



GOVERNMENT OF INDIA

Report

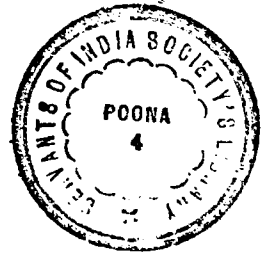
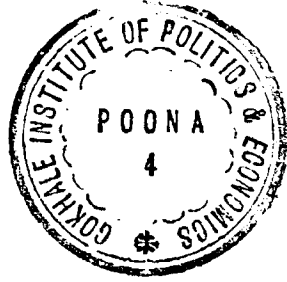
OF THE

TAXATION ENQUIRY COMMISSION

1953 - 54

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VOL I



REPORT

OF THE

TAXATION ENQUIRY COMMISSION

1953-54

VOLUME I

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STATISTICAL APPENDIX
(STATEMENTS RELATING TO CHAPTER II)

STATEMENT I.—Current Revenues of the

	1938-39		1944-45	
	(Accounts)		(Accounts)	
		Per cent.		Per cent.
<i>Group I—Taxes on Income and Property</i>				
1. Tax on income other than corporation tax	15,24		1,07,08	
<i>Deduct—Share payable to States</i>	1,50		26,56	
Net receipts from income-tax	13,74	16·57	80,52	24·08
2. Corporation tax	2,04	2·46	84,22	25·19
3. Estate duty (a)	..	..	..	..
<i>Deduct—Share payable to States</i>	..	..	..	..
Net receipts from estate duty	..	..	..	..
Sub-total I	15,78	19·03	1,64,74	49·26
<i>Group II—Chiefly Consumption Taxes</i>				
1. Customs—				
(a) Imports	39,80		91,95	
(b) Exports	4,10		2,84	
(c) Land customs	49		68	
(d) Miscellaneous	13		71	
Gross receipts (less refunds)	43,02		41,26	
<i>Deduct—Share assigned to States</i>	2,51		1,49	
Net receipts from customs	40,51	48·86	39,77	11·89
2. Union excise duties	8,66		38,14	
<i>Deduct—Share assigned to States</i>	..		..
Net receipts from Union excise duties	8,66	10·45	38,14	11·41
3. Salt duty	8,12	9·79	9,29	2·78
4. State excise	26	0·31	69	0·21
Sub-total II	57,55	69·42	87,89	26·28
<i>Group III—Revenue from Public Enterprises</i>				
1. Railways (net contribution)	1,37	1·65	32,00	9·57
2. Posts and telegraphs (net) (b)	19	0·23	10,25	3·07
3. Opium (net) (c)	25	0·30	(-) 4	(-) 0·01
4. Forests (net) (c)	(-) 3	(-) 0·04	(-) 9	(-) 0·03
5. Irrigation works for which capital accounts are kept (net)	(-) 6	(-) 0·07	(-) 4	(-) 0·01

Government of India

(Amounts in lakhs of Rupees)

1950-51		1951-52		1952-53		1953-54		1954-55	
(Accounts)		(Accounts)		(Accounts)		(R.E.)		(B.E.)	
Per cent.		Per cent.		Per cent.		Per cent.		Per cent.	
1,32,73		1,46,19		1,41,43		1,26,60		1,26,65	
47,52		52,86		56,98		57,29		55,98	
85,21	20.86	93,33	18.23	84,45	20.31	69,31	17.58	70,67	16.31
40,49	9.91	41,41	8.09	43,80	10.54	38,40	9.74	38,35	8.85
..	..	..	..	..	..	..	..	4,00	..
..	..	..	..	..	..	..	..	3,75	..
..	..	..	..	..	..	..	..	25	0.06
1,25,70	30.78	1,34,74	26.32	1,28,25	30.85	1,07,71	27.31	1,09,27	25.22
1,07,70		1,41,59		1,18,07		1,19,25		1,34,20	
47,56		90,74		55,97		40,30		40,50	
4,59		3,59		2,72		2,00		2,00	
1,78		1,17		1,87		70		80	
1,57,15		2,32,60		1,73,75		1,60,00		1,75,00	
..		91		..		..		..
1,57,15	38.48	2,31,69	45.25	1,73,75	41.79	1,60,00	40.57	1,75,00	40.38
67,54		85,78		83,03		93,55		1,04,45	
..		..		16,83		15,55		16,29	
67,54	16.54	85,78	16.75	66,20	15.92	78,00	19.78	88,16	20.34
..
2,06	0.50	1,95	0.38	16	0.04	16	0.04	15	0.03
2,26,75	55.52	3,19,42	62.39	2,40,11	57.75	2,38,16	60.39	2,63,31	60.76
6,50	1.59	6,93	1.35	7,11	1.71	7,50	1.90	7,37	1.70
3,98	0.97	3,43	0.67	1,87	0.45	2,02	0.51	1,50	0.35
1,96	0.48	69	0.13	55	0.13	(-) 62	(-) 0.16	(-) 10	(-) 0.02
97	0.24	1,10	0.21	(-) 13	(-) 0.03	(-) 15	(-) 0.04	(-) 18	(-) 0.04
(-) 2	..	(-) 1	..	1	..	..	..	..	..

STATEMENT I.—Current Revenues of the

	1938-39 (Accounts)		1944-45 (Accounts)	
		Per cent.		Per cent.
<i>Group III—Revenue from Public Enterprises—contd.</i>				
6. Irrigation works for which no capital accounts are kept (gross) . . . . .	..	..	..	..
7. Electricity schemes (net) . . . . .	..	..	..	..
8. Road transport (net) . . . . .	..	..	..	..
• Sub-total III	1,72	2.07	42,08	12.58
<i>Group IV—Other Taxes and Duties</i>				
1. Land revenue	18	0.22	31	0.09
2. Stamps	35	0.42	79	0.24
3. Registration	1	0.01	2	0.01
4. Motor vehicles taxation	3	0.04	7	0.02
5. Other taxes and duties (d) . . . . .	..	..	7	0.02
Sub-total IV	57	0.69	1,26	0.38
<i>Group V—Miscellaneous</i>				
1. Civil administration (e)	105	1.27	2,47	0.74
2. Civil works	32	0.39	77	0.23
3. Debt services—interest	74	0.89	1,79	0.54
4. Miscellaneous and extraordinary items (f)	5,17	6.24	33,40	9.99
Sub-total V	7,28	8.78	38,43	11.49
TOTAL	82,90	100.00	3,34,40	100.00

NOTE.—Figures for the years 1938-39 and 1944-45 relate to the pre-partition Centre administered areas for 1938-39 and 1944-45 are included. In 1950-51 and 1951-52 all i.e., Bilaspur, Kutch, Manipur and Tripura are covered in the budget of the Government Coorg, Himachal Pradesh, Vindhya Pradesh, Delhi, Bhopal and Ajmer now have their own

(a) The Estate Duty Act came into force from 15th October 1953. The entire shares of Part C States which are to be retained by the Central Government.

(b) Net receipts after deducting working expenses and interest charges.

(c) The entire expenditure shown under Opium and Forests has been deducted from

(d) Details of 'other taxes and duties' for four Part C States included here are not

(e) Receipts under General Administration, Administration of Justice, Jails, Police,

(f) Receipts in aid of Superannuation, Stationery and Printing, Currency and Mint and

Government of India—contd.

(Amounts in lakhs of Rupees)

1950-51 (Accounts)		1951-52 (Accounts)		1952-53 (Accounts)		1953-54 (R.E.)		1954-55 (B.E.)	
Per cent.		Per cent.		Per cent.		Per cent.		Per cent.	
3	0·01	2	..	..	..	..	..	..	..
1	..	..	..	1	..	(—)1	..	..	..
1	..	2	..	(—)1	..	..	..	1	..
13,44	3·29	12,18	2·38	9,41	2·26	8,74	2·22	8,60	1·98
2,00	0·49	2,88	0·56	43	0·10	52	0·13	53	0·12
1,77	0·43	1,88	0·37	1,31	0·32	1,44	0·37	1,45	0·33
4	0·01	5	0·01	2	..	2	..	2	..
24	0·06	27	0·05	5	0·01	5	0·01	5	0·01
50	0·12	75	0·15	6	0·01	6	0·02	7	0·02
4,55	1·11	5,83	1·14	1,87	0·45	2,09	0·53	2,12	0·49
10,86	2·66	12,61	2·46	11,39	2·74	10,34	2·62	10,48	2·42
1,67	0·41	1,74	0·34	1,71	0·41	1,62	0·41	1,62	0·37
2,13	0·52	1,78	0·35	2,91	0·70	2,78	0·70	2,78	0·64
23,28	5·70	23,69	4·63	20,09	4·83	22,90	5·81	35,16	8·11
37,94	9·29	39,82	7·77	36,10	8·68	37,64	9·55	50,04	11·55
4,08,38	100·00	5,11,99	100·00	4,15,74	100·00	3,94,34	100·00	4,33,34	100·00

and those for later years are for the Union Government. The revenue receipts of Centrally the Part C States (except Coorg) are included but since 1952-53 only four Part C States of India. As a result of the passage of Government of Part C States Act, 1951 six States, legislatures and separate budgets.

receipts from this source are to be assigned to the States except the cost of collection and

revenue receipts under these heads.
available.

Education, Medical, and Public Health, Agriculture, Ports and Pilotage, Broadcasting etc.
Extraordinary items.

		Part A States	
		Per cent.	
<i>Group I—Revenue shared between the Union and State Governments.</i>			
1.	Share of income-tax (other than corporation tax)	51·01	15·13
2.	Share of Union excise duties	13·57	4·02
	Sub-total I	64·58	19·15
<i>Group II—Taxes on Income</i>			
1.	Agricultural income-tax	2·53	0·75
2.	Tax on professions, trades and callings	0·07	0·02
	Sub-total II	2·60	0·77
<i>Group III—Land and Property Taxes</i>			
1.	Land revenue	49·64	14·72
2.	Tax on urban immovable property	1·83	0·54
	Sub-total III	51·47	15·26
<i>Group IV—Chiefly Consumption Taxes and Duties</i>			
1.	Inter-State transit duties . . . . .	..	..
2.	State excise	24·33	7·21
3.	General sales tax	48·56	14·40
4.	Tax on sale of motor spirit and lubricants	6·43	1·91
5.	Electricity duties	4·51	1·34
6.	Entertainment duties	5·38	1·60
7.	Tobacco duties	0·76	0·23
8.	Tax on passengers and goods	1·43	0·42
	Sub-total IV	91·40	27·10
<i>Group V—Other Taxes</i>			
1.	Stamps—		
	(a) Judicial	8·69	2·58
	(b) Non-judicial	10·96	3·25
2.	Registration	3·20	0·95
3.	Tax on forward contracts*	0·02	0·01
4.	Tax on raw jute	0·33	0·10
5.	Cess on sugarcane	5·62	1·67
6.	Motor vehicles taxation	9·96	2·95

*The yield from the tax on forward contracts (Rs. 2 Lakhs) pertains to Punjab only ;

States, 1953-54 (R.E.)

(Amounts in crores of Rupees)

Part B States		Part C States		Total	
	Per cent.		Per cent.		Per cent.
5.89	5.42	..	..	56.90	12.31
2.37	2.18	..	..	15.94	3.45
8.26	7.60	..	..	72.84	15.76
0.95	0.87	0.15	0.93	3.63	0.79
..	..	..	..	0.07	0.02
0.95	0.87	0.15	0.93	3.70	0.80
17.93	16.51	1.63	10.07	69.20	14.98
..	..	..	..	1.83	0.40
17.93	16.51	1.63	10.07	71.03	15.37
6.46	5.95	..	..	6.46	1.40
18.48	17.01	2.00	12.36	44.81	9.70
7.41	6.82	1.28	7.91	57.25	12.39
1.13	1.04	0.01	0.06	7.57	1.64
0.02	0.02	..	..	4.53	0.98
0.18	0.17	0.27	1.67	5.83	1.26
0.33	0.30	..	..	1.09	0.24
..	..	..	..	1.43	0.31
34.01	31.31	3.56	22.00	128.97	27.91
1.32	1.22	0.33	2.04	10.34	2.24
1.90	1.75	0.30	1.85	13.16	2.85
0.65	0.60	0.60	0.37	3.91	0.85
..	..	..	..	0.02	..
..	..	..	..	0.33	0.07
0.07	0.06	..	..	5.69	1.23
2.34	2.15	0.33	2.04	12.63	2.73

In Bombay the yield from this tax is not shown separately, being grouped under Stamps.

STATEMENT II.—Revenues of

	Part A States	
	Per cent.	
<i>Group V—Other Taxes—contd.</i>		
7. Tax on cinematograph shows . . . . .	..	..
8. Tax on racing	0·22	0·07
9. Betting tax	2·03	0·60
10. Tax on prize competitions	0·08	0·02
11. Tax on newspaper advertisements	0·01	..
12. Miscellaneous taxes and duties . . . . .	..	..
Sub-total V	41·12	12·19
<i>Group VI—Revenue from Public Utilities and State Undertakings</i>		
1. Irrigation works for which capital accounts are kept (net)	7·48	2·22
2. Irrigation works for which no capital accounts are kept (gross)	2·30	0·68
3. Electricity schemes (net)	2·79	0·83
4. Forests (net)	7·15	2·12
5. Road and water transport (net)	0·52	0·15
Sub-total VI	20·24	6·00
<i>Group VII—Miscellaneous</i>		
1. Civil administration	26·87	7·97
2. Civil works	2·62	0·78
3. Debt services—interest	4·83	1·43
4. Miscellaneous and extraordinary items	8·10	2·40
Sub-total VII	42·42	12·58
<i>Grants-in-aid etc. from the Union Government</i>	23·40	6·94
TOTAL	337·23	100·00

NOTE.—(1) Total revenues are exclusive of transfers from funds. The figures for and residuary Madras for 1953-54 are available for later six months only.

(2) The revenue receipts of Part C States relate to six States only—Delhi, Coorg, States are shown in the Central budget.

(3) The net receipts shown under various sub-heads of Group VI—Public Utilities—Forests where the entire expenditure on revenue account has been deducted from gross electricity schemes and road transport which appear in the Central budget.

(4) Receipts under Civil Administration cover General Administration, Administration—Delhi for which receipts under Police, Public order, etc., are shown in the Central budget.

States, 1953-54 (R.E.)—contd.

(Amounts in crores of Rupees)

Part B States		Part C States		Total Revenue	
	Per cent.		Per cent.		Per cent.
0·08	0·07	..	..	0·08	0·02
..	..	..	..	0·22	0·05
0·17	0·16	0·05	0·31	2·25	0·49
0·06	0·06	..	..	0·14	0·03
..	..	..	..	0·01	..
0·05	0·05	0·01	0·06	0·06	0·01
6·64	6·11	1·08	6·67	48·84	10·58
0·61	0·56	..	..	8·09	1·7
0·74	0·68	0·03	0·19	3·07	0·65
1·31	1·21	0·16	0·99	4·26	0·92
2·50	2·30	1·17	7·23	10·82	2·34
0·51	0·47	0·07	0·43	1·10	0·24
5·67	5·22	1·43	8·84	27·34	5·91
11·78	10·84	1·33	8·22	39·98	8·65
0·81	0·75	0·08	0·49	3·51	0·76
3·35	3·08	..	..	8·18	1·77
4·18	3·85	0·29	1·79	12·57	2·72
20·12	18·52	1·70	10·50	64·24	13·91
15·05	13·85	6·63	40·98	45·08	9·76
108·63	100·00	16·18	100·00	462·04	100·00

Part A States include budget estimates for the composite State of Madras as data for Andhra Himachal Pradesh, Bhopal, Vindhya Pradesh and Ajmer ; figures for the remaining four and State Undertakings—are generally net of working expenses except in the case of receipts. The data for Part C States do not cover in the case of Delhi, receipts from of Justice, Police, Jails,¹ Education, Agriculture, Industries, etc., excepting in the case of

STATEMENT III.—Revenues

	1938-39 (Accounts)	Per cent.	1944-45 (Accounts)	Per cent.
<i>Group I—Revenue shared between the Union and State Governments</i>				
1. Share of income tax (other than corporation tax)	1,47	1·91	25,75	13·28
2. Share of Union excise duties . . . . .	..	..	..	..
3. Share of customs	2,51	3·27	1,48	0·76
4. Share of estate duty (b) . . . . .	..	..	..	..
Sub-total I	3,98	5·18	27,23	14·05
<i>Group II—Taxes on Income</i>				
1. Agricultural income-tax . . . . .	..	..	91	0·47
2. Tax on professions, trades and callings	1	0·01	3	0·01
Sub-total II	1	0·01	94	0·48
<i>Group III—Land and Property Taxes</i>				
1. Land revenue	25,40	33·08	30,21	15·58
2. Tax on urban immovable property . . . . .	..	..	1,38	0·71
Sub-total III	25,40	33·08	31,59	16·29
<i>Group IV—Chiefly Consumption Taxes and Duties</i>				
1. State excise	13,08	17·04	43,42	22·40
2. General sales tax . . . . .	..	..	7,91	4·07
3. Tax on the sale of motor spirit and lubricants . . . . .	..	..	2,67	1·38
4. Electricity duties	38	0·49	96	0·50
5. Entertainment duties	25	0·33	2,11	1·08
6. Tobacco duties	24	0·31	1,00	0·52
7. Tax on passengers and goods . . . . .	..	..	..	..
Sub-total IV	13,95	18·17	58,07	29·95
<i>Group V—Other Taxes</i>				
1. Stamps :				
(a) Judicial	6,35	8·27	7,06	3·64
(b) Non-Judicial	3,18	4·14	8,14	4·20
2. Registration	109	1·42	2,39	1·23
3. Tax on forward contracts* . . . . .	..	..	..	..
4. Tax on raw jute . . . . .	..	..	36	0·19

of Part A States

(Amounts in lakhs of Rupees)

1950-51 (Accounts)	Per cent.	1951-52 (Accounts)	Per cent.	1952-53 (Accounts)	Per cent.	1953-54 (a) (R.E.)	Per cent.	1954-55 (B.E.)	Per cent.
47,38	16.97	52,32	17.71	51,21	16.77	51,01	15.13	49,32	14.22
..	..	..	..	14,13	4.63	13,57	4.02	13,97	4.03
..
..	..	..	..	..	..	..	..	25	0.07
47,38	16.97	52,32	17.71	65,34	21.40	64,58	19.15	63,54	18.32
3,59	1.29	3,24	1.10	2,93	0.96	2,53	0.75	1,99	0.57
7	0.03	7	0.02	7	0.02	7	0.02	7	0.02
3,66	1.31	3,31	1.12	3,00	0.98	2,60	0.77	2,06	0.59
33,21	11.89	33,05	11.19	38,29	12.54	49,64	14.72	52,12	15.02
1,59	0.57	185	0.63	200	0.66	183	0.54	199	0.57
34,80	12.46	34,90	11.81	40,29	13.20	51,47	15.26	54,11	15.60
27,04	9.68	28,11	9.52	25,70	8.42	24,33	7.21	23,58	6.80
50,44	18.07	47,99	16.25	43,09	14.11	48,56	14.40	46,93	13.53
3,39	1.21	4,25	1.44	5,65	1.85	6,43	1.91	6,50	1.87
3,12	1.12	3,38	1.14	3,40	1.11	4,51	1.34	4,38	1.26
5,71	2.05	6,09	2.06	5,61	1.84	5,38	1.60	5,28	1.52
1,41	0.51	1,17	0.40	1,14	0.37	76	0.23	67	0.19
11	0.04	12	0.04	50	0.16	1,43	0.42	1,30	0.37
91,22	32.67	91,11	30.84	85,09	27.87	91,40	27.10	88,64	25.55
7.88	2.82	7.68	2.60	8.37	2.74	8.69	2.58	8.57	2.47
11,07	3.97	10,85	3.67	10,19	3.34	10,96	3.25	10,54	3.04
3,20	1.15	3,26	1.10	3,11	1.02	3,20	0.95	3,26	0.94
..	..	2	0.01	2	0.01	2	0.01	2	0.01
33	0.12	33	0.11	33	0.11	33	0.10	33	0.10

STATEMENT III.—Revenues

	1938-39 (Accounts)	Per cent.	1944-45 (Accounts)	Per cent.
<i>Group V—Other Taxes—contd.</i>				
5. Cess on sugar-cane	42	0.55	1.22	0.63
6. Motor vehicles taxation	1,88	2.45	2.07	1.07
7. Tax on racing	3	0.04	3	0.02
8. Betting tax	24	0.31	1.96	1.01
9. Tax on prize competitions . . . . .	..	..	3	0.02
10. Tax on newspaper advertisements . . . . .	..	..	..	..
11. Miscellaneous taxes and duties (c) . . . . .	..	..	11	0.06
Sub-total V	13,19	17.18	23,37	12.06
<i>Group VI—Revenue from Public Utilities and State Undertakings (d)</i>				
1. Irrigation works for which capital accounts are kept (net)	7.57	9.86	10,14	5.23
2. Irrigation works for which no capital accounts are kept (gross)	76	0.99	1,54	0.79
3. Electricity schemes (net)	34	0.44	84	0.43
4. Forests (net)	63	0.82	4.58	2.36
5. Road transport (net) . . . . .	..	..	..	..
Sub-total VI	9,30	12.11	17,10	8.82
<i>Group VII—Miscellaneous</i>				
1. Civil administration (e)	4.50	50.86	11,08	5.72
2. Civil works	71	0.92	1.41	0.73
3. Debt services—interest	1,71	2.23	2,35	1.21
4. Miscellaneous and extraordinary items	1,56	2.03	11,07	5.71
Sub-total VII	8,48	11.04	25,91	13.36
<i>Grants-in-aid etc. from the Union Government</i>	2,47	3.22	9,66	4.98
TOTAL	76,78	100.00	1,93,87	100.00

NOTES.—Figures for the years 1938-39 and 1944-45 relate to the pre-partition nine Part A States. Transfers from various funds of the States which are shown as part

(a) The figures for 1953-54 are revised estimates for all States except Andhra and estimates for the composite State of Madras have been substituted.

(b) Only one State, Bombay, has taken credit for its share of estate duty.

(c) Covers receipts under the Bengal Finance Act, 1939 and arrears of match excise

(d) The net receipts shown under various sub-heads of Group VI—Public Utilities and depreciation charges.

(e) Covers receipts under General Administration, Administration of Justice, Police,

*In Bombay the yield from tax on forward contracts is shown under Stamps; the

of Part A States—contd.

(Amounts in lakhs of Rupees)

1950-51 Acco- unts)	Per cent.	1951-52 (Acco- unts)	Per cent.	1952-53 (Acco- unts)	Per cent.	1953-54 (a) (R.E.)	Per cent.	1954-55 (B.E.)	Per cent.
3,59	1.39	4,63	1.57	4,90	1.60	5,62	1.67	5,18	1.49
7,19	2.58	8,11	2.75	9,22	3.02	9,96	2.95	10,09	2.91
7	0.03	19	0.06	N.A.	..	22	0.07	10	0.03
1,97	0.71	2,30	0.78	1,66	0.54	2,03	0.60	2,04	0.59
19	0.07	24	0.08	16	0.05	8	0.02	10	0.03
10	0.04	5	0.02	3	0.01	1	..	1	..
..	..	..	..	2	0.01	..	..	..	..
35,89	12.85	37,66	12.75	38,01	12.45	41,12	12.19	40,24	11.60
5,29	1.89	5,69	1.93	6,04	1.98	7,48	2.22	8,61	2.48
1,27	0.45	1,57	0.53	1,44	0.47	2,30	0.68	2,07	0.60
2,26	0.81	2,43	0.82	2,21	0.72	2,79	0.83	3,59	1.03
9,03	3.23	9,41	3.19	7,53	2.47	7,15	2.12	7,10	2.05
42	0.15	22	0.07	26	0.09	52	0.15	175	0.50
18,27	6.54	19,32	6.54	17,48	5.72	20,24	6.00	23,12	6.66
20,87	7.48	23,31	7.89	23,25	7.61	26,87	7.97	25,34	7.30
2,86	1.02	2,83	0.96	3,15	1.03	2,62	0.78	2,49	0.72
3,80	1.36	3,29	1.11	3,61	1.18	4,83	1.43	4,88	1.41
8,21	2.94	12,18	4.12	8,43	2.76	8,10	2.40	9,64	2.78
35,74	12.80	41,61	14.09	38,44	12.59	42,42	12.58	42,35	12.21
12,23	4.33	15,16	5.13	17,69	5.79	23,40	6.94	32,86	9.47
2,79,19	100.00	2,95,39	100.00	3,05,34	100.00	3,37,23	100.00	3,46,92	100.00

Provinces (excluding Sind and N.W.F.P.); those for the remaining years are for the of revenue receipts in the State budgets are excluded.

Madras for which data are available for later six months only and therefore budget

duty.

and State Undertakings are generally net of working expenses only and not of interest

Jails, Education, Medical, Public Health, Agriculture, Industries, etc.

figure shown here pertains to Punjab only.

STATEMENT IV.—Revenues of Part B States since 1950-51

(Amounts in lakhs of Rupees)

	1950-51 (Accounts)		1951-52 (Accounts)		1952-53 (Accounts)		1953-54 (R.E.)		1954-55 (B.E.)	
	Per cent.		Per cent.		Per cent.		Per cent.		Per cent.	
<i>Group I—Revenue shared between the Union and State Governments</i>										
1. Share of income-tax (other than corporation tax)	30	0·33	34	0·33	5,76	5·43	5,89	5·42	635	5·40
2. Share of Union excise duties . . . . .	..	..	..	..	2,12	2·00	2,37	2·18	2,32	1·97
3. Share of estate duty (a) . . . . .	..	..	..	..	..	..	..	..	3	0·03
Sub-total I	30	0·33	34	0·33	7,88	7·43	8,26	7·60	8,70	7·39
<i>Group II—Taxes on Income</i>										
1. Agricultural income-tax	50	0·56	1,09	1·06	99	0·93	95	0·87	1,10	0·93
Sub-total II	50	0·56	1,09	1·06	99	0·93	95	0·87	1,10	0·93
<i>Group III—Land and Property Taxes</i>										
1. Land revenue	16,37	18·27	14,94	14·51	17,59	16·58	17,93	16·51	19,66	16·70
Sub-total III	16,37	18·27	14,94	14·51	17,59	16·58	17,93	16·51	19,66	16·70
<i>Group IV—Chiefly Consumption Taxes and Duties</i>										
1. Inter-State transit duties	9,19	10·26	9,87	9·59	8,11	7·64	6,46	5·95	5,83	4·95

2. State excise	20,28	22·63	21,29	20·68	18,67	17·60	18,48	17·01	18,25	15·51
3. General sales tax . . .	5,55	6·19	6,45	6·27	6,34	5·98	7,41	6·82	7,90	6·71
4. Tax on the sale of motor spirit and lubricants . . .	20	0·22	29	0·28	88	0·83	1,13	1·04	1,26	1·07
5. Electricity duties . . .	1	0·01	2	0·02	2	0·02	2	0·02	2	0·02
6. Entertainment duties . .	17	0·19	19	0·18	14	0·13	18	0·17	20	0·17
7. Tobacco duties	9	0·10	45	0·44	33	0·31	33	0·30	32	0·27
8. Duties on cloth (arrears) .	..	..	23	0·22	..	..	..	..	..	..
9. Match excise duty . . . .	..	..	1,50	1·46	30	0·28	..	..	..	..
Sub-total IV	35,49	39·61	40,29	39·14	34,79	32·79	34,01	31·31	33,78	28·70
<i>Group V.—Other Taxes</i>										
1. Stamps										
(a) Judicial	1,35	1·51	1,46	1·42	1,36	1·28	1,32	1·22	1,36	1·16
(b) Non-judicial	1,56	1·74	1,65	1·60	1,71	1·61	1,90	1·75	1,95	1·66
2. Registration	63	0·70	67	0·65	60	0·57	65	0·60	65	0·55
3. Cess on sugarcane . . . .	..	..	..	..	..	..	7	0·06	15	0·13
4. Tax on cinematograph shows	..	..	..	0·04	7	0·07	8	0·07	8	0·07
5. Motor vehicles taxation . .	1,56	1·74	1,98 18	1·92	2,12	2·00	2,34	2·15	2,42	2·06
6. Betting tax	19	0·21	..	0·17	19	0·18	17	0·16	18	0·15
7. Tax on prize competitions .	..	..	..	..	4	0·04	6	0·06	6	0·05
8. Miscellaneous taxes and duties (b)	12	0·13	9	0·09	5	0·05	5	0·05	1	0·01
Sub-total V	5,41	6·04	6,07	5·90	6,14	5·79	6,64	6·11	6,86	5·83

STATEMENT IV.—Revenues of Part B States since 1950-51—contd.

