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P. T. O.

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**STATISTICAL  
ABSTRACT, INDIA,  
1949.**

**Volume I**

New Series.

No. 1.



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## STATISTICAL ABSTRACT 1949.

### PREFACE.

The Statistical Abstract for India seeks to present in two volumes a representative selection of important heads of national statistics classified both by regions and by categories. It does not claim to cover the entire range of available material in all its detail but in many cases the primary source indicated at the foot of each table may be in a position to provide some supplementary data conforming, of course, to existing practice with regard to timing and coverage.

2. Many new lines of statistics have emerged since the release of the Abstract for 1946-47 but however desirable it might be to enlarge the compendium to include an adequate number of additional tables, practical difficulties would permit only a gradual expansion of the size of the publication. However, thanks to the whole-hearted co-operation of the Press in this matter, it has been found possible to raise the number of tables contained in the present issue to more than 300 from 260 in the last.

3. The rule adopted with regard to presentation is to provide annual totals as far as possible for ten years for the whole country and data for the latest year for the constituent units. Indian statistics have been through a series of dislocations in the past, the latest of which has been due to the merger of certain Princely States with the restwhile Provinces. It has not been possible to make any general adjustment for these factors or even to indicate to what extent individual series are affected by change of territory or of method of computation. A special case has, however, been made in the case of Partition and an attempt has been made to work out, with a view to facilitating comparison of pre-partition data with the latest figures, illustrative estimates of the percentage share attributable to existing Union territory in regard to selected sectors of statistics (*vide* Annexure at pages 1777 to 1795).

4. During the war, the progress of statistical compilation was interrupted in some measure by the pressure of more urgent work of high priority and, in fact, it was only very recently that figures for the quinquennium ending 1945-46 could be finalised. By the courtesy of the Director General of Commercial Intelligence and Statistics the older data thus compiled have now been integrated with more recent returns so as to provide continuous time series under at least the principal heads.

NEW DELHI, }  
21st June 1950. }

S. SUBRAMANIAN,  
*Statistician.*

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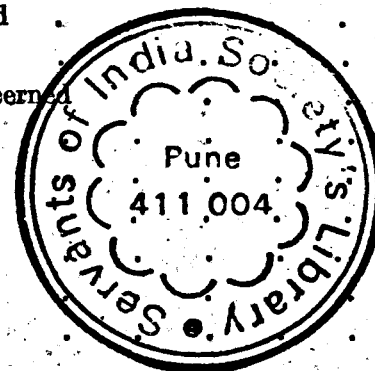
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# CLIMATE

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NO. 1.—NORMAL AND ACTUAL RAINFALL ACCORDING TO  
CHIEF POLITICAL DIVISIONS.

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## RAIN

## No. 1.—Normal and Actual Rainfall

Province.	Sub-division.	Normal Rain-fall.	ACTUAL					
			1940.	1941.	1942.	1943.	1944.	1945.
		Ins.	Ins.	Ins.	Ins.	Ins.	Ins.	Ins.
Madras . . . . .	Malabar . . . . .	108·28	110·2	105·7	107·5	124·4	91·9	90·9
	Madras—South-East . . . . .	36·60	44·7	37·2	31·1	45·7	47·6	20·9
	Madras-Deccan . . . . .	24·02	29·8	20·6	18·1	28·7	28·8	19·6
	Madras Coast—North . . . . .	38·52	44·4	38·3	32·1	41·6	45·5	36·3
Bombay . . . . .	Gujrat . . . . .	32·85	31·3	34·2	41·6	34·1	46·5	48·8
	Konkan . . . . .	113·10	121·1	73·7	120·9	118·3	107·4	122·5
	Bombay-Deccan . . . . .	32·62	31·1	26·5	30·5	35·6	36·7	27·7
Sind . . . . .	Sind . . . . .	—	5·9	3·8	5·5	2·9	12·9	4·3
Bengal . . . . .	Bengal . . . . .	67·98*	65·9	87·8	72·7	74·2	66·5	69·7
United Provinces . . . . .	United Provinces—East . . . . .	39·49	32·7	29·8	40·4	42·1	40·5	37·2
	United Provinces—West . . . . .	38·32	34·5	23·2	47·6	37·9	31·8	44·3
Punjab . . . . .	Punjab—East and North . . . . .	23·69†	20·6	19·2	34·4	19·1	26·3	27·5
	Punjab—South-West . . . . .	—	9·0	10·1	13·6	8·3	18·4	10·5
Bihar . . . . .	Chota Nagpur . . . . .	53·62	49·4	57·5	63·1	62·0	56·7	49·3
	Bihar . . . . .	48·74	40·5	48·5	50·9	45·5	47·1	47·4

NOTE.—Figures up to 1946 relate to undivided India.

\* Refers to West Bengal.

† Refers to East Punjab.

FALL.

according to Chief Political Divisions.

RAINFALL.			Variation of 1948 rainfall from normal.	Percentage of variation from normal.	Sub-division.	Province.
1946.	1947.	1948.				
Ins.	Ins.	Ins.				
130.83	108.94	111.28	+3.00	+3	Malabar . . . . .	} Madras.
49.22	33.29	32.44	-4.16	-11	Madras—South-East . . . . .	
28.17	28.75	21.39	-2.63	-11	Madras-Deccan . . . . .	
42.22	40.56	37.10	-1.42	-4	Madras-Coast—North . . . . .	
43.53	33.38	17.22	-15.63	-48	Gujarat . . . . .	} Bombay.
130.94	115.24	116.24	-3.14	+3	Konkan . . . . .	
42.42	33.74	37.19	+4.57	+14	Bombay-Deccan . . . . .	
3.43	..	..	—	—	Sind . . . . .	Sind.
82.93	..	73.03	+5.05	+7	Bengal . . . . .	Bengal.
39.36	38.38	50.25	+10.76	+27	United Province—East . . . . .	} United Provinces.
38.84	36.72	44.42	+6.10	+10	United Provinces—West . . . . .	
20.71	24.42	26.70	+3.01	+13	Punjab—East and North . . . . .	} Punjab.
5.42	..	..	—	—	Punjab—South-West . . . . .	
63.27	47.63	55.82	+2.20	+4	Chota Nagpur . . . . .	} Bihar.
53.71	42.88	50.31	+1.57	+3	Bihar . . . . .	

Source : Meteorological Department, India.

## RAIN

## No. 1.—Normal and Actual Rainfall

Province.	Sub-division.	Normal Rain-fall.	ACTUAL					
			1940.	1941.	1942.	1943.	1944.	1945.
		Ins.	Ins.	Ins.	Ins.	Ins.	Ins.	Ins.
Orissa . . . . .	Orissa . . . . .	57·69	67·4	58·7	56·8	61·0	64·1	58·0
Central Provinces and Berar.	Berar . . . . .	33·63	40·0	26·4	39·5	31·5	46·1	35·7
	Central Provinces—West	48·42	53·0	34·3	57·7	51·4	65·9	50·1
	Central Provinces—East	56·19	57·9	38·2	61·5	58·3	63·3	60·2
Assam . . . . .	Assam . . . . .	100·01	94·0	108·5	104·9	104·6	97·0	106·2
North-West Frontier Province.	North-West Frontier Province.	..	14·1	11·9	21·0	14·7	21·9	12·1
Baluchistan . . . . .	Baluchistan . . . . .	..	6·6	5·0	8·6	6·0	14·5	5·1
Andamans and Nicobars.	Bay Islands . . . . .	..	125·5	(a)111·0	..	..	..	..
Hyderabad . . . . .	Hyderabad—North . . . . .	38·79	34·7	23·0	37·8	39·1	36·1	35·2
	Hyderabad—South . . . . .	31·25	31·3	17·7	22·7	31·1	32·5	31·9
Mysore . . . . .	Mysore . . . . .	36·40	44·3	34·9	34·0	42·7	39·2	28·7
Kashmir . . . . .	Kashmir . . . . .	41·32	31·9	36·3	49·9	42·9	45·2	33·9
Central India . . . . .	Central India—West . . . . .	37·50	39·2	27·1	47·1	37·7	48·1	44·2
	Central India—East . . . . .	45·02	35·7	26·4	48·2	39·3	39·5	39·3
Rajputana . . . . .	Rajputana—West . . . . .	11·45	13·0	14·2	15·2	13·4	22·0	14·5
	Rajputana—East . . . . .	26·65	24·7	17·2	39·9	27·6	31·8	35·7

(a) Incomplete.

FALL.

according to Chief Political Divisions—*contd.*

RAINFALL.			Variation of 1948 rainfall from the normal.	Percentage variation from the normal.	Sub-division.	Province.
1946.	1947.	1948.				
Ins.	Ins.	Ins.				
64.66	53.99	51.18	-6.51	-11	Orissa . . . . .	Orissa.
36.47	31.56	38.75	+5.12	+15	Berar . . . . .	} Central Provinces and Berar.
52.94	55.01	55.00	+6.58	+14	Central Provinces—West . . . . .	
59.19	62.20	54.59	-1.60	-3	Central Provinces—East . . . . .	
103.41	108.75	117.84	+17.83	+18	Assam . . . . .	Assam.
11.38	..	..	—	—	North-West Frontier Province . . . . .	North-West Frontier Province.
3.72	..	..	—	—	Baluchistan . . . . .	Baluchistan.
..	..	..	—	—	Bay Islands . . . . .	Andamans and Nicobar.
34.36	37.72	40.41	+1.62	+4	Hyderabad—North . . . . .	} Hyderabad.
29.71	36.88	30.36	-0.89	-3	Hyderabad—South . . . . .	
46.51	34.59	40.45	+4.05	+11	Mysore . . . . .	Mysore .
36.44	34.09	49.32	+8.00	+19	Kashmir . . . . .	Kashmir.
50.98	42.50	49.32	+11.82	+32	Central India—West . . . . .	} Central India.
49.34	46.82	56.53	+11.51	+26	Central India—East. . . . .	
9.09	10.11	10.13	-1.42	-12	Rajputana—West . . . . .	} Rajputana.
35.70	28.98	29.55	+2.90	+11	Rajputana—East . . . . .	

## RAIN

## No. 2.—Monthly and Annual Rainfall in the different Meteorological Sub-

Province.	Sub-division.	Jan.	Feb.	Mar.	Apl.	May.	June.	July.
Madras	Malabar . . . . .	1.37 (+132)	0.38 (-39)	1.75 (+16)	4.73 (+16)	6.77 (-13)	30.48 (+28)	22.67 (-14)
	Madras—South East . . . . .	1.99 (+64)	0.30 (-30)	0.39 (-41)	1.31 (-19)	2.48 (-3)	1.60 (-9)	2.49 (+12)
	Madras-Deccan . . . . .	0.06 (-60)	0 (-100)	0.05 (-74)	1.48 (+100)	1.48 (-14)	1.13 (-52)	2.58 (-14)
	Madras-Coast—North . . . . .	0.27 (-25)	0.86 (+75)	0.37 (-16)	0.71 (-7)	1.34 (-31)	2.51 (-38)	7.09 (+24)
Bombay	Gujarat . . . . .	0.46 (+557)	0.01 (-87)	0 (-100)	0 (-100)	0.03 (-89)	2.42 (-53)	5.27 (-59)
	Konkan . . . . .	0.40 (+344)	0 (-100)	0.06 (-25)	0.47 (+17)	0.50 (-65)	22.98 (-14)	39.15 (-4)
	Bombay-Deccan . . . . .	0.51 (+292)	0.02 (-75)	0.20 (+18)	0.76 (+12)	0.90 (-24)	6.22 (+14)	8.26 (-4)
West Bengal	West Bengal . . . . .	0.33 (-17)	1.63 (+52)	1.75 (+45)	3.49 (+62)	8.25 (+28)	11.72 (-9)	14.53 (-1)
United Provinces	United Provinces—East . . . . .	1.20 (+94)	0.34 (-44)	0.01 (-97)	0.02 (-90)	0.39 (-36)	3.97 (-13)	16.19 (+36)
	United Provinces—West . . . . .	1.07 (+19)	0.95 (0)	0.81 (+50)	0.02 (-93)	0.25 (-60)	0.42 (-90)	12.97 (+10)
East Punjab	East Punjab . . . . .	1.06 (-1)	1.85 (+83)	2.13 (+188)	0.19 (-56)	0.15 (-72)	0.56 (-74)	8.47 (+27)
Bihar	Chota-Nagpur . . . . .	1.32 (+65)	0.85 (-41)	0.82 (-2)	0.23 (-63)	1.88 (+2)	7.20 (-6)	14.50 (0)
	Bihar . . . . .	0.42 (-19)	0.30 (-60)	0.13 (-71)	0.42 (-24)	1.72 (-18)	4.53 (-38)	16.23 (+27)

NOTE.—The first row of figures against each Sub-division shows the actual rainfall in Inches and the second row of figures in

**FALL.**

**divisions in India with percentage departure from Normal.**

Aug.	Sept.	Oct.	Nov.	Dec.	Total for the year 1948.	Sub-division.	Province.
20.93	6.35	6.83	8.30	0.72	111.28	} Malabar . . . . .	} Madras.
(+31)	(-27)	(-39)	(+32)	(-56)	(+3)		
3.27	2.53	5.60	8.87	1.52	32.44		
(-11)	(-41)	(-23)	(+19)	(-55)	(-11)	} Madras--South East . . . . .	
3.98	3.98	3.09	3.51	0.05	21.39		
(+7)	(-24)	(-25)	(+62)	(-87)	(-11)		
4.18	7.07	4.59	7.74	0.37	37.10	} Madras-Deccan . . . . .	
(-28)	(+10)	(-37)	(+75)	(-54)	(-4)		
4.57	2.28	0.97	1.21	0	17.22		
(-41)	(-56)	(0)	(+348)	(-100)	(-48)		
30.43	13.14	2.67	6.43	0.01	116.24	} Gujarat . . . . .	
(+22)	(+3)	(-43)	(+512)	(-93)	(+3)		
6.62	5.75	3.09	4.85	0.01	37.19		} Konkan . . . . .
(+12)	(0)	(-2)	(+308)	(-96)	(+14)		
3.33	9.68	4.65	3.66	0.01	73.03	} Bombay-Deccan . . . . .	
(-4)	(-3)	(+8)	(+375)	(-93)	(+7)		
15.13	10.14	2.29	0.57	0	50.25		} West Bengal . . . . .
(+33)	(+44)	(+26)	(+171)	(-100)	(+27)		
18.98	7.49	1.28	0.14	0.04	44.42	} United Provinces--East . . . . .	
(+69)	(+19)	(+39)	(-7)	(-91)	(+16)		
9.59	2.67	0.13	0.02	0.48	26.70		} United Provinces--West . . . . .
(+46)	(-40)	(-67)	(-83)	(-4)	(+13)		
12.78	8.55	3.82	3.66	0.01	55.82	} East Punjab . . . . .	
(-7)	(+5)	(+26)	(+531)	(-96)	(+4)		
[12.35	9.25	3.33	1.63	0	50.31		} Chota-Nagpur . . . . .
(0)	(+4)	(+33)	(+353)	(-100)	(+3)		
						} Bihar . . . . .	

brackets show the percentage departures from Normal.

Source : Meteorological Department, India.

## RAIN

## No. 2.—Monthly and Annual Rainfall in the different Meteorological Sub-

Province.	Sub-division.	Jan.	Feb.	Mar.	Apl.	May.	June.	July.
Central Provinces and Berar .	Orissa . . . . .	0.73 (+74)	1.78 (+66)	0.38 (-57)	0.98 (-19)	2.44 (-19)	6.02 (-31)	11.40 (-16)
	Berar . . . . .	1.59 (+342)	0.17 (-57)	0.20 (-37)	0.06 (-81)	0.05 (-90)	5.50 (-11)	11.55 (+21)
	Central Provinces—West .	2.93 (+414)	0.54 (-19)	0.23 (-55)	0.13 (-65)	0.05 (-89)	6.96 (-6)	15.75 (+1)
	Central Provinces—East .	1.59 (+308)	0.31 (-67)	0.31 (-47)	0.44 (-41)	0.34 (-56)	7.17 (-18)	15.54 (-9)
Assam . . . . .	Assam . . . . .	0.53 (-26)	2.10 (+29)	2.45 (-31)	9.81 (+11)	24.99 (+95)	19.56 (+4)	20.04 (+10)
Andamans and Nicobar .	Bay Islands . . . . .	..	..	..	..	..	..	..
Hyderabad . . . . .	Hyderabad—North . . . . .	0.07 (-59)	0.02 (-97)	0.19 (-56)	0.65 (-35)	0.32 (-58)	4.06 (-37)	11.08 (+5)
	Hyderabad—South . . . . .	0.09 (-44)	0.16 (-70)	0.17 (-55)	1.25 (+29)	0.78 (-40)	1.83 (-59)	6.33 (-9)
Mysore . . . . .	Mysore . . . . .	0.15 (+7)	0 (-100)	0.12 (-64)	2.59 (+58)	6.46 (+77)	4.69 (+3)	7.26 (+1)
Kashmir . . . . .	Kashmir . . . . .	1.90 (-53)	4.93 (+28)	9.24 (+99)	2.35 (-28)	1.27 (-37)	2.74 (+25)	11.05 (+56)
Central India . . . . .	Central India—West . . . . .	1.40 (+367)	0.17 (-11)	0.01 (-94)	0.02 (-82)	0.02 (-95)	5.29 (-8)	14.54 (+18)
	Central India—East . . . . .	1.91 (+155)	0.24 (-66)	0.02 (-95)	0 (-100)	0.01 (-97)	6.51 (-36)	12.79 (-13)
Rajputana . . . . .	Rajputana—West . . . . .	0.84 (+546)	0.65 (+210)	0.25 (+79)	0.01 (-91)	0.03 (-90)	0.25 (-77)	4.58 (+30)
	Rajputana—East . . . . .	1.49 (+432)	0.43 (+72)	0.07 (-67)	0.01 (-92)	0.04 (-90)	1.39 (-55)	10.10 (+14)

NOTE.—The first row of figures against each Sub-division shows the actual rainfall in Inches and the second row of figures in



FALL.

divisions in India with percentage departure from Normal—*contd.*

Aug.	Sept.	Oct.	Nov.	Dec.	Total for the year 1948.	Sub-division.	Province.
11.90	8.94	3.35	3.24	0.02	51.18	Orissa . . . . .	Orissa
(-8)	(-3)	(-33)	(+122)	(-91)	(-11)		
6.52	6.65	0.41	6.05	0	38.75	Berar . . . . .	Central Provinces and Berar.
(-5)	(+8)	(-77)	(+612)	(-100)	(+15)		
13.89	9.55	0.66	4.31	0	55.00	Central Provinces—West . . . . .	Central Provinces and Berar.
(+7)	(+22)	(-65)	(+607)	(-100)	(+14)		
16.52	8.32	1.22	2.83	0	54.59	Central Provinces—East . . . . .	Central Provinces and Berar.
(+9)	(-1)	(-53)	(+364)	(-100)	(-3)		
16.76		6.92	1.96	0.32	117.84	Assam . . . . .	Assam.
(+5)		(+24)	(+72)	(-18)	(+18)		
..	..	..	..	..	..	Bay Islands . . . . .	Andamans and Nicobar
6.77	11.12	1.24	4.89	0	40.41	Hyderabad—North . . . . .	Hyderabad.
(-15)	(+57)	(-52)	(+475)	(-100)	(+4)		
6.02	7.19	1.97	4.57	0	30.36	Hyderabad—South . . . . .	Hyderabad.
(+4)	(+11)	(-31)	(+315)	(-100)	(-3)		
9.17	2.14	4.83	2.94	0.10	40.45	Mysore . . . . .	Mysore.
(+70)	(-58)	(-10)	(+21)	(-77)	(+11)		
8.46	2.52	0.26	0.03	4.57	49.32	Kashmir . . . . .	Kashmir.
(+16)	(-5)	(-80)	(-95)	(+94)	(+19)		
15.88	9.20	0.66	2.12	0.01	49.32	Central India—West . . . . .	Central India.
(+48)	(+40)	(-35)	(+272)	(-96)	(+32)		
15.76	14.11	0.88	4.30	0	56.53	Central India—East . . . . .	Central India.
(+17)	(+96)	(-42)	(+835)	(-100)	(+26)		
2.80	6.48	0.08	0.02	0.04	10.03	Rajputana—West . . . . .	Rajputana.
(-33)	(-66)	(-53)	(-64)	(-60)	(-12)		
10.86	4.33	0.50	0.33	0	29.55	Rajputana—East . . . . .	Rajputana.
(+30)	(+5)	(-11)	(+74)	(-100)	(+11)		

brackets show the percentage departures from Normal.

## TEMPERA

## No. 3.—Monthly Temperature in the different Meteorological Sub-divisions in India with

Province.	Sub-division.	1947						
		Jan.	Feb.	Mar.	Apl.	May.	June.	July.
Madras	Malabar . . . . .	80.9	80.9	83.0	85.1	85.0	80.4	78.9
		+1.0	+0.1	+0.1	-1.4	+1.3	+0.5	+0.2
	Madras—South East	77.8	79.4	83.2	86.8	88.7	87.4	86.0
		+1.3	-0.3	-0.3	-0.1	+0.1	+0.4	-0.5
	Madras-Deccan . . . . .	77.4	80.9	87.7	91.5	94.6	89.4	85.9
	+2.1	-0.3	+0.9	+0.4	+1.4	+1.0	-1.2	
	Madras Coast—North . . . . .	75.2	79.0	82.3	88.1	89.8	90.1	86.5
		+1.0	-1.2	+0.3	+1.9	-0.2	+1.5	-1.3
Bombay	Gujarat . . . . .	69.0	72.5	79.5	85.8	89.6	89.8	84.9
		-0.5	+1.0	+0.6	-0.5	+0.1	+1.5	+1.0
	Konkan . . . . .	76.2	76.6	79.8	83.1	85.0	84.1	80.8
	+0.4	+0.8	+0.8	+0.5	+0.3	+2.0	+0.6	
	Bombay-Deccan . . . . .	72.1	75.8	82.1	87.4	87.8	83.7	78.4
		+0.9	+1.0	+1.2	-1.6	-0.7	+2.0	+0.7
West Bengal	West Bengal . . . . .	66.5	70.9	79.7	88.1	87.3	86.9	84.2
		+0.9	+1.1	+0.8	+2.5	+0.7	+1.3	+0.1
United Provinces	United Provinces—East . . . . .	60.8	66.0	77.6	88.8	93.2	94.3	86.2
		-0.5	+1.1	+2.4	+3.3	+1.4	+3.4	-0.5
	United Provinces—West . . . . .	60.2	63.2	74.7	85.9	92.1	94.5	85.7
		-2.0	+0.8	+2.4	+3.0	+1.5	+3.3	+0.2
East Punjab	East Punjab . . . . .	57.0	61.7	72.8	85.8	92.9	98.3	92.8
		-0.9	+0.8	+1.9	+4.1	+2.3	+5.5	+3.7
Bihar	Chota Nagpur . . . . .	64.0	68.2	77.3	88.1	91.0	88.7	82.2
		-0.4	-0.3	0	+1.9	+1.1	+1.5	-0.1
	Bihar . . . . .	67.5	66.8	77.0	87.0	88.7	89.4	84.7
		+1.0	+1.1	+2.0	+2.2	+1.2	+2.6	+0.1

NOTE.—The first row of figures against each Sub-division shows the Mean Temperature in O. F. and the second row

TURE.

departures from Normal.

(In degrees Fahrenheit.)

1947					Sub-division.	Province.	
Aug.	Sept.	Oct.	Nov.	Dec.			
78.9	80.1	80.4	80.4	81.0	} Malabar . . . . .	} Madras.	
0	-0.5	-0.3	+0.1	+0.9			
84.9	84.6	81.9	79.1	77.7	} Madras-South—East . . . . .		
-0.3	-0.7	-0.2	+0.3	+1.2			
85.2	85.8	83.9	78.4	75.2	} Madras-Deccan . . . . .		
-1.2	-2.3	-2.0	-1.0	+0.9			
85.7	84.6	83.0	78.2	74.1	} Madras Coast—North . . . . .		
-0.8	-0.3	-0.7	-0.5	+0.1			
83.9	83.3	84.2	77.8	71.0	} Gujarat . . . . .		} Bombay.
+1.8	-1.0	[-2.0	[+1.3	+0.6			
80.6	79.9	[82.8	81.2	78.6	} Konkan . . . . .		
+0.8	+0.1	-1.5	-0.8	+1.1			
78.8	77.8	80.0	73.8	70.9	} Bombay-Deccan . . . . .		
+1.7	-0.3	-1.3	+0.6	+0.8			
84.0	83.8	81.1	74.1	67.9	} West Bengal . . . . .	} West Bengal.	
+0.3	+0.2	-0.3	[+1.0	+1.5			
84.8	[84.6	79.2	70.9	62.7	} United Provinces—East . . . . .	} United Provinces.	
+0.6	+0.7	+0.1	+1.7	+1.2			
84.4	83.1	78.5	69.3	60.9	} United Provinces—West . . . . .		
+0.9	-0.5	-1.2	+2.0	+1.0			
88.0	86.2	79.2	69.2	59.1	} East Punjab . . . . .	} East Punjab.	
+1.5	-1.5	-1.2	+2.5	+0.7			
81.4	81.7	78.0	70.1	64.6	} Chota-Nagpur . . . . .	} Bihar.	
+0.3	+0.5	-0.5	+0.6	+1.3			
84.8	84.3	79.5	71.7	64.8	} Bihar . . . . .		
+0.9	+0.7	0	+1.4	+2.0			

of figures shows the departures from Normal in O. F.)

Source : Meteorological Department, India.

## TEMPERA

## No. 3.—Monthly Temperature in the different Meteorological Sub-divisions in India with

Province.	Sub-division.	1947						
		Jan.	Feb.	Mar.	Apl.	May.	June.	July.
Orissa . . . . .	Orissa . . . . .	71.4	75.0	82.6	89.6	90.6	87.1	83.4
		+1.3	-0.3	+1.0	+2.8	+1.7	+0.4	-0.2
Central Provinces and Berar . . . . .	Berar . . . . .	71.5	75.8	83.0	90.5	95.9	91.5	81.6
		-0.3	+0.9	-0.1	-0.2	+1.5	+3.2	+0.2
	Central Provinces—West . . . . .	68.1	70.5	79.4	87.7	94.3	90.6	81.2
		-1.5	+0.2	+0.5	+0.2	+1.5	+2.4	-0.7
Central Provinces—East . . . . .	Central Provinces—East . . . . .	69.0	72.3	81.1	89.2	94.4	89.7	80.0
		+2.0	+0.8	+1.4	+2.2	+2.6	+3.3	-0.5
Assam . . . . .	Assam . . . . .	62.7	67.2	72.9	77.5	80.5	82.3	83.1
		+0.5	+1.8	+0.5	+0.8	+1.0	-0.3	0
Andamans and Nicobar . . . . .	Bay Islands . . . . .	80.8	79.2	80.2	82.0	82.8	79.6	80.2
		+2.9	+1.2	+0.7	+0.1	+1.9	0	+0.7
Hyderabad . . . . .	Hyderabad—North . . . . .	73.5	76.8	83.9	88.7	92.8	87.3	79.3
		+1.8	+1.2	+1.3	-0.5	+1.8	+2.8	-0.3
	Hyderabad—South . . . . .	75.9	78.8	86.4	90.9	93.9	87.9	81.5
		+2.3	+0.8	+2.1	+1.6	+2.0	+2.1	+0.5
Mysore . . . . .	Mysore . . . . .	71.9	75.0	79.5	82.4	81.3	75.9	73.0
		+1.0	-0.5	+0.8	-1.4	+1.5	+0.8	0
Kashmir . . . . .	Kashmir . . . . .	33.5	31.2	44.5	56.6	64.8	69.0	73.3
		-5.6	-0.2	+2.8	+3.5	+1.8	+0.3	-0.3
Central India . . . . .	Central India—West . . . . .	65.3	67.7	77.5	85.4	92.5	89.3	80.5
		-1.9	+0.5	+1.8	+0.8	+1.6	+1.6	0
	Central India—East . . . . .	63.3	66.7	76.3	87.1	94.3	94.2	84.0
		-2.0	-0.9	+0.8	+1.9	+1.4	+3.3	-1.1
Rajputana . . . . .	Rajputana—West . . . . .	59.7	65.9	76.6	86.4	94.4	94.9	92.9
		-0.2	+1.0	+3.0	+3.2	+2.1	+2.0	+3.4
	Rajputana—East . . . . .	63.9	66.1	77.6	87.3	95.2	94.8	87.4
		-2.4	+0.2	+2.0	+1.8	+2.0	+2.5	+2.0

NOTE.—The first row of figures against each Sub-division shows the Mean Temperature in O. F. and the second row of

TURE.

departures from Normal—*contd.*

(In degrees Fahrenheit.)

1947					Sub-division.	Province.
Aug.	Sept.	Oct.	Nov.	Dec.		
83.7	84.2	82.6	74.9	69.8	Orissa . . . . .	Orissa.
+0.6	+0.9	-1.4	+0.3	+0.7		
81.7	80.5	81.9	75.2	71.1	Berar . . . . .	Central Provinces and Berar.
+1.6	-0.7	-2.1	+1.3	+1.2		
80.3	80.5	78.8	71.7	67.8	Central Provinces—West . . . . .	Central Provinces and Berar.
+1.2	-0.7	-1.2	+1.2	+2.0		
79.9	79.6	77.5	70.2	67.2	Central Provinces—East . . . . .	Central Provinces and Berar.
+1.0	-0.1	-0.7	+0.1	+2.0		
83.8	82.9	78.8	71.2	65.9	Assam . . . . .	Assam.
+0.7	+0.9	-0.5	+0.3	+2.0		
80.7	79.3	79.5	79.5	79.3	Bay Islands . . . . .	Andamans and Nicobar.
+1.7	+0.9	+0.6	+0.8	+1.1		
79.3	78.7	80.0	73.9	70.7	Hyderabad—North . . . . .	Hyderabad.
+1.5	-0.5	-2.0	+0.7	+0.7		
80.5	80.9	81.6	75.3	72.1	Hyderabad—South . . . . .	Hyderabad.
+0.2	-0.6	+1.9	-0.2	+0.1		
73.8	74.7	74.6	72.8	70.1	Mysore . . . . .	Mysore.
+0.7	-1.0	-0.5	-1.0	+0.2		
72.1	65.2	55.9	43.9	33.3	Kashmir . . . . .	Kashmir.
..	..	..	..	..		
80.0	79.9	78.5	70.2	65.7	Central India—West . . . . .	Central India.
+1.5	-1.0	-1.8	+1.3	+2.1		
82.0	81.2	77.1	69.4	63.2	Central India—East . . . . .	Central India.
+1.0	0	-0.5	+1.8	+2.0		
88.8	85.7	81.5	74.1	63.7	Rajputana—West . . . . .	Rajputana.
+2.4	0	-1.0	+3.2	+0.9		
83.4	85.4	82.0	71.3	64.4	Rajputana—East. . . . .	Rajputana.
+0.9	+2.6	-2.6	+1.4	+1.4		

figures shows the departures from Normal in O. F.

Source: Meteorological Department, India.

## No. 3.—Monthly Temperature in the different Meteorological Sub-divisions in India with

Province.	Sub-division.	1948						
		Jan.	Feb.	Mar.	Apl.	May.	June.	July.
Madras	Malabar . . . . .	81.1	81.2	84.3	83.9	84.0	80.2	78.8
		+1.2	+0.4	+1.4	+0.2	+0.3	+0.3	+0.1
	Madras—South East . . . . .	77.8	80.6	83.5	87.1	89.5	88.2	86.2
		+1.3	+1.5	+0.6	+0.4	+0.9	+1.2	+0.7
	Madras-Deccan . . . . .	76.8	81.8	88.3	91.6	93.2	89.7	85.1
	+1.5	+1.2	-1.5	-0.5	0	+1.3	+0.4	
	Madras Coast—North . . . . .	74.6	79.0	82.6	86.2	90.8	90.5	85.4
		+0.4	+1.2	-0.6	0	+1.2	+1.9	+0.2
Bombay	Gujarat . . . . .	68.7	72.1	81.0	87.2	90.8	89.9	86.4
		-0.2	+0.6	+2.1	+1.9	+1.3	+1.6	+2.5
	Konkan . . . . .	76.5	77.0	81.1	83.8	86.3	83.5	80.9
		+0.7	+1.2	+2.1	+1.2	+1.6	+1.4	+0.7
	Bombay-Deccan . . . . .	73.1	75.8	81.9	86.3	88.0	82.3	78.2
		+1.9	+1.0	+1.0	+1.0	+0.9	+0.6	+0.5
West Bengal	West Bengal . . . . .	67.7	71.1	79.3	85.6	87.8	85.9	84.1
		+2.1	+1.3	-0.4	0	-1.2	+0.3	0
United Provinces	United Provinces—East . . . . .	62.0	65.1	75.5	88.7	93.8	94.7	86.9
		+1.7	+0.2	-0.2	+3.2	+2.0	+3.8	-1.2
	United Provinces—West . . . . .	59.3	63.2	73.9	86.4	93.2	94.9	85.6
		+1.1	-0.8	-1.6	+3.5	+2.6	+3.7	+0.1
East Punjab	East Punjab . . . . .	58.2	61.5	72.6	84.7	93.6	95.3	89.6
		-2.1	-0.6	-1.7	+3.0	+3.0	+2.5	+1.0
Bihar	Chota Nagpur . . . . .	65.6	68.5	78.4	88.0	91.3	90.0	82.3
		+2.0	+0.6	-1.1	+1.8	+1.4	+2.8	+0.2
	Bihar . . . . .	69.0	67.4	76.1	86.8	88.1	89.5	85.4
		+2.5	+1.7	+0.4	+2.0	+0.6	+2.7	-0.8

NOTE.—The first row of figures against each Sub-division shows the Mean Temperature in O. F. and second row of figures

TURE.

departures from Normal—*contd.*

(In degrees Fahrenheit.)

1948					Sub-division.	Province.	
Aug.	Sept.	Oct.	Nov.	Dec.			
79.2	79.6	81.3	81.4	80.6	Malabar . . . . .	Madras.	
-0.3	0	+1.2	+1.1	+0.5			
85.1	84.9	82.6	80.7	76.7	Madras—South East . . . . .		
+0.5	+1.0	+0.9	+1.9	+0.2			
84.4	84.5	81.9	79.0	75.9	Madras-Deccan . . . . .		
-0.4	-1.0	0	+1.6	-1.6			
85.0	84.5	82.8	79.0	75.2	Madras Coast—North . . . . .		
+0.1	-0.2	+0.5	+1.3	-1.2			
83.3	83.1	84.2	77.9	71.6	Gujarat . . . . .		Bombay.
+1.2	+0.8	+2.0	+1.4	+1.2			
80.3	80.0	81.7	81.9	58.4	Konkan . . . . .		
+0.5	-0.2	+0.4	+1.5	+0.9			
77.4	77.7	80.0	76.7	71.1	Bombay-Deccan . . . . .		
+0.3	-0.2	+1.3	+3.5	-1.0			
83.7	83.6	80.9	74.8	66.6	West Bengal . . . . .	West Bengal.	
0	0	-0.1	+1.7	-0.2			
84.2	84.4	79.4	69.4	61.7	United Provinces—East . . . . .	United Provinces.	
0	-0.5	+0.3	+0.2	+0.2			
84.3	82.6	78.4	67.8	60.1	United Provinces—West . . . . .		
-0.8	0	+1.1	-0.5	+0.2			
89.0	85.0	79.7	67.7	58.8	East Punjab . . . . .	East Punjab.	
-2.5	+0.3	+1.7	-1.0	+0.4			
81.3	81.5	77.6	71.5	64.0	Chota Nagpur . . . . .	Bihar.	
+0.2	-0.3	-0.1	+2.0	-0.7			
84.4	84.1	79.7	72.0	62.9	Bihar . . . . .		
+0.5	+0.5	-0.2	+1.7	-0.1			

shows the departures from Normal in O. F.

## TEMPERA

## No. 3.—Monthly Temperature in the different Meteorological Sub-divisions in India with

Province.	Sub-division.	1948						
		Jan.	Feb.	March.	April.	May.	June.	July.
Orissa . . . . .	Orissa . . . . .	71.1	75.5	82.1	87.2	89.9	88.3	83.7
		+1.0	+0.8	-0.5	+0.4	+1.0	+1.6	+0.5
Central Provinces and Berar	Berar . . . . .	71.3	75.0	83.1	92.3	97.4	88.9	82.7
		+0.1	-0.1	+0.2	+0.2	+3.0	-0.6	-1.3
	Central Provinces—West	67.4	70.7	79.2	90.3	96.0	88.6	80.7
		-0.8	+0.4	+0.3	+2.8	+3.2	+0.4	-0.2
	Central Provinces—East . . . . .	69.0	71.7	80.9	89.2	94.7	88.7	79.6
		+2.0	-0.2	-1.2	+2.2	+2.9	+2.3	-0.1
Assam . . . . .	Assam . . . . .	63.4	65.6	73.1	77.0	80.8	82.3	83.1
		+1.2	+0.2	-0.7	-0.3	-1.3	-0.3	0
Andaman and Nicobar	Bay Islands . . . . .	79.9	78.5	81.1	82.3	81.1	80.0	80.1
		+2.0	+0.5	+1.6	-0.4	+0.2	+0.4	+0.6
Hyderabad	Hyderabad—North . . . . .	72.2	76.5	82.8	89.2	92.9	85.0	79.7
		-0.5	+0.9	-0.2	+1.0	+1.9	-0.5	-0.7
	Hyderabad—South . . . . .	74.4	79.5	84.1	89.3	93.1	87.2	81.5
		+0.8	+1.5	-0.6	0	+1.2	+1.4	+0.5
Mysore . . . . .	Mysore . . . . .	71.9	75.4	79.1	81.2	80.7	75.2	73.2
		+1.0	+0.9	+0.4	-0.2	-0.9	+0.1	-0.2
Kashmir . . . . .	Kashmir . . . . .	31.4	32.5	41.7	53.1	63.0	68.7	73.0
		-3.5	-1.5	..	..	..	..	..
Central India	Central India—West	63.6	67.7	76.7	87.4	93.9	88.7	80.8
		+0.2	-0.5	+1.0	+2.8	+3.0	+1.0	+0.3
	Central India—East	63.5	66.5	76.5	88.0	96.3	92.6	82.9
		+2.2	-0.7	-1.0	+2.8	+3.4	+1.7	0
Rajputana . . . . .	Rajputana—West . . . . .	60.0	65.3	75.1	86.5	95.1	94.9	91.4
		+0.5	-0.4	+1.5	+3.3	+2.8	+2.0	+1.9
	Rajputana—East . . . . .	62.0	67.2	75.7	88.5	96.6	94.1	86.4
		-0.5	-1.3	-0.1	+3.0	+3.4	+1.8	+1.0

NOTE.—The first row of figures against each Sub-division shows the Mean Temperature



TURE.

departures from Normal—concl'd.

(In degrees Fahrenheit.)

1948					Sub-division.	Province.
Aug.	Sept.	Oct.	Nov.	Dec.		
83.6	83.6	81.6	77.4	70.3	Orissa . . . . .	Orissa.
+0.5	+0.3	+0.4	+2.8	-1.2		
80.6	81.5	81.6	75.9	72.1	Berar . . . . .	Central Provinces and Berar.
-0.5	-1.7	+1.8	+2.0	-2.2		
79.3	80.5	79.9	71.7	66.3	Central Provinces—West . . . . .	Central Provinces and Berar.
+0.2	-0.7	+2.3	-1.2	-0.5		
79.0	80.2	78.8	72.1	66.1	Central Provinces—East . . . . .	Central Provinces and Berar.
-0.1	-0.7	+2.0	+2.0	-0.9		
83.3	83.1	79.1	72.5	64.1	Assam . . . . .	Assam.
+0.2	+1.1	-0.8	+1.6	+0.2		
79.6	78.4	79.6	79.7	80.4	Andaman and Nicobar . . . . .	Bay Islands.
+0.6	..	+0.7	+1.0	+2.2		
78.1	79.8	78.9	76.0	71.9	Hyderabad—North . . . . .	Hyderabad.
-0.3	-1.6	+0.9	+2.8	-1.9		
80.9	80.3	80.5	77.7	74.6	Hyderabad—South . . . . .	Hyderabad.
+0.6	0	+0.8	+2.6	-2.6		
73.8	74.3	74.3	73.5	70.9	Mysore . . . . .	Mysore.
-0.7	-0.6	+0.2	+1.7	-1.0		
72.1	65.2	55.9	43.9	33.3	Kashmir . . . . .	Kashmir.
..	..	..	..	..		
78.8	79.7	79.1	69.4	63.8	Central India—West . . . . .	Central India.
-0.3	-0.8	+2.4	+0.5	+0.2		
81.0	82.2	78.5	67.7	61.6	Central India—East . . . . .	Central India.
0	-1.0	+1.9	+0.1	+0.4		
87.3	86.7	83.7	71.7	64.0	Rajputana—West . . . . .	Rajputana.
-0.9	+1.0	+3.2	-0.8	+1.2		
83.0	82.8	81.5	70.3	64.0	Rajputana—East . . . . .	Rajputana.
-0.5	0	+2.1	-0.4	+1.0		

in O. F. and the second row of figures shows the Departures from normal in O. F.

SUN

## No. 4.—Abstract of hours

Station, Latitude and Longitude.	Month.	Bright				
		No. of days with duration.				
		Nil or trace.	0-1 to 3 hours.	3-1 to 6 hours.	6-1 to 9 hours.	Above 9 hours.
New Delhi Lat. 28°35'N. Long. 77°12'E.	January . . . . .	1	4	4	7	15
	February . . . . .	1	1	5	5	17
	March . . . . .	1	4	1	12	13
	April . . . . .	0	0	0	8	22
	May . . . . .	0	0	1	5	25
	June . . . . .	1	1	5	9	14
	July . . . . .	1	8	6	10	6
	August . . . . .	4	8	12	6	1
	September . . . . .	1	4	1	13	11
	October . . . . .	0	0	1	8	22
	November . . . . .	0	0	0	2	28
	December . . . . .	1	0	2	12	16
	Year 1948 . . . . .	11	30	38	97	190
„ 1947 . . . . .	14	27	53	101	169	
„ 1946 . . . . .	13	27	22	85	215	
Srinagar Lat. 34°05'N. Long. 74°50'E.	January . . . . .	17	10	4	0	0
	February . . . . .	16	8	2	2	1
	March . . . . .	8	9	8	3	3
	April . . . . .	3	6	12	5	4
	May . . . . .	3	3	5	5	15
	June . . . . .	4	5	6	11	4
	July . . . . .	4	3	4	10	10
	August . . . . .	3	5	4	9	10
	September . . . . .	0	0	1	12	17
	October . . . . .	0	1	3	7	20
	November . . . . .	0	1	3	15	11
	December . . . . .	11	10	6	4	0
	Year 1948 . . . . .	69	61	58	83	95
„ 1947 . . . . .	50	36	59	94	125	
„ 1946 . . . . .	37	44	51	90	143	

**SHINE**  
of bright sunshine.

Sunshine						Month.	Station, Latitude and Longitude.
Total hours for the month or year.	Percentage of possible hours of sunshine in the month or year.	Duration in the month or year.					
		Maximum.		Minimum.			
		Hour.	Date.	Hour.	Date.		
229.5	70	10.2	30, 31	0	19	January.	New Delhi. Lat. 28°35'N. Long. 77°12'E.
240.4	74	10.9	29	0.8	20	February.	
229.3	61	10.3	3	0	9	March.	
291.5	76	11.6	23	6.3	10	April.	
309.3	73	12.0	18	5.7	10	May.	
248.0	59	11.9	12	0	10	June.	
170.3	40	11.2	1	0	18	July.	
114.0	28	9.1	26	0	4 days.	August.	
226.5	61	9.9	27	0	7	September.	
286.2	80	10.7	18	4.9	31	October.	
294.2	91	10.7	13	7.0	22	November.	
254.6	79	9.9	12	0	5	December.	
2983.8	66					Year 1948	Srinagar. Lat. 34°05'N. Long. 74°50'E.
2762.2	62					" 1947	
2961.3	72					" 1946	
29.3	9	5.1	25	0.2	19	January.	
39.1	13	7.2	28	0.1	16	February.	
103.2	28	11.1	31	0.3	6	March.	
132.1	34	9.5	15	0.3	2	April.	
229.0	53	12.2	21	1.0	9	May.	
170.3	40	12.1	1	0.2	4	June.	
210.5	48	12.2	15	0.2	5	July.	
204.3	49	12.1	15	0.6	11	August.	
266.5	72	10.4	4	4.4	11	September.	
263.0	75	10.1	26	0.4	19	October.	
246.1	79	10.0	3	2.0	20	November.	
73.1	24	8.1	12	0.3	31	December.	
1,768.3	40					Year 1948	
2,575.3	58					" 1947	
2,489.3	56					" 1946	

Source :—Meteorological Department, India.

**SUN**  
**No. 4.—Abstract of hours**

Station, Latitude and Longitude.	Month.	Bright				
		No. of days with duration.				
		Nil or trace.	0·1 to 3 hours.	3·1 to 6 hours.	6·1 to 9 hours.	Above 9 hours.
Jodhpur Lat. 26°18'N. Long. 73°01'E.	January . . . . .	0	3	1	5	22
	February . . . . .	0	2	1	6	20
	March . . . . .	0	3	3	6	19
	April . . . . .	0	0	1	5	24
	May . . . . .	0	0	0	1	30
	June . . . . .	0	0	4	5	21
	July . . . . .	2	6	5	8	11
	August . . . . .	3	6	8	5	9
	September . . . . .	0	1	0	11	17
	October . . . . .	0	0	0	3	28
	November . . . . .	0	1	0	2	27
	December . . . . .	0	0	1	6	24
	Year 1948 . . . . .	5	22	24	63	252
„ 1947 . . . . .	2	15	19	69	257	
„ 1946 . . . . .	4	16	24	49	271	
Jaipur Lat. 26°55'N. Long. 75°50'E.	January . . . . .	1	4	3	6	17
	February . . . . .	0	3	3	7	16
	March . . . . .	0	4	2	3	22
	April . . . . .	0	0	0	4	26
	May . . . . .	0	0	0	7	24
	June . . . . .	4	5	4	3	14
	July . . . . .	3	16	5	4	3
	August . . . . .	5	10	7	7	2
	September . . . . .	0	4	3	3	20
	October . . . . .	0	0	0	6	25
	November . . . . .	0	1	2	2	25
	December . . . . .	0	0	1	3	27
	Year 1948 . . . . .	13	47	30	55	221
„ 1947 . . . . .	8	34	38	63	222	
„ 1946 . . . . .	7	32	33	52	241	

**SHINE**  
of bright sunshine—*contd.*

Sunshine.						Month.	Station, Latitude and Longitude.
Total hours for the month or year.	Percentage of possible hours of sunshine in the month or year.	Duration in the month or year.					
		Maximum.		Minimum.			
		Hour.	Date.	Hour.	Date.		
267.7	72	10.5	29, 30, 31	0.1	17	January.	Jodhpur. Lat. 26°18'N. Long. 73°01'E.
255.9	28	11.1	29	0.6	26	February.	
254.3	69	10.6	1	0.1	9	March.	
306.6	80	12.0	29	5.1	10	April.	
342.5	85	12.2	17, 18	9.0	11	May.	
286.2	69	11.7	6, 11	4.9	30	June.	
190.9	45	10.5	2	0	27, 28	July.	
175.6	43	11.6	10	0	1, 3, 12	August.	
251.9	71	9.8	7 days.	0.9	24	September.	
304.6	85	10.7	25	8.5	15	October.	
294.9	90	10.5	5 days.	2.8	21	November.	
287.3	88	10.1	1, 9	4.3	5	December.	
3218.4	73					Year 1948	
3320.0	75					„ 1947	
3309.9	75					„ 1946	
240.3	73	10.9	31	0	19	January.	
244.2	75	11.6	29	1.8	26	February.	
271.9	73	11.6	27	0.3	9	March.	
304.5	79	11.5	19	7.0	5	April.	
316.6	76	12.0	17	6.8	30	May.	
190.1	46	12.0	9	0	4 days.	June.	
196.4	23	10.5	4	0	12, 22, 27	July.	
123.2	30	11.7	16	0	5 days.	August.	
242.7	66	10.8	28	0.1	8	September.	
302.6	87	11.0	25	7.3	1	October.	
285.1	88	10.5	6 days.	2.8	22	November.	
195.3	91	10.1	4 days.	5.0	5	December.	
2912.9	67					Year 1948.	
3067.0	71					„ 1947.	
3124.4	72					„ 1946.	

**SUN**  
**No. 4.—Abstract of hours**

Station, Latitude and Longitude.	Month.	Bright				
		No. of days with duration.				
		Nil or trace.	0-1 to 3 hours.	3-1 to 6 hours.	6-1 to 9 hours.	Above 9 hours.
Bombay Lat. 18°54'N. Long. 72°49'E.	January . . . . .	2	4	1	1	22
	February . . . . .	0	0	0	2	27
	March . . . . .	0	0	0	3	28
	April . . . . .	0	0	0	3	27
	May . . . . .	0	0	0	5	26
	June . . . . .	5	5	6	7	7
	July . . . . .	14	11	3	3	0
	August . . . . .	10	11	7	3	0
	September . . . . .	8	2	8	12	0
	October . . . . .	0	0	6	11	14
	November . . . . .	1	3	2	7	17
	December . . . . .	0	0	0	2	29
	Year 1948 . . . . .	40	36	33	59	197
„ 1947 . . . . .	39	29	28	70	191	
„ 1946 . . . . .	30	35	30	109	124	
Bangalore Lat. 12°58'N. Long. 77°35'E.	January . . . . .	2	0	1	21	7
	February . . . . .	0	0	1	7	21
	March . . . . .	0	0	1	3	27
	April . . . . .	0	0	5	9	16
	May . . . . .	0	1	3	15	12
	June . . . . .	0	12	6	7	5
	July . . . . .	3	16	7	4	1
	August . . . . .	1	14	9	6	1
	September . . . . .	0	7	11	10	2
	October . . . . .	0	8	4	11	8
	November . . . . .	2	4	10	11	3
	December . . . . .	0	2	4	18	7
	Year 1948 . . . . .	8	64	62	22	110
„ 1947 . . . . .	17	53	56	118	121	
„ 1946 . . . . .	19	67	65	100	113	

SHINE.

of bright Sunshine—*contd.*

Sunshine.						Month.	Station, Latitude and Longitude.
Total hours for the month or year.	Percentage of possible hours of sunshine in the month or year.	Duration in the month or year.					
		Maximum.		Minimum.			
		Hour.	Date.	Hour.	Date.		
235.6	68	9.9	8, 25	0	18, 22	January.	Bombay. Lat. 18°54'N. Long. 72°49'E.
277.3	83	10.2	11, 28	4.7	4	February.	
296.9	80	10.2	20	8.6	28, 29	March.	
294.8	78	10.8	19	8.2	12	April.	
302.6	75	11.2	31	6.2	3	May.	
160.7	40	11.4	4	0	5 days.	June.	
47.2	12	7.1	6	0	14 days.	July.	
67.1	17	7.2	3	0	10 days.	August.	
136.7	37	8.8	8	0	8 days.	September.	
251.3	69	10.7	19	3.4	2	October.	
235.5	70	10.3	12, 14	0	22	November.	
302.8	81	10.3	1, 2	7.6	23	December.	
2608.5	58					Year. 1948	Bangalore. Lat. 12°58'N. Long. 77°35'E.
2651.9	60					" 1947	
2296.3	56					" 1946	
240.0	68	10.0	31	0	7, 18	January.	
271.7	80	10.7	27	6.0	6	February.	
298.0	80	10.6	1, 10, 11	4.1	31	March.	
258.6	69	11.1	17	4.6	12	April.	
257.4	65	10.8	22	2.4	1	May.	
149.7	39	10.8	3	0.3	30	June.	
86.9	22	9.7	1	0	14, 16, 19	July.	
109.4	28	9.1	31	0	9	August.	
157.0	43	9.4	24	0.6	5	September.	
198.5	54	10.4	24, 29	0.8	1	October.	
172.3	50	9.8	21	0	16, 17	November.	
220.5	63	9.7	8	0.5	20	December.	
2420.0	55					Year. 1948	
2461.7	56					" 1947	
2322.3	53					" 1946	

**SUN**  
**No. 4.—Abstract of hours**

Station, Latitude and Longitude.	Month.	Bright				
		No. of days with duration.				
		Nil or trace.	0-1 to 3 hours.	3-1 to 6 hours.	6-1 to 9 hours.	Above 9 hours.
Trivandrum . . . . . Lat. 8°29'N. Long. 76°57'E.	January . . . . .	1	1	6	10	13
	February . . . . .	0	0	1	1	27
	March . . . . .	0	2	1	10	18
	April . . . . .	0	2	5	10	13
	May . . . . .	0	3	6	17	5
	June . . . . .	4	10	5	7	4
	July . . . . .	2	11	7	7	4
	August . . . . .	0	9	5	11	6
	September . . . . .	1	3	3	10	13
	October . . . . .	0	5	7	8	11
	November . . . . .	1	5	5	10	9
	December . . . . .	0	2	10	13	6
Madras . . . . . Lat. 13°04'N. Long. 80°15'E.	Year 1948 . . . . .	9	53	61	114	129
	" 1947 . . . . .	28	51	65	85	136
	" 1946† . . . . .	15	41	54	107	118
	January . . . . .	2	1	0	6	22
	February . . . . .	0	0	0	4	25
	March . . . . .	0	0	1	2	28
	April . . . . .	0	1	2	2	25
	May . . . . .	0	1	3	5	22
	June . . . . .	1	2	6	13	8
	July . . . . .	4	5	9	8	5
	August] . . . . .	0	9	3	11	8
	September* . . . . .	3	3	7	10	2
	October . . . . .	0	4	6	8	13
November . . . . .	1	5	1	10	13	
December . . . . .	0	2	7	14	8	
Year 1948 . . . . .	11	33	45	93	179	
" 1947 . . . . .	17	35	44	83	186	
" 1946 . . . . .	30	36	44	83	173	

\* Data for 25 days only.  
† Average of 11 months.



**SHINE.**

of bright Sunshine—*contd.*

Sunshine.						Month.	Station, Latitude and Longitude.
Total hours for the month or year.	Percentage of possible hours of sunshine in the month or year.	Duration in the month or year.					
		Maximum.		Minimum.			
		Hour.	Date.	Hour.	Date.		
245.3	68	11.0	5	0	31	January.	Trivandrum. Lat. 8°29'N. Long. 76°57'E.
289.6	84	11.1	9,10	4.9	1	February.	
265.5	71	10.8	2	1.0	26	March.	
233.8	63	10.9	10	2.4	13	April.	
211.9	55	10.8	21	0.5	3	May.	
118.8	31	11.6	6	0	4 days.	June.	
152.3	39	11.5	30	0	6,18	July.	
182.0	47	10.2	15,16	0.7	13	August.	
233.6	64	11.0	10	0	23	September.	
209.6	57	10.9	8	0.4	3,18	October.	
197.4	56	10.5	23	0	16	November.	
209.1	58	11.3	7	2.3	24,31	December.	
2548.9	58					Year. 1948	Madras. Lat. 13°04'N. Long. 80°15'E.
2431.0	55					" 1947	
2328.6	58					" 1946†	
272.4	77	11.1	28	0	5,17	January.	
300.9	89	11.3	27	6.7	17	February.	
318.2	85	11.2	12	5.4	16	March.	
296.4	80	11.3	11,17	2.8	12	April.	
293.4	74	11.5	27	1.3	5	May.	
211.1	55	11.0	4	0	24	June.	
152.0	38	10.4	30	0	4 days.	July.	
195.4	50	12.1	4	0.2	7	August.	
137.4	45	10.1	1	0	22,23,26	September.*	
231.8	63	11.4	23	1.9	18	October.	
222.1	64	11.0	27	0	17	November.	
225.4	64	10.8	10,14	0.7	7	December.	
2856.5	65					Year. 1948	
2878.2	66					" 1947	
2718.3	62					" 1946	

\* Data for 25 days only.  
† Average of 11 months.

## No. 4.—Abstract of hours

Station, Latitude and Longitude.	Month.	Bright				
		No. of days with duration.				
		Nil or trace.	0-1 to 3 hours.	3-1 to 6 hours.	6-1 to 9 hours.	Above 9 hours.
Kodai kanal Lat. 10°14'N. Long. 77°28'E.	January . . . . .	2	6	9	11	3
	February . . . . .	0	3	3	11	12
	March . . . . .	0	0	8	10	13
	April . . . . .	0	1	7	15	7
	May . . . . .	0	3	8	8	12
	June . . . . .	3	12	7	6	2
	July . . . . .	2	13	13	3	0
	August . . . . .	2	10	8	9	2
	September . . . . .	1	4	12	13	0
	October . . . . .	1	9	9	7	5
	November . . . . .	3	4	12	7	4
	December . . . . .	4	9	4	12	2
	Year 1948 . . . . .	18	74	100	112	62
„ 1947 . . . . .	17	94	84	93	77	
„ 1946 . . . . .	28	101	83	92	61	
Poona Lat. 18°32'N. Long. 73°51'E.	January(a) . . . . .	2	3	2	8	15
	February . . . . .	0	0	1	1	27
	March . . . . .	0	0	0	7	24
	April . . . . .	0	0	1	5	24
	May . . . . .	0	1	1	2	26
	June . . . . .	3	8	4	6	9
	July . . . . .	7	11	8	4	1
	August . . . . .	3	14	9	4	1

(a) Observations of bright Sunshine for 30 days.

**SHINE.**

of bright sunshine—*contd.*

Sunshine.						Month.	Station, Latitude and Longitude.
Total hours for the month or year.	Percentage of possible hours of sunshine in the month or year.	Duration in the month or year.					
		Maximum.		Minimum.			
		Hour.	Date.	Hour.	Date.		
155.4	43	9.5	26	0	1, 17	January.	Kodai kanal. Lat. 10°14'N. Long. 77°28'E.
226.9	69	11.0	25	0.2	1	February.	
243.5	65	10.5	20	3.4	31	March.	
218.3	59	10.4	5, 15	2.3	26	April.	
223.4	57	11.4	21, 22	1.0	12	May.	
107.0	28	9.8	6	0	20, 21, 29	June.	
91.4	23	9.0	1	0	6, 7	July.	
138.2	36	9.9	18	0	8, 14	August.	
164.7	45	8.7	27	0	18	September.	
162.9	44	10.9	25	0	19	October.	
142.1	41	10.3	1	0	15, 16, 17	November.	
147.5	41	9.9	25	0	4 days.	December.	
2021.3	46					Year 1948.	
1960.2	44					„ 1947.	
1189.4	41					„ 1946.	
217.0	65	10.1	6, 9	0	18	January (a)	Poona. Long. 18°32'N. Lat. 73°51'E.
287.2	86	10.6	28	5.6	1	February.	
304.6	82	10.5	17	8.6	5	March.	
300.5	80	11.4	18, 19, 23	3.9	16	April.	
307.2	76	11.6	20, 23, 29	1.3	25	May.	
175.0	44	12.0	2, 4	0	15, 26, 27	June.	
83.7	21	9.9	6	0	7 days.	July.	
102.2	26	10.0	2	0	14, 20, 28	August.	

(a) Observation of bright Sunshine for 30 days.

## No. 4.—Abstract of hours

Station, Latitude and Longitude.	Month.	Bright				
		No. of days with duration.				
		Nil or trace.	0-1 to 3 hours.	3-1 to 6 hours.	6-1 to 9 hours.	Above 9 hours.
Poona— <i>contd.</i> Lat. 18°32'N. Long. 73°51'E.	September . . . . .	3	4	12	9	2
	October . . . . .	0	1	6	9	15
	November . . . . .	1	5	6	14	4
	December . . . . .	0	0	0	4	27
	Year 1948 . . . . .	19	47	51	73	175
	„ 1947 . . . . .	12	49	40	71	186
	„ 1946 . . . . .	25	48	47	72	172
Calcutta . . . . . Lat. 22°32'N. Long. 88°20'E.	January . . . . .	0	2	2	6	21
	February . . . . .	0	1	5	3	20
	March . . . . .	0	0	3	4	24
	April . . . . .	0	0	0	6	24
	May . . . . .	0	2	3	12	14
	June . . . . .	2	8	8	6	6
	July . . . . .	4	8	11	5	3
	August . . . . .	2	11	14	3	1
	September . . . . .	3	8	7	10	2
	October . . . . .	1	4	3	9	14
	November . . . . .	3	6	3	9	9
	December . . . . .	0	0	0	5	26
	Year 1948 . . . . .	15	50	58	78	164
„ 1947 . . . . .	25	50	41	86	163	
„ 1946 . . . . .	18	49	54	94	148	

**SHINE.**

of bright sunshine—*concl'd.*

Sunshine.		Duration in the month or year.				Month.	Station, Latitude and Longitude.
Total hours for the month or year.	Percentage of possible hours of sunshine in the month or year.	Maximum.		Minimum.			
		Hour.	Date.	Hour.	Date.		
144.3	39	9.8	26, 30	0	9, 20, 21	September.	Poona— <i>cont'd.</i> Lat. 18°32'N. Long 73°51'E.
345.6	68	11.0	27	3.0	23	October.	
184.6	55	9.7	30	0	22	November.	
294.1	86	10.2	15	8.1	5, 25	December.	
2646.0	60					Year 1948	
2715.3	—					„ 1947	
2661.7	60					„ 1946	
262.9	78	10.0	26	1.9	25	January.	Calcutta. Lat. 22°32'N. Long. 88°20'E.
249.0	75	10.9	24, 26, 29	2.6	6	February.	
279.1	75	10.6	1	4.3	14	March.	
290.1	76	11.3	27	6.2	29	April.	
250.5	61	11.3	13	0.5	23	May.	
160.3	39	10.6	7	0	26	June.	
136.2	33	11.5	1, 26	0	11, 20, 21, 22	July.	
109.9	27	9.7	12	0	1, 30	August.	
137.2	37	10.0	14	0	1, 2, 11	September.	
230.9	64	10.6	26	0	1	October.	
179.2	54	10.5	13	0	1, 2, 28	November.	
293.1	88	10.0	3, 8, 12, 19	7.4	4	December.	
2577.4	59					Year. 1948	
2556.8	59					„ 1947	
2520.4	58					„ 1946	

## POPULATION.

## No. 5.—Estimated Mid-Year Population.

(In thousands)

Year.	Total (Provinces and States).	Provinces.	States.	Registration areas (Pro- vinces only).
1938 . . . . .	374,920	285,160	89,760	282,110
1939 . . . . .	379,981	288,991	90,990	285,900
1940 . . . . .	385,343	293,113	92,230	289,978
1941 . . . . .	389,857	296,388	93,469	293,219
1942 . . . . .	393,631	299,051	94,580	295,853
1943 . . . . .	396,618	300,898	95,720	297,680
1944 . . . . .	398,416	301,546	96,870	298,321
1945 . . . . .	400,900	302,860	98,040	299,621
1946 . . . . .	404,970	305,750	99,220	302,480
1947(a) . . . . .	338,730	242,940	95,790	240,511
1948 . . . . .	342,123	259,678	82,445	242,731

Source :—Ministry of Health.

## No. 6.—Birth Rates, Death Rates and Infant Mortality Rates.

## REGISTRATION AREAS OF PROVINCES.

Year.	Birth rates (Per thousand population).	Death rates (Per thousand population).	Infant mortality rates (Per thousand live births).
1938 . . . . .	33.3	23.7	167
1939 . . . . .	32.7	21.6	156
1940 . . . . .	32.0	21.1	160
1941 . . . . .	32.1	21.9	158
1942 . . . . .	29.5	21.4	163
1943 . . . . .	26.1	23.9	165
1944 . . . . .	25.8	24.5	169
1945 . . . . .	28.0	22.1	151
1946(b) . . . . .	28.9	18.7	136
1947(a) . . . . .	26.6	19.7	146
1948 . . . . .	25.4	17.1	131

Source :—Ministry of Health.

(a) Figures upto the year 1946 relate to undivided India. Figures for later years are for Union Provinces and States according to Indian Union.

(b) Figures do not cover area separated out as East Bengal.

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**NO. 7.—AREA, HOUSES AND POPULATION.**

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## No. 7.—Area, Houses

	Area in square miles.	Towns.	Villages.	Occupied Houses.			Persons (000)		
				Total.	In Towns.	In Villages.	Total.	Urban.	Rural.
INDIAN UNION . . .	1,218,327	2,429	559,921	63,791,763	..	..	318,776	44,144	274,632
<i>Provinces</i> . . .	737,409	1,684	416,415	49,442,800	..	..	247,752	33,241	214,511
Madras . . .	127,768	420	33,932	9,739,016	1,483,291	8,255,725	49,841	7,961	41,879
Bombay . . .	115,570	335	35,121	6,277,029	1,296,364	4,970,665	29,384	6,881	22,504
West Bengal . . .	29,476	99	35,649	4,381,597	5,180	120,173	21,837	4,641	17,197
United Provinces . . .	112,523	456	105,773	11,187,020	1,332,832	9,854,188	56,346	6,999	49,347
East Punjab . . .	37,428	96	15,698	2,437,829	..	..	12,697	1,916	10,782
Bihar . . .	70,368	89	69,733	7,003,847	419,565	6,584,342	36,546	1,962	34,583
C. P. & Berar . . .	130,323	134	48,218	3,999,457	523,485	3,475,972	19,648	2,219	17,429
Assam . . .	54,084	26	24,904	1,530,544	..	..	7,685	250	7,435
Orissa . . .	59,869	29	45,387	2,886,461	85,574	2,800,887	13,768	413	13,355
<i>Centrally Administered Areas.</i>	71,439	73	30,605	1,758,606	305,264	1,453,342	8,636	1,499	7,137
Ajmer . . .	2,425	5	718	91,848	27,608	64,240	588	214	375
Andaman & Nicobar Is.	3,143	..	182	5,637	..	5,637	34	..	34
Bilaspur . . .	453	1	949	22,939	656	22,283	110	3	107



LATION.

and Population.

Males ('000)			Females ('000)			
Total.	Urban.	Rural.	Total.	Urban.	Rural.	
163,919	24,112	139,807	154,857	20,032	134,825	INDIAN UNION.
127,159	18,357	108,802	120,593	14,884	105,709	<i>Provinces.</i>
24,800	3,994	20,806	25,040	3,968	21,073	Madras.
15,184	3,799	11,385	14,200	3,082	11,119	Bombay.
11,834	2,987	8,847	10,003	1,654	8,349	West Bengal.
29,542	3,880	25,663	26,804	3,120	23,684	United Provinces.
6,853	1,095	5,758	5,844	821	5,024	East Punjab.
18,325	1,073	17,252	18,220	889	17,331	Bihar.
9,845	1,160	8,685	9,802	1,059	8,744	C. P. & Berar.
4,068	154	3,914	3,617	95	3,522	Assam.
6,706	215	6,491	7,062	197	6,864	Orissa.
4,500	834	3,665	4,136	664	3,472	<i>Centrally Administered Areas.</i>
310	116	194	279	98	181	Ajmer.
21	..	21	12	..	12	Andaman & Nicobar Is.
57	2	55	53	1	52	Bilaspur.

Source :—All-India Census Report, 1941.

## No. 7.—Area, Houses

	Area in square miles.	Towns.	Villages.	Occupied. Houses.			Persons ('000)		
				Total.	In Towns.	In Villages.	Total.	Urban.	Rural.
<i>Centrally Administered Areas—contd.</i>									
Bhopal . . . . .	6,921	17	2,946	180,947	32,112	148,835	785	139	646
Coorg . . . . .	1,593	2	301	32,949	2,337	30,612	169	11	158
Cutch . . . . .	8,461	8	943	123,372	23,792	99,580	501	90	411
Delhi . . . . .	574	9	305	186,612	145,670	40,942	918	696	222
Himachal Pradesh . . . . .	10,600	8	7,089	186,603	7,121	179,482	935	32	903
Manipur . . . . .	8,620	1	1,521	98,969	19,134	79,835	512	100	412
Tripura . . . . .	4,049	1	4,387	89,421	2,670	86,751	513	18	495
Vindhya Pradesh . . . . .	24,600	21	11,264	739,309	44,164	695,145	3,569	196	3,373
<i>State Unions</i> . . . . .	215,450	387	65,452	6,492,656	1,079,111	5,413,546	34,699	5,449	29,250
Madhya Bharat . . . . .	46,710	79	19,622	1,490,358	255,984	1,234,374	7,141	1,095	6,046
P.E.P.S.U. . . . .	10,099	38	6,166	666,278	99,836	566,442	3,424	499	2,925
Rajasthan . . . . .	128,424	147	31,182	2,250,244	323,221	1,927,023	13,085	1,882	11,203
Saurashtra . . . . .	21,062	62	4,303	745,722	239,281	506,441	3,556	1,014	2,542
Travancore-Cochin . . . . .	9,155	61	4,179	1,340,054	160,789	1,179,266	7,493	959	6,534
<i>Individual States</i> . . . . .	194,029	285	47,449	6,097,641	817,319	5,280,322	27,689	3,955	23,734
Hyderabad . . . . .	82,313	138	22,360	3,875,328	479,779	339	16,339	2,194	14,144
Kashmir . . . . .	82,258	39	8,740	764,424	67,983	696,441	4,022	414	3,607
Mysore . . . . .	29,458	108	16,349	1,457,889	269,557	1,188,332	7,329	1,346	5,983

NOTE :—(1) The 1941 Census figures for the Indian Union have been arranged according to the lay-out of Provinces and States as on 31st December 1949.

(2) Figures given in thousands are rounded individually to the nearest thousand; hence the difference in some cases between the details and the total.

LATION.

and Population—*contd.*

Males ('000.)			Females ('000.)			
Total.	Urban.	Rural.	Total.	Urban.	Rural.	
						<i>Centrally Administered Areas—contd.</i>
410	74	336	375	65	310	Bhopal.
92	6	86	76	5	71	Coorg.
239	43	196	262	47	215	Cutch.
535	415	120	383	281	102	Delhi.
495	19	476	441	13	427	Himachal Pradesh.
249	47	202	263	52	211	Manipur.
272	10	262	241	8	233	Tripura.
1,819	102	1,717	1,750	94	1,657	Vindhya Pradesh.
18,020	2,854	15,167	16,678	2,595	14,083	<i>State Unions.</i>
3,734	588	3,145	3,407	507	2,900	Madhya Bharat.
1,868	278	1,590	1,557	221	1,336	P.E.P.S.U.
6,868	989	5,879	6,217	893	5,324	Rajasthan.
1,809	513	1,297	1,747	502	1,245	Saurashtra.
3,742	486	3,256	3,751	473	3,278	Travancore-Cochin.
14,240	2,067	12,173	13,449	1,888	11,561	<i>Individual States.</i>
8,347	1,132	7,215	7,992	1,062	6,930	Hyderabad.
2,130	231	1,898	1,892	183	1,709	Kashmir.
3,763	703	3,060	3,566	643	2,923	Mysore.

## VARIATION IN POPULATION.

## No. 8.—Variation in Population Since 1921.

(In thousands)

Province or State.	1941.	1931.	1921.	Variation, Increase (+) or Decrease(—).			
				1931 to 1941.		1921 to 1931.	
				No. in thousand.	Per cent.	No. in thousand.	Per cent.
<i>Provinces—</i>							
Madras . . . . .	49,841	44,659	40,602	+5,182	+11·6	+4,057	+10·0
Bombay . . . . .	29,384	25,017	22,123	+4,367	+17·5	+2,894	+13·1
West Bengal . . . . .	21,837	17,662	16,394	+4,175	+23·6	+1,268	[+7·7
United Provinces . . . . .	56,346	49,614	46,510	+6,732	+13·6	+3,104	+6·7
East Punjab . . . . .	12,697	10,773	9,803	+1,924	+17·9	+970	+9·9
Bihar . . . . .	36,546	32,556	29,177	+3,990	+12·3	+3,379	+11·6
C. P. and Berar . . . . .	19,648	17,806	15,809	+1,842	+10·3	+1,997	+12·6
Assam . . . . .	7,685	6,426	5,393	+1,259	+19·6	+1,033	+19·2
Orissa . . . . .	13,768	12,491	11,159	+1,277	+10·2	+1,322	+11·9
<b>TOTAL PROVINCES</b>	<b>247,752</b>	<b>217,004</b>	<b>196,970</b>	<b>+30,748</b>	<b>+14·2</b>	<b>+20,034</b>	<b>+10·2</b>
<i>Centrally Administered Areas—</i>							
Ajmer . . . . .	588	512	451	+76	+14·8	+61	+13·5
Andaman and Nicobar Is. . . . .	34	29	27	+5	+17·2	+2	+7·4
Bilaspur . . . . .	110	101	98	+9	+8·9	+3	+3·1
Bhopal . . . . .	785	730	692	+55	+7·5	+38	+5·5
Coorg . . . . .	169	163	164	+6	+3·7	—1	—0·6
Cutch . . . . .	501	514	485	—13	—2·5	+29	+6·0
Delhi . . . . .	918	636	488	+282	+44·3	+148	+30·3
Himachal Pradesh . . . . .	935	842	782	+93	+11·0	+60	+7·7
Manipur . . . . .	512	446	384	+66	+14·8	+62	+16·1
Tripura . . . . .	513	382	304	+131	+34·3	+78	+25·7
Vindhya Pradesh . . . . .	3,569	3,146	2,894	+423	+13·4	+252	+8·7
<b>TOTAL CENTRALLY ADMINISTERED AREAS</b>	<b>8,634</b>	<b>7,501</b>	<b>6,769</b>	<b>+1,133</b>	<b>+15·1</b>	<b>+732</b>	<b>+10·8</b>

*Compiled from the All-India Census Report, 1941.*

NOTE :—(1) The 1941 Census figures for the Indian Union have been arranged according to the lay-out of Provinces and States as on 31st December, 1949.

(2) Figures given in thousands are rounded individually to the nearest thousand; hence the difference in some cases between the details and the total.

VARIATION IN POPULATION

No. 8.—Variation in Population Since 1921—*contd.*

(In thousands.)

Province or State.	1941.	1931.	1921.	Variation, Increase (+) or Decrease (—).			
				1931 to 1941		1921 to 1931.	
				No. in thousand.	Per cent.	No. in thousand.	Per cent.
<i>States Unions—</i>							
Madhya Bharat . . . . .	7,141	6,275	5,605	+866	+13.8	+670	+12.0
Patiala and East Punjab States Union . . . . .	3,424	2,912	2,691	+512	+17.6	+221	+8.2
Rajasthan . . . . .	13,085	11,058	9,692	+2,027	+18.3	+1,366	+14.1
Saurashtra . . . . .	3,556	3,364	2,938	+192	+5.7	+426	+14.5
Travancore-Cochin . . . . .	7,493	6,301	4,985	+1,192	+18.9	+1,316	+26.4
<b>TOTAL STATES UNION . . . . .</b>	<b>34,699</b>	<b>29,910</b>	<b>25,911</b>	<b>+4,789</b>	<b>+16.0</b>	<b>+3,999</b>	<b>+15.4</b>
<i>Individual States—</i>							
Hyderabad . . . . .	16,339	14,436	12,472	+1,903	+13.2	+1,964	+15.7
Kashmir . . . . .	4,022	3,646	3,321	+376	+10.3	+325	+9.8
Mysore . . . . .	7,329	6,557	5,979	+772	+11.8	+578	+9.7
<b>TOTAL INDIVIDUAL STATES . . . . .</b>	<b>27,689</b>	<b>24,639</b>	<b>21,772</b>	<b>+3,051</b>	<b>+12.4</b>	<b>+2,867</b>	<b>+13.2</b>
<b>TOTAL INDIAN UNION . . . . .</b>	<b>318,776</b>	<b>279,058</b>	<b>251,422</b>	<b>+39,718</b>	<b>+14.2</b>	<b>+27,639</b>	<b>+11.0</b>

## POPULATION OF CITIES.

## No. 9.—Variation in Population Density, etc., in Cities (including Cantonments).

Cities.	Population 1941.	Percentage of variation.		Density.	No. of Females per 1,000 Males in 1941.	Hindus.	Muham- madans.	Indian Chris- tians.	Others.
		1931-1941.	1891-1941.						
Calcutta with Howrah .	2,488,183	+79.2	+187.0	24,354	464	1,942,226	521,422	18,189	68,419
Bombay . . . . .	1,489,883	+28.3	+81.3	48,000	581	1,020,750	251,318	78,149	139,666
Madras . . . . .	777,481	+20.1	+71.8	22,249	908	621,049	95,702	45,760	14,970
Agra . . . . .	284,149	+23.7	+68.5	12,449	818	181,423	91,970	196	10,560
Ahmedabad . . . . .	595,210	+89.7	+301.1	..	715	428,969	117,094	8,612	40,535
Ajmer . . . . .	147,258	+23.2	+114.0	7,031	843	87,213	49,920	4,190	5,935
Allahabad . . . . .	260,630	+41.7	+48.7	12,118	755	173,129	80,304	2,320	4,877
Amritsar . . . . .	391,010	+47.6	+186.0	24,844	706	144,020	184,055	2,611	60,324
Bangalore, including Civil and Military Station.	466,760	+32.7	+125.5	11,799	899	294,324	64,547	34,130	13,759
Bareilly . . . . .	192,688	+33.8	+56.9	17,652	819	97,304	92,476	415	2,493
Benares . . . . .	263,160	+28.1	+17.8	25,945	780	180,092	79,295	1,068	2,645
Cawnpore . . . . .	487,324	+99.9	+151.1	24,756	644	342,675	134,774	4,045	5,830
Delhi with New Delhi, Shahdara, etc.	695,686	+55.5	+261.2	6,835	677	374,933	277,815	8,629	34,309
Hyderabad and Secun- derabad.	739,159	+58.3	+78.1	8,809	921	365,823	344,915	20,290	8,131
Jaipur . . . . .	175,810	+16.8	+6.4	48,060	881	110,681	52,464	434	12,231
Jubbulpore . . . . .	178,339	+43.4	+110.6	7,897	732	116,484	46,179	4,938	10,738
Lucknow . . . . .	387,177	+41.0	+46.1	13,272	733	228,204	146,489	5,629	6,855
Madura . . . . .	239,144	+31.4	+173.5	22,555	983	207,355	17,995	12,839	955
Meerut . . . . .	169,290	+23.8	+41.3	18,749	713	84,798	74,923	844	8,725
Nagpur . . . . .	361,957	+40.3	+158.0	10,578	895	249,646	40,246	4,404	7,661
Patna . . . . .	175,706	+20.8	+6.4	10,646	769	129,821	44,164	663	1,058
Poona . . . . .	(a)(b)324,929	+29.6	+88.2	6,400	816	254,071	39,948	13,856	16,411
Sholapur . . . . .	212,620	+47.0	+243.4	..	907	167,665	38,812	2,667	3,476
Srinagar . . . . .	207,787	+19.7	+74.7	15,779	848	43,026	162,970	105	1,686

Source :—All-India Census Report, 1941.

- (a) Details of 643 persons of Poona Suburbs, according to community, not available.  
(b) Includes population of Kirkee Cantonment also.

POPULATION OF CITIES

No. 9.—Variation in Population Density, etc., in Cities (including Cantonments)—*contd.*

Cities.	Population 1941.	Percentage of variation.		Density.	No. of Females per 1,000 Males in 1941.	Hindus.	Muham-madans.	Indian Chris-tians.	Others.
		1931-1941.	1891-1941.						
Indore . . . . .	203,695	+38.5	+120.6	14,147	767	153,703	37,572	1,558	10,862
Trichinopoly . . . . .	159,566	+11.7	+76.1	17,657	961	112,593	26,516	19,050	1,407
Baroda . . . . .	(a)153,301	+35.8	+31.7	10,964	811	123,814	23,258	1,522	3,732
Moradabad . . . . .	142,414	+28.8	+95.4	29,020	852	51,957	87,017	2,447	993
Tinnevelly with Palam-cottah.	91,643	-16.0	+110.9	11,314	1,068	75,631	8,624	7,376	12
Mysore . . . . .	150,540	+40.5	+103.3	10,714	906	118,314	25,889	5,015	1,322
Salem . . . . .	129,702	+27.0	+91.6	23,065	963	112,952	13,589	3,060	101
Lashkar . . . . .	(a)182,492	+43.8	+41.9	..	833	84,904	26,623	298	1,893
Surat . . . . .	171,443	+73.3	+57.7	..	898	115,428	34,641	1,009	20,365
Jamshedpur . . . . .	148,711	+77.6	—	..	712	95,010	24,700	2,675	26,326
Jullunder . . . . .	135,283	+52.0	+104.3	..	697	45,668	80,242	977	8,396
Kolar Gold Fields . . . . .	133,859	+57.3	+455.2	..	901	97,457	10,410	21,871	4,121
Coimbatore . . . . .	130,348	+36.9	+181.0	..	927	108,012	11,659	9,731	946
Trivandrum . . . . .	128,365	+33.7	+360.3	..	955	98,912	8,017	20,918	518
Bikaner . . . . .	127,226	+48.1	+151.9	..	821	94,855	22,950	272	9,149
Hyderabad . . . . .	134,693	+32.4	+132.0	..	810	96,603	36,069	355	1,666
Jodhpur . . . . .	126,842	+33.9	+57.8	..	843	86,594	32,040	892	7,316
Calicut . . . . .	126,352	+27.3	+91.2	..	974	72,405	45,580	7,884	483
Bhatpara . . . . .	117,044	+37.7	+728.0	..	497	80,821	35,417	116	690
Koil-Aligarh . . . . .	112,655	+34.3	+79.0	..	765	56,220	51,712	100	4,623
Ludhiana . . . . .	111,639	+62.8	+140.9	..	716	34,699	70,182	596	6,162
Shahjahanpur . . . . .	110,163	+31.5	+40.3	..	775	45,367	63,647	128	1,020
Saharanpur . . . . .	(a)108,263	+37.6	+71.3	..	730	41,882	58,718	639	4,383
Gaya . . . . .	105,223	+19.6	+30.9	..	799	78,246	23,679	345	2,953
Jhansi . . . . .	103,254	+10.9	+92.0	..	856	73,118	24,409	1,568	4,159
Bhavnagar . . . . .	102,851	+36.1	+78.4	..	891	78,782	15,264	316	8,489

(a) Details of cantonment population according to community not available.

## POPULATION

## No. 10.—Population of Principal Towns.

(Names of Towns in Indian States are in italics.)

Town.	Province or Agency.	District or State.	TOTAL POPULATION.	
			1941.	Comparison with Census of 1931.
1. Calcutta with Suburbs and Howrah . . . . .	Bengal . . . . .	.....	2,610,256	+1,157,637
Calcutta and Fort . . . . .	.....	Calcutta . . . . .	2,108,891	+945,120
South Suburban . . . . .	.....	24-Parganas . . . . .	63,479	+23,980
Tollygunge . . . . .	.....	24-Parganas . . . . .	58,594	+34,118
Howrah . . . . .	.....	Howrah . . . . .	379,292	+154,419
2. Bombay . . . . .	Bombay . . . . .	Bombay . . . . .	1,489,883	+328,500
3. Madras and Cantonment . . . . .	Madras . . . . .	Madras . . . . .	777,481	+130,251
4. <i>Hyderabad and Secunderabad Cantonment</i> . . . . .	Hyderabad . . . . .	Hyderabad . . . . .	739,159	+272,265
5. Lucknow and Cantonment . . . . .	United Provinces . . . . .	Lucknow . . . . .	387,177	+112,518
6. Delhi and Cantonment . . . . .	Delhi . . . . .	.....	695,686	+248,244
7. Ahmedabad and Cantonment . . . . .	Bombay . . . . .	Ahmedabad . . . . .	595,210	+281,421
8. Benares and Cantonment . . . . .	United Provinces . . . . .	Benares . . . . .	263,100	+57,785
9. Agra and Cantonment . . . . .	United Provinces . . . . .	Agra . . . . .	284,149	+54,385
10. Cawnpore and Cantonment . . . . .	United Provinces . . . . .	Cawnpore . . . . .	487,324	+243,569
11. Allahabad and Cantonment . . . . .	United Provinces . . . . .	Allahabad . . . . .	260,630	+76,716
12. Poona and Cantonment . . . . .	Bombay . . . . .	Poona . . . . .	298,644	+64,759
13. Amritsar and Cantonment . . . . .	Punjab . . . . .	Amritsar . . . . .	391,010	+126,170
14. <i>Jaipur</i> . . . . .	Rajputana . . . . .	Jaipur . . . . .	175,810	+25,231
15. Patna . . . . .	Bihar . . . . .	Patna . . . . .	175,706	+30,274
16. Madura . . . . .	Madras . . . . .	Madura . . . . .	239,144	+57,126
17. Bareilly and Cantonment . . . . .	United Provinces . . . . .	Bareilly . . . . .	192,688	+48,657
18. <i>Srinagar and Cantonment</i> . . . . .	Jammu and Kashmir . . . . .	Kashmir South . . . . .	207,787	+34,212
19. Trichinopoly and Cantonment . . . . .	Madras . . . . .	Trichinopoly . . . . .	159,566	+16,723
20. Meerut and Cantonment . . . . .	United Provinces . . . . .	Meerut . . . . .	169,290	+32,581
21. Surat . . . . .	Bombay . . . . .	Surat . . . . .	171,443	+72,507
22. Nagpur . . . . .	Central Provinces and Berar . . . . .	Nagpur . . . . .	301,957	+86,792
23. <i>Bangalore (a)</i> . . . . .	Mysore . . . . .	Bangalore . . . . .	406,760	+100,290

Source :—All-India Census Report, 1941.

(a) Includes Civil and Military Station.



**POPULATION.**

**No. 10.—Population of Principal Towns—*contd.***

(Names of Towns in Indian States are in italics.)

Town.	Province or Agency.	District or State.	TOTAL POPULATION.	
			1941.	Comparison with Census of 1931.
24. Jubbulpore and Cantonment . . . . .	Central Provinces and Berar	Jubbulpore . . . . .	178,339	+53,957
25. <i>Baroda and Cantonment</i> . . . . .	Baroda . . . . .	Baroda . . . . .	153,301	+40,441
26. <i>Indore</i> . . . . .	Central India . . . . .	Indore . . . . .	203,695	+56,595
27. Coimbatore . . . . .	Madras . . . . .	Coimbatore . . . . .	130,348	+35,150
28. Bezwada . . . . .	Madras . . . . .	Kistna . . . . .	86,184	+26,757
29. Guntur . . . . .	Madras . . . . .	Guntur . . . . .	83,599	+18,420
30. Mangalore . . . . .	Madras . . . . .	South Kanara . . . . .	81,069	+14,313
31. Tuticorin . . . . .	Madras . . . . .	Tinnevelly . . . . .	75,614	+15,219
32. Rajahmundry . . . . .	Madras . . . . .	East Godavari . . . . .	74,564	+11,038
33. Vellore . . . . .	Madras . . . . .	North Arcot . . . . .	71,502	+14,237
34. Vizagapatam . . . . .	Madras . . . . .	Vizagapatam . . . . .	70,243	+12,940
35. Ellore . . . . .	Madras . . . . .	West Godavari . . . . .	64,911	+7,569
36. Tinnevelly . . . . .	Madras . . . . .	Tinnevelly . . . . .	60,676	+3,598
37. Bandar (Masulipatam) . . . . .	Madras . . . . .	Kistna . . . . .	59,146	+2,218
38. Nellore . . . . .	Madras . . . . .	Nellore . . . . .	56,315	+10,420
39. Dindigul . . . . .	Madras . . . . .	Madura . . . . .	56,275	+12,658
40. Bellary . . . . .	Madras . . . . .	Bellary . . . . .	56,148	+8,575
41. Palghat . . . . .	Madras . . . . .	Malabar . . . . .	55,160	+6,096
42. Vizianagram . . . . .	Madras . . . . .	Vizagapatam . . . . .	51,749	+7,053
43. <i>Alleppey</i> . . . . .	Madras . . . . .	Travancore . . . . .	56,333	+12,495
44. <i>Nagercoil</i> . . . . .	Madras . . . . .	Travancore . . . . .	51,657	+8,712
45. Bandra . . . . .	Bombay . . . . .	Bombay Suburb . . . . .	71,789	+28,499
46. Belgaum . . . . .	Bombay . . . . .	Belgaum . . . . .	61,051	+19,847
47. Gadag . . . . .	Bombay . . . . .	Dharwar . . . . .	56,283	+10,431
48. Broach . . . . .	Bombay . . . . .	Broach . . . . .	55,810	+21,534
49. Ahmednagar . . . . .	Bombay . . . . .	Ahmednagar . . . . .	54,193	+12,303
50. Dhulia . . . . .	Bombay . . . . .	West Khandesh . . . . .	54,406	+14,467
51. Nasik . . . . .	Bombay . . . . .	Nasik . . . . .	55,524	+6,821

## POPULATION.

No. 10.—Population of Principal Towns—*contd.*

(Names of Towns in Indian States are in italics.)

Town.	Province or Agency.	District or State.	TOTAL POPULATION.	
			1941.	Comparison with Census of 1931.
52. Kharagpur . . . . .	Bengal . . . . .	Midnapur . . . . .	87,185	+29,051
53. Garden Reach . . . . .	Bengal . . . . .	24-Parganas . . . . .	85,188	..
54. Burdwan . . . . .	Bengal . . . . .	Burdwan . . . . .	62,910	+23,292
55. Tittagarh . . . . .	Bengal . . . . .	24-Parganas . . . . .	57,416	+7,832
56. Asansol . . . . .	Bengal . . . . .	Burdwan . . . . .	55,797	+24,511
57. Serampore . . . . .	Bengal . . . . .	Hooghli . . . . .	55,339	+16,283
58. Baranagore . . . . .	Bengal . . . . .	24-Parganas . . . . .	54,451	+17,401
59. Ajmer . . . . .	Ajmer-Merwara . . . . .	Ajmer . . . . .	147,258	+27,734
60. Moradabad . . . . .	United Provinces . . . . .	Moradabad . . . . .	142,414	+31,852
61. Ambala and Cantonment . . . . .	Punjab . . . . .	Ambala . . . . .	104,835	+20,274
62. Calicut . . . . .	Madras . . . . .	Malabar . . . . .	126,352	+27,079
63. Hyderabad and Cantonment . . . . .	Sind . . . . .	Hyderabad . . . . .	134,693	+32,994
64. <i>Imphal</i> . . . . .	Assam . . . . .	Manipur . . . . .	99,716	+13,912
65. Bhagalpur . . . . .	Bihar . . . . .	Bhagalpur . . . . .	93,254	+9,407
66. <i>Rampur</i> . . . . .	United Provinces . . . . .	Rampur . . . . .	89,322	+15,106
67. Shahjahanpur and Cantonment . . . . .	United Provinces . . . . .	Shahjahanpur . . . . .	110,163	+26,399
68. <i>Mysore</i> . . . . .	Mysore . . . . .	Mysore . . . . .	150,540	+43,398
69. Jhansi and Cantonment . . . . .	United Provinces . . . . .	Jhansi . . . . .	103,254	+10,142
70. Jullundur and Cantonment . . . . .	Punjab . . . . .	Jullundur . . . . .	135,283	+46,253
71. Koil (Aligarh) . . . . .	United Provinces . . . . .	Aligarh . . . . .	112,655	+28,777
72. Kumbakonam . . . . .	Madras . . . . .	Tanjore . . . . .	67,008	+4,691
73. <i>Trivandrum</i> . . . . .	Madras . . . . .	Travancore . . . . .	128,365	+32,349
74. Saharanpur . . . . .	United Provinces . . . . .	Saharanpur . . . . .	108,263	+29,608
75. Darbhanga . . . . .	Bihar . . . . .	Darbhanga . . . . .	69,203	+8,527
76. Hubli . . . . .	Bombay . . . . .	Dharwar . . . . .	98,751	+8,769
77. Sholapur . . . . .	Bombay . . . . .	Sholapur . . . . .	212,620	+67,966
78. <i>Bhavnagar</i> . . . . .	Western India States . . . . .	Bhavnagar . . . . .	102,851	+27,257
79. Tanjore . . . . .	Madras . . . . .	Tanjore . . . . .	68,702	+1,813

POPULATION.

No. 10.—Population of Principal Towns—*contd.*

(Names of Towns in Indian States are in italics.)

Town.	Province or Agency.	District or State.	TOTAL POPULATION.	
			1941.	Comparison with Census of 1931.
80. Negapatam . . . . .	Madras . . . . .	Tanjore . . . . .	52,936	+4,409
81. Farrukhabad-cum-Fatehgarh and Cantonment.	United Provinces . . . . .	Farrukhabad . . . . .	69,418	+9,064
82. <i>Jodhpur</i> . . . . .	Rajputana . . . . .	Marwar . . . . .	126,842	+32,106
83. Salem . . . . .	Madras . . . . .	Salem . . . . .	129,702	+27,523
84. Muttra and Cantonment . . . . .	United Provinces . . . . .	Muttra . . . . .	80,532	+16,503
85. Gorakhpur . . . . .	United Provinces . . . . .	Gorakhpur . . . . .	98,977	+23,333
86. Cuddalore . . . . .	Madras . . . . .	S. Arcot . . . . .	60,632	+1,575
87. <i>Bhopal</i> . . . . .	Central India . . . . .	Bhopal . . . . .	75,228	+14,191
88. <i>Bikaner</i> . . . . .	Rajputana . . . . .	Bikaner . . . . .	127,226	+41,299
89. Fyzabad-cum-Ajodhya and Cantonment	United Provinces . . . . .	Fyzabad . . . . .	57,632	—8,086
90. Cocanada . . . . .	Madras . . . . .	Godavari . . . . .	75,140	+9,188
91. Conjeeveram . . . . .	Madras . . . . .	Chingleput . . . . .	74,635	+9,377
92. Cuttack . . . . .	Orissa . . . . .	Cuttack . . . . .	74,291	+9,028
93. Ferozepur and Cantonment . . . . .	Punjab . . . . .	Ferozepur . . . . .	82,502	+17,868
94. Bhatpara . . . . .	Bengal . . . . .	24-Parganas . . . . .	117,044	+32,069
95. Bally . . . . .	Bengal . . . . .	Howrah . . . . .	50,397	+20,050
96. Mirzapur-cum-Bindhyachal . . . . .	United Provinces . . . . .	Mirzapur . . . . .	70,944	+9,760
97. Dehra Dun and Cantonment . . . . .	United Provinces . . . . .	Dehra Dun . . . . .	78,228	+28,098
98. Amroha . . . . .	United Provinces . . . . .	Moradabad . . . . .	55,957	+11,009
99. Juhi Notified Area . . . . .	United Provinces . . . . .	Cawnpore . . . . .	54,092	..
100. Sambhal . . . . .	United Provinces . . . . .	Moradabad . . . . .	53,887	+9,587
101. Etawah . . . . .	United Provinces . . . . .	Etawah . . . . .	53,114	+6,166
102. Budaun . . . . .	United Provinces . . . . .	Budaun . . . . .	52,077	+6,622
103. Ludhiana . . . . .	Punjab . . . . .	Ludhiana . . . . .	111,639	+43,053
104. Jamshedpur . . . . .	Bihar . . . . .	Singhbhum . . . . .	148,711	+64,973
105. Gaya . . . . .	Bihar . . . . .	Gaya . . . . .	105,223	+17,218

## POPULATION.

No. 10.—Population of Principal Towns.—*concl'd.*

(Names of Towns in Indian States are in italics.)

Town.	Province or Agency.	District or State.	TOTAL POPULATION.	
			1941.	Comparison with Census of 1931.
106. Monghyr . . . . .	Bihar . . . . .	Monghyr . . . . .	63,114	+ 10,251
107. Chapra . . . . .	Bihar . . . . .	Saran . . . . .	55,142	+ 7,694
108. Bihar . . . . .	Bihar . . . . .	Patna . . . . .	54,551	+ 7,557
109. Ranchi . . . . .	Bihar . . . . .	Ranchi . . . . .	54,178	+ 3,661
110. Muzaffarpur . . . . .	Bihar . . . . .	Muzaffarpur . . . . .	54,009	+ 11,197
111. Arrah . . . . .	Bihar . . . . .	Shahabad . . . . .	53,122	+ 4,200
112. Akola . . . . .	Central Provinces and Berar	Akola . . . . .	62,564	+ 14,932
113. Amraoti . . . . .	Central Provinces and Berar	Amraoti . . . . .	61,971	+ 15,139
114. Raipur . . . . .	Central Provinces and Berar	Raipur . . . . .	63,465	+ 18,075
115. Burhanpur . . . . .	Central Provinces and Berar	Nimar . . . . .	53,987	+ 9,921
116. Saugar . . . . .	Central Provinces and Berar	Saugar . . . . .	50,733	+ 12,216
117. New Delhi . . . . .	Delhi . . . . .	Delhi . . . . .	93,733	+ 28,878
118. <i>Trichur</i> . . . . .	Cochin . . . . .	Trichur . . . . .	57,524	+ 11,866
119. <i>Mattancheri</i> . . . . .	Cochin . . . . .	Cochin . . . . .	53,346	+ 13,701
120. <i>Kolhapur</i> . . . . .	Deccan . . . . .	Kolhapur . . . . .	93,032	+ 23,172
121. <i>Lashkar</i> . . . . .	Gwalior . . . . .	Gird . . . . .	182,492	+ 55,543
122. <i>Ujjain</i> . . . . .	Gwalior . . . . .	Ujjain . . . . .	72,729	+ 18,950
123. <i>Warangal</i> . . . . .	Hyderabad . . . . .	Warangal . . . . .	92,808	+ 30,689
124. <i>Gulbarga</i> . . . . .	Hyderabad . . . . .	Gulbarga . . . . .	52,551	+ 11,468
125. <i>Aurangabad</i> . . . . .	Hyderabad . . . . .	Aurangabad . . . . .	50,924	+ 21,636
126. <i>Jammu</i> . . . . .	Kashmir . . . . .	Jammu . . . . .	50,379	+ 11,766
127. <i>Kolar Gold fields</i> . . . . .	Mysore . . . . .	K. G. F. . . . .	133,859	+ 48,756
128. <i>Patiala</i> . . . . .	Punjab . . . . .	Patiala . . . . .	69,850	+ 14,721
129. <i>Udaipur</i> . . . . .	Rajputana . . . . .	Mewar . . . . .	59,648	+ 13,726
130. <i>Alwar</i> . . . . .	Rajputana . . . . .	Alwar . . . . .	54,143	+ 6,243
131. <i>Jamnagar</i> . . . . .	Western India . . . . .	Navanagar . . . . .	71,588	+ 16,532
132. <i>Junagadh</i> . . . . .	Western India . . . . .	Junagadh . . . . .	58,111	+ 18,221
133. <i>Rajkot</i> . . . . .	Western India . . . . .	Rajkot . . . . .	52,178	+ 4,693

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**No. 11.—POPULATION OF THE INDIAN UNION BY COMMUNITIES.**

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**POPULATION**  
No. 11.—Population of the Indian Union

	Population.			Scheduled Castes.			Hin
	Persons.	Males.	Females.	Persons.	Males.	Females.	
Madras . . . . .	49,841	24,800	25,040	8,152	4,064	4,088	
Bombay . . . . .	29,384	15,184	14,200	2,526	1,270	1,256	
West Bengal . . . . .	21,837	11,834	10,003	3,520	1,847	1,673	
United Provinces . . . . .	56,346	29,542	26,804	11,931	6,128	5,803	
East Punjab . . . . .	12,697	6,853	5,844	1,028	540	487	
Bihar . . . . .	36,546	18,325	18,220	4,344	2,135	2,209	
C. P. and Berar . . . . .	19,948	9,845	9,802	3,310	1,639	1,671	
Assam . . . . .	7,685	4,068	3,617	377	203	174	
Orissa . . . . .	13,768	6,706	7,062	1,865	906	959	
Ajmer . . . . .	589	310	279	1	0.5	0.5	
Andaman and Nicobar Islands . . . . .	34	21	12	—	—	—	
Bilaspur . . . . .	110	57	53	16	8	7	
Bhopal . . . . .	785	410	375	187	96	91	
Coorg . . . . .	169	92	76	26	15	11	
Cutch . . . . .	501	239	262	39	19	20	
Delhi . . . . .	918	535	383	123	69	53	
Himachal Pradesh . . . . .	935	495	441	229	120	109	
Manipur . . . . .	512	249	263	—	—	—	
Tripura . . . . .	513	272	241	12	6	6	
Vindhya Pradesh . . . . .	3,569	1,819	1,750	399	202	197	
Madhya Bharat . . . . .	7,141	3,734	3,407	437	221	216	
P. E. P. S. U. . . . .	3,424	1,868	1,557	214	112	102	
Rajasthan . . . . .	13,085	6,868	6,217	—	—	—	
Saurashtra . . . . .	3,556	1,809	1,747	242	122	120	
Travancore—Cochin . . . . .	7,493	3,742	3,751	537	269	268	
Hyderabad . . . . .	16,339	8,347	7,992	2,928	1,486	1,442	
Kashmir . . . . .	4,022	2,130	1,892	113	61	53	
Mysore . . . . .	7,329	3,763	3,566	1,405	723	682	

**LATION**  
by Communities.

(Figures in thousands.)

Others.			Muslims.			
Persons.	Males.	Females.	Persons.	Males.	Females.	
35,095	17,466	17,630	3,927	1,939	1,987	Madras.
20,691	10,680	10,011	2,463	1,321	1,142	Bombay.
11,206	6,160	5,046	5,544	3,011	2,533	West Bengal
34,923	18,411	16,512	8,692	4,574	4,117	United Provinces.
4,489	2,435	2,053	4,427	2,380	2,047	East Punjab
22,263	11,252	11,010	4,719	2,340	2,379	Bihar.
10,920	5,491	5,428	811	425	387	C. P. & Berar.
2,885	1,564	1,321	1,754	939	815	Assam.
8,187	3,963	4,224	166	81	85	Orissa.
380	198	182	90	49	41	Ajmer.
8	6	3	8	6	2	Andaman and Nicobar Islands.
93	48	45	1	0.8	0.6	Bilaspur.
410	215	195	110	59	51	Bhopal.
105	56	49	14	9	6	Coorg.
279	135	144	117	57	60	Cutch.
445	262	182	305	176	128	Delhi.
672	356	316	29	16	13	Himachal Pradesh.
304	148	156	30	15	15	Manipur.
336	178	158	124	66	57	Tripura.
2,851	1,455	1,397	95	49	46	Vindhya Pradesh.
5,025	2,648	2,377	475	251	224	Madhya Bharat.
978	530	448	899	483	416	P. E. P. S. U.
9,878	5,196	4,682	1,256	663	593	Rajasthan.
2,737	1,402	1,336	436	220	226	Saurashtra.
3,902	1,931	1,971	543	276	268	Travancore—Cochin.
10,382	5,303	5,079	2,097	1,080	1,017	Hyderabad.
694	369	325	3,074	1,627	1,446	Kashmir.
5,282	2,702	2,580	485	258	227	Mysore.

Source :—All-India Census Report, 1941.

No. 11.—Population of the Indian Union  
POPULA

	Indian Christians.			Sikhs.		
	Persons.	Males.	Females.	Persons.	Males.	Females.
Madras . . . . .	2,022	1,007	1,015	0.4	0.3	0.2
Bombay . . . . .	371	197	174	9	7	2
West Bengal . . . . .	60	32	29	15	11	5
United Provinces . . . . .	163	87	76	233	131	102
East Punjab . . . . .	116	61	54	2,336	1,275	1,061
Bihar . . . . .	25	12	13	13	8	5
C. P. & Berar . . . . .	52	26	26	15	10	6
Assam . . . . .	36	19	17	4	2	1
Orissa . . . . .	37	18	19	0.5	0.3	0.2
Ajmer . . . . .	6	3	3	0.9	0.5	0.3
Andaman and Nicobar Islands . . . . .	1	0.9	0.2	0.7	0.5	0.3
Bilaspur . . . . .	—	—	—	0.5	0.3	0.2
Bhopal . . . . .	0.5	0.2	0.2	0.3	0.2	0.1
Coorg . . . . .	3	2	1	—	—	—
Cutch . . . . .	—	—	—	—	—	—
Delhi . . . . .	10	6	5	16	10	6
Himachal Pradesh . . . . .	0.3	0.2	0.1	4	2	2
Manipur . . . . .	26	13	13	—	—	—
Tripura . . . . .	0.3	0.2	0.2	—	—	—
Vindhya Pradesh . . . . .	0.5	0.3	0.2	0.2	0.1	0.1
Madhya Bharat . . . . .	8	4	4	5	3	2
P. E. P. S. U. . . . .	4	2	2	1,308	728	580
Rajasthan . . . . .	4	2	2	79	45	34
Saurashtra . . . . .	2	1	1	2	1	0.9
Travancore—Cochin . . . . .	2,370	1,197	1,173	—	—	—
Hyderabad . . . . .	216	110	106	5	3	2
Kashmir . . . . .	3	2	1	66	35	31
Mysore . . . . .	99	50	48	0.3	0.2	—



by Communities—contd.

TION

(Figures in thousands.)

Jains.			Tribes.			Others.			
Persons.	Males	Females.	Persons.	Males.	Females.	Persons.	Males.	Females.	
30	16	14	562	282	280	52	26	26	Madras.
454	241	214	2,712	1,385	1,327	157	84	73	Bombay.
10	6	3	1,371	708	664	111	60	50	West Bengal
103	55	48	293	151	142	8	4	4	United Provinces.
30	16	14	—	—	—	273	146	127	East Punjab.
5	3	2	5,165	2,569	2,597	11	6	5	Bihar.
86	45	41	4,440	2,202	2,238	13	7	6	C. P. & Berar.
6	4	2	2,607	1,328	1,279	16	9	7	Assam.
0.8	0.4	0.4	3,509	1,736	1,773	3	2	2	Orissa.
19	10	9	91	48	44	0.4	0.2	0.2	Ajmer.
—	—	—	11	6	5	4	3	1	Andaman and Nicobar Islands.
—	—	—	—	—	—	—	—	—	Bilaspur.
6	3	3	71	36	35	0.1	—	—	Bhopal.
—	—	—	20	10	9	0.2	—	—	Coorg.
64	27	37	1	0.7	0.7	—	—	—	Cutch.
11	6	5	—	—	—	8	4	3	Delhi.
—	—	—	—	—	—	1	0.7	0.6	Himachal Pradesh.
—	—	—	153	74	79	—	—	—	Manipur.
—	—	—	34	14	16	8	4	4	Tripura.
13	7	6	210	606	104	0.2	0.1	0.1	Vindhya Pradesh.
90	49	42	1,097	557	541	3	2	1	Madhya Bharat.
7	4	3	—	—	—	15	8	7	P. E. P. S. U.
313	156	157	1,551	804	747	5	3	2	Rajasthan.
125	62	63	2	1	0.9	1	0.6	0.5	Saurashtra.
0.4	0.2	0.2	138	68	70	2	1	1	Travancore—Cochin.
25	13	12	678	347	331	7	3	3	Hyderabad.
0.9	0.5	0.4	29	16	14	41	21	21	Kashmir.
33	18	15	9	5	5	16	8	8	Mysore.

## TRIBES.

## No. 12.—Statistics of Selected Tribes.

Caste.	Strength.	Where chiefly found.
Agariya . . . . .	50,995	U. P., Bihar, Chhattisgarh and U. P. States.
Aheria . . . . .	24,245	U. P.
Andh . . . . .	84,501	Hyderabad and C. P.
Ahom . . . . .	300,214	Assam.
Angami . . . . .	52,080	Assam.
AO. . . . .	40,063	Assam.
Aranadan . . . . .	489	Madras.
Asur . . . . .	4,564	Bihar and Chhattisgarh.
Badaga . . . . .	56,047	Madras.
Bagata . . . . .	20,631	Madras and Orissa.
Bahelia . . . . .	14,075	U. P. and U. P. (States).
Baiga . . . . .	89,464	Bihar, C. P. and Berar, C. I., Chhattisgarh and Hyderabad.
Bawaria . . . . .	9,068	U. P.
Bavcha . . . . .	2,945	Bombay and Baroda.
Beria . . . . .	5,833	U. P.
Banjara . . . . .	3,854	C. I., Bihar and Chhattisgarh.
Bedia . . . . .	33,088	Bihar, C. I. and Chhattisgarh.
Bharia Bhumia . . . . .	28,897	Orissa and C. I.
Bhariya . . . . .	19,198	C. I.
Bhoksa . . . . .	274	U. P.
Bhil, etc. . . . .	2,330,270	Most Provinces.
Bhilda . . . . .	279,851	C. I. and Gwalior.
Bhogta . . . . .	78,553	Bihar, Orissa (States) and Chhattisgarh.
Binjhwar . . . . .	45,608	C. P. and Berar.
Bhotia . . . . .	20,982	Bengal and Sikkim.
Bhuinhar . . . . .	23,991	Bihar, Chhattisgarh and Orissa States.
Bhumij . . . . .	170,838	Bihar, Orissa States and Chhattisgarh.
Binjhia . . . . .	13,061	Bihar, Orissa States and Chhattisgarh.
Birhor . . . . .	2,755	Bihar, Orissa States and Chhattisgarh.

(Source : All-India Census Report, 1941.)

TRIBES.

No. 12.—Statistics of Selected Tribes —*contd.*

Caste.	Strength.	Where chiefly found.
Birjia . . . . .	2,076	Bihar and Chhattisgarh.
Chakma . . . . .	125,609	Bengal and Bengal (States).
Chenchu . . . . .	12,868	Madras, Hyderabad and Madras (States).
Chero . . . . .	28,373	Bihar and Chhattisgarh.
Chodhra . . . . .	96,485	Bombay, Baroda and Gujarat.
Damai . . . . .	10,448	Bengal and Sikkim.
Dhanak (Dhanka) . . . . .	21,858	Bombay, Baroda and Gujarat.
Dhanwar . . . . .	2,443	Bihar, Chhattisgarh and Orissa (States).
Dhodia . . . . .	154,870	Bombay, Baroda and Gujarat.
Dharhi (Kirgharia and Pawaria) . . . . .	2,068	U. P.
Dombo . . . . .	124,911	Madras and Orissa.
Dubla and Talaviaek . . . . .	200,988	Bombay, Baroda and Gujarat.
Dusadh . . . . .	77,456	U. P.
Dyandra . . . . .	17	Hyderabad.
Erakala . . . . .	41,315	Hyderabad.
Eravalan . . . . .	642	Cochin.
Gadaba . . . . .	48,348	Madras and Orissa.
Gamit or Gamta . . . . .	84,559	Bombay, Baroda and Gujarat.
Ghasi . . . . .	41,513	Bihar.
Garo . . . . .	226,273	Assam.
Gawari . . . . .	4,036	Hyderabad.
Gidhia . . . . .	598	U. P.
Girasia (Grassia) . . . . .	51,349	Rajputana.
Gorait . . . . .	9,323	Bihar and Orissa (States).
Gulgulia . . . . .	725	Bihar.
Gurung . . . . .	25,158	Bengal and Sikkim.
Gond . . . . .	3,201,004	Bengal States, Bihar, Chhattisgarh, Orissa, Bombay, C. P. and Berar, Madras, U. P., C. I., Hyderabad, Orissa (States) and U. P. (States).
Habura . . . . .	2,168	U. P.
Hadi . . . . .	7,762	Bengal.
Ho . . . . .	383,737	Bihar and Orissa (States).

## TRIBES.

No. 12.—Statistics of Selected Tribes—*contd.*

Caste.	Strength.	Where chiefly found.
Jatapu . . . . .	73,611	Madras and Orissa.
Juang . . . . .	17,032	Orissa.
Kachar . . . . .	428,733	Assam.
Kadan . . . . .	1,209	Madras and Cochin.
Kami . . . . .	24,769	Bengal and Sikkim.
Kanikkaran . . . . .	7,527	Travancore.
Kanjar . . . . .	10,188	U. P. and U. P. (States).
Karimpalan . . . . .	4,242	Madras.
Karmali . . . . .	10,902	Bihar.
Katkari . . . . .	69,170	Bombay and Deccan.
Kattunayakan . . . . .	1,520	Madras.
Kawar . . . . .	256,762	Bihar, C. P. and Berar and Chhattisgarh.
Khangar . . . . .	22,835	U. P. and Bihar.
Kharia . . . . .	167,699	Bihar, Orissa, Chhattisgarh, Orissa (States) and Bengal (States).
Kharwar . . . . .	119,770	Bihar, Chhattisgarh and Orissa (States).
Khas . . . . .	288	Bengal and Sikkim.
Khasi . . . . .	192,919	Assam.
Khetauri . . . . .	20,708	Bihar.
Kokna . . . . .	119,467	Bombay, Baroda and Gujarat.
Kol . . . . .	202,757	U. P., C. P. and Berar and C. I.
Kolam . . . . .	37,341	C. P. and Berar and Hyderabad.
Kolgha . . . . .	1,245	Baroda.
Koli and Dagi . . . . .	211,571	C. P. and Berar, Bombay, Sind and Hyderabad.
Kollah . . . . .	109,585	Orissa States and Chhattisgarh.
Kond . . . . .	744,904	Madras, Orissa, Chhattisgarh and Orissa (States).
Konda Dora . . . . .	105,028	Orissa and Madras.
Konyak . . . . .	9,744	Assam.
Kora . . . . .	33,430	Bihar and Orissa (States).
Korvi . . . . .	4,456	Hyderabad.
Kota . . . . .	952	Madras.
Korwa (Koriku) . . . . .	205,638	U. P., C. P. and Berar and C. I.
Koya . . . . .	154,618	Madras, Orissa and Hyderabad.

TRIBES.

No. 12.—Statistics of Selected Tribes—*contd.*

Caste.	Strength.	Where chiefly found.
Kudiya . . . . .	3,904	Madras and Coorg.
Kudubi . . . . .	11,885	Madras.
Kuravan . . . . .	99,209	Travancore.
Kuki . . . . .	89,590	Bengal and Bengal (States) and Assam.
Kurichchan . . . . .	12,131	Madras.
Kuruman . . . . .	2,244	Madras.
Lalung . . . . .	51,308	Assam.
Lambadi . . . . .	401,125	Hyderabad.
Lepcha . . . . .	25,043	Bengal and Sikkim.
Lhota . . . . .	19,374	Assam.
Limbu . . . . .	32,020	Bengal and Sikkim.
Lohra . . . . .	54,884	Bihar, Orissa (States) and Chhattisgarh.
Lushai . . . . .	142,302	Assam.
Mahli . . . . .	63,587	Bihar, Orissa (States) and Chhattisgarh.
Malapautaram . . . . .	176	Travancore.
Malar . . . . .	3,978	Bihar, Chhattisgarh and Orissa (States).
Malasar . . . . .	10,602	Madras.
Malayan and Malayarayan . . . . .	5,750	Cochin and Travancore.
Malpaharia . . . . .	40,498	Bihar.
Mangar . . . . .	28,695	Bengal, Sikkim and Bihar.
Maria . . . . .	41,259	Orissa (States) and C. P. and Berar.
Marathi . . . . .	37,485	Madras.
Mathula . . . . .	3,489	Hyderabad.
Maulik . . . . .	835	Bihar.
Mavchi . . . . .	42,207	Bombay, Baroda and Gujarat.
Mech . . . . .	11,798	Bengal.
Meo (Mina) . . . . .	764,854	Ajmer-Merwara and Rajputana.
Merat . . . . .	27,977	Ajmer-Merwara and Rajputana.
Mikir . . . . .	149,746	Assam.
Munda . . . . .	700,869	Bengal, Bihar, Orissa, Bengal (States), Chhattisgarh and Orissa (States).
Miri . . . . .	106,950	Assam.

## TRIBES.

No. 12.—Statistics of Selected Tribes—*contd.*

Caste.	Strength.	Where chiefly found.
Mru . . . . .	14,584	Bengal.
Muthuvan . . . . .	1,931	Travancore.
Naga . . . . .	280,370	Assam.
Nagesia . . . . .	119,862	Bihar, Chhattisgarh and Orissa (States).
Nat . . . . .	41,898	U. P. and U. P. (States).
Nayak . . . . .	121,575	Bombay, Baroda, Gujarat and W. I. States.
Nayadi . . . . .	250	Cochin and Travancore.
Nicobarese . . . . .	11,076	Andamans and Nicobars.
Newar . . . . .	18,715	Bengal and Sikkim.
Oraon . . . . .	1,122,926	Bengal, Bihar, Orissa, Chhattisgarh and Orissa (States).
Paharia . . . . .	9,572	Bihar.
Pahira . . . . .	480	Bihar.
Pan . . . . .	52,273	Bihar, Chhattisgarh and Orissa (States).
Paliyan . . . . .	591	Travancore.
Pano . . . . .	62,516	Madras, Orissa and Orissa (States).
Pasi . . . . .	1,605,778	U. P. and U. P. (States).
Parnaiya . . . . .	13,975	Bihar and Chhattisgarh.
Pardhan . . . . .	128,952	Bihar, C. P. and Berar, Hyderabad and Chhattisgarh.
Patelia-Patia . . . . .	23,213	Bombay.
Parja-Poroja . . . . .	160,175	Madras and Orissa.
Rabha . . . . .	84,269	Assam.
Rawat . . . . .	113,460	Ajmer-Merwara and Rajputana.
Rengma . . . . .	4,968	Assam.
Sanaria . . . . .	10,896	U. P. and C. I.
Sansia . . . . .	129,155	U. P., C. I. and Gwalior.
Sansi . . . . .	1,665	Kashmir.
Santal . . . . .	2,732,266	Bengal, Bihar, Orissa, Chhattisgarh, Bengal (States) and Orissa (States).
Sarki . . . . .	4,335	Bengal and Sikkim.
Saunta . . . . .	188	Bihar.
Sawira Paharia . . . . .	58,654	Bihar.
Saora . . . . .	396,733	Madras, Bihar, C. P. and Berar, Orissa, Chhattisgarh and Orissa (States).

TRIBES.

No. 12.—Statistics of Selected Tribes—*concl.*

Caste.	Strength.	Where chiefly found.
Sema . . . . .	35,741	Assam.
Shin . . . . .	5,823	Kashmir.
Sholagar . . . . .	4,463	Madras.
Sunuwar . . . . .	5,969	Bengal and Sikkim.
Synteng . . . . .	63,741	Assam.
Thakur . . . . .	98,999	Bombay and Deccan.
Tharu . . . . .	61,363	U. P. and Bihar.
Tipara . . . . .	38,401	Bengal and Bengal (States).
Toda . . . . .	630	Madras.
Turi . . . . .	71,840	Bihar and W. I. States.
Ullatan . . . . .	5,634	Cochin and Travancore.
Valvi . . . . .	7,894	Bombay and Baroda.
Varli . . . . .	153,504	Bombay, Baroda and Gujarat.
Vasawa . . . . .	42,560	Bombay and Baroda.
Vetan . . . . .	11,667	Travancore.
Vettuvan . . . . .	2,367	Travancore.
Yanadi . . . . .	169	Hyderabad.
Yashkun . . . . .	21,886	Kashmir.

## EMIGRA-

## No. 13.—Number of Emigrants Embarked from Indian ports to various

Year.	FROM MADRAS PORTS.					Total.	FROM BOMBAY*	FROM KARACHI.		
	TO BRITISH COLONIES.			To Malaya.	To Other places.			To Iraq, Iran and Persian Gulf Ports.	To other places.	Total.
	South Africa.	Ceylon.	Straits Settlements.							
1	2	3	4	5	6	7	8	9	10	11
1939-40	13	5,503	—	3,269	154	8,939	1,236	55	477	532
1940-41	3	10,508	—	(a)2,581	48	13,140	1,229	18	369	387
1941-42	1	(b)6,695	—	3,265	35	9,996	1,853	7	331	338
1942-43	—	(c)11,256	—	—	—	11,256	2,142	11	135	146
1943-44	—	(d)20,281	—	—	—	20,281	1,841	9	174	183
1944-45	—	(e)18,156	—	—	—	18,156	2,527	2	239	241
1945-46	—	(e)20,125	—	—	—	20,125	1,970	19	295	314
1946-47	—	(l)17,264	—	(m)451	(n)36	(o)17,751	(p)2,047	—	—	—
1947-48	—	(r)15,289	—	(s)1,640	(t)117	17,046	(u)2,449	—	—	—
1948-49	—	(w)12,343	—	(x)1,005	(y)382	13,730	(z)3,179	—	—	—

\* Particulars regarding destination of emigrants not available.

(a) Excludes 57 children from Madras.

(b) " 4,098 non-emigrants and unassisted unskilled workers.

(c) " 11,531 " 820 " " "

(d) Includes 18,551 " 558 unskilled workers. "

(e) " 16,805 and 18,661 skilled and 629 and 621 unskilled workers in 1944-45 and 1945-46 respectively.

(f) Includes 4,086 emigrants from Tuticorin to Ceylon and 3 emigrants from Tuticorin to Singapore of whom details according to sex are not available.

(g) Includes 9,996 emigrants from Madras, Negapatam, Dhanuskodi and Tuticorin to Ceylon, Malaya etc., of whom details according to sex are not available.

(h) Includes 9,775 and 19,159 emigrants from Dhanuskodi (of these 34 in 1942-43 and 50 in 1943-44 were registered at Madras) and 1,481 and 1,122 emigrants from Tuticorin to Ceylon in 1942-43 and 1943-44 respectively of whom details according to sex are not available.

(i) Includes 17,434 and 19,282 emigrants from Dhanushkodi and 722 and 843 emigrants from Tuticorin in 1944-45 and 1945-46 respectively of whom details according to sex are not available.

(j) Excludes figures for Karachi which are not available.

(k) 62,596 Emigrants who returned to India at their own expense and 281 emigrants who were repatriated or assisted to return to India are included. Also includes 1,549 skilled emigrants who returned to Bombay.

NOTE.—Figures prior to 1946.47 relate to undivided India.



TION.

Colonies under the Indian Emigration Acts.

FROM CALCUTTA.			Grand Total.	Males.	Females.	Number of Emigrants who returned to India.	Year.
To Fiji.	To London.	Total.					
12	13	14	15	16	17	18	19
—	—	—	10,707	8,847	1,818	43,886	1939-40.
—	—	—	(f)14,756	10,349	318	25,410	1940-41.
—	—	—	(g)12,187	2,156	35	26,345	1941-42.
—	—	—	(h)13,544	2,244	44	46,699	1942-43.
—	—	—	(h)22,305	1,916	108	64,443	1943-44.
—	—	—	(i)20,933	2,676	101	(j)62,185	1944-45.
—	9	9	(i)22,422	2,217	80	80,219	1945-46.
356	1	357	19,799	19,247	552	(k)89,209	1946-47.
600	2	602	20,097	19,094	1,003	(q)53,900	1947-48.
816	4	820	17,729	16,405	1,324	(v)50,493	1948-49.

(Source :—Special returns furnished by Provincial Authorities.)

(l) 16,246 Males and 410 females. Includes 608 emigrants from Tuticorin to Ceylon of whom details according to sex are not available. Includes 16,170 skilled and 486 unskilled emigrants. Also includes 608 skilled workers.

(m) Skilled workers.

(n) All skilled workers ; and includes 18 to Burma (16 from Madras and 2 from Vizagapatam) 10 to Indo-china, 6 to Siam, 1 to Hongkong and 1 to Java, all these from Madras port.

(o) Excludes 7 who left India from the port of Madras.

(p) Out of 2,047, 1,939 are Males and the rest females.

(q) 48,237 Emigrants who returned to India at their own expense and 220 emigrants who were repatriated or assisted to return to India are included. Also includes 1,116 skilled emigrants who returned to Bombay.

(r) Includes 14,273 males, 717 Female skilled workers and 131 males and 168 female unskilled workers. Also includes 594 female skilled children and 81 female unskilled children.

(s) Skilled workers.

(t) All skilled workers ; and includes 71 to Burma, 27 to Borneo, 1 to Iraq, 1 to Java, etc.

(u) Out of 2,449, 2,356 are males and the rest are females.

(v) 48,548 emigrants who returned to India at their own expense and 140 emigrants were repatriated or assisted to return to India are included.

(w) Includes also 5 emigrants who died during the voyage. Includes 1,131 skilled emigrants who returned to Bombay.

(x) Skilled Workers.

(y) All skilled workers ; includes 347 to Burma, 12 to Indo-China, 9 to New Zealand, 3 to Java, 1 to U. K., 2 Borneo 7 to Philippine and 1 to Siam.

(z) Includes 3,078 males and 101 females.

## EMIGRA-

## No. 14.—Ports of Shipments and Provinces from

Year.	(g)MADRAS PORTS.			BOMBAY.				
	From Madras.	From other Provinces.	From Indian States, etc.	From Bombay.	Sind.	From the Punjab.	From other Provinces.	From Indian States, etc.
1	2	3	4	5	6	7	8	9
1939-40 . . . . .	8,343	636	270	587	28	362	229	30
1940-41* . . . . .	11,977	20	1,200	471	22	443	239	54
1941-42† . . . . .	(a)9,969	1	26	1,323	12	322	179	17
1942-43‡ . . . . .	(a)11,209	8	39	1,176	14	581	351	20
1943-44 . . . . .	(b)20,106	130	45	639	21	729	401	51
1944-45 . . . . .	18,057	44	55	787	38	948	672	82
1945-46 . . . . .	19,880	175	70	610	43	759	501	57
1946-47 . . . . .	(e)17,712	(f)9	35	634	103	720	493	97
1947-48 . . . . .	(h)16,524	(i)285	(j)237	945	47	240	1,113	104
1948-49 . . . . .	(k)13,636	(l)94	—	1,377	7	248	1,792	155

NOTE.— (i) Under the Indian Emigration Act VII of 1922, emigration from the Ports of Madras, Negapatam, Dhanushkodi and Tuticorin in Madras came under the control of the Act.

(ii) Figures prior to 1946-47 relate to undivided India.

(a) Includes emigrants recruited from the States of Cochin, Travancore and Pudukottah.

(b) Includes emigrants recruited from the States of Travancore, Kathiawar and Nepal.

(e) Includes 720 skilled emigrants and 15,933 skilled emigrants including dependants. 486 unskilled emigrants include about 50 persons from Native States.

(f) Includes skilled emigrants and emigrants recruited from the States of Travancore, Kathiawar and Pudukottah.

(g) Excludes 2 who left India for Burma from the port of Vizagapatam.

(h) Includes 29 unskilled emigrants and also 13,982 skilled emigrants including dependants from the port of Dhanushkodi.

(i) All Skilled emigrants.

(j) All Skilled emigrants.

(k) Includes figures relating to Madras Province and acceding States. Also includes 330 unskilled emigrants from the port of Dhanushkodi. The rest are skilled emigrants.

(l) All skilled emigrants.

\* Madras figures include 57 children to British Malaya.

† Madras figures exclude 4,098 non-emigrants and unassisted unskilled workers from Dhanushkodi to Ceylon.

‡ Madras figures exclude 11,531 non-emigrants and 820 unassisted unskilled workers from Dhanushkodi to Ceylon.

TION.

which the Emigrants were drawn.

KARACHI.					CALCUTTA.				Year.
From Sind.	From Bombay.	From the Punjab.	From other Provinces.	From Indian States, etc.	From the United Provinces.	From Bihar and Orissa.	From other Provinces.	From Indian States, etc.	
10	11	12	13	14	15	16	17	18	19
496	9	15	11	1	—	—	—	—	1939-40.
371	—	15	1	—	—	—	—	—	1940-41.
337	1	—	—	—	—	—	—	—	1941-42.
144	—	1	1	—	—	—	—	—	1942-43.
179	1	2	1	—	—	—	—	—	1943-44.
..	..	..	..	..	—	—	—	—	1944-45
301	—	10	2	1	—	—	—	—	1945-46.
—	—	—	—	—	—	—	—	—	1946-47.
—	—	—	—	—	—	—	—	—	1947-48.
—	—	—	—	—	—	—	—	—	1948-49.

(Source :—Special returns furnished by Provincial Authorities.)

## PASSENGERS BY UNBER

## No. 15.—Number of Passengers carried

	1940-41.	1941-42.	1942-43.	1943-44.	1944-45.
<b>LONG VOYAGES—</b>					
<b>To ports out of India—</b>					
From Bengal . . . . .	19,185	16,522	343	545	1,013
,, Bombay . . . . .	7,932	15,066	10,564	4,308	3,482
,, Madras . . . . .	—	—	—	—	—
<b>TOTAL</b> .	27,117	31,588	10,907	4,853	4,495
<b>To ports in India—</b>					
From Bengal . . . . .	—	—	—	—	—
,, Bombay . . . . .	—	—	—	—	—
,, Madras . . . . .	—	—	—	—	—
<b>TOTAL</b> .	—	—	—	—	—
<b>TOTAL, LONG VOYAGES</b> .	27,117	31,588	10,907	4,853	4,495
<b>SHORT VOYAGES—</b>					
<b>To ports within the Province—</b>					
From Bengal . . . . .	—	—	375	—	2
,, Bombay . . . . .	208,983	235,195	166,854	148,331	266,728
,, Madras . . . . .	4	40	—	—	—
<b>TOTAL</b> .	208,987	235,235	167,229	148,331	266,730
<b>To ports beyond the Province—</b>					
<b>(a) In India—</b>					
From Bengal . . . . .	3,280	3,114	722	—	1
,, Orissa . . . . .	—	—	—	—	—
,, Bombay . . . . .	—	—	—	—	—
,, Madras . . . . .	777	536	—	—	—
<b>TOTAL</b> .	4,057	3,650	722	—	1
<b>(b) Out of India—</b>					
From Bengal . . . . .	46,031	37,660	411	—	—
,, Orissa . . . . .	—	—	—	—	—
,, Bombay . . . . .	2,578	1,728	2,529	1,667	1,218
,, Madras . . . . .	151,999	166,798	147,272	238,125	275,774
<b>TOTAL</b> .	200,608	206,186	150,212	239,792	276,992
<b>TOTAL, TO PORTS BEYOND THE PROVINCE</b> .	204,665	209,836	150,934	239,792	276,993
<b>TOTAL, SHORT VOYAGES</b> .	413,652	445,071	318,163	388,123	543,723
<b>GRAND TOTAL, LONG AND SHORT VOYAGES.</b>	440,769	476,659	329,070	392,976	548,218

**THE PASSENGER SHIPS**

**in Unberthed Passenger Ships.**

1945-46.	1946-47.	1947-48.	1948-49.	
				<b>LONG VOYAGES—</b>
				<b>To ports out of India—</b>
1,018	2,437	4,266	8,107	From Bengal.
11,146	13,155	21,334	9,820	„ Bombay.
—	—	—	—	„ Madras.
12,164	15,592	25,600	17,927	<b>TOTAL.</b>
				<b>To ports in India—</b>
—	—	—	—	From Bengal.
—	—	—	—	„ Bombay.
—	—	—	—	„ Madras.
—	—	—	—	<b>TOTAL.</b>
12,164	15,592	25,600	17,927	<b>TOTAL, LONG VOYAGES.</b>
				<b>SHORT VOYAGES—</b>
				<b>To ports within the Province—</b>
—	—	—	—	From Bengal.
411,038	444,643	632,678	1,054,442	„ Bombay.
—	124	165	164	„ Madras.
411,038	444,767	632,843	1,054,606	<b>TOTAL.</b>
				<b>To ports beyond the Province—</b>
				(a) <i>In India—</i>
—	5,058	3,144	2,435	From Bengal.
1,043	9,672	11,795	13,291	„ Orissa.
228	12,131	14,940	23,617	„ Bombay.
1,271	26,861	29,879	39,343	„ Madras.
				<b>TOTAL.</b>
				(b) <i>Out of India—</i>
3,546	37,556	24,645	11,650	From Bengal.
3,794	4,842	6,935	103,196	„ Orissa.
323,486	304,833	290,791	235,242	„ Bombay.
330,826	347,231	322,371	350,088	„ Madras.
332,097	374,092	352,250	389,431	<b>TOTAL.</b>
743,135	818,859	985,093	1,444,037	<b>TOTAL, TO PORTS BEYOND THE PROVINCE.</b>
755,299	834,451	1,010,693	1,461,964	<b>TOTAL, SHORT VOYAGES.</b>
				<b>GRAND TOTAL, LONG AND SHORT VOYAGES.</b>

(Source :—*Mercantile Marine Department.*)

## PASSENGERS BY UNBERTHED PASSENGER SHIPS.

No. 16.—Number of Passengers carried on Long Voyage, with Ports of Departure and Destination.

Port of departure.	Port of destination.	NUMBER OF PASSENGERS.		
		1946-47.	1947-48.	1948-49.
	<b>To Ports out of India—</b>			
Calcutta . . . . .	Hongkong and Shanghai . . . . .	1,624	5,614	3,298
	Japan . . . . .	—	—	—
	Mauritius . . . . .	6	114	—
	Penang . . . . .	—	380	319
	Singapore . . . . .	264*	43	54
	Other ports . . . . .	650	815	4,436
	<b>TOTAL, BENGAL . . . . .</b>	<b>2,544</b>	<b>4,266</b>	<b>8,107</b>
Bombay . . . . .	Aden . . . . .	..	..	1,323
	Basra . . . . .	..	..	832
	Dar-es-Salaam . . . . .	..	..	1,480
	Durban . . . . .	..	..	2,305
	Jeddah . . . . .	..	..	109
	Lorenzo Marques . . . . .	..	..	629
	Mombasa . . . . .	..	..	1,169
	Mozambique . . . . .	..	..	145
	Mauritius . . . . .	..	..	—
	Zanzibar . . . . .	..	..	504
Other ports . . . . .	..	..	1,324	
	<b>TOTAL, BOMBAY . . . . .</b>	<b>13,155†</b>	<b>21,334†</b>	<b>9,820</b>
Madras . . . . .	Singapore . . . . .	—	—	—
	Saigon . . . . .	—	—	—
	Marseilles . . . . .	—	—	—
	Colombo . . . . .	—	—	—
	Other ports . . . . .	—	—	—
	<b>TOTAL, MADRAS . . . . .</b>	<b>—</b>	<b>—</b>	<b>—</b>
	<b>Total, to Ports out of India . . . . .</b>	<b>15,699</b>	<b>25,600</b>	<b>17,927</b>
	<b>To Ports in India—</b>			
Calcutta . . . . .		—	—	—
	<b>TOTAL, BENGAL . . . . .</b>	<b>—</b>	<b>—</b>	<b>—</b>
Bombay . . . . .		444,643	632,678	—
	<b>TOTAL, BOMBAY . . . . .</b>	<b>444,643</b>	<b>632,678</b>	<b>—</b>
Madras . . . . .		—	—	—
	<b>TOTAL, MADRAS . . . . .</b>	<b>—</b>	<b>—</b>	<b>—</b>
	<b>TOTAL, TO PORTS IN INDIA . . . . .</b>	<b>444,643</b>	<b>632,678</b>	<b>—</b>
	<b>GRAND TOTAL, LONG VOYAGES . . . . .</b>	<b>460,342</b>	<b>658,378</b>	<b>17,927</b>

Source :— Mercantile Marine Department.)

\* Includes 90 passengers to Singapore and Batavia combined.

† Details are not available.

N.B.—Figures for the ports of destination are not given separately.

**PASSENGERS BY UNBERTHED PASSENGER SHIPS.**

**No. 17.—Number of Passengers carried on Short Voyage within the Province, with Ports of Departure and Destination.**

Port of departure.	Port of destination.	NUMBER OF PASSENGERS.		
		1946-47.	1947-48.	1948-49.
	TOTAL BENGAL	—	—	—
Bombay	Achra . . . . .	..	..	4,448
	Adatra . . . . .	..	..	—
	Alibag . . . . .	..	..	—
	Batkal . . . . .	..	..	147
	Bedi Bunder . . . . .	..	..	—
	Bhavnagar . . . . .	..	..	123
	Boria . . . . .	..	..	2,112
	Cutch-Mandvi . . . . .	..	..	7,804
	Dabhol . . . . .	..	..	66,737
	Devgad . . . . .	..	..	33,809
	Diu . . . . .	..	..	1,245
	Dwarka . . . . .	..	..	24
	Honawar . . . . .	..	..	—
	Hareshwar . . . . .	..	..	—
	Harnai . . . . .	..	..	36,717
	Jaffrabad . . . . .	..	..	1,102
	Jaigad . . . . .	..	..	24,208
	Jaitapur and Moosa-Kazi . . . . .	..	..	32,094
	Janjira . . . . .	..	..	19,521
	Karachi . . . . .	..	..	—
	Karwar . . . . .	..	..	1,701
	Kumpta . . . . .	..	..	721
	Kundla . . . . .	..	..	—
	Malwan . . . . .	..	..	28,786
	Mangrol . . . . .	..	..	514
Marmagoa . . . . .	..	..	5,186	
Mohawa . . . . .	..	..	38	
Moondra . . . . .	..	..	—	
Navabunder . . . . .	..	..	2,258	

(Source : Mercantile Marine Department.)

## PASSENGERS BY UNBERTHED PASSENGER SHIPS.

No. 17.—Number of Passengers carried on Short Voyage within the Province, with Ports of Departure and Destination—*contd.*

Port of departure.	Port of destination.	NUMBER OF PASSENGERS.		
		1946-47.	1947-48.	1948-49.
Bombay— <i>contd.</i>	Nawalakhi . . . . .	..	..	—
	Okha . . . . .	..	..	—
	Palshet . . . . .	..	..	1,411
	Panjim (Goa) . . . . .	..	..	40,429
	Porebunder . . . . .	..	..	7
	Purngad . . . . .	..	..	3,840
	Ranpur . . . . .	..	..	1,529
	Ratnagiri . . . . .	..	..	60,630
	Rewadanda . . . . .	..	..	—
	Salav . . . . .	..	..	—
	Salaya . . . . .	..	..	—
	Shrivardhan . . . . .	..	..	16,646
	Tadri . . . . .	..	..	7
	Tiveri . . . . .	..	..	3,721
	Vengurla . . . . .	..	..	28,221
Verawal . . . . .	..	..	1,084	
Viziadroog . . . . .	..	..	29,361	
	TOTAL . . . . .	..	..	456,181
Achra . . . . .	Bombay and other ports . . . . .	..	..	9,067
Bhatkal . . . . .	Bombay and other ports . . . . .	..	..	151
Bedi Bunder . . . . .	Bombay and other ports . . . . .	..	..	—
Bhavnagar . . . . .	Bombay and other ports . . . . .	..	..	—
Boria . . . . .	Bombay and other ports . . . . .	..	..	3,330
Chiveli . . . . .	Dabhol and other ports . . . . .	..	..	2,616
Cutch-Mandvi . . . . .	Bombay and other ports . . . . .	..	..	4,655
Dabhol . . . . .	Bombay and other ports . . . . .	..	..	87,465



**PASSENGERS BY UNBERTHED PASSENGER SHIPS—*contd.***

**No. 17.—Number of Passengers carried on Short Voyage within the Province, with Ports of Departure and Destination—*contd.***

Port of departure.	Port of destination.	NUMBER OF PASSENGERS.		
		1946-47.	1947-48.	1948-49.
Devagad . . . . .	Bombay and other ports . . . . .	..	..	38,023
Dongar . . . . .	Ratnagiri and other ports . . . . .	..	..	152
Dhalvel . . . . .	Viziadroog . . . . .	..	..	237
Diu . . . . .	Bombay and other ports . . . . .	..	..	97
Dwarka . . . . .	Bombay and other ports . . . . .	..	..	—
Fungus . . . . .	Jaigad and other ports . . . . .	..	..	917
Gowalkote . . . . .	Dabhol and other ports . . . . .	..	..	9,721
Gangri . . . . .	Karool . . . . .	..	..	42,452
Harnai . . . . .	Bombay and other ports . . . . .	..	..	—
Hareshwar or Bankote . . . . .	Bombay and other ports . . . . .	..	..	—
Honawar . . . . .	Bombay and other ports . . . . .	..	..	—
Jaffrabad . . . . .	Bombay and other ports . . . . .	..	..	—
Jaigad . . . . .	Bombay and other ports . . . . .	..	..	31,018
Jamnagar . . . . .	Bombay and other ports . . . . .	..	..	268
Jambhari . . . . .	Dabhol and other ports . . . . .	..	..	1,166
Janjira . . . . .	Bombay and other ports . . . . .	..	..	19,814
Karbone . . . . .	Janjira . . . . .	..	..	2,669
Karool . . . . .	Dabhol and other ports . . . . .	..	..	3,926
Karwar . . . . .	Bombay and other ports . . . . .	..	..	522
Karachi . . . . .	Bombay and other ports . . . . .	..	..	—
Kharepatan . . . . .	Viziadroog and other ports . . . . .	..	..	402
Konkan . . . . .	Viziadroog and other ports . . . . .	..	..	138
Kumta . . . . .	Viziadroog and other ports . . . . .	..	..	209
Kundupore . . . . .	Viziadroog and other ports . . . . .	..	..	4
Kundla . . . . .	Viziadroog and other ports . . . . .	..	..	—
Kurdanda . . . . .	Jaigad and other ports . . . . .	..	..	560
Kurudarida . . . . .	Jaigad and other ports . . . . .	..	..	559
Maldoli . . . . .	Gawalkote . . . . .	..	..	—
Malpe . . . . .	Bombay and other ports . . . . .	..	..	458
Malwan . . . . .	Bombay and other ports . . . . .	..	..	42,580

PASSENGERS BY UNBERTHED PASSENGER SHIPS—*contd.*

No. 17.—Number of Passengers carried on Short Voyage within the Province, with Ports of Departure and Destination—*contd.*

Port of departure.	Port of destination.	NUMBER OF PASSENGERS.		
		1946-47.	1947-48.	1948-49.
Mobhar . . . . .	Jaigad and other ports . . . . .	..	..	232
Mutat . . . . .	Viziadroog and other ports . . . . .	..	..	792
Mancha . . . . .	Viziadroog and other ports . . . . .	..	..	761
Mangrole . . . . .	Bombay and other ports . . . . .	..	..	590
Marmagoa . . . . .	Bombay and other ports . . . . .	..	..	701
Mohawa-Mohawa . . . . .	Bombay and other ports . . . . .	..	..	—
Moosa-Kazi and Jaitapur . . . . .	Bombay and other ports . . . . .	..	..	32,210
Moondra . . . . .	Bombay and other ports . . . . .	..	..	—
Navabunder . . . . .	Bombay and other ports . . . . .	..	..	77
Okha . . . . .	Bombay and other ports . . . . .	..	..	487
Palshet . . . . .	Bombay and other ports . . . . .	..	..	2,152
Panhalji . . . . .	Dabhol and other ports . . . . .	..	..	2,143
Panjari . . . . .	Dabhol and other ports . . . . .	..	..	4,668
Panjim (Goa) . . . . .	Bombay and other ports . . . . .	..	..	37,179
Pomburla . . . . .	Viziadroog . . . . .	..	..	184
Porebunder . . . . .	Bombay and other ports . . . . .	..	..	674
Purngad . . . . .	Bombay and other ports . . . . .	..	..	4,880
Rai . . . . .	Jaigad and other ports . . . . .	..	..	644
Rajapur . . . . .	Moosa Kazi . . . . .	..	..	1,004
Ratnagiri . . . . .	Bombay and other ports . . . . .	..	..	75,659

**PASSENGERS BY UNBERTHED PASSENGER SHIPS—contd.**

**No. 17.—Number of Passengers carried on Short Voyage within the Province with Ports of Departure and Destination—contd.**

Port of departure.	Port of destination.	NUMBER OF PASSENGERS.		
		1946-47.	1947-48.	1948-49.
Ranpar . . . . .	Bombay and other ports . . . . .	..	..	9,609
Rewadanda . . . . .	Bombay and other ports . . . . .	..	..	97
Salaya . . . . .	Bombay and other ports . . . . .	..	..	—
Salav . . . . .	Bombay and other ports . . . . .	..	..	—
Sangemeshwar . . . . .	Jaigad and other ports . . . . .	..	..	11
Shrivardhan . . . . .	Bombay and other ports . . . . .	..	..	29,085
Tadri . . . . .	Bombay and other ports . . . . .	..	..	4
Tiveri . . . . .	Bombay and other ports . . . . .	..	..	6,615
Upla . . . . .	Viziadroog and other ports . . . . .	..	..	197
Vengurla . . . . .	Bombay and other ports . . . . .	..	..	36,647
Verawal . . . . .	Bombay and other ports . . . . .	..	..	681
Vesvi . . . . .	Jaigad and other ports . . . . .	..	..	—
Viziadroog . . . . .	Bombay and other ports . . . . .	..	..	36,806
Wagotna . . . . .	Ratnagiri and other ports . . . . .	..	..	1,241
Waliva . . . . .	Viziadroog and other ports . . . . .	..	..	55
	TOTAL, BOMBAY . . . . .	444,643*	632,678*	1,054,442
Calingapatam . . . . .	Vizagapatam . . . . .	—	—	—
Cuddalore . . . . .	Madras . . . . .	—	—	—
Cocanada . . . . .	Vizagapatam . . . . .	—	—	—
Calicut . . . . .	Mangalore . . . . .	—	—	—
” . . . . .	Bhatkal . . . . .	—	—	—
	TOTAL . . . . .	—	—	—
Cannanore . . . . .	Mangalore . . . . .	—	—	—
Gopalpur . . . . .	Cocanada, etc. . . . .	—	—	—
Nagapatam . . . . .	Madras . . . . .	—	—	45
Porto Novo . . . . .	” . . . . .	—	—	—
Kundapur . . . . .	Mangalore . . . . .	—	—	—
” . . . . .	Malpe . . . . .	—	—	—
	TOTAL . . . . .	—	—	45

\* Details are not available.

PASSENGERS BY UNBERTHED PASSENGER SHIPS—*contd.*

No. 17.—Number of Passengers carried on Short Voyage within the Province, with Ports of Departure and Destination—*concl'd.*

Port of departure.	Port of destination.	NUMBER OF PASSENGERS.		
		1946-47.	1947-48.	1948-49.
Malpe . . . . .	Kundapur . . . . .	—	—	—
	Mangalore . . . . .	124	36	—
	Cannanore . . . . .	—	—	—
	TOTAL . . . . .	124	36	—
Vizagapatam . . . . .	Baruva . . . . .	—	—	—
	Cocanada . . . . .	—	—	—
	TOTAL . . . . .	—	—	—
Mangalore . . . . .	Tellichery . . . . .	—	—	—
	Kundapur . . . . .	—	—	—
	Malpe . . . . .	—	129	119
	Calicut . . . . .	—	—	—
	Moolky . . . . .	—	—	—
TOTAL . . . . .	—	129	119	
Moo'ky . . . . .	Malpe . . . . .	—	—	—
	Kundapur . . . . .	—	—	—
	TOTAL . . . . .	—	—	—
	TOTAL, MADRAS . . . . .	124	165	164
	Total, to Ports within the Province . . . . .	444,767	632,843	1,054,606

**PASSENGERS BY UNBERTHED PASSENGER SHIPS—contd.**

**No. 18.—Number of Passengers carried on Short Voyage beyond the Province to Ports in India, with Ports of Departure and Destination.**

Port of departure.	Port of destination.	NUMBER OF PASSENGERS.		
		1946-47.	1947-48.	1948-49.
Calcutta . . . . .	Chandbally . . . . .	—	—	29
” . . . . .	Port Blair . . . . .	5,058	3,144	2,405
” . . . . .	Other ports . . . . .	—	—	—
	TOTAL . . . . .	5,058	3,144	2,435
	TOTAL, BENGAL . . . . .	5,058	3,144	2,435
Chandbally . . . . .	Calcutta . . . . .	—	—	—
Gopalpur . . . . .	Vizagapatam . . . . .	—	—	—
” . . . . .	Cocoanada . . . . .	—	—	—
	TOTAL, ORISSA . . . . .	—	—	—
Bombay . . . . .	Cannanore . . . . .	..	..	—
” . . . . .	Cochin . . . . .	..	..	32
” . . . . .	Calicut . . . . .	..	..	—
” . . . . .	Kaundapur . . . . .	..	..	23
” . . . . .	Malpe . . . . .	..	..	6,620
” . . . . .	Mangalore . . . . .	..	..	6,616
” . . . . .	Moolky . . . . .	..	..	—
” . . . . .	Tellicherry . . . . .	..	..	—
	TOTAL, BOMBAY . . . . .	9,672*	11,795*	13,291
Cannanore . . . . .	Marmagao . . . . .	—	—	—
Calicut . . . . .	Bombay . . . . .	—	—	—
” . . . . .	Karwar . . . . .	—	—	—
” . . . . .	Marmagao . . . . .	—	—	—
	TOTAL . . . . .	—	—	—

Source : Mercantile Marine Department.

\* Details are not available.

PASSENGERS BY UNBERTHED PASSENGER SHIPS—*contd.*

No. 18.—Number of Passengers carried on Short Voyage beyond the Province to Ports in India, Pith Ports of Departure and Destination—*contd.*

Port of departure.	Port of destination.	NUMBER OF PASSENGERS.		
		1946-47.	1947-48.	1948-49.
Cannanore . . . . .	Bombay . . . . .	—	—	—
Kundapur . . . . .	Bhatkal . . . . .	—	—	—
" . . . . .	Bombay . . . . .	—	—	—
" . . . . .	Honawar . . . . .	—	—	—
" . . . . .	Karwar . . . . .	—	—	—
" . . . . .	Kumpta . . . . .	—	—	—
" . . . . .	Marmagao . . . . .	—	—	—
" . . . . .	Tadri . . . . .	—	—	—
" . . . . .	Vingorla . . . . .	—	—	—
	TOTAL . . . . .	—	—	—
Madras . . . . .	Karachi . . . . .	—	—	—
" . . . . .	Port Blair . . . . .	1,238	1,479	2,357
" . . . . .	Calcutta . . . . .	—	—	—
	TOTAL . . . . .	1,238	1,479	2,357
Malpe . . . . .	Bhatkal . . . . .	—	—	—
" . . . . .	Bombay . . . . .	5,654	7,002	13,181
" . . . . .	Goa . . . . .	—	—	—
" . . . . .	Honawar . . . . .	—	—	—
" . . . . .	Karwar . . . . .	—	—	—
" . . . . .	Kumpta . . . . .	—	—	—
" . . . . .	Marmagao . . . . .	—	—	—
" . . . . .	Tadri . . . . .	—	—	—
" . . . . .	Vingorla . . . . .	—	—	—
	TOTAL . . . . .	5,654	7,002	13,181
Moolki . . . . .	Bombay . . . . .	—	—	—
" . . . . .	Other ports . . . . .	—	—	—
	TOTAL . . . . .	—	—	—

**PASSENGERS BY UNBERTHED PASSENGER SHIPS—contd.**

**No. 18.—Number of Passengers carried on Short Voyage beyond the Province to Ports in India, with Ports of Departure and Destination—concl'd.**

Port of departure.	Port of destination.	NUMBER OF PASSENGERS.		
		1946-47.	1947-48.	1948-49.
Cochin . . . . .	Bombay . . . . .	—	—	174
	TOTAL.	—	—	174
Mangalore . . . . .	Achra . . . . .	—	—	—
	Bhatkal . . . . .	—	—	167
	Bombay . . . . .	5,239	6,459	7,301
	Goa . . . . .	—	—	—
	Honawar . . . . .	—	—	—
	Karwar . . . . .	—	—	162
	Kumpta . . . . .	—	—	60
	Tadri . . . . .	—	—	2
	Vingorla . . . . .	—	—	—
	Marmagao . . . . .	—	—	201
Cankona . . . . .	—	—	12	
	TOTAL	5,239	6,459	1,305
Tellicherry . . . . .	Bombay . . . . .	—	—	—
	TOTAL, MADRAS	12,131	14,940	23,617
	Total, to Ports in India.	26,861	29,879	39,343

**No. 19.—Number of Passengers carried on Short Voyage beyond the Province to Ports out of India, with Ports of Departure and Destination.**

Port of departure.	Port of destination.	NUMBER OF PASSENGERS.		
		1946-47.	1947-48.	1948-49.
Calcutta . . . . .	Rangoon . . . . .	37,556	24,645	11,650
	TOTAL	37,556	24,645	11,650
	TOTAL, BENGAL	37,556	24,645	11,650

Source : Mercantile Marine Department.

PASSENGERS BY UNBERTHED PASSENGER SHIPS—*concl'd.*No. 19.—Number of Passengers carried on Short Voyage beyond the Province to Ports out of India, with Ports of Departure and Destination—*cont'd.*

Port of departure.	Port of destination.	NUMBER OF PASSENGERS.		
		1946-47.	1947-48.	1948-49.
Bombay . . . . .	Bahrein . . . . .	..	..	..
" . . . . .	Bandar Abbas . . . . .	..	..	..
" . . . . .	Bushire . . . . .	..	..	..
" . . . . .	Busreh . . . . .	..	..	..
" . . . . .	Charbar . . . . .	..	..	..
" . . . . .	Dubai . . . . .	..	..	..
" . . . . .	Gwador . . . . .	..	..	..
" . . . . .	Henjam . . . . .	..	..	..
" . . . . .	Jask . . . . .	..	..	..
" . . . . .	Khorramshahr . . . . .	..	..	..
" . . . . .	Koweit . . . . .	..	..	..
" . . . . .	Linga . . . . .	..	..	..
" . . . . .	Mahomera . . . . .	..	..	..
" . . . . .	Muscat . . . . .	..	..	..
" . . . . .	Ormara . . . . .	..	..	..
" . . . . .	Pasui . . . . .	..	..	..
" . . . . .	Sharja . . . . .	..	..	..
	TOTAL, BOMBAY	4,842*	6,935*	103,196
Baruva . . . . .	Rangoon . . . . .	—	—	—
Calingapatam . . . . .	" . . . . .	—	—	—
Cocanada . . . . .	" . . . . .	—	—	—
Cuddalore . . . . .	Straits Settlements . . . . .	—	—	—
Dhanushkodi . . . . .	Talaimannar . . . . .	231,237	199,648	182,213
Madras . . . . .	Straits Settlements . . . . .	9,794	21,606	12,369
Madras . . . . .	Rangoon, etc. . . . .	24,583	18,252	9,467
Negapatam . . . . .	Straits Settlements . . . . .	856	19,347	9,288
Porto Novo . . . . .	" " . . . . .	—	—	—
Tuticorin . . . . .	Colombo . . . . .	16,676	20,188	15,620
Vizagapatam . . . . .	Rangoon . . . . .	21,687	11,750	5,728
Madras . . . . .	Penang . . . . .	—	—	557
	TOTAL, MADRAS	304,833	290,791	235,242
	Total, to Ports out of India	347,231	322,371	350,088

\*Details are not available.



## VITAL STATISTICS.

## No. 20.—Abstract Statement of Births and Deaths in India and Ratio of Deaths according to Sex, Town or Country, Cause and Season.

	1940.	1941.	1942.	1943.	1944.	1945.	1946.	1947.
Population in which births and deaths were registered.	290,067,572	293,930,821	297,793,530	300,640,554	302,897,956	306,761,205	271,168,229	240,510,879
Number of Births—								
Male . . . . .	4,837,526	4,909,508	4,550,821	4,066,947	4,041,289	4,392,151	4,007,006	2,985,863
Female . . . . .	4,446,306	4,516,163	4,163,734	3,708,946	3,666,906	3,982,313	3,647,320	2,722,863
TOTAL . . . . .	9,283,832	9,425,671	8,714,555	7,775,893	7,708,195	8,374,464	7,654,326	6,404,188
Ratio of births per mille.	32.0	32.1	29.3	25.9	25.4	27.3	28.3	26.6
Ratio per cent. of Male to Female births.	109	109	109	110	110	110	110	110
Number of deaths—								
Male . . . . .	3,206,111	3,349,612	3,312,518	3,757,550	3,843,130	3,475,613	2,622,305	2,478,894
Female . . . . .	2,916,345	3,063,430	3,023,795	3,351,236	3,464,001	3,133,113	2,333,515	2,258,604
TOTAL . . . . .	6,122,456	6,413,042	6,336,313	7,108,786	7,307,131	6,608,726	4,955,820	4,737,498
Ratio of deaths per mille—								
Male . . . . .	21.4	22.0	21.5	24.2	24.5	21.9	18.7	..
Female . . . . .	20.8	21.6	21.0	23.1	23.7	21.2	17.8	..
TOTAL . . . . .	21.1	21.8	21.3	23.6	24.1	21.5	18.3	..

Source : Director General of Health Services.

VITAL STATISTICS—*contd.*No. 20.—Abstract Statement of Births and Deaths in India and Ratio of Deaths according to Sex, Town or Country, Cause and Season—*contd.*

	1940.	1941.	1942.	1943.	1944.	1945.	1946.	1947.
Ratio of deaths per mille—								
(a) in towns .	20·8	21·2	20·1	22·8	23·4	21·1	18·6	23·5
(b) in rural districts	21·2	21·9	21·5	23·8	24·2	21·6	18·2	19·1
(c) according to cause :—								
Cholera . .	0·3	0·8	0·7	1·5	1·0	0·9	0·6	0·4
Small-pox .	0·3	0·2	0·1	0·2	0·7	0·4	0·2	0·1
Plague . .	0·07	0·04	0·04	0·05	0·07	0·09	0·1	0·3
Fevers . .	12·3	12·6	12·7	13·8	14·4	12·5	10·4	10·8
Dysentery and diarrhoea.	0·8	0·9	0·9	1·0	0·9	0·8	0·6	0·8
Respiratory diseases.	1·6	1·6	1·5	1·5	1·6	1·5	1·4	1·5
(d) according to season—								
Spring and Summer—								
February .	18	18	17	19	23	19	17	17
March . .	19	20	17	18	23	21	18	18
April . .	20	21	18	18	23	21	18	18
May . .	21	23	20	19	25	23	19	20
June . .	20	21	20	19	23	23	17	20
July . .	20	23	18	22	22	21	17	20
Autumn and Winter—								
August . .	21	22	20	23	23	22	17	21
September .	22	21	22	24	23	22	18	22
October . .	22	23	28	30	25	21	18	21
November .	23	24	27	34	26	21	19	20
December .	26	24	27	36	26	22	20	20
January . .	22	22	21	22	28	23	20	19

VITAL STATISTICS—*contd.*

No. 21.—Ratio to Population of Deaths in Towns and Rural Circles in India.

Province.		RATIO OF DEATHS PER 1,000 OF POPULATION.				
		Rural.	Urban.	Total.	Males.	Females.
Madras	1940	22.4	22.8	22.5	23.0	22.1
	1941	23.0	23.2	23.0	23.4	22.7
	1942	22.7	21.6	22.5	22.9	22.0
	1943	25.1	26.2	25.2	25.6	24.9
	1944	25.1	26.7	25.4	25.6	25.2
	1945	22.1	23.1	22.2	22.5	22.0
	1946	18.6	20.3	18.9	19.3	18.5
	1947	19.9	22.7	20.4	20.6	20.1
Bombay	1940	24.7	23.2	24.3	24.1	24.5
	1941	26.6	23.7	25.8	25.5	26.1
	1942	25.3	21.5	24.4	24.3	24.4
	1943	23.4	23.3	23.4	23.5	23.3
	1944	25.8	24.9	25.6	25.5	25.6
	1945	26.9	25.3	26.5	26.3	26.8
	1946	23.0	23.4	23.1	23.0	23.3
	1947	26.0	24.2	25.5	25.3	25.8
Sind	1940	10.2	19.2	11.9	12.0	11.8
	1941	11.8	19.0	13.2	13.6	12.7
	1942	9.4	19.3	11.3	11.6	11.0
	1943	9.4	19.1	11.4	11.8	10.9
	1944	8.7	22.9	11.5	11.7	11.3
	1945	7.6	17.9	9.7	10.2	9.0
	1946	6.4	17.5	8.7	9.0	8.3

Source : Directed General of Health Services

VITAL STATISTICS—*contd.*No. 21.—Ratio to Population of Deaths in Towns and Rural Circles in India—*contd.*

Province.		RATIO OF DEATHS PER 1,000 OF POPULATION.				
		Rural.	Urban.	Total.	Males.	Females.
Bengal	1940	19.3	13.2	18.7	18.5	19.0
	1941	20.2	13.9	19.6	19.4	19.9
	1942	20.8	11.1	19.9	19.6	20.2
	1943	32.1	21.8	31.1	31.4	30.7
	1944	28.9	20.8	28.1	27.9	28.4
	1945	20.3	15.1	19.8	19.6	20.1
	1946	19.4	12.2	17.7	16.9	18.7
	1947(a)	15.4	37.5	17.3	16.5	18.3
United Provinces	1940	18.4	24.5	19.3	19.9	18.6
	1941	18.6	25.4	19.3	19.9	18.6
	1942	17.5	25.0	18.5	19.0	17.9
	1943	18.3	25.2	19.2	19.9	18.5
	1944	17.8	25.3	18.7	19.7	17.7
	1945	18.2	24.1	19.0	19.8	18.0
	1946	14.9	20.8	15.7	16.4	14.9
	1947	15.5	23.8	16.7	17.3	16.0
Punjab	1940	24.2	19.0	23.5	22.9	24.1
	1941	25.6	19.5	24.7	24.1	25.4
	1942	29.6	21.0	28.3	27.4	29.4
	1943	25.7	20.4	25.0	24.9	25.1
	1944	26.1	20.8	25.3	25.2	25.4
	1945	20.0	16.6	19.5	19.4	19.6
	1946	18.3	16.7	18.0	18.0	18.1
	1947(a)	19.3	18.9	19.2	19.0	19.4
Bihar	1940	20.4	10.8	20.0	21.1	18.8
	1941	20.0	9.3	19.5	20.6	18.5
	1942	15.8	7.8	15.4	16.6	14.3
	1943	16.4	7.2	15.9	17.1	14.8
	1944	[23.0	10.3	22.5	24.0	20.9
	1945	21.7	10.4	21.2	22.9	19.4
	1946	18.0	11.8	17.7	19.1	16.3
	1947	15.8	13.1	15.7	16.8	14.3

(a) Figures relate to West Bengal and East Punjab respectively.

VITAL STATISTICS—*contd.*

No. 21.—Ratio to Population of Deaths in Towns and Rural Circles in India—*contd.*

Province.		RATIO OF DEATHS PER 1,000 OF POPULATION.				
		Rural.	Urban.	Total.	Males.	Females.
Orissā	1940	23.7	16.9	23.4	24.4	22.4
	1941	28.7	20.3	28.4	29.5	27.3
	1942	26.2	16.1	25.7	26.8	24.8
	1943	31.1	23.0	30.7	32.3	29.2
	1944	31.4	21.3	31.0	32.3	29.7
	1945	28.9	19.3	28.4	29.8	27.1
	1946	24.6	16.0	24.2	25.6	22.9
Central Provinces and Berar	1947	28.4	17.3	28.0	29.5	26.6
	1940	30.4	29.3	30.3	31.9	28.6
	1941	32.4	29.1	32.2	33.3	30.7
	1942	33.8	30.0	33.8	34.7	32.0
	1943	27.8	25.8	27.6	29.2	25.9
	1944	30.7	26.8	30.0	31.4	28.6
	1945	40.0	33.4	39.1	40.4	37.9
Assam	1946	27.7	22.0	26.9	28.4	25.4
	1947	34.3	29.6	33.7	35.2	32.1
	1940	16.0	13.8	16.0	15.8	16.1
	1941	16.8	14.2	16.8	16.5	16.7
	1942	15.4	14.0	15.4	15.4	15.4
	1943	16.4	15.1	16.3	16.4	16.3
	1944	17.1	18.1	17.1	17.1	17.1
North-West Frontier Province	1945	13.6	10.9	13.6	13.4	13.8
	1946	11.4	9.6	11.4	11.3	11.5
	1947	8.6	8.1	8.6	8.4	8.8
	1940	18.7	11.2	17.4	17.3	17.4
	1941	22.1	12.9	20.4	20.5	20.4
	1942	17.2	10.6	16.0	16.2	15.8
	1943	16.6	9.9	15.3	15.6	15.1
	1944	15.0	9.3	14.0	14.1	13.8
	1945	11.8	8.1	11.1	11.4	10.8
	1946	11.8	8.4	11.2	11.2	11.2

VITAL STATISTICS—*contd.*No. 21.—Ratio to Population of Deaths in Towns and Rural Circles in India—*concl'd.*

Province.		RATIO OF DEATHS PER 1,000 OF POPULATION.				
		Rural.	Urban.	Total.	Males.	Females.
Ajmer-Merwara . . . . .	1940 .	44.5	38.2	42.2	41.5	42.9
	1941 .	21.4	28.7	24.1	23.8	24.3
	1942 .	23.6	32.3	26.8	26.2	27.6
	1943 .	22.5	29.0	24.9	24.6	25.2
	1944 .	24.6	33.0	27.7	27.6	27.9
	1945 .	24.8	23.2	24.2	24.5	24.0
	1946 .	18.8	22.8	20.3	19.9	20.8
Coorg . . . . .	1940 .	19.2	38.3	20.5	20.6	20.4
	1941 .	20.9	49.4	22.8	23.0	22.6
	1942 .	20.1	59.6	22.8	22.8	22.7
	1943 .	17.5	59.7	20.3	21.2	19.3
	1944 .	18.2	52.0	20.5	21.1	19.8
	1945 .	16.3	50.1	18.6	19.1	17.9
	1946 .	14.0	34.6	15.4	15.5	15.3
Delhi . . . . .	1940 .	24.4	18.0	19.7	17.4	22.9
	1941 .	23.7	19.9	20.9	18.3	24.6
	1942 .	33.1	18.5	22.3	19.5	26.2
	1943 .	25.9	22.0	23.0	20.2	26.9
	1944 .	25.8	22.2	23.1	20.3	27.1
	1945 .	19.7	17.1	17.8	15.6	20.8
	1946 .	15.2	15.8	15.6	13.9	18.1
TOTAL	1940 .	21.2	20.8	21.1	21.4	20.8
	1941 .	21.9	21.2	21.8	22.0	21.6
	1942 .	21.5	20.1	21.3	21.5	21.0
	1943 .	23.8	22.8	23.6	24.2	23.1
	1944 .	24.2	23.4	24.1	24.5	23.7
	1945 .	21.6	21.7	21.5	21.9	21.2
	1946 .	18.2	18.6	18.3	18.7	17.8
1947 .	19.1	23.5	19.7	20.2	19.4	

NOTE.—Figures prior to 1947 relate to undivided India.

VITAL STATISTICS—*contd.*

No. 22.—Ratio of Births per 1,000 of Population and Excess of Births over Deaths or Deaths over Births in India.

Province.		Number of males born to every 100 females born.	Excess of births over deaths (+) or deaths over births (—) in each 1,000 of Population.	Ratio of births per 1,000 of Population.
Madras . . . . .	1940 . . . . .	104	+12.4	34.9
	1941 . . . . .	104	+11.8	34.8
	1942 . . . . .	105	+11.3	33.8
	1943 . . . . .	105	+5.9	31.1
	1944 . . . . .	106	+4.0	29.4
	1945 . . . . .	106	+7.2	29.4
	1946 . . . . .	105	+12.8	31.7
	1947 . . . . .	105	+12.8	33.2
Bombay . . . . .	1940 . . . . .	106	+12.3	36.6
	1941 . . . . .	106	+10.7	36.5
	1942 . . . . .	107	+9.8	34.2
	1943 . . . . .	107	+9.8	33.2
	1944 . . . . .	107	+8.5	34.1
	1945 . . . . .	107	+7.3	33.8
	1946 . . . . .	107	+10.2	33.3
	1947 . . . . .	107	+8.0	33.6
Bengal . . . . .	1940 . . . . .	108	+9.6	28.3
	1941 . . . . .	108	+6.8	26.4
	1942 . . . . .	109	+3.7	23.6
	1943 . . . . .	109	—12.4	18.7
	1944 . . . . .	111	—12.5	15.6
	1945 . . . . .	111	+1.0	20.8
	1946 . . . . .	108	+4.7	22.4
	1947(a) . . . . .	108	+1.8	19.2

(a) Figures relate to West Bengal.

Source : Director General of Health Services.

VITAL STATISTICS—*contd.*No. 22.—Ratio of Births per 1,000 of Population and Excess of Births over Deaths or Deaths over Births in India—*contd.*

Province.		Number of males born to every 100 females born.	Excess of births over deaths (+) or deaths over births (—) in each 1,000 of Population.	Ratio of births per 1,000 of Population.
United Provinces	1940 . . . . .	115	+10.9	30.2
	1941 . . . . .	114	+12.8	32.1
	1942 . . . . .	114	+10.0	28.5
	1943 . . . . .	116	+5.5	24.7
	1944 . . . . .	116	+6.4	25.1
	1945 . . . . .	116	+8.3	27.3
	1946 . . . . .	116	+9.2	24.9
	1947 . . . . .	118	+6.6	23.3
Punjab . . . . .	1940 . . . . .	112	+16.7	40.2
	1941 . . . . .	112	+14.8	39.5
	1942 . . . . .	114	+8.4	36.7
	1943 . . . . .	115	+7.4	32.4
	1944 . . . . .	115	+11.5	36.8
	1945 . . . . .	114	+16.7	36.2
	1946 . . . . .	114	+19.7	37.7
	1947(a) . . . . .	..	+13.6	32.8
Sind . . . . .	1940 . . . . .	125	+6.4	18.3
	1941 . . . . .	122	+3.1	16.3
	1942 . . . . .	125	+5.4	16.7
	1943 . . . . .	126	+3.3	14.7
	1944 . . . . .	125	+3.0	14.5
	1945 . . . . .	125	+3.9	13.6
	1946 . . . . .	121	+9.3	18.0

(a) Figures relate to East Punjab.



VITAL STATISTICS.

No. 22.—Ratio of Births per 1,000 of Population and Excess of Births over Deaths or Deaths over Births in India—*contd.*

Province.		Number of males born to every 100 females born.	Excess of births over deaths (+) or deaths over births (—) in each 1,000 of Population.	Ratio of births per 1,000 of Population.
Bihar	1940	106	+7.9	27.9
	1941	106	+9.3	28.8
	1942	107	+8.8	24.2
	1943	107	+4.4	20.3
	1944	107	—1.7	20.8
	1945	107	+2.3	23.5
	1946	108	+4.6	22.3
	1947	..	+2.9	18.6
Orissa	1940	106	+10.5	33.9
	1941	106	+2.8	31.2
	1942	107	+6.2	31.9
	1943	106	+0.4	31.1
	1944	107	—5.3	25.7
	1945	107	—0.5	27.9
	1946	107	+3.8	28.0
	1947	106	—0.2	27.8
Central Provinces and Berar	1940	106	+7.2	37.5
	1941	106	+10.3	42.5
	1942	106	+5.5	39.3
	1943	106	+9.3	36.9
	1944	106	+7.8	37.8
	1945	106	+0.1	39.2
	1946	106	+9.9	36.8
	1947	106	+1.3	34.9

## VITAL STATISTICS.

No. 22.—Ratio of Births per 1,000 of Population and Excess of Births over Deaths or Deaths over Births in India—*contd.*

Province.		Number of males born to every 100 females born.	Excess of births over deaths (+) or deaths over births (—) in each 1,000 of Population.	Ratio of births per 1,000 of Population.
Assam	1940	108	+10.2	26.2
	1941	107	+9.9	26.7
	1942	107	+6.1	21.5
	1943	107	+2.8	19.1
	1944	110	—0.1	17.0
	1945	104	+3.4	17.0
	1946	107	+6.8	18.2
	1947	109	+7.0	15.6
North-West Frontier Province	1940	134	+6.6	24.0
	1941	135	+0.6	21.0
	1942	134	+1.4	17.4
	1943	136	+1.6	16.9
	1944	136	+3.1	17.1
	1945	138	+5.6	16.7
	1946	134	+7.0	18.2
Ajmer-Merwara	1940	117	—13.8	28.4
	1941	115	+6.0	30.1
	1942	116	+7.3	34.1
	1943	117	+0.2	25.1
	1944	119	+0.7	28.4
	1945	119	+5.1	29.3
	1946	116	+12.4	32.7
1947	115	+12.7	33.9	

VITAL STATISTICS.

No. 22.—Radio of Births per 1,000 of Population and Excess of Births over Deaths or Deaths over Births in India—concl'd.

Province.		Number of males born to every 100 females born.	Excess of births over deaths (+) or deaths over births (—) in each 1,000 of Population.	Ratio of births per 1,000 of Population.
Coorg	1940	105	+1.8	22.3
	1941	113	+0.1	22.9
	1942	112	-3.3	19.5
	1943	118	-1.4	18.9
	1944	110	-2.2	18.3
	1945	113	-0.2	18.4
	1946	115	+3.4	18.8
	1947	114	+3.0	17.8
Delhi	1940	108	+18.0	37.7
	1941	107	+19.2	40.1
	1942	110	+15.2	37.5
	1943	109	+11.3	34.3
	1944	107	+13.9	37.0
	1945	110	+21.6	39.4
	1946	110	+21.6	37.2
	1947		+14.5	29.8
TOTAL	1940	109	+10.9	32.0
	1941	109	+10.3	32.1
	1942	109	+8.0	29.3
	1943	110	+2.3	25.9
	1944	110	+1.3	25.4
	1945	110	+5.8	27.3
	1946	110	+10.0	28.3
	1947	110	+6.9	26.6

Note :—Figures prior to 1947 relate to Undivided India.

## VITAL STATISTICS.

No. 23.—Ratio of Deaths per 1,000 of Population according to Cause.

Province.	Year.	RATIO PER 1,000 OF POPULATION.							
		Cholera.	Smallpox.	Plague.	Fevers.	Dysentery and Diarrhoea.	Respiratory Diseases.	All other causes.	Total.
Madras	1940	0.1	0.09	0.02	6.2	1.8	2.0	12.3	22.5
	1941	0.2	0.06	0.04	6.1	2.0	2.1	12.6	23.0
	1942	1.1	0.07	0.01	5.8	1.8	1.9	11.9	22.5
	1943	2.3	0.2	0.1	6.0	1.9	2.1	12.7	25.2
	1944	0.4	0.4	0.03	6.8	1.9	2.2	13.7	25.4
	1945	0.2	0.4	0.03	5.9	1.5	1.9	12.3	22.3
	1946	0.01	0.2	0.04	4.8	1.2	1.8	10.8	18.9
	1947	0.2	0.05	0.05	5.0	1.5	1.9	11.6	20.4
Bombay	1940	0.03	0.5	0.3	8.4	1.1	5.0	9.0	24.3
	1941	0.8	0.2	0.3	8.7	1.3	5.0	9.6	25.8
	1942	0.5	0.1	0.03	8.9	1.2	4.8	8.7	24.4
	1943	0.5	0.2	0.03	8.4	1.0	4.7	8.6	23.4
	1944	0.08	0.3	0.1	9.9	1.0	5.0	9.2	25.6
	1945	1.1	0.2	0.5	9.1	0.9	4.8	9.8	26.5
	1946	0.01	0.4	0.2	8.3	0.9	4.2	9.2	23.1
	1947	0.4	0.1	0.1	9.1	1.1	4.8	9.9	25.5
Bengal	1940	0.4	0.09	—	12.1	0.8	1.4	3.9	18.7
	1941	1.0	0.2	—	12.1	0.9	1.4	3.9	19.6
	1942	1.3	0.08	—	12.7	0.9	1.2	3.8	20.0
	1943	3.5	0.4	—	18.6	1.5	1.3	5.8	31.1
	1944	0.8	2.3	—	18.5	1.1	1.4	4.1	28.1
	1945	0.5	0.6	—	12.9	0.7	1.3	3.8	19.8
	1946	0.4	0.2	—	9.6	0.9	1.6	4.9	17.7
	1947(a)	0.5	0.1	—	9.2	1.0	1.7	4.8	17.3

Source :— Director General of Health Services.

(a). Figures relate to West Bengal.

VITAL STATISTICS.

No. 23.—Ratio of Deaths per 1,000 of Population according to Cause—*contd.*

Province.	Year.	RATIO PER 1,000 OF POPULATION.							
		Cholera.	Smallpox.	Plague.	Fever.	Dysentery and Diarrhoea.	Respiratory Diseases.	All other causes.	Total.
United Provinces	1940	0.5	0.3	0.2	14.9	0.3	0.7	2.4	19.3
	1941	0.9	0.2	0.07	14.5	0.3	0.8	2.4	19.3
	1942	0.1	0.08	0.2	14.9	0.3	0.7	2.2	18.5
	1943	0.5	0.1	0.1	15.6	0.3	0.7	1.9	19.2
	1944	0.7	0.2	0.3	14.8	0.3	0.7	1.8	18.7
	1945	1.3	0.4	0.2	14.1	0.3	0.7	1.9	18.9
	1946	0.9	0.1	0.3	11.9	0.3	0.6	1.7	15.7
	1947	0.4	0.1	0.9	12.6	0.3	0.7	1.7	16.7
Punjab	1940	0.01	0.1	—	16.9	0.5	2.4	3.6	23.5
	1941	0.04	0.05	—	18.5	0.5	2.2	3.4	24.7
	1942	—	0.03	—	22.4	0.6	1.9	3.3	28.3
	1943	0.03	0.03	—	19.7	0.4	2.1	2.8	25.0
	1944	0.08	0.07	—	19.7	0.3	2.2	2.8	25.2
	1945	0.04	0.06	—	14.4	0.3	1.8	2.8	19.5
	1946	0.02	0.1	0.01	13.1	0.3	1.8	2.8	18.0
	1947(a)	0.1	0.1	0.1	13.0	0.4	2.2	3.1	19.2
Sind	1940	0.05	0.2	—	6.5	0.3	2.1	2.8	11.9
	1941	0.7	0.05	—	7.9	0.3	2.0	2.3	13.2
	1942	—	0.03	—	6.4	0.2	2.1	2.5	11.3
	1943	—	0.08	—	6.9	0.3	2.1	2.1	11.4
	1944	0.05	0.2	—	6.8	0.3	2.0	2.2	11.5
	1945	0.03	0.02	—	5.8	0.2	1.8	1.8	9.7
	1946	0.007	0.1	—	4.9	0.1	1.6	1.9	8.7
Bihar	1940	0.5	0.5	0.03	15.9	0.08	0.08	2.9	20.0
	1941	1.4	0.4	—	14.8	0.09	0.07	2.8	19.5
	1942	0.7	0.1	—	12.2	0.08	0.05	2.3	15.4
	1943	1.4	0.08	0.01	12.4	0.08	0.05	1.9	16.0
	1944	4.0	0.3	0.02	15.8	0.1	0.07	2.1	22.5
	1945	1.8	0.6	0.04	16.3	0.1	0.08	2.2	21.2
	1946	1.3	0.2	0.2	13.9	0.09	0.08	2.0	17.7
1947	0.9	0.09	0.4	12.3	0.09	0.08	1.9	15.7	

(a) Figures relate to East Punjab.

## VITAL STATISTICS.

No. 23.—Ratio of Deaths per 1,000 of Population according to Cause—*contd.*

Province.	Year.	RATIO PER 1,000 OF POPULATION							Total.
		Cholera.	Smallpox.	Plague.	Fevers.	Dysentery and Diarrhoea.	Respiratory Diseases.	All other causes.	
Orissa	1940	0.5	0.8	—	12.1	1.7	0.6	7.7	23.4
	1941	1.2	0.8	—	14.3	2.7	0.7	8.6	28.4
	1942	1.2	0.6	—	13.6	2.1	0.6	7.7	25.7
	1943	2.7	0.6	—	15.5	2.5	0.6	8.8	30.7
	1944	2.4	1.1	—	17.0	2.5	0.6	7.4	31.0
	1945	1.4	1.6	—	15.9	2.2	0.6	6.8	28.4
	1946	0.9	0.8	—	13.2	1.8	0.6	6.9	24.2
	1947	0.6	0.2	—	16.4	2.3	0.6	7.9	28.0
Central Provinces and Berar.	1940	0.3	0.3	0.02	17.5	1.5	2.6	8.1	30.3
	1941	0.8	0.2	0.05	17.9	1.7	2.5	8.9	32.0
	1942	1.2	0.07	0.01	18.9	1.8	2.4	8.9	33.3
	1943	0.09	0.08	0.01	16.7	1.1	2.1	7.5	27.6
	1944	0.5	0.2	0.05	17.8	1.3	2.1	8.0	30.0
	1945	3.1	0.5	0.03	21.2	1.9	2.6	9.7	39.1
	1946	0.2	0.3	0.01	16.4	0.8	1.9	7.4	26.9
	1947	0.4	0.1	0.2	20.7	1.5	2.4	8.4	33.7
Assam	1940	0.3	0.2	—	10.1	1.0	0.5	4.0	16.0
	1941	0.8	0.04	—	10.4	1.0	0.5	4.0	16.8
	1942	1.3	0.03	—	9.1	1.0	0.4	3.5	15.4
	1943	1.6	0.2	—	9.6	1.1	0.5	3.4	16.3
	1944	0.4	1.2	—	10.7	1.1	0.5	3.2	17.1
	1945	0.3	0.4	—	8.9	0.9	0.4	2.8	13.6
	1946	0.1	0.09	—	7.3	0.7	0.4	2.8	11.4
	1947	0.04	0.02	—	5.6	0.5	0.4	2.0	8.6
North-West Frontier Province.	1940	0.03	0.2	—	14.3	0.1	1.0	1.8	17.4
	1941	0.4	0.2	—	16.9	0.1	1.0	1.7	20.4
	1942	—	0.06	—	13.6	0.1	0.8	1.4	16.0
	1943	0.03	0.06	—	13.0	0.1	0.8	1.4	15.3
	1944	0.3	0.2	—	11.5	0.1	0.7	1.4	13.9
	1945	0.01	0.1	—	9.3	0.1	0.5	1.2	11.1
	1946	0.01	0.4	—	8.9	0.1	0.6	1.2	11.2

VITAL STATISTICS.

No. 23.—Ratio of Deaths per 1000 of Population according to Cause—*concl'd.*

Province.	Year.	RATIO PER 1,000 OF POPULATION.							Total.
		Cholera.	Smallpox.	Plague.	Fevers.	Dysentery and Diarrhoea.	Respiratory Diseases.	All other causes.	
Ajmer-Merwara	1940	0.01	1.4	—	29.9	1.8	5.9	3.3	42.2
	1941	0.06	0.1	—	15.0	1.3	4.8	2.8	24.1
	1942	0.04	0.04	—	17.3	1.3	6.8	3.1	26.8
	1943	0.1	0.2	—	16.1	0.9	4.4	3.1	24.9
	1944	0.4	0.6	—	18.6	0.9	5.8	3.1	27.7
	1945	0.04	0.4	—	17.9	0.6	2.6	2.7	24.3
	1946	—	0.5	—	14.8	0.6	1.6	2.8	20.3
	1947	—	1.1	—	14.6	0.6	1.9	2.9	21.2
Coorg	1940	0.1	0.1	0.05	15.8	0.9	0.8	2.8	20.5
	1941	0.01	0.3	0.1	16.1	0.7	1.1	4.4	22.8
	1942	0.03	0.7	0.04	16.1	0.7	0.8	4.6	22.8
	1943	0.01	0.4	0.07	14.4	0.5	0.6	4.2	20.3
	1944	—	0.5	0.05	15.5	0.7	0.6	3.1	20.5
	1945	—	0.9	0.02	13.4	0.5	0.4	3.3	18.6
	1946	—	0.5	0.03	10.4	0.4	0.6	3.5	15.4
	1947	—	0.05	0.01	10.5	0.4	0.4	3.4	14.8
Delhi	1940	0.01	0.2	—	4.3	1.9	6.8	6.4	19.7
	1941	0.06	0.07	—	4.3	2.3	6.8	7.4	20.9
	1942	—	0.03	—	5.6	2.9	6.0	7.9	22.3
	1943	—	0.6	—	5.0	2.5	6.4	8.5	23.0
	1944	0.3	0.5	—	5.1	1.6	6.9	8.7	23.1
	1945	0.1	0.07	—	3.7	0.9	5.4	7.6	17.8
	1946	0.08	0.3	0.001	3.9	1.0	4.4	6.1	15.6
	1947	0.01	0.6	—	4.0	0.9	3.4	6.4	15.3
TOTAL.	1940	0.3	0.3	0.07	12.3	0.8	1.6	5.6	21.1
	1941	0.8	0.2	0.04	12.6	0.9	1.6	5.7	21.8
	1942	0.7	0.09	0.04	12.7	0.9	1.5	5.3	21.3
	1943	1.5	0.2	0.05	13.8	1.0	1.5	5.6	23.6
	1944	1.0	0.7	0.07	14.4	0.9	1.6	5.5	24.1
	1945	0.9	0.4	0.09	12.5	0.8	1.5	5.3	21.5
	1946	0.5	0.2	0.1	10.4	0.6	1.4	5.1	18.3
1947	0.4	0.1	0.3	10.8	0.8	1.5	5.7	19.7	

Note :—Figures prior to 1947 relate to Undivided India.

No. 24.—Number of State Public, Local Fund and Private Aided Hospitals and Dispensaries in them, number of indoor patients died therein, also

Province.	NUMBER OF INSTITUTIONS.				NUMBER OF PATIENTS TREATED.			Number of beds available.	Number of Indoor patients died.
	Class I, State Public.	Class III, Local Fund.	Class IV, Private aided.	TOTAL.	Indoor.	Outdoor.	TOTAL.		
Madras (excluding Madras City).	192	489	62	743	480,095	17,056,398	17,536,493	15,587	19,760
Madras City . . . . .	11	20	—	31	98,485	1,471,984	1,570,469	2,595	4,163
Bombay (excluding Bombay City).	(a)41	309	22	372	..	..	..	11,053	..
Bombay City . . . . .	9	35	3	47	82,082	632,705	714,787	2,785	7,391
West Bengal (excluding Calcutta City).	(a)257	596	62	915	..	..	..	16,320	..
Calcutta . . . . .	5	14	7	26	71,055	490,710	561,765	2,460	4,694
United Provinces . . . . .	146	351	20	517	230,874	8,290,574	8,521,448	9,150	9,220
East Punjab . . . . .	33	309	22	364	..	..	..	..	..
Bihar . . . . .	(a)125	450	25	600	..	..	..	10,365	..
Orissa . . . . .	56	112	7	175	33,762	1,861,935	1,895,697	1,377	1,748
Central Provinces . . . . .	(a)35	190	83	308	..	..	..	4,246	..
Assam . . . . .	(a)154	178	4	336	..	..	..	2,136	..
Ajmer-Merwara . . . . .	3	1	7	11	3,872	234,424	238,296	209	198
Coorg . . . . .	2	10	1	13	12,099	317,252	329,351	289	378
Delhi . . . . .	(a)9	23	5	37	..	..	..	1,632	..
1947 . . . . .	1,078	3,087	330	4,495	1,012,324	30,355,982	31,368,306	80,204	47,552
1946 . . . . .	569	2,782	260	3,551	1,342,946	49,908,597	51,251,543	53,433	58,583
1945 . . . . .	470	1,768	467	2,705	941,519	39,879,598	40,821,117	39,833	34,924
TOTAL 1944 . . . . .	272	1,774	420	2,466	729,104	26,167,461	26,675,765	30, 36	29,750
1943 . . . . .	66	795	46	907	295,857	17,460,021	17,952,202	19,798	18,989
1942 . . . . .	137	2,599	243	2,979	685,229	36,467,738	37,152,967	32,366	30,612
1941 . . . . .	465	3,249	1,019	4,733	1,095,950	57,805,140	58,901,090	46,052	48,043
1940 . . . . .	583	4,371	931	5,885	1,405,931	80,409,544	81,815,475	61,978	65,145

Note :—Figures prior to 1947 relate to Undivided India.



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with the number of beds available in them, number of Indoor and Outdoor patients treated their income and expenditure.

INCOME (EXCLUDING BALANCE).					EXPENDITURE.			Province.
From Gov- ernment Funds.	From Local and Municipal Funds.	From Subscrip- tions.	From other sources.	TOTAL.	On establis- ment.	On other objects.	TOTAL.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,47,04,001	27,91,600	1,19,618	12,27,345	1,88,42,564	78,04,455	1,10,46,099	1,88,50,554	Madras (excluding Madras City).
48,02,427	24,781	5,273	4,53,349	52,85,830	17,60,461	35,25,369	52,85,830	Madras City.
..	..	..	..	..	..	..	..	Bombay (excluding Bom- bay City).
30,38,143	24,29,950	2,94,034	3,87,503	61,49,630	25,02,587	36,10,765	61,13,352	Bombay City.
..	..	..	..	..	..	..	..	West Bengal (excluding Calcutta City).
34,34,536	5,41,270	6,00,313	3,61,264	49,37,383	17,87,984	30,65,845	48,53,829	Calcutta.
50,47,227	19,59,867	9,94,596	2,17,242	82,18,932	38,57,674	43,86,430	82,44,104	United Provinces.
18,26,234	15,27,757	2,27,497	5,25,483	41,06,971	22,11,420	16,62,512	38,73,932	East Punjab.
..	..	..	..	..	..	..	..	Bihar.
13,48,432	4,15,271	1,29,940	18,274	19,11,917	7,06,018	10,96,555	18,02,573	Orissa.
..	..	..	..	..	..	..	..	Central Provinces.
..	..	..	..	..	..	..	..	Assam.
2,66,492	39,623	4,055	3,343	3,13,513	1,65,083	1,51,243	3,16,326	Ajmer-Merwara.
1,40,992	49,037	..	13,395	2,03,424	80,423	1,23,001	2,03,424	Coorg.
..	..	..	..	..	..	..	..	Delhi.
3,46,08,484	97,79,156	23,75,326	32,07,198	4,99,70,164	2,05,76,105	2,86,67,819	4,95,43,924	1947
3,32,92,169	1,47,47,363	27,64,827	53,66,039	5,61,70,398	2,49,41,531	3,11,25,817	5,60,67,348	1946
1,94,28,850	88,57,654	12,78,901	27,92,279	3,23,79,519	1,52,12,792	1,77,88,469	3,30,01,261	1945
1,23,69,170	90,77,644	14,88,007	24,96,064	2,54,30,885	1,15,97,569	1,36,22,109	2,52,59,678	1944
70,12,525	50,01,480	7,43,439	17,97,126	1,45,54,570	69,25,090	76,51,003	1,45,76,093	1943
1,04,42,359	97,29,750	15,73,052	31,97,669	2,49,42,830	1,20,67,770	1,29,59,141	2,48,26,911	1942
1,61,21,436	1,06,41,598	13,27,088	37,41,923	3,20,35,743	1,57,29,060	1,62,56,932	3,19,85,992	1941
1,96,32,340	1,49,11,493	13,81,143	47,98,117	4,07,23,093	2,12,41,850	2,02,21,924	4,14,63,780	1940
								TOTAL

Source:—Director General Health Services.

## No. 25.—Number of State Special, Railway, Private Non-Aided and Subsidized Hospitals.

Province.	NUMBER OF INSTITUTIONS.				Class VI, Railway.	Class V, Private Non-Aided.
	CLASS II—STATE SPECIAL.					
	Police.	Forest and Surveys.	Canals.	Others.		
Madras . . . . .	8	2	1	13	57	88
Bombay . . . . .	..	..	..	..	..	409
West Bengal ( <i>excluding</i> Calcutta) .	..	..	..	..	..	118
United Provinces . . . . .	51	6	5	31	55	61
East Punjab . . . . .	15	1	21	3	12	11
Bihar . . . . .	..	..	..	..	..	171
Orissa . . . . .	6	..	1	1	8	6
Central Provinces and Berar .	..	..	..	..	..	100
Assam . . . . .	..	..	..	..	..	9
Ajmer-Merwara . . . . .	1	—	—	1	..	1
Coorg . . . . .	—	—	—	—	—	—
Delhi . . . . .	..	..	..	..	..	3
1947 . . . . .	81	9	28	49	132	977
1946 . . . . .	137	11	84	89	132	305
1945 . . . . .	116	9	83	137	161	182
1944 . . . . .	124	11	78	40	152	166
TOTAL } 1943 . . . . .	33	1	73	25	41	12
1942 . . . . .	110	8	77	68	173	264
1941 . . . . .	113	6	77	104	237	361
1940 . . . . .	195	12	90	100	380	585

Note :—Figures prior to 1947 relate to Undivided India.

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number of beds available and number of Indoor and Outdoor patients treated in them.

Class VII, Subsidized.	TOTAL.	Number of beds available.	Number of Indoor patients died.	NUMBER OF PATIENTS TREATED.			Province.
				Indoor.	Outdoor.	TOTAL.	
299	468	441	376	18,036	303,626	321,662	Madras.
..	409	..	(a)	(a)	(a)	(a)	Bombay.
..	118	..	(a)	(a)	(a)	(a)	Bengal (excluding Calcutta).
107	316	400	136	5,389	1,011,758	1,017,147	United Provinces.
42	105	(a)	(a)	(a)	(a)	(a)	Punjab.
—	171	..	(a)	(a)	(a)	(a)	Bihar.
11	33	138	106	2,709	97,392	100,101	Orissa.
..	100	..	(a)	(a)	(a)	(a)	Central Provinces and Berar.
..	9	..	(a)	(a)	(a)	(a)	Assam.
—	3	58	6	608	20,680	21,288	Ajmer-Merwara.
—	—	—	—	—	—	—	Coorg.
—	3	..	(a)	(a)	(a)	(a)	Delhi.
459	1,735	1,037	624	26,742	1,433,456	1,460,198	1947
715	1,573	4,977	1,534	85,274	3,338,265	3,423,539	1946
112	795	4,326	2,603	142,469	4,933,245	5,075,712	1945
110	686	4,304	1,595	68,021	3,821,174	3,889,203	1944
—	185	1,021	667	23,184	1,346,728	1,887,437	1943 } TOTAL
101	801	8,554	4,561	138,535	7,145,113	7,283,648	1942
36	945	11,633	12,626	226,390	9,947,963	10,190,717	1941
355	1,718	14,912	7,068	271,644	11,638,231	11,909,845	1940

Source—Director General of Health Services.  
(a) Figures included in the previous table.

## HOSPITAL.

No. 26.—Diseases of Patients treated in the different classes of Hospitals and Dispensaries.  
(All-India)\*

Diseases.	Hospitals and Dispensaries—Classes I—VII.					
	1940	1941	1942	1943	1944	1945
<b>Cholera—</b>						
<b>Indoor—</b>						
Number treated . . . . .	(a)	(a)	(a)	(a)	(a)	(a)
Deaths . . . . .	1,706	3,151	1,300	175	1,268	1,244
<b>Outdoor—</b>						
Number treated . . . . .	34,590	30,262	17,856	1,730	12,119	14,434
<b>Dysentery—</b>						
<b>Indoor—</b>						
Number treated . . . . .	(a)	(a)	(a)	(a)	(a)	(a)
Deaths . . . . .	2,698	2,205	1,458	375	1,198	1,027
<b>Outdoor—</b>						
Number treated . . . . .	1,510,487	1,196,759	792,195	245,471	492,205	784,364
<b>Gonorrhœa—</b>						
<b>Indoor—</b>						
Number treated . . . . .	(a)	(a)	(a)	(a)	(a)	(a)
Deaths . . . . .	53	24	15	5	4	9
<b>Outdoor—</b>						
Number treated . . . . .	349,086	257,940	96,863	30,530	57,751	153,766
<b>Malaria—</b>						
<b>Indoor—</b>						
Number treated . . . . .	(a)	(a)	(a)	(a)	(a)	(a)
Deaths . . . . .	1,806	1,389	1,727	461	1,190	868
<b>Outdoor—</b>						
Number treated . . . . .	15,660,665	12,705,322	11,110,503	3,387,751	5,795,730	5,654,862
<b>Rheumatic fever and Rheumatism—</b>						
<b>Indoor—</b>						
Number treated . . . . .	(a)	(a)	(a)	(a)	(a)	(a)
Deaths . . . . .	86	46	68	13	41	45
<b>Outdoor—</b>						
Number treated . . . . .	600,148	352,210	184,613	49,272	112,649	218,724

NOTE.—(i) Figures of diseases of outdoor patients treated in the Private Non-Aided Hospitals and Dispensaries are included in those of indoor patients.

(ii) Figures for the years 1946 and 1947 are given in the next table.

(a) Included in outdoor.

\* Information incomplete.

Source :—Director General of Health Services.

## HOSPITAL.

No. 26.—Diseases of Patients treated in the different classes of Hospitals and Dispensaries  
(All-India)\*—contd.

Diseases.	Hospitals and Dispensaries—Classes I—VII.					
	1940	1941	1942	1943	1944	1945
Small-Pox—						
Indoor—						
Number treated . . . . .	(a)	(a)	(a)	(a)	(a)	(a)
Deaths . . . . .	909	1,153	360	337	1,044	738
Outdoor—						
Number treated . . . . .	12,853	7,696	3,810	2,316	6,762	10,464
Syphilis (primary and secondary)—						
Indoor—						
Number treated . . . . .	(a)	(a)	(a)	(a)	(a)	(a)
Deaths . . . . .	356	238	124	38	96	176
Outdoor—						
Number treated . . . . .	378,246	255,011	115,424	46,093	95,253	227,127
Tubercle of the lungs—						
Indoor—						
Number treated . . . . .	(a)	(a)	(a)	(a)	(a)	(a)
Deaths . . . . .	4,208	3,750	2,269	1,353	1,702	1,648
Outdoor—						
Number treated . . . . .	237,980	174,098	92,019	39,293	66,138	101,977
Other tubercular diseases—						
Indoor—						
Number treated . . . . .	(a)	(a)	(a)	(a)	(a)	(a)
Deaths . . . . .	1,266	975	680	346	519	574
Outdoor—						
Number treated . . . . .	124,488	69,409	59,671	26,589	47,599	71,267
Animal Parasites—						
Indoor—						
Number treated . . . . .	(a)	(a)	(a)	(a)	(a)	(a)
Deaths . . . . .	534	922	411	55	1,394	169
Outdoor—						
Number treated . . . . .	4,825,621	3,144,492	1,531,703	553,366	976,858	2,639,062

NOTE.—(i) Figures of diseases of outdoor patients treated in the Private Non-Aided Hospitals and Dispensaries are included in those of indoor patient.

(ii) Figures for the years 1946 and 1947 are given in the next table.

(a) Included in outdoor.

\* Information incomplete.

## HOSPITAL.

No. 18.—Diseases of Patients treated in the different classes of Hospitals and Dispensaries (All-India)\*—*contd.*

Diseases.	Hospitals and Dispensaries—Classes I—VII.					
	1940.	1941.	1942.	1943.	1944.	1945.
Beri-beri—						
Indoor—						
Number treated . . . . .	(a)	(a)	(a)	(a)	(a)	(a)
Deaths . . . . .	83	52	6	7	5	36
Outdoor—						
Number treated . . . . .	37,135	34,303	3,197	435	1,456	35,769
Diseases of the nervous system—						
Indoor—						
Number treated . . . . .	(a)	(a)	(a)	(a)	(a)	(a)
Deaths . . . . .	2,068	1,625	1,133	702	897	937
Outdoor—						
Number treated . . . . .	2,123,309	1,499,062	720,997	340,578	502,992	1,083,685
Diseases of the eye—						
Indoor—						
Number treated . . . . .	(a)	(a)	(a)	(a)	(a)	(a)
Deaths . . . . .	64	37	38	1,877	55	29
Outdoor—						
Number treated . . . . .	9,122,434	7,097,728	3,350,979	3,371,830	4,084,458	4,897,954
Diseases of the ear—						
Indoor—						
Number treated . . . . .	(a)	(a)	(a)	(a)	(a)	(a)
Deaths . . . . .	78	40	47	24	29	38
Outdoor—						
Number treated . . . . .	5,297,885	3,385,520	2,317,300	1,039,945	1,751,582	2,708,428
All diseases of the respiratory system except pneumonia and tubercle of the lungs—						
Indoor—						
Number treated . . . . .	(a)	(a)	(a)	(a)	(a)	(a)
Deaths . . . . .	2,234	1,571	1,157	718	1,515	697

NOTE.—(i) Figures of diseases of outdoor patients treated in the Private Non-Aided Hospitals and Dispensaries are included in those of indoor patients.

(ii) Figures for the years 1946 and 1947 are given in the next table.

(a) Included in out loor.

\* Information incomplete.

**HOSPITAL.**

**No. 26.—Diseases of Patients treated in the different classes of Hospitals and Dispensaries (All-India)\*—*contd.***

Diseases.	Hospitals and Dispensaries—Classes I—VII.					
	1940.	1941.	1942.	1943.	1944.	1945.
All diseases of the respiratory system, etc.— <i>contd.</i>						
Outdoor—						
Number treated . . . . .	6,024,249	4,754,413	2,870,356	1,404,943	2,061,591	3,236,531
Dyspepsia—						
Indoor—						
Number treated . . . . .	(a)	(a)	(a)	(a)	(a)	(a)
Deaths . . . . .	590	474	203	81	125	336
Outdoor—						
Number treated . . . . .	2,764,916	2,143,244	1,387,986	711,979	981,173	1,343,771
Diarrhoea—						
Indoor—						
Number treated . . . . .	(a)	(a)	(a)	(a)	(a)	(a)
Deaths . . . . .	1,776	1,491	1,166	509	1,055	598
Outdoor—						
Number treated . . . . .	4,844,939	1,411,941	876,225	364,814	612,256	525,922
Abscess of the liver—						
Indoor—						
Number treated . . . . .	(a)	(a)	(a)	(a)	(a)	(a)
Deaths . . . . .	243	267	196	94	144	126
Outdoor—						
Number treated . . . . .	8,178	8,222	6,732	1,906	3,894	4,829
All other diseases of the liver—						
Indoor—						
Number treated . . . . .	(a)	(a)	(a)	(a)	(a)	(a)
Deaths . . . . .	1,244	934	499	271	427	579
Outdoor—						
Number treated . . . . .	338,453	241,362	164,890	45,454	84,442	120,748
All other diseases of the digestive system—						
Indoor—						
Number treated . . . . .	(a)	(a)	(a)	(a)	(a)	(a)
Deaths . . . . .	1,195	770	560	231	481	778

NOTE.—(i) Figures of diseases of outdoor patients treated in the Private Non-Aided Hospitals and Dispensaries are included in those of indoor patients.  
(ii) Figures for the years 1946 and 1947 are given in the next table.  
(a) Included in outdoor.  
\* Information incomplete.

