



Explanatory Memorandum
on the
Budget of the Governor-General in Council,
for
1939-40.

**NEW DELHI : PRINTED BY THE MANAGER
GOVERNMENT OF INDIA PRESS : 1939**

Budget 1939-40

Explanatory Memorandum

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INTRODUCTORY NOTES.

1. Unless otherwise stated, the amounts given in these statements are in lakhs of rupees, and the expressions "last year", "current year" and "next year" stand for the financial years 1937-38, 1938-39 and 1939-40, respectively.

2. In the figures relating to previous years expenditure incurred in sterling has been converted into rupees at the average of the daily rates for telegraphic transfers in Calcutta on London throughout the year in question. The current year's sterling expenditure has been converted at the rate of 1s. 5 29/32d. on the basis of the actual rates during the first ten months of the year, but in accordance with the usual practice the budget estimates for 1939-40 are based on the standard rate of 1s. 6d.

3. The statements of revenue and expenditure are based on net figures, i.e., the totals include only the net expenditure on the Defence Services, the net surplus or deficit of the Posts and Telegraphs Department, and the net contribution paid by the Railways to general revenues. Unless otherwise stated, however, the cost of collection is treated as expenditure and is not deducted from the figures given on the revenue side.

STATEMENT I.

Revenue Estimates.

	1937-38, Accounts.	1938-39, Budget.	Revised.	1939-40, Budget.
Customs	43,11	43,81	40,14	40,65
Central Excise Duties	7,66	7,76	8,25	8,28
Corporation Tax	1,88	1,55	1,87	1,88
Taxes on Income other than Corporation Tax	13,95	13,70	14,17	14,66
Salt	8,39	8,35	8,33	8,35
Opium	51	45	53	49
Interest	59	66	68	63
Civil Administration	1,04	1,00	1,02	1,04
Currency and Mint	75	67	49	67
Civil Works	32	31	32	31
Receipts from Indian States	63	63	60	63
Other sources of revenue	1,77	2,00	1,98	1,79
Posts and Telegraphs:—				
Net contribution to general revenues	57	..	1	1
Railways:—				
Net contribution to general revenues	2,76	2,56	2,05	2,13
Deduct:—				
Share of income tax revenue payable to Provinces	—1,25	—1,28	—1,50	—1,78
Total	82,68	82,17	78,94	79,74
Add:—				
Payments by Burma	3,15	3,00	3,00	2,96
Transfers from Revenue Reserve Fund	78	75	1,06	..
GRAND TOTAL	86,61	85,92	83,00	82,70

Notes on the revenue estimates.

Customs and Central Excise Duties.—The distribution of these estimates is shown in Statements II and III. The budget estimate under Customs includes a deduction of 39 lakhs on account of the amount payable to the Cochin and Travancore States under the Cochin Harbour Agreement which was previously treated as expenditure.

Taxes on Income other than Corporation Tax.—The share of income-tax revenue payable to the Provinces is calculated as follows:—

	1938-39, Budget.	1938-39, Revised.	1939-40, Budget.
Total taxes on income other than corporation tax.	13,70	14,17	14,66
<i>Deduct:—</i>			
Portion attributable to taxes on emoluments of officers serving under the Central Government and to centrally administered areas	1,34	1,46	1,36
Share of cost of collection	64	64	65
Balance	11,72	12,07	12,65
<i>Add:—</i>			
Estimated contribution from Railways	2,56	2,05	2,13
Total	14,28	14,12	14,78
<i>Deduct:—</i>			
Amount to be retained by the Central Government under the Niemeyer award	13,00	13,00	13,00
Amount payable to Provinces	1,28	1,12	1,78
<i>Add:—</i>			
Previous year's arrears . . . . .	..	38	..
Total	1,28	1,50	1,78

Salt and Opium.—The distribution of these estimates is given in Statements IV and V.

Currency and Mint.—The main items are shown in Statement VI.

Other Sources of revenue.—The revised estimate includes receipts of about Rs. 16 lakhs arising out of the Bombay Military Lands Scheme.

STATEMENT II.

Details of Customs Revenue.

	1937-38, Accounts.	1938-39, Budget.	1938-39, Revised.	1939-40, Budget.
SEA CUSTOMS—IMPORTS.				
<i>I.—Revenue duties.</i>				
Ale, beer, porter, cider and other fermented liquors	36·37	37·00	36·00	36·00
Spirits and liqueurs	1,61·74	1,60·00	1,50·00	1,50·00
Wines	12·00	12·00	11·00	11·00
Spices	10·71	16·00	20·00	20·00
Tea	16·60	10·00	8·00	8·00
Tobacco	1,35·08	1,30·00	1,45·00	1,45·00
Kerosene oil	3,31·36	3,75·00	3,53·00	3,58·00
Motor spirit	4,62·82	5,80·00	5,10·00	5,42·00
Oils, batching, fuel and lubricating	46·86	45·00	43·00	43·00
Cotton, raw	82·26	60·00	80·00	80·00
Boots and shoes	6·01	6·70	4·00	4·00
Motor cars, cycles, scooters, omnibuses, chassis, vans, lorries and parts thereof	1,68·11	1,70·00	1,25·00	1,25·00
Electric lighting bulbs	17·61	18·00	14·00	14·00
Wireless reception instruments and apparatus	15·95	19·00	13·00	13·00
Dyes derived from coal-tar and coal-tar derivatives	37·50	35·00	25·00	25·00
Machinery	2,16·70	2,10·00	2,31·00	2,46·00
Iron and Steel	50·98	48·00	35·00	35·00
Silver bullion, coin, sheets, plates and other manufactures	30·51	30·00	33·00	33·00
Tin, block	9·62	9·00	8·00	8·00
Metals, other than iron and steel, silver and block tin	70·70	70·00	77·00	77·00
Railway plant and rolling stock	18·18	14·00	18·00	18·00
Artificial silk yarn and thread	62·92	65·00	39·00	39·00
Yarns and textile fabrics, others	1,31·43	1,30·00	95·00	90·00
Cinematograph films	14·91	16·00	14·00	14·00
Portland cement excluding white Portland cement	3·50	4·00	2·00	2·00
Pneumatic rubber tyres and tubes	32·92	35·00	25·00	25·00
Toys, games and sports goods	20·58	22·00	18·00	18·00
Betelnuts	60·23	55·00	71·00	71·00
All other articles	10,64·34	10,20·00	9,30·00	10,05·00

EXPLANATORY MEMORANDUM: GENERAL BUDGET.

1937-38, Accounts. 1938-39, Budget, Revised. 1939-40, Budget.

SEA CUSTOMS—IMPORTS—*contd.*

II.—Protective duties.