(Amounts in lakhs of Rupees)

	1950-51 (Accounts)		1951-52 (Accounts)		1952-53 (Accounts)		1953-54 (R.E.)		1954-55 (B.E.)	
	Per cent.		Per cent.		Per cent.		Per cent.		Per cent.	
<i>Group VI—Revenue from Public Utilities and State Undertakings (c)</i>										
1. Irrigation works for which capital accounts are kept (net)	56	0·63	42	0·41	47	0·44	61	0·56	64	0·54
2. Irrigation works for which no capital accounts are kept (gross)	25	0·28	32	0·31	54	0·51	74	0·68	1,02	0·87
3. Electricity schemes (net)	70	0·78	98	0·95	1,17	1·10	1,31	1·21	1,43	1·21
4. Forests (net)	2,32	2·59	2,55	2·48	2,39	2·25	2,50	2·30	2,26	1·92
5. Road and water transport (net)	53	0·59	64	0·62	3	0·03	51	0·47	46	0·39
6. Railways (net) (d)	47	0·52	..	..	..	..	..	..	..	..
Sub-total VI	4,83	5·39	4,91	4·77	4,60	4·34	5,67	5·22	5,81	4·94
<i>Group VII—Miscellaneous</i>										
1. Civil administration (e)	6,27	7·00	10,87	10·56	11,29	10·64	11,78	10·84	13,88	11·79
2. Civil works	46	0·51	67	0·65	86	0·81	81	0·75	73	0·62
3. Debt services—interest	2,83	3·16	3,22	3·13	3,24	3·05	3,35	3·08	2,98	2·53

4. Miscellaneous and extra-ordinary items	6,16	6.88	6,92	6.72	6,30	5.94	4,18	3.85	4,11	3.49
Sub-total VII	15,72	17.55	21,68	21.06	21,69	20.44	20,12	18.52	21,70	18.44
<i>Grants-in-aid etc. from the Union Government</i>	10,97	12.24	13,62	13.23	12,41	11.70	15,05	13.85	20,09	17.17
TOTAL (f)	89,59	100.00	1,02,94	100.00	1,06,09	100.00	1,08,63	100.00	1,17,70	100.00

(a) Only one State (PEPSU) has taken credit for its share of estate duty in 1954-55.

(b) Covers industrial tax, war profits tax and excess profit tax, since abolished.

(c) The net receipts under this group generally represent gross receipts *minus* working expenses except in the case of "forests" where the entire expenditure on revenue account has been deducted from revenue receipts.

(d) The figure shown against this head represents arrear receipts prior to federal financial integration.

(e) Covers receipts under General Administration, Administration of Justice, Police, Jails, Education, Agriculture, Industries etc.

(f) Excludes transfers from various funds.

STATEMENT V.—Revenues of Individual

	Assam		Bihar		Bombay		Madhya
	1950-51	1953-54 (R.E.)	1950-51	1953-54 (R.E.)	1950-51	1953-54 (R.E.)	1950-51
<i>Group I—Revenue shared between the Union and State Governments</i>							
1. Share of income-tax (other than corporation tax)	1,42	1,36	5,92	6,03	9,95	10,76	2,84
2. Share of Union excise duties . . . . .	..	43	..	1,93	..	1,72	..
Sub-total I	1,42	1,79	5,92	7,96	9,95	12,48	2,84
<i>Group II—Taxes on Income</i>							
1. Agricultural income-tax	79	89	69	35	..	..	..
2. Tax on professions, trades and callings	3	3	..	..	..	..	4
Sub-total II	82	92	69	35	..	..	4
<i>Groups III—Land and Property Taxes</i>							
1. Land revenue	1,90	2,10	1,59	3,19		7,12	3,75
2. Tax on urban immovable property . . . . .	..	..	..	..	1,30	1,48	..
Sub-total III	1,90	2,10	1,59	3,19	7,61	8,60	3,75
<i>Group IV—Chiefly Consumption Taxes and Duties—</i>							
1. State excise	93	1,33	5,26	4,71	1,07	97	2,31
2. General sales tax	55	96	4,40	3,73	14,58	15,11	2,35
3. Tax on sale of motor spirit and lubricants	19	23	..	45	60	1,75	26
4. Electricity duties . . . . .	..	..	12	22	1,87	2,26	7
5. Entertainment duties	2	2	36	32	1,73	1,63	29
6. Tobacco duties . . . . .	..	..	..	..	79	..	4
7. Tax on passengers and goods . . . . .	..	..	11	24	..	..	..
Sub-total IV	1,69	2,54	10,25	9,67	20,64	21,72	5,32
<i>Group V—Other Taxes—</i>							
1. Stamps							
(a) Judicial	13	17	1,08	1,02	1,23	1,23	46
(b) Non-judicial	11	14	1,26	1,07	2,87	2,83	54
2. Registration	3	5	67	61	32	32	23
3. Tax on forward contracts (a) . . . . .	..	..	..	..	..	..	..
4. Tax on raw jute . . . . .	..	..	..	..	..	..	..
5. Cess on sugar-cane . . . . .	..	..	1,26	1,47	46	65	..

Part A States, 1950-51 and 1953-54

(Amounts in lakhs of Rupees)

Pradesh	Madras		Punjab		Orissa		Uttar Pradesh		West Bengal		Total	
1953-54 (R.E.)	1950-51	1953-54 (B.E.)	1950-51	1953-54 (R.E.)	1950-51	1953-54 (R.E.)	1950-51	1953-54 (R.E.)	1950-51	1953-54 (R.E.)	1950-51	1953-54 (R.E.)
3,18	8,29	8,95	2,61	2,08	1,42	2,09	8,53	9,64	6,40	6,92	47,38	51,01
1,02	..	2,90	..	61	..	74	..	3,03	..	1,19	..	13,57
4,20	8,29	11,85	2,61	2,69	1,42	2,83	8,53	12,67	6,40	8,11	47,38	64,58
..	..	..	..	..	10	8	1,38	58	63	63	3,59	2,53
4	..	..	..	..	..	..	..	..	..	..	7	7
4	..	..	..	..	10	8	1,38	58	63	63	3,66	2,60
5,27	6,94	7,36	1,84	2,11	1,03	1,44	7,72	18,92	2,13	2,13	33,21	49,64
..	..	..	29	35	..	..	..	..	..	..	1,59	1,83
5,27	6,94	7,36	2,13	2,46	1,03	1,44	7,72	18,92	2,13	2,13	34,80	51,47
2,43	55	42	2,08	2,29	2,13	1,62	6,51	5,44	6,20	5,12	27,04	24,33
1,95	15,86	14,00	1,78	1,89	80	1,10	4,93	5,05	5,19	4,77	50,44	48,56
42	88	1,85	15	22	13	17	22	26	96	1,08	3,39	6,43
10	18	12	1	..	..	..	1	75	86	1,06	3,12	4,51
30	1,24	1,20	17	19	6	6	79	71	1,05	95	5,71	5,38
4	56	72	2	..	..	..	..	..	..	..	1,41	76
..	..	75	..	44	..	..	..	..	..	..	11	1,43
5,24	19,27	19,06	4,21	5,03	3,12	2,95	12,46	12,21	14,26	12,98	91,22	91,40
52	1,68	2,26	31	29	27	31	1,74	1,76	98	1,13	7,88	8,69
62	3,20	3,22	34	32	25	27	70	89	1,80	1,60	11,07	10,96
25	1,08	1,04	10	9	8	12	24	27	45	45	3,20	3,20
..	..	..	..	2	..	..	..	..	..	..	..	2
..	..	..	..	..	..	..	..	..	33	33	33	33
..	..	..	..	..	..	..	2,17	3,50	..	..	3,89	5,62

STATEMENT V.—Revenues of Individual

	Assam		Bihar		Bombay		Madhya	
	1950-51	1953-54 (R.E.)	1950-51	1953-54 (R.E.)	1950-51	1953-54 (R.E.)	1950-51	1953-54 (R.E.)
<i>Group V—Other Taxes—contd.</i>								
6. Motor vehicles taxation	30	33	18	7	1,45	2,41	38	
7. Tax on racing . . . . .	..	..	..	..	7	22	..	
8. Betting tax	9	13	..	..	94	1,00	..	
9. Tax on prize competitions . . . . .	..	..	..	..	19	8	..	
10. Tax on newspaper advertisements . . . . .	..	..	..	..	10	1	..	
11. Miscellaneous taxes and duties(b) . . . . .	..	..	..	..	..	..	..
Sub-total V	66	82	4,45	4,24	7,63	8,75	1,61	
<i>Group VI—Revenue from Public Utilities and State Undertakings</i>								
1. Irrigation works for which capital accounts are kept (net) . . . . .	..	..	1	18	29	72	..	
2. Irrigation works for which no capital accounts are kept (gross) . . . . .	..	..	4	76	11	17	23	
3. Electricity schemes (net) . . . . .	..	..	(—) 4	(—) 14	2	23	(—) 3	
4. Forests (net)	19	(—) 4	21	21	2,52	1,58	1,92	
5. Road and water transport (net)	17	18	..	3	..	..	..
Sub-total VI	36	14	22	1,04	2,94	2,70	2,12	
<i>Group VII—Miscellaneous</i>								
1. Civil administration	37	39	1,43	2,20	5,10	7,37	1,12	
2. Civil works	10	10	17	16	52	65	14	
3. Debt services—interest	4	8	62	73	1,25	1,71	36	
4. Miscellaneous and extraordinary items	55	46	64	61	1,05	1,16	44	
Sub-total VII	1,06	1,03	2,86	3,70	7,92	10,89	2,06	
<i>Grants-in-aid, etc., from the Union Government</i>								
	1,29	4,40	2,36	2,63	1,93	3,01	40	
TOTAL (c)	9,20	13,74	28,34	32,78	58,62	68,15	18,14	

NOTES.—The figures for 1953-54 are revised estimates for all States except and, therefore, budget estimates for the composite State of Madras have been taken.

(a) In Bombay the yield from tax on forward contracts is shown under Stamps.

(b) Covers receipts under the Bengal Finance Act, 1939 and arrears of match

(c) Excluding transfers from funds.

Part A States, 1950-51 and 1953-54—contd.

(Amounts in lakhs of Rupees)

Pradesh	Madras		Punjab		Orissa		Uttar Pradesh		West Bengal		Total	
1953-54 (R.E.)	1950-51	1953-54 (B.E.)	1950-51	1953-54 (R.E.)	1950-51	1953-54 (R.E.)	1950-51	1953-54 (R.E.)	1950-51	1953-54 (R.E.)	1950-51	1953-54 (R.E.)
43	3,49	4,16	16	21	24	31	52	92	47	1,12	7,19	9,96
..	..	..	..	..	..	..	..	..	..	..	7	522
..	23	24	..	..	..	..	10	4	61	62	1,97	2,03
..	..	..	..	..	..	..	..	..	..	..	19	8
..	..	..	..	..	..	..	..	..	..	..	10	1
..
1,82	9,68	10,92	91	93	84	1,01	5,47	7,38	4,64	5,25	35,89	41,12
..	79	85	1,66	1,70	(—)6	(—)6	2,66	4,16	(—)6	(—)7	5,29	7,48
27	81	86	1	16	2	2	2	1	3	5	1,27	2,30
..	1,44	1,84	71	63	(—)2	(—)2	16	26	2	(—)1	2,26	2,79
2,06	1,14	82	4	10	68	61	2,31	1,95	2	(—)14	9,03	7,15
1	16	20	4	7	3	4	8	22	(—)6	(—)23	42	52
2,34	4,34	4,57	2,46	2,66	65	59	5,23	6,60	(—)5	(—)40	18,27	20,24
1,34	4,53	6,25	1,14	1,21	54	69	3,82	3,80	2,82	3,62	20,87	26,87
17	78	82	23	12	9	7	50	35	33	18	2,86	2,62
65	77	49	8	26	21	23	25	36	22	32	3,80	4,83
44	99	1,77	99	72	44	26	2,25	1,58	86	1,10	8,21	8,10
2,60	7,07	9,33	2,44	2,31	1,28	1,25	6,82	6,09	4,23	5,22	35,74	42,42
1,60	1,80	1,81	1,17	2,43	1,36	1,90	38	1,82	1,54	3,80	12,23	23,40
23,11	57,39	64,90	15,93	18,51	9,80	12,05	47,99	66,27	33,78	37,72	2,79,193	37,23

Andhra and residuary Madras for which data are available for later six months only

excise duty.

STATEMENT VI.—Revenues of Individual

	Hyderabad		Madhya Bharat		Mysore	
	1950-51	1953-54 (R.E.)	1950-51	1953-54 (R.E.)	1950-51	1953-54 (R.E.)
<i>Group I—Revenue shared between the Union and State Governments</i>						
1. Share of income-tax (other than corporation tax) . . . . .	..	2,50	6	97	..	6
2. Share of Union excise duties . . . . .	..	90	..	38	..	2
Sub-total I . . . . .	..	3,40	6	1,35	..	8
<i>Group II—Taxes on Income</i>						
1. Agricultural income-tax . . . . .	..	5	..	..	..	..
Sub-total II . . . . .	..	5	..	..	..	..
<i>Group III—Land and Property Taxes</i>						
1. Land revenue	4,47	4,89	2,47	3,33	1,29	95
Sub-total III	4,47	4,89	2,47	3,33	1,29	95
<i>Group IV—Chiefly Consumption Taxes and Duties</i>						
1. Inter-State transit duties	3,55	1,30	1,41	1,00	..	..
2. State excise	9,68	8,50	1,89	1,55	2,00	1,60
3. General sales tax	73	2,00	42	1,29	1,29	1,19
4. Tax on sale of motor spirit and lubricants	1	20	..	..	12	25
5. Electricity duties . . . . .	..	..	..	..	..	..
6. Entertainment duties . . . . .	..	..	..	..	6	8
7. Tobacco duties . . . . .	..	..	..	..	..	..
Sub-total IV	13,97	12,00	3,72	3,84	3,47	3,12
<i>Group V—Other Taxes</i>						
1. Stamps						
(a) Judicial	30	18	24	24	19	20
(b) Non-judicial	20	37	12	16	25	31
2. Registration	8	8	3	2	9	11
3. Cess on sugarcane . . . . .	..	7	..	..	..	..
4. Motor vehicles taxation	14	14	14	12	42	83
5. Tax on cinematograph shows . . . . .	..	3	..	..	..	5

STATEMENT VI.—Revenues of Individual

	Hyderabad		Madhya Bharat		Mysore	
	1950-51	1953-54 (R.E.)	1950-51	1953-54 (R.E.)	1950-51	1953-54 (R.E.)
<i>Group V.—Other Taxes—contd.</i>						
6. Betting tax	..	2	..	..	19	15
7. Tax on prize competitions	..	..	..	..	..	6
8. Miscellaneous taxes and duties (a)	..	2	5	3	..	..
Sub-total V	72	91	58	57	1,14	1,71
<i>Group VI—Revenue from Public Utilities and State Undertakings</i>						
1. Irrigation works for which capital accounts are kept (net)	..	2	..	..	2	2
2. Irrigation works for which no capital accounts are kept (gross)	1	37	13	17	..	..
3. Electricity schemes (net)	..	..	9	5	74	83
4. Forests (net)	61	62	37	40	22	42
5. Road and water transport (net)	22	17	7	35	..	2
6. Railways (net) (b)	..	..	16	..	..	..
Sub-total VI	84	1,18	82	97	98	1,29
<i>Group VII—Miscellaneous</i>						
1. Civil administration	63	51	56	77	2,40	6,57(d)
2. Civil works	7	8	5	4	8	12
3. Debt services—Interest	78	64	17	47	33	85
4. Miscellaneous and extraordinary items	1,76	1,35	75	49	89	26
Sub-total VII	3,24	2,58	1,53	1,77	3,70	7,80
<i>Grants-in-aid etc. from the Union Government</i>	1,93	48	16	1,11	3,45	4,31
TOTAL (c)	25,17	25,49	9,34	12,94	14,03	19,26

(a) Covers industrial tax, war profits tax and excess profits tax, since abolished.

(b) Arrear receipts prior to federal financial integration.

(c) Excludes transfers from funds.

(d) The large increase under civil administration in Mysore is accounted for mainly

Part B States, 1950-51 and 1953-54—contd.

(Amounts in lakhs of Rupees)

PRPSU		Rajasthan		Saurashtra		Trav-Cochin		Total				
1950-51	1953-54 (R.E.)	1950-51	1953-54 (R.E.)	1950-51	1953-54 (R.E.)	1950-51	1953-54 (R.E.)	1950-51	1953-54 (R.E.)			
..	..	..	..	..	..	..	..	19	17		
..	..	..	..	..	..	..	..	..	6		
..	..	..	..	7	..	..	..	12	5		
22]	29	65	91	49	44	1,61	1,81	5,41	6,64			
37	40	17	18	..	..	..	(-)	56	61		
..	3	5	12	3	2	3	3	25	74			
[-)	3	(-)	12	(-)	9	6	4	(-)	4	56	70	1,31
3	(-)	5	17	10	2	(-)	4	90	1,05	2,32	2,50	
..	..	..	1	4	(-)	2	20	(-)	2	53	51
31	..	..	..	..	..	..	..	47	..	..	..
68	30	27	32	15	..	1,09	1,61	4,83	5,67	..	..
33	39	94	1,50	70	80	71	1,24	6,27	11,78	..	..
3	21	7	17	6	6	10	13	46	81	..	..
9	22	68	43	35	34	43	40	2,83	3,35	..	..
58	46	1,13	69	41	47	64	46	6,16	4,18	..	..
1,03	1,28	2,82	2,79	1,52	1,67	1,88	2,23	15,72	20,12	..	..
..	24	12	1,63	2,51	3,53	2,80	3,75	10,97	15,05	..	..
5,60	6,83	14,38	18,56	7,72	9,62	13,35	15,93	89,59	1,08,63	..	..

under industries.

STATISTICAL APPENDIX

(STATEMENTS RELATING TO CHAPTER III)

STATEMENT I.—Total Current Expenditure of all Governments, 1953-54 (R.E.)

(Amounts in crores of Rupees)

	Total		Union Government*		All States†		Local‡		
	Per cent.		Per cent.		Per cent.		Per cent.		
I. Non-Development.									
Direct Demands on Revenue (a)	43.27	4.67	14.25	3.43	29.02	5.65	(g)	..	..
Interest on Debt and other obligations	48.54	5.24	33.85	8.15	12.69	2.47	2.00	2.30	..
Debt Retirement	14.64	1.50	5.00	1.20	9.64	1.88	..	..	..
National Defence (net)	199.69	21.54	199.69	48.11	..	..	..	..	..
General Government—									
External Affairs	4.51	0.49	4.51	1.09	..	..	..	..	..
General Administration	57.87	6.24	11.58	2.79	38.32	7.46	7.97	9.18	..
Administration of Justice	11.34	1.22	0.19	0.05	11.15	2.17	..	..	..
Jails and Convict Settlements	7.77	0.84	0.05	0.01	7.72	1.50	..	..	..
Police	57.23	6.17	3.38	0.81	53.85	10.48	..	..	..
Others (b)	42.02	4.53	18.59	4.48	23.43	4.56	..	..	..
Miscellaneous (c)	64.93	7.01	16.09	3.88	45.66	8.89	3.18	3.66	..
Sub-total Group I	551.81	59.53	307.18	74.00	231.48	45.06	13.15	15.14	..
II. Social Services.									
Education	81.33	8.77	5.06	1.22	59.27	11.54	17.00	19.57	..
Public Health	16.65	1.79	1.02	0.25	10.76	2.09	4.87	5.61	..
Medical	29.29	3.16	0.97	0.23	23.32	4.54	5.00	5.76	..
Others (d)	54.55	5.88	14.16	3.41	13.07	2.54	27.32	31.46	..
Sub-total Group II	181.82	19.61	21.21	5.11	106.42	20.72	54.19	62.39	..
III. Economic Development.									
Agriculture	27.67	2.99	2.61	0.63	25.06	4.88	..	..	..
Veterinary	4.86	0.52	0.33	0.08	4.53	0.88	..	..	..
Co-operation	5.90	0.64	0.01	..	5.89	1.15	..	..	..
Community Development Projects.	10.37	1.12	0.32	0.08	10.05	1.96	..	..	..

Irrigation and Forests	25·67	2·77	1·56	0·38	24·11	4·69	..	..
Electricity Schemes	1·49	0·16	...	..	1·49	0·29	..	..
Industries and Supplies	26·33	2·84	12·25	2·95	14·08	2·74	..	..
Civil Works	79·91	8·60	14·48	3·49	50·92	9·91	14·51	16·71
Others (c)	11·09	1·20	3·98	0·96	2·11	0·41	5·00	5·76
Sub-total Group III	193·29	20·85	35·54	8·56	138·24	26·91	19·51	22·47
IV. Grants and Contributions, etc. (f)			51·17	12·33	37·55	7·31	..	..
TOTAL			415·10	100·00	513·69	100·00	86·85	100·00
Less duplicate items			51·17		37·55			
NET TOTAL	926·92		363·93		476·14		86·85	

*Data relating to the Union Government cover those for four Part C States (Bilaspur, Kutch, Manipur and Tripura) which are shown in the Central budget.

†Data for the States cover all Part A and Part B States and six Part C States which have their own separate budgets.

‡Data for local bodies cover most of the States ; due to lack of uniformity and partly because they relate to different years (latest available) the figures are rough estimates.

(a) Exclusive of expenditure under Forests and various inter-governmental transfers between the Centre and States and States and local bodies.

(b) Covers expenditure on Tribal Areas, Audit, Superannuation Allowances and Pensions, Territorial and Political Pensions, Privy Purses and allowances of Indian Rulers, Stationery and Printing etc.

(c) Covers expenditure under Famine, Currency and Mint, Extraordinary charges, transfers to various funds and miscellaneous charges.

(d) Covers mainly expenditure under Broadcasting, Miscellaneous Departments and Scientific Departments.

(e) Includes expenditure under Civil Aviation, Ports and Pilotage, lighthouses and lightships etc.

(f) Centre : Includes grants and contributions, Rs. 51·12 crores, assignments and compensations (under Customs) Rs. 2 lakhs, and miscellaneous adjustments between the Centre and States Rs. 3 lakhs.

States : Includes grants to local bodies under Education, Public Health and other departments ; therefore, the total shown under Education for instance, is less than the combined total of Part A, B and C States as shown in Statements III, IV and V.

Details of State grants and contribution to local bodies are as follows :

(Crores of Rupees)

Grants	30·07
Compensation }	7·48

37·55 of which grants for Education
Rs. 18·86 crores.

(g) In the case of local bodies, collection charges are included under General Administration.

STATEMENT II.—*Current Expenditure of the Government of India in Selected Years**

(Amounts in crores of Rupees)

	1938-39	1945-46	1950-51	1951-52	1952-53	1953-54	1954-55	Per cent.	Per cent.	Per cent.	Per cent.	Per cent.	Per cent.	Per cent.
	Per cent.	Per cent.	Per cent.	Per cent.	Per cent.	(R.E.)	(B.E.)							
<i>Non-Development</i>														
I. Debt Services														
Interest on Debt and Other Obligations (net)	11·19	13·14	30·72	6·34	32·37	9·21	34·01	8·78	31·50	8·30	33·85	8·15	35·00	7·76
Appropriations for reduction or avoidance of Debt	3·00	3·52	3·00	0·62	5·00	1·42	5·00	1·29	5·00	1·32	5·00	1·20	5·00	1·11
Sub-total Group I	14·19	16·67	33·72	6·96	37·37	10·63	39·01	10·07	36·50	9·62	38·85	9·36	40·00	8·87
II. National Defence														
Defence Services (net)	46·18	54·24	360·23	74·34	164·13	46·70	170·96	44·14	179·52	47·32	199·68	48·10	205·62	45·61
Civil Defence	..	..	1·52	0·31	0·01	..	0·01	..	0·01	..	0·01	..	0·01	..
Expenditure connected with the War	..	..	19·35	3·99	..	..	..	..	..	..	..	..	..	..
Sub-total Group II	46·18	54·24	381·10	78·64	164·14	46·71	170·97	44·15	179·53	47·33	199·69	48·11	205·63	45·61
III. General Government														
General Administration	1·87	2·20	5·37	1·11	8·89	2·53	9·94	2·57	9·45	2·49	11·58	2·79	12·40	2·75
Administration of Justice	0·10	0·12	0·21	0·04	0·45	0·13	0·42	0·10	0·17	0·04	0·19	0·05	0·21	0·05
Jails and Convict Settlements	0·24	0·28	0·18	0·04	0·19	0·05	0·20	0·05	0·04	0·01	0·05	0·01	0·05	0·01
Police	0·29	0·34	3·16	0·65	3·04	0·87	3·80	0·98	2·91	0·77	3·38	0·81	3·85	0·85

External Affairs .	0·64	0·75	1·41	0·29	3·65	1·04	3·98	1·03	4·19	1·10	4·51	1·09	4·78	1·06
Audit . . .	0·99	1·16	1·49	0·31	3·52	1·00	4·01	1·04	4·37	1·15	4·94	1·19	5·44	1·21
Superannuation Allowances and Pensions	2·81	3·30	2·96(d)	0·61	2·92	0·83	3·22	0·83	3·27	0·86	3·37	0·81	3·42	0·76
Territorial and Political Pensions	..	..	..	..	4·06	1·16	0·20	0·05	0·21	0·06	0·23	0·06	0·21	0·05
Privy Purses and Allowances of Indian Rulers	..	..	..	..	..	..	5·13	1·32	4·36	1·15	5·00	1·20	4·82	1·07
Stationery and Printing .	0·53	0·62	2·71	0·56	1·54	0·44	1·41	0·36	2·64	0·70	1·76	0·42	2·06	0·46
Others (a) .	3·25	3·82	5·52	1·14	1·56	0·44	1·74	0·45	2·16	0·57	3·29	0·79	4·37	0·97
Sub-total Group III . . .	10·72	12·59	23·01	4·75	29·82	8·49	34·05	8·79	33·77	8·90	38·30	9·23	41·61	9·23
IV. Direct Demands on Revenue (b)	4·01	4·71	9·35	1·93	11·15	3·17	14·86	3·84	12·64	3·33	14·27	3·44	14·61	3·24
V. Miscellaneous (c)	0·96	1·13	13·44	2·77	52·54	14·95	67·23	17·36	51·48	13·57	40·67	9·80	44·15	9·79
TOTAL—Non-Developmental expenditure (Groups I to V) . . .	76·06	89·34	460·62	95·05	295·02	83·95	326·12	84·21	313·92	82·75	331·78	79·93	346·00	76·75
VI. Social Services														
Education .	0·24	0·28	0·51	0·11	3·23	0·91	4·08	1·05	3·32	0·88	5·06	1·22	12·81	2·84
Broadcasting .	0·21	0·25	0·78	0·16	1·72	0·49	1·95	0·50	1·92	0·51	2·19	0·53	2·24	0·50
Health and Medical Services	0·36	0·42	0·75	0·16	2·00	0·57	2·31	0·60	1·42	0·37	1·99	0·48	3·86	0·86
Others (e) .	0·83	0·97	5·07	1·05	7·67	2·18	9·02	2·33	10·00	2·64	11·97	2·88	13·02	2·89
Sub-total Group VI	1·64	1·93	7·11	1·46	14·62	4·16	17·36	4·48	16·66	4·39	21·21	5·11	31·93	7·08

STATEMENT II.—*Current Expenditure of the Government of India in Selected Years**—contd.