## HOSPITAL.

No. 26.—Diseases of Patients treated in the different classes of Hospitals and Dispensaries (All-India)\*—*contd.*

Diseases.	Hospitals and Dispensaries—Classes I—VII.					
	1940	1941.	1942.	1943.	1944.	1945.
All other diseases of the digestive system— <i>contd.</i>						
Outdoor—						
Number treated . . . . .	5,159,131	3,729,570	2,045,426	872,124	1,422,537	2,496,432
Ulcers—						
Indoor—						
Number treated . . . . .	(a)	(a)	(a)	(a)	(a)	(a)
Deaths . . . . .	774	581	443	241	471	530
Outdoor—						
Number treated . . . . .	5,291,272	3,733,616	2,080,814	964,559	1,751,320	3,211,465
Other diseases of the skin—						
Indoor—						
Number treated . . . . .	(a)	(a)	(a)	(a)	(a)	(a)
Deaths . . . . .	270	361	146	87	160	163
Outdoor—						
Number treated . . . . .	6,564,428	3,843,285	2,702,623	992,733	2,086,209	2,770,866
Injuries (general and local)—						
Indoor—						
Number treated . . . . .	(a)	(a)	(a)	(a)	(a)	(a)
Deaths . . . . .	8,053	5,517	4,595	2,155	3,969	3,406
Outdoor—						
Number treated . . . . .	4,486,060	3,687,617	1,879,447	980,065	1,321,945	2,112,748
Labour—						
Normal—						
Indoor—						
Number treated . . . . .	252,745	219,739	90,609	58,788	93,810	147,727
Deaths . . . . .	545	347	253	98	259	277
Abnormal—						
Indoor—						
Number treated . . . . .	56,048	39,480	24,763	11,136	19,277	29,682
Deaths . . . . .	2,594	1,969	987	292	849	1,340

NOTE.—(i) Figures of diseases of outdoor patients treated in the Private Non-Aided Hospitals and Dispensaries are included in those of indoor patients.

(ii) Figures for the years 1946 and 1947 are given in the next table.

(a) Included in outdoor.

\* Information incomplete.



**HOSPITAL.**

**No. 26.—Diseases of Patients treated in the different classes of Hospitals and Dispensaries**

*—contd.*

*All-India.*

Diseases.	1946.*	1947.
<b>CHOLERA.</b>		
Number treated . . . . .	25,824	34,402
Deaths (Indoor) . . . . .	1,445	4,595
<b>DYSENTERY.</b>		
Number treated . . . . .	1,130,677	1,207,625
Deaths (Indoor) . . . . .	2,001	2,302
<b>GONORRHOEA.</b>		
Number treated . . . . .	208,322	205,892
Deaths (Indoor) . . . . .	18	48
<b>MALARIA.</b>		
Number treated . . . . .	8,859,920	8,970,153
Deaths (Indoor) . . . . .	29,302	1,891
<b>RHEUMATIC FEVER AND RHEUMATISM.</b>		
Number treated . . . . .	288,125	339,542
Deaths (Indoor) . . . . .	100	104
<b>SMALLPOX.</b>		
Number treated . . . . .	8,629	4,690
Deaths (Indoor) . . . . .	1,469	369
<b>SYPHILLIS (PRIMARY AND SECONDARY).</b>		
Number treated . . . . .	317,530	266,449
Deaths (Indoor) . . . . .	250	341
<b>TUBERCLE OF LUNGS.</b>		
Number treated . . . . .	169,196	162,622
Deaths (Indoor) . . . . .	3,455	3,234
<b>OTHER TUBERCULOR DISEASES.</b>		
Number treated . . . . .	77,865	76,011
Deaths (Indoor) . . . . .	1,102	1,190

\* 1946 figures revised.

Source :—Director General of Health Services.

**HOSPITAL.****No. 26.—Diseases of Patients treated in the different classes of Hospitals and Dispensaries**  
—*contd.**All-India—contd.*

Diseases.		1946.*	1947.
<b>ANIMAL PARASITES.</b>			
Number treated	. . . . .	458,215	33,978
Deaths (Indoor)	. . . . .	167	2
<b>BERI BERI.</b>			
Number treated	. . . . .	29,417	30,375
Deaths (Indoor)	. . . . .	46	56
<b>DISEASES OF THE NERVOUS SYSTEM.</b>			
Number treated	. . . . .	1,195,317	1,160,028
Deaths (Indoor)	. . . . .	7,100	1,974
<b>DISEASES OF THE EYE.</b>			
Number treated	. . . . .	5,990,463	4,493,768
Deaths (Indoor)	. . . . .	45	67
<b>ALL DISEASES OF THE RESPIRATORY SYSTEM EXCEPT PNEUMONIA AND TUBERCLE OF THE LUNGS.</b>			
Number treated	. . . . .	4,325,803	3,884,095
Deaths (Indoor)	. . . . .	1,540	1,796
<b>DYSPEPSIA.</b>			
Number treated	. . . . .	50,175	97,504
Deaths (Indoor)	. . . . .	..	15
<b>DIARRHOEA.</b>			
Number treated	. . . . .	1,354,612	1,403,340
Deaths (Indoor)	. . . . .	1,420	2,236
<b>ABSCESS OF THE LIVER.</b>			
Number treated	. . . . .	8,660	8,333
Deaths (Indoor)	. . . . .	317	294
<b>ALL OTHER DISEASES OF THE LIVER.</b>			
Number treated	. . . . .	206,456	189,117
Deaths (Indoor)	. . . . .	1,010	988

\* 1946 figures revised.

**HOSPITAL.**

**No. 26.—Diseases of Patients treated in the different classes of Hospitals and Dispensaries**  
—concl'd.

*All-India—concl'd.*

Diseases.	1946.*	1947.
<b>DISEASES OF THE EAR.</b>		
Number treated . . . . .	3,413,760	2,881,913
Deaths (Indoor) . . . . .	54	42
<b>ALL OTHER DISEASES OF THE DIGESTIVE SYSTEM.</b>		
Number treated . . . . .	3,223,079	2,976,411
Deaths (Indoor) . . . . .	1,025	997
<b>ULCERS.</b>		
Number treated . . . . .	2,818,545	3,364,881
Deaths (Indoor) . . . . .	839	783
<b>OTHER DISEASES OF THE SKIN.</b>		
Number treated . . . . .	3,347,638	2,507,643
Deaths (Indoor) . . . . .	255	150
<b>INJURIES (GENERAL AND LOCAL).</b>		
Number treated . . . . .	2,932,074	2,502,398
Deaths (Indoor) . . . . .	8,237	7,331
<b>LABOUR.</b>		
Normal (Indoor only)—		
Number treated . . . . .	220,726	232,470
Deaths . . . . .	470	668
Abnormal (Indoor only)—		
Number treated . . . . .	42,265	44,014
Deaths . . . . .	1,949	2,341

\*1946 figures Revised.

## No. 27.—Diseases of Patients treated in the different

	Madras.	West Bengal.	Bombay.	United Provinces	East Punjab. (a)	Central Provinces.	Coorg.
<b>CHOLERA.</b>							
Indoor—							
Treated . . . . .	..	..	..	..	..	..	—
Deaths . . . . .	556	1,172	120	1,482	449	111	—
Outdoor—							
Treated . . . . .	5,574	2,867	982	7,834	1,951	757	—
<b>DYSENTERY.</b>							
Indoor—							
Treated . . . . .	..	..	..	..	..	..	..
Deaths . . . . .	430	413	252	293	122	140	24
Outdoor—							
Treated . . . . .	389,472	112,887	68,188	220,641	97,501	75,322	150
<b>GONORRHEA.</b>							
Indoor—							
Treated . . . . .	..	..	..	..	..	..	..
Deaths . . . . .	24	4	2	12	1	1	—
Outdoor—							
Treated . . . . .	115,842	13,804	19,217	525	3,533	13,919	203
<b>MALARIA.</b>							
Indoor—							
Treated . . . . .	..	..	..	..	..	..	..
Deaths . . . . .	426	356	140	199	36	250	55
Outdoor—							
Treated . . . . .	1,517,641	2,020,772	557,948	944,316	408,048	948,618	128,757
<b>RHEUMATIC FEVER AND RHEUMATISM.</b>							
Indoor—							
Treated . . . . .	..	..	..	..	..	..	..
Deaths . . . . .	43	16	9	8	6	8	1
Outdoor—							
Treated . . . . .	133,714	19,662	63,278	35,983	6,708	14,028	2,671

NOTE.—Figures shown against "Outdoor Treated"

(a) Includes Delhi also.

**PITAL.**

**classes of Hospitals and Dispensaries during 1947 by Provinces.**

Ajmer.	Orissa.	Assam.	Bihar.	TOTAL.	
					<b>CHOLERA.</b>
					Indoor—
—	..	..	..	..	Treated.
1	76	3	625	4,595	Deaths.
					Outdoor—
..	1,055	98	13,284	34,402	Treated.
					<b>DYSENTERY.</b>
					Indoor—
..	..	..	..	..	Treated.
1	188	116	323	2,302	Deaths.
					Outdoor—
4,825	50,917	38,205	142,518	1,207,625	Treated.
					<b>GONORRHOEA.</b>
					Indoor—
..	..	—	..	..	Treated.
—	1	—	1	48	Deaths.
					Outdoor.—
282	5,929	—	14,429	205,892	Treated.
					<b>MALARIA.</b>
					Indoor—
..	..	—	..	..	Treated.
5	61	—	195	1,891	Deaths.
					Outdoor—
22,193	373,114	—	1,462,521	8,970,153	Treated.
					<b>RHEUMATIC FEVER AND RHEUMATISM.</b>
					Indoor—
..	..	—	..	..	Treated.
—	4	—	9	104	Deaths.
					Outdoor—
1,428	12,534	—	49,536	339,542	Treated.

includes patients Indoor.

Source :—Director General of Health Services.

## No. 27.—Diseases of Patients treated in the different

	Madras.	West Bengal.	Bombay.	United Provinces.	East Punjab. (a)	Central Provinces.	Coorg.
<b>SMALLPOX.</b>							
Indoor—							
Treated . . . . .	..	..	..	..	..	..	..
Deaths . . . . .	26	186	27	48	31	15	1
Outdoor—							
Treated . . . . .	692	253	267	1,588	1,014	371	1
<b>SYPHILLIS (PRIMARY AND SECONDARY).</b>							
Indoor—							
Treated . . . . .	..	..	..	..	..	..	..
Deaths . . . . .	102	25	41	41	9	80	1
Outdoor—							
Treated . . . . .	141,967	14,064	27,119	30,715	4,746	31,782	50
<b>TUBERCLE OF LUNGS.</b>							
Indoor—							
Treated . . . . .	..	..	..	..	..	..	..
Deaths . . . . .	1,095	438	176	248	95	182	15
Outdoor—							
Treated . . . . .	61,611	14,920	27,513	25,957	5,913	5,324	38
<b>OTHER TUBERCULAR DISEASES.</b>							
Indoor—							
Treated . . . . .	..	..	..	..	..	..	..
Deaths . . . . .	348	160	224	137	45	104	2
Outdoor—							
Treated . . . . .	27,086	3,139	8,078	[21,636	[4,799	3,072	44
<b>ANIMAL PARASITES.</b>							
Indoor—							
Treated . . . . .	—	—	—	..	—	—	..
Deaths . . . . .	—	—	—	—	—	—	2
Outdoor—							
Treated . . . . .	—	—	—	28,198	—	—	5,780

NOTE.—Figures shown against "Outdoor Treated"

(a) Includes Delhi also.

PITAL.

classes of Hospitals and Dispensaries during 1947 by Provinces—*contd.*

Ajmer.	Orissa.	Assam.	Bihar.	TOTAL.	
					<b>SMALLPOX.</b>
					Indoor—
..	..	..	..	..	Treated.
—	5	1	29	369	Deaths.
					Outdoor—
5	144	53	302	4,690	Treated.
					<b>SYPHILLIS (PRIMARY AND SECONDARY).</b>
					Indoor—
..	..	..	..	..	Treated.
—	17	7	18	341	Deaths.
					Outdoor—
440	9,851	1,764	3,951	266,449	Treated.
					<b>TUBERCLE OF LUNGS.</b>
					Indoor—
..	..	..	..	..	Treated.
17	40	128	260	3,234	Deaths.
					Outdoor—
279	530	1,143	19,394	162,622	Treated.
					<b>OTHER TUBERCULAR DISEASES.</b>
					Indoor—
..	..	..	..	..	Treated.
3	12	10	85	1,130	Deaths.
					Outdoor—
132	296	148	7,581	76,011	Treated.
					<b>ANIMAL PARASITES.</b>
					Indoor—
—	—	—	—	..	Treated.
—	—	—	—	2	Deaths.
					Outdoor—
—	—	—	—	33,978	Treated.

includes patients Indoor.

## No. 27.—Diseases of Patients treated in the different

	Madras.	West Bengal.	Bombay.	United Provinces.	East Punjab. (a)	Central Provinces.	Coorg.
<b>BERI BERI.</b>							
Indoor—							
Treated . . . . .	..	..	..	..	..	..	..
Deaths . . . . .	40	6	1	5	—	—	—
Outdoor—							
Treated . . . . .	26,206	1,834	112	637	66	201	125
<b>DISEASES OF NERVOUS SYSTEM.</b>							
Indoor—							
Treated . . . . .	..	..	..	..	..	..	..
Deaths . . . . .	700	205	549	269	55	77	4
Outdoor—							
Treated . . . . .	560,327	27,971	50,293	171,056	85,381	96,191	5,617
<b>DISEASES OF EYE.</b>							
Indoor—							
Treated . . . . .	..	..	..	..	..	..	..
Deaths . . . . .	10	4	5	16	3	5	2
Outdoor—							
Treated . . . . .	1,282,741	196,529	202,421	1,109,884	875,221	314,109	4,049
<b>DISEASES OF EAR.</b>							
Indoor—							
Treated . . . . .	..	..	..	..	..	..	..
Deaths . . . . .	7	4	8	8	1	7	—
Outdoor—							
Treated . . . . .	928,232	91,872	135,908	682,907	274,213	231,154	5,210
<b>ALL DISEASES OF THE RESPIRATORY SYSTEM EXCEPT PNEUMONIA AND TUBERCLE OF LUNGS.</b>							
Indoor—							
Treated . . . . .	..	..	..	..	..	..	..
Deaths . . . . .	437	213	616	161	53	118	9
Outdoor—							
Treated . . . . .	1,429,586	256,935	229,308	690,410	346,253	328,149	33,945

NOTE.—Figures shown against "Outdoor Treated"

(a) Includes Delhi also.



PITAL.

classes of Hospitals and Dispensaries during 1947 by Provinces—*contd.*

Ajmer.	Orissa.	Assam.	Bihar.	TOTAL.	
					BERI BERI.
..	..	..	..	..	Indoor— Treated.
—	2	—	2	56	Deaths.
4	176	64	950	30,375	Outdoor— Treated.
					DISEASES OF NERVOUS SYSTEM.
..	..	..	..	..	Indoor— Treated.
6	27	21	61	1,974	Deaths.
4,601	56,183	17,140	85,268	1,160,028	Outdoor— Treated.
					DISEASES OF EYE.
..	..	..	..	..	Indoor— Treated.
—	5	—	17	67	Deaths.
32,376	89,290	56,560	330,588	4,493,768	Outdoor— Treated.
					DISEASES OF EAR.
..	..	..	..	..	Indoor— Treated.
—	1	1	5	42	Deaths.
14,988	96,016	40,057	381,356	2,881,913	Outdoor— Treated.
					ALL DISEASES OF THE RESPIRATORY SYSTEM EXCEPT PNEUMONIA AND TUBERCLE OF LUNGS.
..	..	..	..	..	Indoor— Treated.
12	45	57	75	1,796	Deaths.
14,998	102,896	144,322	307,293	3,884,095	Outdoor— Treated.

includes patients treated Indoor.

## No. 27.—Diseases of Patients treated in the different

	Madras.	West Bengal.	Bombay.	United Provinces.	East Punjab. (a)	Central Provinces.	Coorg.
<b>DYSPEPSIA.</b>							
Indoor—							
Treated . . . . .	..	..	..	..	..	..	..
Deaths . . . . .	..	..	..	..	..	..	..
Outdoor—							
Treated . . . . .	..	..	..	..	..	..	..
<b>DIARRHOEA.</b>							
Indoor—							
Treated . . . . .	..	..	..	..	..	..	..
Deaths . . . . .	643	99	427	362	138	197	8
Outdoor—							
Treated . . . . .	486,227	97,543	113,859	320,495	137,382	115,948	5,801
<b>ABSCESS OF LIVER.</b>							
Indoor—							
Treated . . . . .	..	..	..	..	..	—	..
Deaths . . . . .	47	57	89	35	19	10	2
Outdoor—							
Treated . . . . .	2,282	1,208	1,031	2,074	247	—	—
<b>ALL OTHER DISEASES OF THE LIVER.</b>							
Indoor—							
Treated . . . . .	..	..	..	..	..	—	..
Deaths . . . . .	310	132	247	91	46	28	12
Outdoor—							
Treated . . . . .	66,697	21,678	9,206	28,387	8,999	—	1,669
<b>ALL OTHER DISEASES OF DIGESTIVE SYSTEM.</b>							
Indoor—							
Treated . . . . .	..	..	..	..	..	—	..
Deaths . . . . .	363	72	177	90	36	11	13
Outdoor—							
Treated . . . . .	1,147,042	145,351	110,738	520,090	216,075	—	16,455

NOTE.—Figures shown against "Outdoor Treated"

(a) Includes Delhi also.

PITAL.

classes of Hospitals and Dispensaries during 1947 by Provinces—*contd.*

Ajmer.	Orissa.	Assam.	Bihar.	TOTAL.	
					DYSPEPSIA.
..	..	..	..	..	Indoor—
..	15	..	..	15	Treated.
..	97,504	..	..	97,504	Deaths.
..					Outdoor—
..					Treated.
					DIARRHŒA.
..	..	—	..	..	Indoor—
3	156	—	153	2,236	Treated.
					Deaths.
					Outdoor—
7,363	48,538	—	120,114	1,403,340	Treated.
					ABSCESS OF LIVER.
..	..	—	..	..	Indoor—
2	2	—	31	294	Treated.
					Deaths.
					Outdoor—
10	70	—	892	8,333	Treated.
					ALL OTHER DISEASES OF THE LIVER.
..	..	—	..	..	Indoor—
2	18	—	37	988	Treated.
					Deaths.
					Outdoor—
755	4,821	—	29,362	189,117	Treated.
					ALL OTHER DISEASES OF DIGESTIVE SYSTEM.
..	..	—	..	..	Indoor—
1	8	—	104	997	Treated.
					Deaths.
					Outdoor—
32	112,878	—	291,319	2,976,411	Treated.

includes patients treated Indoor.

## No. 27.—Diseases of Patients treated in the different

	Madras.	West Bengal.	Bombay.	United Provinces.	East Punjab. (a)	Central Provinces.	Coorg.
<b>ULCERS.</b>							
Indoor—							
Treated . . . . .	..	2,405	2,021	..	..	..	..
Deaths . . . . .	155	137	35	170	37	110	—
Outdoor—							
Treated . . . . .	1,156,356	98,411	69,760	821,154	314,394	375,412	6,415
<b>OTHER DISEASES OF THE SKIN.</b>							
Indoor—							
Treated . . . . .	..	589	—	..	..	—	—
Deaths . . . . .	38	2	—	80	23	—	—
Outdoor—							
Treated . . . . .	783,519	120,133	—	975,148	271,413	—	1,298
<b>INJURIES (GENERAL AND LOCAL).</b>							
Indoor—							
Treated . . . . .	..	13,273	21,140	..	..	..	..
Deaths . . . . .	1,091	1,360	1,649	1,052	1,412	440	8
Outdoor—							
Treated . . . . .	1,051,180	141,545	301,775	359,080	212,953	237,153	7,749
<b>LABOUR (NORMAL).</b>							
Indoor—							
Treated . . . . .	..	24,208	29,766	..	—	—	—
Deaths . . . . .	185	227	49	64	41	48	3
Outdoor—							
Treated . . . . .	128,296	—	—	16,839	—	—	—
<b>LABOUR (ABNORMAL).</b>							
Indoor—							
Treated . . . . .	..	4,747	7,036	..	—	—	—
Deaths . . . . .	924	342	240	290	103	159	3
Outdoor—							
Treated . . . . .	19,414	—	—	5,422	—	—	—

(a) Includes Delhi also.

**PITAL.**

**classes of Hospitals and Dispensaries during 1947 by Provinces—concl'd.**

Ajmer.	Orissa.	Assam.	Bihar.	TOTAL.	—
					<b>ULCERS.</b>
..	..	..	..	..	Indoor—
2	34	16	87	783	Treated.
					Deaths.
18,208	133,287	63,930	307,554	3,364,881	Outdoor—
					Treated.
					<b>OTHER DISEASES OF THE SKIN.</b>
—	..	..	—	..	Indoor—
—	4	3	—	150	Treated.
					Deaths.
—	291,490	61,642	—	2,507,643	Outdoor—
					Treated.
					<b>INJURIES (GENERAL AND LOCAL).</b>
—	..	..	—	..	Indoor—
—	173	146	—	7,331	Treated.
					Deaths.
—	129,440	61,523	—	2,502,398	Outdoor—
					Treated.
					<b>LABOUR (NORMAL).</b>
—	—	..	—	..	Indoor—
—	16	5	30	668	Treated.
					Deaths.
—	—	3,588	..	232,470	Outdoor—
					Treated.
					<b>LABOUR (ABNORMAL).</b>
—	—	..	—	..	Indoor—
1	77	28	174	2,341	Treated.
					Deaths.
—	—	787	—	44,014	Outdoor—
					Treated.

## No. 28.—Cases of Human and Animal Poisoning in which

Province.	HUMAN POISON-					
	Number of cases.	Number of cases in which poison was detected.	POISONS MOST COMMONLY			
			Number of articles in which poison was			
			Inorganic.		Orga	
			Arsenic in various forms, by itself or with another poison.	Mercury in various forms, by itself or with another poison.	Aconite.	Opium.
Madras . . . . .	558	235	170	75	124	150
Bombay . . . . .	1,009	409	29	13	..	111
Bengal ( <i>including</i> Bihar, Orissa and Assam).	819	542	38	3	68	126
United and Central Provinces .	331	204	149	8	18	97
East Punjab . . . . .	42	23	7	—	..	37
<b>TOTAL, 1947</b> . . . . .	<b>2,759</b>	<b>1,413</b>	<b>393</b>	<b>99</b>	<b>210</b>	<b>521</b>
1946 . . . . .	2,839	1,374	295	51	118	545
1945 . . . . .	3,364	1,607	472	189	150	997
1944 . . . . .	3,222	1,607	452	64	331	878
1943 . . . . .	3,230	1,544	514	64	168	846
1942 . . . . .	3,048	1,701	546	86	229	1,084
1941 . . . . .	3,797	1,951	834	106	187	1,351
1940 . . . . .	3,890	2,035	1,109	147	232	1,244

NOTE.—Figures prior to 1947

**PITAL.**

**Articles were chemically examined.**

ING.		ANIMAL POISONING.				Province.
USED.		Number of cases.	Number of cases in which poison was detected.	POISONS MOST COMMONLY USED.		
detected.				Number of articles in which poison was detected.		
nic.				Arsenic in various forms, by itself or with another poison.	Abrus precatorius.	
Datura.	Strychnine by itself or with another poison.					
182	4	28	10	15	..	Madras.
49	1	74	27	69	..	Bombay.
189	10	58	43	23	1	Bengal (including Bihar, Orissa and Assam).
123	7	22	16	8	—	United and Central Provinces.
—	6	1	1	—	—	East Punjab.
543	28	183	97	115	1	TOTAL, 1947.
308	16	222	91	107	1	1946
443	26	247	105	65	1	1945
545	28	246	138	129	3	1944
431	45	237	137	174	4	1943
493	41	265	151	147	7	1942
568	83	361	222	388	14	1941
676	30	312	195	477	3	1940

relate to undivided India.

Source :—Director General of Health Services.

## No. 29.—Number of Mental Patients—Religion,

Province.	Admitted during the year.	Re-admitted during the year.	TOTAL POPULATION OF MENTAL HOSPITALS.			Discharged cured.	Discharged otherwise.	Died.	Daily average strength.	RELIGION OF PATI	
			Males.	Females.	TOTAL.					Hindus.	Mohamadans.
Madras . . .	1,073	66	2,421	847	3,368	359	513	180	2,310	811	167
Bombay . . .	1,380	96	2,838	1,471	4,309	284	783	219	2,907	1,110	216
United Provinces .	303	15	1,171	372	1,543	184	68	69	1,250	256	58
Bihar (a) . . .	50	20	150	171	321	30	47	8	245	28	4
Central Provinces and Berar.	153	—	533	161	694	76	27	74	542	133	15
Assam . . .	127	9	706	134	840	20	70	40	711	102	12
<b>TOTAL 1947 . . .</b>	<b>3,086</b>	<b>206</b>	<b>7,819</b>	<b>3,156</b>	<b>11,075</b>	<b>953</b>	<b>1,508</b>	<b>590</b>	<b>7,965</b>	<b>2,440</b>	<b>472</b>
1946 . . .	3,158	161	7,832	3,067	10,899	953	1,267	609	7,891	2,376	551
1945 . . .	3,188	324	9,467	3,417	12,884	952	1,482	714	9,564	2,133	592
1944 . . .	2,774	229	9,141	3,327	12,468	790	981	1,006	9,463	1,866	494
1943 . . .	2,633	218	9,269	3,252	12,521	861	1,065	939	9,669	1,823	531
1942 . . .	2,291	224	9,210	3,275	12,485	845	814	829	9,788	1,615	485
1941 . . .	2,456	242	9,628	3,256	12,884	879	1,316	683	9,798	1,793	500
1940 . . .	2,841	266	11,111	3,717	14,828	1,042	1,101	615	9,533	2,015	639

NOTE.—Figures prior to 1947

(a) Figures relate to financial year 1947-48.



**PITAL.**

**Mortality, Cost to Government, etc.**

PATIENTS ADMITTED.		MENTAL PATIENTS (CRIMINALS).				Died.	Expendi- ture.	Receipts.	Net cost to the Gov- ernment.	Province.
Christians.	Others.	Admitted.	Re- admitted.	Total including number remaining from the previous year.	Discharged.					
							Rs.	Rs.	Rs.	
158	1	1	—	1	1	—	11,17,519	1,16,262	10,01,257	Madras.
98	42	63	1	144	50	6	15,89,695	3,29,129	12,60,566	Bombay.
4	—	62	—	329	24	16	6,09,263	1,28,084	4,81,179	United Provinces.
37	1	2	—	5	—	1	8,64,805	1,61,378	7,03,427	Bihar. (a)
5	—	25	—	170	40	16	3,02,675	45,984	2,56,691	Central Provinces and Berar.
13	—	11	—	229	4	8	2,93,029	15,261	2,77,768	Assam.
315	44	164	1	878	119	47	47,76,986	7,96,098	39,80,888	TOTAL, 1947.
334	55	173	13	861	154	38	44,12,693	6,98,571	37,14,122	1946
600	61	222	14	1,553	167	59	58,12,767	11,18,724	46,94,043	1945
527	71	256	16	1,576	154	102	55,83,541	13,56,624	42,26,917	1944
432	47	193	14	1,543	159	72	50,03,250	12,46,792	37,56,458	1943 } TOTAL
369	35	210	28	1,639	206	83	39,78,223	10,52,352	29,25,871	1942
317	67	294	13	2,069	557	73	35,10,807	9,77,942	23,32,865	1941
340	46	365	24	2,195	351	65	35,49,466	8,86,578	26,62,888	1940

relate to undivided India.

(a) Figures relate to financial year 1947-48.  
Source :—Director General of Health Services.

## No. 30.—Types of Insanity of Mental Patients

Province.	MANIA.			MELANCHOLIA.			DEMENTIA.			IDIOCY.		
	Males.	Females.	TOTAL.	Males.	Females.	TOTAL.	Males.	Females.	TOTAL.	Males.	Females.	TOTAL.
Madras . . . . .	604	223	827	69	22	91	1,014	375	1,389	187	93	280
Bombay . . . . .	377	273	650	404	199	603	725	279	1,004	187	126	313
United Provinces . . . . .	192	113	305	151	49	200	386	115	501	60	35	95
Bihar . . . . .	3	11	14	2	..	2	47	69	116	22	18	40
Central Provinces and Berar.	135	52	187	23	13	36	232	46	278	53	10	63
Assam . . . . .	15	1	16	..	..	..	92	22	114	..	1	1
TOTAL 1947 . . . . .	1,326	673	1,999	649	283	932	2,496	906	3,402	509	283	792
1946 . . . . .	1,813	1,026	2,839	747	276	1,023	2,586	781	3,367	..	..	..
1945 . . . . .	1,964	1,027	2,991	779	272	1,051	2,710	811	3,527	598	309	907
1944 . . . . .	1,277	516	1,793	476	110	586	1,351	343	1,694	245	107	352
TOTAL 1943 . . . . .	1,320	542	1,862	406	108	514	1,314	318	1,632	234	106	340
1942 . . . . .	1,454	624	2,078	599	164	763	1,567	436	2,003	323	146	746
1941 . . . . .	1,615	658	2,273	671	179	850	2,091	540	2,631	461	196	657
1940 . . . . .	2,246	1,070	3,316	1,081	302	1,383	2,899	789	3,688	706	297	1,003

**PITAL.**  
in Mental Hospitals.

EPILEPTIC INSANITY.			OTHER FORMS OF INSANITY.			TOTAL.			Province.
Males.	Females.	TOTAL.	Males.	Females.	TOTAL.	Males.	Females.	TOTAL.	
153	52	205	392	182	574	2,419	947	3,366	Madras.
140	34	174	1,019	567	1,586	2,852	1,478	4,330	Bombay.
63	9	72	319	51	370	1,171	372	1,543	United Provinces.
18	3	21	58	70	128	150	171	321	Bihar.
33	13	46	57	27	84	533	161	694	Central Provinces and Berar.
4	1	5	..	..	..	111	25	136	Assam.
411	112	523	1,845	897	2,742	7,236	3,154	10,390	TOTAL, 1947.
440	131	571	2,243	844	3,087	7,829	3,058	10,887	1946
465	112	577	1,943	616	2,559	8,459	3,153	11,612	1945
374	102	476	2,290	840	3,130	6,013	2,018	8,031	1944
378	102	480	2,275	750	3,025	5,927	1,926	7,853	1943
876	115	591	2,503	812	3,315	7,322	2,297	9,619	1942
471	112	583	1,578	504	2,082	6,887	1,993	8,880	1941
605	139	744	2,219	691	2,910	9,756	3,288	13,044	1940
									TOTAL.

\*NOTE : Figures prior to 1947 relate to undivided India,  
Source :—Director General of Health services,

No. 31.—Statement showing the probable causes of insanity in the patients

Aetiological and Associated conditions.	MADRAS.			BOMBAY.			UNITED PROVINCES.		
	Males.	Females	TOTAL.	Males.	Females.	TOTAL.	Males.	Females.	TOTAL.
Mental Stress—									
Moral . . . . .	78	12	90	30	10	40	6	1	7
Business Worry . . . . .	91	6	97	114	—	114	23	3	26
Domestic Worry . . . . .	140	99	239	237	127	364	35	65	100
Stress of Military Service.	43	—	43	31	6	37	7	—	7
Toxins—									
Canabis Indica . . . . .	44	—	44	64	6	70	5	—	5
Alcohol . . . . .	27	—	27	55	—	55	3	—	3
Other Toxins . . . . .	9	1	10	114	34	148	1	—	1
Physical . . . . .	27	15	42	—	—	—	23	—	23
Opium . . . . .	4	—	4	—	—	—	—	—	—
Bodily illness . . . . .	28	16	44	97	48	145	12	—	12
Pregnancy . . . . .	—	3	3	—	—	—	—	3	3
Child birth . . . . .	—	10	10	—	29	29	—	2	2
Climacteric . . . . .	—	4	4	36	51	87	1	—	1
Epilepsy . . . . .	82	48	130	83	22	105	4	2	6
Head Injuries . . . . .	—	2	2	2	—	2	—	—	—
Infections—									
Encephalitis Lethargica . . . . .	2	—	2	—	—	—	—	—	—
Influenza . . . . .	6	3	9	—	—	—	—	—	—
Syphilis . . . . .	37	15	52	4	1	5	11	—	11
Other Infections . . . . .	2	1	3	19	5	24	2	—	2
Old age . . . . .	14	10	24	40	20	60	2	—	2
Hereditary Predis-position.	140	42	182	88	25	113	8	1	9
Previous attacks . . . . .	133	47	185	123	72	195	27	8	35
Unascertained . . . . .	185	74	259	785	363	1,148	56	2	58
TOTAL . . . . .	1,097	408	1,505	1,922	819	2,741	226	87	313

PITAL.

admitted in the Mental Hospitals in India.

BIHAR.			CENTRAL PROVINCES.			ASSAM.			Aetiological and Associated conditions.
Males.	Females.	TOTAL.	Males.	Females.	TOTAL.	Males.	Females.	TOTAL.	
19	21	40	11	4	15	—	2	2	Mental Stress—
4	—	4	8	—	8	—	—	—	Moral.
..	21	21	10	4	14	20	4	24	Business Worry.
3	..	3	1	—	1	..	..	..	Domestic Worry.
..	..	..	5	—	5	..	..	..	Stress of Military Service.
..	..	..	1	—	1	..	..	..	Toxins—
..	..	..	5	—	5	..	..	..	Canabis Indica.
..	..	..	124	32	156	..	..	..	Alcohol.
..	..	..	—	—	2	..	..	..	Other Toxins.
7	4	11	1	1	2	..	..	..	Physical.
..	..	..	—	—	—	..	..	..	Opium.
..	3	3	—	3	3	..	..	..	Bodily illness.
..	1	1	1	—	1	..	..	..	Pregnancy.
4	..	4	1	—	1	4	1	5	Child birth.
..	..	..	—	—	—	..	..	..	Climacteric.
..	..	..	—	—	—	..	..	..	Epilepsy.
1	..	1	4	—	4	..	..	..	Head Injuries.
7	4	11	13	1	14	7	1	8	Infectious—
..	..	..	2	2	4	..	..	..	Encephalitis Lethargica.
19	21	40	—	—	—	1	..	1	Influenza.
7	9	16	—	—	—	..	..	..	Syphilis.
1	2	3	63	26	89	79	17	96	Other Infections.
72	86	158	250	74	324	111	25	136	Old age.
..	..	..	..	..	..	..	..	..	Hereditary Predisposition.
..	..	..	..	..	..	..	..	..	Previous attacks.
..	..	..	..	..	..	..	..	..	Unascertained.
..	..	..	..	..	..	..	..	..	TOTAL.

Source :—Director General of Health services.

## No. 31.—Statement showing the probable causes of insanity in the patients

Aetiological and Associated conditions.	TOTAL.											
	1947			1946.			1945.			1944.		
	Males.	Females.	TOTAL.	Males.	Females.	TOTAL.	Males.	Females.	TOTAL.	Males.	Females.	TOTAL.
Mental Stress—												
Moral . . . . .	144	50	194	106	54	160	162	54	216	101	51	152
Business Worry . . . . .	240	9	249	282	5	287	271	29	300	165	8	173
Domestic Worry . . . . .	442	320	762	552	309	861	439	213	652	285	167	452
Stress of Military Service.	85	—	85	78	—	78	325	12	337	276	6	282
Toxins—												
Canabis Indica . . . . .	118	6	124	173	1	174	179	3	182	136	1	137
Alcohol . . . . .	86	—	86	143	2	145	125	—	125	81	2	83
Other Toxins . . . . .	129	35	164	94	22	116	131	44	175	42	8	50
Physical . . . . .	174	47	221	50	38	88	65	23	88	65	34	99
Opium . . . . .	4	—	4	15	—	15	9	—	9	4	—	4
Bodily illness . . . . .	145	69	214	144	57	201	182	72	254	91	16	107
Pregnancy . . . . .	..	6	6	—	3	3	1	16	17	—	4	4
Child birth . . . . .	..	47	47	—	88	88	—	98	98	—	52	52
Climacteric . . . . .	38	56	94	2	70	72	—	43	43	—	32	32
Epilepsy . . . . .	177	173	250	167	74	241	103	54	157	105	29	134
Head Injuries . . . . .	2	2	4	19	3	22	11	4	15	—	1	1
Infectious—												
Encephalitis Lethargica.	2	—	2	6	—	6	2	—	2	2	—	2
Influenza . . . . .	6	3	9	19	3	22	2	—	2	1	5	6
Syphilis . . . . .	57	16	73	97	24	121	82	4	86	46	2	48
Other Infections . . . . .	50	12	62	36	10	43	24	5	29	31	9	40
Old age . . . . .	58	32	90	49	33	82	83	31	114	21	21	42
Hereditary Predisposition.	256	89	345	309	91	400	171	49	220	127	31	158
Previous attacks . . . . .	295	136	531	393	144	537	367	110	477	266	68	334
Unascertained . . . . .	1,169	484	1,653	2,022	723	2,745	1,450	527	1,977	1,010	409	1,419
<b>TOTAL</b>	<b>3,674</b>	<b>1,595</b>	<b>5,269</b>	<b>4,753</b>	<b>1,754</b>	<b>6,507</b>	<b>4,186</b>	<b>1,389</b>	<b>5,575</b>	<b>2,855</b>	<b>956</b>	<b>3,811</b>

Note : Figures prior to 1947 relate to undivided India.



## EDUCATION.\*

## No. 32.—Number of Institutions.

Province.	Recognised Institutions.						Unrecognised Institutions.		All Institutions.		Total.
	Colleges.		Schools.		All Institutions.		Males.	Females.	Males.	Females.	
	Males.	Females.	Males.	Females.	Males.	Females.					
Madras (b)	89	14	33,175	4,533	33,264	4,547	227	1	33,491	4,548	38,039
Bombay	53	2	21,256	2,392	21,309	2,394	267	20	21,576	2,414	23,990
West Bengal	57	14	15,244	1,823	15,301	1,837	202	21	15,503	1,858	17,361
United Provinces (c)	142	24	22,262	2,333	22,404	2,357	1,385	124	23,789	2,481	26,270
East Punjab	26	6	3,622	929	3,648	935	427	16	4,075	951	5,026
Bihar (e)	27	3	20,688	2,107	20,715	2,110	1,146	106	21,861	2,216	24,077
Orissa	13	1	6,892	236	6,905	237	822	4	7,727	241	7,968
Central Provinces and Berar (a).	21	2	5,599	646	5,620	648	460	87	6,080	735	6,815
Assam	19	4	10,189	1,671	10,208	1,675	1,270	153	11,478	1,828	13,306
Ajmer-Merwara (d)	4	2	283	97	287	99	68	4	355	103	458
Coorg	—	—	122	3	122	3	2	—	124	3	127
Delhi (e)	6	2	268	96	274	98	48	1	322	99	421
Bangalore	1	—	56	42	57	42	—	—	57	42	99
Administered Areas in Indian States.	..	..	..	..	..	..	..	..	..	..	..
<b>TOTAL . 1946-47</b>	<b>458</b>	<b>74</b>	<b>139,656</b>	<b>16,908</b>	<b>140,114</b>	<b>16,982</b>	<b>6,324</b>	<b>537</b>	<b>146,438</b>	<b>17,519</b>	<b>163,957</b>
1945-46	494	83	171,418	23,809	171,912	23,892	10,318	3,246	182,230	27,138	209,368
1944-45	444	78	171,359	23,346	171,803	23,424	10,698	3,013	182,501	27,437	209,938
1943-44	404	70	173,927	23,793	174,331	23,863	10,781	3,511	185,112	27,374	212,486
<b>TOTAL . 1942-43</b>	<b>389</b>	<b>66</b>	<b>177,933</b>	<b>25,272</b>	<b>178,322</b>	<b>25,388</b>	<b>12,006</b>	<b>3,676</b>	<b>190,328</b>	<b>29,014</b>	<b>219,342</b>
1941-42	373	58	182,730	22,728	183,103	26,796	14,270	3,869	197,373	30,665	228,038
1940-41	357	53	185,001	28,501	185,358	28,554	14,738	4,124	200,096	32,678	232,774
1939-40	339	46	184,793	3,259	185,132	20,305	15,793	4,259	200,925	34,564	235,489

(Source :—Ministry of Education.)

N.B. —(i) There are 15 universities and 5 Boards of Secondary and Intermediate Education in 1941-42; 15 universities and 6 Boards of Secondary and Intermediate Education in 1942-43 and 16 universities and 6 Boards of Secondary and Intermediate Education in 1943-44, 1944-45 and 1945-46 in India which are not included in the number of Institutions

(ii) Figures prior to the year 1946-47 relate to Undivided India.

\*The forms in which Educational Statistics used to have been collected have been revised since 1947-48. Tables Nos. 57 to 67 contain information for 1947-48 in those revised forms.

(a) Excludes two universities and one High School Education board.

(b) Excludes three universities.

(c) Excludes five universities and one board of Secondary and Intermediate Education.

(d) Excludes one Board of Secondary and Intermediate Education.

(e) Excludes one university and one Board of Secondary and Intermediate Education.



**EDUCATION.**

**No. 33.—Total number of Scholars attending Institutions in India.**

Province.	Scholars attending Recognised Institutions.						Scholars attending Unrecognised Institutions.		Total number of Scholars attending Recognised and Unrecognised Institutions.	
	Colleges.		Schools.		Total.		For Males.	For Females.	For Males.	For Females.
	For Males.	For Females.	For Males.	For Females.	For Males.	For Females.				
Madras . . . . .	34,598	1,894	3,387,147	566,046	3,421,745	567,940	8,524	25	3,430,269	567,965
Bombay . . . . .	32,080	231	1,735,944	322,890	1,768,024	323,121	22,051	1,709	1,790,075	324,830
West Bengal . . . . .	37,624	2,078	1,265,975	137,057	1,303,599	139,135	14,787	1,630	1,318,386	140,765
United Provinces . . . . .	43,533	1,581	1,900,781	204,347	1,944,314	205,928	55,091	4,960	1,999,405	210,888
East Punjab . . . . .	9,892	723	447,112	76,457	457,004	77,180	16,479	2,046	473,483	79,226
Bihar . . . . .	14,165	284	1,183,606	87,197	1,197,771	87,481	45,871	3,067	1,243,642	90,548
Orissa . . . . .	3,316	64	293,188	13,042	296,504	13,106	20,416	134	316,920	13,240
Central Provinces and Berar.	6,757	236	529,306	65,073	536,063	65,309	19,131	4,945	555,194	70,254
Assam . . . . .	4,678	336	622,830	80,676	627,508	81,012	51,257	6,332	678,865	87,344
Ajmer-Merwara . . . . .	779	55	27,342	7,135	28,121	7,190	3,519	321	31,640	7,511
Coorg . . . . .	—	—	17,221	652	17,221	652	43	—	17,264	652
Delhi . . . . .	3,305	580	54,108	20,709	57,413	21,289	2,093	60	59,506	21,349
Bangalore . . . . .	566	—	14,003	9,577	14,569	9,577	—	—	14,569	9,577
Administered Areas in Indian States.	..	..	..	..	..	..	..	..	..	..
<b>TOTAL . 1946-47 . . . . .</b>	<b>191,293</b>	<b>8,062</b>	<b>11,478,563</b>	<b>1,590,858</b>	<b>11,669,856</b>	<b>1,598,920</b>	<b>259,362</b>	<b>25,229</b>	<b>11,929,218</b>	<b>1,624,149</b>
1945-46 . . . . .	205,230	9,106	14,088,814	2,024,447	14,294,044	2,033,553	368,123	98,794	14,662,167	2,132,527
1944-45 . . . . .	182,319	8,601	13,184,662	1,886,862	13,366,981	1,895,463	356,124	79,541	13,723,105	1,975,004
1943-44 . . . . .	156,874	7,422	12,662,613	1,800,509	12,819,487	1,807,931	336,308	83,021	13,155,795	1,890,952
1942-43 . . . . .	142,631	6,103	12,931,544	1,828,756	13,074,175	1,834,859	374,094	90,599	13,448,269	1,925,458
1941-42 . . . . .	153,182	6,072	13,379,873	1,902,050	13,533,055	1,908,122	450,858	101,152	13,983,913	2,009,274
1940-41 . . . . .	147,155	5,807	13,109,349	1,917,012	13,256,504	1,922,819	480,789	109,778	13,737,293	2,032,597
1939-40 . . . . .	140,088	4,816	12,669,616	1,889,774	12,809,704	1,894,590	479,742	112,363	13,289,446	2,006,953

(Source :— Ministry of Education.)

N.B.—Figures prior to the year 1946-47 relate to Undivided India.

## EDUCATION.

## No. 34.—Expenditure on Education in India.

Province.	Total expenditure on Recognised Institutions from					
	Government Funds.	Board and Municipal Funds.	Fees.	All other sources.	Total.	
	(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)	
Madras . . . . .	6,43,92,317	1,98,17,897	2,38,70,264	2,15,05,661	12,95,86,139	
Bombay . . . . .	4,42,12,100	1,41,71,789	2,71,88,874	1,04,38,173	9,60,10,936	
West Bengal . . . . .	1,42,40,707	42,56,509	1,86,13,223	76,43,040	4,47,53,479	
United Provinces . . . . .	3,27,57,222	81,51,669	1,81,16,766	1,20,19,858	7,10,45,515	
East Punjab . . . . .	1,04,63,651	29,32,675	58,93,921	33,07,219	2,25,97,466	
Bihar . . . . .	76,75,481	80,57,595	95,55,312	46,23,447	2,99,11,835	
Orissa . . . . .	66,64,229	3,50,848	14,95,180	6,44,444	91,54,701	
Central Provinces and Berar . . . . .	1,01,70,241	46,26,480	46,51,985	20,79,409	2,15,28,115	
Assam . . . . .	70,66,329	13,05,937	26,61,373	14,16,630	1,24,50,269	
Ajmer-Merwara . . . . .	10,83,978	1,98,185	5,47,346	5,21,902	23,51,411	
Coorg . . . . .	2,12,591	92,424	78,128	72,229	4,55,372	
Delhi . . . . .	45,48,501	9,48,542	17,92,320	10,79,930	83,69,293	
Bangalore . . . . .	7,23,278	1,62,106	7,02,125	4,14,238	20,01,747	
Administered areas in Indian States . . . . .	..	..	..	..	..	
<b>TOTAL . 1946-47 .</b>	<b>20,42,10,625</b>	<b>6,50,72,656</b>	<b>11,51,66,817</b>	<b>6,57,66,180</b>	<b>45,02,16,278</b>	
	1945-46 .	19,46,77,659	7,05,74,096	12,64,93,593	6,69,80,107	45,87,25,455
	1944-45 .	16,89,72,825	5,95,97,016	10,94,10,972	5,26,69,604	39,06,50,417
	1943-44 .	14,91,52,813	5,22,40,650	9,68,60,447	4,64,43,648	34,46,97,558
<b>TOTAL .</b>	1942-43 .	13,88,31,504	4,87,67,656	8,46,04,523	4,39,38,397	31,61,42,080
	1941-42 .	13,51,72,784	4,53,11,728	8,54,57,745	4,26,37,286	30,85,79,543
	1940-41 .	12,89,01,709	4,61,65,257	8,22,11,167	4,11,25,072	29,84,03,205
	1939-40 .	13,03,79,765	4,19,13,977	7,78,55,041	4,07,27,538	29,08,76,321

(Source :—Ministry of Education.)

N.B.—Figures prior to the year 1946-47 relate to Undivided India.

**EDUCATION.**

**No. 35.—Classification of Colleges and Schools and Number of Scholars attending them.**

		1939-40.	1940-41.	1941-42.	1942-43.	1943-44.	1944-45.	1945-46.	1946-47.	
<b>RECOGNISED INSTITUTIONS.</b>										
<b>UNIVERSITY EDUCATION.</b>										
<i>Colleges—</i>										
Arts and Science	Institutions	304	325	338	354	368	412	454	419*	
	Scholars	119,536	126,573	132,129	123,994	136,093	157,577	175,509	158,731	
<i>Professional Colleges—</i>										
Law	Institutions	15	15	15	15	15	15	16	13	
	Scholars	6,749	6,362	5,902	4,858	5,629	6,857	8,458	8,186	
Medicine	Institutions	12	14	14	15	17	18	19	22	
	Scholars	5,640	6,251	6,282	6,138	6,952	7,283	7,449	7,768	
Engineering	Institutions	7	7	7	7	7	7	7	8	
	Scholars	2,509	2,458	2,564	2,642	2,734	2,950	3,148	5,002	
Education	Institutions	25	25	31	35	35	36	38	34	
	Scholars	2,229	2,218	2,504	2,600	2,372	2,365	2,550	2,493	
Agriculture	Institutions	6	7	8	9	9	9	11	9	
	Scholars	1,469	1,619	1,850	1,791	1,822	2,125	2,727	3,110	
Veterinary Science	Institutions	4	4	4	4	4	4	5	4	
	Scholars	760	767	674	542	490	568	702	588	
Commerce	Institutions	8	9	10	11	14	15	20	14	
	Scholars	5,649	6,250	6,849	5,535	7,396	10,094	11,985	12,334	
Technology	Institutions	2	2	2	3	3	4	5	6	
	Scholars	312	406	445	538	708	999	1,641	862	
Forestry	Institutions	2	2	2	2	2	2	2	3	
	Scholars	51	55	55	96	100	102	167	281	
<b>TOTAL</b>	Institutions	For Males	339	357	373	389	404	444	494	458
		For Females	46	53	58	66	70	78	83	74
	Scholars	Males	134,203	140,412	145,751	134,842	147,452	171,399	193,536	180,603
		Females	10,701	12,550	13,503	13,892	16,844	19,521	20,800	18,752

(Source :—Ministry of Education.)

\*Includes Intermediate Colleges.

## EDUCATION.

No. 35.—Classification of Colleges and Schools and Number of Scholars attending them—*contd.*

			1939-40.	1940-41.	1941-42.	1942-43.	1943-44.	1944-45.	1945-46.	1946-47.
RECOGNISED INSTITUTIONS— <i>contd.</i>										
SCHOOL EDUCATION, GENERAL.										
Secondary Schools.										
<i>For Boys—</i>										
High Schools	{	Institutions	3,246	3,364	3,496	3,632	3,770	3,898	4,250	3,064
		Scholars	1,126,385	1,182,565	1,189,204	1,169,265	1,305,151	1,513,245	1,715,120	1,384,061
Middle English Schools	{	Institutions	4,600	4,830	5,123	5,165	5,308	5,475	5,694	4,170
		Scholars	561,021	563,208	580,670	524,411	548,206	612,103	673,876	540,592
Middle Vernacular Schools.	{	Institutions	4,735	4,763	4,748	4,739	4,803	4,846	4,866	2,919
		Scholars	647,064	661,972	664,893	625,942	629,248	641,827	653,944	406,540
<i>For Girls—</i>										
High Schools	{	Institutions	465	497	539	532	567	615	679	584
		Scholars	129,503	143,562	144,744	170,581	191,273	223,135	254,136	182,101
Middle English Schools	{	Institutions	537	567	590	623	683	722	776	622
		Scholars	76,244	77,643	77,959	102,191	113,960	127,677	139,780	85,821
Middle Vernacular Schools.	{	Institutions	631	682	701	700	741	762	766	572
		Scholars	118,984	125,289	127,319	140,387	145,059	148,918	156,720	93,679
TOTAL	{	Institutions	12,581	12,957	13,367	13,536	13,881	14,219	14,810	10,153
		For Females	1,633	1,746	1,830	1,855	1,991	2,099	2,221	1,778
	{	Scholars	2,285,437	2,353,255	2,374,456	2,319,618	2,482,605	2,767,175	3,042,940	2,251,186
		For Females	373,764	400,984	410,333	413,159	450,292	499,730	550,636	441,608
<i>Primary Schools—</i>										
For Boys	{	Institutions	161,810	161,122	157,827	153,380	149,472	147,360	146,899	120,567
		Scholars	9,908,993	10,258,201	8,895,083	8,566,938	8,193,841	8,388,804	8,825,103	8,837,968
For Girls	{	Institutions	27,941	26,042	24,141	22,654	21,080	20,521	20,801	14,346
		Scholars	1,536,379	1,539,648	3,123,643	3,027,420	2,932,173	3,019,110	3,264,908	1,198,486
TOTAL	{	Institutions	161,810	161,122	157,827	153,380	149,472	147,360	146,899	120,567
		For Females	27,941	26,042	24,141	22,654	21,080	20,521	20,801	14,346
	{	Scholars	8,595,642	8,828,396	8,895,083	8,566,938	8,193,841	8,388,804	8,825,103	7,323,528
		For Females	2,849,730	2,969,453	3,123,643	3,027,420	2,932,173	3,019,110	3,264,908	2,712,926

**EDUCATION.**

**No. 35.—Classification of Colleges and Schools and Number of Scholars attending them—*contd.***

	1939-40.	1940-41.	1941-42.	1942-43.	1943-44.	1944-45.	1945-46.	1946-47.	
<b>RECOGNISED INSTITUTIONS—<i>contd.</i></b>									
SCHOOL EDUCATION, SPECIAL.									
<i>Schools for Special Instruction—</i>									
Normal and Training Schools for Masters.	Institutions.	372	376	373	380	376	378	394	338
	Scholars .	21,612	22,435	22,784	22,084	20,381	20,027	21,938	23,754
Normal and Training Schools for Mistresses	Institutions.	228	236	239	207	196	193	193	189
	Scholars .	8,194	8,896	9,337	9,305	8,839	8,864	9,448	10,193
Schools of Art .	Institutions.	17	17	19	17	17	18	17	14
	Scholars .	2,210	2,201	2,041	1,652	1,576	1,618	1,798	1,698
Law Schools .	Institutions.	—	—	—	—	—	—	—	—
	Scholars .	—	—	—	—	—	—	—	—
Medical Schools .	Institutions.	30	26	30	36	34	33	31	24
	Scholars .	6,737	5,823	5,464	5,300	4,942	5,024	5,264	4,024
Engineering and Sur- veying Schools.	Institutions.	9	10	10	9	9	9	9	4
	Scholars .	1,342	2,039	1,875	1,845	1,802	1,855	2,005	1,008
Technical and Indus- trial Schools.	Institutions.	633	660	660	627	596	624	645	487
	Scholars .	37,630	38,943	35,314	31,630	31,779	30,436	33,614	26,979
Commercial Schools .	Institutions.	426	428	399	364	325	305	327	296
	Scholars .	15,240	14,712	12,006	12,271	12,207	13,677	15,653	14,788
Agricultural Schools .	Institutions.	17	18	18	15	15	14	14	14
	Scholars .	902	849	807	748	748	777	885	891
Schools for Defectives	Institutions.	53	53	59	54	59	58	60	51
	Scholars .	2,138	2,181	1,948	1,657	1,713	1,800	2,033	1,881
Reformatory Schools .	Institutions.	16	15	16	16	13	14	15	13
	Scholars .	3,572	3,891	3,457	3,240	3,560	3,919	3,674	3,415

## EDUCATION.

No. 35.—Classification of Colleges and Schools and Number of Scholars attending them—*concl'd.*

		1939-40.	1940-41.	1941-42.	1942-43.	1943-44.	1944-45.	1945-46.	1946-47.	
RECOGNISED INSTITUTIONS — <i>concl'd.</i>										
SCHOOL EDUCATION, SPECIAL— <i>cont'd.</i>										
Schools for Special Instruction— <i>cont'd.</i>										
Schools for Adults	Institutions	5,974	6,407	6,973	6,695	6,094	5,171	4,813	5,988	
	Scholars	172,539	185,340	197,222	173,554	149,306	134,219	130,957	165,637	
Other Schools	Institutions	3,312	3,381	3,507	3,359	3,562	3,689	3,978	2,302	
	Scholars	182,211	186,963	186,153	169,879	167,358	174,489	202,325	85,905	
TOTAL	Institutions	For Males	10,402	10,922	11,536	11,017	10,574	9,780	9,705	8,936
		For Females	685	705	767	763	722	726	787	784
TOTAL	Scholars	Males	418,838	435,140	437,539	392,978	363,700	353,890	379,144	301,889
		Females	35,979	39,133	40,869	40,187	40,511	42,815	50,450	38,284
Total of Colleges and Schools (Recognised Institutions).	Institutions	For Males	185,132	185,358	183,103	178,322	174,331	171,803	171,912	140,114
		For Females	30,305	28,546	26,796	25,338	23,863	23,424	23,892	16,982
	Scholars	Males	11,434,120	11,757,203	11,852,829	11,414,376	11,187,598	11,681,268	12,440,723	10,057,206
		Females	3,270,174	3,422,120	3,588,348	3,494,658	3,439,820	3,581,176	3,886,794	3,211,570
Unrecognised Institutions.	Institutions	For Males	15,793	14,738	14,270	12,006	10,781	10,698	10,318	6,324
		For Females	4,259	4,124	3,869	3,676	3,511	3,013	3,246	537
	Scholars	Males	440,372	443,489	413,482	343,578	307,363	320,024	333,305	232,147
		Females	151,733	147,078	138,528	121,115	111,966	115,641	133,792	52,444
GRAND TOTAL	Institutions	For Males	200,925	200,096	197,373	190,328	185,112	182,501	182,230	146,438*
		For Females	34,564	32,670	30,665	29,014	27,374	26,437	27,138	17,519
	Scholars	Males	11,874,492	12,200,692	12,266,311	11,757,954	11,494,961	12,001,292	12,774,028	10,289,353
		Female	3,421,907	3,569,198	3,726,876	3,615,773	3,551,786	3,696,817	4,020,586	3,264,014

N. B.—(i) There are 15 Universities and 6 Boards of Secondary and Intermediate Education in 1941-42; 15 Universities and 6 Boards of Secondary and Intermediate Education in 1942-43; and 16 Universities and 6 Boards of Secondary and Intermediate Education in 1943-44; 1944-45 and 1945-46 respectively in India.

(ii) Figures prior to the year 1946-47 relate to Undivided India.

\*Includes Intermediate Colleges.

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**NO. 36.—NUMBER OF COLLEGES AND SCHOOLS, ETC.**

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## No. 36.—Number of Colleges and Schools, and of

Province.	Institutions and Scholars.	University Education.					
		Arts and Science Colleges.	Professional Colleges.				
			Law Colleges.	Medical Colleges.	Educational Colleges.	Agricultural Colleges.	Other Colleges.
Madras . . . . .	<i>Institutions—</i>						
	For Males . . . . .	68	2	5	3	2	9
	For Females . . . . .	9	—	1	4	—	—
	TOTAL . . . . .	77	2	6	7	2	9
	<i>Scholars—</i>						
	Males . . . . .	27,953	751	1,414	307	455	1,573
	Females . . . . .	3,351	6	508	165	5	4
TOTAL . . . . .	31,304	757	1,922	472	460	1,577	
Bombay . . . . .	<i>Institutions—</i>						
	For Males . . . . .	29	5	6	3	1	9
	For Females . . . . .	2	—	—	—	—	—
	TOTAL . . . . .	31	5	6	3	1	9
	<i>Scholars—</i>						
	Males . . . . .	19,833	1,182	1,369	161	588	4,001
	Females . . . . .	4,616	30	360	94	3	74
TOTAL . . . . .	24,449	1,212	1,729	255	591	4,075	
West Bengal . . . . .	<i>Institutions—</i>						
	For Males . . . . .	39	2	3	3	—	10
	For Females . . . . .	12	—	—	2	—	—
	TOTAL . . . . .	51	2	3	5	—	10
	<i>Scholars—</i>						
	Males . . . . .	27,239	2,016	1,569	154	—	5,800
	Females . . . . .	2,757	15	85	67	—	—
TOTAL . . . . .	29,996	2,031	1,654	221	—	5,800	



TION.

Scholars attending them, by Provinces, 1946-47.

School Education General.		School Education Special.			Total of Recognised Institutions.	Total of Unrecognised Institutions.	GRAND TOTAL.
Secondary Schools.	Primary Schools.	Normal and Training Schools for Masters and Mistresses.	Other Special Schools.				
			Technical and Industrial Schools.	All other Special Schools.			
746	31,980	78	48	323	33,264	227	33,491
216	4,180	85	26	26	4,547	1	4,548
962	36,160	163	74	349	37,811	228	38,039
367,535	2,123,184	11,159	3,725	16,751	2,554,807	7,810	2,562,617
86,990	1,333,948	6,247	1,026	2,628	1,434,878	739	1,435,617
454,525	3,457,132	17,406	4,751	19,379	3,989,685	8,549	3,998,234
997	17,188	41	46	2,984	21,309	267	21,576
184	1,804	32	61	311	2,394	20	2,414
1,181	18,992	73	107	3,295	23,703	287	23,990
222,391	1,175,253	3,998	3,387	85,889	1,518,052	15,520	1,533,572
62,629	489,789	1,968	3,665	9,865	573,093	8,240	581,333
285,020	1,665,042	5,966	7,052	95,754	2,091,145	23,760	2,114,905
1,541	12,192	45	67	1,399	15,301	202	15,503
205	1,580	9	21	8	1,837	21	1,858
1,746	13,772	54	88	1,407	17,138	223	17,361
336,525	761,364	1,094	3,312	46,840	1,185,913	14,146	1,200,059
51,304	198,157	216	1,507	2,713	256,821	2,271	259,092
387,829	959,521	1,310	4,819	49,553	1,442,734	16,417	1,459,151

(Source :—Ministry of Education.)

## EDUCA

## No. 36.—Number of Colleges and Schools, and of

Province.	Institutions and Scholars.	University Education.					
		Arts and Science Colleges.	Professional Colleges.				
			Law Colleges.	Medical Colleges.	Educational Colleges.	Agricultural Colleges.	Other Colleges.
United Provinces	<i>Institutions—</i>						
	For Males . . .	128	—	1	8	3	2
	For Females . . .	21	—	—	3	—	—
	TOTAL . . .	149	—	1	11	3	2
	<i>Scholars—</i>						
	Males . . . . .	30,403	2,209	973	728	1,684	6,353
	Females . . . . .	2,458	5	84	212	—	5
TOTAL . . . . .	32,861	2,214	1,057	940	1,684	6,358	
East Punjab	<i>Institutions—</i>						
	For Males . . . . .	25	—	1	—	—	—
	For Females . . . . .	3	—	1	2	—	—
	TOTAL . . . . .	28	—	2	2	—	—
	<i>Scholars—</i>						
	Males . . . . .	9,280	—	357	—	—	—
	Females . . . . .	583	—	344	51	—	—
TOTAL . . . . .	9,863	—	701	51	—	—	
Bihar	<i>Institutions—</i>						
	For Males . . . . .	20	1	2	1	1	2
	For Females . . . . .	3	—	—	—	—	—
	TOTAL . . . . .	23	1	2	1	1	2
	<i>Scholars—</i>						
	Males . . . . .	12,376	530	389	82	55	583
	Females . . . . .	391	—	35	8	—	—
TOTAL . . . . .	12,767	530	424	90	55	583	

TION.

Scholars attending them, by Provinces, 1946-47—contd.

School Education General.		School Education Special.			Total of Recognised Institutions.	Total of Unrecognised Institutions.	GRAND TOTAL.
Secondary Schools.	Primary Schools.	Normal and Training Schools for Masters and Mistresses.	Other Special Schools.				
			Technical and Industrial Schools.	All other Special Schools.			
1,645	18,370	65	83	2,099	22,404	1,385	23,789
578	1,678	25	8	44	2,357	124	2,481
2,223	20,048	90	91	2,143	24,761	1,509	26,270
342,229	1,386,453	2,523	3,263	69,864	1,846,682	52,827	1,899,509
108,837	189,055	608	453	1,843	303,560	7,224	310,784
451,066	1,575,508	3,131	3,716	71,707	2,150,242	60,051	2,210,293
1,141	2,429	3	14	35	3,648	427	4,075
95	817	6	8	3	935	16	951
1,236	3,246	9	22	38	4,583	443	5,026
273,304	166,870	399	373	967	451,550	16,177	467,727
23,866	56,805	264	676	45	82,634	2,348	84,982
297,170	223,675	663	1,049	1,012	534,184	18,525	552,709
1,833	18,296	66	40	453	20,715	1,146	21,861
118	1,964	10	14	1	2,110	106	2,216
1,951	20,260	76	54	454	22,825	1,252	(a)24,077
316,800	775,192	1,460	2,557	15,931	1,125,955	43,803	1,169,758
26,608	131,204	297	487	267	159,297	5,135	164,432
343,408	906,396	1,757	3,044	16,198	1,285,252	48,938	1,334,190

(a) Includes 61 night primary and night Technical and Industrial Schools.

## No. 36.—Number of Colleges and Schools, and of

Province.	Institutions and Scholars.	University Education.				
		Arts and Science Colleges.	Professional Colleges.			
			Law Colleges.	Medical Colleges.	Educational Colleges.	Agricultural Colleges.
Orissa	<i>Institutions—</i>					
	For Males . . .	11	—	1	1	—
	For Females . . .	1	—	—	—	—
	TOTAL . . .	12	—	1	1	—
	<i>Scholars—</i>					
	Males . . . . .	3,118	—	83	11	—
	Females . . . . .	155	—	11	2	—
TOTAL . . . . .	3,273	—	94	13	—	
Central Provinces and Berar.	<i>Institutions—</i>					
	For Males . . . . .	13	2	—	2	1
	For Females . . . . .	1	—	—	1	—
	TOTAL . . . . .	14	2	—	3	1
	<i>Scholars—</i>					
	Males . . . . .	4,327	625	—	288	234
	Females . . . . .	747	1	—	97	—
TOTAL . . . . .	5,074	626	—	385	234	
Assam	<i>Institutions—</i>					
	For Males . . . . .	18	1	—	—	—
	For Females . . . . .	4	—	—	—	—
	TOTAL . . . . .	22	1	—	—	—
	<i>Scholars—</i>					
	Males . . . . .	4,328	91	—	—	—
	Females . . . . .	595	—	—	—	—
TOTAL . . . . .	4,923	91	—	—	—	

TION.

Scholars attending them, by Provinces, 1946-47—contd.

School Education General.		School Education Special.			Total of Recognised Institutions.	Total of Unrecognised Institutions.	GRAND TOTAL.
Secondary Schools.	Primary Schools.	Normal and Training Schools for Masters and Mistresses.	Other Special Schools.				
			Technical and Industrial Schools.	All other Special Schools.			
336	6,409	14	6	127	6,905	822	7,727
26	206	3	1	—	237	4	241
362	6,615	17	7	127	7,142	826	7,968
46,668	185,914	734	137	2,790	239,455	16,251	255,706
5,685	64,156	55	64	27	70,155	4,299	74,454
52,353	250,070	789	201	2,817	309,610	20,550	330,160
817	4,723	15	14	30	5,620	460	6,080
146	488	9	1	2	648	87	735
963	5,211	24	15	32	6,268	547	6,815
148,908	325,230	1,540	626	1,826	483,278	17,185	500,463
27,457	81,802	555	150	285	118,094	6,891	124,985
176,365	413,032	2,095	776	2,111	601,372	24,076	625,448
950	8,420	8	16	795	10,208	1,270	11,478
145	1,464	5	7	50	1,675	153	1,828
1,095	9,884	13	23	845	11,883	1,423	13,306
147,432	371,909	392	732	17,633	542,517	42,927	585,444
29,154	134,147	101	429	1,577	166,003	14,762	180,765
176,586	506,056	493	1,161	19,210	708,520	57,689	766,209

## No. 36.—Number of Colleges and Schools, and of

Province.	Institutions and Scholars.	University Education.					
		Arts and Science Colleges.	Professional Colleges.				
			Law Colleges.	Medical Colleges.	Educational Colleges.	Agricultural Colleges.	Other Colleges.
Ajmer-Merwara	<i>Institutions—</i>						
	For Males . . .	3	—	—	1	—	—
	For Females . . .	2	—	—	—	—	—
	TOTAL . . .	5	—	—	1	—	—
	<i>Scholars—</i>						
	Males . . . . .	697	—	—	57	—	—
	Females . . . . .	71	—	—	9	—	—
TOTAL . . . . .	768	—	—	66	—	—	
Coorg	<i>Institutions—</i>						
	For Males . . . . .	—	—	—	—	—	—
	For Females . . . . .	—	—	—	—	—	—
	TOTAL . . . . .	—	—	—	—	—	—
	<i>Scholars—</i>						
	Males . . . . .	—	—	—	—	—	—
	Females . . . . .	—	—	—	—	—	—
TOTAL . . . . .	—	—	—	—	—	—	
Delhi	<i>Institutions—</i>						
	For Males . . . . .	5	—	—	—	1	—
	For Females . . . . .	1	—	1	—	—	—
	TOTAL . . . . .	6	—	1	—	1	—
	<i>Scholars—</i>						
	Males . . . . .	2,400	724	—	—	86	—
	Females . . . . .	487	1	187	—	—	—
TOTAL . . . . .	2,887	725	187	—	86	—	

TION.

Scholars attending them, by Provinces, 1946-47—contd.

School Education General.		School Education Special.			Total of Recognised Institutions.	Total of Unrecognised Institutions.	GRAND TOTAL.
Secondary Schools.	Primary Schools.	Normal and Training Schools for Masters and Mistresses.	Other Special Schools.				
			Technical and Industrial Schools.	All other Special Schools.			
47	227	2	1	6	287	68	355
17	78	2	—	—	99	4	103
64	305	4	1	6	386	72	458
10,024	16,242	103	43	255	27,421	3,381	30,802
1,635	6,116	59	—	—	7,890	459	8,349
11,659	22,358	162	43	255	35,311	3,840	39,151
6	116	—	—	—	122	2	124
1	2	—	—	—	3	—	3
7	118	—	—	—	125	2	127
1,888	9,451	27	10	4	11,380	27	11,407
1,025	5,454	14	—	—	6,493	16	6,509
2,913	14,905	41	10	4	17,873	43	17,916
80	177	1	1	9	274	48	322
29	63	1	2	1	98	1	99
109	240	2	3	10	372	49	421
30,843	21,624	44	236	1,216	57,173	2,093	59,266
9,986	10,722	41	74	31	21,529	60	21,589
40,829	32,346	85	310	1,247	78,702	2,153	80,855

## No. 36.—Number of Colleges and Schools, and of

Province.	Institutions and Scholars.	University Education.						
		Arts and Science Colleges.	Professional Colleges.					
			Law Colleges.	Medical Colleges.	Educational Colleges.	Agricultural Colleges.	Other Colleges.	
Bangalore	<i>Institutions—</i>							
	For Males . . .	1	—	—	—	—	—	—
	For Females . . .	—	—	—	—	—	—	—
	TOTAL . . .	1	—	—	—	—	—	—
	<i>Scholars—</i>							
	Males . . . . .	493	—	—	—	—	—	—
	Females . . . . .	73	—	—	—	—	—	—
	TOTAL . . . . .	566	—	—	—	—	—	—
	<i>Institutions—</i>							
For Males . . . . .	360	13	19	22	9	35		
For Females . . . . .	59	—	3	12	—	—		
TOTAL . . . . .	419	13	22	34	9	35		
GRAND TOTAL	<i>Scholars—</i>							
	Males . . . . .	142,447	8,128	6,154	1,788	3,102	18,984	
	Females . . . . .	16,284	58	1,614	705	8	83	
	TOTAL . . . . .	158,731	8,186	7,768	2,493	3,110	19,067	



TION.

Scholars attending them, by Provinces, 1946-47—concl'd.

School Education General.		School Education Special.			Total of Recognised Institutions.	Total of Unrecognised Institutions.	GRAND TOTAL.
Secondary Schools.	Primary Schools.	Normal and Training Schools for Masters and Mistresses.	Other Special Schools.				
			Technical and Industrial Schools.	All other Special Schools.			
14	40	—	2	—	57	—	57
18	22	2	—	—	42	—	42
32	62	2	2	—	99	—	99
7,697	5,964	—	47	—	14,201	—	14,201
5,374	4,449	49	—	—	9,945	—	9,945
13,071	10,413	49	47	—	24,146	—	24,146
10,153	120,567	338	338	8,260	140,114	6,324	146,437
1,778	14,346	189	149	446	16,982	537	17,517
11,931	134,913	527	487	8,706	157,096	6,861	163,954
2,252,308	7,324,586	23,473	18,448	259,966	10,058,384	232,147	10,289,351
440,486	2,711,868	10,474	8,531	19,281	3,209,392	52,444	3,264,016
2,692,794	10,036,454	33,947	26,979	279,247	13,268,776	284,591	13,553,376

## No. 37.—Stages of Instruction in Recognised Schools

Province.	Number of Schools.	Number of Scholars on rolls on 31st March.	High Stage.			Middle Stage.		
			Males.	Females.	Total.	Males.	Females.	Total.
Madras . . . . .	37,122	3,911,657	123,637	18,679	142,316	300,122	84,354	384,476
Bombay . . . . .	20,173	1,950,062	103,738	25,687	129,425	250,094	73,984	324,078
West Bengal . . . . .	15,518	1,347,350	119,372	9,334	128,706	106,865	11,658	118,523
United Provinces . . . . .	22,271	2,026,574	47,059	3,525	50,584	256,310	25,003	281,313
East Punjab . . . . .	4,482	521,014	25,786	1,301	27,087	82,902	6,153	89,055
Bihar . . . . .	22,211	1,249,804	84,951	2,641	87,592	112,009	5,606	117,615
Orissa . . . . .	6,977	302,423	12,393	736	13,129	13,724	1,094	14,818
Central Provinces and Berar . . . . .	6,174	589,397	19,805	3,437	23,242	49,914	9,073	58,987
Assam . . . . .	10,979	682,934	30,244	3,578	33,822	64,986	10,071	75,057
Ajmer-Merwara . . . . .	369	34,017	4,149	542	4,691	5,995	1,377	7,372
Coorg . . . . .	125	17,878	826	256	1,082	2,241	1,188	3,429
Delhi . . . . .	349	73,175	4,374	827	5,201	11,064	3,166	14,230
Bangalore . . . . .	94	23,484	1,324	664	1,988	2,662	1,567	4,229
Administered Areas in Indian States.	..	..	..	..	..	..	..	..
TOTAL, 1946-47 . . . . .	146,844	127,29,769	577,658	71,207	648,865	1,258,888	234,294	1,493,182
TOTALS { 1945-46 . . . . .	184,811	15,683,607	709,609	74,968	784,577	1,602,613	266,973	1,869,586
{ 1944-45 . . . . .	184,199	14,674,819	628,270	65,408	693,678	1,457,091	265,578	1,722,669
{ 1943-44 . . . . .	186,424	14,058,911	531,574	56,303	587,877	1,329,436	220,428	1,549,864
{ 1942-43 . . . . .	191,425	14,327,135	511,229	48,710	559,939	1,237,978	200,730	1,438,708
{ 1941-42 . . . . .	197,165	14,803,515	506,405	46,500	552,905	1,263,314	191,363	1,454,677
{ 1940-41 . . . . .	201,875	14,552,088	502,407	45,016	547,423	1,212,800	180,516	1,393,376
{ 1939-40 . . . . .	203,965	14,104,573	472,213	39,519	511,732	1,151,739	160,693	1,312,432

(a) Includes 169 Scholars reading in high classes of Intermediate Colleges.

(b) Includes 292 Scholars of School department of St. Edmunds Arts College, Shillong.

(c) Excludes 78 pupils reading purely classical language in Assam, 20 students reading Weaving and Carpentry in Coorg and 7 girls reading vocational course in Assam, and includes 597 and 286 students reading in school stages in colleges in the Punjab and Assam respectively and 94 girls reading in school stages in the Punjab.

(d) Excludes 66 pupils reading classical language in Assam, and 18 students reading Weaving and Carpentry in Coorg and includes 379 and 118 students reading in school stages in colleges in the Punjab and Assam respectively and 95 girls reading in school stages in colleges in the Punjab.

TION.

for general Education.

Primary Stage.			Grand Total.			Province.
Males.	Females.	Total.	Males.	Females.	Total.	
2,066,960	1,317,905	3,384,865	2,490,719	1,420,938	3,911,657	Madras.
1,043,812	452,747	1,496,559	1,397,644	552,418	1,950,062	Bombay.
871,652	228,469	1,100,121	1,097,889	249,461	1,347,350	West Bengal.
1,425,313	269,364	1,694,677	1,728,682	297,892	2,026,574	United Provinces
331,655	73,217	404,872	440,343(a)	80,671	521,014	East Punjab.
895,032	149,565	1,044,597	1,091,992	157,812	1,249,804	Bihar.
206,465	68,011	274,476	232,582	69,841	302,423	Orissa.
404,419	102,749	507,168	474,138	115,259	589,397	Central Provinces and Berar.
424,403	149,652	574,055	519,633(b)	163,301	682,934	Assam.
16,122	5,832	21,954	26,266	7,751	34,017	Ajmer-Merwzra
8,272	5,095	13,367	11,339	6,479	17,818	Coorg.
37,029	16,715	53,744	52,467	20,708	73,175	Delhi.
9,675	7,592	17,267	13,661	9,823	23,484	Bangalore.
..	..	..	..	..	..	Administered Areas in Indian States.
7,740,809	2,846,913	10,587,722	9,577,355	3,152,354	12,729,769	TOTAL, 1946-47.
9,556,505	3,473,419	13,029,924	11,868,727	3,815,406(g)	15,684,133(h)	1945-46
9,071,178	3,187,795	12,258,973	11,156,539	3,518,781	14,675,320(f)	1944-45
8,815,898	3,105,834	11,921,732	10,676,908	3,382,565	14,059,473(e)	1943-44
9,137,762	3,191,234	12,328,996	10,886,969	3,440,674	14,327,643(d)	1942-43
9,500,605	3,296,200	12,796,805	11,270,324	3,534,063	14,804,387(c)	1941-42
9,467,303	3,144,966	12,612,269	11,182,570	3,370,515(i)	14,553,085(j)	1940-41
9,258,691	3,023,364	12,282,055	10,882,643	3,223,576	14,106,219(k)	1939-40
						TOTALS.

Source :—Ministry of Education.

N.B.—Figures prior to the year 1946-47 relate to undivided India.

(e) Excludes 27 scholars reading classical language in Assam and 15 scholars reading Carpentry and Weaving in Coorg and includes 381 and 123 students reading in school stages in colleges in the Punjab and Assam respectively and 100 girls reading in school stages in colleges in the Punjab.

(f) Excludes 17 pupils of Hafiz class in Assam, and 5 students reading Weaving and Carpentry in Coorg, 37 girls reading in Intermediate classes in N.-W. F. Province and 22 scholars in Bangalore whose details were not available, and also includes 418 and 174 scholars reading in school stages in colleges in the Punjab and Assam respectively.

(g) Includes 46 High school pupils studying in the Intermediate classes in N.-W. F. Province.

(h) Excludes 16 scholars in Coorg, also excludes 21 boys in Hafiz class in Assam and 9 pupils in Bangalore and includes 388 and 184 students in the Punjab and Assam respectively reading in school stages in colleges.

(i) Includes 14 high school pupils studying in the Intermediate classes in the N.-W. F. Province.

(j) Includes 19 scholars in Coorg; also excludes 84 boys reading purely classics and 9 girls of Home-craft class in S. V. & H. D. in Assam and includes 840 and 269 pupils in the Punjab and Assam respectively reading the school stages in Colleges.

(k) Excludes 19 scholars in Coorg; also excludes 95 scholars reading purely classics in Assam and includes 1,520 and 240 Pupils in the Punjab and Assam respectively reading in the school stages in colleges.

## EDUCA

## No. 38.—Number of Pupils in each Stage of Instruction,

Stage.		Anglo-Indians and Europeans.	Indian Christians.	Hindus.	Muham- madans.	
1		2	3	4	5	
College Stage . . . . .	Males . . . . .	712	5,302	142,535	31,798	
	Females . . . . .	274	2,772	14,077	1,955	
High Stage . . . . .	Males . . . . .	2,842	17,129	438,987	114,153	
	Females . . . . .	2,295	9,953	49,890	6,881	
Middle Stage . . . . .	Males . . . . .	5,523	40,990	1,102,735	320,248	
	Females . . . . .	5,447	29,543	192,612	26,640	
Primary Stage . . . . .	Males . . . . .	13,938	240,523	6,368,357	2,780,171	
	Females . . . . .	13,884	184,040	2,345,232	823,550	
Special Schools . . . . .	Males . . . . .	461	7,224	202,283	162,656	
	Females . . . . .	566	6,954	21,373	19,507	
Unrecognised Institutions. . . . .	Males . . . . .	190	3,869	143,721	167,776	
	Females . . . . .	120	2,350	41,142	82,154	
GRAND TOTAL 1945-46.		Males . . . . .	23,666	315,037	8,398,618	3,576,802
		Females . . . . .	22,586	235,612	2,664,326	960,687
		TOTAL . . . . .	46,252	550,649	11,062,944	4,537,489
1944-45	Males . . . . .	23,758	290,026	7,877,691	3,382,612	
	Females . . . . .	22,884	216,752	2,447,875	880,913	
TOTAL . . . . .		46,642	506,778	10,325,566	4,263,525	
1943-44	Males . . . . .	23,953	272,757	7,558,283	3,249,927	
	Females . . . . .	23,704	206,435	2,357,593	845,149	
TOTAL . . . . .		47,657	479,192	9,915,876	4,095,076	
1942-43	Males . . . . .	23,905	274,898	7,657,195	3,414,660	
	Females . . . . .	23,368	205,563	2,373,806	894,796	
TOTAL . . . . .		47,273	480,461	10,031,001	4,309,456	
1941-42	Males . . . . .	23,071	279,397	7,986,725	3,550,341	
	Females . . . . .	22,939	206,450	2,430,338	946,373	
TOTAL . . . . .		46,010	485,847	10,417,063	4,496,714	

(a) Includes 753 Hindus and 181 Muhammadans and in the U. P. not shown in details.

(b) Includes 1 Hindu and 2 Muhammadans and in the U. P. not shown in details.

(c) Includes 801 Hindus, 161 Muhammadans and 2 others in the U. P. not shown in details.

(d) Includes 2 Hindus and 5 Muhammadans and in the U. P. not shown in details.

(e) Includes 751 Hindus and 132 Muhammadans and 4 others in the U. P. not shown in details.

TION.

classified according to Sex, Race or Creed\*.

Buddhists.	Parsis.	Others.	Total of Columns 2-8.	Stage.	
6	7	8	9	10	
158	1,259	9,864	(a)192,562	Males . . .	} College Stage.
11	709	1,043	(b)20,844	Females . . .	
456	2,997	32,698	609,262	Males . . .	} High Stage.
53	2,227	3,706	75,005	Females . . .	
1,328	2,042	71,338	1,544,204	Males . . .	} Middle Stage.
219	2,015	14,429	270,905	Females . . .	
11,999	3,727	296,563	9,715,278	Males . . .	} Primary Stage.
5,057	3,933	93,754	3,469,450	Females . . .	
946	754	4,845	379,169	Males . . .	} Special Schools.
245	555	1,250	50,450	Females . . .	
46	176	17,527	333,305	Males . . .	} Unrecognised Institutions.
44	68	7,914	133,792	Females . . .	
14,933	10,955	432,835	(a)12,773,780	Males . . .	} GRAND TOTAL 1945-46.
5,629	9,507	122,096	(b)4,020,446	Females . . .	
20,562	20,462	554,931	16,794,226	TOTAL . . .	
14,121	11,471	401,078	12,000,757	Males . . .	} 1944-45 . . .
3,745	9,184	115,436	3,696,789	Females . . .	
17,866	20,655	516,514	15,697,546	TOTAL . . .	
12,000	11,585	365,097	(c)11,494,566	Males . . .	} 1943-44 . . .
3,886	9,597	105,382	(d)3,551,783	Females . . .	
15,886	21,182	470,479	15,046,349	TOTAL . . .	
15,424	12,459	358,120	(e)11,757,548	Males . . .	} 1942-43 . . .
10,857	9,922	97,449	(f)3,615,769	Females . . .	
26,281	22,381	455,569	15,373,317	TOTAL . . .	
18,687	12,046	394,455	(g)12,265,872	Males . . .	} 1941-42 . . .
4,681	9,876	106,201	(h)3,726,862	Females . . .	
23,368	21,922	500,656	15,992,734	TOTAL . . .	

(Source :—Ministry of Education.)

N.B.—This table has been discontinued from 1946-47.

(f) Includes 3 Hindus and 5 Muhammadans in the U. P. not shown in details.

(g) Includes 977 Hindus and 168 Muhammadans and 1 Indian Christian and 4 others in the U. P. not shown in details.

(h) Includes 1 Hindu and 3 Muhammadans in the U. P. not shown in details.

\*Provisional.

## EDUCATION.

## No. 39.—Number of Male and Female Scholars in Recognised and Unrecognised Institutions, by Provinces.

Province.	Recognised Institutions.				Unrecognised Institutions.		Total.	
	Colleges.		Schools.		Males.	Females.	Males.	Females.
	Males.	Females.	Males.	Females.				
Madras . . . . .	32,453	4,039	2,522,354	1,430,839	7,810	739	2,562,617	1,435,617
Bombay . . . . .	27,134	5,177	1,490,918	567,916	15,520	8,240	1,533,572	581,333
West Bengal . . . . .	36,778	2,924	1,149,135	253,897	14,146	2,271	1,200,059	259,092
United Provinces . . . . .	42,350	2,764	1,864,332	300,796	52,827	7,224	1,899,509	310,784
East Punjab . . . . .	9,637	978	441,913	81,656	16,177	2,348	467,727	84,982
Bihar . . . . .	14,015	434	1,111,940	158,863	43,803	5,135	1,169,758	164,432
Orissa . . . . .	3,212	168	236,245	69,985	16,251	4,299	255,708	74,452
Central Provinces and Berar . . . . .	6,148	845	475,950	118,429	17,185	6,891	499,283	126,165
Assam . . . . .	4,419	595	538,908	165,408	42,927	14,762	585,444	180,765

(Source :—Ministry of Education.)

**EDUCATION.**

**No. 39.—Number of Male and Female Scholars in Recognised and Unrecognised Institutions, by Provinces—*contd.***

Province.	Recognised Institutions.				Unrecognised Institutions.		Total.	
	Colleges.		Schools.		Males.	Females.	Males.	Females.
	Males.	Females.	Males.	Females.				
Ajmer-Merwara . . . . .	754	80	26,667	7,810	3,381	459	30,802	8,349
Coorg . . . . .	—	—	11,380	6,493	27	16	11,407	6,509
Delhi . . . . .	3,210	675	53,963	20,854	2,093	60	59,266	21,589
Bangalore . . . . .	493	73	13,708	9,872	—	—	14,201	9,945
Administered Areas in Indian States . . . . .	..	..	..	..	..	..	..	..
<b>TOTAL 1946-47 . . . . .</b>	<b>180,603</b>	<b>18,752</b>	<b>9,876,603</b>	<b>3,192,818</b>	<b>232,147</b>	<b>52,444</b>	<b>10,289,353</b>	<b>3,264,014</b>
<b>TOTALS</b> { 1945-46 . . . . .	193,536	20,800	12,247,187	3,865,994	333,305	133,792	12,774,028	4,020,586
1944-45 . . . . .	171,399	19,521	11,509,869	3,561,655	320,024	115,641	12,001,292	3,696,817
1943-44 . . . . .	147,452	16,844	11,040,146	3,422,976	307,363	111,966	11,494,961	3,551,786
1942-43 . . . . .	134,842	13,892	11,279,534	3,480,766	343,578	121,115	11,757,954	3,615,773
1941-42 . . . . .	145,751	13,503	11,707,078	3,574,845	413,482	138,528	12,266,311	3,726,876
1940-41 . . . . .	140,412	12,550	11,616,791	3,409,570	443,489	147,078	12,200,692	3,569,198
1939-40 . . . . .	134,203	10,701	11,299,987	3,259,473	440,372	151,733	11,874,492	3,403,907

*N.B.*—Figures prior to 1946-47 relate to Undivided India.

## EDUCA

## No. 40.—Number of University Graduates

Province.	Number of Graduates.								
	Arts and Science.	Law.	Medicine.	Engineering.	Education.	Commerce.	Agriculture.	Other Faculties.	
Madras . . . . .	3,913	250	268	95	490	691	77	(b) 43	
Bombay . . . . .	3,942	536	287	74	219	276	102	75	
W. Bengal . . . . .	3,310	223	363	94	173	1,267	—	—	
U. P. . . . .	6,199	1,105	121	254	412	952	335	183	
E. Punjab* . . . . .	—	—	—	—	—	—	—	—	
Bihar . . . . .	400	157	111	18	2	24	27	—	
Orissa . . . . .	213	31	—	—	15	—	—	13	
C. P. and Berar . . . . .	903	287	—	—	138	72	(a) 45	—	
Assam . . . . .	250	39	—	—	26	—	—	—	
Ajmer-Merwara . . . . .	79	—	—	—	66	6	—	—	
Delhi . . . . .	493	11	—	—	—	—	—	31	
Bangalore . . . . .	47	—	—	—	—	—	—	—	
TOTAL 1946-47 . . . . .	19,759(c)	2,739	1,150	535	1,541	3,288	(a) 586	(b) 314	
TOTALS . . . . .	1945-46 . . . . .	22,421	2,425	1,088	585	1,636	2,098	507	256
	1944-45 . . . . .	19,521	1,934	920	488	1,555	1,451	421	172
	1943-44 . . . . .	19,597	1,976	741	395	1,639	1,290	385	135
	1942-43 . . . . .	18,515	2,123	698	443	1,656	1,186	450	51
	1941-42 . . . . .	18,677	2,005	972	386	1,737	1,081	396	27
	1940-41 . . . . .	16,162	2,909	885	341	1,414	951	294	114
1939-40 . . . . .	15,736	2,758	875	323	1,634	895	293	133	

N.B.—Figures prior to the year 1946-47 relate to Undivided India.

\*Examination results have not been supplied by the West Punjab University, Lahore.

(a) Includes one Ph. D. (Ag.) graduate.

(b) Includes 27 B. Sc. (Tech.) graduates.

(c) Includes 23 B. O. P. graduates from Madras and 5 from C. P. and Berar.



TION.

and Undergraduates.—

Number of Undergraduates.						Province.
Arts and Science.	Medicine.	Engineering.	Oriental Languages and Literature.	Other Faculties.	Total.	
9,398	1,922	1,020	—	2,246	20,413	Madras.
6,506	1,729	418	—	5,715	19,889	Bombay.
6,892	1,654	1,831	—	6,221	22,028	W. Bengal.
8,812	1,057	1,250	—	9,946	30,649	U. P.
2,202	701	—	—	51	2,954	E. Punjab. *
2,873	424	182	—	860	5,078	Bihar.
771	94	—	—	135	1,259	Orissa.
1,660	—	—	—	1,919	5,037	C. P. and Berar.
937	—	—	—	126	1,378	Assam.
197	—	—	—	21	369	Ajmer-Merwara.
1,823	187	—	—	811	3,425	Delhi.
92	—	—	—	—	139	Bangalore.
42,163	7,768	4,701	—	28,051	112,618	1946-47 TOTAL
118,745	5,505	2,906	2,117	9,576	169,859	1945-46
101,388	5,319	2,323	3,012	7,723	146,227	1944-45
115,669	5,831	2,100	2,206	6,761	158,725	1943-44
107,611	5,522	1,940	2,071	7,173	149,439	1942-43
118,601	5,114	1,785	1,714	5,779	158,274	1941-42
111,811	4,874	1,646	1,584	5,562	148,747	1940-41
102,792	4,927	1,529	1,880	4,380	138,093	1939-40
						TOTALS.

(Source :—Ministry of Education.)

## EDUCATION.

## No. 41.—Results of the Prescribed Examinations, 1946-47.

Nature of Examinations.		Number of Examinees.			Number Passed.		
		Public.*	Private.	Total.	Public.*	Private.	Total.
<b>ARTS COLLEGES.</b>							
Doctor of Literature . . . . .	{ Males . . . . .	1	3	4	1	2	3
	{ Females . . . . .	—	2	2	—	1	1
Doctor of Philosophy . . . . .	{ Males . . . . .	45	13	58	41	9	50
	{ Females . . . . .	3	1	4	3	—	3
Doctor of Science . . . . .	{ Males . . . . .	3	2	5	3	1	4
	{ Females . . . . .	—	—	—	—	—	—
Master of Literature . . . . .	{ Males . . . . .	—	7	7	—	6	6
	{ Females . . . . .	—	—	—	—	—	—
Master of Arts . . . . .	{ Males . . . . .	1,854	792	2,646	1,517	597	2,114
	{ Females . . . . .	288	149	437	241	121	362
M.A. (Honours) . . . . .	{ Males . . . . .	—	—	—	—	—	—
	{ Females . . . . .	—	—	—	—	—	—
Master of Science . . . . .	{ Males . . . . .	701	31	732	583	20	603
	{ Females . . . . .	22	4	26	20	2	22
Bachelor of Arts (Honours) . . . . .	{ Males . . . . .	1,839	356	2,195	1,444	244	1,688
	{ Females . . . . .	635	37	672	529	22	551
Bachelor of Arts (Pass) . . . . .	{ Males . . . . .	7,702	4,853	12,055	4,573	2,357	6,930
	{ Females . . . . .	995	1,116	2,111	688	711	1,399
Bachelor of Science (Honours) . . . . .	{ Males . . . . .	608	37	645	499	33	532
	{ Females . . . . .	35	1	36	31	1	32
Bachelor of Science (Pass) . . . . .	{ Males . . . . .	6,418	2,353	8,771	4,405	689	5,094
	{ Females . . . . .	478	208	686	285	53	338
Intermediate in Arts* . . . . .	{ Males . . . . .	23,051	17,614	40,665	12,740	6,934	19,674
	{ Females . . . . .	3,396	3,146	6,542	2,323	1,556	3,879
Intermediate in Science . . . . .	{ Males . . . . .	11,148	733	11,881	5,848	317	6,165
	{ Females . . . . .	525	57	582	318	39	357

\* Appearing from a recognised Institution.

(Source :—Ministry of Education.)

EDUCATION.

No. 41.—Results of the Prescribed Examinations, 1946-47—*contd.*

Nature of Examinations.	Number of Examinees.			Number Passed.		
	Public.*	Private.	Total.	Public.*	Private.	Total.
<b>COLLEGES FOR PROFESSIONAL TRAINING.</b>						
<b>LAW.</b>						
Doctor of Law . . . . .	Males . . . . .	—	—	—	—	—
	Females . . . . .	—	—	—	—	—
Master of Law . . . . .	Males . . . . .	23	16	39	6	1
	Females . . . . .	—	—	—	—	—
Bachelor of Law . . . . .	Males . . . . .	3,691	106	3,797	2,634	77
	Females . . . . .	30	2	32	19	2
<b>COMMERCE.</b>						
Master of Commerce . . . . .	Males . . . . .	293	99	392	265	75
	Females . . . . .	—	—	—	—	—
Bachelor of Commerce . . . . .	Males . . . . .	3,763	918	4,681	2,366	576
	Females . . . . .	8	4	12	2	4
Intermediate or Diploma in Commerce	Males . . . . .	3,553	255	3,808	2,184	95
	Females . . . . .	13	—	13	10	—
<b>MEDICINE.</b>						
Doctor of Medicine or Surgery . . . . .	Males . . . . .	123	14	137	36	4
	Females . . . . .	28	1	29	13	—
Doctor of Hygiene . . . . .	Males . . . . .	—	—	—	—	—
	Females . . . . .	—	—	—	—	—
Master of Surgery . . . . .	Males . . . . .	57	10	67	22	3
	Females . . . . .	3	1	4	1	—
Master of Obstetrics . . . . .	Males . . . . .	3	—	3	3	—
	Females . . . . .	—	—	—	—	—
M. S. M. F. . . . .	Males . . . . .	—	—	—	—	—
Bachelor of Medicine or Surgery . . . . .	Males . . . . .	1,621	—	1,621	796	—
	Females . . . . .	205	—	205	93	—
Bachelor of Hygiene . . . . .	Males . . . . .	—	—	—	—	—
	Females . . . . .	—	—	—	—	—

\* Appearing from a recognized Institution.

## EDUCATION.

No. 41.—Results of the Prescribed Examinations, 1946-47—*contd.*

Nature of Examinations.	Number of Examinees.			Number Passed.			
	Public.*	Private.	Total.	Public.*	Private.	Total.	
<b>COLLEGES FOR PROFESSIONAL TRAINING—<i>contd.</i></b>							
<b>MEDICINES—<i>contd.</i></b>							
M. C. P. & S. (Bombay) . . . Males . . .	25	—	25	10	—	10	
F. C. P. & S. (Bombay) . . .	Males . . .	38	—	38	17	—	17
	Females . . .	3	—	3	3	—	3
Bachelor of Sanitary Science . . .	Males . . .	—	—	—	—	—	—
	Females . . .	—	—	—	—	—	—
D. P. H. . . . . Males . . .	—	—	—	—	—	—	
D. O. M. S. . . . . Males . . .	17	—	17	6	—	6	
D. D. . . . . Males . . .	35	—	35	30	—	30	
D. T. M. (Calcutta) . . . . .	Males . . .	3	68	71	2	64	66
	Females . . .	—	—	—	—	—	—
Licentiate of Medicine and Surgery . . .	Males . . .	72	—	72	47	—	47
	Females . . .	—	—	—	—	—	—
<b>ENGINEERING.</b>							
Master of Electrical Engineering . . . Males . . .	—	—	—	—	—	—	
Master of Civil Engineering . . . Males . . .	—	—	—	—	—	—	
Bachelor of Electrical Engineering . . . Males . . .	72	—	72	57	—	57	
Bachelor of Civil Engineering . . . Males . . .	241	19	260	181	11	192	
Bachelor of Mechanical Engineering . . . Males . . .	95	4	99	70	4	74	
Bachelor of Mining and Metallurgy . . . Males . . .	49	—	49	48	—	48	
B.Sc. Engineering . . . . . Males . . .	130	—	130	127	—	127	
Bachelor of Agricultural Engineering . . . Males . . .	15	1	16	15	1	16	
Bachelor of Highway Engineering . . . Males . . .	10	—	10	10	—	10	
Bachelor of Telecommunication . . . Males . . .	11	—	11	11	—	11	
Diploma in Engineering . . . . .	E. E. Males . . .	8	1	9	7	1	8
	C. E. Males . . .	16	1	17	10	1	11
	M. E. Males . . .	6	1	7	4	—	4
Licentiate of Civil Engineering . . . . .	Males . . .	72	15	87	52	10	62
	Females . . .	—	—	—	—	—	—

\* Appearing from a recognized Institution.

**EDUCATION.**

**No. 41.—Results of the Prescribed Examinations, 1946-47—contd.**

Nature of Examinations.	Number of Examinees.			Number Passed.		
	Public.*	Private.	Total.	Public.*	Private.	Total.
<b>COLLEGES FOR PROFESSIONAL TRAINING—contd.</b>						
<b>EDUCATION.</b>						
M. Ed. . . . .	{ Males . . . . . 14	{ Private . . . . . 18	{ Total . . . . . 32	{ Public.* . . . . . 12	{ Private . . . . . 16	{ Total . . . . . 28
	{ Females . . . . . 1	{ — . . . . . —	{ 1	{ 1	{ —	{ 1
B.E., B.T. and L.T. . . . .	{ Males . . . . . 1,183	{ Private . . . . . 12	{ Total . . . . . 1,195	{ Public.* . . . . . 1,018	{ Private . . . . . 9	{ Total . . . . . 1,027
	{ Females . . . . . 544	{ 4	{ 548	{ 481	{ 4	{ 485
Licence, Diploma or Certificate in Teaching.	{ Males . . . . . 1,485	{ Private . . . . . 110	{ Total . . . . . 1,595	{ Public.* . . . . . 957	{ Private . . . . . 54	{ Total . . . . . 1,011
	{ Females . . . . . 747	{ 29	{ 776	{ 616	{ 13	{ 629
<b>TECHNOLOGY.</b>						
Master of Technology . . . . .	Males . . . . . 20	—	20	19	1	19
Bachelor of Technology . . . . .	Males . . . . . 268	1	269	230	1	(a)258
<b>VETERINARY.</b>						
Veterinary Degree . . . . .	Males . . . . . 49	—	49	37	—	37
<b>AGRICULTURE.</b>						
Master of Agriculture . . . . .	{ Males . . . . . 48	{ Private . . . . . 3	{ Total . . . . . 51	{ Public.* . . . . . 47	{ Private . . . . . 3	{ Total . . . . . 50
	{ Females . . . . . —	{ — . . . . . —	{ —	{ —	{ —	{ —
Bachelor of Agriculture . . . . .	{ Males . . . . . 568	{ Private . . . . . 6	{ Total . . . . . 574	{ Public.* . . . . . 530	{ Private . . . . . 5	{ Total . . . . . 535
	{ Females . . . . . —	{ — . . . . . —	{ —	{ —	{ —	{ —
Licentiate of Agriculture . . . . .	{ Males . . . . . 1,118	{ Private . . . . . 5	{ Total . . . . . 1,123	{ Public.* . . . . . 748	{ Private . . . . . 3	{ Total . . . . . 751
	{ Females . . . . . —	{ — . . . . . —	{ —	{ —	{ —	{ —
Veterinary Examinations . . . . .	{ Males . . . . . 109	{ Private . . . . . —	{ Total . . . . . 109	{ Public.* . . . . . 86	{ Private . . . . . —	{ Total . . . . . 86
	{ Females . . . . . —	{ — . . . . . —	{ —	{ —	{ —	{ —

\* Appearing from a recognized Institution.

(a) Includes 27 B.Sc. (Tech.) graduates—A degree class conducted by the Madras University in addition to Bachelor of Technology Course.

## EDUCATION.

No. 41.—Results of the Prescribed Examinations, 1946-47—*contd.*

Nature of Examination.	Number of Examinees.			Number Passed.			
	Public.*	Private.	Total.	Public.*	Private.	Total.	
<b>SCHOOL FOR GENERAL EDUCATION</b>							
Matriculation . . . . .	Males . . . . .	67,968	15,940	83,908	40,666	5,943	46,609
	Females . . . . .	6,673	3,358	10,031	4,317	1,922	6,239
School Final or Leaving Certificate . . . . .	Males . . . . .	57,052	15,062	72,114	50,409	9,073	59,482
	Females . . . . .	5,125	2,460	7,585	4,740	1,265	6,005
Anglo-Indian and European High School Examination.	Males . . . . .	310	—	310	268	—	268
	Females . . . . .	262	—	262	194	—	194
Cambridge School Certificate Examination.	Males . . . . .	897	145	1,042	643	24	667
	Females . . . . .	621	18	639	466	6	472
Cambridge Junior Examination . . . . .	Males . . . . .	609	1	610	423	—	423
	Females . . . . .	513	—	513	363	—	363
Cambridge Preliminary Examination . . . . .	Males . . . . .	—	—	—	—	—	—
	Females . . . . .	—	—	—	—	—	—
Anglo-Vernacular Middle Examination.	Males . . . . .	124,431	318	124,749	99,881	99	99,980
	Females . . . . .	15,811	216	16,027	12,436	113	12,549
Vernacular Middle Examination . . . . .	Males . . . . .	82,013	11,466	93,479	47,696	6,139	53,835
	Females . . . . .	8,899	1,419	10,318	3,437	472	3,909
Anglo-Indian and European Middle Examination.	Males . . . . .	445	—	445	354	—	354
	Females . . . . .	398	—	398	309	—	309
Upper Primary Examination . . . . .	Males . . . . .	363,553	4,483	368,036	287,446	1,810	289,256
	Females . . . . .	46,070	1,864	47,934	32,312	947	33,259
Lower Primary Examination . . . . .	Males . . . . .	413,789	1,282	415,071	332,426	1,046	333,472
	Females . . . . .	74,598	2,633	77,231	57,997	2,279	60,276

\* Appearing from a recognized Institution.

EDUCATION.

No. 41.—Results of the Prescribed Examinations, 1946-47—concl'd.

Nature of Examinations.		Number of Examinees.			Number Passed.		
		Public.*	Private.	Total.	Public.*	Private.	Total.
SCHOOL FOR SPECIAL INSTRUCTION.							
FOR TEACHERS CERTIFICATES.							
Vernacular, Higher	Males	8,728	217	8,945	5,799	106	5,905
	Females	7,085	349	7,434	5,047	204	5,251
Vernacular, Lower	Males	3,151	495	3,646	2,716	279	2,995
	Females	2,623	134	2,757	2,311	89	2,400
At Art Schools	Males	735	55	790	538	28	566
	Females	78	13	91	56	9	65
At Law Schools	Males	—	—	—	—	—	—
	Females	—	—	—	—	—	—
At Medical Schools	Males	1,499	—	1,499	871	—	871
	Females	130	—	130	77	—	77
At Engineering Schools	Males	288	651	939	206	407	613
	Females	—	—	—	—	—	—
At Technical and Industrial Schools	Males	2,432	1,031	3,463	2,011	518	2,529
	Females	497	854	1,351	379	479	858
At Commercial Schools	Males	2,758	6,789	9,547	1,754	2,765	4,519
	Females	200	228	428	82	75	157
At Agricultural Schools	Males	52	—	52	50	—	50
	Females	26	—	26	26	—	26
At other Schools	Males	13,325	124	13,449	12,554	88	12,642
	Females	660	—	660	550	—	550

\* Appearing from a recognized Institution.

## No. 42.—Results of University, College and School Examinations

Nature of Examination.		Madras.	Bombay.	West Bengal.	United Provinces.	East Punjab.*	Bihar.	Orissa.
ARTS COLLEGES.								
Doctor of Literature . . . . .	Males . . . . .	1	—	1	1	—	—	—
	Females . . . . .	1	—	—	—	—	—	—
Doctor of Philosophy . . . . .	Males . . . . .	6	18	3	20	—	2	—
	Females . . . . .	—	2	—	1	—	—	—
Doctor of Science . . . . .	Males . . . . .	—	1	1	2	—	—	—
	Females . . . . .	—	—	—	—	—	—	—
Master of Literature . . . . .	Males . . . . .	6	—	—	—	—	—	—
	Females . . . . .	—	—	—	—	—	—	—
Master of Arts . . . . .	Males . . . . .	74	204	378	1,083	—	143	6
	Females . . . . .	24	72	83	145	—	4	—
Master of Science . . . . .	Males . . . . .	32	82	171	271	—	—	—
	Females . . . . .	1	1	8	12	—	—	—
Bachelor of Arts (Honours) . . . . .	Males . . . . .	288	891	236	80	—	—	66
	Females . . . . .	37	401	100	2	—	—	6
Bachelor of Arts (Pass) . . . . .	Males . . . . .	1,816	145	829	2,983	—	228	75
	Females . . . . .	350	70	302	455	—	1	5
Bachelor of Science (Honours) . . . . .	Males . . . . .	131	—	309	21	—	—	21
	Females . . . . .	18	—	13	—	—	—	—
Bachelor of Science (Pass) . . . . .	Males . . . . .	1,017	1,862	858	1,099	—	22	28
	Females . . . . .	88	203	18	25	—	—	1
Intermediate in Arts . . . . .	Males . . . . .	(a)6,408	1,826	2,818	6,555	—	306	495
	Females . . . . .	(a)1,032	864	636	904	—	13	29
Intermediate in Science . . . . .	Males . . . . .	—	1,863	2,869	529	—	100	253
	Females . . . . .	—	195	81	29	—	—	6

\* Results not supplied  
(a) Includes figures for



TION.

—Number obtaining each Degree or passing the prescribed Tests, 1946-47.

Central Provinces and Berar.	Assam.	Ajmer-Merwara.	Coorg.	Delhi.	Bangalore.	Adminis-tered Areas in Indian States.	Nature of Examination.
ARTS COLLEGES.							
—	—	—	—	—	—	—	Males } Doctor of Literature.
—	—	—	—	—	—	—	Females }
—	—	—	—	—	—	—	Males } Doctor of Philosophy.
—	—	—	—	—	—	—	Females }
—	—	—	—	—	—	—	Males } Doctor of Science.
—	—	—	—	—	—	—	Females }
—	—	—	—	—	—	—	Males } Master of Literature.
—	—	—	—	—	—	—	Females }
145	—	10	—	71	—	—	Males } Master of Arts.
20	—	1	—	13	—	—	Females }
19	—	—	—	28	—	—	Males } Master of Science.
—	—	—	—	—	—	—	Females }
5	21	—	—	101	—	—	Males } Bachelor of Arts (Honours).
1	1	—	—	3	—	—	Females }
486	158	43	—	147	20	—	Males } Bachelor of Arts (Pass).
120	21	8	—	61	6	—	Females }
3	10	—	—	37	—	—	Males } Bachelor of Science (Honours).
—	1	—	—	—	—	—	Females }
101	37	17	—	32	21	—	Males } Bachelor of Science (Pass).
2	1	—	—	—	—	—	Females }
769	321	99	—	—	77	—	Males } Intermediate in Arts .
272	83	31	—	—	15	—	Females }
238	229	67	—	17	—	—	Males } Intermediate in Science.
14	8	—	—	14	—	—	Females }

by the Punjab University, Lahore.  
Intermediate Science.

Source:—Ministry of Education.

## No. 42.—Results of University, College and School Examinations

Nature of Examination.	Madras.	Bombay.	West Bengal.	United Provinces.	East Punjab.*	Bihar.	Orissa.
<b>PROFESSIONAL COLLEGES.</b>							
<b>LAW.</b>							
Doctor of Law . . . . .	Males . . . . .	—	—	—	—	—	—
	Females . . . . .	—	—	—	—	—	—
Master of Law . . . . .	Males . . . . .	1	3	—	3	—	—
	Females . . . . .	—	—	—	—	—	—
Bachelor of Law . . . . .	Males . . . . .	249	519	220	1,100	157	31
	Females . . . . .	—	14	3	2	—	—
<b>COMMERCE.</b>							
Master of Commerce . . . . .	Males . . . . .	—	8	111	217	—	—
	Females . . . . .	—	—	—	—	—	—
Bachelor of Commerce . . . . .	Males . . . . .	(a)688	266	1,156	734	24	—
	Females . . . . .	3	2	—	1	—	—
<b>MEDICINE.</b>							
Doctor of Medicine or Surgery . . . . .	Males . . . . .	9	19	4	7	1	—
	Females . . . . .	2	11	—	—	—	—
Doctor of Hygiene . . . . .	Males . . . . .	—	—	—	—	—	—
	Females . . . . .	—	—	—	—	—	—
Master of Surgery . . . . .	Males . . . . .	7	11	5	2	—	—
	Females . . . . .	—	—	—	1	—	—
Master of Obstetrics . . . . .	Males . . . . .	—	—	3	—	—	—
	Females . . . . .	—	—	—	—	—	—
M. S. M. F.† . . . . .	Males . . . . .	—	—	—	—	—	—
Bachelor of Medicine or Surgery . . . . .	Males . . . . .	180	164	242	101	109	—
	Females . . . . .	52	21	15	5	3	—
Bachelor of Hygiene . . . . .	Males . . . . .	—	—	—	—	—	—
	Females . . . . .	—	—	—	—	—	—

\* Results not supplied by the Punjab University, Lahore.

† Includes M.M.F. (Bengal).

(a) Includes 27 Males who obtained Bachelor of Commerce (Honours)

TION.

—Number obtaining each Degree or passing the prescribed Tests, 1946-47—*contd.*

Central Provinces and Berar.	Assam.	Ajmer-Merwara.	Coorg.	Delhi.	Bangalore.	Administered Areas in Indian States.	Nature of Examination.
							<b>PROFESSIONAL COLLEGES.</b>
							<b>LAW.</b>
—	—	—	—	—	—	Males	} Doctor of Law.
—	—	—	—	—	—	Females	
—	—	—	—	—	—	Males	} Master of Law.
—	—	—	—	—	—	Females	
286	39	—	—	110	—	Males	} Bachelor of Law.
1	—	—	—	1	—	Females	
							<b>COMMERCE.</b>
—	—	4	—	—	—	Males	} Master of Commerce.
—	—	—	—	—	—	Females	
72	—	2	—	—	—	Males	} Bachelor of Commerce.
—	—	—	—	—	—	Females	
							<b>MEDICINES.</b>
—	—	—	—	—	—	Males	} Doctor of Medicine or Surgery.
—	—	—	—	—	—	Females	
—	—	—	—	—	—	Males	} Doctor of Hygiene.
—	—	—	—	—	—	Females	
—	—	—	—	—	—	Males	} Master of Surgery.
—	—	—	—	—	—	Females	
—	—	—	—	—	—	Males	} Master of Obstetrics.
—	—	—	—	—	—	Females	
—	—	—	—	—	—	Males	M. S. M. F.†
—	—	—	—	—	—	Males	} Bachelor of Medicine or Surgery.
—	—	—	—	—	—	Females	
—	—	—	—	—	—	Males	} Bachelor of Hygiene.
—	—	—	—	—	—	Females	

† Includes M.M.F. (Bengal).

## No. 42.—Results of University, College and School Examinations

Nature of Examination.	Madras.	Bombay.	West Bengal.	United Provinces.	East Punjab.*	Bihar.	Orissa.
<b>PROFESSIONAL COLLEGES—contd.</b>							
<b>MEDICINE—contd.</b>							
M. C. P. & S. (Bombay) . . . . Males .	—	10	—	—	—	—	—
D. P. H. . . . . Males .	—	—	—	—	—	—	—
D. O. M. S. . . . . Males .	—	6	—	—	—	—	—
D. O. . . . . Males .	2	—	28	—	—	—	—
D. T. M. (Calcutta) . . . .	—	—	66	—	—	—	—
F. C. P. S. (Bombay) . . . .	—	17	—	—	—	—	—
Bachelor of Sanitary Science . .	—	—	—	—	—	—	—
Licentiate of Medicine and Surgery .	—	—	—	—	—	47	—
<b>ENGINEERING.</b>							
Master of Civil Engineering . . .	—	—	—	—	—	—	—
Master of Electrical Engineering .	—	—	—	—	—	—	—
Bachelor of Civil Engineering . . .	46	34	53	41	—	18	—
Bachelor of Electrical Engineering .	9	19	13	16	6	—	—
Bachelor of M. E. . . . . Males .	19	21	13	21	—	—	—
Bachelor of Mining and Metallurgy .	—	—	15	33	—	—	—
B.Sc. Engineering . . . . . Males .	—	—	—	127	—	—	—
Bachelor of Agricultural Engineering .	—	—	—	16	—	—	—
Bachelor of Highway Engineering .	10	—	—	—	—	—	—

\* Results not supplied by the Punjab University, Lahore.

TION.

—Number obtaining each Degree or passing the prescribed Tests, 1946-47—*contd.*

Central Provinces and Berar.	Assam.	Ajmer-Merwara.	Coorg.	Delhi.	Bangalore.	Adminis-tered Areas in Indian States.	Nature of Examination.
—	—	—	—	—	—	—	<b>PROFESSIONAL COLLEGES—<i>contd.</i></b>
—	—	—	—	—	—	—	<b>MEDICINE—<i>contd.</i></b>
—	—	—	—	—	—	—	Males M. C. P. & S. (Bombay).
—	—	—	—	—	—	—	Males D. P. H.
—	—	—	—	—	—	—	Males D. O. M. S.
—	—	—	—	—	—	—	Males D. O.
—	—	—	—	—	—	—	Males } D. T. M. (Calcutta).
—	—	—	—	—	—	—	Females }
—	—	—	—	—	—	—	Males } F. C. P. S. (Bombay).
—	—	—	—	—	—	—	Females }
—	—	—	—	—	—	—	Males } Bachelor of Sanitary Science.
—	—	—	—	—	—	—	Females }
—	—	—	—	—	—	—	Males } Licentiate of Medicine and Surgery.
—	—	—	—	—	—	—	Females }
—	—	—	—	—	—	—	<b>ENGINEERING.</b>
—	—	—	—	—	—	—	Males } Master of Civil Engineering.
—	—	—	—	—	—	—	Females }
—	—	—	—	—	—	—	Males Master of Electrical Engineering.
—	—	—	—	—	—	—	Males } Bachelor of Civil Engineering.
—	—	—	—	—	—	—	Females }
—	—	—	—	—	—	—	Males Bachelor of Electrical Engineering.
—	—	—	—	—	—	—	Males Bachelor of M. E.
—	—	—	—	—	—	—	Males Bachelor of Mining and Metallurgy.
—	—	—	—	—	—	—	Males B.Sc. Engineering.
—	—	—	—	—	—	—	Males Bachelor of Agricultural Engineering.
—	—	—	—	—	—	—	Males Bachelor of Highway Engineering.

## No. 42.—Results of University, College and School Examinations

Nature of Examination.	Madras.	Bombay.	West Bengal.	United Provinces.	East Punjab*.	Bihar.	Orissa.
<b>PROFESSIONAL COLLEGES—contd.</b>							
<b>ENGINEERING—contd.</b>							
Bachelor of Telecommunication . Males .	11	—	—	—	—	—	—
Diploma in Engineering .	{ E. E. . Males . C. E. . Males . M. E. . Males .	—	—	—	8	—	—
		—	—	—	11	—	—
		—	—	—	4	—	—
Licentiate of Civil Engineering .	{ Males . Females .	—	—	—	—	27	—
		—	—	—	—	—	—
<b>EDUCATION.</b>							
M. Ed. . . . .	{ Males . Females .	15	6	—	4	—	2
		—	—	—	1	—	—
B. E., B. T. and L. T. . . .	{ Males . Females .	307	125	98	298	—	14
		168	88	75	109	—	1
Licence, Diploma or Certificate in Teaching.	{ Males . Females .	680	85	—	111	—	85
		455	89	—	73	—	6
<b>TECHNOLOGY (a).</b>							
Master of Technology . . . . Males .	—	2	—	17	—	—	—
Bachelor of Technology . . . . Males .	—	52	—	166	—	—	—
<b>VETERINARY.</b>							
Veterinary Degree . . . . . Males .	16	21	—	—	—	—	—
<b>AGRICULTURE.</b>							
Master of Agriculture . . . . .	{ Males . Females .	—	4	—	43	—	—
		—	—	—	—	—	—
Bachelor of Agriculture . . . . .	{ Males . Females .	77	98	—	292	—	27
		—	—	—	—	—	—

(a) Results of B.Sc. Technology of Madras University  
 \* Results not supplied by the Punjab

TION.

—Number obtaining each Degree or passing the prescribed Tests, 1946-47—*contd.*

Central Provinces and Berar.	Assam.	Ajmer-Merwara.	Coorg.	Delhi.	Bangalore.	Administered Areas in Indian States.	Nature of Examination.
<b>PROFESSIONAL COLLEGES—<i>contd.</i></b>							
<b>ENGINEERING—<i>contd.</i></b>							
—	—	—	—	—	—	—	Males Bachelor of Telecommunication.
—	—	—	—	—	—	—	Males E. E. } Males C. E. } Males M. E. } Diploma in Engineering.
35	—	—	—	—	—	—	Males } Females } Licentiate of Civil Engineering.
<b>EDUCATION.</b>							
1	—	—	—	—	—	—	Males } Females } M. Ed.
110	18	57	—	—	—	—	Males } Females } B. E., B. T. and L. T.
27	8	9	—	—	—	—	
50	—	—	—	—	—	—	Males } Females } Licence, Diploma or Certificate in Teaching.
6	—	—	—	—	—	—	
<b>TECHNOLOGY (a).</b>							
—	—	—	—	—	—	—	Males Master of Technology.
13	—	—	—	—	—	—	Males Bachelor of Technology.
<b>VETERINARY.</b>							
—	—	—	—	—	—	—	Males Veterinary Degree.
<b>AGRICULTURE.</b>							
3	—	—	—	—	—	—	Males } Females } Master of Agriculture.
41	—	—	—	—	—	—	Males } Females } Bachelor of Agriculture.

not included. (31 males appeared and 27 passed.)  
University, Lahore.

## No. 42.—Results of University, College and School Examinations

Nature of Examination.	Madras.	Bombay.	West Bengal.	United Provinces.	East Punjab.*	Bihar.	Orissa.
<b>PROFESSIONAL COLLEGES—concl'd.</b>							
<b>AGRICULTURE—cont'd.</b>							
Licentiate of Agriculture . . . . .	Males . . . . .	—	372	—	342	—	—
	Females . . . . .	—	—	—	—	—	—
Veterinary Examination . . . . .	Males . . . . .	12	13	25	—	36	—
	Females . . . . .	—	—	—	—	—	—
Intermediate or Diploma in Commerce	Males . . . . .	—	658	—	1,302	98	35
	Females . . . . .	—	10	—	—	—	—
<b>SCHOOLS FOR GENERAL EDUCATION.</b>							
Matriculation . . . . .	Males . . . . .	280	9,991	16,493	—	10,857	1,818
	Females . . . . .	57	2,408	2,128	—	345	92
School Final or Leaving Certificate . . . . .	Males . . . . .	(a)38,872	783	—	19,208	—	—
	Females . . . . .	(a) 3,922	32	—	1,914	—	—
Anglo-Indian and European High School Examination.	Males . . . . .	171	—	30	(b)	—	—
	Females . . . . .	138	—	—	(b)7	—	—
Cambridge School Certificate Examination.	Males . . . . .	66	105	142	158	34	7
	Females . . . . .	56	123	120	89	9	—
Cambridge Junior Examination	Males . . . . .	53	76	—	176	30	10
	Females . . . . .	28	69	—	168	12	4
Cambridge Preliminary Examination . . . . .	Males . . . . .	—	—	—	—	—	—
	Females . . . . .	—	—	—	—	—	—

(a) Indicates the number of candidates who completed the S. S. L. C. Course.

(b) Represents number of successful candidates for Cambridge Higher Certificate Examination.

\* Results not supplied by the Punjab University Lahore.



CATION.

—Number obtaining each Degree or passing the prescribed Tests 1946-47.—*concl.*

Central Provinces and Berar.	Assam.	Ajmer-Merwara.	Coorg.	Delhi.	Bangalore.	Administered Areas in Indian States.	Nature of Examination.
<b>PROFESSIONAL COLLEGES—<i>concl.</i></b>							
<b>AGRICULTURE—<i>cont.</i></b>							
37	—	—	—	—	—	—	Males } Licentiate of Agriculture
—	—	—	—	—	—	—	Females }
—	—	—	—	—	—	—	Males } Veterinary Examination
—	—	—	—	—	—	—	Females }
165	—	21	—	—	—	—	Males } Intermediate or Diploma in Commerce
—	—	—	—	—	—	—	Females }
<b>SCHOOLS FOR GENERAL EDUCATION.</b>							
4,052	2,211	539	—	217	151	—	Males } Matriculation
755	276	62	—	56	60	—	Females }
—	—	—	72	(c)547	—	—	Males } School Final or Leaving Certificate
—	—	—	29	(c)108	—	—	Females }
—	—	—	—	—	67	—	Males } Anglo-Indian and European High School Examination.
—	—	—	—	—	56	—	Females }
51	7	35	—	—	62	—	Males } Cambridge School Certificate Examination.
39	2	11	—	—	23	—	Females }
49	8	21	—	—	—	—	Males } Cambridge Junior Examination
61	4	13	—	—	4	—	Females }
—	—	—	—	—	—	—	Males } Cambridge Preliminary Examination
—	—	—	—	—	—	—	Females }

(c) Includes figures of candidates who completed 3 years course of Higher Secondary Education at Delhi.

## No. 43.—Results of Examinations in Arts and Science of

University.	Matriculation.			Intermediate in Arts.		
	No. appeared.	No. passed.	Pass percentage.	No. appeared.	No. passed.	Pass percentage.
Madras . . . . .	1,247	337	27.0	14,083*	5,902*	41.9*
Andhra . . . . .	—	—	—	5,731*	1,881*	32.8*
Annamalai . . . . .	—	—	—	689*	281*	40.8*
Bombay . . . . .	28,282	12,299	43.5	4,891	2,980	60.9
Calcutta . . . . .	60,205	40,587	67.4	11,719	5,815]	49.6
Dacca . . . . .	—	—	—	—	—	—
Allahabad . . . . .	—	—	—	—	—	—
Lucknow . . . . .	—	—	—	—	—	—
Benares (Hindu) . . . . .	—	—	—	252	194	76.9
Agra . . . . .	—	—	—	—	—	—
Aligarh (Muslim) . . . . .	1,467	561	38.2	235	144	61.2
Punjab (a) . . . . .	—	—	—	—	—	—
Delhi . . . . .	—	—	—	—	—	—
Patna . . . . .	16,021	9,487	59.2	3,279	1,473	44.9
Nagpur . . . . .	—	—	—	1,840	1,051	56.6
Mysore . . . . .	—	—	—	736	347	47.1
Osmania . . . . .	—	—	—	1,738*	797*	48.9*
Travancore . . . . .	—	—	—	2,034*	1,046*	51.4*
Utkal . . . . .	—	—	—	972	506	52.0
<b>TOTAL</b> . . . . .	<b>107,222</b>	<b>63,271</b>	<b>59.0</b>	<b>48,199</b>	<b>22,417</b>	<b>46.5</b>

\*Includes figures for Intermediate Science also.  
(a) Complete information not available.

Source :—Ministry of

CATION.

Indian Universities, 1946-47.

Intermediate in Science.			B.A. (Pass).			University.
No. appeared.	No. passed.	Pass percentage.	No. appeared.	No. passed.	Pass percentage.	
(b)	(b)	(b)	3,954	1,681	42.5	Madras.
(b)	(b)	(b)	1,364	430	31.5	Andhra.
(b)	(b)	(b)	72	51	70.8	Annamalai.
4,472	2,250	50.3	385	284	73.8	Bombay.
8,204	3,906	47.6	3,157	1,970	62.4	Calcutta.
—	—	—	132	77	58.3	Dacca.
—	—	—	844	684	81.0	Allahabad.
—	—	—	653	453	69.4	Luoknow.
398	295	74.0	373	272	72.9	Benares (Hindu).
—	—	—	1,675	1,288	76.9	Agra.
554	273	49.3	284	218	77.1	Aligarh (Muslim).
—	—	—	—	—	—	Punjab.
—	—	—	367	214†	58.3	Delhi.
991	505	51.0	1,163	588	50.6	Patna.
434	252	58.2	1,056	606	57.4	Nagpur.
2,884	1,056	36.6	446	287	64.1	Mysore.
(b)	(b)	(b)	342	218	63.7	Osmania.
(b)	(b)	(b)	295	185	63.1	Travancore.
499	259	51.9	205	81	39.5	Utkal.
18,436	8,796	67.7	16,767	9,587	57.2	TOTAL.

Education.

† Includes 7 candidates who appeared for B.A. (Hons.) examination but were awarded Pass degrees.  
 (b) Figures included in Intermediate in Arts.

## No. 43.—Results of Examinations in Arts and

University.	B.A. (Hons.).			B.Sc. (Pass).		
	No. appeared.	No. passed.	Pass percentage.	No. appeared.	No. passed.	Pass percentage.
Madras . . . . .	271	241	88.9	2,525	746	29.5
Andhra . . . . .	62	31	50.0	354	200	56.5
Annamalai . . . . .	40	39	97.5	148	93	62.8
Bombay . . . . .	2,056	1,516	73.4	3,341	1,101	33.0
Calcutta . . . . .	491	427	87.0	1,475	1,152	78.1
Dacca . . . . .	76	60	78.9	70	36	51.4
Allahabad . . . . .	—	—	—	264*	191*	72.3
Lucknow . . . . .	90	73	81.1	172	134	77.9
Benares (Hindu) . . . . .	13	1	7.6	162	130	80.2
Agra . . . . .	—	—	—	606	449	74.1
Aligarh (Muslim) . . . . .	8	8	100.0	191	91	47.6
Punjab . . . . .	..	..	..	..	..	..
Delh. . . . .	96	72	75.0	112	52†	46.4
Patna . . . . .	230	175	76.0	151	86	57.0
Nagpur . . . . .	8	6	75.0	187	103	55.0
Mysore . . . . .	48	47	98.0	981	288	29.2
Osmania . . . . .	—	—	—	200	115	[57.5
Travancore . . . . .	4	3	75.0	474	281	59.3
Utkal . . . . .	95	71	74.7	61	29	47.5
<b>TOTAL</b> . . . . .	<b>3,588</b>	<b>2,770</b>	<b>77.2</b>	<b>11,474</b>	<b>5,279</b>	<b>46.0</b>

\*Includes 8 B.Sc. special course students.

†Includes 14 candidates who appeared for B.Sc. (Hons.) examination but got Pass degree.

CATION.

Science of Indian Universities, 1946-47—contd.

B.Sc. (Hons.).			Master of Arts.			Master of Science.			University.
No. appeared.	No. passed.	Pass percentage.	No. appeared.	No. passed.	Pass percentage.	No. appeared.	No. passed.	Pass percentage.	
87	85	97.7	92	70	76.0	16	14	87.5	Madras.
37	37	100.0	(b)16	(b)16	100.0	26	26	100.0	Andhra.
28	25	89.3	—	—	—	—	—	—	Annamalai.
—	—	—	432	293	67.8	79	42	53.2	Bombay.
416	357	85.8	862	564	65.4	248	177	71.4	Calcutta.
28	19	67.8	101	92	91.7	44	39	88.6	Dacca.
—	—	—	209	185	88.5	65	61	93.8	Allahabad.
10	10	100.0	249	242	97.2	53	50	94.3	Lucknow.
15	7	46.6	122	105	86.0	95	89	94.0	Benares (Hindu).
—	—	—	503	453	90.0	67	63	94.0	Agra.
9	4	44.4	215	195	90.2	46	43	90.3	Aligarh (Muslim).
..	..	..	..	..	..	..	..	..	Punjab.
72	43	69.7	214	121	56.5	39	27	69.2	Delhi.
40	34	85.0	167	146	87.4	36	27	83.3	Patna.
4	3	75.0	236	168	71.1	29	19	65.5	Nagpur.
78	73	93.6	32	27	84.4	36	26	72.2	Mysore.
—	—	—	27	27	100.0	20	20	100.0	Osmania.
14	12	85.7	7	7	100.0	18	15	83.3	Travancore.
25	21	84.0	8	6	75.0	—	—	—	Utkal.
863	730	84.6	3,492	2,717	77.7	917	738	80.5	TOTAL.

(b) No examination. Awarded to 1st and 2nd Division B.A. (Hons.) candidates subsequent to taking the B.A. (Hons.) degree.

## No. 44.—Results of Examinations conducted by

Boards.	High School or School leaving certificate.			Intermediate (Arts).			Intermediate (Science).		
	No. appeared.	No. passed.	Pass percentage.	No. appeared.	No. passed.	Pass percentage.	No. appeared.	No. passed.	Pass percentage.
Madras . . . . .	38,886	20,373	52.4	—	—	—	—	—	—
Dacca . . . . .	2,562	1,282	50.0	289	167	57.8	498	263	52.8
United Provinces . . . . .	33,921	19,937	58.8	12,344*	721*	57.7*	*	*	*
Central Provinces and Berar.	9,148	5,807	63.5	—	—	—	—	—	—
Hyderabad (Deccan) . . . . .	6,309	2,809	44.5	—	—	—	—	—	—
Delhi . . . . .	518	267	51.5	969†	655†	67.6†	—	—	—
Rajputana (including Ajmer).	1,058	759	71.7	204	146	7	94	71	75.5
Administered Areas in Indian States.	—	—	—	—	—	—	—	—	—

\*Includes figures for Intermediate Science.  
†Relates to Higher Secondary Examination.

(Source :—Ministry of

CATION.

Provincial Boards of Education, 1946-47.

Intermediate (Commerce).			Intermediate (Agriculture).			Intermediate (Other Faculties).			Boards.
No. appeared.	No. passed.	Pass percentage.	No. appeared.	No. passed.	Pass percentage.	No. appeared.	No. passed.	Pass percentage.	
—	—	—	—	—	—	—	—	—	Madras.
212	132	62.3	—	—	—	‡191	‡100	‡52.4	Dacca.
1,707	1,153	67.5	547	347	63.4	—	—	—	United Provinces.
—	—	—	—	—	—	—	—	—	Central Provinces and Berar.
—	—	—	—	—	—	—	—	—	Hyderabad (Deccan).
—	—	—	—	—	—	59	40	‡67.8	Delhi.
42	36	85.7	—	—	—	—	—	—	Rajputana (including Ajmer).
..	..	..	..	..	..	..	..	..	Administered Areas in Indian States.

Education

‡Relates to Higher Secondary, Technical Examination : Islamic Studies—164 Appeared, 86 Passed and Dyeing—27 Appeared, 14 Passed.

## EDUCATION.

**No. 45.—Number of Recognised Educational Institutions under management of Government and Local Bodies and under Private management and of Unrecognised Institutions and Number of Scholars.**

Institutions.	1939-40.	1940-41.	1941-42.	1942-43.	1943-44.	1944-45.	1945-46.	1946-47.
<b>UNDER PUBLIC MANAGEMENT.</b>								
<i>Managed by Government.</i>								
Number of Institutions . . . . .	5,465	6,817	6,878	6,298	6,236	6,323	6,339	6,136
Number of Scholars on the rolls on 31st March	471,089	508,714	518,649	487,017	495,265	524,106	560,862	533,922
Average daily attendance . . . . .	399,188	429,676	422,742	402,757	407,969	432,190	473,890	442,182
<i>Managed by Local Fund and Municipal Boards.</i>								
Number of Institutions . . . . .	84,959	87,108	90,029	91,436	93,991	96,000	98,211	76,998
Number of Scholars on the rolls on 31st March	6,947,040	7,269,307	7,684,856	7,609,051	7,696,803	8,083,132	8,698,089	7,034,307
Average daily attendance . . . . .	5,468,533	5,733,796	6,043,600	6,043,554	5,973,437	6,367,053	6,741,372	5,279,176
<i>Under Private Management Aided by Government or by Local Fund or Municipal Boards.</i>								
Number of Institutions . . . . .	110,919	606,947	100,749	94,056	88,104	82,606	[81,277	66,860
Number of Scholars on the rolls on 31st March	6,514,285	6,642,223	6,520,465	6,156,817	5,806,534	5,922,969	6,249,358	5,099,431
Average daily attendance . . . . .	5,313,007	5,441,801	5,286,387	4,998,359	4,669,650	4,639,515	5,052,618	4,187,620
<i>Unaided.</i>								
Number of Institutions . . . . .	14,094	13,040	12,243	11,870	9,863	10,298	9,974	7,118
Number of Scholars on the rolls on 31st March	771,880	759,079	717,207	656,149	628,816	732,237	817,535	601,116
Average daily attendance . . . . .	616,815	607,675	576,823	492,162	491,894	589,298	649,715	476,119
<i>Unrecognised Institutions.</i>								
Number of Institutions . . . . .	20,052	18,862	18,139	15,682	14,292	13,711	13,564	6,861
Number of Scholars on the rolls on 31st March	592,105	590,567	552,010	464,693	419,329	435,665	467,097	[284,591
<b>GRAND TOTAL OF INSTITUTIONS.</b>	<b>235,489</b>	<b>232,774</b>	<b>228,038</b>	<b>219,342</b>	<b>212,486</b>	<b>208,938</b>	<b>209,365</b>	<b>163,973</b>
<b>GRAND TOTAL OF SCHOLARS ON THE ROLLS ON 31ST MARCH.</b>	<b>15,296,399</b>	<b>15,769,819</b>	<b>15,993,187</b>	<b>15,373,727</b>	<b>15,046,747</b>	<b>15,698,109</b>	<b>16,792,941</b>	<b>13,553,367</b>
<b>NUMBER OF GIRLS IN BOYS' SCHOOLS</b>	<b>1,530,352</b>	<b>1,658,032</b>	<b>1,843,383</b>	<b>1,812,594</b>	<b>1,776,393</b>	<b>1,846,474</b>	<b>2,023,235</b>	<b>1,702,125</b>
<b>NUMBER OF BOYS IN GIRLS' SCHOOLS</b>	<b>115,398</b>	<b>121,431</b>	<b>125,781</b>	<b>122,279</b>	<b>115,559</b>	<b>124,661</b>	<b>135,156</b>	<b>101,684</b>

Source :—Ministry of Education.

N.B.—(i) Excludes 15 universities and 5 Boards of Secondary and Intermediate Education in 1939, 1940-41 and 1941-42; 15 Universities and 6 Boards of Secondary and Intermediate Education in 1942-43; and 16 Universities and 6 Boards of Secondary and Intermediate Education in 1943-44, 1944-45 and 1945-46 respectively.

(ii) Figures prior to the year 1946-47 relate to undivided India.



EDUCATION.

No. 46.—Total Expenditure from all sources on each class of Educational Institutions in India.

Classes of Institutions.		1939-40.	1940-41.	1941-42.	1942-43.	1943-44.	1944-45.	1945-46.	1946-47.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>University and Intermediate Education—</i>									
Universities		1,38,36,577	1,40,98,580	1,54,45,565	1,54,68,662	1,72,78,506	1,93,34,413	2,25,13,295	1,92,69,301
Boards of Secondary and Intermediate Education		4,23,058	4,57,076	5,19,687	5,22,484	5,72,583	6,79,667	8,38,208	8,88,397
<i>Colleges—</i>									
Arts and Science	Males	2,05,95,043	3,15,71,860	2,25,82,357	2,24,35,082	2,46,69,601	2,76,45,312	3,28,19,376	3,16,69,014
	Females	12,39,319	14,21,860	15,41,540	16,43,759	19,17,779	22,22,364	25,39,360	25,15,496
<i>Professional Colleges—</i>									
Law	Males	6,48,126	6,35,055	6,32,519	6,29,883	6,56,787	6,86,830	7,65,486	6,13,925
	Females	—	—	—	—	—	—	—	—
Medicine	Males	30,87,169	32,50,969	31,48,952	32,15,373	34,85,884	39,06,924	43,68,505	49,47,192
	Females	2,09,088	4,33,274	3,97,624	7,85,956	6,23,355	3,23,517	6,70,092	6,33,863
Engineering	Males	13,14,199	13,85,894	14,27,901	15,10,441	15,57,909	16,44,067	21,54,098	21,51,426
	Females	—	—	—	—	—	—	—	—
Education	Males	10,14,352	11,00,194	12,19,282	11,32,193	8,88,077	11,33,832	14,20,482	14,43,482
	Females	1,26,133	1,37,714	1,80,051	1,92,492	2,25,901	6,07,959	3,46,225	3,90,391
Agriculture	Males	7,45,252	8,46,745	8,81,230	14,75,762	15,85,448	17,31,532	28,00,853	28,10,425
	Females	—	—	—	—	—	—	—	—
Veterinary Science	Males	5,20,282	5,22,615	4,88,110	5,18,910	5,63,493	6,26,635	8,57,626	7,82,078
	Females	—	—	—	—	—	—	—	—
Commerce	Males	2,65,101	2,79,896	3,65,952	4,35,859	4,63,515	5,99,301	7,23,147	7,32,257
	Females	—	—	—	—	—	—	—	—
Forestry	Males	1,10,094	82,960	1,04,600	1,40,668	1,44,078	1,77,037	2,93,218	6,30,702
	Females	—	—	—	—	—	—	—	—
Technology	Males	1,79,788	1,79,279	1,94,287	2,41,763	3,20,346	5,39,300	7,21,023	9,99,436
	Females	—	—	—	—	—	—	—	—
TOTAL		4,43,13,581	4,63,83,971	4,91,29,657	5,03,49,287	5,49,53,262	6,18,58,690	7,38,30,994	7,04,77,385

Source :—Ministry of Education.



EDUCATION.

No. 46.—Total Expenditure from all sources on each class of Educational Institution in India—concl'd.

Classes of Institutions.	1939-40.	1940-41.	1941-42.	1942-43.	1943-44.	1944-45.	1945-46.	1946-47.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>SCHOOL EDUCATION, SPECIAL—cont'd.</b>								
<i>Schools for Special Instruction—cont'd.</i>								
Engineering and Surveying Schools. { Males . . .	4,29,669	4,23,450	4,19,586	4,27,506	4,69,560	5,01,313	5,92,486	3,05,903
{ Females . . .	—	—	—	—	—	—	—	—
Technical and Industrial Schools. { Males . . .	45,49,977	48,16,984	48,11,258	60,20,693	54,81,605	69,14,731	80,24,469	78,69,711
{ Females . . .	5,56,381	5,70,477	5,27,424	5,37,182	6,44,932	6,66,745	7,54,918	6,82,818
Commercial Schools { Males . . .	5,09,835	4,96,890	4,68,206	4,40,838	4,34,756	5,30,176	6,31,799	5,86,312
{ Females . . .	45,978	44,651	22,693	34,238	35,851	37,877	30,007	27,254
Agricultural Schools { Males . . .	1,24,721	1,31,139	1,33,941	1,37,454	1,43,137	1,55,949	1,84,358	2,01,433
{ Females . . .	1,200	2,720	2,180	2,178	4,704	4,564	2,628	3,468
Schools for Defectives { Males . . .	2,72,340	2,91,141	3,04,310	2,54,377	2,60,838	3,58,012	3,75,631	3,57,915
{ Females . . .	28,720	21,646	21,399	21,130	21,516	23,790	23,300	27,538
Reformatory Schools { Males . . .	4,98,177	6,14,520	4,63,079	5,54,548	6,76,469	6,91,975	8,58,356	8,04,039
{ Females . . .	18,044	18,375	19,012	21,548	31,407	36,465	92,113	48,618
Schools for Adults { Males . . .	5,96,253	5,60,872	6,25,592	4,75,188	5,03,712	6,08,988	7,86,262	9,21,020
{ Females . . .	33,811	40,375	46,563	48,032	61,877	63,735	70,646	73,593
Other Schools { Males . . .	40,27,254	40,71,247	42,75,509	48,16,283	47,65,985	58,16,433	66,75,835	39,74,331
{ Females . . .	1,86,258	2,21,967	2,49,731	2,58,059	2,70,334	3,52,135	3,99,211	2,15,610
<b>TOTAL</b> . . . . .	<b>1,87,97,522</b>	<b>1,92,45,525</b>	<b>1,91,99,096</b>	<b>2,10,65,070</b>	<b>2,11,59,217</b>	<b>2,47,03,746</b>	<b>2,84,58,110</b>	<b>2,56,68,644</b>
Direction . . . . .	17,08,127	16,99,279	17,55,851	17,81,778	18,05,501	19,76,900	22,36,246	17,38,839
Inspection . . . . .	94,24,431	94,64,333	98,22,543	1,01,60,431	1,08,89,147	1,21,89,285	1,33,39,743	1,20,28,593
Building furniture and apparatus . . . . .	1,57,10,162	1,58,49,856	1,56,58,404	1,22,42,306	1,15,35,079	1,28,06,139	2,13,50,342	2,33,38,211
Miscellaneous . . . . .	2,35,45,730	2,41,79,005	2,53,40,710	2,74,65,833	3,32,09,550	3,51,88,632	3,87,57,090	4,57,12,450
<b>TOTAL</b> . . . . .	<b>5,03,88,450</b>	<b>5,11,92,473</b>	<b>5,25,77,508</b>	<b>5,16,50,348</b>	<b>5,74,39,277</b>	<b>6,21,60,956</b>	<b>7,56,83,421</b>	<b>8,28,18,093</b>
<b>TOTAL EXPENDITURE ON PUBLIC INSTRUCTION.</b>	<b>29,08,76,321</b>	<b>29,84,03,205</b>	<b>30,85,79,543</b>	<b>31,61,42,080</b>	<b>34,46,97,553</b>	<b>39,06,50,417</b>	<b>45,87,25,455</b>	<b>45,02,16,278</b>

N.B.—Figures prior to the year 1946-47 relate to undivided India.

No. 47.—Total Expenditure from all sources on each class of  
1946-

Classes of Institutions.	Madras.	Bombay.	West Bengal.	United Provinces.	East Punjab.	Bihar.	Orissa.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>UNIVERSITY AND INTERMEDIATE EDUCATION.</b>							
Universities . . . . .	39,21,816	24,91,819	33,38,974	58,96,677	12,29,299	8,63,627	2,53,713
Boards of Secondary and Intermediate Education.	—	—	—	6,81,640	—	6,679	—
<i>Colleges—</i>							
Arts and Science { For Males .	62,86,887	56,36,560	42,70,778	76,14,359	15,73,624	19,82,841	9,37,982
{ For Females	6,84,286	74,558	4,23,777	7,92,434	1,24,908	83,925	35,123
<i>Professional Colleges—</i>							
Law . . . . . { For Males .	1,01,174	2,34,136	1,71,737	—	—	42,580	—
{ For Females	—	—	—	—	—	—	—
Medicine . . . . . { For Males .	13,01,047	9,24,058	12,21,190	4,74,808	3,32,950	3,45,873	3,47,266
{ For Females	1,95,566	—	—	—	2,33,900	—	—
Engineering . . . . . { For Males .	7,15,773	3,92,263	7,86,773	—	—	2,56,617	—
{ For Females	—	—	—	—	—	—	—
Education . . . . . { For Males .	2,80,458	1,63,478	1,04,337	5,32,489	—	67,281	27,053
{ For Females	2,55,783	—	11,205	90,178	18,228	—	—
Agriculture . . . . . { For Males .	6,77,639	3,44,906	—	5,96,325	—	83,904	—
{ For Females	—	—	—	—	—	—	—
Veterinary Science { For Males .	1,97,357	1,35,723	3,19,889	—	—	1,29,109	—
{ For Females	—	—	—	—	—	—	—
Commerce . . . . . { For Males .	—	5,94,151	57,891	—	—	—	—
{ For Females	—	—	—	—	—	—	—
Forestry . . . . . { For Males .	2,10,847	—	—	4,19,855	—	—	—
{ For Females	—	—	—	—	—	—	—
Technology . . . . . { For Males .	1,83,179	3,42,972	—	—	—	—	—
{ For Females	—	—	—	—	—	—	—
<b>TOTAL . . . . .</b>	<b>1,50,11,812</b>	<b>1,13,34,624</b>	<b>1,07,06,551</b>	<b>1,70,98,765</b>	<b>35,12,909</b>	<b>38,62,436</b>	<b>16,01,137</b>

TION.

Educational Institutions in the different Provinces.

47.

Central Provinces and Berar.	Assam.	Ajmer-Merwara.	Coorg.	Delhi.	Bangalore.	Administered Areas in Indian States.	Classes of Institutions.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
2,96,391	—	—	—	9,76,985	—	..	UNIVERSITY AND INTERMEDIATE EDUCATION.
1,32,873	—	*	—	67,205	—	..	Universities.
							Boards of Secondary and Intermediate Education.
							<i>Colleges—</i>
12,31,752	12,28,576	1,29,045	—	6,91,747	84,863	..	For Males } Arts and Science.
76,404	1,18,594	—	—	1,01,487	—	..	For Females }
							<i>Professional Colleges—</i>
47,403	16,895	—	—	—	—	..	For Males } Law.
—	—	—	—	—	—	..	For Females }
—	—	—	—	—	—	..	For Males } Medicine.
—	—	—	—	2,04,397	—	..	For Females }
—	—	—	—	—	—	..	For Males } Engineering.
—	—	—	—	—	—	..	For Females }
2,11,316	—	57,070	—	—	—	..	For Males } Education.
14,977	—	—	—	—	—	..	For Females }
85,456	—	—	—	10,22,195	—	..	For Males } Agriculture.
—	—	—	—	—	—	..	For Females }
—	—	—	—	—	—	..	For Males } Veterinary Science.
—	—	—	—	—	—	..	For Females }
[80,215	—	—	—	—	—	..	For Males } Commerce.
—	—	—	—	—	—	..	For Females }
—	—	—	—	—	—	..	For Males } Forestry.
—	—	—	—	—	—	..	For Females }
4,73,285	—	—	—	—	—	..	For Males } Technology.
—	—	—	—	—	—	..	For Females }
26,49,874	13,64,065	1,86,115	—	30,64,016	84,863	..	TOTAL

Source :—Ministry of Education.

\* The total expenditure amounted to Rs. 2,84,654 but this has not been included in the table as the Board, besides Ajmer-Merwara, serves whole of the Rajputana and Gwalior.

No. 47.—Total Expenditure from all sources on each class of  
1946-

Classes of Institutions.	Madras.	Bombay.	West Bengal.	United Provinces.	East Punjab.	Bihar.	Orissa.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>SCHOOL EDUCATION, GENERAL.</b>							
<i>Secondary Schools—</i>							
For Boys—							
High Schools . . . . .	1,88,79,068	1,64,62,112	1,14,88,143	91,94,806	50,96,715	50,31,323	11,11,564
Middle English Schools . . . . .	15,63,910	19,48,595	20,96,460	14,13,300	4,67,676	34,79,672	5,72,752
Middle Vernacular Schools . . . . .	—	—	9,942	30,30,410	38,33,669	1,21,393	1,55,432
For Girls—							
High Schools . . . . .	37,18,208	36,02,835	21,72,810	21,99,179	7,93,391	5,15,900	1,19,227
Middle English Schools . . . . .	6,00,813	3,44,359	4,88,871	8,82,791	86,876	3,76,975	73,042
Middle Vernacular Schools . . . . .	—	—	—	14,43,859	3,29,917	34,988	3,739
<b>TOTAL . . . . .</b>	<b>2,47,61,999</b>	<b>2,23,57,901</b>	<b>1,62,56,226</b>	<b>1,81,64,345</b>	<b>1,06,08,244</b>	<b>95,60,251</b>	<b>20,35,756</b>
<i>Primary Schools—</i>							
For Boys . . . . .	4,82,55,972	3,63,67,508	67,39,429	1,22,49,472	33,13,080	76,63,108	26,67,332
For Girls . . . . .	89,50,964	90,91,244	11,74,364	10,60,262	10,84,655	6,44,316	1,28,209
<b>TOTAL . . . . .</b>	<b>5,72,06,936</b>	<b>4,54,58,752</b>	<b>79,13,793</b>	<b>1,33,09,734</b>	<b>43,97,735</b>	<b>83,07,424</b>	<b>27,95,541</b>
<b>SCHOOL EDUCATION, SPECIAL.</b>							
<i>Schools for Special Instructions—</i>							
Normal and Training Schools for Masters.	22,20,536	7,79,766	2,66,217	7,28,792	56,243	3,70,511	2,23,092
Normal and Training Schools for Mistresses.	12,50,171	5,22,326	94,794	3,08,242	18,044	87,999	48,904
Schools of Art . . . . .	96,919	1,93,587	78,560	57,887	—	5,467	—
{ For Males . . . . .	—	—	—	—	—	—	—
{ For Females . . . . .	—	—	—	—	—	—	—
Law Schools . . . . .	—	—	—	—	—	—	—
{ For Males . . . . .	—	—	—	—	—	—	—
{ For Females . . . . .	—	—	—	—	—	—	—
Medical Schools . . . . .	1,11,883	4,48,878	4,85,856	280	56,922	2,00,161	16,707
{ For Males . . . . .	—	—	—	—	—	—	—
{ For Females . . . . .	—	—	—	—	—	—	—

TION.

Educational Institutions in the different Provinces—*contd.*

47—*contd.*

Central Provinces and Berar.	Assam.	Ajmer-Merwara.	Coorg.	Delhi.	Bangalore.	Administered Areas in Indian States.	Classes of Institutions.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
							<b>SCHOOL EDUCATION, GENERAL.</b>
							<i>Secondary Schools—</i>
							For Boys—
18,51,350	25,56,368	7,90,729*	1,78,465	11,08,683	3,48,452	..	High Schools.
21,54,922	8,32,939	84,570	—	3,27,244	42,065	..	Middle English Schools.
13,08,637	5,17,579	1,36,555	—	69,142	53,979	..	Middle Vernacular Schools.
							For Girls—
2,93,677	4,58,904	1,66,042	25,707	5,12,801	2,48,404	..	High Schools.
3,77,836	1,78,838	—	—	97,043	45,950	..	Middle English Schools.
1,47,255	60,680	54,871	—	81,842	37,020	..	Middle Vernacular Schools.
61,33,677	46,05,308	12,32,767	2,04,172	21,96,755	7,75,870	..	<b>TOTAL.</b>
							<i>Primary Schools—</i>
							For Boys.
63,87,699	28,94,410	4,26,923	1,66,095	5,93,006	1,60,662	..	
11,58,413	3,84,319	2,24,360	1,492	4,76,991	94,600	..	For Girls.
75,46,112	32,78,729	6,51,283	1,67,587	10,69,997	2,55,262	..	<b>TOTAL.</b>
							<b>SCHOOL EDUCATION, SPECIAL.</b>
							<i>Schools for Special Instruction—</i>
3,95,562	91,245	25,304	9,245	18,448	—	..	Normal and Training Schools for Masters.
1,36,193	11,796	23,051	—	33,407	—	..	Normal and Training Schools for Mistresses.
4,322	—	—	—	—	—	..	For Males } Schools of Art.
—	—	—	—	—	—	..	For Females }
—	—	—	—	—	—	..	For Males } Law Schools.
—	—	—	—	—	—	..	For Females }
73,584	—	—	—	—	—	..	For Males } Medical Schools.
—	—	—	—	18,180	—	..	For Females }

\* Includes expenditure on Intermediate Colleges.

## EDUCA

No. 47.—Total Expenditure from all sources on each class of  
1946-

Classes of Institutions.	Madras.	Bombay.	West Bengal.	United Provinces.	East Punjab.	Bihar.	Orissa.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>SCHOOL EDUCATION, SPECIAL—contd.</b>							
<i>Schools for Special Instruction—contd.</i>							
Engineering and Surveying Schools.		1,33,405	—	—	—	—	89,684
		—	—	—	—	—	—
Technical and Industrial Schools.		10,93,041	6,97,453	7,96,341	3,99,522	7,96,009	44,629
		2,24,826	1,18,244	16,791	99,089	35,098	[ 3,582
Commercial Schools.		1,71,746	92,966	1,296	14,317	42,802	1,886
		16,988	10,266	—	—	—	—
Agricultural Schools.		77,231	10,366	76,976	—	1,200	—
		—	—	—	—	3,468	—
Schools for Defectives.		65,248	1,15,959	29,251	—	23,843	[ 1,420
		—	—	8,711	—	—	—
Reformatory		93,088	69,451	—	62,207	1,27,441	[ 6,116
		—	—	—	—	—	—
Schools for Adults		2,69,047	26,215	5,74,247	1,595	—	—
		54,937	—	9,707	240	—	—
Other Schools		9,63,805	12,12,028	1,46,547	—	6,12,204	81,721
		68,872	27,868	5,085	—	—	—
<b>TOTAL</b>	<b>87,73,041</b>	<b>51,76,791</b>	<b>33,06,243</b>	<b>27,60,153</b>	<b>7,08,179</b>	<b>23,06,203</b>	<b>5,17,741</b>
Direction	2,62,808	2,12,268	1,00,800	3,44,057	1,66,500	1,82,845	1,06,585
Inspection	28,72,428	24,30,720	6,81,939	23,27,719	8,45,902	11,65,329	3,19,532
Buildings, Furniture and Apparatus	80,06,280	23,63,570	13,56,108	42,30,800	11,19,358	19,37,905	12,31,783
Miscellaneous	1,26,90,835	66,76,310	44,31,819	1,28,09,942	12,38,639	25,89,442	5,46,626
<b>TOTAL</b>	<b>2,38,32,351</b>	<b>1,16,82,868</b>	<b>65,70,666</b>	<b>1,97,12,518</b>	<b>33,70,399</b>	<b>58,75,521</b>	<b>22,04,526</b>
<b>TOTAL EXPENDITURE ON PUBLIC INSTRUCTION.</b>	<b>12,95,86,139</b>	<b>9,60,10,936</b>	<b>4,47,53,479</b>	<b>7,10,45,515</b>	<b>2,25,97,466</b>	<b>2,99,11,835</b>	<b>91,54,701</b>



TION.

Educational Institutions in the different Provinces—concl'd.

47—concl'd.

Central Provinces and Berar.	Assam.	Ajmer-Merwara.	Coorg.	Delhi.	Bangalore.	Administered Areas in Indian States.	Classes of Institutions.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
							SCHOOL EDUCATION, SPECIAL— <i>contd.</i> <i>School for Special Instruction—</i> <i>contd.</i>
82,814	—	—	—	—	—	..	For Males } Engineering and
—	—	—	—	—	—	..	For Females } Surveying Schools.
1,63,147	80,679	3,750	—	25,158	7,106	..	For Males } Technical and In-
4,853	10,427	—	—	8,084	16,989	..	For Females } dustrial Schools.
—	15,454	—	264	10,875	—	..	For Males } Commercial
—	—	—	—	—	—	..	For Females } Schools.
21,574	—	—	1,567	—	—	..	For Males } Agricultural
—	—	—	—	—	—	..	For Females } Schools.
11,648	3,060	1,935	—	12,838	—	..	For Males } Schools for Defec-
—	—	—	—	—	—	..	For Females } tives.
81,504	—	—	—	—	—	..	For Males } Reformatory
—	—	—	—	—	—	..	For Females } Schools.
6,545	37,428	102	813	437	—	..	For Males } Schools for Adults.
6,502	2,207	—	—	—	—	..	For Females }
49,821	1,70,510	8,462	—	4,36,540	—	..	For Males } Other Schools.
2,176	5,562	—	—	—	—	..	For Females }
10,40,245	4,28,368	62,604	11,889	5,53,092	24,095	..	TOTAL.
1,34,455	1,57,752	—	—	30,228	(a)40,541	..	Direction.
6,53,830	5,86,578	74,063	13,056	57,497	—	..	Inspection.
14,86,502	6,16,437	71,404	13,740	5,68,162	3,36,162	..	Buildings, Furniture and apparatus.
18,83,202	14,13,032	73,175	44,928	8,29,546	4,84,954	..	Miscellaneous.
41,57,989	27,73,799	2,18,642	71,724	14,85,433	8,61,657	..	TOTAL.
2,15,28,115	1,24,50,269	23,51,411	4,55,372	83,69,293	20,01,747	..	TOTAL EXPENDITURE ON PUBLIC INSTRUCTION.

(a) Includes figures for inspection.

## EDUCATION.

## No. 48.—Expenditure on Education in each Province.

Province.	From Govt. Funds.	From Board Funds.	From Municipal Funds.	From Fees.	From other Sources.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras . . . . .	6,43,92,317	1,56,69,867	41,48,030	2,38,70,264	2,15,05,661	12,95,86,139
Bombay . . . . .	4,42,12,100	29,74,442	1,11,97,347	2,71,88,874	1,04,38,173	9,60,10,936
West Bengal . . . . .	1,42,40,707	24,78,745	17,77,764	1,86,13,223	76,43,040	4,47,53,479
United Provinces . . . . .	3,27,57,222	46,11,077	35,40,592	1,81,16,766	1,20,19,858	7,10,45,515
East Punjab. . . . .	1,04,63,651	22,01,553	7,31,122	58,93,921	33,07,219	2,25,97,466
Bihar . . . . .	76,75,481	69,74,646	10,82,949	95,55,312	46,23,447	2,99,11,835
Orissa . . . . .	66,64,229	3,39,783	11,065	14,95,180	6,44,444	91,54,701
C. P. and Berar . . . . .	1,01,70,214	24,62,692	21,63,788	46,51,895	20,79,489	2,15,28,115
Assam . . . . .	70,66,329	10,94,756	2,11,181	26,61,373	14,16,630	1,24,50,269
Ajmer-Merwara . . . . .	10,83,978	23,054	1,75,131	5,47,346	5,21,902	23,51,411
Coorg . . . . .	2,12,591	85,030	7,394	78,128	72,229	4,55,372
Delhi . . . . .	45,48,501	72,697	8,75,845	17,92,320	10,79,930	83,69,293
Bangalore . . . . .	7,23,278	..	1,62,106	7,02,125	4,14,238	20,01,747
Administered areas in Indian States	..	..	..	..	..	..
<b>TOTAL, 1946-47 .</b>	<b>20,42,10,625</b>	<b>3,89,88,342</b>	<b>2,60,84,314</b>	<b>11,51,66,817</b>	<b>6,57,66,180</b>	<b>45,02,16,278</b>
1945-46 .	19,46,77,659	4,32,32,115	2,73,41,981	12,64,93,593	6,69,80,107	45,87,25,455
1944-45 .	16,89,72,825	3,59,58,199	2,36,38,817	10,94,10,972	5,26,69,604	39,06,50,417
1943-44 .	14,91,52,813	3,03,83,325	2,18,57,325	9,68,60,447	4,64,43,648	34,46,97,558
<b>TOTALS</b> 1942-43 .	<b>13,88,31,504</b>	<b>2,86,25,483</b>	<b>2,01,42,173</b>	<b>8,46,04,523</b>	<b>4,39,38,397</b>	<b>31,61,42,080</b>
1941-42 .	13,51,72,784	2,63,26,553	1,89,85,175	8,54,57,745	4,26,37,286	30,85,79,543
1940-41 .	12,89,01,709	2,71,44,479	1,90,20,778	8,82,11,167	4,11,25,072	29,84,03,205
1939-40 .	13,03,79,765	2,42,94,383	1,76,19,594	7,78,55,041	4,07,27,538	29,08,76,321

Source :—Ministry of Education.

N.B.—Figures prior to the year 1946-47 relate to undivided India.

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**No. 49.—DISTRIBUTION OF EXPENDITURE ON  
EDUCATION.**

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## EDUCA

## No. 49.—Distribution of Ex

Provinces.	DIRECT						
	University.	Board of Secondary and Intermediate Education.	Arts and Professional colleges.	Secondary schools.		Primary schools.	
				Males.	Females.	Males.	Females.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras . . . . .	39,21,816	—	1,10,89,996	2,04,42,978	43,19,021	4,82,55,972	89,50,964
Bombay . . . . .	24,91,819	—	88,42,805	1,84,10,707	39,47,194	3,63,67,508	90,91,244
West Bengal . . . . .	33,38,974	—	73,67,577	1,35,94,545	26,61,681	67,39,429	11,74,364
United Provinces . . . . .	58,96,677	6,81,640	1,05,20,448	1,36,38,516	45,25,829	1,22,49,472	10,60,262
East Punjab . . . . .	12,29,299	—	22,83,610	93,98,060	12,10,184	33,13,080	10,84,655
Bihar . . . . .	8,63,627	6,679	29,92,130	86,32,388	9,27,863	76,63,108	6,44,316
Orissa . . . . .	2,53,713	—	13,47,424	18,39,748	1,96,008	26,67,332	1,28,209
C. P. and Berar . . . . .	2,96,391	1,32,873	22,20,828	53,14,909	8,18,768	63,87,699	11,58,413
Assam . . . . .	—	—	13,64,065	39,06,886	6,98,422	28,94,410	3,84,319
Ajmer-Merwara . . . . .	—	—	1,86,115	10,11,854	2,20,913	4,26,923	2,24,360
Coorg . . . . .	—	—	—	1,78,465	25,707	1,66,095	1,492
Delhi . . . . .	9,76,985	67,205	20,19,826	15,05,069	6,91,686	5,93,006	4,76,991
Bangalore . . . . .	—	—	84,863	4,44,496	3,31,374	1,60,662	94,600
Administered areas in Indian States	..	..	..	..	..	..	..
TOTAL 1946-47	1,92,69,301	8,88,397	5,03,19,687	9,83,18,621	2,05,74,650	12,78,84,696	2,44,74,189
1945-46	2,25,13,295	8,38,208	5,04,79,491	11,50,05,371	2,35,11,894	11,90,57,872	2,41,77,793
1944-45	1,93,34,413	6,79,667	4,18,44,610	9,76,98,748	1,96,87,015	10,37,22,143	2,08,19,119
1943-44	1,72,78,506	5,72,583	3,71,02,173	8,51,14,180	1,71,80,198	9,06,69,932	1,81,81,492
TOTALS 1942-43	1,54,68,662	5,22,484	3,43,58,141	7,84,28,968	1,57,61,754	8,28,41,804	1,62,44,949
1941-42	1,54,45,565	5,19,687	3,31,64,405	7,74,25,718	1,52,95,963	7,93,53,016	1,55,98,585
1940-41	1,40,98,580	4,57,076	3,18,28,315	7,54,93,153	1,48,30,503	7,61,95,904	1,50,61,676
1939-40	1,38,36,577	4,23,058	3,00,53,946	7,34,72,292	1,41,57,846	7,49,29,018	1,48,18,612

N.B.—Figures prior to 1946-47 relate to undivided India.

TION.

penditure on Education.

EXPENDITURE.			INDIRECT EXPENDITURE.				GRAND TOTAL.
Normal and Training schools.	All other Special schools.	Total.	Direction and Inspection.	Buildings, furniture and Apparatus.	Miscellaneous.	Total.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
34,70,707	53,02,334	10,57,53,788	31,35,236	80,06,280	1,26,90,835	2,38,32,351	12,95,86,139
13,02,092	38,74,699	8,43,28,068	26,42,988	23,63,570	66,76,310	1,16,82,868	9,60,10,936
3,61,011	29,45,232	3,81,82,813	7,82,739	13,56,108	44,31,819	65,70,666	4,47,53,479
10,37,034	17,23,119	5,13,32,997	26,71,776	42,30,800	1,28,09,942	1,97,12,518	7,10,45,515
74,287	6,33,892	1,92,27,067	10,12,402	11,19,358	12,38,639	33,70,399	2,25,97,466
4,58,510	18,47,693	2,40,36,314	13,48,174	19,37,905	25,89,442	58,75,521	2,99,11,835
2,71,996	2,45,745	69,50,175	4,26,117	12,31,783	5,46,626	22,04,526	91,54,701
5,31,755	5,08,490	1,73,56,418	7,88,285	14,86,502	18,83,202	41,57,989	2,15,28,115
1,03,041	3,25,327	96,76,470	7,44,330	6,16,437	14,13,032	27,73,799	1,24,50,269
48,355	14,249	21,32,769	74,063	71,404	73,175	2,18,642	23,51,411
—	11,889	3,83,648	13,056	13,740	44,928	71,724	4,55,372
51,855	5,01,237	68,83,866	87,725	5,68,162	8,29,546	14,85,433	83,69,293
—	24,095	11,40,090	40,541	3,36,162	4,84,954	8,61,657	20,01,747
..	..	..	..	..	..	..	..
77,10,643	1,79,58,001	36,73,84,477	1,37,67,432	2,33,38,211	4,57,12,450	8,28,18,093	45,02,16,278
68,20,625	2,16,37,485	38,30,42,034	1,55,75,989	2,13,50,342	3,87,57,090	7,56,83,421	45,87,25,455
59,88,754	1,87,14,992	32,84,89,461	1,41,66,185	1,28,06,139	3,51,88,632	6,21,60,956	39,06,50,417
55,64,191	1,55,95,026	28,72,58,281	1,26,94,648	1,15,35,079	3,32,09,550	5,74,39,277	34,46,97,558
52,81,431	1,57,83,639	26,44,91,732	1,19,42,209	1,22,42,306	2,74,65,833	5,16,50,348	31,61,42,080
51,11,033	1,40,88,063	25,60,02,035	1,15,78,394	1,56,58,404	2,53,40,710	5,25,77,508	30,85,79,543
50,45,351	1,42,00,174	24,72,10,732	1,11,63,612	1,58,49,856	2,41,79,005	5,11,92,473	29,84,03,205
47,55,481	1,40,42,041	24,04,87,871	1,11,32,558	1,57,10,162	2,35,45,730	5,03,88,450	29,08,76,321

Source :—Ministry of Education.

## EDUCATION.

## No. 50—Sources of Expenditure on Education in India.

Institutions.	1939-40.	1940-41.	1941-42.	1942-43.	1943-44.	1944-45.	1945-46.	1946-47.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>UNDER PUBLIC MANAGEMENT.</b>								
<i>Managed by Govt. :—</i>								
Government Funds . . . . .	2,84,29,246	2,92,80,161	2,92,97,059	3,12,84,713	3,34,21,041	3,67,02,291	4,45,37,189	4,43,38,964
Board Funds . . . . .	89,793	83,413	86,604	89,018	1,04,107	95,825	61,561	42,641
Municipal Funds . . . . .	40,460	39,967	51,478	61,606	64,309	72,692	3,222	58,731
Fees . . . . .	89,96,485	91,25,913	92,92,251	90,67,061	94,74,712	1,02,78,814	1,18,44,884	98,89,208
Other Sources . . . . .	7,62,071	8,42,520	9,89,970	9,32,420	9,02,833	10,26,604	10,29,558	7,70,241
<b>TOTAL</b> . . . . .	<b>3,83,18,055</b>	<b>3,93,71,974</b>	<b>3,97,17,362</b>	<b>4,14,34,818</b>	<b>4,39,67,002</b>	<b>4,81,76,226</b>	<b>5,74,76,414</b>	<b>5,50,99,875</b>
<i>Managed by Board or Municipal Funds—</i>								
Government Funds . . . . .	4,20,57,048	4,03,33,107	4,41,96,422	4,54,03,834	5,06,38,419	5,72,88,316	6,26,02,777	6,40,09,375
Board Funds . . . . .	1,61,84,602	1,87,25,611	1,80,60,749	2,03,83,359	2,22,25,707	2,67,66,419	3,20,62,223	2,94,68,500
Municipal Funds . . . . .	1,35,90,280	1,50,94,275	1,52,24,634	1,64,20,882	1,81,38,369	1,93,89,672	2,26,03,134	2,19,01,091
Fees . . . . .	64,66,965	68,27,618	70,81,687	73,38,934	80,51,760	91,49,605	1,07,24,930	1,00,64,566
Other Sources . . . . .	7,70,276	9,40,843	10,38,930	10,34,954	14,02,744	14,25,833	20,93,668	21,62,081
<b>TOTAL</b> . . . . .	<b>7,90,69,171</b>	<b>8,19,21,454</b>	<b>8,56,02,422</b>	<b>9,05,81,963</b>	<b>10,04,56,999</b>	<b>11,40,19,845</b>	<b>13,00,86,732</b>	<b>12,76,05,613</b>
<b>UNDER PRIVATE MANAGEMENT.</b>								
<i>Aided by Govt. or by Board or Municipal Funds—</i>								
Government Funds . . . . .	3,50,79,804	3,44,17,980	3,67,20,023	3,68,50,569	3,88,54,900	4,59,75,038	5,26,47,987	5,62,49,128
Board Funds . . . . .	41,64,360	45,82,707	45,88,554	47,81,629	48,13,473	47,53,468	56,82,098	45,59,676
Municipal Funds . . . . .	20,84,166	21,06,499	19,25,804	19,65,816	19,29,295	20,67,967	23,39,167	19,73,483
Fees . . . . .	4,54,69,540	4,78,48,236	5,00,63,013	4,90,13,862	5,50,40,433	6,42,84,035	7,40,04,619	6,74,42,656
Other Sources . . . . .	2,30,72,360	2,30,01,814	2,32,22,717	2,48,86,077	2,58,02,362	2,94,33,903	3,63,73,801	3,29,74,559
<b>TOTAL</b> . . . . .	<b>10,98,70,230</b>	<b>11,19,57,286</b>	<b>11,58,20,111</b>	<b>11,74,97,953</b>	<b>12,64,50,463</b>	<b>14,65,14,411</b>	<b>17,10,47,072</b>	<b>16,31,99,502</b>

(Source :—Ministry of Education.)

EDUCATION.

No. 50—Sources of Expenditure on Education in India—*contd.*

Institutions.	1939-40.	1940-41.	1941-42.	1942-43.	1943-44.	1944-45.	1945-46.	1946-47.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Unaided—</i>								
Fees . . . . .	96,05,931	1,02,32,161	1,05,49,395	1,02,62,171	1,14,44,582	1,34,86,326	1,68,44,161	1,35,90,615
Other Sources . . . . .	36,24,484	37,27,857	43,12,745	47,14,827	49,37,424	62,88,192	75,82,414	79,02,580
<b>TOTAL</b> . . . . .	<b>1,32,30,415</b>	<b>1,39,60,018</b>	<b>1,48,62,140</b>	<b>1,49,76,998</b>	<b>1,63,83,817</b> (d)	<b>1,97,78,979</b> (e)	<b>2,14,31,816</b> (f)	<b>2,14,93,195</b>
<i>Buildings, etc., Direction, Inspection and Miscellaneous—</i>								
Government Funds . . . . .	2,47,92,047	2,48,30,624	2,55,80,533	2,52,20,530	2,62,05,961	2,85,69,316	3,42,42,430	3,92,42,171
Board Funds . . . . .	38,53,978	37,52,748	35,88,908	33,70,627	32,27,730	43,30,817	54,23,909	49,17,235
Municipal Funds . . . . .	18,99,859	17,80,037	17,78,711	16,89,030	17,17,121	21,00,840	23,89,563	21,50,209
Fees . . . . .	73,16,120	81,77,189	84,71,399	89,22,699	1,28,48,960	1,22,12,192	1,30,76,137	1,41,79,682
Other Sources . . . . .	1,25,26,446	1,26,51,875	1,31,57,957	1,24,47,462	1,34,39,775	1,49,47,791	2,05,51,382	2,23,28,796
<b>TOTAL</b> . . . . .	<b>5,03,88,450</b>	<b>5,11,92,473</b>	<b>5,25,77,508</b>	<b>5,16,50,348</b>	<b>5,74,39,277</b>	<b>6,21,60,956</b>	<b>7,56,83,421</b>	<b>8,23,18,093</b>
<b>TOTAL EXPENDITURE FROM—</b>								
Government Funds . . . . .	13,03,79,765	12,89,01,709	13,51,72,784	13,88,31,504	14,91,52,813	16,89,72,825	19,46,77,659	20,42,10,625 (a)
Board Funds . . . . .	9,42,94,383	2,71,44,479	2,63,26,553	2,86,25,483	3,03,83,325	3,59,58,199	4,32,32,115	3,89,88,342 (b)
Municipal Funds . . . . .	1,76,19,594	1,90,20,778	1,89,85,175	2,01,42,172	2,18,57,325	2,36,38,817	2,73,41,981	2,60,84,314 (c)
Fees . . . . .	7,78,55,041	8,22,11,167	8,54,57,745	8,46,04,523	9,68,60,447	10,94,10,972	12,64,93,593	11,51,66,817
Other Sources . . . . .	4,07,27,538	4,11,25,072	4,26,37,286	4,39,38,397	4,64,43,648	5,26,69,604	6,69,80,107	6,57,66,180 (n)
<b>TOTAL</b> . . . . .	<b>29,08,76,321</b>	<b>29,84,03,205</b>	<b>30,85,79,543</b>	<b>31,61,42,080</b>	<b>34,46,97,558</b>	<b>39,06,50,417</b>	<b>45,87,25,455</b>	<b>45,02,16,278</b>

(a) Rs. 3,70,987 paid from Govt. Funds in unaided Schools but excluded from (n).  
 (b) Rs. 290 paid from Board Funds in unaided Schools but excluded from (n).  
 (c) Rs. 800 paid from Municipal Funds in unaided Schools but excluded from (n).  
 (d) Includes Rs. 1,811 on account of Cantonment Board Fund in N. W. F. P.  
 (e) Includes Rs. 2,151 grant-in-aid to Primary Deptt. in N. W. F. P. and Rs. 2,310 grant-in-aid to Primary Deptt. from cantonment and Municipal Board Funds in N. W. F. P.  
 (f) Includes Rs. 5,241 for which details are not available.  
 N.B.—Figures prior to the year 1946-47 relates to undivided India.

## No. 51—Total Expenditure on Education

	Madras.	Bombay.	Sind.	Bengal.
	Rs.	Rs.	Rs.	Rs.
<b>Under public management :</b>				
Managed by Government . . . . .	1,08,38,175	49,34,277	6,45,379	87,95,559
Managed by Board or Municipal Funds . . . . .	3,33,49,239	2,71,58,926	58,23,305	1,15,15,381
<b>Under private management :</b>				
Aided by Government or by Board or by Municipal Funds . . . . .	4,07,82,978	2,85,80,867	44,27,824	3,58,36,341
Unaided . . . . .	6,43,954	25,97,572	1,61,323	1,16,09,176
Direction, Inspection and Miscellaneous . . . . .	1,70,87,893	91,15,601	12,64,497	1,08,98,118
<b>TOTAL EXPENDITURE 1945-46</b> . . . . .	<b>10,27,02,239</b>	<b>7,23,87,243</b>	<b>1,23,22,328</b>	<b>7,86,54,575</b>
	1944-45	1944-45	1944-45	1944-45
	8,31,60,652	6,16,69,566	97,74,693	6,92,64,544
	1943-44	1943-44	1943-44	1943-44
	7,22,53,930	5,48,53,634	80,41,458	5,92,02,229
<b>TOTALS</b> . . . . .	1942-43	1942-43	1942-43	1942-43
	6,53,24,890	4,94,24,338	74,31,531	5,38,92,219
	1941-42	1941-42	1941-42	1941-42
	6,18,30,881	4,87,04,798	73,65,481	5,46,12,831

	Central Provinces and Berar.	Assam.	N.-W. Frontier Province.	Baluchistan(a).	Ajmer-Merwara.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Under public management :</b>					
Managed by Government . . . . .	33,79,826	21,57,388	4,69,496	..	5,99,449
Managed by Board or by Municipal Funds   . . . . .	68,41,692	27,72,541	19,76,653	..	1,44,111
<b>Under private management :</b>					
Aided by Government or by Board or by Municipal Funds . . . . .	27,71,416	26,23,543	14,80,973	..	9,06,268
Unaided . . . . .	10,38,055	5,59,883	75,585	..	93,197
Direction, Inspection and Miscellaneous . . . . .	28,86,404	22,16,473	6,59,406	..	1,72,511
<b>TOTAL EXPENDITURE 1945-46</b> . . . . .	<b>1,69,17,393</b>	<b>1,03,29,828</b>	<b>46,62,113</b>	<b>..</b>	<b>19,15,536</b>
	1944-45	1944-45	1944-45	1944-45	1944-45
	1,46,02,156	87,23,850	42,26,548	7,46,083	15,65,481
	1943-44	1943-44	1943-44	1943-44	1943-44
	1,28,26,917	73,15,716	39,07,355	6,11,194	15,01,917
<b>TOTALS</b> . . . . .	1942-43	1942-43	1942-43	1942-43	1942-43
	1,23,80,024	67,12,331	34,83,948	6,90,497	14,76,701
	1941-42	1941-42	1941-42	1941-42	1941-42
	1,20,68,122	73,67,273	33,73,645	9,15,172	13,81,966



**CATION.**

**in the different Provinces—(1945-46).**

United Provinces.	Punjab.	Bihar.	Orissa.	
Rs.	Rs.	Rs.	Rs.	
87,86,347	1,01,15,210	38,72,504	14,33,030	Under public management :
1,20,24,240	2,10,63,343	46,71,733	8,39,616	Managed by Government.
				Managed by Board or Municipal Funds.
2,35,55,026	1,37,02,494	95,00,271	26,64,367	Under private management :
12,11,749	35,13,120	24,08,515	1,54,431	Aided by Government or by Board or by Municipal Funds.
1,45,77,875	85,95,388	47,20,026	12,09,849	Unaided.
6,01,55,237	5,69,89,555	2,51,73,049	63,01,293	Direction, Inspection and Miscellaneous.
				TOTAL EXPENDITURE 1945-46.
5,18,90,742	4,81,49,932	2,23,07,074	54,99,595	1944-45 } TOTALS.
4,82,68,513	4,25,63,255	2,04,47,654	46,32,164	1943-44 }
4,62,98,067	3,77,59,340	1,89,78,889	43,88,403	1942-43 }
4,63,75,442	3,54,61,219	1,89,10,591	42,94,691	1941-42 }

Coorg.	Delhi.	Bangalore.	Administered Areas in Indian States.	
Rs.	Rs.	Rs.	Rs.	
1,26,951	13,18,288	3,265	1,270	Under public management:
1,19,278	12,50,968	1,51,018	3,84,688	Managed by Government.
				Managed by Board or by Municipal Funds.
36,527	31,89,598	8,05,414	1,83,165	Under private management
20,211	6,143	8,001	3,30,901	Aided by Government or by Board or by Municipal Funds.
64,293	12,98,805	6,96,101	2,20,181	Unaided.
3,67,260	70,63,802	16,63,799	11,20,205	Direction, Inspection and Miscellaneous.
				TOTAL EXPENDITURE 1945-46.
3,01,242	57,16,173	15,60,593	14,91,493	1944-45 } TOTALS.
3,05,570	51,58,696	13,26,414	14,80,942	1943-44 }
2,73,921	49,79,213	11,85,176	14,62,592	1942-43 }
2,42,951	32,15,193	11,09,455	13,49,852	1941-42 }

[Source :—Ministry of Education]

(a) Complete Information not available.

## No. 51(A).—Total Expenditure on Education

	Madras.	Bombay.	West Bengal.	United Provinces.	East Punjab.	Bihar.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>UNDER PUBLIC MANAGEMENT.</b>						
Managed by Government . . . . .	1,41,66,977	59,24,652	59,57,478	93,67,974	35,82,765	44,74,424
Managed by Board or Municipal Funds.	3,88,23,165	3,99,81,096	42,91,013	1,58,50,831	87,75,141	57,78,344
<b>UNDER PRIVATE MANAGEMENT.</b>						
Aided by Government or by Board or by Municipal Funds.	5,16,77,576	3,53,09,531	1,97,06,680	2,37,57,218	53,91,340	1,11,03,380
Unaided . . . . .	10,86,070	31,12,789	82,27,642	23,56,974	14,77,821	26,80,166
Direction, Inspection and Miscellaneous.	2,38,32,351	1,16,82,868	65,70,666	1,97,12,518	33,70,399	58,75,521
<b>TOTAL EXPENDITURE 1946-47 .</b>	<b>12,95,86,139</b>	<b>9,60,10,936</b>	<b>4,47,53,479</b>	<b>7,10,45,515</b>	<b>2,25,97,466</b>	<b>2,99,11,835</b>

(Source :—Ministry

NOTE.—For previous years' figures

**CATION.**

**in the different Provinces—1946-47.**

Orissa.	Central Provinces and Berar.	Assam.	Ajmer-Merwara.	Coorg.	Delhi.	Bangalore.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
							<b>UNDER PUBLIC MANAGEMENT.</b>
21,24,078	41,99,050	26,81,381	8,25,506	1,58,547	16,31,941	5,102	Managed by Government.
9,95,208	81,61,234	30,42,799	1,65,685	1,27,766	14,34,310	1,79,021	Managed by Board or Municipal Funds.
							<b>UNDER PRIVATE MANAGEMENT.</b>
36,54,309	33,50,982	33,37,182	10,40,393	97,335	38,17,609	9,55,967	Aided by Government or by Board or by Municipal Funds.
1,76,580	16,58,860	6,15,108	1,01,185	—	—	—	Unaided.
22,04,526	41,57,989	27,73,799	2,18,642	71,724	14,85,433	8,61,657	Direction, Inspection and Miscellaneous.
91,54,701	2,15,28,115	1,24,50,269	23,51,411	4,55,372	83,69,293	20,01,747	<b>TOTAL EXPENDITURE 1946-47.</b>

of Education.)  
see previous Table.

## EDUCA

## No. 52.—Classification of pupils in Schools for General Education and Arts

Province.	SCHOOLS FOR					
	I.	II.	III.	IV.	V.	
1	2	3	4	5	6	
Madras . . . . .	1,144,919	673,664	517,930	439,145	407,179	
Bombay . . . . .	552,315	288,439	233,795	193,909	168,746	
Sind . . . . .	..	88,279	41,190	31,883	27,484	
Bengal . . . . .	1,933,882	651,340	418,668	294,093	137,520	
United Provinces . . . . .	637,785	321,282	218,878	172,074	137,869	
Punjab . . . . .	126,920	304,342	244,937	195,022	159,666	
Bihar . . . . .	556,723	160,766	128,376	95,975	80,457	
Orissa . . . . .	95,761	60,224	44,969	34,328	13,222	
Central Provinces and Berar . . . . .	1,66,364	113,595	93,849	70,949	29,665	
Assam . . . . .	204,577	87,562	62,579	48,647	51,541	
North-West Frontier Province . . . . .	56,487	17,758	14,631	12,211	8,884	
Baluchistan . . . . .	..	..	..	..	..	
Ajmer-Merwara . . . . .	1,437	1,105	10,135	4,903	3,891	
Coorg . . . . .	4,051	2,397	2,471	2,066	1,702	
Delhi . . . . .	20,007	9,589	7,851	6,960	6,056	
Bangalore . . . . .	5,639	3,659	3,322	2,620	2,188	
Administered Areas in Indian States † . . . . .	3,876	1,630	1,556	1,263	1,099	
<b>TOTAL</b> 1945-46.	<b>5,510,743</b>	<b>2,785,631</b>	<b>2,145,137</b>	<b>1,506,048</b>	<b>1,237,169</b>	
<b>TOTALS</b>	1944-45.	5,080,755	2,615,226	1,959,803	1,563,083	1,193,991
	1943-44.	4,870,273	2,535,144	1,960,118	1,574,085	1,122,791
	1942-43.	3,530,728	3,588,115	2,273,173	1,720,109	1,266,339
	1941-42.	55,25,476	2,723,618	2,027,156	1,571,502	1,084,927
	1940-41.	5,630,318	2,665,179	1,934,219	1,469,331	1,033,666
1939-40.	5,768,565	2,496,870	1,786,008	1,387,089	964,742	

Source :—Ministry

\* \* Provi-

† Excludes figures for the Administered

TION.

Colleges according to Standard of Instruction in India, 1945-46.\*\*

GENERAL EDUCATION.					Province.
VI.	VII.	VIII.	IX.	X.	
7	8	9	10	11	1
142,677	107,688	91,626	52,232	39,192	Madras
129,617	97,001	91,694	39,015	31,631	Bombay
22,157	12,994	10,559	5,558	4,150	Sind
119,626	87,718	70,073	57,839	50,585	Bengal
78,706	73,904	68,659	29,097	24,642	United Provinces
128,601	99,769	73,329	57,854	37,014	Punjab
58,500	49,819	23,679	20,269	17,659	Bihar
10,573	7,396	5,801	3,454	3,202	Orissa
23,180	17,940	10,562	8,067	6,939	Central Provinces and Berar
23,063	18,326	13,726	8,238	6,718	Assam
7,587	5,525	4,615	2,242	1,991	North-West Frontier Province
..	..	..	..	..	Baluchistan
3,006	2,139	1,758	1,516	1,012	Ajmer-Merwara
1,264	911	708	487	274	Coorg
4,847	4,280	3,578	2,226	1,611	Delhi
1,625	1,269	852	730	421	Bangalore
913	734	535	425	356	Administered Areas in Indian States †
755,942	587,413	471,754	289,249	227,397	TOTAL 1945-46
696,211	535,711	425,116	254,629	202,236	1944-45
625,047	460,243	398,291	211,680	172,213	1943-44
593,301	456,886	384,336	196,757	159,905	1942-43
590,746	437,251	377,176	187,011	159,340	1941-42
578,921	422,983	363,202	183,924	159,230	1940-41
543,260	396,005	339,826	175,497	145,844	1939-40
					TOTALS.

of Education.  
sional.  
area in Hyderabad State.

## No. 52.—Classification of pupils in Schools for General Education and Arts

Province.	SCHOOL FOR GENERAL EDUCATION—contd.			ARTS	
	XI.	XII.	TOTAL.	1st year.	2nd year.
	12	13	14	15	16
1					
Madras . . . . .	32,947	—	3,649,199	11,226	8,925
Bombay . . . . .	24,677	20,913	1,871,752	6,943	6,590
Sind . . . . .	3,191	2,547	249,992	851	1,144
Bengal . . . . .	—	—	3,821,344	13,971	14,335
United Provinces . . . . .	19,327	—	1,782,223	9,167	7,881
Punjab . . . . .	26,394	—	1,453,848	10,381	9,198
Bihar . . . . .	14,149	—	1,206,372	4,336	3,429
Orissa . . . . .	2,680	2,079	283,689	1,023	1,049
Central Provinces and Berar . . . . .	5,744	—	546,854	1,495	1,420
Assam . . . . .	5,271	4,512	(b)534,760	1,328	1,486
North-West Frontier Province . . . . .	—	—	131,931	571	490
Baluchistan . . . . .	::	::	::	::	::
Ajmer-Merwara . . . . .	887	755	32,544	241	251
Coorg . . . . .	154	—	16,485	—	—
Delhi . . . . .	662	—	67,667	662	—
Bangalore . . . . .	299	—	22,624	225	199
Administered Areas in Indian States† . . . . .	202	231	12,820	7	6
TOTAL . . . . . 1945-46 . . . . .	136,584	31,037	15,684,104	62,427	56,403
TOTALS . . . . .					
{ 1944-45 . . . . .	120,853	27,706	14,675,320	59,262	45,954
{ 1943-44 . . . . .	91,659	37,929	14,059,473	47,306	39,092
{ 1942-43 . . . . .	124,719	33,275	14,327,643	40,383	36,744
{ 1941-42 . . . . .	85,921	34,263	14,804,387	42,351	40,231
{ 1940-41 . . . . .	79,687	32,408	14,553,068	41,143	38,439
{ 1939-40 . . . . .	73,589	28,924	14,106,219	40,140	35,271

N.B.—This table has been

\* Includes Research

\*\* Provi-

† Excludes figures for the Administered

(a) Includes 937 scholars in the United Provinces

(b) Includes 184 pupils of school department of St. Admund's

(c) Includes 1154 scholars in the United

(d) Includes 895 scholars in the United

(e) Includes 970 scholars in the United

(f) Includes 921 scholars in the United

(g) Includes 1,178 scholars in the United

(h) Includes 1,225 scholars in the United

TION.

Colleges according to Standard of Instruction in India, 1945-46\*\*—contd.

COLLEGES.					GRAND TOTAL.	Province.
3rd year.	4th year.	5th year.	*6th year or Post Graduate Class.	TOTAL.		
17	18	19	20	21	22	1
4,350	3,837	472	287	29,097	3,678,296	Madras.
2,947	2,634	—	1,775	20,889	1,892,641	Bombay.
563	362	—	147	3,067	253,059	Sind,
3,966	4,235	71	2,434	39,012	3,860,356	Bengal.
4,152	3,593	112	2,921	(a)*28,763	1,810,986	United Provinces.
3,665	3,309	105	915	27,573	1,481,421	Punjab.
1,108	1,035	—	405	10,313	1,216,685	Bihar.
298	227	—	145	2,742	286,431	Orissa.
699	669	18	172	4,429	551,283	Central Provinces and Berar.
394	333	—	—	3,541	538,301	Assam.
141	126	9	—	1,337	133,268	North-West Frontier Province.
..	..	..	..	..	..	Baluchistan.
86	78	—	—	656	33,200	Ajmer-Merwara.
—	—	—	—	—	16,485	Coorg.
577	505	502	349	2,595	79,262	Delhi.
88	80	—	—	592	23,216	Bangalore.
—	—	—	—	13	12,833	Administered Areas in Indian States.
22,990	21,023	1,289	9,550	(a)174,619	15,858,723	1945-46 Total
21,191	20,169	781	8,254	(f)156,532	14,831,852	1944-45
20,415	19,476	847	7,036	(e)135,143	14,194,616	1943-44
19,190	18,513	759	6,614	(d)123,098	14,450,741	1942-43
19,700	18,756	734	7,772	(c)130,698	14,935,085	1941-42
18,743	17,178	708	7,771	(g)125,160	14,678,228	1940-41
16,925	15,892	536	7,439	(h)117,428	14,223,647	1939-40

discontinued from 1946-47.

students.

sional.

area in Hyderabad State.

not shown in the details.

College but excludes 21 pupils of haffiz class.

Provinces not shown in detail.

Provinces not shown in detail.

Provinces not shown in detail.

Provinces not shown in detail.

Provinces not shown in detail.

Provinces not shown in detail.

1944-45 }  
 1943-44 }  
 1942-43 } TOTALS  
 1941-42 }  
 1940-41 }  
 1939-40 }

## EDUCATION.

No. 53.—Classification of Colleges and Schools in Rural Areas and number of scholars attending them by periods.

		1939-40	1940-41	1941-42.	1942-43.	1943-44.	1944-45.	1945-46.	1946-47.
<b>RECOGNISED INSTITUTIONS.</b>									
<i>For Males.</i>									
Arts Colleges . . .	{ Institutions . . .	26	36	33	34	43	45	41	42
	{ Scholars . . .	6,849	8,836	7,299	5,402	8,155	9,261	10,575	9,272
Professional Colleges.	{ Institutions . . .	2	3	3	3	3	4	6	5
	{ Scholars . . .	609	935	681	719	736	842	955	1,321
High Schools . . .	{ Institutions . . .	1,473	1,533	1,631	1,754	1,860	2,029	2,176	1,370
	{ Scholars . . .	373,181	374,646	397,957	408,814	449,905	562,603	635,015	464,730
Middle Schools . . .	{ Institutions . . .	7,877	8,142	8,317	8,431	8,638	7,815	9,047	5,699
	{ Scholars . . .	967,966	987,091	1,007,320	966,175	982,459	1,052,337	1,108,581	700,954
Primary Schools . . .	{ Institutions . . .	149,258	146,433	142,921	137,274	137,826	135,609	133,444	109,217
	{ Scholars . . .	8,500,912	8,580,416	8,810,337	8,396,670	8,275,000	8,431,397	8,793,245	7,335,947
Training Schools . . .	{ Institutions . . .	332	337	339	328	337	339	341	281
	{ Scholars . . .	18,445	18,738	19,638	17,928	17,535	17,441	17,926	18,462
Agricultural Schools	{ Institutions . . .	11	13	13	8	8	8	7	13
	{ Scholars . . .	520	502	513	355	357	400	407	711
Schools for Adults	{ Institutions . . .	5,025	5,554	5,879	5,610	5,153	4,234	3,519	3,822
	{ Scholars . . .	144,763	153,663	167,672	144,814	123,992	109,369	95,291	112,761
Other Schools . . .	{ Institutions . . .	2,399	2,496	2,642	2,547	2,676	2,740	2,964	1,543
	{ Scholars . . .	130,732	135,886	134,620	128,695	124,172	131,189	146,282	49,996
<b>TOTAL . . .</b>	{ Institutions . . .	166,403	164,544	161,778	155,989	156,544	152,823	151,545	121,992
	{ Scholars . . .	10,142,977	10,260,713	10,546,037	10,069,572	9,982,311	10,314,839	10,808,277	8,694,154

N.B.—Figures prior to 1946-47 relate to undivided India.

(Source:—Ministry



EDUCATION.

No. 53.—Classification of Colleges and Schools in Rural Areas and number of scholars attending them by periods—*contd.*

		1939-40.	1940-41.	1941-42.	1942-43.	1943-44.	1944-45.	1945-46.	1946-47.
RECOGNISED INSTITUTIONS— <i>contd.</i>									
<i>For Females.</i>									
Arts Colleges	{ Institutions	—	—	—	—	2	2	—	2
	{ Scholars	—	—	—	—	25	29	—	29
Professional Colleges	{ Institutions	—	—	—	—	—	—	—	—
	{ Scholars	—	—	—	—	—	—	—	—
High Schools	{ Institutions	16	18	20	18	30	35	40	30
	{ Scholars	4,257	3,531	4,262	3,457	6,188	7,778	8,743	5,895
Middle Schools	{ Institutions	254	276	304	337	385	401	429	274
	{ Scholars	27,775	29,001	33,975	33,965	36,995	38,421	42,991	30,383
Primary Schools	{ Institutions	22,869	20,735	19,249	17,840	16,349	15,743	15,901	9,963
	{ Scholars	967,212	928,963	955,265	894,160	811,533	726,487	862,520	687,822
Training Schools	{ Institutions	102	128	124	120	114	89	112	101
	{ Scholars	4,026	5,312	5,478	5,745	5,441	4,495	5,807	6,182
Agricultural Schools	{ Institutions	1	2	2	2	2	2	2	1
	{ Scholars	44	65	57	64	54	31	63	14
Schools for Adults	{ Institutions	21	63	140	156	109	100	101	134
	{ Scholars	434	1,195	3,305	3,303	2,343	1,928	2,105	2,632

## EDUCATION.

No. 53.—Classification of Colleges and Schools in Rural Areas and number of scholars attending them by periods—*concl'd.*

		1939-40.	1940-41.	1941-42.	1942-43.	1943-44.	1944-45.	1945-46.	1946-47.
RECOGNISED INSTITUTIONS— <i>cont'd.</i>									
<i>For Females—cont'd.</i>									
Other Schools	{ Institutions	32	47	61	65	66	63	82	23
	{ Scholars	2,551	3,425	4,669	4,611	4,845	4,496	7,231	1,344
TOTAL	{ Institutions	23,295	21,269	19,900	18,538	17,057	16,435	16,667	10,528
	{ Scholars	1,006,299	971,492	1,007,011	945,305	867,424	783,665	929,460	734,301
GRAND TOTAL FOR ALL RE- COGNISED INSTITUTIONS	{ Institutions	189,689	185,813	181,678	174,527	172,601	169,258	168,212	132,526
	{ Scholars	11,149,276	11,232,205	11,553,048	11,014,877	10,849,735	11,098,504	11,737,737	9,428,455
UNRECOGNISED INSTITUTIONS.									
For Males	{ Institutions	12,789	12,809	12,380	9,927	9,330	9,055	8,423	5,100
	{ Scholars	376,726	391,653	369,464	302,082	266,147	269,753	259,764	196,569
For Females	{ Institutions	3,687	3,450	3,727	3,313	3,163	2,644	2,905	348
	{ Scholars	90,789	86,988	89,856	74,696	56,341	61,999	79,343	12,715
TOTAL	{ Institutions	16,476	16,259	16,107	13,240	12,493	11,699	11,228	5,448
	{ Scholars	467,515	478,641	459,320	376,778	322,488	331,752	339,107	209,224
GRAND TOTAL FOR ALL INSTRUCTIONS	{ Institutions.	206,174	202,072	197,758	187,767	186,094	180,957	179,540	137,968
	{ Scholars	11,616,991	11,710,846	12,012,368	11,391,655	11,172,223	11,430,256	12,076,844	9,637,679

*N.B.*—Figures prior to the year 1946-47 relate to undivided India.

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No. 54.—NUMBER OF COLLEGES AND SCHOOLS IN RURAL  
AREAS, AND OF SCHOLARS ATTENDING THEM  
BY PROVINCES.

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## No. 54.—Number of Colleges and Schools in Rural Areas,

1946-

Province.	Institutions and Scholars.	RECOGNISED			
		Arts Colleges.	Professional Colleges.	High Schools.	Middle Schools.
Madras	<b>Institutions—</b>				
	For Males . . . . .	26	2	321	133
	For Females . . . . .	2	—	21	13
	<b>Total</b> . . . . .	28	2	342	146
	<b>Scholars in Institutions—</b>				
	For Males . . . . .	3,144	575	164,967	25,873
	For Females . . . . .	29	—	4,093	1,504
<b>Total</b> . . . . .	3,173	575	169,060	27,377	
Bombay	<b>Institutions—</b>				
	For Males . . . . .	1	1	60	359
	For Females . . . . .	—	—	1	3
	<b>Total</b> . . . . .	1	1	61	362
	<b>Scholars in Institutions—</b>				
	For Males . . . . .	749	591	18,332	19,117
	For Females . . . . .	—	—	174	144
<b>Total</b> . . . . .	749	591	18,506	19,261	
West Bengal	<b>Institutions—</b>				
	For Males . . . . .	4	—	401	784
	For Females . . . . .	—	—	5	44
	<b>Total</b> . . . . .	4	—	406	828
	<b>Scholars in Institutions—</b>				
	For Males . . . . .	744	—	103,693	83,537
	For Females . . . . .	—	—	1,004	7,814
<b>Total</b> . . . . .	744	—	104,697	91,351	

TION.

and of Scholars attending them by Provinces.

47.

INSTITUTIONS.						Unrecognised Institutions.	GRAND TOTAL.
Primary Schools.	Training Schools.	Agricultural Schools.	Schools for Adults*.	Other Schools.	Total.		
29,482	52	—	3	67	30,086	3	30,089
3,081	51	—	—	7	3,175	1	3,176
32,563	103	—	3	74	33,261	4	33,265
2,567,482	7,475	—	115	3,462	2,773,093	103	2,773,196
390,731	4,187	—	—	600	401,144	73	401,217
2,958,213	11,662	—	115	4,062	3,174,237	176	3,174,413
14,981	31	2	1,437	17	16,889	132	17,021
894	16	—	71	1	986	4	990
15,875	47	2	1,508	18	17,875	136	18,011
921,567	3,718	93	40,974	930	1,006,071	9,402	1,015,472
79,721	1,032	—	1,288	26	82,386	246	82,632
1,001,288	4,751	93	42,262	956	1,088,457	9,648	1,098,104
10,856	43	3	251	631	12,973	185	13,158
1,076	2	—	—	3	1,130	15	1,145
11,932	45	3	251	634	14,103	200	14,303
751,809	1,067	252	7,710	23,581	972,393	12,398	984,791
42,238	19	—	—	215	51,290	515	51,805
794,047	1,086	252	7,710	23,796	1,023,683	12,913	1,036,596

Source : Ministry of Education.