Wheat and wheat flour . . . . .	...	...	6.00	...
Broken rice . . . . .	...	...	...	...
Sugar	25.33	20.00	14.00	20.00
Heavy chemicals	16	20	20	20
Iron and steel	77.16	75.00	55.80	55.80
Silver wire, thread and other manufactures	3.79	4.00	3.00	3.00
Paper and stationery	27.85	26.00	21.00	21.00
Raw silk	38.99	35.00	28.00	28.00
Silk yarn and thread	30.60	28.00	14.00	13.00
Cotton yarn and thread	20.27	20.00	30.00	30.00
Cotton fabrics of British manufacture	1,30.58	1,25.00	1,00.00	1,00.00
Cotton fabrics not of British manufacture	2,20.31	2,50.00	2,60.00	2,55.00
Silk fabrics	59.87	60.00	58.00	58.00
Cotton hosiery	14.63	15.00	9.00	9.00
Artificial silk fabrics	1,70.33	1,70.00	1,00.00	95.00
Fabrics of artificial silk mixed with other materials	30.48	30.00	21.00	21.00
Other textile manufactures	38.67	35.00	31.00	30.00
Matches, match splints and veneers	4.20	4.10	18.00	18.00
Wood pulp	5.82	5.00	7.00	7.00
TOTAL IMPORTS	42,21.54	43,04.00	39,29.00	40,19.00

SEA CUSTOMS—EXPORTS.

Jute—				
Raw	} 4,33.02	4,20.00	4,20.00	4,20.00
Manufactured				
Rice	10.65	10.00	11.00	11.00
TOTAL EXPORTS	4,43.67	4,30.00	4,31.00	4,31.00

Land Customs	48.22	55.00	45.00	45.00
Miscellaneous	15.12	13.00	12.00	12.00
TOTAL GROSS REVENUE	47,28.55	48,02.00	44,17.00	45,07.00
<i>Deduct—Refunds</i>	<i>1,52.65</i>	<i>1,50.00</i>	<i>1,42.00</i>	<i>1,31.00</i>
<i>Deduct—Share of Jute Export Duty assigned to Provinces</i>	<i>2,65.15</i>	<i>2,61.00</i>	<i>2,61.00</i>	<i>2,61.00</i>
NET REVENUE	43,10.75	43,81.00	40,14.00	40,65.00

EXPLANATORY MEMORANDUM : GENERAL BUDGET.

STATEMENT III.

Details of Revenue from Central Excise Duties.

	1937-38, Accounts.	1938-39, Budget.	1938-39, Revised.	1939-40, Budget.
Motor spirit	1,36.32	1,05.00	1,15.00	1,15.00
Kerosene	82.12	65.00	67.00	66.00
Sugar	3,33.56	3,60.00	4,00.00	4,00.00
Matches	2,36.08	2,15.00	2,15.00	2,18.00
Steel ingots	36.53	36.00	37.00	38.00
	<u>8,24.61</u>	<u>7,81.00</u>	<u>8,34.00</u>	<u>8,37.00</u>
<i>Deduct—</i>				
Share of match excise payable to States	35.10(a)	..	..	..
Other refunds	23.15	5.00	9.00	9.00
	<u>7,66.36</u>	<u>7,76.00</u>	<u>8,25.00</u>	<u>8,28.00</u>

(a) Payments to Indian States in respect of the excise duty on matches which were treated as deductions from revenue upto 1937-38 are treated as expenditure with effect from 1938-39.

STATEMENT IV.

Details of Salt Revenue.

	1937-38, Accounts.	1938-39, Budget. Revised.	1939-40, Budget.
REVENUE.			
Northern India	2,48.77	2,46.00	2,44.58
Madras	1,78.74	1,79.95	1,76.35
Bombay	1,91.49	1,88.51	1,84.20
Sind	6.67	6.85	6.20
Pengal	2,37.97	2,37.80	2,46.02
Orissa . . . . .	.04	.02	.01
England . . . . .	...	...	.02
TOTAL RECEIPTS	8,63.68	8,58.63	8,60.36
Deduct—Refunds	23.94	22.66	27.15
Deduct—Provincial Share . . . . .	.97	.97	.31
NET REVENUE	8,38.77	8,35.00	8,35.00

Notes—These estimates are based on the following total consumption of duty-paid salt :—

	Maunds.
1937-38 (actuals)	5,27,57,000
1938-39 (budget)	5,15,00,000
1938-39 (revised)	5,25,00,000
1939-40 (budget)	5,27,00,000

STATEMENT V.

Details of Opium Revenue.

	1935-36.	1936-37.	1937-38.	1938-39, Budget.	1938-39, Revised.	1939-40, Budget.
Provision and medical opium . . .	10·37	·11	·12	·12	·12	·12
Excise opium and miscellaneous (less refunds) . . .	50·73	47·55	50·63	44·80	52·42	49·03
Total revenue (receipts less refunds) . . .	61·10	47·66	50·75	44·92	52·54	49·15
Purchase of opium . . .	28·57	23·15	17·61	19·15	19·75	17·60
Other charges . . .	6·08	5·67	6·87	6·64	5·86	8·03
Total expenditure . . .	34·65	28·82	24·48	25·79	25·61	25·63
Net revenue . . .	26·45	18·84	26·27	19·13	26·93	23·52

NOTE.—Exports of provision opium to foreign countries ceased at the end of December 1935. Since then the revenue under this head has been derived solely from opium sold for consumption in India.

STATEMENT VI.

Details of Currency and Mint Receipts.

	1937-38, Actuals.	1938-39, Budget.	1938-39, Revised.	1939-40, Budget.
(1) Surplus profits of the Reserve Bank (a)	9·97	10·24	20·05	20·05
(2) Profits from circulation of bronze and nickel coin (b)	43·30	33·67	6·99	27·13
(3) Other items	21·81	23·03	21·60	20·04
	75·08	66·94	48·64	67·22

(a) The revised and budget estimates provide for a payment of Rs. 9 lakhs in each year to Burma on account of the India and Burma (Burma Monetary Arrangement) Order.

(b) The absorption of small coin during 1936-37 and the earlier months of 1937-38 was unusually heavy but there has been an unexpected return of coin since then. The revised estimates take this into account and the budget estimates provide for absorption on a conservative scale. The revised and the budget estimates have been reduced by about Rs. 1-1/2 lakhs and Rs. 3-1/2 lakhs respectively on account of the share payable to Burma.

STATEMENT VII.

Expenditure Estimates. (a)

Demand or Appropriation.	Actuals, 1937-38.	Budget, 1938-39.	Revised, 1938-39.	Budget, 1939-40.
1. Customs	1,09-27	1,22-06	1,20-90	84-17
2. Central Excise Duties	8-46	43-08	43-02	44-17
3. Taxes on Income including Corpora- tion Tax	75-26	79-30	76-57	78-41
4. Salt	1,03-14	1,08-20	1,06-30	1,02-33
5. Opium	24-48	25-79	25-61	25-63
6. Provincial Excise	2-63	5-37	4-77	4-94
7. Stamps	16-49	18-71	16-28	17-67
8. Forest	7-73	8-75	8-34	8-69
9. Irrigation, Navigation, Embankment and Drainage Works (excluding Working Expenses).	10-50	10-69	10-18	9-70
10. Indian Posts and Telegraphs Depart- ment—				
Capital outlay charged to revenue	3-73	6-12	4-93	3-41
11. Interest on Debt and other Obligations and Reduction or Avoidance of Debt.	14,99-94	14,62-32	14,38-46	12,65-06
12. Executive Council	6-37	6-29	6-06	6-18
13. Council of State	1-62	1-37	1-35	1-31
14. Legislative Assembly and Legislative Assembly Department.	8-75	9-11	10-31	8-99
15. Home Department	29-58	29-74	27-98	27-67
16. Legislative Department	5-65	6-20	5-64	5-81
17. Department of Education, Health and Lands	8-57	8-95	8-59	8-72
18. Finance Department	14-72	14-91	15-71	16-93
19. Commerce Department	6-26	6-49	6-01	6-46
20. Department of Labour	4-75	5-64	5-37	6-85
21. Department of Communications	2-37	2-84	2-74	3-26
22. Central Board of Revenue	3-95	4-54	4-09	6-83
23. India Office and High Commissioner's establishment charges.	38-70	41-36	40-32	39-27
Carried over	19,92-92	20,27-83	19,89-53	17,83-05