(Amounts in crores of Rupees)

1938-39 Per cent. 1945-46 Per cent. 1950-51 Per cent. 1951-52 Per cent. 1952-53 Per cent. 1953-54 Per cent. 1954-55 Per cent.
(R.E.) (B.E.)

VII. *Economic development*

Agriculture (including Rural Development)	0.52	0.61	2.42	0.50	2.35	0.67	2.23	0.58	2.22	0.59	2.86	0.69	4.99	1.11
Veterinary	0.08	0.09	0.20	0.04	0.32	0.09	0.32	0.08	0.30	0.08	0.33	0.08	0.37	0.08
Cooperation	0.01	0.01	..	..	0.03	0.01	0.04	0.01	0.01	..	0.01	..	0.01	..
Industries and Supplies	0.31	0.36	1.27	0.26	6.55	1.86	6.09	1.57	5.48	1.44	12.25	2.95	13.87	3.08
Forests	0.23	0.27	0.29	0.06	1.36	0.39	1.37	0.35	0.92	0.24	1.10	0.26	1.29	0.29
Irrigation (f)	0.02	0.02	0.10	0.02	0.20	0.06	0.16	0.04	0.41	0.11	0.46	0.11	0.56	0.12
Electricity Schemes	..	..	..	..	0.01	..	0.01	..	..	..	..	..	..	..
Civil Works	2.52	2.96	1.38	0.28	10.38	2.95	11.36	2.93	12.87	3.39	14.48	3.49	15.13	3.36
Aviation	0.30	0.35	0.40	0.08	2.89	0.82	2.67	0.69	2.72	0.72	2.87	0.69	2.51	0.56
Ports and Pilotage	0.27	0.32	0.46	0.09	0.63	0.18	0.72	0.19	0.83	0.22	0.86	0.21	1.02	0.23
Lighthouses and lightships	0.09	0.11	0.13	0.03	0.12	0.03	0.16	0.04	0.20	0.05	0.25	0.06	0.30	0.07

Community Development Projects	..	..	..	..	..	..	..	..	0.03	0.01	0.23	0.08	0.37	0.08
Others (g)	0.04	0.05	0.51	0.11	1.39	0.40	1.37	0.35	..	..	..	..	..	..
Sub-total Group VII	4.39	5.16	7.16	1.48	26.23	7.46	26.50	6.84	25.99	6.85	35.79	8.62	40.42	8.97
VIII, Grants-in-aid to States (h)	3.05	3.58	9.70	2.00	15.57	4.43	17.29	4.46	22.78	6.01	26.32	6.34	32.45	7.20
TOTAL—Development Expenditure (VI+, VII+VIII)	9.08	10.66	23.97	4.95	56.42	16.05	61.15	15.79	65.43	17.25	83.32	20.07	104.80	23.25
TOTAL	85.14	484.59	351.44	387.27	379.35	415.10	450.80							

*Figures for 1938-39 and 1945-46 relate to the pre-partition Centre including the Centrally administered areas ; those for later years are for the Union Government. For the years 1950-51 and 1951-52 all Part C States (except Coorg) are included but since 1952-53 the expenditures of only four Part C States *i.e.*, Bilaspur, Kutch, Manipur and Tripura appear in the Central Budget. The remaining six States have separate budgets and their expenditures are shown in Statement V.

(a) Covers expenditure under Tribal areas and Payments to Crown representatives.

(b) Excludes expenditure under Forests and payments to the States of their share of Union Excise duties under the Union Duties of Excise (Distribution) Act, 1953.

(c) Includes expenditure under Famine, Currency and Mint, Ecclesiastical, Extraordinary charges, Pre-partition Payments and Miscellaneous items etc.

(d) Covers Rs. 11 lakhs on account of Commutation of Pensions charged to Revenue Account.

(e) Covers Miscellaneous Departments and Scientific Departments.

(f) Covers expenditure under Construction of Irrigation Works Financed from Ordinary Revenues and 'Other expenditure connected with Multi-purpose Schemes'.

(g) Covers expenditure connected with Postwar Planning and Development, Capital Outlay on Posts and Telegraphs and on Salt Works (charged to Revenue Account).

(h) The amounts shown against this head do not indicate total financial assistance by the Centre to the States ; it is partly included under various other major heads.

STATEMENT III.—*Current Expenditure of Part A States in Selected Years**

(Amounts in crores of Rupees)

	1938-39	1945-46	1950-51	1951-52	1952-53	1953-54	1954-55							
	Per cent.	Per cent.	Per cent.	Per cent.	Per cent.	Per cent.	Per cent.							
						(R. E.)	(B.E.)							
<i>Non-Development</i>														
<i>I. Debt Services</i>														
Interest on Debt and other Obligations . . .	5·69	7·07	5·47	2·65	5·89	2·01	6·14	1·99	7·15	2·17	9·34	2·45	14·28	3·56
Appropriation for reduction or avoidance of Debt . . .	0·87	1·08	4·96	2·40	3·45	1·18	5·55	1·80	5·73	1·74	6·08	1·60	10·95	2·73
Sub-total Group I	6·56	8·15	10·43	5·04	9·34	3·19	11·69	3·78	12·88	3·91	15·42	4·05	25·23	6·29
<i>II. General Government</i>														
General Administration . . .	9·80	12·17	15·95	7·71	24·43†	8·34	26·94†	8·72	27·69†	8·41	30·45†	8·00	30·55†	7·62
Administration of Justice . . .	4·60	5·71	6·30	3·05	8·05	2·75	8·34	2·70	8·63	2·63	8·55	2·25	8·91	2·22
Jails and Convict Settlements . . .	1·64	2·04	4·36	2·11	6·22	2·12	6·58	2·13	6·57	1·99	6·49	1·71	6·31	1·57
Police . . .	10·12	12·57	20·76	10·04	40·12	13·69	41·44	13·41	40·76	12·38	40·60	10·67	41·65	10·39
Superannuation Allowances and Pensions . . .	6·15	7·64	8·11	3·92	9·18	3·13	10·04	3·25	10·83	3·29	11·13	2·92	11·20	2·79

Territorial and Political Pensions . . . . .	..	..	..	..	0·27	0·09	0·23	0·07	0·17	0·05	0·06	0·02	0·05	0·01
Privy Purses and Allowances to Indian Rulers . . . . .	..	..	..	..	0·04	0·01	0·26	0·08	0·35	0·11	0·31	0·08	0·31	0·08
Commutation of Pensions	0·15	0·19	0·26	0·13	0·32	0·11	0·39	0·13	0·36	0·11	0·40	0·11	0·38	0·09
Stationery and Printing	1·05	1·30	1·93	0·93	4·03	1·38	4·28	1·38	4·43	1·34	4·14	1·09	4·25	1·06
Others (a) . . . . .	..	2·71	1·31	0·34	0·12	0·28	0·09	0·40	0·12	0·31	0·08	0·51	0·13	
Sub-total Group II	33·51	41·61	60·38	29·20	93·00	31·73	98·78	31·96	100·19	30·42	102·44	26·92	104·12	25·97
III. Direct Demands on Revenues (b)	6·80	8·44	10·56	5·11	18·17	6·20	19·00	6·15	21·44	6·51	26·33	6·92	33·67	8·40
IV. Miscellaneous (c)	2·38	2·96	51·72(d)	25·01	24·08	8·22	24·51	7·93	29·71	9·02	44·49	11·69	33·12	8·26
TOTAL—Non-Development	49·25	61·16	133·09	64·36	144·59	49·33	153·98	49·81	164·22	49·86	188·68	49·58	196·14	48·92
V. Social Services														
Education	11·66	14·48	18·05	8·73	43·55	14·86	45·26	14·64	49·67	15·08	56·16	14·76	61·54	15·35
Public Health	1·69	2·10	4·51	2·10	6·23	2·13	7·14	2·31	7·70	2·34	8·82	2·32	9·18	2·29
Medical	3·50	4·35	7·09	3·43	13·59	4·64	14·90	4·82	15·62	4·74	16·45	4·32	18·13	4·52
Scientific Departments	0·02	0·02	0·05	0·02	0·32	0·11	0·16	0·05	0·17	0·05	0·19	0·05	0·22	0·05
Miscellaneous Departments	0·40	0·50	3·77	1·82	10·16	3·47	9·64	3·12	9·97	3·03	11·08	2·91	9·81	2·45
Sub-total Group V	17·27	21·45	33·47	16·19	73·85	25·20	77·10	24·94	83·13	25·24	92·70	24·36	98·88	24·67

STATEMENT III.—*Current Expenditure of Part A States in Selected Years**—contd.

(Amounts in crores of Rupees)

	1938-39	Per cent.	1945-46	Per cent.	1950-51	Per cent.	1951-52	Per cent.	1952-53	Per cent.	1953-54	Per cent.	1954-55	Per cent.
											(R.E.)		(B.E.)	
VI. Economic Development														
Agriculture (including Rural Development)	1·68	26·09	7·45	3·60	15·67	5·35	15·79	5·11	14·72	4·47	20·07	5·27	14·90	3·72
Veterinary	0·57	0·71	1·17	0·57	3·22	1·10	3·35	1·08	3·20	0·97	3·57	0·94	3·85	0·96
Co-operation	0·66	0·82	1·50	0·73	3·45	1·18	3·33	1·08	3·40	1·03	5·19	1·36	4·64	1·16
Industries and Supplies	1·12	1·39	3·57	1·73	5·02	1·71	5·47	1·77	6·46	1·66	6·75	1·77	8·58	2·14
Forests	2·00	2·48	6·19	2·99	6·11	2·08	7·22	2·34	7·02	2·13	7·46	1·96	7·76	1·94
Irrigation	0·85	1·06	3·95	1·91	7·70	2·63	7·82	2·53	6·85	2·08	9·50	2·50	7·79	1·94
Electricity Schemes	..	..	0·10	0·05	2·17	0·74	2·55	0·82	3·14	0·95	1·22	0·32	3·28	0·82
Civil Works	7·08	8·79	16·03	7·75	30·91	10·55	32·08	10·38	36·66	11·13	36·71	9·65	43·41	10·83
Aviation	..	..	0·02	0·01	0·10	0·03	0·08	0·03	0·09	0·03	0·10	0·03	0·13	0·03
Ports and Pilotage	0·05	0·06	0·10	0·05	0·07	0·02	0·09	0·03	0·07	0·02	0·15	0·04	0·23	0·06
Community Development Projects	..	..	..	..	..	..	..	..	0·81	0·25	7·24	1·90	10·12	2·52
Road Transport Schemes	..	..	..	..	0·08	0·03	0·06	0·02	0·23	0·07	0·25	0·07	0·11	0·03

Others (e)	0.14	0.07	0.14	0.05	0.19	0.06	0.37	0.11	0.95	0.25	1.07	0.27		
Sub-total Group VI	14.01	17.40	40.22	19.45	74.64	25.47	78.03	25.24	82.02	24.90	99.16	26.06	105.87	26.41
TOTAL—Development (V+VI)	31.28	38.85	73.69	35.64	148.49	50.67	155.13	50.18	165.15	50.14	191.86	50.42	204.75	51.08
TOTAL	80.53	206.78	293.08	309.11	329.37	380.54	400.89							

*Figures for 1938-39 and 1945-46 relate to the nine pre-partition Provinces (excluding Sind and N.W.F.P. and including undivided Bengal and Punjab) ; those for later years are for all Part A States. In case of Andhra and Madras the revised estimates for 1953-54 are available for second six months only and have been doubled.

†Excluding grants for sinking of wells for growing more food, debited to General Administration in Madras and Andhra. The amounts have been credited to the head "Agriculture".

(a) Includes expenditure under Dangs District (Bombay State) and Civil Defence etc.

(b)* Excludes Forests.

(c) Includes expenditure under Famine, Extraordinary Charges, Transfers to various Funds, Pre-partition Payments and Miscellaneous items.

(d) This figure covers Rs. 28.8 crores transferred to Revenue Reserve Funds (Post-war Reconstruction and Development).

(e) Covers miscellaneous expenditure connected with 'Post-war Planning and Development'.

STATEMENT IV.—*Current Expenditures of Part B States*

(Amounts in crores of Rupees)

		1950-51	Per cent.	1951-52	Per cent.	1952-53	Per cent.	1953-54	Per cent.	1954-55	Per cent.
								(R.E.)		(B.E.)	
<i>Non-Development</i>											
I.	<i>Debt Services</i>										
	Interest on Debt and Other Obligations	2.45	2.68	2.19	2.18	3.19	3.04	3.34	2.88	3.87	3.03
	Appropriation for reduction or avoidance of Debt	2.38	2.60	2.46	2.45	2.61	2.49	3.56	3.07	3.79	2.97
	Sub-total Group I	4.83	5.28	4.65	4.63	5.80	5.53	6.90	5.96	7.66	6.00
II.	<i>General Government</i>										
	General Administration	6.22	6.80	6.43	6.40	6.13	5.84	6.61	5.71	6.94	5.44
	Administration of Justice	2.03	2.22	2.14	2.13	2.18	2.08	2.24	1.93	2.35	1.84
	Jails and Convict Settlements	0.94	1.03	1.02	1.01	1.03	0.98	1.05	0.91	1.11	0.87
	Police	11.93	13.04	13.44	13.37	12.25	11.68	12.03	10.38	11.70	9.17
	Superannuation Allowances and Pensions	2.93	3.20	3.39	3.37	3.55	3.38	3.79	3.27	3.89	3.05
	Territorial and Political Pensions	1.93	2.11	1.29	1.28	0.31	0.30	0.36	0.31	0.45	0.35
	Privy Purses and Allowances of Indian Rulers	0.89	0.97	0.66	0.66	1.49	1.42	1.30	1.12	0.82	0.64
	Stationery and Printing	0.82	0.90	1.26	1.25	1.29	1.23	1.35	1.17	1.42	1.11
	Sub-total Group II	27.69	30.25	29.63	29.47	28.23	26.92	28.73	24.80	28.68	22.47
III.	<i>Direct Demand on Revenues (a)</i>	6.50	7.10	7.32	7.28	8.67	8.27	8.96	7.73	10.81	8.47
IV.	<i>Miscellaneous (b)</i>	9.37	10.24	8.83	8.78	11.13	10.61	7.84	6.77	7.98	6.25
	TOTAL—Non-Development	48.39	52.87	50.43	50.16	53.83	51.33	52.43	45.26	55.13	43.19
V.	<i>Social Services</i>										
	Education	14.37	15.70	15.04	14.96	16.61	15.84	18.30	15.80	20.59	16.13
	Public Health	1.62	1.77	2.03	2.02	1.95	1.86	2.42	2.09	3.11	2.44
	Medical	4.67	5.10	5.14	5.11	5.15	4.91	5.74	4.95	6.49	5.08

Scientific Departments	0·27	0·29	0·25	0·25	0·25	0·24	0·29	0·25	0·35	0·27
Miscellaneous Departments	3·06	3·34	2·94	2·92	1·47	1·40	1·37	1·18	1·65	1·29
Sub-total Group V	23·99	26·21	25·40	25·27	25·43	24·25	28·12	24·27	32·19	25·22
<i>VI. Economic Development</i>										
Agriculture (including Rural Development)	4·35	4·75	3·43	3·41	3·43	3·27	4·36	3·76	5·03	3·94
Veterinary	0·62	0·68	0·72	0·72	0·74	0·71	0·85	0·73	1·22	0·96
Co-operation	0·40	0·44	0·41	0·41	0·49	0·47	0·56	0·48	0·66	0·52
Industries and Supplies	0·97	1·06	5·17	5·14	4·89	4·66	6·87	5·93	8·16	6·39
Forests	1·75	1·91	1·99	1·98	2·02	1·93	2·20	1·90	2·45	1·92
Irrigation	1·77	1·93	3·56	3·54	3·46	3·30	4·00	3·45	4·27	3·35
Electricity Schemes	0·25	0·27	0·03	0·03	0·04	0·04	0·02	0·02	0·02	0·02
Civil Works	8·58	9·37	8·96	8·91	10·02	9·55	13·55	11·70	13·98	10·95
Aviation	0·03	0·03	..	..	..	..	..	..	..	..
Ports and Pilotage	0·43	0·47	0·43	0·43	0·43	0·41	0·41	0·35	0·43	0·34
Community Development Projects . . . . .	..	..	..	..	0·10	0·10	2·23	1·92	4·11	3·22
Road Transport Schemes . . . . .	..	..	..	..	..	..	0·25	0·22	..	..
Sub-total Group VI	19·15	20·92	24·70	24·57	25·62	24·43	35·30	30·47	40·33	31·59
TOTAL—Development (V+VI)	43·14	47·13	50·10	49·84	51·05	48·68	63·42	54·74	72·52	56·81
TOTAL	91·53	100·53	104·88	115·85	127·65					

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(a) Excluding Forests.

(b) Covers expenditure under Famine, Extraordinary Charges, Miscellaneous and Transfers to Funds.

STATEMENT V.—Current Expenditures of Part C States
(Amounts in lakhs of Rupees)

	1952-53 (Accounts)	Per cent.	1953-54 (R.E.)	Per cent.	1954-55 (B.E.)	Per cent.
<i>Non-Development</i>						
I. Debt Services						
Interest on Debt and other Obligations . . . . .	..	..	1	0.06	1	0.05
Appropriation for reduction or avoidance of Debt. . . . .	..	..	..	..	..	..
Sub-total Group I . . . . .	..	..	1	0.06	1	0.05
II. General Government						
General Administration	1,00	7.59	1,26	7.28	1,28	6.46
Administration of Justice	30	2.28	36	2.08	33	1.67
Jails and Convict Settlements	18	1.37	18	1.04	18	0.91
Police	1,03	7.82	1,22	7.05	1,18	5.96
Superannuation Allowances and Pensions	3	0.23	5	0.29	8	0.40
Territorial and Political Pensions . . . . .	..	..	..	..	..	..
Privy Purses and Allowances to Indian Rulers	6	0.46	7	0.40	6	0.30
Stationery and Printing	8	0.61	17	0.98	18	0.91
Sub-total Group II	2,68	20.35	3,31	19.13	3,29	16.61
III. Direct Demands on Revenue (a)	75	5.69	95	5.49	164	8.28
IV. Miscellaneous (b)	1,91	14.50	1,48	8.55	1,51	7.62
TOTAL—Non-Development	5,34	40.55	5,75	33.24	6,45	32.56
V. Social Services						
Education	2,69	20.43	3,67	21.21	4,40	22.21
Public Health	37	2.81	56	3.24	61	3.08
Medical	1,01	7.67	1,41	8.15	1,47	7.42
Scientific Departments	1	0.08	1	0.06	1	0.05
Miscellaneous Departments	10	0.76	13	0.75	16	0.81
Sub-total Group V	4,18	31.74	5,78	33.41	6,65	33.57
VI. Economic Development						
Agriculture (including Rural Development)	63	4.78	74	4.28	1,11	5.60
Veterinary	10	0.76	16	0.92	24	1.21
Co-operation	7	0.53	14	0.81	19	0.96

STATEMENT V.—*Current Expenditure of Part C States—contd.*

(Amounts in lakhs of Rupees)

	1952-53 (Accounts)	Per cent.	1953-54 (R.E.)	Per cent.	1954-55 (B.E.)	Per cent.
Industries and Supplies	33	2.51	47	2.72	43	2.17
Forests	63	4.78	78	4.51	85	4.29
Irrigation	4	0.30	17	0.98	24	1.21
Electricity Schemes	18	1.37	25	1.45	22	1.11
Civil Works	1,64	12.45	2,48	14.34	2,43	12.27
Community Development Schemes	3	0.23	58	3.35	1,00	5.05
Sub-total Group VI	3,65	27.71	5,77	33.35	6,71	33.87
TOTAL—Development (V+VI)	7,83	59.45	11,55	66.76	13,36	67.44
TOTAL	13,17		17,30		19,81	

NOTE.—The data given in this Statement relate to six Part C States (Ajmer, Bhopal, Coorg, Delhi, Himachal Pradesh, Vindhya Pradesh); the expenditures of four Part C States (Bilaspur, Kutch, Tripura and Manipur), and in case of Delhi, expenditure on Police & Civil Works etc. (reserved Subjects) which are shown in the Central Budget are excluded.

(a) excluding Forests.

(b) Covers Famine, Extraordinary charges and Miscellaneous.

STATEMENT VI.—Distribution of Expenditure on Revenue Account of

	Non-Development				
	1950-51	1951-52	1952-53	1953-54 (R.E.)	1954-55 (B.E.)
1. Andhra . . . . .	..	..	..	12.00	11.48
2. Assam	4.59	4.80	4.97	5.30	5.39
3. Bihar	11.94	14.99	13.04	16.67	16.35
4. Bombay	29.20	30.90	33.66	35.67	36.94
5. Madhya Pradesh	8.47	8.33	9.32	10.76	14.55
6. Madras	26.49	29.71	30.22	20.95	19.76
7. Punjab	9.78	10.06	10.22	11.04	12.42
8. Orissa	4.21	4.63	4.86	6.39	6.55
9. Uttar Pradesh (a)	27.22	30.00	37.29	43.94	46.72
10. West Bengal	22.69	20.56	20.64	25.96	25.98
All Part A States	144.59	153.98	164.22	188.68	196.14
1. Hyderabad	17.15	17.36	15.56	16.00	15.89
2. Madhya Bharat	6.39	5.37	5.97	5.69	5.46
3. Mysore (b)	4.81	5.29	5.23	5.49	6.19
4. PEPSU	2.86	2.65	3.07	3.64	3.63
5. Rajasthan	7.59	9.10	9.17	9.83	11.05
6. Saurashtra	3.54	4.40	7.44	4.52	4.99
7. Travancore-Cochin	6.05	6.26	7.39	7.26	7.92
All Part B States	48.39	50.43	53.83	52.43	55.13
TOTAL	192.98	204.41	218.05	241.11	251.27

(a) The increase in non-development expenditure of Uttar Pradesh during the period is partly under the Major head Miscellaneous.

(b) The increase in economic development expenditure of Mysore between 1950-51

Part A and Part B States under Certain Heads

(Amounts in crores of Rupees)

Social Services					Economic Development				
1950-51	1951-52	1952-53	1953-54 (R.E.)	1954-55 (B.E.)	1950-51	1951-52	1952-53	1953-54 (R.E.)	1954-55 (B.E.)
..	..	..	7.16	6.64	..	..	..	6.68	5.90
2.20	2.50	2.70	2.97	3.99	2.49	3.63	4.91	6.66	7.32
5.12	5.89	6.73	7.95	9.80	8.99	11.94	8.48	10.74	13.58
21.46	19.87	20.61	20.85	20.88	13.71	11.81	14.17	15.54	14.40
3.26	3.83	4.17	5.29	6.03	5.01	6.06	6.01	9.16	10.10
16.13	17.89	19.57	15.21	14.07	16.83	16.84	18.62	12.65	11.35
2.69	2.81	3.01	3.66	3.90	3.53	3.58	3.67	4.85	6.80
2.51	2.19	2.63	3.06	3.41	5.29	4.04	4.03	5.22	4.90
13.44	14.22	15.09	15.79	17.13	11.18	11.28	12.45	13.81	17.22
7.04	7.90	8.62	10.76	13.03	7.61	8.85	9.68	13.85	14.30
73.85	77.10	83.13	92.70	98.88	74.64	78.03	82.02	99.16	105.87
6.57	6.87	6.38	6.97	7.76	3.83	3.96	3.38	4.47	5.37
3.06	3.27	2.95	3.33	3.75	2.32	2.67	3.34	5.18	5.75
3.88	4.09	4.48	5.02	5.49	4.83	8.97	8.33	11.53	12.63
1.16	1.04	1.22	1.45	1.86	0.60	0.97	1.12	2.17	1.91
3.85	4.33	4.45	5.00	5.83	2.47	2.33	2.32	4.07	4.67
1.83	1.99	1.85	2.08	2.61	2.05	2.24	2.46	3.26	4.21
3.64	3.81	4.10	4.27	4.89	3.05	3.56	4.67	4.62	5.79
23.99	25.40	25.43	28.12	32.19	19.15	24.70	25.62	35.30	40.33
97.84	102.50	108.56	120.82	131.06	93.79	102.73	107.64	134.46	146.20

due to transfers to Zamindari Abolition Fund (out of the increase in land revenue) shown

and 1951-52 is mainly due to change-over to gross basis in respect of Industries.

STATEMENT VII.—Capital Expenditure of the Centre and the States in Selected Years.

