821
Cost of printing banderols . . . . .	..	..	..	..	..	..	7,27,845	..	..	7,27,845
Cost of printing Central Excise Stamps and labels . . . . .	..	..	..	..	..	..	14,437	..	..	14,437
Works . . . . .	..	..	..	..	..	51,340	69,619	..	..	1,20,959
Deduct—Charges recovered from the Customs Department . . . . .	..	..	..	..	607	6,32,893	18,33,300	..	..	24,66,790
Deduct—Share debited to "2—Central Excise Duties" . . . . .	..	50,116	17,00,884	27,48,454	33,32,900	24,77,076	37,48,982	..	..	1,40,58,412
Deduct—Contributions from private parties . . . . .	..	..	1,712	..	..	..	..	..	..	1,712
Charges in England— High Commissioner.										
Leave salaries and deputation pay . . . . .	813	5,247	6,747	..	..	..	..	..	..	12,837
Sterling Overseas Pay . . . . .	7,956	6,932	8,912	..	..	..	..	..	..	23,900
Loss or gain by exchange . . . . .	18	21	27	..	..	..	..	..	..	66
<b>Total Expenditure under Salt</b> . . . . .	<b>8,787</b>	<b>57,63,743</b>	<b>28,02,394</b>	<b>46,092</b>	<b>1,62,887</b>	<b>23,47,284</b>	<b>21,14,286</b>	<b>1,78,475</b>	<b>2,06,428</b>	<b>1,36,30,376</b>
				87,75,116						
									Non-voted	46,34,170
									Voted	89,96,206
<b>PROVINCIAL GOVERNMENTS</b>										
Government of Bengal—										
Direction (Authorised) . . . . .	..	..	..	..	..	..	..	..	..	60,958
Government of Orissa—										
Direction (Authorised) . . . . .	..	..	..	..	..	..	..	..	..	3,635
<b>Total Provincial Governments</b> . . . . .										<b>64,593</b>

No. 13-B.—ACCOUNT of CAPITAL OUTLAY in the SALT SECTION of the CENTRAL EXCISE and SALT DEPARTMENT, NORTH WESTERN INDIA, within the REVENUE ACCOUNT, during and to end of the year 1945-46.

	Expenditure during 1945-46.	Expenditure to end of 1945-46.
	Rs.	Rs.
A—Works .. .. .	1,70,153	76,82,917
B—Plant and machinery .. .. .	65,043	16,71,595
C—Other items .. .. .	..	1,60,507
D—Deduct—Receipts and Recoveries on Capital Account .. .. .	..	3,87,886
<b>Total Outlay within the Revenue Account (voted) ..</b>	<b>1,75,196</b>	<b>91,27,133</b>

### VI and 6—Opium

#### REVENUE.

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

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

(a) By issue to the Excise Departments in India for local consumption under revenue regulations and by export to Burma and in small quantities to Aden, French and Portuguese Settlements in India, Nepal, Zanzibar and Pemba—*Excise opium*.

(b) By supply to the Medical Department in India for medical purposes and by export to the United Kingdom for sale to chemists—*Medical opium*.

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

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

The manufacture of biscuit opium was discontinued in 1935-36 but it was decided then that this factory should manufacture hard ball opium for supply to those States. The receipts from the sale of this opium have been shown under a separate head in Account No. 14.

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

#### EXPENDITURE.

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

6. A system of accounts based on commercial principles of costing has been introduced in the Opium Department, and the price charged for opium supplied to the Provincial Governments is based on the cost so deduced. For facility of accounting, all opium transactions are brought to account on the books of the Accountant General, United Provinces. The accounts in commercial form appear annually in the Commercial Appendix to the Central Government (Civil) Appropriation Report.

## No. 14.—ACCOUNT of OPIUM REVENUE for the year ended 31st March 1946.

	United Provinces.
	Rs.
Sale of Medical opium .. .. .	2,85,148
Cost price of opium sold to Provincial Governments .. .. .	55,20,494
Sale-proceeds of Neemuch Ball opium .. .. .	3,82,129
Sale-proceeds of Opium and its alkaloids in other countries .. .. .	1,824
Miscellaneous .. .. .	5,31,481
Receipts in England—	
High Commissioner .. .. .	31,85,374
Loss or gain by exchange .. .. .	5,539
	99,11,989
Deduct—Refunds .. .. .	23,629
<b>Total Opium Revenue .. .. .</b>	<b>98,88,360</b>

## No. 14.A.—ACCOUNT of EXPENDITURE in connection with OPIUM for the year ended 31st March 1946.

	United Provinces.
	Rs.
Superintendence and other Establishments in the United Provinces .. .. .	4,25,186
Ghazipur Opium Factory .. .. .	6,17,951
Payments for Special Cultivation in Malwa .. .. .	65,08,722
Payments to Cultivators in the United Provinces .. .. .	69,29,224
Compensations .. .. .	31,554
Miscellaneous Opium Charges in Calcutta .. .. .	32,562
Neemuch Opium Factory .. .. .	5,03,732
Miscellaneous .. .. .	2,197
Charges in England—	
High Commissioner—	
Leave Salaries and Deputation Pay .. .. .	13,287
Sterling Overseas Pay .. .. .	891
Stores for India .. .. .	12,049
Other charges .. .. .	555
Loss or gain by exchange .. .. .	46
<b>Total Opium Expenditure .. .. .</b>	<b>1,50,77,756</b>
	Non-voted .. .. .
	59,836
	Voted .. .. .
	1,50,17,920

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



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

EXPENDITURE.

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

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

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

No. 15.—ACCOUNT of LAND REVENUE for the year ended 31st March 1946.

	PROVINCIAL GOVERNMENTS.													Total.
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ordinary revenue . . . . .	26,09,081	4,09,370	7,72,68,028	3,70,21,584	3,32,34,281	6,79,42,547	5,51,13,533	1,24,94,963	2,40,79,418	1,29,17,970	22,63,665	53,79,380	4,14,14,472	37,21,49,292
Sale of Government estates . . . . .	..	..	..	..	3,224	5,618	2,878	..	..	..	21,008	..	..	32,728
Sale-proceeds of waste lands and redemption of land tax. . . . .	..	7,203	5,47,717	1,92,584	25,968	4,935	3,260	82	1,499	2,38,004	..	1,082	95,722	11,18,056
Recoveries on account of survey and settlement charges. . . . .	..	..	1,36,527	2,24,692	1,98,751	..	18,000	14,437	18,760	..	..	17,507	3,106	6,31,780
Rents, etc., of fisheries . . . . .	..	..	3,16,024	..	17,353	748	..	5,676	150	8,81,031	..	14,332	..	12,35,314
Recovery of cost of maintenance of boundary pillars. . . . .	..	..	..	6,491	945	23,839	..	..	..	..	..	285	..	31,560
Rates and cesses on lands . . . . .	..	..	..	..	49,11,802	2,79,004	97,812	..	10,41,762	17,74,308	374	..	..	81,05,062
Recoveries of overpayments . . . . .	135	214	14,352	10,127	1,936	13,765	5,447	788	1,051	2,953	201	153	22,369	73,491
Collection of payments for serv. ces rendered . . . . .	1,633	2,825	45,212	56,073	1,86,811	1,127	1,539	2,29,250	4,161	32,876	1,943	40,103	88,597	6,92,150
Miscellaneous . . . . .	5,70,781	5,742	16,98,951	16,18,137	2,66,875	33,22,276	1,36,00,809	13,45,784	16,01,125	16,48,010	3,08,068	2,31,587	2,21,910	2,64,40,055
Total . . . . .	31,81,630	4,25,354	8,00,26,811	3,91,29,688	3,88,47,946	7,15,93,859	6,88,43,278	1,40,90,980	2,67,47,926	1,74,95,152	25,95,259	56,84,429	4,18,46,176	41,05,08,488
Deduct—Refunds . . . . .	2,227	780	2,94,041	1,39,505	1,33,020	82,423	92,700	89,885	25,474	76,540	8,841	2,508	17,62,863	37,10,797
Deduct—Portion of Land Revenue due to Irrigation, <i>vide</i> Accounts Nos. 30 and 34. . . . .	(a) 3,83,224	..	2,73,73,547	6,95,707	..	39,12,229	3,51,56,083	..	..	..	2,44,695	2,86,757	3,26,78,139	10,10,26,381
Total Receipts under Land Revenue	27,96,179	4,24,574	5,23,59,223	3,82,94,176	3,87,14,926	6,75,99,207	3,32,94,495	1,40,01,095	2,67,22,452	1,74,18,612	23,41,723	53,95,164	74,10,184	30,67,72,310

(a) Includes Rs. 3,28,903 relating to the Nasirabad Section of the Lloyd Barrage and Canals Construction shown under Sind in Account No. 30.

No. 15-A.—ACCOUNT of EXPENDITURE connected with the COLLECTION OF LAND REVENUE for the year ended 31st March 1946.

	Central Government.	Government of Coorg.	PROVINCIAL GOVERNMENTS.											Total.
			Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
	Rs.	Rs.	Rs.	Rs. (b)	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Charges of Administration . . . . .	2,54,464	..	..	27,87,689	14,88,083	3,75,184	1,97,772	3,73,942	..	6,21,730	23,221	93,495	9,63,373	71,78,953
Management of Government estates	..	..	..	..	22,62,873	11,82,317	2,23,712	6,43,138	10,733	93,673	10,006	1,71,964	..	45,98,416
Charges on account of land revenue collections	17,285	..	..	..	39,999	2,214	..	..	91,760	6,94,437	..	..	..	8,45,695
Charges on account of fishery collections	..	..	..	..	..	..	..	..	..	1,824	..	..	..	1,824
Survey, Settlement and Record operations . . . . .	3,53,183	..	5,86,622	..	9,40,650	6,559	7,64,199	1,28,347	67,622	1,16,995	3,09,071	9,256	1,87,606	34,70,066
Land Records . . . . .	2,89,161	64,643	5,75,528	39,64,092	85,592	95,37,712	62,37,340	33,860	27,36,463	6,59,682	4,56,271	49,590	20,05,877	2,66,95,811
Charges on account of encumbered estates	..	..	..	..	..	..	..	..	..	..	..	..	35,619	35,619
Allowances to District and Village Officers (a) . . . . .	..	12,080	..	..	..	..	8,061	..	..	..	8,654	..	..	28,795
Assignments and Compensations . . . . .	94,561	..	14,21,662	13,63,523	1,53,722	3,51,138	41,716	94,368	22,242	78,444	17,891	12,817	10,576	36,02,660
Works . . . . .	..	..	..	..	..	50,286	29,981	..	..	22,899	..	2,501	..	1,05,667
Special Development Programme . . . . .	..	..	..	91,044	..	..	..	..	..	..	..	..	..	91,044
Transfer to the Land Revenue Equalisation Fund . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	1,60,05,442	1,60,05,442
Charges in England—														
Secretary of State.														
Other charges . . . . .	..	..	15,715	5,867	15,012	..	..	..	..	..	..	..	..	36,601
High Commissioner.	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Leave salaries and deputation pay	..	..	..	..	..	..	..	..	..	..	11,884	..	..	11,884
Sterling Overseas Pay . . . . .	4,277	..	..	..	..	..	2,400	..	145	..	2,461	..	3,123	12,406
Stores for India . . . . .	..	..	1,331	..	422	..	..	3,656	..	740	..	..	..	6,149
Loss or gain by exchange . . . . .	8	..	30	10	27	..	4	7	..	1	27	..	6	139
<b>Total Expenditure against Land Revenue.</b>	<b>10,12,939</b>	<b>76,723</b>	<b>26,00,888</b>	<b>82,12,225</b>	<b>49,86,343</b>	<b>1,15,05,410</b>	<b>75,05,185</b>	<b>12,77,318</b>	<b>29,28,965</b>	<b>22,80,425</b>	<b>8,39,486</b>	<b>3,39,623</b>	<b>1,92,11,622</b>	<b>6,27,87,152</b>
Non-voted Charged . . . . .	7,23,007	76,723	11,490	5,33,973	1,29,785	1,08,541	75,837	..	24,644	62,919	48,175	299	41,226	..
Voted Authorised . . . . .	2,89,932													

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

CENTRAL AND PROVINCIAL GOVERNMENTS IN INDIA, FOR THE YEAR 1945-46. 67

(a) In Madras, Bombay, the Central Provinces and Berar and Orissa these charges are recorded under "25—General Administration".

(b) Includes Rs. 21,60,000 transferred from "25—General Administration" on account of Collection Establishment.

VIII and 8.—Provincial Excise.

REVENUE.

The term 'Provincial Excise' in the Government Accounts is applied mainly to the taxation imposed on drugs and intoxicants produced in the country. The excise duties on motor spirit, kerosene, silver, sugar, matches, iron, steel and mechanical lighters are credited to 'Central Excise Duties'; while the excise duty on Indian salt is taken to 'Salt'. Under the head 'Provincial Excise' is recorded the revenue from the excise duty on the consumption in India of (a) alcoholic liquors, (b) opium, Indian hemp and other narcotic drugs and narcotics, non-narcotic drugs and (c) medicinal and toilet preparations containing alcohol or any substance included in (b). Some excise revenue is also derived from the sale of *Vend* 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 Provincial Excise Department by the Opium Department. A share of the combined Salt and Excise establishment, where such establishment is maintained, is also debited to this head.

No. 16.—ACCOUNT of PROVINCIAL EXCISE REVENUE from SPIRITS and DRUGS for the year ended 31st March 1946.

	PROVINCIAL GOVERNMENTS.													Total.
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Country spirits . . . . .	53,13,751	6,64,647	6,17,57,941	3,09,61,364	3,46,09,410	3,48,34,739	1,76,26,806	2,94,03,424	1,61,52,423	41,30,494	15,01,725	26,33,689	58,69,874	24,54,60,287
Country fermented liquors . . . . .	237	1,14,489	8,48,22,114	1,00,85,977	49,23,173	19,54,543	38,985	86,38,608	7,46,194	22,560	..	1,45,549	10,36,881	11,25,29,310
Malt liquors . . . . .	70,704	3,960	7,85,961	1,87,859	6,32,490	2,83,541	15,58,643	14,82,123	85,195	1,812	4,325	..	1,06,432	52,03,045
Wines and spirits (foreign liquors other than medicated wines and commercial spirits) . . . . .	17,68,620	10,480	73,83,450	3,20,92,792	1,96,94,356	77,82,407	45,30,922	2,07,097	6,66,690	22,91,470	2,17,946	75,428	42,77,233	8,09,98,891
Receipts from commercial spirits, including denatured spirits and medicated wines . . . . .	68,859	..	2,39,955	3,73,474	13,87,628	1,31,968	1,15,804	..	21,609	28,020	9,745	1,993	35,780	24,14,835
Opium . . . . .	14,11,710	5,423	59,43,626	33,42,315	97,83,651	51,22,409	1,07,64,589	14,46,893	25,00,582	1,66,587	3,76,223	44,66,625	12,00,999	4,65,31,632
Duties on medicinal and toilet preparations containing alcohol, opium, etc. . . . .	4,030	..	4,54,437	7,00,597	..	4,46,662	60,068	..	55,116	..	11,581	1,921	70,940	18,05,352
Hemp and other drugs . . . . .	2,16,629	29,213	58,48,171	40,38,835	1,07,32,975	85,28,199	4,16,474	51,57,895	41,28,259	16,83,989	5,919	14,85,639	18,72,666	4,41,74,863
Receipts from Distilleries . . . . .	..	..	8,948	60,54,073	11,969	596	2,773	..	188	..	..	..	5,90,463	66,69,010
Receipts from sale of Power alcohol . . . . .	..	..	..	..	..	23,72,525	..	..	..	..	..	..	..	23,72,525
Fines, confiscations and miscellaneous . . . . .	6,195	1,970	8,79,640	20,33,934	1,57,771	1,36,190	7,42,386	2,18,801	1,16,520	40,324	13,337	32,679	75,906	44,55,653
Recoveries of overpayments . . . . .	481	..	5,576	9,948	1,080	872	1,776	678	400	896	..	450	816	22,973
Collection of payments for services rendered . . . . .	70	..	44,214	21,378	1,67,698	1,685	1,056	..	869	1,506	27	2,964	26,776	2,68,243
<b>Total</b> . . . . .	<b>88,91,286</b>	<b>8,30,182</b>	<b>16,81,74,033</b>	<b>8,99,02,546</b>	<b>8,21,02,201</b>	<b>6,15,96,336</b>	<b>3,58,60,282</b>	<b>4,65,55,519</b>	<b>2,44,74,045</b>	<b>83,07,658</b>	<b>21,40,828</b>	<b>88,46,937</b>	<b>1,51,64,766</b>	<b>55,29,06,619</b>
<i>deduct</i> —Refunds . . . . .	<i>34,381</i>	<i>16</i>	<i>2,24,202</i>	<i>8,12,778</i>	<i>3,76,320</i>	<i>20,99,055</i>	<i>55,14,622</i>	<i>3,74,635</i>	<i>31,883</i>	<i>1,21,861</i>	<i>8,284</i>	<i>11,303</i>	<i>2,42,450</i>	<i>98,51,795</i>
<b>Total Revenue from Provincial Excise.</b>	<b>88,56,905</b>	<b>8,30,166</b>	<b>16,79,49,831</b>	<b>8,90,89,768</b>	<b>8,17,25,881</b>	<b>5,94,97,281</b>	<b>3,03,45,666</b>	<b>4,61,80,884</b>	<b>2,44,42,157</b>	<b>82,45,797</b>	<b>21,32,544</b>	<b>88,35,634</b>	<b>1,49,22,316</b>	<b>54,80,54,824</b>

No. 16-A.—ACCOUNT of EXPENDITURE for COLLECTION of PROVINCIAL EXCISE REVENUE during the year ended 31st March 1946.

	PROVINCIAL GOVERNMENTS.														Total.
	Central Government	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Superintendence . . . . .	..	..	3,67,289	1,50,146	3,80,377	1,97,616	50,516	99,407	47,547	64,014	..	38,864	..	13,95,776	
District Executive Establishment .	2,63,979	8,107	33,86,654	(a)27,75,539	(a)20,16,103	80,010	5,90,802	14,47,964	8,45,410	4,01,677	81,683	5,08,498	3,76,121	1,27,82,547	
Distilleries . . . . .	12,776	405	1,18,967	23,31,786	(b)	7,21,513	83,440	..	..	36,452	..	26,498	2,74,788	36,06,625	
Departmental and Commission Shops.	..	..	..	2,03,019	..	..	..	..	..	..	..	..	..	2,03,019	
Cost of opium supplied to Provincial Excise Department . . . . .	2,93,274	714	4,21,575	4,86,088	5,46,239	4,64,047	9,85,443	1,44,861	1,68,356	10,924	45,625	5,09,194	1,37,353	42,13,693	
Purchase of alcohol for use as motor fuel	..	..	..	..	..	22,32,866	..	..	..	..	..	..	..	22,32,866	
Purchase of Ganja and other drugs	..	1,650	..	22,415	..	..	..	..	85,030	..	..	5,390	..	1,14,485	
Compensations . . . . .	15,318	..	8,51,679	29,16,055	1,19,882	6,918	16,300	4,380	3,309	2,660	..	6,655	24,380	39,67,536	
Excise Bureau . . . . .	..	..	..	..	(b)	..	21,090	..	..	..	..	..	..	21,090	
Works . . . . .	..	..	..	2,855	..	11,821	..	..	..	1,216	..	..	..	15,892	
Charges in England—															
<i>High Commissioner.</i>															
Leave salaries and deputation pay	..	..	8,045	12,939	..	..	..	..	..	..	..	..	..	20,984	
Sterling Overseas Pay . . . . .	..	..	658	2,099	..	..	..	..	908	..	..	..	..	3,605	
Stores for India . . . . .	..	..	1,251	..	..	..	317	2,043	373	..	..	..	..	6,984	
Other charges . . . . .	..	..	71	..	..	1,766	..	..	..	..	..	..	..	1,837	
Loss or gain by exchange . . . . .	..	..	22	26	..	3	..	4	3	..	..	..	..	58	
Deduct—Share of Combined Salt and Excise Establishment debited to Salt . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	66,831	66,831	
<b>Total Expenditure under Provincial Excise.</b>	<b>5,85,347</b>	<b>10,876</b>	<b>51,59,211</b>	<b>89,02,967</b>	<b>30,62,601</b>	<b>37,16,560</b>	<b>17,47,908</b>	<b>16,98,659</b>	<b>11,50,936</b>	<b>5,16,943</b>	<b>1,27,308</b>	<b>10,95,099</b>	<b>7,45,811</b>	<b>2,85,20,226</b>	
Non-voted	1,01,384	10,876	3,58,174	10,01,286	11,118	29,230	..	..	13,740	45,912	..	..	..	..	
Charged															
Voted	4,83,963		48,01,037	79,01,681	30,51,483	36,87,330	17,47,908	16,98,659	11,37,196	4,71,031	1,27,308	10,95,099	7,45,811		
Authorised															

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

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

CENTRAL AND PROVINCIAL GOVERNMENTS IN INDIA, FOR THE YEAR 1945-46.

**IX and 9—Stamps.****REVENUE.**

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

**EXPENDITURE.**

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

**Capital Expenditure.****66—Capital Outlay on the Security Printing Press.**

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

4. The details of expenditure are shown in Account No. 17-B. The accounts of the Press in commercial form appear annually in the Commercial Appendix to the Central Government (Civil) Appropriation Report.

No. 17.—ACCOUNT of STAMP REVENUE for the year ended 31st March 1946.

	PROVINCIAL GOVERNMENTS.													Total.
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
<b>A.—Non-Judicial.</b>	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Sale of stamps . . . . .	11,08,860	80,463	2,62,67,351	1,91,28,002	2,20,74,466	57,78,109	69,57,746	82,07,144	29,35,306	9,39,088	5,83,558	8,94,437	23,16,761	9,72,71,291
Duty on impressing documents . . . . .	58,842	36,116	4,42,360	6,65,673	3,12,310	54,041	11,01,746	15,335	55,220	943	7,732	2,810	5,779	27,58,907
Fines and penalties . . . . .	1,756	428	1,01,213	36,318	9,245	36,243	48,733	21,631	25,196	2,738	3,086	4,754	3,931	2,95,272
Miscellaneous . . . . .	3,854	5	8,983	90,071	1,13,151	3,351	3,386	1,371	4,605	29	763	79	9,261	2,38,909
Recoveries from other Governments for stamps supplied from Provincial Stamp Stores . . . . .	..	..	..	..	..	9	12	..	..	..	..	..	..	21
	11,73,312	1,17,012	2,68,19,907	1,99,20,064	2,25,09,172	58,71,753	81,11,623	82,45,481	30,20,327	9,42,798	5,95,139	9,02,080	23,35,732	10,05,64,400
<i>Deduct—Refunds</i> . . . . .	39,491	1,026	3,26,667	1,52,908	17,83,063	1,03,682	1,52,365	1,77,638	46,698	10,435	22,788	7,088	27,541	28,51,440
<b>TOTAL A.—NON-JUDICIAL</b> . . . . .	11,33,821	1,15,986	2,64,93,240	1,97,67,156	2,07,26,109	57,68,071	79,59,258	80,67,793	29,73,629	9,32,363	5,72,351	8,94,992	23,08,191	9,77,12,960
<b>B.—Judicial.</b>														
(i) Court Fees—														
Court Fees realised in stamps . . . . .	7,03,203	30,459	1,05,28,481	69,93,171	1,88,92,779	1,36,44,826	54,43,359	77,48,435	30,03,743	456	4,27,314	13,54,164	8,74,941	6,97,05,331
<i>Deduct—Refunds</i> . . . . .	133	98	..	78,628	..	..	73,206	28,777	..	..	..	..	11,348	1,92,190
<b>TOTAL (i)—COURT FEES</b> . . . . .	7,63,070	30,361	1,05,28,481	69,14,543	1,88,92,779	1,36,44,826	53,70,153	77,19,658	30,03,743	456	4,27,314	13,54,164	8,63,593	6,95,13,141
(ii) Other Receipts—														
Sale of stamps . . . . .	1,69,218	..	4,84,176	..	7,11,338	21,53,392	..	2,65,360	..	12,49,499	1,38,279	..	..	51,71,262
Fines and penalties . . . . .	583	..	8,589	2,123	4,999	304	291	2,674	2,162	860	569	2,179	1,042	27,150
Miscellaneous . . . . .	4,047	..	3,894	866	692	875	358	364	5,568	106	520	193	275	16,923
	1,73,848	..	4,96,659	2,989	7,17,029	21,54,571	649	2,68,398	7,730	12,50,465	1,39,308	2,372	1,317	52,15,335
<i>Deduct—Refunds</i> . . . . .	6,093	..	93,545	..	40,576	94,257	..	..	8,931	2,941	6,968	6,025	..	2,64,336
<b>TOTAL (ii)—OTHER RECEIPTS</b> . . . . .	1,67,755	..	3,98,114	2,989	6,76,453	20,60,314	649	2,68,398	—1,201	12,47,524	1,32,340	—3,653	1,317	49,50,999
<b>TOTAL B.—JUDICIAL</b> . . . . .	9,30,825	30,361	1,09,26,595	69,17,532	1,95,69,232	1,57,05,140	53,70,802	79,88,056	30,02,542	12,47,980	5,59,654	13,50,511	8,64,910	7,44,64,140
<b>C.—General.</b>														
Security Printing, India—														
Recoveries from different Govern- ments for the value of stamps supplied . . . . .	(a) 59,96,245	..	..	..	..	..	..	..	..	..	..	..	..	59,96,245
Other receipts . . . . .	3,33,216	..	..	..	..	..	..	..	..	..	..	..	..	3,33,216
<b>TOTAL C.—GENERAL</b> . . . . .	63,29,461	..	..	..	..	..	..	..	..	..	..	..	..	63,29,461
<b>Total Revenue from Stamps</b>	<b>83,94,107</b>	<b>1,46,347</b>	<b>3,74,19,835</b>	<b>2,66,84,688</b>	<b>4,02,95,341</b>	<b>2,14,73,211</b>	<b>1,33,30,069</b>	<b>1,60,55,849</b>	<b>59,76,171</b>	<b>21,80,343</b>	<b>11,32,005</b>	<b>22,45,503</b>	<b>31,73,101</b>	<b>17,85,06,561</b>

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

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

CENTRAL AND PROVINCIAL GOVERNMENTS IN INDIA, FOR THE YEAR 1945-46.

	PROVINCIAL GOVERNMENTS.													Total.
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Superintendence . . . . .	2,829	166	31,102	85,983	1,20,919	32,747	38,304	20,472	36,719	3,327	6,967	3,579	17,924	4,04,068
Central Stamp Office at Calcutta . . . . .	3,409	..	..	..	..	..	..	..	..	..	..	..	..	3,409
Charges for the sale of stamps—														
Judicial . . . . .	5,252	202	79,723	36,464	1,27,265	1,56,144	28,217	55,651	18,013	9,801	2,679	11,020	10,016	5,40,447
Non-Judicial . . . . .	15,211	1,418	9,93,058	1,46,696	4,97,684	51,666	1,50,030	1,73,738	92,678	29,111	22,809	24,471	24,988	22,23,588
Cost of stamps supplied from Central Stamp Stores . . . . .	6,004	550	2,66,593	61,568	2,54,294	1,12,761	31,581	85,128	27,162	24,072	4,343	22,005	11,183	9,07,244
Cost of stamps supplied from Provincial Stamp Stores . . . . .	..	..	..	..	..	..	..	..	..	93	..	..	..	93
Security Printing India—														
Capital Account— <i>vide</i> details in Account No. 17-B. . . . .	2,98,773	..	..	..	..	..	..	..	..	..	..	..	..	2,98,773
Revenue Account—														
Working Expenses . . . . .	(a) 57,27,434	..	..	..	..	..	..	..	..	..	..	..	..	57,27,434
Interest on Capital . . . . .	2,80,222	..	..	..	..	..	..	..	..	..	..	..	..	2,80,222
Charges in England—														
<i>High Commissioner.</i>														
Sterling Overseas Pay . . . . .	..	..	1,000	..	..	..	..	..	..	..	..	..	..	1,000
Loss or gain by exchange . . . . .	..	..	2	..	..	..	..	..	..	..	..	..	..	2
<b>Total Expenditure for Collection of Stamp Revenue.</b>	<b>63,39,164</b>	<b>2,336</b>	<b>13,74,478</b>	<b>3,30,711</b>	<b>10,00,162</b>	<b>3,53,318</b>	<b>2,48,132</b>	<b>3,34,989</b>	<b>1,74,602</b>	<b>66,404</b>	<b>36,798</b>	<b>61,075</b>	<b>64,111</b>	<b>1,03,86,280</b>
Non-voted Charged . . . . .	3,47,218	} 2,336	{ 2,430	..	..	..	..	..	3,615	99	..	..	..	
Voted Authorised . . . . .	59,91,946			13,72,048	3,30,711	10,00,162	3,53,318	2,48,132	3,34,989	1,70,987	66,305	36,798	61,075	64,111

(a) Includes Rs. 56,575 on account of Depreciation.

No. 17-B.—ACCOUNT of CAPITAL OUTLAY on the SECURITY PRINTING PRESS during and to end of the year 1945-46.

BRIKASO

	Bombay.	
	Expenditure during the year 1945-46.	Expenditure to end of the year 1945-46.
<b>CENTRAL GOVERNMENT.</b>	Rs.	Rs.
Land . . . . .	..	12,954
Buildings . . . . .	1,14,009	32,43,322
Plant and Machinery . . . . .	2,38,048	12,50,131
Minor Equipments . . . . .	1,871	75,825
Miscellaneous . . . . .	1,420	62,683
Deduct—Depreciation . . . . .	56,575	17,94,714
Charges in England—		
<i>High Commissioner.</i>		
Stores for India . . . . .	..	14,617
Loss or gain by exchange . . . . .	..	26
<b>Total</b> . . . . .	<b>2,98,773</b>	<b>(a) 28,64,844</b>
Deduct—Expenditure financed from Ordinary Revenues . . . . .	2,98,773	21,72,147
Net Expenditure outside the Revenue Account . . . . .	..	6,92,697

CENTRAL AND PROVINCIAL GOVERNMENTS IN INDIA, FOR THE YEAR 1945-46.

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

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



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.—Capital Outlay on Forests outside the Revenue Account.

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

## 18.—ACCOUNT of FOREST REVENUE for the year ended 31st March 1946.

	PROVINCIAL GOVERNMENTS.													Total.
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Timber and other produce removed from forests by Government agency	5,57,270	11,48,251	75,46,090	1,31,52,423	31,35,379	18,42,232	52,25,373	7,304	78,27,121	12,01,344	4,06,985	29,11,333	3,24,847	4,52,85,952
Timber and other produce removed from forests by consumers or purchasers	88,677	2,46,216	60,01,758	1,03,17,544	45,99,982	1,48,32,702	24,64,091	26,00,270	66,74,445	84,56,978	5,52,380	13,15,867	22,08,191	6,03,59,101
Drift and waif wood and confiscated forest produce	92	..	34,271	4,322	14,610	19,824	56,526	94	14,843	39,567	7,179	1,503	1,494	1,94,325
Revenue from forests not managed by Government	12,151	..	2,93,209	45,922	..	34,291	63,849	..	29,591	1,58,123	1,56,322	..	..	7,93,458
Miscellaneous	4,16,595	29,790	4,95,589	10,66,171	8,91,754	30,81,798	35,61,573	1,26,385	6,53,040	3,48,313	6,78,966	93,165	7,82,093	1,22,26,212
Receipts in England— High Commissioner	22	..	..	..	..	..	2,327	116	..	..	..	..	..	2,465
Loss or gain by exchange	..	..	..	..	..	..	4	..	..	..	..	..	..	4
<b>Total</b>	<b>10,74,807</b>	<b>14,24,257</b>	<b>1,43,70,897</b>	<b>2,45,86,382</b>	<b>86,41,725</b>	<b>1,98,10,847</b>	<b>1,13,74,743</b>	<b>27,34,169</b>	<b>1,51,99,040</b>	<b>1,02,04,325</b>	<b>18,01,832</b>	<b>43,21,868</b>	<b>33,16,625</b>	<b>11,88,61,517</b>
<b>Deduct—Refunds</b>	<b>525</b>	<b>506</b>	<b>47,455</b>	<b>84,160</b>	<b>4,78,271</b>	<b>20,398</b>	<b>10,855</b>	<b>2,177</b>	<b>28,170</b>	<b>2,27,518</b>	<b>4,383</b>	<b>206</b>	<b>6,826</b>	<b>9,11,450</b>
<b>Total Forest Revenue</b>	<b>10,74,282</b>	<b>14,23,751</b>	<b>1,43,23,442</b>	<b>2,45,02,222</b>	<b>81,63,454</b>	<b>1,97,90,449</b>	<b>1,13,63,888</b>	<b>27,31,992</b>	<b>1,51,70,870</b>	<b>99,76,807</b>	<b>17,97,449</b>	<b>43,21,662</b>	<b>33,09,799</b>	<b>11,79,50,067</b>

No. 18-A.—ACCOUNT of EXPENDITURE for MANAGEMENT AND COLLECTION of FOREST REVENUE for the year ended 31st March 1946.

	PROVINCIAL GOVERNMENTS.													Total.
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
General Direction . . . . .	72,284	..	1,50,103	1,05,307	..	81,190	1,35,170	..	3,91,855	..	..	..	..	..
Forest Research Institute . . . . .	13,37,715	..	..	..	..	..	..	..	..	..	..	..	..	..
Conservancy and Works . . . . .	9,29,431	2,80,169	41,78,679	1,08,04,650	26,16,166	37,13,803	76,11,242	4,13,171	61,11,247	14,15,536	6,88,264	28,76,954	5,89,310	4,22,25,522
Establishments . . . . .	4,60,763	1,41,898	32,70,442	29,04,843	18,15,229	42,68,156	22,52,762	6,48,986	28,64,663	21,86,421	2,91,491	5,29,295	5,63,617	2,21,98,566
Interest on Capital . . . . .	..	..	..	33,338	..	28,435	34,766	..	..	..	..	..	..	..
Rural Uplift Schemes . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Special Development Programme . . . . .	..	..	..	19,358	..	32,272	..	..	..	..	..	..	707	97,246
Post War Reconstruction and Development Programme . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	32,272
Deduct—Amount financed from Post War Reconstruction and Development Fund. . . . .	..	..	..	3,524	..	..	..	..	..	..	..	..	..	19,358
Peasants' Welfare Programme . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	3,524
Deduct—Amount chargeable to "63-A—Post War Reconstruction and Planning." . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Charges in England— High Commissioner. . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Leave salaries and deputation pay . . . . .	38,213	..	52,247	66,742	27,420	37,804	36,094	7,251	45,069	9,235	22,632	..	..	3,42,707
Allotment of pay of officers . . . . .	1,168	..	16,000	6,134	4,606	17,680	6,142	2,782	..	..	..	..	..	60,779
Sterling Overseas Pay . . . . .	15,403	..	30,177	15,347	13,628	29,567	10,276	3,490	20,983	..	..	..	6,267	1,58,827
Stores for India . . . . .	27,380	..	1,812	..	..	..	..	..	280	4,262	2,569	9,662	3,463	29,472
Other charges . . . . .	15,623	..	..	4,973	2,496	2,463	135	2,655	..	..	..	..	..	33,414
Government Scholarships . . . . .	..	..	..	..	2,463	..	2,492	..	..	..	..	2,600	2,469	4,955
Loss or gain by exchange . . . . .	169	..	176	166	88	156	99	28	..	..	..	..	..	1,114
<b>Total Forest Expenditure</b> . . . . .	<b>28,98,149</b>	<b>4,22,067</b>	<b>70,99,636</b>	<b>1,39,64,382</b>	<b>44,82,096</b>	<b>82,08,526</b>	<b>1,01,41,776</b>	<b>10,78,363</b>	<b>93,13,727</b>	<b>36,15,478</b>	<b>10,05,000</b>	<b>34,18,433</b>	<b>11,65,854</b>	<b>6,74,13,487</b>
Non-voted . . . . .	8,86,699	4,22,067	6,43,051	3,56,360	6,34,468	5,48,033	3,82,872	1,34,418	4,03,687	3,29,726	57,920	1,50,279	65,750	
Charged . . . . .														
Voted . . . . .	20,11,450		70,56,585	1,36,08,022	38,47,628	76,60,493	97,58,904	9,43,945	89,10,040	32,85,752	9,47,080	32,68,154	11,00,104	
Authorised . . . . .														

No. 18-B.—ACCOUNT of FOREST CAPITAL OUTLAY during and to end of the year ended 31st March 1946.

	PROVINCIAL GOVERNMENTS.						Total.
	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Central Provinces and Berar.	Government of Sind.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Railways and Tramways . . . . .	..	..	..	..	..	..	..
<b>Total Expenditure outside the Revenue Account during 1945-46</b> . . . . .	..	..	..	..	..	..	..
<b>Total Expenditure outside the Revenue Account to end of 1945-46</b> . . . . .	7,66,456	13,500	5,68,699	8,69,151	5,02,314	17,675	27,37,795

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

CENTRAL AND PROVINCIAL GOVERNMENTS IN INDIA, FOR THE YEAR 1945-46.

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 1946.

	PROVINCIAL GOVERNMENTS.													Total.
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Fees for registering documents . . . . .	1,35,614	20,403	57,23,991	26,74,697	59,69,432	11,14,224	21,74,019	31,98,892	11,41,050	3,42,612	1,43,398	3,23,338	4,59,262	2,33,60,932
Fees for copies of registered documents . . . . .	27,370	..	1,83,337	60,068	2,26,632	1,29,785	2,16,564	1,36,304	36,707	16,301	15,146	7,883	4,426	10,60,533
Miscellaneous . . . . .	11,550	25	10,86,270	20,222	4,32,933	2,96,587	77,693	1,59,677	48,030	23,779	8,149	26,485	5,945	21,97,245
Receipts in England :—High Commissioner . . . . .	..	..	..	..	..	..	..	..	..	6	..	..	..	6
<b>Total</b> . . . . .	1,74,534	20,428	69,93,598	27,54,987	65,68,997	15,40,596	24,68,176	34,94,873	12,25,787	3,82,698	1,66,693	3,57,706	4,69,643	2,66,18,716
<i>Deduct—Refunds</i> . . . . .	188	3	10,389	3,601	7,614	425	322	1,111	753	1,088	11,282	365	1,570	38,711
<b>Total Revenue from Registration.</b>	1,74,346	20,425	69,83,209	27,51,386	65,61,383	15,40,171	24,67,854	34,93,762	12,25,034	3,81,610	1,55,411	3,57,341	4,68,073	2,65,80,005

No. 19-A.—ACCOUNT of EXPENDITURE under REGISTRATION for the year ended 31st March 1946.

	PROVINCIAL GOVERNMENTS.													Total.
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Superintendence . . . . .	..	..	82,077	40,311	92,776	87,574	..	37,782	42,218	..	..	6,102	21,071	4,09,911
District charges . . . . .	20,866	3,502	37,74,306	7,40,239	28,07,534	5,45,375	1,52,981	9,61,059	2,15,013	2,03,850	21,650	2,05,110	1,02,556	97,54,041
Works . . . . .	..	..	..	..	..	13,802	..	..	..	399	..	..	..	14,201
<b>Total Expenditure under Registration.</b>	20,866	3,502	38,56,383	7,80,550	29,00,310	6,46,751	1,52,981	9,98,841	2,57,231	2,04,249	21,650	2,11,212	1,23,627	1,01,78,153
Non-voted . . . . .	5,423	3,502	..	..	533	..	..	..	4,338	..	..	..	..	..
Charged . . . . .	..													
Voted . . . . .	15,438		38,56,383	7,80,550	28,99,774	6,46,751	1,52,981	9,98,841	2,52,893	2,04,249	21,650	2,11,212	1,23,627	
Authorized . . . . .														

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

REVENUE.

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

EXPENDITURE.

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

No. 20.—ACCOUNT of RECEIPTS under MOTOR VEHICLES ACTS for the year ended 31st March 1946.

	PROVINCIAL GOVERNMENTS.													Total.
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Receipts under the Indian Motor Vehicles Act . . . . .	6,21,307	16,106	7,89,071	6,87,726	6,03,776	1,259	3,45,611	2,40,009	1,62,261	3,46,521	33,095	18,427	70,752	39,36,610
Receipts under the Provincial Motor Vehicles Taxation Act. . . . .	..	1,58,327	90,24,845	56,03,104	18,51,285	18,17,651	9,04,129	..	9,27,576	6,54,586	1,72,301	1,26,588	2,69,214	2,15,09,606
Fees and other receipts . . . . .	18,185	..	56,975	50,112	86,012	..	34,531	..	..	8,38,488	42,755	..	..	11,27,058
<b>Total</b> . . . . .	<b>6,39,492</b>	<b>1,74,523</b>	<b>98,71,491</b>	<b>63,40,942</b>	<b>25,41,072</b>	<b>18,18,910</b>	<b>12,84,271</b>	<b>2,40,009</b>	<b>10,69,837</b>	<b>18,39,595</b>	<b>2,48,161</b>	<b>1,45,015</b>	<b>3,39,966</b>	<b>2,65,73,274</b>
Deduct—Refunds . . . . .	..	2,710	75,197	1,13,621	8,051	6,797	1,086	8,466	55,379	4,47,346	1,623	947	8,144	7,29,367
<b>Total Receipts under Motor Vehicles Acts.</b>	<b>6,39,492</b>	<b>1,71,813</b>	<b>97,96,294</b>	<b>62,27,321</b>	<b>25,33,021</b>	<b>18,12,113</b>	<b>12,83,185</b>	<b>2,31,543</b>	<b>10,34,458</b>	<b>13,92,249</b>	<b>2,46,528</b>	<b>1,44,068</b>	<b>3,31,822</b>	<b>2,58,43,907</b>

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

CENTRAL AND PROVINCIAL GOVERNMENTS IN INDIA, FOR THE YEAR 1945-46.

PROVINCIAL GOVERNMENTS.

	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Charges of collection . . . . .	45,869	..	1,00,140	2,25,030	..	..	30,754	59,822	81,650	66,110	39,699	14,741	20,256	6,83,871
Inspection of Motor Vehicles . . . . .	..	3,549	1,01,371	4,52,934	..	..	4,77,598	51,460	18,449	7,279	64,563	6,508	33,681	12,17,392
Compensation to local bodies, etc. . . . .	4,43,862	22,830	64,71,556	7,10,797	4,50,000	..	76,113	..	40,218	2,53,036	..	50,827	..	85,19,239
Transfer to the Provincial Road Funds . . . . .	..	..	..	27,31,894	..	19,66,700	..	..	..	..	..	..	..	46,98,594
Other charges . . . . .	..	..	1,43,407	314	..	7,947	..	26,487	15,094	28,359	..	..	..	2,21,608
<b>Charges in England—</b>														
<i>High Commissioners—</i>														
Sterling Overseas Pay . . . . .	..	..	2,808	4,272	..	..	..	..	..	..	..	..	..	7,080
Other charges . . . . .	..	..	..	4,000	..	..	..	..	..	..	..	..	..	4,000
Loss or gain by exchange . . . . .	..	..	5	16	..	..	..	..	..	..	..	..	..	21
<b>Total Expenditure on account of Motor Vehicles Acts.</b>	<b>4,89,531</b>	<b>26,379</b>	<b>68,19,287</b>	<b>41,29,257</b>	<b>4,50,000</b>	<b>19,74,647</b>	<b>5,84,465</b>	<b>1,37,769</b>	<b>1,55,411</b>	<b>3,54,784</b>	<b>1,04,262</b>	<b>72,076</b>	<b>53,937</b>	<b>1,53,51,805</b>
Non-voted Charged . . . . .	..	} 26,379	64,87,366	35,80,207	4,50,000	1,059	31,990	23,267	40,218	8,317	15,976	..	..	
Voted Authorised . . . . .	4,89,531		3,31,921	5,49,050	..	19,73,588	5,52,475	1,09,502	1,15,193	3,46,467	88,286	72,076	53,937	

XIII and 13—Other Taxes and Duties.

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

No. 21.—ACCOUNT of RECEIPTS under OTHER TAXES AND DUTIES for the year ended 31st March 1946.

	Central Government.	Government of Coorg.	PROVINCIAL GOVERNMENTS.										Total.	
			Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.		Government of Sind.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A.—TAXES ON LUXURIES INCLUDING TAXES ON ENTERTAINMENTS, AMUSEMENTS, BETTING, AND GAMBLING—</b>														
Entertainment Tax . . . . .	7,45,010	..	45,77,628	90,28,494	57,24,910	25,90,168	14,54,850	8,27,968	11,02,304	1,94,614	3,91,069	..	13,72,946	2,80,09,961
<b>Betting Tax—</b>														
Totalisator . . . . .	..	..	11,53,172	47,41,508	43,11,412	54,435	..	..	..	..	..	..	1,19,247	1,03,79,774
Bookmakers . . . . .	..	..	7,58,223	42,66,133	58,27,799	1,33,465	..	..	..	..	..	..	22,971	1,10,08,591
Luxury Tax . . . . .	..	..	..	3,00,000	..	..	..	..	..	..	..	..	..	3,00,000
	7,45,010	..	64,89,023	1,83,36,135	1,58,64,121	27,78,068	14,54,850	8,27,968	11,02,304	1,94,614	3,91,069	..	15,15,164	4,96,98,326
<i>Deduct—Refunds</i> . . . . .	..	..	11,733	16,654	3,091	2,221	3,387	83	1,732	..	129	..	13,361	52,391
<b>TOTAL A.—TAXES ON LUXURIES, ETC.</b>	7,45,010	..	64,77,290	1,83,19,481	1,58,61,530	27,75,847	14,51,463	8,27,885	11,00,572	1,94,614	3,90,940	..	15,01,803	4,96,45,935
<b>B.—RECEIPTS FROM ELECTRICITY DUTIES.—</b>														
Fees under the Indian Electricity Rules, 1922 and fees for the electrical inspection of cinemas.	..	70	74,382	2,53,381	41,849	8,842	34,257	44,739	40,735	2,126	4,682	6,859	5,95,532	11,07,454
Other receipts . . . . .	..	..	10,56,122	53,99,955	54,40,428	19,545	..	..	996	..	..	..	8	1,19,17,055
	..	70	11,30,504	56,53,336	54,82,277	28,388	34,257	44,739	41,731	2,126	4,682	6,859	5,95,540	1,80,24,509
<i>Deduct—Refunds</i> . . . . .	..	..	1,13,862	728	501	139	270	1,067	..	..	..	..	..	1,16,558
<b>TOTAL B.—RECEIPTS FROM ELECTRICITY DUTIES</b>	..	70	10,16,642	56,52,608	54,81,776	28,258	33,987	43,672	41,731	2,126	4,682	6,859	5,95,540	1,29,07,951
Carried over . . . . .	7,45,010	70	74,93,932	2,39,72,089	2,13,42,806	28,04,165	14,85,450	8,71,557	11,42,303	1,96,740	3,95,622	6,859	20,97,343	6,25,53,886

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

CENTRAL AND PROVINCIAL GOVERNMENTS IN INDIA, FOR THE YEAR 1945-46.

	Central Government.	Government of Coorg.	PROVINCIAL GOVERNMENTS.										Total.	
			Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.		Government of Sind.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward .	7,45,010	70	74,93,932	2,39,72,089	2,13,42,806	28,04,105	14,85,450	8,71,557	11,42,303	1,96,740	3,95,622	6,859	20,97,343	6,25,53,886
<b>C.—RECEIPTS FROM TOBACCO DUTIES—</b>														
Receipts under the Madras Tobacco (Taxation of Sales and Licensing) Act, 1939 .	..	..	35,587	..	..	..	..	..	..	..	..	..	..	35,587
Receipts under the Bombay (District) Tobacco Act, 1933 .	..	..	..	34,983	..	..	..	..	..	..	..	..	172	35,155
Receipts under the Tobacco Duty (Town of Bombay) Amendment Act, 1932 .	..	..	..	23,568	..	..	..	..	..	..	..	..	..	23,568
Receipts under the Punjab Tobacco Vend Fees Act, 1934 .	16,442	..	..	..	..	..	1,43,486	..	..	..	..	..	..	1,59,928
Receipts under the Central Provinces and Berar Tobacco Act, 1939 .	..	..	..	..	..	..	..	..	1,58,248	..	..	..	..	1,58,248
Compensation received from the Central Government for suspension of Provincial measures of taxation on wholesale trade in Tobacco	..	4,600	22,00,000	29,00,000	..	..	..	..	1,07,650	..	4,500	..	1,45,000	53,61,750
<b>Total</b> .	16,442	4,600	22,35,587	29,58,551	..	..	1,43,486	..	2,65,898	..	4,500	..	1,45,172	57,74,236
<b>Deduct—Refunds</b> .	..	..	36,627	1,79,270	..	..	10	..	10,457	..	..	..	18,170	2,44,534
<b>TOTAL C.—RECEIPTS FROM TOBACCO DUTIES</b> .	16,442	4,600	21,98,960	27,79,281	..	..	1,43,476	..	2,55,441	..	4,500	..	1,27,002	55,29,702

COMBINED FINANCE AND REVENUE ACCOUNTS OF THE

## D.—OTHER ITEMS—

Receipts under the Madras Regulation of the Sales of Cloth Act, 1937

Receipts under the Sales of Motor Spirit Taxation Acts

Receipts under the General Sales Tax

Urban Immovable Property Tax

Sales Tax

Prize Competitions

Receipts under the Bengal Finance Act, 1939

Receipts under the United Provinces Sugar Factories Control Act, 1938

Tax on trade, professions, callings and employments

Tax on Sales of Motor Spirit and Lubricants

Receipts under the Bengal Finance (Sales Tax) Act, 1941

Receipts under the Bengal Raw Jute Taxation Act, 1941

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

..	..	7,638	..	..	..	..	..	..	..	..	..	..	..	7,638
..	7,213	48,59,442	..	1,63,68,094	..	6,14,259	..	..	..	1,33,182	..	37,53,384	2,57,35,574	
..	..	6,02,71,419	..	..	..	61,17,238	..	..	..	..	..	..	6,63,88,657	
..	..	..	1,07,84,066	..	..	27,34,464	..	..	..	..	..	..	1,35,18,530	
..	..	..	50,98,752	..	..	..	71,34,869	..	..	..	..	..	1,22,33,621	
..	..	..	3,19,151	..	..	..	..	..	..	..	..	..	3,19,151	
..	..	..	..	11,68,304	..	..	..	..	..	..	..	..	11,68,304	
..	..	..	..	..	92,63,060	..	..	..	..	..	..	..	92,63,060	
..	..	..	..	..	..	..	..	4,04,308	..	..	..	..	4,04,308	
..	..	..	..	..	17,63,590	..	8,92,726	11,32,695	30,25,778	..	..	..	68,14,789	
..	..	..	..	3,10,55,394	..	..	..	..	..	..	..	..	3,10,55,394	
..	..	..	..	44,20,870	..	..	..	..	..	..	..	..	44,20,870	
..	7,213	6,51,38,499	1,62,01,969	5,30,12,662	1,10,26,650	94,65,961	80,27,595	15,37,003	30,25,778	1,33,182	..	37,53,384	17,13,29,896	
Deduct—Refunds	236	20,28,285	36,598	98,688	556	1,98,908	1,887	1,849	9,44,820	20	..	1,313	33,13,160	
TOTAL D.—OTHER ITEMS	—236	7,213	6,31,10,214	1,61,65,371	5,29,13,974	1,10,26,094	92,67,053	80,25,708	15,35,154	20,80,958	1,33,162	..	37,52,071	16,80,16,736
Total Receipts under Other Taxes and Duties	7,61,216	11,883	7,28,03,106	4,29,16,741	7,42,56,780	1,38,30,199	1,08,95,979	88,97,265	29,32,898	22,77,698	5,33,284	6,859	59,76,416	23,61,00,324



	PROVINCIAL GOVERNMENTS.											Total.
	Central Govern- ment.	Government of Madras.	Government of Bombay.	Govern- ment of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Sind.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Collection Charges—</b>												
Tax on sales of Motor Spirit and Lubricants	..	..	..	..	5,174	(a) 8,176	13,491	..	..	..	5,668	32,499
Entertainment Tax . . . . .	6,569	28,24,970	40,418	16,646	19,654	34,222	1,500	6,067	10,319	10,764	7,565	29,78,694
Betting Tax . . . . .	..	5,287	14,070	..	..	..	..	..	..	..	..	19,357
Punjab Urban Immovable Property Tax Act, 1940 and General Sales Tax Act, 1941 . . . . .	..	..	..	..	..	8,47,493	..	..	..	..	..	8,47,493
Tax under Bengal Finance (Sales Tax) Act, 1941 . . . . .	..	..	..	6,65,048	..	..	..	..	..	..	..	6,65,048
Tax under the Bengal Finance Act, 1939 . . . . .	..	..	..	1,14,885	..	..	..	..	..	..	..	1,14,885
Charges under the Electricity Acts . . . . .	..	1,35,863	1,71,631	1,10,938	65,143	1,19,699	..	43,764	..	3,431	7,950	6,58,419
Urban Immovable Property Tax . . . . .	..	..	2,47,847	..	..	..	..	..	..	..	..	2,47,847
Charges in connection with Tobacco Duties . . . . .	..	..	11,476	..	..	1,952	..	592	..	..	..	14,020
Charges in connection with Sales of Cloth Act, 1937 . . . . .	..	113	..	..	..	..	..	..	..	..	..	113

Prize Competitions . . . . .	..	..	635	..	..	..	..	..	..	..	..	635
Commercial Taxes . . . . .	..	18,64,689	..	..	..	..	..	..	..	..	..	18,64,689
Sales Tax . . . . .	..	..	4,098	..	..	..	1,74,135	..	..	..	..	1,78,233
Charges in connection with Taxes on Trade, Professions, Callings and Employment . . . . .	..	..	..	..	..	..	..	456	..	..	..	456
Charges in England—												
Secretary of State—												
Other charges . . . . .	..	9,200	..	..	..	..	..	..	..	..	..	9,200
High Commissioner—												
Leave salaries and deputation pay . . . . .	..	657	..	310	..	..	..	..	..	37	..	1,004
Allotment of pay of officers . . . . .	..	..	..	1,920	..	..	..	..	..	..	..	1,920
Sterling Overseas Pay . . . . .	..	658	..	4,490	..	4,800	..	..	..	..	..	9,948
Loss or gain by exchange . . . . .	..	18	..	12	..	8	..	..	..	..	..	38
<b>Total Expenditure for Collection of Other Taxes and Duties . . . . .</b>	6,569	48,41,455	4,90,175	9,14,249	89,971	10,16,350	1,89,116	50,879	10,319	14,232	21,183	76,44,498
Non-voted	..	56,071	..	24,253	..	5,613	..	..	..	..	..	..
Charged												
Voted	6,569	47,85,384	4,90,175	8,89,996	89,971	10,10,737	1,89,116	50,879	10,319	14,232	21,183	
Authorised												

(a) In Punjab the nomenclature used for this minor head is "Tax on the Retail Sales of Motor Spirit and Lubricants."

A and AA—Principal Revenue Heads, etc.

**FINANCE AND REVENUE ACCOUNTS, 1945-46**

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

Capital Account	Receipts	Rs. Nil	Revenue Account.	Receipts	Rs. 66,42,92,416
	Expenditure outside the Revenue Account	9,84,95,599		Expenditure	66,42,00,116

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.			
				Voted.	Non-voted.	Major Head Total	
						Receipts.	Expenditure.
				Rs.	Rs.	Rs.	Rs.
<b>CENTRAL GOVERNMENT.</b>							
<b>Capital Account.</b>							
Railways	22	Statement showing the percentage of net Revenue Receipts of Railways on Capital Outlay and the net gain or loss to Government after meeting all expenditure against the net Revenue Receipts.	88	..	..	..	..
Capital Expenditure on Railways.	23	Indian Government Railways—Capital Expenditure	93	9,84,42,736	46,185	..	9,84,88,921
Account of Capital contributed by Companies, Indian States and District Boards, etc., towards outlay on Indian Government Railways.	23-A	Share and Debenture capital raised by Companies, including capital subscribed by Indian States, District Boards, etc.	94	..	6,678	..	6,678
Redemption of Liabilities.	23-B	Statement of Liability involved in the purchase by the Indian Government of the capital of the old Guaranteed Companies.	95	..	..	..	..
General	23-C	General Abstract of Capital Expenditure and Results (Summary.)	102	..	..	..	..
<b>TOTAL CAPITAL ACCOUNT</b>				..	..	..	9,84,95,599
<b>Revenue Account.</b>							
Gross Receipts	24	Gross Receipts	104	..	..	2,25,73,75,894	..
		Deduct—Gross Expenditure	105	1,63,82,09,572	67,90,729	1,64,50,00,301	..
	22	.. Share of Surplus Profits, etc.	89	1,28,293	..	1,28,293	..
<b>Net Receipts</b>				..	..	61,22,47,300	..
Interest	26&26-A	Interest on Debt	110 and 111	91,922	27,08,41,855	..	27,09,33,777
		Interest on Capital contributed by Companies.	113	..	8,37,704	..	8,37,704
Subsidised Companies	27	Government share of Surplus Profits and Repayment of advances of Interest.	114	..	..	3,00,962	..
	27-A	Land and Subsidy	114	-28,698	..	..	-28,698
Railway Miscellaneous Receipts.	28	Railway Miscellaneous Receipts	115	..	..	5,16,51,854	..
Miscellaneous Railway Expenditure.	28-A	Miscellaneous Railway Expenditure	115	83,38,235	21,15,422	..	1,04,53,657
Appropriation to and from Railway Depreciation Reserve and Reserve Funds.	25	Repayment to the Railway Depreciation Reserve Fund.	108	..	..	..	..
	25-A	Transfer to Railway Reserve Fund	109	6,20,03,676	..	..	6,20,03,676
Contribution to General Revenues.	22-A	Contribution to General Revenues	91	..	..	..	32,00,00,000
<b>TOTAL REVENUE ACCOUNT (CENTRAL)</b>				..	..	66,42,00,116	66,42,00,116
<b>PROVINCIAL GOVERNMENTS.</b>							
<b>Revenue Account.</b>							
Subsidised Companies	27	Government share of Surplus Profits and Repayment of advances of Interest.	114	..	..	92,300	..
	27-A	Land and Subsidy	114	..	..	..	..
Railway Miscellaneous Receipts.	28	Railway Miscellaneous Receipts	115	..	..	..	..
Miscellaneous Railway Expenditure.	28-A	Miscellaneous Railway Expenditure	115	..	..	..	..
<b>TOTAL REVENUE ACCOUNT (PROVINCIAL)</b>				..	..	92,300	..

## Sections B. and BE.—Railway Capital and Revenue Accounts.

## GENERAL NOTE.

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

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

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

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

(d) The outgoings in the shape of shares of Surplus Profits paid to the Working Companies and Interest Charges on the capital expended (Accounts Nos. 22 and 26).

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

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

(g) The contributions to General Revenues and the Railway Reserve Fund (Account No. 22-A).

(h) The balance in hand of the Depreciation Reserve and Reserve Funds (Accounts Nos. 25 and 25-A).

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 landed 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 North Western 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 Hyderabad Jodhpur-Frontier Section of the Jodhpur Railway was constructed by Government and landed over for working to the Jodhpur Railway, which belongs entirely to an Indian State. The Bezvada Extension and the Dhone (Dronacheilam) Kurnool Railways are

in the same way worked by H. E. H. the Nizam's State Railway (formerly the Nizam's Guaranteed State Railway Company). The terms on which one Railway works another are in all cases, except where a purchased railway has been absorbed entirely in an Indian Government Railway system, incorporated in a contract. Hardly two of these contracts are alike in every respect. It is impossible to set out in these pages the differences arising out of the varying terms of the contracts or to take account in every case of the histories of the railways since construction.

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

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

5. The second class comprises for the most part the Branch Line Companies formed before the introduction of the present policy of financing branch lines enunciated in paragraph 7 *infra*. Generally, the main financial conditions of the contracts with such Companies are :—

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

(2) financial assistance in the shape of a firm guarantee of 3½ per cent. on the Capital, or a rebate out of the net receipts of the parent system accruing from "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. 106). The value of land is charged to Government as Railway Revenue expenditure outside the accounts of the Company (*vide* Account No. 27-A). Similarly the Government share of the Surplus Profits of the Railway in excess of 5 per cent. is credited as a Revenue Receipt (*vide* Account No. 27). In each case in which Government gives a direct guarantee, there is a liability

in respect of interest, and if Government were to make a payment under this liability it would figure in the accounts as Government expenditure on the railway (*vide* Account No. 27-A).

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

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

A.—Indian Government Railways.

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

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

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

By the end of 1944-45 Government has taken over the working of all the Indian Government Railways hitherto worked by Companies. The second class, therefore, now comprises Railways *viz.* Jodhpur Hyderabad (British Section), Bezwada Extension and Dhone Kurnool Railways, which are worked by Indian States.

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

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

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

ACCOUNT No. 22.—*Statement of Net Revenue Receipts of Indian Government Railways for 1945-46, and of the percentage of those figures on the Capital outlay up to 31st March 1946; 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.

The final net gain or loss to Government on the financial results of the year's working is then worked out for each railway. For this purpose, it is necessary to deduct certain payments made by Government in the shape of the shares of surplus profits and of net revenue receipts payable to the Working Companies or Indian States under their contracts; and when these and the interest charges have been deducted, the result is the net gain or loss so far as that particular railway is concerned.

2. It is not possible to devise any statement which would set out systematically the calculations working up to the shares of surplus profits payable to the Companies (column 7), as the terms of the contracts vary greatly, but full details of the interest charges (column 8) will be found in the subsidiary Statements Nos. 26 and 26-A.

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

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

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

22.—STATEMENT of NET REVENUE RECEIPTS of INDIAN GOVERNMENT RAILWAYS for 1915-16 and of the percentage to those figures on the Capital outlay up to 31st March 1946 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 1945-46. (Account No. 23).	Net Revenue Receipts (Account No. 24).			Percentage of Net Revenue Receipts (column 5) on Capital outlay (column 2).	Expenses against Net Revenue Receipts.			Net Gain or Loss to Government. Difference between columns (5) and (9).		Percentage of Gain or Loss on Capital outlay.
		Net Receipts.	Difference between contribution to Depreciation Reserve Fund and cost of renewals and replacements on Company-managed railways.	Net.		Payments on account of share of Surplus Profits and of net Revenue Receipts.	Interest on Capital outlay (Account No. 26).	Total Expenditure.	Gain.	Loss.	
1	2	3	4	5	6	7	8	9	10	11	12
	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	
<b>CENTRAL GOVERNMENT.</b>											
Commercial Lines.											
Indian Government Railways.											
Bengal Assam . . . . .	84,04,67,947	4,11,81,011	..	4,11,81,011	4.90	..	2,86,39,094	2,86,39,094	1,25,41,917	..	1.49
Bengal Nagpur . . . . .	81,41,47,202	1,41,83,925	..	1,41,83,925	1.74	..	2,80,44,207	2,80,44,207	..	1,38,60,282	-1.70
Bombay, Baroda and Central India . . . . .	76,23,82,374	6,50,49,749	..	6,50,49,749	8.53	..	2,50,48,735	2,50,48,735	4,00,01,014	..	5.25
East Indian . . . . .	1,56,87,99,734	11,63,72,534	..	11,63,72,534	7.42	..	5,45,88,002	5,45,88,002	6,17,84,532	..	3.94
Great Indian Peninsula . . . . .	1,15,03,95,384	10,67,25,489	..	10,67,25,489	9.28	..	3,72,27,803	3,72,27,803	6,94,97,686	..	6.04
Madras & Southern Mahratta . . . . .	53,23,30,750	8,32,63,130	..	8,32,63,130	15.64	..	1,97,39,777	1,97,39,777	6,35,23,353	..	11.93
North Western . . . . .	1,16,20,32,894	9,69,31,309	..	9,69,31,309	8.34	..	3,97,24,679	3,97,24,679	5,72,06,630	..	4.92
Oudh Tirhut . . . . .	30,54,75,010	4,59,14,312	..	4,59,14,312	15.03	1,28,293	1,16,94,387	1,18,22,680	3,40,91,632	..	11.16
South Indian . . . . .	44,16,66,912	5,13,36,197	..	5,13,36,197	11.62	..	1,40,09,282	1,40,09,282	3,73,26,915	..	8.45
Railway Collieries . . . . .	4,49,26,523	..	..	..	..	..	14,77,318	14,77,318	..	14,77,318	-3.29
Total . . . . .	7,62,26,24,730	62,09,57,656	..	62,09,57,656	8.15	1,28,293	26,01,93,284	26,03,21,577	36,06,36,079	..	4.73
Indian Govt. Railways worked by Indian States.											
Bezwada and Dhone Kurnool . . . . .	46,12,627	11,89,183	-75,471	11,13,712	24.14	..	1,57,246	1,57,246	9,56,466	..	20.74
Jodhpur (British Section) . . . . .	1,56,55,218	38,95,580	-1,33,517	37,62,063	24.03	..	5,36,761	5,36,761	32,25,302	..	20.60

Miscellaneous . . . . .	..	-4,33,355	..	-4,33,355	..	..	-1,48,419	-1,48,419	..	2,84,936	..
<b>Total</b> . . . . .	<b>2,02,67,845</b>	<b>46,51,408</b>	<b>-2,08,988</b>	<b>44,42,420</b>	<b>21.92</b>	<b>..</b>	<b>5,45,588</b>	<b>5,45,588</b>	<b>38,96,832</b>	<b>..</b>	<b>19.23</b>
<b>Total Commercial Lines</b> . . . . .	<b>7,64,28,92,575</b>	<b>62,56,09,064</b>	<b>-2,08,988</b>	<b>62,54,00,076</b>	<b>8.18</b>	<b>1,28,293</b>	<b>26,07,38,872</b>	<b>26,08,67,165</b>	<b>36,45,32,911</b>	<b>..</b>	<b>4.77</b>
<b>Strategic Lines.</b>											
North Western . . . . .	32,56,07,002	-1,30,24,483	..	-1,30,24,483	-4.00	..	1,10,32,609	1,10,32,609	..	2,40,57,092	-7.39
<b>TOTAL CENTRAL GOVERNMENT</b> . . . . .	<b>7,96,84,99,577</b>	<b>61,25,84,581</b>	<b>-2,08,988</b>	<b>61,23,75,593</b>	<b>7.68</b>	<b>1,28,293</b>	<b>27,17,71,481</b>	<b>27,18,99,774</b>	<b>34,04,75,819</b>	<b>..</b>	<b>4.27</b>

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

	Central Rs.	Provincial Rs.	Distribution :—		Rs.
*Net gain on Indian Government Railways as above	34,04,75,819	..	Contribution to General Revenues . . . . .		32,00,00,000
Add—Net receipts on account of Subsidized Companies (Accounts Nos. 27 and 27-A)	3,29,660	92,300	Railway Reserve Fund . . . . .		6,20,03,676
** Railway Miscellaneous Receipts less Miscellaneous Railway Expenditure (Accounts Nos. 28 and 28-A)	4,11,98,197	..			
<b>Total gain on Railways (Accounts Nos. 2, 3, 5 and 6).</b>	<b>38,20,03,676</b>	<b>92,300</b>			

**ACCOUNT No. 22-A.—Statement of Contribution to General Revenues and amounts accruing to Railway Reserve Fund.**

This Account sets out in detail the method of calculation adopted for arriving at the amount contributed to General Revenues and to the Railway Reserve Fund. The main points underlying the payment of this contribution till 1942-43 and the constitution of the Reserve Fund were :—

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

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

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

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

Although it was decided that Railway Revenues should not be liable before the 1st April 1942 or before the fixation under Section 187 (1) of the Government of India Act, 1935, of the sum therein referred to, whichever is earlier, to repay to the Depreciation Reserve Fund maintained for Indian Government Railways the balance outstanding on the 1st April 1937 of the loan taken from the Fund to meet Railway deficits, or to pay to General Revenues any contributions due in respect of the period beginning on the 1st April 1931 and ending on the 31st March 1939, payments of Rs. 7,23,59,975 in 1940-41 and Rs. 15,36,60,861 in 1941-42 against the arrears of contributions, and Rs. 7,91,07,748 in 1941-42 against loans taken from the Depreciation Reserve Fund, were made. The unpaid contributions payable by the Railway Department for the period from 1931-32 to 1938-39 covered by the moratorium which amounted to Rs. 35,40,99,149, had thus been reduced to Rs. 12,80,78,313. From this figure should, however, be deducted the excess payments on account of contribution made in the past amounting to Rs. 17,71,202. Thus the amount outstanding on account of unpaid contributions stood at Rs. 12,63,07,111 on 31st March 1942.

The outstanding loan taken from the Depreciation Reserve Fund viz., Rs. 22,38,24,811 was repaid during 1942-43. Of this amount Rs. 16,08,18,305 was paid out of the surplus of the year and Rs. 6,30,06,506 out of the Reserve Fund, to which the sum representing the surplus of the year 1940-41 was credited. The arrears of contributions to General Revenues amounting to Rs. 12,63,07,111 were also fully cleared during the year. Besides this amount payment of a further sum of Rs. 2,35,32,133 in addition to the contribution of the year viz. Rs. 5,14,29,756 was made to General 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. 45,06,73,600, 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 up to 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 Indian States was to be excluded from the Capital outlay for calculating the contribution, this expression had in practice been held not to include the share capital of the Bombay, Baroda and Central India Railway Company (which has since been paid off on the termination of the contracts with the Company on 31st December 1941) and South Indian Railway Company and £1½ million of the share capital of the Madras and Southern Mahratta Railway Company (which have since been paid off on the termination of contracts with the companies on 31st March 1944), as these amounts were not contributed by the Companies in cash but formed part of the price payable to the Companies on the purchase of the lines. It was then decided that these amounts, which were to all intents and purposes part of the capital of these three Railway Companies which Government were liable to repay at the time of termination of their contracts, should be treated exactly in the same way as all other capital contributed by Companies and excluded from the capital outlay on which railways were expected to pay 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 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 has been paid to General Revenues.

**22-A.—STATEMENT showing calculation of CONTRIBUTION to GENERAL REVENUES and amount accruing to RAILWAY RESERVE FUND during the year 1945-46.**

	Commercial.	Strategic.	Total.
	Rs.	Rs.	Rs.
(i) Receipts (1945-46)—			
Gross traffic receipts . . . . .	2,23,41,78,785	2,31,97,109	2,25,73,75,894
Subsidised Companies, Government share of surplus profits, etc. . . . .	3,00,962	..	3,00,962
Interest on Depreciation Reserve Fund and Reserve Fund Balances . . . . .	4,77,30,096	15,28,488	4,92,58,584
Railway Miscellaneous Receipts . . . . .	23,43,270	..	23,93,270
<b>Total Receipts . . . . .</b>	<b>2,28,46,03,113</b>	<b>2,47,25,597</b>	<b>2,30,93,28,710</b>



	Commercial.	Strategic.	Total.
(ii) Expenditure—	Rs.	Rs.	Rs.
Working Expenses . . . . .	1,58,51,39,784	3,62,21,592	1,62,13,61,376
Payments to worked lines . . . . .	2,36,38,925	..	2,36,38,925
Indian States and Railway Companies share of surplus profits . . . . .	1,28,293	..	1,28,293
Interest—			
On capital outlay . . . . .	25,99,01,168	1,10,32,609	27,09,33,777
On capital contributed by Railway Companies . . . . .	8,37,704	..	8,37,704
Land and Subsidy . . . . .	—28,698	..	—28,698
Miscellaneous Railway Expenditure . . . . .	1,03,03,000	1,50,657	1,04,53,657
Total Expenditure . . . . .	1,87,99,20,176	4,74,04,858	1,92,73,25,034
(iii) Surplus . . . . .	40,46,82,937	—2,26,79,261	38,20,03,676
Payment to General Revenues . . . . .	34,26,79,261	—2,26,79,261	32,00,00,000
Transferred to Railway Reserve . . . . .	6,20,03,676	..	6,20,03,676

ACCOUNT No. 23.—Statement of Capital Expenditure on the Construction and Purchase of Railways during and to end of the year 1945-46.

This Account sets out in detail the capital expended on the construction of Railways from funds provided in the Railway programme, whether on the direct responsibility of Government or against capital contributed by Companies, Indian States and District Boards, and to this is added the expenditure separately met from Central and Provincial Revenues, working to the total construction expenditure on Railways. Finally it deduces the capital outlay on each Railway, on which the percentage of the return of net Revenue Receipts shown in Account No. 22 (page 89) 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 290.)

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

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

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

7. Many of the more important railways have been purchased by Government from the Companies which originally constructed them; and in respect of these the liability incurred by Government in connection with the purchase, as reduced from year to year by the operation of the various Sinking Funds, has to be added to the total construction expenditure in order to arrive at the total capital outlay. For this purpose the sterling liabilities were, from 1921-22 to 1926-27, converted into rupees at the rate of 2s. to the rupee, except for a payment of £2,575,000 in respect of discharge of share capital of the Great Indian Peninsula Railway in 1925-26 which was converted at the average rate of exchange relating to that year, and at 1s. 6d. to the rupee up to 1931-32. In the accounts for 1932-33, these liabilities were converted into rupees at the 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 90. This rate has not, however, been applied to the transactions referred to in foot-notes (i), (j), (k) & (l) on page 93.

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

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

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

10. The capital liability under redemption by Annuities not redeemed to the end of 31st March 1924 was added to Public Debt and recorded in Section N-Account No. 93 under the heading "Railway Annuities" as a separate division of that debt. It will be gradually reduced as the Annuities are paid off year by year.

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

Class and name of Railway.	No. of Item.	Expenditure during the year.				Expenditure to end of the year.								
		Total Construction outlay during 1945-46.	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 Provincial 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. 13¼).	Total Capital OUTLAY Columns 11 & 12 minus 13.
						Direct Government outlay.	Capital contributed by companies or Indian States etc., Column 13 of Account No. 23-A.	TOTAL.						
1	2	3	4	5	6	7	8	9	10	11	12	13	14	
<b>CENTRAL GOVERNMENT COMMERCIAL LINES.</b>														
<b>Indian Government Railways</b>		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
<i>Open lines.</i>														
Bengal Assam . . . . .	1	82,03,266	..	..	82,03,266	(a) 78,38,82,954	3,00,496	78,41,83,450	24,29,950	9,72,507	78,75,85,907	6,57,64,040	1,28,82,000	84,04,67,947
Bengal Nagpur . . . . .	2	—17,25,400	..	..	—17,25,400	(b) 78,32,17,772	..	78,32,17,772	3,09,29,430	..	81,41,47,202	..	..	81,41,47,202
Bombay, Baroda and Central India . . . . .	3	43,34,481	..	..	43,34,481	(c) 54,32,02,076	1,27,96,848	55,59,98,924	1,22,45,033	..	56,82,43,957	19,41,38,417	..	76,23,82,374
East Indian . . . . .	4	4,91,23,955	..	..	4,91,23,955	(d) 1,04,11,10,639	..	1,04,11,10,639	..	..	1,04,11,10,639	64,36,97,310	14,78,52,657	1,53,69,55,292
Great Indian Peninsula . . . . .	5	1,79,25,627	..	..	1,79,25,627	(e) 65,80,91,038	..	65,80,91,038	..	13,10,570	65,94,01,608	63,45,64,563	14,35,70,787	1,15,03,95,384
Madras and Southern Mahratta . . . . .	6	—16,23,347	..	..	—16,23,347	(f) 33,12,06,984	..	33,12,06,984	2,43,02,114	20,12,242	35,75,21,340	20,01,36,423	2,53,27,013	53,23,30,750
North Western . . . . .	7	1,37,12,858	..	..	1,37,12,858	(g) 98,15,28,497	..	98,15,28,497	..	4,88,28,023	1,03,03,56,520	18,67,93,720	6,08,33,427	1,15,63,16,813
Oudh Tirkut . . . . .	8	1,97,76,204	..	..	1,97,76,204	(h) 30,00,30,944	..	30,00,30,944	18,60,610	35,83,456	30,54,75,010	..	..	30,54,75,010
South Indian . . . . .	9	—1,60,98,749	..	..	—1,60,98,749	(i) 35,07,93,877	80,46,952	35,88,40,829	64,53,974	..	36,52,94,803	7,63,72,109	..	44,16,66,912
Railway Collieries . . . . .	10	45,90,143	..	..	45,90,143	(j) 4,49,26,523	..	4,49,26,523	..	..	4,49,26,523	..	..	4,49,26,523
<b>Total</b>		9,82,19,038	..	..	9,82,19,038	5,81,79,91,304	2,11,44,296	5,83,91,35,600	7,82,21,111	5,67,06,798	5,97,40,63,509	2,00,14,56,582	39,04,65,884	7,58,50,64,207
<i>Construction.</i>														
East Indian . . . . .	11	..	..	..	..	3,18,44,442	..	3,18,44,442	..	..	3,18,44,442	..	..	3,18,44,442
North Western . . . . .	12	6,091	..	..	6,091	57,16,081	..	57,16,081	..	..	57,16,081	..	..	57,16,081
<b>Total</b>		6,091	..	..	6,091	3,75,60,523	..	3,75,60,523	..	..	3,75,60,523	..	..	3,75,60,523
<b>Indian Government Railways worked by Indian States.</b>														
<i>Open lines.</i>														
Bezwada Extension . . . . .	13	50	..	..	50	18,14,655	..	18,14,655	..	..	18,14,655	..	..	18,14,655
Jodhpur (British Section)	14	1,44,702	..	..	1,44,702	1,25,67,506	..	1,25,67,506	..	18,43,282	1,44,10,788	..	..	1,44,10,788

Dhone Kurnool . . . . .	15	--	..	..	--	27,97,972	..	27,97,972	..	..	27,97,972	..	..	27,97,972
Total . . . . .		1,44,752	..	..	1,44,752	1,71,80,133	..	1,71,80,133	..	18,43,282	1,90,23,415	..	..	1,90,23,415
<i>Constructions.</i>														
Jodhpur (British Section)	16	-16,024	..	..	-16,024	12,44,430	..	12,44,430	..	..	12,44,430	..	..	12,44,430
Miscellaneous— Railway Clearing Accounts Office . . . . .	17	-29,811	..	..	-29,811	(g)	..	..	..	..	..	..	..	..
TOTAL COMMERCIAL LINES . . . . .		9,83,24,046	..	..	9,83,24,046	5,87,39,76,390	2,11,44,296	5,89,51,20,686	7,82,21,111	5,85,50,080	6,03,18,91,877	2,00,14,66,582	39,04,65,884	7,64,28,92,575
<b>STRATEGIC LINES.</b>														
<i>Open lines.</i>														
North Western . . . . .	18	1,64,875	..	..	1,64,875	(h) 32,55,73,479	..	32,55,73,479	..	..	32,55,73,479	..	..	32,55,73,479
Frontier Railway Reserve	19	..	..	..	..	33,523	..	33,523	..	..	33,523	..	..	33,523
TOTAL STRATEGIC LINES . . . . .		1,64,875	..	..	1,64,875	32,56,07,002	..	32,56,07,002	..	..	32,56,07,002	..	..	32,56,07,002
TOTAL CENTRAL GOVERNMENT . . . . .		9,84,88,921	..	..	9,84,88,921	6,19,95,83,392	2,11,44,296	6,22,07,27,688	7,82,21,111	5,85,50,080	6,35,74,98,879	2,00,14,66,582	39,04,65,884	7,96,84,99,577

- (a) Includes Rs. 72,902 transferred from E. I. Railway.
- (b) See footnote (a) of Account No. 23-A (Page 94).
- (c) Excludes Rs. 4,89,133 and Rs. 72,902 transferred to M. & S. M. and B. A. Railways respectively and includes Rs. 27,944 transferred from N. W. Railway.
- (d) Excludes Rs. 2,497 transferred to Railway Collieries and includes Rs. 4,89,133 and Rs. 13,016 transferred from E. I. and N. W. Railways respectively.
- (e) Excludes Rs. 25,130 and Rs. 11,705 transferred to E. I. & M. & S. M. Railways respectively and includes Rs. 5,117 transferred from Railway Clearing Accounts Office.
- (f) Includes Rs. 2,497 transferred from M. & S. M. Railway.
- (g) Excludes Rs. 5,117 transferred to N. W. Railway.
- (h) Excludes Rs. 2,814 and Rs. 1,311 transferred to E. I. and M. & S. M. Railways respectively.
- (i) A sum of £2 million, representing the B.B. & C.I. Railway Company's share Capital paid off during 1941-42, has been converted at the average rate of exchange relating to January, 1942.
- (j) A sum of £2,575,000, representing the G.I.P. Railway Company's share Capital paid off during 1925-26, has been converted at the average rate of exchange relating to that year.
- (k) A sum of £1,500,000, representing part of the M. & S. M. Railway Company's share Capital paid off during 1944-45, has been converted at the average rate of exchange for April 1944.
- (l) A sum of £1 million, representing the S.I. Railway Company's share Capital paid off during 1944-45, has been converted at the average rate of exchange for April 1944.

*Abstract.*

Rs.

Direct Government Outlay . . . . .	9,84,95,599
From Capital contributed by Companies or Indian States, etc., vide Account No. 23-A	—6,678
<b>Total Capital Outlay Outside Revenue Account as provided in the Railway Programme</b>	<b>9,84,88,921</b>

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

Railways.	During the year 1945-46.						To end of the year 1945-46.						Remarks.
	Share Capital.	Debentures and debenture stock.		Total (columns 2 +4) converted into Rs.	Contribution from Indian States.	Total.	Share and stock capital.	Debentures and debenture stock.		Total (columns 8 + 10) converted into Rs.	Contribution from Indian States and District Boards, etc.	Total.	
		Nominal amount.	Cash received.					Nominal amount.	Cash received.				
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	£	£	£	Rs.	Rs.	Rs.	£	£	£	Rs.	Rs.	Rs.	
Bengal Nagpur . . . . .	..	—500	—487	—6,678	..	—6,678	..	..	..	..	..	(a)	
Bombay, Baroda and Central India	..	..	..	..	..	..	..	..	..	..	1,27,96,848	1,27,96,848	
South Indian . . . . .	..	..	..	..	..	..	..	..	..	..	80,46,952	80,46,952	
Bengal Assam (Jorhat) . . . . .	..	..	..	..	..	..	..	..	..	..	3,00,496	3,00,496	
Total . . . . .	..	—500	—487	—6,678	..	—6,678	..	..	..	..	2,11,44,296	2,11,44,296	

(a) A sum of Rs. 629 representing difference in exchange and discount on debentures has been dropped without financial adjustment.

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 railways. The main methods of purchase were :—

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

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

price payable by Government on the purchase of the Lines, the issue of these new capital stocks by the Companies should more properly be looked upon as a double transaction representing—

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

The liabilities in question were accordingly included in column 2 of this Account and also in column 8 of Account No. 23-A. In Account No. 23 while the rupee equivalents of the amounts were shown at 1s. 6d. to the rupee in column 12 against the individual railways concerned, those shown in column 7 were converted at the rates of exchange provided in the respective contracts. The difference resulting from the 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 up to 31st March 1932. Consequently the redemption of capital after 31st March 1924 has not been taken into account in arriving at the liability incurred in the purchase of railways for the purpose of calculating the capital outlay.

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

Class and name of Railway.	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 or Share Capital.	Debentures stock outstanding.	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 columns 7 and 9.
			Share Capital.	Debentures and Debenture Stock.	Terminable Annuities.		Initial Amount undergoing redemption.	Amount redeemed to end of 31st March 1924.		
1	2	3	4	5	6	7	8	9	10	11
<b>Central Government—</b>	£	£	£	£	£	£	£	£	£	£
<b>INDIAN GOVERNMENT RAILWAYS—</b>										
Bengal Assam (including Bengal Central)	612,863	348,666	512,160	67,713	541,054	316,109	2,849,847	650,041	4,932,303	(a) 3,966,153
Bombay, Baroda and Central India	2,000,000	..	10,089,146	2,467,757	..	..	..	..	14,556,903	(b) 14,556,903
East Indian (including Oudh and Rohilkhand)	..	1,435,650	5,243,778	8,555,880	7,574,356†	4,624,530*	25,467,634	6,464,419	48,277,298	(c) 37,188,349
Great Indian Peninsula (including Indian Midland Railway).	7,998,210	2,701,450	524,711	3,263,216	..	..	33,109,218	10,767,809	47,596,805	(d) 36,828,996
North Western (old Sindh, Punjab and Delhi Railway)	..	..	..	..	4,911,621	2,595,624	9,097,908	1,966,883	14,009,529	(e) 9,447,022
Madras and Southern Mahratta (old Madras Railways)	2,793,353‡	..	..	894,712	..	..	11,319,558	1,899,526	15,007,623	(f) 13,108,097
South Indian	1,000,000‡	425,000	3,221,731	1,079,438	..	..	..	..	5,726,169	(g) 5,726,169
Grand Total	14,404,426	4,910,706	19,591,526	16,328,716	13,027,031	7,536,263	81,844,165	21,748,678	150,106,630	120,821,689

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

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

‡Includes £1,500,000 and £1,000,000 on account of the capital stocks of the Madras and Southern Mahratta and South Indian Railways, respectively; vide paragraph 2 of Notes on pages 94 and 95.

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

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

B. and BB. Railway Capital and Revenue Accounts.

CENTRAL AND PROVINCIAL GOVERNMENTS IN INDIA, FOR THE YEAR 1945-46.

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

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

Years.	EXPENDITURE OUTSIDE THE REVENUE ACCOUNT NOW PROVIDED IN THE RAILWAY PROGRAMME.			Expenditure debited to Famine Relief and Insurance.	Expenditure provided from Central and Provincial Revenue. (Account No. 23).	Total Construction Expenditure.	Liabilities involved in the purchase of Railways. (Account No. 23-B).	Grand Total.
	Direct Government outlay.	From Capital contributed by Companies and Indian States. (Account No. 23-A).	Total.					
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Prior to 1876-77 . . . . .	12,36,08,565	..	12,36,08,565	..	..	12,36,08,565	..	12,36,08,565
1876-77 . . . . .	2,99,56,065	..	2,99,56,065	..	77,643	3,00,33,708	..	3,00,33,708
1877-78 . . . . .	4,18,11,105	..	4,18,11,105	..	2,79,600	4,20,90,705	..	4,20,90,705
1878-79 . . . . .	3,63,02,010	..	3,63,02,010	..	68,010	3,63,70,020	..	3,63,70,020
1879-80 . . . . .	3,37,59,255	..	3,37,59,255	..	1,39,76,130	4,77,35,385	49,59,64,417	54,36,99,802
1880-81 . . . . .	3,07,60,666	..	3,07,60,666	..	2,45,42,220	5,53,02,886	—8,08,040	5,44,94,846
1881-82 . . . . .	2,28,45,930	..	2,28,45,930	68,24,025	37,82,475	3,34,52,430	—1,46,400	3,33,06,030
1882-83 . . . . .	2,03,91,945	..	2,03,91,945	—13,31,280	32,44,965	2,23,05,630	—89,333	2,22,16,297
1883-84 . . . . .	3,09,70,905	..	3,09,70,905	64,92,480	10,65,135	3,85,28,520	—75,000	3,84,53,520
1884-85 . . . . .	3,52,61,550	..	3,52,61,550	94,64,565	26,35,005	4,73,61,120	5,77,79,027	10,51,40,147
1885-86 . . . . .	4,71,28,290	..	4,71,28,290	58,90,005	63,20,550	5,93,38,845	—8,50,813	5,84,88,032
1886-87 . . . . .	5,14,66,635	..	5,14,66,635	19,99,995	18,30,785	5,52,97,395	18,45,04,147	23,98,01,542
1887-88 . . . . .	—15,77,069	5,18,83,517	5,03,06,448	..	8,09,460	5,11,15,908	—24,23,200	4,86,92,708
1888-89 . . . . .	3,59,98,822	66,52,049	4,26,50,871	..	2,24,010	4,28,74,881	—24,99,867	4,03,75,014
1890 . . . . .	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	..	-11,750	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	16,32,350	1,32,84,001	-27,48,307	4,05,35,694
1892-93	3,89,57,184 (a)	54,50,935 (a)	4,44,08,119 (a)	98,44,680	33,94,860	5,76,47,659	-28,39,107	5,48,08,552
1893-94	5,26,89,551	7,91,13,985	13,18,03,536	1,06,09,545	7,39,020	11,31,52,101	-29,33,027	14,02,19,074
1894-95	4,02,35,325	81,00,080	4,83,35,405	55,68,075	1,98,095	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	1,58,99,195	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	1,10,34,647	7,37,89,961	..	-7,81,020	7,30,08,941	(u) 54,87,34,881	62,17,43,822
1901-02	6,05,74,757	1,76,68,888	7,82,43,645	..	-10,00,635	7,72,43,010	-83,85,267	6,88,57,743
1902-03	6,13,75,930	3,18,82,764	9,32,58,694	24,375	8,19,885	9,41,02,954	-86,62,333	8,54,40,621
1903-04	9,03,12,353	-8,908	9,03,03,445	14,49,075	3,98,250	9,21,50,770	-89,93,787	8,31,56,983
1904-05	7,57,13,475	2,93,64,540	10,50,78,015	17,37,180	93,750	10,69,08,945	-93,05,440	9,76,03,505
1905-06	13,02,21,570	2,48,74,005	15,50,95,575	8,29,170	1,07,925	15,60,32,670	19,01,44,920	34,61,77,590
1906-07	14,08,76,385	-17,760	14,08,58,625	51,630	48,540	14,09,58,795	-99,51,720	13,10,07,075
1907-08	12,51,51,786	3,15,67,867	15,67,19,653	98,415	-29,69,625	15,38,48,443	1,82,33,561	17,20,82,004
1908-09	6,92,58,825	7,94,22,495	14,86,81,320	1,053	6,225	14,86,88,598	15,92,11,600	30,79,00,198
1909-10	8,37,29,420	3,70,97,590	12,08,27,010	1,80,225	18,690	12,10,25,925	-1,23,92,933	10,86,32,992
1910-11	11,88,91,275	3,44,14,170	15,33,05,445	5,53,425	11,925	15,38,70,795	6,58,28,253	21,96,99,048
1911-12	11,93,19,630	..	11,93,19,630	6,64,125	12,540	11,99,96,295	-1,33,52,693	10,66,43,602
1912-13	14,08,16,745	76,21,995	14,84,38,740	6,21,165	63,990	14,91,23,895	-1,44,84,880	13,46,39,015
<b>Total carried over</b>	<b>2,28,27,89,493</b>	<b>60,36,33,666</b>	<b>2,88,64,23,164</b>	<b>7,86,22,683</b>	<b>6,19,78,613</b>	<b>3,02,70,24,460</b>	<b>1,80,83,23,019</b>	<b>4,83,53,47,479</b>

For footnote (a) & (u) see page 103.

Years.	EXPENDITURE OUTSIDE THE REVENUE ACCOUNTS NOW PROVIDED IN THE RAILWAY PROGRAMME.			Expenditure debited to Famine Relief and Insurance.	Expenditure provided from Central and Provincial Revenue. (Account No. 23).	Total Construction Expenditure.	Liabilities involved in the purchase of Railways. (Account No. 23-B).	Grand Total.
	Direct Government outlay.	From capital contributed by companies and Indian States. (Account No. 23-A).	Total.					
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	2,28,27,89,498	60,36,33,666	2,88,64,23,164	7,86,22,683	6,19,78,613	3,02,70,24,460	1,80,83,23,019	4,83,53,47,479
1913-14	11,13,00,388	7,18,11,825	18,31,12,213	1,28,640	21,210	18,32,62,063	—1,48,89,507	16,83,72,556
1914-15	11,30,41,396	5,98,88,695	17,29,30,091	—19,665	6,885	17,29,17,311	—1,56,83,040	15,72,34,271
1915-16	1,99,42,956	4,79,35,690	6,78,78,646	—2,895	18,945	6,78,94,696	—1,34,38,973	5,44,55,723
1916-17	2,98,05,485	—1,25,000	2,96,80,485	—7,140	33,060	2,97,06,405	—1,80,85,973	1,16,20,432
1917-18	5,88,72,474	—2,14,74,256	3,73,98,218	—300	—11,493	3,73,86,425	—2,06,49,360	1,67,37,065
1918-19	8,05,75,044	—1,99,30,074	6,06,44,970	—285	80,642	6,07,25,327	—1,88,03,187	4,19,22,140
1919-20	14,87,99,287	—57,09,050	14,30,90,237	..	1,04,249	14,31,94,486	—1,94,55,213	12,37,39,273
1920-21	26,46,44,404	—57,16,214	25,89,28,190	—60,841	19,68,447	26,08,35,796	—2,18,83,200	23,89,52,596
Total to end of 1920-21	3,10,97,70,932	73,03,15,282	3,84,00,86,214	7,86,60,197	6,42,00,558	3,98,29,46,969	1,66,54,34,566	5,64,83,81,535
Deduct—Expenditure from Provincial Revenues.	..	..	..	..	32,65,601	32,65,601	..	32,65,601
Total Expenditure of Central Government to 31st March 1921.	3,10,97,70,932	73,03,15,282	3,84,00,86,214	7,86,60,197	6,09,34,957	3,97,96,81,368	1,66,54,34,566	5,64,51,15,934
1921-22	22,40,38,085	56,02,894	22,96,40,979	..	..	22,96,40,979	—2,05,56,280	20,90,84,699
1922-23	18,81,19,858	—35,07,464	18,46,12,394	..	..	18,46,12,394	—1,97,62,733	16,48,49,661
1923-24	48,90,00,296	—28,09,97,393	20,80,02,903	..	..	20,80,02,903	—1,32,79,880	19,47,23,023
1924-25	18,79,45,395	—5,37,23,702	13,42,21,693	..	..	13,42,21,693	—1,25,840	13,40,95,853
1925-26	19,30,58,782	—5,46,081	19,25,12,701	..	..	19,25,12,701	—1,21,707	19,23,90,994



1926-27	29,85,92,689	-2,63,14,150	27,22,78,539	..	..	27,22,78,539	-1,08,667	27,21,69,872
1927-28	33,14,98,843	(i)-61,29,496	32,53,69,347	..	..	32,53,69,347	-1,02,947	32,52,66,400
1928-29	29,34,91,954	(j)-3,29,85,439	26,05,06,515	..	..	26,05,06,515	-1,08,493	26,03,98,022
1929-30	30,15,89,999	2,43,676	30,18,33,675	..	..	30,18,33,675	-1,17,587	30,17,16,088
1930-31	13,20,87,336	..	13,20,87,336	..	..	13,20,87,336	-1,21,994	13,19,65,342
1931-32	{ (b)-7,55,02,484	(k) 6,43,58,929	-1,11,43,555	..	..	-1,11,43,555	(v) 8,30,56,815	7,19,13,260
	{ 6,75,63,463	-6,63,212	6,69,00,251	..	..	6,69,00,251	-1,32,089	6,67,68,162
1932-33	-72,56,706	79,70,964	7,14,258	..	..	7,14,258	..	7,14,258
1933-34	-1,81,48,888	{ -23,95,841	-2,05,44,729	..	..	-2,05,44,729	..	-2,05,44,729
		{ (l)-1,85,000	-1,85,000	..	..	-1,85,000	..	-1,85,000
1934-35	{ (c) 5	..	5	..	..	5	..	5
	{ 68,70,308	-43,57,556	25,12,752	..	..	25,12,752	..	25,12,752
1935-36	{ (d) 10,31,337	(m) -65,00,000	-54,68,663	..	..	-54,68,663	(w) -8,30,56,815	-8,85,25,478
	{ 2,61,29,065	-3,55,406	2,57,73,659	..	..	2,57,73,659	..	2,57,73,659
1936-37	1,44,87,298	{ (n) -42,19,257	-42,19,257	..	..	-42,19,257	..	-42,19,257
		{ -1,16,84,480	28,02,818	..	..	28,02,818	..	28,02,818
1937-38	{ (c) 1	(o) -1,03,71,580	-1,03,71,579	..	..	-1,03,71,579	..	-1,03,71,579
	{ ..	(p) 13,22,074	13,22,074	..	..	13,22,074	..	13,22,074
1938-39	{ (e)	..	-34,69,13,219	..	..	-34,69,13,219	..	-34,69,13,219
	{ -34,69,13,219	..	-34,69,13,219	..	..	-34,69,13,219	..	-34,69,13,219
1938-39	{ 2,51,85,569	-1,94,78,555	57,07,014	-4,39,086	-84,499	51,83,429	..	51,83,429
	{ (f)-45,57,561	..	-45,57,561	..	..	-45,57,561	..	-45,57,561
1938-39	{ ..	(q)-42,23,005	-42,23,005	..	..	-42,23,005	..	-42,23,005
	{ 6,43,84,239	-4,10,50,818	2,33,33,421	..	..	2,33,33,421	..	2,33,33,421
<b>Total carried over</b>	<b>5,50,24,66,596</b>	<b>30,01,25,384</b>	<b>5,80,25,91,980</b>	<b>7,82,21,111</b>	<b>6,08,50,458</b>	<b>5,94,16,63,549</b>	<b>1,61,08,96,349</b>	<b>7,55,25,59,898</b>

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

Year.	EXPENDITURE OUTSIDE THE REVENUE ACCOUNTS NOW PROVIDED IN THE RAILWAY PROGRAMME.			Expenditure debited to Famine Relief and Insurance.	Expenditure provided from Central and Provincial Revenue. (Account No. 23).	Total Construction Expenditure.	Liabilities involved in the purchase of Railways. (Account No. 23-B).	Grand Total.
	Direct Government outlay.	From Capital contributed by Companies and Indian States. (Account No. 23-A).	Total.					
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	5,50,24,66,596	30,01,25,384	5,80,25,91,980	7,82,21,111	6,08,50,458	5,94,16,63,549	1,61,08,96,349	7,55,25,60,898
1939-40	(c) 1 ..	(c) —4 (r) —1,12,14,055	—3 —1,12,14,055	.. ..	.. ..	—3 —1,12,14,055	.. ..	—3 —1,12,14,055
	4,71,09,926	..	4,71,09,926	..	—23,00,378	4,48,09,548	..	4,48,09,548
1940-41	2,31,31,907	..	2,31,31,907	..	..	2,31,31,907	..	2,31,31,907
	(c) 2	..	2	..	..	2	..	2
1941-42	(g) —52,25,575	(s) —1,64,31,736	—2,16,57,311	..	..	—2,16,57,311	..	—2,16,57,311
	(c) 1	..	1	..	..	1	..	1
	83,41,507	—4,87,57,826	—4,04,16,319	..	..	—4,04,16,319	46,377	—4,03,69,942
1942-43	(h) 1,92,10,415	(t) —2,52,83,955	—60,73,540	..	..	—60,73,540	..	—60,73,540
	23,95,98,987	—5,55,89,788	18,40,09,199	..	..	18,40,09,199	..	18,40,09,199
1943-44	8,70,64,220	—35,11,298	8,35,52,922	..	..	8,35,52,922	..	8,35,52,922
	(x) 5,32,387	(y) —19,46,921	—14,14,534	..	..	—14,14,534	..	—14,14,534
1944-45	18,15,99,804	—12,02,51,821	6,13,47,983	..	..	6,13,47,983	57,972	6,14,05,955
	(xx) —27,42,384	(yy) 40,13,623	12,71,239	..	..	12,71,239	..	12,71,239
	(c) —1	..	—1	..	..	—1	..	—1
1945-46	9,84,95,599	—6,678	9,84,88,921	..	..	9,84,88,921	..	9,84,88,921
	..	(z) —629	—629	..	..	—629	..	—629
Total	6,19,95,83,392	2,11,44,296	6,22,07,27,688	7,82,21,111	5,85,50,080	6,35,74,98,879	1,61,10,00,698	(zz) 7,96,84,99,577

COMBINED FINANCE AND REVENUE ACCOUNTS OF THE

- (a) Includes Madras and Southern Mahratta and Mysore State Railways train actions prior to 1893-94, of which the distribution for previous years is not available.
- (b) Made up of minus Rs. 6,65,00,000 representing share capital of Bombay, Baroda and Central India, South Indian and Madras and Southern Mahratta Railways, vide paragraph 2 of Explanatory Note on pages 94 and 95, minus Rs. 90, 02,490 on account of gain by exchange on Burma Railways share capital paid off in 1928-29, vide footnote (a) on page 158 of the Finance and Revenue Accounts for 1932-33 and Rs. 6 due to rounding of annas and pias.
- (c) Due to rounding of annas and pias in individual railway account.
- (d) Made up of (i) Rs. 65,00,000 representing the difference between the rupee equivalents at the contract rate and the statutory rate of the ₹4½ million share capital of the B. B. & C. I., M. & S. M. & S. I. Railways, and (ii) Rs. 144 representing old survey outlay on 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. 69,30,443 brought on without financial adjustment on account of Tanjore District Board Railway taken over from the District Board.
- (k) Includes Rs. 6,65,00,000 mentioned at (b) above.
- (l) Represents contribution by Palampur Durbar omitted without financial adjustment.
- (m) Reduction is due to adoption of statutory rate for the capital stocks of Bombay, Baroda and Central India, Madras and Southern Mahratta and South Indian Railways referred to at (b) above, vide footnote (d) on page 142 of the Finance and Revenue Accounts for 1935-36.
- (n) Represents gain by exchange and net premium and discount on debentures discharged, vide footnote (c) on page 144 of the Finance and Revenue Accounts for 1936-37.
- (o) Ditto Ditto vide footnote (b) and Re. 1 due to rounding, vide—footnote (d) on page 114 of the Finance and Revenue Accounts for 1937-38.
- (p) Represents capital at charge of the Jorhat Railway which became the property of the Central Government from 1st April 1937. Rs. 3 were dropped from the figure without financial adjustment in 1939-40.
- (q) Represents gain by exchange and net premium and discount on debentures discharged, vide footnotes (e) and (d) on page 114 of the Finance and Revenue Accounts for 1938-39.
- (r) Vide footnote (h) on page 110 of the Finance and Revenue Accounts 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, 1941-42.
- (t) Made up of minus Rs. 24,30,438, Rs. 32,09,438, Rs. 1,92,10,415, Rs. 3,90,456 and Rs. 43,208 vide footnotes (a), (d), (e), (f) and (g) on page 61 of the Finance and Revenue Accounts for 1942-43.
- (u) Includes ₹2,575,000 representing Great Indian Peninsula Railway Company's Share Capital converted at the average rate of exchange in the accounts for 1925-26.
- (v) Net addition due to reconversion of sterling figures in Account No. 23-B, vide paragraph 7 of Explanatory Note on page 91.
- (w) Net reduction due to reconversion of sterling figures in Account No. 23-B, vide para. 7 of Explanatory Note on page 91.
- (x) Vide footnote (d) on page 84 of the Finance and Revenue Accounts for 1943-44.
- (xx) Vide footnote (e) on page 88 of the Finance and Revenue Accounts for 1944-45.
- (y) Made up of minus Rs. 1,26,914, Rs. 3,09,253, Rs. 5,32,387 and Rs. 9,78,367 vide footnotes (b), (d) and (e) on page 84 of the Finance and Revenue Accounts for 1943-44.
- (yy) Made up of minus Rs. 4,139, Rs. 4,33,392, and Rs. 6,43,478 and plus Rs. 23,52,248, Rs. 27,42,384 vide footnotes (a), (b), (c), (d) and (e) on page 88 of the Finance and Revenue Accounts for 1944-45.
- (z) Vide footnote (a) on page 94.
- (zz) For purposes of adjustment of interest the capital outlay is distributed as follows:—

	Rs.								Rs.
Total capital outlay .. .. .	7,96,84,99,577	Specific Debt	..	..	..	..	..	..	1,26,16,82,667
Deduct—Capital contributed by Companies and Indian States, etc. .. .. .	2,11,44,296	Non-Specific Debt	..	..	..	..	..	..	6,68,56,72,614
Total	7,94,73,55,281	Total							7,94,73,55,281

**ACCOUNT No. 24.—Statement of Gross Revenue Receipts, Expenditure and Net Revenue Receipts of Indian Government Railways for the year 1945-46.**

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

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

subsidy, which is payable, under their respective contracts, to the owners of the lines.

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

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

5. As a part of the scheme for the separation of Railway finances from the General finances the interest that accrues on the balances in the Depreciation Reserve and Reserve Funds, which are mainly held in deposit with the Central Government, is shown under Miscellaneous Receipts in Account No. 28. The contribution from Railway Revenue to the Depreciation Reserve Fund and the expenditure incurred from that Fund on renewals and replacements are exhibited separately under Working Expenses. The latter being appropriation from the Depreciation Reserve Fund, is deducted to bring out the final debits to Working Expenses.

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
<b>GENERAL GOVERNMENT.</b>	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Commercial Lines</b>								
<i>Indian Government Railways</i>								
Bengal Assam	8,59,33,852	4,97,22,403	13,73,24,356	27,29,80,611	1,10,39,959	28,40,20,570	—39,27,819	28,00,92,751
Bengal Nagpur	5,03,85,948	3,45,37,499	11,96,75,153	20,45,98,600	32,61,519	20,78,60,119	11,40,384	20,90,00,503
Bombay, Baroda and Central India.	8,69,38,705	1,58,44,385	10,67,22,483	20,95,05,573	58,41,483	21,53,47,056	—19,41,711	21,34,05,345
East Indian	14,61,53,468	6,01,55,692	21,08,79,678	41,71,88,838	82,77,271	42,54,66,109	—45,29,543	42,09,36,566
Great Indian Peninsula	11,20,12,485	4,48,24,780	18,21,04,899	33,89,42,164	88,74,524	34,78,16,688	—26,73,976	34,51,42,712
Madras and Southern Mahratta.	7,06,50,993	2,60,04,037	8,75,70,125	18,42,26,155	56,96,727	18,99,21,882	—9,96,072	18,89,25,810
North Western	13,36,32,604	5,46,86,509	15,48,27,879	34,31,46,992	1,14,99,629	35,46,46,621	—2,95,026	35,43,51,595
Oudh Tirhut	3,68,95,920	71,85,826	3,81,65,491	8,22,47,237	—1,52,187	8,20,95,050	—27,52,429	7,93,42,621
South Indian	6,14,30,514	1,13,01,043	5,57,33,760	12,84,65,317	53,38,771	13,38,04,088	—9,11,536	13,28,92,552
<b>Total</b>	<b>78,40,34,489</b>	<b>30,42,62,174</b>	<b>1,09,30,03,824</b>	<b>2,18,13,00,487</b>	<b>5,96,77,696</b>	<b>2,24,09,78,183</b>	<b>—1,68,87,728</b>	<b>2,22,40,90,455</b>
<i>Indian Government Railways worked by Indian States.</i>								
Bezwada and Dhonc Kurnool.	7,72,323	3,23,754	14,69,657	25,65,734	25,369	25,91,103	..	25,91,103
Jodhpur (British Section). Contribution to Depreciation Reserve Fund on account of Indian Government Railways worked by Indian States and miscellaneous.	36,01,861	4,20,424	33,91,582	74,13,867	1,39,841	75,53,708	—56,481	74,97,227
<b>Total</b>	<b>43,74,184</b>	<b>7,44,178</b>	<b>48,61,239</b>	<b>99,79,601</b>	<b>1,65,210</b>	<b>1,01,44,811</b>	<b>—56,481</b>	<b>1,00,88,330</b>
<b>Total Commercial Lines</b>	<b>78,84,08,673</b>	<b>30,50,06,352</b>	<b>1,09,78,65,063</b>	<b>2,19,12,80,088</b>	<b>5,98,42,906</b>	<b>2,25,11,22,994</b>	<b>—1,69,44,209</b>	<b>2,23,41,78,785</b>
<b>Strategic Lines</b>								
North Western	80,42,182	10,97,746	1,32,81,804	2,24,21,732	7,75,377	2,31,97,109	..	2,31,97,109
<b>Grand Total</b>	<b>79,64,50,855</b>	<b>30,61,04,098</b>	<b>1,11,11,46,867</b>	<b>2,21,37,01,820</b>	<b>6,06,18,283</b>	<b>2,27,43,20,103</b>	<b>—1,69,44,209</b>	<b>2,25,73,75,894</b>

(a) Includes Rs. 4,64,11,775 on account of Gross Earnings of worked lines.

(b) Includes Rs. 2,59,74,134 on account of share of Working Expenses of worked lines.

