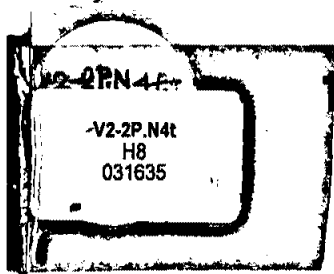


CONSTITUENT ASSEMBLY OF INDIA

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



X  
X  
X ob  
X  
X i  
X ;  
X -



1948

PRINTED IN INDIA BY THE MANAGER  
GOVT. OF INDIA PRESS, NEW DELHI 1948

~~61825~~ 31635

SERVANTS OF INDIA SOCIETY'S LIBRARY  
POONA 4.

FOR INTERNAL CIRCULATION

To be returned on or before the last date stamped below

3 APR 1972

2 JUN 1972

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 and without a dissenting minute.

**INTRODUCTION**

2. By a notification dated June 17, 1948, we were appointed to inquire into 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 Lall, 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 REPRESENTED
1. The Hon'ble Shri Ramakrishna Raju (President, Madras Legislative Council)	Andhra.
2. Shri T. A. Ramalingam Chettiar (Member, Constituent Assembly of India).	Tamilnad.
3. Shri Narayana Menon, of Palghat (Member, Madras Legislative Council).	Kerala.
4. Shri Tokuri Subramanyam of Bellary	Karnataka.
<b>FROM BOMBAY—</b>	
1. Shri K. M. Munshi (Member, Constituent Assembly of India).	Gujarat.
2. Shri R. R. Diwakar (Member, Constituent Assembly of India).	Karnataka.
3. Shri H. V. Pataskar (Member, Constituent Assembly of India).	Maharashtra.
<b>FROM THE CENTRAL PROVINCES &amp; BERAR—</b>	
1. Shri T. L. Sheode (Retired Judge, Nagpur High Court).	Maharashtra.
2. Shri Gopilal Shrivastava (Advocate, Suagar).	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 full-fledged 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.

*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, 1948.



IA  
VI X Y Z W 40  
**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 Andhradeesa, 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,  
 31st August 47.

Sd. SHANKARRAO DEO,  
 Sd. BRIJLAL BIYANI.

## APPENDIX V

TABLE I

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

## 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	1,888.26
U. P. . . . .	1,06,247	5,50.21	3,935.81
Punjab . . . . .	37,058	1,36.17	682.38
Bihar . . . . .	69,745	3,63.40	1,793.39
C. P. & Berar . . . . .	98,575	1,63.14	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)	24,810	35.69	243.30
The United State of Rajasthan (10 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

48  
STATES

	Area in Sq. Miles	Population	Revenue (In lakhs of 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 . . . . .	38,120	2,555,904	224-34

TABLE II

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

Unit	Area in Sq. Miles	Population	Revenue (In lakhs of rupees)
Andhra . . . . .	67,026	1,87,84,304	1,207
Kerala . . . . .	5,790	39,29,425	332
Karnataka— 4 Dts. of Bombay 1 Dt. of Madras	22,813	53,67,099	424
Maharashtra, Bombay & C. P.	83,988	1,81,93,208	1,582
Tamil Ned	49,276	2,43,27,084	1,848
Gujarat . . . . .	10,369	40,92,713	516
Mahakosal	61,710	97,92,890	509
Maharashtra Bombay 10 Dts.	47,103	1,11,72,514	334
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. &amp; 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	2,48.60	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	1,78.08	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	58.86	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	395-92

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	43,73,591	32,63,112	88,19,900	54,85,514	80,88,828	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	90,82,253	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	1,19,89,788	1,35,10,155	1,09,44,005	1,21,47,981	72,94,462	84,75,507	92,79,419	83,49,796
TOTAL		2,50,33,488	2,49,03,099	3,62,65,505	2,87,34,031	3,78,30,044	4,95,67,335	5,84,90,019	4,86,332,135

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. (b) 10 DISTRICTS OF BOMBAY MAHARASHTRA.

