

**CONSTITUENT ASSEMBLY OF INDIA**

**REPORT**  
**OF**  
**LINGUISTIC PROVINCES COMMISSION**



**1748**

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TO

THE HON'BLE THE PRESIDENT,  
CONSTITUENT ASSEMBLY OF INDIA,  
NEW DELHI.

SIR,

We, the Commissioners appointed for the purpose of inquiring into and reporting on the desirability or otherwise of the creation of the proposed Provinces of Andhra, Karnataka, Kerala and Maharashtra, and fixing their boundaries and assessing the financial, economic, administrative and other consequences in those Provinces and in the adjoining territories of India, beg to submit the following Report. It will be seen that our Report is unanimous without a dissenting minute.

## INTRODUCTION

2. By a notification dated June 17, 1948, we were appointed to report on the question of formation of the Provinces of Andhra, Kerala, Karnataka and Maharashtra; the financial, economic, administrative and other consequences thereof; and their approximate boundaries. The recommendation made by the Drafting Committee of the Constitution which led to our appointment, and our terms of reference are reproduced in Appendix I.

2A. Our first meeting was held on July 19, 1948, at Council House, New Delhi, when a questionnaire was settled and issued to the public. This is reproduced in Appendix II. During the last week of August a few witnesses were examined by us in New Delhi and in the beginning of September we started on a tour lasting twenty-six days, in which a large number of witnesses were examined at Vizagapatam, Madras, Madura, Mangalore, Calicut and Coimbatore. This was followed by another tour in the last week of October lasting over a fortnight in which also a very large number of witnesses were examined at Nagpur, Hubli, Poona and Bombay. Altogether about 1,000 written memoranda were received and the oral evidence of over 700 witnesses was recorded during the inquiry. The last meeting of the Commission, in which all the Associate members were also present for final consultation, was held in Council House, New Delhi, on November 20 and 21. This report was signed on 10th December 1948.

3. The inquiry thus made was a highly controversial one. On all the important issues, which required consideration, there were two sides and on some issues more than two. Yet there was no agreed presentation of the case even on behalf of any particular side and the individual variations in the case of each side unnecessarily lengthened the work and made it perplexing. There was this additional disadvantage that the Provincial Governments, who usually furnish disinterested and independent evidence in such inquiries, being, as at present constituted, composite Governments drawn from all parties to the controversy, decided to remain neutral and did not offer their usual co-operation. Nevertheless sufficient material came before us to enable us to form a definite opinion upon the essential merits of the controversy.

## APPENDIX I

## (i) Recommendation of the Drafting Committee

"The Committee has anxiously considered the question whether Andhra should be specifically mentioned as a separate State in this Schedule. There was recently a statement by the Government on this subject, in which it was said that Andhra could be included among the provinces in the Constitution as was done in the case of Orissa and Sind under the Government of India Act, 1935. Accordingly the Committee was at one stage inclined to mention Andhra as a distinct State in the Schedule. On fuller consideration, however, the Committee feels that the bare mention of the State in the Schedule will not suffice to bring it into being from the commencement of the new Constitution. Preparatory steps will have to be taken immediately under the present Constitution in order that the new State, with all the machinery of government, may be in being from the commencement of the new Constitution. This was what was done in the case of Orissa and Sind under the Act of 1935; they were made into separate provinces with effect from April 1, 1936, while the Act came into operation on April 1, 1937. The Committee therefore recommends that a Commission should be appointed to work or inquire into all relevant matters not only as regards Andhra but also as regards other linguistic regions, with instructions to submit its report in time to enable any new States whose formation it may recommend to be created under section 290 of the Act of 1935 and to be mentioned in this Schedule before the Constitution is finally adopted."

## (ii) Constituent Assembly of India

The Secretariat of the Constituent Assembly of India has issued the following Press communiqué:—

The question of the formation of certain new Provinces has been engaging public attention for some time. The Drafting Committee appointed by the Constituent Assembly of India recommended that a Commission should be appointed to enquire into and work out all relevant matters in connection with the formation of such Provinces with instructions to submit their report in time to enable the new States, whose formation such Commission may recommend to be created under Section 290 of the Government of India Act, 1935, as adapted, to be mentioned thereafter in the First Schedule to the Draft Constitution before the Constitution is finally adopted.

2. The President of the Constituent Assembly has accordingly been pleased to appoint the following Commission to examine and report on the formation of new Provinces of Andhra, Karnataka, Kerala and Maharashtra and on the administrative, financial and other consequences of the creation of such new Provinces. With the Commission will be associated the following Associate Members who will share freely in the proceedings of the Commission in so far as they are concerned but not take part in drafting or signing the report:—

- |  |            |
|--|------------|
| 1. Shri S. K. Dar (Retired Judge, Allahabad High Court). . . . .                       | Chairman.  |
| 2. Dr. Panna Lal, C.S.I., C.I.E. (Retired Member of the Indian Civil Service). . . . . | } Members. |
| 3. Shri Jagat Narain Lal (Member, Constituent Assembly of India). . . . .              |            |
| 4. Shri B. C. Banerjee (Accountant-General, Bihar). . . . .                            | Secretary  |

*Associate Members*

| FROM MADRAS —   | LINGUISTIC AREA<br>REPRESENTED     |
|---|------------------------------------|
| 1. The Hon'ble Shri Ramakrishna Raju<br>(President, Madras Legislative Council)   | Andhra.                            |
| 2. Shri T. A. Ramalingam Chettiar<br>(Member, Constituent Assembly of India).   | Tamilnad.                          |
| 3. Shri Narayana Menon, of Palghat<br>(Member, Madras Legislative Council).   | Kerala.                            |
| 4. Shri Tokuri Subramanyam of Bellary   | Karnataka.                         |
| <br><b>FROM BOMBAY—</b>   |                                    |
| 1. Shri K. M. Munshi<br>(Member, Constituent Assembly of India).  | Gujarat.                           |
| 2. Shri R. R. Diwaker<br>(Member, Constituent Assembly of India).   | Karnataka.                         |
| 3. Shri H. V. Pataskar<br>(Member, Constituent Assembly of India).  | Maharashtra.                       |
| <br><b>FROM THE CENTRAL PROVINCES &amp; BERAR—</b>  |                                    |
| 1. Shri T. L. Sheode<br>(Retired Judge, Nagpur High Court).   | Maharashtra.                       |
| 2. Shri Gopilal Shrivastava<br>(Advocate, Suagor).  | Mahakoshal (Hindi-speaking areas). |
| 3. The terms of reference to the Commission are as follows:—  |                                    |
| (1) What new Provinces, if any, from among those specified in paragraph 2 above should be created and what broadly should be their boundaries, it being understood that the precise demarcation of the boundaries would be considered later by a Boundary Commission? |                                    |
| (2) What should be the administrative, economic, financial and other consequences in each Province to be so created?  |                                    |
| (3) What would be the administrative, economic, financial and other consequences in the adjoining territories of India?   |                                    |