\*Includes night schools which are attended in the main by adults.

## EDUCA

No. 54.—Number of Colleges and Schools in Rural Areas,  
1946-

Province.	Institutions and Scholars.	RECOGNISED			
		Arts Colleges.	Professional Colleges.	High Schools.	Middle Schools.
United Provinces . . . . .	Institutions—				
	For Males . . . . .	9	—	46	836
	For Females . . . . .	—	—	—	63
	Total . . . . .	9	—	46	899
	Scholars in Institutions—				
	For Males . . . . .	4,114	—	16,866	98,748
	For Females . . . . .	—	—	—	4,362
Total . . . . .	4,114	—	16,866	103,110	
East Punjab . . . . .	Institutions—				
	For Males . . . . .	—	—	81	881
	For Females . . . . .	—	—	2	24
	Total . . . . .	—	—	83	905
	Scholars in Institutions—				
	For Males . . . . .	—	—	33,753	136,607
	For Females . . . . .	—	—	423	3,774
Total . . . . .	—	—	34,176	140,381	
Bihar . . . . .	Institutions—				
	For Males . . . . .	2	2	260	1,343
	For Females . . . . .	—	—	—	39
	Total . . . . .	2	2	260	1,382

TION.

and of Scholars attending them by Provinces—*contd.*

47.

INSTITUTIONS.						Unrecognised Institutions.	GRAND TOTAL.
Primary Schools.	Training Schools.	Agricultural Schools.	Schools for Adults.*	Other Schools.	Total.		
15,533	48	(a)6	1,558	178	18,214	827	19,041
968	10	—	20	—	1,061	12	1,073
16,501	58	6	1,578	178	19,275	839	20,114
1,235,408	1,670	263	50,739	6,244	1,414,052	30,623	1,444,675
36,783	262	—	489	—	41,896	533	42,429
1,272,191	1,932	263	51,228	6,244	1,455,948	31,156	1,487,104
2,174	3	—	23	—	3,162	405	3,567
633	3	—	—	—	662	35	697
2,807	6	—	23	—	3,824	440	4,264
135,444	399	—	518	—	306,721	15,302	322,023
30,734	98	—	—	—	35,029	1,384	36,413
166,178	497	—	518	—	341,750	16,686	358,436
17,353	66	1	—	357	19,384	1,100	20,484
1,643	8	1	—	9	1,700	101	1,801
18,996	74	2	—	366	21,084	1,201	22,285

\*Includes night schools which are attended in the main by adults.  
 (a) Technical and Industrial Schools.

## EDUCA

No. 54.—Number of Colleges and Schools in Rural Areas,  
1946-

Province.	Institutions and Scholars.	RECOGNISED			
		Arts Colleges.	Professional Colleges.	High Schools.	Middle Schools.
Bihar— <i>contd.</i>	Scholars in Institutions—				
	For Males . . . . .	521	155	75,677	166,519
	For Females . . . . .	—	—	—	6,064
	Total . . . . .	521	155	75,677	172,583
Orissa	Institutions—				
	For Males . . . . .	—	—	62	241
	For Females . . . . .	—	—	—	12
	Total . . . . .	—	—	62	253
Central Provinces and Berar	Scholars in Institutions—				
	For Males . . . . .	—	—	13,267	24,706
	For Females . . . . .	—	—	—	1,005
	Total . . . . .	—	—	13,267	25,711
Assam	Institutions—				
	For Males . . . . .	—	—	4	396
	For Females . . . . .	—	—	—	6
	Total . . . . .	—	—	4	402
Assam	Scholars in Institutions—				
	For Males . . . . .	—	—	448	66,332
	For Females . . . . .	—	—	—	497
	Total . . . . .	—	—	448	66,829
Assam	Institutions—				
	For Males . . . . .	—	—	131	680
	For Females . . . . .	—	—	1	67
	Total . . . . .	—	—	132	747



TION.

and of Scholars attending them by Provinces—*contd.*

47.

INSTITUTIONS.						Unrecognised Institutions.	GRAND TOTAL.
Primary Schools.	Training Schools.	Agricultural Schools.	Schools for Adults*.	Other Schools.	Total.		
765,383	1,475	41	—	10,422	1,020,193	42,253	1,062,446
47,124	217	14	—	258	53,677	2,273	55,950
812,507	1,692	55	—	10,680	1,073,870	44,526	1,118,396
6,253	14	—	—	99	6,669	786	7,455
176	3	—	—	—	191	4	195
6,429	17	—	—	99	6,860	790	7,650
232,065	741	—	—	1,932	272,711	19,077	291,788
7,355	48	—	—	—	8,408	134	8,542
239,420	789	—	—	1,932	281,119	19,211	300,330
4,053	14	1	5	3	4,476	377	4,853
172	2	—	—	—	180	22	202
4,225	16	1	5	3	4,656	399	5,055
272,216	1,390	62	178	41	340,667	15,347	356,014
9,177	168	—	—	—	9,842	1,165	11,007
281,393	1,558	62	178	41	350,509	16,512	367,021
8,174	7	—	538	190	9,720	1,267	10,987
1,273	4	—	43	2	1,390	153	1,543
9,447	11	—	581	192	11,110	1,420	12,530

\*Includes night schools which are attended in the main by adults.

**No. 54.—Number of Colleges and Schools in Rural Areas,  
1946-**

Province.	Institutions and Scholars.	RECOGNISED			
		Arts Colleges.	Professional Colleges.	High Schools.	Middle Schools.
Assam— <i>contd.</i>	Scholars in Institutions—				
	For Males . . . . .	—	—	36,244	73,155
	For Females . . . . .	—	—	201	5,179
	Total . . . . .	—	—	36,445	78,334
	Institutions—				
	For Males . . . . .	—	—	1	14
For Females . . . . .	—	—	—	3	
Total . . . . .	—	—	1	17	
Ajmer-Merwara . . . . .	Scholars in Institutions—				
	For Males . . . . .	—	—	275	1,120
	For Females . . . . .	—	—	—	40
	Total . . . . .	—	—	275	1,160
	Institutions—				
	For Males . . . . .	—	—	—	—
For Females . . . . .	—	—	—	—	
Total . . . . .	—	—	—	—	
Coorg . . . . .	Scholars in Institutions—				
	For Males . . . . .	—	—	—	—
	For Females . . . . .	—	—	—	—
	Total . . . . .	—	—	—	—
	Institutions—				
	For Males . . . . .	—	—	3	32
For Females . . . . .	—	—	—	—	
Total . . . . .	—	—	3	32	
Delhi . . . . .	Scholars in Institutions—				
	For Males . . . . .	—	—	1,208	5,240
	For Females . . . . .	—	—	—	—
	Total . . . . .	—	—	1,208	5,240

TION.

and of Scholars attending them by Provinces—*contd.*

47.

INSTITUTIONS.						Unrecognised Institutions.	GRAND TOTAL.
Primary Schools.	Training Schools.	Agricultural Schools.	Schools for Adults*.	Other Schools.	Total.		
428,252	380	—	12,401	3,362	553,794	51,227	605,021
42,010	91	—	855	161	48,497	6,332	54,829
470,262	471	—	13,256	3,523	602,291	57,559	559,850
153	2	—	—	1	171	10	181
30	2	—	—	—	35	—	35
183	4	—	—	1	206	10	216
9,634	103	—	—	22	11,154	292	11,446
1,220	59	—	—	—	1,319	—	1,319
10,854	162	—	—	22	12,473	292	12,765
108	—	—	—	—	108	1	109
—	—	—	—	—	—	—	—
108	—	—	—	—	108	1	109
12,172	—	—	—	—	12,172	24	12,196
—	—	—	—	—	—	—	—
12,172	—	—	—	—	12,172	24	12,196
97	1	—	7	—	140	7	147
17	—	—	—	1	18	1	19
114	1	—	7	1	158	8	166
4,515	44	—	126	—	11,133	461	11,594
729	—	—	—	84	813	60	873
5,244	44	—	126	84	11,946	521	12,467

\*Includes night schools which are attended in the main by adults.

No. 54.—Number of Colleges and Schools in Rural Areas,  
1946-

Province.	Institutions and Scholars.	RECOGNISED				
		Arts Colleges.	Professional Colleges.	High Schools.	Middle Schools.	
Bangalore . . . . .	<b>Institutions—</b>					
	For Males . . . . .	—	—	—	—	
	For Females . . . . .	—	—	—	—	
	Total . . . . .	—	—	—	—	
	<b>Scholars in Institutions—</b>					
	For Males . . . . .	—	—	—	—	
	For Females . . . . .	—	—	—	—	
	Total . . . . .	—	—	—	—	
	Administered areas in Indian States.	<b>Institutions—</b>				
		For Males . . . . .	—	—	—	—
For Females . . . . .		—	—	—	—	
Total . . . . .		—	—	—	—	
<b>Scholars in Institutions—</b>						
For Males . . . . .		—	—	—	—	
For Females . . . . .		—	—	—	—	
Total . . . . .		—	—	—	—	
GRAND TOTAL		<b>Institutions—</b>				
		For Males . . . . .	42	5	1,370	5,699
	For Females . . . . .	2	—	30	274	
	Total . . . . .	44	5	1,400	5,973	
	<b>Scholars in Institutions—</b>					
	For Males . . . . .	9,272	1,321	464,730	700,954	
	For Females . . . . .	29	—	5,895	30,383	
	Total . . . . .	9,301	1,321	470,625	731,337	

TION.

and of Scholars attending them by Provinces—concl'd.

47.

INSTITUTIONS.						Unrecognised Institutions.	GRAND TOTAL.
Primary Schools.	Training Schools	Agricultural Schools.	Schools for Adults.*	Other Schools.	Total.		
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
109,217	281	13	3,822	1,543	121,992	5,100	127,092
9,963	101	1	134	23	10,528	348	10,876
119,180	382	14	3,956	1,556	132,520	5,448	137,968
7,335,947	18,462	711	112,761	49,996	8,694,154	196,509	8,890,663
687,822	6,182	14	2,632	1,344	734,301	12,715	747,016
8,023,769	24,644	725	115,393	51,340	9,428,455	209,224	9,637,679

\* Includes night schools which are attended in the main by adults.

## EDUCATION.

## No. 55.—Classification of Expenditure on Rural Education by Provinces and by Sources.

Province.	From Government Funds.	From District Board Funds.	From Other Sources.	Total.	
	Rs.	Rs.	Rs.	Rs.	
Madras . . . . .	3,41,82,084	1,33,97,477	1,11,76,125	5,87,55,686	
Bombay . . . . .	2,08,85,772	21,73,415	34,80,726	2,65,39,913	
W. Bengal . . . . .	40,62,704	23,06,700	66,49,199	1,30,18,603	
United Provinces . . . . .	1,01,79,359	34,06,313	29,51,136	1,65,36,808	
E. Punjab . . . . .	43,78,510	16,27,313	16,23,130	76,28,953	
Bihar . . . . .	15,14,771	68,82,746	72,90,050	1,56,87,567	
Orissa . . . . .	41,21,669	(a)3,37,631	9,73,806	54,33,106	
Central Provinces and Berar . . . . .	37,46,773	24,42,361	5,02,022	66,91,151	
Assam . . . . .	29,25,111	9,52,937	16,45,073	55,23,121	
Ajmer-Merwara . . . . .	4,41,318	20,615	30,772	4,92,705	
Coorg . . . . .	—	76,833	15,059	91,892	
Delhi . . . . .	3,59,453	72,697	57,836	4,89,986	
Bangalore . . . . .	—	—	—	—	
TOTAL, 1946-47 . . . . .	8,67,97,524	3,36,07,351	3,63,94,934	15,68,89,496	
	1945-46 . . . . .	8,73,50,357	3,99,13,347	4,23,13,632	16,95,77,336
	1944-45 . . . . .	8,14,58,200	3,09,62,481	4,21,50,743	15,45,71,424
	1943-44 . . . . .	6,50,61,529	2,74,22,641	3,13,55,870	12,38,40,040
TOTALS	1942-43 . . . . .	5,62,41,524	2,66,23,419	2,92,61,633	11,21,26,576
	1941-42 . . . . .	5,65,35,639	2,42,82,536	2,98,99,175	11,07,17,350
	1940-41 . . . . .	5,22,75,860	2,40,89,633	2,86,15,894	10,49,81,387
	1939-40 . . . . .	5,52,85,587	2,33,39,902	2,83,55,031	10,69,80,520

Source: Ministry of Education.

N.B.—Figures prior to the year 1946-47 relate to Undivided India.

(a) Excludes Rs. 1,044 given to Arts Colleges and Rs. 1,108 spent on Scholarships in schools in urban areas.

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**No. 56.—DISTRIBUTION OF EXPENDITURE ON RURAL  
EDUCATION BY PROVINCES AND BY CLASSES  
OF INSTITUTION.**

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## No. 56.—Distribution of Expenditure on Rural Education

Provinces.	Arts Colleges.		Professional Colleges.		High Schools.		
	For Males.	For Females.	For Males.	For Females.	For Males.	For Females.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Madras . . . . .	8,31,847	7,514	6,85,899	—	69,78,082	3,08,671	
Bombay . . . . .	1,53,947	—	3,67,020	—	12,39,556	24,010	
W. Bengal . . . . .	83,914	—	—	—	42,46,825	37,889	
Unit Provinces . . . . .	6,53,281	—	—	—	12,44,005	—	
E. Punjab . . . . .	—	—	—	—	12,08,424	24,859	
Bihar . . . . .	1,10,439	—	3,40,701	—	28,78,360	—	
Orissa . . . . .	—	—	—	—	7,62,076	—	
C. P. & Berar . . . . .	—	—	—	—	35,063	—	
Assam . . . . .	—	—	—	—	10,90,349	6,367	
Ajmer-Merwara . . . . .	—	—	—	—	20,264	—	
Coorg . . . . .	—	—	—	—	—	—	
Delhi . . . . .	—	—	—	—	58,107	—	
Bangalore . . . . .	—	—	—	—	—	—	
TOTAL . . . . .	18,33,428	7,514	13,93,602	—	1,97,61,111	4,02,287	
	1945-46 . . . . .	21,77,382	—	11,93,919	—	2,53,53,570	6,43,146
	1944-45 . . . . .	19,87,856	2,239	5,32,645	—	2,41,00,403	5,33,864
	1943-44 . . . . .	19,68,321	5,817	4,34,225	—	1,76,46,690	4,98,139
TOTALS . . . . .	1942-43 . . . . .	16,34,095	—	4,57,587	—	1,56,91,477	2,87,687
	1941-42 . . . . .	17,79,713	—	4,62,258	—	1,58,98,528	3,28,073
	1940-41 . . . . .	12,72,439	—	3,88,748	—	1,45,74,099	3,92,527
	1939-40 . . . . .	18,33,693	—	3,75,473	—	1,43,56,562	3,54,303

(Source :—Ministry

N.B.—Figures prior to the year 1946-47 relate to Undivided India.



TION.

by Provinces and by classes of Institutions.

Middle Schools.		Primary Schools.		Provinces.
For Males.	For Females.	For Males.	For Females.	
Rs.	Rs.	Rs.	Rs.	
14,65,544	1,45,578	3,99,08,088	57,13,017	Madras.
6,48,853	9,163	2,09,27,617	18,86,343	Bombay.
18,12,308	1,51,570	52,70,817	3,56,461	W. Bengal.
22,75,925	1,10,873	1,05,60,035	2,78,558	United Provinces.
29,99,406	1,32,130	25,29,957	6,85,463	E. Punjab.
36,02,016	2,19,875	71,12,168	4,40,115	Bihar.
9,19,478	62,301	32,22,439	1,33,246	Orissa.
14,31,902	21,563	43,40,399	2,38,721	C. P. & Berar.
12,44,338	76,530	26,06,251	2,91,635	Assam.
1,09,374	10,427	2,48,454	52,315	Ajmer-Merwara.
—	—	91,892	—	Coorg.
2,02,141	—	1,57,879	51,334	Delhi.
—	—	—	—	Bangalore.
1,67,11,285	9,40,010	9,69,75,996	1,01,27,208	TOTAL, 1946-47.
2,56,50,110	12,98,926	9,20,10,883	1,09,95,349	1945-46
2,19,81,961	1,79,786	8,70,80,891	81,35,606	1944-45
1,90,04,483	10,65,237	6,80,68,725	76,66,892	1943-44
1,71,13,591	9,17,211	6,10,89,948	73,15,541	1942-43
1,73,98,755	8,01,872	6,00,12,575	64,80,805	1941-42
1,69,18,698	6,80,187	5,76,00,261	59,48,350	1940-41
1,64,21,164	6,97,031	6,00,17,534	58,65,676	1939-40
				TOTALS.

(Source :—Ministry of Education.)

## No. 56. — Distribution of Expenditure on Rural Education

Provinces.	Training Schools.		Agricultural Schools.		Schools for Adults.		
	For Males.	For Females.	For Males.	For Females.	For Males.	For Females.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Madras . . . . .	15,19,012	8,89,735	—	—	1,469	—	
Bombay . . . . .	6,83,840	2,98,475	77,721	—	77,441	1,939	
W. Bengal . . . . .	2,30,826	6,346	10,366	—	7,720	—	
United Provinces . . . . .	6,67,486	1,52,363	—	—	4,95,098	6,290	
E. Punjab . . . . .	32,103	15,712	—	—	908	—	
Bihar . . . . .	3,89,861	64,928	1,200	3,468	—	—	
Orissa . . . . .	2,23,092	48,904	—	—	—	—	
C. P. & Berar . . . . .	5,34,529	67,299	11,346	—	880	—	
Assam . . . . .	79,261	8,208	—	—	32,118	2,172	
Ajmer-Merwara . . . . .	25,304	23,567	—	—	—	—	
Coorg . . . . .	—	—	—	—	—	—	
Delhi . . . . .	18,448	—	—	—	400	—	
Bangalore . . . . .	—	—	—	—	—	—	
<b>TOTAL, 1946-47</b> . . . . .	<b>44,03,762</b>	<b>15,75,537</b>	<b>1,00,633</b>	<b>3,468</b>	<b>6,16,034</b>	<b>10,403</b>	
<b>TOTALS</b> . . . . .	1945-46 . . . . .	37,15,635	16,00,074	92,602	5,426	5,67,675	9,563
	1944-45 . . . . .	33,51,468	11,04,585	1,03,208	4,564	4,54,610	9,919
	1943-44 . . . . .	30,95,752	12,65,985	74,651	4,704	3,83,491	9,410
	1942-43 . . . . .	29,42,698	11,60,913	74,629	2,178	3,40,238	7,545
	1941-42 . . . . .	30,12,602	10,83,452	88,539	2,180	3,50,596	7,157
	1940-41 . . . . .	28,18,310	11,08,069	89,508	2,854	3,14,494	2,797
1939-40 . . . . .	28,83,232	8,14,609	1,19,679	1,200	3,52,344	1,630	

N.B.—Figures prior to the year, 1946-47

**TION.**

**by Provinces and Classes of Institutions—contd.**

Other Schools.		Total.		Provinces.
For Males.	For Females.	For Males.	For Females.	
Rs.	Rs.	Rs.	Rs.	
2,48,707	52,523	5,16,38,648	71,17,038	Madras.
1,43,636	352	2,43,19,613	22,20,282	Bombay.
7,84,317	19,244	1,24,47,093	5,71,510	W. Bengal.
92,892	—	1,59,88,722	5,48,086	United Provinces.
—	—	67,70,798	8,58,155	E. Punjab.
5,06,543	17,893	1,49,41,288	7,46,279	Bihar.
61,570	—	51,88,655	2,44,451	Orissa.
9,454	—	63,63,573	3,27,583	C. P. & Berar.
84,234	1,158	51,36,551	3,86,570	Assam.
3,000	—	4,06,396	86,309	Ajmer-Merwara.
—	—	91,892	—	Coorg.
—	1,677	4,36,975	53,011	Delhi.
—	—	—	—	Bangalore.
19,34,353	92,847	14,37,30,222	1,31,59,274	TOTAL, 1946-47
40,49,054	2,14,022	15,48,10,830	1,47,66,506	1945-46
38,56,739	1,51,080	14,34,49,781	1,11,21,643	1944-45
25,04,737	1,42,781	11,31,81,075	1,06,58,965	1943-44
29,75,442	1,15,804	10,23,19,697	98,06,879	1942-43
28,70,472	1,44,773	10,18,69,038	88,48,312	1941-42
27,73,381	1,05,665	9,67,40,938	82,40,449	1940-41
27,91,204	95,186	9,91,50,885	78,29,635	1939-40
				TOTAL

relate to Undivided India.

## EDUCATION.

## No. 57.—General Summary of Institutions, Scholars and Expenditure.

Year.	No. of Institutions.			No. of Scholars in Institutions.			Expenditure.		
	For Men.	For Women.	TOTAL.	For Men.	For Women.	TOTAL.	For Men.	For Women.	TOTAL.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
							Rs.	Rs.	Rs.
1943-44 .	185,112	27,374	212,486	13,155,795	1,890,952	15,046,747	29,12,06,650	5,34,90,908	34,46,97,558
1944-45 .	182,501	27,437	209,938	13,723,105	1,975,004	15,698,109	33,17,18,399	5,89,32,018	39,06,50,417
1945-46 .	182,230	27,138	209,368	14,662,167	2,132,527	16,794,694	39,29,06,597	6,67,95,411	45,97,02,008
1946-47 .	146,438	17,519	163,957	11,929,218	1,624,149	13,553,367	(a)	(a)	45,02,16,278
1947-48 .	153,600	17,455	171,005	13,236,012	1,733,411	14,969,423	47,20,76,758	7,65,06,975	54,85,83,733

(Source:—Ministry of Education.)

Note—The forms in which Educational statistics used to have been collected have been revised since 1947-48. Table Nos. 57 to 67 contain information for 1947-48 in these revised forms.

(a) Details not available.

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**No. 58.—NUMBER OF INSTITUTIONS BY MANAGEMENT DURING  
1947-48.**

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## EDUCA

## No. 58.—Number of Institutions

Type of Institutions.	Number of Insti					
	Government.		District Board.		Municipal Board.	
	For Men.	For Women.	For Men.	For Women.	For Men.	For Women.
<b>RECOGNISED—</b>						
Universities . . . . .	—	—	—	—	—	—
<i>Colleges—</i>						
Arts and Science . . . . .	59	11	1	—	3	1
Teachers' Training . . . . .	15	4	—	—	—	—
Medicine and Veterinary . . . . .	22	—	—	—	2	—
Engineering and Technology . . . . .	9	—	—	—	—	—
Agriculture and Forestry . . . . .	12	—	—	—	—	—
Commerce . . . . .	1	—	—	—	—	—
Law . . . . .	4	—	—	—	—	—
<b>TOTAL</b> . . . . .	<b>122</b>	<b>15</b>	<b>1</b>	<b>—</b>	<b>5</b>	<b>1</b>
<i>Schools—</i>						
Secondary . . . . .	609	287	3,859	255	367	132
Primary . . . . .	6,810	662	61,507	6,005	5,075	1,994
<b>TOTAL</b> . . . . .	<b>7,419</b>	<b>949</b>	<b>65,366</b>	<b>6,260</b>	<b>5,442</b>	<b>2,126</b>

TION.

by Management during 1947-48-

Institutions Managed by						Type of Institutions.
Private Bodies.				Total.		
Aided.		Unaided.		For Men.	For Women.	
For Men.	For Women.	For Men.	For Women.			
16	—	—	—	16	—	RECOGNISED— Universities.
263	43	67	11	393	66	Colleges— Arts and Science.
7	6	4	1	26	11	Teachers' Training.
1	3	1	—	26	3	Medicine and Veterinary.
7	—	1	—	17	—	Engineering and Technology.
3	—	—	—	15	—	Agriculture and Forestry.
1	—	16	—	18	—	Commerce.
1	—	10	—	15	—	Law.
299	52	99	12	526	80	TOTAL.
4,447	1,057	1,799	87	11,081	1,818	Schools— Secondary.
50,017	4,825	3,573	326	126,982	13,812	Primary.
54,464	5,882	5,372	413	138,063	15,630	TOTAL.

(Source:—Ministry of Education.)

## EDUCA

## No. 58.—Number of Institutions

Type of Institutions.	Number of Insti					
	Government.		District Board.		Municipal Board.	
	For Men.	For Women.	For Men.	For Women.	For Men.	For Women.
<b>RECOGNISED—contd.</b>						
<i>Vocational and other Schools—</i>						
Teachers' Training . . . . .	259	70	1	—	5	2
Medicine . . . . .	8	—	—	—	2	—
Engineering . . . . .	5	—	—	—	—	—
Technical and Industrial . . . . .	117	12	20	—	11	2
Commerce . . . . .	10	—	—	—	—	—
Agriculture . . . . .	9	—	—	—	—	—
For the Handicapped . . . . .	..	—	—	—	2	—
For Adults . . . . .	1,663	60	37	—	93	—
Others . . . . .	66	2	18	—	27	—
<b>TOTAL</b> . . . . .	<b>2,137</b>	<b>144</b>	<b>76</b>	<b>—</b>	<b>140</b>	<b>4</b>
<b>TOTAL RECOGNISED</b> . . . . .	<b>9,678</b>	<b>1,108</b>	<b>65,443</b>	<b>6,260</b>	<b>5,587</b>	<b>2,131</b>
<b>GRAND TOTAL</b> . . . . .	<b>9,695</b>	<b>1,108</b>	<b>65,672</b>	<b>6,284</b>	<b>5,607</b>	<b>2,142</b>



TION.

by Management during 1947-48—*contd.*

Institutions Managed by						Type of Institutions.
Private Bodies.				Total.		
Aided.		Unaided.		For Men.	For Women.	
For Men.	For Women.	For Men.	For Women.			
						RECOGNISED— <i>contd.</i>
						<i>Vocational and other Schools—</i>
71	108	6	7	342	187	Teachers' Training.
7	1	2	—	19	1	Medicine.
—	—	—	—	5	—	Engineering.
182	123	25	12	355	149	Technical and Industrial.
28	2	262	—	300	2	Commerce.
5	1	—	—	14	1	Agriculture.
43	2	1	—	46	2	For the Handicapped.
3,637	767	276	3	5,706	830	For Adults.
1,677	54	433	12	2,221	68	Others.
5,650	1,058	1,005	34	9,008	1,240	TOTAL.
60,413	6,992	6,476	459	147,597	16,950	TOTAL RECOGNISED.
60,413	6,993	12,213	928	153,600	17,455	GRAND TOTAL.

## No. 59.—Number of Institutions

Types of Institutions.	Madras.		Bombay.		West Bengal.		United Provinces.	
	For Men.	For Women.	For Men.	For Women.	For Men.	For Women.	For Men.	For Women.
<b>RECOGNISED.</b>								
Universities . . . . .	3	—	1	—	1	—	5	—
<i>Colleges—</i>								
Arts and Science (including Intermediate Colleges).	72	10	33	2	41	14	155	25
Teachers' Training . . . . .	3	4	3	—	2	1	12	3
Medicine and Veterinary Science . . . . .	6	1	8	—	4	—	1	—
Engineering and Technology . . . . .	7	—	4	—	2	—	—	—
Agriculture and Forestry . . . . .	3	—	3	—	—	—	5	—
Commerce . . . . .	—	—	6	—	9	—	—	—
Law . . . . .	2	—	5	—	2	—	—	—
<b>TOTAL</b> . . . . .	<b>96</b>	<b>15</b>	<b>63</b>	<b>2</b>	<b>61</b>	<b>15</b>	<b>178</b>	<b>28</b>
<i>Schools—</i>								
Secondary . . . . .	842	222	1,015	184	1,663	240	1,925	572
Primary . . . . .	32,742	4,191	19,239	1,845	12,716	1,234	19,928	1,869
<b>TOTAL</b> . . . . .	<b>33,584</b>	<b>4,413</b>	<b>20,254</b>	<b>2,029</b>	<b>14,379</b>	<b>1,474</b>	<b>21,853</b>	<b>2,441</b>

TION.

by Provinces during 1947-48.

East Punjab.		Bihar.		Orissa.		C. P. and Berar.		Types of Institutions.
For Men.	For Women.	For Men.	For Women.	For Men.	For Women.	For Men.	For Women.	
1	—	1	—	1	—	2	—	Universities.
25	4	20	3	13	1	14	1	Colleges— Arts and Science (including Intermediate Colleges).
1	3	1	—	1	—	2	—	Teachers' Training.
2	1	3	—	1	—	1	—	Medicine and Veterinary Science.
1	—	1	—	—	—	2	—	Engineering and Technology.
1	—	1	—	—	—	1	—	Agriculture and Forestry.
1	—	—	—	—	—	2	—	Commerce.
1	—	1	—	—	—	3	—	Law.
33	8	28	3	16	1	27	1	TOTAL.
1,336	118	1,976	121	449	35	909	153	Schools— Secondary.
2,821	998	18,926†	1,924	8,061	241	5,282	530	Primary.
4,157	1,116	20,902	2,045	8,510	276	6,191	683	TOTAL.

† Includes 31 Night Schools.

(Source:—Ministry of Education.)

## No. 59.—Number of Institutions

Types of Institutions.	Assam.		Ajmer-Merwara.		Coorg.		Delhi.	
	For Men.	For Women.	For Men.	For Women.	For Men.	For Women.	For Men.	For Women.
<b>RECOGNISED—</b>								
Universities . . . . .	—	—	—	—	—	—	1	—
<i>Colleges—</i>								
Arts and Science (including Intermediate Colleges).	13	3	3	2	—	—	4	1
Teachers' Training . . . . .	—	—	1	—	—	—	—	—
Medicine and Veterinary Science . . . . .	—	—	—	—	—	—	—	1
Engineering and Technology . . . . .	—	—	—	—	—	—	—	—
Agriculture and Forestry . . . . .	—	—	—	—	—	—	1	—
Commerce . . . . .	—	—	—	—	—	—	—	—
Law . . . . .	1	—	—	—	—	—	—	—
<b>TOTAL</b> . . . . .	<b>14</b>	<b>3</b>	<b>4</b>	<b>2</b>	<b>—</b>	<b>—</b>	<b>6</b>	<b>2</b>
<i>Schools—</i>								
Secondary . . . . .	808	125	51	17	30	1	76	30
Primary . . . . .	6,739	835	231	78	92	2	183	65
<b>TOTAL</b> . . . . .	<b>7,547</b>	<b>960</b>	<b>282</b>	<b>95</b>	<b>122</b>	<b>3</b>	<b>259</b>	<b>95</b>

TION.

by Provinces during 1947-48.—*contd.*

Andaman and Nicobar Islands.		Panth Piploda.		Total.		Types of Institutions.
For Men	For Women.	For Men.	For Women.	For Men.	For Women.	
—	—	—	—	16	—	RECOGNISED— Universities.
—	—	—	—	393	66	Colleges— Arts and Science (including Intermediate Colleges).
—	—	—	—	26	11	Teachers' Training.
—	—	—	—	26	3	Medicine and Veterinary Science.
—	—	—	—	17	—	Engineering and Technology.
—	—	—	—	15	—	Agriculture and Forestry.
—	—	—	—	18	—	Commerce.
—	—	—	—	15	—	Law.
—	—	—	—	526	80	TOTAL.
1	—	—	—	11,081	1,818	Schools— Secondary.
19	—	3	—	126,982	13,812	Primary.
20	—	3	—	138,063	15,630	TOTAL.

## No. 59.—Number of Institutions

Types of Institutions.	Madras.		Bombay.		West Bengal.		United Provinces.	
	For Men.	For Women.	For Men.	For Women.	For Men.	For Women.	For Men.	For Women.
<b>RECOGNISED—</b>								
<i>Vocational and other Schools—</i>								
Teachers' Training . . . . .	76	88	59	33	45	9	41	23
Medicine . . . . .	1	—	9	—	6	—	1	—
Engineering . . . . .	—	—	1	—	1	—	—	—
Technical and Industrial . . . . .	62	29	51	58	64	19	86	7
Commerce . . . . .	233	—	36	1	7	1	1	—
Agriculture . . . . .	1	—	7	—	3	—	1	—
For the Handicapped . . . . .	12	2	11	—	8	—	6	—
For Adults . . . . .	9	1	3,107	723	416	—	1,743	36
Others . . . . .	81	31	181	25	976	6	290	1
<b>TOTAL</b> . . . . .	<b>475</b>	<b>151</b>	<b>3,462</b>	<b>840</b>	<b>1,526</b>	<b>35</b>	<b>2,169</b>	<b>67</b>
<b>TOTAL RECOGNISED</b> . . . . .	<b>34,155</b>	<b>4,579</b>	<b>23,779</b>	<b>2,871</b>	<b>15,966</b>	<b>1,524</b>	<b>24,200</b>	<b>2,536</b>
<b>GRAND TOTAL</b> . . . . .	<b>34,344</b>	<b>4,579</b>	<b>24,021</b>	<b>2,889</b>	<b>16,103</b>	<b>1,550</b>	<b>25,217*</b>	<b>2,566</b>

\*Excludes 1 Board of

TICN.

by Provinces during 1947-48—contd.

East Punjab.		Bihar.		Orissa.		C. P. and Berar.		Types of Institutions.
For Men.	For Women.	For Men.	For Women.	For Men.	For Women.	For Men.	For Women.	
								RECOGNISED—
								<i>Vocational and other Schools—</i>
3	7	69	10	24	3	15	8	Teachers' Training.
1	—	—	—	—	—	1	—	Medicine.
1	—	—	—	1	—	1	—	Engineering.
15	13	37	13	15	1	13	1	Technical and Industrial.
4	—	14	—	2	—	—	—	Commerce.
—	—	—	1	—	—	2	—	Agriculture.
—	—	4	—	1	—	2	—	For the Handicapped.
20	3	—	—	2	—	15	1	For Adults.
1	—	429	—	140	—	7	1	Others.
45	23	553	24	185	4	56	11	TOTAL.
4,235	1,147	21,483	2,072	8,711	281	6,274	695	TOTAL RECOGNISED.
4,378	1,210	22,962*	2,177	9,620	285	6,679	747	GRAND TOTAL.

Secondary Education.

## No. 59.—Number of Institutions

Types of Institutions.	Assam.		Ajmer-Merwara.		Coorg.		Delhi.	
	For Men.	For Women.	For Men.	For Women.	For Men.	For Women.	For Men.	For Women.
RECOGNISED—								
<i>Vocational and other Schools—</i>								
Teachers' Training . . . . .	7	3	2	2	—	—	1	1
Medicine . . . . .	—	—	—	—	—	—	—	1
Engineering . . . . .	—	—	—	—	—	—	—	—
Technical and Industrial . . . . .	10	6	1	—	—	—	1	2
Commerce . . . . .	3	—	—	—	—	—	—	—
Agriculture . . . . .	—	—	—	—	—	—	—	—
For the Handicapped . . . . .	—	—	1	—	—	—	1	—
For Adults . . . . .	386	66	1	—	—	—	7	—
Others . . . . .	111	4	4	—	—	—	1	—
<b>TOTAL</b> . . . . .	<b>517</b>	<b>79</b>	<b>9</b>	<b>2</b>	<b>—</b>	<b>—</b>	<b>11</b>	<b>4</b>
<b>TOTAL RECOGNISED</b> . . . . .	<b>8,078</b>	<b>1,042</b>	<b>295</b>	<b>99</b>	<b>122</b>	<b>3</b>	<b>276</b>	<b>101</b>
<b>GRAND TOTAL</b> . . . . .	<b>9,464</b>	<b>1,239</b>	<b>335*</b>	<b>107</b>	<b>133</b>	<b>3</b>	<b>320*</b>	<b>103</b>

\* Excludes 1 Board of Secondary Education.



TION.

by Provinces during 1947-48—concl'd.

Andaman and Nicobar Islands.		Panth Piploda.		Total.		Types of Institutions.
For Men.	For Women.	For Men.	For Women.	For Men.	For Women.	
—	—	—	—	342	187	RECOGNISED—
—	—	—	—	19	1	<i>Vocational and other Schools—</i>
—	—	—	—	15	—	Teachers' Training.
—	—	—	—	355	149	Medicine.
—	—	—	—	300	2	Engineering.
—	—	—	—	14	1	Technical and Industrial.
—	—	—	—	46	2	Commerce.
—	—	—	—	5,706	830	Agriculture.
—	—	—	—	2,221	68	For the Handicapped.
—	—	—	—	9,008	1,240	For Adults.
—	—	—	—	—	—	Others.
—	—	—	—	—	—	TOTAL.
20	—	3	—	147,597	16,950	TOTAL RECOGNISED.
20	—	4	—	153,600	17,455	GRAND TOTAL.

## EDUCA

No. 60.—Number of Scholars  
1947-

Types of Institutions.	Madras.		Bombay.		West Bengal.		United Provinces.	
	For Men.	For Women.	For Men.	For Women.	For Men.	For Women.	For Men.	For Women.
<b>RECOGNISED—</b>								
<i>Colleges—</i>								
Arts and Science . . . . .	33,638	1,806	27,389	265	35,270	2,971	32,121	1,562
Teacher's Training . . . . .	288	176	295	—	84	10	1,162	135
Medicine and Veterinary Science . . . . .	2,280	157	2,120	—	1,957	—	1,148	—
Engineering and Technology . . . . .	1,601	—	1,049	—	1,886	—	1,374	—
Agriculture and Forestry . . . . .	618	—	880	—	—	—	1,951	—
Commerce . . . . .	—	—	3,559	—	5,561	—	4,746	—
Law . . . . .	835	—	1,321	—	1,371	—	1,622	—
<b>TOTAL</b> . . . . .	<b>39,260</b>	<b>2,139</b>	<b>36,613</b>	<b>265</b>	<b>46,129</b>	<b>2,981</b>	<b>44,124</b>	<b>1,697</b>
<i>Schools—</i>								
Secondary . . . . .	428,986	65,982	266,708	41,833	465,374	57,126	405,722	112,103
Primary . . . . .	3,150,068	524,576	1,762,165	316,748	961,120	82,991	1,639,273	98,543
<b>TOTAL</b> . . . . .	<b>3,579,054</b>	<b>590,558</b>	<b>2,028,873</b>	<b>358,581</b>	<b>1,426,494</b>	<b>140,117</b>	<b>2,044,995</b>	<b>210,646</b>

TION.

by Provinces during

48.

East Punjab.		Bihar.		Orissa.		C. P. and Berar.		Type of Institutions.
For Men.	For Women.	For Men.	For Women.	For Men.	For Women.	For Men.	For Women.	
RECOGNISED—								
<i>Colleges—</i>								
13,674	761	14,798	357	3,899	93	5,663	217	Arts and Science.
94	102	94	—	19	—	408	—	Teacher's Training.
500	194	910	—	140	—	202	—	Medicine and Veterinary Science.
188	—	435	—	—	—	142	—	Engineering and Technology.
152	—	84	—	—	—	249	—	Agriculture and Forestry.
119	—	—	—	—	—	673	—	Commerce.
183	—	586	—	—	—	714	—	Law.
14,910	1,057	16,907	357	4,058	93	8,051	217	TOTAL.
<i>Schools—</i>								
280,049	30,346	361,100	23,044	64,415	4,767	170,256	16,809	Secondary.
176,757	67,616	931,131	67,007	352,442	11,921	414,024	51,335	Primary.
456,806	97,962	1,292,231	90,051	416,857	16,688	584,280	68,144	TOTAL.

(Source :—Ministry of Education.)

## EDUCA

No. 60.—Number of Scholars  
1947-

Types of Institutions.	Assam.		Ajmer-Merwara.		Coorg.		Delhi.	
	For Men.	For Women.	For Men.	For Women.	For Men.	For Women.	For Men.	For Women.
<b>RECOGNISED—</b>								
<i>Colleges—</i>								
Arts and Science . . . . .	5,108	331	730	63	—	—	2,717	555
Teacher's Training . . . . .	—	—	79	—	—	—	—	—
Medicine and Veterinary Science . . . . .	—	—	—	—	—	—	—	185
Engineering and Technology . . . . .	—	—	—	—	—	—	—	—
Agriculture and Forestry . . . . .	—	—	—	—	—	—	81	—
Commerce . . . . .	—	—	—	—	—	—	—	—
Law . . . . .	96	—	—	—	—	—	694	—
<b>TOTAL</b> . . . . .	<b>5,204</b>	<b>331</b>	<b>809</b>	<b>63</b>	<b>—</b>	<b>—</b>	<b>3,492</b>	<b>740</b>
<i>Schools—</i>								
Secondary . . . . .	139,405	20,970	11,009	1,514	10,800	545	31,974	10,061
Primary . . . . .	357,733	35,514	16,839	5,914	6,235	65	25,407	11,943
<b>TOTAL</b> . . . . .	<b>496,138</b>	<b>56,484</b>	<b>27,848</b>	<b>7,428</b>	<b>17,035</b>	<b>610</b>	<b>57,381</b>	<b>22,004</b>



No. 60.—Number of Scholars  
1947-

Types of Institutions.	Madras.		Bombay.		West Bengal.		United Province.	
	For Men.	For Women.	For Men.	For Women.	For Men.	For Women.	For Men.	For Women.
<b>RECOGNISED—</b>								
<i>Vocational and other Schools—</i>								
Teachers' Training . . . . .	11,825	6,168	5,788	2,009	1,144	220	3,818	797
Medicine . . . . .	367	—	860	—	2,639	—	70	—
Engineering . . . . .	—	—	470	—	47	—	—	—
Technical and Industrial . . . . .	5,440	972	3,641	5,033	2,994	1,272	3,022	483
Commerce . . . . .	9,726	—	3,103	51	831	81	22	—
Agriculture . . . . .	62	—	287	—	253	—	143	—
For the Handicapped . . . . .	647	137	368	—	378	—	159	—
For Adults . . . . .	324	77	84,406	12,095	12,175	—	58,299	704
Others . . . . .	5,661	2,511	14,024	1,234	32,630	495	12,365	72
<b>TOTAL</b> . . . . .	<b>34,052</b>	<b>9,865</b>	<b>112,947</b>	<b>20,422</b>	<b>53,091</b>	<b>2,068</b>	<b>77,898</b>	<b>2,056</b>
<b>TOTAL RECOGNISED</b> . . . . .	<b>3,652,366</b>	<b>602,562</b>	<b>2,178,433</b>	<b>379,268</b>	<b>1,525,714</b>	<b>145,166</b>	<b>2,167,017</b>	<b>214,399</b>
<b>GRAND TOTAL</b> . . . . .	<b>3,660,283</b>	<b>602,562</b>	<b>2,195,617</b>	<b>380,242</b>	<b>1,535,653</b>	<b>146,411</b>	<b>2,222,698</b>	<b>216,248</b>

TION.

by Provinces, during

48.—*contd.*

East Punjab.		Bihar.		Orissa.		C. P. and Berar.		Types of Institutions.
For Men.	For Women.	For Men.	For Women.	For Men.	For Women.	For Men.	For Women.	
								RECOGNISED—
								<i>Vocational and other Schools—</i>
369	229	1,794	267	1,021	59	2,019	678	Teachers' Training.
143	—	—	—	—	—	102	—	Medicine.
266	—	—	—	168	—	235	—	Engineering.
384	1,214	2,454	455	252	60	564	123	Technical and Industrial.
24	—	939	—	39	—	—	—	Commerce.
—	—	—	10	—	—	190	—	Agriculture.
—	—	134	—	5	—	91	—	For the Handicapped.
474	103	—	—	40	—	715	218	For Adults.
119	—	14,449	—	3,092	—	515	83	Others.
1,779	1,546	19,770	732	4,617	119	4,431	1,102	TOTAL.
473,495	100,565	1,328,908	91,140	425,532	16,900	596,762	69,463	TOTAL RECOGNISED.
482,614	105,000	1,383,399	94,803	448,752	17,056	611,507	72,313	GRAND TOTAL.

## EDUCA

No. 60.—Number of Scholars

1947-

Types of Institutions.	Assam.		Ajmer-Merwara.		Coorg.		Delhi.	
	For Men.	For Women.	For Men.	For Women.	For Men.	For Women.	For Men.	For Women.
<b>RECOGNISED—</b>								
<i>Vocational and other Schools—</i>								
Teachers' Training . . . . .	318	70	106	51	—	—	28	84
Medicine . . . . .	—	—	—	—	—	—	—	16
Engineering . . . . .	—	—	—	—	—	—	—	—
Technical and Industrial . . . . .	613	438	31	—	—	—	305	129
Commerce . . . . .	269	—	—	—	—	—	—	—
Agriculture . . . . .	—	—	—	—	—	—	—	—
For the Handicapped . . . . .	—	—	12	—	—	—	56	—
For Adults . . . . .	12,423	1,864	20	—	—	—	98	—
Others . . . . .	2,318	441	210	—	—	—	291	—
<b>TOTAL</b> . . . . .	<b>15,941</b>	<b>2,813</b>	<b>379</b>	<b>51</b>	<b>—</b>	<b>—</b>	<b>778</b>	<b>229</b>
<b>TOTAL RECOGNISED</b> . . . . .	<b>517,283</b>	<b>59,628</b>	<b>29,036</b>	<b>7,542</b>	<b>17,035</b>	<b>610</b>	<b>61,651</b>	<b>22,973</b>
<b>GRAND TOTAL</b> . . . . .	<b>580,463</b>	<b>66,705</b>	<b>31,302</b>	<b>8,161</b>	<b>17,399</b>	<b>610</b>	<b>64,522</b>	<b>23,300</b>



TION.

by Provinces, during

48.—concl'd.

Andaman and Nicobar Islands.		Panth Piploda.		Total.		Types of Institutions.
For Men.	For Women.	For Men.	For Women.	For Men.	For Women.	
—	—	—	—	28,230	10,632	RECOGNISED— <i>Vocational and other Schools—</i>
—	—	—	—	4,181	16	Teachers' Training.
—	—	—	—	1,186	—	Medicine.
—	—	—	—	19,700	10,179	Engineering.
—	—	—	—	14,953	132	Technical and Industrial.
—	—	—	—	935	10	Commerce.
—	—	—	—	1,850	137	Agriculture.
—	—	—	—	168,974	15,061	For the Handicapped.
—	—	—	—	85,674	4,836	For Adults.
—	—	—	—	325,683	41,003	Others.
—	—	—	—	325,683	41,003	TOTAL.
1,519	—	87	—	12,974,838	1,710,216	TOTAL RECOGNISED.
1,519	—	284	—	13,236,012	1,733,411	GRAND TOTAL.

**No. 61. Number of Men and Women Scholars by Stages of  
1947-**

Type of Institution.	Madras.		Bon.bay.		West Bengal.		United Provinces.	
	For Men.	For Women.	For Men.	For Women.	For Men.	For Women.	For Men.	For Women.
<b>RECOGNISED—</b>								
<i>Schools—</i>								
Primary Stage . . . . .	2,170,938	1,342,950	1,285,259	625,537	973,614	263,934	1,583,545	281,446
Secondary Stage . . . . .	513,484	142,240	371,311	105,347	302,232	26,831	357,173	33,477
<i>Colleges—</i>								
Intermediate . . . . .	21,972	2,414	14,789	3,246	24,986	2,679	18,316	1,664
B.A. & B.Sc. . . . .	9,574	1,189	5,984	1,708	7,389	1,112	9,066	809
M.A. & M.Sc. . . . .	228	67	1,418	279	1,680	294	2,544	231
Research . . . . .	—	—	200	30	—	—	255	20
<b>TOTAL RECOGNISED</b> . . . . .	<b>2,716,196</b>	<b>1,488,860</b>	<b>1,678,961</b>	<b>736,147</b>	<b>1,309,901</b>	<b>294,850</b>	<b>1,970,839</b>	<b>317,647</b>
<b>TOTAL UNRECOGNISED</b> . . . . .	<b>7,413</b>	<b>504</b>	<b>11,766</b>	<b>6,392</b>	<b>9,051</b>	<b>2,133</b>	<b>53,880</b>	<b>3,650</b>
<b>GRAND TOTAL</b> . . . . .	<b>2,723,609</b>	<b>1,489,364</b>	<b>1,690,727</b>	<b>742,539</b>	<b>1,318,952</b>	<b>296,983</b>	<b>2,024,719</b>	<b>321,297</b>

TION.

Instruction in Institutions for General Education, during  
48.

East Punjab.		Bihar.		Orissa.		C. P. and Berar.		Type of Institution.
For Men.	For Women.	For Men.	For Women.	For Men.	For Women.	For Men.	For Women.	
								RECOGNISED—
								<i>Schools—</i>
296,493	93,925	986,171	161,091	304,048	91,353	427,853	99,377	Primary Stage.
155,160	9,190	225,557	9,463	35,923	2,221	106,301	18,893	Secondary Stage.
								<i>Colleges—</i>
8,433	725	10,321	328	2,441	130	3,073	506	Intermediate.
4,612	391	3,748	131	1,028	60	1,775	295	B.A. & B.Sc.
233	31	446	23	40	3	209	21	M.A. & M.Sc.
—	—	3	—	—	—	—	1	Research.
464,931	104,272	1,226,246	171,036	343,480	93,767	539,211	119,098	TOTAL RECOGNISED.
8,579	4,975	51,651	6,503	18,344	5,032	13,272	4,323	TOTAL UNRECOGNISED.
473,510	109,247	1,277,897	177,539	361,824	98,799	552,483	123,416	GRAND TOTAL.

(Source :—Ministry of Education.)

## No. 61.—Number of Men and Women Scholars by Stages of

Type of Institution.	Assam.		Ajmer-Merwara.		Coorg.		Delhi.	
	For Men.	For Women.	For Men.	For Women.	For Men.	For Women.	For Men.	For Women.
<b>RECOGNISED—</b>								
<i>Schools—</i>								
Primary Stage . . . . .	336,978	119,814	12,747	5,453	8,483	5,133	35,305	17,605
Secondary Stage . . . . .	82,593	13,523	13,923	3,153	3,157	827	21,865	4,610
<i>Colleges—</i>								
Intermediate . . . . .	3,662	440	473	71	—	—	751	218
B. A. & B.Sc. . . . .	840	142	201	6	—	—	1,604	398
M.A. & M.Sc. . . . .	13	—	40	2	—	—	260	41
Research . . . . .	—	—	—	—	—	—	—	—
<b>TOTAL RECOGNISED . . . . .</b>	<b>424,086</b>	<b>133,919</b>	<b>27,384</b>	<b>8,685</b>	<b>11,640</b>	<b>5,960</b>	<b>59,785</b>	<b>22,872</b>
<b>TOTAL UNRECOGNISED . . . . .</b>	<b>53,100</b>	<b>17,157</b>	<b>2,197</b>	<b>688</b>	<b>214</b>	<b>150</b>	<b>2,871</b>	<b>327</b>
<b>GRAND TOTAL . . . . .</b>	<b>477,186</b>	<b>151,076</b>	<b>29,581</b>	<b>9,373</b>	<b>11,854</b>	<b>6 110</b>	<b>62,656</b>	<b>23,199</b>

TION.

Instruction in Institutions for General Education, during 1947-48—*contd.*

Andaman and Nicobar Islands.		Panth Piploda.		Total.		Type of Institution.
For Men.	For Women.	For Men.	For Women.	For Men.	For Women.	
						RECOGNISED—
						<i>Schools—</i>
1,097	295	87	—	8,422,618	3,107,913	Primary Stage.
103	24	—	—	2,188,782	369,799	Secondary Stage.
						<i>Colleges—</i>
—	—	—	—	109,217	[ 12,431	Intermediate.
—	—	—	—	45,761	6,241	B.A. & B.Sc.
—	—	—	—	7,111	992	M.A. & M.Sc.
—	—	—	—	458	51	Research.
1,200	319	87	—	10,773,947	3,497,427	TOTAL RECOGNISED.
—	—	138	59	232,476	51,993	TOTAL UNRECOGNISED.
1,200	319	225	59	11,006,423	3,549,320	GRAND TOTAL.

**No. 62.—Number of Men and Women Scholars in Institutions for  
1947.**

Type of Institution.	Madras.		Bombay.		West Bengal.		United Provinces.	
	For Men.	For Women.	For Men.	For Women.	For Men.	For Women.	For Men.	For Women.
<i>Colleges—</i>								
Teachers' Training . . . . .	269	195	186	109	108	87	1,067	230
Medicine and Veterinary . . . . .	1,883	554	1,726	394	1,845	112	1,058	90
Engineering and Technology . . . . .	1,599	2	1,043	6	1,884	2	1,374	..
Agriculture and Forestry . . . . .	612	6	878	2	—	—	1,950	1
Commerce . . . . .	—	—	3,485	74	5,561	—	4,746	..
Law . . . . .	824	11	1,296	25	1,361	10	1,617	5
<b>TOTAL</b> . . . . .	<b>5,187</b>	<b>768</b>	<b>8,614</b>	<b>610</b>	<b>10,759</b>	<b>211</b>	<b>11,812</b>	<b>326</b>
<i>Schools—</i>								
Teachers' Training . . . . .	11,739	6,254	5,642	2,155	1,131	233	3,818	797
Medicine . . . . .	326	41	687	173	2,490	149	70	..
Engineering . . . . .	—	—	479	—	47	—	—	..
Technical and Industrial . . . . .	5,440	972	3,635	5,039	2,979	1,287	3,022	483
Commerce . . . . .	9,320	406	2,704	450	787	125	22	..
Agriculture . . . . .	62	—	287	—	238	15	143	..
For the Handicapped . . . . .	548	236	303	65	290	—	153	6
For Adults . . . . .	321	80	82,351	14,150	12,147	28	57,893	1,110
Others . . . . .	5,436	2,736	12,515	2,743	30,281	2,932	12,012	425
<b>TOTAL</b> . . . . .	<b>33,192</b>	<b>10,725</b>	<b>108,594</b>	<b>24,775</b>	<b>50,390</b>	<b>4,769</b>	<b>77,133</b>	<b>2,821</b>
<b>GRAND TOTAL</b> . . . . .	<b>38,379</b>	<b>11,493</b>	<b>117,208</b>	<b>25,385</b>	<b>61,149</b>	<b>4,980</b>	<b>88,945‡</b>	<b>3,147‡</b>

‡ Excludes 831 Males and 7 Females Scholars having Oriental Studies.

TION.

## Professional and Special Education by Provinces, during

48.

East Punjab.		Bihar.		Orissa.		C. P. and Berar.		Type of Institution.
For Men.	For Women.	For Men.	For Women.	For Men.	For Women.	For Men.	For Women.	
87	109	79	15	15	4	305	103	<i>Colleges—</i>
421	273	725*	48	121	19	182	20	Teachers' Training.
188	—	197	—	—	—	142	—	Medicine and Veterinary.
152	—	84	—	—	—	249	—	Engineering and Technology.
119	—	—	—	—	—	672	1	Agriculture and Forestry.
183	—	687	1	152	—	713	1	Commerce.
								Law.
1,150	382	1,772	64	288	23	2,263	125	TOTAL.
								<i>Schools—</i>
369	229	1,744	317	1,002	78	2,019	678	Teachers' Training.
143	—	174	16	—	—	102	—	Medicine.
266	—	238	—	168	—	235	—	Engineering.
384	1,214	2,466	443	237	75	564	123	Technical and Industrial.
24	—	912	27	39	—	—	—	Commerce.
—	—	—	10	—	—	182	8	Agriculture.
—	—	110	24	4	1	91	—	For the Handicapped.
454	123	—	—	46	—	715	218	For Adults.
119	—	14,245	204	3,069	23	531	67	Others.
1,759	1,566	19,889	1,041	4,559	177	4,439	1,094	TOTAL.
2,909	1,948	21,661	1,105	4,847†	200†	6,702	1,219	GRAND TOTAL.

\* Includes 53 Students reading Pre-Medical Course in Science College Patna.

† Excludes 133 Males, 5 Females Scholars having Oriental Studies.

(Source :—Ministry of Education.)

No. 62.—Number of Men and Women Scholars in Institutions for  
1947-

Type of Institution.	Assam.		Ajmer-Merwara.		Coorg.		Delhi.	
	For Men.	For Women.	For Men.	For Women.	For Men.	For Women.	For Men.	For Women.
<i>Colleges—</i>								
Teachers' Training . . . . .	30	10	70	9	—	—	—	—
Medicine and Veterinary . . . . .	—	—	—	—	—	—	—	185
Engineering and Technology . . . . .	—	—	—	—	—	—	—	—
Agriculture and Forestry . . . . .	—	—	—	—	—	—	81	—
Commerce. . . . .	—	—	—	—	—	—	—	—
Law . . . . .	96	—	—	—	—	—	692	2
<b>TOTAL</b> . . . . .	<b>126</b>	<b>10</b>	<b>70</b>	<b>9</b>	<b>—</b>	<b>—</b>	<b>773</b>	<b>187</b>
<i>Schools—</i>								
Teachers' Training . . . . .	308	80	106	51	23	10	28	84
Medicine . . . . .	—	—	—	—	—	—	—	16
Engineering . . . . .	—	—	—	—	—	—	—	—
Technical and Industrial . . . . .	589	462	31	—	12	—	364	70
Commerce . . . . .	267	2	—	—	—	—	—	—
Agriculture . . . . .	—	—	—	—	—	—	—	—
For the Handicapped . . . . .	—	—	12	—	—	—	42	14
For Adults . . . . .	12,422	1,865	20	—	—	—	98	—
Others . . . . .	2,162	613	210	—	—	—	291	—
<b>TOTAL</b> . . . . .	<b>15,748</b>	<b>3,022</b>	<b>379</b>	<b>51</b>	<b>35</b>	<b>10</b>	<b>823</b>	<b>184</b>
<b>GRAND TOTAL</b> . . . . .	<b>15,874</b>	<b>3,032</b>	<b>449</b>	<b>60</b>	<b>35</b>	<b>10</b>	<b>1,596</b>	<b>371</b>



TION.

Professional and Special Education by Provinces, during  
48—contd.

Andaman and Nicobar Islands.		Panth Piploda.		Total.		Type of Institution.
For Men.	For Women.	For Men.	For Women.	For Men.	For Women.	
—	—	—	—	2,216	871	<i>Colleges—</i>
—	—	—	—	7,961	1,695	Teachers' Training.
—	—	—	—	6,427	10	Medicine and Veterinary.
—	—	—	—	4,006	9	Engineering and Technology.
—	—	—	—	14,583	75	Agriculture and Forestry.
—	—	—	—	7,621	55	Commerce.
—	—	—	—	—	—	Law.
—	—	—	—	42,814	2,715	TOTAL.
—	—	—	—	—	—	<i>Schools—</i>
—	—	—	—	27,929	10,966	Teachers' Training.
—	—	—	—	3,992	395	Medicine.
—	—	—	—	1,424	—	Engineering.
—	—	—	—	19,723	10,168	Technical and Industrial.
—	—	—	—	14,075	1,010	Commerce.
—	—	—	—	912	33	Agriculture.
—	—	—	—	1,553	346	For the Handicapped
—	—	—	—	166,461	17,574	For Adults.
—	—	—	—	80,871	9,743	Others.
—	—	—	—	316,940	50,235	TOTAL.
—	—	—	—	359,754	52,950	GRAND TOTAL.

## EDUCATION.

No. 63.—Total Expenditure By Sources on Education in India, during  
1947-48.

Province.	Total Expenditure on Recognised Institutions from				
	Government Funds.	Board and Municipal Funds.	Fees.	All other Sources.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.
Madras . . . . .	7,32,89,701	2,30,21,004	2,65,76,040	2,20,94,518	14,49,81,263
Bombay . . . . .	6,00,81,583	1,59,24,204	3,04,63,888	1,35,31,098	12,00,00,773
West Bengal . . . . .	1,97,24,050	57,64,621	2,25,48,676	79,64,060	5,59,41,407
United Provinces . . . . .	4,15,59,843	97,04,081	2,33,81,813	1,58,92,891	9,05,38,628
East Punjab . . . . .	1,47,45,683	28,76,437	50,06,643	40,34,425	2,66,63,188
Bihar . . . . .	1,03,50,155	1,28,86,068	1,06,48,534	60,06,633	3,98,91,390
Orissa . . . . .	1,01,30,872	9,80,783	21,48,893	13,46,387	1,46,06,935
Central Provinces and Berar . . . . .	1,77,56,000	55,77,142	58,27,324	30,12,795	3,21,73,261
Assam . . . . .	57,55,034	10,58,350	23,10,409	15,31,327	1,06,55,120
Ajmer-Merwara . . . . .	13,44,202	2,70,901	5,65,620	4,90,865	26,08,588
Coorg . . . . .	2,20,506	1,21,914	82,676	65,125	4,90,221
Delhi . . . . .	54,90,484	10,50,734	19,20,479	13,92,488	98,54,185
Andaman and Nicobar Islands . . . . .	81,050	—	—	—	81,050
Panth Piploda . . . . .	1,600	—	—	—	1,600
<b>TOTAL . . . . .</b>	<b>26,05,763</b>	<b>7,91,13,239</b>	<b>13,14,80,995</b>	<b>7,73,62,612</b>	<b>54,84,87,609</b>

(Source :—Ministry of Education.)

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**No. 64.—EXPENDITURE BY TYPES OF INSTITUTION  
DURING 1947-48.**

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No. 64.—Expenditure by  
1947

Types of Institutions.	Madras.		Bombay.		West Bengal.		U. P.	
	For Men.	For Women.	For Men.	For Women.	For Men.	For Women.	For Men.	For Women.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>DIRECT EXPENDITURE.</b>								
<i>Recognised Institutions</i>								
Universities . . .	18,44,808	—	24,62,864	—	33,77,216	—	75,65,949	—
<i>Colleges :</i>								
Arts and Science . . .	62,90,481	7,85,757	74,31,078	84,530	50,37,780	5,95,033	1,03,05,090	9,46,537
Teachers Training . . .	2,70,294	2,46,826	1,79,619	—	1,20,728	10,680	3,26,690	90,288
Medicine and Veterinary Sc. . .	14,73,872	2,34,102	13,37,786	—	14,84,010	—	11,29,787	—
Engineering and Technology . . .	17,69,608	—	10,44,728	—	9,42,680	—	—	—
Agriculture and Forestry . . .	8,08,594	—	8,23,351	—	—	—	12,28,215	—
Commerce . . .	—	—	6,49,748	—	1,10,049	—	—	—
Law . . .	1,08,132	—	2,39,909	—	1,68,947	—	—	—
<b>TOTAL . . .</b>	<b>1,25,65,789</b>	<b>12,66,685</b>	<b>1,41,69,083</b>	<b>84,530</b>	<b>1,12,41,410</b>	<b>6,05,713</b>	<b>2,05,55,731</b>	<b>10,36,825</b>
<i>Schools :</i>								
Secondary . . .	2,13,05,268	46,93,735	2,12,48,417	45,36,450	1,69,46,716	36,65,426	1,58,58,691	46,83,977
Primary . . .	5,57,71,429	1,10,39,667	4,42,78,215	1,10,56,021	1,03,73,369	11,95,573	1,51,03,772	12,60,045
<b>TOTAL . . .</b>	<b>7,70,76,697</b>	<b>1,57,33,402</b>	<b>6,55,26,632</b>	<b>1,55,92,471</b>	<b>2,73,20,085</b>	<b>48,60,999</b>	<b>3,09,62,463</b>	<b>59,44,022</b>

**CATION.**

**Types of Institution, during  
-48.**

East Punjab.		Bihar.		Orissa.		C. P. and Berar.		Types of Institutions.
For Men.	For Women.	For Men.	For Women.	For Men.	For Women.	For Men.	For Women.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
6,53,073	—	12,88,441*	—	4,71,761	—	8,39,997	—	<b>DIRECT EXPENDITURE.</b> <i>Recognised Institutions.</i> Universities.
18,13,706	1,85,261	22,47,156	1,29,193	12,67,721	54,531	14,35,524	56,668	<i>Colleges :</i> Arts and Science.
61,150	57,382	59,473	—	27,357	—	2,91,966	—	Teachers Training.
3,45,294	2,34,158	6,84,099	—	4,54,878	—	1,26,714	—	Medicine and Veterinary Sc.
41,828	—	2,89,812	—	—	—	2,21,013	—	Engineering and Technology.
32,529	—	1,14,257	—	—	—	82,680	—	Agriculture and Forestry.
13,061	—	—	—	—	—	87,838	—	Commerce.
17,579	—	43,939	—	—	—	52,529	—	Law.
29,78,220	4,76,801	47,27,177	1,29,193	22,21,717	54,531	31,38,261	56,668	<b>TOTAL.</b>
1,18,75,222	16,58,948	1,16,20,300	11,77,000	26,60,274	2,58,795	75,04,327	10,18,806	<i>Schools :</i> Secondary.
40,55,853	14,24,160	1,14,92,865	8,80,598	45,58,396	2,27,567	1,00,15,443	13,05,873	Primary.
1,59,31,075	30,83,108	2,31,13,165	20,57,598	72,18,670	4,86,362	1,75,19,770	23,24,679	<b>TOTAL.</b>

\* Represents Indirect Expenditure only.

(Source :—Ministry of Education.)

EDU

No.—64. Expenditure by  
1947

Types of Institutions.	Assam.		Ajmer-Merwara.		Coorg.		Delhi.	
	For Men.	For Women.	For Men.	For Women.	For Men.	For Women.	For Men.	For Women.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>DIRECT EXPENDITURE.</b>								
<i>Recognised Institutions.</i>								
Universities . . .	—	—	—	—	—	—	10,66,578†	—
<i>Colleges :</i>								
Arts and Science . .	6,94,335	72,162	1,69,742	—	—	—	6,75,645	1,21,763
Teachers Training . .	—	—	59,900	—	—	—	—	—
Medicine and Veterinary Sc.	—	—	—	—	—	—	—	3,45,890
Engineering and Technology.	—	—	—	—	—	—	—	—
Agriculture and Forestry.	—	—	—	—	—	—	13,87,200	—
Commerce . . .	—	—	—	—	—	—	—	—
Law . . . . .	15,814	—	—	—	—	—	—	—
<b>TOTAL . . .</b>	<b>7,10,149</b>	<b>72,162</b>	<b>2,29,642</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>31,29,423</b>	<b>4,67,653</b>
<i>Schools :</i>								
Secondary . . . . .	34,65,934	6,54,333	10,67,610	3,07,884	1,74,011	24,983	20,03,278	7,31,183
Primary . . . . .	23,13,803	2,63,160	4,68,470	2,32,867	2,18,411†	1,345	8,74,912	5,57,604
<b>TOTAL . . .</b>	<b>57,79,737</b>	<b>9,17,493</b>	<b>15,36,080</b>	<b>5,40,751</b>	<b>3,93,422</b>	<b>26,328</b>	<b>28,78,190</b>	<b>12,88,787</b>

† Includes Expenditure for Middle Schools also.

‡ Includes Expenditure in respect of Board of Secondary Education.

CATION.

Types of Institution during

-48—contd.

Andaman and Nicobar Islands.		Panth Piploda.		TOTAL.		Types of Institutions.
For Men.	For Women.	For Men.	For Women.	For Men.	For Women.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
—	—	—	—	1,95,70,687	—	<b>DIRECT EXPENDITURE</b> <i>Recognised Institutions.</i> Universities.
—	—	—	—	3,73,68,258	30,31,435	<i>Colleges :</i> Arts and Science.
—	—	—	—	13,97,177	4,05,176	Teachers Training.
—	—	—	—	70,36,440	8,14,150	Medicine and Veterinary Sc.
—	—	—	—	43,09,669	—	Engineering and Technology.
—	—	—	—	44,76,826	—	Agriculture and Forestry.
—	—	—	—	8,60,696	—	Commerce.
—	—	—	—	6,46,849	—	Law.
—	—	—	—	7,56,66,602	42,50,761	TOTAL.
28,254	—	—	—	11,57,58,302	2,34,11,520	<i>Schools :</i> Secondary.
34,046	—	1,600	—	15,95,60,584	2,94,44,480	Primary.
62,300	—	1,600	—	27,53,18,886	5,28,56,000	TOTAL.

No. 64.—Expenditure by  
1947

Types of Institutions.	Madras.		Bombay.		West Bengal.		U. P.	
	For Men.	For Women.	For Men.	For Women.	For Men.	For Women.	For Men.	For Women.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>DIRECT EXPENDITURE.</b>								
<i>Vocational and other Schools :</i>								
Teachers Training . . . . .	25,17,377	15,36,089	11,66,081	5,87,543	3,00,675	99,224	12,03,054	3,29,823
Medicine . . . . .	1,66,128	—	3,94,571	—	5,96,038	—	280	—
Engineering . . . . .	—	—	1,66,821	—	12,425	—	—	—
Technical and Industrial.	44,80,214	1,25,645	13,95,825	2,57,599	7,99,549	2,08,532	4,73,475	19,280
Commerce . . . . .	71,999	—	2,06,140	15,063	92,308	19,972	922	—
Agriculture . . . . .	12,521	—	3,67,413	—	6,385	—	75,581	—
For the Handicapped	41,445	21,456	74,379	—	1,60,519	—	32,185	—
For Adults . . . . .	904	140	3,80,924	1,03,901	27,673	—	6,30,913	5,568
Others . . . . .	15,00,237	2,05,475	13,94,278	97,526	14,88,280	18,581	6,34,437	120
<b>TOTAL . . . . .</b>	<b>87,90,825</b>	<b>18,88,805</b>	<b>55,46,432</b>	<b>10,61,632</b>	<b>34,83,852</b>	<b>3,46,309</b>	<b>30,50,847</b>	<b>3,54,791</b>
<b>TOTAL (DIRECT) . . . . .</b>	<b>9,84,33,311</b>	<b>1,88,88,892</b>	<b>8,52,42,147</b>	<b>1,67,38,633</b>	<b>4,20,45,347</b>	<b>58,13,021</b>	<b>5,45,69,041</b>	<b>73,35,638</b>
<b>TOTAL (INDIRECT) . . . . .</b>	<b>2,13,47,845</b>	<b>63,09,215</b>	<b>1,60,87,023</b>	<b>19,32,970</b>	<b>64,10,327</b>	<b>16,72,712</b>	<b>2,64,54,284</b>	<b>21,79,665</b>
<b>GRAND TOTAL . . . . .</b>	<b>11,97,83,156</b>	<b>2,51,98,107</b>	<b>10,13,29,170</b>	<b>1,86,71,603</b>	<b>4,84,55,674</b>	<b>74,85,733</b>	<b>8,10,23,325</b>	<b>95,15,303</b>



**CATION.**

**Types of Institution during**

*-48—contd.*

East Punjab.		Bihar.		Orissa.		Central Provinces. Berar.		Types of Institutions.
For Men.	For Women.	For Men.	For Women.	For Men.	For Women.	For Men.	For Women.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
								<b>DIRECT EXPENDITURE</b>
								<i>Vocational and other Schools :</i>
74,824	35,785	4,45,308	86,525	3,73,725	44,040	5,19,542	1,78,802	Teachers Training.
63,283	—	—	—	—	—	87,898	—	Medicine.
30,225	—	—	—	98,159	—	98,627	—	Engineering.
1,49,210	1,57,384	9,04,005	39,997	1,04,731	1,400	1,91,402	4,540	Technical and Industrial.
—	—	45,485	—	3,942	—	—	—	Commerce.
—	—	—	3,468	—	—	17,051	—	Agriculture.
—	—	27,622	—	1,234	—	14,959	—	For the Handicapped.
1,053	120	—	—	120	—	5,068	6,066	For Adults.
20,080	—	8,07,436	—	1,55,674	—	1,11,615	3,087	Others.
<b>3,38,675</b>	<b>1,93,289</b>	<b>22,29,856</b>	<b>1,29,990</b>	<b>7,37,585</b>	<b>45,440</b>	<b>10,46,162</b>	<b>1,92,495</b>	<b>TOTAL.</b>
<b>1,92,47,970</b>	<b>37,53,198</b>	<b>3,00,70,198</b>	<b>23,16,781</b>	<b>1,01,77,972</b>	<b>5,86,333</b>	<b>2,17,04,193</b>	<b>25,73,842</b>	<b>TOTAL (DIRECT).</b>
<b>32,56,923</b>	<b>4,05,097</b>	<b>64,60,919</b>	<b>10,43,492</b>	<b>36,95,683</b>	<b>1,46,947</b>	<b>72,80,108</b>	<b>6,15,118</b>	<b>TOTAL (INDIRECT).</b>
<b>2,25,04,893</b>	<b>41,58,295</b>	<b>3,65,31,117</b>	<b>33,60,273</b>	<b>1,38,73,655</b>	<b>7,33,280</b>	<b>2,89,84,301</b>	<b>31,88,960</b>	<b>GRAND TOTAL.</b>

No. 64.—Expenditure by  
1847

Types of Institutions.	Assam.		Ajmer-Merwara.		Coorg.		Delhi.	
	For Men.	For Women.	For Men.	For Women.	For Men.	For Women.	For Men.	For Women.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>DIRECT EXPENDITURE</b>								
<i>Vocational and other Schools :</i>								
Teachers Training . . . . .	87,278	9,024	29,730	26,013	—	—	13,151	23,600
Medicine . . . . .	—	—	—	—	—	—	—	19,276
Engineering . . . . .	—	—	—	—	—	—	—	—
Technical and Industrial.	1,02,458	14,179	3,900	—	—	—	25,842	10,588
Commerce . . . . .	10,139	—	—	—	—	—	—	—
Agriculture . . . . .	—	—	—	—	—	—	—	—
For the Handicapped.	—	—	2,524	—	—	—	15,487	—
For Adults . . . . .	54,254	7,176	114	—	—	—	400	—
Others . . . . .	67,677	7,392	14,022	—	—	—	78,648	—
<b>TOTAL . . . . .</b>	<b>3,21,806</b>	<b>37,771</b>	<b>50,290</b>	<b>26,013</b>	<b>—</b>	<b>—</b>	<b>1,33,528</b>	<b>53,464</b>
<b>TOTAL (DIRECT) . . . . .</b>	<b>68,11,692</b>	<b>10,27,426</b>	<b>18,16,012</b>	<b>5,66,764</b>	<b>3,92,422</b>	<b>26,328</b>	<b>61,41,141</b>	<b>18,09,904</b>
<b>TOTAL (INDIRECT) . . . . .</b>	<b>25,74,408</b>	<b>2,41,594</b>	<b>1,74,887</b>	<b>50,925</b>	<b>70,306</b>	<b>1,165</b>	<b>14,31,825</b>	<b>4,71,315</b>
<b>GRAND TOTAL . . . . .</b>	<b>93,86,100</b>	<b>12,69,020</b>	<b>19,90,899</b>	<b>6,17,689</b>	<b>4,62,728</b>	<b>27,493</b>	<b>75,72,966</b>	<b>22,81,219</b>

CATION.

Types of Institution during

48—concl'd.

Andaman and Nicobar Islands.		Panth Piploda.		TOTAL.		Types of Institutions.
For Men.	For Women.	For Men.	For Women.	For Men.	For Women.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
—	—	—	—	67,30,745	29,56,468	DIRECT EXPENDITURE
—	—	—	—	—	—	<i>Vocational and other Schools :</i>
—	—	—	—	—	—	Teachers Training.
—	—	—	—	13,08,198	19,276	Medicine.
—	—	—	—	4,06,257	—	Engineering.
—	—	—	—	86,30,611	8,39,144	Technical and Industrial.
—	—	—	—	4,30,935	35,035	Commerce.
—	—	—	—	4,78,951	3,468	Agriculture.
—	—	—	—	3,70,354	21,456	For the Hadny capped.
—	—	—	—	11,01,423	1,22,971	For Adults.
—	—	—	—	62,72,384	3,32,181	Others.
—	—	—	—	2,57,29,858	43,29,999	TOTAL.
62,300	—	1,600	—	37,67,15,346	6,14,36,760	TOTAL (DIRECT).
18,750	—	—	—	9,52,65,288	1,50,70,215	TOTAL (INDIRECT).
81,050	—	1,600	—	47,19,80,634	7,65,06,975	GRAND TOTAL.

## No. 65 Teachers in Recognised Schools

1947

Provinces.	Trained.							
	Primary Schools.		Middle Schools.		High Schools.		Total.	
	For Men.	For Women.	For Men.	For Women.	For Men.	For Women.	For Men.	For Women.
Madras . . . . .	88,785	25,890	1,919	505	12,722	2,846	103,426	29,241
Bombay . . . . .	19,443	5,499	612	134	4,435	1,358	24,490	6,991
West Bengal . . . . .	13,504	267	1,615	203	1,939	591	17,058	1,061
United Provinces . . . . .	28,833	1,222	6,200	1,770	4,798	1,208	39,831	4,200
East Punjab . . . . .	4,410	1,423	4,683	518	3,659	412	12,752	2,353
Bihar . . . . .	20,673	646	4,077	422	2,393	259	27,143	1,327
Orissa . . . . .	7,718	196	901	101	720	69	9,339	366
Central Provinces and Berar . . . . .	7,721	1,408	3,389	332	692	150	11,802	1,890
Assam . . . . .	1,618	132	845	140	487	71	2,950	343
Ajmer-Merwara . . . . .	435	164	136	48	206	44	777	256
Coorg . . . . .	67	1	120	15	73	15	260	31
Delhi . . . . .	651	331	308	144	674	219	1,633	694
Andaman and Nicobar Islands . . . . .	14	3	—	—	9	1	23	4
Panth Piploda . . . . .	—	—	—	—	—	—	—	—
<b>TOTAL</b> . . . . .	<b>193,872</b>	<b>37,182</b>	<b>27,805</b>	<b>4,332</b>	<b>32,807</b>	<b>7,243</b>	<b>251,484</b>	<b>48,757</b>

**CATION.**

for General Education by Provinces, during  
-48.

Un-Trained.								Provinces.
Certificated.								
Primary Schools.		Middle Schools.		High Schools.		Total.		
For Men.	For Women.	For Men.	For Women.	For Men.	For Women.	For Men.	For Women.	
2,772	687	104	25	584	176	3,460	888	Madras.
3,841	486	115	34	869	103	4,825	623	Bombay.
14,174	349	2,772	328	6,867	426	23,813	1,103	West Bengal.
5,448	605	992	357	2,226	223	8,666	1,185	United Provinces.
157	29	164	18	329	8	650	55	East Punjab.
41	8	694	12	813	14	1,548	34	Bihar.
31	—	81	—	131	5	243	5	Orissa.
533	76	454	136	207	86	1,194	298	Central Provinces and Berar.
314	15	192	12	353	25	859	52	Assam.
88	59	42	6	147	44	277	109	Ajmer-Marwara.
—	1	1	8	16	8	17	17	Coorg.
8	2	12	5	76	20	96	27	Delhi.
—	—	—	—	—	—	—	—	Andaman and Nicobar Islands.
—	—	—	—	—	—	—	—	Panth Piploda.
27,407	2,317	5,623	941	12,618	1,138	45,648	4,396	TOTAL.

(Source ;—Ministry of Education.)

## No. 65 Teachers in Recognised Schools

1947

Provinces.	Un-Trained. (contd).							
	Un-Certificated.							
	Primary Schools.		Middle Schools.		High Schools.		Total.	
	For Men.	For Women.	For Men.	For Women.	For Men.	For Women.	For Men.	For Women.
Madras . . . . .	3,926	644	272	38	2,032	255	6,230	937
Bombay . . . . .	22,318	4,535	1,056	164	3,996	960	27,370	5,659
West Bengal . . . . .	6,350	786	919	150	1,562	259	8,831	1,195
United Provinces . . . . .	7,358	1,002	1,066	328	3,610	145	12,034	1,475
East Punjab . . . . .	770	558	454	79	605	22	1,829	659
Bihar . . . . .	12,541	1,552	4,118	221	2,382	103	19,041	1,876
Orissa . . . . .	6,312	67	768	35	664	12	7,744	114
Central Provinces and Berar . . . . .	6,137	419	2,105	192	686	118	8,928	729
Assam . . . . .	7,219	717	1,929	259	1,393	219	10,541	1,195
Ajmer-Merwara . . . . .	19	27	2	1	7	2	28	30
Coorg . . . . .	85	5	51	5	9	2	145	12
Delhi . . . . .	20	11	35	6	61	12	116	29
Andaman and Nicobar Islands . . . . .	12	—	—	—	13	10	25	10
Panth Piploda . . . . .	3	—	—	—	—	—	3	—
<b>TOTAL</b> . . . . .	<b>73,070</b>	<b>10,323</b>	<b>12,775</b>	<b>1,478</b>	<b>17,020</b>	<b>2,119</b>	<b>102,865</b>	<b>13,920</b>

CATION.

for General Education by Provinces, during

-48—contd.

Total.								Provinces.
Primary Schools.		Middle Schools.		High Schools.		Total.		
For Men.	For Women.	For Men.	For Women.	For Men.	For Women.	For Men.	For Women.	
95,483	27,221	2,295	568	15,338	3,277	113,116	31,066	Madras.
45,602	10,520	1,783	332	9,300	2,421	56,685	13,273	Bombay.
34,028	1,402	5,306	681	10,368	1,276	49,702	3,359	West Bengal.
41,639	2,829	8,258	2,455	10,634	1,576	60,531	6,860	United Provinces.
5,337	2,010	5,301	615	4,593	442	15,231	3,067	East Punjab.
33,255	2,206	8,889	655	5,588	376	47,732	3,237	Bihar.
14,061	263	1,750	136	1,515	86	17,326	485	Orissa.
14,391	1,903	5,948	660	1,585	354	21,924	2,917	Central Provinces and Berar.
9,151	864	2,966	411	2,233	315	14,350	1,590	Assam.
542	250	180	55	360	90	1,082	395	Ajmere-Merwara.
152	7	172	28	98	25	422	60	Coorg.
679	344	355	155	811	251	1,845	750	Delhi.
26	3	—	—	22	11	48	14	Andaman and Nicobar Islands.
3	..	—	—	—	—	3	—	Panth Piploda.
294,349	49,822	43,203	6,751	62,445	10,500	399,997	67,073	TOTAL.

**No. 66—Number of Institutions and of Scholars in Rural Areas  
1947-**

Province.	RECOG									
	Arts and Science Colleges.				Professional Colleges.				Secondary	
	For Men.		For Women.		For Men.		For Women.		For Men.	
	Institu- tions.	Scholars	Institu- tions.	Scholars.	Institu- tions.	Scholars.	Institu- tions.	Scholars.	Institu- tions.	Scholars.
Madras . . . . .	8	3,752	—	—	1	176	—	—	338	146,321
Bombay . . . . .	1	817	—	—	2	757	—	—	438	46,164
West Bengal . . . . .	4	1,044	—	—	—	—	—	—	1,294	280,829
United Provinces . . . . .	13	6,435	—	—	—	—	—	—	1,130	149,809
East Punjab . . . . .	—	—	—	—	—	—	—	—	1,136	169,974
Bihar . . . . .	—	—	—	—	2	212	—	—	1,733	273,046
Orissa . . . . .	—	—	—	—	—	—	—	—	396	48,361
C. P. and Berar . . . . .	—	—	—	—	—	—	—	—	455	81,506
Assam . . . . .	—	—	—	—	—	—	—	—	698	100,055
Ajmer-Merwara . . . . .	—	—	—	—	—	—	—	—	16	1,517
Croog . . . . .	—	—	—	—	—	—	—	—	20	6,545
Delhi . . . . .	—	—	—	—	—	—	—	—	32	6,131
Andaman and Nico- bar Islands.	—	—	—	—	—	—	—	—	1	700
Panth Piploda . . . . .	—	—	—	—	—	—	—	—	—	—
<b>TOTAL</b> . . . . .	<b>26</b>	<b>12,048</b>	<b>—</b>	<b>—</b>	<b>5</b>	<b>1,145</b>	<b>—</b>	<b>—</b>	<b>7,687</b>	<b>1,310,958</b>



TION.

and the Total Expenditure thereon by Provinces, during

48.

NISED.

Schools.		Primary Schools.				Professional Schools.				Provinces.
For Women.		For Men.		For Women.		For Women.		For Women.		
Institu- tions.	Scholars	Institu- tions.	Scholars	Institu- tions.	Scholars.	Institu- tions.	Scholars.	Institu- tions.	Scholars.	
25	4,428	20,344	2,018,839	2,555	285,609	101	8,709	24	2,010	Madras.
4	338	17,091	1,229,432	946	166,568	2,479	72,117	427	7,736	Bombay.
64	7,640	11,246	839,403	678	31,988	1,000	38,523	7	369	West Bengal.
122	8,124	17,388	1,367,307	1,228	40,172	1,660	57,937	21	590	United Provinces
34	5,174	2,565	140,574	815	43,602	8	220	3	90	East Punjab.
42	6,491	17,959	849,817	1,665	50,882	416	12,048	17	426	Bihar.
14	1,278	7,869	340,196	200	9,118	141	3,372	3	59	Orissa.
6	537	4,648	303,222	204	15,379	29	2,439	8	678	C. P. and Berar.
66	5,889	6,618	343,811	789	31,472	492	14,683	70	2,054	Assam.
3	47	150	9,195	30	1,229	3	128	2	51	Ajmer-Merwara.
—	—	88	3,738	—	—	—	—	—	—	Coorg.
—	—	99	5,409	17	758	8	126	—	—	Delhi.
—	—	19	819	—	—	—	—	—	—	Andaman and Nicobar Islands.
—	—	3	87	—	—	—	—	—	—	Panth Piploda.
380	39,946	106,087	7,453,849	9,127	616,777	6,337	210,302	582	14,063	TOTAL.

(Source:—Ministry of Education.)

**No. 66—Number of Institutions and of Scholars in Rural Areas  
1947-**

Province.	RECOG									
	Arts and Science Colleges.				Professional Colleges.				Secondary	
	For Men.		For Women.		For Men.		For Women.		For Men.	
	Institu- tions.	Scholars	Institu- tions.	Scholars.	Institu- tions.	Scholars.	Institu- tions.	Scholars.	Institu- tions.	Scholars.
Madras . . . .	8	3,752	—	—	1	176	—	—	338	146,321
Bombay . . . .	1	817	—	—	2	757	—	—	438	46,164
West Bengal . . . .	4	1,044	—	—	—	—	—	—	1,294	280,829
United Provinces . . . .	13	6,435	—	—	—	—	—	—	1,130	149,809
East Punjab . . . .	—	—	—	—	—	—	—	—	1,136	169,974
Bihar . . . .	—	—	—	—	2	212	—	—	1,733	273,046
Orissa . . . .	—	—	—	—	—	—	—	—	396	48,361
C. P. and Berar . . . .	—	—	—	—	—	—	—	—	455	81,506
Assam . . . .	—	—	—	—	—	—	—	—	698	100,055
Ajmer-Merwara . . . .	—	—	—	—	—	—	—	—	16	1,517
Croog . . . .	—	—	—	—	—	—	—	—	20	6,545
Delhi . . . .	—	—	—	—	—	—	—	—	32	6,131
Andaman and Nico- bar Islands.	—	—	—	—	—	—	—	—	1	700
Panth Piploda . . . .	—	—	—	—	—	—	—	—	—	—
<b>TOTAL . . . .</b>	<b>26</b>	<b>12,048</b>	<b>—</b>	<b>—</b>	<b>5</b>	<b>1,145</b>	<b>—</b>	<b>—</b>	<b>7,687</b>	<b>1,310,958</b>

TION.

and the Total Expenditure thereon by Provinces, during  
48.

SCHOOLS.										Provinces.
Schools.		Primary Schools.				Professional Schools.				
For Women.		For Men.		For Women.		For Women.		For Women.		
Institutions.	Scholars	Institutions.	Scholars	Institutions.	Scholars.	Institutions.	Scholars.	Institutions.	Scholars.	
25	4,428	20,344	2,018,839	2,555	285,609	101	8,709	24	2,010	Madras.
4	338	17,091	1,229,432	946	166,568	2,479	72,117	427	7,736	Bombay.
64	7,640	11,246	839,403	678	31,988	1,000	38,523	7	369	West Bengal.
122	8,124	17,388	1,367,307	1,228	40,172	1,660	57,937	21	590	United Provinces
34	5,174	2,565	140,574	815	43,602	8	220	3	90	East Punjab.
42	6,491	17,959	849,817	1,665	50,882	416	12,048	17	426	Bihar.
14	1,278	7,869	340,196	200	9,118	141	3,372	3	59	Orissa.
6	537	4,648	303,222	204	15,379	29	2,439	8	678	C. P. and Berar.
66	5,889	6,618	343,811	789	31,472	492	14,683	70	2,054	Assam.
3	47	150	9,195	30	1,229	3	128	2	51	Ajmer-Merwara.
—	—	88	3,738	—	—	—	—	—	—	Coorg.
—	—	99	5,409	17	758	8	126	—	—	Delhi.
—	—	19	819	—	—	—	—	—	—	Andaman and Nicobar Islands.
—	—	3	87	—	—	—	—	—	—	Panth Piploda.
380	39,946	106,087	7,453,849	9,127	616,777	6,337	210,302	582	14,063	TOTAL.

(Source:—Ministry of Education.)

## No. 66.—Number of Institutions and of Scholars in Rural Areas

1947.

Provinces.	Total Recognised.				Un-recognised.			
	For Men.		For Women.		For Men.		For Women.	
	Institutions.	Scholars.	Institutions.	Scholars.	Institutions.	Scholars.	Institutions.	Scholars.
Madras . . .	20,792	2,177,797	2,604	292,047	8	696	—	—
Bombay . . .	20,011	1,349,287	1,377	114,642	165	10,499	10	379
West Bengal . . .	13,544	1,159,799	749	39,997	93	7,630	4	160
United Provinces . . .	20,191	1,581,488	1,371	48,886	392	16,491	9	642
East Punjab . . .	3,709	310,768	852	48,866	25	1,408	27	1,103
Bihar . . . . .	20,110	1,135,123	1,724	57,799	1,422	51,398	99	2,460
Orissa . . . . .	8,406	391,929	217	10,455	866	22,030	3	116
C. P. and Berar . . .	5,132	387,167	218	16,594	319	10,789	30	1,470
Assam . . . . .	7,808	458,549	925	39,415	1,384	62,948	196	7,077
Ajmer-Merwara . . .	169	10,840	35	1,327	1	21	—	—
Coorg . . . . .	108	12,283	—	—	11	364	—	—
Delhi . . . . .	139	11,666	17	758	7	265	1	23
Andaman and Nicobar Islands.	20	1,519	—	—	—	—	—	—
Panth Piploda . . .	3	27	—	—	1	197	—	—
<b>TOTAL . . . . .</b>	<b>120,142</b>	<b>8,988,302</b>	<b>10,089</b>	<b>670,786</b>	<b>4,694</b>	<b>184,736</b>	<b>379</b>	<b>13,430</b>

TION.

and the Total Expenditure thereon by Provinces, during

48.—contd.

GRAND TOTAL.				Total Expenditure.		Provinces.
For Men.		For Women.		For Men.	For Women.	
Institutions.	Scholars.	Institutions.	Scholars.			
				Rs.	Rs.	
20,800	2,178,493	2,604	292,047	4,89,44,578	66,82,991	Madras.
20,176	1,359,786	1,387	115,021	3,34,03,246	30,08,238	Bombay.
13,637	1,167,429	753	40,157	1,77,31,906	7,24,433	West Bengal.
20,583	1,597,979	1,380	49,528	2,03,73,833	6,51,717	United Provinces
3,734	312,176	879	49,969	99,94,693	11,19,695	East Punjab.
21,532	1,186,521	1,823	60,259	2,02,76,930	8,85,295	Bihar.
9,272	413,959	220	10,571	90,42,010	3,31,180	Orissa.
5,451	397,956	248	18,064	95,03,329	4,73,935	C. P. and Berar.
9,192	521,497	1,121	46,492	46,92,288	3,86,903	Assam.
170	10,861	35	1,327	4,04,958	97,797	Ajmer-Marwara.
119	12,647	—	—	1,46,438	—	Coorg.
146	11,931	18	781	4,25,643	54,197	Delhi.
20	1,519	—	—	62,300	—	Andaman and Nic- ber Islands.
4	284	—	—	1,600	—	Panth Piploda.
124,836	9,173,038	10,468	684,216	17,50,03,752	1,44,16,381	TOTAL.

## No. 67.—Examination Results

1947-

Nature of Examination.	Madras.				Bombay.				West	
	No. Appeared.		No. Passed.		No. Appeared.		No. Passed.		No. Appeared.	
	Men.	Women.	Men.	Women.	Men.	Women.	Men.	Women.	Men.	Women.
<b>ARTS COLLEGES.</b>										
Doctor of Literature . . . . .	2	—	—	—	—	—	—	—	2	1
Doctor of Philosophy . . . . .	9	—	9	—	53	1	44	1	4	—
Doctor of Science . . . . .	4	—	2	—	—	—	—	—	9	—
Master of Literature . . . . .	4	3	4	2	—	—	—	—	—	—
Master of Arts . . . . .	135	27	106	22	303	101	208	78	541	129
Master of Science . . . . .	38	3	33	2	139	14	76	10	221	9
Bachelor of Arts (Honours) . . . . .	342	58	301	50	1,578	612	1,034	506	326	119
Bachelor of Arts (Pass) . . . . .	5,470	859	2,180	459	339	84	229	67	1,311	590
Bachelor of Science (Honours) . . . . .	147	16	132	14	2,990	267	2,139	234	302	10
Bachelor of Science (Pass) . . . . .	3,424	412	1,073	168	—	—	—	—	1,381	29
Intermediate in Arts . . . . .	20,829*	2,104*	7,675*	1,033*	3,420	1,227	1,706	886	5,603	1,323
Intermediate in Science . . . . .	—	—	—	—	4,632	410	2,578	265	6,475	155
<b>PROFESSIONAL COLLEGES.</b>										
<b>LAW.</b>										
Doctor of Law . . . . .	—	—	—	—	—	—	—	—	—	—
Master of Law . . . . .	9	—	1	—	8	—	1	—	1	—
Bachelor of Law . . . . .	332	1	222	1	1,099	24	483	14	304	—
<b>COMMERCE.</b>										
Master of Commerce . . . . .	—	—	—	—	20	—	19	—	153	—
Bachelor of Commerce . . . . .	668	1	273	1	1,072	21	489	13	1,669	—

CATION.

By Provinces during

48.

Bengal.		United Provinces.				East Punjab.				Nature of Examination.
No. Passed.		No. Appeared.		No. Passed.		No. Appeared.		No. Passed.		
Men.	Women.	Men.	Women.	Men.	Women.	Men.	Women.	Men.	Women.	
<b>ARTS COLLEGES.</b>										
2	1	2	—	2	—	—	—	—	—	Doctor of Literature.
4	—	25	2	25	2	—	—	—	—	Doctor of Philosophy.
9	—	2	—	2	—	—	—	—	—	Doctor of Science.
—	—	—	—	—	—	—	—	—	—	Master of Literature.
120	81	1,388	152	1,244	144	267	42	154	36	Master of Arts.
148	9	318	9	274	9	45	—	45	—	Master of Science.
237	98	117	3	82	—	96	2	67	2	Bachelor of Arts (Honours).
924	347	4,251	700	2,541	489	601	99	423	72	Bachelor of Arts (Pass).
199	6	31	2	18	2	66	—	66	—	Bachelor of Science (Honours).
825	17	1,324	17	817	13	120	2	89	2	Bachelor of Science (Pass).
3,258	840	12,600	1,450	5,987	921	764*	166*	523*	96*	Intermediate in Arts.
3,627	107	653	28	423	18	—	—	—	—	Intermediate in Science.
<b>PROFESSIONAL COLLEGES.</b>										
<b>LAW.</b>										
—	—	—	—	—	—	—	—	—	—	Doctor of Law.
—	—	4	—	1	—	—	—	—	—	Master of Law.
187	—	1,182	10	927	8	51	—	26	—	Bachelor of Law.
<b>COMMERCE.</b>										
96	—	255	—	244	—	—	—	—	—	Master of Commerce.
1,050	—	1,158	—	900	—	36	—	26	—	Bachelor of Commerce.

\* Includes Intermediate in Science also.

(Source :—Ministry of Education)

## No. 67.—Examination Results

1947

Nature of Examination.	Bihar.				Orissa.				Central Province	
	No. Appeared.		No. Passed.		No. Appeared.		No. Passed.		No. Appeared.	
	Men.	Women.	Men.	Women.	Men.	Women.	Men.	Women.	Men.	Women.
<b>ARTS COLLEGES.</b>										
Doctor of Literature . . . . .	—	—	—	—	—	—	—	—	—	—
Doctor of Philosophy . . . . .	—	—	—	—	—	—	—	—	2	—
Doctor of Science . . . . .	—	—	—	—	—	—	—	—	—	—
Master of Literature . . . . .	—	—	—	—	—	—	—	—	—	—
Master of Arts . . . . .	220	7	168	7	10	—	9	—	218	23
Master of Science . . . . .	36	—	29	—	—	—	—	—	36	—
Bachelor of Arts (Honours) . . . . .	274	4	123	3	141	7	103	6	8	2
Bachelor of Arts (Pass) . . . . .	1,557	61	651	36	325	25	148	15	927	205
Bachelor of Science (Honours) . . . . .	42	—	18	—	48	2	30	2	6	—
Bachelor of Science (Pass) . . . . .	185	—	85	—	86	2	52	2	209	6
Intermediate in Arts . . . . .	5,102	126	2,047	80	1,011	54	509	34	790	311
Intermediate in Science . . . . .	1,297	5	528	1	619	22	317	18	382	45
<b>PROFESSIONAL COLLEGES.</b>										
<b>LAW.</b>										
Doctor of Law . . . . .	—	—	—	—	—	—	—	—	—	—
Master of Law . . . . .	—	—	—	—	—	—	—	—	—	—
Bachelor of Law . . . . .	206	—	164	—	36	—	22	—	283	2
<b>COMMERCE.</b>										
Master of Commerce . . . . .	—	—	—	—	—	—	—	—	—	—
Bachelor of Commerce . . . . .	168	—	85	—	11	—	8	—	116	—



CATION.

By Provinces during

-48—contd.

and Berar.		Assam.				Ajmer-Merwara.				Nature of Examination.
No. Passed.		No. Appeared.		No. Passed.		No. Appeared.		No. Passed.		
Men.	Women.	Men.	Women.	Men.	Women.	Men.	Women.	Men.	Women.	
<b>ARTS COLLEGES.</b>										
—	—	—	—	—	—	—	—	—	—	Doctor of Literature.
2	—	—	—	—	—	—	—	—	—	Doctor of Philosophy.
—	—	—	—	—	—	—	—	—	—	Doctor of Science.
—	—	—	—	—	—	—	—	—	—	Master of Literature.
172	18	—	—	—	—	43	2	24	1	Master of Arts.
23	—	—	—	—	—	4	—	3	—	Master of Science.
8	2	23	—	12	—	—	—	—	—	Bachelor of Arts (Honours).
506	138	239	44	74	19	59	8	40	3	Bachelor of Arts (Pass).
6	—	7	2	4	1	—	—	—	—	Bachelor of Science (Honours).
78	6	38	3	25	2	44	—	32	—	Bachelor of Science (Pass).
372	173	636	125	396	70	201	29	99	26	Intermediate in Arts.
202	34	295	12	166	6	88	—	65	—	Intermediate in Science.
<b>PROFESSIONAL COLLEGES.</b>										
<b>LAW.</b>										
—	—	—	—	—	—	—	—	—	—	Doctor of Law.
—	—	—	—	—	—	—	—	—	—	Master of Law.
157	—	15	—	14	—	—	—	—	—	Bachelor of Law.
<b>COMMERCE.</b>										
—	—	—	—	—	—	5	—	2	—	Master of Commerce.
74	—	15	—	11	—	5	—	1	—	Bachelor of Commerce.

## No. 67.—Examination Results

1947

Nature of Examination	Coorg.				Delhi.			
	No. Appeared		No. Passed		No. Appeared.		No. Passed.	
	Men.	Women.	Men.	Women.	Men.	Women.	Men.	Women.
<b>ARTS COLLEGES.</b>								
Doctor of Literature . . . . .	—	—	—	—	—	—	—	—
Doctor of Philosophy . . . . .	—	—	—	—	6	6	6	6
Doctor of Science . . . . .	—	—	—	—	—	—	—	—
Master of Literature . . . . .	—	—	—	—	—	—	—	—
Master of Arts . . . . .	—	—	—	—	176	38	94	27
Master of Science . . . . .	—	—	—	—	39	—	27	—
Bachelor of Arts (Honours) . . . . .	—	—	—	—	95	1	71	1
Bachelor of Arts (Pass) . . . . .	—	—	—	—	366	99	164	78
Bachelor of Science (Honours) . . . . .	—	—	—	—	72	—	43	—
Bachelor of Science (Pass) . . . . .	—	—	—	—	163	—	48	—
Intermediate in Arts . . . . .	—	—	—	—	851†	120†	575†	81†
Intermediate in Science . . . . .	—	—	—	—	58	15	41	9
<b>PROFESSIONAL COLLEGES.</b>								
<b>LAW.</b>								
Doctor of Law . . . . .	—	—	—	—	—	—	—	—
Master of Law . . . . .	—	—	—	—	—	—	—	—
Bachelor of Law . . . . .	—	—	—	—	378	2	232	2
<b>COMMERCE.</b>								
Master of Commerce . . . . .	—	—	—	—	—	—	—	—
Bachelor of Commerce . . . . .	—	—	—	—	—	—	—	—

† Figures relate to Higher Secondary Examination (3 years course).

CATION.

By Provinces during

-48—contd.

Andaman and Nicobar Islands.				Panth Piploda.				Nature of Examination.
No. Appeared.		No. Passed.		No. Appeared.		No. Passed.		
Men.	Women.	Men.	Women.	Men.	Women.	Men.	Women.	
—	—	—	—	—	—	—	—	<b>ARTS COLLEGES.</b>
—	—	—	—	—	—	—	—	Doctor of Literature.
—	—	—	—	—	—	—	—	Doctor of Philosophy.
—	—	—	—	—	—	—	—	Doctor of Science.
—	—	—	—	—	—	—	—	Master of Literature.
—	—	—	—	—	—	—	—	Master of Arts.
—	—	—	—	—	—	—	—	Master of Science.
—	—	—	—	—	—	—	—	Bachelor of Arts (Honours).
—	—	—	—	—	—	—	—	Bachelor of Arts (Pass).
—	—	—	—	—	—	—	—	Bachelor of Science (Honours).
—	—	—	—	—	—	—	—	Bachelor of Science (Pass).
—	—	—	—	—	—	—	—	Intermediate in Arts.
—	—	—	—	—	—	—	—	Intermediate in Science.
—	—	—	—	—	—	—	—	<b>PROFESSIONAL COLLEGES.</b>
—	—	—	—	—	—	—	—	<b>LAW.</b>
—	—	—	—	—	—	—	—	Doctor of Law.
—	—	—	—	—	—	—	—	Master of Law.
—	—	—	—	—	—	—	—	Bachelor of Law.
—	—	—	—	—	—	—	—	<b>COMMERCE.</b>
—	—	—	—	—	—	—	—	Master of Commerce.
—	—	—	—	—	—	—	—	Bachelor of Commerce.



CATION.

By Provinces during

-48—contd.

Bengal.		United Provinces.				East Punjab.				Nature of Examination.
No. Passed.		No. Appeared.		No. Passed.		No. Appeared.		No. Passed.		
Men.	Women.	Men.	Women.	Men.	Women.	Men.	Women.	Men.	Women.	
4	—	12	—	4	—	—	—	—	—	PROFESSIONAL COLLEGES— <i>contd.</i>
—	—	—	—	—	—	—	—	—	—	MEDICINE.
1	—	12	1	5	1	—	—	—	—	Doctor of Medicine and Surgery.
—	—	—	—	—	—	—	—	—	—	Doctor of Hygiene.
2	—	—	—	—	—	—	—	—	—	Master of Surgery.
246	15	88	9	62	7	65	61	43	32	Master of Obstetrics.
—	—	—	—	—	—	—	—	—	—	M. S. M. F.
—	—	—	—	—	—	—	—	—	—	Bachelor of Medicine and Surgery.
39	—	—	—	—	—	—	—	—	—	Bachelor of Hygiene.
—	—	—	—	—	—	—	—	—	—	M. C. P. & S. (Bombay).
56	2	—	—	—	—	—	—	—	—	D. P. H.
—	—	—	—	—	—	—	—	—	—	D. O. M. S.
—	—	—	—	—	—	—	—	—	—	D. O.
—	—	—	—	—	—	—	—	—	—	D. T. M. (Calcutta).
—	—	—	—	—	—	—	—	—	—	F. C. P. S. (Bombay).
—	—	—	—	—	—	—	—	—	—	Bachelor of Sanitary Science.
—	—	—	—	—	—	102	—	14	—	Licentiate of Medicine and Surgery.
—	—	—	—	—	—	—	—	—	—	ENGINEERING.
61	—	30	—	23	—	4	—	4	—	Master of Civil Engineering.
14	—	23	—	22	—	4	—	4	—	Master of Electrical Engineering.
17	—	13	—	10	—	7	—	2	—	Bachelor of Civil Engineering.
3	—	54	—	52	—	—	—	—	—	Bachelor of Electrical Engineering.
—	—	—	—	—	—	—	—	—	—	Bachelor of Mechanical Engineering.
—	—	—	—	—	—	—	—	—	—	Bachelor of Mining and Metallurgy.
—	—	—	—	—	—	—	—	—	—	Licentiate of Civil Engineering.

## No. 67.—Examination Results

1947

Nature of Examination.	Bihar.				Orissa.				Central Province.	
	No. Appeared.		No. Passed.		No. Appeared.		No. Passed.		No. Appeared.	
	Men.	Women.	Men.	Women.	Men.	Women.	Men.	Women.	Men.	Women.
<b>PROFESSIONAL COLLEGES—contd.</b>										
<b>MEDICINE.</b>										
Doctor of Medicine and Surgery . . . . .	5	—	4	—	—	—	—	—	—	—
Doctor of Hygiene . . . . .	—	—	—	—	—	—	—	—	—	—
Master of Surgery . . . . .	—	—	—	—	—	—	—	—	—	—
Master of Obstetrics . . . . .	—	—	—	—	—	—	—	—	—	—
M. S. M. F. . . . .	—	—	—	—	—	—	—	—	—	—
Bachelor of Medicine and Surgery . . . . .	188	14	122	9	27	1	24	1	—	—
Bachelor of Hygiene . . . . .	—	—	—	—	—	—	—	—	—	—
M. C. P. & S. (Bombay) . . . . .	—	—	—	—	—	—	—	—	—	—
D. P. H. . . . .	—	—	—	—	—	—	—	—	—	—
D. O. M. S. . . . .	—	—	—	—	—	—	—	—	—	—
D. O. . . . .	—	—	—	—	—	—	—	—	—	—
D. T. M. (Calcutta) . . . . .	—	—	—	—	—	—	—	—	—	—
F. C. P. S. (Bombay) . . . . .	—	—	—	—	—	—	—	—	—	—
Bachelor of Sanitary Science . . . . .	—	—	—	—	—	—	—	—	—	—
Licentiate of Medicine and Surgery . . . . .	—	—	—	—	—	—	—	—	—	—
<b>ENGINEERING.</b>										
Master of Civil Engineering . . . . .	—	—	—	—	—	—	—	—	—	—
Master of Electrical Engineering . . . . .	—	—	—	—	—	—	—	—	—	—
Bachelor of Civil Engineering . . . . .	39	—	34	—	—	—	—	—	—	—
Bachelor of Electrical Engineering . . . . .	—	—	—	—	—	—	—	—	—	—
Bachelor of Mechanical Engineering . . . . .	—	—	—	—	—	—	—	—	—	—
Bachelor of Mining and Metallurgy . . . . .	—	—	—	—	—	—	—	—	—	—
Licentiate of Civil Engineering . . . . .	67*	—	58*	—	—	—	—	—	54	—

\* Figures relate to Intermediate in Civil Engineering.







CATION.

By Provinces during

-48—contd.

Andaman and Nicobar Islands.				Panth Piploda.				Nature of Examination.
No. Appeared.		No. Passed.		No. Appeared.		No. Passed.		
Men.	Women.	Men.	Women.	Men.	Women.	Men.	Women.	
—	—	—	—	—	—	—	—	PROFESSIONAL COLLEGES— <i>contd.</i>
—	—	—	—	—	—	—	—	MEDICINE.
—	—	—	—	—	—	—	—	Doctor of Medicine and Surgery.
—	—	—	—	—	—	—	—	Doctor of Hygiene.
—	—	—	—	—	—	—	—	Master of Surgery.
—	—	—	—	—	—	—	—	Master of Obstetries.
—	—	—	—	—	—	—	—	M. S. M. F.
—	—	—	—	—	—	—	—	Bachelor of Medicine and Surgery.
—	—	—	—	—	—	—	—	Bachelor of Hygiene.
—	—	—	—	—	—	—	—	M. C. P. & S. (Bombay).
—	—	—	—	—	—	—	—	D. P. H.
—	—	—	—	—	—	—	—	D. O. M. S.
—	—	—	—	—	—	—	—	D. O.
—	—	—	—	—	—	—	—	D. T. M. (Calcutta).
—	—	—	—	—	—	—	—	F. C. P. S. (Bombay).
—	—	—	—	—	—	—	—	Bachelor of Sanitary Science.
—	—	—	—	—	—	—	—	Licentiate of Medicine and Surgery.
—	—	—	—	—	—	—	—	ENGINEERING.
—	—	—	—	—	—	—	—	Master of Civil Engineering.
—	—	—	—	—	—	—	—	Master of Electrical Engineering.
—	—	—	—	—	—	—	—	Bachelor of Civil Engineering.
—	—	—	—	—	—	—	—	Bachelor of Electrical Engineering.
—	—	—	—	—	—	—	—	Bachelor of Mechanical Engineering.
—	—	—	—	—	—	—	—	Bachelor of Mining and Metallurgy.
—	—	—	—	—	—	—	—	Licentiate of Civil Engineering.



CATION.

By Provinces, during

43—contd.

Bengal.		United Provinces.				East Punjab.				Nature of Examination.
No. Passed.		No. Appeared.		No. Passed.		No. Appeared.		No. Passed.		
Men.	Women.	Men.	Women.	Men.	Women.	Men.	Women.	Men.	Women.	
—	—	2	—	2	—	—	—	—	—	PROFESSIONAL COLLEGES—contd.
97	56	253	85	250	82	185	103	172	99	EDUCATION.
—	—	358	74	323	66	—	—	—	—	M. Ed.
—	—	—	—	—	—	—	—	—	—	B.E., B.T. and L.T.
—	—	—	—	—	—	—	—	—	—	Licence, Diploma of Certificate in Teaching.
—	—	33	—	32	—	—	—	—	—	TECHNOLOGY.
—	—	125	—	111	—	—	—	—	—	Master of Technology.
—	—	—	—	—	—	—	—	—	—	Bachelor of Technology.
—	—	—	—	—	—	—	—	—	—	VETERINARY.
—	—	—	—	—	—	—	—	—	—	Veterinary Degree.
—	—	68	—	68	—	—	—	—	—	AGRICULTURE.
—	—	371	—	329	—	24	—	23	—	Master of Agriculture.
—	—	759	1	405	—	—	—	—	—	Bachelor of Agriculture.
27	—	—	—	—	—	—	—	—	—	Licentiate of Agriculture.
—	—	2,358	2	1,370	1	—	—	—	—	Veterinary Examination.
—	—	—	—	—	—	—	—	—	—	Intermediate or Diploma in Commerce.
16,164	2,344	37,453	4,077	22,314	1,796	4,081	696	2,113	451	SCHOOLS FOR GENERAL EDUCATION.
27	—	—	—	—	—	—	—	—	—	Matriculation.
118	104	220	100	172	89	47	34	32	27	School Final or Leaving Certificate.
44	95	230	171	164	130	37	27	29	22	Cambridge School Certificate Examination.
—	—	—	—	—	—	—	—	—	—	Cambridge Junior Examination.
—	—	—	—	—	—	—	—	—	—	Cambridge Preliminary Examination.

## No. 67.—Examination Results

1947

Nature of Examination.	Bihar.				Orissa.				Central Provinces	
	No. Appeared.		No. Passed.		No. Appeared.		No. Passed.		No. Appeared.	
	Men.	Women.	Men.	Women.	Men.	Women.	Men.	Women.	Men.	Women.
<b>PROFESSIONAL COLLEGES—<i>contd.</i></b>										
<b>EDUCATION.</b>										
M. Ed. . . . .	2	—	2	—	—	—	—	—	—	—
B.E., B.T. and L.T. . . . .	—	—	—	—	18	4	18	4	179	46
Licence, Diploma of Certificate in Teaching.	86	7	83	7	—	—	—	—	181	79
<b>TECHNOLOGY.</b>										
Master of Technology . . . . .	—	—	—	—	—	—	—	—	—	—
Bachelor of Technology . . . . .	—	—	—	—	—	—	—	—	26	—
<b>VETERINARY.</b>										
Veterinary Degree . . . . .	—	—	—	—	—	—	—	—	—	—
<b>AGRICULTURE.</b>										
Master of Agriculture . . . . .	—	—	—	—	—	—	—	—	—	—
Bachelor of Agriculture . . . . .	—	—	—	—	—	—	—	—	42	—
Licentiate of Agriculture . . . . .	—	—	—	—	—	—	—	—	73*	—
Veterinary Examination . . . . .	42	—	31	—	—	—	—	—	—	—
Intermediate or Diploma in Commerce	1,086	—	296	—	41	—	24	—	213	—
<b>SCHOOLS FOR GENERAL EDUCATION.</b>										
Matriculation . . . . .	28,318	516	14,088	392	5,413	204	3,158	137	6,722	1,182
School Final or Leaving Certificate . . . . .	—	—	—	—	—	—	—	—	—	—
Cambridge School Certificate Examination.	58	16	28	9	7	5	2	5	75	71
Cambridge Junior Examination . . . . .	43	14	32	8	2	3	—	3	84	73
Cambridge Preliminary Examination . . . . .	—	—	—	—	—	—	—	—	—	—

\* Figures relate to Intermediate in Agriculture.

CATION.

By Provinces, during

48—contd.

and Berar.		Assam.				Ajmer-Merwara.				Nature of Examination.
No. Passed.		No. Appeared.		No. Passed.		No. Appeared.		No. Passed.		
Men.	Women.	Men.	Women.	Men.	Women.	Men.	Women.	Men.	Women.	
—	—	—	—	—	—	—	—	—	—	PROFESSIONAL COLLEGES—contd.
171	44	30	7	20	7	57	9	57	9	EDUCATION.
143	74	—	—	—	—	—	—	—	—	M. Ed.
—	—	—	—	—	—	—	—	—	—	B.E., B.T. and L.T.
19	—	—	—	—	—	—	—	—	—	Licence, Diploma of Certificate in Teaching.
—	—	—	—	—	—	—	—	—	—	TECHNOLOGY.
38	—	—	—	—	—	—	—	—	—	Master of Technology.
35*	—	—	—	—	—	—	—	—	—	Bachelor of Technology.
—	—	—	—	—	—	—	—	—	—	VETERINARY.
124	—	—	—	—	—	48	—	39	—	Veterinary Degree.
—	—	—	—	—	—	—	—	—	—	AGRICULTURE.
2,869	629	4,024	530	2,187	303	712	76	467	57	Master of Agriculture
—	—	—	—	—	—	—	—	—	—	Bachelor of Agriculture.
43	49	11	3	11	3	30	13	26	13	Licentiate of Agriculture.
54	46	12	7	12	3	37	19	34	18	Veterinary Examination.
—	—	—	—	—	—	—	—	—	—	Intermediate or Diploma in Commerce.
—	—	—	—	—	—	—	—	—	—	SCHOOLS FOR GENERAL EDUCATION.
—	—	—	—	—	—	—	—	—	—	Matriculation.
—	—	—	—	—	—	—	—	—	—	School Final or Leaving Certificate.
—	—	—	—	—	—	—	—	—	—	Cambridge School Certificate Examination.
—	—	—	—	—	—	—	—	—	—	Cambridge Junior Examination.
—	—	—	—	—	—	—	—	—	—	Cambridge Preliminary Examination.

\*Figures relate to Intermediate in Agriculture



CATION.

By Provinces, during

48—concl'd.

Andaman and Nicobar Islands.				Panth Piploda.				Nature of Examination.
No. Appeared.		No. Passed.		No. Appeared.		No. Passed.		
Men.	Women.	Men.	Women.	Men.	Women.	Men.	Women.	
—	—	—	—	—	—	—	—	PROFESSIONAL COLLEGES— <i>contd.</i>
—	—	—	—	—	—	—	—	EDUCATION.
—	—	—	—	—	—	—	—	M. Ed.
—	—	—	—	—	—	—	—	B.E., B.T. and L.T.
—	—	—	—	—	—	—	—	Licence,, Diploma of Certificate in Teaching.
—	—	—	—	—	—	—	—	TECHNOLOGY.
—	—	—	—	—	—	—	—	Master of Technology.
—	—	—	—	—	—	—	—	Bachelor of Technology.
—	—	—	—	—	—	—	—	VETERINARY.
—	—	—	—	—	—	—	—	Veterinary Degree.
—	—	—	—	—	—	—	—	AGRICULTURE.
—	—	—	—	—	—	—	—	Master of Agriculture.
—	—	—	—	—	—	—	—	Bachelor of Agriculture.
—	—	—	—	—	—	—	—	Licentiate of Agriculture.
—	—	—	—	—	—	—	—	Veterinary Examination.
—	—	—	—	—	—	—	—	Intermediate or Diploma in Commerce.
—	—	—	—	—	—	—	—	SCHOOLS FOR GENERAL EDUCATION.
15	3	10	3	—	—	—	—	Matriculation.
—	—	—	—	—	—	—	—	School Final of Leaving Certificate.
—	—	—	—	—	—	—	—	Cambridge School Certificate Examination.
—	—	—	—	—	—	—	—	Cambridge Junior Examination.
—	—	—	—	—	—	—	—	Cambridge Preliminary Examination.

## PRINTING PRESSES AND PUBLICATIONS.

No. 68.—Number of Printing Presses at Work and Number of Newspapers, Periodicals, and Books Published.

Province.		Printing Presses.	Newspapers and Periodicals.	Books.	
				In English or other European Languages.	In Indian Languages (Vernacular and Classical) or in more than one Language.
Madras . . . . .	1948-49	2,004	997(c)	510	1,800
	1947-48	850	939	434	704
Bombay . . . . .	1948-49	1,644	1,038	416	1,597
	1947-48	1,313	909	460	1,376
West Bengal . . . . .	1948-49	2,254	1,608	567	1,397
	1947-48	1,539	1,197	648	1,288
United Provinces	1948-49	923	669	75	841
	1947-48	1,042	701	82	869
East Punjab . . . . .	1948-49	306	144	18	62
	1947-48	306	(a)14	—	(a)10
Bihar . . . . .	1948-49	327	108	15	125
	1947-48	323	88	25	124
Orissa . . . . .	1948-49	..	..	..	..
	1947-48	..	..	..	..
Central Provinces and Berar(d)	1948-49	256	150	15	102
	1947-48	234	119	9	76
Assam . . . . .	1948-49	..	..	..	..
	1947-48	..	..	..	..
Ajmer-Merwara . . . . .	1948-49	..	..	..	..
	1947-48	..	..	..	..
Coorg . . . . .	1948-49	6	4	2	2
	1947-48	6	3	—	1
Delhi . . . . .	1948-49	655	376	87	327
	1947-48	505	(b)144	46	283
TOTAL	1948-49	8,375	5,094	1,705	6,253
	1947-48	6,118	4,114	1,704	4,731
	1946-47	6,640	3,339	1,627	6,455
	1945-46	6,712	3,290	2,031	6,448
	1944-45	6,025	3,585	2,117	6,184
	1943-44	5,846	3,584	1,728	5,072
	1942-43	7,873	4,311	1,635	6,627
	1941-42	8,218	4,397	2,278	9,944
	1940-41	8,758	5,489	1,284	14,117
	1939-40	8,548	5,985	3,442	14,820

Source:—Statements furnished by Provincial Authorities.

Note :—Figures prior to 1946-47 relate to undivided India.

(a) Figures relates to the last quarter of 1947.

(b) This figure is in respect of newspapers and periodicals as they stood on 31st December 1947, excluding those that were in publication during the years 1946 and 1947 but ceased publication in September 1947 due to Political disturbances.

(c) Relates to the half-year ended June 1949.

(d) Relates to Calendar year only.



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**NUMBER OF JUDICIAL DIVISIONS AND NUMBER OF OFFICERS  
EXERCISING APPELLATE OR ORIGINAL JURISDICTION IN  
INDIAN PROVINCES.**

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## No. 69.—Number of Judicial Divisions, and number of Officers exercising

Province.	Judges of Chief Court of Province.	Number of Districts.	Civil.			
			District Judges. ‡	Other Judges.		
				Stipendiary.	Honorary.	
Madras . . . . . Territory subject to the High Court . . . . .	13	25	30	262	7,391	
Bombay . . . . . Territory subject to the High Court . . . . .	11	19	40	196	—	
W. Bengal . . . . .	Territory subject to the High Court . . . . .	16	10	20	121	—
	Territory not subject to the High Court . . . . .	..	..	..	..	..
United Provinces . . . . .	Territory subject to the High Court . . . . .	20	49	33	179	15
	Territory subject to the Chief Court of Oudh. . . . .	—	—	—	—	—
	Territory not subject to the High Court or the Chief Court. . . . .	..	..	..	..	..
E. Punjab . . . . . Territory subject to the High Court . . . . .	6	13	17	48	—	
Bihar . . . . .	Territory subject to the High Court . . . . .	11	13	30	192	126
	Territory not subject to the High Court . . . . .	..	..	..	..	..
Orissa . . . . .	Territory subject to the Patna High Court . . . . .	4	8	10	79	—
	Territory not subject to the High Court . . . . .	..	..	..	..	..
Central Provinces and Berar. . . . . Territory subject to the High Court . . . . .	7	11	11	202	—	
Assam . . . . .	Territory subject to the Calcutta High Court. . . . .	4	14	14	12	—
	Territory not subject to the High Court . . . . .	..	..	..	..	..
Ajmer-Merwara . . . . . Territory subject to the Judicial Commissioner. . . . .	1	1	1	17	..	

Note:—In the Judicial Sector figures in respect of Panth Piploda, Bhopal, Bilaspur, Tripura and Travancore-Cochin have been given only with effect from 1947.

† Includes High Courts and Judicial & additional Judicial Commissioners.

‡ Includes additional & Chief Judges of Small Causes Courts, Joint Judges & Assistant Judges in Bombay & Commissioner in Coorg

**CIAL**

**Appellate or Original Jurisdiction, in Indian Provinces.**

Criminal.					Other Magistrates.	
Number of Sessions Divisions.	Number of Districts.	Sessions Judges.	Other Judges.	District Magistrates.	Other Magistrates.	
					Stipendiary.	Honorary.
28	24	32	59	41	707	3,295
20	22	34	5	36	752	40
11	11	19	18	19	184	128
..	..	..	..	..	..	..
28	49	71	62	63	848	207
..	..	..	..	..	..	..
..	..	..	..	..	..	..
9	13	15	27	30	205	—
13	16	30	35	15	400	68
..	..	..	..	..	..	..
8	17	11	5	21	—	—
..	..	..	..	..	..	..
11	22	40	91	22	470	1
14	20	14	3	22	193	6
..	..	..	..	..	..	..
1	1	1	—	1	16	37

Source :—Returns furnished by the Provincial Authorities.

## No. 69.—Number of Judicial Divisions, and number of Officers exercising

Province.	Year.	Civil.				
		Judges of Chief Court† of Province.	Number of Districts.	District Judges.‡	Other Judges.	
					Stipendiary.	Honorary.
Coorg (a) . . . Territory subject to the Judicial Commissioner.		1	1	1	2	—
Delhi . . . . .		—	1	3	9	—
Panth Piploda . . . . .		1	1	—	1	—
Bilaspur . . . . .		..	..	..	..	..
Tripura, . . . . .		3	—	—	—	—
Bhopal . . . . .		4	3	2	16	—
	1948	100	167	210	1,317	7,532
	1947	103	148	185	1,262	9,786
Territory subject to High or Chief Courts . . . . .	1946	112	142	186	1,267	10,133
	1945	105	175	241	1,395	10,266
	w 1944	103	168	227	1,338	11,610
	x 1943	86	153	185	1,219	11,225
	y 1942	83	157	175	1,262	13,457
	z 1941	82	156	174	1,240	13,585
	1940	92	173	207	1,413	13,590
Total	1948	2	2	2	19	—
	1947	2	2	2	24	7
Territory subject to Judicial Commissioners . . . . .	1946	2	2	17	17	7
	1945	4	19	8	42	7
	w 1944	3	13	3	22	7
	x 1943	3	13	4	11	14
	y 1942	4	18	7	26	—
	z 1941	5	18	7	26	—
	1940	7	19	9	37	14
Total	1948	..	..	..	..	..
	1947	—	6	6	14	3
Territory not Subject to High(or chief) Court or Judicial Commissioners . . . . .	1946	1	9	9	23	3
	1945	4	13	14	24	1
	w 1944	4	14	17	69	2
	x 1943	4	14	16	64	1
	y 1942	6	14	13	65	1
	z 1941	6	14	13	68	1
	1940	5	14	14	71	1

NOTE:—Figures prior to 1947 relate undivided India.

(a) From 1st April 1948, the Court of Judicial Commissioner was abolished and High Court Constituted at Madras as High Court of Coorg.

† Includes High Courts and Judicial & Addl. Judicial Commissioners.

‡ Includes Addl. & Chief Judges of Small Causes Courts, Joint Judges & Assistant Judges in Bombay and Commissioner in Coorg.

(W) Excludes Orissa, scheduled districts of Angul & Khondmals, & N.W.F.P.

(X) Excludes Bombay, scheduled districts of Angul & Khondmals, Orissa & N.W.F.P.

(Y) Excludes Bombay, scheduled districts of Angul & Khondmals, Ajmer & Merwara.

(Z) Excludes Bombay, Ajmer & Merwara.

CIAL

Appellate or Original Jurisdiction in Indian Provinces—*contd.*

Criminal.					Other Magistrates.	
Number of Sessions Divisions.	Number of Districts.	Sessions Judges.	Other Judges.	District Magistrates.	Stipendiary.	Honorary.
1	1	1	—	1	5	7
1	1	1	2	2	20	9
1	1	1	1	1	1	—
—	—	—	—	—	—	—
1	—	1	—	—	15	—
3	3	2	—	3	15	12
148	199	271	308	275	3,710	3,829
128	175	223	242	259	3,562	5,383
144	193	276	304	295	4,047	5,397
147	191	281	334	308	3,991	8,376
145	191	275	327	315	3,379	6,301
127	171	200	371	270	3,138	6,588
129	176	192	319	263	3,287	6,569
127	175	193	307	245	3,063	8,214
145	195	223	296	280	3,519	7,848
2	2	2	—	2	21	44
2	2	2	—	2	20	46
2	2	3	—	3	20	44
8	19	8	37	66	179	43
5	13	3	—	9	81	43
6	13	4	—	9	79	32
7	18	7	35	13	115	9
7	18	7	30	13	146	9
9	19	9	33	15	162	23
..	..	..	..	..	..	..
1	6	5	4	5	18	4
1	9	7	4	7	25	4
—	11	7	5	11	56	13
3	13	8	5	12	63	16
3	3	7	4	14	59	16
3	13	8	4	13	59	17
3	13	8	6	12	60	15
4	14	8	11	12	68	9

## CIVIL AND CRIMINAL JUSTICE.

## No. 70.—Number of Cases Decided in the Courts.

Province.	NUMBER OF CASES DECIDED.							
	Civil.				Criminal.			
	Original.		Appellate.		Original.		Appellate.	
	Regular.	Miscellaneous.	Regular.	Miscellaneous.	Regular.	Miscellaneous.	Regular.	Miscellaneous.
Madras . . . . .	243,949	724,574	13,982	4,882	820,840	12,690	11,334	2,417*
Bombay . . . . .	81,839	**63,823	7,203	1,042	533,984	1,324	4,088	1,593*
W. Bengal . . . . .	157,416	26,351	5,332	3,568	267,884	5,209	2,753	2,742
United Provinces . . . . .	148,436	46,343	25,611	2,777	269,489	24,511	15,642	8,386
East Punjab . . . . .	32,201	17,308	5,368	1,562	104,633	8,273	8,299	378
Bihar . . . . .	126,731	20,820	8,491	1,592	90,232	5,959	5,493	3,675
Orissa . . . . .	17,990	3,490	1,367	311	37,498	1,881	1,514	538
Central Provinces and Berar . . . . .	60,902	11,288	5,266	5,595	91,599	13,317	5,651	2,047
Assam . . . . .	11,114	2,967	350	160	24,144	1,827	771	222
Ajmer-Merwara . . . . .	5,658	503	61	31	1,986	17,042	240	7,114

Source : Returns furnished by the Provincial Authorities.

\*These are cases of revision under the Code of Criminal Procedures.

\*\* Includes all applications for executions of decrees, insolvency applications and other miscellaneous cases.

**CIVIL AND CRIMINAL JUSTICE.**

**No. 70.—Number of Cases Decided in the Courts—*contd.***

Province.	NUMBER OF CASES DECIDED.								
	Civil.				Criminal.				
	Original.		Appellate.		Original.		Appellate.		
	Regular.	Miscellaneous.	Regular.	Miscellaneous.	Regular.	Miscellaneous.	Regular.	Miscellaneous.	
Coorg . . . . .	1,088	277	14	4	1,611	164	12	..	
Delhi . . . . .	7,267	1,834	324	336	18,994	16,426	1,393	240	
Panth Piploda . . . . .	—	—	1	—	42	—	—	—	
Bhopal . . . . .	2,434	937	250	131	6,092	—	374	187	
Bilaspur . . . . .	..	..	..	..	..	..	..	..	
Tripura . . . . .	866	217	6	—	2,472	537	8	5	
	1948	897,891	920,732	73,626	21,991	2,271,500	109,160	57,572	29,544
	1947	1,018,433	949,185	75,126	15,104	1,799,390	82,095	49,414	22,139
	1946	1,240,666	989,916	86,303	15,253	1,925,129	86,871	68,122	21,138
	1945	(a) 1,373,655	(a) 1,152,522	(a) 88,912	(a) 17,279	2,155,408	103,075	72,328	22,033
	*1944	(a) 1,377,533	(a) 1,069,894	(a) 78,216	(a) 14,105	1,557,348	102,567	70,149	21,052
	*1943	(a) 1,524,261	(a) 1,166,501	(a) 73,579	(a) 15,150	1,473,642	85,133	65,366	18,220
	†1942	(a) 1,497,865	(a) 1,276,316	(a) 72,785	(a) 16,431	1,519,296	92,793	58,779	19,180
	††1941	(a) 1,773,658	(a) 1,302,744	(a) 66,776	(a) 17,379	1,733,084	99,521	76,586	22,299
	1940	1,889,764	1,434,704	72,694	18,209	2,080,683	109,316	82,866	22,799
	1939	1,975,444	1,441,707	68,616	18,424	1,977,301	114,702	76,362	21,036
<b>TOTAL</b>									

NOTE.—Figures prior to 1947 relate to undivided India.

(a) Excludes figures for Coorg.

\* Excludes information relating to Bombay, Orissa and N. W. F. P.

† Excludes information relating to Bombay, Ajmer-Merwara and Scheduled districts of Angul and Khondmals.

†† Excludes information relating to Bombay and Ajmer-Merwara.

## CIVIL

## No. 71.—Number and Description

Province.	Suits under the Rent Law.					TOTAL.	
	Suits for Money or Movable Property.	Arrears of Rent with or without ejectment.	Enhancement or Abatement of rent.	For Ejectment or Recovery of Possession alone.	All other Suits under the Rent Law.		
Madras . . . . .	182,480	6	—	—	—	6	
Bombay . . . . .	45,398	—	—	—	—	—	
W. Bengal . . . . .	36,570	90,979	29	32	213	91,253	
United Provinces . . . . .	72,512	—	—	—	—	—	
East Punjab . . . . .	11,809	—	—	—	—	—	
Bihar . . . . .	21,910	91,459	1	14	17	91,491	
Orissa . . . . .	11,862	245	—	8	—	253	
Central Provinces and Berar . . . . .	33,680	9,302	—	—	26	9,328	
Assam . . . . .	5,672	3,111	—	88	87	3,286	
Ajmer-Merwara . . . . .	5,171	274	—	—	—	274	
Coorg . . . . .	903	2	—	48	—	50	
Delhi . . . . .	5,658	1,806	103	397	64	2,370	
Panth Piploda . . . . .	16	—	—	—	—	—	
Bhopal . . . . .	1,993	—	—	—	—	—	
Bilaspur . . . . .	..	..	..	..	..	..	
Tripura . . . . .	280	152	2	34	18	206	
	1948	435,914	197,336	135	621	425	198,517
	1947	400,042	399,124	618	12,912	468	413,122
	1946	405,311	474,140	23	2,660	320	477,143
	1945	456,081	507,470	46	3,369	7,270	518,155
TOTAL .	1944	416,458	576,610	44	4,425	17,573	598,652
	†1943	496,490	753,546	81	4,553	6,949	765,129
	*1942	618,119	476,267	61	2,422	17,791	496,541
	**1941	752,172	652,342	99	5,608	6,941	664,900
	1940	928,009	633,631	183	2,316	8,361	644,491
	1939	1,011,210	624,032	469	1,557	8,339	634,397

NOTE —(i) Figures in this table are exclusive of those tried in the Revenue Courts.

(ii) Figures prior to 1947 relate to undivided India.

† Excludes information relating to Bombay, Orissa and N. W. F. P.

\* Excludes information relating to Bombay, Ajmer-Merwara and Scheduled districts of Angul and Khondamals.

\*\* Excludes information relating to Bombay and Ajmer-Merwara.



**JUSTICE**

**of Civil Suits Instituted.**

Title and other Suit.					GRAND TOTAL.	Province.
Suits for Immovable Property.	Suits for Specific Relief.	Mortgage Suits.	Other Suits not falling under any of the preceding heads.	TOTAL.		
26,577	4,034	8,372	2,863	41,846	224,332	Madras .
14,486	2,284	2,491	13,098	32,359	80,753	Bombay.
14,412	861	2,505	10,040	27,818	155,641	W. Bengal.
23,840	7,543	2,558	8,088	42,029	114,541	United Provinces.
3,698	2,686	627	3,764	10,775	22,584	East Punjab.
9,432	358	1,148	3,025	13,963	127,364	Bihar.
3,087	167	778	916	4,948	17,063	Orissa.
8,007	1,438	585	3,993	14,023	57,031	Central Provinces and Berar.
1,806	145	213	439	2,603	11,561	Assam.
125	3	.. .	279	407	5,852	Ajmer-Merwara.
46	—	11	7	64	1,017	Coorg.
1,231	717	9	—	1,136	3,093	Delhi.
—	—	—	—	—	16	Panth Piploda.
285	—	—	2,287	2,572	4,565	Bhopal.
..	..	..	..	..	..	Bilaspur.
224	110	39	310	683	1,169	Tripura.
107,256	20,346	19,336	49,109	195,226	826,582	1948.
120,525	18,215	23,724	55,538	217,186	1,028,346	1947.
134,992	25,594	32,589	72,158	265,333	1,147,787	1946
135,861	25,489	42,029	83,703	287,082	(c) 1,263,529	1945
119,660	23,347	41,969	81,010	265,986	1,281,097	1944
105,665	20,934	50,884	71,697	249,180	1,510,799	1943†
81,268	15,515	51,062	46,881	195,326	1,309,986	1942*
88,020	18,466	58,973	45,975	211,434	1,628,596	1941**
97,918	21,739	61,333	51,411	232,401	1,807,596	1940
90,603	20,076	63,434	44,552	218,665	1,866,532	1939
						TOTAL.

Source : Returns furnished by the Provincial Authorities.

## CIVIL

## No. 72.—Number and Value

Province.	Number of Suits instituted.					
	Value not exceeding Rs. 10.	Value Rs. 10 to Rs. 50.	Value Rs. 50 to Rs. 100.	Value Rs. 100 to Rs. 500.	Value Rs. 500 to Rs. 1,000.	
Madras . . . . .	11,231	52,526	41,398	85,058	15,661	
Bombay . . . . .	3,047	9,425	11,383	30,208	7,904	
W. Bengal . . . . .	29,459	55,234	23,074	29,581	5,212	
United Provinces . . . . .	1,961	19,069	24,870	48,991	10,161	
East Punjab . . . . .	1,729	2,507	3,827	9,107	2,713	
Bihar . . . . .	20,586	37,601	19,042	34,775	7,715	
Orissa . . . . .	704	4,007	3,651	6,525	1,075	
Central Provinces and Berar . . . . .	3,371	14,524	11,151	21,036	3,656	
Assam . . . . .	452	2,726	2,128	4,244	956	
Ajmer-Merwara . . . . .	105	1,399	1,183	2,655	224	
Coorg . . . . .	6	517	154	267	50	
Delhi . . . . .	76	312	761	4,008	1,568	
Panth Piploda . . . . .	1	3	4	8	..	
Bhopal . . . . .	—	—	1,238	958	144	
Bilaspur . . . . .	..	..	..	..	..	
Tripura . . . . .	128	196	198	211	56	
	1948	72,856	2,00,046	1,44,062	2,77,630	57,095
	1947	1,31,765	3,25,752	1,75,930	2,81,688	53,441
	1946	1,59,207	3,87,259	1,36,392	2,26,752	54,940
	1945	1,92,780	4,46,043	2,12,706	2,91,997	55,666
<b>TOTAL</b>	*1944	1,95,762	4,89,827	2,21,357	2,71,612	52,696
	†1943	2,46,577	6,07,139	2,62,189	3,01,873	48,099
	**1942	2,13,478	5,45,367	2,24,687	2,51,513	36,661
	††1941	2,87,064	6,96,795	2,69,987	2,97,460	39,826
	1940	3,05,107	7,50,570	3,03,689	3,43,231	49,041
	1939	3,01,410	7,69,845	3,19,349	3,75,249	49,990

NOTE :—Figures prior to 1947 relate to undivided India.  
 \*Excludes information relating to Bombay, Orissa and N. W. F. P.  
 †Excludes information relating to Bombay, Orissa and N. W. F. P.  
 \*\*Excludes information relating to Bombay, Ajmer-Merwara and Scheduled districts of Angul and Khondamals.  
 ††Excludes information relating to Bombay and Ajmer-Merwara.

**JUSTICE.**

**of Civil Suits Instituted.**

Value Rs. 1,000 to Rs. 5,000.	Value above Rs. 5,000.	Number of Suits the value of which cannot be estimated in money.	Total Number of Suits instituted.	Total Value of Suits.	Province.
				Rs.	
14,638	3,456	364	224,332	12,46,18,154	Madras.
7,485	1,838	6,467	77,757	5,57,08,727	Bombay.
6,505	2,884	3,684	155,641	12,85,91,893	W. Bengal.
7,607	1,785	97	114,541	9,64,04,275	United Provinces.
1,912	678	111	22,584	3,20,99,295	East Punjab.
6,097	1,506	42	127,364	7,88,43,570	Bihar..
912	180	9	17,063	78,32,728	Orissa.
2,686	606	1	57,031	2,77,00,668	Central Provinces and Berar.
826	198	31	11,561	60,81,774	Assam..
212	74	—	5,852	25,58,544	Ajmer-Merwara.
21	2	—	1,017	1,59,936	Coorg.
1,407	611	8	8,751	2,55,92,162	Delhi.
—	—	—	16	1,892	Panth Piploda.
89	41	102	2,572	11,88,730	Bhopai.
..	..	..	..	..	Bilaspur.
70	8	240	1,107	2,87,995	Tripura.
50,467	13,867	11,156	8,27,189	58,76,70,343	1948
44,899	12,424	7,634	10,26,571	52,55,08,675	1947
44,087	11,089	7,061	11,47,787	77,78,90,921	1946
42,921	11,006	8,699	12,61,818	49,87,46,141	1945
38,007	9,318	2,317	12,81,196	42,97,12,959	1944*
34,435	8,152	2,309	15,10,773	42,63,69,526	1943†
26,885	5,687	2,037	13,06,315	31,28,48,649	1942**
29,320	6,305	1,839	16,28,596	35,62,08,772	1941††
34,916	7,127	6,220	18,04,901	44,32,22,757	1940
34,499	7,196	6,734	18,64,272	39,62,45,436	1939
					TOTAL,

Source :—Returns furnished by the Provincial Authorities.

## CIVIL

## No. 73.—General Results of Trial of Civil and Revenue Cases

Province.	Number of Suits before the Courts.				Number of suits disposed		
	Pending at the beginning of the year.	Instituted during the year.	Revived during the year.	Total.	Without trial.	Without contest.	
Madras . . . . .	79,434	200,488	10,444	290,366	34,823	121,186	
Bombay . . . . .	67,717	80,753	3,892	152,362	15,001	42,092	
West Bengal . . . . .	72,791	155,641	9,147	237,579	33,317	107,482	
United Provinces . . . . .	64,380	114,541	45,647	224,568	26,865	51,303	
East Punjab . . . . .	21,226	22,584	1,005	44,815	5,659	7,993	
Bihar . . . . .	67,163	127,364	28,975	223,502	31,248	70,637	
Orissa . . . . .	11,636	17,063	5,093	33,792	5,551	8,576	
Central Provinces and Berar . . . . .	23,262	57,031	10,369	90,662	11,694	27,427	
Assam . . . . .	5,617	11,561	473	18,475	2,684	6,912	
Ajmer-Merwara . . . . .	—	—	—	9,315	505	3,895	
Coorg (a) . . . . .	572	1,016	1	1,589	244	563	
Delhi . . . . .	4,566	8,751	191	13,453	1,356	1,891	
Panth Piploda . . . . .	11	16	—	27	—	—	
Bhopal . . . . .	553	2,572	54	3,179	1,188	364	
Bilaspur . . . . .	..	..	..	..	..	..	
Tripura . . . . .	991	1,065	28	2,084	328	406	
	1948	419,919	800,446	115,319	1,345,768	170,463	450,727
	1947	642,031	1,002,906	106,765	1,760,316	191,228	566,973
	1946	577,674	1,134,179	105,026	1,816,779	224,538	736,638
	1945	616,955	1,238,268	95,099	1,950,322(b)	253,523	807,788
TOTAL . . . . .	*1944	543,092	1,244,476	91,844	1,879,412(b)	247,024	848,920
	†1943	457,446	1,459,888	102,825	2,020,159(b)	244,796	979,881
	**1942	543,395	1,230,168	88,817	1,862,380(b)	218,857	890,684
	††1941	330,539	1,498,094	110,880	1,939,513(b)	321,413	939,161
	1940	584,800	1,648,409	102,368	2,335,577(b)	247,840	1,125,109
	1939	571,938	1,709,719	112,746	2,394,403(b)	238,262	1,186,174

NOTE :—Figures prior to 1947 relate to undivided India.

\* Excludes information relating to Bombay, Orissa and N.W.F.P.

† Excludes information relating to Bombay, Orissa and N.W.F.P.

\*\* Excludes information relating to Bombay, Ajmer-Merwara and Scheduled districts of Angul and Khondmals.

†† Excludes information relating to Bombay and Ajmer-Merwara.

(a) 19 Suits transferred.

(b) Includes cases withdrawn from Courts, jurisdiction.

(c) No Separate accounts kept.

(d) Information not available.

**JUSTICE.**

**in Courts of Original Jurisdiction—Civil Suits.**

of (excluding transfers).		On reference to arbitration.	Pending at the close of each year	Pending for more than a year.	Average duration of suits.		Province.
With contest.					Average duration in days of contested suits.	Average duration in days of uncontested suits.	
Judgment for plaintiff.	Judgment for defendant.						
30,963	9,949	164	88,704	19,808	(d)	(d)	Madras.
14,894	5,241	353	70,556	20,109	(d)	(d)	Bombay.
11,806	4,703	108	74,681	28,816	(d)	(d)	West Bengal.
23,299	9,641	906	76,132	11,596	(d)	(d)	United Provinces.
6,724	4,352	344	12,614	2,677	(d)	(d)	East Punjab.
20,628	3,871	347	71,108	6,838	(d)	(d)	Bihar.
2,595	1,244	24	12,076	3,038	(d)	(d)	Orissa.
11,532	3,045	51	29,760	2,535	(d)	(d)	Central Provinces and Berar.
1,038	389	91	6,408	854	(d)	(d)	Assam.
601	229	14	3,657	2,019	(d)	(d)	Ajmer-Merwara.
241	40	—	482	91	(d)	(d)	Coorg. (a)
1,364	724	122	6,186	601	(d)	(d)	Delhi.
..	..	..	..	..	(d)	(d)	Panth Piploda.
(c)882	..	—	691	157	(d)	(d)	Bhopal.
..	..	..	..	..	..	..	Bilaspur.
220	63	—	849	521	—	—	Tripura.
126,787	43,491	2,524	453,904	99,660	(d)	(d)	1948
124,117	44,804	2 753	741,330	208,335	(d)	(d)	1947
144,906	51,471	3,029	583,051	186,755	(d)	(d)	1946
157,373	54,964	3,900	624,066	190,881	(d)	(d)	1945
140,140	42,805	3,606	537,470	160,912	(d)	(d)	1944*
137,664	38,831	4,170	562,878	142,725	(d)	(d)	1943†
165,037	40,799	4,670	476,525	147,130	(d)	(d)	1942**
181,466	43,270	5,449	543,394	136,767	(d)	(d)	1941††
227,801	49,291	6,628	607,255	127,344	(d)	(d)	1940
243,591	51,811	7,614	585,258	97,610	(d)	(d)	1939
							TOTAL.

Source :—Returns furnished by the Provincial Authorities.

## No. 74.—General Results of Trial of Civil and Revenue Cases

Province.	Number of Cases before the Courts.				Number of Cases disposed	
	Pending at the beginning of the year.	Instituted during the year.	Revived during the year.	Total.	Without trial.	Without contest.
Madras . . . . .	56,432	523,098	2,542	582,072	349,442	121,681
Bombay . . . . .	6,473	13,839	1,351	21,663	8,727	3,250
West Bengal . . . . .	9,271	26,995	562	36,828	6,918	12,953
United Provinces . . . . .	14,031	45,149	2,910	62,090	10,226	13,804
East Punjab . . . . .	4,899	17,039	19	21,956	2,390	2,694
Bihar . . . . .	6,200	21,037	787	28,024	7,347	7,280
Orissa . . . . .	1,085	3,500	242	4,827	1,080	1,232
Central Provinces and Berar . . . . .	3,625	11,820	395	15,810	5,776	2,508
Assam . . . . .	756	2,881	17	3,790	960	874
Ajmer-Merwara . . . . .	194	610	—	804	63	118
Coorg (b) . . . . .	68	300	—	368	105	110
Delhi . . . . .	464	2,305	5	2,774	203	468
Panth Piploda . . . . .	..	..	..	..	..	..
Bhopal . . . . .	151	930	—	1,081	—	—
Bilaspur . . . . .	..	..	..	..	..	..
Tripura . . . . .	288	266	10	504	104	118
	1948	669,768	8,810	782,591	388,341	167,090
	1947	651,914	8,395	787,012	364,338	174,580
	1946	693,838	8,582	821,440	376,685	195,372
	1945	758,873	11,278	912,581	415,177	224,626
	*1944	(i)138,944	789,069	10,538 (c)(d)(e)(f) 929,411	430,794	228,535
	†1943	(i)142,360	832,506	10,883 (c)(d)(e)(f) 985,749	453,513	243,344
	**1942	167,480	893,961	11,494 (c)(d)(e)(f) 1,072,935	473,164	271,127
	††1941	148,315	933,184	12,865 (c)(d)(e)(f) 1,094,364	459,319	279,840
	1940	156,794	917,079	10,410 (c)(d)(e)(f) 1,084,283	456,292	287,874
	1939	167,152	916,453	10,781 (c)(d)(e)(f) 1,094,386	455,909	287,193
TOTAL . . . . .						

NOTE :—Figures prior to 1947 relate to undivided India.

\* Excludes Information relating to Bombay, Orissa and N.-W.F.P.

† Excludes Information relating to Bombay, Orissa and N.-W.F.P.

\*\* Excludes Information relating to Bombay, Ajmer-Merwara and Schedule districts of Angul and Khondmals.

†† Excludes Information relating to Bombay, and Ajmer-Merwara.

‡ 61 Suits transferred.

(a) Information not available.

(b) 31 cases transferred.

(c) Includes cases withdrawn from courts' jurisdiction.

(d) Includes contested applications for probate or letters of Administration transferred to head "Suits".

(e) Excludes cases disposed of by Superior Courts.

(f) Includes cases transferred to Head "Suits".

(i) Excludes Ajmer-Merwara.

(j) No separate accounts kept.

**JUSTICE.**

**in Courts of Original Jurisdiction—Miscellaneous Cases.**

of (excluding transfers.)		On the close of reference to arbitration.	Pending at the close of each year.	Pending off for more than a year.	Average duration of suits.		Province.
With contest.					Average duration in days of contested suits.	Average duration in days of uncontested suits.	
Judgment for plaintiff.	Judgment for defendant.						
31,968	19,551	15	57,776	5,164	(a)	(a)	Madras.
4,028	1,582	4	8,983	1,976	(a)	(a)	Bombay.
3,383	3,097	..	10,172	1,118	(a)	(a)	West Bengal.
13,494	6,385	18	15,747	1,754	(a)	(a)	United Provinces.
5,914	2,958	33	4,648	115	(a)	(a)	East Punjab.
3,212	2,975	6	†6,587	310	(a)	(a)	Bihar.
688	487	3	1,167	101	(a)	(a)	Orissa.
1,655	1,010	4	4,522	273	(a)	(a)	Central Provinces and Berar.
550	426	28	844	55	(a)	(a)	Assam.
132	69	21	301	—	(a)	(a)	Ajmer-Merwara.
49	13	—	60	1	(a)	(a)	Coorg. (b)
824	339	..	940	47	(a)	(a)	Delhi.
..	..	..	..	..	..	..	Pantli Piploda.
(j)937	—	—	144	—	(a)	(a)	Bhopal.
..	..	..	..	..	..	..	Bilaspur.
63	19	—	203	52	(a)	(a)	Tripura.
66,897	38,911	132	112,094	10,966	(a)	(a)	1948
70,244	41,866	65	130,807	12,688	(a)	(a)	1947
74,887	46,065	102	122,748	12,179	(a)	(a)	1946
88,095	48,813	219	133,299	14,230	(a)	(a)	1945
82,528	50,184	176	130,082	13,151	(a)	(a)	1944*
88,496	54,285	239	138,972	15,464	(a)	(a)	1943†
103,367	61,446	138	149,813	18,748	(a)	(a)	1942**
111,564	65,071	364	167,590	15,708	(a)	(a)	1941††
110,892	63,486	556	157,929	16,692	(a)	(a)	1940
119,342	66,836	451	157,014	16,866	(a)	(a)	1939
							TOTAL.

Source :—Returns furnished by the Provincial Authorities.

## CIVIL

## No. 75.—Civil Appellate Courts

Province.	Number of Appeals before the Courts.			Appeals from			
	Pending at the beginning of the year.	Instituted and reinstated during the year.	Total.	Appeals disposed of			
				Dismissed or not prosecuted.	Confirmed.	Modified.	
Madras . . . . .	17,977	16,352	40,550	1,813	7,065	1,673	
Bombay . . . . .	11,000	7,627	18,702	1,383	3,676	664	
West Bengal . . . . .	7,126	6,516	17,364	847	3,008	383	
United Provinces . . . . .	22,460	15,283	49,600	2,374	7,031	1,374	
East Punjab . . . . .	3,946	4,720	8,666	727	3,031	324	
Bihar . . . . .	12,305	10,319	31,720	1,622	6,417	1,461	
Orissa . . . . .	1,523	3,015	4,538	187	802	85	
Central Provinces and Berar . . . . .	5,549	4,664	11,429	898	1,894	551	
Assam . . . . .	736	632	1,889	144	297	35	
Ajmer-Merwara . . . . .	266	148	414	36	14	2	
Coorg . . . . .	29	25	54	—	9	4	
Delhi . . . . .	174	490	664	48	203	9	
Panth Piploda . . . . .	1	1	2	1	—	—	
Bhopal . . . . .	80	248	328	17	143	28	
Bilaspur . . . . .	..	..	..	..	..	..	
Tripura . . . . .	69	52	121	5	29	8	
	1948	43,241	70,092	1,86,041	10,102	33,619	6,601
	1947	90,995	76,091	2,03,693	9,693	35,472	7,040
	1946	26,847	88,603	(b) (c)201,950	10,256	42,252	8,353
	1945	72,381	86,172	(b)&(c)193,393	11,217	43,015	8,532
	1944*	55,182	68,614	(b)&(c)159,991	10,422	34,583	7,018
	1943†	58,950	68,671	(b)&(c)163,669	9,300	36,010	8,170
	1942**	56,708	64,294	(b)&(c)150,693	9,047	34,752	7,223
	1941††	54,623	60,895	(b)&(c)143,377	8,201	32,109	6,881
	1940	60,349	66,600	(b)&(c)151,364	8,756	34,332	7,387
	1939	58,711	66,132	(b)&(c)147,942	8,833	33,845	7,499

NOTE :— Figures prior to 1947 relate to undivided India.

(a) Information not available.

(b) Includes cases transferred from Courts jurisdiction.

(c) Includes appeals, not shown in the two preceding columns.

\*Excludes information relating to Bombay, Orissa and N.-W. F. P.

†Excludes information relating to Bombay, Orissa and N.-W. F. P.

\*\*Excludes information relating to Bombay, Ajmer-Merwara and Scheduled districts of Angul and Khondmals.

††Excludes information relating to Bombay and Ajmer-Merwara.



JUSTICE.

Appeals from Decrees.

decrees.		Pending at the close of each year.	Pending for more than a year.	Average duration of appeals.		Province.
(excluding transfers).				Average duration in days of contested appeals.	Average duration in days of uncontested appeals.	
Reversed.	Remanded.					
2,287	1,144	20,482	8,463	(a)	(a)	Madras.
919	392	11,499	5,278	(a)	(a)	Bombay.
751	343	8,432	3,314	(a)	(a)	West Bengal.
2,552	978	23,989	10,884	(a)	(a)	United Provinces.
893	382	3,298	1,043	(a)	(a)	East Punjab.
1,702	678	10,947	3,381	(a)	(a)	Bihar.
230	63	1,899	500	(a)	(a)	Orissa.
712	235	6,163	2,857	(a)	(a)	Central Provinces and Berar.
75	15	866	321	(a)	(a)	Assam.
7	2	353	209	(a)	(a)	Ajmer-Merwara.
1	..	40	9	(a)	(a)	Coorg.
39	19	340	16	(a)	(a)	Delhi.
..	..	1	..	(a)	(a)	Panth Piploda.
57	5	78	—	(a)	(a)	Bhopal.
..	..	..	..	..	..	Bilaspur.
13	2	64	56	(a)	(a)	Tripura.
10,238	4,253	88,451	36,331	(a)	(a)	1948
10,924	3,932	100,254	38,323	(a)	(a)	1947
12,418	4,985	88,846	27,045	(a)	(a)	1946
13,190	4,914	79,055	23,738	(a)	(a)	1945
10,724	4,373	60,995	16,366	(a)	(a)	1944*
11,726	4,125	59,905	14,363	(a)	(a)	1943†
11,285	4,039	55,391	14,185	(a)	(a)	1942**
9,514	3,774	56,714	16,343	(a)	(a)	1941††
11,245	4,038	61,933	19,124	(a)	(a)	1940
10,899	3,811	60,368	18,801	(a)	(a)	1939
						TOTAL.

Source :—Returns Furnished by the Provincial Authorities.

## CIVIL

## No. 76.—Civil Appellate Courts—

Province.	Number of Appeals before the Courts.			Appeals disposed of, (excluding		
	Pending at the beginning of the year.	Instituted and reinstated during the year.	Total.	Dismissed or not prosecuted.	Confirmed.	Modified.
Madras . . . . .	2,399	4,754	7,459	631	2,329	277
Bombay . . . . .	837	1,346	2,185	228	461	111
West Bengal . . . . .	1,450	3,435	7,124	994	1,642	104
United Provinces . . . . .	2,143	1,854	4,993	304	925	185
East Punjab . . . . .	380	1,688	2,068	200	920	64
Bihar . . . . .	1,248	1,783	3,836	437	971	65
Orissa . . . . .	217	338	555	79	147	16
Central Provinces and Berar . . . . .	749	596	*1,399	189	218	14
Assam . . . . .	76	205	372	59	68	1
Ajmer-Merwara . . . . .	18	57	75	14	12	—
Coorg . . . . .	3	3	6	—	1	—
Delhi . . . . .	130	428	558	41	225	2
Panth Piploda . . . . .	..	..	..	..	..	..
Bhopal . . . . .	19	138	157	17	74	3
Bilaspur . . . . .	..	..	..	..	..	..
Tripura . . . . .	30	54	84	9	29	—
	9,699	16,679	30,871	3,202	8,022	842
	10,833	16,476	31,926	2,752	7,674	634
	9,572	15,563	(b) & (c)30,157	2,947	7,661	649
	9,961	17,269	(b) & (c)36,902	3,167	8,875	691
	†1944 8,539	16,812	(b) & (c)29,546	3,105	7,817	627
	**1943 7,845	15,798	(b)(c)(d)27,561	2,918	7,535	713
	††1942 8,693	16,199	(b)(c)(d)28,333	3,185	8,670	712
	§1941 8,827	18,088	(b)(c)(d)30,143	3,677	8,957	682
	1940 9,447	18,274	(b) & (c)31,168	3,972	9,150	700
	1939 9,186	19,259	(b) & (c)31,366	4,168	9,114	792

NOTE.—Figures prior  
\*Includes 10 appeals under workmen's Compensation Act 2 were pending  
(a) Information  
(b) Includes cases transferred  
(c) Includes appeals not shown in the  
(d) Includes appeals received  
†Excludes information relating to  
\*\*Excludes information relating to  
††Excludes information relating to Bombay, Ajmer-Merwara and scheduled  
§ Excludes information relating

JUSTICE.

Miscellaneous Appeals.

transfers)		Pending at the close of each year.	Pending for more than a year.	Average duration of appeals.		Province.
Reversed.	Remanded.			Average duration in days of contested appeals.	Average duration in days of uncontested appeals.	
1,204	441	2,280	504	(a)	(a)	Madras.
187	72	1,121	239	(a)	(a)	Bombay.
647	181	1,354	199	(a)	(a)	Bengal.
365	156	2,216	713	(a)	(a)	United Provinces.
231	147	506	26	(a)	(a)	East Punjab.
354	98	1,124	237	(a)	(a)	Bihar.
61	8	193	20	(a)	(a)	Orissa.
97	34	804	438	(a)	(a)	Central Provinces and Berar.
45	8	109	25	(a)	(a)	Assam.
3	2	44	11	(a)	(a)	Ajmer-Merwara.
2	1	2	..	(a)	(a)	Coorg.
44	27	222	4	(a)	(a)	Delhi.
..	..	..	..	..	(a)	Panth Piploda.
35	2	26	—	(a)	(a)	Bhopal.
..	..	..	..	..	(a)	Bilsapur.
21	—	25	12	(a)	(a)	Tripura.
3,296	1,177	10,026	2,428	(a)	(a)	1948
3,088	906	12,683	2,855	(a)	(a)	1947
3,196	839	10,205	2,521	(a)	(a)	1946
3,834	1,047	9,987	2,511	(a)	(a)	1945
3,299	1,065	9,210	2,577	(a)	(a)	1944†
3,120	1,014	8,593	1,818	(a)	(a)	1943**
3,313	1,025	8,017	1,701	(a)	(a)	1942††
3,320	1,109	9,112	1,843	(a)	(a)	1941§
3,407	1,225	9,266	1,856	(a)	(a)	1940
3,684	1,230	9,453	1,710	(a)	(a)	1939
						TOTAL.

Source :—Returns furnished by the Provincial Authorities.

to 1947 relate to undivided India.  
 at the Close of the year.  
 not available.  
 from Court's jurisdiction.  
 two preceding columns.  
 by transfer.  
 Bombay, Orrisa, and N.-W.F.P.  
 Bombay, Orrisa, and N.-W.F.P.  
 districts of Angul and Khondmals.  
 to Bombay, and Ajmer-Merwara.

## REGISTRATION.

## No. 77.—Number and Description of Registered Documents

Province.	Number of Registration Offices.	Number of Registrations.					
		Immovable Property.			Movable Property.	Total.	
		Compulsory.	Optional.	Total.			
No.	No.	No.	No.	No.	No.		
Madras . . . . .	570	1,273,324	55,409	1,328,733	57,370	1,400,702	
Bombay . . . . .	203	240,644	6,029	246,673	6,224	252,897	
West Bengal . . . . .	126	413,609	7,533	421,142	11,765	432,907	
United Provinces . . . . .	237	156,990	5,312	162,302	21,797	184,099	
East Punjab . . . . .	98	22,710	305	23,015	2,790	25,805	
Bihar . . . . .	115	765,924	873	766,797	8,288	775,085	
Orissa . . . . .	44	144,453	916	145,369	2,505	147,874	
Central Provinces and Berar with integrated States.	119	184,127	976	185,103	3,730	188,833	
Assam . . . . .	..	..	..	..	..	..	
Ajmer-Merwara . . . . .	6	2,907	301	3,208	84	3,292	
Coorg . . . . .	5	2,972	53	3,025	115	3,140	
Delhi . . . . .	3	3,494	6	3,500	1,610	5,110	
Bhopal . . . . .	15	†	†	†	†	3,339	
Bilaspur . . . . .	1	107	22	129	—	129	
Tripura . . . . .	10	18,358	3,296	21,654	784	22,438	
Travancore Cochin . . . . .	124	537,924	18,086	556,010	13,013	569,023	
	1948	1,676	3,767,543	99,117	3,866,660	130,075	4,014,673
	1947	1,687	3,820,033	132,448	3,922,481	124,642	4,065,194
TOTAL	1946	1,669	4,581,010	122,129	4,703,139	103,564	4,806,703
	1945	1,976	4,733,162	139,637	4,872,799	105,825	4,978,624
	1944	1,968	4,999,925	150,696	5,150,621	99,578	5,250,199
	1943	1,960	6,648,780	191,787	6,840,567	119,237	6,959,804
	1942	1,986	4,849,791	187,496	5,037,287	103,592	5,140,879
	1941	2,063	4,397,621	173,883	4,571,504	110,308	4,681,812
	1940	2,053	4,159,504	165,669	4,325,173	117,779	4,442,952
	1939	2,057	3,859,006	157,726	4,016,732	128,731	4,145,463

NOTE (i)—Information relating to "No. of registration offices" and aggregate value of property transferred  
(ii) Figures prior to 1949 relate to undivided India.

\* Excludes N.-W.F.P. for which information  
† These details are

**REGISTRATION.**

**and Value of Property Transferred.**

Aggregate Value of Property transferred by Registered Documents.			Total Receipts.	Refunds and Drawbacks.	Total Expenditure.	Province.
Affecting Immovable Property.	Affecting Movable Property.	Total.				
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
91,03,93,950	3,63,25,264	94,67,19,222	86,72,619	13,190	53,72,283	Madras.
41,29,38,281	1,75,68,073	43,05,06,354	26,84,831	4,860	8,72,806	Bombay.
33,66,77,838	1,27,82,353	34,94,60,191	30,51,832	4,278	13,02,510	West Bengal.
29,55,69,667	2,08,85,149	31,64,54,816	25,37,574	266	12,29,553	United Provinces.
4,84,38,925	5,21,921	4,89,60,846	28,060	15	1,05,206	East Punjab.
36,75,32,292	44,53,437	37,19,85,729	7,28,375	3,337	12,17,704	Bihar.
4,80,36,579	70,82,205	5,51,18,784	60,965	446	2,47,075	Orissa.
16,51,13,432	32,91,726	16,84,05,158	17,43,237	138	2,88,910	Central Provinces and Berar with integrated States.
..	..	..	..	..	..	Assam.
37,85,497	2,42,138	40,27,635	12,476	..	4,300	Ajmer-Merwara.
24,05,900	2,58,859	26,64,759	2,005	..	2,648	Coorg.
1,50,13,499	11,03,257	1,61,16,756	24,359	2,088	5,688	Delhi.
†	†	†	18,030	—	—	Bhopal.
1,01,565	—	1,01,565	1,277	—	564	Bilaspur.
74,74,164	7,10,911	81,85,075	45,874	95	9,435	Tripura.
26,77,50,590	97,03,783	27,74,54,373	20,17,272	174	8,83,028	Travancore Cochin.
2,88,12,32,179	11,49,29,076	2,99,61,61,263	2,16,28,786	28,887	1,15,41,710	1948
2,94,26,59,975	10,19,92,281	3,04,36,52,255	2,02,09,085	22,276	1,86,08,786	1947
2,89,14,92,286	8,64,81,539	2,97,79,73,825	2,49,10,290	19,972	1,12,61,671	1946
2,78,32,22,694	9,12,38,180	2,87,44,60,874	2,55,49,248	27,518	1,01,19,302	1945
2,75,76,10,428	10,64,66,266	2,86,40,76,694	2,47,95,365	28,236	89,83,211	1944
2,83,10,29,279	7,95,45,434	2,91,05,74,713	2,37,69,889	20,334	83,00,482	1943
1,90,92,01,475	5,33,72,510	1,96,25,73,985	1,51,24,386	21,043	72,37,924	1942
1,59,23,61,948	5,55,74,984	1,64,79,36,932	1,33,11,104	20,930	71,44,197	1941
1,48,83,35,597	4,72,37,943	1,53,55,73,540	1,24,69,258	24,499	71,10,059	1940
1,37,26,32,908	5,61,72,218	1,42,88,05,126	1,17,04,471	19,583	70,31,038	1939
						TOTAL.

Source :—Returns furnished by the Provincial Authorities.

by registered documents" for Sind in each of the year 1942 to 1945 is not available.

is not available.  
not available.

## CRIMINAL JUSTICE.

## No. 78.—General Results of Trials of Criminal Cases.

Province.	Number of Offences reported.	Number of Persons under trial.	Persons whose Cases were disposed of				Persons remaining under trial at the end of the year.	
			Discharged or Acquitted.	Convicted.	Committed or Referred.	Died, escaped, or transferred to another province.		
Madras . . . . .	(ee)915,066	1,012,167	142,183	796,555	6,446	254	66,729	
Bombay . . . . .	577,619	783,919	208,804	437,202	3,264	6,520	128,129	
West Bengal . . . . .	342,304	385,575	82,786	266,207	2,196	182	34,204	
United Provinces . . . . .	402,139	624,749	273,491	243,959	15,939	1,760	79,833	
East Punjab . . . . .	123,901	179,537	69,212	91,963	2,946	408	15,008	
Bihar . . . . .	129,773	286,714	134,325	75,481	7,017	676	69,214	
Orissa . . . . .	53,175	95,336	41,944	27,891	620	954	23,927	
Central Provinces and Berar . . . . .	116,534	182,970	43,519	96,023	1,611	829	40,988	
Assam . . . . .	46,252	61,116	32,706	13,853	972	82	13,503	
Ajmer-Merwara . . . . .	20,601	30,689	10,184	13,386	94	1,544	5,875	
Coorg . . . . .	1,708	2,354	574	1,531	14	9	226	
Delhi . . . . .	6,699	7,422	3,090	2,805	—	—	1,527	
Panth Piploda . . . . .	27	43	25	14	—	3	1	
Bhopal . . . . .	6,550	12,910	7,301	2,510	87	235	2,777	
Bilaspur . . . . .	..	..	..	..	..	..	..	
Tripura . . . . .	4,508	7,822	3,221	1,020	20	18	3,543	
	1948	3,673,323	1,053,365	2,070,400	41,226	13,474	485,484	
	1947	2,333,133	3,013,510	890,384	1,630,985	31,002	9,998	440,098
	1946	2,423,809	3,188,768	1,025,172	1,737,629	35,037	6,878	376,901
	1945	2,668,661	3,444,203	1,091,714	1,953,966	36,563	6,722	352,881
TOTAL . . . . .	1944	1,996,722	2,539,107	846,333	1,403,948	39,938	5,171	243,661
	1943	1,927,897	2,449,604	798,212	1,364,209	42,902	4,633	239,629
	1942	2,023,010	2,572,355	939,199	1,365,202	35,137	4,064	222,353
	1941	2,291,355	2,819,001	981,353	1,571,727	40,489	3,673	217,054
	1940	2,630,175	3,269,087	1,131,037	1,835,928	39,871	6,431	251,072
	1939	2,496,231	3,118,983	1,115,754	1,710,483	37,416	5,351	245,981

Source :—Returns furnished by the Provincial Authorities.

NOTE : Figures prior to 1947 relate to undivided India.

§ 464 died. 319 escaped. 3 dealt with under section 466 Cr. Pc. and 43 transferred.

(ee) Includes 59 offences of criminal conspiracy.

\* Excluding information relating to Bombay for the years 1941 to 1944, N-W. F. P. and Orissa for 1943 and 1944, and Ajmer Merwara for 1941 and 1942 for which returns are not available.

CRIMINAL JUSTICE.

No. 79.—General Results of Appeals and Revisions.

Province.	Number of Persons.							
	Number of Appellants and Applicants for Revision before the Courts.	Appeals or Applications Rejected.	Sentence or Order Confirmed.	Sentence Altered.	Sentence Reversed.	Otherwise disposed of.	Died, escaped, or transferred to another province.	Pending trial.
Madras . . . . .	32,441	3,661	9,943	4,868	5,542	1,981	..	6,446
Bombay . . . . .	11,660	2,955	2,119	1,268	1,889	1,178	59	3,292
West Bengal . . . . .	12,256	2,179	3,925	1,139	1,966	985	20	2,042
United Provinces . . . . .	56,626	17,259	11,313	5,194	10,213	3,587	1,194	18,952
East Punjab . . . . .	17,211	3,127	4,047	3,658	2,820	453	72	3,034
Bihar . . . . .	37,280	5,898	13,404	3,522	8,765	2,576	20	7,601
Orissa . . . . .	6,466	1,042	1,839	642	1,015	500	122	2,023
Central Provinces and Berar . . . . .	16,145	5,903	1,722	2,145	2,548	321	68	3,438
Assam . . . . .	2,662	798	244	154	396	114	5	929
Ajmer-Merwara . . . . .	501	207	75	77	29	22	3	68
Coorg . . . . .	25	9	4	4	7	1	—	—
Delhi . . . . .	1,407	432	208	385	217	16	—	149
Panth Piploda . . . . .	..	..	..	..	..	..	..	..
Bhopal . . . . .	717	16	346	127	133	25	43	90
Bilaspur . . . . .	..	..	..	..	..	..	..	..
Tripura . . . . .	297	5	200	35	8	—	—	49
TOTAL	1948	43,491	49,389	23,218	35,548	11,759	1,606	48,113
	1947	42,338	46,321	18,857	33,091	10,527	461	37,296
TOTAL	1946	52,173	61,492	25,253	40,845	13,043	224	37,998
	1945	57,229	64,091	27,376	42,532	12,932	225	37,657
	1944	54,492	59,727	23,364	38,256	11,186	257	31,664
	1943	57,129	56,582	24,828	36,979	12,087	488	30,328
	1942	58,858	59,321	22,060	35,863	12,976	299	26,161
	1941	65,303	60,236	23,296	35,415	1,918	268	29,807
	1940	73,484	65,282	26,600	40,009	14,539	324	30,686
1939	69,566	58,152	22,910	37,328	12,962	126	29,349	

Source :—Returns furnished by the Provincial Authorities.

NOTE : Figures prior to 1947 relate to undivided India.

\*Excludes information relating to Bombay for the years 1941 to 1944, N.W.F.P. & Orissa for 1943 and 1944 and Ajmer-Merwara 1941 and 1942 for which returns are not available.

## CRIMINAL JUSTICE.

## No. 80.—Nature of Offences Reported and Number of Persons Tried, Convicted and Acquitted.

Description of Offences.	Number of Cases.			Number of Persons.				
	Offences reported.	Returned as true.	Brought to trial.	Under trial including pending from previous years.	Acquitted or discharged	Convicted.	Died, escaped, or transferred to another province.	Remaning under trial.
Against the State . . . . .	84	73	78	345	50	45	—	150
Relating to the Army and Navy .	263	248	237	879	249	238	2	390
Against public tranquility . . .	34,841	29,123	31,608	136,285	48,618	45,991	981	41,097
By or relating to public servants.	2,857	2,300	2,423	4,179	1,328	1,620	71	1,160
Contempt of the lawful authority of public servants.	14,030	11,430	12,639	23,820	6,208	13,830	75	3,707
False evidence and offences against public justice.	5,354	4,269	4,310	7,819	3,158	3,176	60	1,924
Relating to coin . . . . .	439	363	390	710	212	356	7	135
Relating to Government Stamps.	79	57	73	81	20	36	—	25
Relating to weights and measures.	8,057	7,292	7,362	8,006	568	6,763	3	672
Affecting public health, safety, convenience, decency and morals.	39,231	37,452	38,929	42,875	3,466	37,374	38	1,993
Relating to religion . . . . .	661	539	528	1,431	805	295	11	320
<i>Affecting the human body.</i>								
Affecting life . . . . .	17,316	14,649	14,701	46,823	19,936	10,419	450	15,960
Causing miscarriage, injuries to unborn children exposure of infants and concealment of birth.	2,417	1,781	1,725	4,556	2,921	718	15	902
Hurt . . . . .	162,682	117,901	119,154	326,463	220,784	35,988	1,437	68,244
Wrongful restraint and wrongful confinement.	9,673	6,257	6,418	18,133	11,291	2,063	252	4,527
Criminal force and assault . . .	39,882	26,188	27,020	61,099	42,634	6,634	207	11,624
Kidnapping, forcible abduction, slavery and forced labour.	4,541	3,753	3,617	10,757	5,819	1,496	120	3,322
Rape . . . . .	1,387	1,098	1,123	2,005	1,061	411	15	521
Unnatural offence . . . . .	302	253	265	422	175	137	1	109

Source :—Returns furnished by the Provincial Authorities.



**CRIMINAL JUSTICE.**

**No. 89.—Nature of Offences Reported and Number of Persons Tried, Convicted and Acquitted—*contd.***

Description of Offences.	Number of Cases.			Number of Persons.					
	Offences reported.	Returned as true.	Brought to trial.	Under trial pending including from previous 3 years.	Acquitted or discharged.	Convicted.	Died, escaped, or transferred to another province.	Remaining under trail.	
<i>Against property.</i>									
Theft . . . . .	151,699	119,463	113,699	206,575	99,818	80,303	1,110	55,374	
Extortion . . . . .	2,440	1,675	1,705	4,867	2,709	734	126	1,298	
Robbery and Dacoity . . . . .	12,507	9,739	9,060	43,182	20,835	6,110	401	15,853	
Criminal misappropriation . . . . .	6,937	4,358	4,397	7,548	4,901	1,069	28	1,540	
Criminal breach of trust . . . . .	19,623	14,419	15,095	21,353	9,966	5,957	165	5,265	
Receiving stolen property . . . . .	10,757	8,912	9,140	17,307	6,381	7,132	160	3,634	
Cheating . . . . .	19,443	13,985	14,224	23,515	14,259	3,141	122	5,897	
Fraudulent deeds and disposition of property.	1,395	1,150	910	3,335	2,015	388	226	706	
Mischief . . . . .	31,986	20,823	20,746	67,552	44,767	6,334	236	16,142	
Criminal trespass . . . . .	76,204	56,706	48,928	128,329	69,236	23,849	1,036	34,100	
Relating to documents and trade or property marks.	1,792	1,325	1,263	2,766	1,824	529	26	924	
Criminal breach of contracts of service.	466	399	451	1,098	662	26	22	388	
Relating to marriage . . . . .	21,495	12,770	11,454	29,040	21,189	1,553	155	5,513	
Defamation . . . . .	5,538	3,706	3,884	9,199	6,189	722	107	2,181	
Criminal intimidation, insult and annoyance.	27,985	20,157	20,892	41,591	28,152	4,951	224	8,264	
Under special and local laws . . . . .	1,998,946	1,875,515	1,821,747	2,307,528	341,612	1,764,417	5,103	166,158	
TOTAL	1948 . . . . .	2,733,309	2,430,128	2,370,195	3,611,473	1,043,958	2,074,405	12,992	480,024
	1947 . . . . .	2,249,409	1,926,830	1,882,958	2,959,304	878,829	1,634,892	9,868	444,174
	1946 . . . . .	2,386,876	2,041,812	2,006,660	3,163,781	1,024,682	1,755,788	6,855	375,626
	1945 . . . . .	2,638,773	2,311,053	2,233,443	3,428,421	1,036,141	1,945,356	6,794	335,129
	1944 . . . . .	2,001,563	1,688,201	1,583,464	2,512,950	848,239	1,414,722	5,169	244,734
	1943 . . . . .	1,971,440	1,695,727	1,566,353	2,421,159	810,625	1,374,941	4,905	240,617
	1942 . . . . .	1,926,917	1,633,448	1,506,215	2,343,377	799,686	1,341,605	3,865	189,312
	1941 . . . . .	2,205,916	1,902,701	1,735,558	2,601,414	854,386	1,555,944	3,575	187,516
	1940 . . . . .	2,541,726	2,189,903	2,082,169	3,046,783	990,841	1,826,928	6,327	22,677
	1939 . . . . .	2,403,437	2,079,569	1,958,684	2,899,641	975,790	1,700,868	5,201	217,775

Note :—(i) Figures prior to 1947 relate to undivided India.  
(ii) Figures for Bilaspur are not available.

## CRIMINAL JUSTICE.

## No. 81.—Punishments Inflicted

Province.	Number of Persons Executed.	Number of Persons sentenced to							
		Death.	Trans- portation or Penal Servi- tude.	Imprison- ment.	Fine or Forfeiture.	Whip- ping.	Give security.	Rs. 10 and under.	Fine of over Rs. 10
Madras . . . . .	—	110	293	51,261	629,711	3	5,411	545,444	82,931
Bombay . . . . .	13	36	104	62,712	401,534	127	9,735	311,814	89,703
W. Bengal . . . . .	—	4	32	15,043	219,616	236	674	145,310	74,297
United Provinces . . . . .	9	271	556	29,903	197,114	242	32,026	116,366	80,748
East Punjab . . . . .	8	62	246	16,625	63,535	102	15,793	29,616	33,419
Bihar . . . . .	9	13	207	20,541	57,800	1	2,946	25,746	32,054
Orissa . . . . .	1	10	45	7,710	20,640	46	356	11,175	9,443
Central Provinces and Berar.	16	29	130	11,348	78,603	1,198	1,385	52,754	25,849
Assam . . . . .	—	—	17	4,427	8,906	136	500	4,755	4,151
Ajmer-Merwara . . . . .	..	—	7	871	512	36	34	180	332
Coorg . . . . .	1	1	—	64	1,457	—	9	1,171	286
Delhi . . . . .	4	12	14	60	4	—	1	—	1,200
Panth Piploda . . . . .	—	—	—	4	14	—	—	—	13
Bhopal . . . . .	—	7	—	1,013	1,488	2	106	—	389
Bilaspur . . . . .	..	..	..	..	..	..	..	..	..
Tripura . . . . .	..	31	—	216	750	—	16	32	715
	1948	61	586	1,651	221,798	2,129	68,992	1,244,372	435,530
	1947	107 (a)	454	1,399	185,979	1,982	58,252	1,150,995	329,237
	1946	† 377	659	1,775	160,798	2,120	112,231	1,115,680	363,118
	1945	732	942	2,092	178,545	2,476	108,698	1,271,981	372,857
TOTAL	1944	795	994	2,090	160,259	2,973	80,204	952,204	213,244
	1943	841	896	2,307	173,223	4,961	72,773	932,934	168,186
	1942	930	992	2,279	177,702	4,472	83,609	938,582	149,557
	1941	744	855	2,471	189,005	3,311	85,266	1,119,137	158,553
	1940	723	957	2,265	179,515	3,214	78,690	1,361,193	170,621
	1939	557	718	1,998	186,068	3,157	71,046	1,207,772	210,249

Note :—Figures prior to 1947 relate

\* Excluding information relating to Bombay for years 1941 to 1944, North West Frontier Province and Orissa for 1943

† Excludes figures for Bombay.

(a) " " " "

**CRIMINAL JUSTICE.**

**in Criminal Cases.**

Total Amount of Fines			Number of persons sentenced to Imprisonment of				Province.
Imposed.	Realised.	Paid as Compensation.	15 days and under.	Above 15 days to 6 months.	Above 6 months to 2 years.	Above 2 years.	
Rs.	Rs.	Rs.					
64,75,638	58,72,711	50,656	20,522	52,972	5,936	997	Madras.
1,03,35,709	795,67,95	53,484	25,597	27,217	9,296	602	Bombay.
38,48,757	27,08,293	31,367	2,976	9,354	2,155	558	W. Bengal.
58,79,634	37,18,991	62,783	3,352	15,471	8,708	2,372	United Provinces.
20,49,300	15,85,226	41,632	1,620	7,801	6,086	1,118	E. Punjab.
23,08,554	7,67,475	26,915	2,240	12,989	3,971	1,331	Bihar.
4,36,385	3,50,526	9,744	2,253	4,637	704	115	Orissa.
16,18,858	13,21,602	14,900	731	8,519	1,818	280	Central Provinces and Berar.
4,04,213	2,38,271	15,001	483	2,888	790	276	Assam.
64,845	9,221	—	201	826	195	19	Ajmer-Merwars.
11,384	10,463	55	7	46	11	—	Coorg.
1,200	—	—	2	8	18	32	Delhi.
615	615	15	—	3	1	—	Panth Piploda.
—	19,005	—	270	590	133	20	Bhopal.
—	—	—	1	1	5	—	Bilaspur.
29,261	26,475	150	81	115	20	—	Tripura.
3,34,64,353	2,45,85,669	3,06,702	92,912	143,436	29,842	7,720	1948
2,15,94,699	1,61,40,528	2,81,242	36,685	88,878	27,264	6,968	1947
2,10,97,427	1,59,56,292	3,69,767	32,957	82,863	36,279	9,458	1946
2,32,72,516	1,78,99,824	6,13,241	29,812	91,855	44,735	12,158	1945
1,59,48,056	19,13,156	6,28,165	20,651	83,965	42,933	13,087	1944
1,09,16,078	82,83,338	4,19,189	19,326	91,167	49,097	13,473	1943
85,98,416	58,76,243	3,79,932	21,035	93,799	48,442	12,284	1942
91,77,023	61,74,185	4,93,421	21,301	100,370	54,536	12,746	1941
92,56,964	64,42,630	4,94,980	20,459	96,824	48,806	13,404	1940
87,78,349	59,21,507	5,71,010	20,900	109,344	43,591	12,219	1939
							TOTAL.

to undivided India.  
and 1944 and Ajmer-Merwar for 1941 and 1942 for which returns are not available.

Source : Returns furnished by the Provincial Authorities.

## POLICE.

## No. 82.—Strength and Cost of Civil Police.

Province.	Inspectors-General and Deputy Inspectors-General.	SANCTIONED STRENGTH OF POLICE FORCE.					Total.	COST OF POLICE.		
		Superintendents, and Assistant and Deputy Superintendents.	Inspectors and Sub-Inspectors.	Sergeants and Head Constables.	Mounted Constables.	Foot (including Water) Constables.		Payable from Central and Provincial Revenues.	Payable from other sources.	Total Cost.
							Rs.	Rs.	Rs.	
(k) Madras . . . . .	7	(a)107	1,738	(t)4,151	19	30,470	36,502	..	..	6,30,09,002
Bombay . . . . .	§4	§64	923	6,467	—	24,231	31,689	4,55,30,001	8,019	4,55,38,020 (g)
W. Bengal . . . . .	..	..	..	..	..	..	..	..	..	..
United Provinces . . . . .	10	(d)410	3,096	8,673	91	46,609	58,889	6,13,92,400	—	6,13,92,400
E. Punjab . . . . .	4	62	1,457	2,289	394	15,571	19,777	—	—	—
Bihar . . . . .	4	101	1,435	2,053	—	17,002	20,490	3,05,84,415	—	3,05,84,415

Source :—Returns furnished by the Provincial Authorities.

NOTE.—(1) This statement does not include the strength, permanent and temporary, sanctioned for the Malabar Special Police and the special Armed Police units sanctioned in G. O. Ms. No. 4112, Home, dated 7th November 1947.

(2) The sanctioned strength of the Central Recruits, Schools, Coimbatore, Vizianagram and Trichinopoli has not been shown in the statement, as it has been treated as temporary addition to the permanent strength—vide G. O. No. 558, Public (Police), dated 30th October, 1935 and G. O. Ms. No. 1988, Revenue, dated 25th August, 1947.

(a) Excludes the Commissioner of Police, Civil and Military Station, Bangalore and includes one District Superintendent of Police for deputation reserve.

(d) It includes :—

83 permanent Deputy Superintendents of Police.

22 temporary " " " "

189 Offg. " " " "

(g) The figure represents the cost for the financial year 1948-49 and is exclusive of Rs. 12,56,548 on account of scripitory staff.

(k) Includes temporary add. forces also.

(t) Includes 10 Sergeants of undistributed reserve and major Sergeants.

§ The total of columns 2 to 5 comes to 68 officers and this strength represents the normal requirements of the Province. The total sanctioned strength of I. P. officers (who are borne on a combined cadre for the Province of Bombay and Western India and Gujrat States Region), and B. P. officers stood at 92 as against 111 at the end of 1946. The difference is due to the constitutional changes that took place on 15th August 1947 whereby Pakistan was created and the Province of Sind was taken away from the rest of the present Indian Dominion,

**POLICE.**

**No. 82.—Strength and Cost of Civil Police—contd.**

Province.	Inspe- tors- General and Deputy Inspe- tors- General.	SANCTIONED STRENGTH OF POLICE FORCE.					Total	COST OF POLICE.			
		Superin- tendents, and Assistant and Deputy Superin- tendents.	Inspectors and Sub- Inspectors.	Sergeants and Head Constables.	Mounted Constables.	Foot (including Water) Constables.		Payable from Central and Provincial Revenues.	Payable from other sources.	Total Cost.	
								Rs.	Rs.	Rs.	
Orissa . . . . .	4	51	859	1,272	—	8,172	10,358	1,22,75,75,600	3,38,480	1,23,09,60,400	
Central Pro- vinces and Berar. (r)	5	66	1,307	2,922	7	15,906	20,213	2,09,72,312	18,81,541	2,28,53,853	
Assam . . . . .	2	42	429	892	—	6,434	7,799	—	—	—	
*Ajmer-Mer- wara.	—	8	106	289	—	1,778	2,181	19,14,200	—	19,14,200	
Coorg . . . . .	—	1	12	20	—	122	155	2,63,100	—	2,63,100	
Delhi . . . . .	—	6	66	275	29	1,823	5,723	60,21,133	—	60,21,189	
TOTAL	1948	40	918	11,428	29,303	540	1,68,118	2,13,775	1,39,42,53,161	22,28,040	1,46,25,36,522
	1947	38	887	11,614	28,020	180	1,67,979	2,06,405	15,56,38,449	19,14,230	20,00,79,192
	1946	36	700	8,342	25,098	170	1,07,196	1,41,542	8,56,29,878	25,10,472*	13,06,66,863

† On political duty.  
 (r) Includes 37 D. P. Ps. and 39 Company Commanders.  
 Includes 38 P. S. Ps. and 103 Platoon Commanders.  
 Includes 35 2nd-in-Commands.  
 \*Revised.

## POLICE.

## No. 83.—Cognizable Crime—Class I to V,\* including Abetment

PART I—

Province.	Number pending from previous year.	Number reported in the year.	Number in which investigation was refused.	Number remaining for investigation.	Number proved or declared to be false.	Number due to mistakes of law or fact or declared non-cognizable.	Number pending at the end of the year.
Madras† . . . . .	16,996	79,981	5,509	91,468	2,649	8,104	19,239
Bombay (Greater) . . . . .	20,775	61,869	2,782	79,862	672	9,446	25,544
W. Bengal (excluding Calcutta Town and Suburbs) . . . . .	5,889	39,267	5,367	39,789	416	2,074	7,388
Calcutta Town and Suburbs . . . . .	..	..	..	..	..	..	..
United Provinces . . . . .	19,767	90,229	10,830	99,166	772	134	21,065
E. Punjab . . . . .	10,495	29,830	1	40,324	2,228	660	9,308
Bihar . . . . .	12,835	58,096	3,680	67,251	2,058	4,449	12,867
Orissa . . . . .	2,912	17,139	630	19,420	611	2,169	3,545
Central Provinces and Berar . . . . .	12,259	57,229	12,402	57,086	232	44	14,101
Assam . . . . .	4,009	17,917	237	21,689	562	2,161	4,645
Ajmer-Merwara . . . . .	1604	2,462	227	2,839	34	23	574
Coorg . . . . .	105	251	—	356	—	79	103
Delhi . . . . .	3,001	10,475	—	13,476	602	—	3,178
TOTAL { 1948 . . . . .	1,09,647	4,64,745	41,665	532,726	10,836	29,343	121,557
1947 . . . . .	79,662	422,766	41,283	442,381	9,944	24,510	107,239
1946 . . . . .	41,407	298,493	31,843	308,057	7,715	15,197	57,622

\* Offences against the State, public tranquillity, etc.

† The statement for 1948 includes the figures of the Pudukkottai and Banganapalle States.

‡ 5 cases which were closed in 1947 were re-investigated

**POLICE.**

**and Criminal Conspiracy : Number of Cases and Persons concerned.**

RETURN OF CASES.

TRUE CASES.				Total Magistrates' true cases.	Total Magistrates' cases convicted.	Grand total of true cases.	Province.
Convicted.	Discharged or acquitted.	Not detected or apprehended.	Total true cases.				
25,048	7,435	27,180	65,172	9,671	4,077	74,843	Madras.†
12,297	4,586	26,072	45,737	12,872	3,428	58,609	Bombay (Greater).
5,475	2,514	20,480	33,836	8,943	1,278	42,779	W. Bengal (excluding Calcutta Town and Suburbs).
..	..	..	..	..	..	..	Calcutta Town and Suburbs.
15,850	5,860	55,232	37,772	10,969	1,962	98,741	United Provinces.
7,369	4,394	16,365	28,129	2,755	282	30,884	E. Punjab.
6,385	5,915	33,307	49,267	10,050	1,642	59,337	Bihar.
3,241	1,152	7,555	12,578	2,094	643	14,672	Orissa.
12,676	3,684	26,625	55,387	4,342	2,234	59,729	Central Provinces and Berar.
3,226	1,492	8,822	13,777	5,770	374	19,547	Assam.
680	110	1,318	2,335	812	37	3,147	Ajmer-Merwara.
75	59	40	174	—	—	174	Coorg.
1,871	651	7,174	9,696	227	23	9,923	Delhi.
94,193	37,852	2,29,170	3,53,860	68,505	15,980	4,72,385	1948
77,499	26,697	2,09,163	3,54,652	54,164	12,658	4,08,806	1947
59,047	20,490	144,240	255,619	39,023	9,492	294,642	1946
							TOTAL.

and offences against person and property.

Source :—Returns furnished by the Provincial Authorities.

## POLICE.

## No. 83.—Cognizable Crime—Classes I to V,\* including Abetment and Criminal

PART II.—RETURN OF PERSONS

Province.	Persons in custody pending trial or investigation or on bail under Section 170, Criminal Procedure Code, at beginning of year as concerned in cases reported, to or in cases taken up by the Police.	Arrested by the Police during the year.	Released under section 169, Criminal Procedure Code.	Released by Magistrates' order before trial.	Number of Persons tried.	Number convicted.
Madras (c) . . . . .	8,986	53,532	1,900	4,472	47,686	31,816
Bombay (Greater) . . . . .	36,877	64,576	3,318	47	44,701	17,881
W. Bengal (excluding Calcutta Town and Suburbs)	9,836	33,868	3,915	11,014	15,761	7,887
Calcutta Town and Suburbs	..	..	..	..	..	..
United Provinces . . . . .	45,910	74,156	9,864	938	53,816	29,769
E. Punjab . . . . .	13,180	28,475	3,804	1,408	27,243	12,558

\* Offences against the State, public tranquillity, etc.



**POLICE**

**Conspiracy : Number of Cases and Persons concerned—*contd.***

CONCERNED IN CASES—

Number acquitted or discharged.	Number of persons evading arrest at the close of the year.	Number in custody pending trial or investigation or on bail at the end of the year.	PERSONS CONCERNED IN MAGISTRATES' CASES,			Province.
			Number arrested.	Number convicted.	Number acquitted or discharged.	
15,870	883	15,673	10,703	5,943	11,529	Madras. (c)
26,820	339	52,743	25,998	4,488	13,419	Bombay (Greater).
7,874	1,159	11,662	16,783	1,982	12,440	W. Bengal ( <i>excluding</i> Calcutta Town and Suburbs).
..	..	..	..	..	..	Calcutta Town and Suburbs.
24,047	1,027	54,975	39,293	5,173	31,728	United Provinces.
14,685	354	9,200	6,374	550	5,448	E. Punjab.

(c) The statement for 1948 includes the figures of the Pudukkottai and Banganapalle States.

## POLICE.

## No. 83.—Cognizable Crime—Classes I to V,\* including Abetment and Criminal

PART II.—RETURN OF PERSONS

Province.	Persons in custody pending trial or investigation [or on bail under section 170, Criminal Procedure Code, at beginning of year as concerned in cases reported to, or in cases taken up by the Police.	Arrested by the Police during the year.	Released under section 160, Criminal Procedure Code.	Released by Magistrates' order before trial.	Number of Persons tried.	Number convicted.	
Bihar . . . . .	37,715	61,082	7,900	1,955	37,632	13,535	
Orissa . . . . .	6,137	13,902	375	163	9,084	5,199	
Central Provinces and Berar . . . . .	17,460	32,940	2,860	29	47,511	18,616	
Assam . . . . .	6,613	20,513	5,436	1,865	9,202	4,782	
Ajmer-Merwara . . . . .	1,074	1,913	370	28	1,295	886	
Coorg . . . . .	98	276	—	71	303	116	
Delhi . . . . .	2,412	3,816	1,203	—	3,855	2,485	
TOTAL	1948	186,298	389,049	40,945	21,990	298,089	145,530
	1947	109,011	319,221	33,082	19,555	222,373	114,424
	1946	63,887	200,986	20,122	6,099	160,147	86,328

**POLICE.**

**Conspiracy : Number of Cases and Persons concerned—concl'd.**

CONCERNED IN CASES—concl'd.

Number acquitted or discharged.	Number of persons evading arrest at the close of the year.	Number in custody pending trial or investigation or on bail at the end of the year.	PERSONS CONCERNED IN MAGISTRATES' CASES.			Province.
			Number arrested.	Number convicted.	Number acquitted or discharged.	
24,097	2,783	38,463	36,572	5,179	23,855	Bihar.
3,885	167	8,009	5,064	1,242	3,822	Oissa.
8,608	51	20,287	8,787	3,769	4,500	Central Provinces and Berar.
4,420	360	8,911	11,919	774	9,239	Assam.
409	13	1,127	1,515	99	877	Ajmer-Merwara.
104	—	83	—	—	—	Coorg.
1,370	—	1,170	509	37	472	Delhi.
132,189	7,136	204,303	163,517	29,236	117,329	1948
90,307	8,970	181,883	136,726	24,483	72,259	1947
61,417	4,891	90,396	95,966	19,272	78,087	1946
						TOTAL.

## POLICE.

## No. 84.—Cognizable Crime—Class VI (other offences\*) including offences:

PART I.—RETURN

Province.	Number pending from previous year.	Number reported in the year.	Number in which investigation was refused.	Number remaining for investigation.	Number proved or declared to be false.	Number due to mistakes of law or fact or declared non-cognizable.	Number pending at the end of the year.
Madras(a) . . . . .	49,848	443,920	28	493,740	29	1,248	53,795
Bombay (Greater) . . . . .	12,270	33,710	516	45,464	30	2,365	13,945
W. Bengal (excluding Calcutta Town and Suburbs).	3,596	21,133	11	24,718	5	518	4,655
Calcutta Town and Suburbs . . . . .	--	--	--	--	--	--	--
United Provinces . . . . .	16,174	1,00,511	28	1,16,657	356	132	13,693
E. Punjab . . . . .	4,815	27,193	—	32,008	451	209	10,122
Bihar . . . . .	2,587	7,803	5	10,385	33	569	2,090
Orissa . . . . .	888	3,619	—	4,507	6	222	958
Central Provinces and Berar . . . . .	12,139	40,146	8	52,277	10	1	18,270
Assam . . . . .	509	1,387	—	1,896	3	127	442
Ajmer-Merwara . . . . .	639	2,343	—	2,987	9	12	477
Coorg . . . . .	37	103	—	140	—	8	24
Delhi . . . . .	1,775	8,160	—	9,935	123	3,240	1,720
TOTAL—							
1948 . . . . .	107,277	690,033	596	794,714	1,055	8,651	120,191
1947 . . . . .	77,357	595,463	805	672,015	1,294	4,566	104,925
1946 . . . . .	54,317	610,806	163	664,966	1,442	..	68,073

\* Public nuisances, offences under Special and Local Laws etc.

The Statement for 1948 includes the figures of the Padukkottai and Banganapalle States.

**.POLICE.**

**under Special and Local Laws and Criminal Tribes Act: Number of Cases and Persons concerned.**

OF CASES

TRUE CASES.				Total Magistrates' true cases.	Total Magistrates' cases convicted.	Grand total of true cases.	Province.
Convicted.	Discharged or acquitted.	Not detected or apprehended.	Total true cases.				
425,915	6,562	791	433,296	52,564	50,543	485,860	Madras. (a)
25,126	2,703	1,177	29,522	18,396	15,179	47,918	Bombay (Greater).
17,081	961	497	18,550	15,129	14,125	33,679	W. Bengal (excluding Calcutta Town and Suburbs).
..	..	..	..	..	..	..	Calcutta Town and Suburbs.
96,001	4,502	1,680	1,02,211	9,604	8,789	111,815	United Provinces.
17,089	2,118	2,019	21,226	1,648	1,500	22,874	E. Punjab.
5,761	1,209	614	7,589	10,254	8,361	17,843	Bihar.
2,718	281	106	3,105	5,119	4,191	8,224	Orissa.
30,547	1,636	1,824	34,015	1,407	1,216	35,422	Central Provinces and Berar.
934	209	129	1,272	2,216	1,445	3,488	Assam.
2,026	74	322	2,422	92	46	2,514	Ajmer-Merwara.
91	17	—	108	—	—	108	Coorg.
6,505	651	936	8,092	—	—	8,092	Delhi.
629,794	20,923	10,095	661,408	116,429	105,395	777,837	1948
530,933	15,297	9,531	556,556	94,266	81,405	651,080	1947
557,135	18,657	6,218	582,173	106,543	96,027	688,716	1946
							1948 } TOTAL.
							1947 }
							1946 }

Source : Returns furnished by the Provincial Authorities.

## POLICE.

## No. 84.—Cognizable Crime—Class VI (other offences\*) including offences under Special

PART II.—RETURN OF PERSONS

Province.	Persons in custody pending trial or investigation or on bail under Section 170, Criminal Procedure Code, at beginning of year as concerned in cases reported to, or in cases taken up by the Police.	Arrested by the Police during the year.	Released under Section 169, Criminal Procedure Code.	Released by Magistrates' order before trial.	Number of Persons tried.	Number convicted.
Madras (c) . . . . .	12,971	311,186	1,298	2,993	435,830	428,109
Bombay (Greater) . . . . .	18,826	46,678	463	3	41,694	34,487
W. Bengal (excluding Calcutta Town and Suburbs).	4,017	28,290	312	820	24,573	22,099
Calcutta Town and Suburbs . . . . .	..	..	..	..	..	..
United Provinces . . . . .	26,524	1,25,571	1,777	421	1,25,035	1,16,919
E. Punjab . . . . .	5,696	34,837	2,083	362	27,693	23,109
Bihar . . . . .	3,497	11,547	416	106	11,217	9,022
Orissa . . . . .	1,067	4,518	31	10	4,090	3,577
Central Provinces and Berar. . . . .	17,312	53,714	998	6	70,022	44,911
Assam . . . . .	666	2,034	152	88	1,736	1,324
Ajmer-Merwara . . . . .	825	3,133	66	23	2,954	2,787
Coorg . . . . .	42	111	..	17	136	93
Delhi . . . . .	2,803	9,213	645	..	8,824	7,867
Total . . . . .	93,246	630,832	8,241	4,849	753,804	694,004
{ 1947 . . . . .	63,072	498,344	8,461	3,392	623,356	577,837
{ 1946 . . . . .	39,567	483,324	4,053	1,692	640,780	601,022

\* Public nuisances, offences under special  
(c) The statement for 1948 includes the figures of the

**. POLICE.**

**and Local Laws and Criminal Tribes Act : Number of Cases and Persons concerned—contd.**

CONCERNED IN CASES.