## REVENUE

No.	District	1945-46	1946-47	1947-48	Average
1	Thana	53,55,941	43,96,177	1,03,51,700	67,01,273
2	Ahmednagar	30,86,324	37,19,928	74,27,000	47,44,084
3	E. Khandesh	30,70,504	63,30,430	1,03,01,500	65,64,145
4	W. Khandesh	24,22,395	41,21,455	67,63,300	44,35,717
5	Nasik	50,96,069	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	67,52,600	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	40,95,700	25,09,428
Grand Total		3,88,48,677	4,53,53,217	6,71,41,200	6,04,47,698
11	Bombay City (including Bombay Suburbs).	6,56,06,163	6,62,30,084	13,22,32,700	8,30,39,632
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 Forests. 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	1,02,32,873	1,29,16,900	99,77,293
3	E. Khandesh	84,14,821	58,59,743	1,48,59,500	97,11,355
4	W. Khandesh	47,50,237	58,73,717	1,14,64,818	73,62,857
5	Nasik	77,04,222	90,45,798	1,48,41,600	1,05,30,540
6	Poona	2,84,01,842	2,76,57,027	4,11,96,800	3,13,85,223
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	87,70,389
9	Ratnagiri	63,32,571	75,23,709	1,30,19,200	89,58,493
10	Kolaba	30,77,827	31,48,018	62,53,400	38,26,415
Grand Total		9,43,85,331	9,52,51,942	15,52,06,318	11,49,47,863
11	Bombay City (including Bombay Suburbs).	5,62,36,769	7,84,58,077	7,04,07,400	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 Forests. 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
1. Akola	60,17,693	60,27,934	63,96,017	61,47,215
2. Amroati	84,17,515	86,82,031	77,76,668	82,85,405
3. Buldana	51,80,008	53,90,854	56,61,536	54,10,799
4. Yeotmal	42,43,074	45,38,488	47,47,515	45,09,692
5. Bhandara	52,45,969	53,88,786	49,09,835	51,81,530
6. Chanda	39,47,128	57,27,479	60,99,043	52,57,883
7. Nagpur	1,30,18,280	1,20,26,561	1,37,98,609	1,29,47,817
8. Wardha	16,91,400	18,41,847	18,41,847	17,91,698
Total	4,77,61,067	4,96,03,980	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
1. Akola	46,20,824	61,30,517	72,42,494	59,97,942
2. Amroati	61,68,380	74,12,786	85,46,241	73,76,802
3. Buldana	25,85,034	32,58,831	39,70,499	32,71,455
4. Yeotmal	24,90,011	28,44,439	33,40,887	28,91,779
5. Bhandara	17,49,583	22,38,171	27,23,275	22,37,010
6. Chanda	33,87,689	35,76,677	39,01,268	36,21,545
7. Nagpur	4,64,98,106	4,52,50,622	3,12,58,228	4,10,02,319
8. Wardha	12,42,443	17,25,653	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 Land Revenue	VIII Pro. Excise	IX Stamps	X Forests	XI Regis- tration	XII Receipts from M.V.Acts.	XIII Other taxes and duties	XLI Receipts from elec.	Other 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	1713-1
1947-48	358-75	418-37	104-80	55-50	24-62	44-86	250-41	15-32	430-37	1703-00

**EXPENDITURE**

	25. Gen. Admn.	27. Admn. of Justice	28. Jails	29. Police	37. Educa- tion	38. Medi- cal and 39 P. H.	40. Agri- 41 Vety. 42 Co-op.	43. In- dustries.	55. Pen- sions	Other heads.	Total
1945-46	166-57	49-13	16-96	193-75	176-34	90-95	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	48-96	1201-30	2144-64
1947-48	240-93	55-35	22-86	165-24	266-93	165-73	80-16	27-45	54-57	628-12	1705-34