(c) This is made up as follows:—

	Rs.
Net earnings .. .. .	2,04,37,641
Payment of dividend, etc. to Tanjore and Salim District Board, etc. .. .. .	23,33,238
Payment to the late B. & N. W. Railway Company on Account of arrears of net earnings.	8,08,050
Rebate, subsidy, etc. .. .. .	59,996
	<u>2,36,38,925</u>

## and NET REVENUE RECEIPTS of INDIAN GOVERNMENT RAILWAYS for the year 1945-46.

Expenditure.								Net Receipts (Column 9 minus Column 17).	Percent- age of working expenses (columns 10+11) on earnings (column 7). (d)
Ordinary Working Expenses (Column 10 of Account No. 24-A).	Appropri- ation to Deprecia- tion Reserve Fund.	Renewals and Replace- ments.	Deduct. Expenditure from Depre- ciation Reserve Fund.	Payments to worked lines.	Gross Working Expenses.	Suspense.	Gross Expenditure.		
10	11	12	13	14	15	16	17	18	19
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
21,84,33,704	1,82,75,855	1,10,17,998	1,10,17,998	19,79,472	23,86,89,031	2,22,709	23,89,11,740	4,11,81,011	83.34
16,92,39,532	2,16,53,887	2,01,79,518	2,01,79,518	91,139	19,09,84,558	38,32,020	19,48,16,578	1,41,83,925	91.84
12,67,95,825	1,75,47,132	79,21,378	79,21,378	35,10,484	14,78,53,441	5,02,155	14,83,55,596	6,50,49,749	67.03
27,00,13,561	3,07,18,831	1,96,47,244	1,96,47,244	..	30,07,32,392	38,31,640	30,45,64,032	11,63,72,534	70.68
20,84,86,339	2,58,92,496	2,20,57,847	2,20,57,847	39,49,529	23,83,28,364	88,859	23,84,17,223	10,67,25,489	67.39
9,05,43,824	1,17,50,907	46,52,386	46,52,386	20,58,001	10,43,52,732	13,09,948	10,56,62,680	8,32,63,130	53.86
22,81,01,319	2,32,88,676	2,48,10,565	2,48,10,565	53,79,573	25,67,69,568	6,50,718	25,74,20,286	9,69,31,309	70.88
2,62,90,740	50,91,647	18,03,751	18,03,751	8,09,051	3,21,90,438	12,37,871	3,34,28,309	4,59,14,312	38.23
6,66,07,785	93,25,428	40,21,384	40,21,384	58,62,676	8,17,95,889	-2,39,534	8,15,56,355	5,13,36,197	56.75
1,40,45,12,629	16,35,44,859	11,61,12,071	11,61,12,071	2,36,38,925	1,59,16,96,413	1,14,36,386	1,60,31,32,799	62,09,57,656	69.97
14,00,515	..	1,405	..	..	14,01,920	..	14,01,920	11,89,183	57.02
35,84,663	..	1,25,259	..	..	37,09,922	-1,08,275	36,01,647	38,95,580	50.88
..	(d) 3,35,652	..	1,26,664	..	2,08,988	4,33,355	6,42,343	-6,42,343	..
49,85,178	3,35,652	1,26,664	1,26,664	..	53,20,830	3,25,080	56,45,910	44,42,420	52.45
1,40,94,97,807	16,38,80,511	11,62,38,735	11,62,38,735	2,36,38,925	1,59,70,17,243	1,17,61,466	1,60,87,78,709	62,54,00,076	69.89
2,96,12,488	66,09,104	38,87,134	38,87,134	..	3,62,21,592	..	3,62,21,592	-1,30,24,483	-156.15
(b) 1,43,91,10,295	17,04,89,615	12,01,25,869	12,01,25,869	(c) 2,36,38,925	1,63,32,38,835	1,17,61,466	1,64,50,00,301	61,23,75,593	70.77

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

		Rs.
Jodhpur (British Section)	..	2,58,776
B.E. & D.K.	..	76,376
		<u>3,35,652</u>

Class and name of Railway.	Abstract A. Maintenance of Structural Works.	Abstract B. Maintenance and Supply of Locomotive Power.	Abstract C. Maintenance of Carriage and Wagon Stock.	Abstract D. Maintenance and Working of Ferry Steamers and Harbours.	Abstract E. Expenses of Traffic Department.	Abstract F. Expenses of General Departments.	Abstract G. Miscellaneous Expenses.	Abstract H. Expenses of Electrical Department.	Total Ordinary Working Expens- es (Column 10 of Account No. 24).
1	2	3	4	5	6	7	8	9	10
<b>CENTRAL GOVERNMENT.</b>	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Commercial Lines</b>									
<i>Indian Government Railways</i>									
Bengal Assam . . . . .	3,94,77,413	5,10,36,136	3,02,35,347	14,69,518	3,35,60,359	1,06,43,916	4,53,87,126	66,23,889	21,84,33,704
Bengal-Nagpur . . . . .	2,18,46,996	5,57,04,526	3,24,44,405	11,64,281	2,00,77,448	72,83,167	2,67,59,741	39,58,968	16,92,39,532
Bombay, Baroda and Central India . . . . .	1,28,92,921	3,91,84,880	2,23,53,094	..	1,42,16,532	79,94,916	2,27,20,603	74,32,879	12,67,95,825
East Indian . . . . .	3,75,42,650	9,14,77,189	3,47,66,142	1,28,382	4,19,13,572	1,31,23,910	4,30,59,283	80,02,433	27,00,13,561
Great Indian Peninsula . . . . .	2,43,96,326	7,03,40,243	3,04,73,395	..	2,91,90,799	85,63,095	3,06,12,169	1,49,10,312	20,84,86,339
Madras and Southern Mahratta . . . . .	1,51,35,297	2,81,81,965	96,46,034	..	1,22,84,375	44,25,563	1,75,75,964	32,94,626	9,05,43,824
North Western . . . . .	1,94,32,460	10,76,27,764	3,36,50,349	..	2,45,46,982	1,15,44,957	2,56,51,237	56,47,570	22,81,01,319
Oudh Tirhut . . . . .	63,40,977	—52,86,094	30,38,681	13,44,523	76,84,701	28,04,285	87,59,224	16,04,443	2,62,90,740
South Indian . . . . .	1,94,37,036	1,38,22,192	39,25,524	5,77,838	1,00,73,986	37,79,210	1,22,01,277	27,90,722	6,66,07,785
Total . . . . .	19,65,02,076	45,20,88,801	20,05,32,971	46,84,542	19,35,48,754	7,01,63,019	23,27,26,624	5,42,65,842	1,40,45,12,629
<i>Indian Government Railways worked by Indian States.</i>									
Bezwada and Dhone Kurnool . . . . .	1,87,246	4,56,417	2,96,548	..	2,08,627	1,03,630	1,23,301	24,746	14,00,515
Jodhpur (British Section) . . . . .	5,87,434	9,77,171	1,66,579	..	6,03,161	2,62,719	8,74,890	1,12,709	35,84,663
Total . . . . .	7,74,680	14,33,588	4,63,127	..	8,11,788	3,66,349	9,98,191	1,37,455	49,85,178
Total Commercial Lines . . . . .	19,72,76,756	45,35,22,389	20,09,96,098	46,84,542	19,43,60,542	7,05,29,368	23,37,24,815	5,44,03,297	1,40,94,97,807
<i>Strategic Lines</i>									
North Western . . . . .	31,03,340	1,49,54,307	33,50,277	..	30,20,429	15,69,195	28,86,924	7,28,016	2,96,12,488
Grand Total . . . . .	20,03,80,096	46,84,76,696	20,43,46,375	46,84,542	19,73,80,971	7,20,98,563	23,66,11,739	5,51,31,313	1,43,91,10,295

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.

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

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

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

5. The balance of the Depreciation Reserve Fund was utilised temporarily to meet losses in working the Railways. In 1931-32, 1932-33, 1933-34, 1934-35 and 1935-36 the amounts

withdrawn on this account were Rs. 4,24,99,683, 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.

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

It was also held that the investment made in the Branch Line Shares from Capital Programme should more properly be treated as investment of the Depreciation Reserve Fund 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 P.A.C. which examined the accounts for 1941-42, the advances to Branch Line Companies as well as the investments made in the Branch Line Shares amounting to Rs. 40,38,062, were transferred to the Railway Reserve Fund in 1942-43 as such investments should more correctly be treated as investments of the Railway Reserve Fund balances.

7. A sum of Rs. 32,26,416, representing the cost of abandoned assets which was held in the books of the Controller of Railway Accounts [now Railway Board (Accounts)], was debited to the Fund in 1937-38.

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

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

**No. 25.—STATEMENT of APPROPRIATIONS to and from the RAILWAY DEPRECIATION RESERVE FUND during and to end of the year 1945-46 and the BALANCE at the commencement and at the close of the year.**

Name of Railway. 1	Balance on 1st April 1945.		During 1945-46.		To end of 1945-46.		Balance on 31st March 1946.	
	At Debit. 2	At Credit. 3	Receipts. 4	Withdrawals. 5	Receipts. 6	Withdrawals. 7	At Debit. 8	At Credit. 9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>CENTRAL GOVERNMENT COMMERCIAL LINES.</b>								
<b>Indian Government Railways</b>								
Bengal Assam . . . . .	..	(a) 9,15,31,431	1,82,75,855	1,10,17,998	28,09,74,315	18,21,85,027	..	9,87,89,288
Bengal Nagpur . . . . .	..	(b) 12,37,95,286	2,16,53,887	2,01,79,518	31,42,65,858	18,89,96,203	..	12,52,69,655
Bombay, Baroda and Central India . . . . .	..	10,46,66,845	1,75,47,132	79,21,378	29,35,52,908	17,92,60,309	..	11,42,92,599
East Indian . . . . .	..	(c) 17,84,76,579	3,07,18,831	1,96,47,244	52,75,09,714	33,79,61,548	..	18,95,48,166
Great Indian Peninsula . . . . .	..	16,15,11,981	2,58,92,496	2,20,57,847	41,99,86,545	25,46,39,913	..	16,53,46,630
Madras & Southern Mahratta . . . . .	..	(d) 6,99,65,124	1,17,50,907	46,52,386	20,30,17,397	12,59,53,752	..	7,70,63,645
North Western . . . . .	..	(e) 16,31,30,508	2,32,88,676	2,48,10,565	45,53,58,066	29,37,49,447	..	16,16,08,619
Oudh Tirhut . . . . .	..	2,51,00,052	(g) 71,48,551	18,03,751	6,01,36,537	2,96,91,685	..	3,04,44,852
South Indian . . . . .	..	6,12,54,056	93,25,428	40,21,384	16,27,97,147	9,62,39,047	..	6,65,58,100
Total . . . . .	..	97,94,31,862	16,56,01,763	11,61,12,071	2,71,75,98,487	1,68,86,76,933	..	1,02,89,21,554
<b>Indian Government Railways Worked by Indian States.</b>								
Contribution to Depreciation Fund on account of Government Railways worked by Indian States.	..	34,83,751	3,35,652	1,26,664	93,80,136	56,87,397	..	36,92,739
Total . . . . .	..	34,83,751	3,35,652	1,26,664	93,80,136	56,87,397	..	36,92,739
Withdrawal from Depreciation Fund to meet the loss on the working of Railways and repayment thereof.	..	..	..	..	31,49,91,468	31,49,91,468	..	..
Value of abandoned assets written off from Capital Account . . . . .	32,26,416	..	..	..	..	32,26,416	32,26,416	..
Total Commercial Lines . . . . .	32,26,416	98,29,15,613	16,59,37,415	11,62,38,735	3,04,19,70,091	2,01,25,82,214	32,26,416	1,03,26,14,293
<b>STRATEGIC LINES.</b>								
<b>Indian Government Railways</b>								
North Western . . . . .	..	(f) 4,24,35,229	66,09,104	38,87,134	10,76,91,372	6,25,34,173	..	4,51,57,199
Grand Total . . . . .	32,26,416	1,02,53,50,842	17,25,46,519	12,01,25,869	3,14,96,61,463	2,07,51,16,387	32,26,416	1,07,77,71,492

(a) Includes Rs. 40,437 transferred from E. I. Railway.

(b) Includes Rs. 36,54,392 transferred from E. I. Railway.

(c) Includes Rs. 27,944 transferred from N. W. Railway and excludes Rs. 36,54,392, Rs. 2,01,336 and Rs. 40,437 transferred to B. N., M. & S. M. and B. A. Railways respectively.

(d) Includes Rs. 2,01,336 and Rs. 13,016 transferred from E. I. and N. W. Railways respectively.

(e) Excludes Rs. 25,130 and Rs. 11,705 transferred to E. I. and M. & S. M. Railways respectively.

(f) Excludes Rs. 2,814 and Rs. 1,311 transferred to E. I. and M. & S. M. Railways respectively.

(g) Includes Rs. 20,56,904 recovered from the late B. and N. W. Railway Company on account of overaged Rolling Stock.



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

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

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

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

sum of Rs. 4,95,06,000 was drawn to meet the loss on the working of the Railways—see also paragraph 2 of the Explanatory Note on page 90.

During 1944-45 and 1945-46, Rs. 2,97,44,936 and Rs. 5,54,56,208 have been withdrawn from the fund to meet the replacement cost of Rolling Stock received subsequent to 1942-43 which was not covered by accumulation in the Depreciation Reserve Fund.

*Reserve Fund Investment Account.*

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

In 1942-43 the actual amount of investments from the Reserve Fund increased to the extent of Rs. 40,38,062 owing to the transfer of investments made in the previous years from the Depreciation Reserve Fund balances, *vide* sub-para. 2 of para. 6 of the explanatory note on page 107.

No. 25-A.—Account of Railway Reserve Fund for the year ended 31st March 1946.

BALANCE ON 1ST APRIL 1945.		RECEIPTS.			Total.	PAYMENTS.						Total.	BALANCE ON 31ST MARCH 1946.		
		A.—Railway Reserve Fund.		B.—Investments.		A.—Railway Reserve Fund.				B.—Investments.			Cash Balance.	Investments.	Gross Balance.
Cash Balance.	Investments.	Transfer from Revenue account.	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.	Investments.			
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
36,58,23,100	89,88,397	6,20,03,676	..	..	6,20,03,676	..	..	5,54,56,208	..	..	-6,50,000	5,48,06,208	37,30,20,568	83,38,397	38,13,58,965

(a) The face value of Railway shares, etc., held in the Reserve Fund Investment account was Rs. 77,27,800.

ACCOUNT No. 26.—Account of Interest Charges chargeable against the Net Revenue Receipts of Indian Government Railways for the year 1945-46.

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

It shows:—

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

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

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

3. The principal item in the statement is the interest on non-specific debt. As (except in the case of a certain amount of specific railway debt) no distinction is made in the accounts

CENTRAL AND PROVINCIAL GOVERNMENTS IN INDIA FOR THE YEAR 1945-46.

between loans raised for railway purposes and for the ordinary requirements of Government, the interest chargeable to Railways in respect of outlay that has been met from general borrowings and other resources (including the Revenue resources) of Government is calculated with reference to the rate of interest paid by Government on its borrowings as a whole. Since 1917, Government has had to pay a higher rate of interest on its borrowings than in previous years, and the interest on the non-specific portion of the railway debt therefore consists of (a) interest on all capital expenditure to end of 1916-17 at the average rate paid on borrowings to the end of that year (this rate was fixed at 3.3252 per cent. in perpetuity), and (b) interest on all capital expenditure in subsequent years at the average rate paid on the total borrowings of the subsequent period.

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

suitable addition was also made for the loss sustained through the tax-free concession attached to some of the loans. The changes made from 1930-31 are as follows:—

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

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

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

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

No. 26.—ACCOUNT of TOTAL INTEREST CHARGES chargeable against NET REVENUE RECEIPTS of INDIAN GOVERNMENT RAILWAYS for the year 1945-46.

Class and name of Railway.	Interest on Sterling Debt.	INTEREST ON CAPITAL CONTRIBUTED BY COMPANIES.			Total.	Converted into rupees at the average rate of exchange.	Interest on Capital provided by Government.	Interest on Rupee Debt and Annuities.	Grand Total.
		On Share Capital.	On Debentures and Debenture Stock.	Total.					
1	2	3	4	5	6	7	8	9	10
<b>CENTRAL GOVERNMENT.</b>	£	£	£	£	£	Rs.	Rs.	Rs.	Rs.
COMMERCIAL LINES									
Indian Government Railways—		**							
Bengal Assam . . . . .	..	7,057	..	7,057	7,057	94,257	2,70,47,994	14,96,843	2,86,39,094
Bengal Nagpur . . . . .	..	..	..	..	..	..	2,80,44,207	..	2,80,44,207
Bombay, Baroda and Central India . . . . .	..	..	..	..	..	..	1,99,17,072	51,31,663	2,50,48,735
East Indian . . . . .	..	..	..	..	..	..	3,89,23,719	1,56,64,283	5,45,88,002
Great Indian Peninsula . . . . .	..	..	..	..	..	..	2,59,76,103	1,12,51,700	3,72,27,803
Madras & Southern Mahratta . . . . .	..	..	..	..	..	..	1,53,28,062	44,11,715	1,97,39,777
North Western . . . . .	..	..	..	..	..	..	3,62,92,696	34,31,983	3,97,24,679
Oudh Tirhut . . . . .	(a)6,491	***55,662	..	55,662	62,153	8,30,140	98,44,869	10,19,378	1,16,94,387
Railway Collieries . . . . .	..	..	..	..	..	..	14,77,318	..	14,77,318
South Indian . . . . .	..	..	..	..	..	..	1,15,23,742	24,85,540	1,40,09,282
Total . . . . .	6,491	62,719	..	62,719	69,210	9,24,397	21,43,75,782	4,48,93,105	26,01,93,284

<b>Indian Government Railways worked by Indian States—</b>									
Bezwada and Dhone Kurnool . . . . .	..	..	..	..	..	..	1,57,246	..	1,57,246
Jodhpur (British Section) . . . . .	..	..	..	..	..	..	5,36,761	..	5,36,761
<b>Total</b> . . . . .	..	..	..	..	..	..	6,94,007	..	6,94,007
<b>Miscellaneous items—</b>									
Miscellaneous . . . . .	..	..	..	..	..	..	—25,090	..	—25,090
<i>Deduct</i> —Interest during period of construction charged to other Governments, Departments, etc.	..	..	..	..	..	..	(c) 1,23,329	..	1,23,329
<b>Total Commercial Lines</b> . . . . .	6,491	62,719	..	62,719	69,210	9,24,397	21,49,21,370	4,48,93,105	26,07,38,872
<b>Strategic Lines</b>									
North Western . . . . .	..	..	..	..	..	..	1,10,32,609	..	1,10,32,609
<b>Total Central Government</b> . . . . .	6,491	62,719	..	62,719	69,210	9,24,397	22,59,53,979	(b) 4,48,93,105	*27,17,71,481

* Distribution—										Rs.
Interest on Debt . . . . .										27,09,33,777†
Interest on Capital contributed by Companies . . . . .										8,37,704
										<u>27,17,71,481</u>

	England.	England (Sterling converted into Rs. at £1 = Rs. 13½).	Exchange.	India.	Total Central Government.
† Interest on Debt—	£	Rs.	Rs.	Rs.	Rs.
On Specific Debt . . . . .	6,491	86,543	150	4,48,93,105	4,49,79,798
On Non-Specific Debt . . . . .	..	..	..	22,59,53,979	22,59,53,979
	<u>6,491</u>	<u>86,543</u>	<u>150</u>	<u>27,08,47,084</u>	<u>27,09,33,777(c)</u>

(a) Represents appropriation from Revenue to the Discount Sinking Fund set up for the redemption of discount on 5 per cent. Debenture Stock.

(b) Includes charges for management of Specific Railway Debt, Rs. 91,922, adjusted in India.

(c) Differs from the corresponding amount credited under "22—Interest on Ordinary Debt" by Rs. 1,23,329 representing recoveries of interest on Capital works during the period of construction.

\*\* Represents interest on purchase price of Dibru Sadiya Railways.

\*\*\* Represents interest on Purchase price of R. and K. and B. & N. W. Railway Companies.

No. 26-A.—Statement of Interest chargeable against the Net Revenue Receipts for 1945-46.

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

No. 26 A.—STATEMENT of INTEREST, ANNUITIES, etc., of PURCHASED RAILWAYS Chargeable against the NET REVENUE RECEIPTS for 1945-46.

Class of charges.	Bengal * Assam (E.B.) (in- cluding Bengal Central Railway).	* North Western.	Bombay, Baroda and Central India.	*East Indian (in- cluding †Oudh and Rohilkhand Railway).	Great Indian Peninsula.	Madras and Southern Maharatta.	South Indian.
1	2	3	4	5	6	7	8
<b>Sterling Interest.</b>	£	£	£	£	£	£	£
Interest on Capital Contributed by Companies.	7,057	..	..	..	..	..	..
<b>Total</b>	7,057	..	..	..	..	..	..
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Converted into Rupees	94,257	..	..	..	..	..	..
<i>Interest on Rupee Debt and Annuities—</i>							
Management of specific Debt	2,127	—1,357	29,018	29,666	15,906	..	13,851
On unredeemed Annuity Capital outstanding on 31st March 1924.	11,29,243	36,36,822	..	1,08,93,775	84,89,735	44,11,715	..
On India 3½ per cent. Rupee debt	..	..	..	3,736	..	..	..
On India 4½ and 4 per cent. Holkar and Scindia Loans (a).	..	..	7,50,000	..	..	..	..
On Railway Debenture Stocks	1,85,950	..	..	8,61,390	14,40,773	..	8,73,200
On India 3 per cent. Stock issued in redemption of Annuity, Debenture Stock, and Debentures, and for purchase of Undertaking of Railway Companies.	1,79,523	—2,03,482	43,52,645	38,75,716	13,05,286	..	15,98,489
<b>Total</b>	14,96,843	34,31,983	51,31,663	1,56,64,283	1,12,51,700	44,11,715	24,85,540

Interest at 3·3252 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of 1916-17 and at 3·49 per cent. on outlay since 1917-18 to end of 1944-45 <i>plus</i> half the outlay of the year.	2,70,47,994	4,73,25,305	1,99,17,072	3,89,23,719	2,59,76,103	1,53,28,062	1,15,23,742
Total interest brought to account in India.	2,85,44,837	5,07,57,288	2,50,48,735	5,45,88,002	3,72,27,803	1,97,39,777	1,40,09,282
Grand Total Rs.	2,86,39,094	(b) 5,07,57,288	2,50,48,735	5,45,88,002	3,72,27,803	1,97,39,777	1,40,09,282

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

	Rs.
(b) Commercial	3,97,24,679
Strategic	1,10,32,609
<b>Total</b>	<b>5,07,57,288</b>

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

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

No. 27.—ABSTRACT ACCOUNT of RECEIPTS from SUBSIDISED RAILWAYS (Government share of SURPLUS PROFIT and REPAYMENT of ADVANCES of INTEREST, etc.) credited to CENTRAL AND PROVINCIAL REVENUES during the year 1945-46.

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, pages 86 and 87) and the subsidy, if any, received from Provincial Governments in respect of their guarantee against loss on working of Branch Lines (see paragraph 7 of the General Note, page 87).

CENTRAL GOVERNMENT.		Guarantee, etc.—	
Government Share of Surplus Profits—		Received from—	
	Rs.		Rs.
Shahdara (Delhi) Saharanpur (E. I.) . . . . .	1,83,961	Madras Government (S. I.) . . . . .	—898
Burdwan Kutwa (E.I.) . . . . .	4,251	Assam Government (B. A.) . . . . .	—9,11,762
Hoshiarpur Doab (N. W.) . . . . .	1,81,652	Travancore Durbar (S. I.) . . . . .	1,26,765
Sialkot Narowal (N. W.) . . . . .	2,32,068		
Mandra Bhaun (N. W.) . . . . .	28,065		
Jacobabad Kashmore (N.W.) . . . . .	—10		
Dbond Baramati (G. I. P.) . . . . .	2,230		
Central Provinces (G. I. P.) . . . . .	1,11,610	Total Guarantee, etc. . . . .	—7,85,895
Pachora-Jamner (G.I. P.) . . . . .	5,766	Total Central Government . . . . .	3,00,962
Khuina Bagerhat (B. A.) . . . . .	85,870		
Mymensingh Bhairab Bazar (B. A.) . . . . .	23,472		
Sara-Siraj Ganj (B. A.) . . . . .	2,13,267		
Darjeeling Himalayan (B.A.) . . . . .	31,496		
Rohilkhand (O. T.) . . . . .	—39,585		
Total Surplus Profits . . . . .	10,64,113		
Sale of Land—		PROVINCIAL GOVERNMENTS.	
Ahmadpur Katwa (E. I.) . . . . .	(a) 17	Government share of Surplus Profits—	
Oudh Tirhut . . . . .	(a) 11,965	Darjeeling Himalayan (Government of Bengal) . . . . .	
Tanjore District Board (S. I.) . . . . .	7,430		92,300
Tinnevely Tiruchendur (S. I.) . . . . .	618		
Nidamangalam Mamargudi (S. I.) . . . . .	2,588	Grand Total . . . . .	3,93,262
Barsi Light (G. I. P.) . . . . .	28		
Khulna Bagerhat light (B.A.) . . . . .	(a) 98		
Total Sale of Land . . . . .	22,744		
		India . . . . .	4,32,847
		England . . . . .	—39,516
		Exchange . . . . .	—69

(a) Represents rent of land.

No. 27-A.—ABSTRACT ACCOUNT of EXPENDITURE on SUBSIDISED RAILWAYS (LAND, SUBSIDY and ADVANCES of INTEREST) debited to CENTRAL and PROVINCIAL REVENUES during the year 1945-46.

This Account sets forth the expenditure on certain Subsidised Railways in which Government has no capital interest (see paragraphs 4—6 of the General Note, pages 86 and 87).

CENTRAL GOVERNMENT.		Subsidy—	
Land—			
	Rs.		Rs.
Great Indian Peninsula—		East Indian—	
Pachora-Jamner . . . . .	4,345	Bankura-Damodar River . . . . .	—5,234
		Bengal Provincial . . . . .	—3,000
Bengal Assam —		Ahmadpur Kutwa . . . . .	10,542
Kalighat Fulta . . . . .	1,045	Fatwa Islampur . . . . .	—50,000
Sara-Siraj Ganj . . . . .	25,000	Great Indian Peninsula—	
South Indian—		Matheran Light . . . . .	—11,498
Tinnevely Tiruchendur . . . . .	102		
Total Land . . . . .	30,492	Total Subsidy . . . . .	—59,190
		Total Central Government . . . . .	—28,698

## No. 28.—ACCOUNT of RAILWAY MISCELLANEOUS RECEIPTS for the year 1945-46.

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

CENTRAL GOVERNMENT.		STRATEGIC LINES.	
COMMERCIAL LINES.			
	Rs.		Rs.
Interest on balance of Reserve Fund . . . . .	1,26,71,701	Interest on balance of Depreciation Reserve Fund	15,28,488
Interest on balance of Depreciation Reserve Fund	3,50,58,395		
Interest and dividends on securities purchased from the Reserve Funds . . . . .	2,20,737	Total Central Government	5,16,51,854
Miscellaneous Receipts . . . . .	21,72,533		
Total Commercial Lines . . . . .	5,01,23,366	India . . . . .	5,16,48,786
		England . . . . .	3,083
		Exchange . . . . .	5

## No. 28-A.—ACCOUNT of MISCELLANEOUS RAILWAY EXPENDITURE for the year 1945-46.

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 . . . . .	34,25,675	Inspection . . . . .	15,405
Inspection . . . . .	2,69,762	Audit . . . . .	23,993
Audit . . . . .	19,72,347	Survey . . . . .	55,041
Other Establishments . . . . .	15,68,303	Miscellaneous . . . . .	58,218
Surveys . . . . .	13,39,146	Total Strategic Lines	1,50,657
Miscellaneous . . . . .	17,27,767	Total Central Government	1,04,53,657
Total Commercial Lines . . . . .	1,03,03,000	India . . . . .	94,00,588
		England . . . . .	10,51,241
		Exchange . . . . .	1,828

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

Capital and Revenue Accounts.

	Rs.		Rs.
Capital Account	Within the Revenue Account	26,85,094	Revenue Account
	Outside the Revenue Account	3,82,99,359	
			Receipts
			13,54,67,230
			Expenditure
			9,88,53,680

Major Head.	Number of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				Rs.	Rs.	Rs.
General	29	Statement of General Results of Irrigation, Navigation, Embankment and Drainage Works—Net gain	119	3,56,13,550	..	..
	30	Statement of Financial Results of Irrigation, etc. works for which Capital Accounts are kept	120 to 125	..	..	..
Construction of Irrigation, Navigation, Embankment and Drainage Works.	31	Construction of Irrigation, Navigation, Embankment and Drainage Works :—				
		Within the Revenue Account	136	..	..	26,85,094
		Outside the Revenue Account	136	..	..	3,82,99,359
	31-A	Summary of Capital Expenditure on Irrigation, Navigation, Embankment and Drainage Works	137 & 138	..	..	..
		TOTAL		..	..	4,09,84,453
Irrigation, Navigation, Embankment and Drainage works for which capital Accounts are kept.	30	Direct Receipts	125	..	11,06,93,118	..
	30	Deduct—Working Expenses	125	..	8,14,09,735	..
		NET RECEIPTS		..	2,92,83,383	..
	30	Land Revenue due to Irrigation	125	..	8,92,15,264	..
Irrigation etc., Works for which no Capital Accounts are kept.	30	Interest on Capital	125	..	..	5,77,90,602
	29	Receipts	119	..	1,69,68,583	..
	35	Other Revenue Expenditure financed from Ordinary Revenues	153	..	..	4,20,63,078
		TOTAL		..	13,54,67,230	9,98,53,680

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 worth while examining the returns yielded by each individual work. The first essential for a quasi-commercial account is the maintenance of a capital account, since it is only by reference to the amount of capital expended that the value of the results obtained can be determined. The first broad distinction is therefore between works for which capital accounts are kept and those for which such accounts are not kept.



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

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

(1) All capital expenditure upon works for which capital accounts are kept is as a general rule recorded in the first instance under a single major head outside the revenue account, the head being divided so as to show (a) Irrigation and (b) Navigation, Embankment and Drainage Works, each of these divisions being again subdivided so as to show in separate sub-divisions the capital expenditure on (i) Productive and (ii) Unproductive works. From the total expenditure recorded under this head lump deductions are made of the amounts financed from (i) Ordinary Revenues and (ii) the Famine Relief Fund which has replaced the old Famine Insurance Fund with effect from the year 1928-29. The result is that the net total finally recorded under this head represents that portion of the expenditure on the construction of works for which Capital Accounts are kept which is financed outside the Revenue Account. Resources outside the Revenue Account take the form of loans, accumulated cash balances of previous years, the revenue surplus of the year in question after all expenditure debitable to revenue has been met and certain other sources of income not classed as revenue. The capital expenditure incurred upon the several projects and the different sources from which the total expenditure on all projects is financed are set forth in Account No. 31. It will be noticed that the distribution of capital outlay between expenditure financed from ordinary revenue and expenditure not so financed, which is made in Account No. 31-A, differs considerably from the corresponding distribution at the end of Account No. 31. The reason for this is that a sum of Rs. 17,22,18,089 in all was, prior to 1920-21, expended from the revenues of the Central Government upon the construction of Irrigation Works in the Provinces. Similarly, a sum of Rs. 57,04,184 was expended from the revenues of the Central Government up to 17th April, 1932 upon Irrigation Works in the North-West Frontier Province. In Account No. 31-A, which makes no distinction between Central and Provincial expenditure, this outlay is properly treated as expenditure from Revenue. When the reformed constitution was introduced in 1920-21, Devolution Rule 24 provided that all sums so expended should be treated as advances made by the Central Government to the Provincial Governments. A similar provision was also made in

the Devolution Rules as they were applied to the North-West Frontier Province. From the point of view of the Provincial Governments, therefore, the works were not constructed out of Revenue. It follows that in Account No. 31, in which Central and Provincial outlay is separately exhibited, this expenditure should properly be shown as expenditure outside the Revenue Account. This was done for the first time in the accounts for 1926-27.

(2) The 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.

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

No. 29.—STATEMENT showing the GENERAL RESULTS of IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS for the year ended 31st March 1946.

	Central Government.	Government of Coorg.	PROVINCIAL GOVERNMENTS.										Total Central and Provincial Governments.	
			Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.		Government of Sind.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Works for which Capital Accounts are kept.</b>														
<b>I—Gross Receipts—</b>														
Direct Receipts . . . . .	1,38,808	..	11,73,115	59,79,606	11,39,502	3,76,20,327	5,49,71,659	41,17,839	..	..	30,44,752	6,25,714	18,81,796	11,06,93,118
Land Revenue due to Irrigation	3,83,224	..	1,67,07,648	20,385	..	39,12,229	3,54,56,083	..	..	..	2,44,695	1,66,208	3,23,24,792	8,92,15,264
Total	5,22,032	..	1,78,80,763	59,99,991	11,39,502	4,15,32,556	9,04,27,742	41,17,839	..	..	32,89,447	7,91,922	3,42,06,588	19,99,08,382
Deduct—Working Expenses . . . . .	5,64,704	..	70,00,211	26,73,461	18,43,767	2,33,61,743	2,92,97,693	15,32,407	..	..	8,76,557	14,33,401	1,28,25,791	8,74,09,735
Net Receipts . . . . .	—42,672	..	1,08,80,552	33,26,530	—7,04,265	1,81,70,813	6,11,30,049	25,85,432	..	..	24,12,890	6,41,479	2,13,80,797	11,84,98,647
<b>II—Interest on Capital . . . . .</b>	5,98,482	..	89,44,939	41,49,597	17,35,351	1,20,10,517	1,67,26,863	12,14,416	..	..	31,041	10,73,160	1,13,66,236	5,77,90,602
<b>III—Net Revenue . . . . .</b>	—6,41,154	..	19,35,613	—8,23,067	—24,39,616	61,60,296	4,44,03,186	13,71,016	..	..	23,81,849	—17,14,639	1,00,74,561	6,07,08,045
<b>Works for which no Capital Accounts are kept.</b>														
<b>IV—Direct Receipts . . . . .</b>	20,926	310	2,80,482	18,75,404	4,48,195	18,700	4,52,873	1,89,439	17,46,503	2	53,045	40,213	32,374	51,58,466
Land Revenue due to Irrigation	..	..	1,06,65,899	0,75,322	..	..	..	..	..	..	..	1,20,549	3,48,347	1,18,10,117
Total	20,926	310	1,09,46,381	25,50,726	4,48,195	18,700	4,52,873	1,89,439	17,46,503	2	53,045	1,60,762	3,80,721	1,69,68,583
<b>V—Expenditure (a) . . . . .</b>	7,50,270	5,654	77,54,183	28,89,136	1,77,20,690	16,43,589	42,14,082	4,58,836	13,65,932	6,17,488	11,12,181	10,18,380	25,12,667	4,20,63,678
<b>VI—Net Expenditure . . . . .</b>	7,29,344	5,344	—31,92,198	3,38,410	1,72,72,485	16,24,889	37,61,209	2,69,397	—3,80,571	6,17,486	10,59,136	8,57,018	21,31,946	2,50,94,495
<b>Capital Outlay.</b>														
During the year . . . . .	2,56,252	..	19,87,399	14,341	2,03,124	1,03,16,338	2,49,26,647	10,61,524	..	1,66,349	45,370	13,278	19,93,831	4,09,84,453
To end of the year . . . . .	1,78,95,053	..	20,44,76,099	10,31,66,679	5,14,13,829	31,27,34,473	45,35,75,346	3,68,13,356	..	2,07,758	3,09,45,772	3,18,07,676	25,51,76,529	1,49,83,02,570

NOTE.—Net Revenue from works for which Capital Accounts are kept (see III above) . . . . . —6,41,154  
 Deduct—Net expenditure on works for which no Capital Accounts are kept (see VI above) . . . . . 7,29,344  
 Net gain on Irrigation, Navigation, etc., Works recorded in Accounts Nos. 2, 3, 5 & 6 . . . . . —13,70,498

Central. Rs. 6,13,49,199  
 Provincial. Rs. 2,43,65,151  
 Total. Rs. 2,50,94,495

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.

C. and CC.—Irrigation etc.

CENTRAL AND PROVINCIAL GOVERNMENTS IN INDIA, FOR THE YEAR 1945-46.

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 1946.

Class of works.	Provinces and Canals.	CAPITAL OUTLAY.		REVENUE RECEIPTS DURING 1945-46.			Working Expenses during 1945-46 (for details see Account No. 33).	EXCLUDING INTEREST.			INCLUDING INTEREST.	
		During 1945-46.	To end of 1945-46.	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.	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.
A.—Irrigation Works—Unproductive	<b>CENTRAL GOVERNMENT Baluchistan.</b>											
	Pishin Canal . . . . .	2,326	29,19,381	87,536	..	87,536	75,838	+11,698	+·40	98,291	-86,593	-2·97
	Nari Weir Canal . . . . .	2170	6,71,291	4,729	..	4,729	24,523	-19,794	-2·95	22,937	-42,731	-6·37
	Total Unproductive . . . . .	4,496	35,90,672	92,265	..	92,265	1,00,361	-8,096	-·23	(b) 1·21,228	-1,29,324	-3·6
A.—Irrigation Works—Unproductive	<b>Rajputana.</b>											
	Tank Projects . . . . .	..	28,44,029	20,174	54,321	74,495	51,191	+23,304	+·82	(b) 94,661	-71,357	-2·51
A.—Irrigation Works—Unproductive	<b>Delhi</b>											
	Total Unproductive . . . . .	1,62,030	3,85,177	..	..	..	..	..	..	..	..	..
A.—Irrigation Works—Unproductive	<b>Bombay.</b>											
	Total Unproductive . . . . .	41,592	88,571	..	..	..	..	..	..	..	..	..
A.—Irrigation Works—Productive	<b>Sind.</b>											
	Nasirabad Section of the Lloyd Barrage and Canals Construction . . . . .	48,134	1,09,86,604	26,369	(2) 3,28,903	3,55,272	4,13,152	-57,880	-·53	(b)3,82,593	-4,40,473	-4·01
	Total Central Government . . . . .	2,56,252	1,78,95,053	1,38,808	3,83,224	5,22,032	5,64,704	-42,672	-·24	5,98,482	-6,41,154	-3·58
A.—Irrigation Works—Productive	<b>PROVINCIAL GOVERNMENTS Government of Madras.</b>											
	Cauvery Delta System . . . . .	41,095	84,27,882	42,374	15,17,165	15,59,539	3,43,756	+12,15,783	+14·42	3,77,049	+8,38,734	+9·95
	Godavari Delta System . . . . .	7,24,792	1,89,09,650	3,56,372	42,30,782	46,87,154	20,35,684	+25,51,470	+13·49	8,30,733	+17,20,737	+9·09
	Pennar River Canals System . . . . .	-25	60,44,916	6,441	6,01,413	6,07,854	1,47,929	4,59,925	7·61	2,71,776	+1,88,149	+3·11
	Periyar System . . . . .	..	1,04,64,627	24,673	8,91,020	9,15,693	3,01,011	6,14,682	+5·87	4,70,908	+1,43,774	+1·37
	Kistna Delta System . . . . .	89,115	2,14,44,559	3,27,627	47,12,309	50,39,936	14,72,774	35,67,162	+16·63	9,60,521	+26,06,641	+12·15
	Lower Coleroon Anicut System . . . . .	..	29,13,423	13,167	4,65,369	4,78,536	1,74,592	+3,03,944	+10·43	1,31,104	+1,72,840	+5·93
	Kistna East Bank Canal Extension Scheme . . . . .	4,187	57,45,569	21,124	5,68,671	5,89,795	1,34,533	+4,55,262	+7·92	2,57,906	+1,97,356	+3·43
	Cauvery-Mettur Project . . . . .	-1,39,550	6,35,23,902	1,19,650	14,98,200	16,17,850	4,81,734	+11,36,116	+1·79	28,61,481	-17,25,365	-2·72
	Kattalai Scheme . . . . .	13,809	40,53,867	9,486	1,61,653	1,71,139	33,781	+1,37,358	+3·38	1,81,969	-44,611	-1·10
Other Projects . . . . .	818	71,12,480	31,465	9,53,699	9,85,164	5,98,900	+3,86,264	+5·43	3,20,016	+66,248	+0·93	
	Total Productive . . . . .	7,34,241	14,86,40,875	9,52,379	1,56,00,281	1,65,52,660	57,24,694	+1,08,27,966	+7·28	66,63,463	41,64,503	+2·80

Unproductive . . .	Kurnool-Cuddapah Canal . . .	307	2,33,27,528	8,723	3,42,223	3,50,046	1,53,667	+1,97,279	+·85	10,49,696	-8,52,417	-3·65
	Special accelerated widespread programme of improvement of tanks . . .	..	49,61,977	..	..	..	..	..	..	..	..	..
	Toludur Reservoir Project . . .	..	22,71,023	3,058	1,34,021	1,37,079	44,469	+92,610	+3·91	1,06,652	-14,042	-0·59
	Tungabhadra Project . . .	12,29,431	12,71,512	..	..	..	..	..	..	27,919	-27,919	-2·19
	Other Projects . . .	32,503	1,52,30,267	70,857	6,31,123	7,01,980	6,27,189	+74,791	+·49	6,83,471	-6,08,6·0	-·4
	<b>Total Unproductive</b> . . .	12,62,241	4,71,62,307	82,638	11,07,367	11,90,005	8,25,325	+3,64,680	+·77	18,67,738	-15,03,058	-3·19
<b>Total A.—Irrigation</b> . . .	19,96,482	19,58,03,182	10,35,017	1,87,07,648	1,77,42,665	65,50,619	+1,11,92,646	+5·72	85,31,201	+26,01,445	+1·26	
B.—Navigation, etc., Works— Unproductive . . .	Buckingham Canal . . .	51,447	90,94,355	1,37,043	..	1,37,043	5,02,490	-3,65,447	-4·02	4,07,767	-7,73,214	-8·50
	Other Projects . . .	..	1,32,699	1,055	..	1,055	5,287	-4,232	-3·19	5,971	-10,203	-7·69
	<b>Total B.—Navigation, etc.</b> . . .	51,447	92,27,054	1,38,098	..	1,38,098	5,07,777	-3,69,679	-4·01	4,13,738	-7,83,417	-8·49
A.—Irrigation Works— Productive . . . Unproductive . . .	<b>Total Government of Madras</b> . . .	(c)20,47,929	c 20,50,30,236	11,73,115	1,67,07,648	1,78,80,763	(c) 70,57,796	+1,08,22,967	+5·28	(b)89,44,939	+18,78,028	+·92
	<b>Government of Bombay.</b>											
	<b>Total Productive</b> . . .	..	13,75,404	3,45,334	8,815	3,54,149	59,136	+2,95,013	+21·45	46,361	+2,48,652	+18·08
	Mutha Canal including Matoba Tank . . .	..	67,20,610	4,88,825	66	4,88,891	2,38,047	+2,50,844	+3·73	2,30,224	+20,620	+·30
	Nira Left Bank Canal and Shetphal Tank . . .	39,246	1,42,80,111	10,17,435	..	10,17,435	3,20,303	+8,97,132	+4·88	5,92,612	+1,04,520	+·73
	Godavari Canal . . .	10,703	1,01,76,236	8,08,269	..	8,08,269	3,56,709	+4,51,560	+4·43	3,47,000	+1,04,560	+1·02
	Nira Right Bank Canal . . .	..	4,01,32,128	11,15,852	..	11,15,852	3,71,227	+7,44,625	+1·85	18,03,206	-10,58,581	-2·63
	Pravara River Works . . .	45	1,45,87,901	12,07,936	76	12,08,012	2,97,220	+9,10,792	+6·24	5,95,257	+3,15,535	+2·16
	Other Projects . . .	3,471	1,59,44,251	9,95,955	11,428	10,07,383	10,30,819	-23,436	-·15	5,34,937	-5,58,373	-3·50
	<b>Total Unproductive</b> . . .	53,465	10,18,41,237	56,34,272	11,570	56,45,842	26,14,325	+30,31,517	+2·97	41,03,236	-10,71,719	-1·05
<b>Total Government of Bombay</b> . . .	(d) 53,465	b) 10,22,16,641	59,79,606	20,385	59,99,991	26,73,461	+33,26,530	+3·22	(b)41,49,597	-8,23,067	-·79	
<b>Government of Bengal.</b>												
Productive . . .	Mor Reservoir Project . . .	1,75,942	1,75,942	..	..	..	..	..	..	3,519	-3,519	-2·00
Unproductive . . .	Damodar Canal . . .	33,327	1,26,42,142	2,46,027	..	2,46,027	4,43,156	-1,97,129	-1·55	5,05,019	-7,02,148	-5·55
	Midnapore Canal . . .	..	83,06,728	1,65,055	..	1,65,055	2,58,390	-93,335	-1·12	3,32,269	-4,25,604	-5·12
	Bakreswar Irrigation Scheme . . .	..	7,01,399	18,147	..	18,147	17,889	+258	+·03	28,056	-27,798	-3·96
	<b>Total Unproductive</b> . . .	33,327	2,16,50,269	4,29,229	..	4,29,229	7,19,435	-2,90,206	-1·34	8,65,344	-11,55,550	-5·33
	<b>Total A.—Irrigation</b> . . .	2,09,269	2,18,26,211	4,29,229	..	4,29,229	7,19,435	-2,90,206	-1·33	8,68,863	-11,59,069	-5·31
Carried over		2,09,269	2,18,26,211	4,29,229	..	4,29,229	7,19,435	-2,90,206	..	8,68,863	-11,59,069	..
		21,01,394	30,82,46,877	71,52,721	1,67,28,033	2,38,80,754	97,31,257	+1,41,49,497	..	1,30,94,536	+10,54,961	..

(a) Adjusted initially under VII Land Revenue in the Baluchistan books—vide footnote (a) on page 66.

(b) This is Non-voted  
Charged

(c) Excludes contribution received from the Central Government in furtherance of Food Production campaign.

(d) Includes the expenditure financed from Special Development Fund.

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 1946.

Class of works.	Provinces and Canals.	CAPITAL OUTLAY.		REVENUE RECEIPTS DURING 1945-46.			Working Expenses during 1945-46 (for detail see Account No. 33).	EXCLUDING INTEREST.			INCLUDING INTEREST.	
		During 1915-46.	To end of 1915-46.	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.	Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue (-).	Rate per cent. on Capital Outlay to end of the year.
		For details see Account No. 31.										
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Brought forward	21,01,394	30,82,46,877	71,52,721	1,67,28,033	2,38,80,754	97,31,257	+1,41,49,497	..	1,30,94,536	+10,54,561	..
	Government of Bengal—contd.	2,09,269	2,18,26,211	4,29,229	..	4,29,229	7,19,435	-2,90,206	..	8,68,863	-11,59,669	..
B.—Navigation, etc. Works—Unproductive .	Hijili Tidal Canal . . . . .	..	25,50,805	36,444	..	36,444	1,30,199	-93,755	-3.67	1,02,032	-1,95,787	-7.67
	Calcutta and Eastern Canals . . . . .	..	69,95,781	4,08,982	..	4,08,982	5,32,882	-1,23,900	-1.77	2,79,831	-4,03,731	-5.77
	Madaripur Bil Route . . . . .	..	83,10,719	2,07,526	..	2,07,526	4,30,647	-2,23,121	-2.68	3,32,429	-5,55,550	-6.68
	Dredger "Ronaldshay" . . . . .	..	37,62,199	..	..	..	3,575	-3,575	-0.09	..	-3,575	-0.09
	Dredger "Cowley" . . . . .	-8,109	41,63,247	..	..	..	-26,830	+26,830	+0.64	..	+26,830	+0.64
	Other Projects . . . . .	-36	38,04,867	57,321	..	57,321	53,859	+3,462	+0.09	1,52,196	-1,48,734	-3.91
	Total B.—Navigation, etc. . . . .	-6,145	2,95,87,618	7,10,273	..	7,10,273	11,24,332	-4,14,059	-1.39	8,66,488	-12,80,547	-4.32
	Total Government of Bengal . . . . .	2,03,124	5,14,13,829	11,39,502	..	11,39,502	18,43,767	-7,01,264	-1.36	(a)17,35,351	-24,39,616	-4.74
A.—Irrigation Works—Productive .	Government of United Provinces.											
	Ganges Canal . . . . .	1,06,586	4,28,21,212	78,34,330	18,80,084	97,14,414	36,43,093	+60,71,321	+14.17	14,99,385	+45,71,936	+10.68
	Lower Ganges Canal . . . . .	6,89,125	4,05,13,381	47,91,181	7,96,317	55,87,498	37,32,511	+18,54,987	+4.58	13,40,939	+5,14,048	+1.27
	Eastern Jumna Canal . . . . .	49,203	59,15,023	27,89,850	4,85,491	32,75,341	8,48,914	+24,26,427	+41.02	2,11,958	+22,14,469	+37.44
	Agra Canal . . . . .	56,099	1,15,99,458	17,17,591	1,89,000	19,06,591	6,09,427	+12,97,164	+11.18	2,85,443	+9,11,721	+7.86
	Ramganga Canal . . . . .	-11,562	27,33,920	1,93,658	..	1,93,658	2,74,972	-81,314	-2.97	1,28,900	-2,10,214	-7.69
	State Tube Wells . . . . .	28,43,772	2,40,84,956	52,59,967	38,027	52,97,994	49,26,140	+3,71,854	+1.54	7,61,331	-3,89,477	-1.62
	Other Projects . . . . .	..	5,62,190	83,248	27,984	1,11,232	41,224	+70,008	+12.45	21,799	+48,209	+8.58
	Total Productive . . . . .	57,33,223	12,82,30,140	2,26,69,825	34,16,903	2,60,86,728	1,40,76,281	+1,20,10,447	+9.37	43,49,755	+76,60,692	+5.97

Unproductive .	Sarda Canal . . . . .	10,60,881	10,12,54,063	63,65,245	2,71,500	67,36,745	37,35,188	+30,01,557	+2.96	46,78,469	-18,76,912	-1.66
	Dun Canals . . . . .	4,102	26,20,920	2,68,627	36,000	3,04,627	1,43,329	+1,61,298	+6.15	1,08,822	+52,476	+2.00
	Betwa Canal . . . . .	2,24,869	86,52,851	6,38,691	2,860	6,41,551	4,59,262	+1,82,289	+2.11	2,85,863	-1,03,574	-1.19
	Ken Canal . . . . .	33,544	61,57,300	5,85,249	..	5,85,249	4,43,902	+1,41,347	+2.30	2,04,138	-62,791	-1.01
	Dhasan Canal . . . . .	..	48,46,936	2,27,021	1,592	2,28,613	2,28,395	+218	..	1,63,698	-1,63,480	-3.37
	Ghaggar Canal including Garai Canal	17,543	50,66,605	3,22,609	..	3,22,609	2,27,250	+95,359	+1.88	1,82,980	-87,621	-1.73
	Other Projects . . . . .	60,157	1,12,84,087	4,73,957	83,374	5,57,331	6,83,147	-1,25,816	-1.11	4,27,619	-5,53,435	-4.02
<b>Total Unproductive</b> . . . . .		14,01,096	13,98,92,762	88,81,399	4,95,326	93,76,725	59,20,473	+34,56,252	+2.47	60,51,589	-25,95,337	-1.86
<b>C.—Hydro-Electric Works—</b>												
Productive . . . . .	Grid Hydro-Electric Scheme . . . . .	51,82,019	4,46,21,571	60,69,103	..	60,69,103	33,64,989	+27,04,114	+6.06	16,09,173	+10,94,941	+2.45
<b>Total Government of United Provinces</b>		1,03,16,338	31,27,34,473	3,76,20,327	39,12,229	4,15,32,556	2,33,61,743	+1,81,70,813	+5.81	(a)1,20,10,517	+61,60,296	+1.97
<b>Government of Punjab.</b>												
<b>A.—Irrigation Works—</b>												
Productive . . . . .	Upper Bari Doab Canal . . . . .	33,260	2,13,76,293	57,39,133	12,04,542	69,43,675	24,52,876	+44,90,800	+21.01	8,08,072	+36,82,728	+17.23
	Western Jumna Canal (including Extension Scheme) . . . . .	8,28,340	3,37,62,727	45,17,107	2,14,368	47,31,475	36,65,023	+16,66,452	+4.94	12,86,141	+3,80,311	+1.13
	Sirhind Canal . . . . .	93,670	2,54,38,472	57,94,615	1,72,818	59,67,433	20,63,019	+39,04,414	+15.35	9,58,236	+29,46,178	+11.58
	Lower Chenab Canal . . . . .	16,55,222	4,91,64,183	1,23,29,640	1,17,32,569	2,40,62,209	48,50,075	+1,92,12,134	+39.08	18,16,107	+1,73,96,027	35.38
	Lower Jhelum Canal . . . . .	38,94,033	2,61,58,591	39,12,048	17,99,766	57,11,814	15,04,736	+42,07,028	+16.08	9,16,137	+32,90,891	+12.58
	Upper Chenab Canal . . . . .	1,59,452	4,21,77,010	37,65,678	11,16,498	48,82,176	22,85,548	+25,96,628	+6.16	16,04,915	+9,91,713	+2.35
	Upper Jhelum Canal . . . . .	20,967	4,62,07,648	14,51,712	5,81,567	20,33,279	13,23,625	+7,10,644	+1.54	17,47,907	-10,37,263	-2.24
	Lower Bari Doab Canal . . . . .	2,65,416	2,34,53,642	62,30,741	50,38,407	1,12,69,148	19,07,235	+93,61,913	+39.92	8,72,698	+84,89,215	+36.20
	Sutlej Valley Project . . . . .	48,409	8,70,80,162	62,30,754	73,75,880	1,36,06,634	49,81,222	+86,25,412	+9.91	34,50,111	+51,75,301	+5.94
	Haveli Project . . . . .	32,092	3,74,73,142	37,71,524	53,25,035	90,96,559	24,17,814	+66,78,745	+17.83	12,52,985	+54,25,760	+14.48
	Other Projects . . . . .	42,75,176	85,77,598	5,13,610	-2,40,775	2,72,835	3,60,367	-87,532	-1.02	2,80,194	-3,67,726	-4.29
<b>Total Productive</b> . . . . .		1,13,05,143	40,08,69,468	5,42,56,562	3,43,20,675	8,85,77,237	2,72,10,599	+6,13,66,638	+15.31	1,49,93,503	+4,63,73,135	+11.07
Carried over {		1,13,05,143	40,08,69,468	5,42,56,562	3,43,20,675	8,85,77,237	2,72,10,599	+6,13,66,638	..	1,49,93,503	+4,63,73,135	..
		1,26,20,856	67,23,95,179	4,59,12,550	2,06,40,262	6,65,52,812	3,49,36,767	+3,16,16,045	..	2,68,40,404	+47,75,641	..

(a) These are charged.

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 1946—concl'd.

Class of works.	Provinces and Canals.	CAPITAL OUTLAY.		REVENUE RECEIPTS DURING 1945-46			Working Expenses during 1945-46 (for details see Account No. 33).	EXCLUDING INTEREST.		Interest on Capital.	INCLUDING INTEREST.	
		During 1945-46.	To end of 1945-46.	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.	1,26,20,856	67,23,95,179	4,59,12,550	2,06,40,262	6,65,52,812	3,49,36,767	+3,16,16,045	..	2,68,40,404	+47,75,641	..
	Government of Punjab—concl'd.	1,13,05,143	40,08,69,468	5,42,56,562	3,43,20,675	8,85,77,237	2,72,10,599	+6,13,66,638	..	1,49,93,503	+4,63,73,135	..
A.—Irrigation Works—Unproductive . . .	Indus Inundation Canals . . .	28,930	34,02,645	3,21,933	6,53,818	9,75,751	7,87,174	1,93,577	+5.54	1,28,900	+59,677	+1.75
	Panjnad Head Works . . .	9,496	71,29,104	16,474	..	16,474	1,37,526	-1,21,052	-1.70	2,84,852	-4,05,904	-5.69
	Thal Project . . .	1,35,64,678	3,98,43,310	..	..	..	..	..	..	12,30,835	-12,30,835	-3.09
	Other Projects . . .	18,400	23,30,819	3,76,690	4,81,590	8,58,280	11,62,394	-3,04,114	-13.05	88,773	-3,92,887	-16.86
	Total Unproductive . . .	1,36,21,504	5,27,05,878	7,15,097	11,35,408	18,50,505	20,87,094	-2,36,590	-4.45	17,33,360	-19,69,949	-3.74
	Total Government of Punjab	2,49,26,647	45,35,75,346	5,49,71,659	3,54,56,083	9,04,27,742	2,92,97,693	+6,11,30,049	+13.48	(a)1,67,26,863	+4,44,03,186	+9.79
A.—Irrigation Works—Productive . . .	Government of Bihar	..	2,58,98,513	33,17,062	..	33,17,062	13,50,607	+19,66,455	+7.59	8,64,734	+11,01,721	+4.25
	Son Project . . .	..	2,58,98,513	33,17,062	..	33,17,062	13,50,607	+19,66,455	+7.59	8,64,734	+11,01,721	+4.25
	Patna—bakhtiarpur—Bihar sharif—Ekangarsarai—Bihta Emergency Irrigation Scheme . . .	10,61,524	23,67,952	3,43,160	..	3,43,160	..	+3,43,160	+14.49	64,301	+2,78,859	+11.78
	Total Productive . . .	10,61,524	2,82,66,465	36,60,222	..	36,60,222	13,50,607	+23,09,615	+8.15	9,29,035	+13,80,580	+4.88
U.—unproductive . . .	Tribeni Canal . . .	..	79,29,152	4,12,530	..	4,12,530	1,58,024	+2,54,506	+3.21	2,64,754	-10,248	-1.13
	Dhaka Canal . . .	..	6,17,739	45,087	..	45,087	23,776	+21,311	+3.45	20,627	+684	+1.11
	Total Unproductive . . .	..	85,46,891	4,57,617	..	4,57,617	1,81,800	+2,75,817	+3.23	2,85,381	-9,564	-1.11
	Total Government of Bihar	10,61,524	3,68,13,356	41,17,839	..	41,17,839	15,32,407	+25,85,432	+7.02	(a)12,14,416	+13,71,016	+3.72
B.—Navigation Works—Productive . . .	Government of Assam	1,66,349	2,07,758	..	..	..	..	..	..	..	..	..
	Other projects . . .	1,66,349	2,07,758	..	..	..	..	..	..	..	..	..
A.—Irrigation Works—Productive . . .	Government of North-West Frontier Province.	..	54,54,930	11,37,288	73,335	12,10,623	1,26,836	+10,83,787	+19.87	470	+10,83,317	+19.96
	Lower Swat Canal . . .	..	54,54,930	11,37,288	73,335	12,10,623	1,26,836	+10,83,787	+19.87	470	+10,83,317	+19.96
	Kabul River Canal . . .	32,462	16,26,248	3,74,114	36,806	4,10,920	2,31,029	+1,79,891	11.06	6,450	+1,73,441	+10.66
	Total Productive . . .	32,462	70,81,178	15,11,402	1,10,141	16,21,543	3,57,865	+12,63,678	+17.85	6,920	+12,56,758	+17.75

Unproductive	Paharpur Canal . . . . .	12,908	33,03,018	1,08,764	49,902	1,58,666	1,76,593	-17,927	-54	21,298	-39,225	-1.19
	Upper Swat Canal . . . . .	..	2,05,61,576	14,24,586	84,852	15,09,238	3,42,099	+11,67,139	+5.68	2,823	+11,64,316	+5.66
	Total Unproductive	12,908	2,38,64,594	-15,33,350	1,34,554	16,67,904	5,18,692	+11,49,212	+4.81	24,121	+11,25,091	+4.71
Total Government of North-West Frontier Province . . . . .		45,370	3,09,45,772	30,44,752	2,44,695	32,89,447	8,76,557	+24,12,890	+7.80	(b)31,041	+23,81,849	+7.70
Government of Orissa.												
A.—Irrigation Works—												
Productive	Patrapara Irrigation Project . . . . .	11	1,23,998	..	..	..	..	..	..	4,960	-4,960	-4.00
	Orissa Project . . . . .	13,267	2,65,86,966	6,22,710	..	6,22,710	12,79,647	-6,56,937	-2.47	8,85,848	-15,42,785	-5.80
Unproductive	Rushikulya System . . . . .	..	51,86,712	3,004	1,66,208	1,69,212	1,53,754	+15,458	+30	1,82,352	-1,66,894	-3.22
	Total Unproductive	13,267	3,17,73,678	6,25,714	1,66,208	7,91,922	14,33,401	-6,41,479	-2.02	10,68,200	-17,09,679	-5.38
Total Government of Orissa		13,278	3,18,97,676	6,25,714	1,66,208	7,91,922	14,33,401	-6,41,479	-2.01	(a)10,73,160	-17,14,639	-5.38
Government of Sind.												
A.—Irrigation Works—												
Productive	Desert Canal . . . . .	5,419	28,39,335	1,35,046	11,70,907	13,05,953	1,71,304	+11,34,649	+39.96	1,13,465	+10,21,184	+35.97
	Lloyd Barrage and Canals Construction	15,00,775	22,85,60,692	12,23,016	2,51,37,574	2,63,60,590	95,40,656	+1,68,19,934	+7.36	1,02,51,464	+65,68,470	+2.87
	Fuleli Canal . . . . .	..	59,90,208	2,00,686	10,28,222	12,28,908	1,43,060	+10,85,848	+18.13	2,39,608	+8,46,240	+14.13
	Other Projects . . . . .	16,491	61,50,567	2,79,570	39,88,834	42,68,404	10,22,673	+32,45,731	+52.77	2,45,693	+30,00,038	+48.77
Total Productive		15,22,685	24,35,40,802	18,38,318	3,13,25,537	3,31,63,355	1,08,77,693	+2,22,86,162	+9.15	1,08,50,230	+1,14,35,932	+4.70
Total Unproductive		4,71,146	1,16,35,727	43,478	9,99,255	10,42,733	19,48,098	-9,05,365	-7.78	4,56,006	-13,61,371	-11.69
Total Government of Sind		19,93,831	25,51,76,529	18,81,796	3,23,24,792	3,42,06,588	1,28,25,791	+2,13,80,797	+8.38	(a)1,13,06,236	+1,00,74,561	+3.95
Total Provincial Governments		4,08,27,855	1,48,10,11,616	11,05,54,310	8,88,32,040	19,93,86,350	8,09,02,616	+11,84,33,754	..	5,71,92,120	+6,12,91,614	..
Total Central Government		2,56,252	1,78,95,053	1,38,808	3,83,224	5,22,032	5,64,704	-42,672	..	5,98,482	-6,41,154	..
Grand Total		4,10,84,107	1,49,89,06,669	11,06,93,118	8,92,15,264	19,99,08,382	8,14,57,320	+11,84,41,062	..	5,77,90,602	+6,06,50,460	..

(a) These are charged.

(b) Differs from the corresponding amount shown in the Administrative Accounts by Rs. 10,72,329 representing interest on capital corresponding to debt cancelled under the scheme for the decentralisation of balances and the cancellation and consolidation of Debt.



Class of works.	Provinces and Canals.	Expenditure during the year.								Expenditure to end of the year.	
		Works.	Establishment.	Tools and Plant.	Suspense.	Leave and other establishment charges in England.	Loss or gain by exchange.	Deduct—Contributions from Revenue to wipe off unproductive Capital expenditure on water courses.	Deduct—Receipts and Recoveries on Capital Account.		Net Total.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>CENTRAL GOVERNMENT</b>											
<b>Baluchistan.</b>											
<b>A.—Irrigation Works—</b>											
Unproductive . . . . .	Pishin Canal . . . . .	2,326	..	..	..	..	..	..	..	2,326	29,19,381
	Nari Weir Canal . . . . .	2,122	48	..	..	..	..	..	..	2,170	6,71,291
	<b>TOTAL OUTLAY ON CONSTRUCTION</b>	<b>4,448</b>	<b>48</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>4,496</b>	<b>35,90,672</b>
	<i>Deduct—Outlay financed from Ordinary Revenues.</i>									<i>(a)4,496</i>	<i>35,90,672</i>
	<b>NET OUTLAY OUTSIDE THE REVENUE ACCOUNT.</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>Rajputana.</b>											
<b>A.—Irrigation Works—</b>											
Unproductive . . . . .	Tank Projects . . . . .	..	..	..	..	..	..	..	..	..	28,44,029
	<i>Deduct—Outlay financed from Ordinary Revenues.</i>										<i>28,44,029</i>
	<b>NET OUTLAY OUTSIDE THE REVENUE ACCOUNT.</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>Delhi.</b>											
<b>A.—Irrigation Works—</b>											
Unproductive . . . . .	Total Unproductive . . . . .	1,62,030	..	..	..	..	..	..	..	1,62,030	3,85,177
	<i>Deduct—Outlay financed from Ordinary Revenues.</i>									<i>(b)1,62,030</i>	<i>3,85,177</i>
	<b>NET OUTLAY OUTSIDE THE REVENUE ACT.</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>

A.—Irrigation Works— Unproductive	Bombay.										
	Total Unproductive	41,592	..	..	..	..	..	..	41,592	88,571	
	Deduct—Outlay financed from Ordinary Revenues.								(b)41,592	88,571	
	NET OUTLAY OUTSIDE THE REVENUE ACCOUNT.							..	..		
A.—Irrigation Works— Productive	Sind.										
	Nasirabad Section of the Lloyd Barrage and Canals Construction.	40,062	9,145	176	..	..	..	1,249	48,134	1,09,86,604	
	Deduct—Outlay financed from Ordinary Revenues								(a)48,134	1,89,551	
	NET OUTLAY OUTSIDE THE REVENUE ACCOUNT.								..	1,07,97,053	
	TOTAL OUTLAY ON CONSTRUCTION—CENTRAL GOVERNMENT.	2,48,132	9,193	176	..	..	..	1,249	2,56,252	1,78,95,053	
	Deduct—Outlay financed from Ordinary Revenues								2,56,252	70,98,000	
	NET OUTLAY OUTSIDE THE REVENUE ACCOUNT.								..	1,07,97,053	
A.—Irrigation Works— Productive	PROVINCIAL GOVERNMENTS.										
	Government of Madras.										
	Cauvery Delta System	31,327	9,678	90	..	..	..	..	41,095	84,27,882	
	Godavari Delta System	6,26,876	82,198	15,718	..	..	..	..	7,24,792	1,89,09,650	
	Pennar River Canals System	—23	—2	..	..	..	..	..	—25	60,44,916	
	Periyar System	..	..	..	..	..	..	..	..	1,04,64,627	
	Kistna Delta System	70,940	17,684	491	..	..	..	..	89,115	2,14,44,559	
	Lower Coleroon Anicut System	..	..	..	..	..	..	..	..	29,13,423	
	Kistna East Bank Canal Extension Scheme	3,332	832	23	..	..	..	..	4,187	57,45,569	
	Cauvery-Mettur Project	—80,804	6,264	—1,245	..	..	..	63,765	—1,39,550	6,35,23,902	
	Kattalai Scheme	9,901	3,879	29	..	..	..	..	13,809	40,53,867	
	Other Projects	707	93	18	..	..	..	..	818	71,12,480	
	Total Productive	6,62,256	1,20,626	15,124	..	..	..	..	63,765	7,34,241	14,86,40,875
	Unproductive	Kurnool-Cuddapah Canal	207	93	7	..	..	..	..	307	2,33,27,528
		Special accelerated widespread programme of improvement of tanks	..	..	..	..	..	..	..	..	49,61,977
		Toludur Reservoir Project	..	..	..	..	..	..	..	..	23,71,023
		Tungabhadra Project	7,98,773	3,60,651	68,225	1,057	4,303	7	3,585	12,29,431	12,71,512
		Other Projects	28,684	3,669	150	..	..	..	..	32,503	1,52,30,267
	Total Unproductive	8,27,664	3,64,413	68,382	1,057	4,303	7	..	3,585	12,62,241	4,71,62,307
	TOTAL A.—IRRIGATION—Carried over	14,89,920	4,85,039	83,506	1,057	4,303	7	..	67,350	19,96,482	19,58,03,182

(a) This is Non-voted.

(b) This is Voted.

Class of works.	Provinces and Canals.	Expenditure during the year.									Expenditure to end of the year.
		Works.	Establishment.	Tools and Plant.	Suspense.	Leave and other establishment charges in England.	Loss or gain by exchange.	Deduct—Contributions from Revenue to wipe off unproductive Capital expenditure on water courses.	Deduct—Receipts and Recoveries on Capital Account.	Net Total.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Brought forward .	14,89,920	4,85,039	83,506	1,057	4,303	7	..	67,350	19,96,482	19,58,03,182
<b>B.—Navigation, etc., Works—</b>	<b>Government of Madras—contd.</b>										
Unproductive.	Buokingham Canal . . . .	47,051	4,336	60	..	..	..	..	..	51,447	90,94,355
	Other Projects . . . . .	..	..	..	..	..	..	..	..	..	1,32,699
	<b>TOTAL B.—NAVIGATION, ETC.</b>	47,051	4,336	60	..	..	..	..	..	51,447	92,27,054
	<b>TOTAL OUTLAY ON CONSTRUCTION</b>	15,36,971	4,89,375	83,566	1,057	4,303	7	..	67,350	20,47,929	20,50,30,236
	<i>Deduct—Contribution from the Central Government in furtherance of Food Production Campaign</i>									60,731	5,54,137
	<b>NET OUTLAY ON CONSTRUCTION.</b>									19,87,399	20,44,76,099
	<i>Deduct—Outlay financed from Famine Insurance Grant or Famine Relief Fund . . .</i>									..	70,891
	<i>Deduct—Outlay financed from Ordinary Revenues . . . .</i>									(a)6,10,778	2,91,81,322
	<b>NET OUTLAY OUTSIDE THE REVENUE ACCOUNT . . .</b>									13,76,621	17,52,23,886
	Charged .									74,468	
	Authorised .									13,02,153	

**Government of Bombay.**

**A.—Irrigation Works—**

Productive . . .  
Unproductive . . .

											13,75,404
	Total Productive	..	..	..	..	..	..	..	..	..	
	Mutha Canal including Matoba Tank	..	..	..	..	..	..	..	..	..	67,20,610
	Nira Left Bank Canal and Shetphal Tank	31,972	6,635	479	..	160	..	..	..	39,246	1,42,80,111
	Godavari Canal	8,719	1,810	131	..	43	..	..	..	10,703	1,01,76,236
	Nira Right Bank Canal	..	..	..	..	..	..	..	..	..	4,01,32,128
	Pravara River Works	36	8	1	..	..	..	..	..	45	1,45,87,901
	Other Projects	2,828	587	42	..	14	..	..	..	3,471	1,59,44,251
	Total Unproductive	43,555	9,040	653	..	217	..	..	..	53,465	10,18,41,237
	TOTAL OUTLAY ON CONSTRUCTION.	43,555	9,040	653	..	217	..	..	..	53,465	10,32,16,641
	Deduct—Amount financed from Special Development Fund.									39,124	49,962
	NET OUTLAY ON CONSTRUCTION									14,341	10,31,66,679
	Deduct—Outlay financed from Famine Insurance Grant or Famine Relief Fund									..	60,65,024
	Deduct—Outlay financed from Ordinary Revenues.									..	80,85,941
	NET OUTLAY OUTSIDE THE REVENUE ACCOUNT									14,341	8,90,15,714
	Charged									446	
	Authorised									13,895	
	<b>Government of Bengal.</b>										
	Mor Reservoir Project	1,15,117	1,23,359	41,959	-1,07,310	2,811	6	..	..	1,75,942	1,75,942
	Damodar Canal	31,691	2,255	67	..	27	..	..	713	33,327	1,26,42,142
	Midnapore Canal	..	..	..	..	..	..	..	..	..	83,06,728
	Bakreswar Irrigation Scheme	..	..	..	..	..	..	..	..	..	7,01,399
	Total Unproductive	31,691	2,255	67	..	27	..	..	713	33,327	2,16,50,269
	Total A.—Irrigation (Carried over)	1,46,808	1,25,614	42,026	-1,07,310	2,838	6	..	713	2,00,269	2,18,26,211
	Carried over									13,90,982	26,42,39,600

**A.—Irrigation Works—**

Productive . . .  
Unproductive . . .

Charged. Rs. (a) 9,454  
Authorised. Rs. 6,01,324  
Total. Rs. 6,10,778

Class of works.	Provinces and Canals.	Expenditure during the year.								Expenditure to end of the year.
		Works.	Establishment.	Tools and Plant.	Suspense.	Leave and other establishment charges in England.	Loss or gain by exchange.	Deduct—Contributions from Revenue to wipe off Unproductive Capital Expenditure on water courses.	Deduct—Receipts and Recoveries on Capital Account.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Brought forward								Rs. 13,90,962	Rs. 26,42,39,600
<b>B.—Navigation, etc. Works.—</b>	<b>Government of Bengal—contd.</b>	1,46,808	1,25,614	42,026	—1,07,310	2,838	6	..	713	2,09,269
Unproductive . . . . .	Hijili Tidal Canal . . . . .	..	..	..	..	..	..	..	..	25,50,805
	Calcutta and Eastern Canals . . . . .	..	..	..	..	..	..	..	..	69,95,781
	Madaripur Bil Route . . . . .	..	..	..	..	..	..	..	..	83,10,719
	Dredger "Ronaldshay" . . . . .	..	..	..	..	..	..	..	..	37,62,199
	Dredger "Cowley" . . . . .	..	..	..	..	..	..	..	6,109	—6,109
	Other Projects . . . . .	..	..	..	..	..	..	..	36	—36
	Total B.—Navigation, etc. . . . .	..	..	..	..	..	..	..	6,145	—6,145
	TOTAL OUTLAY ON CONSTRUCTION . . . . .	1,46,808	1,25,614	42,026	—1,07,310	2,838	6	..	6,858	2,03,124
	Deduct—Outlay financed from Ordinary Revenues . . . . .									(a)—36
	Add—Repayment of Capital Expenditure financed from Ordinary Revenues . . . . .									..
	NET OUTLAY OUTSIDE THE REVENUE ACCOUNT . . . . .									2,03,160
	Charged . . . . .									36,164
	Voted . . . . .									166,996

**A.—Irrigation Works—**

**Government of the United Provinces.**

Productive . . . . .	Ganges Canal . . . . .	66,801	..	1,670	38,115	..	..	..	..	1,06,586	4,28,21,212	
	Lower Ganges Canal . . . . .	6,27,381	..	15,685	46,059	..	..	..	..	6,89,125	4,05,13,381	
	Eastern Jumna Canal . . . . .	51,258	..	1,281	—3,336	..	..	..	..	49,203	59,15,023	
	Agra Canal . . . . .	59,473	..	1,487	—4,861	..	..	..	..	56,099	1,15,99,458	
	Ramganga Canal . . . . .	535	94	5	..	..	..	12,100	96	—11,562	27,33,920	
	State Tube Wells . . . . .	27,68,655	4,81,366	10,845	5,16,565	2,327	4	..	9,35,990	28,43,772	2,40,84,956	
	Other Projects . . . . .	..	..	..	..	..	..	..	..	..	5,62,190	
Total Productive . . . . .		35,74,103	4,81,460	30,973	5,92,542	2,327	4	12,100	9,36,086	37,33,223	12,82,30,140	
Unproductive . . . . .	Sarda Canal . . . . .	10,05,405	..	24,156	76,320	..	..	45,000	..	10,60,881	10,12,54,063	
	Dun Canals . . . . .	..	..	..	4,102	..	..	..	..	4,102	26,20,920	
	Betwa Canal . . . . .	1,93,570	..	4,839	28,460	..	..	..	..	2,24,869	86,52,851	
	Ken Canal . . . . .	28,370	..	709	4,465	..	..	..	..	33,544	61,57,300	
	Dhasan Canal . . . . .	..	..	..	..	..	..	..	..	..	48,46,936	
	Ghaggar Canal including Garai Canal . . . . .	..	..	..	17,543	..	..	..	..	17,543	50,66,605	
	Other Projects . . . . .	58,690	..	1,467	..	..	..	..	..	60,157	1,12,84,087	
Total Unproductive . . . . .		12,86,035	..	31,171	1,28,890	..	..	45,000	..	14,01,096	13,98,82,762	
C.—Hydro-Electric Works—	Productive . . . . .	Grid Hydro-Electric Scheme . . . . .	46,74,260	1,43,700	1,10,496	2,67,847	..	..	..	14,284	51,82,019	4,46,21,571
	TOTAL OUTLAY ON CONSTRUCTION		95,34,398	6,25,160	1,72,640	9,89,279	2,327	4	57,100	9,50,370	1,03,16,338	31,27,34,473
		<i>Deduct—Outlay financed from Famine Insurance Grant or Famine Relief Fund . . . . .</i>								..	24,00,820	
		<i>Deduct—Outlay financed from Ordinary Revenues . . . . .</i>										
		<i>Add—Repayment of Capital Expenditure financed from Ordinary Revenues . . . . .</i>								(a) 2,04,872	83,54,690	
										..	8,55,292	
		NET OUTLAY OUTSIDE THE REVENUE ACCOUNT								1,01,11,466	30,28,34,255	
		Charged . . . . .								30,937		
		Authorised . . . . .								1,00,80,529		
		Carried over . . . . .								1,17,05,588	59,87,32,801	

(a) This is Voted  
Authorised.

Class of works.	Provinces and Canals.	Expenditure during the year.									Expenditure to end of the year.
		Works.	Establishment.	Tools and Plant.	Suspense.	Leave and other establishment charges in England.	Loss or gain by exchange.	Deduct—Contributions from Revenue to wipe off unproductive Capital expenditure on water courses.	Deduct—Receipts and Recoveries on Capital Account.	Net Total.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Ra.
<b>A.—Irrigation works.—</b>	<b>Brought forward</b>									1,17,05,588	59,87,32,801
	<b>Government of Punjab.</b>										
<b>Productive</b>	Upper Bari Doab Canal . . . . .	1,00,742	27,952	698	—95,324	202	1	..	1,005	33,266	2,13,76,293
	Western Jumna Canal (including Extension Scheme) . . . . .	6,70,298	1,09,958	30,410	28,578	630	2	..	11,536	8,28,340	3,37,62,727
	Sirhind Canal . . . . .	..	..	..	87,052	..	..	..	—6,618	93,670	2,54,38,472
	Lower Chenab Canal . . . . .	12,85,778	2,37,429	32,700	1,12,572	1,735	10	..	15,002	16,55,222	4,91,64,183
	Lower Jhelum Canal . . . . .	33,49,257	4,96,956	38,413	1,59,947	3,287	16	..	1,53,843	38,94,033	2,61,58,591
	Upper Chenab Canal . . . . .	83,239	17,048	2,911	61,208	110	..	..	5,064	1,59,452	4,21,77,010
	Upper Jhelum Canal . . . . .	82,881	19,437	295	9,039	157	..	..	91,742	20,067	4,62,07,648
	Lower Bari Doab Canal . . . . .	2,78,186	72,460	12,385	—86,535	642	3	..	11,725	2,65,416	2,34,53,642
	Sutlej Valley Project . . . . .	1,89,486	47,300	462	54,519	415	2	..	2,45,880	46,304	13,44,38,954
	Haveli Project . . . . .	56,619	1,5,244	553	6,280	72	..	..	46,676	32,092	3,74,73,142
	Other Projects . . . . .	26,28,083	5,55,891	1,57,922	9,33,500	8,350	42	..	8,642	42,75,176	85,77,598
	<b>Total Productive</b>	<b>87,24,569</b>	<b>15,99,675</b>	<b>2,76,749</b>	<b>12,70,836</b>	<b>15,630</b>	<b>76</b>	<b>..</b>	<b>5,84,497</b>	<b>1,13,03,038</b>	<b>44,82,28,260</b>
<b>Unproductive</b>	Indus Inundation Canals . . . . .	11,085	2,186	62	16,729	20	..	..	1,152	28,930	34,02,645
	Panjnad Head Works . . . . .	..	..	..	24,421	..	..	..	200	24,221	1,81,81,988
	Thal Project . . . . .	1,23,18,119	8,56,966	69,756	8,52,579	4,725	23	..	5,37,490	1,35,64,678	3,98,43,310
	Other Projects . . . . .	4,454	1,467	17	12,450	12	..	..	..	18,400	23,30,819
	<b>Total Unproductive</b>	<b>1,23,33,658</b>	<b>8,60,619</b>	<b>69,835</b>	<b>9,06,179</b>	<b>4,757</b>	<b>23</b>	<b>..</b>	<b>5,38,842</b>	<b>1,36,36,229</b>	<b>6,37,58,762</b>
	<b>TOTAL OUTLAY ON CONSTRUCTION</b>	<b>2,10,58,227</b>	<b>24,60,294</b>	<b>3,46,584</b>	<b>21,77,015</b>	<b>20,387</b>	<b>99</b>	<b>..</b>	<b>11,23,339</b>	<b>2,49,39,267</b>	<b>51,19,87,022</b>

	<i>Deduct—Amount debitable to Bikaner and Bahawalpur States on account of contribution for Sutlej Valley Project</i>								12,620	584,11,676
	<i>Deduct—Outlay financed from Ordinary Revenues</i>								..	4,60,65,661
	NET OUTLAY OUTSIDE THE REVENUE ACCOUNT								2,49,26,647	40,75,09,685
	Charged								2,23,342	
	Voted								2,47,03,305	
<b>A.—Irrigation Works.—</b>	<b>Government of Bihar.</b>									
Productive	Son Project	..	..	..	..	..	..	..	..	2,58,98,513
	Patna—Bakhtiarpur—Bihar-sharif									
	Ekangar-arai—Bihta Emergency Irrigation Scheme	10,61,524	..	..	..	..	..	..	10,61,524	23,67,952
	Total Productive	10,61,524							10,61,524	2,82,66,465
Unproductive	Tribeni Canal	..	..	..	..	..	..	..	..	79,29,152
	Dhaka Canal	..	..	..	..	..	..	..	..	6,17,739
	Total Unproductive	..	..	..	..	..	..	..	..	85,46,891
	TOTAL OUTLAY ON CONSTRUCTION.	10,61,524	..	..	..	..	..	..	10,61,524	3,68,13,356
	<i>Deduct—Outlay financed from Famine Insurance Grant or Famine Relief Fund</i>								..	1,16,723
	<i>Deduct—Outlay financed from Ordinary Revenues</i>								(a)10,61,524	24,91,492
	NET OUTLAY OUTSIDE THE REVENUE ACCOUNT.								..	3,42,05,141
<b>B.—Navigation, etc. Works.—</b>	<b>Government of Assam.</b>									
Productive	Other Projects	1,38,943	27,406	..	..	..	..	..	1,66,349	2,07,758
	TOTAL OUTLAY ON CONSTRUCTION	1,38,943	27,406	..	..	..	..	..	1,66,349	2,07,758
	NET OUTLAY OUTSIDE THE REVENUE ACCOUNT.	..							1,66,349	2,07,758
	Charged								..	
	Voted								1,66,349	
	Carried over								3,67,98,584	1,04,06,55,385

(a) This is Authorised.

C. and CC.—Irrigation, etc.



Class of works.	Provinces and Canals.	Expenditure during the year.								Expenditure to end of the year.	
		Works.	Establishment.	Tools and Plant.	Suspense.	Leave and other establishment charges in England.	Loss or gain by exchange.	Deduct—Contributions from Revenue to wipe off unproductive Capital expenditure on water courses.	Deduct—Receipts and Recoveries on Capital Account.		Net Total.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	Brought forward .									3,67,98,584	1,04,06,55,385
	<b>Government of North-West Frontier Province.</b>										
<b>A.—Irrigation Works—</b>											
Productive .	Lower Swat Canal . . . . .	..	..	..	..	..	..	..	..	..	54,54,930
	Kabul River Canal . . . . .	25,983	5,547	633	..	299	..	..	..	32,462	16,26,248
	<b>Total Productive .</b>	<b>25,983</b>	<b>5,547</b>	<b>633</b>	<b>..</b>	<b>299</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>32,462</b>	<b>70,81,178</b>
Unproductive .	Paharpur Canal . . . . .	11,478	1,251	111	..	68	..	..	..	12,908	33,03,018
	Upper Swat Canal . . . . .	..	..	..	..	..	..	..	..	..	2,05,61,576
	<b>Total Unproductive .</b>	<b>11,478</b>	<b>1,251</b>	<b>111</b>	<b>..</b>	<b>68</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>12,908</b>	<b>2,38,64,594</b>
	<b>TOTAL OUTLAY ON CONSTRUCTION .</b>	<b>37,461</b>	<b>6,798</b>	<b>744</b>	<b>..</b>	<b>367</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>45,370</b>	<b>3,09,45,772</b>
	<i>Deduct—Outlay financed from Ordinary Revenues . . . . .</i>									<i>(a)45,370</i>	<i>3,22,441</i>
	<b>NET OUTLAY OUTSIDE THE REVENUE ACCOUNT</b>									<b>..</b>	<b>3,06,23,331</b>
	<b>Government of Orissa.</b>										
<b>A.—Irrigation Works—</b>											
Productive .	Patrapara Irrigation Project . . . . .	10	1	..	..	..	..	..	..	11	1,23,998

Unproductive	Orissa Project . . . . .	11,002	1,865	393	..	7	..	..	..	13,267	2,65,86,966	
	Rushikulya System . . . . .	..	..	..	..	..	..	..	..	..	51,86,712	
	Total Unproductive . . . . .	11,002	1,865	393	..	7	..	..	..	13,267	3,17,73,678	
<b>TOTAL OUTLAY ON CONSTRUCTION</b>		<b>11,012</b>	<b>1,866</b>	<b>393</b>	<b>..</b>	<b>7</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>13,278</b>	<b>3,18,97,676</b>	
<i>Deduct—Outlay financed from Famine Insurance Grant or Famine Relief Fund . . . . .</i>										..	56,636	
<i>Deduct—Outlay financed from Ordinary Revenues . . . . .</i>										(b)13,278	14,48,896	
NET OUTLAY OUTSIDE THE REVENUE ACCOUNT.										..	3,03,92,144	
<b>Government of Sind.</b>												
A—Irrigation Works	Productive . . . . .	Desert Canal . . . . .	4,492	835	84	..	8	..	..	..	5,419	28,39,335
		Lloyd Barrage and Canals Construction . . . . .	17,07,046	3,23,074	30,994	-277	5,163	9	..	5,65,234	15,00,775	22,85,60,692
		Fuleli Canal . . . . .	..	..	..	..	..	..	..	..	..	59,90,208
		Other Projects . . . . .	13,674	2,542	257	..	24	..	..	6	16,491	61,50,567
		Total Productive . . . . .	17,25,212	3,26,451	31,335	-277	5,195	9	..	5,65,240	15,22,685	24,36,40,802
Unproductive . . . . .	Other Projects . . . . .		3,00,554	72,664	7,328	..	691	1	..	92	4,71,146	1,16,35,727
		TOTAL OUTLAY ON CONSTRUCTION . . . . .	21,15,766	3,99,115	38,663	-277	5,886	10	..	5,65,332	19,93,831	25,51,76,529
		<i>Deduct—Outlay financed from Famine Insurance Grant or Famine Relief Fund.</i>									..	10,18,976
		<i>Deduct—Outlay financed from Ordinary Revenues.</i>									(c)4,93,056	1,87,90,922
		NET OUTLAY OUTSIDE THE REVENUE ACCOUNT.									15,00,775	23,53,66,631
	Charged . . . . .									34,810		
	Voted . . . . .									14,65,965		
	Carried over . . . . .									3,82,99,359	1,33,70,37,491	

	Charged.	Voted. Authorised.	Total.
	Rs.	Rs.	Rs.
(a)	946	44,424	45,370
(b)	181	13,097	13,278
(c)	8,610	4,84,446	4,93,056

Class of Works.	Provinces and Canals.	Expenditure during the year.									Net Total.	Expenditure to end of the year.
		Works.	Establishment.	Tools and Plant.	Suspense.	Interest.	Leave and other establishment charges in England.	Loss or gain by exchange.	Deduct—Contributions from Revenue to wipe off unproductive Capital expenditure on water courses.	Deduct—Receipts and Recoveries on Capital Account.		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Brought forward . . . . .										3,82,99,359	1,33,70,37,491
	TOTAL OUTLAY ON CONSTRUCTION—PROVINCIAL GOVERNMENTS.										4,07,28,201	1,48,04,07,517
	<i>Deduct—Outlay financed from Famine Insurance Grant or Famine Relief Fund . . . . .</i>										—	97,29,070
	<i>Deduct.—Outlay financed from Ordinary Revenues . . . . .</i>										24,28,842	13,74,20,026
	<i>Add—Repayment of Capital Expenditure financed from Ordinary Revenues . . . . .</i>										—	37,70,070
	NET OUTLAY ON CONSTRUCTION—PROVINCIAL GOVERNMENTS, OUTSIDE THE REVENUE ACCOUNT . . . . .										3,82,99,359	1,33,70,37,491
	TOTAL OUTLAY ON CONSTRUCTION—CENTRAL AND PROVINCIAL GOVERNMENTS . . . . .										4,09,84,453	1,49,83,02,570
	<i>Deduct—Outlay financed from Famine Insurance Grant or Famine Relief Fund . . . . .</i>										—	97,29,070
	<i>Deduct—Outlay financed from Ordinary Revenues . . . . .</i>										26,85,094	14,45,18,026
	<i>Add—Repayment of Capital Expenditure financed from Ordinary Revenues . . . . .</i>										—	37,70,070
	NET OUTLAY ON CONSTRUCTION OF IRRIGATION, ETC., WORKS OUTSIDE THE REVENUE ACCOUNT . . . . .										3,82,99,359	(a) 1,34,78,34,544

(a) See footnote (b) on page 138.

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

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	55,53,758	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	(a) 95,79,141	21,57,778	(a) 1,17,36,919
1945-46	3,82,99,359	26,85,004	4,09,84,453
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	37,79,070	-37,79,070	..
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
TOTAL	(b) 1,16,99,12,271	(b) 32,83,90,299	1,49,83,02,570

(a) Previous recorded outlay of 1944-45 has been reduced by a sum of Rs. 7,91,973 as detailed below :—

(i) Expenditure outside the Revenue Account—

Bombay—

Capital expenditure relating to various canals written off without financial adjustment as a result of change in their classification from Capital to Revenue

Punjab—

Amount written off without financial adjustment on account of the difference between the amounts actually charged for Establishment and Tools and Plant, on pro-rata basis, and those chargeable at the rates of 10 and 1½ per cent respectively, levied by the local Government

Total outside the Revenue Accounts

(ii) Expenditure within the Revenue Account.

Bombay—

Amount written off without financial adjustment as a result of change in their classification.

Punjab—

Amount brought on to Capital Account without financial adjustment for the reasons given above against Punjab.

(b) 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 118.

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 1946.

Class of works.	Provinces and Canals.	Water Rates.	Owners' Rates.	Water Supply of Towns.	Sales of water.	Receipts from Workshops.	Plantation.	Other Canal Produce.	Water Power.	Navigation.	Rents.	Fines.	Recoveries of Expenditure.	Miscellaneous.	Interest on Depreciation.	Deduct—Refunds.	Total.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>CENTRAL GOVERNMENT.</b>																	
<b>Baluchistan.</b>																	
A.—Irrigation Works—Unproductive	Pishin Canal . . . . .	..	..	..	1,326	..	625	..	..	..	198	..	99	85,288	..	..	87,536
	Nari Weir Canal . . . . .	..	..	..	..	..	15	..	4,522	..	199	..	..	..	..	7	4,729
	<b>Total Unproductive</b> . . . . .	..	..	..	1,326	..	640	..	4,522	..	397	..	99	85,288	..	7	92,265
<b>Rajputana.</b>																	
A.—Irrigation Works—Unproductive	Tank Projects . . . . .	14,394	..	..	..	..	..	..	..	..	208	902	49	4,621	..	..	20,174
<b>Sind.</b>																	
A.—Irrigation Works—Productive	Nasirabad Section of the Lloyd Barrage and Canals Construction.	26,365	..	..	4	..	..	..	..	..	..	..	..	..	..	..	26,369
	<b>Total Central Government</b> . . . . .	40,759	..	..	1,330	..	640	..	4,522	..	605	902	148	89,909	..	7	1,38,808
<b>PROVINCIAL GOVERNMENTS.</b>																	
<b>Government of Madras.</b>																	
A.—Irrigation Works—Productive	Cauvery Delta System . . . . .	..	..	..	168	..	23,409	11,079	..	6,110	623	15	507	831	..	368	42,374
	Godavari Delta System . . . . .	..	..	1,495	2,392	..	4,260	62,895	..	2,87,419	1,962	..	1,558	5,373	..	10,982	3,56,372
	Pennar River Canals System . . . . .	..	..	..	288	..	94	4,022	..	800	494	..	780	54	..	100	6,441
	Periyar System . . . . .	..	..	..	941	..	6,572	11,069	..	90	1,358	..	4,685	461	..	483	24,673
	Kistna Delta System . . . . .	..	..	2,864	4,605	..	7,828	97,569	..	2,09,187	403	2	4	10,069	..	6,804	3,27,627
	Lower Coleroon Ancient System . . . . .	..	..	579	353	..	5,663	5,188	..	166	347	310	169	494	..	102	13,167
	Kistna East Bank Canal Extension Scheme . . . . .	..	..	..	..	..	..	13,092	..	2,115	2,051	..	3	4,038	..	175	21,124
	Cauvery-Mettur Project . . . . .	..	..	..	75,824	..	9,378	1,032	..	14	19,120	..	451	14,018	..	187	1,19,650
	Kattalai Scheme . . . . .	..	..	..	100	..	7,063	1,914	..	146	269	..	48	27	..	81	9,486
	Other Projects . . . . .	..	..	341	2,758	..	8,404	9,543	..	129	1,245	..	1,089	9,911	..	1,955	31,465
	<b>Total Productive—Carried over</b> . . . . .	..	..	5,279	87,429	..	72,671	2,17,403	..	5,06,176	27,852	327	9,303	46,170	..	20,227	9,52,379

CENTRAL AND PROVINCIAL GOVERNMENTS IN INDIA, FOR THE YEAR 1945-46.

C. and CC.—Irrigation, etc.

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 1946—contd.

Class of works.	Provinces and Canals.	Water Rates.	Owners' Rates.	Water Supply of Towns.	Sales of water.	Receipts from Workshops.	Plantation.	Other Canal Produce.	Water Power.	Navigation.	Rents.	Fines.	Recoveries of Expenditure.	Miscellaneous.	Transfer from Deposit Account of Special Development Fund.	Interest on Depreciation.	Deduct—Refunds.	Total.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Brought forward	..	..	5,279	87,429	..	72,671	2,17,403	..	5,06,176	27,852	327	9,303	46,176	..	..	20,237	9,52,379
<b>A.—Irrigation Works—contd.</b>	<b>Government of Madras—contd.</b>																	
Unproductive	Kurnool Cuddapah Canal	..	..	..	272	..	1,913	5,334	..	204	783	..	45	309	..	..	137	8,723
	Toludur Reservoir Project	..	..	..	..	..	1,216	98	..	..	89	..	1,650	47	..	..	42	3,058
	Other Projects	..	..	49,779	16	..	5,828	6,155	..	..	1,287	..	95	7,779	..	..	82	70,857
	Total Unproductive	..	..	49,779	288	..	8,957	11,587	..	204	2,159	..	1,790	8,135	..	..	261	82,638
	TOTAL A.—IRRIGATION	..	..	55,058	87,717	..	81,628	2,28,990	..	5,06,380	30,011	327	11,093	54,311	..	..	20,498	10,35,017
<b>B.—Navigation etc., Works—</b>																		
Unproductive	Buckingham Canal	..	..	..	2,421	..	1,135	..	..	1,26,335	606	..	..	7,449	..	..	903	1,37,043
	Other Projects	..	..	..	..	..	15	..	..	1,040	..	..	..	..	..	..	..	1,055
	TOTAL B.—Navigation, etc.	..	..	..	2,421	..	1,150	..	..	1,27,375	606	..	..	7,449	..	..	903	1,38,008
	Total Government of Madras	..	..	55,058	90,138	..	82,778	2,28,990	..	6,33,755	30,617	327	11,093	61,760	..	..	21,401	11,73,115
<b>A.—Irrigation Works—</b>	<b>Government of Bombay.</b>																	
Productive	Total Productive	41,414	..	67,116	2,18,647	..	..	15,266	..	..	25	..	..	2,866	..	..	..	3,45,334
Unproductive	Mutha Canal including Matoba Tank	1,36,969	..	2,69,346	29,879	..	1,803	35,684	..	..	2,725	1,201	..	11,644	..	..	426	4,88,825
	Nira Left Bank Canal and Shetphal Tank	9,82,550	..	..	14,833	..	205	4,004	..	..	2,875	..	77	12,946	..	..	55	10,17,435
	Godavari Canal	7,36,233	..	..	35,550	..	774	1,612	..	920	2,258	1	18	35,245	..	..	4,342	8,08,269
	Nira Right Bank Canal	10,95,918	..	..	8,354	..	45	6,741	..	..	3,536	..	83	7,297	..	..	6,122	11,15,852
	Pravara River Works	11,90,982	..	..	2,493	..	6,788	3,306	..	169	3,318	..	..	1,231	..	..	331	12,07,936
	Other Projects	6,32,606	..	..	12,495	..	2,605	29,162	14,313	6	412	101	..	50,603	2,54,641	..	989	9,95,955
	Total Unproductive	47,75,238	..	2,69,346	1,03,604	..	12,220	80,509	14,313	1,095	15,124	1,303	178	1,18,966	2,54,641	..	12,265	56,34,272
	Total Government of Bombay	48,16,652	..	3,36,462	3,22,251	..	12,220	95,775	14,313	1,095	15,149	1,303	178	1,21,832	2,54,641	..	12,265	59,79,606

<b>A.—Irrigation Works—</b>		<b>Government of Bengal.</b>																
Unproductive	Damodar Canal . . . . .	2,29,325	..	..	300	..	..	..	..	..	1,073	2	232	15,085	..	..	..	2,46,027
	Midnapore Canal . . . . .	1,11,170	..	..	4,562	..	..	2,013	..	25,575	2,015	..	134	19,587	..	..	1	1,65,055
	Bakreswar Irrigation Scheme	18,090	..	..	..	..	..	6	..	..	..	..	..	51	..	..	..	18,147
	<b>Total A.—Irrigation</b>	<b>3,58,585</b>	..	..	<b>4,862</b>	..	..	<b>2,019</b>	..	<b>25,575</b>	<b>3,088</b>	<b>2</b>	<b>366</b>	<b>34,733</b>	..	..	<b>1</b>	<b>4,29,229</b>
<b>B.—Navigation etc., Works—</b>																		
Unproductive	Hijili Tidal Canal . . . . .	..	..	..	..	..	..	1,443	..	30,292	166	..	..	4,555	..	..	12	36,444
	Calcutta and Eastern Canals	..	..	..	..	..	1,008	..	..	3,53,828	5,198	..	6	48,942	..	..	..	4,08,982
	Madaripur Bil Route . . . . .	..	..	..	..	..	..	..	..	96,515	1,104	..	8	1,09,899	..	..	..	2,07,528
	Other Projects . . . . .	..	..	..	..	..	..	..	..	46,624	66	..	7,500	3,131	..	..	..	57,321
	<b>Total B.—Navigation, etc. .</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>1,008</b>	<b>1,443</b>	<b>..</b>	<b>5,27,259</b>	<b>6,534</b>	<b>..</b>	<b>7,514</b>	<b>1,66,527</b>	<b>..</b>	<b>..</b>	<b>12</b>	<b>7,10,273</b>
<b>Total Government of Bengal .</b>		<b>3,58,585</b>	..	..	<b>4,862</b>	..	<b>1,008</b>	<b>3,462</b>	..	<b>5,52,834</b>	<b>9,622</b>	<b>2</b>	<b>7,880</b>	<b>2,01,260</b>	..	..	<b>13</b>	<b>11,39,502</b>
<b>A.—Irrigation Works—</b>		<b>Government of United Provinces</b>																
Productive	Ganges Canal . . . . .	73,75,654	21,216	9,000	17,532	..	1,27,525	44,218	1,55,086	13,857	7,040	14,963	—235	49,880	..	..	1,406	78,34,330
	Lower Ganges Canal . . . . .	44,34,989	11,866	89,905	66,178	..	75,591	23,344	7,574	3,459	5,915	7,343	5,247	60,785	..	..	1,015	47,91,181
	Eastern Jumna Canal . . . . .	25,90,584	12,586	..	3,783	..	69,832	67,103	22,324	..	2,247	1,795	101	19,570	..	..	75	27,89,850
	Agra Canal . . . . .	13,88,643	2,459	..	25,160	..	1,32,602	38,056	2,029	..	2,504	5,175	91,597	30,276	..	..	910	17,17,591
	Ramganga Canal . . . . .	1,92,140	..	..	..	..	..	643	..	..	..	85	..	790	..	..	..	1,93,658
	State Tube Wells . . . . .	50,74,581	..	..	27,993	..	..	68	..	..	4,283	12,224	6,717	62,111	..	75,745	3,755	52,59,967
	Other Projects . . . . .	80,240	41*	..	..	..	..	1,730	333	..	275	30	..	225	..	..	..	83,248
<b>Total Productive—Carried over</b>		<b>2,11,36,831</b>	<b>48,542</b>	<b>98,905</b>	<b>1,40,646</b>	..	<b>4,05,550</b>	<b>1,75,162</b>	<b>1,87,346</b>	<b>17,316</b>	<b>22,264</b>	<b>41,615</b>	<b>1,03,427</b>	<b>2,23,637</b>	..	<b>75,745</b>	<b>7,161</b>	<b>2,26,69,825</b>

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 1946—concl'd.

Class of works.	Provinces and Canals.	Water Rates.	Owner's Rates.	Water Supply of towns.	Sales of water.	Receipts from Workshops.	Plantation.	Other Canal Produce.	Water Power.	Navigation.	Rents.	Fines.	Recoveries of Expenditure.	Miscellaneous.	Interest on Depreciation.	Deduct—Refunds.	Total.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Brought forward ..	2,11,36,831	48,542	98,905	1,40,646	..	4,05,550	1,75,162	1,87,346	17,316	22,264	41,615	1,03,427	2,23,637	75,745	7,161	2,26,69,825
<b>A.—Irrigation Works—contd.</b>	<b>Government of United Provinces—contd.</b>																
<b>Unproductive</b>	Sarda Canal . . . . .	62,25,186	2,280	..	4,753	..	5,874	48,232	..	..	27,853	11,269	6,031	35,273	..	1,606	63,65,245
	Dun Canals . . . . .	1,34,561	6,056	..	66,923	..	..	42,268	16,444	..	463	45	..	1,867	..	..	2,68,627
	Betwa Canal . . . . .	6,27,003	..	33	62	..	6,462	1,337	..	..	2,857	392	..	2,213	..	1,668	6,38,691
	Ken Canal . . . . .	5,75,679	..	..	465	..	..	4,718	..	..	805	1,450	1,781	2,508	..	2,157	5,85,249
	Dhasan Canal . . . . .	2,19,841	..	..	3	..	..	4,930	..	..	91	458	2	1,696	..	..	2,27,021
	Ghaggar Canal including Garai Canal	3,14,442	..	..	630	..	..	1,909	..	..	833	50	46	4,699	..	..	3,22,609
	Other Projects . . . . .	2,93,094	178	7,415	1,054	..	..	11,524	6,220	..	635	471	27	1,56,341	..	3,002	4,73,957
	Total Unproductive . . . . .	83,89,806	8,514	7,448	73,890	..	12,336	1,14,918	22,664	..	33,537	14,135	7,887	2,04,597	..	8,333	88,81,399
<b>C.—Hydro-Electric Works—</b>																	
<b>Productive</b>	Grid Hydro-Electric Scheme . . . . .	..	..	..	..	..	..	..	..	..	7,846	..	15,665	58,30,099	2,17,831	2,338	60,69,103
	Total Government of United Provinces.	2,95,26,637	57,056	1,06,353	2,14,536	..	4,17,886	2,90,080	2,10,010	17,316	63,647	55,750	1,26,979	62,58,333	2,93,576	17,832	3,76,20,327
<b>A.—Irrigation Works—</b>	<b>Government of Punjab.</b>																
<b>Productive</b>	Upper Bari Doab Canal . . . . .	53,49,402	..	91	11,065	..	46,543	11,147	2,32,233	..	24,585	..	9,466	65,174	..	10,573	57,39,133
	Western Jumna Canal . . . . .	40,01,419	..	6,059	11,980	..	2,21,689	3,107	26,929	1,43,898	18,618	..	46,454	40,540	..	3,586	45,17,107
	Sirhind Canal . . . . .	53,58,074	..	7,472	19,297	..	1,07,256	14,556	3,56,502	11,202	8,986	..	23,116	2,24,352	..	3,36,198	57,94,615
	Lower Chenab Canal . . . . .	1,20,28,732	..	22,464	9,757	..	1,12,888	1,847	37,125	..	30,240	..	10,585	88,055	..	12,053	1,23,29,640
	Lower Jhelum Canal . . . . .	37,29,475	..	4,203	18,729	..	65,207	2,533	71,097	..	15,964	..	2,503	11,632	..	9,295	39,12,048
	Upper Chenab Canal . . . . .	36,71,467	..	..	10,315	..	23,335	6,096	..	..	10,703	..	21,539	24,577	..	2,294	37,65,678
	Upper Jhelum Canal . . . . .	14,05,378	..	..	23,850	..	5,280	850	86	..	8,941	..	19,905	11,097	..	23,675	14,51,712
	Lower Bari Doab Canal . . . . .	59,53,420	..	1,815	19,284	..	42,962	393	24,476	..	16,192	..	5,212	1,74,399	..	7,412	62,30,741
	Sutlej Valley Project . . . . .	57,81,637	..	..	6,279	..	8,504	4,939	..	..	51,347	436	20,958	4,42,700	..	(a) 86,046	62,30,754
	Haveli Project . . . . .	37,14,723	..	..	3,581	..	9,434	2,079	..	..	10,481	..	6,507	28,809	..	4,090	37,71,524
	Other Projects . . . . .	2,41,043	..	..	..	1,023	260	..	..	..	514	..	35,305	2,35,505	..	40	5,13,610
	Total Productive . . . . .	5,12,34,710	..	42,104	1,34,137	1,023	6,43,358	47,547	7,48,448	1,55,100	1,96,571	436	2,01,550	13,46,840	..	4,95,262	5,42,56,562



Unproductive	Indus Inundation Canals	2,96,294	..	..	063	..	344	..	..	..	1,835	..	1,594	4,964	..	791	3,21,933
	Panjnad Head Works	..	..	..	3	..	11	..	..	..	6,050	..	7,910	28,045	..	(b) 25,545	16,474
	Other Projects	3,67,129	..	..	225	..	23,000	82	..	..	1,862	..	827	929	..	334	3,76,690
	Total Unproductive	6,63,423	..	..	891	..	23,355	82	..	..	9,747	..	10,331	33,938	..	26,670	7,15,097
	Total Government of Punjab	5,18,98,133	..	42,104	1,35,028	1,023	6,66,713	47,629	7,48,448	1,55,100	2,00,318	436	2,11,881	13,80,778	..	5,21,932	5,49,71,659
A.—Irrigation Works— Productive	Government of Bihar.																
	Son Project	30,52,857	..	12	17,701	9,239	19,088	12,020	12,751	45,248	8,768	..	1,166	1,45,602	..	7,440	33,17,002
	Patna-Bakhtiarpur-Bihar Ekangarsarai-Bihta Emergency Irrigation Scheme—	..	..	..	..	..	..	..	..	..	..	..	3,43,160	..	..	..	3,43,160
	Total Productive	30,52,857	..	12	17,701	9,289	19,088	12,020	12,751	45,248	8,768	..	3,44,326	1,45,602	..	7,440	36,60,222
Unproductive	Tribeni Canal	4,02,353	..	..	9	..	98	6,973	..	..	1,006	50	29	2,731	..	719	4,12,530
	Dhaka Canal	41,631	..	..	..	..	141	3,037	..	..	88	..	1	611	..	442	45,087
	Total Unproductive	4,43,984	..	..	9	..	239	10,030	..	..	1,094	50	30	3,342	..	1,161	4,57,617
Total Government of Bihar	34,96,841	..	12	17,710	9,289	19,327	22,050	12,751	45,248	9,862	50	3,44,356	1,48,944	..	8,601	41,17,839	
A.—Irrigation Works— Productive	Government of North-West Frontier Province.																
	Lower Swat Canal	8,97,861	..	..	4,766	..	1,20,214	..	1,07,638	..	5,845	125	32	1,295	..	488	11,37,288
	Kabul River Canal	2,47,302	..	..	8,134	..	87	..	1,14,285	..	1,164	745	196	2,817	..	616	3,74,114
Total Productive	11,45,163	..	..	12,900	..	1,20,301	..	2,21,923	..	7,009	870	228	4,112	..	1,104	15,11,402	
Unproductive	Paharpur Canal	1,07,553	..	..	213	..	40	416	..	..	260	..	16	266	..	..	1,08,764
	Upper Swat Canal	12,21,703	..	..	692	..	429	..	1,81,300	..	5,151	462	12,937	1,958	..	46	14,24,586
	Total Unproductive	13,29,256	..	..	905	..	469	416	1,81,300	..	5,411	462	12,953	2,224	..	46	15,33,350
Total Government of North-West Frontier Province	24,74,419	..	..	13,805	..	1,20,770	416	4,03,223	..	12,420	1,332	13,181	6,336	..	1,150	30,44,752	
A.—Irrigation Works— Unproductive	Government of Orissa.																
	Orissa Project	4,81,417	..	..	423	12,854	10,749	13,817	..	60,118	5,000	..	85	40,880	..	2,633	6,22,710
	Rushikulya System	..	..	1,763	153	..	264	610	..	..	4	..	69	150	..	..	3,004
Total Government of Orissa	4,81,417	..	1,763	576	12,854	11,013	14,427	..	60,118	5,004	..	145	41,030	..	2,633	6,25,714	
A.—Irrigation Works— Productive	Government of Sind.																
	Desert Canal	1,64,277	..	..	..	..	128	137	..	..	183	258	71	2,771	..	32,779	1,35,046
	Lloyd Barrage and Canals Construction	8,50,090	..	..	23,806	..	33,944	10,805	..	4,247	72,381	1,21,365	17,235	1,36,023	..	46,880	12,23,616
	Fuleli Canal	1,65,742	..	..	7,697	..	3,678	1,453	..	..	1,553	1,975	505	18,083	..	..	2,00,686
	Other projects	1,99,099	..	..	12,449	..	833	34,373	..	..	4,615	3,963	1,309	22,999	..	70	2,79,570
	Total Productive	13,79,208	..	..	43,952	..	38,583	46,768	..	4,247	78,732	1,27,561	19,120	1,79,876	..	79,729	18,38,318
Unproductive	Total Unproductive	27,269	..	..	144	..	4,854	1,212	..	..	91	1,041	1,031	14,451	..	6,615	43,478
	Total Government of Sind	14,06,477	..	..	44,096	..	43,437	47,980	..	4,247	78,823	1,28,602	20,151	1,94,327	..	86,344	18,81,796

(a) Includes Rs. 60,546 creditable to Bahawalpur and Bikaner States.

