

# COMBINED FINANCE AND REVE ACCOUNTS

OF THE

CENTRAL AND PROVINCIAL  
GOVERNMENTS IN INDIA

FOR THE YEAR

1947-48

(Includes the accounts of the Central Government and of the Governments of West Bengal and East Punjab for the Post-Partition period from the 15th August 1947 to the 31st March 1948 and of other Provincial Governments in the Indian Dominion for the whole year 1947-48.)

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**SUMMARY OF CONTENTS**

	PAGES.		PAGES.
Abstract Accounts of Receipts and Payments . . . . .	2 to 37	Irrigation . . . . .	119 to 155
Detailed Accounts relating to Receipts and Payments:		Posts and Telegraphs . . . . .	157 to 166
Civil . . . . . 38 to 83, 167 to 273 & 287 to 304		Defence Services . . . . .	273 to 286
Railways . . . . . 85 to 117		Detailed Accounts of Debt, Deposits and Advances . . . . .	306 to 366

**COMBINED FINANCE AND REVENUE ACCOUNTS, 1947-48 (Post-partition)**  
**ALPHABETICAL INDEX**

	PAGES.		PAGES
Administration of Justice—Receipts and Expenditure . . . . .	156—187	Central Government— <i>contd.</i>	
Agriculture—Receipts and Expenditure . . . . .	208—211	Miscellaneous Adjustments with Provincial Govern- ments . . . . .	267
Capital Expenditure on . . . . .	212	Revenue . . . . .	6—8
Air Forces—Non-effective—Receipts . . . . .	285	Central Road Fund . . . . .	223
Charges . . . . .	285	Certificates—	
Allowances—Superannuation, Retired and Compa- sionate . . . . .	257—261	Post Office Cash Certificates . . . . .	319
Annuities in purchase of Railways . . . . .	313	Post Office Ten Years' Defence Savings Certificates . . . . .	312
Appropriation for Reduction or Avoidance of Debt . . . . .	178	Post Office Twelve Years' National Savings Certificates . . . . .	319
Archaeological Department . . . . .	200	Indian States Certificates . . . . .	319
Audit—Expenditure on . . . . .	185	Civil Aviation Fund . . . . .	332
Aviation—Receipts and Expenditure . . . . .	221—222	Civil Defence—Receipts and Expenditure . . . . .	299—301
Aviation—Capital outlay on Civil . . . . .	222	Civil Works financed from Ordinary Revenue—	
Aviation Fund—Civil . . . . .	332	Account of Receipts . . . . .	234
Aviation—Civil—Fund for the Development of . . . . .	332	Account of Expenditure . . . . .	235—236
Balance of Coorg . . . . .	337	Coal Mines Labour Housing & General Welfare Fund . . . . .	332
Bengal Christian Family Pension Fund . . . . .	319	Coal Production Fund . . . . .	332
Bengal Pilot Service—Receipts and Expenditure re- lating to . . . . .	192	Commuted Value of Pensions—Payments of . . . . .	262
Betwara Fund, Railway . . . . .	110	Contribution by Railways . . . . .	90—91
Betting Tax—Receipts and Expenditure for Collec- tion . . . . .	79 and 82	Contribution to the International Monetary Fund and International Bank . . . . .	229
Bombay Development Scheme—Capital Account . . . . .	239	Contribution to the Fund for the United Nations Relief and Rehabilitation Administration . . . . .	232
" " " Revenue Account . . . . .	237	Contributory Provident Fund . . . . .	319—320
Bombay Family Pension Fund of Government Ser- vants, Life Assurance Branch . . . . .	319	Co operation—Receipts and Expenditure . . . . .	215
Bombay Lands Scheme—		Corporation tax—Receipts and Expenditure . . . . .	53—56
Capital Account . . . . .	270	Cotton Growers—Fund for the benefit of . . . . .	332
Revenue Account . . . . .	265	Cotton Textile Fund . . . . .	332
Botanical Survey . . . . .	200	Crown Representative . . . . .	(v)
Broadcasting—Receipts and Expenditure . . . . .	222—223	" " Advances to . . . . .	240
Capital outlay on . . . . .	223	Currency Department—Receipts and Expenditure . . . . .	228
Bus Service—		Currency Note Press—Capital Outlay on . . . . .	229
Omni Bus Service . . . . .	269	Customs—Revenue and Expenditure for Collection . . . . .	40—47
Capital and other disbursements (outside the Revenue Account) of the several Governments and the sources from which they have been met . . . . .	308—309	Debt—	
Capital outlay on—		Account of Interest on Public Debt of India . . . . .	169—173
Agricultural Improvement and Research . . . . .	212	Appropriation for Reduction or Avoidance of Debt . . . . .	173
Bombay Development Scheme . . . . .	239	Debt Services . . . . .	167—168
Bombay Lands Scheme . . . . .	270	Floating Debt Account . . . . .	310
Broadcasting . . . . .	223	Obligations of the Government of India bearing Interest, and Interest thereon . . . . .	169—173
Civil Aviation . . . . .	222	Permanent Debt—Debt Incurred and Discharged during the year, and amount Outstanding . . . . .	307—315
Civil Works . . . . .	241	Service Funds bearing Interest . . . . .	319
Commuted Value of Pensions . . . . .	262	Special Loans . . . . .	317
Currency Note Press . . . . .	229	State Provident Funds . . . . .	319—321
Defence Services . . . . .	286	Treasury Notes . . . . .	316
Electricity Schemes . . . . .	248—252	Debt Redemption and Avoidance Fund . . . . .	323
Forests . . . . .	75	Defence Savings Certificates—Post Office—Ten Years . . . . .	319
Improvement of Public Health . . . . .	208	" " Provident Fund (Railway) . . . . .	319
Industrial Development . . . . .	220	Defence Services—Effective—	
Irrigation . . . . .	128—140	Account of Charges . . . . .	278
Lighthouses and Lightships . . . . .	195	" " Receipts . . . . .	278
Mints . . . . .	231	Defence Services—Non-Effective—	
New Capital at Delhi . . . . .	239	Abstract Account of Receipts and Charges . . . . .	285
Other Provincial Works . . . . .	269	Detailed Account of " " " . . . . .	285—296
Payments to Retrenched Personnel . . . . .	271	Defence Services—Officers' Provident Fund . . . . .	319
Posts and Telegraphs . . . . .	162 & 163	" " —Capital outlay on . . . . .	296
Railways . . . . .	92—93	Delhi—Initial Expenditure on New Capital as Department of Industries and Supplies—	229
Rail Road Co-ordination Scheme . . . . .	269	Receipts and Expenditure . . . . .	217—219
Salt Works (Central Excises and Salt Department, North Western India) . . . . .	64	Departmental and Judicial Deposits—Receipts, Payments and Balances . . . . .	337—338
Schemes of State Trading—		Deposits of Branch Line Companies . . . . .	336
Central . . . . .	302—303	Deposits of Local Funds—Receipts, Payments and Balances . . . . .	325—326
Provincial . . . . .	272—273	Deposits of Sinking Funds . . . . .	323
Security Printing Press . . . . .	73	Deposits—Post Office Savings Bank . . . . .	319
Visakhapatnam Port . . . . .	192	Depreciation Reserve Fund—	
Cash Balances . . . . .	356	Commercial Concerns . . . . .	332—334
Cash—Transfer of Cash between England and India . . . . .	353	Electricity . . . . .	333—334
Cemetery Endowment Fund . . . . .	319	Government Presses . . . . .	332—334
Central Excises and Salt Department, Northern India—		Irrigation . . . . .	333
Salt Section—		Lighthouses and Lightships . . . . .	332
Receipts and Expenditure . . . . .	62—63	Overseas Communication Service . . . . .	332
Capital Account of . . . . .	64	Railways . . . . .	103
Central Excise Duties—Receipts and Expenditure . . . . .	47—51	Earthquake Damage—Deposit Account of the Fund for Reconstruction of . . . . .	334
Central Government—		Eastern Group Sleeper Control Provident Fund . . . . .	319
Debt . . . . .	310—313		
Expenditure . . . . .	10—15		
General Account of Receipts and Expenditure . . . . .	3—5		
Loans and Advances by . . . . .	240		

	PAGES		PAGES
Ecclesiastical—Charges in Civil Department . . . . .	196	Irrigation—	
Economic Development and Improvement of Rural Areas—Fund for the . . . . .	332	Capital Expenditure . . . . .	128—138
Education—Receipts and Expenditure in Civil Department . . . . .	201—203	Direct Receipts . . . . .	141—145
Electricity Duties—Receipts and Expenditure . . . . .	79—83	Financial Results . . . . .	122—127
Electricity Schemes—Other Revenue expenditure connected with . . . . .	248	General Results . . . . .	121
"  "  Receipts and Expenditure . . . . .	244—245	Interest on Capital . . . . .	122—127
"  "  Working Expenses . . . . .	246—247	Land Revenue due to . . . . .	66,122—127 & 152—153
"  "  Capital Expenditure on . . . . .	248—252	Summary of Capital Expenditure on . . . . .	139—140
Entertainment Tax—Receipts and Expenditure for Collection of . . . . .	79 & 83	Working Expenses and Maintenance of . . . . .	146—151
Excess Profits Tax . . . . .	58	Jails and Convict Settlements—Receipts and Expenditure . . . . .	188—189
Exchange on Remittance Accounts . . . . .	339	Judicial Deposits—See Departmental and Judicial Deposits.	
External Affairs—Charges . . . . .	199	Justice, Administration of—Receipts and Expenditure . . . . .	186—187
Extraordinary Items—		Land Revenue, Receipts and Expenditure . . . . .	66—67
Receipts and Payments . . . . .	291—293	Land Revenue, due to Irrigation . . . . .	66,122—127 } & 152—153 }
Famine Relief—		Lighthouses and Lightships—	
Account of Famine Relief Expenditure . . . . .	255	Capital Account on . . . . .	195
Famine Relief Fund—Account of . . . . .	322	Depreciation Reserve Fund . . . . .	332
Floating Debt . . . . .	312	General Reserve Fund . . . . .	332
Foreign Governments—Advances to . . . . .	340	Receipts and Expenditure . . . . .	195
Forest—Revenue and Expenditure . . . . .	74—75	Loans and Advances by Central Government . . . . .	340
Capital Outlay on . . . . .	75	"  "  "  "  Provincial Governments . . . . .	341—346
Fund for Development of . . . . .	334	Loans from the Central Government . . . . .	314—315
Fund for Benefit of Cotton Growers . . . . .	332	Loans (Special)—Account of . . . . .	317
"  "  Redemption and Avoidance of Debt . . . . .	333	Local Funds—Deposits of . . . . .	335—336
"  "  Development of Broadcasting . . . . .	332	Luxury Tax including Taxes on Entertainments, etc.—	
"  "  "  Civil Aviation . . . . .	332	Receipts and Expenditure . . . . .	79 & 82
"  "  "  Forest . . . . .	334	Magh Mela Fund . . . . .	333
"  "  "  Rural Water Supply . . . . .	333	Medical—Receipts and Expenditure . . . . .	204—205
"  "  Economic Development and Improvement of Rural Areas . . . . .	332	Meteorological Department . . . . .	260
"  "  Financing Public and Private Irrigation Works (Bihar) . . . . .	334	Mina Mine Labour Welfare Fund . . . . .	332
"  "  India's Contribution to the United Nations . . . . .	332	Military Engineering Services Provident Fund . . . . .	319
"  "  Relief and Rehabilitation Administration . . . . .	332	Mines Department . . . . .	250
"  "  Mina Mines Labour Welfare . . . . .	332	Mint—Receipt and Expenditure . . . . .	230
"  "  Publication Fund . . . . .	334	—Capital Outlay on . . . . .	231
"  "  Relief of Groundnut cultivators . . . . .	332	Miscellaneous Adjustments between Central and Provincial Governments . . . . .	287
"  "  Restoration of Earthquake Damage . . . . .	334	Miscellaneous Departments—Receipts and Expenditure . . . . .	225—227
"  "  Sugar (Temporary) Excise . . . . .	332	Miscellaneous Provident Funds . . . . .	319—321
"  "  Sugarcane Compensation (U.P.) . . . . .	333	Miscellaneous Receipts and Expenditure . . . . .	265—267
"  "  Supply Schemes Stabilization . . . . .	333	Miscellaneous Railway Receipts and Expenditure . . . . .	117
"  "  Railway Betterment . . . . .	110	Motor Transport Reserve Fund . . . . .	334
"  "  Village Reconstruction and Harijan Uplift . . . . .	333	Motor Vehicles Acts—Receipts and Expenditure . . . . .	77—78
General Administration—Expenditure . . . . .	181—184	Museums . . . . .	200
General Family Pension Fund . . . . .	319	National Savings Certificates—Post Office Twelve Years . . . . .	319
General Police Fund . . . . .	334	Navy—Non-effective—Receipts and Charges . . . . .	285
General Provident Fund . . . . .	319—321	Non-voted Expenditure—Statement of . . . . .	354—355
Geological Survey . . . . .	260	Opium—	
Grants-in-aid from Central Government . . . . .	287	Revenue . . . . .	65
Grants to Provincial Governments for Development . . . . .	204	Expenditure in connection with . . . . .	65
Groundnut cultivators—Fund for the relief of . . . . .	332	One rupee notes—Statement showing transactions of . . . . .	327
Hindu Family Annuity Fund . . . . .	319	Other Miscellaneous Provident Funds . . . . .	319—321
Hospital Fund (U. P.) . . . . .	333	Other Taxes and Duties—Receipts and Expenditure . . . . .	79—83
Income Tax—Revenue and Expenditure for collection of . . . . .	57—60	Overseas Communication Service—Depreciation Reserve Fund . . . . .	332
Indian Civil Service Provident Fund . . . . .	319—321	Panth Piploda Reserve Fund . . . . .	332
"  "  "  "  Non-European Members . . . . .	319—321	Receipts from Indian States . . . . .	254
"  "  "  "  Family Pension Fund . . . . .	318	Payments of Commuted Value of Pensions . . . . .	262
Indian Military Service Family Pension Fund . . . . .	318	Payments to Retrenched Personnel . . . . .	271
Indian Ordnance Department Provident Fund . . . . .	319	Pensions—	
Indian Posts & Telegraphs, see Posts & Telegraphs		Charges in Defence Department . . . . .	285
Indian Railway Conference Association Employees, Provident Fund . . . . .	319	Commuted value of . . . . .	262
Indian States—Receipts from . . . . .	254	Expenditure in Civil Department . . . . .	259—261
"  "  Certificates . . . . .	319	Receipts in aid of . . . . .	258
Industrial Development—Capital Outlay on . . . . .	220	Receipts in Defence Department . . . . .	285
Industrial Housing Scheme, Bombay—Receipts and Expenditure . . . . .	237	Permanent Debt, Central—Additions to, Discharges of and Balances of . . . . .	310—313
Industries—Receipts and Expenditure . . . . .	218—219	"  "  Provincial—Additions to, Discharges of and Balances of . . . . .	314—315
Initial Expenditure on New Capital at Delhi . . . . .	239	Police—Receipts and Expenditure . . . . .	190—191
Interest—Receipts . . . . .	168	Ports and Pilotage—Receipts and Expenditure . . . . .	192—193
Interest charges—Railways . . . . .	112—113	Postal Insurance and Life Annuity Fund . . . . .	319
Interest on Capital Contributed by Railway Companies . . . . .	112—113	Posts and Telegraphs—	
Interest on Capital Outlay on Electricity Schemes . . . . .	244—245	Capital Expenditure on . . . . .	162—163
Interest on Debt, Provincial Governments . . . . .	174—176	Interest on Capital of . . . . .	161
Interest on Debt and other Obligations—		Profit and Loss Account . . . . .	161
Interest on Ordinary Debt . . . . .	169—172,174	Renewals Reserve Fund . . . . .	166
"  "  Unfunded Debt . . . . .	172,175	Revenue . . . . .	164—165
"  "  Other Obligations . . . . .	173,176	Statement of Working Expenses . . . . .	166
Transfers . . . . .	173,176	Post Office Cash Certificates . . . . .	319
International Monetary Fund and International Bank—		"  "  Twelve Years' National Savings Certificates . . . . .	319
Contribution to . . . . .	229	"  "  Ten Years' Defence Savings Certificates . . . . .	319
Securities issued to—for development . . . . .	312	"  "  Savings Bank Deposits . . . . .	319
		"  "  Defence Savings Bank Deposits . . . . .	319
		Post-war Planning and Development, Expenditure connected with . . . . .	291—295
		Post War Reconstruction and Development Fund . . . . .	334
		Post War Reconstruction and Development Schemes . . . . .	298

	PAGES		PAGES
Presidency Corporations, including Port Trusts, etc.		Expenditure for Collection and Manufacturing Expenditure	63
Loans to	341—342	Savings Banks and Special Accounts—	
Printing. See Stationery and Printing		Interest on	172
Profit on the circulation of Bronze, Copper and Nickel coins	230	Receipts, Payments and Balances of	319—321
"    "    Quaternary coins	327	Scientific Departments—Expenditure	200
Provident Funds—Account of	319—321	Security Printing Press—Capital outlay on	73
Provident Fund—Contributory	319—321	Service Funds—Deposit Account of	320
"    "    Defence Service Officers	319	"    "    Account of Interest on	172
"    "    "    Savings	319	Silver—Purchases and Sales of	327
"    "    "    (Railways)	319	Silver Redemption Reserve	326
"    "    "    Eastern Group Sleeper Control	319	Sinking Funds for Provincial Loans	323
"    "    "    General	319—321	Special Development Fund	333
Provident Funds—Indian Civil Service	319—321	Special Loans	317
"    "    Indian Civil Service (Non-European Members)	319—321	Special Reserve Fund (Electricity)	333
"    "    Indian Ordnance Department	319	Staff Benefit Fund	319
"    "    Indian Railway Conference Association Employees	319	Stamps—Revenue and Expenditure	71—72
"    "    Military Engineering Services	319	State Provident Funds	219—321
"    "    Other Miscellaneous	319—321	State Railways—	
Provident Funds—Interest on	172 & 175	Annuities in Purchase of Railways	313
Provincial Excise—Receipts and Expenditure	68—69	Capital contributed by Companies and Indian States towards outlay on	94
Provincial Governments		Capital Expenditure outside the Revenue Account	92—93
Balances of	356	Capital Expenditure—Summary of	100—104
Debt	314—315	Contribution to General Revenues by	90
Expenditure of	24—29	Depreciation Reserve Fund—Appropriations to and from	108
Grants to—for Development	304	Detailed Statement of Charges for Interest on Debt	114
Loans and advances by	341—343	Interest, Annuities, etc., of Purchased Railways	114
Revenue of	20—23	Interest on Capital Contributed by Companies	112—113
Subventions from Central Road Fund	329	Interest on Debt	113
Surpluses	28—29	Miscellaneous Railway Expenditure	117
Public Debt of India	310—315	Miscellaneous Railway Receipts	117
Public Health—Capital Expenditure on improvement of	208	Net Receipts from	104—105
"    "    Receipts and Expenditure	206—207	Reserve Fund—Appropriations to and from	109
Publication Fund	334	Trading—Capital Outlay on Schemes of—	
Purchases and Sales of Silver	327	Central	302—303
Rail Road Co-ordination Scheme—Capital Outlay on	269	Provincial	272
Railways—		Statement of capital and other disbursements (outside the Revenue Account) of the Central and Provincial Governments and the sources from which such expenditure has been met	308—309
Annuities in purchase of	95—97	Statement showing distribution between 'Non-voted/Charged' and 'Voted/Authorised' of the expenditure under Debt, etc., heads	354—355
Betterment Fund	110	Stationery and Printing—Receipts and Expenditure	263—264
Branch Line Companies	336	Subventions from Central Road Fund	328—329
Capital contributed by Companies and Indian States, etc.	94	Subsidised Railways Abstract Accounts of Receipts from and Expenditure on	116
Capital expended on	92—93	Sugar Excise Fund	332
Contribution to General Revenues	90	Superannuation, Retired and Compassionate Allowances—Expenditure	259—261
Depreciation Reserve Fund—Appropriation to and from	108	Superannuation, Retired and Compassionate Allowances—Receipts in aid of	258
Liabilities involved in the purchase of	95—97	Super-Tax	57
Reserve Fund—Appropriations to and from	109	Supply Schemes Stabilization Fund	333
Subsidised Railways—Receipts from and Expenditure on	116	Surcharge	55 & 58
Railways—Revenue Account—		Survey of India	200
Betterment Fund	110	Suspense, Receipts and Payments	18, 34—37
Depreciation Reserve Fund	108	Taxes on Income other than Corporation Tax—Receipts and Expenditure	57—69
Gross Receipts, Working Expenses, etc.	104—106	Taxes on Luxuries including Taxes on entertainments—Receipts and Expenditure	79 & 82
Interest	112—115	Telegraph—See Posts and Telegraphs	
Receipts from Indian States	254	Tobacco Duties—Receipts and Expenditure	80 & 82
Reconstruction and Development Fund—Post War	334	—Excise Duty on	59
Reduction or Avoidance of Debt—Appropriation for	178	Transfer to and from Famine Relief Fund	322
Registration—Receipts and Expenditure	76	"    "    "    Revenue Reserve Fund	298
Remittances within India	19	Treasury Bills	311, 314, 315
"    "    between England and India	347—352	Treasury Notes—Account of Issues, Payments and Balances	318
Remittance Account—Exchange on	339	Treasury Notes—Interest on	172
Renewals Reserve Fund—		Tribal Areas	168
Northern India Salt Revenue	332	Unfunded Debt	216—321
Posts and Telegraphs Department	166	United Nations Relief and Rehabilitation Administration—India's contribution to	332
Reserve Fund, Panth Piploda	332	Veterinary—Receipts and Expenditure	213—214
Reserve Fund, Railways—Appropriations to and from and Balances of	109	Village Reconstruction and Harijan Uplift Fund	333
Reserve Fund, Revenue	331	Vizagapatam Port—Capital outlay on	194
Reserve Fund, Lighthouses and Lightships—Depreciation	322	Voted and Non-voted Expenditure—Statement of Withdrawal of sums deposited on account of the Railway Depreciation Reserve Fund	354—355
"    "    "    "    —General	332	Working Expenses of—	
Reserve Funds—Other	332—334	Central Excises and Salt Department, Northern India	63
Retrenched Personnel—Gratuities, Leave Salaries, etc.	271	Electricity Schemes	243—249
Revenue (Ordinary)—Statement of	6—9 & 20—23	Irrigation Works	146—155
Revenue Reserve Fund	331	Posts and Telegraphs	166
Road Fund—Central—		Railways	105
Account of	328	Zoological Survey	200
Subventions from	329		
Road Funds—Provincial	333—334		
Rupee Debt	310—312 & 314—315		
Rural Areas—Fund for Economic Development and Improvement of	332		
Rural Development—Receipts and Expenditure on			
Salt Revenue—			
Account of	62		
Capital Account of the Salt Section of the Central Excises and Salt Department, North Western India	64		

### Introductory

*Main Divisions of the Indian Accounts.*—The main Divisions are.—

(1) Revenue. (2) Capital. (3) Debt. (4) Remittance.

The first division deals with the proceeds of taxation and other receipts classed as revenue and the expenditure therefrom, the net result of which represents the revenue surplus or deficit for the year. The second division deals with expenditure met usually from borrowed funds, such expenditure being incurred with the object either of increasing concrete assets of a material character or of reducing recurring liabilities, such as those for future pensions by payment of the capitalised value, and also final receipts of a capital nature intended to be applied as a set off to capital expenditure, such as contributions received from Indian States or Railway Companies for Railway construction. The third division comprises receipts and payments in respect of which Government becomes liable to repay the moneys received or has claim to recover the amounts paid, together with repayments of the former and recoveries of the latter. The fourth and last division embraces all merely adjusting heads; under which appear all cash remittances from one treasury to another, besides those which are necessary to accommodate items in transit between different branches of the Accounts Department or between England and India. Credits and debits taken to these heads in the first instance are cleared eventually by adjustment under final heads.

It may be explained that the transactions included in these accounts represent mainly the actual cash receipts and disbursements during the financial year April to March, as distinguished from amounts due to or by Government during the same period. The cash basis system is, however, not entirely suitable for recording the transactions and presenting at any time the true state of affairs of Government Commercial undertakings which are run on strictly commercial principles. The detailed accounts of this class of undertakings are maintained outside the regular accounts in proper commercial form and these accounts are subjected to a suitable audit check by the Indian Audit Department.

2. *Sections and Major Heads of Accounts.*—Inside each of the four divisions mentioned above, the transactions are grouped into Sections which are further sub-divided into the Major Heads of Accounts. The Sections are distinguished by letters of the alphabet, a double letter denoting the capital portion of the particular set of transactions. The Major Heads in Revenue and Capital Sections are numbered serially, Roman numerals being employed on the receipt side and international on the disbursement side. A complete list of the Sections classified under the four main divisions is appended to this note. The Major Heads comprised in each Section will be found detailed in the sectional abstract preceding the accounts of the Section.

3. *Treasury Balances—Bullion and other Currency Reserves.*—The accounts work from balance to balance, these balances working up to the general cash balances, a small portion of which is kept in the treasuries all over India and in the Bank of England in England, while the bulk has been deposited with the Reserve Bank of India. Outside these cash balances are the securities held on account of the Silver Redemption Reserve, the Surplus Silver Stock and other special Reserves invested outside the general cash balances of Government. The Gold Standard Reserve and the Paper Currency Reserve were closed on the institution of the Reserve Bank on the 1st April 1935.

4. *Peculiarities of the Indian Accounts.*—The Indian Accounts are complicated by reason of their—

(1) covering transactions not only of the Central Government but also of the Provincial Governments

with their separate resources and separate balances; and  
(2) combining transactions in two currencies, rupee and sterling, the exchange relation of which varies from time to time.

5. *Financial relations between the Central and Provincial Governments.*—Previous to 1st April 1921 the revenues of India were treated as constituting one undivided fund and applied for the purpose of the Government of India as a whole. The Provincial Governments had no inherent legal right to the revenues which they raised. These were assigned more or less on the basis of the estimated needs of the several Provinces and this involved an apportionment different for different Provinces of the more important sources of revenue which included Land Revenue, Income Tax, Stamps, Excise and Registration. At times the Central Authorities had to levy benevolences and at others to distribute doles according to the exigencies of finance.

6. A new basis of financial settlement was introduced between the Centre and the Provinces in 1921 to suit the wide measures of legislative, administrative and financial devolution made under the Montagu-Chelmsford Reforms. Subjects in Governors' Provinces were classified as Central or Provincial with reference to the functions of the respective Governments and there was a clean cut in the matter of allocation of heads of Revenue and Expenditure. The Provinces also obtained a share in the growth of revenue from Income Tax so far as that growth was attributable to the increase in the amount of income assessed and were also given powers to impose certain new taxes. The distribution of the sources of revenue on these lines resulted in the initial stages of the new constitution in a large deficit in the Central Budget, and this was met by contributions paid by the various Provinces. These contributions were gradually reduced and were completely and finally remitted with effect from the year 1928-29.

7. The constitutional machinery set up by the Government of India Act, 1935, made necessary a readjustment of financial resources and obligations between the Centre and the Provinces. The financial arrangements embodied in the Act provided for assignment to the Provinces of a definite share of the proceeds of Income Tax and its distribution among them in a prescribed manner, and allocation to the Jute growing Provinces of a prescribed share of the net proceeds of the Excise duty on Jute or Jute products. Taxes of a certain category (*e.g.* Duties on succession to property other than Agricultural Land, Stamp Duties on Bills of Exchange, etc.) were to be levied and collected by the Centre, though the net proceeds were to be distributed to the Provinces subject to the right of the Centre to levy a surcharge for its own purposes. In the same way the whole or a share of the yield of Duties on Salt and also of Federal Excise Duties could be assigned to the Provinces by an Act of the Federal Legislature. Provision had also been made for grants-in-aid to certain Provinces which were in need of such assistance from the Centre—*vide* Sections 137 to 142 of the Government of India Act, 1935, and the Government of India (Distribution of Revenues) Order, 1936. Most of the Provinces also received special financial assistance from the Centre at the time the Government of India Act, 1935, came into force as a result of the decentralisation of balances and the cancellation and consolidation of pre-autonomy debt due by them to the Central Government: *vide* paragraph 10 below.

8. As a result of the passing of the Indian Independence Act, 1947, by the British Parliament, two independent Dominions, known respectively as 'India' and 'Pakistan', were set up with effect from the 15th August, 1947, by partitioning India.

The N. W. F. P., Sind and Baluchistan became a part of Pakistan—whereas the provinces of the Punjab.

Bengal and Assam were partitioned, certain portions thereof being transferred to Pakistan and the rest remaining in India. Due to these changes the accounts of the Central Government and of the divided provinces of Bengal and Punjab were closed on 14th August, 1947, as on the annual closing date; and the accounts of the year 1947-48 had to be compiled in two parts—(i) Pre-partition Accounts comprising of the accounts of the Central Government and the Governments of Bengal and Punjab for the period from 1st April, 1947 to 14th August, 1947 and (ii) Post-partition Accounts, comprising of the accounts of the Central, West Bengal and East Punjab Governments for the period from 15th August, 1947 to 31st March, 1948 and of other Provincial Governments within the Indian Dominion for the entire year 1947-48. This publication relates to (i) the accounts of the Centre and of the partitioned Provinces of Bengal and Punjab for the period 15th August, 1947 to 31st March, 1948 and (ii) the accounts of the other Provinces in India for the entire financial year 1947-48.

Subject to such financial settlement as might be arrived at later between the two Governments, the cash balances lying in the treasuries and sub-treasuries on 14th August, 1947 were taken over by the respective Dominions according to the location of the treasury or sub-treasury. Of the balance of the Central Government on 14th August, 1947 with the Reserve Bank of India a sum of Rs. 75 crores less a sum of Rs. 5 crores retained by the Government of India to meet Pakistan's share of expenditure on Joint Defence Council, was made over to Pakistan. The Bengal Government had a minus balance i.e. an overdraft from the Reserve Bank of India on the date of partition. The liability for half of this balance was taken over by the Government of West Bengal on 15th August, 1947. Out of the balance of the undivided Punjab with the Reserve Bank a sum of Rs. 88,80,191 was allocated to the Government of East Punjab on an *ad hoc* basis.

The provisions of the Government of India Act, 1935 referred to in para 7 above were allowed to continue under the India (Provisional Constitution) Order, 1947.

2. *Decentralisation of Balances.*—Prior to 1921-22, the Provincial Governments had no balances under debt heads except for the amount of the Development Loan raised by the Government of Bombay in 1920-21, the balances in the Government books being regarded as the assets and liabilities of the Central Government. With the degree of separation of the finances of the Central Government from those of the Provincial Governments which resulted from the Montagu-Chelmsford Reforms, the Provincial Governments had certain assets and liabilities definitely assigned to them, and from 1921-22 it was found necessary to maintain for each Provincial Government a separate account identical in form with that previously maintained for the Government of India. The debt transactions of the Provincial Governments were however, confined chiefly to loans raised by them in the open market or from the Provincial Loans Fund, special funds built up from Provincial revenues and loans and advances made by them out of their own funds, besides, transactions relating to Provincial suspense accounts. The responsibility for the ways and means operations for the whole of India being vested in the Government of India, the balances of practically all other debt and remittance heads including deposits and advances and provident fund deposits of Provincial Government personnel were treated as Central.

10. It was decided that, as an integral part of the whole plan of the initial financial arrangements between the Provinces and the Centre:

(i) the balances of an intrinsically local nature or balances definitely associated with any function which after 31st March, 1937 became a function of Provincial Governments, held in the Debt, Deposits and Remittance group of the Central Government's Account, should be decentralised;

(ii) a part of these balances should be credited to the Provincial Governments and the remaining amount set off against the outstanding loans and Advances previously made or deemed to have been made to those Governments by the Central Government; and

(iii) the balance of the liabilities in respect of sums due to the Government of India on 31st March, 1937 through the Provincial Loans Fund for Loans and Advances taken previous to 1st April, 1936 should, in the case of certain provinces, be wholly or partly cancelled as a measure of special financial assistance and in the case of others should, with certain exceptions, be treated as a consolidated debt repayable to the Government of India in the form of semi-annual equated payments of interest and principal within a period of 45 years.

These adjustments were effected immediately before the commencement of Provincial Autonomy as from the closing of the accounts for 1936-37 by certain amendments of the Devolution Rules.

The book balances of the Provinces as on 31st March, 1937 which were held in deposit with the Central Government on that date were made over to the provinces on 1st April 1937, partly in the form of physical cash balances in their treasuries and sub-treasuries and partly in the form of cash credits to their accounts with the Reserve Bank of India.

11. *Changes in the Accounts.*—The general structure of the accounts was recast from 1st April, 1937 to correspond with the changes in the financial system entailed in the Government of India Act, 1935, and the changes in the banking and accounting arrangements consequent on the Provinces' taking over and managing their own balances with effect from the date of introduction of Provincial Autonomy. The principal changes introduced were:—

(i) Complete separation of the accounts of Provincial Governments from the accounts of the Central Government and the constitution of the accounts of each autonomous Province as an independent unit with separate cash balance in treasuries and in the Reserve Bank.

(ii) A general recasting of the list of major and minor heads to conform to the new division of functions between the Central and Provincial Governments.

(iii) Abandonment of the system of final accounting of sterling transactions of Indian Governments in the books of the accounting authorities in England and the substitution in its place of a system of adjustment of those transactions in the Indian books except those under certain debt and remittance heads which were essentially of a sterling character.

12. *The Crown Representative's Department.*—The functions of the Crown in its relation to the Indian States were, by virtue of the proviso to Section 2 (1) of the Government of India Act, 1935, transferred on 1st April, 1937, from the Governor General to a separate legal authority, namely, the Crown Representative, who obtained funds for meeting his expenditure through the provisions of Section 145 of the Government of India Act, 1935. The transactions of the Crown Representative were recorded in the Central Accounts under the head "33—Payments to Crown Representative" and "Section Q—Advances to Crown Representative". The authorities under the Crown Representative credited moneys, drew funds, and incurred expenditure according to the rules and practices of departments of (the Federal or) the Central Government with this exception in the accounting procedure that the receipts were brought to account as deductions from expenditure so as to work up to a net figure.

With the lapse of the suzerainty of the British Crown over the Indian States under Section 7 (b) of the Indian Independence Act, 1947, the institution of the Crown Representative, ceased to exist with effect from the 15th August, 1947. The heads of account referred to above have, therefore, been deleted from the 15th August 1947,

and the expenditure of the newly formed State Department is debited to the respective major heads according to the nature of the expenditure involved.

13. *Provincial Loans and Borrowings*—Prior to the Reforms of 1921, Provincial Governments had no power to borrow money in the open market. The Local Governments' Borrowing Rules made under section 30 (1a) of the Government of India Act, 1919, conferred on them the powers to raise loans on the security of the revenues allotted to them subject to certain conditions and with the sanction (in the case of loans to be raised in India) of the Governor General in Council, or (in the case of loans to be raised outside India) of the Secretary of State for India in Council, and the latter authority could specify the amount of issue and any or all of the conditions under which the loan should be raised. During the period 1st April, 1921, to 31st March, 1937, only three Provincial Governments, namely, the Governments of Bombay, United Provinces and the Punjab raised loans in the open market in exercise of these powers.

Under Section 163 of the Government of India Act, 1935, the Provincial Governments could borrow upon the security of their revenues within such limits, if any, as might from time to time be fixed by an Act of the Provincial Legislature, and give guarantees within such limits, if any, as might be so fixed. The Provinces had, however, to obtain the consent of the Federation for borrowing outside India and obtain the like consent for raising any loan, if there was outstanding any part of a loan made to them by (the Federation or) the Governor General in Council, or in respect of which a guarantee had been given by (the Federation or) the Governor General in Council. The Provinces, could when necessary, provide themselves with short-term loans pending the issue of a regular loan and this could be done through the Reserve Bank either by ways and

means advances or by a market issue of Treasury Bills. They could also in exceptional circumstances borrow from the Central Government. The treatment of the outstanding debt due to that Government in respect of advances from the Provincial Loans Fund, which had been wound up as from 1st April, 1937, is explained in para. 10 (iii) above.

The provisions of the Government of India Act, referred to above have been continued under the India (Provisional Constitution) Order, 1947.

14. Throughout these accounts, a distinction has been drawn between items relating to Provincial Revenues and those relating to the areas in which receipts and payments take place. Thus a column headed by the name of a Province alone (*cf.* Account Nos. 2, 3, 9, 10, etc.) is to be taken as referring to a geographical area, while in the heading of a column the entries in which are intended to show the revenues or expenditure of a Province the words "Government of" have been inserted. Section 97 of the Government of India Act, 1935, as adapted under the India (Provisional Constitution) Order, 1947, kept alive the provisions of the Coorg Devolution Rules. Coorg could, however, in view of the other provisions of the Act, be included among Provincial Governments. The Provincial transactions of Coorg have, therefore, been shown separately after those of the Central Government and before those of the autonomous Provinces.

15. In this publication, under the heading "India General" are included the receipts and expenditure pertaining to the Railways, the Posts and Telegraphs and the Defence Department, and the transactions brought to account by the Accountant General, Central Revenues, (including the transactions relating to the Centrally Administered areas adjustable in his books) the Accountant General Food Rehabilitation and Supply and the Controller of Coal Accounts.

#### Appendix—List of Sections.

#### I.—Revenue—

- A.—Principal Heads of Revenue.
- AA.—Principal Revenue Heads :—
  - Capital Outlay on Salt works within the Revenue Account.
- B. Railway Revenue Account.
- BB.—Railway Capital Account within the Revenue Account.
- C.—Irrigation Revenue Account.
- CC.—Irrigation Capital Account within the Revenue Account.
- D.—Posts and Telegraphs Revenue Account.
- DD.—Posts and Telegraphs Capital Account within the Revenue Account.
- E.—Debt Services.
- F.—Civil Administration.
- FF.—Civil Administration—Capital Accounts within the Revenue Account.
- G.—Currency and Mint.
- II.—Civil Works and Miscellaneous Public Improvements.
- HH.—Capital Accounts of Civil Works and Miscellaneous Public Improvements within the Revenue Account.
- I.—Electricity Schemes.
- II.—Capital Account of Electricity Schemes within the Revenue Account.
- J.—Miscellaneous.
- JJ.—Miscellaneous Capital Accounts within the Revenue Account.
- K.—Defence Services.
- L.—Contributions and Miscellaneous Adjustments between Central and Provincial Governments.
- M.—Extraordinary Items.

#### II.—Capital—

- AA.—Principal Revenue Heads :—
  - Forest and other Capital Accounts outside the Revenue Account.

- BB.—Railway Capital Account outside the Revenue Account.
- CC.—Irrigation Capital Account outside the Revenue Account.
- DD.—Posts and Telegraphs Capital Account outside the Revenue Account.
- FF.—Civil Administration—Capital Accounts outside the Revenue Account.
- GG.—Currency Capital Accounts outside the Revenue Account.
- HH.—Capital Accounts of Civil Works and Miscellaneous Public Improvements outside the Revenue Account.
- II.—Capital Account of Electricity Schemes outside the Revenue Account.
- JJ.—Miscellaneous Capital Accounts outside the Revenue Account.
- KK.—Capital Account of Defence Services outside the Revenue Account.
- MM.—Capital Account of Extraordinary Items outside the Revenue Account.

#### III.—Debt—

- N.—Public Debt.
- O.—Unfunded Debt.
- P.—Deposits and Advances.
- Q.—Loans and Advances by the Central Government.
- R.—Loans and Advances by Provincial Governments

#### IV.—Remittance—

- S.—Remittances—
  - I.—Remittances within India :—
    - (a) Between treasuries.
    - (b) Between Provinces or Departments under different audit circles.
  - II.—Remittances between England and India—Remittance Account.
- T.—Transfer of Cash between England and India—Remittances through the Reserve Bank.

NOTE.—The opening and closing balances are shown under the head "Cash Balances."

## GENERAL ACCOUNTS

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	Pages.
1.— SUMMARY OF RECEIPTS AND DISBURSEMENTS . . . . .	2 to 5
2.— ACCOUNT OF REVENUE OF THE CENTRAL GOVERNMENT BY MAJOR HEADS . . . .	8 to 9
3.— „ OF EXPENDITURE OF THE CENTRAL GOVERNMENT BY MAJOR HEADS . . . .	10 to 15
4.— „ OF RECEIPTS AND DISBURSEMENTS OF THE CENTRAL GOVERNMENT . . . .	16 to 19
5.— „ OF REVENUE OF THE PROVINCIAL GOVERNMENTS BY MAJOR HEADS . . . .	20 to 23
6.— „ OF EXPENDITURE OF THE PROVINCIAL GOVERNMENTS BY MAJOR HEADS . . . .	24 to 29
7.— „ OF RECEIPTS AND DISBURSEMENTS OF PROVINCIAL GOVERNMENTS . . . .	30 to 37



## No. 1.—SUMMARY of RECEIPTS and DISBURSEMENTS of the CENTRAL and

REVENUE	Central Government	Government of Coorg	Government of Madras	Government of Bombay	Government of West Bengal	Government of United Provinces
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>ORDINARY REVENUE RECEIPTS</b>						
<b>Principal Heads of Revenue—</b>						
Customs . . . . .	73,36,08,863	..	..	..	66,44,473	..
Central Excise Duties . . . . .	24,01,87,481	..	..	..	..	..
Corporation Tax . . . . .	32,18,08,368	..	..	..	..	..
Taxes on Income other than Corporation Tax	42,29,08,491	..	5,35,32,000	6,24,54,000	3,83,67,112	5,65,06,000
Salt . . . . .	91,53,690	..	..	..	332	..
Opium . . . . .	62,13,353	..	..	..	..	..
Land Revenue . . . . .	4,62,029	3,74,197	5,30,43,607	3,65,93,377	1,40,21,440	6,91,38,978
Provincial Excise . . . . .	47,25,958	11,49,552	10,69,18,311	8,54,48,734	3,54,61,353	7,05,97,707
Stamps . . . . .	92,17,344	1,09,990	3,35,91,880	3,45,72,732	1,38,79,086	2,17,68,629
Other Heads . . . . .	46,91,064	18,15,081	14,58,13,451	12,55,46,607	5,17,58,702	4,86,11,638
<b>Total Principal Heads of Revenue . . . . .</b>	<b>1,75,29,76,641</b>	<b>34,48,820</b>	<b>39,28,99,249</b>	<b>34,46,15,450</b>	<b>16,01,32,498</b>	<b>26,66,22,652</b>
Railways : Net Receipts . . . . .	13,88,66,804	..	..	..	..	..
Irrigation : Net Receipts . . . . .	33,283	..	2,01,58,296	46,08,940	11,17,287	1,75,15,019
Posts and Telegraphs : Net Receipts . . . . .	3,39,13,536	..	..	..	..	..
Interest Receipts . . . . .	88,35,563	34,768	79,95,472	76,40,650	11,58,261	22,03,395
Civil Administration . . . . .	7,85,00,693	2,20,642	2,34,79,799	5,36,83,328	91,97,147	3,53,58,286
Currency and Mint . . . . .	1,36,18,378	..	..	..	..	..
Civil Works and Miscellaneous Public Improvements . . . . .	43,74,592	15,637	1,11,24,704	47,79,981	6,71,422	15,69,486
Electricity Schemes . . . . .	..	..	61,96,066	1,00,976	..	—70,126
Miscellaneous . . . . .	2,04,55,299	39,008	1,38,02,570	47,29,966	11,22,470	62,67,257
Defence Receipts . . . . .	8,07,73,155	..	..	..	..	..
Contributions and Miscellaneous Adjustments between Central and Provincial Governments.	..	..	9,521	16,813	40,11,476	31,607
Extraordinary Items . . . . .	73,002	1,08,625	3,13,49,646	2,98,65,212	1,09,21,933	5,80,74,601
<b>Total . . . . .</b>	<b>2,13,24,29,946</b>	<b>38,67,500</b>	<b>50,70,15,323</b>	<b>45,90,41,316</b>	<b>18,83,32,554</b>	<b>38,75,72,477</b>
<b>EXCESS OF ORDINARY REVENUE OVER EXPENDITURE ON REVENUE ACCOUNT . . . . .</b>	<b>62,04,70,877</b>	<b>10,30,326</b>	<b>21,975</b>	<b>3,73,51,727</b>	<b>5,19,76,117</b>	<b>1,46,978</b>
<b>Other Receipts</b>						
<b>Debt, Deposits and Advances—</b>						
Permanent Debt . . . . .	40,96,35,700	..	..	..	..	13,72,618
Floating Debt . . . . .	2,47,66,50,000	..	2,30,00,000	5,00,000	9,65,60,757	6,00,000
Loans from the Central Government . . . . .	..	..	6,00,00,000	..	4,90,00,000	2,50,00,000
Unfunded Debt . . . . .	67,45,07,157	..	91,92,798	89,93,794	26,99,501	74,30,981
Deposits and Advances . . . . .	1,89,27,20,053	4,995	51,23,18,069	27,93,68,686	25,67,96,871	19,40,44,821
<b>Total Debt, Deposits and Advances . . . . .</b>	<b>5,45,35,12,910</b>	<b>4,995</b>	<b>60,45,10,867</b>	<b>28,88,62,480</b>	<b>40,50,57,129</b>	<b>22,84,48,420</b>
Loans and Advances by the Central Government	4,83,89,478	..	..	..	..	..
Loans and Advances by Provincial Governments	..	262	4,44,12,165	1,25,35,097	26,60,323	55,29,959
Remittances . . . . .	2,72,41,97,325	..	..	..	..	64,90,983
Transfer of Cash between England and India . . . . .	99,53,76,480	..	..	..	..	..
<b>TOTAL RECEIPTS . . . . .</b>	<b>11,25,42,06,139</b>	<b>10,35,583</b>	<b>64,89,45,007</b>	<b>33,87,49,304</b>	<b>45,96,93,569</b>	<b>24,06,16,340</b>
Opening Balance on 1st April, 1947	2,83,05,43,673	56,55,682	1,96,97,063	—2,30,91,871	—2,25,23,485	4,99,58,983
15th August, 1947 (a)	1,22,06,845	..	..	..	..	..
<b>GRAND TOTAL . . . . .</b>	<b>14,19,69,56,657</b>	<b>66,91,265</b>	<b>66,86,42,070</b>	<b>31,56,57,433</b>	<b>43,71,70,084</b>	<b>29,05,75,323</b>

(a) For Central Government and the Government of West Bengal.

of each of the PROVINCIAL GOVERNMENTS, for the year ended 31st March 1948.

EXPENDITURE	Central Government	Government of Coorg.	Government of Madras	Government of Bombay	Government of West Bengal	Government of United Provinces
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>EXPENDITURE ON REVENUE ACCOUNT</b>						
Direct Demands on the Revenue . . . . .	4,73,89,164	7,37,356	4,27,87,468	3,94,81,730	72,53,770	3,26,39,905
Railways : Interest and Miscellaneous Charges . . . . .	13,88,66,804	..	2,26,36,617	..	..	..
Irrigation . . . . .	3,07,029	5,564	..	74,82,616	39,43,787	1,97,84,345
Posts and Telegraphs . . . . .	55,00,458	..	..	..	..	..
Debt Services . . . . .	19,92,82,816	..	76,92,766	3,55,43,677	10,38,992	83,18,563
Civil Administration . . . . .	17,56,24,597	15,36,212	28,08,58,792	23,16,06,733	6,77,56,119	20,92,98,617
Currency and Mint . . . . .	1,01,34,519	..	..	..	..	..
Civil Works and Miscellaneous Public Improvements . . . . .	3,16,12,193	2,70,179	4,66,69,433	2,47,51,980	74,95,597	5,24,19,592
Electricity Schemes . . . . .	..	..	52,83,243	2,24,951	..	3,63,694
Miscellaneous . . . . .	16,41,65,356	2,86,820	3,31,87,361	3,14,44,623	1,59,36,608	3,43,27,540
Defence Services . . . . .	70,79,66,870	..	..	..	..	..
Contributions and Miscellaneous Adjustments between Central and Provincial Governments . . . . .	1,84,28,046	..	..	..	..	..
Extraordinary Items . . . . .	1,26,81,217	1,043	6,78,77,668	4,21,23,279	3,29,31,564	3,02,73,843
<b>Total</b> . . . . .	<b>1,51,19,59,069</b>	<b>28,37,174</b>	<b>50,69,93,348</b>	<b>41,26,89,589</b>	<b>13,63,56,437</b>	<b>33,74,25,499</b>
<b>EXCESS OF EXPENDITURE ON REVENUE ACCOUNT OVER ORDINARY REVENUE</b> . . . . .	..	..	..	..	..	..
<i>Other Disbursements</i>						
<b>Capital expenditure outside the Revenue Account—</b>						
Railways . . . . .	3,18,93,752	..	..	..	..	..
Irrigation . . . . .	13,03,613	..	1,54,28,022	3,89,013	6,84,898	1,55,55,891
Posts and Telegraphs . . . . .	1,24,20,687	..	..	..	..	..
Other heads . . . . .	29,82,65,026	—275	4,79,03,873	—4,29,95,188	13,48,760	2,34,38,507
<b>Total Capital Account Disbursements</b> . . . . .	<b>34,38,83,078</b>	<b>—275</b>	<b>6,33,31,895</b>	<b>—4,26,06,175</b>	<b>20,53,658</b>	<b>3,89,94,398</b>
<b>Debt, Deposits and Advances—</b>						
Permanent Debt . . . . .	57,94,30,972	..	6,12,000	..	..	34,97,800
Floating Debt . . . . .	2,25,76,35,000	..	2,30,00,000	5,00,000	10,78,80,000	6,00,000
Loans from the Central Government . . . . .	..	..	89,16,021	77,90,464	2,00,00,000	16,54,305
Unfunded Debt . . . . .	54,34,18,594	..	76,88,164	90,34,288	14,82,386	66,35,746
Deposits and Advances . . . . .	2,24,52,42,581	6,492	47,61,91,440	34,31,13,658	26,35,59,429	20,45,43,161
<b>Total Debt, Deposits and Advances</b> . . . . .	<b>5,62,57,27,147</b>	<b>6,492</b>	<b>51,64,07,625</b>	<b>36,04,38,410</b>	<b>39,29,21,815</b>	<b>21,69,31,032</b>
Loans and Advances by the Central Government . . . . .	22,27,27,438	..	..	..	..	..
Loans and Advances by Provincial Governments . . . . .	..	20	7,60,14,063	1,57,98,167	15,88,542	96,42,085
Remittances . . . . .	2,67,39,50,024	..	2,21,70,767	41,25,470	65,32,949	50,30,175
Transfer of Cash between England and India . . . . .	1,01,21,65,007	..	..	..	..	..
Reserve Bank Deposits . . . . .	5,00,28,762	..	..	..	..	..
<b>Total Disbursements</b> . . . . .	<b>11,44,04,40,525</b>	<b>6,237</b>	<b>67,79,24,350</b>	<b>33,77,55,872</b>	<b>40,30,76,964</b>	<b>27,05,97,690</b>
Closing Balance on 31st March 1948. { India . . . . . 2,73,70,42,073 England . . . . . 1,94,74,129 £1,460,560 (a)	..	66,85,028	—92,82,280	—2,20,98,439	3,40,93,120	1,99,77,633
		..	.. (b)	.. (c)	.. (d)	.. (e)
<b>Grand Total</b> . . . . .	<b>14,19,69,56,657</b>	<b>66,91,265</b>	<b>66,86,42,070</b>	<b>31,56,57,433</b>	<b>43,71,70,084</b>	<b>29,95,75,323</b>

Rs.  
 (a) This is exclusive of 66,67,85,939  
 (b) " " " " 32,23,24,656  
 (c) " " " " 39,88,29,862  
 (d) " " " " 45,02,250  
 (e) " " " " 11,84,74,147

On account of the balance under Cash Balance Investment Account.

## No. 1—SUMMARY of RECEIPTS and DISBURSEMENTS of the CENTRAL and

REVENUE	Government of East Punjab	Government of Bihar	Government of Central Provinces and Berar	Government of Assam	Government of Orissa
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>ORDINARY REVENUE RECEIPTS</b>					
<b>Principal Heads of Revenue—</b>					
Customs . . . . .	..	31,11,468	..	44,09,897	5,94,898
Taxes on Income other than Corporation Tax . . .	1,48,70,000	4,11,60,115	1,78,44,000	1,29,05,757	89,22,000
Land Revenue . . . . .	79,36,690	1,38,78,537	2,34,67,856	1,76,27,250	50,04,451
Provincial Excise . . . . .	1,01,64,545	4,66,11,501	1,98,20,991	82,06,870	1,35,35,115
Stamps . . . . .	17,25,433	2,06,10,712	71,36,639	18,14,363	23,03,915
Other Heads . . . . .	75,73,881	2,06,12,686	2,97,13,755	99,09,936	37,71,643
<b>Total Principal Heads of Revenue . . . . .</b>	<b>4,22,70,549</b>	<b>14,59,85,019</b>	<b>9,79,83,241</b>	<b>5,48,74,073</b>	<b>3,46,32,022</b>
Irrigation : Net Receipts . . . . .	27,68,792	16,60,930	16,78,357	1,997	—6,40,016
Interest Receipts . . . . .	8,30,752	59,33,670	14,54,750	33,421	15,27,928
Civil Administration . . . . .	40,92,875	1,70,13,279	72,45,935	28,50,250	29,90,212
Civil Works and Miscellaneous Public Improvements . . . . .	15,20,232	26,70,977	15,08,544	11,70,621	12,45,718
Electricity Schemes . . . . .	14,00,143	—21,413	..	..	6,000
Miscellaneous . . . . .	86,54,765	40,44,184	26,18,258	13,07,370	5,94,251
Contributions and Miscellaneous Adjustments between Central and Provincial Governments.	1,00,10,964	12,649	6,428	30,00,476	40,01,222
Extraordinary Items . . . . .	40,00,099	71,62,483	99,85,691	29,67,729	1,60,76,564
<b>Total . . . . .</b>	<b>7,55,49,171</b>	<b>18,44,61,778</b>	<b>12,24,81,204</b>	<b>6,62,05,946</b>	<b>6,04,33,901</b>
<b>EXCESS OF ORDINARY REVENUE OVER EXPENDITURE ON REVENUE ACCOUNT.</b>	<b>..</b>	<b>1,69,48,543</b>	<b>89,39,677</b>	<b>..</b>	<b>19,89,082</b>
<i>Other Receipts</i>					
<b>Debt, Deposits and Advances—</b>					
Permanent Debt . . . . .	..	..	..	..	..
Floating Debt . . . . .	10,00,000	48,00,000	9,00,000	..	68,00,000
Loans from the Central Government . . . . .	4,60,00,000	..	84,54,408	..	30,00,000
Unfunded Debt . . . . .	18,31,513	29,57,150	27,72,176	18,44,052	7,68,611
Deposits and Advances . . . . .	5,20,44,585	8,73,01,662	10,31,57,790	2,71,61,512	3,03,26,746
<b>Total Debt, Deposits and Advances.</b>	<b>10,08,76,098</b>	<b>9,50,58,812</b>	<b>11,52,84,374</b>	<b>2,90,05,564</b>	<b>4,06,95,357</b>
<b>Loans and Advances by Provincial Governments.</b>	<b>2,11,263</b>	<b>11,36,603</b>	<b>55,11,375</b>	<b>3,41,533</b>	<b>2,24,59,666</b>
Remittances . . . . .	23,95,573	27,74,827	2,98,704	34,41,081	9,44,597
<b>Total Receipts . . . . .</b>	<b>10,34,82,964</b>	<b>11,59,18,785</b>	<b>13,00,34,130</b>	<b>3,27,88,178</b>	<b>6,60,88,612</b>
Opening Balance on—					
1st April 1947 . . . . .	1,00,25,440	—50,39,472	1,99,76,152	3,06,40,772	98,86,723
15th August 1947 (a)					
<b>GRAND TOTAL . . . . .</b>	<b>11,35,18,404</b>	<b>11,09,79,313</b>	<b>15,00,10,282</b>	<b>6,34,28,950</b>	<b>7,59,75,335</b>

(a) For the Government of East Punjab.

of each of the PROVINCIAL GOVERNMENTS, for the year ended 31st March 1948—concl.

EXPENDITURE	Government of East Punjab	Government of Bihar	Government of Central Provinces and Berar	Government of Assam	Government of Orissa
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Expenditure on Revenue Account.</b>					
Direct Demands on the Revenue	51,68,317	87,02,756	1,39,33,059	69,48,047	41,12,378
Irrigation . . . . .	48,93,214	28,73,969	18,85,424	8,57,761	50,87,304
Debt Services . . . . .	—55,10,377	6,04,470	33,41,329	9,88,633	18,78,480
Civil Administration . . . .	4,20,47,881	9,45,56,807	6,76,53,414	2,99,59,043	3,37,51,050
Civil Works and Miscellaneous Public Improvements . . . .	62,44,209	1,15,76,891	1,40,66,480	72,15,023	91,11,419
Electricity Schemes . . . . .	16,19,466	3,35,653	5,31,987	..	5,75,473
Miscellaneous . . . . .	3,68,65,644	2,49,70,623	1,20,27,856	98,35,656	30,07,113
Extraordinary Items . . . . .	21,63,611	2,38,02,066	1,01,978	1,26,35,788	9,21,593
<b>Total</b> . . . . .	<b>9,54,85,965</b>	<b>16,75,13,236</b>	<b>11,35,41,527</b>	<b>6,84,79,551</b>	<b>5,84,44,819</b>
<b>Excess of Expenditure on Revenue Account over Ordinary Revenue</b> . . . . .	<b>1,79,36,794</b>	<b>..</b>	<b>..</b>	<b>22,73,495</b>	<b>..</b>
<i>Other Disbursements</i>					
<b>Capital Expenditure outside the Revenue Account—</b>					
Irrigation . . . . .	51,81,808	—43,319	..	34,619	1,662
Other heads . . . . .	80,01,151	2,48,34,632	2,42,68,032	—33,91,618	—26,95,118
<b>Total Capital Account Disbursements</b> . . . . .	<b>1,31,82,959</b>	<b>2,47,91,313</b>	<b>2,42,68,022</b>	<b>—33,56,999</b>	<b>—26,93,456</b>
<b>Debt, Deposits and Advances—</b>					
Permanent Debt . . . . .	..	..	..	4,45,000	..
Floating Debt . . . . .	10,00,000	48,00,000	9,00,000	1,00,00,000	66,00,000
Loans from the Central Government . . . . .	..	..	49,66,124	..	16,70,612
Unfunded Debt . . . . .	2,04,976	28,61,640	34,72,639	25,58,293	6,14,873
Deposits and Advances . . . .	7,62,32,520	7,11,06,622	8,67,57,015	2,72,03,923	2,51,66,345
<b>Total Debt, Deposits and Advances</b>	<b>7,74,36,596</b>	<b>7,87,68,262</b>	<b>9,60,95,778</b>	<b>4,02,07,213</b>	<b>3,40,51,930</b>
<b>Loans and Advances by Provincial Governments.</b>	<b>1,08,28,327</b>	<b>27,00,981</b>	<b>1,82,83,684</b>	<b>7,38,209</b>	<b>2,72,11,275</b>
Remittances . . . . .	37,959	11,596	15,09,046	3,04,602	5,40,591
<b>Total Disbursements</b> . . . . .	<b>11,94,22,635</b>	<b>10,62,72,152</b>	<b>14,01,56,540</b>	<b>4,01,66,520</b>	<b>5,91,10,240</b>
<b>Closing Balance on 31st March, 1948</b>	<b>—59,04,231</b> (a)	<b>46,07,161</b> (b)	<b>98,53,742</b> (c)	<b>2,32,62,430</b>	<b>1,68,65,085</b> (d)
<b>Grand Total</b> . . . . .	<b>11,35,18,404</b>	<b>11,08,79,313</b>	<b>15,00,10,282</b>	<b>6,34,28,950</b>	<b>7,59,75,335</b>

(a) This is exclusive of Rs. 3,60,00,000  
 (b) " " " Rs. 19,40,72,371  
 (c) " " " Rs. 5,03,30,605  
 (d) " " " Rs. 1,00,86,156 } On account of the balance under Cash Balance Investment Account.

## No. 2—ACCOUNT showing by MAJOR HEADS the ORDINARY REVENUE

HEADS OF REVENUE	No. of Account	Page	India General	Coorg	Madras	Bombay	West Bengal	Item No.
			Rs.	Rs.	Rs.	Rs.	Rs.	
<b>A.—Principal Heads of Revenue—</b>								
I.—Customs . . . . .	9	45	99,16,101	..	9,64,45,737	34,68,56,894	27,99,88,233	1
II.—Central Excise Duties . . . . .	10	50	12,91,305	..	4,00,19,588	2,63,69,254	10,11,49,356	2
III.—Corporation Tax . . . . .	11	55	—1,48,53,705	18,713	2,01,82,858	14,20,49,019	14,30,48,898	3
IV.—Taxes on Income other than Corporation Tax.	12	59	1,11,22,506	1,85,766	2,45,57,043	26,55,04,503	15,56,00,661	4
V.—Salt . . . . .	13	62	55,61,757	..	14,77,411	20,83,994	—37,649	5
VI.—Opium . . . . .	14	65	..	..	..	..	..	6
VII.—Land Revenue . . . . .	15	66	4,62,029	..	..	..	..	7
VIII.—Provincial Excise . . . . .	16	68	44,06,959	..	..	3,17,416	..	8
IX.—Stamps . . . . .	17	71	18,92,170	..	3,006	73,20,523	..	9
X.—Forest . . . . .	18	74	36,86,931	..	..	..	..	10
XI.—Registration . . . . .	19	76	1,21,080	..	..	..	..	11
XII.—Receipts under Motor Vehicles Acts	20	77	3,09,960	..	..	..	..	12
XIII.—Other Taxes and Duties . . . . .	21	81	5,73,693	..	..	..	..	13
Total . . . . .			2,44,90,186	2,04,479	18,26,85,643	79,05,01,603	67,97,49,499	14
<b>B.—Railways—</b>								
<b>XV.—Indian Government Railways—</b>								
<b>A.—Commercial Lines—</b>								
Gross Receipts . . . . .	24	104	1,00,90,75,804	..	..	..	..	15
Deduct—Working Expenses . . . . .	24	105	91,17,13,147	..	..	..	..	16
Deduct—Payment to worked lines . . . . .	24	105	63,54,175	..	..	..	..	17
Net Receipts . . . . .			9,10,08,482	..	..	..	..	18
<b>B.—Strategic Lines—</b>								
Gross Receipts . . . . .	24	104	..	..	..	..	..	19
Deduct—Working Expenses . . . . .	24	105	..	..	..	..	..	20
Net Receipts . . . . .			..	..	..	..	..	21
Total Net Receipts . . . . .			9,10,08,482	..	..	..	..	22
XVI.—Subsidised Companies . . . . .	27	116	1,14,853	..	..	..	..	23
XVI-A.—Railway Miscellaneous Receipts Commercial Lines . . . . .	28	117	2,19,20,739	..	..	..	..	24
XVI-B.—Transfer from Railway Reserve Fund.	25A	109	2,58,22,730	..	..	..	..	25
Total . . . . .			13,88,66,864	..	..	..	..	26
<b>C.—Irrigation, etc.—</b>								
<b>XVII.—Works for which Capital Accounts are kept—</b>								
Gross Receipts . . . . .	30	122	49,914	..	..	..	..	27
Deduct—Working Expenses . . . . .	33	146	33,193	..	..	..	..	28
Net Receipts . . . . .			16,721	..	..	..	..	29
XVIII.—Works for which no Capital Accounts are kept.	34	152	5,300	..	..	11,262	..	30
Total . . . . .			22,021	..	..	11,262	..	31
<b>D.—Posts and Telegraphs—</b>								
<b>XIX.—Posts and Telegraphs—</b>								
Gross Receipts . . . . .	38A	165	16,18,09,745	..	..	..	..	32
Deduct—Working Expenses . . . . .	39	166	12,78,96,209	..	..	..	..	33
Net Receipts . . . . .			3,39,13,536	..	..	..	..	34
<b>E.—Debt Services.—</b>								
XX.—Interest . . . . .	41	168	70,79,496	7,596	4,64,745	9,80,916	86,417	35
Carried over . . . . .			20,43,72,642	2,12,675	18,31,59,388	79,14,93,781	67,98,35,916	36

of the CENTRAL GOVERNMENT for the period from 15th August 1947 to 31st March 1948.

Item No.	United Provinces	East Punjab	Bihar	Central Provinces and Berar	Assam	Orissa	Total
	Rs.	Ps.	Rs.	Rs.	Rs.	Rs.	Rs.
1	..	2,19,708	..	..	1,81,933	287	73,36,08,863
2	3,23,04,400	12,45,065	1,53,74,818	84,53,200	1,24,64,846	10,15,649	24,01,87,461
3	2,22,95,980	-19,27,576	13,02,854	68,605	96,22,722	..	32,18,08,368
4	-1,38,88,186	63,49,747	-2,39,12,861	16,71,234	-1,80,722	..	42,29,08,491
5	..	..	..	..	..	68,177	91,53,600
6	62,13,353	..	..	..	..	..	62,13,353
7	..	..	..	..	..	..	4,62,029
8	..	..	..	..	1,583	..	47,25,958
9	..	462	..	..	1,183	..	92,17,344
10	..	..	..	..	..	..	36,86,931
11	..	..	..	..	..	..	1,21,030
12	..	..	..	..	..	..	3,09,960
13	..	..	..	..	..	..	5,73,093
14	47,1,24,247	58,87,406	-1,13,35,189	1,91,93,139	2,20,91,515	10,84,113	1,75,29,76,641
15	..	..	..	..	..	..	1,00,90,75,804
16	..	..	..	..	..	..	91,17,33,147
17	..	..	..	..	..	..	63,54,175
18	..	..	..	..	..	..	9,10,08,482
19	..	..	..	..	..	..	..
20	..	..	..	..	..	..	..
21	..	..	..	..	..	..	..
22	..	..	..	..	..	..	9,10,08,482
23	..	..	..	..	..	..	1,14,853
24	..	..	..	..	..	..	2,19,20,739
25	..	..	..	..	..	..	2,58,22,730
26	..	..	..	..	..	..	13,83,66,804
27	..	..	..	..	..	..	49,914
28	..	..	..	..	..	..	35,193
29	..	..	..	..	..	..	16,721
30	..	..	..	..	..	..	16,562
31	..	..	..	..	..	..	23,263
32	..	..	..	..	..	..	16,18,09,745
33	..	..	..	..	..	..	12,78,96,209
34	..	..	..	..	..	..	3,32,13,536
35	63,638	22,317	52,233	14,145	39,671	23,899	88,35,563
36	4,74,87,886	59,10,223	-1,12,82,956	1,02,07,234	2,21,31,186	11,08,002	1,93,46,25,827

## No. 2.—ACCOUNT showing by MAJOR HEADS the ORDINARY REVENUE

HEADS OF REVENUE	No. of Account	Page	India General	Coorg	Madras	Bombay	West Bengal	Item No
			Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward			20,43,72,043	2,12,075	18,31,50,388	79,14,93,781	67,98,35,916	37
<b>F.—Civil Administration—</b>								
XXI.—Administration of Justice	45	186	3,40,168	..	564	2,935	1,785	38
XXII.—Jails and Convict Settlements	46	188	43,798	..	..	..	..	39
XXIII.—Police	47	190	2,79,306	..	..	21,849	..	40
XXIV.—Ports and Pilotage	48	192	9,34,728	..	18,190	1,85,359	11,09,274	41
XXV.—Lighthouses and Lightships	49	195	1,72,671	..	1,25,279	1,84,551	1,23,991	42
XXVI.—Education	55	201	1,91,546	..	279	53	20	43
XXVII.—Medical	56	204	1,17,754	..	..	8,889	1,11,621	44
XXVIII.—Public Health	57	206	3,64,365	..	222	18,806	15,87,817	45
XXIX.—Agriculture	58	209	6,53,572	..	..	..	..	46
XXX.—Veterinary	60	213	8,30,142	..	..	9	..	47
XXXI.—Co-operation	61	215	706	..	..	..	..	48
XXXII.—Industries and Supplies	62	217	5,85,33,917	..	1,405	65,98,435	..	49
XXXIII.—Aviation	63	221	3,39,120	..	99,731	3,48,687	4,40,910	50
XXXIV.—Broadcasting	64	222	19,83,914	..	81,519	460	74,611	61
XXXVI.—Miscellaneous Departments	66	225	6,18,873	753	2,78,232	5,36,848	8,22,657	52
Total			6,54,04,580	753	6,05,421	79,06,881	42,72,386	53
<b>G.—Currency and Mint—</b>								
XXXVII.—Currency	67	228	2,05,600	..	—600	41,49,989	—11,612	54
XXXVIII.—Mint	68	230	75,79,799	..	..	15,03,748	1,91,914	55
Total			77,85,399	..	—600	56,53,737	1,80,302	56
<b>H.—Civil Works and Miscellaneous Public Improvements—</b>								
XXXIX.—Civil Works	70	234	43,46,313	—	—228	—	..	57
<b>J.—Miscellaneous—</b>								
XLII.—Receipts from Indian States	77	254	1,41,579	—	..	..	..	58
XLIV.—Receipts in aid of Superannuation	79	258	2,82,972	..	33,378	1,01,171	54,445	59
XLV.—Stationery and Printing	80	263	24,37,633	..	7,192	17,536	11,08,023	60
XLVI.—Miscellaneous	81	265	36,56,537	131	9,98,521	9,91,386	5,83,359	61
Total			65,18,721	131	10,39,091	11,10,093	17,45,827	62
<b>K.—Defence Receipts—</b>								
XLVII.—Defence Receipts—Effective	86A	278	8,05,31,225	..	..	..	..	63
XLVIII.—Defence Receipts—Non-effective	87A	285	2,41,930	..	..	..	..	64
Total			8,07,73,155	..	..	..	..	65
<b>M.—Extraordinary Items—</b>								
LI.—Extraordinary Receipts	90	291	3,700	—	..	..	..	66
LII-B.—Civil Defence	91A	299	—14,131	—	—327	2,773	4,577	67
Total			—10,431	..	—327	2,773	4,577	68
<b>Total Ordinary Revenue</b>			<b>36,91,89,780</b>	<b>2,12,959</b>	<b>18,47,93,745</b>	<b>80,61,67,265</b>	<b>68,60,39,308</b>	<b>69</b>

of the CENTRAL GOVERNMENT for the period from 15th August 1947 to 31st March 1948.