(Amounts in crores of Rupees)

	1938-39*		1945-46*			1950-51			1951-52			1952-53			1953-54 (R.E.)			1954-55 (D.F.)			Total 1951-54															
	Centre	States	Centre	States	Total	Centre	States	Total	Centre	States	Total	Centre	States	Total	Centre	States	Total	Centre	States	Total	Centre	States	Total													
<i>Non-Development</i>																																				
1. Defence	..	..	35.09	..	35.09	4.19	..	4.19	10.17	..	10.17	5.96	..	5.96	10.36	..	10.36	17.75	..	17.75	20.49	..	20.49											
2. Payment of Commuted value of Pensions	(-)	0.27	(-)	0.14	(-)	0.51	(-)	6.57	0.17	(-)	6.40	(-)	6.61	0.16	(-)	6.45	(-)	6.91	0.11	(-)	6.80	(-)	6.86	0.04	(-)	6.82	(-)	6.79	0.09	(-)	6.70	(-)	20.18	0.11	(-)	20.07
3. Payment to Retrenched Personnel	0.03	..	0.03	0.01	..	0.01	0.02	0.01	0.03	(-)	0.01	(-)	0.01	0.09	0.08	0.04	..	0.02												
4. State Trading Schemes	9.03	(-)	14.77	(-)	5.74	(-)	2.26	8.00	5.74	12.63	25.35	37.98	(-)	18.43	18.83	0.40	0.13	24.43	24.56	(-)	13.11	5.57	2.46	(-)	15.67	68.61	62.94							
5. Payment of Compensation to landholders on the abolition of Zamindari System	..	..	..	..	..	..	1.18	1.18	..	2.03	2.03	..	2.79	2.79	..	1.27	1.27	..	2.75	2.75	..	6.09	6.09							
6. Currency and Mint	..	..	0.03	..	0.03	3.12	..	3.12	0.18	..	0.18	0.06	..	0.06	0.35	..	0.35	0.74	..	0.74	0.59	..	0.59											
7. Security Printing Press	..	..	..	..	..	0.13	..	0.13	0.07	..	0.07	0.05	..	0.05	0.08	..	0.08	0.05	..	0.05	0.20	..	0.20								
8. Appropriation to the Contingency Fund.	..	..	..	..	..	15.00	8.85	23.85	..	1.50	1.50	..	0.50	0.50	..	1.85	1.85	..	..	..	..	3.85	3.85				
9. Transfer of Sale proceeds of American loan-wheat	..	..	..	..	..	..	..	..	46.97	..	46.97	26.59	..	26.59	..	..	..	..	..	..	4.00	..	4.00
10. Payment to displaced persons	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
11. Miscellaneous	..	..	..	(-)	5.70	(-)	5.70	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
TOTAL—Non-Development	(-)	0.09	0.27	0.18	43.81	(-)	20.61	23.20	13.62	18.20	31.82	63.43	29.05	92.48	7.32	22.23	29.55	4.06	27.58	31.64	12.63	8.50	21.13	74.81	78.86	153.67										
<i>Development</i>																																				
1. Railways	6.44	..	6.44	9.85	..	9.85	25.41	..	25.41	23.21	..	23.21	7.05	..	7.05	17.78	..	17.78	33.92	..	33.92	48.04	..	48.04												
2. Posts and Telegraphs	2.62	..	2.62	2.17	..	2.17	7.07	..	7.07	4.96	..	4.96	6.53	..	6.53	7.72	..	7.72	11.49	..	11.49	19.21	..	19.21												
3. Broadcasting	..	..	..	..	..	0.16	..	0.16	0.23	..	0.23	0.15	..	0.15	0.32	..	0.32	1.25	..	1.25	0.70	..	0.70								
4. Civil Aviation	..	..	..	..	..	1.82	..	1.82	1.51	..	1.51	0.88	..	0.88	2.17	..	2.17	3.34	..	3.34	4.56	..	4.56								
5. Ports	..	..	..	..	..	0.70	0.06	0.76	0.90	0.08	0.98	0.59	0.10	0.69	2.64	0.10	2.74	5.31	0.17	5.48	4.13	0.28	4.41								
6. Irrigation	..	2.36	2.36	..	1.19	1.19	0.06	22.63	22.69	0.20	30.00	30.20	0.13	29.84	29.97	0.40	33.73	34.13	0.25	51.22	51.47	0.73	93.57	94.30												
7. Multi-purpose River Schemes	..	..	..	..	..	2.50	14.50	17.00	3.77	24.06	27.83	3.97	45.84	49.81	4.38	66.44	70.82	3.94	62.89	66.83	12.12	136.34	148.46								
8. Agricultural Improvement and Research	0.05	0.05	0.05	1.41	1.46	0.07	(-)	0.07	..	0.33	1.56	1.89	1.11	1.06	2.17	1.25	1.44	2.69	1.51	2.55	4.06												
9. Forests	..	..	..	..	..	0.15	..	0.15	0.15	..	0.15	0.21	..	0.21	0.23	0.03	0.26	0.29	0.05	0.34	0.59	0.03	0.62								
10. Electricity Schemes	..	1.26	1.26	..	0.70	0.70	0.02	23.22	23.24	0.02	17.18	17.20	0.20	18.45	18.65	0.23	26.84	27.07	0.76	34.91	35.70	0.45	62.47	62.92												
11. Civil Works†	0.10	0.49	0.59	1.43	0.32	1.75	9.11	9.41	18.52	11.37	16.49	27.86	11.27	9.24	20.51	15.27	13.69	28.96	31.13	20.47	51.60	37.91	39.42	77.33												
12. Industrial Development	..	(-)	0.02	(-)	0.02	0.19	0.08	0.27	8.90	5.43	14.33	8.34	5.81	14.15	0.40	3.32	3.72	7.43	5.45	12.88	24.10	6.64	30.74	16.17	14.58	30.75										
13. Road and Water Transport Schemes	..	..	..	0.08	0.08	0.03	1.21	1.24	0.02	1.34	1.36	0.09	1.32	1.41	0.16	1.45	1.61	0.09	2.39	2.48	0.27	4.11	4.38										
14. Improvement of Public Health	..	0.01	0.01	..	0.01	0.01	..	0.01	0.01	..	0.01	..	..	..	..	..	..	..	..	..	..	..	..	
15. Miscellaneous	..	..	..	..	..	..	0.01	0.01	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
TOTAL—Development	9.16	4.10	13.26	13.64	2.43	16.07	55.98	78.64	134.62	54.75	95.64	150.39	31.80	110.71	142.51	59.84	150.28	210.12	117.12	181.67	298.79	146.39	356.63	593.02												
TOTAL‡	9.07	4.37	13.44	57.45	(-)	18.18	39.27	69.60	96.84	166.44	118.18	124.69	242.87	39.12	132.94	172.06	63.90	177.86	241.76	129.75	190.17	319.92	221.20	435.49	656.69											

*Data for the years 1938-39 and 1945-46 relate to the pre-partition Centre and nine Part A States including undivided Punjab and Bengal and those for later years to the Union Government and all Part A and Part B States.

†Covers capital outlay on Civil Works, New Capital at Delhi and Bombay Development Scheme.

‡Figures for the Centre exclude grants to States (on capital account) Rs. 1.4 crores in 1950-51 and Rs. 16 crores in 1954-55.

STATISTICAL APPENDIX

(STATEMENTS RELATING TO CHAPTER VII)

STATEMENT I.—Number and paid-up capital of manufacturing Companies; Response to Questionnaire

(Amounts in crores of Rupees)

	All public limited companies at work		Companies addressed		(4) as per cent. of (2)	Companies which sent valid returns		(7) as per cent. of (2)
	Number	Paid-up Capital	Number	Paid-up Capital		Number	Paid-up Capital	
	1	2	3	4		6	7		8
1. Cotton Textiles	470	104	150	78	75.0	96	50	48.1
2. Jute Textiles	85	28	48	23	82.1	47	22	78.6
3. Other Textiles (Silk & Woollen)	64	5	19	3	60.0	13	3	60.0
4. Iron and Steel	3	19	3	19	100.0	3	19	100.0
5. Engineering (including Electrical goods)	582	50	80	35	70.0	52	33	66.0
6. Sugar	144	23	52	17	73.9	26	8	34.8
7. Chemicals	488	20	53	12	60.0	30	10	50.0
8. Paper	55	10	11	6	60.0	7	5	50.0
9. Vegetable Oils	209	10	13	5	50.0	7	3	30.0
10. Matches	36	3	4	3	100.0	4	3	100.0
11. Cement	22	19	11	17	89.5	8	7	89.5
12. Tea Plantations	409	21	109	12	57.1	77	8	38.1
13. Other Plantations (Rubber & Coffee)	85	5	29	4	80.0	11	1	20.0
14. Coal	204	16	27	9	56.3	17	6	37.5
15. Electricity	275	27	23	22	81.5	22	20	74.1
16. Shipping	45	16	11	16	100.0	11	16	100.0
17. Others	1,765	71	91	35	49.3	61	28	39.4
TOTAL	4,941	447	734	316	70.7	492	252	56.4

STATEMENT II.—Number and Paid-up Capital of
Public Limited

Number of Companies

Industry	Rs. 1 lakh & below	Above Rs. 1 lakh & upto Rs. 5 lakhs	Above Rs. 5 lakhs & upto Rs. 10 lakhs	Above Rs. 10 lakhs & upto Rs. 50 lakhs	Above Rs. 50 lakhs & upto Rs. 100 lakhs	Above Rs. 100 lakhs	Total
	1	2	3	4	5	6		7
<i>A. Manufacturing</i>							
1. Cotton Textiles . . .	70	70	67	2,19	34	10	4,70
2. Jute Textiles . . .	5	8	4	51	16	1	85
3. Other Textiles . . .	18	24	10	10	2	..	64
4. Iron & Steel . . .	..	1	..	..	..	3	4
5. Engineering . . .	2,65	1,65	59	74	13	5	5,81
6. Sugar . . .	26	20	16	77	4	1	1,44
7. Chemicals . . .	3,28	87	42	26	3	2	4,88
8. Paper . . .	14	15	9	9	4	4	55
9. Vegetable Oil . . .	87	80	24	16	2	..	2,09
10. Matches . . .	24	9	1	1	..	1	36
11. Cement . . .	6	1	..	7	5	3	22
12. Tea Plantations . . .	65	2,25	89	27	2	1	4,09
13. Other Plantations . . .	15	43	18	8	1	..	85
14. Coal . . .	37	88	44	30	3	2	2,04
15. Electricity . . .	66	1,44	38	19	3	5	2,75
16. Shipping . . .	18	7	5	9	2	4	45
17. Others . . .	10,68	4,90	1,03	85	11	8	17,65
TOTAL	21,12	14,77	5,29	6,68	1,05	50	49,41
<i>B. Non-manufacturing</i>							
18. Transport & Commu- nications (other than shipping) . . .	98	42	4	4	..	..	1,48
19. Trading . . .	10,45	2,67	53	43	6	3	14,17
20. Managing Agency . . .	1,02	33	2	10	3	2	1,52
21. Banks . . .	4,37	1,58	43	48	5	5	6,96
22. Insurance . . .	1,52	1,00	36	29	1	..	3,18
23. Investment . . .	68	63	25	26	5	3	1,90
24. Other Financial . . .	2,25	21	2	4	..	1	2,53
25. Hotels . . .	23	5	1	3	1	..	33
26. Theatres, Motion Pictures, Films } . . .	1,69	95	8	5	1	..	2,78
27. Others . . .	4,34	1,52	29	40	5	3	6,63
TOTAL	27,53	9,36	2,03	2,12	27	17	41,48
TOTAL	48,65	24,13	7,32	8,80	1,32	67	90,89

*Excluding foreign companies, companies and associations functioning not for profit, Rs. 1,000 each.

Joint Stock Companies at work during 1951-52*

Companies

Paid-up Capital (lakhs of Rupees)

Rs. 1 lakhs & below	Above Rs. 1 lakh & upto Rs. 5 lakhs	Above Rs. 5 lakhs & upto Rs. 10 lakhs	Above Rs. 10 lakhs & upto Rs. 50 lakhs	Above Rs. 50 lakhs & upto Rs. 100 lakhs	Above Rs. 100 lakhs	Total
8	9	10	11	12	13	14
21	1,91	5,26	51,09	23,44	22,39	1,04,30
3	22	37	14,88	10,95	1,11	27,56
8	74	72	2,23	1,54	..	5,31
..	1	..	..	..	19,00	19,01
85	3,91	4,52	17,36	8,67	14,23	49,54
9	56	1,36	16,54	3,01	1,05	22,61
1.48	2,15	3,33	5,02	2,58	4,98	19,54
6	35	76	1,75	2,81	4,76	10,49
37	2,07	1,83	3,42	1,95	..	9,64
11	20	9	20	..	2,20	2,80
3	2	..	2,17	3,97	13,09	19,28
32	6,58	6,41	5,26	1,24	1,68	21,49
9	1,23	1,16	1,85	53	..	4,86
18	2,57	3,14	5,89	2,20	2,38	16,36
29	3,48	2,64	4,27	1,79	14,73	27,20
10	21	35	1,33	1,60	12,11	15,70
3.49	12,41	7,72	20,51	8,23	19,03	71,39
7,78	38,62	39,66	1,53,77	74,51	1,32,74	4,47,08
37	1,06	33	83	..	..	2,59
3,01	7,25	4,91	7,67	5,03	7,10	34,97
20	1,02	13	3,49	2,45	4,00	11,29
1,90	3,81	3,19	12,36	4,15	10,41	35,82
40	2,55	2,90	5,92	71	..	12,48
23	1,86	2,83	5,96	3,60	4,51	18,99
46	56	14	99	..	2,01	4,16
5	13	8	1,02	94	..	2,22
1,08	1,93	60	1,13	88	..	5,62
1.24	3,91	2,25	9,07	3,01	3,11	22,59
8,94	24,08	17,36	48,44	20,77	31,14	1,50,73
16,72	62,70	57,07	2,02,21	95,28	1,63,88	5,97,81

companies limited by guarantee, and all companies with paid-up capital less than

STATEMENT III.—*Number and Paid-up Capital of*
Private Limited

Number of Companies

Industry	Rs. 1 lakh and below	Above Rs. 1 lakh & upto Rs. 5 lakhs	Above Rs. 5 lakhs & upto Rs. 10 lakhs	Above Rs. 10 lakhs & upto Rs. 50 lakhs	Above Rs. 50 lakhs & upto Rs. 100 lakhs	Above Rs. 100 lakhs	Total
	1	2	3	4	5	6		7
A. Manufacturing							
1. Cotton Textiles	33	42	10	16	1	..	1,02
2. Jute Textiles	3	3	1	4	..	..	11
3. Other Textiles	24	23	3	3	..	..	53
4. Iron and Steel . . . . .	..	..	..	..	..	..	..
5. Engineering	5,98	2,28	24	29	2	2	8,83
6. Sugar	5	5	9	12	..	..	31
7. Chemicals	3,45	96	6	6	..	2	4,55
8. Paper	4	6	..	..	..	1	11
9. Vegetable Oil	65	55	8	5	..	1	1,34
10. Matches	5	2	1	..	..	..	8
11. Cement	3	1	..	..	1	..	5
12. Tea Plantations	36	40	8	4	..	..	88
13. Other Plantations	13	2	..	..	..	..	15
14. Coal	77	53	9	4	..	1	1,44
15. Electricity	22	20	4	3	1	..	50
16. Shipping	20	9	..	1	..	..	30
17. Others	13,30	4,32	58	50	4	3	18,77
TOTAL	25,83	10,17	1,41	1,37	9	10	38,97
B. Non-Manufacturing							
18. Transport & Com- munications	4,01	1,44	4	2	..	1	5,52
19. Trading	34,15	8,03	1,10	57	2	..	43,87
20. Managing agency	6,39	87	12	21	5	6	7,70
21. Banks	47	14	2	2	..	..	65
22. Insurance	12	..	..	..	..	..	12
23. Investments	91	46	14	12	1	1	1,65
24. Other Financial	2,28	14	2	1	..	2	2,47
25. Hotels	27	18	1	..	..	..	46
26. Theatres, Motion Pictures & Films }	3,22	87	8	2	..	..	4,19
27. Others	5,18	1,60	32	13	4	1	7,28
TOTAL	57,00	13,73	1,85	1,10	12	11	73,91
GRAND TOTAL	82,83	23,90	3,26	2,47	21	21	1,12,88

*Excluding foreign companies, companies and associations functioning not for profit, each.

Joint Stock Companies at work during 1951-52*

Companies

Paid-up Capital (lakhs of Rupees)

Rs. 1 lakh & below	Above Rs. 1 lakh & upto Rs. 5 lakhs	Above Rs. 5 lakhs & upto Rs. 10 lakhs	Above Rs. 10 lakhs & upto Rs. 50 lakhs	Above Rs. 50 lakhs & upto Rs. 100 lakhs	Above Rs. 100 lakhs	Total
8	9	10	11	12	13	14
13	1,16	82	4,58	64	..	7,33
2	14	6	51	..	..	73
10	73	23	41	..	..	147
..
2,23	5,68	1,84	7,31	1,45	4,21	22,72
2	18	75	201	..	..	296
1,05	2,69	54	90	..	3,07	8,25
1	12	..	..	..	2,00	2,13
30	1,51	58	1,20	..	1,05	4,64
1	5	6	..	..	..	12
1	1	..	..	60	..	62
14	98	65	89	..	..	2,66
7	6	..	..	..	..	13
35	1,40	73	78	..	1,50	4,76
12	50	33	37	57	..	1,89
7	24	..	15	..	..	46
4,50	11,31	4,72	9,42	3,35	4,71	38,01
9,13	26,76	11,31	28,53	6,61	16,54	98,88
1,53	2,81	32	35	..	4,75	9,76
9,26	20,56	8,84	13,64	1,40	..	53,70
1,29	2,45	1,04	5,44	3,76	10,02	24,00
19	44	12	34	..	..	1,09
2	..	..	..	..	..	2
30	1,42	1,27	2,75	70	1,25	7,69
22	34	20	26	..	3,10	4,12
8	43	8	..	..	..	59
1,08	2,03	71	40	..	..	4,22
1,32	4,26	2,29	3,20	3,32	2,51	16,90
15,29	34,74	14,87	26,38	9,18	21,63	1,22,09
24,42	61,50	26,18	54,91	15,79	38,17	2,20,97

companies limited by guarantee, and all companies with paid-up capital less than Rs. 1,000

STATEMENT IV.—Assets and Liabilities of
407 Selected

	Cotton	Jute	Other textiles	Iron & Steel	Engineering	Sugar	Chemicals	Paper
No. of Companies	(90)	(42)	(9)	(3)	(41)	(25)	(23)	(7)
A. Fixed Assets								
1. Land	277·9	1909·9	3·3	436·9	86·7	34·9	204·4	5·9
2. Buildings	1809·6		56·1	508·1	385·0	221·1		147·5
3. Plant and machinery.	4343·2	1823·4	87·2	3541·5	611·2	548·6	335·2	404·7
4. Others	209·7	262·5	12·1	320·7	125·8	119·9	66·9	26·6
5. Total	6640·4	3995·8	158·7	4807·2	1208·7	924·5	606·5	584·7
6. Depreciation.	4213·8	2771·6	52·9	2478·4	609·4	465·9	140·0	425·8
7. Net fixed assets.	2426·6	1224·2	105·8	2328·8	599·3	458·6	466·5	158·9
B. Stock and Stores								
8. Raw materials	4847·1	1739·1	60·5	441·1	1033·4	73·7	145·6	103·8
9. Finished goods.			25·4			308·4		25·6
10. Stores		288·9	24·2	462·9		155·8	79·7	18·7
11. Others	10·1	2·5	0·1	0·9	1·3	8·8	1·4	..
12. TOTAL	4857·2	2030·5	110·2	904·9	1034·7	546·7	226·7	148·1
C. Receivables								
13. Book debts	431·7	414·4	33·9	446·5	646·7	151·6	81·3	96·3
14. Advances against goods.	192·8	32·0	7·2	51·2	140·4	47·5	25·7	13·5
15. Others	51·6	99·4	9·1	69·7	47·1	62·9	6·3	40·0
16. TOTAL	676·1	545·8	50·2	567·4	834·2	262·0	113·3	149·8
D. Investments								
17. Government securities.	661·6	353·7	30·0	142·2	442·1	61·1	26·5	120·7
18. Semi-Govt. securities.	7·0	7·4	..	..	0·1	..	0·5	..
19. Industrial securities.	163·8	109·8	6·0	164·2	34·8	47·9	26·9	32·1
20. TOTAL	832·4	470·9	36·0	306·4	477·0	109·0	53·9	152·8
E. 21. Advance of Income-tax.								
22. E.P.T. deposits.	498·5	36·6	3·5	251·0	14·5	28·3	14·2	15·5
	2317·7	314·4	4·0	179·3	40·3	13·6	33·0	117·9
F. Other Assets								
23. Current	240·0	168·4	2·0	44·1	168·7	46·0	17·0	2·0
24. Non-current	108·2	61·5	5·2	410·5	70·4	6·4	29·2	38·4
25. Intangible	0·3	..	0·3	5·3	17·0	1·9	2·5	0·1
G. Cash								
	662·6	187·6	29·9	83·6	242·5	45·3	53·4	37·7
TOTAL	12619·6	5039·9	347·1	5081·3	3498·6	1517·8	1009·8	821·2

* 'Others' include Aluminium, Breweries and Distilleries, Tobacco, Rice and Flour and Miscellaneous Manufacturing.

Manufacturing Companies in 1946
Companies

(Amounts in lakhs of Rupees)

Vegetable Oil	Matches	Cement	Tea	Other Plantations	Coal	Electricity	Shipping	Other Manufacturing*	Total
(4)	(4)	(5)	(45)	(10)	(16)	(21)	(8)	(54)	(407)
50.9	7.1	14.0	289.9	74.0	304.2	100.6	..	669.2	8623.3
58.1	55.2	280.3	84.9	10.1	255.6	175.4	164.6	1310.7	16295.1
12.5	90.3	676.5	64.7	4.0	526.5	879.4	989.9	1310.7	16295.1
121.5	23.4	207.8	27.2	5.0	230.4	1396.9	13.3	245.2	3305.9
59.9	176.0	1178.6	466.7	93.1	1316.7	2552.3	1167.8	2225.1	28224.3
61.6	115.2	586.0	76.4	5.9	725.5	938.5	483.9	1180.9	15330.0
61.6	60.8	592.6	390.3	87.2	591.2	1613.8	683.9	1044.2	12894.3
106.2	69.3	220.0	1.0	..	..	..	49.7	..	..
60.3	9.4	270.6	160.0	23.2	15.3	74.8	25.3	1285.8	12527.8
0.1	12.6	270.6	37.8	3.9	170.7	74.8	65.2	0.7	..
166.6	91.3	490.6	200.7	27.1	190.9	74.8	140.3	1286.5	12527.8
0.1	..	..	1.9	..	4.9	..	0.1	0.7	..
45.4	12.0	157.7	14.8	1.8	358.7	63.1	96.1	466.5	3518.5
9.5	0.3	64.6	2.0	0.1	0.7	1.7	4.3	85.9	679.4
7.2	14.7	1.2	24.8	1.1	60.5	3.4	79.2	123.4	701.6
62.1	27.0	223.5	41.6	3.0	419.9	68.2	179.6	675.8	4899.5
5.1	0.3	186.2	59.4	4.5	80.2	105.4	735.3	181.6	3195.9
..	..	..	1.7	..	0.1	..	0.4	0.1	17.3
0.4	..	93.1	3.0	2.3	29.3	28.7	162.3	66.3	970.9
5.5	0.3	279.3	64.1	6.8	109.6	134.1	898.0	248.0	4184.1
6.7	44.2	5.8	2.6	0.7	..	73.7	22.8	30.1	1048.7
24.9	74.8	4.2	8.4	0.8	44.4	10.3	90.9	187.5	3466.4
7.4	10.1	6.7	22.5	4.8	7.8	169.7	193.6	118.4	1229.3
0.5	18.2	22.1	5.3	1.3	8.1	11.6	58.6	56.8	912.3
..	0.4	85.5	0.9	1.1	1.1	37.8	11.2	47.4	212.6
19.3	121.8	70.7	60.7	7.8	39.3	74.2	287.5	261.3	2385.2
354.6	448.9	1781.0	797.1	140.6	1412.3	2268.2	2666.2	3956.0	43760.2

mills, Tanning, Timber and Saw mills, Ceramics, Rubber manufacturing, 'Other Mining'

STATEMENT IV.—*Assets and Liabilities of
407 Selected*

	Cotton	Jute	Other textiles	Iron & Steel	Engineer- ing	Sugar	Chemicals	Paper
No. of Companies (90)	(42)	(9)	(3)	(41)	(25)	(23)	(7)	
A. Paid-up Capital								
1. Ordinary	2179·4	1193·2	133·5	839·6	1691·6	449·7	382·3	199·4
2. Preference	537·1	513·5	1·2	888·8	205·9	74·3	146·0	121·5
3. Deferred	55·0	0·3	..	14·6	3·5	4·0	0·6	..
4. TOTAL	2771·5	1707·0	134·7	1743·0	1901·0	528·0	528·9	320·9
B. Reserves								
5. General	1994·2	620·2	9·9	25·5	145·3	218·4	86·0	101·0
6. Taxation	2107·5	563·0	24·9	441·1	211·0	64·4	52·6	80·4
7. Development	770·6	111·4	2·6	150·5	35·2	15·6	2·6	19·8
8. Other specific	711·4	488·3	16·3	759·6	74·6	57·0	39·6	70·3
C. Borrowings								
9. Banks	905·0	346·2	35·1	334·4	135·0	151·0	83·5	30·9
10. Mortgages & debentures.	103·8	117·9	..	248·7	59·4	80·2	41·8	15·6
11. Due to trade	203·0	385·3	51·1	259·6	382·0	41·3	56·7	38·3
12. Others	1044·0	159·2	20·3	127·7	108·7	151·1	27·2	30·7
13. TOTAL	2255·8	1002·6	106·5	970·4	685·1	423·6	209·2	115·5
D. Other Liabilities								
14. Current	1573·3	468·4	35·3	822·8	373·5	144·4	64·4	101·4
15. Non-current	180·3	32·6	25·3	144·1	38·5	38·9	23·1	3·5
E. Balance								
TOTAL	12619·6	5039·9	347·1	5081·3	3498·6	1517·8	1009·8	821·2

Manufacturing Companies in 1946—contd.