(a) This statement differs from the Demands for Grants in the following respects:—

- (1) Token demands and demands relating to capital expenditure not charged to revenue and the disbursement of loans and advances have been omitted.
- (2) The amounts shown under "Irrigation" exclude working expenses since they have been taken in deduction of revenue in Statement I.
- (3) Apart from capital outlay charged to revenue, the expenditure of the Posts and Telegraphs Department has been excluded since Statement I shows only the net contribution paid by the Department to general revenues.

EXPLANATORY MEMORANDUM : GENERAL BUDGET.

Demand or Appropriation.	Actuals, 1937-38.	Budget, 1938-39.	Revised, 1938-39.	Budget, 1939-40.
Brought forward	19,92.92	20,27.83	19,89.53	17,83.05
24. Payments to other Governments, De- partments, etc. on account of ser- vices rendered	1.27	1.25	1.02	1.10
25. Audit	99.45	1,03.83	99.07	99.36
26. Administration of Justice	2.43	4.47	4.58	4.55
27. Police	2.60	2.11	1.84	1.79
28. Ports and Pilotage	26.28	23.93	27.37	22.58
29. Lighthouses and Lightships	9.22	8.93	9.22	9.23
30. Survey of India	25.02	26.41	24.28	22.93
31. Meteorology	18.96	21.56	20.00	20.78
32. Geological Survey	4.65	4.47	4.45	4.82
33. Botanical Survey . . . . .	.86	.96	.76	.79
34. Zoological Survey	1.71	1.84	1.71	2.12
35. Archæology	11.27	13.34	11.95	10.90
36. Mines	2.66	2.81	2.39	2.41
37. Other Scientific Departments	2.80	3.05	2.79	2.75
38. Education	7.32	6.87	6.77	6.59
39. Medical Services	10.73	9.69	10.02	10.73
40. Public Health	9.86	13.83	10.20	11.27
41. Agriculture	27.54	36.51	34.29	29.62
42. Imperial Council of Agricultural Re- search Department	11.42	9.05	8.91	8.77
43. Scheme for the improvement of Agricultural Marketing in India	4.64	5.10	4.89	4.49
44. Imperial Institute of Sugar Technology	2.31	3.41	2.78	..
45. Civil Veterinary Services	8.37	9.76	7.50	7.66
46. Industries	8.02	9.12	8.18	8.46
47. Aviation	21.45	32.79	30.44	39.54
49. Broadcasting	13.93	22.32	20.30	25.96
Carried over	23,27.69	24,05.24	23,45.24	21,42.25

EXPLANATORY MEMORANDUM : GENERAL BUDGET.

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Demand or Appropriation.	Actuals, 1937-38.	Budget, 1938-39.	Revised, 1938-39.	Budget, 1939-40.
Brought forward	23,27.69	24,05.24	23,45.24	21,42.25
51. Indian Stores Department	23.11	24.16	22.96	22.40
52. Commercial Intelligence and Statistics	6.61	8.61	7.72	8.40
53. Census . . . . .	.07	.15	.09	1.56
54. Emigration—Internal . . . . .	.11	.12	.12	.12
55. „ External	2.69	3.37	3.01	3.31
56. Joint Stock Companies	1.34	1.53	1.46	1.58
57. Miscellaneous Departments	3.58	4.35	3.96	4.97
58. Currency	15.19	17.27	15.36	13.03
59. Mint	22.10	20.16	20.04	22.06
60. Civil Works	1,03.70	1,09.12	89.51	95.52
61. Central Road Fund	1,41.00	1,70.00	1,56.00	1,61.00
62. Superannuation Allowances and Pen- sions.	2,90.08	2,84.16	2,82.31	2,82.59
63. Stationery and Printing	42.83	53.91	51.64	48.36
64. Miscellaneous	53.10	14.23	21.75	14.17
65. Grants-in-aid to Provincial Govern- ments	3,14.27	3,04.72	3,04.72	3,04.16
66. Miscellaneous Adjustments between the Central and Provincial Governments.	1.63	.10	1.72	1.62
67. Expenditure on retrenched personnel charged to revenue . . . . .	.09	.07	.04	.05
68. Delhi	55.93	58.21	55.27	51.26
69. Ajmer-Merwara	18.81	19.22	18.32	19.30
70. Panth Piploda . . . . .	.11	.13	.13	.13
71. Andaman and Nicobar Islands.	31.49	33.66	33.00	37.49
<i>Non-voted.</i>				
<i>Staff, Household and Allowances of the Governor General</i>	<i>17.68</i>	<i>17.66</i>	<i>20.04</i>	<i>16.17</i>
<i>Secretariat of the Governor-General</i>	<i>..</i>	<i>..</i>	<i>.77</i>	<i>3.15</i>
<i>Principal Supply Officers' Committee</i>	<i>..</i>	<i>..</i>	<i>.21</i>	<i>1.70</i>
<i>Public Service Commission</i>	<i>4.83</i>	<i>4.79</i>	<i>4.34</i>	<i>4.53</i>
<i>Ecclesiastical</i>	<i>27.26</i>	<i>32.19</i>	<i>30.63</i>	<i>31.28</i>
<i>Payments to Crown Representative</i>	<i>1,05.29</i>	<i>1,31.39</i>	<i>1,25.52</i>	<i>1,32.67</i>
<i>Defence Department</i>	<i>5.96</i>	<i>5.97</i>	<i>6.21</i>	<i>6.63</i>
<i>Tribal Areas</i>	<i>2,14.51</i>	<i>2,01.73</i>	<i>2,00.17</i>	<i>1,87.44</i>
<i>External Affairs</i>	<i>57.14</i>	<i>63.56</i>	<i>64.22</i>	<i>63.63</i>
<i>Baluchistan</i>	<i>50.59</i>	<i>74.89</i>	<i>56.66</i>	<i>64.14</i>
<i>Defence Services (net)</i>	<i>47,21.82</i>	<i>45,18.00</i>	<i>46,18.00</i>	<i>45,18.00</i>
TOTAL	86,60.61	85,82.67	85,65.04	82,64.67

Notes on the expenditure estimates.

Customs.—From the year 1939-40 the payments to the Cochin and Travancore States under the Cochin Port Agreement amounting to approximately Rs. 39 lakhs are being taken in reduction of revenue instead of as expenditure.

Taxes on Income.—The staff of the Department is being strengthened.