## APPENDIX II

## CONSTITUENT ASSEMBLY OF INDIA

## LINGUISTIC PROVINCES COMMISSION

## Questionnaire regarding the proposed Provinces of Andhra, Karnataka, Kerala and Maharashtra

## PART I

1. Should Andhra, Karnataka, Kerala or Maharashtra be constituted into a separate Province on a linguistic basis?

2. What should be the boundary of the new Province? Please mention the districts and taluks which you would wish to be included in the new Province and give reasons in support of your opinion.

3. Should the new Province be constituted into a fullfledged Governor's Province with a Council of Ministers, the Legislature, a High Court, and Advocate-General, a Public Services Commission and an Auditor-in-Chief?

4. What do you think of the alternative scheme of constituting the proposed Province into a sub-Province of an existing Province with autonomous administrative machinery of its own?

5. Should the new Province have a separate administrative machinery for all the Government Departments, or should it have joint administration for any of the Departments with a neighbouring Province? Under this head the following subjects may be considered:—

- (1) Justice, (2) Police, (3) Public Works, (4) Medical and Public Health, (5) Higher Education, and (6) Forest.

6. What should be the strength of the Council of Ministers? What pay and allowances would you recommend for each Minister?

7. Should the Legislature of the new Province be unicameral or bicameral and what should be the salary of its members?

8. How many Judges should the High Court have besides the Chief Justice?

9. How many members should the Public Services Commission have including the Chairman and what should be their salary?

10. Should the new Province have a University of its own? If so, should it have an honorary Vice-Chancellor or a salaried one and, in the latter case, what should be his salary?

11. Should there be a head for each Department of Government (including the Board of Revenue) or would you like to have more Departments than one placed under one controlling officer? Indicate the heads of Departments which you would propose for the Province and the salary that you would allow to each.

12. What scales of pay would you propose for the various Services?

13. If you find it convenient, please prepare rough estimates of income and expenditure of the new Province under the various major heads.

14. If, according to your estimates, the probable revenues of the new Province are not sufficient to meet the expenditure and the new Province is faced with a recurring deficit, how would you propose to meet the deficit? What steps would you recommend for increasing the revenues of the Province? Would you suggest fresh taxation? If so, please give details.

15. Do you contemplate the merger of any Indian States in your Province? If so, which and why? Has the opinion of the people of those States been ascertained to be in favour of the merger? Suppose the States do not wish to join your Province, would you still have the new Province created?

16. Where should the seat of Government of the new Province be located? How would you meet the cost of the creation of the new capital?

17. What would be the economic consequences of the creation of the new Province? Under this head the following subjects may be considered:—

- (1) Agriculture, (2) Industry, (3) Forest, (4) Minerals, (5) Trade and Commerce, (6) Economic Development, (7) Public Health, and (8) General prosperity of the people.

18. What in your opinion should be the basic principle or principles for the division of assets and liabilities?

19. Do you think the creation of the new Province will lead to a large-scale transference of population and consequent human suffering? If you do, what steps would you suggest for its prevention?

20. Have you any proposals to make regarding the cities of Bombay and Madras (including the ports and suburbs)? Do you think they should be included in any Province; if so, which? Would you favour the formation of these cities into separate Provinces or sub-Provinces? If so, please give facts and figures in justification of your view-point.

## PART II

(For Tamilnad, Gujarat and Hindi C.P.)

21. Do you agree to the carving out of the proposed new Provinces of Andhra, Karnataka, Kerala and Maharashtra?

22. What effects, administrative, financial and economic, are likely to be produced on the remaining parts of the existing Provinces after the new Provinces have been formed out of them?

23. Please prepare rough estimates of income and expenditure under the various major heads for those parts of the existing Provinces which would remain after the creation of the new Provinces.

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*N.B.*—Replies to this questionnaire should reach the Secretary of the Linguistic Provinces Commission, Constituent Assembly of India, Council House, New Delhi, by the 16th August, 1949.

**APPENDIX III****Sri Bagh Pact**

As approved by the Andhra Provincial Congress Committee.

**University:**—This Committee is of opinion that the two University centres are to be developed under the Andhra University, one at Waltair and the other at Anantapur so as to distribute the centres of culture over the Andhradesa, and create opportunities for social and cultural intercourse amongst the Andhras and locate colleges in areas favourable to the subjects dealt with.

**Irrigation:**—That to ensure the rapid development of the Agricultural and Economic interests of Rayalaseema and Nellore on to the level of those in the Coastal districts, schemes of irrigation should, for a period of ten years or such longer period as conditions may necessitate, be given a preferential claim specially in respect of the utilization of the waters of Thungabhadra, Krishna and Pennar giving for ten years exclusive attention in respect of Major projects beneficial to these areas.

That whenever the question of sharing waters arises the needs of the aforesaid areas be the first met and that this policy be implemented as from today in the administration of the province.

**Legislature:**—That in the matter of general seats in the Legislature the distribution shall be generally on an equal district basis.

It is agreed that the location of the University, the Headquarters and the High Court may advantageously be in different places so as not to concentrate all civic importance at the same centre.

Accordingly it is agreed that while the University may continue to be where it is, the High Court and the Metropolis be located in suitable places in the coastal districts and the Rayalaseema, the choice being given to the Rayalaseema.

It shall, however, be open to vary these terms by common consent.



## APPENDIX IV

## The Akola Pact

It is agreed that there shall be one province of United Maharashtra (Samyukt Maharashtra) with sub-provinces for the Marathi-speaking areas, Central Provinces and Berar, commonly styled Mahavidarbha, and West Maharashtra with separate legislatures and cabinets for the sub-provinces and with specified subjects under their jurisdiction. The province shall have the right to create other sub-provincial units whenever found necessary and feasible. There shall be one Governor and one Deputy Governor for the whole province elected by the whole province and a provincial cabinet and legislature dealing with the provincial subjects. The provincial legislature shall be composed of representatives of the people on the basis of population. The elections to the sub-provincial legislatures shall be held separately. Two High Courts shall function independently for the two-sub-provinces except for a common tribunal set up for specific jurisdiction. There shall be a common public services commission for the whole province.