Item No.	United Provinces	East Punjab	Bihar	Central Provinces and Berar	Assam	Orissa	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
37	4,74,87,885	59,10,223	-1,12,82,956	1,02,07,284	2,21,31,186	11,08,002	1,93,46,25,827
38	..	9	..	..	915	..	3,46,376
39	..	..	..	..	..	..	43,798
40	..	..	..	..	..	..	3,01,155
41	..	..	..	..	..	..	22,47,551
42	..	..	..	..	..	..	6,06,492
43	..	11	..	6	6	..	1,91,919
44	..	1,500	..	..	..	..	2,39,764
45	..	..	..	..	..	79	19,71,289
46	..	..	..	..	..	990	6,54,562
47	..	..	..	29	..	..	8,30,180
48	..	..	..	..	..	..	706
49	..	..	..	..	..	..	6,51,32,757
50	31,969	5	3,354	50,143	440	249	13,14,808
51	1,816	179	500	45	9	206	21,43,259
52	82,031	28,765	49,157	29,921	24,211	12,829	24,84,277
53	1,15,816	30,469	53,011	80,143	25,580	14,353	7,85,09,693
54	-677	217	..	..	..	..	43,42,917
55	..	..	..	..	..	..	92,75,461
56	-677	217	..	..	..	..	1,36,18,378
57	..	3,151	..	2,777	21,127	1,452	43,74,592
58	..	1,224	..	..	..	..	1,42,503
59	14,091	8,409	6,437	16,292	1,339	4,144	5,22,678
60	44,079	16,400	4,617	578	396	232	38,36,636
61	83,44,628	4,91,720	9,06,506	25,672	1,40,590	14,082	1,61,53,132
62	84,02,798	5,17,753	9,17,560	42,542	1,42,325	18,158	2,04,55,299
63	..	..	..	..	..	..	8,05,31,225
64	..	..	..	..	..	..	2,41,930
65	..	..	..	..	..	..	8,07,73,155
66	..	..	..	..	..	..	3,700
67	..	..	..	..	76,410	..	69,302
68	..	..	..	..	76,410	..	73,062
69	5,60,05,822	64,61,813	-1,03,12,385	1,03,32,746	2,23,96,628	11,42,265	2,13,24,29,946



## No. 3.—ACCOUNT showing by MAJOR HEADS the EXPENDITURE ON

HEADS OF EXPENDITURE.	No. of Account	Page	India General	Coorg	Madras	Bombay	West Bengal	Item No.
			Rs.	Rs.	Es.	Rs.	Rs.	
<b>A.—Direct Demands on the Revenue—</b>								
1.—Customs . . . . .	9A	47	4,75,461	..	11,30,672	32,71,647	17,04,347	1
2.—Central Excise Duties . . . . .	10A	51	38,07,445	..	36,35,208	46,65,959	1,376	2
3.—Corporation Tax . . . . .	11A	56	272	..	1,75,577	12,58,533	11,99,085	3
4.—Taxes on Income other than Corporation Tax . . . . .	12A	60	39,111	8,939	15,57,466	20,02,235	28,391	4
5.—Salt . . . . .	13A	63	23,68,114	..	20,38,520	16,36,163	71,773	5
6.—Opium . . . . .	14A	65	..	..	..	..	..	6
7.—Land Revenue . . . . .	15A	67	1,42,842	..	..	..	..	7
8.—Provincial Excise . . . . .	16A	69	1,40,459	..	..	1,67,758	..	8
9.—Stamps . . . . .	17A	72	29,740	..	..	65,85,768	2,136	9
10.—Forest . . . . .	18A	75	32,66,924	..	..	..	..	10
11.—Registration . . . . .	19A	76	13,908	..	..	..	..	11
12.—Charges on account of Motor Vehicles Acts . . . . .	20A	78	94,026	..	..	..	..	12
13.—Other Taxes and Duties . . . . .	21A	83	3,918	..	..	..	..	13
Total . . . . .			1,03,82,220	8,939	85,37,443	1,95,88,063	30,07,111	14
<b>B.—Railway Revenue Account—</b>								
15A.—Indian Government Railways— Commercial Lines— Interest on Debt . . . . .	26	113	13,29,23,499	..	..	..	..	15
15-C.—Subsidised Companies . . . . .	27A	116	63,314	..	..	..	..	16
15-D.—Miscellaneous Railway Expenditure— Commercial Lines . . . . .	28A	117	58,27,981	..	..	..	..	17
15-E.—Miscellaneous Railway Expenditure— Strategic Lines . . . . .	28A	117	52,010	..	..	..	..	18
15-F.—Transfer to Railway Reserve Fund	25A	109	..	..	..	..	..	19
15-H.—Transfer to Railway Betterment Fund . . . . .	25B	110	..	..	..	..	..	20
Total . . . . .			13,88,66,804	..	..	..	..	21
<b>C.—Irrigation, etc., Revenue Account—</b>								
17.—Interest on works for which Capital Accounts are kept . . . . .	30	127	58,085	..	..	..	..	22
18.—Other Revenue Expenditure . . . . .	35	155	29,619	..	..	2,00,278	..	23
Total . . . . .			87,704	..	..	2,00,278	..	24
<b>CC.—Irrigation, etc., Capital Account within the Revenue Account—</b>								
19.—Construction of Irrigation, etc., Works . . . . .	31	129	—32	..	..	19,079	..	25
<b>D.—Posts and Telegraphs Revenue Account—</b>								
20.—Posts and Telegraphs—Interest on Debt	36	161	55,00,458	..	..	..	..	26
Carried over . . . . .	..		15,48,37,154	8,939	85,37,443	1,98,07,420	30,07,111	27

## REVENUE ACCOUNT of the CENTRAL GOVERNMENT for the period from 15th August 1947 to 31st March 1948

Item No.	United Provinces	East Punjab	Bihar	Central Provinces and Berar	Assam	Orissa	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	..	..	..	..	..	..	65,82,127
2	894	6,000	1,264	94,355	6,43,861	341	1,28,56,703
3	1,86,969	25,978	15,524	12,103	76,597	..	29,49,738
4	10,93,001	8,51,052	6,09,155	3,57,852	55,242	..	66,02,444
5	..	..	..	..	..	..	61,14,570
6	18,36,100	..	..	..	..	..	18,36,100
7	..	..	..	..	..	..	1,42,842
8	..	..	..	..	..	..	3,08,217
9	..	..	..	..	..	..	66,17,647
10	..	..	..	..	..	..	32,66,524
11	..	..	..	..	..	..	13,968
12	..	..	..	..	..	..	94,623
13	..	..	..	..	..	..	3,913
14	31,16,964	8,82,130	6,25,943	4,64,310	7,75,700	341	4,73,89,164
15	..	..	..	..	..	..	13,29,23,499
16	..	..	..	..	..	..	63,314
17	..	..	..	..	..	..	58,27,981
18	..	..	..	..	..	..	52,010
19	..	..	..	..	..	..	..
20	..	..	..	..	..	..	..
21	..	..	..	..	..	..	13,88,66,804
22	..	..	..	..	..	..	58,085
23	..	..	..	..	..	..	2,29,897
24	..	..	..	..	..	..	2,87,982
25	..	..	..	..	..	..	19,047
26	..	..	..	..	..	..	55,00,458
27	31,16,964	8,82,130	6,25,943	4,64,310	7,75,700	341	19,20,63,455

## No. 3.—ACCOUNT showing by MAJOR HEADS the EXPENDITURE on

HEADS OF EXPENDITURE	No. of account	Page	India General	Coorg	Madras	Bombay	West Bengal	Item No.
			Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward . . . . .			15,48,37,154	8,939	85,37,443	1,98,07,420	30,07,111	28
<b>E—DEBT SERVICES—</b>								
22—Interest on Debt and Other Obligations—								
A—Interest on Ordinary Debt—								
(i) Rupee Debt . . . . .	41A	171	88,16,075	629	2,31,79,085	10,76,46,145	3,90,17,803	29
(ii) Sterling Debt . . . . .	41A	172	39,09,210	..	..	..	..	30
B—Interest on Unfunded Debt . . . . .	41A	172	5,76,35,296	13,571	1,15,835	3,77,139	1,68,568	31
C—Interest on Other Obligations . . . . .	41A	173	2,87,86,367	8,748	20,00,380	1,03,18,104	56,62,099	32
D—Transfers . . . . .	41A	173	14,75,43,475	..	..	2,45,733	..	33
Remainder chargeable to Debt and Other Obligations.	41A	173	—4,83,96,527	22,948	2,52,95,300	11,80,95,655	4,48,48,470	34
23—Appropriation for Reduction or Avoidance of Debt.	42	178	5,00,00,000	..	..	..	..	35
<b>Total</b> . . . . .			16,03,473	22,948	2,52,95,300	11,80,95,655	4,48,48,470	36
<b>F—CIVIL ADMINISTRATION—</b>								
25—General Administration . . . . .	43	181	3,44,03,304	..	2,41,128	15,11,915	5,18,111	37
26—Audit . . . . .	44	185	42,91,131	..	10,65,026	10,05,131	12,34,009	38
27—Administration of Justice . . . . .	45A	187	6,42,376	..	274	19,160	1,68,735	39
28—Jails and Convict Settlements . . . . .	46A	189	3,31,302	..	..	..	..	40
29—Police . . . . .	47A	191	49,82,011	..	55,451	8,72,848	5,57,500	41
30—Ports and Pilotage . . . . .	{ 48B & 48C	{ 192 & 193	9,56,015	..	51,337	5,93,835	12,28,780	42
31—Lighthouses and Lightships . . . . .	49A	195	4,04,691	..	66,694	62,381	77,446	43
32—Ecclesiastical . . . . .	50	196	—3,71,478	242	79,874	75,520	2,89,387	44
34—Tribal Areas . . . . .	52	198	49,322	..	..	..	..	45
35—External Affairs . . . . .	53	199	90,19,569	..	1,64,214	1,13,205	40,311	46
36—Scientific Departments . . . . .	54	200	30,47,539	..	15,18,235	30,81,852	49,47,149	47
37—Education . . . . .	55A	203	73,16,560	..	..	7,500	1,19,679	48
38—Medical . . . . .	56A	205	27,59,658	..	3,764	4,608	1,82,767	49
39—Public Health . . . . .	57A	207	24,25,849	30,000	36,604	1,79,954	10,23,927	50
40—Agriculture . . . . .	58A	211	1,74,48,238	..	..	..	6,15,800	51
41—Veterinary . . . . .	60A	214	13,18,461	..	..	..	..	52
42—Co-operation . . . . .	61A	215	1,07,266	..	..	..	..	53
43—Industries and Supplies . . . . .	62A	219	2,66,27,160	..	1,42,541	32,23,909	91,744	54
44—Aviation . . . . .	63A	222	74,39,970	..	..	..	..	55
45—Broadcasting . . . . .	64A	223	29,96,798	..	9,16,879	5,18,397	5,49,283	56
47—Miscellaneous Departments . . . . .	66A	227	29,10,012	608	2,11,696	10,64,022	67,50,909	57
<b>Total</b> . . . . .			12,90,85,754	30,850	45,53,717	1,23,34,237	1,83,95,537	58
Carried over . . . . .			28,55,26,381	62,737	3,83,86,460	15,02,37,312	6,62,51,118	59

REVENUE ACCOUNT of the CENTRAL GOVERNMENT for the period from 15th August, 1947 to 31st March 1948—contd.

Item No.	United Provinces	East Punjab	Bihar	Central Provinces and Berar	Assam	Orissa	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
28	31,16,964	8,82,130	6,25,943	4,64,310	7,75,700	341	19,20,63,455
29	24,70,075	11,31,553	6,72,540	7,01,494	40,308	94,408	18,37,70,115
30	..	..	..	..	..	..	39,09,210
31	5,02,961	51,700	34,552	29,675	10,204	6,063	5,89,45,564
32	25,57,233	2,79,062	61,155	6,04,926	70,156	98,905	5,04,47,135
33	..	..	..	..	..	..	14,77,89,208
34	55,30,269	14,62,315	7,68,247	13,36,095	1,20,668	1,99,376	14,92,82,816
35	..	..	..	..	..	..	5,00,00,000
36	55,30,269	14,92,315	7,68,247	13,36,095	1,20,668	1,99,376	19,92,82,816
37	78,623	1,50,974	49,613	8,517	52,599	703	3,70,15,487
38	11,82,510	6,11,690	4,85,985	3,88,935	3,68,496	1,75,794	1,08,08,707
39	..	42,618	..	..	..	..	8,73,163
40	..	..	..	..	..	..	3,31,302
41	31,493	74,508	16,917	24,902	10,238	11,200	66,17,068
42	..	..	..	..	..	..	28,20,967
43	..	..	..	..	..	..	6,11,212
44	1,03,780	28,303	13,768	35,395	11,874	7,965	2,74,630
45	..	..	..	..	45,64,418	..	46,13,740
46	56,586	80,204	1,544	17,140	..	..	94,92,773
47	1,10,000	..	..	1,10,000	..	..	1,28,14,775
48	14,82,534	..	..	..	524	..	89,26,797
49	..	13,650	..	..	..	184	29,64,531
50	..	..	..	..	..	294	36,96,628
51	23,000	92,438	..	..	..	1,25,190	1,83,04,666
52	..	..	..	14,516	..	..	13,32,977
53	..	..	..	..	..	..	1,07,266
54	..	..	..	..	..	..	3,00,85,354
55	..	..	..	..	..	..	74,39,970
56	3,14,833	32,671	94,183	..	..	56,870	54,79,914
57	22,954	9,417	9,290	3,454	17,869	3,439	1,10,03,670
58	34,06,313	11,36,373	6,71,300	6,02,859	50,26,018	3,81,639	17,56,24,597
59	1,20,53,546	34,80,818	20,65,490	24,03,254	59,22,386	5,81,356	56,69,70,868

## No. 3.—ACCOUNT showing by MAJOR HEADS the EXPENDITURE on

HEADS OF EXPENDITURE.	No. of Account	Page	India General	Coorg	Madras	Bombay	West Bengal	Item No.
			Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward . . . . .			28,55,26,381	62,737	3,83,86,460	15,02,37,312	6,62,51,118	60
<b>G.—Currency and Mint—</b>								
48.—Currency . . . . .	67A	228	..	..	..	36,59,058	..	61
49.—Mint . . . . .	68A	230	1,55,880	..	..	28,87,270	34,32,311	62
Total . . . . .	..	..	1,55,880	..	..	65,46,328	34,32,311	63
<b>H.—Civil Works and Miscellaneous Public Improvements—</b>								
50.—Civil Works . . . . .	70A	235	1,74,64,059	..	38,34,707	17,64,475	2,76,686	64
<b>J.—Miscellaneous—</b>								
54.—Famine . . . . .	78	255	1,485	..	..	..	..	65
54.A—Territorial and Political Pensions . . . . .	78A	256	73,345	..	2,99,445	81,244	2,77,813	66
55.—Superannuation Allowances and Pensions . . . . .	79A	261	98,57,587	559	6,20,380	10,65,398	10,79,896	67
56.—Stationery and Printing . . . . .	80A	264	1,01,97,947	..	12,880	63,177	84	68
57.—Miscellaneous . . . . .	81A	267	13,49,18,504	3,656	11,90,430	15,91,699	6,52,463	69
Total . . . . .			15,50,48,868	4,215	21,23,135	28,01,518	20,10,261	70
<b>K.—Defence Services—</b>								
58.—Defence Services—Effective . . . . .	86B	278	65,20,94,670	..	..	..	..	71
59.—Defence Services—Non-effective . . . . .	87B	285	5,58,72,200	..	..	..	..	72
Total . . . . .			70,79,66,870	..	..	..	..	73
<b>L.—Contributions and Miscellaneous Adjustments between Central and Provincial Governments—</b>								
61.—Grants-in-aid to Provincial Governments . . . . .	98	287	..	..	..	..	40,00,000	74
62.—Miscellaneous Adjustments between Central and Provincial Governments . . . . .	89	287	..	..	7,123	6,862	11,476	75
Total . . . . .			..	..	7,123	6,862	40,11,476	76
<b>M.—Extraordinary Items—</b>								
63A.—Expenditure connected with Post-War Planning and Development . . . . .	90B	294	61,54,057	..	22,89,811	8,54,002	6,68,692	77
64B.—Civil Defence . . . . .	91B	301	1,42,062	..	..	..	14,166	78
Total . . . . .			62,96,119	..	22,89,811	8,54,002	6,82,858	79
Total Expenditure on Revenue Account . . . . .			1,17,24,58,177	66,962	4,66,41,236	16,22,10,497	7,66,64,710	80

## REVENUE ACCOUNT of the CENTRAL GOVERNMENT for the period from 15th August 1947 to 31st March 1948—concl'd.

Item No.	United Provinces	East Punjab	Bihar	Central Provinces and Berar	Assam	Orissa	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
60	1,20,53,546	34,80,812	20,65,490	24,03,264	59,22,386	5,81,356	56,69,70,863
61	..	..	..	..	..	..	36,59,058
62	..	..	..	..	..	..	64,75,461
63	..	..	..	..	..	..	1,01,34,519
64	26,39,044	8,57,951	9,90,000	9,53,142	21,54,757	6,77,372	3,16,12,193
65	..	..	..	..	..	..	1,485
66	2,44,268	8,624	5,081	82,102	119	13,969	10,85,010
67	4,68,155	2,04,919	1,45,829	68,479	1,29,393	16,897	1,36,57,492
68	287	..	67	51	7,458	..	1,02,81,951
69	1,40,703	87,756	62,895	21,503	3,01,527	1,67,277	13,91,38,418
70	8,53,413	3,01,299	2,13,872	1,72,135	4,38,497	1,98,143	16,41,65,356
71	..	..	..	..	..	..	65,20,94,070
72	..	..	..	..	..	..	5,58,72,200
73	..	..	..	..	..	..	70,79,66,870
74	..	1,00,00,000	..	..	18,75,000	25,00,000	1,83,75,000
75	10,141	1,714	10,370	4,069	434	857	53,046
76	10,141	1,00,01,714	10,370	4,069	18,75,434	25,00,857	1,84,23,046
77	12,01,945	4,25,829	3,56,151	3,28,375	1,29,651	1,16,476	1,25,24,989
78	..	..	..	..	..	..	1,56,228
79	12,01,945	4,25,829	3,56,151	3,28,375	1,29,651	1,16,476	1,26,81,217
80	1,67,58,089	1,50,67,611	36,35,553	38,60,985	1,05,20,725	40,74,204	1,51,19,59,069

No. 4.—ACCOUNT of RECEIPTS and DISBURSEMENTS of the CENTRAL GOVERNMENT for the period from 15th August, 1947 to 31st March 1948

RECEIPTS	No. of Account	Page	TOTAL	DISBURSEMENTS	No. of Account	Page	Total
			Rs.				Rs.
Ordinary Revenue (as per Account No. 2)	2	9	2,13,24,29,946	Expenditure on Revenue Account (as per Account No. 3)	3	15	1,51,19,59,069
Excess of Ordinary Revenue over Expenditure on Revenue Account			62,04,70,877				
				<i>Other expenditure.</i>			
				Railway, Irrigation, Posts and Telegraphs and other Capital Accounts outside the Revenue Account—			
				AA.—Forest and other Capital Accounts—			
				Capital Outlay on Security Printing Press . . . . .	17B	73	3,68,721
				Capital Outlay on Forests . . . . .	18B	75	6,09,902
				BB.—Construction of Indian Government Railways—			
				Commercial . . . . .	23	93	3,18,93,752
				CC.—Capital Account of Irrigation, etc. Works—Construction of Irrigation, etc., Works . . . . .	31	129	13,02,613
				DD.—Capital Outlay on Posts and Telegraphs . . . . .	37	163	1,24,20,687
				FF.—Capital Outlay on Vizagapatam Port . . . . .	48D	194	93,232
				Capital Outlay on Schemes of Agricultural Improvement and Research . . . . .	58B	212	1,01,156
				Capital Outlay on Industrial Development . . . . .	62B	220	2,82,25,661
				Capital Outlay on Civil Aviation . . . . .	63E	222	1,53,68,992
				Capital Outlay on Broadcasting . . . . .	64B	223	8,69,522
				GG.—Currency Capital Outlay . . . . .	67B	229	—18,445
				Capital Outlay on Mints . . . . .	68B	231	29,54,969
				HH.—Initial Expenditure on New Capital at Delhi . . . . .	72	239	—1,49,814
				Capital Outlay on Civil Works . . . . .	74	241	53,67,951
				JJ.—Miscellaneous—			
				Payments of Commuted Value of Pensions . . . . .	79T	262	38,83,307
				Payments to Retrenched Personnel . . . . .	84	271	—54,418
				KK.—Defence Services—			
				Defence Capital Outlay . . . . .	87E	286	..
				MM.—Extraordinary Items—			
				Capital outlay on Schemes of State Trading . . . . .	91C	303	10,97,79,318
				Grants to Provincial Governments for Development . . . . .	91D	304	13,08,65,632
				TOTAL . . . . .			34,38,83,678
				NET . . . . .			34,38,83,678
N.—Public Debt Incurred—				N.—Public Debt Discharged—			
A.—Debt raised in India—				A.—Debt raised in India—			
I.—Permanent Debt—				I.—Permanent Debt—			
3½ per cent. Loan, 1954-59			11,09,000	6½ per cent. Treasury Bonds, 1935 . . . . .			3,650
				6 per cent. Bonds, 1930 . . . . .			2,01,000
				6 per cent. Bonds, 1927 . . . . .			80,810
				6 per cent. Bonds, 1932 . . . . .			200
				5½ per cent. War Bonds, 1928 . . . . .			14,000
				5½ per cent. Loan, 1938-40 . . . . .			1,200
				5 per cent. War Loan, 1929-47 . . . . .			100
				5 per cent. Bonds, 1933 . . . . .			25,000
				5 per cent. Loan, 1939-44 . . . . .			50,500
2½ „ „ Loan, 1962	93	311 & 312	40,85,26,700	5 per cent. War Loan, 1945-55 . . . . .	93	311	14,21,250
				5 per cent. Loan, 1940-43 . . . . .		&	82,300
				4 per cent. Bonds, 1943 . . . . .		312	2,000
				3½ per cent. Loan, 1900-01 . . . . .			23,01,700
				3½ per cent. Loan, 1865 . . . . .			16,76,443
				3½ per cent. Loan, 1854-55 . . . . .			16,03,800
				3½ per cent. Loan, 1954-59 . . . . .			400
				3½ per cent. Loan, 1842-43 . . . . .			9,66,700
				2 per cent. Loan, 1947-50 . . . . .			54,68,67,200
				3½ per cent. Loan, 1879 . . . . .			3,08,500
				3 per cent. Defence Bonds, 1946 . . . . .			8,18,300
				Three year Interest Free Defence Bonds . . . . .			12,42,762
TOTAL			40,96,35,700	TOTAL			55,76,67,755
NET			0	NET			14,80,32,055
Carried over			2,54,20,05,646	Carried over			2,41,35,09,902

## No. 4.—ACCOUNT of RECEIPTS and DISBURSEMENTS of the CENTRAL GOVERNMENT for the period from 15th August, 1947 to 31st March 1948.

RECEIPTS	No. of account	Page	Total	DISBURSEMENTS	No. of account	Page	TOTAL
Brought forward .			Rs. 2,54,20,65,646	Brought forward .			Rs. 2,41,35,09,902
<b>II. Floating Debt—</b>				<b>II.—Floating Debt—</b>			
Treasury Bills . . . . .	93	312	2,47,66,50,000	Treasury Bills . . . . .	93	312	2,25,76,35,000
<b>TOTAL</b>			<b>2,47,66,50,000</b>	<b>TOTAL</b>			<b>2,25,76,35,000</b>
<b>NET</b>			<b>21,90,15,000</b>	<b>NET</b>			<b>0</b>
<b>B. Debt raised in England . . . . .</b>				<b>Debt raised in England—</b>			
				<b>Permanent Debt—</b>			
				India 4½ per cent. Stock, 1950-55. . . . .			2,98,186
				India 4½ per cent. Stock 1958-63 . . . . .			3,22,222
				India 4 per cent Stock, 1948-53			3,88,638
				India 3½ per cent. Stock 1931			4,14,364
				India 3½ per cent Stock 1954-59 . . . . .	93	312 & 313	11,09,000
				India 3 per cent, Stock 1948			3,93,900
				India 3 per cent. Stock 1949-52			55,375
				India 2½ per cent. Stock 1926			82,914
				Capital portion of Annuities created in purchase of Railways . . . . .			1,86,43,318
				Debenture Stock Railways . . . . .			54,800
				<b>TOTAL</b>			<b>2,17,53,217</b>
				<b>NET</b>			<b>2,17,53,217</b>
<b>O.—Unfunded Debt—</b>				<b>O.—Unfunded Debt—</b>			
Deposits of Service Funds	96	318	11,49,186	Special Loans . . . . .	94	317	16,321
Savings Bank Deposits . . . . .			47,01,39,863	Deposits of Service Funds . . . . .	96	318	13,81,889
Post Office Certificates . . . . .			13,22,17,384	Savings Bank Deposits . . . . .			40,04,71,487
State Provident Funds . . . . .	97	319	6,31,13,935	Post Office Certificates . . . . .	97	319	7,47,41,032
Other Accounts . . . . .			78,86,789	State Provident Funds . . . . .			6,03,45,663
				Other Accounts . . . . .			61,62,202
<b>TOTAL</b>			<b>67,45,07,157</b>	<b>TOTAL</b>			<b>54,34,18,594</b>
<b>NET</b>			<b>13,10,88,563</b>	<b>NET</b>			<b>0</b>
Carried over			5,69,32,22,803	Carried over .			5,23,63,26,713



**No. 4—ACCOUNT of RECEIPTS and DISBURSEMENTS of the CENTRAL GOVERNMENT for the period from 15th August, 1947 to 31st March 1948.**

RECEIPTS	No. of account	Page	TOTAL	DISBURSEMENTS	No. of account	Page	TOTAL
Brought forward . . .	..	..	Rs 5,69,32,22,803	Brought forward . . .	..	..	Rs. 5,23,63,26,713
<b>P—Deposits and Advances—</b>				<b>P—Deposits and Advances—</b>			
Depreciation Reserve Fund—Railways.	25	108	6,82,04,929	Depreciation Reserve Fund—Railways.	25	108	3,28,89,937
Railway Reserve Fund . . .	25A	109	..	Railway Reserve Fund . . .	25A	109	2,58,72,187
Railway Betterment Fund . . .	25B	110	29,36,315	Railway Betterment Fund . . .	25B	110	58,94,302
Renewals Reserve Fund—Posts and Telegraphs.	40	166	52,03,400	Renewals Reserve Fund—Posts and Telegraphs.	40	166	21,22,716
Other Reserve Funds bearing interest.	104	332	5,95,625	Other Reserve Funds bearing interest.	104	332	11,643
Other Deposits bearing interest . . .	107	337	51,39,09,741	Other Deposits bearing interest . . .	107	337	57,17,50,877
Appropriation for Reduction or Avoidance of Debt—				Silver Redemption Reserve . . .	100	326	65,14,656
Other Appropriations . . .	42	178	5,00,00,000	Central Road Fund . . .	102	328	58,05,788
Silver Redemption Reserve . . .	100	326	40,50,270	Civil Aviation Fund . . .			47,331
Central Road Fund . . .	102	328	86,46,126	Sugar Temporary Excise Fund . . .			1,03,20,544
Civil Aviation Fund . . .			1,88,00,000	Fund for Economic Development and Improvement of Rural Areas.			4,804
Post Office Certificates Bonus Fund.			1,22,62,411	Cotton Textile Equalisation Fund			73,175
Depreciation Reserve Fund—Government Presses.			67,443	Fund for India's Contribution to the United Nations' Relief and Rehabilitation Administration.			51,37,427
Cotton Textile Fund . . .			10,45,240	Cotton Textile Fund . . .	104	332	1,310
Cotton textile Equalisation Fund . . .			87,36,834	Mica Mines Labour Welfare Fund			4,573
Fund for the benefit of Cotton Growers.	104	332	1,61,59,895	Coal Mines Labour Housing & General Welfare Fund			14,46,571
Reserve fund for the protection of Sugar Industry.			94,74,014	Coal Production Fund . . .			7,32,556
Coal Mines Labour Housing & General Welfare Fund.			48,97,090	Fund for the benefit of Cotton Growers.			1,47,04,363
Mica Mines Labour Welfare Fund			9,59,057	Depreciation Reserve Fund Government Presses.			32,352
Other Reserve Funds not bearing interest.			441	Other Reserve Funds not bearing interest.			73,632
Deposits of Local Funds . . .	105	335	1,28,39,736	Deposits of Local Funds . . .	105	335	1,34,35,065
Deposits of Branch Line Companies	106	336	2,21,535	Deposits of Branch Line Companies	106	336	71,138
Civil Deposits . . .	107	337	54,12,16,130	Civil Deposits . . .	107	337	55,25,28,643
Other Deposits . . .	107	337	25,51,41,899	Other Deposits . . .	107	337	19,09,55,260
Transactions connected with War, 1939.	107	337	6,294	Transactions connected with War, 1939.	107	337	6,934
Balance of Coorg . . .	107	337	6,81,563	Other Accounts . . .	102A & 107	329 & 337	21,09,23,605
Other Accounts . . .	102A & 107	329 and 337	6,73,51,415	Advances . . .	..	..	38,19,73,309
Advances . . .	..	..	35,80,09,288	Purchases and Sales of Silver . . .	101	327	1,83,75,056
Purchases and Sales of Silver . . .	101	327	72,34,493	Suspense . . .	..	..	17,79,23,038
Suspense . . .	..	..	-7,12,22,668	Miscellaneous . . .	..	..	1,56,07,729
Miscellaneous . . .	..	..	1,39,72,537				
<b>TOTAL . . .</b>	..	..	<b>1,89,27,20,653</b>	<b>TOTAL . . .</b>	..	..	<b>2,24,52,42,581</b>
<b>NET . . .</b>	..	..	<b>0</b>	<b>NET . . .</b>	..	..	<b>35,25,22,528</b>
Carried over . . .	..	..	7,53,59,42,856	Carried over . . .	..	..	7,48,15,59,294

No. 4.—ACCOUNT of RECEIPTS and DISBURSEMENTS of the CENTRAL GOVERNMENT for the period from 15th August, 1947 to 31st March 1948.

RECEIPTS	No. of account	Page	TOTAL	DISBURSEMENTS	No. of account	Page	TOTAL
Brought forward	..	..	Rs. 7,58,59,42,856	Brought forward	..	..	Rs. 7,48,15,69,294
<b>Q. Loans and Advances by the Central Government—</b>				<b>Q.—Loans and Advances by the Central Government—</b>			
Advances to Provincial Governments	109	340	3,36,88,481	Advances to Provincial Governments	109	340	18,98,91,500
Advances to Crown Representative			6,569	Advances to Crown Representative			—14,342
Other Loans and Advances			1,49,94,428	Other Loans and Advances			3,28,50,280
<b>TOTAL</b>			4,86,89,478	<b>TOTAL</b>			22,27,27,438
<b>NET</b>			0	<b>NET</b>			17,40,37,960
<b>S.—Remittances—</b>				<b>S.—Remittances—</b>			
<b>I.—Remittances within India—</b>				<b>I.—Remittances within India—</b>			
Inland Money Orders	..	..	90,85,37,937	Inland Money Orders	..	..	83,87,85,239
Other Departmental Accounts	..	..	15,00,901	Other Local Remittances	..	..	3,91,63,147
Net Receipts by Civil Treasuries from—				Other Remittances	..	..	3,58,57,201
Posts and Telegraphs	..	..	9,46,62,233	Net Payments into Civil Treasuries by—			
Net Receipts from Civil Treasuries by—				Posts and Telegraphs	..	..	7,75,43,692
Defence Services	..	..	69,53,71,948	Net Issues from Civil Treasuries to—			
<b>II.—Remittances between England and India—</b>				Defence Services	..	..	62,31,90,992
Remittance Account	111	352	1,02,41,24,306	<b>II.—Remittances between England and India—</b>			
<b>TOTAL</b>			2,72,41,97,325	Remittance Account	111	352	1,01,94,09,753
<b>NET</b>			5,02,47,301	<b>TOTAL</b>			2,67,39,50,024
				<b>NET</b>			0
<b>T.—Transfer of Cash between England and India—</b>				<b>T.—Transfer of Cash between England and India—</b>			
Remittances through the Reserve Bank	112	353	99,53,76,480	Remittances through the Reserve Bank	112	353	1,01,21,65,007
<b>TOTAL</b>			99,53,76,480	<b>TOTAL</b>			1,01,21,65,007
<b>NET</b>			0	<b>NET</b>			1,67,88,527
<b>Total Receipts</b>			11,35,42,06,139	<b>U.—Reserve Bank Deposits—</b>			
				Reserve Bank Deposits			5,00,28,762
				<b>Total Disbursements</b>	..	..	11,44,04,40,525
<b>V.—Opening Balance—</b>				<b>V.—Closing Balance—</b>			
India	114	356	2,83,05,43,673	India	114	356	2,73,70,42,003
England			1,22,06,845	England			1,94,74,129
<b>GRAND TOTAL</b>			14,19,69,56,657	<b>GRAND TOTAL</b>			14,19,69,56,657

## No. 5.—ACCOUNT showing by MAJOR HEADS the ORDINARY REVENUE of the several

Heads of Revenue	Details of Subsidiary Accounts		Government of Coorg	Government of Madras	Government of Bombay	Government of West Bengal (a)	Item No.
	No. of Account	Page					
<b>A.—Principal Heads of Revenue—</b>							
I.—Customs . . . . .	9	45	Rs. ..	Rs. ..	Rs. ..	Rs. 66,44,473	1
IV.—Taxes on Income other than Corporation Tax. . . . .	12	59	..	5,35,32,000	6,24,54,000	3,83,67,112	2
V.—Salt . . . . .	13	62	..	..	..	332	3
VII.—Land Revenue . . . . .	15	66	3,74,197	5,30,43,607	3,65,93,377	1,40,21,440	4
VIII.—Provincial Excise . . . . .	16	68	11,49,552	10,69,18,311	8,54,48,734	3,54,61,353	5
IX.—Stamps . . . . .	17	71	1,09,990	3,35,91,880	3,45,72,732	1,38,79,086	6
X.—Forest . . . . .	18	74	15,50,807	1,82,81,362	2,15,41,021	36,88,530	7
XI.—Registration . . . . .	19	76	16,400	78,89,847	29,52,206	19,44,608	8
XII.—Receipts under Motor Vehicles Acts . . . . .	20	77	2,26,185	1,66,64,339	1,00,74,917	28,45,544	9
XIII.—Other Taxes and Duties	21	81	21,689	10,29,77,903	9,09,78,463	4,22,80,020	10
<b>TOTAL</b> . . . . .			34,48,820	39,28,99,249	34,46,15,450	16,01,32,498	11
<b>C—Irrigation, etc.—</b>							
XVII.—Works for which Capital Accounts are kept— Gross Receipts . . . . .	29	121 146 to	..	2,01,25,869	65,20,213	12,90,760	12
Deduct—Working expenses . . . . .	33	151	..	91,08,247	27,92,070	6,20,412	13
Net Receipts . . . . .	..	..	..	1,10,17,122	37,28,143	6,70,348	14
XVIII.—Works for which no Capital Accounts are kept.	34	152 & 153	..	91,41,174	8,80,797	4,46,939	15
<b>TOTAL</b> . . . . .			..	2,01,58,296	46,08,940	11,17,287	16
<b>E.—Debt Services—</b>							
XX.—Interest . . . . .	41	168	34,768	79,95,472	76,40,650	11,58,261	17
<b>F.—Civil Administration—</b>							
XXI.—Administration of Justice	45	186	13,595	72,51,258	54,49,856	17,70,201	18
XXII.—Jails and Convict Settlements . . . . .	46	188	145	13,21,423	10,88,477	3,01,342	19
XXIII.—Police . . . . .	47	190	1,802	13,78,942	25,85,576	4,87,625	20
XXIV.—Ports and Pilotage . . . . .	48A	192	..	—47,07,953	4,772	45,834	21
XXVA.—Dangs District	51	197	..	..	10,95,010	..	22
XXVI.—Education . . . . .	55	201	33,125	32,63,319	25,10,792	7,73,465	23
XXVII.—Medical . . . . .	56	204	18,256	20,34,569	52,10,889	12,31,534	24
XXVIII.—Public Health . . . . .	57	206	99,014	5,49,108	42,27,666	4,34,907	25
<b>Carried over</b> . . . . .			1,65,937	1,10,90,666	2,21,63,038	50,44,808	26
			34,83,588	42,10,53,017	35,65,65,040	16,24,08,046	27

(a) Represents transactions for the period from 15-8-1947 to 31-3-1948.

## PROVINCIAL GOVERNMENTS and the GOVERNMENT of CoORG for the year ended 31st March 1948.

Item No.	Government of United Provinces	Government of East Punjab (a)	Government of Bihar	Government of Central Provinces and Berar	Government of Assam	Government of Orissa	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	..	..	31,11,468	..	44,09,897	5,94,898	1,47,60,786
2	5,65,06,000	1,48,70,000	4,11,60,115	1,78,44,000	1,29,05,757	89,22,000	30,65,60,984
3	..	..	..	..	..	..	332
4	6,91,38,978	79,36,690	1,38,78,537	2,34,67,856	1,76,27,250	50,04,451	24,10,96,383
5	7,05,97,707	1,01,64,545	4,66,11,501	1,98,20,991	82,06,870	1,35,35,115	39,79,14,679
6	2,17,68,629	17,25,433	2,06,10,712	71,36,639	18,14,363	23,03,915	13,80,13,379
7	1,82,83,905	38,92,071	32,30,456	1,51,81,042	61,79,245	21,89,479	9,40,17,918
8	17,67,917	1,27,480	44,63,768	15,97,686	3,00,045	5,06,614	2,15,66,571
9	32,21,646	4,24,150	4,27,317	22,07,616	16,12,473	2,47,365	3,79,51,582
10	2,53,38,170	31,30,150	1,24,91,145	1,07,27,411	18,18,173	8,28,185	29,15,91,309
11	26,66,22,952	4,22,70,549	14,59,85,019	9,79,83,241	5,48,74,073	3,46,32,022	1,54,34,63,873
12	4,86,07,407	88,16,767	38,15,226	..	..	8,44,260	9,00,20,002
13	3,13,67,126	60,77,841	23,05,744	..	..	16,43,207	5,39,14,947
14	1,72,39,981	27,38,926	15,09,482	..	..	-7,98,947	3,61,05,056
15	2,75,038	29,806	1,51,448	16,78,357	1,997	1,58,931	1,27,64,547
16	1,75,15,019	27,68,792	16,60,930	16,78,357	1,997	-6,40,016	4,88,69,602
17	22,03,395	8,30,752	59,33,670	14,54,750	33,421	15,27,928	2,88,13,067
18	35,08,464	8,27,156	7,47,762	13,63,349	3,24,780	3,77,007	2,16,33,448
19	9,04,090	1,15,189	4,99,138	1,46,181	28,627	77,246	44,81,858
20	1,24,85,361	8,62,881	68,81,057	19,23,134	6,59,389	1,30,119	2,73,95,886
21	..	..	..	..	190	263	-46,56,894
22	..	..	..	..	..	..	10,85,010
23	26,85,774	2,62,513	12,23,388	15,59,350	5,11,508	6,96,515	1,35,19,749
24	15,15,717	4,05,609	9,16,722	3,08,518	2,20,851	1,55,615	1,20,18,280
25	13,65,519	31,288	6,67,425	2,90,782	6,52,681	13,151	83,31,441
26	2,24,64,925	25,04,636	1,09,35,512	55,91,314	23,98,026	14,49,916	8,38,08,778
27	28,63,41,366	4,58,70,093	15,35,79,619	10,11,16,348	5,49,09,491	3,55,19,934	1,62,11,46,542

(a) Represents transactions for the period from 15-8-1947 to 31-3-1948.

No. 5.—ACCOUNT showing by MAJOR HEADS the ORDINARY REVENUE of the several

Heads of Revenue	Details of Subsidiary Accounts		Government of Coorg	Government of Madras	Government of Bombay	Government of West Bengal (a)	Item No.
	No. of Account.	Page					
Brought forward			Rs. 34,83,588	Rs. 42,10,53,017	Rs. 35,68,65,040	Rs. 16,24,08,046	28
<b>F.—Civil Administration—contd.</b>			1,65,937	1,10,90,666	2,21,63,038	50,44,838	29
XXIX.—Agriculture . . . . .	58	209	31,441	22,64,436	1,62,50,374	23,79,946	30
XXIX-A.—Rural Development . . . . .	59	212	..	..	..	..	31
XXX.—Veterinary . . . . .	60	213	11,544	2,73,430	36,528	75,587	32
XXXI.—Co-operation . . . . .	61	215	1,301	8,88,907	4,41,299	1,95,729	33
XXXII.—Industries and Supplies . . . . .	62	217	..	72,48,645	10,52,531	13,71,231	34
XXXIII.—Aviation . . . . .	63	221	..	..	..	..	35
XXXVI.—Miscellaneous Departments . . . . .	66	225	10,419	17,13,715	1,37,39,558	1,29,846	36
TOTAL . . . . .			2,20,642	2,34,79,799	5,36,83,328	91,97,147	37
<b>H.—Civil Works and Miscellaneous Public Improvements—</b>							
XXXIX.—Civil Works . . . . .	70	234	15,637	1,11,24,704	31,04,008	6,71,422	38
XL.—Bombay Development Scheme . . . . .	71	237	..	..	16,75,973	..	29
TOTAL . . . . .			15,637	1,11,24,704	47,79,981	6,71,422	40
<b>I.—Electricity Schemes—</b>							
XLI.—Receipts from Electricity Schemes—							
Gross Receipts . . . . .	75	244-245	..	1,83,88,918	1,92,851	..	41
Deduct—Working expenses . . . . .	75	244-245	..	1,21,92,852	91,875	..	42
Net Receipts . . . . .	75	244-245	..	61,96,066	1,00,976	..	43
<b>J.—Miscellaneous—</b>							
XLIII.—Transfers from Famine Relief Fund . . . . .	98	322	..	..	4,17,113	..	44
XLIV.—Receipts in aid of Superannuation . . . . .	79	258	1,448	7,38,631	10,44,134	52,306	45
XLV.—Stationery and Printing . . . . .	80	263	858	13,75,424	7,49,051	1,56,499	46
XLVI.—Miscellaneous . . . . .	81	265	36,702	1,16,88,515	25,19,668	9,13,665	47
TOTAL . . . . .			39,008	1,38,02,570	47,29,966	11,22,470	48
<b>L.—Contributions, etc.—</b>							
XLIX.—Grants-in-aid from Central Government . . . . .	88	287	..	..	..	40,00,000	49
L.—Miscellaneous Adjustments between Central and Provincial Governments . . . . .	89	287	..	9,521	16,813	11,476	50
TOTAL . . . . .			..	9,521	16,813	40,11,476	51
<b>M.—Extraordinary Items—</b>							
LI.—Extraordinary Receipts . . . . .	90	291	1,08,625	2,98,04,628	2,91,08,857	1,09,21,993	52
LII.—B.—Civil Defence . . . . .	91A	299	..	15,45,018	7,56,355	..	54
TOTAL . . . . .			1,08,625	3,13,49,646	2,98,65,212	1,09,21,993	55
<b>Total Ordinary Revenue of Provincial Governments and the Government of Coorg . . . . .</b>			<b>38,67,500</b>	<b>50,70,15,323</b>	<b>45,00,41,316</b>	<b>18,83,32,554</b>	<b>56</b>

(a) Represents transactions for the period from 15-6-1947 to 31-3-1948.

PROVINCIAL GOVERNMENTS and the GOVERNMENT of COORG for the year ended 31st March 1948—*concl'd.*

Item No.	Government of United Provinces	Government of East Punjab (a)	Government of Bihar	Government of Central Provinces and Berar	Government of Assam	Government of Orissa	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
28	28,63,41,366	4,58,70,093	15,35,79,619	10,11,16,348	5,49,09,491	3,55,19,934	1,62,11,46,542
29	2,24,64,925	25,04,636	1,09,35,512	55,91,314	23,98,026	14,49,916	8,38,08,778
30	11,72,173	10,99,832	7,80,827	11,74,187	3,19,683	8,26,146	2,62,99,045
31	31,209	..	..	..	..	..	31,209
32	6,39,450	1,37,579	2,40,058	2,45,644	41,252	93,001	17,94,073
33	1,47,632	22,509	35,858	48,818	5,842	37,942	18,25,837
34	71,22,436	1,99,266	45,54,349	93,712	14,768	5,77,492	2,22,36,430
35	..	..	706	..	..	..	706
36	37,80,461	1,29,053	4,65,969	90,260	70,688	5,715	2,01,35,684
37	3,53,58,286	40,92,875	1,70,13,279	72,45,935	28,50,259	29,90,212	15,61,31,762
38	15,69,486	15,20,232	26,70,977	15,08,544	11,70,621	12,45,718	2,46,01,349
39	..	..	..	..	..	..	16,75,973
40	15,69,486	15,20,232	26,70,977	15,08,544	11,70,621	12,45,718	2,62,77,322
41	29,43,754	29,22,241	3,05,695	..	..	6,000	2,47,59,459
42	30,13,880	15,22,098	3,27,108	..	..	..	1,71,47,813
43	-70,126	14,00,143	-21,413	..	..	6,000	76,11,646
44	3,40,870	..	..	30,585	..	..	7,88,568
45	1,89,181	69,931	2,19,607	1,41,476	54,591	24,143	25,35,448
46	16,36,398	40,858	3,06,903	79,910	93,797	89,933	45,29,631
47	41,00,808	85,43,976	35,17,674	23,66,287	11,58,982	4,80,175	3,53,26,452
48	62,67,257	86,54,765	40,44,184	26,18,258	13,07,370	5,94,251	4,31,80,090
49	..	1,00,00,000	..	..	30,00,000	40,00,000	2,10,00,000
50	31,607	10,964	12,649	6,428	476	1,222	1,01,156
51	31,607	1,00,10,964	12,649	6,428	30,00,476	40,01,222	2,11,01,156
52	5,87,61,144	40,00,099	68,07,989	99,85,691	34,49,657	1,58,27,839	16,87,76,522
54	-6,86,543	..	3,54,494	..	-4,81,928	2,48,725	17,36,121
55	5,80,74,601	40,00,099	71,62,483	99,85,691	29,67,729	1,90,76,564	17,95,12,843
56	38,75,72,477	7,55,49,171	18,44,61,778	12,24,81,204	6,62,05,946	6,01,33,961	2,04,59,61,170

(a) Represents transactions for the period from 15-8-1947 to 31-3-1948.

## No. 6.—ACCOUNT showing by MAJOR HEADS the EXPENDITURE OR REVENUE ACCOUNT of the several

Heads of Expenditure	Details of Subsidiary Accounts		Government of Coorg	Government of Madras	Government of Bombay	Government of West Bengal (a)	Item No.
	No. of Account	Page					
<b>A.—Direct Demands on the Revenue—</b>			Rs.	Rs.	Rs.	Rs.	
4.—Taxes on Income other than Corporation Tax . . . . .	12A	60	..	..	..	1,30,665	1
5.—Salt . . . . .	13A	63	..	..	..	3,037	2
7.—Land Revenue . . . . .	15A	67	98,981	28,98,369	1,01,48,324	14,77,784	3
8.—Provincial Excise . . . . .	16A	69	20,068	59,44,463	97,61,490	16,77,013	4
9.—Stamps . . . . .	17A	72	2,796	21,03,771	4,30,314	2,54,056	5
10.—Forest . . . . .	18A	75	5,69,372	86,29,082	97,34,997	21,62,080	6
11.—Registration . . . . .	19A	76	1,501	48,61,703	10,86,525	6,82,619	7
12.—Charges on account of Motor Vehicles Acts. . . . .	20A	78	44,638	96,46,888	67,69,498	2,83,064	8
13.—Other Taxes and Duties . . . . .	21A	83	..	87,03,192	15,50,582	5,83,452	9
<b>TOTAL</b> . . . . .			7,37,356	4,27,87,468	3,54,81,730	72,53,770	10
<b>C.—Irrigation, etc., Revenue Account—</b>							
17.—Works for which Capital Accounts are kept— Interest on capital . . . . .	29	121	..	95,70,730	41,84,351	8,02,707	11
18. Other Revenue Expenditure financed from Ordinary Revenues. . . . .	35	155	5,564	1,28,95,676	32,98,265	31,41,080	12
<b>TOTAL</b> . . . . .			5,564	2,23,76,406	74,82,616	39,43,787	13
<b>CC.—Irrigation, etc., Capital Outlay (within the Revenue Account)—</b>							
19.—Construction of Irrigation, etc., Works— B.—Financed from Ordinary Revenues . . . . .	31	130 to 137	..	2,60,211	..	..	14
<b>E.—Debt Services —</b>							
22.—Interest on Debt and Other Obligations. . . . .	41B	176	..	81,96,068	1,24,10,089	11,27,388	15
<i>Deduct—</i>							
Interest transferred to :-							
Irrigation . . . . .	41B	176	..	95,70,730	41,84,351	88,396	16
Electricity Schemes . . . . .	41B	176	..	49,91,708	..	..	17
Other Government Commercial Departments and Undertakings. . . . .	41B	176	..	2,19,225	10,544	..	18
Forests . . . . .	41B	176	..	..	33,338	..	19
Subventions from Central Road Fund. . . . .	41B	176	..	..	..	..	20
Interest Portion of Equated Payments on account of commuted value of Pensions. . . . .	41B	176	..	..	2,68,960	..	21
Interest transferred to 85A— Capital outlay on Provincial Schemes of State Trading . . . . .	41B	176	..	..	-3,11,068	..	22
<b>Net Expenditure</b> . . . . .	41B	176	..	-65,85,595	82,23,964	10,38,992	23
<b>23.—Appropriation for Reduction or Avoidance of Debt</b> . . . . .	42	178	..	1,42,78,361	2,73,19,713	..	24
<b>TOTAL</b> . . . . .			..	76,92,766	3,55,43,677	10,36,992	25
<b>Carried over</b> . . . . .			7,42,920	7,31,16,851	8,25,08,023	1,22,36,549	26

(a) Represents transactions for the period from 15th August 1947 to 31st March 1948.

PROVINCIAL GOVERNMENTS and the GOVERNMENT of COORG for the year ended 31st March 1948.

Item No.	Government of United Provinces	Government of East Punjab (a)	Government of Bihar	Government of Central Provinces and Berar	Government of Assam	Government of Orissa	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	..	..	3,10,317	..	48,015	69,800	5,58,797
2	..	..	..	..	..	..	3,037
3	1,58,27,803	22,81,462	15,84,321	39,44,884	23,00,182	7,06,988	4,12,69,098
4	51,27,753	5,50,235	22,46,127	14,14,251	7,87,058	15,77,610	2,91,66,068
5	4,28,274	36,319	5,25,313	2,21,377	74,205	93,465	41,69,890
6	67,81,576	17,92,189	23,72,523	77,35,883	30,17,441	12,21,865	4,40,17,008
7	10,05,520	15,704	11,81,093	2,87,976	1,66,132	2,49,724	95,38,497
8	33,42,333	1,22,948	1,54,034	2,07,089	5,14,394	1,01,091	2,11,85,977
9	1,26,646	3,69,460	3,29,028	1,21,599	40,620	91,835	1,19,16,414
10	3,26,39,905	51,68,317	87,02,756	1,39,33,059	69,48,047	41,12,378	16,17,64,786
11	1,30,88,421	43,94,200	12,82,484	..	..	10,84,601	3,44,07,494
12	34,10,592	4,99,014	6,65,548	18,85,424	8,57,761	38,55,663	3,04,24,587
13	1,64,99,013	48,93,214	19,48,032	18,85,424	8,57,761	49,40,264	6,48,32,081
14	32,85,332	..	9,25,937	..	..	1,47,040	46,18,520
15	1,22,53,173	4,72,027	7,79,955	23,39,199	5,99,503	2,24,302	3,84,01,704
16	1,30,88,421	43,94,200	1,32,484	..	..	16,434	3,14,75,016
17	3,63,694	15,93,438	43,001	..	..	..	69,91,841
18	..	766	..	..	..	..	2,30,535
19	28,435	..	..	..	..	..	61,773
20	33,944	..	..	47,501	..	..	81,445
21	1,67,835	..	..	2,51,272	59,870	..	7,47,927
22	..	..	..	..	..	..	-3,11,068
23	-14,29,156	-55,16,377	6,04,470	20,40,426	5,39,633	2,07,868	-8,75,775
24	97,47,719	..	..	13,03,903	4,48,400	16,70,612	5,47,65,708
25	83,18,563	-55,16,377	6,04,470	33,41,329	9,88,033	18,78,480	5,38,89,933
26	6,07,42,813	45,45,154	1,21,81,195	1,91,59,812	87,93,841	1,10,78,162	28,51,05,320

(a) Represents transactions for the period from 15th August 1947 to 31st March 1948.



## No. 6.—ACCOUNT showing by MAJOR HEADS the EXPENDITURE on REVENUE ACCOUNT of the several

Heads of Expenditure	Details of Subsidiary Accounts		Government of Coorg	Government of Madras	Government of Bombay	Government of West Bengal (a)	Item No.
	No. of Account	Page					
Brought forward			Rs. 7,42,920	Rs. 7,31,16,851	Rs. 8,25,08,023	Rs. 1,22,36,549	27
<b>F.—Civil Administration—</b>							
25.—General Administration	43	184	3,04,392	5,60,39,844	2,30,88,483	89,04,522	28
27.—Administration of Justice	45A	187	53,291	1,45,63,962	1,05,56,572	44,13,790	29
28.—Jails and Convict Settlements	46A	189	20,295	79,62,991	61,18,196	31,92,486	30
29.—Police	47A	191	1,92,048	4,64,81,185	5,72,28,386	2,03,11,306	31
30.—Ports and Pilotage	48C	193	..	..	5,036	97,411	32
33A.—Dangs District	51A	197	..	..	10,85,010	..	33
36.—Scientific Departments	54	200	..	1,37,435	2,66,129	20,200	34
37.—Education	55A	203	2,49,626	7,03,69,707	6,21,61,702	91,03,996	35
38.—Medical	56A	205	1,94,987	2,38,49,596	1,37,78,600	61,49,178	36
39.—Public Health	57A	207	1,30,256	1,90,55,482	1,10,80,227	16,18,616	37
40.—Agriculture	58A	211	2,38,781	1,16,92,608	2,50,94,034	58,45,205	38
40-A.—Rural Development	59A	212	..	..	..	..	39
41.—Veterinary	60A	214	96,302	31,81,119	12,86,978	5,52,925	40
42.—Co-operation	61A	215	45,792	42,69,431	50,61,004	6,02,667	41
43.—Industries and Supplies	62A	219	3,492	1,12,71,298	27,82,736	60,74,806	42
44.—Aviation	63A	222	..	..	..	..	43
47.—Miscellaneous Departments	66A	227	6,950	1,19,82,088	1,19,09,640	8,69,011	44
<b>TOTAL</b>			15,36,212	28,08,56,746	23,15,02,733	6,77,56,119	45
<b>FF—Civil Administration Capital Account within the Revenue Account—</b>							
43-A.—Capital Outlay on Industrial Development	62B	220	..	2,046	1,04,000	..	46
<b>H.—Civil Works and Miscellaneous Public Improvements—</b>							
50.—Civil Works	70B	236	2,70,179	4,66,69,433	2,35,32,523	74,95,597	47
51.—Bombay Development Scheme	71A	237	..	..	12,49,457	..	48
<b>TOTAL</b>			2,70,179	4,66,69,433	2,47,81,980	74,95,597	49
<b>HH.—Capital Account of Civil Works, etc., within the Revenue Account—</b>							
50-A.—Capital Outlay on Civil Works met out of Extraordinary Receipts	74	241	..	..	..	..	50
<b>Carried over</b>			25,49,311	40,06,45,076	33,88,96,736	8,74,88,265	51

(a) Represents transactions for the period from 15th August 1947 to 31st March 1948.

PROVINCIAL GOVERNMENTS and the GOVERNMENT of COORG for the year ended 31st March 1948—*contd.*

Item No.	Government of United Provinces	Government of East Punjab (a)	Government of Bihar	Government of Central Provinces and Berar	Government of Assam	Government of Orissa	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
27	6,07,42,813	45,45,154	1,21,81,195	1,91,59,812	87,93,841	1,10,78,162	28,51,05,320
28	2,71,30,794	74,40,448	1,44,23,569	1,42,51,451	56,97,488	57,49,430	16,30,30,421
29	1,01,03,790	19,46,014	65,18,440	35,32,019	12,78,805	9,76,090	5,39,42,773
30	94,32,429	17,94,183	68,82,591	18,62,458	11,04,443	9,18,633	3,92,88,705
31	6,41,04,245	1,36,07,852	2,61,49,325	1,78,93,981	68,88,576	65,34,353	25,93,91,257
32	..	..	..	..	961	345	1,03,753
33	..	..	..	..	..	..	10,85,010
34	63,087	400	43,972	68,953	17,033	22,443	6,39,652
35	4,09,35,258	88,54,687	1,24,18,072	1,83,92,200	77,19,229	78,23,117	23,80,27,594
36	1,18,26,505	18,23,008	64,96,018	36,45,969	24,35,519	26,67,745	7,28,67,125
37	96,23,835	11,69,758	74,45,436	14,37,849	22,94,149	15,28,279	5,53,83,887
38	1,46,44,501	26,65,155	52,10,289	33,76,870	12,72,343	31,45,607	7,31,85,393
39	25,61,334	..	..	..	..	..	25,61,334
40	44,17,682	11,54,667	9,94,280	12,77,616	2,68,471	7,71,064	1,40,21,104
41	21,02,421	6,56,766	20,97,072	8,76,854	3,78,843	5,13,575	1,66,04,425
42	76,54,766	7,58,577	30,60,467	7,29,456	4,30,264	16,66,507	3,44,32,369
43	2,57,700	..	4,02,116	..	..	79,191	7,39,007
44	44,39,670	1,76,366	24,15,160	3,07,738	1,92,919	7,34,680	3,30,34,222
45	20,92,98,017	4,20,47,881	9,45,56,807	6,76,53,414	2,99,99,043	3,31,31,059	1,05,83,38,031
46	..	..	..	..	..	6,20,000	7,26,046
47	2,00,07,475	57,76,721	1,15,76,891	1,40,66,480	72,15,023	91,11,419	14,57,21,741
48	..	..	..	..	..	..	12,49,457
49	2,00,07,475	57,76,721	1,15,76,891	1,40,66,480	72,15,023	91,11,419	14,69,71,198
50	3,24,12,117	4,67,488	..	..	..	..	3,28,79,605
51	31,24,60,422	5,28,37,244	11,83,14,893	10,08,79,706	4,60,07,907	5,39,40,640	1,52,40,20,200

(a) Represents transactions for the period from 15th August 1947 to 31st March 1948.

## No. 6.—ACCOUNT showing by MAJOR HEADS the EXPENDITURE ON REVENUE ACCOUNT of the several

Heads of Expenditure	Details of Subsidiary Accounts		Government of Coorg	Government of Madras	Government of Bombay	Government of West Bengal (a)	Item No.
	No. of Account.	Page					
Brought forward ..			Rs. 25,49,311	Rs. 40,06,45,076	Rs. 33,88,96,736	Rs. 8,74,88,265	52
<b>I.—Electricity Schemes—</b>							
52.—Interest on Capital Outlay on Electricity Schemes.	75	244—245	..	49,91,708	..	..	53
52-A.—Other Revenue Expenditure connected with Electricity Schemes . . . .	76	248	..	2,91,535	2,22,992	..	54
TOTAL .			..	52,83,243	2,22,992	..	55
<b>II.—Capital Account of Electricity Schemes within the Revenue Account—</b>							
53.—Capital Outlay on Electricity Schemes . . . . .	76A	248 to 252	..	..	1,959	..	56
<b>J.—Miscellaneous—</b>							
54.—Famine—							
A.—Famine Relief . . . .	78	255	..	3,79,530	11,18,383	22,21,739	57
55.—Superannuation Allowances and Pensions . . . . .	79A	261	1,47,159	1,57,52,942	1,59,02,185	31,06,077	58
56.—Stationery and Printing . .	80A	264	16,659	49,41,597	42,20,160	17,48,754	59
57.—Miscellaneous . . . . .	81A	267	1,23,909	1,19,30,582	1,02,03,895	84,65,151	60
TOTAL .			2,87,727	3,30,04,651	3,14,44,623	1,55,41,721	61
<b>JJ.—Miscellaneous Capital Account within the Revenue Account—</b>							
55-A.—Commutation of Pensions financed from Ordinary Revenues . . . . .	79B	262	—907	1,82,710	..	3,94,887	62
<b>M.—Extraordinary Items—</b>							
63.—Extraordinary charges . .	90A	293	..	1,68,48,527	1,62,581	1,77,75,319	63
63-A.—Expenditure connected with Post-War Planning and Development. . . . .	90B	294—295	..	..	..	..	64
63-B.—Post-War Reconstruction and Development Schemes. . . . .	90C	298	..	..	..	1,51,56,245	65
64-A.—Transfers to the Revenue Reserve Fund . . . . .	91	298	..	4,90,00,600	4,16,23,541	..	66
64-B.—Civil Defence . . . . .	91B	301	1,043	20,29,141	3,37,157	..	67
TOTAL .			1,043	6,78,77,668	4,21,23,279	3,29,31,564	68
Total Expenditure of Provincial Governments and the Government of Coorg on Revenue Account.			28,37,174	50,69,93,348	41,26,89,589	13,63,56,437	69
Total Ordinary Revenue (see Account No. 5) . . . . .	5	22 & 23	38,67,500	50,70,15,323	45,00,41,316	18,83,32,554	70
Surplus (+), Deficit (—) of each Government . . . . .			+10,30,326	21,975	+3,73,51,727	+5,19,76,117	71

(a) Represents transactions for the period from 15th August 1947 to 31st March 1948.

## PROVINCIAL GOVERNMENTS and the GOVERNMENT of COORG for the year ended 31st March 1948—concl'd.

Item No.	Government of United Provinces	Government of East Punjab (a)	Government of Bihar	Government of Central Provinces and Berar	Government of Assam	Government of Orissa	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
52	32,24,60,422	5,28,37,244	11,83,14,893	10,08,79,706	4,60,07,907	5,39,40,640	1,52,40,20,200
53	3,63,694	15,93,438	43,001	..	..	..	69,91,841
54	..	26,028	..	5,31,987	..	66,072	11,38,614
55	3,63,694	16,19,466	43,001	5,31,987	..	66,072	81,30,455
56	..	..	2,92,652	..	..	5,09,401	8,04,012
57	3,40,870	7,767	6,19,496	30,585	1,41,226	74,475	49,34,071
58	1,37,28,637	2,26,383	52,86,306	62,49,379	27,28,766	13,08,180	6,44,36,014
59	40,43,997	2,38,334	10,36,934	9,42,889	6,89,125	4,31,879	1,83,10,328
60	1,62,14,036	3,63,93,160	1,76,69,208	48,05,003	62,76,539	11,70,626	11,32,52,109
61	3,43,27,540	3,68,65,644	2,46,11,944	1,20,27,856	98,35,656	29,85,160	20,09,32,522
62	..	..	3,58,679	..	..	21,953	9,57,322
63	1,97,87,936	-10,246	16,03,967	1,994	7,909	4,57,107	5,66,35,094
64	87,758	..	..	99,984	..	4,45,117	6,32,859
65	..	21,73,857	..	..	1,25,87,659	..	2,99,17,761
66	1,63,98,149	..	2,00,00,000	..	..	..	12,10,21,690
67	..	..	22,88,099	..	40,220	19,369	47,15,029
68	3,02,73,843	21,63,611	2,38,92,066	1,01,978	1,26,35,788	9,21,593	21,29,22,433
69	38,74,25,499	9,34,85,965	16,75,13,235	11,35,41,527	6,84,79,351	5,84,44,819	1,94,77,66,944
70	38,75,72,477	7,55,49,171	18,44,61,778	12,24,81,204	6,62,05,946	6,04,33,901	2,04,59,61,170
71	+1,46,978	-1,79,36,794	+1,69,48,543	+89,39,677	-22,73,405	+19,89,032	+9,81,94,226

(a) Represents transactions for the period from 15th August 1947, to 31st March 1948.

## No. 7.—ACCOUNT of RECEIPTS and DISBURSEMENTS of the several PROVINCIAL GOVERNMENTS and the

RECEIPTS	Details of Subsidiary Accounts		Government of Coorg	Government of Madras	Government of Bombay	Government of West Bengal (a)	Government of United Provinces	Government of East Punjab (a)
	No. of Acct.	Page						
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ordinary Revenue as per Account No. 5	5	22 & 23	38,67,500	50,70,15,323	45,00,41,316	18,83,32,554	38,75,72,477	7,55,49,171
<i>Other Receipts</i>								
<b>N.—Public Debt—</b>								
Permanent Debt . . . . .		314	..	..	..	..	13,72,618	..
Floating Debt . . . . .	93A	to	..	2,30,00,000	5,00,000	9,65,60,757	6,00,000	10,00,000
Loans from the Central Government . . . . .		315	..	6,00,00,000	..	4,90,00,000	2,50,00,000	4,80,00,000
TOTAL		..	..	8,30,00,000	5,00,000	14,55,60,757	2,69,72,618	4,70,00,000
<b>O.—Unfunded Debt—</b>								
Special Loans . . . . .	94	317	..	..	4,42,918	..	..	..
State Provident Funds . . . . .	97	320	..	91,92,798	85,50,876	26,99,501	74,30,981	18,31,513
TOTAL			..	91,92,798	89,93,794	26,99,501	74,30,981	18,31,513
<b>P.—Deposits and advances—</b>								
<b>Deposits bearing interest—</b>								
Deposits of Depreciation Reserve of Government Commercial Concerns . . . . .	104	333	..	98,861	..	..	..	..
Depreciation Reserve Fund—Irrigation . . . . .	104	333	..	..	..	..	17,01,754	..
<b>Deposits not bearing interest—</b>								
Appropriation for Reduction or Avoidance of Debt— Sinking Funds . . . . .	99	323	..	59,16,476	79,38,728	..	98,82,889	..
Other Appropriations . . . . .	42	178	..	89,16,000	1,54,713	..	7,03,174	..
Sinking Fund Investment Account . . . . .	99	323	..	..	1,84,31,392	..	..	..
Famine Relief Fund . . . . .	98	322	..	17,00,624	36,28,008	8,00,000	2,46,386	..
Revenue Reserve Fund . . . . .	103	331	..	5,59,28,500	..	..	1,20,64,151	..
Dangs District Reserve Fund . . . . .	104	333	..	..	7,97,355	..	..	..
Fund for promotion of Education amongst educationally backward classes . . . . .	104	333	..	..	..	6,38,000	..	8,00,000
Fund for Development of Rural Water Supply . . . . .	104	333	..	1,00,02,674	..	..	..	..
Fund for encouragement of Hindustani Literature . . . . .		333 & 334	..	..	..	..	50,000	..
Depreciation Reserve Fund—Electricity . . . . .	104	334	..	22,03,911	..	..	3,25,000	5,10,940
Depreciation Reserve Fund—Government Presses . . . . .	104	333 & 334	..	77,432	36,766	46,645	49,455	..
Deposits of Depreciation Reserve of Government Commercial concerns . . . . .	104	333	..	..	4,01,903	..	..	..
Carried over to page 34 . . . . .			..	8,48,44,478	3,13,88,865	14,84,645	2,50,22,783	13,10,940
			38,67,500	59,92,08,121	45,95,35,110	33,65,92,812	42,19,76,076	12,43,80,684

(a) Represents transactions for the period from 15th August 1947 to 31st March 1948.