Salt.—The decrease in the budget is due to less expenditure on manufacture and sales and works.

Interest.—See Statement VIII.

Audit.—The saving in the revised is due to special economy measures including the partial curtailment of local audit.

Agriculture.—The revised estimate includes a special payment of Rs. 3·50 lakhs to the Imperial Council of Agricultural Research for sugar research.

Imperial Institute of Sugar Technology.—The expenditure on the Institute will be met from the Sugar Excise Fund with effect from 1939-40.

Aviation.—Provision of Rs. 6 lakhs has been made in the budget for payment towards the share capital of the Indian Trans-continental Airways.

Broadcasting.—The new stations at Trichinopoly and Dacca will be working in full swing next year.

Census.—The budget provides for the preliminary expenses in connection with the next census.

Civil Works.—The reduction in the revised is due to economy and to the postponement of works.

Central Road Fund.—The revised estimates provide for the credit of Rs. 2·38 lakhs carried over from 1937-38 in addition to the amount based on the revised estimates of receipts from duties on motor spirit.

Stationery and Printing.—The reduction in the budget estimate is mainly due to a smaller special provision for the replacement of stocks.

Miscellaneous.—The revised estimate provides for a special debit of Rs. 7·64 lakhs on account of loss by exchange.

Grants to Provinces.—See Statement X.

Miscellaneous adjustments.—The revised and the budget estimates provide for the payment of Rs. 1·62 lakhs to Provincial Government as agency charges for the administration of the Petroleum and Explosive Acts, receipts from which are credited to central revenues.

Delhi.—The revised estimates include a special payment of Rs. 3·75 lakhs to the Defence Department for certain lands taken over from them.

Andaman and Nicobar Islands.—Certain receipts amounting to about Rs. 5 lakhs hitherto taken in reduction of expenditure are being treated as revenue with effect from 1939-40.

Secretariat of the Governor General.—Provision has been made for the newly created Secretariats of the Governor General, Public and Defence Co-ordination.

Payments to the Crown Representative.—The increase in the budget is due to the payment to the Provincial Governments of the cost of Railway Police debitable to the Crown Representative's budget.

Tribal Areas.—The saving in the budget is mainly due to the curtailment of expenditure on works as a measure of economy.

Baluchistan.—The decrease in the revised is mainly due to slowing down of expenditure on the reconstruction of Quetta.

Defence Services.—See Statement XVIII.

STATEMENT VIII.

Interest Payments.

	Accounts, 1937-38.	Budget, 1938-39.	Revised, 1938-39.	Budget, 1939-40.
GROSS PAYMENTS.				
<i>A.—Interest on Ordinary Debt—</i>				
<i>(i) Rupee Debt—</i>				
(a) Management of debt	8.40	8.65	8.84	8.85
(b) Discount on Treasury Bills	33.32	42.00	68.01	70.40
(c) Discount and premium written off to revenue	70.08	73.11	73.11	71.75
(d) Interest on temporary loans	1.62	2.00	2.00	2.00
(e) Interest on all other loans	17,71.50	17,61.00	17,60.45	16,99.46
(f) Other items . . . . .	.45	.12	2.12	.12
<i>(ii) Sterling Debt—</i>				
(a) Interest on loans contracted in England	13,10.82	13,00.75	13,01.01	12,99.95
(b) Interest on railway annuities	1,90.41	1,81.27	1,81.30	1,71.78
(c) Interest on outstanding liabilities of railway companies taken over on purchase	1,13.43	1,13.43	1,13.43	1,13.43
(d) Management of debt	11.90	11.80	11.80	11.80
(e) Other items	42.83	49.48	48.84	51.68
Exchange	—8.65	..	8.68	..
Total	35,46.11	35,43.61	35,79.59	35,01.22
<i>B.—Interest on Unfunded Debt and other Obligations—</i>				
Bonus on Post Office Cash Certificates	4,30.99	3,85.00	3,37.00	2,25.00
Post Office Savings Bank Deposits	1,46.24	1,64.00	1,46.00	1,27.00
State Provident Funds	2,61.49	2,71.21	2,70.71	2,80.71
Service Funds	63.25	35.79	43.02	22.21
Railway Depreciation Fund	80.52	1,03.01	1,02.15	1,25.31
Posts and Telegraphs Renewals Reserve Fund	13.67	8.90	9.00	8.87
Other items	1,12.26	1,18.62	1,15.26	1,16.49
Total	11,13.42	10,86.53	10,23.14	9,05.59
Gross payments	46,59.53	46,30.14	46,02.73	44,06.81
<i>C.—Transfers—</i>				
<i>Deduct—Amounts transferred to—</i>				
Railways	28,07.36	28,18.95	28,15.94	27,98.47
Irrigation	7.64	7.61	7.59	7.43
Posts and Telegraphs	72.31	74.37	73.91	74.64
Commutation of Pensions	24.20	24.51	24.50	23.77
Other heads	6.85	6.84	6.81	6.62
Provincial Governments	4,93.22	5,35.54	5,35.52	5,30.22
Total deductions	34,11.58	34,67.82	34,64.27	34,41.15
Net interest payments	12,47.95	11,62.32	11,38.46	9,65.66

NOTE.—The rates assumed for the calculation of interest chargeable on the capital outlay of the commercial departments and for the payment of interest on depreciation and reserve fund balances are 4.70 per cent. for 1938-39 and 4.57 per cent. for 1939-40.

STATEMENT IX.

Post Office Cash Certificates.

Year.	Total amount outstanding at close of year.	Total payments on account of bonus.	Amount provided from current revenues.	Amount transferred to (+) or from (-) Cash Certificates Bonus Fund.
1926-27 . . .	26,68	16	16	
1927-28 . . .	30,70	23	23	
1928-29 . . .	32,30	60	60	
1929-30 . . .	35,00	73	73	
1930-31 . . .	38,43	1,59	2,00	+41
1931-32 . . .	44,58	1,84	2,06	+22
1932-33 . . .	55,64	94	2,20	+1,26
1933-34 . . .	63,71	1,93	2,60	+67
1934-35 . . .	65,96	2,57	3,30	+73
1935-36 . . .	65,98	4,88	4,05	-83
1936-37 . . .	64,40	5,55	4,25	-1,30
1937-38 . . .	60,21	4,31	4,31	..
1938-39 (budget) . . .	56,90	3,85	3,85	..
1938-39 (revised) . . .	59,59	3,37	3,37	..
1939-40 (budget) . . .	59,09	2,25	2,25	..

NOTE.—From 1930-31 to 1936-37 the provision made in the budget was based not, on the amount actually payable on account of bonus on maturing certificates but on the interest accruing during the year on all the certificates outstanding. Until 1934-35 the amount accruing was greater than the amount payable, and the difference was transferred to the Cash Certificates Bonus Fund. In the three following years, however, the position was reversed owing to heavy maturities of certificates issued at high rates of interest.

STATEMENT X.

Grants-in-aid to Provincial Governments.