Shankarrao Deo

M. S. Aney

P. S. Deshmukh

Srimannarayan Agrawal

D. V. Gokhale

Brijlal Biyani

Datto Wanan Potdar

G. T. Madkholkar

S. K. Wankhede

Pandharinath Patil

P. Raka

Ramrao Deshmukh

D. R. Gadgil

Gopalrao Khedkar

Pramila Oke

G. R. Kulkarni

In case it becomes impossible on account of any circumstances to create a province of United Maharashtra in the manner outlined in the accompanying agreement, it is agreed that all efforts should be made for the formation of a separate province of Maha Vidarbha.

AKOLA,

Sd. August 47.

Sd. SHANKARRAO DEO.

Sd. BRIJLAL BIYANI.

## APPENDIX V

TABLE I

*Indian Provinces, Unions and some States with their Areas, Population and Revenues.*

## PROVINCES

|                         | Area in Sq. Miles | Population (In lakhs) | Revenue (In lakhs of rupees) |
|-------------------------|-------------------|-----------------------|------------------------------|
| Madras . . . . .        | 1,26,166          | 4,93·42               | 5,519·17                     |
| Bombay . . . . .        | 76,443            | 2,08·50               | 4,349·45                     |
| Bengal . . . . .        | 27,748            | 2,12·11               | 1,883·26                     |
| U. P. . . . .           | 1,06,247          | 5,50·21               | 3,935·81                     |
| Punjab . . . . .        | 37,058            | 1,26·17               | 682·38                       |
| Bihar . . . . .         | 69,745            | 3,63·40               | 1,793·39                     |
| C. P. & Berar . . . . . | 98,575            | 1,68·14               | 1,240·41                     |
| Orissa . . . . .        | 32,198            | 87·28                 | 649·67                       |
| Assam . . . . .         | 50,296            | 7,74·71               | 696·65                       |

## UNIONS

|   | Area in Sq. Miles | Population (In lakhs) | Revenue (In lakhs of rupees) |
|---|-------------------|-----------------------|------------------------------|
| Saurashtra (217 States) . . . . .                         | 31,885            | 35·22                 | 800·00                       |
| The United State of Matsya (4 States) . . . . .           | 7,536             | 18·38                 | 183·06                       |
| The United State of Vindhya Pradesh (35 States) . . . . . | 24,610            | 35·69                 | 243·30                       |
| The United State of Rajasthan (19 States) . . . . .       | 29,977            | 42·61                 | 316·67                       |
| Gwalior-Indore Union (20 States) . . . . .                | 46,273            | 71·50                 | 776·42                       |
| Patiala and East Punjab Union (8 States) . . . . .        | 10,119            | 34·24                 | 500·00                       |

## STATES

|                           | Area in Sq.<br>Miles | Population | Revenue<br>(In lakhs of<br>rupees) |
|---------------------------|----------------------|------------|------------------------------------|
| Baroda . . . . .          | 8,235                | 2,855,010  | 395.00                             |
| Hyderabad . . . . .       | 82,313               | 16,338,534 | 2,463.10                           |
| Jammu & Kashmir . . . . . | 84,471               | 4,021,616  | 386.65                             |
| Mysore . . . . .          | 29,458               | 7,329,140  | 1,176.82                           |
| Travancore . . . . .      | 7,662                | 6,070,018  | 611.25                             |
| Bikaner . . . . .         | 23,181               | 1,292,938  | 222.77                             |
| Cochin . . . . .          | 1,493                | 1,422,875  | 266.57                             |
| Jaipur . . . . .          | 15,610               | 3,040,876  | 303.00                             |
| Jodhpur . . . . .         | 36,120               | 2,555,904  | 224.34                             |

TABLE II

*Claimed Linguistic Units; Their Area, Population and Revenue.*

| Unit   | Area in Sq.<br>Miles | Population  | Revenue<br>(In lakhs of<br>rupees) |
|--|----------------------|-------------|------------------------------------|
| Andhra . . . . .   | 67,025               | 1,87,84,304 | 1,207                              |
| Kerala . . . . .   | 5,790                | 39,29,425   | 332                                |
| Karnataka,—<br>4 Dts. of Bombay . . . . .<br>1 Dt. of Madras . . . . . | 22,813               | 53,67,099   | 424                                |
| Maharashtra, Bombay & C. P. . . . .                                    | 83,968               | 1,81,93,208 | 1,582                              |
| Tamil Nad . . . . .  | 49,276               | 2,43,27,084 | 1,848                              |
| Gujarat . . . . .  | 10,389               | 40,92,713   | 516                                |
| Mahakosal . . . . .  | 61,710               | 97,92,890   | 509                                |
| Maharashtra Bombay 10 Dts. . . . .                                     | 47,103               | 1,11,72,514 | 934                                |
| Mahavidarbha C. P. 8 Dts. . . . .                                      | 36,865               | 70,20,694   | 647                                |
| Madras City . . . . .  | 30                   | 7,77,481    | 460                                |
| Bombay City . . . . .  | 30                   | 14,89,883   | 1,320                              |

**FINANCIAL APPENDIX**

*Statement I—Statement of Revenue and Expenditure*

- A—ANDHRA
- B—KERALA
- C—KARNATAKA
- D—MAHARASHTRA

*Statement II—Statement of Revenue and Expenditure by Major Heads of Account*

- A—ANDHRA
- B—KERALA
- C—KARNATAKA
- D—MAHARASHTRA

*Statement III—Statement of Assets and Liabilities as on 31-3-1949*

- (i) Madras Presidency.
- (ii) Bombay Presidency.
- (iii) C.P. & Berar. (Not received).