GOVERNMENT of COORG for the year ended 31st March 1948.

DISBURSEMENTS	Details of Subsidiary Accounts		Government of Coorg	Government of Madras	Government of Bombay	Government of West Bengal (a)	Government of United Provinces	Government of East Punjab (a)
	No. of Acct.	Page						
<b>Expenditure on Revenue Account as per Account No. 6.</b>	6	28&29	Rs. 28,37,174	Rs. 50,69,93,348	Rs. 41,26,89,589	Rs. 13,63,56,437	Rs. 38,74,25,499	Rs. 9,34,85,965
<i>Other Disbursements.</i>								
<b>Forest, Irrigation, and Other Capital Accounts outside the Revenue Account.</b>								
CC.—68.—Construction of Irrigation, etc., Works . . . . .	31	130 to 135	..	1,54,28,022	3,89,013	6,84,898	1,55,55,891	51,81,868
FF.—70.—Capital Outlay on Improvement of Public Health. . . . .	57-B	208	..	..	8,72,827	..	..	..
71.—Capital Outlay on Schemes of Agricultural Research . . . . .	58-B	212	..	..	..	1,00,037	-41,54,666	..
72.—Capital Outlay on Industrial Development . . . . .	62-B	220	..	13,70,688	..	4,66,884	..	..
HH.—80.—Bombay Development Scheme.	73	239	..	..	-4,69,436	..	..	..
81.—Civil Works . . . . .	74	241	..	9,89,155	29,25,984	3,85,156	38,76,066	5,97,041
II.—81A.—Capital Outlay on Electricity Schemes. . . . .	76-A	248 to 252	..	4,24,76,245	21,78,519	..	2,04,74,226	27,54,770
JJ.—82.—Other Provincial Works outside the Revenue Account . . . . .	82	269	..	30,67,785	26,26,693	8,333	80,75,943	60,811
83.—Payments of Commuted Value of Pensions. . . . .	79-B	262	..	..	-3,71,641	..	-2,12,557	..
85-A.—Capital Outlay on Provincial Schemes of State Trading . . . . .	84-A	273	-275	..	-5,07,58,134	3,88,350	-46,20,505	45,88,529
<b>TOTAL</b> . . . . .			-275	6,33,31,895	-4,26,06,175	20,33,658	3,89,94,398	1,31,82,959
<b>N.—Public Debt—</b>								
Permanent Debt . . . . .	93A	314 and 315	..	6,12,000	..	..	34,97,800	..
Floating Debt . . . . .			..	2,30,00,000	5,00,000	10,78,80,000	6,60,000	10,00,600
Loans from the Central Government . . . . .			..	89,16,021	77,90,464	2,00,00,000	16,54,305	..
<b>TOTAL</b> . . . . .			..	3,25,28,021	82,90,464	12,78,80,000	57,52,105	10,00,000
<b>O.—Unfunded Debt—</b>								
Special Loans . . . . .	94	317	..	..	6,69,105	..	..	..
State Provident Funds . . . . .	97	320	..	76,88,164	83,65,183	14,82,386	66,35,746	2,04,076
<b>TOTAL</b> . . . . .			..	76,88,164	90,34,288	14,82,386	66,35,746	2,04,076
<b>P.—Deposits and Advances—</b>								
<b>Deposits bearing interest—</b>								
Deposits of Depreciation Reserve of Govt. Commercial concerns . . . . .	104	333	..	471	..	..	..	..
Depreciation Reserve Fund—Irrigation . . . . .	104	333	..	..	..	..	4,09,862	..
<b>Deposits not bearing interest—</b>								
<b>Appropriation for Reduction or Avoidance of Debt—</b>								
Sinking Funds . . . . .	99	323	..	6,13,420	21,215	..	22,59,628	..
Sinking Fund Investment Account . . . . .	99	322	..	..	2,62,59,311	..	79,84,167	..
Famine Relief Fund . . . . .	98	322	..	16,15,238	36,28,008	7,99,195	3,40,870	..
Depreciation Reserve Fund—Government Presses . . . . .	104	333 & 334	..	19,154	46,970	16,166	82,426	..
Carried over to page 35 . . . . .			..	2,48,283	2,99,85,505	8,15,361	1,11,16,363	..
			28,36,899	61,05,41,428	39,74,08,166	26,77,52,481	43,88,07,748	10,78,73,000

(a) Represents transactions for the period from 15th August 1947 to 31st March 1948.

## No. 7.—ACCOUNT of RECEIPTS and DISBURSEMENTS of the several PROVINCIAL GOVERNMENTS and the

RECEIPTS	Details of Subsidiary Accounts		Government of Bihar	Government of Central Provinces and Berar	Government of Assam	Government of Orissa	TOTAL
	No. of Acct.	Page					
			Rs.	Rs.	Rs.	Rs.	Rs.
Ordinary Revenue as per Account No. 5.	5	23	18,44,61,778	12,24,81,204	6,62,05,946	6,04,33,901	2,04,59,61,170
<i>Other Receipts.</i>							
<b>N.—Public Debt—</b>							
Permanent Debt . . . . .	} 93-A	315	..	..	..	..	12,72,618
Floating Debt . . . . .			48,00,000	9,00,000	..	66,00,000	13,39,60,757
Loans from the Central Government . . . . .			..	84,54,408	..	30,00,000	19,14,54,408
TOTAL . . . . .			48,00,000	93,54,408	..	96,00,000	32,67,87,783
<b>O.—Unfunded Debt—</b>							
Special Loans . . . . .	94	317	..	..	..	..	4,42,918
State Provident Funds . . . . .	} 97	321	29,55,585	27,72,176	18,44,052	7,63,611	3,80,46,093
Other Accounts . . . . .			1,565	..	..	..	1,565
TOTAL . . . . .			29,57,150	27,72,176	18,44,052	7,68,611	3,84,90,576
<b>P.—Deposits and Advances—</b>							
Deposits bearing interest—							
Deposits of Depreciation Reserve of Government Commercial Concerns . . . . .	104	333	..	..	..	..	98,861
Depreciation Reserve Fund—Irrigation . . . . .	104	333	..	..	..	..	17,01,754
Deposits not bearing interest—							
Appropriation for Reduction or Avoidance of Debt—Sinking Funds . . . . .	99	323	..	14,37,945	5,27,957	..	2,57,03,995
Other Appropriations . . . . .	42	178	..	57,112	..	16,70,612	1,15,01,611
Sinking Fund Investment Account . . . . .	99	323	..	..	..	..	1,84,31,392
Famine Relief Fund . . . . .	98	322	29,782	1,93,047	..	37,797	66,35,618
Revenue Reserve Fund . . . . .	103	331	..	..	..	..	6,79,92,651
Danga District Reserve Fund . . . . .	104	333	..	..	..	..	7,97,355
Publication Fund . . . . .	104	334	..	..	1,500	..	1,500
Fund for promotion of Education amongst educationally backward classes . . . . .	104	333	..	..	..	..	14,39,000
Fund for financing Public and Private Irrigation Works . . . . .	104	334	34,744	..	..	..	34,744
Fund for the Development of Forests . . . . .	104	334	..	..	..	..	..
Fund for Development of Rural Water Supply . . . . .	104	333	..	..	..	..	1,00,02,674
Fund for encouragement of Hindustani literature . . . . .	104	333	..	..	..	..	50,000
Depreciation Reserve Fund—Electricity . . . . .	104	333	..	..	..	..	30,39,851
Depreciation Reserve Fund—Government Presses . . . . .	104	334	..	19,921	1,819	..	2,32,038
Deposits of Depreciation Reserve Government Commercial Concern . . . . .	104	333	..	..	..	..	4,01,903
Carried over to page 36 . . . . .	}		64,526	17,08,025	5,31,276	17,09,409	14,80,83,947
				19,22,18,928	13,46,07,788	6,80,49,998	7,08,02,512

GOVERNMENT OF COORG for the year ended 31st March 1948—*contd.*

DISBURSEMENTS	Details of Subsidiary Accounts.		Government of Bihar	Government of Central Provinces and Berar	Government of Assam	Government of Orissa	TOTAL
	No. of Acct.	Page					
Expenditure on Revenue Account as per Account No. 6 . . . . .	6	29	Rs. 16,75,13,235	Rs. 11,35,41,527	Rs. 6,84,79,351	Rs. 5,84,44,819	Rs. 1,94,77,66,944
<i>Other Disbursements.</i>							
<b>Forest, Irrigation and other Capital Accounts outside the Revenue Account—</b>							
CC.—68.—Construction of Irrigation, etc. Works . . . . .	31	135 to 137	—43,319	..	34,619	1,662	3,72,32,594
FF.—70.—Capital Outlay on Improvement of Public Health . . . . .	57-B	208	..	..	..	..	8,72,827
71.—Capital Outlay on Schemes of Agricultural Research . . . . .	58-B	212	..	..	..	..	—40,54,629
72.—Capital Outlay on Industrial Development . . . . .	62-B	220	..	6,42,969	..	..	24,80,541
HH.—80.—Bombay Development Scheme . . . . .	73	239	..	..	..	..	—4,69,436
81.—Civil Works . . . . .	74	241	1,140	3,52,292	..	..	91,26,834
II.—81-A.—Capital Outlay on Electricity Schemes . . . . .	76-A	251	..	1,21,27,323	..	..	8,00,11,083
JJ.—82.—Other Provincial Works outside the Revenue Account . . . . .	82	269	..	..	..	..	1,38,39,535
82-A Capital outlay on Rail Road Co-ordination Scheme . . . . .	82-A	269	..	3,00,000	..	..	3,00,000
83.—Payments of Commuted value of pensions . . . . .	79-B	262	..	—1,05,179	18,084	..	—6,71,293
85.—Payments to Retrenched Personnel . . . . .	84	271	..	..	3,239	..	3,239
85-A.—Capital outlay on Provincial Schemes of State Trading . . . . .	84-A	273	2,48,33,492	1,09,50,627	—34,12,941	—26,95,118	—2,07,25,975
TOTAL . . . . .	..	..	2,47,91,313	2,42,68,032	—33,56,999	—26,93,456	11,79,45,550
N.—Public Debt—							
Permanent Debt . . . . .	93-A	315	..	..	4,45,000	..	45,54,800
Floating Debt . . . . .			48,00,000	9,00,000	1,00,00,000	66,00,000	15,52,80,000
Loans from the Central Government . . . . .			..	49,66,124	..	16,70,612	4,49,97,526
TOTAL . . . . .	..	..	48,00,000	58,66,124	1,04,45,000	82,70,612	20,48,32,326
O.—Unfunded Debt—							
Special Loans . . . . .	94	317	..	..	..	..	6,69,105
State Provident Funds . . . . .	97	321	28,60,653	34,72,639	25,58,290	6,14,873	3,38,82,010
Other Accounts . . . . .	97	321	987	..	..	..	987
TOTAL . . . . .	..	..	28,61,640	34,72,639	25,58,290	6,14,873	3,45,52,102
P.—Deposits and Advances—							
Deposits bearing interest—							
Deposits of Depreciation Reserve of Government Commercial Concerns . . . . .	104	333	..	..	..	..	471
Depreciation Reserve Fund—							
Irrigation . . . . .	104	333	..	..	..	..	4,03,862
Deposits not bearing interest—							
Appropriation for Reduction or Avoidance of Debt—							
Sinking Funds . . . . .	99	323	..	5,861	4,48,321	..	33,87,856
Sinking Fund Investment Account . . . . .	99	323	..	9,70,139	..	..	3,52,43,617
Famine Relief Fund . . . . .	98	322	30,069	31,021	..	25,000	64,69,401
Fund for financing Public and Private Irrigation Works . . . . .	104	334	5,88,031	..	..	..	5,88,031
Depreciation Reserve Fund Government Presses . . . . .	104	334	..	16,250	12,422	..	1,93,368
Carried over to page 37 . . . . .	..	..	6,18,100	10,23,251	4,60,743	25,000	4,62,92,606
	..	..	19,99,66,188	14,71,48,322	7,81,25,642	6,46,36,848	2,30,50,96,722



## No. 7.—ACCOUNT of RECEIPTS and DISBURSEMENTS of the several PROVINCIAL GOVERNMENTS and the

RECEIPTS	Details of Subsidiary Accounts		Government of Coorg	Government of Madras	Government of Bombay	Government of West Bengal	Government of United Provinces	Government of East Punjab
	No. of Acct.	Page						
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Other Receipts</i>								
Brought forward from page 30			38,67,500	59,92,08,121	45,95,35,110	33,65,92,812	42,19,76,076	12,43,80,684
<b>P.—Deposits and Advances—contd.</b>			..	8,48,44,478	3,13,88,865	14,84,645	2,50,22,783	13,10,940
Hospital Fund . . . . .	104	333	..	..	..	..	31,047	..
Special Development Fund . . . . .	104	333	..	..	..	..	..	..
Magh Mela Fund (U.P.) . . . . .	104	333	..	..	..	..	11,13,292	..
Nazul Fund (Lucknow) . . . . .	104	333	..	..	..	..	2,12,784	..
Debt Redemption and Avoidance Fund	104	333	..	..	2,24,66,513	..	..	..
Special Reserve Fund—Electricity . . . . .	104	333	..	8,58,027	..	..	..	..
Provincial Road Funds . . . . .	104	333	..	51,299	52,21,300	..	33,40,000	..
Post-War Reconstruction and Develop- ment Fund . . . . .	104	333	..	..	4,16,23,541	..	..	..
Deposits of Local Funds . . . . .	106	335 337 & 338	..	13,75,76,194	8,87,74,168	1,86,38,730	5,20,51,045	90,70,089
Civil Deposits . . . . .	107	338 329	..	26,20,28,677	7,52,09,759	22,84,92,995	9,73,06,545	3,76,07,215
Other Accounts . . . . .	102A & 107	337 & 338	4,995	78,13,556	40,27,992	63,558	3,74,926	30,207
Advances . . . . .	..	..	..	75,50,021	16,513	44,22,155	79,59,023	34,52,831
Suspense . . . . .	..	..	..	1,15,95,817	1,06,40,035	36,94,788	44,11,276	5,73,303
Miscellaneous . . . . .	..	..	..	..	..	..	22,22,100	..
<b>TOTAL</b> . . . . .	..	..	4,995	51,23,18,069	27,93,68,686	25,67,96,871	19,40,44,821	5,20,44,585
<b>R.—Loans and Advances by Provincial Governments</b> . . . . .	110	341 to 343	262	4,44,12,165	1,25,35,097	26,60,323	55,29,959	2,11,293
<b>S.—Remittances—</b>								
Adjusting Account between Central and Provincial Governments . . . . .	..	..	..	..	..	..	64,61,423	5,31,168
Adjusting Account with Railways . . . . .	..	..	..	..	..	..	..	33,787
Inter-Provincial Suspense Account . . . . .	..	..	..	..	..	..	29,560	..
Other Local Remittances . . . . .	..	..	..	..	..	..	..	18,30,618
<b>TOTAL</b> . . . . .	..	..	..	..	..	..	64,90,993	23,95,573
<b>Total Provincial Receipts</b> . . . . .	..	..	38,72,757	1,15,59,38,355	75,14,38,893	59,60,50,006	62,80,41,839	17,90,32,135
Opening Balance 1st April 1947 15th August 1947 (b)	107 & 114	337 & 356	56,55,682	1,96,97,063	-2,30,91,871	-2,25,23,485	4,99,58,983	1,00,35,440
<b>GRAND TOTAL</b> . . . . .			95,28,439	1,17,56,35,418	72,83,47,022	57,35,26,521	67,80,00,822	18,90,67,575

(a) Represents transactions for the period from 15th August 1947 to 31st March 1948.

(b) For Governments of West Bengal and East Punjab only.

GOVERNMENT of COORG, for the year ended 31st March 1948—contd.

DISBURSEMENTS	Details of Subsidiary Accounts		Government of Coorg	Government of Madras	Government of Bombay	Government of West Bengal (a)	Government of United Provinces	Government of East Punjab (a)
	No. of Acct.	Page						
<i>Other Disbursements.</i>			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward from page 31			28,36,899	61,05,41,428	38,74,08,166	26,77,52,481	43,88,07,748	10,78,73,000
<b>P.—Deposits and Advances—contd.</b>			..	22,48,283	2,99,85,505	8,15,361	1,11,16,363	..
Deposits of Depreciation Reserve of Government Commercial Concerns	104	333	..	..	3,97,559	..	..	..
Hospital Fund	104	333	..	..	..	..	0 313	..
Special Development Fund	104	333	..	..	1,24,05,570	..	..	..
Magh Mela Fund (U. P.)	104	333	..	..	..	..	7,93,953	..
Nazul Fund (Lucknow)	104	333	..	..	..	..	2,93,464	..
Fund for encouragement of Hindustani Literature	104	333	..	..	..	..	1,400	..
Fund for Village Reconstruction and Harijan Uplift	104	333	..	26,34,507	..	..	..	..
Debt Redemption and Avoidance Fund	104	333	..	..	2,24,58,200	..	..	..
Fund for the promotion of Education amongst educationally backward classes	104	333	..	..	..	2,71,064	..	..
Sugarcane Compensation Fund	104	333	..	..	..	..	—5,760	..
Fund for Development of Rural Water Supply	104	333	..	9,39,372	..	..	..	..
Depreciation Reserve Fund—Electricity	104	333	..	21,80,776	..	..	..	3,84,495
Special Reserve Fund—Electricity	104	333	..	8,37,310	..	..	..	..
Provincial Road Funds	104	333	..	2,91,810	6,35,106	..	13,33,062	..
Deposits of Local Funds	105	335	..	12,53,20,386	8,55,44,952	1,39,13,779	5,06,24,064	63,74,290
Civil Deposits	107	337 & 338	..	27,17,26,299	7,40,32,636	21,38,82,031	9,38,10,000	2,66,45,142
Other Accounts	102A & 107	329 & 337 & 338	6,492	75,86,161	16,63,051	3,49,678	3,08,834	1,12,241
Advances	..	..	..	79,10,431	52,16,124	66,38,178	1,07,66,978	65,19,794
Su pence	..	..	..	5,11,72,298	11,07,74,955	2,76,89,338	3,54,93,510	3,56,96,558
Miscellaneous	..	..	..	33,43,807	..	..	..	..
<b>TOTAL</b>			6,492	47,61,91,440	34,31,13,658	26,35,59,429	20,45,43,181	7,62,32,520
<b>R.—Loans and Advances by Provincial Governments.</b>	110	341 to 343	20	7,60,14,063	1,57,98,167	15,88,542	96,42,085	1,08,23,537
<b>S.—Remittances—</b>								
Adjusting Account between Central and Provincial Governments	..	..	..	1,23,84,182	14,13,310	36,14,650	..	..
Adjusting Account with Railways	..	..	..	2,434	2,13,723	18,12,266	13,78,440	..
Inter-Provincial Suspense Account	..	..	..	1,02,889	87,982	7,05,200	..	37,959
Other Local Remittances	..	..	..	96,75,262	24,10,452	4,00,839	36,51,735	..
<b>TOTAL</b>	..	..	..	2,21,70,767	41,25,470	65,32,949	50,30,175	37,959
<b>Total Provincial Disbursements</b>	..	..	28,43,411	1,18,49,17,698	75,04,45,461	53,94,33,401	65,80,23,189	19,49,71,806
<b>Closing Balance, 31st March 1948</b>	107 & 114	337 & 356	66,85,028	—52,82,280	—2,20,98,439	3,40,93,120	1,99,77,633	—59,04,231
<b>GRAND TOTAL</b>			95,28,439	1,17,56,35,418	72,83,47,022	57,35,26,521	67,80,00,822	18,90,67,575

(a) Represents transactions for the period from 15th August 1947 to 31st March 1948.

GOVERNMENT of COORG, for the year ended 31st March 1948—contd.

DISBURSEMENTS	Details of Subsidiary Accounts		Government of Coorg	Government of Madras	Government of Bombay	Government of West Bengal (a)	Government of United Provinces	Government of East Punjab (a)
	No. of Acct.	Page						
<i>Other Disbursements.</i>			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward from page 31			28,36,899	61,05,41,428	38,74,08,166	26,77,52,481	43,88,07,748	10,78,73,000
<b>P.—Deposits and Advances—contd.</b>								
Deposits of Depreciation Reserve of Government Commercial Concerns . . . . .	104	333	..	..	3,97,559	..	..	..
Hospital Fund . . . . .	104	333	..	..	..	..	0 313	..
Special Development Fund . . . . .	104	333	..	..	1,24,05,570	..	..	..
Magh Mela Fund (U. P.) . . . . .	104	333	..	..	..	..	7,93,953	..
Nazul Fund (Lucknow) . . . . .	104	333	..	..	..	..	2,93,464	..
Fund for encouragement of Hindustani Literature . . . . .	104	333	..	..	..	..	1,400	..
Fund for Village Reconstruction and Harijan Uplift . . . . .	104	333	..	26,34,507	..	..	..	..
Debt Redemption and Avoidance Fund	104	333	..	..	2,24,58,200	..	..	..
Fund for the promotion of Education amongst educationally backward classes	104	333	..	..	..	2,71,964	..	..
Sugarcane Compensation Fund . . . . .	104	333	..	..	..	..	—5,760	..
Fund for Development of Rural Water Supply . . . . .	104	333	..	9,39,372	..	..	..	..
Depreciation Reserve Fund—Electricity	104	333	..	21,80,776	..	..	..	3,84,495
Special Reserve Fund—Electricity	104	333	..	8,37,310	..	..	..	..
Provincial Road Funds . . . . .	104	333	..	2,91,810	6,35,106	..	13,33,062	..
Deposits of Local Funds . . . . .	105	335	..	12,53,20,386	8,55,44,952	1,39,13,779	5,06,24,064	63,74,290
Civil Deposits . . . . .	107	337 & 338	..	27,17,26,299	7,40,32,636	21,38,82,031	9,38,10,000	2,06,45,142
Other Accounts . . . . .	102A & 107	329 337 & 338	6,492	75,86,161	16,63,051	3,49,678	3,08,834	1,12,241
Advances . . . . .	..	..	..	79,10,431	52,16,124	66,38,178	1,07,66,978	65,19,794
Su pense . . . . .	..	..	..	5,11,72,298	11,07,74,955	2,76,89,338	3,54,93,510	3,56,96,553
Miscellaneous . . . . .	..	..	..	33,43,807	..	..	..	..
<b>TOTAL</b>			6,492	47,61,91,440	34,31,13,658	26,35,59,429	20,45,43,181	7,62,32,520
<b>R.—Loans and Advances by Provincial Governments.</b>	110	341 to 343	20	7,60,14,063	1,57,98,167	15,88,542	96,42,085	1,09,23,527
<b>S.—Remittances—</b>								
Adjusting Account between Central and Provincial Governments . . . . .	..	..	..	1,23,84,182	14,13,310	36,14,650	..	..
Adjusting Account with Railways . . . . .	..	..	..	2,434	2,13,723	18,12,260	13,78,440	..
Inter-Provincial Suspense Account. . . . .	..	..	..	1,08,889	87,982	7,05,200	..	37,959
Other Local Remittances . . . . .	..	..	..	96,75,262	24,10,432	4,00,839	36,51,735	..
<b>TOTAL</b>	..	..	..	2,21,70,767	41,25,470	65,32,949	50,30,175	37,959
<b>Total Provincial Disbursements</b>	..	..	28,43,411	1,18,49,17,698	75,04,45,461	53,94,33,401	65,90,23,189	19,49,71,806
<b>Closing Balance, 31st March 1948</b>	107 & 114	337 & 356	66,85,028	—32,82,280	—2,20,98,439	3,40,93,120	1,99,77,633	—59,04,231
<b>GRAND TOTAL</b>			95,28,439	1,17,56,35,418	72,83,47,022	57,35,26,521	67,80,00,822	18,90,67,575

(a) Represents transactions for the period from 15th August 1947 to 31st March 1948.

## No. 7.—ACCOUNT of RECEIPTS and DISBURSEMENTS of the several PROVINCIAL GOVERNMENTS

RECEIPTS	Details of Subsidiary Accounts		Government of Bihar	Government of Central Provinces and Berar	Government of Assam	Government of Orissa	Total
	No. of Acct.	Page					
<i>Other Receipts</i>			Rs.	Rs.	Rs.	Rs.	Rs.
			19,22,18,928	13,46,07,788	6,80,49,998	7,08,02,512	2,41,12,39,529
Brought forward from page 32 . . . . .			64,526	17,08,025	5,31,276	17,08,409	14,80,63,947
<b>P.—Deposits and Advances—contd.</b>							
Hospital Fund . . . . .	104	333	..	..	..	..	31,047
Special Development Fund . . . . .	104	333	..	..	..	..	..
Magh Mela Fund (U P.) . . . . .	104	333	..	..	..	..	11,13,292
Nazul Fund (Lucknow) . . . . .	104	333	..	..	..	..	2,12,784
Debt Redemption and Avoidance Fund . . . . .	104	333	..	..	..	..	2,24,66,513
Special Reserve Fund—Electricity . . . . .	104	333	..	..	..	..	8,58,027
Provincial Road Funds . . . . .	104	333	..	..	..	..	86,12,599
Post War Reconstruction and Development Fund . . . . .	104	334	2,00,00,000	..	2,36,773	..	6,18,60,314
General Police Fund . . . . .	104	334	28,650	..	..	..	28,650
Pension Equalisation Fund . . . . .	104	334	90,994	..	..	..	90,994
Deposits of Local Funds . . . . .	105	336	3,41,87,382	2,58,92,160	80,38,204	99,29,256	38,41,57,228
Civil Deposits . . . . .	107	338	2,55,76,801	2,61,16,940	1,34,49,052	1,45,30,197	78,03,18,181
Other Accounts . . . . .	102A and 107	329 and 338	18,06,689	2,06,37,359	4,00,040	1,62,267	3,53,21,589
Advances . . . . .	..	..	29,74,031	73,90,264	41,44,627	2,496	3,79,11,961
Suspense . . . . .	..	..	25,72,589	2,14,13,042	..	39,94,121	5,88,94,971
Miscellaneous . . . . .	..	..	..	..	3,61,540	..	25,83,640
<b>TOTAL</b> . . . . .	..	..	8,73,01,662	10,31,57,790	2,71,61,512	3,03,26,746	1,54,25,25,737
<b>R.—Loans and Advances by Provincial Governments</b> . . . . .	110	344 to 346	11,36,603	55,11,375	3,41,533	2,24,59,666	9,47,98,276
<b>S.—Remittances</b>							
Adjusting Account between Central and Provincial Governments . . . . .	..	..	20,07,218	2,64,772	26,50,063	..	1,19,14,644
Adjusting Account with Railways . . . . .	..	..	..	..	..	1,558	35,345
Inter-Provincial Suspense Account . . . . .	..	..	5,329	33,932	4,704	..	73,525
Other Local Remittances . . . . .	..	..	7,62,280	..	7,86,314	9,42,949	43,22,161
<b>TOTAL</b> . . . . .	..	..	27,74,827	2,98,704	34,41,081	9,44,507	1,63,45,675
<b>Total Provincial Receipts</b> . . . . .	..	..	28,34,32,020	24,35,75,657	9,89,94,124	12,45,33,431	4,06,49,09,217
Opening Balance, 1st April 1947 . . . . .	114	356	—50,39,472	1,99,76,152	3,06,40,772	98,86,723	9,51,05,987
<b>GRAND TOTAL</b> . . . . .	..	..	27,83,92,548	26,35,51,809	12,96,34,896	13,44,20,154	4,16,01,05,204

and the GOVERNMENT of COORG, for the year ended 31st March 1948—*concl'd.*

DISBURSEMENTS	Details of Subsidiary Accounts		Government of Bihar	Government of Central Provinces and Berar	Government of Assam	Government of Orissa	TOTAL
	No. of Acct.	Page					
<i>Other Disbursements.</i> Brought forward from page 33	..	..	Rs. 19,99,66,188	Rs. 14,71,48,322	Rs. 7,51,25,642	Rs. 6,46,36,848	Rs. 2,30,50,96,722
	..	..	6,18,100	10,23,251	4,60,743	25,000	4,62,92,696
<b>P.—Deposits and Advances— <i>cont'd.</i></b>							
Deposits of Depreciation Reserve of Government Commercial concerns . . . . .	104	333	..	..	..	..	3,97,559
Hospital Fund . . . . .	104	333	..	..	..	..	10,313
Special Development Fund . . . . .	104	333	..	..	..	..	1,24,05,570
Fund for Village Reconstruction and Harijan Uplift . . . . .	104	333	..	..	..	..	26,34,507
Magh Mela Fund (U.P.) . . . . .	104	333	..	..	..	..	7,93,953
Nazul Fund (Lucknow) . . . . .	104	333	..	..	..	..	2,93,464
Fund for encouragement of Hindustani Literature . . . . .	104	333	..	..	..	..	1,400
Debt Redemption and Avoidance Fund . . . . .	104	333	..	..	..	..	2,24,58,200
Pension Equalisation Fund . . . . .	104	334	23,000	..	..	..	22,000
Fund for promotion of Education amongst educationally backward classes . . . . .	104	333	..	..	..	..	2,71,004
Sugar-Cane Compensation Fund . . . . .	104	333	..	..	..	..	-8,700
Publication Fund . . . . .	104	334	..	..	2,289	..	2,289
Post-War Reconstruction and Development Fund . . . . .	104	334	..	..	1,19,204	..	1,19,204
Fund for Development of Rural Water Supply . . . . .	104	333	..	..	..	..	9,39,372
Depreciation Reserve Fund—Electricity . . . . .	104	333	..	..	..	..	25,66,271
Special Reserve Fund—Electricity . . . . .	104	333	..	..	..	..	8,37,510
Provincial Road Funds . . . . .	104	333	..	..	..	..	22,59,978
General Police Fund . . . . .	104	334	28,650	..	..	..	28,650
Deposits of Local Funds . . . . .	105	336	3,40,12,583	2,76,36,333	73,56,543	96,32,833	36,09,15,793
Civil Deposits . . . . .	107	338	2,57,47,253	2,72,87,703	1,39,44,493	1,48,85,947	76,19,61,504
Other Accounts . . . . .	102A & 107	329 & 338	18,23,790	87,57,128	6,30,085	80,823	2,13,18,283
Advances . . . . .	..	..	36,47,521	98,37,994	..	5,37,181	5,10,74,201
Suspense . . . . .	..	..	52,05,725	1,22,14,606	41,75,033	4,561	28,24,26,584
Miscellaneous . . . . .	..	..	..	..	5,15,533	..	38,59,540
<b>TOTAL</b> . . . . .			7,11,06,622	8,67,57,015	2,72,03,923	2,51,66,345	1,57,38,80,625
<b>R.—Loans and Advances by Provincial Governments</b> . . . . .	110	344 to 346	27,00,981	1,82,83,684	7,38,299	2,72,11,275	16,28,05,443
<b>S.—Remittances—</b>							
Adjusting Account between Central and Provincial Governments . . . . .	..	..	..	..	..	5,35,984	1,79,48,126
Adjusting Account with Railways . . . . .	..	..	11,596	68,427	3,04,602	..	37,91,436
Inter-Provincial Suspense Account . . . . .	..	..	..	..	..	4,607	9,44,637
Other Local Remittances . . . . .	..	..	..	14,40,619	..	..	1,75,78,907
<b>TOTAL</b> . . . . .	..	..	11,596	15,09,046	3,04,602	5,40,591	4,02,63,155
<b>Total Provincial Disbursements</b> . . . . .	..	..	27,37,85,387	25,36,98,067	10,63,72,466	11,75,55,059	4,06,20,45,945
<b>Closing Balance, 31st March 1948</b> . . . . .	114	356	46,07,161	98,53,742	2,32,62,430	1,68,65,095	7,80,59,259
<b>GRAND TOTAL</b> . . . . .			27,83,92,548	26,35,51,809	12,96,34,896	13,44,20,154	4,16,01,05,204

## Sections A. and AA.—Principal Revenue Heads and Direct Demands on Revenue

Revenue Rs. 3,29,61,40,514

Expenditure { within the Revenue Account Rs. 20,91,53,950  
Outside the Revenue Account Rs. 9,78,623

Major Head	No. of Account	Detail of Accounts	Page	Amount of each account	
				Major Head Total	
				Revenue	Expenditure
				Rs.	Rs.
Customs . . . . .	9	Receipts . . . . .	45	74,83,69,599	..
" . . . . .	9-A	Expenditure . . . . .	47	..	65,82,127
Central Excise Duties . . . . .	10	Receipts . . . . .	50	24,01,87,481	..
" . . . . .	10-A	Expenditure . . . . .	51	..	1,28,56,703
Corporation Tax . . . . .	11	Receipts . . . . .	55	32,18,08,368	..
" " . . . . .	11-A	Expenditure . . . . .	56	..	29,49,738
Taxes on Income other than Corporation Tax . . . . .	12	Receipts . . . . .	59	72,94,69,475	..
" " " . . . . .	12-A	Expenditure . . . . .	60	..	71,61,241
Salt . . . . .	13	Receipts . . . . .	62	91,54,022	..
" . . . . .	13-A	Expenditure . . . . .	63	..	61,17,607
Opium . . . . .	14	Receipts . . . . .	65	62,13,353	..
" . . . . .	14-A	Expenditure . . . . .	65	..	18,36,100
Land Revenue . . . . .	15	Receipts . . . . .	66	24,15,48,412	..
" . . . . .	15-A	Expenditure . . . . .	67	..	4,14,11,940
Provincial Excise . . . . .	16	Receipts . . . . .	68	40,26,40,637	..
" . . . . .	16-A	Expenditure . . . . .	69	..	2,94,14,285
Stamps . . . . .	17	Receipts . . . . .	71	14,72,30,723	..
" . . . . .	17-A	Expenditure . . . . .	72	..	1,07,87,537
Forest . . . . .	18	Receipts . . . . .	74	9,77,04,849	..
" . . . . .	18-A	Expenditure . . . . .	75	..	4,72,83,932
Registration . . . . .	19	Receipts . . . . .	76	2,16,87,651	..
" . . . . .	19-A	Expenditure . . . . .	76	..	95,52,465
Motor Vehicles Acts . . . . .	20	Receipts . . . . .	77	3,82,61,542	..
" " " . . . . .	20-A	Expenditure . . . . .	78	..	2,12,80,003
Other Taxes and Duties . . . . .	21	Receipts . . . . .	81	29,21,64,402	..
" " . . . . .	21-A	Expenditure . . . . .	83	..	1,19,26,332
		TOTAL . . . . .		3,29,64,40,514	20,91,53,950
Salt . . . . .	13-B	Capital Outlay within the Revenue Account . . . . .	64	..	..
		Total Expenditure within the Revenue Account . . . . .		..	20,91,53,950
Salt . . . . .	13-B	Capital Outlay outside the Revenue Account . . . . .	64	..	..
Security Printing Press . . . . .	17-B	Capital Outlay outside the Revenue Account . . . . .	73	..	3,68,721
Forest . . . . .	18-B	Capital Outlay outside the Revenue Account . . . . .	75	..	6,09,902
		Total Expenditure outside the Revenue Account . . . . .		..	9,78,623

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**Sections A. and AA.—Principal Revenue Heads and Direct Demands on Revenue**

Section A deals with the principal sources of Central and Provincial revenues and the charges in respect of collection and administration thereof. The revenue earned by the Commercial Departments of Railways, Irrigation and Posts and Telegraphs is dealt with in separate Sections assigned to these Departments. The arrangement of the heads in this Section follows generally the order of their relative importance as determined by their yield, the Central heads being shown first and the Provincial heads thereafter.

2. Section AA deals with the capital expenditure incurred in Revenue Departments for improvement or development of revenue sources, such as Salt, Forests, etc. It includes the capital major head "66 Capital outlay on the Security Printing Press" for record of the capital invested in the Security Printing Press established for the manufacture of stamps in India.

**Statement of Principal Sources of Ordinary Revenue**

This statement brings out the net revenue for the whole of Indian Dominion under the principal sources of ordinary revenue and exhibits the incidence upon each area of 1,000 square miles and each 1,000 of population.

2. As the accounts for 1947-48 (Post-Partition) comprise of transactions of the Central Government and the divided Provinces of Bengal and Punjab for the period from 15th August, 1947 to 31st March, 1948 only and for the remaining Provinces for whole of the year 1947-48, the net revenue derived from the accounts cannot be used as basis for arriving at the revenue per thousand of population and per thousand square miles for the year 1947-48. The relevant statements i.e. Accounts No. 8 and 8-A have, therefore, been omitted from this publication.

## I and 1—Customs

## REVENUE

The great bulk of the Customs revenue is made up of—

- (a) Import Duties,  
(b) Export Duties,

the duties being credited under two distinct sub-heads in the accounts, 'Sea Customs' and 'Land Customs'. The latter class consists of duty levied on exports or imports by land between any territory declared under Section 5 of the Indian Tariff Act, 1934, to be "foreign territory" and the Provinces of the Dominion of India, and forms but a comparatively small fraction of the total revenue. It may be mentioned that duty on the importation of foreign liquors is credited as 'Customs' revenue, while licence duty for sale of foreign liquors is treated as 'Provincial Excise'.

2. A portion of the import duty on motor spirit is ear-marked for credit to the 'Central Road Fund': *vide* explanatory note on page 328.

3. Export duties on 'Coffee', 'Other Agricultural Produce' and 'Cotton cloth and yarn' are in the nature of cesses imposed for certain specific purposes. They do not, therefore, form part of general revenues, but are made over, *less* cost of collection, to the appropriate statutory bodies concerned (*e.g.*, the Indian Coffee Market

Expansion Board, the Indian Council of Agricultural Research, the Cotton textile fund Committee, etc.).

4. The various articles on which duties were levied during 1947-48 are set forth in Account No. 9, together with the gross yield of each and the *net* yield after deducting the refunds and drawbacks. For the complete schedule of tariff duties levied during 1947-48, see Schedules I and II to the Indian Tariff Act, 1934, as amended by the Indian Finance Act, 1947.

5. The share of net proceeds of Export Duties assigned to Provinces has been shown as reduction of revenue of the Central Government in Account No. 9.

## EXPENDITURE

6. The expenditure incurred is on account of establishments engaged in the collection of revenue and compensations and assignments paid to certain States. In Madras and Bombay, besides the Customs staff proper at the Chief Ports, there is a combined Salt and Customs establishment outside those ports whose entire cost is first debited to 'Salt' but ultimately the Customs portion is debited to 'Customs' and credited to 'Salt'. Similarly the cost of maintaining salt golahs at Sulkea in West Bengal by the Customs department is first debited to 'Customs' but ultimately recovered from 'Salt' and credited to 'Customs.'



## No. 9.—ACCOUNT OF CUSTOMS REVENUE for the period 15th August 1947 to 31st March 1948.

	Gross Receipts.					Refunds and Drawbacks.	Net Receipts.
	Madras.	Bombay.	West Bengal.	Other areas.	Total Gross Receipts.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>SEA CUSTOMS.</b>							
<b>Imports.</b>							
<b>I—Revenue Duties.</b>							
Ale, beer, porter, cider and other fermented liquors . . . . .	97,635	3,92,174	1,97,812	..	6,87,621	324	6,87,297
Spirits and liquors . . . . .	21,35,724	53,34,337	49,43,301	..	1,24,13,362	43,170	1,23,70,192
Wines . . . . .	69,234	1,84,577	1,75,955	..	4,29,766	17,532	4,12,234
Spices . . . . .	87,398	17,90,888	5,15,967	..	23,94,253	40,572	23,53,681
Tea . . . . .	1,063	153	4,497	..	5,713	65	5,648
Tobacco . . . . .	68,94,608	71,65,117	2,67,05,574	..	4,07,65,299	32,287	4,07,33,012
Kerosene oil . . . . .	46,64,084	58,22,981	56,47,701	..	1,61,34,766	99,390	1,60,35,376
Motor spirit . . . . .	1,19,78,449	2,15,00,507	1,72,33,402	..	5,07,62,358	10,13,291	4,97,43,067
Oil, batching, fuel and lubricating . . . . .	12,95,011	40,10,265	23,29,550	..	76,34,826	26,044	76,08,782
Cotton—Raw . . . . .	17,62,347	1,67,57,404	5,01,625	..	1,90,21,376	74,025	1,89,47,371
Boots and shoes . . . . .	2,703	73,634	57,917	..	1,34,254	379	1,33,875
Motor cars, cycles, scooters, omnibuses, chassis, vans, lorries and parts thereof . . . . .	59,51,169	2,86,91,545	91,39,604	..	4,37,82,318	2,09,008	4,35,73,310
Electric lighting bulbs . . . . .	1,78,620	22,30,823	5,66,610	..	29,76,053	3,969	29,72,084
Wireless reception instruments and apparatus . . . . .	12,71,745	48,15,151	46,33,151	..	1,13,20,047	45,800	1,12,74,247
Dyes derived from coal-tar and coal tar derivatives . . . . .	2,71,492	1,08,72,223	1,94,654	..	1,13,37,679	2,127	1,13,35,552
Machinery . . . . .	67,79,572	2,17,55,552	1,52,77,851	..	4,48,03,785	2,02,182	4,46,01,603
Iron and steel . . . . .	15,01,030	48,81,079	29,23,610	..	93,05,719	81,158	92,24,561
Gold bullion, coins, plates sheets, and other manufactures . . . . .	2,205	6,02,673	..	..	6,04,878	17,739	5,87,139
Silver bullion, coin, sheets, plates and other manufactures . . . . .	20,940	19,11,194	14,161	..	19,45,395	2,440	19,42,955
<b>Carried over</b>	4,55,54,539	13,87,92,277	9,21,12,352	..	27,64,59,468	19,17,482	27,45,41,986

A and—AA—Principal Revenue Heads, etc.

No. 9 — ACCOUNT of CUSTOMS REVENUE for the period 15th August 1947 to 31st March 1948 — *contd.*

	Gross Receipts.					Refunds and Drawbacks	Net Receipts
	Madras	Bombay	West Bengal	Other areas	Total Gross Receipts		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward . . . . .	4,55,54,839	13,87,92,277	9,21,12,352	..	27,64,59,468	19,17,482	27,45,41,986
Sea Customs— <i>contd.</i>							
Imports— <i>contd.</i>							
I—Revenue Duties— <i>contd.</i>							
Tin, block . . . . .	..	1,11,282	553	..	1,11,835	53	1,11,782
Metals, other than iron and steel, silver and block tin . . . . .	16,81,902	71,65,268	42,18,750	..	1,30,65,920	1,12,364	1,29,53,556
Railway plant and rolling stock . . . . .	2,36,707	2,88,995	10,60,665	..	15,86,367	54,208	15,32,159
Wood pulp, paper and Stationery . . . . .	15,23,147	50,41,220	29,26,266	..	94,90,633	59,053	94,31,580
Artificial silk yarn and thread . . . . .	4,33,797	67,76,270	72,492	..	70,82,559	7,215	70,75,344
Yarn and textile fabrics, others . . . . .	12,39,029	1,76,17,864	83,14,427	..	2,71,71,320	2,20,912	2,69,50,408
Cinematograph films . . . . .	1,96,576	23,83,482	1,61,753	..	27,41,811	7,915	27,33,896
Portland cement excluding white Portland cement . . . . .	283	1,790	7,988	..	10,061	..	10,061
Pneumatic rubber tyres and tubes . . . . .	47,419	1,94,856	94,014	..	3,36,289	283	3,35,906
Toys, games and sports goods . . . . .	3,27,727	6,35,951	3,07,583	..	12,71,261	18,898	12,52,363
Detelnats . . . . .	36,97,886	62,09,678	36,02,303	..	1,35,09,867	1,05,459	1,34,04,408
All other articles . . . . .	2,35,97,842	9,25,89,608	5,40,69,402	..	17,02,56,852	15,13,738	16,87,43,114
Total I—Revenue Duties . . . . .	7,83,37,154	27,78,08,541	16,69,48,548	..	52,30,94,243	40,17,680	51,90,76,563
II—Protective Duties							
Sugar . . . . .	..	207	479	..	686	..	686
Heavy chemicals . . . . .	773	12,261	6,038	..	19,072	41	19,031
Iron and steel . . . . .	90,099	4,49,671	3,53,496	..	8,93,268	87,319	8,06,949
Silver wire, thread and other manufactures . . . . .	4,883	393	6,522	..	11,798	1,342	10,456

Raw Silk	3,02,081	45,55,136	17,345	..	48,74,562	..	48,74,562
Silk yarn and thread	2	6,43,672	45,625	..	6,89,299	..	6,89,299
Metals other than iron and steel	11,026	5,603	2,83,729	..	3,00,358	485	2,99,873
Sewing machines and parts thereof	1,80,522	5,73,943	5,63,170	..	13,17,635	1,450	13,16,185
Cycles (other than motor cycle) and parts thereof	16,69,294	37,70,734	24,70,717	..	79,10,745	21,391	78,89,354
Silk fabrics	2,936	8,23,909	36,703	..	8,69,548	22,753	8,46,795
Artificial silk fabrics	2,04,942	1,27,97,342	9,98,403	..	1,40,00,687	1,93,395	1,38,07,292
Fabrics of artificial silk mixed with other materials	9,495	2,50,875	53,981	..	3,24,354	601	3,23,753
Other textile manufactures	697	11,36,484	21,583	..	11,58,764	2,104	11,56,660
Matches, match splints and veneers	1,038	4,745	..	..	5,783	..	5,783
All other articles	2,61,995	4,75,717	4,64,164	..	12,01,877	1,171	12,00,706
Total II—Protective Duties	27,39,784	2,55,16,692	53,21,960	..	3,35,78,436	3,31,052	3,32,47,384
III—Duties on American Disposals	..	..	..	(a)	98,74,124	..	98,74,124
American Disposals	..	..	..	..	98,74,124	..	98,74,124
TOTAL IMPORTS	8,10,76,938	30,33,25,233	17,22,70,508	98,74,124	56,65,46,803	43,48,732	56,21,98,071
Exports.	..	..	..	..	..	..	..
Jute—	..	..	1,88,18,320	..	1,88,18,320	12,55,643	1,75,62,677
(i) Raw	..	..	..	..	..	..	..
(ii) Manufactured	42,914	1,11,337	4,71,80,943	..	4,73,35,194	7,50,985	4,65,84,209
Rice	25	4,243	7	..	4,275	824	3,451
Other Agricultural Produce	5,43,703	4,39,671	1,74,901	..	11,58,275	16,547	11,41,728
Coffee	439	1,322	2	..	1,763	..	1,763
Cotton cloth and yarn	32,90,489	1,34,78,456	76,672	..	1,68,45,597	51,503	1,67,94,094
Carried over	38,77,570	1,40,35,029	6,62,50,825	..	8,41,63,424	20,75,502	8,20,87,922
	3,10,76,938	30,33,25,233	17,22,70,508	98,74,124	56,65,46,803	43,48,732	56,21,98,071

A. and AA.—Principal Revenue Heads, etc.

(a) Adjusted in the books of the Accountant General Food, Rehabilitation and Supply.

## No. 9.—ACCOUNT OF CUSTOMS REVENUE for the period 15th August 1947 to 31st March 1948—concll.

	Gross Receipts						Refunds and Drawbacks.	Net Receipts.
	Madras.	Bombay.	West Bengal.	Other areas.	Total Gross Receipts.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward	8,10,76,986	30,33,25,233	17,22,70,508	98,74,124	56,65,16,803	43,48,732	56,21,98,071	
	38,77,570	1,40,35,029	6,62,50,825	..	8,41,63,424	20,75,502	8,20,87,922	
Veg table Oil	14,87,988	8,27,731	1,83,354	..	25,04,073	..	25,04,073	
Misc	1,56,695	264	8,31,515	..	9,88,504	33,276	9,55,228	
Tea	82,92,821	6,83,716	5,52,74,305	..	6,42,50,842	14,71,138	6,27,79,704	
Raw-cotton	7,66,895	1,79,53,900	1,54,850	..	1,88,75,645	59,152	1,88,16,493	
Oil Seeds	9,25,267	10,68,395	54,485	..	20,48,097	186	20,47,911	
Manganese Ore	30,000	1,80,920	..	..	2,10,920	..	2,10,920	
	1,55,37,236	3,47,49,955	12,27,54,314	..	17,30,41,505	36,39,954	16,94,02,251	
MISCELLANEOUS	16,64,772	61,15,381	26,38,564	(a) 42,264	1,04,60,981	6,24,180	98,36,501	
	9,82,78,946	34,41,90,569	29,76,63,386	99,16,388	75,00,49,289	86,12,466	74,14,36,823	
	..	5,04,132	..	(b) 2,19,708	7,23,840	14,623	7,09,217	
Western Pakistan Frontier	..	..	6,93,937	..	6,93,937	..	6,93,937	
Eastern Pakistan Frontier	..	..	..	..	35,11,958	1,10,177	34,01,781	
Portuguese India	..	35,11,958	..	..	1,81,903	..	1,81,903	
Other Frontiers	..	..	..	(c) 1,81,903	..	..	..	
	..	40,16,090	6,92,937	4,01,611	51,11,638	1,24,800	49,86,838	
	9,82,78,946	34,82,06,659	29,83,57,323	1,03,17,999	75,51,60,927	..	..	
GROSS RECEIPTS	18,33,209	13,49,765	55,54,292	..	..	87,37,266	..	
Refunds and Drawbacks	..	..	..	..	..	..	..	
Net Receipts	9,64,46,737	34,68,56,894	29,28,03,031	1,03,17,999	74,54,23,661	..	..	

Deduct—Share of net proceeds of Export Duties assigned to Provinces . . . . .	..	..	..	(d) 1,28,14,798	..	(e) 1,28,14,798
TOTAL Receipts of the Central Government under Customs . . . . .	9,64,45,737	34,68,56,894	27,99,88,233	1,03,17,999		73,36,08,863
Provincial Governments . . . . .	Government of West Bengal	Government of Bihar	Government of Assam	Government of Orissa.	Total.	
Share of net Proceeds of Export Duties assigned to Provinces . . . . .	Rs. (f) 66,44,473	Rs. 31,11,468	Rs. 44,09,897	Rs. 5,94,868	Rs. (e) 1,47,60,736	

(a) Represents receipts in India General Rs. 41,977, and Orissa Rs. 287.

(b) Represents receipts in East Punjab.

(c) Represents receipts in Assam.

(d) Includes shares assigned to Bihar, Assam and Orissa also.

(e) The two figures differ as the adjustment in the Provincial books of Bihar, Assam and Orissa are for the whole year of 1947-48 whereas the corresponding adjustment in the Central books is for 1947-48 (Post-partition) only.

(f) Represents transactions for the period from 15th August 1947 to 31st March 1948.

No. 9.-A.— ACCOUNT OF EXPENDITURE connected with the COLLECTION of CUSTOMS REVENUE for the period 15th August 1947 to 31st March 1948.

	India General	Madras	Bombay	West Bengal		Total
					Calcutta	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Expenditure at the Major Ports of Madras, Bombay and Calcutta.</b>						
Pay of Officers	..	24,615	59,524	60,670	1,44,809	
Pay of Establishment	..	2,36,216	9,36,180	8,63,340	20,35,736	
Allowances, Honoraria, etc, including overtime and holiday allowances	..	2,05,571	9,47,136	7,42,185	18,94,892	
Contingencies	..	29,078	1,34,913	85,046	2,49,037	
Grants-in-aid, Contributions, etc.	..	..	3,072	..	3,072	
<i>Deduct—</i>						
Contributions, Recoveries, etc.	..	2,282	1,05,735	99,217	2,07,234	
<b>Total charges at Major Ports</b>	..	4,93,198	19,75,090	16,52,024	41,20,312	
Charges at Other Ports		5,97,296	3,40,306	..	9,39,223	
<b>Indian Customs Service—</b>						
Pay of Officers	..	34,451	63,710	43,353	1,41,514	
Allowances, Honoraria, etc.	..	4,827	16,928	8,970	30,725	
Grants-in-aid, Contributions, etc.	..	900	..	..	900	
<b>Total Indian Customs Service</b>	..	40,178	80,638	52,323	1,73,139	
Cost of collection of Customs duty on articles of Inward Foreign Letters and Parcels	4,41,578	..	..	..	4,41,578	
Land Customs charges	2,448	..	8,75,613	..	8,78,061	

Charges in England—						
High Commissioner						
Leave salaries and deputation pay . . . . .	21,344	..	..	..	..	21,344
Sterling Overseas Pay . . . . .	5,104	..	..	..	..	5,104
Stores for India . . . . .	2,757	..	..	..	..	2,757
Other charges . . . . .	609	..	..	..	..	609
<b>Total Customs Expenditure (Voted) . . . . .</b>	<b>4,75,461</b>	<b>14,30,672</b>	<b>32,71,647</b>	<b>17,01,347</b>	<b>65,82,127</b>	

### II and 2 - Central Excise Duties

The various articles on which Central Excise Duties were realised in 1947-48 (post-partition) are set forth in Account No. 10 together with the gross yield of each and the *net* yield after deducting the refunds and drawbacks.

2. A portion of the Excise duty on motor spirit is earmarked for credit to the 'Central Road Fund' *vide* explanatory note on page 328.

3. Under the arrangements made with the Indian States in connection with the imposition of the excise duty on matches, the whole of the proceeds of the tax collected in any State are paid into a common pool along with those collected in the Provinces of Dominion of India and the net proceeds of the pool, *i.e.* gross realisations less collection and other charges and refunds or rebates, are divided between the Provinces of Dominion of India on the one hand and the various States that have agreed to come into the arrangement on the other, on the basis of population, regardless of whether match manufacture does or does not at present or may or may not in future take place in those States. The Indian States which have joined the scheme have undertaken to levy the duty under the same procedure as is enforced in the Provinces of Dominion of India. When the settlement with the participating States involves a payment to them of their share of the proceeds of the duty such payments are adjusted as expenditure of the Central Government.

An Excise Duty on Tobacco was levied by the Central Government from 1st April 1943. In consequence of the imposition of this duty certain provincial measures of taxation on Tobacco had to be suspended by some Provincial Governments. The loss thus accruing to those Governments is compensated by the Central Government, the payments on this account being debited in the Central Accounts to "2—Central Excise Duties" and credited in the Provincial Accounts to "XIII—Other Taxes and Duties."

No. 10—ACCOUNT OF RECEIPTS UNDER CENTRAL EXCISE DUTIES FOR THE PERIOD 15th AUGUST 1917 TO 31st MARCH 1948.

Excise Duties.	India General.	Madras	Bombay.	West Bengal.	United Provinces.	East Punjab.	Bihar.	Central Provinces and Berar	Assam.	Orissa.	TOTAL.
											Rs.
<b>Gross Receipts.</b>											Rs.
Excise duty on Motor Spirit . . . . .	..	..	..	3,000	7,41,804	..	..	..	60,50,000	..	73,04,804
Excise duty on Kerosene . . . . .	107	..	..	342	44,575	235	..	..	15,70,580	..	16,15,839
Excise duty on Sugar—											
Sugar other than Khandasari and Palmyra . . . . .	2,25,780	17,94,775	38,39,467	3,47,067	1,53,70,259	5,64,571	45,83,339	216	..	64,768	2,07,90,235
Khandasari Sugar . . . . .	..	..	37	16	2,18,496	343	2,963	..	..	..	2,21,855
Special Excise duty imposed by the Sugar (Temporary Excise Duty) Ordinance, 1944 . . . . .	..	..	..	..	40,000	..	12,100	..	..	..	52,100
Special Excise duty imposed by the Sugar (Temporary Excise Duty) Ordinance, 1946 . . . . .	..	8,013	9,257	57,549	13,74,666	14,067	1,06,464	2,601	987	751	15,76,355
<b>Excise duty on Matches—</b>											
Excise duty on Matches (including sale proceeds of handkerchiefs) . . . . .	60	1,19,64,550	62,26,160	68,01,993	43,32,481	6,707	4,61,180	1,20,466	23,65,353	250	3,22,88,200
License fees, fines, etc. . . . .	..	..	54,150	..	5,657	..	..	..	..	..	59,807
Excise duty on Steel Ingots . . . . .	..	..	12,565	6,49,339	1,01,110	..	21,89,947	..	..	..	29,52,961
Excise duty on Mechanical Lighters . . . . .	..	..	198	518	2,288	..	..	..	..	..	3,004
Excise duty on Tyres . . . . .	..	..	27,33,560	34,90,916	..	..	..	..	..	..	62,24,476
Excise duty on Coal and Coke . . . . .	..	..	..	76,09,044	..	..	..	..	..	..	76,09,044
Excise duty on Tobacco . . . . .	3,93,814	2,04,87,608	86,59,191	6,55,24,330	85,72,063	5,89,658	76,63,682	83,17,878	79,890	9,15,553	12,12,03,667
Excise duty on Vegetable Products . . . . .	6,69,185	1,86,874	42,92,761	3,00,000	19,84,020	..	2,15,000	..	..	..	76,47,840
Excise duty on Betelnuts . . . . .	..	11,71,578	7,14,570	9,189	..	..	..	..	1,91,321	..	20,86,658
Excise Duty on Tea . . . . .	..	21,79,702	..	1,68,40,062	2,21,723	61,519	52,269	..	15,28,566	..	2,08,73,841
Excise duty on Coffee . . . . .	..	17,38,097	..	..	..	..	..	830	..	74	17,39,001
Miscellaneous . . . . .	2,359	5,79,780	4,05,473	1,97,153	144	18,226	1,27,579	3,879	78,149	34,203	14,47,005
<b>Total Gross Receipts . . . . .</b>	<b>12,91,305</b>	<b>4,01,10,980</b>	<b>2,69,47,389</b>	<b>10,18,30,518</b>	<b>3,30,09,286</b>	<b>12,45,326</b>	<b>1,54,16,523</b>	<b>84,51,870</b>	<b>1,24,61,846</b>	<b>10,15,649</b>	<b>24,17,86,692</b>



	169																			
<b>Refunds and Drawbacks—</b>																				
Excise duty on Motor Spirit	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
<b>Excise duty on Sugar—</b>																				
Sugar other than Khandasari and Palmyra.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Khandasari Sugar	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Special Excise duty imposed by the Sugar (Temporary Excise Duty) Ordinance, 1944.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Special Excise duty imposed by the Sugar (Temporary Excise Duty) Ordinance 1946.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
<b>Excise duty on Matches—</b>																				
Excise duty on Matches (including sale proceeds of banderols)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
License fees, fines etc.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Excise duty on Steel Ingots	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Excise duty on Tyres	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Excise duty on Tobacco	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Excise duty on Vegetable Products	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Excise duty on Betelnuts	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Excise duty on Tea	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Excise duty on Coffee	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Miscellaneous	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
<b>Total Refunds and Drawbacks</b>	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..

A and AA.—Principal Revenue Head, etc.

No. 10.—ACCOUNT OF RECEIPTS UNDER CENTRAL EXCISE DUTIES FOR THE PERIOD 15th AUGUST 1947 TO 31st MARCH 1948—*concl'd.*

COMBINED FINANCE AND REVENUE ACCOUNTS OF THE

Excise Duties	India General	Madras	Bombay	West Bengal	United Provinces	East Punjab	Bihar	Central Provinces and Berar	Assam	Orissa	TOTAL
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>NET RECEIPTS</b>											
Excise duty on Motor Spirit . . . . .	..	..	..	3,000	7,41,635	..	..	..	66,50,000	..	73,94,635
Excise duty on Kerosene . . . . .	107	..	..	342	44,575	235	..	..	15,70,580	..	16,15,830
Excise duty on Sugar— Sugar other than Khandasari and Palmyra.	2,25,780	17,94,778	38,24,425	3,47,067	1,53,28,491	5,64,571	45,83,339	216	..	64,758	2,87,33,425
Khandasari Sugar . . . . .	..	..	37	16	2,16,262	343	2,963	..	..	..	2,10,621
Special Excise duty imposed by the Sugar (Temporary Excise Duty) Ordinance, 1944.	..	..	..	..	25,908	..	11,868	..	..	..	37,776
Special Excise duty imposed by the Sugar (Temporary Excise duty) Ordinance, 1946	..	8,011	7,538	57,549	13,74,666	14,067	1,08,464	2,601	987	761	15,74,634
Excise duty on Matches— Excise duty on Matches (in- cluding sale proceeds of banderols).	60	1,19,64,522	61,55,835	68,01,993	43,32,433	6,707	4,61,180	1,29,466	23,66,363	260	3,22,17,799
Licence fees, fines, etc.	..	..	54,150	..	5,557	..	..	..	..	..	59,707
Excise duty on Steel Ingots . . . . .	..	..	12,565	6,49,339	1,01,110	..	21,88,957	..	..	..	29,51,371
Excise duty on Mechanical Lighters.	..	..	198	518	2,288	..	..	..	..	..	3,004
Excise duty on Tyres . . . . .	..	..	24,88,539	34,90,916	..	..	..	..	..	..	59,79,455
Excise duty on Coal and Coke . . . . .	..	..	..	76,09,044	..	..	..	..	..	..	76,09,044
Excise duty on Tobacco . . . . .	3,93,814	2,04,13,365	86,20,536	6,48,57,875	84,90,816	5,89,897	76,63,664	83,16,208	79,890	9,15,563	12,03,41,118
Excise duty on Vegetable Pro- ducts.	6,69,185	1,85,874	40,87,941	3,00,000	19,84,020	..	2,15,000	..	..	..	74,42,020
Excise duty on Betelnuts . . . . .	..	11,64,051	7,14,570	8,250	..	..	..	..	1,91,321	..	20,78,192
Excise duty on Tea . . . . .	..	21,79,487	..	1,68,26,294	2,21,723	51,519	52,269	..	15,28,568	..	2,08,59,858
Excise duty on Coffee . . . . .	..	17,33,908	..	..	..	..	..	830	..	74	17,34,812
Miscellaneous . . . . .	2,359	6,75,592	4,02,920	1,97,153	—65,084	18,226	87,714	3,879	78,149	34,263	13,26,171
<b>Net Receipts from Excise Duties</b>	12,91,305	4,00,19,588	2,63,69,254	10,11,49,356	3,28,04,400	12,45,065	1,53,74,818	84,53,200	1,24,64,846	10,15,649	24,01,87,481

## No. 10-A.—ACCOUNTS OF EXPENDITURE for Collection of CENTRAL EXCISE DUTIES for the period 15th August 1947 to 31st March 1948

	India General	Madras	Bombay	West Bengal	United Provinces	East Punjab	Bihar	Central Pro- vinces and Berar	Assam	Orissa	Total
	Rs. ..	Rs. ..	Rs. ..	Rs. ..	Rs. ..	Rs. ..	Rs. ..	Rs. ..	Rs. ..	Rs. ..	Rs. ..
Payments to Indian States of share of Match Excise Duty											
Amount paid to the Salt Department for share of the cost of Combined Central Excise and Salt Department	38,07,317	22,42,308	28,39,853	..	..	..	..	..	6,43,179	..	95,32,657 (b)
Compensation paid to Provincial Governments for the suspension of Provincial measures of taxation on wholesale trade in Tobacco	..	13,86,765	18,24,194	..	..	6,000	..	94,355	..	..	33,11,314
Commission paid to the Posts and Telegraphs Department for sale of Central Excise Revenue Stamps	128	6,135	1,912	1,376	894	..	1,264	..	682	341	12,732
<b>Total Expenditure for Collection of Central Excise Duties (Voted)</b>	38,07,445	36,35,208	46,65,959	1,376	894	6,000	1,264	94,355	6,43,861	341	1,28,56,703

(a) No payment was made during 1947-48 (post-partition).

(b) See footnote (a) below account No. 13-A on page 63.

### III and 3—Corporation Tax REVENUE

The revenue under this head is derived from Super-Tax, Surcharge, Excess Profits Tax, and Business Profits Tax, so far as these taxes are payable by companies. During 1947-48 Super-Tax was levied at a flat rate of two annas in the rupee on the total income of a company plus an additional tax at rates varying from three annas to seven annas in the rupee, levied on that part of the total income (as reduced by the amount of dividend payable at a fixed rate) which did not exceed the amount of dividends, not being dividends payable at a fixed rate, declared in the Provinces of the Dominion of India, in respect of the whole or part of the previous year. Abatement of this additional super tax was, however, allowed under certain conditions. The revenue from Surcharge represents arrear collections in respect of years prior to 1946-47. The levy of Excess Profits Tax ceased with the chargeable accounting period ending with the 31st day of March 1946. The revenue therefrom represents collections from cases brought forward from the preceding year as also new cases of earlier years discovered and assessed during the year.

Business Profits Tax is levied and collected under the Business Profits Tax Act, 1947 which came into force with effect from 12th April 1947.

The system of voluntary deposits prescribed by Section 10 of the Indian Finance Act, 1942 was withdrawn with effect from the 1st day of March 1946 but the compulsory deposits pay-

able under section 2 of the Excess Profits Tax Ordinance, 1943 (No. XVI of 1943) remained in force. In respect of chargeable accounting periods ending after 31st December, 1943 the compulsory deposit payable by companies has been fixed by the Indian Finance Act, 1944, at nineteen sixty fourths of the Excess Profits Tax charged. Further in respect of chargeable accounting periods ending after 31st December, 1944, the rate has been reduced to 37/128th, by Excess Profit Tax Ordinance No. XX of 1945. In all cases of compulsory deposit the proportion of the excess profit tax refundable by Government comes to one tenth of the Excess Profits Tax payable by an assessee. Any sum deposited in accordance with the provisions of Sub-section 1 of Sec. 10 of the Indian Finance Act, 1942 in respect of any chargeable accounting period ending after 31st December, 1942, shall not be repaid by the Central Government unless five years have expired from the date on which the deposit was made. The deposit is repayable with simple interest at 2 per cent per annum from the date of deposit to the date of repayment. The additional amount payable by Government in respect of these optional and compulsory deposits is being treated as a reduction of revenue and accordingly the sum payable by Government has been debited to "III—Corporation Tax" and credited to deposit heads under "P.—Deposits and Advances—Deposits not bearing interest—Other Accounts."

### EXPENDITURE

2. The charges shown under this head are attributable to the collection of Corporation

Tax: *vide* paragraph 8 of the Note on page 56.