Number acquitted or discharged.	Number of persons evading arrest at the close of the year.	Number in custody pending trial or investigation or on bail at the end of the year.	PERSONS CONCERNED IN MAGISTRATES' CASES.			Province.
			Number arrested.	Number convicted.	Number acquitted or discharged.	
7,721	167	18,243	10,463	51,134	1,325	Madras. (c)
7,207	11	22,673	15,922	13,200	1,222	Bombay (Greater).
2,474	361	5,610	22,220	17,981	966	W. Bengal (excluding Calcutta Town and Suburbs).
..	..	..	..	..	..	Calcutta Town and Suburbs.
8,116	246	24,385	11,409	9,641	1,716	United Provinces.
4,584	72	10,395	1,835	1,701	134	E. Punjab.
2,195	155	3,089	12,328	9,267	2,300	Bihar.
513	6	1,206	5,694	4,610	1,084	Orissa.
3,140	13	21,971	3,370	2,953	336	Central Provinces and Berar.
412	23	646	2,275	1,460	479	Assam.
167	13	572	167	77	58	Ajmer-Merwara.
29	..	14	..	..	..	Coorg.
957	..	1,547	..	..	..	Delhi.
37,515	1,067	110,351	85,683	112,024	9,620	1948
28,234	918	92,630	55,448	91,313	11,052	1947
26,680	624	51,197	83,616	96,897	11,500	1946
						} TOTAL.

and local laws, etc.  
Pudukkottai and Banganapalle States.

## POLICE.

## No. 85.—Non-cognizable Crime—Classes I to V,\* including Abetment and

PART I.—

Province.	Number pending at beginning of year.	Cases reported in the year.	Total for disposal.	Number dismissed without trial.	Cases in which accused died, escaped, or became insane during trial or in which charges were abandoned, compounded or withdrawn (Sections 247, 248, 259, 333, 345, and 494, Criminal Procedure Code).
Madras . . . . .					Not Compiled under Government of
Bombay (Greater) . . . . .	4,217	19,038	23,255	215	2,312
W. Bengal ( <i>excluding</i> Calcutta Town and Suburbs).	4,051	22,794	26,845	7,600	5,635
Calcutta Town and Suburbs . . . . .	--	--	--	..	..
United Provinces . . . . .	4,687	39,125	43,812	15,051	9,193
E. Punjab . . . . .	437	6,288	6,725	2,208	732
Bihar . . . . .	6,584	26,685	33,269	10,644	6,455
Orissa . . . . .	1,865	9,432	10,797	2,458	2,321
Central Provinces and Berar . . . . .	1,919	5,084	7,003	344	1,213
Assam . . . . .	960	4,363	5,323	773	1,275
Ajmer-Merwara . . . . .	240	796	1,036	107	151
Coorg . . . . .	21	119	140	1	23
Delhi . . . . .	51	590	641	147	60
Total . . . . .	24,532	134,314	158,846	39,548	29,370
{ 1948 . . . . .	22,160	131,901	154,068	58,065	33,348
{ 1947 . . . . .	23,479	192,945	215,524	34,931	37,937
{ 1946 . . . . .					

\* Offences against the State.



**POLICE.**

**Criminal Conspiracy : Number of Cases and Persons concerned.**

RETURN OF CASES.

Number ending in discharge or acquittal.	Number ending in conviction.	Number pending at the close of the year.	Number declared by the Court never to have occurred or to be mistakes of law or fact.	Number in which the Court held that a cognizable offence was committed.	Cases reversed on appeal or on revision.	Province.
Madras order						Madras.
8,135	3,830	8,763	—	—	—	Bombay (Greater).
7,484	1,847	4,279	..	..	..	W. Bengal (excluding Calcutta Town and Suburbs).
..	..	..	..	..	..	Calcutta Town and Suburbs.
10,792	3,817	4,959	—	—	—	United Provinces.
2,682	675	428	—	—	—	E. Punjab.
6,693	2,886	6,591	64	3	43	Bihar.
2,556	1,622	1,840	39	9	2	Orissa.
2,436	1,472	1,538	1	—	7	Central Provinces and Berar.
1,621	603	1,050	—	1	—	Assam.
492	54	231	1	..	..	Ajmer-Merwara.
71	25	20	..	—	—	Coorg.
216	88	125	—	—	—	Delhi.
43,178	16,919	29,824	105	13	52	1948
39,448	18,159	29,602	82	3	37	1947
39,785	71,669	31,188	387	80	139	1946
						TOTAL.

Source : Returns furnished by the Provincial Authorities.

## POLICE.

## No. 85.—Non-cognizable Crime—Classes I to V,\* including Abetment and

PART II.—RETURN OF PERSONS

Province.	Persons concerned in cases pending at beginning of the year, namely, under trial against whom process had issued.	PERSONS AGAINST WHOM PROCESS ISSUED.		Persons not arrested because absconded, or they evaded or failed to comply with summons during the year, and persons against whom processes were outstanding at the end of the year.	Persons appeared before the Courts.	Persons discharged after appearance without trial.	
		On complaint.	On Magistrate's own motion or information from the Police.				
Madras . . . . .		Not compiled under					
Bombay (Greater) . . . . .	12,186	34,911	2,751	42	49,806	2,760	
W. Bengal ( <i>excluding</i> Calcutta Town and Suburbs). . . . .	4,380	29,666	718	1,022	33,742	9,590	
United Provinces . . . . .	11,789	82,196	4,028	5,638	92,362	15,210	
E. Punjab . . . . .	1,852	9,189	211	70	10,182	490	
Bihar . . . . .	17,378	48,636	1,640	1,917	65,873	14,546	
Orissa . . . . .	2,952	15,302	1,466	315	19,405	2,251	
Central Provinces and Berar . . . . .	4,169	9,939	1,730	127	15,711	2,259	
Assam . . . . .	1,513	6,636	217	32	8,331	1,266	
Ajmer-Merwara . . . . .	1,077	2,413	5	—	3,495	129	
Coorg . . . . .	52	179	—	—	231	8	
Delhi . . . . .	124	1,011	—	—	1,135	130	
TOTAL							
	{ 1948	57,472	240,078	12,766	9,163	300,273	48,639
	{ 1947	48,141	241,569	24,514	9,586	304,399	52,065
	{ 1946	45,423	289,076	35,698	16,185	354,002	54,107

\* Offences against the State, public tranquillity, etc.

**POLICE.**

**Criminal Conspiracy : Number of Cases and Persons concerned—contd.**

CONCERNED IN CASES.

PERSONS TRIED.		Percentage of number convicted to number against whom process issued.	Persons under trial at the close of the year.	REMARKS.			Province.
Acquitted or discharged.	Convicted.			Number concerned in cases withdrawn and number who died, escaped or became insane during trial.	Number convicted of cognizable offences.	Persons who died, escaped or were transferred before appearance.	
Government of Madras Order.							Madras.
25,098	9,073	181.94	11,148	1,727	—	—	Bombay (Greater).
12,792	3,190	69.5	5,931	2,239	—	—	Bengal ( <i>excluding</i> Calcutta Town and Suburbs).
36,965	9,758	113.0	13,005	17,424	—	13	United Provinces.
6,173	1,073	114.4	1,119	1,324	1	2	Punjab.
21,668	7,732	153.8	16,139	5,748	—	—	Bihar.
8,145	2,850	170.0	3,702	2,457	—	1	Orissa.
6,490	2,675	165.0	4,287	918	13	169	Central Province and Berar.
3,364	1,131	10.2	1,443	1,051	66	3	Assam.
1,853	159	6.5	815	509	26	4	Ajmer-Merwara.
152	40	22.3	31	—	—	—	Coorg.
639	122	12.1	154	90	—	—	Delhi.
123,339	37,803	14.9	46,074	33,487	106	192	1948
113,824	45,855	17.2	54,808	37,192	24	443	1947
100,567	100,300	30.9	59,468	42,675	25	526	1946
							} TOTAL.

and offences against person and property.

## POLICE.

## No. 86.—Non-cognizable Crime—Class VI (other offences\*) including offences

PART I.—

Province.	Number pending at beginning of year.	Cases reported in the year.	Total for disposal.	Number dismissed without trial.	Cases in which accused died, escaped or became insane during trial or in which charges were abandoned, compounded or withdrawn (Sections 247, 248, 259, 333, 345, and 494, Criminal Procedure Code).
					Not complied under
Madras . . . . .	..	..	..	..	..
Bombay (Greater) . . . . .	18,456	97,985	1,16,441	201	2,499
Bengal ( <i>excluding</i> Calcutta Town and Suburbs).	4,691	31,946	36,637	2,412	4,616
Calcutta Town and Suburbs . . . . .	..	..	..	..	—
United Provinces . . . . .	8,502	119,392	127,894	25,743	14,041
Punjab . . . . .	2,404	48,486	50,890	4,411	{ 2,189
Bihar . . . . .	11,190	48,972	60,162	3,552	7,418
Orissa . . . . .	2,166	16,988	19,154	1,108	2,014
Central Provinces and Berar . . . . .	5,460	43,038	48,508	557	6,235
Assam . . . . .	1,927	12,956	14,883	1,557	1,835
Ajmer-Merwara . . . . .	1,005	14,687	15,692	3,008	795
Coorg . . . . .	106	1,221	1,327	..	39
Delhi . . . . .	107	13,904	14,011	- 236	166
TOTAL { 1948 . . . . .	56,014	449,585	505,599	42,785	41,850
{ 1947 . . . . .	41,067	370,912	411,979	36,681	40,443
{ 1946 . . . . .	24,737	308,651	344,200	32,367	28,293

\*Offences against religion,

**POLICE.**

**under Special and Local Laws : Number of Cases and Persons concerned.**

RETURN OF CASES.

Number ending in discharge or acquittal.	Number ending in conviction.	Number pending at the close of the year.	Number declared by the Court never to have occurred or to be mistakes of law or fact.	Number in which the Court held that a cognizable offence was committed.	Cases reversed on appeal or on revision.	Province.
Government of Madras Orders.						
..	..	..	..	..	..	Madras.
12,287	83,748	17,706	..	..	..	Bombay (Greater).
3,864	20,915	4,824	6	..	..	Bengal ( <i>excluding</i> Calcutta Town and Suburbs).
..	..	..	..	..	..	Calcutta Town and Suburbs.
16,207	63,916	7,987	..	..	..	United Provinces.
11,643	30,834	1,814	..	..	..	Punjab.
7,076	29,144	12,972	9	—	12	Bihar.
2,913	10,422	2,697	98	..	..	Orissa.
5,284	28,582	7,852	1	2	14	Central Provinces and Berar.
3,736	5,733	2,022	..	..	..	Assam.
557	7,078	4,264	..	..	..	Ajmer-Merwara.
189	992	107	..	..	..	Coorg.
1,372	12,023	214	..	..	..	Delhi.
70,128	293,387	62,459	114	2	26	1948
48,909	230,612	55,003	20	4	142	1947
49,987	209,527	33,081	268	78	57	1946
						TOTAL.

Source : Returns furnished by the Provincial Authorities.

## POLICE.

## No. 86.—Non-cognizable Crime—Class VI (other offences\*) including offences

Part II.—Return of persons

Province.	Persons concerned in cases pending at beginning of the year, namely, under trial against whom process had issued.	PERSONS AGAINST WHOM PROCESS ISSUED.		Persons not arrested because absconded, or they evaded or failed to comply with summons during the year, and persons against whom processes were outstanding at the end of the year.	Persons appeared before the Courts.	Persons discharged after appearance without trial.
		On complaint.	On Magistrates' own motion or from the Police.			
Madras . . . . .	..	..	..	..	..	..
Not compiled under Government of						
Bombay (Greater) . . . . .	21,481	98,951	22,334	71	142,695	11,747
Bengal (excluding Calcutta Town and Suburbs).	3,290	37,434	12,035	797	51,962	6,414
Calcutta Town and Suburbs . . . . .	..	..	..	..	..	..
United Provinces . . . . .	9,647	108,265	32,728	6,154	144,470	12,332
Punjab . . . . .	2,491	46,680	14,420	882	62,709	1,603
Bihar . . . . .	21,501	74,025	19,424	5,445	1,09,505	10,160
Orissa . . . . .	3,489	14,983	11,027	346	29,153	1,364
Central Provinces and Berar . . . . .	7,459	19,909	33,328	481	60,215	2,786
Assam . . . . .	2,602	14,213	1,056	6	17,857	1,772
Ajmer-Merwara . . . . .	1,084	16,045	30	3,174	13,985	317
Coorg . . . . .	146	1,605	..	..	1,751	32
Delhi . . . . .	379	13,682	919	..	14,980	127
TOTAL { 1948 . . . . .	73,569	432,110	147,301	17,356	649,282	48,654
{ 1947 . . . . .	56,175	389,135	86,978	18,034	514,081	33,030
{ 1946 . . . . .	32,443	327,504	54,325	12,549	401,712	26,101

\*Offences against religion.

**POLICE.**

**under special and Local Laws : Number of Cases and Persons concerned—contd.**

concerned in cases.

PERSONS TRIED.		REMARKS.					Province.
Acquitted or discharged.	Convicted.	Percentage of number convicted to number against whom process issued.	Persons under trial at the close of the year.	Number concerned in cases withdrawn and number who died, escaped or became insane during trial.	Number convicted of cognizable offences.	Persons who died, escaped, or were transferred before appearance.	
..	..	..	..	..	..	..	Madras.
Madras Orders							
22,560	83,116	116.94	23,827	1,445	—	—	Bombay (Greater).
8,858	30,989	9.54	4,787	904	—	—	Bengal (excluding Calcutta Town and Suburbs).
..	..	..	..	..	..	..	Calcutta Town and Suburbs.
33,121	76,160	54	10,696	12,161	—	16	United Provinces.
21,382	35,112	57.5	3,216	1,396	—	—	Punjab.
22,822	41,704	44.6	26,762	8,057	—	—	Bihar.
6,161	13,051	50.2	6,741	1,836	—	5	Orissa.
9,967	35,838	95.8	11,624	1,675	—	312	Central Provinces and Berar.
5,475	6,350	41.6	2,257	1,463	—	8	Assam.
648	7,705	40.31	4,601	714	—	—	Ajmer-Merwara.
297	1,283	79.9	139	—	—	—	Coerg.
1,893	12,397	84.9	448	115	—	—	Delhi.
133,284	343,705	59.3	95,098	29,766	—	341	1948
102,871	281,976	59.2	72,865	28,131	13	318	1947
33,527	227,628	59.6	44,789	20,979	4	466	1946
							TOTAL.

public nuisances, etc.

## POLICE.

## No. 87.—Property Stolen and Recovered.

Province.	Number of cases in which property was stolen.	Number of cases in which property was recovered.	Percentage of cases in which property was recovered to cases in which property was stolen.	Amount of property stolen.	Amount of property recovered.	Percentage of value of property recovered to value of property stolen.
				Rs.	Rs.	
Madras . . . . .	49,196	23,554	47.9	88,50,140	23,89,279	26.9
Bombay . . . . .	32,505	13,116	40.37	1,18,71,464	24,41,000	73.5
West Bengal . . . . .	25,956	5,812	22.39	85,31,483	9,87,494	11.6
United Provinces . . . . .	65,945	15,799	24.3	2,56,08,839	28,54,308	11.1
East Punjab . . . . .	17,497	6,247	35.7	86,63,382	22,91,458	26.5
Bihar . . . . .	35,817	4,619	37.8	95,58,755	4,84,480	31.3
Orissa . . . . .	10,148	3,197	31.5	12,24,478	1,96,850	..
Central Provinces and Berar . . . . .	41,753	13,875	33.2	52,21,917	13,82,049	26.5
Assam . . . . .	10,683	2,359	32.53	28,82,722	2,90,927	11.72
Ajmer-Merwara . . . . .	1,918	793	42.3	8,12,558	1,22,562	15.08
Coorg . . . . .	115	76	66.1	22,628	16,535	73.11
Delhi . . . . .	7,738	1,547	19.9	45,11,587	5,82,988	12.9
TOTAL . . . . .	299,271	90,994	30.4	8,77,59,953	1,40,39,930	16.0
{ 1948 . . . . .	299,271	90,994	30.4	8,77,59,953	1,40,39,930	16.0
{ 1947 . . . . .	267,445	74,757	29.4	7,56,61,611	1,02,70,536	13.6
{ 1946 . . . . .	189,683	58,446	30.8	4,00,90,022	62,99,919	15.7

Source : Returns furnished by the Provincial Authorities.



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**No. 88.—EQUIPMENT, DISCIPLINE, AND GENERAL INTERNAL  
MANAGEMENT OF POLICE FORCE.**

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## POLICE.

## No. 88.—Equipment, Discipline, and General

Province.	TOTAL STRENGTH.				ARMAMENT OF THE FORCE.			DISMISSED.		PUNISHED DEPARTMENT-ALLY OTHERWISE THAN BY DISMISSAL.	
	SANCTIONED.		ACTUAL.		Number of rifles.	Number of smooth-bores.	Number of revolvers.				
	Officers.	Men.	Officers.	Men.				Officers.	Men.	Officers.	Men.
Madras . . . . .	2,022	34,366	1,866	30,493	14,997	19,730	2,558	5	256	51	615
Bombay* . . . . .	923	30,698	848	30,008	15,893	11,337	1,914	5	207	82	3,478
Bengal . . . . .	..	..	..	..	..	..	..	..	..	..	..
United Provinces* . . . . .	3,131	55,338	2,953	53,282	27,803	21,946	2,937	33	832	67	1,126
Punjab* . . . . .	1,476	18,235	1,388	16,935	13,447	9,363	1,271	6	105	22	224
Bihar . . . . .	1,503	18,987	1,331	18,249	4,659	5,127	731	13	176	176	807
Orissa . . . . .	2,318	8,792	1,948	8,110	4,103	3,528	512	1	25	36	373
Central Provinces and Berar* . . . . .	1,353	18,789	1,225	18,050	9,969	5,126	498	5	205	226	2,207
Assam . . . . .	430	7,325	382	6,301	3,058	1,408	214	3	60	165	894
Ajmer-Merwara* . . . . .	111	1,980	106	1,969	1,495	952	109	4	62	5	24
Coorg . . . . .	12	142	12	142	—	90	13	—	—	4	89
Delhi(c)* . . . . .	379	5,317	347	4,123	—	—	—	3	230	1	295
TOTAL . . . . .											
{ 1948 . . . . .	13,658	199,969	12,406	187,662	95,424	78,607	10,757	78	2,158	835	10,132
{ 1947 . . . . .	12,365	197,814	11,552	181,203	76,234	67,674	11,966	126	1,793	1,102	9,812
{ 1946 . . . . .	9,096	131,878	8,625	123,913	31,485	49,021	8,641	20	995	576	3,606

\*NOTE.—This statement does not include Assistant or Deputy Superintendents or  
(c) Includes additional

**POLICE.**

**Internal Management of Police Force.**

PUNISHED JUDICIALLY BY A MAGISTRATE OR SESSIONS COURT.								REWARDS.		Province.
Under Police Act.		Under Sections 330, 331, 348, Indian Penal Code.		Under Chapter IX of Indian Penal Code.		Other offences.		REWARDED DURING THE YEAR.		
Officers.	Men.	Officers.	Men.	Officers.	Men.	Officers.	Men.	By promotion.	By khillats, presents, good conduct stripes or money rewards.	
..	1	..	3	1	..	1	70	..	20,961	Madras.
—	138	—	1	1	20	1	9	8	13,317	Bombay.*
..	..	..	..	..	..	..	..	..	..	Bengal.
—	142	—	—	1	10	1	95	1	18,041	United Provinces.*
1	16	—	—	1	14	1	250	16	5,389	Punjab.*
—	6	—	2	—	1	—	12	19	5,981	Bihar.
—	16	—	—	—	1	—	7	—	1,322	Orissa.
—	1,777	—	—	—	2	1	23	563	8,300	Central Province and Berar.*
—	3	—	—	1	2	—	7	—	2,120	Assam.
—	2	—	—	—	1	1	5	52	571	Ajmer-Merwara.*
—	—	—	—	—	—	—	—	—	95	Coorg.
1	37	—	—	1	3	1	9	—	15,761	Delhi (c).*
2	2,138	..	6	6	54	7	487	659	91,858	1948
..	262	1	6	1	45	5	145	378	82,696	1947
28	98	—	2	—	21	4	222	599	73,294	1946
										TOTAL

Source : Returns furnished by the Provincial Authorities.

officers of higher ranks. Head constables and constables are shown as men. Force also.

**POLICE.****No. 88.—Equipment, Discipline, and General**

Province.	EDUCATION.		Number of constables enlisted during the year.	NUMBER LEAVING THE		
	NUMBER OF POLICE WHO CAN READ AND WRITE.			On pension or gratuity.	Resignation without pension or gratuity.	By dismissal.
	Officers.	Men.				
Madras . . . . .	1,866	30,364	—	586	321	261
Bombay . . . . .	848	28,999	3,475	1,019	1,493	212
Bengal . . . . .	..	..	..	..	..	..
United Provinces . . . . .	2,931	40,442	7,610	2,653	3,291	1,025
Punjab . . . . .	1,386	11,923	4,694	125	366	116
Bihar . . . . .	1,331	18,144	—	323	249	167
Orissa . . . . .	1,948	8,073	—	97	228	37
Central Provinces and Berar . . . . .	1,218	14,279	2,835	498	399	210
Assam . . . . .	359	4,444	1,474	69	137	63
Ajmer-Merwara . . . . .	89	809	528	51	176	46
Coorg . . . . .	12	142	6	1	1	—
Delhi . . . . .	347	2,916	1,697	62	375	233
TOTAL { 1948 . . . . .	12,335	160,535	22,319	5,485	7,036	2,370
{ 1947 . . . . .	11,592	143,419	28,045	3,200	5,406	1,793
{ 1946 . . . . .	8,567	106,917	4,002	2,802	1,719	1,049

**No. 89.—Strength and Cost of**

Province.	SANCTIONED STRENGTH OF POLICE FORCE PAID FROM PROVINCIAL					
	Number of Commandants.	Number of Assistant Commandants.	Number of Subadars and Jamadars.	Number of Havildars and Naiks.	Number of Sepoys (including Buglers).	Total.
Bengal* . . . . .	1	3	15	35	495	549
Bihar . . . . .	—	8	24	69	121	1,278
Assam† . . . . .	..	..	..	..	..	..
TOTAL { 1948 . . . . .	1	11	39	104	616	1,827
{ 1947 . . . . .	—	—	32	190	1,278	1,500
{ 1946 . . . . .	5	16	104	558	3,458	6,241

\* Represents the strength and cost of the Eastern  
† Complete information

**POLICE.**

**Internal Management of Police Force—contd.**

FORCE DURING THE YEAR.			PERCENTAGE ON TOTAL ACTUAL STRENGTH OF			Province.
By discharge otherwise than under preceding columns.	By desertion.	By death.	Admissions into hospital.	Daily average number of men absent from duty on account of sickness.	Death.	
361	241	247	112.1	3.5	0.6	Madras.
811	256	160	205.5	—	0.53	Bombay.
..	..	..	..	..	..	Bengal.
3,311	1,212	297	37.7	1.8	0.5	United Provinces.
2,366	1,240	48	16.3	0.9	0.1	Punjab.
254	36	106	33.6	1.5	—	Bihar.
203	53	51	34.3	2.09	0.5	Orissa.
827	422	111	58.1	2.4	0.6	Central Provinces and Berar.
287	18	36	—	—	—	Assam.
192	77	15	—	—	—	Ajmer-Merwara.
1	—	1	56.1	2.6	0.6	Coorg.
867	357	19	85.9	1.7	0.9	Delhi.
9,480	3,912	1,091	..	..	..	1948. } TOTAL.
7,641	1,525	1,092	..	..	..	1947. }
2,417	333	772	..	..	..	1946. }

**Military Police.**

REVENUES.	COST OF POLICE.			VACANCIES ON 31ST DECEMBER.		Province.
	Total Number mounted.	Total pay of all ranks.	All other expenditure.	Total cost.	Officers.	
—	Rs. 2,24,108	Rs. 4,07,111	Rs. 6,31,219	2	15	Bengal.*
1,500	7,67,301	9,63,291	17,25,792	8	51	Bihar.
..	..	..	..	..	..	Assam.†
1,500	9,91,409	13,70,402	23,57,011	10	66	1948. } TOTAL.
—	6,90,620	9,84,241	16,74,861	5	76	1947. }
—	24,40,283	25,12,493	49,52,776	6	62	1946. }

Source : Returns furnished by the Provincial Authorities.

Frontier Rifles (West Bengal Battalion).  
not available.

## POLICE.

## No. 90.—Principal Police Offences.

Province.	Offences against the State and public tranquility.		Murder.		Other serious offences against the person.		Daco	
	Reported.	Conviction obtained.	Reported.	Conviction obtained.	Reported.	Conviction obtained.	Reported.	
Madras . . . . .	5,296	857	1,932	460	11,309	2,282	569	
Bombay (Greater) . . . . .	2,038	..	883	..	2,237	..	1,459	
Bengal . . . . .	..	..	..	..	..	..	..	
United Provinces . . . . .	3,893	836	1,720	364	37,009	4,111	1,406	
Punjab* . . . . .	..	..	..	..	..	..	..	
Bihar . . . . .	3,952	583	673	104	6,067	796	1,479	
Orissa . . . . .	820	119	183	40	1,711	333	59	
Central Provinces* . . . . .	..	..	..	..	..	..	..	
Assam* . . . . .	..	..	..	..	..	..	..	
Ajmer . . . . .	57	25	50	16	160	38	20	
Coorg* . . . . .	..	..	..	..	..	..	..	
Delhi* . . . . .	..	..	..	..	..	..	..	
TOTAL	1948	16,056	2,420	5,441	984	58,493	7,560	4,992
	1947	14,397	1,740	5,412	825	53,260	6,464	3,993
	1946	16,169	2,686	5,263	1,184	540,117	9,339	3,077

\* Complete information

**POLICE.**

**Number of Cases.**

ity.	Cattle theft.		Ordinary theft.		House tresspass and house breaking with intent to commit offence.		Province.
	Reported.	Conviction obtained.	Reported.	Conviction obtained.	Reported.	Conviction obtained.	
46	8,173	2,505	40,718	12,426	16,434	4,047	Madras.
..	26,568	..	344	..	12,389	..	Bombay (Greater),
..	..	..	..	..	..	..	Bengal.
171	4,659	1,139	29,091	6,153	33,169	3,524	United Provinces.
..	..	..	..	..	..	..	Punjab.*
158	711	185	18,403	2,272	22,145	1,265	Bihar.
10	428	204	7,677	1,496	4,161	520	Orissa.
..	..	..	..	..	..	..	Central Provinces.*
..	..	..	..	..	..	..	Assam.*
2	45	19	1,262	416	655	105	Ajmer.
..	..	..	..	..	..	..	Coorg.*
..	..	..	..	..	..	..	Delhi.*
387	40,584	4,052	97,495	22,763	88,953	9,461	1948
268	35,376	3,319	85,954	18,563	79,852	7,978	1947
382	13,825	3,974	121,073	25,188	78,127	10,308	1946
							TOTAL.

Source ; Returns furnished by the Provincial Authorities.

not available.

Province.	Places of Confinement.			Prisoners at the beginning of the year.			Received during the year.			Total.		
	Central Jails.	District Jails.	Subordinate Jails and lockups.	Males.	Fe-males.	Total.	Males.	Fe-males.	Total.	Males.	Fe-males.	Total.
Madras . . .	13	1	293	19,629	629	20,258	288,017	9,402	297,419	307,646	10,031	317,677
Bombay . . .	4	10	542	13,227	369	13,596	167,173	5,204	172,377	180,400	5,573	185,973
West Bengal . .	..	..	..	9,518	106	9,624	107,971	3,321	111,292	117,489	3,427	120,916
United Provinces .	6	48	2	25,948	181	26,124	160,733	1,584	162,317	186,676	1,765	188,441
East Punjab . .	2	..	..	7,023	23	7,046	74,748	850	75,598	81,771	873	82,644
Bihar . . .	4	9	..	13,901	180	14,081	94,155	1,973	96,128	108,056	2,153	110,209
Orissa . . .	..	..	..	..	..	..	..	..	..	..	..	..
Central Provinces and Berar .	2	12	20	4,906	169	5,075	38,618	1,327	40,245	43,824	1,496	45,320
Assam . . .	..	..	..	2,586	36	2,622	19,169	364	19,533	21,755	400	22,155
Ajmer-Merwara . .	..	..	..	421	12	433	4,510	57	4,567	4,931	69	5,000



SONS.

Distribution of Prisoners.

Discharged from all Causes.			Remaining at the end of the year.			Total Daily Average of Prisoners.			Province.
Males.	Females.	Total.	Males.	Females.	Total.	Males.	Females.	Total.	
281,562	9,308	290,870	26,084	723	26,807	25,162	710	[25,873	Madras.
157,258	5,184	162,442	23,238	283	23,521	16,341	373	[16,714	Bombay.
106,441	3,222	109,663	11,048	205	11,253	11,069	168	[11,237	West Bengal.
154,356	1,553	155,909	32,320	212	32,532	27,224	198	[27,422	United Provinces.
73,030	786	73,816	8,741	87	8,828	6,561	61	6,622	East Punjab.
92,052	1,950	94,002	16,004	203	16,207	14,410	220	14,630	Bihar.
..	..	..	..	..	..	..	..	..	Orissa.
33,186	1,224	34,410	10,638	272	10,910	5,827	198	6,025	Central Provinces and Berar
18,320	328	18,648	3,435	72	3,507	[3,001	54	3,055	Assam.
4,326	62	4,388	605	7	612	380	7	387	Ajmer-Merwara.

Source : Returns furnished by the Provincial Authorities

## No. 91.—Number and

Province.	Places of Confinement.			Prisoners at the beginning of the year.			Received during the year.			Total.		
	Central Jails.	District Jails.	Subordinate Jails and lockups.	Males.	Fe-males.	Total.	Males.	Fe-males.	Total.	Males.	Fe-males.	Total.
Coorg . . . .	..	..	..	45	..	45	254	4	258	299	4	303
Delhi . . . .	..	..	..	807	5	812	10,470	155	10,625	11,277	160	11,437
1948 . . . .	31	80	857	98,011	1,710	99,721	966,118	24,241	990,359	1,064,724	25,951	1,090,675
1947 . . . .	33	92	879	94,754	1,703	96,457	749,633	20,660	770,293	844,447	22,363	866,810
1946* . . . .	28	102	889	84,068	1,641	85,709	557,598	16,171	573,769	641,666	17,812	659,478
1945 . . . .	42	119	1,069	129,865	2,179	132,044	740,553	18,919	759,472	870,418	21,098	891,516
1944 . . . .	43	145	1,115	171,609	2,615	174,224	899,586	23,589	923,175	1,071,215	26,204	1,097,419
TOTAL 1943 . . . .	41	132	620	166,184	2,433	168,617	870,665	16,737	887,402	1,036,849	19,170	1,056,019
1942 . . . .	46	164	1,168	143,966	2,292	146,258	1,025,644	22,214	1,047,858	1,169,610	24,506	1,194,116
1941 . . . .	45	160	1,139	134,338	2,207	136,545	941,362	20,549	961,911	1,075,700	22,756	1,098,456
1940 . . . .	42	154	1,133	130,186	2,154	132,340	829,598	18,753	848,351	959,784	20,907	980,691

Note :—Figures prior to 1946

\* Excludes figures for West

SONS.

Distribution of Prisoners—*contd.*

Discharged from all Causes.			Remaining at the end of the year.			Total Daily Average of Prisoners.			Province.
Males.	Females.	Total.	Males.	Females.	Total.	Males.	Females.	Total.	
277	3	280	22	1	23	35	1	36	Coorg.
9,915	152	10,067	1,362	8	1,370	898	12	910	Delhi.
930,723	28,772	959,495	133,497	2,073	135,570	110,908	2,002	112,910	1948
746,956	20,695	767,651	97,431	1,668	99,099	94,843	1,693	96,536	1947
560,918	16,182	577,100	80,748	1,630	82,378	81,387	1,685	83,072	* 1946
749,787	19,001	768,788	120,633	2,095	122,728	123,520	2,120	125,646	1945
922,236	23,756	945,992	148,979	2,448	151,427	157,480	2,593	160,073	1944
884,705	16,933	901,638	152,101	2,237	154,338	163,889	2,377	166,266	1943
980,217	21,493	1,001,710	189,339	3,005	192,344	157,287	2,525	159,812	1942
931,739	20,464	952,203	143,961	2,292	146,253	148,901	2,407	151,308	1941
825,520	18,702	844,222	134,264	2,205	136,469	132,552	2,184	134,736	1940
									TOTAL.

relate to undivided India.  
W. Bengal and East Punjab.

## No. 92.—Religion, Age, and State

Province.	Religion.									
	Christians.		Mohammadans.		Hindus and Sikhs.		Buddhists and Jains.		All other Classes.	
	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.
Madras . . .	3,826	169	8,100	119	74,284	3,431	85	8	4,040	158
Bombay . . .	2,086	120	11,355	220	31,788	1,116	74	31	85	1
West Bengal . .	484	9	11,130	267	17,528	904	132	15	434	63
United Provinces .	284	—	9,721	42	31,554	224	57	2	384	—
East Punjab . .	77	—	1,063	5	13,492	114	1	—	234	—
Bihar . . .	474	4	4,380	37	17,924	484	144	2	1,548	107
Orissa . . .	..	..	..	..	..	..	..	..	..	..
Central Provinces and Berar.	82	1	1,137	10	9,441	164	66	..	1,678	75
Assam . . .	75	5	1,298	11	2,858	88	1	..	219	2
Ajmer-Merwara .	..	..	141	..	879	5	52	..	154	10

SONS.

of Education of Convicts.

Age.								Education.				Province.
Under 22.		22 to 40.		41 to 60.		Above 60.		Literate.		Illiterate.		
Males.	Fe- males.	Males.	Fe- males.	Males.	Fe- males.	Males.	Fe- males.	Males.	Fe- males.	Males.	Fe- males.	
11,062	379	60,954	2,325	16,369	1,089	1,950	92	14,237	154	76,098	3,731	Madras.
11,636	315	29,191	915	4,111	248	450	10	16,611	224	28,771	1,264	Bombay.
8,962	348	16,723	772	3,519	112	504	26	10,661	330	19,047	928	West Bengal.
7,235	21	27,613	190	6,089	55	1,063	2	12,852	23	29,148	245	United Provinces.
1,683	4	11,039	104	1,913	9	232	2	2,078	—	12,789	119	East Punjab.
5,510	53	14,429	448	3,644	1	889	14	6,642	—	17,830	634	Bihar.
..	..	..	..	..	..	..	..	..	..	..	..	Orissa.
2,872	17	7,759	180	1,705	52	48	1	5,597	4	6,787	146	Central Provinces and Berar.
460	6	3,267	58	620	38	104	4	250	..	4,201	106	Assam.
512	5	565	10	127	..	22	..	738	..	488	15	Ajmer-Merwara.

SOURCE.—Returns furnished by the Provincial Authorities.

## No. 92.—Religion, Age, and State

Province.	Religion.									
	Christians.		Mohammadans.		Hindus and Sikhs.		Buddhists and Jains.		All other Classes.	
	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.
Coorg . . .	1	..	18	..	43	..	..	..	6	..
Delhi . . .	—	—	996	6	2,287	18	8	—	—	—
1948 . . .	7,389	308	4,939	717	202,078	6,548	620	58	8,782	416
1947 . . .	4,556	208	33,141	513	117,956	4,917	492	15	4,228	257
1946* . . .	3,144	208	21,010	367	94,231	3,984	266	16	4,006	316
1945 . . .	3,602	138	58,499	876	106,517	4,169	638	24	4,205	366
1944 . . .	3,891	148	68,283	889	131,744	4,673	1,470	56	5,422	728
TOTAL } 1943 . . .	3,458	183	66,248	837	130,496	2,005	736	34	5,051	256
1942 . . .	3,886	129	69,846	879	160,421	5,331	762	22	4,613	243
1941 . . .	3,827	140	78,192	781	167,756	5,571	433	6	5,025	267
1940 . . .	3,411	99	77,465	790	143,977	5,193	438	12	3,867	333

NOTES.—Figures prior to  
\* Excludes figures for

**SONS.**

of Education of Convicts—*contd.*

Age.								Education.				Province.
Under 22.		22 to 40.		41 to 60.		Above 60.		Literate.		Illiterate.		
Males.	Fe- males.	Males.	Fe- males.	Males.	Fe- males.	Males.	Fe- males.	Males.	Fe- males.	Males.	Fe- males.	
12	..	47	..	9	..	..	..	31	..	37	..	Coorg.
378	..	1,579	22	273	2	61	—	1,457	7	1,834	17	Delhi.
50,322	1,148	173,166	5,024	38,379	1,606	5,323	151	71,154	742	197,030	7,205	1948
21,970	789	94,104	3,561	24,696	1,364	4,042	97	33,978	208	130,903	5,698	1947
16,862	564	86,018	3,236	18,270	996	2,417	95	22,739	112	99,354	4,702	1946*
20,986	673	121,159	3,769	27,776	1,025	3,540	106	30,188	84	143,273	5,489	1945
25,952	704	146,311	4,441	32,836	1,190	7,168	111	37,473	222	172,585	6,247	1944
24,682	659	142,466	3,362	33,408	1,211	5,162	118	39,690	366	165,157	4,941	1943
29,357	883	166,943	4,239	37,535	1,409	5,560	140	53,470	1,015	185,921	5,599	1942
26,451	666	181,343	4,370	41,820	1,575	5,619	154	51,293	462	203,940	6,303	1941
24,679	650	163,299	4,267	36,298	1,384	4,882	126	32,997	154	196,161	6,273	1940
												TOTAL.

1946 relate to undivided India.  
W. Bengal and E. Punjab.

## No. 93.—Number and Disposal of the Convicts in the

Province.	In jail at the commencement of the year.		Imprisoned during the year.		Total.	
	Males.	Females.	Males.	Females.	Males.	Females.
Madras . . . . .	14,622	481	90,335	3,885	104,957	4,366
Bombay . . . . .	8,131	291	115,373	1,488	123,504	1,779
West Bengal . . . . .	5,199	54	29,708	1,258	34,907	1,312
United Provinces . . . . .	13,518	42	42,000	268	55,518	310
East Punjab . . . . .	1,677	4	14,867	119	16,544	123
Bihar] . . . . .	7,228	102	24,472	634	31,700	736
Orissa . . . . .	..	..	..	..	..	..
Central Provinces and Berar . . . . .	3,378	102	12,384	150	15,762	252
Assam . . . . .	1,284	21	4,451	106	5,735	127
Ajmer-Merwara . . . . .	191	7	1,358	17	1,549	24



SONS.

Jails and Subsidiary Jails.

Released during the year.						By order of Government.		Province.
On appeal.		On expiry of sentence.		Under remission rules.		Males.	Females.	
Males.	Females.	Males.	Females.	Males.	Females.			
5,667	302	47,923	2,087	24,510	1,056	3,801	130	Madras.
1,002	30	30,811	1,315	4,017	100	1,535	58	Bombay.
177	3	27,458	1,194	2,790	10	142	2	West Bengal.
2,438	25	20,271	135	9,986	43	1,367	1	United Provinces.
3,883	40	4,204	61	2,089	8	553	5	East Punjab.
1,413	8	16,200	600	4,693	101	55	2	Bihar.
..	..	..	..	..	..	..	..	Orissa.
1,054	26	1,897	54	4,635	114	219	10	Central Provinces and Berar.
360	6	1,541	36	1,398	20	439	15	Assam.
123	4	458	10	166	3	306	2	Ajmer-Merwara.

SOURCE.—Returns furnished by the Provincial Authorities.

## No. 93.—Number and Disposal of the Convicts in the

Province.	In jail at the commencement of the year.		Imprisoned during the year.		Total.	
	Males.	Females.	Males.	Females.	Males.	Females.
Coorg . . . . .	21	..	68	..	89	..
Delhi . . . . .	378	1	3,291	24	3,669	25
1948 . . . . .	56,327	1,105	338,307	7,949	394,634	9,054
1947 . . . . .	63,364	1,124	165,555	5,908	228,919	7,032
1946* . . . . .	64,378	1,117	122,719	4,891	187,097	6,008
1945 . . . . .	95,590	1,412	173,473	5,573	269,063	6,985
TOTAL . . . . . 1944 . . . . .	117,792	1,707	214,865	6,495	332,657	8,202
1943 . . . . .	109,973	1,706	205,826	5,311	315,799	7,017
1942 . . . . .	109,162	1,756	239,488	6,609	348,650	8,365
1941 . . . . .	104,563	1,710	255,328	6,765	359,891	8,475
1940 . . . . .	99,316	1,632	229,163	6,431	328,479	8,063

NOTE.—Figure prior to 1946  
\* Includes figures for West

SONS.

Jails and Subsidiary Jails—*contd.*

Released during the year.								Province.
On appeal.		On expiry of sentence.		Under remission rules.		By order of Government.		
Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	
3	..	30	..	29	..	9	..	Coorg.
676	7	1,006	9	339	2	82	—	Delhi
16,796	451	151,809	5,501	546,531	1,457	8,508	225	1948
9,796	232	92,519	3,573	39,845	1,036	28,022	862	1947
8,445	208	69,205	2,468	43,722	970	6,582	85	1946*
19,769	315	87,152	4,267	62,971	962	4,558	96	1945
21,399	408	105,148	4,549	78,043	1,307	7,782	145	1944 } TOTAL
22,103	401	95,288	3,309	71,666	1,416	13,431	253	1943
18,932	491	110,220	3,893	65,443	1,305	23,879	501	1942
20,294	341	134,783	4,773	70,224	4,189	19,468	314	1941
20,179	316	126,794	4,741	63,555	1,052	6,224	129	1940

relate to undivided India.  
Bengal and East Punjab

## No. 93.—Number and Disposal of the Convicts in the

Province.	Transported beyond seas.		Transferred to mental hospitals.		Escaped.		Executed.	
	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.
Madras . . . . .	43	..	41	..	14	..	59	..
Bombay . . . . .	..	..	3	..	10	..	15	..
West Bengal . . . . .	—	—	5	—	23	—	—	—
United Provinces . . . . .	—	—	18	—	13	—	13	—
East Punjab . . . . .	..	..	..	..	7	..	6	..
Bihar . . . . .	..	..	9	..	1	..	9	..
Orissa . . . . .	..	..	..	..	..	..	..	..
Central Provinces and Berar . . . . .	..	..	4	..	5	..	16	..
Assam . . . . .	..	..	3	..	9	..	..	..
Ajmer-Merwara . . . . .	..	..	5	..	1	..	..	..

SONS.

Jails and Subsidiary Jails—*contd.*

Died.		Remaining at the end of the year.		Daily average number.			Province.
Males.	Females.	Males.	Females.	Males.	Females.	Total.	
303	6	18,894	580	17,427	544	17,971	Madras.
64	3	16,240	194	8,934	252	9,186	Bombay.
27	—	5,535	107	6,266	81	6,347	West Bengal.
129	—	20,028	85	14,552	57	14,609	United Provinces.
26	..	6,047	35	3,164	23	3,187	East Punjab.
9	1	9,777	130	7,860	114	7,974	Bihar.
..	..	..	..	..	..	..	Orissa.
43	..	7,821	148	3,642	106	3,748	Central Provinces and Berar.
14	1	1,990	51	1,614	35	1,649	Assam.
1	..	477	5	..	..	..	Ajmer-Merwara.

## No. 93.—Number and Disposal of the Convicts in the

Province.	Transported beyond seas.		Transferred to mental hospitals.		Escaped.		Executed.	
	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.
Coorg . . . . .	..	..	..	..	—	—	—	..
Delhi . . . . .	..	..	..	..	1	..	2	..
1948 . . . . .	43	..	88	..	84	..	120	..
1947 . . . . .	..	..	75	1	174	1	112	..
1946* . . . . .	224	3	67	4	34	1	269	3
1945 . . . . .	49	—	129	1	39	—	716	6
1944 . . . . .	125	—	141	6	61	—	737	4
TOTAL } 1943 . . . . .	87	—	73	5	85	—	827	4
1942 . . . . .	820	8	108	6	127	—	925	5
1941 . . . . .	1,872	7	94	3	275	—	736	8
1940 . . . . .	1,959	4	119	3	42	—	719	4

NOTE.—Figures prior to 1946  
\*Excludes figures for

SONS.

Jails and Subsidiary Jails—concl'd.

Died.		Remaining at the end of the year.		Daily average number.			Province.
Males.	Females.	Males.	Females.	Males.	Females.	Total.	
..	..	17	..	23	..	23	Coorg.
4	..	1,014	2	554	2	556	Delhi.
620	11	87,840	1,337	64,036	1,214	65,250	1948
543	13	55,292	1,084	57,702	1,100	58,802	1947
576	11	55,309	1,094	58,859	1,146	60,005	*1946
1,024	13	87,908	1,295	89,909	1,355	91,264	1945
1,738	21	108,726	1,612	111,007	1,684	112,692	1944
2,024	14	106,416	1,343	105,544	1,572	111,116	1493
1,373	22	123,840	2,104	108,734	1,826	110,560	1942
1,103	13	109,162	1,756	113,341	1,874	115,188	1941
964	15	104,563	1,710	101,436	1,685	103,121	1940
							TOTAL.

relate to undivided India, W. Bengal and E. Punjab.

## No. 94.—Nature and Length of Sentences of Convicts

Province.	Not exceeding one month.		Above one month and not exceeding six months.		Above six months and not exceeding one year.		Above one year and not exceeding five years.		Above five years and not exceeding ten years.	
	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.
Madras . . . . .	37,532	1,800	56,618	2,444	6,096	107	6,164	42	786	10
Bombay . . . . .	21,636	692	29,753	826	5,260	79	3,126	40	669	5
West Bengal . . . . .	14,052	796	14,620	480	2,962	30	2,940	20	506	16
United Provinces . . . . .	9,706	88	23,073	143	12,637	33	9,970	52	1,583	8
East Punjab . . . . .	1,845	23	6,695	67	5,331	30	4,934	15	840	4
Bihar . . . . .	6,065	201	13,275	454	5,904	57	6,060	29	1,927	6
Orissa . . . . .	..	..	..	..	..	..	..	..	..	..
Central Provinces and Berar . . . . .	1,339	19	8,588	156	1,299	32	949	18	16	..
Assam . . . . .	982	12	2,816	68	1,037	22	1,289	52	204	1
Ajmer-Merwara . . . . .	594	3	402	11	179	..	37	1	7	..



**SONS.**

**admitted into the Jails and Subsidiary Jails.**

Exceeding ten years.		Sentenced to Transportation beyond seas.				Sentenced to death.		Total.			Province.
		For life.		For a term.							
Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Total.	
63	2	1,782	54	..	..	182	6	109,229	4,465	113,694	Madras.
93	..	731	20	16	1	36	1	61,334	1,682	63,016	Bombay.
136	17	27	6	—	—	—	—	35,243	1,365	36,608	West Bengal.
1,039	2	2,544	18	28	—	310	9	62,028	356	62,384	United Provinces.
629	—	477	11	30	3	133	1	20,914	154	21,068	East Punjab.
339	..	651	7	2	..	26	1	34,249	764	35,013	Bihar.
..	..	..	..	..	..	..	..	..	..	..	Orissa.
16	3	90	18	4	1	73	3	12,384	250	12,634	Central Provinces and Berar.
24	..	289	2	..	..	..	..	6,351	157	6,508	Assam.
..	..	6	..	..	..	1	..	1,226	15	1,241	Ajmer-Merwara.

SOURCE.—Returns furnished by the Provincial Authorities.

## No. 94.—Nature and Length of Sentences of Convict

Province.	Not exceeding one month.		Above one month and not exceeding six months.		Above six months and not exceeding one year.		Above one year and not exceeding five years.		Above five years and not exceeding ten years.	
	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.
Coorg . . . . .	18	..	42	..	3	..	4	..	..	..
Dalhi . . . . .	991	8	1,101	13	915	3	761	—	108	—
1948 . . . . .	94,760	3,642	156,983	4,662	41,623	393	36,234	269	6,646	50
1947 . . . . .	61,366	2,468	90,636	3,566	28,157	1,328	24,931	260	5,855	44
1946* . . . . .	40,264	2,467	66,295	2,524	26,481	361	27,290	315	7,447	52
1945 . . . . .	44,088	2,862	70,689	2,079	29,221	294	23,038	179	3,211	16
TOTAL 1944 . . . . .	45,552	2,967	87,105	2,775	38,234	424	31,109	223	4,400	18
1943 . . . . .	43,394	2,071	82,786	2,501	38,279	397	31,659	241	5,340	34
1942 . . . . .	56,886	2,502	95,242	3,210	42,185	485	35,659	311	4,918	15
1941 . . . . .	67,663	2,879	98,852	3,007	48,059	466	32,182	296	4,380	14
1940 . . . . .	65,797	3,302	87,594	2,310	38,364	442	29,437	257	3,926	14

NOTE.—Figures prior to  
\*Excludes figures for

SONS.

admitted into the Jails and Subsidiary Jails—*contd.*

Exceeding ten years.		Sentenced to Transportation Beyond Seas.				Sentenced to death.		Total.			Province.
		For life.		For a term.							
Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.	Total.	
..	..	..	..	..	..	..	1	68	..	68	Coorg.
27	..	361	2	—	—	41	—	4,305	26	4,331	Delhi.
2,366	24	6,958	138	80	5	803	21	346,453	9,204	355,657	1948
1,448	27	6,881	117	67	13	700	16	220,908	7,839	228,747	1947
2,100	34	6,522	200	132	5	796	13	177,287	5,971	183,258	1946
451	3	1,544	48	27	—	1,210	22	173,459	5,573	179,032	1945
758	11	2,055	53	45	3	1,545	19	210,806	6,495	217,301	1944
790	10	1,985	42	45	3	1,457	18	205,735	5,312	211,047	1943
772	11	2,137	53	65	1	1,513	15	239,447	6,604	246,051	1942
455	4	2,239	75	39	2	1,364	22	255,233	6,765	261,998	1941
580	9	1,826	71	151	4	1,476	18	229,151	6,427	235,578	1940
											TOTAL.

1946 relate to undivided India, Bengal and E. Punjab.

## No. 95.—Offences Committed by Convicts and

Province.	Daily average population.	Offences dealt with by Criminal Courts.	Offences dealt with by Superintendents.		Punishments				
			By minor punishments.	By major punishments.	By Criminal Courts.	By			
						Minor.			
						Warning.	Penal diet with or without cellular confinement not exceeding 48 hours.	Separate and cellular confinement.	Hand-cuffing and link-fetters.
Madras . . . . .	17,971	44	244	398	44	88	33	5	50
Bombay . . . . .	9,186	1	1,356	1,179	1	267	60	36	425
West Bengal . . . . .	6,347	3	1,944	1,997	1	864	68	58	277
United Provinces . . . . .	14,609	22	8,526	6,887	22	3,897	..	188	952
East Punjab . . . . .	3,187	3	1,112	1,000	1	607	..	107	118
Bihar . . . . .	7,974	1	1,236	793	1	437	40	79	312
Orissa . . . . .	..	..	..	..	..	..	..	..	..
Central Provinces and Berar . . . . .	3,748	12	1,281	877	12	236	120	87	4
Assam . . . . .	1,649	14	501	321	14	183	9	3	149
Ajmer-Merwara . . . . .	241	..	47	127	..	13	..	..	32

**SONS.**

**the Punishments Inflicted in the Jails and Subsidiary Jails.**

Inflicted.								Grand total of punishments.	Province.
Superintendents.									
Minor.		Major.							
Other punishments.	Total.	Separate and cellular confinement.	Penal diet with cellular confinement exceeding 48 hours.	Fetters.	Corporal punishments.	Other punishments.	Total.		
67	243	31	2	50	..	316	399	686	Madras.
533	1,356	68	45	386	2	678	1,179	2,536	Bombay.
677	1,944	87	153	320	—	937	1,497	3,441	West Bengal.
3,489	8,526	540	..	1,689	9	4,649	6,887	15,435	United Provinces.
287	1,119	163	5	412	19	401	1,000	2,119	East Punjab.
368	1,236	102	26	286	10	369	793	2,029	Bihar.
..	..	..	..	..	..	..	..	..	Orissa.
826	1,281	121	..	3	..	753	877	2,170	Central Provinces and Berar.
157	501	12	..	136	..	173	321	836	Assam.
2	47	7	11	29	..	80	127	174	Ajmer-Merwara.

Source :—Returns furnished by the Provincial Authorities.

## No. 95.—Offences committed by Convicts and

Province.	Daily average population.	Offences dealt with by Criminal Courts.	Offences dealt with by Superintendents.		Punishments					
			By minor punishments.	By major punishments.	By Criminal Courts.	By				
						Minor.				
						Warning.	Penal diet with or without cellular confinement not exceeding 48 hours.	Separate and cellular confinement.	Hand-cuffing and link-fetters.	
Coorg . . . . .	23	..	7	..	..	1	..	..	1	
Delhi . . . . .	910	1	136	136	—	100	—	18	—	
1948 . . . . .	65,845	1,01	16,390	13,715	96	6,693	330	581	2,320	
1947 . . . . .	60,164	84	15,808	13,193	84	6,251	467	458	2,208	
1946* . . . . .	59,911	56	16,802	13,470	56	6,574	519	399	2,238	
1945 . . . . .	91,259	58	30,809	24,161	53	13,049	536	903	4,428	
TOTAL . . . . .	1944 . . . . .	112,699	149	37,016	30,203	142	14,480	702	1,157	5,108
1943 . . . . .	111,173	338	37,621	29,815	309	15,963	704	399	5,250	
1942 . . . . .	110,560	342	39,814	25,876	214	16,686	752	1,369	5,870	
1941 . . . . .	115,183	233	53,618	27,912	210	21,860	1,188	1,923	7,188	
1940 . . . . .	103,121	153	51,468	24,115	152	21,258	1,016	1,375	7,476	

Note.—Figures prior to 1946  
\*Excludes figures for West

**SONS.**

**the Punishments inflicted in the Jails and Subsidiary Jails—*contd.***

inflicted.								Grand total of punishments.	Province.
Superintendents.									
Minor.		Major.							
Other punishments.	Total.	Separate and cellular confinement.	Penal diet with cellular confinement exceeding 48 hours.	Fetters.	Corporal punishments.	Other punishments.	Total.		
5	7	..	..	..	..	..	..	7	Coorg.
18	136	42	—	41	..	53	136	272	Delhi.
6,429	16,353	1,173	242	2,352	40	8,409	13,216	29,665	1948
6,378	15,762	1,171	369	2,909	16	7,836	12,301	28,147	1947
7,380	17,055	964	205	2,464	15	9,083	12,731	29,275	1946*
12,043	37,172	2,212	488	5,953	87	15,587	24,327	55,391	1945
15,725	30,959	2,367	801	7,977	137	19,100	30,382	67,696	1944
14,389	37,705	2,657	904	7,863	238	18,253	29,915	67,929	1943
15,306	39,983	2,327	1,108	7,364	131	15,111	26,041	66,338	1942
21,646	53,805	2,755	1,294	7,695	118	16,282	28,144	82,159	1941
20,511	51,636	2,695	1,312	6,736	79	13,410	24,231	76,019	1940
									TOTAL.

relate to undivided India.  
Bengal and East Punjab.

## No. 96.—Sickness and Mortality

Province.	Daily average strength.			Number admitted into hospital.			Daily average number of sick.		
	Males.	Females.	Total.	Males.	Females.	Total.	Males.	Females.	Total.
Madras . . . . .	25,163	710	25,873	8,560	132	8,692	298	4	302
Bombay . . . . .	16,341	373	16,714	7,403	116	7,519	180	4	184
West Bengal . . . . .	11,069	168	11,237	10,329	221	10,550	361	8	369
United Provinces . . . . .	27,224	198	27,422	20,764	128	20,892	624	4	628
East Punjab . . . . .	6,357	61	6,418	7,556	44	7,600	130	—	130
Bihar . . . . .	14,410	220	14,630	11,204	71	11,275	450	2	452
Orissa . . . . .	..	..	..	..	..	..	..	..	..
Central Provinces and Berar.	5,827	198	6,025	2,887	30	2,917	91	2	93
Assam . . . . .	3,001	54	3,055	1,763	42	1,805	74	2	76
Ajmer-Merwara . . . . .	380	7	387	57	..	51	1	..	1



SONS.

among Prisoners.

Total deaths.			Ratio per 1,000 of average strength.									Province.
			Of admissions into hospital.			Of daily average number of sick.			Of deaths from all causes.			
Males.	Females.	Total.	Males.	Females.	Total.	Males.	Females.	Total.	Males.	Females.	Total.	
359	7	366	340	186	336	12	6	12	14	10	14	Madras.
116	4	120	456	311	452	11	10	11	7	10	7	Bombay.
56	1	57	933	1,315	939	33	48	33	5	6	5	West Bengal.
219	—	219	763	672	762	23	20	23	8	—	8	United Provinces.
47	..	47	1,189	721	1,184	20	..	20	7	—	7	East Punjab.
112	3	115	777	323	771	31	9	31	8	14	8	Bihar.
..	..	..	..	..	..	..	..	..	..	..	..	Orissa.
52	1	53	1,402	296	1,365	243	56	39	13	1	13	Central Provinces and Berar.
29	1	30	587	785	591	25	36	25	10	19	10	Assam.
1	..	1	134	..	132	6	..	5	3	..	3	Ajmer-Merwara.

Source :—Returns furnished by the Provincial Authorities.

## No. 96.—Sickness and Mortality

Province.	Daily average strength.			Number admitted into hospital.			Daily average number of sick.		
	Males.	Females.	Total.	Males.	Females.	Total.	Males.	Females.	Total.
Coorg . . . .	31	..	31	10	..	10	..	..	..
Delhi . . . .	898	12	910	937	10	947	32	—	32
1948 . . . .	110,701	2,001	112,702	71,470	794	72,264	2,241	26	2,267
1947 . . . .	95,114	1,689	96,803	56,737	725	57,462	1,948	28	1,976
1946* . . . .	81,382	1,684	83,066	46,205	737	46,942	1,763	26	1,789
TOTAL { 1945 . . . .	122,652	2,116	124,768	93,994	1,469	95,463	2,974	52	3,026
1944 . . . .	—	—	—	111,032	1,375	112,407	—	—	—
1943 . . . .	—	—	—	134,043	1,770	135,813	—	—	—
1942 . . . .	156,540	2,519	159,059	107,230	1,238	108,468	3,623	54	3,677
1941 . . . .	148,265	2,400	150,665	88,064	1,122	89,186	2,952	44	2,996
1940 . . . .	131,711	2,180	133,891	70,809	848	71,657	2,426	37	2,463

Note.—Figures prior to 1946  
\* Excludes figures for West

**SONS.**

among Prisoners—*concl'd.*

Total deaths.			Ratio per 1,000 of average strength.									Province.
			Of admissions into hospital.			Of daily average number of sick.			Of deaths from all causes.			
Males.	Females.	Total.	Males.	Females.	Total.	Males.	Females.	Total.	Males.	Females.	Total.	
1	..	1	320	..	315	12	..	12	31	..	31	Coorg.
13	6	19	1,042	823	1,045	34	..	35	14	494	21	Delhi.
1,005	23	1,028	7,943	5,432	7,892	450	185	246	120	554	127	1948
775	23	798	5,228	4,717	5,580	196	521	195	64	58	73	1947
727	13	740	3,969	3,649	4,371	184	179	184	61	36	61	1046*
1,397	25	1,322	8,793	9,360	8,791	299	317	300	127	88	128	1945
2,173	33	2,206	—	—	—	—	—	—	—	—	—	1944
3,039	27	3,066	—	—	—	—	—	—	—	—	—	1943
1,879	30	1,909	686	491	682	23	21	23	12	12	12	1942
1,363	24	1,387	594	467	592	20	18	20	9	10	9	1941
1,174	21	1,195	538	389	535	18	17	18	9	10	9	1940
												TOTAL.

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Bengal and East Punjab.

## No. 97.—Number of Convicts Admitted, who

Province.	Total number admitted.			Number of habitual offenders imprisoned in default of finding security for good behaviour.		Number previously convicted.					
						Once.		Twice.		More than twice.	
	Males.	Females.	Total.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.
Madras . . . . .	90,335	3,885	94,220	154	8	1,408	12	1,029	5	519	1
Bombay . . . . .	45,398	1,488	46,886	35	2	288	10	667	16	1,807	62
West Bengal . . . . .	29,708	1,258	30,966	170	5	543	29	7,014	1	1,198	—
United Provinces .. .	42,000	268	42,268	1,206	—	1,465	—	869	—	655	—
East Punjab . . . . .	14,867	119	14,986	190	4	423	—	336	—	202	—
Bihar . . . . .	24,472	634	25,106	348	..	314	5	84	..	37	..
Orissa . . . . .	..	..	..	..	..	..	..	..	..	..	..
Central Provinces and Berar . . . . .	12,384	250	12,634	55	1	427	14	214	19	239	7
. . . . .	4,451	106	4,557	162	..	286	1	39	..	25	..

**SONS.**

had been Previously convicted.

Total.			Youthful offenders (under 15 years of age).						Province.
			Number admitted.			Number previously convicted.			
Males.	Females.	Total.	Males.	Females.	Total.	Males.	Females.	Total.	
2,110	26	2,136	..	..	..	..	..	..	Madras.
2,702	88	2,790	—	—	—	—	—	—	Bombay.
2,596	35	2,631	1,731	48	1,779	67	..	67	West Bengal.
4,175	—	4,175	111	—	111	22	—	26	United Provinces.
1,151	4	1,155	8	—	8	—	—	—	East Punjab.
783	5	788	32	..	32	11	..	11	Bihar.
..	..	..	..	..	..	..	..	..	Orissa.
880	40	920	202	4	206	6	..	6	Central Provinces and Berar.
512	1	..	13	..	13	6	..	6	Assam.

Source :—Returns furnished by the Provincial Authorities.

## No. 97.—Number of Convicts Admitted, who

Province.	Total number admitted.			Number of habitual offenders imprisoned in default of finding security for good behaviour.		Number previously convicted.					
						Once.		Twice.		More than twice.	
	Males.	Females.	Total.	Males.	Females.	Males.	Females.	Males.	Females.	Males.	Females.
Ajmer-Merwara . . . . .	1,226	15	1,241	..	..	39	4	43	2	43	..
Coorg . . . . .	63	..	63	..	..	4	..	..	..	1	..
Delhi . . . . .	3,291	24	3,315	27	—	235	—	65,	—	25	—
1948 . . . . .	268,195	8,047	276,242	2,347	20	5,432	75	10,360	43	4,751	72
1947 . . . . .	164,808	5,905	170,713	1,601	16	5,618	54	2,916	33	3,741	62
1946 . . . . .	128,665	4,891	133,556	2,328	10	5,194	111	2,376	41	3,481	69
1945 . . . . .	173,476	5,573	179,049	4,076	28	7,347	84	3,591	53	4,687	76
TOTAL . . . . .	210,825	6,495	217,320	4,642	40	8,426	124	4,486	58	5,381	92
1943 . . . . .	205,413	5,311	210,724	5,081	33	8,595	117	3,525	27	3,080	37
1942 . . . . .	239,321	6,604	245,925	5,989	5	9,057	114	3,962	28	5,079	94
1941 . . . . .	255,233	6,765	261,998	6,145	7	9,682	152	4,267	50	5,727	87
1940 . . . . .	229,158	6,427	235,585	6,291	21	9,149	129	4,005	58	5,334	97

Note :—Figures prior to 1946  
\*Excludes figures for

SONS.

had been previously convicted—*contd.*

Total.			Youthful offenders (under 15 years of age).						Province.
			Number admitted.			Number previously convicted.			
Males.	Females.	Total.	Males.	Females.	Total.	Males.	Females.	Total.	
125	6	131	112	..	112	2	..	2	Ajmer-Merwara.
5	..	5	2	2	..	1	..	1	Coorg.
352	..	352	—	—	—	—	—	—	Delhi.
16,391	205	16,596	2,211	52	2,263	115	..	115	1948
13,760	160	12,920	271	12	283	27	..	27	1947
13,424	228	13,652	146	6	152	18	3	21	1946*
19,701	240	19,941	234	8	242	42	1	43	1945
22,935	314	23,249	362	5	367	75	—	75	1944 } Total.
20,281	214	20,495	314	13	327	52	—	52	1943
24,087	241	24,328	480	20	500	58	—	58	1942
25,821	296	26,117	410	15	425	65	1	66	1941
24,779	305	25,084	306	8	314	55	1	56	1940

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## PRISONS.

## No. 98.—Expenditure incurred in Guarding and Maintaining Prisoners exclusive of Cost of Building, Repairs, etc.

Province.	Daily average number of prisoners.	Establishment.		Dieting charges.		Other charges.			Total cost per head of average strength.
		Total cost.	Cost per head of average strength.	Total cost.	Cost per head of average strength (exclusive of civil prisoners).	Total cost.	Cost per head of average strength.	Total expenditure.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras . . . . .	25,873	16,29,753	62·99	46,95,803	181·88	12,37,248	47·82	75,62,804	292·130
Bombay . . . . .	13,301	15,10,194	113·54	34,93,737	262·66	7,34,021	55·18	57,37,952	431·37
West Bengal . . . . .	11,237	16,73,567	148·94	23,32,585	207·56	10,55,975	93·97	5,062,109	450·50
United Provinces . . . . .	..	..	..	..	..	..	..	..	..
East Punjab . . . . .	6,418	10,54,363	164·00	13,07,366	203·70	7,56,527	117·88	31,18,226	485·81
Bihar . . . . .	14,630	12,50,199	85·44	33,52,865	229·19	20,16,022	137·80	66,19,086	452·44
Orissa . . . . .	..	..	..	..	..	..	..	..	..

Source :—Returns furnished by the Provincial Authorities



**PRISONS.**

**No. 98.—Expenditure incurred in Guarding and Maintaining Prisoners exclusive of Cost of Building, Repairs, etc.—*contd.***

Province.	Daily average number of prisoners.	Establishment.		Dieting charges.		Other charges.		Total expenditure.	Total cost per head of average strength.
		Total Cost,	Cost per head of average strength.	Total cost.	Cost per head of average strength (exclusive of civil prisoners).	Total cost.	Cost per head of average strength.		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Central Provinces and Berar . . . . .	6,025	7,50,039	298·15	10,12,816	189·93	3,14,399	99·43	20,77,254	682·10
Assam . . . . .	3,055	2,32,238	76·00	6,18,766	202·56	2,49,745	81·75	11,00,749	360·22
Ajmer-Merwara . . . . .	387	46,809	120·94	63,672	164·56	69,990	180·85	1,80,471	466·36
Coorg . . . . .	36	10,908	303·42	6,001	167·39	1,642	45·72	18,551	516·02
Delhi . . . . .	910	93,112	102·31	2,46,703	271·06	1,75,273	192·61	5,15,088	566·03
1948 . . . . .	81,872	82,51,182	1,475·73	1,71,30,314	2,080·49	66,10,842	1,053·01	3,19,92,338	4,608·72
1947 . . . . .	70,926	63,69,096	933·58	1,19,57,094	14,72·11	1,35,32,668	645·63	3,18,58,858	3,051·32
1946* . . . . .	83,071	62,52,207	75·26	1,09,21,507	57·25	52,31,977	62·98	2,24,05,691	269·71
1945 . . . . .	128,019	97,51,015	1,132·87	1,62,11,441	1,607·91	53,68,243	645·91	3,13,19,389	330·89
1944 . . . . .	158,905	94,95,336	..	2,26,42,013	..	58,69,004	..	3,80,06,353	117·48
1943 . . . . .	183,018	89,31,761	..	2,24,58,359	..	54,23,188	..	3,68,14,308	108·79
1942 . . . . .	160,416	71,45,064	44·45	95,44,105	59·49	61,32,220	38·23	2,28,25,004	142·29
1941 . . . . .	150,560	67,92,900	45·12	68,22,028	45·38	48,46,169	32·18	1,84,63,506	122·63
1940 . . . . .	133,745	66,50,468	49·72	55,42,249	41·50	39,88,519	29·82	1,61,81,634	120·99
<b>TOTAL . . . . .</b>									

*Note.*—Figures prior to 1946 relate to undivided India.  
\* Excludes figures for W. Bengal and E. Punjab.

## PRISONS.

## No. 99.—Conditions of the Prisoners released from the Jails.

Province.	Number released during the year.	Number who had neither lost nor gained weight in jail.	Number who had gained weight.			Number who had lost weight.		
			Up to 5 lb.	Over 5 lb.	Total.	Up to 5 lb.	Over 5 lb.	Total.
Madras . . .	61,540	21,615	32,777	4,897	37,674	1,943	308	2,251
Bombay . . .	48,180	24,024	12,886	3,386	16,272	6,610	1,274	7,884
West Bengal . . .	31,776	11,859	12,669	2,141	14,810	4,778	329	5,107
United Provinces . . .	34,266	16,965	11,636	3,189	14,825	2,109	367	2,476
East Punjab . . .	10,843	6,797	3,564	255	3,819	219	8	227
Bihar . . .	18,022	7,738	6,945	1,837	8,682	1,318	284	1,602
Orissa . . .	..	..	..	..	..	..	..	..
Central Provinces and Berar . . .	8,013	2,983	2,395	2,043	4,448	440	142	582
Assam . . .	4,712	1,395	1,759	846	2,605	618	94	712
Ajmer Merwara . . .	1,091	225	400	177	577	249	40	289
Coorg . . .	67	22	21	21	42	2	1	3
Delhi . . .	2,121	1,314	639	26	665	136	6	142
1948 . . .	220,631	94,937	85,691	18,818	104,509	18,422	2,853	21,275
1947 . . .	157,503	67,020	55,512	18,509	74,021	12,364	3,618	15,978
1946* . . .	120,108	44,976	45,198	16,837	61,035	10,265	2,782	13,047
1945 . . .	178,424	68,125	61,476	26,295	87,771	17,590	4,961	22,551
TOTAL . . . 1944 . . .	203,778	74,523	62,198	27,794	101,925	16,602	5,246	27,340
1943 . . .	220,080	84,269	72,000	29,790	115,486	16,570	5,314	28,325
1942 . . .	216,285	75,987	78,812	34,548	113,360	20,546	6,376	26,922
1941 . . .	241,489	89,542	81,319	39,579	120,898	23,044	7,975	31,019
1940 . . .	209,318	76,078	70,691	37,083	107,774	19,196	6,269	25,456

Source :—Returns furnished by the Provincial Authorities.

Note.—Figures prior to 1946 relate to undivided India.

\* Excludes figures for West Bengal and East Punjab.

**PRISONS.**

**No. 100.—Working of the Mark System in the Jails and Subsidiary Jails.**

1	2		3		4		5	6
Province.	Number of convicts released during the year who gained remission under the mark system.		Maximum remission in days gained by any convict released during the year.		Average remission gained by the convicts entered in column 2.		Maximum gratuity earned by any convict released during the year.	Average gratuity earned by the convicts entered in column 2.
	Sentences.		Sentences.		Sentences.			
	Six months and not exceeding five years.	Exceeding five years.	Six months and not exceeding five years.	Exceeding five years.	Six months and not exceeding five years.	Exceeding five years.		
							Rs.	Rs.
Madras . . .	22,825	183	1,022	2,003	291	388	53.44	0.00
Bombay . . .	4,078	39	29,773	12,192	2,68,773	22,657	320.43	44.75
West Bengal . . .	2,596	196	1,210	2,068	541	815	—	—
United Provinces . . .	9,924	105	61,098	17,044	19,965	11,707	—	—
East Punjab . . .	1,955	142	2,141	3,482	788	2,042	—	—
Bihar . . .	4,193	349	935	1,035	322	252	..	..

Source : Returns furnished by the Provincial Authorities

† Figures relate to 15-8-47 to 31-12-47.

## PRISONS.

No. 100.—Working of the Mark System in the Jails and Subsidiary Jails—*contd.*

1 Province.	2 Number of convicts released during the year who gained remission under the mark system.		3 Maximum remission in days gained by any convict released during the year.		4 Average remission gained by the convicts entered in column 2.		5 Maximum gratuity earned by any convict released during the year.	6 Average gratuity earned by the convicts entered in Column 2.
	Sentences.		Sentences.		Sentences.			
	Six months and not exceeding five years.	Exceeding five years.	Six months and not exceeding five years	Exceeding five years.	Six months and not exceeding five years	Exceeding five years.		
Orissa . . . . .	..	..	..	..	..	..	..	..
Central Provinces and Berar . . . . .	4,714	30	2,510	2,482	827	1,484	31.00	0.745
Assam . . . . .	1,423	26	1,717	1,687	623	1,112	11.50	2.63
Ajmer-Merwara . . . . .	138	14	390	1,680	98	702	..	..
Coorg . . . . .	13	..	..	..	..	..	..	..
Delhi . . . . .	337	4	1,215	1,357	615	1,012	—	—
1948 . . . . .	52,196	1,088	1,02,011	45,030	2,92,843	42,171	416.37	68.50
1947 . . . . .	39,301	1,300	18,368	24,604	2,58,271	77,871	165.74	10.31
1946* . . . . .	44,133	1,088	13,446	17,479	3,23,364	99,309	..	..
1945 . . . . .	60,859	1,746	934	2,296	—	557	53.06	1.55
TOTAL . . . . .	73,428	1,673	665	1,814	63	644	45.44	.33
1943 . . . . .	70,733	1,702	633	2,783	59	597	45.50	.15
1942 . . . . .	63,339	2,749	951	3,708	75	530	77.00	1.35
1941 . . . . .	68,799	2,252	970	3,048	64	521	47.12	1.35
1940 . . . . .	61,804	2,221	630	2,748	67	508	71.94	1.61

NOTE :—Figures prior to 1946 relate to undivided India.  
\* Excludes figures for West Bengal and East Punjab.

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**NATIONAL FINANCE  
REVENUE AND EXPENDITURE.**

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## REVENUE AND

## No. 101.—General Statement of Gross Revenue and Expenditure charged

	1941-42.					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
Gross Revenue . . . . .	1,73,69,71	14,11	19,54,81	16,86,39	14,94,28	16,49,98
Expenditure charged to Revenue .	1,86,39,34	12,47	18,66,85	15,25,38	15,50,38	16,47,89
Ultimate Result . { Surplus or Deficit	—	1,64	87,96	1,61,01	—	2,09
	12,69,63	—	—	—	56,10	—
Expenditure not charged to Revenue—						
Capital outlay on—]						
Construction of State Railways—						
Commercial . . . . .	—4,01,17	—	—	—	—	—
Strategic . . . . .	—2,53	—	—	—	—	—
Capital contributed by Railway Companies and Indian States towards outlay on State Railways—						
Discharge of Debentures . . . . .	4,87,58	—	—	—	—	—
Construction of Irrigation, etc., Works.	..	—	—3,23	1,36	—1,89	39,16
Posts and Telegraphs . . . . .	9,13	—	—	—	—	—
Vizagapatam Port . . . . .	10	—	—	—	—	—
New Capital at Delhi . . . . .	32,97	—	—	—	—	—

Source : Combined Finance and Revenue

**EXPENDITURE.**

against Revenue or Capital, Annual Surplus or Deficit and Cash Balances

[Figures are in thousands of Rupees.]

1941-42.							
Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
15,40,46	6,55,23	5,31,44	3,28,48	2,20,69	2,06,59	5,84,93	Gross Revenue.
13,70,33	6,00,91	5,11,59	3,31,00	1,98,43	1,91,90	5,59,24	Expenditure charged to Revenue.
1,70,13	54,32	19,85	—	22,26	14,69	25,69	Surplus or Deficit } Ultimate Result.
—	—	—	2,52	—	—	—	
							Expenditure not charged Revenue—
							Capital outlay on—
							Construction of State Railways—
							Commercial.
							Strategic.
							Capital contributed by Railway Companies and Indian States towards outlay on State Railways—
							Discharge of Debentures.
70,30	—	—	—	—	—	—1,06,63	Construction of Irrigation, etc., Works.
							Posts and Telegraphs.
							Vizagapatam Port.
							New Capital at Delhi.

## REVENUE AND

## No. 101.—General Statement of Gross Revenue and Expenditure charged

	1941-42.					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces
Expenditure not charged to Revenue— <i>contd.</i>						
Capital Outlay on— <i>contd.</i>						
Miscellaneous—						
Payments of Commuted value of Pensions.	—26,88	—	—	20	—2,75	—2,39
Payments to Retrenched Personnel.	—	—	—	—	—	—2
Bombay Development Scheme.	—	—	—	—5.90	—	—
Forests . . . . .	—	—	—	—	—	—
Improvement of Public Health	—	—	—	7	—	—
Civil Works . . . . .	—	—	9,29	6,29	—	1,82
Other Provincial Works . .	—	—	—	—	—	—
Industrial Development . .	—	—	1,18	—	—	—
Electricity Schemes . . . .	—	—	3,76	—	—	—
<b>TOTAL . . . . .</b>	<b>99,20</b>	<b>—</b>	<b>11,00</b>	<b>2,02</b>	<b>—4,64</b>	<b>38,57</b>
Opening Balance . . . . .	14,67,76	3,71	53,73	98,85	1,09,51	2,49,25
Closing Balance . . . . .	15,94,00	5,30	1,05,87	2,79,59	1,32,40	1,08,68

Source : Combined Finance and Revenue



**EXPENDITURE.**

against Revenue or Capital, Annual Surplus or Deficit and Cash Balances—*contd.*

[Figures are in thousands of Rupees.]

1941-42.							
Government of Pinjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
							Expenditure not charged to Revenue— <i>contd.</i>
							Capital Outlay on— <i>contd.</i>
							Miscellaneous—
2,31	—1,45	57	42	—	—	—	Payments of Commuted Value of Pensions.
—	—2	—	—	—	—	—	Payments to Retrenched Personnel.
—	—	—	—	—	—	—	Bombay Development Scheme.
—	—	—13	—	—	—	—	Forests.
—	—	—	—	—	—	—	Improvement of Public Health.
11,14	84	1	—	—	—	—2	Civil Works.
—	—	—	—	—	—	1,61	Other Provincial Works.
—7	—	—	—	—	—	—	Industrial Development.
14,52	—	—	—	1,64	—	—	Electricity Schemes.
87,06	—63	43	42	1,64	—	1,08,22	<b>TOTAL.</b>
2,01,97	64,40	1,45,84	71,10	18,99	15,58	33,72	Opening Balance.
1,46,77	89,95	64,90	79,77	55,99	39,01	47,22	Closing Balance.

## REVENUE AND

## No. 101.—General Statement of Gross Revenue and Expenditure charged

	1942-43.					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
Gross Revenue . . . . .	2,35,36,50	15,86	21,92,19	19,70,31	16,46,42	20,45,61
Expenditure charged to Revenue .	3,47,14,18	12,89	20,66,63	17,78,78	16,79,18	20,44,01
Ultimate Result . { Surplus. or Deficit .	—	2,97	1,25,56	1,91,53	—	1,60
	1,11,77,68	—	—	—	32,76	—
Expenditure not charged to Revenue—						
Capital outlay on—						
Construction of State Railways—						
Commercial . . . . .	18,44,95	—	—	—	—	—
Strategic . . . . .	—4,86	—	—	—	—	—
Capital contribution by Railway Companies and Indian States towards outlay on State Railways—						
Discharge of Debentures . . . . .	5,98,87	—	—	—	—	—
Construction of Irrigation, etc., Works.	—	—	81	22	2,28	12,79
Posts and Telegraphs . . . . .	39,66	—	—	—	—	—
Vizagapatam Port . . . . .	41	—	—	—	—	—
New Capital at Delhi . . . . .	30,96	—	—	—	—	—

**EXPENDITURE.**

against Revenue or Capital, Annual Surplus or Deficit and Cash Balances—*contd.*

[Figures are in thousands of Rupees.]

1942-43.							
Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
18,45,70	7,51,50	6,68,78	3,86,76	2,35,04	2,24,45	6,64,99	Gross Revenue.
15,13,16	6,62,78	6,47,11	3,54,70	2,33,25	2,17,34	6,51,57	Expenditure charged to Revenue.
3,32,54	88,72	21,67	32,06	1,79	7,11	13,42	Surplus or Deficit } Ultimate Result.
—	—	—	—	—	—	—	
—	—	—	—	—	—	—	Expenditure not charged to Revenue—
—	—	—	—	—	—	—	Capital outlay on—
—	—	—	—	—	—	—	Construction of State Railways—
—	—	—	—	—	—	—	Commercial.
—	—	—	—	—	—	—	Strategic.
—	—	—	—	—	—	—	Capital contributed by Railway Companies and Indian States towards outlay on State Railways—
—	—	—	—	—	—	—	Discharge of Debentures.
56,64	—	—	—	—	—	—1,30,85	Construction of Irrigation, etc., Works.
—	—	—	—	—	—	—	Posts and Telegraphs.
—	—	—	—	—	—	—	Vizagapatam Port.
—	—	—	—	—	—	—	New Capital at Delhi.

## REVENUE AND

## No. 101.—General Statement of Gross Revenue and Expenditure charged

	1942-43.					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
Expenditure not charged to Revenue— <i>contd.</i>						
Capital Outlay on— <i>contd.</i>						
Miscellaneous—						
Payments of Commuted Value of Pensions.	—35,33	—	—	—1,26	—2,84	—45
Payments to Retrenched Personnel	—	—	—	—	—	—1
Bombay Development Scheme	—	—	—	—2,59	—	—
Forests . . . . .	—	—	—	—	—	—
Improvement of Public Health.	—	—	—	2,28	—	—
Civil Works . . . . .	—	—	5,93	6,16	—	7,13
Other Provincial Works . .	—	—	—	—	—	—
Industrial Development . .	—	—	3,17	—	—	—
Electricity Schemes . . . .	—	—	36,62	—	—	—
Defence Services—						
Defence Capital outlay . . .	52,50,81	—	—	—	—	—
Extraordinary Items—						
Capital outlay on Schemes Connected with War, 1939.	1,29,35	—	—	—	—	60,59
<b>TOTAL . . . . .</b>	<b>78,54,82</b>	<b>—</b>	<b>46,53</b>	<b>4,81</b>	<b>—56</b>	<b>80,05</b>
Opening Balance . . . . .	15,94,00	5,30	1,05,87	2,79,59	1,32,40	1,08,68
Closing Balance . . . . .	18,23,15	8,17	3,76,02	1,98,12	2,60,46	1,98,42

**EXPENDITURE.**

against Revenue or Capital, Annual Surplus or Deficit and Cash Balances—*contd.*

[Figures are in thousands of Rupees.]

1942-43.							
Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
							Expenditure not charged to Revenue— <i>contd.</i>
							Capital outlay on— <i>contd.</i>
							Miscellaneous—
—1,91	—1,27	—19	1,64	—	—	—	Payments of Commuted Value of Pensions.
—	—1	—	—	—	—	—	Payments to Retrenched personnel.
—	—	—	—	—	—	—	Bombay Development Scheme.
—	—	—7,14	—	—	—	—	Forests.
—	—	—	—	—	—	—	Improvement of Public Health.
—	35	31	—	—	—	—1	Civil Works.
—	—	—	—	—	—	—6,65	Other Provincial Works.
—	—	—	—	—	—	—	Industrial Development.
8,42	—	—	—	31	—	—	Electricity Schemes.
—	—	—	—	—	—	—	Defence Services—
—	—	—	—	—	—	—	Defence Capital outlay.
—	—	—	72,54	—	—	—15,35	Extraordinary Items—
							Capital outlay on Schemes connected with War, 1939.
63,15	—93	—7,02	74,18	31	—	—1,52,86	TOTAL.
1,46,77	89,95	64,90	79,77	55,99	39,01	47,22	Opening Balance.
3,05,83	1,73,96	2,12,28	1,30,65	1,01,57	32,54	48,00	Closing Balance.

## REVENUE AND

## No. 101.—General Statement of Gross Revenue and Expenditure charged

	1943-44.					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
Gross Revenue . . . . .	3,02,86,57	19,92	29,84,20	25,20,55	23,55,06	24,25,80
Expenditure charged to Revenue .	4,92,76,48	13,99	29,84,14	21,50,00	26,28,73	24,24,19
Ultimate Result . { Surplus or Deficit	— 1,89,89,91	5,93 —	6 —	3,70,55 —	2,73,67 —	1,61 —
Expenditure not charged to Revenue—						
Capital outlay on—						
Construction of State Railways—						
Commercial . . . . .	9,38,85	—	—	—	—	—
Strategic . . . . .	—1,03,32	—	—	—	—	—
Capital contributed by Railway Companies and Indian States towards outlay on State Railways—						
Discharge of Debentures . . . . .	35,11	—	—	—	—	—
Construction of Irrigation, etc., Works.	—	—	5,64	30	90	12,95
Posts and Telegraphs . . . . .	3,89,84	—	—	—	—	—
Schemes of Agricultural Improvement and Research.	—	—	—	—	—	—
Vizagapatam Port . . . . .	—	—	—	—	—	—
Lighthouses and Lightships . . . . .	—	—	—	—	—	—
Currency . . . . .	—	—	—	—	—	—
New Capital at Delhi . . . . .	—27	—	—	—	—	—
Security Printing Press . . . . .	—	—	—	—	—	—

**EXPENDITURE.**

against Revenue or Capital, Annual Surplus or Deficit and Cash Balances—*contd.*

[Figures are in thousands of Rupees.]

1943-44.							
Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
26,32,85	10,31,48	8,55,98	5,16,78	2,55,73	2,55,78	9,94,40	Gross Revenue.
16,88,90	10,85,64	8,54,92	4,45,29	2,35,36	2,53,86	5,93,00	Expenditure charged to Revenue.
9,43,95	—	1,06	71,49	20,37	1,92	4,06,40	Surplus or Deficit } Ultimate Result.
—	54,16	—	—	—	—	—	
							Expenditure not charged to Revenue—
							Capital outlay on—
							Construction of State Railways—
							Commercial.
							Strategic.
							Capital contributed by Railway Companies and Indian States towards outlay on State Railways—
							Discharge of Debentures.
41,16				—25		—74,85	Construction of Irrigation, etc., Works.
							Posts and Telegraphs.
							Schemes of Agricultural Improvement and Research.
							Vizagapatam Port.
							Lighthouses and Lightships.
							Currency.
							New Capital at Delhi.
							Security Printing Press.

## REVENUE AND

## No. 101.—General Statement of Gross Revenue and Expenditure charged

	1943-44.					
	Central Govern-ment.	Govern-ment of Coorg.	Govern-ment of Madras.	Govern-ment of Bombay.	Govern-ment of Bengal.	Govern-ment of United Provinces.
Expenditure not charged to Revenue— <i>contd.</i>						
Capital outlay on—						
Miscellaneous—						
Payments of Commuted Value of Pensions.	—40,89	—	—	—4,95	—2,94	—4,60
Payments of Retrenched Personnel.	—	—	—	—53	—	—19
Bombay Development Scheme	—	—	—	—2,13	—	—
Forests . . . . .	—	—	—	—	—	—
Improvement of Public Health.	—	—	—	45	—	—
Civil Works . . . . .	—	—	2,64	3,98	—	42,58
Other Provincial Works . . . . .	—	—	—	—	—	—
Industrial Development . . . . .	—	—	4,62	—	—	—
Electricity Schemes . . . . .	—	—	24,92	—	—	—
Defence Services—						
Defence Capital outlay . . . . .	37,45,81	—	—	—	—	—
Extraordinary Items—						
Capital outlay on Schemes connected with the War, 1939.	14,84,77	20	—	10,07,25	27,81,83	6,49,48
<b>TOTAL . . . . .</b>	<b>64,50,70</b>	<b>20</b>	<b>37,22</b>	<b>11,04,89</b>	<b>27,79,90</b>	<b>7,00,41</b>
Opening Balance . . . . .	18,23,15	8,17	3,76,02	1,98,12	2,60,46	1,90,42
Closing Balance . . . . .	83,65,81	13,86	1,41,27	76,17	3,06,61	3,34,31



**EXPENDITURE.**

against Revenue or Capital, Annual Surplus or Deficit and Cash Balances—*contd.*

[ Figures are in thousands of Rupees.]

1943-44.							
Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
							Expenditure not charged to Revenue— <i>contd.</i>
							Capital outlay on—
							Miscellaneous—
14	—96	—93	—1,39	—	—	—	Payments of Commuted Value of pensions.
—	—3	—	—	—	—	—	Payments of Retrenched Personnel.
—	—	—	—	—	—	—	Bombay Development Schemes.
—	—	—2,91	—	—	—	—	Forests.
—	—	—	—	—	—	—	Improvement of Public Health.
—	34	—25	—	—	—	1	Civil Works.
—	—	—	—	—	—	—5,55	Other Provincial Works.
—7	—	—	—	—	—	—	Industrial Development.
9,22	—	—	—	1,31	—	—	Electricity Schemes.
—	—	—	—	—	—	—	Defence Services—
							Defence Capital outlay.
							Extraordinary Items—
95,34	4,26,32	3,80,31	3,09,80	22,33	25,79	—2,50,22	Capital outlay on Schemes connected with War, 1939.
1,45,86	4,25,70	3,76,22	3,08,41	23,39	25,79	—3,30,61	TOTAL.
3,05,83	1,73,96	2,12,28	1,30,65	1,10,57	32,54	48,00	Opening Balance.
3,21,16	2,12,31	1,80,62	1,34,80	96,43	44,21	4,14,81	Closing Balance.

## REVENUE AND

## No. 101.—General Statement of Gross Revenue and Expenditure charged

	1944-45.					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
Gross Revenue . . . . .	3,99,42,68	25,47	41,23,73	33,66,81	39,37,82	27,47,00
Expenditure charged to Revenue .	5,59,97,28	16,66	41,23,18	30,61,27	44,17,95	27,45,50
Ultimate Result . { Surplus. or Deficit .	— 1,60,54,60	8,81 —	55 —	3,05,54 —	— 4,80,13	1,50 —
Expenditure not charged to Revenue—						
Capital outlay on—						
Construction of State Railways—						
Commercial . . . . .	6,25,45	—	—	—	—	—
Strategic . . . . .	—11,39	—	—	—	—	—
Capital contribution by Railway Companies and Indian States towards outlay on State Railways—						
Discharge of Debentures .	12,02,52	—	—	—	—	—
Construction of Irrigation, etc., Works.	—	—	3,13	15	—7,62	62,12
Posts and Telegraphs . . .	3,08,46	—	—	—	—	—
Schemes of Agricultural Improvement and Research.	—	—	—	—	—	55,94
Vizagapatam Port . . . . .	—1,11	—	—	—	—	—
Lighthouses and Lightships .	—	—	—	—	—	—
Currency . . . . .	—	—	—	—	—	—
New Capital at Delhi . . . .	1,55,29	—	—	—	—	—
Security Printing Press . . .	—	—	—	—	—	—

**EXPENDITURE.**

against Revenue or Capital, Annual Surplus or Deficit and Cash Balances—*contd.*

[Figures are in thousands of Rupees.]

1944-45.							
Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
28,86,37	12,75,25	9,61,67	6,22,48	2,83,64	3,17,63	8,80,07	Gross Revenue.
20,58,32	9,95,56	9,60,36	6,14,51	2,78,35	2,99,79	8,79,03	Expenditure charged to Revenue.
8,28,05	2,79,69	1,31	7,97	5,29	17,84	14	Surplus or Deficit } Ultimate Result.
—	—	—	—	—	—	—	
							Expenditure not charged to Revenue—
							Capital outlay on—
							Construction of State Railways—
							Commercial.
							Strategic.
							Capital contributed by Railway Companies and Indian States towards outlay on State Railways—
							Discharge of Debentures.
1,23,26	—	—	41	—66	—	—83,30	Construction of Irrigation, etc., Works.
—	—	—	—	—	—	—	Posts and Telegraphs.
—	—	—	—	—	—	—	Schemes of Agricultural Improvement and Research.
—	—	—	—	—	—	—	Vizagapatam Port.
—	—	—	—	—	—	—	Lighthouses and Lightships.
—	—	—	—	—	—	—	Currency.
—	—	—	—	—	—	—	New Capital at Delhi.
—	—	—	—	—	—	—	Security Printing Press.

## REVENUE AND

## No. 101.—General Statement of Gross Revenue and Expenditure charged

	1944-45.					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
Miscellaneous—						
Payments of Commuted Value of Pensions.	—34,84	—	—	—7,68	—3,04	—4,90
Payments to Retrenched personnel.	—	—	—	—	—	—
Bombay Development Scheme	—	—	—	—7,46	—	—
Forests . . . . .	—	—	—	—	—	—
Improvement of Public Health	—	—	—	—7	—	—
Civil Works . . . . .	—	—	2,01	33,76	—	56,60
Other Provincial Works . . . . .	—	—	—	—	—	—
Industrial Development . . . . .	—	—	6,16	—	—	—
Electricity Schemes . . . . .	—	—	29,88	1,10	—	—
Defence Services—						
Defence Capital outlay . . . . .	62,82,52	—	—	—	—	—
Extraordinary Items—						
Capital outlay on Schemes connected with War, 1939	—3,54,32	34	—	2,76,88	—87,85	—6,00,61
<b>TOTAL . . . . .</b>	<b>81,72,58</b>	<b>34</b>	<b>41,18</b>	<b>2,96,68</b>	<b>—98,51</b>	<b>—4,30,85</b>
Opening Balance . . . . .	83,65,81	13,86	1,41,27	76,17	3,06,61	3,34,31
Closing Balance . . . . .	266,27,72	22,29	1,65,70	—2,73,85	3,64,81	6,86,40

**EXPENDITURE.**

against Revenue or Capital, Annual Surplus or Deficit and Cash Balances—*contd.*

[Figures are in thousands of Rupees.]

1944-45.							
Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
—3,44	—62	—2,13	—80	—	—	—	Miscellaneous—
—	—	—	—	—	—	—	Payments of Commuted Value of Pensions.
—	—	—	—	—	—	—	Payments to Retrenched Personnel.
—	—	—3,03	—	—	—	—	Bombay Development Scheme.
—	—	—	—	—	—	—	Forests.
—	—	—	—	—	—	—	Improvement of Public Health.
—	9	—39	—	—	—	1	Civil Works.
6,91	—	—	—	—	—	—4,75	Other Provincial Works.
—7	—	—	—	—	—	—	Industrial Development.
7,24	—	8	—	98	—	—	Electricity Schemes.
—	—	—	—	—	—	—	Defence Services—
—	—	—	—	—	—	—	Defence Capital outlay.
8,75	—99,75	—36,16	1,91,84	15,65	21,55	—1,03,31	Extraordinary Items—
							Capital outlay on Schemes connected with War, 1939.
1,42,65	—1,00,28	—41,63	1,91,45	15,97	21,55	—1,91,35	TOTAL.
3,21,16	2,12,31	1,80,62	1,34,80	96,43	44,21	4,14,81	Opening Balance.
3,67,90	3,60,22	92,49	1,94,94	1,26,50	51,40	49,25	Closing Balance.

## REVENUE AND

## No. 101.—General Statement of Gross Revenue and Expenditure charged

	1945-46.					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
Gross Revenue . . . . .	408,18,94	32,04	47,98,89	34,99,60	45,55,41	29,95,42
Expenditure charged to Revenue .	531,61,74	18,59	47,98,74	33,41,80	40,58,98	29,92,02
Ultimate Result { Surplus or Deficit .	—	13,45	15	1,57,80	4,96,43	2,50
Expenditure not charged to Revenue—						
Capital outlay on—						
Construction of State Railways—						
Commercial . . . . .	9,83,24	—	—	—	—	—
Strategic . . . . .	1,65	—	—	—	—	—
Capital contributed by Railway Companies and Indian States towards outlay on State Railways—						
Discharge of Debentures . . . . .	7	—	—	—	—	—
Construction of Irrigation, etc., Works.	—	—	13,77	14	2,03	1,01,11
Posts and Telegraphs . . . . .	2,17,18	—	—	—	—	—
Schemes of Agricultural Improvement and Research.	—	—	—	—	—	4,88
Vizagapatam Port . . . . .	11	—	—	—	—	—
Lighthouses and Lightships . . . . .	—	—	—	—	—	—
Currency . . . . .	2,65	—	—	—	—	—
New Capital at Delhi . . . . .	1,42,54	—	—	—	—	—
Security Printing Press . . . . .	—	—	—	—	—	—

**EXPENDITURE.**

against Revenue or Capital, Annual Surplus or Deficit and Cash Balances—*contd.*

[Figures are in thousands of Rupees.]

1945-46.							
Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
27,96,15	15,24,41	10,59,16	6,50,75	2,99,98	3,60,71	8,64,38	Gross Revenue.
21,32,91	12,12,74	10,48,14	6,76,37	2,84,21	3,44,11	8,63,82	Expenditure charged to Revenue.
6,63,24	3,11,67	11,02	..	15,77	16,60	56	Surplus or Deficit } Ultimate Result.
—	—	—	25,62	—	—	—	
							Expenditure not charged to Revenue—
							Capital outlay on—
							Construction of State Railways—
							Commercial.
							Strategic.
							Capital contributed by Railway Companies and Indian States towards outlay on State Railways—
							Discharge of Debentures.
2,49,27	—	—	1,66	—	—	15,01	Construction of Irrigation, etc., Works.
—	—	—	—	—	—	—	Posts and Telegraphs.
—	—	—	—	—	—	—	Schemes of Agricultural Improvement and Research.
—	—	—	—	—	—	—	Vizagapatam Port.
—	—	—	—	—	—	—	Lighthouses and Lightships.
—	—	—	—	—	—	—	Currency.
—	—	—	—	—	—	—	New Capital at Delhi.
—	—	—	—	—	—	—	Security Printing Press.

## REVENUE AND

## No. 101.—General Statement of Gross Revenue and Expenditure charged

	1945-46.					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
Miscellaneous—						
Payments of Commuted Value of Pensions.	—36,53	—	—	—5,94	—3,14	—4,37
Payments to Retrenched Personnel.	2,78	—	—	—	—	—19
Bombay Development Scheme	—	—	—	—37,70	—	—
Forests . . . . .	—	—	—	—	—	—
Improvement of Public Health	—	—	—	42	—	—
Civil Works . . . . .	—	—	1,20	20,30	—	48,27
Other Provincial Works . . . . .	—	—	—	—	—	—
Industrial Development . . . . .	19,35	—	7,42	—	1,11	—
Capital outlay on Rail Road Co-ordination Scheme.	—	—	—	—	—	—
Electricity Schemes . . . . .	—	—	69,10	34	—	—
Defence Services—						
Defence Capital outlay . . . . .	35,09,12	—	—	—	—	—
Extraordinary Items—						
Capital outlay on Schemes connected with War, 1939.	9,03,92	19	—	—5,00,46	7,67,36	—1,39,85
<b>TOTAL . . . . .</b>	<b>57,46,08</b>	<b>19</b>	<b>91,49</b>	<b>—5,22,90</b>	<b>—7,67,36</b>	<b>10,04</b>
Opening Balance . . . . .	2,66,27,72	22,29	1,65,70	—2,73,85	3,64,81	6,86,40
Closing Balance . . . . .	5,29,52,85	35,43	3,10,09	4,14,78	7,65,50	2,49,83



**EXPENDITURE.**

against Revenue or Capital, Annual Surplus or Deficit and cash Balances—*contd.*

[Figures are in thousands of Rupees.]

1945-46.							
Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
—5,23	—30	—1,10	—7	—	—	—	Miscellaneous—
—	—	—	—	—	—	—	Payments of Commuted Value of Pensions.
—	—	—	—	—	—	—	Payments to Retrenched Personnel.
—	—	—	—	—	—	—	Bombay Development Scheme.
—	—	—	—	—	—	—	Forests.
—	—	—	—	—	—	—	Improvement of Public Health.
—	9	—42	—	—	—	2	Civil Works.
8,88	—	—	—	—	—	—4,70	Other Provincial Works.
—11	—	—	—	—	—	—	Industrial Development.
—	—	7,50	—	—	—	—	Capital outlay on Rail Road Co-ordination Scheme.
20,35	—	1,04	—	5,94	—	—	Electricity Scheme.
—	—	—	—	—	—	—	Defence Services—
—	—	—	—	—	—	—	Defence Capital outlay.
—62,23	—1,95,04	—98,64	—2,39,32	—8,38	—31,52	—1,04,94	Extraordinary Items—
—	—	—	—	—	—	—	Capital outlay on Schemes connected with War, 1939.
2,10,93	—1,95,25	—91,62	—2,37,73	—2,44	—31,52	—94,61	TOTAL.
3,67,90	3,60,22	92,49	1,94,94	1,26,50	51,40	49,25	Opening Balance.
2,85,02	2,94,70	2,30,45	3,72,87	1,52,61	37,50	1,17,65	Closing Balance.

## REVENUE AND

## No. 101.—General Statement of Gross Revenue and Expenditure charged

	1946-47.					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
Gross Revenue . . . . .	4,00,79,81	43,93	57,05,02	40,18,30	39,66,09	32,65,00
Expenditure charged to Revenue .	4,01,39,38	23,54	57,04,65	38,39,70	42,40,87	32,61,88
Ultimate Result { Surplus . . . . .	—	20,39	37	1,78 60	—	3,11
{ Deficit . . . . .	59,57	—	—	—	2,74,78	—
Expenditure not charged to Revenue—						
Capital outlay on—						
Construction of State Railways—						
Commercial . . . . .	10,85,77	—	—	—	—	—
Strategic . . . . .	5,13	—	—	—	—	—
Capital contributed by Railway Companies and Indian States towards outlay on State Railways—						
Discharge of Debentures . . . . .	—	—	—	—	—	—
Construction of Irrigation, etc., Works.	13,34	—	61,58	19	15,32	1,29,88
Posts and Telegraphs . . . . .	4,72,40	—	—	—	—	—
Schemes of Agricultural Improvement and Research.	—	—	—	—	19	18,74
Vizagapatam Port. . . . .	1,95	—	—	—	—	—
Civil Aviation . . . . .	—4,68	—	—	—	—	—
Lighthouses and Lightships . . . . .	—	—	—	—	—	—
Currency . . . . .	1,52,17,33	—	—	—	—	—
New Capital at Delhi . . . . .	39,42	—	—	—	—	—
Security Printing Press . . . . .	—	—	—	—	—	—

**EXPENDITURE:**

against Revenue or Capital, Annual Surplus or Deficit and Cash Balances—*contd.*

[Figures are in thousands of Rupees.]

1946-47.							
Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
29,51,31	16,29,15	11,87,56	7,19,28	3,24,30	4,60,41	9,05,75	Gross Revenue.
23,64,56	14,41,52	11,54,77	5,69,15	3,55,30	4,48,94	9,05,59	Expenditure charged to Revenue.
5,86,75	1,87,63	32,79	1,50,13	—	11,47	16	Surplus or Deficit. } Ultimate Result.
—	—	—	—	31,00	—	—	
							Expenditure not charged to Revenue—
							Capital outlay on—
							Construction of State Railways—
							Commercial.
							Strategic.
							Capital contributed by Railway Companies and Indian States towards outlay on State Railways—
							Discharge of Debentures.
3,83,50	43	—	2,60	—	—	—29,75	Construction of Irrigation, etc., Works.
							Posts and Telegraphs.
							Schemes of Agricultural Improvement and Research.
							Vizagapatam Port.
							Civil Aviation.
							Lighthouses and Lightships.
							Currency.
							New Capital at Delhi.
							Security Printing Press.

## REVENUE AND

## No. 101.—General Statement of Gross Revenue and Expenditure charged

	1946-47.					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
<b>Miscellaneous—</b>						
Payments of Commuted Value of Pensions.	—12,97	—	—	—3,92	—3,25	—3,55
Payments to Retrenched Personnel.	3,23	—	—	—	—	—
Defence . . . . .	2,23,46	—	—	—	—	—
Bombay Development Scheme	—	—	—	68	—	—
Forests . . . . .	3,16	—	—	—	—	—
Improvement of Public Health	—	—	—	6,34	—	—
Civil Works . . . . .	28,00	—	10,72	7,27	—	60,44
Other Provincial Works . . . . .	—	—	2,76	—	—	—
Industrial Development . . . . .	1,40,97	—	13,98	—	1,23	—
Electricity Schemes . . . . .	—	—	1,00,85	4,34	—	—
Mints . . . . .	14,83	—	—	—	—	—
Salt Works . . . . .	4,35	—	—	—	—	—
Grants to Provincial Governments for Development.	17,17,42	—	—	—	—	—
Schemes of State Trading . . . . .	19,19,52	—89	—	13,28	—9,08,56	—1,18,49
Schemes of Agricultural Improvement and Research.	85	—	—	—	—	—
<b>TOTAL . . . . .</b>	<b>2,08,73,48</b>	<b>—89</b>	<b>1,89,89</b>	<b>26,82</b>	<b>—8,95,07</b>	<b>87,02</b>
Opening Balance . . . . .	5,29,52,85	35,43	3,10,09	4,14,78	7,65,50	2,49,83
Closing Balance . . . . .	4,17,94,91	56,56	1,96,97	—2,30,92	5,94,89	4,90,59

**EXPENDITURE.**

against Revenue or Capital, Annual Surplus or Deficit and Cash Balances—*contd.*

[Figures are in thousands of Rupees.]

1946-47.							
Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
—6,13	—	—1,47	—80	—	—	—	Miscellaneous—
—	—	—	5	—	—	—	Payments of Commuted Value of Pensions.
—	—	—	—	—	—	—	Payments to Retrenched Personnel.
—	—	—	—	—	—	—	Defence.
—	—	—	—	—	—	—	Bombay Development Scheme.
—	—	—	—	—	—	—	Forests.
—	—	—	—	—	—	—	Improvement of Public Health.
29,98	2	21,29	—	—	—	1,21,82	Civil Works.
14,76	—	—	—	49	—	—4,59	Other Provincial Works.
—	—	—	—	—	—	—	Industrial Development.
1,67,51	—	9,60	—	14,06	—	—	Electricity Schemes.
—	—	—	—	—	—	—	Mints.
—	—	—	—	—	—	—	Salt Works.
—	—	—	—	—	—	—	Grants to Provincial Governments for Development.
1,87,52	1,91,53	1,02,40	—1,57,94	—30,40	—27,55	—6,17	Schemes of State Trading.
—	—	—	—	—	—	—	Schemes of Agricultural Improvement and Research.
7,77,14	1,91,98	1,31,82	—1,56,09	—15,85	—27,55	81,31	TOTAL.
2,85,02	2,94,70	2,30,45	3,72,87	1,52,61	37,50	1,17,65	Opening Balance.
11,89	—50,40	1,99,76	3,06,41	1,37,76	98,87	2,45,93	Closing Balance.

## REVENUE AND

## No. 101.—General Statement of Gross Revenue and Expenditure charged

Heads of Revenue.	1947-48.						
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.*	Government of West Bengal.†	Government of United Provinces.
Gross Revenue . . . . .	349,15,26	38,68	50,70,15	45,00,43	13,23,82	18,83,31	38,75,70
Expenditure charged to Revenue . . . . .	234,45,73	28,37	50,69,94	41,26,88	21,05,70	13,63,57	38,74,28
Ultimate Result . . . . .	{ 1,14,69,53	10,31	21	3,73,55	—	5,19,74	1,42
{ Surplus . . . . .	—	—	—	—	7,81,88	—	—
{ Deficit . . . . .							
Expenditure not charged to Revenue—							
Capital outlay on—							
Construction of State Railways—							
Commercial . . . . .	3,18,94	—	—	—	—	—	—
Strategic . . . . .	—	—	—	—	—	—	—
Capital contributed by Railway Companies towards outlay on State Railways—							
Discharge of Debentures . . . . .	—	—	—	—	—	—	—
Construction of Irrigation, etc., Works.	43,67	—	1,54,28	3,89	8,48	6,85	1,55,56
Posts and Telegraphs . . . . .	2,96,53	—	—	—	—	—	—
Schemes of Agricultural Improvement and Research.	1,13	—	—	—	46,47	1,00	—41,55
Vizagapatam Port . . . . .	93	—	—	—	—	—	—
Civil Aviation . . . . .	1,95,97	—	—	—	—	—	—
Lighthouses and Lightships . . . . .	—	—	—	—	—	—	—
Currency . . . . .	6,61,52	—	—	—	—	—	—
New Capital at Delhi . . . . .	95,51	—	—	—	—	—	—
Security Printing Press . . . . .	3,69	—	—	—	—	—	—

Note :—Figures for 1947-48 are subject to revision.

\* Figures relate to pre-partition period.

† Figures relate to post-partition period.

**EXPENDITURE.**

against Revenue or Capital, Annual Surplus or Deficit and Cash Balances—*contd.*

[Figures are in thousands of Rupees.]

1947-48.							Heads of Revenue.
Government of East Punjab.†	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
7,55,50	18,44,62	12,24,82	6,62,06	..	6,04,33	..	Gross Revenue.
9,34,84	16,75,10	11,35,40	6,84,78	..	5,84,45	..	Expenditure charged to Revenue.
—	1,69,52	89,42	—	..	19,88	..	Surplus or Deficit. } Ultimate Result.
1,79,34	—	—	22,72	..	—	..	
							Expenditure not charged to Revenue—
							Capital outlay on—
							Construction of State Railways—
							Commercial.
							Strategic.
							Capital contributed by Railways Companies towards outlay on State Railways—
							Discharge of Debentures.
51,82	—43	—	35	..	2	..	Construction of Irrigation, etc., Works.
							Posts and Telegraphs.
							Schemes of Agricultural Improvement and Research.
							Vizagapatam Port.
							Civil Aviation.
							Lighthouses and Lightships.
							Currency.
							New Capital at Delhi.
							Security Printing Press.

## No. 101.—General Statement of Gross Revenue and Expenditure charged

Heads of Revenue.	1947-48.						
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.*	Government of West Bengal.†	Government of United Provinces.
Miscellaneous—							
Broadcasting . . . . .	25,97	—	—	—	—	—	—
Payments of Commuted Value of Pensions.	29,84	—1	—	—3,73	—1,25	—	—2,13
Payments to Retrenched Personnel.	—17	—	—	—	—	—	—
Defence . . . . .	—	—	—	—	—	—	—
Bombay Development Scheme	—	—	—	—4,69	—	—	—
Forests . . . . .	9,52	—	—	—	—	—	—
Improvement of Public Health	—	—	—	8,73	—	—	—
Civil Works . . . . .	2,80,38	—	9,89	29,26	—	3,85	38,76
Other Provincial Works . . . . .	—	—	30,68	26,27	—	8	80,76
Industrial Development . . . . .	4,62,81	—	13,71	..	1,70	4,67	—
Electricity Schemes . . . . .	—	—	4,24,76	21,79	—	—	2,04,74
Mints . . . . .	38,81	—	—	—	—	—	—
Salt Works . . . . .	—	—	—	—	—	—	—
Schemes connected with the war 1939—Grants to Provincial Governments for Development.	19,68,49	—	—	—5,07,58	—	—	—
Schemes of State Trading . . . . .	13,57,04	—	—	—	5,69,37	3,88	—46,21
Rail Road Co-ordination Schemes	—	—	—	—	4	—	—
TOTAL . . . . .	57,90,58	—1	6,33,32	—4,26,06	6,24,81	20,33	3,89,93
Opening Balance . . . . .	976,76,11	—	1,16,33	—2,20,11	3,75,97	—	5,07,63
Closing Balance . . . . .	648,97,02	—	—1,65,64	—2,35,16	—4,46,96	—	2,10,72

\* Figures relate to pre-partition period.  
† Figures relate to post-partition period.



**EXPENDITURE.**

against Revenue or Capital, Annual Surplus or Deficit and Cash Balances—*contd.*

[Figures are in thousands of Rupees.]

1947-48.							Heads of Revenue.
Government of East Punjab. †	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
—	—	—	—	..	—	..	Miscellaneous—
—	—	—1,05	18	..	—	..	Broadcasting.
—	—	—	3	..	—	..	Payments of Commuted Value of Pensions.
—	—	—	—	..	—	..	Payments to Retrenched Personnel.
—	—	—	—	..	—	..	Defence.
—	—	—	—	..	—	..	Bombay Development Scheme.
—	—	—	—	..	—	..	Forests.
—	—	—	—	..	—	..	Improvement of Public Health.
5,97	1	3,52	—	..	—	..	Civil Works.
61	—	—	—	..	—	..	Other Provincial Works.
—	—	6,43	—	..	—	..	Industrial Development.
27,55	—	1,21,27	—	..	—	..	Electricity Schemes.
—	—	—	—	..	—	..	Mints.
—	—	—	—	..	—	..	Salt Works.
45,89	—	1,09,51	—	..	—26,95	..	Schemes connected with the war 1939—Grants to Provincial Governments for Development.
—	2,48,33	—	— 34,13	..	—	..	Schemes of State Trading.
—	—	3,00	—	..	—	..	Rail Road Co-ordination Schemes.
1,31,84	2,47,91	2,42,68	— 33,57	..	—26,93	..	TOTAL.
1,00,35	— 50,02	1,99,76	3,06,11	..	98,87	..	Opening Balance.
—59,04	46,08	98,54	2,32,62	..	1,68,65	..	Closing Balance.

## REVENUE AND

## No. 101.—General Statement of Gross Revenue and Expenditure charged

	1948-49.					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of West Bengal.	Government of United Provinces.
Gross Revenue . . . . .	417,28,11	49,15	53,33,53	50,53,66	31,82,21	49,20,37
Expenditure charged to Revenue . . . . .	362,69,75	43,86	53,33,42	49,94,83	28,16,54	49,18,45
Ultimate Result . . . . .	47,58,36	5,29	11	58,83	3,65,67	1,92
{ Surplus . . . . .	—	—	—	—	—	—
{ Deficit . . . . .	—	—	—	—	—	—
Expenditure not charged to Revenue—						
Capital outlay on—						
Construction of State Railways—						
Commercial . . . . .	34,39,53	—	—	—	—	—
Strategic . . . . .	—	—	—	—	—	—
Capital contributed by Railway Companies towards outlay on State Railways—						
Discharge of Debentures . . . . .	—	—	—	—	—	—
Construction of Irrigation, etc. Works. . . . .	26,65	—	2,48,67	42,33	39,22	2,16,56
Posts and Telegraphs . . . . .	3,72,46	—	—	—	—	—
Schemes of Agricultural Improvement and Research. . . . .	3,16	—	—	—	10,16	—1,61,11
Vizagapatam Port . . . . .	11,22	—	—	—	—	—
Civil Aviation . . . . .	1,49,83	—	—	—	—	—
Lighthouses and Lightships . . . . .	—	—	—	—	—	—
Currency . . . . .	5,92,77	—	—	—	—	—
New Capital at Delhi . . . . .	95,52	—	—	—	—	—
Security Printing Press . . . . .	10,63	—	—	—	—	—
Payment to Pakistan . . . . .	2,47,26	—	—	—	—	—

Note :—Figures for 1948-49 are subject to revision.

**EXPENDITURE.**

against Revenue or Capital, Annual Surplus or Deficit and Cash Balances—*contd.*

[Figures are in thousands of Rupees.]

1948-49.					
Government of East Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of Orissa.	
18,69,95	23,09,19	15,73,71	9,23,86	6,43,64	Gross Revenue.
16,73,58	21,75,63	15,09,42	9,51,76	7,57,87	Expenditure charged to Revenue.
1,36,37	1,33,56	64,29	—	—	Surplus or Deficit. } Ultimate Result.
—	—	—	27,90	1,14,23	
					Expenditure not charged to Revenue—
					Capital outlay on—
					Construction of State Railways—
					Commercial.
					Strategic.
					Capital contributed by Railway Companies towards outlay on State Railways—
					Discharge of Debentures
2,45,28	61,37	—	15	40,50	Construction of Irrigation, etc., Works.
					Posts and Telegraphs.
					Schemes of Agricultural Improvement and Research.
					Vizagapatam Port.
1,56	2,50	—	—	—	Civil Aviation.
					Lighthouses and Lightships.
					Currency.
					New Capital at Delhi.
					Security Printing Press.
					Payment to Pakistan.

## REVENUE AND

101.

## No. 101—General Statement of Gross Revenue and Expenditure charged

	1948-49.					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of West Bengal.	Government of United Provinces.
Miscellaneous—						
Broadcasting . . . . .	32,61	—	—	—	—	—
Payments of Commuted Value of Pensions.	1,57,41	—	—	—3,29	—	1,88
Payments to Retrenched Personnel.	—1,63	—	—	10,98,76	—	—
Defence . . . . .	110,55,27	—	—	—	—	—
Bombay Development Scheme .	—	—	—	—8,80	—	—
Forests . . . . .	19,18	—	—	—	—	—
Improvement of Public Health .	—	—	—	10,97	—	—
Civil Works . . . . .	4,01,56	—	33,36	94,97	87,94	3,17,71
Other Provincial Works . . . .	—	—	26,65	1,40,70	—	2,95,23
Industrial Development . . . . .	7,46,87	—	1,15,61	—	18,03	2,11
Electricity Schemes . . . . .	—	—	4,24,55	44,05	19,97	35,64
Mints . . . . .	56,21	—	—	—	—	—
Salt Works . . . . .	—	—	—	—	—	—
Grants to Provincial Governments for Development.	14,75,57	—	—	—	—	—
Schemes of State Trading . . . .	—14,91,95	—	—	—	—3,12,10	8,28,88
Sterling Pensions . . . . .	214,54, 53	—	—	—	—	—
Nationalisation of Motor Transport Scheme.	—	—	—	93,32	—	—
Capital Outlay on Multi-purpose River Scheme.	69,27	—	—	—	91,17	—
Road Transport Scheme . . . . .	—	—	—	—	27,67	—
Rail Road Co-ordination Schemes	—	—	—	—	—	—
<b>TOTAL . . . . .</b>	<b>389,23,93</b>	<b>—</b>	<b>8,48,84</b>	<b>15,13,01</b>	<b>—17,94</b>	<b>15,36,90</b>
Opening Balance . . . . .	275,01,06	—	—1,65,64	—2,37,16	3,83,36	2,10,72
Closing Balance . . . . .	185,60,24	—	3,12,67	—2,76,53	10,28,03	1,00,91

**EXPENDITURE.**

against Revenue or Capital, Annual Surplus or Deficit and Cash Balances—*concl'd.*

[Figures are in thousands of Rupees.]

1948-49.					
Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of Orissa.	
—	—	—	—	—	Miscellaneous—
—	—	—1,17	—48	—	Broadcasting.
2,88,17	—52,22	—	6	—	Payments of Commuted Value of Pensions.
—	—	—	—	—	Payments to Retrenched Personnel.
—	—	—	—	—	Defence.
—	—	—	—	—	Bombay Development Scheme.
—	—	—	—	—	Forests.
—	—	—	—	—	Improvement of Public Health.
42,94	—	33,70	2,01	—	Civil Works.
5,98	—	—	—	—	Other Provincial Works.
—	—	62,79	9,81	2,00	Industrial Development.
2,50,23	—	—	—	9,00	Electricity Schemes.
—	—	—	—	—	Mints.
—	—	—	—	—	Salt Works.
—	—	—	—	—	Grants to Provincial Governments for Development.
—	—	1,16,49	2,44,99	—62,09	Schemes of State Trading.
—	—	—	—	—	Sterling Pensions.
—	—	—	—	—	Nationalisation of Motor Transport Schemes.
—	—	—	—	—	Capital Outlay on Multi-purpose River Scheme.
—	—	—	—	—	Road Transport Scheme.
—	—	93	—	—	Rail Road Co-ordination Schemes.
8,84,16	11,65	2,12,74	2,56,54	—10,59	TOTAL.
—59,04	—46,07	98,54	2,32,62	1,68,65	Opening Balance.
—2,94,28	—19,59	3,83,66	2,21,66	2,13,84	Closing Balance.

## REVENUE AND EXPENDITURE.

No. 102. — General Statement of the transactions and of the balances of the Central and Provincial Governments.

1941-42.

[Figures are in thousands of Rupees.]

	Revenue.	Expenditure charged to Revenue.	Surplus (+) or Deficit (—).	Capital transactions net.	Public Debt net.*	Other transactions net.	Total transactions net.	Closing balance.
Central Government	1,73,69,71	186,39,34	-12,69,63	-99,20	-43,85,78	+58,80,85	+13,95,87	15,94,00
Government of Coorg	14,11	12,47	+1,64	—	-60	+55	-5	5,30
Provincial Governments—								
Madras . . .	19,54,81	18,66,85	+87,96	-11,00	-14,51	-10,31	-35,82	1,05,87
Bombay . . .	16,86,39	15,25,38	+1,61,01	-2,01	-68,16	+89,90	+19,73	2,79,59
Bengal . . .	14,94,28	15,50,38	-56,10	+4,63	+1,44,06	-69,70	+78,99	13,32,40
United Provinces	16,49,98	16,47,89	+2,09	-38,57	-47,32	-56,77	-1,42,66	1,08,68
Punjab . . .	15,40,46	13,70,33	+1,70,13	-87,06	-27,18	-1,11,09	-2,25,33	1,46,77
Bihar . . .	6,55,23	6,00,91	+54,32	+63	+2,11	-31,51	-28,77	89,95
Central Provinces and Berar.	5,31,44	5,11,59	+19,85	-43	-58,16	-42,20	-1,00,79	64,90
Assam . . .	3,28,48	3,31,00	-2,52	-42	—	+11,60	+11,18	79,76
North-West Frontier Province.	2,20,69	1,98,43	+22,26	-1,64	—	+16,38	+14,74	55,99
Orissa . . .	2,06,59	1,91,90	+14,69	—	—	+8,75	+8,75	39,01
Sind . . .	5,84,93	5,59,24	+25,69	+1,08,22	-1,16,76	-3,65	-12,19	47,22

\* Includes transactions under Loans and Advances by the Central Government to the Provincial Governments and the Government of Coorg.

Source : Combined Finance and Revenue Accounts of the Central and Provincial Government in India.

## REVENUE AND EXPENDITURE.

102.  
No. 1.—General Statement of the transactions and of the balances of the Central and Provincial Governments—*contd.*

1942-43.

[Figures are in thousands of Rupees.]

	Revenue.	Expenditure charged to Revenue.	Surplus (+) or Deficit (—).	Capital transactions net.	Public Debt net.*	Other transactions net.	Total transactions net.	Closing balance.
Central Government	235,36,50	347,14,18	—111,77,68	—78,11,85	+151,15,54	+41,03,14	+1,14,06,83	18,23,15
Government of Coorg	15,86	12,89	+2,97	—	—60	+50	—10	8,17
Provincial Governments—								
Madras . . .	21,92,19	20,66,63	+1,25,56	—46,53	—13,17	+2,04,29	+1,44,59	3,76,02
Bombay . . .	19,70,31	17,78,78	+1,91,53	—4,81	—64,69	—2,03,50	—2,73,00	1,98,12
Bengal . . .	16,46,42	16,79,18	—32,76	+56	+2,55,79	—95,53	+1,60,82	2,60,46
United Provinces .	20,45,61	20,44,01	+1,60	—80,05	—5,59	+1,73,78	+88,14	1,98,42
Punjab . . .	18,45,70	15,13,16	+3,32,54	—63,15	—26,00	—84,33	—1,73,48	3,05,83
Bihar . . .	7,51,50	6,62,78	+88,72	+94	—29,02	+23,37	—4,71	1,73,96
Central Provinces and Berar.	6,68,78	6,47,11	+21,67	+7,02	—2,70	+1,21,39	+1,25,71	2,12,28
Assam . . .	3,86,76	3,54,70	+32,06	—74,18	+82,00	+11,00	+18,82	1,30,65
North-West Frontier Province.	2,35,04	2,33,25	+1,79	—31	+2,00	+51,10	+52,79	1,10,57
Orissa . . .	2,24,45	2,17,34	+7,11	—	—	—13,58	—13,58	32,54
Sind . . .	6,64,99	6,51,57	+13,42	+1,52,86	—1,34,20	—31,30	—12,64	48,00

\* Includes transactions under Loans and Advances by the Central Government to the Provincial Governments and the Government of Coorg.

## REVENUE AND EXPENDITURE.

102.

No. 102—General Statement of the transactions and of the balances of the Central and Provincial Governments—*contd.*

1943-44.

[Figures are in thousands of Rupees.]

	Revenue.	Expenditure charged to Revenue.	Surplus (+) or Deficit (—).	Capital transactions net.	Public Debt net.*	Other transactions net.	Total transactions net.	Closing balance.
Central Government	302,86,57	492,76,48	—189,89,91	—64,50,70	+98,33,97	+221,49,30	+254,32,57	83,65,81
Government of Coorg	19,92	13,99	+5,93	—20	—60	+56	—24	13,86
Provincial Governments—								
Madras . . .	29,84,20	29,84,14	+6	—37,22	+38,33	—2,35,92	—2,34,81	1,41,27
Bombay . . .	25,20,55	21,50,00	+3,70,55	—11,04,89	—16,07	+6,28,47	—4,92,49	76,17
Bengal . . .	23,55,06	26,28,73	—2,73,67	—27,79,90	—30,13,15	+86,57	—57,06,48	3,06,61
United Provinces .	24,25,80	24,24,19	+1,61	—7,00,41	+2,00,35	+6,34,33	+1,34,27	2,34,31
Punjab . . .	26,32,85	16,88,90	+9,43,95	—1,45,86	—10,23,89	+2,41,13	—9,28,62	3,21,16
Bihar . . .	10,31,48	10,85,64	—54,16	—4,25,70	—	+5,18,20	+92,50	2,12,31
Central Provinces and Berar	8,55,98	8,54,92	+1,06	—3,76,22	+1,08,81	+2,35,70	—31,71	1,80,62
Assam . . .	5,16,78	4,45,29	+71,49	—3,08,41	+2,02,02	+39,06	—67,33	1,34,80
North-West Frontier Province.	2,55,73	2,35,36	+20,37	—23,39	—2,00	—9,12	—34,51	94,43
Orissa . . .	2,55,78	2,53,86	+1,92	—25,78	+14,82	+24,78	+13,82	44,21
Sind . . .	9,94,40	5,93,00	+4,01,40	+3,30,61	—79,37	—2,85,83	—1,24,15	4,14,81

\* Includes transactions under Loans and Advances by the Central Government to the Provincial Governments and the Government of Coorg.



1002.

REVENUE AND EXPENDITURE.

No. —General Statement of the transactions and of the balances of the Central and Provincial Governments—*contd.*

1944-45.

[Figures are in thousands of Rupees.]

	Revenue.	Expenditure charged to Revenue.	Surplus (+) or Deficit (—).	Capital transactions net.	Public Debt net.*	Other transactions net.	Total transactions net.	Closing balance.
Central Government	399,42,68	559,97,28	—160,54,60	—81,72,58	+199,54,13	+225,34,96	+182,61,91	266,27,72
Government of Coorg	25,47	16,66	+8,81	—34	—60	+57	+8,44	22,30
Provincial Governments—								
Madras . . .	41,23,73	41,23,18	+55	—41,18	+6,25	+58,81	+23,88	1,65,70
Bombay . . .	33,66,81	30,61,27	+3,05,54	—2,96,68	—1,18,14	—2,40,73	—6,55,55	2,73,84
Bengal . . .	39,37,82	44,17,96	—4,80,14	+98,51	—45,30	+4,85,13	+5,38,34	3,64,81
United Provinces .	27,47,00	27,45,50	+1,50	+4,30,85	—3,64,06	+2,83,80	+3,50,59	6,86,40
Punjab . . .	28,86,37	20,58,32	+8,28,05	—1,42,65	—30,38	—6,08,27	—7,81,30	3,67,90
Bihar . . .	12,75,26	9,95,56	+2,79,69	+1,00,28	+9,64	—2,41,70	—1,31,78	3,60,22
Central Provinces and Berar.	9,61,67	9,60,36	+1,31	+41,63	—72,00	—59,07	—89,44	92,49
Assam . . .	6,22,48	6,14,51	+7,97	—1,91,45	+2,80,98	—37,36	+52,17	1,94,94
North-West Frontier Province.	2,83,64	2,78,35	+5,29	—15,97	+7,40	+33,35	+24,78	1,26,50
Orissa . . .	3,17,63	2,99,79	+17,84	—21,55	+51,58	—40,60	—10,64	51,40
Sind . . .	8,80,07	8,79,93	+14	+1,91,35	—5,72,10	+15,05	—3,65,70	49,25

\* Includes transactions under Loans and Advances by the Central Government to the Provincial Governments and the Government of Coorg.

## REVENUE AND EXPENDITURE.

102.  
No. 102—General Statement of the transactions and of the balances of the Central and Provincial Governments—*contd.*

1945-46.

[Figures are in thousands of Rupees.]

	Revenue.	Expenditure charged to Revenue.	Surplus (+) or Deficit (—).	Capital transactions net.	Public Debt net*.	Other transactions net.	Total transactions net.	Closing balance.
Central Government	408,18,94	531,61,74	—123,42,80	—57,46,08	+284,08,98	+36,62,23	+263,25,13	529,62,85
Government of Coorg	32,04	18,59	+13,45	—19	—	+13,33	+13,14	35,43
Provincial Governments—								
Madras . . .	47,98,89	47,98,74	+15	—91,49	+3,34,39	—98,51	+1,44,39	3,10,09
Bombay . . .	34,99,60	33,41,80	+1,57,80	+5,22,90	—69,20	+6,24,64	+6,88,62	4,14,78
Bengal . . .	45,55,41	40,58,98	+4,96,43	+7,67,36	—12,82,97	+9,15,70	+4,00,69	7,65,50
United Provinces	29,95,42	29,92,92	+2,50	—10,04	—2,34,52	—1,92,01	—4,36,57	2,49,83
Punjab . . .	27,96,15	21,32,91	+6,63,24	—2,10,93	+2,70,03	—1,41,98	—82,88	2,85,02
Bihar . . .	15,24,41	12,12,74	+3,11,67	+1,95,25	—9,64	—2,51,13	—65,52	2,94,70
Central Provinces and Berar.	10,59,16	10,48,14	+11,02	+91,62	+13,03	+33,32	+1,37,97	2,30,45
Assam . . .	6,50,75	6,76,37	—25,62	+2,37,73	—2,15,00	+1,55,20	+1,77,93	3,72,87
North-West Frontier Province.	2,99,98	2,84,21	+15,77	+2,44	—7,40	+31,06	+26,10	1,52,61
Orissa . . .	3,60,71	3,44,11	+16,60	+31,52	—38,16	—7,27	—13,91	37,50
Sind. . . .	8,64,37	8,63,82	+55	+94,61	—25,00	—1,20	+68,41	1,17,65

\* Includes transactions under Loans and Advances by the Central Government to the Provincial Governments and the Government of Coorg.

## REVENUE AND EXPENDITURE.

No. 02. — General Statement of the transactions and of the balances of the Central and Provincial Governments—*contd.*

1946-47.

[Figures are in thousands of Rupees.]

	Revenue.	Expenditure charged to Revenue.	Surplus (+) or Deficit (—).	Capital transactions net.	Public Debt net*.	Other transactions net.	Total transactions net.	Closing balance.
Central Government	400,79,81	401,39,38	—59,57	—208,73,48	+155,67,25	—57,92,14	—110,98,37	417,94,91
Government of Coorg	43,93	23,54	+20,39	+89	—	—15	+74	56,56
Provincial Governments—								
Madras . . .	57,05,02	57,04,65	+37	—1,89,89	+3,88,66	—3,12,26	—1,13,49	1,96,97
Bombay . . .	40,18,30	38,39,70	+1,78,60	—26,82	—76,26	—7,21,22	—8,24,30	—2,30,92
Bengal . . .	39,66,09	42,40,87	—2,74,78	+8,95,07	—8,26,78	+35,88	+1,04,17	5,94,89
United Provinces .	32,65,00	32,61,89	+3,11	—87,02	+2,57,72	+75,95	+2,46,65	4,99,59
Punjab . . .	29,51,31	23,64,56	+5,86,75	—7,77,14	+4,34,78	—5,17,52	—8,59,88	11,89
Bihar . . .	16,29,15	14,41,52	+1,87,63	—1,91,98	—	—3,40,75	—5,32,73	—50,40
Central Provinces and Berar.	11,87,56	11,54,77	+32,79	—1,31,82	+4,49	+63,85	—63,48	1,99,76
Assam . . .	7,19,28	5,69,15	+1,50,13	+1,56,09	—2,50,00	—1,22,68	—2,16,59	3,06,41
North-West Frontier Province.	3,24,30	3,55,30	—31,00	+15,85	—	+30	+16,15	1,37,76
Orissa . . .	4,60,41	4,48,94	+11,47	+27,55	—4,29	+26,64	+49,90	98,87
Sind . . .	9,05,75	9,05,59	+16	—81,31	—13,69	+2,23,12	+1,28,12	2,45,93

\* Includes transactions under Loans and Advances by the Central Government to the Provincial Governments and the Government of Coorg.

## REVENUE AND EXPENDITURE.

'02.

No. 1.—General Statement of the transactions and of the balances of the Central and Provincial Governments—*contd.*

1947-48.

[Figures are in thousands of Rupees.]

	Revenue.	Expenditure charged to Revenue.	Surplus (+) or Deficit (—).	Capital transactions net.	Public Debt net*.	Other transactions net.	Total transactions net.	Closing balance.
Central Government	349,15,26	234,45,73	+114,69,53	—57,90,58	—1,80,07	—382,97,19	—442,49,62	648,97,02
Government of Coorg	38,68	28,37	+10,31	+1	..	..	+1	—
Provincial Governments—								
Madras . . .	50,70,15	50,69,94	+21	—6,33,32	+5,04,72	+1,77,70	+49,10	1,65,64
Bombay . . .	45,00,43	41,26,88	+3,73,55	+4,26,06	—77,90	—7,36,76	—3,88,60	—2,35,16
Bengal (a) . . .	13,23,82	21,05,70	—7,81,88	+6,24,81	+10,07,08	—16,72,94	—41,05	—4,46,96
West Bengal (b) .	18,83,31	13,63,57	+5,19,74	+20,33	..	..	+20,33	..
United Provinces .	38,75,70	38,74,28	+1,42	+3,89,93	+2,12,21	—9,00,47	—2,98,33	2,10,72
East Punjab (b) .	7,55,50	9,34,84	—1,79,34	—1,31,84	+4,60,00	—3,08,21	+19,95	—59,04
Bihar . . .	18,44,62	16,75,10	+1,69,52	—2,47,91	..	+1,74,49	—73,42	46,08
Central Provinces and Berar.	12,24,82	11,35,40	+89,42	—2,42,68	+34,88	+17,16	—1,90,64	98,54
Assam . . .	6,62,07	6,84,78	—22,72	+33,57	—1,04,45	+20,11	—50,77	2,32,62
North-West Frontier Province.	..	..	..	..	..	..	..	..
Orissa . . .	6,04,34	5,84,45	+19,88	+26,93	+13,29	+9,68	+49,90	1,68,65
Sind . . .	..	..	..	..	..	..	..	..

NOTE: Figures for 1947-48 are subject to revision.

\*Includes transactions under Loans and Advances by the Central Government to the Provincial Governments and the Government of Coorg.

(a) Figures relate to pre-partition period.

(b) " " post-partition period.

102.

REVENUE AND EXPENDITURE.

No. 102.—General Statement of the transactions and of the balances of the Central and Provincial Governments—*concl'd.*

1948-49.

[Figures are in thousands of Rupees.]

	Revenue.	Expenditure charged to Revenue.	Surplus (+) or Deficit (—).	Capital transactions net.	Public Debt net*.	Other transactions net.	Total transactions net.	Closing balance.
Central Government	416,89,57	369,55,50	+47,58,36	—398,23,93	+208,11,80	+53,37,24	—136,74,89	185,60,24
Government of Coorg	49,15	43,86	5,29	..	..	..	..	..
Provincial Governments—								
Madras . . .	53,33,53	53,33,42	+11	—8,48,84	+2,87,07	+10,38,97	+4,78,20	3,12,67
Bombay . . .	50,53,66	49,94,83	+58,83	—15,13,01	—79,70	+13,94,51	—1,98,20	—2,76,53
West Bengal . .	31,82,21	28,16,54	+3,65,67	+17,94	+2,52,82	+8,24	+2,79,00	10,28,03
United Provinces	49,20,37	49,18,45	+1,92	—15,36,90	+2,35,25	+11,89,92	—1,11,73	1,00,91
East Punjab . .	18,09,95	16,73,58	+1,36,37	—8,34,16	+12,15	+4,50,40	—3,71,61	—2,94,28
Bihar . . .	23,09,19	21,75,63	+1,33,56	—11,65	+61,37	—1,56,80	—1,07,08	—19,59
Central Provinces and Berar.	15,73,71	15,09,42	+64,29	—2,12,74	+6,58,21	—2,24,64	+2,20,83	3,83,66
Assam . . .	9,23,86	9,51,76	—27,90	—2,56,54	+2,89,77	—16,29	+16,94	2,21,66
Orissa . . .	6,43,64	7,57,87	—1,14,23	+10,59	+1,50,07	—1,24	+1,59,42	2,13,84

NOTE: Figures for 1948-49 are subject to revision.

\*Includes transactions under Loans and Advances by the Central Government to the Provincial Governments and the Government of Coorg.

Heads of Revenue.	1941-42.					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
<b>Principal Heads of Revenue —</b>						
Customs . . . . .	37,89,24	—	—	—	1,65,55	—
Central Excise Duties . . . . .	13,15,13	—	—	—	—	—
Corporation Tax . . . . .	11,65,53	—	—	—	—	—
Taxes on Income other than Corporation Tax. . . . .	25,01,11	—	1,10,85	1,47,80	1,47,80	1,10,85
Salt . . . . .	9,19,94	—	—	—	—	—
Opium . . . . .	64,67	—	—	—	—	—
Land Revenue . . . . .	19,04	4,07	5,25,39	3,94,57	3,54,41	5,97,15
Provincial Excise . . . . .	32,21	2,46	3,77,99	2,70,95	1,88,56	1,49,23
Stamps . . . . .	41,42	49	1,89,47	1,62,14	2,56,09	1,52,00
Forest . . . . .	19,39	4,35	50,95	69,76	32,17	87,90
Registration . . . . .	1,28	7	40,05	16,88	31,25	9,45
Receipts under Motor Vehicles Act. . . . .	4,77	1,02	77,06	45,24	21,54	12,76
Other Taxes and Duties . . . . .	2,16	12	1,20,35	2,16,30	69,75	86,79
<b>TOTAL . . . . .</b>	<b>98,75,89</b>	<b>12,58</b>	<b>14,92,11</b>	<b>13,23,64</b>	<b>12,67,12</b>	<b>12,06,13</b>

Source: Combined Finance and

NUE.

Ordinary Revenue.

[Figures are in thousands of Rupees.]

1941-42.							Heads of Revenue.
Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
—	16,14	—	12,48	—	1,00	—	Principal Heads of Revenue—
—	—	—	—	—	—	—	Customs.
—	—	—	—	—	—	—	Central Excise Duties.
—	—	—	—	—	—	—	Corporation Tax.
59,12	89,35	36,95	41,35	7,39	14,78	14,78	Taxes on Income other than Corporation Tax.
—	—	—	—	—	—	—	Salt.
—	—	—	—	—	—	—	Opium.
2,92,35	1,34,85	2,25,47	1,21,01	22,47	52,12	50,05	Land Revenue.
1,22,89	1,21,67	66,60	31,44	11,10	34,67	46,47	Provincial Excise.
65,67	1,05,98	40,12	14,52	7,14	20,90	18,32	Stamps.
50,31	10,60	73,92	32,95	12,89	60,70	8,91	Forest.
9,68	16,10	5,73	2,30	66	2,71	2,60	Registration.
13,94	1,25	5,72	4,36	2,63	1,10	3,50	Receipts under Motor Vehicles Act.
24,46	4,14	9,80	3,12	2,25	3	12,03	Other Taxes and Duties.
6,38,42	5,00,08	4,64,31	2,63,53	66,53	1,34,01	1,56,66	TOTAL.

103. **REVE**  
No. .—General Statement of the

Heads.	1941-42.					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
<b>Railways—</b>						
<b>State Railways—</b>						
Commercial Lines—Net Receipts.	54,71,76	—	—	—	—	—
Strategic Lines—Net Receipts	—6,91	—	—	—	—	—
Subsidised Companies . . . . .	10,30	—	—	—	1	—
Railway Miscellaneous Receipts	2,42,13	—	—	—	—	—
<b>TOTAL . . . . .</b>	<b>57,17,28</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>1</b>	<b>—</b>
<b>Irrigation, etc.—</b>						
Works for which Capital Accounts are kept—Net Receipts.	1,70	—	1,08,55	41,18	—1,18	2,16,19
Works for which no Capital Accounts are kept.	15	3	82,12	14,36	2,50	14
<b>TOTAL . . . . .</b>	<b>1,85</b>	<b>3</b>	<b>1,90,67</b>	<b>55,54</b>	<b>1,32</b>	<b>2,16,33</b>
<b>Posts and Telegraphs—</b>						
Posts and Telegraphs—Net Receipts.	4,08,02	—	—	—	—	—
<b>Debt Services—</b>						
Interest . . . . .	66,86	9	24,35	68,69	30,98	14,59





Heads of Revenue.	1941-42.					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
<b>CIVIL ADMINISTRATION.</b>						
Administration of Justice . . . . .	1,91	7	21,60	19,05	16,10	16,56
Jails and Convict Settlements . . . . .	8,12	—	8,35	5,20	9,71	8,74
Police . . . . .	1,44	—	6,92	13,45	10,23	14,46
Ports and Pilotage . . . . .	19,12	—	44,67	—	1,07	—
Lighthouses and Lightships . . . . .	8,07	—	—	—	—	—
Education . . . . .	2,45	23	9,38	21,02	15,92	15,62
Medical . . . . .	2,42	9	10,19	17,68	8,21	[3,16
Public Health . . . . .	8,67	12	2,55	36,49	2,17	[4,22
Agriculture . . . . .	3,23	—	3,78	8,77	33,74	14,42
Veterinary . . . . .	4,17	1	1,19	35	1,33	1,41
Co-operation . . . . .	1	40	3,90	5,51	5,99	64
Industries . . . . .	1,56	—	28,95	5,33	20,98	54,70
Aviation . . . . .	2,19	—	—	—	—	—
Broadcasting . . . . .	18,08	—	—	—	—	—
Indian Stores Department . . . . .	7,25	—	—	—	—	—
Miscellaneous Departments . . . . .	21,97	3	8,99	2,10	2,35	1,77
<b>TOTAL . . . . .</b>	<b>1,10,66</b>	<b>95</b>	<b>1,05,80</b>	<b>1,34,95</b>	<b>1,27,80</b>	<b>1,35,70</b>

NUE.

Ordinary Revenue—contd.

[Figures are in thousands of Rupees.]

1941-42. I							Heads of Revenue.
Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
8,86	5,63	7,62	1,81	2,30	1,16	2,27	<b>CIVIL ADMINISTRATION.</b>
3,44	8,66	1,33	42	2,57	51	98	Administration of Justice.
4,28	13,54	2,72	37	49	71	3,30	Jails and Convict Settlements.
—	—	—	1	—	—	—	Police.
—	—	—	—	—	—	—	Ports and Pilotage.
—	—	—	—	—	—	—	Lighthouses and Lightships.
21,82	8,51	7,94	4,07	1,29	2,18	1,20	Education.
13,01	3,26	1,10	1,67	1,40	37	2,18	Medical.
4,61	1,62	1,71	2,15	10	20	1,22	Public Health.
22,13	3,89	3,41	89	1,56	1,01	4,29	Agriculture.
3,01	1,71	72	39	17	31	11	Veterinary.
6,22	63	17	9	12	1,18	26	Co-operation.
12,95	40,10	39	54	19	66	1,08	Industries.
—	—	—	—	—	—	—	Aviation.
—	—	—	—	—	—	—	Broadcasting.
—	—	—	—	—	—	—	Indian Stores Department.
6,98	2,08	82	44	1	2	24	Miscellaneous Departments.
1,07,31	89,63	28,13	12,85	10,20	8,30	17,13	<b>TOTAL.</b>

## No. 103.—General Statement of the

Heads of Revenue.	1941-42.					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
<b>CURRENCY AND MINT.</b>						
Currency . . . . .	2,72,37	—	—	—	—	—
Mint . . . . .	68,07	—	—	—	—	—
<b>TOTAL</b> . . . . .	<b>3,40,44</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>CIVIL WORKS AND MISCELLANEOUS PUBLIC IMPROVEMENTS.</b>						
Civil Works . . . . .	36,08	37	26,41	64,14	38,40	15,72
Electricity Schemes—Net Receipts	—	—	74,70	4	—	—
Bombay Development Scheme . . . . .	—	—	—	15,21	—	—
<b>TOTAL</b> . . . . .	<b>36,08</b>	<b>37</b>	<b>1,01,11</b>	<b>79,39</b>	<b>38,40</b>	<b>15,72</b>
<b>MISCELLANEOUS.</b>						
Receipts from Indian States . . . . .	62,28	—	—	—	—	—
Transfers from Famine Relief Fund . . . . .	—	—	—	1,52	—	60
Receipts in aid of Superannuation . . . . .	10,33	5	3,28	6,69	3,39	1,07

NUE.

Ordinary Revenue—*contd.*

[ Figures are in thousands of Rupees.]

1941-42.							Heads of Revenue.
Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
—	—	—	—	—	—	—	<b>CURRENCY AND MINT.</b>
—	—	—	—	—	—	—	Currency.
—	—	—	—	—	—	—	Mint.
—	—	—	—	—	—	—	<b>TOTAL.</b>
85,72	9,39	10,38	15,33	17,33	6,15	39,53	<b>CIVIL WORKS AND MISCELLANEOUS PUBLIC IMPROVEMENTS.</b>
16,16	1,09	—	—	2,84	—	—	Civil Works.
—	—	—	—	—	—	—	Electricity Schemes—Net Receipts.
—	—	—	—	—	—	—	Bombay Development Scheme.
1,01,88	8,30	10,38	15,33	20,17	6,15	39,53	<b>TOTAL.</b>
—	—	—	—	—	—	—	<b>MISCELLANEOUS.</b>
—	—	—	—	—	—	—	Receipts from Indian States.
—	—	1,71	—	—	—	—	Transfers from Famine Relief Fund.
1,72	2,55	67	35	21	23	1,00	Receipts in aid of Superannuation.

## No. 103.—General Statement of the

Heads of Revenue.	1941-42.					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
<b>MISCELLANEOUS—contd.</b>						
Stationery and Printing . . . . .	35,26	1	4,59	5,80	4,61	8,33
Miscellaneous . . . . .	69,71	3	32,77	9,07	19,01	11,64
<b>TOTAL</b> . . . . .	<b>1,77,58</b>	<b>9</b>	<b>40,64</b>	<b>23,08</b>	<b>27,01</b>	<b>21,64</b>
<b>DEFENCE RECEIPTS.</b>						
Defence Receipts—Effective . . . . .	99,03	—	—	—	—	—
Defence Receipts—Non-effective . . . . .	46,19	—	—	—	—	—
<b>TOTAL</b> . . . . .	<b>1,45,22</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>CONTRIBUTIONS, ETC.</b>						
Grants-in-aid from Central Government.	—	—	—	—	—	25,00
Miscellaneous Adjustments between Central and Provincial Governments.	—	—	13	2	21	15
<b>TOTAL</b> . . . . .	<b>—</b>	<b>—</b>	<b>13</b>	<b>2</b>	<b>21</b>	<b>25,15</b>
<b>EXTRAORDINARY ITEMS.</b>						
Extraordinary Receipts . . . . .	2,24,57	—	—	1,08	1,43	49
Transfer from Revenue Reserve Fund.	—	—	—	—	—	14,23
Receipts connected with the War, 1939.	2,65,26	—	—	—	—	—
<b>TOTAL</b> . . . . .	<b>4,89,83</b>	<b>—</b>	<b>—</b>	<b>1,08</b>	<b>1,43</b>	<b>14,72</b>
<b>TOTAL ORDINARY REVENUE</b>	<b>1,73,69,71</b>	<b>14,11</b>	<b>19,54,81</b>	<b>16,86,39</b>	<b>14,94,28</b>	<b>16,49,98</b>

NUE.

Ordinary Revenue—*contd.*

[ Figures are in thousands of Rupees.]

1941-42.							Heads of Revenue.
Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
							<b>MISCELLANEOUS—<i>contd.</i></b>
3,67	2,30	72	95	28	38	25	Stationery and Printing.
26,12	14,08	11,86	4,75	2,51	1,76	3,88	Miscellaneous.
31,51	18,93	14,96	6,05	3,00	2,37	5,13	<b>TOTAL.</b>
							<b>DEFENCE RECEIPTS.</b>
—	—	—	—	—	—	—	Defence Receipts—Effective.
—	—	—	—	—	—	—	Defence Receipts—Non-effective.
—	—	—	—	—	—	—	<b>TOTAL.</b>
							<b>CONTRIBUTIONS, ETC.</b>
—	—	—	30,00	1,00,00	43,00	1,05,00	Grants-in-aid from Central Government.
3,59	7	5	2	1	1	1	Miscellaneous Adjustments between Central and Provincial Governments.
3,59	7	5	30,02	1,00,01	43,01	1,05,01	<b>TOTAL.</b>
							<b>EXTRAORDINARY ITEMS.</b>
1,09,65	75	—	—	—	—	1,16,44	Extraordinary Receipts.
—	—	—	—	—	—	—	Transfer from Revenue Reserve Fund.
—	—	—	—	—	—	—	Receipts connected with the War, 1939.
1,09,65	75	—	—	—	—	1,16,44	<b>TOTAL.</b>
15,40,47	6,55,24	5,31,44	3,28,48	2,20,69	2,06,59	5,84,93	<b>TOTAL ORDINARY REVEUNE.</b>

## No. 103.—General Statement of the

Heads of Revenue.	1942-43.					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
<b>Principal Heads of Revenue—</b>						
Customs . . . . .	25,11,71	—	—	—	1,19,09	—
Central Excise Duties . . . . .	12,79,36	—	—	—	—	—
Corporation Tax . . . . .	31,40,11	—	—	—	—	—
Taxes on Income other than Corporation Tax.	43,45,96	—	1,63,50	2,18,00	2,18,00	1,63,50
Salt . . . . .	10,91,23	—	—	—	—	—
Opium . . . . .	75,21	—	—	—	—	—
Land Revenue . . . . .	20,41	4,13	5,19,69	4,06,63	3,61,29	6,51,29
Provincial Excise . . . . .	37,98	3,25	4,67,11	3,75,25	2,53,64	2,05,99
Stamps . . . . .	51,88	55	2,17,87	1,70,20	2,49,75	1,55,98
Forest . . . . .	6,66	4,67	71,89	1,13,10	38,38	1,13,40
Registration . . . . .	1,64	9	49,57	20,93	33,38	10,21
Receipts under Motor Vehicles Act.	4,72	98	64,58	43,40	15,97	9,19
Other Taxes and Duties . . . . .	4,23	9	1,48,48	2,28,59	1,60,28	78,81
<b>TOTAL . . . . .</b>	<b>1,25,71,10</b>	<b>13,76</b>	<b>16,99,69</b>	<b>15,76,10</b>	<b>14,49,78</b>	<b>13,88,37</b>



NUE.

Ordinary Revenue—contd.

[Figures are in thousands of Rupees.]

1942-43.							Heads of Revenue.
Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
—	10,93	—	9,64	—	65	—	Principal Heads of Revenue—
—	—	—	—	—	—	—	Customs.
—	—	—	—	—	—	—	Central Excise Duties.
—	—	—	—	—	—	—	Corporation Tax.
87,20	1,26,81	54,50	59,99	10,90	21,80	21,80	Taxes on Income other than Corporation Tax.
—	—	—	—	—	—	—	Salt.
—	—	—	—	—	—	—	Opium.
3,21,46	1,37,40	2,51,05	1,58,89	23,05	51,65	48,39	Land Revenue.
1,41,45	1,39,46	78,07	20,56	12,03	38,39	70,86	Provincial Excise.
90,03	1,04,92	41,12	14,29	7,91	19,25	24,29	Stamps.
63,88	14,22	1,42,75	37,37	15,81	13,19	15,34	Forest.
15,79	18,95	6,89	2,19	91	2,59	3,26	Registration.
12,09	66	5,05	6,43	2,65	70	2,84	Receipts under Motor Vehicles Act.
38,56	6,12	10,55	12,07	2,18	3	16,92	Other Taxes and Duties.
7,70,46	5,59,47	5,89,98	3,21,43	75,44	1,48,25	2,03,70	TOTAL.

## No. 103.—General Statement of the

Heads of Revenue.	1942-43.					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
<b>Railways—</b>						
<b>State Railways—</b>						
Commercial Lines—Net Receipts.	70,71,80	—	—	—	—	—
Strategic Lines—Net Receipts.	—39,58	—	—	—	—	—
Subsidised Companies	6,53	—	—	—	1,42	—
Railway Miscellaneous Receipts	3,36,65	—	—	—	—	—
<b>TOTAL</b>	<b>73,75,40</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>1,42</b>	<b>—</b>
<b>Irrigation, etc.—</b>						
Works for which Capital Accounts are kept—Net Receipts.	2,05	—	1,25,32	36,95	2,93	2,19,33
Works for which no Capital Accounts are kept.	20	2	77,41	11,66	2,18	12
<b>TOTAL</b>	<b>2,25</b>	<b>2</b>	<b>2,02,73</b>	<b>48,61</b>	<b>5,11</b>	<b>2,19,45</b>
<b>Posts and Telegraphs—</b>						
Posts and Telegraphs—Net Receipts.	5,21,52	—	—	—	—	—
<b>Debt Services—</b>						
Interest	85,64	8	25,60	70,61	29,22	23,00



## No. 103.—General Statement of the

Heads of Revenue.	1942-43.					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
<b>CIVIL ADMINISTRATION.</b>						
Administration of Justice . . . . .	2,02	5	24,07	21,49	15,92	19,38
Jails and Convict Settlements . . . . .	93	—	9,27	5,17	8,65	9,34
Police . . . . .	1,13	—	7,31	17,32	12,76	46,52
Ports and Pilotage . . . . .	14,28	—	—	—	1,43	—
Lighthouses and Lightships . . . . .	8,45	—	—	—	—	—
Education . . . . .	2,56	27	9,98	19,31	13,98	15,65
Medical . . . . .	3,14	10	11,10	19,54	8,30	4,08
Public Health . . . . .	9,48	13	3,08	43,98	2,05	5,28
Agriculture . . . . .	4,76	3	8,52	14,73	9,47	12,29
Rural Development . . . . .	—	—	—	—	—	4,63
Veterinary . . . . .	5,67	1	1,66	29	1,13	1,54
Co-operation . . . . .	3	6	3,54	9,77	5,17	73
Industries . . . . .	2,11	—	29,78	6,41	21,45	91,72
Aviation . . . . .	3,08	—	—	—	—	—
Broadcasting . . . . .	19,31	—	—	—	—	—
Miscellaneous Departments . . . . .	32,41	2	9,58	2,40	2,30	1,54
<b>TOTAL . . . . .</b>	<b>1,09,36</b>	<b>67</b>	<b>1,17,89</b>	<b>1,60,41</b>	<b>1,02,61</b>	<b>2,12,70</b>

NUE.

Ordinary Revenue—*contd.*

[ Figures are in thousands of Rupees.]

1942-43.							Heads of Revenue.
Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
							<b>CIVIL ADMINISTRATION.</b>
13,10	28,02	8,01	2,46	2,34	1,31	2,40	Administration of Justice.
3,52	7,04	1,64	34	2,96	57	91	Jails and Convict Settlements.
9,02	17,09	4,22	67	1,14	71	4,94	Police.
—	—	—	—	—	—	—	Ports and Pilotage.
—	—	—	—	—	—	—	Lighthouses and Lightships.
22,51	8,61	8,03	3,34	1,29	1,94	1,30	Education.
14,89	3,45	1,11	1,86	1,45	61	2,17	Medical.
4,38	1,78	1,41	3,04	12	20	1,55	Public Health.
29,61	4,16	3,64	2,40	4,47	45	11,55	Agriculture.
—	—	—	—	—	—	—	Rural Development.
3,09	2,04	82	37	21	24	6	Veterinary.
5,79	96	8	8	14	97	27	Co-operation.
14,29	38,06	37	50	34	3,22	1,13	Industries.
—	—	—	—	—	—	—	Aviation.
—	—	—	—	—	—	—	Indian Stores Department.
6,54	1,68	73	50	1	2	25	Miscellaneous Departments.
1,26,74	1,12,89	30,07	15,56	14,47	10,24	26,53	<b>TOTAL.</b>

## No. 103.—General Statement of the

Heads of Revenue.	1942-43.					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
<b>CURRENCY AND MINT.</b>						
Currency . . . . .	3,75,08	—	—	—	—	—
Mint . . . . .	1,49,96	—	—	—	—	—
<b>TOTAL</b> . . . . .	<b>5,25,04</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>CIVIL WORKS AND MISCELLANEOUS PUBLIC IMPROVEMENTS.</b>						
Civil Works . . . . .	76,10	29	36,41	64,80	17,56	25,52
Electricity Schemes—Net Receipts	—	—	47,68	4	—	—
Bombay Development Scheme . . . . .	—	—	—	15,35	—	—
<b>TOTAL</b> . . . . .	<b>76,10</b>	<b>29</b>	<b>84,09</b>	<b>80,19</b>	<b>17,56</b>	<b>25,52</b>
<b>MISCELLANEOUS.</b>						
Receipts from Indian States . . . . .	63,71	—	—	—	—	—
Transfers from Famine Relief Fund	—	—	—	2,81	—	3,07
Receipts in aid of Superannuation . . . . .	15,34	—	5,42	6,03	2,07	88

IVUE.

Ordinary Revenue—contd.

[Figures are in thousands of Rupees.]

1942-43.							Heads of Revenue.
Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
							<b>CURRENCY AND MINT.</b>
—	—	—	—	—	—	—	Currency.
—	—	—	—	—	—	—	Mint.
—	—	—	—	—	—	—	<b>TOTAL</b>
							<b>CIVIL WORKS AND MISCELLANEOUS PUBLIC IMPROVEMENTS.</b>
76,72	13,86	9,34	8,46	15,22	7,58	50,90	Civil Works.
17,55	19	—	—	3,55	—	—	Electricity Schemes—Net Receipts.
—	—	—	—	—	—	—	Bombay Development Scheme.
94,27	13,67	9,34	8,46	18,77	7,58	50,90	<b>TOTAL</b>
							<b>MISCELLANEOUS.</b>
—	—	—	—	—	—	—	Receipts from Indian States.
—	—	1,81	—	—	—	—	Transfers from Famine Relief Fund.
2,68	2,60	1,18	1,97	46	36	1,50	Receipts in aid of Superannuation.

## No. 103.—General Statement of the

Heads of Revenue.	1942-43.					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
<b>MISCELLANEOUS—contd.</b>						
Stationery and Printing . . . . .	91,76	1	5,54	5,72	5,14	9,18
Miscellaneous . . . . .	62,92	3	45,93	18,91	20,81	44,79
<b>TOTAL</b> . . . . .	<b>2,33,73</b>	<b>4</b>	<b>56,89</b>	<b>33,47</b>	<b>28,02</b>	<b>57,92</b>
<b>DEFENCE RECEIPTS.</b>						
Defence Receipts—Effective . . . . .	3,54,73	—	—	—	—	—
Defence Receipts—Non-effective . . . . .	37,07	—	—	—	—	—
<b>TOTAL</b> . . . . .	<b>3,91,80</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>CONTRIBUTIONS, ETC.</b>						
Grants-in-aid from Central Government . . . . .	—	1,00	—	—	—	—
Miscellaneous Adjustments between Central and Provincial Governments . . . . .	—	—	15	15	14	16
<b>TOTAL</b> . . . . .	<b>—</b>	<b>1,00</b>	<b>15</b>	<b>15</b>	<b>14</b>	<b>16</b>
<b>EXTRAORDINARY ITEMS.</b>						
Extraordinary Receipts . . . . .	2	—	—	30	13,56	2,45
Receipts connected with the War, 1939. . . . .	16,44,16	—	—	—	—	—
Transfer from the Revenue Reserve Fund . . . . .	—	—	—	—	—	97,14
Civil Defence . . . . .	38	—	5,15	48	—	18,90
<b>TOTAL</b> . . . . .	<b>16,44,56</b>	<b>—</b>	<b>5,15</b>	<b>78</b>	<b>13,56</b>	<b>1,18,49</b>
<b>TOTAL ORDINARY REVENUE</b> . . . . .	<b>2,35,36,50</b>	<b>15,86</b>	<b>21,92,19</b>	<b>19,70,32</b>	<b>16,46,42</b>	<b>20,45,61</b>



NUE.

Ordinary Revenue—*contd.*

[Figures are in thousands of Rupees.]

1942-43.							Heads of Revenue.
Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
							<b>MISCELLANEOUS—<i>contd.</i></b>
5,73	2,69	54	74	27	45	34	Stationery and Printing.
29,91	18,01	15,86	5,06	3,41	1,51	3,08	Miscellaneous.
38,32	23,31	19,39	7,77	4,14	2,32	4,92	<b>TOTAL.</b>
							<b>DEFENCE RECEIPTS.</b>
—	—	—	—	—	—	—	Defence Receipts—Effective.
—	—	—	—	—	—	—	Defence Receipts—Non-effective.
—	—	—	—	—	—	—	<b>TOTAL.</b>
							<b>CONTRIBUTIONS, ETC.</b>
—	—	—	30,00	1,00,00	40,00	1,05,00	Grants-in-aid from Central Government.
3,50	16	2	1	1	1	1	Miscellaneous Adjustments between Central and Provincial Governments.
3,50	16	2	30,01	1,00,01	40,01	1,05,01	<b>TOTAL.</b>
							<b>EXTRAORDINARY ITEMS.</b>
2,00,18	38	—	2,36	21	3	1,73,33	Extraordinary Receipts.
—	—	—	—	—	—	—	Receipts connected with the War, 1939.
—	—	—	—	—	—	—	Transfer from the Revenue Reserve Fund.
—	24	1,52	47	4	40	80	Civil Defence.
2,00,18	62	1,52	2,83	25	43	1,74,13	<b>TOTAL.</b>
18,45,70	7,51,50	6,68,78	3,86,76	2,35,04	2,24,45	6,64,99	<b>TOTAL ORDINARY REVENUE.</b>

## No. 103.—General Statement of the

Heads of Revenue.	1943-44.					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
<b>Principal Heads of Revenue—</b>						
Customs . . . . .	(26,56,71	—	—	—	1,16,82	—
Central Excise Duties . . . . .	24,93,61	—	—	—	—	—
Corporation Tax . . . . .	51,27,75	—	—	—	—	—
Taxes on Income other than Corporation Tax.	58,36,80	—	2,92,50	3,90,00	3,90,00	2,92,50
Salt . . . . .	8,33,78	—	—	—	19	—
Opium . . . . .	80,23	—	—	—	—	—
Land Revenue . . . . .	33,22	3,72	5,07,74	3,21,50	4,09,85	6,68,48
Provincial Excise . . . . .	48,08	4,69	7,19,50	5,35,73	4,08,74	3,51,72
Stamps . . . . .	70,54	1,31	2,83,74	2,44,79	3,40,14	1,91,07
Forest . . . . .	6,64	7,14	1,16,24	2,19,39	54,93	1,76,63
Registration . . . . .	1,95	23	75,16	26,90	60,95	13,93
Receipts under Motor Vehicles Act.	5,98	1,06	63,51	48,38	17,58	12,70
Other Taxes and Duties . . . . .	6,16	9	3,22,69	3,30,97	2,89,79	1,35,71
<b>TOTAL . . . . .</b>	<b>1,72,01,45</b>	<b>18,24</b>	<b>23,81,07</b>	<b>21,17,66</b>	<b>20,88,99</b>	<b>18,42,74</b>

NUE.

Ordinary Revenue—contd.

[Figures are in thousands of Rupees.]

1943-44							Heads of Revenue.
Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
—	9,68	—	11,01	—	80	—	Principal Heads of Revenue—
—	—	—	—	—	—	—	Customs.
—	—	—	—	—	—	—	Central Excise Duties.
—	—	—	—	—	—	—	Corporation Tax.
1,56,00	2,14,26	97,50	95,70	19,50	39,00	39,00	Taxes on Income other than Corporation Tax.
—	—	—	—	—	—	—	Salt.
—	—	—	—	—	—	—	Opium.
3,66,43	1,40,62	2,87,48	1,63,53	23,22	51,18	74,15	Land Revenue.
2,22,29	2,32,24	1,19,08	42,30	14,00	44,35	92,94	Provincial Excise.
1,21,86	1,49,32	48,79	19,68	10,05	21,75	31,64	Stamps.
1,17,38	17,98	1,71,47	56,30	21,01	20,92	35,52	Forest.
22,10	33,76	9,07	3,36	1,34	3,55	4,61	Registration.
14,42	1,09	6,38	7,27	2,93	75	3,06	Receipts under Motor Vehicles Act.
82,85	10,31	13,25	31,91	3,00	3	40,25	Other Taxes and Duties.
11,03,33	8,09,26	7,53,02	4,33,06	95,05	1,82,33	3,21,17	TOTAL.

## No. 103.—General Statement of the

Heads of Revenue.	1943-44.					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
Railways—						
State Railways—						
Commercial Lines—Net Receipts.	76,61,14	—	—	—	—	—
Strategic Lines—Net Receipts .	—91,64	—	—	—	—	—
Subsidised Companies . . . . .	4,86	—	—	—	—	—
Railway Miscellaneous Receipts	4,26,80	—	—	—	—	—
TOTAL . . . . .	80,01,16	—	—	—	—	—
Irrigation, etc.—						
Works for which Capital Accounts are kept—Net Receipts.	1,77	—	1,40,34	30,47	85	2,07,41
Works for which no Capital Accounts are kept.	77	2	1,10,97	11,30	2,49	28
TOTAL . . . . .	2,54	2	2,51,31	41,77	3,34	2,07,69
Posts and Telegraphs—						
Posts and Telegraphs—Net Receipts.	9,96,56	—	—	—	—	—
Debt Services—						
Interest . . . . .	1,62,15	5	24,60	65,33	30,66	23,44

NUE.

Ordinary Revenue—*contd.*

[Figures are in thousands of Rupees.]

1943-44.							Heads of Revenue.
Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
—	—	—	—	—	—	—	Railways—
—	—	—	—	—	—	—	State Railways—
—	—	—	—	—	—	—	Commercial Lines—Net Receipts
—	—	—	—	—	—	—	Strategic Lines—Net Receipts.
—	—	—	—	—	—	—	Subsidised Companies.
—	—	—	—	—	—	—	Railway Miscellaneous Receipts.
—	—	—	—	—	—	—	TOTAL.
6,55,98	22,62	—	—	23,53	88	1,90,13	Irrigation, etc.—
2,94	2,05	14,94	—	57	1,38	3,67	Works for which Capital Accounts are kept—Net Receipts.
6,58,92	24,67	14,94	—	24,10	2,26	1,93,80	Works for which no Capital Accounts are kept.
—	—	—	—	—	—	—	TOTAL.
—	—	—	—	—	—	—	Posts and Telegraphs—
—	—	—	—	—	—	—	Posts and Telegraphs Net Receipts.
15,40	20,75	5,14	74	64	13,20	15,57	Debt Services—
							Interest.

## No. 103.—General Statement of the

Heads of Revenue.	1943-44					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
<b>CIVIL ADMINISTRATION.</b>						
Administration of Justice . . . . .	3,52	10	51,01	29,52	23,23	21,82
Jails and Convict Settlements . . . . .	98	—	11,24	7,44	10,93	9,93
Police . . . . .	91	4	10,30	17,87	8,74	51,81
Port and Pilotage . . . . .	15,47	—	—	—	2,52	—
Lighthouses and Lightships . . . . .	8,31	—	—	—	—	—
Education . . . . .	3,03	28	10,84	19,63	14,51	16,90
Medical . . . . .	2,81	11	12,73	30,85	7,81	4,65
Public Health . . . . .	13,02	11	4,48	39,92	3,64	6,33
Agriculture . . . . .	3,31	12	11,86	23,12	20,30	13,38
Rural Development . . . . .	—	—	—	—	—	3,38
Veterinary . . . . .	5,79	1	1,49	47	1,13	3,65
Co-operation . . . . .	1	2	3,13	4,64	6,17	1,59
Industries . . . . .	2,77	—	44,33	9,47	34,84	66,78
Aviation . . . . .	9,27	—	7	—	—	—
Broadcasting . . . . .	22,64	—	—	—	—	—
Miscellaneous Departments . . . . .	47,14	3	9,95	12,08	2,30	1,49
<b>TOTAL . . . . .</b>	<b>1,38,98</b>	<b>82</b>	<b>1,71,43</b>	<b>1,95,01</b>	<b>1,36,12</b>	<b>2,01,71</b>

NUE.

Ordinary Revenue—*contd.*

[Figures are in thousands of Rupees.]

1943-44							Heads of Revenue.
Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
							<b>CIVIL ADMINISTRATION.</b>
15,55	6,96	9,53	4,15	3,26	1,55	4,80	Administration of Justice.
4,68	10,01	1,29	54	3,20	63	2,25	Jails and Convict Settlements.
11,30	15,79	10,46	4,63	1,32	68	2,04	Police.
—	—	—	1	—	—	—	Ports and Pilotage.
—	—	—	—	—	—	—	Lighthouses and Lightships.
25,29	8,81	8,38	3,31	1,39	2,18	1,55	Education.
15,49	4,39	1,28	1,84	2,09	72	2,09	Medical.
3,11	4,29	1,36	5,45	11	1	4,36	Public Health.
43,02	4,59	6,56	8,72	1,76	1,26	25,75	Agriculture.
—	—	—	—	—	—	—	Rural Development.
3,49	1,70	91	38	18	15	6	Veterinary.
5,20	97	9	5	43	1,51	21	Co-operation.
16,02	65,03	2,58	55	89	2,07	1,26	Industries.
—	58	—	—	—	—	—	Aviation.
—	—	—	—	—	—	—	Broadcasting.
5,38	1,76	82	57	2	3	31	Miscellaneous Departments.
1,48,53	1,24,88	43,26	30,20	14,65	10,79	44,68	<b>TOTAL.</b>

## No. 103.—General Statement of the

Heads of Revenue.	1943-44					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
<b>CURRENCY AND MINT.</b>						
Currency . . . . .	8,19,29	—	—	—	—	—
Mint . . . . .	1,77,38	—	—	—	—	—
<b>TOTAL</b> . . . . .	<b>9,96,67</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>CIVIL WORKS AND MISCELLANEOUS PUBLIC IMPROVEMENTS.</b>						
Civil Works . . . . .	54,62	34	43,13	39,82	15,14	34,24
Electricity Schemes—Net Receipts	—	—	50,47	1	—	—
Bombay Development Scheme . . . . .	—	—	—	15,84	—	—
<b>TOTAL</b> . . . . .	<b>54,62</b>	<b>34</b>	<b>95,60</b>	<b>55,67</b>	<b>15,14</b>	<b>34,24</b>
<b>MISCELLANEOUS.</b>						
Receipts from Indian States . . . . .	61,41	—	—	—	—	—
Transfers from Famine Relief Fund	—	—	—	4,06	—	47
Receipts in aid of Superannuation . . . . .	15,75	—	3,49	7,63	5,12	82



NUE.

Ordinary Revenue—*contd.*

[Figures are in thousands of Rupees.]

1943-44							Heads of Revenue.
Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
							<b>CURRENCY AND MINT.</b>
—	—	—	—	—	—	—	Currency.
—	—	—	—	—	—	—	Mint.
—	—	—	—	—	—	—	<b>TOTAL.</b>
							<b>CIVIL WORKS AND MISCELLANEOUS PUBLIC IMPROVEMENTS.</b>
31,39	10,98	10,27	9,33	7,11	3,87	35,25	Civil Works.
28,97	—24	—	—	3,35	—	—	Electricity Schemes—Net Receipts.
—	—	—	—	—	—	—	Bombay Development Scheme.
60,36	10,74	10,27	9,33	10,46	3,87	35,25	<b>TOTAL.</b>
							<b>MISCELLANEOUS.</b>
—	—	—	—	—	—	—	Receipts from Indian States.
—	—	11	—	—	—	—	Transfers from Famine Relief Fund
3,43	2,94	2,32	1,90	93	23	2,03	Receipts in aid of Superannuation

## No. 103.—General Statement of the

Heads of Revenue.	1943-44.					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
<b>MISCELLANEOUS—contd.</b>						
Stationery and Printing . . .	64,98	1	5,08	5,87	5,27	10,31
Miscellaneous . . . . .	86,76	45	33,66	13,33	30,30	27,72
<b>TOTAL</b> . . . . .	<b>2,28,90</b>	<b>46</b>	<b>42,23</b>	<b>30,88</b>	<b>40,69</b>	<b>39,31</b>
<b>DEFENCE RECEIPTS.</b>						
Defence Receipts—Effective . . .	9,23,94	—	—	—	—	—
Defence Receipts—Non-effective . .	36,47	—	—	—	—	—
<b>TOTAL</b> . . . . .	<b>9,60,41</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>CONTRIBUTIONS. ETC.</b>						
Grants-in-aid from Central Government.	—	—	—	—	—	—
Miscellaneous Adjustments between Central and Provincial Governments.	—	—	12	10	17	13
<b>TOTAL</b> . . . . .	<b>—</b>	<b>—</b>	<b>12</b>	<b>10</b>	<b>17</b>	<b>13</b>
<b>EXTRAORDINARY ITEMS.</b>						
Extraordinary Receipts . . . . .	—2,46	—	1	4,17	39,95	14,38
Receipts connected with the war, 1939.	14,96,67	—	—	—	—	—
Transfer from Revenue Reserve Fund.	7,77,16	—	—	—	—	39,76
<b>TOTAL</b> . . . . .	<b>10,49,85</b>	<b>—</b>	<b>1</b>	<b>4,17</b>	<b>39,9</b>	<b>54,14</b>
<b>TOTAL ORDINARY REVENUE</b>	<b>1,45,12,68</b>	<b>12,66</b>	<b>18,07,51</b>	<b>14,48,24</b>	<b>13,54,50</b>	<b>14,65,11</b>

**INUE.**

**Ordinary Revenue—contd.**

[ Figures are in thousands of Rupees.]

1943-44.							Heads of Revenue.]
Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
11,75	3,23	68	88	30	75	42	MISCELLANEOUS—contd.
1,14,38	29,31	17,97	9,30	2,99	2,09	9,96	Stationery and Printing.
							Miscellaneous.
1,29,56	35,48	21,07	12,08	4,22	3,07	12,41	TOTAL.
—	—	—	—	—	—	—	DEFENCE RECEIPTS.
—	—	—	—	—	—	—	Defence Receipts—Effective.
—	—	—	—	—	—	—	Defence Receipts—Non-effective.
—	—	—	—	—	—	—	TOTAL.
—	—	—	30,00	1,00,00	40,00	1,05,00	CONTRIBUTIONS, ETC.
3,47	11	2	1	1	1	1	Grants-in-aid from Central Governments.
							Miscellaneous Adjustments between Central and Provincial Governments.
3,47	11	2	30,01	1,00,01	40,01	1,05,01	TOTAL.
5,13,27	4,28	—	78	5,04	25	2,64,26	EXTRAORDINARY ITEMS.
—	—	—	—	—	—	—	Extraordinary Receipts.
—	—	—	—	—	—	—	Receipts connected with the War, 1939.
							Transfer from Revenue Reserve Fund.
5,13,27	4,28	—	78	5,04	25	2,64,26	TOTAL.
33,80,61	6,17,79	5,26,35	3,29,25	1,92,12	1,99,00	5,19,68	TOTAL ORDINARY REVENUE.

## No. 103.—General Statement of the

Heads of Revenue.	1944-45.					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
Principal Heads of Revenue—						
Customs . . . . .	39,76,53	—	—	—	1,28,35	—
Central Excise Duties . . . . .	38,14,37	—	—	—	—	—
Corporation Tax . . . . .	83,65,30	—	—	—	—	—
Taxes on Income other than Corporation Tax.	81,08,83	—	3,98,40	5,31,20	5,31,29	3,98,40
Salt . . . . .	9,29,21	—	—	—	68	—
Opium . . . . .	1,03,68	—	—	—	—	—
Land Revenue . . . . .	31,07	4,04	5,49,18	4,05,78	4,49,43	6,58,30
Provincial Excise . . . . .	69,57	6,37	12,77,89	7,55,91	7,53,64	4,97,76
Stamps . . . . .	78,98	1,32	3,21,98	2,72,54	3,36,65	2,11,91
Forest . . . . .	7,82	10,50	1,43,48	3,13,81	1,00,01	1,90,59
Registration . . . . .	1,75	24	66,16	27,94	60,25	15,08
Receipts under Motor Vehicles Act.	6,55	1,35	77,61	55,07	22,54	16,04
Other Taxed and Duties . . . . .	7,20	11	6,35,02	4,90,55	5,08,47	1,57,20
<b>TOTAL . . . . .</b>	<b>2,55,00,86</b>	<b>23,93</b>	<b>34,69,72</b>	<b>28,52,80</b>	<b>28,91,31</b>	<b>21,45,28</b>

NUE.

Ordinary Revenue—*contd.*

[Figures are in thousands of Rupees.]

1944-45.							Heads of Revenue.
Government of Pinjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
—	8,49	—	11,45	—	92	—	Principal Heads of Revenue—
—	—	—	—	—	—	—	Customs.
—	—	—	—	—	—	—	Central Excise Duties.
—	—	—	—	—	—	—	Corporation Tax.
2,12,48	2,98,30	1,32,80	1,11,69	26,56	53,12	53,12	Taxes on Income other than Corporation Tax.
—	—	—	—	—	—	—	Salt.
—	—	—	—	—	—	—	Opium.
3,48,00	1,41,48	2,54,83	1,65,40	23,53	50,61	79,32	Land Revenue.
3,63,76	3,59,05	1,88,18	82,54	22,84	61,71	1,22,72	Provincial Excise.
1,23,22	1,58,10	54,57	20,31	11,33	21,25	30,41	Stamps.
1,08,69	21,95	1,76,98	83,54	14,19	34,09	44,67	Forest.
19,95	33,07	10,65	3,46	1,49	3,29	4,51	Registration.
12,88	1,27	10,25	9,44	2,41	1,16	3,36	Receipts under Motor Vehicles Act.
85,65	30,27	26,72	34,32	4,67	4	68,45	Other Taxes and Duties.
12,74,63	10,51,98	8,54,98	5,22,15	1,07,02	2,26,19	4,06,56	TOTAL.

## No. 103.—General Statement of the

Heads of Revenue.	1944-45.					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
<b>Railways—</b>						
<b>State Railways—</b>						
Commercial Lines—Net Receipts.	73,75,81	—	—	—	—	—
Strategic Lines—Net Receipts	—66,66	—	—	—	—	—
Subsidised Companies . . . . .	7,66	—	—	—	91	—
Railway Miscellaneous Receipts	4,95,24	—	—	—	—	—
<b>TOTAL . . . . .</b>	<b>78,12,05</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>91</b>	<b>—</b>
<b>Irrigation, etc.—</b>						
Works for which Capital Accounts are kept—Net Receipts.	1,38	—	1,30,30	37,31	—1,21	1,82,78
Works for which no Capital Accounts are kept.	30	1	1,12,37	15,35	4,71	19
<b>TOTAL . . . . .</b>	<b>1,68</b>	<b>1</b>	<b>2,42,67</b>	<b>52,66</b>	<b>3,50</b>	<b>1,82,97</b>
<b>Posts and Telegraphs—</b>						
Posts and Telegraphs—Net Receipts.	11,22,74	—	—	—	—	—
<b>Debt Services—</b>						
Interest . . . . .	1,78,58	2	51,36	62,18	39,68	22,03



## No. 103.—General Statement of the

Heads of Revenue.	1944-45.					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
<b>CIVIL ADMINISTRATION.</b>						
Administration of Justice . . . . .	4,51	10	45,72	32,41	30,52	26,21
Jails and Convict Settlements . . . . .	89	—	14,86	9,45	7,33	10,82
Police . . . . .	3,42	1	10,27	18,29	15,19	48,57
Ports and Pilotage . . . . .	27,68	—	—	7	1,34	—
Lighthouses and Lightships . . . . .	10,04	—	—	—	—	—
Education . . . . .	3,17	30	12,23	22,41	16,42	18,28
Medical . . . . .	2,71	11	15,78	34,36	15,49	5,77
Public Health . . . . .	14,52	19	4,36	44,12	16,69	6,64
Agriculture . . . . .	5,61	25	12,08	84,58	21,30	21,69
Rural Development . . . . .	—	—	—	—	—	9
Veterinary . . . . .	8,38	6	3,12	1,07	1,20	2,19
Co-operation . . . . .	1	—	5,13	3,87	6,64	1,89
Industries . . . . .	6,02	—	67,93	12,28	60,03	70,59
Aviation . . . . .	2,27	—	—	—	—	—
Broadcasting . . . . .	33,81	—	—	—	—	—
Indian Stores Department . . . . .	—	—	—	—	—	—
Miscellaneous Departments . . . . .	1,24,65	3	10,55	35,25	2,45	178
<b>TOTAL</b> . . . . .	<b>2,47,68</b>	<b>1,05</b>	<b>2,02,03</b>	<b>2,98,16</b>	<b>1,94,60</b>	<b>2,14,52</b>



NUE.

Ordinary Revenue—*contd*

[ Figures are in thousands of Rupees.]

1944-45.							Heads of Revenue.
Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
							<b>CIVIL ADMINISTRATION</b>
22,07	10,26	11,52	5,37	4,50	1,93	7,69	Administration of Justice
5,19	11,75	2,94	51	3,17	42	2,43	Jails and Convict Settlements.
11,55	13,47	11,78	12,49	2,96	78	2,44	Police.
—	—	—	1	—	—	—	Ports and Pilotage.
—	—	—	—	—	—	—	Lighthouses and Lightships
25,18	10,68	8,91	3,53	1,80	2,97	1,76	Education.
18,33	6,82	1,57	1,83	2,50	2,17	2,22	Medical.
5,13	5,01	1,86	6,13	12	20	5,03	Public Health.
46,67	7,84	10,10	11,17	13,60	5,99	17,33	Agriculture.
—	—	—	—	—	—	—	Rural Development.
3,96	2,54	1,35	49	58	61	7	Veterinary.
3,53	1,80	14	6	25	[1,17	16	Co-operation.
16,86	26,95	2,21	63	37	13,40	2,19	Industries.
—	—	—	—	—	—	—	Aviation.
—	—	—	—	—	—	—	Broadcasting.
—	—	—	—	—	—	—	Indian Stores Department.
7,47	3,47	85	60	4	14	31	Miscellaneous Departments.
1,65,94	1,00,59	53,23	42,85	29,89	29,78	41,62	<b>TOTAL.</b>

## No. 103.—General Statement of the

Heads of Revenue.	1944-45.					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
<b>CURRENCY AND MINT.</b>						
Currency . . . . .	10,62,91	—	—	—	—	—
Mint . . . . .	83,45	—	—	—	—	—
<b>TOTAL</b> .	<b>11,46,36</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>CIVIL WORKS AND MISCELLANEOUS PUBLIC IMPROVEMENTS.</b>						
Civil Works . . . . .	76,54	25	21,76	34,51	11,44	66,35
Electricity Schemes—Net Receipts	—	—	49,04	3	—	—
Bombay Development Scheme .	—	—	—	16,31	—	—
<b>TOTAL</b> .	<b>76,54</b>	<b>25</b>	<b>70,80</b>	<b>50,85</b>	<b>11,44</b>	<b>66,35</b>
<b>MISCELLANEOUS.</b>						
Receipts from Indian States .	59,65	—	—	—	—	—
Transfers from Famine Relief Fund	—	—	—	7,23	—	86
Receipts in aid of Superannuation .	21,19	4	3,79	7,37	2,79	80

NUE

Ordinary Revenue—*contd.*

[ Figures are in thousands of Rupees.]

1944-45.							Heads of Revenue.
Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
							<b>CURRENCY AND MINT.</b>
—	—	—	—	—	—	—	Currency.
—	—	—	—	—	—	—	Mint.
—	—	—	—	—	—	—	<b>TOTAL.</b>
							<b>CIVIL WORKS AND MISCELLANEOUS PUBLIC IMPROVEMENTS.</b>
20,53	24,27	11,16	8,89	5,16	4,28	20,31	Civil Works.
35,14	33	—	—	4,57	—	—	Electricity Schemes—Net Receipts.
—	—	—	—	—	—	—	Bombay Development Schemes.
55,67	24,60	11,16	8,89	9,73	4,28	20,31	<b>TOTAL.</b>
							<b>MISCELLANEOUS.</b>
—	—	—	—	—	—	—	Receipts from Indian States.
12,16	—	2	—	—	—	—	Transfers from Famine Relief Fund.
2,84	3,08	1,76	4,25	81	15	1,63	Receipts in aid of Superannuation.

## No. 103.—General Statement of the

Heads of Revenue.	1944-45.					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
<b>MISCELLANEOUS—contd.</b>						
Stationery and Printing . . . . .	57,71	1	7,75	8,30	5,30	13,46
Miscellaneous . . . . .	78,73	16	37,34	14,73	36 06	35,89
<b>TOTAL</b> . . . . .	<b>2,17,88</b>	<b>21</b>	<b>48,88</b>	<b>37,63</b>	<b>44,35</b>	<b>51,01</b>
<b>DEFENCE RECEIPTS.</b>						
Defence Receipts—Effective . . . . .	16,50,77	—	—	—	—	—
Defence Receipts—Non-effective . . . . .	10,10	—	—	—	—	—
<b>TOTAL</b> . . . . .	<b>16,60,87</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>CONTRIBUTIONS, ETC.</b>						
Grants-in-aid from Central Government.	—	—	—	—	7,00,00	—
Miscellaneous Adjustments between Central and Provincial Governments.	—	—	18	10	4,13	14
<b>TOTAL</b> . . . . .	<b>—</b>	<b>—</b>	<b>18</b>	<b>10</b>	<b>7,04,13</b>	<b>14</b>
<b>EXTRAORDINARY ITEMS.</b>						
Extraordinary Receipts . . . . .	9	—	16	51	47,90	14,87
Receipts connected with the War, 1939.	18,59,77	—	—	—	—	—
Civil Defence . . . . .	18,07	—	37,93	11,92	—	27,12
Transfer from the Revenue Reserve Fund.	—	—	—	—	—	22,71
<b>TOTAL</b> . . . . .	<b>18,77,94</b>	<b>—</b>	<b>38,09</b>	<b>12,43</b>	<b>47,90</b>	<b>64,70</b>
<b>TOTAL ORDINARY REVENUE</b>	<b>3,99,42,68</b>	<b>25,47</b>	<b>41,23,73</b>	<b>33,66,81</b>	<b>39,37,82</b>	<b>27,47,00</b>

NUE.

Ordinary Revenue—*contd.*

[ Figures are in thousands of Rupees.]

1944-45.							Heads of Revenue.
Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
12,11	3,25	98	1,07	35	89	47	MISCELLANEOUS— <i>contd.</i>
1,06,39	27,63	18,23	10,62	3,74	4,22	9,64	Stationery and Printing.
							Miscellaneous.
1,33,50	33,96	20,99	15,94	4,90	5,26	11,74	TOTAL.
							DEFENCE RECEIPTS.
—	—	—	—	—	—	—	Defence Receipts—Effective.
—	—	—	—	—	—	—	Defence Receipts—Non-effective.
—	—	—	—	—	—	—	TOTAL.
							CONTRIBUTIONS, ETC.
—	—	—	30,00	1,00,00	40,00	—	Grants-in-aid from Central Government.
3,46	14	4	71	1	1	1	Miscellaneous Adjustments between Central and Provincial Governments.
3,46	14	4	30,71	1,00,01	40,01	1	TOTAL.
							EXTRAORDINARY ITEMS.
5,85,10	12,30	—	—1	7,56	69	1,85,51	Extraordinary Receipts.
—	—	—	—	—	—	—	Receipts connected with the War, 1939.
—	4,23	2,14	1,53	96	81	7,49	Civil Defence.
—	—	—	—	—	—	—	Transfer from Revenue Reserve Fund.
5,85,10	16,53	2,14	1,52	8,52	1,50	1,93,00	TOTAL.
28,86,37	12,75,26	9,61,67	6,22,48	2,83,64	3,17,63	8,80,07	TOTAL ORDINARY REVENUE.

## No. 103.—General Statement of the

Heads of Revenue.	1945-46.					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
Principal Heads of Revenue—						
Customs . . . . .	73,61,32	—	—	—	1,36,25	—
Central Excise Duties . . . . .	46,36,41	—	—	—	—	—
Corporation Tax . . . . .	84,05,81	—	—	—	—	—
Taxes on Income other than Corporation Tax.	65,73,90	—	4,31,25	5,75,00	6,65,71	4,31,25
Salt . . . . .	10,20,28	—	—	—	1,13	—
Opium . . . . .	98,89	—	—	—	—	—
Land Revenue . . . . .	27,96	4,25	5,23,59	3,82,94	3,87,15	6,75,99
Provincial Excise . . . . .	88,57	8,30	16,79,50	8,90,90	8,17,26	5,94,98
Stamps . . . . .	83,94	1,46	3,74,20	2,66,85	4,02,95	2,14,73
Forest . . . . .	10,74	14,24	1,43,24	2,45,02	81,64	1,97,91
Registration . . . . .	1,74	20	69,83	27,52	65,61	15,40
Receipts under Motor Vehicles Act.	6,39	1,72	97,96	62,27	25,33	18,12
Other Taxes and Duties . . . . .	7,61	12	7,28,03	4,29,17	7,42,57	1,38,30
TOTAL . . . . .	2,83,23,56	30,29	40,47,60	28,79,67	33,25,60	22,86,68

NUE.

Ordinary Revenue—*contd.*

[Figures are in thousands of Rupees.]

1945-46.							Heads of Revenue.
Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
							Principal Heads of Revenue—
—	8,77	—	11,34	—	1,01	—	Customs.
—	—	—	—	—	—	—	Central Excise Duties.
—	—	—	—	—	—	—	Corporation Tax.
2,30,00	3,18,59	1,43,75	1,06,03	28,75	57,50	57,50	Taxes on Income other than Corporation Tax.
—	—	—	—	—	—	—	Salt.
—	—	—	—	—	—	—	Opium.
3,32,94	1,40,01	2,67,23	1,74,19	23,42	53,95	74,10	Land Revenue.
3,03,46	4,61,81	2,44,42	82,46	21,33	88,36	1,49,23	Provincial Excise
1,33,30	1,60,56	59,76	21,80	11,32	22,45	31,73	Stamps.
1,13,64	27,32	1,51,71	99,77	17,97	43,22	33,10	Forest.
24,68	34,94	12,25	3,81	1,55	3,57	4,68	Registration.
12,83	2,32	10,34	13,92	2,47	1,44	3,32	Receipts under Motor Vehicles Act.
1,08,96	88,97	29,33	22,78	5,33	7	59,76	Other Taxes and Duties.
12,59,81	12,43,28	9,18,79	5,36,10	1,12,14	2,71,57	4,13,42	TOTAL.

## No. 103.—General Statement of the

Heads of Revenue.	1945-46.					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
<b>Railways—</b>						
<b>State Railways—</b>						
Commercial Lines—Net Receipts.	62,52,72	—	—	—	—	—
Strategic Lines—Net Receipts	—1,30,25	—	—	—	—	—
Subsidised Companies . . . . .	3,01	—	—	—	—	—
Railway Miscellaneous Receipts	5,16,52	—	—	—	—	—
<b>TOTAL</b>	<b>66,42,00</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Irrigation, etc.—</b>						
Works for which Capital Accounts are kept—Net Receipts.	—43	—	1,08,81	33,26	—7,04	1,81,71
Works for which no Capital Accounts are kept.	21	—	1,09,46	25,51	4,48	19
<b>TOTAL</b>	<b>—22</b>	<b>—</b>	<b>2,18,27</b>	<b>58,77</b>	<b>—2,56</b>	<b>1,81,90</b>
<b>Posts and Telegraphs—</b>						
Posts and Telegraphs—Net Receipts.	12,36,06	—	—	—	—	—
<b>Debt Services—</b>						
Interest . . . . .	1,67,19	1	95,00	60,03	36,72	20,67





## No. 103.—General Statement of the

Heads of Revenue.	1945-46.					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
<b>CIVIL ADMINISTRATION.</b>						
Administration of Justice . . . . .	6,84	7	53,75	36,77	34,90	27,19
Jails and Convict Settlements . . . . .	88	—	15,76	11,54	19,01	14,67
Police . . . . .	3,86	—	18,93	17,29	13,96	79,28
Ports and Pilotage . . . . .	31,90	—	—	8	1,65	—
Lighthouses and Lightships . . . . .	13,10	—	—	—	—	—
Education . . . . .	4,48	31	15,41	24,64	17,59	19,80
Medical . . . . .	3,68	18	18,15	43,84	18,54	9,76
Public Health . . . . .	14,03	18	6,62	52,21	26,68	7,10
Agriculture . . . . .	6,41	10	20,73	1,40,36	72,14	19,68
Veterinary . . . . .	13,69	7	3,34	62	1,11	5,80
Co-operation . . . . .	1	1	7,60	9,32	6,40	14,56
Industries . . . . .	1,56	—	59,17	11,41	41,53	1,03,46
Aviation . . . . .	10,86	—	—	—	—	—
Broadcasting . . . . .	34,95	—	—	—	—	—
Rural Development . . . . .	—	—	—	—	—	30
Miscellaneous Departments . . . . .	1,86,46	3	11,02	52,11	2,54	2,59
<b>TOTAL . . . . .</b>	<b>3,32,71</b>	<b>95</b>	<b>2,30,48</b>	<b>4,00,19</b>	<b>2,56,05</b>	<b>3,04,19</b>

NUE.

Ordinary Revenue—*contd.*

[ Figures are in thousands of Rupees.]

1945-46.							Heads of Revenue.
Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
							<b>CIVIL ADMINISTRATION.</b>
24,37	9,47	13,76	5,36	4,72	2,50	6,44	Administration of Justice.
5,70	10,39	3,37	1,21	3,94	66	2,30	Jails and Convict Settlements.
9,70	17,80	16,84	2,06	1,90	98	2,85	Police.
—	—	—	1	—	—	—	Ports and Pilotage.
—	—	—	—	—	—	—	Lighthouses and Lightships.
29,70	10,84	9,81	4,02	1,79	3,04	3,76	Education.
21,63	10,00	2,29	2,44	3,94	2,47	2,32	Medical.
7,10	5,16	2,39	11,94	12	18	4,88	Public Health.
51,77	10,89	9,45	9,82	12,31	7,14	21,04	Agriculture.
4,09	2,36	1,10	33	42	76	8	Veterinary.
7,37	2,10	18	15	16	30	1,02	Co-operation.
19,00	48,49	11,14	59	50	11,97	117	Industries.
—	1	—	—	—	—	—	Aviation.
—	—	—	—	—	—	—	Broadcasting.
—	—	—	—	—	—	—	Rural Development.
6,55	2,66	81	58	2	6	24	Miscellaneous Departments.
<b>1,86,98</b>	<b>1,30,17</b>	<b>71,14</b>	<b>38,51</b>	<b>29,82</b>	<b>30,06</b>	<b>46,10</b>	<b>TOTAL.</b>

## No. 103.—General Statement of the

Heads of Revenue.	1945-46.					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
<b>CURRENCY AND MINT.</b>						
Currency . . . . .	15,18,63	—	—	—	—	—
Mint . . . . .	1,56,31	—	—	—	—	—
<b>TOTAL</b> .	<b>16,74,94</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>CIVIL WORKS AND MISCELLANEOUS PUBLIC IMPROVEMENTS.</b>						
Civil Works . . . . .	77,90	56	48,46	43,77	29,77	80,05
Electricity Schemes—Net Receipts	—	—	53,85	11	—	—
Bombay Development Scheme .	—	—	—	16,64	—	—
<b>TOTAL</b> .	<b>77,90</b>	<b>56</b>	<b>1,02,31</b>	<b>60,52</b>	<b>29,77</b>	<b>80,05</b>
<b>MISCELLANEOUS.</b>						
Receipts from Indian States .	59,95	—	—	—	—	—
Transfers from Famine Relief Fund	—	—	—	2,66	—	45
Receipts in aid of Superannuation .	19,56	3	6,03	5,31	2,82	2,23

NUE.

Ordinary Revenue—*contd.*

[Figures are in thousands of Rupees.]

1945-46.							Heads of Revenue.
Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
							<b>CURRENCY AND MINT.</b>
—	—	—	—	—	—	—	Currency.
—	—	—	—	—	—	—	Mint.
—	—	—	—	—	—	—	<b>TOTAL.</b>
							<b>CIVIL WORKS AND MISCELLANEOUS PUBLIC IMPROVEMENTS.</b>
33,59	39,76	20,51	12,92	8,10	4,07	22,08	Civil Works.
37,78	33	—	—	5,77	—	—	Electricity Schemes—Net Receipts.
—	—	—	—	—	—	—	Bombay Development Scheme.
71,37	40,09	20,51	12,92	13,87	4,07	22,08	<b>TOTAL.</b>
							<b>MISCELLANEOUS.</b>
—	—	—	—	—	—	—	Receipts from Indian States.
9,84	—	2	—	—	—	—	Transfers from Famine Relief Fund.
3,91	4,56	1,87	2	1,25	20	1,52	Receipts in aid of Superannuation.

## No. 103.—General Statement of the

Heads of Revenue.	1945-46.					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
<b>MISCELLANEOUS—contd.</b>						
Stationery and Printing . . . . .	70,05	1	12,92	6,93	6,00	14,72
Miscellaneous . . . . .	1,21,59	19	41,34	14,63	39,91	41,53
<b>TOTAL . . . . .</b>	<b>2,71,15</b>	<b>23</b>	<b>60,29</b>	<b>29,54</b>	<b>48,73</b>	<b>58,94</b>
<b>DEFENCE RECEIPTS.</b>						
Defence Receipts—Effective . . . . .	11,46,79	—	—	—	—	—
Defence Receipts—Non-effective . . . . .	5,68	—	—	—	—	—
<b>TOTAL . . . . .</b>	<b>11,52,47</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>CONTRIBUTIONS, ETC.</b>						
Grants-in-aid from Central Government.	—	—	—	—	8,00,00	—
Miscellaneous Adjustments between Central and Provincial Governments.	—	—	13	7	3,37	13
<b>TOTAL . . . . .</b>	<b>—</b>	<b>—</b>	<b>13</b>	<b>7</b>	<b>8,03,37</b>	<b>13</b>
<b>EXTRAORDINARY ITEMS.</b>						
Extraordinary Receipts . . . . .	33,43	—	18	—	56,81	39,35
Receipts connected with the War, 1939.	8,89,84	—	—	—	—	—
Transfers from the Revenue Reserve Fund.	—	—	—	—	—	12,88
Civil Defence . . . . .	17,90	—	44,62	10,81	—	10,64
<b>TOTAL . . . . .</b>	<b>9,41,17</b>	<b>—</b>	<b>44,80</b>	<b>10,81</b>	<b>56,81</b>	<b>62,86</b>
<b>TOTAL ORDINARY REVENUE</b>	<b>408,18,94</b>	<b>32,04</b>	<b>47,98,89</b>	<b>34,99,60</b>	<b>45,55,41</b>	<b>29,95,42</b>

NUE.

Ordinary Revenue—*contd.*

[ Figures are in thousands of Rupees.]

1945-46.							Heads of Revenue.
Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.]	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
							MISCELLANEOUS— <i>contd.</i>
10,21	2,85	1,19	86	42	99	58	Stationery and Printing.
91,12	24,26	18,80	24,56	7,01	2,61	6,19	Miscellaneous.
1,15,08	31,66	21,87	25,44	8,68	3,80	8,29	TOTAL.
							DEFENCE RECEIPTS.
—	—	—	—	—	—	—	Defence Receipts—Effective.
—	—	—	—	—	—	—	Defence Receipts—Non-effective.
—	—	—	—	—	—	—	TOTAL.
							CONTRIBUTIONS, ETC.
—	—	—	30,00	1,00,00	40,00	—	Grants-in-aid from Central Government.
[3,48	13	3	1	1	1	1	Miscellaneous Adjustments between Central and Provincial Governments.
3,48	13	3	30,01	1,00,01	40,01	1	TOTAL.
							EXTRAORDINARY ITEMS.
[4,69,12	2,02	—	—	9,90	25	1,37,62	Extraordinary Receipts.
—	—	—	—	—	—	—	Receipts connected with the War, 1939.
—	—	—	—	—	—	—	Transfers from the Revenue Reserve Fund.
—	11,15	3,61	7,39	61	1,74	2,92	Civil Defence.
4,69,12	13,17	3,61	7,39	10,51	1,99	1,40,54	TOTAL.
27,96,15	15,24,41	10,59,16	6,50,75	2,99,98	3,60,71	8,64,37	TOTAL ORDINARY REVENUE.