**STATEMENT I**  
*\*Statement of Revenue and Expenditure*  
**A.—ANDARA**

| District                   | REVENUE         |                 |                 |                 | EXPENDITURE    |                 |                 |                 |
|----------------------------|-----------------|-----------------|-----------------|-----------------|----------------|-----------------|-----------------|-----------------|
|                            | 1945-46         | 1946-47         | 1947-48         | Average         | 1945-46        | 1946-47         | 1947-48         | Average         |
| 1. Vizagapatam . . . . .   | 1,74·70         | 1,88·67         | 2,25·34         | 1,96·24         | 1,43·29        | 1,76·19         | 1,85·22         | 1,68·23         |
| 2. Godavari East . . . . . | 1,89·80         | 2,13·23         | 2,46·60         | 2,16·54         | 1,05·84        | 1,27·41         | 1,41·89         | 1,25·05         |
| 3. Godavari West . . . . . | 1,19·35         | 1,60·57         | 1,68·88         | 1,49·60         | 68·76          | 78·53           | 93·94           | 80·41           |
| 4. Kistna . . . . .        | 1,62·97         | 1,90·92         | 1,92·97         | 1,82·29         | 79·65          | 93·34           | 1,05·71         | 92·90           |
| 5. Guntur . . . . .        | 1,74·83         | 2,01·63         | 1,76·03         | 1,84·16         | 1,03·97        | 1,26·27         | 1,39·97         | 1,23·40         |
| 6. Nellore . . . . .       | 85·13           | 89·25           | 79·73           | 84·71           | 72·44          | 94·19           | 95·82           | 87·48           |
| 7. Cuddapah . . . . .      | 53·90           | 53·06           | 44·90           | 50·62           | 52·99          | 66·45           | 68·85           | 62·76           |
| 8. Anantapur . . . . .     | 69·63           | 60·04           | 46·02           | 58·56           | 58·25          | 88·71           | 74·71           | 73·89           |
| 9. Bellary . . . . .       | 82·28           | 72·45           | 59·06           | 71·26           | 67·04          | 84·38           | 84·29           | 78·57           |
| 10. Kurnool . . . . .      | 92·88           | 73·07           | 58·85           | 74·93           | 61·09          | 73·45           | 77·61           | 70·72           |
| 11. Chittoor . . . . .     | 67·04           | 61·67           | 45·09           | 57·93           | 59·46          | 92·67           | 79·52           | 77·22           |
| <b>TOTAL</b>               | <b>12,72·51</b> | <b>13,64·56</b> | <b>13,43·47</b> | <b>13,26·84</b> | <b>8,72·78</b> | <b>11,01·59</b> | <b>11,47·53</b> | <b>10,40·63</b> |

\*This does not take into account Receipts & Expenditure in Forest, P. W. & Electricity Divisions & Andhra's share of unallocated items of Revenue and Expenditure.

B.—KERALA

| REVENUE |         |         |         | EXPENDITURE |         |         |         |
|---------|---------|---------|---------|-------------|---------|---------|---------|
| 1945-46 | 1946-47 | 1947-48 | Average | 1945-46     | 1946-47 | 1947-48 | Average |
| 316.01  | 362.78  | 364.56  | 347.78  | 285.46      | 464.16  | 408.15  | 385.92  |

C.—KARNATAKA

| S. No.                    | District               | REVENUE     |             |             |             | EXPENDITURE |             |               |              |
|---------------------------|------------------------|-------------|-------------|-------------|-------------|-------------|-------------|---------------|--------------|
|                           |                        | 1945-46     | 1946-47     | 1947-48     | Average     | 1945-46     | 1946-47     | 1947-48       | Average      |
| <i>Bombay Presidency—</i> |                        |             |             |             |             |             |             |               |              |
| 1.                        | Belgaum . . . . .      | 43,73,531   | 32,63,112   | 88,19,900   | 54,85,514   | 80,88,829   | 1,14,48,592 | 1,46,82,900   | 1,14,06,776  |
| 2.                        | Bijapur . . . . .      | 27,74,547   | 25,23,578   | 57,46,500   | 36,81,542   | 85,71,580   | 1,15,56,954 | } 2,67,74,000 | 2,27,15,922  |
| 3.                        | Dharwar . . . . .      | 42,03,379   | 33,08,220   | 80,60,000   | 51,90,533   | 90,62,253   | 1,21,82,980 |               |              |
| 4.                        | Kanara . . . . .       | 16,92,248   | 22,98,034   | 26,95,100   | 22,28,461   | 48,21,920   | 59,03,302   | 77,53,700     | 61,59,641    |
| <i>Madras Presidency—</i> |                        |             |             |             |             |             |             |               |              |
| 5.                        | South Kanara . . . . . | 1,10,89,783 | 1,35,10,155 | 1,09,44,005 | 1,21,47,981 | 72,94,462   | 84,75,507   | 92,79,419     | 83,49,706    |
| TOTAL                     |                        | 2,50,33,488 | 2,49,03,099 | 3,62,65,505 | 2,87,34,031 | 3,78,39,044 | 4,95,67,335 | 5,84,90,019   | 4,86,132,135 |

NOTE.—This statement does not include Receipts and Expenditure from Forests. Revenue and Expenditure from Provincial Excise have not been included in the figures for 1945-46 and 1946-47.

## D. (i) 10 DISTRICTS OF BOMBAY MAHARASHTRA.

## REVENUE

| No. | District                                | 1945-46      | 1946-47      | 1947-48      | Average      |
|-----|---|--------------|--------------|--------------|--------------|
|     |   |              |              |              | 31           |
|     |   |              |              |              | 27           |
| 1   | Thana                                   | 53,55,941    | 43,96,177    | 1,03,51,700  | 67,1,273     |
| 2   | Ahmednagar                              | 30,86,324    | 37,18,928    | 74,27,000    | 47,44,084    |
| 3   | E. Khandesh                             | 30,70,504    | 63,20,430    | 1,03,01,500  | 65,64,145    |
| 4   | W. Khandesh                             | 24,22,395    | 41,21,455    | 67,63,300    | 44,35,717    |
| 5   | Nasik                                   | 50,96,969    | 45,94,798    | 97,25,100    | 64,72,289    |
| 6   | Poona                                   | 1,00,17,911  | 1,08,05,321  | 1,60,24,500  | 1,56,15,911  |
| 7   | Satara                                  | 30,91,122    | 38,35,961    | 73,81,100    | 47,69,394    |
| 8   | Sholapur                                | 33,73,060    | 36,63,295    | 97,52,600    | 55,96,318    |
| 9   | Ratnagiri                               | 19,69,179    | 24,29,540    | 47,18,700    | 30,39,139    |
| 10  | Kolaba                                  | 13,65,272    | 14,67,312    | 46,95,700    | 25,09,428    |
|     | Grand Total                             | 3,88,48,677  | 4,53,53,217  | 9,71,41,200  | 6,04,47,698  |
| 11  | Bombay City (including Bombay Suburbs). | 6,56,06,163  | 6,62,30,034  | 13,22,82,700 | 8,80,39,632  |
|     | Grand Total                             | 10,44,54,840 | 11,15,83,251 | 22,94,23,900 | 14,84,87,330 |

NOTE.—The Statement does not include Receipts and Expenditure for Forest Revenue and Expenditure from Provincial Excise have not been included in the figures for 1945-46 and 1946-47.