## No. 11.—ACCOUNT OF RECEIPTS UNDER CORPORATION TAX for the period 15th August 1947 to 31st March 1948

	India General	Coorg	Madras	Bombay	West Bengal	United Provinces	East Punjab	Bihar	Central Provinces and Berar	Assam	Total
	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.
<b>Corporation Tax—</b>											
Ordinary Collections . . . . .	34,115	18,713	1,01,44,998	5,84,57,697	4,34,50,863	56,76,970	22,99,151	13,57,725	9,15,648	13,69,481	12,37,25,361
Miscellaneous . . . . .	..	..	..	..	9,153	..	..	..	..	..	9,153
<b>Deduct—Refunds—</b>											
Payments on account of double income tax relief granted to companies . . . . .	..	..	2,37,306	6,826	11,88,975	..	231	..	..	..	14,33,338
Other Refunds . . . . .	..	..	4,31,379	20,02,096	16,81,422	3,70,618	71,269	1,30,148	1,59,528	..	48,46,460
<b>Total</b> . . . . .	34,115	18,713	94,76,313	5,64,48,775	4,05,89,619	53,06,352	22,27,651	12,27,577	7,56,120	13,69,481	11,74,54,716
<b>Surcharge—</b>											
Ordinary Collections . . . . .	..	..	..	1,12,992	14,521	76,451	..	..	..	54,356	2,58,320
<b>Deduct—Refunds—</b>											
Other Refunds . . . . .	..	..	91	2,925	20,971	..	..	..	..	..	23,987
<b>Total</b> . . . . .	..	..	—91	1,10,067	—6,450	76,451	..	..	..	54,356	2,34,333
<b>Excess Profits Tax—</b>											
Ordinary Collections . . . . .	..	..	86,63,095	9,95,36,796	6,59,91,507	1,75,55,242	8,00,236	5,92,647	6,04,852	69,80,716	20,07,25,091
<b>Deduct—</b> Amount transferred to the Deposit Account of Excess Profits Tax refundable to as- sessees under the Indian Finance Act, 1942 . . . . .	1,48,87,820	..	..	..	..	..	..	..	..	..	1,48,87,820
<b>Deduct—Refunds—</b>											
Double Excess Profits Tax Relief . . . . .	..	..	..	..	8,16,275	..	..	..	12,92,367	..	21,08,642
Other Refunds . . . . .	..	..	11,87,127	1,40,46,619	38,65,579	8,21,986	50,06,588	5,17,370	..	..	2,54,45,269
<b>Total</b> . . . . .	—1,48,87,820	..	74,75,968	8,54,90,177	6,13,09,653	1,67,33,256	—42,06,352	75,277	—6,87,515	69,80,716	15,82,83,360

Business Profits Tax— Ordinary Collections ..	..	32,30,668	..	4,11,73,196	1,79,921	51,125	..	..	12,16,852	4,58,51,762
Deduct Refunds— Other Refunds ..	..	..	..	17,120	..	..	..	..	..	17,120
Total ..	..	32,30,668	..	4,11,56,076	1,79,921	51,125	..	..	12,16,852	4,58,34,642
Collections in Administered Areas— Corporation Tax— Ordinary Collections ..	..	..	..	..	..	..	..	..	1,317	1,317
Net total collections in Adminis- tered Areas ..	..	..	..	..	..	..	..	..	1,317	1,317
Total Receipts from Corporation Tax	—1,48,53,705	18,713	2,01,82,858	14,20,49,019	14,30,48,898	2,22,95,980	—19,27,576	13,02,854	96,22,722	32,18,08,368
						(a)		(b)		

(b) Includes receipts realised in Orissa.

(a) Includes receipts realised in Delhi.

No. 11-A.—ACCOUNT of EXPENDITURE for COLLECTION of CORPORATION TAX for the period 15th August 1947 to 31st March 1948.

	India General	Madras	Bombay	West Bengal	United Provinces	East Punjab	Bihar	Central Provinces and Berar	Assam	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Collection of Corporation Tax. (voted)	272	1,75,577	12,58,533	11,99,085	1,80,969	25,078	15,524	12,103	76,597	29,49,738

IV and 4—Taxes on Income other than Corporation Tax

REVENUE

The Taxes on Income other than Corporation Tax are of five kinds :—

- (1) Income-tax.
- (2) Super-tax.
- (3) Surcharge.
- (4) Excess Profits Tax.
- (5) Business Profits Tax.

Income-tax during 1947-48 was charged on a slab system, at rates rising from one anna to five annas in the rupee. In the case of every individual, Hindu undivided family, unregistered firm and other associations of persons, not being a company or a local authority, no income tax was payable on a total income which before deduction of earned income allowance did not exceed Rs. 2,500.

In the case of every company and local authority, and in every case in which under the provisions of the Indian Income-Tax Act, 1922, tax was to be charged at the maximum rate, tax was levied at the rate of five annas in the rupee on the whole of total income.

Tax at the maximum rate was deducted at source from interest on securities unless a certificate under Section 18 (3) of the Indian Income Tax Act was produced. The Indian Income-Tax Act was amended in 1945 so as to provide relief in respect of a portion of the earned income included in the total income of an assessee. Earned income is roughly speaking income from personal exertions and does not include for example the income of Companies dividends, interest on securities and income from property. Under Section 6(2) of the Indian Finance Act, 1947, the amount of earned income relief allowed to an assessee for 1947-48 assessment was one fifth of the earned income which was included in his total income, but not exceeding in any case four thousand rupees. This exemption was available only for income-tax and not for super-tax.

2. Super-tax was payable in addition to Income-tax in the case of every individual, Hindu undivided family unregistered firm and other associations of persons, not being a company or a local authority, and was levied on a graduated and ascending scale on so much of the income as was in excess of Rs. 25,000 per annum. The rates of super tax varied from two annas to ten and a half annas in the rupee on incomes wholly earned and three annas to ten and a half annas in the rupee on incomes wholly unearned. In the case of Co-operative Societies other than the Sanikatta Salt-owners' Society in the Bombay Presidency, the rate of Super-tax was two annas in the rupee on total income in excess of Rs. 25,000. Super-tax was levied at a flat rate of two annas in the rupee on the whole of the total income of a local authority.

3. Special provisions had, however, been made for the continuance, in the assessment for the year ending 31st March 1948, of the rates of income-tax in force in the financial year 1946-47 in respect of the income of an assessee not being a company, chargeable under the head "Salaries" or under the head "Interest on Securities" or from dividends in respect of which he was deemed under Section 49B of the Indian Income-tax Act, 1922, to have paid income-tax imposed in the Provinces of Dominion of India. In regard to super-tax, provision had been made for the continuance of the rates in force in the financial year 1946-47 in respect of the income of an assessee, not being a company, chargeable under the head "Salaries" on which super tax had been or might have been deducted at source.

4. For complete particulars regarding the rates of Income-tax and Super-tax levied during 1947-48 see Schedule to the Indian Finance Act, 1947.

5. The revenue from Surcharge represents arrear collections in respect of years prior to 1946-47.

6. The levy of Excess Profits Tax ceased with the chargeable accounting period ending with the 31st day of March 1946. The revenue therefrom represents collections from cases brought forward from the preceding year as also new cases of earlier years discovered and assessed during the year. The position regarding optional and compulsory deposits explained in the third sub-para. of para. 1 of the explanatory note to "III and 3—Corporation Tax" also apply to the Excess Profits Tax credited to this head with the difference that the compulsory deposit payable by an assessee in respect of chargeable accounting periods ending after 31st December 1943, is seventeen-sixty fourths of the Excess Profits Tax charged against nineteen-sixty fourths payable by a Company and that the additional amount repayable by Government is debited to "IV-Taxes on Income other than Corporation Tax" as it is a refund of a Revenue.

7. The share of net proceeds assigned to Provinces has been shown as reduction of revenue of the Central Government in Account No. 12.

EXPENDITURE

8. The expenditure shown under this head relates chiefly to the establishments employed on the collection and assessment of the taxes. No separate establishment is employed for the assessment and collection of Corporation Tax but the establishment which assesses and collects taxes on Income also assesses and collects Corporation Tax. The charges for the entire establishment are in the first instance accounted for under this head and at the end of the year a proportionate share is transferred to the head "3—Corporation Tax—Collection of Corporation Tax" by credit to this head.

No. 12.—ACCOUNT OF TAXES ON INCOME other than CORPORATION TAX for the period 15th August 1947 to 31st March 1948.

	India General	Coorg	Madras	Bombay	West Bengal	United Provinces	East Punjab	Bihar	Central Provinces and Berar	Assam	TOTAL
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Ks.	Rs.	Rs.
<b>Income-tax</b>											
(1) Ordinary Collections—											
(i) Taxes paid by companies . . . . .	9,642	40,905	2,38,53,711	12,00,13,031	9,92,60,817	1,38,13,010	54,03,783	2,71,163	39,08,076	16,04,160	26,81,78,328
(ii) Other Collections . . . . .	23,316	1,19,204	3,68,42,968	12,02,38,900	3,58,52,566	1,65,37,639	94,90,737	1,68,34,923	87,95,235	45,71,377	24,93,06,865
(iii) Capital Gains Tax . . . . .	..	..	5,21,931	21,24,784	3,65,756	3,75,970	..	59,567	1,926	..	34,49,934
(2) Deductions by Government from salaries and pensions—											
(i) Taxes in respect of Central (Federal) emoluments . . . . .	93,14,467	48	2,30,562	3,54,880	4,74,148	2,49,477	19,30,007	93,395	44,253	33,237	1,27,24,474
(ii) Taxes on other emoluments . . . . .	7,64,831	4,676	9,95,734	6,27,331	10,29,798	10,65,398	5,13,901	6,38,387	2,87,076	1,53,788	60,80,920
(3) Deductions from interest on Government Securities—											
(i) Tax . . . . .	6,13,903	208	46,20,318	3,58,61,560	1,43,87,019	9,66,956	25,38,383	3,06,483	1,83,097	17,796	5,94,95,723
Total . . . . .	1,07,26,159	1,65,041	6,70,35,224	27,92,20,486	15,13,70,104	3,30,08,480	1,98,76,811	1,82,03,918	1,32,19,663	63,80,358	59,92,36,244
<b>Deduct—Refunds—</b>											
(1) Ordinary Collections—											
(i) Taxes paid by companies . . . . .	..	..	14,22,416	81,07,315	23,43,901	7,64,252	11,97,383	34,274	33,261	..	1,39,02,802
(2) Deductions by Government from salaries and pensions—											
(i) Taxes in respect of Central (Federal) emoluments . . . . .	..	..	914	1,08,368	16,662	4,677	22,759	571	..	..	1,53,951
(3) Payments on account of double income tax relief granted to companies . . . . .	..	..	5,07,584	14,603	25,43,152	..	493	..	..	..	30,65,832
(4) Other Refunds . . . . .	833	6,670	33,83,981	1,77,06,691	31,66,938	18,31,807	25,29,746	29,05,072	14,05,991	..	3,29,37,729
Total . . . . .	833	6,670	53,14,895	2,59,36,977	80,70,653	26,00,736	37,50,381	29,39,917	14,39,252	..	5,00,60,314
<b>Super-tax</b>											
Deductions by Government from salaries and pensions—											
(i) Super-tax in respect of Central (Federal) emoluments . . . . .	2,12,158	..	10,224	12,531	17,174	3,686	2,43,853	455	9,185	607	5,09,873
(ii) Super-tax on other emoluments . . . . .	336	8,579	74,420	3,10,606	58,912	71,203	23,178	43,862	15,911	11,348	6,18,365
(iii) Other Collections . . . . .	982	8,830	1,00,53,261	2,49,31,776	2,64,10,413	58,74,884	23,37,317	54,87,309	48,08,089	10,93,976	8,10,06,837
Total . . . . .	2,13,476	17,409	1,01,37,905	2,52,54,913	2,64,86,499	59,49,773	26,04,348	55,31,626	48,33,185	11,05,931	8,21,35,065
<b>Deduct—Refunds—</b>											
Deductions by Government from salaries and pensions—											
(i) Super-tax in respect of Central (Federal) emoluments . . . . .	..	..	4,082	..	830	..	2,133	..	..	..	7,045
(ii) Other Refunds . . . . .	..	..	6,59,486	17,53,047	83,662	5,18,924	5,71,754	10,69,124	3,06,952	..	49,63,342
Total . . . . .	..	..	6,59,486	17,57,129	84,492	5,18,924	5,73,887	10,69,124	3,06,952	..	49,70,387
Total carried over . . . . .	1,09,38,802	1,75,387	7,12,28,748	27,67,81,293	16,97,01,458	3,58,38,593	1,81,56,891	1,97,26,503	1,63,06,644	74,86,289	62,53,40,608

A. and A.A.—Principal Revenue Heads, etc.



No. 12.—ACCOUNT OF TAXES ON INCOME other than CORPORATION TAX for the period 15th August 1947 to 31st March 1948—contd.

	India General	Coorg	Madras	Bombay	West Bengal	United Provinces	East Punjab	Bihar	Central Provinces and Berar	Assam	TOTAL
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	1,09,38,802	1,75,387	7,12,28,748	27,67,81,293	16,97,01,458	3,58,38,593	1,81,56,891	1,97,26,503	1,63,06,644	74,86,269	62,03,40,608
<b>Surcharge</b>											
Ordinary Collections	2,091	4,149	29,38,432	1,04,57,195	1,49,59,688	38,28,564	26,17,536	7,13,846	12,62,515	6,03,132	3,73,87,148
Deduct—Refunds—											
Other Refunds	1,853	968	13,73,880	6,76,656	36,09,748	11,21,487	26,28,336	10,75,788	4,04,616	..	1,08,33,332
Total	238	3,181	16,24,552	97,80,539	1,13,49,940	27,07,077	—10,800	—3,61,942	8,57,899	6,03,132	2,66,53,816
<b>Excess Profits Tax</b>											
Ordinary Collections	50,000	..	79,97,308	4,85,53,566	74,91,427	56,51,811	40,93,305	7,18,558	33,28,365	5,60,306	7,84,44,646
Deduct—Amount transferred to the Deposit Account of Excess Profits Tax refundable to assesses under the Indian Finance Act, 1942	26,83,708	..	..	..	..	..	..	..	..	..	26,83,708
Deduct—Refunds—											
Double Excess Profits Tax Relief	..	..	33,17,611	96,42,773	2,94,849	20,68,243	14,58,505	13,24,592	8,51,438	..	9,02,648
Other Refunds	..	..	..	..	..	..	..	..	..	..	1,89,58,011
Total	—26,33,708	..	46,79,697	3,89,10,793	71,96,578	35,83,568	26,34,800	—6,06,034	15,74,279	5,60,306	5,59,00,279
<b>Collections from Burma Employees—</b>											
Income Tax	11,865	..	..	..	..	..	3,234	..	..	..	15,099
Super Tax	..	..	..	..	..	..	517	..	..	..	517
Surcharge	..	..	..	..	..	..	3,085	..	..	..	3,085
Deduct—Refunds	..	..	..	..	..	..	6,743	..	..	..	6,743
Total	11,865	..	..	..	..	..	93	..	..	..	11,958
<b>Business Profits Tax—</b>											
Ordinary Collections	..	..	1,26,570	1,33,328	27,69,287	..	1,70,999	5,73,628	6,35,933	..	44,09,775
Deduct—Refunds—											
Other Refunds	..	..	..	..	62	..	..	..	3,333	..	3,395
Total	..	..	1,26,570	1,33,328	27,69,225	..	1,70,999	5,73,628	6,32,630	..	44,06,380
<b>Collections in Administered Areas—</b>											
Income Tax	1,009	..	..	..	..	..	..	..	..	9,507	10,516
Deduct—Refunds	..	..	..	..	..	..	..	..	..	3,598	3,598
Super Tax	..	..	..	..	..	..	..	..	..	1,286	1,286
Deduct—Refunds	..	..	..	..	..	..	..	..	..	2'6	286

	Government of Madras	Government of Bombay	Government of West Bengal	Government of United Provinces	Government of East Punjab	Government of Bihar	Government of Central Provinces and Berar	Government of Assam	Government of Orissa	Total
Surchage	..	..	..	..	..	..	..	..	..	6,135
Deduct—Refunds	..	..	..	..	..	..	..	..	..	2,684
Miscellaneous	..	..	..	..	..	..	..	..	..	1,400
<b>Total</b>	1,009	..	..	..	..	..	..	..	..	11,769
<b>Miscellaneous</b>	..	7,198	4,29,476	23,52,550	2,71,460	4,87,276	2,67,764	1,43,882	79,791	42,78,381
<b>Receipts in England—</b>										
Secretary of State	12,70,475	..	..	..	..	..	..	..	..	(d) 12,70,475
High Commissioner	15,33,825	..	..	..	..	..	..	..	..	(d) 15,33,825
<i>Deduct</i> —Share of net proceeds assigned to Provinces.	..	..	5,35,32,000	6,24,54,000	3,56,88,000	5,65,06,000	1,48,70,000	4,75,84,000	89,22,000	29,74,00,000
<b>Total Central Government</b>	(a) 1,11,22,506	1,85,766	2,45,57,043	26,55,04,503	15,56,00,661	1,38,89,486	(b) 63,49,747	(c) 2,80,12,861	16,71,334	42,29,08,491
<b>Provincial Governments</b>										
Share of net proceeds assigned to Provinces.	Rs. 5,35,32,000	Rs. 6,24,54,000	Rs. 3,56,88,000	Rs. 5,65,06,000	Rs. 1,48,70,000	Rs. 3,86,62,000	Rs. 1,78,44,000	Rs. 89,22,000	Rs. 89,22,000	Rs. 29,74,00,000
Taxes on Agricultural Income	..	..	26,88,067	..	..	25,23,434	..	40,01,612	..	92,13,113
Miscellaneous	..	..	..	..	..	1	..	..	..	1
<i>Deduct</i> —Refunds	..	..	8,955	..	..	25,320	..	17,855	..	52,130
<b>Total</b>	5,35,32,000	6,24,54,000	3,83,67,112	5,65,06,000	1,48,70,000	4,11,60,115	1,78,44,000	1,29,05,757	89,22,000	30,65,00,984
Rs.										
<i>(d)</i> The details are :—										
Income Tax										
Posts and Telegraphs Department	..	..	..	..	..	..	..	..	..	Rs. 19,03,980
Defence Department	..	..	..	..	..	..	..	..	..	7,62,375
Super Tax—										
(i) Super-tax in respect of Central (Federal) emoluments	..	..	..	..	..	..	..	..	..	54,801
(ii) Super-tax on other emoluments	..	..	..	..	..	..	..	..	..	77,183
Surcharge—										
Ordinary Collections	..	..	..	..	..	..	..	..	..	5,955
Total										
Ditto converted into Rs. at £ 1 = Rs. 134										
<i>(b)</i> Includes receipts realised in Delhi.										
<i>(c)</i> " " in Orissa.										
A. and A.A. Principal Revenue Heads, etc.										

(a) Includes collections in—

(b) Includes receipts realised in Delhi.

(c) " " in Orissa.

No. 12-A.—ACCOUNT of EXPENDITURE for COLLECTION of TAXES on INCOME other than CORPORATION TAX for the period 15th August 1947 to 31st March 1948.

	India General	Coorg	Madras	Bombay	West Bengal	United Provinces	East Punjab	Bihar	Central Provinces and Berar	Assam	TOTAL
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>CENTRAL GOVERNMENT</b>											
Collection of Income-tax . . . . .	..	8,939	17,33,043	32,60,768	12,27,476	12,79,970	8,76,130	6,24,679	3,69,955	1,31,839	95,12,759
Charges in England—											
<i>Secretary of State</i>											
Other charges . . . . .	2,495	..	..	..	..	..	..	..	..	..	2,495
<i>High Commissioner</i>											
Leave salaries and deputation pay . . . . .	8,821	..	..	..	..	..	..	..	..	..	8,821
Other charges . . . . .	28,067	..	..	..	..	..	..	..	..	..	28,067
Deduct—Proportionate charges transferred to '3— Corporation Tax'.	272	..	1,75,577	12,58,533	11,99,085	1,86,969	25,078	15,524	12,103	76,597	29,49,738
<b>Total Expenditure for Collection of Taxes on Income     other than Corporation Tax (VOTED)</b>	39,111	8,939	15,57,466	20,02,235	28,391	10,93,001	(a)8,51,052	(b)6,09,155	3,57,852	55,242	66,02,444
<b>Provincial Governments</b>							Government of West Bengal	Government of Bihar	Government of Assam	Government of Orissa	TOTAL
Collection of Taxes on Agricultural Income . . . . .							Rs. 1,30,665	Rs. 3,10,317	Rs. 46,835	Rs. 69,800	Rs. 5,57,617
Charges in England—											
<i>Secretary of State</i> —											
Other Charges . . . . .							..	..	1,165	..	1,165
<i>High Commissioner</i> —											
Other Charges . . . . .							..	..	15	..	15
<b>Total (Voted/Authorised)</b>							1,30,665	(c) 3,10,317	(c) 48,015	(c) 69,800	5,58,797

(a) Includes expenditure in Delhi.

(b) Includes expenditure in Orissa. (c) Represents transactions for the whole year 1947-48.

## V and 5—Salt

## REVENUE

With the abolition of the import and excise duty on salt with effect from 1st April 1947, salt revenue is derived from sale of Government salt and other connected miscellaneous receipts. The revenue from excise duty on Salt booked in 1947-48 represents arrear collections in respect of years prior to 1947-48.

2. Salt is manufactured in India both by Government, either directly or indirectly, and by private persons. In the case of the former, the work is carried on either by Government, as in the case of the Northern India Salt Sources (principally Sambhar Lake in Rajputana), or by private agency under Government supervision as in Madras and Bombay. Where salt is produced by private agency, it is purchased by Government to be sold subsequently to the traders. In the case of private salt works which exist in Madras, Orissa and Bombay, Government supervises the manufacture. In the accounts, the sale proceeds of salt manufactured at the Government works are credited as a distinct item.

## EXPENDITURE

3. After the amalgamation of the Central Excises with Salt with effect from 1st April 1938, the Northern India Salt Revenue Department was designated as the Central Excises and Salt Department, Northern India, from that date. The Department, was later divided into two separate charges *viz.*, the Central Excises and Salt Department, North Western India and Central Excises and Salt Department, North Eastern India, and thereafter into three Collectorates, *viz.*, the Central Excises Collectorates, Delhi, Allahabad and Calcutta. The charges for the joint salt, customs and excise establishment are distributed in proportionate shares among the heads concerned. The expenditure in the Salt Section of the Delhi Collectorate is classified under the following main heads—

- (1) Working Expenses.
- (2) Preventive Establishment.
- (3) Salt Compensations to Indian States, etc.
- (4) Interest on Capital.
- (5) Capital Expenditure.

4. The accounts of the Manufacturing Branch of the Salt Section of the Central Excises Collectorate, Delhi, are being maintained on commercial principle since 1st April 1924. A Renewals Reserve Fund has been created for renewals and replacements of wasting assets of the Collectorate, the annual contribution to the Fund being

debited to Working Expenses. The Collectorate is further debited with interest on Capital Outlay and other items of indirect charges such as the cost of audit and accounts, pensionary charges, etc., which are necessarily included in the working result to bring out the true commercial profit or loss on the working of the Department.

The accounts of the Kharaghoda Salt Works in Bombay are also maintained on commercial principles. The Salt accounts in other Provincial areas are not maintained on commercial principles.

5. Salt Compensations consist of payments mostly to Indian States in Rajputana, for the cessation to Government of rights in connection with this source of revenue. A portion of these payments is debited to the working results of the Central Excise Collectorate, Delhi.

6. Upto the year 1945-46, whole of the capital expenditure in the Salt Section of the Central Excise Collectorate Delhi was met out of Revenue. From the year 1946-47, capital expenditure outside the revenue account is also being incurred.

7. The main items of Salt expenditure in Provincial areas are—

- (1) Cost of salt purchased by Government
- (2) Cost of administrative and preventive establishments.
- (3) Works.
- (4) Salt Compensations.

The first of these occurs in Madras and Bombay where, as stated in paragraph 2 above, the salt produced in Government Works run by private agency is purchased by Government.

Head (3) records expenditure on extension and improvement of the Pritchard Salt Works in Bombay, Excise Licensees' Works in Madras and other petty works for manufacture and storage of salt.

## CAPITAL EXPENDITURE

5-A.—Capital Outlay on Salt Works within the Revenue Account.

65.—Capital Outlay on Salt Works outside the Revenue Account.

8. These major heads record the capital outlay on the Salt Section of the Central Excise Collectorate, Delhi. The details of expenditure are shown in Account No. 13-B.

No. 13. - ACCOUNT of SALT REVENUE for the period 15th August 1947 to 31st March 1948.

	India General	Northern India Salt and Central Excise Department			Madras	Bombay	West Bengal	Orissa	TOTAL
		North Western India		North Eastern India					
		Transac- tions of the Manu- facturing Branch	Other Transac- tions						
<b>CENTRAL GOVERNMENT</b>									
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Sales of Government Salt . . . . .	..	29,32,761	..	..	18,079	8,56,327	..	..	38,07,167
Excise Duty on Salt manufactured locally . . . . .	..	..	4,965	1,26,142	..	..	..	..	1,31,107
Recovery of Establishment Charges . . . . .	..	20,08,640	..	..	12,72,111	10,58,298	..	63,052	44,02,101
Rents of warehouses . . . . .	..	..	..	..	..	..	95,548	..	95,548
Fees and cesses . . . . .	..	..	200	383	1,20,982	1,22,363	..	1,151	2,45,079
Despatch receipts . . . . .	..	6,19,519	..	..	..	..	..	..	6,19,519
Miscellaneous . . . . .	..	1,88,144	16,846	2,27,231	84,257	1,40,734	22,448	3,974	6,83,634
Receipts in England—									
High Commissioner . . . . .	499	..	..	..	..	..	..	..	499
	499	57,49,064	22,011	3,53,756	14,95,429	21,77,522	1,17,996	68,177	99,84,654
<b>Deduct—Refunds . . . . .</b>	..	24,794	4	5,38,775	18,018	53,728	1,55,645	..	8,30,964
<b>Total Central Government . . . . .</b>	499	57,24,270	22,007	—1,85,019	14,77,411	20,83,994	—37,649	68,177	91,53,690
		55,61,258							

**PROVINCIAL GOVERNMENT**  
Government of West Bengal—

Miscellaneous . . . . . Rs.  
332

No. 13-A.—ACCOUNT OF EXPENDITURE for COLLECTION of SALT REVENUE, including Manufacturing Charges, Cost of Salt and other Revenue Expenditure of the Salt Section of the Central Excises and Salt Department Northern India, for the period 15th August 1947 to 31st March 1948.

	India General	Northern India Salt and Central Excises Depart- ment.			Madras	Bombay	West Bengal	Assam	TOTAL
		▲ North Western India		North Eastern India					
		Transac- tions of the Manu- facturing Branch	Other Transac- tions						
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Direction . . . . .	..	23,838	30,648	..	19,10,167	47,41,275	71,773	49,983	68,27,684
Manufacture and sale . . . . .	..	12,13,568	..	..	..	..	..	..	12,13,568
Engineering Section . . . . .	..	92,611	..	..	..	..	..	..	92,611
Medical Establishment . . . . .	..	8,438	7,019	..	..	9,078	..	..	24,535
Contribution to the Renewals Reserve Fund . . . . .	..	23,400	..	..	..	..	..	..	23,400
Renewals and Replacements . . . . .	..	2,695	..	..	..	..	..	..	2,695
<i>Deduct</i> —Amount met from the Renewals Reserve Fund . . . . .	..	2,695	..	..	..	..	..	..	2,695
Cost of Accounts and Audit . . . . .	..	19,393	..	..	..	..	..	..	19,393
Pensionary charges and contributions to Provident Fund . . . . .	..	33,773	..	..	..	..	..	..	33,773
Salt purchase and freight . . . . .	..	..	..	..	33,133	3,689	..	..	36,832
Preventive Establishments . . . . .	..	222	16,88,160	23,23,122	26,80,519	..	..	5,93,196	72,94,219
Interest on Capital . . . . .	..	1,19,289	..	..	..	..	..	..	1,19,289
Royalties and Compensations . . . . .	..	4,72,271	80,853	..	2,23,147	24,361	..	..	8,00,632
Miscellaneous . . . . .	..	10,960	..	..	..	..	..	..	10,960
Cost of printing banderols . . . . .	..	..	..	..	..	8,08,937	..	..	8,08,937
Cost of printing Central Excise Stamps and labels . . . . .	..	..	..	..	..	24,304	..	..	24,304
Works . . . . .	..	..	..	14,720	22,158	80,281	..	..	1,17,159
<i>Deduct</i> —Charges recovered from the Customs Department . . . . .	..	..	..	1,621	5,97,296	12,15,919	..	..	18,14,836
<i>Deduct</i> —Share debited to "2—Central Excise Duties" . . . . .	..	7,45,157	9,58,058	21,04,102	22,42,308	28,39,853	..	6,43,179 (a)	96,32,657
Charges in England—									
<i>High Commissioner</i>									
Leave salaries and deputation pay . . . . .	11,371	..	..	..	..	..	..	..	11,371
Sterling Overseas Pay . . . . .	3,379	..	..	..	..	..	..	..	3,379
Other charges . . . . .	17	..	..	..	..	..	..	..	17
<b>Total Expenditure under Salt . . . . .</b>	<b>14,767</b>	<b>12,72,606</b>	<b>8,48,622</b>	<b>2,32,119</b>	<b>20,38,520</b>	<b>16,36,163</b>	<b>71,773</b>	<b>..</b>	<b>61,14,570</b>
			<b>23,53,347</b>						
								Charged	1,19,289
								Voted	59,95,281
<b>PROVINCIAL GOVERNMENTS</b> Government of West Bengal— Direction/Authorised . . . . .									3,037

(a) Differs from the corresponding figure shown in the Appropriation Accounts due to certain corrections carried out after compilation of these accounts.

A. and A.A.—Principal Revenue Heads, etc.

No. 13-B.—ACCOUNT OF CAPITAL OUTLAY in the SALT SECTION of the CENTRAL EXCISE and SALT DEPARTMENT, NORTH WESTERN INDIA, during the period 15th August, 1947 to 31st March, 1948 and to end of the year 1947-48 (Post-Partition).

	Expenditure during 1947-48 (Post-partition)	Expenditure to end of 1947-48 (a)
	Rs.	Rs.
A - Works .. .. .	..	43,84,755
B— Plant and machinery .. .. .	..	7,36,597
C—Other items .. .. .	..	7,13,716
Total Capital Outlay .. .. .	..	58,35,068
Total Capital outlay financed from ordinary Revenues (voted) .. .. .	..	..
Outlay outside the Revenue Account .. .. .	..	58,35,068

(a) Represents India Government's share of the Capital outlay to end of 14th August 1947.

### VI and 6—Opium

#### REVENUE

Opium is produced under Government supervision in the United Provinces and under special arrangements in the Central India, Rajputana and Gwalior States, and is bought by Government in its crude condition at fixed rates from the cultivators in the United Provinces and from the Indian States concerned. It is then made up in the Government factory at Ghazipur into two different forms : (1) for consumption known as 'excise opium' and (2) for medicinal use, known as 'medical opium'.

2. The Opium thus manufactured is disposed of by Government in the following ways :—

(a) By issue to the Excise Departments in India for local consumption under revenue regulations and by export to Aden and French Settlements in India.

(b) By supply to the Medical Department in India for medical purposes and by export to the United Kingdom.

As regards (a), the Provincial Governments pay to the Central Government at cost for all opium sold to the Provincial Excise Departments as soon as it is delivered from the Ghazipur Factory. The value of opium so supplied is credited directly to 'VI—Opium' by debit to Provincial Governments under '8—Provincial Excise', the subsequent sale proceeds of opium in the Provincial Excise Department being credited to Provincial Governments as Provincial Excise Revenue. Before 1st April, 1937, Burma and Aden formed an integral part of India and it was decided to continue to allow them to draw their supplies of opium from India at cost price so long as they required it. The exports to other places mentioned above are allowed in accordance with long standing practice and are subject to arrangements which confine the amounts of such supplies to the quantities approved by the Governments of these territories.

3. Besides the factory at Ghazipur, the Government started in 1934 a factory at Neemuch for

the manufacture of biscuit opium for supply to the Central India and the Rajputana States. The manufacture of biscuit opium was discontinued in 1935-36 but it was decided then that this factory should manufacture hard ball opium for supply to those States. The receipts from the sale of this opium have been shown under a separate head in Account No. 14.

4. The factory at Ghazipur also manufactures Opium Alkaloids for sale in India and abroad. The receipts from the sale of these alkaloids in India are taken under the head "Miscellaneous" while those from the sale in foreign countries other than the United Kingdom are shown under a separate head. The receipts from the sale in the United Kingdom appear under the minor head "Receipts in England".

#### EXPENDITURE

5. The expenditure of the Opium Department relates to (i) the supervision by Government of the cultivation of the poppy, (ii) the purchase of crude opium from the cultivators in the United Provinces and from the Indian states, (iii) its manufacture into finished product and the packing and despatch thereof at the Ghazipur and the Neemuch Opium Factories, (iv) its final storage and disposal and (v) the manufacture of morphine and other alkaloids. The majority of these operations was formerly carried on under the general control of the Government of the United Provinces working through the Opium Agent. Since 1st April 1926, the control of the opium Department has been taken over by the Government of India themselves. Besides the above, certain payments are made to the Indian States in Bombay as compensation for cessation of rights in connection with opium.

6. A system of accounts based on commercial principles of costing has been introduced in the Opium Department, and the price charged for opium supplied to the Provincial Governments is based on the cost so deduced. For facility of accounting, all opium transactions are brought to account on the books of the Accountant General, United Provinces.

## No. 14.—ACCOUNT of OPIUM REVENUE for the period 15th August 1947 to 31st March 1948.

										United Provinces
										Rs.
Sale of Medical opium	..	..	..	..	..	..	..	..	..	..
Cost price of opium sold to Provincial Governments	..	..	..	..	..	..	..	..	..	39,73,418
Sale-proceeds of Neemuch Ball opium	..	..	..	..	..	..	..	..	..	2,07,170
Sale-proceeds of Opium and its alkaloids in other countries	..	..	..	..	..	..	..	..	..	..
Miscellaneous	..	..	..	..	..	..	..	..	..	1,50,580
Receipts in England—										
High Commissioner	..	..	..	..	..	..	..	..	..	18,80,677
Loss or gain by exchange	..	..	..	..	..	..	..	..	..	3,270
										62,15,115
Deduct—Refunds	..	..	..	..	..	..	..	..	..	1,762
										<b>Total Opium Revenue</b> ..
										62,13,353

## No. 14-A.—ACCOUNT of EXPENDITURE in connection with OPIUM for the period 15th August 1947 to 31st March 1948

										United Provinces
										Rs.
Superintendence and other Establishments in the United Provinces	..	..	..	..	..	..	..	..	..	2,92,859
Ghazipur Opium Factory	..	..	..	..	..	..	..	..	..	4,80,736
Payments for Special Cultivation in Malwa	..	..	..	..	..	..	..	..	..	8,99,945
Payments to Cultivators in the United Provinces	..	..	..	..	..	..	..	..	..	45,753
Compensations	..	..	..	..	..	..	..	..	..	56,655
Miscellaneous Opium Charges in Calcutta	..	..	..	..	..	..	..	..	..	9,394
Neemuch Opium Factory	..	..	..	..	..	..	..	..	..	48,904
Miscellaneous	..	..	..	..	..	..	..	..	..	1,358
Charges in England—										
<i>High Commissioner—</i>										
Stores for India	..	..	..	..	..	..	..	..	..	103
Other charges	..	..	..	..	..	..	..	..	..	392
Loss or gain by exchange	..	..	..	..	..	..	..	..	..	1
										<b>Total Opium Expenditure (Voted)</b> ..
										18,36,100



VII and 7.—Land Revenue

REVENUE

“Land Revenue” is a levy on agricultural income. It is impossible in a note of this kind to give any sketch of the various land revenue systems in India. Any adequate description would require a complete volume.

2. In several Provinces the charges for the supply of water from Irrigation canals are consolidated with the land revenue demand. The consolidated rates are in the first instance credited to ‘Land Revenue’ and an approximate amount calculated as the share due to Irrigation is then transferred to Irrigation Revenue heads (vide deduct entries at foot of Account No. 16). Where a separate water rate is levied, it is credited direct to the Irrigation head.

EXPENDITURE

3. The expenditure shown under the head ‘Charges of Administration’ relates chiefly to establishments employed on the collection or administration of land Revenue. The bulk of the expenditure on District Officers and their establishments, which prior to 1921-22 was divided between this head and ‘Administration of Justice’, is now recorded along with the expenditure of headquarters administration under the head ‘General Administration’.

4. The charges connected with survey and settlement and the maintenance of survey and other lands records form the bulk of the expenditure under this major head. The Survey charges represent the cost of surveys undertaken solely for revenue purposes. The cost of topographical survey carried out by the Survey of India Department is debited under the head “36—Scientific Departments”.

5. Of the expenditure directly connected with the collection of land revenue, the most important are the allowances to district and village officers. There are also the charges connected with land revenue assignments and compensations. The former consists chiefly of alienations of revenue to inamdars and other grantees, while the latter comprise of pensions granted in lieu of resumed lands, malikana or allowances to excluded proprietors and other minor charges.

No. 15.—ACCOUNT OF LAND REVENUE for the year ended 31st March 1948

	PROVINCIAL GOVERNMENTS										Total	
	Central Government (a)	Government of Coorg	Government of Madras	Government of Bombay	Government of West Bengal (a)	Government of United Provinces	Government of East Punjab (a)	Government of Bihar	Government of Provinces and Berar	Government of Assam		Government of Orissa
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ordinary revenue . . . . .	4,18,354	3,59,285	7,86,80,053	3,65,80,389	1,23,72,066	7,12,24,638	79,19,028	1,23,54,088	2,10,42,426	1,30,92,482	49,64,129	25,90,00,938
Sale of Government estates . . . . .	..	..	..	17,382	1,252	—673	19,000	..	..	14,108	..	51,069
Sale proceeds of waste lands and redemption of land tax.	..	4,620	1,24,747	1,98,771	9,000	166	..	7,323	1,144	3,42,359	155	6,88,285
Recoveries on account of survey and settlement charges.	..	..	1,46,841	2,57,205	10,768	..	..	12,870	16,219	..	3,456	4,50,519
Rents, etc., of fisheries . . . . .	..	..	3,42,311	..	15,441	300	..	13,305	995	10,26,827	17,238	14,16,417
Recovery of cost of maintenance of boundary pillars.	..	..	..	9,412	..	67,869	..	558	..	..	105	77,944
Rates and cesses on lands . . . . .	..	..	..	162	14,54,847	3,67,604	11,661	..	8,41,340	14,13,689	..	40,87,303
Recoveries of overpayments . . . . .	34	1	1,07,457	25,662	5,117	9,497	18,986	3,844	4,742	2,327	..	1,77,007
Moturphs (House Tax) Collections . . . . .	747	..	..	..	..	..	..	..	..	..	..	747
Collection of payments for services rendered . . . . .	252	5,651	27,687	1,00,265	48,517	2,175	1,758	2,93,572	2	6,621	54,017	5,40,517
Miscellaneous . . . . .	91,481	7,306	17,07,159	7,96,238	1,09,774	14,94,640	5,14,093	12,31,398	15,88,349	17,60,398	2,81,170	95,82,000
Total . . . . .	5,10,871	3,76,863	8,11,36,255	3,79,88,646	1,40,26,782	7,81,64,216	84,84,526	1,30,16,958	2,34,95,217	1,76,58,811	63,20,270	27,60,79,415
Deficit—Refunds	10,223	2,666	2,91,597	6,77,713	5,32	40,582	1,957	38,421	27,361	31,561	1,875	11,32,298
Deficit—Portion of Land Revenue due to Irrigation, vide Accounts Nos. 30 and 34. . . . .	38,619	..	2,77,98,051	7,17,556	..	39,84,656	5,45,879	..	..	..	3,13,944	3,33,98,705
Total Receipts under Land Revenue . . . . .	4,62,029	3,74,197	5,30,43,607	3,65,93,377	1,40,21,440	6,91,38,978	79,36,690	1,38,78,537	2,34,67,856	1,76,27,250	50,04,451	24,15,48,412

(a) Represents transactions for the period from 15th August 1947 to 31st March 1948.

## No. 15-A.—ACCOUNT of EXPENDITURE connected with the COLLECTION of LAND REVENUE for the year ended 31st March 1948

	PROVINCIAL GOVERNMENTS										Total	
	Central Government (b)	Government of Coorg	Government of Madras	Government of Bombay	Government of West Bengal (b)	Government of United Provinces	Government of East Punjab (b)	Government of Bihar	Government of Central Provinces and Berar	Government of Assam		Government of Orissa
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Charges of Administration	29,975	..	..	33,93,126	5,97,437	3,73,772	23,657	4,36,727	..	5,36,096	1,14,913	55,05,703
Management of Government estates	..	..	..	..	5,64,305	18,89,943	..	8,32,087	14,396	1,56,671	3,17,331	37,74,732
Charges on account of land revenue collections.	6,914	..	..	..	..	2,215	..	..	84,141	7,04,399	..	7,97,669
Charges on account of fishery collections.	..	..	..	..	..	..	..	..	..	2,352	..	2,352
Survey, Settlement and Record operations.	14,424	..	6,98,493	..	2,18,592	2,05,672	80,645	1,67,895	88,910	1,39,223	1,62,892	17,76,746
Land Records	91,298	84,667	7,15,187	49,23,039	43,397	1,28,78,544	21,61,553	39,328	37,33,945	7,13,490	76,137	2,54,60,585
Allowances to District and Village Officers (a).	..	14,314	..	..	..	..	..	..	..	..	..	14,314
Assignments and Compensations	231	..	14,49,469	14,62,504	47,751	3,99,763	16,051	1,04,419	23,475	15,425	16,427	35,35,515
Works	..	..	..	..	..	67,781	10,900	..	..	31,469	..	1,10,150
Post War Development	..	..	..	3,43,716	..	..	..	..	..	..	19,288	3,63,004
Deduct—Amount Transferred to Head "63-B—Post-War Reconstruction and Development schemes"	..	..	..	..	..	..	11,344	..	..	..	..	11,344
Charges in England— Secretary of State	..	..	..	..	..	..	..	..	..	..	..	..
Other charges	..	..	10,622	25,113	..	..	..	..	..	..	..	35,735
High Commissioner	..	..	14,357	..	..	10,113	..	..	..	..	..	24,470
Leave salaries and deputation pay	..	..	..	..	..	..	..	..	..	..	..	..
Sterling Overseas Pay	..	..	..	374	..	..	..	..	..	..	..	374
Stores for India	..	..	9,879	..	6,302	..	..	3,758	..	1,057	..	20,990
Other Charges	..	..	362	452	..	..	..	107	18	..	..	930
<b>Total Expenditure against Land Revenue.</b>	1,42,842	98,981	28,98,369	1,01,48,324	14,77,784	1,58,27,803	22,81,462	15,94,321	39,44,884	23,00,182	7,06,988	4,14,11,940
Charged	..	..	11,777	2,92,661	..	93,428	1,016	..	6,466	40,786	..	..
Voted	1,42,842	98,981	28,96,592	98,55,663	14,77,784	1,57,34,375	22,80,446	15,94,321	39,38,416	22,59,306	7,06,988	..
Authorised	..	..	..	..	..	..	..	..	..	..	..	..

A. and AA. —Principal Revenue Heads, etc.

(a) In Madras, Bombay, the Central Provinces and Berar, Assam and Orissa these charges are recorded under "25—General Administration".  
(b) Represents transactions for the period from 15th August 1947 to 31st March 1948.

## VIII and 8.—Provincial Excise

## REVENUE

The term 'Provincial Excise' in the Government Accounts is applied mainly to the taxation imposed on drugs and intoxicants produced in the country. The excise duties on motor spirit, kerosene, silver, sugar, matches, iron, steel and mechanical lighters are credited to 'Central Excise Duties'. Under the head 'Provincial Excise' is recorded the revenue from the excise duty on the consumption in India of (a) alcoholic liquors, (b) opium, Indian hemp and other narcotic drugs and narcotics, non-narcotic drugs and (c) medicinal and toilet preparations containing alcohol or any substance included in (b). Some excise revenue is also derived from the sale of *Vend* licences for sale of imported liquor and licences for bottling it and other similar operations. The duty on the importation of liquor from abroad is regulated in accordance with the Customs tariff in force and credited as a receipt under "Customs".

## EXPENDITURE

2. The expenditure consists mainly of the cost of establishment engaged in the collection of excise revenue and of the cost price of opium supplied to the Provincial Excise Department by the Opium Department.

NO. 16.—ACCOUNT OF PROVINCIAL EXCISE REVENUE FROM SPIRITS AND DRUGS for the year ended 31st March 1948

	PROVINCIAL GOVERNMENTS											Total
	Central Government (a)	Government of Coorg	Government of Madras	Government of Bombay	Government of West Bengal (a)	Government of United Provinces	Government of East Punjab (a)	Government of Bihar	Government of Central Provinces and Berar	Government of Assam	Government of Orissa	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Country spirits . . . . .	28,54,243	9,41,265	5,29,32,700	2,89,96,667	1,18,86,849	4,01,43,124	49,90,602	2,65,53,429	1,20,47,116	54,31,653	34,86,068	19,02,63,716
Country fermented liquors . . . . .	3	1,00,364	3,44,67,331	1,29,86,508	29,12,218	19,86,172	44,451	1,09,76,030	3,01,082	20,784	1,29,224	6,39,24,167
Malt liquors . . . . .	..	11,148	7,95,813	48,274	5,49,899	3,19,802	85,550	..	27,308	61	565	18,38,420
Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits).	5,56,600	16,078	55,05,290	3,28,85,441	64,61,088	59,86,746	12,62,217	11,73,692	2,80,279	11,84,262	1,46,975	5,54,58,668
Receipts from commercial spirits, including denatured spirits and medicated wines.	42,322	4	1,21,229	6,74,522	14,94,166	1,73,026	19,315	2,35,147	77,337	12,974	13,919	28,63,960
Opium . . . . .	12,71,760	7,122	82,69,009	17,03,218	65,51,859	81,17,128	36,73,170	19,40,385	27,43,417	1,62,077	78,98,945	4,23,38,060
Duties on medicinal and toilet preparations containing alcohol, opium, etc.	901	..	5,18,714	3,99,829	..	10,66,362	6,227	..	61,707	..	3,216	20,56,956
Hemp and other drugs . . . . .	73,279	72,222	31,94,902	21,53,429	54,10,784	1,06,79,311	71,402	58,10,387	43,36,256	13,79,647	18,32,594	3,50,23,213
Receipts from Distilleries . . . . .	..	..	1,303	47,58,377	4,100	13,116	839	..	5,222	..	..	47,82,967
Sales of alcohol for use as motor fuel	..	..	..	..	..	31,51,571	..	..	..	..	..	31,51,571
Fines, confiscations and miscellaneous.	11,417	1,388	13,05,038	15,33,652	1,06,030	1,06,691	21,209	2,39,531	1,24,027	37,508	30,661	35,11,152
Recoveries of overpayments . . . . .	..	..	7,839	6,071	53	2,121	1,136	411	2,562	3,951	1,033	26,177
Collection of payments for services rendered.	..	..	44,542	63,226	79,872	3,149	495	..	861	1,260	1,962	1,95,367
TOTAL . . . . .	48,10,525	11,49,591	10,71,63,716	8,62,09,214	3,54,65,518	7,17,42,318	1,01,76,613	4,69,29,012	2,00,07,174	82,34,177	1,35,45,162	40,54,33,414
Deduct—Refunds . . . . .	84,567	39	2,45,599	7,60,460	4,565	11,44,611	12,008	3,17,511	1,86,183	27,307	10,047	27,92,777
TOTAL Revenue from Provincial Excise.	47,25,958	11,49,552	10,69,18,311	8,54,48,734	3,54,61,353	7,05,97,707	1,01,64,545	4,66,11,501	1,98,20,991	82,06,870	1,35,35,115	40,26,40,637

(a) Represents transactions for the period from 15th August 1947 to 31st March 1948.

No. 16 A — ACCOUNT OF EXPENDITURE FOR COLLECTION OF PROVINCIAL EXCISE REVENUE during the year ended 31st March 1948

PROVINCIAL GOVERNMENTS

	Central Government (c)	Government of Coorg	Government of Madras	Government of Bombay	Government of West Bengal (c)	Government of United Provinces	Government of East Punjab (c)	Government of Bihar	Government of Central Provinces and Berar	Government of Assam	Government of Orissa	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Superintendence . . . . .	..	..	3,83,866	2,77,151	2,02,296	2,74,623	3,724	1,18,475	40,714	62,980	27,657	13,91,466
District Executive Establishment .	89,922	12,930	44,78,183	39,14,870	9,14,757	2,48,247	1,77,055	17,79,094	9,50,044	4,74,283	6,15,568	1,36,54,953
Distilleries . . . . .	..	492	1,37,566	21,23,677	(a) (b)	8,62,956	36,925	..	..	19,163	29,844	32,10,623
Departmental and Commission Shops . . . . .	..	..	..	3,10,439	..	..	..	..	..	..	..	3,10,439
Cost of opium supplied to Provincial Excise Department . . . . .	2,18,295	1,146	5,43,435	6,65,513	5,32,373	6,92,059	3,25,215	3,43,041	3,56,955	13,373	8,85,560	45,76,965
Purchase of alcohol for use as motor fuel . . . . .	..	5,500	..	1,31,050	..	30,30,100	..	..	62,880	..	5,754	30,30,100
Purchase of Ganja and other drugs . . . . .	..	..	..	23,09,999	27,493	5,045	..	5,084	3,658	2,17,275	13,227	2,05,184
Compensations . . . . .	..	..	..	..	(b)	..	7,215	..	..	..	..	7,316
Excise Bureau . . . . .	..	..	..	2,037	..	8,084	..	..	..	..	..	10,121
Works . . . . .	..	..	..	..	..	..	..	..	..	..	..	..
Charges in England —												
<i>High Commissioner.</i>												
Leave salaries and deputation pay	..	..	17,248	26,067	..	..	..	..	..	..	..	43,315
Sterling Overseas Pay . . . . .	..	..	1,448	687	..	..	..	..	..	..	..	2,135
Stores for India . . . . .	..	..	3,368	..	93	..	..	433	..	..	..	3,894
Other charges . . . . .	..	..	74	..	1	111	..	..	..	..	..	190
Government Scholarship . . . . .	..	..	..	..	..	6,528	..	..	..	..	..	6,528
<b>Total Expenditure under Provincial Excise.</b>	3,08,217	20,068	59,44,463	97,61,490	16,77,013	51,27,753	5,50,235	22,46,127	14,14,251	7,87,068	15,77,610	2,94,14,385
Charged			20,295	40,700	..	13,603	..	..	3,617	36,889	..	..
Voted	3,08,217	20,068	59,24,168	97,20,790	16,77,013	51,14,150	5,50,235	22,46,127	14,10,634	7,50,169	15,77,610	
Authorised												

(a) In Bombay and West Bengal the nomenclature used for this minor head is "District charges".  
 (b) In Bengal the charges for "Excise Bureau" are shown under the minor head "Superintendence" and those for "Distilleries" under "District charges".  
 (c) Represents transactions for the period from 15th August 1947 to 31st March 1948.

**IX and 9—Stamps****REVENUE**

Judicial Stamps are used to denote the payment of the duties imposed on Judicial instruments by the Court-fees Act of 1870. All other stamps used to denote the payment of duty e.g., on leases and mortgages, bills of lading and bills of exchange are governed by the Indian Stamp Act of 1899 and are termed ' Non-Judicial ' Stamps.

**EXPENDITURE**

2. Stamps charges consist mainly of the cost price of stamps and the expenditure incurred upon agencies employed in selling them. A Security Printing Press, with a Central Stamp Store attached, has been established at Nasik Road where the printing of stamps has been carried on since November 1925. The Accounts of the Press have been placed on a commercial basis from 1st April 1926. The work of the Central Stamp Store at Calcutta has been taken over by the Central Stamp Store at Nasik. Provincial Governments get their supplies from this Store, the cost of the supplies being credited in the commercial accounts of the Security Printing Press. During the period from 1st April 1938 to 14th August 1947, whole of the Capital expenditure on the Security Printing Press was met from Revenue—vide paragraph 3 below.

**Capital Expenditure****66—Capital Outlay on the Security Printing Press**

3. This major head was opened in the year 1926-27 to record the Capital Outlay on the Security Printing Press. The Capital Outlay on the construction of the Central Stamp Store at Nasik Road which had previously been recorded under the Capital major head "7A—Capital Expenditure on Central Stamp Store" was transferred to this head in 1929-30, this Store being now worked as an integral part of the Security Printing Press. Up to the 14th August 1947, all Capital Outlay incurred on and after 1st April 1938 was budgeted and accounted for under a separate sub-division of the minor head ' Security Printing Press ' under the major head '9—Stamps ' within the Revenue section of the accounts.

4. The details of expenditure are shown in Account No. 17-B.

No. 17.—ACCOUNT OF STAMP REVENUE for the year ended 31st March 1948

	PROVINCIAL GOVERNMENTS											Total
	Central Government (b)	Government of Coorg	Government of Madras	Government of Bombay	Government of West Bengal (b)	Government of United Provinces	Government of East Punjab (b)	Government of Bihar	Government of Central Provinces and Berar	Government of Assam	Government of Orissa	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A.—Non-Judicial</b>												
Sale of stamps . . . . .	10,26,314	65,150	2,85,35,384	2,43,21,425	88,53,666	68,16,053	5,85,461	1,09,90,457	37,67,486	8,13,305	13,42,208	8,71,06,909
Duty on impressing documents . . . . .	1,83,942	11,091	4,90,694	6,54,820	1,67,934	1,05,546	30,435	23,107	1,11,697	4,410	1,615	17,85,291
Fines and penalties . . . . .	3,100	425	1,38,768	34,250	5,068	44,208	11,661	29,390	33,205	2,798	4,663	3,07,536
Miscellaneous . . . . .	7,450	..	3,297	13,60,232	50,017	17,624	791	950	5,995	71	78	14,46,475
Recoveries from other Governments for stamps supplied from Provincial Stamp Stores . . . . .	..	..	..	..	163	..	..	..	..	..	..	163
<b>Deduct—Refunds</b>	12,20,886	76,666	2,91,68,143	2,63,70,727	90,76,848	69,83,471	6,29,348	1,10,33,934	39,18,353	8,20,584	13,48,564	9,06,46,374
	40,155	1,134	81,50,747	2,28,810	3,91,094	1,01,354	17,756	2,03,281	63,635	9,229	8,153	92,35,323
<b>TOTAL A.—NON-JUDICIAL</b>	11,80,651	75,532	2,10,17,396	2,61,41,917	86,85,784	66,82,077	6,10,592	1,08,30,623	38,34,718	8,11,355	13,40,406	8,14,11,051
<b>B.—Judicial</b>												
(i) Court Fees—	3,70,141	34,499	1,21,77,131	85,17,398	50,10,572	1,32,77,674	11,52,589	94,63,989	33,15,536	763	14,65,004	5,47,85,296
Court Fees realised in stamps . . . . .	8,325	41	56,440	89,062	..	..	..	27,561	18,064	..	..	1,99,493
<b>Deduct—Refunds</b>	..	..	..	..	..	..	..	..	..	..	..	..
<b>TOTAL (i)—COURT FEES</b>	3,61,816	34,458	1,21,20,691	84,28,336	50,10,572	1,32,77,674	11,52,589	94,36,428	32,97,472	763	14,65,004	5,45,85,803
(ii) Other Receipts—	..	..	..	..	..	..	..	..	..	..	..	..
Sale of stamps . . . . .	3,54,165	..	4,90,539	..	1,91,490	16,69,624	..	3,38,092	..	9,19,724	..	39,93,634
Fines and penalties . . . . .	63	..	4,260	1,427	933	627	307	4,166	2,699	1,979	3,310	18,871
Miscellaneous . . . . .	8,129	..	5,941	1,052	156	1,040	45	1,403	1,750	53,757	360	73,663
Recoveries from other Governments for stamps supplied from Provincial Stamp Stores . . . . .	..	..	..	..	..	..	133	..	..	..	..	133
<b>TOTAL (ii)—OTHER RECEIPTS</b>	3,62,357	..	5,00,740	2,479	1,92,579	16,71,291	485	3,43,661	4,449	10,04,590	3,670	40,86,301
<b>Deduct—Refunds</b>	2,014	..	46,947	..	9,579	62,473	38,233	..	..	2,345	5,165	1,66,996
<b>TOTAL (ii)—OTHER RECEIPTS</b>	3,60,343	..	4,53,793	2,479	1,82,730	16,08,818	—37,748	3,43,661	4,449	10,02,245	—1,495	39,19,305
<b>TOTAL B.—JUDICIAL</b>	7,22,129	34,458	1,25,74,484	84,30,815	51,93,302	1,48,86,552	11,14,841	97,80,089	33,01,921	10,03,008	14,63,509	5,85,05,108
<b>C.—General</b>												
Security Printing, India—	..	..	..	..	..	..	..	..	..	..	..	..
Recoveries from different Governments for the value of stamps supplied . . . . .	(a) 70,72,222	..	..	..	..	..	..	..	..	..	..	70,72,222
Other receipts . . . . .	2,42,342	..	..	..	..	..	..	..	..	..	..	2,42,342
<b>TOTAL C.—GENERAL</b>	73,14,564	..	..	..	..	..	..	..	..	..	..	73,14,564
<b>Total Revenue from Stamps</b>	92,17,344	1,09,930	3,35,91,880	3,45,72,732	1,35,79,086	2,17,68,629	17,25,433	2,06,10,712	71,36,639	18,11,363	24,03,915	14,72,30,723

(a) Includes only amounts actually realised in respect of the bills prepared by the Master Security Printing India.  
 (b) Represents transactions for the period from 15th August 1947 to 31st March 1948.

## No. 17-A.—ACCOUNT of EXPENDITURE for Collection of STAMP REVENUE during the year ended 31st March 1948.

	PROVINCIAL GOVERNMENTS										Total
	Central Government (a)	Government of Madras	Government of Bombay	Government of West Bengal (a)	Government of United Provinces	Government of East Punjab (a)	Government of Bihar	Government of Central Provinces and Bihar	Government of Assam	Government of Orissa	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Superintendence . . . . .	1,945	49,204	1,10,487	45,324	38,855	9,750	28,087	40,081	4,062	6,074	3,34,124
Central Stamp Office at Calcutta . . . . .	2,139	—	—	—	—	—	—	—	—	—	2,139
Charges for the sale of stamps—											
Judicial . . . . .	1,281	86,812	42,139	22,502	1,91,544	6,719	55,867	18,691	7,893	11,361	4,44,839
Non-Judicial . . . . .	17,566	15,35,141	1,69,077	1,10,935	53,689	12,378	2,28,420	1,10,343	22,653	35,679	22,97,362
Cost of stamps supplied from Central Stamp Stores . . . . .	9,288	4,32,614	1,08,611	75,295	1,44,186	7,472	2,13,139	52,262	99,434	40,351	11,23,482
Cost of stamps supplied from Provincial Stamp Stores . . . . .	—	—	—	—	—	—	—	—	163	—	163
Security Printing India—											
Capital Account—vide details in Account No. 17-B . . . . .	1,10,365	—	—	—	—	—	—	—	—	—	1,10,365
Revenue Account—											
Working Expenses . . . . .	63,26,112	—	—	—	—	—	—	—	—	—	63,26,112
Interest on Capital . . . . .	1,48,951	—	—	—	—	—	—	—	—	—	1,48,951
<b>Total Expenditure for Collection of Stamp Revenue.</b>	<b>66,17,647</b>	<b>21,03,771</b>	<b>4,30,314</b>	<b>2,54,056</b>	<b>4,28,274</b>	<b>36,319</b>	<b>5,25,313</b>	<b>2,21,377</b>	<b>74,205</b>	<b>93,465</b>	<b>1,07,87,537</b>
Charged	1,48,951	—	—	—	—	—	—	951	184	—	—
Voted	—	—	—	—	—	—	—	—	—	—	—
Authorized	64,68,696	21,03,771	4,30,314	2,54,056	4,28,274	36,319	5,25,313	2,20,426	74,021	93,465	—

(a) Represents transactions for the period from 15th August 1947 to 31st March 1948.  
(b) Includes Rs. 48,138 on account of Depreciation.

## No. 17-B.—ACCOUNT OF CAPITAL OUTLAY ON THE SECURITY PRINTING PRESS DURING AND TO END OF THE PERIOD 15th AUGUST, 1947 TO 31st MARCH, 1948.

	Bombay	
	Expenditure during the period 15-8-1947 to 31-3-1948 (b)	Expenditure to end of the year 1947-48 (b)
	Rs.	Rs.
<b>CENTRAL GOVERNMENT</b>		
Land . . . . .	1,861	14,815
Buildings . . . . .	1,02,960	36,25,353
Plant and Machinery . . . . .	2,89,981	15,49,144
Minor Equipments . . . . .	12,851	98,578
Miscellaneous . . . . .	1,942	72,312
<i>Deduct</i> —Depreciation . . . . .	48,138	19,44,715
Charges in England—		
<i>High Commissioner.</i>		
Stores for India . . . . .	1,17,425	1,32,042
Loss or gain by exchange . . . . .	204	230
<b>Total</b>	4,79,086	(a) 35,47,759
<i>Deduct</i> —Expenditure financed from Ordinary Revenues . . . . .	1,10,365	24,86,341
<b>Net Expenditure outside the Revenue Account</b>	3,68,721	10,61,418

(a) Includes capital outlay on the construction of Central Stamp Store at Nasik Road, which was transferred to this head in 1949-50.

(b) Expenditure during the period 15th August, 1947 to 31st March, 1948 and to end of the year 1947-48 shown against various minor heads in this account is inclusive of the capital expenditure within the revenue account booked under '9-Stamps'.



### X and 10.—Forest Revenue

Revenue from Forests may be divided into three main classes :—

- (1) Produce of Government forests.
- (2) Revenue from forests not managed by Government.
- (3) Miscellaneous.

This consists of duty on foreign timber and other forest produce, together with revenue from shared and private forests.

The chief item under this head is the proceeds of the sale of confiscated drift and waif wood.

The principal source of revenue is the sale of timber and other produce of Government forests.

#### EXPENDITURE ON REVENUE ACCOUNT

2. The expenditure falls under two main heads :—

- (1) Conservancy and works ; and (2) Establishments.

Revenue expenditure includes, besides working expenses incurred on the production of revenue and on the realisation thereof, all charges that are necessary for the maintenance of forests (after they have commenced to yield revenue) up to a proper standard of efficiency ; that is to say, the cost of all operations in connection with the conservation and regeneration of forests including the replacing of forest crops by artificial means after harvesting which may be required from year to year to maintain the forests in a state of normal efficiency. Expenditure of a capital nature which is not met from borrowed funds is also brought to account under this head.

3. The head 'Interest on Capital' records the interest on capital outlay recorded outside the Revenue Account.

#### CAPITAL EXPENDITURE

#### 65 A.—Capital Outlay on Forests outside the Revenue Account

4. This capital major head is intended for exhibition of expenditure of a capital nature in the Forest Department which is met from borrowed funds. Other forest expenditure of a capital nature in the Forest Department which is not met from borrowed funds is not recognised as such in the regular accounts and is debited initially and finally to the head '10—Forest'.

#### 18.—ACCOUNT OF FOREST REVENUE for the year ended 31st March 1948

	PROVINCIAL GOVERNMENTS										Total	
	Central Government (a)	Government of Coorg	Government of Madras	Government of Bombay	Government of West Bengal (a)	Government of United Provinces	Government of East Punjab (a)	Government of Bihar	Government of Central Provinces and Berar	Government of Assam		Government of Orissa
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Timber and other produce removed from forests by Government agency . . . . .	33,53,089	11,34,311	80,43,547	60,32,220	5,12,070	15,33,711	27,08,709	10,297	48,75,845	87,276	2,69,195	2,85,60,270
Timber and other produce removed from forests by consumers or purchasers . . . . .	47,033	3,50,011	91,40,839	1,49,05,427	29,87,113	1,55,06,287	7,56,080	30,98,700	98,08,528	56,95,450	17,66,750	6,40,62,218
Drift and waif wood and confiscated forest produce . . . . .	..	..	29,470	4,688	10,307	8,853	23,269	..	4,208	77,242	1,847	1,59,884
Revenue from forests not managed by Government . . . . .	2,86,426	68,856	2,95,175	37,085	..	17,338	46,431	1,31,205	60,385	1,67,712	..	6,24,126
Miscellaneous . . . . .	..	..	8,75,637	9,41,627	1,80,033	12,58,310	4,05,969	..	4,67,503	3,19,238	1,53,984	50,98,785
Receipts in England— High Commissioner . . . . .	383	..	..	..	..	..	..	22	..	..	..	405
<b>Total</b> . . . . .	36,86,931	15,53,178	1,83,84,665	2,19,21,047	36,89,523	1,83,24,499	39,40,458	32,40,224	1,52,16,469	63,46,918	21,91,776	9,84,95,688
<b>Product—Refunds</b> . . . . .	..	2,371	1,03,303	3,80,026	993	40,594	48,387	9,768	55,427	1,67,673	2,297	7,90,839
<b>Total Forest Revenue</b> . . . . .	36,86,931	15,50,807	1,82,81,362	2,15,41,021	36,88,530	1,82,83,905	38,92,071	32,30,456	1,51,81,642	61,79,245	21,89,479	9,77,4,949

(a) Represents transactions for the period from 15th August 1947 to 31st March 1948.

No. 18-A.—ACCOUNT of EXPENDITURE for MANAGEMENT AND COLLECTION of FOREST REVENUE for the year ended 31st March 1948.

	PROVINCIAL GOVERNMENTS										Total	
	Central Government (a)	Government of Coorg	Government of Madras	Government of Bombay	Government of West Bengal (a)	Government of United Provinces	Government of East Punjab (a)	Government of Bihar	Government of Central Provinces and Berar	Government of Assam		Government of Orissa
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
General Direction	..	..	1,55,543	1,99,564	..	1,16,931	93,049	..	3,50,294	..	..	9,15,381
Forest Research Institute	9,66,177	..	..	..	..	33,41,192	..	..	..	..	..	9,66,177
Conservancy and Works	21,12,192	3,88,202	43,49,789	51,13,048	12,33,466	33,41,192	8,46,823	6,59,001	38,46,466	14,51,462	3,84,157	2,38,28,798
Establishments	1,50,052	1,81,170	40,06,250	37,40,371	8,16,057	31,73,854	9,69,176	15,46,359	34,20,381	16,17,354	5,78,469	2,00,99,493
Interest on Capital	..	..	..	33,338	..	28,435	..	..	..	..	..	61,773
Post War Reconstruction and Development Programme.	..	..	..	5,02,744	..	..	..	1,02,788	..	..	2,49,091	8,54,623
Deduct—Amount charged to "63-B—Post War Reconstruction and Development Schemes."	..	..	..	..	..	..	1,21,614	..	..	..	..	1,21,614
Charges in England— High Commissioner.	..	..	..	..	..	..	..	..	..	..	..	..
Leave salaries and deputation pay	6,066	..	95,276	1,28,223	12,796	1,03,953	2,399	52,792	1,02,272	47,656	3,982	5,55,115
Sterling Overseas Pay	5,205	..	11,000	2,690	—441	9,423	..	1,421	9,723	969	6,099	46,089
Post-War Reconstruction	..	..	11,224	..	..	..	..	..	..	..	..	11,224
Stores for India	12,408	..	..	140	..	25	..	10,162	..	..	67	12,408
Other charges	14,824	..	..	14,879	202	4,763	2,356	..	6,747	..	..	26,218
Government Scholarships	..	..	..	..	..	..	..	..	..	..	..	28,947
<b>Total Forest Expenditure</b>	<b>32,66,924</b>	<b>5,69,372</b>	<b>86,29,082</b>	<b>97,34,997</b>	<b>21,62,080</b>	<b>67,81,576</b>	<b>17,92,189</b>	<b>23,72,523</b>	<b>77,35,883</b>	<b>30,17,441</b>	<b>12,21,865</b>	<b>4,72,83,932</b>
Charged	..	5,69,372	2,77,345	1,69,936	..	2,20,418	20	84,182	1,68,206	4,74,235	45,601	..
Voted	32,66,924	..	83,51,737	95,65,061	21,62,080	65,61,158	17,92,169	22,88,341	75,67,677	25,43,206	11,76,264	..
Authorised	..	..	..	..	..	..	..	..	..	..	..	..

No. 18-B.—ACCOUNT of FOREST CAPITAL OUTLAY during and to end of the year ended 31st March 1948.

	PROVINCIAL GOVERNMENTS							Total
	Central Government	Government of Bombay	Government of West Bengal	Government of United Provinces	Government of East Punjab	Government of Central Provinces and Berar	Government of Orissa	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Communication and Buildings	1,75,583	..	..	..	..	..	1,75,583	
Live Stock, Stores, Tools and Plant	3,74,263	..	..	..	..	..	3,74,263	
Railways and Tramways	60,056	..	..	..	..	..	60,056	
<b>Total Expenditure outside the Revenue Account during 1947-48</b>	<b>(a) 6,09,902</b>	..	(a) ..	..	..	..	<b>6,09,902</b>	
<b>Total Expenditure outside the Revenue Account to end of 1947-48</b>	<b>12,68,073</b>	<b>7,66,456</b>	<b>(b) 13,500</b>	<b>5,68,699</b>	<b>(c) ..</b>	<b>(d) ..</b>	<b>26,16,728</b>	

(a) Represents transaction for the period from 15th August 1947, to 31st March 1948.  
 (b) Represents West Bengal share of expenditure up to 14th August, 1947.  
 (c) The entire progressive expenditure on 14th August, 1947, related to West Punjab.  
 (d) The entire progressive expenditure of Rs. 5,02,314 representing the residual expenditure on the Rajpur Forest Tramway written off without financial adjustment.

## XI and 11.—Registration

The revenue under this head is derived from fees levied on the registration of documents. The work of the Department is to be regarded more as a convenience to the public and to Government than as a means of providing the administration with funds, as the bulk of the revenue is expended on the cost of administration.