	1937-38, Actuals.	1938-39, Budget.	1938-39, Revised.	1939-40, Budget.
United Provinces	25-00	25-00	25-00	25-00
Assam	30-00	30-00	30-00	30-00
North-West Frontier Province	1,00-00	1,00-00	1,00-00	1,00-00
Orissa	47-00	43-00	43-00	43-00
Sind	1,10-00	1,05-00	1,05-00	1,05-00
Coorg	2-27	1-72	1-72	1-16
	<hr/> 3,14-27	<hr/> 3,04-72	<hr/> 3,04-72	<hr/> 3,04-16

EXPLANATORY MEMORANDUM : GENERAL BUDGET.

STATEMENT XI.

Distribution of Expenditure between Voted and Non-voted.

	Budget, 1938-39.			Per- cent- age of voted to total.	Budget, 1939-40.			Per- cent- age of voted to total.
	Voted.	Non- voted.	Total.		Voted.	Non- voted.	Total.	
Expenditure charged to revenue	92,64	1,08,86	2,01,50	46	93,30	1,09,16	2,02,46	46.1
Expenditure not charged to revenue	5,65	4,23	9,88	57.2	4,92	9	5,01	98.2
Total	98,29	1,13,09	2,11,38	46.5	98,22	1,09,25	2,07,47	47.3

NOTE.—The figures given in this statement include the working expenses of the Railway, Posts and Telegraphs and Irrigation Departments.

STATEMENT XII.

Ways and Means Estimates.

	Budget, 1938-39.			Revised, 1938-39.			Budget, 1939-40.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
Excess of Revenue over Expenditure	29,86	-29,77	9	27,43	-30,08	-2,65	28,84	-28,79	5
New Loan	...	...	...	26,31	...	26,31	...	...	...
Treasury Bills issued (net)	5,00	...	5,00	6,70	...	6,70	-6,00	...	-6,00
Post Office Cash Certificates (net)	-3,50	...	-3,50	-62	...	-62	-50	...	-50
Post Office Savings Bank Deposits (net)	6,64	...	6,64	4,76	...	4,76	5,02	...	5,02
Other Unfunded Debt (net)	3,83	-8,08	-4,25	3,16	-7,72	-4,56	3,73	-7	3,66
Discount Sinking Fund	73	44	1,17	-30	44	14	72	46	1,18
Reduction or Avoidance of Debt	3,00	...	3,00	3,00	...	3,00	3,00	...	3,00
Railway Depreciation Fund	5,92	...	5,92	5,04	...	5,04	6,33	...	6,33
Posts and Telegraphs Renewals Reserve Fund	4	...	4	5	...	5	1	...	1
Telephone Development Fund	2,10	...	2,10	2,16	...	2,16	-35	...	-35
Defence Reserve and Equalisation Funds	-1,50	...	-1,50	-44	...	-44	-1,05	...	-1,05
Revenue Reserve Fund	-75	..	-75	-1,06	...	-1,06	...	...	...
Other Deposits and Advances (net)	3,65	-1,94	1,71	1,75	-1,40	35	2,24	-2,38	-14
TOTAL	55,02	-39,35	15,67	77,94	-38,76	39,18	41,99	-30,78	11,21
Opening Balance	8,68	73	9,41	10,35	96	11,31	8,63	84	9,47
GRAND TOTAL	63,70	-38,62	25,08	88,29	-37,80	50,49	50,62	-29,94	20,68
Capital Outlay—									
Railways	95	5,88	6,83	-35	5,88	5,53	2,06	2,69	4,75
Posts and Telegraphs	2,72	...	2,72	2,70	...	2,70	18	...	18
Civil	20	..	20	11	...	11	...	...	...
Commutation of Pensions	-21	17	-4	-20	13	-7	-23	13	-10
Discharge of Permanent Debt	8	2,94	3,02	26,74	2,95	29,69	13	3,04	3,17
Civil Aviation	23	...	23	21	...	21	17	...	17
Economic development and improvement of rural areas	30	...	30	26	...	26	36	...	36
Broadcasting	13	..	13	9	...	9	7	...	7
Development in tribal areas in the N. W. F. P.	2	...	2	6	...	6	...	...	...
Loans to public (net)	-69	...	-69	-1,12	...	-1,12	-49	...	-49
Payments to Reserve Bank for Surplus Silver	5,00	...	5,00	5,00	...	5,00	5,00	...	5,00
Transfers through Reserve Bank (net)	48,34	-48,34	...	47,60	-47,60	...	36,64	-36,64	...
Provincial requirements (net)	-1,39	...	-1,39	-1,44	...	-1,44	-1,18	...	-1,18
TOTAL	55,68	-39,35	16,33	79,66	-38,64	41,02	42,71	-30,78	11,93
Closing Balance	8,02	73	8,75	8,63	84	9,47	7,91	84	8,75
GRAND TOTAL	63,70	-38,62	25,08	88,29	-37,80	50,49	50,62	-29,94	20,68

STATEMENT XIII.

Distribution of Revenue and Expenditure.

Year.	Tax Revenue. (a)	Cost of Collection.	Net Tax Revenue.	Net Revenue from Commercial Departments.	Opium (receipts less expenditure).	Currency and Mint (receipts less expenditure).	Interest Receipts.	Provincial Contributions.	Extraordinary Receipts.	Other Revenue.	Total Net Revenue.	Interest on Debt.	Reduction or Avoidance of Debt.	Extraordinary Payments.	Defence Expenditure (net).	Other Expenditure.	Net Capital Outlay of Commercial Departments (Posts and Telegraphs and Irrigation) charged to Revenue.	Total Net Expenditure.	Surplus +, Deficit -.
1926-27	70,89	2,87	67,96	6,09	3,33	3,39	4,09	5,17	60	2,65	93,28	11,77	4,97	3,00	55,97	17,39	18	93,38	...
1927-28	71,13	3,01	68,12	5,92	3,07	1,90	3,62	...	14	2,78	85,55	10,57	5,04	-2,04	54,79	18,99	20	85,55	...
1928-29	74,77	3,14	71,63	4,52	2,72	2,17	2,60	...	30	3,11	87,25	10,20	5,42	-73	55,10	17,42	16	87,57	-32
1929-30	74,99	3,25	71,74	5,24	2,55	2,00	4,40	...	1,89	3,38	91,20	10,85	5,74	...	55,10	19,11	13	90,99	+27
1930-31	69,76	3,23	66,54	4,03	1,79	27	3,39	...	99	3,13	80,14	11,28	6,14	16	54,30	19,69	15	91,73	-11,58
1931-32	72,53	3,06	69,52	-1,00	1,28	1,02	2,41	...	21	3,85	77,29	12,83	6,89	3	51,76	19,03	-50	89,04	-11,75
1932-33	79,91	3,17	76,74	-45	6	1,85	1,88	...	2	2,94	82,84	11,01	6,84	16	46,74	15,89	5	81,39	+1,55
1933-34	72,97	3,31	69,66	-58	68	74	1,63	...	36	2,73	75,43	9,29	3,00	(b) 2,19	44,43	15,85	5	74,80	+63
1934-35	78,08	3,31	74,67	33	37	75	2,01	...	...	2,72	80,75	10,25	3,00	(c) 2,85	44,34	19,92	3	80,39	+36
1935-36	77,35	3,64	73,71	-4	27	75	87	...	...	2,73	78,29	10,50	3,00	(d) 2,72	44,98	17,08	1	78,29	...
1936-37	74,98	3,77	71,19	-1	19	81	40	...	1	3,12	75,71	9,58	3,00	19	45,45	10,28	4	77,50	-1,79
1937-38	73,14	3,29	69,85	3,25	26	98	59	...	3,93	2,93	81,19	12,48	2,52	3	47,35	18,77	4	81,19	...
1938-39 (budget)	73,08	3,85	69,23	2,47	19	29	66	..	3,75	3,04	79,63	11,62	3,00	3	45,18	19,65	7	79,54	+9
1938-39 (revised)	70,52	3,77	66,75	1,97	27	12	68	...	4,06	3,10	76,95	11,39	3,00	2	46,18	18,98	5	79,60	-2,65
1939-40 (budget)	71,28	3,42	67,84	2,05	24	32	63	...	2,96	2,93	76,97	9,66	3,00	2	45,18	19,03	3	76,92	+5

(a) Excludes share of additional revenue from import and excise duties on motor spirit payable to Road Development Fund from 1928-29.