(b) Rs. 25,545 creditable to Bahawalpur State.

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 1946.

Class of works.	Provinces and Canals.	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Total.
		Rs.	Rs.	Rs.	Rs.	Rs.
<b>CENTRAL GOVERNMENT.</b>						
<b>Baluchistan.</b>						
<b>A.—Irrigation Works—</b>						
Unproductive . . . . .	Pishin Canal . . . . .	1,688	40,196	33,450	504	75,838
	Nari Weir Canal . . . . .	12,076	5,056	7,372	19	24,523
	<b>Total Unproductive . . . . .</b>	<b>13,764</b>	<b>45,252</b>	<b>40,822</b>	<b>523</b>	<b>1,00,361</b>
<b>Rajputana.</b>						
<b>A.—Irrigation Works—</b>						
Unproductive . . . . .	Tank Projects . . . . .	7,300	36,193	7,263	435	51,191
<b>Sind.</b>						
<b>A.—Irrigation Works—</b>						
Productive . . . . .	Nasirabad Section of the Lloyd Barrage and Canals Construction . . . . .	..	2,31,365	1,73,524	8,263	4,13,152
	<b>TOTAL CENTRAL GOVERNMENT . . . . .</b>	<b>21,064</b>	<b>3,12,810</b>	<b>2,21,609</b>	<b>9,221</b>	<b>5,64,704</b>
	Non-voted . . . . .					5,13,513
	Voted . . . . .					51,191

		PROVINCIAL GOVERNMENTS.				
		Government of Madras.				
<b>A.—Irrigation Works—</b>						
<b>Productive</b>	Cauvery Delta System	19,329	2,19,250	1,04,485	692	3,43,756
	Godavari Delta System	3,93,047	12,53,827	3,47,511	41,299	20,35,684
	Pennar River Canals System	2,085	1,20,954	24,733	157	1,47,929
	Periyar System	4,678	2,05,202	90,389	742	3,01,011
	Kistna Delta System	73,346	10,00,200	3,91,795	7,433	14,72,774
	Lower Coleroon Anicut System	10,860	1,13,582	49,790	360	1,74,592
	Kistna East Bank Canal Extension Scheme	2,370	95,714	35,770	679	1,34,533
	Cauvery-Mettur Project	76,713	2,76,408	1,27,315	1,298	4,81,734
	Kattalai Scheme	11,033	10,570	12,116	62	33,781
	Other Projects	-7,092	4,55,571	1,46,641	3,780	5,98,900
	<b>Total Productive</b>	<b>5,86,369</b>	<b>37,51,278</b>	<b>13,30,545</b>	<b>56,502</b>	<b>57,24,694</b>
<b>Unproductive</b>	Kurnool Cuddapah Canal	1,899	93,261	55,218	3,289	1,53,667
	Toludur Reservoir Project	3,089	28,282	13,027	91	44,469
	Other Projects	42,369	4,62,823	1,16,479	5,518	6,27,189
	<b>Total Unproductive</b>	<b>47,357</b>	<b>5,84,346</b>	<b>1,84,724</b>	<b>8,898</b>	<b>8,25,325</b>
	<b>Total A.—Irrigation</b>	<b>6,33,726</b>	<b>43,35,624</b>	<b>15,15,269</b>	<b>65,400</b>	<b>65,50,019</b>
<b>B.—Navigation, etc., Works—</b>						
<b>Unproductive</b>	Buckingham Canal	22,047	4,37,499	42,363	581	5,02,490
	Other Projects	..	4,031	1,244	12	5,287
	<b>Total B.—Navigation, etc.</b>	<b>22,047</b>	<b>4,41,530</b>	<b>43,607</b>	<b>593</b>	<b>5,07,777</b>
	<b>Total</b>	<b>6,55,773</b>	<b>47,77,154</b>	<b>15,58,876</b>	<b>65,993</b>	<b>70,57,796</b>
	Deduct—Contribution from Central Government in furtherance of Food Production Campaign					57,585
	<b>Net Total Government of Madras</b>					<b>70,00,211</b>
	Charged					1,45,506
	Authorised					68,54,705

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 1946—contd.

Class of Works.	Provinces and Canals.	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Post War reconstruction and Development Programme.	Provision for Depreciation.	Renewals and Replacements.	Deduct—Amount met from Depreciation Reserve Fund.	Deduct—Recoveries from the Central Government for irrigation in the Nasirabad section.	Contribution from Revenue to wipe off unproductive capital outlay on water courses.	Leave and other establishment charges in England.	Loss or gain by exchange.	Total.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A.—Irrigation Works—</b>	<b>Government of Bombay.</b>													
Productive . . . . .	Total Productive . . . . .	11,531	16,715	28,860	424	1,328	..	..	..	..	..	278	..	59,136
Unproductive . . . . .	Mutha Canal including Matoba Tank . . . . .	7,156	1,15,244	1,12,045	1,835	543	..	..	..	..	..	1,224	..	2,38,047
	Nira Left Bank Canal and Shetphal Tank . . . . .	..	1,37,361	1,79,508	2,061	..	..	..	..	..	..	1,373	..	3,20,303
	Godavari Canal . . . . .	21,599	1,09,896	1,53,367	1,973	68,559	..	..	..	..	..	1,315	..	3,56,709
	Nira Right Bank Canal . . . . .	253	1,51,313	1,90,234	2,275	25,636	..	..	..	..	..	1,516	..	3,71,227
	Pravara River Works . . . . .	4,824	1,07,788	1,81,793	1,689	..	..	..	..	..	..	1,126	..	2,97,220
	Other Projects . . . . .	3,18,860	3,16,013	3,81,672	9,542	..	..	..	..	..	..	4,732	..	10,30,819
	Total Unproductive . . . . .	3,52,692	9,37,615	11,98,619	19,375	94,738	..	..	..	..	..	11,286	..	26,14,325
	Total Government of Bombay . . . . .	3,64,223	9,54,330	12,27,479	19,799	96,066	..	..	..	..	..	11,564	..	26,73,461
	Charged . . . . .													91,659
	Authorised . . . . .													25,81,802
<b>A.—Irrigation Works—</b>	<b>Government of Bengal</b>													
Unproductive . . . . .	Damodar Canal . . . . .	4,580	2,54,945	1,82,742	631	..	..	..	..	..	..	258	..	4,43,156
	Midnapore Canal . . . . .	..	1,62,161	93,791	2,224	..	..	..	..	..	..	212	2	2,58,390
	Bakreswar Irrigation Scheme . . . . .	..	11,964	5,889	25	..	..	..	..	..	..	11	..	17,889
	Total A.—Irrigation . . . . .	4,580	4,29,070	2,82,422	2,880	..	..	..	..	..	..	481	2	7,19,435

<b>B.—Navigation, etc. Works—</b>														
<b>Unproductive.</b>	Hijili Tidal Canal . . . . .	..	1,07,118	21,455	1,403	..	..	..	..	..	..	130	..	1,30,199
	Calcutta and Eastern Canals . . . . .	487	3,22,037	1,93,061	16,137	..	..	..	..	..	..	1,158	2	5,32,882
	Madaripur Bil Route . . . . .	995	2,84,057	1,30,342	14,261	..	..	..	..	..	..	991	1	4,30,047
	Dredger Ronaldshay . . . . .	..	2,519	922	126	..	..	..	..	..	..	8	..	3,575
	Dredger "Cowley" . . . . .	..	-18,901	-6,919	-946	..	..	..	..	..	..	-64	..	-26,830
	Other Projects . . . . .	994	98,642	17,367	1,734	..	..	..	..	..	..	122	..	53,859
	<b>Total B.—Navigation, etc.</b>	<b>2,476</b>	<b>7,30,472</b>	<b>3,56,228</b>	<b>32,808</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>2,345</b>	<b>3</b>	<b>11,24,332</b>
	<b>Total Government of Bengal</b>	<b>7,056</b>	<b>11,59,542</b>	<b>6,38,650</b>	<b>35,688</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>2,826</b>	<b>5</b>	<b>18,43,767</b>
														23,716
														18,20,051
<b>A.—Irrigation Works—</b>														
	<b>Government of United Provinces.</b>													
<b>Productive</b>	Ganges Canal . . . . .	18,996	19,03,103	16,68,667	39,282	..	..	..	..	..	..	13,025	20	36,43,093
	Lower Ganges Canal . . . . .	1,14,238	19,39,025	16,57,456	11,249	..	..	..	..	..	..	9,624	19	37,32,511
	Eastern Jumna Canal . . . . .	7,108	3,76,244	4,58,960	2,991	..	..	..	..	..	..	3,606	5	8,48,914
	Agra Canal . . . . .	8,508	2,74,989	3,20,893	2,274	..	..	..	..	..	..	2,759	4	6,09,427
	Ramganga Canal . . . . .	..	1,73,669	85,345	3,547	..	..	..	..	12,100	..	310	1	2,74,972
	State Tube Wells . . . . .	44,844	24,97,597	17,13,130	77,744	..	5,85,795	1,80,831	1,80,831	..	..	7,012	18	49,26,140
	Other Projects . . . . .	2,802	19,159	18,335	853	..	..	..	..	..	..	74	1	41,224
	<b>Total Productive</b>	<b>1,96,496</b>	<b>71,84,686</b>	<b>59,22,786</b>	<b>1,37,940</b>	<b>..</b>	<b>5,85,795</b>	<b>1,80,831</b>	<b>1,80,831</b>	<b>..</b>	<b>12,100</b>	<b>36,410</b>	<b>68</b>	<b>1,40,76,281</b>
<b>Unproductive</b>	Sarda Canal . . . . .	98,064	15,87,079	19,47,490	40,576	..	..	..	..	..	45,000	16,943	36	37,35,188
	Dun Canals . . . . .	..	83,854	58,134	630	..	..	..	..	..	..	711	..	1,43,329
	Betwa Canal . . . . .	-6,631	1,65,813	2,96,073	1,655	..	..	..	..	..	..	2,348	4	4,59,262
	Ken Canal . . . . .	24,511	1,67,314	2,47,265	1,974	..	..	..	..	..	..	2,804	4	4,43,902
	Dhasan Canal . . . . .	6,183	1,14,958	1,04,205	1,259	..	..	..	..	..	..	1,788	2	2,28,395
	Ghaggar Canal including Garai Canal . . . . .	733	97,615	1,26,424	1,022	..	..	..	..	..	..	1,454	2	2,27,250
	Other Projects . . . . .	10,516	3,10,388	3,53,128	5,661	..	..	..	..	..	..	3,450	4	6,83,147
	<b>Total Unproductive</b>	<b>1,33,376</b>	<b>25,27,051</b>	<b>31,32,719</b>	<b>52,777</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>45,000</b>	<b>29,498</b>	<b>52</b>	<b>59,20,473</b>
<b>C.—Hydro-Electric Works—</b>														
<b>Productive</b>	Grid Hydro-Electric Scheme . . . . .	9,912	10,96,522	14,92,526	49,344	..	7,06,382	57,154	57,154	..	..	10,308	15	33,64,989
	<b>Total Government of United Provinces</b>	<b>3,39,784</b>	<b>1,08,08,259</b>	<b>1,05,48,031</b>	<b>2,40,061</b>	<b>..</b>	<b>12,92,157</b>	<b>2,37,985</b>	<b>2,37,985</b>	<b>..</b>	<b>57,100</b>	<b>76,216</b>	<b>135</b>	<b>2,33,61,743</b>
														5,49,743
														2,28,12,000
	<b>Charged</b>													
	<b>Authorised</b>													

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 1946—conclld.

Class of works.	Provinces and Canals.	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Suspense.	Provision for Depreciation.	Renewals and Replacements.	Deduct—Contribution from the Central Government.	Deduct—Recoveries from the Central Government for irrigation in the Nasirabad section.	Contribution from Revenue to wipe off unproductive capital outlay on water courses.	Leave and other establishment charges in England.	Loss or gain by exchange	Total.	
		Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
A.—Irrigation Works— Productive	Government of Punjab.														
	Upper Bari Doab Canal . . . . .	1,55,045	9,70,595	13,14,856	7,837	..	..	..	..	..	..	4,520	22	24,52,875	
	Western Jumna Canal . . . . .	56,455	14,47,014	15,51,638	6,086	..	..	..	..	..	..	3,811	19	30,65,023	
	Sirhind Canal . . . . .	31,624	8,80,181	11,42,052	5,130	..	..	..	..	..	..	4,013	19	20,63,019	
	Lower Chenab Canal . . . . .	99,696	24,78,794	22,48,345	14,365	..	..	..	..	..	..	8,831	44	48,50,075	
	Lower Jhelum Canal . . . . .	25,731	6,36,154	8,35,433	4,383	..	..	..	..	..	..	3,070	15	15,04,786	
	Upper Chenab Canal . . . . .	70,212	11,11,790	10,80,572	17,993	..	..	..	..	..	..	4,956	25	22,85,548	
	Upper Jhelum Canal . . . . .	12,401	6,52,225	6,48,326	4,817	..	..	..	..	..	..	4,842	24	13,22,635	
	Lower Bari Doab Canal . . . . .	71,985	7,91,620	10,31,420	8,195	..	..	..	..	..	..	3,995	20	19,07,235	
	Sutlej Valley Project . . . . .	3,40,083	28,74,837	24,44,132	18,706	..	..	..	..	..	..	13,019	63	56,90,840	
	<i>Deduct—Amount debitable to Bikaner and Bahawalpur States on account of Sutlej Valley Project.</i>	<i>14,849</i>	<i>5,42,002</i>	<i>1,49,630</i>	<i>3,137</i>	..	..	..	..	..	..	..	..	..	<i>7,09,618</i>
	Haveli Project . . . . .	42,647	11,79,736	11,83,034	6,510	..	..	..	..	..	..	5,859	28	24,17,814	
Other Projects . . . . .	7,469	2,65,445	81,373	5,297	..	..	..	..	..	..	781	2	3,60,367		
	<b>Total Productive</b>	<b>8,98,499</b>	<b>1,27,46,389</b>	<b>1,34,11,551</b>	<b>96,182</b>	..	..	..	..	..	..	<b>57,697</b>	<b>281</b>	<b>2,72,10,599</b>	
Unproductive	Indus Inundation Canals . . . . .	23,039	4,66,574	2,93,025	2,773	..	..	..	..	..	..	1,754	9	7,87,174	
	Panjnad Head Works . . . . .	4,866	2,53,456	87,353	4,465	..	..	..	..	..	..	638	4	3,50,782	
	<i>Deduct—Amount debitable to Bahawalpur State on account of Panjnad Head Works</i>	<i>2,958</i>	<i>1,54,088</i>	<i>53,496</i>	<i>2,714</i>	..	..	..	..	..	..	..	..	<i>2,13,256</i>	
	Other Projects . . . . .	16,526	6,63,567	4,57,059	2,421	..	..	..	..	..	..	2,807	14	11,62,394	
		<b>Total Unproductive</b>	<b>41,473</b>	<b>12,49,509</b>	<b>7,83,941</b>	<b>6,915</b>	..	..	..	..	..	..	<b>5,199</b>	<b>27</b>	<b>20,87,094</b>
	<b>Total Government of Punjab</b>	<b>9,39,972</b>	<b>1,39,95,898</b>	<b>1,41,95,492</b>	<b>1,03,127</b>	..	..	..	..	..	..	<b>62,896</b>	<b>308</b>	<b>2,92,97,693</b>	
	Charged													7,26,951	
	Voted													2,85,70,742	

A.—Irrigation Works— Productive	Government of Bihar.													
	Son Project . . . . .	17,684	5,22,480	7,96,683	13,556	204	..	..	..	..	..	..	13,50,607	
	Unproductive													
	Tribeni Canal . . . . .	..	56,274	1,02,144	—394	..	..	..	..	..	..	..	1,58,024	
	Dhaka Canal . . . . .	..	9,221	14,620	—66	..	..	..	..	..	..	..	23,776	
	Total Unproductive	..	65,495	1,16,764	—459	..	..	..	..	..	..	1,81,800		
	Total Government of Bihar	17,684	5,87,975	9,13,447	13,097	204	..	..	..	..	..	15,32,407		
	Charged Authorised											62,580		
												14,69,827		
A.—Irrigation Works— Productive	Government of North-West Frontier Province.													
	Lower Swat Canal . . . . .	10,999	87,012	45,195	950	(—)18,496	..	..	..	..	..	1,174	2	1,26,836
	Kabul River Canal . . . . .	62,087	80,624	65,557	1,384	19,665	..	..	..	..	..	1,708	4	2,31,029
		Total Productive	73,086	1,67,636	1,10,752	2,334	1,169	..	..	..	..	2,882	6	3,57,865
	Unproductive													
Paharpur Canal . . . . .	8,981	1,15,380	57,323	1,212	..	..	..	7,794	..	..	1,489	2	1,76,593	
Upper Swat Canal . . . . .	19,895	2,26,309	1,25,995	2,743	—35,797	..	..	..	..	..	2,948	6	3,42,099	
	Total Unproductive	28,876	3,41,689	1,83,318	3,955	—35,797	..	..	7,794	..	4,437	8	5,18,692	
	Total Government of North-West Frontier Province.	1,01,962	5,09,325	2,94,070	6,289	—34,628	..	..	7,794	..	7,319	14	8,76,557	
	Charged Authorised												19,920	
													8,56,637	
A.—Irrigation Works— Unproductive	Government of Orissa.													
	Orissa Project . . . . .	3,38,897	4,21,410	4,88,781	29,270	826	..	..	..	..	..	463	..	12,79,647
	Rushikulya System . . . . .	—881	1,05,417	45,854	3,360	..	..	..	..	..	..	64	..	1,53,754
		Total Government of Orissa	3,38,016	5,26,827	5,34,635	32,570	826	..	..	..	..	527	..	14,33,401
		Charged Authorised												32,846
													14,00,555	
A.—Irrigation Works— Productive	Government of Sind.													
	Desert Canal . . . . .	1,359	1,24,171	42,974	2,355	..	..	..	..	..	..	444	1	1,71,304
	Lloyd Barrage and Canals Construction . . . . .	2,67,804	65,15,665	30,19,050	1,27,239	..	..	..	..	4,13,152	..	24,008	42	95,40,656
	Fuleli Canal . . . . .	..	98,350	41,249	2,911	..	..	..	..	..	..	549	1	1,43,060
	Other Projects . . . . .	2,30,092	4,66,215	2,59,560	14,133	..	..	..	..	..	..	2,668	5	10,22,673
	Total Productive	5,49,255	72,04,411	33,62,833	1,46,638	..	..	..	4,13,152	..	27,669	49	1,08,77,693	
Unproductive														
	Total Unproductive	5,53,361	9,20,093	4,92,554	26,983	..	..	..	..	..	5,098	9	19,48,098	
	Total Government of Sind	10,52,616	81,24,494	38,55,387	1,73,621	..	..	..	4,13,152	..	32,767	58	1,28,25,791	
	Charged												3,60,174	
	Voted												1,24,65,617	

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 1946.

	Water Rates.	Water supply of towns.	Sales of water.	Plantation.	Other Canal Produce.	Water power.	Navigation.	Rents.	Fines.	Recoveries of Expenditure.	Miscellaneous.	Land Revenue due to Works.	Transfer from Deposit Account of Special Development Fund.	Receipts from Central Government in furtherance of Food Production Campaign.	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.	Rs.
<b>CENTRAL GOVERNMENT.</b>																		
A.—Irrigation Works . . . . .	2,279	..	..	388	..	..	..	229	..	48	17,982	..	..	..	..	..	..	20,926
Government of Coorg.																		
A.—Irrigation Works . . . . .	..	..	..	..	..	..	..	..	..	128	182	..	..	..	..	..	..	310
<b>PROVINCIAL GOVERNMENTS.</b>																		
Government of Madras.																		
A.—Irrigation Works . . . . .	620	411	22,080	7,005	7,304	36,246	..	1,158	80	25,651	59,167	1,06,65,899	..	..	..	..	6,787	1,08,18,834
B.—Navigation, etc., Works . . . . .	..	..	16,037	30,986	..	..	58,907	92	..	9,182	14,932	..	..	..	..	..	2,589	1,27,547
Total . . . . .	620	411	38,117	37,991	7,304	36,246	58,907	1,250	80	34,833	74,099	1,06,65,899	..	..	..	..	9,376	1,09,46,381
Government of Bombay.																		
A.—Irrigation Works . . . . .	84,855	..	31,083	456	2,185	..	..	1,202	327	25	15,415	6,75,322	15,79,474	..	..	..	863	23,89,481
B.—Navigation, etc., Works . . . . .	..	..	..	..	..	..	..	..	..	..	6,506	..	1,54,739	..	..	..	..	1,61,245
Total . . . . .	84,855	..	31,083	456	2,185	..	..	1,202	327	25	21,921	6,75,322	17,34,213	..	..	..	863	25,50,726
Government of Bengal.																		
A.—Irrigation Works . . . . .	2,360	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2,360
B.—Navigation, etc., Works . . . . .	..	..	..	137	2,712	..	41,062	5,958	..	44,994	3,51,712	..	..	..	..	..	740	4,45,835
Total . . . . .	2,360	..	..	137	2,712	..	41,062	5,958	..	44,994	3,51,712	..	..	..	..	..	740	4,48,195



<b>Government of United Provinces.</b>																		
A.—Irrigation Works	16,438	..	..	..	547	..	..	214	..	..	1,541	..	..	..	..	..	40	18,700
<b>Government of Punjab.</b>																		
A.—Irrigation Works	52,654	..	..	..	9,662	..	..	..	..	915	1,45,836	..	..	..	25	..	..	2,09,122
B.—Navigation, etc., Works	..	..	7,636	3,697	..	..	..	123	..	66,960	1,65,365	..	..	..	..	..	30	2,43,751
Total	52,654	..	7,636	3,697	9,692	..	..	123	..	67,875	3,11,201	..	..	..	25	..	30	4,52,873
<b>Government of Bihar.</b>																		
A.—Irrigation Works.	12,251	..	..	25	..	..	..	19	..	60,737	1,249	..	..	..	..	..	793	73,488
B.—Navigation, etc., Works	..	..	..	822	..	..	..	361	..	1,00,677	14,702	..	..	..	..	..	611	1,15,951
Total	12,251	..	..	847	..	..	..	380	..	1,61,414	15,951	..	..	..	..	..	1,404	1,89,439
<b>Government of Central Provinces and Berar.</b>																		
A.—Irrigation Works	12,62,289	..	1,61,494	..	27,374	..	515	14,088	1,011	2,36,520	45,584	..	..	..	..	..	2,372	17,46,503
<b>Government of Assam</b>																		
B.—Navigation, etc., Works	..	..	..	..	..	..	..	..	..	2	..	..	..	..	..	..	..	2
<b>Government of North-West Frontier Province.</b>																		
A.—Irrigation Works.	33,927	..	..	..	..	6,552	..	4,360	..	5,269	2,931	..	..	..	..	..	..	53,045
<b>Government of Orissa.</b>																		
A.—Irrigation Works	..	..	..	1	3	..	..	..	..	..	1	1,20,549	..	..	..	..	..	1,20,554
B.—Navigation, etc., Works	..	..	..	754	..	..	1,660	2,000	..	25,406	10,388	..	..	..	..	..	..	40,208
Total	..	..	..	755	3	..	1,660	2,000	..	25,406	10,389	1,20,549	..	..	..	..	..	1,60,762
<b>Government of Sind.</b>																		
A.—Irrigation Works	4,004	..	..	934	4,761	..	..	1	357	953	21,964	3,48,347	..	..	..	..	..	3,80,721

Details.	Provincial Governments.													Total Central and Provincial Governments.
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A.—Irrigation Works.—</b>														
<b>WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT—</b>														
Works . . . . .	44,100	..	6,35,873	..	5,42,738	..	1,93,571	..	4,77,694	..	-3,38,265	..	17,91,356	33,47,067
Extensions and Improvements . . . . .	..	320	1,89,151	16,967	..	8,743	-1,525	..	3,035	..	5,71,537	14,423	-5,81,478	2,21,173
Maintenance and Repairs . . . . .	29,764	3,637	38,69,869	5,94,085	13,167	1,66,696	1,38,751	3,543	4,01,156	..	2,08,652	71,002	5,45,848	60,46,170
Establishment . . . . .	47,259	1,432	11,05,089	1,95,803	1,18,764	88,093	12,78,247	5,616	4,57,016	..	3,81,616	23,588	3,11,367	40,13,890
Tools and Plant . . . . .	8,406	66	26,719	7,898	13,053	2,223	5,633	-24	13,228	..	7,563	869	30,857	1,16,491
Suspense . . . . .	-17,979	..	..	..	..	..	44,399	..	..	..	..	..	..	26,420
Special Development Programme	..	..	..	15,79,474	..	..	..	..	..	..	..	..	..	15,79,474
Transfer to the Deposit Account of the Fund for financing public and private Irrigation works.	..	..	..	..	..	..	..	1,59,944	..	..	..	..	..	1,59,944
Projects under the Private Irrigation Works Act . . . . .	..	..	..	..	..	..	..	1,53,225	..	..	..	..	..	1,53,225
Deduct—Amount met from the Fund for financing public and private Irrigation works.	..	..	..	..	..	..	..	1,53,225	..	..	..	..	..	1,53,225
Leave and other Establishment charges in England . . . . .	2,124	..	..	2,718	1,862	1,066	34,731	..	3,975	..	9,337	..	2,909	58,722
Loss or gain by exchange . . . . .	4	..	..	..	3	2	..	..	8	..	18	17	6	57
Deduct—Amount transferred to "63.—B—Post War Reconstruction and Development schemes"	..	..	..	..	..	..	7,974	..	..	..	..	..	..	7,974
Deduct—Contribution from Local Funds.	..	..	..	..	..	..	..	..	..	..	85,402	..	..	85,402
<b>Total</b> . . . . .	1,13,678	5,455	58,26,701	23,96,945	6,89,587	2,66,823	16,85,833	1,69,079	13,66,112	..	7,55,056	1,09,899	21,00,864	1,54,76,032
<b>Miscellaneous Expenditure—</b>														
Establishment . . . . .	1,79,721	..	2,44,156	3,366	1,05,487	4,24,579	10,81,982	..	1,482	..	2,391	31,065	3,44,957	24,19,186
Tools and Plant . . . . .	8	..	-3,147	243	9,170	1,52,682	85,677	..	86	..	..	1,622	860	2,47,201
Other charges . . . . .	17,530	199	3,63,287	16,218	1,21,391	6,98,382	6,95,065	334	5,729	..	12,731	30,767	60,486	20,22,119
Grants-in-aid . . . . .	-25,000	..	9,153	2,750	..	11,354	8,250	..	2,500	..	3,268	2,500	5,500	20,275
Post War Reconstruction and Development Programme.	..	..	..	98,199	..	..	..	..	..	..	..	..	..	98,199
Suspense . . . . .	..	..	21,454	..	..	87,293	14,090	..	..	..	..	..	..	1,22,837
Deduct—Amount transferred to "63.—A—Expenditure connected with Post War Planning and Development."	..	..	..	..	..	..	1,52,084	..	..	..	..	..	..	1,52,084
Leave and other Establishment charges in England . . . . .	2,73,367	..	..	111	4,880	..	9,510	..	23	..	..	..	..	2,87,891
Loss or gain by exchange . . . . .	475	..	4	..	7	..	46	..	..	..	..	31	..	563
<b>Total</b> . . . . .	4,46,101	199	6,34,907	1,20,887	2,40,935	13,74,290	17,42,536	334	9,820	..	18,390	65,985	4,11,803	50,66,187
<b>Total A.—IRRIGATION WORKS</b> . . . . .	5,59,779	5,654	64,61,608	25,17,832	9,30,522	16,41,113	34,28,369	1,69,413	13,65,932	..	7,73,446	1,75,884	25,12,667	2,05,42,219

**B.—Navigation, Embankment and Drainage Works—**  
Works for which no Capital Accounts are kept—  
Works . . . . .

Works . . . . .	..	..	1,04,512	..	52,90,697	..	74,963	..	..	2,65,293	-10,454	..	..	57,15,011
Extensions and Improvements	..	..	9,445	..	2,500	..	75,532	..	..	..	76,669	3,31,610	..	4,05,786
Maintenance and Repairs	1,86,024	..	9,83,676	1,76,773	90,33,054	1,460	3,41,159	1,57,160	..	1,61,478	1,56,920	2,24,759	..	1,14,22,463
Establishment . . . . .	2,987	..	1,68,328	36,296	21,13,218	985	2,73,568	1,14,778	..	1,30,126	1,07,725	2,13,696	..	21,61,707
Tools and Plant . . . . .	398	..	19,693	2,623	1,49,864	15	9,146	105	..	43,100	2,264	19,825	..	2,47,033
Suspense . . . . .	..	..	..	..	-1,18,972	..	-5,792	..	..	11,642	..	6,000	..	-1,07,122
Special Development Programme.	..	..	..	1,54,738	..	..	..	..	..	..	..	..	..	1,54,738
Leave and other Establishment charges in England . . . . .	..	..	..	874	18,933	16	5,330	..	..	..	2,797	340	..	28,190
Loss or gain by exchange . . . . .	..	..	..	..	34	..	1	..	..	..	4	..	..	39
<b>Total</b> . . . . .	<b>1,89,409</b>	<b>..</b>	<b>12,85,654</b>	<b>3,71,304</b>	<b>1,64,89,328</b>	<b>2,476</b>	<b>7,73,907</b>	<b>2,72,043</b>	<b>..</b>	<b>6,11,639</b>	<b>3,35,925</b>	<b>7,96,260</b>	<b>..</b>	<b>2,11,27,915</b>

**Miscellaneous Expenditure—**

Establishment . . . . .	75	..	4,657	..	96,821	..	..	9,801	..	..	..	1,338	..	1,12,692
Tools and Plant . . . . .	10	..	..	..	21,924	..	..	..	..	..	..	282	..	22,216
Other charges . . . . .	997	..	2,264	..	1,33,440	..	7,874	1,469	..	..	..	1,887	..	1,47,931
Grants-in-aid . . . . .	..	..	..	..	46,500	..	3,932	6,110	..	5,849	2,810	42,724	..	1,07,025
Leave and other Establishment charges in England . . . . .	..	..	..	..	2,141	..	..	..	..	..	..	5	..	2,146
Loss or gain by exchange . . . . .	..	..	..	..	4	..	..	..	..	..	..	..	..	4
<b>Total</b> . . . . .	<b>1,082</b>	<b>..</b>	<b>6,921</b>	<b>..</b>	<b>3,00,830</b>	<b>..</b>	<b>11,806</b>	<b>17,380</b>	<b>..</b>	<b>5,849</b>	<b>2,810</b>	<b>46,936</b>	<b>..</b>	<b>3,92,914</b>

**TOTAL B.—NAVIGATION, ETC., WORKS.**

<b>TOTAL B.—NAVIGATION, ETC., WORKS.</b>	<b>1,90,491</b>	<b>..</b>	<b>12,92,575</b>	<b>3,71,304</b>	<b>1,67,90,158</b>	<b>2,476</b>	<b>7,85,713</b>	<b>2,89,423</b>	<b>..</b>	<b>6,17,488</b>	<b>3,38,735</b>	<b>8,42,496</b>	<b>..</b>	<b>2,15,20,859</b>
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**TOTAL EXPENDITURE ON IRRIGATION, NAVIGATION, ETC., WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT**

<b>TOTAL EXPENDITURE ON IRRIGATION, NAVIGATION, ETC., WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT</b>	<b>7,50,270</b>	<b>5,654</b>	<b>77,54,183</b>	<b>28,89,136</b>	<b>1,77,20,680</b>	<b>16,43,589</b>	<b>42,14,082</b>	<b>4,58,836</b>	<b>13,65,932</b>	<b>6,17,488</b>	<b>11,12,181</b>	<b>10,18,380</b>	<b>25,12,667</b>	<b>4,20,63,078</b>
Non-voted	2,77,240	} 5,654 {	1,20,497	83,454	2,46,826	1,15,098	6,06,907	15,733	23,839	9,957	33,608	24,297	33,539	
Charged . . . . .			76,33,680	28,05,682	1,74,73,854	15,28,491	36,07,175	4,43,103	13,42,093	6,07,531	10,78,573	9,94,083	24,79,128	
Voted	4,73,030													
Authorised . . . . .														

**FINANCE AND REVENUE ACCOUNTS, 1945-46.**

**Sections D. and DD.—Posts and Telegraphs.**

**Capital and Revenue Accounts.**

					Rs.
		Revenue Account		Net Receipts . . .	12,36,06,231
				Interest . . .	1,05,29,598
Capital Account	{	Rs.	Renewals Reserve Fund	Credits . . .	97,24,200
		Within the Revenue Account      62,567 Outside the Revenue Account    2,17,18,239		Debits . . .	35,98,958

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 . . . . .	161	2,17,80,799			
Revenue Account	36	Detailed Account of Profit or Loss . . . . .	158	11,30,76,633			
	38	Detailed Account of Postage and Message Revenue . . . . .	162		22,95,35,927		
	38-A	Detailed Account of Miscellaneous Revenue . . . . .	163		8,08,21,685		
	38-A	Revenue Receipts of Telephone Districts . . . . .	163		2,43,72,796		
			Total Gross Receipts . . . . .	..		33,47,30,408	
		39	Detailed Account of Working Expenses . . . . .	164		(a)21,11,24,177	
			Net Receipts . . . . .			12,36,06,231	
Interest . . .	36	Interest on Capital . . . . .	158			(b)1,05,29,598	
		Total Revenue Account . . . . .			12,36,06,231	1,05,29,598	
Renewals Reserve Fund . . .	40	Appropriation to Renewals Reserve Fund . . . . .	164		97,24,200		
	40	Appropriation from Renewals Reserve Fund . . . . .	164			35,98,956	

(a) Includes Rs. 72,88,151 on account of expenses of the Telephone Districts.  
 (b) Differs from the corresponding amount credited under "22—Interest on Debt and Other Obligations" by Rs. 7,20,320 representing interest on outlay on—

	Rs.
(1) Capital Works during the period of construction debited to other departments . . . . .	1,58,277
(2) Stores and Manufacture Suspense apportioned to the Defence Department in consequence of employment of the main capacity of the Telegraph Workshops on the manufacture of Stores for that Department . . . . .	5,62,043
	<b>D. and DD.—Posts and Telegraphs.</b>

## Sections D. and DD.—Posts and Telegraphs.

### Capital and Revenue Accounts.

#### GENERAL.

Included in this Section are the accounts of the Indian Posts and Telegraphs Department which supplies Postal, Telegraph, Wireless and Telephone services in India. It provides facilities for communication not only within British India but also in a great number of Indian States, and, 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. Block Accounts were prepared showing the present value of the existing assets. The Valuation Report revealed that the amount of expired capital outlay on 1st April 1925 was very considerable and that assets representing an appreciable amount of expenditure had been lost or abandoned in the past. A Depreciation Reserve Fund, contributions to which were made on a Sinking Fund plan, was also instituted, but the Fund bore the cost of replacements to the extent of the depreciation accruing after 1st April 1925 only, while the balance of the expenditure, corresponding to the expired capital outlay on the 1st April 1925, was met by interest bearing advances from General Revenues.

3. The Capital and Depreciation Accounts of the Department were modified radically in some respects with effect from 1933-34. As a result of further investigation made in 1931, the effective lives of the assets were in most cases enhanced, and this necessitated the alteration of the depreciated value of the assets existing on the 1st April 1925 as borne in the Block Account of the Department. Contribution to the Depreciation Reserve Fund was 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 contributions 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 Reserve bore the whole cost of renewals and replacement except the portion representing the excess cost of replacement over the original cost, which was treated as fresh capital outlay. As the capital account of the Department was retained at its written-down value, the arrangement described above, by which the whole of the cost of renewals and replacements, except in so far as the cost of renewals exceeded original cost, was met from the Depreciation Reserve, practically amounted to the Reserve being utilised not only for the replacement of assets but also for amortisation of debt or rather for avoidance of further debt. The system of maintaining the reserve for renewals and replacements was considered afresh in 1935 and further changes were introduced in the accounts for 1936-37 as described in the next paragraph.

4. The investigation into the causes of the disparity between the annual contribution from revenue to the Depreciation Reserve Fund and the amount actually

withdrawn from it for the reconstruction of assets led to the decision that in place of a depreciation reserve fund maintained on the basis of assumed lives of the wasting assets (which are practically impossible to determine) a Renewals Reserve should be constituted with effect from 1st April 1936 by transferring to it the balance in the Depreciation Reserve Fund. The new reserve is designed to meet the cost of all replacements (irrespective of their being higher or lower than the original cost) and of abandoned assets. The annual contribution to that Reserve from revenue was for the first five years fixed at Rs. 25 lakhs per annum but owing to the separation of Burma and Aden from India it was with effect from the 1st April 1937 reduced provisionally to Rs. 23,13,000 per annum and with effect from the 1st April 1939 it was fixed at Rs. 23,05,000 per annum for the remaining two years. The position was reviewed in 1940 and with effect from the 1st April 1941 the contribution has been fixed at Rs. 25 lakhs per annum for a further period of five years. At the end of that period the position will again be reviewed in the light of the experience gained and the contribution revised, if necessary. Owing to the heavy programme of works for the development of telegraph and telephone communication a lump sum contribution of Rs. 150 lakhs was made to Renewals Reserve Fund out of the surplus of the Indian Posts and Telegraphs Department for 1942-43. Further lump sum contributions of Rs. 1,00,00,000 and Rs. 50,00,000 have been made out of the Revenues of the Department during the years 1944-45 and 1945-46 respectively. Owing to the acquisition of the Telephone Companies (called Telephone Districts) at Calcutta, Bombay and Madras during 1943-44 as explained in para. 6 below lump sum contributions of Rs. 21,33,000 for 1943-44 and Rs. 21,78,200 for 1944-45 were made from Revenue to this Fund in respect of the assets of the Telephone Districts. Another lump sum contribution of Rs. 22,24,200 for 1945-46 has been made from Revenue to this fund in respect of the assets of the Telephone Districts. In view of the large accumulations in the fund it was not considered necessary to retain the obligation that the Department should make good from future surpluses the difference between the balance which should have been at the credit of the Depreciation Reserve Fund under the straight line method of Depreciation and the actual balance on 1st April 1933.

5. All capital outlay, including the amount met from the Renewals Reserve, has been recorded in the first instance under the capital major head "69—Capital outlay on Posts and Telegraphs" outside the Revenue Accounts, the portion met from the Renewals Reserve Fund being subsequently deducted to arrive at the net interest-bearing capital outlay. The reconstituted capital account of the Department started with the depreciated values of the assets existing on 1st April 1925 and interest is payable on the total amounts whether financed from Loan funds or from Revenue. The capital account of the Department has been reconstituted without reference to the portion of the assets constructed from Revenue or to the portion constructed from Loan funds. It is impossible to distinguish in the reconstituted capital accounts, in which depreciated values have been taken and from which abandoned assets have been omitted, the portions which should and should not be debited to Revenue. Hence the capital outlay prior to 1925-26 has not been distributed between Capital Account within the Revenue Account and Capital Account outside the Revenue Account. All expenditure on

Postal buildings is debited to Revenue and, in the accounts for 1925-26, the Stores and Manufacture Suspense balance was transferred by actual account adjustment from Capital financed from ordinary Revenue to Capital outside the Revenue Account. The portion of capital expenditure which the Government of India decide in each year to meet from Revenue is deducted in lump and transferred to a capital major head in the Revenue section of the account.

6. 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 by debit to the Posts and Telegraphs Capital account for payment to the Government Telephones 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. The Posts and Telegraphs Department paid interest on the entire expenditure met from the above appropriation, but the charge was recovered from the Board until the assets were taken over. In July 1942 the Government of India approved the Telecommunication Development Scheme at an estimated cost of 8 crores for the development of telegraph and telephone communication in India to meet both Civil and Defence requirements. This scheme was further amplified in January 1943 and January 1947 and was finally approved at a revised cost of 14.39 crores. Outlay on 1 works sanctioned under the scheme including the outlay on works which are wholly Military or which are treated as combined Military and Posts and Telegraphs works is in the first instance recorded as outlay of the Posts and Telegraphs Department, the portion relating to Defence Department's requirements being subsequently transferred to that Department. In the case of combined works the ratio in which the expenditure should be charged to the Defence Department is based on the broad consideration of the manner in which it is proposed to utilise the assets. On the inauguration of this new Scheme for the development of Telegraph and Tele-

phone communication the necessity for the continuance of the Telephone Development Fund beyond the year 1942-43 ceased to exist. The Telephone Development Fund, the unspent balance of which lapsed on 31st March 1943, was, therefore, discontinued with effect from the beginning of the year 1943-44.

7. A new sub-major head "Fair Price Shops" has been 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 general plan of the Revenue Account of the Department is designed to enable the profit or loss under each of the branches, Post Office, Telegraphs, Telephones and Radios, to be exhibited separately. Originally the accounts of the Radio Telegraphs were merged in the accounts of the Telegraph Branch but from 1929-30 it was decided to show separately in the Profit and Loss statement the figures of expenditure and receipts relating to the purely non-commercial activities of the Radio Telegraphs. The corresponding figures relating to the commercial activities of the Radio Branch continue to be merged in the accounts of the Telegraph Branch proper. Contributions to cover expenditure on renewals, etc., have been made in full irrespective of the financial position of the Department as part of the year's working expenses. The Department was up to 1934-35 making a contribution to General Revenues to cover its pensionary liability towards its employees. This arrangement was discontinued with effect from the 1st April 1935, and the Department now meets the actual amount of pensions paid to its employees. The commuted value of pensions paid during the years 1935-36 to 1937-38 and debited to Capital is being met from the revenues of the Department by a system of equated payments spread over fifteen years which include interest on the capital. With effect from 1938-39 the total payments of commuted value of pensions made during the year are being met directly from the revenues.

9. 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 accounts. 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. Up to the end of the year 1937-38 losses on the non-commercial activities of the Radio Telegraph Branch and losses on account of the concessional rates charged on Press Telegraph Traffic so far as the latter were not covered by the profit derived from other activities of the Telegraph Branch were immune from interest surcharge. Surcharge is payable on these losses also incurred from 1938-39. The accumulated loss on Press Traffic (Rs. 2,04,37,348) which was excluded in calculating surcharge up to 1937-38 was

repaid to the General Revenues partly out of the balance in Renewals Reserve Fund of the Department (Rs. 1,02,00,000) and partly by utilising the accumulated profit at the end of 1937-38 (Rs. 57,61,867). The balance of Rs. 44,73,481 was paid (i) in annual instalments of 8.5 lakhs from the revenues for the years 1938-39 and 1939-40, the interest (Rs. 1,19,988) allowed on these instalments at the rate payable on the balances of the Renewals Reserve Fund being also utilised towards repayment and (ii) by the appropriation of the full revenue surplus for the year 1938-39 (Rs. 18,93,412) and a part of that for the year 1939-40 (Rs. 7,60,081). The whole liability on account of accumulated loss on Press Traffic was cleared off within 1939-40.

The Postal, Telegraph and Telephone rates were increased with effect from the 1st December 1940, and again from the 1st April 1942 as a means of enabling the Posts and Telegraphs Department to make an outright contribution to General Revenues. The increases in the receipts on this account are, therefore, to be eliminated every year from the accumulated surplus of the Posts and Telegraphs Department without financial adjustment; and no rebate of interest is to be allowed to the Department for this portion of the surplus. To avoid the maintenance of detailed accounts, the surplus accruing from this source was fixed at Rs. 100 lakhs a year, with effect from the 1st December 1940, the proportionate share for 1940-41 being fixed at Rs. 33 lakhs. For 1942-43 it was fixed at Rs. 200 lakhs.

It was decided that out of the actual surplus for the year 1943-44 an outright contribution of Rs. 8,36,17,000 should be made to General Revenues and for 1944-45 and 1945-46 the amount of contribution should be Rs. 11,30,50,000 and Rs. 11,84,79,000 respectively or

the actual surplus whichever is less. For 1946-47 the outright contribution should be 75% of actual surplus for the year.

With effect from 1941-42 rebate of interest is being allowed on that portion of the surplus which is not due to the increase in rates up to a maximum of Rs. 100 lakhs. This departure from the standing arrangement mentioned in the first sentence of this paragraph will continue upto 1946-47.

10. The various classes of receipts and expenditure are shown under descriptive heads in Accounts Nos. 38, 38A and 39.

11. 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, rents of wires leased to Railways and Canals, rents recovered from subscribers to telephone exchanges and trunk call fees. The division of postage and message revenue between the Postal and the Telegraph Branches has been made on the basis of an actual enumeration of telegrams issued in specified period of the year. The other receipts are allocated directly to one branch or the other.

12. 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. The present arrangement of the accounts is such that expenditure on one branch or another is separately exhibited where this is possible. In the case of general charges or of charges incurred jointly by two branches, a distribution is made on a conventional basis suited to each case.

No. 36.—STATEMENT of the PROFIT and LOSS on working each BRANCH of the INDIAN POSTS and TELEGRAPHS DEPARTMENT for the year ended 31st March 1946.

	Post Office.	Telegraphs.	Telephones.	Radios.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.
Working Expenses . . . . .	13,84,23,123	4,15,99,219	2,85,31,555	25,70,280	21,11,24,177
Interest on Capital Outlay . . . . .	9,16,834	59,52,531	38,75,238	1,33,935	1,08,78,598
Interest surcharge (+) or rebate (—) on accumulated net loss or profit since the 1st April 1925 to the end of 1944-45 (vide details shown on the next page).	—1,82,389	—22,414	—1,41,649	—2,548	—3,49,000
<b>Total Expenditure . . . . .</b>	<b>13,91,57,628</b>	<b>4,75,29,336</b>	<b>3,22,65,144</b>	<b>27,01,667</b>	<b>22,16,53,775</b>
Gross Receipts . . . . .	18,75,36,601	8,33,11,857	6,16,43,976	22,37,974	33,47,30,408
Net Profit (+) Loss(—) for the year . . . . .	+4,83,78,973	+3,57,82,521	+2,93,78,832	—4,63,693	+11,30,76,633

## DETAILED ACCOUNT of INTEREST SURCHARGE or REBATE ADJUSTED in the ACCOUNTS for 1945-46.

	Post Office.	Telegraphs.	Telephones.	Radios.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.
(1) Accumulated Profit (+) or loss (-) to the end of 1943-44 irrespective of the limit of interest bearing surplus.	+3,09,27,942	+1,95,74,398	+2,25,26,341	+2,34,620	+7,32,63,301
(2) Gross Profit (+) or Loss (-) for 1944-45.	+4,34,19,807	+3,45,10,307	+2,51,16,114	-5,81,486	+10,24,64,743
(3) Deduct—Amount contributed to the General Revenues.	4,34,19,807	3,45,10,307	2,51,16,114	-5,81,486	10,24,64,742
(4) Net Profit (+) or Loss (-) for 1944-45.	..	..	..	..	..
(5) Adjustment of previous year's transactions.	+390	+1,11,388	-1,06,326	..	+5,452
(6) Accumulated Profit (+) or Loss (-) to the end of 1944-45.	↕ 3,09,28,332	↕ 1,96,85,786	↕ 2,24,20,015	+2,34,620	↕ 7,32,68,753
(7) Deduct—Surplus exceeding the interest bearing limit of 100 lakhs.	2,57,02,287	1,90,43,569	1,83,61,295	1,61,602	6,32,68,753
(8) Net Profit (+) or loss (-) to the end of 1944-45 in respect of which interest rebate or surcharge is calculated.	↕ 52,26,045	↕ 6,42,217	+40,58,720	+73,018	+1,00,00,000
(9) Interest surcharge (+) or rebate (-) adjusted in the accounts for 1945-46 calculated at the rate of 3.49 per cent. on item (8).	-1,62,389	-22,414	-1,41,649	-2,548	-3,49,000



1	Outlay during the year.						Outlay to end of the year.					
	Post Office. 2	Telegraphs. 3	Telephones.		Radios. 5	Total. 6	Post Office. 7	Telegraphs. 8	Telephones.		Radios. 10	Total. 11
			Other than Telephone Districts 4(A)	(d) Telephone Districts. 4(B)					Other than Telephone Districts. 9(A)	(d) Telephone Districts. 9(B)		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
<b>FIXED ASSETS.</b>												
Lands and Buildings . . . . .	62,567	7,30,550	16,09,505	42,610	—20,957	24,24,275	2,70,35,052	1,97,18,790	54,48,377	46,59,966	19,90,057	5,88,52,242
Railway Mail Vans owned by Post Office . . . . .	..	..	..	..	..	..	9,00,619	..	..	..	..	9,00,619
Telegraph and Telephone Lines and Radio Masts and Aerials. . . . .	..	2,68,53,504	36,93,203	11,71,063	—3,311	3,17,14,459	..	20,65,10,167	2,81,53,432	3,00,10,685	3,35,481	26,50,09,765
Apparatus and Plant . . . . .	..	5,89,433	51,11,135	10,03,631	—5,764	66,98,435	..	80,79,418	3,01,69,066	1,75,09,377	15,34,994	5,72,92,855
Furniture and Fittings . . . . .	..	..	(c) 58,147	25,615	..	83,762	..	..	94,114	5,47,346	..	6,41,460
Loose Tools & Plant . . . . .	..	..	(c) 3,15,300	21,842	..	3,37,142	..	..	7,62,441	4,98,915	..	12,61,356
Motor Vehicles. . . . .	..	..	..	5,293	..	5,293	..	..	..	24,550	..	24,550
<b>Total Fixed Assets</b> . . . . .	(a) 62,567	(a) 2,81,73,487	(a) 1,07,87,290	(a) 22,70,054	(a) —30,032	(a) 4,12,63,366	(g) 2,79,35,671	(g) 23,43,08,375	(g) 6,46,27,430	(i) 5,32,50,839	38,60,532	38,39,82,847
<b>Deduct—War Department Share</b> . . . . .	..	1,11,00,232	1,07,11,976	..	..	2,18,12,208	..	(h) 7,01,47,210	(h) 2,26,54,122	..	..	9,28,01,332
<b>Deduct—Receipts on Capital Account</b> . . . . .	..	..	..	..	..	..	12,90,889	5,38,028	..	..	..	18,28,917
<b>TOTAL</b> . . . . .	62,567	1,70,73,255	75,314	22,70,054	—30,032	1,94,51,158	2,66,44,782	16,36,23,137	4,19,73,308	5,32,50,839	38,60,532	28,13,52,598
Stores and Manufacture Suspense . . . . .	..	27,95,369	..	..	..	27,95,369	..	4,39,35,185	..	..	..	4,39,35,185
Fair Price Shops . . . . .	(b) 11,032	..	..	..	..	(b) 11,032	1,74,170	..	..	..	..	1,74,170
Shares of the Government Telephones Board Limited. . . . .	..	..	..	..	..	..	..	..	..	(j) 95,80,241	..	95,30,241
<b>TOTAL</b> . . . . .	73,599	1,98,68,624	75,314	22,70,054	—30,032	2,22,57,559	2,68,18,952	20,75,58,322	4,19,73,308	(j) 6,27,81,080	38,60,532	31,29,194

Deduct—Receipts from the Bengal Telephone Corporation.	..	..	..	(e) 4,76,760	..	(e) 4,76,760	..	..	..	4,76,760	..	4,76,760
Total Interest Bearing Capital Outlay	73,599	1,98,68,624	75,314	17,93,294	—30,032	(f) 2,17,80,799	2,68,18,952	20,75,58,322	4,19,73,308	6,23,04,320	38,60,532	(k) 34,25,15,434
Deduct—Portion of Capital Outlay financed from Ordinary Revenue.	62,567	..	..	..	..	62,567	1,23,22,685	..	..	..	..	(l) 1,23,22,685
Capital Outlay outside the Revenue Account.	11,032	1,98,68,624	75,314	17,93,294	—30,032	2,17,18,232	1,44,96,267	20,75,58,322	4,19,73,308	6,23,04,320	38,60,532	(m) 33,01,92,749

(a) Includes Credits to capital on account of sale and abandonment of assets and original cost of Plant recovered in the case of Telephone Districts as noted below :—

1	Post Office. 2	Telegraphs. 3	Telephones.		Radios. 5	Total. 6
			Other than Telephone Districts. 4(A)	Telephone Districts. 4(B)		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>CREDITS.</b>						
Lands and Buildings	19,167	27,982	..	7,759	46,357	1,01,265
Telegraph and Telephone Lines and Radio Masts and Aerials	..	94,920	94,909	1,85,696	13,539	3,89,154
Apparatus and Plant	..	89,432	5,51,874	8,51,900	96,003	15,89,200
Furniture and Fittings	..	..	..	464	..	464
Loose Tools and Plant	..	..	..	4,307	..	4,307
Motor Vehicles	..	..	..	..	..	..
<b>Total Credits</b>	<b>19,167</b>	<b>2,12,334</b>	<b>6,46,873</b>	<b>10,50,126</b>	<b>1,55,899</b>	<b>20,84,399</b>

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

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

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

(e) Represents value of stores received on account of orders placed against advance by the Bengal Telephone Corporation before it was taken over by Government to be adjusted in the final settlement of accounts with the liquidators and Government Telephones Board Ltd.

(f) Non-Voted Nil. Voted Rs. 2,17,80,799.

(g) Includes interbranch transfer of Rs. (—)9,976 Telegraphs and Rs. 9,976 Telephones (other than Telephone Districts); rectification of mis-classification Rs. 391 Post Office, Rs. 7,14,885 Telegraphs and Rs. (—)7,09,824 Telephones (other than Telephone Districts) and inclusion of certain assets of the late Indo European Telegraph Department Rs. 2,85,000 Telegraphs and Rs. 18,000 Telephones (other than Telephone Districts).

(h) Includes rectification of misclassification Rs. 2,03,911 Telegraphs and Rs. (—)3,03,911 Telephones (other than Telephone Districts).

(i) This includes Rs. 35,72,310 adopted in the Finance and Revenue Accounts for 1944-45 under the head "Assets of the Telephone Districts" distributed over the various categories of Assets and Rs. 4,74,08,475 being the value of fixed assets taken over from the ex-Telephone Companies in 1943-44 as noted below :—

	Rs.
Lands and Buildings	46,01,815
Lines and Wires	2,68,85,314
Apparatus and Plant	1,50,20,780
Furniture and Fittings	4,64,308
Loose Tools and Plant	4,36,258
<b>Total</b>	<b>4,74,08,475</b>

(j) The figures adopted in the Finance and Revenue Accounts for 1944-45 under "Shares of Government Telephone Board Limited" and under "Payment to the Bombay Telephone Company", "Payment to the Madras Telephone Company" and "Payment to the Bengal Telephone Corporation" have been reduced by Rs. 3,23,78,475 Rs. 1,15,80,000, Rs. 33,00,000 and Rs. 1,50,000 respectively totalling Rs. 4,74,08,475 on account of the value of fixed assets taken over from the Companies in 1943-44 and merged with the value of departmental assets—vide foot-note (i) above.

(k) This does not include expenditure met from the Depreciation/Renewals Reserve Fund for reduction or avoidance of debt in respect of renewals and replacements of assets existing on the 1st April 1925 that expenditure being the difference between the depreciated value on the 1st April 1925 and the original value of these assets, which under the rules of allocation previously in force was treated as a direct charge under Capital. This new arrangement took effect from 1st April 1933. As the reconstituted capital account of the department started with the depreciated value of assets on 1st April 1925, these amounts should theoretically go to write up the capital account of the department. See also paragraphs 3 and 4 of the explanatory note on page 156.

(l) The figure adopted in the Finance and Revenue Accounts for 1944-45 has been increased by Rs. 391 on account of rectification of misclassification in previous years.

(m) The figure adopted in the Finance and Revenue Accounts for 1944-45 has been increased by Rs. 3,08,061 on account of—

(i) Rectification of misclassification affecting Capital and Revenue relating to previous years Rs. 5,061 and

(ii) Inclusion of certain assets of the Indo European Telegraph Department Rs. 3,03,000.

No. 38.—DETAILED STATEMENT of POSTAGE and MESSAGE REVENUE of the INDIAN POSTS AND TELEGRAPHS DEPARTMENT during the year ended 31st March 1946.

	Total.	Apportionment between Branches.			
		Post Office.	Telegraphs.	Telephones.	Radios.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Joint Postal and Telegraph Receipts—</b>					
Sale of ordinary stamps . . . . .	15,04,63,256	10,76,58,425	(a)4,27,96,125	..	8,706
<i>Deduct—Refund of ordinary stamps . . . . .</i>	<i>65,423</i>	<i>65,423</i>	..	..	..
Sale of service stamps . . . . .	2,66,39,162	2,66,39,162	..	..	..
<b>Total Joint Postal and Telegraph Receipts . . . . .</b>	<b>17,70,36,995</b>	<b>13,42,32,164</b>	<b>4,27,96,125</b>	<b>..</b>	<b>8,706</b>
<b>Postal Receipts—</b>					
Postage realised in cash . . . . .	2,20,94,104	2,20,94,104	..	..	..
Net receipts from other Postal Administrations . . . . .	25,99,769	25,99,769	..	..	..
<b>Total . . . . .</b>	<b>2,46,93,873</b>	<b>2,46,93,873</b>	<b>..</b>	<b>..</b>	<b>..</b>
<i>Deduct—</i>					
<i>Refund of Postage . . . . .</i>	<i>13,393</i>	<i>13,393</i>	..	..	..
<i>Net payments to other Postal Administrations . . . . .</i>	<i>33,34,104</i>	<i>33,34,104</i>	..	..	..
<b>Total Deductions . . . . .</b>	<b>33,47,497</b>	<b>33,47,497</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>Net Postal Receipts . . . . .</b>	<b>2,13,46,376</b>	<b>2,13,46,376</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>Telegraph (including Radio) Receipts—</b>					
Telegraph charges realised in cash . . . . .	4,02,63,902	..	4,01,11,774	..	1,52,128
Net receipts from other Telegraph Administrations . . . . .	38,91,345	..	38,91,345	..	..
Net receipts from Radio Companies . . . . .	2,11,110	..	..	..	2,11,110
<b>Total . . . . .</b>	<b>4,43,66,357</b>	<b>..</b>	<b>4,40,03,119</b>	<b>..</b>	<b>3,63,238</b>
<i>Deduct—</i>					
<i>Net payments to other Telegraph Administrations . . . . .</i>	<i>1,16,00,633</i>	..	<i>1,16,00,633</i>	..	..
<i>Net payments to Radio Companies . . . . .</i>	<i>68</i>	..	..	..	<i>68</i>
<i>Refunds of overcharges and payments of delivery charges . . . . .</i>	<i>24,80,491</i>	..	<i>24,75,672</i>	..	<i>4,819</i>
<i>Foreign Traffic Exchange Adjustment (Transferred to Miscellaneous Revenue) . . . . .</i>	<i>—8,67,391</i>	..	<i>—8,65,301</i>	..	<i>—2,090</i>
<b>Total Deductions . . . . .</b>	<b>1,32,13,801</b>	<b>..</b>	<b>1,32,11,004</b>	<b>..</b>	<b>2,797</b>
<b>Net Telegraph (including Radio) Receipts . . . . .</b>	<b>3,11,52,556</b>	<b>..</b>	<b>3,07,92,115</b>	<b>..</b>	<b>3,60,441</b>
<b>Total Postage and Message Revenue . . . . .</b>	<b>22,95,35,927</b>	<b>15,55,78,540</b>	<b>7,35,98,240</b>	<b>..</b>	<b>8,69,147</b>

(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 1946.

	Total.	Post Office.	Telegraphs.	Telephones.	Radios.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Joint Receipts—</b>					
Interest on Renewals Reserve Fund Balances . . . . .	(a) 15,31,647	60,300	9,75,408	4,52,316	43,623
Fees and other Receipts . . . . .	12,86,838	945	8,99,126	3,86,729	38
<i>Deduct—Refunds</i> . . . . .	929	465	260	186	18
<b>Total Joint Receipts</b> . . . . .	28,17,556	60,780	18,74,274	8,38,859	43,643
<b>Postal Receipts—</b>					
Receipts on account of Money Orders, British Postal Orders and Indian Postal Orders . . . . .	2,75,55,891	2,75,55,891	..	..	..
<i>Deduct—Refunds</i> . . . . .	613	613	..	..	..
<b>Net</b> . . . . .	2,75,55,278	2,75,55,278	..	..	..
Fees and other Receipts . . . . .	45,18,949	45,18,949	..	..	..
<i>Deduct—Miscellaneous Refunds</i> . . . . .	1,76,946	1,76,946	..	..	..
<b>Total Postal Receipts</b> . . . . .	3,18,97,281	3,18,97,281	..	..	..
<b>Telegraph (including Radio) Receipts—</b>					
Rent of Wires and Instruments leased to Railways and Canals, etc. . . . .	53,46,819	..	53,46,819	..	..
Recoveries from Guarantors . . . . .	—1,21,200	..	—1,42,935	..	21,735
Royalties from Indian Radio and Cables Communications Company, Ltd. . . . .	5,53,822	..	5,53,822	..	..
Fees and other Receipts . . . . .	48,62,959	..	30,57,420	..	18,05,539
Foreign Traffic Exchange Adjustment . . . . .	—8,67,390	..	—8,65,300	..	—2,090
<i>Deduct—Miscellaneous Refunds</i> . . . . .	1,00,483	..	1,00,483	..	..
<b>Total Telegraph (including Radio) Receipts.</b>	96,74,527	..	78,49,343	..	18,25,184
<b>Telephone Receipts—</b>					
Rent of Telephones . . . . .	1,18,80,725	..	..	1,18,80,725	..
Telephone Call Fees . . . . .	2,38,89,786	..	..	2,38,89,786	..
Recoveries from Guarantors . . . . .	1,93,985	..	..	1,93,985	..
Royalties from Telephone Companies and on licences for private telephone lines and systems. . . . .	25,369	..	..	25,369	..
Fees and other Receipts . . . . .	6,22,249	..	..	6,22,249	..
<i>Deduct—Miscellaneous Refunds</i> . . . . .	1,79,793	..	..	1,79,793	..
<b>Total Telephone Receipts</b> . . . . .	3,64,32,321	..	..	3,64,32,321	..
Receipts in England . . . . .	..	..	..	..	..
<b>Total Miscellaneous Revenue</b> . . . . .	8,08,21,685	3,19,58,061	97,23,617	3,72,71,180	18,68,827
Revenue Receipts of Telephone Districts (b) . . . . .	2,43,72,796	..	..	2,43,72,796	..
<b>Total Postage and Message Revenue (Account No. 38)</b>	22,95,35,927	15,55,78,540	7,35,88,240	..	3,69,147
<b>TOTAL GROSS RECEIPTS</b> . . . . .	33,47,30,408	18,75,36,601	8,33,11,857	6,16,43,976	22,37,974

(a) Differs from the corresponding amount shown under "22-Interest on Debt and other Obligations" by Rs. 1,51,579 being interest on Renewals Reserve Fund Balances relating to Telephone Districts vide foot note (b).

(b) Includes Rs. 1,51,579 on account of interest on "Renewals Reserve Fund Balances."

No. 39.—STATEMENT of WORKING EXPENSES of the INDIAN POSTS AND TELEGRAPHS DEPARTMENT for the year ended 31st March 1946.

Heads.	Expenditure in India.	Expenditure in England.	Loss or gain by exchange.	Total.	Post Office.	Telegraphs.	Telephones.	Radios.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
C.—General Administration	1,77,35,919	97,430	169	1,78,33,518	15,45,257	1,07,91,223	52,08,173	2,88,865
D.—Accounts and Audit	45,71,723	..	..	45,71,723	31,34,652	11,58,446	2,25,365	53,260
E.—Control Circle Offices	58,32,748	..	..	58,32,748	41,41,252	13,12,368	3,26,634	52,494
F.—Engineering Expenses	1,12,45,916	..	..	1,12,45,916	..	85,41,098	21,56,419	5,48,399
G.—Pensionary Charges	1,37,69,421	7,25,765	1,262	1,44,96,448	1,02,00,963	33,19,861	8,18,996	1,56,628
H.—Stamps, Post Cards, Printing and Stationery.	89,12,166	..	..	89,12,166	80,43,324	6,88,999	1,32,868	46,975
I.—Maintenance of Assets	89,08,100	..	..	89,08,100	14,68,302	46,06,946	26,27,525	2,05,327
J.—Postal Expenses	12,57,94,696	10,63,366	1,850	12,68,59,912	12,68,59,912	..	..	..
K.—Telegraph Traffic	1,66,96,449	..	..	1,66,96,449	..	1,66,96,449	..	..
L.—Radio Expenses	11,08,108	..	..	11,08,108	..	..	..	11,08,108
M.—Telephone Expenses	69,69,676	..	..	69,69,676	..	..	69,69,676	..
MM.—Expenses of Telephone Districts.	72,98,251	..	..	(a)72,98,251	..	..	72,98,251	..
N.—Provision for Renewals	75,00,000	..	..	75,00,000	3,00,000	42,00,000	27,50,000	2,50,000
Total	23,63,43,173	18,86,561	3,281	23,82,33,015	15,56,93,662	5,13,15,399	2,85,13,907	27,10,056
O.—Deduct—Credits to Working Expenses.	2,71,08,838	..	..	2,71,08,838	1,28,40,646	1,08,41,180	32,76,352	1,50,660
Net Working Expenses	20,92,34,335	18,86,561	3,281	21,11,24,177	14,28,53,016	4,04,74,210	2,52,37,555	25,59,396
Inter-Branch adjustment	..	..	..	..	-44,29,893	+11,25,009	+32,94,000	+10,884
GRAND TOTAL	20,92,34,335	18,86,561	3,281	(b) 21,11,24,177	13,84,23,123	4,15,99,219	2,85,31,555	25,70,280

(a) Includes Rs. 22,24,200 on account of contribution to Renewals Reserve Fund in respect of the assets of the Telephone Districts.

See also paragraph 4 of the explanatory notes on page 156.

(b) Non-voted . . . . . Rs. 14,59,046  
Voted . . . . . Rs. 20,96,65,131

Total . . . . . Rs. 21,11,24,177

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 1946 and the BALANCES at Credit of the Fund at the commencement and end of the year.

1	Balance on 1st April 1945.	Amount appropriated from Revenue (See Account No. 39).	Appropriation from the Fund.	Balance on 31st March 1946.
	Rs.	Rs.	Rs.	Rs.
Post Office	16,51,639	3,00,000	1,47,663	18,03,976
Telegraphs	2,68,21,120	42,00,000	19,44,914	2,90,76,206
Telephones	1,55,20,800	(a)49,74,200	14,08,631	1,90,86,369
Radios	11,73,825	2,50,000	97,748	13,26,077
Total	4,51,67,384	(a)97,24,200	(b)35,98,956	5,12,92,628

(a) Includes Rs. 22,24,200 on account of Telephone Districts.

(b) Includes the following:—

(i) Rs. 25,98,419 on account of Renewals and Replacements of Posts and Telegraphs Department Assets and Rs. (—) 4,90,172 on account of Renewals and Replacements of Assets of Telephone Districts.

(ii) Rs. 5,23,273 and Rs. 10,45,819 on account of Assets (excluding land and loose tools and plant) sold, abandoned, or replaced by assets other than like by like or otherwise disposed of without being replaced in respect of Posts and Telegraphs Department Assets and of Telephone Districts Assets respectively.

(iii) Rs. (—) 78,383 for other purposes (e.g. due to compensation on account of premature surrender of wires by Railways and certain Indian Observer Corps circuits adjustments).

## Section E.—Debt Services.

Revenue, Rs. 5,28,96,667

Expenditure, Rs. 38,01,66,362

MAJOR HEAD.	No. of Account.	DETAIL OF ACCOUNTS.	Page.	Amount of each Account.	
				Major Head Total.	
				Revenue.	Expenditure.
				Rs.	Rs.
Interest . . . . .	41	Receipts . . . . .	166	5,28,96,667	..
Interest on Debt and Other Obligations—Central . . . . .	41A	Expenditure . . . . .	171	..	30,61,53,334
Do. Provincial . . . . .	41B	Expenditure . . . . .	174	..	—73,30,842
Appropriation for Reduction or Avoidance of Debt . . . . .	42	Expenditure . . . . .	176	..	8,13,43,870
		Total . . . . .		5,28,96,667	38,01,66,362

This Section deals with the receipts and charges connected with the services of the Public Debt of the Central and Provincial Governments and with the unfunded obligations of the several Governments in India.

## XX.—Interest.

The revenue under this head is derived chiefly from payments made by public bodies and individuals on account of interest on loans and advances by the Central and Provincial Governments and from investments of their cash balances. The interest on investments of the Silver Redemption Reserve, less any capital depreciation of the investments, is also credited to this

head : see Note on 'Silver Redemption Reserve—Purchases and Sales of Silver' on pages 304 and 305.

The interest on Irrigation capital outlay incurred before 1st April 1937 in Bengal, Bihar and Orissa is also credited to this head : see paragraph 6 of the Note on "22—Interest on Debt and Other Obligations" on page 167.

No. 41.—ACCOUNT of INTEREST RECEIPT for the year ended 31st March 1946.

	PROVINCIAL GOVERNMENTS.													Total.
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>SOURCES OF INTEREST.</b>														
<b>Loans and Advances.</b>														
Loans and Advances by the Central Government (see Account No. 109; page 318)	49,75,166	..	..	..	..	..	..	..	..	..	..	..	..	49,75,166
Loans and Advances by the Provincial Governments (see Account No. 110, pages 319—324)	..	504	18,70,291	52,28,682	15,36,161	20,04,752	5,24,587	4,92,878	4,61,828	38,034	39,843	1,33,248	1,73,712	1,25,04,520
Total	49,75,166	504	18,70,291	52,28,682	15,36,161	20,04,752	5,24,587	4,92,878	4,61,828	38,034	39,843	1,33,248	1,73,712	1,74,79,686
Interest realised on investments of Cash Balances	..	..	75,18,962	6,27,455	..	62,793	69,22,817	21,69,620	1,07,968	..	..	1,97,416	14,33,044	1,90,40,075
<b>Arrears due to Government.</b>														
Of Land Revenue	..	..	35,995	312	1,51,840	..	..	633	..	..	..	1,115	5,989	1,95,884
Of Other Revenue	1,641	..	26,547	72,753	67,991	..	..	81	2,644	..	..	..	22,951	1,94,608
Total	1,641	..	62,542	73,065	2,19,831	..	..	714	2,644	..	..	1,115	28,940	3,90,492
<b>Sundry Accounts.</b>														
Interest on Irrigation Capital Outlay incurred before 1st April 1937	..	..	..	..	16,98,310	..	..	11,50,000	..	..	..	10,68,200	..	39,16,510
Percentage from Subscribers to Service Funds on Foreign Service	549	..	..	..	..	..	..	..	..	..	..	..	..	549
Miscellaneous	4,88,740	..	50,751	73,691	2,17,483	..	1,034	2,236	2,472	..	..	36	12	8,36,455
Total	4,89,289	..	50,751	73,691	19,15,793	..	1,034	11,52,236	2,472	..	..	10,68,236	12	47,53,514
Receipts in England—														
<i>Secretary of State.</i>														
Interest, etc., on Silver Redemption Reserve holdings appropriated to Revenue	31,24,880	..	..	..	..	..	..	..	..	..	..	..	..	31,24,880
Interest on India Debt, remaining unclaimed for ten years, repaid by the Bank of England and the Bank of Ireland, etc.	4,419	..	..	..	..	..	..	..	..	..	..	..	..	4,419
Interest on deposits with His Majesty's Exchequer	69,13,319	..	..	..	..	..	..	..	..	..	..	..	..	69,13,319
Other items	11,96,953	..	..	..	..	..	..	..	..	..	..	..	..	11,96,953
<i>High Commissioner.</i>														
Other Items	..	..	..	..	117	..	..	222	..	16	59	..	..	414
Total	1,12,39,571	..	..	..	117	..	..	222	..	16	59	..	..	1,12,39,985
Loss or gain by exchange	19,547	..	..	..	..	..	..	1	..	..	..	..	..	19,548
Deduct—Refunds	6,088	..	2,161	368	250	267	557	66	1,216	347	11,078	..	4,235	26,633
Total Interest Receipts	1,67,19,126	504	95,00,385	60,02,525	36,71,652	20,67,278	74,47,881	38,16,605	5,73,696	37,703	28,824	14,00,015	16,31,473	5,28,96,667

## 22.—Interest on Debt and Other Obligations.

The expenditure under this major head is classified under the following main divisions :—

- A—Interest on Ordinary Debt.
- B—Interest on Unfunded Debt.
- C—Interest on Other Obligations.
- D—Transfers.

2. Under the head "Interest on Ordinary Debt" are recorded all cash payments on account of interest on permanent, temporary and floating loans of the Central and Provincial Governments in India and in England, including in the case of Provincial Governments payment of interest on any loans from the Central Government. Adjustment of discount on loans, such portion of the discount on Treasury Bills as has accrued during the year, and charges connected with the management of debt are also brought to account under this head.

3. Under the head "Interest on Unfunded Debt" are recorded payments of interest on funds deposited with Government for special purposes. They fall under the following main classes :—

(i) Deposits in Post Office Savings Bank and Certificates.

(ii) Special Loans :—These comprise, in the main, funds deposited with Government as endowments for various institutions.

(iii) Deposits of various Provident Funds established by the several Governments for the benefit of their employees.

(iv) Deposits of Service Funds :—These consist of the deposits of certain funds, mostly under private management, which are permitted to bank with Government.

4. The head "Interest on Other Obligations" records payments of interest on certain special funds, e.g., the Railway Reserve and Depreciation Reserve Funds, and Depreciation Reserve and other Reserve Funds of other Commercial Departments and Undertakings. The interest payable by the Provincial Governments on advances from the Famine Relief Fund to finance the Provincial Loan Account and Commutation payments of Pensions is also debited to this head by *per contra* credit to the Fund (*vide* Account No. 98, page 302).

5. Transfers are made to the Railways, Irrigation, Posts and Telegraphs and other Commercial Sections of the accounts, of interest on Railways, Irrigation, Posts and Telegraphs and other Capital outlay on Commercial services. They are shown under the head "Transfers." The manner in which the interest is calculated is described in the Note on Railways (*vide* pages 109 and 110).

6. The interest on Irrigation capital outlay incurred before 1st April 1937 in Bengal, Bihar and Orissa is, however, credited to the head "XX—Interest" as under the scheme for the decentralisation of balances and the cancellation and consolidation of Provincial Governments' debts, no debt corresponding to the capital invested was outstanding in those Provinces on 31st March 1937 and no interest is therefore paid to the Central Government on this account and brought to account under this head. The Governments concerned, however, decided that interest on the Capital invested should be an actual charge to the Irrigation accounts and hence its inclusion under the head "XX—Interest". The adjustment of the interest charges on similar outlay in the Irrigation and Hydro-electric Branches in the North-West Frontier Province is confined to the *pro forma* accounts of those Branches.

No. 41-A.—ACCOUNT of INTEREST paid on the PUBLIC DEBT and OTHER OBLIGATIONS of the CENTRAL GOVERNMENT for the year ended 31st March 1946.

	Amount of loan on 31st March 1946.	Annual amount of interest.	Amount of interest paid during the year.
A.—INTEREST ON ORDINARY DEBT.	Rs.	Rs.	Rs.
(i) RUPY DEBT.			
Permanent Loans.			
Loans bearing interest at $4\frac{1}{2}$ per cent.—			
Loans from Maharaja Holkar for Indore State Railway . . . . .	70,00,000	3,15,000	3,15,000
Loan, 1950-55 . . . . .	6,73,88,200	30,32,469	29,87,529
Loan, 1955-60 . . . . .	9,05,63,700	40,75,366	41,27,573
Loan, 1959-68 . . . . .	5,85,19,500	26,33,378	26,48,975
Total	22,34,71,400	1,00,56,213	1,00,79,077
Loans bearing interest at 4 per cent.—			
Loan from Maharaja Scindia for State Railway . . . . .	1,50,00,000	600,000	6,00,000
Loan, 1948-53 . . . . .	5,02,40,400	20,09,616	20,11,406
Loan, 1960-70 . . . . .	63,30,26,300	2,53,21,052	2,56,97,277
Total	69,82,66,700	2,79,30,668	2,83,08,683
Total carried over	92,17,38,100	3,79,86,881	3,83,87,760

B.—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 1946—*contd.*

	Amount of loan on 31st March 1946	Annual amount of interest.	Amount of interest paid during the year.
	Rs.	Rs.	Rs.
Brought forward	92,17,38,100	3,79,86,881	3,83,87,760
<b>A.—INTEREST ON ORDINARY DEBT—<i>contd.</i></b>			
<i>(i) RUPEE DEBT—contd.</i>			
<i>Permanent Loans—contd.</i>			
<i>Loans bearing interest at 3½ per cent.—</i>			
Loan, 1812-43	72,24,73,400	2,52,86,569	2,53,41,502
Loan, 1854-55	39,29,53,089	1,37,53,358	1,37,89,147
Loan, 1865	66,37,25,800	2,32,30,403	2,27,89,907
Loan, 1879	17,83,51,100	62,42,289	63,65,158
Loan, 1900-1901	77,15,31,150	2,70,03,590	2,69,37,396
Loan, 1947-50	55,94,36,900	1,95,80,292	1,97,30,230
Loan, 1954-59	12,36,69,300	43,28,425	42,84,221
Total	3,41,21,40,739	11,94,24,926	11,92,37,561
<i>Loans bearing interest at 3 per cent.—</i>			
First Development Loan, 1970-75	1,15,05,83,200	3,45,17,496	67,72,613
Loan, 1896-97	8,93,37,500	26,80,125	26,04,158
Victory Loan, 1957	1,11,42,29,500	3,34,26,885	3,49,97,311
Second Victory Loan, 1959-61	1,13,27,91,800	3,39,83,754	1,25,01,652
Loan, 1949-52	66,63,53,500	1,99,90,605	2,00,44,355
Loan, 1951-54	86,72,71,900	2,60,18,157	2,55,00,019
Loan, 1963-65	1,16,17,46,100	3,48,52,383	2,89,42,604
Funding Loan, 1966-68	1,10,11,78,000	3,30,35,340	3,12,56,617
Defence Bonds, 1946	65,14,32,200	1,95,42,966	1,99,13,757
Loan, 1953-55	1,14,59,67,500	3,43,79,025	3,47,22,962
Total	9,08,08,91,200	27,24,26,736	21,72,56,048
<i>Loans bearing interest at 2½ per cent.—</i>			
Loan, 1948-52	87,01,28,000	2,39,28,520	2,09,21,403
Loan, 1960	25,63,06,800	70,48,437	—1,528
Total	1,12,64,34,800	3,09,76,957	2,09,19,875
2½ per cent Bonds, 1950	35,09,47,000	87,73,675	35,23,979
Total	14,89,21,51,839	46,95,89,175	39,93,25,223
<i>Paid in India on Loans in course of Discharge—</i>			
<i>Interest on—</i>			
6½ per cent. Treasury Bonds, 1935			569
6 per cent. Bonds, 1933-36			5,220
6 per cent. Bonds, 1932			444
6 per cent. Bonds, 1931			12
6 per cent. Bonds, 1930			1,194
5½ per cent. War Bonds, 1928			1,050
” ” ” ” ” 1922			100
5 per cent. Ten-year Bonds, 1935			500
5 per cent. War Loan, 1929-47			1,319
5 per cent. Loan, 1939-44			2,037
5 per cent. Loan, 1940-43			5,850
5 per cent. Bonds, 1933			1,467
5 per cent Loan, 1945-55.			2,41,78,306
4 per cent. Bonds, 1943			1,347
4 per cent. conversion Loan, 1916-17			405
3 per cent. Bonds 1941			17,346
Total			2,42,17,166
Carried over			42,35,42,399

No. 41-A.—ACCOUNT of INTEREST paid on the PUBLIC DEBT and OTHER OBLIGATIONS of the CENTRAL GOVERNMENT for the year ended 31st March 1946—*contd.*

		Amount of interest paid during the year.		
		Ra.		
Brought forward		42,35,42,389		
<b>A.—INTEREST ON ORDINARY DEBT—<i>contd.</i></b>				
(i) RUPEE DEBT— <i>concl.</i>				
Permanent Loans— <i>concl.</i>				
<i>Discount on Rupee Loans—</i>				
Discount written off to Revenue				78,23,000
Bonus on loans				7,87,000
Total Interest on Permanent Loans				43,21,52,389
FLOATING LOANS.				
Discount on Treasury Bills				26,40,066
OTHER ITEMS.				
6 years, interest free Prize Bonds, 1949				9,25,902
Expenditure in connection with the issue of new loans				29,94,022
Management of Debt				24,96,530
Deduct—Amount chargeable to Indian Government Railways—Management of Railway Specific Debt				91,922
Miscellaneous				75,961
Total				61,00,543
Total Interest on Rupee Debt				44,11,93,898
Deduct—Interest realized on investment of cash balance in short term bonds, etc.				82,59,323
Net Interest on Rupee Debt				43,29,34,575
(ii) STERLING DEBT.				
<i>Secretary of State.</i>				
	Amount of Loan on 31st March 1946.	Annual amount of Interest.	Amount of interest paid during the year.	
	£	£	£	
<i>Interest on Loans contracted in England under various Acts—</i>				
India 4½ per cent. Stock (1950-55)	3,506,815	157,807	160,899	
India 4½ per cent. Stock (1958-68)	2,222,275	100,002	100,410	
India 4 per cent. Stock (1948-53)	700,559	28,022	28,232	
India 3½ per cent. Stock (1954-59)	724,655	25,363	25,399	
India 3 per cent. Stock (1948)	1,751,268	52,538	53,892	
India 3 per cent. Stock (1949-52)	658,999	19,770	19,315	
India 2½ per cent. Stock (1926)	202,024	5,050	5,255	
Accrued Interest on Sterling Stocks purchased for cancellation	..	..	678	
<i>Interest portion of Annuities created in purchase of Railways—</i>				
East Indian Railway	7,173,895	..	335,301	
Eastern Bengal Railway	1,102,325	..	44,510	
Great Indian Peninsula Railway	3,194,522	..	115,705	
Madras Railway	4,257,817	..	158,274	
Scinde Punjab and Delhi Railway	3,776,105	..	150,680	
<i>Interest on outstanding Liabilities of Railway Companies taken over on purchase or termination of Contract:—</i>				
Bengal and North Western Railway 5 per cent. Debenture Stock	..	..	7,188	
East Indian Railway Irredeemable Debenture Stock, 4½ per cent.	12,170	548	560	
East Indian Railway New Debenture Stock, 3 per cent.	84,750	2,543	2,554	
Eastern Bengal Railway Irredeemable Debenture Stock, 4 per cent.	2,639	106	106	
South Indian Railway 4 per cent. Debenture Stock	106	4	675	
South Indian Railway Irredeemable Debenture Stock, 4½ per cent.	4,160	187	208	
Great Indian Peninsula Railway Irredeemable Debenture Stock, 4 per cent.	28,360	1,134	1,150	
Burma Railways 3 per cent. Debenture Stock	18,834	565	565	
Total				1,212,057
Interest on Sterling Loans repatriated to India				—16,414
Discount on Loans				49,57,203
Carried over				2,11,01,643
				43,29,34,575

No. 41-A.—ACCOUNT of INTEREST paid on the PUBLIC DEBT and OTHER OBLIGATIONS of the CENTRAL GOVERNMENT for the year ended 31st March 1946—*contd.*

		Amount of interest paid during the year.
		Rs.
Brought forward		43,29,34,575
A.—INTEREST ON ORDINARY DEBT— <i>contd.</i>		2,11,01,643
(ii) STERLING DEBT— <i>contd.</i>		
<i>Miscellaneous.</i>		
Management of Debt . . . . .		41,460
Other Items—		
Difference between par value and cost of India Stock purchased for cancellation . . . . .		1,02,230
Stamp duty on transfer and power of attorney, etc. . . . .		27
Loss or gain by exchange . . . . .		36,956
Total Interest on Sterling Debt . . . . .		2,12,82,316
Total A.—Interest on Ordinary Debt . . . . .		45,42,16,891
B.—INTEREST ON UNFUNDED DEBT.		
Special Loans . . . . .		7,55,029
Treasury Notes . . . . .		2,865
Service Funds . . . . .		4,15,875
Savings Bank Deposits . . . . .		1,93,39,605
Post Office Certificates . . . . .		1,24,10,000
Payments to Post Office for Savings Bank, Cash Certificate and Defence Savings Certificate work . . . . .		79,84,176
State Provident Funds—		
General Provident Fund . . . . .		44,35,254
Indian Civil Service Provident Fund . . . . .		93,775
Indian Civil Service (Non-European Members) Provident Fund . . . . .		4,579
Other Provident Funds . . . . .		3,14,94,920
Special Deposit Accounts . . . . .		78,12,835
Payments in England—		
Secretary of State—		
Interest on balances of the—		
Indian Civil Service Family Pension Fund . . . . .		2,76,353
Indian Military Service Family Pension Fund . . . . .		3,84,853
Indian Military Widows' and Orphans' Fund . . . . .		59,431
Loss or gain by exchange . . . . .		1,274
Total B.—Interest on Unfunded Debt . . . . .		8,52,70,824
Carried over . . . . .		53,94,87,715

No. 41-A.—ACCOUNT of INTEREST paid on the PUBLIC DEBT and OTHER OBLIGATIONS of the CENTRAL GOVERNMENT for the year ended 31st March 1946—*concl'd.*

		Amount of interest paid during the year.
		Rs.
Brought forward		53,94,87,715
<b>C.—INTEREST ON OTHER OBLIGATIONS.</b>		
DEPRECIATION AND OTHER RESERVE FUNDS.		
Railway Reserve Fund (3·49 per cent.) . . . . .		1,26,71,701
Depreciation Reserve Fund—Railways (3·49 per cent.) . . . . .		3,65,86,883
Renewals Reserve Fund—Northern India Salt Revenue (3·49 per cent.) . . . . .		99,229
Renewals Reserve Fund—Posts and Telegraphs (3·49 per cent.) . . . . .		16,83,226
General Reserve Fund—Lighthouses and Lightships (3·49 per cent.) . . . . .		1,92,479
Depreciation Reserve Fund—Lighthouses and Lightships (3·49 per cent.) . . . . .		59,219
Other items—		
Miscellaneous . . . . .		2,30,50,895
Payments in England—		
Secretary of State—		
Bengal and North-Western Railway : 5 per cent. Debenture Stock : Discount Sinking Fund . . . . .		71,809
Loss or gain by exchange . . . . .		126
Total C.—Interest on Other Obligations		7,44,15,656
Total Interest on Debt and Other Obligations of the Central Government		61,39,03,371
<b>D.—TRANSFERS.</b>		
<i>Deduct</i> —Amount transferred to Commercial Departments, etc., in respect of Interest on Capital—		
Railways . . . . .		(a)27,09,65,134
Posts and Telegraphs . . . . .		1,12,49,918
Irrigation . . . . .		5,98,432
Salt . . . . .		3,75,146
Other Government Commercial Departments and Undertakings . . . . .		5,20,233
Interest paid by Provincial Governments and the Government of Coorg . . . . .		2,26,43,503
Interest portion of equated payments on account of commuted value of Pensions . . . . .		13,97,521
Total D—Transfers		30,77,50,937
Balance being Interest on Debt and Other Obligations of the Central Government . . . . .		30,61,53,334
Non-voted		28,83,66,863
Voted		1,77,86,471

(a) includes Rs. 150 on account of exchange but excludes Rs. 97,022 transferred to State Railways on account of management of Railway Specific Debt (vide page 169).

No 41-E — ACCOUNT of INTEREST paid on the PUBLIC DEBT and OTHER OBLIGATIONS of the several PROVINCIAL GOVERNMENTS during the year ended 31st March 1946.

	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A.—Interest on Ordinary Debt.</b>													
<i>Rupee Debt.</i>													
<b>Permanent Loans—</b>													
<b>Interest on—</b>													
3 per cent. Loans, 1952 . . . . .	--	6,12,976	--	--	5,88,979	--	--	1,45,207	1,35,038	1,70,632	--	--	16,52,832
3 per cent. Loans, 1960 . . . . .	--	2,27,052	--	--	1,63,606	--	--	--	--	--	--	--	3,90,658
3 per cent. Loans, 1955 . . . . .	--	3,84,603	10,30,350	--	--	--	--	1,84,097	--	--	--	--	15,99,050
3 per cent. Loans, 1956 . . . . .	--	3,14,744	10,07,987	--	--	--	--	1,64,895	--	--	--	--	14,87,626
3 per cent. Madras Loan, 1953 . . . . .	--	4,15,398	--	--	--	--	--	--	--	--	--	--	4,15,398
3 per cent. Madras Loan, 1959 . . . . .	--	4,22,838	--	--	--	--	--	--	--	--	--	--	4,22,838
United Provinces Encumbered Estates Act Bonds . . . . .	--	--	--	--	5,73,854	--	--	--	--	--	--	--	5,73,854
3 per cent. United Provinces Loan, 1961-66.	--	--	--	--	5,36,069	--	--	--	--	--	--	--	5,36,069
4 per cent. Punjab Bonds, 1948 . . . . .	--	--	--	--	--	10,80,740	--	--	--	--	--	--	10,80,740
3 per cent. Punjab Bonds, 1949 . . . . .	--	--	--	--	--	7,79,614	--	--	--	--	--	--	7,79,614
3 per cent. Punjab Bonds, 1960 . . . . .	--	--	--	--	--	1,28,780	--	--	--	--	--	--	1,28,780
3 per cent. Punjab Bonds, 1952 . . . . .	--	--	--	--	--	6,84,632	--	--	--	--	--	--	6,84,632
3 per cent. Punjab Bonds, 1955 . . . . .	--	--	--	--	--	6,54,242	--	--	--	--	--	--	6,54,242
3 per cent. Punjab Bonds, 1958 . . . . .	--	--	--	--	--	10,86,254	--	--	--	--	--	--	10,86,254
3 per cent. Punjab Bonds, 1956 . . . . .	--	--	--	--	--	6,82,191	--	--	--	--	--	--	6,82,191
3 per cent. Loans, 1958 . . . . .	--	3,59,222	9,77,002	--	10,28,751	--	--	1,73,580	--	--	--	5,73,082	31,11,637
3 per cent. Central Provinces and Berar Loan, 1949. . . . .	--	--	--	--	--	--	--	2,19,653	--	--	--	--	2,19,653
<b>Paid in India on Loans in course of discharge—</b>													
5 per cent. United Provinces Loan, 1944 . . . . .	--	--	--	--	18,314	--	--	--	--	--	--	--	18,314

Discount on loans . . . . .	..	1,60,000	..	..	1,25,624	1,60,075	..	30,107	..	..	..	..	4,55,806
<b>Floating Loans—</b>													
Discount on Treasury bills . . . . .	..	8,360	..	1,64,243	..	..	..	..	2,03,341	..	3,906	..	3,79,850
Interest on other Floating Loans . . . . .	..	8,684	384	36,97,512	..	6,115	..	307	27,622	..	647	77	37,41,348
<b>Other Items—</b>													
Management of Debt . . . . .	..	20,636	20,288	..	29,056	35,863	..	..	1,000	1,145	..	3,556	1,11,544
Expenditure connected with the issue of new Loans . . . . .	..	1,81,422	62	6,000	1,26,797	1,54,383	..	..	9,000	..	..	372	4,78,036
Miscellaneous . . . . .	..	2,152	24	..	1,928	360	..	6,226	42	..	..	..	10,732
Interest on Loans taken from the Central Government . . . . .	..	15,72,270	81,57,551	14,00,000	68,26,152	31,70,876	..	7,24,867	..	..	30,580	7,61,207	2,26,43,503
Deduct—Interest realised on investments of cash balances . . . . .	..	966	..	..	..	..	..	..	..	..	..	..	966
<b>Total A.—Interest on Ordinary Debt . . . . .</b>	..	<b>46,79,391</b>	<b>1,11,93,348</b>	<b>52,67,755</b>	<b>1,00,19,130</b>	<b>86,14,125</b>	..	<b>16,48,939</b>	<b>3,76,043</b>	<b>1,71,777</b>	<b>35,133</b>	<b>13,38,294</b>	<b>4,33,44,235</b>
<b>B.—Interest on Unfunded Debt.</b>													
Special loans . . . . .	..	16,966	87,993	..	14,400	..	..	..	..	..	..	..	1,19,359
Treasury Notes . . . . .	..	..	..	..	..	..	..	18,947	..	..	..	..	18,947
<b>State Provident Funds—</b>													
General Provident Fund . . . . .	..	16,41,342	17,10,903	17,10,990	14,87,067	12,12,137	6,71,274	6,32,749	4,33,043	1,10,586	1,61,951	3,53,687	1,01,25,729
I. C. S. Provident Fund . . . . .	..	1,27,433	1,14,008	1,11,500	1,40,872	95,595	78,755	88,567	35,380	279	4,067	..	7,96,456
I. C. S. (Non-European Members) Provident Fund . . . . .	..	25,551	12,024	18,998	13,988	10,362	9,622	4,015	3,758	..	..	..	98,318
Contributory Provident Fund . . . . .	..	33,258	26,378	70,070	9,105	1,12,798	7,085	..	261	2,313	138	1,477	2,62,883
Other Miscellaneous Provident Funds . . . . .	..	..	..	141	4,327	21,796	..	3,124	3,697	..	..	..	33,085
Special Deposit Accounts . . . . .	..	..	4	..	..	..	167	..	..	..	..	..	171
<b>Total B.—Interest on Unfunded Debt . . . . .</b>	..	<b>18,44,550</b>	<b>19,51,310</b>	<b>19,11,699</b>	<b>16,69,759</b>	<b>14,52,688</b>	<b>7,66,903</b>	<b>7,47,402</b>	<b>4,76,139</b>	<b>1,13,178</b>	<b>1,66,156</b>	<b>3,55,164</b>	<b>1,14,54,948</b>
<b>Total carried over . . . . .</b>	..	<b>65,23,941</b>	<b>1,31,44,958</b>	<b>71,79,454</b>	<b>1,16,88,889</b>	<b>1,00,66,813</b>	<b>7,66,903</b>	<b>23,96,341</b>	<b>8,52,182</b>	<b>2,84,955</b>	<b>2,01,289</b>	<b>16,93,458</b>	<b>5,47,99,183</b>

No. 41 B.—ACCOUNT of INTEREST paid on the PUBLIC DEBT and OTHER OBLIGATIONS of the Several PROVINCIAL GOVERNMENTS during the year ended 31st March 1946—concl'd.

	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	..	65,23,941	1,31,44,958	71,79,454	1,16,88,889	1,00,66,813	7,66,903	23,96,341	8,52,182	2,84,955	2,01,289	16,93,458	5,47,99,183
<b>C.—Interest on Other Obligations.</b>													
Interest on Deposits of Depreciation Reserves of Government Commercial Undertakings	..	16,363	..	..	..	..	..	..	..	..	..	..	16,363
Interest on Depreciation Reserve Fund—Irrigation	..	..	..	..	1,43,576	..	..	..	..	..	..	..	1,43,576
Miscellaneous	..	1,119	651	..	..	..	154	..	..	..	..	..	1,924
<b>Total—C.—Interest on Other Obligations</b>	..	<b>17,482</b>	<b>651</b>	<b>..</b>	<b>1,43,576</b>	<b>..</b>	<b>154</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>1,61,863</b>
<b>Total Interest on Debt and Other Obligations of the Provincial Governments.</b>	..	<b>65,41,423</b>	<b>1,31,45,609</b>	<b>71,79,454</b>	<b>1,18,32,465</b>	<b>1,00,66,813</b>	<b>7,67,057</b>	<b>23,96,341</b>	<b>8,52,182</b>	<b>2,84,955</b>	<b>2,01,289</b>	<b>16,93,458</b>	<b>5,49,61,046</b>
<b>D.—Transfers.</b>													
<i>Debit—Amount transferred to Commercial Departments, etc., in respect of Interest on Capital—</i>													
Irrigation	..	89,44,939	41,49,597	37,041	1,20,10,517	1,67,26,863	64,416	..	..	31,041	4,960	1,13,06,236	5,32,75,610
Electricity Schemes	..	35,96,107	..	..	..	29,76,993	30,074	..	..	3,03,306	..	..	69,06,480
Other Government Commercial Departments and Undertakings	..	1,05,438	10,473	..	..	58,280	..	..	..	..	..	..	1,74,191
Interest transferred to Forest Department	..	..	33,338	..	28,435	34,766	..	..	..	..	..	707	97,246
Interest Portion of Equated Payments on account of commuted value of Pensions	..	..	3,14,087	70,233	2,05,592	3,27,563	663	2,61,046	69,912	..	..	..	12,47,096
Interest met from Subventions from Central Road Fund	..	..	..	..	46,178	..	..	50,522	..	..	..	..	96,700
Interest transferred to "85 A—Capital outlay on Provincial Schemes Connected with War, 1939"	..	..	4,94,565	..	..	..	..	..	..	..	..	..	4,94,565
<b>Total D.—Transfers.</b>	..	<b>1,26,46,484</b>	<b>50,02,060</b>	<b>1,07,274</b>	<b>1,22,88,722</b>	<b>2,01,24,465</b>	<b>95,153</b>	<b>3,11,568</b>	<b>69,912</b>	<b>3,34,347</b>	<b>4,960</b>	<b>1,13,06,943</b>	<b>6,22,91,888</b>
Balance being Interest on Debt and Other Obligations of the Provincial Governments (Charged).	..	—61,05,061	81,43,549	70,72,180	—4,56,257	—1,00,57,652	6,71,904	20,84,773	7,82,270	—49,392	1,96,329	—96,13,485	—73,30,842

**23.—Appropriation for Reduction or Avoidance of Debt.**

This head is intended for the record of appropriations from revenue for redemption of debt of the Central and Provincial Governments. The amounts debited to the minor head 'Sinking Funds' represent specific appropriations for regularly constituted Sinking Funds or Depreciation Funds for the redemption of loans raised by the Central and Provincial Governments, and the amounts debited to the minor head 'Other Appropriations' represent appropriations for reduction or avoidance of debt otherwise than by means of regularly constituted Sinking Funds. The amounts are debited to these minor heads by *per contra* credit to the same minor heads under the Deposit head "Appropriation for Reduction or Avoidance of Debt." The minor head '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. 93 and 93-A). The application of the balances of the Sinking Funds in 1945-46 is shown in Account No. 99.

2. The annual provision from the Central Revenues for reduction and avoidance of debt has since 1933-34 been reduced to a round figure of Rs. 3 crores. This sum covers the Sinking Fund provision for the 5 per cent. Rupee Loan, 1945-55.



42.—ACCOUNT showing the APPROPRIATIONS from REVENUE during the year ended 31st March 1946 for REDUCTION or AVOIDANCE of DEBT of the CENTRAL and PROVINCIAL GOVERNMENTS.

	Central Government	Provincial Governments.										TOTAL.
		Government of Madras.	Government of Bombay.	Government of United Provinces.	Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
<b>Sinking Funds :—</b>	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>For Loans of the Central Government :—</i>												
5 per cent Loan, 1945-56 . . . . .	95,04,000	..	..	..	..	..	..	..	..	..	..	95,04,000
<i>For Loans of Provincial Governments :—</i>												
3 per cent. Loans, 1956 . . . . .	..	1,87,650	24,66,000	..	3,87,370	..	1,76,897	..	..	..	..	32,17,917
3 per cent. Loans, 1958 . . . . .	..	1,65,000	22,03,000	45,25,000	..	..	1,87,250	..	..	..	14,29,000	85,09,250
3 per cent. Loans, 1952 . . . . .	..	3,50,318	..	13,08,790	4,18,700	..	2,91,000	4,23,700	91,000	..	..	28,83,508
3 per cent. Loans, 1955 . . . . .	..	1,87,500	24,96,000	..	3,75,000	..	1,75,000	..	..	..	..	32,33,500
3 per cent. Madras Loan, 1959 . . . . .	..	2,25,000	..	..	..	..	..	..	..	..	..	2,25,000
3 per cent. Madras Loan, 1953 . . . . .	..	2,26,939	..	..	..	..	..	..	..	..	..	2,26,939
3 per cent. United Provinces Loan, 1961-66 . . . . .	..	..	..	2,55,025	..	..	..	..	..	..	..	2,55,025
4 per cent. Punjab Bonds, 1948 . . . . .	..	..	..	..	3,50,091	..	..	..	..	..	..	3,50,091
3 per cent. Punjab Bonds, 1958 . . . . .	..	..	..	..	5,55,200	..	..	..	..	..	..	5,55,200
3 per cent. Punjab Bonds, 1949 . . . . .	..	..	..	..	3,76,440	..	..	..	..	..	..	3,76,440
3 per cent Central Provinces and Berar Loan, 1949 . . . . .	..	..	..	..	..	..	4,13,644	..	..	..	..	4,13,644
General Sinking Fund (Madras) . . . . .	..	38,67,500	..	..	..	..	..	..	..	..	..	38,67,500
<b>Total</b>	95,04,000	52,09,907	71,65,000	60,88,815	24,62,801	..	12,43,791	4,23,700	91,000	..	14,29,000	3,36,18,014
<b>Other Appropriations :—</b>												
Appropriation from Ordinary Revenues . . . . .	2,04,96,000	3,80,575	1,99,11,882	9,27,666	8,38,722	9,64,000	16,81,432	13,08,455	..	9,85,500	2,31,624	4,77,25,856
<b>TOTAL APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT</b>	3,00,00,000	55,90,482	2,70,76,882	70,16,481	33,01,523	9,64,000	29,25,223	17,32,155	91,000	9,85,500	16,60,624	8,13,43,870
Non voted/Charged . . . . .	3,00,00,000	55,90,482	2,70,76,882	70,16,481	33,01,523	9,64,000	12,95,223	17,32,155	91,000	9,85,500	16,60,624	-
Voted/Authorised . . . . .	..	..	..	..	..	..	16,30,000	..	..	..	..	..

## Sections F. and FF.—Civil Administration.

Revenue Rs. 20,57,37,409

Expenditure	Within the Revenue Account Rs.	1,28,47,41,302
	Outside the Revenue Account Rs.	33,16,978

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Major Head Total.		
				Revenue.	Expenditure.	
General Administration . . . . .	43	Expenditure . . . . .	182	..	22,17,91,149	
Audit . . . . .	44	Expenditure . . . . .	183	..	1,48,55,017	
Administration of Justice . . . . .	45	Receipts . . . . .	184	2,26,13,233	..	
" " " . . . . .	45-A	Expenditure . . . . .	185	..	6,79,44,159	
Jails and Convict Settlements . . . . .	46	Receipts . . . . .	186	89,42,271	..	
" " " . . . . .	46-A	Expenditure . . . . .	187	..	4,93,54,766	
Police . . . . .	47	Receipts . . . . .	188	1,85,45,717	..	
" . . . . .	47-A	Expenditure . . . . .	189	..	25,50,33,587	
<b>Ports and Pilotage—</b>						
A.—Major Ports . . . . .	48	Receipts . . . . .	190	31,89,973	..	
" . . . . .	48-B	Expenditure . . . . .	190	..	44,21,876	
B.—Other Ports . . . . .	48-A	Receipts . . . . .	190	1,73,665	..	
" . . . . .	48-C	Expenditure . . . . .	191	..	12,23,581	
Lighthouses and Lightships . . . . .	49	Receipts . . . . .	192	13,10,163	..	
" " " . . . . .	49-A	Expenditure . . . . .	192	..	12,70,023	
Ecclesiastical . . . . .	50	Expenditure . . . . .	193	..	8,13,394	
Payments to Crown Representative . . . . .	51	Expenditure . . . . .	195	..	1,90,04,372	
Tribal Areas . . . . .	52	Expenditure . . . . .	196	..	3,68,26,630	
External Affairs . . . . .	53	Expenditure . . . . .	197	..	1,41,01,890	
Scientific Departments . . . . .	54	Expenditure . . . . .	198	..	1,30,99,329	
Education . . . . .	55	Receipts . . . . .	199	1,46,18,296	..	
" . . . . .	55-A	Expenditure . . . . .	201	..	19,45,55,052	
Medical . . . . .	56	Receipts . . . . .	202	1,39,24,137	..	
" . . . . .	56-A	Expenditure . . . . .	203	..	7,83,40,036	
Public Health . . . . .	57	Receipts . . . . .	204	1,38,59,767	..	
" . . . . .	57-A	Expenditure . . . . .	205	..	4,96,67,753	
Agriculture . . . . .	58	Receipts . . . . .	207	3,81,95,285	..	
" . . . . .	58-A	Expenditure . . . . .	209	..	10,11,23,561	
Rural Development . . . . .	59	Receipts . . . . .	210	30,317	..	
" . . . . .	59-A	Expenditure . . . . .	210	..	26,11,623	
Veterinary . . . . .	60	Receipts . . . . .	211	33,76,554	..	
" . . . . .	60-A	Expenditure . . . . .	212	..	1,42,44,878	
Co-operation . . . . .	61	Receipts . . . . .	213	49,17,709	..	
" . . . . .	61-A	Expenditure . . . . .	213	..	1,54,82,770	
Industries . . . . .	62	Receipts . . . . .	214	3,09,98,894	..	
" . . . . .	62-A	Expenditure . . . . .	215	..	4,65,85,386	
Aviation . . . . .	63	Receipts . . . . .	216	10,87,068	..	
" . . . . .	63-A	Expenditure . . . . .	217	..	41,32,672	
Boardcasting . . . . .	64	Receipts . . . . .	217	34,95,338	..	
" . . . . .	64-A	Expenditure . . . . .	218	..	77,75,717	
Miscellaneous Departments . . . . .	65	Receipts . . . . .	219	2,61,66,032	..	
" " " . . . . .	66	Expenditure . . . . .	221	..	6,88,65,266	
Total Carried over . . . . .				..	20,57,37,409	1,28,28,30,882

Major Head.	No. of Account.	Detail of Accounts.	Page	Revenue.	Expenditure.
		Brought forward		Rs. 20,57,37,409	Rs. 1,28,25,30,992
		CAPITAL ACCOUNTS WITHIN THE REVENUE ACCOUNT.			
Capital Outlay on Industrial Development . . . . .	62-B	Expenditure . . . . .	216	..	22,10,310
Capital Outlay on Civil Aviation . . . . .	63-B	Expenditure . . . . .	217	..	..
Capital Outlay on Broadcasting . . . . .	64-B	Expenditure . . . . .	218	..	..
		TOTAL . . . . .		..	22,10,310
		Total Receipts and Expenditure within the Revenue Account.		20,57,37,409	1,28,47,41,302
		CAPITAL ACCOUNTS OUTSIDE THE REVENUE ACCOUNT.			
Capital Outlay on Vizagapatam Port . . . . .	48-D	Expenditure . . . . .	191	..	10,932
Capital Outlay on Lighthouses and Lightships . . . . .	49-B	Expenditure . . . . .	192	..	..
Capital Outlay on Improvement of Public Health . . . . .	57-B	Expenditure . . . . .	206	..	41,652
Capital Outlay on Schemes of Agricultural Improvement and Research . . . . .	58-B	Expenditure . . . . .	210	..	4,87,615
Capital Outlay on Industrial Development . . . . .	62-B	Expenditure . . . . .	216	..	27,76,779
Capital Outlay on Civil Aviation . . . . .	63-B	Expenditure . . . . .	217	..	..
		Total Expenditure outside the Revenue Account.		..	33,16,978

#### Section F.—Civil Administration.

The major heads grouped in this Section deal chiefly with the salaries and expenses of the various departments constituting the Civil Administration of the country. The receipts of these departments are comparatively insignificant and are in most cases merely recoveries of expenditure. The nature of the expenditure is explained in the explanatory notes under each of the major heads.

#### Section FF.—Civil Administration.

##### Capital Accounts within the Revenue Account.

##### Capital Accounts outside the Revenue Account.

The expenditure brought to account in this Section relates to capital outlay incurred by the Central and Provincial Governments on measures connected with the improvement of Public Health, Schemes of Agricultural Improvement and Research, Industrial Development, the Development of Vizagapatam Harbour, Lighthouses and Lightships, Civil Aviation and Broadcasting.