## EXPENDITURE

| S. No. | District                                | 1945-46      | 1946-47      | 1947-48      | Average      |
|--------|---|--------------|--------------|--------------|--------------|
| 1      | Thana                                   | 1,68,37,586  | 1,12,10,428  | 1,40,21,800  | 1,40,23,271  |
| 2      | Ahmednagar                              | 67,92,106    | 1,02,22,873  | 1,29,16,900  | 99,77,293    |
| 3      | E. Khandesh                             | 84,14,821    | 58,59,743    | 1,48,59,500  | 97,11,354    |
| 4      | W. Khandesh                             | 47,50,237    | 58,73,717    | 1,14,64,618  | 73,62,854    |
| 5      | Nasik                                   | 77,04,222    | 90,45,798    | 1,48,41,600  | 1,05,30,546  |
| 6      | Poona                                   | 2,54,01,842  | 2,75,57,027  | 4,11,96,800  | 3,13,85,224  |
| 7      | Satara                                  | 91,30,414    | 80,31,368    | 1,40,44,300  | 1,04,02,027  |
| 8      | Sholapur                                | 69,43,705    | 67,79,261    | 1,25,88,200  | 87,70,384    |
| 9      | Ratnagiri                               | 63,32,571    | 75,23,709    | 1,30,19,200  | 89,58,493    |
| 10     | Kolaba                                  | 20,77,827    | 31,48,018    | 62,53,400    | 38,56,415    |
|        | Grand Total                             | 9,43,85,331  | 9,52,51,942  | 15,52,06,318 | 11,49,47,863 |
| 11     | Bombay City (including Bombay Suburbs). | 5,52,36,759  | 7,84,58,077  | 7,64,07,400  | 7,00,34,079  |
|        | Grand Total                             | 14,96,22,090 | 17,37,10,019 | 23,16,13,718 | 18,49,81,942 |

NOTE.—The Statement does not include Receipts and Expenditure for Forest Revenue and Expenditure from Provincial Excise have not been included in the figures for 1945-46 and 1946-47.

## (ii) 8 DISTRICTS OF C. P. MAHARASHTRA.

## \*REVENUE

| District              | 1945-46     | 1946-47     | 1947-48     | Average     |
|-----------------------|-------------|-------------|-------------|-------------|
| Akola . . . . .       | 60,17,693   | 60,27,934   | 63,96,017   | 61,47,215   |
| Amroati . . . . .     | 84,17,515   | 86,62,031   | 77,76,668   | 82,85,405   |
| Buldana . . . . .     | 51,80,008   | 53,90,854   | 56,61,536   | 54,10,799   |
| Yeshwantpur . . . . . | 42,43,074   | 45,38,488   | 47,47,515   | 45,09,692   |
| Bhandara . . . . .    | 52,45,969   | 53,88,786   | 49,09,835   | 51,81,530   |
| Chandrapur . . . . .  | 39,47,128   | 57,27,479   | 60,99,043   | 52,57,883   |
| Nagpur . . . . .      | 1,30,18,280 | 1,20,26,561 | 1,37,98,609 | 1,29,47,817 |
| Wardha . . . . .      | 16,91,400   | 18,41,847   | 18,41,847   | 17,91,698   |
| Total . . . . .       | 4,77,61,067 | 4,06,03,980 | 5,12,31,070 | 4,95,32,039 |

\*Based on the figures supplied by the A. G., C. P., and does not include Taxes on Income, extraordinary Receipts, and Miscellaneous adjustments.

## EXPENDITURE

| District              | 1945-46     | 1946-47     | 1947-48     | Average     |
|-----------------------|-------------|-------------|-------------|-------------|
| Akola . . . . .       | 46,20,824   | 61,30,517   | 72,42,484   | 59,97,942   |
| Amroati . . . . .     | 61,68,380   | 74,12,786   | 85,46,241   | 73,75,802   |
| Buldana . . . . .     | 25,85,034   | 32,58,831   | 39,70,499   | 32,71,455   |
| Yeshwantpur . . . . . | 24,90,011   | 28,44,439   | 33,40,887   | 28,91,779   |
| Bhandara . . . . .    | 17,49,583   | 22,38,171   | 27,23,275   | 22,37,010   |
| Chandrapur . . . . .  | 33,87,689   | 35,75,677   | 39,01,268   | 36,21,545   |
| Nagpur . . . . .      | 4,64,98,106 | 4,52,50,622 | 3,12,58,228 | 4,10,02,319 |
| Wardha . . . . .      | 12,42,443   | 17,25,658   | 20,79,374   | 16,82,492   |
| Total . . . . .       | 6,87,42,070 | 7,24,36,701 | 6,30,62,256 | 6,80,80,344 |



STATEMENT II

Statement of Revenue and Expenditure by Major Heads of Account

A—ANDHRA

REVENUE

| Years   | VII<br>Land<br>Revenue | VIII<br>Pro.<br>Excise | IX<br>Stamps | X<br>Forests | XI<br>Regis-<br>tration | XII<br>Receipts<br>from<br>M.V.Accts. | XIII<br>Other<br>taxes<br>and<br>duties | XLI<br>Receipts<br>from<br>elec'y. | Other<br>heads | Total   |
|---------|------------------------|------------------------|--------------|--------------|-------------------------|---------------------------------------|---|------------------------------------|----------------|---------|
| 1945-46 | 323·83                 | 560·01                 | 119·13       | 45·87        | 21·04                   | 23·50                                 | 182·07                                  | 11·89                              | 252·91         | 1540·25 |
| 1946-47 | 261·95                 | 501·70                 | 137·14       | 35·40        | 22·90                   | 34·54                                 | 208·68                                  | 13·22                              | 502·60         | 1718·1  |
| 1947-48 | 358·75                 | 418·37                 | 104·80       | 55·50        | 24·62                   | 44·86                                 | 250·41                                  | 15·32                              | 430·37         | 1703·00 |