(b) Includes 2,09 transferred to the Bihar Earthquake Fund.

(c) Includes 2,82 transferred to the Rural Development Fund.

(d) Includes 1,84 transferred to the Revenue Reserve Fund, 45 for buildings in Orissa and Sind, and 43 for expenditure in connection with the Quetta earthquake.

STATEMENT XIV.

Analysis of Tax Revenue, included in Statement XIII.

Year.	Revenue from Customs.	Revenue from Central Excise Duties.	Cost of Collection ^(a) .	Revenue from Taxes on Income including Corporation Tax.	Cost of Collection.	Revenue from Salt.	Cost of Collection.	Other Tax Revenue.	Cost of Collection.	Total gross Tax Revenue.	Transfers to Central Road Fund.	Tax revenue retained by Central Government.	Total Cost of Collection.	Total net Tax Revenue.
1926-27	47,38		81	15,65	62	6,70	1,20	1,10	24	70,83	..	70,83	2,87	67,96
1927-29	48,22		85	15,06	66	6,63	1,27	1,22	23	71,13	..	71,13	3,01	68,12
1928-29	49,28		94	16,70	69	7,60	1,23	1,24	28	74,82	5	74,77	3,14	71,63
1929-30	51,28		97	16,71	72	6,76	1,27	1,22	29	75,97	98	74,99	3,25	71,74
1930-31	46,81		93	16,00	75	6,83	1,26	1,10	28	70,74	98	69,76	3,22	66,54
1931-32	46,44		90	17,49	74	8,58	1,16	1,09	26	73,60	1,02	72,58	3,06	69,52
1932-33	51,95		93	17,97	78	10,07	1,12	94	34	80,93	1,02	79,91	3,17	76,74
1933-34	47,16		99	17,13	82	8,86	1,15	90	35	74,05	1,08	72,97	3,31	69,66
1934-35	52,67		1,11	17,55	85	8,00	1,15	1,05	40	79,27	1,19	78,08	3,51	74,57
1935-36	52,25		1,17	17,07	91	8,43	1,19	89	37	78,64	1,29	77,35	3,64	73,71
1936-37	51,45		1,12	15,34	89	8,81	1,08	82	38	76,42	1,46	74,96	3,77	71,19
1937-38	43,11	7,66	1,13	14,58	75	8,39	1,06	81	30	74,55	1,41	73,14	3,29	69,85
1938-39 (budget)	43,81	7,76	1,65	13,97	79	8,35	1,08	89	33	74,78	1,70	73,08	3,85	69,23
1938-39 (revised)	40,14	8,25	1,64	14,54	77	8,33	1,06	82	30	72,08	1,56	70,52	3,77	66,75
1939-40 (budget)	40,65	8,28	1,28	14,76	79	8,35	1,02	83	33	72,87	1,61	71,26	3,42	67,84

(a) Figures from 1938-39 include the amount payable to the Indian States in respect of match excise revenue.

STATEMENT XV.

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Analysis of Interest Payments, included in Statement XIII.

Year.	Interest on unfunded debt and other obligations.										Amounts transferred to						Total interest payments (net).
	Interest on Ordinary Debt.	Bonus on Cash Certificates.	Post Office Savings Bank.	State Provident Funds.	Service Funds.	Railway Reserve Fund.	Railway Depreciation Fund.	P. & T. Renewals Reserve Fund.	Other items.	Total interest on unfunded debt and other obligations.	Railways.	Irrigation.	Posts and Telegraphs.	Provinces.	Other heads.	Total transfers.	
1926-27 . . .	37,31	16	79	2,27	10	37	27	2	92	4,90	24,30	12	58	5,35	9	30,44	11,77
1927-28 . . .	37,46	23	87	2,21	10	48	33	3	95	5,20	25,75	12	62	5,46	14	32,09	10,57
1928-29 . . .	38,70	60	98	2,38	10	65	41	5	1,00	6,17	27,82	12	70	5,88	15	34,67	10,20
1929-30 . . .	40,34	73	1,03	2,54	12	74	53	7	1,07	6,83	29,09	12	73	6,20	18	36,32	10,85
1930-31 . . .	41,67	2,00	1,05	2,93	13	58	74	11	1,14	8,68	31,34	13	84	6,55	21	39,07	11,28
1931-32 . . .	44,57	2,06	1,08	3,10	12	14	79	13	1,01	8,43	31,76	13	79	7,25	24	40,17	12,83
1932-33 . . .	43,56	2,20	1,15	3,38	13	..	73	14	1,00	8,73	31,57	2	83	8,01	25	40,68	11,61
1933-34 . . .	40,17	2,60	1,29	3,77	13	..	57	15	1,12	9,63	31,29	3	86	8,07	26	40,51	9,29
1934-35 . . .	39,25	3,30	1,35	3,90	13	..	48	16	1,12	10,44	30,57	3	85	7,91	8	39,44	10,25
1935-36 . . .	38,27	4,05	1,51	3,99	13	..	48	15	1,15	11,46	30,18	3	81	7,92	29	39,23	10,50
1936-37 . . .	35,90	4,25	1,46	4,04	72	..	62	15	1,19	12,43	29,62	8	79	7,97	31	38,77	9,56
1937-38 . . .	35,46	4,31	1,46	2,62	68	..	81	14	1,12	11,14	28,08	8	72	4,93	31	34,12	12,48
1938-39 (budget) . . .	35,43	3,85	1,64	2,71	36	..	1,03	9	1,19	10,87	28,19	8	74	5,36	31	34,68	11,62
1938-39 (revised) . . .	35,80	3,37	1,46	2,71	43	..	1,02	9	1,15	10,23	28,16	8	74	5,35	31	34,64	11,39
1939-40 (budget) . . .	35,01	2,25	1,27	2,81	22	..	1,25	9	1,17	9,06	27,98	8	75	5,30	30	34,41	9,66

EXPLANATORY MEMORANDUM: GENERAL BUDGET.

STATEMENT XVI.
Analysis of 'Other expenditure' included in Statement XIII.