#### 25.—General Administration.

The expenditure recorded under this head relates chiefly to headquarters administration and also to the cost of district administration. The salaries and other allowances of the Governor General, of Heads of Provinces, of Members of Executive Council, of Ministers and of Advisers; the expenses connected with the Council of State, the Indian and Provincial Legislative Assemblies and the Provincial Legislative Councils; and the expenditure on account of the Secretariats, Boards of Revenue, Commissioners, District Officers and their establishments constitute the main items of expenditure under this head in India.

2. The English expenditure consists mainly of payments to His Majesty's Exchequer towards expenses of the departments of the Secretary of State for India and salaries and expenses of the Departments of the High Commissioner, who acts as the agent of the Governments in India in respect of the purchase of stores and certain other matters.

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

No. 43.—ACCOUNT of EXPENDITURE connected with GENERAL ADMINISTRATION for the year ended 31st March 1946.

	PROVINCIAL GOVERNMENTS													Total.
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A.—Heads of Provinces (including the Governor General), Executive Council and Ministers:</b>														
Salaries of the Governor General and Governors	2,94,904	..	1,20,000	1,10,999	1,23,819	1,19,521	1,00,000	1,01,830	72,000	66,000	66,355	66,000	55,794	13,06,232
Secretarial Staff of Governor General and Governors	7,76,456	..	88,633	1,18,981	2,28,924	86,875	62,254	57,479	51,478	90,362	42,011	50,868	68,836	17,23,646
Staff and Household of Governor General and Governors	3,03,031	..	4,06,038	4,32,770	3,53,727	1,32,431	1,24,939	69,334	86,646	66,269	68,454	43,544	1,23,575	22,90,758
Sumptuary Allowance of Governor General and Governors	45,000	..	18,000	25,000	25,000	15,000	12,000	6,000	6,000	6,000	6,032	6,000	8,000	1,78,032
State Conveyances and Motors of the Governor General	66,994	..	..	..	..	..	..	..	..	..	..	..	..	66,994
Expenditure from Contract allowances	2,81,851	..	1,39,669	1,60,000	1,64,500	25,800	22,033	28,800	23,521	20,279	13,758	17,224	32,130	9,39,625
Tour Expenses	2,88,482	..	1,37,700	72,762	92,474	1,49,277	71,608	66,157	30,091	52,933	16,620	44,925	28,756	10,52,785
Chief Commissioners	10,43,383	54,573	..	..	..	..	..	..	..	..	..	..	..	10,97,956
Executive Council	11,89,890	..	..	..	..	..	..	..	..	..	..	..	..	11,80,890
Ministers	..	..	..	..	1,15,414	..	3,98,111	..	..	3,22,204	1,50,053	..	3,94,043	13,79,825
Advisers	..	..	2,52,965	2,22,118	1,20,038	2,05,980	..	1,54,332	1,40,495	..	..	60,295	..	11,56,223
Other charges	..	..	..	..	..	..	..	..	1,469	..	..	643	..	2,112
<b>Total</b>	<b>42,80,991</b>	<b>54,573</b>	<b>12,23,005</b>	<b>11,52,630</b>	<b>12,22,056</b>	<b>7,34,394</b>	<b>8,01,945</b>	<b>5,03,923</b>	<b>4,11,698</b>	<b>6,24,047</b>	<b>3,63,283</b>	<b>2,89,499</b>	<b>7,11,134</b>	<b>1,23,75,078</b>
<b>B.—Legislative Bodies:</b>														
Council of State	1,12,304	..	..	..	..	..	..	..	..	..	..	..	..	1,12,304
Indian Legislative Assembly	5,35,820	..	..	..	..	..	..	..	..	..	..	..	..	5,35,820
Provincial Legislative Assemblies	..	..	2,122	26,150	8,31,983	60,828	7,21,196	1,02,218	25,731	1,47,381	81,359	23,286	1,15,693	21,37,956
Legislative Assembly Department	4,17,362	..	68,113	..	..	..	..	..	..	60,154	..	..	85,075	6,30,704
Provincial Legislative Councils	..	3,172	568	5,748	2,52,273	5,711	..	..	..	55,840	..	..	..	3,24,321
Elections for Legislatures	4,95,484	..	6,43,355	5,13,613	26,69,204	4,33,960	2,43,919	1,27,171	1,04,186	3,01,948	77,475	1,13,731	1,48,022	58,72,128
<b>Total</b>	<b>15,60,970</b>	<b>3,172</b>	<b>7,14,158</b>	<b>5,45,570</b>	<b>37,54,460</b>	<b>5,00,499</b>	<b>9,65,115</b>	<b>2,29,389</b>	<b>1,29,917</b>	<b>5,65,332</b>	<b>1,58,834</b>	<b>1,37,017</b>	<b>3,48,800</b>	<b>96,13,233</b>
<b>Total carried over</b>	<b>58,11,961</b>	<b>57,745</b>	<b>19,37,163</b>	<b>16,98,200</b>	<b>43,78,416</b>	<b>12,34,803</b>	<b>17,67,060</b>	<b>7,33,312</b>	<b>5,41,615</b>	<b>11,89,279</b>	<b>5,22,117</b>	<b>4,26,516</b>	<b>10,59,934</b>	<b>2,19,88,311</b>

	PROVINCIAL GOVERNMENTS.													
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	58,41,061	57,745	19,37,163	16,98,200	49,78,416	12,34,863	17,67,060	7,33,312	5,41,615	11,89,379	5,22,117	4,26,516	10,59,934	2,19,88,311
<b>C.—Secretariat and Headquarters Establishments :</b>														
Civil Secretariats	3,80,68,578	..	26,80,730	31,45,685	38,76,614	28,27,018	28,26,487	16,85,756	8,24,872	9,82,243	4,24,843	8,94,395	17,60,183	5,99,98,424
Public Service Commissioners	6,77,383	..	2,43,228	1,20,100	1,51,308	2,10,085	1,57,418	98,284	49,262	90,035	40,676	20,526	41,542	19,09,856
Boards of Revenue—Financial Commissioners and Establishments	..	..	4,26,189	22,652	2,25,060	3,82,475	9,98,011	1,52,126	37,379	50,521	..	..	..	22,94,413
Directors of Land Records and Agriculture	..	..	..	72,284	..	..	..	..	..	51,118	..	..	..	1,23,402
Inspectors General of Stamps, Registration and Excise	..	..	..	..	..	..	..	30,763	..	..	..	..	..	30,763
Agent for Government Consignments	..	..	13,228	..	..	..	..	..	..	..	..	..	..	13,228
Local Fund Audit Establishments	..	..	4,35,445	2,41,518	3,09,453	2,53,422	2,23,229	98,034	1,61,601	76,612	11,496	36,324	49,530	18,96,664
<b>Total</b>	<b>3,87,45,891</b>	<b>..</b>	<b>37,98,830</b>	<b>36,02,228</b>	<b>45,72,436</b>	<b>36,73,060</b>	<b>42,05,145</b>	<b>20,64,963</b>	<b>10,73,114</b>	<b>12,51,629</b>	<b>4,77,015</b>	<b>9,51,245</b>	<b>18,51,255</b>	<b>6,62,66,750</b>
<b>D.—Commissioners</b>	..	..	..	3,91,797	5,12,674	10,94,287	5,39,115	3,51,715	3,50,008	1,05,455	1,64,388	1,76,790	80,082	36,76,311
<b>E.—District Administration :</b>														
General Establishments	14,33,091	53,108	39,95,731	41,29,827	1,40,32,896	96,06,027	1,13,01,408	50,45,079	27,39,187	25,18,624	13,71,523	13,59,491	18,07,515	5,93,93,507
Sub-Divisional Establishments	2,85,420	18,991	28,22,414	30,51,761	19,97,950	39,09,164	9,81,372	5,40,214	18,20,379	1,94,029	3,36,192	1,91,316	8,19,252	1,69,68,394
Other Establishments	2,15,881	..	2,90,07,457	61,60,781	16,12,444	9,30,953	14,16,412	4,22,885	30,31,613	3,89,140	44,256	8,62,341	..	4,41,54,163
<i>Deduct—Establishment charges recovered from other Governments, Departments, etc.</i>	..	1,000	..	42,13,630	..	..	34,017	..	..	1,03,716	11,221	..	4,59,649	48,23,233
<b>Total</b>	<b>19,34,392</b>	<b>71,090</b>	<b>3,58,85,602</b>	<b>91,28,679</b>	<b>1,76,43,290</b>	<b>1,44,46,144</b>	<b>1,36,65,175</b>	<b>60,08,178</b>	<b>75,91,179</b>	<b>29,98,077</b>	<b>17,40,750</b>	<b>24,13,148</b>	<b>21,67,118</b>	<b>11,56,92,831</b>
<b>F.—Works—</b>														
Original Works	87,319	..	..	..	..	17,843	2,357	21,585	25,569	13,320	..	..	..	1,67,993
Repairs	..	..	..	..	..	2,96,922	90,519	1,41,668	50,623	3,672	..	699	..	5,84,103
<b>Total</b>	<b>87,319</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>3,14,765</b>	<b>92,876</b>	<b>1,63,253</b>	<b>76,192</b>	<b>16,992</b>	<b>..</b>	<b>699</b>	<b>..</b>	<b>7,52,096</b>

<b>G.—Miscellaneous—</b>														
Payment to the Crown Representative's Department on account of work done for or services rendered to the Central Government	6,533	..	..	..	..	..	..	..	..	..	..	..	..	6,533
Payments to other Governments, Departments, etc., connected with Administration of Agency subjects and Management of Treasuries	1,01,931	..	..	..	..	..	..	..	..	..	..	..	..	1,01,931
Discretionary grants by Heads of Provinces, etc.	..	1,500	76,355	19,528	1,63,872	12,000	7,716	65,015	27,304	20,647	9,413	25,130	15,000	4,43,480
Court of Wards	..	..	..	..	..	1,78,808	..	..	..	..	..	..	..	1,78,808
Expenditure from Rural Reconstruction Grants	..	697	31,210	5,58,468	..	..	..	87,001	17,060	..	..	34,395	53,462	7,82,293
Special Development Programme	..	..	..	2,04,273	..	..	..	..	..	..	..	..	..	2,04,272
Rehabilitation Programme	..	..	..	..	4,60,256	..	..	..	..	..	..	..	..	4,60,256
Peasants Welfare Programme	..	..	..	..	..	..	8,43,240	..	..	..	..	..	..	3,43,240
Miscellaneous	1,68,993	..	9,08,679	3,631	45,231	1,67,972	1,450	1,02,042	21,384	..	..	1,573	60,895	14,81,850
<i>Deduct—Contributions recovered from other Governments, Department, etc.</i>	3,50,000	..	3,34,568	..	..	..	..	..	..	..	..	..	..	6,84,566
<i>Deduct—Amount debited to "B3-A Expenditure connected with Post-war Planning and Development"</i>	..	..	..	..	..	..	71,376	..	..	..	..	..	..	71,376
<i>Deduct—Amount met from the Post-war Reconstruction and Development Fund</i>	..	..	..	..	..	..	..	..	1,384	..	..	..	..	1,384
<b>Total</b>	<b>-72,543</b>	<b>2,197</b>	<b>6,81,678</b>	<b>7,85,899</b>	<b>6,69,359</b>	<b>3,58,778</b>	<b>2,81,030</b>	<b>2,54,058</b>	<b>64,364</b>	<b>20,647</b>	<b>9,413</b>	<b>61,098</b>	<b>1,29,357</b>	<b>32,45,335</b>
<b>H.—Charges in England—</b>														
<b>A.—Secretary of State for India—</b>														
Payments to His Majesty's Exchequer towards the expenses of the Departments of the Secretary of State for India	23,33,334	..	..	..	..	..	..	..	..	..	..	..	..	23,33,334
<b>Other items—</b>														
Leave salaries and deputation pay	4,175	..	..	..	..	..	..	..	4,804	..	1,598	..	..	10,577
Onfit and Voyage Allowances of Governors, etc.	..	..	26,667	..	26,667	5,333	..	..	..	..	2,667	..	..	61,334
Allotment of pay of officers	..	..	..	1,728	627	..	..	..	..	..	..	..	..	2,355
Indian Civil Service Examination and Miscellaneous expenditure	8,065	..	..	..	..	..	..	..	..	..	..	..	..	5,065
Other charges	1,21,427	..	..	..	43	..	..	..	..	..	..	..	..	1,21,470
Loss or gain by exchange	4,302	..	46	3	48	..	..	..	9	..	8	..	..	4,416
<b>Total A.—Secretary of State for India.</b>	<b>24,08,303</b>	<b>..</b>	<b>26,713</b>	<b>1,731</b>	<b>27,385</b>	<b>5,333</b>	<b>..</b>	<b>..</b>	<b>4,813</b>	<b>..</b>	<b>4,273</b>	<b>..</b>	<b>..</b>	<b>25,38,551</b>
	24,08,303	..	26,713	1,731	27,385	5,333	..	..	4,813	..	4,273	..	..	25,38,551
Carried over	4,65,37,020	1,31,041	4,23,03,273	1,56,06,803	2,83,76,174	2,10,31,967	2,05,50,401	95,75,479	96,96,472	55,82,179	29,13,683	40,23,496	52,87,716	21,16,21,634

T. and P.—Civil Administration.

No. 43—ACCOUNT of EXPENDITURE connected with GENERAL ADMINISTRATION for the year ended 31st March 1946—concl'd.

	PROVINCIAL GOVERNMENTS.													Total.
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	4,65,37,020	1,31,011	4,23,03,273	1,56,06,803	2,83,76,174	2,10,31,867	2,05,50,401	95,75,479	98,96,472	55,82,179	29,13,683	40,29,496	52,87,746	21,16,21,634
	24,68,303	..	26,713	1,731	27,385	5,333	..	..	4,813	..	4,273	..	..	25,38,551
<b>H.—Charges in England—concl'd.</b>														
<b>B.—High Commissioner for India—</b>														
Salaries and Expenses of the High Commissioner's Department—														
<b>A.—High Commissioner's Establishment—</b>														
1.—Salaries—General	6,99,510	..	..	..	..	..	..	..	..	..	..	..	..	6,99,510
2.—Salaries—Accounts Department	5,40,489	..	..	..	..	..	..	..	..	..	..	..	..	5,40,489
3. Salaries—Civilian Casualties Branch	13,363	..	..	..	..	..	..	..	..	..	..	..	..	13,363
<b>B.—High Commissioner's Office Expenses</b>	4,39,585	..	..	..	..	..	..	..	..	..	..	..	..	4,39,585
<b>C.—Education Department</b>	1,11,113	..	..	..	..	..	..	..	..	..	..	..	..	1,11,113
<b>D.—Colonial Departmental charges for issue of leave salaries, etc.</b>	7,161	..	..	..	..	..	..	..	..	..	..	..	..	7,161
<b>E.—Stores Department</b>	23,88,602	..	..	..	..	..	..	..	..	..	..	..	..	23,88,602
<b>F.—Trade Department</b>	5,84,789	..	..	..	..	..	..	..	..	..	..	..	..	5,84,789
<b>G.—Indian Supply Commission</b>	1,56,890	..	..	..	..	..	..	..	..	..	..	..	..	1,56,890
<b>H.—Deduct—Recoveries</b>	17,83,072	..	..	..	..	..	..	..	..	..	..	..	..	17,83,072
<b>I.—Share of the cost of High Commissioner's Establishment debitable to Provincial Governments</b>	..	453	61,973	97,107	91,827	75,413	82,493	38,893	33,760	21,133	14,280	2,520	20,773	5,40,625
<b>Total</b>	31,58,430	453	61,973	97,107	91,827	75,413	82,493	38,893	33,760	21,133	14,280	2,520	20,773	36,99,055
<b>Other Items—</b>														
Leave salaries and deputation pay	7,97,190	..	2,56,782	1,88,987	2,77,377	1,65,018	92,349	1,27,690	1,80,489	95,312	1,38,568	9,670	7,888	23,45,610
Allotment of pay of officers	1,78,284	..	5,600	9,133	15,979	47,813	..	14,093	5,600	17,720	..	3,520	14,139	3,11,881
Sterling Overseas Pay	2,89,236	..	68,452	42,333	91,147	1,14,104	1,18,843	64,960	41,932	65,956	56,416	24,343	35,000	10,12,861
Stores for India	19,158	..	..	37,675	24,999	..	..	..	..	..	..	..	..	81,832
Other charges	1,33,185	..	463	1,507	29,358	589	1,222	52	150	207	26	26	617	1,66,302
<b>Total</b>	14,17,103	..	3,31,297	2,78,935	4,37,760	2,27,614	2,12,413	2,06,785	2,37,171	1,79,195	1,95,010	37,559	57,644	39,18,486
Loss or gain by exchange	8,023	1	696	870	937	719	519	434	487	364	366	70	137	13,423
<b>Total B.—High Commissioner for India</b>	45,83,556	454	3,93,966	3,76,712	5,30,524	4,03,746	2,95,425	2,46,112	2,71,418	2,00,692	2,09,656	40,149	78,554	76,30,964
<b>Total H.—Charges in England</b>	70,51,859	454	4,20,679	3,78,443	5,57,909	4,09,079	2,95,425	2,46,112	2,76,231	2,00,692	2,13,929	40,149	78,554	1,01,69,515
<b>Total Expenditure under General Administration.</b>	5,35,88,879	1,31,495	4,27,23,952	1,59,85,246	2,89,34,083	2,14,40,946	2,06,45,826	98,21,591	99,72,703	57,82,871	31,27,612	40,69,645	53,66,300	22,17,91,149
Non-voted/Charged	2,23,91,312	1,31,495	35,58,808	23,41,477	38,65,404	32,92,080	28,41,022	20,00,697	15,64,886	19,11,754	9,81,052	7,01,353	11,91,143	
Voted/Authorised	8,11,97,567		3,91,65,144	1,36,43,769	2,50,68,679	1,81,48,866	1,80,04,864	78,20,894	84,07,817	38,71,117	21,45,860	33,68,292	41,75,157	

## 28.—Audit.

The salaries, establishments and other expenses of the Auditor General of India and of the various Accountants General who audit and account for civil transactions are shown under this head.

2. The expenditure on account of the Director of Audit, War and Supplies, 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 Section of the Central Excises and Salt Department, Delhi Collectorate, the Railway and Posts and Telegraphs Departments is recorded initially under this head and transferred subsequently to the working expenses of these Departments.

3. The expenditure in England includes the pay of the Auditor of Indian Home Accounts appointed under Section 170 of the Government of India Act, 1935, and his establishment.

## No. 44.—ACCOUNT of EXPENDITURE of the AUDIT DEPARTMENT for the year ended 31st March 1946.

	Central Government.
	Rs.
Auditor General . . . . .	4,63,160
Officers of the Indian Audit Department—	
Civil . . . . .	22,65,221
Posts and Telegraphs . . . . .	3,86,224
Railways. . . . .	4,58,286
Accounts and Audit Offices—	
Civil . . . . .	1,35,48,222
Posts and Telegraphs . . . . .	41,85,499
Railways. . . . .	15,38,054
Deduct—Establishment charges recovered from—	
Posts and Telegraphs. . . . .	45,71,723
Railways . . . . .	19,96,340
Other Governments, Departments, etc. . . . .	16,17,095
Charges in England—	
A.—Secretary of State—	
Auditor of Indian Home Accounts and his establishment . . . . .	1,91,992
Deduct—Contribution by the Government of Burma . . . . .	13,333
B.—High Commissioner—	
Leave salaries and deputation Pay . . . . .	19,812
Allotment of pay of officers . . . . .	8,667
Sterling Overseas Pay . . . . .	2,192
Other charges . . . . .	31
Deduct—Establishment charges recovered from other Governments, Departments etc. . . . .	14,192
Loss or gain by exchange . . . . .	340
<b>Total Expenditure of the Audit Department</b>	<b>1,48,55,617</b>
Non-voted . . . . .	6,76,209
Voted . . . . .	1,41,78,808



**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 Provincial Governments.

The variations, as between different Provinces, in expenditure upon criminal courts are due to the fact that full-time judicial establishments alone are recorded under this head. In certain Provinces, magisterial work is largely performed by the ordinary district administrative staff, the cost of which is debited to "25—General Administration".

**No. 45.—ACCOUNT of RECEIPTS under ADMINISTRATION of JUSTICE for the year ended 31st March 1946.**

	Central Government.	Government of Coorg.	PROVINCIAL GOVERNMENTS.										Total.	
			Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.		Government of Sind.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Sale proceeds of unclaimed and escheated property . . . . .	59,516	775	1,24,504	1,75,843	1,19,475	67,692	1,16,198	37,239	48,052	71,426	1,746	13,327	35,644	8,71,437
Court fees realized in cash . . . . .	42,217	203	3,86,821	78,997	38,257	2,43,013	14,000	41,614	1,27,465	5,971	1,745	8,883	42	9,89,228
General fees, fines and forfeitures . . . . .	6,27,276	4,326	48,62,728	32,91,393	27,99,595	25,21,965	24,39,658	9,06,478	11,40,173	4,70,769	5,05,398	2,22,700	5,99,506	2,03,91,967
Pledership, etc., examination fees . . . . .	..	..	..	9,590	5,999	..	..	12,981	..	464	..	..	281	20,315
Receipts of the Federal Court . . . . .	4,424	..	..	..	..	..	..	..	..	..	..	..	..	4,424
Receipts of the Official Assignee . . . . .	..	..	40,309	43,897	1,70,350	..	24,268	..	..	..	..	..	7,778	2,86,602
Receipts of the Official Receiver, Calcutta . . . . .	..	..	..	..	1,03,160	..	..	..	..	..	..	..	..	1,03,160
Miscellaneous fees and fines :—														
Record Room receipts . . . . .	144	..	248	33,693	5,905	18,210	69,553	..	1,062	..	46,162	..	13,763	1,88,740
Other receipts . . . . .	12,034	47	1,42,549	1,62,270	2,63,139	25,653	42,685	7,393	1,12,197	12,438	8,053	7,698	11,048	8,17,204
Recoveries of overpayments . . . . .	903	12	10,502	4,334	2,671	7,897	1,112	930	480	68	95	716	882	30,602
Collection of payments for services rendered . . . . .	5,872	..	22,274	13,935	89,634	5,094	20,135	15,151	18,876	..	1,064	..	678	1,92,713
Miscellaneous . . . . .	8,721	1,696	2,13,706	32,824	45,313	1,36,779	12,520	53,577	26,320	3,428	173	8,625	10,468	5,54,150
Receipts in England— High Commissioner . . . . .	320	..	..	..	..	3,781	..	..	..	..	..	..	..	4,101
Loss or gain by exchange . . . . .	1	..	..	..	..	7	..	..	..	..	..	..	..	8
	7,61,428	7,059	58,03,641	38,46,776	36,43,498	30,40,091	27,40,129	10,75,263	14,74,625	5,64,564	5,64,436	2,61,949	6,80,092	2,44,63,651
Deduct—Refunds . . . . .	77,415	179	4,28,282	1,69,702	1,53,801	3,21,140	3,03,500	1,28,595	98,898	28,953	92,222	11,978	35,753	18,50,418
<b>Total Receipts under Administration of Justice . . . . .</b>	<b>6,84,013</b>	<b>6,880</b>	<b>53,75,359</b>	<b>36,77,074</b>	<b>34,89,697</b>	<b>27,18,951</b>	<b>24,36,629</b>	<b>9,46,768</b>	<b>13,75,727</b>	<b>5,35,611</b>	<b>4,72,214</b>	<b>2,49,971</b>	<b>6,44,339</b>	<b>2,26,13,233</b>

No. 45A.—ACCOUNT of EXPENDITURE under ADMINISTRATION of JUSTICE for the year ended 31st March 1946.

EN163AG0

F. and F.F.—Civil Administrations

	PROVINCIAL GOVERNMENTS.													Total.
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Federal Court . . . . .	3 19,334	..	..	..	..	..	..	..	..	..	..	..	..	3,19,334
High Courts and Chief Courts . .	1,78,080	..	16,44,753	15,23,039	20,74,135	16,41,789	13,33,469	9,99,173	5,34,203	1,30,000	..	1,29,000	4,18,571	1,06,06,812
Law Officers . . . . .	2,54,200	1,219	4,28,128	4,69,561	5,71,325	5,33,656	5,14,640	5,82,201	2,94,559	1,23,088	41,937	59,662	3,43,534	42,17,880
Administrator General and Official Trustee . . . . .	389	..	71,100	63,111	2,19,566	13,341	11,381	5,360	..	2,115	..	..	1,532	3,87,895
Sheriff and Reporter, Bombay . .	..	..	..	54,063	..	..	..	..	..	..	..	..	..	54,663
Official Assignee . . . . .	..	..	76,697	1,12,100	1,03,652	..	17,876	..	..	..	..	..	34,078	3,44,403
Official Receiver, Calcutta . . .	..	..	..	..	76,169	..	..	..	..	..	..	..	..	76,169
Coroner's Court . . . . .	..	..	..	17,224	7,097	..	..	..	..	..	..	..	..	24,321
Presidency Magistrates' Courts .	..	..	1,79,202	5,19,513	3,47,242	..	..	..	..	..	..	..	..	10,45,957
Judicial Commissioners . . . . .	52,156	2,899	..	..	..	..	..	..	..	..	1,66,711	..	..	2,21,766
Civil and Sessions Courts . . . .	1,71,531	36,333	78,37,949	40,69,114	92,85,551	68,12,972	41,22,110	36,04,666	19,65,059	6,61,973	5,87,263	5,29,968	7,74,320	4,01,58,802
Courts of Small Causes . . . . .	60,900	..	1,24,209	4,35,755	3,26,691	2,90,393	1,37,205	..	..	..	..	..	85,094	14,60,247
Criminal Courts . . . . .	1,59,930	5,970	24,54,172	15,97,766	17,793	..	7,99,693	5,14,952	4,21,968	5,05,800	1,22,996	1,46,355	3,19,301	70,66,696
Pleadership and Mukhtearship examination charges . . . . .	..	..	..	1,813	7,343	..	..	4,873	..	39	..	..	..	14,068
Expenditure connected with the trial of offences under the Enemy Agents Ordinance, 1943 . . . . .	4,269	..	..	..	..	..	..	..	..	..	..	..	..	4,269
Expenditure connected with the trial of offences under the Criminal Law Amendment Ordinance, 1943 . . . . .	8,12,199	..	..	..	..	..	..	..	..	..	..	..	..	8,12,199
Works . . . . .	..	..	..	..	..	1,23,671	..	..	..	..	..	..	..	1,23,671
Charges in England— Secretary of State—														
Outfit Allowances of Judges . . . . .	..	..	..	..	..	..	..	6,667	..	..	..	..	..	6,667
Allowances to Indian Members of the Judicial Committee of the Privy Council . . . . .	18,839	..	..	..	..	..	..	..	..	..	..	..	..	18,839
Other charges . . . . .	174	..	3,366	15,730	48,789	29,284	70,234	3,431	8,361	..	183	..	344	1,79,896
High Commissioner—														
Leave salaries and deputation pay . . . . .	35,153	..	36,820	19,232	65,386	507	80,583	16,791	13,480	23,122	379	..	11,054	3,02,507
Allotment of pay of officers . . . . .	15,614	..	13,200	6,000	11,200	2,573	7,880	..	12,593	..	..	..	..	69,060
Sterling Overseas Pay . . . . .	22,911	..	9,200	11,598	11,413	16,046	19,079	10,834	7,794	2,942	4,800	..	3,387	1,20,004
Other charges . . . . .	3,002	..	761	469	561	754	..	470	727	56	..	..	..	6,800
Loss or gain by exchange . . . . .	166	..	112	92	245	85	313	67	74	45	9	..	26	1,234
<b>Total Expenditure under Administration of Justice . . . . .</b>	<b>21,08,907</b>	<b>46,421</b>	<b>1,28,79,669</b>	<b>89,17,400</b>	<b>1,31,74,161</b>	<b>94,65,071</b>	<b>71,14,463</b>	<b>57,49,575</b>	<b>32,68,818</b>	<b>14,49,180</b>	<b>9,24,278</b>	<b>8,64,975</b>	<b>19,91,241</b>	<b>6,79,44,159</b>
Non-voted/Charged . . . . .	9,39,416	46,421	23,68,198	23,23,385	28,79,176	22,44,863	19,35,038	13,89,983	7,65,723	2,61,909	2,74,905	1,85,283	5,68,471	6,79,44,159
Voted/Authorised . . . . .	11,69,491													

CENTRAL AND PROVINCIAL GOVERNMENTS IN INDIA, FOR THE YEAR 1945-46.

**XXII and 28.—Jails and Convict Settlements**

**REVENUE.**

The principal item of revenue is the proceeds of the sale of jail manufactures which are, however, largely counterbalanced by the expenditure involved in their production.

All receipts in the convict settlements in the Andamans and the Nicobars, including those on account of jail manufactures, are shown under a separate head (temporarily suspended) "Convict Receipts at Port Blair and Nicobars".

**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.

As is done in the case of receipts, all expenditure connected with the convict settlements in the Andamans and the Nicobars is shown under a distinct head (temporarily suspended).

No. 46.—ACCOUNT of RECEIPTS under JAILS and CONVICT SETTLEMENTS for the year ended 31st March 1946.

	Central Government.	Government of Coorg.	PROVINCIAL GOVERNMENTS.										Total.	
			Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North West Frontier Province.	Government of Orissa.		Government of Sind.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Jails . . . . .	21,295	130	1,00,939	3,04,609	2,92,322	2,74,891	1,13,935	13,439	17,407	27,553	27,009	4,165	1,23,035	13,20,669
Jail manufactures . . . . .	65,003	..	14,14,389	8,42,416	16,08,757	12,09,702	4,12,207	10,00,123	3,19,308	53,926	3,64,961	58,795	1,07,860	74,57,447
Recoveries of overpayments . . . . .	164	..	2,172	4,322	166	6,603	2,730	15,420	4	6,147	839	586	3,249	42,402
Collection of payments for services rendered . . . . .	1,250	..	60,519	3,647	..	167	44,799	11,485	195	34,385	4,386	2,310	..	1,63,143
	87,652	130	15,78,019	11,54,994	19,01,245	14,91,363	5,73,871	10,40,467	3,36,914	1,22,011	3,97,195	65,856	2,34,144	89,83,661
Deduct—Refunds . . . . .	40	..	2,064	1,310	510	24,609	3,938	1,025	23	656	3,000	..	4,215	41,390
<b>Total Receipts under Jails and Convict Settlements . . . . .</b>	<b>87,612</b>	<b>130</b>	<b>15,75,955</b>	<b>11,53,684</b>	<b>19,00,735</b>	<b>14,66,754</b>	<b>5,69,933</b>	<b>10,39,442</b>	<b>3,36,891</b>	<b>1,21,355</b>	<b>3,94,195</b>	<b>65,856</b>	<b>2,29,929</b>	<b>89,42,271</b>

No. 46-A.—ACCOUNT of EXPENDITURE connected with JAILS and CONVICT SETTLEMENTS for the year ended 31st March 1946.

	PROVINCIAL GOVERNMENTS.													Total.
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Jails . . . . .	17,07,297	13,652	51,38,392	36,74,020	87,64,980	67,67,915	65,51,826	47,06,093	14,01,896	12,38,823	14,03,353	7,33,133	23,04,785	4,44,06,165
Jail manufactures . . . . .	36,120	..	9,85,888	4,59,409	9,12,181	4,96,992	3,28,149	6,95,048	1,52,847	—4,129	2,02,142	38,769	1,26,465	44,29,881
Charges on account of persons confined or detained in Jails outside the Province . . . . .	7,519	..	15,778	..	..	..	34,813	..	2,484	..	13,164	..	49,069	1,22,827
Works . . . . .	2,303	..	..	..	..	2,06,895	35,169	43,683	..	35,502	..	..	..	3,23,552
Charges in England— Secretary of State— Leave salaries and deputation pay High Commissioner. Leave salaries and deputation pay . . . . .	..	..	..	..	..	..	..	..	..	..	1,880	..	..	1,880
..	15,364	..	245	..	..	..	..	4,556	..	..	..	..	..	20,165
Allotment of pay of officers . . . . .	24,239	..	..	..	1,551	..	..	..	..	..	..	..	..	25,790
Sterling Overseas Pay . . . . .	1,085	..	3,755	3,677	..	2,800	..	..	..	..	..	..	4,000	15,317
Stores for India . . . . .	..	..	5,438	..	..	12	..	..	..	..	..	..	..	5,450
Other charges . . . . .	3,600	..	..	..	..	..	13	..	..	..	..	..	..	3,613
Loss or gain by exchange . . . . .	77	..	17	6	3	5	..	8	..	..	3	..	7	126
<b>Total Expenditure under Jails and Convict Settlements . . . . .</b>	<b>17,97,604</b>	<b>13,652</b>	<b>61,49,513</b>	<b>41,37,112</b>	<b>96,78,715</b>	<b>74,74,619</b>	<b>69,49,970</b>	<b>54,49,388</b>	<b>15,57,227</b>	<b>12,70,196</b>	<b>16,20,542</b>	<b>7,71,902</b>	<b>24,84,326</b>	<b>4,93,54,766</b>
Non-voted . . . . .	6,02,799	13,652	33,804	75,565	57,526	16,330	37,899	2,355	9,217	19,688	1,883	..	..	
Charged . . . . .														
Voted . . . . .	11,94,805		61,15,709	40,61,547	96,21,189	74,58,289	69,12,071	54,47,033	15,48,010	12,50,508	16,18,659	7,71,902	24,84,326	
Authorised . . . . .														

XXIII and 29.—Police.

REVENUE.

Compared with the expenditure, the receipts are insignificant and consist mostly of (i) recoveries of expenditure on special police and (ii) fees levied for services controlled by the Police Department, such as receipts under the Public Conveyance Act, etc.

EXPENDITURE.

2. The great bulk of the expenditure is on account of the police force and its supervision. The expenditure on account of the Railway Police was, in the case of State Railways managed by Companies, formerly distributed between Government and Railway Companies in the proportion of 3/10ths and 7/10ths. Since 1919-20, Government has borne all charges for "Crime and Order" police, the Railway Companies being responsible for the control of, and the charges on account of, 'Watch and Ward' staff, besides making a lump contribution to Government equivalent to the difference between what each Railway is required by its contract to pay, viz. 7/10ths of the charges on account of both classes of Railway police, and the whole cost of the "Watch and Ward" staff. A similar method of apportionment was applied to Police expenditure in State Railways managed by the State, the charges for "Watch and Ward" being debited to Railways and those for "Crime and Order" to this head.

3. With effect from the 1st April 1937, the expenses in connection with "Order" police are ultimately recoverable from the Railway Department in accordance with the provisions of Section 187 (3) of the Government of India Act, 1935.

4. The expenditure on account of the Criminal Investigation Department is also included under this head.

No. 47.—ACCOUNT of RECEIPTS under POLICE for the year ended 31st March 1946.

	Central Government.	Government of Coorg.	PROVINCIAL GOVERNMENTS.										Total.	
			Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.		Government of Sind.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Contributions for Railway Police . . . . .	..	..	5,91,292	4,67,799	..	6,81,176	..	..	2,32,486	..	..	..	14,264	19,87,017
Police supplied to Railways . . . . .	27,375	..	1,608	..	65,624	..	..	..	..	..	..	..	..	94,607
Police supplied to Municipal, Cantonment and Town Funds . . . . .	..	..	..	..	..	..	..	..	..	..	28,210	..	..	28,210
Police supplied to public departments, private companies and persons . . . . .	66,586	..	54,856	920	38,005	..	..	2,96,890	..	10,868	16,949	550	55,703	5,41,327
Receipts and recoveries on account of Presidency Police . . . . .	..	..	1,94,022	5,61,353	9,28,469	..	..	..	..	..	..	..	..	16,83,844
Recoveries on account of Village Police . . . . .	..	..	..	..	..	..	..	9,54,004	..	..	..	37,455	..	9,91,459
Cash receipts under the Arms Act . . . . .	2,432	..	10,095	97,970	1,50,864	1,77,533	1,15,800	..	..	..	..	10,069	61,943	6,26,706
Fees, fines and forfeitures . . . . .	10,218	..	50,114	1,89,387	29,382	74,727	10,079	2,39,257	2,345	32,255	127	580	53,463	6,91,934
Recoveries of overpayments . . . . .	2,59,252	20	32,646	39,232	31,994	64,055	58,524	21,613	55,419	62,953	3,731	5,451	21,693	6,56,583
Collection of payments for services rendered . . . . .	4,751	176	8,28,851	2,66,873	77,604	63,69,867	7,53,466	1,53,708	1,08,538	1,611	95,097	22,326	12,737	86,95,605
Miscellaneous . . . . .	11,462	221	1,38,860	1,13,534	1,53,087	5,63,280	74,972	1,57,939	12,85,186	1,08,311	45,960	21,733	65,675	27,40,220
Receipts in England—														
High Commissioner . . . . .	4,721	..	..	123	..	1,047	51	88	..	47	..	..	..	6,077
Loss or gain by exchange . . . . .	8	..	..	..	..	2	..	..	..	..	..	..	..	10
<b>TOTAL</b> . . . . .	<b>3,86,865</b>	<b>417</b>	<b>19,02,344</b>	<b>17,37,191</b>	<b>14,75,029</b>	<b>79,31,687</b>	<b>10,12,892</b>	<b>18,23,499</b>	<b>16,83,974</b>	<b>2,16,045</b>	<b>1,90,074</b>	<b>98,164</b>	<b>2,85,478</b>	<b>1,87,43,599</b>
<i>Deduct—Refunds</i> . . . . .	<i>330</i>	<i>..</i>	<i>9,878</i>	<i>7,836</i>	<i>78,544</i>	<i>3,536</i>	<i>43,096</i>	<i>42,946</i>	<i>44</i>	<i>10,428</i>	<i>..</i>	<i>204</i>	<i>1,040</i>	<i>1,97,882</i>
<b>Total Receipts under Police</b> . . . . .	<b>3,86,475</b>	<b>417</b>	<b>18,92,466</b>	<b>17,29,355</b>	<b>13,96,485</b>	<b>79,28,151</b>	<b>9,69,796</b>	<b>17,80,553</b>	<b>16,83,930</b>	<b>2,05,617</b>	<b>1,90,074</b>	<b>97,960</b>	<b>2,84,438</b>	<b>1,85,45,717</b>

No. 47-A.—ACCOUNT of EXPENDITURE under POLICE during the year ended 31st March 1946.

	PROVINCIAL GOVERNMENTS.													Total.
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Presidency Police . . . . .	1,00,97,238	..	22,64,403	90,70,114	61,53,177	..	..	..	..	..	..	..	..	2,75,84,932
Superintendence . . . . .	..	..	4,12,151	2,63,150	4,98,774	5,16,041	3,01,684	3,50,690	1,96,871	1,51,501	1,31,028	94,685	1,63,894	30,82,469
District Executive Force . . . . .	1,91,98,116	1,20,680	2,40,64,552	1,86,46,613	2,45,85,123	2,83,94,607	2,06,82,633	1,37,26,106	1,08,44,867	62,29,025	49,92,770	30,23,269	1,12,59,985	18,62,08,346
Police Training Schools . . . . .	..	..	4,18,963	2,18,701	5,16,870	2,87,601	1,46,231	2,09,614	1,47,963	13,955	1,47,689	40,611	1,31,391	22,79,589
Village Police . . . . .	..	..	14,129	..	..	20,08,066	..	22,37,881	..	1,85,926	..	2,60,700	92,697	47,99,390
Special Police . . . . .	4,43,563	..	5,03,904	3,717	7,95,344	68,79,319	3,85,808	10,63,319	..	..	..	..	..	1,00,74,474
Railway Police . . . . .	2,54,359	..	13,45,058	13,32,314	3,81,698	10,88,848	8,84,628	4,50,003	8,10,295	1,49,658	91,957	59,461	2,70,266	71,13,745
Criminal Investigation Department	3,25,678	..	5,76,447	11,89,086	22,33,362	9,21,707	7,53,124	5,74,001	3,20,181	5,64,975	3,01,860	1,44,898	3,14,038	82,19,337
Cattle pounds . . . . .	..	..	..	..	..	..	..	..	..	450	..	..	..	450
Transfers to the General Police Fund	..	..	..	..	..	..	..	3,08,925	..	..	..	..	..	3,03,925
Miscellaneous . . . . .	12,09,485	..	1,300	..	..	17,756	68,358	13,048	..	2,300	3,485	20,646	..	13,36,328
Works . . . . .	..	..	..	50,759	3,76,518	7,82,181	3,48,042	3,600	..	1,62,478	..	..	..	17,23,578
Expenditure on war time additional Police	..	..	..	..	..	..	70,83,987	..	..	..	..	..	..	70,83,987
Charges in England—														
Secretary of State.														
Leave salaries and deputation pay	..	..	..	..	..	..	..	..	..	..	..	..	9,155	9,155
Other charges . . . . .	3,163	..	..	..	..	..	..	..	..	..	3,017	..	..	6,180
High Commissioner.														
Leave salaries and deputation pay	53,696	..	1,23,001	1,44,467	1,39,104	1,52,421	94,275	1,11,757	43,566	64,541	71,089	..	313	9,92,130
Allotment of pay of officers . . . . .	1,987	..	1,133	3,360	6,276	12,622	7,524	8,466	6,152	..	8,867	..	8,412	64,769
Sterling Overseas Pay . . . . .	27,260	..	68,927	78,687	1,15,270	1,34,249	1,14,214	64,294	56,408	42,319	33,548	7,112	26,212	7,68,420
Stores for India . . . . .	..	..	18,428	125	..	4,931	..	..	..	11,207	3,603	..	623	38,917
Other charges . . . . .	..	..	559	447	..	..	305	900	..	..	..	..	13	2,224
Loss or gain by exchange . . . . .	148	..	373	413	471	551	391	340	191	205	210	12	79	3,384
Deduct—Recoveries from the Central Government . . . . .	..	..	..	..	..	..	..	32,62,847	..	..	..	..	23,99,334	56,62,181
<b>Total Expenditure under Police</b> . . . . .	<b>3,16,14,563</b>	<b>1,20,680</b>	<b>2,68,03,328</b>	<b>3,10,03,833</b>	<b>3,58,05,987</b>	<b>4,11,35,900</b>	<b>3,08,70,904</b>	<b>1,58,55,097</b>	<b>1,19,26,494</b>	<b>75,78,540</b>	<b>57,89,123</b>	<b>36,51,394</b>	<b>98,77,741</b>	<b>21,50,33,587</b>
Non-voted Charged . . . . .	19,97,300	1,20,680	10,98,963	9,27,176	18,98,955	16,42,256	10,27,796	7,24,557	6,21,000	6,60,200	3,88,808	1,94,605	3,68,572	
Voted Authorised . . . . .	2,96,17,263		2,87,04,365	3,00,76,657	3,39,07,032	3,94,93,644	2,98,43,108	1,51,30,540	1,13,05,494	69,18,340	54,00,315	34,56,789	95,09,172	

P. and P. - Civil Administration.

CENTRAL AND PROVINCIAL GOVERNMENTS IN INDIA, FOR THE YEAR 1945-46. 199

## XXIV and 30.—Ports and Pilotage.

Ports are classed under two divisions, "A—Major Ports" and "B—Other Ports", the former being under the control of the Central Government and the latter of the Provincial Governments. Madras, Bombay, Calcutta, Chittagong, Karachi, 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.

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

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

This Capital major head exhibits the capital expenditure in connection with the development of Vizagapatam Harbour, which has been undertaken to afford an outlet easy of approach for the trade of the Central Provinces and Upper India generally and to ease the congestion at the Port of Calcutta and also to some extent at Bombay and on the railways leading to them.

## No. 48.—ACCOUNT of RECEIPTS from PORTS and PILOTAGE—A.—MAJOR PORTS, for the year ended 31st March 1946.

	Central Government.
	Rs.
<b>A.—Major Ports—Central.</b>	
(1) Bengal Pilot Service—	
Pilotage receipts . . . . .	23,72,547
Miscellaneous . . . . .	52,621
Receipts in England—	
High Commissioner . . . . .	5
Total Bengal Pilot Service . . . . .	24,25,173
(2) Other Receipts—	
Survey fees . . . . .	1,45,486
Fees for engagement and discharge of seamen . . . . .	2,37,590
Fees for registration of vessels . . . . .	1,328
Examination fees and miscellaneous . . . . .	3,81,845
	7,66,249
Deduct—Refunds . . . . .	1,449
Total Other Receipts . . . . .	7,64,800
<b>Total Receipt A.—Major Ports . . . . .</b>	<b>31,89,973</b>

## No. 48-A.—ACCOUNT of RECEIPTS from PORTS and PILOTAGE—B.—OTHER PORTS, for the year ended 31st March 1946.

	Government of Bombay.	Government of Bengal.	Government of Assam.	Government of Orissa.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>B.—Other Ports—</b>					
Sale-proceeds of vessels and stores . . . . .	..	1,137	..	..	1,137
Registration and other fees . . . . .	..	7,174	..	..	7,174
Miscellaneous . . . . .	7,833	1,57,338	539	34	1,65,744
	7,833	1,65,649	539	34	1,74,055
Deduct—Refunds . . . . .	..	390	..	..	390
<b>Total Receipt B.—Other Ports . . . . .</b>	<b>7,833</b>	<b>1,65,259</b>	<b>539</b>	<b>34</b>	<b>1,73,665</b>

## No. 48-B.—ACCOUNT of EXPENDITURE UNDER PORTS AND PILOTAGE—A.—MAJOR PORTS, for the year ended 31st March 1946.

	Central Government.
	Rs.
<b>A.—Major Ports—Central.</b>	
(1) Bengal Pilot Service.—	
(a) Capital Account—	
Expenditure to end of 1945-46 . . . . .	7,38,302
(b) Revenue Account—	
Pay and allowances of officers and men afloat . . . . .	2,85,867
Victualling allowances of officers and men afloat . . . . .	99,395
Purchase of stores . . . . .	3,63,309
Repairs and maintenance . . . . .	96,070
Pilotage and Pilot establishments . . . . .	9,38,561
Charges in England—	
High Commissioner—	
Leave salaries and deputation pay . . . . .	1,05,553
Sterling Overseas Pay . . . . .	98,279
Other charges . . . . .	114
Loss or gain by exchange . . . . .	359
Total Revenue Account . . . . .	19,87,507
<b>Total Bengal Pilot Service . . . . .</b>	<b>19,87,507</b>
(2) Other Charges.—	
Direction (Headquarters Establishments) . . . . .	1,97,894
Principal officers and their establishments . . . . .	11,36,230
Shipping offices . . . . .	4,24,637
Ship Survey Department . . . . .	2,42,168
Training Ship . . . . .	4,54,884
Miscellaneous . . . . .	4,725
Deduct—Establishment charges recovered from other Governments, Departments, etc. . . . .	98,605
Charges in England—	
High Commissioner—	
Leave salaries and deputation pay . . . . .	57,303
Sterling Overseas Pay . . . . .	6,213
Stores for India . . . . .	7,734
Other charges . . . . .	1,058
Loss or gain by exchange . . . . .	128
<b>Total Other Charges . . . . .</b>	<b>24,34,369</b>
<b>Total Expenditure—A.—Major Ports . . . . .</b>	<b>44,21,876</b>
	Non-voted . . . . .
	9,82,929
	Voted . . . . .
	34,38,947

## No. 48-C.—ACCOUNT of EXPENDITURE under PORTS and PILOTAGE—B.—OTHER PORTS, for the year ended 31st March 1946.

	Central Government.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of Assam.	Government of Orissa.	Government of Sind.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>B.—Other Ports—Provincial.</b>								
Charges for Pooled Launches . . . . .	..	..	..	4,23,828	..	..	..	4,23,828
Pilotage and Pilot establishments . . . . .	..	..	..	..	1,356	8	..	1,364
Ports establishments . . . . .	26,154	..	6,289	93,074	20	..	2,000	1,27,537
Shore establishment . . . . .	1,60,334	..	..	..	..	..	..	1,60,334
Subsidies to Steam-boat Companies . . . . .	..	..	..	5,600	..	..	..	5,600
Miscellaneous . . . . .	..	5,00,000	..	1,500	..	..	..	5,01,500
Charges in England—								
<i>High Commissioners—</i>								
Leave salaries and deputation pay . . . . .	..	..	..	600	..	..	..	600
Sterling Overseas Pay . . . . .	..	..	..	2,812	..	..	..	2,812
Loss or gain by exchange . . . . .	..	..	..	6	..	..	..	6
<b>Total Expenditure B—Other Ports . . . . .</b>	<b>1,86,488</b>	<b>5,00,000</b>	<b>6,289</b>	<b>5,27,420</b>	<b>1,376</b>	<b>8</b>	<b>2,000</b>	<b>12,23,581</b>
Non-voted Charged . . . . .	10,766	..	5,158	1,01,801	..	..	..	
Voted Authorised . . . . .	1,75,722	5,00,000	1,131	4,25,619	1,376	8	2,000	

## No. 48-D.—ACCOUNT of CAPITAL OUTLAY on VIZAGAPATAM PORT during and to end of the year 1945-46.

	Expenditure during the year.	Expenditure to end of the year.
	Rs.	Rs.
<b>Central Government.</b>		
Land . . . . .	—2,339	1,18,64,608
Water Ways . . . . .	..	1,38,97,944
Docks and Berths . . . . .	..	32,65,054
Broad Gauge Railways . . . . .	..	11,75,501
Ferries . . . . .	..	2,18,440
Manganese Facilities. . . . .	..	5,44,989
Plant . . . . .	..	13,56,913
Floating Craft . . . . .	..	33,58,101
Buildings . . . . .	..	20,02,521
Expenses . . . . .	13,271	2,08,758
<b>Total expenditure outside the Revenue Account (Voted) . . . . .</b>	<b>10,932</b>	<b>3,78,92,847</b>



**XXV and 31.—Lighthouses and Lightships.**

To ascertain whether the Lighthouses administration in India is self-supporting, i.e., whether the receipts from the light dues over a fixed period are sufficient to cover all expenditure thereon, and with the idea of improving the efficiency of the service, it has been decided that the service should be administered on an all-India basis and that its accounts should be maintained on commercial lines within the Government accounts in order that the results of the financial working of the Department may be obtained with greater

facility and more accuracy than has been possible in the past. For this purpose, the Government accounts exhibit capital expenditure, indirect charges such as those for depreciation of fixed assets, interest on capital and cost of accounts and audit. The accounts also show necessary reserves and pensionary liability in addition to the ordinary running expenses and annual maintenance. A separate income and expenditure account and a balance sheet in commercial form are prepared from the Government accounts at the end of each year, and any surplus on the income and expenditure account of each year is transferred to a General Reserve Fund which is also debited with any deficiencies on the same account. Any large surplus in the Fund is utilised to finance new capital expenditure on Lighthouses and Lightships. These accounts appear in the Appendix to the Appropriation Accounts of the Central Government (Civil) containing accounts and reviews of Government Commercial Concerns.

**No. 49.—ACCOUNT of RECEIPTS from LIGHTHOUSES and LIGHTSHIPS for the year ended 31st March 1946.**

	Central Government.
	Rs.
Light dues . . . . .	10,59,299
Miscellaneous . . . . .	2,58,753
Total . . . . .	13,18,052
Deduct—Refunds . . . . .	7,899
<b>Total Receipts from Lighthouses and Lightships . . . . .</b>	<b>13,10,153</b>

**74.—Capital Outlay on Lighthouses and Lightships.**

This account shows the total capital invested on Lighthouses and Lightships during and to end of each year and the different sources from which the expenditure has been financed.

**No. 49-A.—ACCOUNT of EXPENDITURE under LIGHTHOUSES and LIGHTSHIPS within the Revenue Account during the year ended 31st March 1946.**

	Central Government.
	Rs.
<b>I.—Capital Account—</b>	
Capital outlay financed from Ordinary Revenues ( <i>vide</i> details in Account No. 49-B) . . . . .	..
<b>II.—Revenue Account—</b>	
Direction . . . . .	1,01,099
Lighthouses—Working expenses . . . . .	2,13,289
Lightships—Working expenses . . . . .	1,22,005
Cost of Accounts and Audit . . . . .	7,055
Pensionary and Provident Fund charges . . . . .	20,768
Contribution to Depreciation Reserve Fund . . . . .	53,894
Contribution to the General Reserve Fund . . . . .	7,32,384
Miscellaneous . . . . .	14,600
Charges in England— High Commissioner— Leave salaries and deputation pay . . . . .	5,743
Other charges . . . . .	76
Loss or gain by exchange . . . . .	10
<b>Total Expenditure under Lighthouses and Lightships . . . . .</b>	<b>12,70,923</b>
Non-voted . . . . .	10,076
Voted . . . . .	12,60,847

**No. 49-B.—ACCOUNT of CAPITAL OUTLAY on LIGHTHOUSES and LIGHTSHIPS during and to end of the year 1945-46.**

	Expenditure during the year.	Expenditure to end of the year.
	Rs.	Rs.
<b>CENTRAL GOVERNMENT.</b>		
Lighthouses . . . . .	..	40,86,804
Lightships . . . . .	..	14,45,368
Tools, Plant and Equipment . . . . .	1,120	38,953
Stock and Suspense . . . . .	—614	24,744
Total . . . . .	506	55,95,869
Deduct—Amount financed from General Reserve Fund— Lighthouses and Lightships . . . . .	306	11,21,274
Deduct—Amount financed from Additions and Replacements Reserve Fund . . . . .	..	2,93,783
Deduct—Amount financed from Depreciation Reserve Fund . . . . .	..	35,800
<b>Net—Amount financed from Ordinary Revenues . . . . .</b>	<b>..</b>	<b>41,45,012</b>

## 32.—Ecclesiastical.

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

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

## No. 50.—ACCOUNT of CHARGES of the ECCLESIASTICAL DEPARTMENT for the year ended 31st March 1946.

	Central Government.
	Rs.
<b>Ecclesiastical establishments—</b>	
Church of India . . . . .	16,42,630
Church of Scotland . . . . .	1,62,045
Roman Catholic Church . . . . .	3,15,158
Other charges . . . . .	(a) 1,36,745
<b>Total Ecclesiastical Establishments</b>	<b>22,56,578</b>
Cemetery establishment . . . . .	3,06,318
Miscellaneous ecclesiastical charges . . . . .	6,585
Works . . . . .	6,47,470
<b>Charges in England—</b>	
<i>Secretary of State—</i>	
Other charges . . . . .	6,627
<i>High Commissioner—</i>	
Leave salaries and deputation pay . . . . .	2,18,602
Allotment of pay of officers . . . . .	3,573
Sterling Overseas Pay . . . . .	3,79,570
Loss or gain by exchange] . . . . .	1,071
<b>Total Charges</b>	<b>38,26,394</b>
<b>Deduct—Charges recovered from other Departments—</b>	
Railways . . . . .	8,43,000
Defence . . . . .	21,65,000
<b>Total Ecclesiastical Charges—Non-voted</b>	<b>8,18,394</b>

(a) Includes mainly the expenditure on Methodist and United Board Churches.

**33.—Payments to Crown Representative.**

The expenses of the Secretariat of the Crown Representative and of the Political Agencies in so far as they relate to political relations with Indian States are recorded under this major head. This head also includes (i) certain educational expenditure connected with Chiefs' Colleges, etc., (ii) expenditure connected with the ordinary administration of what are known as "administered areas", (iii) Civil Works expenditure on buildings and roads which vest in the Crown Representative, (iv) payments in respect of any customary allowances to members of the family or servants of any former Ruler of any territories in India and also (v) such expenditure as is incurred in the United Kingdom on behalf of the Crown Representative.

2. The receipts of the Crown Representative, which consist of such receipts as accrue in connection with the functions he exercises in "administered areas" and of any miscellaneous receipts and recoveries which accrue in Political Agencies in connection with the exercise of his other functions, are adjusted by deduction from total expenditure under a distinct minor head "Deduct—Receipts," sub-divided into separate sub-heads corresponding to the other minor heads under this major head.

3. Receipts and expenditure relating to the Income-Tax, Ecclesiastical, Posts and Telegraphs, Defence and Railway Departments functioning in an area administered by or under the control of the Crown Representative do not enter his budget or accounts but are treated as receipts and expenditure of those departments.

4. Cash contributions received by the Crown Representative and passed on to the Central Government by virtue of His Majesty's direction under Section 146 of the Government of India Act, 1935, are recorded under "XLII—Receipts from Indian States"; see Account No. 77 on page 245.

5. Advances to the Crown Representative for making Loans to Indian States, etc., are recorded under Section 'Q—Loans and Advances by the Central Government': *vide* Account No. 109 on page 318.

## No. 51.—ACCOUNT of PAYMENTS to CROWN REPRESENTATIVE for the year ended 31st March 1946.

No. 51.—ACCOUNT of PAYMENTS to CROWN REPRESENTATIVE for the year ended 31st March 1946—*contd.*

	Central Government.		Central Government.
	Rs.	Brought forward	Rs.
<b>Crown Representative's Secretariat—</b>			50,24,971
<b>A—Political Department—</b>		<b>Education expenditure other than in areas</b>	1,546
Pay of officers . . . . .	2,85,871	Civil Works . . . . .	7,37,074
Pay of establishments . . . . .	2,51,395	Political Pensions . . . . .	21,12,041
Allowances, honoraria, etc. . . . .	1,42,579	Superannuation Allowances and Pensions . . . . .	4,52,729
Postage, telegram and telephone charges	43,880	Rajputana . . . . .	11,23,437
Other contingencies . . . . .	29,124	Central India . . . . .	12,52,594
Grants-in-aid and Contributions, etc. . . . .	26	Hyderabad . . . . .	12,90,649
Entertainment charges . . . . .	2,547	Western India States Agency . . . . .	15,83,288
Miscellaneous . . . . .	2,772	Bangalore . . . . .	49,84,571
<b>B—Crown Finance Department—</b>		Miscellaneous . . . . .	29,15,300
Pay of officers . . . . .	71,658		
Pay of establishments . . . . .	25,409	<b>Charges in England—</b>	
Allowances, honoraria, etc. . . . .	23,270	<i>Secretary of State—</i>	
Contingencies . . . . .	3,169	Leave salaries and deputation pay . . . . .	667
<b>Total Crown Representative's Secretariat</b>	<b>8,81,790</b>	Allotment of pay of officers . . . . .	13,299
		Superannuation pensions . . . . .	66,220
<b>Political Agencies—</b>		Political Pensions . . . . .	2,66,430
<b>Political Agents—</b>			
<b>Agencies and Residencies—</b>		<i>High Commissioner—</i>	
Pay of officers . . . . .	6,31,310	Leave salaries and deputation pay . . . . .	3,14,613
Pay of establishments . . . . .	3,95,547	Allotment of pay of officers . . . . .	37,524
Allowances, honoraria, etc. . . . .	3,90,482	Sterling Overseas Pay . . . . .	1,95,278
Secret expenditure . . . . .	500	Superannuation pensions . . . . .	1,88,176
Contingencies . . . . .	3,36,099	Stores for India . . . . .	1,768
Grants-in-aid, Contributions, etc. . . . .	7,215	Other charges . . . . .	698
Stationery and Printing . . . . .	12,743	<b>Loss or gain by exchange</b>	<b>1,518</b>
Payments to Provincial Governments for Agency Functions . . . . .	54,576	<b>Total Expenditure</b>	<b>2,25,64,391</b>
Establishment charges paid to other Governments, etc. . . . .	4,956		
<i>Deduct—Recoveries from other Governments, Departments, etc. . . . .</i>	<i>57,807</i>	<b>Deduct—Receipts—</b>	
<b>Police</b>	<b>11,30,775</b>	Crown Representative's Secretariat . . . . .	1,662
<b>Political subsidies—</b>		Political Agencies . . . . .	5,05,172
Sikkim Durbar . . . . .	12,000	Civil Works . . . . .	95,890
Entertainment charges . . . . .	75	Political Pensions . . . . .	7,499
<b>Charges for organisation of Indian State Forces</b>	<b>8,39,729</b>	Rajputana . . . . .	1,62,929
Works . . . . .	32,036	Central India . . . . .	8,28,577
Malwa Bhil Corps . . . . .	2,14,975	Hyderabad . . . . .	9,64,344
Sundry charges . . . . .	88,060	Western India States Agency . . . . .	2,66,372
<b>Total Political Agencies</b>	<b>41,43,271</b>	Bangalore . . . . .	7,19,248
<b>Carried over</b>	<b>50,24,971</b>	<b>Receipts in England—High Commissioner</b>	<b>8,326</b>
		<b>Total Receipts</b>	<b>35,60,019</b>
		<b>Net Total Payments to Crown Representative—Non-voted</b>	<b>1,90,04,372</b>

## 34.—Tribal Areas.

This major head accommodates (i) charges connected with the ordinary civil administration of the frontier areas including expenditure on buildings and communications, and (ii) charges to civil estimates, directly connected with the protection of the various frontiers, which include, besides expenditure incurred on various denominations of military police organisations, expenditure on roads declared to be of military importance and charges for hospitals and other buildings required for the administration of the military forces. Charges unconnected with the ordinary civil administration of the frontier areas, e.g., Customs, Provincial Excise, Ecclesiastical, etc., are brought to account under the appropriate heads of service concerned.

## No. 52.—ACCOUNT of EXPENDITURE in connection with TRIBAL AREAS for the year ended 31st March 1946.

	Central Government.
	Rs.
<b>A.—Frontier Watch and Ward.</b>	
Frontier Constabulary and Militia—	
Frontier Constabulary . . . . .	42,77,043
South Waziristan Scouts . . . . .	27,10,519
Chitral Scouts . . . . .	7,59,224
Charges for Levies . . . . .	70,70,664
Kurram Militia . . . . .	12,86,034
Tochi Scouts . . . . .	29,88,362
Zhob Militia . . . . .	17,03,779
Mekran Levy Corps . . . . .	4,64,546
Chagai Levy Corps . . . . .	3,53,079
Preventive Police . . . . .	27,030
Assam Rifles . . . . .	12,26,581
<b>Total</b> . . . . .	<b>2,28,66,861</b>
Buildings and Communications—	
Works . . . . .	16,54,759
Establishment . . . . .	13,31,124
Tools and Plant . . . . .	92,152
Expenditure on Civil Roads of Military Importance . . . . .	47,35,184
Grants-in-aid . . . . .	35,875
<i>Deduct</i> —Amount met from Subventions from the Central Road Fund . . . . .	<i>—1,795</i>
<b>Total</b> . . . . .	<b>78,50,889</b>
Miscellaneous—	
Inspecting Officers, Frontier Corps . . . . .	84,512
Medical Establishment . . . . .	3,09,414
Sundry Charges . . . . .	68,367
<b>Total</b> . . . . .	<b>4,62,293</b>
<b>TOTAL A—FRONTIER WATCH AND WARD—Carried over</b> . . . . .	<b>3,11,50,043</b>

No. 52.—ACCOUNT of EXPENDITURE in connection with TRIBAL AREAS for the year ended 31st March 1946—*contd.*

	Central Government
	Rs.
Brought forward . . . . .	3,11,80,043
<b>B.—Other Charges.</b>	
Political and Administrative charges . . . . .	20,73,526
Works . . . . .	3,12,834
Allowances to Frontier Tribes . . . . .	8,76,902
Entertainment charges . . . . .	4,06,634
Payment to the Baluchistan Administration for administration of Tribal Areas . . . . .	1,50,000
Miscellaneous expenditure . . . . .	27,83,953
<i>Deduct</i> —Amount transferred from the Fund for Special Frontier Expenditure including Development . . . . .	<i>10,12,566</i>
<i>Deduct</i> —Charges recovered from other Governments, Departments, Indian States, Local Funds, etc. . . . .	<i>71,000</i>
<b>Total B.—Other Charges</b> . . . . .	<b>55,20,283</b>
<b>C.—Charges in England.</b>	
<i>Secretary of State—</i>	
Leave salaries and deputation pay . . . . .	6,889
Allotment of pay of officers . . . . .	6,771
<i>High Commissioner—</i>	
Leave salaries and deputation pay . . . . .	51,664
Allotment of pay of officers . . . . .	14,653
Sterling Overseas Pay . . . . .	46,085
<b>Total C.—Charges in England</b> . . . . .	<b>1,26,062</b>
Loss or gain by exchange . . . . .	242
<b>Total expenditure under Tribal Areas—Non-voted</b> . . . . .	<b>3,68,26,630</b>

## 35.—External Affairs

The great bulk of the expenditure classified under this major head relates to (i) the cost of External Affairs Department Secretariat, (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."

## No. 53.—ACCOUNT OF CHARGES in connection with EXTERNAL AFFAIRS for the year ended 31st March 1946.

	Central Government.
	Rs.
<b>External Affairs Department Secretariat—</b>	
Pay of officers . . . . .	3,00,318
Pay of establishment . . . . .	3,54,818
Allowances, honoraria, etc. . . . .	1,82,026
Secret expenditure . . . . .	25,256
Contingencies . . . . .	7,04,132
<b>Total</b> . . . . .	<b>15,66,550</b>
Charges on account of Diplomatic and Consular Services in Iran . . . . .	19,73,838
Other Diplomatic and Administrative Charges . . . . .	54,81,264
<b>Subsidies—</b>	
Muskat Subsidy . . . . .	2,72,000
Bhutan Subsidy . . . . .	2,00,000
Other Subsidies . . . . .	28,047
<b>Total</b> . . . . .	<b>4,98,047</b>
Entertainment charges . . . . .	97,149
Special Diplomatic Expenditure . . . . .	10,00,250
<b>Carried over</b> . . . . .	<b>1,06,17,098</b>

No. 53.—ACCOUNT OF CHARGES in connection with EXTERNAL AFFAIRS for the year ended 31st March 1946—*contd.*

	Central Government.
	Rs.
<b>Brought forward</b> . . . . .	<b>1,06,17,098</b>
<b>Refugees and State Prisoners—</b>	
Charges in connection with the late <i>ex</i> -Amir of Afghanistan . . . . .	23,695
Charges in connection with the late Ayub Khan . . . . .	26,114
Kabul Refugees and State Prisoners . . . . .	2,21,571
Other Refugees and State Prisoners . . . . .	39,165
Political Pensions . . . . .	4,517
<b>Total</b> . . . . .	<b>3,15,062</b>
Miscellaneous . . . . .	10,09,921
Works . . . . .	9,835
<b>Charges in England—</b>	
<i>Secretary of State</i>	
Contribution towards expenses of the League of Nations . . . . .	13,06,521
Relief and repatriation of destitute Indians in foreign countries . . . . .	1,93,353
Allotment of pay of officers . . . . .	2,316
Contribution to International Commission for Air Navigation . . . . .	27,800
<b>Other charges—</b>	
Contribution to Diplomatic and Consular Establishments in Iran and to the Consulates at Jeddah . . . . .	17,053
Payment relating to Consulate General at Kashgar . . . . .	30,635
Miscellaneous . . . . .	25,281
<i>High Commissioner.</i>	
International Labour Conference . . . . .	75,229
Leave salaries and deputation pay . . . . .	2,03,566
Allotment of pay of officers . . . . .	19,347
Sterling Overseas Pay . . . . .	1,15,652
Stores for India . . . . .	10,152
Miscellaneous . . . . .	19,349
<b>Total</b> . . . . .	<b>21,46,234</b>
Loss or gain by exchange . . . . .	3,740
<b>Total Charges under External Affairs—Non-voted</b> . . . . .	<b>1,41,01,890</b>

36.—Scientific Departments.

The expenses of all the Scientific Survey Departments and of Museums are shown under this head, besides other outlay of a minor character on scientific objects.

No. 54.—ACCOUNT of EXPENDITURE under SCIENTIFIC DEPARTMENTS for the year ended 31st March 1946.

	PROVINCIAL GOVERNMENTS.											TOTAL.
	Central Government.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Bihar.	Government of Central Provinces and Benar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Survey of India . . . . .	41,07,926	..	..	..	..	..	..	..	..	..	..	41,07,926
Botanical Survey . . . . .	1,31,594	..	..	..	..	..	..	..	..	..	..	1,31,594
Zoological Survey . . . . .	1,74,247	..	..	..	..	..	..	..	..	..	..	1,74,247
Geological Survey . . . . .	15,67,252	38,429	..	..	..	..	..	..	..	..	5,940	16,11,621
Exploration of Coal Petroleum and Minerals . . . . .	398	..	..	..	..	..	..	..	..	..	..	398
Mines Department . . . . .	3,45,905	..	..	..	..	..	..	18,655	..	..	..	3,64,563
Archaeological Department . . . . .	13,43,623	..	..	..	..	..	..	..	..	..	..	13,43,623
Grants-in aid and Donations to Scientific Societies and Institutes. . . . .	6,25,195	1,000	25,948	41,806	..	1,400	3,900	..	1,000	..	..	7,00,249
Meteorological Department . . . . .	38,48,391	..	..	..	..	..	..	..	..	..	..	38,48,391
Museums . . . . .	52,231	1,13,449	1,28,746	..	37,209	36,247	31,555	22,888	5,509	7,696	3,309	4,39,089
Works . . . . .	32,520	..	..	..	8,582	..	..	..	..	..	..	41,102
Deduct—Amount financed from the Post War Reconstruction and Development Fund . . . . .	..	..	..	..	..	..	..	18,655	..	..	..	18,655
Charges in England—												
Secretary of State—												
Other charges . . . . .	3,913	..	..	..	..	..	..	..	..	..	..	3,913
High Commissioner—												
Leave salaries and deputation pay . . . . .	1,07,300	..	..	..	..	..	..	..	..	..	..	1,07,300
Allotment of pay of officers . . . . .	25,837	..	..	..	..	..	..	..	..	..	..	25,837
Sterling Overseas Pay . . . . .	56,966	..	..	..	..	..	..	..	..	..	..	56,966
Stores for India . . . . .	1,47,754	6	..	..	..	..	..	..	..	..	..	1,47,760
Other charges . . . . .	12,698	51	..	..	..	26	..	..	..	..	..	12,775
Loss or gain by exchange . . . . .	625	..	..	..	..	..	..	..	..	..	..	625
<b>Total Expenditure of the Scientific Departments</b>	<b>1,25,81,383</b>	<b>1,52,935</b>	<b>1,54,694</b>	<b>41,806</b>	<b>45,981</b>	<b>37,673</b>	<b>35,455</b>	<b>22,888</b>	<b>6,509</b>	<b>7,696</b>	<b>9,309</b>	<b>1,30,99,329</b>
Non-voted . . . . .	12,49,007	..	..	..	..	..	..	..	..	..	..	
Charged . . . . .												
Voted . . . . .	1,13,35,376	1,52,935	1,54,694	41,806	45,981	37,673	35,455	22,888	6,509	7,696	9,309	
Authorized . . . . .												

## REVENUE.

The great bulk of the revenue is derived from school and college fees. The revenue, however, is insignificant as compared with the expenditure.

## EXPENDITURE.

2. The expenditure recorded under this head is that controlled by the Education Department. Certain classes of education, e.g., medical, industrial, agricultural, are controlled by the respective departments administering those subjects and the expenditure on that account is included in their budgets.

3. The basis of the division of education into 'University', 'Secondary', 'Primary' and 'Special' is the classification of each school or college according to the grade of education which it is primarily intended to impart. Thus, the expenditure on a school may be classified as 'Secondary' even though it includes primary classes. In Bengal, however, grants to schools which impart primary as well as secondary (or special) education are divided into grants on account of Primary and Secondary (or Special) education and classified as such in the accounts.

4. The sub-head 'University' includes the expenditure on collegiate education, both literary and professional. In Provinces in which the intermediate classes have been separated from the Universities, the charges in respect of these classes are shown under 'Secondary'. The term 'Special' includes professional schools and reformatory schools where such schools are controlled by the Education Department.

5. The expenditure under each of the four main sub-heads includes both direct and indirect expenditure, the latter consisting of grants-in-aid by Government to private and local fund schools. The term 'General Expenditure' includes expenditure common to all kinds of education such as Direction and Inspection, and also miscellaneous expenditure.

6. Expenditure on educational buildings constructed by Government is generally debited under the Public Works head '50—Civil Works' and not under this head, except where such buildings are formally assigned to the Education Department for execution of works or for maintenance.

No. 55.—ACCOUNT of RECEIPTS under EDUCATION for the year ended 31st March 1946.

	PROVINCIAL GOVERNMENTS.													Total
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
<b>A.—University—</b>	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Fees, Government Arts Colleges	36,778	..	6,15,206	6,92,381	4,02,242	..	8,51,293	2,39,979	2,30,493	1,05,004	8,075	1,27,103	..	32,21,464
Fees, Government Professional Colleges	..	..	2,77,797	4,45,557	1,15,186	57,617	38,645	75,048	486	7,509	..	..	..	10,17,845
<b>B.—Secondary—</b>														
Fees, Government Secondary Schools	74,609	27,651	98,078	1,78,458	6,16,241	7,56,220	14,22,582	4,08,137	4,47,410	2,53,241	1,19,146	1,39,745	90,627	46,32,185
<b>C.—Primary—</b>														
Fees, Government Primary Schools	5,408	6,102	..	..	..	47,300	..	1,985	1,213	542	..	3,019	..	65,573
<b>D.—Special—</b>														
Fees and other receipts, Government Special Schools	70,686	..	1,12,000	61,098	41,929	6,239	1,223	27,742	31,603	3,400	..	6,886	458	3,64,074
<b>E.—General—</b>														
Contributions	1,36,596	..	2,15,000	3,000	..	23,224	5,512	92	279	..	14,000	..	..	3,97,703
Income from endowments	..	..	2,674	1,72,100	12,521	4,868	5,061	543	..	494	..	6,882	7,248	2,12,691
Recoveries of overpayments	165	169	89,086	4,32,959	1,902	16,770	9,819	2,666	45,487	4,684	917	1,076	2,62,135	8,68,426
Collection of payments for services rendered	9,037	..	40,149	14,414	27,053	544	26,480	85,986	9,611	768	13,127	132	2,371	2,29,702
Miscellaneous	1,14,691	383	1,29,730	5,64,825	5,57,244	10,93,886	6,17,397	2,41,988	2,25,156	30,297	23,827	27,658	13,515	36,40,597
	4,47,970	31,298	15,81,520	24,75,042	17,74,318	23,06,668	29,81,012	10,84,167	9,91,311	4,05,939	1,79,092	3,12,531	3,76,354	1,46,50,250
<b>Deduct—Refunds</b>	225	2,924	40,284	11,449	15,705	26,677	11,213	464	9,882	3,948	..	8,528	655	1,31,954
<b>Total Receipts under Education</b>	4,47,745	31,372	15,41,236	24,63,593	17,58,613	19,79,991	29,69,799	10,83,703	9,81,429	4,61,991	1,79,092	3,14,003	3,77,009	1,45,18,296



	PROVINCIAL GOVERNMENTS.													Total.
	Central Government.	Government of Coung.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A.—University—</b>														
Grants to Universities . . . . .	13,24,971	..	13,44,973	2,12,000	20,49,546	18,35,774	3,38,360	85,393	63,641	..	..	41,811	..	72,96,259
Government Arts Colleges . . . . .	1,12,177	..	14,88,803	11,73,734	22,49,571	69,400	19,92,276	9,41,319	8,18,666	5,43,954	27,074	3,01,479	..	97,18,453
Grants to non-Government Arts Colleges . . . . .	2,60,995	..	3,98,834	2,37,400	6,71,560	6,74,935	2,52,800	1,93,576	48,762	71,626	2,53,084	52,866	85,830	32,02,268
Government Professional Colleges . . . . .	..	..	8,51,913	6,21,663	4,46,662	6,20,018	2,14,648	1,18,270	59,904	57,712	2,562	26,715	..	30,20,067
Grants to non-Government Professional Colleges . . . . .	46,080	..	18,620	2,500	..	..	4,758	..	..	..	..	..	34,977	1,06,935
Works . . . . .	..	..	..	..	..	..	..	..	..	5,318	..	..	..	5,318
<b>Total . . . . .</b>	<b>17,44,223</b>	<b>..</b>	<b>41,03,133</b>	<b>22,47,297</b>	<b>54,17,339</b>	<b>32,00,127</b>	<b>28,02,842</b>	<b>13,38,558</b>	<b>9,90,973</b>	<b>6,78,610</b>	<b>2,82,720</b>	<b>4,22,671</b>	<b>1,20,807</b>	<b>2,33,49,300</b>
<b>B.—Secondary—</b>														
Government Intermediate Colleges and Secondary Schools . . . . .	5,08,214	95,915	4,58,887	8,27,370	23,74,991	40,71,130	50,23,483	9,95,203	12,39,317	14,01,614	4,03,106	4,72,286	2,73,241	1,81,44,757
Direct grants to non-Government Secondary Schools . . . . .	6,95,610	7,360	30,88,817	26,08,022	43,99,827	43,15,419	11,58,424	6,17,829	4,64,838	6,68,982	3,31,519	1,86,484	4,73,716	1,90,16,847
Grants to local bodies for Secondary education . . . . .	1,97,172	..	9,71,437	1,06,354	..	..	3,55,730	1,30,736	1,86,891	1,05,646	5,55,309	1,34,216	1,09,658	28,53,149
Works . . . . .	..	..	..	..	..	..	..	..	..	53,428	..	..	..	53,428
<b>Total . . . . .</b>	<b>14,00,996</b>	<b>1,03,275</b>	<b>45,19,141</b>	<b>35,41,746</b>	<b>67,74,818</b>	<b>83,86,549</b>	<b>65,37,637</b>	<b>17,43,768</b>	<b>18,91,046</b>	<b>22,29,670</b>	<b>12,89,934</b>	<b>7,92,986</b>	<b>8,56,615</b>	<b>4,00,68,181</b>
<b>C.—Primary—</b>														
Government Primary Schools . . . . .	4,04,789	25,427	1,32,569	12,053	6,849	8,18,418	6,872	1,26,669	5,79,600	2,74,081	633	1,44,798	..	25,32,756
Direct grants to non-Government Primary Schools . . . . .	28,902	780	1,55,25,185	12,95,512	9,59,214	82,87,037	18,519	75,453	94,240	1,32,188	..	1,48,280	5,03,192	2,70,67,502
Grants to local bodies for primary education . . . . .	8,37,877	27,859	1,52,26,630	1,60,10,008	77,65,944	..	1,36,21,935	31,14,703	20,48,767	20,35,289	10,02,706	13,89,623	35,25,745	6,61,07,086
Works . . . . .	..	..	..	..	..	..	..	..	..	6,640	..	..	..	6,640
<b>Total . . . . .</b>	<b>7,71,568</b>	<b>54,066</b>	<b>3,08,84,384</b>	<b>1,73,17,573</b>	<b>87,31,007</b>	<b>91,05,453</b>	<b>1,36,47,326</b>	<b>33,16,825</b>	<b>27,22,607</b>	<b>24,48,198</b>	<b>10,03,339</b>	<b>16,82,701</b>	<b>40,28,937</b>	<b>9,57,13,984</b>

<b>D.—Special—</b>														
Government Special Schools	6,14,363	9,848	23,57,163	9,46,672	16,51,762	8,05,728	2,18,519	5,43,599	5,82,053	1,54,535	83,864	2,07,785	1,93,590	83,99,281
Direct grants to non-Government Special Schools	13,909	..	7,71,874	5,26,775	11,38,411	2,77,491	3,993	1,12,519	11,315	2,12,071	..	40,067	14,720	31,23,138
Grants to local bodies for special education	..	..	..	1,95,667	..	..	20,194	..	..	29,726	..	..	300	2,45,887
Works	..	..	..	..	..	..	..	..	..	1,505	..	..	..	1,505
<b>Total</b>	<b>6,28,272</b>	<b>9,848</b>	<b>31,59,037</b>	<b>16,69,114</b>	<b>27,90,173</b>	<b>10,83,219</b>	<b>2,42,706</b>	<b>6,56,111</b>	<b>5,93,368</b>	<b>3,97,937</b>	<b>83,864</b>	<b>2,47,852</b>	<b>2,08,610</b>	<b>1,17,69,811</b>
<b>E.—General—</b>														
Direction	56,497	..	2,23,536	1,98,936	2,70,014	3,82,862	3,63,168	1,93,181	1,66,984	1,42,214	71,479	83,797	1,01,299	22,53,967
Inspection	1,31,078	12,222	25,56,588	13,40,510	15,08,284	16,45,495	13,38,995	9,20,789	5,28,120	5,46,074	1,16,550	2,96,987	2,95,503	1,12,37,795
Scholarships	69,211	10,874	2,33,416	7,81,492	6,00,098	5,50,244	3,41,551	2,32,289	66,424	1,88,389	55,348	58,208	2,37,249	34,24,741
Special Development Programme	..	..	..	2,52,097	1,04,118	..	1,48,718	..	..	..	..	..	..	5,04,933
Rural Uplift Schemes	..	..	..	..	..	7,26,733	..	..	..	..	..	..	..	7,26,733
Miscellaneous	2,15,987	400	2,39,786	3,11,280	18,77,333	11,71,670	7,28,995	4,13,827	2,53,819	1,60,952	32,567	26,948	26,348	54,59,972
Post War Reconstruction and Development Programme.	..	..	..	3,15,777	..	..	..	..	..	..	..	..	..	3,15,777
Peasants' Welfare Programme.	..	..	..	..	..	..	1,72,466	..	..	..	..	..	..	1,72,466
Works	..	..	..	..	7,021	2,56,902	..	..	..	7,250	..	10,105	..	2,81,278
<i>Deduct—Amount financed from Post War Reconstruction and Development Fund</i>	..	..	..	..	..	..	..	..	1,23,931	..	..	..	..	1,23,931
<i>Deduct—Amount met from the Scheduled Castes Education Fund</i>	..	..	..	..	5,69,189	..	..	..	..	..	..	..	..	5,69,189
<i>Deduct—Amount transferred to "63—A—Expenditure in connection with Post War Planning and Development."</i>	..	..	..	..	..	..	29,611	..	..	..	..	..	..	29,611
<i>Deduct—Amount transferred to "63—B—Post War Reconstruction and Development scheme"</i>	..	..	..	..	..	..	2,56,540	..	..	..	..	..	..	2,56,540
<i>Deduct—Contribution recovered from other Governments, Departments, etc.</i>	6,000	..	..	..	..	..	..	..	..	..	..	..	..	6,000
<b>Total</b>	<b>4,67,373</b>	<b>23,556</b>	<b>32,53,326</b>	<b>32,00,092</b>	<b>37,97,619</b>	<b>47,33,906</b>	<b>28,07,750</b>	<b>17,60,086</b>	<b>8,91,416</b>	<b>10,44,879</b>	<b>2,75,944</b>	<b>4,76,045</b>	<b>6,60,399</b>	<b>2,33,92,391</b>
<b>F.—Charges in England—</b>														
<i>High Commissioner—</i>														
Leave salaries and deputation pay	3,222	..	3,941	6,117	21,854	..	4,458	..	308	2,430	14,259	1,333	..	57,922
Allotment of pay of officers	..	..	..	..	4,480	4,000	5,400	..	..	..	..	..	..	13,880
Sterling Overseas Pay	2,298	..	3,321	1,387	3,200	6,643	22,960	..	..	..	613	..	..	40,412
Government Scholarships	33,352	..	25,601	..	38,199	..	..	..	..	..	..	..	..	97,152
Stores for India	..	..	18,133	..	24	1,974	..	..	..	..	..	..	..	20,131
Other charges	10,433	..	2,000	5,373	2,335	6,760	3,462	..	..	1,065	..	..	..	31,428
Loss or gain by exchange	85	..	92	22	124	34	65	..	1	6	28	3	..	460
<b>Total</b>	<b>49,380</b>	<b>..</b>	<b>53,088</b>	<b>12,899</b>	<b>70,216</b>	<b>19,411</b>	<b>36,345</b>	<b>..</b>	<b>309</b>	<b>3,501</b>	<b>14,900</b>	<b>1,336</b>	<b>..</b>	<b>2,61,385</b>
<b>Total Expenditure under Education</b>	<b>50,61,812</b>	<b>1,90,545</b>	<b>4,59,72,109</b>	<b>2,79,88,721</b>	<b>2,75,81,172</b>	<b>2,65,28,665</b>	<b>2,60,74,606</b>	<b>88,15,348</b>	<b>70,89,719</b>	<b>68,02,695</b>	<b>29,50,701</b>	<b>36,23,591</b>	<b>58,75,368</b>	<b>19,45,55,052</b>
Non-voted	5,90,367	1,90,545	1,19,177	2,87,910	7,72,498	83,178	1,20,862	65,412	3,292	2,50,361	19,038	56,030	..	..
Charged	..		..	..	..	..	..	..	..	..	..	..	..	..
Voted	44,71,445		4,58,52,932	2,77,20,811	2,68,08,674	2,64,45,487	2,59,53,744	87,49,936	70,86,427	65,52,334	29,31,663	35,87,561	58,75,368	..
Authorised														

**XXVII and 38.—Medical.**

**REVENUE.**

The receipts are small and are made up of fees paid by students in medical schools and colleges and recoveries from paying patients in ordinary and mental hospitals. Some amounts are also realised from contributions by the public or by individual benefactors.

**EXPENDITURE.**

2. The maintenance of Government hospitals and dispensaries, together with the grants paid to private and Local Fund hospitals, is the most costly item of expenditure and is included under the head 'Hospitals and Dispensaries'. Next in importance is the pay of 'Medical Establishment', which includes all superintending and other civil medical establishments not specifically attached to hospitals. Charges of medical schools and colleges, mental hospitals, Chemical Examiners, and certain miscellaneous grants for medical purposes (such as those made to the Lady Hardinge Medical College at New Delhi and to the Countess of Dufferin's Fund) constitute the rest of the expenditure.

3. Charges on account of medical buildings are generally shown under "50—Civil Works", except those relating to buildings the construction or maintenance of which has been formally assigned to the Medical Department.

**No. 56.—ACCOUNT of RECEIPTS of the MEDICAL DEPARTMENT for the year ended 31st March 1946.**

	PROVINCIAL GOVERNMENTS.													Total.
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Crissa.	Government of Sind.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Medical School and College fees . . . . .	21,054	..	3,06,836	2,38,000	3,57,966	81,668	2,28,454	52,209	17,223	7,852	..	10,266	18,752	13,40,280
Hospital receipts . . . . .	61,981	5,323	7,98,596	4,49,219	5,19,386	76,003	3,13,548	2,76,842	1,14,990	20,826	61,248	13,762	73,795	27,85,519
Mental Hospital Receipts . . . . .	..	90	90,128	2,71,235	3,191	82,770	3,86,179	56,007	21,815	8,116	65,400	1,080	31,464	10,17,475
Sale of medicines . . . . .	64,484	1,090	1,358	1,11,752	33,124	122	5,05,843	3,780	3,175	10,145	1,20,696	50,628	..	9,06,197
Bacteriological Laboratory receipts . . . . .	..	..	..	18,81,522	..	..	..	..	..	..	..	..	..	18,81,522
Contributions . . . . .	36,160	5,500	57,315	6,33,654	68,445	2,96,094	5,26,879	48,046	1,366	1,42,687	40,000	27,927	95,868	19,79,941
Income from endowments . . . . .	..	..	37,823	25,465	16,439	5,664	..	3,575	..	..	..	..	3,425	92,391
Recoveries of overpayments . . . . .	28	..	9,655	17,580	2,219	22,501	62,789	8,086	3,579	1,389	8,081	20,894	1,409	1,58,210
Collection of payments for services rendered . . . . .	1,61,091	6,294	4,68,724	51,182	1,02,240	23,594	1,29,580	4,54,306	52,453	54,139	1,03,903	47,631	3,581	16,58,718
Provincialisation of Sader and Sub-divisional Hospitals . . . . .	..	..	..	..	7,82,634	..	..	..	..	..	..	..	..	7,82,634
Miscellaneous . . . . .	25,159	1	1,26,784	7,11,687	1,38,284	4,33,280	1,56,314	1,16,033	15,651	14,490	3,914	74,610	10,437	18,26,644
Receipts in England— High Commissioner . . . . .	598	..	..	..	..	..	136	..	..	..	..	1,427	..	2,161
Loss or gain by exchange . . . . .	1	..	..	..	..	..	..	..	..	..	..	3	..	4
	3,70,556	18,298	18,97,219	43,91,296	20,23,928	10,21,696	23,09,722	10,18,884	2,30,252	2,59,644	4,03,242	2,48,228	2,38,731	1,44,31,696
<i>Deduct—Refunds . . . . .</i>	<i>2,764</i>	<i>101</i>	<i>82,510</i>	<i>7,061</i>	<i>1,69,921</i>	<i>45,699</i>	<i>1,46,764</i>	<i>18,650</i>	<i>1,321</i>	<i>15,924</i>	<i>9,302</i>	<i>804</i>	<i>6,738</i>	<i>5,07,559</i>
<b>Total Receipts under Medical . . . . .</b>	<b>3,67,792</b>	<b>18,197</b>	<b>18,14,709</b>	<b>43,84,235</b>	<b>18,54,007</b>	<b>9,75,997</b>	<b>21,62,958</b>	<b>10,00,234</b>	<b>2,28,931</b>	<b>2,43,720</b>	<b>3,93,940</b>	<b>2,47,424</b>	<b>2,31,993</b>	<b>1,39,24,137</b>

No. 56-A.—ACCOUNT of EXPENDITURE under MEDICAL during the year ended 31st March 1946.

	PROVINCIAL GOVERNMENTS.													Total.
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Medical Establishments . . . . .	16,31,559	9,706	9,70,611	4,46,839	7,73,940	17,49,321	11,82,780	6,00,734	3,42,667	5,32,538	1,82,515	2,52,690	1,46,893	88,22,793
Hospitals and Dispensaries . . . . .	15,51,626	1,14,826	1,45,30,502	57,73,503	50,60,451	39,90,591	44,41,689	30,31,007	16,07,130	10,63,217	9,75,320	11,16,199	10,58,336	4,43,14,997
Grants for Medical purposes . . . . .	8,59,979	..	..	6,98,668	3,76,452	53,93,726	1,93,000	27,384	59,825	1,08,675	5,811	14,383	52,035	77,89,947
Medical Colleges and Schools . . . . .	32,198	..	13,65,700	5,32,416	13,27,476	4,33,773	8,03,960	4,19,604	91,229	1,56,136	11,411	2,22,222	2,51,419	56,47,544
Mental Hospitals . . . . .	14,462	7,755	10,12,104	13,90,495	8,92,883	5,16,544	6,26,014	5,87,797	2,41,910	2,33,481	1,71,650	26,907	1,03,868	58,25,870
Chemical Examiners . . . . .	..	..	61,275	46,969	1,03,019	57,859	97,811	28,464	..	3,180	..	6,108	..	4,04,685
Bacteriological Laboratories . . . . .	..	..	..	8,79,912	..	..	..	..	..	..	..	..	..	8,79,912
Post War Reconstruction and Development Programme . . . . .	..	..	..	3,624	..	..	..	..	..	..	..	..	..	3,624
Provincialisation of Sadar and Sub-divisional Hospitals . . . . .	..	..	..	..	29,08,599	..	..	..	..	..	..	..	..	29,08,599
Works . . . . .	..	..	..	..	..	2,36,029	..	4,856	..	25,200	..	..	..	2,66,085
Special Development Programme . . . . .	..	..	..	3,87,318	..	..	85,763	..	..	..	..	..	..	4,73,081
Rural Uplift Schemes . . . . .	..	..	..	..	..	4,97,346	..	..	..	..	..	..	..	4,97,346
Deduct—Amount Financed from the Post War Reconstruction and Development Fund . . . . .	..	..	..	..	..	..	..	..	17,159	..	..	..	..	17,159
Deduct—Amount transferred to "63-A—Expenditure on Post War Planning and Development." . . . . .	..	..	..	..	..	..	16,188	..	..	..	..	..	..	16,188
Charges in England— <i>Secretary of State.</i>														
Leave salaries and deputation pay . . . . .	3,350	..	1,761	134	296	2,384	852	..	..	..	..	..	..	8,777
Other charges . . . . .	2,096	..	..	..	..	..	..	..	..	..	..	..	..	2,096
<i>High Commissioner.</i>														
Leave salaries and deputation pay . . . . .	44,694	..	1,397	22,131	50,951	25,294	6,793	41,522	6,265	20,206	286	..	4,127	2,23,666
Allotment of pay of officers . . . . .	1,520	..	5,840	1,910	4,057	3,333	1,337	1,823	2,890	..	..	..	..	22,710
Sterling Overseas Pay . . . . .	47,686	..	23,919	19,051	32,599	16,895	34,028	8,985	6,219	6,721	6,934	1,626	2,052	2,06,715
Stores for India . . . . .	..	..	26,566	178	5,435	..	27,511	..	..	..	147	..	..	59,837
Government Scholarships . . . . .	..	..	..	1,102	..	..	..	..	..	..	..	..	..	1,102
Other charges . . . . .	5,485	..	200	90	207	603	5,943	..	428	71	32	..	..	13,059
Loss or gain by exchange . . . . .	182	..	104	78	163	84	133	91	28	49	13	3	10	938
<b>Total Expenditure under Medical . . . . .</b>	<b>41,94,837</b>	<b>1,32,287</b>	<b>1,79,99,979</b>	<b>1,02,04,418</b>	<b>1,15,36,528</b>	<b>1,29,23,782</b>	<b>74,91,435</b>	<b>47,52,867</b>	<b>23,41,432</b>	<b>21,49,474</b>	<b>13,54,119</b>	<b>16,40,138</b>	<b>16,18,740</b>	<b>7,83,40,036</b>
Non-voted Charged . . . . .	10,64,440	1,32,287	2,24,805	2,12,603	5,01,865	2,26,557	2,19,519	1,61,914	82,893	4,37,938	67,868	50,191	36,451	
Voted Authorised . . . . .	31,30,397		1,77,75,174	99,91,815	1,10,34,663	1,26,97,225	72,71,916	45,90,953	22,58,539	17,11,536	12,86,251	15,89,947	15,82,289	

F. and P.F.—Civil Administration.

CENTRAL AND PROVINCIAL GOVERNMENTS IN INDIA, FOR THE YEAR 1945-46.

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 1946.

	Central Government.	Government of Coorg.	PROVINCIAL GOVERNMENTS.										Total.	
			Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.		Government of Sind.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Sale-proceeds of sera and vaccines, etc.	12,27,942	..	2,74,822	8,35,656	23,04,484	4,92,722	1,60,744	2,93,496	2,06,210	11,67,404	..	18	3,86,645	73,50,143
Contributions	56,891	5,360	2,239	2,23,089	1,100	5,288	3,258	..	214	100	3,211	2,560	47,176	3,50,486
Income from endowments	..	..	..	..	..	..	..	..	..	1,381	..	..	..	1,381
Recoveries of overpayments	1,773	..	6,650	20,978	2,83,402	4,517	3,443	7,213	11,822	3,385	1,047	173	1,862	3,46,265
Collection of payments for services rendered	36,633	..	3,28,502	20,614	3,413	20,238	33,512	1,96,231	4,526	5,145	5,042	6,006	95	6,59,957
Miscellaneous	97,846	12,519	52,861	41,20,562	82,765	1,96,971	5,13,694	24,609	17,120	25,176	3,006	8,830	52,662	52,08,621
<b>Total</b>	<b>14,21,085</b>	<b>17,879</b>	<b>6,65,074</b>	<b>52,20,899</b>	<b>26,75,164</b>	<b>7,19,736</b>	<b>7,14,651</b>	<b>5,21,549</b>	<b>2,39,892</b>	<b>12,02,591</b>	<b>12,306</b>	<b>17,587</b>	<b>4,88,440</b>	<b>1,39,16,863</b>
<i>Deduct—Refunds</i>	<i>18,235</i>	<i>2</i>	<i>2,618</i>	<i>371</i>	<i>6,643</i>	<i>9,850</i>	<i>4,377</i>	<i>5,698</i>	<i>676</i>	<i>8,050</i>	<i>..</i>	<i>143</i>	<i>423</i>	<i>57,086</i>
<b>Total Receipts under Public Health</b>	<b>14,02,850</b>	<b>17,877</b>	<b>6,62,456</b>	<b>52,20,528</b>	<b>26,68,521</b>	<b>7,09,886</b>	<b>7,10,274</b>	<b>5,15,851</b>	<b>2,39,216</b>	<b>11,94,541</b>	<b>12,306</b>	<b>17,444</b>	<b>4,88,017</b>	<b>1,38,59,767</b>

No. 57-A.—ACCOUNT of EXPENDITURE under PUBLIC HEALTH during the year ended 31st March 1946.

	PROVINCIAL GOVERNMENTS.													Total.
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Bihar.	Govt. of Central Provinces and Berar	Government of Assam.	Govt. of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Public Health Establishments . . . . .	8,36,112	14,562	18,32,232	13,21,005	9,23,733	28,21,169	17,62,069	6,41,816	1,77,407	6,32,678	1,05,134	1,00,212	2,01,423	1,13,69,552
Grants for Public Health purposes . . . . .	8,65,463	..	2,75,064	2,28,389	26,32,097	5,80,361	17,91,759	7,45,762	96,448	14,099	30,631	1,86,232	3,17,701	77,64,006
Expenditure from the Fund for the Development of Rural Water Supply . . . . .	..	..	19,10,379	..	..	..	..	..	..	..	..	..	..	19,10,379
<i>Deduct</i> —Transfer do. do. do. . . . .	..	..	18,53,904	..	..	..	..	..	..	..	..	..	..	18,53,904
Transfer to do. do. do. . . . .	..	..	10,00,000	..	..	..	..	..	..	..	..	..	..	10,00,000
Expenses in connection with epidemic diseases . . . . .	7,69,746	7,975	11,67,881	14,37,913	1,20,21,879	9,26,153	5,87,478	21,26,472	8,42,532	12,61,545	21,284	1,15,233	5,89,496	2,18,75,587
Bacteriological Laboratories . . . . .	7,09,409	..	10,84,736	..	2,17,043	..	17,701	40,809	4,710	19,415	..	26,411	43,964	21,64,198
Pasteur Institute. . . . .	2,682	..	..	..	57,835	..	..	28,008	..	2,32,987	..	2,938	4,399	3,28,849
Works . . . . .	5,580	1,274	2,723	19,37,821	1,02,383	38,336	1,147	4,10,217	1,137	51,658	..	63,256	..	26,15,532
Peasants' Welfare Programme . . . . .	..	..	..	..	..	..	4,90,594	..	..	..	..	..	..	1,90,594
Special Development Programme . . . . .	..	..	..	11,95,386	4,01,566	..	..	..	..	..	..	..	..	15,96,952
Rural Uplift Schemes . . . . .	..	..	..	..	..	1,28,944	..	..	..	..	..	..	..	1,28,944
Post War Reconstruction and Development Programme . . . . .	..	..	..	1,12,043	..	..	..	..	..	..	..	..	..	1,12,043
<i>Deduct</i> —Amount financed from the Post War Reconstruction and Development Fund . . . . .	..	..	..	..	..	..	..	..	27,265	..	..	..	..	27,265
Charges in England— <i>High Commissioner.</i>														
Leave salaries and deputation pay . . . . .	32,356	..	3,926	1,390	..	14,702	36,691	169	..	..	..	..	..	89,234
Allotment of pay of officers . . . . .	14,408	..	..	..	..	..	..	..	..	..	..	..	..	14,408
Sterling Overseas Pay . . . . .	24,511	..	2,239	3,366	..	126	3,332	2,711	1,135	..	..	..	..	37,420
Stores for India . . . . .	..	..	23,100	5	16,567	883	1,315	..	..	..	..	..	..	1,870
Government Scholarships . . . . .	..	..	..	1,000	..	..	..	..	..	..	..	..	..	1,000
Other charges . . . . .	4,027	..	..	952	1,714	296	403	300	..	320	..	..	..	8,012
Loss or gain by exchange . . . . .	131	..	53	22	32	28	73	5	2	1	..	..	..	347
<b>Total Expenditure under Public Health.</b> . . . . .	<b>32,64,425</b>	<b>23,811</b>	<b>54,48,429</b>	<b>62,39,292</b>	<b>1,63,74,849</b>	<b>45,10,998</b>	<b>46,92,562</b>	<b>39,96,269</b>	<b>10,96,106</b>	<b>22,12,703</b>	<b>1,57,049</b>	<b>4,94,282</b>	<b>11,56,983</b>	<b>4,96,67,758</b>
Non-voted . . . . .	4,07,384	23,811	51,703	38,961	91,782	16,686	65,002	60,650	18,322	98,963	..	5,924	..	
Charged . . . . .	28,57,041		53,96,726	62,00,331	1,62,83,067	44,94,312	46,27,560	39,35,619	10,77,784	21,13,740	1,57,049	4,88,358	11,56,983	
Voted . . . . .														
Authorized . . . . .														

F. and P.F.—Civil Administration.

CENTRAL AND PROVINCIAL GOVERNMENTS IN INDIA, FOR THE YEAR 1945-46.

No. 57-B.—ACCOUNT of CAPITAL OUTLAY on IMPROVEMENT of PUBLIC HEALTH outside the REVENUE ACCOUNT during and to end of the year 1945-46.

	Provincial.	
	Expenditure during the year.	Expenditure to end of the year.
<b>Government of Bombay.</b>	Rs.	Rs.
Expenditure in connection with Karad Water Works . . . . .	25,000	1,05,408
Expenditure in connection with Kirkee Water Works . . . . .	..	11,72,720
Expenditure in connection with Sholapur Development Scheme . . . . .	122	12,193
Expenditure in connection with Poona Town Planning Scheme . . . . .	..	77,586
Poona Drainage Scheme . . . . .	..	23,59,316
Poona Cantonment Water Supply Scheme . . . . .	..	16,41,616
Expenditure on Salsette Water Supply Scheme . . . . .	..	10,75,720
Expenditure on Ambernath Water Supply Scheme . . . . .	16,530	38,79,108
Expenditure on Badlapur Water Supply Scheme . . . . .	..	8,105
<b>TOTAL GOVERNMENT OF BOMBAY</b>	<b>(a) 41,652</b>	<b>1,03,31,772</b>
<b>Government of United Provinces.</b>		
Chaziuddin Haidar Canal Sewage Scheme . . . . .	..	5,52,221
<b>Government of Sind.</b>		
Payment towards the cost of Military Buildings at Quetta in connection with the Scheme for the Development of Karachi . . . . .	..	8,72,319
<b>Total Capital Outlay outside the Revenue Account</b>	<b>41,652</b>	<b>1,17,56,312</b>
	Rs.	
(a) Charged . . . . .	606	
Authorised . . . . .	41,046	

**XXIX and 40.—Agriculture.**

**REVENUE.**

Agricultural receipts are derived **mainly** from the experimental farms established by Government and from botanical and other public gardens. Agricultural education, which also is dealt with under this head, contributes a small income in the shape of fees.

**EXPENDITURE WITHIN THE REVENUE ACCOUNT.**

2. Under 'Agriculture' are included the cost of the Agricultural Department, the various agricultural experiments conducted by experts, experimental and model farms established by Government for improving agricultural methods, agricultural education and certain other miscellaneous expenditure. The expenditure connected with the development of co-operative credit among agriculturists is shown under a separate major head 'Co-operation'. See also para. 2 of the note on '41-Veterinary' on page 210.

3. Accounts of a commercial nature are maintained for certain concerns controlled by the Agricultural Department and annual trading and profit and loss accounts and balance sheets appear in the Appendix to the Appropriation Accounts of the Central Government (Civil) containing accounts and reviews of Government commercial concerns.

**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 1946.

	Central Government.	Government of Coorg.	PROVINCIAL GOVERNMENTS.											Total.
			Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Agricultural receipts . . . . .	6,19,126	26,049	18,39,355	1,40,07,700	72,06,195	19,15,510	51,35,567	12,06,368	9,42,800	9,81,069	12,41,881	7,13,695	20,99,042	3,79,34,357
Recoveries of overpayments . . . . .	16,567	46	13,950	32,215	33,289	42,551	20,333	7,195	7,465	316	127	1,016	5,556	1,80,626
Collection of payments for services rendered . . . . .	8,299	..	2,21,934	573	..	12,192	30,560	10,749	3,600	540	8,406	572	2,278	2,99,703
<b>Receipts in England—</b>														
High Commissioner . . . . .	60	..	29	..	..	526	35	796	..	..	..	..	..	1,446
Loss or gain by Exchange . . . . .	..	..	..	..	..	1	..	1	..	..	..	..	..	2
	6,44,052	26,095	20,75,268	1,40,40,468	72,39,484	19,70,780	51,86,495	12,25,109	9,53,865	9,81,925	12,50,414	7,15,283	21,06,876	3,84,16,134
<i>Deduct—Refunds</i> . . . . .	3,000	16,226	2,054	4,423	25,301	2,344	9,505	1,36,318	8,641	309	18,970	891	2,867	2,30,849
<b>Total Receipts under Agriculture</b> . . . . .	6,41,052	9,869	20,73,214	1,40,36,065	72,14,183	19,68,436	51,76,990	10,88,791	9,45,224	9,81,616	12,31,444	7,14,392	21,04,009	3,81,85,285

F. and F. — Civil Administration.

CENTRAL AND PROVINCIAL GOVERNMENTS IN INDIA, FOR THE YEAR 1945-46.



	Central Government.	Government of Coorg.	PROVINCIAL GOVERNMENTS.										Total.	
			Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.		Government of Sind.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Direction . . . . .	..	..	1,57,536	1,72,328	1,66,436	3,68,907	2,10,178	58,082	86,627	58,995	24,085	57,879	1,11,277	14,72,330
Superintendence . . . . .	3,10,616	5,293	5,44,000	1,31,752	4,59,918	5,74,438	4,83,584	1,15,555	1,55,206	2,65,473	20,876	29,772	1,01,215	31,97,698
Subordinate and expert staff . . . . .	10,18,878	18,102	..	2,65,260	3,89,021	7,23,645	..	2,20,068	5,16,161	1,16,553	..	44,017	3,80,281	36,91,986
Experimental Farms . . . . .	2,43,095	..	11,73,158	1,70,608	6,92,449	9,05,578	4,89,591	4,01,566	1,67,544	1,83,007	1,01,846	71,644	3,35,929	49,36,015
Agricultural demonstration and propa- ganda including public exhibitions and fairs . . . . .	3,900	9,704	33,93,258	23,55,789	79,60,171	1,80,164	55,97,187	13,52,148	2,41,536	1,12,518	6,36,472	10,32,135	1,64,787	2,30,39,769
Agricultural Experiments and Research . . . . .	2,49,623	12,007	9,29,806	3,38,981	5,66,851	6,79,174	15,64,646	6,44,284	7,84,502	13,94,709	62,528	1,02,692	1,44,148	74,73,951
Agricultural Education . . . . .	7,047	..	6,19,319	6,95,564	2,92,062	8,73,615	3,55,635	2,34,679	2,63,323	22,186	20,980	39,849	1,53,728	35,77,987
Agricultural Engineering . . . . .	..	..	..	1,29,923	37,402	2,20,874	4,04,142	23,813	33,569	..	..	..	4,25,780	12,75,503
Boring operations . . . . .	..	..	..	..	..	2,21,169	2,32,344	63,401	..	..	..	14,859	..	5,31,773
Botanical and other Public Gardens . . . . .	..	..	51,677	..	2,56,561	3,34,338	1,45,035	300	1,16,075	5,045	..	..	..	9,09,031
Imperial Council of Agricultural Research Department . . . . .	3,82,815	..	..	..	..	..	..	..	..	..	..	..	..	3,82,815
Scheme for the improvement of Agricultural marketing in India . . . . .	5,53,095	..	78,551	..	..	..	..	..	20,274	37,545	10,755	12,801	32,677	7,45,698
Grants for the improvement of production and marketing of Tobacco . . . . .	10,00,000	..	..	..	..	..	..	..	..	..	..	..	..	10,00,000
Payment of net proceeds of the Agricul- tural Produce Cess to the Imperial Council of Agricultural Research . . . . .	20,40,836	..	..	..	..	..	..	..	..	..	..	..	..	20,40,836
Special Rural Uplift Schemes . . . . .	..	..	24,359	..	2,90,521	17,16,570	..	..	..	41,496	..	..	19,953	20,92,899
Grants-in-aid, Contributions, etc. . . . .	20,93,800	3,000	4,28,045	3,30,170	9,60,081	85,900	12,647	5,767	2,500	..	..	..	7,000	39,28,910
<b>Agricultural Development . . . . .</b>	..	..	..	..	76,86,130	..	..	..	..	..	..	..	..	76,86,130

Can Development and Regulation of Sugar Industry . . . . .	..	..	..	..	..	16,05,314	..	..	..	..	..	..	..	16,05,314
Other charges . . . . .	35,895	7,497	3,16,439	8,878	8,74,605	..	47,982	2,612	1,32,273	3,09,815	..	800	15,62,703	32,99,499
Works . . . . .	..	..	..	..	..	1,12,655	62,522	3,483	..	91,235	..	7,501	..	2,77,396
Special Development Programme . . . . .	..	..	..	94,87,591	..	..	44,789	..	..	..	..	..	..	95,32,380
Peasants' Welfare Programme . . . . .	..	..	..	..	..	..	5,593	..	..	..	..	..	..	5,593
Transfer to the Fund for the benefit of Cotton Growers.	1,44,20,000	..	..	..	..	..	..	..	..	..	..	..	..	1,44,20,000
Block grant for transfer to the Sugar (Temporary Excise) Fund . . . . .	17,80,403	..	..	..	..	..	..	..	..	..	..	..	..	17,80,403
Payment of net proceeds of Customs Duty on Coffee to the Indian Coffee Market Expansion Board . . . . .	47,137	..	..	..	..	..	..	..	..	..	..	..	..	47,137
Post War Reconstruction and Development Programme . . . . .	..	..	..	24,03,987	..	..	..	..	..	..	..	..	..	24,03,987
Deduct—Amount met from the deposit account of grants for the relief of ground-nut cultivators . . . . .	..	..	3,16,439	..	..	..	..	..	..	..	..	..	..	3,16,439
Deduct—Amount financed from Post War Reconstruction and Development Fund Charges in England—	..	..	..	..	..	..	..	..	1,09,854	..	..	..	..	1,09,854
<i>High Commissioner.</i>														
Leave salaries and deputation pay . . . . .	181	..	3,062	27,786	27,124	14,957	..	23,887	800	..	..	..	464	1,08,211
Allotment of pay of officers . . . . .	..	..	..	..	..	4,345	..	1,825	..	..	..	..	..	6,170
Sterling Overseas Pay . . . . .	10,180	..	..	555	6,082	7,759	..	5,509	5,333	4,800	..	..	..	40,511
Stores for India . . . . .	2,620	..	2,941	..	55	..	3,248	2	..	305	..	..	..	9,271
Government Scholarships . . . . .	..	..	..	1,000	14,548	..	..	..	..	..	..	..	..	15,548
Other charges . . . . .	11,029	..	21	195	134	137	1,541	11	52	1,642	..	..	..	14,762
Loss or gain by exchange . . . . .	41	..	10	55	84	47	0	71	11	12	..	..	1	341
<b>Total Expenditure under Agriculture . . . . .</b>	<b>2,42,11,191</b>	<b>55,603</b>	<b>74,05,743</b>	<b>1,65,20,672</b>	<b>2,06,80,235</b>	<b>86,29,586</b>	<b>96,60,773</b>	<b>31,67,056</b>	<b>24,15,932</b>	<b>26,45,336</b>	<b>8,77,542</b>	<b>14,13,949</b>	<b>34,39,943</b>	<b>10,11,23,561</b>
Non-voted	1,89,32,966	} 55,603 {	20,999	66,271	1,37,937	1,49,034	94,366	44,409	58,392	2,10,011	..	35,060	39,086	
Charged														
Voted	72,78,225		73,84,744	1,64,54,401	2,05,42,298	84,80,552	95,66,407	31,22,647	23,57,540	24,35,325	8,77,542	13,78,889	34,00,857	
Authorised														

No. 58-B.—ACCOUNT of CAPITAL OUTLAY ON SCHEMES of AGRICULTURAL IMPROVEMENT and RESEARCH outside the REVENUE ACCOUNT during and to end of the year 1945-46.