## No 19.—ACCOUNT OF RECEIPTS under REGISTRATION for the year ended 31st March 1948

	PROVINCIAL GOVERNMENTS										Total	
	Central Government (a)	Government of Coorg	Government of Madras	Government of Bombay	Government of West Bengal (a)	Government of United Provinces	Government of East Punjab (a)	Government of Bihar	Government of Central Provinces and Berar	Government of Assam		Government of Orissa
Fees for registering documents	Rs. 1,08,746	Rs. ..	Rs. 59,60,571	Rs. 28,46,751	Rs. 16,76,859	Rs. 13,90,506	Rs. 1,03,856	Rs. 41,25,218	Rs. 14,87,738	Rs. 2,78,385	Rs. 4,07,785	Rs. 1,84,40,415
Fees for copies of registered documents	10,416	16,400	1,96,756	64,477	60,636	1,02,990	14,588	1,60,155	39,847	8,104	9,438	6,84,107
Miscellaneous	4,379	..	17,41,096	45,311	2,08,158	2,74,551	9,036	1,81,389	70,120	13,635	20,902	25,77,577
<b>Total</b>	1,23,541	16,400	78,98,423	29,56,539	19,45,653	17,68,047	1,27,480	44,66,762	15,97,705	3,00,424	5,07,125	2,17,08,099
Deduct—Refunds	2,461	..	8,576	4,333	1,045	130	..	2,994	19	379	611	20,448
<b>Total Revenue from Registration.</b>	1,21,080	16,400	78,89,847	29,52,206	19,44,608	17,67,917	1,27,480	44,63,768	15,97,686	3,00,045	5,06,614	2,16,87,651

## No. 19-A.—ACCOUNT OF EXPENDITURE under REGISTRATION for the year ended 31st March 1948.

	PROVINCIAL GOVERNMENTS										Total	
	Central Government (a)	Government of Coorg	Government of Madras	Government of Bombay	Government of West Bengal (a)	Government of United Provinces	Government of East Punjab (a)	Government of Bihar	Government of Central Provinces and Berar	Government of Assam		Government of Orissa
Superintendence	Rs. ..	Rs. ..	Rs. 1,17,666	Rs. 53,936	Rs. 35,992	Rs. 89,906	Rs. ..	Rs. 41,253	Rs. 36,710	Rs. ..	Rs. 7,742	Rs. 3,83,205
District charges	13,908	1,501	47,44,037	10,32,568	6,46,627	8,85,731	15,704	11,39,840	2,51,266	1,65,352	2,41,982	91,38,516
Works	..	..	..	..	..	27,109	..	..	..	780	..	27,889
CHARGES IN ENGLAND— High Commissioner	..	..	..	..	..	2,774	..	..	..	..	..	2,774
Leaves salary and deputation pay	..	..	..	..	..	..	..	..	..	..	..	21
Other charges	..	..	..	21	..	..	..	..	..	..	..	..
<b>Total Expenditure under Registration.</b>	13,908	1,501	48,61,703	10,86,525	6,82,619	10,05,520	16,704	11,81,093	2,87,976	1,66,132	2,49,724	95,52,405
Charged	..	..	..	..	..	..	..	..	1,141	..	..	..
Voted	..	..	..	..	..	..	..	..	..	..	..	..
Authorised	13,908	1,501	48,61,703	10,86,525	6,82,619	10,05,520	16,704	11,81,093	2,86,835	1,66,132	2,49,724	95,52,405

(a) Represents transactions for the period from 15th August 1947 to 31st March 1948.

## XII and 12—Receipts under and Charges on account of Motor, Vehicles Acts

## REVENUE

The receipts under the Motor Vehicles Acts are recorded under this major head. Such receipts when realised in stamps may, at the option of the Provincial Governments, be credited under the head "IX—Stamps" instead of under this head.

## EXPENDITURE

2. The charges shown under this head relate chiefly to the establishments employed on the collection of receipts under Motor Vehicles Acts, inspection of motor vehicles and compensations to local bodies, etc. Charges incurred in any Administrative Department of Government are debited to the major head connected with the Department concerned.

No. 20.—ACCOUNT OF RECEIPTS UNDER MOTOR VEHICLES ACTS FOR THE YEAR ENDED 31st MARCH 1948

	PROVINCIAL GOVERNMENTS										Total	
	Central Government (a)	Government of Coorg	Government of Madras	Government of Bombay	Government of West Bengal (a)	Government of United Provinces (a)	Government of East Punjab	Government of Bihar	Government of Central Provinces and Berar	Government of Assam		Government of Orissa
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Receipts under the Indian Motor Vehicles Act	2,13,271	20,862	21,93,258	17,89,771	5,83,508	..	1,17,004	4,45,121	4,55,337	4,01,927	41,785	62,61,844
Receipts under the Provincial Motor Vehicles Taxation Act	3,91,371	2,07,773	1,41,20,983	82,44,991	22,03,284	32,27,262	3,01,707	..	17,66,986	9,03,279	2,06,808	3,15,73,944
Fees and other receipts	5,666	..	4,87,790	92,654	63,785	43	5,469	..	9,233	3,10,035	..	9,74,575
Total	6,10,208	2,28,635	1,63,02,031	1,01,27,416	28,50,577	32,27,305	4,24,180	4,45,121	22,31,256	16,15,241	2,48,393	3,98,10,363
Deduct—Refunds	3,00,248	2,450	1,37,692	52,499	5,033	5,659	..	17,804	23,610	2,768	1,028	5,46,821
Total Receipts under Motor Vehicles Acts	3,09,960	2,26,185	1,66,64,339	1,00,74,917	28,45,544	32,21,646	4,24,180	4,27,317	22,07,646	16,12,473	2,47,366	3,82,61,542

A. and AA. — Princi pal Revenue Meas 1s etc.

(a) Represents transactions for the period from 15th August 1947 to 31st March 1948.

## No. 20-A.—ACCOUNT OF EXPENDITURE ON ACCOUNT OF MOTOR VEHICLES ACTS for the year ended 31st March 1948.

## PROVINCIAL GOVERNMENTS

	Central Government (a)	Government of Coorg	Government of Madras	Government of Bombay	Government of West Bengal (u)	Government of United Provinces	Government of East Punjab (u)	Government of Bihar	Government of Central Provinces and Berar	Government of Assam	Government of Orissa	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Charges of collection . . . . .	32,208	..	1,12,343	3,04,568	..	..	4,363	60,536	1,01,883	86,915	16,774	7,19,590
Inspection of Motor Vehicles . . . . .	..	4,038	1,29,907	5,72,815	..	..	1,15,939	81,722	19,811	7,197	6,358	9,17,417
Compensation to Local Bodies, etc.	61,818	40,000	90,81,144	7,01,177	2,83,064	..	..	..	60,541	1,70,000	78,945	104,60,689
Transfer to the Provincial Road Funds . . . . .	..	..	..	51,76,371	..	33,40,000	..	..	..	..	..	85,16,371
Other charges . . . . .	..	..	3,23,494	168	..	2,333	..	31,776	34,854	2,50,282	14	6,42,921
Charges in England—												
<i>High Commissioner</i>												
Leave salaries and deputation pay	..	..	..	10,670	..	..	2,646	..	..	..	..	13,316
Sterling Overseas Pay . . . . .	..	..	..	3,667	..	..	..	..	..	..	..	3,667
Store for India . . . . .	..	..	..	5	..	..	..	..	..	..	..	5
Other Charges	..	..	..	27	..	..	..	..	..	..	..	27
<b>Total Expenditure on account of Motor Vehicles Acts.</b>	94,026	44,638	96,46,888	67,09,498	2,83,064	33,42,333	1,22,948	1,54,034	2,07,089	5,14,394	1,01,001	2,12,80,003
Charged . . . . .	..	44,638	90,86,061	58,91,165	2,83,064	..	..	..	50,541	1,335	..	..
Voted Authorized . . . . .	94,026	..	6,60,827	8,78,333	..	33,42,333	1,22,948	1,54,034	1,56,548	5,13,059	1,01,001	..

(a) Represents transactions for the period from 15th August 1947 to 31st March 1948.

## XIII and 13—Other Taxes and Duties

These major heads record the transactions relating to taxes imposed on Luxuries including taxes on Entertainments, Amusements, Betting and Gambling, and also the transactions in connection with Electricity and Tobacco duties levied by Provincial Governments. The cost of collection of these taxes, where a separate agency has not been appointed for the purpose, is adjusted under the respective major heads. Only the cost of any special establishment employed on the collection of these taxes is debited to this major head.

## No. 21.—ACCOUNT OF RECEIPTS UNDER OTHER TAXES AND DUTIES FOR THE YEAR ENDED 31st MARCH 1948.

	PROVINCIAL GOVERNMENTS										Total	
	Central Government (a)	Government of Coorg	Government of Madras	Government of Bombay	Government of West Bengal (a)	Government of United Provinces	Government of East Punjab (a)	Government of Bihar	Government of Central Provinces and Berar	Government of Assam		Government of Orissa
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A.—TAXES ON LUXURIES INCLUDING TAXES ON ENTERTAINMENTS, AMUSEMENTS, BETTING, AND GAMBLING—</b>												
Entertainment Tax . . . . .	4,91,724	..	74,99,363	95,57,244	35,43,682	36,28,622	2,36,949	12,12,334	22,60,807	2,92,626	1,24,021	2,88,47,372
<b>Betting Tax—</b>												
Totalisator . . . . .	..	..	20,37,825	54,31,787	38,13,676	..	..	..	..	..	..	1,13,83,288
Bookmakers . . . . .	..	..	14,08,934	40,86,612	31,37,937	2,03,906	..	..	..	..	..	88,37,369
Luxury Tax . . . . .	81,369	..	..	16,00,000	..	10,95,382	..	..	..	..	..	26,76,751
	5,73,093	..	1,09,46,122	2,05,75,643	1,04,95,295	49,27,910	2,36,949	12,12,334	22,60,807	2,92,626	1,24,021	5,16,44,800
<b>Deduct—Refunds</b>	..	..	12,416	9,921	..	17,376	..	9,082	5,097	..	..	63,852
	5,73,093	..	1,09,33,706	2,05,65,722	1,04,95,295	49,10,534	2,36,949	12,03,252	22,55,780	2,92,626	1,24,021	5,15,90,948
<b>B.—RECEIPTS FROM ELECTRICITY DUTIES.—</b>												
Fees under the Indian Electricity Rules 1922 and fees for the electrical inspection of cinemas	..	..	99,985	4,18,303	63,492	13,439	7,341	42,637	44,102	26,124	10,352	7,25,775
Other receipts . . . . .	..	..	13,74,571	60,57,937	40,77,705	40,163	..	..	37	..	4,060	1,15,54,533
	..	..	14,74,556	64,76,240	41,41,257	53,602	7,341	42,637	44,139	26,124	14,412	1,22,80,308
<b>Deduct—Refunds</b>	..	..	30,567	290	..	577	..	..	1,305	..	..	32,739
	..	..	14,43,989	64,75,950	41,41,257	53,025	7,341	42,637	42,834	26,124	14,412	1,22,47,569
<b>TOTAL B.—RECEIPTS FROM ELECTRICITY DUTIES</b>	..	..	1,23,77,665	2,70,41,672	1,46,36,552	49,63,559	2,44,280	12,45,889	22,98,614	3,18,720	1,38,433	6,38,38,517
(Carried over)	5,73,093	..	..	..	..	..	..	..	..	..	..	..

A. and AA—Principal Revenue Head, etc

(a) Represents transactions for the period from 15th August 1947 to 31st March 1948.

	PROVINCIAL GOVERNMENTS											Total
	Central Government (a)	Government of Coorg	Government of Madras	Government of Bombay	Government of West Bengal (a)	Government of United Provinces	Government of East Punjab (a)	Government of Bihar	Government of Central Provinces and Berar	Government of Assam	Government of Orissa	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward .	5,73,093	..	1,23,77,665	2,70,41,672	1,46,36,552	49,63,559	2,44,290	12,45,889	22,98,614	3,18,750	1,38,433	6,38,38,517
<b>C—RECEIPTS FROM TOBACCO DUTIES—</b>												
Receipts under the Madras Tobacco (Taxation of Sales and Licensing) Act, 1939 .	..	..	23,072	..	..	..	..	..	..	..	..	23,072
Receipts under the Punjab Tobacco Vend Fees Act, 1934 .	..	..	..	..	..	..	13,033	..	..	..	..	13,033
Receipts under the Central Provinces and Berar Tobacco Act, 1939 . . . . .	..	..	..	..	..	..	..	..	1,77,338	..	..	1,77,338
Compensation received from the Central Government for suspension of Provincial measures of taxation on wholesale trade in Tobacco	..	4,600	22,00,000	29,00,000	..	..	6,000	..	3,19,400	..	..	54,30,000
<b>Total</b> .	..	4,600	22,23,072	29,00,000	..	..	19,033	..	4,96,738	..	..	56,43,443
Deduct—Refunds .	..	..	7,699	..	..	..	..	..	75	..	..	7,674
<b>TOTAL C.—RECEIPTS FROM TOBACCO DUTIES</b> .	..	4,600	22,15,473	29,00,000	..	..	19,033	..	4,96,663	..	..	56,35,769

BANK OF INDIA	D.— OTHER ITEMS												
	Receipts under the Madras Regulation of the Sales of Cloth Act, 1937	..	..	11,044	..	..	..	..	..	..	..	..	11,044
	Receipts under the Sales of Motor Spirit Taxation Act.	..	17,089	52,58,598	..	54,78,739	..	1,77,068	..	..	..	..	1,09,31,494
	Receipts under the General Sales Tax	..	..	8,55,29,892	..	..	..	20,69,671	..	62,48,257	..	..	9,38,38,820
	Urban Immovable Property Tax	..	..	..	1,18,07,274	..	..	6,34,061	..	..	..	..	1,24,41,335
	Sales Tax	..	..	..	4,89,20,644	..	..	..	1,06,65,705	..	1,855	5,61,098	6,01,49,302
	Prize Competitions	..	..	..	3,68,929	..	..	..	..	..	..	..	3,68,929
	Receipts under the Bengal Finance Act, 1939	..	..	..	..	1,37,249	..	..	..	..	..	..	1,37,249
	Receipts under the United Provinces Sugar Factories Control Act, 1938	..	..	..	..	..	1,85,81,251	..	..	..	..	..	1,85,81,251
	Tax on Trade, professions, callings and employments	..	..	..	..	..	..	..	3,63,937	1,23,752	..	..	4,87,689
	Tax on Sales of Motor Spirit and Lubricants	..	..	..	..	..	17,93,360	..	6,63,406	13,22,762	13,77,392	1,28,654	52,85,574
	Receipts under the Bengal Finance (Sales Tax) Act, 1941	..	..	..	..	2,10,71,901	..	..	..	..	..	..	2,10,71,901
	A and AA—Principal Revenue Heads, etc.	Receipts under the Bengal Raw Jute Taxation Act, 1941	..	..	..	..	19,65,531	..	..	..	..	..	..
Receipts in England—High Commissioner		..	..	..	..	..	..	194	..	..	..	..	194
<b>Total</b>		..	17,089	9,07,90,534	6,10,96,847	2,86,53,420	2,03,74,611	28,80,994	1,13,29,111	79,34,956	15,02,999	6,89,752	22,52,70,313
<b>Deduct—Refunds</b>	..	..	24,05,769	60,066	9,952	..	14,167	83,855	2,822	3,576	..	..	25,80,197
<b>TOTAL D.— OTHER ITEMS</b>	..	17,089	8,83,84,765	6,10,36,791	2,86,43,468	2,03,74,611	28,66,827	1,12,45,256	79,32,134	14,99,423	6,89,752	..	22,26,90,116
<b>Total Receipts under Other Taxes and Duties</b>	5,73,093	21,689	10,29,77,903	9,09,78,463	4,32,80,020	2,53,38,170	31,30,150	1,24,91,145	1,07,27,411	18,18,173	8,28,185	..	29,21,64,402

(a) Represents transaction for the period from 15th August 1947 to 31st March 1948.



No. 21-A.—ACCOUNT of EXPENDITURE on COLLECTION of OTHER TAXES and DUTIES for the year ended 31st March 1948.

	Central Govern- ment (a)	PROVINCIAL GOVERNMENTS									Total
		Government of Madras	Government of Bombay	Government of West Bengal (a)	Government of United Provinces	Government of East Punjab (a)	Government of Bihar	Government of Central Provinces and Berar	Government of Assam	Government of Orissa	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Collection Charges—</b>											
Tax on sales of Motor Spirit and Lubricants	..	..	..	..	7,650	..	13,801	..	..	8,021	29,472
Entertainment Tax . . . . .	3,918	58,02,150	54,201	8,364	34,842	3,700	4,910	28,551	17,300	14,009	59,71,945
Betting Tax . . . . .	..	7,163	17,159	6,250	..	..	..	..	..	..	30,572
Punjab Urban Immovable Property Tax Act, 1940 and General Sales Tax Act, 1941 . .	..	..	..	..	..	3,22,980	..	..	..	..	3,22,980
Tax under Bengal Finance (Sales Tax) Act, 1941 . . . . .	..	..	..	4,65,066	..	..	..	..	..	..	4,65,066
Tax under the Bengal Finance Act, 1939 .	..	..	..	51,927	..	..	..	..	..	..	51,927
Charges under the Electricity Acts . .	..	1,87,680	2,38,473	50,826	84,154	33,402	..	35,221	..	..	6,29,756
Urban Immovable Property Tax . .	..	..	2,48,717	..	..	..	..	..	..	..	2,48,717
Charges in connection with Tobacco Duties .	..	..	..	..	..	214	..	907	..	..	1,121
Charges in connection with Sales of Cloth Act, 1937 . . . . .	..	254	..	..	..	..	..	..	..	..	254

Prize Competitions . . . . .	..	..	782	..	..	..	..	..	..	..	782
Commercial Taxes . . . . .	..	26,99,041	..	..	..	..	..	..	..	..	26,99,041
Sales Tax . . . . .	..	..	9,91,219	..	..	..	3,10,317	56,337	23,320	69,805	14,50,958
Charges in connection with Taxes on Trade, Professions, Callings and Employment . . . . .	..	..	..	..	..	..	..	581	..	..	581
Charges in England—											
<i>High Commissioner—</i>											
Leave salaries and deputation pay . . . . .	..	5,549	..	273	..	8,145	..	..	..	..	13,967
Sterling Overseas Pay . . . . .	..	631	..	746	..	1,019	..	..	..	..	2,396
Stores for India . . . . .	..	119	..	..	..	..	..	..	..	..	119
Other charges . . . . .	..	605	31	..	..	..	..	2	..	..	638
<b>Total Expenditure for Collection of Other Taxes and Duties . . . . .</b>	<b>3,918</b>	<b>87,03,192</b>	<b>15,50,582</b>	<b>5,83,452</b>	<b>1,26,646</b>	<b>3,69,460</b>	<b>3,29,028</b>	<b>1,21,599</b>	<b>40,620</b>	<b>91,835</b>	<b>1,19,20,332</b>
Charged . . . . .	..	27,670	11,243	..	..	..	..	..	1,331	..	
Voted . . . . .	3,918	86,75,522	15,39,339	5,83,452	1,26,646	3,69,460	3,29,028	1,21,599	39,289	91,835	
Authorised . . . . .											

A. and A.A.—Principal Revenue Heads, etc.

(2) Represents transactions for the period from 15th August 1947 to 31st March 1948.

**FINANCE AND REVENUE ACCOUNTS, 1947-48 (Post Partition)**

**Sections B. and BB.—Railway Capital and Revenue Accounts.**

	<b>Rs.</b>		<b>Rs.</b>
Capital Account	Receipts . . . . .	Nil	Receipts . . . . . 13,88,66,801 Expenditure . . . . . 13,88,66,801
	Expenditure outside the Revenue Account	3,18,93,752	
		<b>Revenue Account.</b>	

Major Head	No. of Account	Detail of Accounts	Page	Amount of each Account.			
				Voted	Charged	Major Head Total	
						Receipts	Expenditure
		<b>CENTRAL GOVERNMENT.</b>					
		<b>Capital Account.</b>		<b>Rs.</b>	<b>Rs.</b>	<b>Rs.</b>	<b>Rs.</b>
Railway . . . . .	22	Statement showing the percentage of net Revenue Receipts of Railways on Capital Outlay and the net gain or loss to Government after meeting all expenditure against the net Revenue Receipts.	88	..	..	..	..
Capital Expenditure on Railways	23	Indian Railways—Capital Expenditure	92	3,18,93,752	..	..	3,18,93,752
Account of Capital contributed by Companies, Indian States and District Boards, etc., towards outlay on Indian Government Railways.	23 A	Share and Debenture capital raised by Companies, including capital subscribed by Indian States, District Boards, etc.	94	..	..	..	..
Redemption of Liabilities.	23-B	Statement of Liability involved in the purchase by the Indian Government of the capital of the old Guaranteed Companies.	95	..	..	..	..
General . . . . .	23-C	General Abstract of Capital Expenditure and Results (Summary.)	98	..	..	..	..
		<b>TOTAL CAPITAL ACCOUNT .</b>	..	..	..	..	3,18,93,752
		<b>Revenue Account</b>					
Gross Receipts . . . . .	24	Gross Receipts . . . . .	104	..	..	1,00,90,75,804	..
		Deduct—Gross Expenditure . . . . .	105	91,80,67,322	..	91,80,67,322	..
		<b>Net Receipts .</b>		..	..	9,10,08,482	..
Interest . . . . .	26 & 26-A	Interest on Debt . . . . .	{ 112 & 114	..	13,29,23,499	..	13,29,23,499
Subsidised Companies .	27	Interest on Capital contributed by Companies.	116	..	..	..	..
	27-A	Government share of Surplus Profits and Repayment of advances of Interest.	116	..	..	1,14,853	..
	27-A	Land and Subsidy . . . . .	116	63,314	..	..	63,314
Railway Miscellaneous Receipts.	28	Railway Miscellaneous Receipts . . . . .	117	..	..	2,19,20,739	..
Miscellaneous Railway Expenditure.	28-A	Miscellaneous Railway Expenditure . . . . .	117	58,79,991	..	..	58,79,991
Appropriation to and from Railway Depreciation Reserve and Reserve Fund.	25	Repayment to the Railway Depreciation Reserve Fund.	108	..	..	..	..
	25-A	Transfer from Railway Reserve Fund	109	..	..	2,58,22,730	..
	25-B	Transfer to/from Railway Betterment Fund.	110	..	..	..	..
Contribution to General Revenues.	22-A	Contribution to General Revenues . . . . .	90	..	..	..	..
		<b>TOTAL REVENUE ACCOUNT (CENTRAL)</b>	..	..	..	13,88,66,804	13,88,66,804
		<b>PROVINCIAL GOVERNMENTS Revenue Account</b>					
Subsidised Companies	27	Government share of Surplus Profits and Repayment of advances of Interest.	116	..	..	..	..
	27-A	Land and Subsidy . . . . .	116	..	..	..	..
Railway Miscellaneous Receipts.	28	Railway Miscellaneous Receipts . . . . .	117	..	..	..	..
Miscellaneous Railway Expenditure.	28-A	Miscellaneous Railway Expenditure . . . . .	117	..	..	..	..
		<b>TOTAL REVENUE ACCOUNT (PROVINCIAL)</b>	..	..	..	..	..

## Section B. and BB.—Railway Capital and Revenue Accounts

## GENERAL NOTE

The main scheme of these accounts is designed to show :—

(a) The Capital outlay on each Railway (Account No. 22).

(b) The net Working Receipts, comprising the Gross Receipts less the expenses of working (Account No. 24).

(c) The percentage of (b) on (a) (Account No. 22).

(d) The outgoings in the shape of shares of Surplus Profits paid to the Working Companies and Interest Charges on the Capital expended (Accounts Nos. 22 and 26).

(e) The net gain or loss to Government (Account No. 22).

(f) The percentage of (e) on (a) (Account No. 22).

(g) The contributions to General Revenues and the Railway Reserve Fund (Account No. 22-A).

(h) The balance in hand of the Depreciation Reserve and Reserve Funds (Accounts Nos. 25 and 25-A).

2. Indian railways have been constructed either by Government or by private Companies. On completion of construction, they have been worked either by Government or by the Company which originally built them, or have been handed over to another Company to work. All the railways originally owned by Companies have, by the end of 1944-45, been purchased and are worked by Government. Prior to 1945-46 however, some of them, as in the case of the South Indian Railway, were handed back to be worked by the Company which originally constructed them and some on purchase were handed over to other Railways to work under contract: thus parts of the old Madras Railway were handed over to the Madras and Southern Mahratta, and South Indian Railways to work. The Delli-Ambala-Kalka and the Southern Punjab Railways, which were built by Companies have been purchased by Government and are worked by the Eastern Punjab Railway.

3. The East Coast Railway was originally constructed and worked by Government as a famine protective line, but its northern and southern sections were subsequently made over to the defunct Bengal Nagpur and Madras Railway Companies, respectively, to work as part of their system. The Bezwada Extension and the Dhone (Dronachellam) Kurnool Railways are in the same way worked by H. E. H. the Nizam's

State Railway (formerly the Nizam's Guaranteed State Railway Company). The terms on which one Railway works another are in all cases, except where a purchased railway has been absorbed entirely in an Indian Government Railway system, incorporated in a contract. Hardly two of these contracts are alike in every respect. It is impossible to set out in these pages the differences arising out of the varying terms of the contracts or to take account in every case of the histories of the railways since construction.

4. It may be noted, in the first place, that no railway is entered in these accounts unless Government has at the present moment some immediate interest in it, either by the receipt of money from it or the expenditure of money upon it. Railways which are actually included in these accounts fall under two main categories :—

(a) those in which Government has a capital interest; and (b) those in which it has not.

5. The second class comprises for the most part the Branch Line Companies formed before the introduction of the present policy of financing branch lines enunciated in paragraph 7 *infra*. Generally, the main financial conditions of the contracts with such Companies are :—

(1) the provision of land by Government free of cost to the Companies;

(2) financial assistance in the shape of a firm guarantee of 3½ per cent. on the Capital, or a rebate out of the net receipts of the parent system accruing from "interchanged traffic", sufficient to make up, with the net earnings of the Branch, an amount equivalent to 5 per cent. on the capital; and

(3) equal division between Government and the Branch line Company of surplus profits over and above 5 per cent.

6. A number of small railways in India have been constructed by Companies on these terms. The financing of such railways falls outside the Government programme of railway construction, the capital transactions appearing in the accounts representing merely the receipt and payment of deposits by these railways (*vide* Account No. 106). The value of land is charged to Government as Railway Revenue expenditure outside the accounts of the Company (*vide* Account No. 27-A). Similarly the Government share of the Surplus Profits of the Railway in excess of 5 per cent. is credited as a Revenue Receipt (*vide* Account No. 27). In each case in which Government gives a direct guarantee, there is a liability

in respect of interest, and if Government were to make a payment under this liability it would figure in the accounts as Government-expenditure on the railway (*vide* Account No. 27A).

7. A new policy was introduced in 1924-25 for the construction and financing of branch lines. Under this policy endeavours are to be made to reduce by purchase the number of existing branch line companies and Government is to find the capital required for the construction or extension of branches to existing main systems. The construction of any branch or feeder lines not expected to be remunerative, which a Provincial Government may desire to have constructed for purely local reasons or administrative advantages, will be considered, provided the Provincial Government is prepared to guarantee the Central Government against any loss involved in the working of such lines.

8. Government has much greater immediate interest in those railways the capital expenditure on which has been provided wholly or mainly by it. Prior to 1944-45 the main divisions of these railways were:—

A.—Indian Government Railways.

B.—Indian Government Railways worked by Companies or by Indian States.

The second class comprised Railways towards the cost of which the working agents contributed a small amount of share capital on which a definite rate of interest was guaranteed by Government and in respect of which they received a share of the surplus profits after meeting all charges for interest on capital. The Bezwada Extension and Dhone-Kurnool Railways are worked by Indian States which have not contributed any Capital towards their construction.

Both classes were financed in the same way, through the Government programme, the funds for which were usually provided either from surplus revenues, or from loans forming part of the Public Debt of India, or from Share Capital, Debentures and Debenture Stock raised by the Working Companies.

By the end of 1944-45 Government has taken over the working of all the Indian Government Railways hitherto worked by Companies. The second class, therefore, now comprises Railways *viz.* Bezwada Extension and Dhone Kurnool Railways, which are worked by Indian States.

9. The scheme for the separation of Railway finances from the general finances of the Central Government was brought into force with effect from 1924-25. The main features of this scheme are—

(1) a definite annual contribution from Railways to General Revenues calculated with reference to the capital outlay and the profits realised; and

(2) the establishment of a Reserve Fund and a Depreciation Reserve Fund for Railways.

ACCOUNT No. 22.—*Statement of Net Revenue Receipts of Indian Government Railways for the period 15-3-1947 to 31-3-1948 and of the percentage of those figures on the Capital outlay up to 31st March 1948; and also of the net gain or loss to Government after meeting all expenditure against the Net Revenue Receipts.*

This is the main account and the accounts which follow in this Section work up to it though they may contain information which is important for other reasons. It brings together the capital outlay on each railway which is financed by Government and the net revenue receipts of the year, and from these deduces the percentage return of the net revenue receipts on the capital expenditure. The final net gain or loss to Government on the financial results of the year's working is then worked out for each railway after deducting interest charges.

2. In arriving at the final net gain or loss for all railways and the Contribution to General Revenues certain miscellaneous receipts and payments relating to subsidised railways and other miscellaneous railway receipts and expenditure have to be added to, or deducted from, the net gain or loss calculated for Indian Government Railways. The necessary addition or deduction is made at the foot of the statement.

3. In the accounts of Company-managed railways, working expenses include actual expenditure on renewals and replacements and exclude contribution to the Depreciation Reserve Fund. In Government accounts, contribution in respect of Company-managed railways is debited to working expenses and expenditure on renewals and replacements on those railways to Depreciation Reserve Fund. The net effect of these adjustments made in Government accounts is shown as one item in Account No. 24 but has been split up and shown against each railway in column 4 of this Account in order that the net gain or loss of Company-managed railways may be comparable with that of Indian Government Railways.

No. 22—STATEMENT of NET REVENUE RECEIPTS OF INDIAN GOVERNMENT RAILWAYS for the period 15-8-1947 to 31-3-1948 and of the percentage to those figures on the provisional Capital outlay up to 31st March 1948 and also of the net gain or loss to Government after meeting all expenses against the Net Revenue Receipts.

Class and Name of Railway	Capital outlay to end of 1947-48 (Account No. 23)	Net Revenue Receipts (Account No. 24)			Percentage of Net Revenue Receipts (column 5) on Capital Outlay (column 2)	Deduct interest on Capital outlay. (Account No. 28)	Net Gain or Loss to Government. Difference between columns (8) and (9)		Percentage of Gain or Loss on Capital outlay
		Net Receipts	Difference between contribution to Depreciation Reserve Fund and cost of renewals and replacements on Indian Govt. Rlys. worked by Indian States	Net			Gain	Loss	
<b>CENTRAL GOVERNMENT</b>									
Commercial Lines									
Indian Government Railways.									
Assam (including A.R. L.P.) . . . . .	22,67,98,584	—75,74,544	..	—75,74,544	—3.34	46,04,453	..	1,21,78,997	—5.37
Bengal Nagpur . . . . .	83,65,30,783	—1,27,93,343	..	—1,27,93,343	—1.53	1,71,11,467	..	2,09,04,810	—3.57
Bombay, Baroda and Central India . . . . .	77,43,19,005	1,89,66,460	..	1,89,66,460	2.45	1,44,08,564	46,57,896	..	.59
East Indian . . . . .	1,77,95,28,990	58,51,409	..	58,51,409	.33	3,60,35,271	..	3,01,83,862	—1.69
Great Indian Peninsula . . . . .	1,19,46,31,025	2,35,73,662	..	2,35,73,662	1.97	2,29,42,765	6,30,897	..	.05
Madras & Southern Mabratta . . . . .	54,02,01,343	3,04,01,068	..	3,04,01,068	5.63	1,20,18,682	1,83,82,386	..	3.40
East Punjab . . . . .	44,52,11,605	35,88,714	..	35,88,714	.80	92,69,027	..	56,80,313	—1.28
Oudh Tirhut . . . . .	37,46,71,417	31,60,518	..	31,60,518	.84	76,23,748	..	44,63,230	—1.19
South Indian . . . . .	44,29,13,134	2,98,93,542	..	2,98,93,542	6.75	76,95,536	2,21,98,006	..	5.01
Railway Collieries . . . . .	5,55,40,732	..	..	..	..	11,31,341	..	11,31,341	—2.04
Total . . . . .	6,67,03,46,618	9,50,67,486	..	9,50,67,486	1.43	13,28,40,854	..	3,77,73,368	—5.7
Indian Government Railways worked by Indian States.									
Bezwada and Dhona Kurnool . . . . .	46,18,755	1,61,930	—17,501	1,34,429	2.91	94,331	40,098	..	.87

Miscellaneous . . . . .	..	-41,93,433	..	-41,93,433	..	-11,686	..	41,81,747	..	..
<b>Total</b>	46,18,755	-40,11,503	-47,501	-40,59,004	-87.88	82,645	..	41,41,649	-89.67	
<b>Total Commercial Lines</b>	6,67,49,65,373	9,10,55,983	-47,501	9,10,08,482	1.36	13,29,23,499	..	4,19,15,017	-0.63	
<b>TOTAL CENTRAL GOVERNMENT</b>	0,67,49,65,373	9,10,55,983	-47,501	9,10,08,482	1.36	13,29,23,499	..	*4,19,15,017	-0.63	

	Central	Provincial	Distribution :—	Rs.
	Rs.	Rs.		
*Net loss on Indian Government Railways as above	4,19,15,017	..	Contribution to General Revenues . . . . .	..
Add—Net receipts on account of Subsidized Companies (Accounts Nos. 27 and 27-A)	51,539	..	Railway Betterment Fund . . . . .	..
Railway Miscellaneous Receipts less Miscellaneous Railway Expenditure (Accounts Nos. 28 and 28-A)	1,60,40,748	..	Railway Reserve Fund . . . . .	..
<b>Total loss on Railways (Accounts Nos. 2, 3, 5 and 6).</b>	<b>2,58,22,730</b>	<b>—</b>		

NOTE:—The Capital-at-charge shown in Column 2 is provisional pending closing of the pre-partition accounts.

No. 22—STATEMENT of NET REVENUE RECEIPTS OF INDIAN GOVERNMENT RAILWAYS for the period 15-8-1947 to 31-3-1948 and of the percentage to those figures on the provisional Capital outlay up to 31st March 1948 and also of the net gain or loss to Government after meeting all expenses against the Net Revenue Receipts.

Class and Name of Railway  1	Capital outlay to end of 1947-48 (Account No. 23)  2	Net Revenue Receipts (Account No. 24)			Percentage of Net Revenue Receipts (column 5) on Capital Outlay (column 2)  6	Deduct interest on Capital outlay. (Account No. 26)  7	Net Gain or Loss to Government. Difference between columns (5) and (7)		Percentage of Gain or Loss on Capital outlay  10
		Net Receipts  3	Difference between contribution to Depreciation Reserve Fund and cost of renewals and replacements on Indian Govt. Rlys. worked by Indian States  4	Net  5			Gain  8	Loss  9	
<b>CENTRAL GOVERNMENT</b>									
Commercial Lines									
Indian Government Railways.									
Assam (including A.R. L.P.) . . . . .	22,67,98,584	—75,74,544	..	—75,74,544	—3.34	46,04,453	..	1,21,78,997	—5.37
Bengal Nagpur . . . . .	83,65,30,783	—1,27,93,343	..	—1,27,93,343	—1.53	1,71,11,467	..	2,99,04,810	—3.57
Bombay, Baroda and Central India . . . . .	77,43,19,005	1,89,66,460	..	1,89,66,460	2.45	1,44,08,564	45,57,896	..	.69
East Indian . . . . .	1,77,95,28,990	58,51,409	..	58,51,409	.33	3,60,35,271	..	3,01,83,862	—1.69
Great Indian Peninsula . . . . .	1,19,46,31,025	2,35,73,662	..	2,35,73,662	1.97	2,29,42,765	6,30,897	..	.05
Madras & Southern Mahratta . . . . .	54,02,01,343	3,04,01,068	..	3,04,01,068	5.63	1,20,18,682	1,83,82,386	..	3.40
East Punjab . . . . .	44,52,11,605	35,88,714	..	35,88,714	.80	92,69,027	..	56,80,313	—1.28
Oudh Tirhut . . . . .	37,46,71,417	31,60,518	..	31,60,518	.84	76,23,748	..	44,63,230	—1.19
South Indian . . . . .	44,29,13,134	2,98,93,542	..	2,98,93,542	6.75	76,95,536	2,21,98,006	..	5.01
Railway Colln . . . . .	5,55,40,732	..	..	..	..	11,31,341	..	11,31,341	—2.04
Total	6,67,03,46,618	9,50,67,486		9,50,67,486	1.43	13,28,40,854		3,77,73,368	—5.7



Miscellaneous	..	-41,93,433	..	-41,93,433	..	-11,686	..	41,81,747	..
Total	46,18,755	-40,11,503	-47,501	-40,59,004	-87.88	82,645	..	41,41,649	-89.67
Total Commercial Lines	6,67,49,65,373	9,10,55,983	-47,501	9,10,08,482	1.36	13,29,23,499	..	4,19,15,017	-0.63
TOTAL CENTRAL GOVERNMENT	6,67,49,65,373	9,10,55,983	-47,501	9,10,08,482	1.36	13,29,23,499	..	*4,19,15,017	-0.63

	Distribution :—	Rs.
Contribution to General Revenues	. . . . .	..
Railway Betterment Fund	. . . . .	..
Railway Reserve Fund	. . . . .	..

Net loss on Indian Government Railways as above	4,19,15,017	..
Add—Net receipts on account of Subsidized Companies (Accounts Nos. 27 and 27-A)	51,539	..
Railway Miscellaneous Receipts less Miscellaneous Railway Expenditure (Accounts Nos. 28 and 28-A)	1,60,40,748	..
Total loss on Railways (Accounts Nos. 2, 3, 5 and 6).	2,58,22,730	—

NOTE :—The Capital-at-charge shown in Column 2 is provisional pending closing of the pre-partition accounts.

**ACCOUNT No. 22-A.—Statement of Contribution to General Revenues and amounts accruing to Railway Reserve Fund.**

This account sets out in detail the method of calculation adopted for arriving at the amount contributed to General Revenues and to the Railway Reserve Fund. The main points underlying the payment of this contribution till 1942-43 and the constitution of the Reserve Fund were —

(1) In consideration of the Railway finances having been separated from the general finances of the country, the General Revenues received a definite annual contribution from railways which was the first charge on the net receipts of railways.

(2) The contribution was based on the capital outlay and working results of commercial Lines, and was a sum equal to one per cent. on the capital outlay on Commercial Lines (excluding capital contributed by Companies and Indian States, etc.), at the end of the financial year next but one preceding, plus one fifth of any surplus profits remaining after payment of that fixed return; subject to the condition that, if in any year Railway Revenues were insufficient to provide the percentage of one per cent on the capital outlay, surplus profits in the next or subsequent years would not be deemed to have accrued for purposes of division until such deficiency had been made good. The interest on the capital outlay on and the loss in working Strategic Lines were borne by General Revenues and were consequently deducted from the contribution so calculated in order to arrive at the amount payable from Railway to General Revenues each year.

(3) Any surplus remaining after that payment to General Revenues was transferred to a Railway Reserve; provided that, if the amount available for transfer to the Railway Reserve exceeded in any one year three crores of rupees, two-thirds only of the excess over 3 crores was transferred to the Railway Reserve and the remaining one third accrued to General Revenues.

2. In 1931-32 no surplus was available for providing the contribution to General Revenues, the net loss on the working of railways during the year being met partly by drawing upon the available balance in the Reserve Fund and partly by withdrawal from the Depreciation Reserve Fund. Similarly, the whole amount of the loss in the working of Railways from 1932-33 to 1935-36 was met by withdrawal from the Depreciation Reserve Fund. It was intended that when Railways earned surpluses in later years, after meeting all expenses including interest, they should repay first the withdrawals from the Depreciation Reserve Fund and thereafter the arrears of contribution. Interest on withdrawals from the commercial portion of the Depreciation Reserve Fund to meet losses on strategic lines, which Railways had been bearing though under the convention such losses should have been borne by General Revenues, had to be deducted from the amount of arrear contribution for the payment of which Railways remained liable and which in addition to the withdrawals from the Depreciation Reserve Fund, had to be paid before appropriations could again be made to the Railway Reserve Fund.

Although it was decided that Railway Revenues should not be liable before the 1st April 1942 or before the fixation under Section 187 (I) of the Government of India Act, 1935, of the sum therein referred to, whichever is earlier, to repay to the Depreciation Reserve Fund maintained for Indian Government Railways the balance outstanding on the 1st April 1937 of the loan taken from the Fund to meet Railway deficits, or to pay to General Revenues any contributions due in respect of the period beginning on the 1st April 1931 and ending on the 31st March 1939, payments of Rs. 7,23,59,975 in 1940-41 and Rs. 15,36,60,861 in 1941-42 against the arrears of contributions, and Rs. 7,91,07,748 in 1941-42 against loans taken from the Depreciation Reserve Fund, were made. The unpaid contributions payable by the Railway Department for the period from 1931-32 to 1938-39 covered by the moratorium which amounted to Rs. 35,40,99,149, had thus been reduced to Rs. 12,80,78,313. From this figure should, however, be deducted the excess payments on account of contribution made in the past amounting to Rs. 17,71,202. Thus the amount outstanding on account of unpaid contributions stood at Rs. 12,63,07,111 on 31st March 1942.

The outstanding loan taken from the Depreciation Reserve Fund viz., Rs. 22,38,24,811 was repaid during 1942-43. Of this amount Rs. 16,08,18,305 was paid out of the surplus of the year and Rs. 6,30,06,506 out of the Reserve Fund, to which the sum representing the surplus of the year 1940-41 was credited. The arrears of contributions to General Revenues amounting to Rs. 12,63,07,111 were

also fully cleared during the year. Besides this amount, payment of a further sum of Rs. 2,35,32,133 in addition to the contribution of the year, viz., Rs. 5,14,29,756 was made to General Revenues outside the Convention of 1924, as approved by the Indian Legislative Assembly in its Convention Resolution of 1943. Thus, out of the surplus of Rs. 45,06,73,690, the total payment to General Revenues amounted to Rs. 20,12,63,000 and the Railway Reserve Fund received a sum of Rs. 8,85,86,385. The balance, viz., Rs. 16,08,18,305 was utilised towards repayment of the outstanding loan taken from the Depreciation Reserve Fund.

3. The following changes were made in the detail of the calculation of the contribution in the accounts of 1933-34. In converting sterling liabilities into Indian currency for the purpose of calculating the capital outlay on which the contribution was based, the practice up to 1932-33 was to take the rate of exchange at 16d. a rupee. It was considered that this procedure was open to objection as this rate was neither the standard rate nor the rate at which the liabilities were taken over and it was decided that from 1933-34 the conversion should be made at the rates of exchange prevailing at the time the liabilities came into being. Secondly while under the Convention capital contributed by Companies and Indian States was to be excluded from the Capital outlay for calculating the contribution, this expression had in practice been held, not to include the share capital of the Bombay, Baroda and Central India Railway Company (which has since been paid off on the termination of the contracts with the Company on 31st December, 1941) and South Indian Railway Company and £ 1½ million of the share capital of the Madras and Southern Mahratta Railway Company (which have since been paid off on the termination of contracts with the companies on 31st March 1944), as these amounts were not contributed by the Companies in cash but formed part of the price payable to the Companies on the purchase of the lines. It was then decided that these amounts, which were to all intents and purposes part of the capital of these three Railway Companies which Government were liable to repay at the time of termination of their contracts, should be treated exactly in the same way as all other capital contributed by Companies and excluded from the capital outlay on which railways were expected to pay a contribution of 1 per cent.

The decision to adopt the rate in force when the liabilities came into being was based on the assumption that the capital outlay was the actual expenditure on the purchase and construction of railways. It was, however, considered that it would be legitimate and correct according to commercial practice to adopt the rupee amount which would be required to discharge the liabilities in question and for this purpose to apply, the standard rate of exchange to these transactions. The rate for conversion was accordingly changed to 1s. 6d. the rupee with effect from the calculations for 1937-38.

4. From 1st April 1943 so much of the Convention as provided for the contribution and allocation of surpluses to general revenues ceased to be in force and until a new Convention is adopted by the Assembly, the allocation of the surplus on commercial lines between the railway reserve and general revenues shall be decided each year on consideration of the needs of the railways and general revenues, the loss, if any, on strategic lines being recovered from general revenues. During 1943-44 25% of the surplus on Commercial Lines was transferred to the Railway Reserve Fund and the remaining 75% after meeting the loss on Strategic Lines, was credited to General Revenues. In 1944-45, a fixed contribution of Rs. 32 crores net was made to General Revenues out of the surplus of the year. In 1945-46 also the same amount had been paid to General Revenues.

In 1946-47, contribution to general revenues was made at 1 per cent. of the capital at-charge of Commercial Lines (less Capital contributed by Indian States and District Boards) at the end of penultimate year, less loss on strategic lines during the current year plus half the balance of surplus left over after meeting the contribution to general revenues as above and appropriating Rs. 3 crores to the Railway Betterment Fund vide Account No. 22.

5. During 1947-43 (15-8-1947 to 31-3-1948), no contribution was made to the general revenues. There was actually a deficit of Rs. 2,58,22,730 and this was met by a withdrawal from the Railway Reserve Fund. This deficit is, however, provisional as, in the absence of closing of accounts for the period ending 14th August 1947, it has not been possible to work out the actual loss. The closing of the accounts for the pre-partition period is held up due to non-receipt of the accounts of the undivided B.A. and the N.W. Railways from the Pakistan authorities. On the final closing of these accounts necessary readjustment of the loss worked out for the period 15-8-1947 to 31-3-1948 will be made.

**No. 22-A.—STATEMENT showing calculation of CONTRIBUTION to GENERAL REVENUES and amount accruing to RAILWAY RESERVE FUND during the period 15-8-1947 to 31-3-1948.**

	Commercial	Strategic	Total
Receipts (15-8-1947 to 31-3-1948).			
Gross Traffic receipts . . . . .	1,00,90,75,804		1,00,90,75,804
Subsidised Companies, Government shares of surplus profits, etc. . . . .	1,14,853	..	1,14,853
Interest on Depreciation Reserve Fund and Reserve Fund Balances . . . . .	2,07,20,590	..	2,07,20,590
Railway Miscellaneous Receipts . . . . .	12,00,149	..	12,00,149
<b>Total Receipts . . . . .</b>	<b>1,03,11,11,396</b>	<b>..</b>	<b>1,03,11,11,396</b>

	Commercial	Strategic	Total
(ii) Expenditure :—			
Working Expenses . . . . .	91,17,13,147	..	91,17,13,147
Payment to Worked lines . . . . .	63,54,175	..	63,54,175
Interest :—			
Capital outlay . . . . .	13,29,23,499	..	13,29,23,499
Land and subsidy . . . . .	63,314	..	63,314
Miscellaneous Railway Expenditure . . . . .	58,27,981	52,010	58,79,991
<b>TOTAL—EXPENDITURE . . . . .</b>	<b>1,05,68,82,116</b>	<b>52,010</b>	<b>1,05,69,34,126</b>
Loss in working met by withdrawal from Railway Reserve Fund . . . . .	2,57,70,720	52,010	2,58,22,730

*ACCOUNT No. 23—Statement of Capital Expenditure on the Construction and Purchase of Railways during the period 15-8-1947 to 31-3-1948 and to end of the year 1947-48.*

This Account sets out in detail the capital expended on the construction of Railways from funds provided in the Railway programme, whether on the direct responsibility of Government or against capital contributed by Companies, Indian States and District Boards, and to this is added the expenditure separately met from Central and Provincial Revenues, working to the total construction expenditure on Railways. Finally it deduces the capital outlay on each Railway, on which the percentage of the return of net Revenue Receipts shown in Account No. 22 (page 88) is calculated.

2. Every year a programme of capital expenditure is sanctioned, and this statement shows the actual expenditure incurred against the amount so sanctioned.

3. Most of the money required for capital expenditure has been obtained by Government by loans in the open market, but, with the exception of a certain amount of specific Railway debt, no distinction has been made in the accounts between loans raised by the Secretary of State or by the Central Government for Railway purposes and for the ordinary purposes of Government.

4. In the early days of railway construction in India, a large part of the productive expenditure on railways was met directly from surplus revenues of the Central Government. It became evident, however, that a revenue surplus would be more properly applied to the redemption or avoidance of unproductive debt, and the policy of Government is to raise large loans for productive outlay on Railways while paying off out of revenue as much as possible, the unproductive debt. It is, on the other hand, economically unsound to pay off old unproductive loans with one hand while contracting new productive loans with the other. Instead, therefore, of employing the funds available from revenue upon the redemption of old unproductive debt, these funds have been devoted to railway construction and an equivalent amount has been transferred in the accounts from unproductive to productive debt. Under this principle the amount of the unproductive debt has been decreased by the amount which has been expended out of revenue on railways in the early years. (See Note on the Public Debt, page 310).

5. A portion of the outlay on Indian Government Railways was met from Share Capital, Debentures and Debenture Stock raised by the Working Companies under the provisions of their respective contracts and also from contributions made by Indian States and District Boards. Details of the amounts so contributed will be found in subsidiary Account No. 23-A.

In this Account the existing sterling amount of Share and Stock Capital, Debentures and Debenture Stock are converted into rupee in terms of the contracts at the rate of Exchange prevailing at the time the transaction took place and the amounts so arrived at are exhibited against respective railways. The total sterling figure for all the railways has been converted at the monthly average rate of exchange and the difference between the rupee amounts at those two rates of exchange which prior to 1944-45 was shown against 'Miscellaneous' has been transferred during 1944-45 to the books of the Railways on their working having been taken over by Government.

6. Another source of funds for capital expenditure has been the Famine Insurance Grant. Since the accounts for 1921-22, however, no distinction is observed in the accounts between outlay financed from Revenue on different accounts.

7. Many of the more important railways have been purchased by Government from the Companies which originally constructed them and in respect of these the liability incurred by Government in connection with the purchase, as reduced from year to year by the operation of the various Sinking Funds, has to be added to the total construction expenditure in order to arrive at the total capital outlay. For this purpose the sterling liabilities were, from 1921-22 to 1926-27, converted into rupees at the rate of 2s. to the rupee, except for a payment of £ 2,575,000 in respect of discharge of Share Capital of the Great Indian Peninsula Railway in 1925-26 which was converted at the average rate of exchange relating to that year, and at 1s. 6d. to the rupee up to 1931-32. In the accounts for 1932-33, these liabilities were converted into rupees at the rates of exchange in force when the liabilities came into being, and this method was adopted from 1933-34 in determining the capital outlay on which contribution and interest were payable by Railways to General Revenues. The rate for conversion has again been changed to 1s. 6d. from 1935-36 *vide* para. 3 of the Explanatory Note on page 90. This rate has not however been applied to the transaction referred to in foot-notes (c), (d), (e) & (f) on page 93.

8. The manner in which Government has purchased the more important railways is set forth in subsidiary Statement No. 23-B, which gives details of the original liability and the amounts redeemed by Annuity and Sinking Fund payments to the end of 1923-24. The payments on account of Annuity are really of a composite character. The portion which represents payment of interest is clearly of a revenue nature, whilst the remaining portion as well as the payments on account of Sinking Fund represent true cancellation of debt and thus, partake of a capital nature. In practice, however, the total payments on account of Annuity and Sinking Funds have up to 1923-24 been met from railway revenues, and, this being so, it is only right that the cancellation effected by the operation of these funds should be treated as an immediate reduction of liability in arriving at the true capital outlay.

9. With the separation of Railway from General finances with effect from 1924-25, the Railway Capital Account was permanently debited with the balance on 31st March 1924 of the capital liability involved in the purchase of Railways under redemption by Annuities and Sinking Funds. As a consequence of this arrangement, the Railway Revenue Account is charged with the full interest on the liability outstanding on 31st March 1924, and the balance required to make up the total annuity payments and the Sinking Fund charges is borne by General Revenues.

As an exception to this arrangement, the payments on account of the Discount Sinking Fund for the Oudh and Rohilkhand Railway, created for the redemption of debt incurred in excess of the liability involved in the purchase of the Railway, continued to be debited to Railway Revenue Account up to 1931-32. The annual provision for the Discount Sinking Fund was discontinued since that year.

10. The capital liability under redemption by Annuities not redeemed to the end of 31st March 1924 was added to Public Debt and recorded in Section N—Account No. 93 under the heading "Railway Annuities" as a separate division of that debt. It will be gradually reduced as the Annuities are paid off year by year.

No. 23.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE on the construction and purchase of Railways during the period 15-8-1947 to 31-3-1948 and to end of the year 1947-48.

Class and name of Railway	No. of Item.	Expenditure during the period from 15-8-1947 to 31-8-1948				Expenditure to end of the year 1947-48								
		Total Construction outlay during the period 15-8-1947 to 31-3-1948	Liabilities involved in purchase of Railways	Redemption of liabilities involved in purchase of Railways	Grand Total	EXPENDITURE OUTSIDE THE REVENUE ACCOUNT PROVIDED IN THE RAILWAY PROGRAMME			Expenditure debited to Famine Relief and Insurance	Expenditure provided from Central and Provincial Revenues	Total Construction Expenditure Columns 8, 9 and 10	Liabilities involved in purchase of Railways Account No. 23-B, Column 10 (Sterling converted into Rs. at £1 = Rs. 13½)	Redemption of Liabilities in Column 12, Account No. 23-B, Columns 7 and 9 (Sterling converted into Rs. at £1 = Rs. 13½)	Total Capital OUTLAY Columns 11 & 12 minus 13
						Direct Government outlay	Capital contributed by companies or Indian States etc., Column 13 of Account No. 23-A.	TOTAL						
1	2	3	4	5	6	7	8	9	10	11	12	13	14	
<b>CENTRAL GOVERNMENT COMMERCIAL LINES.</b>														
<i>Indian Government Railways Open lines.</i>		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Assam . . . . .	1	—33,409	..	..	—33,409	22,43,66,095	3,00,496	22,46,66,591	..	..	22,46,66,591	..	..	22,46,66,591
Bengal Nagpur . . . . .	2	—26,62,500	..	..	—26,62,500	80,55,39,770	..	80,55,39,770	3,09,29,430	..	83,64,69,200	..	..	83,64,69,200
Bombay, Baroda and Central India . . . . .	3	—16,57,871	..	..	—16,57,871	55,51,38,707	1,27,96,848	56,79,35,555	1,22,45,033	..	58,01,80,588	(c) 19,41,38,417	..	77,43,19,005
East Indian . . . . .	4	1,95,73,913	..	..	1,95,73,913	1,26,40,94,663	..	1,26,40,94,663	..	..	1,26,40,94,663	(a) 66,20,38,025	14,78,52,057	1,77,82,80,031
Great Indian Peninsula . . . . .	5	90,54,476	..	..	90,54,476	70,10,90,749	..	70,10,90,749	..	13,10,570	70,24,01,319	(d) 63,45,64,563	14,35,70,787	1,19,33,95,095
Madras and Southern Mahratta . . . . .	6	—16,87,423	..	..	—16,87,423	33,90,77,577	..	33,90,77,577	2,43,02,114	20,12,242	36,53,91,933	(e) 20,01,36,423	2,53,27,013	54,02,01,343
East Punjab . . . . .	7	12,27,630	..	..	12,27,630	40,16,38,350	..	40,16,38,350	..	..	40,16,38,350	4,11,88,385	..	44,28,26,735
Oudh Tirhut . . . . .	8	26,75,673	..	..	26,75,673	36,92,27,351	..	36,92,27,351	18,60,610	35,83,456	37,46,71,417	..	..	37,46,71,417
South Indian . . . . .	9	9,86,677	..	..	9,86,677	35,20,40,099	80,46,952	36,00,87,051	64,53,974	..	36,65,41,025	(f) 7,63,72,109	..	44,29,13,134
Railway Collieries . . . . .	10	2,93,340	..	..	2,93,340	5,55,40,732	..	5,55,40,732	..	..	5,55,40,732	..	..	5,55,40,732
<b>Total</b>		2,77,70,506	..	..	2,77,70,506	5,06,77,54,093	2,11,44,296	5,08,88,98,389	7,57,91,161	69,06,268	5,17,15,95,818	1,80,84,37,922	31,67,50,457	6,06,32,83,283
<i>Construction.</i>														
Assam Rail Link Project	11	21,31,993	..	..	21,31,993	21,31,993	..	21,31,993	..	..	21,31,993	..	..	21,31,993
Bengal Nagpur . . . . .	12	59,297	..	..	59,297	61,583	..	61,583	..	..	61,583	..	..	61,583
East India . . . . .	13	12,48,959	..	..	12,48,959	12,48,959	..	12,48,959	..	..	12,48,959	..	..	12,48,959
East Punjab . . . . .	14	—1,16,025	..	..	—1,16,025	23,84,870	..	23,84,870	..	..	23,84,870	..	..	23,84,870
Great Indian Peninsula . . . . .	15	7,99,022	..	..	7,99,022	12,35,930	..	12,35,930	..	..	12,35,930	..	..	12,35,930
<b>Total</b>		41,23,246	..	..	41,23,246	70,63,335	..	70,63,335	..	..	70,63,335	..	..	70,63,335

COMBINED FINANCE AND REVENUE ACCOUNTS OF THE

Indian Railway, worked by Indian States.													
Open Lines													
Bezawada Extension	..	..	..	..	18,20,783	..	18,20,783	..	..	18,20,783	..	..	18,20,783
Dhone Kurnool	..	..	..	..	27,97,972	..	27,97,972	..	..	27,97,972	..	..	27,97,972
<b>Total</b>	..	..	..	..	46,18,755	..	46,18,755	..	..	46,18,755	..	..	46,18,755
<b>TOTAL CENTRAL GOVERNMENT</b>	3,18,93,752	..	..	3,18,93,752	5,07,94,36,183	2,11,44,296	5,10,05,80,479	7,57,91,161	69,06,268	5,18,32,77,908	1,80,84,37,922	31,67,50,457	*6,67,49,65,373

*Abstract*

Direct Government Outlay	3,18,93,752
From Capital contributed by Companies or Indian States, etc., vide Account No. 23-A	..
<b>Total Capital Outlay Outside Revenue Account as provided in the Railway Programme</b>	<u>3,18,93,752</u>

- (a) Includes Rs. 15,80,00,000 (Rs. 13,96,59,285 in column 6 and Rs. 1,83,40,715 in column 12) in respect of Sealdah Division of Ex-Bengal Assam Rly. merged in the E. I. Railway.
- (b) Includes Rs. 6,06,00,000 in respect of Katihar Section of the Ex-Bergal Assam Railway merged in the O. T. Railway.
- (c) A sum of £ 2 Millions representing the B.B. & C.I. Railways Company's Share Capital paid off during 1941-42, has been converted at the average rate of exchange relating to January 1942.
- (d) A sum of £ 2,575,000 representing the G.I.P. Railway Company's Share Capital paid off during 1925-26, has been converted at the average rate of exchange relating to that year.
- (e) A sum of £ 1,500,000 representing part of the M. & S. M. Railway Company's Share Capital paid off during 1944-45, has been converted at the average rate of exchange for April 1944.
- (f) A sum of £ 1 Million, representing the S. I. Railway Company's Share Capital paid off during 1944-45, has been converted at the average rate of exchange for April 1944.

\* Excludes Capital outlay amounting to Rs. 2,38,40,19,201 on 31-3-1947 in respect of the Ex-B. A. (Rs. 86,01,23,358), Ex-N. W. Open line (Rs. 1,17,45,51,736), Ex-N. W. Construction (Rs. 78,22,525) Ex-N. W. Strategic (Rs. 32,61,15,743), Jodhpur Open line (Rs. 1,41,61,449, Jodhpur construction (Rs. 12,44,390) with distributions in columns 6, 7, 8, 9, 10, 12 and 13 and includes Rs. 88,74,00,000 estimated Capital outlay on 15-8-1947 of Assam (Rs. 22,47,00,000), East Punjab (Rs. 44,41,00,000), Sealdah Division of the Ex-Bengal Assam Railway merged in the E. I. Railway (Rs. 15,80,00,000) and Katihar section of the Ex-Bergal Assam Railway merged in the O. T. Railway (Rs. 6,06,00,000).

NOTE—The distribution of the estimated Capital on 15-8-1947 of E. P. (Rs. 44,41,00,000) and Assam (Rs. 22,47,00,000) including Rs. 3,00,496 Capital contributed by companies in column 7 over the Columns 6, 9, 10, 12 and 13 being not available, the Non-specific and Specific portions have been included in Columns 6 and 12 respectively pending closing of the pre-partition accounts.

**No. 23 A.—DETAILED ACCOUNT of CAPITAL CONTRIBUTED by COMPANIES, INDIAN STATES and DISTRICT BOARDS, ETC., towards OUTLAY on INDIAN GOVERNMENT RAILWAYS during the period 15-8-1947 to 31-3-1948 and to end of the year 1947-48.**

This account shows in detail the amounts of Share and stock Capital, Debentures and Debenture Stock contributed by the several Companies, etc., during and to end of the year.

Railways	During the period 15-8-1947 to 31-3-1948						To end of the year 1947-48					Remarks	
	Share Capital	Debentures and debenture stock		Total (columns 2 + 4) converted into Rs.	Contribution from Indian States	Total	Share and stock capital	Debentures and debenture stock		Total (column 8 + 10) converted into Rs.	Contribution from Indian States and District Boards, etc.		Total
		Nominal amount	Cash received					Nominal amount	Cash received				
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	£	£	£	Rs.	Rs.	Rs.	£	£	£	Rs.	Rs.	Rs.	
Bombay, Baroda and Central India . . . . .	..	..	..	..	..	..	..	..	..	..	1,27,96,848	1,27,96,848	..
South Indian . . . . .	..	..	..	..	..	..	..	..	..	..	80,46,952	80,46,952	..
Assam (Jorhat) . . . . .	..	..	..	..	..	..	..	..	..	..	3,00,496	3,00,496	..
Total . . . . .	..	..	..	..	..	..	..	..	..	..	2,11,44,296	2,11,44,296	..

**ACCOUNT No. 23-B—Statement of the Liability involved in the purchase by Government of the Capital of the old Guaranteed Railway Companies.**

This account sets forth statistically in detail the manner in which the purchase of each railway was effected, the methods actually employed varying in the case of individual railway. The main methods of purchase were :—

- (a) By the issue of India Stock in part exchange for Share Capital of the Companies and the taking over of Debentures and Debenture Stock as Government liabilities.
- (b) By the issue of New Companies' Stock in part exchange for old Companies' Capital.
- (c) By the issue of Terminable Annuities extending over a series of years in part exchange for Share Capital of the Companies.
- (d) By the issue of India Stock in exchange for a portion of the Debenture Stock taken over under (a) and of the Terminable Annuities exchanged for Share Capital under (c).
- (e) By the issue of New Companies' Stock in exchange for a portion of the Terminable Annuities issued under (c) above.
- (f) By cash payment.

2. The transactions mentioned at (b) and (e) have been recognised to be equivalent to a contribution of capital by Railway Companies as shown in account No. 23-A of these accounts. The capital stocks of the Bombay, Baroda and Central India Railway (£2,000,000) (paid off in 1941-42), the South Indian Railway (£1,000,000) and £1,500,000 of the capital stock of the Madras and Southern Mahratta Railway, (both the latter paid off in 1944-45), formerly exhibited in columns 8 and 9 of this Account were accordingly transferred to Account No. 25-A (now No. 23-A) in the accounts for 1931-32 and the consequent reductions were made in column 12 of Account No. 25 (now No. 23) of that year. It was subsequently held that as the transactions actually formed part of the price payable by Government on the purchase of the lines, the issue of these new capital stocks by the Companies should more properly be looked upon

as a double transaction representing—

(i) the discharge by means of cash payment of the liabilities in the old form ; and

(ii) the deposit by the Companies of the moneys so received from Government as new capital.

The liabilities in question were accordingly included in column 2 of this Account and also in column 8 of Account No. 23-A. In Account No. 23 while the rupee equivalents of the amounts were shown at 1s. 6d. to the rupee in column 12 against the individual railways concerned, those shown in column 7 were converted at the rates of exchange provided in the respective contracts. The difference resulting from the conversion at two different rates appeared against the Sub-head "Miscellaneous" in column 7. These two column 7 entries were then reversed in column 6.

3. As explained in the notes on Account No. 23, the Railway Capital Account is to be debited permanently with the balance on the 31st March 1924 of the capital liability involved, in the purchase of Railways, which is being redeemed through Annuities and Sinking Funds excluding the Discount Sinking Fund of the Oudh and Rohilkhand Railway the redemption of which was treated as expenditure against Railway Revenues up to 31st March 1932. Consequently the redemption of capital after 31st March 1924 has not been taken into account in arriving at the liability incurred in the purchase of railways for the purpose of calculating the capital outlay.

No. 23-B.—STATEMENT of Liability involved in the purchase by Government of the Capital of the old guaranteed Railway Companies.

Class and name of Railway	Cash paid in part purchase, or in redemption of Share Capital or Debentures or in discharge of India Bonds appropriated in respect of discharge of Debentures or Share Capital	Debentures stock outstanding	India Stock issued or appropriated in exchange for			Portion of amounts in columns 4, 5 and 6 redeemed by Sinking Funds to end of 1931-32	Terminable Annuities		Total initial liabilities, columns 2 to 6 and 8	Total undischarged liability, column 10 minus columns 7 and 9
			Share Capital	Debentures and Debenture Stock	Terminable Annuities		Initial Amount undergoing redemption	Amount redeemed to end of 31st March 1924		
1	2	3	4	5	6	7	8	9	10	11
	£	£	£	£	£	£	£	£	£	£
<b>Central Government—</b>										
<b>INDIAN GOVERNMENT RAILWAYS—</b>										
Bengal Assam (including Bengal Central)	612,863	348,666	512,160	67,713	541,054	316,100	2,849,847	650,041	4,932,303	(a) 3,966,153
Bombay, Baroda and Central India	2,000,000	..	10,089,146	2,467,757	..	..	..	..	14,556,903	(b) 14,556,903
East Indian (including Oudh and Rohilkhand)	..	1,435,650	5,243,778	8,555,880	7,574,356†	4,624,530*	25,467,634	6,464,419	48,277,298	(c) 37,188,349
Great Indian Peninsula (including Indian Midland Railway).	7,998,210	2,701,450	524,711	3,263,216	..	..	33,109,218	10,767,809	47,596,805	(d) 36,828,906
North Western (old Sindh, Punjab and Delhi Railway)	..	..	..	..	4,911,621	2,595,624	9,097,908	1,966,883	14,009,529	(e) 9,447,022
Madras and Southern Mahratta (old Madras Railways)	2,793,353‡	..	..	894,712	..	..	11,310,558	1,899,526	15,007,623	(f) 13,108,097
South Indian	1,000,000‡	425,000	3,221,731	1,079,438	..	..	..	..	5,726,169	(g) 5,726,169
<b>Grand Total</b>	<b>14,404,426</b>	<b>4,910,766</b>	<b>19,591,526</b>	<b>16,328,716</b>	<b>13,027,031</b>	<b>7,536,263</b>	<b>81,844,165</b>	<b>21,748,678</b>	<b>150,106,630</b>	<b>120,821,639</b>

\*Includes Stock purchased and cancelled in respect of discount amounting to £285,482 on £7,206,531 India stock issued for the purchase of the Oudh and Rohilkhand Railway.

†Includes Rs. 1,06,750 converted into sterling at 1s. 6d. to the rupee on account of debt incurred in India on the purchase of the line.

‡Includes £1,500,000 and £1,000,000 on account of the capital stocks of the Madras and Southern Mahratta and South Indian Railways, respectively ; vide paragraph 2 of Notes on pages 94 and 95.

Note :—The entire Stocks were repatriated from England to India during 1943-44.

For footnotes (a) to (g) See pages 96 and 97.

These figures will be revised when the account of the pre-partition period are finally closed. See footnote on page 93 (Account No. 23).