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EXPENDITURE

|         | 25.<br>Gen.<br>Admn. | 27.<br>Admn.<br>of<br>Justice | 28.<br>Jails | 29.<br>Police | 37.<br>Educa-<br>tion | 38.<br>Medi-<br>cal<br>and<br>39<br>P. H. | 40.<br>Agri-<br>41 Vety.<br>42 Co-op. | 43.<br>In-<br>dustries. | 55.<br>Pen-<br>sions | Other<br>heads. | Total   |
|---------|----------------------|-------------------------------|--------------|---------------|-----------------------|---|---------------------------------------|-------------------------|----------------------|-----------------|---------|
| 1945-46 | 186·57               | 48·13                         | 16·96        | 103·75        | 176·34                | 90·96                                     | 61·88                                 | 12·72                   | 47·17                | 460·01          | 1204·49 |
| 1946-47 | 245·39               | 53·71                         | 17·83        | 137·62        | 227·41                | 116·55                                    | 66·84                                 | 29·03                   | 88·96                | 1201·30         | 2144·64 |
| 1947-48 | 10·93                | 55·35                         | 22·80        | 165·24        | 266·93                | 165·73                                    | 80·16                                 | 27·45                   | 54·57                | 626·12          | 1705·34 |

BANGLADESH

REVENUE

|                   | VII<br>Land<br>Revenue | VIII<br>Provincial<br>Excise | IX<br>Stamps | X<br>Forests | XI<br>Regis-<br>tration | XII<br>Receipts<br>from<br>M. V.<br>Accts. | XIII<br>Other<br>taxes<br>and<br>duties | XLI<br>Receipts<br>from<br>elec.<br>schemes | Other<br>heads | Total  |
|-------------------|------------------------|------------------------------|--------------|--------------|-------------------------|--|---|---|----------------|--------|
| 1945-46 . . . . . | 46·82                  | 65·87                        | 27·93        | 27·12        | 7·62                    | 8·69                                       | 62·98                                   | ..  | 68·98          | 316·01 |
| 1946-47 . . . . . | 23·57                  | 77·55                        | 22·91        | 33·38        | 7·65                    | 10·90                                      | 73·84                                   | ..  | 112·98         | 362·78 |
| 1947-48 . . . . . | 47·85                  | 41·00                        | 13·32        | 39·99        | 7·79                    | 15·00                                      | 80·42                                   | ..  | 119·19         | 364·56 |

EXPENDITURE

|                   | 25.<br>Gen.<br>Admn. | 27.<br>Admn.<br>of<br>Justice | 28.<br>Jails | 29.<br>Police | 37.<br>Edu-<br>cation | 38.<br>Medi-<br>cal and<br>39 P. H. | 40.<br>Agri.<br>41. Voty.<br>42 Co-op. | 43.<br>Indus-<br>tries | 55.<br>Pensions | Other<br>heads | Total  |
|-------------------|----------------------|-------------------------------|--------------|---------------|-----------------------|-------------------------------------|--|------------------------|-----------------|----------------|--------|
| 1945-46 . . . . . | 19·79                | 12·50                         | 3·62         | 25·26         | 64·69                 | 19·01                               | 5·32                                   | 21·22                  | 14·94           | 99·11          | 285·46 |
| 1946-47 . . . . . | 15·63                | 13·62                         | 3·96         | 27·09         | 84·04                 | 25·34                               | 14·50                                  | 14·52                  | 16·23           | 249·23         | 464·16 |
| 1947-48 . . . . . | 32·17                | 13·38                         | 4·76         | 32·34         | 110·42                | 34·62                               | 11·62                                  | 26·88                  | 18·32           | 123·64         | 408·15 |

C.—KARNATAKA

RECEIPTS

(In lakhs of rupees)

| Year    | VII<br>Land<br>Revenue | VIII<br>Provincial<br>Excise | IX<br>Stamps | X<br>Forests | XII<br>Receipts<br>under Motor<br>Vehicles | XIII<br>other Taxes<br>& duties | XXIX<br>Ag-culture | Other heads] | Total  |
|---------|------------------------|------------------------------|--------------|--------------|--|---------------------------------|--------------------|--------------|--------|
| 1945-46 | 97.79                  | Not shown                    | 29.20        | Not shown    | 57.30                                      | 23.32                           | 7.23               | 127.79       | 292.63 |
| 1946-47 | 79.41                  | „                            | 31.18        | „            | 10.96                                      | 27.24                           | 6.67               | 114.47       | 269.93 |
| 1947-48 | 86.91                  | 119.88                       | 32.97        | 78.01        | 14.39                                      | 53.06                           | 13.01              | 42.41        | 440.64 |

EXPENDITURE

(In lakhs of rupees)

| Year    | 10<br>Forest | 25<br>Genl.<br>Admn. | 27<br>Justice | 29.<br>Police | 37.<br>Education | 38<br>Medical | 40. Agri-<br>culture | 50. Civil<br>works | 55. Super-<br>annuation<br>etc. | Other<br>heads | Totals |
|---------|--------------|----------------------|---------------|---------------|------------------|---------------|----------------------|--------------------|---------------------------------|----------------|--------|
| 1945-46 | Not shown    | 43.28                | 15.09         | 36.85         | 65.65            | 8.8           | 61.18                | 44.51              | 20.86                           | 85.35          | 391.58 |
| 1946-47 | „            | 59.37                | 16.07         | 56.86         | 99.68            | 10.01         | 60.96                | 41.60              | 21.67                           | 128.41         | 494.63 |
| 1947-48 | 54.11        | 70.13                | 18.80         | 70.21         | 134.36           | 28.26         | 40.62                | 47.42              | 22.27                           | 152.81         | 638.99 |

D (i)—MAHARASHTRA (Bombay portion)  
(including Bombay City)  
RECEIPTS

| Year              | VII<br>Land Revenue | VIII Provincial<br>Excise | IX<br>Stamps | X<br>Forests  | XIII Other<br>Taxes & Duties | Other Heads | Totals   |
|-------------------|---------------------|---------------------------|--------------|---------------|------------------------------|-------------|----------|
| 1945-46 . . . . . | 144·09              | Not supplied              | 171·83       | Not Supplied. | 362·01                       | 366·60      | 10,44·53 |
| 1946-47 . . . . . | 195·04              | „                         | 233·56       | „             | 321·84                       | 365·38      | 11,15·82 |
| 1947-48 . . . . . | 230·24              | 605·54                    | 280·81       | 119·20        | 730·74                       | 327·70      | 22,94·23 |