	Central Government.	Provincial Governments.	
		Government of Bombay.	Government of United Provinces.
	Rs.	Rs.	Rs.
Transfer of Imperial Institute of Agricultural Research from Pusa to Delhi	..	..	..
Seed and Implement Operations Scheme . . . . .	..	..	—1 31,694
District Loring Operations . . . . .	..	..	6,22 309
Expenditure during 1945-46 (Authorised) . . . . .	..	..	4,87,615
Expenditure outside the Revenue Account to end of 1945-46 . . . . .	32,78,019	(a) 14,776	(b) 61,85,573

(a) Represents 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, Cawnpore.

**XXIX-A and 40-A.—Rural Development.**

These major heads have been opened from the accounts for 1942-43 to record the transactions connected with rural development in the United Provinces. Such transactions have hitherto been classified under "XXIX/40—Agriculture"; but since rural development in the province includes also medical, public health, industrial, educational, etc., activities, it has been decided to record the connected transactions under a separate major head, in preference to having them dispersed over the different major heads concerned. The transactions in connection with rural development in Madras, Bengal, Assam and Sind are still classified under "XXIX/40—Agriculture".

No. 59—ACCOUNT of RECEIPTS under RURAL DEVELOPMENT for the year ended 31st March 1946.

PROVINCIAL GOVERNMENTS.		
Government of United Provinces.		Rs.
Rural development receipts . . . . .		26,333
Recoveries of overpayments . . . . .		4,253
		30,586
Deduct—Refunds . . . . .		269
	Total Receipts . . . . .	30,317

No. 59-A.—ACCOUNT of EXPENDITURE on RURAL DEVELOPMENT for the year ended 31st March 1946.

PROVINCIAL GOVERNMENTS.		
Government of United Provinces.		Rs.
Direction and Organisation . . . . .		20,11,623
	Total Expenditure (Authorised) . . . . .	20,11,623

**XXX and 41.—Veterinary.**

REVENUE.

The Veterinary College and School fees, the receipts from the sale of the anti-rinderpest serum issued from the Imperial 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 Provinces in which cattle, sheep and poultry breeding is under the control of the Agricultural Department are, however, accounted for under '40—Agriculture'.

	PROVINCIAL GOVERNMENTS.													Total.
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Veterinary College and School fees . . . . .	..	..	36,982	10,755	31,500	..	74,930	7,754	..	..	..	..	..	1,61,921
Other receipts . . . . .	13,58,891	6,463	2,88,308	65,402	43,620	4,14,992	3,29,231	1,34,533	1,10,334	1,191	40,278	68,163	5,376	28,66,782
Animal Husbandry . . . . .	..	..	..	..	..	1,53,903	..	..	..	..	..	..	..	1,53,903
Fisheries . . . . .	..	..	..	..	..	6,306	..	..	..	..	..	..	..	6,306
Collection of payments for services rendered .	9,776	..	10,143	684	37,242	3,958	5,568	94,033	134	32,316	1,513	8,201	2,893	2,06,461
Receipts in England—														
High Commissioner . . . . .	14	..	..	..	..	1,531	..	..	..	..	..	..	..	1,545
Loss or gain by Exchange . . . . .	..	..	..	..	..	3	..	..	..	..	..	..	..	3
	13,68,681	6,463	3,35,433	76,841	1,12,362	5,80,693	4,09,729	2,36,320	1,10,468	33,507	41,791	76,894	8,269	33,96,921
Deduct—Refunds . . . . .	7	..	1,001	14,426	1,696	1,057	945	421	627	..	..	187	..	20,367
<b>Total Receipts under Veterinary . . . . .</b>	<b>13,68,674</b>	<b>6,463</b>	<b>3,34,432</b>	<b>62,415</b>	<b>1,10,666</b>	<b>5,79,636</b>	<b>4,08,784</b>	<b>2,35,899</b>	<b>1,09,841</b>	<b>33,507</b>	<b>41,791</b>	<b>76,177</b>	<b>8,269</b>	<b>32,76,554</b>

C. and P.V.—Civil Administration.

CENTRAL AND PROVINCIAL GOVERNMENTS IN INDIA, FOR THE YEAR 1945-46. 211

No. CO-A.—ACCOUNT of EXPENDITURE under VETERINARY during the year ended 31st March 1946.

	PROVINCIAL GOVERNMENTS.													Total.
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Direction . . . . .	..	..	..	..	..	1,32,694	1,16,964	..	..	..	..	..	..	2,49,658
Superintendence . . . . .	50,064	..	2,71,789	2,05,721	1,33,146	1,10,708	2,43,154	1,43,907	99,885	56,594	29,692	33,665	40,387	14,71,712
Veterinary Education and Research . . . . .	..	..	2,32,878	1,61,461	2,44,639	33,432	3,36,073	98,412	1,750	4,934	12,580	35,618	9,348	11,71,125
Subordinate establishment . . . . .	12,983	2,028	4,22,057	3,42,262	1,94,589	1,00,958	6,75,168	88,388	2,35,631	1,81,784	65,034	8,671	92,751	24,22,304
Hospitals and dispensaries . . . . .	64,903	28,544	5,44,691	90,928	5,64,001	4,06,281	2,69,387	1,86,028	1,22,197	24,855	66,915	93,714	14,250	24,76,694
Breeding Operations . . . . .	5,912	19,809	6,92,135	..	..	7,10,420	6,19,201	1,66,835	2,44,302	..	93,458	1,81,097	900	27,25,069
Prizes . . . . .	..	461	..	..	995	10,950	5,000	2,025	..	..	2,272	..	..	21,703
Peasants' Welfare Programme . . . . .	..	..	..	..	..	..	3,000	..	..	..	..	..	..	3,000
Camel Specialist . . . . .	..	..	..	..	..	..	17,108	..	..	..	..	..	..	17,108
Bacteriologist . . . . .	..	..	..	..	..	75,032	..	..	..	..	..	..	..	75,032
Other charges . . . . .	18,90,879	..	1,69,289	61,929	..	43,600	..	20,450	23,877	..	19,179	5,481	6,977	22,41,461
Works . . . . .	..	..	..	..	..	18,425	2,860	1,038	..	46	..	35,200	..	57,569
Animal Husbandry Experiments and Research . . . . .	..	..	..	..	..	5,57,093	..	..	..	..	..	..	..	5,57,093
Fisheries . . . . .	..	..	..	..	..	2,36,215	..	..	..	..	..	..	..	2,36,215
Special Development Programme . . . . .	..	..	..	42,639	..	..	1,25,301	..	..	..	..	..	..	1,67,940
Post War Reconstruction and Development Programme . . . . .	..	..	..	5,091	..	..	..	..	..	..	..	..	..	5,091
<i>Deduct</i> —Amount financed from Post War Reconstruction and Development Fund . . . . .	..	..	..	..	..	..	..	..	21,550	..	..	..	..	21,550
Rural Uplift Schemes . . . . .	..	..	..	..	..	3,71,091	..	..	..	..	..	..	..	2,71,091
<i>Deduct</i> —Amount transferred to "63-A—Expenditure connected with Post War Planning and Development" . . . . .	..	..	..	..	..	..	6,272	..	..	..	..	..	..	6,272
Charges in England— <i>High Commissioner.</i>														
Leave Salary and Deputation Pay . . . . .	628	..	22,254	12,300	..	11,260	..	..	..	..	..	..	..	46,442
Allotment of pay of officers . . . . .	..	..	2,000	..	..	..	..	..	..	..	..	..	..	2,000
Sterling Overseas Pay . . . . .	16,986	..	941	1,948	786	3,372	7,277	..	..	..	..	..	..	31,310
Stores for India . . . . .	10,140	..	5,886	..	112	..	6	..	305	..	..	..	208	16,637
Government Scholarships . . . . .	..	..	..	1,000	1,765	..	..	1,112	..	..	..	..	..	3,877
Other charges . . . . .	1,227	..	..	328	..	..	758	..	..	16	16	..	45	2,390
Loss or gain by exchange . . . . .	50	..	54	27	4	25	14	3	1	..	..	..	1	179
<b>Total Expenditure under Veterinary</b> . . . . .	20,53,772	50,842	23,63,954	9,25,634	11,93,037	27,21,556	24,05,999	7,08,198	7,06,198	2,68,229	2,89,146	3,93,446	1,64,867	1,42,44,878
Non-voted														
Charged	1,06,647	} 50,842 {	31,204	25,345	29,209	36,558	61,900	..	..	5,683	..	..	..	
Voted	19,47,125		23,32,750	9,00,289	11,63,828	26,84,998	23,44,099	7,08,198	7,06,198	2,62,546	2,89,146	3,93,446	1,64,867	
Authorised														

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 1946.

	Central Government.	Government of Coorg.	PROVINCIAL GOVERNMENTS.											Total.
			Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
Audit fees . . . . .	Rs. ..	Rs. 741	Rs. 1,85,332	Rs. 1,58,246	Rs. 5,71,228	Rs. 65,754	Rs. 9	Rs. 95,643	Rs. 13,094	Rs. 13,832	Rs. 11,767	Rs. 7,672	Rs. 34,323	Rs. 11,57,641
Miscellaneous receipts . . . . .	749	..	5,80,064	7,75,822	70,095	13,90,952	4,74,110	1,14,507	4,697	1,070	3,869	23,740	69,648	35,09,323
Transfers from Peasants' Welfare Fund . . . . .	..	..	..	..	..	..	2,77,697	..	..	..	..	..	..	2,77,697
<b>Total</b> . . . . .	<b>749</b>	<b>741</b>	<b>7,65,396</b>	<b>9,31,069</b>	<b>6,41,323</b>	<b>14,56,706</b>	<b>7,51,816</b>	<b>2,10,150</b>	<b>17,791</b>	<b>14,902</b>	<b>15,636</b>	<b>31,412</b>	<b>1,03,971</b>	<b>49,44,661</b>
<i>Deduct—Refunds</i> . . . . .	..	..	5,718	1,887	1,090	493	14,599	..	56	3	..	1,409	1,697	26,952
<b>Total Receipts under Co-operation.</b>	<b>749</b>	<b>741</b>	<b>7,59,678</b>	<b>9,32,181</b>	<b>6,40,233</b>	<b>14,56,213</b>	<b>7,37,217</b>	<b>2,10,150</b>	<b>17,735</b>	<b>14,899</b>	<b>15,636</b>	<b>30,003</b>	<b>1,02,274</b>	<b>49,17,709</b>

No. 61-A.—ACCOUNT of EXPENDITURE under Co-OPERATION during the year ended 31st March 1946.

Direction . . . . .	..	..	2,17,483	1,43,886	..	9,06,691	4,49,392	1,04,369	3,24,223	1,09,504	12,178	500	68,630	23,36,856	
Superintendence . . . . .	75,322	30,115	27,92,737	8,00,326	16,73,913	2,90,174	25,23,760	1,72,086	..	2,79,146	1,48,714	1,90,373	1,63,917	91,40,583	
Grants-in-aid . . . . .	10,500	..	82,935	87,341	2,02,440	2,62,359	5,06,150	1,08,120	26,815	9,000	..	20,416	2,500	13,18,576	
Other charges . . . . .	..	..	..	2,06,662	1,20,297	2,98,338	..	5,02,112	32,968	5,856	28,224	61,903	995	12,57,355	
Special Development Programme . . . . .	..	..	..	6,93,484	..	..	3,69,469	..	..	..	..	..	..	10,62,953	
Peasants' Welfare Programme . . . . .	..	..	..	..	..	..	2,77,697	..	..	..	..	..	..	2,77,697	
Rural Uplift Schemes . . . . .	..	..	..	..	..	68,987	..	..	..	..	..	..	..	68,987	
Post War Reconstruction and Development Programme . . . . .	..	..	..	19,763	..	..	..	..	..	..	..	..	..	19,763	
<b>Total Expenditure under Co-operation.</b>	<b>85,822</b>	<b>30,115</b>	<b>30,93,155</b>	<b>19,51,462</b>	<b>19,96,650</b>	<b>18,26,549</b>	<b>41,26,468</b>	<b>8,86,687</b>	<b>3,84,006</b>	<b>4,03,506</b>	<b>1,89,116</b>	<b>2,73,192</b>	<b>2,36,042</b>	<b>1,54,82,770</b>	
Non-voted	..	} 30,115	34,877	52,868	23,309	35,854	59,354	12,842	21,164	27,126	..	..	..		
Charged	..		..	..	..	..	..	..	..	..	..	..	..	..	
Voted	..		..	..	..	..	..	..	..	..	..	..	..	..	
Authorised	85,822		30,58,278	19,18,594	19,73,341	17,90,695	40,67,114	8,73,845	3,62,842	3,76,380	1,89,116	2,73,192	2,36,042		

Be ides the regular industries conducted by Government, transactions connected with cinchona plantations, manufacture of drugs and industrial education are shown under this head. In Madras and the Punjab the Schools of Art have come under the Industries Department.

An Industrial Research Bureau, which was constituted tentatively from 1st November 1934 to collect and disseminate industrial intelligence and carry out research work with the idea of giving advice to industrialists and persons seeking industrial openings, has as a temporary war measure been placed with effect from August 1940 under the Board of Scientific and Industrial Research, which is classified under this head.

**CAPITAL EXPENDITURE.**

**43-A.—Capital Outlay on Industrial Development within the Revenue Account.**

**72.—Capital Outlay on Industrial Development outside the Revenue Account.**

These capital major heads exhibit the capital outlay on certain Industrial Development Schemes undertaken by the Central and Provincial Governments. All expenditure of a capital nature is recorded in the first instance under the head "72—Capital Outlay on Industrial Development outside the Revenue Account," and any expenditure which a Government may decide to meet from revenue is deducted from the total expenditure recorded under this head and transferred to the head "43-A—Capital Outlay on Industrial Development within the Revenue Account."

**No. 62.—ACCOUNT of RECEIPTS under INDUSTRIES during the year ended 31st March 1946.**

	Central Government.	PROVINCIAL GOVERNMENTS.										Total.	
		Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North West Frontier Province.	Government of Orissa.		Government of Sind.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Industries . . . . .	5,600	28,98,618	8,48,692	3,38,356	1,03,41,433	17,02,093	49,18,959	11,29,617	58,806	49,505	11,62,386	1,14,751	2,35,68,816
Cottage Industries . . . . .	..	..	2,308	..	..	..	..	..	..	..	..	..	2,308
Cinchona plantations . . . . .	..	18,42,357	..	28,16,659	..	..	..	..	..	..	..	..	40,59,016
Rehabilitation programme . . . . .	..	..	..	15,68,605	..	..	..	..	..	..	..	..	15,68,605
Fisheries . . . . .	..	12,14,505	2,89,984	14,517	..	1,90,234	2,081	..	..	..	28,710	2,824	17,48,835
Government Test House . . . . .	95,868	..	..	..	..	..	..	..	..	..	..	..	95,868
Indian School of Mines . . . . .	53,659	..	..	..	..	..	..	..	..	..	..	..	53,659
Recoveries of overpayments . . . . .	..	5,593	1,771	1,384	11,374	1,557	197	84	379	8	5,020	..	27,137
Collection of payments for services rendered . . . . .	2,102	4,095	..	22,896	4,470	798	5,159	..	..	138	881	829	41,368
Receipts in England—													
High Commissioner . . . . .	16	..	..	72	..	..	..	..	..	..	..	..	88
Loss or gain by exchange . . . . .	..	..	..	2	..	..	..	..	..	..	..	..	2
	1,57,245	59,34,968	11,42,735	41,62,491	1,03,57,277	19,00,682	49,26,396	11,29,671	59,185	49,651	11,96,997	1,18,404	3,11,65,702
Deduct—Refunds . . . . .	1,285	47,738	1,266	9,923	11,798	245	77,551	15,811	48	1	..	1,142	1,66,808
<b>Total Receipts under Industries . . . . .</b>	<b>1,55,960</b>	<b>59,17,230</b>	<b>11,41,469</b>	<b>41,52,568</b>	<b>1,03,45,479</b>	<b>19,00,437</b>	<b>48,48,845</b>	<b>11,13,860</b>	<b>59,137</b>	<b>49,650</b>	<b>11,96,997</b>	<b>1,17,262</b>	<b>3,09,98,894</b>

	Central Government.	PROVINCIAL GOVERNMENTS.											Total.
		Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Industries</b> . . . . .	82,953	41,82,251	9,98,212	25,64,401	76,04,113	31,46,476	23,86,249	7,82,051	3,65,292	1,01,278	7,97,806	1,87,328	2,31,99,416
Cinchona plantations . . . . .	..	8,96,542	..	19,39,234	..	..	..	..	..	..	..	..	28,35,776
Cottage Industries . . . . .	..	1,53,435	2,35,760	..	..	..	..	..	..	..	..	..	3,89,195
Rehabilitation Programme . . . . .	..	..	..	27,65,762	..	..	..	..	..	..	..	..	27,65,762
Indian School of Mines . . . . .	2,66,679	..	..	..	..	..	..	..	..	..	..	..	2,66,679
Fisheries . . . . .	..	17,59,258	3,30,828	5,22,186	..	2,05,188	21,772	120	5,244	625	92,371	77,300	30,76,002
Grants-in-aid . . . . .	6,49,500	2,21,555	..	..	1,26,380	..	4,176	24,700	..	..	..	1,127	10,27,438
Works . . . . .	..	..	..	16,024	7,93,914	4,017	..	..	48,608	..	..	..	8,62,563
Government Test House . . . . .	5,94,917	..	..	..	..	..	..	..	..	..	..	..	5,94,917
Scientific and Industrial Research . . . . .	25,05,020	..	..	..	..	..	..	..	..	..	..	..	25,05,020
Central Sericultural Research Station . . . . .	43,283	..	..	..	..	..	..	..	..	..	..	..	43,283
Rural Uplift Scheme . . . . .	..	..	..	..	45,892	..	..	..	..	..	..	..	45,892
Special Development Programme . . . . .	..	..	2,25,243	38,181	..	1,28,761	..	..	..	..	..	..	3,02,185
Cost of stores purchased for other offices . . . . .	..	..	9,874	..	..	..	..	..	..	..	..	..	9,874
Deduct—Value of stores supplied to other offices . . . . .	..	..	23,592	..	..	..	..	..	..	..	..	..	23,592
Post War Reconstruction and Development Programme . . . . .	..	..	20,423	..	..	..	..	..	..	..	..	..	20,423
Transfers to Cotton Textile Fund . . . . .	84,79,547	..	..	..	..	..	..	..	..	..	..	..	84,79,547
Deduct—Amount transferred to the head " 63-B—Post War Reconstruction " . . . . .	..	..	..	..	..	32,550	..	..	..	..	..	..	32,550
Charges in England—													
<i>High Commissioner.</i>													
Leave salaries and deputation pay . . . . .	17,624	3,948	..	1,378	439	..	2,275	..	..	..	..	..	25,660
Allotment of pay of officers . . . . .	..	..	..	..	..	..	800	..	..	..	..	..	800
Sterling Overseas Pay . . . . .	2,039	4,684	..	9,500	2,554	..	1,045	..	..	..	..	..	19,922
Government Scholarships . . . . .	..	..	3,248	10,136	..	..	11,417	..	..	..	..	..	33,801
Stores for India . . . . .	6,429	25,818	..	2,717	..	4,449	..	..	..	..	..	..	39,413
Other charges . . . . .	6,640	42	24	268	1,515	..	8	..	58	..	..	..	8,555
Loss or gain by exchange . . . . .	57	60	8	57	7	10	26	..	..	..	..	..	222
<b>Total Expenditure under Industries</b> . . . . .	1,26,54,698	72,48,693	17,99,824	79,38,929	85,74,805	34,56,351	24,27,768	8,07,929	4,19,144	1,01,903	8,90,177	2,65,755	4,65,85,986
Non-voted Charged . . . . .	84,79,547	2,10,744	..	46,746	20,457	32,097	42,147	..	5,179	..	24,470	..	
Voted Authorised . . . . .	41,75,151	70,37,949	17,99,824	78,92,183	85,44,348	34,34,254	23,85,621	8,07,929	4,13,965	1,01,903	8,65,707	2,65,755	

V. and P.V.—Civil Administration.



No. 62-B.—ACCOUNT of CAPITAL OUTLAY on INDUSTRIAL DEVELOPMENT Outside the REVENUE ACCOUNT during and to end of the year 1945-46.

	Central Government.	Government of Madras.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Govt. of North-West Frontier Province.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Investments in Government Commercial Undertakings—</b>						
Fertilizer Factory Sindri . . . . .	19,34,833	..	..	..	..	..
Cinchona Plantation . . . . .	..	7,42,111	..	..	..	..
Manufacture of Vegetable ghee . . . . .	..	10,310	..	..	..	..
The Radio and Electricals, Ltd, Madras.	..	7,00,000	..	..	..	..
Demonstration Weaving Factory, Shabdara . . . . .	..	..	..	..	—13,101	..
Fertilizers and Chemicals, Travancore, Ltd. . . . .	..	15,00,000	..	..	..	..
Model Tannery . . . . .	..	..	..	..	1,941	..
Development Programme. . . . .	..	..	1,10,995	..	..	..
<b>Total Expenditure during 1945-46 . . . . .</b>	<b>19,34,833</b>	<b>29,52,421</b>	<b>1,10,995</b>	<b>..</b>	<b>—11,160</b>	<b>..</b>
<b>Deduct—Amount financed from Ordinary Revenues (Authorised) . . . . .</b>	<b>..</b>	<b>22,10,310</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>Net Expenditure outside the Revenue Account during 1945-46</b> { Voted Authorised	<b>19,34,833</b>	<b>7,42,111</b>	<b>1,10,995</b>	<b>..</b>	<b>—11,160</b>	<b>..</b>
<b>Total Expenditure to end of 1945-46 . . . . .</b>	<b>19,34,833</b>	<b>60,29,230</b>	<b>1,10,995</b>	<b>(a) 1,68,673</b>	<b>8,23,905</b>	<b>(b) 2,00,000</b>
<b>Deduct—Expenditure financed from Ordinary Revenues . . . . .</b>	<b>..</b>	<b>22,10,310</b>	<b>..</b>	<b>..</b>	<b>5,01,662</b>	<b>(c)</b>
<b>Net Expenditure outside the Revenue Account.</b>	<b>19,34,833</b>	<b>38,18,920</b>	<b>1,10,995</b>	<b>1,68,673</b>	<b>3,22,243</b>	<b>(c) 2,00,000</b>

(a) Represents capital outlay on the Wood Working Institute, Bareilly, which was transferred to this head from "52-A—Capital Outlay on Forests" in 1926-27.

(b) Represents investments in the Preference shares of the Frontier Sugar Mills and Distillery, Ltd., Mardan.

(c) The progressive Capital Outlay financed from Ordinary Revenues has been transferred to Capital Outlay outside the Revenue Account without financial adjustment.

**XXXIII and 44.—Aviation.**

Receipts and Expenditure in connection with Civil aviation appear under these heads. Military aviation is dealt with under 'Defence Services'. Expenditure connected with the Aerial mail service is taken to 'Posts and Telegraphs'. Expenditure on buildings, aerodromes, landing grounds and other works connected with civil aviation in India, of which the administrative control has been transferred from the Public Works Department to the Director of Civil Aviation in India, is recorded under this head. The charges debited to the head "Special Services and Miscellaneous Expenditure" include payments to Posts and Telegraphs Department for wireless services.

**CAPITAL EXPENDITURE.**

**44-A.—Capital Outlay on Civil Aviation within the Revenue Account.**

**72-A.—Capital Outlay on Civil Aviation outside the Revenue Account.**

These capital major heads have been opened in the accounts for exhibition of the capital expenditure incurred on the development of civil aviation.

Except in the case of expenditure from the Fund for 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".

Expenditure of a capital nature met from the Fund for the Development of Civil Aviation is recorded under the head "44-A—Capital Outlay on Civil Aviation", an equivalent amount being transferred from the Fund in the Deposit Section of accounts as a deduct entry. Expenditure which is debitable to Revenue Account falls under the major head "44—Aviation".

No. 63.—ACCOUNT of RECEIPTS under CIVIL AVIATION during the year ended 31st March 1946.

<b>CENTRAL GOVERNMENT.</b>		Rs.
Aviation Receipts . . . . .		10,85,198
Receipts in England—		
High Commissioner . . . . .		1,333
Loss or gain by exchange . . . . .		2
		10,86,533
	<b>Deduct—Refunds . . . . .</b>	<b>46</b>
	<b>Total Receipts of the Central Government . . . . .</b>	<b>10,86,487</b>
<b>PROVINCIAL GOVERNMENTS.</b>		
<b>Government of Bihar—Aviation Receipts . . . . .</b>		<b>581</b>
	<b>Total Receipts of the Provincial Governments . . . . .</b>	<b>581</b>
	<b>Total Receipts under Civil Aviation . . . . .</b>	<b>10,87,068</b>

No. 63-A.—ACCOUNT of EXPENDITURE on CIVIL AVIATION during the year ended 31st March 1946.

No. 63-B.—ACCOUNT of CAPITAL OUTLAY on CIVIL AVIATION during and to end of the year 1945-46.

CENTRAL GOVERNMENT.	Rs.
Direction, Operation and Inspection . . . . .	12,44,042
Grants for Aviation purposes . . . . .	9,16,877
Special Grants-in-aid from the additional tax on petrol consumed for aviation purposes . . . . .	94,883
Appropriation to Civil Aviation Fund . . . . .	3,00,000
Deduct—Amount met from Civil Aviation Fund . . . . .	94,883
Works . . . . .	(a)2,72,336
Special Services and Miscellaneous expenditure . . . . .	10,88,782
Charges in England—	
High Commissioner—	
Leave salaries and deputation pay . . . . .	96,469
Sterling Overseas Pay . . . . .	28,042
Stores for India . . . . .	11,533
Other charges . . . . .	5,708
Loss or gain by exchange . . . . .	257
<b>Total Expenditure of the Central Government</b>	<b>(b) 39,64,046</b>
<b>PROVINCIAL GOVERNMENTS.</b>	
<b>Government of Bihar.</b>	
Works . . . . . (Authorised) . . . . .	1,67,413
<b>Government of Orissa.</b>	
Works . . . . . (Authorised) . . . . .	1,213
<b>Total Expenditure of the Central and Provincial Governments.</b>	<b>41,32,672</b>

	Expenditure during the year.	Expenditure to end of the year.
<b>CENTRAL GOVERNMENT.</b>	Rs.	Rs.
<b>A.—Civil Aviation—</b>		
Works . . . . .	3,63,902	2,39,71,330
Equipment . . . . .	8,230	9,75,741
Establishment . . . . .	32,681	4,29,434
<b>Total Civil Aviation</b>	<b>4,04,813</b>	<b>2,53,76,505</b>
<b>B.—Meteorological—</b>		
Works . . . . .	862	6,75,407
Equipment . . . . .	..	6,718
<b>Total Meteorological</b>	<b>862</b>	<b>6,82,125</b>
Charges in England—		
High Commissioner . . . . .	3,961	71,791
Loss or gain by exchange . . . . .	7	91
Deduct—Receipts and Recoveries on Capital Account . . . . .	..	5,30,655
<b>GRAND TOTAL</b>	<b>4,09,643</b>	<b>2,55,99,857</b>
Deduct—Amount met from the Fund for the Development of Civil Aviation . . . . .	4,09,643	2,11,96,472
<b>Net outlay within the Revenue Account</b>	<b>..</b>	<b>42,63,955</b>
<b>Net Outlay outside the Revenue Account</b>	<b>..</b>	<b>2,20,420</b>
<b>PROVINCIAL GOVERNMENTS.</b>		
<b>Government of Madras.</b>		
<b>A.—Civil Aviation—</b>		
Works . . . . .	..	23,387
Deduct—Amount Financed from Ordinary Revenues . . . . .	..	23,387
<b>Net Expenditure outside the Revenue Account</b>	<b>..</b>	<b>..</b>

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.

This capital major head has been opened in the accounts for the exhibition of the Capital expenditure incurred on the development of Broadcasting.

	Works.	Main-tenance of Aero-dromes, etc.	Other charges.	TOTAL.
(a) Comprises—	Rs.	Rs.	Rs.	Rs.
Delhi . . . . .	199	29,612	2,281	32,092
Madras . . . . .	1,994	46,654	—7	48,641
Bombay . . . . .	904	61,420	—14,583	47,741
Bengal . . . . .	1,758	32,679	21,250	55,687
United Provinces . . . . .	6,550	58,731	2,450	67,731
Punjab . . . . .	1,790	38,090	267	40,147
Bihar . . . . .	120	8,325	..	8,445
Sind . . . . .	1,924	3,08,884	1,650	3,12,458
Less amount recovered from other Government Departments.	..	..	..	3,40,606
<b>Total</b>	<b>15,239</b>	<b>5,84,395</b>	<b>13,308</b>	<b>2,72,336</b>

No. 64.—ACCOUNT of RECEIPTS under BROADCASTING during the year ended 31st March 1946.

CENTRAL GOVERNMENT.	Rs.
Licence fees . . . . .	20,93,084
Other receipts . . . . .	13,86,139
Receipts in England—	
High Commissioner . . . . .	20,603
Loss or gain by exchange . . . . .	36
	34,99,862
Deduct—Refunds . . . . .	4,524
<b>Total Receipts under Broadcasting</b>	<b>34,95,338</b>

Rs.  
(b) Non-voted . . . . . 10,269  
Voted . . . . . 39,53,777

F. and FF.—Civil Administration.

## No. 64-A.—ACCOUNT of EXPENDITURE on BROADCASTING during the year ended 31st March 1946.

## No. 64-B.—ACCOUNT of CAPITAL OUTLAY on BROADCASTING within the Revenue Account during and to end of the year 1945-46.

—	Central Government.	Government of North-West Frontier Province.	Total.	—	Expenditure during the year.	Expenditure to end of the year.
	Rs.	Rs.	Rs.		Rs.	Rs.
Headquarters Establishment . . . . .	5,82,291	..	5,82,291	<b>Central Government.</b>		
Broadcasting Stations . . . . .	49,30,448	..	49,30,448	Works . . . . .	3,78,715	65,83,923
Other charges . . . . .	20,29,043	2,000	20,31,043	Equipment . . . . .	96,140	49,88,358
				Installation Department . . . . .	1,10,963	8,85,434
Charges in England—				<i>Deduct—Receipts and Recoveries on Capital Account . . . . .</i>	<i>4,89,973</i>	<i>43,47,958</i>
<i>High Commissioner—</i>				Charges in England—		
Leave salaries and deputation pay . . . . .	27,911	..	27,911	<i>High Commissioner—</i>		
Stores for India . . . . .	2,02,655	..	2,02,655	Stores for India . . . . .	..	5,30,818
Other charges . . . . .	966	..	966	Loss or gain by exchange . . . . .	..	924
Loss or gain by exchange . . . . .	403	..	403			
<b>Total Expenditure on Broadcasting.</b>	<b>77,73,717</b>	<b>2,000</b>	<b>77,75,717</b>	<b>Total . . . . .</b>	<b>95,845</b>	<b>86,41,499</b>
Non-voted . . . . .	4,303	..		<i>Deduct—Amount met from the Fund for the Development of Broadcasting.</i>	<i>95,845</i>	<i>83,41,499</i>
Voted . . . . .				Amount financed from Ordinary Revenues . . . . .	..	3,00,000
Authorised . . . . .	77,69,414	2,000				

**XXXV and 46.—Indian Stores Department.**

The Indian Stores Department was constituted in order to effect economical purchases of stores in India on behalf of all Departments of the Central Government and Local Administrations, as well as of such Provincial Governments Company-worked Railways, Port Trusts, Corporations and Municipalities and similar quasi-public bodies and Indian States as might desire to avail themselves of its services. It also undertook the inspection of stores purchased by various Departments of Government and Railways direct. It held no stocks of stores of any kind. On receipt of an indent, supply was arranged for either by placing separate orders for the stores with firms in India or by combining the demand with others for compliance under a 'running' or 'rate' contract. The Department levied a charge of 1 per cent. for purchase and 1 per cent. for inspection or 2 per cent. in all on the total cost of orders placed through its agency. In the case of inspections and tests of stores not purchased through the Indian Stores Department it levied inspection and testing fees at the rates prescribed by the Central Government. The Department also encouraged and rendered considerable assistance to, Indian Industries both directly by way of advice to manufacturers and by assisting them to find markets for their products. With effect from the 1st August 1941, however, the Department has ceased to exist as a separate entity and all its receipts and charges after that date are classified as pertaining to the Department of Supply. There have been, therefore, no receipts or charges of this Department since 1942-43. Accounts Nos. 65 and 65-A as they stood upto 1941-42, have therefore been deleted.

After the outbreak of the War, the Department handled a large number of orders from His Majesty's Government and the Dominions. In such cases, departmental charges were levied at the usual rates of  $1\frac{1}{2}$  per cent. for purchase and  $1\frac{1}{2}$  per cent. for inspection, except in the case of Jute purchases for His Majesty's Government, where a specially reduced rate of  $1\frac{1}{4}$  per cent. for purchase and inspection combined was levied. With effect from September 1940, however, no departmental charges or testing fees were recovered on stores intended for his Majesty's Government or for the Defence Services in India, but the Indian Stores Department received an annual credit from the Defence Department equivalent to the average receipts realised from this source during the three years ending 1938-39. The annual credit in respect of the year 1941-42 was, however, afforded to the Supply Department instead of to the Indian Stores Department, as the adjustment was made after 1st August 1941.

**XXXVI and 47.—Miscellaneous Departments.**

Under this head is shown the residue of the departments constituting the Civil Administration of the country. The various items classified under the four groups "Labour and Emigration", "Inspections and Tests", "Statistics" and "Miscellaneous", are enumerated in Account No. 66. The expenditure on account of the Decennial Census is classified under a separate minor head "Census" under the group "Statistics".

No. 65.—ACCOUNT of RECEIPTS from MISCELLANEOUS DEPARTMENTS during the year ended 31st March 1946.

	Central Government.	Government of Coorg.	PROVINCIAL GOVERNMENTS.										Total.	
			Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.		Government of Sind.
<b>Labour and Emigration—</b>	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Emigration fees . . . . .	(a) 1,16,952	..	..	..	..	(a) 167	..	..	..	..	..	(a) 150	..	1,17,269
Licence fees under the Labour Recruitment Control Order, 1944	7,798	..	..	..	..	..	..	..	..	..	..	..	..	7,798
Fees for the Registration of Trade Unions . . . . .	96	..	1,075	638	..	171	8,112	635	111	64	..	32	45	10,979
<b>Miscellaneous—</b>														
Registration of Accountants . . . . .	90,020	..	..	..	..	..	..	..	..	..	..	..	..	90,020
Examination fees . . . . .	1,65,837	2,884	8,81,618	38,897	41,327	65,851	17,428	10,833	3,544	15,053	378	4,199	6,701	12,52,548
Patent fees . . . . .	3,59,405	..	..	..	..	..	..	..	..	..	..	..	..	3,59,405
Sale of stores and materials . . . . .	236	..	..	5,640	..	..	563	..	..	..	..	..	..	6,439
Fees for the inspection of Steam Boilers . . . . .	12,104	..	74,970	1,39,682	1,89,164	1,12,783	73,248	1,49,042	53,048	39,472	1,130	..	16,728	8,61,369
Fees for the Deposit and Registration of Trade Marks . . . . .	2,95,287	..	..	..	..	..	..	..	..	..	..	..	..	2,95,287
Registration of Joint Stock Companies . . . . .	10,93,433	..	..	..	..	..	..	..	..	..	..	..	..	10,93,433
Administration of Indian Partnership Act, 1932 . . . . .	94	..	7,802	7,058	4,304	5,782	3,684	439	1,139	567	350	201	1,323	32,753
Fees realised under the Insurance Act, 1938 . . . . .	3,45,309	..	..	..	..	..	..	..	..	..	..	..	..	3,45,309
Imperial Dairy Department . . . . .	70,276	..	..	..	..	..	..	..	..	..	..	..	..	70,276
Fire Service . . . . .	3,60,682	..	44,589	..	..	..	..	..	..	..	..	..	..	4,05,251
Government Transport Service . . . . .	..	..	..	10,57,111	..	..	..	..	..	..	..	..	..	10,57,111
Miscellaneous . . . . .	1,57,71,446	500	99,542	46,03,791	21,808	81,091	5,53,630	1,08,961	24,445	5,949	414	1,884	2,195	2,12,75,435
<b>Receipts in England—</b>														
High Commissioner . . . . .	1,001	..	4	..	..	..	..	..	..	..	..	..	..	1,005
Loss or gain by exchange . . . . .	2	..	..	..	..	..	..	..	..	..	..	..	..	2
	1,86,89,977	3,384	11,09,580	58,50,827	2,56,603	2,65,845	6,58,665	2,69,910	82,287	61,105	2,270	6,246	26,990	2,72,81,689
<i>Deduct—Refunds</i>	44,043	..	7,855	6,39,994	2,328	6,622	1,424	3,635	674	2,616	325	17	3,094	7,12,657
<b>Total Receipts under Miscellaneous Departments</b>	1,86,45,934	3,384	11,01,695	52,10,833	2,54,275	2,59,223	6,55,241	2,66,275	81,613	58,489	1,945	6,229	23,896	2,65,69,032

	Central Government	Government of United Provinces	Government of Orissa
(a) Internal	Rs. 3,100	Rs. 167	Rs. 150
External	1,13,852	—	—
<b>Total</b>	<b>1,16,952</b>	<b>167</b>	<b>150</b>

	Central Government.	Government of Coorg.	PROVINCIAL GOVERNMENTS.										Total.	
			Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.		Government of Sind.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Labour and Emigration—</b>														
Emigration . . . . .	(a)7,29,419	..	..	..	..	..	..	..	..	..	..	..	..	7,29,419
Inspector of Factories . . . . .	264	..	1,44,833	2,07,972	1,50,613	87,929	45,185	48,346	27,525	31,958	2,369	5,359	20,566	7,72,919
Labour . . . . .	12,91,001	..	40,33,055	4,32,658	2,11,179	2,91,473	7,277	1,35,860	39,719	40,268	..	27	48,819	65,31,336
<b>Total</b>	<b>20,20,684</b>	<b>..</b>	<b>41,77,888</b>	<b>6,40,630</b>	<b>3,61,792</b>	<b>3,79,402</b>	<b>52,462</b>	<b>1,84,206</b>	<b>67,244</b>	<b>72,226</b>	<b>2,369</b>	<b>5,386</b>	<b>69,385</b>	<b>80,33,674</b>
<b>Inspections and Tests—</b>														
Explosives . . . . .	3,05,989	..	..	..	..	..	32	..	..	..	97	..	..	3,06,118
Inspector of Steam Boilers . . . . .	33,581	200	81,280	1,43,379	1,24,630	62,032	52,859	1,00,373	49,337	50,493	..	..	23,054	7,21,218
<b>Total</b>	<b>3,39,570</b>	<b>200</b>	<b>81,280</b>	<b>1,43,379</b>	<b>1,24,630</b>	<b>62,032</b>	<b>52,891</b>	<b>1,00,373</b>	<b>49,337</b>	<b>50,493</b>	<b>97</b>	<b>..</b>	<b>23,054</b>	<b>10,27,336</b>
<b>Statistics—</b>														
Bureau of Commercial Intelligence including Statistics . . . . .	14,33,854	..	..	..	..	..	..	..	..	..	..	..	..	14,33,854
Census . . . . .	67,929	..	..	..	..	..	..	..	..	..	..	..	..	67,929
Gazetteer and Statistical Memoirs . . . . .	..	..	..	..	..	..	..	..	100	..	750	..	..	850
Provincial Statistics . . . . .	..	..	20,695	10,928	26,581	..	5,445	12,29,850	2,025	313	941	1,67,004	..	14,63,782
<b>Total</b>	<b>15,01,783</b>	<b>..</b>	<b>20,695</b>	<b>10,928</b>	<b>26,581</b>	<b>..</b>	<b>5,445</b>	<b>2,29,850</b>	<b>2,025</b>	<b>413</b>	<b>941</b>	<b>1,67,754</b>	<b>..</b>	<b>29,66,415</b>
<b>Miscellaneous—</b>														
Registration of Accountants . . . . .	24,836	..	..	..	..	..	..	..	..	..	..	..	..	24,836
Preservation and translation of ancient manuscripts . . . . .	..	..	..	3,000	5,950	3,075	..	..	5,601	..	..	..	..	17,628
Superintendent of Insurance . . . . .	4,39,015	..	..	..	..	..	..	..	..	..	..	..	..	4,39,015
Examinations . . . . .	3,171	212	5,19,522	16,434	29	..	10,373	3,919	500	..	1,048	1,411	4,297	5,60,916
Imperial Library . . . . .	83,304	..	..	..	..	..	..	..	..	..	..	..	..	83,304
Controller of Patents and Designs . . . . .	2,08,720	..	..	..	..	..	..	..	..	..	..	..	..	2,08,720
Indian War Memorial . . . . .	5,073	..	..	..	..	..	..	..	..	..	..	..	..	5,073
Registrar of Joint Stock Companies . . . . .	2,58,614	..	..	..	..	..	..	..	..	..	..	..	..	2,58,614
Registrar of Trade Marks . . . . .	4,37,307	..	..	..	..	..	..	..	..	..	..	..	..	4,37,307
Transfer to the Coal Production Fund . . . . .	2,63,40,846	..	..	..	..	..	..	..	..	..	..	..	..	2,63,40,846
Transfer to the Coal Mines Labour Welfare Fund . . . . .	57,62,570	..	..	..	..	..	..	..	..	..	..	..	..	57,62,570
Scheme for the Improvement of Production, Marketing and Distribution of coal and coke—														
Bonus to colliery owners . . . . .	62,64,130	..	..	..	..	..	..	..	..	..	..	..	..	62,64,130
Deficit on scheme for the provision of Colliery Labour . . . . .	97,96,109	..	..	..	..	..	..	..	..	..	..	..	..	97,96,109



## Sections G. and GG.—Currency and Mint.

Revenue Rs. 16,74,94,368.

 Expenditure { Within the Revenue Account Rs. 1,51,48,079  
 Outside the Revenue Account Rs. 2,65,471

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.	
				Major Head Total.	
				Revenue.	Expenditure.
Currency . . . . .	67	Receipts . . . . .	222	Rs. 15,18,62,731	Rs. . . . .
„ . . . . .	67-A	Expenditure . . . . .	222	..	40,16,442
Mint . . . . .	68	Receipts . . . . .	224	1,56,31,67	..
„ . . . . .	68-A	Expenditure . . . . .	224	..	1,11,31,637
„ . . . . .	69	Statement of Appropriation of Profit on Bronze, Copper and Nickel Coinage Accounts.	224	..	..
		TOTAL . . . . .		16,74,94,368	1,51,48,079
		Capital Account outside the Revenue Account.			
Currency Capital Account outside the Revenue Account.	67-B	Currency Capital Outlay . . . . .	223	..	2,65,471

## 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 head "77—Currency Capital Account 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 304—305.

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.
- (7) Loss or gain by exchange.

## EXPENDITURE.

- (8) Currency Note Press.
- (9) Miscellaneous.
- (10) Charges in England.
- (11) Loss or gain by exchange.

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. The share of Bank profits payable to the Government of Burma under the provisions of Paragraph 2 (3) of Part IV of the India and Burma (Burma Monetary Arrangements) Order, 1937, is taken in reduction of profits under this head. No adjustment on this account has however been made with the Government of Burma since 1942-43.

## No. 67.—ACCOUNT of RECEIPTS of the CURRENCY DEPARTMENT for the year ended 31st March 1946.

CENTRAL GOVERNMENT.	Rs.
Share of Surplus Profits of the Reserve Bank . . . . .	14,69,26,894
Currency Note Press . . . . .	48,08,195
Value of old Currency Notes assumed to be no longer in circulation . . . . .	1,29,230
Value of unclaimed Currency Notes . . . . .	2,001
Miscellaneous . . . . .	4,894
	15,18,71,214
Deduct—Refunds . . . . .	8,483
<b>Total Receipts under Currency . . . . .</b>	<b>15,18,62,731</b>

## No. 67-A.—ACCOUNT of EXPENDITURE of the CURRENCY DEPARTMENT for the year ended 31st March 1946.

CENTRAL GOVERNMENT.	Rs.
Currency Note Press—	
1. Capital Account . . . . .	(a) —1,26,110
2. Revenue Account—	
(i) Working Expenses . . . . .	(b) 32,61,830
(ii) Interest on Capital . . . . .	2,40,061
Miscellaneous . . . . .	6,40,661
<b>Total Expenditure under Currency . . . . .</b>	<b>40,16,442</b>
Non-voted . . . . .	2,63,831
Voted . . . . .	37,52,611

(a) Includes Rs. 1,11,924 on account of charges in England and Rs. 195 on account of exchange thereon.

(b) Includes Rs. 1,11,980 on account of Depreciation adjusted in reduction of Capital (*vide* Account No. 67-B) and Rs. 15,25,026 and Rs. 2,652 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 Commercial Appendix to the Central Government (Civil) Appropriation Report containing accounts and reviews of Government Commercial Concerns.

The cost of securities worth rupees five crores transferred to the Reserve Bank of India on 1st April 1935 under Section 46 of the Reserve Bank of India Act, including the loss of Rs. 18,99,269 involved in their transfer, and the contribution of Rs. 2,65,471 to the International Monetary Fund and the International Bank made in 1945-46, have been taken to this head.

## No. 67-B.—ACCOUNT of CURRENCY CAPITAL OUTLAY outside the REVENUE ACCOUNT during and to end of the year 1945-46.

Heads of Account.	Expenditure during the year.	Expenditure to end of the year.
<b>CENTRAL GOVERNMENT.</b>	Rs.	Rs.
<b>INDIA GENERAL.</b>		
Payments to the Reserve Bank of India under Section 46 of the Reserve Bank of India Act	..	5,18,99,269
Miscellaneous—Contribution to the International Monetary Fund and International Bank	2,65,471	2,65,471
<b>Bombay.</b>		
<b>Currency Note Press—</b>		
Land	..	12,678
Buildings	97,260	22,40,527
Plant and Machinery	— 2,25,946	7,90,872
Minor Equipments	1,175	75,789
Miscellaneous	1,253	48,554
Deduct—Depreciation	1,11,980	13,81,393
<b>Charges in England—</b>		
High Commissioner	1,11,924	6,86,896
Loss or gain by exchange	195	1,816
<b>TOTAL</b>	<b>—1,26,110</b>	<b>24,75,739</b>
Deduct—Expenditure financed from Ordinary Revenues	—1,26,110	8,28,434
Net Expenditure outside the Revenue Account: Currency Note Press	..	16,47,305
<b>Total Currency Capital Outlay</b>	<b>2,65,471</b>	<b>5,33,12,045</b>

## 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. 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 Lahore Mints appear in the Mint Administration Report.

## REVENUE.

2. *Profits on circulation of nickel, bronze and copper coins.*—The profits on the net amounts of nickel, bronze and copper coins passed into circulation during any year less the net loss on the sale of metal and destruction of old coins and the share payable to the Government of Burma under the provisions of Paragraph 4 (2) of Part IV of the India and Burma (Burma Monetary Arrangements) Order, 1937, 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. 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 1945-46 being Rs. 74,47,938, an equivalent amount has been transferred from the suspense head, bringing the total amount of transfer to Revenue to Rs. 1,19,47,938. 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'.



## No. 68.—ACCOUNT of RECEIPTS of the MINTS in India, for the year ended 31st March 1946.

	Calcutta.	Bombay.	Lahore.	Total.
	Rs.	Rs.	Rs.	Rs.
Profit from circulation of Nickel, Bronze and Copper coins . . . . .	1,19,47,938	..	..	1,19,47,938
Fees for coining dollars, etc. . . . .	5,45,044	4,46,693	..	9,91,737
Assay Fees . . . . .	..	41,240	..	41,240
Miscellaneous . . . . .	6,01,864	19,71,776	77,547	26,51,187
	1,30,94,846	24,59,709	77,547	1,56,32,102
<i>Deduct—Refunds</i> . . . . .	..	187	278	465
<b>Total Receipts under Mints</b> . . . . .	1,30,94,846	24,59,522	77,269	1,56,31,637

## No. 68-A.—ACCOUNT of EXPENDITURE of the MINTS in India, for the year ended 31st March, 1946.

	Calcutta.	Bombay.	Lahore.	Total.
	Rs.	Rs.	Rs.	Rs.
Mint Masters' Establishment and Contingencies . . . . .	27,80,338	32,19,673	18,16,518	78,10,529
Loss on Coinage . . . . .	..	3,648	..	3,648
Purchase of Local Stores . . . . .	9,88,589	8,56,837	11,79,063	30,24,489
Works . . . . .	1,12,676	53,413	50,016	2,16,105
Charges in England—				
<i>Secretary of State—</i>				
Other charges . . . . .	1,320	..	..	1,320
<i>High Commissioner—</i>				
Leave salaries and deputation pay . . . . .	38,600	..	..	38,600
Allotment of pay of officers . . . . .	5,506	..	..	5,506
Sterling Overseas Pay . . . . .	10,128	..	..	10,128
Stores for India . . . . .	21,174	..	..	21,174
Loss or gain by exchange . . . . .	133	5	..	138
<b>Total Expenditure under Mint</b> . . . . .	39,58,464	41,27,576	30,45,597	1,11,31,637
			Non-voted	1,34,845
			Voted	1,09,96,792

## No. 69.—STATEMENT showing the APPROPRIATION of the PROFIT on the CIRCULATION of BRONZE, COPPER and NICKEL COINS during the year ended 31st March 1946.

	Bronze and Copper Coinage Account.		Nickel Coinage Account.	
	Rs.		Rs.	
<b>Account of Coins</b>				
(1) Balance in Depots and Mints on 1st April 1945 . . . . .	12,75,108		2,78,11,704	
(2) New Coinage during the year . . . . .	67,88,031		4,32,63,500	
(3) Passed into circulation during the year . . . . .	51,63,245		4,27,85,025	
(4) Balance in Depots and Mints on 31st March 1946 . . . . .	28,99,894		2,82,90,179	
<b>Account of Profit</b>				
(5) Balance being the unappropriated profit on 1st April 1945 . . . . .	8,71,016		2,55,96,867	
(6) Gross profit on coinage during the year . . . . .	37,05,897		3,95,03,259	
(7) Total for Appropriation . . . . .	45,76,913		6,51,00,126	
(8) Profit on coins passed into circulation during the year . . . . .	29,30,834		3,91,88,217	
(9) Balance being the unappropriated profit on 31st March 1946 . . . . .	16,46,079		2,59,11,909	
<b>Profit Appropriated to Suspense</b>				
Profit on coins passed into circulation as in line (8) above . . . . .	29,30,834		3,91,88,217	
Less profit payable to Burma . . . . .	82,136		47,62,623	
	28,48,698		3,44,25,594	
<i>Deduct—Loss on destruction of coins, etc.</i> . . . . .	2,250		22,12,143	
Net Profit credited to "P.—Deposits and Advances—Part IV—Suspense—Suspense Accounts" . . . . .	28,46,448		3,22,13,451	

**Section H—Civil Works and Miscellaneous Public Improvements (Financed from Ordinary Revenues).**  
**Revenue, Rs. 4,38,18,427. Expenditure, Rs. 18,97,73,984.**

Major Head.	No. of Account.	Detail of Accounts.	AMOUNT OF EACH ACCOUNT.		
			Page.	MAJOR HEAD TOTAL.	
				Revenue.	Expenditure.
Civil Works . . . . .	70	Receipts—Central and Provincial . . . . .	226	Rs. 4,21,54,437	Rs. ..
“ “ . . . . .	70-A	Expenditure—Central . . . . .	227	..	1,38,39,957
“ “ . . . . .	70-B	Expenditure—Provincial . . . . .	228	..	17,49,37,410
Bombay Development Scheme . . . . .	71	Receipts—Provincial . . . . .	229	16,63,940	..
“ “ “ . . . . .	71-A	Expenditure—Provincial . . . . .	229	..	9,96,617
		TOTAL . . . . .		4,38,18,427	18,97,73,984

**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 Provincial Governments used to execute works not only on their own behalf but on behalf of the Central Government also; and the revenue and expenditure connected with such works were accounted for directly in the Central section of the major heads “ XXXIX and 50—Civil Works ”. With effect from 1st April 1940, in Madras, Bombay, Bengal, Bihar and Sind, and from 1st April 1941, in the United Provinces and the Punjab, Central Civil Works have been transferred to the Central Public Works Department and are accounted for by the Accountant General, Central Revenues, under the above heads. In a few cases, however, such as works executed in the Tribal Areas or on behalf of the Military Engineer Services which have a separate budget, the Railway and the Posts and Telegraphs Departments, which are commercial departments, and the Archæological 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 additions to existing works, as well as repairs to newly purchased or previously abandoned buildings which may be necessary before they can be brought into use. It also includes all substitution of one variety of work for another such as that of a tiled for a thatched roof to a building, where the new work represents a genuine increase in the permanent value of the property as an asset. The sub-head ‘ Repairs ’ covers all operations, other than new works, which are necessary in order to maintain in proper condition works which are in ordinary use.

6. The expenditure on ‘ Establishment ’ and ‘ Tools and Plant ’ is recorded under separate sub-heads for the Civil Works as a whole. The recorded expenditure is a rough approximation only, as Public Works establishments are generally joint establishments employed on works accounted for under two or more heads of accounts. The establishment expenditure of a Public Works division or office is in the first instance recorded under the single major head under which the division or office is classified for the purpose. Recoveries are effected at prescribed rates from other departments, etc., when the cost of the work is debitable to those departments, or to other Governments or Local Bodies in respect of works executed on their behalf; the residual amount being distributed at the end of the year amongst the various accounts which record the expenditure of the Public Works Department, generally in proportion to the works expenditure under each head affected. Any special establishment which is wholly employed on a work is, however, entirely debited to that work and is not included in these calculations. Similarly the cost of purely revenue establishments employed entirely on the management of irrigation or navigation works and the like or on the assessment, etc., of connected revenue, is debited direct to the Irrigation revenue account.

Similar remarks apply to the expenditure on account of ordinary Tools and Plant used in the Public Works Department. The cost of special Tools and Plant, by which is meant tools, plant or machinery obtained to meet the special requirements of a particular work or project, is treated as a direct debit to the work or project concerned.

7. The expenditure under ‘ Grants-in-aid ’ represents contributions given to Local Bodies for construction of buildings, communications and allied works of lasting public utility.

8. The head "Block grant for transfer to Central Road Fund" records the annual lump grant from Central Revenues to the Central Road Fund (see Explanatory Note to Account No. 102 on page 308). Subventions are made from this Fund to Provincial Governments and other Administrations for expenditure on schemes of road development and other objects mentioned in the Note on page 308. The actual expenditure on the construction and maintenance of roads, etc., financed from these subventions by Provincial Governments is included in Account

No. 70-B., a corresponding amount being shown as revenue receipts of the Provincial Governments in Account No. 70. A similar procedure of accounting is also followed in the case of subventions from the Fund for expenditure in areas under the administration of the Central Government, with the difference that the amount corresponding to expenditure financed from these subventions is taken in reduction of expenditure in Account No. 70-A.

No. 70.—ACCOUNT of CENTRAL and PROVINCIAL RECEIPTS under CIVIL WORKS for the year ended 31st March 1946.

Heads of Revenue.	Central Government.	Government of Coorg.	PROVINCIAL GOVERNMENTS.										Total.	
			Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.		Government of Sind.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Rents . . . . .	51,61,846	11,907	9,22,834	6,54,895	6,10,152	1,06,682	5,88,068	6,82,601	4,61,541	2,23,692	1,46,408	1,04,943	2,37,098	99,13,267
Ferry Receipts . . . . .	47,873	..	..	60,626	..	14,72,433	670	..	1,95,127	1,52,729	1,20,720	220	..	20,50,398
Tolls on Roads . . . . .	..	..	..	7,671	56,107	7,100	..	..	66,815	75,456	..	34,091	24,850	2,72,090
Receipts from Workshops . . . . .	..	..	46,945	61,364	..	..	..	..	..	..	..	..	18,253	1,26,562
Recoveries of expenditure . . . . .	2,48,839	18,699	13,93,978	1,57,638	1,03,146	37,124	1,57,251	80,501	50,504	3,16,284	34,955	95,863	63,274	27,58,056
Transfers from the Fund for Orissa and Sind Buildings . . . . .	..	..	..	..	..	..	..	..	..	..	..	25,006	..	25,006
Transfers from Central Road Fund (a) . . . . .	..	22,468	17,08,310	21,49,842	19,47,555	24,47,497	8,09,557	26,73,453	3,26,741	1,96,947	4,32,697	1,02,038	13,82,087	1,41,99,192
Transfers from the Deposit Account of grants for Economic Development and Improvement of rural areas . . . . .	..	311	..	..	..	..	..	..	..	9,588	..	..	..	9,899
Miscellaneous . . . . .	24,00,112	3,043	8,16,472	12,92,146	2,72,169	39,37,798	18,30,811	5,40,471	9,76,182	3,38,384	76,036	47,622	5,79,849	1,31,11,095
Receipts in England—														
High Commissioner . . . . .	364	..	..	..	..	..	..	1,179	..	..	..	800	..	2,343
Loss or gain by exchange . . . . .	1	..	..	..	..	..	..	2	..	..	..	1	..	4
<b>Total . . . . .</b>	<b>78,59,035</b>	<b>56,428</b>	<b>48,88,539</b>	<b>43,84,182</b>	<b>29,89,129</b>	<b>80,08,634</b>	<b>33,86,357</b>	<b>39,78,207</b>	<b>20,76,910</b>	<b>13,13,080</b>	<b>8,10,816</b>	<b>4,10,584</b>	<b>23,06,011</b>	<b>4,24,67,912</b>
<b>Deduct—Refunds . . . . .</b>	<b>68,782</b>	<b>22</b>	<b>42,314</b>	<b>7,737</b>	<b>11,752</b>	<b>3,745</b>	<b>27,461</b>	<b>2,422</b>	<b>25,845</b>	<b>21,163</b>	<b>1,105</b>	<b>3,176</b>	<b>97,601</b>	<b>3,13,425</b>
<b>Total Central and Provincial Receipts from Civil Works . . . . .</b>	<b>77,90,253</b>	<b>56,406</b>	<b>48,46,225</b>	<b>43,76,445</b>	<b>29,77,377</b>	<b>80,04,889</b>	<b>33,58,896</b>	<b>39,75,785</b>	<b>20,51,065</b>	<b>12,91,617</b>	<b>8,09,711</b>	<b>4,07,408</b>	<b>22,08,410</b>	<b>4,21,54,487</b>

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

No. 70-A.—ACCOUNT of EXPENDITURE on CIVIL WORKS (financed from Ordinary Revenues) of the CENTRAL GOVERNMENT during the year ended 31st March 1946.

	Rs.
<b>ORIGINAL WORKS—</b>	
Buildings . . . . .	86,23,135
Communication . . . . .	9,09,039
Miscellaneous . . . . .	—66,355
<b>REPAIRS—</b>	
Buildings . . . . .	90,13,918
Communication . . . . .	29,21,528
Miscellaneous . . . . .	6,19,303
<b>Total Original Works and Repairs</b>	<b>2,20,20,568</b>
Establishment . . . . .	41,87,716
Tools and Plant . . . . .	3,74,636
Grants-in-aid . . . . .	15,22,879
Suspense . . . . .	—1,95,45,540
Block grant for transfer to Central Road Fund . . . . .	60,00,000
<i>Deduct</i> —Amount met from Central Road Fund . . . . .	(a) 5,73,291
<i>Deduct</i> —Amount met from Subventions from Central Road Fund . . . . .	2,44,716
<i>Deduct</i> —Amount recovered from the Crown Representative's Department for Works pertaining to that Department . . . . .	6,000
<b>Total</b>	<b>1,37,36,252</b>
<b>Leave and other Establishment Charges in England—</b>	
Secretary of State . . . . .	6,667
High Commissioner . . . . .	96,856
Loss or gain by exchange . . . . .	182
<b>Total Expenditure on Civil Works financed from Ordinary Revenues</b>	<b>1,38,39,957</b>
<b>Non-voted</b>	<b>54,73,142</b>
<b>Voted</b>	<b>83,66,815</b>

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

H.—Civil Works, etc.

No. 70-B.— ACCOUNT of PROVINCIAL EXPENDITURE on CIVIL WORKS (financed from Ordinary Revenues) during the year ended 31st March 1946.

	Provincial Governments.												Total.
	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
<b>ORIGINAL WORKS—</b>	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Buildings . . . . .	17,769	20,44,544	24,68,518	42,23,827	7,19,008	69,43,181	13,43,066	15,79,157	5,22,148	1,48,377	5,38,536	37,99,391	2,43,47,522
Communications . . . . .	24,755	40,86,442	27,94,120	14,78,289	97,94,110	28,48,845	22,70,507	4,33,860	6,14,295	4,87,252	2,72,235	36,27,429	2,87,32,139
Miscellaneous . . . . .	..	92,497	38,060	..	72,724	5,663	1,90,608	11,608	..	..	1,342	225	4,12,727
<b>REPAIRS—</b>													
Buildings . . . . .	15,764	20,53,352	22,73,546	36,56,308	4,58,891	22,96,458	9,64,611	8,33,488	7,08,984	5,19,130	3,24,801	5,02,047	1,46,07,370
Communications . . . . .	1,28,697	1,04,60,425	1,00,55,704	47,33,520	98,75,457	86,77,708	25,28,314	55,76,888	87,39,897	23,98,573	9,94,490	7,87,663	6,49,57,336
Miscellaneous . . . . .	..	20,314	64,527	69	84,101	27,968	25,503	2,105	8,167	..	3,301	8,117	2,44,172
<b>Total Original Works and Repairs</b>	1,86,975	1,87,57,574	1,76,94,475	1,40,92,013	2,10,04,291	2,07,99,823	73,22,609	84,37,106	1,05,93,491	35,53,332	21,34,705	87,24,872	13,33,01,266
Establishment . . . . .	49,772	36,83,250	23,87,783	17,45,860	39,56,624	28,03,020	12,96,090	16,42,511	5,89,001	3,63,966	5,20,076	11,83,942	2,02,21,895
Tools and Plant . . . . .	7,465	21,65,459	3,87,262	5,68,716	5,93,900	3,00,131	36,477	2,49,665	1,18,576	34,044	66,366	2,82,633	48,10,694
Grants-in-aid . . . . .	11,687	63,57,417	18,40,047	15,41,181	49,76,746	7,05,652	17,52,561	20,878	3,55,458	21,404	7,65,842	3,67,509	1,87,16,382
Post-War Reconstruction and Development Programme . . . . .	..	..	14,23,145	..	..	..	..	..	..	..	..	..	14,23,145
Suspense (a) . . . . .	23,346	-28,55,857	-47,399	-24,92,886	16,24,690	-3,13,144	1,96,106	-1,08,824	-3,61,830	2,97,139	-67,170	7,94,447	-33,11,382
Deduct—Amount transferred to “ 63-A Expenditure connected with Post-War Planning and Development ” . . . . .	..	..	..	..	..	1,41,937	..	..	..	..	..	..	1,41,937
Deduct—Amount transferred to “ 63-B-Post War Reconstruction and Development Schemes ” . . . . .	..	..	..	..	..	2,88,438	..	..	..	..	..	..	2,88,438
Deduct—Expenditure met from Post-War Reconstruction and Development Fund . . . . .	..	..	..	..	..	..	..	63,152	..	..	..	..	63,152
Deduct—Contributions from other Governments, etc. . . . .	..	..	..	..	..	..	34,862	..	..	78,503	..	..	1,13,365
<b>TOTAL (b)</b> . . . . .	2,79,245	2,81,07,843	2,36,85,313	1,54,54,884	3,21,56,251	2,38,65,167	1,05,68,981	1,01,78,184	1,12,94,696	41,91,382	34,19,819	1,13,53,403	17,45,55,108
<b>Charges in England—</b>													
High Commissioner.													
Leave and other Establishment charges . . . . .	..	56,492	49,008	46,008	27,306	59,574	57,654	24,562	31,645	19,821	1,483	8,007	3,81,560
Loss or gain by exchange . . . . .	..	101	147	84	47	105	101	46	55	35	5	16	742
<b>TOTAL EXPENDITURE ON CIVIL WORKS (FINANCED FROM ORDINARY REVENUES) OF THE PROVINCIAL GOVERNMENTS.</b>	2,79,245	2,81,64,436	2,37,34,468	1,55,00,976	3,21,83,604	2,39,24,786	1,06,26,736	1,02,02,792	1,13,26,396	42,11,238	34,21,307	1,13,61,426	17,49,37,410
Charged . . . . .		5,81,090	5,27,991	9,89,547	3,34,836	3,22,639	2,91,453	1,57,399	8,90,760	1,06,262	1,29,494	1,60,272	
Voted . . . . .	2,79,245	2,75,83,346	2,32,06,477	1,45,11,429	3,18,48,768	2,36,02,147	1,03,35,283	1,00,45,393	1,04,35,636	41,04,976	32,91,813	1,12,01,154	
Authorised . . . . .													

(a) Includes cost of Stores purchased in England.

(b) Includes expenditure on schemes of road development financed out of Subventions from Central Road Fund, vide Account No. 102-A, page 300.

## 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 1945-46.

Heads of Account.	Receipts during 1945-46.	Receipts to end of 1945-46.
	Rs.	Rs.
<b>BACK BAY RECLAMATION SCHEME.</b>		
Rents from properties . . . . .	6,49,971	37,63,917
Miscellaneous . . . . .	3,624	83,695
<i>Deduct—Refunds</i> . . . . .	31	397
<b>Total</b> . . . . .	<b>6,53,564</b>	<b>38,47,215</b>
<b>INDUSTRIAL HOUSING SCHEME.</b>		
Cotton Cess . . . . .	..	1,69,92,028
Chawl Rents . . . . .	8,67,928	1,49,47,627
Miscellaneous . . . . .	2,387	97,289
<i>Deduct—Refunds</i> . . . . .	76	921
<b>Total</b> . . . . .	<b>8,70,239</b>	<b>3,20,36,021</b>
<b>AMBARNATH ELECTRIC SUPPLY SCHEME.</b>		
Sale of Electricity . . . . .	62,709	5,68,804
Miscellaneous . . . . .	178	7,019
<b>Total</b> . . . . .	<b>62,887</b>	<b>5,75,823</b>
<b>OTHER SCHEMES, INCLUDING BOMBAY SUBURBAN AND GENERAL SCHEMES.</b>		
Cotton Cess . . . . .	..	52,66,667
Rent of Buildings . . . . .	50,362	12,06,457
Miscellaneous . . . . .	26,888	14,08,037
<i>Deduct—Refunds</i> . . . . .	..	88,826
<b>Total</b> . . . . .	<b>77,250</b>	<b>77,92,335</b>
<b>Total Revenue Receipts from Bombay Development Scheme</b> . . . . .	<b>16,63,940</b>	<b>4,42,51,394</b>

## No. 71-A.—ACCOUNT of EXPENDITURE from REVENUE on the BOMBAY DEVELOPMENT SCHEME during and to end of the year 1945-46.

Heads of Account.	Expenditure during 1945-46.	Expenditure to end of 1945-46.
	Rs.	Rs.
<b>BACK BAY RECLAMATION SCHEME.</b>		
Original works . . . . .	..	21,557
Repairs . . . . .	18,896	1,47,054
Establishment . . . . .	18,639	1,40,528
Tools and Plant . . . . .	284	1,580
Charges in England . . . . .	94	803
<b>Total</b> . . . . .	<b>37,913</b>	<b>3,11,522</b>
<b>INDUSTRIAL HOUSING SCHEME.</b>		
Original works . . . . .	17,885	7,41,504
Repairs . . . . .	5,34,711	60,65,152
Establishment . . . . .	2,85,338	30,48,625
Tools and Plant . . . . .	8,289	57,379
General Charges . . . . .	..	58,636
Interest on Capital . . . . .	(a)	82,71,256
Charges in England . . . . .	2,763	17,787
<b>Total</b> . . . . .	<b>8,48,986</b>	<b>1,82,60,399</b>
<i>Deduct—Cost of Audit debited to Central Government</i> . . . . .	..	7,771
<b>Total</b> . . . . .	<b>8,48,986</b>	<b>1,82,52,628</b>
<b>AMBARNATH ELECTRIC SUPPLY SCHEME.</b>		
Original works . . . . .	1,199	17,796
Repairs . . . . .	47,765	2,94,098
Establishment . . . . .	2,178	77,740
Tools and Plant . . . . .	87	4,574
Interest on Capital . . . . .	(a)	1,87,713
Charges in England . . . . .	29	202
<b>Total</b> . . . . .	<b>51,258</b>	<b>5,82,123</b>
<b>OTHER SCHEMES, INCLUDING BOMBAY SUBURBAN AND GENERAL SCHEMES.</b>		
Original works . . . . .	27,766	2,66,454
Repairs . . . . .	16,735	3,22,701
Establishment . . . . .	13,069	1,43,150
Tools and Plant . . . . .	667	7,096
Interest on Capital . . . . .	(a)	11,14,876
Charges in England . . . . .	223	1,043
<b>Total</b> . . . . .	<b>58,460</b>	<b>18,53,320</b>
<b>Total Revenue Expenditure on the Bombay Development Scheme</b> . . . . .	<b>(b) 9,96,617</b>	<b>2,10,01,593</b>

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

(b) Charged Rs. 21,762  
Authorised 9,74,855

Total 9,96,617

H. —Civil Works, etc.

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

Expenditure	{	Outside the Revenue Account . . . . .	Rs. 1,74,28,700
		Within the Revenue Account . . . . .	Rs. 1,51,947

Major Head.	Number of Account.	Detail of Accounts.	Page.	Amount of each Account.
				Major Head Total.
				Expenditure.
Initial Expenditure on New Capital at Delhi.	72	Initial Expenditure on New Capital at Delhi.	231	Rs. 1,42,53,878
Capital Outlay on Bombay Development Scheme.	73	Expenditure . . . . .	231	—37,70,533
Civil Works outside the Revenue Account.	74	Expenditure . . . . .	233	69,45,355
		Total .		1,74,28,700
Civil Works within the Revenue Account.	74	Expenditure . . . . .	233	1,51,947

The capital major heads included in this Section are :—

**Outside the Revenue Account.**

(1) 78—Initial Expenditure on New Capital at Delhi.

(2) 80—Bombay Development Scheme.

(3) 81—Civil Works outside the Revenue Account.

**Within the Revenue Account.**

(4) 50-A.—Capital Outlay on Civil Works met out of Extraordinary Receipts.

2. The expenditure falling under the first group relates to special capital projects of buildings, communications or allied works of lasting public utility, undertaken by the Central Government or the Provincial Governments from resources outside the Revenue Account. The essential condition precedent to the opening of a capital major head outside the Revenue Account is that the expenditure must be of a capital nature under the ordinary principles of accounting.

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

**78.—Initial expenditure on New Capital at Delhi.**

This head was opened in the accounts for 1912-13 for the record of capital expenditure directly incurred on the construction and equipment of the permanent Capital at Delhi. The initial expenditure incurred in 1912 and 1913 and the recurring expenditure of subsequent years in connection with the provision of temporary accommodation for the Government of India at Delhi pending the construction of the New Capital was debited to the Revenue Account under "Civil Works". In the same way, expenditure incurred in administrative and commercial departments in connection with the foundation of the New Capital was treated as departmental expen-

diture debitable to the departments concerned. Thus, the expenditure on land and buildings required for the New Cantonment at Delhi and any corresponding receipts appeared under the Military heads concerned. A portion of the capital expenditure involved in the 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.

**No. 72.—ACCOUNT of INITIAL EXPENDITURE on NEW CAPITAL at DELHI during and to end of the year 1945-46.**

Heads of Account.	Expenditure during the year.	Expenditure to end of the year.
	Rs.	Rs.
<b>A.—Salaries and Allowances—</b>		
(a) Preliminary Investigation—		
(i) Gazetted Officers . . . . .	..	2,03,579
(ii) Non-Gazetted Officers . . . . .	..	14,276
(b) Public Works and Electrical Officers employed on the Project—		
(i) Gazetted Officers . . . . .	..	1,26,51,320
(ii) Non-Gazetted Officers . . . . .	..	1,14,21,635
(c) Miscellaneous Officers (including all others) employed on the Project—		
(i) Gazetted Officers . . . . .	..	6,45,384
(ii) Non-Gazetted Officers . . . . .	..	6,80,923
<b>B.—Travelling Allowances of Officers and Establishment—</b>		
(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
<b>C.—Supplies and Services and Contingencies—</b>		
(a) Preliminary Investigation . . . . .	..	50,624
(b) Public Works and Electrical Officers employed on the Project . . . . .	..	10,14,732
(c) Miscellaneous Officers . . . . .	..	3,04,971
<b>TOTAL A, B &amp; C</b> . . . . .	..	2,89,37,570
Establishment Charges paid to other Governments, Departments, etc.	9,23,711	47,37,518
Deduct—Credits from other Heads of Account . . . . .	..	86,05,686
<b>Net Total Salaries, Allowances, etc.</b>	9,23,711	2,50,69,402
<b>D.—Works Expenditure—</b>		
(i) Buildings—		
(a) Government House . . . . .	..	1,82,20,551
(b) Secretariats . . . . .	..	1,90,95,797
(c) Other Buildings . . . . .	1,91,16,540	9,19,50,429
Deduct—Receipts from the War Department . . . . .	59,18,337	1,34,91,316
(d) Legislative Chambers . . . . .	..	91,22,193
(ii) Communications . . . . .	..	35,01,598
(iii) Miscellaneous Public Improvements . . . . .	..	23,38,123
(iv) Electric Light and Power . . . . .	..	70,36,942
(v) Irrigation . . . . .	..	50,00,972
(vi) Sanitation, including Storm Water Drains, Sewerage and Sewage disposal, Water supply and Conservancy . . . . .	..	1,32,53,742
(vii) Tools and Plant . . . . .	1,31,964	1,01,50,422
(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 Railway Diversion . . . . .	..	97,39,641
	..	13,78,608
<b>E.—Acquisition of Land taken up for the Project</b> . . . . .	..	34,35,634
<b>F.—Grants-in-aid, Contributions, etc.</b> . . . . .	..	21,40,000
<b>G.—Other Miscellaneous Expenditure</b> . . . . .	..	1,93,876
Deduct—Receipts on Capital Account—		
Receipts from the War Department . . . . .	..	28,70,880
Other Receipts . . . . .	..	2,00,49,521
<b>GRAND TOTAL (Voted)</b> . . . . .	1,42,53,878	(a) 19,61,41,747

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

	Rs.
Railways . . . . .	75,83,232
Posts and Telegraphs . . . . .	44,55,075
Defence Services . . . . .	8,51,33,746
Civil Works . . . . .	1,60,37,340

HH.—Capital Account of Civil Works, etc.

**80.—Bombay Development Scheme.**

This capital head records the expenditure on the various schemes connected with the large programme of development and reclamation work undertaken by the Government of Bombay for the housing of the industrial population of Bombay City.

2. The Development Department was abolished on 1st March 1930, and all charges pertaining to the schemes of that Department, excepting only those of the Back Bay Reclamation Scheme, have been transferred to revenue heads with effect from 1930-31. As regards the Back Bay Scheme, Government are at present working to the programme approved by the Legislative Council, viz., the reclamation of block 7 with a Marine promenade connecting blocks 2 and 7 and the development of blocks 1 and 2.

3. The Capital expenditure on the various schemes is set forth in Account No. 73. Separate Revenue Accounts have been opened for most of the schemes and appear as Accounts Nos. 71 and 71-A in Section H.

**No. 73.—ACCOUNT of CAPITAL EXPENDITURE on the BOMBAY DEVELOPMENT SCHEME during and to end of the year 1945-46.**

Heads of Account.	Expenditure during the year.	Expenditure to end of the year.
	Rs.	Rs.
<b>A.—Works and Acquisitions—</b>		
Reclamation Scheme . . . . .	—893	9,60,55,833
Industrial Housing Schemes . . . . .	..	4,16,06,112
Other Bombay Schemes . . . . .	..	9,78,796
Suburban Schemes . . . . .	..	2,62,27,070
General Schemes . . . . .	..	33,76,943
<b>TOTAL</b> . . . . .	—893	16,82,44,754
Deduct—Receipts and recoveries on Capital Account . . . . .	37,72,945	3,55,03,354
<b>TOTAL A.—WORKS AND ACQUISITIONS</b>	—37,73,838	13,27,41,400
<b>B.—Establishment</b> . . . . .	3,305	1,20,69,592
<b>C.—Tools and Plant</b> . . . . .	..	33,48,642
<b>D.—Grants-in-aid to Local Bodies</b> . . . . .	..	50
<b>E.—Suspense</b> . . . . .	..	2,95,413
<b>F.—Charges in England</b> . . . . .	..	1,375
<b>TOTAL</b> . . . . .	—37,70,533	14,84,56,472
Deduct—Interest met from Ordinary Revenues . . . . .	..	5,58,75,411
Deduct—Cost of Audit debited to "26 Audit, Central" . . . . .	..	4,94,006
<b>Net Total</b> . . . . .	(a) —37,70,533	(b) 8,84,86,095

Rs.

(a) Charged . . . . .	1
Authorised . . . . .	—37,70,534
<b>Total</b> . . . . .	—37,70,533

(b) Includes pro forma adjustments of interest and audit charges relating to the Industrial Housing Scheme up to 1926-27 and 1929-30 respectively, the other Bombay Schemes including Suburban and General Schemes up to 1929-30 and the Reclamation Scheme up to 1933-34.



**81.—Civil Works outside the Revenue Account.**

This account sets forth the expenditure on the various Capital projects falling under the general heading of buildings and communications, undertaken by Provincial Governments. The outlay on Civil Works met from Ordinary Revenues is brought to account under Section "H" except in the case of the Punjab where outlay financed from extraordinary receipts is debited to the head "50-A" within this Section of the accounts, *vide* paragraph 3 of the Note on page 230.

The Bihar Government's share of the expenditure on reconstruction of, and repairs to, Government property damaged by the earthquake of 1934 is taken to this head in the Provincial Section of the accounts with the exception that the expenditure relating to restoration of damaged Irrigation canals is taken to the head "63—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 225-226. In the rare case of the expenditure on a road project in any Province being financed partly out of loans and partly out of subventions from the Central Road Fund, the portion of the expenditure met from the latter source is transferred by a deduct entry under "81—Civil Works outside the Revenue Account" to the head "50—Civil Works".

Repayments out of subventions from the Central Road Fund of loans taken after 21st April 1934 and spent on road projects the expenditure on which has been brought to account under "81—Civil Works outside the Revenue Account" are adjusted by credit to this head and debit to the deposit head "Subventions from the Central Road Fund".

## No. 74.—ACCOUNT of EXPENDITURE on CIVIL WORKS outside the REVENUE ACCOUNT during and to end of the year 1945-46.

	Provincial Governments.											
	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Civil Works—Buildings . . . . .	91,556	1,00,333	..	20,28,665	56,207	..	..	..	..	..	..	22,76,761
Special Development Programme . . . . .	..	90,160	..	..	..	..	..	..	..	..	..	90,160
Communications . . . . .	..	..	..	28,51,971	79,148	..	..	..	..	..	1,373	29,31,119
Miscellaneous . . . . .	..	..	..	..	456	..	..	..	..	..	..	1,829
Reconstruction of and repairs to Government property damaged by Earthquake . . . . .	..	..	..	..	..	8,536	..	..	..	..	..	8,536
Establishment . . . . .	27,179	19,063	..	1,27,724	14,509	..	..	..	..	..	206	1,88,681
Tools and Plant . . . . .	1,433	1,505	..	18,271	1,282	..	..	..	..	..	26	22,517
Post-War Reconstruction and Development Programme . . . . .	..	19,05,508	..	..	..	..	..	..	..	..	..	19,05,508
Deduct—Receipts and Recoveries on Capital Account . . . . .	..	4,205	..	..	..	..	..	..	..	..	..	4,205
Deduct—Amount transferred from the Special Development Fund . . . . .	..	90,160	..	..	..	..	..	..	..	..	..	90,160
Charges in England—											2	1,731
Leave and other establishment charges . . . . .	..	502	..	884	343	..	..	..	..	..	..	7,741
Post-War Reconstruction and Development Programme . . . . .	..	7,741	..	..	..	..	..	..	..	..	..	4
Loss or gain by exchange . . . . .	..	..	..	2	2	..	..	..	..	..	..	..
Total expenditure during the year 1945-46 . . . . .	1,20,168	20,30,447	..	50,27,517	1,51,947	8,536	..	..	..	..	1,607	73,40,222
Deduct—Amount financed from Extraordinary Receipts . . . . .	..	..	..	..	(a) 1,51,947	..	..	..	..	..	..	1,51,947
Deduct—Amount met from Subventions from Central Road Fund . . . . .	..	..	..	2,00,884	..	..	42,036	..	..	..	..	2,42,920
Net Expenditure outside the Revenue Account . . . . .	1,20,168	20,30,447	..	48,26,633	..	8,536	—42,036	..	..	..	1,607	69,45,355
Charged . . . . .	4,252	57,698	..	—1,95,816	..	..	..	..	..	..	23	..
Voted . . . . .	1,15,916	19,72,749	..	50,22,449	..	8,536	—42,036	..	..	..	1,584	..
Authorised . . . . .	..	..	..	..	..	..	..	..	..	..	..	..
Expenditure to end of 1945-46 met from Revenue Do. debited to Subventions from Central Road Fund . . . . .	..	..	..	..	1,12,10,787	..	..	..	..	..	..	1,12,10,787
Net Expenditure outside the Revenue Account to end of 1945-46 . . . . .	1,47,51,603	4,40,54,599	96,03,650	5,63,78,095	1,59,84,127	61,07,881	60,47,416	58,69,620	5,06,791	5,063	86,97,218	16,80,05,863

Rs.  
(a) Charged . . . . . 821  
Voted . . . . . 1,51,126

Sections I and II.—Electricity Schemes.

Revenue Account	Receipts	Rs. 97,84,951	Capital Account	Within the Revenue Account	Rs. 2,36,242
	Expenditure	Rs. 76,63,695		Outside the Revenue Account	Rs. 98,76,680

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 . . . . .	237	2,03,71,354	..
.. ..	75-A	Deduct—Working Expenses . . . . .	239	1,05,86,403	..
		Net Receipts . . . . .		97,84,951	..
.. ..	75	Interest . . . . .	237	..	69,06,480
.. ..	76	Other Revenue Expenditure . . . . .	240	..	7,57,215
		TOTAL . . . . .		97,84,951	76,63,695
Capital Outlay on Electricity Schemes within the Revenue Account . . . . .	76-A	Expenditure . . . . .	243	..	2,36,242
Capital Outlay on Electricity Schemes outside the Revenue Account . . . . .	76-A	Expenditure . . . . .	243	..	96,76,680

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 Electricity Schemes in the United Provinces are under the administrative control of the Irrigation Department. The transactions in connection with the schemes in these Provinces are, therefore, brought to account within the Irrigation section of the accounts.

No. 75.—ACCOUNT of GROSS RECEIPTS, WORKING EXPENSES and INTEREST CHARGES of ELECTRICITY SCHEMES during the year ended 31st March 1946.

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.
<b>Government of Madras.</b>								
<i>I.—Hydro-Electric Schemes.</i>								
Pykara Hydro-Electric Project . . . . .	48,49,614	5,06,853	..	53,56,467	22,40,204	31,16,263	14,33,227	+16,83,036
Mettur Hydro-Electric Project . . . . .	31,40,351	3,74,323	..	35,14,674	22,10,609	13,04,065	10,11,047	+2,93,018
Papanasam Hydro-Thermal Project . . . . .	15,80,075	1,33,595	878	17,12,792	7,50,590	9,62,202	8,04,048	+1,58,154
Machkund Hydro-Electric Project . . . . .	..	..	..	..	..	..	178	—178
<b>Total I—Hydro-Electric Schemes</b> . . . . .	<b>95,70,040</b>	<b>10,14,771</b>	<b>878</b>	<b>1,05,83,933</b>	<b>52,01,403</b>	<b>53,82,530</b>	<b>32,48,500</b>	<b>+21,34,030</b>
<i>II.—Thermo-Electric Schemes.</i>								
Vizagapatam Thermal Station . . . . .	3,59,638	87,633	..	4,47,271	4,09,467	37,804	1,26,569	—88,765
Bezwada Thermal Station . . . . .	4,43,919	1,35,723	..	5,79,642	5,90,125	—10,483	1,81,472	—1,91,955
Cocanada Thermal Station . . . . .	1,18,329	44,057	..	1,62,386	1,87,134	—24,748	27,092	—51,840
West Godavari District Electrification Scheme . . . . .	..	..	..	..	..	..	9,584	—9,584
Rajahmundry Samalkot Scheme . . . . .	..	..	..	..	..	..	2,890	—2,890
<b>Total II—Thermo-Electric Schemes</b> . . . . .	<b>9,21,886</b>	<b>2,67,413</b>	<b>..</b>	<b>11,89,299</b>	<b>11,86,726</b>	<b>2,573</b>	<b>3,47,607</b>	<b>—3,45,034</b>
<b>Total Government of Madras</b> . . . . .	<b>1,04,91,926</b>	<b>12,82,184</b>	<b>878</b>	<b>1,17,73,232</b>	<b>63,88,129</b>	<b>53,85,103</b>	<b>(a) 35,96,107</b>	<b>+17,88,996</b>
<b>Government of Bombay.</b>								
<i>I.—Hydro-Electric Schemes.</i>								
Hydro Electric Scheme at Bhatgar . . . . .	26,898	1,652	..	28,550	17,267	11,283	..	+11,283

## Government of Punjab.

## I.—Hydro-Electric Schemes.

Uhl River Scheme— Production . . . . .	1,699	2,251	428	3,522	11,25,916	—11,22,394	11,99,303	—23,21,697	
Transmission . . . . .	..	42,997	1,113	41,884	9,80,817	—9,38,933	11,21,824	—20,60,757	
Bulk Supply . . . . .	15,29,516	1,094	..	15,30,610	32,432	14,98,178	44,033	+14,54,145	
Distribution . . . . .	50,62,416	2,62,038	137	53,24,317	10,55,591	42,68,726	5,36,976	+37,31,750	
Ranala Hydro-Electric Installation . . . . .	1,97,227	2,667	15,501	1,84,393	1,12,870	71,523	45,838	+25,685	
Rasul Hydel Project . . . . .	..	..	..	..	..	..	21,569	—21,569	
<b>Total—Hydro-Electric Schemes</b>	<b>67,90,858</b>	<b>3,11,047</b>	<b>17,179</b>	<b>70,84,726</b>	<b>33,07,626</b>	<b>37,77,100</b>	<b>29,69,543</b>	<b>+8,07,557</b>	
<i>II.—Thermo-Electric Schemes.</i>									
Lalore Electric Supply Undertaking . . . . .	..	606	..	606	—570	1,176	12	+1,164	
Shalamar Thermo-Electric Scheme . . . . .	..	..	..	..	..	..	7,438	—7,438	
<b>Total Government of Punjab</b>	<b>67,90,858</b>	<b>3,11,653</b>	<b>17,179</b>	<b>70,85,332</b>	<b>33,07,056</b>	<b>37,78,276</b>	<b>(a) 29,76,993</b>	<b>+8,01,283</b>	

## Government of Bihar.

## II.—Thermo-Electric Schemes.

Dehri Sasaram Electrification Schemes . . . . .	1,31,602	5,458	..	1,37,060	1,17,236	19,824	11,349	+8,475
Dehri Sasaram Lift Irrigation Scheme . . . . .	..	61,336	80	61,256	91,049	—29,793	14,374	—44,167
Dehri Sasaram Lift Irrigation Extension Scheme . . . . .	..	42,840	..	42,840	..	42,840	4,351	+38,489
<b>Total Government of Bihar</b>	<b>1,31,602</b>	<b>1,09,634</b>	<b>80</b>	<b>2,41,156</b>	<b>2,08,285</b>	<b>32,871</b>	<b>(a) 30,074</b>	<b>+2,797</b>

## Government of North-West Frontier Province.

## I.—Hydro-Electric Schemes.

Malakand Hydro-Electric Project . . . . .	10,04,691	1,55,507	1,278	11,58,920	5,91,071	5,67,849	3,00,775	+2,67,074
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## II.—Thermo-Electric Schemes.

Thermo-Electric Scheme, Haripur . . . . .	57,205	21,034	4	78,235	69,545	8,690	2,482	+6,208
Thermo-Electric Scheme, Nathiagali . . . . .	3,669	2,260	..	5,929	5,050	879	49	+830
<b>Total Thermo-Electric Schemes</b>	<b>60,874</b>	<b>23,294</b>	<b>4</b>	<b>84,164</b>	<b>74,595</b>	<b>9,569</b>	<b>2,531</b>	<b>+7,038</b>
<b>Total Government of North-West Frontier Province</b>	<b>10,65,565</b>	<b>1,78,801</b>	<b>1,282</b>	<b>12,43,084</b>	<b>6,65,666</b>	<b>5,77,418</b>	<b>(a) 3,03,306</b>	<b>+2,74,112</b>

## GRAND TOTAL

<b>1,85,06,849</b>	<b>18,83,924</b>	<b>19,419</b>	<b>2,03,71,354</b>	<b>1,05,86,403</b>	<b>97,84,951</b>	<b>69,06,480</b>	<b>+28,78,471</b>
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(a) These are charged.

No. 75-A.—ACCOUNT of WORKING EXPENSES of the ELECTRICITY SCHEMES during the year ended 31st March 1946.

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.	Leave and other Establishment 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.
<b>Government of Madras.</b>																
<i>I.—Hydro-Electric Schemes.</i>																
Pykara Hydro-Electric Project . . . . .	28,865	6,83,357	7,26,341	15,105	7,11,236	15,105	2,90,536	—5,597	2,96,133	—5,597	4,57,845	16,505	36,755	..	..	22,40,204
Mettur Hydro-Electric Project . . . . .	31,410	9,33,665	5,21,247	40,389	4,80,858	40,389	2,08,499	4,500	2,03,999	4,500	2,97,274	37,565	1,80,949	..	..	22,10,609
Papanasam Hydro Electric Schemes . . . . .	6,857	3,24,029	86,233	10,000	76,233	10,000	34,493	5,597	28,896	5,597	2,86,455	7,771	4,752	..	..	7,50,590
<b>Total I.—Hydro-Electric Schemes . . . . .</b>	<b>67,132</b>	<b>19,41,051</b>	<b>13,33,821</b>	<b>65,494</b>	<b>12,68,327</b>	<b>65,494</b>	<b>5,33,528</b>	<b>4,500</b>	<b>5,29,028</b>	<b>4,500</b>	<b>10,41,574</b>	<b>61,841</b>	<b>2,22,456</b>	<b>..</b>	<b>..</b>	<b>52,01,403</b>
<i>II.—Thermo-Electric Schemes.</i>																
Vizagapatam Thermal Station . . . . .	11,960	2,76,671	..	..	..	..	..	..	..	..	1,17,890	2,946	..	..	..	4,09,467
Bezwada Thermal Station . . . . .	7,191	4,19,680	..	..	..	..	..	..	..	..	1,23,273	3,992	35,989	..	..	5,90,125
Cocanada Thermal Station . . . . .	934	1,27,759	..	..	..	..	..	..	..	..	56,862	1,579	..	..	..	1,87,134
<b>Total II.—Thermo-Electric Schemes . . . . .</b>	<b>20,085</b>	<b>8,24,110</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>2,98,025</b>	<b>8,517</b>	<b>35,989</b>	<b>..</b>	<b>..</b>	<b>11,86,726</b>
<b>Total Government of Madras . . . . .</b>	<b>87,217</b>	<b>27,65,161</b>	<b>13,33,821</b>	<b>65,494</b>	<b>12,68,327</b>	<b>65,494</b>	<b>5,33,528</b>	<b>4,500</b>	<b>5,29,028</b>	<b>4,500</b>	<b>13,39,599</b>	<b>70,358</b>	<b>2,58,445</b>	<b>..</b>	<b>..</b>	<b>(a) 63,88,129</b>
<b>Government of Bombay.</b>																
<i>I.—Hydro-Electric Schemes.</i>																
Hydro-Electric Scheme at Bhatgar . . . . .	..	14,271	..	..	..	..	..	..	..	..	2,711	214	..	71	..	(b) 17,267
<b>Government of Punjab.</b>																
<i>I.—Hydro-Electric Schemes.</i>																
Uhl River Scheme—																
Production . . . . .	84,605	3,40,400	4,57,113	10,943	4,46,170	10,943	..	..	..	..	2,32,450	2,178	..	9,154	16	11,25,916
Transmission . . . . .	7,629	1,48,080	4,10,687	2,59,441	1,51,246	2,59,441	..	..	..	..	3,99,905	5,784	..	8,717	15	9,80,817
Bulk Supply . . . . .	..	6,887	18,630	..	18,630	..	..	..	..	..	6,643	128	..	144	..	32,432
Distribution . . . . .	13,078	2,43,100	2,25,250	4,349	2,20,901	4,349	..	..	..	..	5,62,391	6,291	..	5,471	10	10,55,591
Renala Hydro-Electric Installation . . . . .	932	21,854	36,400	..	36,400	..	..	..	..	..	52,556	1,128	..	..	..	1,12,870
<b>Total Hydro-Electric Schemes . . . . .</b>	<b>1,06,244</b>	<b>7,60,321</b>	<b>11,48,080</b>	<b>2,74,733</b>	<b>8,73,347</b>	<b>2,74,733</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>12,53,945</b>	<b>15,509</b>	<b>..</b>	<b>23,486</b>	<b>41</b>	<b>33,07,626</b>

<i>II.—Thermo Electric Schemes.</i>																	
Lahore Electric Supply Undertaking																	
	..	—297	..	..	..	..	..	..	..	..	..	—265	—2	..	—6	..	—570
Total Government of Punjab																	
	1,06,244	7,60,024	11,48,080	2,74,733	8,73,347	2,74,733	..	..	..	..	12,53,680	15,507	..	480	41	33,07,056 <sup>(c)</sup>	
Government of Bihar.																	
<i>II.—Thermo-Electric Schemes.</i>																	
Dehri Sasaram Electrification Scheme																	
	2,711	81,991	..	..	..	..	..	..	..	..	25,922	3,683	2,929	..	..	1,17,236	
Dehri Sasaram Lift Irrigation Scheme																	
	..	58,459	..	..	..	..	..	..	..	..	30,161	2,429	..	..	..	91,049	
Total Government of Bihar																	
	2,711	1,40,450	..	..	..	..	..	..	..	..	56,083	6,112	2,929	..	..	(d)2,08,285	
Government of North-West Frontier Province.																	
<i>I.—Hydro-Electric Schemes.</i>																	
Malakand Hydro-Electric Project																	
	47	1,37,418	1,53,968	..	1,53,968	..	..	..	..	..	2,81,528	6,267	..	11,821	22	5,91,071	
<i>II.—Thermo-Electric Schemes.</i>																	
I. Thermo-Electric Scheme, Haripur																	
	..	43,855	5,740	..	5,740	..	..	..	..	..	20,060	—110	..	..	..	69,545	
II. Thermo-Electric Scheme, Nathiagali																	
	..	4,436	599	..	599	..	..	..	..	..	..	15	..	..	..	5,050	
Total Thermo-Electric Schemes																	
	..	48,291	6,339	..	6,339	..	..	..	..	..	20,060	—95	..	..	..	74,595	
Total Government of North-West Frontier Province.																	
	47	1,85,709	1,60,307	..	1,60,307	..	..	..	..	..	3,01,588	6,172	..	11,821	22	(e)6,65,666	
<b>GRAND TOTAL</b>																	
	1,96,219	38,65,615	26,42,208	3,40,227	23,01,981	3,40,227	5,83,528	4,669	5,29,028	4,500	29,53,661	98,363	2,61,374	35,372	63	1,05,86,403	

	Rs. (a)	Rs. (b)	Rs. (c)	Rs. (d)	Rs. (e)
Charged . . . . .	..	499	..	1,895	..
Voted					
Authorised . . . . .	63,88,129	16,768	33,07,056	2,06,390	6,65,666

I. and II.—Electricity Schemes.

No. 76.—ACCOUNT of OTHER REVENUE EXPENDITURE connected with ELECTRICITY SCHEMES for the year ended 31st March 1946.

	Government of Madras.	Government of Bombay.	Government of Punjab.	Government of Bihar.	Government of Orissa.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment charges . . . . .	76,191	2,67,645	25,310	1,55,647	8,527	5,33,320
Miscellaneous expenditure (including surveys) <i>Deduct</i> —Amount transferred to "63-A-Expenditure connected with Post War Planning and Development" . . . . .	31,315	2,02,983	5,460	605	2,249	2,42,612
Charges in England— <i>High Commissioner</i> —			24,054			24,054
Leave Salaries and Deputation Pay . . . . .	5,247					5,247
Stores for India . . . . .	48					48
Other Charges . . . . .		33				33
Loss or gain by exchange . . . . .	9					9
<b>Total</b> . . . . .	<b>1,12,810</b>	<b>4,70,661</b>	<b>6,716</b>	<b>1,56,252</b>	<b>10,776</b>	<b>7,57,215</b>
<b>Charged</b> . . . . .				1,150		
<b>Voted</b> . . . . .						
<b>Authorised</b> . . . . .	<b>1,12,810</b>	<b>4,70,661</b>	<b>6,716</b>	<b>1,55,102</b>	<b>10,776</b>	

No. 76-A.—ACCOUNT of CAPITAL OUTLAY ON ELECTRICITY SCHEMES during and to end of the year 1945-46.

	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.
<b>Government of Madras.</b>									
<b>I.—HYDRO-ELECTRIC SCHEMES.</b>									
<b>A.—Pykara Hydro-Electric Project.</b>									
Pykara Hydro-Electric Scheme . . . . .	3,93,642	26,027	7,817	78,515			663	5,05,338	1,47,28,799
Palghat Electric Supply Scheme . . . . .									1,21,160
Mukurti Dam . . . . .									14,95,150
Supply of Electric Power to Madura . . . . .	—15,040							—15,040	22,63,415
Additional generating machinery at Pykara . . . . .									41,59,663
Distribution of Power in Pykara System . . . . .	3,77,911	44,191	3,688					4,25,790	68,85,486
Supply of Electric Power to Periyakulam, Theni and Bodinayakanur . . . . .									2,24,429
Supply of Electric Power to Gobichattipalayam and five other villages . . . . .									1,94,969
Supply of Power to West Coast . . . . .	22,64,476	2,33,043	25,130	2,67,947			4,737	27,85,859	38,33,243
Moyar Hydro-Electric Scheme . . . . .	1,60,919	13,143	42,729				129	2,16,662	2,16,662
Other minor schemes subsidiary to Pykara Hydro-Electric Project . . . . .									72,580
<b>TOTAL A.—PYKARA HYDRO-ELECTRIC PROJECT.</b>	<b>31,81,908</b>	<b>3,16,404</b>	<b>79,364</b>	<b>3,46,462</b>			<b>5,529</b>	<b>39,18,609</b>	<b>3,41,95,556</b>
<b>TOTAL I.—HYDRO-ELECTRIC SCHEMES—Carried over.</b>	<b>31,81,908</b>	<b>3,16,404</b>	<b>79,364</b>	<b>3,46,462</b>			<b>5,529</b>	<b>39,18,609</b>	<b>3,41,95,556</b>



No. 76-A.—ACCOUNT of CAPITAL OUTLAY ON ELECTRICITY SCHEMES during and to end of the year 1945-46—*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	31,81,908	3,16,494	79,364	3,46,462	..	..	5,529	39,13,609	3,41,95,556
<b>Government of Madras—<i>contd.</i></b>									
<b>I.—HYDRO-ELECTRIC SCHEMES—<i>contd.</i></b>									
<b>B.—Mettur Hydro-Electric Project.</b>									
Mettur-Erode-Salem Electric Supply Scheme	..	..	..	..	..	..	..	..	4,85,821
Erode-Trichinopoly Extensions	..	..	..	..	..	..	..	..	11,64,897
Mettur Main Scheme	1,30,234	11,186	973	—36,881	..	..	..	1,05,512	1,24,60,763
Trichinopoly-Negapatam Extensions	49,866	—586	—51	..	..	..	..	49,229	22,05,115
Extension of Power to Ranipet, Kaveripakkam and Conjeeveram.	6,388	735	63	..	..	..	..	7,186	4,00,680
Supply of Power to Arkonam	32,533	3,740	325	..	..	..	..	36,598	2,40,311
Karur Electric Supply Scheme	..	..	..	..	..	..	..	..	78,049
Distribution of Power in Mettur System	1,95,972	17,607	1,793	..	..	..	..	2,15,372	43,53,420
Supply of Power to Rasipuram	..	..	..	..	..	..	..	..	72,886
Fourth Generating Unit at Mettur	1,85,379	18,943	—2,811	33,057	..	..	6	2,34,562	12,86,870
Supply of Electric Power to Pakala and Tirupathi	2,735	315	27	..	..	..	..	3,077	2,13,299
Supply of Electric Power to Komarpalayam	..	..	..	..	..	..	..	..	26,303
Extensions to the Superintending Engineer's office buildings	810	340	..	..	..	..	..	1,150	35,319
Madras Mettur Inter-Connection	1,82,915	21,598	11,576	..	..	..	..	2,16,089	2,16,089
<b>TOTAL B.—METTUR HYDRO-ELECTRIC PROJECT.</b>	<b>7,86,832</b>	<b>73,878</b>	<b>11,895</b>	<b>—3,824</b>	<b>..</b>	<b>..</b>	<b>6</b>	<b>8,68,775</b>	<b>2,32,39,831</b>
<b>C.—Papanasam Hydro-Thermal Project.</b>									
Papanasam Hydro-Thermal Scheme	2,47,765	32,133	—17,374	1,05,700	..	..	2,030	3,66,194	1,39,85,903
Distribution of Power in the Papanasam Scheme	1,09,741	13,369	1,114	..	..	..	—3	1,24,227	7,68,546
Supply of Power to Travancore State	4,42,953	18,723	—49	..	..	..	6	4,61,621	5,53,449
Supply of power to Virudhunagar and Rajapalayam	10,193	1,674	145	..	..	..	..	12,012	9,05,985
Supply of Electric Power to Madura	—796	—92	—8	..	..	..	..	—896	9,57,987
Supply of power to Koilpatti	—742	—85	—8	..	..	..	..	—835	5,15,357
Supply of power to Ramnad District	1	..	..	..	..	..	..	1	4,00,273
Madura Koilpatti Double Circuit line	5,74,977	35,199	3,647	..	..	..	..	6,13,823	6,52,904
Papanasam Plant extension second stage	1,17,331	36,810	16,188	..	..	..	22	1,70,307	1,70,307
<b>TOTAL C.—PAPANASAM HYDRO-THERMAL PROJECT.</b>	<b>15,01,423</b>	<b>1,37,731</b>	<b>3,655</b>	<b>1,05,700</b>	<b>..</b>	<b>..</b>	<b>2,055</b>	<b>17,46,454</b>	<b>1,89,19,611</b>
<b>D.—Machkund Hydro-Electric Project.</b>									
Machkund Hydro-Electric Scheme	..	4,578	..	..	..	..	..	4,578	6,487
<b>TOTAL I.—HYDRO-ELECTRIC SCHEMES</b>	<b>54,70,163</b>	<b>5,32,591</b>	<b>94,914</b>	<b>4,48,338</b>	<b>..</b>	<b>..</b>	<b>7,590</b>	<b>65,38,416</b>	<b>7,63,61,485</b>
<b>TOTAL I.—HYDRO-ELECTRIC SCHEMES</b> —Carried over.	<b>54,70,163</b>	<b>5,32,591</b>	<b>94,914</b>	<b>4,48,338</b>	<b>..</b>	<b>..</b>	<b>7,590</b>	<b>65,38,416</b>	<b>7,63,61,485</b>

## No. 76-A.—ACCOUNT of CAPITAL OUTLAY ON ELECTRICITY SCHEMES during and to end of the year 1945-46—contd.

	Expenditure during the year.								Expenditure to end of the year.
	Works.	Establishment.	Tools and Plant.	Suspense.	Leave and other charges in England.	Loss or gain by exchange.	Deduct—Receipts and Recoveries on Capital Account.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward	54,70,163	5,32,591	94,914	4,48,338	..	..	7,590	65,38,416	7,63,61,485
<b>Government of Madras—contd.</b>									
<b>II—THERMO-ELECTRIC SCHEMES.</b>									
<b>A.—Vizagapatam Thermal Station.</b>									
Vizagapatam Thermal Station	10,907	902	13	9,740	..	..	755	20,807	17,65,223
Supply of Electric Power to Bobbili	..	..	..	..	..	..	..	..	1,02,117
Distribution of Electric power in Vizianagaram	693	76	6	..	..	..	..	775	1,53,853
Distribution of power in the Vizagapatam Thermal Area	6,122	672	71	..	..	..	..	6,866	1,99,955
Third generating set at Vizagapatam	34,056	11,221	—576	..	..	..	..	44,701	3,53,895
Fourth generating set at Vizagapatam	85,321	3,817	—62	..	..	..	..	89,076	4,20,168
Vizagapatam Power House Extension	3,743	411	37	..	..	..	..	4,191	4,191
<b>B.—Bezawada Thermal Station.</b>									
Bezawada Thermal Station	27,835	156	262	—16,041	..	..	30,210	—17,998	26,75,156
Extension to Tenali	..	..	..	..	..	..	..	..	2,00,996
Distribution of Power in the Bezawada Thermal Area	32,070	3,528	330	..	..	..	..	35,928	5,14,827
Third generating set at Bezawada	45,160	5,929	—259	..	..	..	..	50,830	7,55,847
<b>C.—Cocanada Thermal Station.</b>									
Cocanada Thermal Station	—782	—69	—516	..	..	..	..	—1,367	3,26,557
Distribution of power in Cocanada Area	—4,563	—502	—84	..	..	..	..	—5,149	2,53,071
<b>D.—West Godavari District Electrification Scheme.</b>									
West Godavari District Electrification Scheme	4,290	2,952	—6	..	..	..	..	7,236	1,99,493
<b>E.—Bezawada Rajahmundry Samalkot Extensions</b>									
Bezawada Rajahmundry Samalkot Extensions	92,904	31,380	11,693	..	..	..	..	1,35,977	1,35,977
<b>TOTAL II.—THERMO-ELECTRIC SCHEMES</b>	<b>3,37,756</b>	<b>60,474</b>	<b>10,909</b>	<b>—6,301</b>	<b>..</b>	<b>..</b>	<b>30,965</b>	<b>3,71,873</b>	<b>80,61,326</b>
<b>GRAND TOTAL</b>	<b>58,07,919</b>	<b>5,93,065</b>	<b>1,05,823</b>	<b>4,42,037</b>	<b>..</b>	<b>..</b>	<b>38,555</b>	<b>69,10,289</b>	<b>8,44,22,811</b>
Deduct—Outlay Financed from Ordinary Revenues.									91,19,329
Net Outlay Outside the Revenue Account								(a) 69,10,289	7,53,03,482
<b>Government of Bombay.</b>									
<b>I.—Hydro-Electric Schemes.</b>									
Hydro-Electric Scheme at Bhatgar	..	..	..	..	..	..	..	..	3,91,257
Hubli Electricity Undertaking	72,861	21,107	1,093	..	..	364	..	61,325	(d) 1,44,933
<b>GRAND TOTAL</b>	<b>72,861</b>	<b>21,107</b>	<b>1,093</b>	<b>..</b>	<b>..</b>	<b>364</b>	<b>..</b>	<b>61,325</b>	<b>5,36,190</b>
Deduct—Outlay Financed from Ordinary Revenues									3,91,257
Net Outlay Outside the Revenue Account								(b) 34,100	1,44,933
<b>Government of Punjab.</b>									
<b>I.—Hydro-Electric Schemes.</b>									
<b>Uhl River Scheme—</b>									
Production	39,777	21,208	198	..	..	835	1	272	61,747
Transmission	—3,52,284	18,921	931	—68,558	..	412	1	681	—4,01,258
Bulk Supply	34,104	32,894	403	..	..	717	1	2,807	65,312
Distribution	4,32,891	4,17,515	4,283	..	..	9,090	16	9,723	8,54,072
Renala Hydro-Electric Installation	187	..	15	5,171	..	..	..	230	5,143
Rasul Hydel Project	9,53,806	1,22,643	10,241	—9,795	..	1,632	8	89	10,78,446
<b>TOTAL HYDRO-ELECTRIC SCHEMES</b>	<b>11,08,481</b>	<b>6,13,181</b>	<b>16,071</b>	<b>—73,182</b>	<b>..</b>	<b>12,686</b>	<b>27</b>	<b>13,802</b>	<b>16,63,462</b>
<b>II.—Thermo-Electric Schemes.</b>									
Shalamar Thermo Electric Scheme	3,71,902	..	..	..	..	..	..	3,71,902	3,71,902
Lahore Electric Supply Undertaking	..	..	..	..	..	..	..	102	340
<b>GRAND TOTAL</b>	<b>14,80,383</b>	<b>6,13,181</b>	<b>16,071</b>	<b>—73,182</b>	<b>..</b>	<b>12,686</b>	<b>27</b>	<b>13,700</b>	<b>20,36,466</b>
Deduct—Outlay Financed from Ordinary Revenues.									67,623
Net Outlay Outside the Revenue Account								(c) 20,35,466	7,54,57,182
Charged Voted	(a) 4,987	(b) 2,550	(c) 9,992						
Authorized	69,05,302	31,550	20,25,474						

(d) Includes expenditure of a revenue nature Rs. 249 charged to Capital as no revenue accounts have yet been opened.