Companies

(Amounts in lakhs of Rupees)

Vegetable Oil	Matches	Cement	Tea	Other Plantations	Coal	Electricity	Shipping	Other Manufacturing*	Total
(4)	(4)	(5)	(45)	(10)	(16)	(21)	(8)	(54)	(407)
98.4	93.5	1029.5	271.3	73.8	349.1	1161.3	900.0	1170.9	12215.8
29.8	4.5	61.2	29.9	7.6	50.0	280.1	43.0	583.3	3577.7
..	..	5.0	3.0	..	..	..	..	25.6	111.6
128.2	98.0	1095.7	304.2	81.4	399.1	1441.4	943.0	1779.8	15905.8
37.7	106.8	92.5	125.5	10.2	108.4	110.8	174.4	181.8	4148.6
33.0	133.2	120.5	54.1	3.6	166.4	167.6	304.2	480.8	5008.3
10.5	..	4.9	42.4	..	30.0	19.6	220.3	45.8	1481.8
6.3	5.8	18.2	40.5	10.2	263.9	30.2	164.9	221.5	2978.6
25.0	2.8	7.3	13.4	4.7	18.7	17.6	41.9	171.1	2323.6
..	..	105.2	12.6	5.5	32.5	236.3	225.0	200.5	1485.0
24.5	19.2	63.6	0.6	1.7	159.5	28.1	10.3	153.6	1878.4
1.0	4.5	3.2	51.1	2.4	84.4	18.8	42.3	113.2	1989.8
50.5	26.5	179.3	77.7	14.3	295.1	300.8	319.5	638.4	7676.8
46.7	62.3	159.4	126.2	15.5	135.1	159.7	309.0	463.0	5060.4
38.8	14.6	104.6	2.5	..	9.1	30.4	227.1	80.4	993.8
2.9	1.7	5.9	24.0	5.4	5.2	7.7	3.8	64.5	506.1
354.6	448.9	1781.0	797.1	140.6	1412.3	2268.2	2666.2	3956.0	43760.2

STATEMENT V.—Assets and Liabilities of
407 Selected

	Cotton	Jute
Number of Companies	(90)	(42)
A. Fixed Assets		
1. Land	338·2	183·0
2. Buildings	2460·9	1722·4
3. Plant and machinery	6625·2	3136·9
4. Others	232·6	173·3
5. Total	9656·9	5215·6
6. Depreciation	6412·5	3026·8
7. Net fixed assets	3244·4	2188·8
B. Stock and Stores		
8. Raw materials	} 6683·5	1553·5
9. Finished goods and work in progress		1004·1
10. Stores	1417·6	490·9
11. Others	27·7	60·0
12. TOTAL	8128·8	3108·5
C. Receivables		
13. Book debts	711·5	968·6
14. Advances against goods	463·2	125·5
15. Others	281·5	163·8
16. TOTAL	1456·2	1257·9
D. Investments		
17. Government securities	524·0	61·0
18. Semi-Government securities	9·6	0·4
19. Industrial securities	315·5	143·9
20. TOTAL	849·1	205·3
E. 21. Advance of Income-tax		
22. E.P.T. deposits	162·3	117·7
F. Other Assets		
23. Current	94·5	6·1
24. Non-current	125·9	199·4
25. Intangible	9·3	2·5
G. Cash		
	1442·0	226·0
TOTAL	16223·3	7661·9

Manufacturing Companies in 1951
Companies

(Amounts in lakhs of Rupees)

Other Textiles	Iron and Steel	Engineering	Sugar	Chemicals	Paper	Vegetable Oil
(9)	(3)	(41)	(25)	(23)	(7)	(4)
5.9	621.3	91.1	43.9	32.1	31.1	5.3
78.5	748.4	906.5	353.6	357.3	220.4	74.0
118.3	4589.6	1448.9	863.4	830.0	720.3	139.5
17.2	513.3	394.0	181.5	118.3	43.7	32.2
219.9	6472.6	2841.5	142.4	1338.6	1015.5	251.0
107.6	3901.4	1112.3	773.7	405.1	415.5	147.7
112.3	2571.2	1728.2	668.7	933.5	600.0	103.3
} 193.8	1093.6	1936.1	149.4 926.6 }	382.0	328.3	211.3
26.3	838.0	284.0	305.5	114.2	..	82.5
0.2	..	26.1	8.1	8.3	26.7	0.1
220.3	1932.5	2246.2	1380.6	504.5	355.0	293.9
29.1	805.4	855.9	136.3	165.5	140.3	54.9
6.1	44.0	99.8	89.4	36.5	41.5	9.0
3.9	8.8	131.9	147.4	14.1	55.4	5.4
39.1	858.2	1087.6	373.1	216.1	237.2	69.3
28.2	160.6	47.9	11.7	16.0	35.9	0.3
..	..	..	..	0.5	..	..
31.7	162.7	106.4	64.9	36.7	19.6	0.4
59.9	323.3	154.3	76.6	53.2	55.5	0.7
7.9	222.8	112.7	35.3	11.9	135.9	14.6
..	..	11.9	6.5	1.8	5.7	1.4
0.9	120.8	9.2	8.0	10.0	0.4	0.7
1.1	288.4	219.0	48.6	46.6	55.8	3.1
0.2	27.9	30.9	1.3	6.4	0.1	..
49.0	334.3	212.6	57.5	67.4	149.8	12.2
490.7	6679.4	5812.6	2665.2	1851.4	1595.4	499.2

✓ STATEMENT V.—Assets and Liabilities of
407 Selected

	Matches	Cement
Number of Companies	(4)	(5)
A. Fixed Assets		
1. Land	11·5	22·3
2. Buildings	72·5	429·1
3. Plant and machinery	112·9	1191·5
4. Others	38·2	324·9
5. TOTAL ⁴	235·1	1967·8
6. Depreciation	141·9	901·3
7. Net fixed assets	93·2	1066·5
B. Stock and Stores		
8. Raw materials	132·8	} 292·7
9. Finished goods and work in progress	26·5	
10. Stores	36·8	405·2
11. Others	40·1	..
12. TOTAL	236·2	697·9
C. Receivables		
13. Book debts	16·1	132·8
14. Advances against goods	0·2	9·6
15. Others	25·7	253·5
16. TOTAL	42·0	395·9
D. 17. Government securities		
18. Semi-Government securities	0·2	163·9
19. Industrial securities . . . . .	..	..
20. TOTAL . . . . .	..	28·4
E. 21. Advance of Income-tax		
22. E.P.T. deposits	0·2	192·3
23. E.P.T. deposits	31·8	140·7
F. Other Assets		
23. Current	34·3	..
24. Non-current	25·7	2·0
25. Intangible	14·4	152·5
25. Intangible	0·1	76·0
G. Cash		
	92·0	167·8
TOTAL	569·9	2891·6

Manufacturing Companies in 1951—contd.
Companies

(Amounts in lakhs of Rupees)

Tea	Other Plantations	Coal	Electricity	Shipping	Others	Total
(45)	(10)	(16)	(21)	(8)	(54)	(407)
340·6	81·7	325·3	115·0	..	164·9	2413·2
259·2	15·2	340·2	306·7	30·6	988·6	9364·1
164·4	6·1	899·4	1210·7	2764·5	1813·7	26636·2
40·5	3·7	406·3	2322·7	22·4	571·3	5436·1
804·7	106·7	1971·2	3955·1	2817·5	3538·5	43849·6
241·7	9·3	1145·4	1164·7	927·8	1485·3	22320·0
563·0	97·4	825·8	2790·4	1889·7	2053·2	21529·6
..	..	..	..	..	2338·2	22959·7
234·8	34·4	52·0	..	..	687·2	
96·6	6·4	284·9	239·0	70·1		
5·8	0·1	0·2	37·5	0·7	12·9	254·5
337·	40·9	337·1	276·5	70·8	3038·3	23214·2
21·8	4·3	568·7	142·7	455·0	920·8	6129·7
10·9	0·2	62·7	2·5	1·5	85·9	1088·5
55·0	2·5	45·7	29·1	74·5	231·2	1529·4
87·7	7·0	677·1	174·3	531·0	1237·9	8747·6
35·7	4·1	6·8	73·5	268·3	98·0	1536·1
1·1	..	..	0·5	15·3	0·4	27·8
14·3	5·0	51·6	55·5	81·4	279·6	1397·6
51·1	9·1	58·4	129·5	365·0	378·0	2961·5
32·6	0·1	98·1	107·5	20·6	313·4	2346·4
3·9	..	6·4	7·9	24·6	20·3	404·7
7·8	0·3	0·3	17·9	143·7	24·2	472·5
13·6	2·3	3·9	43·8	368·3	63·9	1650·6
0·4	..	1·2	51·6	34·4	36·5	281·8
106·8	24·7	20·4	203·3	560·4	405·5	4131·7
1204·1	181·8	2028·7	3805·7	4008·5	7571·2	65740·6

STATEMENT V.—Assets and Liabilities of
407 Selected

	Cotton	Jute	Other Textiles	Iron & Steel	Engineer- ing	Sugar	Chem- icals	Paper
No. of Companies	(90)	(42)	(9)	(3)	(41)	(25)	(23)	(7)
A. Paid-up Capital								
1. Ordinary	3800.7	1596.8	182.1	846.7	1925.2	633.8	776.3	310.5
2. Preference	729.5	562.9	27.4	1038.7	433.6	98.0	179.3	140.0
3. Deferred	53.1	0.3	1.2	14.6	5.9	11.0	0.6	..
4. TOTAL	4583.3	2160.0	210.7	1900.0	2364.7	742.8	956.2	450.5
B. Reserves								
5. General	2165.3	788.3	40.6	1050.5	338.5	263.6	113.9	134.2
6. Taxation	1474.1	553.7	9.0	515.1	276.3	137.0	51.6	211.2
7. Develop- ment.	1217.6	111.0	4.0	421.3	93.4	36.5	32.3	117.2
8. Other specific	11111.8	974.4	11.9	244.7	260.7	169.6	79.9	248.4
C. Borrowings								
9. Banks	1941.5	1505.5	104.6	240.8	666.7	507.9	257.4	49.5
10. Mortgages & debentures	111.7	172.7	..	158.5	322.9	102.8	59.5	114.9
11. Due to trade	460.5	500.7	9.7	475.9	842.0	123.1	68.7	84.8
12. Others	1195.3	217.0	59.1	285.8	169.8	233.5	113.3	19.8
13. TOTAL	3709.0	2395.9	173.4	1161.0	2001.4	967.3	498.9	269.0
D. Other Liabilities								
14. Current	2023.5	528.6	49.2	1225.1	480.3	301.8	118.2	151.3
15. Non-current	99.7	25.5	6.3	149.3	26.3	7.6	9.6	1.4
E. Balance of profits								
	—161.0	124.5	—14.4	12.4	—29.0	39.0	—9.2	12.2
TOTAL	16223.3	7661.9	490.7	6679.4	5812.6	2665.2	1851.4	1595.4

*Manufacturing Companies in 1951—concl'd.
Companies*

(Amounts in lakhs of Rupees)

Vegetable Oil	Matches	Cement	Tea	Other plantations	Coal	Electricity	Shipping	Other Manufacturing	Total
(4)	(4)	(5)	(45)	(10)	(16)	(21)	(8)	(54)	(407)
127.6	249.5	1371.0	426.6	82.8	484.3	1762.9	1192.4	1994.9	17764.1
29.9	4.5	61.2	27.5	10.6	80.4	290.1	43.0	717.6	4474.2
..	..	5.0	..	..	..	..	..	14.0	105.7
157.5	254.0	1437.2	454.1	93.4	564.7	2053.0	1235.4	2726.5	22344.0
31.7	76.0	106.0	187.3	26.4	151.1	208.1	220.3	345.9	6247.7
6.0	77.4	420.2	97.9	4.0	183.9	150.3	85.8	673.4	4926.9
12.8	..	175.0	87.9	1.3	81.5	62.2	274.3	65.5	2793.8
11.4	18.5	56.6	54.2	16.0	191.0	163.3	379.9	441.3	4433.6
156.8	..	2.9	53.5	8.4	170.4	14.0	8.3	1053.4	6742.6
..	..	100.1	14.5	1.9	103.0	664.0	725.0	315.1	2966.6
20.6	31.0	109.0	20.0	2.9	183.2	119.0	54.3	541.7	3647.1
2.9	2.3	5.4	38.2	0.9	44.3	80.8	69.8	246.4	2784.6
180.3	33.3	217.4	126.2	14.1	500.9	877.8	858.4	2156.6	16140.9
60.6	110.5	294.4	175.5	22.4	334.2	204.7	624.1	921.5	7625.9
38.8	..	179.7	3.6	..	10.0	75.2	322.2	113.7	1068.9
0.1	0.2	5.1	17.4	4.2	11.4	11.1	8.1	126.8	158.9
499.2	569.9	2891.6	1204.1	181.8	2028.7	3805.7	4008.5	7571.2	65740.6

STATEMENT VI.—Resting Account of 407 Manufacturing Companies, 1946—51

(Amounts in lakhs of Rupees)

	Cotton Textiles	Jute Textiles	Other Textiles	Iron and Steel	Engineer- ing	Sugar	Chemicals	Paper	Vegetable Oil		
Number of Companies	90	42	9	3	41	25	23	7	4		
U S E S											
I. Gross Fixed Assets Formation	3016·5	1219·8	51·2	1665·4	1631·8	517·7	732·1	430·8	129·5		
(a) Land	[60·3]	} -4·5	2·6	184·4	4·4	9·0	} 185·0	25·2	} 28·4		
(b) Buildings	651·3		22·4	240·3	521·5	132·3		72·9			
(c) Plant and machinery	2282·0	1313·5	31·1	1048·1	837·7	314·9	495·7	315·6	81·4		
(d) Others	22·9	-89·2	5·1	192·6	268·2	61·5	51·4	17·1	19·7		
II. Inventory Accumulation	3271·6	1078·0	110·1	1027·6	1211·5	842·9	277·8	206·9	127·3		
(a) Raw materials	} 3254·0	} 818·5	} 107·9	} 652·5	} 1186·7	75·7	} 336·4	} 180·2	} 105·1		
(b) Finished goods and work in progress						618·2					
(c) Stores						149·7				34·5	22·2
(d) Others						17·6				57·5	0·1	-0·9	24·8	-0·7	6·9	26·7	..
III. Lendings	992·4	1025·2	-6·7	262·6	351·6	118·1	100·5	207·8	15·1		
(a) Tax advances	212·3	313·1	4·4	-28·2	98·2	7·0	-2·3	120·4	7·9		
(b) Receivables	780·1	712·1	-11·1	290·8	253·4	111·1	102·8	87·4	7·2		

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IV. <i>Net Change in Purchase of Securities</i>	16.7	-265.6	23.9	16.9	-322.7	-32.4	-0.7	-97.3	-4.8
(a) Government securities	-137.6	-292.7	-1.8	18.4	-394.2	-49.4	-10.4	-84.8	-4.8
(b) Semi-government securities	2.6	-7.0	..	..	-0.1	..	..	..	..
(c) Industrial securities	151.7	34.1	25.7	-1.5	71.6	17.0	9.7	-12.5	..
V. <i>Increase in Monetary Resources</i>	779.4	38.4	19.1	250.7	-29.9	12.2	14.0	112.1	-7.1
TOTAL	8076.6	3095.8	207.6	3223.2	2842.3	1458.5	1123.7	860.3	260.0

SOURCES

VI. <i>Paid up Capital</i>	1811.8	453.0	76.0	157.0	463.7	214.8	427.3	129.6	29.3
VII. <i>Borrowings</i>	1453.2	1387.3	66.9	190.6	1316.4	543.5	289.7	153.5	129.8
(a) Mortgages and debentures	7.9	54.8	..	-90.2	263.5	22.6	17.7	99.3	..
(b) Others	1445.3	1332.5	66.9	280.8	1052.9	520.9	272.0	54.2	129.8
(Banks)	(1036.5)	(1159.3)	(69.5)	(-93.6)	(531.7)	(356.9)	(173.9)	(18.6)	(131.8)
VIII. <i>Depreciation</i>	2198.7	255.2	54.7	1423.0	502.9	307.8	265.1	-10.3	87.8
IX. <i>Savings</i>	-30.9	728.6	5.8	843.0	439.4	262.8	84.3	443.3	-28.4
X. <i>Other Capital Receipts—E.P.T. refunds</i>	2155.4	196.7	4.0	179.4	28.3	7.1	31.2	112.2	23.5
XI. <i>Movements in other current and non-current assets and liabilities</i>	488.4	75.0	0.2	430.2	91.6	122.5	26.1	32.0	18.0
TOTAL	8076.6	3095.8	207.6	3223.2	2842.3	1458.5	1123.7	860.3	260.0

✓ STATEMENT VI.—Resting Account of 407 Manufacturing Companies, 1946—51—contd.

(Amounts in lakhs of Rupees)

	Matches	Cement	Tea	Other Plantations	Coal	Electricity	Shipping	Other manufacturing	Total
Number of Companies	4	5	45	10	16	21	8	54	407
U S E S									
I. Gross Fixed Assets Formation.	59.1	789.2	338.0	13.6	654.5	1402.8	1649.7	1313.4	5625.1
(a) Land	4.4	8.3	50.7	7.7	21.4	14.4	..	484.3	3153.8
(b) Buildings	17.3	148.8	174.3	5.1	84.6	131.3	-134.0		
(c) Plant and Machinery	22.6	515.0	99.7	2.1	372.9	331.3	1774.6	503.0	10341.2
(d) Others	14.8	117.1	13.3	-1.3	175.9	925.8	-9.1	326.1	2130.1
II. Inventory Accumulation	144.9	207.3	136.5	13.8	146.2	201.7	-69.5	1751.8	10686.4
(a) Raw materials	63.5	72.7	73.8	1.2	36.7	201.7	-69.5	1739.6	10686.4
(b) Finished goods and work in progress	17.1								
(c) Stores	24.1	134.6	58.8	2.5	114.2				
(d) Others	40.2	..	3.9	0.1	-4.7					12.2
III. Lendings	2.6	307.3	76.1	3.4	355.3	139.9	349.2	845.4	5145.8
(a) Tax advances	-12.4	134.9	30.0	-0.6	98.1	33.8	-2.2	283.3	1297.4
(b) Receivables	15.0	172.4	46.1	4.0	257.2	106.1	351.4	562.1	3848.4

IV. <i>Net Change in Purchase of Securities</i>	-0.1	-87.0	-13.0	2.3	-51.2	-4.6	-533.0	130.0	-1222.6
(a) <i>Government securities</i>	-0.1	-22.3	-23.7	-0.4	-73.4	-31.9	-467.0	-83.6	-1659.7
(b) <i>Semi-government securities</i>	..	..	-0.6	..	-0.1	0.5	14.9	0.3	10.1
(c) <i>Industrial securities</i>	..	-64.7	11.3	2.7	22.3	26.8	-80.9	213.3	426.6
V. <i>Increase in Monetary Resources</i>	-29.8	97.1	46.1	16.9	-18.9	129.1	172.9	144.2	1746.5
TOTAL	176.7	1313.9	583.7	50.0	1085.9	1868.9	1569.3	4184.8	31981.2

SOURCES

VI. <i>Paid up Capital</i>	156.0	341.5	149.9	12.0	165.6	611.6	292.4	946.7	6438.3
VII. <i>Borrowings</i>	6.8	38.1	48.5	-0.2	205.8	577.0	538.9	1518.2	8464.0
(a) <i>Mortgages & debentures</i>	..	-5.1	1.9	-3.6	70.5	427.7	500.0	114.6	1481.0
(b) <i>Others</i>	6.8	43.2	46.6	3.4	135.3	149.3	38.9	1403.6	6982.4
(Banks)	(-2.8)	(-4.4)	(40.1)	(3.7)	(151.7)	(-3.6)	(-32.6)	(882.3)	(4419.0)
VIII. <i>Depreciation</i>	26.7	315.3	165.3	3.4	419.9	226.2	443.9	304.4	6990.0
IX. <i>Savings</i>	-75.4	520.9	158.2	22.5	45.0	259.1	100.8	658.5	4437.0
X. <i>Other Capital Receipts—E.P.T. refunds</i>	40.5	4.2	4.5	0.8	38.0	2.4	66.3	167.2	3061.0
XI. <i>Movements in other current and non-current assets and liabilities</i>	22.1	93.9	57.3	11.5	211.6	192.6	127.0	589.8	2589.8
TOTAL	176.7	1313.9	583.7	50.0	1085.9	1868.9	1569.3	4184.8	31981.2

STATEMENT VII.—Resting Account of 448 Manufacturing Companies, 1946—51*

(Amounts in lakhs of Rupees)

	Cotton Textiles	Jute Textiles	Other Textiles	Iron and Steel	Engineer- ing	Sugar	Chemicals	Paper	Vege- table Oil							
Number of Companies	95	42	11	3	53	26	26	7	6							
U S E S																
I. <i>Gross Fixed Assets Formation</i>	3400·8	1219·8	487·3	1665·4	2128·0	544·2	762·0	430·8	220·6							
(a) Land	71·3	—4·5	5·7	184·4	35·2	9·5	..	25·2	54·2							
(b) Buildings	741·7		113·1	240·3	711·1	138·0	194·2	72·9								
(c) Plant and Machinery	2557·6	1313·5	332·0	1048·1	1039·0	334·4	513·6	315·6	140·6							
(d) Others	30·2	—89·2	36·5	192·6	342·7	62·3	54·2	17·1	25·8							
II. <i>Inventory Accumulation</i>	3509·9	1078·0	208·7	1027·0	1631·5	854·1	392·8	206·9	170·2							
(a) Raw materials	} 3489·7 }	} 818·5 }	} 184·0 }	} 652·5 }	} 1603·7 }	} 75·7 }	} 247·3 }	} 180·2 }	} 137·5 }							
(b) Finished goods & work in progress.																
(c) Stores										202·0	24·6	376·0	151·5	38·6		32·7
(d) Others										20·2	57·5	0·1	—0·9	27·8	—0·7	6·9	26·7	..
III. <i>Lendings</i>	1022·9	1025·2	9·9	262·6	499·8	122·8	108·9	207·8	36·3							
(a) Tax advances	212·8	313·1	4·8	—28·2	110·4	7·0	—0·2	120·4	7·9							
(b) Receivables	810·1	712·1	5·1	290·8	389·4	115·8	109·1	87·4	28·4							

IV. <i>Net change in Purchase of Securities</i>	22·9	-265·6	23·9	16·9	-339·2	-32·4	3·3	-97·3	-4·8
(a) Government Securities	-137·5	-292·7	-1·8	18·4	-392·9	-49·4	-8·4	-84·8	-4·8
(b) Semi-government Securities	2·6	-7·0	..	..	0·1	..	..	..	..
(c) Industrial Securities	157·8	34·1	25·7	-1·5	73·6	17·0	11·7	-12·5	..
V. <i>Increase in Monetary Resources</i>	789·3	38·4	21·3	250·7	-11·4	12·3	16·8	112·1	-6·1
TOTAL	8745·8	3095·8	751·1	3223·2	3928·7	1501·0	1183·8	860·3	416·2

S O U R C E S

VI. <i>Paid-up Capital</i>	2125·7	453·0	418·0	157·0	1027·2	234·8	466·1	129·6	84·9
VII. <i>Borrowings</i>	1607·7	1387·3	178·7	190·6	1726·3	562·2	295·0	153·5	230·2
(a) Mortgages & Debentures	7·9	54·8	..	-90·2	263·5	27·6	17·7	99·3	15·0
(b) Others	1599·8	1332·5	178·7	280·8	1462·8	534·6	277·3	54·2	215·2
(of which, from banks)	(1114·9)	(1159·3)	(118·2)	(-93·6)	(703·9)	(357·4)	(174·0)	(18·6)	(170·8)
VIII. <i>Depreciation</i>	2314·7	255·2	91·5	1423·0	559·1	314·1	276·9	-10·3	90·2
IX. <i>Savings</i>	1·9	728·6	12·4	843·0	450·1	257·6	93·1	443·3	-41·0
X. <i>Other Capital Receipts—E.P.T. refunds</i>	2155·4	196·7	4·0	179·4	28·1	7·1	30·8	112·2	23·5
XI. <i>Movements in other current and non-current assets and liabilities</i>	540·4	75·0	46·5	430·2	137·9	125·2	21·9	32·0	28·4
TOTAL	8745·8	3095·8	751·1	3223·2	3928·7	1501·0	1183·8	860·3	416·2

*Worked out from Statements VI and VIII.

STATEMENT VII.—Resting Account of 448 Manufacturing Companies, 1946—51*—contd.

(Amounts in lakhs of Rupees)

	Matches	Cement	Tea	Other Planta- tions	Coal	Electri- city	Shipping	Other Manufac- turing	Total
Number of Companies	4	8	48	10	17	22	10	60	448
U S E S									
I. Gross Fixed Assets Formation.	59·1	1129·8	429·0	13·6	676·0	1414·7	1822·7	1472·0	17875·8
(a) Land	4·4	9·8	103·6	7·7	30·8	14·5	..	} 538·8	} 3874·1
(b) Buildings	17·3	262·8	199·5	5·1	88·6	132·9	-134·0		
(c) Plant and Machinery	22·6	695·7	108·8	2·1	377·8	337·9	1946·1	563·3	11648·7
(d) Others	14·8	161·5	17·1	-1·3	178·8	929·4	10·6	369·9	2353·0
II. Inventory Accumulation	144·9	295·2	161·7	13·8	147·7	205·5	-69·5	1774·9	11658·4
(a) Raw materials	63·5	} 93·2	} 85·4	} 11·2	} 37·8	} 205·5	} -69·5	} 1766·7	} 11468·2
(b) Finished goods & work in progress	17·1								
(c) Stores	24·2	201·9	72·0	2·5	114·6				
(d) Others	40·1	0·1	4·3	0·1	-4·7			12·7	190·2
III. Lendings	2·6	341·8	85·5	3·4	359·0	141·1	370·3	859·2	5459·1
(a) Tax advances	-12·4	135·6	30·8	-0·6	98·9	33·8	3·7	283·3	1321·1
(b) Receivables	15·0	206·2	54·7	4·0	260·1	107·3	366·6	575·9	4138·0

V. <i>Net change in Purchase of Securities</i>	—0·1	—79·7	—12·6	2·3	—51·2	—3·9	—501·9	130·3	—1169·1
(a) Government Securities	—0·1	—22·0	—23·7	—0·4	—73·4	—31·9	—438·9	—83·6	—1627·9
(b) Semi-government Securities . . . . .	..	..	—0·6	..	—0·1	0·5	17·9	0·3	13·7
(c) Industrial Securities . . . . .	..	—57·7	11·7	2·7	22·3	27·5	—80·9	213·6	445·1
V. <i>Increase in Monetary Resources</i>	—29·8	107·5	61·3	16·9	—17·8	129·2	459·5	150·1	2100·3
TOTAL	176·7	1794·6	724·9	50·0	1113·7	1886·6	2081·1	4391·0	35924·5

SOURCES

VI. <i>Paid-up Capital</i>	156·0	589·1	229·9	12·0	185·6	623·6	622·4	1075·8	8590·7
VII. <i>Borrowings</i>	6·8	163·3	54·2	—0·2	206·0	578·9	568·7	1582·1	9491·3
(a) Mortgages & Debentures . . . . .	..	38·9	1·9	—3·6	70·5	427·7	500·0	116·6	1547·6
(b) Others	6·8	124·4	52·3	3·4	135·5	151·2	68·7	1465·5	7943·7
(of which from banks)	(—2·8)	(14·5)	(40·1)	(3·7)	(151·7)	—(1·9)	(—32·6)	(886·4)	(4782·6)
VIII. <i>Depreciation</i>	26·7	382·2	181·5	3·4	423·3	229·4	479·0	320·4	7360·3
IX. <i>Savings</i>	—75·4	532·6	186·1	22·5	48·0	259·0	160·1	651·1	4573·0
X. <i>Other Capital Receipts—E.P.T. refunds</i>	40·5	4·2	4·5	0·8	38·0	2·4	64·2	166·9	3058·7
XI. <i>Movements in other current and non-current assets and liabilities</i>	22·1	123·2	68·7	11·5	212·8	193·3	186·7	594·7	2850·5
TOTAL	176·7	1794·6	724·9	50·0	1113·7	1886·6	2081·1	4391·	35924·5

STATEMENT VIII.—Assets and Liabilities in 1951 of 41 Selected Manufacturing Companies started after 1946

(Amounts in lakhs of Rupees)

	Cotton	Other textiles	Engineering	Sugar	Chemicals	Veg. Oil	Cement	Tea	Coal	Electricity	Shipping	Other manufacturing	Total
Number of Companies	5	2	12	1	3	2	3	3	1	1	2	6	41
(A) Fixed Assets													
1. Land	11·0	3·1	30·8	0·5	0·7	0·4	1·5	52·9	9·7	0·1	..	2·4	113·1
2. Buildings	90·4	790·7	189·6	5·7	8·5	25·4	114·0	25·2	4·0	1·6	..	52·1	607·2
3. Plant and machinery	275·6	300·9	201·3	19·5	17·9	59·2	180·7	9·1	4·9	6·6	171·5	60·3	1307·5
4. Others	7·3	31·4	74·5	0·8	2·8	6·1	44·4	3·8	2·9	3·6	1·5	43·8	222·9
TOTAL	384·3	426·1	496·2	26·5	29·9	91·1	340·6	91·0	21·5	11·9	173·0	158·6	2250·7
Less depreciation	116·0	36·8	56·2	6·3	11·8	2·4	66·9	16·2	3·4	3·2	35·1	16·0	370·3
5. Net fixed assets	268·3	389·3	440·0	20·2	18·1	88·7	273·7	74·8	18·1	8·7	137·9	142·6	1880·4
(B) Stock and Stores													
6. Raw materials	198·6	27·5	370·6	..	10·9	4·8	20·5	..	..	..	..	9·5	747·7
7. Finished goods . . . . .	..	48·6	..	9·4	..	27·6	..	11·6	1·1	..	..	7·0	..
8. Stores	37·1	22·5	46·4	1·8	4·1	10·5	67·3	13·2	0·4	3·8	..	10·6	217·7

9. Others	2.6	..	3.0	..	..	..	0.1	0.4	..	..	..	0.5	6.6
TOTAL	238.3	98.6	420.0	11.2	15.0	42.9	87.9	25.2	1.5	3.8	..	27.6	972.0
<i>(C) Receivables</i>													
10. Book debts	19.2	3.6	73.0	4.6	5.3	16.6	16.2	3.9	2.7	0.7	10.7	7.6	164.1
11. Advances against goods	3.4	8.2	12.3	..	0.9	4.3	14.6	0.8	0.1	0.3	..	3.0	47.9
12. Others	7.4	4.4	50.7	0.1	0.1	0.3	3.0	3.9	0.1	0.2	4.5	3.2	77.9
TOTAL	30.0	16.2	136.0	4.6	6.3	21.2	33.8	8.6	2.9	1.2	15.2	13.8	289.9
<i>(D) Investments</i>													
13. Government securities	0.1	..	1.3	..	2.0	..	0.3	..	..	..	28.1	..	31.8
14. Semi-Government securities . . . . .	..	..	0.2	..	..	..	..	..	..	..	3.0	..	3.2
15. Industrial securities	6.1	..	2.0	..	2.0	..	7.0	0.4	..	0.7	..	0.3	18.5
TOTAL	6.2	..	3.5	..	4.0	..	7.3	0.4	..	0.7	31.1	0.3	53.5
<i>(E) (a) Advance of Income-tax</i>													
(b) E. P. T. deposits . . . . .	..	..	0.2	..	0.4	..	..	..	..	..	2.1	0.3	3.0
<i>(F) Other Assets</i>													
16. Current	0.9	0.5	1.4	..	0.1	..	1.7	0.8	..	..	8.0	0.2	13.6
17. Non-current	0.7	0.1	5.3	..	0.1	0.3	0.9	..	0.1	..	2.7	1.5	12.2
18. Intangible	0.4	7.5	43.5	..	8.9	0.7	1.3	..	..	..	..	4.6	66.9
<i>(G) Cash</i>													
TOTAL	9.9	2.2	18.5	0.1	2.8	1.0	10.4	15.2	1.1	0.1	286.6	5.9	353.8
<hr/>													
TOTAL	555.2	514.8	108.1	36.2	57.8	154.8	417.7	125.8	24.5	14.5	489.5	196.8	3668.7

STATEMENT VIII.—Assets and Liabilities in 1951 of 41 Selected Manufacturing Companies started after 1946—contd.