Year.	Forest Expenditure.	Civil Administration.	Famine.	Pensions, Superannuation Allowances, etc.	Stationery and Printing.	Miscellaneous.	Total.	Commutation of Pensions.	Civil Works.	Salt and other capital outlay charged to revenue.	Grants-in-aid, Subventions to Provinces, etc.	Total.
1926-27	32	11,14	1	2,93	31	71	3,96	..	1,90	7	..	17,39
1927-28	31	11,21	..	2,80	26	85	3,71	5	1,58	13	..	16,99
1928-29	33	11,44	..	2,73	56	73	4,02	4	1,55	4	..	17,42
1929-30	35	12,66	..	2,98	55	88	4,41	4	1,60	5	..	19,11
1930-31	36	13,34	..	2,88	55	81	4,24	6	1,65	4	..	19,69
1931-32	32	12,17	..	2,99	58	74	4,31	3	1,16	1	..	18,03
1932-33	23	9,69	..	3,05	35	72	4,12	11	75	3	96	15,69
1933-34	19	9,54	..	3,24	35	64	4,23	-2	90	1	1,00	15,85
1934-35	19	11,10	..	3,41	36	60	4,37	3	(a)1,23	2	2,98	19,92
1935-36	20	10,59	..	3,07	35	79	4,21	-2	90	1	1,19	17,03
1936-37	19	11,27	..	2,89	40	61	3,90	5	1,06	1	2,78	19,26
1937-38	20	10,44	..	2,83	43	58	3,84	7	1,09	-3	4,16	18,77
1938-39 (budget)	22	11,31	..	2,78	54	26	3,58	6	2,42	1	3,05	19,65
1938-39 (revised)	22	10,94	..	2,81	55	32	3,68	1	1,04	..	3,07	18,96
1939-40 (budget)	23	11,04	..	2,81	48	21	3,50	2	1,17	1	3,06	19,03

(a) Includes a special grant of 40 for road development.

STATEMENT XVII.

Analysis of Expenditure on 'Civil Administration' included in Statement XVI.

Year.	General Administration.	Audit.	Administration of Justice.	Jails and Convict Settlements.	Police.	Ports and Pilotage.	Lighthouses and Lightships.	Ecclesiastical.	Political.	Payments to Crown Representative.	Tribal Areas.	External Affairs.	Scientific Departments.	Education.	Medical.	Public Health.	Agriculture.	Veterinary.	Cooperation.	Industries.	Broadcasting.	Aviation.	Indian Stores Department.	Miscellaneous Departments.	Total.
1926-27	1,66	85	15	37	93	35	..	32	3,32	..	..	..	85	38	30	17	27	..	..	82	..	13	16	11	11,14
1927-28	1,72	89	14	35	69	33	..	32	1,58	..	2,50	..	91	48	30	17	29	..	..	15	..	10	17	12	11,21
1928-29	1,88	97	15	35	74	29	..	32	1,58	..	2,54	..	93	45	31	19	30	..	..	7	..	5	19	13	11,44
1929-30	2,25	1,02	15	42	76	25	14	32	1,62	..	2,69	..	94	52	32	21	46	..	..	3	..	20	21	15	12,66
1930-31	2,13	1,03	15	48	93	26	12	32	1,96	..	2,78	..	93	62	32	19	48	..	..	3	..	23	9	29	13,34
1931-32	1,98	1,01	16	39	88	26	11	30	1,64	..	2,39	..	86	62	30	17	35	..	..	2	..	20	9	44	12,17
1932-33	1,53	94	9	25	55	22	10	29	1,45	..	2,18	..	67	35	22	13	30	..	..	2	..	10	10	20	9,89
1933-34	1,54	98	8	24	54	23	10	29	1,36	..	2,16	..	66	30	23	13	29	..	..	2	..	13	9	17	9,54
1934-35	1,61	1,01	7	22	52	23	10	29	1,65(a)	..	2,11	..	70	29	24	16	33	..	..	4	..	1,07(b)	8	(c)38	11,10
1935-36	1,70	1,08	6	23	36	24	10	29	..	1,08	2,47	63	69	24	20	16	36	7	1	7	5	17	21	12	10,59
1936-37	1,81	1,09	7	24	33	27	10	30	..	1,17	2,66	62	74	24	22	20	38	7	1	8	9	22	22	14	11,27
1937-38	1,67	99	8	24	31	26	9	27	..	1,05	2,15	57	68	24	24	21	47	9	1	8	14	22	23	15	10,44
1938-39 (budget)	1,87	1,04	10	25	29	24	9	32	..	1,31	2,02	64	74	25	23	19	55	11	1	9	22	33	24	18	11,31
1938-39 (revised)	1,86	99	10	24	29	27	9	30	..	1,26	2,00	64	68	24	23	14	52	9	1	9	20	30	23	17	10,94
1939-40 (budget)	1,90	99	10	28	29	23	9	31	..	1,33	1,87	64	68	24	23	15	44	9	1	9	26	40	22	20	11,04

(a) Includes 25 for development of tribal areas on the North-West Frontier.

(b) Includes 93 for development of Civil Aviation.

(c) Includes 20 for development of Broadcasting.

STATEMENT XVIII.

Analysis of Defence Service Receipts and Expenditure.

	Accounts, 1937-38.	Budget, 1938-39.	Revised, 1938-39.	Budget, 1939-40.
	Rs.	Rs.	Rs.	Rs.
EXPENDITURE.				
<i>53.—Defence Services—Effective.</i>				
1. Fighting Services	16,51,13,926	15,62,90,000	16,85,54,000	16,27,97,000
2. Administrative Services	6,83,06,700	6,95,24,000	6,95,12,000	7,03,49,000
3. Manufacturing Establishments (including stores).	3,71,42,523	3,24,92,000	3,48,02,000	3,29,94,000
4. Army Headquarters, Staff of Commands, etc.	2,05,33,830	2,10,59,000	2,09,03,000	2,09,79,000
5. Purchase and sale of stores, Equipment and Animals (other than those purchased direct by manufacturing establishments, M. E. S., R. A. F. and R. I. N.)	5,14,70,677	4,91,12,000	4,17,06,000	6,69,45,000
6. Special Services	70,71,267	..	17,41,000	..
7. Transportation, Conservancy, Hot Weather Establishments and Miscellaneous	2,92,13,657	2,67,66,000	2,66,16,000	2,79,62,000
8. Military Engineer Services (including stores)	3,43,01,220	3,92,93,000	3,58,34,000	3,72,26,000
9. Auxiliary and Territorial Forces	58,20,746	57,80,000	58,01,000	58,28,000
10. Air Forces (including stores).	2,00,47,792	2,16,67,000	2,18,92,000	2,26,20,000
11. Royal Indian Navy (including stores)	67,47,682	82,80,000	82,81,000	80,57,000
12. Quetta Reconstruction	99,29,720	75,45,000	85,45,000	65,28,000
Total	45,56,99,740	43,78,08,000	44,41,87,000	46,22,85,000
<i>59.—Defence Services—Non-Effective</i>				
1. Army	8,30,08,957	8,34,96,000	8,38,87,000	8,46,68,000
2. Air Forces	5,28,328	5,40,000	5,40,000	5,85,000
3. Royal Indian Navy	9,59,335	9,71,000	10,12,000	10,35,000
Total	8,44,96,620	8,50,07,000	8,54,39,000	8,62,88,000
<i>60.—Transfers to or from Defence Reserve Fund</i>				
	(—)1,54,76,249	(—)1,50,46,000	(—)87,72,000	(—) 92,47,000
Total Expenditure	*52,47,20,111	50,77,69,000	52,08,54,000	53,93,26,000
RECEIPTS.				
XLVII.—Defence Services—Effective	4,82,56,726	5,15,66,000	5,44,21,000	8,29,89,000
XLVIII.—Defence Services—Non-Effective	42,81,385	44,03,000	46,33,000	45,37,000
Total Receipts	5,25,38,111	5,59,69,000	5,90,54,000	8,75,26,000
Net Expenditure	*47,21,82,000	45,18,00,000	46,18,00,000	45,18,00,000

*This is exclusive of expenditure on the Defence and Military Finance Departments amounting to Rs. 13,00,067.