## No. 103.—General Statement of the

Heads of Revenue.	1946-47.					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
<b>Principal Heads of Revenue—</b>						
Customs . . . . .	89,22,08	—	—	—	2,51,04	—
Central Excise Duties . . . . .	43,02,74	—	—	—	—	—
Corporation Tax . . . . .	68,85,45	—	—	—	—	—
Taxes on Income other than Corporation Tax.	61,86,59	—	4,48,05	5,97,40	6,75,01	4,48,05
Salt . . . . .	8,97,35	—	—	—	7	—
Opium . . . . .	1,45,64	—	—	—	—	—
Land Revenue . . . . .	29,55	4,39	5,47,90	3,65,57	4,04,29	6,81,83
Provincial Excise . . . . .	95,47	10,17	14,67,99	9,74,25	6,41,83	6,73,72
Stamps . . . . .	1,05,20	1,42	4,37,74	3,30,87	4,44,91	2,12,95
Forest . . . . .	30,26	22,05	1,61,39	2,69,62	62,35	1,81,73
Registration . . . . .	2,53	19	75,98	30,24	77,52	16,13
Receipts under Motor Vehicles Act.	7,67	2,03	1,31,11	78,03	34,73	23,90
Other Taxes and Duties . . . . .	11,56	14	8,45,29	5,34,69	6,69,70	1,33,54
<b>TOTAL . . . . .</b>	<b>2,76,22,09</b>	<b>40,39</b>	<b>41,15,45</b>	<b>31,80,67</b>	<b>32,61,45</b>	<b>23,71,85</b>



NUE.

Ordinary Revenue—*contd.*

[Figures are in thousands of Rupees.]

1946-47.							Heads of Revenue.
Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
—	14,00	—	20,08	—	2,01	—	Principal Heads of Revenue—
—	—	—	—	—	—	—	Customs.
—	—	—	—	—	—	—	Central Excise Duties.
—	—	—	—	—	—	—	Corporation Tax.
2,38,96	3,24,95	1,49,35	1,03,55	29,87	59,74	59,74	Taxes on Income other than Corporation Tax.
—	—	—	—	—	—	—	Salt.
—	—	—	—	—	—	—	Opium.
3,67,63	1,39,21	2,57,56	1,79,46	21,18	50,65	80,45	Land Revenue.
3,53,06	5,15,15	2,24,25	81,59	26,94	1,10,83	1,29,94	Provincial Excise.
1,73,36	1,84,76	66,14	24,73	13,59	26,06	40,64	Stamps.
1,22,35	26,89	1,88,73	68,38	12,51	17,70	19,98	Forest.
32,44	38,87	13,96	4,62	2,22	4,58	5,86	Registration.
11,52	2,47	12,77	12,77	2,70	1,91	4,44	Receipts under Motor Vehicles Act.
1,02,51	94,12	27,15	9,58	6,46	8	34,88	Other Taxes and Duties.
14,01,83	13,40,42	9,39,91	5,04,76	1,15,47	2,73,56	3,75,93	TOTAL.

## No. 103.—General Statement of the

Heads of Revenue.	1946-47.					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
<b>Railways—</b>						
State Railways—						
Commercial Lines—Net Receipts.	32,87,98	—	—	—	—	—
Strategic Lines—Net Receipts	—1,22,80	—	—	—	—	—
Subsidised Companies . . .	3,28	—	—	—	92	—
Railway Miscellaneous Receipts	4,73,90	—	—	—	—	—
<b>TOTAL .</b>	<b>36,42,36</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>92</b>	<b>—</b>
<b>Irrigation, etc.—</b>						
Works for which Capital Accounts are kept—Net Receipts.	—1,72	—	1,22,86	37,29	—10,09	1,89,81
Works for which no Capital Accounts are kept.	3,24	—	1,18,89	24,08	3,57	1,80
<b>TOTAL .</b>	<b>1,52</b>	<b>—</b>	<b>2,41,75</b>	<b>61,37</b>	<b>—6,52</b>	<b>1,91,61</b>
<b>Posts and Telegraphs—</b>						
Posts and Telegraphs—Net Receipts.	6,33,97	—	—	—	—	—
<b>Debt Service—</b>						
Interest . . . . .	1,36,89	40	1,24,43	64,60	36,55	22,31

NUE.

Ordinary Revenue—*contd.*

[Figures are in thousand of Rupees.]

1946-47.							Heads of Revenue.
Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
—	—	—	—	—	—	—	Railways—
—	—	—	—	—	—	—	State Railways—
—	—	—	—	—	—	—	Commercial Lines—Net Receipts.
—	—	—	—	—	—	—	Strategic Lines—Net Receipts.
—	—	—	—	—	—	—	Subsidised Companies.
—	—	—	—	—	—	—	Railway Miscellaneous Receipts.
—	—	—	—	—	—	—	TOTAL.
5,78,21	15,79	—	—	15,72	—8,21	1,96,27	Irrigation etc.—
3,15	1,85	16,98	—	98	1,70	3,89	Works for which Capital Accounts are kept—Net Receipts.
5,81,36	17,64	16,98	—	16,70	—6,51	2,00,16	Works for which no Capital Accounts are kept.
—	—	—	—	—	—	—	TOTAL.
—	—	—	—	—	—	—	Posts and Telegraphs—
—	—	—	—	—	—	—	Posts and Telegraphs—Net Receipts.
89,38	49,26	12,90	34	37	14,10	24,53	Debt Service—
							Interest.

## No. 103.—General Statement of the

Heads of Revenue.	1946-47.					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
<b>CIVIL ADMINISTRATION.</b>						
Administration of Justice . . . . .	5,82	12	48,93	38,79	35,31	27,86
Jails and Convict Settlements . . . . .	94	—	13,93	10,20	12,91	12,50
Police . . . . .	6,07	3	15,76	22,56	16,01	67,18
Ports and Pilotage . . . . .	36,43	—	—	6	1,54	—
Lighthouses and Lightships . . . . .	9,72	—	—	—	—	—
Education . . . . .	4,39	34	27,58	29,32	18,91	21,36
Medical . . . . .	3,37	23	17,81	37,70	24,01	10,68
Public Health . . . . .	16,50	62	5,95	63,10	28,32	8,64
Agriculture . . . . .	7,93	54	30,05	2,28,28	81,95	21,83
Rural Development . . . . .	—	—	—	—	—	21
Veterinary . . . . .	8,46	16	3,62	89	1,61	7,65
Co-operation . . . . .	1	1	7,68	11,40	7,01	1,69
Industries . . . . .	29,80	—	60,95	11,47	53,94	33,63
Aviation . . . . .	9,58	—	—	—	—	—
Broadcasting . . . . .	32,18	—	—	—	—	—
Department of Industries and Supplies.	73,92	—	—	—	—	—
Miscellaneous Departments . . . . .	96,46	4	15,09	56,66	2,65	3,13
<b>TOTAL</b> . . . . .	<b>3,41,58</b>	<b>2,09</b>	<b>2,47,35</b>	<b>5,10,43</b>	<b>2,84,17</b>	<b>2,16,36</b>

NUE.

Ordinary Revenue—*contd.*

[Figures are in thousands of Rupees.]

1946-47.							Heads of Revenue.
Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
							CIVIL ADMINISTRATION.
26,60	—9,98	11,61	5,33	4,56	3,07	6,74	Administration of Justice.
5,83	8,20	2,76	1,27	3,02	74	2,16	Jails and Convict Settlements.
9,01	12,76	5,60	21,86	3,59	1,59	11,88	Police.
—	—	—	—	—	—	—	Ports and Pilotage.
—	—	—	—	—	—	—	Lighthouses and Lightships.
38,18	11,01	11,02	5,31	1,81	3,32	3,43	Education.
20,42	10,04	3,40	2,75	3,27	2,01	2,75	Medical.
3,62	5,54	3,17	9,62	14	70	4,02	Public Health.
57,07	4,06	12,55	7,68	—3,56	4,27	16,83	Agriculture.
—	—	—	—	—	—	—	Rural Development.
3,04	2,62	1,62	45	29	1,46	14	Veterinary.
1,85	1,69	92	25	75	34	79	Co-operation.
16,91	55,55	3,22	1,64	51	8,31	1,91	Industries.
—	—	—	—	—	—	—	Aviation.
—	—	—	—	—	—	—	Broadcasting.
—	—	—	—	—	—	—	Development of Industries and Supplies.
5,76	3,75	91	69	2	7	28	Miscellaneous Departments.
1,88,29	1,05,24	56,78	56,85	14,40	25,88	50,93	TOTAL.

## No. 103.—General Statement of the

Heads of Revenue.	1946-47.					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
<b>CURRENCY AND MINT.</b>						
Currency . . . . .	14,08,27	—	—	—	—	—
Mint . . . . .	1,48,39	—	—	—	—	—
<b>TOTAL</b> . . . . .	<b>15,56,66</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>CIVIL WORKS AND MISCELLANEOUS PUBLIC IMPROVEMENTS.</b>						
Civil Works . . . . .	91,74	34	66,31	49,27	18,45	32,49
Electricity Schemes Net Receipts	—	—	52,90	68	—	—
Bombay Development Scheme . . . . .	—	—	—	17,68	—	—
<b>TOTAL</b> . . . . .	<b>91,74</b>	<b>34</b>	<b>1,19,21</b>	<b>67,63</b>	<b>18,45</b>	<b>32,49</b>
<b>MISCELLANEOUS.</b>						
Receipts from Indian States . . . . .	63,22	—	—	—	—	—
Transfers from Famine Relief Fund	—	—	—	8,90	—	1,87
Receipts in aid of Superannuation . . . . .	16,75	4	6,46	8,46	3,07	3,86

NUE.

Ordinary Revenue—*contd.*

[Figures are in thousands of Rupees.]

1946-47.							Heads of Revenue.
Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
							<b>CURRENCY AND MINT.</b>
—	—	—	—	—	—	—	Currency.
—	—	—	—	—	—	—	Mint.
—	—	—	—	—	—	—	<b>TOTAL.</b>
							<b>CIVIL WORKS AND MISCELLANEOUS IMPROVEMENTS.</b>
29,26	19,41	29,62	14,79	6,11	4,13	11,67	Civil Works.
47,40	—40	—	—	6,82	—	—	Electricity Schemes—Net Receipts.
—	—	—	—	—	—	—	Bombay Development Scheme.
76,66	19,01	29,62	14,79	12,93	4,13	11,67	<b>TOTAL.</b>
							<b>MISCELLANEOUS.</b>
—	—	—	—	—	—	—	Receipts from Indian States.
2,00	—	2	—	—	—	—	Transfers from Famine Relief Fund.
6,42	4,15	2,78	1,88	1,44	33	1,30	Receipts in and of Superannuation.

## No. 103.—General Statement of the

Heads of Revenue.	1946-47.					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
<b>MISCELLANEOUS—contd.</b>						
Stationery and Printing . . . . .	62,66	1	13,03	7,25	5,66	13,16
Miscellaneous . . . . .	30,93,35	39	87,52	18,09	74,54	48,78
<b>TOTAL</b> . . . . .	<b>32,35,98</b>	<b>44</b>	<b>1,07,01</b>	<b>42,70</b>	<b>83,27</b>	<b>67,67</b>
<b>DEFENCE RECEIPTS.</b>						
Defence Receipts—Effective . . . . .	25,62,80	—	—	—	—	—
Defence Receipts—Non-effective . . . . .	8,01	—	—	—	—	—
<b>TOTAL</b> . . . . .	<b>25,70,81</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>CONTRIBUTIONS, ETC.</b>						
Grants-in-aid from Central Government.	—	—	—	—	—	—
Miscellaneous adjustments between Central and Provincial Governments.	—	—	13	1	1,79	15
<b>TOTAL</b> . . . . .	<b>—</b>	<b>—</b>	<b>13</b>	<b>1</b>	<b>1,79</b>	<b>15</b>
<b>EXTRAORDINARY ITEMS.</b>						
Extraordinary Receipts . . . . .	1,70,33	23	2,36,47	80,41	2,86,01	3,59,63
Civil Defence . . . . .	75,88	4	7,22	10,48	—	2,93
Transfers from Revenue Reserve Fund.	—	—	5,06,00	—	—	—
<b>TOTAL</b> . . . . .	<b>2,46,21</b>	<b>27</b>	<b>7,49,69</b>	<b>90,89</b>	<b>2,86,01</b>	<b>3,62,56</b>
<b>TOTAL ORDINARY REVENUE</b>	<b>400,79,81</b>	<b>43,93</b>	<b>7,05,02</b>	<b>40,18,30</b>	<b>39,66,09</b>	<b>32,65,00</b>



NUE.

Ordinary Revenue—*contd.*

[ Figures are in thousands of Rupees.]

1946-47.							Heads of Revenue.
Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
10,83	3,74	1,14	96	40	93	50	Stationery and Printing.
1,26,09	30,05	27,36	11,78	7,51	3,67	6,23	Miscellaneous.
1,45,34	37,94	31,30	14,62	9,35	4,93	8,03	TOTAL.
—	—	—	—	—	—	—	DEFENCE RECEIPTS.
—	—	—	—	—	—	—	Defence Receipts—Effective.
—	—	—	—	—	—	—	Defence Receipts—Non-effective.
—	—	—	—	—	—	—	TOTAL.
—	—	—	—	—	—	—	CONTRIBUTIONS, ETC.
—	—	—	30,00	1,00,00	40,00	—	Grants-in-aid from Central Government.
6,99	13	4	1	—	1	1	Miscellaneous Adjustments between Central and Provincial Governments.
6,99	13	4	30,01	1,00,00	40,01	1	TOTAL.
4,61,46	53,08	1,00,03	95,00	54,36	1,00,55	2,35,44	EXTRAORDINARY ITEMS.
—	6,43	—	2,91	72	3,76	—95	Extraordinary Receipts.
—	—	—	—	—	—	—	Civil Defence.
—	—	—	—	—	—	—	Transfers from Revenue Reserve Fund.
4,61,46	59,51	1,00,03	97,91	55,08	1,04,31	2,34,49	TOTAL.
29,51,31	16,29,15	11,87,56	7,19,28	3,24,30	4,60,41	9,05,75	TOTAL ORDINARY REVENUE.

## No. 103.—General Statement of the

Heads of Revenue.	1947-48.						
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.*	Government of West Bengal.†	Government of United Provinces.
<b>PRINCIPAL HEADS OF REVENUE.</b>							
Customs . . . . .	127,46,52	—	—	—	1,35,35	66,44	—
Central Excise Duties . . . . .	38,29,77	—	—	—	—	—	—
Corporation Tax . . . . .	38,57,37	—	—	—	—	—	—
Taxes on Income other than Corporation Tax.	61,58,35	—	5,35,32	6,24,54	22,99	3,83,67	5,65,06
Salt . . . . .	1,74,37	—	—	—	—	—	—
Opium . . . . .	1,42,23	—	—	—	—	—	—
Land Revenue . . . . .	11,35	3,74	5,30,44	3,65,93	79,35	1,40,21	6,91,39
Provincial Excise . . . . .	77,85	11,50	10,69,18	8,54,49	2,50,84	3,54,61	7,05,98
Stamps . . . . .	1,04,84	1,10	3,35,92	3,45,73	1,72,59	1,38,79	2,17,69
Forest . . . . .	48,60	15,51	1,82,81	2,15,41	9,19	36,89	1,82,84
Registration . . . . .	2,17	16	78,90	29,52	32,69	19,45	17,68
Receipts under Motor Vehicles Act	7,22	2,26	1,66,64	1,00,75	16,10	28,46	32,22
Other Taxes and Duties . . . . .	10,12	22	10,29,78	9,09,78	2,37,50	4,32,80	2,53,38
<b>TOTAL</b> . . . . .	<b>271,70,76</b>	<b>34,49</b>	<b>39,28,99</b>	<b>34,46,15</b>	<b>9,56,60</b>	<b>16,01,32</b>	<b>26,66,24</b>
<b>RAILWAYS.</b>							
<i>State Railways—</i>							
Transfer from Railway Reserve Fund.	2,58,23	—	—	—	—	—	—
Commercial Lines—Net Receipts	9,10,08	—	—	—	—	—	—
Strategic Lines—Net Receipts	—	—	—	—	—	—	—
Subsidised Companies	1,15	—	—	—	—	—	—
Railway Miscellaneous Receipts	2,19,21	—	—	—	—	—	—
<b>TOTAL</b> . . . . .	<b>13,88,67</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>IRRIGATION, ETC.</b>							
Works for which Capital Accounts are kept—Net Receipts.	—23	—	1,10,17	37,28	—9,06	6,70	1,72,40
Works for which no Capital Accounts are kept.	1,43	—	91,41	8,81	2,20	4,47	2,75
<b>TOTAL</b> . . . . .	<b>1,20</b>	<b>—</b>	<b>2,01,58</b>	<b>46,09</b>	<b>—6,86</b>	<b>11,17</b>	<b>1,75,15</b>
<b>POSTS AND TELEGRAPHS.</b>							
Posts and Telegraphs—Net Receipts	5,12,69	—	—	—	—	—	—
<b>DEBT SERVICES.</b>							
Interest . . . . .	1,20,39	35	79,95	76,41	10,34	11,58	22,03

NOTE :—Figures for 1947-48 are

\* Figures relate to

† " " "

NUE.

Ordinary Revenue.

[Figures are in thousands of Rupees.]

1947-48.							Heads of Revenue.
Government of East Punjab.†	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
—	31,11	—	44,10	..	5,95	..	<b>PRINCIPAL HEADS OF REVENUE.</b>
—	—	—	—	..	..	..	Customs.
—	—	—	—	..	..	..	Central Excise Duties.
1,48,70	4,11,60	1,78,44	1,29,06	..	89,22	..	Corporation Tax.
—	—	—	—	..	—	..	Taxes on Income other than Corporation Tax.
—	—	—	—	..	—	..	Salt.
79,37	1,38,79	2,34,68	1,76,27	..	50,04	..	Opium.
1,01,65	4,66,12	1,98,21	82,07	..	1,35,35	..	Land Revenue.
17,25	2,06,11	71,37	18,14	..	28,04	..	Provincial Excise.
38,92	32,30	1,51,81	61,79	..	21,89	..	Stamps.
1,27	44,64	15,98	3,00	..	5,07	..	Forest.
4,24	4,27	22,08	16,12	..	2,47	..	Registration.
31,30	1,24,91	1,07,27	18,18	..	8,28	..	Receipts under Motor Vehicles Act.
4,22,70	14,59,85	9,79,84	5,48,73	..	3,46,31	..	Other Taxes and Duties.
—	—	—	—	..	—	..	<b>TOTAL.</b>
—	—	—	—	..	—	..	<b>RAILWAYS.</b>
—	—	—	—	..	—	..	<i>State Railways—</i>
—	—	—	—	..	—	..	Transfer from Railway Reserve Fund.
—	—	—	—	..	—	..	Commercial Lines—Net Receipts.
—	—	—	—	..	—	..	Strategic Lines—Net Receipts.
—	—	—	—	..	—	..	Subsidised Companies.
—	—	—	—	..	—	..	Railway Miscellaneous Receipts.
—	—	—	—	..	—	..	<b>TOTAL.</b>
27,39	15,09	—	—	..	—7,99	..	<b>IRRIGATION, ETC.</b>
30	1,51	16,78	2	..	1,59	..	Works for which Capital Accounts are kept—Net Receipts.
27,69	16,60	16,78	2	..	—6,40	..	Works for which no Capital Accounts are kept.
—	—	—	—	..	—	..	<b>TOTAL.</b>
—	—	—	—	..	—	..	<b>POSTS AND TELEGRAPHS.</b>
—	—	—	—	..	—	..	Posts and Telegraphs—Net Receipts.
8,31	59,34	14,55	33	..	15,28	..	<b>DEBT SERVICES.</b>
—	—	—	—	..	—	..	Interest.

subject to revision.  
pre-partition period.  
post-partition period.

## No. 103.—General Statement of the

Heads of Revenue.	1947-48.						
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.*	Government of West Bengal.†	Government of United Provinces.
<b>CIVIL ADMINISTRATION.</b>							
Administration of Justice . . . . .	4,34	14	72,51	54,50	12,95	17,70	35,08
Jails and Convict Settlements . . . . .	65	—	13,21	10,88	3,26	3,01	9,04
Police . . . . .	3,53	2	13,79	25,86	7,06	4,88	1,24,85
Ports and Pilotage . . . . .	34,18	—	—47,08	5	58	46	—
Lighthouses and Lightships . . . . .	9,72	—	—	—	—	—	—
Education . . . . .	3,07	33	32,63	25,11	6,83	7,73	26,86
Medical . . . . .	3,52	18	20,35	52,11	9,47	12,32	15,16
Public Health . . . . .	24,27	99	5,49	42,28	3,01	4,35	13,66
Agriculture . . . . .	9,54	31	22,64	1,62,50	30,57	23,80	11,72
Rural Development . . . . .	—	—	—	—	—	—	31
Veterinary . . . . .	10,64	12	2,73	37	41	76	6,39
Co-operation . . . . .	2	1	8,89	4,41	44	1,96	1,48
Industries . . . . .	6,93,41	—	72,49	10,53	16,08	13,71	71,22
Aviation . . . . .	21,81	—	—	—	—	—	—
Broadcasting . . . . .	38,47	—	—	—	—	—	—
Department of Industries & Supplies.	78,71	—	—	—	—	—	—
Miscellaneous Departments . . . . .	61,81	10	17,14	1,48,25 (a)	90	1,30	37,80
<b>TOTAL</b>	<b>9,97,69</b>	<b>2,20</b>	<b>2,34,79</b>	<b>5,36,85</b>	<b>91,56</b>	<b>91,98</b>	<b>3,53,57</b>
<b>CURRENCY AND MINT.</b>							
Currency . . . . .	8,44,15	—	—	—	—	—	—
Mint . . . . .	1,03,23	—	—	—	—	—	—
<b>TOTAL</b>	<b>9,47,38</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>CIVIL WORKS AND MISCELLANEOUS PUBLIC IMPROVEMENTS.</b>							
Civil Works . . . . .	81,70	16	1,11,25	31,04	23,56	6,71	15,69
Electricity Schemes—Net Receipts	—	—	61,96	1,01	—	—	—70
Bombay Development Scheme . . . . .	—	—	—	16,76	—	—	—
<b>TOTAL</b>	<b>81,70</b>	<b>16</b>	<b>1,73,21</b>	<b>48,81</b>	<b>23,56</b>	<b>6,71</b>	<b>14,99</b>

\* Figures relate to pre-partition period.

† " " " post-partition period.

(a) Includes figures for Dangs and District.

NUE.

Ordinary Revenue—contd.

[Figures are in thousands of Rupees.]

1947-48.							Heads of Revenue.
Government of East Punjab.†	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
8,27	7,48	13,63	3,25	..	3,77	..	<b>CIVIL ADMINISTRATION.</b>
1,15	4,99	1,46	29	..	77	..	Administration of Justice.
8,63	68,81	19,23	6,59	..	1,30	..	Jails and Convict Settlements.
—	—	—	—	..	—	..	Police.
—	—	—	—	..	—	..	Ports and Pilotage.
2,63	12,23	15,59	5,12	..	6,97	..	Lighthouses and Lightships.
4,06	9,17	3,09	2,21	..	1,56	..	Education.
31	6,67	2,91	6,53	..	13	..	Medical.
11,00	7,81	11,74	3,20	..	8,26	..	Public Health.
—	—	—	—	..	—	..	Agriculture.
1,38	2,40	2,46	41	..	93	..	Rural Development.
23	36	49	6	..	38	..	Veterinary.
1,99	45,54	96	15	..	5,77	..	Co-operation.
—	1	—	—	..	—	..	Industries.
—	—	—	—	..	—	..	Aviation.
—	—	—	—	..	—	..	Broadcasting.
1,29	4,66	90	71	..	6	..	Development of Industries & Supplies.
—	—	—	—	..	—	..	Miscellaneous Departments.
40,94	1,70,13	72,46	28,52	..	29,90	..	<b>TOTAL.</b>
—	—	—	—	..	—	..	<b>CURRENCY AND MINT.</b>
—	—	—	—	..	—	..	Currency.
—	—	—	—	..	—	..	Mint.
—	—	—	—	..	—	..	<b>TOTAL.</b>
15,20	26,71	15,09	11,71	..	12,46	..	<b>CIVIL WORKS AND MISCELLANEOUS PUBLIC IMPROVEMENTS.</b>
14,00	—21	—	—	..	6	..	Civil Works.
—	—	—	—	..	—	..	Electricity Schemes—Net Receipts.
29,20	26,50	15,09	11,71	..	12,52	..	Bombay Development Scheme.
—	—	—	—	..	—	..	<b>TOTAL.</b>

## No. 103.—General Statement of the

Heads of Revenue.	1947-48.						
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.*	Government of West Bengal.†	Government of United Provinces.
<b>MISCELLANEOUS.</b>							
Receipts from Indian States . . .	15,59	—	—	—	—	—	—
Transfers from Famine Relief Fund.	—	—	—	4,17	—	—	3,41
Receipts in aid of Superannuation.	11,08	1	7,39	10,44	2,31	52	1,89
Stationery and Printing . . .	97,88	1	13,75	7,49	5,52	1,56	16,36
Miscellaneous . . . . .	4,53,72	37	1,16,89	25,20	10,89	9,14	41,01
<b>TOTAL . . . . .</b>	<b>5,78,27</b>	<b>39</b>	<b>1,38,03</b>	<b>47,30</b>	<b>18,72</b>	<b>11,22</b>	<b>62,67</b>
<b>DEFENCE RECEIPTS.</b>							
Defence Receipts—Effective . . .	29,97,06	—	—	—	—	—	—
„ „ —Non-effective . . .	5,68	—	—	—	—	—	—
<b>TOTAL . . . . .</b>	<b>30,02,74</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>CONTRIBUTIONS, ETC.</b>							
Grants-in-aid from Central Government.	—	—	—	—	—	40,00	—
Miscellaneous Adjustments between Central and Provincial Governments.	—	—	10	17	5	11	32
Pre-partition Receipts . . .	1,13	—	—	—	—	—	—
<b>TOTAL . . . . .</b>	<b>1,13</b>	<b>—</b>	<b>10</b>	<b>17</b>	<b>5</b>	<b>40,11</b>	<b>32</b>
<b>EXTRAORDINARY ITEMS.</b>							
Extraordinary Receipts . . . . .	6	1,09	2,98,05	2,91,09	2,29,85	1,09,22	5,87,61
Civil Defence . . . . .	1,12,41	—	15,45	7,56	—	—	—6,87
Transfer from Revenue Reserve Fund.	—	—	—	—	—	—	—
Post-War Planning and Development Schemes.	17	—	—	—	—	—	—
<b>TOTAL . . . . .</b>	<b>1,12,64</b>	<b>1,09</b>	<b>3,13,50</b>	<b>2,98,65</b>	<b>2,29,85</b>	<b>1,09,22</b>	<b>5,80,74</b>
<b>TOTAL ORDINARY REVENUE</b>	<b>3,49,15,26</b>	<b>38,68</b>	<b>50,70,15</b>	<b>45,00,43</b>	<b>13,23,82</b>	<b>18,83,31</b>	<b>38,75,70</b>

\* Figures relate to pre-partition period.

† " " " post-partition period.

NUE.

Ordinary Revenue—*contd.*

[Figures are in thousands of Rupees.]

1947-48.							Heads of Revenue.
Government of East Punjab.†	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
—	—	—	—	..	—	..	MISCELLANEOUS.
—	—	31	—	..	—	..	Receipts from Indian States.
70	2,20	1,41	55	..	24	..	Transfers from Famine Relief Fund.
41	3,07	80	94	..	90	..	Receipts in aid of Superannuation.
85,44	35,18	23,66	11,59	..	4,80	..	Stationery and Printing.
86,55	40,45	26,18	13,08	..	5,94	..	Miscellaneous.
							TOTAL.
—	—	—	—	..	—	..	DEFENCE RECEIPTS.
—	—	—	—	..	—	..	Defence Receipts—Effective.
—	—	—	—	..	—	..	Defence Receipts—Non-effective.
—	—	—	—	..	—	..	TOTAL.
1,00,00	—	—	30,00	..	40,00	..	CONTRIBUTIONS, ETC.
11	13	6	—	..	1	..	Grants-in-aid from Central Government.
—	—	—	—	..	—	..	Miscellaneous Adjustments between Central and Provincial Governments.
1,00,11	13	6	30,00	..	40,01	..	Pre-partition Receipts.
							TOTAL.
40,00	68,08	99,86	34,50	..	1,58,28	..	EXTRAORDINARY ITEMS.
—	3,54	—	—4,82	..	2,49	..	Extraordinary Receipts.
—	—	—	—	..	—	..	Civil Defence.
—	—	—	—	..	—	..	Transfer from Revenue Reserve Fund.
40,00	71,62	99,86	29,68	..	1,60,77	..	Post-War Planning and Development Schemes.
							TOTAL.
7,55,50	18,44,62	12,24,82	6,62,07	..	6,04,34	..	TOTAL ORDINARY REVENUE.

## No. 103.—General Statement of the

Heads of Revenue	1948-49.					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of West Bengal.	Government of United Provinces.
<b>PRINCIPAL HEADS OF REVENUE.</b>						
Customs . . . . .	126,49,87	—	—	—	54,70	—
Central Excise Duties . . . . .	50,62,59	—	—	—	—	—
Corporation Tax . . . . .	62,29,47	—	—	—	—	—
Taxes on Income, other than Corporation Tax.	78,69,88	—	8,42,22	9,97,59	5,86,69	8,84,02
Salt . . . . .	—	—	—	—	—	—
Opium . . . . .	92,40	—	—	—	—	—
Land Revenue . . . . .	14,79	4,18	4,97,76	3,65,98	1,91,97	6,75,51
Provincial Excise . . . . .	1,13,24	10,97	3,66,54	6,17,46	6,21,70	6,52,83
Stamps . . . . .	1,60,67	1,29	4,05,57	3,42,93	2,39,71	2,33,75
Forest . . . . .	63,85	23,49	1,59,57	2,31,37	61,57	2,22,30
Registration . . . . .	1,07	17	86,55	27,59	30,47	24,50
Receipts under Motor Vehicles Act	13,98	2,53	1,97,45	1,21,21	44,47	35,64
Other Taxes and Duties . . . . .	14,84	30	15,32,32	12,18,75	7,90,63	8,36,45
<b>TOTAL</b> . . . . .	<b>322,86,65</b>	<b>42,93</b>	<b>40,87,98</b>	<b>39,20,88</b>	<b>26,21,91</b>	<b>35,65,00</b>
<b>RAILWAYS.</b>						
<i>State Railways—</i>						
Commercial Lines—Net Receipts	—	—	—	—	—	—
Strategic Lines—Net Receipts . . . . .	—	—	—	—	—	—
Subsidised Companies . . . . .	3,38	—	—	—	—	—
Capital Contributed by Railway Companies and Indian States towards Capital Outlay on State Railways.	8,84,64	—	—	—	—	—
Indian Government Railways—Net Receipts.	39,77,83	—	—	—	—	—
Railway Miscellaneous Receipts . . . . .	3,57,01	—	—	—	—	—
<b>TOTAL</b> . . . . .	<b>52,22,86</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>IRRIGATION, ETC.</b>						
Works for which Capital Accounts are kept—Net Receipts.	17	—	99,20	33,78	—5,01	87,49
Works for which no Capital Accounts are kept.	52	—	83,54	8,29	5,63	3,32
<b>TOTAL</b> . . . . .	<b>69</b>	<b>—</b>	<b>1,82,74</b>	<b>42,07</b>	<b>62</b>	<b>90,81</b>
<b>POSTS AND TELEGRAPHS.</b>						
Posts and Telegraphs—Net Receipts	3,30,70	—	—	—	—	—
<b>DEBT SERVICES.</b>						
Interest . . . . .	1,61,50	16	93,72	80,66	17,62	24,99

NOTE.—Figures for 1948-49 are subject



NUE.

Ordinary Revenue—*contd.*

[Figures are in thousands of Rupees.]

1948-49.					Heads of Revenue.
Government of East Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of Orissa.	
					<b>PRINCIPAL HEADS OF REVENUE.</b>
—	38,72	—	43,90	5,72	Customs.
—	—	—	—	—	Central Excise Duties.
—	—	—	—	—	Corporation Tax.
2,08,95	6,35,09	2,80,74	1,88,51	1,39,05	Taxes on Income, other than Corporation Tax.
—	—	—	—	—	Salt.
—	—	—	—	—	Opium.
1,36,77	1,39,77	3,07,17	1,67,52	51,38	Land Revenue.
2,38,20	4,85,38	1,81,09	95,37	1,36,18	Provincial Excise.
40,71	2,21,31	78,51	18,08	35,02	Stamps.
61,89	42,95	1,68,46	63,43	19,96	Forest.
4,25	47,61	16,57	2,53	5,79	Registration.
13,18	3,24	26,42	15,18	3,39	Receipts under Motor Vehicles Act.
62,78	2,73,04	1,90,84	44,61	33,37	Other Taxes and Duties.
<b>7,66,73</b>	<b>18,87,11</b>	<b>12,49,80</b>	<b>6,39,13</b>	<b>4,29,86</b>	<b>TOTAL.</b>
					<b>RAILWAYS.</b>
					<i>State Railways—</i>
—	—	—	—	—	Commercial Lines—Net Receipts.
—	—	—	—	—	Strategic Lines—Net Receipts.
—	—	—	—	—	Subsidised Companies.
—	—	—	—	—	Capital Contributed by Railway Companies and Indian States towards Capital Outlay on State Railways.
—	—	—	—	—	Indian Government Railways—Net Receipts.
—	—	—	—	—	Railway Miscellaneous Receipts.
—	—	—	—	—	<b>TOTAL.</b>
					<b>IRRIGATION, ETC.</b>
75,40	11,76	—	—	—7,78	Works for which Capital Accounts are kept—Net Receipts.
91	11,25	17,22	—	1,22	Works for which no Capital Accounts are kept.
<b>76,31</b>	<b>23,01</b>	<b>17,22</b>	<b>—</b>	<b>—6,56</b>	<b>TOTAL.</b>
					<b>POSTS AND TELEGRAPHS.</b>
—	—	—	—	—	Posts and Telegraphs—Net Receipts.
					<b>DEBT SERVICES.</b>
11,91	63,42	17,52	57	15,02	Interest.

to revision.

## No. 103.—General Statement of the

Heads of Revenue.	1948-49.					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of West Bengal.	Government of United Provinces.
<b>CIVIL ADMINISTRATION.</b>						
Administration of Justice . . . . .	6,92	14	73,12	75,05	39,38	44,47
Jails and Convict Settlements . . . . .	98	2	15,99	6,71	4,92	11,05
Police . . . . .	4,38	5	19,51	52,88	16,06	81,24
Ports and Pilotage . . . . .	30,76	—	—	5	57	—
Lighthouses and Lightships . . . . .	10,63	—	—	—	—	—
Education . . . . .	4,49	76	30,29	33,17	12,45	34,63
Medical . . . . .	6,41	21	23,33	47,60	22,87	12,55
Public Health . . . . .	8,70	10	7,79	42,60	4,66	12,23
Agriculture . . . . .	23,41	57	23,87	1,48,45	69,07	1,30,49
Rural Development . . . . .	—	—	—	—	—	7
Veterinary . . . . .	9,46	21	3,50	1,10	1,22	16,44
Co-operation . . . . .	2	2	12,28	6,60	2,55	1,90
Industries . . . . .	4,73,40	1	75,81	14,89	52,41	28,74
Aviation . . . . .	31,55	—	—	—	—	—
Broadcasting . . . . .	41,28	—	—	—	—	—
Department of Industries & Supplies	—	—	—	—	—	—
Miscellaneous Departments . . . . .	52,02	8	20,68	1,49,39(a)	2,28	1,68,30
<b>TOTAL</b> . . . . .	<b>7,04,41</b>	<b>217</b>	<b>3,06,17</b>	<b>5,78,49</b>	<b>2,28,44</b>	<b>5,42,11</b>
<b>CURRENCY AND MINT.</b>						
Currency . . . . .	10,97,66	—	—	—	—	—
Mint . . . . .	1,65,70	—	—	—	—	—
<b>TOTAL</b> . . . . .	<b>12,63,36</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>CIVIL WORKS AND MISCELLANEOUS PUBLIC IMPROVEMENTS.</b>						
Civil Works . . . . .	1,29,83	4	86,34	36,67	15,95	40,93
Electricity Schemes—Net Receipts	—	—	85,12	88	—	7,66
Bombay Development Scheme . . . . .	—	—	—	16,82	—	..
<b>TOTAL</b> . . . . .	<b>1,29,83</b>	<b>4</b>	<b>1,71,46</b>	<b>54,37</b>	<b>15,95</b>	<b>48,59</b>

(a) Includes figures for Dangs.

**NUE.**  
**Ordinary Revenue—contd.**

[Figures are in thousands of Rupees.]

1948-49.					Heads of Revenue.
Government of East Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of Orissa.	
					<b>CIVIL ADMINISTRATION.</b>
21,85	14,33	17,90	3,05	3,64	Administration of Justice.
98	7,48	1,05	22	55	Jails and Convict Settlements.
13,39	14,45	11,74	140	1,40	Police.
—	—	—	1	—	Ports and Pilotage.
—	—	—	—	—	Lighthouses and Lightships.
15,85	11,93	15,23	4,72	4,36	Education.
8,37	11,70	3,32	1,98	1,78	Medical.
2,98	6,28	2,19	3,49	17	Public Health.
50,48	21,09	8,83	3,00	4,11	Agriculture.
—	—	—	—	—	Rural Development.
4,51	3,41	3,32	26	1,06	Veterinary.
80	68	1,84	33	33	Co-operation.
4,57	62,84	13,59	6	2,92	Industries.
—	—	—	—	—	Aviation.
—	—	—	—	—	Broadcasting.
—	—	—	—	—	Development of Industries & Supplies.
3,19	4,24	90	75	7	Miscellaneous Developments.
<b>1,26,97</b>	<b>1,58,43</b>	<b>79,91</b>	<b>19,27</b>	<b>20,39</b>	<b>TOTAL.</b>
					<b>CURRENCY AND MINT.</b>
—	—	—	—	—	Currency.
—	—	—	—	—	Mint.
—	—	—	—	—	<b>TOTAL.</b>
					<b>CIVIL WORKS AND MISCELLANEOUS PUBLIC IMPROVEMENTS.</b>
13,09	23,08	21,23	42,48	33,14	Civil Works.
37,92	32	86	—	—	Electricity Schemes—Net Receipts.
—	—	—	—	—	Bombay Development Scheme.
<b>51,01</b>	<b>23,40</b>	<b>22,09</b>	<b>42,48</b>	<b>33,14</b>	<b>TOTAL.</b>

## No. 103.—General Statement of the

Heads of Revenue.	1948-49.					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of West Bengal.	Government of United Provinces.
<b>MISCELLANEOUS.</b>						
Receipts from Motor Transport Schemes.	—	—	—	17,44	4,96	—
Receipts from Indian States .	—	—	—	—	—	—
Transfers from Famine Relief Fund	—	—	4,80	3,29	—	7,80
Receipts in aid of Superannuation	8,52	—	—	9,04	1,35	75
Stationery and Printing . . .	54,19	2	13,44	7,36	3,95	17,03
Miscellaneous . . . . .	3,19,55	32	1,88,28	46,34	60,50	2,35,57
<b>TOTAL .</b>	<b>3,82,26</b>	<b>34</b>	<b>2,06,52</b>	<b>83,47</b>	<b>70,76</b>	<b>2,61,15</b>
<b>DEFENCE RECEIPTS.</b>						
Defence Receipts—Effective .	12,84,89	—	—	—	—	—
“ “ —Non-effective .	3,65	—	—	—	—	—
<b>TOTAL .</b>	<b>12,88,54</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>CONTRIBUTIONS, ETC.</b>						
Grants-in-aid from Central Government.	—	—	—	—	50,00	—
Miscellaneous Adjustments between Central and Provincial Governments.	—	—	21	14	11	11
<b>TOTAL .</b>	<b>—</b>	<b>—</b>	<b>21</b>	<b>14</b>	<b>50,11</b>	<b>11</b>
<b>EXTRAORDINARY ITEMS.</b>						
Extraordinary Receipts . . .	—	3,50	2,79,25	1,26,63	1,76,79	3,87,56
Civil Defence . . . . .	68	—	47	—3,02	—	6
Transfer from Revenue Reserve Fund.	—	—	5,00	1,70,00	—	..
Pre-partition Payments . . .	—43,37	—	—	—	—	..
<b>TOTAL .</b>	<b>—42,69</b>	<b>3,50</b>	<b>2,84,72</b>	<b>2,93,61</b>	<b>1,76,79</b>	<b>3,87,62</b>
<b>TOTAL ORDINARY REVENUE</b>	<b>4,17,28,11</b>	<b>49,14</b>	<b>53,33,52</b>	<b>50,53,69</b>	<b>31,82,20</b>	<b>49,20,38</b>

NUE.

Ordinary Revenue—concl'd.

[Figures are in thousands of Rupees.]

1948-49.					Heads of Revenue.
Government of East Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of Orissa.	
—	—	—	—	—	<b>MISCELLANEOUS.</b>
—	—	—	—	—	Receipts from Motor Transport Schemes.
—	—	3	—	—	Receipts from Indian States.
1,35	2,33	1,07	50	25	Transfers from Famine Relief Fund.
1,75	2,70	86	93	1,53	Receipts in aid of Superannuation.
4,79,59	50,43	1,06,62	11,59	4,43	Stationery and Printing.
					Miscellaneous.
4,82,69	55,46	1,08,58	13,02	6,21	<b>TOTAL.</b>
—	—	—	—	—	<b>DEFENCE RECEIPTS.</b>
—	—	—	—	—	Defence Receipts—Effective.
—	—	—	—	—	“ “ —Non-effective.
—	—	—	—	—	<b>TOTAL.</b>
1,75,00	—	—	30,00	40,00	<b>CONTRIBUTIONS, ETC.</b>
22	10	20	1	1	Grants-in-aid from Central Government.
					Miscellaneous Adjustments between Central and Provincial Governments.
1,75,22	10	20	30,01	40,01	<b>TOTAL.</b>
1,00,00	98,37	78,37	1,79,41	1,05,49	<b>EXTRAORDINARY ITEMS.</b>
—	—12	—	—	9	Extraordinary Receipts.
—	—	—	—	—	Civil Defence.
19,14	—	—	—	—	Transfer from Revenue Reserve Fund.
					Pre-partition Receipts.
1,19,14	98,25	78,37	1,79,41	1,05,58	<b>TOTAL.</b>
18,09,98	23,09,18	15,73,69	9,23,89	6,43,65	<b>TOTAL ORDINARY REVENUE.</b>

## No. 104.—General Statement of the

Heads of Expenditure.	1941-42.					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
<b>DIRECT DEMANDS ON THE REVENUE.</b>						
Customs . . . . .	91,15	—	—	—	—	—
Central Excise Duties . . . . .	78,57	—	—	—	—	—
Corporation Tax . . . . .	21,97	—	—	—	—	—
Taxes on Income other than Corporation Tax.	61,01	—	—	—	—	—
Salt . . . . .	96,16	—	—	—	—	—
Opium . . . . .	23,63	—	—	—	—	—
Land Revenue . . . . .	7,83	58	17,39	67,04	35,43	99,61
Provincial Excise . . . . .	5,31	5	27,06	41,12	22,27	10,57
Stamps . . . . .	32,59	2	5,64	2,12	4,72	2,48
Forest . . . . .	24,26	1,78	36,75	34,33	20,70	33,39
Registration . . . . .	10	2	28,68	5,60	19,75	4,78
Charges on account of Motor Vehicles Act.	3,09	25	70,71	23,34	4,50	13,16
Other Taxes and Duties . . . . .	5	—	13,91	15,36	4,09	47,12
<b>TOTAL . . . . .</b>	<b>4,45,72</b>	<b>2,70</b>	<b>2,00,14</b>	<b>1,88,91</b>	<b>1,11,46</b>	<b>2,11,11</b>

Source : The combined finance and

DITURE.

Expenditure on Revenue Account.

[Figures are in thousands of Rupees.]

1941-42.							Heads of Expenditure.
Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
							<b>DIRECT DEMANDS ON THE REVENUE.</b>
—	—	—	—	—	—	—	Customs.
—	—	—	—	—	—	—	Central Excise Duties.
—	—	—	—	—	—	—	Corporation Tax.
—	50	—	37	—	—	—	Taxes on Income other than Corporation Tax.
—	—	—	—	—	—	—	Salt.
—	—	—	—	—	—	—	Opium.
43,57	10,14	17,46	16,90	5,78	5,43	22,58	Land Revenue.
12,00	12,07	7,80	4,14	85	5,61	5,50	Provincial Excise.
1,44	2,24	1,00	37	32	49	39	Stamps.
31,02	5,74	51,12	16,81	5,23	5,64	3,90	Forest.
69	6,19	1,89	1,56	14	1,61	86	Registration.
3,80	92	95	3,28	73	41	42	Charges on account of Motor Vehicles Act.
3,86	9	27	—	6	—	12	Other Taxes and Duties.
96,38	37,89	80,49	43,43	13,11	19,19	33,77	<b>TOTAL.</b>

*Revenue Accounts of the Central and Provincial Governments in India.)*

## No. 104.—General Statement of the

Heads of Expenditure.	1941-42.					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
<b>PRINCIPAL REVENUE HEADS—</b>						
Capital outlay on Salt Works within the Revenue Account.	10	—	—	—	—	—
<b>RAILWAY REVENUE ACCOUNT—</b>						
State Railways—						
Commercial Lines—Interest on Debt and on Capital contributed by Companies and Indian States.	27,18,06	—	—	—	—	—
Strategic Lines—Interest on Debt.	1,26,27	—	—	—	—	—
Subsidised Companies	9,70	—	—	—	—	—
Miscellaneous Railway Expenditure.	8,46,38	—	—	—	—	—
<b>TOTAL</b>	<b>37,00,41</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>IRRIGATION, ETC., REVENUE ACCOUNT.</b>						
Works for which Capital Accounts are kept—Interest on Capital.	6,98	—	88,12	41,75	20,70	1,14,43
Other Revenue Expenditure	2,20	12	35,63	10,34	15,93	1,58
<b>TOTAL</b>	<b>9,18</b>	<b>12</b>	<b>1,23,75</b>	<b>52,09</b>	<b>36,63</b>	<b>1,16,01</b>



DITURE.

Expenditure on Revenue Account—*contd.*

[Figures are in thousands of Rupees.]

1941-42.							Heads of Expenditure.
Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
—	—	—	—	—	—	—	<b>PRINCIPAL REVENUE HEADS.</b> Capital outlay on Salt Works within the Revenue Account.
—	—	—	—	—	—	—	<b>RAILWAY REVENUE ACCOUNT.</b> State Railways— Commercial Lines—Interest on Debt and on Capital contributed by Companies and Indian States. Strategic Lines—Interest on Debt. Subsidised Companies. Miscellaneous Railway Expenditure.
—	—	—	—	—	—	—	<b>TOTAL.</b>
1,50,58	11,50	—	—	22	10,69	2,35,88	<b>IRRIGATION, ETC., REVENUE ACCOUNT.</b> Works for which Capital Accounts are kept— Interest on Capital.
8,13	6,87	8,03	86	5,74	3,34	4,76	Other Revenue Expenditure.
1,58,71	18,37	8,03	86	5,96	14,03	2,40,64	<b>TOTAL.</b>

## No. 104.—General Statement of the

Heads of Expenditure.	1941-42.					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
<b>IRRIGATION, ETC., CAPITAL ACCOUNT WITHIN THE REVENUE ACCOUNT.</b>						
Construction of Irrigation, etc., Works.	49	—	54	—	—12	—30
<b>POSTS AND TELEGRAPHS REVENUE ACCOUNT.</b>						
Posts and Telegraphs—Interest on Debt.	67,40	—	—	—	—	—
<b>POSTS AND TELEGRAPHS CAPITAL ACCOUNT WITHIN THE REVENUE ACCOUNT.</b>						
Capital Outlay on Posts and Telegraphs.	30	—	—	—	—	—
<b>DEBT SERVICES.</b>						
<i>Interest on Debt and other Obligations—</i>						
<i>Interest on Ordinary Debt—</i>						
(i) Rupee Debt . . . . .	20,63,29	}	7	65,50	1,58,16	19,45
(ii) Sterling Debt . . . . .	11,24,52					
Interest on Unfunded Debt . . . . .	6,18,96					
Interest on other Obligations . . . . .	2,26,58					1,38,11
<i>Deduct—Transfers</i> . . . . .	33,92,98	—	1,17,44	46,14	1,09	1,18,03

**DITURE**

**Expenditure on Revenue Account—*contd.***

[Figures are in thousands of Rupees.]

1941-42.							Heads of Expenditure.
Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
—	—	8	—	1,11	23	25,79	IRRIGATION, ETC., CAPITAL ACCOUNT WITHIN THE REVENUE ACCOUNT.  Construction of Irrigation, etc., Works.
—	—	—	—	—	—	—	POSTS AND TELEGRAPHS REVENUE ACCOUNT.  Posts and Telegraphs—Interest on Debt.
—	—	—	—	—	—	—	POSTS AND TELEGRAPHS CAPITAL ACCOUNT WITHIN THE REVENUE ACCOUNT.  Capital outlay on Posts and Telegraphs.
1,42,17	7,76	25,03	5,89	2,63	1,41	1,26,71	DEBT SERVICES.  <i>Interest on Debt and other Obligations—</i> Interest on Ordinary Debt— (i) Rupee Debt. (ii) Sterling Debt. Interest on Unfunded Debt. Interest on other Obligations.
1,82,85	28	4,80	92	2,72	—	1,26,55	<i>Deduct—Transfers.</i>

## No. 104.—General Statement of the

Heads of Expenditure.	1941-42.					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
Remainder chargeable to Debt and other Obligations.	6,40,37	7	—51,94	1,12,02	18,36	20,08
Appropriation for Reduction or Avoidance of Debt.	3,00,00	2	52,48	6,36	—	58,78
<b>TOTAL</b>	<b>9,40,37</b>	<b>9</b>	<b>54</b>	<b>1,18,38</b>	<b>18,36</b>	<b>78,86</b>
<b>CIVIL ADMINISTRATION.</b>						
General Administration . . . . .	2,23,16	1,17	2,76,52	87,06	1,73,11	1,41,01
Audit . . . . .	92,96	—	—	—	—	—
Administration of Justice . . . . .	9,22	34	90,26	67,23	95,86	72,02
Jails and Convict Settlements . . . . .	30,42	14	33,92	21,18	45,74	44,89
Police . . . . .	67,31	69	1,76,84	1,72,81	2,49,57	1,97,50
Ports and Pilotage . . . . .	23,81	—	—	1	5,30	—
Lighthouses and Lightships . . . . .	8,18	—	—	—	—	—
Ecclesiastical . . . . .	6,59	—	—	—	—	—
Payments to Crown Representative	1,29,77	—	—	—	—	—

**DITURE**

**Expenditure on Revenue Account—*contd.***

[Figures are in thousands of Rupees.]

1941-42.							Heads of Expenditure.
Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
—40,68	7,48	20,23	4,97	—9	1,41	16	Remainder chargeable to Debt and other Obligations.
27,58	17,79	8,22	3,79	91	—	4,04	Appropriation for Reduction or Avoidance of Debt.
—13,10	25,27	28,45	8,76	82	1,41	4,20	<b>TOTAL.</b>
							<b>CIVIL ADMINISTRATION.</b>
1,16,82	65,02	68,60	35,04	22,69	29,95	26,74	General Administration.
—	—	—	—	—	—	—	Audit.
52,31	37,62	25,00	10,80	7,73	6,46	12,84	Administration of Justice.
35,55	25,77	10,36	5,45	10,81	3,77	9,06	Jails and Convict Settlements.
1,52,12	86,67	60,62	32,59	33,03	22,94	48,32	Police.
—	—	—	—	—	—	1	Ports and Pilotage.
—	—	—	—	—	—	—	Lighthouses and Lightships.
—	—	—	—	—	—	—	Ecclesiastical.
—	—	—	—	—	—	—	Payments to Crown Representative.

## No. 104.—General Statement of the

Heads of Expenditure.	1941-42.					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
<b>CIVIL ADMINISTRATION—contd.</b>						
Tribal Areas . . . . .	2,50,96	—	—	—	—	—
External Affairs . . . . .	78,40	—	—	—	—	—
Scientific Departments . . . . .	68,43	—	89	1,07	30	30
Education . . . . .	27,79	1,40	2,87,36	2,06,73	1,75,63	2,18,97
Medical . . . . .	21,69	89	1,02,65	53,19	52,91	51,31
Public Health . . . . .	16,61	55	33,24	34,62	39,29	30,84
Agriculture . . . . .	62,12	11	22,49	19,74	50,49	70,62
Veterinary . . . . .	9,51	23	12,54	4,57	7,00	5,68
Co-operation . . . . .	71	52	14,68	15,05	16,43	5,87
Industries . . . . .	19,13	—	29,58	8,80	23,18	69,40
Aviation . . . . .	90,09	—	28	—	—	—
Broadcasting . . . . .	50,41	—	—	—	—	—
Indian Stores Department . . . . .	4,58	—	—	—	—	—
Miscellaneous Departments . . . . .	29,39	2	23,40	10,92	4,94	1,91
<b>TOTAL . . . . .</b>	<b>13,21,25</b>	<b>6,06</b>	<b>11,04,65</b>	<b>7,02,98</b>	<b>9,39,76</b>	<b>9,10,32</b>
<b>CAPITAL ACCOUNT OF CIVIL ADMINISTRATION WITHIN THE REVENUE ACCOUNT.</b>						
Capital Outlay on Civil Aviation . . . . .	—	—	22	—	—	—
<b>CURRENCY AND MINT.</b>						
Currency . . . . .	45,27	—	—	—	—	—
Mint . . . . .	77,75	—	—	—	—	—
<b>TOTAL . . . . .</b>	<b>1,23,02</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>



## No. 104.—General Statement of the

Heads of Expenditure.	1941-42.					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
<b>CIVIL WORKS AND MISCELLANEOUS PUBLIC IMPROVEMENTS.</b>						
Civil Works . . . . .	3,60,67	1,58	1,39,25	1,45,16	1,36,76	83,31
Bombay Development Scheme .	—	—	—	8,03	—	—
<b>TOTAL .</b>	<b>3,60,67</b>	<b>1,58</b>	<b>1,39,25</b>	<b>1,53,19</b>	<b>1,36,76</b>	<b>83,31</b>
<b>CAPITAL ACCOUNT OF CIVIL WORKS ETC., WITHIN THE REVENUE ACCOUNT.</b>						
Capital Outlay on Civil Works met out of Extraordinary Receipts.	—	—	—	—	—	—
<b>ELECTRICITY SCHEMES.</b>						
Interest on Capital Outlay on Electricity Schemes.	—	—	28,64	—	—	—
Other Revenue Expenditure connected with Electricity Schemes.	—	—	44	—	—	—
<b>TOTAL .</b>	<b>—</b>	<b>—</b>	<b>29,08</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>CAPITAL ACCOUNT OF ELECTRICITY SCHEMES WITHIN THE REVENUE ACCOUNT.</b>						
Capital Outlay on Electricity Schemes.	—	—	75,00	6	—	—



**DITURE**

**Expenditure on Revenue Account—contd.**

[Figures are in thousands of Rupees.]

1941-42.							Heads of Expenditure.
Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
1,62,00	43,63	50,39	53,06	38,09	23,66	62,39	<b>CIVIL WORKS AND MISCELLANEOUS PUBLIC IMPROVEMENTS.</b>
—	—	—	—	—	—	—	Civil Works.
—	—	—	—	—	—	—	Bombay Development Scheme.
1,62,00	43,63	50,39	53,06	38,09	23,66	62,39	<b>TOTAL.</b>
3,89	—	—	—	—	—	—	<b>CAPITAL ACCOUNT OF CIVIL WORKS, ETC., WITHIN THE REVENUE ACCOUNT.</b>
—	—	—	—	—	—	—	Capital Outlay on Civil Works met out of Extraordinary Receipts.
28,08	15	—	—	2,80	—	—	<b>ELECTRICITY SCHEMES.</b>
1	35	—	—	—	1	—	Interest on Capital Outlay on Electricity Schemes.
—	—	—	—	—	—	—	Other Revenue Expenditure connected with Electricity Schemes.
28,09	50	—	—	2,80	1	—	<b>TOTAL.</b>
—	17	—	—	3,05	—	—	<b>CAPITAL ACCOUNT OF ELECTRICITY SCHEMES WITHIN THE REVENUE ACCOUNT.</b>
—	—	—	—	—	—	—	Capital Outlay on Electricity Schemes.

## No. 104.—General Statement of the

Heads of Expenditure.	1941-42.					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces. ¶
<b>MISCELLANEOUS.</b>						
Famine Relief . . . . .	10	—	2,49	1,52	24,60	60
Transfers to Famine Relief Fund .	—	—	—	2,43	—	—
Superannuation Allowances and Pensions.	2,07,08	1,26	1,13,65	1,28,84	1,12,70	1,17,58
Stationery and Printing . . . . .	68,78	16	24,82	18,56	22,37	19,97
Miscellaneous . . . . .	86,93	15	52,08	1,57,22	66,62	24,44
<b>TOTAL .</b>	<b>3,62,89</b>	<b>1,57</b>	<b>1,93,04</b>	<b>3,08,57</b>	<b>2,26,29</b>	<b>1,62,59</b>
<b>MISCELLANEOUS—CAPITAL ACCOUNT WITHIN THE REVENUE ACCOUNT.</b>						
Commutation of Pensions financed from Ordinary Revenues.	16	30	—23	—	10,61	—
<b>DEFENCE SERVICES.</b>						
Defence Services—Effective . . . . .	96,58,33	—	—	—	—	—
Defence Services—Non-effective .	8,79,85	—	—	—	—	—
Transfers to or from Reserve Fund.	—24,43	—	—	—	—	—
<b>TOTAL .</b>	<b>1,05,38,18</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>

**DITURE**

**Expenditure on Revenue Account—contd.**

[Figures are in thousands of Rupees.]

1941-42.							Heads of Expenditure.
Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
							<b>MISCELLANEOUS.</b>
4,18	51	4,35	3,96	—	—	55	Famine Relief.
2,00	—	—	—	10	—	—	Transfers to Famine Relief Fund.
90,16	46,34	52,82	24,32	9,80	12,96	19,69	Superannuation Allowances and Pensions.
13,87	8,47	5,87	3,66	2,50	3,38	4,40	Stationery and Printing.
1,23,15	11,97	15,67	26,31	2,83	1,62	5,34	Miscellaneous.
2,33,38	67,29	78,71	58,25	15,23	17,96	29,98	<b>TOTAL.</b>
							<b>MISCELLANEOUS—CAPITAL ACCOUNT WITHIN THE REVENUE ACCOUNT.</b>
—	3,33	—	—	31	1,01	2,03	Commutation of Pensions financed from Ordinary Revenues.
							<b>DEFENCE SERVICES.</b>
—	—	—	—	—	—	—	Defence Services—Effective.
—	—	—	—	—	—	—	Defence Services—Non-effective.
—	—	—	—	—	—	—	Transfers to or from Defence Reserve Fund.
—	—	—	—	—	—	—	<b>TOTAL.</b>

## No. 104.—General Statement of the

Heads of Expenditure.	1941-42					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
<b>CONTRIBUTIONS AND MISCELLANEOUS ADJUSTMENTS BETWEEN CENTRAL AND PROVINCIAL GOVERNMENTS.</b>						
Grants-in-aid to Provincial Governments.	3,03,00	—	—	—	—	—
Miscellaneous Adjustments between Central and Provincial Governments.	87	—	—	—	—	—
<b>TOTAL</b>	<b>3,03,87</b>	—	—	—	—	—
<b>EXTRAORDINARY ITEMS.</b>						
Extraordinary Charges	2,55	5	88	1,21	70,64	59
Expenditure connected with the War, 1939.	4,62,78	—	—	—	—	—
Transfer to the Revenue Reserve Fund.	—	—	—	—	—	85,40
<b>TOTAL EXPENDITURE ON REVENUE ACCOUNT.</b>	<b>1,86,39,34</b>	<b>12,47</b>	<b>18,66,86</b>	<b>15,25,38</b>	<b>15,50,38</b>	<b>16,47,90</b>

**DITURE**

**Expenditure on Revenue Account—contd.**

[Figures are in thousands of Rupees.]

1941-42.							Heads of Expenditure.
Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
—	—	—	—	—	—	—	CONTRIBUTIONS AND MISCELLANEOUS ADJUSTMENTS BETWEEN CENTRAL AND PROVINCIAL GOVERNMENTS.
—	—	—	—	—	—	—	Grants-in-aid to Provincial Governments.
—	—	—	—	—	—	—	Miscellaneous Adjustments between Central and Provincial Governments.
—	—	—	—	—	—	—	TOTAL.
15	1,06	35	17	71	3,55	15	EXTRAORDINARY ITEMS. Extraordinary Charges.
—	—	—	—	—	—	—	Expenditure Connected with the War, 1939.
—	—	—	—	—	—	—	Transfer to the Revenue Reserve Fund.
13,70,33	6,00,91	5,11,60	3,31,00	1,98,43	1,91,90	5,59,24	TOTAL EXPENDITURE ON REVENUE ACCOUNT.

## EXPEN

## No. 104.—General Statement of the

Heads of Expenditure.	1942-43.					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
<b>DIRECT DEMANDS ON THE REVENUE.</b>						
Customs . . . . .	88,32	—	—	—	—	—
Central Excise Duties . . . . .	90,05	—	—	—	—	—
Corporation Tax . . . . .	32,75	—	—	—	—	—
Taxes on Income other than Corporation Tax.	56,70	—	—	—	—	—
Salt . . . . .	1,12,50	—	—	—	10	—
Opium . . . . .	48,87	—	—	—	—	—
Land Revenue . . . . .	9,31	61	25,41	67,70	34,77	94,35
Provincial Excise . . . . .	5,08	6	32,03	41,76	23,36	12,47
Stamps . . . . .	48,87	2	7,22	2,45	5,24	2,49
Forest . . . . .	14,51	2,07	50,18	68,11	25,51	47,89
Registration . . . . .	13	2	30,13	6,22	20,30	4,91
Charges on account of Motor Vehicles Act.	341	26	62,00	22,22	4,50	7,90
Other Taxes and Duties . . . . .	8	—	14,81	9,37	5,41	30,55
<b>TOTAL . . . . .</b>	<b>5,10,58</b>	<b>3,04</b>	<b>2,21,78</b>	<b>2,17,83</b>	<b>1,19,19</b>	<b>2,00,56</b>

**DITURE.**

**Expenditure on Revenue Account—contd.**

[Figures are in thousands of Rupees.]

1942-43.							Heads of Expenditure,
Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
							<b>DIRECT DEMANDS ON THE REVENUE.</b>
—	—	—	—	—	—	—	Customs.
—	—	—	—	—	—	—	Central Excise Duties.
—	—	—	—	—	—	—	Corporation Tax.
—	52	—	9	—	—	—	Taxes on Income other than Corporation Tax.
—	—	—	43	—	—	—	Salt.
—	—	—	—	—	—	—	Opium.
49,82	9,92	19,71	17,08	7,58	3,83	24,97	Land Revenue.
12,66	11,93	7,51	3,78	91	6,76	5,77	Provincial Excise.
1,98	2,41	1,11	44	35	45	45	Stamps.
38,37	6,28	86,99	25,27	7,62	9,46	4,23	Forest.
89	6,46	1,99	1,63	15	1,58	89	Registration.
3,74	82	98	2,58	75	54	43	Charges on account of Motor Vehicles Act.
5,15	10	26	1	7	—	13	Other Taxes and Duties.
<b>1,12,61</b>	<b>38,44</b>	<b>1,18,55</b>	<b>51,22</b>	<b>17,43</b>	<b>22,62</b>	<b>36,87</b>	<b>TOTAL.</b>

## No. 104.—General Statement of the

Heads of Expenditure.	1942-43.					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
<b>PRINCIPAL REVENUE HEADS—</b>						
Capital outlay on Salt Works within the Revenue Account.	—64	—	—	—	—	—
<b>RAILWAY REVENUE ACCOUNT.</b>						
<b>State Railways—</b>						
Commercial Lines—Interest on Debt and Capital contributed by Companies and Indian States.	26,80,90	—	—	—	—	—
Strategic Lines—Interest on Debt.	1,22,65	—	—	—	—	—
Subsidised Companies . . .	7,53	—	—	—	—	—
Miscellaneous Railway Expenditure.	57,58	—	—	—	—	—
Transfer to Railway Reserve Fund.	[8,85,86	—	—	—	—	—
Refund of sums withdrawn from Railway Depreciation Reserve Fund—Commercial Lines.	16,08,18	—	—	—	—	—
<b>TOTAL .</b>	<b>53,62,70</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>IRRIGATION, ETC., REVENUE ACCOUNT.</b>						
Works for which Capital Accounts are kept—Interest on Capital.	6,68	—	88,14	41,73	19,05	1,15,33
Other Revenue Expenditure .	1,53	10	36,43	8,92	23,67	(a)2,56
<b>TOTAL .</b>	<b>8,21</b>	<b>10</b>	<b>1,24,57</b>	<b>50,65</b>	<b>42,72</b>	<b>1,17,89</b>

(a) Includes Rs. 65,351 financed from Famine Relief Fund.



**DITURE.**

**Expenditure on Revenue Account—contd.**

[ Figures are in thousands of Rupees.]

1942-43.							Heads of Expenditure.
Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
—	—	—	—	—	—	—	<b>PRINCIPAL REVENUE HEADS.</b> Capital outlay on Salt Works within the Revenue Account.
—	—	—	—	—	—	—	<b>RAILWAY REVENUE ACCOUNT.</b> State Railways— Commercial Lines—Interest on Debt and Capital contributed by Companies and Indian States. Strategic Lines—Interest on Debt. Subsidised Companies. Miscellaneous Railway Expenditure. Transfer to Railway Reserve Fund. Refund of sums withdrawn from Railway Depreciation Reserve Fund—Commercial Lines.
—	—	—	—	—	—	—	<b>TOTAL.</b>
1,55,13	11,50	—	—	25	10,70	2,47,18	<b>IRRIGATION, ETC., REVENUE ACCOUNT.</b> Works for which Capital Accounts are kept—Interest on capital.
15,14	3,14	7,29	36	6,80	3,18	18,09	Other Revenue Expenditure.
1,70,27	14,64	7,29	36	7,05	13,88	2,65,27	<b>TOTAL.</b>

**EXPEN****No. 104.—General Statement of the**

Heads of Expenditure.	1942-43						
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	
<b>IRRIGATION, ETC., CAPITAL ACCOUNT WITHIN THE REVENUE ACCOUNT.</b>							
Construction of Irrigation, etc., Works.	17	—	2,87	—	—	64	
<b>POSTS AND TELEGRAPHS REVENUE ACCOUNT.</b>							
Posts and Telegraphs—Interest on Debt.	69,83	—	—	—	—	—	
<b>POSTS AND TELEGRAPHS CAPITAL ACCOUNT WITHIN THE REVENUE ACCOUNT.</b>							
Capital Outlay on Posts and Telegraphs.	2,55	—	—	—	—	—	
<b>DEBT SERVICES.</b>							
<i>Interest on Debt and other Obligations—</i>							
<i>Interest on Ordinary Debt—</i>							
(i) Rupee Debt . . . .	24,11,31	}	5	68,49	1,62,28	23,14	1,42,73
(ii) Sterling Debt . . . .	6,88,87						
Interest on Unfunded Debt . . . .	6,06,86						
Interest on other Obligations . . . .	3,26,93						
<i>Deduct—Transfers . . . .</i>	33,36,78	—	1,20,34	46,00	1,13	1,18,77	

DITURE.

Expenditure on Revenue Account—*contd.*

[Figures are in thousands of Rupees.]

1942-43							Heads of Expenditure.
Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
—	—	—	—	32	18	6,75	IRRIGATION, ETC., CAPITAL ACCOUNT WITHIN THE REVENUE ACCOUNT. Construction of Irrigation, etc., Works.
—	—	—	—	—	—	—	POSTS AND TELEGRAPHS REVENUE ACCOUNT. Posts and Telegraphs—Interest on Debt.
—	—	—	—	—	—	—	POSTS AND TELEGRAPHS CAPITAL ACCOUNT WITHIN THE REVENUE ACCOUNT. Capital Outlay on Posts and Telegraphs.
1,51,69	7,10	25,24	6,32	2,70	1,38	1,16,70	DEBT SERVICES. Interest on Debt and other Obligations. Interest on Ordinary Debt— (i) Rupee Debt. (ii) Sterling Debt. Interest on Unfunded Debt. Interest on other Obligations.
1,87,84	24	4,56	87	2,95	2	1,17,10	Deduct—Transfers.

## No. 104.—General Statement of the

Heads of Expenditure.	1942-43.					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
Remainder chargeable to Debt and other Obligations.	6,97,19	5	—51,85	1,16,28	22,01	23,96
Appropriation for Reduction or Avoidance of Debt.	3,00,00	1	33,54	6,06	—	59,06
<b>TOTAL</b>	<b>9,97,19</b>	<b>6</b>	<b>—18,31</b>	<b>1,22,34</b>	<b>22,01</b>	<b>83,02</b>
<b>CIVIL ADMINISTRATION.</b>						
General Administration . . . . .	2,68,54	1,08	2,82,60	88,80	1,70,48	1,53,22
Audit . . . . .	88,11	—	—	—	—	—
Administration of Justice . . . . .	9,47	37	96,33	70,02	97,44	73,83
Jails and Convict Settlements . . . . .	12,38	16	44,59	34,58	53,15	58,16
Police . . . . .	2,04,18	83	1,94,43	2,12,29	2,63,27	2,65,76
Ports and Pilotage . . . . .	29,23	—	—	—1	5,75	—
Lighthouses and Lightships . . . . .	8,55	—	—	—	—	—
Ecclesiastical . . . . .	6,07	—	—	—	—	—
Payments to Crown Representative	1,44,62	—	—	—	—	—

**DITURE.**

**Expenditure on Revenue Account—contd.**

[Figures are in thousands of Rupees.]

1942-43.							Heads of Expenditure.
Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
—36,15	6,86	20,68	5,45	—25	1,36	—40	Remainder chargeable to Debt and other Obligations.
27,01	29,14	34,03	3,89	91	—	4,20	Appropriation for Reduction or Avoidance of Debt.
—9,14	36,00	54,71	9,34	66	1,36	3,80	TOTAL.
							<b>CIVIL ADMINISTRATION.</b>
1,24,24	63,70	70,31	37,19	22,95	32,27	25,86	General Administration.
—	—	—	—	—	—	—	Audit.
55,10	38,54	25,56	10,77	7,94	6,56	12,90	Administration of Justice.
46,10	41,73	14,94	7,70	13,71	5,91	15,76	Jails and Convict Settlements.
1,89,97	96,26	72,90	44,11	46,85	25,75	46,92	Police.
—	—	—	2	—	—	2	Ports and Pilotage.
—	—	—	—	—	—	—	Lighthouses and Lightships.
—	—	—	—	—	—	—	Ecclesiastical.
—	—	—	—	—	—	—	Payments to Crown Representative.

## No. 104.—General Statement of the

Heads of Expenditure.	1942-43.					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
<b>CIVIL ADMINISTRATION—contd.</b>						
Tribal Areas . . . . .	2,66,57	—	—	—	—	—
External Affairs ] . . . . .	1,00,76	—	—	—	—	—
Scientific Departments . . . . .	57,37	—	1,01	1,21	30	29
Education . . . . .	33,07	1,49	2,99,08	2,09,31	1,75,34	2,23,89
Medical . . . . .	25,62	88	1,10,50	56,29	54,21	42,45
Public Health . . . . .	18,17	25	34,74	42,37	35,95	25,68
Agriculture . . . . .	1,63,69	35	32,78	30,38	68,17	(a)72,24
Veterinary . . . . .	10,85	25	12,80	5,08	7,54	6,11
Co-operation . . . . .	66	19	16,01	12,24	15,63	7,02
Industries . . . . .	25,50	—	52,92	9,40	27,62	1,46,56
Aviation . . . . .	1,17,88	—	—	—	—	—
Broadcasting . . . . .	60,57	—	—	—	—	—
Miscellaneous Departments . . . . .	24,09	2	26,38	20,68	5,10	2,09
<b>TOTAL . . . . .</b>	<b>16,75,95</b>	<b>5,87</b>	<b>12,04,18</b>	<b>7,92,64</b>	<b>9,79,95</b>	<b>10,77,30</b>
<b>CAPITAL ACCOUNT OF CIVIL ADMINISTRATION WITHIN THE REVENUE ACCOUNT.</b>						
Capital Outlay on Civil Aviation . . . . .	—	—	1	—	—	—

(a) Includes Rs. 20,31,508 for Rural Development.

**DITURE**

**Expenditure on Revenue Account—contd.**

[Figures are in thousands of Rupees.]

1942-43.							Heads of Expenditure.
Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
—	—	—	—	—	—	—	<b>CIVIL ADMINISTRATION—contd.</b>
—	—	—	—	—	—	—	Tribal Areas.
—	—	—	—	—	—	—	External Affairs.
26	32	15	6	5	2	—	Scientific Departments.
1,70,13	78,08	54,17	44,24	24,36	27,28	32,55	Education.
49,91	26,38	16,97	14,89	8,92	10,34	10,18	Medical.
22,92	14,00	6,53	9,75	1,45	2,48	29,70	Public Health.
51,76	12,11	11,30	12,66	8,88	3,29	33,52	Agriculture.
17,58	4,36	5,01	2,04	2,15	1,31	1,23	Veterinary.
23,12	7,44	3,73	1,88	1,78	2,46	1,06	Co-operation.
25,98	28,39	3,17	2,45	2,03	9,21	1,48	Industries.
—	40	—	—	—	—	—	Aviation.
—	—	—	—	8	—	—	Broadcasting.
2,46	1,80	95	1,01	3	3	81	Miscellaneous Departments.
7,79,53	4,13,51	2,86,70	1,88,76	1,36,18	1,26,91	2,12,99	<b>TOTAL</b>
—	—	—	—	—	—	—	<b>CAPITAL ACCOUNT OF CIVIL ADMINISTRATION WITHIN THE REVENUE ACCOUNT.</b>
—	—	—	—	—	—	—	Capital Outlay on Civil Aviation.

## No. 104.—General Statement of the

Heads of Expenditure.	1942-43.					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
<b>CURRENCY AND MINT.</b>						
Currency . . . . .	70,01	—	—	—	—	—
Mint . . . . .	1,04,96	—	—	—	—	—
<b>TOTAL</b> .	<b>1,74,97</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>CIVIL WORKS AND MISCELLANEOUS PUBLIC IMPROVEMENTS.</b>						
Civil Works . . . . .	3,07,43	1,85	1,62,23	1,62,33	63,43	95,61
Bombay Development Scheme .	—	—	—	10,56	—	—
<b>TOTAL</b> .	<b>3,07,43</b>	<b>1,85</b>	<b>1,62,23</b>	<b>1,72,89</b>	<b>63,43</b>	<b>95,61</b>
<b>CAPITAL ACCOUNT OF CIVIL WORKS, ETC., WITHIN THE REVENUE ACCOUNT.</b>						
Capital Outlay on Civil Works met out of Extraordinary Receipts.	—	—	—	—	—	—
<b>ELECTRICITY SCHEMES.</b>						
Interest on Capital Outlay on Electricity Schemes.	—	—	31,33	—	—	—
Other Revenue Expenditure connected with Electricity Schemes.	—	—	1,32	—	—	—
<b>TOTAL</b> .	<b>—</b>	<b>—</b>	<b>32,65</b>	<b>—</b>	<b>—</b>	<b>—</b>



**DITURE**

**Expenditure on Revenue Account—contd.**

[Figures are in thousands of Rupees.]

1942-43.							Heads of Expenditure.
Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
—	—	—	—	—	—	—	<b>CURRENCY AND MINT.</b>
—	—	—	—	—	—	—	Currency.
—	—	—	—	—	—	—	Mint.
—	—	—	—	—	—	—	<b>TOTAL.</b>
1,62,12	49,80	49,80	39,94	38,27	22,85	76,47	<b>CIVIL WORKS AND MISCELLANEOUS PUBLIC IMPROVEMENTS.</b>
—	—	—	—	—	—	—	Civil Works.
—	—	—	—	—	—	—	Bombay Development Scheme.
1,62,12	49,80	49,80	39,94	38,27	22,85	76,47	<b>TOTAL.</b>
2,15	—	—	—	—	—	—	<b>CAPITAL ACCOUNT OF CIVIL WORKS, ETC., WITHIN THE REVENUE ACCOUNT.</b>
—	—	—	—	—	—	—	Capital Outlay on Civil Works met out of Extraordinary Receipts.
28,54	16	—	—	4,01	—	—	<b>ELECTRICITY SCHEMES.</b>
—	18	—	—	—	—	—	Interest on Capital Outlay on Electricity Schemes.
—	—	—	—	—	—	—	Other Revenue Expenditure connected with Electricity Schemes.
28,54	34	—	—	4,01	—	—	<b>TOTAL.</b>

## No. 104.—General Statement of the

Heads of Expenditure.	1942-43.					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
<b>CAPITAL ACCOUNT OF ELECTRICITY SCHEMES WITHIN THE REVENUE ACCOUNT.</b>						
Capital Outlay on Electricity Schemes.	—	—	—	1	—	—
<b>MISCELLANEOUS.</b>						
Famine Relief . . . . .	3	—	36,72	12,72	51,92	2,42
Transfers to Famine Relief Fund .	—	—	—	—	—	—
Superannuation Allowances and Pensions.	2,61,95	1,24	1,16,12	1,30,58	1,14,03	1,20,21
Stationery and Printing . . . . .	1,53,34	16	31,67	19,68	22,00	23,14
Miscellaneous . . . . .	2,17	47	41,81	41,82	69,03	18,68
<b>TOTAL . . . . .</b>	<b>4,44,49</b>	<b>1,87</b>	<b>2,26,32</b>	<b>2,04,80</b>	<b>2,56,98</b>	<b>1,64,45</b>
<b>MISCELLANEOUS CAPITAL ACCOUNT WITHIN THE REVENUE ACCOUNT.</b>						
Commutation of Pensions financed from Ordinary Revenues.	3,87	9	2,50	—	3,53	—
<b>DEFENCE SERVICES.</b>						
Defence Services—Effective . . . . .	2,09,91,45	—	—	—	—	—
Defence Services—Non-effective . . . . .	8,62,79	—	—	—	—	—
Transfers to or from Defence Reserve Fund.	—	—	—	—	—	—
<b>TOTAL . . . . .</b>	<b>2,18,54,24</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>

**DITURE**

**Expenditure on Revenue Account—contd.**

[Figures are in thousands of Rupees.]

1942-43.							Heads of Expenditure.
Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
—	1,10	—	—	2,49	—	—	<b>CAPITAL ACCOUNT OF ELECTRICITY SCHEMES WITHIN THE REVENUE ACCOUNT.</b> Capital Outlay on Electricity Schemes.
2,07	22	5,82	35	—	—	6,03	<b>MISCELLANEOUS.</b> Famine Relief.
2,00	—	—	—	10	—	—	Transfers to Famine Relief Fund.
90,69	46,75	53,49	24,77	9,86	13,20	20,57	Superannuation Allowances and Pensions.
17,68	9,60	5,13	3,56	2,12	4,17	4,63	Stationery and Printing.
1,54,72	10,51	45,81	20,25	3,02	1,82	3,99	Miscellaneous.
2,67,16	67,08	1,10,25	48,93	15,10	19,19	35,22	<b>TOTAL.</b>
—	2,34	—	—	1,74	23	1,60	<b>MISCELLANEOUS CAPITAL ACCOUNT WITHIN THE REVENUE ACCOUNT.</b> Commutation of Pensions financed from Ordinary Revenues.
—	—	—	—	—	—	—	<b>DEFENCE SERVICES.</b> Defence Services—Effective.
—	—	—	—	—	—	—	Defence Services—Non-effective.
—	—	—	—	—	—	—	Transfer to or from Defence Reserve Fund.
—	—	—	—	—	—	—	<b>TOTAL.</b>

## No. 104.—General Statement of the

Heads of Expenditure.	1942-43.					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
<b>CONTRIBUTIONS AND MISCELLANEOUS ADJUSTMENTS BETWEEN CENTRAL AND PROVINCIAL GOVERNMENTS.</b>						
Grants-in-aid to Provincial Governments.	2,76,00	—	—	—	—	—
Miscellaneous Adjustments between Central and Provincial Governments.	86	—	—	—	—	—
<b>TOTAL</b>	<b>2,76,86</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>EXTRAORDINARY ITEMS.</b>						
Extraordinary Charges	2,16	1	3	4,53	1,91,37	2,72
Expenditure connected with the War, 1939.	24,08,32	—	—	—	—	—
Transfer to Revenue Reserve Fund.	—	—	—	1,39,47	—	2,04,67
Civil Defence	6,15,29	—	1,07,80	73,62	—	97,15
<b>TOTAL</b>	<b>30,25,77</b>	<b>1</b>	<b>1,07,83</b>	<b>2,17,62</b>	<b>1,91,37</b>	<b>3,04,54</b>
<b>TOTAL EXPENDITURE ON REVENUE ACCOUNT.</b>	<b>3,47,14,17</b>	<b>12,89</b>	<b>20,66,63</b>	<b>17,78,78</b>	<b>16,79,18</b>	<b>20,44,01</b>

**DITURE**

**Expenditure on Revenue Account—contd.**

[Figures are in thousands of Rupees.]

1942-43.							Heads of Expenditure.
Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
—	—	—	—	—	—	—	CONTRIBUTIONS AND MISCELLANEOUS ADJUSTMENTS BETWEEN CENTRAL AND PROVINCIAL GOVERNMENTS.
—	—	—	—	—	—	—	Grants-in-aid to Provincial Governments.
—	—	—	—	—	—	—	Miscellaneous Adjustments between Central and Provincial Governments.
—	—	—	—	—	—	—	TOTAL.
							EXTRAORDINARY ITEMS.
—8	52	—	9	74	2,79	—18	Extraordinary Charges.
—	—	—	—	—	—	—	Expenditure Connected with the War, 1939.
—	—	—	—	—	—	—	Transfer to Revenue Reserve Fund.
—	39,01	19,81	16,06	9,26	7,34	12,78	Civil Defence.
—8	39,53	19,81	16,15	10,00	10,13	12,60	TOTAL.
15,13,16	6,62,78	6,47,11	3,54,70	2,33,25	2,17,35	6,51,57	TOTAL EXPENDITURE ON REVENUE ACCOUNT.

## No. 104.—General Statement of the

Heads of Expenditure.	1943-44.					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
<b>DIRECT DEMANDS ON THE REVENUE.</b>						
Customs . . . . .	89,98	—	—	—	—	—
Central Excise Duties . . . . .	1,28,60	—	—	—	—	—
Corporation Tax . . . . .	38,88	—	—	—	—	—
Taxes on Income other than Corporation Tax.	59,04	—	—	—	—	—
Salt . . . . .	1,28,86	—	—	—	31	—
Opium . . . . .	81,74	—	—	—	—	—
Land Revenue . . . . .	10,49	64	23,45	69,21	38,04	89,99
Provincial Excise . . . . .	4,88	7	36,07	48,91	23,88	14,94
Stamps . . . . .	50,36	2	9,64	2,94	8,29	[3,19
Forest . . . . .	15,10	2,92	80,27	1,16,90	37,26	62,16
Registration . . . . .	16	2	32,68	7,03	25,44	5,36
Charges on account of Motor Vehicles Act.	3,47	26	45,67	26,57	4,50	12,29
Other Taxes and Duties . . . . .	8	—	16,61	4,85	6,62	78
<b>TOTAL . . . . .</b>	<b>6,11,64</b>	<b>3,93</b>	<b>2,44,39</b>	<b>2,76,41</b>	<b>1,44,34</b>	<b>1,88,71</b>

DITURE.

Expenditure on Revenue Account—*contd.*

[ Figures are in thousands of Rupees.]

1943-44.							Heads of Expenditure.
Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
							<b>DIRECT DEMANDS ON THE REVENUE.</b>
—	—	—	—	—	—	—	Customs.
—	—	—	—	—	—	—	Central Excise Duties.
—	—	—	—	—	—	—	Corporation Tax.
—	54	—	42	—	—	—	Taxes on Income other than Corporation Tax.
—	—	—	—	—	—	—	Salt.
—	—	—	—	—	—	—	Opium.
53,55	10,58	36,38	19,07	8,45	3,18	25,25	Land Revenue.
12,35	13,36	8,48	4,86	84	6,09	6,47	Provincial Excise.
2,66	3,92	1,36	60	40	59	48	Stamps.
84,65	7,36	99,68	34,46	12,24	13,65	7,00	Forest.
1,51	7,76	2,18	1,74	17	1,81	96	Registration.
5,40	94	1,97	3,16	81	44	42	Charges on account of Motor Vehicles Act.
6,08	11	27	1	8	—	15	Other Taxes and Duties.
<b>1,66,20</b>	<b>44,57</b>	<b>1,50,32</b>	<b>64,32</b>	<b>22,99</b>	<b>25,76</b>	<b>40,73</b>	<b>TOTAL.</b>

## EXPEN

## No. 104.—General Statement of the

Heads of Expenditure.	1943-44.					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
<b>PRINCIPAL REVENUE HEADS.</b>						
Capital outlay on Salt Works within the Revenue Account.	44	—	—	—	—	—
<b>RAILWAY REVENUE ACCOUNT.</b>						
State Railways—						
Commercial Lines—Interest on Debt and Capital contributed by Companies and Indian States.	27,35,13	—	—	—	—	—
Strategic Lines—Interest on Debt.	1,18,19	—	—	—	—	—
Subsidised Companies . . .	4,10	—	—	—	—	—
Miscellaneous Railway Expenditure.	60,04	—	—	—	—	—
Transfer to Railway Reserve Fund.	13,20,07	—	—	—	—	—
<b>TOTAL . . .</b>	<b>42,37,53</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>IRRIGATION, ETC., REVENUE ACCOUNT.</b>						
Works for which Capital Accounts are kept—Interest on Capital.	6,48	—	88,37	41,74	17,28	1,15,82
Other Revenue Expenditure . . .	1,22	16	58,99	6,99	61,18	6,61
<b>TOTAL . . .</b>	<b>7,70</b>	<b>16</b>	<b>1,47,36</b>	<b>48,73</b>	<b>78,46</b>	<b>1,22,43</b>



DITURE.

Expenditure on Revenue Account—*contd.*

[ Figures are in thousands of Rupees.]

1943-44.							Heads of Expenditure.
Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
—	—	—	—	—	—	—	<b>PRINCIPAL REVENUE HEADS.</b>  Capital outlay on Salt Works within the Revenue Account.
—	—	—	—	—	—	—	<b>RAILWAY REVENUE ACCOUNT.</b> State Railways— Commercial Lines—Interest on Debt and Capital contributed by Companies and Indian States. Strategic Lines—Interest on Debt. Subsidised Companies. Miscellaneous Railway Expenditure. Transfer to Railway Reserve Fund.
—	—	—	—	—	—	—	<b>TOTAL.</b>
1,57,09	11,50	—	—	26	10,71	1,86,17	<b>IRRIGATION, ETC., REVENUE ACCOUNT.</b>  Works for which Capital Account are kept—Interest on Capital.
28,88	2,60	8,17	1,58	5,96	6,86	43,75	Other Revenue Expenditure.
1,85,97	14,10	8,17	1,58	6,22	17,57	2,29,92	<b>TOTAL.</b>

## No. 104.—General Statement of the

Heads of Expenditure.	1943-44.					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
<b>IRRIGATION, ETC., CAPITAL ACCOUNT WITHIN THE REVENUE ACCOUNT.</b>						
Construction of Irrigation, etc. Works.	25	—	2,15	—	—	1,13
<b>POSTS AND TELEGRAPHS REVENUE ACCOUNT.</b>						
Posts and Telegraphs—Interest on Debt.	93,99	—	—	—	—	—
<b>POSTS AND TELEGRAPHS CAPITAL ACCOUNT WITHIN THE REVENUE ACCOUNT.</b>						
Capital Outlay on Posts and Telegraphs.	—1,42	—	—	—	—	—
<b>DEBT SERVICES.</b>						
<i>Interest on Debt and other Obligations—</i>						
<i>Interest on Ordinary Debt—</i>						
(i) Rupee Debt . . . . .	28,70,62	} 4	63,77	1,50,74	37,81	1,45,09
(ii) Sterling Debt . . . . .	2,79,47					
Interest on Unfunded Debt . . . . .	6,77,86					
Interest on other Obligations . . . . .	4,58,42					
<i>Deduct—Transfers . . . . .</i>	33,77,16	—	1,21,98	45,91	1,20	1,19,14

**DITURE.**

**Expenditure on Revenue Account—contd.**

[ Figures are in thousands of Rupees.]

1943-44.							Heads of Expenditure.
Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
—	1,37	—	—	6	55	5,74	IRRIGATION, ETC., CAPITAL ACCOUNT WITHIN THE REVENUE ACCOUNT. Construction of Irrigation etc., Works.
—	—	—	—	—	—	—	POSTS AND TELEGRAPHS REVENUE ACCOUNT. Posts and Telegraphs—Interest on Debt.
—	—	—	—	—	—	—	POSTS AND TELEGRAPHS CAPITAL ACCOUNT WITHIN THE REVENUE ACCOUNT. Capital Outlay on Posts and Telegraphs.
1,34,38	7,36	24,46	7,94	2,81	1,47	1,10,56	DEBT SERVICES. Interest on Debt and other Obligations— Interest on Ordinary Debt— (i) Rupee Debt. (ii) Sterling Debt. Interest on Unfunded Debt. Interest on other Obligations.
1,89,96	24	9,50	85	3,01	3	1,11,18	Deduct—Transfers.

## No. 104.—General Statement of the

Heads of Expenditure.	1943-44.					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
Remainder chargeable to Debt and other Obligations.	9,09,21	4	—58,21	1,04,83	36,61	25,95
Appropriation for Reduction or Avoidance of Debt.	3,00,00	—	41,41	27,17	..	58,45
<b>TOTAL</b>	<b>12,09,21</b>	<b>4</b>	<b>—16,80</b>	<b>1,32,00</b>	<b>36,61</b>	<b>84,40</b>
<b>CIVIL ADMINISTRATION.</b>						
General Administration . . . . .	3,30,98	1,12	3,00,52	1,00,82	1,84,13	1,62,08
Audit . . . . .	1,03,35	—	—	—	—	—
Administration of Justice . . . . .	11,17	42	1,05,20	75,50	1,07,19	79,26
Jails and Convict Settlements . . . . .	10,30	15	64,15	55,62	1,22,18	94,81
Police . . . . .	2,67,39	97	2,25,30	2,68,56	3,01,66	3,16,23
Ports and Pilotage . . . . .	41,80	—	—	—2	3,39	—
Lighthouses and Lightships . . . . .	8,40	—	—	—	—	—
Ecclesiastical . . . . .	6,86	—	—	—	—	—
Payments to Crown Representative	1,33,81	—	—	—	—	—

**DITURE:**

**Expenditure on Revenue Account—*contd.***

[Figures are in thousands of Rupees.]

1943-44.							Heads of Expenditure.
Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
—55,58	7,12	14,96	7,09	—20	1,44	—62	Remainder chargeable to Debt and other Obligations.
28,60	—	39,68	4,00	91	—	4,37	Appropriation for Reduction or Avoidance of Debt.
—26,98	7,12	54,64	11,09	71	1,44	3,75	<b>TOTAL.</b>
							<b>CIVIL ADMINISTRATION.</b>
1,35,32	75,80	80,25	41,36	25,41	34,78	29,57	General Administration.
—	—	—	—	—	—	—	Audit.
57,11	43,54	27,25	12,61	8,14	7,57	13,82	Administration of Justice.
60,66	83,07	23,02	14,79	17,82	10,59	21,37	Jails and Convict Settlements.
2,16,21	1,28,33	90,16	50,15	47,26	27,23	60,58	Police.
—	—	—	2	—	—	3	Ports and Pilotage.
—	—	—	—	—	—	—	Lighthouses and Lightships.
—	—	—	—	—	—	—	Ecclesiastical.
—	—	—	—	—	—	—	Payments to Crown Representative.

## No. 104.—General Statement of the

Heads of Expenditure.	1943-44.					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
<i>CIVIL ADMINISTRATION—contd.</i>						
Tribal Areas . . . . .	2,83,47	—	—	—	—	—
External Affairs . . . . .	1,12,95	—	—	—	—	—
Scientific Departments . . . . .	57,52	—	1,07	1,11	30	31
Education . . . . .	38,94	1,55	3,18,71	2,19,30	1,90,65	2,35,22
Medical . . . . .	30,06	1,03	1,30,10	76,88	62,53	86,56
Public Health . . . . .	20,33	30	28,69	36,01	60,25	28,21
Agriculture . . . . .	2,19,27	57	38,29	54,59	1,54,28	63,84
Rural Development . . . . .	—	—	—	—	—	14,00
Veterinary . . . . .	12,37	27	15,70	5,86	8,33	8,27
Co-operation . . . . .	70	19	17,54	9,92	16,64	8,74
Industries . . . . .	24,17	—	47,55	13,94	28,58	1,07,68
Aviation . . . . .	65,98	—	—	—	—	—
Broadcasting . . . . .	58,18	—	—	—	—	—
Indian Stores Department . . . . .	—	—	—	—	—	—
Miscellaneous Departments . . . . .	30,20	2	29,60	35,44	5,29	2,94
<b>TOTAL</b> . . . . .	<b>18,68,20</b>	<b>6,59</b>	<b>13,22,42</b>	<b>9,33,53</b>	<b>12,45,40</b>	<b>12,08,15</b>
<i>CAPITAL ACCOUNT WITHIN THE REVENUE ACCOUNT.</i>						
Capital Outlay on Industrial Development.	—	—	—	—	—	—

**DITURE.**

**Expenditure on Revenue Account—contd.**

[ Figures are in thousands of Rupees.]

1943-44.							Heads of Expenditure.
Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.]	Government of Orissa.	Government of Sind.	
—	—	—	—	—	—	—	CIVIL ADMINISTRATION—contd.
—	—	—	—	—	—	—	Tribal Areas.
—	—	—	—	—	—	—	External Affairs.
23	30	17	6	6	7	—	Scientific Departments.
1,97,46	80,49	55,38	47,72	26,78	28,98	35,93	Education.
56,64	31,86	18,10	17,09	9,80	11,79	11,42	Medical.
20,51	16,32	4,69	12,66	1,74	3,05	5,99	Public Health.
67,72	14,67	14,88	22,81	3,13	3,39	31,81	Agriculture.
—	—	—	—	..	..	—	Rural Development.
18,39	5,14	5,50	2,22	2,50	1,34	1,20	Veterinary.
25,00	8,92	3,36	2,12	1,62	2,64	1,16	Co-operation.
28,73	41,44	3,81	2,64	2,76	13,53	1,63	Industries.
—	1,33	—	—	—	—	—	Aviation.
—	—	—	—	2	—	—	Broad casting.
—	—	—	—	—	—	—	Indian Stores Department.
4,09	2,87	1,03	1,03	3	2	42	Miscellaneous Departments.
8,88,07	5,34,08	3,27,60	2,27,26	1,47,07	1,44,98	2,14,93	TOTAL.
—	—	—	—	—	—	—	CAPITAL ACCOUNT WITHIN THE REVENUE ACCOUNT.
—	—	—	—	—	—	—	Capital Outlay on Industrial Development.

EXPEN

## No. 104.—General Statement of the

Heads of Expenditure.	1943-44.					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
<b>CURRENCY AND MINT.</b>						
Currency . . . . .	94,03	—	—	—	—	—
Mint . . . . .	1,32,38	—	—	—	—	—
<b>TOTAL .</b>	<b>2,26,40</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>CIVIL WORKS AND MISCELLANEOUS PUBLIC IMPROVEMENTS.</b>						
Civil Works . . . . .	55,93	1,51	1,46,70	1,41,37	1,39,46	1,59,00
Bombay Development Schemes .	—	—	—	8,61	—	—
<b>TOTAL .</b>	<b>55,93</b>	<b>1,51</b>	<b>1,46,70</b>	<b>1,49,98</b>	<b>1,39,46</b>	<b>1,59,00</b>
<b>CAPITAL ACCOUNT OF CIVIL WORKS, ETC., WITHIN THE REVENUE ACCOUNT.</b>						
Capital Outlay on Civil Works met out of Extraordinary Receipts.	—	—	—	—	—	—
<b>ELECTRICITY SCHEMES.</b>						
Interest on Capital Outlay on Electricity Schemes.	—	—	32,69	—	—	—
Other Revenue Expenditure connected with Electricity Schemes.	—	—	1,03	—	—	—
<b>TOTAL .</b>	<b>—</b>	<b>—</b>	<b>33,72</b>	<b>—</b>	<b>—</b>	<b>—</b>



DITURE.

Expenditure on Revenue Account—*contd.*

[ Figures are in thousands of Rupees.]

1943-44.							Heads of Expenditure.
Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
—	—	—	—	—	—	—	<b>CURRENCY AND MINT.</b>
—	—	—	—	—	—	—	Currency.
—	—	—	—	—	—	—	Mint.
—	—	—	—	—	—	—	<b>TOTAL.</b>
1,44,13	49,18	53,97	40,58	32,44	21,63	41,14	<b>CIVIL WORKS AND MISCELLANEOUS PUBLIC IMPROVEMENTS.</b>
—	—	—	—	—	—	—	Civil Works.
—	—	—	—	—	—	—	Bombay Development Schemes.
1,44,13	49,18	53,97	40,58	32,44	21,63	41,14	<b>TOTAL.</b>
4,70	—	—	—	—	—	—	<b>CAPITAL ACCOUNT OF CIVIL WORKS, ETC., WITHIN THE REVENUE ACCOUNT.</b>
—	—	—	—	—	—	—	Capital Outlay on Civil Works met out of Extraordinary Receipts.
28,89	19	—	—	2,76	—	—	<b>ELECTRICITY SCHEMES.</b>
—	14	—	—	—	—	—	Interest on Capital Outlay on Electricity Schemes.
—	—	—	—	—	—	—	Other Revenue Expenditure connected with Electricity Schemes.
28,89	33	—	—	2,76	—	—	<b>TOTAL.</b>

## No. 104.—General Statement of the

Heads of Expenditure.	1943-44					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
<b>CAPITAL ACCOUNT OF ELECTRICITY SCHEMES WITHIN THE REVENUE ACCOUNT.</b>						
Capital Outlay on Electricity Schemes.	—	—	—	—	—	—
<b>MISCELLANEOUS.</b>						
Famine Relief . . . . .	98	—	1,92,04	81,13	1,92,62	47
Transfers to Famine Relief Fund .	—	—	—	—	—	—
Superannuation Allowances and Pensions.	2,61,47	1,32	1,22,94	1,34,79	1,15,87	1,22,55
Stationery and Printing . . . . .	2,19,42	10	39,58	26,41	33,57	26,78
Miscellaneous . . . . .	44,28	34	82,42	1,81,95	80,54	1,27,62
<b>TOTAL .</b>	<b>5,26,15</b>	<b>1,76</b>	<b>4,36,98</b>	<b>4,24,28</b>	<b>4,22,60</b>	<b>2,77,42</b>
<b>MISCELLANEOUS CAPITAL ACCOUNT WITHIN THE REVENUE ACCOUNT—</b>						
Commutation of Pensions financed from ordinary Revenues.	—1,99	—	2,91	—	3,55	—
<b>DEFENCE SERVICES.</b>						
Defence Services—Effective . . . . .	359,20,32	—	—	—	—	—
Defence Services—Non-effective . . . . .	8,80,50	—	—	—	—	—
Transfers to or from Defence Reserve Fund.	—	—	—	—	—	—
<b>TOTAL .</b>	<b>368,00,82</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>

**DITURE**

**Expenditure on Revenue Account—contd.**

thousands of Rupees.]

1943-44.							Heads of Expenditure.
Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
—	86	—	—	2,64	—	—	<b>CAPITAL ACCOUNT OF ELECTRICITY SCHEMES WITHIN THE REVENUE ACCOUNT.</b> Capital Outlay on Electricity Schemes.
52	20	11	10	—	7,39	9,62	<b>MISCELLANEOUS.</b> Famine Relief.
12,00	—	—	—	10	—	—	Transfers to Famine Relief Fund.
94,30	47,38	54,76	24,84	10,39	13,32	22,09	Superannuation Allowances and Pensions.
21,96	9,48	7,86	4,59	3,63	4,08	5,89	Stationery and Printing.
1,69,15	14,62	20,08	47,34	1,77	1,91	4,82	Miscellaneous.
2,97,93	71,68	82,81	76,87	15,89	26,70	42,42	<b>TOTAL.</b>
—	2,06	—	—	76	36	1,40	<b>MISCELLANEOUS CAPITAL ACCOUNT WITHIN THE REVENUE ACCOUNT.</b> Commutation of Pensions financed from ordinary Revenues.
—	—	—	—	—	—	—	<b>DEFENCE SERVICES.</b> Defence Services—Effective.
—	—	—	—	—	—	—	Defence Services—Non-effective.
—	—	—	—	—	—	—	Transfer to or from Defence Reserve Fund.
—	—	—	—	—	—	—	<b>TOTAL.</b>

## No. 104.—General Statement of the

Heads of Expenditure.	1943-44					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
<b>CONTRIBUTIONS AND MISCELLANEOUS ADJUSTMENTS BETWEEN CENTRAL AND PROVINCIAL GOVERNMENTS</b>						
Grants-in-aid to Provincial Governments.	5,75,00	—	—	—	—	—
Miscellaneous adjustments between Central and Provincial Governments.	93	—	—	—	—	—
<b>TOTAL</b>	<b>5,75,93</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>EXTRAORDINARY ITEMS.</b>						
Extraordinary Charges	31	—	3,62,59	—	5,58,30	37,20
Expenditure connected with the War, 1939.	25,46,27	—	—	—	—	—
Transfer to Revenue Reserve Fund	—	—	71,00	1,10,53	—	3,06,00
Civil Defence	5,19,12	—	2,30,72	74,55	—	39,75
<b>TOTAL</b>	<b>30,65,70</b>	<b>—</b>	<b>6,64,31</b>	<b>1,85,08</b>	<b>5,58,30</b>	<b>3,82,95</b>
<b>TOTAL EXPENDITURE ON REVENUE ACCOUNT.</b>	<b>4,92,76,48</b>	<b>13,99</b>	<b>29,84,14</b>	<b>21,50,00</b>	<b>26,28,73</b>	<b>24,24,19</b>

DITURE.

Expenditure on Revenue Account—*contd.*

[Figures are in thousands of Rupees.]

1943-44							Heads of Expenditure.
Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
—	—	—	—	—	—	—	CONTRIBUTIONS AND MISCELLANEOUS ADJUSTMENTS BETWEEN CENTRAL AND PROVINCIAL GOVERNMENT.
—	—	—	—	—	—	—	Grants-in-aid to Provincial Governments.
—	—	—	—	—	—	—	Miscellaneous Adjustment between Central and Provincial Governments.
—	—	—	—	—	—	—	TOTAL.
							EXTRAORDINARY ITEMS.
—	1,80	—	—	1,29	2,10	—	Extraordinary Charges.
—	—	—	—	—	—	—	Expenditure connected with the War, 1939.
—	3,17,27	1,70,00	—	—	—	—	Transfer to Revenue Reserve Fund.
—	41,22	7,41	23,59	2,53	12,77	12,96	Civil Defence.
—	3,60,29	1,77,41	23,59	3,82	14,87	12,96	TOTAL.
16,88,91	10,85,64	8,54,92	4,45,29	2,35,36	2,53,86	5,93,00	TOTAL EXPENDITURE ON REVENUE ACCOUNT.

## No. 104.—General Statement of the

Heads of Expenditure	1944-45.					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
<b>DIRECT DEMANDS ON THE REVENUE.</b>						
Customs . . . . .	1,00,02	—	—	—	—	—
Central Excise Duties . . . . .	2,98,45	—	—	—	—	—
Corporation Tax . . . . .	47,52	—	—	—	—	—
Taxes on Income other than Corporation Tax.	61,15	—	—	—	82	—
Salt . . . . .	1,23,83	—	—	—	39	39
Opium . . . . .	1,08,37	—	—	—	—	—
Land Revenue . . . . .	9,72	72	25,77	73,47	39,20	90,34
Provincial Excise . . . . .	5,08	14	47,07	53,14	27,14	15,98
Stamps . . . . .	54,95	2	11,66	3,38	7,40	4,24
Forest . . . . .	16,92	3,58	81,99	1,95,16	45,05	85,60
Registration . . . . .	16	1	34,76	7,37	26,61	5,76
Charges on account of Motor Vehicles Act.	4,39	26	62,01	32,80	4,50	18,28
Other Taxes and Duties . . . . .	12	—	18,27	4,71	7,31	83
<b>TOTAL . . . . .</b>	<b>8,30,68</b>	<b>4,73</b>	<b>2,80,53</b>	<b>3,70,03</b>	<b>1,58,42</b>	<b>2,21,02</b>

DITURE.

Expenditure on Revenue Account—*contd.*

[Figures are in thousands of Rupees.]

1944-45.							Heads of Expenditure.
Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
—	—	—	—	—	—	—	DIRECT DEMANDS ON THE REVENUE.
—	—	—	—	—	—	—	Customs.
—	—	—	—	—	—	—	Central Excise Duties.
—	—	—	—	—	—	—	Corporation Tax.
—	94	—	39	—	—	—	Taxes on Income other than Corporation Tax.
—	—	—	—	—	—	—	Salt.
—	—	—	—	—	—	—	Opium.
60,00	11,95	24,05	20,83	8,12	3,34	1,36,33	Land Revenue.
14,30	15,20	10,17	4,29	1,11	9,16	6,80	Provincial Excise.
2,46	4,42	1,76	68	36	71	55	Stamps.
94,32	8,64	95,22	85,40	12,59	24,61	10,93	Forest.
1,32	8,17	2,38	1,84	20	1,91	1,06	Registration.
5,78	1,15	1,57	3,21	96	52	45	Charges on account of Motor Vehicles Act.
8,02	1,10	41	8	12	—	18	Other Taxes and Duties.
1,86,20	51,57	1,35,56	1,16,72	23,46	40,25	1,56,30	TOTAL.

## No. 104.—General Statement of the

Heads of Expenditure.	1944-45.					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
<b>PRINCIPAL REVENUE HEADS.</b>						
Capital outlay on Salt Works within the Revenue Account.	1,60	—	—	—	—	—
<b>RAILWAY REVENUE ACCOUNT.</b>						
State Railways—						
Commercial Lines—Interest on Debt and on Capital contributed by Companies and Indian States.	26,32,35	—	—	—	—	—
Strategic Lines—Interest on Debt	1,12,91	—	—	—	—	—
Subsidised Companies . . . . .	1,03	—	—	—	—	—
Miscellaneous Railway Expenditure	77,19	—	—	—	—	—
<b>TOTAL . . . . .</b>	<b>28,22,68</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>IRRIGATION, ETC., REVENUE ACCOUNT.</b>						
Works for which Capital Accounts are kept—Interest on Capital.	6,20	—	88,77	41,75	7,30	1,17,19
Other Revenue Expenditure . . . . .	2,15	8	87,63	14,00	1,82,82	8,72
<b>TOTAL . . . . .</b>	<b>8,35</b>	<b>8</b>	<b>1,76,40</b>	<b>55,75</b>	<b>1,90,12</b>	<b>1,25,91</b>



DITURE.

Expenditure on Revenue Account—*contd*

[Figures are in thousands of Rupees.]

1944-45.							Heads of Expenditure.
Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
—	—	—	—	—	—	—	<b>PRINCIPAL REVENUE HEADS.</b>
							Capital outlay on Salt Works within the Revenue Account.
							<b>RAILWAY REVENUE ACCOUNT.</b>
							State Railways—
—	—	—	—	—	—	—	Commercial Lines—Interest on Debt and on Capital contributed by Companies and Indian States.
—	—	—	—	—	—	—	Strategic Lines—Interest on Debt.
—	—	—	—	—	—	—	Subsidised Companies.
—	—	—	—	—	—	—	Miscellaneous Railway Expenditure.
—	—	—	—	—	—	—	<b>TOTAL.</b>
							<b>IRRIGATION, ETC., REVENUE ACCOUNT.</b>
1,60,33	11,78	—	—	28	10,73	2,04,39	Works for which Capital Accounts are kept—Interest on Capital.
40,42	3,23	9,77	3,85	8,69	7,59	32,19	Other Revenue Expenditure.
2,00,75	15,01	9,77	3,85	8,97	18,31	2,36,58	<b>TOTAL.</b>

## No. 104.—General Statement of the

Heads of Expenditure.	1944-45					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
<b>IRRIGATION, ETC., CAPITAL ACCOUNT WITHIN THE REVENUE ACCOUNT.</b>						
Construction of Irrigation, etc. Works.	3,12	—	3,44	—	—3	1,87
<b>POSTS AND TELEGRAPHS REVENUE ACCOUNT.</b>						
Posts and Telegraphs—Interest on Debt.	98,09	—	—	—	—	—
<b>POSTS AND TELEGRAPHS CAPITAL ACCOUNT WITHIN THE REVENUE ACCOUNT.</b>						
Capital Outlay on Posts and Telegraphs.	1,24	—	—	—	—	—
<b>DEBT SERVICES.</b>						
<i>Interest on Debt and other Obligations—</i>						
<i>Interest on Ordinary Debt—</i>						
(i) Rupee Debt . . . . .	34,71,41	}	60,93	1,39,29	81,70	1,46,65
(ii) Sterling Debt . . . . .	2,23,34					
Interest on Unfunded Debt . . . . .	7,52,23					
Interest on other Obligations . . . . .	5,59,54					
<i>Deduct—Transfers</i> . . . . .	31,36,25	—	1,23,35	51,23	1,12	1,20,24

DITURE.

Expenditure on Revenue Account—*contd.*

[Figures are in thousands of Rupees.]

1944-45.							Heads of Expenditure.
Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
—	11,70	—	—	1,11	24	6,35	IRRIGATION, ETC., CAPITAL ACCOUNT WITHIN THE REVENUE ACCOUNT. Construction of Irrigation, etc. Works.
—	—	—	—	—	—	—	POSTS AND TELEGRAPHS REVENUE ACCOUNT. Posts and Telegraphs—Interest on Debt.
—	—	—	—	—	—	—	POSTS AND TELEGRAPHS CAPITAL ACCOUNT WITHIN THE REVENUE ACCOUNT. Capital Outlay on Posts and Telegraphs.
95,23	7,63	22,81	8,87	2,76	1,66	20,53	DEBT SERVICES. Interest on Debt and other Obligations— • Interest on Ordinary Debt— (i) Rupee Debt. (ii) Sterling Debt. Interest on Unfunded Debt. • Interest on other Obligations.
1,93,39	53	3,47	76	3,15	4	1,12,30	Deduct—Transfers.

## No. 104.—General Statement of the

Heads of Expenditures	1944-45.					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
Remainder chargeable to Debt and other Obligations.	18,70,27	2	—62,43	88,06	80,58	26,41
Appropriation for Reduction or Avoidance of Debt.	3,00,00	19	49,26	2,49,25	..	55,42
<b>TOTAL</b>	<b>21,70,27</b>	<b>21</b>	<b>—13,17</b>	<b>3,37,31</b>	<b>80,58</b>	<b>81,83</b>
<b>CIVIL ADMINISTRATION.</b>						
General Administration . . . . .	4,23,86	1,24	3,14,36	1,21,13	2,22,18	1,82,60
Audit . . . . .	1,19,28	—	—	—	—	—
Administration of Justice . . . . .	14,75	44	1,13,74	82,01	1,17,11	84,42
Jails and Convict Settlements . . . . .	10,12	20	62,11	41,61	1,02,69	69,73
Police . . . . .	2,71,06	1,04	2,49,74	2,64,12	3,16,98	3,50,51
Ports and Pilotage . . . . .	38,24	—	30	6	4,41	—
Lighthouses and Lightships . . . . .	10,18	—	—	—	—	—
Ecclesiastical . . . . .	4,95	—	—	—	—	—
Payments to Crown Representative	1,13,92	—	—	—	—	—

**DITURE**

**Expenditure on Revenue Account—contd.**

[Figures are in thousands of Rupees.]

1944-45.							Heads of expenditure.
Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
—98,16	7,10	19,34	8,11	—39	1,62	—91,77	Remainder chargeable to Debt and other Obligations.
30,07	—	17,41	23,94	10,91	3,10	17,66	Appropriation for Reduction or Avoidance of Debt.
—68,09	7,10	36,75	32,05	10,52	4,72	—74,11	TOTAL.
							CIVIL ADMINISTRATION.
1,69,77	84,47	84,31	46,75	28,46	35,89	37,59	General Administration.
—	—	—	—	—	—	—	Audit.
62,62	49,39	29,57	13,36	8,79	7,90	15,21	Administration of Justice.
62,97	61,14	17,71	13,39	17,50	8,45	21,14	Jails and Convict Settlements.
2,83,25	1,35,46	99,05	49,49	55,55	30,36	77,22	Police.
—	—	—	1	—	—	2	Ports and Pilotage.
—	—	—	—	—	—	—	Lighthouses and Lightships.
—	—	—	—	—	—	—	Ecclesiastical.
—	—	—	—	—	—	—	Payments to Crown Representative.

## No. 104.—General Statement of the

Heads of Expenditure.	1944-45.					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
<i>CIVIL ADMINISTRATION—contd.</i>						
Tribal Areas . . . . .	3,10,51	—	—	—	—	—
External Affairs . . . . .	1,13,92	—	—	—	—	—
Scientific Departments . . . . .	1,31,82	—	1,05	1,31	30	34
Education . . . . .	42,36	1,66	3,66,16	2,37,72	2,59,33	2,51,27
Medical . . . . .	34,96	1,22	1,52,62	90,89	90,31	96,83
Public Health . . . . .	28,14	62	41,94	45,64	1,09,30	40,58
Agriculture . . . . .	3,43,44	53	48,11	1,14,22	1,89,54	71,32
Rural Development . . . . .	—	—	—	—	—	15,23
Veterinary . . . . .	15,04	53	20,09	7,88	9,36	11,64
Co-operation . . . . .	69	24	22,04	12,11	18,10	13,98
Industries . . . . .	72,20	—	65,14	14,65	60,93	1,29,48
Aviation . . . . .	57,65	—	—	—	—	—
Broadcasting . . . . .	64,77	—	—	—	—	—
Indian Stores Department . . . . .	—	—	—	—	—	—
Miscellaneous Departments . . . . .	1,52,99	1	40,15	49,71	6,80	3,66
<b>TOTAL . . . . .</b>	<b>23,74,85</b>	<b>7,73</b>	<b>14,97,55</b>	<b>10,83,06</b>	<b>15,07,34</b>	<b>13,21,59</b>

**DITURE.**

**Expenditure on Revenue Account—*contd.***

[ Figures are in thousands of Rupees.]

1944-45.							Heads of Expenditure.
Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
—	—	—	—	—	—	—	<b>CIVIL ADMINISTRATION—<i>contd.</i></b>
—	—	—	—	—	—	—	Tribal Areas.
—	—	—	—	—	—	—	External Affairs.
30	33	20	6	8	5	—	Scientific Departments.
2,21,39	83,04	62,86	51,24	28,11	32,40	48,79	Education.
76,65	36,64	20,89	19,55	11,28	14,54	15,82	Medical.
31,82	34,95	8,38	18,15	1,55	3,92	7,05	Public Health.
78,54	23,23	22,25	26,45	14,69	11,20	24,74	Agriculture.
—	—	—	—	—	—	—	Rural Development.
21,11	5,88	6,63	2,30	2,71	3,20	1,37	Veterinary.
28,94	7,03	3,57	2,88	1,81	2,50	1,27	Co-operation.
30,59	33,65	5,97	3,42	1,11	14,37	2,44	Industries.
—	1,67	—	—	—	—	—	Aviation.
—	—	—	—	2	—	—	Broadcasting.
—	—	—	—	—	—	—	Indian Stores Department.
4,63	8,93	1,10	1,21	4	1,25	50	Miscellaneous Departments.
10,72,58	6,16,72	3,62,49	2,48,26	1,81,70	1,66,03	2,53,16	<b>TOTAL.</b>

## No. 104.—General Statement of the

Heads of Expenditure.	1944-45.					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>CURRENCY AND MINT</b>						
Currency . . . . .	69,81	—	—	—	—	—
Mint . . . . .	1,38,45	—	—	—	—	—
<b>TOTAL</b> . . . . .	<b>2,08,26</b>	—	—	—	—	—
<b>CIVIL WORKS AND MISCELLANEOUS PUBLIC IMPROVEMENTS.</b>						
Civil Works . . . . .	—1,74,90	1,79	1,52,72	1,72,67	61,41	2,66,43
Bombay Development Scheme . . . . .	—	—	—	8,57	—	—
<b>TOTAL</b> . . . . .	<b>—1,74,90</b>	<b>1,79</b>	<b>1,52,72</b>	<b>1,81,24</b>	<b>61,41</b>	<b>2,66,43</b>
<b>CAPITAL ACCOUNT OF CIVIL WORKS, ETC., WITHIN THE REVENUE ACCOUNT.</b>						
Capital Outlay on Civil Works met out of Extraordinary Receipts.	—	—	—	—	—	—
<b>ELECTRICITY SCHEME.</b>						
Interest on Capital Outlay on Electricity Schemes.	—	—	33,86	—	—	—
Other Revenue Expenditure connected with Electricity Schemes.	—	1	1,48	98	—	—
<b>TOTAL</b> . . . . .	<b>—</b>	<b>1</b>	<b>35,34</b>	<b>98</b>	<b>—</b>	<b>—</b>



**DITURE.**

**Expenditure on Revenue Account.—contd.**

[Figures are in thousands of Rupees.]

1944-45.							Heads of Expenditure.
Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
							<b>CURRENCY AND MINT.</b>
—	—	—	—	—	—	—	Currency.
—	—	—	—	—	—	—	Mint.
—	—	—	—	—	—	—	<b>TOTAL.</b>
							<b>CIVIL WORKS AND MISCELLANEOUS PUBLIC IMPROVEMENTS.</b>
1,74,55	77,53	71,53	57,82	35,7	26,15	40,29	Civil Works.
—	—	—	—	—	—	—	Bombay Development Scheme.
1,74,55	77,53	71,53	57,82	3,57	26,15	40,29	<b>TOTAL.</b>
							<b>CAPITAL ACCOUNT OF CIVIL WORKS, ETC., WITHIN THE REVENUE ACCOUNT.</b>
50	—	—	—	—	—	—	Capital Outlay on Civil Works met out of Extraordinary Receipts.
							<b>ELECTRICITY SCHEME.</b>
29,22	23	—	—	2,87	—	—	Interest on Capital Outlay on Electricity Schemes.
2	32	—	—	—	—	—	Other Revenue Expenditure connected with Electricity Schemes.
29,24	55	—	—	2,87	—	—	<b>TOTAL.</b>

## No. 104.—General Statement of the

Heads of Expenditure.	1944-45					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
<b>MISCELLANEOUS.—</b>						
Famine Relief . . . . .	1	—	3,53	1,26	3,53,48	86
Transfers to Famine Relief Fund .	—	—	—	—	—	—
Superannuation Allowances and Pensions.	2,73,01	1,38	1,30,60	1,42,16	1,22,97	1,29,15
Stationery and Printing . . . . .	2,67	15	29,30	23,04	32,77	24,70
Miscellaneous . . . . .	3,77,39	47	82,21	3,15,34	1,02,01	1,20,24
<b>TOTAL .</b>	<b>6,53,07</b>	<b>2,00</b>	<b>2,45,64</b>	<b>4,81,80</b>	<b>6,11,23</b>	<b>2,74,95</b>
<b>MISCELLANEOUS — CAPITAL ACCOUNT WITHIN THE REVENUE ACCOUNT.—</b>						
Commutation of Pensions financed from Ordinary Revenues.	—4,56	5	2,28	—	16,81	—
<b>DEFENCE SERVICES.</b>						
Defence Services—Effective . . . . .	4,02,61,87	—	—	—	—	—
Defence Services—Non-effective . . . . .	9,47,74	—	—	—	—	—
Transfers to or from Defence Reserve Fund.	—1,54,76	—	—	—	—	—
<b>TOTAL .</b>	<b>52,60,20</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>

**TURE**

**Expenditure on Revenue Account—contd.**

[Figures are in thousands of Rupees.]

1944-45							Heads of Expenditure.
Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
							<b>MISCELLANEOUS.</b>
12,98	30	2	18		4,28	18,67	Famine Relief.
—	—	—	—	10	—	—	Transfers to Famine Relief Fund.
97,91	50,65	57,16	27,22	11,87	13,74	21,24	Superannuation Allowances and Pensions.
15,46	7,17	7,38	4,37	2,42	3,49	5,46	Stationery and Printing.
3,36,11	1,14,94	26,33	59,74	1,95	4,88	2,08,87	Miscellaneous.
4,62,46	1,73,06	90,89	91,51	16,34	26,39	2,54,24	<b>TOTAL.</b>
							<b>MISCELLANEOUS—CAPITAL ACCOUNT WITHIN THE REVENUE ACCOUNT.</b>
—	1,70	—	—	1,50	32	84	Commutation of Pensions financed from Ordinary Revenues.
							<b>DEFENCE SERVICES.</b>
—	—	—	—	—	—	—	Defence Services—Effective.
—	—	—	—	—	—	—	Defence Services—Non-effective.
—	—	—	—	—	—	—	Transfers to or from Defence Reserve Fund.
—	—	—	—	—	—	—	<b>TOTAL.</b>

## No. 104.—General Statement of the

Heads of Expenditure.	1944-45					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
<b>CONTRIBUTIONS AND MISCELLANEOUS ADJUSTMENTS BETWEEN CENTRAL AND PROVINCIAL GOVERNMENTS.</b>						
Grants-in-aid to Provincial Governments.	8,70,00	—	—	—	—	—
Miscellaneous Adjustments between Central and Provincial Governments.	5,50	—	—	10,93	—	—
<b>TOTAL</b>	<b>8,75,50</b>	<b>—</b>	<b>—</b>	<b>10,93</b>	<b>—</b>	<b>—</b>
<b>EXTRAORDINARY ITEMS.</b>						
Extraordinary Charges	—4	4	3,04,58	17,30	17,83,09	68,19
Expenditure connected with Post-war Planning and Development.	7,24	—	—	—	—	—
Expenditure connected with the War, 1939.	27,19,91	—	—	—	—	—
Transfer to the Revenue Reserve Fund.	—	—	12,36,00	4,50,00	—	3,61,00
Civil Defence	3,76,05	1	2,01,90	72,89	—	22,71
<b>TOTAL</b>	<b>31,03,16</b>	<b>5</b>	<b>17,42,48</b>	<b>5,40,19</b>	<b>17,83 09</b>	<b>4,51,90</b>
<b>TOTAL EXPENDITURE ON REVENUE ACCOUNT.</b>	<b>559,97,28</b>	<b>16,66</b>	<b>41,23,18</b>	<b>30,61,27</b>	<b>44,17,96</b>	<b>27,45,50</b>

DITURE

Expenditure on Revenue Account—*contd.*

[Figures are in thousands of Rupees.]

1944-45							Heads of Expenditure.
Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
—	—	—	—	—	—	—	CONTRIBUTIONS AND MISCELLANEOUS ADJUSTMENTS BETWEEN CENTRAL AND PROVINCIAL GOVERNMENTS.
—	—	—	—	—	—	—	Grants-in-aid to Provincial Governments.
—	—	—	—	—	—	—	Miscellaneous Adjustments between Central and Provincial Governments.
—	—	—	—	—	—	—	TOTAL.
							EXTRAORDINARY ITEMS.
14	6,33	—	82	4,58	2,39	40	Extraordinary Charges.
—	—	—	—	—	—	—	Expenditure connected with Post-war Planning and Development.
—	—	—	—	—	—	—	Expenditure connected with the War, 1939.
—	50,00	2,51,50	50,00	—	—	—	Transfer to the Revenue Reserve Fund.
—	32,79	1,87	13,49	12	15,00	5,89	Civil Defence.
14	89,12	2,53,37	64,31	4,70	17,39	6,29	TOTAL.
20,58,32	9,95,56	9,60,36	6,14,51	2,78,35	2,99,79	8,79,93	TOTAL EXPENDITURE ON REVENUE ACCOUNT.

## No. 104.—General Statement of the

Heads of Expenditure.	1945-46.					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
<b>DIRECT DEMANDS ON THE REVENUE.</b>						
Customs . . . . .	1,25,66	—	—	—	—	—
Central Excise Duties . . . . .	3,12,29	—	—	—	—	—
Corporation Tax . . . . .	60,44	—	—	—	—	—
Taxes on Income other than Corporation Tax.	67,94	—	—	—	2,94	—
Salt . . . . .	1,36,30	—	—	—	61	—
Opium . . . . .	1,50,78	—	—	—	—	—
Land Revenue . . . . .	10,13	77	26,01	82,12	49,86	1,15,05
Provincial Excise . . . . .	5,85	11	51,59	89,03	30,63	37,17
Stamps . . . . .	63,39	2	13,74	3,31	10,00	3,53
Forest . . . . .	28,98	4,22	77,00	1,39,64	44,82	82,09
Registration . . . . .	21	4	38,56	7,81	29,00	6,47
Charges on account of Motor Vehicles Act.	4,90	26	68,19	41,29	4,50	19,75
Other Taxes and Duties . . . . .	7	—	48,41	4,90	9,14	90
<b>TOTAL</b>	<b>9,66,94</b>	<b>5,42</b>	<b>3,23,51</b>	<b>3,68,10</b>	<b>1,81,51</b>	<b>2,46,95</b>

DITURE.

Expenditure on Revenue Account—*contd.*

[Figures are in thousands of Rupees.]

1945-46.							Heads of Expenditure.
Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
							DIRECT DEMANDS ON THE REVENUE.
—	—	—	—	—	—	—	Customs.
—	—	—	—	—	—	—	Central Excise Duties.
—	—	—	—	—	—	—	Corporation Tax.
—	1,74	—	58	—	—	—	Taxes on Income other than Corporation Tax.
—	—	—	—	—	4	—	Salt.
—	—	—	—	—	—	—	Opium.
75,05	12,77	29,29	22,90	8,39	3,40	1,92,12	Land Revenue.
17,48	16,99	11,51	5,17	1,27	10,95	7,46	Provincial Excise.
2,48	3,35	1,75	66	37	61	64	Stamps.
1,01,42	10,78	93,14	36,15	10,05	34,18	11,66	Forest.
1,53	9,99	2,57	2,04	22	2,11	1,24	Registration.
5,84	1,38	1,55	3,55	1,04	72	54	Charges on account of Motor Vehicles Act.
10,16	1,89	51	10	14	—	21	Other Taxes and Duties.
2,13,96	58,89	1,40,32	71,16	21,48	52,01	2,13,86	TOTAL.

## EXPEN

## No. 104.—General Statement of the

Heads of Expenditure.	1945-46.					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
<b>PRINCIPAL REVENUE HEADS.</b>						
Capital outlay on Salt Works within the Revenue Account.	1,75	—	—	—	—	—
<b>RAILWAY REVENUE ACCOUNT.</b>						
State Railways—						
Commercial Lines—Interest on Debt and on Capital contributed by Companies and Indian States.	26,07,39	—	—	—	—	—
Strategic Lines—Interest on Debt	1,10,33	—	—	—	—	—
Subsidised Companies . . . . .	—29	—	—	—	—	—
Miscellaneous Railway Expenditure	1,14,54	—	—	—	—	—
<b>TOTAL . . . . .</b>	<b>28,31,97</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>IRRIGATION, ETC., REVENUE ACCOUNT.</b>						
Works for which Capital Accounts are kept—Interest on Capital.	5,98	—	89,45	41,50	17,35	1,20,11
Other Revenue Expenditure . . . . .	7,50	6	77,54	28,89	1,77,21	16,44
<b>TOTAL . . . . .</b>	<b>13,48</b>	<b>6</b>	<b>1,66,99</b>	<b>70,39</b>	<b>1,94,56</b>	<b>1,36,45</b>



DITURE.

Expenditure on Revenue Account—*contd.*

[Figures are in thousands of Rupees.]

1945-46.							Hheads of Expenditure.
Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
—	—	—	—	—	—	—	<b>PRINCIPAL REVENUE HEADS.</b> Capital outlay on Salt Works within the Revenue Account.
—	—	—	—	—	—	—	<b>RAILWAY REVENUE ACCOUNT.</b> State Railways— Commercial Lines—Interest on Debt and on Capital contributed by Companies and Indian States. Strategic Lines—Interest on Debt. Subsidised Companies. Miscellaneous Railway Expenditure.
—	—	—	—	—	—	—	<b>TOTAL.</b>
1,67,27	12,14	—	—	31	10,73	1,13,06	<b>IRRIGATION, ETC., REVENUE ACCOUNT.</b> Works for which Capital Accounts are kept—Interest on Capital.
42,14	4,59	13,66	6,17	11,12	10,18	25,13	Other Revenue Expenditure.
2,09,41	16,73	13,66	6,17	11,43	20,92	1,38,19	<b>TOTAL.</b>

## EXPEN

## No. 104.—General Statement of the

Heads of Expenditure.	1945-46.					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
<b>IRRIGATION, ETC., CAPITAL ACCOUNT WITHIN THE REVENUE ACCOUNT.</b>						
Construction of Irrigation, etc., Works.	2,56	—	6,11	—	—	2,05
<b>POSTS AND TELEGRAPHS REVENUE ACCOUNT.</b>						
Posts and Telegraphs—Interest on Debt.	1,05,30	—	—	—	—	—
<b>POSTS AND TELEGRAPHS CAPITAL ACCOUNT WITHIN THE REVENUE ACCOUNT.</b>						
Capital Outlay on Posts and Telegraphs.	63	—	—	—	—	—
<b>DEBT SERVICES.</b>						
<i>Interest on Debt and other Obligations—</i>						
<i>Interest on Ordinary Debt—</i>						
(i) Rupee Debt . . . . .	43,29,35	}	65,41	1,31,46	71,79	1,18,32
(ii) Sterling Debt . . . . .	2,12,82					
Interest on Unfunded Debt . . . . .	8,52,71					
Interest on other Obligations . . . . .	7,44,16					
<i>deduct—Transfers . . . . .</i>	30,77,50	—	1,26,47	50,02	1,07	1,22,88

DITURE.

Expenditure on Revenue Account—*contd.*

[Figures are in thousands of Rupees.]

1945-46.							Heads of Expenditure.
Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
—	10,62	—	—	45	13	4,93	IRRIGATION, ETC., CAPITAL ACCOUNT WITHIN THE REVENUE ACCOUNT. Construction of Irrigation, etc., Works.
—	—	—	—	—	—	—	POSTS AND TELEGRAPHS REVENUE ACCOUNT. Posts and Telegraphs—Interest on Debt.
—	—	—	—	—	—	—	POSTS AND TELEGRAPHS CAPITAL ACCOUNT WITHIN THE REVENUE ACCOUNT. Capital Outlay on Posts and Telegraphs
1,00,67	7,67	23,96	8,52	2,85	2,01	16,93	DEBT SERVICES. Interest on Debt and other Obligations— Interest on Ordinary Debt— (i) Rupee Debt. (ii) Sterling Debt. Interest on Unfunded Debt. Interest on other Obligations.
2,01,25	95	3,11	70	3,34	5	1,13,06	Deduct—Transfers.

## No. 104.—General Statement of the

Heads of Expenditure.	1945-46.					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
Remainder chargeable to Debt and other Obligations.	30,61,53	—	—61,06	81,44	70,72	—4,56
Appropriation for Reduction or Avoidance of Debt.	3,00,00	—	55,90	2,70,77	—	70,16
<b>TOTAL .</b>	<b>33,61,53</b>	<b>—</b>	<b>—5,16</b>	<b>3,52,21</b>	<b>70,72</b>	<b>65,60</b>
<b>CIVIL ADMINISTRATION.</b>						
General Administration . . . . .	5,35,89	1,31	4,27,24	1,57,85	2,89,34	2,14,41
Audit . . . . .	1,48,56	—	—	—	—	—
Administration of Justice . . . . .	21,09	46	1,28,80	89,17	1,31,74	94,65
Jails and Convict Settlements . . . . .	17,98	14	61,50	41,37	96,79	74,75
Police . . . . .	3,16,15	1,21	2,98,03	3,10,04	3,58,06	4,11,36
Ports and Pilotage . . . . .	46,08	—	5,00	6	5,27	—
Lighthouses and Lightships . . . . .	12,71	—	—	—	—	—
Ecclesiastical . . . . .	8,18	—	—	—	—	—
Payments to Crown Representative	1,90,04	—	—	—	—	—

DITURE.

Expenditure on Revenue Account—*contd.*

[Figures are in thousands of Rupees.]

1945-46.							Heads of Expenditure.
Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
—1,00,58	6,72	20,85	7,82	—49	1,96	—96,13	Remainder chargeable to Debt and other Obligations.
33,02	9,64	29,25	17,32	91	9,86	16,61	Appropriation for Reduction or Avoidance of Debt.
—67,56	16,36	50,10	25,14	42	11,82	—79,52	TOTAL.
							CIVIL ADMINISTRATION.
2,08,46	98,22	99,73	57,83	31,28	41,70	53,66	General Administration.
—	—	—	—	—	—	—	Audit.
71,14	57,50	32,59	14,40	9,24	8,65	19,91	Administration of Justice.
69,50	54,49	15,57	12,70	60,21	7,72	24,84	Jails and Convict Settlements.
3,08,71	1,58,55	1,19,26	75,79	57,89	36,51	98,78	Police.
—	—	—	1	—	—	2	Ports and Pilotage.
—	—	—	—	—	—	—	Lighthouses and Lightships.
—	—	—	—	—	—	—	Ecclesiastical.
—	—	—	—	—	—	—	Payments to Crown Representative.

## No. 104.—General Statement of the

Heads of Expenditure.	1945-46.					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
<i>CIVIL ADMINISTRATION—contd.</i>						
Tribal Areas . . . . .	3,68,27	—	—	—	—	—
External Affairs . . . . .	1,41,02	—	—	—	—	—
Scientific Departments . . . . .	1,25,84	—	1,53	1,55	42	46
Education . . . . .	50,62	1,91	4,59,72	2,79,89	2,75,81	2,65,29
Medical . . . . .	41,95	1,32	1,80,00	1,02,04	1,15,37	1,29,24
Public Health . . . . .	32,64	24	54,48	62,39	1,63,74	45,11
Agriculture . . . . .	2,42,11	56	74,06	1,65,21	2,06,80	86,30
Rural Development . . . . .	—	—	—	—	—	20,12
Veterinary . . . . .	20,54	51	23,64	9,26	11,93	27,22
Co-operation . . . . .	86	30	30,93	19,51	19,97	18,67
Industries . . . . .	1,26,55	—	72,49	18,00	79,39	85,75
Aviation . . . . .	39,64	—	—	—	—	—
Broadcasting . . . . .	77,74	—	—	—	—	—
Indian Stores Department . . . . .	—	—	—	—	—	—
Miscellaneous Departments . . . . .	3,80,68	—	71,93	1,88,39	10,28	8,52
<b>TOTAL . . . . .</b>	<b>29,45,14</b>	<b>7,96</b>	<b>18,93,35</b>	<b>14,44,73</b>	<b>17,64,82</b>	<b>14,81,85</b>

DITURE.

Expenditure on Revenue Account—*contd.*

[Figures are in thousands of Rupees.]

1945-46.							Heads of Expenditure.
Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
—	—	—	—	—	—	—	<b>CIVIL ADMINISTRATION—<i>contd.</i></b>
—	—	—	—	—	—	—	Tribal Areas.
—	—	—	—	—	—	—	External Affairs.
38	35	23	7	8	9	—	Scientific Departments.
2,60,75	88,15	70,90	68,03	29,51	36,24	58,75	Education.
74,91	47,53	23,41	21,49	13,54	16,40	16,19	Medical.
46,93	39,97	10,96	22,13	1,57	4,94	11,57	Public Health.
96,61	31,67	24,16	26,45	8,78	14,14	34,40	Agriculture.
—	—	—	—	—	—	—	Rural Development.
24,06	7,08	7,06	2,68	2,89	3,93	1,65	Veterinary.
41,26	8,87	3,84	4,04	1,89	2,73	2,36	Co-operation.
34,56	24,28	8,08	4,19	1,02	8,90	2,66	Industries.
—	1,67	—	—	—	1	—	Aviation.
—	—	—	—	2	—	—	Broadcasting.
—	—	—	—	—	—	—	Indian Stores Department.
6,82	16,25	1,21	1,69	5	1,75	1,07	Miscellaneous Departments.
12,44,09	6,34,58	4,17,00	3,11,59	2,17,97	1,83,71	3,25,86	<b>TOTAL.</b>

## No. 104.—General Statement of the

Heads of Expenditure.	1945-46.					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
<b>CAPITAL ACCOUNT WITHIN THE REVENUE ACCOUNT—</b>						
Capital Outlay on Industrial Development.	—	—	22,10	—	—	—
<b>CURRENCY AND MINT.</b>						
Currency . . . . .	40,16	—	—	—	—	—
Mint . . . . .	1,11,32	—	—	—	—	—
<b>TOTAL . . . . .</b>	<b>1,51,48</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>CIVIL WORKS AND MISCELLANEOUS PUBLIC IMPROVEMENTS.</b>						
Civil Works . . . . .	1,38,40	2,79	2,81,64	2,37,34	1,55,01	3,21,84
Interest on Capital Outlay on Electricity Schemes.	—	—	—	—	—	—
Bombay Development Scheme .	—	—	—	9,97	—	—
<b>TOTAL . . . . .</b>	<b>1,38,40</b>	<b>2,79</b>	<b>2,81,64</b>	<b>2,47,31</b>	<b>1,55,01</b>	<b>3,21,84</b>
<b>CAPITAL ACCOUNT OF CIVIL WORKS, ETC., WITHIN THE REVENUE ACCOUNT.</b>						
Capital Outlay on Civil Works met out of Extraordinary Receipts.	—	—	—	—	—	—



DITURE.

Expenditure on Revenue Account—*contd.*

[ Figures are in thousands of Rupees.]

1945-46.							Heads of Expenditure.
Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
—	—	—	—	—	—	—	<b>CIVIL ADMINISTRATION.</b>
—	—	—	—	—	—	—	<b>CAPITAL ACCOUNT WITHIN THE REVENUE ACCOUNT—</b>
—	—	—	—	—	—	—	Capital Outlay on Industrial Development.
—	—	—	—	—	—	—	<b>CURRENCY AND MINT.</b>
—	—	—	—	—	—	—	Currency.
—	—	—	—	—	—	—	Mint.
—	—	—	—	—	—	—	<b>TOTAL.</b>
2,39,25	1,06,67	1,02,03	1,13,26	42,11	34,21	1,13,61	<b>CIVIL WORKS AND MISCELLANEOUS PUBLIC IMPROVEMENTS.</b>
—	—	—	—	—	—	—	Civil Works.
—	—	—	—	—	—	—	Interest on Capital Outlay on Electricity Schemes.
—	—	—	—	—	—	—	Bombay Development Schemes.
2,39,25	1,06,27	1,02,03	1,13,26	42,11	34,21	1,13,61	<b>TOTAL.</b>
1,52	—	—	—	—	—	—	<b>CAPITAL ACCOUNT OF CIVIL WORKS, ETC., WITHIN THE REVENUE ACCOUNT.</b>
—	—	—	—	—	—	—	Capital Outlay on Civil Works met out of Extraordinary Receipts.

## No. 104.—General Statement of the

Heads of Expenditure.	1945-46.					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
<b>MISCELLANEOUS.</b>						
Famine Relief . . . . .	—	—	6,32	6,06	3,31,03	45
Transfers to Famine Relief Fund .	—	—	—	—	—	—
Superannuation Allowances and Pensions	2,85,33	1,42	1,38,19	1,51,97	1,26,41	1,34,51
Stationery and Printing . . . . .	2,71,61	14	43,07	36,51	35,23	29,25
Miscellaneous . . . . .	11,79,65	58	1,52,66	57,55	2,59,30	2,42,45
<b>TOTAL</b> .	<b>17,36,59</b>	<b>2,14</b>	<b>3,40,24</b>	<b>2,52,09</b>	<b>7,51,97</b>	<b>4,06,66</b>
<b>MISCELLANEOUS—CAPITAL ACCOUNT WITHIN THE REVENUE ACCOUNT.</b>						
Commutation of Pensions financed from Ordinary Revenues.	10,97	8	3,59	—	20,34	—
<b>DEFENCE SERVICES.</b>						
Defence Services—Effective . . . . .	3,61,28,67	—	—	—	—	—
Defence Services—Non-effective . . . . .	10,47,83	—	—	—	—	—
Transfers to or from Defence Reserve Fund.	—	—	—	—	—	—
<b>TOTAL</b> .	<b>3,71,75,50</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>

**DITURE**

**Expenditure on Revenue Account—contd.**

[ Figures are in thousands of Rupees.]

1945-46.							Heads of Expenditure.
Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
							<b>MISCELLANEOUS.</b>
15,07	1,54	2	15	—	16	13,35	Famine Relief.
2,00	—	—	—	10	—	—	Transfers to Famine Relief Fund.
1,01,81	53,78	60,07	29,67	12,24	14,18	21,62	Superannuation Allowances and Pensions.
22,74	10,04	8,07	4,04	2,72	4,03	6,13	Stationery and Printing.
1,09,82	1,13,36	39,86	64,00	5,63	6,65	1,02,02	Miscellaneous.
<b>2,51,43</b>	<b>1,78,72</b>	<b>1,08,02</b>	<b>97,86</b>	<b>20,69</b>	<b>25,02</b>	<b>1,43,12</b>	<b>TOTAL.</b>
							<b>MISCELLANEOUS—CAPITAL ACCOUNT WITHIN THE REVENUE ACCOUNT.</b>
—	3,16	—	—	16	47	1,14	Commutation of Pensions financed from Ordinary Revenues.
							<b>DEFENCE SERVICES.</b>
—	—	—	—	—	—	—	Defence Services—Effective.
—	—	—	—	—	—	—	Defence Services—Non-effective.
—	—	—	—	—	—	—	Transfers to or from Defence Reserve Fund.
—	—	—	—	—	—	—	<b>TOTAL.</b>

## No. 104.—General Statement of the

Heads of Expenditure.	1945-46.					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
<b>CONTRIBUTIONS AND MISCELLANEOUS ADJUSTMENTS BETWEEN CENTRAL AND PROVINCIAL GOVERNMENTS.</b>						
Grants-in-aid to Provincial Governments.	9,70,00	—	—	—	—	—
Miscellaneous Adjustments between Central and Provincial Governments.	3,96	—	—	94	—	—
<b>TOTAL</b>	<b>9,73,96</b>	<b>—</b>	<b>—</b>	<b>94</b>	<b>—</b>	<b>—</b>
<b>EXTRAORDINARY ITEMS.</b>						
Extraordinary Charges	70	—	—60,37	—	9,19,95	1,08,99
Expenditure connected with Post-war Planning and Development.	48,16	—	—	—	—	—
Expenditure connected with the War, 1939.	19,35,87	—	—	—	—	—
Transfer to the Revenue Reserve Fund	..	—	17,31,00	5,50,00	—	1,92,00
Civil Defence	1,51,77	14	1,62,64	49,72	—	12,88
<b>TOTAL</b>	<b>21,36,50</b>	<b>14</b>	<b>17,33,26</b>	<b>5,99,32</b>	<b>9,19,95</b>	<b>3,13,87</b>
<b>TOTAL EXPENDITURE ON REVENUE ACCOUNT.</b>	<b>531,61,74</b>	<b>18,59</b>	<b>47,98,74</b>	<b>33,41,80</b>	<b>40,58,98</b>	<b>29,92,92</b>

**TURE**

**Expenditure on Revenue Account—contd.**

[Figures are in thousands of Rupees.]

1945-46.							Heads of Expenditure
Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
							CONTRIBUTIONS AND MISCELLANEOUS ADJUSTMENTS BETWEEN CENTRAL AND PROVINCIAL GOVERNMENTS.
—	—	—	—	—	—	—	Grants-in-aid to Provincial Governments.
—	—	—	—	—	—	—	Miscellaneous Adjustments between Central and Provincial Governments.
..	—	—	—	—	—	—	TOTAL.
							EXTRAORDINARY ITEMS.
10	6,88	—	21	6,29	3,20	—	Extraordinary Charges.
10,87	—	1,81	—	3,96	82	—	Expenditure connected with Post-war Planning and Development.
—	—	—	—	—	—	—	Expenditure connected with the War, 1939.
—	1,60,00	2,14,25	35,00	—	—	—	Transfer to the Revenue Reserve Fund.
—	16,31	94	15,96	20	12,68	2,65	Civil Defence.
10,97	1,83,19	2,17,00	51,17	10,45	16,70	2,65	TOTAL
21,32,91	12,12,74	10,48,14	6,76,37	2,84,21	3,44,11	8,63,82	TOTAL EXPENDITURE ON REVENUE ACCOUNT.

## No. 104.—General Statement of the

Heads of Expenditure.	1946-47.					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
<b>DIRECT DEMANDS ON THE REVENUE.</b>						
Customs . . . . .	1,43,77	—	—	—	—	—
Central Excise Duties . . . . .	2,96,32	—	—	—	—	—
Corporation Tax . . . . .	65,03	—	—	—	—	—
Taxes on Income other than Corporation Tax.	86,64	—	—	—	3,37	—
Salt . . . . .	2,00,63	—	—	—	60	—
Opium . . . . .	97,22	—	—	—	—	—
Land Revenue . . . . .	11,46	92	27,12	90,22	69,13	1,36,84
Provincial Excise . . . . .	9,36	12	53,09	78,77	37,09	59,14
Stamps . . . . .	72,50	3	18,23	3,79	9,66	3,59
Forest . . . . .	48,80	4,48	80,15	1,08,16	51,02	64,48
Registration . . . . .	29	2	43,75	9,14	31,46	7,04
Charges on account of Motor Vehicles Act.	4,45	27	80,67	50,09	4,50	20,01
Other Taxes and Duties . . . . .	5	—	68,72	10,22	10,73	1,06
<b>TOTAL</b>	<b>10,36,53</b>	<b>5,84</b>	<b>3,71,73</b>	<b>3,50,39</b>	<b>2,17,56</b>	<b>2,92,16</b>

DITURE.

Expenditure on Revenue Account—*contd.*

[ Figures are in thousands of Rupees.]

1946-47.							Heads of Expenditure.
Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
							<b>DIRECT DEMANDS ON THE REVENUE.</b>
—	—	—	—	—	—	—	Customs.
—	—	—	—	—	—	—	Central Excise Duties.]
—	—	—	—	—	—	—	Corporation Tax.
—	2,64	—	48	—	—	—	Taxes on Income other than Corporation Tax.
—	—	—	—	—	2	—	Salt.
—	—	—	—	—	—	—	Opium.
85,08	16,33	34,53	24,63	9,59	4,55	2,05,40	Land Revenue.
21,10	22,03	12,67	5,91	1,49	14,53	14,05	Provincial Excise.
3,17	4,55	1,95	81	43	75	71	Stamps.
94,45	16,49	74,57	—51,50	9,26	11,60	9,08	Forest.
1,82	11,44	2,93	2,33	24	2,33	1,29	Registration.
5,98	1,50	1,83	9,15	1,02	89	57	Charges on account of Motor Vehicles Act.
14,21	2,91	56	16	14	—	6,71	Other Taxes and Duties.
2,25,81	77,89	1,29,04	—8,03	22,17	34,67	2,37,81	<b>TOTAL.</b>

## No. 104.—General Statement of the

Heads of Expenditure.	1946-47.					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
<b>PRINCIPAL REVENUE HEADS.</b>						
Capital outlay on Salt Works within the Revenue Account.	1,62	—	—	—	—	—
<b>RAILWAY REVENUE ACCOUNT.</b>						
State Railways—						
Commercial Lines—Interest on Debt and Capital contributed by Companies and Indian States.	25,44,74	—	—	—	—	—
Strategic Lines—Interest on Debt	1,07,53	—	—	—	—	—
Subsidised Companies . . . . .	25	—	—	—	—	—
Miscellaneous Railway Expenditure.	4,49,69	—	—	—	—	—
<b>TOTAL</b>	<b>31,02,21</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>IRRIGATION, ETC., REVENUE ACCOUNT.</b>						
Works for which Capital Accounts are kept—Interest on Capital.	5,75	—	91,23	41,75	17,66	1,24,60
Other Revenue Expenditure . . . . .	7,63	6	93,94	27,14	1,09,26	33,90
<b>TOTAL</b>	<b>13,38</b>	<b>6</b>	<b>1,85,17</b>	<b>68,89</b>	<b>1,26,92</b>	<b>1,58,50</b>



**DITURE.**

**Expenditure on Revenue Account—*contd.***

[Figures are in thousands of Rupees.]

1946-47.							Heads of Expenditure.
Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
—	—	—	—	—	—	—	<b>PRINCIPAL REVENUE HEADS.</b>
—	—	—	—	—	—	—	Capital outlay on Salt Works within the Revenue Account.
—	—	—	—	—	—	—	<b>RAILWAY REVENUE ACCOUNT.</b>
—	—	—	—	—	—	—	State Railways—
—	—	—	—	—	—	—	Commercial Lines—Interest on Debt and Capital contributed by Companies and Indian States.
—	—	—	—	—	—	—	Strategic Lines—Interest on Debt.
—	—	—	—	—	—	—	Subsidised Companies.
—	—	—	—	—	—	—	Miscellaneous Railway Expenditure.
—	—	—	—	—	—	—	<b>TOTAL.</b>
1,79,40	12,61	—	—	33	10,73	1,12,86	<b>IRRIGATION, ETC., REVENUE ACCOUNTS.</b>
39,81	14,63	15,86	5,40	12,91	16,25	11,41	Works for which Capital Accounts are kept—Interest on Capital.
—	—	—	—	—	—	—	Other Revenue Expenditure.
2,19,21	27,29	15,86	5,40	13,24	26,98	1,24,27	<b>TOTAL.</b>

## EXPEN

## No. 104.—General Statement of the

Heads of Expenditure.	1946-47					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
<b>IRRIGATION, ETC., CAPITAL ACCOUNT WITHIN THE REVENUE ACCOUNT.</b>						
Construction of Irrigation, etc., Works.	1,53	—	63	—	—	23,55
<b>POSTS AND TELEGRAPHS REVENUE ACCOUNT.</b>						
Posts and Telegraphs—Interest on Debt.	1,17,53	—	—	—	—	—
<b>POSTS AND TELEGRAPHS CAPITAL ACCOUNT WITHIN THE REVENUE ACCOUNT.</b>						
Capital Outlay on Posts and Telegraphs.	—	—	—	—	—	—
<b>DEBT SERVICES.</b>						
<i>Interest on Debt and other obligations—</i>						
<b>Interest on Ordinary Debt—</b>						
(i) Rupee Debt . . . . .	47,14,66	}	78,52	1,28,81	39,00	1,15,02
(ii) Sterling Debt . . . . .	2,00,61					
Interest on Unfunded Debt . . . . .	9,64,88					
Interest on other Obligations . . . . .	7,77,23					
<i>Deduct—Transfers . . . . .</i>	29,91,69	—	1,31,53	52,22	1,27	1,27,12

DITURE.

Expenditure on Revenue Account—*contd.*

[Figures are in thousands of Rupees.]

1946-47.							Heads of Expenditure.
Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
—	15,60	—	—	10	1,22	2,54	IRRIGATION, ETC., CAPITAL ACCOUNT WITHIN THE REVENUE ACCOUNT. Construction of Irrigation, etc., Works.
—	—	—	—	—	—	—	POSTS AND TELEGRAPHS REVENUE ACCOUNT Posts and Telegraphs—Interest on Debt.
—	—	—	—	—	—	—	POSTS AND TELEGRAPHS CAPITAL ACCOUNT WITHIN THE REVENUE ACCOUNT. Capital Outlay on Posts and Telegraphs.
1,02,50	7,94	23,72	7,16	2,83	1,96	16,22	DEBT SERVICES. <i>Interest on Debt and other Obligations—</i> Interest on Ordinary Debt— (i) Rupee Debt. (ii) Sterling Debt. Interest on Unfunded Debt. Interest on other Obligations.
2,16,24	1,50	3,06	68	3,71	5	1,12,87	<i>Deduct—Transfers.</i>

## EXPEN

## No. 104.—General Statement of the

Heads of Expenditure.	1946-47					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
Remainder chargeable to Debt and other Obligations.	36,65,69	—	—53,01	76,59	37,73	—12,10
Appropriation for Reduction or Avoidance of Debt.	5,00,00	—	57,00	2,72,13	—	86,36
<b>TOTAL</b>	<b>41,65,69</b>	<b>—</b>	<b>3,99</b>	<b>3,48,72</b>	<b>37,73</b>	<b>74,26</b>
<b>CIVIL ADMINISTRATION.</b>						
General Administration . . . . .	6,15,76	1,97	6,13,86	2,00,18	3,37,15	2,53,04
Audit . . . . .	1,71,79	—	—	—	—	—
Administration of Justice . . . . .	23,08	59	1,42,42	99,10	1,40,30	1,00,93
Jails and Convict Settlements . . . . .	10,92	22	65,78	48,46	85,23	77,31
Police . . . . .	1,01,76	1,72	4,05,71	4,92,16	4,77,54	4,66,88
Ports and Pilotage . . . . .	58,83	—	4,56	5	8,58	—
Lighthouses and Lightships . . . . .	10,30	—	—	—	—	—
Ecclesiastical . . . . .	7,36	—	—	—	—	—
Payments to Crown Representative	2,35,89	—	—	—	—	—

**DITURE.**

**Expenditure on Revenue Account—contd.**

[Figures are in thousands of Rupees.]

1946-47.							Heads of Expenditure.
Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
—1,13,74	6,44	20,66	6,48	—88	1,91	—96,65	Remainder chargeable to Debt and other Obligations.
37,98	—	18,15	5,54	91	17,14	16,66	Appropriation for Reduction or Avoidance of Debt
—75,76	6,44	38,81	12,02	3	19,05	—79,99	TOTAL.
							<b>CIVIL ADMINISTRATION.</b>
2,62,55	1,27,53	1,16,93	57,12	33,71	50,89	68,32	General Administration.
—	—	—	—	—	—	—	Audit.
78,83	66,64	35,35	16,13	10,08	9,53	20,26	Administration of Justice.
73,29	58,29	15,93	12,20	20,74	8,17	27,12	Jails and Convict Settlements.
3,68,03	2,48,87	1,60,99	69,35	1,01,05	54,54	1,68,40	Police.
—	—	—	2	—	—	2	Ports and Pilotage.
—	—	—	—	—	—	—	Lighthouses and Lightships.
—	—	—	—	—	—	—	Ecclesiastical.
—	—	—	—	—	—	—	Payments to Crown Representative.

## No. 104.—General Statement of the

Heads of Expenditure.	1946-47.					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
<b>CIVIL ADMINISTRATION—contd.</b>						
Tribal Areas . . . . .	4,93,49	—	—	—	—	—
External Affairs . . . . .	4,38,11	—	—	—	—	—
Scientific Departments . . . . .	1,47,98	—	1,21	1,69	48	49
Education . . . . .	84,87	—	5,90,27	4,52,03	3,03,21	3,23,58
Medical . . . . .	54,00	1,44	2,15,93	1,19,23	2,94,40	1,04,17
Public Health . . . . .	49,44	93	87,32	87,40	1,29,96	70,17
Agriculture . . . . .	3,21,16	1,55	1,05,74	2,49,52	2,10,99	99,74
Rural Development . . . . .	..	—	—	—	—	20,56
Veterinary . . . . .	22,31	87	26,95	11,64	14,71	36,65
Co-operation . . . . .	1,45	45	44,33	29,52	23,77	13,58
Industries . . . . .	1,31,38	1	96 60	28,67	65,74	63,81
Aviation . . . . .	83,31	—	—	—	—	1,79
Broadcasting . . . . .	93,99	—	—	—	—	—
Department of Industries and Supplies.	3,73,54	—	—	—	—	—
Miscellaneous Departments . . . . .	4,37,23	3	87,50	2,85,18	13,35	13,30
<b>TOTAL . . . . .</b>	<b>39,67,95</b>	<b>12,15</b>	<b>24,88,18</b>	<b>21,04,83</b>	<b>21,05,41</b>	<b>16,46,00</b>
<b>CAPITAL ACCOUNT WITHIN THE REVENUE ACCOUNT.</b>						
Capital Outlay on Industrial Development.	—	—	—	1,75	—	—

DITURE.

Expenditure on Revenue Account—*contd.*

[ Figures are in thousands of Rupees.]

1946-47.							Heads of Expenditure.
Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
—	—	—	—	—	—	—	CIVIL ADMINISTRATION— <i>contd.</i>
—	—	—	—	—	—	—	Tribal Areas.
—	—	—	—	—	—	—	External Affairs.
44	42	65	7	9	6	—	Scientific Departments.
3,20,68	1,06,47	1,21,95	74,18	33,51	63,51	70,08	Education.
81,79	56,15	28,09	25,29	14,32	23,42	32,60	Medical.
50,94	60,95	13,24	17,64	2,49	11,82	7,24	Public Health.
1,13,05	37,02	34,21	23,88	4,30	11,16	36,52	Agriculture.
—	—	—	—	—	—	—	Rural Development.
28,46	9,12	10,41	3,14	3,33	5,28	2,14	Veterinary.
47,85	9,79	6,16	4,75	3,13	3,64	2,61	Co-operation.
39,57	31,15	6,29	4,14	6,66	10,50	3,49	Industries.
—	18,52	—	—	—	1,31	—	Aviation.
—	—	—	—	2	—	—	Broadcasting.
—	—	—	—	—	—	—	Department of Industries and Supplies.
8,48	22,20	2,23	2,04	7	6,58	1,85	Miscellaneous Departments.
14,73,96	8,53,12	5,52,43	3,09,95	2,33,50	2,60,05	4,40,65	TOTAL.
—	—	—	—	—	—	—	CAPITAL ACCOUNT WITHIN THE REVENUE ACCOUNT.
—	—	—	—	—	—	—	Capital Outlay on Industrial Development.

## No. 104.—General Statement of the

Heads of Expenditure.	1946-47.					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
<b>CURRENCY AND MINT.</b>						
Currency . . . . .	61,69	—	—	—	—	—
Mint . . . . .	1,03,39	—	—	—	—	—
<b>TOTAL</b> . . . . .	<b>1,65,08</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>CIVIL WORKS AND MISCELLANEOUS PUBLIC IMPROVEMENTS.</b>						
Civil Works . . . . .	5,63,23	2,94	3,97,72	2,33,93	2,78,90	2,09,22
Bombay Development Scheme . . . . .	—	—	—	11,50	—	—
<b>TOTAL</b> . . . . .	<b>5,63,23</b>	<b>2,94</b>	<b>3,97,72</b>	<b>2,45,43</b>	<b>2,78,90</b>	<b>2,09,22</b>
<b>CAPITAL ACCOUNT OF CIVIL WORKS, ETC., WITHIN THE REVENUE ACCOUNT.</b>						
Capital Outlay on Civil Works met out of Extraordinary Receipts.	—	—	—	—	—	2,25,65
<b>ELECTRICITY SCHEMES.</b>						
Interest on Capital Outlay on Electricity Schemes.	—	—	39,45	—	—	—
Other Revenue Expenditure connected with Electricity Schemes.	—	—	2,32	153	—	—
<b>TOTAL</b> . . . . .	<b>—</b>	<b>—</b>	<b>41,77</b>	<b>1,53</b>	<b>—</b>	<b>—</b>



DITURE.

Expenditure on Revenue Account—*contd.*

[Figures are in thousands of Rupees.]

1946-47.							Heads of Expenditure.
Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
—	—	—	—	—	—	—	<b>CURRENCY AND MINT.</b>
—	—	—	—	—	—	—	Currency.
—	—	—	—	—	—	—	Mint.
—	—	—	—	—	—	—	<b>TOTAL.</b>
2,41,34	1,04,03	1,35,40	98,57	47,52	55,51	—5,74	<b>CIVIL WORKS AND MISCELLANEOUS PUBLIC IMPROVEMENTS.</b>
—	—	—	—	—	—	—	Civil Works.
—	—	—	—	—	—	—	Bombay Development Scheme.
2,41,34	1,04,03	1,35,40	98,57	47,52	55,51	—5,74	<b>TOTAL.</b>
—	..	—	—	—	—	—	<b>CAPITAL ACCOUNT OF CIVIL WORKS ETC., WITHIN THE REVENUE ACCOUNT.</b>
—	..	—	—	—	—	—	Capital Outlay on Civil Works met out of Extraordinary Receipts.
33,49	40	—	—	3,39	—	—	<b>ELECTRICITY SCHEMES.</b>
—	—	—	—	—	—	—	Interest on Capital Outlay on Electricity Schemes.
40	—	2,13	—	—	29	—	Other Revenue Expenditure connected with Electricity Schemes.
33,89	40	2,13	..	3,39	29	—	<b>TOTAL.</b>

## No. 104.—General Statement of the

Heads of Expenditure.	1946-47.					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
<b>CAPITAL ACCOUNT OF ELECTRICITY SCHEMES WITHIN THE REVENUE ACCOUNT.</b>						
Capital Outlay on Electricity Schemes.	—	—	—	1	—	—
<b>MISCELLANEOUS.</b>						
Famine Relief . . . . .	—	—	20,38	1,93,66	3,08,78	1,87
Transfers to Famine Relief Fund .	—	—	—	—	—	—
Superannuation Allowances and Pensions	2,80,35	1,45	1,43,30	1,58,65	1,31,17	1,36,59
Stationery and Printing . . . . .	1,54,54	16	51,66	32,27	36,61	32,80
Miscellaneous . . . . .	28,42,73	80	5,21,98	69,22	3,62,81	98,74
<b>TOTAL .</b>	<b>32,77,62</b>	<b>2,41</b>	<b>7,37,32</b>	<b>4,53,80</b>	<b>8,39,37</b>	<b>2,70,00</b>
<b>MISCELLANEOUS CAPITAL ACCOUNT WITHIN THE REVENUE ACCOUNT.</b>						
Commutation of Pensions financed from ordinary Revenues.	—	12	2,68	—	9,28	—
<b>DEFENCE SERVICES.</b>						
Defence Services—Effective . . . . .	2,18,04,36	—	—	—	—	—
Defence Services—Non-effective . . . . .	15,03,56	—	—	—	—	—
Transfer to or from Defence Reserve Fund.	—	—	—	—	—	—
<b>TOTAL .</b>	<b>2,33,07,92</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>

TURE

Expenditure on Revenue Account—*contd.*

[Figures are in thousands of Rupees.]

1946-47.							Heads of Expenditure.
Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
—	3,10	—	—	—	—	—	<b>CAPITAL ACCOUNT OF ELECTRICITY SCHEMES WITHIN THE REVENUE ACCOUNT.</b> Capital Outlay on Electricity Schemes.
3,37	5,58	2	9,03	..	25	10,05	<b>MISCELLANEOUS.</b> Famine Relief.
2,00	—	—	—	10	—	—	Transfers to Famine Relief Fund.
1,02,40	52,91	61,51	30,68	12,26	14,08	24,55	Superannuation Allowances and Pensions.
23,98	10,86	7,49	3,83	2,45	5,18	6,49	Stationery and Printing.
87,46	47,27	37,52	62,56	5,38	13,48	1,40,24	Miscellaneous.
2,19,21	1,16,62	1,06,54	1,06,10	20,19	32,99	1,81,33	<b>TOTAL</b>
—	2,61	—	—	36	38	1,29	<b>MISCELLANEOUS CAPITAL ACCOUNT WITHIN THE REVENUE ACCOUNT.</b> Commutation of Pensions financed from ordinary Revenues.
—	—	—	—	—	—	—	<b>DEFENCE SERVICES.</b> Defence Services—Effective.
—	—	—	—	—	—	—	Defence Services—Non-effective.
—	—	—	—	—	—	—	Transfer to or from Defence Reserve Fund.
—	—	—	—	—	—	—	<b>TOTAL.</b>

## EXPENDI

## No. 104.—General Statement of the

Heads of Expenditure.	1946-47.					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
<b>CONTRIBUTIONS AND MISCELLANEOUS ADJUSTMENTS BETWEEN CENTRAL AND PROVINCIAL GOVERNMENTS.</b>						
Grants-in-aid to Provincial Governments.	1,70,00	—	—	—	—	—
Miscellaneous adjustments between Central and Provincial Governments.	2,41	—	—	—	—	—
<b>TOTAL</b>	<b>1,72,41</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>EXTRAORDINARY ITEMS.</b>						
Extraordinary Charges	2,37	—	14,36,67	—	6,25,70	1,61,77
Expenditure connected with Post-war Planning and Development.	2,18,01	—	—	—	—	—
Post-war Reconstruction and Development Schemes.	—	—	—	—	—	—
Transfer to Revenue Reserve Fund	—	—	—	2,30,00	—	2,00,78
Civil Defence	26,30	2	38,79	34,35	—	—
<b>TOTAL</b>	<b>2,46,68</b>	<b>2</b>	<b>14,75,46</b>	<b>2,64,35</b>	<b>6,25,70</b>	<b>3,62,55</b>
<b>TOTAL EXPENDITURE ON REVENUE ACCOUNT.</b>	<b>4,01,39,38</b>	<b>23,54</b>	<b>57,04,65</b>	<b>38,39,70</b>	<b>42,40,87</b>	<b>32,61,89</b>

**TURE**

**Expenditure on Revenue Account—contd.**

[Figures are in thousands of Rupees.]

1946-47							Heads of Expenditure.
Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
—	—	—	—	—	—	—	CONTRIBUTIONS AND MISCELLANEOUS ADJUSTMENTS BETWEEN CENTRAL AND PROVINCIAL GOVERNMENTS.
—	—	—	—	—	—	—	Grants-in-aid to Provincial Governments.
—	—	—	—	—	—	—	Miscellaneous Adjustments between Central and Provincial Governments.
—	—	—	—	—	—	—	TOTAL.
							EXTRAORDINARY ITEMS.
37	11,88	1	11	7,94	4,17	—	Extraordinary Charges.
—	..	54	—	4,76	2,46	—	Expenditure connected with Post-war Planning and Development.
26,53	..	—	42,88	—	—	—	Post-war Reconstruction and Development Schemes.
—	2,00,00	1,74,01	—	—	—	—	Transfer to Revenue Reserve Fund.
—	22,54	—	2,15	2,10	11,17	3,43	Civil Defence.
26,90	2,34,42	1,74,56	45,14	14,80	17,80	3,43	TOTAL.
23,64,56	14,41,52	11,54,77	5,69,15	3,55,30	4,48,94	9,05,59	TOTAL EXPENDITURE ON REVENUE ACCOUNT.

## No. 104.—General Statement of the

Heads of Expenditure.	1947-48.						
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.*	Government of West Bengal.†	Government of United Provinces
<b>DIRECT DEMANDS ON THE REVENUE.</b>							
Customs . . . . .	1,17,88	—	—	—	—	—	—
Central Excise Duties . . . . .	1,97,79	—	—	—	—	—	—
Corporation Tax . . . . .	—	—	—	—	—	—	—
Taxes on Income other than Corporation Tax.	1,49,03	—	—	—	1,86	1,31	—
Salt . . . . .	1,74,03	—	—	—	14	3	—
Opium . . . . .	83,31	—	—	—	—	—	—
Land Revenue . . . . .	2,93	99	28,98	1,01,48	34,44	14,78	1,58,28
Provincial Excise . . . . .	7,23	20	59,44	97,61	20,57	16,77	51,28
Stamps . . . . .	94,80	3	21,04	4,30	3,42	2,54	4,28
Forest . . . . .	47,55	5,69	86,29	97,35	20,52	21,62	67,82
Registration . . . . .	25	2	48,62	10,87	15,82	6,83	10,06
Charges on account of Motor Vehicles Act.	1,44	45	96,47	67,70	—	2,83	33,42
Other Taxes and Duties . . . . .	7	—	87,03	15,51	5,36	5,83	1,27
<b>TOTAL</b> . . . . .	<b>8,76,31</b>	<b>7,38</b>	<b>4,27,87</b>	<b>3,94,82</b>	<b>1,02,13</b>	<b>72,54</b>	<b>3,26,41</b>
<b>PRINCIPAL REVENUE HEADS.</b>							
Capital outlay on Salt Works within Revenue Account.	—1,62	—	—	—	—	—	—
<b>RAILWAY REVENUE ACCOUNT.</b>							
<i>State Railways—</i>							
Commercial Lines—Interest on Debt and Capital contributed by Companies and Indian States.	13,29,23	—	—	—	—	—	—
Strategic Lines—Interest on Debt.	—	—	—	—	—	—	—
Subsidised Companies . . . . .	63	—	—	—	—	—	—
Miscellaneous Railway Expenditure.	58,28	—	—	—	—	—	—
Transfer to Railway Reserve Fund.	52	—	—	—	—	—	—
<b>TOTAL</b> . . . . .	<b>13,88,66</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>IRRIGATION, ETC., REVENUE ACCOUNT.</b>							
Works for which Capital Accounts are kept—Interest on Capital.	21,89	—	95,71	41,84	6,79	8,03	1,30,88
Other Revenue Expenditure . . . . .	3,33	6	1,28,06	32,98	65,23	31,41	34,11
<b>TOTAL</b> . . . . .	<b>25,22</b>	<b>6</b>	<b>2,23,77</b>	<b>74,82</b>	<b>72,02</b>	<b>39,44</b>	<b>1,64,99</b>

NOTE:—Figures for 1947-48 are subject to recision.

\* Figures relate to per-partition period.

† " " " post-partition period.

DITURE.

Expenditure on Revenue Account—contd.

[Figures are in thousands of Rupees]

1947-48.							Heads of Expenditure.
Government of East Punjab.†	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
—	—	—	—	..	—	..	<b>DIRECT DEMANDS ON THE REVENUE</b>
—	—	—	—	..	—	..	Customs.
—	—	—	—	..	—	..	Central Excise Duties.
—	—	—	—	..	—	..	Corporation Tax.
—	3,10	—	48	..	70	..	Taxes on Income other than Corporation Tax.
—	—	—	—	..	—	..	Salt.
—	—	—	—	..	—	..	Opium.
22,81	15,84	39,45	23,00	..	7,07	..	Land Revenue.
5,50	22,46	14,14	7,87	..	15,78	..	Provincial Excise.
36	5,25	2,21	74	..	93	..	Stamps.
17,92	23,73	77,36	30,17	..	12,22	..	Forest.
16	11,81	2,88	1,66	..	2,50	..	Registration.
1,23	1,54	2,07	5,14	..	1,01	..	Charges on account of Motor Vehicles Act.
3,69	3,29	1,22	41	..	92	..	Other Taxes and Duties.
51,67	87,02	1,39,33	69,47	..	41,13	..	<b>TOTAL.</b>
—	—	—	—	..	—	..	<b>PRINCIPAL REVENUE HEADS.</b>
—	—	—	—	..	—	..	Capital outlay on Salt Works within Revenue Account.
—	—	—	—	..	—	..	<b>RAILWAY REVENUE ACCOUNT.</b>
—	—	—	—	..	—	..	<i>State Railways—</i>
—	—	—	—	..	—	..	Commercial Lines—Interest on Debt and Capital contributed by Companies and Indian States
—	—	—	—	..	—	..	Strategic Lines —Int rest on Debt.
—	—	—	—	..	—	..	Subsidised Companies.
—	—	—	—	..	—	..	Miscellaneous Railway Expenditure.
—	—	—	—	..	—	..	Transfer to Railway Reserve Fund.
—	—	—	—	..	—	..	<b>TOTAL.</b>
—	—	—	—	..	—	..	<b>IRRIGATION, ETC., REVENUE ACCOUNT.</b>
43,94	12,82	—	—	..	10,85	..	Works for which Capital Accounts are kept—Interest on Capital.
4,99	6,66	18,85	8,58	..	38,56	..	Other Revenue Expenditure.
48,93	19,48	18,85	8,58	..	49,41	..	<b>TOTAL.</b>

## EXPENDI

## No. 104.—General Statement of the

Heads of Expenditure.	1947-48.						
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal. *	Government of West Bengal. †	Government of United Provinces.
<b>IRRIGATION, ETC., CAPITAL ACCOUNT WITHIN THE REVENUE ACCOUNT.</b>							
Construction of Irrigation, etc., Works	1,01	—	2,60	—	—	—	32,85
<b>POSTS AND TELEGRAPHS REVENUE ACCOUNT.</b>							
Posts and Telegraphs—Interest on Debt.	55,46	—	—	—	—	—	—
<b>POSTS AND TELEGRAPHS CAPITAL ACCOUNT WITHIN THE REVENUE ACCOUNT.</b>							
Capital Outlay on Posts and Telegraphs.	—	—	—	—	—	—	—
<b>DEBT SERVICES.</b>							
<i>Interest on Debt and other obligations—</i>							
Interest on Ordinary Debt—							
(i) Rupee Debt . . . . .	38,85,23	—	—65,86	82,24	9,19	10,39	—14,29
(ii) Sterling Debt . . . . .							
Interest on Unfunded Debt . . . . .							
Interest on other Obligations . . . . .							
<i>Deduct—Transfers . . . . .</i>	—	—	—	—	—	—	—
Remainder chargeable to Debt and other Obligations.	38,85,23	—	—65,86	82,24	9,19	10,39	67,11—
Appropriation for Reduction or Avoidance of Debt.	5,00,00	—	1,42,78	2,73,20	—	—	97,48
<b>TOTAL . . . . .</b>	<b>43,85,23</b>	<b>—</b>	<b>76,92</b>	<b>3,55,44</b>	<b>9,19</b>	<b>83,19</b>	<b>10,39</b>
<b>CIVIL ADMINISTRATION.</b>							
General Administration . . . . .	5,75,54	3,04	5,60,40	2,30,88	1,55,66	89,05	2,71,31
Audit . . . . .	1,94,51	—	—	—	—	—	—
Administration of Justice . . . . .	15,30	53	1,45,64	1,05,57	66,07	44,14	1,01,04
Jails and Convict Settlements . . . . .	7,17	20	79,63	61,18	47,43	31,92	94,32
Police . . . . .	2,27,92	1,92	4,64,81	5,72,28	2,43,44	2,03,11	6,41,04

\* Figures relate to pre-partition period

† " " " post-partition period



TURE.

Expenditure on Revenue Account.—*contd.*

[Figures are in thousands of Rupees]

1947-48.							Heads of Expenditure.
Government of East Punjab.†	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
—	9,26	—	—	..	1,47	..	IRRIGATION, ETC., CAPITAL ACCOUNT WITHIN THE REVENUE ACCOUNT. Construction of Irrigation, etc., Works.
—	—	—	—	..	—	..	POSTS AND TELEGRAPHS REVENUE ACCOUNT. Posts and Telegraphs—Interest on Debt.
—	—	—	—	..	—	..	POSTS AND TELEGRAPHS CAPITAL ACCOUNT WITHIN THE REVENUE ACCOUNT. Capital Outlay on Posts and Telegraphs.
—55,16	6,04	20,40	5,40	..	12,08	..	DEBT SERVICES. <i>Interest on Debt and other Obligations—</i> Interest on Ordinary Debt— (i) Rupee Debt. (ii) Sterling Debt. Interest on Unfunded Debt. Interest on other Obligations.
—	—	—	—	..	—	..	<i>Deduct—Transfers.</i>
—55,16	6,64	20,40	5,40	..	2,08	..	Remainder chargeable to Debt and other Obligations.
—	—	13,01	4,48	..	16,71	..	Appropriation for Reduction or Avoidance of Debt.
—55,16	6,04	33,41	9,88	..	18,79	..	TOTAL.
74,40	1,44,24	1,42,51	56,97	..	57,49	..	CIVIL ADMINISTRATION, General Administration.
—	—	—	—	..	—	..	Audit.
19,46	65,18	35,32	12,79	..	9,76	..	Administration of Justice.
17,94	68,83	18,62	11,04	..	9,19	..	Jails and Convict Settlements.
1,36,08	2,61,49	1,78,94	68,89	..	65,34	..	Police.

## EXPENDI

## No. 104.—General Statement of the

Heads of Expenditure.	1947-48.						
	Central Govern- ment.	Govern- ment of Coorg.	Govern- ment of Madras.	Govern- ment of Bombay.	Govern- ment of Bengal. *	Govern- ment of West Bengal. †	Govern- ment of United Provinces.
<b>CIVIL ADMINISTRATION—<i>contd.</i></b>							
Ports and Pilotage . . . . .	56,04	—	—	5	5,36	97	—
Lighthouses and Lightships . . . . .	10,76	—	—	—	—	—	—
Ecclesiastical . . . . .	11,06	—	—	—	—	—	—
Payments to Crown Representative	1,43,32	—	—	—	—	—	—
Tribal Areas . . . . .	2,91,96	—	—	10,85	—	—	—
External Affairs . . . . .	97,93	—	—	—	—	—	—
Scientific Departments . . . . .	2,31,23	—	1,37	2,66	1	20	63
Education . . . . .	1,17,19	2,50	7,03,70	6,21,62	96,23	91,04	4,09,35
Medical . . . . .	54,82	1,95	2,38,50	1,37,79	1,44,75	61,40	1,18,27
Public Health . . . . .	60,73	1,30	1,90,55	1,10,80	37,75	16,19	96,24
Agriculture . . . . .	2,50,99	2,39	1,16,93	2,50,94	1,04,44	58,45	1,46,45
Rural Development . . . . .	—	—	—	—	—	—	25,61
Veterinary . . . . .	24,45	96	31,81	12,87	6,51	5,53	44,18
Co-operation . . . . .	31,17	46	42,69	50,61	11,69	6,03	21,02
Industries . . . . .	3,00,86	3	1,12,71	27,83	35,53	60,75	76,55
Aviation . . . . .	1,45,59	—	—	—	—	—	2,58
Broadcasting . . . . .	87,20	—	—	—	—	—	—
Department of Industries and Supplies	1,79,07	—	—	—	—	—	—
Miscellaneous Departments . . . . .	1,92,12	7	1,19,82	1,19,10	8,71	8,69	44,40
<b>TOTAL . . . . .</b>	<b>33,06,93</b>	<b>15,35</b>	<b>28,08,56</b>	<b>23,15,03</b>	<b>9,63,58</b>	<b>6,77,56</b>	<b>20,92,99</b>
<b>CAPITAL ACCOUNT WITHIN THE REVENUE ACCOUNT.</b>							
Capital Outlay on Industrial Development.	—	—	2	1,04	—	—	—
<b>CURRENCY AND MINT.</b>							
Currency . . . . .	63,10	—	—	—	—	—	—
Mint . . . . .	84,30	—	—	—	—	—	—
<b>TOTAL . . . . .</b>	<b>1,47,40</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>

\* Figures relate to pre-partition period.

† " " " post-partition period.

TURE

Expenditure on Revenue Account—*contd.*

[Figures are in thousands of Rupees.]

1947-48.							Heads of Expenditure.
Government of East Punjab.†	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
—	—	—	1	..	—	..	CIVIL ADMINISTRATION— <i>contd.</i>
—	—	—	—	..	—	..	Ports and Pilotage.
—	—	—	—	..	—	..	Lighthouses and Lightships.
—	—	—	—	..	—	..	Ecclesiastical.
—	—	—	—	..	—	..	Payments to Crown Representative.
—	—	—	—	..	—	..	Tribal Areas.
—	—	—	—	..	—	..	External Affairs.
—	44	69	17	..	22	..	Scientific Departments.
88,55	1,24,18	1,83,92	77,19	..	78,23	..	Education.
18,23	64,96	36,46	24,36	..	26,68	..	Medical.
11,70	74,45	14,38	22,94	..	15,28	..	Public Health.
26,65	52,10	33,77	12,72	..	31,46	..	Agriculture.
—	—	—	—	..	—	..	Rural Development.
11,55	9,94	12,78	2,88	..	7,71	..	Veterinary.
6,57	20,97	8,77	3,79	..	5,14	..	Co-operation.
7,59	30,60	7,29	4,30	..	16,67	..	Industries.
—	4,02	—	—	..	79	..	Aviation.
—	—	—	—	..	—	..	Broadcasting.
—	—	—	—	..	—	..	Department of Industries and Supplies.
1,76	24,15	3,08	1,93	..	7,35	..	Miscellaneous Departments.
4,20,48	9,45,55	6,76,54	2,99,98	..	3,31,31	..	TOTAL.
—	—	—	—	..	6,20	..	CAPITAL ACCOUNT WITHIN THE REVENUE ACCOUNT. Capital Outlay on Industrial Development.
—	—	—	—	..	—	..	CURRENCY AND MINT.
—	—	—	—	..	—	..	Currency.
—	—	—	—	..	—	..	Mint.
—	—	—	—	..	—	..	TOTAL:

## No. 104.—General Statement of the

Heads of Expenditure	1947-48.						
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal. *	Government of West Bengal. †	Government of United Provinces.
<b>CIVIL WORKS AND MISCELLANEOUS PUBLIC IMPROVEMENTS.</b>							
Civil Works . . . . .	17,96,32	2,70	4,66,69	2,35,33	1,71,41	74,96	2,00,07
Bombay Development Schemes .	—	—	—	12,49	—	—	—
<b>TOTAL .</b>	<b>17,96,32</b>	<b>2,70</b>	<b>4,66,69</b>	<b>2,47,82</b>	<b>1,71,41</b>	<b>74,96</b>	<b>2,00,07</b>
<b>CAPITAL ACCOUNT OF CIVIL WORKS, ETC., WITHIN THE REVENUE ACCOUNT.</b>							
Capital Outlay on Civil Works met out of Extraordinary Receipts.	—	—	—	—	—	—	3,24,12
<b>ELECTRICITY SCHEMES.</b>							
Interest on Capital Outlay on Electricity Schemes.	—	—	49,92	—	—	—	3,64
Other Revenue Expenditure connected with Electricity Schemes	—	—	2,92	2,23	—	—	—
<b>TOTAL .</b>	<b>—</b>	<b>—</b>	<b>52,84</b>	<b>2,23</b>	<b>—</b>	<b>—</b>	<b>3,64</b>
<b>CAPITAL ACCOUNT OF ELECTRICITY SCHEMES WITHIN THE REVENUE ACCOUNT.</b>							
Capital Outlay on Electricity Schemes.	—	—	—	2	—	—	—
<b>MISCELLANEOUS.</b>							
Famine Relief . . . . .	82	—	3,80	11,18	1,45,83	22,22	3,41
Transfers to Famine Relief Fund .	3,11	—	—	—	—	—	—
Superannuation Allowances and Pensions . . . . .	2,11,86	1,47	1,57,53	1,59,02	59,11	31,06	1,37,29
Stationery and Printing .	1,08,63	17	49,42	42,20	11,38	17,49	40,44
Miscellaneous . . . . .	35,04,16	1,24	1,19,31	1,02,04	2,13,09	84,65	1,62,14
<b>TOTAL .</b>	<b>33,28,58</b>	<b>2,88</b>	<b>3,30,06</b>	<b>3,14,44</b>	<b>4,29,41</b>	<b>1,55,42</b>	<b>3,43,28</b>

\* Figures relate to pre-partition period.  
† Figures relate to post-partition period.

TURE

Expenditure on Revenue Account—*contd.*

[Figures are in thousands of Rupees]

1947-48.							Heads of Expenditure
Government of East Punjab.†	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
57,77	1,15,77	1,40,66	72,15	..	91,11	..	CIVIL WORKS AND MISCELLANEOUS PUBLIC IMPROVEMENTS.
—	—	—	—	..	—	..	Civil Works.
—	—	—	—	..	—	..	Bombay Development Schemes.
57,77	1,15,77	1,40,66	72,15	..	91,11	..	TOTAL.
4,67	—	—	—	..	—	..	CAPITAL ACCOUNT OF CIVIL WORKS, ETC., WITHIN THE REVENUE ACCOUNT
—	—	—	—	..	—	..	Capital Outlay on Civil Works met out of Extraordinary Receipts.
15,93	43	—	—	..	—	..	ELECTRICITY SCHEMES.
26	—	5,32	—	..	66	..	Interest on Capital Outlay on Electricity Schemes.
—	—	—	—	..	—	..	Other Revenue Expenditure connected with Electricity Schemes.
16,19	43	5,32	—	..	66	..	TOTAL.
—	2,93	—	—	..	5,09	..	CAPITAL ACCOUNT OF ELECTRICITY SCHEMES WITHIN THE REVENUE ACCOUNT.
—	—	—	—	..	—	..	Capital Outlay on Electricity Schemes.
8	6,19	31	1,41	..	74	..	MISCELLANEOUS.
—	—	—	—	..	—	..	Famine Relief.
2,26	52,86	62,49	27,29	..	13,08	..	Transfers to Famine Relief Fund.
2,38	10,37	9,43	6,89	..	4,32	..	Superannuation Allowances and Pensions.
3,63,93	1,76,69	48,05	62,77	..	11,77	..	Stationery and Printing.
—	—	—	—	..	—	..	Miscellaneous.
3,68,65	2,46,11	1,20,28	98,36	..	29,85	..	TOTAL.

## No. 104.—General Statement of the

Heads of Expenditure.	1947-48.						
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal. *	Government of West Bengal. †	Government of United Provinces.
<b>MISCELLANEOUS CAPITAL ACCOUNT WITHIN THE REVENUE ACCOUNT.</b>							
Commutation of Pensions financed from ordinary Revenues.	41,79	1	1,83	..	5,68	3,95	—
<b>DEFENCE SERVICES.</b>							
Defence Services—Effective . . .	65,20,95	—	—	—	—	—	—
Defence Services—Non-effective . .	5,58,72	—	—	—	—	—	—
Transfer to or from Defence Reserve Fund.	—	—	—	—	—	—	—
<b>TOTAL . . .</b>	<b>70,79,67</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>CONTRIBUTIONS AND MISCELLANEOUS ADJUSTMENTS BETWEEN CENTRAL AND PROVINCIAL GOVERNMENTS.</b>							
Grants-in-aid to Provincial Governments.	2,60,00	—	—	—	—	—	—
Miscellaneous adjustments between Central and Provincial Governments.	87	—	—	—	—	—	—
<b>TOTAL . . .</b>	<b>2,60,87</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>EXTRAORDINARY ITEMS.</b>							
Extraordinary Charges . . . . .	4,62	—	1,68,49	1,63	3,52,28	1,77,75	1,97,88
Expenditure connected with Post-war Planning and Development.	2,30,22	—	—	—	—	—	88
Post-war Reconstruction and Development Schemes.	8,54	—	—	—	—	1,51,56	—
Transfer to Revenue Reserve Fund	—	—	4,90,00	4,16,24	—	—	1,03,98
Civil Defence . . . . .	10,52	1	20,29	3,37	—	—	—
<b>TOTAL . . .</b>	<b>2,53,90</b>	<b>1</b>	<b>6,78,78</b>	<b>4,21,24</b>	<b>3,52,28</b>	<b>3,29,31</b>	<b>3,02,74</b>
<b>TOTAL EXPENDITURE ON REVENUE ACCOUNT.</b>	<b>2,34,45,73</b>	<b>28,39</b>	<b>50,69,94</b>	<b>41,26,88</b>	<b>21,05,70</b>	<b>13,63,57</b>	<b>38,74,28</b>

\* Figures relate to pre-partition period.

† Figures relate to post-partition period.

TURE.

Expenditure on Revenue Account—*contd.*

[Figures are in thousands of Rupees.]

1947-48.							Heads of Expenditure.
Government of East Punjab.†	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
MISCELLANEOUS CAPITAL ACCOUNT WITHIN THE REVENUE ACCOUNT.							
—	3,59	—	—	..	22	..	Commutation of Pensions financed from ordinary Revenues.
DEFENCE SERVICES.							
—	—	—	—	..	—	..	Defence Services—Effective.
—	—	—	—	..	—	..	Defence Services—Non-effective.
—	—	—	—	..	—	..	Transfer to or from Defence Reserve Fund.
—	—	—	—	..	—	..	TOTAL.
CONTRIBUTIONS AND MISCELLANEOUS ADJUSTMENTS BETWEEN CENTRAL AND PROVINCIAL GOVERNMENT.							
—	—	—	—	..	..	..	Grants-in-aid to Provincial Governments.
—	—	—	—	..	—	..	Miscellaneous Adjustment between Central and Provincial Governments.
—	—	—	—	..	—	..	TOTAL.
EXTRAORDINARY ITEMS.							
—10	16,04	2	8	..	4,57	..	Extraordinary Charges.
—	—	1,00	—	..	4,45	..	Expenditure connected with Post-war Planning and Development.
21,74	—	—	1,25,88	..	—	..	Post-war Reconstruction and Development Schemes.
—	2,00,00	..	—	..	—	..	Transfer to Revenue Reserve Fund.
—	22,88	—	40	..	19	..	Civil Defence.
21,64	2,38,92	1,02	1,26,36	..	9,21	..	TOTAL.
9,34,84	16,75,10	11,35,41	76,84,78	..	5,84,45	..	TOTAL EXPENDITURE ON REVENUE ACCOUNT.

## No. 104.—General Statement of the

Heads of Expenditure.	1948-49.					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of West Bengal.	Government of United Provinces.
<b>DIRECT DEMANDS ON THE REVENUE.</b>						
Customs . . . . .	1,56,46	—	—	—	—	—
Central Excise Duties . . . . .	2,64,20	—	—	—	—	—
Corporation Tax . . . . .	—	—	—	—	—	—
Taxes on Income other than Corporation Tax.	1,81,57	—	—	—	2,77	64
Salt . . . . .	—	—	—	—	—	—
Opium . . . . .	57,81	—	—	—	—	—
Land Revenue . . . . .	3,31	1,44	37,44	1,18,39	28,58	1,73,08
Provincial Excise . . . . .	6,35	15	69,04	95,96	34,81	73,11
Stamps . . . . .	1,30,63	4	21,16	4,67	6,26	4,35
Forest . . . . .	68,19	7,30	79,10	97,27	40,64	79,24
Registration . . . . .	32	3	51,86	11,54	13,77	11,29
Charges on account of Motor Vehicles Act.	6,96	57	1,01,67	84,28	4,50	34,02
Other Taxes and Duties . . . . .	17	—	1,19,47	18,07	11,50	22,31
<b>TOTAL . . . . .</b>	<b>8,75,97</b>	<b>9,53</b>	<b>4,79,74</b>	<b>4,30,18</b>	<b>1,42,83</b>	<b>3,98,04</b>
<b>PRINCIPAL REVENUE HEADS.</b>						
Capital outlay on Salt Works within the Revenue Account.	..	—	—	—	—	—
<b>RAILWAY REVENUE ACCOUNT.</b>						
<i>State Railways—</i>						
Commercial Lines—Interest on Debt and Capital contributed by Companies and Indian States.	22,35,51	—	—	—	—	—
Strategic Lines—Interest on Debt.	—22	—	—	—	—	—
Subsidised Companies . . . . .	1,85	—	—	—	—	—
Transfer to Railway Betterment Fund.	83,62	—	—	—	—	—
Transfer to Depreciation Reserve Fund.	11,80,55	—	—	—	—	—
Miscellaneous Railway Expenditure.	1,02,91	—	—	—	—	—
<b>TOTAL . . . . .</b>	<b>36,04,22</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>IRRIGATION, ETC., REVENUE ACCOUNT.</b>						
Works for which Capital Accounts are kept—Interest on Capital.	91	—	1,04,15	42,64	13,76	1,38,79
Other Revenue Expenditure . . . . .	4,16	10	1,43,57	83,78	59,03	40,46
<b>TOTAL . . . . .</b>	<b>5,07</b>	<b>10</b>	<b>2,47,72</b>	<b>1,26,42</b>	<b>72,79</b>	<b>1,79,25</b>

Note:—Figures for 1948-49 are subject to revision,



DITURE.

Expenditure on Revenue Account—*contd.*

[Figures are in thousands of Rupees.]

1948-49.					Heads of Expenditure.
Government of East Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of Orissa.	
					<b>DIRECT DEMANDS ON THE REVENUE.</b>
—	—	—	—	—	Customs.
—	—	—	—	—	Central Excise Duties.
—	4,09	—	50	—	Corporation Tax.
—	—	—	—	—	Taxes on Income other than Corporation Tax.
—	—	—	—	1,17	Salt.
43,77	32,75	46,62	23,94	11,28	Opium.
11,75	23,66	11,49	6,88	16,30	Land Revenue.
93	6,52	2,33	1,01	1,03	Provincial Excise.
46,12	31,04	73,05	34,07	13,19	Stamps.
16	12,95	2,96	1,19	3,14	Forest.
3,08	3,17	2,39	3,44	84	Registration.
7,93	4,26	2,30	92	145	Charges on account of Motor Vehicles Act.
					Other Taxes and Duties.
1,13,74	1,18,44	1,41,14	71,95	48,40	<b>TOTAL.</b>
					<b>PRINCIPAL REVENUE HEADS.</b>
—	—	—	—	—	Capital outlay on Salt Works within the Revenue Account.
					<b>RAILWAY REVENUE ACCOUNT.</b>
					<i>State Railways—</i>
—	—	—	—	—	Commercial Lines—Interest on Debt and Capital contributed by Companies and Indian States.
—	—	—	—	—	Strategic Lines—Interest on Debt.
—	—	—	—	—	Subsidised Companies.
—	—	—	—	—	Transfer to Railway Betterment Fund.
—	—	—	—	—	Transfer to Depreciation Reserve Fund.
—	—	—	—	—	Miscellaneous Railway Expenditure.
					<b>TOTAL.</b>
					<b>IRRIGATION, ETC., REVENUE ACCOUNT.</b>
53,28	13,41	—	—	10,86	Works for which Capital Accounts are kept—Interest on Capital.
15,20	78,96	17,85	9,77	52,24	Other Revenue Expenditure.
68,48	92,37	17,85	9,77	63,10	<b>TOTAL.</b>

## No. 104.—General Statement of the

Heads of Expenditure.	1948-49.					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of West Bengal.	Government of United Provinces.
<b>IRRIGATION, ETC., CAPITAL ACCOUNT WITHIN THE REVENUE ACCOUNT.</b>						
Construction of Irrigation, etc., Works.	58	—	4,07	—	—	51,64
<b>POSTS AND TELEGRAPHS REVENUE ACCOUNT.</b>						
Posts and Telegraphs—Interest on Debt.	93,94	—	—	—	—	—
<b>POSTS AND TELEGRAPHS CAPITAL ACCOUNT WITHIN THE REVENUE ACCOUNT.</b>						
Capital Outlay on Posts and Telegraphs.	—	—	—	—	—	—
<b>DEBT SERVICES.</b>						
<i>Interest on Debt and other Obligations—</i>						
<i>Interest on Ordinary Debt—</i>						
(i) Rupee Debt . . . . .	37,76,63	—	—73,54	78,57	20,11	—22,13
(ii) Sterling Debt . . . . .						
Interest on Unfunded Debt . . . . .						
Interest on other Obligations . . . . .						
<i>Deduct— Transfers . . . . .</i>						
Remainder chargeable to Debt and other Obligations.	37,76,63	—	—73,54	78,57	20,11	—22,13
Appropriation for Reduction or Avoidance of Debt.	5,00,00	—	69,68	2,73,66	—	1,08,38
<b>TOTAL</b>	<b>42,76,63</b>	<b>—</b>	<b>—3,86</b>	<b>3,52,23</b>	<b>20,11</b>	<b>86,25</b>
<b>CIVIL ADMINISTRATION.</b>						
General Administration . . . . .	7,36,13	2,48	5,82,05	2,91,54	1,82,80	3,42,51
Audit . . . . .	2,25,72	—	—	—	—	—
Administration of Justice . . . . .	24,46	78	1,50,03	1,40,69	86,97	1,14,77
Jails and Convict Settlements . . . . .	10,76	26	1,10,22	72,29	65,12	1,22,36
Police . . . . .	1,68,89	2,64	6,52,00	7,04,00	4,17,92	7,58,34

TURE.

Expenditure on Revenue Account—*contd.*

[Figures are in thousands of Rupees.]

1948-49.					Heads of Expenditure.
Government of East Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of Orissa.	
—	30,03	—	—	1,13	IRRIGATION, ETC., CAPITAL ACCOUNT WITHIN THE REVENUE ACCOUNT. Construction of Irrigation, etc., Works.
—	—	—	—	—	POSTS AND TELEGRAPHS REVENUE ACCOUNT. Posts and Telegraphs—Interest on Debt.
—	—	—	—	—	POSTS AND TELEGRAPHS CAPITAL ACCOUNT WITHIN THE REVENUE ACCOUNT. Capital Outlay on Posts and Telegraphs.
—64,21	4,91	—12,54	5,77	3,12	DEBT SERVICES. <i>Interest on Debt and other Obligations—</i> Interest on Ordinary Debt— (i) Rupee Debt. (ii) Sterling Debt. Interest on Unfunded Debt. Interest on other Obligations. <i>Deduct—Transfers</i>
—64,21	4,91	—12,54	5,77	3,12	Remainder chargeable to Debt and other Obligations.
—	—	13,04	4,23	11,93	Appropriation for Reduction or Avoidance of Debt.
—64,21	4,91	50	10,00	15,05	TOTAL.
1,37,69	1,74,31	1,38,42	63,43	75,86	CIVIL ADMINISTRATION. General Administration. Audit. Administration of Justice. Jails and Convict Settlements. Police.
39,96	76,87	35,69	11,49	16,01	
42,05	81,97	26,07	14,45	10,55	
2,75,85	3,34,26	2,08,40	96,67	73,66	

## No. 104.—General Statement of the

Heads of Expenditure.	1948-49.					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of West Bengal.	Government of United Provinces.
<i>CIVIL ADMINISTRATION—contd.</i>						
Ports and Pilotage . . . . .	56,23	—	1	16	3,01	—
Lighthouses and Lightships . . . . .	10,10	—	—	—	—	—
Ecclesiastical . . . . .	5,26	—	—	—	—	—
Payments to Crown Representative . . . . .	—	—	—	—	—	—
Tribal Areas . . . . .	16	—	—	18,23	—	—
External Affairs . . . . .	3,83,91	—	—	—	—	—
Scientific Departments . . . . .	2,88,56	—	1,52	5,20	49	1,53
Education . . . . .	1,45,82	4,12	8,85,94	8,02,20	1,95,97	5,49,33
Medical . . . . .	84,49	2,76	2,76,54	1,71,43	1,31,23	1,66,72
Public Health . . . . .	52,85	2,42	90,53	1,50,41	39,87	94,74
Agriculture . . . . .	1,87,59	4,78	1,26,74	2,28,24	1,21,37	3,96,11
Rural Development . . . . .	—	—	—	—	—	20,72
Veterinary . . . . .	36,77	1,43	40,58	17,02	12,80	84,24
Co-operation . . . . .	1,56	80	53,41	65,13	11,67	45,87
Industries . . . . .	1,57,87	4	1,20,30	43,67	62,87	77,75
Aviation . . . . .	6,22,41	—	—	—	—	5,26
Broadcasting . . . . .	1,30,69	—	—	—	—	—
Department of Industries and Supplies . . . . .	—	—	—	—	—	—
Miscellaneous Departments . . . . .	1,92,62	7	1,15,55	5,40,65	18,59	1,75,61
<b>TOTAL . . . . .</b>	<b>35,22,85</b>	<b>22,58</b>	<b>32,05,42</b>	<b>32,50,89</b>	<b>13,50,66</b>	<b>29,55,86</b>
<i>CAPITAL ACCOUNT WITHIN THE REVENUE ACCOUNT.</i>						
Capital Outlay on Industrial Development . . . . .	—	—	6	—	—	—
<i>CURRENCY AND MINT.</i>						
Currency . . . . .	92,16	—	—	—	—	—
Mint . . . . .	1,20,34	—	—	—	—	—
<b>TOTAL . . . . .</b>	<b>2,12,50</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>

TURE

Expenditure on Revenue Account—*contd.*

[Figures are in thousands of Rupees.]

1948-49					Heads of Expenditure.
Government of East Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of Orissa.	
—	—	—	—	—	CIVIL ADMINISTRATION— <i>contd.</i>
—	—	—	—	2	Ports and Pilotage.
—	—	—	—	—	Lighthouses and Lightships.
—	—	—	—	—	Ecclesiastical.
—	—	—	—	—	Payments to Crown Representative.
—	—	—	—	—	Tribal Areas.
—	—	—	—	—	External Affairs.
3	56	1,29	12	19	Scientific Departments.
1,63,98	1,34,07	2,06,00	98,80	91,28	Education.
45,96	80,79	40,84	26,15	30,95	Medical.
30,07	66,53	23,90	21,37	37,16	Public Health.
71,88	98,10	57,91	11,43	42,39	Agriculture.
—	—	—	—	—	Rural Development.
21,24	13,11	18,97	2,69	9,84	Veterinary.
17,12	22,43	12,93	3,03	10,38	Co-operation.
16,54	26,42	6,72	3,43	22,46	Industries.
—	2,23	82	—	46	Aviation.
—	—	—	—	—	Broadcasting.
—	—	—	—	—	Department of Industries and Supplies.
3,90	18,72	3,09	2,50	7,87	Miscellaneous Departments.
8,66,27	11,30,37	7,81,05	3,55,56	4,29,08	TOTAL.
—	—	2	—	10,22	CAPITAL ACCOUNT WITHIN THE REVENUE ACCOUNT.
—	—	—	—	—	Capital Outlay on Industrial Development.
—	—	—	—	—	CURRENCY AND MINT.
—	—	—	—	—	Currency.
—	—	—	—	—	Mint.
—	—	—	—	—	TOTAL.