(Amounts in lakhs of Rupees)

	Cotton	Other textiles	Engine- ering	Sugar	Chemicals	Veg. Oil	Cement	Tea	Coal	Electricity	Shipping	Other manu- facturing	Total
Number of Companies	5	2	12	1	3	2	3	3	1	1	2	6	41
(A) <i>Capital Paid-up :</i>													
1. Ordinary	233.9	167.3	492.9	20.0	25.8	45.6	170.6	42.5	20.0	8.0	330.0	101.7	1658.3
2. Preferred	55.0	174.7	64.3	..	13.0	10.0	69.5	37.5	..	4.0	..	27.4	455.4
3. Deferred	25.0	..	6.3	..	..	..	7.5	..	..	..	..	..	38.8
TOTAL	313.9	342.0	563.5	20.0	38.8	55.6	247.6	80.0	20.0	12.0	330.6	129.1	2152.5
(B) <i>Reserves</i>													
4. General	14.0	0.1	6.1	..	3.5	..	3.0	11.2	..	0.3	9.0	0.9	48.1
5. Taxation	2.7	..	32.1	..	3.3	..	..	11.0	1.9	..	25.8	0.5	77.3
6. Other specific	16.6	2.8	4.7	0.5	0.3	..	4.0	1.1	1.0	0.2	5.7	2.1	39.0
7. Development . . . . .	..	..	..	..	1.5	..	..	2.0	..	..	14.4	1.0	18.9

(C) *Borrowings*

8. Banks . . .	78.4	48.7	172.2	0.5	0.1	39.0	18.9	..	..	1.7	..	4.1	363.6
9. Mortgages and debentures . . .	..	..	..	5.0	..	15.0	44.0	..	..	..	..	2.0	66.0
10. Due to trade . . .	23.2	4.1	99.4	1.8	1.7	19.6	6.0	2.2	..	0.2	1.0	3.6	162.8
11. Others . . .	52.9	59.0	138.3	11.4	3.5	26.8	56.3	3.5	0.2	..	28.8	54.2	434.9
TOTAL . . .	154.5	111.8	409.9	18.7	5.3	100.4	125.2	5.7	0.2	1.9	29.8	63.9	1027.3

(D) *Other Liabilities*

12. Current . . .	50.4	54.1	94.0	2.7	4.4	11.0	25.9	11.1	1.3	0.7	70.4	11.0	337.0
13. Non-current . . .	3.6	0.3	3.0	..	0.5	0.4	7.3	1.1	..	..	..	0.2	16.4

(E) *Balance of Profits carried*

—0.5	3.7	—32.2	—5.7	0.2	—12.6	4.7	2.6	0.1	—0.6	4.4	—11.9	—47.8	
TOTAL . . .	555.2	514.8	1081.1	36.2	57.8	154.8	417.7	125.8	24.5	14.5	489.5	196.8	3668.7

STATEMENT IX.—*Estimates of Gross Capital Formation for All Public Limited Companies in the Manufacturing Sector*

(Amounts in crores of Rupees)

Industry	Plant and machinery	Gross fixed assets	Inven- to tory	Total capital formation (gross)
	1	2	3	4
1. Cotton Textiles	54	71	73	181
2. Jute Textiles	17	15	14	39
3. Other Textiles	3	5	2	7
4. Iron and Steel	11	17	10	32
5. Engineering	17	35	28	67
6. Sugar	9	17	23	43
7. Chemicals	10	16	6	24
8. Paper	7	9	4	20
9. Vegetable Oil	5	10	10	20
10. Matches . . . .	..	1	1	2
11. Cement	8	12	3	20
12. Tea Plantations	4	17	8	29
13. Other Plantations . . . .	..	..	..	5
14. Coal	11	19	3	29
15. Electricity	4	18	3	24
16. Shipping	20	18	—1	21
17. Others	15	37	44	108
TOTAL	195	317	231	671

STATEMENT X.—Assets and Liabilities of Manufacturing Companies—
All Industries combined

(Amounts in lakhs of Rupees)

Items	1946	1948	1949	1950	1951
Number of Companies	(440)	(710)	(710)	(681)	(681)
ASSETS					
A. Fixed Assets					
(i) Land	25,67½	81,89	87,11	36,05½	37,01
(ii) Buildings	62,99				
(iii) Plant and machinery	1,68,43	1,82,77	2,00,14	3,17,09	3,36,23
(iv) Others	33,97	31,90	34,13	59,31	62,21
Less depreciation	1,58,08	1,70,93	1,81,26	2,49,17	2,70,90
(v) Net fixed assets	1,32,98	1,25,63	1,40,12	2,79,66	2,85,69
B. Stock and Stores					
(i) Raw materials, finished goods and work-in-progress and stores	1,30,31	1,86,10	1,80,52	2,58,00	3,10,83
(ii) Others	35	1,83	1,63	2,31	3,50
C. Receivables					
(i) Book debts	36,58	31,05	34,96	57,40	69,81
(ii) Advance against goods	6,96	9,56	7,78	11,49	13,84
(iii) Others	7,26	9,78	11,98	20,12	23,02
D. Investments					
(i) Government securities	32,84	17,88	15,64	19,81	17,89
(ii) Semi-government securities	17	25	21	40	35
(iii) Industrial securities	9,99	9,36	10,46	17,68	18,41
E. (a) Advance of Income tax					
(b) E. P. T. deposits	10,94	25,25	27,33	24,23	30,36
F. Other Assets					
(i) Current	12,67	4,25	4,38	4,57	5,58
(ii) Non-current	9,63	5,89	6,30	19,18	21,13
(iii) Intangible	2,22	2,47	2,01	3,85	3,88
G. Cash					
	24,42	37,09	32,11	52,72	53,92
TOTAL	4,53,80	4,68,72	4,77,69	7,80,01	8,64,08

**STATEMENT X.—Assets and Liabilities of Manufacturing Companies—
All Industries combined—contd.**

(Amounts in lakhs of Rupees)

Items	1946	1948	1949	1950	1951
Number of Companies	(440)	(710)	(710)	(681)	(681)
LIABILITIES :					
A. Paid-up Capital . . .	1,65,76	1,65,33	1,75,86	2,90,79	2,99,71
B. Reserves					
(i) General . . .	42,88	55,19	53,80	76,45	82,49
(ii) Taxation . . .	51,55	47,37	39,54	51,38	63,27
(iii) Other specific . . .	30,94	29,08	31,11	50,69	56,62
(iv) Development . . .	15,72	1,14	1,04	27,82	33,52
C. Borrowings					
(i) Banks . . .	24,05	43,01	48,79	72,66	92,10
(ii) Mortgages and debentures	15,59	9,97	11,02	33,57	34,54
(iii) Due to trade . . .	18,98	21,02	20,66	38,75	46,41
(iv) Others . . .	20,93	32,34	34,60	44,48	48,45
D. Other Liabilities					
(i) Current . . .	52,11	56,40	55,10	86,83	97,10
(ii) Non-current . . .	10,09	5,45	6,28	10,11	10,59
E. Balance of Profits . . .	5,20	2,42	—11	—3,52	—72
TOTAL . . .	4,53,80	4,68,72	4,77,69	7,80,01	8,64,08

STATEMENT XI.—Balances in Reserves of 492 Selected Companies at the close of Accounting Years—All Industries combined

(Amounts in lakhs of Rupees)

	1946	1947	1948	1949	1950	1951	Col. (6)— Col. (1)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
1. General reserve	52,36	56,41	61,04	59,13	62,71	67,91	15,55
2. Dividend equalisation reserve	4,66	4,70	7,90	8,66	9,16	10,42	5,76
3. Machinery renovation and development fund	17,08	17,84	21,60	22,69	24,67	30,64	13,56
4. Staff welfare fund	1,43	1,53	1,79	2,11	2,32	2,58	1,15
5. Others*	20,58	24,15	24,65	26,62	26,79	29,27	8,69
TOTAL	96,11	1,04,63	1,16,98	1,19,21	1,25,65	1,40,82	44,71

*Excluding depreciation and taxation reserves.

STATEMENT XII.—Resting Account for 710 Manufacturing Companies : 1948-49

(Amounts in lakhs of Rupees)

Item	Cotton	Jute	Other Textiles	Iron & Steel	Engineering	Sugar	Chemicals
Number of Companies common to 1948 and 1949	215	54	12	3	78	44	107
U S E S							
I. <i>Gross Fixed Assets Formation</i>	933·0	181·8	23·1	288·3	230·5	210·4	70·9
(a) Land	} 151·0	-2·8	..	13·4	1·3	-0·3	0·3
(b) Buildings		33·5	7·0	52·5	66·6	82·4	26·4
(c) Plant and machinery	765·0	173·9	15·2	217·8	84·0	111·3	26·0
(d) Others	17·0	-22·8	0·9	4·6	78·6	17·0	18·2
II. <i>Inventory Accumulation</i>	242·0	-877·7	-15·0	81·4	389·8	-705·7	111·5
(a) Raw materials	-106·0	-757·8	} -3·8	-28·1	336·9	16·4	6·1
(b) Finished goods and work-in-progress	308·0	-195·7		-28·1	336·9	-790·1	78·0
(c) Stores	39·0	86·9	1·7	109·6	39·2	74·0	28·0
(d) Others	1·0	-11·1	-12·9	-0·1	13·7	-6·0	-0·6
III. <i>Lendings</i>	543·0	-45·5	-19·8	115·0	-14·8	-22·0	9·0
(a) Tax advances	128·0	-9·9	2·8	-14·3	28·8	19·2	2·1
(b) Receivables	415·0	-35·6	-22·6	129·3	-43·6	-41·2	6·9

IV.	<i>Net Change in Purchase of Securities</i>	—81·0	—45·8	—0·6	—5·5	—125·8	—21·2	—17·9
	(a) Government securities	—152·0	—73·9	..	—4·1	—125·7	—21·2	—16·9
	(b) Semi-government securities	—1·0	—0·8	..	—2·0	..	..	—0·3
	(c) Industrial securities	72·0	28·9	—0·6	0·6	—0·1	..	—0·7
V.	<i>Increase in Monetary Resources</i>	—497·0	28·8	—17·0	92·3	—75·7	24·8	—24·3
	TOTAL	1140·0	—758·4	—29·3	571·5	404·0	—513·7	149·2

A. *External*

SOURCES

VI.	<i>Fresh Capital</i> (including bonus shares)	434·0	198·0	5·2	..	33·0	15·3	34·9
VII.	<i>Borrowings</i>	1020·0	—170·0	—7·9	45·6	226·1	—600·3	65·2
	(a) Mortgages and debentures	—10·0	—0·9	..	—4·0	9·4	3·2	..
	(b) Others	1030·0	—169·1	—7·9	49·6	216·7	—603·5	65·2
	(of which from banks)	(799·0)	(—32·2)	(—6·8)	(—24·4)	(155·5)	(—429·5)	(11·0)
	B. <i>Internal</i>							
VIII.	<i>Depreciation</i>	440·0	—100·8	9·7	210·8	97·0	99·1	67·1
IX.	<i>Savings</i>	—550·0	—571·6	—24·8	35·4	20·8	86·2	2·1
X.	<i>Other Capital Receipts—E.P.T. refunds</i>	*	—6·7	..	..	1·0	*	—0·1
XI.	<i>Movement in other current and non-current assets and liabilities</i>	—204·0	—107·3	—11·5	279·7	26·1	—114·0	—20·0
	TOTAL	1140·0	—758·4	—29·3	571·5	404·0	—513·7	149·2

*Included in taxation; separate figures are not available.

NOTE.—Plantations, mining and shipping groups were not analysed for 1948 and 1949.

STATEMENT XII.—Resting Account for 710 Manufacturing Companies: 1948-49—contd.

(Amounts in lakhs of Rupees)

Item	Paper	Vegetable Oil	Match- es	Cement	Electricity	Others	All Industries		
Number of companies common to 1948 and 1949	13	33	4	6	92	49	710		
			U S E S						
I. <i>Gross Fixed Assets Formation</i>	48·6	52·4	9·6	249·7	146·9	37·0	2482·2		
(a) Land	1·4	..	0·1	1·1	—0·3	0·9	} 522·4		
(b) Buildings	7·8	13·7	3·4	42·6	7·0	13·4			
(c) Plant and machinery	37·2	35·6	3·7	204·8	46·9	15·3	1736·7		
(d) Others	2·2	3·1	2·4	1·2	93·3	7·4	223·1		
II. <i>Inventory Accumulation</i>	76·9	18·1	19·6	53·0	29·7	—0·8	—577·2		
(a) Raw materials	50·6	12·0	—6·8	} 52·5	29·6	—1·3	..		
(b) Finished goods and work-in-progress	24·0	0·8	19·6					2·8	—557·7
(c) Stores		9·4	6·8						
(d) Others	2·3	—4·1	..	0·5	0·1	—2·3	—19·5		
III. <i>Lendings</i>	50·0	—11·9	—2·5	3·9	38·1	—1·9	640·6		
(a) Tax advances	20·0	1·1	—5·5	9·6	21·8	4·5	208·2		
(b) Receivables	30·0	—13·0	3·0	—5·7	16·3	—6·4	432·4		

IV. <i>Net Change in Purchase of Securities</i>	.	—38·9	0·3	..	239·1	—10·3	—11·2	—118·8
(a) Government securities	. . .	—32·0	0·1	..	239·0	—22·4	—15·4	—224·5
(b) Semi-government securities	. . .	..	0·2	..	..	0·2	..	—3·7
(c) Industrial securities	. . . .	—6·9	..	..	0·1	11·9	4·2	109·4
V. <i>Increase in Monetary Resources</i>	. . .	—8·4	2·9	21·3	—145·4	93·3	6·5	—497·9
TOTAL	. . . .	128·2	61·8	48·0	400·3	297·7	29·6	1928·9

A. *External*

SOURCES

VI. <i>Fresh Capital</i> (including bonus shares)	.	10·1	2·7	72·0	173·5	64·4	10·0	1053·1
VII. <i>Borrowings</i>	. . . . .	50·1	48·1	—2·2	29·1	134·8	34·3	872·9
(a) Mortgages and debentures	. . . . .	..	..	..	..	102·2	5·3	105·2
(b) Others	. . . . .	50·1	48·1	—2·2	29·1	32·6	29·0	767·7
(of which from banks)	. . . . .	(44·0)	(27·8)	(—0·8)	(—1·4)	(10·6)	(24·8)	(577·6)
<i>B. Internal</i>								
VIII. <i>Depreciation</i>	. . . . .	18·2	18·8	9·9	100·2	45·9	16·9	1032·8
IX. <i>Savings</i>	. . . . .	40·6	—27·1	—42·6	58·1	24·8	—33·6	—981·7
X. <i>Other Capital Receipts—E.P.T. refunds</i>	.	3·2	2·9	4·6	..	0·8	1·3	7·0
XI. <i>Movement in other current and non-current assets and liabilities</i>	. . . . .	6·0	16·4	6·3	39·4	27·0	0·7	—55·2
TOTAL	. . . . .	128·2	61·8	48·0	400·3	297·7	29·6	1928·9

STATEMENT XIII.—Resting Account of 681 Manufacturing Companies : 1950-51.

(Amounts in lakhs of Rupees)

Item	Cotton	Jute	Other Textiles	Iron & Steel	Engineering	Sugar	Chemicals	Paper	Veg. Oil	
No. of Companies common to 1950 to 1951	148	47	14	3	66	51	43	11	16	
U S E S										
I. <i>Gross Fixed Assets Formation</i>	907·9	124·3	19·1	196·1	388·1	214·7	84·8	124·3	15·7	
(a) Land	9·6	3·3	0·5	40·9	4·1	8·6	6·1	4·0	—0·3	
(b) Buildings	152·8	25·6	4·9	16·7	104·2	43·8	26·3	23·1	3·5	
(c) Plant and machinery	693·4	84·5	7·1	115·5	234·7	125·4	68·1	95·7	9·4	
(d) Others	52·1	10·9	6·6	23·0	45·1	36·9	—15·7	1·5	3·1	
II. <i>Inventory Accumulation</i>	1547·7	1056·3	48·9	358·4	506·9	939·1	133·8	91·7	—29·7	
(a) Raw materials	338·0	866·3	—20·7	..	}	41·3	116·8	72·5	—36·6	
(b) Finished goods & work-in-progress	858·0	226·8	67·3	239·5		506·9		829·2	10·1	—8·9
(c) Stores	298·1	—58·1	2·6	118·9		63·4		16·2	..	16·1
(d) Others	53·6	21·3	—0·3	..		5·2		0·8	9·1	—0·3
III. <i>Lendings</i>	341·5	475·2	—14·3	154·1	305·2	0·6	34·7	52·6	3·3	
(a) Tax advances	196·8	90·7	—1·5	96·5	31·3	10·7	2·6	21·9	—4·7	
(b) Receivables	144·7	384·5	—12·8	57·6	273·9	—10·1	32·1	30·7	8·0	

IV. <i>Net Change in Purchase of Securities</i>	-107.5	-12.9	-0.9	73.7	-65.0	-0.9	-6.4	13.6	-0.3
(a) Government Securities	-108.5	-22.9	..	58.7	-90.8	-12.2	-1.0	27.2	-0.3
(b) Semi-government Securities	-0.7	-2.1	..	..	..	..	..	..	..
(c) Industrial Securities	1.7	12.1	-0.9	15.0	25.8	11.3	-5.4	-13.6	..
V. <i>Increase in Monetary Resources</i>	364.9	0.2	-20.3	-380.1	33.4	7.8	20.2	78.2	-3.1
TOTAL	3054.5	1643.1	32.5	402.2	1168.6	1161.3	267.1	360.4	-14.1

SOURCES

A. *External*

VI. <i>Fresh Capital</i> (excludes bonus shares)	24.0	..	30.9	..	179.5	13.0	6.7	1.0	..
VII. <i>Borrowings</i>	533.4	947.4	65.2	-11.4	478.4	573.9	94.1	131.6	-28.2
(a) Mortgages and debentures	51.2	-0.2	..	-4.7	36.0	3.8	-19.5	100.0	..
(b) Others	502.2	947.6	65.2	-6.7	442.4	570.1	113.6	31.6	-28.2
(of which from banks)	(225.0)	(864.4)	(40.8)	-(28.8)	(202.6)	(279.4)	(76.4)	(5.7)	(-30.0)

B. *Internal*

VIII. <i>Bonus Shares</i>	188.3	8.4	..	..	..	24.6	..	21.0	..
IX. <i>Depreciation</i>	760.3	117.1	4.3	272.5	206.4	198.8	83.1	60.6	22.3
X. <i>Savings</i>	1153.2	425.2	-53.3	353.8	218.3	221.5	40.7	151.6	-21.0
XI. <i>Other Capital Receipts—E.P.T. refunds</i>	197.5	23.7	0.6	..	16.1	3.1	5.6	..	1.2
*XII. <i>Movement in other current and non-current assets and liabilities</i>	182.8	121.3	-15.2	-212.7	69.9	126.4	36.9	-5.4	11.6
TOTAL	3054.5	1643.1	32.5	402.2	1168.6	1161.3	267.1	360.4	-14.1

STATEMENT XIII.—Resting Account of 681 Manufacturing Companies : 1950-51—contd

(Amounts in lakhs of Rupees)

Item	Matches	Cement	Tea	Other Plantations	Coal	Electricity	Shipping	Others	All Industries
No. of Companies common to 1950 to 1951	4	8	105	28	29	20	11	77	681
U S E S									
I. <i>Gross Fixed Assets Formation</i>	11·1	70·8	125·2	32·9	83·0	196·4	—31·6	212·5	2775·3
(a) Land	..	—11·5	2·9	12·6	6·4	6·0	..	2·4	95·6
(b) Buildings	5·7	17·5	64·8	13·3	11·6	28·0	—116·3	50·3	475·8
(c) Plant and machinery	3·0	5·6	41·5	6·1	55·7	39·8	203·9	124·3	1913·7
(d) Others	2·4	59·2	16·0	0·9	9·3	122·6	—119·2	35·5	290·2
II. <i>Inventory Accumulation</i>	85·4	—15·2	28·1	32·9	28·7	41·0	—64·0	611·9	} 5401·9
(a) Raw materials	50·8	48·7	..	..	..	..	..	..
(b) Finished goods & work-in-progress.	3·5	—17·8	—13·0	20·7	19·9	..	..	..
(c) Stores	6·8	—46·1	37·6	10·1	13·6	15·6	—61·2	617·0	
(d) Others	24·3	..	3·5	2·1	—4·8	25·4	—2·8	—5·1	
III. <i>Lendings</i>	—13·9	240·9	4·2	4·1	269·9	17·2	281·3	223·8	2380·4
(a) Tax advances	—7·0	61·1	1·2	—0·1	29·3	5·2	0·5	79·0	613·5
(b) Receivables	—6·9	179·8	3·0	4·2	240·6	12·0	280·8	144·8	1766·9

000

IV. <i>Net Change in Purchase of Securities.</i>	1.0	-28.6	-14.9	7.1	-3.9	-9.7	35.9	-2.9	123.5
(a) Government Securities	0.1	-4.9	-16.2	2.8	-7.7	-8.7	10.7	-18.1	-191.8
(b) Semi-government Securities . . . . .	..	..	0.7	-0.5	..	0.5	-2.8	..	-4.9
(c) Industrial Securities . . . . .	..	-23.7	0.6	4.8	3.8	-1.5	28.0	15.2	73.2
V. <i>Increase in Monetary Resources.</i>	-48.9	-77.9	-11.0	12.8	-24.6	18.9	312.8	-163.0	120.3
TOTAL	33.8	190.0	131.6	89.8	353.1	263.8	534.4	882.3	10554.4

SOURCES

A. External

VI. <i>Fresh Capital</i> (excludes bonus shares)	..	1.1	2.7	-0.1	6.5	124.7	113.2	113.5	616.7
VII. <i>Borrowings</i>	-0.2	-28.6	42.9	10.0	181.1	36.2	-49.7	206.8	3202.9
(a) Mortgages and debentures . . . . .	..	-6.0	-9.7	0.6	-1.2	17.3	-84.3	13.5	96.8
(b) Others	-0.2	-22.6	52.6	9.4	182.3	18.9	34.6	193.3	3106.1
(of which, from banks) . . . . .	..	(-14.0)	(34.4)	(7.3)	(77.2)	(-5.7)	(2.4)	(206.4)	(1943.5)

B. Internal

VIII. <i>Bonus Shares</i> . . . . .	..	..	18.1	19.9	..	..	..	..	275.3
IX. <i>Depreciation</i>	9.7	27.2	52.3	7.0	46.5	57.1	60.5	187.6	2173.3
X. <i>Savings</i>	12.1	147.5	-2.1	37.7	66.0	25.1	272.7	187.7	3236.7
XI. <i>Other Capital Receipts—E.P.T. refunds</i>	..	..	0.3	..	9.4	3.2	9.8	1.6	272.1
XII. <i>Movement in other current and non-current assets and liabilities</i>	12.2	42.8	17.4	15.3	43.6	17.5	127.9	185.1	777.4
TOTAL	33.8	190.0	131.6	89.8	353.1	263.8	534.4	882.3	10554.4

• STATEMENT XIV.—Annual Increases in paid-up capital of 492 Selected Companies during 1946—1952,
Industry-wise

(Amounts in lakhs of Rupees)

Industry	1946	1947	1948	1949	1950	1951	Total (1 to 6)	1952*	Total (7 plus 8)
	1	2	3	4	5	6	7	8	9
1. Cotton Textiles (96)	2,82	5,03	7,15	4,52	3,23	2,55	25,30	25	25,55
2. Jute Textiles (47)	8	1,17	1,34	1,71	20	8	4,58	..	4,58
3. Other Textiles (13)	28	11	43	29	23	27	1,61	3	1,64
4. Iron and Steel (3)	17	7	..	..	1,50	..	1,74	..	1,74
5. Engineering (52)	4,11	2,26	2,91	91	1,90	2,12	14,21	31	14,52
6. Sugar (26)	25	1,00	1,08	50	30	2	3,15	..	3,15
7. Chemicals (30)	1,06	50	1,49	7	1	(—)1	3,12	(—)15	2,97
8. Paper (7)	92	..	66	..	63	..	2,21	..	2,21
9. Vegetable Oil (7)	48	63	..	..	..	..	1,11	..	1,11
10. Matches (4)	..	84	6	66	..	..	1,56	..	1,56
11. Cement (8)	2,38	1,63	52	2,06	77	28	7,64	10	7,74
12. Tea Plantations (77)	1,01	87	97	13	9	15	3,22	3	3,25
13. Other Plantations (11)	2	3	..	..	..	4	9	..	9
14. Coal (17)	33	36	61	4	56	6	1,96	..	1,96
15. Electricity (22)	59	1,09	90	1,56	1,03	1,26	6,43	1,22	7,65

16. Shipping (11)	.	.	.	.	1,00	13	23	34	2,15	1,13	4,98	..	4,98
17. Others (61)	.	.	.	.	3,44	93	6,47	1,40	74	1,04	14,02	50	14,52
TOTAL (492)	.	.	.	.	18,94	16,65	24,82	14,19	13,34	8,99	96,93	2,29	99,22
of which bonus issues	.	.	.	.	2,96	8,09	13,89	7,72	5,69	2,63	40,98	73	41,71

NOTE.—Figures in brackets indicate the number of companies.