STATEMENT

Posts and

	Post Office.				Telegraphs.			
	(a) Accounts, 1937-38.	Budget, 1938-39.	Revised, 1938-39.	Budget, 1939-40.	Accounts, 1937-38.	Budget, 1938-39.	Revised, 1938-39.	Budget, 1939-40.
Gross Receipts—								
(i) Postage and Message Revenue	6,79,41	6,81,55	6,82,20	6,88,78	1,83,38	1,94,17	1,77,18	1,80,24
(ii) Miscellaneous Revenue	1,14,47	1,19,12	1,16,30	1,16,34	68,31	62,37	67,81	66,02
Total	7,93,88	8,00,67	7,98,50	8,05,12	2,51,69	2,56,54	2,44,99	2,46,26
Expenditure—								
Working Expenses (Abstracts J. K. L. & M.)—	6,50,10	7,12,76	7,07,79	7,13,62	1,32,21	94,36	91,74	92,40
C. General Administration	5,46	7,25	6,18	6,15	3,03	13,05	10,08	10,57
D. Account and Audit	17,25	17,83	16,99	15,87	6,62	6,50	6,57	6,52
E. Control-Circle offices	25,97	25,67	25,43	25,50	7,43	6,96	6,73	6,62
F. Engineering Expenses	...	...	...	...	44,11	37,48	35,61	36,38
G. Pensionary charges	65,11	81,09	85,35	87,04	18,25	23,36	23,52	24,02
H. Stamps, Postcards, Printing and Stationery	28,51	30,28	28,44	28,36	3,12	3,55	3,07	3,06
I. Maintenance of Assets	...	7,44	5,19	6,12	...	15,06	12,08	13,46
N. Contribution to Renewals Reserve Fund	2,49	2,50	2,45	2,40	16,36	16,35	16,17	15,88
R. Expenditure on retrenched personnel	5,60	...	...	...	1,18	...	...	...
S. Repayment of losses	...	...	...	...	...	8,50	8,50	8,50
Interbranch Adjustments	+1,91	-36,89	-33,42	-33,33	-9,45	+30,23	+24,44	+24,35
O. Deduct credits to working expenses	66,99	68,91	66,96	65,77	4,91	8,48	8,93	13,04
Net Working Expenses	7,35,41	7,79,02	7,77,44	7,85,96	2,17,95	2,46,92	2,29,58	2,28,72
Net Receipts	58,47	21,65	21,06	19,16	33,74	9,62	15,41	17,54
Expenditure charged to Revenue—								
Interest	10,69	11,13	11,08	10,56	50,13	47,56	47,40	49,07
Net Profit (+) or loss (-)	+47,78	+10,52	+9,98	+8,60	-16,39	-37,94	-31,99	-31,53
Capital outlay charged to Revenue								
—Postal	3,73	6,12	4,93	3,41	...	...	...	...
Capital outlay not charged to Revenue	...	...	...	...	18,30	15,09	(b) 20,14	(c) 28,41

(a) Follows old

(b) Includes 7,50 for outlay on trunk lines

(c) Includes 14,80 for outlay on trunk lines

(d) Includes 26,66 for Telephone projects

(e) Includes 20,11 for Telephone projects

(f) Includes—94 on account of difference between opening and closing balances under 'Stores and

XIX.

Telegraphs.

(a) Telephones.				(a) Radios.				(a) Total.			
Accounts, 1937-38.	Budget, 1938-39.	Revised, 1938-39.	Budget, 1939-40.	Accounts, 1937-38.	Budget, 1938-39.	Revised, 1938-39.	Budget, 1939-40.	Accounts, 1937-38.	Budget, 1938-39.	Revised, 1938-39.	Budget, 1939-40.
96,30	1,02,18	99,21	1,01,95	1,93	2,04	1,79	1,76	8,64,72	8,77,76	8,61,17	8,70,78
96,30	1,02,18	99,21	1,01,95	8,03	10,97	9,51	10,68	11,49,90	11,70,36	11,52,21	11,64,01
28,37	24,67	22,78	24,36	7,35	7,00	6,32	6,94	8,18,03	8,38,79	8,28,63	8,37,32
88	8,42	9,56	7,02	1,00	1,75	1,89	1,58	10,37	30,47	27,71	25,32
1,22	1,26	1,24	1,23	38	62	38	37	25,47	26,21	25,18	23,99
4,21	1,37	1,14	1,21	29	27	25	27	37,90	34,27	33,55	33,60
10,44	8,39	7,69	8,02	1,00	72	65	76	55,55	46,59	43,95	45,16
3,49	4,51	4,70	4,92	85	1,21	1,15	1,17	87,70	1,10,17	1,14,72	1,17,15
70	68	57	58	21	23	19	19	32,54	34,74	32,27	32,19
...	8,79	6,75	8,23	...	1,32	1,07	1,00	...	32,61	25,09	28,81
3,81	3,82	4,05	4,24	47	46	46	53	23,13	23,13	23,13	23,05
3	...	...	...	3	...	...	...	6,84	...	...	...
+10,04	+10,05	+11,66	+11,67	-2,50	-3,39	-2,68	-2,69	...	8,50	8,50	8,50
4,61	11,78	8,82	6,66	20	56	54	95	76,71	89,73	85,25	86,42
58,58	60,18	61,32	64,82	8,88	9,63	9,14	9,17	10,20,82	10,95,75	10,77,48	10,88,67
37,72	42,00	37,89	37,13	-85	1,34	37	1,51	1,29,08	74,61	74,78	75,34
9,62	14,07	13,87	13,23	1,38	1,60	1,53	1,75	71,82	74,36	73,88	74,61
+26,10	+27,93	+24,02	+23,90	-2,23	-26	-1,16	-24	+57,26	+25	+85	+78
...	...	...	...	...	...	...	...	3,73	6,12	4,93	3,41
23,20	40,00	(d) 26,86	(e) 20,35	2,63	5,48	6,21	3,64	44,13	60,57	53,21	(f) 52,40

classification.

to be met from Telephone Development Fund.

to be met from Telephone Development Fund.

to be met from Telephone Development Fund.

to be met from Telephone Development Fund.

Manufacture Suspense Accounts' and 35,00 met from Telephone Development Fund.