## No. 104.—General Statement of the

Heads of Expenditure.	1948-49.					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of West Bengal.	Government of United Provinces
<b>CIVIL WORKS AND MISCELLANEOUS PUBLIC IMPROVEMENTS.</b>						
Civil Works . . . . .	6,53,28	7,46	5,88,84	2,91,75	1,57,79	2,20,23
Bombay Development Scheme .	—	—	—	15,41	—	—
TOTAL .	6,53,28	7,46	5,88,84	3,07,16	1,57,79	2,20,23
<b>CAPITAL ACCOUNT OF CIVIL WORKS, ETC., WITHIN THE REVENUE ACCOUNT.</b>						
Capital Outlay on Civil Works met out of Extraordinary Receipts.	—	—	—	—	—	1,96,79
<b>ELECTRICITY SCHEMES.</b>						
Interest on Capital Outlay on Electricity Schemes.	—	—	66,92	—	—	7,79
Other Revenue Expenditure connected with Electricity Schemes.	—	—	11	153	—	—
TOTAL .	—	—	67,03	1,53	—	7,79
<b>CAPITAL ACCOUNT OF ELECTRICITY SCHEMES WITHIN THE REVENUE ACCOUNT.</b>						
Capital Outlay on Electricity Schemes.	—	—	—	5	—	—
<b>MISCELLANEOUS.</b>						
Famine Relief . . . . .	7	—	4,75	26,94	45,56	7,80
Transfers to Famine Relief Fund .	—	—	—	—	—	—
Superannuation Allowances and Pensions.	2,30,85	1,58	1,56,36	1,58,42	81,55	1,46,22
Stationery and Printing . . . .	2,62,56	19	71,98	83,66	36,65	60,35
Territorial Pensions . . . . .	21,11	—	—	—	—	—
Miscellaneous . . . . .	52,06,18	2,26	2,23,55	2,48,68	1,95,30	3,11,23
TOTAL .	57,20,77	4,03	4,56,64	5,17,70	3,59,06	5,25,60

TURE.

Expenditure on Revenue Account—contd.

[Figures are in thousands of Rupees.]

1948-49.					Heads of Expenditure.
Government of East Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of Orissa.	
1,17,54	1,70,10	1,83,73	1,80,08	1,35,95	CIVIL WORKS AND MISCELLANEOUS PUBLIC IMPROVEMENTS.
—	—	—	—	—	Civil Works.
—	—	—	—	—	Bombay Development Scheme.
1,17,54	1,70,10	1,83,73	1,80,08	1,35,95	TOTAL.
42,48	—	—	—	—	CAPITAL ACCOUNT OF CIVIL WORKS ETC., WITHIN THE REVENUE ACCOUNT.
—	—	—	—	—	Capital Outlay on Civil Works met out of Extraordinary Receipts.
35,00	50	10,24	—	—	ELECTRICITY SCHEMES.
2	—	14,07	—	183	Interest on Capital Outlay on Electricity Schemes.
—	—	—	—	—	Other Revenue Expenditure connected with Electricity Schemes.
35,02	50	24,31	—	183	TOTAL.
—	151	—	—	11,86	CAPITAL ACCOUNTS OF ELECTRICITY SCHEMES WITHIN THE REVENUE ACCOUNT.
—	—	—	—	—	Capital Outlay on Electricity Schemes.
13	36,45	3	7,07	2	MISCELLANEOUS.
—	—	—	—	—	Famine Relief.
—	—	—	—	—	Transfers to Famine Relief Fund.
32,81	57,28	66,31	28,24	14,61	Superannuation Allowances and Pensions.
16,53	16,09	12,07	6,88	6,30	Stationery and Printing.
—	—	—	—	10	Territorial Pensions.
3,72,21	1,67,50	1,14,41	71,29	9,91	Miscellaneous.
4,21,68	2,77,32	1,92,82	1,13,48	30,94	TOTAL.

## No. 104.—General Statement of the

Heads of Expenditure.	1948-49.					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of West Bengal.	Government of United Provinces.
<b>MISCELLANEOUS CAPITAL ACCOUNT WITHIN THE REVENUE ACCOUNT.</b>						
Commutation of Pensions financed from ordinary Revenues.	—	15	436	—	10,50	—
<b>DEFENCE SERVICES.</b>						
Defence Services—Effective . . .	1,45,19,31	—	—	—	—	—
Defence Services—Non-effective . .	12,26,30	—	—	—	—	—
Transfer to or from Defence Reserve Fund.	—	—	—	—	—	—
<b>TOTAL . . .</b>	<b>1,57,45,61</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>CONTRIBUTIONS AND MISCELLANEOUS ADJUSTMENTS BETWEEN CENTRAL AND PROVINCIAL GOVERNMENTS.</b>						
Grants-in-aid to Provincial Governments.	2,95,00	—	—	—	—	—
Miscellaneous adjustments between Central and Provincial Governments.	91	—	—	—	—	—
<b>TOTAL . . .</b>	<b>2,95,91</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>EXTRAORDINARY ITEMS.</b>						
Extraordinary Charges . . . . .	—	—	2,82,23	1,73	3,59,08	1,00,61
Expenditure connected with Post war Planning and Development.	2,59,93	—	—	—	—	7,39
Post war Reconstruction and Development Schemes.	—	—	—	—	3,43,70	—
Transfer to Revenue Reserve Fund	—	—	—	—	—	1,89,00
Civil Defence . . . . .	2,19	—	1,17	6,97	—	—
Pre-partition Payments . . . . .	17,00,30	—	—	—	—	—
<b>TOTAL . . .</b>	<b>19,62,42</b>	<b>—</b>	<b>2,83,40</b>	<b>8,70</b>	<b>7,02,78</b>	<b>2,97,00</b>
<b>TOTAL EXPENDITURE ON REVENUE ACCOUNT.</b>	<b>3,69,69,75</b>	<b>43,85</b>	<b>53,33,42</b>	<b>49,94,83</b>	<b>28,16,54</b>	<b>49,18,45</b>



TURE.

Expenditure on Revenue Account—concl'd.

[Figures are in thousands of Rupees.]

1948-49.					Heads of Expenditure.
Government of East Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of Orissa.	
—	5,30	—	—	39	MISCELLANEOUS CAPITAL ACCOUNT WITHIN THE REVENUE ACCOUNT. Commutation of Pensions financed from ordinary Revenues.
—	—	—	—	—	DEFENCE SERVICES. Defence Services—Effective. Defence services—Non-effective. Transfer to or from Defence Reserve Fund.
—	—	—	—	—	TOTAL.
—	—	—	—	—	CONTRIBUTIONS AND MISCELLANEOUS ADJUSTMENTS BETWEEN CENTRAL AND PROVINCIAL GOVERNMENTS. Grants-in-aid to Provincial Governments. Miscellaneous Adjustment between Central and Provincial Governments.
—	—	—	—	—	TOTAL.
—	10,31	—	82	2,89	EXTRAORDINARY ITEMS. Extraordinary Charges.
—	—	—	—	6,94	Expenditure connected with Post-war Planning and Development.
72,58	—	—	2,10,08	—	Post-war Reconstruction & Development Schemes.
—	3,22,73	1,68,00	—	—	Transfer to Revenue Reserve Fund.
—	11,74	—	1	9	Civil Defence.
—	—	—	—	—	Prepartition Payments.
72,58	3,44,78	1,68,00	2,10,91	9,92	TOTAL.
16,73,58	21,75,63	15,09,42	9,51,76	7,57,87	TOTAL EXPENDITURE ON REVENUE ACCOUNT.

**CUSTOMS**  
**No. 105.—Customs Revenue**

Articles.	1941-42	1942-43	1943-44	1944-45
	Rs.	Rs.	Rs.	Rs.
<b>SEA CUSTOMS—IMPORTS.</b>				
<b>I.—REVENUE DUTIES.</b>				
Ale, beer, porter, cider and other fermented liquors.	25,88,594	8,29,442	3,89,871	7,18,310
Spirits and liquors . . . . .	1,56,73,571	1,55,50,277	1,68,45,165	2,97,75,224
Wines . . . . .	8,62,188	11,26,506	8,41,010	7,22,242
Spices . . . . .	22,00,270	31,07,435	10,97,606	38,47,208
Tea . . . . .	1,04,655	2,24,773	43,868	15,844
Tobacco . . . . .	1,98,80,867	2,36,89,599	3,30,65,880	4,59,00,975
Kerosene oil . . . . .	3,78,74,299	2,35,24,996	2,71,02,146	3,22,11,657
Motor spirit . . . . .	5,46,18,562	10,07,57,742	23,10,37,224	57,34,23,427
Oils, batching, fuel and lubricating	54,36,756	88,31,182	97,20,020	95,45,729
Cotton—Raw . . . . .	2,01,47,464	2,36,42,943	2,15,05,109	2,98,34,735
Boots and Shoes . . . . .	87,614	67,633	14,143	2,388
Motor cars, cycles, scooters, omnibuses, chassis, vans, lorries, and parts thereof.	76,08,925	29,39,257	13,59,934	95,86,976
Electric lighting bulbs . . . . .	13,68,945	11,47,950	9,32,851	19,19,342
Wireless reception instruments and apparatus.	22,17,670	32,22,441	11,78,450	3,48,868
Dyes derived from coal-tar and coal-tar derivatives.	43,17,186	32,28,554	60,26,478	74,81,911
Machinery . . . . .	1,65,91,427	1,34,98,449	1,40,12,730	2,32,04,091
Iron and steel . . . . .	63,23,306	40,76,870	38,03,811	75,67,528
Gold bullion, coins, plates, sheets and other manufactures.	—	—	—	—
Silver bullion, coins, sheets, plates and other manufactures.	2,14,11,136	38,87,537	1,56,312	45,00,871
Tin, block . . . . .	12,26,499	12,284	44	1,312
Metals other than iron and steel, silver and block tin.	61,58,314	47,46,826	22,74,243	29,20,628
Railway plant and rolling stock . . . . .	5,91,210	3,10,921	4,41,099	12,52,698
Wood Pulp Paper and Stationary . . . . .	—	—	—	—
Artificial silk yarn and thread . . . . .	59,20,455	2,61,721	1,84,918	8,30,305

*Source — Combined Finance and Revenue Accounts*

NOTE :—(1) Figures for 1947-48 include available figures information for undivided India upto 14th August 1947.  
(2) Figures for 1947-48 and 1948-49 are subject to revision.

**REVENUE**  
and Expenditure.

1945-46	1946-47	1947-48.	1948-49.	Articles.
Rs.	Rs.	Rs.	Rs.	
				<b>SEA CUSTOMS—IMPORTS.</b>
				<i>I.—Revenue Duties.</i>
1,72,770	8,82,017	19,39,756	22,65,390	Ale, beer, porter, oider and other fermented liquors.
5,18,64,721	4,27,38,216	2,24,34,242	1,65,35,132	Spirits and liquors.
20,88,371	23,66,082	8,19,652	- 4,12,541	Wines.
49,10,047	66,56,727	51,20,748	75,08,577	Spices.
3,129	1,55,745	36,442	63,018	Tea.
11,61,53,962	8,86,05,613	7,49,65,433	8,77,21,902	Tobacco.
4,22,59,205	3,20,11,580	2,73,99,892	2,41,66,832	Kerosene oil.
66,13,46,779	11,80,75,039	8,90,72,883	9,72,25,511	Motor spirit.
1,29,47,230	1,18,29,572	1,51,32,954	1,36,96,338	Oils, batching, fuel and lubricating.
3,21,40,832	2,06,81,473	4,40,63,061	2,39,90,125	Cotton—Raw.
29,045	1,89,242	3,81,708	50,682	Boots and Shoes.
1,90,58,149	3,11,07,081	10,10,54,404	8,05,26,151	Motor cars, cycles, scooters omnibuses chassis, vans, lorries, and parts thereof.
69,25,983	35,79,199	45,24,934	40,75,153	Electric lighting bulbs.
10,55,806	93,63,352	1,95,06,729	52,40,195	Wireless reception instruments and apparatus.
1,16,21,963	1,02,97,575	2,19,27,444	1,29,09,515	Dyes derived from coal-tar and coal-tar derivatives.
4,63,57,431	4,65,76,427	6,69,16,912	7,03,81,106	Machinery.
74,07,170	66,18,253	1,43,93,026	1,58,69,099	Iron and steel.
..	83,34,833	1,90,66,298	39,66,663	Gold bullion, coins, plates, sheets and other manufactures.
87,206	1,52,35,081	1,13,29,899	5,83,282	Silver bullion, coins, sheets, plates and other manufactures.
9	2,97,198	2,11,097	8,74,018	Tin, block.
1,55,34,422	2,66,13,852	2,74,40,887	1,58,67,056	Metals other than iron and steel, silver and block tin.
93,40,843	2,36,44,505	1,00,53,915	44,91,609	Railway plant and rolling stock.
		—	2,90,00,693	Wood Pulp Paper and Stationary.
16,58,336	1,26,94,246	2,76,33,023	4,10,22,086	Artificial silk yarn and thread.

of the Central and Provincial Governments in India.

## CUSTOMS

## No. 105.—Customs Revenue

Articles.	1941-42	1942-43	1943-44	1944-45
<b>SEA CUSTOMS—IMPORTS—<i>contd.</i></b>				
<b>I.—REVENUE DUTIES—<i>contd.</i></b>				
Yarn and textile fabrics, others . . .	65,69,995	33,24,703	17,62,539	79,77,960
Cinematograph films . . . . .	12,99,387	13,00,423	16,64,568	17,61,082
Portland cement, excluding white portland cement.	864	63,664	227	1
Pneumatic rubber tyres and tubes . . .	8,96,829	2,22,992	44,427	1,31,176
Toys, games and sports goods . . . . .	7,49,666	2,29,562	1,58,593	2,12,788
Betelnuts . . . . .	51,90,755	15,62,215	19,35,047	43,92,600
All other articles . . . . .	8,52,24,092	6,47,21,952	7,38,66,528	11,18,15,352
<b>TOTAL I—REVENUE DUTIES</b>	<b>33,31,41,501</b>	<b>31,01,20,949</b>	<b>45,14,64,891</b>	<b>91,19,04,228</b>
<b>II.—PROTECTIVE DUTIES.</b>				
Sewing Machines and Parts thereof . . .	—	—	—	—
Wheat and wheat flour . . . . .	5,247	1,117	3,07,242	7,60,098
Cycles (other than Motor Cycles) and Parts thereof.	—	—	—	—
Broken rice . . . . .	487	47	74	—
Sugar . . . . .	1,93,955	56,024	4,12,952	760
Heavy chemicals . . . . .	34	1,096	706	70
Iron and steel . . . . .	28,71,273	16,30,320	7,78,126	31,91,877
Silver wire, thread and other manu- factures.	—	484	57	8,840
Metals other than Iron and Steel . . .	—	—	—	—
Paper and stationery . . . . .	4,64,424	5,54,168	5,11,178	7,60,035
Raw silk . . . . .	23,41,815	70,361	9,308	4
Silk yarn and thread . . . . .	6,38,198	46,938	1,165	5,947
Hurricane Lanterns . . . . .	—	—	—	—
Cotton yarn and thread . . . . .	10,72,733	3,40,383	6,18,065	7,18,691

**REVENUE**

and Expenditure—*contd.*

1945-46	1946-47	1947-48	1948-49	Articles.
				<b>SEA CUSTOMS—IMPORTS—<i>contd.</i></b>
				<b>I—REVENUE DUTIES.—<i>contd.</i></b>
1,31,56,464	2,55,72,246	5,05,08,455	3,71,39,639	Yarn and textile fabrics, others.
24,84,089	41,45,637	71,80,266	44,63,818	Cinematograph films.
2	4,780	10,139	17,76,340	Portland cement, excluding white portland cement.
11,336	32,505	3,57,864	3,06,469	Pneumatic rubber tyres and tubes.
6,23,351	25,94,609	52,81,746	9,28,641	Toys, games and sports goods.
42,25,676	2,53,73,200	2,27,96,774	2,78,83,612	Betelnuts.
15,01,86,369	21,94,63,766	33,91,14,108	29,19,22,595	All other articles.
<b>1,21,36,50,696</b>	<b>80,53,39,651</b>	<b>1,03,06,74,691</b>	<b>92,28,63,788</b>	<b>TOTAL I—REVENUE DUTIES.</b>
				<b>II.—PROTECTIVE DUTIES.</b>
		—	30,92,826	Sewing Machines and Parts thereof.
4,08,011	5,70,742	—	—	Wheat and wheat flour.
—	—	—	1,00,22,903	Cycles (other than Motor Cycles) and Parts thereof.
—	—	—	—	Broken rice.
14,107	2,483	846	23,53,070	Sugar.
398	63	26,061	1,14,254	Heavy chemicals.
61,99,995	31,22,120	15,63,404	24,27,384	Iron and steel.
60	31,254	97,778	44	Silver wire, thread and other manufactures.
—	—	3,00,358	53,85,623	Metals other than Iron and Steel.
25,03,968	32,95,684	—	—	Paper and stationery.
—	76,17,000	68,61,684	89,76,449	Raw silk.
1,057	19,57,278	15,30,211	8,36,223	Silk yarn and thread.
—	—	—	2,80,994	Hurricane Lanterns.
5,88,957	7,28,239	—	—	Cotton yarn and thread.

**CUSTOMS**  
**No. 105.—Customs Revenue**

Articles.	1941-42	1942-43	1943-44	1944-45
	Rs.	Rs.	Rs.	Rs.
<b>SEA CUSTOMS—IMPORTS—<i>contd.</i></b>				
<b>II.—PROTECTIVE DUTIES—<i>contd.</i></b>				
Coated Abrasives . . . . .	—	—	—	—
Cotton fabrics of British manufacture	20,72,313	12,16,962	3,45,208	2,83,025
Preserved Fruits and Fruits products	—	—	—	—
Cotton fabrics not of British manufacture.	79,52,850	3,26,141	2,40,912	55,863
Silk fabrics . . . . .	17,57,661	3,19,620	46,663	3,554
Cocoa and Chocolate other than Confectionery.	—	—	—	—
Cotton hosiery . . . . .	4,24,437	23,647	6,239	52,052
Machinery . . . . .	—	—	—	—
Artificial silk fabrics . . . . .	75,24,517	11,00,714	1,74,287	3,73,218
Fabrics of artificial silk mixed with other materials.	8,38,333	1,30,539	14,163	69,221
Other textile manufactures . . . . .	19,34,402	2,61,390	1,17,432	1,16,449
Matches, match splints and veneers.	15,87,236	10,321	1,198	522
Wood pulp . . . . .	2,66,769	68,731	1,13,348	12,23,507
All other Articles . . . . .	—	—	—	—
<b>TOTAL II.—PROTECTIVE DUTIES . . . . .</b>	<b>3,19,46,664</b>	<b>61,59,013</b>	<b>36,99,323</b>	<b>76,23,796</b>
<b>III.—DUTIES ON AMERICAN DISPOSALS.</b>				
American Disposals . . . . .	—	—	—	—
<b>TOTAL—IMPORTS . . . . .</b>	<b>27,50,88,165</b>	<b>31,62,79,962</b>	<b>45,51,64,214</b>	<b>91,05,28,024</b>

**REVENUE**

and Expenditure—*contd.*

1945-46	1946-47	1947-48.	1948-49.	Articles.
Rs.	Rs.	Rs.	Rs.	
—	—	—	6,22,932	SEA CUSTOMS—IMPORTS— <i>contd.</i>
6,46,419	22,04,520	—	—	II.—PROTECTIVE DUTIES— <i>contd.</i>
—	—	—	3,63,258	Coated Abrasives.
4,46,322	76,21,357	—	—	Cotton fabrics of British manufacture.
3,78,176	31,19,285	61,55,746	20,29,102	Preserved Fruits and Fruits products.
7,59,924	6,66,084	—	—	Cotton fabrics not of British manufacture.
—	—	—	3,75,675	Silk fabrics.
42,83,350	3,69,71,748	6,96,25,887	82,68,978	Cocoa and Chocolate other than Confectionery.
9,62,209	18,49,680	15,91,786	1,79,541	Cotton hosiery.
4,69,925	51,42,668	27,13,219	30,45,350	Machinery.
203	41,443	74,210	2,061	Artificial silk fabrics.
6,11,520	6,93,856	2,50,12,744	—	Fabrics of artificial silk mixed with other materials.
—	—	—	32,01,488	Other textile manufactures.
1,82,79,601	7,53,35,684	11,54,53,934	5,33,00,045	Matches, match splints and veneers.
50,52,763	3,45,46,541	98,74,124	73,65,600	Wood pulp.
123,69,83,060	91,52,21,876	1,15,60,02,749	98,35,29,443	All other Articles.
				<b>TOTAL II—PROTECTIVE DUTIES.</b>
				<b>III.—DUTIES ON AMERICAN DISPOSALS,</b>
				American Disposals.
				<b>TOTAL—IMPORTS.</b>

## CUSTOMS

## No. 105.—Customs Revenue

Articles.	1941-42	1942-43	1943-44	1944-45
	Rs.	Rs.	Rs.	Rs.
<b>SEA CUSTOMS—EXPORTS.</b>				
Manganese Ore . . . . .	—	—	—	—
Jute—				
(a) Raw . . . . .	82,74,133	58,13,077	44,71,147	40,24,453
(b) Manufactured . . . . .	2,39,37,108	1,81,72,878	1,82,91,156	1,94,21,504
Rice . . . . .	15,55,216	11,38,318	2,71,300	2,00,414
Other Agricultural Produce . . . . .	17,29,587	11,22,161	13,13,195	15,40,267
Coffee . . . . .	88,983	55,836	71,465	23,389
Cotton Cloth and Yarn . . . . .	—	—	—	31,58,251
Cigars Cigarettes and Cheroots . . . . .	—	—	—	—
Mica . . . . .	—	—	—	—
Tea . . . . .	—	—	—	—
Raw Cotton . . . . .	—	—	—	—
Vegetable Oil . . . . .	—	—	—	—
Oil Seeds . . . . .	—	—	—	—
<b>TOTAL EXPORTS</b> . . . . .	<b>3,55,84,937</b>	<b>2,63,02,270</b>	<b>2,44,18,263</b>	<b>2,83,68,278</b>
Miscellaneous . . . . .	21,55,273	21,55,912	32,18,810	71,29,767
<b>TOTAL—SEA CUSTOMS</b> . . . . .	<b>41,28,28,375</b>	<b>34,47,38,144</b>	<b>48,28,01,287</b>	<b>95,50,26,069</b>
<b>LAND CUSTOMS.</b>				
States in Western India . . . . .	1,97,040	2,94,571	32,36,980	18,31,373
French and Portuguese India . . . . .	27,11,634	39,94,294	39,07,248	48,53,533
Other Frontiers . . . . .	8,579	16,872	1,38,249	1,08,558
<b>TOTAL—LAND CUSTOMS</b> . . . . .	<b>29,17,253</b>	<b>43,05,737</b>	<b>72,77,477</b>	<b>67,93,464</b>



**REVENUE**

and Expenditure—*contd.*

1945-46	1946-47	1947-48.	1948-49.	Articles.
Rs.	Rs.	Rs.	Rs.	
—	—	2,10,920	39,21,683	<b>SEA CUSTOMS—EXPORTS,</b>
				Manganese Ore.
				Jute—
89,92,395	1,84,03,023	1,75,62,677	1,23,11,958	(a) Raw.
1,72,14,246	2,71,39,171	4,74,44,631	6,34,95,616	(b) Manufactured.
4,16,074	60,929	16,735	2,952	Rice.
19,41,943	18,93,928	19,12,941	17,45,748	Other Agricultural Produce.
50,537	1,12,177	77,271	1,189	Coffee.
89,68,274	82,37,236	2,09,33,762	4,02,79,412	Cotton Cloth and Yarn.
—	—	—	17,635	Cigars, Cigarettes and Cheroots.
—	5,94,300	10,38,647	22,46,776	Mica.
—	95,75,509	7,13,44,049	10,81,27,133	Tea.
—	59,53,976	4,00,06,209	1,80,36,854	Raw Cotton.
—	—	25,04,073	92,39,074	Vegetable Oil.
—	527	20,48,097	60,25,887	Oil Seeds.
<b>3,75,83,469</b>	<b>7,19,70,776</b>	<b>20,51,00,012</b>	<b>26,54,45,917</b>	<b>TOTAL EXPORTS.</b>
55,64,750	51,92,933	1,28,51,987	1,27,05,476	Miscellaneous.
<b>1,28,01,31,279</b>	<b>99,23,85,585</b>	<b>1,37,39,54,748</b>	<b>126,16,80,826</b>	<b>TOTAL—SEA CUSTOMS.</b>
				<b>LAND CUSTOMS.</b>
9,64,895	4,44,136	8,49,809	36,42,255	States in Western India.
58,13,721	29,57,450	53,13,020	34,07,517	French and Portuguese India.
2,98,667	1,59,651	10,95,548	3,66,29,248	Other Frontiers.
<b>70,77,283</b>	<b>35,61,237</b>	<b>72,58,377</b>	<b>4,36,79,020</b>	<b>TOTAL—LAND CUSTOMS.</b>

## CUSTOMS

## No. 105.—Customs Revenue

Articles.	1941-42	1942-43	1943-44	1944-45
	Rs.	Rs.	Rs.	Rs.
Warehouse and Wharf Rents . . . .	—	—	—	—
Miscellaneous . . . . .	17,35,535	—	—	—
Receipts in England . . . . .	26	—	2,127	22
GROSS RECEIPTS . . . . .	41,74,81,189	34,90,43,881	49,00,80,891	96,18,19,555
Refunds and Drawbacks . . . . .	1,48,54,077	7,96,45,525	20,53,31,862	54,57,33,691
NET RECEIPTS . . . . .	40,26,27,112	26,93,98,356	28,47,49,029	41,60,85,864
Deduct—Share of net proceeds of Export Duties assigned to Provinces.	1,95,16,848	1,40,30,571	1,38,30,957	1,49,21,367
Deduct—Share of Customs Revenue paid to the Travancore and Cochin Governments.	41,85,882	41,96,810	52,47,212	35,11,099
TOTAL—CUSTOMS REVENUE—CENTRAL GOVERNMENT.	37,89,24,382	25,11,70,975	26,56,70,860	39,76,53,398
EXPENDITURE FOR COLLECTION.				
Expenditure at the major ports	55,30,786	52,86,991	53,74,170	60,60,621
Charges at other ports . . . . .	7,98,178	7,97,977	8,84,086	9,66,669
Imperial Customs Service . . . . .	3,64,101	3,77,082	2,50,286	3,55,707
Cost of collection of Customs duty on Articles of Inward Foreign Letters and Parcels.	2,05,659	2,63,205	3,55,961	4,87,987
Land Customs Charges . . . . .	17,23,835	10,76,836	11,11,609	14,18,192
Assignments and Compensations . . . .	4,68,990	10,10,541	10,07,996	6,93,509
Charges in England . . . . .	23,537	13,893	14,247	19,175
TOTAL—EXPENDITURE FOR COLLECTION.	91,15,086	88,31,525	89,98,355	1,00,01,860

**REVENUE**

**and Expenditure—concl'd.**

1945-46	1946-47	1947-48	1948-49	Articles.
Rs.	Rs.	Rs.	Rs.	
—	—	—	—	Warehouse and Wharf Rents.
—	—	—	—	Miscellaneous.
—	—	—	—	Receipts in England.
128,72,08,562	99,59,46,822	138,12,13,125	130,53,59,846	GROSS RECEIPTS.
53,15,67,275	6,98,46,670	10,65,60,717	2,16,54,263	Refunds and Drawbacks.
75,56,41,287	92,61,00,152	127,46,52,408	128,37,05,583	NET RECEIPTS.
1,57,35,946	2,87,12,136	—	1,43,03,308	Deduct—Share of net proceeds of Export Duties assigned to Provinces.
37,73,065	51,80,253	—	44,15,000	Deduct—Share of Customs Revenue paid to the Travancore and Cochin Governments.
73,61,32,276	89,22,07,763	127,46,52,408	126,49,87,275	TOTAL—CUSTOMS REVENUE—CENTRAL GOVERNMENT.
				EXPENDITURE FOR COLLECTION.
69,38,132	78,74,941	76,65,946	98,44,067	Expenditure at the major ports.
11,46,192	13,64,814	15,11,156	5,41,000	Charges at other ports.
4,10,798	4,53,247	2,75,045	3,13,677	Imperial Customs Service.
9,53,742	16,32,990	8,29,966	14,23,406	Cost of collection of Customs duty on Articles of Inward Foreign Letters and Parcels.
17,24,837	18,56,522	14,12,367	15,44,836	Land Customs Charges.
13,63,719	10,86,602	41,784	4,31,206	Assignments and Compensations.
28,580	1,07,931	51,468	15,48,091	Charges in England.
1,25,66,000	1,43,77,047	1,17,87,732	1,56,46,283	TOTAL—EXPENDITURE FOR COLLECTION.

## No. 106.—Receipts and Expenditure

Articles.	1941-42	1942-43	1943-44	1944-45
	Rs.	Rs.	Rs.	Rs.
<b>GROSS RECEIPTS.</b>				
Excise duty on Motor Spirit . . . . .	1,78,43,867	2,63,01,175	2,93,03,225	2,90,28,102
Excise duty on Kerosene . . . . .	64,68,025	70,28,284	54,29,667	43,61,318
Excise duty on Silver . . . . .	—	—	—	—
<i>Excise duty on Sugar—</i>				
Sugar other than Khandsari and Palmyra. . . . .	6,68,26,931	4,89,24,298	6,63,62,733	6,31,17,141
Khandsari Sugar . . . . .	4,43,295	1,60,028	5,08,658	9,90,169
Palmyra Sugar . . . . .	—	—	—	8,374
Special Excise duty imposed by the Sugar (Temporary) Excise Duty Ordinance, 1943. . . . .	—	—	55,78,571	38,75,120
Special Excise duty imposed by the Sugar (Temporary) Excise Duty Ordinance, 1944. . . . .	—	—	—	98,66,503
Special Excise duty imposed by the Sugar (Temporary) Excise Duty Ordinance, 1946. . . . .	—	—	—	—
<i>Excise duty on Matches—</i>				
Excise duty on Matches (including sale proceeds of Banderols). . . . .	2,96,32,180	3,32,43,229	4,72,93,157	5,56,05,266
License Fees, Fines, etc. . . . .	13,809	11,867	17,206	64,623
Excise duty on Steel Ingots . . . . .	53,86,397	51,35,167	59,02,870	51,70,998
Excise duty on Mechanical Lighters . . . . .	55	311	3,039	2,28,767
Excise duty on Tyres . . . . .	34,70,669	55,86,775	82,96,662	1,14,94,032
Excise duty on Coal and Coke . . . . .	31,62,589	25,06,603	23,04,342	1,32,51,396
Excise duty on Tobacco . . . . .	—	1,55,017	9,65,25,342	17,28,27,034
Excise duty on Vegetable Products . . . . .	—	—	—	1,31,24,774
Excise duty on Betelnuts . . . . .	—	—	93,74,257	1,10,94,965
Excise duty on Tea . . . . .	—	—	—	1,49,97,989
Excise duty on Coffee . . . . .	—	—	—	16,53,176
Excise duty on Cloth . . . . .	—	—	—	—
Miscellaneous . . . . .	2,415	6,530	3,342	21,50,046
<b>TOTAL GROSS RECEIPTS</b> . . . . .	<b>13,32,50,232</b>	<b>12,90,39,484</b>	<b>27,69,08,071</b>	<b>41,29,09,793</b>

NOTE—(i) Figures for 1947-48 inclusive available information for undivided India upto 14th August, 1947.  
(ii) Figures for 1947-48 and 1948-49 are subject to revision.

**EXCISE DUTIES.**

**under Central Excise Duties.**

1945-46	1946-47	1947-48.	1948-49.	
Rs.	Rs.	Rs.	Rs.	
				<b>GROSS RECEIPTS.</b>
2,32,73,882	1,81,88,531	1,27,75,038	1,41,19,502	Excise duty on Motor Spirit.
35,07,145	26,75,440	25,53,832	19,98,728	Excise duty on Kerosene.
—	644	—	231	Excise duty on Silver.
				<i>Excise duty on Sugar.</i>
5,64,03,843	5,09,23,507	4,39,49,788	6,42,50,734	Sugar other than Khandsari and Palmyra.
6,32,203	7,82,665	8,24,066	3,20,268	Khandsari Sugar
—	—	—	—	Palmyra Sugar
272	2,983	629	—	Special Excise duty imposed by the Sugar (Temporary) Excise Duty Ordinance, 1943.
15,76,962	4,55,284	78,908	97	Special Excise duty imposed by the Sugar (Temporary) Excise Duty Ordinance, 1944
—	1,76,89,122	35,52,982	1,38,605	Special Excise duty imposed by the Sugar (Temporary) Excise Duty ordinance, 1946.
				<i>Excise duty on Matches—</i>
6,52,20,266	4,55,90,616	4,8790,329	7,30,50,246	Excise duty on Matches (including sale proceeds of Banderols).
17,86,572	6,054	68,510	310	License Fees, Fines, etc.
51,52,373	48,82,957	48,32,524	46,12,532	Excise duty on Steel Ingots.
44,515	45,206	3,037	1,564	Excise duty on Mechanical Lighters.
1,26,90,360	71,86,197	1,04,72,537	1,97,66,651	Excise duty on Tyres.
3,47,26,615	3,57,34,151	2,99,22,526	1,01,72,618	Excise duty on Coal and Coke.
20,81,78,699	20,44,82,983	17,88,77,243	25,45,93,723	Excise duty on Tobacco.
1,84,01,172	1,27,22,676	1,05,36,994	1,96,39,049	Excise duty on Vegetable Products.
1,33,02,471	87,45,606	49,40,933	39,511	Excise duty on Betelnuts.
1,90,26,086	2,11,54,644	3,21,42,707	3,66,00,894	Excise duty on Tea.
33,76,626	38,19,443	27,79,948	48,73,126	Excise duty on Coffee.
—	—	17,50,102	86,75,542	Excise duty on Cloth.
18,90,088	18,87,383	—	35,38,318	Miscellaneous.
46,91,87,150	43,69,76,092	38,88,52,633	51,63,92,249	<b>TOTAL GROSS RECEIPTS.</b>

Source,—The Combined Finance and Revenue Accounts of the Central and Provincial Governments in India.

## No. 106—Receipts and Expenditure

Articles.	1941-42	1942-43	1943-44	1944-45
	Ra.	Ra.	Ra.	Ra.
<b>REFUNDS AND DRAWBACKS.</b>				
Excise duty on Motor Spirit . . . .	7,20,689	5,53,668	2,52,94,328	2,72,04,268
Excise duty on Kerosene . . . .	59,893	71,741	85,582	24,963
Excise duty on Salt . . . .	—	—	—	—
<i>Excise duty on Sugar—</i>				
Sugar other than Khandsari and Palmyra.	77,005	3,47,092	44,791	2,31,109
Khandsari Sugar . . . .	2,747	1,285	—	7,861
Special Excise duty imposed by the Sugar (Temporary) Excise Duty Ordinance, 1943.	—	—	—	9,505
Special Excise duty imposed by the Sugar (Temporary) Excise Duty Ordinance, 1944.	—	—	—	2,649
Special Excise duty imposed by Sugar (Temporary) Excise Duty Ordinance, 1946.	—	—	—	—
<i>Excise duty on Matches—</i>				
Excise duty on Matches (including sale proceeds of Banderols).	5,95,137	45,056	2,44,631	19,95,055
License Fees, Fines, etc. . . .	534	129	206	275
Excise duty on Steel Ingots . . . .	2,19,230	92,445	1,389	612
Excise duty on Mechanical Lighters .	—	—	30	—
Excise duty on Tyres . . . .	—	—	4,561	1,14,651
Excise duty on Tobacco . . . .	—	—	18,50,853	16,45,111
Excise duty on Vegetable Products .	—	—	20,448	18,449
Excise duty on Betelnuts . . . .	—	—	—	1,13,710
Excise duty on Coal and Coke . . . .	—	—	—	—
Excise duty on Tea . . . .	—	—	—	20,048
Excise duty on Coffee . . . .	—	—	—	6,415
Miscellaneous . . . .	61,715	994	95	76,918
<b>TOTAL REFUNDS AND DRAWBACKS . .</b>	<b>17,36,950</b>	<b>11,23,410</b>	<b>2,75,46,914</b>	<b>3,14,73,287</b>

**EXCISE DUTIES.**

under Central Excise Duties—*contd.*

1945-46	1946-47	1947-48.	1948-49.]	Articles.
Rs.	Rs.	Rs.	Rs.	
				<b>REFUNDS AND DRAWBACKS.</b>
6,09,797	2,67,290	1,514	—	Excise duty on Motor Spirit.
38,102	14,884	—	—	Excise duty on Kerosene.
		—	57,038	Excise duty on Salt.
				<i>Excise duty on Sugar—</i>
1,60,286	53,154	1,78,843	1,71,555	Sugar other than Khandsari and Palmyra.
17,369	42,704	12,495	5,039	Khandsari Sugar.
3,568	—	18,346	252	Special Excise duty imposed by the Sugar (Temporary) Excise Duty ordinance, 1943.
11,022	1,675	16,065	3,741	Special Excise duty imposed by the Sugar (Temporary) Excise Duty ordinance, 1944.
—	44,555	—	51,326	Special Excise duty imposed by the Sugar (Temporary) Excise Duty ordinance, 1946.
				<i>Excise duty on Matches—</i>
25,57,567	13,74,455	3,27,566	1,17,007	Excise duty on Matches (including sale proceeds of Banderols).
3,538	11,363	100	48	License Fees, Fines, etc.
794	523	1,590	—	Excise duty on Steel Ingots.
—	135	479	—	Excise duty on Mechanical Lighters.
2,77,964	4,08,703	7,81,105	4,25,225	Excise duty on Tyres.
16,29,762	14,26,721	30,06,324	5,66,499	Excise duty on Tobacco.
9,401	9,326	4,22,488	64,474	Excise duty on Vegetable Products.
4,00,810	11,73,391	2,08,364	62,211	Excise duty on Betelnuts.
—	—	4,48,856	—	Excise duty on Coal and Coke.
1,067	92,185	28,252	84,19,842	Excise duty on Tea.
66,949	15,46,096	2,81,401	1,33,329	Excise duty on Coffee.
3,56,204	2,34,975	1,42,258	55,649	Miscellaneous.
55,46,132	67,02,135	58,76,046	1,01,33,235	<b>TOTAL REFUNDS AND DRAWBACKS.</b>

## CENTRAL EX

## No. 106.—Receipts and Expenditure

Articles.	1941-42	1942-43	1943-44	1944-45
	Rs.	Rs.	Rs.	Rs.
<b>NET RECEIPTS.</b>				
Excise duty on Motor Spirit . . . . .	1,71,23,178	2,57,47,507	40,08,897	18,23,834
Excise duty on Kerosene . . . . .	64,08,132	69,56,543	53,44,085	43,36,355
Excise duty on Silver . . . . .	—	—	—	—
Excise duty on Salt . . . . .	—	—	—	—
<i>Excise duty on Sugar—</i>				
Sugar other than Khandsari and Palmyra.	6,67,49,926	4,85,77,206	6,63,17,942	6,28,86,032
Khandsari Sugar . . . . .	4,40,548	1,58,743	5,08,658	9,82,308
Palmyra Sugar . . . . .	—	—	—	8,374
Special Excise duty imposed by the Sugar (Temporary) Excise Duty Ordinance, 1943.	—	—	55,78,571	38,65,615
Special Excise duty imposed by the Sugar (Temporary) Excise Duty Ordinance, 1944.	—	—	—	98,63,854
Special Excise duty imposed by the Sugar (Temporary) Excise Duty Ordinance, 1946.	—	—	—	—
<i>Excise duty on Matches—</i>				
Excise duty on Matches (including sale proceeds of Banderols).	2,90,37,043	3,31,87,173	4,70,48,526	5,36,10,211
License Fees, Fines, etc. . . . .	13,275	11,737	17,000	64,348
Excise duty on Steel Ingots . . . . .	51,67,167	50,42,722	59,01,481	51,70,386
Excise duty on Mechanical Lighter . . . . .	55	311	3,009	2,28,767
Excise duty on Tyres . . . . .	34,70,669	55,86,775	82,92,101	1,13,79,381
Excise duty on Coal and Coke . . . . .	31,62,589	25,06,603	23,04,342	1,32,49,709
Excise duty on Tobacco . . . . .	—	1,55,017	9,46,74,489	17,11,81,923
Excise duty on Vegetable Products . . . . .	—	—	93,58,809	1,10,76,516
Excise duty on Betelnuts . . . . .	—	—	—	1,30,11,064
Excise duty on Tea . . . . .	—	—	—	1,49,77,941
Excise duty on Coffee . . . . .	—	—	—	16,46,761
Excise duty on Cloth . . . . .	—	—	—	—
Miscellaneous . . . . .	—59,300	5,536	3,247	20,73,127
<b>Net Receipts from Excise Duties . . . . .</b>	<b>13,15,13,282</b>	<b>12,79,35,874</b>	<b>24,93,61,157</b>	<b>38,14,36,506</b>



**CISE DUTIES.**

under Central Excise Duties—*contd.*

1945-46	1946-47	1947-48.	1948-49.	Articles
Rs.	Rs.	Rs.	Rs.	
				<b>NET RECEIPTS.</b>
2,26,64,085	1,79,21,241	1,27,73,524	1,41,19,502	Excise duty on Motor Spirit.
34,69,043	26,60,556	25,53,832	19,98,728	Excise duty on Kerosene.
—	644	—	231	Excise duty on Silver.
—	—	—	—57,038	Excise duty on Salt.
				<i>Excise duty on Sugar—</i>
5,62,43,557	5,08,70,353	4,37,70,945	6,40,79,179	Sugar other than Khandasari and Palmyra.
6,14,834	7,39,961	8,11,571	3,15,229	Khandasari Sugar.
—	—	—	—	Palmyra Sugar.
—3,296	2,983	629	—252	Special Excise duty imposed by the Sugar (Temporary) Excise Duty Ordinance, 1943.
15,65,940	4,53,609	60,562	—36,44	Special Excise duty imposed by the Sugar (Temporary) Excise Duty ordinance, 1944.
—	1,76,44,567	35,36,917	87,279	Special Excise duty imposed by the Sugar (Temporary) Excise Duty Ordinance, 1946.
				<i>Excise duty on Matches—</i>
6,26,62,701	4,42,16,161	4,84,62,763	7,29,33,234	Excise duty on Matches (including sale proceeds of Banderols).
17,83,034	—5,309	68,410	262	License Fees, Fines, etc.
51,51,579	48,82,434	48,30,934	46,12,532	Excise duty on Steel Ingots.
44,515	45,071	2,558	1,564	Excise duty on Mechanical Lighter.
1,24,12,396	67,77,494	96,91,432	1,93,41,426	Excise duty on Tyres.
3,47,24,681	3,57,34,151	2,94,73,670	1,01,72,618	Excise duty on Coal and Coke.
20,71,48,937	20,30,56,262	17,58,70,919	25,40,27,224	Excise duty on Tobacco
1,32,93,070	1,27,13,350	1,01,14,506	1,95,74,575	Excise duty on Vegetable Products.
1,80,00,362	—75,72,215	47,32,569	—22,700	Excise duty on Betelnuts.
1,90,22,019	2,10,62,459	3 21,14,455	2,81,81,052	Excise duty on Tea.
33,09,677	22,73,347	24,98,547	47,39,797	Excise duty on Coffee.
—	—	—	86,75,542	Excise duty on Cloth.
15,33,884	16,52,408	16,07,844	34,82,669	Miscellaneous.
46,36,41,018	43,02,73,957	38,29,76,587	50,62,59,009	Net Receipts from Excise Duties.

## CENTRAL EX

## No. 106.—Receipts and Expenditure

Heads	1941-42	1942-43	1943-44	1944-45
	Rs.	Rs.	Rs.	Rs.
<b>EXPENDITURE FOR COLLECTION.</b>				
Charges on collection of Excise Duty on Tobacco.	—	—	50,000	60,000
Payments to Indian States of Share of Match Excise duty.	40,27,204	52,16,351	61,16,412	83,39,322
Amount paid to the Salt Department for share of the combined Central Excise and Salt Department.	10,33,472	10,33,886	41,37,533	1,00,25,575
Payment of net proceeds of Excise Duty on Coal and Coke to the Coal Mines Stowing Board.	27,90,790	27,50,635	23,90,299	24,21,608
Compensation paid to Provincial Governments for the suspension of Provincial measures of taxation on wholesale trade in Tobacco.	—	—	1,61,500	88,92,863
Commission paid to the Posts and Telegraphs Department for sale of Central Excise Revenue Stamps.	—	—	—	18,247
Charges on collecting Excise duty on Sugar.	5,778	4,181	4,115	—
Charges on collecting Excise duty on Matches.	—	—	—	76
Transfer to the Mines Labour Welfare Fund.	—	—	—	70,867
Loss or gain by Exchange . . .	—	—	—	28
Charges in England . . .	—	—	73	16,147
Cost of Printing of Central Excise Stamp and lable	—	—	—	—
Works . . . . .	—	—	—	—
Charges in England . . . . .	—	—	—	—
Deduct other Recoveries . . . . .	—	—	—	—
Deduct Charges recovered from Customs Department.	—	..	—	—
<b>TOTAL EXPENDITURE FOR COLLECTION OF CENTRAL EXCISE DUTIES.</b>	<b>78,57,244</b>	<b>90,05,053</b>	<b>1,28,59,932</b>	<b>2,98,44,733</b>

**CISE DUTIES.**

under Central Excise Duties—*concl'd.*

1945-46	1946-47	1947-48.	1948-49.	Heads.
Rs.	Rs.	Rs.	Rs.	
58,885	78,874	—	2,40,49,042	<b>EXPENDITURE FOR COLLECTION.</b> Charges on collection of Excise Duty on Tobacco.
92,40,180	1,07,75,316	33,048	—	Payments to Indian States of Share of Match Excise duty.
1,40,58,412	1,32,00,257	1,56,97,000	—	Amount paid to the Salt Department for share of the combined Central Excise and Salt Department.
24,57,578	—	—	—	Payment of net proceeds of Excise Duty on Coal and Coke to the Coal Mines Stowing Board.
53,73,750	55,49,200	40,45,063	52,54,600	Compensation paid to Provincial Governments for the suspension to Provincial measures of taxation on wholesale trade in Tobacco.
30,041	28,064	23,857	10,069	Commission paid to the Posts and Telegraphs Department for sale of Central Excise Revenue Stamps.
—	—	—	—	Charges on collecting Excise duty on Sugar.
—	—	—	—	Charges on collecting Excise duty on Matches.
—	—	—	—	Transfer to the Mines Labour Welfare Fund.
—	—	—	—	Loss or gain by Exchange.
10,374	—	—	—	Charges in England.
—	—	—	15,08,821	Cost of Printing of Central Stamp Excises and lable.
—	—	—	2,301	Works.
—	—	—	4,318	Charges in England.
—	—	—	—11,39,098	Deduct—other Recoveries.
—	—	—	32,69,687	Deduct—Charges recovered from Customs Department.
3,12,29,220	2,96,31,711	1,97,98,968	2,64,20,366	<b>TOTAL EXPENDITURE FOR COLLECTION OF CENTRAL EXCISE DUTIES.</b>

## CORPORATION

## No. 107.—Receipts and Expenditure

	1941-42	1942-43	1943-44	1944-45
	Rs.	Rs.	Rs.	Rs.
<b>RECEIPTS.</b>				
<i>Corporation Tax—</i>				
Ordinary Collections . . . . .	3,76,42,293	8,30,24,153	12,42,84,776	17,60,33,313
Miscellaneous . . . . .	..	5	..	21,222
<i>Deduct—Refunds—</i>				
<i>Payments on account of double Income-tax Relief granted to companies.</i>	8,17,732	24,46,251	17,03,960	48,43,525
<i>Other Refunds . . . . .</i>	11,19,028	47,77,607	1,01,33,831	1,00,34,944
<b>TOTAL . . . . .</b>	<b>3,57,05,533</b>	<b>7,58,00,300</b>	<b>1,18,37,791</b>	<b>1,48,78,469</b>
<i>Surcharge—</i>				
Ordinary Collection . . . . .	1,08,07,601	34,91,972	21,50,499	11,54,200
<i>Deduct—Refunds—</i>				
<i>Payments on account of double Income-tax Relief granted to companies.</i>	5,741	22,005	43,002	74,266
<i>Other Refunds . . . . .</i>	1,58,828	3,14,327	4,16,107	1,66,316
<b>TOTAL . . . . .</b>	<b>1,06,43,032</b>	<b>31,55,640</b>	<b>4,59,109</b>	<b>2,40,582</b>
<i>Excess Profits Tax—</i>				
Ordinary Collections . . . . .	7,10,34,084	25,33,35,441	45,58,54,123	75,96,20,672
<i>Deduct—Amount transferred to the Deposit Account of Excess Profits Tax refundable to assesseees under the Indian Finance Act, 1942.</i>	24,767	58,07,856	2,48,08,903	6,78,64,516
<i>Deduct—Refunds—</i>				
Double Excess Profits Tax Relief . . . . .	..	20,127	11,20,097	19,94,198
Other Refunds . . . . .	7,93,577	1,24,36,140	4,12,88,213	1,53,21,824
<b>TOTAL . . . . .</b>	<b>7,93,577</b>	<b>1,24,56,267</b>	<b>4,24,08,310</b>	<b>1,73,16,022</b>

Note:—(i) Figures for 1947-48 include available information for undivided India upto 14th August, 1947.

(ii) Figures for 1947-48 and 1948-49 are revision.

**TAX.**

**under Corporation Tax.**

1945-46	1946-47	1947-48.	1948-49.	
Rs.	Rs.	Rs.	Rs.	
17,31,55,020	11,07,14,997	14,76,67,140	22,66,21,274	<b>RECEIPTS.</b>
568	74,235	9,153	50,517	<i>Corporation Tax—</i>
73,91,270	39,72,164	14,33,338	31,40,000	Ordinary Collections.
88,87,608	1,00,04,855	88,48,302	1,20,14,052	Miscellaneous.
				<i>Deduct—Refunds—</i>
				<i>Payments on account of double Income-tax Relief granted to companies.</i>
				<i>Other Refunds.</i>
1,62,78,878	9,68,12,213	13,73,94,653	21,15,17,739	<b>TOTAL.</b>
10,55,086	6,79,977	3,50,152	4,69,903	<i>Surcharge—</i>
2,06,581	54,309	2,034	9,987	Ordinary Collection.
1,51,967	41,232	42,694	7,173	<i>Deduct—Refunds—</i>
				<i>Payments on account of double Income-tax Relief granted to companies.</i>
				<i>Other Refunds.</i>
3,58,548	5,84,436	3,05,424	4,52,743	<b>TOTAL.</b>
77,76,07,830	66,06,12,865	26,87,95,620	18,58,75,614	<i>Excess Profits Tax—</i>
7,99,51,942	4,64,60,776	3,28,60,879	1,78,59,516	Ordinary Collections—
				<i>Deduct—Amount transferred to the Deposit Account of Excess Profits Tax refundable to assesseees under the Indian Finance Act, 1942.</i>
				<i>Deduct—Refunds—</i>
8,53,468	10,86,664	35,40,742	26,77,544	Double Excess Profits Tax Relief.
1,35,19,054	2,19,17,235	3,12,00,213	2,15,64,821	Other Refunds.
1,43,72,522	59,11,48,190	20,11,93,786	14,37,73,733	<b>TOTAL.</b>

Source:—The Combined Finance and Revenue Accounts of the Central and Provincial Governments in India.

**CORPORATION**  
**No. 107.—Receipts and Expenditure**

	1941-42	1942-43	1943-44	1944-45
	Rs.	Rs.	Rs.	Rs.
<b>RECEIPTS—contd.</b>				
Receipts in England . . . . .	—11,516	—16,195	—7,814	..
Loss or gain by exchange . . . . .	—20	—28	—14	..
Collection in Central Administered Areas.	—	—	—	—
Ordinary Collections . . . . .	—	—	—	—
Deduct—Refunds	—	—	—	—
<b>TOTAL .</b>	<b>—11,536</b>	<b>—16,223</b>	<b>—7,828</b>	<b>—</b>
Advance Payment of Tax under Section 18-A of the Indian Income-Tax Act, 1922. Gross Collection.	—	—	—	—
Deduct—Amount Transferred to Ordinary Collections on Completion of Regular Assessment. Amount Refunded.	—	—	—	—
<b>TOTAL .</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<i>Business profits Tax—</i>	—	—	—	—
Ordinary Collections . . . . .	—	—	—	—
Deduct—Refunds . . . . .	—	—	—	—
<b>TOTAL .</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>TOTAL—RECEIPTS .</b>	<b>11,65,52,769</b>	<b>31,40,11,035</b>	<b>51,27,75,290</b>	<b>83,65,29,838</b>
<b>EXPENDITURE.</b>				
Collection of Corporation Tax . . . . .	21,97,175	32,75,225	38,87,909	47,52,013

**TAX.**

**under Corporation Tax.—contd.**

1945-46	1946-47	1947-48.	1948-49.	
Rs.	Rs.	Rs.	Rs.	
—2,75,737	..	—	—	<b>RECEIPTS—contd.</b>
—480	..	—	—	Receipts in England.
—	—	10,17,455	—	Loss or gain by exchange.
—	—	10,744	—	Collections in Central Administered Areas—
				Ordinary Collections.
				Deduct—Refunds.
—2,76,217	—	10,06,711	—	<b>TOTAL.</b>
—	—	—	14,10,47,328	Advance Payment of Tax under Section 18-A of the Indian Income-Tax Act. 1922. Gross Collections.
—	—	—	5,00,948	Deduct—Amount Transferred to Ordinary Collections on Completion of Regular Assessment. Amount Refunded.
—	—	—	14,05,46,380	<b>TOTAL.</b>
—	—	4,58,53,079	12,81,26,519	<i>Business Profits Tax—</i>
—	—	17,120	14,70,553	Ordinary Collections.
—	—	4,58,35,959	12,66,55,966	Deduct—Refunds.
				<b>TOTAL.</b>
84,05,80,397	68,85,44,839	38,57,36,533	62,29,46,561	<b>TOTAL—RECEIPTS.</b>
				<b>EXPENDITURE.</b>
60,44,087	65,02,881	—	—	Collection of Corporation Tax.

## TAXES

## No. 108.—Receipts and Expenditure under Taxes

	1941-42	1942-43	1943-44	1944-45
	Rs.	Rs.	Rs.	Rs.
<b>RECEIPTS.</b>				
<i>Income-tax—</i>				
Ordinary Collections—				
(i) Taxes paid by Companies . . . . .	8,64,01,547	13,00,42,658	13,83,37,554	17,75,42,393
(ii) Other Collections . . . . .	9,13,30,872	12,01,42,491	17,04,17,510	20,53,99,474
Deductions by Government from salaries and pensions—				
(i) Taxes in respect of Central (Federal) emoluments.	2,07,15,431	3,44,54,505	3,81,67,070	4,61,22,492
(ii) Taxes on other emoluments . . . . .	84,30,836	92,53,694	1,00,12,816	1,13,25,540
Capital gain tax . . . . .	—	—	—	—
Deductions from interest on Securities—				
Tax . . . . .	1,57,83,743	1,87,48,589	2,49,51,220	3,34,42,599
<b>TOTAL</b> . . . . .	<b>22,26,62,429</b>	<b>31,26,41,937</b>	<b>38,18,86,170</b>	<b>47,38,32,998</b>
<i>Deduct—Refunds—</i>				
Ordinary Collections—				
Taxes paid by companies . . . . .	50,53,574	1,04,35,905	2,18,95,748	1,65,51,497
Deductions by Government from salaries and pensions—				
Taxes in respect of Central (Federal) emoluments.	1,57,796	1,15,968	1,32,247	3,00,877
Payments on account of doubleincome-tax relief granted to companies.	18,25,427	37,46,874	17,38,157	46,96,555
Other Refunds . . . . .	1,17,69,197	1,80,67,979	1,76,37,608	3,27,47,603
<b>TOTAL</b> . . . . .	<b>1,88,05,994</b>	<b>3,23,66,726</b>	<b>4,14,03,760</b>	<b>5,42,96,532</b>

Note :—(i) Figures for 1947-48, include available information for undivided India upto 14th August, 1947.

(ii) Figures for 1947-49, and 1948-49, are subject to revision.



**ON INCOME.**

**on Income other than Corporation Tax.**

1945-46	1946-47	1947-48	1948-49	
Rs.	Rs.	Rs.	Rs.	
14,75,51,745	26,91,38,670	30,72,86,607	32,78,73,714	<b>RECEIPTS.</b>
20,90,76,807	34,03,69,574	32,90,82,102	50,57,34,826	<i>Income-tax—</i>
				Ordinary Collections—
				(i) Taxes paid by Companies.
				(ii) Other Collections.
				Deductions by Government from salaries and pensions—
4,21,09,171	4,60,64,711	95,88,692	2,11,23,585	(i) Taxes in respect of Central (Federal) emoluments.
1,10,71,704	1,33,87,306	1,07,41,819	1,86,90,417	(ii) Taxes on other emoluments.
—	—	8,03,219	1,19,93,644	Capital gain tax
				Deductions from interest on Government Securities—
4,27,95,835	9,53,94,944	8,38,52,814	8,16,10,339	Tax.
45,26,05,262	76,43,55,205	74,13,55,253	96,70,26,525	<b>TOTAL.</b>
				<i>Deduct—Refunds.—</i>
				Ordinary Collections—
				Taxes paid by companies.
				Deductions by Government from salaries and pensions—
				Taxes in respect of Central (Federal) emoluments.
1,77,51,130	13,43,05,296	3,08,84,051	4,39,31,925	Payments on account of double income-tax relief granted to companies.
				Other Refunds.
1,39,773	4,20,702	1,75,377	1,36,309	
58,57,045	53,75,488	1,94,34,353	79,98,863	
3,88,46,411	3,39,73,017	5,13,65,964	5,79,52,712	
6,25,94,359	17,40,74,503	10,18,59,745	11,00,19,809	<b>TOTAL.</b>

Source :—The Combined Finance and Revenue Accounts of the Central and Provincial Governments in India.

## TAXES

## No. 108.—Receipts and Expenditure under Taxes

	1941-42	1942-43	1943-44	1944-45
	Rs.	Rs.	Rs.	Rs.
<b>RECEIPTS—contd.</b>				
<i>Super-tax—</i>				
Super-tax in respect of Central (Federal) emoluments . . . . .	8,21,574	13,38,317	12,82,392	13,36,815
Super-tax on other emoluments . . . . .	7,92,367	10,33,871	11,22,803	13,06,524
Other collections . . . . .	3,79,03,947	4,76,96,072	6,09,38,655	7,28,94,454
<b>TOTAL</b> . . . . .	<b>3,95,17,888</b>	<b>5,00,68,260</b>	<b>6,33,43,860</b>	<b>7,55,37,793</b>
<i>Deduct—Refunds—</i>				
Super-tax in respect of Central (Federal) emoluments . . . . .	8,100	18,067	6,623	13,602
Other Refunds . . . . .	20,13,456	36,16,293	47,01,589	42,60,494
<b>TOTAL</b> . . . . .	<b>20,21,556</b>	<b>36,34,360</b>	<b>47,08,212</b>	<b>42,74,096</b>
<i>Surcharge—</i>				
Ordinary collections . . . . .	6,63,88,129	16,25,80,991	25,65,32,783	34,78,96,546
<i>Deduct—Refunds—</i>				
Payments on account of double income-tax relief granted to companies . . . . .	12,462	32,365	32,420	67,985
Other Refunds . . . . .	8,42,743	35,55,929	1,36,63,854	1,05,79,980
<b>TOTAL</b> . . . . .	<b>6,55,32,924</b>	<b>15,89,92,697</b>	<b>23,92,72,027</b>	<b>33,39,34,217</b>
<i>Excess Profits Tax—</i>				
Ordinary Collections . . . . .	1,80,74,062	6,05,33,791	14,99,18,987	26,81,05,214
<i>Deduct—</i> Amount transferred to the Deposit Account of Excess Profits Tax refundable to assesses under the Indian Finance Act, 1942 . . . . .	1,422	3,10,600	32,77,395	1,02,48,668
<i>Deduct—Refunds—</i>				
Double Excess Profits Tax Relief . . . . .	—	—	—	—
Other Refunds . . . . .	14,18,378	26,79,029	95,50,279	1,11,08,980
<b>TOTAL</b> . . . . .	<b>1,66,54,262</b>	<b>5,75,44,162</b>	<b>13,70,91,313</b>	<b>24,67,47,568</b>

**ON INCOME.**

**on Income other than Corporation Tax—contd.**

1945-46	1946-47	1947-48	1948-49	
Rs.	Rs.	Rs.	Rs.	<b>RECEIPTS—contd.</b>
13,37,873	9,74,833	1,07,15,028	9,09,319	<i>Super-tax—</i>
13,16,781	23,66,528	16,09,007	15,18,864	Super-tax in respect of Central (Federal) emoluments.
8,32,57,648	8,75,68,053	10,82,35,570	16,50,13,433	Super-tax on other emoluments.
				Other collections.
8,59,12,302	9,09,09,414	12,05,59,605	16,74,41,616	<b>TOTAL.</b>
11,435	6,764	13,39,847	57,135	<i>Deduct—Refunds—</i>
1,02,01,440	80,79,113	66,43,373	77,43,710	Super-tax in respect of Central (Federal) emoluments.
				Other Refunds.
1,02,12,875	80,85,877	79,83,220	78,00,845	<b>TOTAL.</b>
37,94,30,119	13,95,54,913	7,77,02,220	8,99,65,683	<i>Surcharge—</i>
2,08,386	1,51,461	20,66,470	1,24,496	Ordinary collections.
1,55,49,462	1,60,66,122	1,32,43,629	76,26,157	<i>Deduct—Refunds—</i>
				Payments on account of double income-tax relief granted to companies.
				Other Refunds.
35,91,84,566	12,33,37,330	6,23,92,121	8,22,15,030	<b>TOTAL.</b>
13,35,16,251	13,79,74,088	9,67,36,389	9,92,58,287	<i>Excess Profits Tax—</i>
95,35,168	65,57,169	52,67,649	33,53,902	Ordinary Collections.
				<i>Deduct—Amount transferred to the Deposit Account of Excess Profits Tax refundable to assesseees under the Indian Finance Act, 1942.</i>
	1,05,191	70,47,535	3,10,036	<i>Deduct—Refunds—</i>
	2,69,20,819	1,84,14,281	1,44,75,325	Double Excess Profits Tax Relief.
				Other Refunds.
11,18,37,528	10,43,90,909	6,80,06,924	8,11,19,024	<b>TOTAL.</b>

## TAXES ON

## No. 108.—Receipts and Expenditure under Taxes

	1941-42	1942-43	1943-44	1944-45
	Rs.	Rs.	Rs.	Rs.
<b>RECEIPTS—contd.</b>				
<i>Collections from Burma Employees—</i>				
Income-Tax . . . . .	—	—	16,44,742	11,52,110
Super Tax . . . . .	—	—	39,750	42,877
Surcharge . . . . .	—	—	9,34,002	7,65,760
Deduct—Refunds . . . . .	—	—	34	33,440
<b>TOTAL</b> . . . . .	—	—	26,18,460	19,27,307
<i>Business Profits Tax—</i>				
Ordinary Collections . . . . .	—	—	—	—
Deduct—Refunds . . . . .	—	—	—	—
<b>TOTAL</b> . . . . .	—	—	—	—
<i>Collections in Administered Areas—</i>				
Income-Tax . . . . .	—	—	—	—
Deduct—Refunds . . . . .	—	—	—	—
Super Tax . . . . .	—	—	—	—
Deduct—Refunds . . . . .	—	—	—	—
<i>Surcharge—</i>				
Ordinary Collections . . . . .	—	—	—	—
Deduct—Refunds . . . . .	—	—	—	—
<i>Excess Profits Tax—</i>				
Ordinary Collections . . . . .	—	—	—	—
Deduct—Refunds . . . . .	—	—	—	—
Miscellaneous . . . . .	—	—	—	—
Deduct—Amount Paid to Indian States.	—	—	—	—
<b>TOTAL</b> . . . . .	—	—	—	—

**INCOME.**

**on Income other than Corporation Tax—contd.**

1945-46	1946-47	1947-48	1948-49	
Rs.	Rs.	Rs.	Rs.	
5,58,855	4,03,290	2,12,34,026	15,645	<b>RECEIPTS—contd.</b>
12,126	6	23	988	<i>Collections from Burma Employees—</i>
88,680	14,771	4,447	—	Income-Tax.
55,502	770	—	—	Super Tax.
				Surcharge.
				<i>Deduct—Refunds.</i>
6,07,159	4,17,297	2,12,38,499	16,633	<b>TOTAL.</b>
				<i>Business Profits Tax—</i>
			1,42,92,794	Ordinary Collections.
			5,72,141	<i>Deduct—Refunds.</i>
			1,37,20,653	<b>TOTAL.</b>
				<i>Collections in Administered Areas—</i>
—	56,98,679	5,60,592	—	Income-Tax.
—	6,05,414	2,73,850	—	<i>Deduct—Refunds.</i>
—	6,69,971	37,868	—	Super Tax.
—	8,706	380	—	<i>Deduct—Refunds.</i>
				Surcharge—
	7,96,905	92,723	—	Ordinary Collections.
—	1,59,918	6,734	—	<i>Deduct—Refunds.</i>
				<i>Excess Profits Tax—</i>
—	8,07,387	1,734	—	Ordinary Collections.
—	1,092	354	—	<i>Deduct—Refunds.</i>
—	40,730	—	—	Miscellaneous.
—	9	—	—	
—	72,38,533	4,11,599	—	<b>TOTAL.</b>

## TAXES ON

## No. 108.—Receipts and Expenditure under Taxes

	1941-42	1942-43	1943-44	1944-45
	Rs.	Rs.	Rs.	Rs.
Miscellaneous . . . . .	3,88,018	3,09,111	3,68,405	22,75,512
Receipts in England . . . . .	83,071	2,01,999	677	8,00,105
Loss or gain by Exchange . . . . .	283	75	376	—1,384
<i>Deduct</i> —Share of net proceeds assigned to Provinces.	7,39,00,000	10,90,00,000	19,50,00,000	26,56,00,000
<b>TOTAL—RECEIPTS (CENTRAL GOVERNMENT).</b>	<b>25,01,11,325</b>	<b>43,45,95,823</b>	<b>58,36,79,637</b>	<b>81,08,83,486</b>
<b>EXPENDITURE.</b>				
Collection of Income-tax . . . . .	82,72,460	89,07,362	97,60,405	1,08,21,646
Other charges . . . . .	—	—	—	1
Works . . . . .	—	—	—	—
Charges in England . . . . .	25,440	1,722	1,524	45,466
<i>Deduct</i> —Proportionate charges transferred to Corporation tax.	21,97,175	32,75,225	38,87,909	42,52,013
<b>TOTAL—EXPENDITURE .</b>	<b>61,00,725</b>	<b>56,69,859</b>	<b>59,04,020</b>	<b>61,15,100</b>

**INCOME.**

**on Income other than Corporation Tax—concl.**

1945-46	1946-47	1947-48	1948-49	
Rs.	Rs.	Rs.	Rs.	
52,44,301	48,42,020	41,42,346	90,08,258	Miscellaneous.
23,01,898	40,28,233	—	21,60,576	Receipts in England.
4,008	—	—	—	Loss or gain by Exchange.
28,75,00,000	29,87,00,000	29,31,36,000	41,79,00,000	Deduct—Share of net proceeds assigned to Provinces.
65,73,89,790	61,86,59,064	61,51,27,382	78,69,87,661	<b>TOTAL—RECEIPTS (CENTRAL GOVERNMENT.)</b>
				<b>EXPENDITURE.</b>
1,27,87,244	1,49,14,321	1,47,47,070	1,81,15,633	Collection of Income-tax.
1,207	1,77,111	1,28,826	—	Other charges.
—	—	—	—	Works.
49,747	75,338	27,569	41,714	Charges in England.
60,44,087	65,02,881	—	—	Deduct—Proportionate charges transferred to Corporation tax.
67,94,111	86,63,889	1,49,03,465	1,81,57,347	<b>TOTAL—EXPENDITURE.</b>

## SALT

## No. 109.—Salt Revenue

Circles.	1941-42	1942-43	1943-44	1944-45
	Rs.	Rs.	Rs.	Rs.
<b>REVENUE.</b>				
<i>Sales of Government Salt—</i>				
Northern India Salt and Central Excises Department.	51,31,233	48,47,956	40,73,741	49,01,487
Madras . . . . .	25,877	36,800	21,815	34,592
Bombay . . . . .	10,96,778	8,99,883	9,47,076	7,66,174
Sind . . . . .	469	767	587	643
<b>TOTAL</b>	<b>62,54,347</b>	<b>57,85,406</b>	<b>50,43,219</b>	<b>57,02,906</b>
<i>Excise duty on Salt manufactured locally—</i>				
Northern India Salt and Central Excises Department.	33,49,777	2,89,06,671	2,36,63,056	2,44,28,212
Madras . . . . .	1,97,82,137	2,65,45,376	1,94,73,731	1,92,15,389
Bombay . . . . .	2,03,53,280	2,56,78,967	2,04,93,401	2,02,53,200
Bengal . . . . .	—	—	—	—
Sind . . . . .	28,99,842	72,33,902	51,92,356	40,35,119
Other areas . . . . .	11,536	21,181	20,220	9,09,214
<b>TOTAL</b>	<b>7,58,44,572</b>	<b>8,83,86,097</b>	<b>6,88,42,764</b>	<b>6,88,41,134</b>
<i>Duty on Imported Salt—</i>				
Madras . . . . .	9,738	965	44,631	50
Bombay . . . . .	4,16,015	44,97,657	23,81,120	20,18,187
Bengal . . . . .	1,97,71,981	1,21,27,241	1,01,46,282	1,85,58,967
Sind . . . . .	2,405	3,596	17,346	5
<b>TOTAL</b>	<b>2,02,00,139</b>	<b>1,66,29,459</b>	<b>1,25,89,379</b>	<b>2,05,77,209</b>

Source: *The Combined Finance and Revenue*

Note:—(i) Figures for 1947-48 include available information for undivided India upto 14th August 1947.

(ii) Figures for 1947-48 are subject to revision.

(iii) Salt Revenue is not a separate head with effect from 1948-49. It has been included in Industries.



**REVENUE.**  
and Expenditure.

1945-46	1946-47	1947-48	Circles.
Rs.	Rs.	Rs.	
56,38,025	55,85,225	52,19,757	<b>REVENUE.</b>
38,043	33,016	41,834	<i>Sales of Government Salt—</i>
11,89,057	10,81,050	16,22,747	Northern India Salt and Central Excises Department.
1,354	1,246	186	Madras. . . . .
		5	Bombay. . . . .
			Sind. . . . .
			Other areas. . . . .
68,66,479	67,00,537	68,84,529	<b>TOTAL.</b>
3,07,28,390	2,67,12,816	71,121	<i>Excise duty on Salt manufactured locally—</i>
2,13,83,759	2,06,93,010	12,17,515	Northern India Salt and Central Excises Department.
2,32,22,098	1,73,93,327	10,17,447	Madras. . . . .
—	—	—	Bombay. . . . .
39,91,352	35,30,894	3,05,131	Bengal. . . . .
9,67,795	9,01,346	61,855	Sind. . . . .
			Other areas. . . . .
8,02,96,394	6,92,31,393	26,73,069	<b>TOTAL.</b>
394	—	—	<i>Duty on Imported Salt—</i>
20,94,950	13,89,542	39,578	Madras. . . . .
1,37,90,539	1,39,98,038	66	Bombay. . . . .
2	1,826	1,479	Bengal. . . . .
			Sind. . . . .
			Other areas. . . . .
1,58,85,885	1,53,89,406	41,123	<b>TOTAL.</b>

## SALT

## No. 109.—Salt Revenue

Circles.	1941-42	1942-43	1943-44	1944-45
	Rs.	Rs.	Rs.	Rs.
<b>REVENUE—contd.</b>				
<i>Miscellaneous Receipts—</i>				
Northern India Salt and Central Excises Department.	7,65,474	8,38,238	9,75,716	12,00,987
Madras . . . . .	1,73,786	2,72,800	2,45,123	2,61,121
Bombay . . . . .	2,56,529	4,00,314	2,89,475	3,42,957
Bengal . . . . .	1,82,658	1,16,735	1,00,098	1,38,168
Sind . . . . .	17,902	22,913	22,078	28,432
Other areas . . . . .	760	1,467	2,340	13,049
<b>TOTAL . . . . .</b>	<b>13,97,109</b>	<b>16,29,554</b>	<b>16,34,830</b>	<b>19,84,714</b>
<i>Total Gross Revenue from all sources—</i>				
Northern India Salt and Central Excises Department.	3,93,94,474	3,45,91,965	2,87,12,513	3,05,30,696
Madras . . . . .	1,99,91,538	2,68,55,941	1,97,85,300	1,95,11,152
Bombay . . . . .	2,21,22,602	3,14,76,821	2,41,11,072	2,33,80,518
Bengal . . . . .	1,99,54,639	1,22,43,976	1,02,46,380	1,86,97,135
Sind . . . . .	22,20,618	72,61,178	52,32,367	40,64,199
Other areas . . . . .	12,296	22,648	21,664	9,22,263
Receipts in England (Net) . . . . .	..	..	..	..
<b>TOTAL . . . . .</b>	<b>10,36,96,167</b>	<b>11,24,53,429</b>	<b>8,81,10,192</b>	<b>9,71,05,963</b>
<i>Refunds—</i>				
Northern India Salt and Central Excises Department.	80,86,631	4,89,838	22,52,060	8,77,086
Madras . . . . .	62,736	29,358	41,592	97,333
Bombay . . . . .	12,22,581	16,47,619	16,18,450	19,84,107
Bengal . . . . .	15,35,446	11,31,414	7,99,124	11,99,004
Sind . . . . .	7,94,144	32,402	20,996	27,602
Other areas . . . . .	325	..	273	..
<b>TOTAL . . . . .</b>	<b>1,17,01,963</b>	<b>33,30,631</b>	<b>47,32,495</b>	<b>41,85,132</b>

**REVENUE.**

**and Expenditure—contd.**

1945-46	1946-47	1947-48	Circles.
Rs.	Rs.	Rs.	
			<b>REVENUE—contd.</b>
			<i>Miscellaneous Receipts—</i>
9,98,834	11,09,746	1,27,09,538	Northern India Salt and Central Excises Department.
2,33,294	2,55,747	16,44,744	Madras.
3,80,354	3,66,758	15,08,831	Bombay.
1,37,164	1,36,336	1,85,687	Bengal.
24,946	26,802	7,146	Sind.
3,878	1,55,679	74,843	Other areas.
17,78,470	20,51,068	1,61,30,789	<b>TOTAL.</b>
			<i>Total Gross Revenue from all sources—</i>
3,73,68,249	3,34,07,120	1,80,00,416	Northern India Salt and Central Excises Department.
2,16,55,490	2,09,81,773	29,04,093	Madras.
2,68,86,459	2,02,30,677	41,88,603	Bombay.
1,39,27,703	1,41,34,374	1,85,753	Bengal.
40,17,654	35,60,768	3,13,942	Sind.
9,71,673	10,57,025	1,36,703	Other areas.
—	667	499	Receipts in England (Net).
10,48,27,228	9,33,72,404	2,57,30,009	<b>TOTAL.</b>
			<i>Refunds—</i>
6,01,092	7,83,622	20,57,600	Northern India Salt and Central Excises Department.
45,151	22,626	12,42,466	Madras.
15,96,029	18,85,530	36,11,326	Bombay.
5,22,017	8,63,052	6,53,848	Bengal.
35,188	80,072	2,92,665	Sind.
380	2,611	4,34,815	Other areas.
27,99,857	36,37,513	82,92,720	<b>TOTAL.</b>

## No. 109.—Salt Revenue

Circles.	1941-42	1942-43	1943-44	1944-45
	Rs.	Rs.	Rs.	Rs.
<b>REVENUE—contd.</b>				
<i>Share of net proceeds assigned to Provinces—</i>				
<i>Government of—</i>				
Madras . . . . .	—	—	—	—
Bombay . . . . .	—	—	—	—
Bengal . . . . .	—	—	—	—
Other Provinces . . . . .	—	—	—	—
<b>TOTAL</b> . . . . .	—	—	—	—
<i>Net Revenue—(Central)—</i>				
Northern India Salt and Central Excises Department.	3,31,07,843	3,41,03,027	2,64,60,453	2,96,53,610
Madras . . . . .	1,99,28,802	2,68,26,583	1,97,43,708	1,94,13,819
Bombay . . . . .	2,09,00,021	2,98,29,202	2,24,92,622	2,13,96,411
Bengal . . . . .	1,84,19,193	1,11,12,562	94,47,256	1,74,98,131
Sind . . . . .	14,26,474	72,28,726	52,11,371	40,36,597
Other areas . . . . .	11,871	22,648	22,287	9,22,263
Receipts in England (Net) . . . . .	—	—	—	—
<b>TOTAL (CENTRAL)</b> . . . . .	9,19,94,204	10,91,22,798	8,33,77,697	9,29,20,831
Provincial Governments . . . . .	—	—	19,184	67,550
<b>TOTAL REVENUE</b> . . . . .	9,19,94,204	10,91,22,798	8,33,96,881	9,29,88,381
<b>EXPENDITURE.</b>				
<i>Charges for Collection, etc.—</i>				
Northern India Salt and Central Excises Department.	28,36,490	32,82,387	44,28,739	44,32,993
Madras . . . . .	6,10,704	14,26,600	15,33,563	15,38,301
Bombay . . . . .	17,15,219	20,20,791	23,59,189	17,49,531
Bengal . . . . .	1,60,332	1,53,882	1,61,153	1,74,138
Sind . . . . .	1,37,176	1,49,332	1,58,423	1,70,521
Other areas . . . . .	84,117	83,181	82,651	—
<b>TOTAL</b> . . . . .	55,44,038	71,16,173	87,23,718	80,65,484

**REVENUE.**

and Expenditure—*contd.*

1945-46	1946-47	1947-48	Circles.
Rs.	Rs.	Rs.	
—	—	—	<b>REVENUE—<i>contd.</i></b>
—	—	—	<i>Share of net proceeds assigned to Provinces—</i>
—	—	—	Government of—
—	—	—	Madras.
—	—	—	Bombay.
—	—	—	Bengal.
—	—	—	Other Provinces.
—	—	—	<b>TOTAL.</b>
3,67,67,783	3,26,23,498	1,59,42,816	<i>Net Revenue—(Central)—</i>
2,16,10,339	2,09,59,147	16,61,627	Northern India Salt and Central Excises Department.
2,52,90,430	1,83,45,147	5,77,277	Madras.
1,34,05,686	1,32,71,322	—4,68,095	Bombay.
39,82,466	34,80,696	21,277	Bengal.
9,71,293	10,54,414	—2,98,112	Sind.
—	667	499	Other areas.
10,20,27,371	8,97,34,891	1,74,37,289	Receipts in England (Net).
1,12,769	6,628	—	<b>TOTAL (CENTRAL).</b>
10,21,40,140	8,97,41,519	1,74,37,289	Provincial Governments
			<b>TOTAL REVENUE.</b>
			<b>EXPENDITURE.</b>
			<i>Charges for Collection, etc.—</i>
50,63,502	98,98,806	59,45,006	Northern India Salt and Central Excises Department.
18,59,900	22,69,275	25,05,029	Madras.
20,05,177	34,30,511	48,25,980	Bombay.
1,78,475	2,03,819	1,39,169	Bengal.
2,05,828	2,36,322	1,57,051	Sind.
—	—	—	Other areas.
93,12,882	1,60,38,733	1,35,72,235	<b>TOTAL.</b>

## SALT

## No. 109.—Salt Revenue

Circles.	1941-42	1942-43	1943-44	1944-45
	Rs.	Rs.	Rs.	Rs.
<b>EXPENDITURE—contd.</b>				
<i>Royalties and Compensations—</i>				
Northern India Salt and Central Excises Department.	34,34,164	34,96,273	35,20,517	36,86,944
Madras . . . . .	4,86,537	4,86,463	4,85,639	4,86,517
Bombay . . . . .	1,33,685	1,28,605	1,29,119	1,20,374
Bengal . . . . .	—	—	—	—
Sind . . . . .	1,066	1,066	1,066	600
<b>TOTAL .</b>	<b>40,55,452</b>	<b>41,12,407</b>	<b>41,36,341</b>	<b>42,94,435</b>
<i>Total Charges—</i>				
<i>Central Government—</i>				
*Northern India Salt and Central Excises Department.	62,75,561	67,87,336	79,58,071	81,29,958
Madras . . . . .	10,97,241	19,13,063	20,19,202	20,24,818
Bombay . . . . .	18,48,904	21,49,396	24,89,108	18,69,905
Bengal . . . . .	1,60,332	1,53,882	1,61,153	1,74,138
Sind . . . . .	1,38,242	1,50,398	1,59,489	1,71,121
Other areas . . . . .	84,117	83,181	82,651	—
England (Net) . . . . .	12,032	12,408	16,243	12,793
<b>TOTAL .</b>	<b>96,16,429</b>	<b>1,12,49,664</b>	<b>1,28,85,917</b>	<b>1,23,82,733</b>
<i>Provincial Governments—</i>				
Government of Bengal . . . . .	—	—	38,905	38,702
Government of Orissa . . . . .	25	—	—	—
<b>TOTAL .</b>	<b>25</b>	<b>—</b>	<b>38,905</b>	<b>38,702</b>

\*Including charges in England

**REVENUE.**

and Expenditure—*concl.*

1945-46	1946-47	1947-48	Circles.
Rs.	Rs.	Rs.	
36,83,728	33,57,761	21,18,064	<b>EXPENDITURE—<i>contd.</i></b>
4,87,384	4,86,579	16,11,385	<i>Royalties and Compensations—</i>
1,09,109	1,31,904	45,732	Northern India Salt and Central Excises Department.
—	—	—	Madras.
600	600	—	Bombay.
			Bengal.
			Sind.
42,80,821	39,76,844	37,75,181	<b>TOTAL.</b>
87,75,116	1,32,86,231	80,63,070	<i>Total Charges—</i>
23,47,284	27,55,854	41,16,414	Central Government—
21,14,286	35,62,415	48,71,712	*Northern India Salt and Central Excises Department.
1,78,475	2,03,819	1,39,169	Madras.
2,06,428	2,36,922	1,57,051	Bombay.
—	—	—	Bengal.
8,787	18,159	55,742	Sind.
			Other areas.
			England (Net).
1,36,30,376	2,00,63,400	1,74,03,158	<b>TOTAL.</b>
64,593	59,857	16,625	Provincial Governments—
—	2,289	—	Government of Bengal.
			Government of Orissa.
64,593	62,146	16,625	<b>TOTAL.</b>

\*Including charges in England-

## OPIUM

## No. 110.—Opium Revenue

Heads.	1941-42	1942-43	1943-44	1944-45
	Rs.	Rs.	Rs.	Rs.
<b>REVENUE.</b>				
Sale of Medical opium . . . . .	13,024	55,250	1,91,566	2,17,551
Cost price of opium sold to Provincial Government.	40,44,512	36,33,845	37,15,299	41,90,990
Sale proceeds of Neemuch Ball opium . . . . .	3,82,570	4,34,727	3,61,946	4,36,710
Sale proceeds of opium and its alkaloids in other countries.	1,39,611	62,670	24,324	7,35,066
Miscellaneous . . . . .	2,25,312	1,58,736	2,89,523	5,93,516
Receipts in England . . . . .	16,62,065	31,85,129	34,41,313	42,00,463
Deduct—Refunds . . . . .	458	8,973	1,136	6,000
<b>TOTAL REVENUE</b> . . . . .	<b>64,66,636</b>	<b>75,21,384</b>	<b>80,22,835</b>	<b>1,03,68,296</b>
<b>EXPENDITURE.</b>				
Superintendence and other establishments in the United Provinces.	1,70,231	—	3,40,284	4,17,468
Ghazipur Opium Factory . . . . .	2,88,026	5,18,238	7,51,497	12,27,727
Neemuch Opium Factory . . . . .	2,10,460	1,60,987	2,20,173	1,90,350
Payments to Cultivators † . . . . .	15,46,517	38,46,263	67,46,630	88,73,379
Compensations . . . . .	1,16,988	46,230	45,739	38,637
Other charges in India . . . . .	17,271	2,82,438	60,378	71,106
Charges in England . . . . .	13,356	32,710	9,227	18,185
Opium Charges in Calcutta . . . . .	—	—	—	—
Miscellaneous . . . . .	—	—	—	—
<b>TOTAL EXPENDITURE</b> . . . . .	<b>23,62,849</b>	<b>48,86,866</b>	<b>81,73,928</b>	<b>1,08,36,852</b>

Note:—(i) Figures for 1947-48 include available information for Undivided India upto 14th August, 1947.

(ii) Figures for 1947-48 and 1948-49 are subject to revision.

† Including payments for special cultivation in Malwa.



**REVENUE.**

**and Expenditure.**

1945-46	1946-47	1947-48	1948-49	Heads
Rs.	Rs.	Rs.	Rs.	<b>REVENUE.</b>
2,85,148	10,147	—	—	Sale of Medical opium.
55,20,494	84,45,239	84,14,810	66,99,444	Cost price of opium sold to Provincial Government.
3,82,129	3,39,453	3,86,439	2,35,873	Sale proceeds of Neenuch Ball opium.
1,824	8,72,141	—	—	Sale proceeds of opium and its alkaloids in other countries.
5,31,481	3,34,092	4,53,143	4,14,416	Miscellaneous.
31,90,913	45,71,132	49,78,314	18,93,762	Receipts in England.
23,629	8,011	9,225	3,741	<i>Deduct</i> —Refunds.
98,88,360	1,45,64,193	1,42,23,481	92,39,754	<b>TOTAL REVENUE.</b>
				<b>EXPENDITURE.</b>
4,25,186	4,78,539	4,79,096	5,83,641	Superintendence and other establishments in the United Provinces.
6,17,951	8,07,704	8,50,110	8,01,634	Ghazipur Opium Factory.
5,03,732	3,65,239	78,505	5,77,932	Neemuch Opium Factory.
1,34,37,946	79,62,880	68,29,815	37,69,770	Payments to Cultivators †
31,554	41,866	56,655	35,583	Compensations.
34,759	32,266	—	—	Other Charges in India.
26,828	33,484	911	8,673	Charges in England.
		33,614	827	Opium Charges in Calcutta.
		1,922	2,490	Miscellaneous.
1,50,77,756	97,21,978	83,30,628	57,80,550	<b>TOTAL EXPENDITURE.</b>

† Including payments for special cultivation in Malwa.

Source:—Combined Finance and Revenue Accounts of the Central and Provincial Governments in India.

## No. 111.—Land Revenue

Heads.	1941-					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces. §
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>REVENUE.</b>						
Ordinary Land Revenue . . .	20,89,666	3,97,479	7,36,93,773	3,89,82,454	2,99,92,045	6,34,33,103
Sale of Government estates . . .	2,420	—	—	—	9,112	704
Sale-proceeds of Waste Lands and Redemption of Land Tax.	—	2,267	2,31,427	2,78,952	40,085	638
Moturpha (House Tax) collections	3,969	—	—	—	—	—
Recoveries on account of Survey and Settlement Charges.	15	—	1,57,400	2,49,632	6,47,291	—
Rents, etc., of Fisheries . . .	—	—	1,81,731	—	14,291	—
Recovery of Cost of maintenance of boundary pillars.	—	—	—	—	4,458	15,327
Rates and Cesses on Lands . . .	—	—	—	—	40,03,705	3,37,466
Recoveries of overpayments and Collection of payments for services rendered.	[3,374	54	10,827	74,586	3,02,701	5,897
Miscellaneous . . . . .	2,26,212	8,015	9,01,681	7,73,156	5,23,401	7,23,817
Receipts in England (Net) . . .	—	—	—	—	328	971
<b>Total . . . . .</b>	<b>23,25,656</b>	<b>4,07,815</b>	<b>7,51,76,839</b>	<b>4,03,58,780</b>	<b>3,55,37,417</b>	<b>6,45,17,923</b>
<i>Deduct—Refunds. . . . .</i>	<i>2,623</i>	<i>493</i>	<i>2,57,288</i>	<i>1,94,332</i>	<i>96,282</i>	<i>15,859</i>
<i>Deduct—Portion of Land Revenue due to Irrigation.</i>	<i>4,19,344</i>	<i>—</i>	<i>2,23,80,735</i>	<i>7,07,166</i>	<i>—</i>	<i>47,87,087</i>
<b>TOTAL REVENUE . . . . .</b>	<b>19,03,689</b>	<b>4,07,322</b>	<b>5,25,38,816</b>	<b>3,94,57,282</b>	<b>3,54,41,135</b>	<b>5,97,14,977</b>

Source :—Combined Finance and Revenue

REVENUE.

and Expenditure

-42.

Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	Heads.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	REVENUE.
4,65,12,503	1,23,21,974	2,09,56,722	88,56,246	21,55,232	52,46,629	2,34,53,099	Ordinary Land Revenue.
2,715	—	—	7,737	1,53,359	—	—	Sale of Government estates.
77,058	4,568	679	1,58,912	—	3,941	4,39,829	Sale-proceeds of Waste Lands and Redemption of Land Tax.
—	—	—	—	—	—	—	Moturpha (House Tax) collections.
56,201	46,291	14,237	—	—	7,602	4,630	Recoveries on account of Survey and Settlement Charges.
—	7,551	394	3,73,806	—	10,141	—	Rents, etc., of Fisheries.
3	—	—	—	—	239	—	Recovery of Cost of maintenance of boundary pillars.
63,100	—	6,51,759	14,14,365	1,494	—	—	Rates and Cesses on Lands.
3,271	2,41,928	1,474	48,403	768	1,58,723	68,799	Recoveries of overpayments and collection of payments for services rendered.
59,03,835	9,07,853	9,58,671	12,77,127	1,77,759	1,09,439	1,31,500	Miscellaneous.
—	—	—	—	—	—	—	Receipts in England (Net).
5,26,18,686	1,35,30,165	2,25,83,936	1,21,36,596	24,88,612	55,36,714	2,40,97,857	Total.
24,529	45,055	36,934	35,875	2,744	4,356	3,20,016	Deduct—Refunds.
2,33,58,987	—	—	—	2,38,466	3,20,956	1,87,72,694	Deduct—Portion of Land Revenue due to Irrigation.
2,92,35,170	1,34,85,110	2,25,47,002	1,21,00,721	22,47,402	52,11,402	50,95,147	TOTAL REVENUE.

Accounts of the Central and Provincial Governments in India.)

## No. 111.—Land Revenue

1941

Heads.	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>EXPENDITURE.</b>						
Administration . . . . .	1,88,964	—	—	25,67,026	5,11,800	2,37,599
Survey, Settlement and Record operations.	3,15,260	—	4,64,539	—	15,37,224	25,04,559
Land Records . . . . .	1,90,660	47,716	3,85,137	28,51,049	1,13,268	61,05,290
Encumbered estates . . . . .	—	—	—	—	—	—
Management of Government estates	—	—	—	—	12,42,805	7,87,907
Land Revenue Collections . . . . .	8,783	—	—	—	27,139	1,670
Allowances to District and Village Officers.	—	10,473	—	—	—	—
Fishery Collections . . . . .	—	—	—	—	—	—
Assignments and Compensations . . . . .	52,693	—	8,42,848	14,24,626	1,00,495	2,80,900
Works . . . . .	—	—	—	—	—	13,645
Special Development Programme . . . . .	—	—	—	56,334	—	—
Charges in England (Net) . . . . .	26,478	—	46,231	4,813	9,688	29,599
<b>TOTAL EXPENDITURE . . . . .</b>	<b>7,82,838</b>	<b>58,189</b>	<b>17,38,755</b>	<b>67,03,848</b>	<b>35,42,419</b>	<b>99,61,169</b>

**REVENUE.**

**and Expenditure—contd.**

-42.

Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	Heads.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	EXPENDITURE.
2,00,151	3,35,046	—	4,54,027	13,605	71,804	5,08,371	Administration.
5,92,466	64,458	60,838	96,180	1,68,791	2,68,090	3,80,784	Survey, Settlement and Record operations.
32,90,253	27,664	15,96,876	4,34,064	3,34,673	49,168	13,65,335	Land Records.
—	—	—	—	—	—	—11,424	Encumbered estates.
51,449	4,67,105	3,316	49,715	28,173	1,35,003	—	Management of Government estates.
—	—	65,341	5,62,320	—	—	—	Land Revenue Collections.
5,966	—	—	—	9,100	—	—	Allowances to District and Village Officers.
—	—	—	1,390	—	—	—	Fishery Collections.
44,174	1,19,699	19,799	77,428	19,915	14,005	10,314	Assignments and Compensations.
9,189	—	—	14,372	—	—	—	Works.
1,54,657	—	—	—	—	—	—	Special Development Programme.
8,949	453	—	252	3,838	4,813	4,831	Charges in England (Net).
43,57,254	10,14,425	17,46,170	16,89,748	5,78,095	5,42,883	22,58,211	TOTAL EXPENDITURE.

## LAND

## No. 111.—Land Revenue

Heads.	1942					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>REVENUE.</b>						
Ordinary Land Revenue . . . .	21,94,765	14,05,271	7,32,66,095	4,03,11,409	3,09,58,316	6,79,62,224
Sale of Government estates . . . .	6,384	—	—	1,691	2,296	24,397
Sale-proceeds of Waste Lands and Redemption of Land Tax.	—	2,140	6,54,551	1,63,607	33,543	840
Recoveries on account of Survey and Settlement Charges.	252	—	3,25,365	2,57,758	4,20,176	—
Rents, etc., of Fisheries . . . .	—	—	1,49,044	552	15,999	185
Recovery of Cost of maintenance of boundary pillars.	—	—	—	4,576	2,634	23,807
Rates and Cesses on Lands . . . .	199	—	—	—	38,73,255	2,74,218
Recoveries of overpayments and Collection of payments for services rendered.	5,772	3	57,229	80,446	2,87,593	8,555
Miscellaneous . . . . .	2,33,526	6,364	9,87,828	8,42,838	6,06,318	7,14,980
Receipts in England (Net) . . . .	—	—	—	—	—	1,294
<b>Total . . . . .</b>	<b>24,40,898</b>	<b>4,13,778</b>	<b>7,54,40,112</b>	<b>4,16,62,877</b>	<b>3,62,00,130</b>	<b>6,90,10,500</b>
<i>Deduct—Refunds . . . . .</i>	<i>3,453</i>	<i>977</i>	<i>1,27,764</i>	<i>2,94,388</i>	<i>71,284</i>	<i>25,178</i>
<i>Deduct—Portion of Land Revenue due to Irrigation.</i>	<i>3,95,879</i>	—	<i>2,33,42,692</i>	<i>7,05,431</i>	—	<i>38,56,179</i>
<b>TOTAL REVENUE . . . . .</b>	<b>20,41,566</b>	<b>4,12,801</b>	<b>5,19,69,656</b>	<b>4,06,63,058</b>	<b>3,61,28,846</b>	<b>6,51,29,143</b>

REVENUE.

and Expenditure—*contd.*

-43.

Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	Heads.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	REVENUE.
5,19,59,492	1,24,19,915	2,35,31,097	1,20,19,574	22,25,957	52,80,467	1,97,26,376	Ordinary Land Revenue.
2,309	363	—	80	72,782	—	—	Sale of Government estates.
1,17,689	17,549	1,436	1,35,082	45,273	7,479	4,85,746	Sale-proceeds of Waste Lands and Redemption of Land Tax.
3,933	39,452	16,017	—	—	7,163	4,482	Recoveries on account of Survey and Settlement Charges.
—	9,464	143	4,16,685	—	10,667	—	Rents, etc., of Fisheries.
4	—	—	—	—	903	—	Recovery of Cost of maintenance of boundary pillars.
58,371	—	6,54,110	17,35,359	401	—	—	Rates and Cesses on Lands.
6,881	3,15,361	2,089	37,705	1,168	30,563	45,758	Recoveries of overpayments and Collection of payments for services rendered.
79,28,890	9,79,968	9,18,662	15,73,137	2,15,902	1,54,846	2,19,017	Miscellaneous.
—	—	—	—	—	—	—	Receipts in England (Net).
6,00,77,569	1,37,82,072	2,51,23,554	1,59,17,622	25,61,483	54,92,088	2,04,81,379	Total.
40,003	42,538	19,000	29,038	9,339	9,631	3,01,729	Deduct—Refunds.
2,78,91,606	—	—	—	2,47,334	3,17,729	1,53,40,589	Deduct—Portion of Land Revenue due to Irrigation.
3,21,45,960	1,37,39,534	2,51,04,554	1,58,88,584	23,94,810	51,64,728	48,39,061	TOTAL REVENUE.

## No. 111.—Land Revenue

1942

Heads.	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>EXPENDITURE.</b>						
Administration . . . . .	1,99,030	—	—	25,09,622	6,31,653	2,40,748
Survey, Settlement and Record operations.	3,40,165	—	5,33,287	—	12,39,431	17,61,753
Land Records . . . . .	1,90,408	50,933	4,03,982	27,57,664	92,726	61,94,049
Encumbered estates . . . . .	—	—	—	—	—	—
Management of Government estates	—	—	—	—	13,71,059	8,76,189
Land Revenue Collections . . . . .	1,19,667	—	—	—	20,175	1,679
Allowances to District and Village officers.	—	10,483	—	—	—	—
Fishery Collections . . . . .	—	—	—	—	—	—
Assignments and Compensations . . . . .	77,707	—	15,96,276	14,17,548	1,14,581	3,19,026
Works . . . . .	—	—	—	—	—	30,441
Special Development Programme . . . . .	—	—	—	80,866	—	—
Charges in England (Net) . . . . .	4,007	—	7,199	3,813	7,677	11,036
<b>TOTAL EXPENDITURE . . . . .</b>	<b>9,30,984</b>	<b>61,416</b>	<b>25,40,744</b>	<b>67,69,513</b>	<b>34,77,302</b>	<b>94,34,921</b>



REVENUE.

and Expenditure—contd.

-43.

Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	Heads.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	EXPENDITURE.
2,31,615	3,24,599	—	5,02,550	22,410	75,107	7,69,266	Administration.
4,61,789	64,786	70,015	78,463	3,07,237	1,13,257	3,06,325	Survey, Settlement and Record operations.
39,34,621	26,437	17,86,944	4,73,905	3,64,869	40,010	14,15,824	Land Records.
—	—	—	—	—	—	—13,520	Encumbered estates.
1,19,447	4,68,320	1,620	63,141	32,059	1,38,628	—	Management of Government estates
—	—	91,652	4,96,459	—	—	—	Land Revenue Collections.
8,772	—	—	—	8,037	—	—	Allowances to District and Village officers.
—	—	—	1,136	—	—	—	Fishery Collections.
42,311	1,06,670	20,931	76,906	18,515	16,246	10,027	Assignments and Compensations.
14,329	—	—	15,070	—	—	—	Works.
1,59,949	—	—	—	—	—	—	Special Development Programme.
8,816	827	—	320	4,808	310	8,608	Charges in England (Net).
49,81,649	9,91,639	19,71,162	17,07,950	7,57,935	3,83,558	24,96,530	TOTAL EXPENDITURE.

## LAND

## No. 111.—Land Revenue

1943

Heads.	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>REVENUE.</b>						
Ordinary Land Revenue . . . . .	33,99,982	3,66,436	7,72,88,885	3,14,47,116	3,51,86,452	6,96,26,819
Sale of Government estate . . . . .	—	—	—	33,133	60	62,627
Sale-proceeds of Waste Lands and Redemption of Land Tax.	—	2,518	9,32,212	2,37,152	33,508	1,052
Recoveries on account of Survey and Settlement Charges.	—	—	1,68,570	2,25,059	3,89,156	—
Rents, etc., of Fisheries . . . . .	—	—	1,96,968	—	14,360	571
Recovery of Cost of maintenance of boundary pillars.	—	—	—	1,119	2,901	17,260
Rates and Cesses on Lands . . . . .	593	—	—	—	45,86,254	2,93,683
Recoveries of overpayments and Collection of payments for services rendered.	2,841	6	49,024	77,713	3,10,813	12,461
Miscellaneous . . . . .	3,63,071	6,133	13,21,822	10,02,140	5,04,104	7,75,918
Loss or gain by exchange . . . . .	—	—	—	1	—	—
Receipts in England—High Commissioner.	—	—	—	743	—	—
<b>Total</b> . . . . .	<b>37,66,487</b>	<b>3,75,093</b>	<b>7,99,57,481</b>	<b>3,30,24,176</b>	<b>4,10,27,608</b>	<b>7,07,90,391</b>
<i>Deduct</i> —Refunds . . . . .	<i>13,304</i>	<i>2,642</i>	<i>1,65,036</i>	<i>1,52,583</i>	<i>42,656</i>	<i>66,555</i>
<i>Deduct</i> —Portion of Land Revenue Due to Irrigation.	<i>(a)4,31,393</i>	—	<i>2,90,18,079</i>	<i>7,20,994</i>	—	<i>38,75,754</i>
<b>TOTAL REVENUE</b> . . . . .	<b>33,21,790</b>	<b>3,72,451</b>	<b>5,07,74,366</b>	<b>3,21,50,599</b>	<b>4,09,84,952</b>	<b>6,68,48,082</b>

**REVENUE.**

and Expenditure—*contd.*

Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	Heads.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
5,75,31,557	1,26,38,254	2,52,98,642	1,25,90,246	23,06,215	51,02,915	3,34,20,210	REVENUE. Ordinary Land Revenue.
8,089	—	—	15,365	36,729	—	—	Sale of Government estates.
47,132	329	63,841	2,55,781	1,509	855	5,99,885	Sale-proceeds of Waste Lands and Redemption of Land Tax.
10,195	25,075	9,120	—	—	1,01,430	15,837	Recoveries on account of Survey and Settlement Charges.
—	9,108	115	5,14,415	—	7,897	—	Rents, etc., of Fisheries.
7	—	—	—	—	3	—	Recovery of Cost of maintenance of boundary pillars.
72,808	—	6,57,109	15,20,182	2,278	—	—	Rates and Cesses on Lands.
17,100	3,88,252	1,563	29,640	6,065	44,827	21,947	Recoveries of overpayments and Collection of payments for services rendered.
1,13,17,984	10,92,185	27,24,261	16,60,167	2,51,946	1,92,242	1,68,737	Miscellaneous.
—	—	—	—	—	—	—	Loss or gain by exchange
—	—	—	—	—	—	—	Receipts in England—High Commissioner.
6,90,04,872	1,41,53,203	2,87,54,651	1,65,85,796	26,04,742	54,50,169	3,42,26,616	Total.
51,572	91,872	6,874	32,976	26,654	10,110	2,91,705	Deduct—Refunds.
3,23,10,510	—	—	—	2,55,719	3,22,570	2,65,19,516	Deduct—Portion of Land Revenue due to Irrigation.
3,66,42,799	1,40,61,331	2,87,47,777	1,65,52,820	23,22,369	51,17,489	74,15,395	TOTAL REVENUE.

## No. 111.—Land Revenue

1943

Heads.	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>EXPENDITURE.</b>						
Administration . . . . .	2,01,668	—	—	26,65,658	9,68,066	2,82,094
Survey, Settlement and Record operations.	4,21,580	—	5,18,621	—	10,66,838	8,67,257
Land Records . . . . .	2,08,462	53,509	4,82,157	28,39,793	88,301	64,98,348
Encumbered estates . . . . .	—	—	—	—	—	—
Management of Government estates	—	—	—	—	15,44,086	10,06,267
Land Revenue Collections . . . . .	1,14,991	—	—	—	42,259	1,681
Allowances to District and Village Officers.	—	10,975	—	—	—	—
Fishery Collections . . . . .	—	—	—	—	—	—
Assignments and Compensations . . . . .	94,474	—	13,29,567	13,46,926	90,676	3,23,118
Works . . . . .	—	—	—	—	—	14,803
Special Development Programme . . . . .	—	—	—	65,398	—	—
Charges in England (Net) . . . . .	8,035	—	14,863	3,122	3,697	5,936
Loss or gain by exchange . . . . .	14	—	26	5	6	10
<b>TOTAL EXPENDITURE . . . . .</b>	<b>10,49,224</b>	<b>64,484</b>	<b>23,45,234</b>	<b>69,20,902</b>	<b>38,03,929</b>	<b>89,99,514</b>

**REVENUE.**

**and Expenditure—contd.**

Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	Heads.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	EXPENDITURE.
1,08,750	3,55,065	—	5,67,735	23,516	80,619	7,85,313	Administration.
4,12,248	87,245	45,423	69,000	3,64,264	31,003	2,28,206	Survey, Settlement and Record operations.
44,31,129	30,517	34,61,375	5,12,992	4,00,784	42,064	15,13,539	Land Records.
—	—	—	—	—	—	—22,478	Encumbered Estates.
1,50,750	4,98,479	2,930	56,546	24,241	1,46,979	—	Management of Government estates.
—	—	1,12,007	6,09,349	—	—	—	Land Revenue Collections.
7,729	—	—	—	7,145	—	—	Allowances to District and Village Officers.
—	—	—	519	—	—	—	Fishery Collections.
39,981	86,653	16,377	77,217	18,431	15,224	10,747	Assignments and Compensations.
21,925	—	—	11,810	—	2,000	—	Works.
1,77,945	—	—	—	—	—	—	Special Development Programme.
4,413	563	—	1,809	4,800	—	9,116	Charges in England (Net).
8	1	—	3	8	—	16	Loss or gain by exchange.
53,54,878	10,58,523	36,38,112	19,06,980	8,45,189	3,17,889	25,24,459	TOTAL EXPENDITURE.

1944						
Heads.	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>REVENUE.</b>						
Ordinary Land Revenue . . . .	31,15,863	3,94,450	8,23,39,917	4,00,95,699	3,76,24,040	6,64,90,159
Sale of Government estates . . . .	—	—	—	26,727	780	9,739
Sale-proceeds of Waste Lands and Redemption of Land Tax.	—	5,032	3,21,497	1,05,375	26,706	9,943
Recoveries on account of Survey and Settlement Charges.	—	—	1,00,908	2,02,017	13,55,361	—
Rents, etc., of Fisheries . . . .	—	—	2,69,564	—	22,161	—
Recovery of Cost of maintenance of boundary pillars.	—	—	—	3,878	11,667	11,858
Rates and Cesses on Lands . . . .	300	—	—	2,352	51,82,675	1,72,462
Recoveries of overpayments and Collection of payments for services rendered.	3,999	10	49,263	88,805	4,43,316	26,238
Miscellaneous . . . . .	5,53,485	5,321	17,00,172	9,20,680	3,25,595	30,93,378
Receipts in England—High Commissioner.	23	—	—	—	—	—
Total . . . . .	36,73,672	4,04,813	8,47,81,321	4,14,45,533	4,49,92,301	6,98,13,777
<i>Deduct—Refunds . . . . .</i>	<i>1,29,075</i>	<i>770</i>	<i>3,32,980</i>	<i>1,62,668</i>	<i>49,510</i>	<i>71,744</i>
<i>Deduct—Portion of Land Revenue due to Irrigation.</i>	<i>4,37,865</i>	—	<i>2,95,30,105</i>	<i>7,04,559</i>	—	<i>39,12,229</i>
<b>TOTAL REVENUE . . . . .</b>	<b>31,06,732</b>	<b>4,04,043</b>	<b>5,49,18,236</b>	<b>4,05,78,306</b>	<b>4,49,42,791</b>	<b>6,58,29,804</b>

REVENUE.

and Expenditure—*contd.*

-45.							
Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	Heads.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
							<b>REVENUE.</b>
5,48,27,511	1,25,89,657	2,29,04,999	1,21,44,131	23,02,824	50,94,500	3,60,96,471	Ordinary Land Revenue.
2,261	—	—	110	41,133	—	—	Sale of Government estates.
79,609	72	3,233	3,35,914	3,443	1,202	5,44,988	Sale-proceeds of Waste Lands and Redemption of Land Tax.
21,280	22,686	18,216	—	—	74,526	15,904	Recoveries on account of Survey and Settlement Charges.
—	23,862	483	6,72,121	—	11,282	—	Rents, etc., of Fisheries.
36	—	—	—	—	60	—	Recovery of Cost of maintenance of boundary pillars.
1,15,306	—	12,90,654	14,90,958	—	—	—	Rates and Cesses on Lands.
14,442	3,26,238	3,406	59,039	496	50,830	66,715	Recoveries of overpayments and Collection of payments for services rendered.
1,30,20,276	12,20,769	12,82,400	18,71,001	2,67,240	1,62,150	3,70,106	Miscellaneous.
—	—	—	—	—	—	—	Receipts in England—High Commissioner.
6,80,80,721	1,41,83,284	2,55,03,391	1,65,73,274	26,15,136	53,94,550	3,70,94,184	Total.
98,969	35,083	20,375	33,006	4,892	5,081	4,85,686	Deduct—Refunds.
3,31,82,043	—	—	—	2,57,607	3,28,500	2,86,76,276	Deduct—Portion of Land Revenue due to Irrigation.
3,47,99,709	1,41,48,201	2,54,83,016	1,65,40,268	23,52,637	50,60,969	79,32,222	TOTAL REVENUE.

## No. 111.—Land Revenue

Heads.	1944					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>EXPENDITURE.</b>						
Administration . . . . .	2,23,260	—	—	26,04,540	11,10,054	2,97,053
Survey, Settlement and Record operations.	3,66,466	—	5,53,748	—	8,89,202	2,06,730
Land Records . . . . .	2,43,722	60,281	5,48,847	33,23,400	76,432	70,77,554
Encumbered estates . . . . .	—	—	—	—	—	—
Management of Government estates	—	—	—	—	17,12,636	10,21,036
Land Revenue Collections . . . . .	21,769	—	—	—	39,354	2,317
Allowances to District and Village Officers.	—	11,990	—	—	—	—
Fishery Collections . . . . .	—	—	—	—	—	—
Assignments and Compensations . . . . .	1,12,501	—	14,69,526	13,30,227	84,661	4,17,345
Works . . . . .	—	—	—	—	—	11,521
Special Development Programme . . . . .	—	—	—	88,947	—	—
Transfer to the land revenue equalisation fund.	—	—	—	—	—	—
Charges in England (Net) . . . . .	4,007	—	4,822	—	7,578	—
<b>TOTAL EXPENDITURE . . . . .</b>	<b>9,71,725</b>	<b>72,271</b>	<b>25,76,943</b>	<b>73,47,114</b>	<b>39,20,017</b>	<b>90,33,556</b>



**REVENUE.**

and Expenditure—*contd.*

-45.

Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	Heads.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	EXPENDITURE.
1,85,051	3,62,481	—	5,61,255	19,945	95,594	8,51,056	Administration.
5,57,478	1,21,820	38,709	76,185	3,00,588	20,532	1,44,769	Survey, Settlement and Record operations.
50,05,743	32,358	22,56,075	5,54,539	4,32,291	43,925	17,42,994	Land Records.
—	—	—	—	—	—	7,554	Encumbered estates.
1,61,385	5,96,336	3,674	87,530	6,950	1,58,809	—	Management of Government estates.
—	—	89,176	7,00,455	—	—	—	Land Revenue Collections.
7,452	—	—	—	12,688	—	—	Allowances to District and Village Officers.
—	—	—	547	—	—	—	Fishery Collections.
54,779	81,628	17,081	78,221	26,074	13,026	11,740	Assignments and Compensations.
25,907	—	—	22,261	—	1,769	—	Works.
—	—	—	—	—	—	—	Special Development Programme.
—	—	—	—	—	—	1,08,67,333	Transfer to the land revenue equalisation fund.
1,831	353	284	1,571	4,808	—	7,018	Charges in England (Net).
59,99,626	11,94,976	24,04,999	20,82,564	8,12,344	3,33,655	1,36,32,504	TOTAL EXPENDITURE.

## No. 111.—Land Revenue

Heads.	1945					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>REVENUE.</b>						
Ordinary Land Revenue . . .	26,09,081	4,09,370	7,72,68,028	3,70,21,584	3,32,34,281	6,79,42,547
Sale of Government estates . . .	—	—	—	—	8,224	5,618
Sale-proceeds of Waste Lands and Redemption of Land Tax.	—	7,203	5,47,717	1,92,584	25,968	4,935
Recoveries on account of Survey and Settlement Charges.	—	—	1,36,527	2,24,692	1,98,751	—
Rents, etc., of Fisheries . . .	—	—	3,16,024	—	17,353	748
Recovery of Cost of maintenance of boundary pillars.	—	—	—	6,491	945	23,839
Rates and Cesses on Lands . . .	—	—	—	—	49,11,802	2,79,004
Recoveries of overpayments and Collection of payments for services rendered.	1,768	3,039	59,564	66,200	1,88,747	14,892
Miscellaneous . . . . .	5,70,781	5,742	16,98,951	16,18,137	2,66,875	33,22,276
Receipts in England—High Commissioner.	—	—	—	—	—	—
<b>Total.</b>	<b>31,81,630</b>	<b>4,25,354</b>	<b>8,00,26,811</b>	<b>3,91,29,688</b>	<b>3,88,47,946</b>	<b>7,15,93,859</b>
<i>Deduct—Refunds . . . . .</i>	<i>2,227</i>	<i>780</i>	<i>2,94,041</i>	<i>1,39,505</i>	<i>1,33,020</i>	<i>82,423</i>
<i>Deduct—Portion of Land Revenue due to Irrigation.</i>	<i>(a)3,83,224</i>	—	<i>2,73,73,547</i>	<i>6,95,707</i>	—	<i>39,12,229</i>
<b>TOTAL REVENUE .</b>	<b>27,96,179</b>	<b>4,24,574</b>	<b>5,23,59,223</b>	<b>3,82,94,476</b>	<b>3,87,14,926</b>	<b>6,75,99,207</b>

(a) Includes Rs. 3,28,903 relating to the Nasirabad Section of the Lloyd Barrage and Canals Construction.

**REVENUE.**

and Expenditure—*contd.*

-46-							Heads.
Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	REVENUE.
5,51,13,533	1,24,94,963	2,40,79,418	1,29,17,970	22,63,665	53,79,380	4,14,14,472	Ordinary Land Revenue.
2,878	—	—	—	21,008	—	—	Sale of Government estates.
3,260	82	1,499	2,38,004	—	1,082	95,722	Sale-proceeds of Waste Lands and Redemption of Land Tax.
18,600	14,437	18,760	—	—	17,507	3,106	Recoveries on account of Survey and Settlement Charges.
—	5,676	150	8,81,031	—	14,332	—	Rents, etc., of Fisheries.
—	—	—	—	—	285	—	Recovery of Cost of maintenance of boundary pillars.
97,812	—	10,41,762	17,74,308	374	—	—	Rates and Cesses on Lands.
6,986	2,30,038	5,212	35,829	2,144	40,256	1,10,966	Recoveries of overpayments and Collection of payments for services rendered.
1,36,00,809	13,45,784	16,01,125	16,48,010	3,08,068	2,31,587	2,21,910	Miscellaneous.
—	—	—	—	—	—	—	Receipts in England—High Commissioner.
6,88,43,278	1,40,90,980	2,67,47,926	1,74,95,152	25,95,259	56,84,429	4,18,46,176	Total.
92,700	89,885	25,474	76,540	8,841	2,508	17,62,853	Deduct—Refunds.
3,54,56,083	—	—	—	2,44,695	2,86,757	3,26,73,139	Deduct—Portion of Land Revenue due to Irrigation.
3,32,94,495	1,40,01,095	2,67,22,452	1,74,18,612	23,41,723	53,95,164	74,10,184	TOTAL REVENUE.

## No. 111.—Land Revenue

Heads.	1945					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>EXPENDITURE.</b>						
Administration . . . . .	2,54,464	—	—	27,87,689	14,88,083	3,75,184
Survey, Settlement and Record operations.	3,53,183	—	5,86,622	—	9,40,606	6,559
Land Records . . . . .	2,89,161	64,643	5,75,528	39,64,092	85,592	95,37,712
Encumbered estates . . . . .	—	—	—	—	—	—
Management of Government estates	—	—	—	—	22,62,873	11,82,317
Land Revenue Collections . . . . .	17,285	—	—	—	39,999	2,214
Allowances to District and Village officers (a).	—	12,080	—	—	—	—
Fishery Collections . . . . .	—	—	—	—	—	—
Assignments and Compensations . . . . .	94,561	—	14,21,662	13,63,523	1,53,722	3,51,138
Works . . . . .	—	—	—	—	—	50,286
Transfer to the Land Revenue Equalisation Fund.	—	—	—	—	—	—
Charges in England (Net) . . . . .	4,285	—	17,076	5,877	15,468	—
Special Development Programme . . . . .	—	—	—	91,044	—	—
<b>TOTAL EXPENDITURE . . . . .</b>	<b>10,12,939</b>	<b>76,723</b>	<b>26,00,888</b>	<b>82,12,225</b>	<b>49,86,343</b>	<b>11,15,05,410</b>

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

REVENUE.

and Expenditure—*contd.*

-46.

Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	Heads.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,97,772	3,73,942	—	6,21,730	23,221	93,494	9,63,373	Administration.
7,64,199	1,28,347	67,622	1,16,995	3,09,071	9,256	1,87,606	Survey, Settlement and Record operations.
62,37,340	38,860	27,36,463	6,59,682	4,56,271	49,590	20,05,877	Land Records.
—	—	—	—	—	—	35,619	Encumbered estates.
2,23,712	6,43,138	10,733	93,673	10,006	1,71,964	—	Management of Government estates.
—	—	91,760	6,94,437	—	—	—	Land Revenue Collections.
8,061	—	—	—	8,654	—	—	Allowances to District and Village officers (a).
—	—	—	1,824	—	—	—	Fishery Collections.
41,716	94,368	22,242	78,444	17,891	12,817	10,576	Assignments and Compensations.
29,981	—	—	22,899	—	2,501	—	Works.
—	—	—	—	—	—	1,60,05,442	Transfer to the Land Revenue Equalisation Fund.
2,404	3,663	145	741	14,372	—	3,129	Charges in England (Net).
—	—	—	—	—	—	—	Special Development Programme.
75,05,185	12,77,318	29,28,965	22,90,425	8,39,486	3,39,623	1,92,11,622	TOTAL EXPENDITURE.

1946

Heads.	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>REVENUE.</b>						
Ordinary Land Revenue . . .	27,92,558	4,25,257	8,31,56,443	3,61,15,921	3,46,89,914	7,11,58,864
Sale of Government estates . . .	—	—	—	91,502	357	11,243
Sale-proceeds of Waste Lands and Redemption of Land Tax.	—	3,728	1,95,702	3,61,580	27,155	1,103
Recoveries on account of Survey and Settlement Charges.	—	—	1,97,057	1,92,940	66,559	—
Rents, etc., of Fisheries . . .	—	—	2,90,909	—	22,374	—
Recovery of Cost of maintenance of boundary pillars.	—	—	—	638	—	19,369
Rates and Cesses on Lands . . .	—	—	—	4,553	47,20,187	3,15,736
Recoveries of overpayments . . .	96	228	28,975	10,727	1,213	4,169
Collection of payments for services rendered.	1,950	5,400	44,258	48,555	7,79,065	5,164
Miscellaneous . . . . .	6,06,601	10,914	15,21,677	7,47,732	2,89,041	7,90,804
Receipts in England . . . . .	—	—	1,253	—	—	—
<b>Total</b> . . . . .	<b>34,01,205</b>	<b>4,45,527</b>	<b>8,54,36,274</b>	<b>3,75,74,148</b>	<b>4,05,95,865</b>	<b>7,23,06,452</b>
<i>Deduct—Refunds</i> . . . . .	<i>6,368</i>	<i>6,086</i>	<i>1,17,378</i>	<i>2,83,229</i>	<i>1,66,657</i>	<i>1,39,272</i>
<i>Deduct—Portion of Land Revenue due to Irrigation.</i>	<i>4,39,465</i>	—	<i>3,05,28,939</i>	<i>7,33,753</i>	—	<i>39,84,656</i>
<b>TOTAL REVENUE</b> . . . . .	<b>29,55,372</b>	<b>4,39,441</b>	<b>5,47,89,907</b>	<b>3,65,57,166</b>	<b>4,04,29,208</b>	<b>6,81,82,524</b>

**REVENUE.**

and Expenditure—*contd.*

Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	Heads.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
5,58,83,451	1,23,72,189	2,28,01,845	1,30,35,603	20,16,606	49,81,156	4,44,00,494	REVENUE.
1,559	—	—	13	24,760	—	—	Ordinary Land Revenue.
3,823	46,575	12,956	2,48,327	74	8	1,06,182	Sale of Government estates.
—	12,258	9,446	—	—	30,772	6,106	Sale-proceeds of Waste Lands and Redemption of Land Tax.
—	15,950	1,072	12,98,306	—	17,140	—	Recoveries on account of Survey and Settlement Charges.
—	—	—	—	—	65	—	Rents, etc., of Fisheries.
97,507	—	12,07,482	17,44,553	1,512	—	—	Recovery of Cost of maintenance of boundary pillars.
80,234	1,697	2,316	4,891	671	197	42,174	Rates and Cesses on Lands.
1,192	2,78,803	5,138	19,094	700	29,620	1,25,966	Recoveries of overpayments.
1,57,90,324	12,10,136	17,28,824	16,28,702	3,09,733	3,39,470	1,74,094	Collection of payments for services rendered.
—	—	—	—	—	—	—	Miscellaneous.
7,18,58,090	1,39,37,658	2,57,69,079	1,79,79,489	23,54,056	53,98,428	4,48,55,016	Receipts in England.
3,01,262	16,622	13,047	33,894	1,083	10,265	10,68,517	Total
3,47,94,129	—	—	—	2,34,614	3,22,909	3,57,41,773	Deduct—Refunds.
3,67,62,699	1,39,20,986	2,57,56,032	1,79,45,595	21,18,359	50,65,254	80,44,726	Deduct—Portion of Land Revenue due to Irrigation.
							<b>TOTAL REVENUE.</b>

## LAND

## No. 111.—Land Revenue

Heads.	1946					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>EXPENDITURE.</b>						
Administration . . . . .	3,02,821	—	—	29,34,424	19,54,016	3,91,025
Survey, Settlement and Record operations.	3,73,430	—	5,91,192	—	16,96,512	75,502
Land Records . . . . .	3,62,271	78,276	6,30,739	46,06,684	1,03,633	1,12,71,517
Encumbered estates . . . . .	—	—	—	—	—	—
Management of Government estates	—	—	—	—	26,66,253	14,68,894
Land Revenue Collections . . . . .	13,496	—	—	—	45,391	2,214
Allowances to District and Village Officers.	—	13,728	(a)	(a)	—	—
Fishery Collections . . . . .	—	—	—	—	—	—
Assignments and Compensations . . . . .	94,063	—	14,85,253	14,16,665	95,215	3,93,136
Works . . . . .	—	—	—	—	—	81,410
Special Development Programme . . . . .	—	—	—	56,221	3,48,939	—
Post-war Development. . . . .	—	—	—	3,888	—	—
Transfer to the Land Revenue Equalisation Fund.	—	—	—	—	—	—
Charges in England (Net) . . . . .	98	—	4,889	3,760	3,208	—
<b>TOTAL EXPENDITURE . . . . .</b>	<b>11,46,179</b>	<b>92,004</b>	<b>27,12,073</b>	<b>90,21,642</b>	<b>69,13,167</b>	<b>1,36,83,698</b>

(a) Recorded under



REVENUE.

and Expenditure—contd.

—47.

Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	Heads.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
2,43,340	4,63,719	—	6,82,063	25,360	1,12,858	20,46,261	EXPENDITURE.
8,89,175	2,52,342	77,272	1,47,823	3,35,376	13,814	1,99,964	Administration.
70,61,485	42,624	32,59,821	7,41,015	5,48,698	63,327	21,78,656	Survey, Settlement and Record operations.
—	—	—	—	—	—	15,819	Land Records.
2,39,753	7,61,586	9,031	1,32,549	6,274	2,39,322	—	Encumbered estates.
—	—	90,257	6,90,122	—	—	—	Management of Government estates.
6,222	—	(a)	(a)	10,791	(a)	—	Land Revenue Collections.
—	—	—	2,322	—	—	—	Allowances to District and Village Officers.
38,173	1,11,228	16,961	40,555	27,515	6,463	10,364	Fishery Collections.
27,953	—	—	24,531	—	—	—	Assignments and Compensations.
—	—	—	—	—	—	—	Works.
—	—	—	—	—	—	—	Special Development Programme.
—	—	—	—	—	19,131	—	Post-war Development.
—	—	—	—	—	—	1,60,84,632	Transfer to the Land Revenue Equalisation Fund.
1,778	1,235	—	1,441	4,800	—	4,209	Charges in England (Net).
85,07,879	16,32,734	34,53,342	24,62,421	9,58,814	4,54,915	2,05,39,905	TOTAL EXPENDITURE

\* Administration.

1947

Heads.	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of West Bengal.	Government of United Provinces.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>REVENUE.</b>							
Ordinary Land Revenue . . . . .	11,35,291	3,59,285	7,86,80,053	3,65,80,389	63,60,674	1,23,72,066	7,12,24,638
Sale of Government estates . . . . .	—	—	—	17,382	287	1,252	673
Sale-proceeds of Waste Lands and Redemption of Land Tax. . . . .	—	4,620	1,24,747	1,98,771	5,660	9,000	166
Recoveries on account of Survey and Settlement Charges. . . . .	—	—	1,46,841	2,60,365	34,121	10,768	—
Rents, etc., of Fisheries . . . . .	—	—	3,42,311	—	13,100	15,441	300
Recovery of Cost of maintenance of boundary pillars. . . . .	—	—	—	9,412	—	—	67,869
Rates and Cesses on Lands . . . . .	503	—	—	162	12,13,962	14,54,847	3,65,604
Recoveries of overpayments . . . . .	34	1	1,07,457	25,662	1,64,294	5,117	9,497
Collection of payments of services rendered. . . . .	4,348	5,651	27,687	1,00,265	70,004	48,517	2,175
Miscellaneous . . . . .	2,52,939	7,306	17,07,159	7,96,238	1,06,678	1,09,774	14,94,640
Receipts in England . . . . .	—	—	—	—	—	—	—
<b>TOTAL</b> . . . . .	<b>13,93,115</b>	<b>3,76,863</b>	<b>8,11,36,255</b>	<b>3,79,88,646</b>	<b>79,68,780</b>	<b>1,40,26,782</b>	<b>7,31,65,562</b>
<i>Deduct</i> —Refunds . . . . .	49,179	2,666	2,94,597	6,77,713	33,966	5,342	40,582
<i>Deduct</i> —Portion of Land Revenue due to Irrigation. . . . .	2,09,323	—	2,77,98,051	7,17,556	—	—	39,84,656
<b>TOTAL REVENUE</b> . . . . .	<b>11,34,613</b>	<b>3,74,197</b>	<b>5,30,43,607</b>	<b>3,65,93,377</b>	<b>79,34,814</b>	<b>1,40,21,440</b>	<b>6,91,40,324</b>
<b>EXPENDITURE.</b>							
Administration . . . . .	59,532	—	—	33,93,126	10,43,203	5,97,437	3,73,772
Survey, Settlement and Record operations. . . . .	70,780	—	6,98,493	—	2,95,163	2,18,592	2,05,672
Land Records . . . . .	1,50,130	84,667	7,15,187	49,23,039	64,681	43,397	1,28,78,544
Encumbered estate . . . . .	—	—	—	—	—	—	—
Management of Government estates. . . . .	—	—	—	—	11,15,660	5,64,305	18,89,943
Land Revenue Collections . . . . .	6,914	—	—	—	44,086	—	2,215
Allowances to District and Village Officers. . . . .	—	14,314	—	—	—	—	—
Fishery Collections . . . . .	—	—	—	—	—	—	—
Assignments and Compensations . . . . .	6,047	—	14,49,469	14,62,504	27,567	47,751	3,99,763
Works . . . . .	—	—	—	—	—	—	67,781
Special Development Programme . . . . .	—	—	—	—	8,52,743	—	—
Post-war Development . . . . .	—	—	—	3,43,716	—	—	—
Transfer to the Land Revenue Equalisation Fund. . . . .	—	—	—	—	—	—	—
Charges in England (Net) . . . . .	—	—	35,220	25,939	711	6,302	10,113
<b>TOTAL EXPENDITURE</b> . . . . .	<b>2,93,403</b>	<b>98,981</b>	<b>28,98,369</b>	<b>1,01,48,324</b>	<b>34,43,814</b>	<b>14,77,784</b>	<b>1,58,27,803</b>

NOTE :—(i) Figures for 1947-48 include available information for undivided  
(ii) Figures for 1947-48 and 1948-49 are unadjusted and

REVENUE.

and Expenditure—contd.

-48.

Government of East Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	Heads.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
79,19,028	1,23,54,088	2,10,42,426	1,30,92,482	..	49,64,129	..	Ordinary Land Revenue.
19,000	—	—	14,108	..	—	..	Sale of Government estates.
—	7,323	1,144	3,42,359	..	155	..	Sale-proceeds of Waste Lands and Redemption of Land Tax.
—	12,870	16,219	—	..	3,456	..	Recoveries on account of Surve and Settlement Charges.
—	13,305	995	10,26,827	..	17,238	..	Rents, etc., of Fisheries.
—	558	—	—	..	105	..	Recovery of Cost of maintenance of boundary pillars.
11,661	—	8,41,240	14,13,689	..	—	..	Rates and Cesses on Lands.
18,986	3,844	4,742	2,327	..	—	..	Recoveries of overpayments.
1,758	2,93,572	2	6,621	..	54,017	..	Collection of payments for services rendered.
5,14,093	12,31,398	15,88,349	17,60,398	..	2,81,170	..	Miscellaneous.
—	—	—	—	..	—	..	Receipts in England.
84,84,526	1,39,16,958	2,34,95,217	1,76,58,811	..	53,20,270	..	TOTAL.
1,957	38,421	27,361	31,561	..	1,875	..	Deduct—Refunds.
5,45,379	—	—	—	..	3,13,944	..	Deduct—Portion of Land Revenue due to Irrigation.
79,36,690	1,38,78,537	2,34,67,856	1,76,27,250	..	50,04,451	..	TOTAL—REVENUE.
23,657	4,36,727	—	5,36,096	..	1,14,913	..	EXPENDITURE.
80,645	1,67,895	88,910	1,39,223	..	1,62,892	..	Administration.
21,61,553	39,328	37,33,945	7,13,490	..	76,137	..	Survey, Settlement and Record operations.
—	—	—	—	..	—	..	Land Records.
—	8,32,087	14,395	1,56,671	..	3,17,331	..	Encumbered estates.
—	—	84,141	7,04,399	..	—	..	Management of Government estates.
—	—	—	—	..	—	..	Land Revenue Collections.
—	—	—	2,352	..	—	..	Allowances to District and Village Officers.
16,051	1,04,419	23,475	15,425	..	16,427	..	Fishery Collections.
10,900	—	—	31,469	..	—	..	Assignments and Compensations.
—	—	—	—	..	19,288	..	Works.
—	—	—	—	..	—	..	Special Development Programme.
—	—	—	—	..	—	..	Post-war Development.
—	3,865	18	1,057	..	—	..	Transfer to the Land Revenue Equalisation Fund.
22,92,806	15,84,321	39,44,884	23,00,182	..	7,06,988	..	Charges in England (Net).
							TOTAL—EXPENDITURE.

India upto 14th August 1947.  
subject to revision.

## No. 111.—Land Revenue

Heads.	1948					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of West Bengal.	Government of United Provinces.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>REVENUE.</b>						
Ordinary Land Revenue . . . . .	12,18,432	4,11,873	7,48,28,700	3,57,52,310	1,55,31,704	6,99,00,812
Sale of Government estates . . . . .	—	—	—	18,895	7,464	73,070
Sale-proceeds of Waste Lands and Redemption of Land Tax.	—	2,371	1,55,678	2,74,440	15,22,816	2,505
Recoveries on account of Survey and Settlement Charges.	—	—	1,43,171	2,67,684	21,449	—
Rents, etc., of Fisheries . . . . .	339	—	[3,01,817	—	13,811	483
Recovery of Cost of maintenance of boundary pillars.	—	—	—	37,824	18,71,516	5,406
Rates and Cesses on Lands . . . . .	—64	—	—	1	—	3,43,390
Recoveries of overpayments . . . . .	—	26	75,991	85,801	2,232	17,367
Collection of payments for services rendered.	1,237	950	38,425	1,11,673	1,15,930	19,129
Miscellaneous . . . . .	3,21,896	7,118	15,53,449	13,84,399	1,43,375	13,24,302
Receipts in England . . . . .	—	—	530	—	—	—
Murtipha House Tax . . . . .	2,608	—	—	—	—	—
<b>TOTAL</b> . . . . .	<b>15,44,448</b>	<b>4,22,338</b>	<b>7,70,97,761</b>	<b>3,79,33,027</b>	<b>1,92,30,297</b>	<b>7,16,86,464</b>
<i>Deduct</i> —Refunds . . . . .	2,845	4,542	2,18,582	6,43,461	33,348	1,50,811
<i>Deduct</i> —Portion of Land Revenue due to Irrigation.	62,593	—	2,71,03,426	6,92,385	—	39,84,656
<b>TOTAL REVENUE</b> . . . . .	<b>14,79,010</b>	<b>4,17,796</b>	<b>4,97,75,753</b>	<b>3,65,99,181</b>	<b>1,91,96,949</b>	<b>6,75,50,997</b>
<b>EXPENDITURE.</b>						
Administration . . . . .	77,909	—	4,48,041	34,62,450	12,51,623	4,27,206
Survey, Settlement and Record operation.	39,278	[6,327	9,52,428	—	4,48,711	—
Land Records . . . . .	2,04,150	1,18,894	7,61,075	56,79,922	77,417	1,41,05,865
Encumbered estate . . . . .	—	—	—	—	—	—
Management of Government estate.	—	—	—	—	10,08,789	21,10,726
Land Revenue Collections . . . . .	9,732	—	—	—	—	2,216
Allowances to District and Village Officers.	—	18,354	—	—	—	—
Fishery Collections . . . . .	—	—	—	—	—	1,64,173
Assignments and Compensations . . . . .	380	—	15,48,734	15,98,211	62,729	3,97,345
Works . . . . .	—	—	—	—	—	99,055
Special Development Programme . . . . .	—	—	—	—	—	—
Post-war Development . . . . .	—	—	—	10,84,501	—	—
Transfer to the Land Revenue Equalisation Fund.	—	—	—	—	—	—
Charges in England (Net) . . . . .	—522	—	34,544	—	8,794	1,819
<b>TOTAL EXPENDITURE</b> . . . . .	<b>3,30,927</b>	<b>1,43,575</b>	<b>37,44,824</b>	<b>1,18,25,084</b>	<b>28,58,063</b>	<b>1,73,08,405</b>

REVENUE.

and Expenditure—concl'd.

-49.					Heads.
Government of East Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of Orissa.	
Rs.	Rs.	Rs.	Rs.	Rs.	REVENUE.
1,43,23,917	1,24,26,696	2,78,62,447	1,23,35,133	51,33,805	Ordinary Land Revenue.
6,271	267	—	13,913	—	Sale of Government estates.
1,039	3,667	2,306	1,57,836	1,881	Sale-proceeds of Waste Lands and Redemption of Land Tax.
—	2,341	13,621	—	2,637	Recoveries on account of Survey and Settlement Charges.
—	5,725	697	11,09,443	22,077	Rents, etc., of Fisheries.
—	129	—	—	2,537	Recovery of Cost of maintenance of boundary pillars.
10,795	—	9,61,592	14,51,029	—	Rates and Cesses on Lands.
18,985	5,555	5,828	3,309	9	Recoveries of overpayments.
9	2,28,316	—	17,532	20,205	Collection of payments for services rendered.
3,85,590	13,54,082	19,19,220	16,91,734	3,09,169	Miscellaneous.
—	—	—	6,720	—	Receipts in England.
—	—	—	—	—	Murtipha House Tax.
1,47,46,606	1,40,26,778	3,07,65,711	1,67,86,649	54,92,320	TOTAL.
62,157	50,013	48,896	35,144	11,574	Deduct—Refunds.
10,11,200	—	—	—	3,42,466	Deduct—Portion of Land Revenue due to Irrigation.
1,36,73,249	1,39,76,765	3,07,16,815	1,67,51,505	51,38,280	TOTAL—REVENUE.
					EXPENDITURE.
33,258	5,16,616	—	5,01,226	1,26,958	Administration.
1,38,472	1,33,929	92,890	1,81,165	4,80,795	Survey, Settlement and Record operations.
41,72,622	50,920	40,70,171	9,10,689	63,768	Land Records.
—	—	—	—	—	Encumbered estates.
—	24,09,038	3,80,031	1,29,071	4,18,287	Management of Government estates.
—	—	54,534	6,13,850	—	Land Revenue Collections.
—	—	—	—	—	Allowances to District and Village Officers.
—	—	—	3,239	—	Fishery Collections.
29,618	1,64,368	19,534	14,796	18,353	Assignments and Compensations.
3,108	—	—	35,544	—	Works.
—	—	—	—	—	Special Development Programme.
—	—	—	—	19,611	Post-war Development.
—	—	—	—	—	Transfer to the Land Revenue Equalisation Fund.
—	624	4,981	4,871	—	Charges in England (Net).
43,77,078	32,75,495	46,62,141	23,94,451	11,27,772	TOTAL—EXPENDITURE.

## PROVINCIAL

## No. 112.—Provincial Excise Revenue

Heads.	1941					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
REVENUE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Country spirits . . . . .	15,07,057	1,44,027	1,19,39,827	88,61,027	77,92,016	64,56,758
Country fermented liquor . . . . .	4,570	83,997	1,97,59,750	45,80,657	17,29,008	10,13,863
Malt liquors . . . . .	1,34,749	3,180	5,91,813	81,532	2,42,162	1,48,691
Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits).	4,30,953	2,620	10,56,860	70,52,670	11,68,403	21,40,001
Receipts from commercial spirits, including denatured spirits and medicated wines.	53,178	97	75,710	4,07,571	2,73,256	77,435
Opium . . . . .	6,88,420	1,062	24,37,272	15,74,442	39,80,837	20,85,059
Duties on medicinal and toilet preparations containing alcohol, opium, etc.	1,608	2	1,74,296	4,15,546	5,36,555	1,39,180
Hemp and other drugs . . . . .	4,09,316	10,483	15,57,405	14,90,051	30,91,874	35,63,715
Receipts from Distilleries . . . . .	—	—	2,398	23,68,208	9,123	89
Receipts from sale of Power alcohol . . . . .	—	—	—	—	—	83,923
Fines, confiscations and miscellaneous.	1,497	910	2,73,720	5,35,021	1,06,351	35,039
Recoveries of overpayments . . . . .	45	—	5,448	5,058	1,260	1,081
Collection of payments for services rendered.	672	—	11,717	8,879	84,216	2,653
Receipts in England . . . . .	—	—	—	21	—	—
	32,32,065	2,46,378	3,78,86,216	2,73,80,783	1,90,15,061	1,57,47,487
Deduct—Refunds . . . . .	11,152	1	87,158	2,85,660	1,59,529	8,23,997
TOTAL REVENUE . . . . .	32,20,913	2,46,377	3,77,99,058	2,70,95,123	1,88,55,532	1,49,23,490
EXPENDITURE.						
Cost of Establishments, etc. (a) . . . . .	1,34,688	4,542	22,80,795	39,33,338	16,04,973	7,89,667
Cost of opium supplied to Provincial Excise Department.	1,61,542	96	2,43,844	3,08,869	5,17,617	1,89,283
Purchase of Power alcohol . . . . .	—	—	—	—	—	71,863
Miscellaneous . . . . .	2,34,819	560	1,74,350	6,68,471	97,555	6,337
Expenditure in England . . . . .	—	—	6,960	1,560	6,913	—
Deduct—Share of Combined Salt and Excise Establishments debitable to Salt.	—	—	—	—	—	—
TOTAL EXPENDITURE . . . . .	5,31,049	5,198	27,05,949	41,12,238	22,27,058	10,57,150

(a) Includes charges for Superintendence, District Executive

(Source : The Combined Finance and Revenue Accounts of the

**EXCISE REVENUE.**

**and Expenditure.**

Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	Heads.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	REVENUE.
60,22,473	69,21,872	37,72,205	22,14,483	7,86,124	9,03,745	22,48,255	Country spirits.
6,532	25,84,084	2,13,492	6,305	—	1,00,062	41,125	Country fermented liquor.
12,05,519	—	82,634	1,669	5,320	—	45,493	Malt liquors.
11,32,156	2,37,045	1,51,795	2,17,301	65,546	33,091	6,46,834	Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits).
1,16,798	69,143	25,493	10,569	10,697	5,569	18,116	Receipts from commercial spirits including denatured spirits and medicated wines.
40,31,634	7,79,372	11,79,804	1,03,988	1,12,021	18,56,513	5,05,592	Opium.
31,392	—	30,239	—	7,725	1,510	19,099	Duties on medicinal and toilet preparations containing alcohol, opium, etc.
15,25,875	15,04,380	11,77,128	5,84,594	1,24,888	5,53,938	6,67,915	Hemp and other drugs.
3,653	—	200	—	—	400	5,27,407	Receipts from Distilleries.
—	—	—	—	—	—	—	Receipts from sale of Power Alcohol.
3,37,380	76,187	32,382	19,136	9,782	13,405	9,463	Fines, confiscations and miscellaneous.
940	361	950	69	74	589	175	Recoveries of overpayments.
229	—	292	1,075	—	127	6,393	Collection of payments for services rendered.
—	—	—	—	—	—	—	Receipts in England.
1,44,14,581	1,21,72,444	66,66,614	31,59,189	11,22,177	34,70,949	47,35,867	
21,26,149	5,815	6,873	15,134	12,585	3,615	88,509	Deduct—Refunds.
1,22,88,432	1,21,66,629	66,59,741	31,44,055	11,09,592	34,67,334	46,47,358	TOTAL REVENUE.
							EXPENDITURE.
4,63,930	11,21,693	6,17,872	4,03,596	66,889	3,53,154	5,05,475	Cost of Establishments, etc. (a).
6,89,265	82,470	1,48,474	5,419	17,701	2,79,608	69,000	Cost of opium supplied to Provincial Excise Department.
—	—	—	—	—	—	—	Purchase of Power alcohol.
44,940	1,553	12,527	2,660	—	4,177	24,920	Miscellaneous.
1,453	1,354	725	2,033	—	—	—	Expenditure in England.
—	—	—	—	—	76,000	49,561	Deduct—Share of Combined Salt and Excise Establishments debitable to Salt.
11,99,590	12,07,073	7,79,698	4,13,708	84,590	5,60,949	5,49,834	TOTAL EXPENDITURE.

Establishment, Distilleries, Excise Bureau and Works.

(Central and Provincial Governments in India)

## PROVINCIAL

## No. 112.—Provincial Excise Revenue

Heads.	1942					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
REVENUE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Country spirits . . . . .	19,73,429	2,15,447	1,70,51,583	1,22,96,688	1,16,28,438	94,67,654
Country fermented liquor . . . . .	430	87,154	2,26,04,700	49,26,410	17,27,942	10,50,481
Malt liquors . . . . .	1,12,437	3,074	8,15,558	1,40,588	1,52,035	5,15,608
Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits).	6,81,029	2,536	16,48,869	1,22,61,438	28,22,101	52,60,575
Receipts from commercial spirits, including denatured spirits and medicated wines.	55,374	92	64,290	3,11,786	1,51,969	68,400
Opium . . . . .	7,27,313	1,406	24,61,456	18,22,515	44,34,989	22,59,937
Duties on medicinal and toilet preparations containing alcohol, opium, etc.	1,420	5	1,42,607	2,95,843	10,74,251	1,79,526
Hemp and other drugs . . . . .	2,64,206	14,599	17,23,959	18,53,798	33,72,375	34,57,106
Receipts from Distilleries . . . . .	35	—	2,061	33,34,579	11,882	1,831
Receipts from Sale of Power alcohol.	—	—	—	—	—	3,66,330
Fines confiscations and miscellaneous.	2,334	695	2,86,581	6,05,601	94,442	36,113
Recoveries of overpayments . . . . .	7	—	4,094	12,948	909	2,829
Collection of payments for services rendered.	312	—	11,982	7,475	77,966	4,011
Receipts in England . . . . .	—	—	—	—	—	—
	38,18,326	3,25,008	4,58,17,740	3,78,69,669	2,55,49,299	2,26,70,401
<i>Deduct</i> —Refunds . . . . .	20,512	—	1,06,473	3,45,091	1,84,767	20,71,301
<b>TOTAL REVENUE . . . . .</b>	<b>37,97,814</b>	<b>3,25,008</b>	<b>4,67,11,267</b>	<b>3,75,24,578</b>	<b>2,53,64,532</b>	<b>2,05,99,100</b>
<b>EXPENDITURE.</b>						
Cost of Establishments, etc. (a) . . . . .	1,45,893	4,977	24,07,034	32,23,444	16,33,131	7,99,078
Cost of opium supplied to Provincial Excise Department.	2,65,531	220	4,77,256	3,04,096	5,21,602	1,92,248
Purchase of Power alcohol . . . . .	—	—	—	—	—	2,50,949
Miscellaneous . . . . .	97,064	1,048	3,11,129	6,46,500	1,38,863	4,763
Expenditure in England . . . . .	—	—	7,067	2,315	42,385	—
<i>Deduct</i> —Share of Combined Salt and Excise Establishments debitable to Salt.	—	—	—	—	—	—
<b>TOTAL EXPENDITURE . . . . .</b>	<b>5,08,488</b>	<b>6,245</b>	<b>32,02,486</b>	<b>41,76,355</b>	<b>23,35,981</b>	<b>12,47,038</b>

(a) Includes charges for Superintendence, District Executive



**EXCISE REVENUE**

**and Expenditure—contd.**

-43.							Heads.
Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	REVENUE.
64,12,032	84,01,466	46,32,015	8,84,726	9,12,857	10,49,593	29,31,848	Country spirits.
18,879	27,26,184	2,35,430	6,010	—	1,02,913	29,503	Country fermented liquor.
13,43,354	—	54,589	275	17,696	160	62,172	Malt liquors.
26,04,308	4,66,605	2,26,477	3,32,288	74,343	23,030	19,79,345	Wines and spirits (foreign liquor other than beer, medicated wines and commercial spirits).
1,08,908	83,671	20,072	5,500	11,967	5,204	26,772	Receipts from commercial spirits including denatured spirits and medicated wines.
48,02,820	8,25,022	12,49,815	75,780	1,44,892	20,91,633	5,85,196	Opium.
58,902	—	23,510	—	4,355	1,828	28,065	Duties on medicinal and toilet preparations containing alcohol, opium, etc.
8,13,947	13,58,918	13,43,264	7,36,262	52,752	5,51,190	9,26,051	Hemp and other drugs.
2,452	—	906	—	—	400	6,04,948	Receipts from Distilleries.
—	—	—	—	—	—	—	Receipts from Sale of Power alcohol.
6,26,317	95,773	38,518	15,614	3,644	14,154	10,256	Fines, confiscations and miscellaneous.
501	156	107	29	12	214	616	Recoveries of overpayments.
3,023	63	403	1,259	15	—	6,411	Collection of payments for services rendered.
—	—	—	—	—	—	—	Receipts in England.
1,67,95,443	1,39,57,858	78,25,106	20,57,743	12,22,533	38,40,319	71,91,183	
26,50,808	11,865	18,521	1,644	19,162	1,649	1,05,638	Deduct—Refunds.
1,41,44,635	1,39,45,993	78,06,585	20,56,099	12,03,371	38,38,670	70,85,545	TOTAL REVENUE.
							EXPENDITURE.
4,85,877	11,89,492	6,42,218	3,65,103	66,084	3,78,472	5,34,626	Cost of Establishment, etc. (a).
7,37,988	75,278	91,756	10,395	25,276	3,60,449	68,825	Cost of opium supplied to Provincial Excise Department.
—	—	—	—	—	—	—	Purchase of Power Alcohol.
42,130	1,253	17,263	2,660	—	12,663	24,920	Miscellaneous.
291	2,650	—	—	—	—	—	Expenditure in England.
—	—	—	—	—	76,000	51,005	Deduct—Share of Combined Salt and Excise Establishments debitable to Salt.
12,66,286	11,93,395	7,51,237	3,78,158	91,360	6,75,584	5,77,366	TOTAL EXPENDITURE.

Establishment, Distilleries, Excise Bureau and Works.

## No. 112.—Provincial Excise Revenue

Heads.	1943					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>REVENUE.</b>						
Country spirits . . . . .	24,43,771	3,28,932	2,60,91,252	1,95,94,366	2,04,51,864	1,91,75,146
Country fermented liquor . . . . .	—	82,184	3,65,48,588	65,86,051	13,10,382	13,67,484
Malt liquors . . . . .	42,169	14,531	5,25,621	1,83,493	29,063	3,12,410
Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits).	10,48,871	6,001	32,21,909	1,70,39,069	80,80,413	63,38,158
Receipts from commercial spirits, including denatured spirits and medicated wines.	1,16,554	41	42,254	3,46,339	7,90,277	1,12,535
Opium . . . . .	9,83,091	2,875	27,13,450	20,46,442	50,75,751	33,20,616
Duties on medicinal, and toilet preparations containing alcohol, opium, etc.	—	—	1,46,094	2,45,332	—	3,42,590
Hemp and other drugs . . . . .	1,78,627	32,952	23,29,270	24,07,690	52,25,300	54,73,261
Receipts from Distilleries . . . . .	—	—	3,139	45,85,094	12,548	5,120
Receipts from Sale of power alcohol	—	—	—	—	—	3,19,186
Fines, confiscations and miscellaneous.	5,407	872	4,03,949	12,22,908	1,12,231	49,820
Recoveries of overpayments . . . . .	—	—	4,618	8,405	7,259	6,909
Collection of payments for services rendered.	2,135	—	14,105	18,131	99,938	11,142
Receipts in England . . . . .	—	—	—	—	—	—
	48,20,625	4,68,388	7,20,44,249	5,42,83,320	4,11,95,026	3,68,34,377
<i>Deduct—Refunds</i> . . . . .	12,847	—	93,701	7,09,857	3,20,920	16,62,373
<b>TOTAL REVENUE</b> . . . . .	48,07,778	4,68,388	7,19,50,548	5,35,73,463	4,08,74,106	3,51,72,004
<b>EXPENDITURE.</b>						
Cost of Establishments, etc. (a) . . . . .	1,47,891	5,197	27,59,540	38,38,465	17,40,324	8,37,229
Cost of opium supplied to Provincial Excise Department.	2,58,684	335	3,87,450	2,88,969	5,26,838	2,65,795
Miscellaneous . . . . .	81,224	1,211	4,53,019	7,61,379	1,19,992	3,90,835
Expenditure in England . . . . .	—	—	7,482	2,137	734	—
<i>Deduct—Share of Combined Salt and Excise Establishments debitable to Salt.</i>	—	—	—	—	—	—
<b>TOTAL EXPENDITURE</b> . . . . .	4,87,799	6,743	36,07,491	48,90,950	23,87,888	14,93,859

(a) Includes charges for Superintendence, District Executive

**EXCISE REVENUE**

and Expenditure—*contd.*

1943-44.							Heads.
Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sindh.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	REVENUE.
1,10,03,978	1,46,55,080	73,91,629	14,15,660	10,87,454	13,29,401	45,34,677	Country spirits.
22,602	40,81,712	3,96,130	12,770	—	1,08,821	77,094	Country fermented liquor.
12,58,522	51	1,01,718	243	10,625	227	17,001	Malt liquors.
31,93,555	10,89,488	4,83,002	15,51,708	81,630	53,608	18,27,570	Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits).
97,307	2,21,571	19,355	11,035	10,318	1,776	48,951	Receipts from commercial spirits including denatured spirits and medicated wines.
74,60,202	10,34,645	14,22,724	98,944	1,89,558	22,41,647	8,04,633	Opium.
55,368	—	24,587	—	6,350	2,080	29,673	Duties on medicinal and toilet preparations containing alcohol, opium, etc.
3,98,651	20,37,617	20,38,912	11,47,213	6,116	6,79,840	15,03,228	Hemp and other drugs.
3,581	—	591	—	—	—	5,20,935	Receipts from Distilleries.
—	—	—	—	—	—	—	Receipts from Sale of Power alcohol.
2,09,869	1,40,968	51,275	31,241	13,653	15,627	14,149	Fines, confiscations and miscellaneous.
1,830	576	183	324	85	782	344	Recoveries of overpayments.
2,623	—	432	2,470	—	2,085	29,484	Collection of payments for services rendered.
—	—	—	—	—	—	—	Receipts in England.
2,37,08,088	2,32,61,708	1,19,30,538	42,71,608	14,05,789	44,35,894	94,07,739	
14,79,199	37,873	22,795	41,361	6,017	1,134	1,13,303	Deduct—Refunds.
2,22,28,889	2,32,23,835	1,19,07,743	42,30,247	13,99,772	44,34,760	92,94,436	TOTAL REVENUE.
							EXPENDITURE.
5,42,631	12,37,967	6,87,989	3,87,071	67,087	4,11,336	5,74,269	Cost of Establishment, etc. (a).
6,48,270	92,296	1,20,015	13,245	17,325	2,60,820	98,224	Cost of opium supplied to Provincial Excise Department.
42,130	2,767	39,561	85,921	—	12,402	23,485	Miscellaneous.
2,134	2,909	—	—	—	—	—	Expenditure in England.
—	—	—	—	—	76,000	48,494	Deduct—Share of Combined Salt and Excise Establishments debitable to Salt.
12,35,165	13,35,939	8,47,565	4,86,237	84,412	6,08,558	6,47,484	TOTAL EXPENDITURE.

## No. 112.—Provincial Excise Revenue

Heads.	1944-45.					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
REVENUE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Country Spirits . . . . .	31,63,958	4,70,561	4,59,22,050	2,77,11,649	2,98,98,727	2,89,93,031
Country fermented liquor . . . . .	—	1,14,074	6,68,47,986	79,75,337	34,03,489	15,70,711
Malt liquors . . . . .	92,150	3,258	6,20,646	3,12,650	6,08,817	3,45,094
Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits).	20,36,691	9,734	50,80,048	2,52,31,142	1,98,00,496	78,87,996
Receipts from Commercial spirits, including denatured spirits and medicated wines.	3,58,427	28	48,773	3,21,810	47,43,308	1,54,783
Opium . . . . .	1,33,321	4,060	49,31,284	32,14,620	80,04,558	45,30,880
Duties on medicinal and toilet preparations containing alcohol, opium, etc.	3,698	—	1,80,102	3,75,698	—	7,03,925
Hemp and other drugs . . . . .	1,91,616	33,966	36,54,061	36,92,087	87,77,380	67,49,954
Receipts from Distilleries . . . . .	—	—	10,519	53,03,069	12,993	34,085
Receipts from Sale of power alcohol	—	—	—	—	—	2,18,115
Fines, confiscations and miscellaneous.	5,162	1,029	6,80,823	24,07,699	1,55,552	56,760
Recoveries of overpayments . . . . .	—	—	2,665	11,042	779	1,158
Collection of payments for services rendered.	190	—	46,683	21,779	1,24,875	6,553
	69,85,213	6,36,710	12,80,25,640	7,65,78,582	7,55,28,774	5,12,53,045
Deduct—Refunds . . . . .	28,239	—	2,37,084	9,88,119	1,64,590	14,77,120
<b>TOTAL REVENUE . . . . .</b>	<b>69,56,974</b>	<b>6,36,710</b>	<b>22,77,88,556</b>	<b>7,55,90,463</b>	<b>7,53,64,184</b>	<b>4,97,75,925</b>
<b>EXPENDITURE</b>						
Cost of Establishments, etc. (a) . . . . .	1,95,541	9,914	33,91,607	43,82,084	19,45,249	9,50,680
Cost of opium supplied to Provincial Excise Department	2,31,366	419	5,42,400	3,38,062	6,46,991	3,53,968
Miscellaneous . . . . .	81,101	3,852	6,57,117	5,80,307	1,21,789	2,93,647
Expenditure in England . . . . .	—	—	15,732	13,175	146	—
Deduct—Share of Combined Salt and Excise Establishments debitable to Salt	—	—	—	—	—	—
<b>TOTAL EXPENDITURE . . . . .</b>	<b>5,08,008</b>	<b>14,182</b>	<b>46,02,866</b>	<b>53,13,628</b>	<b>27,14,175</b>	<b>15,98,295</b>

(a) Includes charges for Superintendence, District Executive

**EXCISE REVENUE.**

and Expenditure—*contd.*

1944-45.							Heads.
Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	REVENUE.
1,96,90,874	2,25,89,884	1,23,29,145	22,49,074	17,46,472	18,92,055	50,17,306	Country spirits.
28,630	63,62,803	6,26,398	16,944	—	1,25,591	4,80,854	Country fermented liquor.
18,45,534	—	71,571	656	20,470	..	43,834	Malt liquors.
61,87,909	17,79,829	5,76,415	42,73,203	1,48,007	49,804	33,62,480	Wines and spirits (foreign liquor other than beer, medicated wines and commercial spirits).
97 504	5,52,728	28,352	12,617	20,203	2,072	28,822	Receipts from Commercial spirits including denatured spirits and medicated wines.
1,09,15,795	12,14,162	19,91,287	1,60,499	3,41,276	32,70,808	10,19,376	Opium.
66,885	—	62,327	—	6,041	2,660	1,36,519	Duties on Medicinal and toilet preparations containing alcohol opium, etc.
4,78,160	31,85,193	30,78,880	15,95,612	3,555	8,23,714	17,80,573	Hemp and other drugs.
6,144	—	304	—	—	—	—	Receipts from Distilleries.
—	—	—	—	—	—	4,93,584	Receipts from Sale of Power alcohol.
4,52,064	2,42,4331	87,606	35,055	6,510	14,290	24,256	Fines, confiscations and miscellaneous.
2,212	2,088	488	362	40	437	1,931	Recoveries of overpayments.
640	—	225	944	—	160	11,734	Collection of payments for services rendered.
3,97,72,351	3,59,29,018	1,88,52,998	83,44,966	22,92,664	61,81,591	1,24,01,269	
33,96,870	24,122	34,795	90,768	8,648	10,508	1,28,943	Deduct—Refunds.
3,63,75,481	3,59,04,896	1,88,18,203	82,54,198	22,84,016	61,71,083	1,22,72,326	TOTAL REVENUE.
							EXPENDITURE.
6,35,730	13,88,934	7,84,755	4 18,009	76,535	4,66,319	6,12,762	Cost of Establishments, etc. (a)
7,16,528	1,28,353	1,35,094	11,443	34,376	4,40,734	95,976	Cost of opium supplied to Provincial Excise Department.
75,552	565	96,384	—	—	9,987	24,920	Miscellaneous.
1,839	2,312	546	—	—	—	—	Expenditure in England.
—	—	—	—	—	—	54,000	Deduct—Share of Combined Salt and Excise Establishments debitable to Salt.
14,29,649	15,20,164	10,16,779	4,29,452	1,10,911	9,16,040	6,79,658	TOTAL EXPENDITURE.

Establishment, Distilleries, Excise Bureau and Works.

## PROVINCIAL

## No. 112.—Provincial Excise Revenue

Heads.	1945-46.					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
REVENUE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Country spirits . . . . .	53,13,751	6,64,647	6,17,57,241	3,09,61,364	3,46,09,410	3,48,34,739
Country fermented liquor . . . . .	237	1,14,489	8,48,22,114	1,00,85,977	49,23,173	19,54,543
Malt liquors . . . . .	70,704	3,960	7,85,961	1,87,859	6,32,490	2,83,541
Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits).	17,68,620	10,490	73,83,450	3,29,92,792	1,36,94,358	77,82,407
Receipts from commercial spirits, including denatured spirits and medicated wines.	68,859	—	2,39,955	3,73,473	13,87,628	1,31,968
Opium . . . . .	14,11,710	5,423	59,43,626	33,42,515	97,82,651	51,22,409
Duties on medicinal and toilet preparations containing alcohol, opium, etc.	4,030	—	4,54,437	7,00,597	—	4,46,662
Hemp and other drugs . . . . .	2,46,629	29,213	58,18,171	40,38,835	1,07,32,975	85,28,199
Receipts from Distilleries . . . . .	—	—	8,948	60,54,073	11,969	596
Receipts from Sale of Power alcohol	—	—	—	—	—	23,72,525
Fines, confiscations and miscellaneous.	6,195	1,970	8,79,640	20,33,934	1,57,771	1,36,190
Recoveries of overpayments . . . . .	481	—	5,576	9,948	1,080	872
Collection of payments for services rendered.	70	—	44,214	21,378	1,67,698	1,685
	88,91,286	8,30,182	16,81,74,033	8,99,02,546	8,21,02,201	6,15,96,336
<i>Deduct—Refunds . . . . .</i>	<i>34,381</i>	<i>16</i>	<i>2,24,202</i>	<i>8,12,779</i>	<i>2,76,320</i>	<i>20,97,056</i>
<b>TOTAL REVENUE . . . . .</b>	<b>88,56,905</b>	<b>8,30,166</b>	<b>16,79,49,831</b>	<b>8,90,89,768</b>	<b>8,17,25,881</b>	<b>5,94,97,281</b>
<b>EXPENDITURE.</b>						
Cost of Establishments, etc. (a) . . . . .	2,76,755	8,512	38,72,910	52,60,326	23,96,480	10,10,960
Cost of opium supplied to Provincial Excise Department.	2,93,274	714	4,21,575	4,86,088	5,46,239	5,46,239
Miscellaneous . . . . .	15,318	1,650	8,51,679	31,41,489	11,19,882	22,43,784
Expenditure in England . . . . .	—	—	13,047	13,066	—	1,769
<i>Deduct—Share of Combined Salt and Excise Establishments debitable to Salt.</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>..</i>
<b>TOTAL EXPENDITURE . . . . .</b>	<b>5,85,347</b>	<b>10,876</b>	<b>51,59,211</b>	<b>89,02,967</b>	<b>30,62,601</b>	<b>37,16,560</b>

(a) Includes charges for Superintendence, District Executive

**EXCISE REVENUE**

**and Expenditure—contd.**

1945-46.							Heads.
Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	REVENUE.
1,76,26,806	2,94,03,424	1,61,52,423	41,30,494	15,01,725	26,33,689	58,69,874	Country spirits.
38,985	86,38,608	7,46,194	22,560	—	1,45,549	10,36,881	Country fermented liquor.
15,58,643	14,82,123	85,195	1,812	4,325	—	1,06,432	Malt liquors.
45,30,922	2,07,097	6,66,690	22,91,470	2,17,946	75,428	42,77,233	Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits).
1,15,804	—	21,609	28,020	9,745	1,993	35,780	Receipts from commercial spirits, including denatured spirits and medicated wines.
1,07,64,589	14,46,893	25,00,582	1,66,587	3,76,223	44,66,625	12,00,999	Opium.
60,068	—	55,116	—	11,581	1,921	70,940	Duties on medicinal and toilet preparations containing alcohol, opium, etc.
4,16,474	51,57,895	41,28,259	16,83,989	5,919	14,85,639	18,72,666	Hemp and other drugs.
2,773	—	188	—	—	—	5,90,463	Receipts from Distilleries.
—	—	—	—	—	—	—	Receipts from Sale of Power alcohol.
7,42,386	2,18,801	1,16,520	40,324	13,337	32,679	75,906	Fines, confiscations and miscellaneous.
1,776	678	400	896	—	450	816	Recoveries of overpayments.
1,056	—	869	1,506	27	2,964	26,776	Collection of payments for services rendered.
3,58,60,282	4,65,55,519	2,44,74,045	83,67,658	21,40,828	88,46,937	1,51,64,766	
55,14,622	3,74,635	31,888	1,21,861	8,284	11,303	2,42,450	Deduct—Refunds.
3,03,45,660	4,61,80,884	2,44,42,157	82,45,797	21,32,544	88,35,634	1,49,22,316	TOTAL REVENUE.
							EXPENDITURE.
7,45,848	15,47,371	9,92,957	5,03,359	81,683	5,73,860	6,50,909	Cost of Establishments, etc. (a).
9,85,443	1,44,861	1,68,356	10,924	45,625	5,09,194	1,37,353	Cost of opium supplied to Provincial Excise Department.
16,300	4,380	88,339	13,584	—	12,045	24,380	Miscellaneous.
317	2,047	1,284	—	—	—	—	Expenditure in England.
—	—	—	—	—	—	66,831	Deduct—Share of Combined Salt and Excise Establishments debitable to Salt.
17,47,908	16,98,659	11,50,936	5,16,943	1,27,308	10,95,099	7,45,811	TOTAL EXPENDITURE.

Establishment, Distilleries, Excise Bureau and Works.

**PROVINCIAL**  
**No. 112.--Provincial Excise**

Heads.	1946-47.					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>REVENUE.</b>						
Country spirits . . . . .	61,05,931	8,35,833	6,33,26,514	3,23,81,292	2,76,51,090	3,83,31,104
Country fermented liquor . . . . .	63,109	99,654	6,46,45,549	1,18,66,160	47,19,173	23,89,803
Malt liquors . . . . .	1,38,310	6,854	17,12,432	1,26,571	2,78,111	3,79,468
Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits).	11,40,365	13,786	51,09,761	3,59,17,377	94,29,167	55,03,816
Receipts from Commercial spirits, including denatured spirits and medicated wines.	2,46,373	13	1,26,241	8,26,479	16,22,147	1,12,164
Opium . . . . .	17,99,866	7,672	60,80,425	39,29,071	1,09,80,346	68,26,310
Duties on Medicinal and toilet preparations containing alcohol, opium, etc.	—	—	3,97,301	5,70,430	—	8,40,900
Hemp and other drugs . . . . .	2,21,459	51,432	48,93,700	39,28,519	1,04,99,180	1,05,92,815
Receipts from Distilleries . . . . .	—	—	29,592	63,31,383	8,463	11,680
Sale of alcohol for use as motor fuel	—	—	—	—	—	36,48,816
Receipts from sale of power alcohol	—	—	—	—	—	1,04,364
Fines, confiscations and miscellaneous.	9,952	1,389	8,27,667	26,46,470	1,61,589	98,623
Recoveries of overpayments . . . . .	—	—	15,050	55,456	3,981	4,087
Collection of payments for services rendered.	—	—	39,083	16,949	1,81,754	371
<b>TOTAL . . . . .</b>	<b>97,25,365</b>	<b>10,16,633</b>	<b>14,72,03,315</b>	<b>9,85,96,157</b>	<b>6,55,35,001</b>	<b>6,88,44,321</b>
<b>Deduct—Refunds . . . . .</b>	<b>1,78,435</b>	<b>3</b>	<b>4,03,979</b>	<b>11,71,396</b>	<b>13,52,391</b>	<b>14,72,768</b>
<b>TOTAL—REVENUE . . . . .</b>	<b>95,46,930</b>	<b>10,16,630</b>	<b>14,67,99,336</b>	<b>9,74,24,761</b>	<b>6,41,82,610</b>	<b>6,73,71,553</b>



**EXCISE REVENUE.**

Revenue and Expenditure—*contd.*

1946-47.							Heads.
Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	REVENUE.
1,88,26,274	3,18,47,316	1,41,12,859	44,73,641	19,27,874	31,02,913	57,33,372	Country spirits.
92,120	1,01,95,797	2,76,832	21,735	9,148	1,53,968	8,58,764	Country fermented liquor.
12,61,081	—	43,578	—	5,955	460	4,033	Malt liquors.
36,73,842	10,10,552	4,47,243	19,54,533	2,41,553	1,47,282	34,51,448	Wines and spirits (foreign liquors other than beer, medicated wine and commercial spirits).
1,75,753	2,31,684	32,864	17,316	28,636	19,403	44,550	Receipts from Commercial spirits, including denatured spirits and medicated wines.
1,32,32,405	21,39,639	28,84,755	1,65,607	4,60,051	58,35,028	16,67,656	Opium.
90,036	—	54,209	—	24,438	61	62,256	Duties on Medicinal and toilet preparations containing alcohol, opium, etc.
4,73,119	58,59,005	46,02,881	15,16,796	2,985	17,33,131	7,21,561	Hemp and other drugs.
32,209	—	1,868	—	—	—	10,48,368	Receipt from Distilleries.
—	—	—	—	—	—	—	Sale of alcohol for use as motor fuel.
—	—	—	—	—	—	—	Receipts from sale of power alcohol.
2,81,354	2,73,699	1,29,610	41,112	2,261	95,999	31,706	Fines, confiscations and miscellaneous.
18	303	541	679	394	310	7,006	Recoveries of overpayments.
—	—	2,147	1,218	—	1,886	14,438	Collection of payments for services rendered.
3,81,38,211	5,15,57,995	2,25,89,387	81,92,637	27,03,295	1,10,90,441	1,36,45,198	TOTAL.
28,33,112	42,831	1,64,557	33,929	9,530	7,162	6,50,730	Deduct—Refunds.
3,53,05,099	5,15,15,164	2,24,24,830	81,58,708	26,93,765	1,10,83,279	1,29,94,468	TOTAL—REVENUE.

## PROVINCIAL

## No. 112.—Provincial Excise

Heads.	1946-47.					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>EXPENDITURE.</b>						
Cost of Establishments, etc. (a)	2,96,867	9,942	42,39,096	58,19,622	25,99,720	11,12,843
Cost of opium supplied to Provincial Excise Department.	5,16,219	833	5,83,943	8,17,198	10,11,555	7,10,578
Departmental and Commission Shops.	—	—	—	2,49,060	—	—
Purchase of alcohol for use as motor fuel.	—	—	—	—	—	40,67,533
Purchase of Ganja and other drugs	—	1,000	—	20,364	—	—
Compensations . . . . .	1,22,776	—	4,69,229	9,49,659	97,340	15,785
Expenditure in England . . . . .	—	—	16,406	20,596	249	7,246
Deduct—Share of Combined Salt and Excise Establishments debitable to Salt.	—	—	—	—	—	—
<b>TOTAL—EXPENDITURE</b>	<b>9,35,862</b>	<b>11,775</b>	<b>53,08,674</b>	<b>78,76,499</b>	<b>37,08,864</b>	<b>59,13,985</b>

(a) Includes charges for Superintendence, District Executive Establishment, Distilleries, Excise Bureau and Works.

**EXCISE REVENUE.**

Revenue and Expenditure—*contd.*

1946-47.							Heads.
Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
							<b>EXPENDITURE.</b>
7,91,836	18,67,422	9,85,766	5,79,704	85,148	6,77,307	12,62,387	Cost of Establishment, etc. (a).
13,02,968	3,27,660	2,11,455	11,514	63,760	7,69,638	2,00,502	Cost of opium supplied to Provincial Excise Department.
—	—	—	—	—	—	—	Departmental and Commission Shops.
—	—	—	—	—	—	—	Purchase of alcohol for use as motor fuel.
13,957	—	65,000	—	—	4,328	—	Purchase of Ganja and other drugs.
—	8,324	3,394	—	—	1,914	24,930	Compensations.
1,292	157	1,098	—	—	—	—	Expenditure in England.
—	—	—	—	—	—	83,130	Deduct—Share of Combined Salt and Excise Establishment, debitabte to Salt.
21,10,053	22,03,563	12,66,713	5,91,218	1,48,908	14,53,187	14,04,389	<b>TOTAL—EXPENDITURE.</b>

Heads.	1947-48.						
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of West Bengal.	Government of United Provinces.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>REVENUE.</b>							
Country spirit . . . . .	41,47,505	9,41,265	5,29,32,700	2,89,96,667	92,06,849	1,18,86,849	4,01,43,124
Country fermented liquor . . . . .	2,83,741	1,00,364	3,44,67,331	1,29,86,508	23,15,161	29,12,218	19,86,172
Malted liquors . . . . .	23,447	11,148	7,95,813	48,274	2,34,410	5,49,899	3,19,802
Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits).	10,40,485	16,078	55,05,290	3,28,85,441	40,44,651	64,61,088	59,86,746
Receipts from Commercial spirits, including denatured spirits and medicated wines.	78,331	4	1,21,229	6,74,522	4,52,231	14,94,166	1,73,025
Opium . . . . .	21,49,119	7,122	82,69,009	17,03,218	46,06,120	65,51,859	81,17,128
Duties on Medicinal and toilet preparations containing alcohol, opium, etc.	3,991	—	5,18,714	3,99,829	—	—	10,66,362
Hemp and other drugs . . . . .	1,35,382	72,222	31,94,902	21,53,429	40,78,682	54,19,784	1,06,79,311
Receipts from Distilleries . . . . .	—	—	1,303	47,58,377	2,448	4,100	13,116
Sale of alcohol for use as motor fuel	—	—	—	—	—	—	31,51,571
Receipts from sale of power alcohol	—	—	—	—	—	—	—
Fines, Confiscations and Miscellaneous.	13,069	1,388	13,05,038	15,33,652	95,639	1,06,030	1,00,691
Recoveries of overpayments . . . . .	7,595	—	7,839	6,071	1,446	53	2,121
Collection of payments for services rendered.	571	—	44,542	63,226	85,049	79,872	3,149
<b>TOTAL</b> . . . . .	<b>78,83,236</b>	<b>11,49,591</b>	<b>10,71,63,710</b>	<b>8,62,09,214</b>	<b>2,51,22,686</b>	<b>3,54,65,918</b>	<b>7,17,42,318</b>
<i>Deduct</i> —Refunds . . . . .	<i>98,231</i>	<i>39</i>	<i>2,45,399</i>	<i>7,60,480</i>	<i>38,523</i>	<i>4,665</i>	<i>11,44,611</i>
<b>TOTAL—REVENUE</b> . . . . .	<b>77,85,005</b>	<b>11,49,552</b>	<b>10,69,18,311</b>	<b>8,54,48,734</b>	<b>2,50,84,163</b>	<b>3,54,61,353</b>	<b>7,05,97,707</b>
<b>EXPENDITURE.</b>							
Cost of Establishments, etc. (a) . . . . .	2,58,619	13,422	49,99,615	63,17,735	12,09,335	11,17,053	13,93,910
Cost of opium supplied to Provincial Excise Department.	4,47,600	1,146	5,43,435	6,65,513	8,22,362	5,32,373	6,92,059
Departmental and Commission Shops.	—	—	—	3,10,439	—	—	—
Purchase of alcohol for use as motor fuel.	—	—	—	—	—	—	30,30,100
Purchase of Ganja and other drugs	—	5,500	—	1,31,050	—	—	—
Compensations . . . . .	17,272	—	3,79,275	23,09,999	22,725	27,493	5,045
Expenditure in England . . . . .	—	—	22,138	26,754	2,712	94	6,639
<i>Deduct</i> —Share of Combined Salt and Excise Establishments debitable to Salt.	—	—	—	—	—	—	—
<b>TOTAL—EXPENDITURE</b> . . . . .	<b>7,23,491</b>	<b>20,068</b>	<b>59,44,463</b>	<b>97,61,490</b>	<b>20,57,134</b>	<b>16,77,013</b>	<b>51,27,753</b>

(a) Includes charges for Superintendence, District Executive Establishment, Distilleries, Excise Bureau and Works.

Note :— (i) Figures for 1947-48 include available information for undivided India upto 14 August, 1947.

(ii) Figures for 1947-48 and 1948-49, are unadjusted and subject to revision.

**EXCISE REVENUE.**

Revenue and Expenditure—*contd.*

1947-48.							Heads.
Government of East Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
49,90,602	2,65,53,429	1,20,47,116	54,31,653	..	34,86,068	..	Country spirits.
44,451	1,09,76,030	3,01,082	20,784	..	1,29,224	..	Country fermented liquor.
85,550	—	27,308	61	..	565	..	Malt liquors.
12,62,217	11,73,692	2,80,279	11,84,262	..	1,46,975	..	Wines and spirits (foreign liquors other than beer, medicated wine and commercial spirits).
19,315	2,35,147	77,337	12,974	..	919	..	Receipts from Commercial spirits, including denatured spirits and medicated wines.
36,73,170	19,40,385	27,43,417	1,62,077	..	78,98,945	..	Opium.
6,227	—	61,707	—	..	3,216	..	Duties on Medicinal and toilet preparations containing alcohol, opium, etc.
71,402	58,10,387	43,36,256	13,79,647	..	18,32,594	..	Hemp and other drugs.
839	—	5,222	—	..	—	..	Receipts from Distilleries.
—	—	—	—	..	—	..	Sale of alcohol for use as motor fuel.
—	—	—	—	..	—	..	Receipts from sale of power alcohol.
21,209	2,39,531	1,24,027	37,508	..	30,661	..	Fines, Confiscations and Miscellaneous.
1,136	411	2,562	3,951	..	1,033	..	Recoveries of overpayments.
495	—	861	1,260	..	1,962	..	Collection of payments for services rendered.
1,01,76,613	4,69,29,012	2,00,07,174	82,34,177	..	1,35,45,162	..	TOTAL.
12,068	3,17,511	1,86,183	27,307	..	10,047	..	Deduct—Refunds.
1,01,64,545	4,66,11,501	1,98,20,991	82,06,870	..	1,35,35,115	..	TOTAL—REVENUE.
2,25,020	18,97,569	9,90,758	4,56,406	..	6,73,069	..	EXPENDITURE.
3,25,215	3,43,041	3,56,955	13,373	..	8,85,560	..	Cost of Establishment, etc. (a).
—	—	—	—	..	—	..	Cost of opium supplied to Provincial Excise Department.
—	—	—	—	..	—	..	Departmental and Commission Shops.
—	—	—	—	..	—	..	Purchase of alcohol for use as motor fuel.
—	—	62,880	—	..	5,754	..	Purchase of Ganja and other drugs.
—	5,084	3,658	2,17,275	..	13,227	..	Compensations.
—	433	—	4	..	—	..	Expenditure in England.
—	—	—	—	..	—	..	Deduct—Share of Combined Salt and Excise Establishment debitable to Salt.
5,50,235	22,46,127	14,14,251	7,87,058	..	15,77,610	..	TOTAL—EXPENDITURE.

(a) Includes charges for Superintendence, District Executive Establishment, Distilleries, Excise Bureau and Works.

## PROVINCIAL

## No. 112.—Provincial Excise

Heads.	1948-49.					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of West Bengal.	Government of United Provinces.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>REVENUE.</b>						
Country spirits . . . . .	66,36,977	8,97,074	1,78,71,680	2,04,62,786	2,95,46,206	3,71,08,222
Country fermented liquor . . . . .	118	91,229	1,04,12,049	1,01,09,945	52,41,222	19,19,547
Malt liquors . . . . .	—	17,441	1,89,966	12,862	7,77,345	51,526
Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits).	24,59,533	17,922	19,96,499	2,50,18,473	78,70,255	63,02,792
Receipts from Commercial spirits, including denatured spirits and medicated wines.	1,18,879	2	1,69,155	6,69,738	14,57,210	2,21,123
Opium . . . . .	19,20,225	5,456	32,26,180	6,07,610	1,02,10,337	69,36,671
Duties on Medicinal and toilet preparations containing alcohol, opium, etc.	96	—	4,56,340	8,20,267	—	13,54,202
Hemp and other drugs . . . . .	2,10,769	66,838	8,77,485	5,75,729	67,30,590	78,95,299
Receipts from Distilleries . . . . .	5,400	—	649	29,26,059	10,009	36,757
Sale of alcohol for use as motor fuel	—	—	—	—	—	4,90,381
Receipts from sale of power alcohol	—	—	—	—	—	40,15,602
Fines, Confiscations and Miscellaneous.	13,999	1,240	17,10,722	12,23,936	2,07,474	98,353
Recoveries of overpayments . . . . .	315	18	20,637	15,763	1,815	2,816
Collection of payments for services rendered.	—	—	43,245	49,797	1,47,003	6,374
<b>TOTAL . . . . .</b>	<b>1,13,66,311</b>	<b>10,97,220</b>	<b>3,69,74,607</b>	<b>6,24,92,965</b>	<b>6,21,99,466</b>	<b>6,64,39,665</b>
<i>Deduct</i> —Refunds . . . . .	42,498	24	3,20,722	9,37,233	29,026	11,56,770
<b>TOTAL—REVENUE . . . . .</b>	<b>1,13,23,813</b>	<b>10,97,196</b>	<b>3,66,53,885</b>	<b>6,15,55,732</b>	<b>6,21,70,440</b>	<b>6,52,82,895</b>
<b>EXPENDITURE.</b>						
Cost of Establishments, etc., (a) . . . . .	1,98,868	11,422	59,44,735	84,26,174	23,10,802	17,20,715
Cost of opium supplied to Provincial Excise Department.	4,36,525	—	5,36,464	3,37,338	9,06,743	—
Departmental and Commission Shops.	—	—	—	3,97,480	—	7,26,793
Purchase of alcohol for use as motor fuel.	—	—	—	—	97,340	47,57,059
Purchase of Ganja and other drugs	—	3,334	—	8,280	1,65,855	—
Compensations . . . . .	—	—	4,09,397	4,07,681	—	3,582
Expenditure in England . . . . .	—	—	13,689	17,760	5	6,151
<i>Deduct</i> —Share of Combined Salt and Excise Establishments debitable to Salt.	—	—	—	—	—	—
<b>TOTAL—EXPENDITURE . . . . .</b>	<b>6,35,393</b>	<b>14,756</b>	<b>69,04,285</b>	<b>95,94,713</b>	<b>34,80,745</b>	<b>72,14,300</b>

(a) Includes charges for Superintendence, District Executive Establishment, Distilleries, Excise Bureau and Works.

**EXCISE REVENUE.**

**Revenue and Expenditure—concl'd.**

1948-49.					Heads.
Government of East Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of Orissa.	
Rs.	Rs.	Rs.	Rs.	Rs.	
1,09,98,136	2,77,42,031	1,27,07,703	68,59,502	40,84,803	<b>REVENUE.</b>
33,637	1,20,29,575	4,21,167	23,479	1,29,329	Country spirits.
2,01,960	—	44,176	2,041	1,399	Country fermented liquor.
23,62,801	10,51,649	3,40,398	10,05,357	1,13,427	Malt liquors.
87,104	2,71,590	97,598	18,666	3,389	Wines and spirits (foreign liquors other than beer, medicated wine and commercial spirits).
91,35,539	18,74,712	17,97,540	1,27,824	75,10,559	Receipts from Commercial spirits, including denatured spirits and medicated wines.
15,705	—	1,13,950	—	85,266	Opium.
1,98,193	54,61,500	24,97,943	16,05,971	16,67,757	Duties on Medicinal and toilet preparations containing alcohol opium, etc.
545	—	3,116	—	—	Hemp and other drugs.
—	—	—	—	—	Receipts from Distilleries.
—	—	—	—	—	Sale of alcohol for use as motor fuel.
14,23,560	3,64,154	1,27,845	40,307	37,437	Receipt from sale of power alcohol.
7,238	341	53	326	87	Fines, Confiscations and Miscellaneous.
25	—	1,081	1,788	1,325	Recoveries of overpayments.
2,44,64,445	4,87,95,552	1,81,52,570	96,85,261	1,36,34,778	Collection of payments for services rendered.
6,44,456	2,57,340	44,550	1,47,793	17,258	<b>TOTAL.</b>
2,38,19,989	4,85,38,212	1,81,08,020	95,37,468	1,36,17,520	<i>Deduct</i> —Refunds.
4,94,765	23,32,889	9,14,429	6,58,733	8,08,261	<b>TOTAL—REVENUE.</b>
6,29,614	32,716	2,04,151	18,644	8,16,891	<b>EXPENDITURE.</b>
—	—	—	—	—	Cost of Establishment, etc.
—	—	—	—	—	Cost of opium supplied to Provincial Excise Department.
—	—	—	—	—	Departmental and Commission Shops.
—	—	—	—	—	Purchase of alcohol for use as motor fuel.
5,140	—	25,516	—	4,728	Purchase of Ganja and other drugs.
—	—	4,187	10,313	—	Compensations.
—	210	573	—	—	Expenditure in England.
—	—	—	—	—	<i>Deduct</i> —Share of Combined Salt and Excise Establishment debitable to Salt.
11,29,519	23,65,815	11,48,856	6,87,690	16,29,880	<b>TOTAL—EXPENDITURE.</b>

## STAMP

## No. 113.—Stamp Revenue

Heads.	1941-42.					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>REVENUE.</b>						
<b>NON-JUDICIAL.</b>						
Sale of Stamps . . . .	6,50,004	18,168	86,53,823	95,68,687	98,08,451	26,23,176
Duty on Impressing Documents .	67,812	768	1,06,169	8,51,741	1,44,859	58,349
Fines and Penalties . . . .	3,059	463	85,563	25,260	15,609	43,752
Miscellaneous . . . . .	3,834	1	790	40,551	1,114	23,078
Recoveries from other Governments for Stamps supplied from Provincial Stamp Stores.	—	—	—	—	46	—
<b>TOTAL</b> .	<b>7,24,709</b>	<b>19,400</b>	<b>88,46,345</b>	<b>1,04,86,239</b>	<b>99,70,079</b>	<b>27,48,355</b>
<i>Deduct—Refunds</i> .	<i>18,080</i>	<i>327</i>	<i>1,47,359</i>	<i>96,957</i>	<i>10,63,413</i>	<i>52,308</i>
<b>TOTAL—NON-JUDICIAL</b> .	<b>7,26,629</b>	<b>19,073</b>	<b>86,98,986</b>	<b>1,03,89,282</b>	<b>89,06,666</b>	<b>26,96,047</b>
<b>JUDICIAL.</b>						
<b>(i) Court Fees—</b>						
Court Fees realised in Stamps	6,29,596	29,514	95,87,740	58,89,543	1,61,89,978	1,13,41,915
<i>Deduct—Refunds</i> .	<i>208</i>	<i>—</i>	<i>65,403</i>	<i>67,545</i>	<i>—</i>	<i>—</i>
<b>TOTAL (i)</b> .	<b>6,29,388</b>	<b>29,514</b>	<b>95,22,337</b>	<b>58,21,998</b>	<b>1,61,89,978</b>	<b>1,13,41,915</b>
<b>(ii) Other Receipts—</b>						
Sale of Stamps . . . . .	82,424	—	7,63,218	—	5,84,858	12,68,410
Fines and Penalties . . . .	559	—	687	2,004	4,272	—
Miscellaneous . . . . .	—	—	669	336	164	—
<b>TOTAL</b> .	<b>82,983</b>	<b>—</b>	<b>7,64,574</b>	<b>2,340</b>	<b>5,89,294</b>	<b>12,68,410</b>
<i>Deduct—Refunds</i> .	<i>14,465</i>	<i>—</i>	<i>38,585</i>	<i>—</i>	<i>76,810</i>	<i>1,06,544</i>
<b>TOTAL (ii)</b> .	<b>68,518</b>	<b>—</b>	<b>7,25,989</b>	<b>2,340</b>	<b>5,12,484</b>	<b>11,61,866</b>
<b>TOTAL—JUDICIAL</b> .	<b>6,97,906</b>	<b>29,514</b>	<b>1,02,48,326</b>	<b>58,24,338</b>	<b>1,67,02,462</b>	<b>1,25,03,781</b>

Source : Combined



**REVENUE.**

**and Expenditure.**

1941-42.							Heads.
Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
29,58,775	33,86,523	11,78,467	4,75,268	2,93,873	5,53,634	11,65,433	<b>REVENUE.</b>
							<b>NON-JUDICIAL.</b>
3,21,165	22,377	20,567	675	15,859	1,564	7,876	Sale of Stamps.
47,591	9,751	21,774	3,359	4,999	3,283	2,953	Duty on Impressing Documents.
2,560	141	3,696	232	750	126	104	Fines and Penalties.
—	—	—	—	—	—	—	Miscellaneous.
							Recoveries from other Governments for Stamps supplied from Provincial Stamp Stores.
33,30,091	34,18,792	12,24,504	4,79,534	3,15,481	5,58,607	11,76,366	<b>TOTAL.</b>
84,585	80,786	24,217	7,511	8,968	6,188	14,811	<i>Deduct</i> —Refunds.
32,45,506	33,38,006	12,00,287	4,72,023	3,06,513	5,52,419	11,61,555	<b>TOTAL—NON-JUDICIAL.</b>
							<b>JUDICIAL.</b>
							(i) Court Fees—
33,95,228	69,38,212	28,04,125	387	3,58,772	15,41,429	6,72,819	Court Fees realised in Stamps.
35,086	28,820	12,212	—	—	—	3,181	<i>Deduct</i> —Refunds.
33,60,142	69,09,392	27,91,913	387	3,58,772	15,41,429	6,69,638	<b>TOTAL (i).</b>
							(ii) Other Receipts—
4	3,45,627	—	9,90,506	53,845	—	—	Sale of Stamps.
161	4,016	1,059	1,536	186	2,225	448	Fines and Penalties.
6,536	644	18,436	631	203	229	16	Miscellaneous.
6,701	3,50,287	19,495	9,92,673	54,234	2,454	464	<b>TOTAL.</b>
45,200	—	—	12,573	5,902	6,467	—	<i>Deduct</i> —Refunds.
—38,499	3,50,287	19,495	9,80,100	48,332	—4,013	464	<b>TOTAL (ii).</b>
33,21,643	72,59,679	28,11,408	9,80,487	4,07,104	15,37,416	6,70,102	<b>TOTAL—JUDICIAL.</b>

## No. 113.—Stamp Revenue

Heads.	1941-42.					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
REVENUE— <i>contd.</i>	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>GENERAL.</b>						
Security Printing, India—						
Recoveries from different Governments for the value of Stamps supplied.	26,73,675	—	—	—	—	—
Other Receipts . . . . .	64,083	—	—	—	—	—
<b>TOTAL—GENERAL</b> . . . . .	<b>27,37,758</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>TOTAL—REVENUE</b> . . . . .	<b>41,42,293</b>	<b>48,587</b>	<b>1,89,47,312</b>	<b>1,62,13,620</b>	<b>2,56,09,128</b>	<b>1,51,99,828</b>
<b>EXPENDITURE FOR COLLECTION.</b>						
Superintendence . . . . .	1,302	58	24,681	66,771	55,776	22,663
Central Stamp Office at Calcutta . . . . .	—1,796(a)	—	—	—	—	—
Charges for sale of Stamps—						
Judicial . . . . .	5,487	255	78,987	32,930	1,11,942	1,03,078
Non-Judicial . . . . .	10,568	677	3,24,702	77,468	1,88,538	45,440
Cost of Stamps supplied from Central Stamp Stores.	5,054	343	1,34,361	35,104	1,15,322	76,942
Cost of Stamps supplied from Provincial Stamp Stores.	5	—	—	—	—	—
Security Printing, India—						
Capital Account . . . . .	6,740	—	—	—	—	—
Working Expenses . . . . .	30,56,613(b)	—	—	—	—	—
Interest on Capital . . . . .	1,75,065	—	—	—	—	—
Charges in England (Net) . . . . .	—	—	1,003	—	—	—
<b>TOTAL—EXPENDITURE FOR COLLECTION.</b>	<b>32,59,038</b>	<b>1,333</b>	<b>5,63,734</b>	<b>2,12,273</b>	<b>4,71,578</b>	<b>2,48,123</b>

(a) The *minus* figure is due to adjustment of recoveries made from the Posts and Telegraphs Department which exceeded the actual expenditure under this head.

(b) Includes Rs. 14,100 on account of Depreciation.

REVENUE.

and Expenditure—*contd.*

1941-42							Heads.
Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
—	—	—	—	—	—	—	REVENUE— <i>contd.</i>
—	—	—	—	—	—	—	GENERAL.
—	—	—	—	—	—	—	Security Printing, India—
—	—	—	—	—	—	—	Recoveries from different Governments for the value of Stamps supplied.
—	—	—	—	—	—	—	Other Receipts.
—	—	—	—	—	—	—	TOTAL—GENERAL.
65,67,149	1,05,97,685	40,11,695	14,52,510	7,13,617	20,89,835	18,31,657	TOTAL—REVENUE.
24,607	13,450	25,382	1,488	5,002	2,410	13,063	EXPENDITURE FOR COLLECTION.
—	—	—	—	—	—	—	Superintendence.
24,287	57,164	19,956	7,954	1,713	13,035	5,244	Central Stamp Office at Calcutta.
72,704	89,107	49,139	12,628	19,989	15,757	16,397	Charges for sale of Stamps—
22,786	64,316	13,703	14,817	4,900	18,303	4,647	Judicial.
—	—	—	56	—	—	—	Non-Judicial.
—	—	—	—	—	—	—	Cost of Stamps supplied from Central Stamp Stores.
—	—	—	—	—	—	—	Cost of Stamps supplied from Provincial Stamp Stores.
—	—	—	—	—	—	—	Security Printing, India—
—	—	—	—	—	—	—	Capital Account.
—	—	—	—	—	—	—	Working Expenses.
—	—	—	—	—	—	—	Interest on Capital.
—	—	—	—	—	—	—	Charges in England (Net).
1,44,384	2,24,037	1,00,180	36,943	31,604	49,505	39,351	TOTAL EXPENDITURE FOR COLLECTION.

## STAMP

## No. 113.—Stamp Revenue

Heads.	1942-43					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>REVENUE.</b>						
<b>NON-JUDICIAL.</b>						
Sale of Stamps . . . . .	8,83,703	23,362	1,15,27,269	1,09,57,884	89,79,155	31,64,992
Duty on Impressing Documents . . . . .	1,13,592	1,079	1,08,066	5,20,721	1,15,397	55,918
Fines and Penalties . . . . .	2,122	477	78,190	20,230	11,571	45,141
Miscellaneous . . . . .	3,387	—	4,875	1,56,424	711	3,729
Recoveries from other Governments for Stamps supplied from Provincial Stamp Stores.	—	—	—	—	77	—
<b>TOTAL</b> . . . . .	<b>10,02,804</b>	<b>26,918</b>	<b>1,17,18,400</b>	<b>1,16,55,259</b>	<b>91,06,911</b>	<b>32,69,780</b>
<i>Deduct—Refunds</i> . . . . .	<i>36,793</i>	<i>324</i>	<i>1,60,475</i>	<i>3,40,345</i>	<i>6,82,355</i>	<i>68,212</i>
<b>TOTAL—NON-JUDICIAL</b> . . . . .	<b>9,66,011</b>	<b>26,594</b>	<b>1,15,57,925</b>	<b>1,13,14,914</b>	<b>84,24,556</b>	<b>32,01,568</b>
<b>JUDICIAL.</b>						
<b>(i) Court Fees—</b>						
Court Fees realised in Stamps . . . . .	6,09,869	29,084	95,04,358	57,73,625	1,60,66,227	1,11,70,832
<i>Deduct—Refunds</i> . . . . .	<i>304</i>	<i>491</i>	<i>65,179</i>	<i>70,406</i>	—	—
<b>TOTAL (i)</b> . . . . .	<b>6,09,565</b>	<b>28,593</b>	<b>94,39,179</b>	<b>57,03,219</b>	<b>1,60,66,227</b>	<b>1,11,70,832</b>
<b>(ii) Other Receipts—</b>						
Sale of Stamps . . . . .	99,417	—	8,17,898	—	5,46,143	13,54,984
Fines and Penalties . . . . .	408	—	720	2,238	4,445	20
Miscellaneous . . . . .	12	—	3,021	93	208	12
<b>TOTAL</b> . . . . .	<b>99,837</b>	<b>—</b>	<b>8,21,639</b>	<b>2,331</b>	<b>5,50,796</b>	<b>13,54,916</b>
<i>Deduct—Refunds</i> . . . . .	<i>14,232</i>	—	<i>32,079</i>	—	<i>66,721</i>	<i>1,29,089</i>
<b>TOTAL (ii)</b> . . . . .	<b>85,605</b>	<b>—</b>	<b>7,89,560</b>	<b>2,331</b>	<b>4,84,075</b>	<b>12,25,827</b>
<b>TOTAL—JUDICIAL</b> . . . . .	<b>6,95,170</b>	<b>28,593</b>	<b>1,02,28,739</b>	<b>57,05,550</b>	<b>1,65,50,302</b>	<b>1,23,96,659</b>

REVENUE.

and Expenditure—contd.

1942-43							Heads.
Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	REVENUE.
49,31,839	39,48,877	14,98,278	4,74,455	3,68,618	5,78,644	17,57,073	NON-JUDICIAL.
4,17,932	15,403	25,171	764	7,063	973	5,020	Sale of Stamps.
61,487	10,979	18,669	3,034	4,095	3,256	2,874	Duty on Impressing Documents.
2,748	276	3,735	33	498	60	59	Fines and Penalties.
—	—	—	—	—	—	—	Miscellaneous.
—	—	—	—	—	—	—	Recoveries from other Govern- ments for Stamps supplied from Provincial Stamp Stores.
—	—	—	4,78,286	3,80,274	5,82,933	17,65,026	TOTAL.
91,639	72,578	25,528	3,789	8,189	6,397	21,918	Deduct—Refunds.
55,22,367	39,02,957	15,20,325	4,74,497	3,72,085	5,76,536	17,43,108	TOTAL—NON-JUDICIAL.
							JUDICIAL.
37,08,465	62,99,815	25,99,765	233	3,84,706	13,53,366	6,89,182	(i) Court Fees—
29,072	26,776	12,964	—	—	—	3,572	Court Fees realised in Stamps.
36,79,393	62,73,039	25,76,801	233	3,84,706	13,53,366	6,85,610	Deduct—Refunds.
							TOTAL (i).
—	3,13,337	—	9,55,724	36,509	—	—	(ii) Other Receipts—
391	2,343	3,465	1,592	—	1,926	371	Sale of Stamps.
1,355	495	11,552	1,625	2,125	263	71	Fines and Penalties.
—	—	—	—	—	—	—	Miscellaneous.
—	—	—	9,58,941	38,634	2,189	442	TOTAL.
—	—	—	4,325	5,028	6,596	—	Deduct—Refunds.
1,746	3,16,175	15,017	9,54,616	33,606	—4,407	442	TOTAL (ii)
36,81,139	65,89,214	25,91,818	9,54,849	4,12,312	13,48,959	6,86,052	TOTAL—JUDICIAL.

## STAMP

## No. 113.—Stamp Revenue

Heads.	1942-43					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>REVENUE—contd.</b>						
<b>GENERAL.</b>						
Security Printing, India—						
Recoveries from different Governments for the value of Stamps supplied.	34,72,608	—	—	—	—	—
Other Receipts . . . . .	53,802	—	—	—	—	—
<b>TOTAL—GENERAL</b> . . . . .	<b>35,26,410</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>TOTAL—REVENUE</b> . . . . .	<b>51,87,591</b>	<b>55,187</b>	<b>2,17,86,664</b>	<b>1,70,20,464</b>	<b>2,49,74,858</b>	<b>1,55,98,227</b>
<b>EXPENDITURE FOR COLLECTION.</b>						
Superintendence . . . . .	1,635	50	29,287	67,376	64,972	23,320
Central Stamp Office at Calcutta . . . . .	(a)—922	—	—	—	—	—
Charges for sale of Stamps—						
Judicial . . . . .	5,435	247	80,893	32,929	1,00,941	1,10,454
Non-Judicial . . . . .	13,238	1,026	4,51,853	1,00,494	2,09,702	38,122
Cost of Stamps supplied from Central Stamp Stores.	6,929	575	1,58,968	44,424	1,48,743	76,562
Cost of Stamps supplied from Provincial Stamp Stores.	—	—	—	—	—	—
Security Printing, India—						
Capital Account . . . . .	4,278	—	—	—	—	—
Working Expenses . . . . .	(b)46,32,122	—	—	—	—	—
Interest on Capital . . . . .	2,24,585	—	—	—	—	—
Charges in England (Net) . . . . .	—	—	1,355	—	—	—
<b>TOTAL—EXPENDITURE FOR COLLECTION.</b>	<b>48,87,300</b>	<b>1,898</b>	<b>7,22,356</b>	<b>2,45,223</b>	<b>5,24,358</b>	<b>2,48,458</b>

(a) The *minus* figure is due to adjustment of recoveries made from the Posts and Telegraphs Department which exceeded the actual expenditure under this head.

(b) Includes Rs. 89,874 on account of Depreciation, Rs. 37,802 on account of charges in England and Rs. 68 on account of exchange.