EXPENDITURE

| Year              | 10<br>Forests     | 25<br>Genl.<br>Admn. | 27<br>Admn.<br>of<br>Justice | 29<br>Police | 37<br>Edu-<br>cation | 38<br>Medical | 40<br>Agri-<br>culture | 50<br>Civil<br>works | 55<br>Sup-<br>erannui-<br>ties, etc. | Other<br>heads | Totals  |
|-------------------|-------------------|----------------------|------------------------------|--------------|----------------------|---------------|------------------------|----------------------|--------------------------------------|----------------|---------|
| 1945-46 . . . . . | Not sup-<br>plied | 128·07               | 58·94                        | 215·91       | 175·33               | 81·56         | 91·02                  | 233·23               | 85·04                                | 427·08         | 1496·18 |
| 1946-47 . . . . . | „                 | 153·41               | 62·25                        | 386·34       | 104·37               | 88·35         | 110·68                 | 143·01               | 77·03                                | 611·61         | 1737·05 |
| 1947-48 . . . . . | 41·11             | 153·17               | 68·35                        | 396·64       | 378·87               | 113·52        | 221·31                 | 159·46               | 80·79                                | 743·98         | 2317·20 |

D (ii)—C. P. MAHARASHTRA

REVENUE

|                   | VII<br>Land<br>Revenue | VIII<br>Excise | IX<br>Stamps | X<br>Forests | XIII<br>Other<br>Taxes<br>and<br>Duties | XXIII<br>Police | Other<br>Heads | Total    |
|-------------------|------------------------|----------------|--------------|--------------|---|-----------------|----------------|----------|
| 1945-46 . . . . . | 1,52·77                | 1,26·15        | 35·83        | 68·31        | 15·83                                   | 16·33           | 74·97          | *4,90·19 |
| 1946-47 . . . . . | 1,33·63                | 1,06·00        | 39·29        | 80·74        | 16·67                                   | 5·19            | 1,96·81        | *5,77·33 |
| 194748 . . . . .  | 1,44·69                | 82·84          | 39·23        | 67·16        | 65·65                                   | 16·28           | 1,94·51        | *6,10·36 |

These figures do not include Taxes on Income.

EXPENDITURE

|                   | 10<br>Forests | 22<br>Interest<br>on<br>debt<br>and<br>other<br>obliga-<br>tions | 23<br>Appro-<br>priation<br>for<br>reduction<br>or avoid-<br>ance of<br>debt | 25<br>Gen.<br>Admn. | 27<br>Admn.<br>of<br>Justice | 29<br>Police | 37<br>Edu-<br>cation | 50<br>Civil<br>Works | 55<br>Superan-<br>uation | 64<br>A. Tr-<br>ansfer to<br>Revenue<br>Reserve<br>Develop-<br>ment)<br>Fund | Other<br>Heads | Total   |
|-------------------|---------------|--|--|---------------------|------------------------------|--------------|----------------------|----------------------|--------------------------|--|----------------|---------|
| 1945-46 . . . . . | 39·71         | 20·76  | 29·25  | 69·72               | 20·39                        | 48·35        | 40·30                | 51·73                | 44·33                    | 2,14·25  | 1,09·22        | 6,88·01 |
| 1946-47 . . . . . | 32·81         | 20·63  | 18·15  | 82·55               | 22·09                        | 70·96        | 63·59                | 66·41                | 45·81                    | 1,74·01  | 1,27·32        | 7,24·33 |
| 1947-48 . . . . . | 32·14         | 20·55  | 13·01  | 1,00·09             | 21·69                        | 75·05        | 93·86                | 80·89                | 45·61                    | ..   | 1,47·67        | 6,30·56 |

## STATEMENT III

STATEMENT OF ASSETS AND LIABILITIES AS ON 31ST MARCH 1949

(i) Statement showing the capital liabilities and assets of the Madras Government

| Details   | 31st March<br>1949<br>(Budget<br>Estimate)<br>Rs. Lakhs. |
|---|--|
| <i>Liabilities</i>  |  |
| <b>A. BEARING INTEREST—</b>   |  |
| <i>(i) Loans—</i>   |  |
| (a) Due to the Central Government . . . . .                         | 9,34.07  |
| (b) Open Market Loans . . . . .                                     | 15,52.73   |
| (c) Special irredeemable loans . . . . .                            | 2.52   |
| Total—(i) Loans . . . . .   | 24,89.32   |
| <i>(ii) Other Liabilities—</i>                                      |  |
| (a) State Provident Funds . . . . .                                 | 5,42.96  |
| (b) Depreciation Reserve Funds of Commercial undertakings . . . . . | 6.85   |
| Total (ii) other Liabilities . . . . .                              | 5,49.81  |
| Total—A. Interest—bearing Liabilities . . . . .                     | 30,39.13   |
| <b>B. FREE OF INTEREST—</b>   |  |
| (i) Sinking Funds . . . . .   | 3,77.36  |
| (ii) Famine Relief Fund . . . . .                                   | 44.34  |
| (iii) Electricity Reserve Funds . . . . .                           | 1,95.21  |
| (iv) Deposits, Advances and Remittances . . . . .                   | 40,40.30   |
| Total—B. Liabilities—Free of Interest . . . . .                     | 46,57.21   |
| C. Grand Total—Liabilities . . . . .                                | 76,96.34   |
| <i>Assets</i>   |  |
| <b>A. ASSETS PRODUCING REVENUE—</b>                                 |  |
| <i>(i) Productive—</i>  |  |
| (a) Productive Irrigation works . . . . .                           | 16,07.63   |
| (b) Electricity Schemes . . . . .                                   | 19,10.49   |
| (c) Cinchona Plantations . . . . .                                  | 1,34.80  |
| (d) Kerala Soap Institute . . . . .                                 | 3.57   |
| (e) Industrial Engineering Workshops . . . . .                      | 1.97   |
| (f) Hydrogenation Factory . . . . .                                 | 11.70  |
| (g) Loans advanced (due to Government) . . . . .                    | 10,48.37   |
| (h) Shares in Private Industrial Concerns . . . . .                 | *98.25   |
| (i) Capital outlay on Madras City Bus Service . . . . .             | 73.27  |
| Total (i) Productive . . . . .                                      | 48,90.10   |
| <i>(ii) Unproductive—</i>   |  |
| (a) Unproductive irrigation works† . . . . .                        | 9,94.64  |
| (b) Navigation Works . . . . .                                      | 96.26  |
| Total (ii) Unproductive . . . . .                                   | 10,95.90   |
| Total—D. Assets producing revenue . . . . .                         | 59,86.00   |