## 76-A.—ACCOUNT OF CAPITAL OUTLAY ON ELECTRICITY SCHEMES during and to end of the year 1945-46—concl'd.

	Expenditure during the year.								Expenditure to end of the year.
	Works.	Establishment.	Tools and Plant.	Suspense.	Leave and other Establishment charges in England.	Loss or gain by exchange.	Deduct—Receipts and Recoveries on Capital Account.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Government of Bihar.</b>									
<i>II.—Thermo-Electric Schemes.</i>									
Dehri-Sasaram Electrification Scheme . . . . .	36,806	1,716	..	..	..	..	..	38,522	3,43,531
Dehri Sasaram Lift Irrigation Scheme . . . . .	58,752	2,816	..	..	..	..	..	61,568	4,41,471
Dehri Sasaram Lift Irrigation Extension Scheme . . . . .	1,29,921	6,231	..	..	..	..	..	1,36,152	1,92,386
<b>Total</b> . . . . .	2,25,479	10,763	..	..	..	..	..	2,36,242	9,77,388
<i>Deduct—Outlay Financed from Ordinary Revenues.</i>								(a)2,36,242	9,77,388
<b>Net Outlay Outside the Revenue Account.</b>								..	..
<b>Government of Central Provinces and Berar.</b>									
<i>I.—Hydro-Electric Schemes</i>									
Other Project . . . . .	552							552	552
<i>II.—Thermo-Electric Schemes</i>									
Other Project . . . . .	1,000	1,91,967	..	..	1	..	..	1,02,968	1,11,253
<b>Grand Total</b> . . . . .	1,552	1,01,967	..	..	1	..	..	1,03,520	1,11,805
<i>Deduct—Outlay Financed from Ordinary Revenues.</i>								..	..
<b>Net Outlay Outside the Revenue Account.</b>								(b)1,03,520	1,11,805
<b>Government of North-West Frontier Province.</b>									
<i>I.—Hydro-Electric Schemes.</i>									
Malakand Hydro-Electric Project . . . . .	4,22,082	84,410	23,102	60,400	..	..	12,139	5,77,865	94,26,681
<i>II.—Thermo-Electric Schemes.</i>									
Thermo-Electric Scheme, Haripur . . . . .	10,499	2,100	331	..	..	..	..	12,930	2,09,435
Thermo-Electric Scheme, Nathiagali . . . . .	2,100	420	..	..	..	..	..	2,520	43,978
<b>Total Thermo-Electric Schemes.</b>	12,599	2,520	331	..	..	..	..	15,450	2,53,413
<b>GRAND TOTAL</b> . . . . .	4,34,681	86,930	23,433	60,400	..	..	12,139	5,93,305	96,80,084
<i>Deduct—Outlay Financed from Ordinary Revenues.</i>								..	(d)
<b>Net Outlay Outside the Revenue Account.</b>								(c)5,93,305	(d)96,80,084
<b>Total Capital Outlay</b> . . . . .								99,12,922	17,12,53,083
<i>Deduct—Outlay Financed from Ordinary Revenues.</i>								2,36,242	1,05,55,597
<b>Total Net Outlay Outside the Revenue Account.</b>								96,76,680	16,06,97,486

	(a)	(b)	(c)
Charged.	812	..	..
Voted	2,35,430	1,03,520	5,93,305
Authorised.			

(d) The progressive Capital Outlay of Rs. 12,94,908 financed out of Revenue has been transferred to Capital Outlay outside the Revenue Account without financial adjustment.

## Sections J. and JJ.—Miscellaneous.

Revenue .. Rs. 6,83,71,467

Expenditure { Within the Revenue Account, Rs. 43,53,47,884  
Outside the Revenue Account, Rs. - 21,89,74,726

Major Head	No. of Account	Detail of Accounts	Page	Amount of each Account	
				Major Head Total	
				Revenue	Expenditure
				Rs.	Rs.
Receipts from Indian States	77	Receipts . . . . .	245	59,95,335	..
<b>Famine—</b>					
<b>A—Famine Relief</b>	78	Expenditure . . . . .	246	..	3,74,16,492
<b>B—Transfers from Famine Relief Fund</b>	5 & 6	Receipts and Expenditure . . . . .	23 & 29	12,97,783	2,10,000
Superannuation Allowances and Pensions	79	Receipts . . . . .	248	49,31,256	..
" " "	79-A	Expenditure . . . . .	251	..	11,31,20,088
Stationery and Printing	80	Receipts . . . . .	253	1,27,74,413	..
" " "	80-A	Expenditure . . . . .	254	..	4,72,57,354
Miscellaneous	81	Receipts . . . . .	255	4,33,72,680	..
" " "	81-A	Expenditure . . . . .	256	..	23,33,53,113
		<b>TOTAL</b>		6,83,71,467	43,13,57,047
		<b>Capital Outlay within the Revenue Account.</b>			
Payments of Commuted Value of Pensions	79-B	Expenditure . . . . .	252	..	39,90,837
		Total Expenditure within the Revenue Account . . . . .		..	43,53,47,884
		<b>Capital Outlay outside the Revenue Account.</b>			
Payments of Commuted Value of Pensions	79-B	Expenditure . . . . .	252	..	- 56,67,772
Other Provincial Works outside the Revenue Account	82	Expenditure . . . . .	257	..	4,18,753
Rail-Road Co-ordination Schemes.	82-A	Expenditure . . . . .	257	..	7,50,182
Bombay Lands Scheme	83	Expenditure . . . . .	258	..	..
Payments to Retrenched Personnel.	84	Expenditure . . . . .	259	..	2,78,009
Provincial Schemes connected with the War, 1939.	84-A	Expenditure . . . . .	261	..	-21,47,53,898
		Total Expenditure outside the Revenue Account . . . . .	..	..	-21,89,74,726

**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, but excludes Exchange so far as it is distributed over the different Sections concerned. The residual balance of exchange adjustments of each year is transferred to this Section; see Note on page 317.

2. Cash contributions and other payments due from or by Indian States, which under Section 146 of the Government of India Act, 1935, have been placed at the disposal of the Central Government by His Majesty,

are also brought to account in this Section under a separate major head "XLII—Receipts from Indian States".

**Section JJ.—Miscellaneous.**

This Section includes the capital major heads "82—Other Provincial Works outside the Revenue Account", "82-A—Capital Outlay on Rail-Road Co-ordination Schemes," "83—Payments of Commuted Value of Pensions", "84—Capital Outlay on Bombay Lands Scheme", "85—Payments to Retrenched Personnel" and "85-A—Provincial Schemes connected with the War, 1939".



Under this general heading are grouped two expenditure heads of account :—

A.—Famine Relief.

B.—Transfers to Famine Relief Fund.

The transactions under these heads, together with those under the Receipt head "Transfers from Famine Relief Fund", are exhibited in Accounts Nos. 78 and 98.

2. Under the Devolution Rules made under the Government of India Act, 1919, Provincial Governments were required to establish and maintain a Famine Relief Fund by annual assignment from their revenues. The provision of the annual assignment was optional when the accumulated total of the fund amounted to a prescribed sum. The balance at credit of the Fund was regarded as invested with the Government of India, which paid interest on it, and it was available for expenditure on famine relief proper and under certain conditions on other objects

prescribed in the Devolution Rules. The new constitution embodied in the Government of India Act, 1935, contains no provision for a separate Famine Relief Fund and it has 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 has been made by an Act of the Provincial Legislature in Madras, Bombay, Bengal, United Provinces, Bihar, Central Provinces and Berar, North-West Frontier Province, Orissa and Sind. The Punjab Government has decided to continue the Famine Relief Fund but has considered it unnecessary to have an Act of the Legislature to constitute the new Fund. There are no Famine Relief Funds in Assam and Coorg.

The transactions of the Famine Relief Funds are exhibited in Account No. 98, which shows the balances at credit of the Funds at the end of the year 1945-46.

No. 78.—ACCOUNT of EXPENDITURE on FAMINE RELIEF for the year ended 31st March 1946.

	PROVINCIAL GOVERNMENTS.											Total
	Government of Madras	Government of Bombay	Government of Bengal	Government of United Provinces	Government of Punjab	Government of Bihar	Government of Central Provinces and Berar	Government of Assam	Government of North-West Frontier Province	Government of Orissa	Government of Sind	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries and Establishment . . . . .	20,116	6,822	2,13,47,794	..	10,334	..	..	..	..	1,487	39,042	2,14,25,505
Relief Works—												
Communications . . . . .	2,556	..	..	..	..	..	..	..	..	..	..	2,556
Other Works . . . . .	40,852	42,265	..	1,057	..	..	..	..	..	..	..	84,174
Gratuitous Relief . . . . .	2,31,214	1,63,891	64,65,125	6,027	14,96,811	1,79,432	1,818	15,351	..	39,695	12,96,680	98,95,444
Miscellaneous—												
Measures for protection of cattle . . . . .	1,39,350	1,10,816	..	..	..	..	..	..	..	..	..	2,50,166
Other expenditure . . . . .	1,97,626	2,82,353	11,28,763	38,009	..	..	..	..	10,000	..	..	16,56,751
Rehabilitation Programme . . . . .	..	..	41,51,738	..	..	..	..	..	..	..	..	41,51,738
Charges in England—												
High Commissioner—												
Sterling Overseas Pay . . . . .	..	..	10,037	..	..	..	..	..	..	..	..	10,037
Other Charges . . . . .	..	14	..	..	..	..	..	..	..	..	..	14
Loss or gain by exchange . . . . .	..	..	17	..	..	..	..	..	..	..	..	17
Deduct—Amount transferred from Famine Relief Fund. . . . .	..	..	..	..	..	25,000	..	..	10,000	25,000	..	60,000
<b>Total Expenditure on Famine Relief</b>	<b>6,31,714</b>	<b>6,06,161</b>	<b>3,31,03,474</b>	<b>45,093</b>	<b>15,07,145</b>	<b>1,54,432</b>	<b>1,818</b>	<b>15,351</b>	<b>..</b>	<b>16,182</b>	<b>13,35,122</b>	<b>3,74,16,492</b>
Charged . . . . .	..	96	73,808	..	..	..	..	5,653	..	..	..	..
Voted/Authorised . . . . .	6,31,714	6,06,065	3,30,29,666	45,093	15,07,145	1,54,432	1,818	9,698	..	16,182	13,35,122	..

**XLIV and 55.—Superannuation Allowances and Pensions.****GENERAL.**

Pensions and gratuities paid from the revenues of Government fall into two main classes according as they are paid to officers who have retired from Government service or to the surviving families of deceased officers.

2. The accounts under this head are complicated by the appearance in the books of subscriptions to a number of old Funds which are closed for new subscribers but to which old members continue to subscribe. These abolished Funds include the Military Orphan and the Medical Retiring Funds, which have been replaced by the Indian Military Service Family Pension Fund, the accounts of which appear in the books of Defence Services; the Bengal, Bombay and Madras, Civil Funds, which have been replaced by the Indian Civil Service Family Pension Fund; and the Superior Services (India) Family Pension Fund (Untransferred).

3. Before 1st April 1936, the receipts and charges under the Indian Civil Service Family Pension Regulations formed part of the revenue and expenditure of the Central Government. Since 1st April 1936 these transactions have been funded, and now only the Government's share of the pensionary charges is adjusted under the head "Indian Civil Service Family Pensions".

**REVENUE.**

4. Apart from the transactions of the abolished Funds mentioned above, the subscriptions under the Indian Civil Service (Non-European Members) Family Pension Rules, and contributions received from Foreign Governments, etc., in respect of the pensions of officers lent to them, constitute the main items of revenue under this head.

**EXPENDITURE.**

5. Expenditure on superannuation allowances, pensions and gratuities to retired civil officers of all Departments except Railways and Posts and Telegraphs is recorded under this head besides the contributions to Provident and Service Funds and family pensions paid from Funds merged in Government balances, including the abolished Funds mentioned above. 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 Section of the Central Excises and Salt Department, Northern India, 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, or granted on political considerations, 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 259.

**55-A.—Commutation of Pensions Financed from Ordinary Revenues.****83—Payments of Commuted Value of Pensions.**

6. All payments on account of commutations of pensions whether made in England or in India, including payments made to other Governments, but excluding payments to the employees in the Railway and Posts and Telegraphs Departments, are brought to account, in the first instance, under the head "83—Payments of Commuted Value of Pensions", which is a capital head outside the Revenue Account, in the books of the Central or the Provincial Government, as the case may be, and at the end of the year such portion of the expenditure recorded under this head as the Government concerned may decide to meet from current revenues is transferred to the capital major head "55-A—Commutation of Pensions financed from Ordinary Revenues". The net amount debited to the capital major head "83—Payments of Commuted Value of Pensions", after deduction from it of the recoveries, if any, from other Governments, is repaid from revenue either in a lump sum or by a system of equated payments, spread over 15 years, which include interest on the capital invested. Such equated payments are debited to the head "55—Superannuation Allowances and Pensions" or other appropriate major head in the Revenue section of the accounts, by credit to (a) the capital head "83—Payments of Commuted Value of Pensions" for the capital portion of the payments, and to (b) "22—Interest on Debt and Other Obligations" for the interest portion. This procedure is applied *mutatis mutandis* to payments of commuted value of military pensions granted under the Military rules. In Railways and Posts and Telegraphs, the actual payments of commuted pensions are, from 1938-39, debited to the revenue account of those Departments.

	PROVINCIAL GOVERNMENTS.													Total
	Central Government	Government of Coorg	Government of Madras	Government of Bombay	Government of Bengal	Government of United Provinces	Government of Punjab	Government of Bihar	Government of Central Provinces and Berar	Government of Assam	Government of North-West Frontier Province	Government of Orissa	Government of Sind	
	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 . . . . .	1,40,350	..	..	..	..	..	..	..	..	..	..	..	..	1,40,350
Subscriptions under the Superior Services (India) Family Pension (Untransferred) Rules . . . . .	17,631	..	..	..	..	..	..	..	..	..	..	..	..	17,631
Contributions for Pensions and Gratuities . . . . .	17,17,133	2,204	5,96,358	4,90,051	2,70,926	2,19,567	4,13,362	4,55,103	1,86,410	69,110	1,24,688	19,864	1,51,186	47,15,762
Deductions for Marine Pension Fund . . . . .	11,015	..	..	..	..	..	..	..	..	..	..	..	..	11,015
Miscellaneous . . . . .	8,919	384	2,230	40,686	..	3,633	1,305	..	..	..	623	843	681	59,304
Receipts in England— <i>Secretary of State.</i> Widows' Funds of the Home Establishment of the East India Company; Dividends . . . . .	26,251	..	..	..	..	..	..	..	..	..	..	..	..	26,251
Subscriptions in aid of the India Office Provident Fund. . . . .	1,337	..	..	..	..	..	..	..	..	..	..	..	..	1,337
Miscellaneous . . . . .	13,283	..	..	..	5,240	..	..	252	127	..	..	..	..	17,902
<i>High Commissioner</i> Subscriptions in aid of the Indian Civil and Military Funds—														
Bengal Civil Fund . . . . .	12	..	..	..	..	..	..	..	..	..	..	..	..	18
Deductions for Marine Pension Fund. . . . .	674	..	..	..	..	..	..	..	..	..	..	..	..	674
Subscriptions and Donations:— Indian Civil Service (Non-European Members) Family Pensions.	3,163	..	..	..	..	..	..	..	..	..	..	..	..	3,163
Wage deductions on account of contributions to pensions. . . . .	765	..	..	..	..	..	..	..	..	..	..	..	..	765
Miscellaneous . . . . .	17,129	..	7,415	706	5,849	..	336	213	712	73	..	..	..	32,433
Loss or gain by exchange . . . . .	115	..	13	1	10	..	2	..	1	..	..	..	..	142
	19,56,778	2,588	6,06,016	5,31,444	2,82,025	2,23,200	4,15,005	4,55,568	1,87,250	69,183	1,25,311	20,507	1,51,867	50,26,742
Deduct—Refunds . . . . .	782	..	2,901	..	193	..	24,237	..	209	66,770	..	53	341	95,486
<b>Total Receipts in aid of Superannuation Allowances and Pensions.</b>	<b>19,55,996</b>	<b>2,588</b>	<b>6,03,115</b>	<b>5,31,444</b>	<b>2,81,832</b>	<b>2,23,200</b>	<b>3,90,768</b>	<b>4,55,568</b>	<b>1,87,041</b>	<b>2,413</b>	<b>1,25,311</b>	<b>20,454</b>	<b>1,51,526</b>	<b>49,31,256</b>



No. 79-A.—ACCOUNT of SUPERANNUATION, RETIRED and COMPASSIONATE ALLOWANCES and PENSIONS paid during the year ended 31st March 1946.

LHIBAGAO

PROVINCIAL GOVERNMENTS.

	PROVINCIAL GOVERNMENTS.														Total
	Central Government	Government of Coorg	Government of Madras	Government of Bombay	Government of Bengal	Government of United Provinces	Government of Punjab	Government of Bihar	Government of Central Provinces and Berar	Government of Assam	Government of North West Frontier Province	Government of Orissa	Government of Sind		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Superannuation and Retired Allowances	1,26,24,240	1,13,279	1,15,40,380	1,13,20,816	96,51,115	1,04,94,893	71,53,331	41,34,691	41,79,625	18,33,188	10,32,551	13,36,533	20,39,467	7,74,54,614	
Equated payments of commuted value of pensions transferred from Capital (outside the Revenue Account)	41,81,462	..	..	13,99,958	3,84,257	9,69,005	14,74,434	30,141	5,72,419	4,95,904	..	..	..	94,18,583	
Compassionate Allowances	3,02,851	..	58,223	92,190	58,357	1,09,375	1,01,534	24,073	22,518	14,816	81,590	6,353	13,749	8,84,619	
Gratuities	83,431	275	1,58,350	22,039	84,595	12,687	26,890	17,502	35,466	14,470	7,234	6,591	34,769	5,04,299	
Contributions for pensions and gratuities	46,531	..	..	..	..	..	..	..	..	..	..	1,28,497	1,56,369	3,31,397	
Charitable Allowances	2,595	..	..	..	..	4,332	118	..	..	..	..	1,658	..	8,703	
Pensions for distinguished and meritorious services or for political considerations	2,79,493	..	..	8,960	1,200	..	7,812	12,324	..	2,339	1,800	72	3,500	3,17,491	
Covenanted Civil Service Pensions	39,383	..	1,29,979	1,06,607	..	43,832	..	..	26,049	..	..	..	..	3,45,850	
Donations to Service Funds	407	..	..	28,744	..	..	..	..	407	..	..	..	..	29,558	
Donations to Provident Funds	4,51,617	..	38,046	32,331	64,004	26,277	69,486	16,305	10,307	4,874	30	1,010	111	7,14,398	
Pensions of the Military Fund	538	..	..	..	..	..	..	..	..	..	..	..	..	538	
Pensions of the Military Orphan Fund	12,312	..	..	..	..	..	..	..	..	..	..	..	..	12,312	
Pensions of the Medical Retiring Fund	1,587	..	..	..	..	..	..	..	..	..	..	..	..	1,587	
Pensions of the Bengal Civil Fund	360	..	..	..	..	..	..	..	..	..	..	..	..	360	
Pensions of the Madras Civil Fund	15,999	..	..	..	..	..	..	..	..	..	..	..	..	15,999	
Pensions of the Bombay Civil Fund	196	..	..	..	..	..	..	..	..	..	..	..	..	196	
Pensions under the Indian Civil Service (Non-European Members) Family Pension Rules	1,26,337	..	..	..	..	..	..	..	..	..	..	..	..	1,26,337	
Pensions, etc., under the War Risks Compensation Scheme	23,003	..	..	..	..	..	..	..	..	..	..	..	..	23,003	
Special pensions connected with War, 1914	12,402	..	..	..	..	..	..	..	..	..	..	..	..	12,402	
Pensions under the Superior Services (India) Family Pensions (Untransferred) Rules	98,263	..	..	..	..	..	..	..	..	..	..	..	..	98,263	
Post War Reconstruction and Development Programme.	..	..	..	(a) 4,633	..	..	..	..	..	..	..	..	..	4,633	
Carried over	1,83,03,007	1,13,554	1,19,25,478	1,30,16,308	1,02,43,528	1,16,60,406	88,32,605	42,35,039	48,47,791	22,75,572	11,23,205	14,89,684	22,47,965	9,03,05,142	

I and II—Miscellaneous

(a) Represents contribution to the Contributory Provident Fund.

CENTRAL AND PROVINCIAL GOVERNMENTS IN INDIA, FOR THE YEAR 1945-46.

	Central Government	Government of Coorg	PROVINCIAL GOVERNMENTS.										Total	
			Government of Madras	Government of Bombay	Government of Bengal	Government of United Provinces	Government of Punjab	Government of Bihar	Government of Central Provinces and Berar	Government of Assam	Government of North-West Frontier Province	Government of Orissa		Government of Sind
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward . . . . .	1,83,03,007	1,13,554	1,19,25,478	1,30,16,308	1,02,43,528	1,16,60,406	88,32,505	42,35,039	48,47,791	22,75,572	11,23,205	14,80,684	22,47,965	9,03,05,142
Pensions to the dependents of deceased officers (ex German ships) interned during the War in Germany . . . . .	520	..	..	..	..	..	..	..	..	..	..	..	..	520
Government Contribution paid under the Indian Civil Service Family Pension Rules . . . . .	3,762	..	3,072	2,218	4,867	..	..	2,268	..	..	..	857	365	18,009
Transfer to the Pension Equalisation Fund . . . . .	..	..	..	..	..	..	..	1,33,913	..	..	..	..	..	1,33,913
Bonus to temporary Clerical personnel under the scheme of unified-scales of pay . . . . .	15,00,000	..	..	..	..	..	..	..	..	..	..	..	..	15,00,000
Charges in England— <i>Secretary of State.</i>														
Superannuation and Retired Allowances—														
India Office, Audit Office and High Commissioner's Establishments—														
Home Service Widows Funds of the East India Company . . . . .	8,663	..	..	..	..	..	..	..	..	..	..	..	..	8,663
Home Service Pensions and Gratuities . . . . .	8,27,033	..	..	..	..	..	..	..	..	..	..	..	..	8,27,033
India Office Provident Fund . . . . .	92,832	..	..	..	..	..	..	..	..	..	..	..	..	92,832
Military and Navy Officers, etc., in respect of Civil employment . . . . .	10,80,255	3,559	2,04,555	2,61,201	2,66,029	1,87,148	2,49,095	1,21,031	65,593	83,879	31,681	..	..	25,54,026
Pensions and allowances paid in respect of other Provident Funds (Military, Medical and Navy Funds) . . . . .	17,62,602	..	..	..	..	..	..	..	..	..	..	..	..	17,62,602
Other Pensionary charges . . . . .	880	..	..	..	..	..	..	..	..	..	..	..	..	880
<i>High Commissioner.</i>														
Superannuation and Retired Allowances—														
India Office, Audit Office and High Commissioner's Establishments:—														

Home Service pensions and gratuities . . . . .	1,07,996	..	..	..	..	..	..	..	..	..	..	..	..	..	1,07,996
Federal and High Court Judges	8,23,027	3,912	1,30,948	1,54,569	2,07,476	87,992	95,357	71,838	9,763	554	..	..	..	..	15,91,436
Indian Civil Service . . . . .	83,94,473	7,984	6,98,520	8,62,078	7,98,201	10,92,990	6,93,139	5,90,602	4,39,469	3,25,487	17,691	2,084	10,990	1,39,33,718	
Other Civil Services in India . . . . .	1,19,45,849	12,169	11,05,410	10,25,177	12,00,924	11,10,987	10,61,728	5,67,025	6,36,653	2,77,245	1,24,200	2,833	72,083	1,91,42,303	
Government Contributions paid under the India Civil Service Family Pension Rules . . . . .	1,65,013	471	11,219	10,654	11,010	16,069	8,024	6,332	2,909	1,445	..	396	418	2,33,960	
Pensions paid in respect of the Bengal, Bombay (Provident Branch) and Madras Civil Funds	14,25,813	..	..	..	..	..	..	..	..	..	..	..	..	14,25,813	
Compassionate Allowances . . . . .	1,02,934	..	18,335	..	31,023	3,824	222	1,087	3,000	630	2,110	..	..	1,63,165	
Gratuities . . . . .	13,925	..	..	..	..	..	..	1,035	22	..	..	..	..	14,982	
Pensions for distinguished and meritorious services . . . . .	1,000	..	..	..	..	..	..	..	..	..	..	..	..	1,000	
Pensions of Widows and Families of Officers of the Bengal Pilot Service . . . . .	34,261	..	..	..	..	..	..	..	..	..	..	..	..	34,261	
Other pensionary charges . . . . .	8,980	..	..	2,04,821	1,287	651	..	9	..	879	..	..	..	2,16,627	
Loss or gain by exchange . . . . .	22,285	49	3,783	4,381	4,375	4,347	3,665	2,364	2,012	1,200	305	9	145	48,920	
Deduct—Actual amount of pensions recovered from other Governments . . . . .	1,77,71,159	..	..	2,66,121	..	..	..	2,38,989	..	..	..	..	..	1,82,76,269	
Deduct—Pensionary charges transferred to Commercial Departments . . . . .	83,809	..	2,88,672	78,130	1,27,658	7,13,525	7,62,970	95,490	..	..	74,772	69,302	1,70,304	24,64,632	
Deduct—Amount transferred from the Pension Equalisation Fund . . . . .	..	..	..	..	..	..	..	19,813	..	..	..	..	..	19,813	
Deduct—Pensionary charges of the Ecclesiastical Department recovered from the War and the Railway Departments . . . . .	2,36,999	..	..	..	..	..	..	..	..	..	..	..	..	2,36,999	
<b>Total Expenditure under Superannuation Allowances and Pensions.</b>	<b>2,85,33,143</b>	<b>1,41,728</b>	<b>1,38,19,248</b>	<b>1,51,97,156</b>	<b>1,26,41,062</b>	<b>1,34,50,889</b>	<b>1,01,80,865</b>	<b>53,78,251</b>	<b>60,07,212</b>	<b>29,66,891</b>	<b>12,24,420</b>	<b>14,17,561</b>	<b>21,61,662</b>	<b>11,31,20,088</b>	
Non-voted charged . . . . .	1,41,03,137	1,41,728	29,88,987	31,33,586	33,41,011	39,04,652	29,17,071	14,68,439	16,25,452	9,29,564	2,02,412	5,26,730	5,17,226		
Voted Authorised . . . . .	1,44,30,006		1,08,30,261	1,20,63,570	93,00,051	95,46,237	72,63,794	39,09,812	43,81,760	20,37,327	10,22,008	8,90,831	16,44,436		

	PROVINCIAL GOVERNMENTS													Total		
	Central Government	Government of Co. P.	Government of Madras	Government of Bombay	Government of Bengal	Government of United Provinces	Government of Punjab	Government of Bihar	Government of Central Provinces and Berar	Government of Assam	Government of North-West Frontier Province	Government of Orissa	Government of Sind			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
<b>Payments of Commuted Value of Pensions—</b>																
Payments in India . . . . .	(a) 51,28,725	7,614	18,95,265	4,83,592	19,98,267	5,41,374	6,33,231	3,15,790	2,02,963	3,28,962	68,503	47,214	1,14,407	1,17,66,027		
Payments in England—																
Par Value . . . . .	(b) 6,96,562	..	..	7,688	35,407	..	8,000	..	..	..	2,056	..	..	7,49,713		
Loss or gain by exchange . . . . .	(c) 1,1,9	..	..	13	62	..	14	..	..	..	4	..	..	1,242		
Deduct—Capital portion of Equated Payments out of Revenue . . . . .	(d) 58,20,913	..	..	10,85,871	3,14,024	7,55,413	11,46,871	29,481	3,12,373	3,35,992	..	..	..	98,10,938		
Deduct—Amount recovered from other Governments . . . . .	(e) 25,61,291	..	15,36,302	..	..	2,13,150	17,712	262	..	..	54,232	..	..	43,82,979		
Deduct—Amount financed from Ordinary Revenues . . . . .	10,96,944	7,614	3,59,063	..	20,33,733	..	..	3,15,528	..	..	16,331	47,214	1,14,407	39,90,837		
<b>Net Expenditure (outside the Revenue Account) during the year.</b>	—36,52,712	..	..	—5,94,578	—3,14,024	—4,37,210	—5,23,338	—29,481	—1,09,410	—7,010	..	..	..	—56,67,772		
Amount financed from Ordinary Revenues.	}	7,614	Non-voted	3,15,862	1,59,167	..	2,58,889	..	..	1,28,405	..	..	—10,155	2,802	..	
			Charged													
			Voted	7,81,032	1,99,895	..	17,75,347	..	..	1,87,123	..	..	26,486	44,412	1,14,407	
			Authorised													
Net Expenditure outside the Revenue Account.	}	}	Non-voted	—14,37,542	..	..	—79,337	—20,737	—5,78,709	1,82,226	—11,558	1,07,659	3,659	..	..	
			Charged													
			Voted	—22,15,170	..	..	—5,15,191	—2,93,287	1,41,550	—7,05,564	—17,923	—2,17,069	—10,669	..	..	..
			Authorised													
<b>Net Expenditure (outside the Revenue Account) to end of the year.</b>	3,39,13,513	..	..	79,76,535	17,93,734	50,38,925	88,11,154	..	90,28,273	28,06,294	..	..	..			

(a) Civil . . . . .	Rs. 39,92,639	(b) Civil . . . . .	Rs. 40,300	(c) Civil . . . . .	Rs. 8	(d) Civil . . . . .	Rs. 31,92,900	(e) Civil . . . . .	Rs. 14,63,193
Defence . . . . .	11,35,786	Defence . . . . .	6,56,282	Defence . . . . .	1,141	Posts and Telegraphs . . . . .	4,51,535	Defence . . . . .	10,98,098
Defence . . . . .						Defence . . . . .	18,76,478		
<b>TOTAL</b>	<b>51,28,725</b>	<b>TOTAL</b>	<b>6,96,562</b>	<b>TOTAL</b>	<b>1,149</b>	<b>TOTAL</b>	<b>58,20,913</b>	<b>TOTAL</b>	<b>25,61,291</b>

**XLV and 56.- Stationery and Printing.**

REVENUE.

This is essentially an expenditure head, and the revenue recorded in the accounts is rather a set-off against some part of the charges than an independent source of income.

EXPENDITURE.

The Commercial Departments, such as the Railways, Posts and Telegraphs and the Salt Section of the Central Excises and Salt Department, Northern India, and, when it exists, the Census Department, pay for their own printing and stationery. The Defence Department also has since 1925-26 been debited with the cost of stationery supplied and printing work done. In the case of other departments of Government, whether Central or Provincial, expenditure on stationery and printing except for petty purchases of indigenous stationery, is usually brought to account under this head.

2. The bulk of the stationery is purchased in the first instance for the Central Stores. The cost of all such purchases, whether made in India or in England, is debited to the Central Government. It is not until the stores are actually issued to Provincial Governments or to Central Departments which have to pay for their supplies that the debits are passed on to the provincial or departmental accounts. The recoveries effected from the paying departments of the Central Government are adjusted by reduction of the Central expenditure on purchase of stationery; and the recoveries from Provincial Governments are shown under the receipt major head "XLV—Stationery and Printing". The recoveries from other Governments for the cost of stationery supplied by Provincial Stores are also shown under the same major head.

3. A new system based on costing principles was introduced in the accounts of Government Presses with effect from 1924-25. Under this system, in addition to the actual cash expenditure on the different sections of the Presses, indirect charges such as pension payments, interest on capital outlay and depreciation on buildings, etc., are worked out and distributed over these sections so as to arrive at the true cost of each section. A Depreciation Reserve has also been opened except in Bihar and Orissa, to which depreciation calculated on the value of the plant, machinery and furniture in use in the Presses during each year is credited, as also the residual book value of plant, machinery and furniture disposed of during the year. This Reserve bears the cost of all machines, etc., replaced during the year. The transactions of the Reserve are shown in Account No. 104 on pages 310—312.

No. 80.— ACCOUNT of RECEIPTS under STATIONERY and PRINTING for the year ended 31st March 1946.

	Central Government	Government of Coorg	PROVINCIAL GOVERNMENTS.										Total	
			Government of Madras	Government of Bombay	Government of Bengal	Government of United Provinces	Government of Punjab	Government of Bihar	Government of Central Provinces and Berar	Government of Assam	Government of North-West Frontier Province	Government of Orissa		Government of Sind
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Stationery Receipts . . . . .	68,85,792	108	3,85,527	88,123	2,962	2,71,538	4,52,073	61,298	11,804	..	5,311	27,584	1,595	81,93,715
Sale of plain paper used with stamps . . . . .	13,921	..	..	..	3,59,870	2,82,190	1,80,570	1,54,589	2,884	45,921	19,044	49,985	..	11,05,974
Sale of Gazettes and other Government Publications . . . . .	3,49,491	775	1,96,305	1,20,968	68,861	5,22,175	1,26,301	40,631	53,400	16,145	6,180	9,670	15,163	15,19,265
Collection of payment for services rendered . . . . .	1,316	..	..	..	..	..	..	..	..	..	..	..	..	1,316
Other Press Receipts . . . . .	3,93,462	322	7,20,955	4,86,117	1,68,083	4,03,260	2,70,936	28,627	51,334	24,049	11,826	15,658	42,597	26,17,256
Receipts in England—														
High Commissioner . . . . .	8,556	..	232	336	368	378	152	348	116	60	7	..	9	10,562
Loss or gain by exchange . . . . .	17	..	1	1	1	1	..	1	..	..	..	..	..	22
	78,52,555	1,205	12,97,020	6,97,545	5,92,945	14,79,542	10,30,062	2,85,494	1,19,538	86,175	42,368	99,297	59,364	1,34,48,110
Deduct—Refunds . . . . .	6,47,133	..	5,435	2,073	..	7,275	5,148	451	502	70	75	105	1,400	6,73,697
<b>Total Receipts under Stationery and Printing.</b>	<b>70,05,422</b>	<b>1,205</b>	<b>12,91,585</b>	<b>6,93,472</b>	<b>5,99,945</b>	<b>14,72,267</b>	<b>10,20,914</b>	<b>2,85,043</b>	<b>1,19,036</b>	<b>86,105</b>	<b>42,293</b>	<b>99,192</b>	<b>57,964</b>	<b>1,27,74,413</b>

I. and II.—Miscellaneous.

CENTRAL AND PROVINCIAL GOVERNMENTS IN INDIA, FOR THE YEAR 1945-46 253

	PROVINCIAL GOVERNMENTS.													Total
	Central Government	Government of Coorg	Government of Madras	Government of Bombay	Government of Bengal	Government of United Provinces	Government of Punjab	Government of Bihar	Government of Central Provinces and Berar	Government of Assam	Government of North-West Frontier Province	Government of Orissa	Government of Sind	
<b>I.—STATIONERY.</b>	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Stationery Offices and Stores . . . . .	72,47,472	..	1,89,929	1,48,222	..	88,511	53,767	27,286	..	..	..	11,288	8,672	77,75,147
Purchase of Stationery Stores . . . . .	5,12,43,033	442	21,91,849	23,07,843	..	14,49,298	13,82,218	1,93,005	..	..	10,432	97,635	2,13,899	5,90,90,254
Stationery supplied by other Governments . . . . .	2,535	4,066	..	..	16,20,343	..	..	..	4,09,267	50,088	96,960	..	..	21,83,259
Discount on plain paper used with stamps . . . . .	436	..	..	..	16,698	18,620	2,993	5,837	157	2,223	572	2,946	..	50,482
Purchase of plain paper used with stamps . . . . .	..	..	..	..	91,816	1,47,383	49,043	1,23,625	2,158	2,054	7,332	8,110	..	4,31,521
Deduct—Value of stationery supplied to other Governments and paying Departments . . . . .	2,18,77,388	..	16,404	8,321	..	..	93,666	12,821	..	..	7,593	..	6,581	2,20,22,774
<b>II.—PRINTING.</b>														
Government Presses . . . . .	52,63,856	531	14,02,382	12,39,493	17,63,559	11,65,688	7,38,747	6,95,146	3,88,379	2,36,698	1,81,071	2,69,908	2,53,551	1,35,99,009
Printing at Private Presses . . . . .	24,01,152	..	4,26,286	7,269	7,960	44,523	17,976	..	4,554	1,13,035	12,091	4,396	52,940	30,92,182
Lithography . . . . .	..	..	..	..	..	..	2,30,989	..	..	..	..	..	..	2,30,989
Cost of printing work done by other Governments . . . . .	2,68,196	9,173	..	81	4,676	..	7,964	583	..	14	228	16,806	86,596	3,94,317
Works . . . . .	..	..	..	..	..	6,363	..	..	..	..	..	..	..	6,363
Deduct—Cost of printing work done for other Governments and paying Departments . . . . .	1,79,32,930	..	..	60,738	4,979	..	1,18,470	31,122	..	..	28,800	9,792	4,785	1,81,91,616
Charges in England— High Commissioner.														
Stationery, Printing and Book-binding for the High Commissioner's Office . . . . .	99,766	..	..	..	..	..	..	..	..	..	..	..	..	99,766
Leave salaries and deputation pay . . . . .	6,060	..	4,306	..	5,706	..	2,322	..	..	..	..	..	..	18,394
Allotment of pay of officers . . . . .	..	..	..	..	1,867	..	..	..	..	..	..	..	..	1,867
Sterling Overseas Pay . . . . .	..	..	3,000	..	4,000	..	..	..	..	..	..	..	..	7,000
Stores for India . . . . .	3,37,498	..	1,04,977	16,947	11,456	4,673	..	2,149	2,143	..	..	1,449	8,760	4,90,052
Other charges . . . . .	70	..	..	..	..	..	..	..	..	..	..	..	..	70
Loss or gain by exchange . . . . .	771	..	195	29	40	8	4	4	4	..	..	2	15	1,072
<b>Total Expenditure under Stationery and Printing.</b>	<b>2,70,60,527</b>	<b>14,212</b>	<b>43,06,520</b>	<b>36,50,825</b>	<b>35,23,142</b>	<b>29,25,067</b>	<b>22,73,887</b>	<b>10,04,292</b>	<b>8,06,662</b>	<b>4,04,112</b>	<b>2,72,293</b>	<b>4,02,748</b>	<b>6,13,067</b>	<b>4,72,57,354</b>
Non-Voted														
Charged . . . . .	91,923	14,212	3,86,700	..	21,103	..	..	..	..	773	2,729	..	..	
Voted . . . . .	2,69,68,604		39,19,820	36,50,825	35,02,039	29,25,067	22,73,887	10,04,292	8,06,662	4,03,339	2,69,564	4,02,748	6,13,067	
Authorised														

**XLVI and 57.—Miscellaneous.**

These heads cover all transactions of the Civil Department (as distinguished from the Defence and Commercial Departments, the miscellaneous transactions of which are taken to the Defence Services or the commercial major head of accounts concerned) which cannot be brought to account under any of the foregoing descriptive heads. The transactions are exhibited in sufficient detail in Accounts Nos. 81 and 81-A and do not require any further explanation.

The net credit or debit under 'Exchange on Remittance Account' resulting from the year's transactions, which are originally accounted for under that head, is treated at the end of the year as a miscellaneous item of revenue or expenditure of the Central Government. The gain or loss by exchange in respect of transactions under debt, deposit, etc., heads of the Provincial Governments is also brought to account under the minor head "Net gain by exchange on Remittance Transactions" in the Provincial Accounts.

**No. 81.—ACCOUNT of MISCELLANEOUS RECEIPTS for the year ended 31st March 1946.**

	Central Government	Government of Coorg	PROVINCIAL GOVERNMENTS.											Total
			Government of Madras	Government of Bombay	Government of Bengal	Government of United Provinces	Government of Punjab	Government of Bihar	Government of Central Provinces and Berar	Government of Assam	Government of North-West Frontier Province	Government of Orissa	Government of Sind	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Net Gain by Exchange on Remittance Transactions . . . . .	30,65,512	..	—85	108	61	107	136	68	97	62	6	..	20	30,66,092
Unclaimed deposits . . . . .	7,99,480	1,546	6,45,065	5,39,825	10,68,970	11,85,370	10,46,673	7,75,471	3,00,583	1,44,037	1,53,374	96,682	1,61,480	69,06,656
Sales of land and houses, etc. . . . .	6,129	..	68	12	17,525	1,92,834	3,72,436	7,734	1,11,560	30	11	..	..	7,08,339
Fees for Government audit . . . . .	3,40,316	..	1,12,237	19,564	64,061	2,95,670	2,18,325	67,792	4,697	8,934	7,549	3,002	4,277	11,46,424
Receipts arising out of the Military Lands Scheme, Bombay . . . . .	2,46,182	..	..	..	..	..	..	..	..	..	..	..	..	2,46,182
Recoveries of Overpayments . . . . .	2,54,953	37	5,93,289	1,12,011	50,443	4,296	1,10,438	42,530	24,168	13,40,294	2,491	15,618	13,078	25,54,246
Collection of payments for services rendered . . . . .	8,59,122	3,686	3,36,635	59,194	8,96,523	98,909	1,97,013	1,17,510	39,835	1,27,266	20,928	13,600	20,723	27,90,944
Transfer from the Deposit Account of grants for Economic Development and Improvement of Rural Areas . . . . .	..	697	31,210	..	..	..	..	87,001	16,907	425	..	..	53,462	1,89,702
Transfer from the Deposit Account of Special Development Fund. Surcharge levied by Food Supply Department, Punjab . . . . .	..	..	..	2,04,272	..	..	..	..	..	..	..	..	..	2,04,272
Other Receipts . . . . .	67,57,602	13,113	26,08,714	5,73,885	24,78,505	25,81,190	10,21,181	64,23,955	14,47,175	17,90,642	9,65,120	5,41,473	1,47,016	10,21,181
Receipts in England— <i>Secretary of State.</i>														
Receipts from His Majesty's Foreign Office on account of excess cost of Diplomatic and Consular Establishments in Iran, etc. . . . .	3,37,033	..	..	..	..	..	..	..	..	..	..	..	..	3,37,033
Miscellaneous Receipts . . . . .	10,082	..	..	..	..	..	..	..	..	..	..	..	..	10,082
<i>High Commissioner.</i>														
Recoveries of Overpayments . . . . .	..	..	..	..	..	..	4,973	..	..	..	..	..	..	4,973
Miscellaneous Receipts . . . . .	1,46,151	26	2,580	1,621	2,053	2,806	—	2,326	1,079	307	..	748	187	1,59,884
Loss or gain by exchange . . . . .	859	..	6	3	5	5	9	8	2	..	..	1	2	900
	1,23,14,421	19,105	43,19,719	15,10,495	45,75,246	43,61,187	93,95,139	25,47,615	22,89,570	25,86,475	7,25,832	2,76,667	6,66,739	4,60,87,710
<i>Deduct—Refunds</i> . . . . .	6,55,713	32	1,85,719	47,501	5,84,127	2,07,728	2,83,273	1,22,054	4,10,061	1,30,726	25,208	15,915	46,973	27,15,030
<b>Total Miscellaneous Receipts</b> . . . . .	<b>1,21,58,708</b>	<b>19,073</b>	<b>41,34,000</b>	<b>14,62,994</b>	<b>39,91,119</b>	<b>41,53,459</b>	<b>91,11,866</b>	<b>24,25,561</b>	<b>18,79,509</b>	<b>24,55,749</b>	<b>7,00,624</b>	<b>2,60,752</b>	<b>6,19,266</b>	<b>4,33,72,680</b>

J. and J.—Miscellaneous.

CENTRAL AND PROVINCIAL GOVERNMENTS IN INDIA, FOR THE YEAR 1945-46.

No. 81-A.- ACCOUNT of MISCELLANEOUS EXPENDITURE for the year ended 31st March 1946.

	PROVINCIAL GOVERNMENTS.														
	Central Government	Government of Coorg	Government of Madras	Government of Bombay	Government of Bengal	Government of United Provinces	Government of Punjab	Government of Bihar	Government of Central Provinces and Berar	Government of Assam	Government of North-West Frontier Province	Government of Orissa	Government of Sind	Total	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Donations for charitable purposes . . . . .	1,45,882	14,601	1,42,354	4,42,828	1,26,906	51,282	21,317	12,205	1,456	19,533	2,456	1,556	35,659	10,18,635	
Special Commissions of Enquiry . . . . .	3,76,944	..	..	1,975	1,02,233	11,109	3,104	2,387	..	2,947	8,234	3,242	2,565	5,13,740	
Payments arising out of the Military Lands Scheme, Bombay . . . . .	26,248	..	..	..	..	..	..	..	..	..	..	..	..	26,248	
Irrecoverable temporary loans and advances written off . . . . .	22,256	..	20,991	1,31,621	21,561	7,152	62,188	15,054	1,159	12,429	2,45,407	241	1,981	5,42,040	
Contributions . . . . .	6,91,809	..	1,24,52,411	17,55,310	2,19,72,350	87,12,697	20,02,807	13,94,026	18,95,949	25,22,829	1,51,012	3,50,583	3,96,525	5,42,08,218	
Expenses incidental to the running of Food Supply Scheme . . . . .	21,63,147	..	..	..	..	..	..	..	..	..	..	..	..	21,63,147	
Losses on Supply of Foodstuffs to Government servants and others at concessional prices . . . . .	16,72,751	..	..	..	..	..	..	95,00,000	84,685	3,59,456	..	..	..	1,16,16,892	
Transfer to the Fund for India's contribution to the United Nations Relief and Rehabilitation Administration . . . . .	7,86,74,291	..	..	..	..	..	..	..	..	..	..	..	..	7,86,74,291	
Transfer to Supply Schemes Stabilization Fund . . . . .	..	..	..	..	..	1,50,00,000	..	..	..	..	..	..	..	1,50,00,000	
Other charges . . . . .	3,39,13,785	43,323	26,49,295	34,23,301	37,06,486	4,62,614	88,87,327	4,12,030	20,03,246	34,78,844	1,55,718	3,09,323	97,47,297	6,91,92,589	
Charges in England— Secretary of State.															
Other items . . . . .	85,612	..	..	..	..	..	..	..	..	..	..	..	..	85,612	
High Commissioner.															
Leave salaries and deputation pay . . . . .	63,279	..	..	..	..	..	..	..	..	..	..	..	..	63,279	
Sterling Overseas Pay . . . . .	1,126	..	..	..	..	..	..	..	..	..	..	..	4,412	5,538	
Miscellaneous charges connected with the supply of stores to India . . . . .	1,02,992	..	..	..	..	..	..	..	..	..	..	..	..	1,02,992	
Allowances to selected candidates for technical training abroad . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
Other items . . . . .	24,836	1	335	132	15	3	4,876	..	..	..	..	..	13,882	13,882	
Loss or gain by exchange . . . . .	486	..	1	..	..	..	8	..	..	5,163	..	..	13	35,374	
													32	536	
<b>Total Miscellaneous Expenditure</b> . . . . .	<b>11,79,65,444</b>	<b>57,925</b>	<b>1,52,65,987</b>	<b>57,55,167</b>	<b>2,59,29,561</b>	<b>2,42,44,857</b>	<b>1,09,81,627</b>	<b>1,13,35,602</b>	<b>39,86,495</b>	<b>64,00,310</b>	<b>5,62,827</b>	<b>6,64,945</b>	<b>1,02,02,366</b>	<b>23,33,53,113</b>	
Non-voted . . . . .	6,76,379	57,925	4,891	..	61,44,307	..	86,810	7,829	10,84,659	27,30,675	4,568	..	2,60,000		
Charged . . . . .															
Voted . . . . .	11,72,89,065			1,52,61,096	57,55,167	1,97,85,254	2,42,44,857	1,08,94,817	1,13,27,773	29,01,836	36,69,635	5,58,259	6,64,945	99,42,366	
Authorised . . . . .															



**82.—Capital Account of Other Provincial Works Outside the Revenue Account.**

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

The expenditure to end of the year under this head in Bihar represents the Provincial Government's share of the expenditure incurred in repairing damage caused by the earthquake of 1934 to Irrigation works for which no capital and revenue accounts are kept (see also note on page 232).

**No. 82.—ACCOUNT of CAPITAL EXPENDITURE ON OTHER PROVINCIAL WORKS OUTSIDE the REVENUE ACCOUNT during and to end of the year 1945-46.**

	Expenditure during the year.		Expenditure to end of the year.
	Charged.	Voted.	
	Rs.	Rs.	Rs.
<b>PROVINCIAL GOVERNMENTS.</b>			
<b>Government of Bombay.</b>			
Excise :—			
Construction of quarters and peons' lines for Excise Department . . . . .	..	..	19,963
Payment of Compensation for Plant of the Dhulia Distillery . . . . .	..	..	2,00,000
Purchase of Sewri Dockyard . . . . .	..	..	88,773
Industries :—			
Value of Acetone Factory Buildings at Nasik . . . . .	..	..	17,39,012
<b>TOTAL</b>	..	..	20,47,748
<b>Government of the United Provinces.</b>			
Land Revenue :—			
Original Works . . . . .	..	..	2,01,552
General Administration :—			
Construction of Buildings . . . . .	..	..	26,50,358
Establishment . . . . .	..	..	97,438
Education :—			
Electric Installation in the Thomason College, Roorkee . . . . .	..	..	53,608
<b>TOTAL</b>	..	..	30,03,456
<b>Government of Punjab.</b>			
Rawalpindi Kashmir Bus Service . . . . .	..	28,665	7,19,145
Lahore Omnibus Service . . . . .	..	8,59,581	8,59,581
<b>TOTAL</b>	..	8,88,246	15,78,726
<b>Government of Bihar.</b>			
Reconstruction of lost property to Government property damaged by Earthquake . . . . .	..	..	3,72,667
<b>Government of the Central Provinces and Berar.</b>			
Stationery and Printing :—			
Capital outlay on purchase of machinery . . . . .	..	..	1,60,821
<b>Government of Sind.</b>			
Land Revenue :—			
Development of Artillery Maidan, Karachi . . . . .	..	5,018	} —20,86,233
Deduct—Receipts and recoveries on Capital Account . . . . .	..	4,74,511	
Industries :—			
Contribution towards the pay of the Senior Assistant Consulting Surveyor to Government.	..	..	3,600
<b>TOTAL</b>	..	—4,69,493	—20,82,633
<b>TOTAL PROVINCIAL GOVERNMENTS</b>	..	4,18,753	50,80,785

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

This capital major head opened in the accounts from 1945-46 records the capital outlay on investments of Provincial Governments in companies floated under the rail-road co-ordination scheme.

**No. 82 A.—ACCOUNT of CAPITAL OUTLAY ON RAIL-ROAD CO-ORDINATION SCHEME during and to end of the year 1945-46.**

Government of the Central Provinces and Berar.	Expenditure during the year.		Expenditure to end of the year.
	Charged.	Voted.	
	Rs.	Rs.	Rs.
Rail-Road Co-ordination Scheme.	..	7,50,182	7,50,182

J. and JJ.—Miscellaneous.

## 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 1945-46, 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. Five 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 Rs. 3,61,980. 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 1945-46.

	Expenditure during the year.	Expenditure to end of the year.
	Rs.	Rs.
<b>CENTRAL GOVERNMENT.</b>		
BOMBAY.		
Cost of Land taken over for Defence Services . . . . .	..	2,33,03,566
<i>Deduct</i> —Receipts and recoveries on Capital Account . . . . .	..	1,91,731
TOTAL . . . . .	..	2,31,11,835

**85.—Payments to Retrenched Personnel.**

This capital major head was opened in the accounts for the year 1931-32 for the adjustment of payments of gratuities to retrenched personnel whether under the ordinary rules or under the special orders issued for regulating the conditions of discharge or retirement of Government servants in connection with the retrenchment programme of the Central Government. The payments recorded under this head are written back to revenue in five years commencing from the year succeeding the year of payment. The annual debits to revenue in connection with these gratuity payments, so far as they relate to Non-Commercial Civil Departments, are taken to the minor head "Gratuities" subordinate to the major head "55—Superannuation Allowances and Pensions", but such debits relating to Commercial Departments other than Railways, for which Capital and Revenue Accounts are kept, are taken to a separate sub-head under

"Working Expenses" of the Commercial Department concerned. In Railways the payments of gratuities are debited in full under the detailed Revenue head of account concerned.

2. The cost of leave and travelling allowances granted to retrenched personnel of the Civil Department has been recorded under "63—Extraordinary Charges" (*vide* page 270), while similar charges relating to Commercial Departments are debited to "Working Expenses" of the Department concerned. Payments of pensions including commutations are taken to the ordinary heads of account.

3. Similar accounting arrangements have been adopted by some of the Provincial Governments.

**No. 84.—ACCOUNT of PAYMENTS to RETRENCHED PERSONNEL during and to end of the year 1945-46.**

	Central Government.	
	Rs.	
Civil (Non-Commercial) . . . . .	2,78,000	
Total Payments during the year . . . . .	2,78,000	
Deduct—Repayments out of revenue . . . . .	..	
Net Expenditure (outside the Revenue Account) during the year . . . . .	2,78,000	
	} Non-voted Voted	341
		2,77,658
Total expenditure to end of 1945-46 . . . . .	2,78,000	
Deduct—Repayments out of revenue . . . . .	..	
Net Expenditure (outside the Revenue Account) to end of the year . . . . .	2,78,000	

**85-A.—Capital Outlay on Provincial Schemes connected with the War, 1939.**

This Capital major head has been opened in the accounts for the exhibition of the Capital expenditure on such schemes as the purchase of foodstuffs and the provision of transport which have been undertaken by Provincial Governments to meet conditions of scarcity or difficulties in distribution arising out of the War.

	Government of Coorg	PROVINCIAL GOVERNMENTS.											Total
		Government of Madras	Government of Bombay	Government of Bengal	Government of United Provinces	Government of Punjab	Government of Bihar	Government of Central Provinces and Berar	Government of Assam	Government of North-West Frontier Province	Government of Orissa	Government of Sind	
<b>GRAIN SUPPLY SCHEME.</b>													
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Gross Expenditure . . . . .	..	-1,30,72,460	-1,70,80,472	41,88,93,084	21,72,87,394	91,00,998	(b)6,92,69,034	13,00,18,985	5,63,38,540	1,64,73,811	3,82,57,801	12,96,48,610	1,06,51,35,325
Deduct—Receipts and Recoveries on Capital Account . . . . .	..	10,60,432	3,07,50,000	48,01,11,130	22,44,73,481	1,44,51,966	7,95,05,949	13,23,79,464	7,31,29,432	1,47,28,324	4,13,16,779	14,03,50,758	1,23,22,57,765
Deduct—Capital expenditure financed from Ordinary Revenues. . . . .	..	..	..	2,25,01,682	..	..	95,00,000	..	..	..	..	..	3,20,01,682
Net Expenditure during the year . . . . .	..	-1,41,32,042	-4,78,30,472	-8,37,19,728	-71,86,087	-53,50,968	-1,97,36,915	-23,60,479	-1,67,90,892	17,45,487	-30,58,978	-1,07,02,148	-20,91,24,122
Net Expenditure to end of the year . . . . .	..	4,46,32,540	8,46,10,439	14,48,31,321	2,02,26,312	36,32,361	87,57,924	2,40,49,906	2,41,18,796	32,04,267	-4,87,607	-4,76,92,479	30,98,83,780
<b>STANDARD CLOTH SCHEME.</b>													
Gross Expenditure . . . . .	1,64,703	3,88,287	-8,92,286	4,67,49,351	70,322	39,93,066	1,73,14,680	5,67,939	1,97,41,123	6,56,322	53,00,602	7,99,228	9,48,53,337
Deduct—Receipts and Recoveries on Capital Account . . . . .	1,45,983	7,53,624	..	4,80,42,474	21,47,596	51,43,445	1,70,72,303	80,71,377	2,47,75,818	32,39,436	60,45,766	8,38,298	11,62,76,120
Net Expenditure during the year . . . . .	18,720	-3,65,337	-8,92,286	-12,93,123	-20,77,274	-11,50,379	2,42,377	-75,03,438	-50,34,695	-25,83,114	-7,45,164	-39,070	-2,14,22,783
Net Expenditure to end of the year . . . . .	72,348	1,50,217	8,53,534	1,63,13,172	1,61,944	2,75,070	38,17,014	5,01,808	53,08,209	-2,44,190	2,33,889	4,10,150	2,78,62,165
<b>MOTOR TRANSPORT ORGANISATION.</b>													
Gross Expenditure . . . . .	..	..	..	..	..	..	..	..	(c)38,87,691	..	..	..	38,87,691
Deduct—Receipts and Recoveries on Capital Account . . . . .	..	..	..	..	..	..	..	..	51,12,987	..	..	..	51,12,987
Net Expenditure during the year . . . . .	..	..	..	..	..	..	..	..	-12,25,296	..	..	..	-12,25,296
Net Expenditure to end of the year . . . . .	..	..	..	..	..	..	..	..	45,22,566	..	..	..	45,22,566

<b>CONSTRUCTION OF BOATS SCHEME.</b>													
Gross Expenditure . . . . .	..	..	..	1,92,83,162	..	..	..	..	..	..	..	1,92,83,162	
Deduct—Receipts and Recoveries on Capital Account . . . . .	..	..	..	12,56,799	..	..	..	..	..	..	..	12,56,799	
Deduct—Capital Expenditure financed from Ordinary Revenues . . . . .	..	..	..	17,34,000	..	..	..	..	..	..	..	17,34,000	
<b>Net Expenditure during the year . . . . .</b>	..	..	..	1,62,92,363	..	..	..	..	..	..	..	1,62,92,363	
<b>Net Expenditure to end of the year . . . . .</b>	..	..	..	1,77,42,500	..	..	..	..	..	..	..	1,77,42,500	
<b>OTHER MISCELLANEOUS SCHEMES</b>													
Gross Expenditure . . . . .	..	(a)56,71,418	1,05,33,935	7,61,42,502	1,47,29,256	12,00,500	1,121	..	6,80,812	..	9,68,316	5,72,736	11,05,03,596
Deduct—Receipts and Recoveries on Capital Account . . . . .	..	72,11,080	..	8,41,38,724	1,94,50,473	9,22,216	10,339	..	15,62,065	..	12,02,419	3,25,402	11,48,22,718
Deduct—Capital expenditure financed from Ordinary Revenues . . . . .	..	..	1,18,56,866	19,000	..	..	..	..	..	..	..	..	1,18,75,866
<b>Net expenditure during the year . . . . .</b>	..	—15,36,662	—13,22,931	—80,15,222	—47,21,217	2,78,284	—9,218	..	—8,81,253	..	—2,34,103	2,47,334	—1,61,94,988
<b>Net expenditure to end of the year . . . . .</b>	..	58,83,580	29,02,473	1,37,85,233	—2,34,27,384	2,78,284	5,77,889	..	—4,64,515	..	6,765	—1,08,413	—5,66,088
Add—Establishment and other charges transferred from the Revenue head '63 Extraordinary Charges' . . . . .	..	..	..	..	..	..	..	..	..	..	8,85,987	..	8,85,987
Deduct—Outlay transferred to Revenue . . . . .	..	—1,60,34,941	..	..	..	..	..	..	..	..	..	..	—1,60,34,941
<b>Total Expenditure during the year . . . . .</b>	18,720	..	—5,00,45,689	—7,67,35,710	—1,39,84,578	—62,23,063	—1,95,03,756	—98,63,917	—2,39,32,136	—8,37,627	—31,52,258	—1,04,03,884	—21,47,53,808
Charged . . . . .	} 18,720 {	..	37,388	—4,14,450	..	..	35,764	27,750	1,20,508	..	6	..	..
Voted/Authorised . . . . .		..	—5,00,83,077	—7,63,21,260	—1,39,84,578	—62,23,063	—1,95,39,520	—98,91,667	—2,40,52,644	—8,37,627	—31,52,264	—1,04,93,884	..
<b>Total Expenditure to end of the year . . . . .</b>	72,348	..	8,83,66,446	19,26,72,226	—30,33,128	41,85,715	1,31,52,827	2,45,51,714	3,34,85,056	29,66,077	15,81,674	—4,73,81,742	31,06,07,218

(a) Includes Rs. 511 on account of 'Charges in England' and Re. 1 for exchange thereon.  
 (b) Includes Rs. 3,591 on account of 'Charges in England' and Rs. 7 for exchange thereon.  
 (c) Includes Rs. 12,364 on account of 'Charges in England' and Rs. 22 for exchange thereon.

**FINANCE AND REVENUE ACCOUNTS, 1945-46.**

**Sections K. and KK.— Defence Services.**

Revenue Accounts :—

Receipts Rs. 11,52,47,163  
Expenditure Rs. 3,71,75,49,680

Capital Account outside the Revenue Account :—

Expenditure Rs. 35,09,12,016

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	263	3,95,32,14,533	..	..
Defence Services—Effective	86-A	Account of receipts	264	..	11,46,78,762	..
..	86-B	.. of expenditure	264	..	..	3,61,28,67,112
Defence Services—Non-Effective	87-A	Abstract Account of receipts	265	..	5,68,401	..
..	87-B	.. of expenditure	265	..	..	10,46,82,568
..	87-C	Detailed Account of receipts	265	..	..	..
..	87-D	.. of expenditure	266	..	..	..
Defence Services—Capital Expenditure outside the Revenue Account.	87-E	.. of expenditure	266	..	..	35,09,12,016
		Total			11,52,47,163	4,06,84,61,696

**No. 85. GENERAL SUMMARY of DEFENCE SERVICES during the year ended 31st March 1946.**

	Gross Expenditure	Receipts	Net Expenditure
	Rs.	Rs.	Rs.
Defence Services—Effective	3,61,28,67,112	11,46,78,762	3,49,81,88,350
Defence Services—Non-effective	10,46,82,568	5,68,401	10,41,14,167
Defence Services—Capital Expenditure	35,09,12,016	..	35,09,12,016
Total	4,06,84,61,696	11,52,47,163	3,95,32,14,533

The term 'Military Services' previously applied in relation to these accounts was with effect from 1933-34 changed to 'Defence Services' as it was held that the former nomenclature tended to obscure the fact that it covered expenditure on the Royal Air Force and the Royal Indian Navy as well as on the Army; and as a result of the recommendations of the Army Retrenchment Sub-committee the following changes were also introduced in these accounts from 1933-34 :—

(1) Abolition of the separate Major heads for Marine and Military Engineer Services and the opening of two new Major heads to record Non-effective Services and connected receipts.

(2) Alteration of the nomenclature of the Military Reserve Fund to Defence Reserve Fund.

Under this arrangement the revised Major heads for Defence Services were as under :—

- (a) XLVII/58—Defence Services—Effective.
- (b) XLVIII/59—Defence Services—Non-effective.
- (c) 60.—Transfers to/or from Defence Reserve Fund.

Naval and Military Engineer Services receipts and charges which were formerly recorded under independent Major heads were under the above arrangement exhibited under separate main heads under XLVII/58.—Defence Services—Effective and XLVIII/59.—Defence Services—Non effective.

Upto 1938-39, the Major heads XLVII and 58—Defence Services—Effective recorded all receipts and charges connected with the Armed Forces in India including the Air Forces, the Navy and the Military Engineer Services, other than non-effective charges and connected receipts which were recorded under two separate Major heads XLVIII and 59—Defence Services—Non-Effective. The receipts and charges were distributed over twelve main

heads, the charge heads being denoted by Arabic and the receipt heads by Roman numerals. In addition to these Main heads 1/1 to 12/XII a fresh "Old Main Head" XV—Miscellaneous receipts allocated to His Majesty's Government was opened under Major head XLVII—Defence Services—Effective, during 1939-40 to record the amount transferred to Defence Services from the donations to His Excellency the Viceroy's War Purposes Fund by Indian States, private individuals, etc., in relief of Imperial War expenditure. During 1940-41 a fresh "Old Main Head" 15—Miscellaneous charges debitabie to His Majesty's Government (Non-Plan) was opened to record miscellaneous charges debitabie to His Majesty's Government which could not appropriately be compiled to any of the existing Old Main heads 1 to 12.

2. In consequence of the war, an agreement was reached with His Majesty's Government that the whole of Defence Services charges (Effective) incurred by India with effect from the 1st April 1939 and connected receipts should be apportioned between British and Indian revenues in accordance with the following settlement :—

A. To be allocated finally to Indian revenues—

(1) a fixed sum of Rs. 36,76,63,000 per annum representing the normal net effective cost of the Army in India under peace conditions ;

(2) a variable amount to allow for rise in prices, pay levels, etc., during the war ;

(3) the cost of such war measures as can be regarded as purely Indian liabilities by reason of their having been undertaken by India in her own interests ; and

(4) a non-recurring payment in 1939-40 of Rs. 7 crore towards the extra cost of maintaining India's External Defence Troops overseas.

**B. To be borne by His Majesty's Government—**

The amount by which the total net Defence expenditure (Effective) incurred by India exceeds the aggregate of the items under A.

3. As a result of this agreement, the previous Main heads 1/I to 12/XII and XV under Major heads 58/XLVII—Effective as well as Main head 15 opened during 1940-41 are no longer in force. These are now termed "Old Main Heads" when it is necessary to refer to them. The revised heads adopted under these Major heads from the 1st April 1939 both for the budgeting of and accounting for receipts and charges of the Defence Services—Effective—adjustable against Indian revenues are given below:—

"New Main Head" 1. Normal cost of Defence Services.

"New Main Head" 2. Lump sum provision for increase in prices.

"New Main Head" 3/III. War measures chargeable to Indian revenues.

4. The main and other heads under the Major head 59/XLVIII—Non-effective remain unchanged. The Major Head 60—Transfers from/to the Defence Reserve Fund has, however, been abolished from 1st April 1939.

5. In giving effect to the agreement, the entire receipts and charges of the Defence Services other than those adjustable direct under the New Main head III/3 and Major head XLVIII/59—Non-effective, are in the first instance credited and debited respectively to His Majesty's Government through the London Account Current.

6. A new Major head 86—Defence Capital Expenditure was opened with effect from the accounts for 1942-43.

**XLVII/38—Defence Service—Effective.**

*Receipts in India.*

1. The only receipts brought to account under New Main head III of Major head XLVII are miscellaneous credits, chiefly the value of Lease/Lend materials supplied to the Posts and Telegraphs and Railway Departments, Provincial Governments and private bodies; and transfers of donations to H. E. the Viceroy's War Purposes Fund by Indian States, private individuals, etc., for purposes relating to Indian War measures.

*Expenditure in India.*

2. The charges under Major head 58 are distributed over

No. 86-A.—ACCOUNT of DEFENCE SERVICES—EFFECTIVE : RECEIPTS for the year ended 31st March 1946.

Heads of Receipts.	INDIA.	ENGLAND.	
		Sterling first converted into Rs. at £1 = Rs. 13½ and then exchange added.	Total India and England.
	Rs.	Rs.	Rs.
XLVII—DEFENCE SERVICES—EFFECTIVE.			
III.—War measures chargeable to Indian revenues	11,46,27,617	51,145	11,46,78,762
Total Defence Services—Effective : Receipts	11,46,27,617	51,145	11,46,78,762

No. 86-B.—ACCOUNT of DEFENCE SERVICES—EFFECTIVE : CHARGES for the year ended 31st March 1946.

Heads of Expenditure.	INDIA.	ENGLAND.	
		Sterling first converted into Rs. at £1 = Rs. 13½ and then exchange added.	Total India and England.
	Rs.	Rs.	Rs.
58.—DEFENCE SERVICES—EFFECTIVE.			
1. Normal cost of Defence Services	36,76,63,000	..	36,76,63,000
2. Lump sum provision for increase in prices	21,01,85,000	..	21,01,85,000
3. War measures chargeable to Indian revenues	3,03,48,13,169	2,05,943	3,03,50,19,112
Total Defence Services—Effective : Charges	3,61,26,61,169	2,05,943	3,61,28,67,112

three Main heads. A brief description of each of these heads is given below:—

*Head 1. Normal cost of Defence Services.*—Under this head a fixed sum of Rs. 36,76,63,000 per annum, representing the normal net effective cost of the Defence Services in India under peace conditions is charged finally to Indian revenues. At the end of each month a sum equivalent to 1/12th of the above fixed sum is credited to His Majesty's Government by *per contra* debit to this head.

*Head 2. Lump sum provision for increase in prices.*—This head is intended to record debits on account of rise in prices and pay levels, etc., during the War in respect of the normal defence forces of India. The amount debited to this head is credited *per contra* to His Majesty's Government.

*Head 3. War measures chargeable to Indian revenues.*—This head is intended for recording all charges (both cash and stores) connected with the cost of war measures to the extent that they are decided to be purely Indian liabilities by reason of their having been undertaken by India in her own interests. Credit is also afforded to His Majesty's Government by *per contra* debit to this head in respect of the cost of stores issued in connection with the Indian War measures.

*Receipts and Expenditure in England.*

3. Prior to 1st April 1937, all transactions in England relating to Defence Services were adjusted as far as possible under final heads in the Home Accounts. 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.

The expenditure and receipts are classified under the new Main heads or *pro-forma* under the old Main Heads. The entire receipts and charges thus brought to account (excepting  $\frac{\text{charges}}{\text{receipts}} \frac{\text{debitable}}{\text{creditable}}$  to new Main head 3/III which are finally adjusted in the Indian accounts) are credited and debited, respectively to His Majesty's Government through the Outward London Account Current.

## XLVIII/59—Defence Services—Non Effective.

1. Non-effective charges are classified under three main heads, 1, 2 and 3 to exhibit separately the transactions on account of the Army, Air Forces and Navy, respectively. The corresponding receipts are shown under heads I, II and III.

2. Non-effective charges consist in the discharge of liabilities in connection with individuals who are no longer in service and are practically restricted to the payment of pensions and gratuities; but rewards for military services which frequently involve disbursements to officers and men actually serving are, on account of their general similarity to pensions and gratuities, also classified as non-effective charges.

3. The two main classes of pensions are:—

(1) retired, wound and invalid pensions, and

(2) family pensions.

Pension contributions in respect of officers and others recovered from the Colonial and Foreign Governments are credited as receipts. Rewards for military services include besides the cost of decorations, medals, etc., the cost of annuities and gratuities awarded for meritorious services.

4. The expenditure exhibited in the Home Account is mainly on account of pensions and gratuities paid in England and medical treatment of retired officers, etc. The contributions paid by the Imperial Government in respect of pensionary charges of Indian troops serving overseas, etc., are credited to Major head XLVIII—Non-effective—Main Head I—Army.

## No. 87-A.—ABSTRACT ACCOUNT of XLVIII—DEFENCE SERVICES—NON-EFFECTIVE; RECEIPTS for the year ended 31st March 1946.

Heads of Receipts.	Receipts in India.	Receipts in England. Sterling first converted into Rs. at £ 1-Rs. 13½ and then exchange added.	Total India and England.
	Rs.	Rs.	Rs.
Head I.—Army	2,92,702	2,67,978	5,60,680
Head II.—Air Forces	1,961	..	1,961
Head III.—Royal Indian Navy	579	5,181	5,760
Total Defence Services—Non-effective; Receipts	2,95,242	2,73,159	5,68,401

## No. 87-B.—ABSTRACT ACCOUNT of 59—DEFENCE SERVICES—NON EFFECTIVE; CHARGES for the year ended 31st March 1946.

Heads of Expenditure.	Charges in India.	Charges in England. Sterling first converted into Rs. at £ 1-Rs. 13½ and then exchange added.	Total India and England.
	Rs.	Rs.	Rs.
Head 1.—Army	6,13,58,430	4,21,04,104	10,34,62,534
Head 2.—Air Forces	1,32,422	8,460	1,40,882
Head 3.—Royal Indian Navy	3,15,573	7,03,549	10,79,122
Total Defence Services—Non-effective; Charges	6,18,06,425	4,28,76,143	10,46,82,568

## No. 87-C.—DETAILED ACCOUNT of DEFENCE SERVICES—NON EFFECTIVE; RECEIPTS for the year ended 31st March 1946.

Heads of Receipts.		
<b>MAIN HEAD I.—ARMY.</b>		
A—Rewards for Military Services		Rs. 1,904
B—Pensions		2,90,798
C—Receipts in England—		
Secretary of State		2,67,262
High Commissioner		251
D—Loss or gain by exchange		465
<b>TOTAL RECEIPTS UNDER HEAD I—ARMY</b>		<b>5,60,680</b>
<b>MAIN HEAD II.—AIR FORCES.</b>		
A—Receipts in India		1,961
B—Receipts in England (Secretary of State)		..
C—Loss or gain by exchange		..
<b>TOTAL RECEIPTS UNDER HEAD II—AIR FORCES</b>		<b>1,961</b>
<b>MAIN HEAD III.—ROYAL INDIAN NAVY.</b>		
A—Receipts in India		579
B—Receipts in England—		
Secretary of State		..
High Commissioner		..
C—Loss or gain by exchange		..
<b>TOTAL RECEIPTS UNDER HEAD III—ROYAL INDIAN NAVY</b>		<b>5,760</b>



**No. 87-D.—DETAILED ACCOUNT of DEFENCE SERVICES—NON-EFFECTIVE ; CHARGES for the year ended  
31st March 1946.**

MAIN HEAD 1—ARMY.			Rs.
A—Rewards for Military Services			24,33,544
B—Pensions			5,89,24,888
	Secretary of State.	High Commissioner.	Total.
	Rs.	Rs.	Rs.
C—Charges in England— Payment to War Office in respect of retired pay, etc., of British Forces for service in India.	1,20,00,000	..	1,20,00,000
Pensions and gratuities to Europeans and their families	2,84,36,709	14,98,400	2,99,35,109
Pensions and gratuities to Indians and their families	5,839	12,118	17,957
Miscellaneous, Military decorations and medals, medical treatment of retired officers, etc.	71,749	6,192	77,941
<b>Total Minor Head (C)</b>	<b>4,05,14,297</b>	<b>15,16,710</b>	<b>4,20,31,007</b>
D—Loss or gain by exchange			73,097
<b>TOTAL CHARGES UNDER HEAD 1—ARMY</b>			<b>10,34,62,534</b>
MAIN HEAD 2—AIR FORCES.			Rs.
A—Rewards for Military Services			1,32,422
B—Pensions			
	Secretary of State.	High Commissioner.	Total.
	Rs.	Rs.	Rs.
C—Charges in England— Payment to Air Ministry for retired pay of Air Force British personnel for Service in India	2,141	6,334	8,475
D—Loss or gain by exchange			15
<b>TOTAL CHARGES UNDER HEAD 2—AIR FORCES</b>			<b>1,40,912</b>
MAIN HEAD 3—ROYAL INDIAN NAVY.			Rs.
A—India			3 15 573
	Secretary of State.	High Commissioner.	Total.
	Rs.	Rs.	Rs.
B—Charges in England— Royal Indian Navy retired pay and miscellaneous pensions	7,11,876	50,348	7,62,224
C—Loss or gain by exchange			1,325
<b>TOTAL CHARGES UNDER HEAD 3—ROYAL INDIAN NAVY</b>			<b>10 17 122</b>

**86.—DEFENCE CAPITAL EXPENDITURE.**

A new Major Head " 86—Defence Capital Expenditure " was opened with effect from the accounts for 1942-43 to record Capital expenditure on Schemes connected with War.

The Sub-heads under which expenditure is classified in the accounts are given below :—

- A. Air Forces—Air Fields.  
B. Capital Outlay on Industrial Expansion.  
C. Reciprocal Aid—Air Fields.

- D. New Construction for the Royal Indian Navy.  
E. Capital Outlay on Tele-Communication Scheme.  
F. India's Share of the Capital Outlay involved in carrying out the Chatfield Modernisation Plan.  
G. Expenditure in England—Secretary of State—Lumpsum payment to His Majesty's Government under the ' Non-effective ' agreement.  
H. Loss or gain by exchange.

**No. 87-E.—DETAILED ACCOUNT of EXPENDITURE on DEFENCE SERVICES CAPITAL EXPENDITURE.**

	Expenditure during the year.	Expenditure to end of the year.
	Rs.	Rs.
A. Air Forces—Air Fields	24,44,31,432	78,27,32,432
B. Capital Outlay on Industrial Expansion	2,03,02,867	1,472,72,265
C. Reciprocal Aid—Air Fields	7,02,64,698	46,46,70,868
D. New Construction for the Royal Indian Navy	39,20,754	6,45,84,978
E. Capital Outlay on Tele-Communication Scheme	1,19,92,327	10,47,84,520
F. India's Share of the Capital Outlay involved in carrying out the Chatfield Modernisation Plan	..	11,44,33,000
G. Expenditure in England—Secretary of State— Lumpsum payment to His Majesty's Government under the ' Non-effective ' agreement	..	20,00,00,000
H. Loss or gain by exchange	..	3,47,826
<b>Total</b>	<b>35,09,12,016</b>	<b>1,87,68,25,877</b>

**Section L.—Contributions and Miscellaneous Adjustments between Central and Provincial Governments.**

Revenue Rs. 9,77,37,291

Expenditure Rs. 9,74,90,291

Major Head.	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— Provincial	267	9,70,00,000	..
Grants-in-aid to Provincial Governments	88	Expenditure— Central	267	..	9,70,00,000
Miscellaneous Adjustments between Central and Provincial Governments.	89	Receipts—Central and Provincial	267	7,37,291	..
	89	Expenditure—Central and Provincial	267	..	4,90,291
		Total		9,77,37,291	9,74,90,291

This Section records the grants-in-aid payable by the Central Government to Provincial Governments under Section 142 of the Government of India Act, 1935, and such miscellaneous adjustments between the Central and Provincial Governments in respect of services

rendered or contributions made by the one to the other as cannot conveniently be exhibited under the appropriate revenue or service heads. Grants-in-aid to Coorg from the Central Government are also brought to account in this Section. No grant-in-aid was made to Coorg during 1945-46.

**No. 88.—ACCOUNT of GRANTS-IN-AID from CENTRAL GOVERNMENT to PROVINCIAL GOVERNMENTS during the year ended 31st March 1946.**

RECEIPTS.	Rs.	EXPENDITURE.	Rs.
Central Government	Nil	Central Government—	
Provincial Governments—		Grants-in-aid to the Government of Bengal . . .	8,00,00,000
Grants-in-aid to the Government of Bengal . . .	8,00,00,000	Do. do. Assam . . .	30,00,000
Do. do. Assam . . .	30,00,000	Do. do. North-West Frontier Province . . .	1,00,00,000
Do. do. North-West Frontier Province . . .	1,00,00,000	Do. do. Orissa . . .	40,00,000
Do. do. Orissa . . .	40,00,000	Total . . .	9,70,00,000
Total . . .	9,70,00,000	Non-voted . . .	1,70,00,000
		Voted . . .	8,00,00,000
		Provincial Governments . . . . .	Nil

**No. 89.—ACCOUNT of MISCELLANEOUS ADJUSTMENTS between CENTRAL and PROVINCIAL GOVERNMENTS during the year ended 31st March 1946.**

RECEIPTS.	Rs.	EXPENDITURE.	Rs.
Central Government	Nil	Central Government—	
Provincial Governments—		Contributions to the Provincial Governments on account of Agency functions in connection with the Petroleum and Explosives Acts :—	
Contributions by the Central Government on account of Agency functions in connection with the Petroleum and Explosives Acts :—		Madras . . . . .	13,178
Madras . . . . .	13,178	Bombay . . . . .	6,718
Bombay . . . . .	6,718	Bengal . . . . .	17,175
Bengal . . . . .	17,175	United Provinces . . . . .	13,349
United Provinces . . . . .	13,349	Punjab . . . . .	6,712
Punjab . . . . .	6,712	Bihar . . . . .	12,700
Bihar . . . . .	12,500	Central Provinces and Berar . . . . .	3,141
Central Provinces and Berar . . . . .	3,141	Assam . . . . .	1,011
Assam . . . . .	1,011	North-West Frontier Province . . . . .	699
North-West Frontier Province . . . . .	699	Orissa . . . . .	833
Orissa . . . . .	833	Sind . . . . .	776
Sind . . . . .	776	Contribution to the Government of Bengal towards pay and allowances and leave and pensionary charges of the officers deputed to Bengal from the Army and from other Provinces . . . . .	3,20,000
Contribution by the Central Government towards pay and allowances and leave and pensionary charges of the officers deputed to Bengal from the Army and from other Provinces . . . . .	3,20,000	Total (Voted) . . . . .	3,06,291
Contribution by the Central Government to the Government of the Punjab towards the cost of administration of the Baluch tribal area west of Dera Ghazi Khan District . . . . .	(a) 3,18,000	Provincial Governments—	
Payments by the Central Government to the Government of the Punjab for Agency Work in connection with passports . . . . .	(b) 23,000	Bombay	
Total . . . . .	7,37,291	Payments to the Central Government on account of net maundage duty on Tobacco realised by the Government of Bombay . . . . .	(c) 94,000

(a) The corresponding expenditure has been adjusted under "34—Tribal Areas" in the Central Section of the Punjab Accounts.

(b) The corresponding expenditure has been adjusted under "35—External Affairs" in the Central Section of the Punjab Accounts.

(c) The corresponding receipt has been adjusted under "II—Central Excise Duties" in the Central Section of the Bombay Accounts.

L.—Contribution, etc.

Sections M. and MM.—Extraordinary Items.

Revenue Rs. 17,62,77,869

Expenditure { Within the Revenue Account Rs. 61,95,16,820  
Outside the Revenue Account Rs. 9,03,91,580

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 . . . . .	271	..	7,48,66,319	..
Extraordinary Charges . . . . .	90-A	Expenditure . . . . .	273	..	..	8 83,95,393
Expenditure connected with Post War Planning and Development.	90-B	Expenditure . . . . .	275	..	..	59,21,884
"    "    "    "    "	90 C	Statement showing the charges incurred on Post War Planning and Development recorded under other heads of Account	277	1,94,49,645	..	..
Post War Reconstruction and Development Schemes . . . . .	90-D	Expenditure . . . . .	278	..	..	6,41,152
Receipts connected with the War, 1939. . . . .	91	Receipts . . . . .	278	..	8,89,83,825	..
Expenditure connected with the War, 1939 . . . . .	91-A	Expenditure . . . . .	279	..	..	19,35,87,059
Transfer from Revenue Reserve Fund. . . . .	91-B	Receipts—Provincial . . . . .	280	..	12,87,651	..
Transfer to Revenue Reserve Fund	91-B	Expenditure—Provincial . . . . .	280	..	..	28,82,25,090
Civil Defence . . . . .	91-C	Receipts . . . . .	281	..	1,11,40,074	..
Civil Defence . . . . .	91-D	Expenditure . . . . .	283	..	..	4,25,46,332
		<b>Total</b>	..	..	17,62,77,869	61,95,16,820
		CAPITAL ACCOUNT OUTSIDE THE REVENUE ACCOUNT				
Capital outlay on schemes connected with the War, 1939 . . . . .	91-E	Expenditure . . . . .	284	..	..	9,03,91,580

**Section M.—Extraordinary Items.**

This Section records receipts and expenditure of a non-recurring character which it may be desirable to distinguish from the ordinary revenues and expenditure of the Central and Provincial Governments. The receipts do not include receipts of a capital nature connected with expenditure already debited to a capital head, which are recorded by deduction from expenditure debited under that head, but include the annuity receipts from the Government of Burma. The payment of annuity by the Government of Burma has been suspended for the present from 1942-43. The cost of leave salaries and travelling allowances granted to retrenched personnel of the Non-Commercial Civil Departments, is recorded in this section, *vide* Note on '85—Payments to Retrenched Personnel' on page 259.

2. The cost of restoring the property and finances of Local Bodies and Non-Government Institutions affected by the Bihar earthquake of 1934 has been brought to account in this Section in the Provincial section of the Account, the amount appropriated from the deposit head 'Deposit Account of the Fund for Restoration of Earthquake Damage' being credited as a receipt of the Provincial Government.

All civil expenditure connected with the Quetta earthquake of 1935 is also brought to account in this Section.

3. A new major head "63-A—Expenditure connected with Post-War Planning and Development" has been opened in the accounts from 1944-45. This major head is intended to record primarily initial expenditure on planning of schemes or projects of development and to show, as far as practicable, under a single head of account the activities of Government by way of planning and development. As and when schemes or projects become ready for execution and expenditure begins to be incurred on them, such expenditure will be classified under the appropriate service head or heads, e.g., expenditure on new hospitals or roads or electricity projects will be classified as 'Medical' or 'Civil Works' or 'Electricity'. Thus when planning for development reaches a sufficiently advanced stage, the new major head will be abandoned altogether and all subsequent expenditure—including Grants-in-aid to Provincial Governments—will be taken to the ordinary heads of account. In the Punjab, however, the expenditure on fully developed schemes or projects is classified under a separate major head, "63-B—Post War Reconstruction and Development Schemes". From 1946-47 all expenditure (including the initial expenditure) on Post War Planning and Development in that province will be accounted for under the latter head. For the purpose of giving a comprehensive picture of the activities of the various Governments in respect of post-war planning and development, the expenditure incurred by them and accounted for under other service heads has been consolidated in statement No. 90-C.

4. The major heads "LII—Receipts connected with the War, 1939" and "64—Expenditure connected with the War, 1939" record receipts and expenditure connected with the War other than those adjustable in the accounts of the Defence Services. Unless there are special reasons to the contrary, the ordinary increase in expenditure in other departments owing to war work is debited to the department concerned and not to the head "64—Expenditure connected with the War, 1939." Such extra expenditure incurred by a Provincial Government as a result of the war as may be recoverable from the Central Government is, pending allocation to the special War head, 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 as revenue under "LI—Extraordinary Receipts—Other items—Recoveries of War Charges" according as the recoveries are effected in the same year or in a subsequent year.

5. The major heads "LII-A—Transfer from Revenue Reserve Fund" and "64-A—Transfer to Revenue Reserve Fund" record the amounts transferred from or to the deposit head "Revenue Reserve Fund". These heads were originally opened in connection with the transactions of the Central Government but the Governments of Madras, Bombay, the United Provinces, Bihar, the Central Provinces and Berar and Assam 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 309).

6. The major heads "LII-B.—Civil Defence" and "64-B.—Civil Defence" were opened in the accounts of the year 1942-43 to record receipts and charges of the Central and Provincial Governments connected with measures undertaken for Civil Defence.

**Section MM.—Extraordinary Items.****Capital Account Outside the Revenue Account.****Capital Outlay on Schemes connected with the War, 1939.**

This Capital major head was opened in the accounts of the year 1942-43 to record expenditure incurred by the Central Government on Schemes of State trading and of stocking assential for production.

No. 90.—ACCOUNT of EXTRAORDINARY RECEIPTS credited to REVENUE during the year ended 31st March 1946.

	Central Government.	PROVINCIAL GOVERNMENTS.										Total.
		Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Bihar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Sale of land . . . . .	..	..	..	..	..	4,61,78,218	..	..	..	..	1,43,02,292	6,01,80,510
Sale of other Government assets . . . . .	..	..	..	24,000	..	7,562	..	..	..	..	..	31,562
Other items . . . . .	33,45,106	17,551	87	57,48,789	39,34,893	10,22,974	(a) 2,59,785	812	10,10,214	24,706	..	1,53,64,917
Receipts in England—												
High Commissioner . . . . .	..	..	..	1,067	..	..	..	..	114	..	..	1,181
Loss or gain by exchange . . . . .	..	..	..	2	..	..	..	..	..	..	..	2
	33,45,106	17,551	87	57,73,858	39,34,893	4,72,08,754	2,59,785	812	10,10,328	21,706	1,43,02,292	7,58,78,172
Deduct—Refunds . . . . .	1,967	..	..	93,319	..	2,96,867	58,065	444	20,715	..	5,40,476	10,11,853
<b>TOTAL EXTRAORDINARY RECEIPTS . . . . .</b>	<b>33,43,139</b>	<b>17,551</b>	<b>87</b>	<b>56,80,539</b>	<b>39,34,893</b>	<b>4,69,11,887</b>	<b>2,01,720</b>	<b>368</b>	<b>9,89,613</b>	<b>24,706</b>	<b>1,37,61,816</b>	<b>7,48,68,319</b>

(a) Includes Rs. 2,633 appropriated from the deposit head "Deposit Account of the Fund for Restoration of Earthquake Damage".

M. and M.M.—Extraordinary Items.

CENTRAL AND PROVINCIAL GOVERNMENTS IN INDIA, FOR THE YEAR 1945-46.

	Central Government.	PROVINCIAL GOVERNMENTS.											Total.
		Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces	Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Charges incurred as a direct result of War . . . . .	..	..	..	8,80,12,643	1,06,44,597	..	..	..	..	6,28,235	..	..	9,92,85,475
<i>Deduct</i> —Recoveries of war charges . . . . .	..	..	..	56,56,625	1,62,073	..	..	..	..	6,158	..	..	58,24,856
Civil Liaison Officer, Eastern Army . . . . .	..	..	..	35,924	..	..	..	..	..	..	..	..	35,924
<i>Deduct</i> —Recoveries of war charges . . . . .	..	..	..	17,775	..	..	..	..	..	..	..	..	17,775
Expenditure in connection with the earthquakes of 1934 and 1935 . . . . .	66,332	..	..	..	..	..	2,633	..	..	..	..	..	68,965
Charges in connection with Air Raid Precautions and Civic Guards . . . . .	..	..	..	2,03,76,039	..	..	..	..	..	..	..	..	2,03,76,039
<i>Deduct</i> —Recoveries of war charges . . . . .	..	..	..	1,97,17,964	..	..	..	..	..	..	..	..	1,97,17,964
Suspense . . . . .	..	..	..	-1,32,330	..	..	..	..	..	..	..	..	-1,32,330
Propaganda unit . . . . .	..	..	..	19,000	..	..	..	..	..	..	..	..	19,000
<i>Deduct</i> —Recoveries of war charges . . . . .	..	..	..	9,500	..	..	..	..	..	..	..	..	9,500
Expenditure on account of restoration of Lands forfeited during Civil Disobedience movement . . . . .	..	..	20	..	..	..	..	..	..	..	..	..	20
Motor Spirit and Tyre Rationing Schemes . . . . .	..	..	..	3,12,260	45,571	1,13,327	..	..	..	..	..	..	4,71,158
<i>Deduct</i> —Amount recovered from the Central Government . . . . .	..	..	..	3,44,700	46,520	..	..	..	..	..	..	..	3,91,220
Hoarding and Profiteering Prevention Ordinance . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..
Provincial Recruiting Officers . . . . .	..	..	..	..	..	..	..	..	..	..	44,397	..	44,397
<i>Deduct</i> —Amount recovered from the Central Government . . . . .	..	..	..	..	..	..	..	..	..	..	18,767	..	18,767
Losses due to Enemy Action . . . . .	..	..	..	1,415	..	..	..	..	..	..	14,943	..	14,943
Information Bureau . . . . .	..	..	..	..	..	..	..	..	10,780	..	..	..	12,195
Expenditure in connection with the move of the Secretariat and Heads of Departmental officers from Cuttack to Sambalpur . . . . .	..	..	..	..	..	..	..	..	..	..	9,475	..	9,475
Drug Control Order . . . . .	4,887	..	..	..	15,117	..	..	..	..	..	15	..	16
Madras Savings (Canvassers) Scheme . . . . .	..	20,211	..	..	..	..	..	..	..	..	29,598	..	49,102
<i>Deduct</i> —Amount recovered from the Central Government . . . . .	..	16,250	..	..	..	..	..	..	..	..	..	..	20,211
													15,250

M. and Mh.—Extraordinary Items.	Small Savings Scheme . . . . .	..	1,99,662	1,01,426	..	79,003	1,03,580	1,03,908	21,804	42,974	35,064	43,872	36,736	7,68,128	
	<i>Deduct</i> —Amount recovered from the Central Government . . . . .	..	2,06,100	1,01,426	..	63,000	2,06,925	1,57,213	21,564	42,974	35,064	43,980	36,736	9,11,988	
	Administration of Cloth and Yarn Control Order and the Standard Cloth Scheme . . . . .	..	..	..	..	3,05,195	..	3,50,885	..	..	..	1,20,795	..	7,76,875	
	Rationing and grain supply schemes . . . . .	..	..	..	..	..	..	3,43,527	..	..	..	3,24,406	..	6,67,933	
	<i>Deduct</i> —Amount recovered from the Central Government . . . . .	..	..	..	..	..	..	6,125	..	..	..	..	..	6,125	
	Establishment etc., charge common to the various supply schemes . . . . .	..	..	..	..	..	..	..	..	..	..	3,83,245	..	3,83,245	
	Purchase of Lease-Lend Lorries . . . . .	..	..	..	..	..	..	..	..	..	..	1,80,279	..	1,80,279	
	Food Publicity Scheme . . . . .	..	..	..	..	..	..	..	..	..	..	1,10,244	..	1,10,244	
	Expenditure in connection with the Bihar Molasses Control and Export Order, 1944 . . . . .	..	..	..	..	..	..	23,443	..	..	..	..	..	23,443	
	Administration of Paper Control Order . . . . .	..	..	..	..	43,559	..	26,797	..	10,241	..	..	..	80,597	
	<i>Deduct</i> —Amount transferred to Capital head "85-A—Capital outlay on Provincial Schemes connected with the War, 1939" . . . . .	..	..	..	..	..	..	..	..	..	..	8,85,987	..	8,85,987	
	Amount transferred from "85-A—Capital Outlay on Provincial Schemes connected with the War, 1939." . . . .	..	-1,60,34,941	..	..	..	..	..	..	..	..	..	..	-1,60,34,941	
	Charges in England— <i>High Commissioner—</i> Leave salaries and deputation pay . . . . .	..	..	..	18,970	17,962	..	..	..	..	..	..	..	..	36,932
	Allotment of pay of officers . . . . .	..	..	..	48,727	400	..	..	..	..	..	..	..	..	49,127
	Sterling Overseas Pay . . . . .	-283	..	..	34,557	19,034	..	..	..	..	7,124	121	..	..	60,553
Losses due to enemy action . . . . .	..	139	..	..	..	..	..	..	..	..	..	..	..	139	
Other charges . . . . .	..	..	..	13,751	..	..	..	..	..	..	..	..	..	13,751	
Loss or gain by exchange . . . . .	..	..	..	202	65	..	..	..	..	..	14	2	..	283	
<b>Total Extraordinary Charges . . . . .</b>	<b>70,436</b>	<b>-1,60,37,279</b>	<b>20</b>	<b>9,19,94,594</b>	<b>1,08,08,910</b>	<b>9,991</b>	<b>6,87,855</b>	<b>330</b>	<b>21,021</b>	<b>6,29,215</b>	<b>3,20,300</b>	<b>..</b>	<b>..</b>	<b>8,85,95,393</b>	
<u>Non-voted</u> Charged . . . . .	<b>70,436</b>	<b>27,534</b>	<b>..</b>	<b>18,58,260</b>	<b>3,20,406</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>10,718</b>	<b>53,513</b>	<b>426</b>	<b>..</b>	<b>..</b>	<b>..</b>	
<u>Voted</u> Authorised . . . . .	<b>..</b>	<b>-1,60,64,813</b>	<b>20</b>	<b>9,01,36,334</b>	<b>1,05,78,504</b>	<b>9,991</b>	<b>6,87,855</b>	<b>330</b>	<b>10,303</b>	<b>5,75,702</b>	<b>3,19,874</b>	<b>..</b>	<b>..</b>	<b>..</b>	

No. 90-B—ACCOUNT of EXPENDITURE connected with the POST WAR PLANNING and

	Central Government.	Provincial	
		Government of Punjab.	Government of Central Provinces and Berar.
	Rs.	Rs.	Rs.
Secretariat . . . . .	4,33,254	..	..
Post War Reconstruction Staff . . . . .	71,367	..	..
Miscellaneous Planning Organisations . . . . .	26,86,822	..	..
Special Commissions and Committees . . . . .	..	..	..
Employment exchanges . . . . .	..	..	..
Grants to Provinces, Indian States, etc., . . . . .	1,61,337	..	..
Miscellaneous expenditure on Planning . . . . .	59,482	..	..
Miscellaneous . . . . .	8,94,829	..	1,66,310
Initial expenditure on Post War Planning and Development incurred by various Departments . . . . .	..	4,45,534	..
Charges in England—			
<i>High Commissioner</i>			
Leave salaries and deputation pay . . . . .	242	..	333
Sterling Overseas Pay . . . . .	..	..	..
Government Scholarships . . . . .	..	..	..
Other charges . . . . .	5,08,201	..	14,562
Loss or gain by exchange . . . . .	892	..	26
<b>Total</b> . . . . .	<b>48,16,426</b>	<b>4,45,534</b>	<b>1,81,231</b>
<b>Non-Voted</b>			
<b>Charged</b>	<b>2,41,531</b>	<b>34,786</b>	<b>8,309</b>
<b>Voted</b>			
<b>Authorised</b>	<b>45,74,905</b>	<b>4,10,748</b>	<b>1,72,922</b>



## DEVELOPMENT for the year ended 31st March 1946.

Governments		Total.
Government of North-West Frontier Province.	Government of Orissa.	
Rs.	Rs.	Rs.
59,454	43,899	5,36,607
2,97,970	..	3,69,337
..	..	26,86,822
..	583	583
..	6,003	6,003
..	..	1,61,337
..	..	50,482
11,107	21,189	10,93,435
..	..	4,45,534
21,057	..	21,632
5,096	..	5,096
1,577	10,688	12,265
..	..	5,22,763
51	19	988
<b>3,96,312</b>	<b>82,381</b>	<b>59,21,884</b>
<b>72,466</b>	<b>15,996</b>	
<b>3,23,846</b>	<b>66,385</b>	

—	Govern- ment of Coorg.	Provincial Governments.											Total.
		Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Development and Reconstruction Schemes.</b>													
Land Revenue . . . . (a)	..	..	..	..	..	..	..	..	..	..	100	..	100
Forest . . . . . (b)	..	4,61,913	3,524	..	..	4,012	..	1,20,491	3,34,385	1,15,630	31,297	..	10,71,252
Irrigation . . . . . (c)	..	7,284	12,674	..	7,20,419	1,52,084	..	..	..	..	..	..	8,92,461
Irrigation (Working Expenses) (d)	..	..	13,150	..	..	..	..	..	..	..	..	..	13,158
General Administration . . (e)	50	3,58,736	..	..	..	71,376	45,638	1,384	70,473	..	16,324	..	5,63,981
Scientific Departments . . (f)	..	..	..	..	..	..	..	18,655	..	..	..	..	18,655
Education . . . . . (g)	..	15,88,422	3,15,777	1,04,118	..	28,580	..	1,24,761	..	..	12,950	..	21,74,608
Medical . . . . . (h)	..	30,052	3,624	..	..	16,188	..	17,159	..	..	1,44,872	..	2,11,895
Public Health . . . . . (i)	..	1,45,361	1,12,044	4,01,566	..	..	..	27,265	..	..	..	..	6,86,236
Agriculture . . . . . (j)	2,088	8,43,523	22,80,492	..	..	..	..	1,09,854	6,000	111	..	..	32,42,068
Veterinary . . . . . (k)	..	17,694	5,091	..	..	6,272	..	21,550	..	..	..	..	50,607
Co-operation . . . . . (l)	..	47,195	19,763	..	..	..	..	..	..	..	..	..	66,958
Industries . . . . . (m)	..	2,01,528	..	38,181	..	..	10,434	..	..	..	..	..	2,50,143
Aviation . . . . . (n)	..	..	..	..	..	..	..	..	..	..	1,213	..	1,213
Miscellaneous Departments (o)	..	..	..	..	..	..	33,098	23,395	32,246	..	..	21,860	1,10,599
Civil Works . . . . . (p)	6,934	2,74,986	21,55,182	..	45,569	1,41,937	5,00,889	63,152	38,010	..	51,233	..	32,77,892
Electricity . . . . . (q)	..	743	4,70,661	..	..	24,054	..	..	..	..	..	..	4,95,458
Superannuation Allowances and Pensions . . . . . (r)	..	..	4,633	..	..	..	..	..	..	..	..	..	4,633
Miscellaneous . . . . . (s)	..	..	..	10,80,690	..	..	..	..	14,091	..	..	13,882	11,08,663
Extra-ordinary charges . . (t)	..	..	..	..	1,37,374	..	..	..	..	..	..	..	1,37,374
Capital outlay on Construction of Irrigation, Navigation, Embankment and Drainage works . (u)	..	12,65,767	..	7,807	..	..	..	..	..	..	..	..	12,73,574
Capital outlay on Civil Works not charged to Revenue . (v)	..	..	..	..	4,63,898	..	..	..	..	..	..	..	4,63,898
Capital Account of Civil Works (w)	..	..	18,73,268	..	..	..	..	..	..	..	..	..	18,73,268

Capital outlay on Electricity Schemes (x)	..	6,07,249	..	..	..	..	..	1,03,520	..	..	..	..	7,10,769
Capital outlay on Railroad Co-ordination Schemes (y)	..	..	..	..	..	..	..	7,50,182	..	..	..	..	7,50,182
<b>Total Expenditure</b>	<b>9,072</b>	<b>58,50,453</b>	<b>72,69,891</b>	<b>16,32,362</b>	<b>13,67,260</b>	<b>4,44,503</b>	<b>5,90,059</b>	<b>13,81,368</b>	<b>4,95,205</b>	<b>1,15,741</b>	<b>2,57,989</b>	<b>35,742</b>	<b>1,94,49,645</b>

- (a) Included in Account No. 15A on page 67 under the minor head "Survey Settlement and Record operations."
- (b) " " " " No. 18A on page 75 under the minor heads "Conservancy and Works", "Establishment" and "Post-war Reconstruction and Development Programme."
- (c) " " " " No. 35 on page 153 under the minor heads "Irrigation works,—Works & Establishment", "Miscellaneous Expenditure—Tools and Plant—Other charges", "Suspense and Contingencies" and "Post war Reconstruction and Development Programme."
- (d) " " " " No. 33 on page 146 under the minor heads "Extensions and Improvements".
- (e) " " " " No. 43 on page 179 under the minor heads "Heads of Provinces—Chief Commissioners", "Secretariat and Headquarters Establishment—Civil Secretariat", "General Establishment", "Other Establishment", "Miscellaneous", "Charges in England" and "Loss or gain by exchange".
- (f) " " " " No. 54 on page 198 under the minor head "Mines Department".
- (g) " " " " No. 55A on pages 200 and 201 under the minor heads "University—Government Arts Colleges—Government Professional Colleges", "Primary—Direct grant to non-Government Primary schools—Grants to Local Bodies for Primary Education", "Special—Government special schools—Direct grant to non-Government special schools,—General—Direction—Inspection, Scholarships—Miscellaneous", "Special Development Programme", "Post war Reconstruction and Development Programme" and "Charges in England".
- (h) " " " " No. 56A on page 203 under the minor heads "Hospitals and Dispensaries", "Medical Colleges and Schools", "Medical Establishment and Post war Reconstruction Scheme."
- (i) " " " " No. 57A on page 205 under the minor heads "Public Health Establishment", "Expenses in connection with Epidemic diseases", "Special development programme." and Post war Reconstruction and Development Programme."
- (j) " " " " No. 58A on pages 208 and 209 under the minor heads "Subordinate and Expert staff", "Experimental farms", "Agricultural Demonstration and Propaganda including Public exhibitions and fairs", "Agricultural education", "Grants-in-aid, contribution", "Other charges" "Post war reconstruction and Development programme" and "Charges in England".
- (k) " " " " No. 60A on page 212 under the minor heads "Superintendence", "Veterinary Education and Research", "Hospitals and Dispensaries", "Breeding Operations", "Direction and "Post war reconstruction and Development Programme."
- (l) " " " " No. 61A on page 213 under the minor heads "Superintendence" and "Post war Reconstruction and Development Programme."
- (m) " " " " No. 62A on page 215 under the minor heads "Industries", "Fisheries", "Special Development Programme" and "Charges in England".
- (n) " " " " No. 63A on page 217 under the minor head "Works".
- (o) " " " " No. 66 on pages 220 and 221 under the minor heads "Labour and Emigration—Inspector of Factories, Labour" "Miscellaneous", and "Employment exchanges."
- (p) " " " " No. 70B on page 228 under the minor heads "Original Works—Buildings", "Public Health", "Agriculture", "Post war Road Planning", "Original works—communications", "Tools and Plant", "Establishment" and "Post war Reconstruction and Development Programme".
- (q) " " " " No. 76 on page 240 under the minor heads "Establishment Charges", "Post war Reconstruction and Development Programme." and "Charges in England".
- (r) " " " " No. 79A on page 251 under the minor heads "Contribution to Contributory Provident Fund" and "Post war Reconstruction and Development Programme."
- (s) " " " " No. 81A on page 256 under the minor heads "Other charges." and "Charges in England".
- (t) " " " " No. 90A on page 272 under the minor head "Charges incurred as a direct result of war".
- (u) " " " " No. 31 on pages 128—130 under the minor heads "Irrigation works—Unproductive Establishment", "Works", "Establishment", and "Tools and Plant" and "Suspense". *Deduct—Recoveries on Capital account.*
- (v) " " " " No. 74 on page 233 under the minor heads "Original works—Communications" and "Buildings."
- (w) " " " " No. 74 on page 233 under the minor heads "Original Works", "Buildings", "Establishment", "Tools and Plant", "Charges in England". "Post war Reconstruction and Development Programme."
- (z) " " " " No. 76A on page 243 under the heads "Hydro Electric schemes" and "Thermo Electric Schemes".
- (y) " " " " No. 82A on page 257 under the minor head "Capital outlay on co-ordination schemes".

No. 90-D.—ACCOUNT of EXPENDITURE ON POST WAR RECONSTRUCTION and DEVELOPMENT SCHEMES for the year ended 31st March 1946.

PROVINCIAL GOVERNMENTS—

Government of Punjab—

	Rs.
Irrigation .. .. .	7,975
Education .. .. .	2,56,540
Industries .. .. .	32,550
Civil works .. .. .	2,88,438
Miscellaneous .. .. .	55,549
<b>Total Expenditure (voted)</b>	<b>6,41,152</b>

No. 91.—ACCOUNT of RECEIPTS connected with the WAR, 1939, for the year ended 31st March 1946.