**REVENUE.**

and Expenditure—*contd.*

1942-43							Heads.
Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
—	—	—	—	—	—	—	REVENUE— <i>contd.</i>
—	—	—	—	—	—	—	GENERAL.
—	—	—	—	—	—	—	Security Printing, India—
—	—	—	—	—	—	—	Recoveries from different Governments for the value of Stamps supplied.
—	—	—	—	—	—	—	Other Receipts.
—	—	—	—	—	—	—	TOTAL—GENERAL.
90,03,506	1,04,92,171	41,12,143	14,29,346	7,90,397	19,25,495	24,29,160	TOTAL—REVENUE.
27,105	14,027	24,929	1,645	5,413	2,814	13,656	EXPENDITURE FOR COLLECTION.
—	—	—	—	—	—	—	Superintendence.
—	—	—	—	—	—	—	Central Stamp Office at Calcutta.
23,944	50,765	17,499	7,640	1,735	11,306	4,998	Charges for sale of Stamps—
1,15,368	1,08,132	50,228	13,144	24,817	16,707	18,482	Judicial.
32,088	68,324	18,604	21,420	3,400	14,320	7,409	Non-Judicial.
—	—	—	77	—	—	—	Cost of Stamps supplied from Central Stamp Stores.
—	—	—	—	—	—	—	Cost of Stamps supplied from Provincial Stamp Stores.
—	—	—	—	—	—	—	Security Printing, India—
—	—	—	—	—	—	—	Capital Account.
—	—	—	—	—	—	—	Working Expenses.
—	—	—	—	—	—	—	Interest on Capital.
—	—	—	—	—	—	—	Charges in England (Net).
1,98,505	2,41,248	1,11,260	43,926	35,365	45,147	44,545	TOTAL—EXPENDITURE FOR COLLECTION.

## STAMP

## No. 113.--Stamp Revenue

Heads.	1943-44					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>REVENUE.</b>						
<b>NON-JUDICIAL.</b>						
Sale of Stamps . . . . .	12,07,239	37,669	1,73,77,111	1,72,20,008	1,61,24,136	47,12,040
Duty on Impressing Documents . . . . .	81,258	66,138	3,15,819	7,48,550	1,41,734	50,510
Fines and Penalties . . . . .	717	600	90,643	41,279	12,213	46,221
Miscellaneous . . . . .	2	—	10,419	30,405	57,352	8,856
Recoveries from other Govern- ments for Stamps supplied from Provincial Stamp Stores.	—	—	—	—	69	8
<b>TOTAL</b> . . . . .	<b>12,89,216</b>	<b>1,04,407</b>	<b>1,77,93,992</b>	<b>1,80,40,242</b>	<b>1,63,35,504</b>	<b>48,17,635</b>
<i>Deduct—Refunds</i> . . . . .	<i>36,818</i>	<i>240</i>	<i>2,07,634</i>	<i>1,11,397</i>	<i>9,46,983</i>	<i>78,157</i>
<b>TOTAL—NON-JUDICIAL</b> . . . . .	<b>12,52,398</b>	<b>1,04,167</b>	<b>1,75,86,358</b>	<b>1,79,28,345</b>	<b>1,53,88,521</b>	<b>47,39,478</b>
<b>JUDICIAL.</b>						
<b>(i) Court Fees—</b>						
Court Fees realised in Stamps	7,49,294	27,317	1,02,71,594	66,22,468	1,81,03,937	1,27,77,235
<i>Deduct—Refunds</i> . . . . .	<i>9,071</i>	<i>..</i>	<i>66,363</i>	<i>75,602</i>	<i>—</i>	<i>—</i>
<b>TOTAL (i)</b> . . . . .	<b>7,40,223</b>	<b>27,317</b>	<b>1,02,05,231</b>	<b>65,46,866</b>	<b>1,81,03,937</b>	<b>1,27,77,235</b>
<b>(ii) Other Receipts—</b>						
Sale of Stamps . . . . .	1,11,871	—	6,19,616	—	5,70,622	16,78,264
Fines and Penalties . . . . .	906	—	2,315	3,563	5,043	1,376
Miscellaneous . . . . .	122	—	1,102	—	357	1,982
<b>TOTAL</b> . . . . .	<b>1,12,899</b>	<b>—</b>	<b>6,23,033</b>	<b>3,563</b>	<b>5,76,022</b>	<b>16,81,622</b>
<i>Deduct—Refunds</i> . . . . .	<i>788</i>	<i>—</i>	<i>40,845</i>	<i>—</i>	<i>54,746</i>	<i>91,211</i>
<b>TOTAL (ii)</b> . . . . .	<b>1,12,111</b>	<b>—</b>	<b>5,82,188</b>	<b>3,563</b>	<b>5,21,276</b>	<b>15,90,411</b>
<b>TOTAL—JUDICIAL</b> . . . . .	<b>8,52,334</b>	<b>27,317</b>	<b>1,07,87,419</b>	<b>65,50,429</b>	<b>1,86,25,213</b>	<b>1,43,67,646</b>



REVENUE.

and Expenditure—*contd.*

1943-44							Heads.
Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
69,07,858	71,32,877	21,11,717	7,84,477	4,95,502	8,32,150	23,51,773	REVENUE.
							NON-JUDICIAL.
							Sale of Stamps.
6,43,667	19,242	50,199	582	12,628	2,278	4,648	Duty of Impressing Documents.
55,222	14,518	23,159	3,770	3,079	4,232	3,276	Fines and Penalties.
3,519	389	4,845	5	1,148	322	74,344	Miscellaneous.
—	—	—	—	—	—	—	Recoveries from other Governments for Stamps supplied from Provincial Stamp Stores.
76,10,266	71,67,026	21,89,920	7,88,834	5,12,357	8,38,982	24,34,041	TOTAL.
1,26,741	1,60,775	37,106	6,281	15,105	5,297	39,316	Deduct—Refunds.
74,83,525	70,06,251	21,52,814	7,82,553	4,97,252	8,33,685	23,94,725	TOTAL—NON-JUDICIAL.
							JUDICIAL.
							(i) Court Fees—
							Court Fees realised in Stamps.
47,64,340	75,81,237	27,28,511	98	4,92,109	13,45,140	7,70,110	
62,240	24,789	10,201	—	—	—	1,806	Deduct—Refunds.
47,02,100	75,56,448	27,18,310	98	4,92,109	13,45,140	7,68,304	TOTAL (i).
							(ii) Other Receipts—
							Sale of Stamps.
461	3,66,158	—	11,87,556	21,232	—	—	
120	2,723	1,022	1,768	327	1,613	474	Fines and Penalties.
—	353	7,096	161	2,695	139	176	Miscellaneous.
581	3,69,234	8,118	11,89,485	24,254	1,752	650	TOTAL.
—	—	—	3,989	8,648	4,879	—	Deduct—Refunds.
581	3,69,234	8,118	11,85,496	15,606	—3,127	650	TOTAL (ii).
47,02,681	79,25,682	27,26,428	11,85,594	5,07,715	13,42,013	7,68,954	TOTAL—JUDICIAL.

## No. 113.—Stamp Revenue

Heads.	1943-44					
	Central Governemnt.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>REVENUE—contd.</b>						
<b>GENERAL.</b>						
Security Printing, India—						
Recoveries from different Governments for the value of Stamps supplied.	46,95,352	—	—	—	—	—
Other Receipts . . . . .	(a)2,54,352	—	—	—	—	—
Receipts in England (Net) . . . . .	—	—	—	—	—	—
<b>TOTAL—GENERAL</b> . . . . .	<b>49,49,704</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>TOTAL REVENUE</b> . . . . .	<b>70,54,436</b>	<b>1,31,484</b>	<b>2,83,73,777</b>	<b>2,44,78,774</b>	<b>3,40,13,734</b>	<b>1,91,07,124</b>
<b>EXPENDITURE FOR COLLECTION.</b>						
Superintendence . . . . .	1,730	93	33,307	74,142	63,269	28,155
Central Stamp Office at Calcutta	161	—	—	—	—	—
Charges for sale of Stamps—						
Judicial . . . . .	3,881	215	78,396	34,464	1,21,040	1,38,783
Non-Judicial . . . . .	21,221	998	6,45,870	1,26,721	4,05,850	46,606
Cost of Stamps supplied from Central Stamp Stores.	5,906	485	2,05,296	58,738	2,38,865	1,05,424
Cost of Stamps supplied from Provincial Stamp Stores.	—	—	—	—	—	—
Security Printing, India—						
Capital Account . . . . .	17,307	—	—	—	—	—
Working Expenses . . . . .	47,53,540	—	—	—	—	—
Interest on Capital . . . . .	2,66,578	—	—	—	—	—
Charges in England (Net) . . . . .	—	—	1,002	—	—	—
<b>TOTAL—EXPENDITURE FOR COLLECTION.</b>	<b>50,35,710</b>	<b>1,791</b>	<b>9,63,871</b>	<b>2,94,065</b>	<b>8,29,024</b>	<b>3,18,968</b>

(a) Includes Rs. 63,618 on account of Depreciation, Rs. 56,345 on account of charges in England and Rs. 100 on account of exchange.

REVENUE.

and Expenditure--*contd.*

1943-44							Heads.
Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
—	—	—	—	—	—	—	REVENUE— <i>contd.</i>
—	—	—	—	—	—	—	GENERAL.
—	—	—	—	—	—	—	Security Printing, India—
—	—	—	—	—	—	—	Recoveries from different Governments for the value of Stamps supplied.
—	—	—	—	—	—	—	Other Receipts.
—	—	—	—	—	—	—	Receipts in England (Net).
—	—	—	—	—	—	—	TOTAL—GENERAL.
1,21,86,206	1,49,31,933	48,79,242	19,68,147	10,04,967	21,75,698	31,63,679	TOTAL REVENUE.
29,422	21,766	27,707	1,672	5,974	3,029	14,332	EXPENDITURE FOR COLLECTION.
—	—	—	—	—	—	—	Superintendence.
—	—	—	—	—	—	—	Central Stamp Office at Calcutta.
28,623	57,382	17,544	9,013	1,975	11,270	5,195	Charges for sale of Stamps—
1,59,393	2,03,978	69,553	23,426	24,339	24,545	22,639	Judicial.
48,155	1,08,648	21,088	25,385	7,214	20,473	5,350	Non-Judicial.
—	—	—	69	—	—	—	Cost of Stamps supplied from Central Stamp Stores.
—	—	—	—	—	—	—	Cost of Stamps supplied from Provincial Stamp Stores.
—	—	—	—	—	—	—	Security Printing, India—
—	—	—	—	—	—	—	Capital Account.
—	—	—	—	—	—	—	Working Expenses.
—	—	—	—	—	—	—	Interest on Capital.
—	—	—	—	—	—	—	Charges in England (Net).
2,65,593	3,91,774	1,35,892	59,569	39,502	59,317	47,516	TOTAL—EXPENDITURE FOR COLLECTION.

## STAMP

## No. 113.—Stamp Revenue

Heads.	1944-45					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>REVENUE.</b>						
<b>NON-JUDICIAL.</b>						
Sale of Stamps . . . . .	11,20,662	76,108	2,13,71,539	1,96,90,424	1,59,30,338	52,75,450
Duty on Impressing Documents . . . . .	53,969	11,784	4,64,089	10,03,819	2,95,808	70,094
Fines and Penalties . . . . .	869	324	97,651	27,667	11,822	44,002
Miscellaneous . . . . .	523	1	10,539	93,593	1,647	10,876
Recoveries from other Governments for Stamps supplied from Provincial Stamp Stores.	—	—	—	—	79	—
<b>TOTAL</b> . . . . .	<b>11,76,023</b>	<b>88,217</b>	<b>2,19,43,818</b>	<b>2,08,15,503</b>	<b>1,62,39,694</b>	<b>54,00,422</b>
<i>Deduct—Refunds</i> . . . . .	<i>46,712</i>	<i>8,816</i>	<i>2,69,999</i>	<i>1,53,533</i>	<i>14,58,803</i>	<i>94,240</i>
<b>TOTAL—NON-JUDICIAL</b> . . . . .	<b>11,29,311</b>	<b>79,401</b>	<b>2,16,73,819</b>	<b>2,06,61,920</b>	<b>1,47,80,891</b>	<b>53,06,182</b>
<b>JUDICIAL.</b>						
<b>(i) Court Fees—</b>						
Court Fees realised in Stamps	8,31,651	53,181	1,01,29,356	66,60,125	1,83,08,655	1,39,55,464
<i>Deduct—Refunds</i> . . . . .	—	—	<i>53,119</i>	<i>98,949</i>	—	—
<b>TOTAL (i)</b> . . . . .	<b>8,31,651</b>	<b>53,181</b>	<b>1,00,76,237</b>	<b>65,61,176</b>	<b>1,83,08,655</b>	<b>1,39,55,464</b>
<b>(ii) Other Receipts—</b>						
Sale of Stamps . . . . .	1,28,252	—	4,94,655	—	6,44,348	19,92,141
Fines and Penalties . . . . .	357	—	8,596	30,808	5,591	1,240
Miscellaneous . . . . .	1,394	—	3,454	—	571	2,522
<b>TOTAL</b> . . . . .	<b>1,30,003</b>	<b>—</b>	<b>5,06,705</b>	<b>30,808</b>	<b>6,50,510</b>	<b>19,95,903</b>
<i>Deduct—Refunds</i> . . . . .	<i>7,360</i>	—	<i>53,559</i>	—	<i>75,340</i>	<i>66,568</i>
<b>TOTAL (ii)</b> . . . . .	<b>1,22,643</b>	<b>—</b>	<b>4,48,146</b>	<b>30,808</b>	<b>5,75,170</b>	<b>19,29,335</b>
<b>TOTAL—JUDICIAL</b> . . . . .	<b>9,54,294</b>	<b>53,181</b>	<b>1,05,24,383</b>	<b>65,91,984</b>	<b>1,88,83,825</b>	<b>1,58,84,799</b>

REVENUE.

and Expenditure—*contd.*

1944-45							Heads.
Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
65,60,060	75,48,970	24,53,060	8,27,200	5,78,501	7,99,925	23,16,145	REVENUE.
10,83,468	21,164	50,764	10,238	5,307	1,265	2,750	NON-JUDICIAL.
57,985	22,702	26,480	3,499	3,379	4,050	3,810	Sale of Stamps.
6,081	181	5,122	74	9,142	19	1,521	Duty on Impressing Documents.
—	—	—	—	—	—	—	Fines and Penalties.
—	—	—	—	—	—	—	Miscellaneous.
—	—	—	—	—	—	—	Recoveries from other Governments for Stamps supplied from Provincial Stamps Stores.
77,07,594	75,93,017	25,35,426	841,011	5,96,329	8,05,259	23,24,226	TOTAL
1,45,590	1,65,723	46,607	7,265	14,841	3,833	32,376	Deduct—Refunds.
75,62,004	74,27,294	24,88,819	8,33,746	5,81,488	8,01,426	22,91,850	TOTAL—NON-JUDICIAL.
							JUDICIAL
48,25,401	81,78,411	29,75,990	—	5,01,766	13,28,292	7,50,146	(i) Court Fees—
66,087	30,033	12,026	—	—	5,754	3,231	Court Fees realised in Stamps.
—	—	—	—	—	—	—	Deduct—Refunds.
47,59,314	81,48,378	29,63,964	—	5,01,766	13,22,538	7,46,915	TOTAL (i).
—	2,31,934	—	12,00,081	53,352	—	—	(ii) Other Receipts—
531	2,120	734	1,498	647	867	1,172	Sale of Stamps.
245	654	3,397	128	1,195	63	46	Fines and Penalties.
—	—	—	—	—	—	—	Miscellaneous.
776	2,34,708	4,131	12,01,702	55,194	930	1,218	TOTAL.
—	—	—	4,023	5,476	—	—	Deduct—Refunds.
776	2,34,708	4,131	11,97,679	49,718	930	1,218	TOTAL (ii).
47,60,090	83,83,086	29,68,095	11,97,679	5,51,484	13,23,468	7,48,133	TOTAL—JUDICIAL.

## No. 113.—Stamp Revenue

Heads.	1944-45					
	Central Government	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>REVENUE—contd.</b>						
<b>GENERAL.</b>						
<b>Security Printing, India—</b>						
Recoveries from different Government for the value of Stamps supplied.	(a)4,97,146	—	—	—	—	—
Other Receipts . . . . .	3,17,552	—	—	—	—	—
Receipts in England (net) . . . . .	—	—	—	—	—	—
<b>TOTAL—GENERAL</b> . . . . .	<b>58,14,698</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>TOTAL—REVENUE</b> . . . . .	<b>78,98,303</b>	<b>53,181</b>	<b>3,21,98,202</b>	<b>2,72,53,904</b>	<b>3,36,64,716</b>	<b>2,11,90,981</b>
<b>EXPENDITURE FOR COLLECTION.</b>						
Superintendence . . . . .	8,307	156	45,094	80,690	86,563	32,960
Central Stamp Office at Calcutta . . . . .	1,735	—	—	—	—	—
<b>Charges for sale of Stamps—</b>						
Judicial . . . . .	6,339	218	76,996	37,319	1,17,920	1,55,096
Non-Judicial . . . . .	17,060	1,096	7,95,027	1,36,355	3,42,680	52,025
Cost of Stamps supplied from Central Stamp Stores.	3,173	865	2,48,045	83,589	1,93,036	1,83,449
Cost of Stamps supplied from Provincial Stamp Stores.	—	—	—	—	—	—
<b>Security Printing, India—</b>						
Capital Account . . . . .	44,624	—	—	—	—	—
<b>Revenue Account—</b>						
Working Expenses . . . . .	(b)51,43,063	—	—	—	—	—
Interest on Capital . . . . .	2,70,905	—	—	—	—	—
Charges in England (Net) . . . . .	—	—	1,002	—	—	—
<b>TOTAL EXPENDITURE FOR COLLECTION.</b>	<b>54,95,206</b>	<b>2,335</b>	<b>11,66,164</b>	<b>3,37,953</b>	<b>7,40,199</b>	<b>4,23,530</b>

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

(b) Includes Rs. 64,728 on account of Depreciation.

**REVENUE.**

**and Expenditure—contd.**

1944-45							Heads.
Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
—	—	—	—	—	—	—	REVENUE—contd.
—	—	—	—	—	—	—	GENERAL.
—	—	—	—	—	—	1,075	Security Printing, India—
—	—	—	—	—	—	—	Recoveries from different Governments for the value of stamps supplied.
—	—	—	—	—	—	—	Other Receipts.
—	—	—	—	—	—	—	Receipts in England (Net).
—	—	—	—	—	—	1,075	TOTAL—GENERAL.
1,23,22,094	1,58,10,380	54,56,914	20,31,425	11,32,972	21,24,894	30,41,058	TOTAL—REVENUE.
38,050	23,648	32,992	3,819	6,402	3,969	14,890	EXPENDITURE FOR COLLECTION.
—	—	—	—	—	—	—	Superintendence.
—	—	—	—	—	—	—	Central Stamp Office at Calcutta.
28,023	61,761	19,054	10,112	2,285	11,112	6,942	Charges for sale of stamps—
1,43,867	1,97,116	76,226	24,369	21,918	22,691	21,330	Judicial
36,079	1,59,888	47,332	29,189	5,158	33,149	11,391	Non-Judicial.
—	—	—	79	—	—	—	Cost of Stamps supplied from Central Stamp Stores.
—	—	—	—	—	—	—	Cost of Stamps supplied from Provincial Stamp Stores.
—	—	—	—	—	—	—	Security Printing, India—
—	—	—	—	—	—	—	Capital Account—
—	—	—	—	—	—	—	Revenue Account—
—	—	—	—	—	—	—	Working Expenses.
—	—	—	—	—	—	—	Interest on Capital.
—	—	—	—	—	—	—	Charges in England (Net).
2,46,019	4,42,413	1,75,604	67,568	35,763	70,921	54,553	TOTAL EXPENDITURE FOR COLLECTION.

Heads.	1945-46					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>REVENUE.</b>						
<b>NON-JUDICIAL.</b>						
Sale of Stamps . . . . .	11,08,860	80,463	2,62,67,351	1,91,28,002	2,20,74,466	57,78,109
Duty on Impressing Documents . . . . .	5,842	36,116	4,42,360	6,65,673	3,12,310	54,041
Fines and Penalties . . . . .	1,756	428	1,01,213	36,318	9,245	36,243
Miscellaneous . . . . .	3,854	5	8,983	90,071	1,13,151	3,351
Recoveries from other Govern- ments for Stamps supplied from Provincial Stamp Stores.	—	—	—	—	—	9
<b>TOTAL</b> . . . . .	<b>11,73,312</b>	<b>1,17,012</b>	<b>2,68,19,907</b>	<b>1,99,20,064</b>	<b>2,25,09,172</b>	<b>58,71,753</b>
<i>Deduct—Refunds</i> . . . . .	<i>39,491</i>	<i>1,026</i>	<i>3,26,667</i>	<i>1,52,908</i>	<i>17,83,063</i>	<i>1,03,682</i>
<b>TOTAL—NON-JUDICIAL</b> . . . . .	<b>11,33,821</b>	<b>1,15,986</b>	<b>2,64,93,240</b>	<b>1,97,67,156</b>	<b>2,07,26,109</b>	<b>57,68,071</b>
<b>JUDICIAL.</b>						
<b>(i) Court Fees—</b>						
Court Fees realised in Stamps	7,63,203	30,459	1,05,28,481	69,93,171	1,88,92,779	1,36,44,826
<i>Deduct—Refunds</i> . . . . .	<i>133</i>	<i>98</i>	<i>—</i>	<i>78,628</i>	<i>—</i>	<i>—</i>
<b>TOTAL (i)</b> . . . . .	<b>7,63,070</b>	<b>30,361</b>	<b>1,05,28,481</b>	<b>69,14,543</b>	<b>1,88,92,779</b>	<b>1,36,44,826</b>
<b>(ii) Other Receipts—</b>						
Sale of Stamps . . . . .	1,69,213	—	4,84,176	—	7,11,338	21,53,392
Fines and Penalties . . . . .	583	—	8,589	2,123	4,999	304
Miscellaneous . . . . .	4,047	—	3,894	866	692	875
<b>TOTAL</b> . . . . .	<b>1,73,848</b>	<b>—</b>	<b>4,96,659</b>	<b>2,989</b>	<b>7,17,029</b>	<b>21,54,571</b>
<i>Deduct—Refunds</i> . . . . .	<i>6,093</i>	<i>—</i>	<i>98,545</i>	<i>—</i>	<i>40,576</i>	<i>94,257</i>
<b>TOTAL (ii)</b> . . . . .	<b>1,67,755</b>	<b>—</b>	<b>3,98,114</b>	<b>2,989</b>	<b>6,76,453</b>	<b>20,60,314</b>
<b>TOTAL—JUDICIAL</b> . . . . .	<b>9,30,825</b>	<b>30,361</b>	<b>1,09,26,595</b>	<b>69,17,532</b>	<b>1,95,69,232</b>	<b>1,57,05,140</b>



**REVENUE.**

**and Expenditure—contd.**

1945-46							Heads.
Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
69,57,746	82,07,144	29,35,306	9,39,088	5,83,558	8,94,437	23,16,761	<b>REVENUE</b>
							<b>NON-JUDICIAL.</b>
11,01,746	15,335	55,220	943	7,732	2,810	5,779	Sale of Stamps.
48,733	21,631	25,196	2,738	3,086	4,754	3,931	Duty on Impressing Documents
3,386	1,371	4,605	29	763	79	9,261	Fines and Penalties.
12	—	—	—	—	—	—	Miscellaneous.
							Recoveries from other Govern- ments for Stamps supplied from Provincial Stamp Stores.
81,11,623	82,45,481	30,20,327	9,42,798	5,95,139	9,02,080	23,35,732	
1,52,365	1,77,688	46,698	10,435	22,788	7,088	27,541	Deduct—Refunds.
79,59,258	80,67,793	29,73,629	9,32,363	5,72,351	8,94,992	23,08,191	<b>TOTAL—NON-JUDICIAL.</b>
							<b>JUDICIAL.</b>
54,43,359	77,48,435	30,03,743	456	4,27,314	13,54,164	8,74,941	(i) Court Fees—
73,206	28,777	—	—	—	—	11,348	Court Fees realised in Stamps.
							Deduct—Refunds.
53,70,153	77,19,658	30,03,743	456	4,27,314	13,54,164	8,63,593	<b>TOTAL (i).</b>
—	2,65,360	—	12,49,499	1,38,279	—	—	(ii) Other Receipts—
291	2,674	2,162	860	509	2,179	1,042	Sale of Stamps.
358	364	5,568	106	520	193	275	Fines and Penalties.
							Miscellaneous.
649	2,68,398	7,730	12,50,465	1,39,308	2,372	1,317	<b>TOTAL.</b>
—	—	8,931	2,941	6,968	6,025	—	Deduct—Refunds.
649	2,68,398	—1,202	12,47,524	1,32,340	—3,653	1,317	<b>TOTAL (ii).</b>
53,70,802	79,88,056	30,02,542	12,47,980	5,59,654	13,50,511	8,64,910	<b>TOTAL—JUDICIAL.</b>

## STAMP

## No. 113.—Stamp Revenue

Heads.	1945-46					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>REVENUE—contd.</b>						
<b>GENERAL.</b>						
Security Printing, India—						
Recoveries from different Governments for the value of Stamps supplied.	(a)59,96,245	—	—	—	—	—
Other Receipts . . . . .	3,33,216	—	—	—	—	—
<b>TOTAL—GENERAL</b> . . . . .	<b>63,29,461</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>TOTAL REVENUE</b> . . . . .	<b>83,94,107</b>	<b>1,46,347</b>	<b>3,74,19,835</b>	<b>2,66,84,688</b>	<b>4,02,95,341</b>	<b>2,14,73,211</b>
<b>EXPENDITURE FOR COLLECTION.</b>						
Superintendence . . . . .	2,829	166	34,102	85,983	1,20,919	32,747
Central Stamp Office at Calcutta . . . . .	3,409	—	—	—	—	—
Charges for sale of Stamps—						
Judicial . . . . .	5,252	202	79,723	36,464	1,27,265	1,56,144
Non-Judicial . . . . .	15,241	1,418	9,93,058	1,46,696	4,97,684	51,666
Cost of Stamps supplied from Central Stamp Stores.	6,004	550	2,66,593	61,568	2,54,294	1,12,761
Cost of Stamps supplied from Provincial Stamp Stores.	—	—	—	—	—	—
Security Printing, India—						
Capital Account . . . . .	2,98,773	—	—	—	—	—
Working Expenses . . . . .	(b)57,27,434	—	—	—	—	—
Interest on capital . . . . .	2,80,222	—	—	—	—	—
Charges in England (Net) . . . . .	—	—	1,002	—	—	—
<b>TOTAL—EXPENDITURE FOR COLLECTION.</b>	<b>63,39,164</b>	<b>2,336</b>	<b>13,74,478</b>	<b>3,30,711</b>	<b>10,08,162</b>	<b>3,53,318</b>

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

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

**REVENUE.**

**and Expenditure—contd.**

1945-46.							Heads.
Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
—	—	—	—	—	—	—	REVENUE—contd.
—	—	—	—	—	—	—	GENERAL.
—	—	—	—	—	—	—	Security Printing, India—
—	—	—	—	—	—	—	Recoveries from different Governments for the value of Stamps supplied.
—	—	—	—	—	—	—	Other Receipts.
—	—	—	—	—	—	—	TOTAL—GENERAL.
1,33,30,060	1,60,55,849	59,76,171	21,80,343	11,32,065	22,45,503	31,73,101	TOTAL—REVENUE.
38,304	20,472	36,749	3,327	6,967	3,579	17,924	EXPENDITURE FOR COLLECTION.
—	—	—	—	—	—	—	Superintendence.
—	—	—	—	—	—	—	Central Stamp Office at Calcutta.
—	—	—	—	—	—	—	Charges for sale of Stamps—
28,217	55,651	18,013	9,801	2,679	11,020	10,016	Judicial.
1,50,030	1,73,738	92,678	29,111	22,809	24,471	24,988	Non-Judicial.
31,581	85,128	27,162	24,072	4,343	22,005	11,183	Cost of Stamps supplied from Central Stamp Stores.
—	—	—	93	—	—	—	Cost of Stamps supplied from Provincial Stores.
—	—	—	—	—	—	—	Security Printing, India—
—	—	—	—	—	—	—	Capital Account.
—	—	—	—	—	—	—	Working Expenses.
—	—	—	—	—	—	—	Interest on Capital.
—	—	—	—	—	—	—	Charges in England (Net).
2,48,132	3,34,989	1,74,602	66,404	36,798	61,075	64,111	TOTAL—EXPENDITURE FOR COLLECTION.

Heads.	1946-47.					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>REVENUE.</b>						
<b>NON-JUDICIAL.</b>						
Sale of Stamps . . . . .	18,79,295	72,859	3,39,52,079	2,40,31,735	2,59,06,849	69,94,959
Duty on Impressing Documents . . . . .	1,21,930	38,135	9,99,534	14,41,734	3,76,902	84,234
Fines and Penalties . . . . .	11,776	424	1,16,948	27,910	9,949	42,770
Miscellaneous . . . . .	10,108	—	6,302	62,659	2,805	2,085
Recoveries from other Governments for the cost of stamps supplied.	—	—	—	—	98	—
<b>TOTAL</b> . . . . .	<b>20,23,109</b>	<b>1,11,418</b>	<b>3,50,74,863</b>	<b>2,55,64,038</b>	<b>2,62,96,603</b>	<b>71,24,048</b>
<i>Deduct</i> —Refunds. . . . .	<i>43,537</i>	<i>1,038</i>	<i>28,78,474</i>	<i>1,79,838</i>	<i>12,93,650</i>	<i>1,06,774</i>
<b>TOTAL—NON-JUDICIAL</b> . . . . .	<b>19,79,572</b>	<b>1,10,380</b>	<b>3,21,96,389</b>	<b>2,53,84,200</b>	<b>2,50,02,953</b>	<b>70,17,274</b>
<b>JUDICIAL.</b>						
<b>(i) Court Fees—</b>						
Court Fees realised in stamps . . . . .	1,81,588	31,519	1,11,57,090	77,72,081	1,87,58,771	1,26,08,502
<i>Deduct</i> —Refunds. . . . .	<i>1,385</i>	—	<i>51,050</i>	<i>71,700</i>	—	—
<b>TOTAL (i)</b> . . . . .	<b>1,80,203</b>	<b>31,519</b>	<b>1,11,06,040</b>	<b>77,00,381</b>	<b>1,87,58,771</b>	<b>1,26,08,502</b>
<b>(ii) Other Receipts—</b>						
Sale of Stamps. . . . .	7,69,585	—	4,82,676	—	7,62,017	17,26,910
Fines and Penalties . . . . .	1,975	83	29,433	2,127	3,555	1,053
Miscellaneous . . . . .	3,215	—	4,618	517	647	1,776
Recoveries from other Governments for stamps supplied from Provincial Stamp Stores.	—	—	—	—	41	—
<b>TOTAL</b> . . . . .	<b>7,74,775</b>	<b>83</b>	<b>5,16,727</b>	<b>2,644</b>	<b>7,66,260</b>	<b>17,29,739</b>
<i>Deduct</i> —Refunds . . . . .	<i>8,031</i>	<i>205</i>	<i>45,353</i>	—	<i>36,549</i>	<i>60,844</i>
<b>TOTAL (ii)</b> . . . . .	<b>7,66,744</b>	<b>—122</b>	<b>4,71,374</b>	<b>2,644</b>	<b>7,29,711</b>	<b>16,68,895</b>
<i>Deduct</i> —Transfer to Receipts under Motor Vehicles taxation on account of fees from stamps.	—	—	—	—	—	—
<b>TOTAL—Judicial</b> . . . . .	<b>9,46,947</b>	<b>31,397</b>	<b>1,15,77,414</b>	<b>77,03,025</b>	<b>1,94,88,482</b>	<b>1,42,77,397</b>

**REVENUE.**

**and Expenditure—contd.**

1946-47.							Heads.
Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
93,46,862	92,66,500	33,95,269	10,97,458	7,49,768	11,27,448	31,06,683	REVENUE.
12,06,650	16,446	78,725	2,418	1,021	1,519	33,373	NON-JUDICIAL.
70,159	23,395	22,913	3,402	11,415	5,284	3,975	Sale of Stamps.
41,176	5,443	6,578	5	64	89	18,469	Duty on Impressing Documents.
50,612	—	—	—	—	—	—	Fines and Penalties.
							Miscellaneous.
							Recoveries from other Governments for the cost of stamps supplied.
1,07,15,459	93,11,784	35,03,485	11,03,283	7,62,268	11,34,340	31,62,500	TOTAL.
1,79,287	1,98,446	82,626	11,987	21,720	8,754	34,256	Deduct—Refunds.
1,05,36,172	91,13,338	34,20,859	10,91,296	7,40,548	11,25,586	31,28,244	TOTAL—NON-JUDICIAL.
							JUDICIAL
66,31,000	89,93,688	31,97,382	—	4,56,518	14,83,543	9,36,908	(i) Court Fees—
45,799	30,939	19,098	—	56	—	—	Court Fees realised in stamps.
65,85,201	89,62,749	31,78,284	—	4,56,462	14,83,543	9,36,908	Deduct—Refunds.
							TOTAL (i).
2,56,180	3,92,282	—	13,82,163	1,52,004	—	—	(ii) Other Receipts—
167	6,210	5,130	1,509	344	1,675	1,161	Sale of Stamps.
1,030	1,615	9,848	78	14,778	146	2,493	Fines and Penalties.
—	—	—	—	—	—	—	Miscellaneous.
							Recoveries from other Governments for stamps supplied from Provincial Stamps Stores.
2,57,377	4,00,107	14,978	13,83,750	1,67,126	1,821	3,654	TOTAL.
42,704	—	—	2,273	5,013	4,785	4,750	Deduct—Refunds.
2,14,673	4,00,107	14,978	13,81,477	1,62,113	—2,964	—1,096	TOTAL (ii).
9,98,961	—	—	—	—	—	—	Deduct—Transfer to Receipts under Motor Vehicles taxation on account of fees from stamps.
67,99,874	93,62,856	31,93,262	13,81,477	6,18,575	14,80,579	9,35,812	TOTAL—JUDICIAL.

Heads.	1946-47.					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>REVENUE.</b>						
<b>GENERAL.</b>						
Security Printing, India—						
Recoveries from different Governments for the value of stamps supplied.	72,47,728	—	..	—	—	—
Other Receipts . . . . .	3,45,595	—	—	—	—	—
<b>TOTAL—GENERAL .</b>	<b>75,93,323</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>TOTAL—REVENUE .</b>	<b>1,05,19,842</b>	<b>1,41,777</b>	<b>4,37,73,803</b>	<b>3,30,87,225</b>	<b>4,44,91,435</b>	<b>2,12,94,671</b>
<b>EXPENDITURE FOR COLLECTION.</b>						
Superintendence . . . . .	2,817	292	42,777	1,09,560	80,727	32,673
Central Stamps Office at Calcutta .	5,539	—	—	—	—	—
Charges for sale of Stamps—						
Judicial . . . . .	4,067	213	80,921	37,075	1,12,304	1,57,765
Non-Judicial . . . . .	26,823	1,464	14,14,018	1,68,811	5,48,088	52,166
Cost of stamps supplied from Central Stamps Stores.	11,414	854	2,84,856	63,104	2,24,810	1,16,432
Cost of stamps supplied from Provincial Stamps Stores.	—	—	—	—	—	—
Security Printing, India—						
Capital Account . . . . .	2,25,125	—	—	—	—	—
Revenue Account—						
Working Expenses . . . . .	67,14,887 (a)	—	—	—	—	—
Interest on capital . . . . .	2,59,099	—	666	—	—	—
Charges in England (Net) . . . . .	—	—	—	—	—	—
<b>TOTAL EXPENDITURE FOR COLLECTION.</b>	<b>72,49,771</b>	<b>2,823</b>	<b>18,23,238</b>	<b>3,78,550</b>	<b>9,65,929</b>	<b>3,59,036</b>

(a) Includes Rs. 71,248 on account of Depreciation.

REVENUE.

and Expenditure—*contd.*

1946-47.							Heads.
Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	REVENUE.
—	—	—	—	—	—	—	GENERAL.
14	—	—	—	—	—	—	Security Printing, India—
14	—	—	—	—	—	—	Recoveries from different Governments for the value of stamps supplied.
1,73,36,060	1,84,76,194	66,14,121	24,72,773	13,59,123	26,06,165	40,64,056	Other Receipts.
40,836	26,785	41,128	3,804	6,979	4,468	18,927	TOTAL—GENERAL.
—	—	—	—	—	—	—	TOTAL—REVENUE.
37,245	62,639	18,299	10,514	2,590	11,678	14,358	EXPENDITURE FOR COLLECTION.
1,81,392	2,25,601	99,836	41,752	26,744	31,159	27,065	Superintendence.
57,826	1,39,880	35,885	25,290	6,961	27,565	10,644	Central Stamps Office at Calcutta.
83	—	—	—	—	—	—	Charges for sale of stamps—
—	—	—	—	—	—	—	Judicial.
—	—	—	—	—	—	—	Non-Judicial.
—	—	—	—	—	—	—	Cost of stamps supplied from Central Stamps Stores.
—	—	—	—	—	—	—	Cost of stamps supplied from Provincial Stamps Stores.
—	—	—	—	—	—	—	Security Printing, India—
—	—	—	—	—	—	—	Capital Account.
—	—	—	—	—	—	—	Revenue Account—
—	—	—	—	—	—	—	Working Expenses.
—	—	—	—	—	—	—	Interest on capital.
—	—	—	—	—	—	—	Charges in England (Net).
3,17,382	4,54,905	1,95,148	80,860	43,274	74,870	70,994	TOTAL—EXPENDITURE FOR COLLECTION.

## No. 113.—Stamp Revenue

Heads.	1947-48.						
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of West Bengal.	Government of United Provinces.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>REVENUE.</b>							
<b>NON-JUDICIAL.</b>							
Sale of Stamps . . . . .	17,74,658	65,150	2,85,35,384	2,43,21,425	84,37,118	88,53,666	68,16,053
Duty on Impressing Documents . . . . .	1,89,675	11,091	4,90,694	6,54,820	1,90,927	1,67,934	1,05,546
Fines and Penalties . . . . .	5,957	425	1,38,768	34,250	3,924	5,068	44,208
Miscellaneous . . . . .	14,363	—	3,297	13,60,234	190	50,017	17,624
Recoveries from other Governments for the cost of stamps supplied.	—	—	—	—	—	163	—
<b>TOTAL</b> . . . . .	<b>19,84,653</b>	<b>76,666</b>	<b>2,91,68,143</b>	<b>2,63,70,729</b>	<b>86,32,159</b>	<b>90,76,848</b>	<b>69,83,431</b>
<i>Deduct—Refunds</i> . . . . .	<i>58,843</i>	<i>1,134</i>	<i>81,50,747</i>	<i>2,28,812</i>	<i>4,45,306</i>	<i>3,91,064</i>	<i>1,01,354</i>
<b>TOTAL—NON-JUDICIAL</b> . . . . .	<b>19,25,810</b>	<b>75,532</b>	<b>2,10,17,396</b>	<b>2,61,41,917</b>	<b>81,86,853</b>	<b>86,85,784</b>	<b>68,82,077</b>
<b>JUDICIAL.</b>							
<b>(i) Court Fees—</b>							
Court Fees realised in stamps	1,07,231	34,499	1,21,77,131	85,17,398	88,16,520	50,10,572	1,32,77,674
<i>Deduct—Refunds</i> . . . . .	<i>8,325</i>	<i>41</i>	<i>56,440</i>	<i>89,062</i>	—	—	—
<b>TOTAL (i)</b> . . . . .	<b>98,906</b>	<b>34,458</b>	<b>1,21,20,691</b>	<b>84,28,336</b>	<b>88,16,520</b>	<b>50,10,572</b>	<b>1,32,77,674</b>
<b>(ii) Other Receipts—</b>							
Sale of Stamps . . . . .	11,50,667	—	4,90,539	—	2,67,848	1,91,490	16,69,624
Fines and Penalties . . . . .	15,322	—	4,260	1,427	1,453	933	627
Miscellaneous . . . . .	10,762	—	5,941	1,052	654	156	1,040
Recoveries from other Govts. for stamps supplied from Provincial Stamp Stores.	—	—	—	—	—	—	—
<b>TOTAL</b> . . . . .	<b>11,76,751</b>	<b>—</b>	<b>5,00,740</b>	<b>2,479</b>	<b>2,69,955</b>	<b>1,92,579</b>	<b>16,71,291</b>
<i>Deduct—Refunds</i> . . . . .	<i>32,192</i>	—	<i>46,947</i>	—	<i>14,269</i>	<i>9,849</i>	<i>62,413</i>
<b>TOTAL (ii)</b> . . . . .	<b>11,44,559</b>	<b>—</b>	<b>4,53,793</b>	<b>2,479</b>	<b>2,55,686</b>	<b>1,82,730</b>	<b>16,08,878</b>
<i>Deduct—Transfer to Receipts under Motor Vehicles taxation on account of fees from stamps.</i>	—	—	—	—	—	—	—
<b>TOTAL—Judicial</b> . . . . .	<b>12,43,465</b>	<b>34,458</b>	<b>1,25,74,484</b>	<b>84,30,815</b>	<b>90,72,206</b>	<b>51,93,302</b>	<b>1,48,86,552</b>

NOTE: (i) Figures for 1947-48 include available information for undivided India upto 14th August 1947,  
(ii) Figures for 1947-48 and 1948-49 are unadjusted and subject to revision.



**REVENUE.**

**and Expenditure.**

1947-48.							Heads.
Government of East Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North West Frontier Province.	Government of Orissa.	Government of Sind.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
5,85,461	1,09,80,457	37,67,486	8,13,205	..	13,42,208	..	REVENUE.
30,435	23,107	1,11,697	4,410	..	1,615	..	NON-JUDICIAL.
11,661	29,390	33,205	2,798	..	4,663	..	Sale of Stamps.
791	950	5,965	71	..	78	..	Duty on Impressing Documents.
—	—	—	—	..	—	..	Fines and Penalties.
—	—	—	—	..	—	..	Miscellaneous.
—	—	—	—	..	—	..	Recoveries from other Govern- ments for the cost of stamps supplied.
6,28,348	1,10,33,904	39,18,353	8,20,584	..	13,48,564	..	TOTAL.
17,756	2,03,281	83,635	9,229	..	8,158	..	Deduct—Refunds.
6,10,592	1,08,30,623	38,34,718	8,11,355	..	13,40,406	..	TOTAL—NON-JUDICIAL.
							JUDICIAL.
11,52,589	94,63,989	33,15,536	763	..	14,65,004	..	(i) Court Fees—
—	27,561	18,064	—	..	—	..	Court Fees realised in stamps.
11,52,589	94,36,428	32,97,472	763	..	14,65,004	..	Deduct—Refunds.
							TOTAL (i).
—	3,38,092	—	9,49,724	..	—	..	(ii) Other Receipts—
307	4,166	2,699	1,079	..	3,310	..	Sale of Stamps.
45	1,403	1,750	53,787	..	360	..	Fines and Penalties.
133	—	—	—	..	—	..	Miscellaneous.
—	—	—	—	..	—	..	Recoveries from other Govts. for stamps supplied from Provincial Stamp Stores.
485	3,43,661	4,449	10,04,590	..	3,670	..	TOTAL.
38,233	..	..	2,345	..	5,165	..	Deduct—Refunds.
37,748	3,43,661	4,449	10,02,245	..	—1,495	..	TOTAL (ii).
—	—	—	—	..	—	..	Deduct—Transfer to Receipts under Motor Vehicles taxation on account of fees from stamps.
11,14,841	97,80,089	33,01,921	10,03,008	..	14,63,509	..	TOTAL—JUDICIAL.

## STAMP

## No. 113.—Stamp Revenue

Heads.	1947-48.						
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of West Bengal.	Government of United Provinces.
REVENUE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>GENERAL.</b>							
Security Printing, India—							
Recoveries from different Governments for the value of stamps supplied.	70,72,222	—	—	—	—	—	—
Other Receipts . . . . .	2,42,342	—	—	—	—	—	—
<b>TOTAL—GENERAL</b> . . . . .	<b>73,14,564</b>	—	—	—	—	—	—
<b>TOTAL—REVENUE</b> . . . . .	<b>1,04,83,839</b>	<b>1,09,990</b>	<b>3,35,91,880</b>	<b>45,72,732</b>	<b>1,72,59,059</b>	<b>1,38,79,086</b>	<b>2,17,68,629</b>
<b>EXPENDITURE FOR COLLECTION.</b>							
Superintendence . . . . .	3,337	255	49,204	1,10,487	1,11,516	45,324	38,855
Central Stamp Office at Calcutta . . . . .	7,242	—	—	—	—	—	—
Charges for sale of Stamps—							
Judicial . . . . .	1,401	230	86,812	42,139	47,941	22,502	1,91,544
Non-Judicial . . . . .	31,216	1,481	15,35,141	1,69,077	1,59,319	1,10,935	53,689
Cost of stamps supplied from Central Stamp Stores.	9,519	830	4,32,614	1,08,611	23,589	75,295	1,44,186
Cost of stamps supplied from Provincial Stamp Stores.	—	—	—	—	—	—	—
Security Printing, India—							
Capital Account . . . . .	89,069	—	—	—	—	—	—
Revenue Account—							
Working Expenses . . . . .	93,37,719	—	—	—	—	—	—
Interest on capital . . . . .	—	—	—	—	—	—	—
Charges in England (Net) . . . . .	—	—	—	—	—	—	—
<b>TOTAL EXPENDITURE FOR COLLECTION.</b>	<b>94,79,503</b>	<b>2,796</b>	<b>21,03,771</b>	<b>4,30,314</b>	<b>3,42,365</b>	<b>2,54,056</b>	<b>4,28,274</b>

**REVENUE.**

**and Expenditure—contd.**

1947-48.							Heads.
Government of E/Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	REVENUE.
—	—	—	—	—	—	—	GENERAL.
—	—	—	—	—	—	—	Security Printing, India—
—	—	—	—	—	—	—	Recoveries from different Governments for the value of stamps supplied.
—	—	—	—	—	—	—	Other Receipts.
—	—	—	—	—	—	—	TOTAL—GENERAL.
17,25,433	2,06,10,712	71,36,639	18,14,363	—	28,03,915	—	TOTAL—REVENUE.
9,750	28,087	40,081	4,062	—	6,074	—	EXPENDITURE FOR COLLECTION.
—	—	—	—	—	—	—	Superintendence.
—	—	—	—	—	—	—	Central Stamp Office at Calcutta.
6,719	55,667	18,691	7,893	—	11,361	—	Charges for sale of stamps—
12,378	2,28,420	1,10,343	22,653	—	35,679	—	Judicial.
7,472	2,13,139	52,262	39,434	—	40,351	—	Non-Judicial.
—	—	—	163	—	—	—	Cost of stamps supplied from Central Stamp Stores.
—	—	—	—	—	—	—	Cost of stamps supplied from Provincial Stamp Stores.
—	—	—	—	—	—	—	Security Printing, India—
—	—	—	—	—	—	—	Capital Account.
—	—	—	—	—	—	—	Revenue Account—
—	—	—	—	—	—	—	Working Expenses.
—	—	—	—	—	—	—	Interest on capital.
—	—	—	—	—	—	—	Charges in England (Net).
36,319	5,25,313	2,21,377	74,205	—	93,465	—	TOTAL—EXPENDITURE FOR COLLECTION.

## STAMP

## No. 113.—Stamp Revenue

Heads.	1948-49.					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of West Bengal.	Government of United Provinces.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>REVENUE.</b>						
<b>NON-JUDICIAL.</b>						
Sale of Stamps . . . . .	15,70,101	84,017	3,07,86,792	2,49,24,090	1,57,89,660	69,41,458
Duty of Impressing Documents . . . . .	29,894	8,463	6,45,814	10,28,637	3,77,670	32,226
Fines and Penalties . . . . .	1,778	933	1,42,545	35,789	11,512	48,373
Miscellaneous . . . . .	30,867	9	2,648	67,326	86	6,231
Recoveries from other Governments for the cost of stamps supplied.	—	—	—	—	146	—
<b>TOTAL</b> . . . . .	<b>16,32,640</b>	<b>93,422</b>	<b>3,15,77,799</b>	<b>2,60,55,842</b>	<b>1,61,79,074</b>	<b>70,28,288</b>
<i>Deduct</i> —Refunds . . . . .	<i>81,600</i>	<i>1,217</i>	<i>50,13,830</i>	<i>3,17,396</i>	<i>18,26,733</i>	<i>1,69,382</i>
<b>TOTAL—NON-JUDICIAL</b> . . . . .	<b>15,51,040</b>	<b>92,205</b>	<b>2,65,63,969</b>	<b>2,57,38,446</b>	<b>1,43,52,341</b>	<b>68,58,906</b>
<b>JUDICIAL.</b>						
<b>(i) Court Fees—</b>						
Court Fees realised in stamps	18,01,655	38,318	1,35,63,994	87,58,003	92,44,787	1,44,84,775
<i>Deduct</i> —Refunds . . . . .	<i>13</i>	<i>1,432</i>	<i>82,981</i>	<i>2,05,869</i>	—	—
<b>TOTAL(i)</b> . . . . .	<b>18,01,642</b>	<b>36,886</b>	<b>1,34,81,013</b>	<b>85,52,134</b>	<b>92,44,787</b>	<b>1,44,84,775</b>
<b>(ii) Other Receipts—</b>						
Sale of Stamps . . . . .	—	—	5,23,871	—	3,94,509	20,89,130
Fines and Penalties . . . . .	463	—	7,087	842	2,943	260
Miscellaneous . . . . .	16,578	—	6,112	752	247	1,662
Recoveries from other Govts. for stamps supplied from Provincial Stamp Stores.	—	—	—	—	—	—
<b>TOTAL</b> . . . . .	<b>17,041</b>	<b>—</b>	<b>5,37,070</b>	<b>1,594</b>	<b>3,97,699</b>	<b>20,91,052</b>
<i>Deduct</i> —Refunds . . . . .	<i>25,314</i>	—	<i>25,334</i>	—	<i>24,131</i>	<i>60,111</i>
<b>TOTAL (ii)</b> . . . . .	<b>—8,273</b>	<b>—</b>	<b>5,11,736</b>	<b>1,594</b>	<b>3,73,568</b>	<b>20,30,941</b>
<i>Deduct</i> —Transfer to Receipts under Motor Vehicles taxation on account of fees from stamps.	—	—	—	—	—	—
<b>TOTAL—Judicial</b> . . . . .	<b>17,93,369</b>	<b>36,886</b>	<b>1,39,92,749</b>	<b>85,53,728</b>	<b>96,18,355</b>	<b>1,65,15,716</b>

REVENUE.

and Expenditure—*contd.*

1948-49.					Heads.
Government of East Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of Orissa.	
Rs.	Rs.	Rs.	Rs.	Rs.	
16,22,297 60,254 29,766 1,684 —	1,15,57,819 54,052 26,976 13,591 —	40,14,857 1,09,102 28,464 848 —	9,26,240 523 2,788 — —	18,01,303 1,144 2,970 1,249 —	REVENUE. NON-JUDICIAL. Sale of Stamps. Duty on Impressing Documents. Fines and Penalties. Miscellaneous. Recoveries from other Governments for the cost of stamps supplied.
17,14,001	1,16,52,438	41,53,271	9,29,551	18,06,666	TOTAL.
41,967	2,66,627	80,117	12,793	11,266	Deduct—Refunds.
16,72,034	1,13,85,811	40,73,154	9,16,758	17,95,400	TOTAL—NON-JUDICIAL.
36,37,540	1,03,66,297	37,91,347	577	17,06,551	JUDICIAL. (i) Court Fees— Court Fees realised in stamps.
—	25,776	..	—	—	Deduct—Refunds.
36,37,540	1,03,40,521	37,91,347	577	17,06,551	TOTAL (i).
— 963 585 237	3,98,962 2,803 2,885 —	— 2,074 2,629 —	8,88,747 1,982 — —	— 3,577 337 —	(ii) Other Receipts— Sale of Stamps. Fines and Penalties. Miscellaneous. Recoveries from other Govts. for stamps supplied from Provincial Stamp Stores.
1,785	4,04,650	4,703	8,90,729	3,914	TOTAL.
74,481	—	18,254	134	3,698	Deduct—Refunds.
—72,696	4,04,650	—13,551	8,90,595	216	TOTAL (ii).
—	—	—	—	—	Deduct—Transfer to Receipts under Motor Vehicles taxation on account of fees from stamps.
35,64,844	1,07,45,171	37,77,796	8,91,172	17,06,767	TOTAL—JUDICIAL.

## STAMP

## No. 113.—Stamp Revenue

Heads.	1948-49.					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of West Bengal.	Government of United Provinces.
<b>REVENUE.</b>	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>GENERAL.</b>						
Security Printing, India—						
Recoveries from different Governments for the value of stamps supplied.	1,23,67,632	—	—	—	—	—
Other Receipts . . . . .	3,54,998	—	—	—	—	—
<b>TOTAL—GENERAL</b> . . . . .	1,27,22,630	—	—	—	—	—
<b>TOTAL—REVENUE</b> . . . . .	1,60,67,039	1,29,091	4,05,56,718	3,42,92,174	2,39,70,696	2,33,71,622
<b>EXPENDITURE FOR COLLECTION.</b>						
Superintendence . . . . .	4,326	366	41,287	1,45,867	79,552	44,331
Central Stamp Office at Calcutta . . . . .	10,289	—	—	—	—	—
Charges for sale of Stamps—						
Judicial . . . . .	3,812	279	1,00,065	36,828	50,654	1,75,855
Non-Judicial . . . . .	20,361	1,629	16,73,104	1,94,255	2,69,473	53,204
Cost of stamps supplied from Central Stamp Stores.	22,512	1,800	3,01,471	90,302	2,26,277	1,61,119
Cost of stamps supplied from Provincial Stamp Stores.	—	—	—	—	—	—
Security Printing, India—						
Capital Account . . . . .	57,623	—	—	—	—	—
Revenue Account—						
Working Expenses . . . . .	1,26,53,418	—	—	—	—	—
Interest on capital . . . . .	2,91,151	—	—	—	—	—
Charges in England (Net) . . . . .	—	—	—	—	—	—
<b>TOTAL EXPENDITURE FOR COLLECTION.</b>	1,30,63,492	4,074	21,15,927	4,67,252	6,25,956	4,34,509

**REVENUE.**

and Expenditure—*concl'd.*

1948-49.					Heads.
Government of East Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of Orissa.	
Rs.	Rs.	Rs.	Rs.	Rs.	REVENUE.
—	—	—	—	—	GENERAL.
—	—	—	—	—	Security Printing, India—
—	—	—	—	—	Recoveries from different Governments for the value of stamp supplied.
—	—	—	—	—	Other Receipts.
—	—	—	—	—	TOTAL—GENERAL.
52,36,878	2,21,30,982	78,50,950	18,07,930	35,02,167	TOTAL—REVENUE.
20,677	37,437	43,309	3,887	8,100	EXPENDITURE FOR COLLECTION.
—	—	—	—	—	Superintendence.
—	—	—	—	—	Central Stamp Office at Calcutta.
15,627	65,433	20,997	6,509	12,869	Charges for sale of Stamps—
38,031	2,59,738	1,15,486	23,992	42,604	Judicial.
18,766	2,89,012	53,498	66,874	39,778	Non-Judicial.
—	—	—	146	—	Cost of stamps supplied from Central Stamp Stores.
—	—	—	—	—	Cost of stamps supplied from Provincial Stamp Stores.
—	—	—	—	—	Security Printing, India—
—	—	—	—	—	Capital Account.
—	—	—	—	—	Revenue Account—
—	—	—	—	—	Working Expenses.
—	—	—	—	—	Interest on capital.
—	—	—	—	—	Charges in England (Net).
93,101	6,51,620	2,33,290	1,01,408	1,03,351	TOTAL—EXPENDITURE FOR COLLECTION.

## FOREST

## No. 114.—Forest Revenue

Heads.	1941-42.					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Revenue—</i>						
Revenue from Timber, etc., removed by Government Agency.	17,03,183	3,27,190	24,69,554	21,55,804	4,51,474	6,59,906
Revenue from Timber, etc., removed by consumers or purchasers.	31,822	93,584	20,81,784	44,49,338	27,72,474	74,63,292
Drift and Waif Wood and confiscated forest produce—	6	—	9,281	1,143	8,332	2,364
Revenue from forest not managed by Government.	11,353	—	2,01,543	12,386	—	24,768
Miscellaneous Receipts . . .	1,92,703	14,632	3,53,464	3,76,757	1,46,290	6,47,957
Receipts in England . . .	14	2,337	486	—	—	—
Loss or gain by Exchange . . .	306	8	4	—	—	—
<b>TOTAL . . .</b>	<b>19,39,387</b>	<b>4,37,751</b>	<b>51,16,116</b>	<b>69,95,428</b>	<b>33,78,570</b>	<b>87,98,287</b>
<i>Deduct—Refunds . . .</i>	<i>..</i>	<i>3,067</i>	<i>21,203</i>	<i>19,469</i>	<i>1,61,301</i>	<i>8,056</i>
<b>TOTAL—REVENUE . . .</b>	<b>19,39,387</b>	<b>4,34,684</b>	<b>50,94,913</b>	<b>69,75,959</b>	<b>32,17,269</b>	<b>87,90,231</b>
<i>Expenditure—</i>						
General Directions . . . . .	54,407	—	1,38,621	89,399	—	46,184
Forest Research Institute . . .	7,83,985	—	—	—	—	—
Conservancy and Works . . . . .	12,68,640	95,979	12,50,614	13,14,841	9,90,172	14,06,975
Establishments . . . . .	2,30,018	81,274	22,14,254	19,27,958	10,47,209	17,90,028
Interest on Capital . . . . .	—	—	—	33,338	—	28,435
Charges in England . . . . .	88,790	979	71,610	67,111	32,885	66,974
Loss or gain by exchange . . . .	—224	—3	188	177	89	181
<b>TOTAL—EXPENDITURE . . .</b>	<b>24,26,064</b>	<b>1,78,235</b>	<b>36,75,287</b>	<b>34,32,824</b>	<b>20,70,355</b>	<b>33,38,777</b>

(Sources :—The Combined Finance and Revenue Accounts of the



**REVENUE.**

**and Expenditure.**

1941-42.							Heads.
Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
29,20,775	13,271	38,91,233	74,079	6,03,001	62,712	2,681	<i>Revenue—</i>
16,93,386	9,98,535	31,25,302	30,41,263	3,69,729	5,76,425	7,52,899	Revenue from Timber, etc., removed by Government Agency.
30,931	351	2,049	29,159	3,789	529	170	Revenue from Timber, etc., removed by consumers or purchasers.
2,998	—	12,806	77,218	99,830	—	—	Drift and Waif Wood and confiscated forest produce.
3,98,841	48,426	3,68,009	1,32,400	2,16,184	31,516	1,35,506	Revenue from forest not managed by Government.
1,288	—	—	—	—	—	—	Miscellaneous Receipts.
4	—	—	—	—	—	—	Receipts in England.
50,48,223	10,60,583	73,99,399	33,54,119	12,92,533	6,71,182	8,91,256	Loss or gain by Exchange.
17,772	348	7,476	59,509	3,528	833	531	TOTAL
50,30,451	10,60,235	73,91,923	32,94,610	12,89,005	6,70,349	8,90,725	<i>Deduct—Refunds.</i>
1,13,769	—	2,32,718	—	—	—	—	TOTAL—REVENUE.
—	—	—	—	—	—	—	<i>Expenditure—</i>
18,01,899	1,94,953	30,54,107	7,94,629	3,29,320	1,87,293	55,213	General Direction.
11,11,920	3,65,561	17,82,225	8,68,770	1,90,608	3,64,883	3,25,842	Forest Research Institute.
34,766	—	—	—	—	—	707	Conservancy and Works.
39,734	13,002	42,859	17,820	3,633	11,794	7,955	Establishments.
115	34	110	48	10	31	20	Interest on Capital.
31,02,203	5,73,550	51,12,019	16,81,267	5,23,571	5,64,007	3,89,737	Charges in England.
							Loss or gain by Exchange.
							TOTAL—EXPENDITURE.

*Central and Provincial Governments in India.)*

## FOREST

## No. 114.—Forest Revenue

Heads.	1942-43.					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Revenue—</i>						
Revenue from Timber, etc., removed by Government Agency.	3,45,967	3,60,505	42,45,700	50,48,229	9,87,542	10,61,866
Revenue from Timber, etc., removed by consumers or purchasers.	41,693	91,384	23,92,549	57,57,868	25,24,856	92,16,762
Drift and Waif Wood and confiscated forest produce.	94	—	14,550	840	6,348	3,742
Revenue from forest not managed by Government	15,509	—	2,04,872	24,197	—	24,295
Miscellaneous Receipts . . .	2,63,171	15,313	3,51,161	5,06,381	5,47,930	10,38,673
Receipts by Exchange . . .	—	—	359	632	—	—
Loss or gain in England . . .	44	—	1	1	—	1
<b>TOTAL . . .</b>	<b>6,66,478</b>	<b>4,67,202</b>	<b>72,09,192</b>	<b>1,13,38,148</b>	<b>40,66,676</b>	<b>1,13,45,339</b>
<i>Deduct—Refunds . . .</i>	<i>—</i>	<i>198</i>	<i>20,186</i>	<i>28,392</i>	<i>2,29,131</i>	<i>5,543</i>
<b>TOTAL—REVENUE . . .</b>	<b>6,66,478</b>	<b>4,67,004</b>	<b>71,89,006</b>	<b>1,13,09,756</b>	<b>38,37,545</b>	<b>1,13,39,796</b>
<i>Expenditure—</i>						
General Direction . . . . .	15,886	—	1,44,883	84,192	—	50,242
Forest Research Institute . . .	8,82,442	—	—	—	—	—
Conservancy and Works . . . . .	3,31,349	1,20,972	24,97,987	45,07,534	14,51,462	24,04,016
Establishments . . . . .	1,17,242	85,970	22,91,115	20,94,284	10,70,905	21,40,864
Interest on Capital . . . . .	—	—	—	33,338	—	28,435
Special Development Programme	—	—	—	23,590	—	—
Charges in England . . . . .	66,439	—	86,315	68,174	28,397	65,435
Loss or gain by Exchange . . .	115	—	147	119	50	1,113
<b>TOTAL—EXPENDITURE . . .</b>	<b>14,51,028</b>	<b>2,06,942</b>	<b>50,18,447</b>	<b>68,11,231</b>	<b>25,50,814</b>	<b>47,89,105</b>

REVENUE.

and Expenditure—contd.

1942-43.							Heads.
Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
36,03,298	7,430	1,00,44,070	4,21,875	7,36,007	6,46,460	31,331	<i>Revenue—</i>
23,45,492	13,67,325	35,84,835	30,65,531	3,76,890	6,36,613	11,02,960	Revenue from Timber, etc., removed by Government Agency.
46,181	217	2,061	37,161	4,357	396	288	Revenue from Timber, etc., removed by consumers or purchasers.
6,342	—	13,706	70,556	1,21,240	..	..	Drift and Waif Wood and confiscated forest produce.
4,08,441	47,664	6,36,743	2,16,741	3,45,934	35,295	3,99,615	Revenue from Forest not managed by Government.
748	—	—	—	—	—	883	Miscellaneous Receipts.
1	—	—	1	—	—	2	Receipts in England.
64,10,503	14,22,636	1,42,81,415	38,11,865	15,84,428	13,18,764	15,35,079	Loss or gain by Exchange.
							TOTAL.
24,194	301	6,102	74,514	3,555	132	748	<i>Deduct—Refunds.</i>
63,88,309	14,22,335	1,42,75,313	37,37,351	15,80,873	13,18,632	15,34,331	TOTAL—REVENUE.
							<i>Expenditure—</i>
1,26,455	—	2,99,603	—	—	—	—	General Direction.
—	—	—	—	—	—	—	Forest Research Institute.
23,62,535	2,19,329	63,89,675	15,69,670	5,61,603	5,66,107	89,021	Conservancy and Works.
12,94,528	—	—	—	—	—	707	Interest on Capital.
34,766	—	—	—	—	—	—	Special Development Programme
—	13,485	43,777	17,951	2,133	10,787	4,451	Charges in England.
18,810	23	76	31	4	19	8	Loss or gain by Exchange.
32	3,95,403	19,65,403	9,39,310	1,97,788	3,69,562	3,29,014	Establishments,
38,37,126	6,28,240	86,98,534	25,26,962	7,61,528	9,46,475	4,23,201	TOTAL—EXPENDITURE.

## FOREST

## No. 114.—Forest Revenue

Heads.	1943-44.					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Revenue—</i>						
Revenue from Timber, etc., removed by Government Agency.	3,11,365	6,18,631	67,16,888	1,33,70,046	14,23,102	15,02,517
Revenue from Timber, etc., removed by consumers or purchasers.	52,558	82,345	42,63,873	78,69,581	32,14,446	1,41,15,087
Drift and Waif Wood and confiscated forest produce.	235	—	21,834	930	4,929	15,525
Revenue from Forest not managed by the Government.	12,238	—	2,25,605	53,543	—	31,197
Miscellaneous Receipts . . . . .	2,87,669	13,775	4,27,910	6,92,388	10,59,912	20,20,143
Receipts in England . . . . .	—	—	—	1,059	3,716	—
Loss or gain by Exchange . . . . .	—	—	—	2	6	—
<b>TOTAL . . . . .</b>	<b>6,64,065</b>	<b>7,14,751</b>	<b>1,16,56,110</b>	<b>2,19,87,549</b>	<b>57,06,111</b>	<b>1,76,84,469</b>
<i>Deduct—Refunds. . . . .</i>	<i>6</i>	<i>1,010</i>	<i>33,544</i>	<i>49,048</i>	<i>2,12,847</i>	<i>20,942</i>
<b>TOTAL—REVENUE . . . . .</b>	<b>6,64,059</b>	<b>7,13,741</b>	<b>1,16,22,566</b>	<b>2,19,38,501</b>	<b>54,93,264</b>	<b>1,76,63,527</b>
<i>Expenditure—</i>						
General Direction . . . . .	50,989	—	1,46,580	1,08,378	—	68,609
Forest Research Institute . . . . .	9,40,821	—	—	—	—	—
Conservancy and Works . . . . .	3,56,853	1,95,406	53,65,606	91,94,581	24,69,130	30,07,380
Establishments . . . . .	86,131	96,962	24,37,904	22,70,065	12,30,467	30,11,555
Interest on Capital . . . . .	—	—	—	33,338	—	28,435
Rural Uplift Scheme . . . . .	—	—	—	—	—	34,697
Special Development Programme . . . . .	—	—	—	13,904	—	—
Charges in England . . . . .	74,807	—	76,568	69,461	26,027	65,730
Loss or gain by Exchange . . . . .	131	—	133	122	45	114
<b>TOTAL—EXPENDITURE . . . . .</b>	<b>15,09,732</b>	<b>2,92,368</b>	<b>80,26,791</b>	<b>1,16,89,848</b>	<b>37,25,669</b>	<b>62,16,520</b>

REVENUE.

and Expenditure—*contd.*

1943-44.							Heads.
Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
63,35,964	20,771	1,18,83,232	12,86,540	13,17,933	10,90,828	1,85,224	<i>Revenue—</i>
21,52,616	17,11,171	48,55,667	41,37,864	2,92,765	9,55,054	21,71,963	Revenue from Timber, etc., removed by Government Agency.
66,419	9,702	2,140	28,289	2,484	771	889	Revenue from Timber, etc., removed by consumers or purchasers.
15,076	—	15,638	1,15,655	1,06,667	—	—	Drift and Waif Wood and confiscated forest produce.
31,69,878	56,361	4,41,788	1,80,467	3,85,747	46,034	11,94,421	Revenue from Forest not managed by Government.
—	—	—	—	—	—	—	Miscellaneous Receipts.
—	—	—	—	—	—	—	Receipts in England.
—	—	—	—	—	—	—	Loss or gain by Exchange.
1,17,39,953	17,98,005	1,71,98,515	57,48,815	21,05,596	20,92,687	35,52,497	TOTAL.
2,418	384	51,970	1,18,927	4,731	391	345	<i>Deduct—Refunds.</i>
1,17,37,539	17,97,621	1,71,46,545	56,29,888	21,00,865	20,92,296	35,52,152	TOTAL—REVENUE.
1,26,692	—	3,42,908	—	—	—	—	<i>Expenditure—</i>
—	—	—	—	—	—	—	General Direction.
67,92,031	2,68,738	73,47,510	24,00,441	10,15,854	9,47,338	3,24,188	Forest Research Institute.
14,93,274	4,54,514	22,29,703	10,18,338	2,06,319	4,05,800	3,69,937	Conservancy and Works.
34,766	—	—	—	—	—	707	Establishments.
—	—	—	—	—	—	—	Interest on Capital.
—	—	—	—	—	—	—	Rural Uplift Scheme.
18,623	12,802	47,953	26,831	2,133	11,802	5,732	Special Development Programme.
32	22	83	47	4	20	10	Charges in England.
84,65,418	7,36,076	99,68,157	34,45,657	12,24,310	13,64,960	7,00,174	Loss or gain by Exchange.
							TOTAL—EXPENDITURE.

## FOREST

## No. 114.—Forest Revenue

Heads.	1944-45.					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Revenue—</i>						
Revenue from Timber, etc., removed by Government Agency.	4,30,681	9,04,882	71,93,381	2,09,14,797	38,76,943	18,22,928
Revenue from Timber, etc., removed by consumers or purchasers.	57,988	1,14,308	60,85,268	96,62,834	47,67,556	1,43,46,478
Drift and Waif Wood and confiscated forest produce.	749	—	20,140	2,323	16,212	8,280
Revenue from Forest not managed by Government.	11,193	—	2,41,334	42,479	—	25,926
Miscellaneous Receipts . . .	2,81,932	30,788	8,64,862	8,14,968	15,94,365	28,73,500
Receipts in England . . .	110	—	379	380	—	1,129
Loss or gain by Exchange . . .	—	—	1	1	—	2
<b>TOTAL . . .</b>	<b>7,82,653</b>	<b>10,49,978</b>	<b>1,44,05,365</b>	<b>1,14,37,782</b>	<b>1,02,55,076</b>	<b>1,00,78,243</b>
<i>Deduct—Refunds . . .</i>	<i>937</i>	<i>208</i>	<i>57,893</i>	<i>56,796</i>	<i>2,53,744</i>	<i>19,468</i>
<b>TOTAL—REVENUE . . .</b>	<b>7,81,716</b>	<b>10,49,770</b>	<b>1,43,47,472</b>	<b>1,13,80,986</b>	<b>1,00,01,332</b>	<b>1,90,58,775</b>
<i>Expenditure—</i>						
General Direction . . . . .	56,860	—	1,39,412	84,796	—	76,216
Forest Research Institute . . .	10,68,260	—	—	—	—	—
Conservancy and Works . . . . .	3,92,989	2,38,586	52,35,634	1,67,29,355	30,03,447	39,30,908
Establishments . . . . .	91,644	1,19,388	27,26,294	25,66,425	14,74,981	44,09,128
Interest on Capital . . . . .	—	—	—	33,338	—	28,435
Rural Uplift Scheme . . . . .	—	—	—	—	—	49,117
Special Development Programme . . .	—	—	—	34,605	—	—
Charges in England . . . . .	81,783	—	97,566	67,267	26,552	66,261
Loss or gain by Exchange . . . . .	141	—	172	119	46	116
<b>TOTAL—EXPENDITURE . . .</b>	<b>16,91,677</b>	<b>3,57,974</b>	<b>81,99,078</b>	<b>1,95,15,905</b>	<b>45,05,026</b>	<b>85,60,181</b>

**REVENUE.**

and Expenditure—*contd.*

1944-45.							Heads.
Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
60,41,298	9,667	1,08,81,277	16,02,420	7,36,664	20,83,179	3,34,368	<i>Revenue—</i>
21,30,365	20,78,881	61,13,528	64,62,725	1,59,621	12,46,960	30,71,604	Revenue from Timber, etc., removed by Government Agency.
68,006	658	4,476	44,613	4,750	1,324	1,147	Revenue from Timber, etc., removed by consumers or purchasers.
34,047	—	27,043	1,49,774	1,26,980	—	—	Drift and Waif Wood and confiscated forest produce.
25,98,214	1,05,340	7,12,220	2,60,787	3,94,322	77,701	10,60,776	Revenue from Forest not managed by Government.
—	4	—	—	—	2	—	Miscellaneous Receipts,
—	—	—	—	—	—	—	Receipts in England.
—	—	—	—	—	—	—	Loss or gain by Exchange.
1,08,71,930	21,94,550	1,77,38,544	85,20,319	14,22,337	34,09,166	44,67,895	<b>TOTAL</b>
2,465	47	40,143	1,66,194	3,411	173	1,193	<i>Deduct—Refunds.</i>
1,08,60,465	21,94,503	1,76,98,401	83,54,125	14,18,926	34,08,993	44,66,702	<b>TOTAL—REVENUE.</b>
1,14,899	—	3,38,722	—	—	—	—	<i>Expenditure—</i>
—	—	—	—	—	—	—	General Direction.
76,07,990	3,27,783	66,59,676	73,50,382	10,33,637	20,16,288	6,19,492	Forest Research Institute.
16,26,373	5,15,895	25,00,202	11,68,760	2,23,172	4,31,215	4,63,508	Conservancy and Works.
34,766	—	—	—	—	—	707	Establishments.
—	—	—	—	—	—	—	Interest on Capital.
—	—	—	—	—	—	—	Rural Uplift Scheme.
47,625	20,221	23,152	20,899	2,133	13,147	9,289	Special Development Programme.
84	35	42	38	4	23	16	Charges in England.
—	—	—	—	—	—	—	Loss or gain by Exchange.
94,31,737	8,63,934	95,21,794	85,40,079	12,58,946	24,60,673	10,93,012	<b>TOTAL—EXPENDITURE.</b>

## FOREST

## No. 114.—Forest Revenue

Heads.	1945-46.					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Revenue—</i>						
Revenue from Timber, etc., removed by Government Agency.	5,57,270	11,48,251	76,46,090	1,31,52,423	31,35,379	18,42,232
Revenue from Timber, etc., removed by consumers or purchasers.	88,677	2,46,216	60,01,758	1,03,17,544	45,99,982	1,48,32,702
Drift and Waif Wood and confiscated forest produce.	92	—	34,271	4,322	14,610	19,824
Revenue from Forest not managed by Government.	12,151	—	2,93,209	45,922	—	34,291
Miscellaneous Receipts . . .	4,16,595	29,790	4,95,569	10,66,171	8,71,754	30,81,998
Receipts in England . . .	22	—	—	—	—	—
Loss or gain by Exchange . . .	—	—	—	—	—	—
<b>TOTAL</b> . . .	<b>10,74,807</b>	<b>14,24,257</b>	<b>1,43,70,897</b>	<b>2,45,86,382</b>	<b>86,41,725</b>	<b>1,98,10,847</b>
<i>Deduct—Refunds</i> . . . . .	<i>225</i>	<i>506</i>	<i>47,455</i>	<i>84,160</i>	<i>4,78,271</i>	<i>20,398</i>
<b>TOTAL REVENUE</b> . . . . .	<b>10,74,282</b>	<b>14,23,751</b>	<b>1,43,23,442</b>	<b>2,45,02,222</b>	<b>81,63,454</b>	<b>1,97,90,449</b>
<i>Expenditure—</i>						
General Direction . . . . .	72,284	—	1,50,103	1,05,307	—	81,190
Forest Research Institute . . .	13,37,715	—	—	—	—	—
Conservancy and Works . . . .	9,29,431	2,80,169	41,78,679	1,08,04,650	26,16,166	37,10,803
Establishments, . . . . .	4,60,763	1,41,898	32,70,442	29,04,843	18,15,229	42,68,156
Interest on Capital . . . . .	—	—	—	33,338	—	28,435
Rural Development Schemes . .	—	—	—	—	—	32,272
Special Development Programme	—	—	—	19,358	—	—
Post—War Reconstruction Development Programme	—	—	—	—	—	—
Peasant's Welfare Programme . .	—	—	—	3,524	—	—
Charges in England . . . . .	97,787	—	1,00,236	93,196	50,693	87,514
Loss or gain by Exchange . . .	169	—	176	166	88	156
<b>TOTAL EXPENDITURE</b> . . . . .	<b>28,98,149</b>	<b>4,22,067</b>	<b>76,99,636</b>	<b>1,39,64,382</b>	<b>44,82,096</b>	<b>82,08,526</b>



REVENUE.

and Expenditure—*contd.*

1945-46							Heads.
Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
52,25,373	7,304	78,27,121	12,01,344	4,06,985	29,11,333	3,24,847	Revenue from Timber, etc., removed by Government Agency.
24,64,091	26,00,270	66,74,445	84,56,978	5,52,380	13,15,867	22,08,191	Revenue from Timber, etc., removed by consumers or purchasers.
56,526	94	14,843	39,567	7,179	1,503	1,494	Drift and Waif Wood and confiscated forest produce.
63,849	—	29,591	1,58,123	1,56,322	—	—	Revenue from Forest not managed by Governments.
35,62,573	1,26,385	6,53,040	3,48,313	6,78,966	93,165	7,82,093	Miscellaneous Receipts.
2,327	116	—	—	—	—	—	Receipts in England.
4	—	—	—	—	—	—	Loss or gain by Exchange.
1,13,74,743	27,34,169	1,51,99,040	1,02,04,325	18,01,832	43,21,868	33,16,625	TOTAL
10,855	2,177	28,170	2,27,518	4,383	206	6,826	Deduct—Refunds.
1,13,62,888	27,31,992	1,51,70,870	99,76,807	17,97,449	43,21,662	33,09,799	TOTAL REVENUE.
1,35,170	—	3,91,855	—	—	—	—	Expenditure—
—	—	—	—	—	—	—	General Direction.
76,11,242	4,13,171	61,11,247	14,15,536	6,88,264	28,76,854	5,89,310	Forest Research Institute.
22,52,762	6,48,986	28,64,663	21,86,421	2,91,491	5,29,295	5,63,617	Conservancy and Works.
34,766	—	—	—	—	—	707	Establishments.
—	—	—	—	—	—	—	Interest on Capital.
—	—	—	—	—	—	—	Rural Development Scheme.
—	—	—	—	—	—	—	Special Development Programme.
—	—	—	—	—	—	—	Post—War Reconstruction Development Programme.
56,610	—	—	—	—	—	—	Peasant's Welfare Programme.
55,139	16,178	66,332	13,497	25,201	12,262	12,198	Charges in England.
99	28	121	24	44	22	21	Loss or gain by Exchange.
1,01,41,778	10,78,363	93,13,727	36,15,478	10,05,000	34,18,433	11,65,854	TOTAL EXPENDITURE.

## FOREST

## No. 114.—Forest Revenue

Heads.	1946-47.					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>REVENUE.</b>						
Revenue from Timber, etc., removed by Government Agency.	29,72,122	18,66,933	87,78,481	1,11,22,211	12,27,524	13,79,654
Revenue from Timber, etc., removed by consumers or purchasers.	15,773	2,60,552	65,10,571	1,52,39,218	49,82,649	1,54,17,318
Miscellaneous Receipts . . . . .	34,879	78,986	9,40,458	9,43,385	5,01,227	13,97,996
Receipts in England . . . . .	3,032	—	—	—	6	—
<b>TOTAL</b> . . . . .	<b>30,25,806</b>	<b>22,06,471</b>	<b>1,62,29,510</b>	<b>2,73,04,814</b>	<b>67,11,406</b>	<b>1,81,94,968</b>
<i>Deduct—Refunds.</i> . . . .	—	1,257	90,209	3,43,230	4,76,760	21,726
<b>TOTAL—REVENUE</b> . . . . .	<b>30,25,806</b>	<b>22,05,214</b>	<b>1,61,39,301</b>	<b>2,69,61,584</b>	<b>62,34,646</b>	<b>1,81,73,242</b>
<b>EXPENDITURE.</b>						
Conservancy and Works . . . . .	27,36,618	2,62,612	38,86,627	67,58,753	20,03,381	29,52,624
Establishments, etc.† . . . . .	21,43,556	1,85,347	41,28,067	40,57,388	30,98,783	34,95,361
<b>TOTAL—EXPENDITURE</b> . . . . .	<b>48,80,174</b>	<b>4,47,959</b>	<b>80,14,694</b>	<b>1,08,16,141</b>	<b>51,02,164</b>	<b>64,47,985</b>

† Includes charges in England.

REVENUE.

and Expenditure.—*contd.*

1946-47.							Heads.
Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
45,73,035	26,865	86,45,973	3,17,185	3,48,154	2,48,907	2,53,109	REVENUE.
							Revenue from Timber, etc., removed by Government Agency.
35,28,420	25,67,444	97,90,068	56,57,805	3,82,360	14,16,724	11,95,361	Revenue from Timber, etc. removed by consumers or purchasers.
42,43,188	98,966	5,06,130	10,56,876	5,23,734	1,04,653	6,49,029	Miscellaneous Receipts
—	—	—	—	—	—	—	Receipts in England.
1,23,44,643	26,93,275	1,89,42,171	70,31,866	12,54,248	17,70,284	20,97,499	TOTAL
1,09,540	3,920	69,308	1,93,715	3,377	230	99,117	Deduct—Refunds.
1,22,35,103	26,89,355	1,88,72,863	68,38,151	12,50,871	17,70,054	19,98,382	TOTAL REVENUE.
							EXPENDITURE.
63,35,515	6,07,201	35,31,215	—66,95,457	5,02,533	3,86,329	2,32,681	Conservancy and Works.
31,09,802	10,41,364	39,26,346	15,45,694	4,23,784	7,73,299	6,75,535	Establishments, etc.†
94,45,317	16,48,565	74,57,561	—51,49,763	9,26,317	11,59,628	9,08,216	TOTAL EXPENDITURE.

† Includes charges in England.

## FOREST

## No. 114.—Forest Revenue

Heads.	1947-48.						
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of West Bengal.	Government of United Provinces.
<b>REVENUE.</b>	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.]	Rs.
Revenue from Timber, etc., removed by Government Agency.	41,42,202	11,34,311	80,43,547	60,32,220	3,43,563	5,12,070	15,33,711
Revenue from Timber, etc., removed by consumers or purchasers.	80,177	3,50,011	91,40,839	1,49,05,427	11,73,970	29,87,113	1,55,06,287
Miscellaneous Receipts . . .	6,32,253	68,856	12,00,279	9,83,400	1,82,597	1,90,340	12,84,501
Receipts in England . . .	5,244	—	—	—	—	—	—
<b>TOTAL</b> .	<b>48,59,876</b>	<b>15,53,178</b>	<b>1,83,84,665</b>	<b>2,19,21,047</b>	<b>17,00,130</b>	<b>36,89,523</b>	<b>1,83,24,499</b>
<b>Deduct—Refunds</b> .	—	2,371	1,03,303	3,80,026	7,81,523	993	40,594
<b>TOTAL—REVENUE</b> .	<b>48,59,876</b>	<b>15,50,807</b>	<b>1,82,81,362</b>	<b>2,15,41,021</b>	<b>9,18,607</b>	<b>36,88,530</b>	<b>1,82,83,905</b>
<b>EXPENDITURE.</b>							
General Direction . . .	—	—	1,55,543	1,99,564	54,150	—	1,16,931
Conservancy and Works . . .	29,36,284	3,88,202	43,49,789	51,13,048	6,97,208	13,33,466	33,44,192
Establishments, etc.* . . .	3,15,749	1,81,170	41,23,750	44,22,385	13,00,965	8,28,614	33,20,453
Forest Research Institute . . .	15,02,862	—	—	—	—	—	—
<b>TOTAL—EXPENDITURE</b> .	<b>47,54,895</b>	<b>5,69,372</b>	<b>86,29,082</b>	<b>97,34,997</b>	<b>20,52,323</b>	<b>21,62,080</b>	<b>67,81,576</b>

Note : (i) Figures for 1947-48 include available information for Undivided India upto 14th August 1947.

(ii) Figures for 1947-48 and 1948-49 are unadjusted and subject to revision.

\* Includes charges in England.

**REVENUE.**

and Expenditure.—*contd.*

1947-48.							Heads.
Government of East Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	REVENUE.
27,08,709	10,297	48,75,845	87,276	..	2,69,195	..	Revenue from Timber, etc., removed by Government Agency.
7,56,080	30,98,700	98,08,528	56,95,450	..	17,66,750	..	Revenue from Timber, etc., removed by consumers or purchasers.
4,75,669	1,31,205	5,32,096	5,64,192	..	1,55,831	..	Miscellaneous Receipts.
—	22	—	—	..	—	..	Receipts in England.
39,40,458	32,40,224	1,52,16,469	63,46,918	..	21,91,776	..	TOTAL.
48,387	9,768	35,427	1,67,673	..	2,297	..	Deduct—Refunds.
38,92,071	32,30,456	1,51,81,042	61,79,245	..	21,89,479	..	TOTAL REVENUE.
							EXPENDITURE.
93,049	—	3,50,294	—	..	—	..	General Direction.
8,46,823	6,59,001	38,46,466	14,51,462	..	3,84,157	..	Conservancy and Works.
9,73,931	17,13,522	35,39,123	15,65,979	..	8,37,708	..	Establishments, etc.*
(—)1,21,614	—	—	—	..	—	..	Forest Research Institute.
17,92,189	23,72,523	77,35,883	30,17,441	..	12,21,865	..	TOTAL EXPENDITURE.

## FOREST

## .No. 114—Forest Revenue

Heads.	1948-49.					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of West Bengal.	Government of United Provinces.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>REVENUE.</b>						
Revenue from Timber, etc., removed by Government Agency.	53,41,721	17,19,162	69,08,027	92,02,919	16,35,000	14,24,434
Revenue from Drift, Waif wood and confiscated forest Produce.	—	—	35,067	6,065	17,454	10,565
Revenue from Timber, etc., removed by consumers or purchasers.	77,290	5,03,643	79,60,634	142,97,294	39,90,128	1,94,93,946
Revenue from Forest not managed by the Government.	—	—	2,21,565	43,638	—	25,705
Miscellaneous Receipts . . .	9,61,985	1,34,324	8,86,811	10,58,093	5,24,077	13,82,686
Receipts in England . . . .	4,627	—	809	11,425	7,989	435
<b>TOTAL</b> . . . . .	<b>63,85,623</b>	<b>23,57,129</b>	<b>1,60,12,913</b>	<b>2,46,19,434</b>	<b>61,74,648</b>	<b>2,23,37,771</b>
<i>Deduct</i> —Refunds . . . . .	<i>1,062</i>	<i>7,922</i>	<i>55,482</i>	<i>14,76,639</i>	<i>17,746</i>	<i>1,07,867</i>
<b>TOTAL—REVENUE</b> . . . . .	<b>63,84,561</b>	<b>23,49,207</b>	<b>1,59,57,431</b>	<b>2,31,42,795</b>	<b>61,56,902</b>	<b>2,22,29,904</b>
<b>EXPENDITURE.</b>						
General Directions :						
Forest Research Institute . . .	19,74,667	—	1,57,363	1,97,653	—	84,913
Conservancy and Works . . . .	40,74,091	5,34,335	36,44,857	47,33,180	24,26,818	43,87,787
Establishments, etc.† . . . .	7,70,541	1,95,398	41,07,869	43,07,990	16,37,572	34,22,407
Post-war Reconstruction Development.	—	—	—	4,55,089	—	—
Interest on Capital . . . . .	—	—	—	33,338	—	28,435
<b>TOTAL—EXPENDITURE</b> . . . . .	<b>68,19,299</b>	<b>7,29,733</b>	<b>79,10,089</b>	<b>97,27,250</b>	<b>40,64,390</b>	<b>79,23,542</b>

† Includes charges in England.

**REVENUE.**

 and Expenditure—*concl.*

1948-49.					Heads.
Government of East Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of Orissa.	
Rs.	Rs.	Rs.	Rs.	Rs.	
41,33,105	5,433	60,72,832	18,050	2,02,134	<b>REVENUE.</b> Revenue from Timber, etc., removed by Government Agency.
70,133	76	8,551	82,520	5,857	Revenue from Drift, Waif wood and confiscated forest Revenue.
16,75,996	41,76,965	1,02,81,898	58,47,299	16,48,670	Revenue from Timber, etc., removed by consumers or purchasers.
40,350	—	50,845*	1,97,117	—	Revenue from Forest not managed by the Government.
2,70,292	1,25,643	5,14,090	3,90,769	1,40,346	Miscellaneous Receipts.
67	133	—	—	—	Receipts in England.
61,89,943	43,08,250	1,69,28,216	65,35,755	19,97,007	<b>TOTAL.</b>
960	12,932	81,791	1,92,526	813	<i>Deduct</i> —Refunds.
61,88,983	42,95,318	1,68,46,425	63,43,229	19,96,194	<b>TOTAL REVENUE.</b>
					<b>EXPENDITURE.</b>
					General Directions :
2,02,722	..	4,19,039	..	—	Forest Research Institute.
28,54,071	6,70,862	33,99,041	17,76,430	4,46,627	Conservancy and Works.
19,24,505	13,57,880	34,87,073	16,30,123	6,54,806	Establishments, etc.†
..	10,75,326	..	..	2,17,237	Postwar Reconstruction and Development.
—3,69,405*	..	..	..	..	Interest on Capital.
46,11,893	31,04,068	73,05,153	34,06,553	13,18,670	<b>TOTAL EXPENDITURE.</b>

 \* *Deduct* amount chargeable to the head 'Post-war Reconstruction and Development Schemes.'

## PUBLIC WORKS

## No. 115.—Net Revenue Receipts of State Railways, Charges against them, and net Gain or Loss to Government.

Year.	Capital outlay to end of the year.	Net Revenue Receipts.	Percentage of net Revenue Receipts on Capital outlay.	EXPENSES AGAINST NET REVENUE RECEIPTS			NET GAIN OR LOSS TO GOVERNMENT; DIFFERENCE BETWEEN COLUMNS (3) AND (7)	
				Payments on account of share of Surplus Profits and of net Revenue Receipts.	Interest on Capital outlay.	Total Expenditure.	Gain.	Loss.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
1941-42	7,54,72,60,045	55,57,71,971	7.36	92,87,577	28,44,33,610	29,37,21,187	26,20,50,784	—
1942-43	7,72,51,95,704	71,16,35,701	9.21	84,14,434	28,03,54,744	28,87,69,178	42,28,66,523	—
1943-44	7,80,73,34,092	76,56,92,100	9.81	87,41,796	28,53,31,483	29,40,73,279	47,16,18,821	..
1944-45	7,87,00,11,285	74,08,29,391	9.41	99,14,546	27,45,25,892	28,44,40,438	45,63,88,953	—
1945-46	7,96,84,99,577	61,23,75,593	7.68	1,28,293	27,17,71,481	28,18,99,774	34,04,75,819	—
1946-47	8,07,75,89,238	31,65,18,291	3.92	—	26,52,27,410	26,52,27,410	5,12,90,881	—
1947-48	..	..	..	..	..	..	..	..
1948-49	..	..	..	..	..	..	..	..

Source: Combined Finance and Revenue Accounts of the Central and Provincial Governments in India.



**PUBLIC WORKS**

**No. 116.—Capital Expenditure on the Construction and Purchase of Railways and Irrigation, Navigation, Embankment and Drainage Works.**

Class and Name of Railways.	1941-42	1942-43	1943-44	1944-45	1945-46	1946-47
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>RAILWAYS.</b>						
<b>CENTRAL GOVERNMENT.</b>						
<b>COMMERCIAL LINES.</b>						
<b>Indian Government Railways.</b>						
<i>Open lines.</i>						
Bengal Assam . . . . .	(a)—15,80,228 (b)—32,20,864	83,03,103	1,92,05,137	2,43,01,901	82,03,266	1,96,37,655
Bengal Nagpur . . . . .	—					
Bombay, Baroda and Central India.	—32,57,538	1,09,10,267	—8,82,526	1,10,16,685	43,34,481	63,54,688
East Indian . . . . .	—1,64,44,179	92,01,282	1,72,70,973	2,25,98,801	4,91,23,955	2,36,45,043
Great Indian Peninsular . . . . .	12,54,637	33,75,878	1,00,71,953	—16,95,956	1,79,25,627	1,14,59,192
Madras and Southern Mahratta . . . . .	—	—	—	7,93,995	—16,23,347	55,68,769
North Western . . . . .	—1,08,07,303	[33,59,005	1,19,37,258	53,05,017	1,37,12,858	1,82,72,060
Oudh Tirhut . . . . .	—	(c)12,24,98,501 (d) 2,27,36,262	1,60,64,907	—87,51,309	1,97,76,204	32,60,102
South Indian . . . . .	—	—				
Railway Collieries . . . . .	—4,25,249	50,011	5,99,570	22,18,832	45,90,143	[ 23,72,183
<i>Constructions.</i>						
East Indian . . . . .	—34,358	—3,275	—	—	—	—
North Western . . . . .	—3,53,235	—16,19,786	—67,789	—1,35,986	6,091	21,06,444
Great Indian Peninsular . . . . .	—1,521	—1,150	—4,753	—	—	1,84,712

(a) A. B. Ry. (b) E. B. Ry. (c) B. & N. W. Ry. (d) R. & K. Ry.

Source: Combined Finance and Revenue Accounts of the Central and Provincial Governments in India.

## PUBLIC WORKS.

No. 116.—Capital Expenditure on the Construction and Purchase of Railways and Irrigation, Navigation, Embankment and Drainage Works—*contd.*

Class and Name of Railways.	1941-42	1942-43	1943-44	1944-45	1945-46	1946-47
<b>RAILWAYS—<i>contd.</i></b>						
<b>CENTRAL GOVERNMENT—<i>contd.</i></b>	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>COMMERCIAL LINES—<i>contd.</i></b>						
Indian Government Railways worked by Companies or by Indian States.						
<i>Open lines.</i>						
Assam Bengal, Part I . . . . .	—	—	—	—	—	—
Assam Bengal, Part II . . . . .	—	—	—	—	—	—
Bengal Nagpur . . . . .	43,92,967	31,08,043	99,51,932	—	—	—
Bezwada Extension . . . . .	2,877	948	3,837	311	50	6,128
Bombay, Baroda and Central India	—	—	—	—	—	—
Jodhpur . . . . .	—27,720	11,65,200	77,432	9,85,038	1,44,702	—2,49,339
Lucknow, Bareilly (R. & K.) . . . . .	93,761	—	—	—	—	—
Madras and Southern Mahratta . . . . .	—41,07,494	16,15,492	60,62,261	—	—	—
South Indian . . . . .	—59,19,202	—2,05,703	36,34,082	—	—	—
Tirhoot (B. & N. W.), (including Mashrak Thawe Extension).	3,12,107	—	—	—	—	—
Dhone Kurnool . . . . .	4,329	28	187	—	—	..
<i>Constructions.</i>						
Bengal Nagpur . . . . .	—	—	—	—	—	..
Madras and Southern Mahratta . . . . .	—	—	—	—	—	..
South Indian . . . . .	—788	—	—	—	—	..
Jodhpur . . . . .	—297	—	—40,046	—	—16,024	—40
<b>MISCELLANEOUS ITEMS.</b>						
Abandoned Projects . . . . .	—	—	—	—	—	—
Exchange . . . . .	2,390	—945	694	34,928	—29,811	—
<b>STRATEGIC LINES.</b>						
<i>Open lines.</i>						
North Western . . . . .	—2,17,216	—5,10,082	—1,03,22,832	—8,36,139	1,64,875	5,12,300
Frontier Railway Reserve . . . . .	—6	—	—	—	—	—
Campbellpore Railway Reserve . . . . .	—1,90,686	22,066	—9,356	—3,03,093	—	—
<i>Constructions.</i>						
North Western . . . . .	1,54,874	2,164	—	—	—	—
<b>TOTAL, CENTRAL GOVERNMENT</b>	<b>—4,03,69,942</b>	<b>18,40,09,199</b>	<b>8,35,52,923</b>	<b>6,14,05,955</b>	<b>9,04,88,921</b>	<b>10,90,89,661</b>

**PUBLIC WORKS.**

**No. 116.—Capital Expenditure on the Construction and Purchase of Railways and Irrigation, Navigation, Embankment and Drainage Works—*contd.***

	1941-42	1942-43	1943-44	1944-45	1945-46	1946-47
<b>IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.</b>	<b>Rs.</b>	<b>Rs.</b>	<b>Rs.</b>	<b>Rs.</b>	<b>Rs.</b>	<b>Rs.</b>
<b>CENTRAL GOVERNMENT.</b>						
Baluchistan . . . . .	—	—	—	—	—	—
Rajputana . . . . .	—	—	—	—	—	—
Sind . . . . .	—	—	—	—	—	—
<b>NET OUTLAY OUTSIDE THE REVENUE ACCOUNT—CEN- TRAL GOVERNMENT.</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>PROVINCIAL GOVERNMENTS.</b>						
Madras . . . . .	—3,22,811	80,573	5,04,205	3,12,683	13,76,621	61,57,926
Bombay . . . . .	1,36,253	21,899	29,772	14,691	14,341	18,605
Bengal . . . . .	—1,89,112	2,27,802	90,160	—7,61,916	2,03,160	15,31,888
United Provinces . . . . .	39,15,961	12,78,928	12,94,871	62,12,314	1,01,11,466	1,29,87,627
Punjab . . . . .	70,30,297	56,64,504	41,15,533	1,23,26,338	2,49,26,647	3,83,49,669
Bihar . . . . .	—	—	—	—	—	43,319
Assam . . . . .	—	—	—	41,409	1,66,349	2,59,683
Central Provinces and Berar . . . . .	—	—	—	—	—	—
North-West Frontier Province . . . . .	32	—	—24,700	—66,000	—	—
Orissa . . . . .	—	—	—	—	—	—
Sind . . . . .	—1,06,63,429	1,30,84,943	—74,85,022	—83,30,405	15,00,775	—29,75,238
<b>NET OUTLAY ON CONSTRUC- TION OUTSIDE THE REVE- NUE ACCOUNT—PROVIN- CIAL GOVERNMENTS.</b>	<b>* —92,809</b>	<b>—58,11,128</b>	<b>—14,75,181</b>	<b>* 97,49,114*</b>	<b>3,82,99,359</b>	<b>5,63,73,479</b>

## PUBLIC WORKS.

No. 116.—Capital Expenditure on the Construction and Purchase of Railways and Irrigation, Navigation, Embankment and Drainage Works.—*contd.*

Class and Name of Railways.	1947-48.	1948-49.
	Rs.	Rs.
<b>CENTRAL GOVERNMENT.</b>		
<b>COMMERCIAL LINES.</b>		
<i>Indian Government Railways.</i>		
<i>Open Lines—</i>		
Bengal Assam . . . . .	..	..
Bengal Nagpur . . . . .	..	..
B., B. & C. I. . . . .	..	..
East Indian . . . . .	..	..
G. I. P. . . . .	..	..
Madras and Southern Maharatta . . . . .	..	..
North Western . . . . .	..	..
Oudh Tirhut . . . . .	..	..
South Indian . . . . .	..	..
Railway Collieries . . . . .	..	..
<b>TOTAL</b> .	..	..
<i>Constructions—</i>		
G. I. P. . . . .	..	..
North Western . . . . .	..	..
<b>TOTAL</b> .	..	..
<i>Indian Government Railways Worked by Indian States.</i>		
<i>Open Lines—</i>		
Bezawada Extension . . . . .	..	..
Jodhpur (British Section) . . . . .	..	..
Dhone Kurnool . . . . .	..	..
<b>TOTAL</b> .	..	..
<i>Constructions—</i>		
Jodhpur (British India) . . . . .	..	..
<b>TOTAL COMMERCIAL LINES</b> .	..	..

**PUBLIC WORKS.**

**No. 116.—Capital Expenditure on the Construction and Purchase of Railways and Irrigation Navigation, Embankment and Drainage Works.—concl'd.**

Class and Name of Railways.	1947-48.	1948-49.
	Rs.	Rs.
<b>CENTRAL GOVERNMENT.—concl'd.</b>		
<b>COMMERCIAL LINES.—concl'd.</b>		
<i>Indian Government Railways Worked by Indian States.—concl'd.</i>		
<b>STRATEGIC LINES.</b>		
<i>Open Lines—</i>		
North Western . . . . .	..	..
Frontier Railway Reserve . . . . .	..	..
<b>TOTAL STRATEGIC LINES</b>	..	..
<b>TOTAL CENTRAL GOVERNMENT</b>	..	..
<b>IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.</b>		
<b>PROVINCIAL GOVERNMENTS.</b>		
Madras . . . . .	1,54,28,022	2,48,66,563
Bombay . . . . .	3,89,013	42,32,953
Bengal . . . . .	8,47,545	39,21,544
United Provinces . . . . .	1,55,55,891	2,16,56,326
Punjab . . . . .	51,81,808	2,45,27,586
Bihar . . . . .	—43,319	—
Assam . . . . .	34,619	15,348
Central Provinces and Berar . . . . .	—	—
Orissa . . . . .	1,662	40,50,058
<b>NET OUTLAY ON CONSTRUCTION OUTSIDE THE REVENUE ACCOUNT—PROVINCIAL GOVERNMENTS.</b>	<b>3,73,95,241</b>	<b>8,32,70,378</b>

NOTE :—(i) Figures for 1947-48 include available information for undivided India upto 14th August 1947.  
(ii) Figures for 1947-48 and 1948-49 are unadjusted and subject to revision.

**INTEREST**  
**No. 117.—Interest**

Sources of Interest	1941-42					
	Central Government	Government of Coorg	Government of Madras	Government of Bombay	Government of Bengal	Government of United Provinces
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>LOANS AND ADVANCES</b>						
Indian States . . . . .	2,99,561	—	—	—	—	—
Landholders and other Notabilities	6,344	—	34	13,042	26,126	—
Presidency Corporations, Port Trusts and other Port Funds.	26,72,165	—	5,31,602	58,10,691	—	—
Municipalities . . . . .	2,64,514	—	7,01,665	1,41,602	1,34,201	5,76,749
Cultivators . . . . .	51,692	9,144	5,44,888	3,08,996	4,08,708	1,35,813
Other items . . . . .	7,81,141	—	4,35,051	1,09,254	80,518	35,140
<b>TOTAL</b> . . . . .	<b>40,75,417</b>	<b>9,144</b>	<b>22,13,240</b>	<b>63,83,585</b>	<b>6,49,553</b>	<b>7,47,702</b>
Investments of Cash Balances . . . . .	—	—	1,30,860	3,74,628	—	1,18,088
Arrears due to Government . . . . .	429	—	90,978	58,481	2,11,886	—
<b>SUNDRY ACCOUNTS</b>						
Irrigation Capital Outlay incurred before 1st April, 1937.	—	—	—	—	20,70,821	—
Advances to Railway Companies debited to Capital.	—	—	—	—	—	—
Other items . . . . .	45,849	—	2,341	52,944	1,67,806	5,93,280 (a)
<b>TOTAL</b> . . . . .	<b>45,849</b>	<b>—</b>	<b>2,341</b>	<b>52,944</b>	<b>22,38,627</b>	<b>5,93,280</b>
<i>Receipts in England</i>						
Silver Redemption Reserve holding appropriated to Revenue.	24,71,640	—	—	—	—	—
Other items* . . . . .	92,841	—	—	—	225	—
<b>TOTAL</b> . . . . .	<b>25,64,481</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>225</b>	<b>—</b>
<i>Deduct—Refunds</i> . . . . .	<i>65</i>	<i>—</i>	<i>2,184</i>	<i>273</i>	<i>2,000</i>	<i>204</i>
<b>TOTAL, INTEREST RECEIPTS</b> . . . . .	<b>66,86,111</b>	<b>9,144</b>	<b>24,35,235</b>	<b>68,69,365</b>	<b>30,98,291</b>	<b>14,58,866</b>

*Source :—Combined Finance*

\* Including loss or gain by exchange.  
(a) Investment of the sinking fund loans of the province.

**RECEIPTS.**

**Receipts.**

1941-42							Sources of Interest
Government of Punjab	Government of Bihar	Government of Central Provinces and Berar	Government of Assam	Government of North-West Frontier Province	Government of Orissa	Government of Sind	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
—	—	—	—	—	—	—	<b>LOANS AND ADVANCES</b>
4,231	249	41,411	12,337	4,938	—	—	Indian States.
—	—	—	—	—	—	—	Landholders and other Notabilities.
1,10,649	18,004	1,65,591	6,267	17,719	3,277	6,563	Presidency Corporations, Port Trusts and other Port Funds.
1,70,054	1,30,556	1,99,263	5,016	14,942	37,693	2,53,893	Municipalities.
50,691	3,45,879	10,995	22,139	14,638	10,556	39,935	Cultivators.
3,35,625	4,94,688	4,17,260	45,759	52,237	51,526	3,00,391	Other items.
2,60,309	1,46,569	7,031	16,160	2,969	1,69,587	2,98,786	<b>TOTAL.</b>
—	3,838	269	—	—	3,129	4,997	Investments of Cash Balances.
—	11,50,000	—	—	—	10,68,200	—	Arrears due to Government.
—	—	—	—	—	—	—	<b>SUNDRY ACCOUNTS</b>
250	838	—	9,056	—	15	—	Irrigation Capital Outlay incurred before 1st April, 1937.
250	11,50,838	—	9,056	—	10,68,215	—	Advances to Railway Companies debited to Capital.
—	—	—	—	—	—	—	Other items.
—	92	—	—	—	—	—	<b>TOTAL.</b>
—	92	—	—	—	—	—	<i>Receipts in England</i>
2,580	39	84,721	731	14,582	2	418	Silver Redemption Reserve holding appropriated to Revenue.
5,93,604	17,95,986	3,39,839	70,244	40,624	12,92,455	6,03,799	Other items *
—	—	—	—	—	—	—	<b>TOTAL.</b>
—	—	—	—	—	—	—	Deduct—Refunds.
—	—	—	—	—	—	—	<b>TOTAL, INTEREST RECEIPTS.</b>

\* Including loss or gain by exchange.

and Revenue Accounts of the Central and Provincial Governments in India.

## INTEREST

## No. 117.—Interest

Sources of Interest	1942-43					
	Central Government	Government of Coorg	Government of Madras	Government of Bombay	Government of Bengal	Government of United Provinces
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>LOANS AND ADVANCES</b>						
Indian States . . . . .	3,14,389	—	—	—	—	—
Landholders and other Notabilities.	4,608	—	—	25,301	25,416	—
Presidency Corporations, Port Trusts and other Port Funds.	23,22,556	—	5,65,403	55,47,015	—	—
Municipalities . . . . .	2,70,476	—	7,23,980	1,73,568	1,29,940	6,48,413
Cultivators . . . . .	64,839	7,752	5,63,804	3,58,558	2,76,210	1,36,480
Other items . . . . .	7,55,959	—	4,10,156	1,58,572	2,15,903	7,90,565
<b>TOTAL</b> . . . . .	<b>37,32,827</b>	<b>7,752</b>	<b>22,63,343</b>	<b>62,62,014</b>	<b>6,47,469</b>	<b>15,75,458</b>
Investments of Cash Balances . . . . .	16,168	—	1,71,536	6,81,344	—	90,644
Arrears due to Government . . . . .	2,725	—	1,23,395	32,311	2,15,671	—
<b>SUNDRY ACCOUNTS</b>						
Irrigation Capital Outlay incurred before 1st April, 1937.	—	—	—	—	18,91,892	—
Other items . . . . .	99,474	—	3,018	85,563	1,67,365	6,35,358(a)
<b>TOTAL</b> . . . . .	<b>99,474</b>	<b>—</b>	<b>3,018</b>	<b>85,563</b>	<b>20,59,257</b>	<b>6,35,358</b>
<i>Receipts in England</i>						
Silver Redemption Reserve holding appropriated to Revenue.	35,82,371	—	—	—	—	—
Other items* . . . . .	11,30,070	—	—	—	—	—
<b>TOTAL</b> . . . . .	<b>47,12,441</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
Deduct—Refunds . . . . .	—	—	1,289	475	862	1,726
<b>TOTAL, INTEREST RECEIPTS</b> . . . . .	<b>85,63,579</b>	<b>7,752</b>	<b>25,60,003</b>	<b>70,60,757</b>	<b>29,21,535</b>	<b>22,99,724</b>

\* Including loss or gain by exchange.

(a) Investment of the sinking fund loans of the province.



**RECEIPTS.**
**Receipts—contd.**

1942-43							Sources of Interest
Government of Punjab	Government of Bihar	Government of Central Provinces and Berar	Government of Assam	Government of North-West Frontier Province	Government of Orissa	Government of Sind	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
—	—	—	—	—	—	—	<b>LOANS AND ADVANCES</b>
8,357	234	40,081	11,475	7,303	—	—	Indian States.
—	—	—	—	—	—	—	Landholders and other Notabilities.
1,43,797	17,420	2,03,441	7,472	16,291	3,006	6,500	Presidency Corporations, Port Trusts and other Port Funds.
1,18,116	2,14,418	2,61,619	23,711	15,125	27,013	3,45,377	Municipalities.
45,325	3,38,971	11,981	18,198	17,128	12,123	48,090	Cultivators.
—	—	—	—	—	—	—	Other items.
3,78,595	5,71,043	5,17,122	60,856	55,847	42,142	3,99,967	<b>TOTAL.</b>
3,83,086	2,10,945	15,627	9,375	—	2,30,366	3,51,839	Investments of Cash Balances.
—	12,212	553	—	—	1,627	7,412	Arrears due to Government.
—	11,50,000	—	—	—	10,68,200	—	<b>SUNDRY ACCOUNTS</b>
3,946	1,051	5,331	18	80	117	125	Irrigation Capital Outlay incurred before 1st April, 1937.
3,946	11,51,051	5,331	18	80	10,68,317	125	Other items.
—	—	—	—	—	—	—	<b>TOTAL.</b>
—	—	—	—	—	—	—	<i>Receipts in England</i>
—	—	—	—	—	—	—	Silver Redemption Reserve holding appropriated to Revenue.
—	—	—	—	—	—	—	Other items *
—	—	—	—	—	—	—	<b>TOTAL.</b>
14,122	—	1,154	88	—	3	2,921	<i>Deduct—Refunds.</i>
7,51,505	19,45,251	5,37,479	70,161	55,927	13,42,449	7,56,422	<b>TOTAL, INTEREST RECEIPTS.</b>

\* Including loss or gain by exchange.

## INTEREST

## No. 117.—Interest

Sources of Interest	1943-44					
	Central Government	Government of Coorg	Government of Madras	Government of Bombay	Government of Bengal	Government of United Provinces
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>LOANS AND ADVANCES</b>						
Indian States . . . . .	2,72,576	—	—	—	—	—
Landholders and other Notabilities.	23,008	—	—	20,070	43,409	—
Presidency Corporations, Port Trusts and other Port Funds.	31,75,170	—	6,03,383	52,74,481	—	—
Municipalities . . . . .	2,81,158	—	6,79,680	1,67,133	1,34,653	5,60,980
Cultivators . . . . .	52,318	5,078	5,16,265	2,82,221	6,90,318	1,71,059
Other items . . . . .	8,98,796	—	3,88,972	76,912	93,568	8,09,389
<b>TOTAL</b> . . . . .	<b>47,03,026</b>	<b>5,078</b>	<b>21,88,300</b>	<b>58,20,817</b>	<b>9,61,948</b>	<b>15,41,428</b>
Investments of Cash Balances . . . . .	3,257	—	2,40,153	6,33,707	—	70,788
Arrears due to Government . . . . .	801	—	36,281	28,359	2,29,072	—
<b>SUNDRY ACCOUNTS</b>						
Irrigation Capital Outlay incurred before 1st April, 1937.	—	—	—	—	16,98,310	—
Advances to Railway Companies debited to Capital.	—	—	—	—	—	—
Other items . . . . .	54,437	—	213	52,237	1,76,660	7,32,395(a)
<b>TOTAL</b> . . . . .	<b>54,437</b>	<b>—</b>	<b>213</b>	<b>52,237</b>	<b>18,74,970</b>	<b>7,32,395</b>
<i>Receipts in England</i>						
Silver Redemption Reserve holding appropriated to Revenue.	23,92,308	—	—	—	—	—
Other items * . . . . .	90,63,258	—	—	—	—	—
<b>TOTAL</b> . . . . .	<b>1,14,55,566</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
Deduct—Refunds. . . . .	1,874	—	5,178	2,418	168	182
<b>TOTAL, INTEREST RECEIPTS</b> . . . . .	<b>1,62,15,213</b>	<b>5,078</b>	<b>24,59,769</b>	<b>65,32,702</b>	<b>30,65,822</b>	<b>23,44,429</b>

\* Including loss or gain by exchange.

(a) Investments of sinking fund loans of the province.

RECEIPTS.

Receipts—*contd.*

1943-44.							Sources of Interest.
Government of Punjab	Government of Bihar	Government of Central Provinces and Berar	Government of Assam	Government of North-West Frontier Province	Government of Orissa	Government of Sind	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
—	—	—	—	—	—	—	<b>LOANS AND ADVANCES</b>
8,510	219	39,513	11,714	8,412	—	—	Indian States.
—	—	—	—	—	—	—	Landholders and other Notabilities.
5,05,901	48,124	1,76,826	7,066	15,029	2,724	6,433	Presidency Corporations, Port Trusts and other Port Funds.
2,83,789	2,59,404	2,69,594	39,670	17,673	34,966	8,62,839	Municipalities.
48,591	3,28,424	19,693	15,612	16,387	9,532	70,032	Cultivators.
8,46,791	6,36,171	4,99,626	74,062	57,501	47,222	9,39,295	Other items.
6,90,992	2,79,736	12,542	—	6,250	2,03,398	6,03,025	<b>TOTAL.</b>
—	9,901	644	—	—	1,549	10,462	Investments of Cash Balances.
—	11,50,000	—	—	—	10,68,200	—	Arrears due to Government.
4,467	897	1,341	—	—	16	—	<b>SUNDRY ACCOUNTS</b>
4,467	11,50,897	1,341	—	—	10,68,216	—	Irrigation Capital Outlay incurred before 1st April, 1937.
—	—	—	—	—	—	—	Advances to Railway Companies debited to Capital.
—	—	—	—	—	—	—	Other items.
—	—	—	—	—	—	—	<b>TOTAL.</b>
—	—	—	—	—	—	—	<i>Receipts in England</i>
—	—	—	—	—	—	—	Silver Redemption Reserve holding appropriated to Revenue.
—	—	—	—	—	—	—	Other items *
—	—	—	—	—	—	—	<b>TOTAL.</b>
2,205	1,870	313	137	44	30	1,079	Deduct—Refunds.
15,40,045	20,74,835	5,13,840	73,925	63,707	13,20,355	15,56,703	<b>TOTAL, INTEREST RECEIPTS.</b>

\* Including loss or gain by exchange.

## INTEREST

## No. 117.—Interest.

Sources of Interest.	1944-45.					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>LOANS AND ADVANCES</b>						
Indian States . . . . .	2,47,598	—	—	—	—	—
Landholders and other Notabilities.	4,470	—	—	—	17,243	—
Presidency Corporations, Port Trusts and other Port Funds.	23,98,475	—	5,68,426	49,87,026	—	—
Municipalities . . . . .	3,29,643	—	6,37,914	1,59,530	1,39,901	6,06,814
Cultivators . . . . .	93,651	2,112	5,19,598	3,83,592	11,94,085	1,04,135
Other items . . . . .	10,91,510	—	3,69,729	37,887	4,07,552	10,47,943
<b>TOTAL</b> . . . . .	<b>41,65,347</b>	<b>2,112</b>	<b>20,95,667</b>	<b>55,68,035</b>	<b>17,58,781</b>	<b>17,58,892</b>
Investments of Cash Balances.	39,721	—	30,03,332	5,27,008	—	80,050
Arrears due to Government . . . . .	1,500	—	37,457	51,603	3,38,315	—
<b>SUNDRY ACCOUNTS</b>						
Irrigation Capital Outlay incurred before 1st April, 1937.	—	—	—	—	16,98,310	—
Advances to Railway Companies debited to Capital.	—	—	—	—	—	—
Other items . . . . .	1,83,276	—	2,715	72,452	1,73,584	3,63,978(a)
<b>TOTAL</b> . . . . .	<b>1,83,276</b>	<b>—</b>	<b>2,715</b>	<b>72,452</b>	<b>18,71,894</b>	<b>3,63,978</b>
<i>Receipts in England</i>						
Silver Redemption Reserve holding appropriated to Revenue.	37,97,203	—	—	—	—	—
Other items * . . . . .	96,87,608	—	—	130	—	—
<b>TOTAL</b> . . . . .	<b>1,34,84,811</b>	<b>—</b>	<b>—</b>	<b>130</b>	<b>—</b>	<b>—</b>
Deduct—Refunds . . . . .	16,500	—	2,765	859	982	264
<b>TOTAL, INTEREST RECEIPTS</b> . . . . .	<b>1,78,58,155</b>	<b>2,112</b>	<b>51,36,406</b>	<b>62,18,369</b>	<b>39,68,008</b>	<b>22,02,656</b>

\* Including loss or gain by exchange.

(a) Investments of sinking fund loans of the province.

**RECEIPTS.**

Receipts—*contd.*

1944-45.							Sources of Interest.
Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
—	—	—	—	—	—	—	<b>LOANS AND ADVANCES</b>
6,986	202	38,374	1,098	3,830	—	—	Indian States.
—	—	—	—	—	—	—	Landholders and other Notabilities.
2,58,381	20,198	1,83,624	6,365	24,587	2,890	6,362	Presidency Corporations, Port Trusts and other Port Funds.
2,07,375	1,34,063	1,73,114	17,479	20,307	57,547	2,84,602	Municipalities.
25,321	2,79,176	27,097	17,420	13,742	17,107	48,255	Cultivators.
4,98,063	4,33,639	4,22,209	42,362	62,466	77,544	3,39,219	Other items.
15,87,516	4,29,093	26,784	—	4,193	1,90,019	6,32,750	<b>TOTAL.</b>
—	3,442	953	—	—	1,532	20,956	Investments of Cash Balances.
—	11,50,000	—	—	—	10,68,200	—	Arrears due to Government.
—	—	—	—	—	—	—	<b>SUNDRY ACCOUNTS</b>
9,813	2,099	5,395	—	—	10	—	Irrigation Capital Outlay incurred before 1st April, 1937.
9,813	11,52,099	5,395	—	—	10,68,210	—	Advances to Railway Companies debited to Capital.
—	—	—	—	—	—	—	Other items.
—	—	—	—	—	—	—	<b>TOTAL.</b>
—	—	—	—	—	—	—	<i>Receipts in England</i>
—	—	—	—	—	—	—	Silver Redemption Reserve holding appropriated to Revenue.
—	—	—	—	—	—	—	Other items *
—	—	—	—	—	—	—	<b>TOTAL.</b>
1,546	59	473	42	8,337	—	9,137	Deduct—Refunds.
20,93,846	20,18,214	4,54,868	42,320	58,322	13,37,305	9,83,788	<b>TOTAL, INTEREST RECEIPTS.</b>

\* Including loss or gain by exchange.

## INTEREST

## No. 117.—Interest

Sources of Interest.	1945-46.					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>LOANS AND ADVANCES</b>						
Indian States . . . . .	1,61,712	—	—	—	—	—
Landholders and other Notabilities.	4,296	—	—	8,713	32,620	—
Presidency Corporations, Port Trusts and other Port Funds.	22,69,658	—	5,33,608	46,84,550	73,324	—
Municipalities . . . . .	1,55,516	—	5,97,277	1,09,775	96,119	5,95,343
Cultivators . . . . .	34,742	504	4,06,980	4,13,339	10,13,980	1,09,133
Other items . . . . .	23,49,242	—	3,32,426	12,305	3,20,118	13,00,276
<b>TOTAL</b> . . . . .	<b>49,75,166</b>	<b>504</b>	<b>18,70,291</b>	<b>52,28,682</b>	<b>15,36,161</b>	<b>20,04,752</b>
Investments of Cash Balances . . . . .	—	—	75,18,962	6,27,455	—	62,793
Arrears due to Government . . . . .	1,641	—	62,542	73,065	2,19,832	—
<b>SUNDRY ACCOUNTS</b>						
Irrigation Capital Outlay incurred before 1st April, 1937.	—	—	—	—	16,98,310	—
Advances to Railway Companies debited to Capital.	—	—	—	—	—	—
Other items . . . . .	4,89,289	—	50,751	73,691	2,17,483	—
<b>TOTAL</b> . . . . .	<b>4,89,289</b>	<b>—</b>	<b>50,751</b>	<b>73,691</b>	<b>19,15,793</b>	<b>—</b>
<i>Receipts in England</i>						
Silver Redemption Reserve holding appropriated to Revenue.	31,24,880	—	—	—	—	—
Other items * . . . . .	81,34,238	—	247	119	117	—
<b>TOTAL</b> . . . . .	<b>1,12,59,118</b>	<b>—</b>	<b>247</b>	<b>119</b>	<b>117</b>	<b>—</b>
Deduct—Refunds . . . . .	6,088	—	2,161	368	250	267
<b>TOTAL, INTEREST RECEIPTS</b> . . . . .	<b>1,67,19,126</b>	<b>504</b>	<b>95,00,385</b>	<b>60,02,525</b>	<b>36,71,652</b>	<b>20,67,278</b>

\* Including loss or gain by exchange.

RECEIPTS.

Receipts—contd.

1945-46.							Sources of Interest.
Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
—	—	—	—	—	—	—	<b>LOANS AND ADVANCES</b>
6,828	185	32,980	—	2,542	—	—	Indian States.
—	—	—	—	—	—	—	Landholders and other Notabilities.
2,45,148	1,14,183	2,09,842	5,753	—	2,129	6,338	Presidency. Corporations, Port Trusts and other Port Funds.
2,52,784	1,37,608	2,00,747	15,184	17,561	55,408	1,38,870	Municipalities.
19,827	—	18,259	17,097	19,740	75,711	28,504	Cultivators.
5,24,587	2,40,902	4,61,828	38,034	39,843	1,33,248	1,73,712	Other items.
69,22,817	21,69,620	1,07,968	—	—	1,97,416	14,33,044	<b>TOTAL.</b>
—	714	2,644	—	—	1,115	28,940	Investments of Cash Balances.
—	11,50,000	—	—	—	10,68,200	—	Arrears due to Government.
—	—	—	—	—	—	—	<b>SUNDRY ACCOUNTS</b>
1,304	2,236	2,472	—	—	36	12	Irrigation Capital Outlay incurred before 1st April, 1937.
1,304	11,52,236	2,472	—	—	10,68,236	12	Advances to Railway Companies debited to Capital.
—	—	—	—	—	—	—	Other items
—	223	—	16	59	—	—	<b>TOTAL.</b>
—	223	—	16	59	—	—	<i>Receipts in England</i>
557	66	1,216	347	11,078	—	4,235	Silver Redemption Reserve holding appropriated to Revenue.
74,47,881	38,15,605	5,73,696	37,703	28,824	14,00,015	16,31,473	Other items *.
							<b>TOTAL.</b>
							<i>Deduct—Refunds.</i>
							<b>TOTAL, INTEREST RECEIPTS.</b>

\* Including loss or gain by exchange.

## INTEREST

No. 117.—Interest

Sources of Interest.	1946-47.					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>LOANS AND ADVANCES.</b>						
Indian States . . . . .	1,48,711	—	—	—	—	—
Landholders and other Notabilities	2,789	—	—	7,823	15,201	—
Presidency Corporations, Port Trusts and other Port Funds.	21,30,641	—	6,10,416	43,61,724	25,600	—
Municipalities . . . . .	4,38,548	—	5,65,806	1,26,997	1,11,710	6,09,763
Cultivators . . . . .	22,825	11	3,30,161	2,67,544	10,73,542	1,02,811
Other items . . . . .	7,31,859	—	2,63,964	82,420	5,05,581	13,07,195
<b>TOTAL</b> . . . . .	<b>34,75,373</b>	<b>11</b>	<b>17,70,347</b>	<b>48,46,508</b>	<b>17,31,634</b>	<b>20,19,769</b>
Investment of Cash Balances . . . . .	—	40,000	1,03,87,830	14,75,343	—	85,678
Arrears due to Government . . . . .	6,613	—	69,492	72,690	1,61,807	—
<b>SUNDRY ACCOUNTS.</b>						
Irrigation Capital Outlay incurred before 1st April, 1937.	—	—	—	—	16,98,310	—
Advances to Railway Companies debited to Capital.	—	—	—	—	—	—
Other items . . . . .	11,39,622	—	2,16,308	65,597	64,420	1,26,286
<b>TOTAL</b> . . . . .	<b>11,39,622</b>	<b>—</b>	<b>2,16,308</b>	<b>65,597</b>	<b>17,62,730</b>	<b>1,26,286</b>
<i>Receipts in England.</i>						
Silver Redemption Reserve holding appropriated to Revenue.	29,05,035	—	—	—	—	—
Other items* . . . . .	61,67,278	—	..	—	—	90
<b>TOTAL</b> . . . . .	<b>90,72,313</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>90</b>
Deduct—Refunds . . . . .	5,144	—	1,308	107	1,216	348
<b>TOTAL, INTEREST RECEIPTS</b> . . . . .	<b>1,36,88,777</b>	<b>40,011</b>	<b>1,24,42,669</b>	<b>64,60,031</b>	<b>36,54,955</b>	<b>22,31,475</b>

\*Including loss or gain by exchange.



RECEIPTS:

Receipts—*contd.*

1946-47.							Sources of Interest.
Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
—	—	—	—	—	—	—	<b>LOANS AND ADVANCES.</b> Indian States. Landholders and other Notabilities. Presidency Corporations, Port Trusts and other Port Funds. Municipalities. Cultivators. Other items.
—	166	15,455	—	3,246	—	—	
—	—	—	—	—	—	—	
3,48,241	34,476	2,50,678	5,144	—	1,811	5,213	
87,294	98,355	1,89,880	5,706	11,135	68,975	61,541	
14,243	2,02,787	14,856	23,561	11,336	63,381	25,430	
4,49,778	3,35,784	4,70,869	34,411	25,717	1,34,167	92,184	<b>TOTAL.</b>
84,87,132	34,36,473	8,40,842	—	11,129	2,04,314	23,46,407	Investment of Cash Balances.
1,016	2,945	1,220	—	—	2,849	15,176	Arrears due to Government.
—	11,50,000	—	—	—	10,68,200	—	<b>SUNDRY ACCOUNTS.</b> Irrigation Capital Outlay incurred before 1st April, 1937. Advances to Railway Companies debited to Capital. Other items.
—	—	—	—	—	—	—	
33	776	867	—	78	89	—	
33	11,50,776	867	—	78	10,68,289	—	<b>TOTAL.</b>
—	—	—	—	—	—	—	<i>Receipts in England.</i> Silver Redemption Reserve holding appropriated to Revenue. Other items.*
—	—	—	187	—	—	—	
—	—	—	187	—	—	—	<b>TOTAL.</b>
3	—	24,053	131	33	2	1,204	<i>Deduct—Refunds.</i>
89,37,956	49,25,978	12,89,745	34,467	36,891	14,09,617	24,52,563	<b>TOTAL, INTEREST RECEIPTS.</b>

\*Including loss or gain by exchange.

Sources of Interest.	1947-48.						
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of West Bengal.	Government of United Provinces.
	Rs.	Rs.	Rs.;	Rs.	Rs.	Rs.	Rs.
<b>LOANS AND ADVANCES.</b>							
Indian States . . . . .	1,22,136	—	—	—	—	—	—
Landholders and other Notabilities	—	—	—	—	1,298	—	—
Presidency Corporations, Port Trusts and other Port Funds.	16,51,686	—	7,88,179	40,28,086	—	13,605	—
Municipalities . . . . .	3,55,096	—	4,67,570	1,00,282	33,302	42,014	6,11,121
Cultivators . . . . .	15,647	—	3,71,485	4,04,735	2,28,321	2,36,390	1,11,582
Other items . . . . .	16,97,164	—	4,26,808	17,114	92,819	1,03,264	13,40,061
<b>TOTAL</b> . . . . .	<b>38,41,729</b>	<b>—</b>	<b>20,54,042</b>	<b>45,50,217</b>	<b>3,55,740</b>	<b>3,95,273</b>	<b>20,62,764</b>
Investment of Cash Balances . . . . .	—	34,768	58,57,579	28,52,218	—	—	1,42,314
Arrears due to Government . . . . .	2,265	—	74,428	1,19,240	38,050	44,628	—
<b>SUNDRY ACCOUNTS.</b>							
Irrigation Capital Outlay incurred before 1st April, 1937.	—	—	—	—	6,31,065	7,14,311	—
Advances to Railway Companies debited to Capital.	—	—	—	—	—	—	—
Other items . . . . .	22,75,709	—	12,189	1,18,851	9,234	4,050	—
<b>TOTAL</b> . . . . .	<b>22,75,709</b>	<b>—</b>	<b>12,189</b>	<b>1,18,851</b>	<b>6,40,299</b>	<b>7,18,361</b>	<b>—</b>
<i>Receipts in England.</i>							
Silver Redemption Reserve holding appropriated to Revenue.	19,18,620	—	—	—	—	—	—
Other items† . . . . .	40,18,288	—	—	212	13	20	20
<b>TOTAL</b> . . . . .	<b>59,36,908</b>	<b>—</b>	<b>—</b>	<b>212</b>	<b>13</b>	<b>20</b>	<b>20</b>
Deduct—Refunds . . . . .	17,191	—	2,766	88	23	19	1,703
<b>TOTAL INTEREST RECEIPTS</b> . . . . .	<b>1,20,39,420</b>	<b>34,768</b>	<b>79,95,472</b>	<b>76,40,650</b>	<b>10,34,079</b>	<b>11,58,263</b>	<b>22,03,395</b>

Note :—(i) Figures for 1947-48 include available information for undivided India upto 14th August 1947.

(ii) Figures for 1947-48 and 1948-49 are unadjusted and subject to revision.

† Including loss or gain by exchange.

RECEIPTS:

Receipts—contd.

1947-48.							Sources of Interest.
Government of East Punjab.	Government Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province	Government of Orissa.	Government of Sind.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
—	—	—	—	..	—	..	<b>LOANS AND ADVANCES:</b>
—	147	12,000	2,000	..	—	..	Indian States.
—	—	—	—	..	—	..	Landholders and other Notabilities.
56,649	48,318	2,78,807	4,226	..	1,768	..	Presidency Corporations, Port Trusts and other Port Funds.
18,379	44,803	1,87,873	8,617	..	91,676	..	Municipalities.
60	1,72,023	14,792	19,404	..	1,46,879	..	Cultivators.
75,088	2,65,291	4,93,472	34,247	..	2,40,323	..	Other items.
7,55,664	45,15,937	9,65,495	—	..	2,18,359	..	<b>TOTAL.</b>
—	521	762	—	..	1,002	..	Investments of Cash Balances.
—	—	—	—	..	—	..	Arrears due to Government.
—	11,50,000	—	—	..	10,68,200	..	<b>SUNDRY ACCOUNTS:</b>
—	—	—	—	..	—	..	Irrigation Capital outlay incurred before 1st April 1937.
—	1,921	161	—	..	44	..	Advances to Railway Companies debited to Capital.
—	11,51,921	161	—	..	10,68,244	..	Other items.
—	—	—	—	..	—	..	<b>TOTAL.</b>
—	—	—	—	..	—	..	<i>Receipts in England.</i>
—	—	—	—	..	—	..	Silver Redemption Reserve holding appropriated to Revenue.
—	—	—	—	..	—	..	Other items.†
—	—	—	—	..	—	..	<b>TOTAL.</b>
—	—	5,140	826	..	—	..	<i>Deduct—Refunds.</i>
8,30,752	59,33,670	14,54,750	33,421	..	15,27,928	..	<b>TOTAL INTEREST RECEIPTS.</b>

† Including loss or gain by exchange.

## INTEREST

## No. 117.—Interest

Sources of Interest.	1948-49.					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of West Bengal.	Government of United Provinces.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>LOANS AND ADVANCES.</b>						
Indian States . . . . .	1,10,057	—	—	—	—	—
Landholders and other Notabilities	—	—	—	8,193	—	—
Presidency Corporations, Port Trusts and other Port Funds.	3,87,359	—	9,16,026	36,82,933	80,535	—
Municipalities . . . . .	5,36,505	—	4,76,658	33,313	75,728	6,97,855
Cultivators . . . . .	20,373	—	4,26,947	6,60,051	2,49,418	1,58,393
Loans and Advances by Central Government (P. & T.).	8,795	—	—	26,307	—	—
Advances to Crown Representatives	40,713	—	—	—	—	—
District and other Local Fund Committee.	2,25,507	—	73,114	—	21,517	15,841
Advances made under Special Laws.	8,26,641	—	2,715	—	7,817	12,77,566
Other items . . . . .	7,55,965	—	3,35,218	—	1,05,447	1,58,354
<b>TOTAL . . . . .</b>	<b>29,11,915</b>	<b>—</b>	<b>22,30,678</b>	<b>44,10,797</b>	<b>5,40,462</b>	<b>23,08,009</b>
Investment of Cash Balances . . . . .	—	16,482	69,91,292	34,85,265	—	1,93,810
Interest on Loans to Government Servants.	8,451	—	10,170	2,851	4,355	2,147
<i>Interest on arrears of Revenue :</i>						
Land Revenue . . . . .	—	—	8,490	6,300	24,525	—
Other Revenue . . . . .	3,023	—	63,425	67,739	39,475	—
Percentage from Subscribers to Service Funds on Foreign Service.	178	—	—	—	—	—
Loans for Railway Construction . . . . .	—	—	8,960	—	—	—
Arrears due to Government . . . . .	—	—	—	—	—	—
<b>TOTAL . . . . .</b>	<b>3 201</b>	<b>—</b>	<b>80,875</b>	<b>74,039</b>	<b>64,000</b>	<b>—</b>

**RECEIPTS.**

*Receipts—contd.*

1948-49.					Sources of Interest.
Government of East Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of Orissa.	
Rs.	Rs.	Rs.	Rs.	Rs.	
—	—	—	—	—	<b>LOANS AND ADVANCES.</b>
—	126	87,446	4,000	—	Indian States
—	—	—	—	—	Landholders and other Notabilities
—	—	—	—	—	Presidency, Corporations, Port Trusts and other Port Funds.
53,736	39,614	3,73,708	3,908	2,469	Municipalities
44,290	1,00,526	5,16,853	10,277	1,34,836	Cultivators
—	—	1,592	10,837	2,031	Loans and Advances by Central Government (P. & T.).
—	—	—	—	—	Advances to Crown Representatives
—	1,31,322	5,524	2,044	4,652	District and other Local Fund Committee.
—	25,088	—	—	—	Advances made under Special Laws.
4,457	771	55,327	895	72,165	Other items
1,02,483	2,97,447	10,40,450	31,961	2,16,153	<b>TOTAL</b>
10,87,902	48,92,239	7,15,490	25,068	2,17,079	Investment of Cash Balances.
569	427	—	—	—	Interest on Loans to Government Servants.
—	193	—	—	716	<i>Interest on arrears of Revenue :</i>
—	51	1,446	—	6	Land Revenue.
—	—	—	—	—	Other Revenue.
—	—	—	—	—	Percentage from Subscribers to Service Funds on Foreign Service.
—	—	—	—	—	Loans for Railway Construction.
—	—	—	—	—	Arrears due to Government.
—	244	1,446	—	722	<b>TOTAL</b>

Sources of Interest.	1948-49.					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of West Bengal.	Government of United Provinces.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>SUNDRY ACCOUNTS.</b>						
Irrigation Capital Outlay incurred before 1st April, 1937.	—	—	—	—	—	—
Advances to Railway Companies debited to Capital.	—	—	—	—	—	—
Other items	15,64,028	—	62,819	94,554	17,521	—
<b>TOTAL</b>	<b>15,64,028</b>	<b>—</b>	<b>62,819</b>	<b>94,554</b>	<b>17,521</b>	<b>—</b>
Interest on Loans to Government of Siam.	20,92,687	—	—	—	—	—
Interest on Loans to Foreign Government.	10,80,656	—	—	—	—	—
<i>Receipts in England.</i>						
Deposit with His Majesty's Exchequer.	42,36,359	—	—	—	—	—
Silver Redemption Reserve holding appropriated to Revenue.	38,75,774	—	—	—	—	—
India Debt remaining unclaimed for ten years by the Bank of England and Bank of Ireland.	24,136	—	—	—	—	—
Other Items†	3,92,115	—	224	10	—	—
<b>TOTAL</b>	<b>1,17,01,727</b>	<b>—</b>	<b>224</b>	<b>10</b>	<b>—</b>	<b>—</b>
Deduct—Refunds	39,298	—	3,795	338	540	4,523
<b>TOTAL INTEREST RECEIPTS</b>	<b>1,61,50,024</b>	<b>16,482</b>	<b>93,72,263</b>	<b>80,67,178</b>	<b>6,25,798</b>	<b>24,99,443</b>

† Including loss or gain by exchange.

RECEIPTS.

Receipts—concl'd.

1948-49.					Sources of Interest.
Government of East Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of Orissa.	
Rs.	Rs.	Rs.	Rs.	Rs.	
—	11,50,000	—	—	10,68,200	<b>SUNDRY ACCOUNTS.</b>
—	—	—	—	—	Irrigation Capital Outlay incurred before 1st. April, 1937.
—	1,445	1,736	—	—	Advances to Railway Companies debited to Capital.
—	—	—	—	—	Other items.
—	11,51,445	1,736	—	10,68,200	<b>TOTAL.</b>
—	—	—	—	—	Interest on Loans to Government of Siam.
—	—	—	—	—	Interest on Loans to Foreign Governments.
—	—	—	—	—	<i>Receipts in England.</i>
—	—	—	—	—	Deposit with His Majesty's Exchequer.
—	—	—	—	—	Silver Redemption Reserve holding appropriated to Revenue.
—	—	—	—	—	India Debt remaining unclaimed for ten years by the Bank of England and Bank of Ireland.
—	111	—	—	—	Other items. †
—	111	—	—	—	<b>TOTAL.</b>
—	—	7,441	196	—	<i>Deduct—Refunds.</i>
11,90,954	63,41,913	17,51,681	56,833	15,02,154	<b>TOTAL INTEREST RECEIPTS.</b>

## FAMINE

## No. 118.—Distribution of the

	1941-42.					
	Central Government.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>SALARIES AND ESTABLISHMENT</b>	—	7,557	9,573	..	—	45,304
Relief Works—						
Communications . . . . .	345	96,726	—	—	—	2,168
Irrigation Works . . . . .	9,737	—	—	—	—	—
Other Works . . . . .	—	48	93,949	—	45,596	277
Gratuitous Relief . . . . .	263	7,254	36,828	10,53,145	11,410	3,67,692
Miscellaneous . . . . .	—	1,37,691	11,058	14,06,411	2,821	2,835
Charges in England (Net) . . . . .	—	—	233	—	—	—
<i>Deduct</i> —Amount transferred from Famine Relief Fund.	—	—	—	—	—	—
<b>TOTAL—EXPENDITURE UNDER FAMINE RELIEF.</b>	<b>10,345</b>	<b>2,49,276</b>	<b>1,51,641</b>	<b>24,59,556</b>	<b>59,827</b>	<b>4,18,276</b>
	1942-43.					
	Central Government.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>SALARIES AND ESTABLISHMENT</b>	434	1,27,981	37,738	1,79,598	—	15,747
Relief Works—						
Communications . . . . .	—	31,73,578	—	—	—	—
Irrigation Works . . . . .	—	—	3,785	—	—	10
Other Works . . . . .	—	514	1,84,181	—	1,72,866	—
Gratuitous Relief . . . . .	—	1,06,618	4,37,856	37,79,388	64,836	62,517
Miscellaneous . . . . .	2,944	2,63,247	6,07,896	12,32,805	4,287	1,29,019
Charges in England (Net) . . . . .	—	—	367	—	—	—
<i>Deduct</i> —Amount transferred from Famine Relief Fund.	—	—	—	—	—	—
<b>TOTAL—EXPENDITURE UNDER FAMINE RELIEF.</b>	<b>3,378</b>	<b>36,71,938</b>	<b>12,71,823</b>	<b>51,91,791</b>	<b>2,41,989</b>	<b>2,07,293</b>



**RELIEF.**

**Expenditure on Famine Relief.**

1941-42.						
Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of Orissa.	Government of Sind.		
Rs.	Rs.	Rs.	Rs.	Rs.		
—	34,464	—	—	—		SALARIES AND ESTABLISHMENT.
—	2,52,465	—	—	—		Relief Works—
—	169	—	—	—		Communications.
—	21,303	1,49,966	—	—		Irrigation Works.
75,551	1,26,126	2,45,710	725	55,333		Other Works.
—	414	—	—	—		Gratuitous Relief.
—	—	—	—	—		Miscellaneous.
25,000	—	—	725	—		Charges in England (Net).
50,551	4,34,941	3,95,676	—	55,333		<i>Deduct</i> —Amount transferred from Famine Relief Fund.
						<b>TOTAL—EXPENDITURE UNDER FAMINE RELIEF.</b>
1942-43.						
Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
—	45,638	—	—	—	74,181	SALARIES AND ESTABLISHMENT.
—	2,32,104	—	—	—	—	Relief Works—
—	10,960	—	—	—	—	Communications.
—	3,583	11,857	—	—	—	Irrigation Works.
46,983	2,90,071	23,200	—	498	5,29,049	Other Works.
—	78	—	9,990	—	—	Gratuitous Relief.
—	—	—	—	—	—	Miscellaneous.
25,000	—	—	9,990	498	—	Charges in England (Net).
21,983	5,82,434	35,057	—	—	6,03,230	<i>Deduct</i> —Amount transferred from Famine Relief Fund.
						<b>TOTAL—EXPENDITURE UNDER FAMINE RELIEF.</b>

Source : Combined Finance and Revenue Accounts of the Central and Provincial Governments in India.

## FAMINE

## No. 118.—Distribution of the

	1943-44.					
	Central Government.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>SALARIES AND ESTABLISHMENT</b>	97,541	4,54,561	1,38,536	46,32,765	..	2,131
Relief Works—						
Communications . . . . .	—	1,75,16,815	15,06,164	—	—	—
Irrigation Works . . . . .	—	1,56,976	13,82,531	—	—	—
Other Works . . . . .	—	—	12,42,542	—	22,807	—
Gratuitous Relief . . . . .	—	5,26,635	24,47,263	3,29,60,828	5,100	—
Miscellaneous . . . . .	47	5,48,445	13,95,986	1,16,68,293	18,918	49,934
Charges in England (Net) . . . . .	—	—	117	290	—	—
<i>Deduct</i> —Amount transferred from Famine Relief Fund.	—	—	—	—	—	—
<b>TOTAL—EXPENDITURE UNDER FAMINE RELIEF.</b>	<b>97,588</b>	<b>1,92,03,432</b>	<b>81,13,139</b>	<b>4,92,62,176</b>	<b>46,825</b>	<b>52,065</b>
	1944-45.					
	Central Government.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>SALARIES AND ESTABLISHMENT</b>	1,241	31,827	4,781	2,08,79,761	—	16,852
Relief Works—						
Communications . . . . .	—	12,379	1,208	—	—	—
Irrigation Works . . . . .	—	—	—	—	5,259	—
Other Works . . . . .	—	—	42,485	—	199	—
Gratuitous Relief . . . . .	—	2,94,855	1,291	1,19,90,616	27,091	12,80,763
Miscellaneous . . . . .	—	39,036	75,727	24,65,796*	54,218	65
Charges in England (Net) . . . . .	—	—	15	12,060	—	—
<i>Deduct</i> —Amount transferred from Famine Relief Fund.	—	—	—	—	—	—
<b>TOTAL—EXPENDITURE UNDER FAMINE RELIEF.</b>	<b>1,241</b>	<b>3,53,339</b>	<b>1,25,507</b>	<b>3,53,48,233</b>	<b>86,369</b>	<b>12,97,680</b>

\* Includes Rs. 11,96,660 for Rehabilitation Programme.

RELIEF.

Expenditure on Famine Relief—*contd.*

1943-44.						
Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
—	573	—	—	5,231	19,837	SALARIES AND ESTABLISHMENT.
—	3,084	—	—	—	—	Relief Works—
—	565	—	—	—	—	Communications.
—	5,597	—	—	—	—	Irrigation Works.
—	—	—	—	—	—	Other Works.
45,098	450	9,923	—	8,34,058	9,42,020	Gratuitous Relief.
—	1,000	—	5,000	—	—	Miscellaneous.
—	—	—	—	—	—	Charges in England (Net).
25,000	—	—	5,000	1,00,000	—	<i>Deduct</i> —Amount transferred from Famine Relief Fund.
20,098	11,269	9,923	..	7,39,289	9,61,857	TOTAL—EXPENDITURE UNDER FAMINE RELIEF.
1944-45.						
Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of Orissa.	Government of Sind.		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
—	399	—	9,205	—	30,354	SALARIES AND ESTABLISHMENT.
—	1,480	—	—	—	—	Relief Works—
—	325	—	—	—	—	Communications.
—	351	—	—	—	—	Irrigation Works.
—	—	—	—	—	..	Other Works.
55,427	—	18,196	5,18,645	—	18,36,285	Gratuitous Relief.
—	—	—	—	—	—	Miscellaneous.
—	—	—	—	—	—	Charges in England (Net).
25,000	—	—	1,00,000	—	—	<i>Deduct</i> —Amount transferred from Famine Relief Fund.
30,427	2,558	18,196	4,27,850	—	18,66,639	TOTAL—EXPENDITURE UNDER FAMINE RELIEF.

## FAMINE

## No. 118.—Distribution of the

	1945-46.					
	Central Government. †	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>SALARIES AND ESTABLISHMENT</b> .	—	20,116	6,822	2,13,47,794	—	10,334
Relief Works—						
Communications . . . . .	—	2,556	—	—	—	—
Irrigation Works . . . . .	—	—	—	—	—	—
Other Works . . . . .	—	40,852	42,265	—	1,057	—
Gratuitous Relief . . . . .	—	2,31,214	1,63,891	64,65,125	6,027	14,96,811
Miscellaneous . . . . .	—	3,36,976	3,93,169	52,80,501*	38,009	—
Charges in England (Net) . . . . .	—	—	14	10,054	—	—
Deduct—Amount transferred from Famine Relief Fund.	—	—	—	—	—	—
<b>TOTAL—EXPENDITURE UNDER FAMINE RELIEF.</b>	—	6,31,714	6,06,161	3,31,03,474	45,093	15,07,145
	1946-47.					
	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	
	Rs.	Rs.	Rs.	Rs.	Rs.	
<b>SALARIES AND ESTABLISHMENT</b> .	1,62,985	2,17,157	65,70,346	—	6,784	
Relief Works—						
Communications . . . . .	13,886	—	—	—	—	
Irrigation Works . . . . .	13,938	—	—	—	—	
Other Works . . . . .	1,48,437	7,90,048	—	13,442	—	
Gratuitous Relief . . . . .	6,43,222	1,35,28,763	1,50,09,181	1,59,819	3,30,245	
Miscellaneous . . . . .	10,55,385	48,27,493	92,96,862	13,375	—	
Charges in England (Net) . . . . .	—	3,040	1,096	—	—	
Deduct—Amount transferred from Famine Relief Fund.	—	—	—	—	—	
<b>TOTAL—EXPENDITURE UNDER FAMINE RELIEF.</b>	20,37,853	1,93,66,501	3,08,77,485	1,86,636	3,37,029	

\* Includes Rs. 41,51,738 for Rehabilitation Programme.

† Under the new constitution embodied in the Government of India Act, 1955, there is no provision for a separate Famine Relief Fund and it has been left to Provincial Governments and their Legislatures to take the measures formerly prescribed for them.

**RELIEF.**

**Expenditure on Famine Relief—*contd.***

1945-46.						
Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
—	—	—	—	1,487	39,042	SALARIES AND ESTABLISHMENT.
—	—	—	—	—	—	Relief Works—
—	—	—	—	—	—	Communications.
—	—	—	—	—	—	Irrigation Works.
—	—	—	—	—	—	Other Works.
1,79,432	1,818	15,351	—	39,695	12,96,080	Gratuitous Relief.
—	—	—	10,000	—	—	Miscellaneous.
—	—	—	—	—	—	Charges in England (Net).
25,000	—	—	10,000	25,000	—	<i>Deduct</i> —Amount transferred from Famine Relief Fund.
1,54,432	1,818	15,351	..	16,182	13,35,122	TOTAL—EXPENDITURE UNDER FAMINE RELIEF.
1946-47.						
Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of Orissa.	Government of Sind.		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
—	—	—	—	777	42,905	SALARIES AND ESTABLISHMENT.
—	2,242	—	—	—	—	Relief Works—
—	—	—	—	—	—	Communications.
—	—	—	—	—	—	Irrigation Works.
—	—	—	—	—	—	Other Works.
5,82,524	—	9,03,310	48,654	—	9,93,383	Gratuitous Relief.
—	—	—	—	—	—	Miscellaneous.
—	—	—	—	—	—	Charges in England (Net).
25,000	—	—	25,000	—	31,468	<i>Deduct</i> —Amount transferred from Famine Relief Fund.
5,57,524	2,242	9,03,310	24,431	—	10,04,820	TOTAL—EXPENDITURE UNDER FAMINE RELIEF.

## FAMINE

## No. 118.—Distribution of the

	1947-48				
	Government of Madras.	Government of Bombay.	Government of Bengal. (a)	Government of United Provinces.	Government of East Punjab.
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>SALARIES AND ESTABLISHMENT</b>	22,894	8,535	29,87,307	—	367
<b>Relief Works—</b>					
Communications	514	—	—	—	—
Irrigation Works	234	—	—	—	—
Other Works	8,582	28,847	—	2,408	—
Gratuitous Relief	26,812	8,77,021	99,08,398	2,70,242	7,400
Miscellaneous	3,20,494	2,03,980	39,09,148	68,220	—
Charges in England	—	—	—	—	—
<i>Deduct—Amount transferred from Famine Relief Fund.</i>	—	—	—	—	—
<b>TOTAL EXPENDITURE UNDER FAMINE RELIEF.</b>	<b>3,79,530</b>	<b>11,18,383</b>	<b>1,68,04,853</b>	<b>3,40,870</b>	<b>7,767</b>

Note : (i) Figures for 1947-1948 include available information for undivided India upto 14th August 1947.

(ii) Figure for 1947-1948 and 1948-49 are adjusted and subject to revision.

(a) Figures of undivided Bengal upto 14th August 1947 and of West Bengal thereafter lumped together.

**RELIEF.**

**Expenditure on Famine Relief—contd.**

1947-48.						
Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North West Frontier Province.	Government of Orissa.	Government of Sind.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
—	—	—	—	1,000	—	<b>SALARIES AND ESTABLISHMENT.</b>
—	—	—	—	—	—	Relief Works—
—	30,585	—	—	—	—	Communications.
—	—	—	—	—	—	Irrigation Works.
—	—	5,361	—	—	—	Other Works.
6,44,496	—	1,35,865	—	98,475	—	Gratuitous Relief.
—	—	—	—	—	—	Miscellaneous.
—	—	—	—	—	—	Charges in England.
25,000	—	—	—	25,000	—	<i>Deduct—Amount transferred from Famine Relief Fund.</i>
6,19,496	30,585	1,41,226	—	73,475	—	<b>TOTAL EXPENDITURE UNDER FAMINE RELIEF.</b>

## FAMINE

## No. 118.—Distribution of the

	1948-49					
	Central Government.	Government of Madras.	Government of Bombay.	Government of West Bengal.	Government of United Provinces.	Government of East Punjab.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>SALARIES AND ESTABLISHMENT</b>	7,435	2,534	71,823	9,47,460	41,902	6,780
Relief Works—						
Communications . . . . .	—	67,719	1	—	—	—
Irrigation Works . . . . .	—	46,291	—	—	—	—
Other Works. (Rehabilitation Programme)	—	1,010	1,67,619	16,39,352	2,329	—
Gratuitous Relief . . . . .	—	2,449	2,40,561	19,31,806	4,69,945	5,775
Miscellaneous . . . . .	—	3,55,119	22,14,489	37,400	1,15,944	—
Transfers in Famine Relief Fund .	—	—	—	—	1,50,000	—
Charges in England . . . . .	—	—	—	—	—	—
<i>Deduct</i> —Amount transferred from Famine Relief Fund.	—	—	—	—	—	—
<b>TOTAL EXPENDITURE UNDER FAMINE RELIEF.</b>	<b>7,435</b>	<b>4,75,122</b>	<b>26,94,493</b>	<b>45,56,018</b>	<b>7,80,120</b>	<b>12,555</b>



**RELIEF.**

**Expenditure on Famine Relief—concl'd.**

1948-49.				
Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of Orissa.	
Rs.	Rs.	Rs.	Rs.	
—	—	—	1,279	<b>SALARIES AND ESTABLISHMENT.</b>
—	—	—	—	<b>Relief Works—</b>
—	2,597	—	—	<b>Communications.</b>
—	—	—	—	<b>Irrigation Works.</b>
—	—	—	—	<b>Other Works. (Rehabilitation Programme)</b>
36,70,413	—	7,06,848	16,951	<b>Gratuitous Relief.</b>
—	—	—	—	<b>Miscellaneous.</b>
—	—	—	—	<b>Transfers in Famine Relief Fund.</b>
—	—	—	—	<b>Charges in England.</b>
—25,000	—	—	—16,713	<i>Deduct</i> —Amount transferred from Famine Relief Fund.
36,45,413	2,597	7,06,848	1,517	<b>TOTAL EXPENDITURE UNDER FAMINE RELIEF.</b>

## DEFENCE EXPENDITURE.

No. 119.—Expenditure on Defence Services in India and England.  
1941-42

Heads of Expenditure and Receipts.	England.		
	India.	Sterling first converted into Rs. at £1 = Rs. 13½ and then exchange added.	Total India and England.
	Rs.	Rs.	Rs.
<b>A.—Defence Services—Effective—</b>			
1. Normal Cost of Defence Services . . . . .	36,76,63,000	—	36,76,63,000
2. Lump provision for increase in prices . . . . .	4,39,11,000	—	4,39,11,000
3. War measures chargeable to Indian revenues . . . . .	54,72,16,535	70,42,432	55,42,58,967
<b>TOTAL—DEFENCE SERVICES—EFFECTIVE : CHARGES</b> . . . . .	<b>95,87,90,535</b>	<b>70,42,432</b>	<b>96,58,32,967</b>
<b>B.—Defence Services—Non-effective—</b>			
1. Army . . . . .	3,76,24,342	4,92,24,785	8,68,49,127
2. Air Forces . . . . .	9,047	3,03,642	3,12,689
3. Royal Indian Navy . . . . .	1,73,625	6,49,718	8,23,343
<b>TOTAL—DEFENCE SERVICES—NON-EFFECTIVE : CHARGES</b> . . . . .	<b>3,78,07,014</b>	<b>5,01,78,145</b>	<b>8,79,85,159</b>
<b>Gross Expenditure</b> . . . . .	<b>99,65,97,549</b>	<b>5,72,20,577</b>	<b>105,38,18,126</b>
<b>Receipts—</b>			
Defence Services—Effective . . . . .	95,84,011	3,18,610	99,02,621
Defence Services—Non-effective . . . . .	6,37,238	39,82,242	46,19,480
<b>Total—Receipts</b> . . . . .	<b>1,02,21,249</b>	<b>43,00,852</b>	<b>1,45,22,101</b>
<b>Net Expenditure</b> . . . . .	<b>98,63,76,300</b>	<b>5,29,19,725</b>	<b>93,92,96,025</b>

Source :—Combined Finance and Revenue Accounts of the Central and Provincial Governments in India.

**DEFENCE EXPENDITURE.**

**No. 119.—Expenditure on Defence Services in India and England—contd.  
1942-43**

Heads of Expenditure and Receipts.	India.	England.	Total India and England.
		Sterling first converted into Rs. at £1 = Rs. 13½ and then exchange added.	
	Rs.	Rs.	Rs.
<b>A.—Defence Services—Effective—</b>			
1. Normal Cost of Defence Services . . . . .	36,76,63,000	..	36,76,63,000
2. Lump provision for increase in prices . . . . .	7,97,34,000	..	7,97,34,000
3. War measures chargeable to Indian revenues . . . . .	164,93,08,292	24,39,206	165,17,47,498
<b>TOTAL—DEFENCE SERVICES—EFFECTIVE : CHARGES</b> . . . . .	<b>209,67,05,292</b>	<b>24,39,206</b>	<b>209,91,44,498</b>
<b>B.—Defence Services—Non-effective—</b>			
1. Army . . . . .	3,79,92,781	4,71,16,099	8,51,08,880
2. Air Forces . . . . .	41,610	3,03,881	3,45,491
3. Royal Indian Navy . . . . .	1,92,772	6,31,890	8,24,662
<b>TOTAL—DEFENCE SERVICES—NON-EFFECTIVE : CHARGES</b> . . . . .	<b>3,82,27,163</b>	<b>4,80,51,870</b>	<b>8,62,79,033</b>
<b>C.—Defence Services—Capital Expenditure</b> . . . . .	<b>52,50,81,000</b>	<b>..</b>	<b>52,50,81,000</b>
<b>Gross Expenditure</b> . . . . .	<b>266,00,13,455</b>	<b>5,04,91,076</b>	<b>271,05,04,531</b>
<b>Receipts—</b>			
Defence Services—Effective . . . . .	3,54,20,498	52,452	3,54,72,950
Defence Services—Non-effective . . . . .	42,175	36,64,658	37,06,833
<b>Total—Receipts</b> . . . . .	<b>3,54,62,673</b>	<b>37,17,110</b>	<b>3,91,79,783</b>
<b>Net Expenditure</b> . . . . .	<b>262,45,50,782</b>	<b>4,67,73,966</b>	<b>267,13,24,748</b>

## DEFENCE EXPENDITURE.

No. 119.—Expenditure on Defence Services in India and England—*contd.*

1943-44.

Heads of Expenditure and Receipts.	India.	England.	Total India and England.
		Sterling first converted into Rs. at £1 = Rs. 13½ and then exchange added.	
	Rs.	Rs.	Rs.
<b>A.—Defence Services—Effective—</b>			
1. Normal Cost of Defence Services . . . . .	36,76,63,000	—	36,76,63,000
2. Lump provision for increase in prices . . . . .	14,44,31,000	—	14,44,31,000
3. War measures chargeable to Indian revenues . . . . .	3,07,95,73,494	3,63,908	3,07,99,37,402
<b>TOTAL—DEFENCE SERVICES—EFFECTIVE : CHARGES . . . . .</b>	<b>3,59,16,67,494</b>	<b>3,63,908</b>	<b>3,59,20,31,402</b>
<b>B.—Defence Services—Non-effective—</b>			
1. Army . . . . .	4,00,22,769	4,71,90,576	8,72,13,345
2. Air Forces . . . . .	(—)16,744	10,728	(—)6,016
3. Royal Indian Navy . . . . .	2,16,910	6,25,932	8,42,442
<b>TOTAL—DEFENCE SERVICES—NON-EFFECTIVE : CHARGES . . . . .</b>	<b>4,02,22,935</b>	<b>4,78,27,236</b>	<b>8,80,51,171</b>
Capital Expenditure . . . . .	—	—	37,45,80,431
Gross Expenditure . . . . .	3,63,18,90,429	4,81,91,144	4,65,46,62,004
<b>Receipts—</b>			
Defence Services—Effective . . . . .	9,23,45,258	48,378	9,23,93,636
Defence Services—Non-effective . . . . .	(—)1,97,377	38,44,302	36,46,925
<b>Total—Receipts . . . . .</b>	<b>9,21,47,881</b>	<b>38,92,680</b>	<b>9,60,40,561</b>
<b>Net Expenditure . . . . .</b>	<b>3,53,97,42,548</b>	<b>4,42,98,464</b>	<b>3,95,86,21,443</b>

DEFENCE EXPENDITURE.

No. 119.—Expenditure on Defence Services in India and England—*contd.*

1944-45.

Heads of Expenditure and Receipts.	India.	England.	Total India and England.
		Sterling first converted into Rs. at £1 = Rs. 13½ and then exchange added.	
	Rs.	Rs.	Rs.
<b>A.—Defence Services—Effective—</b>			
1. Normal Cost of Defence Services . . . . .	36,76,63,000	—	36,76,63,000
2. Lump provision for increase in prices . . . . .	18,73,07,000	—	18,73,07,000
3. War measures chargeable to Indian revenues . . . . .	3,47,08,96,346	3,20,444	3,47,12,16,790
<b>TOTAL—DEFENCE SERVICES—EFFECTIVE : CHARGES . . . . .</b>	<b>4,02,58,66,346</b>	<b>3,20,444</b>	<b>4,02,61,86,790</b>
<b>B.—Defence Services—Non-effective—</b>			
1. Army . . . . .	4,92,71,351	4,46,18,205	9,38,89,556
2. Air Forces . . . . .	32,794	6,518	39,312
3. Royal Indian Navy . . . . .	2,23,336	6,22,842	8,45,178
<b>TOTAL—DEFENCE SERVICES—NON-EFFECTIVE : CHARGES . . . . .</b>	<b>4,95,27,481</b>	<b>4,52,46,565</b>	<b>9,47,74,046</b>
Capital Expenditure . . . . .	—	—	62,82,52,430
<b>Gross Expenditure . . . . .</b>	<b>4,07,53,93,827</b>	<b>4,55,67,009</b>	<b>4,74,92,13,266</b>
<b>Receipts—</b>			
Defence Services—Effective . . . . .	16,49,77,165	99,731	16,50,76,896
Defence Services—Non-effective . . . . .	3,21,207	6,88,748	10,09,955
<b>Total—Receipts . . . . .</b>	<b>16,52,98,372</b>	<b>7,88,479</b>	<b>16,60,86,851</b>
<b>Net Expenditure . . . . .</b>	<b>3,91,00,95,455</b>	<b>4,47,78,530</b>	<b>4,58,31,26,415</b>

## DEFENCE EXPENDITURE.

No. 119.—Expenditure on Defence Services in India and England—*contd.*

1945-46.

Heads of Expenditure and Receipts.	India.	England.	Total India and England.
		Sterling first converted into Rs. at £1 = Rs. 13½ and then exchange added.	
	Rs.	Rs.	Rs.
<b>A.—Defence Services—Effective—</b>			
1. Normal Cost of Defence Services . . . . .	36,76,63,000	—	36,76,63,000
2. Lump provision for increase in prices . . . . .	21,01,85,000	—	21,01,85,000
3. War measures chargeable to Indian revenues . . . . .	3,03,48,13,169	2,05,943	3,03,50,19,112
<b>TOTAL—DEFENCE SERVICES—EFFECTIVE : CHARGES . . . . .</b>	<b>3,61,26,61,169</b>	<b>2,05,943</b>	<b>3,61,28,67,112</b>
<b>B.—Defence Services—Non-effective—</b>			
1. Army . . . . .	6,13,58,430	4,21,04,104	10,34,62,534
2. Air Forces . . . . .	1,32,422	8,490	1,40,912
3. Royal Indian Navy . . . . .	3,15,573	7,63,549	10,79,122
<b>TOTAL—DEFENCE SERVICES—NON-EFFECTIVE : CHARGES . . . . .</b>	<b>6,18,06,425</b>	<b>4,28,76,143</b>	<b>10,46,82,568</b>
Capital Expenditure . . . . .	—	—	35,09,12,016
<b>Gross Expenditure . . . . .</b>	<b>3,67,44,67,594</b>	<b>4,30,82,086</b>	<b>4,06,84,61,696</b>
<b>Receipts—</b>			
Defence Services—Effective . . . . .	11,46,27,617	51,145	11,46,78,762
Defence Services—Non-effective . . . . .	2,95,242	2,73,159	5,68,401
<b>Total—Receipts . . . . .</b>	<b>11,49,22,859</b>	<b>2,24,304</b>	<b>11,52,47,163</b>
<b>Net Expenditure . . . . .</b>	<b>3,55,95,44,735</b>	<b>4,27,57,782</b>	<b>3,95,32,14,533</b>

**DEFENCE EXPENDITURE.**

No. 119.—Expenditure on Defence Services in India and England—*concl'd.*

1946-47.

Heads of Expenditure and Receipts.	India.	England.	Total India and England.
		Sterling first converted into Rs. at £1=Rs. 13½ and then exchange added.	
	Rs.	Rs.	Rs.
<b>A.—DEFENCE SERVICES—EFFECTIVE.</b>			
1. Normal Cost of Defence Services . . . . .	36,76,63,000	—	36,76,63,000
2. Lump provision for increase in prices . . . . .	22,59,74,000	—	22,59,74,000
3. War measures chargeable to Indian revenues . . . . .	1,58,67,98,489	—	1,58,67,98,489
<b>TOTAL—DEFENCE SERVICES—EFFECTIVE : CHARGES . . . . .</b>	<b>2,18,04,35,489</b>	<b>—</b>	<b>2,18,04,35,489</b>
<b>B.—DEFENCE SERVICES—NON-EFFECTIVE.</b>			
1. Army . . . . .	10,14,90,983	4,70,92,639	14,85,83,622
2. Air Forces . . . . .	1,72,135	6,120	1,78,255
3. Royal Indian Navy . . . . .	7,35,135	8,59,426	15,94,561
<b>TOTAL—DEFENCE SERVICES—NON-EFFECTIVE : CHARGES . . . . .</b>	<b>10,23,98,253</b>	<b>4,79,58,185</b>	<b>15,03,56,438</b>
Capital Expenditure . . . . .	2,23,45,815	—	2,23,45,815
<b>Gross Expenditure . . . . .</b>	<b>2,30,51,79,557</b>	<b>4,79,58,185</b>	<b>2,35,31,37,742</b>
<b>RECEIPTS.</b>			
Defence Services—Effective . . . . .	25,62,79,898	—	25,62,79,898
Defence Services—Non-effective . . . . .	4,06,736	3,94,603	8,01,339
<b>Total—Receipts . . . . .</b>	<b>25,66,86,634</b>	<b>3,94,603</b>	<b>25,70,81,237</b>
<b>Net Expenditure . . . . .</b>	<b>2,04,84,92,923</b>	<b>4,75,63,582</b>	<b>2,09,60,56,505</b>

NOTE—Figures for 1947-48 and 1948-49 are incomplete

## DEBT OF INDIA.

## No. 120.— Public Debt.

## A.—Public Debt of the Central Government.

	1941-42.		
	In India.	In England.	Total on the basis of £1 = Rs. 13½.
	Rs.	£	Rs.
Amount outstanding on 1st April 1941 . . . . .	662,26,04,177	255,833,102	10,03,37,12,197
Debt incurred and transferred from other Loans . . . . .	641,56,92,368	1,000,000	642,90,25,701
Total . . . . .	1,303,82,96,545	256,833,102	16,46,27,37,898
Debt discharged and transferred to other Loans . . . . .	551,97,44,042	101,633,067	687,48,51,601
Amount outstanding on 31st March, 1942. . . . .	751,85,52,503	155,200,035	958,78,86,297

## B.—Public Debt of the Different Provincial Governments.

	1941-42.					
	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Amount outstanding on 1st April, 1941. . . . .	2,41,722	12,52,61,634	30,53,06,602	—	31,82,50,026	35,56,15,073
Debt incurred . . . . .	—	4,29,00,000	—	9,64,06,000	31,21,345	—
Total . . . . .	2,41,722	16,81,61,634	30,53,06,602	9,64,06,000	32,13,71,371	35,56,15,073
Debt discharged . . . . .	60,430	4,43,51,079	68,15,956	8,20,00,000	78,53,614	27,17,951
Amount outstanding on 31st March, 1942. . . . .	1,81,292	12,38,10,555	29,84,90,646	1,44,06,000	1,35,17,757	35,28,97,122

	1941-42					
	Government of Bihar.	Government of Central Provinces and Bihar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Amount outstanding on 1st April, 1941. . . . .	26,90,121	4,95,72,853	50,00,000	57,24,900	—	27,64,58,258
Debt incurred . . . . .	19,90,592	87,00,000	—	—	5,00,000	—
Total. . . . .	46,80,713	5,82,72,853	50,00,000	57,24,900	5,00,000	27,64,58,258
Debt discharged . . . . .	17,79,000	1,45,15,807	—	—	5,00,000	1,16,76,493
Amount outstanding on 31st March, 1942. . . . .	29,01,713	4,37,57,046	50,00,000	57,24,900	—	26,47,81,765

Source: Combined Finance and Revenue Accounts of the Central and Provincial Governments in India.



**DEBT OF INDIA.**

**No. 120.—Public Debt—contd.**

**A.—Public Debt of the Central Government—contd.**

	1942-43.		
	In India.	In England.	Total on the basis of £1=Rs. 13½.
	Rs.	£	Rs.
Amount outstanding on 1st April, 1942 . . . . .	751,85,52,504	155,200,035	9,58,78,86,299
Debt incurred and transferred from other Loans . . . . .	11,71,26,91,729	2,500,000	11,74,60,25,062
Total . . . . .	19,23,12,44,233	157,700,035	21,33,39,11,361
Debt discharged and transferred to other Loans . . . . .	9,06,42,22,438	91,787,938	10,28,80,61,608
Amount outstanding on 31st March, 1943 . . . . .	10,16,70,21,795	65,912,097	11,04,58,49,753

**B.—Public Debt of the Different Provincial Governments—contd.**

	1942-43.					
	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Amount outstanding on 1st April, 1942.	1,81,292	12,38,10,555	29,84,90,646	1,44,06,000	31,35,17,758	35,28,97,122
Debt incurred . . . . .	—	6,55,00,000	3,54,23,300	6,81,60,000	2,57,26,718	2,91,57,137
Total . . . . .	1,81,292	18,93,10,555	33,39,13,946	8,25,66,000	33,92,44,476	38,20,54,259
Debt discharged . . . . .	60,430	6,68,17,146	4,18,92,659	4,25,81,200	2,62,85,764	3,17,56,593
Amount outstanding on 31st March, 1943.	1,20,862	12,24,93,409	29,20,21,287	3,99,84,800	31,29,58,712	35,02,97,306

	1942-43.					
	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Amount outstanding on 1st April, 1942.	29,01,713	4,37,57,046	50,00,000	57,24,900	—	26,47,81,765
Debt incurred . . . . .	22,11,916	2,79,00,000	2,75,00,000	2,00,000	—	3,00,000
Total . . . . .	51,13,629	7,16,57,046	3,25,00,000	59,24,900	—	26,50,81,765
Debt discharged . . . . .	51,13,629	2,81,69,518	1,93,00,000	—	—	1,37,19,923
Amount outstanding on 31st March, 1943.	—	4,34,87,528	1,32,00,000	59,24,900	—	25,13,61,842

## DEBT OF INDIA.

No. 120.—Public Debt—*contd.*A.—Public Debt of the Central Government—*contd.*

	1943-44.		
	In India.	In England.	Total on the basis of £1 = Rs. 13½.
	Rs.	£	Rs.
Amount outstanding on 1st April, 1943 . . . . .	10,16,70,21,795	65,912,097	11,04,58,49,753
Debt incurred and transferred from other Loans . . . . .	9,83,53,54,642	39,929	9,83,53,86,429
<b>Total</b> . . . . .	20,00,23,76,437	65,952,026	20,88,17,36,182
Debt discharged and transferred to other Loans . . . . .	8,77,95,00,000	14,741,831	8,97,60,57,745
Amount outstanding on 31st March, 1944 . . . . .	11,22,28,76,437	51,210,195	11,90,56,79,037

B.—Public Debt of the Different Provincial Governments—*contd.*

	1943-44.					
	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Amount outstanding on 1st April, 1943.	1,20,862	12,24,93,409	29,20,21,287	3,99,84,800	31,29,58,712	35,02,97,306
Debt incurred . . . . .	—	5,90,10,000	4,59,00,000	61,44,57,422	11,31,38,615	2,58,24,800
<b>Total</b> . . . . .	1,20,862	17,34,63,409	33,79,21,287	65,44,42,222	42,60,97,327	37,61,22,106
Debt discharged . . . . .	60,430	4,70,77,454	4,75,07,033	31,31,42,400	9,31,03,264	12,82,14,276
Amount outstanding on 31st March, 1944.	60,432	12,63,25,955	29,04,14,254	34,12,99,822	33,29,94,063	24,79,07,830

	1943-44.					
	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orrisa.	Government of Sind.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Amount outstanding on 1st April, 1943.	4,34,87,528	—	1,32,00,000	59,24,900	—	25,13,61,842
Debt incurred . . . . .	4,11,12,137	10,00,000	11,73,01,900	—	24,82,300	6,00,000
<b>Total</b> . . . . .	8,45,99,665	10,00,000	13,05,01,900	59,24,900	24,82,300	25,19,61,842
Debt discharged . . . . .	3,02,21,608	10,00,000	9,71,00,000	2,00,000	10,00,000	85,36,887
Amount outstanding on 1st March, 1944.	5,43,68,057	—	3,34,01,900	57,24,900	14,82,300	24,34,24,955

**DEBT OF INDIA.**

**No. 120.—Public Debt—contd.**

**A.—Public Debt of the Central Government—contd.**

	1944-45.		
	In India.	In England.	Total on the basis of £1=Rs. 13½.
	Rs.	£	Rs.
Amount outstanding on 1st April, 1944 . . . . .	1,122,28,76,437	51,210,195	1,190,56,79,037
Debt incurred and transferred from other Loans . . . . .	584,64,00,920	—	584,64,00,920
Total . . . . .	1,706,92,77,357	51,210,195	1,775,20,79,957
Debt discharged and transferred to other Loans . . . . .	401,13,29,801	3,226,193	405,44,35,708
Amount outstanding on 31st March, 1945 . . . . .	1,305,79,47,556	47,984,002	1,369,77,34,249

**B.—Public Debt of the Different Provincial Governments—contd.**

	1944-45.					
	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Amount outstanding on 1st April, 1944. . . . .	60,430 (a)	12,63,25,955	29,04,14,254	34,12,99,822	83,29,94,063	24,79,07,830
Debt incurred . . . . .	..	2,60,25,000	3,65,00,000	98,33,91,841	4,28,69,693	2,90,00,000
Total . . . . .	60,430	15,23,50,955	32,69,14,254	1,32,46,91,663	37,58,63,746	27,69,07,830
Debt discharged . . . . .	60,430	2,54,00,227	4,83,13,670	98,79,21,400	7,92,75,249	3,20,38,073
Amount outstanding on 31st March, 1945. . . . .	..	12,69,50,728	27,86,00,584	33,67,70,263	29,65,88,497	24,48,69,757

	1944-45.					
	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Amount outstanding on 1st April, 1944. . . . .	—	5,43,68,057	3,34,01,900	57,24,900	14,82,300	9,62,97,625(a)
Debt incurred . . . . .	55,64,000	2,73,97,970	25,95,86,100	10,62,262	1,31,67,600	2,00,00,000
Total . . . . .	55,64,000	8,11,66,027	29,29,88,000	67,87,162	1,46,49,900	11,62,97,625
Debt discharged . . . . .	46,00,000	3,45,98,085	23,14,88,000	3,22,000	80,10,600	7,72,10,106
Amount outstanding on 31st March, 1945. . . . .	9,64,000	4,71,67,942	6,15,00,000	64,65,162	66,39,800	3,90,87,519

(a) Differs from last year's closing balance by reason of correction since made.

## DEBT OF INDIA.

No. 120.—Public Debt—*contd.*A.—Public Debt of the Central Government—*contd.*

	1945-46.		
	In India.	In England.	Total on the basis of £1 = Rs. 13½
	Rs.	£	Rs.
Amount outstanding on 1st April, 1945 . . . . .	1,305,79,47,556	47,984,002	1,369,77,34,250
Debt incurred and transferred from other Loans . . . . .	617,26,16,984	—	617,26,16,984
Total . . . . .	1,923,05,64,540	47,984,002	1,987,03,51,234
Debt discharged and transferred to other Loans . . . . .	340,79,59,004	2,925,298	344,69,62,982
Amount outstanding on 31st March, 1946 . . . . .	1,582,26,05,536	45,058,704	1,642,33,88,252

B.—Public Debt of the Different Provincial Governments—*contd.*

	1945-46.					
	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Amount outstanding on 1st April, 1945.	—	12,69,50,728	27,86,00,584	33,67,70,263	29,65,88,497	24,48,69,758(a)
Debt incurred . . . . .	—	6,89,45,185	12,50,000	57,80,68,160	3,07,71,533	4,08,15,000
Total . . . . .	—	19,58,95,913	27,98,50,584	91,48,38,423	32,73,60,030	28,56,84,758
Debt discharged . . . . .	—	3,55,05,706	81,69,983	70,63,64,800	5,42,24,487	1,38,12,351
Amount outstanding on 31st March 1946.	—	16,03,90,207	27,16,80,601	20,84,73,623	27,31,35,543	27,18,72,407

	1945-46.					
	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Amount outstanding on 1st April, 1945.	9,64,000	4,71,67,942	6,15,00,000	64,65,162	66,39,800	3,90,87,519
Debt incurred . . . . .	—	55,25,698	21,08,08,455	—	1,16,70,147	2,00,000
Total . . . . .	9,64,000	5,26,93,640	27,23,08,455	64,65,162	1,83,09,947	3,92,87,519
Debt discharged. . . . .	9,64,000	42,23,140	23,23,08,455	7,40,262	1,54,85,500	26,99,924
Amount outstanding on 31st March, 1946.	—	4,84,70,500	4,00,00,000	57,24,900	28,24,447	2,65,87,595

(a) Differs from last year's closing balance by reason of correction since made.

**DEBT OF INDIA.**

**No. 120.—Public Debt—concl'd.**

**A.—Public Debt of the Central Government—concl'd.**

	1946-47.		
	In India.	In England.	Total on the basis of £1=Rs. 13½.
	Rs.	£	Rs.
Amount outstanding on 1st April, 1946 . . . . .	1,582,26,05,535	45,058,704	1,642,33,88,250
Debt incurred and transferred from other Loans . . . . .	778,63,13,806	—	778,63,13,806
Total . . . . .	2,360,89,19,341	45,058,704	2,420,97,02,056
Debt discharged and transferred to other Loans . . . . .	614,75,06,725	3,444,308	619,34,30,827
Amount outstanding on 31st March, 1947 . . . . .	1,746,14,12,616	41,614,396	1,801,62,71,229

**B.—Public Debt of the Different Provincial Governments.—concl'd.**

	1946-47.					
	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.
	Es.	Rs.	Rs.	Rs.	Rs.	Rs.
Amount outstanding on 1st April, 1946.	—	16,03,90,207	27,16,80,601	20,84,73,624	27,31,35,544	27,18,72,407
Debt incurred . . . . .	—	4,19,30,973	—	50,64,14,936	5,38,68,095	5,72,00,000
Total . . . . .	—	20,23,21,180	27,16,80,601	71,48,88,560	32,70,03,639	32,90,72,407
Debt discharged . . . . .	—	30,65,424	76,26,484	58,90,93,300	2,80,95,882	1,37,22,231
Amount outstanding on 31st March, 1947.	—	19,92,55,756	26,40,54,117	12,57,95,260	29,89,07,757	31,53,50,176

	1946-47.					
	Government of Bihar.	Government of Centr Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Amount outstanding on 1st April, 1946.	—	4,84,70,500	4,00,00,000	57,24,900	28,24,447	3,65,87,595
Debt incurred . . . . .	40,00,000	60,05,953	4,57,17,600	—	12,84,710	—
Total . . . . .	40,00,000	5,44,76,453	8,57,17,600	57,24,900	41,09,157	3,65,87,595
Debt discharged . . . . .	40,00,000	55,56,841	7,07,17,600	—	17,13,993	13,68,682
Amount outstanding on 31st March 1947.	—	4,89,19,612	1,50,00,000	57,24,900	23,95,164	3,52,18,913

## DEBT

## No. 121.—Details of Public Debt

## A.—Details of Public Debt of the

Description of Loan	Rate of interest	Date of Termination of Loan	Amount at end of 1941-42	Amount at end of 1942-43	Amount at end of 1943-44	Amount at end of 1944-45
	Per cent.		Rs.	Rs.	Rs.	Rs.
<b>IN INDIA.</b>						
<b>LOANS BEARING INTEREST</b>						
<i>Permanent Debt.</i>						
Loan, 1942-47 . . .	5	On or before 15th June, 1947, but not preceding 15th June, 1942, with three months' previous notice.	29,39,200	(a)	(a)	(a)
Income Tax Free Loan of 1945-55.	5	On or before 15th October, 1955, but not preceding 15th October, 1945, with three months' previous notice.	56,74,93,800	56,74,93,800	56,74,93,700	56,74,93,700
		Total of 5 per cent. Loans.	57,04,33,000	56,74,93,800	56,74,93,700	56,74,93,700
Loan for Indore State Railway (1870-77).	4½	After 101 years . . .	70,00,000	70,00,000	70,00,000	70,00,000
Loan, 1950-55 . . .	4½	On or before 15th May, 1955, but not preceding 15th May, 1950, with three months' previous notice.	8,07,51,600	8,07,54,200	6,73,37,900	6,73,88,200
Loan, 1955-60 . . .	4½	On or before 15th September, 1960, but not preceding 15th September, 1955, with three months' previous notice.	9,05,63,700	9,05,63,700	9,05,63,700	9,05,63,700
Loan, 1958-68 . . .	4½	On or before 1st June, 1968, but not preceding 1st June, 1958, with three months' previous notice.	5,83,64,600	5,83,67,600	5,84,52,900	5,84,52,900
		Total of 4½ per cent. Loans.	23,66,79,900	23,66,85,500	22,33,54,500	22,34,04,800

Source : Combined Finance and Revenue Accounts of the Central and Provincial Governments in India.

(a) Vide under Loans not bearing interests.

NOTE :—Figures for 1947-48 are unadjusted and subject revision.

## OF INDIA.

at the Close of the Year.

Central Government.

Amount at end of 1945-46	Amount at end of 1946-47	Amount at end of 1947-48	Date of Termination of Loan	Rate of interest	Description of Loan
Rs.	Rs.	Rs.		Per cent.	
(a)	..	..	On or before 15th June, 1947, but not preceding 15th June, 1942, with three months' previous notice.	5	IN INDIA. LOANS BEARING INTEREST. <i>Permanent Debt.</i> Loan, 1942-47.
..	..	..	On or before 15th October, 1955, but not preceding 15th October, 1945, with three months previous notice.	5	Income Tax Free Loan of 1945-55.
..	..	..	Total of 5 per cent. Loans		
70,00,000	70,00,000	70,00,000	After 101 years	4½	Loan for Indore State Railway (1870-77).
6,73,88,200	6,73,88,200	6,73,88,200	On or before 15th May, 1955, but not preceding 15th May, 1950, with three months' previous notice.	4½	Loan, 1950-55.
9,05,63,700	9,05,63,700	9,05,63,700	On or before 15th September, 1960, but not preceding 15th September, 1955, with three months' previous notice.	4½	Loan, 1955-60.
5,85,19,500	5,85,19,500	5,85,19,500	On or before 1st June, 1968, but not preceding 1st June, 1958, with three months' previous notice.	4½	Loan, 1958-68.
22,34,71,400	22,34,71,400	22,34,71,400	Total of 4½ per cent. Loans.		

## DEBT

## No. 121.—Details of Public Debt

## A.—Details of Public Debt of the

Description of Loan	Rate of interest	Date of Termination of Loan	Amount at end of 1941-42	Amount at end of 1942-43	Amount at end of 1943-44
	Per cent.		Rs.	Rs.	Rs.
<b>IN INDIA—contd.</b>					
<b>LOANS BEARING INTEREST—contd.</b>					
<i>Permanent Debt—contd.</i>					
Loan, 1960-70 . . . . .	4	On or before 15th September, 1970, but not preceding 15th September, 1960, with three months' previous notice.	63,30,26,300	63,30,26,300	63,30,26,300
Loan, 1948-53 . . . . .	4	On or before 15th December, 1953, but not preceding 15th December, 1948, with three months' previous notice.	4,72,53,800	5,02,32,900	5,02,34,200
Loan from Maharaja Scindia for State Railway.	4	At the option of the Government of India.	1,50,00,000	1,50,00,000	1,50,00,000
Bonds 1943 . . . . .	4	On 1st August, 1943 .	14,97,17,700	14,97,17,700	(a)
		Total of 4 per cent. Loans.	84,49,97,800	84,79,76,900	69,82,60,500
Loan of 1842-43 . . . . .	3½	At the option of the Government of India after three months' notice.	45,84,70,850	66,21,08,550	71,77,31,450
Loan of 1854-55 . . . . .	3½	Ditto . . . . .	20,48,17,593	30,37,59,347	39,85,42,184
Loan of 1865 . . . . .	3½	Ditto . . . . .	41,48,04,400	60,72,65,400	65,52,20,000
Loan of 1879 . . . . .	3½	Ditto . . . . .	2,76,76,100	10,39,30,000	18,17,33,100
Loan of 1900-01 . . . . .	3½	Ditto . . . . .	45,22,94,557	67,20,03,400	77,58,37,500
Loan, 1947-50 . . . . .	3½	On or before 15th November 1950, but not preceding 15th November, 1947, with three months' previous notice.	55,94,36,900	55,94,36,900	55,94,36,900
Loan, 1954-59 . . . . .	3½	On or before 15th December, 1959, but not preceding 15th December, 1954, with three months' previous notice.	12,24,46,700	12,31,24,500	12,34,68,200
		Total of 3½ per cent. Loans.	2,23,99,47,100	3,03,16,28,097	3,41,20,29,834

(a) Vide under Loans not



OF INDIA

at the Close of the Year—*contd.*

Central Government—*contd.*

Amount at end of 1944-45	Amount at end of 1945-46	Amount at end of 1946-47	Amount at end of 1947-48	Date of Termination of Loan	Rate of interest	Description of Loan
Rs.	Rs.	Rs.	Rs.		Per cent.	
						IN INDIA— <i>contd.</i>
						LOANS BEARING INTEREST— <i>contd.</i>
						<i>Permanent Debt</i> — <i>contd.</i>
63,30,26,300	63,30,26,300	63,30,26,300	63,30,26,300	On or before 15th September, 1970, but not preceding 15th September, 1960, with three months' previous notice.	4	Loan, 1960-70.
5,02,40,400	5,02,40,400	5,02,40,400	5,02,40,400	On or before 15th December, 1953, but not preceding 15th December, 1948, with three months' previous notice.	4	Loan, 1948-53.
1,50,00,000	1,50,00,000	1,50,00,000	1,50,00,000	At the option of the Government of India.	4	Loan form Maharaja Scindia for State Railway.
(a)	(a)	(a)	(a)	On 1st August, 1943		Bonds, 1943.
69,82,66,700	69,82,66,700	69,82,66,700	69,82,66,700	Total of 4 per cent., Loans.		
71,83,02,100	72,24,73,400	(a)	(a)	At the Option of the Government of India after three months' notice.	3½	Loan of 1842-43.
40,08,22,271	39,29,53,089	(a)	(a)	Ditto . . . . .	3½	Loan of 1854-55.
65,95,52,100	66,37,25,800	(a)	(a)	Ditto . . . . .	3½	Loan of 1865.
17,96,04,300	17,83,51,100	(a)	(a)	Ditto . . . . .	3½	Loan of 1879.
77,07,72,550	77,15,31,150	(a)	(a)	Ditto . . . . .	3½	Loan of 1900-01.
55,94,36,900	55,94,36,900	55,94,36,900	1,25,69,700	On or before 15th November, 1950, but not preceding 15th November 1947, with three months' previous notice.	3½	Loan, 1947-50.
12,36,51,100	12,36,69,300	12,37,72,300	12,82,90,000	On or before 15th December, 1959, but not preceding 15th December, 1954, with three months' previous notice.	3½	Loan, 1954-59.
341,21,48,321	340,96,67,739	68,32,09,200	14,08,59,700	Total of 3½ per cent. Loans.		

bearing interest.

## DEBT

## No. 121.—Details of Public Debt

## A.—Details of Public Debt of the

Description of Loan.	Rate of Interest.	Date of Termination of Loan.	Amount at end of 1941-42.	Amount at end of 1942-43.	Amount at end of 1943-44.
	Per cent.		Rs.	Rs.	Rs.
IN INDIA—contd. LOANS BEARING INTEREST—contd. Permanent Debt—contd.					
Loan of 1896-97 . . .	3	At the option of the Government of India after three months' previous notice.	6,17,57,500	8,39,40,900	8,77,87,400
Loan, 1949-52 . . .	3	On or before 1st August, 1952, but not preceding 1st August, 1949, with three months notice.	66,43,53,500	66,63,53,500	66,63,53,500
Loan, 1951-54 . . .	3	On or before 15th September, 1954, but not preceding 15th September, 1951, with three months' previous notice.	31,92,22,900	72,21,48,600	86,72,71,900
Bonds, 1941 . . .	3	On 15th September, 1941.	(a)	(a)	(a)
Loan, 1963-65 . . .	3	On or before 1st June, 1965, but not preceding 1st June, 1963, with three months' previous notice.	60,96,36,300	75,96,36,300	91,17,46,700
Defence Bonds, 1946 . . .	3	On the 1st August, 1946.	45,14,32,200	45,14,32,200	65,14,32,200
First Development Loan, 1970-75.	3	On or before 15th October, 1975, but not preceding 15th October 1970.	..	..	..
Conversion Loan, 1946 . . .	3	Redeemable at par at the option of the Government of India after three months' notice, but not earlier than 16th September, 1986.	..	..	..
Loan, 1953-55 . . .	3	On or before 15th July, 1955 but not preceding 15th July, 1953, with three months' previous notice.	..	..	110,85,11,300
Funding Loan, 1966-68 . . .	3	On or before 1st October, 1968, but not preceding 1st October, 1966, with three months' previous notice.	..	..	75,11,78,000
Victory Loan, 1957 . . .	3	Repayable at par on the 1st September, 1957.	..	..	..
Second Victory Loan, 1959-61.	3	On or before 15th August, 1961, but not preceding 15th August 1959 with three months' previous notice.	..	..	..
Total of 3 percent Loans			210,64,02,400	268,35,11,500	504,42,80,000

(a) Vide under "Loans not

OF INDIA

at the Close of the Year—*contd.*

Central Government—*contd.*

Amount at end of 1944-45	Amount at end of 1945-46	Amount at end of 1946-47	Amount at end of 1947-48	Date of Termination of Loan	Rate of interest	Description of Loan.
Rs.	Rs.	Rs.	Rs.		Per cent	
8,92,94,400	8,93,37,500	8,93,35,800	8,93,35,800	At the option of the Government of India after three months' previous notice.	3	Loan of 1896-97.
66,63,53,500	66,63,53,500	66,63,53,500	66,63,53,500	On or before 1st August, 1952, but not preceding 1st August, 1949, with three months' notice.	3	Loan, 1949-52.
86,72,71,900	86,72,71,900	86,72,71,900	86,72,71,900	On or before 15th September, 1954, but not preceding 15th September, 1951, with three months' previous notice.	3	Loan, 1951-54.
(a)	(a)	(a)	(a)	On 15th September, 1941.	3	Bonds, 1941.
91,17,46,700	116,17,46,100	116,17,46,100	116,17,46,100	On or before 1st June, 1965, but not preceding 1st June, 1963, with three months' previous notice.	3	Loan, 1963-65.
65,14,32,200	65,14,32,200	(a)	(a)	On the 1st August, 1946.	3	Defence Bonds, 1946.
..	115,05,83,200	115,05,83,200	115,05,83,200	On or before 15th October, 1975, but not preceding 15th October, 1970.	3	First Development Loan, 1970-75.
..	..	248,53,95,338	248,80,30,185	Redeemable at par at the option of the Government of India, after three months' notice, but not earlier than 16th September, 1986.	3	Conversion Loan, 1946.
114,59,67,500	114,59,67,500	114,59,67,500	114,60,42,800	On or before 15th July, 1955, but not preceding 15th July, 1953, with three months' previous notice.	3	Loan, 1953-55.
110,11,78,000	110,11,78,000	110,11,78,000	110,11,78,000	On or before 1st October, 1968, but not preceding 1st October, 1966 with three months' previous notice.	3	Funding Loan, 1966-68.
111,42,29,500	111,42,29,500	111,42,29,500	114,06,75,300	Repayable at par on the 1st September, 1957.	3	Victory Loan, 1957.
5,25,17,900	1,13,27,91,800	113,27,91,800	113,65,15,200	On or before 15th August, 1961, but not preceding 15th August, 1959, with three months' previous notice.	3	Second Victory Loan, 1959-61.
6,59,99,91,600	908,53,91,200	10,91,48,52,638	10,94,77,31,985	Total of 3 per cent. Loans.		

## DEBT

## No. 121.—Details of Public Debt

## A.—Details of Public Debt of the

Description of Loan.	Rate of Interest.	Date of Termination of Loan.	Amount at end of 1941-42.	Amount at end of 1942-43.	Amount at end of 1943-44.	Amount at end of 1944-45.
	per cent.		Rs.	Rs.	Rs.	Rs.
<b>IN INDIA—contd.</b>						
<b>LOANS BEARING INTEREST—concl.</b>						
<i>Permanent Debt—concl.</i>						
Loan, 1948-52 . . . . .	2½	On or before 1st June, 1952, but not preceding 1st June, 1948 with three months' previous notice.	12,01,28,000	12,01,28,000	12,01,28,000	62,01,28,000
Loan, 1960 . . . . .	2½	....	..	..	..	..
Loan, 1962 . . . . .	2½	....	..	..	..	..
Loan, 1976 . . . . .	2½	....	..	..	..	..
Loan, 1961 . . . . .	2½	....	..	..	..	..
Bonds, 1950 . . . . .	2½	....	..	..	..	..
Loan, 1954 . . . . .	2½	....	..	..	..	..
		<b>Total Permanent Debt in India.</b>	<b>611,85,88,200</b>	<b>748,74,23,797</b>	<b>10,06,54,87,034</b>	<b>12,12,14,26,121</b>
<i>Floating Debt.</i>						
Treasury Bills . . . . .	..	..	136,97,75,000	264,69,50,000	110,61,25,000	86,70,50,000
Securities issued to the International Monetary Fund and International Bank for reconstruction and developments.	..	..	..	..	..	..
		<b>Total Floating Debt in India.</b>	<b>136,97,75,000</b>	<b>264,69,50,000</b>	<b>110,61,25,000</b>	<b>86,70,50,000</b>
		<b>Total Debt in India bearing interest.</b>	<b>748,83,63,200</b>	<b>10,13,43,73,797</b>	<b>11,17,16,12,034</b>	<b>12,98,84,76,121</b>

OF INDIA

at the Close of the Year—*contd.*

Central Government—*contd.*

Amount at end of 1945-46.	Amount at end of 1946-47.	Amount at end of 1947-48.	Date of Termination of Loan.	Rate of Interest.	Description of Loan.
Rs.	js.	Rs.		Per cent.	
					<b>IN INDIA—<i>contd.</i></b>
					<b>LOANS BEARING INTEREST—<i>concl.</i></b>
					<b>Permanent Debt—<i>concl.</i></b>
87,01,28,000	87,61,28,000	87,01,28,000	On or before 1st June, 1952, but not preceding 1st June, 1948 with three months' previous notice.	2½	Loan, 1948-52.
25,63,06,800	45,63,06,800	45,63,06,800	....	2½	Loan, 1960.
..	..	40,85,16,700	....	2½	Loan 1962.
..	14,77,48,000	14,77,48,000	....	2½	Loan 1976.
..	57,00,68,700	57,00,68,700	....	2½	Loan, 1961.
35,09,47,000	35,09,47,000	35,09,47,000	....	2½	Bonds, 1950.
..	35,06,06,300	35,06,06,300	....	2½	Loan, 1954.
14,89,21,51,839	15,26,56,04,738	15,26,56,04,738	Total Permanent Debt in India.		
					<b>Floating Debt.</b>
83,33,00,000	77,59,00,000	98,68,25,000	....	..	Treasury Bills.
..	128,96,60,000	126,96,60,000	....	..	Securities issued to the International Monetary Fund and International Bank for reconstruction and developments.
83,33,00,000	204,55,60,000	225,64,85,000	Total Floating Debt in India.		
15,72,54,51,839	17,31,11,64,738	17,52,20,89,738	Total Debt in India bearing interest.		

## DEBT

## No. 121.—Details of Public Debt

## A.—Details of Public Debt of the

Description of Loan	Rate of Interest.	Date of Termination of Loan	Amount at end of 1941-42	Amount at end of 1942-43	Amount at end of 1943-44	Amount at end of 1944-45
	Per cent.		Rs.	Rs.	Rs.	Rs.
IN INDIA— <i>contd.</i>						
LOAN NOT BEARING INTEREST.						
6½ per cent. Treasury Bonds, 1935.	..	On 15th September, 1935.	2,92,300	2,24,700	1,73,200	1,65,000
6 per cent. Bonds, 1926	..	On 15th September, 1926.	81,100	80,600	74,400	78,400
6 per cent. Bonds, 1927	..	On 1st October, 1927	83,600	83,300	83,300	82,800
6 per cent. Bonds, 1930	..	On 15th August, 1930	2,90,800	2,89,800	2,86,500	2,85,100
6 per cent. Bonds, 1931	..	On 15th September, 1931.	18,600	18,600	13,600	10,600
6 per cent. Bonds, 1932	..	On 1st October, 1932]	54,000	53,000	50,000	35,700
6 per cent. Bonds, 1933-36	..	On 15th August, 1933]	84,800	72,900	67,900	51,700
		Total of 6 per cent. Loans.	6,12,900	5,98,200	5,75,700	5,44,300
5½ per cent. War Bonds, 1920.	..	On 15th August, 1920	..	..	..	..
5½ per cent. War Bonds, 1921.	..	On 15th September, 1921.	..	..	..	..
5½ per cent. War Bonds, 1922.	..	On 15th August, 1922	1,67,575	..	..	..
5½ per cent. War Bonds, 1923.	..	On 15th September, 1923.	46,300	46,300	..	..
5½ per cent. War Bonds, 1925.	..	On 15th September, 1925.	12,950	12,750	12,750	12,750
5½ per cent. War Bonds, 1928.	..	On 15th September, 1928.	1,12,875	1,12,875	1,12,875	1,02,525
5½ per cent. Loan, 1938-40	..	On 1st October, 1938	1,14,700	78,500	63,300	54,800
		Total of 5½ per cent. Loans.	4,54,400	2,50,425	1,88,925	1,70,075

OF INDIA

at the Close of the Year—*contd.*

Central Government—*contd.*

Amount at end of 1945-46.	Amount at end of 1946-47.	Amount at end of 1947-48.	Date of Termination of Loan.	Rate of Interest.	Description of Loan.
Rs.	Rs.	Rs.		Per cent.	
					<i>IN INDIA—contd.</i>
					LOANS NOT BEARING INTEREST.
1,46,200	1,45,700	1,42,100	On 15th September, 1935	6½	per cent. Treasury bonds, 1935
78,400	..	..	On 15th September, 1926	..	6 per cent. Bonds, 1926.
81,800	80,800	..	On 1st October, 1927.	..	6 per cent. Bonds, 1927.
2,73,900	2,71,900	70,700	On 15th August, 1930	..	6 per cent. Bonds, 1930.
10,200	10,200	10,100	On 15th September, 1931	..	6 per cent. Bonds, 1931.
[35,700	33,900	18,700	On 1st October, 1932	..	6 per cent. Bonds, 1932.
15,700	11,300	8,300	On 15th August, 1933	..	6 per cent. Bonds, 1933-36.
4,95,700	4,08,100	1,07,800	Total of 6 per cent. Loans		
..	..	..	On 15th August, 1920.	..	5½ per cent. War Bonds, 1920.
..	..	..	On 15th September, 1921	..	5½ per cent. War Bonds, 1921.
..	..	..	On 15th August, 1922	..	5½ per cent. War Bonds, 1922.
..	..	..	On 15th September, 1923	..	5½ per cent. War Bonds, 1923.
(a)	..	..	On 15th September, 1925	..	5½ per cent. War Bonds, 1925.
92,525	92,525	78,325	On 15th September, 1928	..	5½ per cent. War Bonds, 1928.
54,800	47,200	45,300	On 1st October, 1938	..	5½ per cent. Loan, 1938-40.
1,47,325	1,39,525	1,23,625	Total of 5½ per cent. Loans		

(a) Written off to Revenue.