## STATEMENT SHOWING THE CAPITAL LIABILITIES AND ASSETS OF THE MADRAS GOVERNMENT AS ON THE 31st MARCH 1949.—Contd.

| Details   | 31st March<br>1949<br>(Budget<br>Estimate) |
|---|--|
|   | Rs. Lakhs.                                 |
| <i>Assets</i> —Contd.   |  |
| Brought forward . . . . .   | 59,86.00                                   |
| <b>E.—OTHER ASSETS—</b>   |  |
| Capital outlay on civil works outside the revenue account . . . . . | 2,74.47                                    |
| F. Securities in the sinking Fund Investment Accounts . . . . .     | 1,84.74                                    |
| G. Securities in the Famine Relief Fund . . . . .                   | 44.30                                      |
| H. Securities in the Electricity Reserve Funds . . . . .            | 1,94.54                                    |
| I. Securities in the Cash Balance Investment Account . . . . .      | 3,78.90                                    |
| J. Securities in the Revenue Reserve Fund† . . . . .                | 23,31.99                                   |
| K. Closing Cash Balance . . . . .                                   | 74.74                                      |
| L. Grand Total—Assets . . . . .                                     | 94,69.68                                   |
| M. Excess of Assets over Liabilities . . . . .                      | 17,73.34                                   |

\*Includes Rs. 51 lakhs in the Budget for purchase of shares of the Industrial Finance Corporation proposed to be started.

†Includes Rs. 49.62 lakhs relating to outlay on special accelerated and widespread programme of improvements to minor Irrigation Works classified under 'Capital'.

‡Purchase price of securities.

(ii) Statement showing the capital liabilities and assets of the Bombay Government.

#### Liabilities

|  | 31st March<br>1949<br>(In thousands of<br>Rs.) |
|--|--|
| (i) <i>Loans</i> —   |  |
| (a) Due to the Central Government . . . . .                    | 14,33,73                                       |
| (b) Open Market Loans—   |  |
| (i) Loans for repayment of part of consolidated debt . . . . . | 10,48,23                                       |
| (ii) Unclaimed Bombay Devt. Loan . . . . .                     | 98   |
| Total Loans . . . . .  | 24,82,94                                       |
| (ii) <i>Other Liabilities</i> —                                |  |
| State Provident Funds . . . . .                                | 5,14,07  |
| Depreciation Reserve Fund of commercial undertakings . . . . . | 18,67  |
| Total (ii) Other Liabilities . . . . .                         | 5,32,74  |
| Total A.—Interest bearing liabilities . . . . .                | 30,15,68                                       |
| <b>B. FREE OF INTEREST—</b>                                    |  |
| (i) Famine Relief Fund . . . . .                               | 67,68  |
| (ii) Provincial Road Fund . . . . .                            | 1,44,18  |
| (iii) Deposits, Advances and Remittances . . . . .             | 24,16,81                                       |
| Total B.—Liabilities free of interest . . . . .                | 26,28,67                                       |
| C. Grand Total—Liabilities . . . . .                           | 56,44,35                                       |

#### Assets

|  |          |
|--|----------|
| <b>D. ASSETS (PRODUCING REVENUE)—</b>                |          |
| (i) <i>Productive</i> —                              |          |
| (a) Productive Irrigation Works . . . . .            | 13,75    |
| (b) Electricity Schemes . . . . .                    | 1,69,85  |
| (c) Bombay Development Department . . . . .          | 8,72,36  |
| (d) Loans and advances (due to Government) . . . . . | 4,83,97  |
| Total (i) Productive . . . . .                       | 15,39,93 |

| <i>Assets</i>   | 31st March<br>1949 |
|---|--------------------|
| (ii) <i>Unproductive—</i>   |                    |
| (a) Unproductive Irrigation Works . . . . .   | 11,39,66           |
| Total (ii) Unproductive. . . . .  | 11,39,66           |
| Total D. Assets (producing revenue) . . . . .   | 26,79,59           |
| E. Loans due from the Bombay Municipal Corporation . . . . .                                    | 7,73,69            |
| F. Investment in Securities—  |                    |
| (i) Sinking Fund Investment Account* . . . . .  | 3,30,13†           |
| (ii) Debt Redemption and Avoidance Fund* . . . . .  | 10,48,45†          |
| (iii) Investment in Treasury Bills out of Depreciation Funds of 3 per cent.<br>Loans* . . . . . | 48,00              |
| (iv) Nasik Distillery Depreciation Fund* . . . . .  | 16,83              |
| (v) Bombay Famine Relief Fund‡ . . . . .  | 67,68              |
| (vi) Securities in the Cash Balance Investment Account‡ . . . . .                               | 10,99,68           |
| Total Assets E & F. . . . .   | 33,84,46           |
| K. CLOSING CASH BALANCE—  |                    |
| Central Road Fund . . . . .   | 6,12               |
| Provincial Road Fund . . . . .  | 1,44,18            |
| Press Depreciation Reserve Fund . . . . .   | 15                 |
| Nasik Distillery Depreciation Fund . . . . .  | 1,23               |
| Other Accounts (Grant for Specific purposes) . . . . .  | 8,10               |
| Balance with the Reserve Bank and Treasuries . . . . .  | 41,00              |
| Capital Expenditure met from balance . . . . .  | —29,72             |
| Other debt heads (excluding Civil Deposits and Advances Repayable) . . . . .                    | 4,42               |
| Civil Deposits . . . . .  | 4,05,19            |
| Advances Repayable . . . . .  | —58,10             |
| Special Development Fund . . . . .  | 2,18,52            |
| Post War Reconstruction Fund . . . . .  | 16,10,00           |
| Free balance . . . . .  | 8,22,45            |
| Total Assets K § . . . . .  | 31,73,54           |
| L. Grand Total of Assets . . . . .  | 92,37,59           |
| M. Excess of Assets over Liabilities . . . . .  | 35,93,24           |
| (iii) <i>C. P. &amp; Berar—</i>   |                    |
| No Statement of Assets and Liabilities was received from the Government of C. P. & Berar.       |                    |

\*Face value.

†These are face values on 31st October 1948.

‡Purchase Price.

§ A major portion of this is invested in three-monthly treasury bills of the Government of India.