No. 23-B.—STATEMENT of Liability involved in the Purchase by Government of the Capital of the old Guaranteed Railway Companies—*cond.*

	Liability taken over on purchase	India Stock (or Bonds) issued or appropriated in redemption	Liability outstanding on 31st March 1948		Liability taken over on purchase	India Stock (or Bonds) issued or appropriated in redemption	Liability outstanding on 31st March 1948
<b>(a) Bengal Assam Railway</b>				<b>(c) East Indian Railway.</b>			
	£	£	£		£	£	£
Share Capital of Bengal Central Railway . . . . .	500,000	512,160	512,160	Debentures . . . . .	2,950,000	2,950,000	2,950,000
Compensation to Secretary and Clerks of the Bengal Central Railway . . . . .	513	..	513	Debenture Stock outstanding . . . . .	1,435,650		1,435,650
Debentures paid off in cash in anticipation of purchase . . . . .	150,000	..	150,000	Debenture Stock redeemed by issue of India Stock . . . . .	64,350	80,765	
Debentures paid off in cash after purchase . . . . .	462,350	..	462,350	<i>Less</i> :—Discharge by Sinking Fund payments to end of 1923-24 (x) . . . . .		23,173	
Debenture Stock outstanding . . . . .	348,666	..	348,666	Capital Value of Terminable Annuities . . . . .	32,750,000		57,592
Debenture Stock redeemed by issue of India Stock . . . . .	62,642	67,713		Redeemed by issue of India Stock £7,282,366 . . . . .		7,574,356	
<i>Less</i> :—Discharged by Sinking Fund payments to end of 1923-24 (x) . . . . .		15,006	52,707	<i>Less</i> :—Discharged by Sinking Fund payments to end of 1923-24 (x) . . . . .		4,389,230	
Capital value of Terminable Annuities . . . . .	3,391,917			In process of discharge by Annuity Payments . . . . .	£25,467,634		3,185,128
Redeemed by issue of India Stock £542,070 . . . . .		541,054		<i>Less</i> :—Discharged to end of 1923-24 (x) . . . . .	6,464,419		19,003,215
<i>Less</i> :—Discharged by Sinking Fund payments to end of 1923-24 (x) . . . . .		301,103	239,951	<b>Oudh and Rohilkhand Railway.</b>			
In process of discharge by Annuity payments . . . . .	£2,849,847			Property of the Company . . . . .	5,036,049	5,243,778	
<i>Less</i> :—Discharged to end of 1923-24 (x) . . . . .	650,041		2,199,806	Debentures discharged in anticipation of purchase . . . . .	1,885,000	1,962,753	
	4,916,088		3,966,153	<i>Less</i> :—Discharged by Discount Sinking Fund payments to end of 1931-32 . . . . .		212,127	
<b>(b) Bombay, Baroda and Central India Railway</b>				Debentures . . . . .	3,030,300	3,126,660	3,126,660
Share Capital . . . . .	£11,685,580		2,000,000	Debenture Stock . . . . .	384,700	435,702	435,702
<i>Less</i> :—New Company's Stock issued in exchange . . . . .	2,000,000 (x) 9,685,580	10,089,146	10,089,146		47,636,049		37,188,349
Debentures . . . . .	2,391,300	2,467,757	2,467,757				
	14,076,880		14,556,903				



(d) Great Indian Peninsula Railway			(f) Madras and Southern Mahratta Railway.				
Share Capital of Indian Midland Railway . . . . .	2,250,000	2,263,618*	2,263,618	Debentures . . . . .	85,000	894,712	894,712
Debentures of Indian Midland Railway . . . . .	907,500	{ 412,992* 524,711†	412,992 524,711	" . . . . .	818,137	823,390*	823,390
" " " " " " paid off in cash . . . . .	2,746,600		2,746,600	" paid off in cash . . . . .	400,963		400,963
" " Great Indian Peninsula Railway . . . . .	3,220,900	3,263,216	3,263,216	Capital Value of Terminable annuities £12,819,558 . . . . .	12,119,558		
Debenture Stock of " " outstanding . . . . .	2,701,450		2,701,450	Less:—New Company's Stock issued in exchange. <u>1,500,000‡</u>			1,500,000
Capital value of Terminable Annuities £34,859,218 . . . . .	34,859,218				11,319,558		
Less—New Company's Stock issued in exchange <u>1,750,000 (y)</u>			1,750,000	Less:—Discharged to end of 1923-24 (x) <u>1,899,526</u>			9,420,032
	33,109,218					14,964,353	13,108,097
Less:—Discharged to end of 1923-24 (x) <u>10,757,509</u>			22,341,409				
New Company's Stock issued in exchange for Old Company's Capital. (y) 825,000			825,000				
	47,510,668		36,828,956				
(e) North Western Railway			(g) South Indian Railway.				
Capital Value of Terminable Annuities . . . . .	14,009,124			Property of the Company less Capital £ 4,197,557 Deposited by New Company.	4,197,557		
Redeemed by issue of India Stock £ 4,911,621 . . . . .		4,911,621		Less:—New Company's Stock issued in exchange. <u>1,000,000‡</u>			1,000,000
Less:—Discharged by Sinking Fund payments to end of 1923-24 (x) <u>25,95,624</u>			2,315,997		3,197,557	3,221,731	3,221,731
In process of discharge by Annuity payments £9,097,908				Debentures . . . . .	1,070,000	1,079,438	1,079,438
Less:—Discharged to end of 1923-24 (x) <u>1,966,883</u>			7,131,025	Debenture Stock Outstanding . . . . .	425,000		425,000
	14,009,124		@ 9,447,022		5,692,557		5,726,169

(\*) India Bonds subsequently paid off in cash.

(†) Issued in exchange for £ 5,00,000 India Bonds discharged.

(x) With effect from the Accounts for 1924-25 the Railway Revenue Account ceased to bear the charge in respect of redemption of capital liabilities. From that year the interest only on the total unredeemed capital at the end of 1923-24 has been charged.

(y) Redeemed in cash on termination of Company's contract on 30th June 1925.

(z) " " " " " " " " 31st December 1941.

(‡) " " " " " " " " 31st March 1944.

@ See footnote on page 95.

No 23-C.—SUMMARY of CAPITAL EXPENDITURE ON INDIAN GOVERNMENT RAILWAYS—CENTRAL.

This statement is a summary of the capital expenditure of the Central Government on the construction and purchase of railways year by year from the commencement, under the several heads of expenditure exhibited in Account No. 23. It needs no further explanation.

Years	EXPENDITURE OUTSIDE THE REVENUE ACCOUNT NOW PROVIDED IN THE RAILWAY PROGRAMME			Expenditure debited to Famine Relief and Insurance	Expenditure provided from Central and Pro- vincial Revenue. (Account No. 23)	Total Construction Expenditure	Liabilities involved in the purchase of Railways. (Account No. 23-B)	Grand Total
	Direct Government outlay	From Capital contributed by Companies and Indian States. (Account No. 23-A)	Total					
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Prior to 1876-77 . . . . .	12,36,08,565	..	12,36,08,565	..	..	12,36,08,565	..	12,36,08,565
1876-77 . . . . .	2,99,56,065	..	2,99,56,065	..	77,643	3,00,33,708	..	3,00,33,708
1877-78 . . . . .	4,18,11,105	..	4,18,11,105	..	2,79,600	4,20,90,705	..	4,20,90,705
1878-79 . . . . .	3,63,02,010	..	3,63,02,010	..	68,010	3,63,70,020	..	3,63,70,020
1879-80 . . . . .	3,37,59,255	..	3,37,59,255	..	1,39,76,130	4,77,35,385	49,59,64,417	54,36,99,802
1880-81 . . . . .	3,07,60,666	..	3,07,60,666	..	2,45,42,220	5,53,02,886	—8,08,040	5,44,94,846
1881-82 . . . . .	2,28,45,930	..	2,28,45,930	68,24,025	37,82,475	3,34,52,430	—1,46,400	3,33,06,030
1882-83 . . . . .	2,03,91,945	..	2,03,91,945	—13,31,280	32,44,965	2,23,05,630	—89,333	2,22,16,297
1883-84 . . . . .	3,09,70,905	..	3,09,70,905	64,92,480	10,65,135	3,85,28,520	—75,000	3,84,53,520
1884-85 . . . . .	3,52,61,550	..	3,52,61,550	94,64,565	26,35,005	4,73,61,120	5,77,79,027	10,51,40,147
1885-86 . . . . .	4,71,28,290	..	4,71,28,290	58,90,005	63,20,550	5,93,38,845	—8,50,813	5,84,88,032
1886-87 . . . . .	5,14,66,635	..	5,14,66,635	19,99,995	13,30,765	5,52,97,395	18,45,04,147	23,98,01,542
1887-88 . . . . .	—15,77,069	5,18,88,517	5,03,06,448	..	8,09,460	5,11,15,908	—24,23,200	4,86,92,708
1888-89 . . . . .	3,59,98,822	66,52,049	4,26,50,871	..	2,24,010	4,28,74,881	—24,99,867	4,03,75,014
1889-90 . . . . .	4,39,25,394	39,585	4,39,64,979	..	49,725	4,40,14,704	13,52,79,293	17,92,93,997

1890-91 . . . . .	4,15,34,628	..	4,15,34,628	..	-11,730	4,15,22,858	7,32,58,853	11,47,81,751
1891-92 . . . . .	3,68,03,716	..	3,68,03,716	48,47,955	16,32,330	4,32,84,001	-27,48,307	4,05,35,694
1892-93 . . . . .	3,89,57,184 (a)	54,50,935 (a)	4,44,08,119 (a)	98,44,680	33,94,860	5,76,47,659	-28,39,107	5,48,08,552
1893-94 . . . . .	5,26,89,551	7,91,13,985	13,18,03,536	1,00,09,545	7,39,020	14,31,52,101	-29,33,027	14,02,19,074
1894-95 . . . . .	4,02,35,325	81,00,080	4,83,35,405	55,63,675	1,96,095	5,41,00,175	-30,31,267	5,10,68,908
1895-96 . . . . .	3,71,33,580	1,36,24,237	5,07,57,817	52,98,675	76,605	5,61,33,097	-30,77,413	5,30,55,684
1896-97 . . . . .	3,12,11,029	4,58,99,195	7,71,10,224	..	1,27,500	7,72,37,724	-31,69,067	7,40,68,657
1897-98 . . . . .	5,20,96,411	2,85,40,357	8,06,36,768	..	37,925	8,06,74,693	-33,01,093	7,73,73,600
1898-99 . . . . .	6,35,47,234	75,03,123	7,10,50,357	69,03,525	14,535	7,79,68,417	-34,89,813	7,44,78,604
1899-1900 . . . . .	5,69,73,307	2,19,04,310	7,88,77,617	..	35,340	7,89,12,957	-36,05,133	7,53,07,824
1900-01 . . . . .	3,27,55,314	4,10,34,647	7,37,89,961	..	-7,81,020	7,30,08,941	(u) 54,87,34,881	62,17,43,822
1901-02 . . . . .	6,05,74,757	1,76,68,888	7,82,43,645	..	-10,00,635	7,72,43,010	-83,85,267	6,88,57,743
1902-03 . . . . .	6,13,75,930	3,18,82,764	9,32,58,694	24,375	8,19,885	9,41,02,954	-86,62,333	8,54,40,621
1903-04 . . . . .	9,03,12,353	-8,908	9,03,03,445	14,49,075	3,98,250	9,21,50,770	-89,93,787	8,31,56,983
1904-05 . . . . .	7,57,13,475	2,93,64,540	10,50,78,015	17,37,180	93,750	10,69,08,945	-93,05,440	9,76,03,505
1905-06 . . . . .	13,02,21,570	2,48,74,005	15,50,95,575	8,29,170	1,07,925	15,60,32,670	19,01,44,920	34,61,77,590
1906-07 . . . . .	14,08,76,385	-17,760	14,08,58,625	51,630	48,540	14,09,58,795	-99,51,720	13,10,07,075
1907-08 . . . . .	12,51,51,786	3,15,67,867	15,67,19,653	98,415	-29,69,625	15,38,48,443	1,82,33,561	17,20,82,004
1908-09 . . . . .	6,92,58,825	7,94,22,495	14,86,81,320	1,053	6,225	14,86,88,598	15,92,11,600	30,79,00,198
1909-10 . . . . .	8,37,29,420	3,70,97,590	12,08,27,010	1,80,225	18,690	12,10,25,925	-1,23,92,933	10,86,32,992
1910-11 . . . . .	11,88,91,275	3,44,14,170	15,33,05,445	5,53,425	11,925	15,38,70,795	6,58,28,253	21,96,99,048
1911-12 . . . . .	11,93,19,630	..	11,93,19,630	6,64,125	12,540	11,99,96,295	-1,33,52,693	10,66,43,602
1912-13 . . . . .	14,08,16,745	76,21,995	14,84,38,740	6,21,165	63,990	14,91,23,895	-1,44,84,880	13,46,39,015
Total carried over . . . . .	2,28,27,89,498	60,36,33,666	2,88,64,23,164	7,86,22,683	6,19,78,613	3,02,70,24,460	1,80,83,23,019	4,83,53,47,479

B. and BB. - Railway Capital and Revenue Accounts.

For footnotes (a) & (u) see page 103

No. 23-C.—SUMMARY OF CAPITAL EXPENDITURE ON INDIAN GOVERNMENT RAILWAYS—CENTRAL—contd.

Years	EXPENDITURE OUTSIDE THE REVENUE ACCOUNTS NOW PROVIDED IN THE RAILWAY PROGRAMME			Expenditure debited to Famine Relief and Insurance	Expenditure provided from Central and Provincial Revenue (Account No. 23)	Total Construction Expenditure	Liabilities involved in the purchase of Railways (Account No. 23-B)	Grand Total
	Direct Government outlay	From capital contributed by companies and Indian States (Account No. 23-A)	Total					
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	2,28,27,89,498	60,36,33,666	2,88,64,23,164	7,86,22,683	6,97,8,613	3,02,70,24,460	1,80,83,23,019	4,83,53,47,479
1913-14	11,13,00,388	7,18,11,825	18,31,12,213	1,28,640	21,210	18,32,62,063	—1,48,89,507	16,83,72,556
1914-15	11,30,41,396	5,98,88,695	17,29,30,091	—19,665	6,885	17,29,17,311	—1,56,83,040	15,72,34,271
1915-16	1,99,42,956	4,79,35,690	6,78,78,646	—2,895	18,945	6,78,94,696	—1,34,38,973	5,44,55,723
1916-17	2,98,05,485	—1,25,000	2,96,80,485	—7,140	33,060	2,97,06,405	—1,80,85,973	1,16,20,432
1917-18	5,88,72,474	—2,14,74,256	3,73,98,218	—300	—11,493	3,73,86,425	—2,06,49,360	1,67,37,065
1918-19	8,05,75,044	—1,99,30,074	6,06,44,970	—285	80,642	6,07,25,327	—1,88,03,187	4,19,22,140
1919-20	14,87,99,287	—57,09,050	14,30,90,237	..	1,04,249	14,31,94,486	—1,94,55,213	12,37,39,273
1920-21	26,46,44,404	—57,16,214	25,89,28,190	—60,841	19,68,447	26,08,35,796	—2,18,83,200	23,89,52,596
Total to end of 1920-21	3,10,97,70,932	73,03,15,282	3,84,00,86,214	7,86,60,197	6,42,00,558	3,98,29,46,969	1,66,54,34,566	5,64,83,81,535
Deduct—Expenditure from Provincial Revenues	..	..	..	..	32,65,691	32,65,601	..	32,65,601
Total Expenditure of Central Government to 31st March 1921	3,10,97,70,932	73,03,15,282	3,84,00,86,214	7,86,60,197	6,09,34,957	3,97,96,81,368	1,66,54,34,566	5,64,51,15,934
1921-22	22,40,38,085	56,02,894	22,96,40,979	..	..	22,96,40,979	—2,05,56,280	20,90,84,699
1922-23	18,81,19,858	—35,07,464	18,46,12,394	..	..	18,46,12,394	—1,97,62,733	16,48,49,661
1923-24	48,90,00,296	—28,09,97,393	20,80,02,903	..	..	20,80,02,903	—1,32,79,880	19,47,23,023
1924-25	18,79,45,395	—5,37,23,702	13,42,21,693	..	..	13,42,21,693	—1,25,840	13,40,95,853
1925-26	19,30,58,732	—5,46,081	19,25,12,701	..	..	19,25,12,701	—1,21,707	19,23,90,994

1920-27	29,85,92,689	-2,63,14,150	27,22,78,539	..	27,22,78,539	-1,02,867	27,21,69,872
1927-28	33,14,98,843	(e)-61,29,496	32,53,69,347	..	32,53,69,347	-1,02,947	32,52,66,400
1928-29	29,34,91,954	(j)-3,29,85,439	26,05,06,515	..	26,05,06,515	-1,08,493	26,03,98,022
1929-30	30,15,89,999	2,43,676	30,18,33,675	..	30,18,33,675	-1,17,587	30,17,16,089
1930-31	13,20,87,336	..	13,20,87,336	..	13,20,87,336	-1,21,994	13,19,65,342
1931-32	(b)-7,55,02,484	(k) 6,43,58,929	-1,11,43,555	..	-1,11,43,555	(v) 8,30,56,815	7,19,13,260
	{	-6,53,212	6,69,00,251	..	6,69,00,251	-1,32,089	6,67,68,162
1932-33	-72,56,706	79,70,964	7,14,258	..	7,14,258	..	7,14,258
1933-34	-1,81,48,888	{	-2,05,44,729	..	-2,05,44,729	..	-2,05,44,729
	{	(l)-1,85,000	-1,85,000	..	-1,85,000	..	-1,85,000
1934-35	(c) 5	..	5	..	5	..	5
	{	68,70,308	25,12,752	..	25,12,752	..	25,12,752
1935-36	(d) 10,31,337	(m)-65,00,000	-54,68,663	..	-54,68,663	(w)-8,30,56,815	-8,85,25,479
	{	2,61,29,065	2,57,73,659	..	2,57,73,659	..	2,57,73,659
1936-37	1,44,87,298	{	-42,19,257	..	-42,19,257	..	-42,19,257
	{	-1,16,84,480	28,02,818	..	28,02,818	..	28,02,818
1937-38	(c) 1	(o)-1,03,71,580	-1,03,71,579	..	-1,03,71,579	..	-1,03,71,579
	{	13,22,074	13,22,074	..	13,22,074	..	13,22,074
	{	(e)	-34,69,13,219	..	-34,69,13,219	..	-34,69,13,219
	{	2,51,85,569	57,07,011	-4,39,086	51,83,429	..	51,83,429
	{	(f)-45,57,561	-45,57,561	..	-45,57,561	..	-45,57,561
1938-39	..	(g)-42,23,005	-42,23,005	..	-42,23,005	..	-42,23,005
	{	6,43,84,239	2,33,33,421	..	2,33,33,421	..	2,33,33,421
<b>Total carried over</b>	5,50,24,66,596	30,01,26,364	5,80,25,91,960	7,42,1,111	5,94,36,63,549	1,61,08,96,49	7,55,25,59,899

For footnotes (b) (c), (d), (e), (f), (g), (h), (i), (j), (k), (l), (m), (n), (o), (p), (q), (r), (v) and (w) see page 103.

No. 23 C.—SUMMARY OF CAPITAL EXPENDITURE ON INDIAN GOVERNMENT RAILWAYS—CENTRAL—contd.

Years	EXPENDITURE OUTSIDE THE REVENUE ACCOUNTS NOW PROVIDED IN THE RAILWAY PROGRAMME			Expenditure debited to Famine Relief and Insurance	Expenditure provided from Central and provincial Revenue (Account No. 23)	Total Construction Expenditure	Liabilities involved in the purchase of Railways (Account No. 23 B)	Grand Total
	Direct Government outlay	From Capital contributed by companies and Indian States. (Account No. 23-A)	Total					
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	5,50,24,66,596	30,01,25,384	5,80,25,91,980	7,82,21,111	6,08,50,458	5,94,16,62,549	1,61,08,96,349	7,55,25,59,898
1939-40	(c) 1 4,71,09,926	(c)-4 (r)-1,12,14,055	-3 -1,12,14,055	..	..	-3 -1,12,14,055	..	-3 -1,12,14,055
	..	..	4,71,09,926	..	-23,00,378	4,48,09,548	..	4,48,09,548
1940-41	2,31,31,907	..	2,31,31,907	..	..	2,31,31,907	..	2,31,31,907
	(c) 2	..	2	..	..	2	..	2
1941-42	(g)-52,25,575	(s)-1,64,31,736	-2,16,57,311	..	..	-2,16,57,311	..	-2,16,57,311
	(c) 1	..	1	..	..	1	..	1
	83,41,507	-4,87,57,826	-4,04,16,319	..	..	-4,04,16,319	46,377	-4,03,69,942
1942-43	(h) 1,92,10,415	(t)-2,52,83,955	-60,73,540	..	..	-60,73,540	..	-60,73,540
	23,95,98,987	-5,55,89,788	18,40,09,199	..	..	18,40,09,199	..	18,40,09,199
1943-44	8,70,64,220	-35,11,298	8,35,52,922	..	..	8,35,52,922	..	8,35,52,922
	(x) 5,32,387	(y)-19,46,921	-14,14,534	..	..	-14,14,534	..	-14,14,534
1944-45	18,15,99,804	-12,02,51,821	6,13,47,983	..	..	6,13,47,983	57,972	6,14,05,955
	(xx)-27,42,384	(yy) 40,13,623	12,71,239	..	..	12,71,239	..	12,71,239
	(c)-1	..	-1	..	..	-1	..	-1
1945-46	9,84,95,599	-6,678	9,84,88,921	..	..	9,84,88,921	..	9,84,88,921
	..	(z) -629	-629	..	..	-629	..	-629
1946-47	10,90,89,661	..	10,90,89,661	..	..	10,90,89,661	..	10,90,89,661
	†6,21,01,584	..	6,21,01,584	..	..	6,21,01,584	..	6,21,01,584
1947-48 (1-4-1947 to 14-8-1947) provisional	-2,15,08,02,610	-3,00,496	-2,15,11,03,106	-24,29,950	-5,16,43,812	-2,20,51,76,868	-17,88,42,333	†-2,38,40,19,201
	82,75,70,404	3,00,496	82,78,70,900	..	..	82,78,70,900	5,95,29,100	†88,74,00,000
1947-48 (15-8-1947 to 31-3-1948) provisional	3,18,93,752	..	3,18,93,752	..	..	3,18,93,752	..	3,18,93,752
<b>Total</b>	<b>5,07,94,36,183</b>	<b>2,11,44,296</b>	<b>5,10,05,80,479</b>	<b>7,57,91,161</b>	<b>69,06,268</b>	<b>5,18,32,77,908</b>	<b>1,49,16,87,465</b>	<b>6,67,49,65,373(2c)</b>



Class and name of Railway	Gross Receipts							
	Traffic Earnings.				Sundry other Earnings	Gross Earnings	Suspense	Gross Receipts
	Coaching Earnings.		Goods Earnings	Total				
	Passenger	Other						
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>CENTRAL GOVERNMENT.</b>								
<i>Indian Government Railways</i>								
Assam . . . . .	88,15,684	21,35,300	1,86,53,205	2,96,64,189	1,77,867	2,98,42,056	-22,20,336	2,76,21,720
Bengal Nagpur . . . . .	2,51,75,790	2,03,36,824	7,98,45,160	12,53,57,764	19,94,944	12,73,52,708	-1,40,13,307	11,33,39,401
Bombay, Baroda and Central India . . . . .	6,22,55,221	1,29,67,462	6,57,36,878	14,09,59,561	25,77,197	14,35,36,758	-1,19,13,683	13,16,23,075
East Indian . . . . .	10,57,12,251	1,44,28,319	11,97,53,822	23,98,94,392	51,60,550	24,50,54,442	-15,07,337	24,35,47,105
East Punjab . . . . .	1,98,07,020	1,62,76,263	2,05,29,272	5,66,12,555	16,40,221	5,82,52,776	-33,99,581	5,48,53,195
Great Indian Peninsula . . . . .	7,21,10,733	2,42,89,570	9,33,28,257	18,97,28,560	37,92,436	19,35,20,996	-1,04,08,665	18,31,12,331
Madra and Southern Malabar . . . . .	4,48,09,782	90,85,640	5,42,73,797	10,81,70,219	30,10,751	11,11,80,970	-35,45,365	10,76,35,605
Oudh Tirhut . . . . .	3,30,03,740	32,80,406	1,96,27,433	5,59,11,579	9,54,314	5,68,65,893	-6,17,198	5,62,48,695
South Indian . . . . .	4,81,52,095	62,13,978	4,03,91,260	9,47,57,333	23,89,327	9,71,46,660	-63,98,643	9,07,48,017
Total . . . . .	41,98,42,316	10,90,74,762	51,21,39,074	1,04,10,56,152	2,16,97,107	1,06,27,53,259	-5,40,24,115	1,00,87,29,144
<i>Indian Government Railways worked by Indian States.</i>								
Bezwada and Dhone Kur-nool . . . . .	1,20,265	50,301	1,73,931	3,44,497	2,163	3,46,660	..	3,46,660
Contribution to Depreciation Reserve Fund on account of Indian Government Railways worked by Indian States and miscellaneous . . . . .	..	..	..	..	..	..	..	..
Total . . . . .	1,20,265	50,301	1,73,931	3,44,497	2,163	3,46,660	..	3,46,660
Grand Total . . . . .	41,99,62,581	10,91,25,063	51,23,13,005	1,04,14,00,649	2,16,99,270	(a) 1,06,30,99,919	5,40,24,115	1,00,90,75,044

(a) Includes Rs. 1,83,63,776 on account of Gross Earnings of worked lines.

(b) Includes Rs. 1,21,62,836 on account of share of Working Expenses of worked lines.

(c) This is made up as follows:—

Net earnings . . . . .	61,60,940
Payment of guaranteed interest paid to the Tanjore District Board . . . . .	1,67,144
Rebate and Subsidy, etc . . . . .	6,091
Total . . . . .	63,54,175



and NET REVENUE RECEIPTS OF INDIAN GOVERNMENT RAILWAYS for the period 15-8-1947 to 31-3-1948.

Expenditure.								Net Receipts (Column 9 minus Column 17)	Percentage of working expenses (columns 10+11) on earnings (column 7). (d)
Ordinary Working Expenses (Column 8 of Account No. 24-A)	Appropriation to Depreciation Reserve Fund	Renewals and Replacements	Deduct. Expenditure from Depreciation Reserve Fund	Payments to worked lines	Gross Working Expenses	Suspense	Gross Expenditure		
10	11	12	13	14	15	16	17	18	19
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
3,58,88,798	23,36,000	1,89,377	1,89,377	2,67,600	3,84,92,398	-32,96,134	3,51,96,264	-75,74,544	128.09
11,71,77,593	86,79,037	47,03,421	47,03,421	1,07,994	12,59,64,624	1,69,120	12,61,33,744	-1,27,94,343	98.82
10,66,43,877	80,07,678	29,67,548	29,67,548	14,84,804	11,61,36,359	-34,80,744	11,26,55,615	1,89,67,460	79.87
23,20,89,000	1,82,34,000	59,91,873	59,91,873	..	25,03,23,000	1,26,27,304	23,76,95,696	58,51,409	102.14
4,59,59,984	46,26,000	8,52,915	8,52,915	8,00,988	5,13,86,972	-1,22,491	5,12,64,481	35,88,714	86.83
15,14,95,329	1,21,05,006	84,03,810	84,03,810	17,35,561	16,53,35,896	-57,97,227	15,95,38,669	2,35,73,662	84.54
7,79,98,694	56,03,120	42,18,276	42,18,276	5,47,725	8,41,49,539	-69,15,002	7,72,34,537	3,04,01,068	75.19
5,14,74,403	38,47,000	15,00,658	15,00,658	..	5,53,21,403	-22,33,226	5,30,88,177	31,60,518	97.28
5,88,33,047	45,68,417	38,49,675	38,49,675	14,09,503	6,48,10,967	-39,56,492	6,08,54,475	2,98,93,542	65.26
87,75,60,725	6,80,06,258	3,26,77,553	3,26,77,553	63,54,175	95,19,21,158	-3,82,59,500	91,36,61,658	9,50,67,486	88.97
1,64,231	..	499	..	..	1,64,730	..	1,64,730	1,81,930	61.22
..	(d) 48,000	..	499	..	47,501	41,93,433	42,40,934	-42,40,934	..
1,64,231	48,000	499	499	..	2,12,231	41,93,433	44,05,664	-4,59,004	61.22
(b) 87,77,24,956	6,80,54,258	3,26,78,052	3,26,78,052	(c) 63,54,175	95,21,33,389	-3,40,66,067	91,80,67,322	9,10,08,482	88.96

(d) The percentage of working expenses is inclusive of appropriation to Depreciation Reserve Fund. The details of appropriation to Depreciation Reserve Fund are given below :-

B.E. & D.K. .. .. 48,000

No 24-A—DETAILED ACCOUNT OF ORDINARY WORKING EXPENSES OF INDIAN GOVERNMENT RAILWAYS for the period from 15-8-1947 to 31-3-1948.

Class and name of Railway 1	Administration 2	Repairs and Maintenance 3	Operating Staff 4	Operation (Fuel) 5	Operation other than Staff and Fuel 6	Miscellaneous Expenses 7	Total Ordinary Working Expenses (Column 10 of Account No. 24) 8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>CENTRAL GOVERNMENT</b>							
<i>Indian Government Railways</i>							
Annam . . . . .	52,67,370	1,26,93,042	57,78,928	32,63,759	13,25,792	75,59,007	3,58,88,798
Bengal Nagpur . . . . .	1,47,65,258	3,53,56,325	1,74,35,270	1,28,61,018	19,13,727	3,48,45,986	11,71,77,593
Bombay, Baroda and Central India . . . . .	1,30,73,339	2,77,21,092	1,60,82,044	1,13,56,273	44,93,271	3,39,17,858	10,66,43,877
East Indian . . . . .	3,05,24,279	6,73,24,965	3,79,03,496	2,40,67,650	1,11,87,728	6,11,00,882	23,20,89,100
East Punjab . . . . .	67,34,896	1,05,41,906	92,01,240	81,31,229	36,93,197	76,57,516	4,59,59,984
Great Indian Peninsula . . . . .	1,66,40,320	4,11,80,408	2,41,78,525	2,12,12,735	1,03,68,404	3,79,14,937	15,14,05,329
Madras and Southern Mahratta . . . . .	89,71,557	2,01,19,879	1,24,31,615	1,68,07,435	29,70,353	1,86,97,855	7,79,98,694
Oudh Tihut . . . . .	67,74,554	1,44,83,130	81,68,892	66,70,760	19,69,216	1,34,07,852	5,14,74,408
South Indian . . . . .	81,02,496	1,48,40,760	1,10,63,602	1,19,69,297	26,38,935	1,02,17,957	5,88,33,047
<b>TOTAL</b> . . . . .	<b>11,08,54,069</b>	<b>24,42,62,407</b>	<b>14,22,43,621</b>	<b>11,63,40,156</b>	<b>4,05,40,622</b>	<b>22,33,19,850</b>	<b>87,75,60,725</b>
<i>Indian Government Railways worked by Indian States</i>							
Beawada and Dhone Kurnool . . . . .	24,150	42,177	..	..	73,784	24,120	1,64,231
<b>TOTAL</b> . . . . .	<b>24,150</b>	<b>42,177</b>	<b>..</b>	<b>..</b>	<b>73,784</b>	<b>24,120</b>	<b>1,64,231</b>
<b>GRAND TOTAL</b> . . . . .	<b>11,08,78,219</b>	<b>24,43,04,584</b>	<b>14,22,43,621</b>	<b>11,63,40,156</b>	<b>4,08,14,406</b>	<b>22,33,43,970</b>	<b>87,77,24,956</b>

## ACCOUNT No. 25—Statement of Appropriation to and from the Railway Depreciation Reserve Fund.

This Account sets forth the amounts received into, and withdrawn from, the Depreciation Reserve Fund during the year, and also brings out the balance in this Fund at the close of the year.

2. On the separation of Railway finances from General finances a Depreciation Reserve Fund was started, with effect from the 1st April 1924, to provide for the cost of renewing units of all wasting assets with the exception of formation, fencing and ballast.

3. Prior to 1935-36, the Depreciation Reserve Fund used to be credited with an amount equivalent to the total expenditure to the end of the previous year on all the units of each class of asset divided by the number of years assumed as the normal life of that class of asset. No credit was given to the Fund on account of any unit after the period assumed for its normal life had expired. In order to simplify calculation, it was decided that, with effect from 1935-36, the amount to be set aside annually to cover depreciation should be one-sixtieth of the total capital outlay to the end of the previous year, this fraction being the nearest simple fraction calculated to give results approximately equal to the results of the complicated procedure followed previously. The Fund is ordinarily debited with the cost of units replaced, abandoned or disposed of.

4. The allocation of expenditure on Indian Government Railways worked by Companies is determined by the terms of their contracts according to which the entire revenue expenditure on renewals and replacements is booked under Working Expenses. This expenditure consists of—

(i) expenditure on wasting assets, and (ii) expenditure on non-wasting assets.

In Government books (i) was debited to the Depreciation Reserve Fund and (ii) was transferred to Repair and Maintenance up to 1935-36, but from 1936-37 both the items are debited to the Depreciation Reserve Fund under the revised rules of allocation. The contribution to the Depreciation Reserve Fund is worked out as on Indian Government Railways.

5. The balance of the Depreciation Reserve Fund was utilised temporarily to meet losses in working the Railways. In 1931-32, 1932-33, 1933-34, 1934-35 and 1935-36 the amounts withdrawn on this account were Rs. 4,24,99,683, Rs. 10,22,93,151, Rs. 7,96,33,325, Rs. 5,06,25,426 and Rs. 3,99,39,883 respectively. In 1936-37, the surplus of Rs. 1,20,58,909, was applied towards the repayment of the previous loans and in 1941-42 a similar payment amounting to Rs. 7,91,07,748 was made from the surplus of that year. During 1942-43 the entire balance of the loan taken from the fund to meet the loss, *viz.*, Rs. 22,38,24,811, was repaid partly by appropriation, amounting to Rs. 16,08,18,305 from the surplus of the year and partly by withdrawal of Rs. 6,30,06,506 from the Reserve Fund, *vide* para. 2 of the explanatory note on page 58 of the Finance and Revenue Accounts for the year 1942-43.

6. Out of the balance of the Depreciation Reserve Fund, advances were granted to Branch Line Companies to meet capital expenditure, the balance of such advances outstanding at the end of the year 1941-42 amounted to Rs. 9,17,152.

It was also held that the investment made in the Branch Line Shares from Capital Programme should more properly be treated as investment of the Depreciation Reserve Fund balances. Accordingly, a sum of Rs. 31,20,910 being the cost of the investment at debit of Capital, was transferred to the Depreciation Reserve Fund in 1937-38. In accordance with the decision of the Public Accounts Committee, which examined the accounts for 1941-42, the advances to Branch Line Companies as well as the investments made in the Branch Line Shares amounting to Rs. 40,38,062, were transferred to the Railway Reserve Fund in 1942-43 as such investments should more correctly be treated as investments of the Railway Reserve Fund balance.

7. A sum of Rs. 32,26,416, representing the cost of abandoned assets which was held in the books of the Controller of Railway Accounts [now Railway Board (Accounts)], was debited to the Fund in 1937-38. Out of this amount, an amount of Rs. 1,19,000, representing the Share of the N. W. Railway has been dropped, *vide* foot-note (c) below the account.

8. During 1943-44, 1944-45 and 1945-46, the contributions to the Fund amounted to Rs. 16,87,31,947, Rs. 17,01,17,227 and Rs. 17,04,89,615 respectively which included a sum of rupees four crores each year on account of emergency provision to cover excessive wear and tear due to war conditions.

With effect from 1945-46, the Capital-at-Charge of Collieries has been excluded for the purpose of calculating the Contribution to the Railway Depreciation Reserve Fund.

9. At the time of the partition of the country with effect from 15-8-1947, it was decided that the accounts of the undivided B. A. and the N. W. Railways for the period 1-4-1947 to 14-8-1947 should be closed by F. A. & C. A. Os. of these two railways. Due to the non-receipt of these accounts from the Pakistan authorities, the accounts for the period 1-4-1947 to 14-8-1947 have not so far been closed. For the purpose of working out the balance in the fund on 14-8-1947, however, approximate figures were adopted in the absence of the actuals and an agreed division of assets and liabilities between the two Dominions. An amount of Rs. 20,30,00,000 representing the estimated balance of the Pakistan railways was accordingly dropped from the fund balance on the 14th August 1947. The approximate balance of Rs. 92,51,27,310 has been carried forward in the Indian Dominion books on the 15th August 1947.

The Assam and the E. P. Railways, which came into existence on 15-8-1947 were allocated a portion of the fund in the ratio of the capital provisionally allocated to them and they started with an opening balance of Rs. 2,43,61,712 and Rs. 6,57,02,505 respectively. Similarly in respect of the Sealdah Division and the Katihar Section of the ex-B. A. Railway, which were merged in the E. I. and the O. T. Railways, the amounts allocated were Rs. 1,71,30,176 and Rs. 65,70,182 respectively.

In view of what is stated in the preceding sub-paragraphs, the closing balance in the fund is provisional. Necessary final adjustment will be made in a subsequent year's account when the actual figures become available on the closing of the accounts for the pre-partition period and the division of assets and liabilities is made.

No. 25. - STATEMENT of APPROPRIATIONS to add from the RAILWAY DEPRECIATION RESERVE FUND during the period 15-8-1947 to 31-3-1948 and to end of the year 1947-48 and the BALANCE at the commencement and at the close of that period

Name of Railway. 1	Balance on 15-8-1947		During the period 15-8-1947 to 31-3-1948		To end of 1947-48		Balance on 31st March 1948	
	At Debit 2	At Credit 3	Receipts 4	Withdrawals 5	Receipts 6	Withdrawals 7	At Debit 8	At Credit 9
<b>CENTRAL GOVERNMENT COMMERCIAL LINES.</b> Indian Government Railways	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Assam . . . . .	..	(a) 2,43,61,712	23,36,000	1,89,377	2,66,97,712	1,89,377	..	2,65,08,335
Bengal Nagpur . . . . .	..	13,23,86,547	86,79,037	47,03,421	34,15,06,032	20,51,44,769	..	13,63,62,163
Bombay, Parola and Central India . . . . .	..	12,56,50,087	80,07,678	29,67,548	31,84,37,532	18,77,67,315	..	13,06,70,217
East Indian . . . . .	..	(a) 20,40,28,189	1,82,34,000	59,91,873	59,89,73,298	38,27,02,982	..	21,62,70,316
East Punjab . . . . .	..	6,57,02,505	46,26,000	8,52,915	7,03,28,505	8,52,915	..	6,94,75,590
Great Indian Peninsula . . . . .	..	16,24,79,470	1,21,05,006	84,03,810	45,81,24,670	29,09,44,004	..	16,71,80,666
Madras & Southern Mahratta . . . . .	..	8,26,79,879	56,03,120	42,18,276	22,10,63,559	13,69,98,836	..	8,40,64,723
Oodh Tirhut . . . . .	..	(b) 5,88,93,737	38,47,000	15,60,658	9,61,89,056	3,49,48,977	..	6,12,40,079
South Indian . . . . .	..	6,42,27,139	45,68,417	38,49,675	17,78,64,844	11,29,18,963	..	6,49,45,881
Total . . . . .	..	92,13,89,265	6,80,06,258	3,26,77,553	2,30,91,86,108	1,35,24,68,138	..	95,67,17,970
Indian Government Railways Worked by Indian States. Contribution to Depreciation Fund on account of Government Railways worked by Indian States.	..	37,79,724	48,000	499	47,31,943	9,04,718	..	38,27,225
Total . . . . .	..	37,79,724	48,000	499	47,31,943	9,04,718	..	38,27,225
Withdrawal from Depreciation Fund to meet the loss on the working of Railways and repayment thereof.	..	..	..	..	31,49,91,468	31,49,91,468	..	..
Value of abandoned assets written off from Capital Account . . . . .	(c) 31,07,416	..	..	..	..	31,07,416	31,07,416	..
Total Commercial Lines . . . . .	31,07,416	92,51,68,989	6,80,54,258	3,26,78,052	2,62,89,09,519	1,67,14,71,740	31,07,416	96,05,45,195
<b>STRATEGIC LINES.</b> Indian Government Railways	..	..	..	..	..	..	..	..
Grand Total . . . . .	31,07,416	92,51,68,989	6,80,54,258	3,26,78,052	2,62,89,09,519	1,67,14,71,740	31,07,416	96,05,45,195
Vizagapatam Port . . . . .	..	30,65,737	1,50,671	2,11,885	32,87,533	2,83,010	..	30,04,523
Investment Account—Vizagapatam Port . . . . .	5,66,345	..	..	..	..	5,66,345	5,66,345	..
Total . . . . .	36,73,761	92,82,34,726	6,82,04,929	3,28,89,937	2,63,21,97,052	1,67,23,21,095	36,73,761	96,35,49,718

(a) Includes Rs. 1,71,30,176 in respect of Sealdah Division of the Ex-Bengal Assam merged in the E. I. Railway.

(b) Includes Rs. 65,70,182 in respect of Katihar Section of the Ex-Bengal Assam Railway merged in the O. T. Railway.

(c) The balance on 15-8-1947 was Rs. 32,26,416. It was decided that the amount of Rs. 1,19,000, representing the cost of petroleum operation in Baluchistan should be dropped without financial adjustment as the work was located in Pakistan. The balance, viz., Rs. 31,07,416, which represents the cost of abandoned assets located in India, will be written back to revenue in the Accounts for 1949-50.

No. 25-A.—Statement of Appropriation to and from the Railway Reserve Fund.

This Account sets forth the amounts received into, and withdrawn from the Reserve Fund during the year, and also brings out the balance in this Fund at the close of the year.

2. The receipts in the Railway Reserve Fund are obtained in the manner explained in the Note to Account No. 22-A. Amounts may be withdrawn from the Railway Reserve to secure the payment of the annual contribution to General Revenues; to provide, if necessary, for arrears of depreciation and for writing down and writing off capital; and to strengthen the financial position of Railways in order that the services rendered to the public may be improved and rates and fares may be reduced.

3. The Railway Reserve may also be used for temporary borrowings for the purpose of meeting expenditure for which there is no provision or insufficient provision in the revenue budget estimate, subject to the obligation to make repayment of such borrowings out of the revenue budgets of subsequent years. In 1929-30 a sum of Rs. 2,08,21,706 was drawn from the Reserve Fund to pay the contribution to General Revenues. Similarly, the Reserve was drawn upon in 1930-31 to provide for the payment of contribution to General Revenues (Rs. 5,73,57,332), and to the extent of Rs. 5,18,77,828 to meet the loss on the working of Railways. In 1931-32 a further sum of Rs. 4,95,06,000 was drawn to meet the loss on the working of the Railways—see also paragraph 2 of the Explanatory Note on page 90.

The accounts for the period 1-4-1947 to 14-8-1947 have not so far been closed for want of the accounts of the undivided B. A. and the N. W. Railways from the Pakistan authorities who were responsible for their closing. Consequently, it has not been possible to work out either the financial results for this period or the actual loss or gain to be adjusted against this fund. An approximate amount of the Rs. 13,73,00,000, which was estimated to be the net Railway deficit in the budget for that period, was however, dropped provisionally from the closing balance on 14-8-1947, the balance of Rs. 9,42,62,127 being carried forward to the

Indian Dominion's account on 15-8-1947. Pending the final closing of the account for the period 1-4-1947 to 14-8-1947 and an agreed division of assets and liabilities between the two Dominions, no portion of the fund balance in respect of the sections of the railways transferred to Pakistan, has been dropped on 15-8-1947.

The loss on working during the period 15-8-1947 to 31-3-1948 amounting to Rs. 2,58,22,730 was met from this fund. Owing to the non-closing of the accounts for the period 1-4-1947 to 14-8-1947, this figure is provisional. Necessary final adjustments will be made in subsequent year's accounts when the actuals become available and an agreed division of assets and liabilities between the two dominions of India and Pakistan is reached.

During 1944-45, 1945-46 and 1946-47, and 1947-48 (15-8-1947 to 31-3-1948) Rs. 2,95,44,936, Rs. 5,54,56,208 Rs.3,24,71,707 and Rs. 30,565 respectively, have been withdrawn from the fund to meet the replacement cost of Rolling Stock received subsequent to 1942-43 which was not covered by accumulation in the Depreciation Reserve Fund.

*Reserve Fund Investment Account.*

Pending utilisation for the purposes for which the Reserve Fund had been created, a part of the amount standing at credit of the Reserve Fund was invested in securities of Branch Line Companies, the balance remaining in deposit with the Central Government. The actual amounts so utilised are shown separately in Account No. 25-A. The amounts expended in the purchase of securities have been taken to a separate head 'Reserve Fund Investment Account', while the interest accruing from the investment has been credited to the Railway Revenues. (See Account No. 28).

In 1942-43 the actual amount of investments from the Reserve Fund increased to the extent of Rs. 40,38,062 owing to the transfer of investments made in the previous years from the Depreciation Reserve Fund balances, *vide* sub-para. 2 of para. 6 of the explanatory note on page 107.

No. 25-A.—Account of Railway Reserve Fund for the period 15-8-1947 to 31-3-1948.

BALANCE ON 15-8-1947		RECEIPTS				PAYMENTS						BALANCE ON 31ST MARCH 1948				
Cash Balance	Investments	A.—Railway Reserve Fund		B.—Investments	Total	A.—Railway Reserve Fund				B.—Investments		Total.	Cash Balance	Investments	Gross Balance	
		Transfer from Revenue account	Gain on the sale of Securities	Sale of Securities		Loss on working of Railways	Amount of contribution to General Revenues	Arrears of Depreciation, etc.	Loss on sale of Securities	Purchase of securities	Loans to Branch Line companies					
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	P.	Rs.	Rs.	Rs.	Rs.	
8,91,00,727	71,61,400	..	..	..	..	2,58,22,730	..	30,565	..	..	..	18,892	2,58,72,187	6,32,28,540	51,80,292	6,84,08,832

(a) The face value of Railway shares, etc., held in the Reserve Fund Investment account was Rs. 48,04,500.

**No. 25-B.—Statement of Appropriation to and from the Railway Betterment Fund.**

This Account sets forth the amounts received into, and withdrawn from, the Betterment Fund during the year, and also brings out the balance in this Fund at the close of the year.

2. This Fund was instituted in 1946-47 with a view to financing expenditure on certain types of unremunerative capital works such as provision of amenities for the travelling public, schemes of staff welfare like institutes, Child Welfare Centres and Hospitals etc. and operating improvements costing not more than rupees three lakhs each which are not likely to be revenue earning.

3. Unlike the Depreciation Reserve Fund and Railway Reserve Fund, the interest earned on the balance in the Betterment Fund is credited to the Fund itself.

4. It was decided to inaugurate the Fund with a transfer of rupees twelve crores from the Railway Reserve Fund in 1946-47. This Fund is financed by annual appropriations from surplus of such amounts as may be determined every year on a consideration of the budgetary position. For the year 1946-47, it was decided to contribute to it from the surplus of the year a sum of rupees three crores.

5. The Accounts for the period 1-4-1947 to 14-8-1947 have not so far been closed for want of the accounts of the undivided B. A. and the N. W. Railways which have not been received from Pakistan authorities who were responsible for their closing. Consequently, it has not been possible to work out the financial results for this period and the amount withdrawn from the fund. In the absence of actual closing balance on the 14th August 1947, the interest on the fund on that date and consequently the opening balance brought forward in the Indian dominion books on 15-8-1947 were provisional. No appropriation from surplus was made to the fund during the period under review.

Pending the final closing of the accounts for the period ending 14-8-1947 and an agreed division of assets and liabilities between the two dominions of India and Pakistan, no portion of the fund balance in respect of the railways transferred to Pakistan has been dropped on 15-8-1947. For the reason stated in the preceding sub-para, the balance in the fund on 31-3-1948 is also provisional. Necessary final adjustments will be made in a subsequent year's account when the actuals become available and an agreed division of assets and liabilities between the two Dominions of India and Pakistan is reached.

**No. 25-B.—Account of Railway Betterment Fund for the period 15-8-1947 to 31-3-1948**

Balance on 15-8-1947	Receipts			Payments	Balance on 31st March 1948
	Contribution	Interest	Total		
	Rs.	Rs.	Rs.	Rs.	Rs.
14,07,19,532	..	29,36,315	29,36,315	58,04,362	14,37,00,535

ACCOUNT No. 26—*Account of Interest Charges chargeable against the Net Revenue Receipts of Indian Government Railways for the period from 15th August 1947 to 31st March 1948.*

This is a statement of the liability for interest, etc., on the entire capital outlay on Railways. It shows :—

(1) the interest on debt, *i.e.*, on specific loans raised by the Central Government or the Secretary of State, and on the outlay that has been met from non-specific debt or from Revenue or from other sources ; and

(2) the interest on Share Capital and Debentures contributed by the Working Companies.

2. Details of the interest on specific loans and on Annuity payments will be found in subsidiary Statement No. 26A.

3. The principal item in the statement is the interest on non-specific debt. As (except in the case of a certain amount of specific railway debt) no distinction is made in the accounts between loans raised for railway purposes and for the ordinary requirements of Government, the interest chargeable to Railways in respect of outlay that has been met from general borrowings and other resources (including the Revenue resources) of Government is calculated with reference to the rate of interest paid by Government on its borrowings as a whole. Since 1917, Government has had to pay a higher rate of interest on its borrowings than in previous years, and the interest on the non-specific portion of the railway debt therefore consists of (a) interest on all capital expenditure to end of 1916-17 at the average rate paid on borrowings to the end of that year (this rate was fixed at 3.3252 per cent. in perpetuity), and (b) interest on all capital expenditure in subsequent years at the average rate paid on the total borrowings of the subsequent period.

It is necessary to mention, in this connection, certain changes which have been made in the method of calculation of the average rate of interest charged to Railways and other commercial departments in respect of Capital outlay incurred after the 31st March 1917. Until recently this rate was arrived at by dividing the total amount of interest and discount brought to account during the year in respect of loans raised during the period by the mean between the nominal amounts of the opening and closing balances. With effect from 1928-29, the commission and brokerage paid in connection with issues of loans were added to the interest and discount. A suitable addition was also made for the loss sustained through the tax-free concession attached to some of the loans. The changes made from 1930-31 are as follows :—

(i) the amount of interest taken into account is the amount due for the year and not the amount paid in the year ;

(ii) a suitable addition is made for charges for management of debt and advertisement charges connected with new issues ; and

(iii) the mean outstanding debt is calculated with reference to the proportionate amounts of cash received and not with reference to the nominal balances.

In view of the conversion of 3½ per cent. paper which constituted the bulk of the pre-1917 debt, it has been decided that with effect from the year 1946-47, a uniform rate of interest for all capital outlay should be charged.

4. On the separation of Railway from General finances in 1924-25, the Railway Capital Account was permanently debited with the balance on 31st March 1924 of the capital liability involved in the purchase of railways which is being redeemed through Annuities and Sinking Funds. As a consequence of this arrangement, the Railway Revenue Account is charged with the full interest in respect of the liability outstanding on 31st March 1924, which is included in this account under "Interest on Rupee Debt and Annuities"; and the balance required to make up the total Annuity payments and the Sinking Fund charges is borne by General Revenues.

Class and name of Railway	Interest on Sterling Debt	INTEREST ON CAPITAL CONTRIBUTED BY COMPANIES			Total	Converted into rupees at the average rate of exchange	Interest on Capital provided by Government	Interest on Rupee Debt and Annuities	Grand Total
		On Share Capital	On Debentures and Debenture Stock	Total					
1	2	3	4	5	6	7	8	9	10
	£	£	£	£	£	Rs.	Rs.	Rs.	Rs.
<b>CENTRAL GOVERNMENT</b>									
<i>Commercial Lines</i>									
<b>Indian Government Railways—</b>									
Assam (including A. R. L. P.) . . . . .	..	..	..	..	..	..	46,04,453	..	46,04,453
Bengal Nagpur . . . . .	..	..	..	..	..	..	1,71,11,467	..	1,71,11,467
Bombay, Baroda and Central India . . . . .	..	..	..	..	..	..	1,22,27,666	21,80,898	1,44,08,564
East Indian . . . . .	..	..	..	..	..	..	2,71,65,607	88,69,664	3,60,35,271
East Punjab . . . . .	..	..	..	..	..	..	82,40,216	10,28,811	92,69,027
Great Indian Peninsula . . . . .	..	..	..	..	..	..	1,65,46,285	63,96,480	2,29,42,765
Madras & Southern Mahratta . . . . .	..	..	..	..	..	..	92,46,293	27,72,389	1,20,18,682
Oudh Tirhut . . . . .	..	..	..	..	..	..	76,23,748	..	76,23,748
Railway Collieries . . . . .	..	..	..	..	..	..	11,31,341	..	11,31,341
South Indian . . . . .	..	..	..	..	..	..	69,70,669	7,24,867	76,95,536
<b>Total</b> . . . . .	..	..	..	..	..	..	11,08,67,745	2,19,73,109	13,28,40,854



Indian Government Railways worked by Indian States—									
Benzwada and Dhone Kurnool	..	.	..	..	..	..	94,331	..	94,331
<b>Total</b>	..	..	..	.	..	..	94,331	..	94,331
Miscellaneous items—									
Miscellaneous	..	..	..	..	..	..	—10,643	..	—10,643
Deduct—Interest during period of construction charged to other Governments, Departments, etc.	..	..	..	..	..	..	1,043	..	1,043
<b>Total</b>	..	..	..	..	..	—	—11,686	..	—11,686
<b>Total Central Government</b>	..	..	..	..	..	..	11,09,50,390	(a) 2,19,73,109	13,29,23,499

* Distribution—		Rs.
Interest on Debt		13,29,23,499†
Interest on Capital contributed by Companies		..
		13,29,23,499

	+ England.	England (Sterling converted into Rs. at £1 = Rs. 13½).	Exchange.	India.	Total Central Government.
	£	Rs.	Rs.	Rs.	Rs.
Interest on Debt—					
On Specific Debt	..	..	..	2,19,73,109	2,19,73,109
On Non-Specific Debt	..	..	..	11,09,50,390	11,09,50,390
	..	..	..	13,29,23,499	13,29,23,499(b)

(a) Includes charges for management of Specific Railway Debt, Rs. 54,452 adjusted in India.

(b) Differs from the corresponding amount credited under "22—Interest on Ordinary Debt" by Rs. 1,043 representing recoveries of interest on Capital works during the period of construction.

NOTE.—Interest on Capital provided by Government shown in column 8 of this account is provisional pending closing of the pre-partition accounts.

No 26-A —Statement of Interest chargeable against the Net Revenue Receipts for the period 15-8-1947 to 31-3-1948.

This statement furnishes detail of the interest on specific loans, on non-specific debt and on the liability incurred in the purchase of railways remaining unredeemed by annuities to end of 19:3-24. The totals for each Railway under the several headings will be found in the main Account No. 26.

No. 26-A.—STATEMENT OF INTEREST, ANNUITIES, etc., of PURCHASED RAILWAYS Chargeable against the NET REVENUE RECEIPTS for the period 15-8-1947 31-3-1948.

Class of charge	Assam (including Assam Rail link project)	* East Punjab	Bombay, Baroda and Central India	*East Indian (including †Oudh and Rohilkhand Railway)	Great Indian Peninsula	Madras and Southern Mahratta	South Indian
1	2	3	4	5	6	7	8
<b>Sterling Interest</b>	£	£	£	£	£	£	£
Interest on Capital Contributed by Companies.	..	..	..	..	..	..	..
Total	.	..	..	..	..	..	..
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Converted into Rupees	..	..	..	..	..	..	..
<i>Interest on Rupee Debt and Annuities—</i>							
Management of specific Debt	..	—397	18,206	19,267	9,979	..	7,397
On unredeemed Annuity Capital outstanding on 31st March 1924.	..	10,66,092	..	71,63,429	53,35,079	27,72,389	..
On India 3½ per cent. Rupee debt	..	..	..	2,348	..	..	..
On India 4½ and 4 per cent. Holkar and Scindia Loans (a).	..	..	4,71,311	..	..	..	..
On Railway Debenture Stocks	..	..	..	1,42,052	5,44,205	..	96,318
On India 3 per cent. Stock issued in redemption of Annuity, Debenture Stock, and Debentures, and for purchase of Undertaking of Railway Companies.	..	—£6,884	16,91,381	15,42,568	5,07,217	..	6,21,152
Total	.	16,28,811	21,90,898	88,69,664	63,96,480	27,72,389	,21,867

Interest at 3.25 per cent. on approximate  
Capital outlay to end of the period 1-4-1947  
to 14-8-1947 plus half the outlay of the  
period 15-8-1947 to 31-3-1948 . . .

Total Interest brought to account in India . . .

Grand Total Rs. . .

	46,04,453	82,40,216	1,22,27,666	2,71,65,607	1,65,16,285	92,46,293	61,70,669
	46,04,453	92,69,027	1,44,08,564	3,60,35,271	2,29,42,765	1,20,18,682	76,95,536
	46,04,453	92,69,027	1,44,08,564	3,60,35,271	2,29,42,765	1,20,18,682	76,95,536

(a) Out of the Holkar loan of one crore of rupees at 4½ per cent., Rs. 20 lakhs were repaid from General Revenues in 1933-34 and Rs. 10 lakhs in 1934-35 but the liability of the Railways for the payment of interest on the original figure of the loan still continues.

\* Sinking Funds were established in connection with these Railways to redeem India 3½ and 3 per cent. Stock issued in lieu of Annuities or Debenture Stock. These funds were applied to the purchase of India Stock of the denomination offering best yield. The minus figures against 3 per cent. Stock represent the interest on India 3 per cent. Stock purchased in excess of the amount issued.

† The Discount Sinking Fund in redemption of Debt incurred in excess of money raised, in respect of the India 3 per cent. Stock issued in connection with the purchase of the Oudh and Rohilkhand Railway, was partly applied to the redemption of India 4½ and 3½ per cent. Stock instead of India 3 per cent. Stock.

NOTE.—Pending closing of the pre-partition accounts, the adjustment of interest is provisional.

No. 27.—ABSTRACT ACCOUNT of RECEIPTS from SUBSIDISED RAILWAYS (Government share of SURPLUS PROFIT and REPAYMENT of ADVANCES OF INTEREST, etc.) credited to CENTRAL AND PROVINCIAL REVENUES during the period 15-8-1947 to 31-3-1948.

This Account sets forth the receipts from certain Subsidised Railways in which Government has no capital interest (see paragraphs 4—6 of the General Note, pages 86 and 87) and the subsidy, if any, received from Provincial Governments in respect of their guarantee against loss on working of Branch Lines (see paragraph 7 of the General Note, page 87).

CENTRAL GOVERNMENT		Guarantee, etc.—	
Government Shares of Surplus Profits—		Received from—	
	Rs.		Rs.
Shahdara (Delhi) Saharanpur (E.I.) . . . . .	—	Madras Government (S. I.) . . . . .	13,625
Burdwan Katwa (E.I.) . . . . .	—		
Central Provinces (G.I.P.) . . . . .	73,451		
Pachora-Jamner (G.I.P.) . . . . .	25,644	Total, Guarantee, etc. . . . .	10,625
Katakhal Lal Bazar . . . . .	527	Total Central Government . . . . .	1,14,853
Total Surplus Profits . . . . .	99,622		
Sale of Land—		PROVINCIAL GOVERNMENTS	
Ahmedpur Katwa (E.I.) . . . . . (a) 17		Government share of Surplus Profits—	
Oudh Tirhut . . . . . (a) 4,589		Darjeeling Himalayan (Government of Bengal) . . . . .	
Tanjore District Board (S.I.) . . . . .	—		
Tinnevely Tiruchendur (S.I.) . . . . .	—	Grand Total . . . . .	
Podanur Pollachi (S.I.) . . . . .	—	India . . . . .	
Railway Collieries . . . . .	—	England . . . . .	
		Exchange . . . . .	
Total Sale of Land . . . . .	4,606		

(a) Represents rent of land.

No. 27-A.—ABSTRACT ACCOUNT of EXPENDITURE ON SUBSIDISED RAILWAYS (LOAN, SUBSIDY and ADVANCES OF INTEREST) debited to CENTRAL and PROVINCIAL REVENUES during the period 15-8-1947 to 31-3-1948.

This Account sets forth the expenditure on certain Subsidised Railways in which Government has no capital interest (see paragraphs 4—6 of the General Note, pages 86 and 87).

CENTRAL GOVERNMENT		Subsidy—	
Land—	Rs.		Rs.
Kalighat Falta (E.I.) . . . . .	717	Ahmedpur Katwa (E.I.) . . . . .	14,700
Oudh Tirhut . . . . .	— 203	Burdwan Katwa (E.I.) . . . . .	12,300
		Bankura Damodar (E.I.) . . . . .	20,900
		Kalighat Falta (E.I.) . . . . .	14,900
Total—Land . . . . .	514	Total Subsidy . . . . .	62,500
		Total Central Government . . . . .	63,314

## No. 28—ACCOUNTS of RAILWAY MISCELLANEOUS RECEIPTS for the period 15-8-1947 to 31-3-1948.

This Account sets forth the interest accruing on the balances of the Railway Depreciation Reserve Fund and the Reserve Fund and other miscellaneous receipts which cannot be allocated to specific Railways. The Recoveries made from Railway Companies on account of Government supervision, audit and control, which used to be taken up to 1933-34 in reduction of expenditure shown in Account No. 28A, are now included in this Account.

CENTRAL GOVERNMENT			
	Rs.		Rs.
Interest on balance of Reserve Fund . . . . .	15,39,824	India . . . . .	2,10,18,064
Interest on balance of Depreciation Reserve Fund . . . . .	1,91,80,766	England . . . . .	2,730
Interest and dividends on securities purchased from the Reserve Funds . . . . .	92,252	Exchange . . . . .	6
Miscellaneous Receipts . . . . .	11,07,897		
<b>Total Central Government</b> . . . . .	<b>2,19,20,739</b>		

Note :—For the reasons stated in para. 9 of Account No. 25 and sub-para of para 3 of Account No. 25-A, the interest on the fund balances is provisional.

## No. 28-A.—ACCOUNT of MISCELLANEOUS RAILWAY EXPENDITURE for the period 15-8-1947 to 31-3-1948.

This Account sets forth the expenditure incurred by Government on certain items which cannot be allocated to specific Railways, such as outlay on surveys which when the line is constructed at some future date, will be transferred to the capital account of the Railway; and the cost of the control exercised by Government over Railway through the Railway Board, Director of Railway Audit and the Government Inspectors of Railways. From 1938-39, the amount of commuted value of pensions in respect of Railway officers has been debited to the Railways and included in this Account instead of in Account No. 79-B as before.

CENTRAL GOVERNMENT		STRATEGIC LINES	
COMMERCIAL LINES			
	Rs.		Rs.
Railway Board . . . . .	16,46,616	Inspection . . . . .	..
Inspection . . . . .	1,73,300	Audit . . . . .	..
Audit . . . . .	10,07,769	Survey . . . . .	52,19
Other Establishments . . . . .	11,05,573	Miscellaneous . . . . .	..
Survey . . . . .	11,79,600	<b>Total Strategic Lines</b> . . . . .	<b>52,910</b>
Miscellaneous . . . . .	7,15,123	<b>Total Central Government</b> . . . . .	<b>58,79,991</b>
<b>Total Commercial Lines</b> . . . . .	<b>58,27,981</b>	India . . . . .	52,68,515
		England . . . . .	6,10,414
		Exchange . . . . .	1,062

B. and BE.—Railway Capital and Revenue Accounts.

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**Sections C. and CC.--Irrigation, Navigation, Embankment and Drainage Works.**

## CAPITAL AND REVENUE ACCOUNTS

CAPITAL ACCOUNT	{ WITHIN THE REVENUE ACCOUNT 46,37,567 { OUTSIDE THE REVENUE ACCOUNT 3,85,36,207	Rs.	REVENUE ACCOUNT	{ RECEIPTS 4,89,02,885 { EXPENDITURE 6,51,20,063	Rs.

Major Head	Number of Account	Detail of Accounts	Page	Amount of each Account		
				Detail	Major Head Total	
					Revenue	Expenditure
General	29	Statement of General Results of Irrigation, Navigation, Embankment and Drainage Works- Net loss.	121	Rs. 1,62,17,178	Rs. ..	Rs. ..
	30	Statement of Financial Results of Irrigation, etc., works for which Capital Accounts are kept.	122	..	..	..
Construction of Irrigation, Navigation, Embankment and Drainage Works.	31	Construction of Irrigation, Navigation, Embankment and Drainage Works.—	to 127			
		Within the Revenue Account . . .	137	..	..	46,37,567
		Outside the Revenue Account . . .	137	..	..	3,85,36,207
	"	31-A Summary of Capital Expenditure on Irrigation, Navigation, Embankment and Drainage Works . . .	139 & 140	..	..	..
		TOTAL		..	..	4,31,73,774
Irrigation, Navigation, Embankment and Drainage Works for which capital Accounts are kept.	30	Direct Receipts . . . . .	127	..	6,33,54,678	..
	30	Deduct—Working Expenses . . . . .	127	..	5,39,48,140	..
		NET RECEIPTS		..	1,24,06,558	..
	30	Land Revenue due to Irrigation . . . . .	127	..	2,37,15,238	..
Irrigation etc., Works for which no Capital Accounts are kept.	30	Interest on Capital . . . . .	127	..	..	3,44,65,579
	29	Receipts . . . . .	121	..	1,27,81,109	..
	35	Other Revenue Expenditure financed from Ordinary Revenues.	155	..	..	3,06,54,484
		TOTAL		..	4,89,02,885	6,51,20,063

**Sections C. and CC.—Irrigation, Navigation, Embankment and Drainage Works. Capital and Revenue Accounts.**

The term 'Drainage Works' covers all projects for the relief of waterlogging not directly connected with any particular irrigation system, whether for agricultural or anti-malarial purposes or both. Waterways and embankments are included under this head as being more akin to Irrigation than to Civil Works.

2. For the purpose of accounts, Irrigation works are divided into two main categories, those for which it is both desirable and possible to maintain accounts on a quasi-commercial basis and those for which it is either impossible or unnecessary to maintain such accounts either because they produce little or no revenue or because, owing to their restricted size, it is not worthwhile examining the returns yielded by each individual work. The first essential for a quasi-commercial account is the maintenance of a capital account, since it is only by

reference to the amount of capital expended that the value of the results obtained can be determined. The first broad distinction is therefore between works for which capital accounts are kept and those for which such accounts are not kept.

3. Works for which capital accounts are kept are further sub-divided into (a) works which are productive and (b) those which are unproductive. Productive Works are works of a remunerative character which are expected to yield, on the expiry of ten years after the date of closure of the construction estimate, a direct return on the capital invested in their construction calculated at such rate of interest as is fixed by the respective Governments from time to time. Those works which are not expected to yield the required return are classed as unproductive. The

classification between productive and unproductive works is, however, dependent on the results of three consecutive years. Thus, if a productive work fails in three successive years to return the prescribed percentage, it is transferred to the unproductive class, and, conversely, an unproductive work may be transferred to the productive class if it succeeds for three consecutive years in satisfying the criterion of productivity. In determining the productivity of an old work developed by Government, the capital expended by Government alone is regarded as the capital on which interest is chargeable. In the case of the old Irrigation works in the Madras and Bombay Presidencies which existed before the advent of the British rule and were maintained and developed under the British regime before regular Capital and Revenue Accounts commenced, a share of the revenue and maintenance charges attributable to the old works is deducted from the gross revenue and the working expenses of the existing works in order to arrive at the net return on the capital outlay incurred by Government on the extension and improvement of these systems as shown in the Capital and Revenue Accounts.

4. The transactions relating to Irrigation works are exhibited in the accounts as follows.—

(1) All capital expenditure upon works for which capital accounts are kept is as a general rule recorded in the first instance under a single major head outside the revenue account, the head being divided so as to show (a) Irrigation and (b) Navigation, Embankment and Drainage Works, each of these divisions being again subdivided so as to show in separate sub-divisions the capital expenditure on (i) Productive and (ii) Unproductive works. From the total expenditure recorded under this head lump deductions are made of the amounts financed from (i) Ordinary Revenues and (ii) the Famine Relief Fund which has replaced the old Famine Insurance Fund with effect from the year 1928-29. The result is that the net total finally recorded under this head represents that portion of the expenditure on the construction of works for which Capital Accounts are kept which is financed outside the Revenue Account. Resources outside the Revenue Account take the form of loans, accumulated cash balances of previous years, the revenue surplus of the year in question after all expenditure debitable to revenue has been met and certain other sources of income not classed as revenue. The capital expenditure incurred upon the several projects and the different sources from which the total expenditure on all projects is financed are set forth in Account No. 31. It will be noticed that the distribution of capital outlay between expenditure financed from ordinary revenue and expenditure not so financed, which is made in Account No. 31-A, differs considerably from the corresponding distribution at the end of Account No. 31. The reason for this is that a sum of Rs. 17,22,18,089 in all was, prior to 1920-21, expended from the revenues of the Central Government upon the construction of Irrigation Works in the Provinces. Similarly, a sum of Rs. 57,04,184 was expended from the revenues of the Central Government up to 17th April 1932 upon Irrigation Works in the North-West Frontier Province. In Account No. 31-A, which makes no distinction between Central and Provincial expenditure, this outlay is properly treated as expenditure from Revenue. When the reformed constitution was introduced in 1920-21, Devolution Rule 24 provided that all sums so expended should be treated as advances made by the Central Government to the Provincial Governments. A similar provision was also made in the Devolution Rules as they were applied to the North-West Frontier Province. From the point of view of the Provincial Governments, therefore, the works were not constructed out of Revenue. It follows that in Account No. 31, in which Central and Provincial outlay is separately exhibited, this expenditure should properly be shown as expenditure outside the Revenue Account. This was done for the first time in the accounts for 1926-27.