## DEBT

## No. 121—Details of Public Debt

## A.—Details of Public Debt of the

Description of Loan.	Rate of Interest.	Date of Termination of Loan.	Amount at end of 1941-42.	Amount at end of 1942-43.	Amount at end of 1943-44.	Amount at end of 1944-45.
	per cent.		Rs.	Rs.	Rs.	Rs.
<b>IN INDIA—concl'd.</b>						
<b>LOANS NOT BEARING INTEREST—concl'd.</b>						
5 per cent. Bonds, 1933 .	..	On 1st September, 1933	49,400	41,400	41,400	41,300
5 per cent. War Loan, 1929-47.	..	On 15th May, 1933 .	2,57,675	2,43,250	2,41,650	2,20,350
5 per cent. Bonds, 1935	..	On 15th September, 1935.	25,200	24,200	24,200	24,200
5 per cent. Loan 1939-44	..	On 15th July, 1939 .	4,47,200	2,87,000	2,40,300	2,15,300
5 per cent. Loan, 1940-43	..	On 1st October, 1940	5,48,200	3,38,100	2,53,100	2,44,400
5 per cent. Loan, 1942-47	..	On 15th June, 1942 .	(a)	48,000	48,000	..
5 per cent. Loan, 1945-55	..	..	..	..	..	..
		Total of 5 per cent. Loans.	13,27,675	9,81,950	8,48,650	7,45,550
4½ per cent. Bonds, 1934	..	On 15th September, 1934.	1,54,800	1,54,800	1,54,800	1,54,800
4 per cent. Terminable Loan of 1915-16.	..	On 30th November, 1923.	18,100	18,100	..	..
4 per cent. Conversion Loan of 1916-17.	..	On 1st July, 1933 .	25,000	19,000	19,000	18,800
4 per cent. Loan, 1934-37	..	On 16th August, 1934	2,42,300	2,07,700	2,07,700	2,07,700
4 per cent. Bonds, 1943	..		(a)	(a)	7,32,300	3,64,900
		Total of 4 per cent. Loans.	2,85,400	2,44,800	9,59,000	5,91,400
3 per cent. Defence Bonds, 1946.	..	On 1st August, 1946 .	..	..	..	..
3 per cent. Bonds, 1941 .	..	On 15th September, 1941.	2,99,300	1,69,600	1,64,600	1,48,500
		Total Debt in India not bearing interest.	34,26,775	26,24,475	30,64,875	25,19,625
<b>INTEREST FREE LOANS.</b>						
Three year Interest Free Defence Bonds.	..	On the expiry of three years from the date of issue or earlier.	2,67,62,529	3,00,23,523	3,01,14,358	2,93,40,390
Five year Interest Free Prize Bonds, 1949.	..	On or after 15th January, 1949 at par.	..	..	1,80,85,170	3,76,11,420
		Total Interest Free Loans.	2,67,62,529	3,00,23,523	4,81,99,528	6,69,51,810
		Total Debt in India .	751,85,52,504	10,16,70,21,795	11,22,28,76,437	13,05,79,47,556

(a) Vide under "Loans



OF INDIA

at the Close of the Year—contd.

Central Government.—contd.

Amount at end of 1945-46.	Amount at end of 1946-47.	Amount at end of 1947-48.	Date of Termination of Loan.	Rate of Interest.	Description of Loan.
Rs.	Rs.	Rs.			
					IN INDIA—concl'd
					LOANS NOT BEARING INTEREST—concl'd.
33,700	30,900	15,900	On 1st September, 1933	..	5 per cent. Bonds, 1933.
2,16,850	2,05,550	2,00,850	On 15th May, 1933	..	5 per cent. War Loan, 1929-47.
19,200	19,200	14,700	On 15th September, 1935	..	5 per cent. Bonds, 1935.
1,77,900	1,67,600	84,200	On 15th July, 1939	..	5 per cent. Loan, 1939-44.
1,28,100	1,27,600	35,600	On 1st October, 1940	..	5 per cent. Loan, 1940-43.
1,91,75,050	1,81,91,949	96,58,500	On 15th June, 1942	..	5 per cent. Loan 1942-47.
			....	..	5 per cent. Loan, 1945-55.
1,97,50,800	1,24,42,799	99,99,750	Total of 5 per cent. Loans.		
			On 15th September, 1934	..	4½ per cent. Bonds, 1934.
1,54,800	1,52,600	1,52,600			
			On 30th November, 1923	..	4 per cent. Terminable Loan of 1915-16.
18,800	13,800	13,800	On 1st July, 1933	..	4 per cent. Conversion, Loan of 1916-17.
2,07,700	2,07,600	2,03,300	On 16th August, 1934	..	4 per cent. Loan, 1934-37.
3,37,500	2,67,600	1,89,200		..	4 per cent. Bonds, 1943.
5,64,000	4,89,000	4,06,300	Total of 4 per cent. Loans		
	2,61,79,746	82,00,800	On 1st August, 1946	..	3 per cent. Defence Bonds, 1946.
1,45,900	1,39,900	1,24,900	On 15th September, 1941	..	3 per cent. Bonds, 1941.
2,14,04,725	9,43,74,328	7,06,18,075	Total Debt in India not bearing interest.		
					INTEREST FREE LOANS.
2,27,63,472	28,88,050	17,81,577	On the expiry of three years from the date of issue or earlier.	..	Three-year Interest Free Defence Bonds.
5,29,85,500	5,29,85,500	5,29,85,500	On or after 15th January, 1949 at par.	..	Five-year Interest Free Prize Bonds, 1949.
7,57,48,972	5,58,73,550	5,47,67,077	Total Interest Free Loans.		
15,82,26,05,586	17,46,14,12,616	15,25,54,66,737	Total Debt in India.		

bearing interest "

## DEBT

## No. 121.—Details of Public Debt

## A.—Details of Public Debt of the

Description of Loan.	Rate of interest.	Date of Termination of Loan.	Amount at end of 1941-42.	Amount at end of 1942-43.	Amount at end of 1943-44.	Amount at end of 1944-45.
	per cent.		£	£	£	£
<b>IN ENGLAND.</b>						
<b>LOANS BEARING INTEREST.</b>						
<i>Permanent Debt.</i>						
India 5 per cent. Stock (1942-47).	5	If not previously redeemed, will be repaid at par on 15th June, 1947, but the Secretary of State for India reserves the right to redeem at par on or on any half-yearly interest date after 15th June, 1942.	246,236	(a)	(a)	(a)
India 4½ per cent. Stock (1950-55).	4½	If not previously redeemed, will be repaid at par on 15th May, 1955, but the Secretary of State for India in Council reserves the right to redeem at par on or on any half-yearly interest date after 15th May, 1950, on giving three months' notice.	4,232,496	3,746,885	3,675,722	3,629,347
India 4½ per cent. Stock (1958-68).	4½	If not previously redeemed, will be paid at par on 1st June, 1968, but the Secretary of State for India in Council reserves the right to redeem at par on or on any half-yearly interest date after 1st June, 1958, on giving three months' notice.	2,574,338	2,277,356	2,236,136	2,233,427
India 4 per cent. Stock (1948-53).	4	If not previously redeemed, will be repaid at par on 15th December, 1953, but the Secretary of State for India reserves the right, on giving three calendar months' notice, to redeem in whole or in part, by drawings or otherwise, at par on or on any half-yearly interest date after 15th December, 1948.	1,143,965	721,189	707,488	706,068

(a) Vide under "Loans

OF INDIA

at the Close of the Year—*contd.*

Central Government—*contd.*

Amount at end of 1945-46.	Amount at end of 1946-47.	Amount at end of 1947-48.	Date of Termination.	Rate of Interest.	Description of Loan.
£	£	£		per cent.	IN ENGLAND.
..	..	..	If not previously redeemed, will be repaid at par on 15th June, 1947, but the Secretary of State for India reserves the right to redeem at par on or on any half-yearly interest date after 15th June, 1942.	5	LOAN BEARING INTEREST. <i>Permanent Debt.</i> India 5 per cent. Stock (1942-47).
3,506,815	3,152,039	..	If not previously redeemed, will be repaid at par on 15th May, 1955, but the Secretary of State for India in Council reserves the right to redeem at par on or on any half-yearly interest date after 15th May, 1950, on giving three months' notice.	4½	India 4½ per cent. Stock (1950-55).
2,222,275	2,105,101	..	If not previously redeemed will be paid at par on 1st June, 1968, but the Secretary of State for India in Council reserves the right to redeem at par on or on any half-yearly interest date after 1st June, 1958, on giving three months' notice.	4½	India 4½ per cent. Stock (1958-68).
700,559	695,760	..	If not previously redeemed, will be repaid at par on 15th December, 1953, but the Secretary of State for India reserves the right, on giving three calendar months' notice, to redeem in whole or in part, by drawings or otherwise, at par on or on any half-yearly interest date after 15th December, 1948.	4	India 4 per cent. Stock (1948-53).

not bearing interest."

## DEBT

## No. 121.—Details of Public Debt

## A.—Details of Public Debt of the

Description of Loan.	Rate of Interest.	Date of Termination of Loan.	Amount at end of 1941-42.	Amount at end of 1942-43.	Amount at end of 1943-44.	Amount at end of 1944-45.]
IN ENGLAND— <i>contd.</i>	Per cent.		£	£	£	£
LOANS BEARING INTEREST— <i>contd.</i>						
Permanent Debt.— <i>contd.</i>						
India 3½ per cent. Stock	3½	Not redeemable until 5th January 1931, but on or after that day, upon one year's notice being given by the Secretary of State for India in Council.	67,016,379	(a)	(a)	(a)
India 3½ per cent. Stock (1954-59).	3½	If not previously redeemed, the Stock will be repaid <i>at par</i> on 15th December, 1959, but the Secretary of State for India reserves the right, on giving three months' notice, to redeem in whole or in part, by drawings or otherwise, <i>at par</i> on or on any half-yearly interest date after 15th December, 1954.	816,454	765,565	739,757	726,034
India 3 per cent. Stock	3	Not redeemable until 5th October, 1948, but on or after that day, upon one year's notice as above.	6,695,081	2,207,354	1,918,709	1,805,622
India 3 per cent. Stock (1949-52).	3	If not previously redeemed, the stock will be repaid <i>at par</i> on 1st August, 1952, but the Secretary of State for India reserves the right on giving three months' notice, to redeem the loan in whole or in part, by drawings or otherwise, <i>at par</i> on or at any time after 1st August, 1949.	883,896	693,376	689,576	664,527

(a) *Vide* under loans

OF INDIA

at the Close of the Year—contd.

Central Government—contd.

Amount at end of 1945-46.	Amount at end of 1946-47.	Amount at end of 1947-48.	Date of Termination of Loan.	Rate of Interest.	Description of Loan.
£	£	£		Per cent.	IN ENGLAND—contd.
(a)	—	—			LOANS BEARING INTEREST—contd.
					Permanent Debt—contd.
					India 3½ per cent. Stock.
724,655	716,906	—	Not redeemable until 5th January, 1931, but on or after that day, upon one year's notice being given by the Secretary of State for India in Council.	3½	
			If not previously redeemed, the Stock will be repaid <i>at par</i> on 15th December, 1959, but the Secretary of State for India reserves the right, on giving three months' notice, to redeem in whole or in part, by drawings or otherwise, <i>at par</i> on or on any half-yearly interest date after 15th December, 1954.	3½	India 3½ per cent. Stock (1954-59).
1,751,268	1,572,165	1,562,165	Not redeemable until 5th October, 1948, but on or after that day, upon one year's notice as above.	3	India 3 per cent. Stock.
658,999	649,399	—	If not previously redeemed, the stock will be repaid <i>at par</i> on 1st August, 1952, but the Secretary of State for India reserves the right on giving three months' notice, to redeem the loan in whole or in part, by drawings or otherwise, <i>at par</i> on or at any time after 1st August, 1949.	3	India 3 per cent. Stock (1949-52).

not bearing interest.

## DEBT

## No. 121.—Details of Public Debt

## A.—Details of Public Debt of the

Description of Loan.	Rate of Interest.	Date of Termination of Loan.	Amount at end of 1941-42.	Amount at end of 1942-43.	Amount at end of 1943-44.	Amount at end of 1944-45.
IN ENGLAND— <i>contd.</i>	Per cent.		£	£	£	£
LOANS BEARING INTEREST— <i>contd.</i>						
Permanent Debt— <i>contd.</i>						
India 2½ per cent. Stock	2½	Not redeemable until 5th October, 1926, but on or after that day, upon one year's notice as above.	1,127,419	388,067	352,529	211,120
East Indian Railway Irredeemable Debenture Stock.	4½	..	1,435,650	140,980	20,990	15,320
Do. Debenture Stock	3½	..	7,000,000	6,355,670	(a)	(a)
Do. New Debenture Stock.	3	..	8,000,000	738,870	101,450	85,150
Eastern Bengal Railway Irredeemable Debenture Stock.	4	..	348,666	24,166	4,122	2,639
South Indian Railway perpetual Debenture Stock.	4½	..	425,000	38,350	9,350	5,010
Great Indian Peninsula Railway Irredeemable Debenture Stock.	4	..	2,701,450	195,950	30,540	28,740
Do. Debenture Stock.	3½	..	3,500,000	3,125,082	(a)	(a)
Burma Railway Debenture Stock.	3	..	1,250,000	66,050	21,850	18,834
Liability for British Government War Loan (1929-47) taken over by India.	5	..	15,466,928	15,466,928	15,466,928	15,466,928
Bombay, Baroda and Central India Railway Debenture Stock (1940 or after).	3½	..	1,000,000	887,319	(a)	(a)

(a) *Vide* under loans

OF INDIA

at the Close of the Year—*contd.*

Central Government—*contd.*

Amount at end of 1945-46.	Amount at end of 1946-47.	Amount at end of 1947-48.	Date of Termination of Loan.	Rate of Interest.	Description of Loan.
£	£	£		Per cent.	
					IN ENGLAND— <i>contd.</i>
					LOANS BEARING INTEREST— <i>contd.</i>
					<i>Permanent Debt—contd.</i>
202,024	192,016	192,016	Not redeemable until 5th October, 1926, but on or after that day, upon one year's notice as above.	2½	India 2½ per cent. Stock.
12,170	11,540	11,540	..	4½	East Indian Railway Irredeemable Debenture Stock.
(a)	(a)	(a)	..	3½	Do. Debenture Stock.
84,750	76,040	76,040	..	3	Do. New Debenture Stock.
2,639	2,639	2,639	..	4	Eastern Bengal Railway Irredeemable Debenture Stock.
4,160	4,160	4,160	..	4½	South Indian Railway Perpetual Debenture Stock.
28,360	28,260	28,260	..	4	Great Indian Peninsula Railway Irredeemable Debenture Stock.
(o)	—	—	..	3½	Do. Debenture Stock.
18,834	18,834	18,834	..	3	Burma Railway Debenture Stock.
15,466,928	15,466,928	15,466,928	..	5	Liability for British Government War Loan (1929-47) taken over by India.
(a)	—	—	..	3½	Bombay Baroda and Central India Railway Debenture Stock (1940 or after).

not bearing interest.

## DEBT

## No. 121.—Details of Public Debt

## A.—Details of Public Debt of the

Description of Loan.	Rate of Interest.	Date of Termination of Loan.	Amount at end of 1941-42.	Amount at end of 1942-43.	Amount at end of 1943-44.	Amount at end of 1944-45.
	Per cent.		£	£	£	£
IN ENGLAND— <i>concl.</i>						
LOANS BEARING INTEREST— <i>concl.</i>						
<i>Permanent Debt—concl.</i>						
Bengal and North Western Railway Company Debenture Stock.	5	..	—	80,000	13,455	12,855
South Indian Railway Debenture Stock (1945 or after).	4	..	—	—	39,929	33,753
<b>Railway Annuities.</b>						
East Indian Railway Annuity terminating in 1953.	..	..	10,219,375	9,505,877	8,761,372	7,984,513
Eastern Bengal Railway Annuity terminating in 1957.	..	..	1,375,756	1,311,257	1,244,251	1,174,641
Scinde, Punjab and Delhi Railway Annuity terminating in 1959.	..	.. ..	4,610,416	4,413,538	4,209,059	3,996,683
Great Indian Peninsula Railway Annuity terminating in 1948.	..	.. ..	7,616,192	6,557,248	5,467,904	4,347,296
Madras Railway Annuity terminating in 1956.	..	..	5,511,988	5,214,627	4,906,729	4,587,921
		<b>Total Debt in England bearing interest.</b>	155,197,685	64,921,702	50,617,846	47,736,428



OF INDIA

at the Close of the Year—*contd.*

Central Government—*contd.*

Amount at end of 1945-46.	Amount at end of 1946-47.	Amount at end of 1947-48.	Date of Termination of Loan.	Rate of Interest.	Description of Loan.
£	£	£		Per cent.	
					IN ENGLAND— <i>contd.</i>
					LOANS BEARING INTEREST
					— <i>concl.</i>
					<i>Permanent Debt—concl.</i>
			..	5	Bengal and North Western Railway Company Debenture Stock.
108	(a)	(a)	..	4	South Indian Railway Debenture Stock (1945 or after).
					Railway Annuities.
7,173,895	6,328,049	6,328,049	..	..	East Indian Railway Annuity terminating in 1953.
1,102,325	1,027,199	1,027,199	..	..	Eastern Bengal Railway Annuity terminating in 1957.
3,776,105	3,547,010	3,547,010	..	..	Scinde, Punjab and Delhi Railway Annuity terminating in 1959.
3,194,522	2,008,661	2,008,661	..	..	Great Indian Peninsula Railway Annuity terminating in 1948.
4,257,817	3,916,015	3,916,015	..	..	Madras Railway Annuity terminating in 1956.
44,889,206	41,518,721	..			Total Debt in England bearing interest.

(a) *Vide* under loans not bearing interest.

## DEBT

## No. 121.—Details of Public Debt

## A.—Details of Public Debt of the

Description of Loan.	Rate of Interest.	Date of Termination of Loan.	Amount at end of 1941-42.	Amount at end of 1942-43.	Amount at end of 1943-44.	Amount at end of 1944-45.
	Per cent.		£	£	£	£
<b>IN ENGLAND—concl'd.</b>						
<b>LOANS NOT BEARING INTEREST.</b>						
India 6 per cent. Bonds, 1932.	..	..	450	450	450	450
India 6 per cent. Bonds, 1933.	..	..	100	100	100	..
India 5½ per cent. Stock, 1932.	..	..	1,800	1,800	1,800	1,800
India 5 per cent. stock 1942-47.	..	..	(a)	14,225	5,351	2,734
India 3½ per cent. Stock	..	..	(a)	973,820	249,079	219,116
Bombay, Baroda and Central India Railway 3½ per cent. Debenture Stock (1944 and after).	..	..	(a)	(a)	16,333	1,147
East Indian Railway 3½ per cent. Debenture Stock (1937 or after).	....	..	(a)	(a)	275,930	17,550
Great Indian Peninsula Railway 3½ per cent. Debenture Stock (1938).	...	..	(a)	(a)	43,306	4,777
South Indian Railway 4 per cent. Debenture Stock (1937 or after).	..	..	(a)	(a)	(a)	(a)
<b>Total Debt in England not bearing interest.</b>			<b>2,350</b>	<b>990,395</b>	<b>592,349</b>	<b>247,574</b>
<b>Total Debt in England</b>			<b>155,200,035</b>	<b>65,912,097</b>	<b>51,210,195</b>	<b>47,984,002</b>
<b>Total Debt in England converted into Rs. at £1-Rs. 13½.</b>			<b>Rs. 206,93,33,794</b>	<b>Rs. 87,88,27,958</b>	<b>Rs. 68,28,02,600</b>	<b>Rs. 63,97,86,693</b>
<b>Total Debt of the Central Government.</b>			<b>Rs. 958,78,86,297</b>	<b>Rs. 1,104,58,49,753</b>	<b>Rs. 1,190,56,79,037</b>	<b>Rs. 13,69,77,34,249</b>

(a) Vide under Loans

OF INDIA.

at the Close of the Year—contd.

Central Government—concl.

Amount at end of 1945-46.	Amount at end of 1946-47.	Amount at end of 1947-48.	Date of Termination of Loan.	Rate of Interest.	Description of Loan.
£	£	£		Per cent.	
					IN ENGLAND—concl.
					LOANS NOT BEARING INTEREST.
450	450	450	..	..	India 6 per cent. Bonds, 1932.
..	..	..	..	..	India 6 per cent. Bonds, 1933.
1,800	1,800	1,800	..	..	India 5½ per cent. Stock, 1932.
2,684	..	..	..	..	India 5 per cent. Stock, 1942-47.
157,687	91,279	91,279	..	..	India 3½ per cent. Stock.
200	..	..	..	..	Bombay, Baroda and Central India Railway 3½ per cent. Debenture Stock (1944 and after).
5,610	2,040	2,040	..	..	East Indian Railway 3½ per cent. Debenture Stock (1937 or after).
1,067	..	..	..	..	Great Indian Peninsula Railway 3½ per cent. Debenture Stock (1938).
(a)	106	106	..	..	South Indian Railway 4 per cent. Debenture Stock (1937 or after).
169,498	95,675	95,675			Total Debt in England not bearing interest.
45,058,704	41,614,396	..			Total Debt in England.
Rs. 60,07,82,716	Rs. 55,48,58,613	..			Total Debt in England converted into Rs. at £1=Rs. 13½.
Rs. 16,42,33,88,252	Rs. 18,01,62,71,229	..			Total Debt of the Central Government.

bearing interest.

## DEBT

## No. 121.—Details of Public Debt

## B.—Details of Public Debt of the

Description of Loan.	Rate of interest.	Date of termination of Loan.	Amount at end of 1941-42.	Amount at end of 1942-43.	Amount at end of 1943-44.	Amount at end of 1944-45.
	per cent.		Rs.	Rs.	Rs.	Rs.
<b>Government of Madras.</b>						
<b>Permanent Debt—</b>						
<b>Loans bearing interest—</b>						
Loan, 1952 . . . . .	3	Redeemable at par on 1st September, 1952.	2,22,46,000	2,18,95,000	2,18,95,000	2,18,95,000
Loan, 1953 . . . . .	3	Redeemable at par on 15th September, 1953.	1,44,35,000	1,42,08,300	1,42,08,300	1,42,08,300
Loan, 1959 . . . . .	3	Redeemable at par on 21st June, 1959.	1,45,37,000	1,44,09,000	1,43,09,000	1,38,54,000
Loan, 1955 . . . . .	3	..	—	1,25,00,000	1,24,50,000	1,23,25,000
Loan, 1961 . . . . .	2½	..	—	—	—	—
Loan, 1956 . . . . .	3	..	—	—	1,25,10,000	1,25,10,000
Loan, 1953 . . . . .	3	..	—	—	—	1,10,00,000
Loan, 1960 . . . . .	3	..	—	—	—	—
Loans from the Central Government.	..	..	7,25,92,555	5,94,81,109	5,09,53,655	4,11,58,428
Total . . . . .	..	..	12,38,10,555	12,24,93,409	12,63,25,955	12,69,50,728
<b>Government of Bombay.</b>						
<b>Permanent Debt—</b>						
<b>Loans bearing interest—</b>						
Loan, 1955 . . . . .	3	..	—	3,54,23,300	3,54,23,300	3,54,23,300
Loan, 1956 . . . . .	3	..	—	—	3,50,00,000	3,50,00,000
Loan, 1958 . . . . .	3	..	—	—	—	3,44,00,000
<b>Loans not bearing interest—</b>						
6½ per cent Bombay Development Loan, 1920.	..	..	1,13,000	1,10,800	1,10,300	1,00,300
<b>Floating Debt—</b>						
Treasury Bills . . . . .	..	..	—	—	50,00,000	—
Loans from the Central Government.	..	..	29,83,77,646	25,64,87,187	21,48,80,654	17,36,76,984
Total . . . . .	..	..	29,84,90,646	29,20,21,287	29,04,14,254	27,86,00,584
<b>Government of Bengal.</b>						
<b>Floating Debt—</b>						
Treasury Bills . . . . .	..	..	1,00,00,000	—	12,50,00,000	5,00,00,000
Temporary Loans from the Reserve Bank of India.	..	..	—	—	11,24,90,222	11,24,90,222
Loans from the Imperial Bank of India.	..	..	—	—	—	7,63,28,841
Loans from the Central Government.	..	..	44,06,000	3,99,84,800	10,38,09,600	9,79,51,200
Total . . . . .	..	..	1,44,06,000	3,99,84,800	34,12,99,822	33,67,70,263

OF INDIA.

at the Close of the Year—*contd.*

*Provincial Governments.*

Amount at end of 1945-46.	Amount at end of 1946-47.	Amount at end of 1947-48.	Date of termination of Loan.	Rate of interest.	Description of Loan.
Rs.	Rs.	Rs.		per cent.	
2,18,95,000	2,18,95,000	2,18,95,000	Redeemable at par on 1st September, 1952.	3	Government of Madras. Permanent Debt— Loans bearing interest— Loan, 1952.
1,42,08,300	1,42,08,300	1,42,08,300	Redeemable at par on 15th September, 1953.	3	Loan, 1953.
1,36,29,000	1,36,29,000	1,36,29,000	Redeemable at par on 21st June, 1959.	3	Loan, 1959.
1,23,25,000	1,23,25,000	1,23,25,000	..	3	Loan, 1955.
—	4,09,30,200	4,03,18,700	..	2½	Loan, 1961.
1,25,10,000	1,25,10,000	1,25,10,000	..	3	Loan, 1956.
1,10,00,000	1,10,00,000	1,10,00,000	..	3	Loan, 1958.
3,00,00,000	3,00,00,000	3,00,00,000	..	3	Loan, 1960.
4,48,22,907	4,27,58,256	4,03,18,700	..	..	Loans from the Central Government.
16,03,90,207	19,92,55,756	15,60,11,000	..	..	Total.
3,54,23,300	3,54,23,300	3,54,23,300	..	3	Government of Bombay. Permanent Debt— Loans bearing interest— Loan, 1955.
3,50,00,000	3,50,00,000	3,50,00,000	..	3	Loan, 1956.
3,44,00,000	3,44,00,000	3,44,00,000	..	3	Loan, 1958.
1,00,300	97,800	—	..	..	Loans not bearing interest— 6½ per cent Bombay Development Loan, 1920.
—	—	—	..	..	Floating Debt— Treasury Bills.
16,67,57,001	15,91,33,017	—	..	..	Loans from the Central Government.
27,16,80,601	26,40,54,117	10,48,23,300	..	..	Total.
7,50,00,000	8,00,00,000	8,00,00,000	..	..	Government of Bengal. Floating Debt— Treasury Bills.
9,50,59,223	50,73,960	50,73,960	..	..	Temporary Loans from the Reserve Bank of India.
3,84,14,400	4,07,21,300	4,07,21,300	..	..	Loans from the Imperial Bank of India.
			..	..	Loans from the Central Government.
20,84,73,623	12,57,95,260	12,57,95,260	..	..	Total.

## DEBT

## No. 121.—Details of Public Debt

## B.—Details of Public Debt of the

Description of Loan.	Rate of interest.	Date of termination of Loan.	Amount at end of 1941-42.	Amount at end of 1942-43.	Amount at end of 1943-44.	Amount at end of 1944-45.
	per cent.		Rs.	Rs.	Rs.	Rs.
<b>Government of United Provinces—</b>						
<b>Permanent Debt—</b>						
<b>Loans bearing interest—</b>						
Loan, 1944	5	Will be repaid in full at par on 1st October 1944.	2,57,89,100	2,57,89,100	2,57,89,100	8,48,700
Loan, 1952	3	Redeemable at par on 1st September, 1952.	1,96,30,300	1,95,22,400	1,95,22,400	1,95,22,400
Loan, 1961-66	3	Redeemable at par on 15th September, 1966, or optionally in whole or part on or after 15th September, 1961, at par on 3 months' notice.	1,90,59,700	1,87,72,000	1,85,22,400	1,82,67,400
Loan, 1958	3	..	—	—	—	3,50,00,000
Loan, 1960	3	..	—	—	—	—
Loan, 1961	2½	..	—	—	—	—
United Provinces Encumbered Estates Act Bonds.	..	..	1,90,700	48,24,300	1,34,38,500	2,08,21,472
<b>Loans not bearing interest—</b>						
6 per cent. United Provinces Development Loan.	..	..	54,300	52,300	48,200	48,200
Floating Debt—	..	..	—	—	1,00,00,000	—
Treasury Bills	..	..	—	—	—	—
Loans from the Imperial Bank of India.	..	..	—	16,94,831	60,35,223	—
Loans from the Central Government.	..	..	24,87,93,658	24,22,93,781	23,96,38,230	20,20,80,325
<b>Total</b>	..	..	<b>31,35,17,758</b>	<b>31,29,58,712</b>	<b>33,29,94,063</b>	<b>29,65,88,497</b>
<b>Government of Punjab—</b>						
<b>Permanent Debt—</b>						
<b>Loans bearing interest—</b>						
Bonds, 1948	4	Redeemable at par on 1st September, 1948.	3,04,09,900	3,02,54,600	2,98,25,600	2,94,92,700
Bonds, 1949	3	Redeemable at par on 15th August, 1949.	2,43,23,900	2,39,48,700	2,39,48,700	2,32,62,400
Bonds, 1952	3	Redeemable at par on 1st September, 1952.	2,72,48,500	2,68,52,100	2,68,52,100	2,68,52,100
Bonds, 1958	3	Redeemable at par on 15th August, 1958.	95,13,200	94,89,500	92,12,200	3,60,62,200
Bonds, 1955	3	..	—	2,50,00,000	2,46,50,000	2,42,50,000
Bonds, 1956	3	..	—	—	—	—
Bonds, 1960	3	..	—	—	2,58,24,800	2,54,38,300

OF INDIA.

at the Close of the Year—contd.

Provincial Governments—contd.

Amount at end of 1945-46.	Amount at end of 1946-47.	Amount at end of 1947-48.	Date of termination of Loan.	Rate of interest.	Description of Loan.
Rs.	Rs.	Rs.		per cent.	
4,69,100	3,94,000	3,51,600	Will be repaid in full at par on 1st October 1944.	5	Government of United Provinces. Permanent Debt—Loans bearing interest— Loan, 1944.
1,95,22,400	1,95,22,400	1,95,22,400	Redeemable at par on 1st September, 1952.	3	Loan, 1952.
1,80,08,400	1,80,08,400	1,80,08,400	Redeemable at par on 15th September, 1966, or optionally in whole or part on or after 15th September, 1961, at par on 3 months' notice.	3	Loan, 1961-66.
3,44,72,500	3,44,72,500	3,34,39,200	..	3	Loan, 1958.
2,51,24,800	2,51,24,800	2,43,86,100	..	3	Loan, 1960.
—	2,52,57,200	2,43,78,300	..	3½	Loan, 1961.
2,55,29,081	2,82,57,568	3,14,94,000	..	..	United Provinces Encumbered Estates Act Bonds. Loans not bearing interest—
47,700	44,500	—	..	..	6 per cent. United Provinces Development Loan. Floating Debt— Treasury Bills.
—	—	—	..	..	Loans from the Imperial Bank of India.
14,99,61,562	14,78,26,389	—	..	..	Loans from the Central Government.
27,31,35,543	29,89,07,757	15,20,80,000	..	..	Total.
2,91,57,700	2,88,07,700	2,88,07,700	Redeemable at par on 1st September, 1948.	4	Government of Punjab. Permanent Debt—Loans bearing interest— Bonds, 1948.
2,28,29,900	2,24,79,900	2,24,79,900	Redeemable at par on 15th August, 1949.	3	Bonds, 1949.
2,68,52,100	2,68,52,100	2,68,52,100	Redeemable at par on 1st September, 1952.	3	Bonds, 1952.
3,55,12,200	3,49,87,200	3,49,87,200	Redeemable at par on 15th August, 1958.	3	Bonds, 1958.
2,38,95,000	2,35,20,000	2,35,20,000	..	3	Bonds, 1955.
2,50,63,300	2,46,78,300	2,46,78,300	..	3	Bonds, 1956.
3,00,15,000	2,95,81,600	2,95,81,600	..	3	Bonds, 1960.

## DEBT

## No. 121.—Details of Public Debt

## B.—Details of Public Debt of the

Description of Loan.	Rate of interest.	Date of termination of Loan.	Amount at end of 1941-42.	Amount at end of 1942-43.	Amount at end of 1943-44.	Amount at end of 1944-45.
	per cent.		Rs.	Rs.	Rs.	Rs.
Government of Punjab— <i>contd.</i> Permanent Debt— <i>contd.</i>						
Loans not bearing interest—						
6½ per cent Bonds, 1933.	..	..	850	850	850	850
5½ per cent Bonds, 1937.	..	..	1,00,500	500	500	500
Floating Debt—						
Loans from the Central Government.	..	..	26,13,00,272	23,47,51,056	10,75,93,080	7,95,10,707
Total .	..	..	35,28,97,122	35,02,97,306	24,79,07,830	24,48,69,757
Government of Bihar.						
Loans from the Central Government.	..	..	29,01,713	—	—	9,64,000
Government of Central Provinces and Berar. Permanent Debt— Loans bearing interest—						
Loans, 1949 . . .	3	Redeemable at par on 21st June, 1949.	73,01,600	73,01,600	72,92,000	72,92,000
Loan, 1952 . . .	3	Redeemable at par on 1st September, 1952.	47,16,300	47,16,300	47,16,300	47,16,300
Loan, 1955 . . .	3	..	—	50,00,000	50,00,000	50,00,000
Loan, 1956 . . .	3	..	—	—	50,54,200	50,54,200
Loan, 1958 . . .	3	..	—	—	—	53,50,000
Floating Debt—						
Treasury Bills . . .	..	..	—	—	80,00,000	—
Loans from the Central Government.	..	..	3,17,39,146	2,64,69,628	2,43,05,557	1,97,55,442
Total	..	..	4,37,57,046	4,34,87,528	5,43,68,057	4,71,67,942



OF INDIA.

at the Close of the Year—*contd.*

Provincial Governments—*contd.*

Amount at end of 1945-46.	Amount at end of 1946-47.	Amount at end of 1947-48.	Date of termination of Loan.	Rate of interest.	Description of Loan.
Rs.	Rs.	Rs.		per cent.	
850	850	850	..	..	Government of Punjab— <i>contd.</i> Permanent Debt— <i>contd.</i> Loans not bearing interest— 6½ per cent Bonds, 1933.
500	500	500	..	..	5½ per cent Bonds, 1937.
7,85,45,857	12,44,42,026	12,44,42,026	..	..	Floating Debt— Loans from the Central Government.
27,18,72,407	31,53,50,176	31,53,50,176	..	..	Total.
—	—	—	..	..	Government of Bihar. Loans from the Central Government.
72,92,000	72,92,000	72,92,000	Redeemable at par on 21st June, 1949.	3	Government of Central Provinces and Berar. Permanent Debt— Loans bearing interest— Loan, 1949.
47,16,300	47,16,300	47,16,300	Redeemable at par on 1st September, 1952.	3	Loan, 1952.
50,00,000	50,00,000	50,00,000	..	3	Loan, 1955.
50,54,200	50,54,200	50,54,200	..	3	Loan, 1956.
52,69,800	52,69,800	52,69,800	..	3	Loan, 1958.
..	—	—	..	..	Floating Debt— Treasury Bills.
2,11,38,200	2,15,87,312	—	..	..	Loans from the Central Government.
4,84,70,500	4,89,19,612	2,73,22,300	..	..	Total.

## DEBT

## No. 121.—Details of Public Debt

## B.—Details of Public Debt of the

Description of Loan.	Rate of interest.	Date of termination of Loan.	Amount at end of 1941-42.	Amount at end of 1942-43.	Amount at end of 1943-44.	Amount at end of 1944-45.
	per cent.		Rs.	Rs.	Rs.	Rs.
Government of Assam. Permanent Debt— Loans bearing interest— Loan, 1952.	3	Redeemable at par on 1st September, 1952.	50,00,000	50,00,000	50,00,000	50,00,000
Floating Debt—						
.. Treasury Bills . . .	..	..	—	80,00,000	2,50,00,000	4,50,00,000
Temporary Loans from the Reserve Bank of India.	..	..	—	2,00,000	25,00,000	1,15,00,000
Loans from the Central Government.	..	..	—	—	9,01,900	—
.. Total ..	..	..	50,00,000	1,32,00,000	3,34,01,900	6,15,00,000
Government of North- West Frontier Province. Permanent Debt— Loans bearing interest—						
Loan, 1952 . . .	3	Redeemable at par on 1st September, 1952.	57,24,900	57,24,900	57,24,900	57,24,900
Loans from the Central Government.	..	..	—	2,00,000	—	7,40,262
.. Total ..	..	..	57,24,900	59,24,900	57,24,900	64,65,162
Government of Sind.						
Loans from the Central Government.	..	..	26,47,81,765	25,13,61,842	9,62,97,625	1,90,87,519
Permanent Debt— Loans bearing interest—						
Loan, 1958 . . .	3	..	—	—	—	2,00,00,000
.. Total ..	..	..	26,47,81,765	25,13,61,842	9,62,97,625	1,90,87,519
Government of Coorg.						
Loans from the Central Government.	..	..	1,81,292	1,20,862	—	—
Government of Orissa.						
Floating Debt—						
.. Treasury Bills . . .	..	..	—	—	—	50,00,000
Loans from the Central Government.	..	..	—	—	14,82,300	16,39,800
.. Total ..	..	..	—	—	14,82,300	66,39,800

OF INDIA.

at the Close of the Year—concl'd.

Provincial Governments—concl'd.

Amount at end of 1945-46.	Amount at end of 1946-47.	Amount at end of 1947-48.	Date of termination of Loan.	Rate of interest.	Description of Loan.
Rs.	Rs.	Rs.		per cent.	
50,00,000	50,00,000	45,55,000	Redeemable at per on 1st September, 1952.	3	Government of Assam. Permanent Debt— Loans bearing interest— Loan, 1952.
3,50,00,000	1,00,00,000	—	..	..	Floating Debt— Treasury Bills.
—	—	—	..	..	Temporary Loans from the Reserve Bank of India.
—	—	—	..	..	Loans from the Central Government.
4,00,00,000	1,50,00,000	45,55,000	..	..	Total.
57,24,900	57,24,900	—	Redeemable at per on 1st September, 1952.	3	Government of North-West Frontier Province. Permanent Debt— Loans bearing interest— Loan, 1952.
—	—	—	..	..	Loans from the Central Government.
57,24,900	57,24,900	—	..	..	Total.
1,88,55,895	1,86,14,913	—	..	..	Government of Sind. Loans from the Central Government.
1,77,31,700	1,66,04,000	—	..	3	Permanent Debt— Loans bearing interest— Loan, 1958.
3,65,87,595	352,18,913	—	..	..	Total.
—	—	—	..	..	Government of Coorg. Loans from the Central Government.
—	—	—	..	..	Government of Orissa. Floating Debt— Treasury Bills.
28,24,447	23,95,164	—	..	..	Loans from the Central Government.
28,24,447	23,95,164	—	..	..	Total.

## DEBT OF

No. 122.—Statement showing the Capital and other Expenditure (outside the Revenue provided for

	1941					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>CAPITAL AND OTHER EXPENDITURE.</b>						
<b>1. Capital expenditure to end of the year—</b>						
<b>Commercial Departments—</b>						
Railways . . . . .	754,72,60,045	—	—	—	—	—
Posts and Telegraphs . . . . .	24,65,49,218	—	—	—	—	—
Irrigation . . . . .	1,72,84,712	—	20,07,46,145	10,39,98,966	5,16,57,929	29,32,68,115
Electricity Schemes . . . . .	—	—	6,83,48,071	—	—	—
Other Commercial Departments and undertakings.	6,27,83,584	—	16,82,117	—	—	—
<b>TOTAL COMMERCIAL DEPARTMENTS</b>	<b>787,38,77,559</b>	<b>—</b>	<b>27,07,76,333</b>	<b>10,39,98,966</b>	<b>5,16,57,929</b>	<b>29,32,68,115</b>
<b>Other Departments—</b>						
New Capital at Delhi . . . . .	16,32,90,313	—	—	—	—	—
Bombay Development Scheme	—	—	—	9,30,74,766	—	—
Other Accounts . . . . .	14,48,61,889	—	1,35,95,791	6,17,75,021	1,26,06,116	5,20,89,984
<b>TOTAL OTHER DEPARTMENTS</b>	<b>30,81,52,202</b>	<b>—</b>	<b>1,35,95,791</b>	<b>15,48,49,787</b>	<b>1,26,06,116</b>	<b>5,20,89,984</b>
<b>TOTAL CAPITAL EXPENDITURE TO END OF THE YEAR.</b>	<b>818,20,29,761</b>	<b>—</b>	<b>28,43,72,124</b>	<b>25,88,48,753</b>	<b>6,42,64,045</b>	<b>34,53,58,099</b>
<b>2. India's Financial Contribution to the War.</b>	<b>150,00,00,000</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>

Source : Combined Finance and Revenue Accounts of the

INDIA.

Account) in India and in England, and the Principal Sources from which Funds were that expenditure.

-42.

Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
							<b>CAPITAL AND OTHER EXPENDITURE.</b>
							<b>1. Capital expenditure to end of the year—</b>
							<b>Commercial Departments—</b>
							Railways.
							Posts and Telegraphs.
40,66,51,351	3,44,45,404	—	—	3,08,41,088	3,17,87,123	28,01,99,549	Irrigation.
7,10,00,244	3,95,732	—	—	79,24,083	—	—	Electricity Schemes.
8,42,065	—	—	—	—	—	—	Other Commercial Departments and undertakings.
47,84,93,660	3,48,41,136	—	—	3,87,65,171	3,17,87,123	28,01,99,549	<b>TOTAL COMMERCIAL DEPARTMENTS.</b>
							<b>Other Departments—</b>
							New Capital at Delhi.
							Bombay Development Scheme.
3,70,31,813	67,09,931	1,75,56,895	91,89,490	7,06,791	5,063	96,65,686	Other Accounts.
3,70,31,813	67,09,931	1,75,56,895	91,89,490	7,06,791	5,063	96,65,686	<b>TOTAL OTHER DEPARTMENTS.</b>
51,55,25,473	4,15,51,067	1,75,56,895	91,89,490	3,94,71,962	3,17,92,186	28,98,65,235	<b>TOTAL CAPITAL EXPENDITURE TO END OF THE YEAR.</b>
							<b>2. India's Financial Contribution to the War.</b>

## DEBT OF

No. 122.—Statement showing the Capital and other Expenditure (outside the Revenue Account) provided for

	1941					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.
<b>CAPITAL AND OTHER EXPENDITURE</b> <i>—cont'd.</i>						
<b>3. Loans and Advances—</b>						
Advances to the Provincial Governments and Coorg.	1,18,50,74,046	—	—	—	—	—
Loans to Indian States* . . .	9,47,74,493	—	—	—	—	—
Other Loans and Advances† . . .	8,93,83,012	(a)1,89,550	5,23,97,650	13,37,54,638	2,47,58,286	2,17,75,100
<b>TOTAL LOANS AND ADVANCES . . .</b>	<b>1,36,92,31,551</b>	<b>1,89,550</b>	<b>5,23,97,650</b>	<b>13,37,54,638</b>	<b>2,47,58,286</b>	<b>2,17,75,100</b>
<b>TOTAL CAPITAL AND OTHER EXPENDITURE TO END OF THE YEAR.</b>	<b>11,05,12,61,312</b>	<b>1,89,550</b>	<b>33,67,69,774</b>	<b>39,26,03,391</b>	<b>8,90,22,331</b>	<b>36,71,33,199</b>
<b>4. Deduct—</b>						
Contribution from Revenue for Capital Expenditure to end of the year.	19,55,20,561	—	3,69,16,160	1,53,21,053	1,97,58,189	93,31,440
<b>Net Capital and other Expenditure outside the Revenue Account to end of the year.</b>	<b>10,85,57,40,751</b>	<b>1,89,550</b>	<b>29,98,53,614</b>	<b>37,72,82,338</b>	<b>6,92,64,142</b>	<b>35,78,01,759</b>

\* Includes Rs. 23,92,880 being the amount  
 † Relates to Loans to Local Funds,  
 (a) Loans to Local

INDIA.

Account) in India and in England, and the Principal Sources from which Funds were that expenditure—*contd.*

Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
—	—	—	—	—	—	—	CAPITAL AND OTHER EXPENDITURE— <i>contd.</i>
—	—	—	—	—	—	—	3. Loans and Advances—
—	—	—	—	—	—	—	Advances to the Provincial Governments and Coorg.
—	—	—	—	—	—	—	Loans to Indian States. *
1,45,58,922	1,51,92,803	99,30,993	20,09,247	25,00,891	7,99,917	39,22,469	Other Loans and Advances. †
1,45,58,922	1,51,92,803	99,30,993	20,09,247	25,00,891	7,99,917	39,22,469	TOTAL LOANS AND ADVANCES.
53,00,84,395	5,67,43,870	2,74,87,888	1,11,98,737	4,19,72,853	3,25,92,103	29,37,87,704	TOTAL CAPITAL AND OTHER EXPENDITURE TO END OF THE YEAR.
5,68,78,849	6,35,995	—	4,51,510	8,95,653	13,94,979	1,74,33,332	4. Deduct—
							Contribution from Revenue for Capital Expenditure to end of the year.
47,32,05,546	5,61,07,875	2,74,87,888	1,07,47,227	4,10,77,200	3,11,97,124	27,63,54,372	Net Capital and other Expenditure outside the Revenue Account to end of the year.

of advances to Crown Representative, etc., and to Government Servants, funds only.

## DEBT OF

No. 122.—Statement showing the Capital and other Expenditure (outside the Revenue provided for

	1941					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>PRINCIPAL SOURCES OF FUNDS.</b>						
(Balances to end of the year.)						
1. Capital contributed by Railway Companies and Indian States.	22,37,21,763	—	—	—	—	—
2. Debt—						
Permanent Debt—						
In India—Nominal value]	6,14,87,77,503	—	5,12,18,000	1,13,000	—	6,47,24,100
Less—Unredeemed discount	8,05,83,407	—	—	—	—	13,59,273
In England—Nominal value (Sterling converted into Rs. at £1-Rs. 13½).	2,06,93,33,794	—	—	—	—	—
Less—Unredeemed discount	5,36,21,367	—	—	—	—	—
Less difference between 7 per cent. stock exchanged for 3 per cent. in 1921-24 and 3 per cent. stock issued in exchange.	8,36,52,413	—	—	—	—	—
Floating Debt	136,97,75,000	—	—	—	1,00,00,000	—
Loans from the Central Government.	—	1,81,292	7,25,92,555	29,83,77,643	44,06,000	24,87,93,657



INDIA.

Account) in India and England, and the Principal Sources from which Funds were that expenditure—*contd.*

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Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
—	—	—	—	—	—	—	<b>PRINCIPAL SOURCES OF FUNDS.</b>
							(Balances to end of the year.)
							1. Capital contributed by Railway Companies and Indian States.
							2. Debt—
							Permanent Debt—
9,15,96,850	—	1,20,17,900	50,00,000	57,24,900	—	—	In India—Nominal value.
12,16,396	—	1,12,296	—	—	—	—	Less—Unredeemed discount.
—	—	—	—	—	—	—	In England—Nominal value (Sterling converted into Rs. at £1=Rs. 13½).
—	—	—	—	—	—	—	Less—Unredeemed discount.
—	—	—	—	—	—	—	Less difference between 7 per cent. stock exchanged for 3 per cent. in 1921-24 and 3 per cent. stock issued in exchange.
—	—	—	—	—	—	—	Floating Debt.
26,13,00,272	29,01,713	3,17,39,146	—	—	—	26,47,81,765	Loans from the Central Government.

## DEBT OF

No. 122.—Statement showing the Capital and other Expenditure (outside the Revenue provided for

	1941					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
PRINCIPAL SOURCES OF FUNDS. (Balances to end of the year.)	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Unfunded Debt—						
Post Office Savings Bank Deposits.	52,18,37,565	—	—	—	—	—
Post Office Cash Certificates	43,37,03,767	—	—	—	—	—
State Provident Funds, etc.	97,35,71,409	—	4,37,88,296	4,33,49,547	4,75,34,737	3,81,63,510
<b>TOTAL DEBT OUTSTANDING ON THE 31ST MARCH.</b>	<b>11,29,91,41,851</b>	<b>1,81,292</b>	<b>16,75,98,851</b>	<b>34,18,40,193</b>	<b>6,19,40,737</b>	<b>35,03,21,994</b>
3. Sinking Funds and Reserve Funds.	93,96,11,618	—	2,82,05,909	3,35,32,393	21,91,860	4,77,97,370
4. Net balance under Deposits, Advances, etc., other than those shown separately.	—4,12,44,627	78,321	4,46,44,221	3,89,40,182	2,90,11,818	1,48,66,082
5. Remittances	—6,62,30,922	—	8,51,246	11,19,513	11,41,824	16,60,919
<b>TOTAL DEBT AND OTHER OBLIGATIONS ON THE 31ST MARCH.</b>	<b>12,35,49,99,683</b>	<b>2,59,613</b>	<b>24,13,00,227</b>	<b>41,54,32,281</b>	<b>9,42,88,239</b>	<b>41,46,46,365</b>
Deduct—						
Cash Balance on the 31st March	15,94,00,026	5,29,851	1,05,86,865	2,79,58,659	1,32,39,922	1,08,67,818
Investment on the 31st March	37,64,19,814	—	5,22,38,302	7,52,32,340	58,81,924	5,36,78,278
<b>NET PROVISION OF FUNDS</b>	<b>11,81,91,79,834</b>	<b>—2,70,238</b>	<b>17,84,75,060</b>	<b>31,22,41,282</b>	<b>7,51,64,393</b>	<b>35,01,00,269</b>

INDIA.

Account) in India and England, and the Principal Sources from which Funds were that expenditure.—*contd.*

Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
—	—	—	—	—	—	—	PRINCIPAL SOURCES OF FUNDS. (Balances to end of the year.)
—	—	—	—	—	—	—	Unfunded Debt—
—	—	—	—	—	—	—	Post Office Savings Bank Deposits.
—	—	—	—	—	—	—	Post Office Cash Certificates.
3,32,70,854	1,86,89,283	1,77,36,988	1,16,16,088	24,30,092	37,31,104	70,37,505	State Provident Funds, etc.
38,49,51,580	2,15,90,996	6,13,81,738	1,66,16,088	81,54,992	37,31,104	27,18,19,270	TOTAL DEBT OUTSTANDING ON THE 31ST MARCH.
1,34,75,654	49,03,821	71,50,203	6,63,601	7,62,883	11,44,610	13,89,422	3. Sinking Funds and Reserve Funds.
1,96,73,408	1,51,89,215	52,25,298	25,39,502	18,99,999	66,35,941	64,44,614	4. Net balance under Deposits, Advances, etc., other than those shown separately.
33,12,887	2,75,743	—7,36,758	20,66,199	2,58,977	3,02,680	6,59,782	5. Remittances.
42,14,13,529	4,19,59,775	7,30,20,481	2,18,85,390	1,10,76,851	1,18,14,335	28,03,13,088	TOTAL DEBT AND OTHER OBLIGATIONS ON THE 31ST MARCH.
—	—	—	—	—	—	—	Deduct—
1,46,77,056	89,95,389	64,90,050	79,76,546	55,98,951	39,01,427	47,22,323	Cash Balance on the 31st March.
4,70,00,000	2,90,51,882	1,05,76,909	6,24,509	2,00,756	92,30,961	2,22,91,321	Investment on the 31st March.
35,97,36,473	39,12,504	5,59,52,522	1,32,84,336	52,77,144	—13,18,053	25,32,99,444	NET PROVISION OF FUNDS.

## DEBT OF

No. 122.—Statement showing the Capital and other Expenditure (outside the Revenue provided for

1942-43.

	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>CAPITAL AND OTHER EXPENDITURE.</b>						
<b>1. Capital expenditure to end of the year—</b>						
<b>Commercial Departments—</b>						
Railways . . . . .	772,51,95,704	—	—	—	—	—
Posts and Telegraphs . . . . .	25,05,95,201	—	—	—	—	—
Irrigation . . . . .	1,73,01,699	—	20,11,13,376	10,38,62,450	5,18,85,691	29,46,11,187
Electricity Schemes . . . . .	—	—	7,20,10,481	—	—	—
Other Commercial Departments and undertakings.	6,39,96,638	—	19,98,630	—	—	—
<b>TOTAL COMMERCIAL DEPARTMENTS</b>	<b>805,70,89,242</b>	<b>—</b>	<b>27,51,22,487</b>	<b>10,38,62,450</b>	<b>5,18,85,691</b>	<b>29,46,11,187</b>
<b>Other Departments—</b>						
New Capital at Delhi . . . . .	16,63,86,606	—	—	—	—	—
Bombay Development Scheme	—	—	—	9,28,15,355	—	—
Other Accounts . . . . .	68,45,54,996	—	1,41,90,250	6,25,02,616	1,23,22,180	5,88,16,016
<b>TOTAL OTHER DEPARTMENTS</b>	<b>85,09,41,602</b>	<b>—</b>	<b>1,41,90,250</b>	<b>15,53,17,971</b>	<b>1,23,22,180</b>	<b>5,88,16,016</b>
<b>TOTAL CAPITAL EXPENDITURE TO END OF THE YEAR.</b>	<b>890,80,30,844</b>	<b>—</b>	<b>28,93,12,737</b>	<b>25,91,80,421</b>	<b>6,42,07,871</b>	<b>35,34,27,203</b>
<b>2. India's Financial Contribution to the War.</b>	<b>150,00,00,000</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>

INDIA.

Account) in India and in England, and the Principal Sources from which Funds were that expenditure.—*contd.*

Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
—	—	—	—	—	—	—	<b>CAPITAL AND OTHER EXPENDITURE.</b>
—	—	—	—	—	—	—	<b>1. Capital expenditure to end of the year—</b>
							<b>Commercial Departments—</b>
							<b>Railways.</b>
							<b>Posts and Telegraphs.</b>
41,23,15,855	3,44,45,404	—	—	3,08,73,557	3,18,04,862	26,77,89,114	<b>Irrigation.</b>
7,18,41,931	5,05,944	—	—	83,77,388	—	—	<b>Electricity Schemes.</b>
8,42,065	—	—	—	—	—	—	<b>Other Commercial Departments and undertakings.</b>
48,49,99,851	3,49,51,348	—	—	3,92,50,945	3,18,04,862	26,77,89,114	<b>TOTAL COMMERCIAL DEPARTMENTS.</b>
							<b>Other Departments—</b>
							<b>New Capital at Delhi.</b>
							<b>Bombay Development Schemes.</b>
3,70,55,555	66,16,506	1,68,54,824	1,66,07,151	7,06,791	5,063	74,64,709	<b>Other Accounts.</b>
3,70,55,555	66,16,506	1,68,54,824	1,66,07,151	7,06,791	5,063	74,64,709	<b>TOTAL OTHER DEPARTMENTS.</b>
52,20,55,406	4,15,67,854	1,68,54,824	1,66,07,151	3,99,57,736	3,18,09,925	27,52,53,823	<b>TOTAL CAPITAL EXPENDITURE TO END OF THE YEAR.</b>
—	—	—	—	—	—	—	<b>2. India's Financial Contribution to the War.</b>

## DEBT OF

No. 122.—Statement showing the Capital and other Expenditure (outside the Revenue provided for

	1942-43.					
	Central Govern- ment.	Govern- ment of Coorg.	Govern- ment of Madras.	Govern- ment of Bombay.	Govern- ment of West Bengal.	Govern- ment of United Provinces.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>CAPITAL AND OTHER EXPENDITURE—contd.</b>						
<b>3. Loans and Advances—</b>						
Advances to the Provincial Governments and Coorg.	111,11,50,265	—	—	—	—	—
Loans to Indian States* .	8,28,39,549	—	—	—	—	—
Other Loans and Advances† .	10,46,89,001	(a) 1,29,969	5,19,81,852	12,80,47,880	3,51,11,745	2,55,12,773
<b>TOTAL LOANS AND ADVANCES .</b>	<b>129,86,78,815</b>	<b>1,29,969</b>	<b>5,19,81,852</b>	<b>12,80,47,880</b>	<b>3,51,11,745</b>	<b>2,55,12,773</b>
<b>TOTAL CAPITAL AND OTHER EXPEN- DITURE TO END OF THE YEAR.</b>	<b>1,170,67,09,659</b>	<b>1,29,969</b>	<b>34,12,94,589</b>	<b>38,72,28,301</b>	<b>9,93,19,616</b>	<b>37,89,39,976</b>
<b>4. Deduct—</b>						
<i>Contribution from Revenue for Capital Expenditure to end of the year.</i>	20,22,28,116	—	3,72,03,752	1,51,63,771	1,97,58,149	93,95,584
<b>Net Capital and other Expendi- ture outside the Revenue Account to end of the year.</b>	<b>1,150,44,81,543</b>	<b>1,29,969</b>	<b>30,40,90,837</b>	<b>37,20,64,530</b>	<b>7,95,61,467</b>	<b>36,95,44,392</b>

\* Includes Rs. 24,19,463 being the amount  
† Relates to Loans to Local Funds, etc.,  
(a) Loans to Local

INDIA.

Account) in India and in England, and the Principal Sources from which Funds were that expenditure—*contd.*

Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
—	—	—	—	—	—	—	CAPITAL AND OTHER EXPENDITURE— <i>contd.</i>
—	—	—	—	—	—	—	3. Loans and Advances—
							Advances to the Provincial Governments and Coorg.
							Loans to Indian States. *
1,50,46,361	1,34,75,525	1,07,79,086	19,29,545	29,53,265	10,23,228	33,27,242	Other Loans and Advances. †
1,50,46,361	1,34,75,525	1,07,79,086	19,29,545	29,53,265	10,23,228	33,27,242	TOTAL LOANS AND ADVANCES.
53,71,01,767	5,50,43,379	2,76,33,910	1,85,36,696	4,29,11,001	3,28,33,153	27,85,81,065	TOTAL CAPITAL AND OTHER EXPENDITURE TO END OF THE YEAR.
5,70,94,027	7,46,267	—	4,51,510	11,77,086	14,12,718	1,81,07,831	4. Deduct—
							Contribution from Revenue for Capital Expenditure to end of the year.
48,00,07,740	5,42,97,172	2,76,33,910	1,80,85,186	4,17,33,915	3,14,20,435	26,04,73,234	Net Capital and other Expenditure outside the Revenue Account to end of the year.

of Advances to Crown Representative, and to Government Servants. Funds only.

## DEBT OF

No. 122.—Statement showing the Capital and other Expenditure (outside the Revenue provided for

	1942-43.					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>PRINCIPAL SOURCES OF FUNDS.</b>						
(Balances to end of the year.)						
1. Capital contributed by Railway Companies and Indian States.	14,28,48,020	—	—	—	—	—
2. Debt—						
Permanent Debt—						
In India—Nominal value .	7,52,00,71,794	—	6,30,12,300	3,55,34,100	—	6,89,70,100
Less—Unredeemed discount .	8,35,91,407	—	—	—	—	13,06,233
In England—Nominal value (Sterling converted into Rs. at £1 = Rs. 13½).	87,88,27,958	—	—	—	—	—
Less—Unredeemed discount .	4,89,33,873	—	—	—	—	—
Floating Debt . . . . .	264,69,50,000	—	—	—	—	16,94,831
Loans from the Central Government.	—	1,20,862	5,94,81,109	26,64,87,187	3,99,84,800	24,22,93,780



INDIA.

Account) in India and England, and the Principal Sources from which Funds were that expenditure—*contd.*

Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
							<b>PRINCIPAL SOURCES OF FUNDS.</b>
							(Balances to end of the year.)
—	—	—	—	—	—	—	1. Capital contributed by Railway Companies and Indian States.
							2. Debt—
							Permanent Debt—
11,55,46,250	—	1,70,17,900	50,00,000	57,24,900	—	—	In India—Nominal value.
12,10,184	—	2,36,077	—	—	—	—	Less— <i>Unredeemed discount.</i>
—	—	—	—	—	—	—	In England—Nominal value (Sterling converted into Rs. at £1 = Rs. 13½).
—	—	—	—	—	—	—	Less— <i>Unredeemed discount.</i>
—	—	—	82,00,000	—	—	—	Floating Debt.
23,47,51,056	—	2,64,69,628	—	2,00,000	—	25,13,61,842	Loans from the Central Government.

## DEBT OF

No. 122.—Statement showing the Capital and other Expenditure (outside the Revenue provided for

1942-43.

	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>PRINCIPAL SOURCES OF FUNDS.</b> — <i>contd.</i> (Balances to end of the year.)						
Unfunded Debt—						
Savings Bank Deposits . . . . .	52,62,40,421	—	—	—	—	—
Post Office Certificates . . . . .	40,14,03,162	—	—	—	—	—
State Provident Funds, etc. . . . .	100,44,47,590	—	4,47,82,867	4,46,79,574	4,75,27,115	3,95,08,312
<b>TOTAL DEBT OUTSTANDING ON THE 31ST MARCH.</b>	<b>1,284,54,15,645</b>	<b>1,20,862</b>	<b>16,72,76,276</b>	<b>33,67,00,861</b>	<b>8,75,11,915</b>	<b>35,11,60,790</b>
3. Sinking Funds and Reserve Funds.	128,33,07,855	—	3,27,28,554	4,62,34,616	22,29,707	6,37,56,601
4. Net balance under Deposits, Advances, etc., other than those shown separately.	66,47,65,073	68,554	7,26,53,064	—89,77,593	3,15,17,636	1,94,03,672
5. Remittances . . . . .	5,56,54,399	—	3,01,722	12,45,637	—5,95,089	11,71,968
<b>TOTAL DEBT AND OTHER OBLIGATIONS ON THE 31ST MARCH.</b>	<b>1,499,19,90,992</b>	<b>1,89,416</b>	<b>27,29,59,616</b>	<b>37,52,03,521</b>	<b>12,06,64,169</b>	<b>43,54,93,031</b>
Deduct—						
Cash Balance on the 31st March	18,23,15,467	8,17,043	3,76,02,174	1,98,11,788	2,60,45,920	1,98,41,509
Investment on the 31st March . . . . .	110,96,38,672	—	6,50,93,204	6,81,35,262	58,81,034	5,60,58,359
<b>NET PROVISION OF FUNDS . . . . .</b>	<b>1,370,00,36,853</b>	<b>—6,27,627</b>	<b>17,02,64,238</b>	<b>28,72,56,471</b>	<b>8,87,37,215</b>	<b>35,95,93,163</b>

INDIA.

Account) in India and England, and the Principal Sources from which Funds were that expenditure—*contd.*

Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
—	—	—	—	—	—	—	PRINCIPAL SOURCES OF FUNDS. — <i>contd.</i> (Balances to end of the year.)
—	—	—	—	—	—	—	Unfunded Debt—
—	—	—	—	—	—	—	Savings Bank Deposits.
—	—	—	—	—	—	—	Post Office Certificates.
3,47,82,497	1,91,14,001	1,83,28,680	1,16,86,196	24,86,188	36,79,650	72,75,943	State Provident Funds, etc.
38,38,69,619	1,91,14,001	6,15,80,131	2,48,86,196	84,11,088	36,79,650	25,86,37,785	TOTAL DEBT OUTSTANDING ON THE 31ST MARCH.
2,16,37,646	50,14,545	1,03,76,828	11,01,473	9,24,954	11,76,021	14,11,631	3. Sinking Funds and Reserve Funds.
2,00,57,876	1,66,51,754	77,70,910	20,33,428	58,56,482	69,35,700	1,30,76,261	4. Net balance under Deposits, Advances, etc., other than those shown separately.
19,16,552	7,18,971	—72,376	34,72,669	17,72,991	3,87,421	15,02,589	5. Remittances.
42,74,81,693	4,14,99,271	7,96,55,493	3,14,93,766	1,69,65,515	1,21,78,792	27,46,28,266	TOTAL DEBT AND OTHER OBLIGATIONS ON THE 31ST MARCH.
3,05,83,401	1,73,95,884	2,12,27,543	1,30,64,674	1,10,57,497	32,54,426	47,99,513	Deduct— Cash Balance on the 31st March.
6,60,00,000	3,37,86,935	71,94,598	10,12,881	3,26,671	1,07,29,730	3,41,72,356	Investment on the 31st March.
33,08,98,292	—96,83,548	5,12,33,352	1,74,16,211	55,81,347	—18,05,364	23,56,56,397	NET PROVISION OF FUNDS.

## DEBT OF

No. 122.—Statement showing the Capital and other Expenditure (outside the Revenue provided for

	1943-44.					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>CAPITAL AND OTHER EXPENDITURE.</b>						
<b>1. Capital expenditure to end of the year—</b>						
<b>Commercial Departments—</b>						
Railways . . . . .	780,73,34,092	—	—	—	—	—
Posts and Telegraphs . . . . .	28,94,41,503	—	—	—	—	—
Irrigation . . . . .	1,73,26,350	—	20,18,32,253	10,38,91,850	5,19,75,851	29,60,18,811
Electricity Schemes . . . . .	—	—	7,45,24,561	—	—	—
Other Commercial Departments and undertakings.	6,51,65,641	—	24,60,635	—	—	—
<b>TOTAL COMMERCIAL DEPARTMENTS</b>	<b>817,92,67,586</b>	<b>—</b>	<b>27,88,17,449</b>	<b>10,38,91,850</b>	<b>5,19,75,851</b>	<b>29,60,18,811</b>
<b>Other Departments—</b>						
New Capital at Delhi . . . . .	16,63,59,344	—	—	—	—	—
Bombay Development Scheme	—	—	—	9,26,02,327	—	—
Other Accounts . . . . .	120,48,04,820	19,575	1,44,54,059	17,23,08,269	29,02,21,990	12,75,61,757
<b>TOTAL OTHER DEPARTMENTS</b>	<b>137,11,64,164</b>	<b>19,575</b>	<b>1,44,54,059</b>	<b>26,49,10,596</b>	<b>29,02,21,990</b>	<b>12,75,61,757</b>
<b>TOTAL CAPITAL EXPENDITURE TO END OF THE YEAR.</b>	<b>955,04,31,750</b>	<b>19,575</b>	<b>29,32,71,508</b>	<b>36,88,02,446</b>	<b>34,21,97,841</b>	<b>42,35,80,568</b>
<b>2. India's Financial Contribution to the Great War, 1914-18.</b>	<b>150,00,00,000</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>

INDIA.

Account) in India and in England, and the Principal Sources from which Funds were that expenditure—*contd.*

Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
—	—	—	—	—	—	—	<b>CAPITAL AND OTHER EXPENDITURE.</b>
—	—	—	—	—	—	—	<b>1. Capital expenditure to end of the year—</b>
41,64,32,159	3,45,82,220	—	—	3,08,55,255	3,18,60,124	26,08,78,388	<b>Commercial Departments—</b>
7,27,64,952	5,91,516	—	—	87,74,920	—	—	Railways.
8,42,065	—	3,21,17,787	—	—	—	—	Posts and Telegraphs.
—	—	—	—	—	—	—	Irrigation.
—	—	—	—	—	—	—	Electricity Schemes.
—	—	—	—	—	—	—	Other Commercial Departments and undertakings.
49,00,39,176	3,51,73,736	3,21,17,787	—	3,96,30,175	3,18,60,124	26,08,78,388	<b>TOTAL COMMERCIAL DEPARTMENTS.</b>
—	—	—	—	—	—	—	<b>Other Departments—</b>
—	—	—	—	—	—	—	New Capital at Delhi.
4,70,73,151	4,91,86,295	2,23,58,940	4,74,48,373	29,39,858	25,83,994	—1,81,11,207	Bombay Developments Scheme.
—	—	—	—	—	—	—	Other Accounts.
4,70,73,151	4,91,86,295	2,23,58,940	4,74,48,373	29,39,858	25,83,994	—1,81,11,207	<b>TOTAL OTHER DEPARTMENTS.</b>
53,71,12,327	8,43,60,031	5,44,76,727	4,74,48,373	4,25,70,033	3,44,44,118	24,27,67,181	<b>TOTAL CAPITAL EXPENDITURE TO END OF THE YEAR.</b>
—	—	—	—	—	—	—	<b>2. India's Financial Contribution to the Great War, 1914-18.</b>

## DEBT OF

No. 122.—Statement showing the Capital and other Expenditure (outside the Revenue provided for

	1943-44.					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>CAPITAL AND OTHER EXPENDITURE—contd.</b>						
<b>3. Loans and Advances—</b>						
Advances to the Provincial Governments and Coorg.	98,70,50,362	—	—	—	—	—
Loans to Indian States*	6,22,48,139	—	—	—	—	—
Other Loans and Advances†	10,01,52,641	(a)58,788	4,97,78,735	12,29,23,293	4,70,52,640	3,63,02,239
<b>TOTAL LOANS AND ADVANCES</b>	<b>114,94,51,142</b>	<b>58,788</b>	<b>4,97,78,735</b>	<b>12,29,23,293</b>	<b>4,70,52,640</b>	<b>3,63,02,239</b>
<b>TOTAL CAPITAL AND OTHER EXPENDITURE TO END OF THE YEAR.</b>	<b>1,219,98,82,892</b>	<b>78,363</b>	<b>34,30,50,243</b>	<b>49,17,25,739</b>	<b>38,92,50,481</b>	<b>45,98,82,807</b>
<b>4. Deduct—</b>						
Contribution from Revenue for Capital Expenditure to end of the year.	20,44,58,861	—	3,74,40,380	1,51,63,805	1,97,58,149	95,08,337
<b>Net Capital and other Expenditure outside the Revenue Account to end of the year.</b>	<b>1,199,54,24,031</b>	<b>78,363</b>	<b>30,56,09,857</b>	<b>47,65,61,934</b>	<b>36,94,92,332</b>	<b>45,03,74,470</b>

\* Includes Rs. 17,01,793 being the amount  
 † Relates to Loans to Local Funds etc.,  
 (a) Loans to Local

INDIA.

Account) in India and in England, and the Principal Sources from which Funds were that expenditure.—*contd.*

Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
—	—	—	—	—	—	—	<b>CAPITAL AND OTHER EXPENDITURE—<i>contd.</i></b>
—	—	—	—	—	—	—	<b>3. Loans and Advances—</b>
—	—	—	—	—	—	—	Advances to the Provincial Governments and Coorg.
—	—	—	—	—	—	—	Loans to Indian States.*
1,27,64,001	1,20,22,404	1,05,29,239	12,55,820	22,57,302	24,47,691	27,25,009	Other Loans and Advances.†
1,27,64,001	1,20,22,404	1,05,29,239	12,55,820	22,57,302	24,47,691	27,25,009	<b>TOTAL LOANS AND ADVANCES.</b>
54,98,76,328	9,63,82,435	6,50,05,966	4,87,04,193	4,48,27,335	3,68,91,809	24,54,92,190	<b>TOTAL CAPITAL AND OTHER EXPENDITURE TO END OF THE YEAR.</b>
5,75,64,014	9,68,595	—	4,51,510	14,47,175	14,67,980	1,86,82,127	<b>4. Deduct—</b>
							<i>Contribution from Revenue for Capital Expenditure to end of the year.</i>
49,23,12,314	9,54,13,840	6,50,05,966	4,82,52,683	4,33,80,160	3,54,23,829	22,68,10,063	<b>Net Capital and other Expenditure outside the Revenue Account to end of the year.</b>

of advances to Crown Representative.  
and to Government Servants.  
Funds only.

## DEBT OF

No. 122.—Statement showing the Capital and other Expenditure (outside the Revenue provided for

	1943-44.					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>PRINCIPAL SOURCES OF FUNDS.</b> (Balances to end of the year.)						
1. Capital contributed by Railway Companies and Indian States.	13,73,89,801	—	—	—	—	—
2 Debt—						
Permanent Debt—						
In India—Nominal value .	1,011,67,51,437	—	7,53,72,300	7,05,33,600	—	7,73,20,600
Less—Unredeemed discount .	9,32,74,898	—	—	—	—	12,53,066
In England—Nominal value (Sterling converted into Rs. at £1=Rs. 13½).	68,28,02,600	—	—	—	—	—
Less—Unredeemed discount .	4,44,54,292	—	—	—	—	—
Floating Debt . . . . .	110,61,25,000	—	—	50,00,000	23,74,90,222	1,60,35,233
Loans from the Central Govern- ment.	—	60,432	5,09,53,655	21,48,80,654	10,38,09,600	23,96,38,230
Unfunded Debt—						
Post Office Savings Bank Deposits	68,20,28,387	—	—	—	—	—
Post Office Cash Certificates .	50,27,58,432	—	—	—	—	—
State Provident Funds, etc. .	105,59,06,912	—	4,66,51,064	4,74,31,628	4,91,95,109	4,19,48,208
<b>TOTAL DEBT OUTSTANDING ON THE 31ST MARCH.</b>	<b>1,400,86,43,578</b>	<b>60,432</b>	<b>17,29,77,019</b>	<b>33,78,45,882</b>	<b>39,04,94,931</b>	<b>37,36,89,205</b>
3. Sinking Funds and Reserve Funds.	156,98,44,560	—	4,49,23,749	7,13,59,519	23,07,640	11,15,38,145
4. Net balance under Deposits, Advances, etc., other than those shown separately.	219,33,13,948	53,439	10,05,30,535	1,26,78,375	4,69,15,737	2,69,03,580
5. Remittances . . . . .	1,23,25,716	—	18,34,867	—17,51,263	28,72,417	19,58,171
<b>TOTAL DEBT AND OTHER OBLI- GATIONS ON THE 31ST MARCH.</b>	<b>1,792,15,17,603</b>	<b>1,13,871</b>	<b>32,02,66,170</b>	<b>42,01,32,513</b>	<b>44,25,90,725</b>	<b>51,40,89,101</b>
Deduct—						
Cash Balance on the 31st March .	83,65,08,811	13,85,654	1,41,27,161	76,16,976	3,06,60,591	3,34,30,819
„ Investment Balance on the 31st March.	101,88,06,285	—	13,35,90,888	5,71,69,594	58,95,171	4,23,79,188
<b>NET PROVISION OF FUNDS . . .</b>	<b>1,606,61,30,507</b>	<b>—12,71,783</b>	<b>17,25,48,121</b>	<b>35,53,45,943</b>	<b>40,60,34,963</b>	<b>43,82,79,094</b>



INDIA.

Account) in India and in England, and the Principal Sources from which Funds were that expenditure—*contd.*

Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
—	—	—	—	—	—	—	PRINCIPAL SOURCES OF FUNDS. (Balances to end of the year.)
14,03,14,750	—	2,20,62,500	50,00,000	57,24,900	—	—	1. Capital contributed by Railway Companies and Indian States.
11,93,024	—	2,56,512	—	—	—	—	2. Debt—
—	—	—	—	—	—	—	Permanent Debt—
—	—	—	—	—	—	—	In India—Nominal value.
—	—	—	—	—	—	—	Less—Unredeemed discount.
—	—	80,00,000	2,75,00,000	—	—	—	In England—Nominal value (Sterling converted into Rs. at £1 = Rs. 13½).
—	—	—	—	—	—	—	Less—Unredeemed discount.
10,75,93,080	—	2,43,05,557	9,01,900	—	14,82,300	24,34,24,955	Floating Debt.
—	—	—	—	—	—	—	Loans from the Central Government.
—	—	—	—	—	—	—	Unfunded Debt—
—	—	—	—	—	—	—	Post Office Savings Bank Deposits.
—	—	—	—	—	—	—	Post Office Cash Certificates.
3,61,81,988	2,00,49,081	1,91,41,140	1,21,94,933	26,77,593	39,36,240	77,91,496	State Provident Funds, etc.
28,28,96,794	2,00,49,081	7,32,52,685	4,55,96,833	84,02,493	54,18,540	25,12,16,451	TOTAL DEBT OUTSTANDING ON THE 31ST MARCH.
3,44,16,295	3,67,75,761	2,85,21,554	15,39,634	13,19,961	11,07,932	14,59,868	3. Sinking Funds and Reserve Funds.
3,08,51,317	2,12,75,356	1,47,77,102	34,46,103	51,41,362	66,01,431	1,55,03,925	4. Net balance under Deposits, Advances, etc., other than those shown separately.
4,95,739	10,14,245	—2,32,755	47,45,655	5,03,171	3,38,370	12,26,142	5. Remittances.
34,86,63,145	7,91,14,443	11,63,18,586	5,53,28,225	1,53,66,987	1,34,66,273	26,94,06,386	TOTAL DEBT AND OTHER OBLIGATIONS ON THE 31ST MARCH.
3,21,15,570	2,12,30,671	1,80,62,198	1,34,80,230	96,43,394	44,20,598	4,14,81,370	Deduct—
7,00,00,000	2,10,35,191	1,28,55,266	14,12,775	5,36,372	70,39,339	6,65,09,224	Cash Balance on the 31st March.
24,65,47,575	3,68,48,581	8,54,01,122	4,04,35,220	5,87,221	20,06,336	16,14,15,792	Investment Balance on the 31st March.
							NET PROVISION OF FUNDS.

## DEBT OF

No. 122.—Statement showing the Capital and other Expenditure (outside the Revenue provided for

	1944-45.					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>CAPITAL AND OTHER EXPENDITURE.</b>						
<b>1. Capital expenditure to end of the year—</b>						
<b>Commercial Departments—</b>						
Railways . . . . .	787,00,11,285	—	—	—	—	—
Posts and Telegraphs . . . . .	32,04,26,183	—	—	—	—	—
Irrigation . . . . .	1,76,38,801	—	20,29,82,307	10,39,06,576	5,12,10,705	30,24,18,135
Electricity Schemes . . . . .	—	—	7,75,12,520	1,10,584	—	—
Other Commercial Departments and undertakings.	6,61,42,789	—	30,76,809	—	—	—
<b>TOTAL COMMERCIAL DEPARTMENTS</b>	<b>827,42,19,058</b>	<b>—</b>	<b>28,35,71,636</b>	<b>10,40,17,160</b>	<b>5,12,10,705</b>	<b>30,24,18,135</b>
<b>Other Departments—</b>						
New Capital at Delhi . . . . .	18,18,87,869	—	—	—	—	—
Bombay Development Scheme	—	—	—	9,18,56,618	—	—
Other Accounts . . . . .	179,49,38,478	53,628	1,46,54,822	20,25,97,757	28,11,32,844	7,82,64,063
<b>TOTAL OTHER DEPARTMENTS</b>	<b>197,68,26,347</b>	<b>53,628</b>	<b>1,46,54,822</b>	<b>29,44,54,375</b>	<b>28,11,32,844</b>	<b>7,82,64,063</b>
<b>TOTAL CAPITAL EXPENDITURE TO END OF THE YEAR.</b>	<b>1,025,10,45,465</b>	<b>53,628</b>	<b>29,82,26,458</b>	<b>39,84,71,535</b>	<b>33,23,43,549</b>	<b>38,06,82,198</b>
<b>2. India's Financial Contribution to the Great War, 1914-18.</b>	<b>150,00,00,000</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>

INDIA.

Account) in India and in England, and the Principal Sources from which Funds were that expenditure—*contd.*

Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
—	—	—	—	—	—	—	<b>CAPITAL AND OTHER EXPENDITURE—</b>
—	—	—	—	—	—	—	<b>1. Capital expenditure to end of the year—</b>
—	—	—	—	—	—	—	<b>Commercial Departments—</b>
—	—	—	—	—	—	—	<b>Railways.</b>
—	—	—	—	—	—	—	<b>Posts and Telegraphs.</b>
42,86,86,434	3,57,51,832	—	—	3,09,00,402	3,18,84,398	25,31,82,698	<b>Irrigation.</b>
7,34,89,340	7,41,146	8,285	—	90,86,789	—	—	<b>Electricity Schemes.</b>
8,35,055	—	—	—	—	—	—	<b>Other Commercial Departments and undertakings.</b>
50,30,10,839	3,64,92,978	8,285	—	3,99,87,191	3,18,84,398	25,31,82,698	<b>TOTAL COMMERCIAL DEPARTMENTS.</b>
—	—	—	—	—	—	—	<b>Other Departments—</b>
—	—	—	—	—	—	—	<b>New Capital at Delhi.</b>
—	—	—	—	—	—	—	<b>Bombay Development Scheme.</b>
4,83,45,868	3,91,57,877	5,03,05,901	6,65,93,035	45,04,495	47,38,995	—2,89,15,393	<b>Other Accounts.</b>
4,83,45,868	3,91,57,877	5,03,05,901	6,65,93,035	45,04,495	47,38,995	—2,89,15,393	<b>TOTAL OTHER DEPARTMENTS.</b>
55,13,56,707	7,56,50,855	5,03,14,186	6,65,93,035	4,44,91,686	3,66,23,393	22,42,67,305	<b>TOTAL CAPITAL EXPENDITURE TO END OF THE YEAR.</b>
—	—	—	—	—	—	—	<b>2. India's Financial Contribution to the Great War, 1914-18.</b>

## DEBT OF

No. 122.—Statement showing the Capital and other Expenditure (outside the Revenue provided for

1944-45

	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>CAPITAL AND OTHER EXPENDITURE—contd.</b>						
<b>3. Loans and Advances—</b>						
Advances to the Provincial Governments and Coorg.	63,65,64,668	—	—	—	—	—
Loans to Indian States* . . .	2,55,09,856	—	—	—	—	—
Other Loans and Advances† . . .	11,65,67,271	(a) 17,390	4,94,54,258	11,56,47,312	4,65,03,948	4,34,29,831
<b>TOTAL LOANS AND ADVANCES</b>	<b>77,85,31,795</b>	<b>17,390</b>	<b>4,94,54,258</b>	<b>11,56,47,312</b>	<b>4,65,03,948</b>	<b>4,34,29,831</b>
<b>TOTAL CAPITAL AND OTHER EXPENDITURE TO END OF THE YEAR.</b>	<b>12,52,95,77,200</b>	<b>71,018</b>	<b>34,76,80,716</b>	<b>51,41,18,847</b>	<b>37,88,47,497</b>	<b>42,41,12,029</b>
<b>4. Deduct—</b>						
<i>Contribution from Revenue for Capital Expenditure to end of the year.</i>	20,69,83,752	—	3,82,77,758	1,51,64,440	1,97,54,919	96,95,346
<b>Net Capital and other Expenditure outside the Revenue Account to end of the year.</b>	<b>12,32,25,93,448</b>	<b>71,018</b>	<b>30,94,02,958</b>	<b>49,89,54,407</b>	<b>35,90,92,578</b>	<b>41,44,16,683</b>

\* Includes Rs. 14,83,046 being the amount of Advances  
† Relates to Loans to Local Funds, etc., and to  
(a) Loans to Local Funds only.

INDIA.

Account) in India and in England, and the Principal Sources from which Funds were that expenditure—*contd.*

Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
—	—	—	—	—	—	—	<b>CAPITAL AND OTHER EXPENDITURE—<i>contd.</i></b>
—	—	—	—	—	—	—	<b>3. Loans and Advances—</b>
							Advances to the Provincial Governments and Coorg.
							Loans to Indian States.*
1,14,83,413	1,10,66,064	1,27,73,708	8,64,454	27,56,825	41,33,296	18,65,893	Other Loans and Advances.†
1,14,83,413	1,10,66,064	1,27,73,708	8,64,454	27,56,825	41,33,296	18,65,893	<b>TOTAL LOANS AND ADVANCES:</b>
6,28,40,120	8,67,16,619	6,30,87,894	6,74,57,489	4,72,48,511	4,07,56,689	22,61,33,198	<b>TOTAL CAPITAL AND OTHER EXPENDITURE TO END OF THE YEAR.</b>
5,76,93,569	22,87,837	—	4,51,510	17,71,976	14,92,254	1,93,16,842	<b>4. Deduct—</b>
							<i>Contribution from Revenue for Capital Expenditure to end of the year.</i>
50,51,46,551	8,44,29,082	6,30,87,894	6,70,05,979	4,54,76,535	3,92,54,435	20,68,16,356	<b>Net Capital and other Expenditure outside the Revenue Account to end of the year.</b>

to Crown Representative for Loans to Indian States, etc.  
Government Servants.

## DEBT OF

No. 122.—Statement showing the Capital and other Expenditure (outside the Revenue provided for

	1944-45					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>PRINCIPAL SOURCES OF FUNDS.</b> (Balances to end of the year.)						
1. Capital contributed by Railway Companies or Indian States.	2,11,51,603	—	—	—	—	—
2. Debt—						
Permanent Debt—						
In India—Nominal value	1,219,08,97,556	—	8,57,92,300	10,49,23,600	—	9,45,08,172
Less—Unredeemed discount	10,07,89,323	—	—	—	—	28,835
In England—Nominal value (Sterling converted into Rs. at £1=Rs. 13½).	63,97,86,693	—	—	—	—	—
Less—Unredeemed discount	3,97,41,992	—	—	—	—	—
Floating Debt . . . . .	86,70,50,000	—	—	—	23,88,19,063	—
Loans from the Central Government.	—	—	4,11,58,428	17,36,76,984	9,79,51,200	20,20,80,325
Unfunded Debt—						
Post Office Savings Bank Deposits.	88,75,31,343	—	—	—	—	—
Post Office Cash Certificates .	70,42,53,495	—	—	—	—	—
State Provident Funds, etc. .	110,04,73,751	—	4,79,71,508	5,03,38,199	5,09,82,972	4,38,70,023
<b>TOTAL DEBT OUTSTANDING ON THE 31ST MARCH.</b>	<b>1,624,94,61,523</b>	<b>—</b>	<b>17,49,22,236</b>	<b>32,89,38,783</b>	<b>38,77,53,235</b>	<b>34,04,29,385</b>
3. Sinking Funds and Reserve Funds.	184,07,25,114	—	17,50,14,049	16,17,10,687	24,17,568	13,65,87,839
4. Net balance under Deposits, Advances, etc., other than those shown separately.	382,00,22,036	50,152	12,36,40,673	4,30,891	9,69,99,278	5,01,03,851
5. Remittances . . . . .	—48,64,57,885	—	16,46,185	—16,30,562	—11,45,300	40,16,434
<b>TOTAL DEBT AND OTHER OBLIGATIONS ON THE 31ST MARCH.</b>	<b>2,144,49,02,391</b>	<b>50,152</b>	<b>47,52,23,143</b>	<b>48,94,49,799</b>	<b>48,60,24,781</b>	<b>53,11,37,809</b>
Deduct—						
Cash Balance on the 31st March .	266,27,72,103	22,29,385	1,65,70,105	—2,73,84,560	3,64,80,784	6,86,40,368
Investment Balance on the 31st March.	61,57,91,394	—	28,19,14,540	16,96,12,922	58,95,360	8,63,91,253
<b>NET PROVISION OF FUNDS . . . . .</b>	<b>1,816,63,38,894</b>	<b>—21,79,233</b>	<b>17,67,38,498</b>	<b>34,72,21,437</b>	<b>44,36,48,637</b>	<b>37,61,06,248</b>

INDIA.

Account) in India and in England, and the Principal Sources from which Funds were that expenditure—*contd.*

Government of East Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
—	—	—	—	—	—	—	<b>PRINCIPAL SOURCES OF FUNDS.</b>
							(Balances to end of the year.)
							1. Capital contributed by Railway Companies and Indian States.
							2. Debt—
							Permanent Debt—
16,53,59,050	—	2,74,12,500	50,00,000	57,24,900	—	2,00,00,000	In India—Nominal value.
11,79,708	—	22,26,405	—	—	—	—	Less—Unredeemed discount.
—	—	—	—	—	—	—	In England—Nominal value (Sterling converted into Rs. at £1 = Rs. 13½).
—	—	—	—	—	—	—	Less—Unredeemed discount.
—	—	—	5,65,00,000	—	50,00,000	—	Floating Debt.
7,95,10,707	9,64,000	1,97,55,442	—	7,40,262	16,39,800	1,90,87,519	Loans from the Central Government.
—	—	—	—	—	—	—	Unfunded Debt—
—	—	—	—	—	—	—	Post Office Savings Bank Deposits.
—	—	—	—	—	—	—	Post Office Cash Certificates.
3,79,75,288	2,07,06,283	1,93,17,313	1,25,28,480	28,93,364	41,71,722	83,03,769	State Provident Funds, etc.
28,16,65,337	2,16,70,283	6,62,58,580	7,40,28,480	93,58,526	1,08,11,522	4,73,91,288	<b>TOTAL DEBT OUTSTANDING ON THE 31ST MARCH.</b>
6,46,75,214	4,18,54,655	5,50,22,019	70,22,330	26,12,737	10,39,842	3,29,84,016	3. Sinking Funds and Reserve Funds.
4,90,29,088	2,53,65,721	1,38,85,069	31,29,274	75,76,119	69,67,828	2,03,36,922	4. Net balance under Deposits, Advances, etc., other than those shown separately.
—57,666	14,07,275	—2,99,774	—14,57,628	6,78,632	1,09,087	16,87,331	5. Remittances.
39,53,11,973	9,02,97,934	13,48,66,164	8,27,22,456	2,02,26,014	1,89,28,279	10,23,99,557	<b>TOTAL DEBT AND OTHER OBLIGATIONS ON THE 31ST MARCH.</b>
3,67,90,381	3,60,22,284	92,48,670	1,94,94,154	1,26,50,403	51,40,312	49,24,593	Deduct—
18,46,99,903	5,63,81,210	4,29,50,288	68,24,354	8,20,790	1,00,35,331	10,35,31,606	Cash Balance on the 31st March.
17,38,21,689	—21,05,560	8,26,67,206	5,64,03,948	67,54,821	37,52,636	—60,56,642	Investment Balance on the 31st March.
							<b>NET PROVISION OF FUNDS.</b>

## DEBT OF

No. 122.—Statement showing the Capital and other Expenditure (outside the Revenue provided for

	1945-46					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>CAPITAL AND OTHER EXPENDITURE—</b>						
<b>1. Capital expenditure to end of the year—</b>						
<b>Commercial Departments—</b>						
Railways . . . . .	796,84,99,577	—	—	—	—	—
Posts and Telegraphs . . . . .	34,25,15,434	—	—	—	—	—
Irrigation . . . . .	1,78,95,053	—	20,50,30,336	10,31,66,679	5,14,13,829	31,27,34,473
Electricity Schemes . . . . .	—	—	8,44,22,811	1,44,933	—	—
Other Commercial Departments and undertakings.	6,65,97,931	—	60,29,230	—	1,10,995	—
<b>TOTAL COMMERCIAL DEPARTMENTS</b>	<b>839,55,07,955</b>	<b>—</b>	<b>29,54,82,277</b>	<b>10,33,11,612</b>	<b>5,15,24,824</b>	<b>31,27,34,473</b>
<b>Other Departments—</b>						
New Capital at Delhi . . . . .	19,61,41,747	—	—	—	—	—
Bombay Development Scheme	—	—	—	8,80,86,085	—	—
Other Accounts . . . . .	224,78,88,570	72,348	1,47,74,990	15,40,29,589	20,40,83,110	6,91,56,514
<b>TOTAL OTHER DEPARTMENTS</b>	<b>244,40,30,317</b>	<b>72,348</b>	<b>1,47,44,990</b>	<b>24,21,15,674</b>	<b>20,40,83,110</b>	<b>6,91,56,514</b>
<b>TOTAL CAPITAL EXPENDITURE TO END OF THE YEAR.</b>	<b>1,083,95,38,312</b>	<b>72,348</b>	<b>31,02,57,267</b>	<b>34,54,27,286</b>	<b>25,56,07,934</b>	<b>38,18,90,987</b>
<b>2. India's Financial Contribution to the Great War, 1914-18.</b>	<b>150,00,00,000</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>



INDIA.

Account) in India and in England, and the Principal Sources from which Funds were that expenditure—*contd.*

Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
—	—	—	—	—	—	—	<b>CAPITAL AND OTHER EXPENDITURE—</b>
—	—	—	—	—	—	—	1. Capital expenditure to end of the year—
45,35,75,346	3,68,13,356	—	—	3,09,45,772	3,18,97,676	25,51,76,529	Commercial Departments—
7,55,24,805	9,77,388	1,11,805	—	96,80,094	—	—	Railways.
8,23,905	—	—	—	—	—	—	Posts and Telegraphs.
							Irrigation.
							Electricity Schemes.
							Other Commercial Departments and undertakings.
52,99,24,056	3,77,90,744	1,11,805	—	4,06,25,866	3,18,97,676	25,51,76,529	<b>TOTAL COMMERCIAL DEPARTMENTS.</b>
—	—	—	—	—	—	—	Other Departments—
—	—	—	—	—	—	—	New Capital at Delhi.
4,26,39,660	1,96,33,175	4,10,40,720	4,28,20,238	36,66,868	15,86,737	—3,98,77,163	Bombay Development Scheme
							Other Accounts.
4,26,39,660	1,96,33,175	4,10,40,720	4,28,20,238	36,66,868	15,86,737	—3,98,77,163	<b>TOTAL OTHER DEPARTMENTS.</b>
57,25,63,716	5,74,23,919	4,11,52,525	4,28,20,238	4,42,92,734	3,34,84,413	21,52,99,366	<b>TOTAL CAPITAL EXPENDITURE TO END OF THE YEAR.</b>
—	—	—	—	—	—	—	2. India's Financial Contribution to the Great War, 1914-18.

## DEBT OF

No. 122.—Statement showing the Capital and other Expenditure (outside the Revenue provided for

1945-46.

	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>CAPITAL AND OTHER EXPENDITURE—contd.</b>						
<b>3. Loans and Advances—</b>						
Advances to the Provincial Governments.	52,13,20,269	—	—	—	—	—
Loans to Indian States.*	68,80,044	—	—	—	—	—
Other Loans and Advances†	8,21,20,137	(a)5,446	5,25,90,831	10,86,94,604	4,23,17,057	4,78,93,861
<b>TOTAL LOANS AND ADVANCES</b>	<b>61,03,20,450</b>	<b>5,446</b>	<b>5,25,90,831</b>	<b>10,86,94,604</b>	<b>4,23,17,057</b>	<b>4,78,93,861</b>
<b>TOTAL CAPITAL AND OTHER EXPENDITURE TO END OF THE YEAR.</b>	<b>1,294,98,58,762</b>	<b>77,794</b>	<b>36,28,48,098</b>	<b>45,41,21,890</b>	<b>29,79,24,991</b>	<b>42,97,84,848</b>
<b>4. Deduct—</b>						
Contribution from Revenue for Capital Expenditure to end of the year.	20,79,27,385	—	4,11,59,376	1,45,42,222	1,97,54,883	99,00,218
<b>Net Capital and other Expenditure outside the Revenue Account to end of the year.</b>	<b>1,274,19,31,377</b>	<b>77,794</b>	<b>32,16,88,722</b>	<b>43,95,79,668</b>	<b>27,81,70,108</b>	<b>41,98,84,630</b>

\* Includes Rs. 15,21,349 being the amount  
† Relates to Loans to Local Funds, etc.,  
(a) Loans to Local Funds only.

INDIA.

Account) in India and in England, and the Principal Sources from which Funds were that expenditure—*contd.*

Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
—	—	—	—	—	—	—	<b>CAPITAL AND OTHER EXPENDITURE—<i>contd.</i></b>
—	—	—	—	—	—	—	<b>3. Loans and Advances—</b>
—	—	—	—	—	—	—	Advances to the Provincial Governments and Coorg.
—	—	—	—	—	—	—	Loans to Indian States.*
1,04,53,909	1,00,97,833	1,30,68,415	7,32,869	22,60,900	94,63,751	12,87,712	Other Loans and Advances.†
1,04,53,909	1,00,97,833	1,30,68,415	7,32,869	22,60,900	94,63,751	12,87,712	<b>TOTAL LOANS AND ADVANCES.</b>
58,30,17,625	6,75,21,752	5,42,20,940	4,35,53,107	4,65,53,634	4,29,48,164	21,65,87,077	<b>TOTAL CAPITAL AND OTHER EXPENDITURE TO END OF THE YEAR.</b>
5,78,45,733	35,85,603	—	4,51,510	3,22,441	15,05,532	1,98,09,897	<b>4. Deduct—</b>
							<i>Contribution from Revenue for Capital Expenditure to end of the year.</i>
52,51,71,892	6,39,36,149	5,42,20,940	4,31,01,597	4,62,31,193	4,14,42,632	19,67,77,180	<b>Net Capital and other Expenditure outside the Revenue Account to end of the year.</b>

of advances to Crown Representative and to Government Servants.

## DEBT OF

No. 122.—Statement showing the Capital and other Expenditure (outside the Revenue provided for

	1945-46					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>PRINCIPAL SOURCES OF FUNDS.</b> (Balances to end of the year.)						
1. Capital contributed by Railway Companies and Indian States.	2,11,44,296	—	—	—	—	—
2. Debt—						
Permanent Debt—						
In India—Nominal value . . .	1,498,93,05,536	—	11,55,67,300	10,49,23,600	—	12,31,73,981
Less—Unredeemed discount . . .	12,73,34,013	—	—	—	—	17,412
In England—Nominal value (Sterling converted into Rs. at £1 = Rs. 13½).	60,07,82,716	—	—	—	—	—
Less—Unredeemed discount . . .	3,47,84,699	—	—	—	—	—
Floating Debt . . . . .	83,33,00,000	—	—	—	17,00,59,223	—
Loans from the Central Govern- ment.	—	—	4,48,22,907	16,67,57,001	3,84,14,400	14,99,61,562
Unfunded Debt—						
Savings Bank Deposits . . .	125,54,02,844	—	—	—	—	—
Post Office Certificates . . .	95,58,06,469	—	—	—	—	—
Indian State Certificates . . .	39,52,743	—	—	—	—	—
State Provident Funds, etc. . .	114,62,72,626	—	4,96,21,048	5,23,24,422	5,25,95,970	4,51,91,412
<b>TOTAL DEBT OUTSTANDING ON THE 31ST MARCH.</b>	1,962,27,04,222	—	21,00,11,255	32,40,05,023	26,10,69,593	31,83,09,543
3. Sinking Funds and Reserve Funds.	183,17,42,308	—	35,62,62,988	23,34,57,984	23,68,000	18,71,28,579
4. Net balance under Deposits, Advances, etc., other than those shown separately.	474,41,09,322	24,965	12,33,70,091	1,47,43,513	12,98,26,143	4,62,63,388
5. Remittances . . . . .	—60,43,17,992	—	74,45,376	45,23,509	20,64,752	64,12,514
6. Reserve Bank Deposits . . .	—	—	—	—	—	—
<b>TOTAL DEBT AND OTHER OBLI- GATIONS ON THE 31ST MARCH.</b>	2,561,53,82,156	24,965	60,70,89,710	57,67,30,029	39,53,28,488	55,81,19,024
Deduct—						
Cash Balance on the 31st March .	5,29,52,85,371	35,43,201	3,10,09,041	4,14,77,776	7,65,49,941	2,49,83,222
Investment Balance on the 31st March.	74,53,93,099	—	47,61,88,941	26,29,65,001	56,95,577	15,39,93,649
<b>NET PROVISION OF FUNDS . . .</b>	1,957,47,03,686	—35,18,236	18,98,91,728	27,22,87,252	31,30,82,970	37,91,42,153

INDIA.

Account) in India and in England, and the Principal Sources from which Funds were that expenditure—*contd.*

Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
—	—	..	..	—	—	—	PRINCIPAL SOURCES OF FUNDS. (Balances to end of the year.)
19,33,26,550	—	2,73,32,300	50,00,000	57,24,900	—	1,77,31,700	1. Capital contributed by Railway Companies and Indian states.
11,66,308	—	1,96,298	—	—	—	—	2. Debt— Permanent Debt— In India—Nominal value.
—	—	—	—	—	—	—	Less—Unredeemed discount.
—	—	—	—	—	—	—	In England—Nominal value (Sterling converted into Rs. at £1=Rs. 13½).
—	—	—	3,50,00,000	—	—	—	Less—Unredeemed discount.
7,85,45,857	—	2,11,38,200	—	—	28,24,447	1,88,55,895	Floating Debt.
—	—	—	—	—	—	—	Loans from the Central Government.
—	—	—	—	—	—	—	Unfunded Debt—
—	—	—	—	—	—	—	Savings Bank Deposits.
—	—	—	—	—	—	—	Post Office Certificates.
—	—	—	—	—	—	—	Indian State Certificates.
4,03,95,928	2,13,24,123	1,98,83,092	1,28,44,610	30,98,526	45,29,334	89,72,439	State Provident Funds, etc.
31,11,02,027	2,13,24,123	6,81,57,294	5,28,44,610	88,23,426	73,53,781	4,55,60,034	TOTAL DEBT OUTSTANDING ON THE 31ST MARCH.
6,79,07,470	5,79,60,553	7,73,84,853	1,26,82,343	29,13,804	10,46,752	5,89,62,420	3. Sinking Funds and Reserve Funds.
5,47,96,243	2,85,30,538	1,89,55,375	59,26,781	72,64,183	92,01,399	1,48,44,102	4. Net balance under Deposits. Advances, etc., other than those shown separately.
44,02,889	12,06,855	6,45,957	68,45,745	15,37,513	4,68,754	27,03,721	5. Remittances.
—	—	—	—11,129	—	—	—	6. Reserve Bank Deposits.
43,82,08,629	10,90,22,069	16,51,43,479	7,82,88,350	2,05,38,926	1,80,70,686	12,20,70,277	TOTAL DEBT AND OTHER OBLIGATIONS ON THE 31ST MARCH.
2,85,02,137	2,94,70,073	2,30,45,455	3,72,86,886	1,52,60,551	37,49,718	1,17,65,140	Deduct— Cash Balance on 31st March.
28,50,17,933	13,42,81,188	7,11,61,084	72,47,858	8,40,821	1,10,35,337	12,89,55,879	Investment Balance on 31st March.
12,46,88,559	—5,47,29,192	7,09,36,940	3,37,53,606	44,37,554	32,85,631	—1,86,50,742	NET PROVISION OF FUNDS.

## DEBT OF

No. 122.—Statement showing the Capital and other Expenditure (outside the Revenue provided for

1946-47

	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>CAPITAL AND OTHER EXPENDITURE.—</b>						
<b>1. Capital expenditure to end of the year—</b>						
<b>Commercial Departments—</b>						
Railways . . . . .	807,75,89,238	—	—	—	—	—
Vizagapatam Port . . . . .	3,80,88,161	—	—	—	—	—
Posts and Telegraphs . . . . .	38,96,84,677	—	—	—	—	—
Irrigation . . . . .	1,93,81,892	—	21,17,42,728	10,31,85,284	5,29,45,717	32,80,77,108
Electricity Schemes . . . . .	—	—	9,45,07,624	5,79,363	—	—
Other Commercial Departments and undertakings.	3,05,12,013	—	74,26,911	—	2,33,909	—
<b>TOTAL COMMERCIAL DEPARTMENTS</b>	<b>855,52,55,981</b>	<b>—</b>	<b>31,36,77,263</b>	<b>10,37,64,647</b>	<b>5,31,79,626</b>	<b>32,80,77,108</b>
<b>Other Departments—</b>						
New Capital at Delhi . . . . .	20,00,83,739	—	—	—	—	—
Bombay Development Scheme . . . . .	—	—	—	8,80,17,682	—	—
Other Accounts . . . . .	417,56,20,511	—16,307	1,61,23,453	15,65,03,166	11,29,21,099	6,48,71,150
<b>TOTAL OTHER DEPARTMENTS</b>	<b>437,57,04,250</b>	<b>—16,307</b>	<b>1,61,23,453</b>	<b>24,45,20,848</b>	<b>11,29,21,099</b>	<b>6,48,71,150</b>
<b>TOTAL CAPITAL EXPENDITURE TO END OF THE YEAR.</b>	<b>1,293,09,60,231</b>	<b>—16,307</b>	<b>32,98,00,716</b>	<b>34,82,85,495</b>	<b>16,61,00,725</b>	<b>39,29,48,258</b>
<b>2. India's Financial Contribution to the Great War, 1914-18.</b>	<b>150,00,00,000</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>

INDIA.

Account) in India and in England, and the Principal Sources from which Funds were that expenditure—*contd.*

Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
—	—	—	—	—	—	—	<b>CAPITAL AND OTHER EXPENDITURE—</b>
—	—	—	—	—	—	—	<b>1. Capital expenditure to end of the year—</b>
—	—	—	—	—	—	—	<b>Commercial Departments—</b>
—	—	—	—	—	—	—	Railways.
—	—	—	—	—	—	—	Vizagapatam Port.
—	—	—	—	—	—	—	Posts and Telegraphs.
49,19,25,015	3,84,16,717	—	—	3,09,55,708	3,20,19,317	25,24,55,698	Irrigation.
9,22,75,749	12,87,066	9,60,452	—	1,10,86,384	—	—	Electricity Schemes.
8,23,905	—	—	—	—	—	—	Other Commercial Departments and undertakings.
58,50,24,668	3,97,03,783	9,60,452	—	4,20,42,092	3,20,19,317	25,24,55,698	<b>TOTAL COMMERCIAL DEPARTMENTS.</b>
—	—	—	—	—	—	—	<b>Other Departments—</b>
—	—	—	—	—	—	—	New Capital at Delhi.
—	—	—	—	—	—	—	Bombay Development Scheme.
6,52,52,417	3,87,87,452	5,32,63,224	2,72,11,215	6,76,126	—11,68,759	—2,85,04,320	Other Accounts.
6,52,52,417	3,87,87,452	5,32,63,224	2,72,11,215	6,76,126	—11,68,759	—2,85,04,320	<b>TOTAL OTHER DEPARTMENTS.</b>
65,02,77,085	7,84,91,235	5,42,23,676	2,72,11,215	4,27,18,218	3,08,50,558	22,39,51,378	<b>TOTAL CAPITAL EXPENDITURE TO END OF THE YEAR.</b>
—	—	—	—	—	—	—	<b>2. India's Financial Contribution to the Great War, 1914-18.</b>

## DEBT OF

No. 122.—Statement showing the Capital and other Expenditure (outside the Revenue provided for

	1946-47					
	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>CAPITAL AND OTHER EXPENDITURE—contd.</b>						
<b>3. Loans and Advances—</b>						
Advances to the Provincial Governments and Coorg.	55,74,78,378	—	—	—	—	—
Advances to Foreign Governments	5,00,00,000	—	—	—	—	—
Loans to Indian States* . . .	66,47,193	—	—	—	—	—
Other Loans and Advances† . . .	11,77,30,758	(a)5,395	6,15,23,248	10,64,54,908	5,05,76,746	5,61,13,335
<b>TOTAL LOANS AND ADVANCES . . .</b>	<b>73,18,56,329</b>	<b>5,395</b>	<b>6,15,23,248</b>	<b>10,64,54,908</b>	<b>5,05,76,746</b>	<b>5,61,13,335</b>
<b>TOTAL CAPITAL AND OTHER EXPENDITURE TO END OF THE YEAR.</b>	<b>1,516,28,16,560</b>	<b>—10,912</b>	<b>39,13,23,964</b>	<b>45,47,40,403</b>	<b>21,66,77,471</b>	<b>44,90,61,593</b>
<b>4. Deduct—</b>						
<i>Contribution from Revenue for Capital Expenditure to end of the year.</i>	21,24,00,450	—	4,17,13,942	1,47,18,487	1,97,54,883	1,22,55,226
<b>Net Capital and other Expenditure outside the Revenue Account to end of the year.</b>	<b>1,495,04,16,110</b>	<b>—10,912</b>	<b>34,96,10,022</b>	<b>44,00,21,916</b>	<b>19,69,22,588</b>	<b>43,68,06,367</b>

\* Includes Rs. 16,31,953 being the amount  
 † Relates to Loans to Local Funds, etc.,  
 (a) Loans to Local Funds only.



INDIA.

Account) in India and in England, and the Principal Sources from which Funds were that expenditure—*contd.*

Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
—	—	—	—	—	—	—	CAPITAL AND OTHER EXPENDITURE— <i>contd.</i>
—	—	—	—	—	—	—	3. Loans and Advances—
—	—	—	—	—	—	—	Advances to the Provincial Governments and Coorg.
—	—	—	—	—	—	—	Advances to Foreign Governments.
—	—	—	—	—	—	—	Loans to Indian States.*
1,05,73,455	1,03,65,607	1,63,48,523	19,15,988	15,53,743	90,21,506	12,76,782	Other Loans and Advances†.
1,05,73,455	1,03,65,607	1,63,48,523	19,15,988	15,53,743	90,21,506	12,76,782	TOTAL LOANS AND ADVANCES.
66,08,50,540	8,88,56,842	7,05,72,199	2,91,27,203	4,42,71,961	3,98,72,064	22,52,28,160	TOTAL CAPITAL AND OTHER EXPENDITURE TO END OF THE YEAR.
5,78,45,733	54,55,323	—	4,51,510	3,32,377	16,27,173	2,03,30,734	4. Deduct—
							Contribution from Revenue for Capital Expenditure to end of the year.
60,30,04,807	8,34,01,519	7,05,72,199	2,87,15,693	4,39,39,584	3,82,44,891	20,48,97,426	Net Capital and other Expenditure outside the Revenue Account to end of the year.

of advances to Crown Representative, and to Government Servants,

## DEBT OF

No. 122.—Statement showing the Capital and other Expenditure (outside the Revenue provided for

1946-47

	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>PRINCIPAL SOURCES OF FUNDS.</b> (Balances to end of the year.)						
1. Capital contributed by Railway Companies and Indian States.	2,11,44,296	—	—	—	—	—
2. Debt—						
Permanent Debt—						
In India—Nominal value	1,541,58,52,617	—	15,64,97,500	10,49,21,100	—	15,10,81,368
Less—Unredeemed discount	12,10,66,872	—	—	—	—	14,935
In England—Nominal value (Sterling converted into Rs. at £1 = Rs. 13½).	55,48,58,613	—	—	—	—	—
Less—Unredeemed discount	2,95,69,488	—	—	—	—	—
Floating Debt	204,55,60,000	—	—	—	8,50,73,960	—
Loans from the Central Government.	—	—	4,27,88,256	15,91,33,017	4,07,21,300	14,78,26,389
Unfunded Debt—						
Post Office Savings Bank Deposits.	153,28,51,489	—	—	—	—	—
Post Office Cash Certificates	114,42,58,073	—	—	—	—	—
State Provident Funds, etc.	115,27,02,512	65,01,352	5,22,48,728	5,37,55,949	5,48,28,940	4,62,70,588
Indian States Certificates	59,93,941	—	—	—	—	—
<b>TOTAL DEBT OUTSTANDING ON THE 31ST MARCH.</b>	<b>2,170,14,41,884</b>	<b>65,01,352</b>	<b>25,15,04,484</b>	<b>31,78,10,066</b>	<b>13,06,24,200</b>	<b>34,51,63,410</b>
3. Sinking Funds and Reserve Funds.	189,36,43,044	—	35,61,03,716	27,31,13,807	27,85,400	21,87,91,294
4. Net balance under Deposits, Advances, etc., other than those shown separately.	421,45,77,977	9,831	15,76,50,554	2,30,08,772	14,14,77,284	4,94,49,006
5. Remittances	—82,07,08,342	—	2,01,65,110	15,65,975	—1,89,714	65,68,359
6. Reserve Bank Deposits	—3,439	—	—	—	—	—
<b>TOTAL DEBT AND OTHER OBLIGATIONS ON THE 31ST MARCH.</b>	<b>2,701,00,94,420</b>	<b>65,11,183</b>	<b>78,54,23,861</b>	<b>61,54,98,620</b>	<b>32,46,97,170</b>	<b>61,99,72,069</b>
Deduct—						
Cash Balances on the 31st March	417,94,90,714	56,55,682	1,96,97,063	—2,30,91,871	5,94,88,762	4,99,58,983
Investment Balances on the 31st March.	96,95,79,330	—	54,57,93,347	38,37,69,698	58,95,359	17,51,02,746
<b>NET PROVISION OF FUNDS</b>	<b>2,186,10,24,376</b>	<b>8,55,501</b>	<b>21,99,33,454</b>	<b>25,48,20,793</b>	<b>25,93,13,049</b>	<b>39,49,10,340</b>

INDIA.

Account) in India and in England, and the Principal Sources from which Funds were that expenditure—*concl'd.*

Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
—	—	—	—	—	—	—	PRINCIPAL SOURCES OF FUNDS. (Balances to end of the year.)
19,09,08,150	—	2,73,32,300	50,00,000	57,24,900	—	1,66,04,000	1. Capital contributed by Railway Companies and Indian States.
11,52,308	—	1,66,191	—	—	—	—	2. Debt—
—	—	—	—	—	—	—	Permanent Debt—
—	—	—	—	—	—	—	In India—Nominal value.
—	—	—	—	—	—	—	Less—Unredeemed discount.
—	—	—	1,00,00,000	—	—	—	In England—Nominal value (Sterling converted into Rs. at £1=Rs. 13½).
12,44,42,026	—	2,15,87,312	—	—	—	—	Less—Unredeemed discount.
—	—	—	—	—	—	—	Floating Debt.
4,29,53,850	2,20,42,306	1,99,85,715	1,28,33,972	33,10,875	49,26,631	97,57,071	Loan from the Central Government.
—	—	—	—	—	—	—	Unfunded Debt—
—	—	—	—	—	—	—	Post Office Savings Bank Deposits.
—	—	—	—	—	—	—	Post Office Cash Certificates.
—	—	—	—	—	—	—	State Provident Funds, etc.
—	—	—	—	—	—	—	Indian States Certificates.
35,71,51,718	2,20,42,306	6,87,39,136	2,78,33,972	90,35,775	73,21,795	4,49,75,984	TOTAL DEBT OUTSTANDING OF THE 31ST MARCH.
6,84,49,739	7,89,00,069	9,64,11,798	1,32,69,462	32,47,284	18,01,220	8,86,67,142	3. Sinking Funds and Reserve Funds.
—3,35,66,954	3,07,60,796	2,06,53,838	78,48,255	1,00,31,298	1,09,54,429	1,81,30,734	4. Net balance under Deposits, Advances, etc., other than those shown separately.
14,43,825	—8,49,507	—8,94,865	—27,18,283	5,55,812	11,65,146	22,49,357	5. Remittances.
—	—	—	—	—	—	—	6. Reserve Bank Deposits.
39,34,78,328	13,08,53,664	18,49,09,907	4,62,33,406	2,28,70,169	2,12,42,590	15,40,23,217	TOTAL DEBT AND OTHER OBLIGATIONS ON THE 31ST MARCH.
11,88,964	—50,39,472	1,99,76,151	3,06,40,772	1,37,75,474	98,86,723	2,45,92,771	Deduct—
25,15,17,953	18,99,19,865	8,13,84,945	1,13,55,919	38,49,085	1,41,29,256	14,13,45,231	Cash Balance on the 31st March.
14,07,71,411	—5,40,26,729	8,35,48,811	42,36,715	52,45,610	—27,73,389	—1,19,14,785	Investment Balance on the 31st March.
							NET PROVISION OF FUNDS.

## DEBT OF

## No. 123.—Unfunded Debt and

Heads.	1941-42.					
	Central Government.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Balance at close of the year—</b>						
Special Loans . . . . .	1,45,24,831	2,52,148	10,59,805	—	3,48,000	—
Treasury Notes . . . . .	71,619	—	—	—	—	—
Service Funds { India . . . . .	91,68,256	}	—	—	—	—
{ England . . . . .	£2,825,677					
Savings Bank Deposits . . . . .	52,18,37,565	—	—	—	—	—
Post Office Certificates . . . . .	43,37,03,767	—	—	—	—	—
State Provident and Allied Funds	81,18,38,116	4,35,36,148	4,10,96,318	4,75,34,737	3,78,15,510	3,32,70,854
Other Accounts . . . . .	10,02,92,892	—	391	—	—	—
<b>TOTAL</b> {	<b>1,89,14,37,046</b> <b>£ 2,825,677</b>	<b>4,37,88,296</b>	<b>4,21,56,514</b>	<b>4,75,34,737</b>	<b>3,81,63,510</b>	<b>3,32,70,854</b>
<b>Interest paid during the year—</b>						
Special Loans . . . . .	7,45,188	11,294	81,572	—	13,400	—
Treasury Notes . . . . .	2,865	—	—	—	—	—
Service Funds . . . . .	(a) 20,12,338	—	—	—	—	—
Savings Bank Deposits . . . . .	83,29,790	—	—	—	—	—
Post Office Certificates . . . . .	1,32,05,882	—	—	—	—	—
State Provident and Allied Funds	2,96,40,547	16,23,244	15,36,415	17,98,451	13,96,794	12,09,581
Other Accounts . . . . .	33,61,121	—	12	—	—	—
<b>TOTAL</b> . . . . .	<b>5,72,97,731</b>	<b>16,34,538</b>	<b>16,17,999</b>	<b>17,98,451</b>	<b>14,10,194</b>	<b>12,09,581</b>

(a) Includes payments in England.

INDIA.

Interest paid thereon.

1941-42						Heads.
Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
Rs	Rs.	Rs.	Rs.	Rs.	Rs.	
—	—	—	—	—	—	Balance at close of the year—
—	3,73,800	—	—	—	—	Special Loans.
—	—	—	—	—	—	Treasury Notes.
—	—	—	—	—	—	India } Service Funds.
—	—	—	—	—	—	England }
—	—	—	—	—	—	Savings Bank Deposits.
—	—	—	—	—	—	Post Office Certificates.
1,86,89,283	1,73,63,188	1,16,16,088	24,30,092	37,31,104	70,37,505	State Provident and Allied Funds.
—	—	—	—	—	—	Other Accounts.
1,86,89,283	1,77,36,988	1,16,16,088	24,30,092	37,31,104	70,37,505	TOTAL.
—	—	—	—	—	—	Interest paid during the year—
—	—	—	—	—	—	Special Loans.
—	17,719	—	—	—	—	Treasury Notes.
—	—	—	—	—	—	Service Funds.
—	—	—	—	—	—	Savings Bank Deposits.
—	—	—	—	—	—	Post Office Certificates.
6,89,992	6,44,282	4,32,003	94,305	1,41,007	2,58,428	State Provident and Allied Funds.
—	—	—	—	—	—	Other Accounts.
6,89,992	6,62,001	4,32,003	94,305	1,41,007	2,58,428	TOTAL.

Source : Combined Finance and Revenue Accounts of the Central and Provincial Governments in India.

## DEBT OF

## No. 123.—Unfunded Debt and

Heads.	1942-43.					
	Central Government.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Balance at close of the year—</b>						
Special Loans . . . . .	1,45,16,816	2,52,148	9,46,153	—	3,48,000	—
Treasury Notes . . . . .	71,619	—	—	—	—	—
Service Funds { India . . . . .	88,38,494	}	—	—	—	—
{ England . . . . .	£2,784,757					
Savings Bank Deposits . . . . .	52,62,40,421	—	—	—	—	—
Post Office Certificates . . . . .	40,41,03,162	—	—	—	—	—
State Provident and Allied Funds	83,96,34,297	4,45,30,719	4,25,40,338	4,75,27,115	3,91,60,312	3,47,82,497
Other Accounts . . . . .	10,42,56,269	—	50	—	—	—
<b>TOTAL</b> . . . . .	{ 189,76,61,078	} 4,47,82,867	4,34,86,541	4,75,27,115	3,95,08,312	3,47,82,497
	{ £2,784,757					
<b>Interest paid during the year—</b>						
Special Loans . . . . .	7,48,314	25,256	1,07,357	—	14,200	—
Treasury Notes . . . . .	2,665	—	—	—	—	—
Service Funds . . . . .	(a) 19,82,267	—	—	—	—	—
Savings Bank Deposits . . . . .	73,41,080	—	—	—	—	—
Post Office Certificates . . . . .	1,10,00,000	—	—	—	—	—
State Provident and Allied Funds	3,19,57,198	16,76,874	16,04,098	18,18,277	14,61,805	12,92,356
Other Accounts . . . . .	34,70,414	—	2	—	—	—
<b>TOTAL</b> . . . . .	5,65,01,938	17,02,130	17,11,457	18,18,277	14,76,005	12,92,356

(a) Includes payments in England.

INDIA.

Interest paid thereon—*contd.*

1942-43.						Heads.
Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
—	—	—	—	—	—	Balance at close of the year—
—	3,73,800	—	—	—	—	Special Loans.
—	—	—	—	—	—	Treasury Notes.
—	—	—	—	—	—	India } Service Funds. England }
—	—	—	—	—	—	Savings Bank Deposits.
—	—	—	—	—	—	Post Office Certificates.
1,91,14,001	1,79,54,880	1,16,86,196	24,86,188	36,79,650	72,75,943	State Provident and Allied Funds.
—	—	—	—	—	—	Other Accounts.
1,91,14,001	1,83,28,680	1,16,86,196	24,86,188	36,79,650	72,75,943	TOTAL.
—	—	—	—	—	—	<i>Interest paid during the year—</i>
—	17,702	—	—	—	—	Special Loans.
—	—	—	—	—	—	Treasury Notes.
—	—	—	—	—	—	Service Funds.
—	—	—	—	—	—	Savings Bank Deposits.
—	—	—	—	—	—	Post Office Certificates.
7,09,060	6,72,606	4,50,718	92,660	1,37,599	2,75,305	State Provident and Allied Funds.
—	—	—	—	—	—	Other Accounts.
7,09,060	6,90,308	4,50,718	92,660	1,37,599	2,75,305	TOTAL.

## DEBT OF

## No. 123.—Unfunded Debt and

Heads.	1943-44.					
	Central Government.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Balance at close of the year—</b>						
Special Loans . . . . .	1,45,12,521	2,52,148	8,76,961	—	3,48,000	—
Treasury Notes . . . . .	71,619	—	—	—	—	—
Service Funds { India . . . . .	83,95,541	}	—	—	—	—
{ England . . . . .	£2,742,226					
Savings Bank Deposits . . . . .	68,20,28,387	—	—	—	—	—
Post Office Certificates . . . . .	50,27,58,432	—	—	—	—	—
State Provident and Allied Funds	88,74,32,663	4,63,98,916	4,53,61,634	4,91,95,109	4,16,00,208	3,61,81,988
Other Accounts . . . . .	—	—	—	—	—	—
<b>TOTAL</b> . . . . .	{ 10,89,31,561	} 4,66,51,064	4,62,38,595	4,91,95,109	4,19,48,208	3,61,81,988
	{ £2,742,226					
<b>Interest paid during the year—</b>						
Special Loans . . . . .	6,99,754	16,882	93,158	—	15,600	—
Treasury Notes . . . . .	2,665	—	—	—	—	—
Service Funds . . . . .	(a)19,44,021	—	—	—	—	—
Savings Bank Deposits . . . . .	96,79,258	—	—	—	—	—
Post Office Certificates . . . . .	1,07,00,000	—	—	—	—	—
State Provident and Allied Funds	3,32,21,214	17,34,457	16,89,722	18,50,686	15,38,401	13,54,684
Other Accounts . . . . .	36,00,160	—	—	—	—	—
<b>TOTAL</b> . . . . .	5,98,47,072	17,51,339	17,82,880	18,50,686	15,54,001	13,54,684

(a) Includes payments in England.



INDIA.

interest paid thereon—*contd.*

1943-44						Heads.
Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
—	—	—	—	—	—	Balance at close of the year—
—	3,73,800	—	—	—	—	Special Loans.
—	—	—	—	—	—	Treasury Notes.
—	—	—	—	—	—	India } Service Funds.
—	—	—	—	—	—	England }
—	—	—	—	—	—	Savings Bank Deposits.
—	—	—	—	—	—	Post Office Certificates.
2,00,49,081	1,87,67,340	2,21,94,933	26,77,593	[ 39,36,240	77,91,496	State Provident and Allied Funds.
—	—	—	—	—	—	Other Accounts.
2,00,49,081	1,91,40,140	2,21,94,933	26,77,593	39,36,240	77,91,496	TOTAL.
—	—	—	—	—	—	Interest paid during the year—
—	18,180	—	—	—	—	Special Loans.
—	—	—	—	—	—	Treasury Notes.
—	—	—	—	—	—	Service Funds.
—	—	—	—	—	—	Savings Bank Deposits.
—	—	—	—	—	—	Post Office Certificates.
7,35,958	7,01,633	4,49,314	1,00,001	1,46,310	2,85,436	State Provident and Allied Funds.
—	—	—	—	—	—	Other Accounts.
7,35,958	7,19,813	4,49,314	1,00,001	1,46,310	2,85,436	TOTAL.

**DEBT OF**  
**No. 123.—Unfunded Debt and**

Heads.	1944-45.					
	Central Government.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Balance at close of the year—</b>						
Special Loans . . . . .	1,45,05,730	2,52,148	7,65,237	—	3,48,000	—
Treasury Notes . . . . .	71,619	—	—	—	—	—
Service Funds { India . . . . .	79,57,763	}	—	—	—	—
{ England . . . . .	£2,701,383					
Savings Bank Deposits . . . . .	88,75,31,343	—	—	—	—	—
Post Office Certificates . . . . .	70,42,53,495	—	—	—	—	—
State Provident and Allied Funds	93,02,02,176	4,77,19,360	4,83,79,929	5,09,82,972	4,45,22,023	3,79,75,288
Other Accounts . . . . .	11,17,18,024	—	—	—	—	—
<b>TOTAL</b> {	265,62,40,150	}	4,91,45,166	5,09,82,972	4,48,70,023	3,79,75,288
{	£2,701,383					
<b>Interest paid during the year—</b>						
Special Loans . . . . .	7,36,005	14,758	89,054	—	14,400	—
Treasury Notes . . . . .	2,464	—	—	—	—	—
Service Funds . . . . .	(a)19,00,536	—	—	—	—	—
Savings Bank Deposits . . . . .	1,38,03,977	—	—	—	—	—
Post Office Certificates . . . . .	1,01,50,000	—	—	—	—	—
State Provident and Allied Funds	3,44,56,706	17,93,044	17,84,075	19,00,521	11,16,378	13,77,477
Other Accounts . . . . .	37,20,954	—	—	—	—	—
<b>TOTAL</b> . . . . .	6,47,70,642	18,07,802	18,73,129	19,00,521	11,30,778	13,77,477

(a) Includes payments in England.

INDIA.

interest paid thereon—*contd.*

1944-45.						Heads.
Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
—	—	—	—	—	—	Balance at close of the year—
—	3,73,800	—	—	—	—	Special Loans.
—	—	—	—	—	—	Treasury Notes.
—	—	—	—	—	—	India } Service Funds.
—	—	—	—	—	—	England }
—	—	—	—	—	—	Savings Bank Deposits.
—	—	—	—	—	—	Post Office Certificates.
2,07,06,283	1,89,43,513	1,25,28,480	28,93,364	41,71,722	83,03,769	State Provident and Allied Funds.
—	—	—	—	—	—	Other Accounts.
2,07,06,283	1,93,17,313	1,25,28,480	28,93,364	41,71,722	83,03,769	TOTAL.
—	—	—	—	—	—	Interest paid during the year—
—	—	—	—	—	—	Special Loans.
—	18,088	—	—	—	—	Treasury Notes.
—	—	—	—	—	—	Service Funds.
—	—	—	—	—	—	Savings Bank Deposits.
—	—	—	—	—	—	Post Office Certificates.
7,60,625	7,14,416	4,81,246	1,05,780	1,57,291	2,96,565	State Provident and Allied Funds.
—	—	—	—	—	—	Other Accounts.
7,60,625	7,32,504	4,81,246	1,05,780	1,57,291	2,96,565	TOTAL.

DEBT OF  
No. 123.—Unfunded Debt and

Heads.	1945-46.					
	Central Government.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Balance at close of the year—</i>						
Special Loans . . . . .	1,45,01,365	2,52,148	9,20,546	—	3,48,000	—
Treasury Notes . . . . .	71,619	—	—	—	—	—
Service Funds { India . . . . .	75,49,357	}	—	—	—	—
{ England . . . . .	£2,646,795					
Savings Bank Deposits . . . . .	125,54,02,844	—	—	—	—	—
Post Office Certificates . . . . .	95,97,59,212	—	—	—	—	—
State Provident and Allied Funds	97,13,71,534	4,93,68,900	5,03,66,152	5,25,95,970	4,48,43,412	4,03,95,928
Other Accounts . . . . .	11,74,88,150	—	—	—	—	—
<b>TOTAL</b> . . . . .	<b>3,32,61,44,081</b> <b>£2,646,795</b>	<b>4,96,21,048</b>	<b>5,12,86,698</b>	<b>5,25,95,970</b>	<b>4,51,91,412</b>	<b>4,03,95,928</b>
<i>Interest paid during the year—</i>						
Special Loans . . . . .	7,55,029	16,966	87,993	—	14,400	—
Treasury Notes . . . . .	2,865	—	—	—	—	—
Service Funds . . . . .	(a)11,37,784	—	—	—	—	—
Savings Bank Deposits . . . . .	1,93,39,605	—	—	—	—	—
Post Office Certificates . . . . .	1,24,10,000	—	—	—	—	—
State Provident and Allied Funds	3,60,28,528	18,27,584	18,63,317	19,11,699	16,55,359	14,52,688
Other Accounts . . . . .	38,51,438	—	—	—	—	—
<b>TOTAL</b> . . . . .	<b>7,35,25,249</b>	<b>18,44,550</b>	<b>19,51,310</b>	<b>19,11,699</b>	<b>16,69,759</b>	<b>14,52,688</b>

(a) Includes payments in England.

INDIA.

interest paid thereon—*contd.*

1945-46.						Heads.
Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
—	—	—	—	—	—	Balance at close of the year—
—	3,73,800	—	—	—	—	Special Loans.
—	—	—	—	—	—	Treasury Notes.
—	—	—	—	—	—	India } Service Funds.
—	—	—	—	—	—	England }
—	—	—	—	—	—	Savings Bank Deposits.
—	—	—	—	—	—	Post Office Certificates.
2,13,24,123	1,95,09,292	1,28,44,610	30,98,526	45,29,334	89,72,439	State Provident and Allied Funds.
—	—	—	—	—	—	Other Accounts.
2,13,24,123	1,98,83,092	1,28,44,610	30,98,526	45,29,334	89,72,439	TOTAL.
—	—	—	—	—	—	<i>Interest paid during the year—</i>
—	—	—	—	—	—	Special Loans.
—	18,947	—	—	—	—	Treasury Notes.
—	—	—	—	—	—	Service Funds.
—	—	—	—	—	—	Savings Bank Deposits.
—	—	—	—	—	—	Post Office Certificates.
7,66,903	7,28,455	4,76,139	1,13,178	1,66,156	3,55,164	State Provident and Allied Funds.
—	—	—	—	—	—	Other Accounts.
7,66,903	7,47,402	4,76,139	1,13,178	1,66,156	3,55,164	TOTAL.

## DEBT OF

## No. 123.—Unfunded Debt and

Heads.	1946-47.					
	Central Government.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Balance at close of the year—</b>						
Special Loans . . . . .	1,44,90,576	2,52,148	9,95,546	—	3,48,000	—
Treasury Notes . . . . .	71,619	—	—	—	—	—
Service Funds { India . . . . .	71,95,948	}	—	—	—	—
{ England . . . . .	£2,603,117					
Savings Bank Deposits . . . . .	153,28,51,489	—	—	—	—	—
Post Office Certificates . . . . .	115,02,52,014	—	—	—	—	—
State Provident and Allied Funds.	97,66,04,183	5,19,96,580	5,17,22,629	5,48,28,940	4,59,22,588	4,29,53,850
Other Accounts . . . . .	11,96,31,964	—	50	—	—	—
<b>TOTAL</b> . . . . .	<b>380,10,97,793</b>	<b>5,22,48,728</b>	<b>5,27,18,225</b>	<b>5,48,28,940</b>	<b>4,62,70,588</b>	<b>4,29,53,850</b>
	<b>£2,603,117</b>					
<b>Interest paid during the year—</b>						
Special Loans . . . . .	7,02,284	19,340	87,857	—	14,400	—
Treasury Notes . . . . .	828	—	—	—	—	—
Service Funds { India . . . . .	3,90,714	}	—	—	—	—
{ England . . . . .	£105,447					
Savings Bank Deposits . . . . .	2,48,71,287	—	—	—	—	—
Post Office Certificates . . . . .	1,79,30,000	—	—	—	—	—
State Provident and Allied Funds.	3,63,92,667	18,51,576	18,84,225	19,41,537	16,78,496	14,17,655
Other Accounts . . . . .	38,72,821	—	1	—	—	—
<b>TOTAL</b> . . . . .	<b>8,41,60,601</b>	<b>18,70,916</b>	<b>19,72,083</b>	<b>19,41,537</b>	<b>16,92,896</b>	<b>14,17,655</b>
	<b>£105,447</b>					

INDIA.

interest paid thereon—concl'd.

1946-47.						Heads.
Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
—	—	—	—	—	—	Balance at close of the year—
—	3,73,800	—	—	—	—	Special Loans.
—	—	—	—	—	—	Treasury Notes.
—	—	—	—	—	—	India } Service Funds.
—	—	—	—	—	—	England }
—	—	—	—	—	—	Savings Bank Deposits.
—	—	—	—	—	—	Post Office Certificates.
2,20,42,306	1,96,11,915	1,28,33,972	33,10,875	49,26,631	97,57,071	State Provident and Allied Funds.
—	—	—	—	—	—	Other Accounts.
2,20,42,306	1,99,85,715	1,28,33,972	33,10,875	49,26,631	97,57,071	TOTAL.
—	—	—	—	—	—	Interest paid during the year—
—	—	—	—	—	—	Special Loans.
—	17,511	—	—	—	—	Treasury Notes.
—	—	—	—	—	—	India } Service Funds.
—	—	—	—	—	—	England }
—	—	—	—	—	—	Savings Bank Deposits.
—	—	—	—	—	—	Post Office Certificates.
7,92,338	7,35,445	4,78,176	1,22,908	1,75,974	3,39,923	State Provident and Allied Funds.
—	—	—	—	—	—	Other Accounts.
7,92,338	7,52,956	4,78,176	1,22,908	1,75,974	3,39,923	TOTAL.

## DEBT OF INDIA.

## No. 124.—Sinking Funds for Central and Provincial Rupee Loans.

Heads.	Balance, 1st April, 1941.	TRANSACTION DURING 1941-42.				Balance, 31st March, 1942.
		Amount appropriated from Revenue and Interest on Invest- ment, etc.	Realisation of Investment.	Amount expended in purchase of Securities for cancellation and other payments.	Addition to Investments.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>CENTRAL GOVERNMENT.</b>						
Sinking Fund for 5 per cent. Loan, 1945-55.	3,81,66,092	95,04,000	—	—	—	14,76,70,092
<b>PROVINCIAL GOVERNMENTS.</b>						
<i>Government of Madras.</i>						
Sinking Fund for 3 per cent. Loan, 1952.	15,50,705	46,52,257	—	8,03,869	—	53,99,093
Sinking Fund for 3 per cent. Loan, 1953.						
Sinking Fund for 3 per cent. Loan, 1959.						
General Sinking Fund . . .						
Amount held in the Sinking Fund Investment Account.	—	—	—	—	53,60,000	(b)53,60,000
Cash Balance in the Sinking Fund .	—	—	—	—	—	39,093
<i>Government of United Provinces.</i>						
Sinking Fund for 5 per cent. Loan, 1944.	1,51,82,524	26,48,184	—	—	—	1,78,30,708
Sinking Fund for 3 per cent. Loan, 1961-66.	54	2,55,025	—	2,54,996	—	83
Sinking Fund for 3 per cent. Loan, 1952.	47,67,290	15,49,880	—	4,51,192	—	58,65,978
Sinking Fund Investment Account.	1,51,82,441	—	—	—	84,95,589	(b)2,36,78,030
Cash balance in Sinking Fund .	47,67,427	—	—	—	—	18,739

Source:—Combined Finance and Revenue Accounts of the Central and Provincial Governments in India.



DEBT OF INDIA.

No. 124.—Sinking Funds for Central and Provincial Rupee Loans—*contd.*

Heads.	Balance, 1st April, 1941.	TRANSACTION DURING 1941-42.				Balance, 31st March, 1942.
		Amount appropriated from Revenue and Interest on Invest- ment, etc.	Realisation of Investment.	Amount expended in purchase of Securities for cancellation and other payments.	Addition to Investments.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Government of Punjab.</i>						
Sinking Fund for 4 per cent. Punjab Bonds, 1948.	1,15,744	3,01,191	—	4,23,677	—	—6,742
Sinking Fund for 3 per cent. Loan, 1952.	141	4,20,574	—	2,56,692	—	1,64,023
Sinking Fund for 3 per cent. Loan, 1958.	1,127	1,51,360	—	1,53,106	—	—619
Sinking Fund for 3 per cent. Loan, 1949.	718	3,79,254	—	3,79,653	—	319
<i>Government of Central Provinces and Berar.</i>						
Sinking Fund for 3 per cent. Loan, 1952.	8,98,202	3,19,283	—	3,04,254	—	9,13,231
Sinking Fund for 3 per cent. Loan, 1949.	4,16,420	4,26,667	—	2,15,660	—	6,27,427
Amount held in the Sinking Fund Investment Account.	(a)13,02,843	—	5,18,532	—	7,22,317	(b)15,06,628
Cash balance in the Sinking Fund .	11,779	—	—	—	—	34,030
<i>Government of Assam.</i>						
Sinking Fund for 3 per cent. Loan, 1952.	2,63,900	3,92,280	—	—	—	6,56,180
Amount held in the Sinking Fund Investment Account.	2,45,700	—	—	—	3,78,809	(b)6,24,509
Cash balance in the Sinking Fund. .	18,200	—	—	—	—	31,671
<i>Government of North-West Frontier Province.</i>						
Sinking Fund for 3 per cent. Loan, 1952.	1,56,788	91,000	—	—	—	2,47,788

(a) Differs from last year's closing balance by reason of correction since made.

(b) The face value of securities held in the Sinking Fund investment Account on 31st March, 1942 was as follows :—

Madras . . . . .	Rs.	53,60,000
United Provinces . . . . .	Rs.	231,19,500
Central Provinces . . . . .	Rs.	15,45,700
Assam . . . . .	Rs.	6,38,100

## DEBT OF INDIA.

No. 124.—Sinking Funds for Central and Provincial Rupee Loans—*contd.*

Heads.	Balance, 1st April, 1942.	TRANSACTION DURING 1942-43.				Balance, 31st March, 1943.
		Amount appropriated from Revenue and Interest on Invest- ment, etc.	Realisation of Investment.	Amount expended in purchase of Securities for cancellation and other payments.	Addition to Investments.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>CENTRAL GOVERNMENT.</b>						
Sinking Fund for 5 per cent. Loan, 1945-55.	14,76,70,092	95,04,000	—	—	—	15,71,74,092
<b>PROVINCIAL GOVERNMENTS.</b>						
<i>Government of Madras.</i>						
Sinking Fund for 3 per cent. Loan, 1952.	53,99,093	29,35,674	—	7,14,293	—	76,20,474
Sinking Fund for 3 per cent. Loan, 1953.						
Sinking Fund for 3 per cent. Loan, 1959.						
General Sinking Fund . . .						
Amount held in the Sinking Fund Investment Account	53,60,000	—	—	—	21,00,000	(b)74,60,000
Cash balance in the Sinking Fund .	39,093	—	—	—	—	1,60,474
<i>Government of United Provinces.</i>						
Sinking Fund for 5 per cent. Loan, 1944.	1,78,30,708	—	—	—	—	—
Sinking Fund for 3 per cent. Loan, 1961-66.	83	44,03,537	—	3,73,667	—	2,77,26,641
Sinking Fund for 3 per cent. Loan, 1952.	(a)58,65,980	—	—	—	—	—
Amount held in the Sinking Fund Investment Account.	2,36,78,030	—	—	—	37,95,862	(b)2,74,73,892
Cash balance in the Sinking Fund. .	(a)18,741	—	—	—	—	2,52,749

DEBT OF INDIA.

No. 124.—Sinking Funds for General and Provincial Rupee Loans—*contd.*

Heads.	Balance, 1st April, 1942.	TRANSACTION DURING 1942-43.				Balance, 31st March, 1943.
		Amount appropriated from Revenue and Interest on Invest- ment, etc.	Realisation of Investment.	Amount expended in purchase of Securities for cancellation and other payments.	Addition to Investments.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Government of Punjab.</i>						
Sinking Fund for 4 per cent Punjab Bonds, 1948.	—6,742	3,15,088	—	1,61,826	—	1,46,520
Sinking Fund for 3 per cent Loan, 1949.	319	3,77,973	—	3,74,361	—	3,931
Sinking Fund for 3 per cent Loan, 1952.	1,64,023	4,20,690	—	2,76,580	—	3,08,133
Sinking Fund for 3 per cent Loan, 1958.	—619	1,50,383	—	21,282	—	1,28,482
<i>Government of Central Provinces and Berar.</i>						
Sinking Fund for 3 per cent Loan, 1952.	9,13,231	3,18,204	—	1,676	—	12,29,759
Sinking Fund for 3 per cent Loan, 1949.	6,27,427	4,32,955	—	1,560	—	10,58,822
<i>Government of Assam.</i>						
Sinking Fund for 3 per cent Loan, 1952.	6,56,180	4,19,089	—	—	—	10,75,269
Amount held in the Sinking Fund Investment Account.	6,24,509	—	—	—	3,88,372	(b)10,12,881
Cash balance in the Sinking Fund.	31,671	—	—	—	—	62,388
<i>Government of North-West Frontier Province.</i>						
Sinking Fund for 3 per cent Loan 1952.	2,47,788	91,000	—	—	—	3,38,788

(a) Differs from last year's closing balance by reason of correction since made.

(b) The face value of securities held in the Sinking Fund Investment Account on 31st March, 1943 was as follows :—

Madras . . . . .	Rs.	74,60,000
Central Provinces and Berar . . . . .	Rs.	21,35,500
United Provinces . . . . .	Rs.	2,69,58,300
Assam . . . . .	Rs.	10,23,900

## DEBT OF INDIA.

No. 124.—Sinking Funds for Central and Provincial Rupee Loans—*contd.*

Heads.	Balance, 1st April 1943.	TRANSACTION DURING 1943-44.				Balance, 31st March, 1944.
		Amount appropriated from Revenue and Interest on Invest- ment, etc.	Realisation of Investment.	Amount expended in purchase of Securities for cancellation and other payments.	Addition to Investments.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>CENTRAL GOVERNMENT.</b>						
Sinking Fund for 5 per cent Loan, 1945-55.	15,71,74,092	95,04,000	—	—	—	16,66,78,092
<b>PROVINCIAL GOVERNMENTS.</b>						
<i>Government of Madras.</i>						
Sinking Fund for 3 per cent Loan, 1952.	76,20,473	38,91,498	—	1,46,249	—	1,13,65,722
Sinking Fund for 3 per cent Loan, 1953.						
Sinking Fund for 3 per cent Loan, 1959.						
General Sinking Fund . . . . .						
Amount held in the Sinking Fund Investment Account.	74,60,000	—	—	—	29,45,500	1,04,05,500
Cash balance in the Sinking Fund .	1,60,473	—	—	—	—	9,60,222
<i>Government of Bombay.</i>						
Sinking Fund for 3 per cent Loan, 1955.	—	25,56,796	—	15,413	—	25,41,383
Amount held in the Sinking Fund Investment Account.	—	—	10,47,783	—	35,21,489	24,73,704
Cash balance in the Sinking Fund .	—	—	—	—	—	67,679
<i>Government of United Provinces.</i>						
Sinking Fund for 5 per cent Loan, 1944.	2,04,78,892	26,48,184	—	1,36,751	—	2,29,90,325
Sinking Fund for 3 per cent Loan, 1961-66.	—12,987	2,55,025	—	2,42,026	—	12
Sinking Fund for 3 per cent Loan, 1952.	72,66,736	15,33,403	—	—	—	87,94,139
Sinking Fund Investment Account.	2,74,73,892	—	31,17,284	—	68,93,306	3,12,49,914
Cash balance in Sinking Fund . .	2,52,749	—	—	—	—	5,34,562

## DEBT OF INDIA.

No. 124.—Sinking Funds for Central and Provincial Rupee Loans—*contd.*

Heads.	Balance, 1st April, 1943.	TRANSACTION DURING 1943-44.				Balance, 31st March, 1944.
		Amount appropriated from Revenue and Interest on Invest- ment, etc.	Realisation of Investment.	Amount expended in purchase of Securities for cancellation and other payments.	Addition to Investments.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Government of Punjab.</i>						
Sinking Fund for 4 per cent Punjab Bonds, 1948.	1,46,520	3,25,551	—	4,56,169	—	15,902
Sinking Fund for 3 per cent Loan, 1952.	3,08,133	4,18,700	—	—	—	7,26,833
Sinking Fund for 3 per cent Loan, 1958.	1,28,482	1,52,225	—	2,76,536	—	4,171
Sinking Fund for 3 per cent Loan, 1949.	3,931	3,76,440	—	—	—	3,80,271
Sinking Fund for 3 per cent Loan, 1955.	—	3,77,168	—	3,49,593	—	27,575
<i>Government of Central Provinces and Berar.</i>						
Sinking Fund for 3 per cent Loan, 1952.	12,29,759	3,31,279	—	63	—	15,60,975
Sinking Fund for 3 per cent Loan, 1949.	10,58,822	4,47,420	—	8,832	—	14,97,410
Amount held in the Sinking Fund Investment Account.	20,95,428	—	8,832	—	6,78,866	27,65,462
Cash balance in the Sinking Fund.	1,93,153	—	—	—	—	4,69,917
<i>Government of Assam.</i>						
Sinking Fund for 3 per cent Loan, 1952.	10,75,269	4,30,906	—	—	—	15,06,175
Amount held in the Sinking Fund Investment Account.	10,12,881	—	—	—	3,99,894	14,12,775
Cash Balance in the Sinking Fund.	62,388	—	—	—	—	93,400
<i>Government of North-West Frontier Province.</i>						
Sinking Fund for 3 per cent Loan, 1952.	3,38,788	91,000	—	—	—	4,29,788

## DEBT OF INDIA.

No. 124.—Sinking Funds for Central and Provincial Rupee Loans—*contd.*

Heads	Balance, 1st April, 1944.	TRANSACTION DURING 1944-45.				Balance, 31st March, 1945.
		Amount appropriated from Revenue and Interest on Invest- ments, etc.	Realisation of Investment.	Amount expended in purchase of Securities for cancellation and other payments.	Addition to Investments.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>CENTRAL GOVERNMENT.</b>						
Sinking Fund for 5 per cent Loan, 1945-55.	16,66,78,091	95,04,000	—	—	—	17,61,82,091
<b>PROVINCIAL GOVERNMENTS.</b>						
<i>Government of Madras.</i>						
Sinking Fund for 3 per cent Loan, 1952.	1,13,65,721	49,21,572	—	6,04,363	—	1,56,82,930
Sinking Fund for 3 per cent Loan, 1955.						
Sinking Fund for 3 per cent Loan, 1956.						
Sinking Fund for 3 per cent Loan, 1953.						
Sinking Fund for 3 per cent Loan, 1959.						
General Sinking Fund, . . .						
Amount held in the Sinking Fund Investment Account.	1,04,05,500	—	—	—	51,16,466	1,41,21,966
Cash balance in the Sinking Fund.	9,60,221	—	—	—	—	15,60,964
<i>Government of Bombay.</i>						
Sinking Fund for 3 per cent Loan, 1955.	25,41,383	26,18,588	—	17,195	—	51,42,776
Sinking Fund for 3 per cent Loan, 1956.	—	25,25,521	—	14,631	—	25,10,890
Amount held in the Sinking fund Investment Account.	24,73,704	—	52,43,684	—	1,03,13,159	75,43,179
Cash Balance in the Sinking Fund.	67,679	—	—	—	—	1,10,487
<i>Government of United Provinces.</i>						
Sinking Fund for 5 per cent Loan, 1944.	2,29,90,325	27,98,775	—	2,49,40,400	—	8,48,700
Sinking Fund for 3 per cent Loan, 1961-66.	12	2,55,025	—	2,53,094	—	1,943
Sinking Fund for 3 per cent Loan, 1952.	87,94,138	15,48,067	—	9,121	—	1,03,33,084
Amount held in the Sinking Fund Investment Account.	3,12,49,914	—	2,29,83,243	—	12,61,435	95,28,106
Cash balance in the Sinking Fund.	5,34,561	—	—	—	—	16,55,621

DEBT OF INDIA.

No. 124.—Sinking Funds for Central and Provincial Rupee Loans—*contd.*

Heads.	Balance, 1st April, 1944.	TRANSACTION DURING 1944-45.				Balance, 31st March, 1945.
		Amount appropriated from Revenue and Interest on Invest- ment, etc.	Realisation of Investment.	Amount expended in purchase of Securities for cancellation and other payments.	Addition to Investments.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Government of Punjab.</i>						
Sinking Fund for 4 per cent Punjab Bonds, 1948.	15,902	3,40,141	—	3,52,683	—	3,360
Sinking Fund for 3 per cent Loan, 1952.	7,26,833	4,18,700	—	—	—	11,45,533
Sinking Fund for 3 per cent Loan, 1958.	4,171	1,51,131	—	1,49,832	—	5,470
Sinking Fund for 3 per cent Loan, 1949.	3,80,371	3,81,974	—	7,50,125	—	12,220
Sinking Fund for 3 per cent Loan, 1955.	27,575	3,78,673	—	4,02,366	—	3,882
Sinking Fund for 3 per cent Loan, 1956.	—	3,90,501	—	3,88,764	—	1,737
<i>Government of Central Provinces and Berar.</i>						
Sinking Fund for 3 per cent Loan, 1952.	15,60,975	3,41,370	—	2,127	—	19,00,218
Sinking Fund for 3 per cent Loan, 1949.	14,97,410	4,62,706	—	2,732	—	19,57,384
Sinking Fund for 3 per cent Loan, 1955.	1,77,024	1,81,132	—	856	—	3,57,300
Sinking Fund for 3 per cent Loan, 1956.	—	1,79,903	—	3,816	—	1,79,087

## DEBT OF INDIA.

No. 124.—Sinking Funds for Central and Provincial Rupee Loans—*contd.*

Heads.	Balance, 1st April, 1945.	TRANSACTION DURING 1944-45.				Balance, 31st March, 1945.
		Amount appropriated from Revenue and Interest on Invest- ment, etc.	Realisation of Investment.	Amount expended in purchase of Securities for cancellation and other payments.	Addition to Investments.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>GOVERNMENT OF CENTRAL PROVINCES AND BERAR—<i>contd.</i></b>						
Amount held in the Sinking Fund Investment Account.	27,65,462	—	—	—	8,08,700	35,74,162
Cash Balance in the Sinking Fund .	4,69,947	—	—	—	—	8,19,827
<i>Government of Assam.</i>						
Sinking Fund for 3 per cent Loan, 1952.	15,06,175	—	—	—	—	19,66,700
Amount held in the Sinking Fund Investment Account.	14,12,775	—	—	—	4,11,675	18,24,450
Balance in the Sinking Fund .	93,400	—	—	—	—	1,42,250
<i>Government of North-West Frontier Province.</i>						
Sinking Fund for 3 per cent Loan, 1952.	4,29,788	10,91,000	—	—	—	15,20,788
<i>Government of Sind.</i>						
Sinking Fund for 3 per cent Loan, 1958.	—	14,29,000	—	11,28,825	—	3,00,075
Amount held in the Sinking Fund Investment Account.	—	—	—	—	2,99,814	2,99,814
Cash balance in the Sinking Fund.	—	—	—	—	—	261



DEBT OF INDIA.

No. 124.—Sinking Funds for Central and Provincial Rupee Loans—*contd.*

Heads.	Balance, 1st April, 1945.	TRANSACTION DURING 1945-46.				Balance, 31st March, 1946.
		Amount appropriated from Revenue and Interest on Invest- ment, etc.	Realisation of Investment.	Amount expended in purchase of Securities for cancellation and other payments.	Addition to Investments.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>CENTRAL GOVERNMENT.</b>						
Sinking Fund for 5 per cent Loan, 1945-55.	17,61,82,092	95,04,000	—	18,56,86,092	—	—
<i>Provincial Governments.</i>						
<i>Government of Madras.</i>						
Sinking Fund for 3 per cent Loan, 1952.						
Sinking Fund for 3 per cent Loan, 1955.						
Sinking Fund for 3 per cent Loan, 1956.	1,56,82,930	57,53,522	—	2,59,496	—	2,11,76,956
Sinking Fund for 3 per cent Loan, 1953.						
Sinking Fund for 3 per cent Loan, 1959.						
General Sinking Funds . . .						
Amount held in the Sinking Fund Investment Account.	1,41,21,966	—	—	—	43,52,391	1,84,74,357
Cash balance in the Sinking Fund .	15,60,964	—	—	—	—	27,02,599
<i>Government of Bombay.</i>						
Sinking Fund for 3 per cent Loan, 1955.	51,42,776	26,83,022	—	6,112	—	78,19,696
Sinking Fund for 3 per cent Loan, 1956.	25,10,890	25,87,284	—	6,021	—	50,92,153
Sinking Fund for 3 per cent Loan, 1958.	—	22,55,270	—	5,251	—	22,50,019
Amount held in the Sinking Fund Investment Account.	75,43,179	—	10,99,980	—	1,83,30,521	1,49,33,720
Cash balance in the Sinking Fund .	1,10,487	—	—	—	—	2,28,138

## DEBT OF INDIA.

No. 124.—Sinking Funds for Central and Provincial Rupee Loans—*contd.*

Heads.	Balance, 1st April, 1945.	TRANSACTION DURING 1945-46.				Balance, 31st March, 1946.
		Amount appropriated from Revenue and Interest on Invest- ment, etc.	Realisation of Investment.	Amount expended in purchase of Securities for cancellation and other payments.	Addition to Investments.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Government of United Provinces.</i>						
Sinking Fund for 5 per cent Loan, 1944.	8,48,700	—	—	3,79,600	—	4,69,100
Sinking Fund for 5 per cent Loan, 1958.	—	46,44,700	—	5,24,892	—	41,19,808
Sinking Fund for 3 per cent Loan, 1961-66.	1,944	2,55,025	—	2,56,008	—	961
Sinking Fund for 3 per cent Loan, 1952.	1,03,33,084	16,65,449	—	2,116	—	1,19,96,417
Amount held in the Sinking Fund Investment Account.	95,28,106	—	—	—	54,45,892	1,49,73,998
Cash balance in the Sinking Fund .	16,55,622	—	—	—	—	16,12,288
<i>Government of Punjab.</i>						
Sinking Fund for 4 per cent Punjab Bonds, 1948.	3,359	3,54,707	—	3,54,868	—	3,198
Sinking Fund for 3 per cent Loan, 1952.	11,45,533	4,18,700	—	—	—	15,64,233
Sinking Fund for 3 per cent Loan, 1958.	5,471	5,61,983	—	5,54,440	—	13,014
Sinking Fund for 3 per cent Loan, 1949.	12,220	3,80,315	—	3,91,211	—	1,324
Sinking Fund for 3 per cent Loan, 1955.	3,882	3,78,641	—	3,58,683	—	23,840
Sinking Fund for 3 per cent Loan, 1956.	1,738	3,90,653	—	3,78,210	—	14,181
Cash balance in the Sinking Fund .	11,12,203	—	—	—	—	16,19,790
<i>Government of Central Provinces and Berar.</i>						
Sinking Fund for 3 per cent Loan, 1949.	19,57,384	4,67,614	—	164	—	24,24,834
Sinking Fund for 3 per cent Loan, 1952.	19,00,218	3,45,485	—	81	—	22,45,622

## DEBT OF INDIA.

No. 124.—Sinking Funds for Central and Provincial Rupee Loans—*contd.*

Heads.	Balance, 1st April, 1945.	TRANSACTION DURING 1945-46.				Balance, 31st March, 1946.
		Amount appropriated from Revenue and Interest on Invest- ment, etc.	Realisation of Investment.	Amount expended in purchase of Securities for cancellation and other payments.	Addition to Investments.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Government of Central Provinces and Berar—contd.</i>						
Sinking Fund for 3 per cent Loan, 1955.	3,57,300	1,82,774	—	32	—	5,40,042
Sinking Fund for 3 per cent Loan, 1956.	1,79,087	1,81,514	—	32	—	3,60,569
Sinking Fund for 3 per cent Loan, 1958.	—	1,88,857	—	80,155	—	1,08,702
Amount held in the Sinking Fund Investment Account.	35,74,162	—	—	—	9,23,902	44,98,064
Cash balance in the Sinking Fund. .	8,19,827	—	—	—	—	11,81,705
<i>Government of Assam.</i>						
Sinking Fund for 3 per cent Loan, 1952.	19,66,700	4,90,861	—	—	—	24,57,561
Amount held in the Sinking Fund Investment Account.	18,24,450	—	—	—	4,23,504	22,47,954
Cash balance in the Sinking Fund. .	1,42,250	—	—	—	—	2,09,607
<i>Government of North-West Frontier Province.</i>						
Sinking Fund for 3 per cent Loan, 1952.	15,20,788	91,000	—	—	—	16,11,788
<i>Government of Sind.</i>						
Sinking Fund for 3 per cent Loan, 1958.	3,00,075	[14,41,593	—	11,28,927	—	6,12,741
Amount held in the Sinking Fund Investment Account.	2,99,815	—	23,98,255	—	26,97,799	5,99,359
Cash balance in the Sinking Fund .	260	—	—	—	—	13,382

## DEBT OF INDIA.

No. 124.—Sinking Funds for Central and Provincial Rupee Loans—*contd.*

Heads.	Balance, 1st April, 1946.	TRANSACTION DURING 1946-47.				Balance, 31st March, 1947.
		Amount appropriated from Revenue and Interest on Investment, etc.	Realisation of Investment.	Amount expended on purchase of Securities for cancellation and other payments.	Addition to Investments.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>PROVINCIAL GOVERNMENTS.</b>						
<b>GOVERNMENT OF MADRAS.</b>						
Sinking fund for 3 per cent. Loan—						
1952 . . . . .	2,11,76,956	41,88,522	—	—	—	2,53,65,478
1955 . . . . .						
1956 . . . . .						
1953 . . . . .						
1959 . . . . .						
General Sinking Fund . . . . .						
Amount held in the Sinking Fund Investment Account.	1,84,74,357	—	—	—	—	(a)1,84,74,357
Cash Balance in the Sinking Fund .	27,02,599	—	—	—	—	68,91,121
<b>GOVERNMENT OF BOMBAY.</b>						
Sinking Fund for 3 per cent. Loan—						
1955 . . . . .	78,19,686	27,64,745	—	7,747	—	1,05,76,684
1956 . . . . .	50,92,153	26,52,272	—	7,466	—	77,36,959
1958 . . . . .	22,50,019	23,09,007	—	3,401	—	45,55,624
Amount held in the Sinking Fund Investment Account.	1,49,33,720	—	1,61,32,764	—	2,37,83,113	(a)2,25,84,069
Cash Balance in the Sinking Fund .	2,28,137	—	—	—	—	2,85,198
<b>GOVERNMENT OF UNITED PROVINCES.</b>						
Sinking Fund for 5 per cent. Loan, 1944.	4,69,100	—	—	75,100	—	3,94,000
Sinking Fund for 3 per cent. Loan—						
1961-66 . . . . .	961	2,55,025	—	—	—	62,55,986
1952 . . . . .	1,19,96,416	16,60,113	—	8,047	—	1,36,48,482
1958 . . . . .	41,19,808	20,89,231	—	8,055	—	62,00,984
1960 . . . . .	—	44,85,755	—	30,451	—	44,55,304
Amount held in the Sinking Fund Investment Account.	1,49,73,998	—	—	—	69,55,902	(a)2,19,29,900
Cash Balance in the Sinking Fund .	16,12,287	—	—	—	—	30,24,856
<b>GOVERNMENT OF PUNJAB.</b>						
Sinking Fund for 4 per cent. Punjab Bonds, 1948.	3,198	—	—	—	—	—
Sinking Fund for 3 per cent. Loan—						
1952 . . . . .	15,64,233	29,42,093	—	25,23,968	—	20,37,916
1958 . . . . .	13,014					
1949 . . . . .	1,324					
1955 . . . . .	23,840					
1956 . . . . .	14,182					
Cash Balance in the Sinking Fund .	16,19,790	—	—	—	—	20,37,916

(a) The face value of Securities held in the Sinking Fund Investment Account on 31st March 1947 was as follows :—

	Rs.
Madras . . . . .	1,84,70,500
Bombay . . . . .	2,24,71,300
United Provinces . . . . .	2,17,62,900
Central Provinces and Berar . . . . .	55,20,100
Assam . . . . .	26,51,900
Sind . . . . .	8,99,170

DEBT OF INDIA.

No. 124.—Sinking Funds for Central and Provincial Rupee Loans—*concl'd.*

Heads.	Balance, 1st April, 1946.	TRANSACTIONS DURING 1946-47.				Balance, 31st March, 1947.
		Amount appropriated from Revenue and Interest on Investment, etc.	Realisation of Investment.	Amount expended in purchase of Securities for cancellation and other payments.	Addition to Investments.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>PROVINCIAL GOVERNMENTS</b>						
<i>—cont'd.</i>						
<b>GOVERNMENT OF CENTRAL PROVINCES AND BERAR.</b>						
Sinking Fund for 3 per cent. Loan—						
1949 . . . . .	24,24,834	4,78,783	—	2,513	—	29,01,104
1952 . . . . .	22,45,622	3,53,657	—	1,293	—	25,97,986
1955 . . . . .	5,40,042	1,86,028	—	499	—	7,25,571
1956 . . . . .	3,60,569	1,84,704	—	488	—	5,44,785
1958 . . . . .	1,08,702	1,92,086	—	503	—	3,00,285
Amount held in the Sinking Fund Investment Account.	44,93,064	—	—	—	10,03,380	(a)55,01,444
Cash Balance in the Sinking Fund .	11,81,705	—	—	—	—	15,68,287
<b>GOVERNMENT OF ASSAM.</b>						
Sinking Fund for 3 per cent. Loan, 1952.						
Amount held in the Sinking Fund Investment Account.	24,57,561	5,04,661	—	—	—	29,62,222
Amount held in the Sinking Fund Investment Account.	22,47,954	—	—	—	4,36,606	(a)26,84,560
Cash Balance in the Sinking Fund .	2,09,607	—	—	—	—	2,77,662
<b>GOVERNMENT OF NORTH-WEST FRONTIER PROVINCE.</b>						
Sinking Fund for 3 per cent. Loan, 1952.						
Amount held in the Sinking Fund Investment Account.	16,11,788	91,000	—	—	—	17,02,788
<b>GOVERNMENT OF SIND.</b>						
Sinking Fund for 3 per cent. Loan, 1958.						
Amount held in the Sinking Fund Investment Account.	6,12,741	14,34,121	—	11,41,697	—	9,05,165
Amount held in the Sinking Fund Investment Account.	5,99,359	—	35,96,579	—	38,96,390	(a)8,99,170
Cash Balance in the Sinking Fund .	13,382	—	—	—	—	5,995

## LOANS AND

## No. 125.—Loans and Advances

*(The figures represent*

Nature of Loans or Advances.	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Advances to Provincial Governments and Coorg.	118,50,74,046	—	—	—	—	—
Loans to Indian States . . .	9,47,74,493 (a)	—	—	—	—	—
Loans to Local Funds, Municipalities, Port Funds, etc.—						
Loans to Major Port Trusts and Port Funds.	6,18,23,142	—	—	—	—	—
Loans to Presidency Corporations .	—	—	1,33,38,066(b)	12,31,42,178(b)	—	—
Loans to Municipalities . . .	68,26,342	—	1,74,73,514	24,96,845	28,74,138	1,80,08,014
Loans to District and other Local Fund Committees.	95,04,222	—	35,63,640	22,756	26,09,870	5,81,400
Loans to Land-holders and other Notabilities.	41,659	—	—	2,02,941	9,57,441	—
Loans to Railway Companies .	—	—	—	—	—	—
Advances to Cultivators . . .	25,28,458	1,89,550	1,09,88,366	50,74,791	1,26,08,571	20,30,928
Advances under Special Laws .	36,93,608	—	1,58,306	—	70,406	1,77,058
Loans to Local Boards for Railway construction.	—	—	8,56,740	—	—	—
Miscellaneous Loans and Advances	45,84,892	—	59,84,125	27,23,738	53,68,000	6,12,560
<b>TOTAL .</b>	<b>8,90,02,323</b>	<b>1,89,550</b>	<b>5,23,62,757</b>	<b>13,36,63,249</b>	<b>2,44,88,426</b>	<b>2,14,09,960</b>
Loans to Government Servants .	3,80,689	—	34,893	91,389	2,69,860	3,65,140
<b>GRAND TOTAL .</b>	<b>136,92,31,551</b>	<b>1,89,550</b>	<b>5,23,97,650</b>	<b>13,37,54,638</b>	<b>2,47,58,286</b>	<b>2,17,75,100</b>
Amount of interest received during 1941-42.	5,53,64,002	9,144	22,13,240	63,83,585	6,49,553	7,47,702

(a) Includes Rs. 23,92,880  
(b) Including loan to Port

Source.—Combined Finance and Revenue Accounts o

**ADVANCES.**

by Government.

(balances on 31st March, 1942).

Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	Nature of Loans or Advances.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
—	—	—	—	—	—	—	Advances to Provincial Governments and Coorg.
—	—	—	—	—	—	—	Loans to Indian States.
—	—	—	—	—	—	—	Loans to Local Funds, Municipalities, Port Funds, etc.—
—	—	—	—	—	—	—	Loans to Major Port Trusts and Port Funds.
—	—	—	—	—	—	—	Loans to Presidency Corporations.
52,03,114	10,61,042	41,84,928	1,59,765	9,54,772	74,893	1,08,323	Loans to Municipalities.
80,361	64,89,705	1,81,447	84,543	—	1,43,035	—	Loans to District and other Local Fund Committees.
1,30,190	3,744	8,60,772	1,62,108	1,27,970	—	—	Loans to Land-holders and other Notabilities.
—	—	—	—	—	—	—	Loans to Railway Companies.
81,62,247	57,11,849	46,36,977	12,58,786	10,28,142	4,27,511	30,39,221	Advances to Cultivators.
—	16,94,692	—	—	—	1,000	—	Advances under Special Laws.
—	—	—	—	—	—	—	Loans to Local Boards for Railway constructions.
7,30,655	57,264	14,270	17,254	3,36,620	1,25,136	7,46,518	Miscellaneous Loans and Advances.
1,43,06,567	1,50,18,296	98,78,394	16,82,456	24,47,504	7,71,575	38,94,062	<b>TOTAL.</b>
2,52,355	1,74,507	52,599	3,26,791	53,387	28,342	28,407	Loans to Government Servants.
1,45,58,922	1,51,92,803	99,30,993	20,09,247	25,00,891	7,99,917	39,22,469	<b>GRAND TOTAL.</b>
3,35,625	4,94,688	4,17,260	45,759	52,237	51,526	3,00,391	Amount of interest received during 1941-42.

being amount of Advances to Crown Representative for Loans to Indian States, etc. Trust and other Port Funds.

*the Central and Provincial Governments in India.*

## LOANS AND

## No. 125.—Loans and Advances

*(The figures represent*

Nature of Loans or Advances.	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Advances to Provincial Governments and Coorg.	111,11,50,265	—	—	—	—	—
Loans to Indian States	8,28,39,549 <sup>(b)</sup>	—	—	—	—	—
Loans to Local Funds, Municipalities, Port Funds, etc.—						
Loans to Major Port Trusts and Port Funds.	6,99,02,450	—	—	—	—	—
Loans to Presidency Corporations	—	—	1,50,76,988 <sup>(a)</sup>	11,75,05,823 <sup>(a)</sup>	16,40,800 <sup>(a)</sup>	—
Loans to Municipalities	81,15,962	—	1,66,81,887	23,70,050	32,67,052	1,74,26,899
Loans to District and other Local Fund committees.	73,39,647	—	34,62,608	17,885	24,36,504	6,26,923
Loans to Land-holders and other Notabilities.	32,705	—	—30	1,77,429	9,50,357	—
Loans to Railway Companies	—	—	—	—	—	—
Advances to Cultivators	23,57,116	1,29,969	1,04,07,435	52,70,390	2,01,15,330	22,10,558
Advances under Special Laws	42,48,428	—	1,55,988	—	71,017	44,97,120
Loans to Local Boards for Railway construction.	—	—	8,02,307	—	—	—
Miscellaneous Loans and Advances	1,19,35,791	—	53,79,911	26,39,489	64,68,699	5,32,872
<b>TOTAL</b>	<b>10,39,32,099</b>	<b>1,29,969</b>	<b>5,19,67,094</b>	<b>12,79,81,066</b>	<b>3,49,49,759</b>	<b>2,52,94,372</b>
Loans to Government Servants	7,56,902	—	14,758	66,814	1,61,986	2,18,401
<b>GRAND TOTAL</b>	<b>129,86,78,815</b>	<b>1,29,969</b>	<b>5,19,81,852</b>	<b>12,80,47,880</b>	<b>3,51,11,745</b>	<b>2,55,12,773</b>
Amount of interest received during 1942-43.	5,28,23,854	7,752	22,63,343	62,62,014	6,47,469	15,75,458

<sup>(a)</sup> Including Loans to<sup>(b)</sup> Includes Rs. 24,19,463



**ADVANCES.**

by Government—*contd.*

(balances on 31st March, 1943.)

Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	Nature of Loans or Advances.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
—	—	—	—	—	—	—	Advances to Provincial Governments and Coorg.
—	—	—	—	—	—	—	Loans to Indian States.
—	—	—	—	—	—	—	Loans to Local Funds, Municipalities, Port Funds, etc.—
—	—	—	—	—	—	—	Loans to Major Port Trusts and Port Funds.
—	—	—	—	—	—	—	Loans to Presidency Corporations.
58,35,515	10,26,346	45,40,726	1,48,012	9,04,500	67,864	1,07,209	Loans to Municipalities.
41,676	60,29,961	1,76,923	90,314	—	1,36,201	—	Loans to District and other Local Fund Committees.
1,23,097	3,497	8,49,517	1,46,313	1,15,815	—	—	Loans to Land-holders and other Notabilities.
—	—	—	—	—	—	—	Loans to Railway Companies.
83,13,761	48,41,719	46,33,186	9,75,444	10,50,030	6,08,091	25,38,060	Advances to Cultivators.
—	14,08,204	—	—	—	950	—	Advances under Special Laws.
—	—	—	—	—	—	—	Loans to Local Boards for Railway construction.
5,49,756	50,194	5,48,240	25,248	8,28,815	1,84,531	6,29,489	Miscellaneous Loans and Advances.
1,48,63,805	1,33,59,921	1,07,48,592	13,85,331	28,99,160	9,97,637	32,74,758	TOTAL.
1,82,556	1,15,604	30,494	5,44,214	54,105	25,591	52,484	Loans to Government Servants.
1,50,46,361	1,34,75,525	1,07,79,086	19,29,545	29,53,265	10,23,228	33,27,242	GRAND TOTAL.
3,78,595	5,71,043	5,17,122	60,856	55,847	42,142	3,99,967	Amount of interest received during 1942-43.

Port Trusts and other Port Funds being the amount of Advances to Crown Representative for Loans to Indian States, etc.

**LOANS AND**  
**No. 125.—Loans and Advances**

*(The figures represent*

Nature of Loans or Advances.	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Advances to Provincial Governments and Coorg.	98,70,50,362	—	—	—	—	—
Loans to Indian States . . .	6,22,48,139 (a)	—	—	—	—	—
Loans to Local Funds, Municipalities, Port Funds, etc.—						
Loans to Major Port Trusts and Port Funds.	5,96,60,050	—	—	—	—	—
Loans to Presidency Corporations	—	—	1,42,75,667(b)	11,15,75,594(b)	44,20,800 (b)	—
Loans to Municipalities . . .	62,20,933	—	1,58,15,105	22,34,144	34,64,999	2,08,90,189
Loans to District and other Local Fund Committees.	59,16,305	—	32,32,210	2,16,476	22,26,408	7,15,656
Loans to Landholders and other Notabilities.	26,399	—	—	1,58,425	9,39,823	—
Regimental and other Loans. . .	1,34,36,911	—	—	—	—	—
Loans to Railway Companies . . .	—	—	—	—	—	—
Advances to Cultivators . . .	21,43,019	58,788	99,35,193	62,65,956	3,11,09,547	19,17,492
Advances under Special Laws . . .	46,91,221	—	1,31,808	—	79,561	1,23,19,181
Loans to Local Boards for Railway construction.	—	—	7,45,260	—	—	—
Miscellaneous Loans and Advances	71,54,431	—	56,24,300	24,27,253	47,22,905	3,48,941
<b>TOTAL . . .</b>	<b>9,92,49,269</b>	<b>58,788</b>	<b>4,97,59,543</b>	<b>12,28,77,848</b>	<b>4,69,64,043</b>	<b>3,61,91,459</b>
Loans to Government Servants . . .	9,03,372	—	19,192	45,445	88,597	1,10,780
<b>GRAND TOTAL . . .</b>	<b>114,94,51,142</b>	<b>58,788</b>	<b>4,97,78,735</b>	<b>12,29,23,293</b>	<b>4,70,52,640</b>	<b>3,63,02,239</b>
Amount of interest received during 1943-44.	4,88,79,287	5,078	21,88,300	58,20,817	9,61,948	15,41,428

(a) Includes Rs. 17,01,793 being amount of  
(b) Includes loan to Port Trusts and other Port

**ADVANCES.**

by Government—*contd.*

(*balances on 31st March 1944.*)

Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	Nature of Loans or Advances.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
—	—	—	—	—	—	—	Advances to Provincial Governments and Coorg.
—	—	—	—	—	—	—	Loans to Indian States.
—	—	—	—	—	—	—	Loans to Local Funds, Municipalities, Port Funds, etc.—
—	—	—	—	—	—	—	Loans to Major Port Trusts and Port Funds.
—	—	—	—	—	—	—	Loans to Presidency Corporations.
65,81,471	10,89,550	49,94,811	1,35,175	8,28,888	60,553	1,06,028	Loans to Municipalities.
17,400	55,65,862	1,72,242	1,21,004	—	1,98,702	—	Loans to District and other Local Fund Committees.
1,15,925	3,235	8,37,712	76,771	94,269	—	—	Loans to Landholders and other Notabilities.
—	—	—	—	—	—	—	Regimental and other Loans.
—	—	—	—	—	—	—	Loans to Railway Companies.
55,47,367	41,70,197	38,36,331	5,43,526	9,89,095	18,41,467	21,31,935	Advances to Cultivators.
—	10,59,930	—	—	—	863	—	Advances under Special Laws.
—	—	—	—	—	—	—	Loans to Local Boards for Railway construction.
3,75,320	76,787	6,68,809	49,976	3,18,602	3,29,638	4,14,396	Miscellaneous Loans and Advances.
1,26,37,383	1,19,65,561	1,05,09,905	9,26,452	22,30,854	24,31,233	26,52,359	TOTAL.
1,26,618	56,844	19,334	3,29,368	26,448	16,468	72,650	Loans to Government Servants.
1,27,64,001	1,20,22,404	1,05,29,239	12,55,820	22,57,302	24,47,691	27,25,009	GRAND TOTAL.
8,46,791	6,36,171	4,99,626	74,062	57,501	47,222	9,39,295	Amount of interest received during 1943-44.

Advances to Crown Representative for Loans to Indian States etc. Funds,

**LOANS AND**  
**No. 125.—Loans and Advances**  
*(The figures represent*

Nature of Loans or Advances.	Central Govern- ment.	Govern- ment of Coorg.	Govern- ment of Madras.	Govern- ment of Bombay.	Govern- ment of Bengal.	Govern- ment of United Provinces.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Advances to Provincial Govern- ments and Coorg.	63,65,64,668	—	—	—	—	—
Loans to Indian States . . .	2,54,99,856(a)	—	—	—	—	—
Loans to Local Funds, Muni- cipalities, Port Funds, etc.—						
Loans to Major Port Trusts and Port Funds.	5,43,84,103	—	—	—	—	—
Loans to Presidency Corpora- tions.	—	—	1,36,99,078 (b)	10,53,41,917(b)	76,23,123(b)	—
Loans to Municipalities . . .	58,76,591	—	1,47,94,806	21,38,349	35,43,647	2,10,04,937
Loans to District and other Local Fund Committees.	59,20,383	—	30,45,713	7,097	20,21,832	6,78,134
Loans to Landholders and other Notabilities.	17,545	—	—	1,58,425	9,28,895	—
Regimental and other Loans . .	3,61,40,354	—	—	—	—	—
Loans to Railway Companies . .	—	—	—	—	—	—
Advances to Cultivators . . .	14,79,599	17,390	1,24,97,473	59,95,531	2,39,19,194	22,82,159
Advances under Special Laws . .	47,90,234	—	73,410	—	1,19,184	1,91,04,000
Loans to Local Boards for Rail- way construction.	—	—	6,85,470	—	—	—
Miscellaneous Loans and Advances.	69,84,527	—	46,27,299	19,55,665	82,79,982	2,93,609
<b>TOTAL .</b>	<b>11,55,93,336</b>	<b>17,390</b>	<b>4,94,23,249</b>	<b>11,55,96,984</b>	<b>4,64,35,857</b>	<b>4,33,62,839</b>
Loans to Government Servants . .	8,73,935	—	31,009	50,328	68,091	66,992
<b>GRAND TOTAL .</b>	<b>77,85,31,795</b>	<b>17,390</b>	<b>4,94,54,258</b>	<b>11,56,47,312</b>	<b>4,65,03,948</b>	<b>4,34,29,831</b>
Amount of interest received during 1944-45.	3,08,99,691	2,112	20,95,667	55,68,035	17,58,781	17,58,892

(a) Includes Rs. 14,83,045 being amount of  
(b) Including loans to Port Trusts and other Port

**ADVANCES.**

by Government—*contd.*

*balances on 31st March 1945.)*

Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	Nature of Loans or Advances.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
—	—	—	—	—	—	—	Advances to Provincial Governments and Coorg.
—	—	—	—	—	—	—	Loans to Indian States.
—	—	—	—	—	—	—	Loans to Local Funds, Municipalities, Port Funds, etc.—
—	—	—	—	—	—	—	Loans to Major Port Trusts and Port Funds.
—	—	—	—	—	—	—	Loans to Presidency Corporations.
71,27,437	14,14,483	48,32,168	1,22,417	7,57,260	52,948	1,04,776	Loans to Municipalities.
16,500	49,98,407	1,67,396	1,05,052	—	1,86,998	—	Loans to District and other Local Fund Committees.
1,10,214	2,956	7,14,960	224	69,621	—	—	Loans to Landholders and other Notabilities.
—	—	—	—	—	—	—	Regimental and other Loans.
—	—	—	—	—	—	—	Loans to Railway Companies.
38,41,010	37,78,839	57,19,634	3,18,712	16,04,319	33,66,189	13,70,826	Advances to Cultivators.
—	7,75,756	—	—	—	775	—	Advances under Special Laws.
—	—	—	—	—	—	—	Loans to Local Boards for Railway construction.
2,91,365	65,458	13,28,509	65,961	3,13,107	5,16,184	3,22,867	Miscellaneous Loans and Advances.
1,13,86,526	1,10,35,899	1,27,62,667	6,12,366	27,44,307	41,23,094	17,98,469	TOTAL.
96,887	30,165	11,041	2,52,008	12,518	10,202	67,424	Loans to Government Servants.
1,14,83,413	1,10,66,064	1,27,73,708	8,64,454	27,56,825	41,33,296	18,65,893	GRAND TOTAL.
4,98,063	4,33,639	4,22,209	42,362	62,466	77,544	3,39,219	Amount of interest received during 1944-45.

Advances to Crown Representative for Loans to Indian States, etc. Funds.

**LOANS AND**  
**No. 125.—Loans and Advances**  
*(The figures represent*

Nature of Loans or Advances.	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Advances to Provincial Governments and Coorg.	52,13,20,269	—	—	—	—	—
Loans to Indian States . . . .	68,80,044 (a)	—	—	—	—	—
Loans to Local Funds, Municipalities, Port Funds, etc.—						
Loans to Major Port Trusts and Port Funds.	5,14,91,909	—	—	—	—	—
Loans to Presidency Corporations	—	—	1,56,21,195(b)	9,86,95,020(b)	33,67,000(b)	—
Loans to Municipalities . . . .	88,65,479	—	1,39,01,441	12,62,123	39,29,087	2,08,58,178
Loans to District and other Local Fund Committees.	59,12,363	—	28,00,849	71,382	18,09,515	7,30,211
Loans to Landholders and other Notabilities.	481	—	—	1,42,232	8,65,150	—
Regimental Loans . . . . .	9,78,514	—	—	—	—	—
Loans to Railway Companies . .	—	—	—	—	—	—
Advances to Cultivators . . . .	14,37,536	5,446	1,61,04,721	65,73,226	2,17,53,070	31,06,766
Advances under Special Laws . .	60,19,489	—	49,887	—	1,13,155	2,29,36,320
Loans to Local Boards for Railway construction.	—	—	6,22,806	—	—	—
Miscellaneous Loans and Advances.	69,21,836	—	34,45,867	18,88,213	1,03,89,046	2,07,947
<b>TOTAL</b> . . . . .	<b>8,16,27,607</b>	<b>5,446</b>	<b>5,25,46,766</b>	<b>10,86,32,196</b>	<b>4,22,26,025</b>	<b>4,78,39,422</b>
Loans to Government Servants . .	4,92,530	—	44,065	62,408	91,032	54,439
<b>GRAND TOTAL</b> . . . . .	<b>61,03,20,450</b>	<b>5,446</b>	<b>5,25,90,831</b>	<b>10,86,94,604</b>	<b>4,23,17,057</b>	<b>4,78,93,861</b>
Amount of interest received during 1945-46.	2,76,18,669	504	18,70,291	52,28,682	15,36,161	20,04,752

(a) Includes Rs. 15,21,349 being amount of Advances to Crown Representative for Loans to Indian States, etc.

(b) Including loans to Port Trusts and other Port Funds.

**ADVANCES.**

 by Government—*contd.*
*(balances on 31st March, 1946.)*

Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	Nature of Loans or Advances.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
—	—	—	—	—	—	—	Advances to Provincial Governments and Coorg.
—	—	—	—	—	—	—	Loans to Indian States.
—	—	—	—	—	—	—	Loans to Local Funds, Municipalities, Port Funds, etc.—
—	—	—	—	—	—	—	Loans to Major Port Trusts and Port Funds.
—	—	—	—	—	—	—	Loans to Presidency Corporations.
78,80,085	14,26,641	59,52,336	1,09,798	1,92,912	45,039	1,03,501	Loans to Municipalities.
15,600	45,33,006	1,62,381	94,316	—	1,44,664	—	Loans to District and other Local Fund Committees.
42,500	2,660	6,34,938	—	43,655	—	—	Loans to Landholders and other Notabilities.
—	—	—	—	—	—	—	Regimental Loans.
—	—	—	—	—	—	—	Loans to Railway Companies.
21,75,766	34,73,290	55,47,981	3,06,983	17,13,944	58,33,964	8,53,401	Advances to Cultivators.
—	5,49,359	—	—	—	725	—	Advances under Special Laws.
—	—	—	—	—	—	—	Loans to Local Boards for Railway constructions.
2,58,520	80,638	7,47,507	—5,753	3,03,522	34,24,464	2,70,317	Miscellaneous Loans and Advances.
1,03,72,471	1,00,65,594	1,30,45,143	5,05,344	22,54,033	94,48,856	12,27,219	TOTAL.
81,438	32,239	23,272	2,27,525	6,867	14,895	60,493	Loans to Government Servants.
1,04,53,909	1,00,97,833	1,30,68,415	7,32,869	22,60,900	94,63,751	12,87,712	GRAND TOTAL.
5,24,587	4,92,878	4,61,828	38,034	39,843	1,33,248	1,73,712	Amount of interest received during 1945-46.

**LOANS AND**  
**No. 125.—Loans and Advances**  
*(The figures represent*

Nature of Loans or Advances.	Central Government.	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Advances to Provincial Governments and Coorg.	55,74,78,378	—	—	—	—	—
Advances to Foreign Governments	5,00,00,000	—	—	—	—	—
Loans to Indian States . . .	66,47,193(a)	—	—	—	—	—
Loans to Local Funds, Municipalities, Port Funds, etc.—						
Loans to Major Port Trusts and Port Funds.	6,11,11,544	—	—	—	—	—
Loans to Presidency Corporations	—	—	2,14,71,120(b)	9,18,24,553(b)	52,87,785(b)	—
Loans to Municipalities . . .	97,65,242	—	1,25,19,552	12,69,672	37,15,326	2,44,37,979
Regimental and other Loans . .	10,65,793	—	—	—	—	—
Loans to District and other Local Fund Committees.	59,45,738	—	25,71,423	2,42,711	19,94,678	7,45,134
Loans to Landholders and other Notabilities.	—	—	—	1,30,148	8,50,638	—
Loans to Railway Companies . .	—	—	—	—	—	—
Advances to Cultivators . . .	30,48,959	5,395	1,94,45,509	1,12,04,710	2,52,98,965	49,09,546
Advances under Special Laws . .	99,11,380	—	22,953	—	1,69,481	2,50,41,603
Loans to Local Boards for Railway construction.	—	—	5,57,131	—	—	—
Miscellaneous Loans and Advances.	2,56,73,092	—	46,41,914	16,87,595	1,31,34,599	8,39,226
<b>TOTAL . . .</b>	<b>11,65,21,748</b>	<b>5,395</b>	<b>6,12,29,602</b>	<b>10,63,59,389</b>	<b>5,04,51,472</b>	<b>5,59,73,488</b>
Loans to Government Servants . .	12,09,010	—	2,93,646	95,520	1,25,274	1,39,847
<b>GRAND TOTAL . .</b>	<b>73,18,56,329</b>	<b>5,395</b>	<b>6,15,23,248</b>	<b>10,64,54,909</b>	<b>5,05,76,746</b>	<b>5,61,13,335</b>
Amount of interest received during 1946-47.	2,31,70,367	11	17,70,347	48,46,508	17,31,634	20,19,769

(a) Includes Rs. 16,31,953 being amount of Advances to Crown Representative for Loans to Indian States, etc.  
(b) Including loans to Port Trusts and other Port Funds.



**ADVANCES.**

by Government,—concl'd.

(balances on 31st March 1947.)

Government of Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of North-West Frontier Province.	Government of Orissa.	Government of Sind.	Nature of Loans or Advances.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
—	—	—	—	—	—	—	Advances to Provincial Governments and Coorg.
—	—	—	—	—	—	—	Advances to Foreign Governments.
—	—	—	—	—	—	—	Loans to Indian States.
—	—	—	—	—	—	—	Loans to Local Funds, Municipalities, Port Funds, etc.—
—	—	—	—	—	—	—	Loans to Major Port Trusts and Port Funds.
—	—	—	—	—	—	—	Loans to Presidency Corporations.
82,92,437	15,60,244	77,68,198	98,816	1,19,904	71,812	1,01,101	Loans to Municipalities.
—	—	—	—	—	—	—	Regimental and other Loans.
62,786	40,40,508	1,57,190	1,27,067	—	1,32,610	—	Loans to District and other Local Fund Committees.
25,000	2,345	6,34,938	50,000	34,773	—	—	Loans to Landholders and other Notabilities.
—	—	—	—	—	—	—	Loans to Railway Companies.
15,55,117	39,99,150	67,20,647	13,19,373	10,53,956	71,06,224	8,02,660	Advances to Cultivators.
—	5,04,121	—	—	—	625	—	Advances under Special Laws.
—	—	—	—	—	—	—	Loans to Local Boards for Railway construction.
3,06,330	1,36,530	10,19,564	80,005	2,98,584	16,53,223	2,30,605	Miscellaneous Loans and Advances.
1,02,41,670	1,02,42,898	1,63,00,537	16,75,261	15,07,217	89,64,494	11,34,366	<b>TOTAL.</b>
3,31,785	1,22,709	47,986	2,80,727	46,526	57,012	1,42,416	Loans to Government Servants.
1,05,73,455	1,03,65,607	1,63,48,523	19,55,988	15,53,743	90,21,506	12,76,782	<b>GRAND TOTAL.</b>
4,49,778	3,35,784	4,70,869	34,411	25,717	1,34,167	92,184	Amount of interest received during 1946-47.

## CASH BALANCES.

## No. 126.—Cash Balances at the close of the Year.

	1941-42.			
	In India.		In England.	Total Cash Balances.
	Cash in District Treasuries.	Cash in Reserve Bank and its Branches.	Balances with the Secretary of State and the High Commissioner.	
	Rs.	Rs.		Rs.
Central Government . . . . .	18,13,215	15,14,63,418	£459,254(a) =Rs. 61,23,393	15,94,00,026
Provincial Governments—				
Government of Madras . . . . .	66,04,008	39,82,857	—	1,05,86,865
„ „ Bombay . . . . .	24,32,275	2,55,26,384	—	2,79,58,659
„ „ Bengal . . . . .	50,41,629	81,98,293	—	1,32,39,922
„ „ United Provinces . . . . .	15,42,764	93,25,054	—	1,08,67,818
„ „ Punjab . . . . .	3,94,502	1,42,82,554	—	1,46,77,056
„ „ Bihar . . . . .	6,60,312	83,35,077	—	89,95,389
„ „ Central Provinces and Berar . . . . .	8,94,601	55,95,449	—	64,90,050
„ „ Assam . . . . .	15,14,693	64,61,852	—	79,76,545
„ „ North-West Frontier Province . . . . .	2,31,899	53,67,052	—	55,98,951
„ „ Orissa . . . . .	2,94,216	36,07,211	—	39,01,427
„ „ Sind . . . . .	8,37,727	38,84,596	—	47,22,323

(a) Converted into Rs. at £1=Rs. 13½.

Source : Combined Finance and Revenue Accounts of the Central and Provincial Governments in India.

CASH BALANCES.

No. 126.—Cash Balances at the close of the Year—contd.

	1942-43.			
	In India.		In England.	Total Cash Balances.
	Cash in District Treasuries.	Cash in Reserve Bank and its Branches.	Balances with the Secretary of State and the High Commissioner.	
	Rs.	Rs.		Rs.
Central Government	—5,16,631	17,40,94,312	£655,334(a) =Rs. 87,37,786	18,23,15,467
<b>Provincial Governments—</b>				
Government of Madras	64,48,274	3,11,53,900	—	3,76,02,174
„ „ Bombay	5,33,134	1,92,78,654	—	1,98,11,788
„ „ Bengal	19,94,540	2,40,51,380	—	2,60,45,920
„ „ United Provinces	9,97,652	1,88,43,857	—	1,98,41,509
„ „ Punjab	5,33,753	3,00,49,648	—	3,05,83,401
„ „ Bihar	6,39,902	1,67,55,982	—	1,73,95,884
„ „ Central Provinces and Berār	8,78,272	2,03,49,271	—	2,12,27,543
„ „ Assam	23,01,643	1,07,63,031	—	1,30,64,674
„ „ North-West Frontier Province	1,78,941	1,08,78,556	—	1,10,57,497
„ „ Orissa	2,98,047	29,56,379	—	32,54,426
„ „ Sind	3,36,740	44,62,773	—	47,99,513

(a) Converted into Rs. at £1=Rs. 13½.

## CASH BALANCES.

No. 126.—Cash Balances at the close of the Year—*contd.*

	1943-44.			
	In India.		In England.	Total Cash Balances.
	Cash in District Treasuries.	Cash in Reserve Bank and its Branches.	Balances with the Secretary of State and the High Commissioner.	
	Rs.	Rs.		Rs.
Central Government . . . . .	—86,82,897	83,44,40,602	£811,733(a) = Rs. 1,08,23,106	83,65,80,811
Provincial Governments—				
Government of Madras . . . . .	84,12,925	57,14,236	—	1,41,27,161
„ „ Bombay . . . . .	2,57,129	73,59,847	—	76,16,976
„ „ Bengal . . . . .	31,06,722	2,75,53,869	—	3,06,60,591
„ „ United Provinces . . . . .	16,89,671	3,17,41,148	—	3,34,30,819
„ „ Punjab . . . . .	7,23,527	3,13,92,043	—	3,21,15,570
„ „ Bihar . . . . .	10,30,370	2,02,00,301	—	2,12,30,671
„ „ Central Provinces and Berar . . . . .	10,83,973	1,89,78,225	—	1,80,62,198
„ „ Assam . . . . .	30,20,191	1,04,60,039	—	1,34,80,230
„ „ North-West Frontier Province . . . . .	2,04,993	94,38,401	—	96,43,394
„ „ Orissa . . . . .	4,64,608	39,55,990	—	44,20,598
„ „ Sind . . . . .	19,72,489	3,95,08,881	—	4,14,81,370

(a) Converted into Rs. at £1 = Rs. 13½.

CASH BALANCES.

No. 126.—Cash Balances at the close of the Year—*contd.*

	1944-45.			
	In India.		In England.	Total Cash Balances.
	Cash in District Treasuries.	Cash in Reserve Bank and its Branches.	Balances with the Secretary of State and the High Commissioner.	
	Rs.	Rs.		Rs.
Central Government . . . . .	—29,96,190	268,79,24,100	£1,661,686(a) =Rs. 2,21,55,807	266,27,72,103
Provincial Governments—				
Government of Madras . . . . .	86,24,981	79,45,124	—	1,65,70,105
„ „ Bombay . . . . .	18,90,590	—2,92,75,150	—	—2,73,84,560
„ „ Bengal . . . . .	47,29,965	3,17,50,819	—	3,64,80,784
„ „ United Provinces . . . . .	17,33,693	6,69,06,615	—	6,86,40,308
„ „ Punjab . . . . .	8,99,389	3,58,90,992	—	3,67,90,381
„ „ Bihar . . . . .	19,20,797	3,41,01,487	—	3,60,22,284
„ „ Central Provinces and Berar . . . . .	10,76,188	81,72,482	—	92,48,670
„ „ Assam . . . . .	43,29,705	1,51,64,449	—	1,94,94,154
„ „ North-West Frontier Province . . . . .	2,76,379	1,23,74,024	—	1,26,50,403
„ „ Orissa . . . . .	4,03,970	47,36,342	—	51,40,312
„ „ Sind . . . . .	14,58,170	34,66,423	—	49,24,593

(a) Converted into Rs. at £1 = Rs. 13½.

## CASH BALANCES.

No. 126.—Cash Balances at the close of the Year—*contd.*

	1945-46.			
	In India.		In England.	Total Cash Balances.
	Cash in District Treasuries.	Cash in Reserve Bank and its Branches.	Balances with the Secretary of State and the High Commissioner.	
	Rs.	Rs.		Rs.
Central Government . . . . .	—41,31,712	528,19,32,687	£1,341,330(a) =Rs. 1,78,84,396	529,52,85,371
Provincial Governments—				
Government of Madras . . . . .	79,67,394	2,30,41,647	—	3,10,09,041
„ „ Bombay . . . . .	21,77,914	3,92,99,862	—	4,14,77,776
„ „ Bengal . . . . .	75,54,470	6,89,95,471	—	7,65,49,941
„ „ United Provinces . . . . .	9,37,427	2,40,45,795	—	2,49,83,222
„ „ Punjab . . . . .	7,11,870	2,77,90,267	—	2,85,02,137
„ „ Bihar . . . . .	9,62,298	2,85,07,775	—	2,94,70,073
„ „ Central Provinces and Berar . . . . .	10,85,178	2,19,60,277	—	2,30,45,455
„ „ Assam . . . . .	19,44,459	3,53,42,427	—	3,72,86,886
„ „ North-West Frontier Province . . . . .	2,88,083	1,49,72,468	—	1,52,60,551
„ „ Orissa . . . . .	4,37,749	33,11,969	—	1,37,49,718
„ „ Sind . . . . .	24,25,349	93,39,791	—	1,17,65,140

(a) Converted into Rs. at £1 = Rs. 13½.

## CASH BALANCES.

No. 126.—Cash Balances at the close of the Year—*contd.*

				1946-47.			
				In India.		In England.	Total Cash Balances.
				Cash in District Treasuries.	Cash in Reserve Bank and its Branches.	Balances with the Secretary of State and the High Commis- sioner.	
				Rs.	Rs.		Rs.
Central Government . . . . .				—5,18,85,615	422,64,14,095	£372,168(a) =Rs. 49,62,234	417,94,90,714
Provincial Governments—							
Government of Madras . . . . .				86,79,652	1,10,17,411	—	1,96,97,063
" " Bombay . . . . .				5,81,548	—2,36,73,419	—	—2,30,91,871
" " Bengal . . . . .				90,18,005	5,04,70,757	—	5,94,88,762
" " United Provinces . . . . .				6,15,017	4,93,43,966	—	4,99,58,983
" " Punjab . . . . .				16,53,360	—4,64,396	—	11,88,964
" " Bihar . . . . .				4,10,948	—54,50,420	—	—50,39,472
" " Central Provinces and Berar . . . . .				10,34,887	1,89,41,264	—	1,99,76,151
" " Assam . . . . .				18,22,359	2,88,18,413	—	3,06,40,772
" " North-West Frontier Province . . . . .				2,63,111	1,35,12,363	—	1,37,75,474
" " Orissa . . . . .				3,60,838	95,25,885	—	98,86,723
" " Sind . . . . .				9,04,990	2,36,87,781	—	2,45,92,771

(a) Converted into Rs. at £1 = Rs. 13½.

## CASH BALANCES.

No. 126.—Cash Balances at the close of the Year—*contd.*

	1947-48.			
	In India.		In England.	
	Cash in District Treasuries.	Cash in Reserve Bank and its Branches.	Balances with the Secretary of State and the High Commissioner.	Total Cash Balances.
	Rs.	Rs.	Rs.	Rs.
Central Government . . . . .	39,14,862	645,96,53,739	..	646,35,68,601
<b>PROVINCIAL GOVERNMENTS.</b>				
Government of—				
Madras . . . . .	8,07,801	(—)1,73,72,120	—	(—)1,65,64,319
Bombay . . . . .	37,94,685	(—)2,75,10,524	—	(—)2,37,15,839
West Bengal . . . . .	1,20,71,038	(—)1,67,66,713	—	(—)46,95,675
United Provinces . . . . .	14,62,046	1,96,10,374	—	2,10,72,420
East Punjab . . . . .	12,77,409	(—)71,81,640	—	(—)59,04,231
Bihar . . . . .	7,36,125	38,71,036	—	46,07,561
Central Provinces and Berar . . . . .	11,52,608	87,01,134	—	98,53,742
Assam . . . . .	15,31,804	2,17,30,626	—	2,32,62,430
Orissa . . . . .	4,56,217	1,64,08,878	—	1,68,65,095

NOTE.—Figures for 1947-48 and 1948-49 are unadjusted and subject to revision.



**CASH BALANCES.**

**No. 126.—Cash Balances at the close of the Year—concl'd.**

	1948-49.			
	In India.		In England.	
	Cash in District Treasuries.	Cash in Reserve Bank and its Branches.	Balances with the Secretary of State and the High Commissioner.	Total Cash Balances.
	Rs.	Rs.	Rs.	Rs.
Central Government . . . . .	72,59,046	184,87,65,020	—	185,60,24,066
<b>PROVINCIAL GOVERNMENTS.</b>				
Government of—				
Madras . . . . .	9,80,572	3,02,86,877	—	3,12,67,449
Bombay . . . . .	92,98,592	(—)3,69,51,624	—	(—)2,76,53,032
West Bengal . . . . .	32,19,661	9,95,83,587	—	10,28,03,248
United Provinces . . . . .	14,80,533	86,10,172	—	1,00,90,705
East Punjab . . . . .	14,04,523	(—)3,08,32,874	—	(—)2,94,28,351
Bihar . . . . .	14,70,608	(—)34,29,183	—	(—)19,58,575
Central Provinces and Berar . . . . .	13,15,126	3,70,51,330	—	3,83,66,456
Assam . . . . .	14,50,620	2,07,15,254	—	2,21,65,874
Orissa . . . . .	68,74,550	1,45,09,032	—	2,13,83,582

**TAXATION PER HEAD.**  
**No. 127.—Taxation per head in India.**

Heads of Taxation.	1941-42.	1942-43.	1943-44.	1944-45.	1945-46.	1946-47.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Customs . . . . .	39,79,72,240	26,41,91,005	27,84,93,821	41,18,81,256	75,05,04,503	91,98,33,297
Central Excise Duties . . . . .	13,15,13,282	12,79,35,874	24,91,99,657	37,25,43,643	45,82,67,268	43,0
Corporation Tax . . . . .	11,65,52,769	31,40,11,035	51,27,75,290	83,65,29,838	84,05,80,397	68,85,44,839
Taxes on Income <i>other than</i> Corporation Tax.	32,82,13,535	54,91,95,387	78,62,75,562	108,56,40,200	96,19,23,522	93,21,25,413
Salt . . . . .	8,79,38,752	10,50,10,391	7,92,00,540	8,86,93,946	9,78,59,319	8,57,64,675
Provincial Excise . . . . .	14,44,94,308	18,32,43,822	28,21,64,522	45,48,63,905	53,90,87,288	52,88,23,792
Stamps . . . . .	10,74,24,916	11,48,05,209	15,34,69,201	16,42,58,425	17,85,06,561	20,62,37,245
Registration . . . . .	1,38,76,743	1,66,40,405	2,56,92,089	2,47,84,580	2,65,80,005	3,05,14,285
Receipts under Motor Vehicles Acts	1,08,72,154	91,36,891	1,21,96,852	1,40,75,795	1,73,24,668	2,30,94,151
Other Taxes and Duties . . . . .	5,51,28,993	7,03,91,879	12,67,00,730	20,48,66,193	23,61,00,324	24,69,70,786
<b>Total (excluding Land Revenue which is not properly taxation).</b>	<b>139,39,87,692</b>	<b>175,45,61,898</b>	<b>250,61,68,264</b>	<b>365,81,17,781</b>	<b>410,67,33,855</b>	<b>400,64,17,765</b>
Land Revenue . . . . .	27,62,88,279	29,17,15,557	30,18,62,829	31,24,00,125	30,31,09,650	30,92,31,678
<b>Total (including Land Revenue)</b>	<b>167,02,75,971</b>	<b>204,62,77,455</b>	<b>280,80,31,093</b>	<b>397,05,17,906</b>	<b>440,98,43,505</b>	<b>431,56,49,443</b>
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Payment per head of population* and assuming that the whole taxation is paid by inhabitants of India :						
(i) exclusive of Land Revenue	4 11 5	5 13 6	8 4 0	11 13 11	13 2 2	13 1 8†
(ii) inclusive of Land Revenue	5 10 4	6 13 1	9 3 10	12 14 1	14 1 8	14 1 10†

\*Population during inter-censal years estimated on the assumption of a constant geometric rate of increase.

†Calculated on the estimated mid-year population of 1946.

*Source : Combined Finance and Revenue Accounts of the Central and Provincial Governments in India.*