*Data for 1952 are for a smaller number of companies.

STATEMENT XV.—Profit and Loss Account of Manufacturing Industries : 1946—51

(Amounts in lakhs of Rupees)

Expenditure						Income					
	1946	1948	1949	1950	1951	1946	1948	1949	1950	1951	
Number of Companies	710*	710*	681†	681†		Number of Companies	710*	710*	681†	681†	
Opening stock of finished goods and work-in-progress	42,56	43,87	77,10	90,22	1,00,08	Sales	3,77,35	4,96,42	5,48,73	6,98,19	8,94,20
Manufacturing expenses†	2,10,19	3,05,26	3,35,55	4,29,31	5,90,74	Other income	9,64	10,21	10,23	12,40	16,07
Excise duty	41	8,98	10,15	9,93	11,09	Closing stock of finished goods and work-in-progress	42,57	77,10	73,29	1,00,27	1,26,50
Salaries and wages†	67,09	1,10,75	1,20,57	1,42,17	1,59,48						
Interest paid	1,82	2,79	3,65	5,33	6,38						
Managing agency commission	7,79	9,55	7,53	9,49	11,88						
Bad debts	5	7	7	22	27						
Other expenses	34,87	31,84	35,18	47,93	56,00						
Depreciation provision	9,24	13,52	12,69	22,72	25,70						
Taxation	30,89	29,06	15,08	20,78	29,17						

Dividend on										
(a) Ordinary shares .	12,88	11,01	9,67	17,00	19,43					
(b) Preferred shares .	2,15	1,88	1,83	2,82	3,06					
(c) Deferred shares .	74	42	39	60	77					
Appropriation to reserves	7,60	93	—1,95	13,55	20,10					
Profit/loss carried forward	1,29	13,81	4,72	—1,23	2,62					
TOTAL	4,29,56	5,83,74	6,32,25	8,10,85	10,36,76	4,29,56	5,83,74	6,32,25	8,10,85	10,36,76

*Common companies for 1948 and 1949.

†Common companies for 1950 and 1951.

‡Salaries and wages in plantation industry are included under Manufacturing expenses.

STATEMENT XVI.—*Net Profits as Percentage of Paid-up Capital**†

Industry	1946	1947	1948	1949	1950	1951	1952‡	1946—51 Average
	1	2	3	4	5	6	7	8
1. Cotton Textiles	33·8	28·7	52·8	17·1	22·1	33·2	9·3	31·2
2. Jute Textiles	20·0	17·5	16·9	†	21·8	24·0	2·8	15·8
3. Other Textiles	15·7	22·4	12·9	5·0	10·8	6·3	12·9	11·5
4. Iron and Steel	23·4	16·3	14·7	21·0	22·4	30·3	26·1	21·5
5. Engineering	3·8	5·2	4·0	4·3	4·0	5·0	3·0	4·4
6. Sugar	11·6	17·3	30·1	11·2	16·1	24·3	19·7	18·4
7. Chemicals	4·9	4·9	1·3	2·8	4·6	4·7	1·0	3·8
8. Paper	23·7	14·6	19·9	25·3	36·1	47·2	31·3	28·1
9. Vegetable Oil	15·1	12·5	10·0	9·0	5·0	†	†	8·2
10. Matches	59·2	41·8	45·9	55·1	45·9	43·9	70·4	49·0
11. Cement	7·7	4·7	6·7	8·7	12·8	16·9	11·5	10·0
12. Tea Plantations	28·2	33·9	20·9	22·2	35·1	20·7	†	26·6
13. Coffee Plantations	11·5	8·0	10·3	12·6	17·2	23·1	8·8	13·6
14. Coal	16·6	14·6	15·3	22·8	18·5	16·8	19·5	17·4
15. Electricity	9·0	10·2	11·1	11·1	10·2	10·2	3·2	10·3
16. Shipping	11·8	†	†	†	2·3	16·2	2·1	4·2
17. Others	12·2	11·3	11·9	12·7	16·5	17·1	12·9	13·8
All Industries	16·6	13·8	16·7	10·1	15·1	18·8	8·9	15·2

*Based on Questionnaire data for 492 Companies. Profits after allowing for depreciation, managing agency commission and taxation.

†Excluding bonus shares issued during 1946—52.

‡Loss.

§Data are for a smaller number of Companies.

STATEMENT XVII.—Profits Distributed as Percentage of Paid-up Capital*

Industry	1946	1947	1948	1949	1950	1951	1952†	1946—51 Average
	1	2	3	4	5	6	7	8
1. Cotton Textiles . . .	14·8	12·2	11·0	9·4	8·9	9·7	5·9	10·6
2. Jute Textiles . . .	12·1	13·1	11·3	5·0	9·8	12·0	6·0	10·5
3. Other Textiles . . .	6·0	7·5	5·8	5·5	6·2	4·5	12·9	6·0
4. Iron and Steel . . .	11·6	9·3	10·3	11·6	11·6	13·2	10·5	11·3
5. Engineering . . .	2·4	2·5	2·1	2·3	2·4	2·7	1·3	2·4
6. Sugar . . .	7·2	7·0	7·8	7·3	7·2	9·3	5·8	7·7
7. Chemicals . . .	3·0	2·0	1·9	1·4	3·2	2·9	0·9	2·4
8. Paper . . .	11·2	9·7	9·0	9·8	10·4	12·7	8·9	10·6
9. Vegetable Oil . . .	6·6	5·7	4·4	4·4	3·5	3·5	1·7	4·6
10. Matches . . .	21·4	11·5	8·5	10·6	10·6	10·6	10·6	11·2
11. Cement . . .	6·0	4·1	4·8	5·1	7·2	8·3	7·2	6·0
12. Tea Plantations . . .	19·7	19·2	12·1	13·7	18·7	12·9	3·2	15·8
13. Other Plantations . . .	8·0	6·7	7·8	6·7	10·0	14·9	3·2	8·9
14. Coal . . .	12·5	10·2	9·4	11·0	9·6	8·8	7·8	10·0
15. Electricity . . .	7·8	7·6	7·3	7·5	7·4	7·7	2·2	7·5
16. Shipping . . .	5·8	3·4	1·7	1·9	0·9	4·2	1·2	3·0
17. Others . . .	6·7	6·5	4·9	5·9	7·1	8·5	6·1	6·7
All Industries . . .	9·1	8·1	7·2	6·7	7·5	8·3	4·8	7·7

Based on Questionnaire data for 492 Companies.

*Including bonus shares.

†Data are for a smaller number of Companies.

STATEMENT XVIII.—Profits after Tax of 492 Selected Companies during 1946 and their Disposal, Industry-wise

(Amounts in lakhs of Rupees)

Industry	Profits after tax	Profits distributed	Net transfers to reserves	Bonus* payments	Net increase in Balances carried forward	Retained profits (3+5)	(2) as per cent. of (1)	(6) as per cent. of (1)
	1	2	3	4	5	6	7	8
1. Cotton Textiles	8,53	3,99	3,87	..	36	4,23	46.8	49.6
2. Jute Textiles	3,72	2,26	1,12	..	34	1,46	60.8	39.2
3. Other Textiles	21	8	3	..	10	13	38.1	61.9
4. Iron and Steel	4,07	2,03	1,02	1,08	(—)6	96	49.9	23.6
5. Engineering	85	54	24	..	7	31	63.5	36.5
6. Sugar	53	34	26	..	(—)7	19	64.2	35.8
7. Chemicals	42	26	10	1	5	15	61.9	35.7
8. Paper	68	36	31	..	1	32	53.0	47.1
9. Vegetable Oil	25	11	12	..	2	14	44.0	56.0
10. Matches	58	21	38	..	(—)1	37	36.2	63.8
11. Cement	92	72	10	10	..	10	78.3	10.9
12. Tea Plantations	1,62	1,15	41	..	6	47	71.0	29.0
13. Other Plantations	10	7	..	..	3	3	70.0	30.0
14. Coal	69	52	12	..	5	17	75.4	24.6
15. Electricity	1,17	1,03	13	1	..	13	88.0	11.1
16. Shipping	1,31	64	68	..	(—)1	67	48.9	51.1
17. Others	2,15	1,20	78	..	17	95	55.8	44.2
TOTAL	27,80	15,51	9,67	1,51	1,11	10,78	55.8	38.8

*Excluding bonus payments charged to revenue account.

STATEMENT XIX.—Profits after Tax of 492 Selected Companies during 1947 and their Disposal, Industry-wise

(Amounts in lakhs of Rupees)

Industry	Profits after tax	Profits distributed	Net transfers to reserves	Bonus* payments	Net increase in balances carried forward	Retained profits (4+5)	(2) as per cent. of (1)	(6) as per cent. of (1)
	1	2	3	4	5	6	7	8
1. Cotton Textiles . . .	7.59	3.90	3.54	2	13	367	51.4	48.4
2. Jute Textiles . . .	3.38	2.60	97	..	—19	78	76.9	23.1
2. Other Textiles . . .	32	11	24	..	—3	21	34.4	65.6
4. Iron and Steel . . .	2.86	1.62	1.57	56	11	68	56.6	23.8
5. Engineering . . .	1.26	60	52	..	14	66	47.6	52.4
6. Sugar . . .	84	40	38	1	5	43	47.7	51.2
7. Chemicals . . .	43	18	21	..	4	25	41.9	58.1
8. Paper . . .	42	31	13	..	—2	11	73.8	26.2
9. Vegetable Oil . . .	25	13	12	..	..	12	52.0	48.0
10. Matches ¹ . . .	41	22	17	..	2	19	53.7	46.3
11. Cement . . .	1.64	55	1	9	—1	..	85.0	..
12. Tea Plantations . . .	2.10	1.29	75	..	63	81	61.4	38.6
13. Other Plantations . . .	7	76	2	..	—1	1	85.7	14.3
14. Coal . . .	67	46	14	..	7	21	68.7	31.3
15. Electricity . . .	1.37	1.08	23	1	5	28	78.8	20.4
16. Shipping . . .	—27	38	—74	..	9	65	..	..
17. Others . . .	2.05	1.23	1.06	1	—25	81	60.0	39.5
TOTAL . . .	24.39	15.12	8.32	70	25	8.57	62.0	35.1

*Excluding bonus payments charged to revenue account.

STATEMENT XX.—Profits after Tax of 492 Selected Companies during 1948 and their Disposal, Industry-wise

(Amounts in lakhs of Rupees)

Industry	Profits after tax	Profits distributed	Net transfers to reserves	Bonus* payments	Net increase in balances carried forward	Retained profits (3)+(5)	(2) as per cent. of (1)	(6) as per cent. of (1)
	1	2	3	4	5	6	7	8
1. Cotton Textiles	14,49	4,33	9,86	10	20	10,06	29.9	69.4
2. Jute Textiles	3,28	2,39	62	..	27	89	72.9	27.1
3. Other Textiles	22	11	12	..	—1	11	50.0	50.0
4. Iron and Steel	2,57	1,81	96	..	—20	76	70.4	29.6
5. Engineering	1,08	58	81	..	—31	50	53.7	46.3
6. Sugar	1,47	53	76	1	17	93	36.1	63.3
7. Chemicals	13	20	6	1	—14	—8	153.8	..
8. Paper	63	35	24	..	4	28	55.6	44.4
9. Vegetable Oil	20	10	10	..	..	10	50.0	50.0
10. Matches	45	16	62	..	—33	29	35.6	64.4
11. Cement	95	68	8	14	5	13	71.6	13.7
12. Tea Plantations	1,32	93	51	..	—12	39	70.5	29.5
13. Other Plantations	9	7	4	..	—2	2	77.8	22.2
14. Coal	71	48	19	1	3	22	67.6	31.0
15. Electricity	1,59	1,11	52	2	—6	46	69.8	28.9
16. Shipping	—46	20	1	..	—67	66	..	..
17. Others	2,58	1,25	83	2	48	131	48.4	50.8
TOTAL	31,30	15,28	16,33	31	—62	15,71	48.8	50.2

*Excluding bonus payments charged to revenue account.

STATEMENT XXI.—Profits after Tax of 492 Selected Companies during 1949 and their Disposal, Industry-wise

(Amounts in lakhs of Rupees)

Industry	Profits after tax	Profits distributed	Net transfers to reserves	Bonus* payments	Net increase in balances carried forward	Retained profits (3)+(5)	(2) as per cent. of (1)	(6) as per cent. of (1)
	1	2	3	4	5	6	7	8
1. Cotton Textiles	4.77	4.12	1.68	4	-1.07	61	86.4	12.8
2. Jute Textiles	-96	1,15	-1.63	..	-48	-2,11	..	..
3. Other Textiles	10	12	3	..	-5	-2	120.0	..
4. Iron and Steel	3.69	2.03	1.66	..	..	1.66	55.0	45.0
5. Engineering	1.19	65	55	..	-1	54	54.6	45.4
6. Sugar	56	53	28	1	-26	-2	94.6	3.6
7. Chemicals	29	16	8	1	4	12	55.2	41.4
8. Paper	80	38	39	..	3	42	47.5	52.5
9. Vegetable Oil	18	10	6	..	2	8	55.6	44.4
10. Matches	54	27	24	..	3	27	50.0	50.0
11. Cement	1.41	83	44	18	-4	40	58.9	28.4
12. Tea Plantations	1,43	1,08	36	..	-1	135	75.5	24.5
13. Other Plantations	11	6	4	..	1	5	54.5	45.5
14. Coal	1.07	57	40	..	10	50	53.3	46.7
15. Electricity	1,76	1,26	48	2	..	48	71.6	27.3
16. Shipping	-17	22	22	..	-61	39	..	..
17. Others	2,85	1,57	1,34	2	-8	1,26	..	44.2
TOTAL	19,62	15,10	6,62	28	-2,38	4,24	77.0	21.6

*Excluding bonus payments charged to revenue account.

• STATEMENT XXIII.—Profits after Tax of 492 Selected Companies during 1951 and their Disposal, Industry-wise

(Amounts in lakhs of Rupees)

Industry	Profits after tax	Profits distributed	Net transfers to reserves	Bonus* payments	Net increase in balances carried forward	Retained profits (3)+(5)	(2) as per cent. of (1)	(6) as per cent. of (1)
	1	2	3	4	5	6	7	8
1. Cotton Textiles . . .	9,83	4,79	4,84		16	5,00	48·7	50·9
2. Jute Textiles . . .	4,68	2,77	1,86	..	5	1,91	59·2	40·8
3. Other Textiles . . .	14	12	3	..	—1	2	85·7	14·3
4. Iron and Steel . . .	5,76	2,50	3,20	..	6	3,26	43·4	56·7
5. Engineering . . .	1,54	87	86	1	—20	66	56·5	42·9
6. Sugar . . .	1,26	71	58	2	—5	53	56·3	42·1
7. Chemicals . . .	48	31	32	1	—16	16	64·6	33·3
8. Paper . . .	1,49	57	88	..	4	1,92	38·3	61·7
9. Vegetable Oil . . .	—2	8	1	..	—11	—10	..	..
10. Matches . . .	43	27	14	..	2	16	62·8	37·2
11. Cement . . .	2,90	1,42	87	33	28	1,15	49·0	39·7
12. Tea Plantations . . .	1,38	1,04	17	..	—13	34	75·4	24·6
13. Other Plantations . . .	21	14	8	..	—1	7	66·7	33·

14. Coal	81	51	30	1	—1	29	63·0	35·8
15. Electricity	1,84	1,47	33	3	1	34	79·8	18·5
16. Shipping	2,38	64	46	..	1,28	1,74	26·9	73·1
17. Others	3,91	2,40	1,48	3	..	1,48	61·6	37·9
TOTAL	39,02	20,61	16,71	48	1,22	17,93	52·8	46·0

*Excluding bonus payments charged to revenue account.

STATEMENT XXII.—Profits after Tax of 492 Selected Companies during 1950 and their Disposal, Industry-wise

(Amounts in lakhs of Rupees)

Industry	Profits after tax	Profits distributed	Net transfers to reserves	Bonus* payments	Net increase in balances carried forward	Retained profits (3)+(5)	(2) as per cent. of (1)	(6) as per cent. of (1)
	1	2	3	4	5	6	7	8
1. Cotton Textiles	6,20	4,16	2,47	1	—44	2,03	67·1	32·7
2. Jute Textiles	4,25	2,25	1,59	..	41	2,00	52·9	47·1
3. Other Textiles	24	15	16	..	—7	9	62·5	37·5
4. Iron and Steel	4,26	2,20	2,10	..	—4	2,06	51·6	48·4
5. Engineering	1,15	72	71	..	—28	43	62·6	37·4
6. Sugar	82	55	27	1	—1	26	67·1	31·7
7. Chemicals	47	34	12	1	—1	12	72·3	25·5
8. Paper	1,14	47	67	..	..	67	41·2	58·8
9. Vegetable Oil	10	8	3	..	—1	2	80·0	20·0
10. Matches	45	26	20	..	—1	19	57·8	42·2
11. Cement	2,16	1,21	65	28	2	67	56·0	31·0
12. Tea Plantations	2,29	1,48	76	..	5	81	64·6	35·4

13. Other Plantations	.	.	15	9	4	..	2	6	60.0	40.0
14. Coal	.	.	88	55	27	1	5	32	62.5	36.4
15. Electricity	.	.	1,72	1,32	35	2	3	38	76.7	22.1
16. Shipping	.	.	32	12	15	..	5	20	37.5	62.5
17. Others	.	.	3,76	1,94	1,41	2	39	1,80	51.6	47.9
TOTAL			30,36	17,86	11,96	36	15	12,11	58.9	39.9

*Excluding bonus payments charged to revenue account.

STATEMENT XXIII.—Profits after Tax of 492 Selected Companies during 1951 and their Disposal, Industry-wise

(Amounts in lakhs of Rupees)

Industry	Profits after tax	Profits distributed	Net transfers to reserves	Bonus* payments	Net increase in balances carried forward	Retained profits (3)+(5)	(2) as per cent. of (1)	(6) as per cent. of (1)
	1	2	3	4	5	6	7	8
1. Cotton Textiles . . .	9,83	4,79	4,84		16	5,00	48·7	50·9
2. Jute Textiles . . .	4,68	2,77	1,86	..	5	1,91	59·2	40·8
3. Other Textiles . . .	14	12	3	..	—1	2	85·7	14·3
4. Iron and Steel . . .	5,76	2,50	3,20	..	6	3,26	43·4	56·7
5. Engineering . . .	1,54	87	86	1	—20	66	56·5	42·9
6. Sugar . . .	1,26	71	58	2	—5	53	56·3	42·1
7. Chemicals . . .	48	31	32	1	—16	16	64·6	33·3
8. Paper . . .	1,49	57	88	..	4	192	38·3	61·7
9. Vegetable Oil . . .	—2	8	1	..	—11	—10	..	..
10. Matches . . .	43	27	14	..	2	16	62·8	37·2
11. Cement . . .	2,90	1,42	87	33	28	1,15	49·0	39·7
12. Tea Plantations . . .	1,38	1,04	4	..	—13	34	75·4	24·6
13. Other Plantations . . .	21	14	8	..	—	7	66·7	33·

14. Coal	81	51	30	1	—1	29	63·0	35·8
15. Electricity	1,84	1,47	33	3	1	34	79·8	18·5
16. Shipping	2,38	64	46	..	1,28	1,74	26·9	73·1
17. Others	3,91	2,40	1,48	3	..	1,48	61·6	37·9
TOTAL	39,02	20,61	16,71	48	1,22	17,93	52·8	46·0

*Excluding bonus payments charged to revenue account.

STATEMENT XXIV.—Profits after Tax of 492 Selected Companies during 1946—51 and their Disposal, Industry-wise
(Amounts in lakhs of Rupees)

Industry	Profits after tax	Profits distributed	Net transfers to reserves	Bonus* payments	Net increase in balances carried forward	Retained profits (3)+(5)	(2) as per cent. of (1)	(6) as per cent. of (1)
	1	2	3	4	5	6	7	8
1. Cotton Textiles . . .	51,40	25,29	26,22	54	—65	25,57	49·2	49·7
2. Jute Textiles . . .	18,36	13,42	4,51	..	43	4,94	73·1	26·8
3. Other Textiles . . .	1,22	70	59	1	—8	51	57·4	41·8
4. Iron and Steel . . .	23,21	12,20	9,51	1,64	—14	9,37	52·6	40·4
5. Engineering . . .	7,07	3,97	3,70	1	—61	3,09	56·2	43·7
6. Sugar . . .	5,48	3,07	2,54	7	—20	2,34	56·0	42·7
7. Chemicals . . .	2,22	1,44	89	4	—15	74	64·9	33·3
8. Paper . . .	5,16	2,44	2,63	..	9	2,72	47·3	52·7
9. Vegetable Oil . . .	96	59	42	2	—7	35	61·5	36·5
10. Matches . . .	2,85	1,39	1,74	..	—28	1,46	48·8	51·2
11. Cement . . .	8,98	5,40	2,15	1,13	30	2,45	60·2	27·3
12. Tea Plantations . . .	10,14	6,97	3,25	..	—8	3,17	68·7	31·3
13. Other Plantations . . .	72	48	23	..	1	24	66·7	33·3
14. Coal . . .	4,83	3,10	1,41	2	30	1,71	64·2	35·4

15. Electricity	.	.	.	9,46	7,26	2,04	12	4	3,38	76.7	22.0
16. Shipping	.	.	.	3,12	2,20	77	1	14	91	70.5	29.5
17. Others	.	.	.	17,31	9,61	6,91	10	69	7,60	55.5	43.9
	.	.	.								
TOTAL	.	.	.	172,49	99,53	69,51	3,71	—26	69,25	57.7	40.1

*Excluding bonus payments charged to revenue account.

STATEMENT XXV.—Profits after Tax of 256 Selected Companies during 1952 and their Disposal, Industry-wise

(Amounts in lakhs of Rupees)

Industry	Profits after tax	Profits distributed	Net transfer to reserves	Bonus* payments	Net increase in balances carried forward	Retained profits (3)+(5)	(2) as per cent. of (1)	(6) as per cent. of (1)
	1	2	3	4	5	6	7	8
1. Cotton Textiles (61)	2,75	2,94	78	2	—99	—21	106.9	..
2. Jute Textiles (24)	55	1,39	—24	..	—60	—84	252.7	..
3. Other Textiles (7)	29	35	—1	..	—5	—6	120.7	..
4. Iron and Steel (2)	4,95	2,00	2,87	..	8	2,95	40.4	59.6
5. Engineering (18)	92	43	29	..	20	49	46.7	53.3
6. Sugar (16)	1,02	44	42	..	16	58	43.1	56.9
7. Chemicals (7)	10	9	10	..	—9	1	90.0	10.0
8. Paper (4)	99	40	66	..	—7	59	40.4	59.6
9. Vegetable Oil (4)	—1	4	—3	..	—2	—5	..	..
10. Matches (2)	69	27	41	..	1	42	39.1	60.9
11. Cement (7)	1,98	1,25	77	32	—36	41	63.1	20.7
12. Tea Plantations (51)	—50	26	—44	..	—32	—76	..	..
13. Other Plantations (2)	8	3	6	..	—1	5	37.5	62.5
14. Coal (11)	94	45	45	1	3	48	47.9	51.1

15. Electricity (7)	.	.	.	61	44	15	2	..	15	72.1	24.6
16. Shipping (4)	.	.	.	31	18	12	..	1	13	58.1	41.9
17. Others (29)	.	.	.	2,96	1,78	1,67	1	-50	1,17	60.1	39.5
TOTAL			(256)	18,63	12,74	8,03	38	-2,52	5,51	68.4	29.6

NOTE.—Figures in brackets indicate the number of companies.

*Excluding bonus payments charged to revenue account.

Electricity (22)	28	30	31	29	31	33	182	11	1,93	11.1	11.0	11.4	18.1
Shipping (11)	32	21	23	17	22	47	162	20	1,82	10.8	..	14.1	21.4
Others (55)	23	26	29	32	32	46	188	31	2,19	4.5	5.6	6.1	5.5
TOTAL (479)	7,32	7,07	9,07	7,25	8,00	10,12	48,83	6,05	54,88	11.6	13.5	13.7	13.7

*Including remuneration to managing directors ; 13 out of the 492 companies have neither managing agents nor managing directors; most of them are managed by boards of directors, some of these are large concerns and the remuneration, allowances, etc. to directors is likely to be substantial but could not be included as information was not furnished. Thus, the total amount shown here is to some extent understated.

†Profits include managing agency commission and provision for taxation but exclude depreciation and interest charges.

‡Data are for a smaller number of companies.

STATEMENT XXVII.—*Depreciation Provision made by 332 Manufacturing Companies and corresponding Depreciation allowed by Income-tax Department during 1947—52, Industry-wise*

(Amounts in lakhs of Rupees)

Industry	For assets acquired prior to 1946		For assets acquired in or after 1946		Initial depreciation allowance	For all assets		(7) as per cent. of (6)
	Provision made by the companies	Allowed by Income-tax Department	Provision made by the companies	Allowed by Income-tax Department		Provision made by the companies	Allowed by Income-tax Department	
	1	2	3	4	5	6	7	8
1. Cotton Textiles	4,67	5,56	8,20	10,38	3,34	12,87	15,94	123.9
2. Jute Textiles	2,73	2,64	1,46	3,54	1,35	4,19	6,18	147.5
3. Other Textiles	32	25	94	2,70	82	1,26	2,95	234.1
4. Iron and Steel	8,28	6,19	2,34	8,65	2,86	10,62	14,84	139.7
5. Engineering	1,06	99	4,56	6,56	2,32	5,62	7,55	134.3
6. Sugar	27	26	26	26	8	53	52	98.1
7. Chemicals	44	51	1,43	3,81	84	1,87	4,32	231.0
8. Paper	55	37	50	78	30	1,05	1,15	109.5
9. Vegetable Oil	17	22	39	80	24	56	1,02	182.1
10. Matches	22	19	47	39	12	69	58	84.1
11. Cement	24	25	1,58	3,03	80	1,82	3,28	180.2
12. Tea Plantations	36	45	1,55	1,56	54	1,91	2,01	105.2

13. Other Plantations	1	1	1	1	..	2	2	100.0
14. Coal	59	49	2,10	2,87	82	2,69	3,36	124.9
15. Electricity	1,56	1,81	42	2,67	1,28	1,98	4,48	226.3
16. Shipping	47	60	4,77	8,74	2,96	5,24	9,34	178.2
17. Others	1,27	1,08	3,72	5,45	1,56	4,99	6,53	130.9
TOTAL	23,21	21,87	34,70	62,20	20,23	57,91	84,07	145.2

STATEMENT XXVI.—Remuneration of Managing Agents*

Industry	Remuneration to Managing Agents										Remuneration of Managing Agents as per cent. of Profits†			
	(Amounts in lakhs of Rupees)													
	1946	1947	1948	1949	1950	1951	1946—51	1952‡	1946—52	1946	1948	1951	1946—51	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)		
Cotton Textiles (96)	2,86	2,50	4,01	2,80	2,92	3,99	19,08	2,41	21,49	13.5	12.9	18.4	16.4	
Jute Textiles (47)■	1,31	1,54	1,79	1,10	1,45	1,79	8,98	88	9,86	14.2	22.4	19.3	20.3	
Other Textiles (12)	4	10	6	4	6	5	35	6	41	10.9	13.2	23.5	13.8	
Iron and Steel (3)	52	47	37	44	51	56	2,87	49	3,36	6.9	7.9	5.8	7.3	
Engineering (52)	29	28	27	36	37	37	1,94	16	2,10	12.7	11.2	10.9	12.0	
Sugar (22)	16	22	36	31	27	36	1,68	20	1,88	15.3	13.8	15.7	15.8	
Chemicals (29)	9	9	9	9	11	12	59	3	62	12.7	25.7	12.8	14.8	
Paper (7)	16	12	15	17	21	26	1,07	16	1,23	11.0	11.4	10.0	11.2	
Vegetable Oil (7)	7	6	5	4	3	3	28	1	29	10.2	11.6	..	13.1	
Matches (4)	25	17	19	17	15	14	1,07	14	1,21	15.9	14.6	15.5	15.4	
Cement (8)	20	16	28	27	34	48	1,73	37	2,10	10.4	10.6	9.1	.3	
Tea Plantations (76)	24	30	31	35	41	38	1,99	26	2,25	9.1	13.8	15.9	12.0	
Other Plantations (11)	2	2	2	2	2	3	13	1	14	12.8	16.5	11.0	13.0	
Coal (17)	28	27	29	31	30	30	1,75	25	2,00	16.4	18.8	16.9	16.7	

Electricity (22)	28	30	31	29	31	33	182	11	1,92						
Shipping (11)	32	21	23	17	22	47	162	20	1,82	10.8	..	14.1			
Others (55)	23	26	29	32	32	46	188	31	2,19	4.5	5.6	6.1	5.5		
TOTAL (479)	7,32	7,07	9,07	7,25	8,00	10,12	48,83	6,05	54,88	11.6	13.5	13.7	13.7		

*Including remuneration to managing directors ; 13 out of the 492 companies have neither managing agents nor managing directors; most of them are managed by boards of directors, some of these are large concerns and the remuneration, allowances, etc. to directors is likely to be substantial but could not be included as information was not furnished. Thus, the total amount shown here is to some extent understated.