(2) The progressive capital expenditure in respect of the works gone over to Pakistan has been dropped from Account Nos. 29 to 31 of the Combined Finance and Revenue Accounts for the year 1947-48 (Post-partition). In account No. 31-A, however, the expenditure relating to these works has been omitted by means of a deduct entry. The difference of Rs. 57,04,184 relating to North-West Frontier Province referred to in sub-para (1) above has also been wiped out from the accounts for 1947-48 (Post-partition).

(3) The revenue transactions of works for which capital accounts are kept consist of—

(a) Gross Receipts, including the portion of Land Revenue due to Irrigation Works (Account No. 30).

(b) Working Expenses and Maintenance (Accounts Nos. 30 and 33), and

(c) Interest on Capital (Account No. 30).

The working expenses of works for which capital accounts are kept, which formerly constituted an expenditure head, are shown as a deduct entry under Revenue.

(4) Works for which no capital accounts are kept, and which may appropriately be described as non-commercial works, comprise a large number of works, which, while collectively of great importance, are individually too small to make it worthwhile to maintain separate accounts for each.

Besides the expenditure on these works, there is another class of expenditure which is recorded under the head "Works for which no capital accounts are kept." This is miscellaneous expenditure on surveys of new irrigation projects, etc., for which a separate division has been provided under the title "Miscellaneous Expenditure". The pensionary charges of the Irrigation Department were previously included under this head, but these charges are now debited to the respective Irrigation heads of accounts.

The receipts and expenditure connected with works for which no capital accounts are kept are exhibited in Accounts Nos. 34 and 35.

5. The main scheme of the accounts as exhibited in the Combined Finance and Revenue Accounts is designed to show—

(a) A summary of the general results of Irrigation, Navigation, Embankment and Drainage Works and the net gain or loss to Government (Account No. 29).

(b) The capital outlay on each project for which capital accounts are kept (Account No. 30).

(c) Net receipts of such projects, comprising the gross receipts less the expenses of working (Account No. 30).

(d) Percentage of (c) on (b) (Account No. 30).

(e) Interest on capital (Account No. 30).

(f) Receipts and expenditure of works for which no capital accounts are kept (Accounts Nos. 34 and 35).

6. When a Provincial Government, owing to the fact that loan funds are not available, devotes its general revenues to an object upon which outlay may be met from loans, it is open to that Government to include in the objects for which it may raise a subsequent loan the repayment to general revenues of the amount already expended from them. The reason for this provision is clear; it is undesirable that Provincial Governments should be forced into the market at an inopportune time merely to protect their general revenues from being debited with expenditure of a nature which they are not primarily intended to meet. If, therefore, there were in any year a debit to the revenue major head of an amount representing capital expenditure on Irrigation Works met from general revenues, and the Provincial Government raised a sufficient amount of loan in a subsequent year, it would be permissible for it to utilise part of this loan in recouping the capital expenditure met from general revenues in the previous year. The amount would then be transferred to the capital from the revenue head of account by add and deduct entries in Account No. 31. This principle was applied by the Government of Bengal in 1922-23 and by the Government of the United Provinces in 1929-30 and 1930-31.



No. 29.— STATEMENT showing the GENERAL RESULTS of IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS for the year ended 31st March 1948.

B.M.F. WORKS

CENTRAL AND PROVINCIAL GOVERNMENTS IN INDIA, FOR THE YEAR 1947-48 (POST PARTITION).

	PROVINCIAL GOVERNMENTS											Total Central and Provincial Governments
	Central Government (b)	Government of Coorg	Government of Madras	Government of Bombay	Government of West Bengal (b)	Government of United Provinces	Government of East Punjab (b)	Government of Bihar	Government of Central Provinces and Berar	Government of Assam	Government of Orissa	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Works for which Capital Accounts are kept.</b>												
<b>I—Gross Receipts—</b>												
Direct Receipts . . . . .	11,295	..	11,88,168	64,99,462	12,90,760	4,46,22,751	82,70,888	38,15,226	..	..	6,56,128	6,63,54,678
Land Revenue due to Irrigation	38,619	..	1,89,37,201	20,751	..	39,84,656	5,45,879	..	..	..	1,88,132	2,37,15,238
Total . . . . .	49,914	..	2,01,25,369	65,20,213	12,90,760	4,86,07,407	88,16,767	38,15,226	..	..	8,44,260	9,00,69,916
<b>Deduct—Working Expenses . . . . .</b>	33,193	..	91,08,247	27,92,070	6,20,412	3,13,67,426	60,77,841	23,05,744	..	..	16,43,207	5,39,48,140
Net Receipts . . . . .	16,721	..	1,10,17,122	37,28,143	6,70,348	1,72,39,981	27,38,926	15,09,482	..	..	—7,98,947	3,61,21,776
<b>II—Interest on Capital . . . . .</b>	58,085	..	95,70,730	41,84,351	8,02,707	1,30,88,421	43,94,200	12,82,484	..	..	10,84,601	3,44,65,579
<b>III—Not Revenue . . . . .</b>	—41,364	..	14,46,392	—4,56,208	—1,32,359	41,51,560	—16,55,274	2,26,998	..	..	—18,83,548	16,56,197
<b>Works for which no Capital Accounts are kept.</b>												
<b>IV—Direct Receipts . . . . .</b>	16,562	..	2,80,324	1,83,992	4,46,939	2,75,038	29,866	1,51,448	16,78,357	1,997	33,119	30,97,642
Land Revenue due to Irrigation	..	..	88,60,850	6,96,805	..	..	..	..	..	..	1,25,812	96,83,467
Total . . . . .	16,562	..	91,41,174	8,80,797	4,46,939	2,75,038	29,866	1,51,448	16,78,357	1,997	1,58,931	1,27,81,109
<b>V—Expenditure (a) . . . . .</b>	2,29,897	5,564	1,28,05,676	32,98,265	31,41,080	34,10,592	4,99,014	6,65,548	18,85,424	8,57,761	38,65,663	3,06,54,484
<b>VI—Not Expenditure . . . . .</b>	2,13,335	5,564	36,64,502	24,17,468	26,94,141	31,35,554	4,69,148	5,14,100	2,07,067	8,53,764	36,96,732	1,78,73,375
<b>Capital Outlay</b>												
During the year . . . . .	13,22,660	..	1,56,38,233	3,89,013	6,84,898	1,88,41,223	51,81,808	8,82,618	..	34,619	1,46,702	4,31,73,774
To end of the year . . . . .	93,42,495	..	22,63,85,180	10,35,74,297	3,25,34,945	34,69,18,331	11,29,11,154	3,92,99,335	..	5,02,060	2,21,65,939	90,36,33,736
							Central Rs.	Provincial Rs.	Total Rs.			
Note.—Net Revenue from works for which Capital Accounts are kept (see III above)							—41,364	16,97,561	16,56,197			
Deduct—Not expenditure on works for which no Capital Accounts are kept (see VI above)							2,13,335	1,76,60,040	1,78,73,375			
Net gain on Irrigation, Navigation etc. Works recorded in Accounts Nos. 2, 3, 5 & 6							—2,54,699	—1,59,62,479	—1,62,17,178			

C. and C.C.—Irrigation, etc.

(a) The figures shown in this line include Capital as well as Revenue expenditure, as the former is not separately recorded in the accounts in the case of Works for which no capital accounts are kept.  
 (b) Represents transactions for the period from 15th August 1947 to 31st March 1948.

No. 10.—STATEMENT showing the FINANCIAL RESULTS of IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year ended 31st March 1948.

Class of works	Provinces and Canals	CAPITAL OUTLAY		REVENUE RECEIPTS DURING 1947-48			Working Expenses during 1947-48 (for details see Account No. 33)	EXCLUDING INTEREST		Interest on Capital (a)	INCLUDING INTEREST	
		During 1947-48	To end of 1947-48	Direct Receipts (for details see Account No. 32)	Irrigation Land Revenue collected in the Civil Department	Total Revenue Receipts		Surplus of Revenue over Expenditure + or of Expenditure over Revenue	Rate per cent. on Capital Outlay to end of the year		Surplus of Revenue over Expenditure + or of Expenditure over Revenue	Rate per cent. on Capital Outlay to end of the year
		For details see Account No. 31										
<b>CENTRAL GOVERNMENT (d)</b>												
A.—Irrigation Works— Productive	India General	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Damodar Valley Project . . . . .	75,412	16,74,971	..	..	..	..	..	..	..	..	..
	Kosi Project . . . . .	3,82,710	14,55,635	..	..	..	..	..	..	..	..	..
	Mahanadi Project . . . . .	7,01,499	24,05,818	..	..	..	..	..	..	..	..	..
A.—Irrigation Works— Unproductive	Other Projects . . . . .	1,38,533	1,38,533	..	..	..	..	..	..	..	..	..
	Rajputana Tank Projects . . . . .	..	28,44,029	11,295	38,619	49,914	33,193	+16,721	+0.58	58,085	-41,364	-1.43
A.—Irrigation Works— Unproductive	Delhi Total Unproductive . . . . .	-32	5,93,765	..	..	..	..	..	..	..	..	..
	Total India . . . . .	12,98,122	91,72,751	11,295	38,619	49,914	33,193	+16,721	+0.18	58,085	-41,364	-0.44
A.—Irrigation Works— Unproductive	Bombay Total Unproductive . . . . .	24,538	1,69,744	..	..	..	..	..	..	..	..	..
	Total Central Government . . . . .	13,22,660	93,42,495	11,295	38,619	49,914	33,193	+16,721	+0.17	(a) 58,085	-41,364	-0.43
<b>PROVINCIAL GOVERNMENTS</b>												
A.—Irrigation Works— Productive	Government of Madras											
	Cauvery Delta System . . . . .	3,37,274	87,81,174	44,564	15,66,620	16,11,184	5,92,964	+10,18,220	+11.60	3,85,309	+6,32,911	+7.21
	Godavari Delta System . . . . .	20,78,595	2,19,45,230	3,61,114	56,94,532	60,55,646	19,09,667	+41,45,979	+18.89	9,25,987	+32,19,992	+14.67
	Pennar River Canals System . . . . .	120	60,52,967	4,725	6,71,903	6,76,628	10,66,868	-3,90,240	-6.45	2,72,094	-6,62,334	-10.94
	Periyar System . . . . .	..	1,04,64,627	22,845	9,48,337	9,71,182	2,34,565	+7,36,617	+7.04	4,70,908	+2,65,709	+2.54
	Kistna Delta System . . . . .	14,94,400	(e) 2,90,70,275	2,62,788	58,04,379	60,67,167	23,08,737	+37,58,430	+12.93	12,65,967	+24,92,463	+8.57
	Lower Coleroon Anicut System . . . . .	..	29,13,423	10,146	4,56,642	4,66,788	2,34,886	+2,31,902	+7.56	1,31,104	+1,00,798	+3.46
	Cauvery-Mettur Project . . . . .	6,51,280	6,42,74,708	1,66,662	15,55,918	17,22,580	5,66,233	+11,56,347	+1.80	28,75,534	-17,19,187	-2.67
	Kattalai Scheme . . . . .	..	40,53,867	13,126	1,84,196	1,97,322	1,10,696	+86,626	+2.14	1,82,263	-95,637	-2.36
	Other Projects . . . . .	83,344	74,74,569	68,534	9,93,293	10,61,827	7,45,465	+3,16,342	+4.3	3,34,242	-17,900	-2.24
	Total Productive . . . . .	46,45,013	15,50,56,840	9,54,504	1,78,75,820	1,88,30,324	77,70,101	+1,10,60,223	+7.13	68,43,408	+42,16,815	+2.72

Unproductive	Kurnool-Cuddapah Canal	6,538	2,33,39,578	8,766	3,69,593	3,78,349	1,69,804	+2,08,545	+0.89	10,60,054	-8,41,509	-3.61
	Special accelerated widespread programme of improvement of tanks	..	49,61,977	..	..	..	..	..	..	..	..	..
	Toludur Reservoir Project	..	23,71,023	1,372	1,36,383	1,37,755	55,020	+82,735	+3.49	1,06,652	-23,917	-1.01
	Tungabhadra Project	1,07,91,529	1,73,03,101	..	..	..	..	..	..	4,79,472	-4,79,472	-2.77
	Other Projects	2,46,798	1,52,09,361	73,035	5,55,405	6,28,440	3,78,719	+2,49,721	+1.64	6,76,998	-4,27,277	-2.81
	Total Unproductive	1,10,44,865	6,31,85,040	83,163	10,61,381	11,44,544	6,03,543	+5,41,001	+0.86	23,13,176	-17,72,175	-2.80
	Total A.—Irrigation	1,56,89,878	21,82,21,830	10,37,667	1,89,37,201	1,99,74,868	83,73,644	+1,16,01,224	+5.32	91,56,584	+24,44,640	+1.12
B—Navigation, etc., Works—Unproductive	Buckingham Canal	-1,645	90,76,382	1,49,531	..	1,49,531	7,23,729	-5,74,198	-6.33	4,08,175	-9,82,373	-10.82
	Other Projects	..	1,32,699	970	..	970	10,874	-9,904	-7.46	5,971	-15,875	-11.96
	Total B.—Navigation, etc.	-1,645	92,09,081	1,50,501	..	1,50,501	7,34,603	-5,84,102	-6.34	4,14,146	-9,98,248	-10.84
	Total Government of Madras	1,56,88,223	(b)22,74,30,961	11,88,168	1,89,37,201	2,01,25,369	91,08,247	+1,10,17,122	+4.84	(a)95,70,730	+14,46,392	+0.64
A.—Irrigation Works—Productive	Government of Bombay. Total Productive	..	13,75,404	2,29,149	8,662	2,37,811	83,732	+1,54,079	+11.20	46,361	+1,07,718	+7.83
	Unproductive	Mutha Canal including Matoba Tank.	..	67,20,610	6,23,372	66	6,23,438	1,91,009	+4,32,429	+6.43	2,30,224	+2,02,205
	Nira Left Bank Canal and Shetphal Tank	1,659	1,42,91,425	9,46,866	..	9,46,606	4,05,162	+5,41,504	+3.79	5,93,666	-52,162	-0.36
	Godavari Canal	1,77,103	1,03,59,532	12,40,361	..	12,40,361	3,20,263	+9,20,098	+8.88	3,50,504	+5,69,594	+6.50
	Nira Right Bank Canal	1,83,830	4,03,15,958	11,73,003	..	11,73,003	4,81,949	+6,91,054	+1.71	18,06,422	-11,15,368	-2.77
	Pravara River Works	..	1,45,87,901	14,32,588	76	14,32,664	5,78,014	+8,54,650	+5.86	5,95,258	+2,59,392	+1.78
	Other Projects	23,421	1,67,26,590	8,54,323	11,947	8,66,270	7,31,941	+1,34,329	+0.80	5,61,916	-4,27,587	-2.56
	Total Unproductive	3,89,013	10,30,02,616	62,70,313	12,089	62,82,402	27,08,338	+35,74,064	+3.47	41,37,990	-5,03,926	-0.55
	Total Government of Bombay	3,89,013	(c)10,43,77,420	64,99,462	20,751	65,20,213	27,92,070	+37,28,143	+3.57	(a)41,84,351	-4,56,208	-0.44
A.—Irrigation Works—Productive	Government of West Bengal (i)	7,75,643	32,95,353	..	..	..	..	..	..	67,824	-67,824	-2.06
	Mor Reservoir Project	..	..	..	..	..	..	..	..	..	..	..
Unproductive	Damodar Canal	-90,745	1,25,87,060	7,72,814	..	7,72,814	2,51,247	+5,21,567	+4.14	3,16,297	+2,05,270	+1.63
	Midnapore Canal	..	83,06,728	1,65,463	..	1,65,463	1,22,578	+42,885	+0.52	2,08,803	-1,65,218	-2.00
	Bakrawar Irrigation Scheme	..	7,01,399	15,669	..	15,669	15,943	-274	-0.04	17,630	-17,004	-2.55
	Total Unproductive	-90,745	2,15,95,187	9,53,946	..	9,53,946	3,89,768	+5,64,178	+2.61	5,42,730	+21,448	+0.1
	Total A.—Irrigation	6,84,898	2,48,90,540	9,53,946	..	9,53,946	3,89,768	+5,64,178	+2.27	6,10,554	-46,376	-0.19
	Carried over	6,84,898	2,48,90,540	9,53,946	..	9,53,946	3,89,768	+5,64,178	..	6,10,554	-46,376	..
		1,60,77,246	33,18,08,381	76,87,630	1,89,57,952	2,66,45,582	1,19,00,317	+1,47,45,265	..	1,37,55,081	9,90,154	..

(a) This is Charged.

(b) Includes expenditure financed from the contribution received from the Central Government in furtherance of Food Production Campaign.

(c) Includes the expenditure financed from Special Development Fund.

(d) Includes transactions for the period from 15th August 1947. to 31st March 1948.

(e) Includes Rs. 57,48,223 and Rs. 2,59,967 being the outlay to end of 1946-47 relating to Kistna East Bank Canal Extension Scheme and Kistna Delta Romperu Drains Scheme respectively which have been with the Kistna Delta system under orders of the Government of Madras.

Class of works.	Provinces and Canals.	CAPITAL OUTLAY.		REVENUE RECEIPTS DURING 1947-48.			Working Expenses during 1947-48 (for details see Account No. 33).	EXCLUDING INTEREST.		Interest on Capital. (a)	INCLUDING INTEREST.		
		During 1947-48.	To end of 1947-48.	Direct Receipts (for details see Account No. 32).	Irrigation Land Revenue collected in the Civil Department.	Total Revenue Receipts.		Surplus of Revenue over Expenditure + or of Expenditure over Revenue —.	Rate per cent. on Capital Outlay to end of the year.		Surplus of Revenue over Expenditure + or of Expenditure over Revenue —.	Rate per cent. on Capital Outlay to end of the year.	
		Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.		Rs.	Rs.	
Brought forward		1,60,77,246	33,18,08,381	76,87,630	1,89,57,952	2,66,45,582	1,19,00,317	1,47,45,265	..	1,37,55,081	9,90,184	..	
		6,84,898	2,48,90,540	9,53,946	..	9,53,946	3,89,768	+5,64,179	..	6,10,554	-46,376	..	
<b>Government of West Bengal—contd.</b>													
<b>B.—Navigation, etc. Works—</b>	<b>Unproductive</b>	Hijili Tidal Canal . . . . .	..	25,50,805	21,939	..	21,939	26,062	-4,123	-16	64,118	-68,241	-2.68
		Calcutta and Eastern Canals . . . . .	..	21,81,852	2,78,578	..	2,78,578	1,77,683	+1,00,895	+4.62	54,843	+46,062	+2.11
		Other Projects . . . . .	..	29,11,748	36,297	..	36,297	26,899	+9,398	+32	73,192	-63,794	-2.19
		Total B.—Navigation, etc. . . . .	..	76,44,405	3,36,814	..	3,36,814	2,30,644	+1,06,170	+1.39	1,92,153	-85,983	-1.12
		Total Government of West Bengal (b). . . . .	6,84,898	(f) 3,25,31,945	12,90,760	..	12,90,760	6,20,412	+6,70,348	+2.06	(a) 8,02,707	-1,32,359	-1.41
<b>Government of United Provinces.</b>													
<b>A.—Irrigation Works—</b>	<b>Productive</b>	Ganges Canal . . . . .	1,49,282	4,31,65,206	92,46,824	18,80,084	1,11,26,908	48,33,215	+62,93,693	+14.58	15,09,602	+47,84,691	+11.08
		Lower Ganges Canal . . . . .	5,22,012	4,15,87,207	13,17,973	7,96,317	61,14,290	37,84,054	+23,30,236	+5.60	13,80,928	+9,49,808	+2.28
		Eastern Jumna Canal . . . . .	87,662	61,38,490	32,29,935	4,85,491	37,15,426	14,26,001	+22,89,425	+37.29	2,19,034	+20,70,391	+33.73
		Agra Canal . . . . .	65,082	1,17,54,249	16,72,488	1,89,000	18,61,488	10,33,460	+7,78,028	+6.62	3,90,677	+3,87,351	+3.29
		Ramganga Canal . . . . .	19,957	27,55,606	2,07,407	390	2,07,797	3,11,789	-1,03,992	-3.77	1,29,107	-2,33,099	-8.46
		State Tube Wells . . . . .	24,72,262	2,88,05,959	68,57,064	1,05,102	69,62,166	66,98,199	+2,63,967	+0.92	9,46,851	-6,82,884	-2.37
		Sarda Hydel (d) . . . . .	34,38,417	83,60,220	..	..	..	..	..	..	2,32,342	-2,32,342	-2.98
		Other Projects . . . . .	5,06,569	10,68,759	85,723	27,984	1,13,707	80,757	+32,950	+3.08	30,604	+2,286	+2.21
		Total Productive . . . . .	72,61,243	14,36,35,696	2,66,17,414	34,84,368	3,01,01,782	1,82,17,475	+1,18,84,307	+8.27	48,39,205	+70,45,102	+4.90

Unproductive	Sarda Canals	16,11,729	10,42,48,690	73,81,251	3,71,500	77,52,751	49,46,129	+28,06,622	+2.69	47,72,384	-19,65,762	-1.8	
	Dun Canals	25,541	26,49,606	2,38,683	36,000	2,74,683	3,91,213	-1,16,530	-4.40	1,09,451	-2,25,981	-8.53	
	Betwa Canal	6,24,583	94,82,350	7,74,385	3,472	7,77,857	8,47,912	-70,055	-0.74	3,09,267	-3,79,322	-4.00	
	Ken Canal	21,972	61,95,932	6,75,384	..	6,75,384	4,50,076	+2,24,708	+3.63	2,05,685	+19,023	+0.31	
	Dhasan Canal	9,478	48,56,414	2,28,246	1,592	2,29,838	2,52,831	-22,993	-0.47	1,63,864	-1,86,857	-3.85	
	Ghaggar Canal including Garai Canal	11,49,401	64,66,903	3,75,478	..	3,75,478	2,13,052	+1,62,426	+2.51	2,12,198	-49,772	-0.77	
	Other Projects	18,91,186	1,38,43,127	5,37,551	87,724	6,25,275	8,89,787	-2,64,512	-1.87	4,84,913	-7,49,425	-5.41	
<b>Total Unproductive</b>		<b>53,33,890</b>	<b>14,77,43,022</b>	<b>1,02,10,978</b>	<b>5,00,288</b>	<b>1,07,11,266</b>	<b>79,91,600</b>	<b>+27,19,668</b>	<b>+1.84</b>	<b>62,57,762</b>	<b>-35,38,096</b>	<b>-2.39</b>	
C.—Hydro-Electric Works—	Productive	Grid Hydro-Electric Scheme (e)	62,46,090	5,55,39,613	77,94,359	..	77,94,359	51,58,351	+26,36,008	+4.75	19,91,454	+6,44,554	+1.17
	<b>Total Government of United Provinces</b>		<b>1,88,41,223</b>	<b>34,69,18,331</b>	<b>4,46,22,751</b>	<b>39,84,656</b>	<b>4,86,07,407</b>	<b>3,13,67,426</b>	<b>+1,72,39,981</b>	<b>+4.97</b>	<b>(a) 1,30,88,421</b>	<b>+41,51,560</b>	<b>+1.19</b>
A.—Irrigation Works—	<b>Government of East Punjab. (b)</b>												
	Productive	Upper Bari Doab Canal	1,60,171	1,73,40,997	14,01,830	2,67,808	16,69,638	15,76,988	+92,650	+0.53	(c)	(c)	(c)
		Western Jumna Canal (including Extension Scheme)	38,641	3,41,21,080	24,51,412	1,42,230	25,93,642	19,01,693	+6,91,949	+2.03			
		Sirhind Canal	509	2,54,43,033	28,74,444	88,758	29,63,202	14,87,794	+14,75,408	+5.80			
		Bhakra Dam Project	49,89,249	1,19,64,227	..	..	..	..	..	..			
		Sutlej Valley Project	-4,254	2,04,76,533	3,25,930	38,142	3,64,072	10,60,632	-6,96,560	-3.40			
		Other Projects	-2,508	31,88,035	12,17,254	..	12,17,254	18,145	+11,99,109	+37.61			
<b>Total Productive</b>		<b>51,81,808</b>	<b>11,25,33,905</b>	<b>82,70,870</b>	<b>5,36,938</b>	<b>88,07,808</b>	<b>60,45,252</b>	<b>+27,62,556</b>	<b>+2.45</b>				
<b>Carried over</b>		<b>51,81,808</b>	<b>11,25,33,905</b>	<b>82,70,870</b>	<b>5,36,938</b>	<b>88,07,808</b>	<b>60,45,252</b>	<b>+27,62,556</b>	<b>+2.45</b>				
		<b>3,56,03,367</b>	<b>71,12,61,657</b>	<b>5,36,01,141</b>	<b>2,29,42,608</b>	<b>7,65,43,749</b>	<b>4,38,88,155</b>	<b>+3,26,55,594</b>	<b>..</b>	<b>2,76,46,209</b>	<b>+50,09,385</b>	<b>..</b>	

C. and CC.—Irrigation, etc.

(a) These are charged.  
 (b) Includes transactions for the period from 15th August 1947 to 31st March 1948.  
 (c) As the projectwise distribution of the total amount adjusted under 'Interest on Capital' is not available, the surplus or deficit or its percentage on the capital outlay in respect of each canal and project has not been shown separately.  
 (d) In 1946-47 it was included under "Grid Hydro-Electric Scheme."  
 (e) See footnote (d) above.  
 (f) Includes Rs. 3,18,50,047 being the West Bengal Government's share of the Capital Expenditure incurred up to the 14th August 1947 in the undivided Province of Bengal.

No. 30 STATEMENT showing the FINANCIAL RESULTS of IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year ended 31st March 1948—*contd.*

Class of Works	Provinces and Canals	CAPITAL OUTLAY		REVENUE RECEIPTS DURING 1947-48			Working Expenses during 1947-48 (for details see Account No. 33)	EXCLUDING INTEREST		Interest on Capital (a)	INCLUDING INTEREST	
		During 1947-48	To end of 1947-48	Direct Receipts (for details see Account No. 32).	Irrigation Land Revenue collected in the Civil Department	Total Revenue Receipts		Surplus of Revenue for Expenditure + or of Expenditure over Revenue (-)	Rate per cent on Capital Outlay to end of the year		surplus of Revenue over Expenditure + or of Expenditure over Revenue (-)	Rate per cent on Capital Outlay to end of the year
		For details No. 31	see Account									
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Brought forward	3,56,03,367	71,12,61,657	5,36,01,141	2,29,42,608	7,65,43,749	4,38,88,155	+3,26,55,514	..	2,76,46,209	+50,01,385	
A.—Irrigation Works— Unproductive	Government of East Punjab— <i>contd.</i>	51,81,808	11,25,33,905	82,70,870	5,36,938	88,07,808	60,45,252	+27,62,556	+2.45	} (d)	(d)	(d)
	Other Projects	..	3,77,249	18	8,941	8,959	32,589	-23,630	-6.26			
	Total Unproductive	..	3,77,249	18	8,941	8,959	32,589	-23,630	-6.26			
	Total Government of East Punjab (b)	51,81,808	11,29,11,154	82,70,888	5,45,879	88,16,767	60,77,841	+27,38,926	+2.43	(a)&(c) 43,94,200	-16,55,274	-1.47
A.—Irrigation Works— Productive	Government of Bihar											
	Son Project	..	2,58,98,513	32,77,332	..	32,77,332	18,36,540	+14,40,792	+5.56	8,64,734	+5,76,058	+2.22
	Patna—Bakhtiarpur—Bihar Sharif— Ekangarsarai—Bihra Emergency Irrigation Scheme	6,03,917	45,31,911	59,310	..	59,310	85,172	-25,862	+0.57	1,26,898	-1,52,700	-3.37
	Total Productive	6,03,917	3,04,30,424	33,36,642	..	33,36,642	19,21,712	+14,14,930	+4.65	9,91,632	+4,23,298	+1.39
Unproductive	Tribeni Canal	..	79,29,152	4,28,640	..	4,28,640	3,22,974	+1,05,666	-1.33	2,64,737	-1,59,071	-2.01
	Uhal a Canal	..	6,17,739	49,944	..	49,944	61,058	-11,114	+1.80	20,627	-31,741	-5.14
	Total Unproductive	..	85,46,891	4,78,584	..	4,78,584	3,84,032	+91,552	+1.11	2,85,364	-1,09,812	-2.23
B.—Navigation Works— Unproductive	Drainage Scheme	2,78,701	3,22,020	..	..	..	..	..	..	6,488	-5,488	-1.70
	Total Government of Bihar	8,82,618	3,92,99,335	38,15,226	..	38,15,226	23,97,714	+15,09,482	+3.84	(a)12,82,484	+2,26,998	+0.69
B.—Navigation etc. Works	Government of Assam											
Productive	Other projects	34,619	5,02,090	..	..	..	..	..	..	..	..	..

Government of Orissa.													
<b>A.—Irrigation Works</b>													
Productive	Patrapara Irrigation Project	..	1,23,998	..	..	..	..	..	..	..	4,960	-4,960	-4.00
	Hirakud Dam Project	1,662	1,662	..	..	..	..	..	..	..	..	..	..
	Total Productive	1,662	1,25,660	..	..	..	..	..	..	..	4,960	-4,960	-4.00
Unproductive	Orissa Project	1,47,040	2,63,53,567	6,51,018	..	6,51,018	14,08,007	-7,56,939	-2.82	8,97,239	-16,54,278	-6.16	
	Rushikulya System	..	51,86,712	5,110	1,88,132	1,93,242	2,35,200	-41,958	-0.81	1,82,352	-2,24,310	-4.32	
	Total Unproductive	1,47,040	f) 3,20,40,279	6,56,128	1,88,132	8,44,260	16,43,207	-7,98,897	-2.49	10,79,641	-18,78,588	-5.86	
	Total Government of Orissa	1,48,702	3,21,65,939	6,56,128	1,88,132	8,44,260	16,43,277	-7,98,947	-2.48	(a) 10,81,601	-18,83,548	-5.86	
	Total Provincial Governments	4,18,51,114	39,61,40,145	6,63,43,383	2,36,76,619	9,00,20,002	5,32,14,917	+3,61,05,055	..	3,44,07,494	+16,97,561	..	
	Total Central Government (b)	13,22,660	93,42,495	11,295	38,619	49,914	33,193	+16,721	..	58,085	-41,364	..	
	Grand Total	4,31,73,774	90,54,82,640	6,63,54,673	2,37,15,238	9,00,69,916	5,39,48,140	+3,61,21,776	..	3,44,65,579	+16,56,197	..	

(a) These are charged.

(b) Includes transactions for the period from 15th August 1947 to 31st March 1948.

(c) Differs from the figures in the Administrative Accounts by Rs. 15,97,330, this difference has since been adjusted in the accounts for the year 1953-54.

(d) As the projectwise distribution of the total amount adjusted under 'Interest on Capital' is not available, the surplus or deficit or its percentage on the capital outlay in respect of each canal and project has not been shown separately.

(e) Includes Rs. 10,77,29,346 being the share of the capital expenditure incurred up to 21st March 1947 decided to be carried forward to the post-partition accounts. This amount is provisional pending receipt of the 1947-48 (pre-partition) accounts from the Accountant General, Punjab, Lahore.

(f) See footnote (a) on page 140.

Class of Works	Provinces and Canals	Expenditure during the year								Expenditure to end of the year	
		Works	Establishment	Tools and Plant	Suspense	Leave and other establishment charges in England	Loss or gain by exchange	Deduct—Contributions from Revenue to wipe off unproductive Capital expenditure on water courses	Deduct—Receipts and Recoveries on Capital Account		Net Total
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>CENTRAL GOVERNMENT (a)</b>											
<b>A.—Irrigation Works—</b>	<b>India General</b>										
Productive . . . . .	Damodar Valley Project . . . . .	19,397	56,015	..	..	..	..	..	..	76,412	16,74,971
	Kosi Project . . . . .	6,25,370	90,936	193	—3,33,723	..	..	..	66	3,82,710	14,55,635
	Mahanadi Project . . . . .	3,93,437	2,01,591	63,618	41,403	..	..	..	1,550	7,01,499	24,65,818
	Other Projects . . . . .	1,116	1,17,412	11,437	..	8,553	15	..	..	1,38,533	1,38,533
<b>A.—Irrigation Works—</b>	<b>Rajputana</b>										
Unproductive . . . . .	Tank Projects . . . . .	..	..	..	..	..	..	..	..	..	28,44,029
<b>A —Irrigation Works—</b>	<b>Delhi</b>										
Unproductive . . . . .	Total Unproductive . . . . .	—32	..	..	..	..	..	..	..	—32	5,93,765
	<b>TOTAL OUTLAY ON CONSTRUCTION</b>	10,42,288	4,65,054	75,248	—2,92,330	8,553	15	..	1,616	12,98,122	91,72,751
	<i>Deduct—Outlay financed from Ordinary Revenues</i>									(c)—32	34,37,794
	<b>NET OUTLAY OUTSIDE THE REVENUE ACCOUNT.</b>									(c) 12,98,154	57,34,957
<b>A.—Irrigation Work —</b>	<b>BOMBAY</b>										
Unproductive . . . . .	Total Unproductive . . . . .	19,079	1,282	4,177	..	..	..	..	..	24,538	1,60,744
	<i>Deduct— Outlay financed from Ordinary Revenues—</i>									(c) 19,079	1,64,285
	<b>NET OUTLAY OUTSIDE THE REVENUE ACCOUNT.</b>									(c) 5,459	5,459



## A.—Irrigation Works—

## Productive

## Unproductive

TOTAL OUTLAY ON CONSTRUCTION— CENTRAL GOVERNMENT.		..	..	..	..	..	..	..	..	13,22,660	93,42,495
Deduct—Outlay financed from Ordinary Revenues										(c) 19,047	36,02,079
NET OUTLAY OUTSIDE THE REVENUE ACCOUNT.										13,03,613	57,40,416
PROVINCIAL GOVERNMENTS Government of Madras											
Cauvery Delta System . . . . .	3,18,250	19,024	..	..	..	..	..	..	..	3,37,274	87,81,174
Godavari Delta System . . . . .	16,81,563	3,78,621	18,411	..	..	..	..	..	..	20,78,595	2,19,45,230
Pennar River Canals System . . . . .	103	16	1	..	..	..	..	..	..	120	80,52,987
Periyar System . . . . .	..	..	..	..	..	..	..	..	..	..	1,04,64,627
Kistna Delta System . . . . .	13,45,150	1,49,407	704	..	..	..	..	..	861	14,94,400	(b)2,90,76,275
Lower Coleroon Anicut System . . . . .	..	..	..	..	..	..	..	..	..	..	29,13,423
Cauvery-Mottur Project . . . . .	5,23,786	1,42,324	5,242	—4,813	1,190	2	..	..	16,151	6,51,280	6,42,74,708
Kattalai Scheme . . . . .	..	..	..	..	..	..	..	..	..	..	40,53,867
Other Projects . . . . .	71,200	11,597	547	..	..	..	..	..	..	83,344	74,74,589
Total Productive . . . . .	39,40,052	7,00,989	24,905	—4,813	1,190	2	..	..	17,312	46,45,013	15,50,36,840
Kurnool-Cuddapah Canal . . . . .	4,199	2,287	52	..	..	..	..	..	..	6,538	2,33,39,578
Special accelerated widespread programme of improvement of tanks . . . . .	..	..	..	..	..	..	..	..	..	..	49,61,977
Toludur Reservoir Project . . . . .	..	..	..	..	..	..	..	..	..	..	23,71,023
Tungabhadra Project . . . . .	97,48,844	9,37,664	51,593	1,15,847	..	..	..	..	65,419	1,07,91,529	1,73,03,101
Other Projects . . . . .	1,92,577	48,529	2,386	3,308	..	..	..	..	..	2,46,798	1,52,09,361
Total Unproductive . . . . .	99,45,620	9,88,480	57,031	1,19,153	..	..	..	..	65,419	1,10,41,865	6,31,85,040
TOTAL A.—IRRIGATION—Carried over . . . . .	1,38,85,672	16,89,469	81,936	1,14,340	1,190	2	..	..	82,731	1,56,89,878	21,82,21,880

(a) Includes transactions for the period from 15th August 1947 to 31st March 1948.

(b) See footnote (c) on page 123.

(c) This is voted.

Class of Works	Provinces and Canals	Expenditure during the year										Expenditure to end of the year
		Works	Establishment	Tools and Plant	Suspense	Leave and other establishment charges in England	Loss or gain by exchange	Post-war Reconstruction and Development programmes	Deduct—Contributions from Revenue to wipe off unproductive Capital expenditure on water courses	Deduct—Receipts and Recoveries on Capital Account	Net Total	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
	Brought forward	1,38,85,672	16,89,459	81,936	1,14,340	1,190	2	..	..	82,731	1,56,89,878	21,82,21,880
<b>B.—Navigation etc., Works—</b>	<b>Government of Madras—contd.</b>											
Unproductive.	Buckingham Canal . . . .	—1,407	—227	—11	..	..	..	..	..	..	—1,645	99,76,382
	Other Projects . . . . .	..	..	..	..	..	..	..	..	..	..	1,32,609
	<b>TOTAL B.—NAVIGATION, ETC.</b>	<b>—1,407</b>	<b>—227</b>	<b>—11</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>—1,645</b>	<b>92,09,081</b>
	<b>TOTAL OUTLAY ON CONSTRUCTION</b>	<b>1,38,84,265</b>	<b>16,89,242</b>	<b>81,925</b>	<b>1,14,340</b>	<b>1,190</b>	<b>2</b>	<b>..</b>	<b>..</b>	<b>82,731</b>	<b>1,56,88,233</b>	<b>22,74,30,961</b>
	<i>Deduct—Contribution from the Central Government in furtherance of Food Production Campaign</i>										..	10,46,781
	<b>NET OUTLAY ON CONSTRUCTION</b>										1,56,88,233	22,63,85,180
	<i>Deduct—Outlay financed from Famine Insurance Grant or Famine Relief Fund . . . .</i>										..	70,591
	<i>Deduct—Outlay financed from Ordinary Revenues . . . .</i>										(a) 2,60,211	2,95,04,455
	<b>NET OUTLAY OUTSIDE THE REVENUE ACCOUNT . . . .</b>										1,54,28,022	19,68,09,834
	Charged . . . . .										65,695	
	Voted . . . . .										1,53,82,327	

		Government of Bombay										
<b>A.—Irrigation Works—</b>												
Productive . . .	Total Productive . . .	..	..	..	..	..	..	..	..	..	..	13,75,404
Unproductive . . .	Mutha Canal including Matoba Tank . . . . .	..	..	..	..	..	..	..	..	..	..	67,20,610
	Nira Left Bank Canal and Shetphal Tank . . . . .	..	..	..	..	..	..	1,659	..	..	1,659	1,42,91,426
	Godavari Canal . . . . .	2,585	476	39	..	13	..	1,73,990	..	..	1,77,103	1,03,59,532
	Nira Right Bank Canal . . . . .	1,797	330	27	..	9	..	2,10,757	..	29,090	1,83,830	4,03,15,968
	Pravara River Works . . . . .	..	..	..	..	..	..	..	..	..	..	1,45,87,901
	Other Projects . . . . .	..	..	..	..	..	..	26,421	..	..	26,421	1,67,26,590
	Total Unproductive . . . . .	4,382	806	66	..	22	..	4,12,827	..	29,090	3,89,013	10,30,02,016
	TOTAL OUTLAY ON CONSTRUCTION . . . . .	4,382	806	66	..	22	..	4,12,827	..	29,090	3,89,013	10,43,77,420
	Deduct—Amount financed from Special Development Fund . . . . .											8,03,123
	NET OUTLAY ON CONSTRUCTION Deduct—Outlay financed from Famine Insurance Grant or Famine Relief Fund . . . . .										3,89,013	10,35,74,297
	Deduct—Outlay financed from Ordinary Revenues . . . . .										..	60,65,024
	NET OUTLAY OUTSIDE THE REVENUE ACCOUNT . . . . .										3,89,013	8,94,23,332
	Charged Voted . . . . .										9,116	3,79,892
<b>A.—Irrigation Works—</b>		<b>Government of West Bengal (b)</b>										
Productive . . .	Mor Reservoir Project . . . . .	7,32,922	2,42,922	13,422	—2,13,601	..	..	..	..	22	7,75,643	32,95,353
Unproductive . . .	Damodar Canal . . . . .	—67,384	—20,017	—3,159	..	—180	..	..	..	14	—90,745	1,25,87,060
	Midnapore Canal . . . . .	..	..	..	..	..	..	..	..	..	..	83,06,728
	Bakreswar Irrigation Scheme . . . . .	..	..	..	..	..	..	..	..	..	..	7,01,399
	Total Unproductive . . . . .	—67,384	—20,017	—3,159	..	—180	..	..	..	14	—90,745	2,15,95,187
	Total A.—Irrigation (Carried over)	6,65,538	2,22,905	10,272	—2,13,601	—180	..	..	..	36	6,84,898	2,48,90,540
	Carried over . . . . .										1,58,17,035	28,62,33,166

(a) Charged. Rs. 1,947 Voted. Rs. 2,58,254 Total. Rs. 2,60,211

(b) Includes transactions for the period from 15th August 1947 to 31st March 1948.

Class of works	Provinces and Canals	Expenditure during the year									Expenditure to end of the year
		Works	Establishment	Tools and Plant	Suspense	Leave and other establishment charges in England	Loss or gain by exchange	Deduct—Contributions from Revenue to wipe off Unproductive Capital expenditure on water courses	Deduct—Receipts and Recoveries on Capital Accounts	Net Total	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Brought forward	6,65,538	2,22,905	10,272	—2,13,601	—180	..	..	36	6,84,898	28,62,33,166
										1,58,17,035	2,48,90,540
B.—Navigation etc. Works.—	Government of West Bengal—contd.										
Unproductive	Hijili Tidal Canal	..	..	..	..	..	..	..	..	..	25,50,805
	Calcutta and Eastern Canals	..	..	..	..	..	..	..	..	..	21,81,852
	Other Projects	..	..	..	..	..	..	..	..	..	20,11,748
	Total B—Navigation, etc.	..	..	..	..	..	..	..	..	..	76,44,405
	TOTAL OUTLAY ON CONSTRUCTION	6,65,538	2,22,905	10,272	—2,13,601	—180	..	..	36	6,84,898	3,25,34,945
	Deduct—Outlay financed from Ordinary Revenues.	..	..	..	..	..	..	..	..	..	45,63,040
	NET OUTLAY OUTSIDE THE REVENUE ACCOUNT									6,84,898	2,79,71,905
	Charged									..	
	Authorised									6,84,898	

**A.—Irrigation Works—**

**Government of the United Provinces.**

Productive	Ganges Canal	1,21,529	..	3,038	24,715	..	..	..	1,49,282	4,31,65,206
	Lower Ganges Canal	3,96,469	..	6,881	1,15,662	..	..	..	5,22,012	4,15,87,207
	Eastern Jumna Canal	77,039	..	1,926	8,697	..	..	..	87,662	61,38,490
	Agra Canal	60,842	..	1,521	2,719	..	..	..	65,082	1,17,54,249
	Ramganga Canal	50	6	1	19,900	..	..	..	19,957	27,55,806
	State Tube Wells	19,12,088	2,01,020	11,735	12,36,301	4,120	..	8,93,002	24,72,262	2,88,06,959
	Sarda Hydol. (b)	23,98,481	5,66,847	54,954	4,22,114	..	..	3,979	34,38,417	83,00,220
	Other Projects	2,91,596	26,194	79,229	1,06,322	3,228	..	..	5,06,569	10,68,759
Total Productive		52,58,094	7,94,067	1,62,285	19,36,430	7,348	..	8,93,981	72,61,243	14,30,35,696
Unproductive	Sarda Canal	13,81,845	2,095	34,509	1,93,280	..	..	..	16,11,729	10,42,48,690
	Dun Canals	23,712	..	594	1,235	..	..	..	25,541	20,40,606
	Betwa Canal	5,63,314	..	14,075	47,194	..	..	..	6,24,583	91,82,350
	Ken Canal	13,419	..	332	8,221	..	..	..	21,972	61,95,932
	Dhasan Canal	..	..	..	9,478	..	..	..	9,478	48,56,414
	Ghaggar Canal including Garai Canal	13,21,685	4,844	33,042	-2,10,170	..	..	..	11,49,401	64,66,003
	Other Projects	15,39,584	81,497	2,40,952	17,781	11,420	..	48	18,91,186	1,38,43,127
	Total Unproductive		48,43,559	88,436	3,23,504	67,019	11,420	..	48	53,33,590
J.—Hydro-Electric Works— Productive	Grid Hydro-Electric Scheme (b)	48,54,027	8,363	1,32,542	12,36,919	..	..	-14,239	62,46,090	5,55,39,613
	TOTAL OUTLAY ON CONSTRUCTION Deduct—Outlay financed from Famine Insurance Grant or Famine Relief Fund Deduct—Outlay financed from Ordinary Revenues Add—Repayment of Capital Expenditure financed from Ordinary Revenues	1,49,55,680	8,90,866	6,18,331	32,40,368	18,768	..	8,82,790	1,83,41,223	34,69,18,331
NET OUTLAY OUTSIDE THE REVENUE ACCOUNT									1,55,55,891	33,13,77,773
Charged									10,239	
Voted									1,55,39,652	
Carried over									3,20,57,824	64,55,82,814

Charged Rs. 566      Voted Rs. 32,84,766      Total Rs. 32,85,332

(b) See footnotes (d) and (e) on page 125.

C And CC.—Irrigation, etc.

Class of works	Provinces and Canals	Expenditure during the year.									Expenditure to end of the year.
		Works.	Establishment.	Tools and Plant.	Suspense.	Leave and other establishment charges in England.	Loss or gain by exchange.	Deduct—Contributions from Revenue to wipe off unproductive Capital expenditure on water courses.	Deduct—Receipts and Recoveries on Capital Account.	Net Total.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Brought forward . . . . .									3,20,57,824	64,55,82,844
<b>A.—Irrigation works.—</b>	<b>Government of East Punjab (b)</b>										
<b>Productive . . . . .</b>	Upper Bari Doab Canal . . . . .	..	..	..	1,60,171	..	..	..	..	1,00,171	1,73,40,997
	Western Jumna Canal (including Extension Scheme) . . . . .	30,819	9,818	1,245	—3,282	41	..	..	..	38,641	3,41,21,080
	Sirhind Canal . . . . .	..	..	..	3,059	..	..	..	2,550	509	2,54,43,033
	Bhakra Dam Project . . . . .	35,31,986	6,75,246	1,88,439	7,63,871	5,842	11	..	1,76,146	49,89,249	1,19,64,227
	Sutlej Valley Project . . . . .	66,323	12,811	286	—84,232	70	..	..	..	—4,742	4,12,30,014
	Other Projects . . . . .	42,310	2,63,955	—5	—3,15,986	7,218	..	..	..	—2,503	31,88,035
	<b>Total Productive . . . . .</b>	<b>36,71,438</b>	<b>9,61,830</b>	<b>1,89,965</b>	<b>5,23,601</b>	<b>13,171</b>	<b>11</b>	<b>..</b>	<b>1,78,696</b>	<b>51,81,320</b>	<b>13,32,87,386</b>
<b>Unproductive . . . . .</b>	<b>Other Projects . . . . .</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>3,77,249</b>
	<b>Total Unproductive . . . . .</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>3,77,249</b>
	<b>TOTAL OUTLAY ON CONSTRUCTION.</b>	<b>36,71,438</b>	<b>9,61,830</b>	<b>1,89,965</b>	<b>5,23,601</b>	<b>13,171</b>	<b>11</b>	<b>..</b>	<b>1,78,696</b>	<b>51,81,320</b>	<b>13,36,64,435</b>

	<i>Deduct—Amount debitable to Bihar State on account of contribution for Sutlej Valley Project</i>									—188	2,07,53,481
	<i>Deduct—Outlay financed from Ordinary Revenues</i>									..	1,00,88,171
	<b>NET OUTLAY OUTSIDE THE REVENUE ACCOUNT</b>									51,81,808	10,28,22,983
	Charged									..	..
	Voted									51,81,808	..
<b>A.—Irrigation Works—</b>	<b>Government of Bihar</b>										
	Son Project	..	..	..	..	..	..	..	..	..	2,58,98,513
	Patna—Bakhtiarpur—Bihar-sharif										
	—Ekangar sarai—Bihta Emergency Irrigation Scheme	5,09,362	1,17,692	8,982	—32,119	..	..	..	..	6,03,917	45,31,911
	Total Productive	5,09,362	1,17,692	8,982	—32,119	..	..	..	..	6,03,917	3,04,30,424
	Unproductive										
	Tribeni Canal	..	..	..	..	..	..	..	..	..	79,29,152
	Dhaka Canal	..	..	..	..	..	..	..	..	..	6,17,739
	Total Unproductive	..	..	..	..	..	..	..	..	..	85,46,891
<b>B.—Navigation, etc. Works</b>											
	Unproductive										
	Drainage Scheme	2,03,100	63,186	12,415	..	..	..	..	..	2,78,701	3,22,020
	<b>TOTAL OUTLAY ON CONSTRUCTION.</b>	7,12,462	1,80,878	21,397	—32,119	..	..	..	..	8,82,618	3,92,99,335
	<i>Deduct—Outlay financed from Famine Insurance Grant or Famine Relief Fund</i>									..	1,16,723
	<i>Deduct—Outlay financed from Ordinary Revenues</i>									(a) 9,25,937	49,77,471
	<b>NET OUTLAY OUTSIDE THE REVENUE ACCOUNT.</b>									—43,319	3,42,06,141
	Charged									—748	..
	Voted									—12,571	..
<b>B.—Navigation, etc. Works.—</b>	<b>Government of Assam</b>										
	Productive										
	Other Projects	26,437	8,182	..	..	..	..	..	..	34,619	5,02,060
	<b>TOTAL OUTLAY ON CONSTRUCTION</b>	26,437	8,182	..	..	..	..	..	..	34,619	5,02,060
	<b>NET OUTLAY OUTSIDE THE REVENUE ACCOUNT.</b>									34,619	5,02,060
	Charged									..	..
	Voted									34,619	..
	Carried over									3,72,30,932	78,31,13,028

	Charged Rs.	Voted Rs.	Total Rs.
(a)	3,238	9,22,699	9,25,937

(b) Includes transactions for the period from 15th August 1947 to 31st March 1948.

No. 31.—D TAILED ACCOUNT of CAPITAL EXPENDITURE on the CONSTRUCTION of IRRIGATION NAVIGATION, EMBANKMENT and DRAINAGE WORKS during and to end of 1947-48—contd.

Class of work	Provinces and Canals	Expenditure during the year.									Expenditure to end of the year.
		Works	Establishment.	Tools and Plant.	Suspense.	Leave and other establishment charges in England.	Loss or gain by exchange.	Deduct—Contributions from Revenue to wipe off unproductive Capital expenditure on water courses.	Deduct—Receipts and Recoveries on Capital Account.	Net Total.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Brought forward									3,72,30,932	78,31,13,028
<b>A.—Irrigation Works—</b>	<b>Government of Orissa</b>										
Productive	Patrapara Irrigation Project	..	..	..	..	..	..	..	..	..	1,23,008
	Hirakud Dam Project	33	1,629	..	..	..	..	..	..	1,662	1,662
	<b>Total Productive</b>	<b>33</b>	<b>1,629</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>1,662</b>	<b>1,25,670</b>
Unproductive	Orissa Project	1,47,040	..	..	..	..	..	..	..	1,47,040	2,08,53,567
	Rushikulya System	..	..	..	..	..	..	..	..	..	51,86,712
	<b>Total Unproductive</b>	<b>1,47,040</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>1,47,040</b>	<b>3,20,40,279</b>
	<b>TOTAL OUTLAY ON CONSTRUCTION</b>	<b>1,47,073</b>	<b>1,629</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>1,48,702</b>	<b>3,21,65,939</b>
	<i>Deduct—Outlay financed from Famine Insurance Grant or Famine Relief Fund</i>									..	56,636
	<i>Deduct—Outlay financed from Ordinary Revenues</i>									(a) 1,47,040	17,15,497
	<b>NET OUTLAY OUTSIDE THE REVENUE ACCOUNT</b>									<b>1,662</b>	<b>3,03,93,806</b>
	Charged									..	
	Voted									<b>1,662</b>	



TOTAL OUTLAY ON CONSTRUCTION —PROVINCIAL GOVERNMENTS.								4,18,51,114	89,42,91,241
<i>Deduct—Outlay financed from Famine Insurances Grant or Famine Relief Fund . . . . .</i>								..	87,10,094
<i>Deduct—Outlay financed from Ordinary Revenues . . . . .</i>								46,18,520	7,29,29,605
<i>Add—Repayment of Capital Expendi- ture financed from Ordinary Revenues</i>								..	8,55,292
NET OUTLAY ON CONSTRUCTION —PRO- VINCIAL GOVERNMENTS, OUTSIDE THE REVENUE ACCOUNT . . . . .								3,72,32,594	81,35,06,834
TOTAL OUTLAY ON CONSTRUCTION —CENTRAL AND PROVINCIAL GOVERN- MENTS . . . . .								4,31,73,774	90,36,33,736
<i>Deduct—Outlay financed from Famine Insurance Grant or Famine Relief Fund</i>								..	87,10,094
<i>Deduct—Outlay financed from Ordinary Revenues . . . . .</i>								46,37,567	7,55,31,684
<i>Add—Repayment of Capital Expen- diture financed from Ordinary Revenues . . . . .</i>								..	8,55,292
NET OUTLAY ON CONSTRUCTION OF IRRIGATION, ETC., WORKS OUTSIDE THE REVENUE ACCOUNT . . . . .								3,85,36,207	(b) 81,92,47,250

(a) This is voted.

(b) See footnote (d) on page 140.  
(138)

No. 31-A.—SUMMARY of CAPITAL EXPENDITURE on IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept.

Years	Expenditure outside the Revenue Account	Expenditure within the Revenue Account	TOTAL
	Rs.	Rs.	Rs.
Prior to 1876-77 . . . . .	8,74,99,425	5,32,89,975	14,07,89,400
1876-77 . . . . .	94,39,425	8,00,505	1,02,39,930
1877-78 . . . . .	80,61,270	7,90,920	88,52,190
1878-79 . . . . .	79,64,235	4,91,550	84,55,785
1879-80 . . . . .	59,81,295	7,00,875	66,82,170
1880-81 . . . . .	61,40,700	8,43,495	69,84,195
1881-82 . . . . .	56,54,280	13,63,920	70,18,200
1882-83 . . . . .	2,72,85,495	26,56,800	2,99,42,295
1883-84 . . . . .	72,72,765	28,35,210	1,01,07,975
1884-85 . . . . .	70,04,595	25,30,455	95,35,050
1885-86 . . . . .	56,25,300	20,24,865	76,50,225
1886-87 . . . . .	54,73,785	11,04,885	65,78,670
1887-88 . . . . .	53,30,490	9,37,995	62,68,485
1888-89 . . . . .	45,98,895	7,95,270	53,94,165
1889-90 . . . . .	37,89,315	7,99,755	45,89,070
1890-91 . . . . .	48,38,505	9,50,250	57,88,755
1891-92 . . . . .	72,96,645	10,33,830	83,30,475
1892-93 . . . . .	53,10,900	7,13,040	60,23,940
1893-94 . . . . .	68,16,840	7,97,055	76,13,895
1894-95 . . . . .	59,41,455	6,47,730	65,89,185
1895-96 . . . . .	69,99,675	5,79,510	75,79,185
1896-97 . . . . .	74,04,480	5,53,895	79,58,375
1897-98 . . . . .	69,24,315	5,02,305	74,26,620
1898-99 . . . . .	65,35,485	2,60,205	67,95,690
1899-1900 . . . . .	89,69,400	5,94,795	95,64,195
1900-01 . . . . .	88,57,245	5,29,815	93,87,060
1901-02 . . . . .	82,13,250	19,81,350	1,01,94,600
1902-03 . . . . .	84,62,865	24,17,205	1,08,80,070
1903-04 . . . . .	76,18,470	25,86,466	1,02,04,936
1904-05 . . . . .	54,17,580	39,97,275	94,14,855
1905-06 . . . . .	83,42,910	46,93,170	1,30,36,080
1906-07 . . . . .	1,19,64,465	1,11,63,175	2,31,27,640
1907-08 . . . . .	1,26,85,820	67,84,925	1,94,70,745
1908-09 . . . . .	1,47,52,335	71,86,245	2,19,38,580
1909-10 . . . . .	1,57,65,250	66,69,795	2,24,35,045
1910-11 . . . . .	1,80,58,520	57,91,485	2,38,49,995
1911-12 . . . . .	2,30,47,965	59,09,565	2,89,57,530
1912-13 . . . . .	2,11,24,935	70,76,880	2,82,01,815
1913-14 . . . . .	1,92,33,930	88,54,320	2,80,88,250
1914-15 . . . . .	1,66,47,700	85,57,635	2,54,05,335
Carried over . . . . .	46,45,72,020	16,27,97,876	62,73,59,896

No. 31-A.—SUMMARY of CAPITAL EXPENDITURE ON IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept.

Years	Expenditure	Expenditure	TOTAL
	outside the Revenue Account	within the Revenue Account	
	Rs.	Rs.	Rs.
Brought forward	46,45,72,020	16,27,87,876	62,73,59,896
1916-16	1,21,94,295	78,94,050	2,00,88,345
1917-17	76,81,245	50,83,244	1,27,64,489
1918-18	55,94,877	43,69,280	99,64,157
1919-19	35,51,466	47,09,295	82,60,761
1920-20	24,64,507	55,55,758	80,20,265
1921-21	66,93,195	60,25,127	1,27,08,322
1922-22	1,47,37,055	1,38,30,183	2,85,67,238
1923-23	2,66,84,030	75,20,966	3,42,04,996
1924-24	3,51,96,907	59,95,240	4,11,92,147
1925-25	3,93,20,564	20,95,320	4,14,15,884
1926-26	4,98,96,132	3,02,85,716	8,01,81,848
1927-27	4,49,81,802	2,02,17,310	6,51,99,112
1928-28	5,38,33,618	1,45,66,535	6,84,00,153
1929-29	7,11,82,616	64,04,725	7,75,87,341
1930-30	6,57,68,887	—4,80,593	6,52,88,294
1931-31	6,20,30,415	20,45,313	6,40,75,728
1932-32	5,90,10,172	—11,84,383	5,78,25,789
1933-33	3,84,86,285	—9,29,794	3,75,56,491
1934-34	2,58,54,757	4,34,131	2,62,88,888
1935-35	2,20,06,635	4,56,415	2,24,63,050
1936-36	2,20,10,403	2,10,743	2,22,21,146
1937-37	2,22,21,025	21,63,402	2,43,84,427
1938-38	1,78,30,410	4,04,458	1,82,34,868
1939-39	—3,56,65,450	—45,01,515	—4,01,66,965
1940-40	1,36,64,151	15,06,593	1,52,60,744
1941-41	86,40,832	29,66,279	1,16,07,111
1942-42	—92,309	26,14,386	25,21,577
1943-43	—58,10,763	10,92,393	—47,18,370
1944-44	—15,67,976	11,45,614	—4,22,362
1945-45	95,79,141	21,57,778	1,17,36,919
1946-46	3,82,99,383	26,85,094	4,09,84,477
1947-47	5,77,07,450	(a) 45,14,744	(a) 6,22,22,194
1947-48 (Pre-partition)	(b) 39,50,377	(b) 83,535	(b) 40,33,912
1947-48 (Post-partition)	3,85,36,207	46,37,567	4,31,73,774
Add—Capital expenditure on old Minor Works and Navigation to end of 1920-21	..	6,64,02,327	6,64,02,327
Deduct—Outlay to end of 1920-21 on old Protective Works for which no capital accounts were kept	..	1,14,53,688	1,14,53,688
Add—Repayment of Capital Expenditure within the Revenue Account in previous years	8,55,292	—8,55,292	..
Deduct—Outlay to end of 1936-37 relating to the Government of Burma	3,47,06,602	3,29,96,209	6,77,02,811
Deduct—Outlay to end of 1947-48 (Pre-partition) relating to areas now in Pakistan (c)	62,01,53,365	8,39,45,348	70,40,98,713
TOTAL	(d) 64,70,29,161	(d) 25,66,04,575	90,36,33,736

(a) Differs from the expenditure shown in the accounts for the year 1946-47 by Rs. 2,080 due to the decision of the Government of Orissa to treat the outlay on the Bargo Irrigation Scheme as relating to the works for which no capital accounts are kept.

(b) Includes the transactions of the Bengal and Central Governments only. The transactions of the Punjab Government could not be included in the amounts as the accounts for the year 1947-48 (Pre-partition) have not been received from the Accountant General, West Punjab, Lahore, so far.

(c) The details are:—

	Expenditure outside the Revenue Account.	Expenditure within the Revenue Account.	Total.
Central Government	1,07,97,053	37,51,371	1,45,48,424
Provincial Governments—			
Bengal	38,27,594	1,81,15,621	2,19,43,215
Punjab	34,82,18,178	3,59,77,490	38,41,95,668
North West Frontier Province	2,49,19,147	60,36,561	3,09,55,708
Sind	23,23,91,393	2,00,64,305	25,24,55,698
	62,01,53,365	8,39,45,348	70,40,98,713

(d) The discrepancy between this figure and that shown in the last column of Account No. 31 is explained in para. 4 (1) of the notes on page 120.

No. 32—DETAILED ACCOUNT of DIRECT RECEIPTS from IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept, for the year ended 31st March 1948.

Class of Works	Provinces and Canals	Water Rates	Owners' Rates	Water Supply of Towns	Sales of water	Receipts from Workshops	Plantation	Other Canal Produce	Water Power.	Navigation	Rents	Fines	Recoveries of Expenditure	Miscellaneous	Interest on Depreciation	Deduct—Refunds	Total
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Irrigation Works—Unproductive	<b>CENTRAL GOVERNMENT (a)</b>																
	Rajputana																
	Tank Projects . . . . .	6,156	..	..	..	..	..	..	..	..	2	2,294	..	2,843	..	..	11,296
	Total Central Government . . . . .	6,156	..	..	..	..	..	..	..	..	2	2,294	..	2,843	..	..	11,296
A.—Irrigation Works—Productive	<b>PROVINCIAL GOVERNMENTS</b>																
	Government of Madras																
	Cauvery Delta System . . . . .	..	..	..	216	..	16,689	15,209	..	8,114	1,985	..	118	2,511	..	278	44,504
	Godavari Delta System . . . . .	..	..	1,739	2,984	..	4,605	49,066	..	2,76,934	2,227	..	117	24,552	..	1,110	3,61,114
	Pennar River Canals System . . . . .	..	..	..	..	..	146	1,987	..	896	1,132	..	536	28	..	..	4,725
	Periyar System . . . . .	..	..	..	864	..	3,055	13,821	..	120	1,349	..	1,520	2,278	..	162	22,845
	Kistna Delta System . . . . .	..	..	..	7,517	..	19,382	40,519	..	1,79,751	3,324	436	2,193	12,331	..	2,665	2,62,768
	Lower Coleroon Anicut System . . . . .	..	..	..	..	..	7,064	1,529	..	97	558	..	387	666	..	155	10,146
	Cauvery-Mettur Project . . . . .	..	..	..	1,13,829	..	22,484	1,252	..	..	7,354	..	796	23,095	..	2,151	1,66,662
	Kattalai Scheme . . . . .	..	..	..	50	..	11,802	1,022	..	156	309	..	22	97	..	331	13,126
Other Projects . . . . .	..	..	995	3,198	..	19,610	42,204	..	90	703	..	1,994	4,227	..	4,487	68,534	
	Total Productive—Carried over . . . . .	..	..	2,734	1,28,658	..	1,04,837	1,66,809	..	4,66,158	18,940	436	7,653	69,788	..	11,339	9,54,504

C. and C.—IRRIGATION, etc.

CENTRAL AND PROVINCIAL GOVERNMENTS IN INDIA, FOR THE YEAR 1947-48 (POST-PARTITION).

(a) Includes transactions for the period from 15th August 1947 to 31st March 1948.

No. 32—DETAILED ACCOUNT OF DIRECT RECEIPTS FROM IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept, for the year ended 31st March 1948—contd.