	Central Government.
	Rs.
<b>Department of Supply—</b>	
Fees on account of inspection of stores purchased through the Department .. .. .	26,85,368
Fees on account of inspection of stores not purchased through the Department .. .. .	12,06,925
Fees on account of purchase of stores .. .. .	24,67,504
Receipts of the Coal Commissioner .. .. .	53,261
Receipts from Road Transport Service at Calcutta .. .. .	2,55,173
Miscellaneous .. .. .	10,78,069
<b>Fees levied by the Custodian of Enemy property .. .. .</b>	<b>38,437</b>
<b>Recoveries for Lease-Lend Stores .. .. .</b>	<b>46,06,797</b>
<b>Insurance premiums under the War Risks (Factories) Insurance Scheme .. .. .</b>	<b>1,04,35,276</b>
<b>Transfers from War Risks (Factories) Insurance Fund .. .. .</b>	<b>2,16,02,029</b>
<b>Miscellaneous .. .. .</b>	<b>96,34,551</b>
<b>Receipts of the Textile Commissioners .. .. .</b>	<b>10,44,387</b>
<b>Insurance premiums under the War Risks (Goods) Insurance Scheme .. .. .</b>	<b>1,14,95,153</b>
<b>Transfers from War Risks (Goods) Insurance Fund .. .. .</b>	<b>2,24,35,990</b>
<b>Receipts in England—</b>	
High Commissioner .. .. .	1,08,726
Loss or gain by exchange .. .. .	190
	<b>8,91,47,836</b>
<i>Deduct—Refunds</i> .. .. .	<i>1,64,011</i>
<b>Total Receipts</b> .. .. .	<b>8,89,83,825</b>

## No. 91-A.—ACCOUNT of EXPENDITURE connected with the WAR, 1939, for the year ended 31st March 1946.

	Central Government		Central Government
	Rs.		Rs.
		Brought forward	11,99,81,554
Department of Supply . . . . .	4,44,31,839		
Controller of Enemy Firms and Enemy Trading and Custodian of Enemy Property . . . . .	2,49,621	Railway priorities and coal distribution . . . . .	6,50,346
Tea Controller for India . . . . .	2,964	Scheme for Civil Pioneer Force . . . . .	24,08,682
Press Officers . . . . .	1,15,75,210	Regional Port Directorate . . . . .	44,432
Expenditure in connection with Interned Enemy Subjects . . . . .	59,80,824	Expenditure on denial measures . . . . .	1,33,808
Payments to War Risks (Goods) Insurance Fund . . . . .	1,14,54,276	Expenditure in Connection with the provision and co-ordination of seamen's amenities . . . . .	12,02,799
War Risks (Goods) Insurance Scheme . . . . .	2,13,985	Compensation to Government servants for personal effects lost in enemy occupied territory . . . . .	41,938
Remuneration and expenses of agents employed for purposes of War Risks (Goods) Insurance Scheme . . . . .	5,95,772	Payments at Bombay in respect of detention allowance . . . . .	(a)49,336
Payments of liabilities under the War Risks (Goods) Insurance Scheme . . . . .	52,427	Transport organisation . . . . .	6,11,905
Deduct—Amount met from the War Risks (Goods) Insurance Fund . . . . .	8,62,184	Controller of Coal Accounts . . . . .	98,287
Payments to Provinces for War expenditure incurred by them . . . . .	3,37,792	Extra wage payments to personnel of the Indian Registered merchant ships lost or wrecked by enemy action . . . . .	1,103
Pensions, etc., paid to Widows and Dependents of Lascars employed in ships registered in the United Kingdom . . . . .	15,15,209	Assam Relief Measures . . . . .	1,96,50,473
Pensions, etc., paid to Widows and Dependents of Lascars employed in ships registered outside the United Kingdom . . . . .	1,33,004	Expenditure on Pipeline Scheme . . . . .	2,63,486
Scheme for the training of Skilled Artisans . . . . .	79,01,400	Expenditure connected with Bombay Explosions . . . . .	4,24,47,683
Textile Commissioners . . . . .	50,31,733	Organisation for the working of dangerous cargo Regulations . . . . .	84,277
Miscellaneous . . . . .	28,18,578	Payment on account of Marine War Risks Insurance under Freight Equilisation scheme . . . . .	8,33,961
Expenditure connected with National Service Labour Tribunals . . . . .	12,50,951	Charges in England—	
Motor Spirit and Tyre Rationing Schemes . . . . .	12,34,853	Secretary of State—	
Lease-Lend Accounts Officers . . . . .	7,35,282	Allotment of pay of officers . . . . .	35,894
Losses due to Enemy Action . . . . .	52,206	Expenditure connected with the Bombay Explosion . . . . .	7,58,554
Grants to Provinces and Indian States in furtherance of the Food Production Campaign . . . . .	1,48,80,652	Indian Purchasing Mission in the United States of America . . . . .	28,50,522
Payments to the War Risks (Factories) Insurance Fund . . . . .	1,03,95,160	Other charges . . . . .	28,722
War Risks (Factories) Insurance Scheme . . . . .	2,19,271	High Commissioner—	
Remuneration and expenses of agents employed for purposes of War Risks (Factories) Insurance Scheme . . . . .	4,17,668	Scheme for Training of Skilled Artisans . . . . .	72,235
Payment of liabilities under the War Risks (Factories) Insurance Scheme . . . . .	80,541	Leave salaries and deputation pay . . . . .	3,71,861
Deduct—Amount met from the War Risks (Factories) Insurance Fund . . . . .	7,17,480	Allotment of pay of officers . . . . .	2,41,069
Carried over . . . . .	11,99,81,554	Sterling Overseas Pay . . . . .	2,24,962
		Stores for India . . . . .	8,880
		Compensation and Premia to Government servants on account of War Risks Insurance . . . . .	1,243
		Losses due to Enemy Action . . . . .	1,94,918
		Indian Purchasing Mission in the United States of America . . . . .	57,245
		Other charges . . . . .	2,27,886
		Loss or gain by exchange . . . . .	8,693
		Total Expenditure (Non-voted) . . . . .	19,35,87,059

(a) R. represents payments to dependents of Indian Seamen captured as prisoners of War.

M. and MM.—Extraordinary items.

## No. 91-B.—ACCOUNT of TRANSFERS to/from the REVENUE ACCOUNT from/to the REVENUE RESERVE FUND during the year ended 31st March 1946.

RECEIPTS.		EXPENDITURE.	
	Rs.		Rs.
Transfers from the Fund—		Transfers to the Fund—	
		Government of Madras (Authorised)	17,31,00,000
		Government of Bombay (Authorised)	5,50,00,000
		Government of United Provinces (Authorised)	1,92,00,000
		Government of Bihar (Authorised)	1,60,00,000
Government of United Provinces.	12,87,651	Government of Central Provinces and Berar (Authorised).	2,14,25,000
		Government of Assam (Voted)	35,00,000
		Total	28,82,25,000

## No. 91-C.—ACCOUNT of RECEIPTS connected with CIVIL DEFENCE for the year ended 31st March 1946.

	Central Government.	Government of Coorg.	PROVINCIAL GOVERNMENTS.									TOTAL.
			Government of Madras.	Government of Bombay.	Government of United Provinces.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Insurance Premiums and other receipts under the War Injuries Compensation Insurance Scheme . . . . .	81,444	..	..	..	..	..	..	..	..	..	..	81,444
Miscellaneous . . . . .	17,01,266	13	46,48,702	12,91,642	11,38,398	13,03,742	3,60,562	7,40,815	61,206	1,86,131	2,92,860	1,17,25,337
Receipts in England—												
High Commissioner . . . . .	7,690	..	350	..	893	93	..	.. 36	..	..	..	9,062
Loss or gain by exchange . . . . .	13	..	..	..	2	..	..	..	..	..	..	15
	17,90,413	13	46,49,052	12,91,642	11,39,293	13,03,835	3,60,562	7,40,851	61,206	1,86,131	2,92,860	1,18,15,858
Deduct—Refunds . . . . .	564	..	1,86,898	2,10,521	75,438	1,88,352	..	1,927	..	11,637	397	6,75,784
Total Receipts . . . . .	17,89,849	13	44,62,154	10,81,121	10,63,805	11,15,483	3,60,562	7,38,924	61,206	1,74,494	2,92,463	1,11,40,074

No. 91-D.—ACCOUNT of EXPENDITURE connected with CIVIL DEFENCE during the year ended 31st March 1946.

	PROVINCIAL GOVERNMENTS.											Total
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of United Provinces.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Expenditure on Air Raid Precautions . . . . .	1,29,81,284	..	27,10,770	8,98,967	1,01,293	4,30,350	8,748	17,33,348	1,771	4,23,060	34,388	1,93,24,479
Expenditure on Civic Guards . . . . .	20,06,440	996	80,393	13,274	11,90,402	13	4,992	1,274	6,779	42,078	17,624	33,54,265
Expenditure on refugees and evacuees . . . . .	..	..	28,744	..	..	8,389	..	..	..	311	458	37,902
Miscellaneous . . . . .	1,041	..	73,25,710	4,39,901	..	40,648	1,42,860	6,63,724	..	1,65,939	1,43,118	89,22,941
Works . . . . .	..	..	5,48,419	..	1,412	1,08,303	4,117	31,007	-29,861	45,753	11,928	7,21,078
War Police . . . . .	..	24,838	63,99,482	47,70,629	..	26,67,957	..	..	..	14,76,973	5,50,034	1,58,89,913
National War Front . . . . .	..	20,899	9,79,541	75,476	..	1,91,325	41,123	..	17,192	32,231	36,951	13,94,738
Motor spirit and tyre rationing schemes . . . . .	..	1,986	3,50,473	2,26,061	..	81,241	..	58,965	20,198	13,145	31,132	7,83,101
Expenditure in connection with interning of enemy subjects . . . . .	..	..	445	5,529	..	..	..	..	..	..	..	5,974
Press Censor . . . . .	..	..	17,381	40,560	..	18,030	4,501	..	3,025	1,83,528	12,955	2,79,980
War Committees . . . . .	..	..	5,05,484	92,181	..	689	22,038	..	..	6,110	..	6,26,502
Field Publicity organisation . . . . .	..	..	..	..	..	..	..	..	1,08,204	..	..	1,08,204
Expenditure in connection with Registration of Foreigners' Act, 1939 . . . . .	..	..	..	64,104	..	..	..	..	..	1,523	31,378	07,005
Transport Organisation . . . . .	..	..	..	..	..	..	..	..	5,868	..	..	5,868
Expenditure in connection with examination of activities of Foreigners . . . . .	..	..	..	37,907	..	13,231	..	..	..	..	..	50,138
Maintenance charges of Detenues . . . . .	..	..	..	16	..	18,964	3,750	..	1,014	..	429	24,173
Expenditure connected with War Injuries Scheme . . . . .	59,460	..	..	..	..	- 88	..	..	..	..	670	60,042

COMBINED FINANCE AND REVENUE ACCOUNTS OF THE



Payments to War Injuries Compensation Insurance Fund	94,302	..	..	..	..	..	..	..	..	..	..	9,302
Compensation to Government Servants under War Injuries Compensation Insurance Scheme	503	..	..	..	..	..	..	..	..	..	..	503
War Injuries Compensation Insurance Scheme	75,755	..	..	..	..	..	..	..	..	..	..	75,755
Remuneration and expenses of Agents employed for purposes of War Injuries Compensation Insurance Scheme	12,537	..	..	..	..	..	..	..	..	..	..	12,537
Deduct—Amount met from War Injuries Compensation Insurance Fund	88,472	..	..	..	..	..	..	..	..	..	..	88,472
Charges in England—												
<i>High Commissioner—</i>												
Leave salaries and deputation pay	14,857	..	15,098	320	244	5,905	..	..	..	65	..	36,489
Allotment of pay of officers	8,693	..	8,673	1,067	2,667	533	..	5,120	..	360	..	27,113
Sterling Overseas Pay	2,042	..	17,877	7,235	1,625	2,707	..	..	2,518	1,950	..	35,954
Other charges	8,615	..	31,524	2,667	..	4,267	1,066	553	..	..	..	48,692
Loss or gain by exchange	60	..	128	20	8	23	2	10	5	4	..	260
Deduct—Amount recovered from the Central Government	..	34,234	27,56,371	17,44,162	..	19,66,778	1,39,158	8,97,949	1,16,235	11,25,189	6,09,028	93,89,104
Total	1,51,77,117	14,485	1,62,63,771	49,31,752	12,87,651	16,30,769	94,039	15,96,052	20,378	12,67,841	2,62,537	4,25,46,332
Non-voted Charged	6,366	14,485	2,71,472	62,309	-	29,252	..	36,293	6,418	20,133	13,792	
Voted Authorised	1,51,70,751											

B and M—Extraordinary Items.

No. 91-E.—ACCOUNT of CAPITAL OUTLAY on SCHEMES connected with the WAR, 1939, during and to end of the year 1945-46.

	Expenditure during the year.	Expenditure to end of the year.		Expenditure during the year.	Expenditure to end of the year.
	Rs.	Rs.		Rs.	Rs.
<b>CENTRAL GOVERNMENT.</b>					
Scheme for the purchase of food grains—			Brought forward . . . . .	10,58,93,487	22,63,37,729
Purchases of the Food Department			Purchase of Woollen goods . . . . .	2,92,39,353	4,10,08,256
Purchases in India . . . . .	63,16,03,014	2,41,48,21,982	Deduct—Receipts and recoveries on capital account . . . . .	4,14,59,930	5,35,88,945
Purchases in England . . . . .	6,96,96,059				
Deduct—Receipts and recoveries on capital account . . . . .	62,94,77,064	2,29,37,24,678	Net Expenditure . . . . .	-1,22,20,577	-1,25,80,689
Net Expenditure . . . . .	7,18,72,009	12,10,97,304	Scheme for purchase of Wattle bark—		
Scheme for reserve stock of coal—			Purchases in India . . . . .	1,40,024	33,09,826
Reserve stocks of coal at Collieries . . . . .	21,81,260	47,15,797	Purchases in England . . . . .	..	
Deduct—Receipts and recoveries on capital account . . . . .	9,44,632	30,79,262	Deduct—Receipts and recoveries on capital account . . . . .	8,56,668	19,05,202
Net Expenditure . . . . .	12,36,628	16,36,535	Net Expenditure . . . . .	-7,16,644	14,04,624
Scheme for the production and supply of Coal—			Scheme for Supply of essential commodities—		
Purchases in India . . . . .	85,48,473	2,47,25,558	Cost of commodities . . . . .	37,64,443	99,36,073
Purchases in England . . . . .	56,58,443				
Deduct—Receipts and recoveries on capital account . . . . .	22,53,898	24,15,222	Advances . . . . .	50,387	27,61,877
Net Expenditure . . . . .	1,19,52,978	2,23,10,336	Suspense . . . . .	-6,45,141	-17,39,679
Scheme for the purchase and construction of Lighters—			Deduct—Receipts and recoveries on capital account—Repayment of Advances . . . . .	29,44,022	67,54,692
Construction of Lighters . . . . .	1,25,370	47,87,494	Deduct—Amount met from Revenue . . . . .	12,48,022	34,00,190
Purchase of Lighters . . . . .	..	3,47,880	Net Expenditure . . . . .	-10,22,355	7,42,308
Deduct—Receipts and recoveries on capital account . . . . .	13,50,000	13,50,000	Scheme for the purchase of Aluminium—		
Deduct—Share of the cost debited to His Majesty's Government . . . . .	-11,40,632	7,09,916	Other charges—		
Profit and loss on the operation of Lighters . . . . .	1,28,456	1,28,456	Purchases in India . . . . .	17,38,38	18,02,273
Net Expenditure . . . . .	-2,12,454	29,47,002	Purchases in England . . . . .		
Acquisition of frustrated cargoes—			Net Expenditure . . . . .	17,38,386	18,02,278
Purchases in India . . . . .	20,61,909	2,66,62,563	Scheme for the purchase of Electrical Generating Plant—		
Purchases in England . . . . .	..				
Deduct—Receipts and recoveries on capital account . . . . .	66,44,747	2,59,01,926	Purchases in India . . . . .	6,56,910	69,62,470
Net Expenditure . . . . .	-45,82,838	7,60,637	Purchases in England . . . . .	18,45,434	
Purchase of Rubber—			Deduct—Receipts and recoveries on capital account . . . . .	22,41,129	59,42,739
Purchases in India . . . . .	4,07,01,844	11,73,19,346	Net Expenditure . . . . .	2,61,215	19,19,731
Purchases in England . . . . .	40,414				
Deduct—Receipts and recoveries on capital account . . . . .	5,19,41,631	11,05,31,579	Medical Stores Depots and Factories—		
Net Expenditure . . . . .	-1,11,99,373	67,87,767	Stores Depot . . . . .	96,30,823	3,46,67,259
Purchase of machinery for Mica Miners—			Factories . . . . .	8,25,590	17,92,653
Purchases in India . . . . .	4,58,869	21,77,365	Net Expenditure . . . . .	1,04,56,413	3,64,59,912
Purchases in England . . . . .	1,791				
Deduct—Receipts and recoveries on capital account . . . . .	4,39,846	18,19,476	Civil Transport . . . . .	5,37,89,001	5,08,72,246
Net Expenditure . . . . .	20,814	3,57,889	Deduct—Receipts and recoveries on capital account . . . . .	7,04,76,582	19,47,19,815
Purchase of reserve stores by the Supply Department—			Net Expenditure . . . . .	-1,66,87,581	-4,38,47,569
Purchases in India . . . . .	8,66,57,635	30,09,86,477	Cost of consumers goods imported on Government Account—		
Purchases in England . . . . .	3,38,13,920				
Deduct—Receipts and recoveries on capital account . . . . .	8,86,29,099	22,24,97,150	Purchases in India . . . . .	85,05,053	1,42,39,811
Net Expenditure . . . . .	3,18,42,456	7,84,89,327	Purchases in England . . . . .	29,086	29,086
Prospecting for oil	9,87,565	43,29,633	Deduct—Receipts and recoveries on capital account . . . . .	77,49,299	1,13,94,593
Purchase of Machine Tools—			Net Expenditure . . . . .	7,84,810	28,74,304
Purchases in India . . . . .	1,16,96,684	5,73,86,754	Purchase of Fertilisers—		
Purchases in England . . . . .	1,76,61,155				
Deduct—Receipts and recoveries on capital account . . . . .	2,39,72,927	6,26,56,668	Purchases in India . . . . .	53,30,047	1,71,73,848
Net Expenditure . . . . .	53,84,912	-52,69,914	Purchases in England . . . . .	1,44,36,573	1,44,36,573
Purchase of foodstuffs by Local Administrations . . . . .	-4,27,793	80,10,537	Deduct—Receipts and recoveries on capital account . . . . .	2,32,25,491	3,91,03,264
Cinchona Cultivation . . . . .	19,43,569	53,35,145	Net Expenditure . . . . .	-34,58,871	-74,92,943
Scheme for chartering and running of steamers for coastal trade	4,35,402	9,95,555	Purchase of Quinine Substitute . . . . .	60,37,766	97,02,021
Deduct—Receipts and recoveries on capital account . . . . .	9,14,725	28,93,274	Purchase of Colliery Stores—		
Net Expenditure . . . . .	-4,79,324	-18,97,719	Purchases in India . . . . .	10,27,178	10,29,818
Scheme for purchase of Standard Cloth—			Purchases in England . . . . .	34,17,85	34,26,854
Standard cloth . . . . .	12,43,17,704	58,35,04,571	Deduct—Receipts and recoveries on capital account . . . . .	37,97,083	40,56,054
Imported cloth . . . . .	42,83,317				
Deduct—Receipts and recoveries on capital account . . . . .	13,19,46,683	60,63,44,638	Net Expenditure . . . . .	6,47,280	3,70,618
Net Expenditure . . . . .	-24,45,662	-1,85,56,750	Purchase of Paper—		
Carried over . . . . .	10,58,93,487	22,63,37,729	Purchases in India . . . . .	96,87,419	96,87,419
			Purchases in England . . . . .	44,69,347	44,69,347
			Deduct—Receipts and recoveries on capital account . . . . .	65,46,565	65,46,565
			Net Expenditure . . . . .	76,10,201	76,10,201
			Air Raid Precaution equipment		
			Purchased centrally . . . . .	12,35,039	(a) 1,36,46,291
			Deduct—Receipts and recoveries on capital account . . . . .	1,16,52,526	1,16,52,526
			Net Expenditure . . . . .	-1,04,17,487	19,93,765
			Purchase of Agricultural and Dairy Machinery . . . . .	14,85,507	14,85,507
			Total Capital Outlay Outside the Revenue Account (Non-voted) . . . . .	9,04,91,510	22,87,81,867

(a) Includes Rs. 1,24,11,252 on account of expenditure on "A.R.P. Equipments" transferred from "Suspense" with out financial adjustment.

## Sections N. to V.—Debt, Deposits, Advances, etc.

Receipts Rs. 40,19,81,47,972

Disbursements Rs. 35,97,83,43,198

Major Head	No. of Account	detail of Accounts	Page	Receipts	Disbursements
		<b>CENTRAL GOVERNMENT.</b>		Rs.	Rs.
	92	Statement showing the Capital and other expenditure outside the Revenue Account and the Principal Sources from which Funds are provided for such expenditure.	288 & 289	..	..
N.—Public Debt	93	Statement of Public Debt	293	6,15,32,83,784	3,42,76,32,782
O.—Unfunded Debt	94	Special Loans	297	..	4,365
"	96	Deposits of Service Funds	298	23,47,615	34,83,858
"	97	Savings Bank Deposits	299	78,10,93,758	41,32,22,258
"		Post Office Certificates	299	29,62,31,555	4,32,23,468
"		Indian States Certificates	299	24,99,346	1,715
"		State Provident Funds	299	13,26,70,306	9,15,00,952
"		Other Accounts	299	1,65,63,861	1,07,93,733
—Deposits and Advances.	99	Sinking Funds for Central Loans	303	95,04,000	18,56,86,092
"	42	Other Appropriations for Reduction or Avoidance of Debt.	176	2,04,96,000	..
"	100	Silver Redemption Reserve	306	89,89,415	89,88,968
"	101	Purchases and Sales of Silver	307	20,37,67,065	15,13,74,556
"	102	Central Road Fund	308	1,49,02,039	1,02,35,286
"	102-A	Subventions from Central Road Fund	309	26,530	2,74,828
"	25	Depreciation Reserve Fund—Railways	108	17,25,46,519	11,94,75,869
"	25-A	Railway Reserve Fund	109	6,20,03,676	5,54,56,208
"	40	Renewals Reserve Fund—Posts and Telegraphs	164	97,24,200	35,98,956
"	104	Renewals Reserve Fund—Northern India Salt Revenue	310	1,38,500	1,39,555
"		Depreciation Reserve Fund—Lighthouses and Light-ships.	310	53,894	..
"		General Reserve Fund—Lighthouses and Light-ships	310	7,32,384	19,469
"		Fund for the relief of groundnut cultivators	310	..	17,250
"		Fund for the benefit of cotton growers	310	4,14,32,408	3,04,87,772
"		Fund for payment of Bonus to temporary clerical personnel under the scheme of unified scale of pay	310	20,38,910	6,24,823
"		Fund for Economic Development and Improvement of Rural Areas.	310	..	1,00,455
"		Fund for the Development of Civil Aviation	310	..	4,09,642
"		Cotton Textile Fund	310	84,79,547	..
"		Fund for Special Frontier Expenditure including Development	310	3,264	10,12,566
"		Fund for the Development of Broadcasting	310	..	95,845
"		Panth Piploda Reserve Fund	310	3	109
"		Coal Production Fund	310	2,63,40,846	1,78,77,342
"		Depreciation Reserve Fund—Government Presses	310	1,35,287	72,344
"		Civil Aviation Fund	310	3,00,000	95,622
"	Sugar Excise Fund	310	17,84,781	7,20,602	
"	Coal Mines Labour Welfare Fund	310	57,62,570	1,58,512	
"	Post Office Certificates Bonus Fund	310	75,42,665	..	
"	Fund for India's contribution to the United Nations, Relief and Rehabilitation Administration	310	7,86,74,291	2,41,48,267	
"	105	Deposits of Local Funds	313	3,12,70,794	2,87,73,913
"	106	Deposits of Branch Line Companies	314	9,49,258	10,96,946
"	107	Departmental, Judicial and other Deposits	315	4,01,50,82,039	3,28,48,00,679
"	..	Advances	..	2,14,79,28,346	2,22,88,06,323
"	..	Suspense	..	43,04,81,079	38,66,45,924
"	..	Miscellaneous	..	22,44,91,692	2,65,95,299
		Total carried over	..	14,91,02,75,227	10,55,76,53,172

N. to V.—Debt, Deposits, Advances, etc.

Major Head	No. of Account	Detail of Accounts	Page	Receipts	Disbursements
				Rs.	Rs.
		Total brought forward . . . . .	..	14,91,02,75,227	10,55,76,53,172
Q.—Loans and Advances by the Central Government.	109	Advances and Repayments . . . . .	318	21,94,10,339	5,11,98,990
S.—Remittances . . . . .	..	Receipts and Payments . . . . .	..	19,24,61,79,702	19,36,40,46,992
T.—Transfer of cash between England and India.	112	Ditto . . . . .	331	2,68,49,48,007	2,64,65,13,591
V.—Cash Balance . . . . .	114	Opening and Closing Balances . . . . .	334	2,66,27,72,103	5,29,52,85,371
		TOTAL CENTRAL GOVERNMENT . . . . .	..	39,72,35,85,378	37,91,46,98,122
		PROVINCIAL GOVERNMENTS.			
N.—Public Debt . . . . .	93-A	Statement of Public Debt . . . . .	294 & 295	94,80,54,178	1,07,44,98,608
O.—Unfunded Debt . . . . .	94	Special Loans . . . . .	297	1,55,309	..
..	97	State Provident Funds . . . . .	300 & 301	4,26,19,272	3,08,98,471
..	97	Other Accounts . . . . .	301	1,637	454
P. Deposits and Advances	98	Famine Relief Fund . . . . .	302	32,45,378	36,02,780
..	98	Transfers from Famine Relief Fund . . . . .	302	1,00,000	..
..	99	Sinking Funds for Provincial Loans . . . . .	303	2,57,18,969	46,86,299
..	42	Other Appropriations for Reduction or Avoidance of Debt. . . . .	176	72,29,856	..
..	99	Sinking Fund Investment Account . . . . .	303	1,33,38,235	3,21,74,009
..	99-A	Sinking Fund for Loans granted to Local Bodies, etc. . . . .	304	—12,230	..
..	102-A	Subventions from Central Road Fund . . . . .	309	1,41,79,139	1,45,53,895
..	103	Revenue Reserve Fund . . . . .	309	25,08,52,410	12,87,651
..	103	Revenue Reserve Fund Investment Account . . . . .	309	..	16,29,81,576
..		Provincial Road Funds . . . . .	311 & 312	1,08,07,257	56,32,883
..		General Police Fund . . . . .	312	3,03,925	3,03,925
..		Pension Equalisation Fund . . . . .	312	1,33,913	19,813
..		Peasants' Welfare Fund . . . . .	312	50,00,000	13,49,200
..		Fund for financing Public and Private Irrigation Works . . . . .	312	1,59,944	1,71,752
..		Land Revenue Equalisation Fund . . . . .	312	1,60,05,442	..
..		Deposit Account of the Fund for Restoration of Earthquake Damage transferred from Central Government . . . . .	312	190	2,633
..		Supply Schemes Stabilization Fund . . . . .	311	1,50,00,000	..
..		Nazul Fund, Lucknow . . . . .	311	2,24,362	1,80,288
..		Magh Mela Fund, U. P. . . . .	311	1,95,960	1,86,773
..	104	Fund for the Development of Rural Water Supply (Madras). . . . .	311	10,12,785	18,54,092
..		Industrial Research Fund . . . . .	311	..	24,848
..		Depreciation Reserve Fund—Irrigation . . . . .	311	12,92,157	2,37,985
..		Depreciation Reserve Fund—Electricity . . . . .	311 & 312	26,81,106	16,06,349
..		Sugarcane Compensation Fund, U. P. . . . .	311	..	2,04,190
..		Depreciation Reserve Fund—Government Presses . . . . .	311 & 312	3,00,416	97,475
..		Special Reserve Fund—Electricity . . . . .	311	5,33,528	5,25,744
..		Hospital Fund . . . . .	311	51,00,282	98,475
..		Depreciation Reserve Fund—Commercial Concerns . . . . .	311 & 312	2,42,937	95,158
..		Motor Transport Reserve Fund . . . . .	312	26,050	..
..		Post War Reconstruction and Development Fund . . . . .	312	5,21,96,582	5,26,836
..		Special Development Fund . . . . .	311 & 312	27,62,274	1,70,08,869
..		Scheduled Castes Education Fund (Bengal) . . . . .	311	5,00,600	5,72,292
..		Debt Redemption and Avoidance Fund . . . . .	311	2,12,06,255	2,10,30,259
..	105	Deposits of Local Funds . . . . .	313 & 314	35,67,14,952	33,79,69,973
..	107	Departmental, Judicial and other Deposits . . . . .	315 & 316	1,08,94,16,297	1,06,00,24,484
..	..	Advances . . . . .	..	9,22,25,625	8,79,59,452
..	..	Suspense . . . . .	..	5,44,01,331	43,38,71,717
..	..	Miscellaneous . . . . .	..	55,62,100	12,62,957
T.—Loans and Advances by Provincial Governments	110	Advances and Repayments . . . . .	319 to 324	5,86,56,729	5,75,27,526
S.—Remittances . . . . .	..	Receipts and Payments . . . . .	..	3,71,90,205	38,97,756
V.—Cash Balances . . . . .	114	Opening and Closing Balances . . . . .	334	22,08,06,820	32,66,43,141
		TOTAL PROVINCIAL GOVERNMENTS . . . . .	..	3,35,61,41,517	3,68,55,73,588
		TOTAL CENTRAL AND PROVINCIAL GOVERNMENTS . . . . .	..	43,07,97,26,895	41,60,02,71,710

**Sections N. to V.—Debt, Deposits, Advances, etc.**

These Sections deal with the Debt and Remittance transactions of Government, as distinct from Revenue, Service and Capital transactions which have been dealt with in the preceding Sections. Besides the accounts of Public Debt, these Sections include an account of all other sources, apart from revenue and capital contributed by Railway Companies and Indian States towards outlay on Indian Government Railways, from which the Capital and other disbursements outside the Revenue Account are financed.

2. A progressive account of Capital and other disbursements of the Central and Provincial Governments (outside the Revenue Account) to end of 1945-46 and of the principal sources from which funds were provided for such expenditure is set forth in Account No. 92 which has been adopted from 1931-32 in replacement of the statement of the distribution of the Public Debt formerly given in Account No. 82-B. The statement is not a complete balance sheet, but it gives a fairly accurate presentation of the changes in the financial position of the Central and Provincial Governments from year to year. In this statement the loans from the Central Government to Provincial Governments are treated as disbursements of the Central Government and as part of the Public Debt of the Provincial Governments. The amounts entered as capital debited to Commercial Departments include all actual outlay in those departments provided from Government sources, whether it has been financed from loans raised by Government or otherwise. The following are the sources, apart from loans, from which such capital outlay is financed :—

- (1) Ordinary Revenue.
- (2) Surplus cash balances.
- (3) Savings Bank deposits.
- (4) Net receipts under other deposits, advances and remittances.

No. 92.—STATEMENT showing the CAPITAL and other EXPENDITURE (outside the REVENUE Account) of the Several GOVERNMENTS, in INDIA and in ENGLAND, to end of the year 1945-46, and the PRINCIPAL SOURCES from which FUNDS were provided for that EXPENDITURE.

	PROVINCIAL GOVERNMENTS.													Total
	Central Government	Government of Coorg	Government of Madras	Government of Bombay	Government of Bengal	Government of United Provinces	Government of Punjab	Government of Bihar	Government of Central Provinces and Berar	Government of Assam	Government of North-West Frontier Province	Government of Orissa	Government of Sind	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Capital and Other Expenditure.</b>														
<b>1. Capital expenditure to end of 1945-46—</b>														
<b>Commercial Departments—</b>														
Railways . . . . .	7,96,84,99,577	..	..	..	..	..	..	..	..	..	..	..	..	7,96,84,99,577
Posts and Telegraphs . . . . .	34,25,15,434	..	..	..	..	..	..	..	..	..	..	..	..	34,25,15,434
Irrigation . . . . .	1,78,95,053	..	20,50,30,236	10,31,66,679	5,14,13,829	31,27,34,473	45,35,75,346	3,68,13,356	..	..	3,09,45,772	3,18,97,676	25,51,76,529	1,49,86,48,949
Electricity Schemes . . . . .	..	..	8,44,22,811	1,44,933	..	..	7,55,24,805	9,77,388	1,11,805	..	96,80,094	..	..	17,08,61,836
Other Commercial Departments and Undertakings.	6,65,97,931	..	60,29,270	..	1,10,995	..	8,23,905	..	..	..	..	..	..	7,35,62,061
<b>Total Commercial Departments . . . . .</b>	<b>8,39,55,07,955</b>	<b>..</b>	<b>29,54,82,277</b>	<b>10,33,11,612</b>	<b>5,15,24,824</b>	<b>31,27,34,473</b>	<b>52,99,24,056</b>	<b>3,77,90,744</b>	<b>1,11,805</b>	<b>..</b>	<b>4,06,25,866</b>	<b>3,18,97,676</b>	<b>25,51,76,529</b>	<b>10,05,40,87,857</b>
<b>Other Departments—</b>														
New Capital at Delhi . . . . .	19,61,41,747	..	..	..	..	..	..	..	..	..	..	..	..	19,61,41,747
Bombay Development Scheme . . . . .	..	..	..	8,80,86,085	..	..	..	..	..	..	..	..	..	8,80,86,085
Other Accounts . . . . .	2,24,78,88,570	72,348	1,47,74,990	15,40,29,589	20,40,83,110	6,91,56,514	4,26,39,660	1,96,33,175	4,10,40,720	4,28,20,238	36,66,868	15,86,737	-3,98,77,163	2,80,15,15,356
<b>Total Other Departments . . . . .</b>	<b>2,44,40,30,317</b>	<b>72,348</b>	<b>1,47,74,990</b>	<b>24,21,15,674</b>	<b>20,40,83,110</b>	<b>6,91,56,514</b>	<b>4,26,39,660</b>	<b>1,96,33,175</b>	<b>4,10,40,720</b>	<b>4,28,20,238</b>	<b>36,66,868</b>	<b>15,86,737</b>	<b>-3,98,77,163</b>	<b>3,08,57,43,188</b>
<b>Total Capital Expenditure to end of 1945-46 . . . . .</b>	<b>10,83,95,38,312</b>	<b>72,348</b>	<b>31,02,57,267</b>	<b>34,54,27,286</b>	<b>25,56,07,934</b>	<b>38,18,90,987</b>	<b>57,25,63,716</b>	<b>5,74,23,919</b>	<b>4,11,52,525</b>	<b>4,28,20,238</b>	<b>4,42,92,734</b>	<b>3,34,84,413</b>	<b>21,62,99,366</b>	<b>13,13,98,31,045</b>
<b>2. India's Financial Contribution to the Great War, 1914-18 . . . . .</b>	<b>1,50,00,00,000</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>1,50,00,00,000</b>
<b>3. Loans and Advances—</b>														
Advances to Provincial Governments.	52,13,20,269	..	..	..	..	..	..	..	..	..	..	..	..	52,13,20,269
Advances to Crown Representative.	15,21,349	..	..	..	..	..	..	..	..	..	..	..	..	15,21,349
Loans to Indian States . . . . .	53,58,695	..	..	..	..	..	..	..	..	..	..	..	..	53,58,695
Loans to Local Funds, etc. . . . .	8,16,27,607	5,446	5,25,46,766	10,86,32,196	4,22,26,025	4,78,39,422	1,03,72,471	1,00,65,594	1,30,45,143	5,05,344	22,54,033	94,48,856	12,27,219	37,97,96,122
Loans to Government Servants . . . . .	4,92,530	..	44,065	62,408	91,032	54,439	81,438	32,239	23,272	2,27,525	6,867	14,895	60,493	11,91,203
<b>Total Loans and Advances . . . . .</b>	<b>61,03,20,450</b>	<b>5,446</b>	<b>5,25,90,831</b>	<b>10,86,94,604</b>	<b>4,23,17,057</b>	<b>4,78,93,851</b>	<b>1,04,53,909</b>	<b>1,00,97,833</b>	<b>1,30,68,415</b>	<b>7,32,869</b>	<b>22,60,900</b>	<b>94,63,751</b>	<b>12,87,712</b>	<b>90,91,87,638</b>
<b>Total Capital and Other Expenditure to end of 1945-46 . . . . .</b>	<b>12,94,98,58,762</b>	<b>77,794</b>	<b>36,28,48,098</b>	<b>45,41,21,890</b>	<b>29,79,24,991</b>	<b>42,97,84,848</b>	<b>58,30,17,625</b>	<b>6,75,21,752</b>	<b>5,42,20,940</b>	<b>4,35,53,107</b>	<b>4,65,53,634</b>	<b>4,29,48,164</b>	<b>21,65,87,077</b>	<b>15,54,90,18,683</b>
<b>4. Deduct—Contribution from Revenue for Capital Expenditure to end of 1945-46.</b>	<b>20,79,27,385</b>	<b>..</b>	<b>4,11,59,376</b>	<b>1,45,42,222</b>	<b>1,97,54,883</b>	<b>99,00,218</b>	<b>5,78,45,733</b>	<b>35,85,603</b>	<b>..</b>	<b>4,51,510</b>	<b>3,22,441</b>	<b>15,05,532</b>	<b>1,98,09,897</b>	<b>37,68,04,801</b>
<b>Net Capital and Other Expenditure outside the Revenue Account to end of 1945-46.</b>	<b>12,74,19,31,377</b>	<b>77,794</b>	<b>32,16,88,722</b>	<b>43,95,79,668</b>	<b>27,81,70,108</b>	<b>41,98,84,630</b>	<b>52,51,71,892</b>	<b>6,39,36,149</b>	<b>5,42,20,940</b>	<b>4,31,01,597</b>	<b>4,62,31,193</b>	<b>4,14,42,632</b>	<b>19,67,77,180</b>	<b>15,17,22,13,882</b>

Principal Sources of Funds.														
(Balances to end of 1945-46.)														
1. Capital contributed by Railway Companies or Indian States.	2,11,44,296	..	..	..	..	..	..	..	..	..	..	..	..	2,11,44,296
2. Debt—														
Permanent Debt—														
In India—Nominal value	14,98,93,05,536	..	11,55,67,300	10,49,23,000	..	12,31,73,981	19,33,26,550	..	2,73,32,300	50,00,000	57,24,900	..	1,77,31,700	15,58,20,85,667
Less unredeemed discount	12,73,34,013	..	..	..	..	17,412	11,60,303	..	1,96,298	..	..	..	..	12,37,14,031
In England—Nominal value (Sterling converted into Rs. at 41 = Rs. 13-1/3).	60,07,82,716	..	..	..	..	..	..	..	..	..	..	..	..	60,07,82,716
Less unredeemed discount	3,47,84,699	..	..	..	..	..	..	..	..	..	..	..	..	3,47,84,699
Floating Debt	83,33,00,000	..	..	..	17,00,69,223	..	..	..	..	3,50,00,000	..	..	..	1,03,83,59,223
Loans from the Central Government.	..	..	4,48,22,907	16,67,67,001	3,84,14,400	14,99,61,662	7,85,45,857	..	2,11,38,200	..	..	28,24,447	1,88,55,805	52,13,20,269
Unfunded Debt—														
Savings Bank Deposits.	1,23,54,02,844	..	..	..	..	..	..	..	..	..	..	..	..	1,23,54,02,844
Post Office Certificates	95,58,06,409	..	..	..	..	..	..	..	..	..	..	..	..	95,58,06,409
Indian State Certificates	39,52,743	..	..	..	..	..	..	..	..	..	..	..	..	39,52,743
State Provident Funds, etc.	1,14,62,72,623	..	4,96,21,048	5,23,24,422	5,25,95,970	4,51,91,412	4,03,95,928	2,13,24,123	1,98,83,092	1,28,44,610	30,98,529	45,29,334	89,72,439	1,45,70,53,530
<b>TOTAL DEBT OUTSTANDING ON 31st MARCH 1946.</b>	<b>19,62,27,04,222</b>	<b>..</b>	<b>21,00,11,255</b>	<b>32,40,05,023</b>	<b>26,10,69,593</b>	<b>31,83,09,543</b>	<b>31,11,02,027</b>	<b>2,13,24,123</b>	<b>6,81,57,294</b>	<b>5,28,44,610</b>	<b>88,23,426</b>	<b>73,53,781</b>	<b>4,55,60,034</b>	<b>21,25,12,61,931</b>
3. Sinking Funds and Reserve Funds.	1,83,17,42,308	..	35,62,62,988	23,34,57,984	23,68,000	18,71,28,579	6,79,07,470	5,79,60,553	7,73,84,853	1,26,82,343	29,13,804	10,46,752	5,89,62,420	2,88,98,18,054
4. Net balance under Deposits, Advances, etc., other than those shown separately.	4,74,41,09,323	24,965	12,33,70,091	1,47,43,513	12,98,26,143	4,02,63,388	5,47,96,243	2,85,30,538	1,80,55,375	59,28,781	72,64,183	92,01,399	1,48,44,102	5,19,78,61,043
5. Remittances	(a) -60,42,17,992	..	74,45,376	45,23,303	20,64,752	64,12,514	44,02,889	12,06,855	6,45,957	68,45,745	15,37,513	4,68,754	27,03,721	-56,60,60,407
6. Reserve Bank Deposits	..	..	..	..	..	..	..	..	..	-11,129	..	..	..	-11,129
<b>TOTAL DEBT AND OTHER OBLIGATIONS ON 31st MARCH 1946.</b>	<b>25,61,53,82,156</b>	<b>24,965</b>	<b>69,70,80,710</b>	<b>57,67,30,029</b>	<b>39,53,28,488</b>	<b>55,81,10,024</b>	<b>43,82,08,629</b>	<b>10,90,22,069</b>	<b>16,51,43,479</b>	<b>7,82,83,350</b>	<b>2,05,38,926</b>	<b>1,80,70,686</b>	<b>12,20,70,277</b>	<b>28,79,40,16,788</b>
Debit—Cash Balance on 31st March 1946.	5,29,52,85,371	35,43,201	3,10,09,041	4,14,77,776	7,65,49,941	2,49,83,222	2,85,02,137	2,94,70,073	2,30,45,455	2,72,86,886	1,52,60,551	37,49,718	1,17,65,149	5,62,19,28,512
Debit—Investments on 31st March 1946.	74,53,93,099	..	47,61,88,941	26,29,65,001	56,95,577	15,39,93,649	28,50,17,933	13,42,81,188	7,11,61,084	72,47,858	8,40,821	1,10,35,337	12,89,55,879	2,28,27,76,367
Net Provision of Funds	(a) 13,57,47,03,696	-35,18,233	18,98,91,728	27,22,87,252	31,30,82,970	37,91,42,153	12,46,88,559	-5,47,99,192	7,09,36,940	3,37,53,606	44,37,554	32,85,631	-1,86,50,742	20,88,93,11,909

M. 10 V—Debt, Deposits, Advances, etc.

(a) For difference of Rs. 1,21,796 between Account No. 4 and Account No. 111, see footnote (b) on page 330.

## 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 and sterling loans raised in England. At the end of 1945-46 the rupee loans bearing interest amounted in round figures to Rs. 15,72 crores and the sterling loans to £45 million, or to a total interest bearing debt of Rs. 16,32 crores if the sterling figures be converted into rupees at the rate of 1s. 6d. the rupee. The sterling debt includes £84,750, £18,834 and £106 on account of the balance of Debenture Stock of the East Indian Railway, the Burma Railway, and the South Indian Railway Companies, the liability in respect of which was assumed by the Secretary of State on the termination of the contracts with the Companies on the 1st January 1925, the 1st January 1929, and the 31st March 1944, respectively, and also £19,504,664 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 His Majesty's Government which has undertaken to make available to the Government of India the amount required to meet the instalments as and when they fall due. The balance of rupee debt not bearing interest amounting to Rs. 2,14,04,725 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 obtained being also met from Revenue. Similarly, the balance of £169,498 under debt not bearing interest in England represents the balance of India 6 per cent.

Bonds, 1932, India 5½ per cent. Stock, 1932, India 5 per cent. Stock 1942-47, India 3½ per cent. Stock, Bombay, Baroda and Central India Railway 3½ per cent. Debenture Stock, East Indian Railway 3½ per cent. Debenture Stock and Great Indian Peninsula Railway 3½ per cent. Debenture Stock which remained unclaimed on 31st March 1946. There is besides a balance of rupee debt amounting to Rs. 7,57,48,972 which is interest free.

3. Funds were also raised by the Secretary of State by the issue of Debentures through Railway Companies working State lines. The interest on those is guaranteed by the Secretary of State, but they are not in the nature of direct obligations incurred by him and are not, therefore, included in the Public Debt of the Central Government. The funds raised in this manner to end of the year 1945-46 and still outstanding are shown in Account No. 23-A.

*Public Debt of Provincial Governments.*

4. The Public Debt of the Provincial Governments is divided in the accounts into three classes, I—Permanent Debt, II—Floating Debt and III—Loans from the Central Government. The terms "Permanent Debt" and "Floating Debt" have already been explained in paragraph 1 above. Under the provisions of Section 163 of the Government of India Act, 1935, and the entry "Public Debt of the Province" included as item 5 in list II—Provincial Legislative List—in the Seventh Schedule to the Act, the Provincial Governments have powers to raise loans in the open market, subject to the consent of the Central Government if there is still outstanding any part of a loan made to the Province by the Central Government or in respect of which a guarantee has been given by the Central Government.

Loans granted by the Central Government to the Provincial Governments under Section 163 (2) of the Government of India Act, 1935, are recorded under the head "III—Loans from the Central Government". The balances of the liabilities of the Provincial Governments to the Provincial Loans Fund on 31st March, 1937, which were not cancelled under the scheme for the decentralisation of balances and the cancellation and consolidation of debt on the introduction of Provincial Autonomy, as well as advances made by the Central Government to certain Provincial Governments direct during the year 1936-37, were transferred to this head on 1st April 1937.

5. The balances shown in Accounts Nos. 93 and 93-A exhibit the ultimate liability of Government as represented by the nominal value of outstanding debt.

No. 93.—ACCOUNT of PUBLIC DEBT of the CENTRAL GOVERNMENT, showing the ADDITIONS to, and DISCHARGES of, DEBT during the year ended 31st March 1946, and the Amount of DEBT at the commencement and close of the year.

	Amount, 1st April 1945	Additions to Debt	Transferred from other Loans	Total	Debt Discharged	Transferred to other Loans	Amount 31st March 1946
IN INDIA.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>LOANS BEARING INTEREST.</b>							
<b>Permanent Debt.</b>							
4½ per cent. Loan for Indore State Railway	70,00,000	..	..	70,00,000	..	..	70,00,000
4½ per cent. Loan, 1950-55	6,73,88,200	..	..	6,73,88,200	..	..	6,73,88,200
4½ per cent. Loan 1955-60	9,05,63,700	..	..	9,05,63,700	..	..	9,05,63,700
4½ per cent. Loan, 1958-68	5,84,52,900	66,667	..	5,85,19,567	67	..	5,85,19,500
4 per cent. Loan, 1960-70	63,30,26,300	..	..	63,30,26,300	..	..	63,30,26,300
Permanent Debt of India—carried over	85,64,31,100	66,667	..	85,64,97,767	67	..	85,64,97,700



No. 93—ACCOUNT of PUBLIC DEBT of the CENTRAL GOVERNMENT, showing the ADDITIONS to, and DISCHARGES of, DEBT during the year ended 31st March 1946, and the Amount of DEBT at the commencement and close of the year—*contd.*

	Amount, 1st April 1945	Additions to Debt	Transferred from other Loans	Total	Debt Discharged	Transferred to other Loans	Amount, 31st March 1946
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>LOANS BEARING INTEREST—<i>contd.</i></b>							
<b>Permanent Debt—<i>contd.</i></b>							
<b>Permanent Debt of India—</b>							
Brought forward . . . . .	85,64,31,100	66,667	..	85,64,97,767	67	..	85,64,97,700
4 per cent. Loan, 1948-53 . . . . .	5,02,40,400	..	..	5,02,40,400	..	..	5,02,40,400
4 per cent. Loan from Maharaja Scindia for Indian Government Railways . . . . .	1,50,00,000	..	..	1,50,00,000	..	..	1,50,00,000
3½ per cent. Loan, 1947-50 . . . . .	55,94,36,900	..	..	55,94,36,900	..	..	55,94,36,900
3½ per cent. Loan 1954-59 . . . . .	12,36,51,100	18,386	..	12,36,69,486	186	..	12,36,69,300
3½ per cent. Loan, 1842-43 . . . . .	71,83,02,100	..	66,68,500	72,49,70,600	(b) 1500	24,95,700	72,24,73,400
3½ per cent. Loan, 1854-55 . . . . .	40,08,22,271	(a) 500	5,31,300	40,13,54,071	(c) 982 (b) 1,000	83,99,000	39,29,53,089
3½ per cent. Loan, 1865 . . . . .	65,95,52,100	..	67,40,800	66,62,92,900	(b) 15,500	25,51,600	66,37,25,800
3½ per cent. Loan, 1879 . . . . .	17,96,04,300	..	1,75,100	17,97,79,400	..	14,28,300	17,83,51,100
3½ per cent. Loan, 1900-01 . . . . .	77,07,72,550	..	52,14,500	77,59,87,050	(b) 300	44,55,600	77,15,31,150
3 per cent. Loan, 1896-97 . . . . .	8,92,94,400	43,100	..	8,93,37,500	..	..	8,93,37,500
3 per cent. Loan, 1949-52 . . . . .	66,63,53,500	..	..	66,63,53,500	..	..	66,63,53,500
3 per cent. Loan, 1951-54 . . . . .	86,72,71,900	..	..	86,72,71,900	..	..	86,72,71,900
3 per cent. Loan, 1953-55 . . . . .	1,14,59,67,500	..	..	1,14,59,67,500	..	..	1,14,59,67,500
3 per cent. Loan, 1963-65 . . . . .	91,17,46,700	25,00,00,000	..	1,16,17,46,700	600	..	1,16,17,46,100
3 per cent. Victory Loan, 1957 . . . . .	1,11,42,29,500	..	..	1,11,42,29,500	..	..	1,11,42,29,500
3 per cent. Second Victory Loan 1959-61. . . . .	5,25,17,900	1,08,02,73,900	..	1,13,27,91,800	..	..	1,13,27,91,800
3 per cent. Defence Bonds, 1946. . . . .	65,14,32,200	..	..	65,14,32,200	..	..	65,14,32,200
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 . . . . .	..	1,15,05,83,700	..	1,15,05,83,700	500	..	1,15,05,83,200
2½ per cent. Loan, 1948-52 . . . . .	62,01,28,000	25,00,00,000	..	87,01,28,000	..	..	87,01,28,000
2½ per cent. Loan 1960 . . . . .	..	25,63,06,800	..	25,63,06,800	..	..	25,63,06,800
2½ per cent. Bonds, 1950 . . . . .	..	35,09,47,000	..	35,09,47,000	..	..	35,09,47,000
<b>TOTAL PERMANENT DEBT OF INDIA . . . . .</b>	<b>11,55,39,32,421</b>	<b>3,33,82,40,053</b>	<b>1,93,30,200</b>	<b>14,91,15,02,674</b>	<b>20,635</b>	<b>1,93,30,200</b>	<b>14,89,21,51,839</b>
<b>Floating Debt.</b>							
Treasury Bills . . . . .	86,70,50,000	2,79,89,75,000	..	3,66,60,25,000	2,83,27,25,000	..	83,33,00,000
<b>TOTAL FLOATING DEBT IN INDIA . . . . .</b>	<b>86,70,50,000</b>	<b>2,79,89,75,000</b>	<b>..</b>	<b>3,66,60,25,000</b>	<b>2,83,27,25,000</b>	<b>..</b>	<b>83,33,00,000</b>
<b>TOTAL DEBT IN INDIA BEAR- ING INTEREST . . . . .</b>	<b>12,42,09,82,421</b>	<b>6,13,72,15,053</b>	<b>1,93,30,200</b>	<b>18,57,75,27,674</b>	<b>2,83,27,45,635</b>	<b>1,93,30,200</b>	<b>15,72,54,51,839</b>
<b>LOANS NOT BEARING INTEREST.</b>							
6½ per cent. Treasury Bonds, 1935 . . . . .	1,65,000	..	..	1,65,000	18,800	..	1,46,200
6 per cent. Bonds, 1933-36 . . . . .	51,700	..	..	51,700	36,000	..	15,700
6 per cent. Bonds, 1932 . . . . .	35,700	..	..	35,700	..	..	35,700
6 per cent. Bonds, 1931 . . . . .	10,600	..	..	10,600	400	..	10,200
6 per cent. Bonds, 1930 . . . . .	2,85,100	..	..	2,85,100	11,200	..	2,73,900
6 per cent. Bonds, 1927 . . . . .	82,800	..	..	82,800	1,000	..	81,800
6 per cent. Bonds, 1926 . . . . .	78,400	..	..	78,400	..	..	78,400
5½ per cent. War Bonds, 1928 . . . . .	1,02,525	..	..	1,02,525	10,000	..	92,525
5½ per cent. War Bonds, 1925 . . . . .	12,750	..	..	12,750	(d) 12,750	..	..
5½ per cent. Loan, 1938-40 . . . . .	54,800	..	..	54,800	..	..	54,800
Carried over { Loans not bearing inter- est. . . . .	8,79,375	..	..	8,79,375	90,150	..	7,89,225
{ Loans bearing interest	12,42,09,82,421	6,13,72,15,053	1,93,30,200	18,57,75,27,674	2,83,27,45,635	1,93,30,200	15,72,54,51,839

(a) Creation of Securities under special orders of the Central Government.

(b) Represents nominal value of securities deposited with Government but remaining unclaimed for more than 20 years, cancelled under special orders of the Central Government.

(c) Represents payment of commuted value of Interest on Amanoti stock certificates.

(d) Loan written off to Revenue for lying unclaimed for over 20 years.

No. 93—ACCOUNT of PUBLIC DEBT of the CENTRAL GOVERNMENT, showing the ADDITIONS to, and DISCHARGES of, DEBT, during the year ended 31st March 1946, and the Amount of DEBT at the commencement and close of the year—*contd.*

	Amount, 1st April 1945	Additions to Debt	Transferred from other Loans	Total	Debt Discharged	Transferred to other Loans	Amount, 31st March 1946
<b>IN INDIA—<i>contd.</i></b>	<b>Rs.</b>	<b>Rs.</b>	<b>Rs.</b>	<b>Rs.</b>	<b>Rs.</b>	<b>Rs.</b>	<b>Rs.</b>
Brought forward { Loans bearing interest	12,42,09,82,421	6,13,72,15,053	1,93,30,200	18,57,76,27,674	2,83,27,45,635	1,93,30,200	15,72,54,51,839
{ Loans not bearing interest	8,79,375	..	..	8,79,375	90,150	..	7,89,225
5 per cent. Loan, 1940-43 . . . . .	2,44,400	..	..	2,44,400	1,16,300	..	1,28,100
5 per cent. Loan, 1939-44 . . . . .	2,15,300	..	..	2,15,300	37,400	..	1,77,900
5 per cent. Bonds, 1935 . . . . .	24,200	..	..	24,200	5,000	..	19,200
5 per cent. Bonds, 1933 . . . . .	41,300	..	..	41,300	7,600	..	33,700
5 per cent. War Loan, 1929-47 . . . . .	2,20,350	..	..	2,20,350	3,500	..	2,16,850
5 per cent. Loan, 1945-55 . . . . .	56,74,93,700	..	..	56,74,93,700	54,83,18,650	..	1,91,75,050
4½ per cent. Bonds, 1934 . . . . .	1,54,800	..	..	1,54,800	..	..	1,54,800
4 per cent. Conversion Loan, 1916-17 . . . . .	18,800	..	..	18,800	..	..	18,800
4 per cent. Loan, 1934-37 . . . . .	2,07,700	..	..	2,07,700	..	..	2,07,700
4 per cent. Bonds, 1943 . . . . .	3,64,900	..	..	3,64,900	27,400	..	3,37,500
3 per cent. Bonds, 1941 . . . . .	1,48,500	..	..	1,48,500	2,600	..	1,45,900
<b>TOTAL DEBT IN INDIA NOT BEARING INTEREST</b> . . . . .	<b>57,00,13,325</b>	<b>..</b>	<b>..</b>	<b>57,00,13,325</b>	<b>54,80,08,600</b>	<b>..</b>	<b>2,14,04,725</b>
<b>INTEREST FREE LOANS.</b>							
Three-year Interest Free Defence Bonds . . . . .	2,93,40,390	6,97,651	..	3,00,38,041	72,74,569	..	2,27,63,472
Five year Interest Free Prize Bonds, 1949 . . . . .	3,76,11,420	1,53,74,080	..	5,29,85,500	..	..	5,29,85,500
<b>TOTAL INTEREST FREE LOANS</b> . . . . .	<b>6,69,51,810</b>	<b>1,60,71,731</b>	<b>..</b>	<b>8,30,23,541</b>	<b>72,74,569</b>	<b>..</b>	<b>7,57,48,672</b>
<b>TOTAL DEBT IN INDIA</b> . . . . .	<b>13,05,79,47,556</b>	<b>6,15,32,86,784</b>	<b>1,93,30,200</b>	<b>19,23,05,64,540</b>	<b>3,38,86,28,804</b>	<b>1,93,30,200</b>	<b>15,82,26,05,388</b>
<b>IN ENGLAND.</b>							
<b>LOANS BEARING INTEREST.</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<i>Permanent Debt.</i>							
India 4½ per cent. Stock, 1950-55	3,629,347	..	..	3,629,347	122,532	..	3,506,815
India 4½ per cent. Stock, 1958-68	2,233,427	..	..	2,233,427	11,152	..	2,222,275
India 4 per cent. Stock, 1948-53	706,068	..	..	706,068	5,509	..	700,559
India 3½ per cent. Stock, 1954-59	726,034	..	..	726,034	1,379	..	724,655
India 3 per cent. Stock, 1949-52	(a) 604,527	..	..	604,527	5,528	..	608,999
India 3 per cent. Stock . . . . .	1,805,623	..	..	1,805,623	54,355	..	1,751,268
India 2½ per cent. Stock . . . . .	211,120	..	..	211,120	9,056	..	202,024
East Indian Railway 4½ per cent. Irredeemable Debenture Stock . . . . .	15,320	..	..	15,320	3,150	..	12,170
East Indian Railway 3 per cent. New Debenture Stock . . . . .	85,150	..	..	85,150	400	..	84,750
Eastern Bengal Railway 4 per cent. Irredeemable Debenture Stock . . . . .	2,639	..	..	2,639	..	..	2,639
South Indian Railway 4½ per cent. Perpetual Debenture Stock . . . . .	5,010	..	..	5,010	850	..	4,160
Great Indian Peninsula Railway 4 per cent. Irredeemable Stock . . . . .	28,740	..	..	28,740	380	..	28,360
Burma Railways 3 per cent. Debenture Stock . . . . .	18,834	..	..	18,834	..	..	18,834
<b>Total carried over { In England</b> . . . . .	<b>10,131,839</b>	<b>..</b>	<b>..</b>	<b>10,131,839</b>	<b>2,14,351</b>	<b>..</b>	<b>9,917,508</b>
<b>{ In India</b> . . . . .	<b>13,05,79,47,556</b>	<b>6,15,32,86,784</b>	<b>1,93,30,200</b>	<b>19,23,05,64,540</b>	<b>3,38,86,28,804</b>	<b>1,93,30,200</b>	<b>15,82,26,05,536</b>

(a) Differs from last year's closing balance by reason of correction since made.

No. 93—ACCOUNT of PUBLIC DEBT of the CENTRAL GOVERNMENT, showing the ADDITIONS to, and DISCHARGES of, DEBT, during the year ended 31st March 1946, and the Amount of DEBT at the commencement and close of the year—concl<sup>d</sup>

	Amount, 1st April 1945	Additions to Debt	Transferred from other Loans	Total	Debt Discharged	Transferred to other Loans	Amount, 31st March 1946
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Total Debt— brought forward	13,05,79,47,556	6,15,32,86,784	1,93,30,200	19,23,05,64,540	3,38,86,28,804	1,93,30,200	15,82,26,05,536
In India							
In England	10,131,839	..	..	10,131,839	214,331	..	9,917,508
Liability for British Govern- ment 5 per cent. War Loan (1929-47) taken over by India.	(b) 15,466,928	..	..	15,466,928	..	..	15,466,928
Bengal and North Western Railway Company 5 per cent. Debenture Stock.	12,855	..	..	12,855	12,855	..	..
South Indian Railway 4 per cent. Debenture Stock (1945 or after).	33,753	..	..	33,753	38,647	..	103
Railway Annuities (a).							
East Indian Railway An- nuity terminating in 1953	7,984,513	..	..	7,984,513	810,618	..	7,173,895
Eastern Bengal Railway An- nuity terminating in 1957	1,174,641	..	..	1,174,641	72,316	..	1,102,325
Scinde Punjab and Delhi Railway Annuity terminating in 1959	(c) 3,996,682	..	..	3,996,682	220,577	..	3,776,105
Great Indian Peninsula Railway Annuity terminating in 1948	(c) 4,347,296	..	..	4,347,296	1,152,774	..	3,194,522
Madras Railway Annuity terminating in 1956	4,587,921	..	..	4,587,921	330,104	..	4,257,817
TOTAL DEBT IN ENGLAND BEARING INTEREST	47,736,428	..	..	47,736,428	2,847,222	..	44,889,206
LOANS NOT BEARING INTEREST.							
India 6 per cent. Bonds, 1932	450	..	..	450	..	..	450
India 5½ per cent. Stock, 1932	1,800	..	..	1,800	..	..	1,800
India 5 per cent. Stock, 1942-47	2,734	..	..	2,734	50	..	2,684
India 3½ per cent. Stock	219,116	..	..	2,19,116	61,429	..	157,687
Bombay, Baroda and Central India Railway 3½ per cent. Debenture Stock (1944 or after).	1,147	..	..	1,147	947	..	200
East Indian Railway 3½ per cent. Debenture Stock (1937 or after).	17,550	..	..	17,550	11,940	..	5,610
Great Indian Peninsula Rail- way 3½ per cent. Debenture Stock (1938 or after)	4,777	..	..	4,777	3,710	..	1,067
TOTAL DEBT IN ENGLAND NOT BEARING INTEREST.	247,574	..	..	247,574	78,076	..	169,498
Total Debt in England.	47,984,002	..	..	47,984,002	2,925,298	..	45,058,704
TOTAL DEBT IN ENGLAND CONVERTED INTO RS. AT £1 = Rs. 13½.	63,97,80,694	..	..	63,97,80,694	3,90,03,978	..	60,07,82,716
Total Public Debt of the Central Government:	13,69,77,34,250	6,16,32,86,784	1,93,30,200	19,87,03,51,234	3,42,76,32,752	1,93,30,200	16,42,33,88,252

## Summary

	1st April 1945		31st March 1946	
	Rs.	Rs.	Rs.	Rs.
Debt bearing Interest—				
In India	12,42,09,82,421	13,05,74,68,134	15,72,54,51,839	16,32,29,74,589
In England	63,64,85,713		59,85,22,759	
Debt not bearing Interest—				
In India	57,00,13,325	57,33,14,306	2,14,04,725	2,36,61,631
In England	33,00,981		22,50,966	
Interest Free Debt—				
In India	6,69,51,810	6,69,51,810	7,57,48,972	7,57,48,972
Total	..	13,69,77,34,250	..	16,42,33,88,252

(a) The details of payments during 1945-46 in respect of Annuities created in purchase of Railways are:—

East Indian Railway—		
Annuity terminating in 1953, at the rate of £5 12s. 6d. for £100 Stock of the Company		1,145,919
Eastern Bengal Railway—		
Annuity terminating in 1957, at the rate of £8 3s. 4-70d. for £100 Stock of the Company		110,823
Scinde Punjab and Delhi Railway—		
Annuity terminating in 1959, at the rate of £5 3s. 3-141d. for £100 Stock of the Company		371,157
Great Indian Peninsula Railway—		
Annuity terminating in 1948, at the rate of £6 13s. 6-676d. for £100 Stock of the Company		1,268,479
Madras Railway—		
Annuity terminating in 1956, at the rate of £5 7s. 10-795d. for £100 Stock of the Company		458,373

(d) 3,390,881

(b) Excludes the proportion (7½ per cent.) assumed by the Government of Burma on Separation, viz., £1,354,775. Payment of Interest on this liability has been suspended from 1st July 1931.

(c) Differs from last year's closing balance by reason of correction since made.

(d) Charged as Capital redeemed during 1945-46 £2,533,339 and Interest on Capital, £304,470 (see page 169).

A. to T.—Debt, Deposits, Advances, etc.

No. 93-A—ACCOUNT of PUBLIC DEBT of the several PROVINCIAL GOVERNMENTS and the COORG ADMINISTRATION showing the ADDITIONS to, and DISCHARGES of, DEBT, during the year ended 31st March 1946, and the Amounts of DEBT at the commencement and close of the year.

	Amount, 1st April 1945	Additions to Debt	TOTAL	Debt Discharged	Amount, 31st March 1946
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Government of Madras—</b>					
Permanent Debt—					
Loans bearing Interest—					
3 per cent. Madras Loan, 1952 . . . . .	2,18,95,000	..	2,18,95,000	..	2,18,95,000
3 per cent. Madras Loan, 1953 . . . . .	1,42,08,300	..	1,42,08,300	..	1,42,08,300
3 per cent. Madras Loan, 1955 . . . . .	1,23,25,000	..	1,23,25,000	..	1,23,25,000
3 per cent. Madras Loan, 1950 . . . . .	1,25,10,000	..	1,25,10,000	..	1,25,10,000
3 per cent. Madras Loan, 1959 . . . . .	1,38,54,000	..	1,38,54,000	2,25,000	1,36,29,000
3 per cent. Madras Loan, 1958 . . . . .	1,10,00,000	..	1,10,00,000	..	1,10,00,000
3 per cent. Madras Loan, 1960 . . . . .	..	3,00,00,000	3,00,00,000	..	3,00,00,000
Floating Debt—					
Treasury Bills . . . . .	..	1,00,00,000	1,00,00,000	1,00,00,000	..
Temporary Loans from the Reserve Bank of India . . . . .	..	2,49,00,000	2,49,00,000	2,49,00,000	..
Loans from the Central Government . . . . .	4,11,58,428	40,45,185	4,52,03,613	3,80,706	4,48,22,907
<b>Total Government of Madras . . . . .</b>	<b>12,69,50,728</b>	<b>6,89,45,185</b>	<b>19,58,95,913</b>	<b>3,55,05,706</b>	<b>16,03,90,207</b>
<b>Government of Bombay—</b>					
Permanent Debt—					
Loans bearing Interest—					
3 per cent. Bombay Government Loan, 1955 . . . . .	3,54,23,300	..	3,54,23,300	..	3,54,23,300
3 per cent. Bombay Government Loan, 1956 . . . . .	3,50,00,000	..	3,50,00,000	..	3,50,00,000
3 per cent. Bombay Government Loan, 1958 . . . . .	3,44,00,000	..	3,44,00,000	..	3,44,00,000
Loans not bearing Interest—					
6½ per cent. Bombay Development Loan, 1920 . . . . .	1,00,300	..	1,00,300	..	1,00,300
Floating Debt—					
Temporary Loans from the Reserve Bank of India . . . . .	..	10,00,000	10,00,000	10,00,000	..
Loans from the Central Government . . . . .	17,36,76,984	2,50,000	17,39,26,984	71,69,983	16,67,57,001
<b>Total Government of Bombay . . . . .</b>	<b>27,86,00,584</b>	<b>12,50,000</b>	<b>27,98,50,584</b>	<b>81,69,983</b>	<b>27,16,80,601</b>
<b>Government of Bengal—</b>					
Floating Debt—					
Treasury Bills . . . . .	5,00,00,000	16,50,00,000	21,50,00,000	14,00,00,000	7,50,00,000
Loans from the Imperial Bank of India . . . . .	18,88,19,063	39,62,40,150	58,50,59,223	49,00,00,000	9,50,59,223
Loans from the Central Government . . . . .	9,79,51,200	1,68,28,000	11,47,79,200	7,63,64,800	3,84,14,400
<b>Total Government of Bengal . . . . .</b>	<b>33,67,70,263</b>	<b>57,80,68,160</b>	<b>91,48,38,423</b>	<b>70,63,64,800</b>	<b>20,84,73,623</b>
<b>Government of United Provinces—</b>					
Permanent Debt—					
Loans bearing Interest—					
3 per cent. United Provinces Loan, 1952 . . . . .	1,95,22,400	..	1,95,22,400	..	1,95,22,400
3 per cent. United Provinces Loan, 1961-66 . . . . .	1,82,67,400	..	1,82,67,400	2,59,000	1,80,08,400
3 per cent. United Provinces Loan, 1958 . . . . .	3,50,00,000	..	3,50,00,000	5,27,500	3,44,72,500
3 per cent. United Provinces Loan, 1960 . . . . .	..	2,51,24,800	2,51,24,800	..	2,51,24,800
United Provinces Encumbered Estates Act Funds . . . . .	2,08,21,472	56,46,733	2,64,68,205	9,39,124	2,55,29,081
Loans not bearing interest—					
6 per cent. United Provinces Develop- ment Loan . . . . .	48,200	..	48,200	£00	47,700
5 per cent. United Provinces Loan, 1944 . . . . .	8,48,700	..	8,48,700	3,79,600	4,69,100
Loans from the Central Government . . . . .	20,20,80,325	..	20,20,80,325	5,21,18,763	14,99,61,562
<b>Total Government of United Provinces . . . . .</b>	<b>29,65,88,497</b>	<b>3,07,71,533</b>	<b>32,73,60,030</b>	<b>5,42,24,467</b>	<b>27,31,35,563</b>

No. 93A—ACCOUNT of PUBLIC DEBT of the several PROVINCIAL GOVERNMENTS and the COORG ADMINISTRATION, showing the ADDITIONS to, and DISCHARGES of, DEBT, during the year ended 31st March 1946, and the Amounts of DEBT at the commencement and close of the year—*concll.*

	Amount, 1st April 1945	Additions to Debt	TOTAL	Debt Discharged	Amount, 31st March 1946
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Government of Punjab—</b>					
<b>Permanent Debt—</b>					
Loans bearing Interest—					
4 per cent. Punjab Bonds, 1948 . . . . .	2,94,92,700	..	2,94,92,700	3,35,000	2,91,57,700
3 per cent. Punjab Bonds, 1949 . . . . .	2,32,62,400	..	2,32,62,400	4,32,500	2,28,29,900
3 per cent. Punjab Bonds, 1952 . . . . .	2,68,52,100	..	2,68,52,100	..	2,68,52,100
3 per cent. Punjab Bonds, 1955 . . . . .	2,42,50,000	..	2,42,50,000	3,55,000	2,38,95,000
3 per cent. Bonds, 1956 . . . . .	2,54,38,300	..	2,54,38,300	3,75,000	2,50,63,300
3 per cent. Punjab Bonds, 1958 . . . . .	3,60,62,200	..	3,60,62,200	5,50,000	3,55,12,200
3 per cent. Punjab Bonds 1960 . . . . .	..	3,00,15,000	3,00,15,000	..	3,00,15,000
Loans not bearing Interest—					
6½ per cent. Punjab Bonds, 1933 . . . . .	850	..	850	..	850
5½ per cent. Punjab Bonds, 1937 . . . . .	500	..	500	..	500
<b>Floating Debt—</b>					
Temporary Loans from the Reserve Bank of India . . . . .	..	1,08,00,000	1,08,00,000	1,08,00,000	..
Loans from the Central Government . . . . .	(a) 7,95,10,708	..	7,95,10,708	9,64,851	7,85,45,857
<b>Total Government of Punjab</b> . . . . .	24,48,69,758	4,08,15,000	28,56,84,758	1,38,12,351	27,18,72,407
<b>Government of Bihar—</b>					
Loans from the Central Government . . . . .	9,64,000	..	9,64,000	9,64,000	..
<b>Total Government of Bihar</b> . . . . .	9,64,000	..	9,64,000	9,64,000	..
<b>Government of Central Provinces and Berar—</b>					
<b>Permanent Debt—</b>					
Loans bearing Interest—					
3 per cent. Central Provinces and Berar Loan, 1949 . . . . .	72,92,000	..	72,92,000	..	72,92,000
3 per cent. Central Provinces and Berar Loan, 1952 . . . . .	47,16,300	..	47,16,300	..	47,16,300
3 per cent. Central Provinces and Berar Loan, 1955 . . . . .	50,00,000	..	50,00,000	..	50,00,000
3 per cent. Central Provinces and Berar Loan, 1956 . . . . .	50,54,200	..	50,54,200	..	50,54,200
3 per cent. Central Provinces and Berar Loan, 1958 . . . . .	53,50,000	..	53,50,000	80,200	52,69,800
<b>Floating Debt—</b>					
Temporary Loans from the Reserve Bank of India . . . . .	..	8,00,000	8,00,000	8,00,000	..
Loans from the Central Government . . . . .	1,97,55,442	47,25,698	2,44,81,140	33,42,940	2,11,38,200
<b>Total Government of Central Provinces       and Berar</b> . . . . .	4,71,67,912	55,25,698	5,26,93,610	42,23,140	4,84,70,500
<b>Government of Assam—</b>					
<b>Permanent Debt—</b>					
Loans bearing interest—					
3 per cent. Assam Government Loan, 1952 . . . . .	50,00,000	..	50,00,000	..	50,00,000
<b>Floating Debt—</b>					
Treasury Bills . . . . .	4,50,00,000	18,00,00,000	22,50,00,000	19,00,00,000	3,50,00,000
Temporary Loans from the Reserve Bank of India . . . . .	1,15,00,000	2,95,00,000	4,10,00,000	4,10,00,000	..
Loans from the Central Government . . . . .	..	13,08,455	13,08,455	13,08,455	..
<b>Total Government of Assam</b> . . . . .	6,15,00,000	21,08,08,455	27,23,08,455	23,23,08,455	4,00,00,000
<b>Government of North-West Frontier Province—</b>					
<b>Permanent Debt—</b>					
Loans bearing Interest—					
3 per cent. North-West Frontier Province Loan, 1952 . . . . .	57,24,900	..	57,24,900	..	57,24,900
Loans from the Central Government . . . . .	7,40,262	..	7,40,262	7,40,262	..
<b>Total Government of North West Frontier       Province</b> . . . . .	64,65,162	..	64,65,162	7,40,262	57,24,900
<b>Government of Orissa—</b>					
<b>Floating Debt—</b>					
Treasury Bills . . . . .	50,00,000	..	50,00,000	50,00,000	..
Temporary Loans from the Reserve Bank of India . . . . .	..	95,00,000	95,00,000	95,00,000	..
Loans from the Central Government . . . . .	16,39,800	21,70,147	38,09,947	9,85,500	28,24,447
<b>Total Government of Orissa</b> . . . . .	66,39,800	1,16,70,147	1,83,09,947	1,54,85,500	28,24,447
<b>Government of Sind—</b>					
<b>Permanent Debt—</b>					
Loans bearing Interest—					
3 per cent. Sind Government Loan, 1958 . . . . .	2,00,00,000	..	2,00,00,000	22,68,300	1,77,31,700
<b>Floating Debt—</b>					
Temporary Loans from the Reserve Bank of India . . . . .	..	2,00,000	2,00,000	2,00,000	..
Loans from the Central Government . . . . .	1,90,87,519	..	1,90,87,519	2,31,624	1,88,55,895
<b>Total Government of Sind</b> . . . . .	3,90,87,519	2,00,000	3,92,87,519	26,99,924	3,65,87,595

(a) Differs from last year's closing balance by reason of correction since made.

N. to V.—Debt, Deposits, Advances, etc.

## 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 Bhonsla Rajas of Nagpur. About 1865 the Government decided to issue Treasury Notes in respect of the capital of the endowments and to pay the annual grants in the form of interest on these Notes.

*Deposits of Service Funds.*—These represent the balances of certain Funds intended for the benefit of Government servants but not under the control of Government which are allowed to be deposited with Government on favourable terms as to interest. The Funds of this character at present in existence are the Bengal Uncovenanted Service Family Pension Fund, the Bombay Family Pension Fund of Government Servants (Widows' Pension Branch), the Madras Military Assistant Surgeons' Fund, and the Bengal and Madras Service Family Pension Fund. The Indian Military Widows' and Orphans' Fund (Untransferred), the Indian Civil Service Family Pension Fund (Untransferred) and the Indian Military Service Family Pension Fund (Untransferred), though under Government control, are classed under this group for the sake of convenience.

*Savings Bank Deposits.*—These are composed of Post Office Savings Bank Deposits and Post Office Defence Savings Bank Deposits. The former relate to savings banks established at Post Offices throughout the country with a view to encouraging thrift among the ordinary public. Deposits are received into them subject to certain limitations and bear interest at the rates of 1½ per cent. and 2 per cent. under different circumstances. The Post Office Defence Savings Bank was established from 1st April 1941 with a view to enable the public to help in War efforts. Deposits are received into them subject to certain limitations and bear interest at the rate of 2½ per cent. per annum.

*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 1945-46, approximately 2½ per cent. compound interest. 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. The issue of these Certificates has been stopped from 1st October 1943.

National Savings Certificates have been 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 three years from the date of issue. The bonus payable after the full term of 12 years amounts approximately to 4-1/6 per cent. simple interest.

*Indian States Certificates.*—As a counterpart of the Government of India's Small Savings Scheme, H.E.H. the Nizam's Government are issuing National Savings Certificates in *Halisisca* currency through the Hyderabad State Post Offices on the terms and conditions as are applicable to the Post Office 12 years National Savings Certificates in British India. Monthly accounts are rendered by State Government to the Government of India and settlements are effected in British Indian currency, the transactions in *Halisisca* being converted at a fixed rate of exchange.

A separate Fund was set up in 1930-31 to provide for the accruing liability in respect of bonus on Post Office Cash Certificates by an annual provision in the Revenue budget of the Central Government. At the end of the year, the unutilised balance of this provision is transferred to a deposit head "Post Office Cash Certificates Bonus Fund". When it is necessary to draw on the Fund, the amount withdrawn is transferred to revenue by debit to the deposit head.

Another fund called "Post Office Defence Savings Certificates Bonus Fund" was also created in the year 1942-43 on the lines of the "Post Office Cash Certificate Bonus Fund" to provide for the accruing liability in respect of bonus on Post Office Defence Savings Certificates. The transactions of both these Funds are shown under "Post Office Certificates Bonus Fund" in Account No. 104 on Page 310.

*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 Accounts Nos. 94 to 97 with the balances held under each and the actual amount of interest paid during the year.

No. 94.—ACCOUNT showing BALANCES, ISSUES or RECEIPTS, PAYMENTS, RATES of INTEREST and AMOUNTS of INTEREST relating to SPECIAL LOANS, for the year ended 31st March 1946.

	Balance, 1st April 1945	Additions to Special Loans	Special Loans Discharged	Balance, 31st March 1946	Interest paid during the year
<b>CENTRAL GOVERNMENT.</b>	Rs.	Rs.	Rs.	Rs.	Rs.
<b>INDIA GENERAL.</b>					
Appropriation for the maintenance of Madho Rao (4 per cent.) . . . . .	6,68,000	..	..	6,68,000	(c) 26,720
8 per cent. Perpetual Loan (Madras) . . . . .	21,000	..	..	21,000	1,680
6 per cent. Perpetual Loan (Madras) . . . . .	70,000	..	..	70,000	4,200
Endowment in favour of the Lawrence Military Asylum at Mount Abu (5 per cent.) . . . . .	10,000	..	..	10,000	(d) 500
Annuity Fund of Fattah Ullah Khan (6 per cent.) . . . . .	40,000	..	..	40,000	2,400
<b>Total</b> . . . . .	8,09,000	..	..	8,09,000	35,500
<b>UNITED PROVINCES.</b>					
Endowments by the late King of Oudh, 1st Loan (6 per cent.) . . . . .	(a) 24,55,753	..	1,518	24,54,235	} 7,19,029
Endowments by the late King of Oudh, 3rd Loan (5 per cent.) . . . . .	98,35,019	..	2,055	98,32,964	
Endowments by the late King of Oudh, 6th Loan (4 per cent.) . . . . .	(a) 13,95,958	..	792	13,95,166	
<b>Total</b> . . . . .	1,36,86,730	..	4,365	1,36,82,365	7,19,029
<b>PUNJAB.</b>					
Endowment in favour of the Lawrence Asylum at Murree (5 per cent.) . . . . .	10,000	..	..	10,000	500
<b>Total Central Government</b> . . . . .	1,45,05,730	..	4,365	1,45,01,365	7,55,029
<b>PROVINCIAL GOVERNMENTS.</b>					
<b>GOVERNMENT OF MADRAS.</b>					
8 per cent. Perpetual Loan (Madras) . . . . .	1,33,000	..	..	1,33,000	10,640
6 per cent. Perpetual Loan (Madras) . . . . .	10,500	..	..	10,500	525
Kollab Singanna Chetty's Choultry Endowment (Madras) (5 per cent.) . . . . .	41,770	..	..	41,770	3,126
Deposits of the Monegar Choultry Endowment (Madras) (4 per cent.) . . . . .	66,878	..	..	66,878	2,675
<b>Total Government of Madras</b> . . . . .	2,52,148	..	..	2,52,148	16,966
<b>GOVERNMENT OF BOMBAY.</b>					
Endowments for Charitable and Educational Institutions (6, 5 and 3½ per cent) . . . . .	7,65,237	1,55,309	..	(b) 9,20,546	87,993
<b>GOVERNMENT OF UNITED PROVINCES.</b>					
Endowment by Raja Kali Sankar Ghosal for Benares Blind Asylum (5 per cent.) . . . . .	48,000	..	..	48,000	2,400
Endowment by the late King of Oudh—Charity Fund (4 per cent.) . . . . .	3,00,000	..	..	3,00,000	12,000
<b>Total Government of United Provinces</b> . . . . .	3,48,000	..	..	3,48,000	14,400

(a) Differs from last year's closing balance by reason of correction since made.

(b) Excludes Rs. 10,37,724 held in the Investment Account of the Anand Institute.

(c) Adjusted in the United Provinces books.

(d) Adjusted in Bombay books.

N. to V.—Debt, Deposits, Advances, etc.

No. 95.—ACCOUNT showing BALANCES, ISSUES OF RECEIPTS, PAYMENTS, RATES OF INTEREST and AMOUNTS OF INTEREST relating to TREASURY NOTES, for the year ended 31st March 1946.

	Balance, 1st April 1945	Issues in 1945-46	Payments in 1945-46	Balance, 31st March 1946	Interest paid during the year
<b>CENTRAL GOVERNMENT.</b>					
	Rs.	Rs.	Rs.	Rs.	Rs.
Non-Transferable Treasury Notes at 4 per cent. . . . .	71,619	..	..	71,619	2,865
<b>PROVINCIAL GOVERNMENTS.</b>					
<b>GOVERNMENT OF CENTRAL PROVINCES AND BERAR.</b>					
Treasury Notes on account of the Bhonsla and other Nagpur Temples (5 and 4 per cent.). . . . .	3,73,800	..	..	3,73,800	18,947

No. 96.—ACCOUNT showing BALANCES, RECEIPTS, PAYMENTS, RATES OF INTEREST and AMOUNTS OF INTEREST relating to SERVICE FUNDS, for the year ended 31st March 1946.

	Balance, 1st April 1945	Receipts in 1945-46	Repayments in 1945-46	Balance, 31st March 1946	Interest paid during the year
<b>CENTRAL GOVERNMENT.</b>					
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>INDIA GENERAL.</b>					
India Civil Service Family Pension Fund (Untransferred)	..	(b) 222	..	222	..
<b>MADRAS.</b>					
Military Assistant Surgeons' Fund (4 and 3½ per cent.) . . . . .	4,34,983	12,054	13,566	4,33,471	15,329
<b>BOMBAY.</b>					
Bombay Family Pension Fund of Government Servants (Widows' Pension Branch) (6, 4 and 3½ per cent.). . . . .	(a) 27,80,560	2,68,534	3,08,031	27,41,063	1,17,017
<b>BENGAL.</b>					
Bengal and Madras Service Family Pension Fund (4 per cent.) . . . . .	15,86,463	67,590	95,097	15,58,956	65,484
Bengal Uncovenanted Service Family Pension Fund (6 and 3½ per cent.) . . . . .	31,55,756	2,21,534	5,61,645	28,15,645	2,18,045
<b>Total India</b> . . . . .	<b>79,57,762</b>	<b>5,69,934</b>	<b>9,78,339</b>	<b>75,49,357</b>	<b>4,15,875</b>
<b>ENGLAND.</b>					
<i>Secretary of State.</i>					
	£	£	£	£	£
Indian Civil Service Family Pension Fund (4 per cent.) . . . . .	1,036,018	52,322	51,627	1,036,711	41,438
Indian Military Service Family Pension Fund (4 per cent.) (a) 1,443,200	62,141	125,320	1,380,021	57,124	
Indian Military Widows' and Orphans' Fund (4 per cent.) (a) 222,167	18,863	10,967	230,063	8,989	
<b>Total England</b>	<b>2,701,383</b>	<b>133,326</b>	<b>187,914</b>	<b>2,646,795</b>	<b>107,551</b>

(a) Differs from last year's closing balance by reason of correction since made.

(b) Represents an erroneous adjustment, which has been rectified in the accounts for 1946-47.



No. 97.—ACCOUNT showing BALANCES, ISSUES or RECEIPTS, PAYMENTS, and AMOUNTS of INTEREST, relating to SAVINGS BANK DEPOSITS, POST OFFICE CERTIFICATES, STATE PROVIDENT FUNDS and OTHER ACCOUNTS, for the year ended 31st March 1946.

	Balance, 1st April 1945	Receipts in 1945-46	Repayments in 1945-46	Balance, 31st March 1946	Interest paid during the year
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>CENTRAL GOVERNMENT.</b>					
<b>SAVINGS BANK DEPOSITS.</b>					
Post Office Savings Bank Deposits . . . . .	80,22,15,600	76,12,44,853	41,30,29,746	1,15,04,30,707	1,70,37,808
Post Office Defence Savings Bank Deposits . . . . .	(a) 8,53,15,744	1,98,48,905	1,92,512	10,49,72,137	23,01,797
<b>Total Savings Bank Deposits . . . . .</b>	<b>88,75,31,344</b>	<b>78,10,93,758</b>	<b>41,32,22,258</b>	<b>1,25,54,02,844</b>	<b>1,93,39,605</b>
<b>POST OFFICE CERTIFICATES.</b>					
Post Office Cash Certificates . . . . .	35,81,85,957	6,66,54,912	3,72,22,593	38,76,18,276	1,00,00,000
Post Office Ten Years' Defence Savings Certificates . . . . .	(a) 6,42,12,970	50	50,13,960	5,91,99,060	24,10,000
Post Office Twelve Years' National Savings Certificates . . . . .	28,03,99,455	22,95,76,593	9,86,915	50,89,89,133	..
<b>Total Post Office Certificates . . . . .</b>	<b>70,27,98,382</b>	<b>29,62,31,555</b>	<b>4,32,23,468</b>	<b>95,58,06,469</b>	<b>1,24,10,000</b>
Indian State Certificates . . . . .	14,55,112	24,99,346	1,715	39,52,743	..
<b>STATE PROVIDENT FUNDS.</b>					
State Railway Provident Institution . . . . .	73,73,27,530	8,82,25,943	7,25,18,472	75,30,35,001	2,86,52,094
General Provident Fund . . . . .	(a) 11,16,85,379	1,70,11,727	1,08,14,549	11,78,82,557	44,35,254
Indian Civil Service Provident Fund . . . . .	26,67,684	2,75,698	2,33,096	27,10,286	93,775
Indian Civil Service (Non-European Members) Provident Fund . . . . .	(a) 1,21,058	23,225	2,678	1,41,605	4,579
Defence Savings Provident Fund . . . . .	2,55,87,865	1,33,68,231	24,49,082	3,65,07,014	8,87,402
Defence Savings Provident Fund (Railways) . . . . .	(a) 29,69,960	11,27,559	2,86,009	38,11,510	99,081
Defence Services Officers' Provident Fund . . . . .	(a) 1,15,80,516	36,88,194	10,55,552	1,42,13,153	4,56,529
Indian Ordnance Department Provident Fund . . . . .	1,01,45,040	12,15,047	6,90,808	1,06,69,279	4,00,918
Military Engineer Services Provident Fund . . . . .	51,431	—4,495	318	46,618	1,210
Contributory Provident Fund . . . . .	1,31,12,719	23,46,386	8,75,248	1,45,83,857	3,16,615
Contributory (Transferred Railway Personnel) Provident Fund . . . . .	13,48,368	9,84,710	1,79,988	21,53,090	1,80,149
Other Miscellaneous Provident Funds . . . . .	1,36,04,630	44,08,081	23,95,152	1,56,17,559	5,00,619
<b>Total State Provident Funds . . . . .</b>	<b>93,02,02,180</b>	<b>13,26,70,306</b>	<b>9,15,00,952</b>	<b>97,13,71,534</b>	<b>3,60,28,528</b>
<b>OTHER ACCOUNTS.</b>					
General Family Pension Fund . . . . .	22,176	—63	10,099	12,014	181
Hindu Family Annuity Fund . . . . .	(a) 1,46,279	4,78,284	3,28,499	2,96,064	2,000
Bombay Family Pension Fund of Government Servants, Life Assurance Branch . . . . .	(a) 9,655	5,434	9,444	5,645	207
Bengal Christian Family Pension Fund . . . . .	(a) 7,993	29,357	34,000	3,350	69
Postal Insurance and Life Annuity Fund . . . . .	(a) 10,80,48,694	1,12,34,961	85,99,842	11,06,83,813	37,39,407
Staff Benefit Fund . . . . .	16,53,515	46,73,468	17,44,406	45,82,577	73,548
Cemetery Endowment Fund . . . . .	(a) 8,56,504	21,137	970	8,76,671	25,446
Indian Railway Conference Association Employees' Provident Fund . . . . .	(a) 6,91,973	90,567	59,325	7,23,215	241
Technical Trainees' Benefit Fund . . . . .	81	..	..	81	..
Eastern Group Sleeper Control Provident Fund . . . . .	(a) 2,65,146	30,716	7,148	2,88,714	10,339
Sind, Punjab and Delhi, Railway Clergy Endowment Fund . . . . .	16,006	..	..	16,006	..
<b>Total Other Accounts . . . . .</b>	<b>11,17,18,022</b>	<b>1,65,63,861</b>	<b>1,07,93,733</b>	<b>11,74,88,150</b>	<b>38,51,438</b>
<b>Total Central Government . . . . .</b>	<b>2,63,37,05,040</b>	<b>1,22,90,58,826</b>	<b>55,87,42,126</b>	<b>3,30,40,21,740</b>	<b>7,16,29,571</b>

(a) Differs from last year's closing balance by reason of correction since made.

M. to V.—Debt, Deposits, Advances, etc.

No. 97.—ACCOUNT showing BALANCES, ISSUES or RECEIPTS, PAYMENTS, and AMOUNTS of INTEREST, relating to SAVINGS BANK DEPOSITS, POST OFFICE CERTIFICATES, STATE PROVIDENT FUNDS and OTHER ACCOUNTS, for the year ended 31st March 1946—*contd.*

	Balance, 1st April 1945	Receipts in 1945-46	Repayments in 1945-46	Balance, 31st March 1946	Interest paid during the year
<b>PROVINCIAL GOVERNMENTS.</b>					
<b>GOVERNMENT OF MADRAS.</b>					
	Rs.	Rs.	Rs.	Rs.	Rs.
General Provident Fund . . . . .	(a) 4,25,08,022	63,35,772	50,60,713	4,37,83,081	16,41,342
Indian Civil Service Provident Fund . . . . .	35,43,778	5,63,258	2,77,722	36,29,312	1,27,433
Indian Civil Service (Non-European Members) Provident Fund . . . . .	(a) 6,84,982	1,03,946	13,435	7,75,473	25,551
Contributory Provident Fund . . . . .	9,82,598	1,18,773	1,20,337	9,81,034	33,258
<b>Total Government of Madras . . . . .</b>	<b>4,77,19,360</b>	<b>71,21,747</b>	<b>54,72,207</b>	<b>4,93,68,900</b>	<b>18,27,584</b>
<b>GOVERNMENT OF BOMBAY.</b>					
General Provident Fund . . . . .	4,41,09,414	65,18,471	48,89,838	4,57,38,047	17,10,903
Indian Civil Service Provident Fund . . . . .	31,38,416	4,34,070	1,44,866	34,27,620	1,14,008
Indian Civil Service (Non-European Members) Provident Fund . . . . .	3,22,554	57,349	6,772	3,73,131	12,024
Contributory Provident Fund . . . . .	8,09,495	1,22,138	1,04,329	8,27,304	26,378
Cemetery Endowment Fund . . . . .	60	..	..	50	4
<b>Total Government of Bombay . . . . .</b>	<b>4,83,79,929</b>	<b>71,32,028</b>	<b>51,45,805</b>	<b>5,03,66,152</b>	<b>18,63,317</b>
<b>GOVERNMENT OF BENGAL.</b>					
General Provident Fund . . . . .	(a) 4,50,28,246	61,18,706	46,94,910	4,64,52,042	17,10,990
Indian Civil Service Provident Fund . . . . .	(a) 32,04,915	4,51,324	2,36,211	34,20,028	1,11,500
Indian Civil Service (Non-European Members) Provident Fund . . . . .	5,50,540	92,146	—1,097	6,43,783	18,998
Contributory Provident Fund . . . . .	21,95,243	2,81,728	4,01,023	20,75,948	70,070
Other Miscellaneous Provident Funds . . . . .	4,028	141	..	4,169	141
<b>Total Government of Bengal . . . . .</b>	<b>5,09,82,972</b>	<b>69,44,045</b>	<b>53,31,047</b>	<b>5,25,95,970</b>	<b>19,11,699</b>
<b>GOVERNMENT OF UNITED PROVINCES.</b>					
General Provident Fund . . . . .	3,84,95,898	53,34,622	39,49,159	3,98,81,361	14,87,067
Indian Civil Service Provident Fund . . . . .	41,16,067	5,94,959	6,34,417	40,76,609	1,40,872
Indian Civil Service (Non-European Members) Provident Fund . . . . .	3,88,060	61,933	54,968	3,95,025	13,988
Contributory Provident Fund . . . . .	3,25,191	1,20,170	19,370	4,25,991	9,105
Other Miscellaneous Provident Funds . . . . .	1,96,807	10,097	1,42,478	64,426	4,327
<b>Total Government of United Provinces . . . . .</b>	<b>4,35,22,023</b>	<b>61,21,781</b>	<b>48,00,392</b>	<b>4,48,43,412</b>	<b>16,55,359</b>
<b>GOVERNMENT OF PUNJAB.</b>					
General Provident Fund . . . . .	(a) 3,10,23,201	45,37,495	26,03,021	3,29,57,675	12,12,137
Indian Civil Service Provident Fund . . . . .	26,54,372	4,11,439	1,75,321	28,90,490	95,595
Indian Civil Service (Non-European Members) Provident Fund . . . . .	3,13,906	60,154	12,360	3,61,700	10,362
Contributory Provident Fund . . . . .	33,16,547	4,72,954	2,12,999	35,76,502	1,12,798
Other Miscellaneous Provident Funds . . . . .	6,67,261	95,228	1,52,923	6,09,561	21,796
<b>Total Government of Punjab . . . . .</b>	<b>3,79,75,287</b>	<b>55,77,265</b>	<b>31,56,624</b>	<b>4,03,95,928</b>	<b>14,52,688</b>

(a) Differs from last year's closing balance by reason of correction since made.

No. 97.—ACCOUNT showing BALANCES, ISSUES OR RECEIPTS, PAYMENTS, and AMOUNTS of INTEREST, relating to SAVINGS BANK DEPOSITS, POST OFFICE CERTIFICATES, STATE PROVIDENT FUNDS and OTHER ACCOUNTS for the year ended 31st March 1946—concl'd.

	Balance, 1st April 1945	Receipts in 1945-46	Repayments in 1945-46	Balance, 31st March 1946	Interest paid during the year
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>GOVERNMENT OF BIHAR.</b>					
General Provident Fund . . . . .	1,80,03,736	24,03,392	19,45,999	1,84,61,120	6,71,274
Indian Civil Service Provident Fund . . . . .	21,75,466	3,05,496	2,07,423	22,73,530	78,755
Indian Civil Service (Non-European Members) Provident Fund . . . . .	(a) 3,13,123	54,568	22,856	3,44,835	9,622
Contributory Provident Fund . . . . .	(a) 2,11,159	47,858	18,379	2,40,638	7,085
Dehri Workshop Casual Workers Bonus Fund . . . . .	2,799	1,637	454	3,982	167
<b>Total Government of Bihar . . . . .</b>	<b>2,07,06,283</b>	<b>28,12,951</b>	<b>21,95,111</b>	<b>2,13,24,123</b>	<b>7,66,903</b>
<b>GOVERNMENT OF CENTRAL PROVINCES AND BERAR.</b>					
General Provident Fund . . . . .	1,63,66,709	22,15,930	19,04,885	1,66,77,754	6,32,749
Indian Civil Service Provident Fund . . . . .	23,84,032	3,55,283	1,46,686	25,92,629	88,567
Indian Civil Service (Non-European Members) Provident Fund . . . . .	1,03,054	23,113	—251	1,26,418	4,015
Contributory Provident Fund . . . . .	1,042	3,066	..	4,108	..
Other Miscellaneous Provident Funds . . . . .	88,676	21,429	1,722	1,08,383	3,124
<b>Total Government of Central Provinces and Berar . . . . .</b>	<b>1,89,43,513</b>	<b>26,18,821</b>	<b>20,53,042</b>	<b>1,95,09,292</b>	<b>7,23,455</b>
<b>GOVERNMENT OF ASSAM.</b>					
General Provident Fund . . . . .	(a) 1,13,41,500	15,78,480	13,15,318	1,16,04,662	4,33,043
Indian Civil Service Provident Fund . . . . .	9,78,167	1,21,042	92,484	10,00,725	33,380
Indian Civil Service (Non-European Members) Provident Fund . . . . .	(a) 1,02,323	16,397	2,001	1,16,719	3,758
Contributory Provident Fund . . . . .	7,341	2,448	2,675	7,114	261
Other Miscellaneous Provident Funds . . . . .	99,149	13,884	3,643	1,09,390	3,697
<b>Total Government of Assam . . . . .</b>	<b>1,25,28,480</b>	<b>17,32,251</b>	<b>14,16,121</b>	<b>1,28,41,610</b>	<b>4,76,139</b>
<b>GOVERNMENT OF NORTH-WEST FRONTIER PROVINCE.</b>					
General Provident Fund . . . . .	28,25,966	4,66,202	2,56,884	30,35,284	1,10,586
Indian Civil Service Provident Fund . . . . .	6,544	4,655	766	10,423	279
Contributory Provident Fund . . . . .	60,854	12,155	20,200	52,809	2,313
<b>Total Government of North-West Frontier Province . . . . .</b>	<b>28,93,364</b>	<b>4,83,012</b>	<b>2,77,850</b>	<b>30,98,526</b>	<b>1,13,178</b>
<b>GOVERNMENT OF ORISSA.</b>					
General Provident Fund . . . . .	40,55,576	6,66,851	3,24,435	43,97,992	1,61,951
Indian Civil Service Provident Fund . . . . .	1,11,717	12,323	..	1,24,040	4,067
Contributory Provident Fund . . . . .	4,429	3,308	435	7,302	138
<b>Total Government of Orissa . . . . .</b>	<b>41,71,722</b>	<b>6,82,482</b>	<b>3,24,870</b>	<b>45,29,334</b>	<b>1,66,156</b>
<b>GOVERNMENT OF SIND.</b>					
General Provident Fund . . . . .	82,61,829	13,92,661	7,25,856	89,28,634	3,53,66
Contributory Provident Fund . . . . .	41,940	1,865	..	43,805	1,47
<b>Total Government of Sind . . . . .</b>	<b>83,03,769</b>	<b>13,94,526</b>	<b>7,25,856</b>	<b>89,72,439</b>	<b>3,55,16</b>

(a) Differs from last year's closing balance by reason of correction since made.

N. to V.—Debt, Deposits, Advances, etc

	Balance on 1st April 1945		Receipts						Payments						Balance on 31st March 1946		
	Cash Balance	Investments	A.—Famine Relief Fund				B. Investment Account	Total	A.—Famine Relief Fund				B. Investment Account	Total	Cash Balance	Investments (b)	Gross Balance
			Transfers from the Revenue Account	Interest Receipts	Recoveries of Famine Expenditure	Gain on realisation of Securities	Sale of Securities		Transfers to the Revenue Account	Loss on realisation of Securities	Transfer to General Balance for re-payment of debt	Writes off of irrecoverable loans to cultivators, etc.	Purchase of Securities				
2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
Government of Madras . . . . .	Rs. 82,965	Rs. 76,23,193	..	2,64,850	1,765	..	..	2,66,615	..	..	..	..	3,20,600	3,20,600	Rs. 28,980	Rs. 79,43,793	Rs. 79,72,773
Government of Bombay . . . . .	..	67,68,174	..	2,28,022	38,389	..	..	2,66,411	2,66,411	..	..	..	..	2,66,411	..	67,68,174	67,68,174
Government of Bengal . . . . .	(a)2,14,992	(a)13,93,109	..	31,630	..	..	13,98,688	14,30,318	..	..	..	..	11,98,906	11,98,906	4,46,404	11,93,327	16,39,731
Government of United Provinces . . . . .	32,808	57,64,837	..	2,26,360	..	..	..	2,26,360	45,094	..	1,00,000	..	..	1,45,094	1,14,074	57,64,837	58,78,911
Government of Punjab . . . . .	7,84,460	..	2,00,000	..	..	..	..	2,00,000	9,84,460	..	..	..	..	9,84,460	..	..	..
Government of Bihar— Famine Relief Fund . . . . .	4,398	10,35,806	..	31,050	..	..	..	31,050	25,000	..	..	..	..	25,000	10,448	10,35,806	10,46,254
Famine Fund Deposit Account . . . . .	20,00,000	..	..	..	..	..	..	..	..	..	..	..	..	..	20,00,000	..	20,00,000
Government of Central Provinces and Berar . . . . .	(a)3,29,630	50,81,271	..	1,57,256	28,052	..	..	1,85,308	1,818	..	..	12,113	..	13,931	5,01,007	50,81,271	55,82,278
Government of North-West Frontier Province . . . . .	(a)21,660	99,235	10,000	3,783	..	..	..	13,783	10,000	..	..	..	20,031	30,031	5,412	1,19,266	1,24,678
Government of Orissa . . . . .	50,639	9,89,203	..	31,910	..	..	..	31,910	25,000	..	..	..	..	25,000	57,549	9,89,203	10,46,752
Government of Sind . . . . .	38	14,40,287	..	45,339	..	4,826	5,43,458	5,93,623	..	..	..	..	5,93,347	5,93,347	314	14,90,176	14,90,490

(a) Differs from last year's closing balance by reason of correction since made.

(b) The Nominal and the Market values of the securities held in the Famine Relief Fund Investment Account on 31st March 1946 were as follows :—

	Nominal value. Rs.	Market value. Rs.
Madras . . . . .	76,94,700	81,29,688
Bombay . . . . .	63,33,500	67,90,872
Bengal . . . . .	12,10,600	12,31,444
United Provinces . . . . .	53,56,300	57,06,136
Bihar . . . . .	10,35,000	10,50,868
Central Provinces and Berar . . . . .	49,53,800	50,83,535
North-West Frontier Province . . . . .	1,21,400	1,23,754
Orissa . . . . .	9,57,000	9,83,355
Sind . . . . .	14,93,700	15,68,827

**Appropriation for Reduction or Avoidance of Debt.**

The credits brought to account under this head are divided into three categories :—

- (a) Sinking Funds for Central Loans.
- (b) Sinking Funds for Provincial Loans.
- (c) Other Appropriations.

2. As explained in the Note on " 23—Appropriation for Reduction or Avoidance of Debt, " under " Section E—Debt Services " (page 175), the heads (a) and (b) are credited with the amounts set apart each year for the Sinking Funds created for Central and Provincial loans by charge to the Revenue expenditure head " 23—Appropriation for Reduction or Avoidance of Debt " (see Account No. 42), and are debited with charges connected with redemption of debt either by purchase and cancellation or by direct discharge. On actual cancellation of the stock, the nominal value of the

cancelled securities is shown as debt discharged in Accounts Nos. 93 and 93-A.

The nature of the transactions under " (c) Other Appropriations " has been explained in the Note under " 23—Appropriation for Reduction or Avoidance of Debt " (page 175).

**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 except in the United Provinces, where it is credited to Revenue.

No. 99.—STATEMENT showing the AMOUNTS APPROPRIATED from REVENUE during the year ended 31st March 1946 on account of SINKING FUNDS for CENTRAL and PROVINCIAL LOANS and the APPLICATION thereof during the year.

	Balance, 1st April 1945	Transactions during 1945-46.				Balance, 31st March 1946
		Amount appropriated from Revenue (see Account No. 42) and Interest on In- vestments, etc.	Realisation of Investments	Amount expended in Purchase of Securities for cancellation and other payments	Addition to Investments	
<b>CENTRAL GOVERNMENT.</b>						
Sinking Fund for 5 per cent. Loan, 1945-55.	Rs. (a) 17,61,82,092	Rs. 95,04,000	Rs. ..	Rs. 18,56,86,092	Rs. ..	Rs. ..
<b>PROVINCIAL GOVERNMENTS.</b>						
<b>Government of Madras.</b>						
Sinking Fund for 3 per cent. Loan, 1952	1,56,82,930	57,53,522	..	2,59,496	..	2,11,76,956
Sinking Fund for 3 per cent. Loan, 1955						
Sinking Fund for 3 per cent. Loan, 1956						
Sinking Fund for 3 per cent. Loan, 1953						
Sinking Fund for 3 per cent. Loan, 1959						
General Sinking Fund . . . . .						
Amount held in the Sinking Fund Invest- ment Account . . . . .	1,41,21,966	..	..	..	43,52,391	(b) 1,84,74,357
Cash Balance in the Sinking Fund . . . . .	15,60,964	..	..	..	..	27,02,599
<b>Government of Bombay.</b>						
Sinking Fund for 3 per cent. Loan, 1955	51,42,776	26,83,022	..	6,112	..	78,19,686
Sinking Fund for 3 per cent. Loan, 1956	25,10,890	25,87,284	..	6,021	..	50,92,153
Sinking Fund for 3 per cent. Loan, 1958	..	22,55,270	..	5,251	..	22,50,019
Amount held in the Sinking Fund Invest- ment Account . . . . .	75,43,179	..	1,09,9,980	..	1,83,30,521	(b) 1,49,33,720
Cash Balance in the Sinking Fund . . . . .	1,10,487	..	..	..	..	2,28,138
<b>Government of United Provinces.</b>						
Sinking Fund for 5 per cent. Loan, 1944	8,48,700	..	..	3,79,600	..	4,69,100
Sinking Fund for 3 per cent. Loan, 1961-66	(a) 1,914	2,55,025	..	2,56,008	..	961
Sinking Fund for 3 per cent. Loan, 1952	1,03,33,084	16,65,449	..	2,116	..	1,19,96,417
Sinking Fund for 3 per cent. Loan, 1958	..	46,44,700	..	5,24,892	..	41,19,808
Amount held in the Sinking Fund Invest- ment Account . . . . .	95,28,108	..	..	..	54,45,892	(b) 1,49,73,998
Cash Balance in the Sinking Fund . . . . .	(a) 16,55,622	..	..	..	..	16,12,288
<b>Government of Punjab.</b>						
Sinking Fund for 4 per cent. Punjab Bonds, 1948 . . . . .	(a) 3,359	3,54,707	..	3,54,868	..	3,198
Sinking Fund for 3 per cent. Loan, 1952	11,45,533	4,18,700	..	..	..	15,64,233
Sinking Fund for 3 per cent. Loan, 1958	(a) 5,471	5,61,983	..	5,54,440	..	13,014
Sinking Fund for 3 per cent. Loan, 1949	12,220	3,80,315	..	3,91,211	..	1,324
Sinking Fund for 3 per cent. Loan, 1955	3,882	3,78,641	..	3,58,683	..	23,840
Sinking Fund for 3 per cent. Loan, 1956	(a) 1,738	3,90,653	..	3,78,210	..	14,181
Cash Balance in the Sinking Fund . . . . .	11,72,203	..	..	..	..	16,19,790
<b>Government of Central Provinces and Berar.</b>						
Sinking Fund for 3 per cent. Loan, 1949	19,57,384	4,67,614	..	164	..	24,24,834
Sinking Fund for 3 per cent. Loan, 1952	19,00,218	3,45,485	..	81	..	22,45,622
Sinking Fund for 3 per cent. Loan, 1955	3,57,300	1,82,774	..	32	..	5,40,042
Sinking Fund for 3 per cent. Loan, 1956	1,79,087	1,81,514	..	32	..	3,60,569
Sinking Fund for 3 per cent. Loan, 1958	..	1,88,857	..	80,155	..	1,08,702
Amount held in the Sinking Fund Invest- ment Account . . . . .	35,74,162	..	..	..	9,23,902	(b) 44,98,064
Cash Balance in the Sinking Fund . . . . .	8,19,827	..	..	..	..	11,81,705
<b>Government of Assam.</b>						
Sinking Fund for 3 per cent. Loan, 1952	19,66,700	4,90,861	..	..	..	24,57,561
Amount held in the Sinking Fund Invest- ment Account . . . . .	18,24,450	..	..	..	4,23,504	(b) 22,47,954
Cash Balance in the Sinking Fund . . . . .	1,42,250	..	..	..	..	2,09,607
<b>Government of North-West Frontier Province.</b>						
Sinking Fund for 3 per cent. Loan, 1952	15,20,788	91,000	..	..	..	16,11,788
<b>Government of Sind</b>						
Sinking Fund for 3 per cent. Loan 1958	3,00,075	14,41,593	..	11,28,927	..	6,12,741
Amount held in the Sinking Fund Invest- ment Account . . . . .	(a) 2,99,815	..	23,98,255	..	26,97,709	(b) 5,99,359
Cash Balance in the Sinking Fund . . . . .	(a) 260	..	..	..	..	13,382

(a) Differs from last year's closing balance by reason of correction since made.