## B—KERALA

## REVENUE

	VII Land Revenue	VIII Provincial Exoise	IX Stamps	X Forests	XI Regis- tration	XII Receipts from M. V. Accts.	XIII Other taxes and duties	XLI Receipts from elec. schemes	Other 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	7.85	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. Gen. Admn.	27. Admn. of Justice	28. Jails	29. Police	37. Edu- cation	38. Medi- cal and 39 P. H.	40. Agri. 41. Voty. 42. Co-op.	43. Indus- tries	55. Pensions]	Other 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 Land Revenue	VIII Provincial Excise	IX Stamps	X Forests	XII Receipts under Motor Vehicles	XIII other Taxes & duties	XXIX Ag-culture	Other heads	Total
1945-46	97.79	Not shown	29.20	Not shown	7.30	23.32	7.23	197.79	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 Forest	25 Genl. Admn.	27 Justice	29 Police	37 Education	38 Medical	40. Agri- culture	50. Civil works	55. Super- annuation etc.	Other heads	Totals
1945-46	Not shown	43.28	15.09	36.85	65.65	8.6	61.18	44.51	20.86	85.35	381.58
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	18.60	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 Land Revenue	VIII Provincial Excise	IX Stamps	X Forests	XIII Other 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	"	233.58	"	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 Forests	25 Genl. Admn.	27 Admn. of Justice	29 Police	37 Edu- cation	38 Medical	40 Agri- culture	50 Civil works	55 Sup- erannui- ties, etc.	Other heads	Totals
1945-46	Not sup- plied	128.07	58.94	215.91	175.38	81.55	91.02	233.23	85.04	427.08	1496.18
1946-47	"	153.41	62.25	366.34	104.37	88.35	110.68	143.01	77.08	611.61	1737.05
1947-48	41.11	168.17	68.35	396.64	378.67	113.52	221.31	159.46	80.79	743.98	2317.20

( D (ii) )—C. P. MAHARASHTRA

REVENUE

	VII Land Revenue	VIII Excise	IX Stamps	X Forests	XIII Other Taxes and Duties	XXIII Police	Other 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	1,08.00	39.29	80.74	16.67	5.19	1,98.81	*5,77.33
1947-48	1,44.69	82.84	39.23	87.16	65.65	18.28	1,94.51	*6,10.36

These figures do not include Taxes on Income.

EXPENDITURE

	10 Forests	22 Interest on debt and other obliga- tions	23 Appro- priation for reduction or avoid- ance of debt	25 Gen. Admn.	27 Admn. of Justice	29 Police	37 Edu- cation	50 Civil Works	55 Superan- nation	84 A. Tr- ansfer to Revenue Reserve Develop- ment) Fund	Other 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	32.55	22.09	70.98	63.69	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	6,30.66

## 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 1949 (Budget Estimate) Rs. Lakhs.
<i>Liabilities</i>	
<b>A. BEARING INTEREST—</b>	
<b>(i) Loans—</b>	
(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
<b>(ii) Other liabilities—</b>	
(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>	
<b>(i) Productive—</b>	
(a) Productive Irrigation works	16,07.68
(b) Electricity Schemes	10,10.49
(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
<b>(ii) Unproductive—</b>	
(a) Unproductive irrigation works†	9,94.64
(b) Navigation Works	98.26
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 1949 (Budget 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 1949 (In thousands of 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 Funds	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
<i>Assets</i>	
<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)	4,53,97
Total (i) Productive	15,39,93



<i>Assets</i>	31st March 1949
(ii) <i>Unproductive</i> —	
(a) Unproductive Irrigation Works . . . . .	11,39,86
Total (ii) Unproductive. . . . .	11,39,86
Total D. Assets (producing revenue)	26,79,59
E. Loans due from the Bombay Municipal Corporation . . . . .	7,73,89
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 8 per cent. Loans* . . . . .	48,00
(iv) Nasik Distillery Depreciation Fund* . . . . .	16,83
(v) Bombay Famine Relief Fund‡ . . . . .	87,68
(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) *C. P. & Berar*—

No Statement of Assets and Liabilities was received from the Government of C. P. &amp; 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.