†Profits include managing agency commission and provision for taxation but exclude depreciation and interest charges.

‡Data are for a smaller number of companies.

STATEMENT XXVII.—*Depreciation Provision made by 332 Manufacturing Companies and corresponding Depreciation allowed by Income-tax Department during 1947—52, Industry-wise*

(Amounts in lakhs of Rupees)

Industry	For assets acquired prior to 1946		For assets acquired in or after 1946		Initial depreciation allowance	For all assets		(7) as per cent. of (6)
	Provision made by the companies	Allowed by Income-tax Department	Provision made by the companies	Allowed by Income-tax Department		Provision made by the companies	Allowed by Income-tax Department	
	1	2	3	4	5	6	7	8
1. Cotton Textiles	4,67	5,56	8,20	10,38	3,34	12,87	15,94	123.9
2. Jute Textiles	2,73	2,64	1,46	3,54	1,35	4,19	6,18	147.5
3. Other Textiles	32	25	94	2,70	82	1,26	2,95	234.1
4. Iron and Steel	8,28	6,19	2,34	8,65	2,86	10,62	14,84	139.7
5. Engineering	1,06	99	4,56	6,56	2,32	5,62	7,55	134.3
6. Sugar	27	26	26	26	8	53	52	98.1
7. Chemicals	44	51	1,43	3,81	84	1,87	4,32	231.0
8. Paper	55	37	50	78	30	1,05	1,15	109.5
9. Vegetable Oil	17	22	39	80	24	56	1,02	182.1
10. Matches	22	19	47	39	12	69	58	84.1
11. Cement	24	25	1,58	3,03	80	1,82	3,28	180.2
12. Tea Plantations	36	45	1,55	1,56	54	1,91	2,01	105.2

13. Other Plantations	1	1	1	1	..	2	2	100.6
14. Coal	59	49	2,10	2,87	82	2,69	3,36	124.9
15. Electricity	1,56	1,81	42	2,67	1,28	1,98	4,48	226.3
16. Shipping	47	60	4,77	8,74	2,96	5,24	9,34	178.2
17. Others	1,27	1,08	3,72	5,45	1,56	4,99	6,53	130.9
TOTAL	23,21	21,87	34,70	62,20	20,23	57,91	84,07	145.2

STATEMENT XXVIII.—*Depreciation Provision made by Manufacturing Companies and corresponding Depreciation allowed by Income-tax Department, Annual : 1947—51*

(Amounts in lakhs of Rupees)

Year	For assets acquired prior to 1946		For assets acquired in or after 1946			For all assets		
	Allowed by Income-tax Department	Provided by companies	Allowed by Income-tax Department		Provided by companies	Allowed by Income-tax Department		Provided by companies
			Total	Initial		Total	Initial	
	1	2	3	4	5	6	7	8
1947	4,92	5,06	3,53	2,00	2,28	8,45	2,00	7,34
1948	4,73	4,80	7,84	3,92	3,65	2,57	3,92	8,45
1949	4,09	4,35	12,33	4,65	6,05	16,42	4,65	10,40
1950	3,67	4,12	14,41	3,87	7,73	18,08	3,87	11,85
1951	3,28	3,77	16,92	4,41	9,90	20,20	4,41	13,67
1952*	1,18	1,11	7,16	1,39	5,07	8,34	1,39	6,18
TOTAL	21,87	23,21	62,19	20,24	34,68	84,07	20,24	57,89

Questionnaire data; figures relate to 332 companies only,

*Data are for a smaller number of companies,

STATEMENT XXIX.—Imports of Machinery* since 1935-36

Year	Value (Rs. lakhs)
1935-36	14,38
1936-37	14,78
1937-38	17,98
1938-39	19,72
1939-40	15,37
1940-41	11,82
1941-42	13,70
1942-43	10,52
1943-44	11,30
1944-45	16,30
1945-46	22,75
1946-47	32,70
1947-48	59,65
1948-49	81,56
1949-50	1,05,50
1950-51	93,00
1951-52	1,11,88
1952-53	87,89
1953-54	85,84

*Including imports on government account from 1948-49.

STATEMENT XXX.—Paid-up Capital of 500 Selected Private Limited Companies

(Amounts in lakhs of Rupees)

Industry	At the end of the year preceding the assessment year			
	1946-47	1947-48	1948-49	1949-50
	(1)	(2)	(3)	(4)
<i>Manufacturing</i>				
Cotton Textiles (19)	80	1,20	1,51	2,65
Jute Textiles* (21)	1,74	1,95	2,02	2,18
Other Textiles (27)	1,04	1,13	1,16	1,97
Iron and Steel and Engineering (77) .	6,16	6,83	8,60	9,58
Sugar (13)	1,17	1,34	1,30	1,65
Chemicals (19)	34	39	64	75
Paper (3)	11	12	14	14
Tea Plantations (7)	12	13	18	25
Coal (16)	45	73	79	83
Electricity (6)	50	50	62	62
Shipping (6)	7	37	58	60
Others (148)	10,65	12,85	15,34	17,28
TOTAL (362)	23,14	27,54	32,87	38,48
<i>Non-Manufacturing</i>				
Transport and Communications (Other than Shipping) (1)	10	10	10	10
Trading (24)	2,25	2,44	2,93	2,99
Managing Agency (23)	7,92	9,76	9,86	8,96
Banks (2)	16	22	22	22
Investments (18)	7,74	7,79	7,99	8,16
Other Financial Companies (24)	3,31	4,10	4,62	5,04
Hotels (2)	4	8	10	15
Theatres (Motion Pictures and Films) (1)	8	8	8	8
Others (43)	7,31	7,97	8,25	8,09
TOTAL (138)	29,40	32,53	34,16	33,79
All Industries (500)	52,54	60,07	67,04	72,27

Figures in brackets denote the number of companies.

*Including jute baling, hemp and flax.

STATEMENT XXXI.—Gross Fixed Assets of 500 Selected Private Limited Companies

(Amounts in lakhs of Rupees)

	Plant and machinery				Total fixed assets			
	At the end of the year preceding the assessment year				At the end of the year preceding the assessment year			
	1946-47	1947-48	1948-49	1949-50	1946-47	1947-48	1948-49	1949-50
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
<i>Manufacturing</i>								
Cotton Textiles	44	48	52	1,31	75	89	93	2,05
Jute Textiles*	67	69	76	99	1,60	1,70	1,93	2,20
Other Textiles	80	85	90	1,28	1,15	1,25	1,43	1,92
Iron & Steel and Engineering	3,57	4,05	4,16	4,62	6,51	7,35	7,76	8,18
Sugar	1,11	1,34	1,31	1,39	1,19	1,87	1,88	2,02
Chemicals	6	9	13	24	15	20	40	54
Paper . . . . .	..	1	1	1	1	2	2	2
Tea Plantations	6	7	7	15	24	25	28	37
Coal	35	43	50	51	60	77	87	91
Electricity	18	19	28	29	37	39	49	51
Shipping	5	6	9	11	23	26	41	48
Others	2,80	4,08	4,66	5,56	647	9,15	10,61	12,42
TOTAL	10,09	12,34	13,39	16,46	19,57	24,10	27,01	31,62
<i>Non-Manufacturing</i>								
Transport and Communications (other than shipping) . . . . .	..	..	..	..	4	5	5	5
Trading	23	20	24	44	93	1,15	1,73	1,64
Managing Agency	16	17	17	34	1,10	1,21	1,27	1,66
Banks . . . . .	..	..	..	..	1	1	1	1
Investments	10	10	13	15	86	76	83	85
Other Financial Companies	2	4	4	2	1,06	1,10	1,02	1,21
Hotels . . . . .	..	1	2	2	1	2	6	15
Theatre (Motion Pictures and Films)	1	1	1	..	18	18	18	17
Others	30	37	40	44	3,58	3,88	4,02	4,24
TOTAL	76	90	1,01	1,41	7,77	8,36	9,17	9,98
All Industries	10,85	13,24	14,40	17,87	27,34	32,46	36,18	41,60

*Including jute baling, hemp and flax.

STATEMENT XXXII.—Investments of 500 Selected Private Limited Companies

(Amounts in lakhs of Rupees).

Industry	At the end of the year preceding assessment year 1946-47						At the end of the year preceding the assessment year 1949-50						Increase during the three years preceding the assessment year 1949-50
	Govt. securities	Shares of other companies	Debentures of other companies	Loans to other companies	Other loans, deposits and advances	Total	Govt. securities	Shares of other companies	Debentures of other companies	Loans to other companies	Other loans, deposits and advances	Total	
	1	2	3	4	5	6	7	8	9	10	11	12	13
<i>Manufacturing</i>													
Cotton Textiles . . . . .	..	1	..	26	7	34	..	77	..	27	53	1,57	1,23
Jute Textiles*	14	4	..	61	13	92	5	15	..	15	70	1,05	13
Other Textiles	11	2	..	13	33	59	10	6	..	16	74	1,06	47
Iron & Steel and Engineering	1,20	92	2	44	98	3,56	1,08	1,27	..	58	1,83	4,76	1,20
Sugar	8	14	..	14	30	66	2	15	..	38	34	89	23
Chemicals . . . . .	..	2	2	3	5	12	..	6	2	22	11	41	29
Paper	1	1	1	1	5	9	9	2	..	..	4	7	—2
Tea Plantations	1	..	..	..	1	1	..	..	..	2	1	4	3
Coal	1	..	..	..	10	11	..	1	..	9	12	22	11
Electricity	1	..	..	3	22	26	..	15	..	1	50	66	40
Shipping	1	..	..	..	2	3	..	3	..	..	8	11	8

Others	1,04	1,12	2	25	1,78	4,21	37	1,90	1	14	3,70	6,12	1,91
TOTAL	2,60	2,28	7	1,90	4,04	10,89	1,65	4,55	3	2,01	8,70	16,94	6,05

Non-Manufacturing

Transport													
Communications (other than shipping) . . . . .	..	16	..	..	9	25	..	22	..	..	3	25	..
Trading	20	93	4	55	84	2,56	18	1,45	2	10	1,67	3,42	86
Managing Agency	93	3,51	..	49	4,56	9,49	1,03	5,33	..	1,10	2,90	10,36	3
Banks	33	38	..	..	12	83	..	..	..	..	14	14	-69
Investments	2,09	7,65	32	1,36	3,00	14,42	2,54	10,19	34	1,51	4,70	19,28	4,86
Other Financial Companies	12	2,01	7	3	1,96	4,19	15	2,92	13	9	71	4,00	-19
Hotels . . . . .	..	..	..	..	..	..	..	..	..	..	1	1	1
Theatres (Motion Pictures and films)	..	5	..	..	1	6	..	..	..	..	..	..	-6
Others	71	4,28	3	37	1,14	6,53	20	5,91	3	47	2,12	8,73	2,20
TOTAL	4,38	18,98	45	2,81	11,72	38,34	4,10	26,03	52	3,26	12,27	46,18	7,84

TOTAL	6,98	21,26	52	4,71	15,76	49,23	5,75	30,58	55	5,27	20,97	63,12	13,89
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*Including jute baling, hemp and flax.

STATEMENT XXXIII.—Capital Formation in Private Limited Companies in the Manufacturing Sector—Sources of Funds for 362 Selected Companies

(Amounts in lakhs of Rupees)

Industry	External						Internal			Grand total (7)+(10)	
	Increase during the three years preceding the assessment year 1949-50						Profits retained during the three years preceding the assessment year 1949-50	Depreciation accrued during the three years preceding the assessment year 1949-50	Total (8)+(9)		
	Paid-up capital*	Deben- tures	Borrowings from			Total 1+2+ 6					
			Banks	Share- holders	Others						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
<i>Manufacturing</i>											
Cotton Textiles	1,70	..	9	17	1,26	1,52	3,22	—18	21	3	3,25
Jute Textiles†	44	5	37	16	—1	52	1,01	51	20	71	1,72
Other Textiles	93	5	22	4	23	49	1,47	19	23	42	1,89
Iron & Steel and Engineer- ings	1,40	—2	1,82	2,43	1,28	5,53	6,91	1,58	1,29	2,87	9,78
Sugar	28	..	1,71	—5	30	1,96	2,24	1,04	43	1,47	3,71
Chemicals	19	2	7	..	15	22	43	13	4	17	60
Paper	3	..	..	2	..	2	5	—1	..	—1	4
Tea Plantations	10	..	6	..	..	6	16	4	3	7	23
Coal	39	..	3	—4	6	5	44	6	16	22	66
Electricity	12	..	6	3	7	16	28	—3	4	1	29
Shipping	52	..	16	..	6	22	74	—12	8	—4	70
Others	5,46	..	5,28	1,05	1,55	7,88	13,34	2,66	2,25	4,91	18,25
All Industries	11,55	10	9,87	3,81	4,96	18,64	30,29	5,92	4,96	10,88	41,17

*Bonus issues are excluded since retained profits are taken separately in column 8.

†Including jute baling, hemp and flax.

STATEMENT XXXIV.—Profits after Tax and their Disposal of 500 Selected Private Limited Companies during the four years preceding the Assessment Year 1949-50—Industry-wise

(Amounts in lakhs of Rupees)

Industry	For the year preceding the assessment year 1946-47					For the year preceding the assessment year 1947-48					For the year preceding the assessment year 1948-49		
	Pro- fits after tax	Divi- dends	Retain- ed profits (1-2)	(2) as per cent. of (1)	(3) as per cent. of (1)	Pro- fits after tax	Divi- dends	Retain- ed profits (1-2)	(2) as per cent. of (1)	(3) as per cent. of (1)	Pro- fits after tax	Divi- dends	Retained profits (1-2)
	1	2	3	4	5	1	2	3	4	5	1	2	3
<i>Manufacturing</i>													
Cotton Textiles	7	3	4	42.9	57.1	8	6	2	75.0	25.0	11	7	4
Jute Textiles*	15	2	13	13.3	86.7	16	5	11	31.3	68.8	36	10	26
Other Textiles	12	5	7	41.7	58.3	13	8	5	61.5	38.5	13	8	5
Iron & Steel and Engineering	1,46	66	80	45.2	54.8	1,07	91	16	85.0	15.0	1,45	93	52
Sugar	13	3	10	23.1	76.9	49	6	43	12.2	87.8	53	8	45
Chemicals	1	2	—1	200.0	..	5	4	1	80.0	20.0	11	6	5
Paper . . . . .	..	..	..	..	..	1	..	1	..	100.0	..	..	..
Tea Plantations	2	1	1	50.0	50.0	3	2	1	66.7	33.3	6	3	3
Coal	3	1	2	33.3	66.7	2	2	..	100.0	..	5	2	3
Electricity	1	1	..	100.0	0.0	—4	1	—5	..	..	2	1	1
Shipping	1	..	1	0.0	100.0	1	1	..	100.0	..	1	2	—1
Others	1,66	1,04	62	62.7	37.3	2,40	1,27	1,13	52.9	47.1	1,88	1,27	61
TOTAL	3,68	1,88	1,80	51.1	48.9	4,40	2,52	1,88	57.3	42.7	4,73	2,65	2,08

STATEMENT XXXIV.—Profits after Tax and their Disposal of 500 Selected Private Limited Companies during the four years preceding the Assessment Year 1949-50—Industry-wise—contd.

(Amounts in lakhs of Rupees)

Industry	For the year preceding the assessment year 1946-47					For the year preceding the assessment year 1947-48					For the year preceding the assessment year 1948-49		
	Profits after tax	Divi- dends	Retain- ed profits (1-2)	(2) as per cent. of (1)	(3) as per cent. of (1)	Profits after tax	Divi- dends	Retain- ed profits (1-2)	(2) as per cent. of (1)	(3) as per cent. of (1)	Pro- fits after tax	Divi- dends	Retain- ed profits (1-2)
	1	2	3	4	5	1	2	3	4	5	1	2	3
<i>Non-manufacturing</i>													
Transport and Communi- cations (other than ship- ping)	4	1	3	25.0	75.0	2	1	1	50.0	50.0	1	1	..
Trading	16	4	12	25.0	75.0	5	10	—5	200.0	..	1,18	13	1,05
Managing Agency	53	44	9	83.0	17.0	64	51	13	79.7	20.3	90	63	27
Banks . . . . .	..	..	..	..	..	1	..	1	..	100.0	—4	..	—4
Investment	1,02	37	65	36.3	63.7	40	42	—2	105.0	..	13	31	—18
Other financial companies	18	7	11	38.9	61.1	7	10	—3	142.9	..	12	6	6
Hotels	1	..	1	..	100.0	2	..	2	..	100.0	6	1	5
Theatres (Motion Pictures and Films).	—2	..	—2	..	..	—1	..	—1	..	..	—1	..	—1
Others	54	31	23	57.4	42.6	52	53	—1	101.9	..	42	49	—7
TOTAL	2,46	1,23	1,23	50.0	50.0	1,73	1,67	6	96.5	3.5	2,76	1,65	1,11
TOTAL.	6,14	3,11	3,03	50.7	49.3	6,13	4,18	1,95	68.2	31.8	7,49	4,30	3,19

* Including jute baling, hemp and flax.

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STATEMENT XXXIV.—Profits after Tax and their Disposal of 500 Selected Private Limited Companies during the four years preceding the Assessment Year 1949-50—Industry-wise—contd.

(Amounts in lakhs of Rupees)

Industry	For the year preceding the assessment year 1948-49		For the year preceding the assessment year 1949-50					Total for the four years preceding the assessment year 1949-50				
	(2) as per cent. of (1)	(3) as per cent. of (1)	Profits after tax	Dividends	Retained profits (1-2)	(2) as per cent. of (1)	(3) as per cent. of (1)	Profits after tax	Dividends	Retained profits (1-2)	(2) as per cent. of (1)	(3) as per cent. of (1)
	4	5	1	2	3	4	5	1	2	3	4	5
<i>Manufacturing</i>												
Cotton Textiles	63.6	36.4	—9	15	—24	..	..	17	31	—14	182.4	..
Jute Textiles*	27.8	72.2	29	15	14	51.7	48.3	96	32	64	33.3	66.7
Other Textiles	61.5	38.5	27	18	9	66.7	33.3	65	39	26	60.0	40.0
Iron & Steel and Engineering	64.1	35.9	209	119	90	56.9	43.1	6.07	3.69	2.38	60.8	39.2
Sugar	15.1	84.9	34	18	16	52.9	47.1	1.49	35	1.14	23.5	76.5
Chemicals	54.5	45.5	14	7	7	50.0	50.0	31	19	12	61.3	38.7
Paper . . . . .	..	..	—2	..	—2	..	..	—1	..	—1	..	..
Tea Plantations	50.0	50.0	1	1	..	100.0	..	12	7	5	58.3	41.7
Coal	40.0	60.0	6	3	3	50.0	50.0	16	8	8	50.0	50.0
Electricity	50.0	50.0	1	..	1	..	100.0	..	3	—3	..	..
Shipping	200.0	..	—9	2	—11	..	..	—6	5	—11	..	..
Others	67.6	32.4	211	119	92	56.4	43.6	8.05	4.77	3.28	59.3	40.7
TOTAL	56.0	44.0	5.12	3.16	1.96	61.7	38.3	17.93	10.21	7.72	56.9	43.1

STATEMENT XXXIV.—Profits after Tax and their Disposal of 500 Selected Private Limited Companies during the four years preceding the Assessment Year 1949-50—Industry-wise—contd.

(Amounts in lakhs of Rupees)

Industry	For the year preceding the assessment year 1946-47					For the year preceding the assessment year 1947-48					For the year preceding the assessment year 1948-49		
	Profits after tax	Divi- dends	Retain- ed profits (1-2)	(2) as per cent, of (1)	(3) as per cent, of (1)	Profits after tax	Divi- dends	Retain- ed profits (1-2)	(2) as per cent. of (1)	(3) as per cent. of (1)	Pro- fits after tax	Divi- dends	Retain- ed profits (1-2)
	1	2	3	4	5	1	2	3	4	5	1	2	3
<i>Non-manufacturing</i>													
Transport and Communi- cations (other than ship- ping)	4	1	3	25.0	75.0	2	1	1	50.0	50.0	1	1	..
Trading	16	4	12	25.0	75.0	5	10	—5	200.0	..	1,18	13	1,05
Managing Agency	53	44	9	83.0	17.0	64	51	13	79.7	20.3	90	63	27
Banks . . . . .	..	..	..	..	..	1	..	1	..	100.0	—4	..	—4
Investment	1,02	37	65	36.3	63.7	40	42	—2	105.0	..	13	31	—18
Other financial companies	18	7	11	38.9	61.1	7	10	—3	142.9	..	12	6	6
Hotels	1	..	1	..	100.0	2	..	2	..	100.0	6	1	5
Theatres (Motion Pictures and Films).	—2	..	—2	..	..	—1	..	—1	..	..	—1	..	—1
Others	54	31	23	57.4	42.6	52	53	—1	101.9	..	42	49	—7
TOTAL	2,46	1,23	1,23	50.0	50.0	1,73	1,67	6	96.5	3.5	2,76	1,65	1,11
TOTAL.	6,14	3,11	3,03	50.7	49.3	6,13	4,18	1,95	68.2	31.8	7,49	4,30	3,19

* Including jute baling, hemp and flax.

STATEMENT XXXIV.—Profits after Tax and their Disposal of 500 Selected Private Limited Companies during the four years preceding the Assessment Year 1949-50—Industry-wise—contd.

(Amounts in lakhs of Rupees)

Industry	For the year preceding the assessment year 1948-49		For the year preceding the assessment year 1949-50					Total for the four years preceding the assessment year 1949-50				
	(2) as per cent. of (1)	(3) as per cent. of (1)	Profits after tax	Dividends	Retained profits (1-2)	(2) as per cent. of (1)	(3) as per cent. of (1)	Profits after tax	Dividends	Retained profits (1-2)	(2) as per cent. of (1)	(3) as per cent. of (1)
	4	5	1	2	3	4	5	1	2	3	4	5
<i>Manufacturing</i>												
Cotton Textiles	63.6	36.4	—9	15	—24	..	..	17	31	—14	182.4	..
Jute Textiles*	27.8	72.2	29	15	14	51.7	48.3	96	32	64	33.3	66.7
Other Textiles	61.5	38.5	27	18	9	66.7	33.3	65	39	26	60.0	40.0
Iron & Steel and Engineering	64.1	35.9	209	119	90	56.9	43.1	6.07	3.69	2.38	60.8	39.2
Sugar	15.1	84.9	34	18	16	52.9	47.1	1.49	35	1.14	23.5	76.5
Chemicals	54.5	45.5	14	7	7	50.0	50.0	31	19	12	61.3	38.7
Paper . . . . .	..	..	—2	..	—2	..	..	—1	..	—1	..	..
Tea Plantations	50.0	50.0	1	1	..	100.0	..	12	7	5	58.3	41.7
Coal	40.0	60.0	6	3	3	50.0	50.0	16	8	8	50.0	50.0
Electricity	50.0	50.0	1	..	1	..	100.0	..	3	—3	..	..
Shipping	200.0	..	—9	2	—11	..	..	—6	5	—11	..	..
Others	67.6	32.4	211	119	92	56.4	43.6	8.05	4.77	3.28	59.3	40.7
TOTAL	56.0	44.0	5.12	3.16	1.96	61.7	38.3	17.93	10.21	7.72	56.9	43.1

STATEMENT XXXIV.—Profits after Tax and their Disposal of 500 Selected Private Limited Companies during the four years preceding the Assessment Year 1949-50—Industry-wise—concl'd.

(Amounts in lakhs of Rupees)

	For the year preceding the assessment year 1948-49		For the year preceding the assessment year 1949-50					Total for the years preceding the assessment year 1949-50				
	(2) as per cent. of (1)	(3) as per cent. of (1)	Profits after tax	Dividends	Retained profits (1-2)	(2) as per cent. of (1)	(3) as per cent. of (1)	Profits after tax	Dividends	Retained profits (1-2)	(2) as per cent. of (1)	(3) as per cent. of (1)
	4	5	1	2	3	4	5	1	2	3	4	5
<i>Non-manufacturing</i>												
Transport and Communications (other than shipping)	100.0	..	1	4	-3	400.0	..	8	7	1	87.5	12.5
Trading	11.0	89.0	1,99	14	1,85	7.0	93.0	3,38	41	2,97	12.1	87.9
Managing Agency	70.0	30.0	36	46	-10	127.8	..	2,43	2,04	39	84.0	16.0
Banks	..	..	..	..	..	..	..	-3	..	-3	..	..
Investment	238.5	..	72	33	39	45.8	54.2	2,27	1,43	84	63.0	37.0
Other financial companies	50.0	50.0	13	8	5	61.5	38.5	50	31	19	62.0	38.0
Hotels	16.7	83.3	8	3	5	37.5	62.5	17	4	13	23.5	76.5
Theatres (Motion Pictures and Films)	..	..	-1	..	-1	..	..	-5	..	-5	..	..
Others	116.7	..	50	41	9	82.0	18.0	1,98	1,74	24	87.9	12.1
TOTAL	59.8	40.2	3,77	1,49	2,28	39.5	60.5	10,72	6,04	4,68	56.3	43.7
TOTAL	57.4	42.6	8,89	4,65	4,24	52.3	47.7	28,65	16,24	12,41	56.7	43.3

*Including jute baling, hemp and flax.

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