(b) The face value of Securities held in the Sinking Fund Investment Account on 31st March 1946 was as follows :—

Madras . . . . .	Rs. 1,84,70,500
Bombay . . . . .	Rs. 1,49,42,718
United Provinces . . . . .	Rs. 1,48,99,300
Central Provinces and Berar . . . . .	Rs. 45,44,400
Assam . . . . .	Rs. 22,38,700
Sind . . . . .	Rs. 5,99,359

H. to V.—Debt, Deposits, Advances, etc.

No. 99-A.—ACCOUNT of SINKING FUND DEPOSITS for LOANS granted to LOCAL BODIES, etc., during the year ended 31st March 1946.

The amounts shown under this head represent funds constituted for the discharge of loans taken from Government by public bodies and persons, the payments made by those bodies being held in a deposit account pending the maturity of the Sinking Fund.

	Balance, 1st April 1945	Credita in 1945-46	Total	Debits in 1945-46	Balance, 31st March 1946
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>PROVINCIAL GOVERNMENTS</b>					
Government of Central Provinces and Berar					
Amount paid by the Lord Bishop of Nagpur for repayment of Loan	12,230	—12,230	..	..	..

**Silver Redemption Reserve: Purchases and Sales of Silver.**

The Silver Redemption Reserve has been established to provide for the liability imposed upon Government by the Reserve Bank of India Act to pay full face value for surplus rupees which Government may be required to take over from the Bank under sub-section (1) of Section 36 of the Act. The institution of the Reserve Bank involved changes of far-reaching significance in the currency organisation of Government and the machinery by which purchases and sales of silver are effected. The following are the principal changes which have been effected from 1st April 1935, the date on which the Reserve Bank of India was established:—

- (1) The Gold Standard Reserve has been abolished.
- (2) The management of the currency including the note issue has been transferred to the Reserve Bank, this involving the disappearance of the Paper Currency Reserve from the Government books.
- (3) A new account called the Surplus Silver Stock Account has been introduced.
- (4) A new reserve called the Silver Redemption Reserve has been created.

A short description of the bearing of each of these changes on the financial system of the Central Government and of the accounting arrangements involved is given below:—

**Gold Standard and Paper Currency Reserves**

2. With the passing of the Reserve Bank of India Act, the responsibility for maintaining exchange, for keeping the Central Government supplied with all the funds required by them in England and for the management of the currency system has devolved on the Reserve Bank. The Gold Standard Reserve accordingly ceased to exist from 1st April 1935 and the Paper Currency Reserve, after its composition had been suitably modified to conform to the provisions of the Reserve Bank of India Act, was handed over to the Bank. On 1st April 1935, the note issue stood at Rs. 1,86,10,23,276. Against this, the assets of the two Reserves were amalgamated, and the assets transferred to the Issue Department of the Bank as cover against the note issue were as follows:—

	Value in Rs.	
(a) Gold	44,42,16,885	
(b) Sterling Securities	48,62,94,753	converted at 1s.
(c) Rupee Coins	49,99,92,674	6d. the rupee.
(d) Rupee Securities	43,05,18,964	
	1,86,10,23,276	

The Rupee Securities held in the Paper Currency Reserve on the 31st March 1935 amounted to Rs. 35,89,71,125. The enhancement of these securities to Rs. 43,05,18,964 at the time of the transfer to the Bank involved a corresponding reduction of the Sterling Securities left over after the transfer by ₹5,366,088 (Rs. 7,15,47,839).

The surplus in the two Reserves which became available for general purposes of Government after providing the cover required by the Bank in the form indicated above aggregated 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 £7¼ mill one (Rs. 10 crores) were used to form the Silver Redemption Reserve, the balance, namely,

Rs. 2,95,48,421 being utilised for reducing the outstanding silver debt of Government by crediting the amount to the head "Purchases and Sales of Silver."

**Surplus Silver Stock Account**

3. A *pro forma* account called "Surplus Silver Stock Account" has been opened, to which there was debited the surplus silver retained by Government after the delivery of 49,99,92,674 whole rupees to the Bank under Section 35 of the Reserve Bank of India Act. The account is maintained in terms of weight of silver, i.e., in standard *tolas* and is divided into two main parts, namely, "Coined Stock" and "Uncoined Stock". The former is the account of surplus current rupee coins and the latter that of all silver bullion and uncurrent silver coins of all denominations. Uncurrent silver coins returned to Government by the Bank is debited to the "Uncoined Stock" account and current coins of an equivalent amount are handed over to the Bank from the "Coined Stock" account, the total of the surplus Silver Stock Account remaining unchanged by these transactions except for small reductions due to 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.

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, Bengal, while the "Uncoined Stock" is held in the custody of the Secretary of State and the Mints. The *pro forma* account of both these parts is prepared annually by the Accountant General, Bengal, and is subject to audit by the Auditor General. The Stock Accounts and the results of the audit of these accounts are also included in the Appropriation Accounts of the Accountant General, Central Revenues, and his Report thereon.

**Silver Redemption Reserve**

5. As stated above, a Silver Redemption Reserve has been created with a balance of £7½ millions worth of sterling securities. The primary object of this Reserve is to provide sterling assets for transfer to the Issue Department of the Bank against delivery by the Bank of rupee coins in accordance with the proviso to Section 36 (1) of the Reserve Bank of India Act. Except for some small amount of cash held in the cash balances of the Secretary of State the entire balance of the Reserve is invested in sterling securities. The Reserve including the invested portion is in the custody of the Secretary of State.

6. The intention is to maintain this Reserve at a market value of Rs. 10 crores. It may be increased by receipts from any of the following sources, namely:—

- (a) proceeds of sales of silver from the Surplus Silver Stock;
- (b) payments from the Bank under Sections 36 (2) and 36 (3) of the Act;
- (c) profits from any casual sales of gold by the Bank accruing to Government as part of its share of the profits of the Bank; and
- (d) capital appreciation of the securities.

The Reserve is liable to diminution from two causes, **namely,**

- (i) transfer of assets to the Bank under the proviso to Section 36 (1) of the Act to meet sterling liabilities in respect of return of coin, and
- (ii) capital depreciation of securities.

Receipts from the first three sources are regarded as available for replenishment of the Reserve only to the extent of any deficiency caused by previous payments 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 are recorded in the first place under the head "Purchases and Sales of Silver" any amount appropriated to the Silver Redemption Reserve being credited to the Reserve. Capital depreciation constitutes the first charge on the interest realised on these securities held in the Reserve and only the net amount of interest in any year, after making good any depreciation suffered during that year, is creditable to revenue under the head "XX—Interest". If in any year there is a net appreciation in investments belonging to the Reserve, the amount of such appreciation together with all the interest receipts of that year is creditable to revenue.

7. The transactions of the Reserve are included in the Government account, and for this purpose two heads styled "Silver Redemption Reserve" and "Silver Redemption Reserve Investment Account" have been opened in Section "P.—Deposits and Advances". A running account of the Reserve including the invested portion and the results of audit are included annually in the Appropriation Accounts of the Accountant General, Central Revenues, and his Report thereon.

#### Purchases and Sales of Silver.

8. This head replaces the head "Gain or Loss on Revaluation, Sale, Transfer, etc. of Assets of the Paper Currency Reserve—Losses on Sales of Silver" which was formerly used as a suspense head to accommodate

the book losses arising out of sales of Currency Reserve silver since 1927-29. 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 value of silver transferred for quaternary coinage and the net profit from the circulation of quaternary coins are also credited to this head. The outstanding debits are being gradually reduced by proceeds of silver sales and other receipts in the manner set forth in paragraph 6 above. Further debits to this head consist mainly of (a) payments to the Reserve Bank for return of coin under Section 36(1) of the Reserve Bank of India Act, except in so far as such payments are to be made in the form of sterling assets from the Silver Redemption Reserve; (b) amount of standard silver rupees returned by the Reserve Bank in exchange for quaternary rupees; and (c) incidental charges connected with silver sales including shipment of silver. Since 1st April 1935, the date on which the Paper Currency Reserve was handed over to the Reserve Bank, all sales of silver on Government Account are being made out of the Surplus Silver Stock mentioned in paragraph 3 above, the sales being reflected in reduction of stock.

No. 100.—ACCOUNT of the SILVER REDEMPTION RESERVE showing the amounts accruing to and paid from the RESERVE during 1945-46, 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 1946.

Balance on 1st April 1945	Amounts accruing to the Reserve during 1945-46						Amounts paid from the Reserve during 1945-46				Balance on 31st March 1946
	Proceeds of Sales of Silver Appropriated <i>vide</i> Acct. No. 101	Payments by the Reserve Bank under Sections 36 (2) and 36 (3) of the Reserve Bank Act	Profits from casual sales of gold by the Reserve Bank	Interest and dividends on Investments less Depreciation	Capital Appreciation of Investments	Total	Value of assets made over to the Reserve Bank under Section 36 (1) of the Reserve Bank Act	Amount transferred to Revenue <i>vide</i> Acct. No. 41	Amount transferred to the head "Purchases and Sales of Silver" <i>vide</i> Account No. 101	Total	
£ 7,500,000	£ ....	£ ....	£ ....	£ 234,366	£ ....	£ 234,366	£ ....	£ 234,366	£ ....	£ 234,366	£ (a) 7,500,000

(a)	Nominal value. £
3 per cent. National Defence Loans 1954-58 . . . . .	1,260,000
3 per cent. War Loan, 1955-59 . . . . .	1,640,000
2½ per cent. Funding Loan, 1952-57 . . . . .	1,379,100
2½ per cent. National Defence Bonds, 1944-48 . . . . .	1,155,800
2½ per cent. National War Bonds, 1951-53 . . . . .	750,000
2½ per cent. National War Bonds, 1952-54 . . . . .	750,000
2½ per cent. National War Bonds, 1949-51 . . . . .	400,000
	<hr/>
	7,334,900
	<hr/>
Estimated market value . . . . .	7,499,912
	<hr/>



No. 101.—Statement showing the transactions under the head "Purchases and Sales of Silver" for the year 1945-46 and the balances under this head at the commencement and at the end of the year.

Balance on 1st April 1945	Amounts debited to the head during 1945-46.						Amounts credited to the head during 1945-46.						Balance on 31st March 1946	
	Payments to the Reserve Bank under Section 36 (1) of the Reserve Bank of India Act other than payments from the Silver Redemption Reserve	Incidental charges for shipment of Silver, etc.	Payment to the Government of Burma of its share of proceeds from the sales of Silver and of the amount received from the Reserve Bank for rupee coins supplied to it under Section 36 (3) of the Reserve Bank of India Act	Payments to the Government of Burma on account of its share of the profit on quaternary small coins	Other Payments	Total amount debited to the head during 1945-46	Proceeds of sales of silver less amount appropriated to the Silver Redemption Reserve	Value of Silver transferred for quaternary Coinage	Receipts transferred from the Silver Redemption Reserve <i>Vide</i> Acct. No. 100	Receipts from the Reserve Bank for rupee Coins supplied to it under Section 36 (3) of the Reserve Bank of India Act	Net profit from the circulation of quaternary Coins	Other Receipts		Total receipts credited to the head during 1945-46
Cr. Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Cr. Rs.
29,89,79,185	..	2,72,523	..	..	(a) 15,11,02,033	15,13,74,556	10,89,583	10,62,07,794	..	..	9,37,56,631	27,13,057	20,37,67,065	35,13,71,694

(a) Includes Rs. 14,53,00,000 on account of standard silver rupees returned in exchange for quaternary rupees.

(b) Includes Rs. 6,43,58,459 being the book profit on quaternary rupee coins passed into circulation in exchange for standard rupee coins.

(c) Includes an excess credit of Rs. 9,88,83,435 on account of silver lying in the form of quaternary alloy or in the form of unissued coins in the Mint and Depots on 31st March 1946.

No. 101-A.—Statement showing the transactions under the sub-head "Value of one rupee notes issued" under the Deposit head "Suspense Accounts—Suspense Account" for the year 1945-46

This account shows transactions, appearing in the Government accounts, connected with the issue of one rupee notes authorised by Ordinance No. IV of 1940.

Balance on 1st April 1945	Value of mutilated or imperfect notes refunded by the Reserve Bank which the Government reimburse to the Reserve Bank	Value of notes refunded to the Reserve Bank owing to withdrawal from circulation	Total	Value of notes taken over by the Reserve Bank for issue	Balance on 31st March 1946
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
81,00,00,000	..	..	..	20,00,00,000	1,01,00,00,000*

\*This credit includes a sum of Rs. 55,54,291 representing Burma's share under the arrangement made between India and Burma for the allocation of receipts and charges connected with the issue of one rupee notes. The credit for Rs. 55,54,291 was afforded to the Government of Burma in the accounts for 1941-42 and the balance under the suspense head, "Value of one rupee notes issued" after the adjustment is Rs. 1,00,44,45,709. The liability to the Reserve Bank, however, remains to the full extent of Rs. 1,01,00,00,000.

### Central Road Fund and Subventions from the Central Road Fund to Provincial Governments.

As a result of the recommendations of the Indian Road Development Committee, both the excise and the import duties on motor spirit were raised from four to six annas per gallon with effect from the 28th February 1929, the additional revenue being earmarked for credit to the Central Road Fund. These duties were raised to eight annas per gallon by the Indian Finance Act of 1931 but no corresponding addition was made to the share creditable to the Central Road Fund. A surcharge of 25 per cent. was levied by the Indian Finance (Supplementary and Extending) Act, 1931, of which the Central Road Fund received a proportionate share. Under the Indian Tariff Act, 1934, the surcharge on import duty was abolished and the basic duty itself was increased by the amount of the surcharge, while under the Indian Finance Act, 1940, not only was the surcharge on the Excise duty merged in the basic duty, but the rate of both the Excise duty and the Import duty on motor spirit was enhanced to twelve annas a gallon with effect from the 1st March 1940. Under the Indian Finance Act, 1942, the rate of the Excise and the Import duty on motor spirit has been raised from twelve annas to fifteen annas per gallon with effect from the 1st March 1942. 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 additional duties are credited to the head "I—Customs" or "II—Central Excise Duties" according as they represent extra import or excise duties, but at the end of each year an equivalent amount, after deduction of a certain portion in respect of motor spirit used for aviation purposes, is transferred as a block grant to the Central Road Fund by debit to the head "50—Civil Works—Block Grant for transfer to Central Road Fund." The annual grants are credited to the deposit head "Central Road Fund" in "Section P—Deposits and Advances not bearing interest", and unexpended balances do not lapse at the end of the financial year. The amount credited to the Fund is distributed as follows:—

(a) A portion equal to fifteen per cent. is retained by the Governor General in Council as a central reserve which is applied firstly to defraying the cost of administering the Road Development Fund, and thereafter expended upon such Schemes for research and intelligence and upon such special grants-in-aid as the Governor General in Council may approve.

(b) Out of the remainder—

(i) a portion is allocated to each Governor's Province for expenditure in the Province;

(ii) a portion is allocated to the Governor General in Council for expenditure elsewhere in British India;

(iii) a portion is allocated to the Governor General in Council for expenditure in Indian States and Administered Areas, in the ratio which the consumption of motor spirit in each area for which an allocation is

made bears to the total consumption in India during the calendar year ending during the financial year concerned. Provided that for the purposes of these allotments the consumption of motor spirit in Jammu and Kashmir is disregarded.

The balance at credit of the deposit head at the end of 1945-46 represents the amount out of the block grants held in deposit with the Central Government.

3. The subventions made from the Central Road Fund to Provincial Governments and Central Administrations are credited to the head "P—Deposits and Advances—Other Accounts—Subventions from Central Road Fund" in the Provincial or Central section of the accounts as the case may be.

All allotments for expenditure in British India may, subject to the previous approval of the Governor General in Council 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 5th March 1937 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 Account since 1930;

(v) in special cases, on the maintenance of roads or bridges constructed, reconstructed or substantially improved from loans approved or sanctioned by the Governor General in Council after the 21st April 1934.

Where any part of the allotment to a Province is to be applied for the payment of interest and amortization of loans under (iii) above, such payment shall be a first charge on all allotments to that Province. The Provincial allotments can also be utilised to meet the cost of establishment connected with the control of motor transport and with the preparation of schemes of Road development or with the administration of Provincial Boards of 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 226 under Section H. The expenditure on the interest and amortization of loans taken after the 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 "81—Capital Account of Civil Works outside the Revenue Account" respectively. The balances under this deposit head at the end of 1945-46 represent the amounts out of the allotments from the Central Road Fund not spent during the year.

### No. 102—ACCOUNT of the CENTRAL ROAD FUND for the year ended 31st March 1946.

	Rs.
Balance on 1st April 1945	(a) 3,32,94,302
Appropriation to the Fund during 1945-46 ( <i>vide</i> Account No. 70-A)	(b) 1,49,02,039
	Total
	4,81,96,341
Payments out of the Fund during 1945-46	(c) 1,02,33,286
	Balance on 31st March 1946
	3,79,61,055

(a) Differs from last year's closing balance by reason of correction since made.

(b) Includes Rs. 89,00,000 representing contribution from the Defence Department, and Rs. 2,039 representing Miscellaneous Receipts.

(c) Includes besides subventions to Provincial Governments and others shown in Account No. 102-A:—(i) Allotments to the Indian States Rs. 10,30,262. (ii) Expenditure of the Consulting Engineer to the Government of India (Roads) Rs. 5,73,291. (iii) Rs. 6,143 expenditure on North-Western Railway. (iv) Rs. 907, Rs. 3,09,399, Rs. 11,815, Rs. 576 and Rs. 4,973 on account of expenditure incurred in Madras, the United Provinces, the Central Provinces and Berar, Assam and North-West Frontier Provinces, respectively in the year 1944-45 but adjusted against the Fund in 1945-46. (v) arrear adjustment of Rs. 24,476 (minus) relating to 1943-44 effected in the accounts for 1945-46. (vi) arrears adjustment of Rs. 3,444, re-adjusted in the accounts for 1946-47, and (vii) Rs. 109 (minus) in re-adjustment of amount excess debited to the Fund in the accounts for 1944-45; but excludes:—(i) Rs. 29,848 (minus), Rs. 79,857, Rs. 10,15,312 and Rs. 8,972 on account of expenditure incurred in Bombay, the United Provinces, Bihar and Orissa respectively in the year 1945-46 but debited to the Fund in 1946-47 and (ii) Rs. 47,56,916 representing expenditure met from the Defence Estimates in the various Provinces and the Indian States. Also see footnotes (b) and (c) (ii) to Account No. 102-A on page 30.

No. 102-A.—ACCOUNT of SUBVENTIONS to PROVINCIAL GOVERNMENTS, ETC., out of the CENTRAL ROAD FUND during the year ended 31st March 1946, the amounts spent out of the subventions during the year and the balance of the subventions at the close of the year.

Names of Provinces, etc.	Balance on 1st April 1945	Subvention from Central Road Fund during 1945-46 (see Account No. 102)		Expenditure out of the subventions during 1945-46		Balance representing amounts not spent on Road Development Projects at the close of 1945-46
		Ordinary allotment	Special grants from the Reserve	Against ordinary allotment	Against special grants from the Reserve	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>CENTRAL GOVERNMENT.</b>						
India General—						
Ajmer-Merwara (including Rajputana)	85,779	..	..	61,300	..	24,479
Hyderabad	4,02,004	..	..	..	..	4,02,004
Central India	73,158	..	..	..	..	73,158
Delhi	10,17,831	..	..	..	..	8,34,445
Baluchistan	(a) 5,36,605	..	(b) 13,325	1,83,416	(b) 16,907	5,33,023
Mysore Assigned Tract	..	15,000	..	15,000	..	..
Tribal Areas in North-West Frontier Province	39,075	..	(c)(—) 1,795	..	(c)(—) 1,795	39,075
<b>Total Central Government</b>	<b>21,54,482</b>	<b>15,000</b>	<b>11,530</b>	<b>2,59,716</b>	<b>15,112</b>	<b>19,06,184</b>
Government of Coorg	(a) 37,144	..	..	22,468	..	14,676
<b>PROVINCIAL GOVERNMENTS.</b>						
Government of Madras	10,002	11,17,000	6,13,779	11,00,858	6,13,779	17,145
Government of Bombay	(a) 16,738	23,39,400	(d)—1,15,797	22,65,639	(d)—1,15,797	90,499
Government of Bengal	..	10,64,300	8,83,255	10,64,300	8,83,255	..
Government of United Provinces	—5,87,378	3,24,363	19,31,192	7,63,367	19,31,192	—10,26,382
Government of Punjab	3,18,208	4,49,660	(e) 3,17,349	4,39,083	(e) 3,66,811	2,79,523
Government of Bihar	..	3,26,900	23,46,553	3,26,900	23,46,553	..
Government of Central Provinces and Berar	8,538	3,38,050	80,745	3,38,554	80,745	8,034
Government of Assam	12,684	2,54,700	5,908	1,91,038	5,908	76,346
Government of North-West Frontier Province	13,173	12,500	4,14,227	21,890	4,14,227	3,783
Government of Orissa	11,476	1,34,600	36,966	65,072	36,966	81,004
Government of Sind	(a) 1,67,435	..	13,03,289	78,798	13,03,289	88,637
<b>Total</b>	<b>—29,123</b>	<b>63,61,673</b>	<b>78,17,466</b>	<b>66,64,499</b>	<b>78,66,928</b>	<b>—3,81,411</b>

(a) Differs from last year's closing balance by reason of correction since made.

(b) The difference of Rs. 3,582 is due to the fact that (i) the credit of Rs. 10,983 and the debit of Rs. 16,907 are in write back of erroneous adjustments in the accounts for 1944-45, (ii) the credit of Rs. 2,342 is in adjustment of the expenditure incurred in 1943-44.

(c) The minus figures are due to the adjustment of certain credits relating to works the expenditure on which was previously met from the Reserve.

(d) The minus figures are due to the write back of the expenditure of Rs. 1,49,851 incurred during 1944-45 from 'Reserve' to 'Ordinary allotment'.

(e) The difference of Rs. 49,462 is due to expenditure of (i) Rs. 89,086, relating to previous years, accepted and adjusted by the Accountant General, Central Revenues against the Central Road Fund in 1945-46, and (ii) Rs. 39,624 incurred in 1945-46 but not adjusted due to non-acceptance of the debits by the Accountant General, Central Revenues.

#### Revenue Reserve Fund.

In Madras the Fund was created during 1940-41 and was credited with the surplus yield of certain commercial taxes after meeting the cost of their collection and the loss of revenue due to prohibition. In the United Provinces the Fund was started in 1941-42 from a portion of their revenue surplus of the year in order to provide for the expenditure on Civil Defence during the War. The residual balance, if any, will be utilized on post-war reconstruction.

The amount transferred from revenues is credited to the Fund by debit to the head "64-A—Transfer to the Revenue Reserve Fund" and the amount transferred to the revenue account is taken to the head "LII-A—Transfer from the Revenue Reserve Fund". In Bombay the Fund was started in 1942-43 by setting apart sums from revenue for financing post-war reconstruction programme.

No. 103.—Statement showing the APPROPRIATIONS to and from the REVENUE RESERVE FUND during the year 1945-46 and the Balance at credit of the fund at the commencement and close of the year.

	Balance, 1st April 1945	Transactions during 1945-46.				Balance, 31st March 1946.
		Receipts.		Payments.		
		Appropriation to the Fund from Revenue <i>vide</i> Account No. 91-B	Interest on Investments.	Appropriation from the Fund for expenditure	Investments	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Government of Madras	12,36,60,014	17,31,00,000	22,70,159	..	12,79,69,976	(b) 17,10,01,097
Government of Bombay	7,00,00,000	5,50,00,000	..	..	..	12,50,00,000
Government of United Provinces	(a) 5,53,71,056	1,92,60,000	12,82,251	12,87,651	3,50,12,500	(c) 3,95,53,156

(a) Differs from last year's closing balance by reason of correction since made.

(b) Excludes Rs. 14,11,34,877 invested in Securities.

(c) Excludes Rs. 5,82,84,281 invested in Securities.

N. to V.—Debt, Deposits, Advances, etc.

## Reserve Funds

The deposits of Depreciation Reserve, Renewals Reserve and other Reserve Funds created out of the revenues of both Central and Provincial Governments, the Post Office Certificates Bonus Fund and certain Funds created out of the revenue surplus of the Central Government for the years 1934-35 and 1935-36, viz. (i) Fund for Development of Broadcasting, (ii) Fund for Development of Civil Aviation, (iii) Fund for Eco-

nomie Development and Improvement of Rural Areas, and (iv) Fund for Special Frontier expenditure including Development are brought to account under this head. The transactions connected with the Supply Schemes Stabilisation Fund in the United Provinces and the Post War Reconstruction and Development Fund in the Punjab, Bihar, Central Provinces and Berar, Assam and Sind are also accounted for under this head.

No. 104—ACCOUNTS showing RECEIPTS, PAYMENTS and BALANCES of RESERVE FUNDS for the year ended 31st March 1946.

	Balance, 1st April 1945	Receipts in 1945-46	Total	Payments in 1945-46	Balance, 31st March 1946
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>CENTRAL GOVERNMENT</b>					
<b>RESERVE FUNDS BEARING INTEREST.</b>					
Renewals Reserve Fund—Northern India Salt Revenue . . . . .	28,73,943	1,38,500	30,12,443	1,39,555	28,72,888
Depreciation Reserve Fund—Lighthouses and Lightships . . . . .	16,69,878	53,894	17,23,772	..	17,23,772
General Reserve Fund—Lighthouses and Lightships . . . . .	51,58,693	7,32,384	58,91,077	19,469	58,71,608
Total . . . . .	97,02,514	9,24,778	1,06,27,292	1,59,024	1,04,68,268
<b>RESERVE FUNDS NOT BEARING INTEREST.</b>					
Post Office Certificates Bonus Fund . . . . .	(b) 1,11,04,643	75,42,665	1,86,47,308	..	1,86,47,308
Sugar Excise Fund . . . . .	(b) 2,05,01,660	17,84,781	2,22,86,441	7,20,602	2,15,65,839
Civil Aviation Fund . . . . .	3,39,834	3,00,000	6,39,834	95,622	5,44,212
Funds for the relief of groundnut cultivators . . . . .	4,71,998	..	4,71,998	17,250	4,54,748
Coal Mines Labour Welfare Fund . . . . .	(b) -1,30,585	57,62,570	56,31,985	1,58,512	54,73,473
Fund for India's Contribution to the United Nations Relief and Rehabilitation Administration . . . . .	..	7,86,74,291	7,86,74,291	2,41,48,267	5,45,26,024
Fund for Economic Development and Improvement of Rural Areas . . . . .	3,69,528	..	3,69,528	1,00,455	2,69,073
Fund for Development of Civil Aviation . . . . .	37,28,363	..	37,28,363	4,09,642	33,18,721
Cotton Textile Fund . . . . .	31,25,873	84,79,547	1,16,05,420	..	1,16,05,420
Coal Production Fund . . . . .	13,46,668	2,63,40,846	2,76,87,514	1,78,77,342	98,10,172
Fund for Special Frontier Expenditure including Development . . . . .	(b) 90,04,996	3,264	90,08,260	10,12,566	79,95,694
Fund for the benefit of cotton growers . . . . .	..	4,14,32,408	4,14,32,408	3,04,87,772	1,09,44,636
Fund for Development of Broadcasting . . . . .	(b) 12,54,345	..	12,54,345	95,845	11,58,500
Panth Piploda Reserve Fund . . . . .	771	3	774	100	(c) 665
Defence Reserve Fund . . . . .	1,05,00,005	..	1,05,00,005	..	1,05,00,005
<b>Renewals Reserve Fund—Defence Services (a)—</b>					
Ordnance and Clothing Factories . . . . .	7,39,311	..	7,39,311	..	7,39,311
Dairy Farms . . . . .	3,77,293	..	3,77,293	..	3,77,293
Grass Farms . . . . .	2,22,286	..	2,22,286	..	2,22,286
Medical Store Depots and Workshops . . . . .	50,000	..	50,000	..	50,000
Equalisation Funds—Defence Services (a) . . . . .	1,38,06,432	..	1,38,06,432	..	1,38,06,432
Depreciation Reserve Fund—Government Presses . . . . .	14,14,536	1,35,287	15,49,823	72,344	14,77,479
Fund for payment of bonus to temporary clerical personnel under the scheme of unified scale of pay . . . . .	12,00,000	20,38,910	32,38,910	6,24,823	26,14,087
Total . . . . .	7,94,27,957	17,24,94,572	25,19,22,529	7,58,21,151	17,61,01,378
Total Central Government . . . . .	8,91,30,471	17,34,19,350	26,25,49,821	7,59,80,175	18,65,69,646

(a) All operations on these heads have been suspended from 1st April 1939 and for the duration of the war in consequence of the financial arrangement reached between His Majesty's Government and the Government of India in respect of Defence Services.

(b) Differs from last year's closing balance by reason of correction since made.

(c) Excludes Rs. 14,938 held in the Investment Account of Panth Piploda Reserve Fund.

No. 104.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of RESERVE FUNDS for the year ended 31st March 1946—*contd.*

	Balance, 1st April 1945	Receipts in 1945-46	Total	Payments in 1945-46	Balance, 31st March 1946
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>PROVINCIAL GOVERNMENTS</b>					
<b>RESERVE FUNDS BEARING INTEREST.</b>					
<b>Government of Madras</b>					
Deposits of Depreciation Reserve of Government Commercial Concerns . . . . .	4,18,651	64,757	4,83,408	71,250	4,12,158
<b>Government of United Provinces.</b>					(b)
Depreciation Reserve Fund—Irrigation . . . . .	34,95,012	12,92,157	47,87,169	2,37,985	45,49,184
<b>RESERVE FUNDS NOT BEARING INTEREST.</b>					
<b>Government of Madras.</b>					
Provincial Road Fund . . . . .	(a) 16,87,325	2,92,915	19,80,240	12,10,416	7,69,824
Depreciation Reserve Fund—Government Presses . . . . .	15,53,944	77,522	16,31,466	2,300	16,29,166
Depreciation Reserve Fund—Electricity . . . . .	1,758	13,44,685	13,46,443	13,34,616	(c) 11,827
Special Reserve Fund—Electricity . . . . .	20,330	5,33,528	5,53,858	5,25,744	(d) 24,114
Fund for Development of Rural Water Supply . . . . .	8,41,307	10,12,785	18,54,092	18,54,092	..
<b>Total Government of Madras</b> . . . . .	<b>41,04,664</b>	<b>32,61,435</b>	<b>73,66,099</b>	<b>49,27,168</b>	<b>24,38,931</b>
<b>Government of Bombay.</b>					
Provincial Road Fund . . . . .	(a) 38,17,114	27,84,101	66,01,215	16,22,954	49,78,261
Depreciation Reserve Fund—Government Presses . . . . .	44,009	94,785	1,38,794	37,837	1,00,957
Deposits of Depreciation Reserve of Commercial Concerns . . . . .	1,08,126	20,000	1,28,126	4,408	(e) 1,23,718
Special Development Fund . . . . .	(a) 5,15,67,082	27,62,274	5,43,29,356	1,59,06,276	3,84,23,080
Debt Redemption and Avoidance Fund . . . . .	80	2,12,06,255	2,12,06,335	2,10,30,259	(f) 1,76,076
<b>Total Government of Bombay</b> . . . . .	<b>5,55,36,411</b>	<b>2,68,67,415</b>	<b>8,24,03,826</b>	<b>3,86,01,734</b>	<b>4,38,02,092</b>
<b>Government of Bengal.</b>					
Depreciation Reserve Fund—Government Presses . . . . .	4,82,204	..	4,82,204	8,906	4,73,298
Scheduled Castes Education Fund . . . . .	3,27,263	5,00,000	8,27,263	5,72,292	2,54,971
<b>Total Government of Bengal</b> . . . . .	<b>8,09,467</b>	<b>5,00,000</b>	<b>13,09,467</b>	<b>5,81,198</b>	<b>7,28,269</b>
<b>Government of United Provinces.</b>					
Provincial Road Fund . . . . .	98,04,005	76,30,241	1,74,34,246	27,07,346	1,47,26,900
Hospital Fund . . . . .	66,04,725	51,00,282	1,17,05,007	98,475	1,16,06,532
Magb Mela Fund . . . . .	(a) 18,991	1,95,960	2,14,951	1,86,773	28,178
Sugarcane Compensation Fund . . . . .	(a) 1,48,199	..	1,48,199	2,04,190	—55,991
Depreciation Reserve Fund—Government Presses . . . . .	(a) 4,43,568	42,073	4,85,641	7,641	4,78,000
Nazul Fund . . . . .	6,84,691	2,24,302	9,08,993	1,80,288	7,28,705
Supply Schemes Stabilization Fund . . . . .	1,50,00,000	1,50,00,000	3,00,00,000	..	3,00,00,000
<b>Total Government of United Provinces</b> . . . . .	<b>3,27,04,179</b>	<b>2,81,92,858</b>	<b>6,08,97,037</b>	<b>33,84,713</b>	<b>5,75,12,324</b>

(a) Differs from last year's closing balance by reason of corrections since made.

(b) Excludes Rs. 47,64,437 held in the Investment Account of Depreciation Reserve Fund—Irrigation.

(c) Excludes Rs. 87,85,218 held in the Investment Account of Depreciation Reserve Fund—Electricity.

(d) Excludes Rs. 33,40,978 held in the Investment Account of the Special Reserve Fund—Electricity.

(e) Represents the balance of the Depreciation Reserve Fund of the Nasik Distillery and the Mahura Flowers Fire Insurance Fund and is exclusive of Rs. 17,85,514 invested in Government and other securities.

(f) Excludes Rs. 4,09,40,346 invested in Government securities.

N. to V.—Debt, Deposits, Advances, etc.

No. 104—ACCOUNT showing RECEIPTS, PAYMENTS and BALANCES of RESERVE FUNDS for the year ended 31st March 1946—concl'd.

	Balance, 1st April 1945	Receipts in 1945-46	Total	Payments in 1945-46	Balance, 31st March 1946
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Government of Punjab.</b>					
Depreciation Reserve Fund—Government Presses . . . . .	2,99,251	38,911	3,38,162	31,219	3,06,943
Depreciation Reserve Fund—Electricity . . . . .	70,26,851	11,48,080	81,74,931	2,74,733	79,00,198
Deposits of Depreciation Reserve of Commercial Concerns . . . . .	1,71,451	1,58,180	3,29,631	19,500	3,10,131
Special Development Fund . . . . .	1,10,02,712	..	1,10,02,712	11,02,593	99,00,119
Industrial Research Fund . . . . .	2,18,287	..	2,18,287	24,848	1,93,439
Peasants' Welfare Fund . . . . .	2,10,00,000	50,00,000	2,60,00,000	13,49,200	2,46,50,800
Post-War Reconstruction and Development Fund . . . . .	2,30,00,000	..	2,30,00,000	..	2,30,00,000
Motor Transport Reserve Fund . . . . .	..	26,050	26,050	..	26,050
<b>Total Government of Punjab</b> . . . . .	<b>6,27,18,552</b>	<b>63,71,221</b>	<b>6,90,89,773</b>	<b>28,02,093</b>	<b>6,62,87,680</b>
<b>Government of Bihar.</b>					
General Police Fund . . . . .	..	3,03,925	3,03,925	3,03,925	..
Pension Equalisation Fund . . . . .	12,13,224	1,33,913	13,47,137	19,813	13,27,324
Deposit Account of the Fund for Restoration of Earthquake Damage transferred from Central Government . . . . .	(a) 3,43,494	190	3,43,684	2,633	3,41,051
Funds for financing Public and Private Irrigation Works . . . . .	5,30,732	1,59,944	6,90,676	1,71,752	5,18,924
Post-War Reconstruction and Development Fund . . . . .	3,67,27,000	1,60,00,000	5,27,27,000	..	5,27,27,000
<b>Total Government of Bihar</b> . . . . .	<b>3,88,14,450</b>	<b>1,65,97,972</b>	<b>5,54,12,422</b>	<b>4,98,123</b>	<b>5,49,14,299</b>
<b>Government of Central Provinces and Berar.</b>					
Depreciation Reserve Fund—Government Presses . . . . .	(a) 2,46,901	19,853	2,66,754	112	2,66,642
Post War Reconstruction and Development Fund . . . . .	4,49,58,000	2,14,25,000	6,63,83,000	5,26,836	6,58,56,164
<b>Total Government of Central Provinces and Berar</b> . . . . .	<b>4,52,04,901</b>	<b>2,14,44,853</b>	<b>6,66,49,754</b>	<b>5,26,948</b>	<b>6,61,22,806</b>
<b>Government of Assam.</b>					
Depreciation Reserve Fund—Government Presses . . . . .	55,630	5,103	60,733	7,533	53,200
Post War Reconstruction and Development Fund . . . . .	96	51,71,582	51,71,678	..	(b) 51,71,678
<b>Total Government of Assam</b> . . . . .	<b>55,726</b>	<b>51,76,685</b>	<b>52,32,411</b>	<b>7,533</b>	<b>52,24,878</b>
<b>Government of North West Frontier Province.</b>					
Provincial Road Fund . . . . .	2,383	1,00,000	1,02,383	92,167	10216
Depreciation Reserve Fund—Government Presses . . . . .	68,416	12,038	80,454	1,927	78,527
Depreciation Reserve Fund—Electricity . . . . .	1,78,699	1,88,341	3,67,040	..	(c) 3,67,040
<b>Total Government of North-West Frontier Province</b> . . . . .	<b>2,49,498</b>	<b>3,00,379</b>	<b>5,49,877</b>	<b>94,094</b>	<b>4,55,783</b>
<b>Government of Sind.</b>					
Land Revenue Equalisation Fund . . . . .	1,08,67,373	1,60,05,442	2,68,72,815	..	2,68,72,815
Depreciation Reserve Fund—Government Presses . . . . .	76,243	10,131	86,374	..	86,374
Post War Reconstruction and Development Fund . . . . .	2,03,00,000	96,00,000	2,99,00,000	..	2,99,00,000
<b>Total Government of Sind</b> . . . . .	<b>3,12,43,616</b>	<b>2,56,15,573</b>	<b>5,68,59,189</b>	<b>..</b>	<b>5,68,59,189</b>

(a) Differs from last year's closing balance by reason of correction since made.

(b) Excludes Rs. 49,99,904 invested in Central Government Loan, 1943-52.

(c) Excludes Rs. 7,21,555 invested in Government securities.

No. 105.—ACCGUNT showing RECEIPTS, PAYMENTS and BALANCES of DEPOSITS of LOCAL FUNDS for the year ended 31st March 1946.

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 1945	Receipts in 1945-46	Total	Payments in 1945-46	Balance, 31st March 1946
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>CENTRAL GOVERNMENT.</b>					
District Funds . . . . .	(a) 1,67,434	8,78,797	10,46,231	8,24,800	2,21,431
Municipal Funds . . . . .	(a) 4,48,249	14,17,015	18,65,264	13,90,712	4,74,552
Cantonment Funds . . . . .	7,97,460	35,42,192	43,39,652	35,03,633	8,36,019
Other Funds . . . . .	(a) 69,26,165	2,54,32,790	3,23,58,955	2,30,54,788	(b)93,04,167
<b>Total Central Government</b>	<b>83,39,308</b>	<b>3,12,70,794</b>	<b>3,96,10,102</b>	<b>2,87,73,933</b>	<b>1,08,36,169</b>
<b>PROVINCIAL GOVERNMENTS.</b>					
<b>Government of Madras.</b>					
District Funds . . . . .	(a) 1,56,27,363	7,06,13,053	8,62,40,416	6,67,51,109	1,94,89,307
Municipal Funds . . . . .	(a) 1,02,69,951	3,64,27,066	4,66,97,017	3,40,63,579	1,26,33,438
Other Funds . . . . .	(a) 22,27,096	63,74,105	86,01,201	58,61,759	27,39,442
<b>Total Government of Madras</b>	<b>2,81,24,410</b>	<b>11,34,14,224</b>	<b>14,15,38,634</b>	<b>10,66,76,447</b>	<b>3,48,62,187</b>
<b>Government of Bombay.</b>					
District Funds . . . . .	32,71,081	2,46,51,019	2,79,22,100	2,45,44,945	33,77,155
Municipal Funds . . . . .	(a) 7,09,022	54,73,869	61,82,891	54,90,859	6,92,032
Other Funds . . . . .	12,18,679	1,69,14,880	1,81,33,559	1,65,92,024	15,41,535
<b>Total Government of Bombay</b>	<b>(a) 51,98,782</b>	<b>4,70,39,768</b>	<b>5,22,38,550</b>	<b>4,66,27,823</b>	<b>56,10,722</b>
<b>Government of Bengal.</b>					
District Funds . . . . .	70,92,010	1,72,40,870	2,43,32,880	1,76,73,044	66,59,836
Municipal Funds . . . . .	(a) 14,97,563	74,86,232	89,83,795	72,07,259	17,76,536
Other Funds . . . . .	1,20,11,942	1,67,79,198	2,87,91,140	1,29,11,656	1,58,79,484
<b>Total Government of Bengal</b>	<b>2,06,01,515</b>	<b>4,15,06,300</b>	<b>6,21,07,815</b>	<b>3,77,91,959</b>	<b>2,43,15,856</b>
<b>Government of United Provinces.</b>					
District Funds . . . . .	72,35,710	2,98,44,936	3,70,80,646	2,90,23,468	80,57,178
Municipal Funds . . . . .	24,19,107	1,08,96,789	1,33,15,896	98,66,265	34,49,631
Other Funds . . . . .	9,68,367	18,47,110	28,15,477	18,40,582	9,74,895
<b>Total Government of United Provinces</b>	<b>1,06,23,184</b>	<b>4,25,88,835</b>	<b>5,32,12,019</b>	<b>4,07,30,315</b>	<b>1,24,81,704</b>
<b>Government of Punjab.</b>					
District Funds . . . . .	(a) 35,16,654	2,45,35,767	2,80,52,421	2,34,89,047	45,63,374
Municipal Funds . . . . .	32,05,659	99,89,644	1,31,95,303	85,48,588	46,46,715
Other Funds . . . . .	2,28,797	2,87,472	5,16,269	2,73,864	2,42,405
<b>Total Government of Punjab</b>	<b>69,51,110</b>	<b>3,48,12,883</b>	<b>4,17,63,993</b>	<b>3,23,11,499</b>	<b>94,52,494</b>

(a) Differs from last year's closing balance by reason of correction since made.

(b) Excludes Rs. 5,66,345 held in the Investment Account of the Depreciation Reserve Fund of the Vizagapatam Port.

N. to V.—Debt, Deposits, Advances, etc.

No. 105—ACCOUNT showing RECEIPTS, PAYMENTS and BALANCES of DEPOSITS of LOCAL FUNDS for the year ended 31st March 1946—concl'd.

	Balance, 1st April 1945.	Receipts in 1945-46.	Total.	Payments in 1945-46.	Balance, 31st March 1946.
<b>Government of Bihar.</b>					
District Funds .. .. .	Rs. 76,68,275	Rs. 1,90,79,654	Rs. 2,67,47,939	Rs. 1,66,93,020	Rs. 1,00,49,919
Municipal Funds .. .. .	(a) 15,47,123	53,01,297	68,48,425	56,26,106	12,22,319
Other Funds .. .. .	(a) 1,30,921	1,62,327	2,93,748	1,19,149	1,74,599
Total Government of Bihar ..	93,46,324	2,45,43,788	3,38,90,112	2,24,43,375	1,14,46,837
<b>Government of Central Provinces and Berar.</b>					
District Funds .. .. .	31,70,620	97,45,263	1,29,15,883	94,86,756	34,29,127
Municipal Funds .. .. .	(a) 12,62,225	1,10,97,945	1,23,60,170	99,76,228	23,83,942
Other Funds .. .. .	2,77,409	4,74,383	7,51,792	4,16,778	3,35,014
Total Government of Central Provinces and Berar.	47,10,254	2,13,17,591	2,60,27,845	1,98,79,762	61,48,083
<b>Government of Assam.</b>					
District Funds .. .. .	8,90,923	56,11,594	65,02,517	55,03,338	9,99,179
Municipal Funds .. .. .	3,38,589	13,70,529	17,09,118	14,29,468	2,79,650
Other Funds .. .. .	32,631	1,11,020	1,43,651	88,553	55,098
Total Government of Assam ..	12,62,143	70,93,143	83,55,286	70,21,359	13,33,927
<b>Government of North-West Frontier Province.</b>					
District Funds .. .. .	5,15,616	19,16,035	24,31,651	20,23,615	4,08,036
Municipal Funds .. .. .	8,11,484	23,10,517	31,22,001	24,09,285	7,12,716
Total Government of North-West Frontier Province.	13,27,100	42,26,552	55,53,652	44,32,900	11,20,752
<b>Government of Orissa.</b>					
District Funds .. .. .	8,73,889	40,37,840	49,11,729	35,80,756	13,30,973
Municipal Funds .. .. .	(a) 3,36,979	12,18,007	15,54,986	8,82,141	6,72,845
Other Funds .. .. .	(a) 4,61,115	6,51,329	11,12,444	6,50,448	4,61,996
Total Government of Orissa ..	16,71,983	59,07,176	75,79,159	51,13,345	24,65,814
<b>Government of Sind.</b>					
District Funds .. .. .	16,73,408	76,37,843	93,11,249	78,78,141	14,33,108
Municipal Funds .. .. .	3,74,057	22,47,856	26,21,913	23,13,655	3,08,258
Other Funds .. .. .	10,59,556	43,78,993	54,38,549	47,49,488	6,89,061
Total Government of Sind ..	31,07,019	1,42,64,692	1,73,71,711	1,49,41,284	24,30,427

(a) Differs from last year's closing balance by reason of correction since made.

No. 106.—ACCOUNT of Payments into and Withdrawals from TREASURIES by BRANCH LINE COMPANIES during and to end of 1945-46.

This is merely a banking account showing the receipts and payments of certain Branch Line Companies in which Government has no Capital interest ; see paragraph 6 of the Note on Railways, page 86.

Aggregate of Debit Balances, 1st April 1945 .. .. .	Rs. 1,355	Rs.
Aggregate of Credit Balances, 1st April 1945 .. .. .	72,202	
<b>Net Credit Balance on 1st April 1945 .. .. .</b>		<b>70,847</b>
Receipts during 1945-46 .. .. .	9,49,258	
Withdrawals during 1945-46 .. .. .	10,96,945	
<b>Net Withdrawals during 1945-46 .. .. .</b>		<b>1,47,687</b>
Aggregate of Debit Balances, 31st March 1946 .. .. .	1,22,209	
Aggregate of Credit Balances, 31st March 1946 .. .. .	45,369	
<b>Net debit Balance on 31st March 1946 .. .. .</b>		<b>*76,840</b>

\* Represents expenditure on Capital Works of certain Branch Lines incurred by the Railway Department in excess of the deposits made by the Companies and is in course of recovery.

#### 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. 167—ACCOUNT showing RECEIPTS, PAYMENTS and BALANCES of DEPARTMENTAL, JUDICIAL and OTHER DEPOSITS for the year ended 31st March 1946.

	Balance, 1st April 1945	Receipts in 1945-46	Total	Payments in 1945-46	Balance, 31st March 1946
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>CENTRAL GOVERNMENT.</b>					
<b>Deposits bearing interest—</b>					
Other Deposits . . . . .	(b)99,35,85,988	1,01,71,88,396	2,01,07,74,384	45,33,05,320	1,55,74,69,064
<b>Total</b> . . . . .	99,35,85,988	1,01,71,88,396	2,01,07,74,384	45,33,05,320	1,55,74,69,064
<b>Deposits not bearing interest—</b>					
Civil Deposits . . . . .	(b)37,35,35,352	1,46,16,07,579	1,83,51,42,961	1,56,17,31,463	(c)27,34,11,478
Other Deposits . . . . .	(b)30,90,70,577	48,73,14,934	79,63,85,511	46,89,70,197	32,74,15,314
Balance of Coorg . . . . .	(b)22,29,386	13,13,815	35,43,201	..	35,43,201
Other Accounts (a) . . . . .	(b)76,52,87,142	1,02,52,34,656	1,79,05,21,798	75,41,15,975	1,03,64,05,823
Transactions connected with the War, 1939 . . . . .	(b)31,27,83,281	2,24,22,659	33,52,05,940	4,86,77,704	28,85,28,236
<b>Total</b> . . . . .	1,76,29,05,768	2,99,78,93,643	4,76,07,99,411	2,83,14,95,359	1,92,93,04,052
<b>Total Central Government</b> . . . . .	2,75,64,91,756	4,01,50,82,039	6,77,15,73,795	3,28,48,00,679	3,48,67,73,116
<b>Government of Coorg.</b>					
Balance of Coorg . . . . .	(b)—22,29,386	—	—22,29,386	13,13,815	—35,43,201
Other Accounts (a) . . . . .	13,009	848	13,857	3,568	10,289
<b>Total Government of Coorg</b> . . . . .	—22,16,377	848	—22,15,529	13,17,383	—35,32,912
<b>PROVINCIAL GOVERNMENTS.</b>					
<b>Government of Madras.</b>					
Civil Deposits . . . . .	9,60,04,246	26,61,52,659	36,21,56,905	27,22,99,077	8,98,57,828
Other Accounts (a) . . . . .	19,03,787	4,30,926	23,34,713	12,29,397	11,05,316
<b>Total Government of Madras</b> . . . . .	9,79,08,032	26,65,83,585	36,44,91,618	27,35,28,474	9,09,63,144
<b>Government of Bombay.</b>					
Civil Deposits . . . . .	3,17,88,960	8,66,98,729	11,84,87,695	8,21,39,961	3,63,47,734
Other Accounts (a) . . . . .	1,45,941	7,57,135	9,03,076	5,23,966	3,79,110
<b>Total Government of Bombay</b> . . . . .	3,19,34,907	8,74,55,864	11,93,90,771	8,26,63,927	3,67,26,844
<b>Government of Bengal.</b>					
Civil Deposits . . . . .	(b)6,43,66,592	32,37,51,229	38,81,17,831	29,31,21,503	9,49,86,328
Other Accounts (a) . . . . .	(b)6,51,220	3,14,704	9,65,924	2,77,344	6,88,580
<b>Total Government of Bengal</b> . . . . .	6,50,17,812	32,40,65,943	38,90,83,755	29,34,08,847	9,56,74,908
<b>Government of United Provinces.</b>					
Civil Deposits . . . . .	4,39,10,412	12,24,12,827	16,63,23,239	12,23,13,651	4,40,09,588
Other Accounts (a) . . . . .	(b)3,89,082	10,16,044	14,05,126	6,45,148	7,59,976
<b>Total Government of United Provinces</b> . . . . .	4,42,99,494	12,34,28,871	16,77,28,365	12,29,58,799	4,47,69,566

(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.

(c) Excludes Rs. 1,245 invested in Post Office Savings Bank out of the balance under Public Works Deposits.

H. to V.—Debt, Deposits, Advances etc.

No. 107.—ACCOUNT showing RECEIPTS, PAYMENTS and BALANCES of DEPARTMENTAL, JUDICIAL and OTHER DEPOSITS for the year ended 31st March 1946.

	Balance, 1st April 1945	Receipts in 1945-46	Total	Payments in 1945-46	Balance, 31st March 1946
<b>Government of Punjab.</b>					
Civil Deposits . . . . .	(b) 4,28,60,209	7,60,81,473	11,89,41,687	7,41,15,121	4,48,26,566
Other Accounts (a) . . . . .	30,67,052	2,32,626	32,99,678	7,41,725	25,57,953
<b>Total Government of Punjab . . . . .</b>	<b>4,59,27,261</b>	<b>7,63,14,104</b>	<b>12,22,41,365</b>	<b>7,48,56,846</b>	<b>4,73,84,519</b>
<b>Government of Bihar.</b>					
Civil Deposits . . . . .	(b) 2,09,64,682	3,39,91,363	5,49,56,045	3,37,44,002	2,12,12,043
Other Accounts (a) . . . . .	2,00,443	2,61,347	4,61,790	3,43,046	1,18,744
<b>Total Government of Bihar . . . . .</b>	<b>2,11,65,125</b>	<b>3,42,52,710</b>	<b>5,54,17,835</b>	<b>3,40,87,048</b>	<b>2,13,30,787</b>
<b>Government of Central Provinces and Berar.</b>					
Civil Deposits . . . . .	1,12,07,209	3,81,15,267	4,93,22,476	3,60,22,480	1,32,99,998
Other Accounts (a) . . . . .	5,03,179	2,12,267	7,15,446	2,74,906	4,40,540
<b>Total Government of Central Provinces and Berar . . . . .</b>	<b>1,17,10,388</b>	<b>3,83,27,534</b>	<b>5,00,37,922</b>	<b>3,62,97,386</b>	<b>1,37,40,536</b>
<b>Government of Assam.</b>					
Civil Deposits . . . . .	(b) 55,28,578	1,71,91,803	2,27,20,381	1,74,43,903	52,76,478
Other Accounts (a) . . . . .	(b) 26,320	1,13,184	1,39,504	1,25,018	14,486
<b>Total Government of Assam . . . . .</b>	<b>55,54,898</b>	<b>1,73,04,987</b>	<b>2,28,59,885</b>	<b>1,75,68,921</b>	<b>52,90,964</b>
<b>Government of North-West Frontier Province.</b>					
Civil Deposits . . . . .	58,12,428	1,16,23,721	1,74,36,149	1,16,65,761	57,70,388
Other Accounts (a) . . . . .	6,08,915	56,401	6,65,316	63,496	6,01,820
<b>Total Government of North-West Frontier Province . . . . .</b>	<b>64,21,343</b>	<b>1,16,80,122</b>	<b>1,81,01,465</b>	<b>1,17,29,257</b>	<b>63,72,208</b>
<b>Government of Orissa.</b>					
Civil Deposits . . . . .	20,90,541	1,29,64,407	1,59,54,948	1,23,08,570	56,46,378
Other Accounts (a) . . . . .	(b) 36,41,283	1,63,510	38,04,793	91,482	37,13,311
<b>Total Government of Orissa . . . . .</b>	<b>66,31,824</b>	<b>1,31,27,917</b>	<b>1,97,59,741</b>	<b>1,24,00,052</b>	<b>73,59,689</b>
<b>Government of Sind.</b>					
Civil Deposits . . . . .	(b) 1,70,74,537	9,66,32,898	11,37,07,435	10,02,63,544	1,34,43,891
Other Accounts (a) . . . . .	(b) 68,746	2,40,914	3,09,660	2,57,815	51,845
<b>Total Government of Sind . . . . .</b>	<b>1,71,43,283</b>	<b>9,68,73,812</b>	<b>11,40,17,095</b>	<b>10,05,21,359</b>	<b>1,34,95,736</b>

(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.

**Exchange on Remittance Accounts.**

The actual procedure for the allocation between different heads of exchange, gains or losses, is as follows. All exchange arising in respect of remittance transactions with England is brought to account in the first instance under the deposit head "Exchange on Remittance Accounts" in the Central Government accounts. Exchange is then calculated in respect of all revenue and capital transactions in England of the Central Government and all English transactions of Provincial Governments including those relating to debt, deposit, etc., heads. These calculations are made monthly and are based on the average of the

Calcutta daily market rate for telegraphic transfers on London which is taken as the standard for effecting remittances to England to meet expenditure in that country. The adjustments on account of exchange in respect of the revenue and capital transactions are distributed over the respective heads of revenue and expenditure in the Central and Provincial Accounts and that in respect of the debt head transactions of Provincial Governments is taken to the head "XLVI—Miscellaneous". The balance remaining under the deposit head after these transfers are made, is transferred at the end of each year to the revenue account of the Central Government as a miscellaneous item of revenue or expenditure (see Account No. 81).

**No. 108.—ACCOUNT OF EXCHANGE ON REMITTANCE ACCOUNTS for the year ended 31st March 1946.**

		Credits.	Debits.
		Rs.	Rs.
<b>A.—Gain or Loss by Exchange on :—</b>			
Remittances through Reserve Bank . . . . .		30,908	..
Iran Bills . . . . .		..	49,772
Postal and Money Order transactions . . . . .		11,82,963	..
Miscellaneous . . . . .		7,09,475	..
	<b>TOTAL</b>	19,23,346	49,772
<b>Net Gain by exchange during the year . . . . .</b>		<b>18,73,574</b>	<b>..</b>
<b>B.—Loss by Exchange in respect of Sterling transactions transferred to :—</b>			
<b>CENTRAL GOVERNMENT—</b>			
	<b>Rs.</b>		
Railways . . . . .	{ Capital . . . . . 2,10,936 Revenue . . . . . 19,681		
Defence Services (Revenue) . . . . .		6,14,009	
Posts and Telegraphs . . . . .	{ Capital . . . . . 5,014 Revenue . . . . . 3,281		
Irrigation (Revenue) . . . . .		478	
Lighthouses and Lightships (Revenues) . . . . .		10	
Other transactions . . . . .	{ Capital . . . . . 2,26,784 Revenue . . . . . 67,474		
<b>PROVINCIAL GOVERNMENTS—</b>			
Irrigation . . . . .	{ Capital . . . . . 147 Revenue . . . . . 661		
Electricity Schemes . . . . .	{ Capital . . . . . 1,731 Revenue . . . . . 72		
Other transactions . . . . .	{ Capital . . . . . 121 Revenue . . . . . 41,459		
	<b>Total loss transferred</b>	11,91,938	..
<b>Total credits brought to account under this head during the year . . . . .</b>		<b>30,65,512</b>	<b>..</b>
<b>C.—Net Gain by Exchange transferred to the head "XLVI.—Miscellaneous", vide Account No. 81</b>		<b>—30,65,512</b>	<b>..</b>
<b>Balance on 31st March 1946 . . . . .</b>		<b>..</b>	<b>..</b>

## Section Q.—Loans and advances by the Central Government.

This Section records transactions connected with the advances to Provincial Governments and the Coorg Administration, advances to Crown Representative for loans to Indian States and loans and advances granted by the Central Government to local funds, etc. Loans granted by the Central Government to Government servants for house-building, purchase of motor conveyances and similar purposes, are also brought to account in this Section.

The grant to Government servants for 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. 109.—ACCOUNT of LOANS and ADVANCES by the CENTRAL GOVERNMENT showing the amounts ADVANCED and REPAID during the year ended 31st March 1946 and the BALANCES of such LOANS, etc., at the commencement and close of the year.

	Balance on 1st April 1945	Amount advanced during the year	Total	Amount repaid during the year	Balance on 31st March 1946	Amount of Interest received and credited to Revenue (See Account Nos. 41 and 41-A)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Advances to Provincial Governments . . . . .	63,65,64,668	2,93,27,355	66,58,92,023	14,45,71,754	52,13,20,269	2,26,43,503
Advances to Crown Representative—						
Loans to Indian States . . . . .	(a) 49,802	..	49,802	16,377	33,425	1,295
Loans to Notabilities . . . . .	58,955	3,500	62,455	3,566	58,889	2,890
Other Advances . . . . .	13,74,288	6,39,164	20,13,452	5,84,417	14,29,035	27,315
Total . . . . .	14,83,045	6,42,664	21,25,709	6,04,360	15,21,349	31,500
Loans to Indian States . . . . .	(a) 2,40,16,811	22,500	2,40,39,311	1,86,80,616	53,58,695	1,60,417
Loans to Local Funds, etc.—						
Loans to Major Port Trusts and Port Funds . . . . .	(a) 5,43,84,104	..	5,43,84,104	28,92,195	5,14,91,909	22,69,658
Loans to Municipalities . . . . .	(a) 58,76,590	31,57,900	90,33,590	1,68,111	88,65,479	1,55,516
Regimental and other Loans . . . . .	3,61,40,354	1,55,04,000	5,16,44,354	5,06,65,540	9,78,514	15,57,045
Loans to District and Other Local Fund Committees . . . . .	59,20,383	73,000	59,93,383	81,020	59,12,363	2,28,006
Loans to Landholders and other Notabilities . . . . .	17,545	..	17,545	17,064	481	1,406
Advances to Cultivators . . . . .	14,73,599	4,10,345	18,83,944	4,52,408	14,37,536	34,742
Advances under Special Laws . . . . .	47,80,234	13,03,000	60,83,234	73,745	60,19,489	2,19,173
Miscellaneous Loans and Advances . . . . .	69,94,527	42,584	70,27,111	1,05,275	69,21,836	2,85,909
Total . . . . .	11,55,93,336	2,04,89,929	13,60,83,265	5,44,55,658	8,16,27,607	47,51,545
Loans to Government Servants—						
House Building Advances . . . . .	951	67	1,018	3,312	—2,294	4,550
Advances for the purchase of motor conveyances . . . . .	28,566	17,031	45,597	28,351	17,246	1,109
Advances for the purchase of other conveyances . . . . .	(a) 8,14,303	6,83,867	14,98,170	10,23,634	4,59,536	24,494
Passage Advances . . . . .	28,747	14,563	43,310	26,078	17,232	548
Other Advances . . . . .	1,366	1,020	2,386	1,576	810	1,003
Total . . . . .	8,73,933	7,16,548	15,90,481	10,97,051	4,92,530	31,704
<b>GRAND TOTAL . . . . .</b>	<b>77,85,31,783</b>	<b>5,11,98,996</b>	<b>82,97,30,789</b>	<b>21,94,10,339</b>	<b>61,03,20,450</b>	<b>2,76,18,669</b>

(a) Differs from last year's closing balance by reason of correction since made.

**Section R.—Loans and Advances by Provincial Governments.**

This Section records the transactions connected with the loans and advances granted by Provincial Governments to local bodies, cultivators, etc. Loans to Government servants of Provincial Governments for house building and purchase of conveyances, etc., which carry interest at the prescribed rates, are also brought to account in this Section. Loans and Advances granted by the Government of Coorg are shown in this Section for the sake of convenience.

No. 110.—ACCOUNT of LOANS and ADVANCES by PROVINCIAL GOVERNMENTS showing the amounts ADVANCED and REPAYED during the year ended 31st March 1946 and the Balances of such LOANS, etc. at the commencement and close of the year.

	Balance, 1st April 1945	Amount Advanced	Total	Amount Repaid	Balance, 31st March 1946	Amount of Interest received and credited to Revenue (See Account No. 41)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Government of Coorg.</b>						
Loans to Municipalities, Port Funds, etc.—						
Advances to Cultivators . . . . .	17,300	..	17,300	11,944	5,446	504
<b>Government of Madras.</b>						
Loans to Municipalities, Port Funds, etc.—						
Loans to Presidency Corporations, Port Trusts and other Port Funds	1,36,99,078	27,93,700	1,64,92,778	8,71,583	1,56,21,195	5,33,608
Loans to Municipalities . . . . .	1,47,94,806	2,51,925	1,50,46,731	11,45,290	1,39,01,441	5,97,277
Loans to District and other Local Fund Committees . . . . .	30,45,713	40,500	30,86,213	2,85,364	28,00,849	1,27,199
Advances to Cultivators . . . . .	1,24,97,473	82,01,322	2,07,88,795	46,84,074	1,61,04,721	4,06,980
Advances under Special Laws . . . . .	(a)73,411	..	73,411	23,524	49,887	4,652
Loans to Local Boards for Railway Construction . . . . .	6,85,470	..	6,85,470	62,664	6,22,806	31,824
Miscellaneous Loans and Advances . . . . .	46,27,299	29,42,434	75,69,733	41,23,866	34,45,867	1,68,391
<b>Total</b> . . . . .	<b>4,94,23,250</b>	<b>1,43,19,881</b>	<b>6,37,43,131</b>	<b>1,11,96,365</b>	<b>5,25,46,766</b>	<b>18,69,931</b>
<b>Loans to Government Servants—</b>						
Advances for purchase of Motor Con- veyances	27,466	42,811	70,277	29,531	40,746	225
Advances for purchase of Other Con- veyances . . . . .	(a)1,376	5,557	6,933	5,444	1,489	15
Passage Advances . . . . .	1,587	1,408	2,995	1,331	1,664	..
Other Advances . . . . .	581	..	581	415	166	..
<b>Total</b> . . . . .	<b>31,010</b>	<b>49,776</b>	<b>80,786</b>	<b>36,721</b>	<b>44,065</b>	<b>360</b>
<b>Total Government of Madras</b> . . . . .	<b>4,94,54,260</b>	<b>1,43,09,655</b>	<b>6,38,23,917</b>	<b>1,12,33,086</b>	<b>5,25,90,831</b>	<b>18,70,291</b>

(a) Differs from last year's closing balance by reason of correction since made.

N. to V.— Debt, Deposits, Advances, etc.

NO. 110.—ACCOUNT of LOANS and ADVANCES by PROVINCIAL GOVERNMENTS showing the amounts ADVANCED and REPAYED during the year ended 31st March 1946 and the Balances of such LOANS, etc. at the commencement and close of the year—*contd.*

	Balance, 1st April 1945	Amount Advanced	Total	Amount Repaid	Balance, 31st March 1946	Amount of interest received and credited to Revenue (See Account No. 41)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Government of Bombay.</b>						
Loans to Municipalities, Port Funds, etc.—						
Loans to Presidency Corporations, Port Trusts and Other Port Funds	10,53,41,917	..	10,53,41,917	66,46,897	9,86,95,020	46,84,550
Loans to Municipalities . . . . .	21,38,349	25,600	21,63,349	9,01,226	12,62,123	1,09,775
Loans to District and other Local Fund Committees . . . . .	7,097	81,713	88,810	17,428	71,352	497
Loans to Land-holders and other Notabilities . . . . .	1,58,425	..	1,58,425	16,193	1,42,232	8,713
Advances to Cultivators . . . . .	59,95,531	35,37,522	95,33,053	29,59,827	65,73,226	4,13,339
Miscellaneous Loans and Advances	(a) 19,55,666	3,02,079	22,57,745	3,69,532	18,88,213	10,064
<b>Total</b>	<b>11,55,96,985</b>	<b>39,46,314</b>	<b>11,95,43,299</b>	<b>1,09,11,103</b>	<b>10,86,32,196</b>	<b>52,26,938</b>
<b>Loans to Government Servants—</b>						
House Building Advances . . . . .	5,917	3,646	9,563	3,179	6,384	384
Advances for purchase of Motor Conveyances . . . . .	35,208	43,821	79,029	33,880	45,149	932
Advances for purchase of Other Conveyances . . . . .	(a) 8,737	14,111	22,848	16,909	5,939	404
Passage Advances . . . . .	23	6,804	6,827	1,956	4,871	24
Other Advances . . . . .	442	..	442	377	65	..
<b>Total</b>	<b>50,327</b>	<b>68,382</b>	<b>1,18,709</b>	<b>56,301</b>	<b>62,468</b>	<b>1,744</b>
<b>Total Government of Bombay</b>	<b>11,56,47,312</b>	<b>40,14,696</b>	<b>11,96,62,008</b>	<b>1,09,67,404</b>	<b>10,86,94,664</b>	<b>52,28,682</b>
<b>Government of Bengal.</b>						
Loans to Municipalities, Port Funds, etc.—						
Loans to Presidency Corporations, Port Trusts and other Port Funds	76,23,123	33,67,000	1,09,90,123	76,23,123	33,67,000	73,324
Loans to Municipalities . . . . .	35,43,647	7,10,331	42,53,978	3,24,891	39,29,087	96,119
Loans to District and other Local Fund Committees . . . . .	20,21,832	20,000	20,41,832	2,32,317	18,09,515	41,860
Loans to Land-holders and other Notabilities . . . . .	9,28,895	..	9,28,895	63,745	8,65,150	32,620
Advances to Cultivators . . . . .	2,39,19,194	48,59,171	2,87,78,365	70,25,293	2,17,53,072	10,13,980
Advances under Special Laws . . . . .	1,19,184	26,087	1,45,271	32,116	1,13,155	11,211
Miscellaneous Loans and Advances . . . . .	(a) 82,79,983	47,15,499	1,29,95,482	26,06,436	1,03,89,046	2,61,462
<b>Total</b>	<b>4,64,35,858</b>	<b>1,36,98,088</b>	<b>6,01,33,946</b>	<b>1,79,07,921</b>	<b>4,22,26,025</b>	<b>15,30,576</b>
<b>Loans to Government Servants—</b>						
House Building Advances . . . . .	35,488	14,624	50,112	16,412	33,700	4,459
Advances for purchase of Motor Conveyances . . . . .	26,436	51,730	78,166	27,312	50,854	1,124
Advances for purchase of Other Conveyances . . . . .	3,454	728	4,182	1,213	2,969	2
Passage Advances . . . . .	2,498	2,196	4,694	1,899	2,795	..
Other Advances . . . . .	215	840	1,055	341	714	..
<b>Total</b>	<b>68,991</b>	<b>70,118</b>	<b>1,38,209</b>	<b>47,177</b>	<b>91,032</b>	<b>5,585</b>
<b>Total Government of Bengal</b>	<b>4,65,03,949</b>	<b>1,37,68,206</b>	<b>6,02,72,155</b>	<b>1,79,55,098</b>	<b>4,23,17,057</b>	<b>15,36,161</b>

(a) Differs from last year's closing balance by reason of correction since made.

No. 110.—ACCOUNT of LOANS and ADVANCES by PROVINCIAL GOVERNMENTS showing the amounts ADVANCED and REPAYED during the year ended 31st March 1946 and the Balances of such LOANS, etc. at the commencement and close of the year—*contd.*

	Balance, 1st April 1945	Amount Advanced	Total	Amount Repaid	Balance, 31st March 1946	Amount of Interest received and credited to Revenue (See Account No. 41)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Government of United Provinces.</b>						
<b>Loans to Municipalities, Port Funds, etc.—</b>						
Loans to Municipalities . . . . .	(a) 2,10,04,938	9,29,303	2,19,34,241	10,76,063	2,08,58,178	5,95,343
Loans to District and other Local Fund Committees . . . . .	(a) 6,78,133	52,150	7,30,283	72	7,30,211	22,895
Advances to Cultivators . . . . .	(a) 22,82,158	20,03,777	42,85,935	11,79,169	31,06,766	1,09,133
Advances under Special Laws . . . . .	(a) 1,91,03,999	56,62,341	2,47,66,340	18,30,020	2,29,36,320	11,70,156
Miscellaneous Loans and Advances	2,93,609	10,500	3,04,109	96,162	2,07,947	79,304
<b>Total</b> . . . . .	<b>4,33,62,837</b>	<b>86,58,071</b>	<b>5,20,20,908</b>	<b>41,81,486</b>	<b>4,78,39,422</b>	<b>19,76,831</b>
<b>Loans to Government Servants—</b>						
House Building Advances . . . . .	28,715	4,396	33,111	18,270	14,841	26,715
Advances for purchase of Motor Con- veyances . . . . .	31,430	26,140	57,570	23,708	33,862	989
Advances for purchase of other Con- veyances . . . . .	6,847	4,062	10,909	6,853	4,056	217
Passage Advances . . . . .	..	1,680	1,680	..	1,680	..
<b>Total</b> . . . . .	<b>66,992</b>	<b>36,278</b>	<b>1,03,270</b>	<b>48,831</b>	<b>54,439</b>	<b>27,921</b>
<b>TOTAL GOVERNMENT OF UNITED PROVIN- CES.</b>	<b>4,34,29,829</b>	<b>86,94,349</b>	<b>5,21,24,178</b>	<b>42,30,317</b>	<b>4,78,93,861</b>	<b>20,04,762</b>
<b>Government of Punjab.</b>						
<b>Loans to Municipalities, Port Funds, etc.—</b>						
Loans to Municipalities . . . . .	71,27,437	10,29,000	81,56,437	2,76,352	78,80,085	2,45,148
Loans to District and other Local Fund Committees . . . . .	16,500	..	16,500	900	15,600	738
Loans to Land-holders and other Notabilities . . . . .	1,10,214	..	1,10,214	67,714	42,500	6,828
Advances to Cultivators . . . . .	(a) 38,41,008	81,773	39,22,781	17,47,015	21,75,766	2,52,784
Miscellaneous Loans and Advances . . . . .	2,91,365	52,001	3,43,336	84,846	2,58,520	14,572
<b>Total</b> . . . . .	<b>1,13,86,524</b>	<b>11,62,774</b>	<b>1,25,49,298</b>	<b>21,76,827</b>	<b>1,03,72,471</b>	<b>5,20,270</b>
<b>Loans to Government Servants—</b>						
House Building Advances . . . . .	44,800	9,389	54,189	22,175	32,014	3,503
Advances for purchase of Motor Con- veyances . . . . .	47,729	24,009	71,738	28,003	43,735	785
Advances for purchase of Other Conveyances . . . . .	3,348	6,885	10,233	5,620	4,613	29
Passage Advances . . . . .	1,000	1,000	2,000	924	1,076	..
Other Advances . . . . .	10	..	10	10	..	..
<b>Total</b> . . . . .	<b>96,887</b>	<b>41,283</b>	<b>1,38,170</b>	<b>56,732</b>	<b>81,438</b>	<b>4,317</b>
<b>TOTAL GOVERNMENT OF PUNJAB</b> . . . . .	<b>1,14,83,411</b>	<b>12,04,057</b>	<b>1,26,87,468</b>	<b>22,33,559</b>	<b>1,04,55,909</b>	<b>5,24,587</b>

(a) Differs from last year's closing balance by reason of correction since made.

No. 110.—ACCOUNT of LOANS and ADVANCES by PROVINCIAL GOVERNMENTS showing the amounts ADVANCED and REPAYED during the year ended 31st March 1946 and the Balances of such LOANS, etc. at the commencement and close of the year—*contd.*

	Balance, 1st April 1945	Amount Advanced	Total	Amount Repaid	Balance, 31st March 1946	Amount of Interest received and credited to Revenue (See Account No. 41)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Government of Bihar.</b>						
Loans to Municipalities, Port Funds, etc.—						
Loans to Municipalities . . . .	(a) 14,14,484	2,07,802	16,22,286	1,95,645	14,26,641	1,14,183
Loans to District and other Local Fund Committees . . . . .	49,98,407	15,000	50,13,407	4,80,401	45,33,006	1,90,376
Loans to Land-holders and other Notabilities . . . . .	2,956	..	2,956	296	2,660	185
Advances to Cultivators . . . .	(a) 37,78,838	1,90,080	39,68,918	4,95,628	34,73,290	1,37,608
Advances under Special Laws . .	7,75,756	1,421	7,77,177	2,27,818	5,49,359	46,054
Miscellaneous Loans and Advances .	(a) 65,459	1,03,626	1,69,085	88,447	80,638	1,008
<b>Total</b> . . . . .	<b>1,10,35,900</b>	<b>5,17,929</b>	<b>1,15,53,829</b>	<b>14,88,235</b>	<b>1,00,66,594</b>	<b>4,89,414</b>
<b>Loans to Government Servants—</b>						
House Building Advances . . . .	(a) 23,383	3,896	27,279	16,766	10,513	1,651
Advances for purchase of Motor Con- veyances . . . . .	3,817	24,595	28,412	7,274	21,138	1,098
Advances for purchase of Other Conveyances . . . . .	118	312	430	418	12	14
Passage Advances . . . . .	2,626	..	2,626	1,853	773	335
Other Advances . . . . .	220	..	220	417	(b)—197	366
<b>Total</b> . . . . .	<b>30,164</b>	<b>28,803</b>	<b>58,967</b>	<b>26,728</b>	<b>32,239</b>	<b>3,464</b>
<b>Total Government of Bihar</b> . .	<b>1,10,66,064</b>	<b>5,46,732</b>	<b>1,16,12,796</b>	<b>15,14,963</b>	<b>1,00,97,833</b>	<b>4,92,878</b>
<b>Government of Central Provinces and Berar.</b>						
Loans to Municipalities, Port Funds, etc.—						
Loans to Municipalities . . . .	48,32,168	15,50,000	63,82,168	4,29,832	59,52,336	2,09,842
Loans to District and other Local Fund Committees . . . . .	1,67,396	..	1,67,396	5,015	1,62,381	5,859
Loans to Land-holders and other Notabilities . . . . .	7,14,960	..	7,14,960	80,022	6,34,938	32,980
Advances to Cultivators . . . .	57,19,634	44,91,117	1,02,10,751	46,82,770	55,47,981	2,00,747
Miscellaneous Loans and Advances .	13,28,509	10,29,933	23,58,442	16,10,935	7,47,507	7,553
<b>Total</b> . . . . .	<b>1,27,62,667</b>	<b>70,71,050</b>	<b>1,98,33,717</b>	<b>67,88,574</b>	<b>1,30,45,143</b>	<b>4,56,981</b>
<b>Loans to Government Servants—</b>						
House Building Advances . . . .	8,711	180	8,891	6,736	2,155	4,032
Advances for purchase of Motor Con- veyances . . . . .	..	23,585	23,585	6,431	17,154	..
Advances for purchase of Other Conveyances . . . . .	225	3,317	3,542	576	2,966	3
Passage Advances . . . . .	2,105	..	2,105	1,108	997	812
<b>Total</b> . . . . .	<b>11,041</b>	<b>27,082</b>	<b>38,123</b>	<b>14,851</b>	<b>23,272</b>	<b>4,847</b>
<b>Total Government of Central Provinces and Berar</b> . . . . .	<b>1,27,73,708</b>	<b>70,98,132</b>	<b>1,98,71,840</b>	<b>68,03,425</b>	<b>1,30,68,415</b>	<b>4,61,828</b>

(a) Differs from last year's closing balance by reason of correction since made.

(b) The minus balance is due to a misclassification which has been rectified in the accounts for 1946-47.



No. 110.—ACCOUNT of LOANS and ADVANCES by PROVINCIAL GOVERNMENTS showing the amounts ADVANCED and REPAID during the year ended 31st March 1946 and the Balances of such LOANS, etc. at the commencement and close of the year—*contd.*

	Balance, 1st April 1945	Amount Advanced	Total	Amount Repaid	Balance, 31st March 1946	Amount of interest received and credited to Revenue (See Account No. 41)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Government of Assam.</b>						
<b>Loans to Municipalities, Port Funds, etc.—</b>						
Loans to Municipalities . . . .	1,22,417	..	1,22,417	12,619	1,09,798	5,753
Loans to District and other Local Fund Committees . . . .	1,05,052	..	1,05,052	10,736	94,316	4,414
Loans to Land-holders and other Notabilities . . . .	(a)225	..	225	225	..	..
Advances to Cultivators . . . .	(a)3,18,711	17,621	3,36,332	29,349	3,06,983	15,184
Miscellaneous Loans and Advances .	65,961	300	66,261	72,014	(b)–5,753	2,366
<b>Total</b> . . . . .	6,12,366	17,921	6,30,287	1,24,943	5,05,344	27,717
<b>Loans to Government Servants—</b>						
House Building Advances . . . .	(a) 2,02,767	44,758	2,47,525	59,183	1,88,342	8,090
Advances for purchase of Motor Cars	31,722	14,015	45,737	22,803	22,934	1,989
Advances for purchase of Other Conveyances . . . .	(a)10,355	10,349	20,704	8,399	12,305	238
Other Advances . . . .	7,244	1,108	8,352	4,408	3,944	..
<b>Total</b> . . . . .	2,52,088	70,230	3,22,318	94,793	2,27,525	10,317
<b>Total Government of Assam</b> . . . .	8,64,454	88,151	9,52,605	2,19,736	7,32,869	38,034
<b>Government of North-West Frontier Province</b>						
<b>Loans to Municipalities, Port Funds, etc.—</b>						
Loans to Municipalities . . . .	7,57,260	..	7,57,260	5,64,348	1,92,912	..
Loans to Land-holders and other Notabilities . . . .	69,621	..	69,621	25,966	43,655	2,542
Advances to Cultivators . . . .	16,04,319	4,02,330	20,06,649	2,92,705	17,13,944	17,561
Miscellaneous Loans and Advances .	3,13,107	..	3,13,107	9,585	3,03,522	17,678
<b>Total</b> . . . . .	27,44,307	4,02,330	31,46,637	8,92,604	22,54,033	37,781
<b>Loans to Government Servants—</b>						
House Building Advances . . . .	4,541	2,232	6,773	3,984	2,789	1,413
Advances for purchase of Motor Conveyances . . . .	7,977	2,400	10,377	7,667	2,710	649
Passage Advances . . . .	..	1,368	1,368	..	1,368	..
<b>Total</b> . . . . .	12,518	6,000	18,518	11,651	6,867	2,062
<b>Total Government of North-West Frontier Province</b> . . . . .	27,56,825	4,08,330	31,65,155	9,04,255	22,60,900	39,843

(a) Defers from last year's closing balance by reason of correction since made.

(b) The minus balance is due to an erroneous adjustment of Rs. 65,000 which has been rectified in the account for 1946-47.

H. to V.—Debt, Deposits, Advances, etc.

No. 110.—ACCOUNT of LOANS and ADVANCES by PROVINCIAL GOVERNMENTS showing the amounts ADVANCED and REPAYD during the year ended 31st March 1946 and the Balances of such LOANS, etc. at the commencement and close of the year—concl'd.

	Balance, 1st April 1945	Amount Advanced	Total	Amount Repaid	Balance, 31st March 1946	Amount of interest received and credited to Revenue (See Account No. 41)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Government of Orissa.</b>						
Loans to Municipalities, Port Funds, etc.—						
Loans to Municipalities . . . . .	52,948	..	52,948	7,909	45,039	2,129
Loans to District and other Local Fund Committees . . . . .	1,86,998	..	1,86,998	42,334	1,44,664	6,800
Advances to Cultivators . . . . .	33,66,189	36,71,336	70,37,525	12,03,561	58,33,964	55,408
Advances under Special Laws . . . . .	775	..	775	50	725	19
Miscellaneous Loans and Advances	5,16,184	30,78,884	35,95,068	1,70,604	34,24,464	67,711
<b>Total . . . . .</b>	<b>41,23,094</b>	<b>67,50,220</b>	<b>1,08,73,314</b>	<b>14,24,458</b>	<b>94,48,856</b>	<b>1,32,067</b>
<b>Loans to Government Servants—</b>						
House Building Advances . . . . .	9,058	8,268	17,326	5,126	12,200	1,140
Advances for the purchase of motor conveyances . . . . .	..	2,412	2,412	201	2,211	..
Advances for purchase of other Conveyances . . . . .	1,144	1,842	2,986	2,502	484	41
<b>Total . . . . .</b>	<b>10,202</b>	<b>12,522</b>	<b>22,724</b>	<b>7,829</b>	<b>14,895</b>	<b>1,181</b>
<b>Total Government of Orissa . . . . .</b>	<b>41,33,296</b>	<b>67,62,742</b>	<b>1,08,96,038</b>	<b>14,32,287</b>	<b>94,63,751</b>	<b>1,33,248</b>
<b>Government of Sind.</b>						
Loans to Municipalities, Port Funds, etc.—						
Loans to Municipalities . . . . .	1,04,776	4,00,000	5,04,776	4,01,275	1,03,501	6,338
Advances to Cultivators . . . . .	13,70,826	1,37,358	15,08,184	6,54,783	8,53,401	1,38,870
Miscellaneous Loans and Advances . . . . .	3,22,867	400	3,23,267	52,950	2,70,317	27,226
<b>Total . . . . .</b>	<b>17,98,469</b>	<b>5,37,758</b>	<b>23,36,227</b>	<b>11,09,008</b>	<b>12,27,219</b>	<b>1,72,434</b>
<b>Loans to Government Servants—</b>						
House Building Advances . . . . .	1,802	100	1,902	1,178	724	92
Advances for purchase of motor conveyances . . . . .	9,041	16,986	26,027	8,441	17,586	317
Advances for purchase of other conveyances . . . . .	56,581	15,650	72,231	32,028	40,203	869
Passage Advances . . . . .	..	1,980	1,980	..	1,980	..
<b>Total . . . . .</b>	<b>67,424</b>	<b>34,716</b>	<b>1,02,140</b>	<b>41,647</b>	<b>60,493</b>	<b>1,278</b>
<b>Total Government of Sind . . . . .</b>	<b>18,65,893</b>	<b>5,72,474</b>	<b>24,38,367</b>	<b>11,50,655</b>	<b>12,87,712</b>	<b>1,73,712</b>

## Section S.—Remittances.

## Remittances between England and India.

The transactions brought to account under this head are classified under the following minor heads :—

- (i) Revenue Receipts.
- (ii) Capital Receipts.
- (iii) Expenditure on Revenue Account.
- (iv) Capital expenditure outside the Revenue Account.
- (v) Net disbursements on behalf of Coorg Administration.
- (vi) Net disbursements on behalf of Railways.
- (vii) Net disbursements on behalf of Provincial Governments.
- (viii) Remittance : Miscellaneous Accounts between England and India.

2. Prior to 1st April 1937, all transactions in England falling under the heads (i) to (vii) of the Central Government and Provincial Governments were adjusted as far as possible under final heads in the Central and Provincial Sections of the Home Accounts. This procedure has been changed from 1st April 1937 and all English transactions of the Central Government and of the Provinces with the exception of those representing genuine sterling liabilities or assets are now passed on to India through the Remittance Account to be brought to account along with similar transactions in this country. These transactions are shown in lump under the respective heads in Account No. 111.

3. The transactions under (viii) "Miscellaneous Accounts between England and India" fall into two classes :—

- (i) Transactions put through by the agency of Government on behalf of third parties, chiefly, His Majesty's Imperial Government, involving cash recoveries from or cash payments to them against corresponding payments or

receipts in India on their behalf, such as recoverable expenditure incurred in India on account of the War Office or the Admiralty and expenditure incurred in England on behalf of Local Funds, Indian States, etc.

- (ii) Transactions which require final adjustment in the Indian Accounts. Such transactions mostly appear in the High Commissioner's accounts. With the gradual extension of the functions of the High Commissioner as agent to the Government of India, the number of transactions of this nature in the Secretary of State's accounts has been gradually diminishing.

The details of transactions falling under classes (i) and (ii) are given in Account No. 111. The various descriptive heads under which these transactions are shown indicate their nature.

4. As explained in paragraph 3 of the explanatory note on page 264 all transactions in England relating to the Defence Services were passed on to India under the old main heads I/1 to XII/12. In accordance however with the financial arrangement reached with His Majesty's Government in connection with the present war, the entire receipts and charges relating to the Defence Services, including the amounts under the above heads passed on to India, with the exception of transactions adjustable under the head "War measures chargeable to Indian revenues" are now transferred to His Majesty's Government through Outward Account Current with the Secretary of State for India and are included in the total amounts shown against the head "Remittance—Miscellaneous Accounts between England and India—Defence Services".

No. 111.—ABSTRACT STATEMENT showing in respect of Remittances between ENGLAND and INDIA the transactions during the year ended 31st March 1946 and the BALANCE unadjusted at the commencement and close of the year.

	UNADJUSTED BALANCES		TRANSACTIONS IN 1945-46				UNADJUSTED BALANCES	
	1ST APRIL 1945		INDIA		ENGLAND		31ST MARCH 1946	
	Debits	Credits	Debits (Payments)	Credits (Receipts)	Debits (Payments)	Credits (Receipts)	Debits	Credits
<b>A.—ACCOUNTS WITH THE SECRETARY OF STATE FOR INDIA.</b>	£	£	£	£	£	£	£	£
<b>I—Items adjustable in India—</b>								
Revenue and Expenditure met from Revenue—								
Civil . . . . .	..	..	9,31,524	2,568,476	2,617,120	931,524	53,644	..
Posts and Telegraphs . . . . .	..	..	..	79,798	79,798	..	..	..
Defence Services . . . . .	..	..	2,066,259	6,220,774	6,220,774	2,066,259	..	..
Capital Accounts outside the Revenue Account—								
Civil . . . . .	..	..	..	..	..	..	..	..
Defence Services . . . . .	..	..	..	43,622	43,622	..	..	..
Net Disbursement on behalf of the Coorg Administration . . . . .	..	..	..	267	267	..	..	..
Net Disbursements on behalf of Railways . . . . .	..	..	..	2,462,023	2,462,023	..	..	..
<b>TOTAL I—Items adjustable in India—carried over</b>	..	..	2,997,783	11,369,360	11,423,604	2,997,783	53,644	..

No. 111.—ABSTRACT STATEMENT showing in respect of Remittances between ENGLAND and INDIA the transactions during the year ended 31st March 1946 and the BALANCES unadjusted at the commencement and close of the year—*contd.*

	UNADJUSTED BALANCES		TRANSACTIONS IN 1945-46.				UNADJUSTED BALANCES	
	1ST APRIL 1945		INDIA		ENGLAND		31ST MARCH 1946	
	Debits	Credits	Debits (Payments)	Credits (Receipts)	Debits (Payments)	Credits (Receipts)	Debits	Credits
	£	£	£	£	£	£	£	£
Brought forward . . . . .	..	..	2,997,783	11,369,860	11,423,804	2,997,783	53,644	..
<b>A.—ACCOUNTS WITH THE SECRETARY OF STATE FOR INDIA—<i>contd.</i></b>								
<b>Items adjustable in India—<i>contd.</i></b>								
Net Disbursements on behalf of Provincial Governments—								
Government of Madras . . . . .	..	..	..	20,558	20,558	..	..	..
Government of Bombay . . . . .	..	..	..	21,427	21,427	..	..	..
Government of Bengal . . . . .	..	..	..	26,810	26,810	..	..	..
Government of United Provinces . . . . .	..	..	..	16,811	16,811	..	..	..
Government of Punjab . . . . .	..	..	..	33,145	33,145	..	..	..
Government of Bihar . . . . .	..	..	..	9,835	9,835	..	..	..
Government of Central Provinces and Berar . . . . .	..	..	..	5,907	5,907	..	..	..
Government of Assam . . . . .	..	..	..	6,293	6,293	..	..	..
Government of North-West Frontier Province . . . . .	..	..	..	3,077	3,077	..	..	..
Government of Orissa . . . . .	..	..	..	..	..	..	..	..
Government of Sind . . . . .	..	..	..	671	671	..	..	..
<b>TOTAL</b> . . . . .	..	..	2,997,783	11,514,492	11,568,136	2,997,783	53,644	..
<b>Remittance: Miscellaneous Accounts between England &amp; India—</b>								
Postal and Money Order Transactions with Colonial Administrations . . . . .	..	..	820,110	..	..	820,110	..	..
Capital Outlay on Schemes Connected with the war . . . . .	..	..	..	202,118	196,046	..	..	5,663
Purchase of Food Grains . . . . .	..	..	409	—1,643	12,434	..	14,077	..
Purchases of Milk Products . . . . .	..	..	..	..	..	..	..	..
Payments authorised on I.A.F.A. 602 . . . . .	..	..	..	2,151	2,151	..	..	..
Encashment of Indian Post Office Cash Certificates . . . . .	748	..	..	4,778	4,030	..	..	..
Purchases in the U. S. A. and Dominions, etc. . . . .	6,638	..	..	34,208,373	34,193,771	..	..	7,964
Exchange Adjustments on Remittance Transactions . . . . .	..	..	1	..	..	1	..	..
<b>Miscellaneous—</b>								
Civil . . . . .	..	433	138,168	168,505	171,838	138,631	2,437	..
Defence Services . . . . .	..	1,31,803	79,737	739,963	885,196	97,181	..	4,014
<b>TOTAL—Miscellaneous Accounts between England and India</b>	7,386	132,236	1,038,425	35,324,245	35,465,466	1,055,923	16,514	17,641
<b>TOTAL—Items adjustable in India—<i>carried over</i></b> . . . . .	7,386	132,236	4,036,208	46,838,737	47,033,602	4,053,706	70,158	17,641

No. 111.—ABSTRACT STATEMENT showing in respect of Remittances between ENGLAND and INDIA the transactions during the year ended 31st March 1946 and the BALANCES unadjusted at the commencement and close of the year—*contd.*

	UNADJUSTED BALANCES		TRANSACTIONS IN 1945-46				UNADJUSTED BALANCES	
	1ST APRIL 1945		INDIA		ENGLAND		31ST MARCH 1946	
	Debits	Credits	Debits (Payments)	Credits (Receipts)	Debits (Payments)	Credits (Receipts)	Debits	Credits
Brought forward	£ 7,386	£ 132,236	£ 4,036,208	£ 46,838,737	£ 47,033,602	£ 4,053,706	£ 70,158	£ 17,641
<b>A.—ACCOUNTS WITH THE SECRETARY OF STATE FOR INDIA</b>								
<b>II.—Items adjustable in England—</b>								
Remittance: Miscellaneous Accounts between England and India								
Effects of deceased British Officers and men	..	3,727	3,669	346	—37	..	..	441
Light Dues payable to the Board of Trade	..	335	—34	749	627	..	..	491
Remittances by British Troops for payment to the British Post Office	..	67,647	5,390	100,435	158,577	..	..	4,115
Casual remittances for payment by the India Office	1,633	..	110	1,210	—256	..	277	..
Telegraphic Transfers on London drawn by His Majesty's Minister at Teheran in respect of advances made on Indian Account	..	..	..	150,000	150,000	..	..	..
Payments authorised on A.F.O 1706 (Air Ministry)	60,666	..	23,059	72	..	85,709	..	2,056
Pensions, etc., issued on behalf of the War Office	521	..	36,336	..	..	43,875	..	7,018
Pensions, etc., issued on behalf of the Admiralty	599	..	589	..	..	612	576	..
Pensions, etc., issued on behalf of His Majesty's Paymaster-General	5,692	..	6,530	..	..	5,952	6,270	..
Postal and Money Order Transactions with the United Kingdom	..	130,649	1,444,056	3,201,207	1,693,722	..	..	194,078
Bills of Exchange drawn on the Admiralty—								
Civil	1,054,500	..	7,833,750	..	..	8,265,750	622,500	..
Defence Services	424,773	..	239,560	..	..	664,333	..	..
Balances of Indian Shipping Masters' Accounts	82,849	..	22,980	46,975	..	..	58,854	..
Bills drawn on account of African Protectorates and the Emigration of Coolies	360	..	1,346	..	..	965	741	..
Maternity benefit paid in India	633	..	468	70	..	122	909	..
Payments chargeable to the Ministry of Pensions	38,617	..	55,597	..	..	49,899	44,315	..
Dominion Officers serving in India	140	..	288	..	..	200	228	..
Sterling Family Pension Funds								
Indian Civil Services Family Pension Fund	..	..	8,044	39,449	31,405	..	..	..
Superior Services (India) Family Pension Fund	..	..	349	10,323	9,974	..	..	..
Indian Military Service Family Pension Fund	..	..	17,051	5,801	—11,250	..	..	..
Indian Military Widows' and Orphans' Fund	5	..	6,558	99,462	92,899	..	..	..
Recoverable War Expenditure Purchases in India on behalf of Dominions and other Foreign Governments	19,349,717	..	627,243,803	346,337,914	..	281,831,717	18,423,889	..
Maintenance of British and Foreign Evacuees	1,963,568	..	2,330,655	46,343	..	2,626,943	1,621,037	..
Miscellaneous—								
Civil	2,885,024	..	2,748,066	17,935,091	17,693,506	3,159,727	2,231,778	..
Defence Services	..	883,924	587,855	—3,332	86,119	401,097	..	607,715
<b>TOTAL II.—Items adjustable in England</b>	<b>26,152,930</b>	<b>1,086,282</b>	<b>642,859,187</b>	<b>368,029,325</b>	<b>19,905,286</b>	<b>297,187,846</b>	<b>23,429,864</b>	<b>815,914</b>
<b>Total—A—Accounts with the Secretary of State for India—</b>								
Carried over	26,160,316	1,218,518	646,895,395	414,868,062	66,938,888	301,241,552	23,500,022	833,555

No. 111.—ABSTRACT STATEMENT showing in respect of Remittances between ENGLAND and INDIA the transactions during the year ended 31st March 1946 and the BALANCES unadjusted at the commencement and close of the year—*contd.*

	UNADJUSTED BALANCES		TRANSACTIONS IN 1945-46				UNADJUSTED BALANCES	
	1st APRIL 1945		INDIA		ENGLAND		31st MARCH 1946	
	Debits	Credits	Debits (Payments)	Credits (Receipts)	Debits (Payments)	Credits (Receipts)	Debits	Credits
	£	£	£	£	£	£	£	£
Brought forward . . . . .	26,160,316	1,218,518	646,895,395	414,868,062	66,938,888	301,241,552	23,500,022	833,555
<b>B.—Accounts with the High Commissioner for India</b>								
<b>III.—Items adjustable in India—</b>								
Revenue and Expenditure met from Revenue—								
Civil . . . . .	—260	..	355,901	1,662,702	1,654,812	355,901	..	5,150
Posts and Telegraphs . . . . .	..	..	..	61,694	61,694	..	..	..
Defence Services . . . . .	..	..	159,832	3,549,983	3,549,983	159,832	..	..
Capital Accounts outside the Revenue Account—								
Civil . . . . .	..	..	..	13,013	13,013	..	..	..
Posts and Telegraphs . . . . .	..	..	..	217,533	217,533	..	..	..
Defence Services . . . . .	..	..	..	5,597	5,597	..	..	..
Net Disbursements on behalf of the Coorg Administration . . . . .	..	..	..	1,875	1,875	..	..	..
Net Disbursements on behalf of Railways . . . . .	..	..	..	6,949,905	6,949,905	..	..	..
Net Disbursements on behalf of Provincial Governments—								
Government of Madras . . . . .	..	..	..	322,127	322,127	..	..	..
Government of Bombay . . . . .	..	..	..	243,537	243,537	..	..	..
Government of Bengal . . . . .	..	..	..	281,281	281,281	..	..	..
Government of United Provinces . . . . .	..	..	..	253,063	253,063	..	..	..
Government of Punjab . . . . .	..	..	..	221,343	221,343	..	..	..
Government of Bihar . . . . .	..	..	..	142,824	142,824	..	..	..
Government of Central Provinces and Berar . . . . .	..	..	..	120,174	120,174	..	..	..
Government of Assam . . . . .	..	..	..	78,010	78,010	..	..	..
Government of North-West Frontier Province . . . . .	..	..	..	48,570	48,570	..	..	..
Government of Orissa . . . . .	..	..	..	6,073	6,073	..	..	..
Government of Sind . . . . .	..	..	..	23,464	23,464	..	..	..
Total Carried over . . . . .	—260	..	515,733	14,202,768	14,194,878	515,733	..	8,150
	26,160,316	1,218,518	646,895,395	414,868,062	66,938,888	301,241,552	23,500,022	833,555

No. 111.—ABSTRACT STATEMENT showing in respect of Remittances between ENGLAND and INDIA the transactions during the year ended 31st March 1946 and the BALANCES unadjusted at the commencement and close of the year—*concl.*

	UNADJUSTED BALANCES		TRANSACTIONS IN 1945-46				UNADJUSTED BALANCES	
	1st APRIL 1945		INDIA		ENGLAND		31st MARCH 1946	
	Debits	Credits	Debits (Payments)	Credits (Receipts)	Debits (Payments)	Credits (Receipts)	Debits	Credits
Brought forward . . . . .	£ 26,160,316	£ 1,218,518	£ 646,895,395	£ 414,868,062	£ 66,938,888	£ 301,241,552	£ 23,500,022	£ 833,555
B.—ACCOUNTS WITH THE HIGH COMMISSIONER FOR INDIA— <i>concl.</i>	—260	..	515,733	14,202,768	14,194,878	515,733	..	8,150
I.—Items adjustable in India— <i>concl.</i>								
Remittance : Miscellaneous Accounts between England and India—								
Indian Civil Service Provident Fund . . . . .	..	100	8,532	..	..	8,505	..	73
Indian Civil Service (Non-European Members) Provident Fund . . . . .	..	..	73	..	..	73	..	..
Recoveries on account of Motor Car Advances—Civil . . . . .	..	..	..	..	..	..	..	..
Capital outlay on Schemes connected with the War . . . . .	52	..	..	13,098,790	13,117,476	..	18,738	..
General Provident Fund—Civil . . . . .	88	..	3,607	187	99	3,607	..	..
Defence Services . . . . .	..	..	1,920	..	..	1,920	..	..
Sundry Provident Funds—Civil . . . . .	..	176	6,169	12,113	12,113	6,364	..	571
Defence Services . . . . .	..	..	2,939	3,324	3,978	2,944	649	..
Vizagapatam Port . . . . .	..	..	..	3,465	3,465	..	..	..
Superior Services (India) Family Pension Fund (Untransferred) . . . . .	..	..	312	6,070	6,070	312	..	..
Other Central Government Departments—								
Stores for Broadcasting . . . . .	..	..	..	374	374	..	..	..
Stores for Civil Aviation . . . . .	..	..	..	..	..	..	..	..
Stores for Ordnance Factories . . . . .	..	..	..	..	..	..	..	..
Stores for Medical Stores Depots and Workshops . . . . .	..	..	..	..	..	..	..	..
Stores for Military Engineer Services . . . . .	..	..	..	7,737	7,737	..	..	..
Stores for Salt Works . . . . .	..	..	..	393	393	..	..	..
Concession Passages—Civil . . . . .	..	..	..	3,537	4,106	..	569	..
Defence Services . . . . .	..	..	..	353	353	..	..	..
Passage Rebates—Civil . . . . .	..	—23	—31	..	..	—38	..	—33
Stores charged to Local Funds and Indian States . . . . .	2,153	..	..	19,672	26,710	..	9,191	..
Stores diverted from Burma . . . . .	..	..	..	1,088	1,088	..	..	..
Stores diverted from Crown Colonies . . . . .	..	..	..	..	..	..	..	..
Miscellaneous—Civil . . . . .	850	..	32,002	5,940,722	5,041,600	39,090	..	4,000
Defence Services . . . . .	—1,25,208	..	1,907	—104,774	23,223	1,835	2,802	..
Pay and Pensions debitable to Local Funds, etc. . . . .	..	..	..	1,072	1,326	..	151	..
Stores for Mines (Copper) . . . . .	..	..	..	29,500	29,500	..	..	..
Stores for Lighthouses and Lightships . . . . .	..	..	..	407	407	..	..	..
Total—Miscellaneous Accounts between England and India . . . . .	—122,083	253	58,230	19,023,630	19,170,518	64,583	32,103	4,504
Total—I.—Items adjustable in India— <i>carried over</i> . . . . .	—122,343	253	573,963	33,226,398	33,374,495	680,313	32,103	12,654
	26,160,316	1,218,518	646,895,395	414,868,062	66,938,888	301,241,552	23,500,022	833,555

N. to V.—Debt, Deposits, Advances, etc.

No. 111.—ABSTRACT STATEMENT showing in respect of Remittances between ENGLAND and INDIA the transactions during the year ended 31st March 1946 and the BALANCES unadjusted at the commencement and close of the year—concl'd.

	UNADJUSTED BALANCES		TRANSACTIONS IN 1945-46				UNADJUSTED BALANCES	
	1st APRIL 1945		INDIA		ENGLAND		31st MARCH 1946	
	Debits	Credits	Debits (Payments)	Credits (Receipts)	Debits (Payments)	Credits (Receipts)	Debits	Credits
Brought forward	£ 26,160,316	£ 1,218,518	£ 646,895,395	£ 414,868,062	£ 66,938,888	£ 301,241,552	£ 23,500,022	£ 833,555
II.—Items adjustable in England—	—122,343	253	573,963	33,226,398	33,374,496	580,316	32,103	12,954
Remittance: Miscellaneous Accounts between England and India—								
Miscellaneous—								
Civil . . . . .	..	515	16,138	567	729	2,734	13,051	..
Defence Services . . . . .	..	94	320	29	1,641	13	1,825	..
Total II.—Items adjustable in England . . . . .	..	609	16,458	596	2,370	2,747	14,876	..
Total B.—Accounts with the High Commissioner for India . . . . .	—122,343	862	590,421	33,226,994	33,376,866	583,063	46,979	12,954
Total—Remittance Account Between England and India . . . . .	26,037,973	1,219,380	647,485,816	448,095,056	100,315,754	301,824,615	23,547,001	846,509
Total—Remittance Account in Rupees . . . . .	..	..	Rs. (b) 8,63,31,44,233	Rs. (a) & (b) 5,97,46,00,710	Rs. (b) 1,33,75,43,387	(b) 4,02,43,28,200	..	..

(a) Includes Rs. 35- minus in rectification of last year's mistake in conversion.

(b) Differs from the corresponding amount shown in Account No. 4 by Rs. 1,21,796 on account of:—

- (i) Rs. 3,486 being the amount adjusted in the accounts for 1944-45 but not passed on to the High Commissioner and the Secretary of State in the accounts of that year, having been withdrawn in the accounts for 1945-46 and hence not included in Account No. 111 in 1945-46.
- (ii) Rs. 3,460 (net) adjusted and written back in Accounts for 1944-45. The adjustment not passed in outward Account but write back shown in outward Account and Account No. 111. Rectification has been made in the accounts for 1946-47.
- (iii) Rs. 1,14,847 (net) wrongly adjusted in accounts for 1945-46 and re-adjusted in the accounts for 1946-47.
- (iv) Rs. 3 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 flotation 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. 112.

**No. 112.—STATEMENT of TRANSFER of Cash between England and India.**

Amount outstanding on 1st April 1945		Transactions in 1945-46				Amount outstanding on 31st March 1946	
		India		England			
Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
--	2,80,00,000	2,68,69,48,007	--	--	2,64,65,13,591	(a) 4,34,416	--

(a) Represents the net result of certain transactions relating to 1945-46 which have been adjusted in the accounts for 1946-47 and an excess credit in the accounts for 1945-46, re-adjusted in the accounts for 1946-47.

No. 113.—STATEMENT showing the DISTRIBUTION between  $\frac{\text{Non-voted}}{\text{Charged}}$  and  $\frac{\text{Voted}}{\text{Authorised}}$  of the Expenditure etc., head for the year

Heads of Expenditure	Central Government		Government of Madras		Government of Bombay		Government of Bengal		Government of United Provinces	
	Non-voted	Voted	Charged	Authorised	Charged	Authorised	Charged	Authorised	Charged	Authorised
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>N.—Public Debt.</i>										
I.—Permanent Debt	..	..	..	..	..	..	..	..	..	..
II.—Floating Debt	..	..	..	..	..	..	..	..	..	..
III.—Loans from the Central Government.	..	..	..	..	71,69,983	..	..	..	5,01,24,800	..
<i>P.—Deposits and Advances.</i>										
Part I.—Deposits bearing interest—										
(A) Reserve Funds—										
Depreciation Reserve Fund—Railways.	..	2,01,25,869	..	..	..	..	..	..	..	..
Reserve Fund Railways	..	5,54,56,208	..	..	..	..	..	..	..	..
Part II.—Deposits not bearing interest—										
(B) Reserve Funds—										
Famine Relief Fund	..	..	..	..	..	..	..	..	1,00,000	..
Provincial Road Fund	..	..	..	..	10,22,954	..	..	..	..	20,000
Depreciation Reserve Fund—										
Government Presses	..	..	..	..	..	..	..	8,906	..	..
(C) Other Deposit Accounts—										
Subventions from Central Road Fund	..	..	..	..	..	..	..	..	2,47,062	..
Part III.—Advances not bearing interest—										
Advances Repayable	..	15,72,12,268	..	14,22,562	..	8,63,793	..	18,09,515	..	4,60,634
Coinage Accounts	..	1,21,08,009	..	..	..	..	..	..	..	..
<i>Q.—Loans and Advances by the Central Government—</i>										
Advances to Provincial Governments.	..	2,93,27,655	..	..	..	..	..	..	..	..
Advances to Crown Representative.	6,42,664	..	..	..	..	..	..	..	..	..
Loans to Indian States	..	22,500	..	..	..	..	..	..	..	..
Loans to Local Funds, etc.	..	2,04,89,920	..	..	..	..	..	..	..	..
Loans to Government servants	..	7,16,548	..	..	..	..	..	..	..	..
<i>R.—Loans and Advances by the Provincial Governments—</i>										
Loans to Municipalities, Port Funds, etc.	..	..	..	1,43,19,881	..	39,46,314	70,500	1,36,27,588	..	86,58,071
Loans to Government Servants	..	..	..	49,776	..	68,382	..	70,118	..	36,278
Total	10,42,664	29,51,58,686	..	1,57,02,219	87,92,937	48,73,489	70,500	1,55,16,127	5,04,71,862	91,74,952