Class of Works.	Provinces and Canals.	Water Rates.	Owners' Rates.	Water Supply of Towns.	Sales of water.	Receipts from Workshops.	Plantation.	Other Canal Produce.	Water Power.	Navigation.	Rents.	Fines.	Recoveries of Expenditure.	Miscellaneous.	Interest on Depreciation.	Deduct—Volunds.	Total.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Brought forward	..	..	2,734	1,28,658	..	1,04,837	1,66,609	..	4,66,128	18,940	436	7,683	69,788	..	11,339	9,54,504
<b>A—Irrigation Works—contd.</b>	<b>Government of Madras—contd.</b>																
Unproductive	Kurnool Cuddapah Canal	..	..	930	414	..	..	7,071	..	478	139	4	..	20	..	300	8,750
	Toludur Reservoir Project	..	..	..	..	..	204	1,030	..	..	1	..	225	—75	..	43	1,372
	Other Projects	..	..	48,839	..	..	11,420	4,992	..	43	1,815	..	33	5,954	..	61	73,085
	Total Unproductive	..	..	49,769	414	..	11,624	13,123	..	521	1,955	4	258	5,899	..	404	83,163
	<b>TOTAL A.—IRRIGATION</b>	..	..	52,503	1,29,072	..	1,16,461	1,79,732	..	4,66,679	20,895	440	7,941	75,687	..	11,743	10,37,667
<b>B.—Navigation etc., Works—</b>																	
Unproductive	Buckingham Canal	..	..	..	776	..	1,200	..	..	1,26,857	17,793	..	1,205	2,939	..	1,329	1,49,531
	Other Projects	..	..	..	..	..	..	..	..	970	..	..	..	..	..	..	970
	<b>TOTAL B.—Navigation, etc.</b>	..	..	..	776	..	1,200	..	..	1,27,827	17,793	..	1,295	2,939	..	1,329	1,50,501
	<b>Total Government of Madras</b>	..	..	52,503	1,29,848	..	1,17,661	1,79,732	..	5,94,506	38,688	440	9,236	78,626	..	13,072	11,88,108
<b>A.—Irrigation Works—</b>	<b>Government of Bombay.</b>																
Productive	Total Productive	4,347	..	40,845	1,69,517	..	..	12,133	..	..	138	..	..	2,257	..	88	2,29,149
Unproductive	Mutha Canal including Mateba Tank	1,61,432	..	4,05,837	21,599	..	..	27,336	..	100	2,213	2	..	11,536	..	6,674	6,23,372
	Nira Left Bank Canal and Shephal Tank	9,32,498	..	..	19,215	..	66	2,496	..	..	4,480	..	106	4,020	..	16,215	9,46,603
	Godavari Canal	10,16,169	..	..	1,59,093	..	878	1,956	..	69	1,674	..	147	60,548	..	173	12,40,361
	Nira Right Bank Canal	11,55,382	..	..	10,366	..	68	10,896	..	..	3,611	..	654	6,130	..	14,126	11,73,003
	Pravara River Works	14,25,205	..	..	910	..	409	3,731	..	105	3,347	..	46	5,208	..	6,373	14,32,588
	Other Projects	7,50,887	..	..	17,917	..	837	18,242	14,313	5	1,080	15	55	63,331	..	12,368	8,54,323
	<b>Total Unproductive</b>	54,41,573	..	4,05,837	2,29,111	..	2,258	64,657	14,313	279	16,405	17	1,008	1,50,773	..	55,918	62,70,318
	<b>Total Government of Bombay</b>	54,45,920	..	4,46,682	3,98,628	..	2,258	76,790	14,313	279	16,543	17	1,008	1,53,030	..	56,006	61,99,462

<b>A.—Irrigation works—</b>		<b>Government of West Bengal. (a)</b>															
Unproductive	Damodar Canal . . . . .	7,67,020	..	..	..	..	6	..	..	..	729	..	32	5,037	..	16	7,72,814
	Midnapore Canal . . . . .	1,32,358	..	..	1,618	..	71	1,028	..	7,640	1,265	..	..	21,493	..	..	1,65,463
	Bakreswar Irrigation Scheme . . . . .	14,731	..	..	..	..	..	..	..	..	914	..	..	24	..	..	15,609
	<b>Total A.—Irrigation</b>	<b>9,14,115</b>	<b>..</b>	<b>..</b>	<b>1,618</b>	<b>..</b>	<b>77</b>	<b>1,028</b>	<b>..</b>	<b>7,640</b>	<b>2,908</b>	<b>..</b>	<b>32</b>	<b>26,544</b>	<b>..</b>	<b>16</b>	<b>9,53,946</b>
<b>B.—Navigation etc., Works—</b>																	
Unproductive	Hijli Tidal Canal . . . . .	..	..	..	..	..	..	935	..	18,673	9	..	..	2,322	..	..	21,939
	Calcutta and Eastern Canals . . . . .	..	..	..	..	..	..	..	..	2,28,245	16,307	..	1,418	32,608	..	..	2,78,578
	Other Projects . . . . .	..	..	..	..	..	..	..	..	36,297	..	..	..	..	..	..	36,297
	<b>Total B.—Navigation, etc.</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>935</b>	<b>..</b>	<b>2,83,215</b>	<b>16,316</b>	<b>..</b>	<b>1,418</b>	<b>34,930</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>3,36,814</b>
	<b>Total Government of West Bengal</b>	<b>9,14,115</b>	<b>..</b>	<b>..</b>	<b>1,618</b>	<b>..</b>	<b>77</b>	<b>1,963</b>	<b>..</b>	<b>2,90,855</b>	<b>19,224</b>	<b>..</b>	<b>1,450</b>	<b>61,474</b>	<b>..</b>	<b>16</b>	<b>12,90,760</b>
<b>A.—Irrigation Works—</b>		<b>Government of United Provinces</b>															
Productive	Ganges Canal . . . . .	88,30,813	23,135	..	20,475	..	65,398	36,899	1,78,030	5,129	8,577	14,459	2,561	62,902	..	1,554	92,46,824
	Lower Ganges Canal . . . . .	50,38,646	14,792	75,000	29,811	..	27,785	22,542	14,576	3,534	5,303	10,302	6,489	71,180	..	1,987	83,17,973
	Eastern Jumna Canal . . . . .	30,62,427	11,614	..	712	..	46,383	8,221	55,885	..	2,476	6,799	17	35,901	..	400	32,29,935
	Agra Canal . . . . .	15,85,879	3,335	..	17,998	..	25,054	3,662	1,909	..	2,824	1,169	190	31,163	..	695	16,72,486
	Ramganga Canal . . . . .	2,04,438	..	..	193	..	8	579	..	..	..	230	40	1,919	..	..	2,07,407
	State Tube Wells . . . . .	65,79,737	..	..	20,073	..	..	—52	..	..	6,982	8,116	3,913	1,35,340	1,03,754	808	68,57,064
	Other Projects . . . . .	80,803	315	..	..	..	..	1,552	..	..	300	460	2,091	202	..	..	85,723
	<b>Total Productive—Carried over</b>	<b>2,53,82,743</b>	<b>53,191</b>	<b>75,000</b>	<b>89,262</b>	<b>..</b>	<b>1,64,628</b>	<b>73,403</b>	<b>2,50,400</b>	<b>8,663</b>	<b>26,462</b>	<b>41,535</b>	<b>15,301</b>	<b>3,38,516</b>	<b>1,03,754</b>	<b>5,448</b>	<b>2,66,17,414</b>

C. and C.C.—Irrigation, etc.

(a) Includes transactions for the period from 15th August 1947 to 31st March, 1948.

No. 32.—DETAILED ACCOUNT OF DIRECT RECEIPTS FROM IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year ended 31st March 1948—concl'd.

Class of Works	Provinces and Canals	Water Rates	Owner's Rates	Water Supply of towns	Sales of water	Receipts from Workshops	Plantation.	Other Canal Produce	Water Power	Navigation	Rents	Fines	Recoveries of Expenditure	Miscellaneous	Interest on Depreciation	Deduct—Refunds	Total
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Irrigation Works— Unproductive	Government of United Provinces— contd. Brought forward ..	2,53,82,743	53,191	75,000	89,262	..	1,64,628	73,403	2,50,400	8,663	26,462	41,535	15,301	3,38,516	1,03,754	5,444	2,60,17,414
	Sarda Canal . . . . .	72,13,976	3,368	..	4,870	..	3,540	87,248	..	..	31,314	2,460	1,971	33,825	..	1,221	73,81,261
	Dun Canals . . . . .	1,31,730	6,485	..	58,463	..	..	1,128	31,770	..	329	45	..	8,733	..	..	2,38,683
	Betwa Canal . . . . .	7,44,602	..	..	121	..	13,976	1,033	..	..	2,678	227	87	11,680	..	19	7,74,385
	Ken Canal . . . . .	6,64,903	..	30	869	..	..	4,355	..	..	747	295	170	4,084	..	69	6,75,384
	Dhasan Canal . . . . .	2,24,784	..	..	..	..	..	2,661	..	..	79	85	..	637	..	..	2,28,246
	Ghaggar Canal including Garai Canal	3,58,644	..	..	1,586	..	..	2,167	..	16	1,940	60	12	11,053	..	..	3,75,478
	Other Projects . . . . .	3,77,615	488	8,875	2,202	..	..	6,843	2,307	..	630	598	10	1,38,403	..	480	5,37,551
Total Unproductive . . . . .	97,16,154	10,341	8,905	68,111	..	17,516	1,05,435	34,077	16	37,717	3,770	2,250	2,08,475	..	1,789	1,02,10,078	
C.—Hydro-Electric Works— Productive	Grid Hydro-Electric Scheme . . . . .	..	..	..	18	..	..	..	..	..	11,467	2	3,727	75,04,224	2,74,941	20	77,94,359
	Total Government of United Provinces.	3,50,98,897	63,532	83,905	1,57,391	..	1,82,144	1,78,638	2,84,477	8,679	75,646	45,307	21,278	80,51,215	3,78,695	7,253	4,46,22,751
A.—Irrigation Works— Productive	Government of East Punjab. (b)																
	Upper Bari Doab Canal . . . . .	11,59,528	..	..	..	..	5,609	66	57,081	..	10,730	..	216	1,69,478	..	878	14,01,830
	Western Jumna Canal (including extension scheme)	22,90,878	..	4,875	6,194	..	18,204	804	11,186	19,271	17,448	..	2,808	79,692	..	8	24,51,412
	Sirhind Canal . . . . .	23,14,884	..	785	11,407	..	28,706	2,862	1,39,727	4,674	8,521	..	1,198	3,62,676	..	996	28,74,444
	Bhakra Dam Project . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Sutlej Valley Project . . . . .	1,03,059	..	..	..	..	..	..	..	..	8,301	..	1,120	2,16,395	..	(a) 2,945	3,25,930
Other Projects . . . . .	..	..	..	..	..	..	..	..	..	11,872	..	799	12,04,678	..	95	12,17,254	
Total Productive . . . . .	58,68,349	..	5,660	17,601	..	52,579	3,732	2,07,994	23,945	56,872	..	6,141	20,32,919	..	4,922	82,70,870	

Unproductive	Other Projects . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	18	
	<b>Total Unproductive</b> . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	18	
	<b>Total Government of East Punjab</b> . . . . .	58,68,349	..	5,660	17,631	..	52,579	3,732	2,07,994	23,945	56,890	..	6,141	20,32,919	..	4,922	82,70,888			
A.—Irrigation Works—	<b>Government of Bihar.</b>																			
	Productive	San Project . . . . .	29,29,928	..	..	9,674	13,352	22,726	17,155	13,774	33,739	31,623	2	1,426	2,06,216	..	7,315	32,77,332		
		Patna-Bakhtiarpur—Bihar Sharif— Ekangarsarai—Bihta Emergency Irrigation Scheme . . . . .	39,675	..	..	..	..	..	..	..	..	16,625	..	..	3,010	..	..	59,310		
		<b>Total Productive</b> . . . . .	29,69,603	..	..	9,674	13,352	22,726	17,155	13,774	33,769	48,248	2	1,426	2,09,226	..	7,315	33,36,642		
Unproductive	Tribeni Canal . . . . .	4,14,432	..	..	..	..	672	7,536	..	..	449	..	..	7,289	..	1,738	4,28,640			
	Dhaka Canal . . . . .	42,114	..	..	..	..	1,479	6,013	..	..	79	..	..	594	..	335	49,944			
	<b>Total Unproductive</b> . . . . .	4,56,546	..	..	..	..	2,151	13,549	..	..	528	..	..	7,883	..	2,073	4,78,584			
	<b>Total Government of Bihar</b> . . . . .	34,26,149	..	..	9,674	13,352	24,879	30,704	13,774	38,769	48,776	2	1,426	2,17,109	-	9,388	38,15,226			
A.—Irrigation Works—	<b>Government of Orissa.</b>																			
	Unproductive	Orissa Project . . . . .	4,86,778	..	-1,777	2,546	6,340	11,522	12,191	..	79,333	4,214	..	7,945	46,098	..	4,172	6,51,018		
		Rushikulya System . . . . .	..	..	1,225	36	..	254	2,568	..	..	27	..	267	763	..	30	5,110		
		<b>Total Government of Orissa</b> . . . . .	4,86,778	..	-552	2,582	6,340	11,776	14,759	..	79,333	4,241	..	8,212	46,861	..	4,202	6,56,128		

(a) Rs 2,945 creditable to Bikaner State.  
 (b) Includes transactions for the period from 15th August 1947 to 31st March 1948.



No. 33.—DETAILED ACCOUNT of WORKING EXPENSES and MAINTENANCE of IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept, for the year ended 31st March 1948.

Class of Works	Provinces and Canals	Extensions and Improvements	Maintenance and Repairs	Establishment	Tools and Plant	Total
		Rs.	Rs.	Rs.	Rs.	Rs.
<b>A.—Irrigation Works—</b>	<b>CENTRAL GOVERNMENT. (a)</b>					
	<b>Rajputana.</b>					
<b>Unproductive . . . . .</b>	<b>Tank Projects . . . . .</b>	4,356	21,279	7,107	451	33,193
	<b>TOTAL CENTRAL GOVERNMENT . . . . .</b>	4,356	21,279	7,107	451	33,193
	<b>Voted . . . . .</b>					33,193
	<b>PROVINCIAL GOVERNMENTS</b>					
	<b>Government of Madras</b>					
<b>A.—Irrigation Works—</b>						
<b>Productive . . . . .</b>	<b>Cauvery Delta System . . . . .</b>	93,763	3,48,931	1,48,988	1,282	5,92,964
	<b>Godavari Delta System . . . . .</b>	28,878	11,42,945	4,24,151	13,693	19,09,667
	<b>Pennar River Canals System . . . . .</b>	—695	9,01,863	1,58,822	6,878	10,66,868
	<b>Periyar System . . . . .</b>	—1,519	1,48,244	86,897	943	2,34,565
	<b>Kistna Delta System . . . . .</b>	2,20,686	14,64,665	6,13,431	9,955	23,08,737
	<b>Lower Coleroon Anicut System . . . . .</b>	205	1,78,721	55,320	640	2,34,886
	<b>Cauvery-Mettur Project . . . . .</b>	10,300	4,21,322	1,32,972	1,639	5,66,233
	<b>Kattalai Scheme . . . . .</b>	24,252	60,319	25,822	303	1,10,696
	<b>Other Projects . . . . .</b>	95,249	4,63,194	1,83,761	3,281	7,45,485
	<b>Total Productive . . . . .</b>	4,71,119	54,30,204	18,30,164	28,614	77,70,101

	Unproductive	300	1,01,390	66,834	1,205	1,08,761
Karnool Oddapah Canal	.	.	.	.	.	.
Toledur Reservoir Project	.	65	41,546	13,200	149	55,050
Other Projects	.	798	2,83,754	92,136	2,032	3,78,719
<b>Total Unproductive</b>	.	1,172	4,26,696	1,72,229	3,415	6,03,643
<b>Total A.—Irrigation</b>	.	4,72,291	58,56,900	20,02,393	42,000	83,73,644
<b>B.—Navigation, etc., Works—</b>						
<b>Unproductive</b>	.	14,562	6,02,809	1,01,646	4,712	7,23,729
Buckingham Canal	.	.	.	.	.	.
Other Projects	.	..	8,683	2,160	31	10,874
<b>Total B.—Navigation etc.</b>	.	14,562	6,11,492	1,03,806	4,743	7,34,603
<b>Total Government of Madras</b>	.	4,86,853	64,68,392	21,06,199	46,803	91,08,247
<b>Charged</b>	.					60,427
<b>Voted</b>	.					90,38,620

(a) Includes transactions for the period from 15th August 1947 to 31st March 1948.

No. 33.—DETAILED ACCOUNT of WORKING EXPENSES and MAINTENANCES of IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept, for the year ended 31st March 1948—contd.

Class of Works	Provinces and Canals	Extensions and Improvements	Maintenance and Repairs	Establishment	Tools and Plant	Post War Reconstruction and Development Programme	Provision for Depreciation	Renewals and Replacements	Deduct—Amount met from Depreciation Reserve Fund	Contribution from Revenue to wipe off unproductive capital outlay on water courses	Leave and other establishment charges in England	Total
		Rs.	Rs.	Rs.	Rs.							
<b>A.—Irrigation Works—</b>	<b>Government of Bombay</b>											
Productive . . . . .	Total Productive . . . . .	25,082	26,036	31,972	389	..	..	..	..	..	253	83,732
Unproductive . . . . .	Mutha Canal including Matoba Tank . . . . .	..	70,015	1,13,805	1,050	5,439	..	..	..	..	700	1,91,009
	Nira Left Bank Canal and Shetphal Tank . . . . .	6,815	1,62,780	2,31,351	2,544	..	..	..	..	..	1,672	4,05,162
	Godavari Canal . . . . .	1,966	1,09,986	2,05,228	1,079	285	..	..	..	..	1,119	3,20,263
	Nira Right Bank Canal . . . . .	9,112	1,89,334	2,73,623	2,977	4,918	..	..	..	..	1,985	4,81,949
	Pravara River Works . . . . .	1,66,953	1,08,808	2,95,370	4,137	..	..	..	..	..	2,746	5,78,014
	Other Projects . . . . .	34,987	3,18,988	3,61,623	5,329	7,907	..	..	..	..	3,107	7,31,941
	Total Unproductive . . . . .	2,19,833	9,59,911	14,81,000	17,716	18,549	..	..	..	..	11,329	27,08,338
	Total Government of Bombay . . . . .	2,44,915	9,85,947	15,12,972	18,105	18,549	..	..	..	..	11,582	27,92,670
	Charged . . . . .	..	..	..	..	..	..	..	..	..	..	62,276
	Voted . . . . .	..	..	..	..	..	..	..	..	..	..	27,29,794
<b>A.—Irrigation Works—</b>	<b>Government of West Bengal (a)</b>											
Unproductive . . . . .	Damodar Canal . . . . .	2,043	83,863	1,59,044	5,978	..	..	..	..	..	319	2,51,247
	Midnapore Canal . . . . .	..	51,689	67,732	2,987	..	..	..	..	..	170	1,22,578
	Bakteswar Irrigation Scheme . . . . .	..	7,057	8,136	138	..	..	..	..	..	612	15,943
	Total A.- Irrigation . . . . .	2,043	1,42,609	2,34,912	9,103	..	..	..	..	..	1,101	3,89,768

<b>B.—Navigation, etc., Works—</b>													
<b>Unproductive</b>	Hijili Tidal Canal . . . . .	..	16,123	9,092	801	..	..	..	..	..	..	46	26,062
	Calcutta and Eastern Canals . . . . .	..	95,194	67,313	14,773	..	..	..	..	..	..	403	1,77,683
	Other Projects . . . . .	..	17,886	6,374	2,569	..	..	..	..	..	..	70	26,899
	<b>Total B.—Navigation, etc.</b>	..	1,29,203	82,779	18,143	..	..	..	..	..	..	519	2,30,644
	<b>Total Government of West Bengal</b>	2,043	2,71,812	3,17,691	27,246	..	..	..	..	..	..	1,620	6,20,412
	<b>Charged</b>												..
	<b>Authorised</b>												6,20,412
<b>A.—Irrigation Works—</b>													
	<b>Government of United Provinces.</b>												
<b>Productive</b>	Ganges Canal . . . . .	38,578	29,72,456	17,63,563	39,804	..	..	..	..	..	..	18,814	48,33,215
	Lower Ganges Canal . . . . .	41,221	19,32,080	17,77,630	20,353	..	..	..	..	..	..	12,770	37,84,054
	Eastern Jumna Canal . . . . .	68,774	8,00,150	5,44,914	6,940	..	..	..	..	..	..	5,223	14,26,001
	Agra Canal . . . . .	31,288	6,38,941	4,03,751	5,419	..	..	..	..	..	..	4,061	10,83,460
	Ramganga Canal . . . . .	3,814	1,85,956	1,14,185	6,869	..	..	..	..	..	..	965	3,11,789
	State Tube Wells . . . . .	98,021	30,24,731	26,85,177	1,07,583	..	7,59,874	2,79,390	2,79,390	..	..	22,813	66,98,199
	Other Projects . . . . .	117	41,151	36,797	2,360	..	..	..	..	..	..	332	80,757
	<b>Total Productive</b>	2,81,813	95,95,465	73,26,017	1,89,328	..	7,59,874	2,79,390	2,79,390	..	..	64,978	1,82,17,475
<b>Unproductive</b>	Sarda Canal . . . . .	1,87,313	21,85,959	24,69,975	67,163	..	..	..	..	..	..	35,719	49,46,129
	Dun Canals . . . . .	23,283	2,60,022	1,03,967	2,221	..	..	..	..	..	..	1,720	3,91,213
	Betwa Canal . . . . .	38,115	3,10,672	4,50,841	42,316	..	..	..	..	..	..	5,968	8,47,912
	Ken Canal . . . . .	6,840	1,78,149	2,39,874	22,645	..	..	..	..	..	..	3,168	4,50,676
	Phasan Canal . . . . .	..	1,04,732	1,33,684	12,659	..	..	..	..	..	..	1,756	2,52,831
	GLagar Canal including Garai Canal . . . . .	5,017	81,883	1,14,118	10,547	..	..	..	..	..	..	1,487	2,13,052
	Other Projects . . . . .	6,294	4,36,869	4,25,519	13,692	..	..	..	..	..	..	7,413	8,89,787
	<b>Total Unproductive</b>	2,66,862	35,58,286	39,37,978	1,71,243	..	..	..	..	..	..	57,231	79,91,600
	<b>C.—Hydro-Electric Works—</b>												
<b>Productive</b>	Grid Hydro-Electric Scheme . . . . .	11,603	23,37,248	19,35,873	—82,935	..	9,41,830	1,30,472	1,30,472	..	..	14,682	51,58,351
	<b>Total Government of United Provinces</b>	5,60,273	1,54,90,999	1,31,99,868	2,77,636	..	17,01,534	4,09,862	4,09,862	..	..	1,36,891	3,13,57,426
	<b>Charged</b>												2,24,301
	<b>Voted</b>												3,11,43,825

O. and C.C.—Irrigation etc.

(a) Includes transactions for the period from 15th August 1947 to 31st March 1948.

No. 33.--DETAILED ACCOUNT of WORKING EXPENSES and MAINTENANCE of IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year ended 31st March 1918--*concl.*

Class of Works	Provinces and Canals	Extensions and Improvements	Maintenance and Repairs	Establishment	Tools and Plant	Suspense	Provision for Depreciation	Renewals and Replacements	Leave and other establishment charges in England	Loss or gain by exchange	Total
<b>A.—Irrigation Works—</b>	<b>Government of East Punjab</b>	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Productive</b>	Upper Bari Doab Canal . . . . .	8,206	8,11,198	7,24,202	30,766	..	..	..	2,600	7	15,76,988
	Western Jumna Canal including Extension Scheme	14,545	8,66,926	10,01,933	15,899	..	..	..	2,383	7	19,01,693
	Sirhind Canal . . . . .	13,669	6,43,263	8,24,939	3,626	..	..	..	2,291	6	14,87,794
	Sutlej Valley Project . . . . .	1,32,237	10,15,130	2,84,675	11,536	..	..	..	1,420	4	14,45,002
	<i>Deduct—Amount debitabie to Bikaner State on account of Sutlej Valley Project.</i>	37,655	3,06,539	36,971	3,205	..	..	..	..	..	3,84,370
	Other Projects . . . . .	..	16,304	1,846	—20	..	..	..	15	..	18,145
	<b>Total Productive</b>	1,31,002	30,46,282	28,00,624	58,602	..	..	..	8,718	24	60,45,252
<b>Unproductive</b>	Other Projects . . . . .	..	18,572	13,808	163	..	..	..	46	..	32,589
	<b>Total Unproductive</b>	..	18,572	13,808	163	..	..	..	46	..	32,589
	<b>Total Government of East Punjab (a)</b>	1,31,002	30,64,854	28,14,432	58,765	..	..	..	8,764	24	60,77,841
	<b>Charged Voted</b>										60,77,841

A.—Irrigation Works—  Productive	Government of Bihar										
	Son Project . . . . .	5,655	7,77,392	10,24,685	28,820	—12	..	..	..	..	18,36,540
	Patna—Bakhtiarpur—Bihar—Sharif—Ekangarsarai—Bihra Emergency Irrigation Scheme . . . . .	..	38,908	46,264	..	..	..	..	..	..	85,172
	<b>Total Productive</b> . . . . .	5,655	8,16,300	10,70,949	28,820	—12	..	..	..	..	19,21,712
	Unproductive.	Tribeni Canal . . . . .	2,028	1,25,702	1,87,448	7,796	..	..	..	..	3,22,974
		Dhaka Canal . . . . .	..	27,017	32,376	1,665	..	..	..	..	61,058
		<b>Total Unproductive</b> . . . . .	2,028	1,52,719	2,19,824	9,461	..	..	..	..	3,84,032
	<b>Total Government of Bihar . . . . .</b>	7,683	9,69,019	12,90,773	38,281	—12	..	..	..	..	23,05,744
	Charged . . . . .	..	..	..	..	..	..	..	..	..	22,068
	Voted . . . . .	..	..	..	..	..	..	..	..	..	22,83,676
A.—Irrigation Works—  Unproductive.	Government of Orissa										
	Orissa Project . . . . .	3,86,190	6,24,623	3,80,666	15,827	107	..	..	594	..	14,08,007
	Rushikulya System . . . . .	—1,476	1,86,482	47,086	2,982	..	..	..	125	..	2,35,200
	<b>Total Government of Orissa . . . . .</b>	3,84,715	8,11,105	4,27,752	18,809	107	..	..	719	..	16,43,207
	Charged . . . . .										8,623
Voted . . . . .										16,34,584	

(a) Includes transactions for the period from 15th August 1947 to 31st March 1948.

C and CC: Irrigation etc.

No. 34.— DETAILED ACCOUNT OF RECEIPTS FROM IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT, FOR THE YEAR ENDED 31st March 1948.

	Water Rates.	Water supply of towns	Sales of water	Plantation	Other Canal Produce	Water power	Navigation	Rents	Fines	Recoveries of Expenditure	Miscellaneous	Land Revenue due to Works	Transfer from Deposit Account of Special Development Fund	Receipts in England	Deduct—Refunds	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>CENTRAL GOVERNMENT (a)</b>																
A.—Irrigation Works . . . . .	..	..	..	..	..	..	..	..	..	..	16,562	..	..	..	..	16,562
<b>PROVINCIAL GOVERNMENTS.</b>																
<b>Government of Madras.</b>																
A.—Irrigation Works . . . . .	1,352	528	33,828	5,230	6,653	36,246	475	8,338	280	22,070	64,755	88,60,850	..	..	8,878	90,31,727
B.—Navigation, etc., Works . . . . .	..	..	16,925	39,678	150	..	41,985	124	..	1,507	11,580	..	..	..	2,502	1,00,447
Total . . . . .	1,352	528	50,753	44,908	6,803	36,246	42,460	8,462	280	23,577	76,335	88,60,850	..	..	11,380	91,41,174
<b>Government of Bombay.</b>																
A.—Irrigation Works . . . . .	68,517	17,750	66,457	129	3,999	..	..	1,447	156	7,558	17,783	6,96,805	..	..	37	8,80,564
B.—Navigation, etc., Works . . . . .	..	..	..	..	..	..	..	..	..	..	233	..	..	..	..	233
Total . . . . .	68,517	17,750	66,457	129	3,999	..	..	1,447	156	7,558	18,016	6,96,805	..	..	37	8,80,797
<b>Government of West Bengal (a)</b>																
A.—Irrigation Works . . . . .	755	..	..	..	..	..	..	..	..	..	115	..	..	..	..	870
B.—Navigation, etc., Works . . . . .	..	..	..	5	199	..	35,953	11,808	..	23,965	3,74,143	..	..	..	4	4,46,000
Total . . . . .	755	..	..	5	199	..	35,953	11,808	..	23,965	3,74,258	..	..	..	4	4,46,929

<b>Government of United Provinces.</b>																
A.—Irrigation Works . . . . .	21,838	38,500	4	..	553	..	..	19,184	..	78	1,90,143	..	..	..	262	2,75,038
<b>Government of East Punjab. (a)</b>																
A.—Irrigation Works . . . . .	..	..	..	..	..	..	..	..	..	..	11,980	..	..	3,639	..	15,619
B.—Navigation, etc., Works . . . . .	9,655	..	..	..	130	..	..	186	..	4,056	220	..	..	..	..	14,247
<b>Total</b> . . . . .	9,655	..	..	..	130	..	..	186	..	4,056	12,200	..	..	3,639	..	29,866
<b>Government of Bihar.</b>																
A.—Irrigation Works . . . . .	10,047	..	..	162	2,205	..	..	5	..	34,020	1,016	..	..	..	247	47,214
B.—Navigation, etc., Works . . . . .	..	..	..	1,498	..	..	..	105	..	81,026	24,950	..	..	..	3,346	1,04,234
<b>Total</b> . . . . .	10,047	..	..	1,660	2,205	..	..	110	..	1,15,046	25,966	..	..	..	3,593	1,51,448
<b>Government of Central Provinces and Berar.</b>																
A.—Irrigation Works . . . . .	13,60,630	..	1,61,406	..	28,162	..	..	15,361	1,648	47,128	64,697	..	..	..	763	18,78,367
<b>Government of Assam</b>																
B.—Navigation, etc., Works . . . . .	..	..	..	..	..	..	..	..	..	542	1,455	..	..	..	..	1,997
<b>Government of Orissa.</b>																
A.—Irrigation Works . . . . .	..	..	..	19	29	..	..	..	..	182	181	1,25,812	..	..	412	1,25,811
B.—Navigation, etc., Works . . . . .	..	..	3	1,621	..	..	2,092	1,037	..	12,134	17,319	..	..	..	1,056	33,120
<b>Total</b> . . . . .	..	..	3	1,640	29	..	2,092	1,037	..	12,316	17,500	1,25,812	..	..	1,468	1,59,931

(a) Includes transactions for the period from 15th August 1947 to 31st March 1948.



No. 35.—ACCOUNT OF EXPENDITURE ON IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS for which no CAPITAL ACCOUNTS are kept for the year ended 31st March 1949.

Details	Central Government (a)	Government of Coorg.	Provincial Governments									Total Central and Provincial Governments
			Government of Madras	Government of Bombay	Government of West Bengal (a)	Government of United Provinces	Government of East Punjab (a)	Government of Bihar	Government of Central Provinces and Berar	Government of Assam	Government of Orissa	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A.—Irrigation Works.—</b>												
<b>WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT—</b>												
Works . . . . .	..	..	1,34,464	..	7,054	..	1,08,234	..	5,00,747	..	..	8,16,499
Extensions and Improvements . . . . .	..	102	4,71,803	13,417	..	3,44,837	..	..	274	..	5,34,244	13,64,677
Maintenance and Repairs . . . . .	..	4,352	46,08,271	6,80,640	10,482	3,89,195	..	..	5,99,534	..	88,608	64,49,682
Establishment . . . . .	—799	984	14,59,368	2,04,905	10,486	8,11,078	26,659	11,071	8,539	..	25,788	32,20,355
Tools and Plant . . . . .	..	126	23,680	5,545	468	48,739	6,063	522	19,349	..	29,055	1,33,547
Suspense . . . . .	..	..	..	..	..	20,644	..	..	..	..	—52,723	—32,079
Special Development Programme . . . . .	..	..	..	20,46,027	..	..	..	..	..	..	..	20,46,027
Transfer to the Deposit Account of the Fund for financing public and private irrigation works . . . . .	..	..	..	..	..	..	..	34,744	..	..	..	34,744
Projects under the Private Irrigation Works Act . . . . .	..	..	..	..	..	..	..	5,50,941	..	..	..	5,50,941
<i>Deduct—Amount met from the Fund for financing public and private irrigation works</i> . . . . .	..	..	..	..	..	..	..	5,50,941	..	..	..	5,50,941
Leave and other Establishment charges in England . . . . .	..	..	..	2,036	1,112	5,139	390	..	2,560	..	18	11,255
Loss or gain by exchange . . . . .	..	..	..	..	..	..	1	..	..	..	..	1
<i>Deduct—Amount transferred to "63.B.—Post War Reconstruction and Development schemes."</i> . . . . .	..	..	..	..	..	..	3,51,432	..	..	..	..	3,51,432
<b>Total</b> . . . . .	—799	5,564	67,57,686	29,51,670	29,602	16,19,633	—2,10,085	54,870	18,60,179	..	6,25,050	1,36,98,276
<b>Miscellaneous Expenditure—</b>												
Establishment . . . . .	2,16,084	..	10,70,079	3,588	42,533	10,88,328	1,36,008	..	4,292	..	1,10,635	20,80,547
Tools and Plant . . . . .	8	..	81,959	262	2,004	2,59,173	3,834	..	235	..	—21	3,76,594
Grants-in-aid . . . . .	—15,756	..	12,900	..	..	..	..	..	5,000	..	..	2,174
Post War Reconstruction and Development Programme . . . . .	..	..	..	2,03,815	..	..	..	..	..	..	..	2,03,815
Suspense . . . . .	..	..	13,02,238	..	..	—92,848	—5,214	..	..	..	..	12,04,226
Other charges . . . . .	7,129	..	23,25,256	19,504	24,974	5,03,038	2,72,737	16,922	15,687	..	—1,314	31,93,933
Leave and other Establishment charges in England . . . . .	1,321	..	849	207	1,541	778	1,103	..	31	..	—1	5,829
Loss or gain by exchange . . . . .	..	..	..	..	..	..	3	..	..	..	..	3
<b>Total</b> . . . . .	2,06,816	..	47,92,431	2,27,406	71,052	17,89,469	4,08,471	16,922	25,245	..	1,18,209	76,67,111
<b>TOTAL A.—IRRIGATION WORKS.</b> . . . . .	2,06,017	5,564	1,15,50,017	21,79,076	1,00,654	34,08,102	1,98,386	71,798	18,85,424	..	7,43,349	2,13,60,387

MISCELLANEOUS	B.—Navigation, Embankment and Drainage Works—												
	Works for which no Capital Accounts are kept—												
	Works . . . . .	..	..	12,151	1,203	1,71,016	..	6,812	312	..	2,14,323	..	4,05,640
	Extensions and Improvements	..	..	31,177	—110	7,894	..	35	..	..	..	18,10,025	18,55,321
	Maintenance and Repairs . . . . .	17,084	..	9,58,810	65,273	17,43,834	1,471	1,39,233	3,19,931	..	3,87,843	8,03,205	44,94,484
	Establishment . . . . .	2,464	..	2,43,073	9,928	7,42,103	781	1,45,159	2,17,605	..	2,04,946	3,37,220	19,03,287
	Tools and Plant . . . . .	257	..	8,125	793	1,03,656	208	13,622	18,084	..	27,192	31,431	2,03,368
	Suspense . . . . .	..	..	..	..	—32,344	..	—7,128	..	..	10,014	—10,266	—42,724
	Special Development Programme.	..	..	..	41,832	..	..	..	..	..	..	..	41,832
	Leave and other Establishment charges in England . . . . .	..	..	..	270	7,031	30	3,004	..	..	..	1,325	11,770
Loss or gain by exchange . . . . .	..	..	..	..	..	..	1	..	..	..	..	1	
Total . . . . .		19,805	..	12,51,441	1,19,189	28,03,240	2,490	3,00,628	5,55,932	..	8,50,323	30,29,940	89,32,088
Miscellaneous Expenditure—													
Establishment . . . . .	221	..	693	..	1,63,707	..	..	9,905	..	..	1,514	1,76,040	
Tools and Plant . . . . .	27	..	37	..	8,405	..	..	..	..	..	320	8,789	
Grants-in aid . . . . .	..	..	..	..	..	..	..	18,247	..	7,438	61,182	86,867	
Other charges . . . . .	1,827	..	3,488	..	62,406	..	..	9,666	..	..	19,344	96,731	
Leave and other Establishment charges in England . . . . .	..	..	..	..	2,668	..	..	..	..	..	14	2,682	
Total . . . . .		2,075	..	4,218	..	2,37,186	..	..	37,818	..	7,438	82,374	3,71,109
TOTAL B.—NAVIGATION, ETC., WORKS.		21,880	..	12,55,659	1,19,189	30,40,426	2,490	3,00,628	5,93,750	..	8,57,761	31,12,314	93,04,097
TOTAL EXPENDITURE ON IRRIGATION, NAVIGATION, ETC., WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT		2,29,897	5,564	1,28,05,676	32,98,265	31,41,080	34,10,592	4,99,014	6,65,548	18,85,424	8,57,761	38,55,663	3,08,54,484
Charged . . . . .		..	5,564	67,820	46,206	..	74,650	..	8,669	8,768	483	15,783	
Voted . . . . .		2,29,897		1,27,37,856	32,53,059	31,41,080	33,35,942	4,99,014	6,56,879	18,76,656	8,57,278	38,39,880	
Authorised . . . . .		2,29,897											

C. and CC.—Irrigation, etc.

(a) Includes transactions for the period from 15th August 1947 to 31st March 1948.

# FINANCE AND REVENUE ACCOUNTS, 1947-48 (POST-PARTITION).

Sections D. and DD. — Posts and Telegraphs.

## Capital and Revenue Accounts

					Rs.	
			Revenue Account	{ Net Receipts	3,39,13,536	
				{ Interest	55,00,458	
Capital Account	{	Within the Revenue Accounts	Rs.	Renewals Reserve Fund	{ Credits	52,03,400
		Outside the Revenue Account	1,24,20,687		{ Debits	21,22,716

Major Head	No. of Account	Details of Accounts	Page	Amount of each Account		
				Detail	Major Head Total	
					Revenue	Expenditure
				Rs.	Rs.	Rs.
Capital Account	37	Detailed Account of Capital outlay . . . . .	163	Rs. 1,24,20,687		
Revenue Account	36	Detailed Account of Profit or Loss . . . . .	161	2,84,13,078		
	38	Detailed Account of Postage and Message Revenue . . . . .	164		11,06,55,268	
	38-A	Detailed Account of Miscellaneous Revenue . . . . .	165		3,69,07,045	
	38-A	Revenue Receipts of Telephone Districts . . . . .	165		1,42,47,432	
		Total Gross Receipts . . . . .	..		16,18,09,745	
	39	Detailed Account of Working Expenses . . . . .	166		(a) 12,78,96,209	
		Net Receipts . . . . .			3,39,13,536	
Interest	36	Interest on Capital . . . . .	161			(b) 55,00,458
		Total Revenue Account . . . . .			3,39,13,536	55,00,458
Renewals Reserve Fund	40	Appropriation to Renewals Reserve Fund . . . . .	166		52,03,400	
	40	Appropriation from Renewals Reserve Fund . . . . .	166			21,22,716

(a) Includes Rs. 45,89,978 on account of expenses of the Telephone Districts.

(b) Differs from the corresponding amount credited under "22—Interest on Debt and Other Obligations" by Rs. 82,172 representing interest on outlay on—

Capital Works during the period of construction debited to other departments . . . . . Rs. 82,172

## SECTIONS D AND DD—POSTS AND TELEGRAPHS CAPITAL AND REVENUE ACCOUNTS—GENERAL

Included in this Section are the accounts of the Indian Posts and Telegraphs Department which supplies Postal, Telegraph, Wireless and Telephone services in India. As India is one of the parties to the international agreements and conventions on Postal and Telegraph matters, the departmental organisation of mail and telegraph lines, etc., forms one of the units that together make up the international communications of the world.

### CAPITAL ACCOUNT

2. A commercial system of accounts was introduced in the Indian Posts and Telegraphs Department with effect from 1925-26. The Block Account was prepared after valuing the assets then in service, whether originally created out of Revenue or out of Loan funds, on the basis of their expected lives. Thereafter, Capital is being debited with the cost of construction of new assets. In 1931, the effective lives of the assets as assumed in 1925 were reconsidered and in most cases the periods of effective lives were enhanced. Accordingly, with effect from 1st April 1933, the Block account was reconstituted after revaluing all the assets as on 1st April 1925 on the basis of valuation as determined in 1931. It was also decided that, in the case of replacement works, the portion representing the excess cost over the original cost should be treated as fresh capital outlay. This was, however, modified with effect from 1st April 1936, from which date the Renewals Reserve Fund (Described in para 3 below) met the cost of all replacements, irrespective of their being higher or lower than the original cost. On the partition of the country on 15-8-47, the Indian share of capital outlay to the end of the pre-partition period under each category of assets has been worked out in the manner indicated in the various footnotes below account No. 37. After taking into account India's share so worked out, the total progressive interest bearing capital outlay stands at Rs. 35,71,45,260 on 31st March 1948. (*vide* account No. 37). Since the assets were taken over by either Government according to their physical location it is doubtful whether the book values are represented by the actual existence at present of corresponding assets under various categories. This point is under investigation, and a proposal to undertake a stock-taking of all the existing assets with a view to finding out how their value plus the balance in the Renewals Reserve Fund, compare with the total capital outlay, is under consideration.

### RENEWALS RESERVE FUND

3. Consequent on the introduction of the commercial system of accounting with effect from 1st April 1925, a Depreciation Reserve Fund was instituted, to which contributions were made on a Sinking Fund plan. This Fund bore the cost of replacements to the extent of the depreciation accruing after 1st April 1925 only. In 1931, it was decided that the contribution to the Depreciation Reserve Fund should be calculated on the straight line method with effect from 1st April 1933 but the amount by which the closing balance in the Fund on 31st March 1933 fell short of the balance that would have been there had the contribution from 1st April 1925 been made on the straight line method, was treated as a debt to be repaid to the Fund by the Department out of future profits. The Fund also bore the whole cost of renewals and replacement except the portion representing the excess cost of replacement over the original cost which was treated as fresh capital outlay. With effect from 1st April 1936, the Depreciation Reserve Fund was renamed as Renewals Reserve Fund, contributions to which were not made on the basis of the probable effective lives but on broader considerations such as the amount likely to be required for rehabilitation of assets and the amount of capital at charge. The new

Reserve is designed to bear the cost of all replacements (irrespective of their being higher or lower than the original cost) and of assets sold abandoned or otherwise disposed of. In view of the large accumulations in the Fund, it was not considered necessary to retain the obligations that the Department should make good from future surpluses the difference between the balance which should have been at the credit of the old Depreciation Reserve Fund under the straight line method of depreciation and the actual balance on 1st April 1933.

The annual contribution to the Renewals Reserve Fund for the first five years was fixed at Rs. 25 lakhs per annum. This was reduced as a result of the separation of Burma and Aden. The position was, however, reviewed again in 1940 and the contribution was again fixed at Rs. 25 lakhs per annum with effect from 1941-42. Additional contributions were also made from time to time due to the heavy programme of capital works undertaken for the developments of Telegraph and Telephone communications during the war. In view of the acquisition of the Licensed Telephone systems at Calcutta, Bombay and Madras during 1943-44, further contributions are also being made from that year onwards. The total contributions made upto 14th August 1947 on account of the acquisition of the Telephone systems amounted to Rs. 96,28,600. For the post-partition period, the contribution for the Posts and Telegraphs assets (other than those relating to the Telephone systems at Calcutta, Bombay and Madras) has been fixed at Rs. 38,96,000, while the contribution for the aforesaid systems has been fixed at Rs. 13,07,100.

The question of regulating the annual contributions to the Fund on the basis of accepted principles of commercial accounting is also under consideration.

### SYSTEM OF ACCOUNTING CAPITAL OUTLAY AND EXPENDITURE MET FROM THE RENEWALS RESERVE FUND.

4. All capital outlay, including the amount met from the Renewals Reserve, is recorded in the first instance under the capital major head "69—Capital Outlay on Posts and Telegraphs" outside the Revenue Account, the portion met from the Renewals Reserve Fund being subsequently deducted to arrive at the net interest bearing capital outlay. All expenditure on Postal buildings was debited to Revenue upto the accounts for 1945-46. The portion of capital expenditure which the Government of India decided in each year to meet from Revenue was deducted in lump and transferred to a Capital major head within the Revenue Section of the account. With effect from 1st April 1946, this arrangement has been held in abeyance, and the expenditure on Postal buildings continues to be recorded under the major head "69—Capital outlay on Posts and Telegraphs" outside the Revenue Account.

### TELEPHONE DEVELOPMENT FUND

5. A Telephone Development Fund was constituted from 1st April 1938, to finance Telephone Projects, including telegraph line works required primarily for telephone development. For this purpose, a sum of 2½ crores, the estimated cost of telephone works for a period of 5 years beginning with the year 1938-39, was provided under "69—Capital Outlay on Posts and Telegraphs—Amount appropriated to the Telephone Development Fund". This amount was transferred to a new major head "Telephone Development Fund" under "P—Deposits and Advances—Part II—Deposits not bearing interest—B—Reserve Funds". Expenditure on Telephone projects during a year was initially booked under the capital head "69—" and at the end of

D. and DD. Posts and Telegraphs.

the year was transferred to the "Telephone Development Fund". The expenditure so transferred was, however, included in the total interest bearing capital outlay of the Department. The Posts and Telegraphs Department did not pay interest on the amount appropriated to the Fund, nor did it receive interest on the unutilised balances of the Fund. A further sum of Rs. 4½ crores was appropriated to this Fund in 1940-41 for payment to the Government Telephone Board formed for the purpose of acquiring the shares of the Telephone Companies at Calcutta, Bombay and Madras. The intention was to amalgamate the assets acquired by the Board with the Posts and Telegraphs assets in 1943 and the Board was an interim device to secure earlier possession. Consequent on the inauguration of the Tele-communication Development Scheme (*vide* para. 6 below), the Telephone Development Fund ceased to exist from 1943-44, and the unspent balance in that Fund on 31st March 1943, lapsed.

#### TELE-COMMUNICATION DEVELOPMENT SCHEME

6. During the World War II, a Tele-Communication Development Scheme was approved by the Government of India for the Development of Telegraph and Telephone communications in India, to meet both Civil and Defence requirements. The scheme was finally approved at a revised cost of Rs. 14.39 crores. Outlay on all works sanctioned under the Scheme, including the outlay on works which were wholly Military or which were treated as combined Military and Posts and Telegraphs Works, was in the first instance recorded as outlay of the Posts and Telegraphs Department, and the portion relating to the Defence Department's requirements was subsequently transferred to that Department. In the case of combined works, the ratio in which the expenditure should be charged to the Defence Department was based on the broad consideration of the manner in which the assets were utilised. The Tele-communication Development Scheme was wound up on 31st March, 1947, and the surplus assets of the Defence Department constructed under the Scheme were acquired by the Posts and Telegraphs Department on payment of Rs. 4,55,19,393, the purchase price being fixed at 60 per cent of the cost of main net work of assets and 17½ per cent. of the Regional portion of assets.

#### FAIR PRICE SHOPS

7. A new sub-major head "Fair Price Shops" was opened with effect from 1943-44 under the major head "69—Capital Outlay on Posts and Telegraphs" in order to account for transactions connected with the running of grain shops and other schemes for supply of food-grains etc., to the Posts and Telegraphs staff. The expenditure recorded under this sub-major head is included in the total interest-bearing capital outlay of the Department and interest thereon is paid to General Revenues in the same manner as in the case of other capital outlay of the Department.

#### REVENUE ACCOUNT

8. The major portion of the receipts of the Department is derived from postage and message revenue which accrues chiefly from sale of stamps. The other important sources of revenue are commission on money orders and Indian postal orders, rent of wires and instruments leased to Railways and Canals, rent

recovered from subscribers to telephone exchange, trunk call fees and interest on Renewals Reserve Fund balances.

The working expenses of the Department are incurred principally upon establishments, conveyance of mail, maintenance of Telegraph and Telephone lines and exchanges and Wireless stations and manufacture of stamps and postcards, printing and stationery. Contributions to cover expenditure on renewals etc. are also being made in full, irrespective of the financial results of the year, as a part of the year's working expenses.

Upto the year 1934-35, the Department was making a lump contribution to General Revenues to cover its pensionary liability towards its employees. This arrangement was discontinued with effect from 1st April, 1935, and the actual amount of pension paid to its employees is now being met by the Department from that date. The commuted value of pensions paid during the years 1935-36 to 1937-38 was debited to capital, and is being met from the Revenues of the Department by a system of equated payment spread over fifteen years, which include interest on capital. From 1938-39, the total payments of commuted value of pensions made during the year are being met directly from Revenue. On the partition of the country, the liability of India in respect of the commuted value of pensions debited to capital has been fixed at 82½ per cent. of the outstandings on 14th August, 1947, and in order that the Indian share of the outstanding may be liquidated within the stipulated period, a full year's instalment has been met from the revenues of the post-partition period from 15th August, 1947 to 31st March 1948.

The general plan of the Revenue Account of the Department is designed to enable the profit or loss under each of the branches, Post Offices, Telegraphs, Telephones and Radios, to be exhibited separately. In the case of general or joint receipts and charges, a distribution is made on a conventional basis suited to each case. The division of postage and message revenue between the Postal and Telegraph branches is made on the basis of an actual enumeration of telegrams issued in a specified period of the year.

The Department pays to General Revenues interest on capital invested. It is payable on the total capital invested, whether financed from Revenues or from Loan Funds, and is recorded under a separate head in the Revenue Account.

The Department receives a rebate or pays a surcharge, as the case may be, in respect of the interest on the net profit or loss on the working of the Department as determined by the account. The amount of the rebate or surcharge is calculated on the ascertained accumulated profit or loss of the Department to the end of the previous year. The Department makes, out of its profits, an outright contribution as fixed every year, to General Revenues. The Adjustment is made by eliminating (without financial effect) the amount of contribution, from the profits for the year concerned when determining the accumulated surplus for the purpose of calculation of interest rebate. The contributions for 1946-47 and 1947-48 (both pre-partition and post-partition periods) have been fixed as 75 per cent. and that for 1948-49 as 50 per cent of the actual surplus for the year.

**No. 36—STATEMENT of the Profit and Loss on working each BRANCH of the INDIAN POSTS and TELEGRAPHS DEPARTMENT for the period from 15th August 1947 to 31st March 1948.**

	Post Office	Telegraphs	Telephones	Radios	Total
	Rs.	Rs.	Rs.	Rs.	Rs.
Working Expenses . . . . .	8,75,52,245	2,15,43,805	1,77,77,084	10,17,075	12,78,96,209
Interest on Capital Outlay . . . . .	4,77,413	39,71,195	24,77,671	63,942	69,90,221
Interest surcharge (+) or rebate (—) on accumulated net loss or profit since the 1st April 1925 to the end of 1946-47 ( <i>vide</i> details shown below)	—5,45,569	—4,57,119	—4,85,271	—1,804	—14,89,763
<b>Total Expenditure . . . . .</b>	<b>8,74,90,089</b>	<b>2,50,57,881</b>	<b>1,97,69,484</b>	<b>10,79,213</b>	<b>13,33,96,667</b>
Gross Receipts . . . . .	9,12,81,156	3,58,64,976	3,41,99,850	4,63,763	16,18,09,745
Net $\frac{\text{Profit (+)}}{\text{Loss (—)}}$ for the year	+37,91,067	+1,08,07,095	+1,44,30,366	—6,15,450	+2,84,13,078

**DETAILED ACCOUNT of INTEREST SURCHARGE or REBATE ADJUSTED in the ACCOUNTS for 1947-48.**

	Post Office	Telegraphs	Telephones	Radios	Total
	Rs.	Rs.	Rs.	Rs.	Rs.
(1) Accumulated Profit (+) or loss (—) to the end of 1945-46.	+3,09,23,093	+1,96,93,570	+2,23,54,625	+2,26,258	+7,31,97,546
(2) Gross Profit (+) or Loss (—) for 1946-47.	+19,15,800	+2,63,05,939	+2,39,30,632	—5,05,055	+5,16,44,316
(3) <i>Deduct</i> —Amount contributed to the General Revenues.	+14,36,850	+1,97,29,454	+1,79,47,974	—3,81,041	+3,87,33,237
(4) Net Profit (+) or Loss (—) for 1946-47.	+4,78,950	+65,76,485	+59,82,658	—1,27,014	+1,29,11,079
(5) Adjustment of previous year's transactions.	—12,142	+30,808	—4,16,688	+4,556	—3,93,466
(6) Accumulated Profit (+) or Loss (—) to the end of 1946-47.	+3,13,89,901	+2,63,00,863	+2,79,20,595	+1,03,800	+8,57,15,159
(7) <i>Deduct</i> —Pakistan share of the accumulated surplus.	46,77,094	39,18,830	41,60,168	15,467	1,27,71,559
(8) Indian share of Net Profit (+) or loss (—) to the end of 1946-47 calculated at 85.1 per cent in respect of which interest rebate or surcharge is calculated in the post-partition period accounts of 1947-48.	+2,67,12,807	+2,23,82,033	+2,37,60,427	+88,333	+7,29,43,600
(9) Interest surcharge (+) or rebate (—) adjusted in the accounts for the post-partition period of 1947-48 calculated at the rate of 3.25 per cent on item (8) for 230 days.	—5,45,569	—4,57,119	—4,85,271	—1,804	—14,89,763

No. 37.—STATEMENT of CAPITAL OUTLAY in the INDIAN POSTS and TELEGRAPHS DEPARTMENT during and to end of the period from 15th August 1947 to 31st March 1948.

1	Outlay during the period 15-8-47 to 31-3-48.						(f) Outlay to end of the year					
	Post Office 2	Telegraphs 3	Telephones		Radios 5	Total 6	Post Offices 7	Telegraphs 8	Telephones		Radios 10	Total 11
			Other than Telephone Districts 4(A)	(d) Telephone Districts 4(B)					Other than Telephone Districts 9(A)	(d) Telephone Districts 9(B)		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
<b>FIXED ASSETS</b>												
Lands and Buildings . . . . .	19,032	2,57,991	62,212	14,407	—2,740	3,50,902	2,34,39,967	1,80,12,945	51,02,619	43,70,958	14,86,232	5,24,12,721
Railway Mail Vans owned by Post Office	2,07,076	..	..	..	..	2,07,076	11,07,695	..	..	..	..	11,07,695
Telegraph and Telephone Lines and Radio Masts and Aerials.	..	74,23,726	25,37,754	7,53,284	1,174	1,07,15,938	..	16,48,19,476	2,03,39,995	2,98,90,104	2,75,849	21,53,25,424
Apparatus and Plant . . . . .	..	—15,039	25,33,082	14,16,680	49,427	39,84,150	..	88,81,271	3,04,02,343	1,96,65,409	12,45,280	6,01,94,303
Furniture and Fittings . . . . .	..	..	(c) 14,883	46,942	..	61,825	..	..	2,02,090	6,40,788	..	8,42,878
Loose Tools & Plant . . . . .	..	..	(c)—65,193	17,206	..	—47,987	..	..	9,20,292	5,49,817	..	14,70,109
Motor Vehicles. . . . .	..	..	..	79,787	..	79,787	..	..	..	1,51,275	..	1,51,275
<b>Total Fixed Assets</b>	(a) 2,26,108	(a) 76,66,678	(a) 50,82,738	(a) 23,28,306	(a) 47,861	(a) 1,53,51,691	(g) 2,45,47,662	(g) 19,17,13,692	(g) 5,69,67,339	(g) 5,52,68,351	(g) 30,07,361	(g) 33,15,04,405
<b>Deduct—Receipts on Capital Account</b>	..	7,326	..	..	..	7,326	(h) 10,98,547	(h) 4,65,188	..	..	..	15,63,735
<b>TOTAL</b>	2,26,108	76,59,352	50,82,738	23,28,306	47,861	1,53,44,365	2,34,49,115	19,12,48,504	5,69,67,339	5,52,68,351	30,07,361	32,99,40,670
Stores and Manufacture Suspense . . . . .	..	—27,40,647	..	..	..	—27,40,647	..	2,30,15,373	..	..	..	(i) 2,30,15,373
Fair Price Shops . . . . .	(b) —1,83,031	..	..	..	..	—1,83,031	—1,187	..	..	..	..	—1,187
Shares of the Government Telephones Board Limited.	..	..	..	..	..	..	..	..	..	95,30,241	..	95,30,241
Payment to Calcutta Telephone District (Bengal Telephone Corporation).	..	..	..	..	..	..	..	..	..	90,000	..	90,000
<b>TOTAL</b>	43,077	49,18,705	50,82,738	23,28,306	47,861	1,24,20,687	2,34,47,928	21,42,63,877	5,69,67,339	6,48,88,592	30,07,361	36,25,75,097

<i>Deduct</i> —Receipts from the Bengal Telephone Corporation.	..	..	..	..	..	..	..	..	..	54,29,837 (j)	..	54,29,837 (j)
Total Interest Bearing Capital Outlay	43,077	49,18,705	50,82,738	23,28,306	47,861	1,24,20,687	2,34,47,928	21,42,63,877	5,69,67,339	5,94,58,755	30,07,361	35,71,45,260 (k)
<i>Deduct</i> —Portion of Capital Outlay financed from Ordinary Revenue.	..	..	..	..	..	..	1,05,11,871	..	..	..	..	1,05,11,871 (l)
Capital Outlay outside the Revenue Account.	43,077	49,18,705	50,82,738	23,28,306	47,861	1,24,20,687	1,29,36,057	21,42,63,877	5,69,67,339	5,94,58,755	30,07,361	34,66,33,389 (m)

(a) Includes Credits to capital on account of sale and abandonment of assets and original cost of Plant re-covered in the case of Telephone Districts as noted below :—

	Post Office.	Telegraphs.	Telephones.		Radios.	Total.
			Other than Telephone Districts. 4(A)	Telephone Districts. 4(B)		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Credits.</b>						
Lands and Buildings	23,360	11,138	..	..	2,715	37,213
Telegraph and Telephone Lines and Radio Masts and Aerials	..	57,074	67,167	1,88,089	..	3,12,330
Apparatus and Plant	..	4,18,813	5,09,334	5,72,948	515	15,01,610
Furniture and Fittings	..	..	..	..	..	..
Loose Tools and Plant	..	..	..	3,088	..	3,088
Motor Vehicles	..	..	..	..	..	..
<b>Total Credits</b>	<b>23,360</b>	<b>4,87,025</b>	<b>5,76,501</b>	<b>7,64,125</b>	<b>3,230</b>	<b>18,54,241</b>

(b) The employees of the Postal Branch being the main beneficiaries of Fair Price Grain Shops, the expenditure is charged entirely to that branch.  
(c) Relates to Bombay Telephone Workshop which has been transferred from the Telephone District to Departmental organisation.  
(d) This column accommodates expenditure in respect of the acquired Telephone Systems of Bombay, Calcutta, Madras and Ahmedabad  
(e) Charged Nil. Voted Rs. 1,24,20,687.  
(f) Includes Indian share of the outlay to the end of the prepartition period as booked upto the 4th Supply accounts and does not include the amount booked under "Central Government Suspense" which together with changes due to adjustment which may be made in any further batch of the Supply accounts will be incorporated in the F. & R. Accounts for 1949-50 or any subsequent year whichever is convenient.  
(g) The Indian share of the outlay to the end of the prepartition period as indicated in foot-note (f) has been worked out by applying the following percentages for the various categories of Assets :—

	Post Office	Telegraphs	Telephones.		Radio
			Non-T.D.	T.D.	
Lands and Buildings (exclusive of workshop assets)	85.9	82%	82%	93.2%	75.4%
Telegraph and Telephone lines and Radio masts and Aerials.	..	83.6%	77.9%	92.3%	75.4%
Apparatus and Plant (exclusive of workshop assets)	..	87.2%	85.2%	92.4%	75.4%

(h) The Indian share of the Receipt to the end of the prepartition period as indicated in foot-note (f) has been worked out by applying the percentage of 85.1.

(i) The Indian share of the opening balance on the 15th August 1947 has been worked out as Rs.2,57,56,020 on the lines of the procedure prescribed in the Partition Committee's Report.

(j) Represents—

(i) Values of stores received on account of orders placed against advances by the Bengal Telephone Corporation before it was taken over by Government.

(ii) Credits on account of sale proceeds of securities of the Bengal Telephone Corporation deposited with the Reserve Bank of India.

Both the above two items are adjustable in the final settlement of accounts with the liquidator of the Government Telephone Board Ltd.

(iii) A sum of Rs. 3,63,615 being the collection of the bank debts of the late Bengal Telephone Corporation Ltd. held in the accounts of the Calcutta Telephone District (and credited originally to revenues).

(k) This does not include expenditure met from the Depreciation/Renewals Reserve Fund for reduction or avoidance of debt in respect of renewals and replacements of assets existing on the 1st April 1925, that expenditure being the difference between the depreciated value on the 1st April 1925 and the original value of those assets, which under the rules of allocation previously in force was treated as a direct charge under Capital. This new arrangement took effect from 1st April 1933. As the reconstituted Capital account of the Department started with the depreciated value of assets on 1st April 1925, these amounts should theoretically go to write up the Capital Account of the Department.

(l) The Indian share of the outlay to the end of the pre-partition period as indicated in (f) has been worked out by applying the percentage of 85.9.

(m) The figure adopted in the F. & R. Accounts for the pre-partition period from 1st April 1947 to 14th August 1947 (upto 4th Supply) has been decreased by Rs. 6,00,73,193 due to division of assets on 14th August 1947.

D. and DD. Posts and Telegraphs.



No. 38.— DETAILED STATEMENT of POSTAGE and MESSAGE REVENUE of the INDIAN POSTS AND TELEGRAPHS DEPARTMENT  
for the period from 15th August 1947 to 31st March 1948

	Total	Apportionment between Branches			
		Post Office	Telegraphs	Telephones	Radios
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Joint Postal and Telegraph Receipts—</b>					
Sale of ordinary stamps . . . . .	8,33,75,534	5,84,80,616	(a)2,48,67,907	..	27,011
<i>Deduct—Refund of ordinary stamps . . . . .</i>	<i>7,287</i>	<i>7,287</i>	..	..	..
Sale of service stamps . . . . .	1,33,11,313	1,33,11,313	..	..	..
<b>Total Joint Postal and Telegraph Receipts . . . . .</b>	<b>9,66,79,560</b>	<b>7,17,84,642</b>	<b>2,48,67,907</b>	<b>..</b>	<b>27,011</b>
<b>Postal Receipts—</b>					
Postage realised in cash . . . . .	65,11,795	65,11,795	..	..	..
Net receipts from other Postal Administrations . . . . .	4,54,564	4,54,564	..	..	..
<b>Total . . . . .</b>	<b>69,66,359</b>	<b>69,66,359</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>Deduct—</b>					
<i>Refund of Postage . . . . .</i>	<i>13,489</i>	<i>13,489</i>	..	..	..
<i>Net payments to other Postal Administrations . . . . .</i>	<i>7,01,076</i>	<i>7,01,076</i>	..	..	..
<b>Total Deductions . . . . .</b>	<b>7,14,565</b>	<b>7,14,565</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>Net Postal Receipts . . . . .</b>	<b>62,51,794</b>	<b>62,51,794</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>Telegraph (including Radio) Receipts—</b>					
Telegraph charges realised in cash . . . . .	1,42,36,858	..	1,41,12,983	..	1,23,875
Net receipts from other Telegraph Administrations . . . . .	6,26,776	..	6,26,776	..	..
Net receipts from Radio Companies . . . . .	40,107	..	..	..	40,107
<b>Total . . . . .</b>	<b>1,49,03,741</b>	<b>..</b>	<b>1,47,39,759</b>	<b>..</b>	<b>1,63,982</b>
<b>Deduct—</b>					
<i>Net payments to other Telegraph Administrations . . . . .</i>	<i>65,72,116</i>	..	<i>65,72,116</i>	..	..
<i>Net payments to Radio Companies . . . . .</i>	<i>4,475</i>	..	..	..	4,475
<i>Refunds of overcharges and payments of delivery charges . . . . .</i>	<i>10,34,041</i>	..	<i>10,30,317</i>	..	3,724
<i>Foreign Traffic Exchange Adjustment (Transferred to Miscellaneous Revenue) . . . . .</i>	<i>-4,30,805</i>	..	<i>-4,21,900</i>	..	<i>-8,905</i>
<b>Total Deductions . . . . .</b>	<b>71,79,827</b>	<b>..</b>	<b>71,80,533</b>	<b>..</b>	<b>-706</b>
<b>Net Telegraph (including Radio) Receipts . . . . .</b>	<b>77,23,914</b>	<b>..</b>	<b>75,59,226</b>	<b>..</b>	<b>1,64,688</b>
<b>Total Postage and Message Revenue . . . . .</b>	<b>11,06,55,268</b>	<b>7,80,36,436</b>	<b>3,24,27,133</b>	<b>..</b>	<b>1,91,699</b>

(a) Includes the share creditable on account of service stamps.

## No. 38-A—DETAILED STATEMENT of MISCELLANEOUS REVENUE of the INDIAN POSTS AND TELEGRAPHS DEPARTMENT FOR THE PERIOD FROM 15TH AUGUST 1947 TO 31ST MARCH 1948

	Total	Post Office	Telegraphs	Telephones	Radios
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Joint Receipts—</b>					
Interest on Renewals Reserve Fund Balances . . . . .	(a) 8,87,918	35,143	5,47,710	2,82,248	22,817
Fees and other Receipts . . . . .	69,620	169	37,524	31,580	347
<b>Deduct—Refunds</b> . . . . .	..	..	..	..	..
Total Joint Receipts . . . . .	9,57,538	35,312	5,85,234	3,13,828	23,164
<b>Postal Receipts—</b>					
Receipts on account of Money Orders, British Postal Orders and Indian Postal Orders . . . . .	1,16,80,511	1,16,80,511	..	..	..
Deduct—Refunds . . . . .	260	260	..	..	..
Net . . . . .	1,16,80,251	1,16,80,251	..	..	..
<b>Fees and other Receipts</b> . . . . .	15,91,715	15,91,715	..	..	..
Deduct—Miscellaneous Refunds . . . . .	62,558	62,558	..	..	..
Total Postal Receipts . . . . .	1,32,09,408	1,32,09,408	..	..	..
<b>Telegraph (including Radio) Receipts—</b>					
Rent of Wires and Instruments leased to Railways and Canals, etc. . . . .	25,84,725	..	25,84,725	..	..
Recoveries from Guarantors . . . . .	36,937	..	22,569	..	14,368
Royalties from Indian Radio and Cables Communications Company, Ltd. . . . .	..	..	..	..	..
Fees and other Receipts . . . . .	9,47,057	..	7,03,620	..	2,43,437
Foreign Traffic Exchange Adjustment . . . . .	—4,30,805	..	—4,21,900	..	—8,905
Deduct—Miscellaneous Refunds . . . . .	36,405	..	36,405	..	..
Total Telegraph (including Radio) Receipts . . . . .	31,01,509	..	28,52,609	..	2,48,900
<b>Telephone Receipts—</b>					
Rent of Telephones . . . . .	66,65,386	..	..	66,65,386	..
Telephone Call Fees . . . . .	1,28,83,115	..	..	1,28,83,115	..
Recoveries from Guarantors . . . . .	..	..	..	..	..
Royalties from Telephone Companies and on licences for private telephone lines and systems . . . . .	14,015	..	..	14,015	..
Fees and other Receipts . . . . .	2,38,040	..	..	2,38,040	..
Deduct—Miscellaneous Refunds . . . . .	1,61,966	..	..	1,61,966	..
Total Telephone Receipts . . . . .	1,96,38,590	..	..	1,96,38,590	..
Receipts in England . . . . .	..	..	..	..	..
Total Miscellaneous Revenue . . . . .	3,69,07,045	1,32,44,720	34,37,843	1,99,52,418	2,72,064
<b>Revenue Receipts of Telephone Districts</b> . . . . .	(b) 1,42,47,432	..	..	1,42,47,432	..
<b>Total Postage and Message Revenue (Account No. 38)</b> . . . . .	11,06,55,268	7,80,36,436	3,24,27,133	..	1,91,699
<b>TOTAL GROSS RECEIPTS</b> . . . . .	16,18,09,745	9,12,81,156	3,58,64,976	3,41,99,850	4,63,763

(a) Differs from the corresponding amount shown under "22-Interest on Debt and other Obligations" by Rs. 1,49,301 being interest on Renewals Reserve Fund Balances relating to Telephone Districts vide footnote (b).

(b) Includes Rs. 1,49,301 on account of interest on "Renewals Reserve Fund Balances."

No. 39—STATEMENT of WORKING EXPENSES of the INDIAN POSTS AND TELEGRAPHS DEPARTMENT for the period from 15th August 1947 to 31st March 1948

Heads	Expenditure in India	Expenditure in England	Loss or gain by exchange	Total	Post Office	Telegraphs	Telephones	Radios
C—General Administration . . . . .	83,41,087	1,13,517	197	84,54,801	6,64,672	41,66,973	34,73,916	1,49,240
D—Accounts and Audit . . . . .	28,08,572	..	..	28,08,572	17,70,598	8,07,464	1,98,081	32,449
E—Control Circle Offices . . . . .	35,23,880	..	..	35,23,880	25,65,385	7,29,443	2,14,957	14,095
F—Engineering Expenses . . . . .	55,13,603	..	..	55,13,603	..	42,65,869	9,93,039	2,54,695
G—Pensionary Charges . . . . .	67,85,152	4,06,835	708	71,92,695	52,43,572	15,08,513	3,98,113	42,497
H—Stamps, Post Cards, Printing & Stationery . . . . .	68,80,198	..	..	68,80,198	63,67,120	4,28,054	54,835	30,189
I—Maintenance of Assets . . . . .	69,65,423	..	..	69,65,423	17,46,810	31,50,880	19,99,987	67,746
J—Postal Expenses . . . . .	7,58,07,069	..	..	7,58,07,069	7,58,07,069	..	..	..
K—Telegraph Traffic . . . . .	91,46,720	..	..	91,46,720	..	91,46,720	..	..
L—Radio Expenses . . . . .	2,74,473	..	..	2,74,473	..	..	..	2,74,473
M—Telephone Expenses . . . . .	49,36,936	..	..	49,36,936	..	..	49,36,936	..
MM—Expenses of Telephone Districts . . . . .	45,89,978	..	..	(a)45,89,978	..	..	45,89,978	..
N—Provision for Renewals . . . . .	38,96,000	..	..	38,96,000	1,56,000	21,82,600	14,41,000	1,17,000
Total . . . . .	13,94,69,091	5,20,352	905	13,99,90,348	9,43,21,226	2,63,85,916	1,83,00,822	9,82,384
G—Deduct—Credits to Working Expenses . . . . .	1,20,94,139	..	..	1,20,94,139	42,81,340	47,30,448	30,49,854	32,497
Net Working Expenses . . . . .	12,78,74,952	5,20,352	905	(b) 12,78,96,209	9,00,39,886	2,16,55,468	1,52,50,968	9,49,887
Inter-Branch adjustment . . . . .	..	..	..	..	-24,81,641	-1,11,663	+25,26,116	+67,188
GRAND TOTAL . . . . .	12,73,74,952	5,20,352	905	12,78,96,209	8,75,58,245	2,15,43,805	1,77,77,084	10,17,075

(a) Includes Rs. 13,07,400 on account of contribution to Renewals Reserve Fund in respect of the assets of the Telephone Districts. See also paragraph 3 of the explanatory notes on page 159.

(b) Charged . . . . . Rs. 65,496  
 Voted . . . . . Rs. 12,78,30,713  
 Total . . . . . Rs. 12,78,96,209

No. 40—STATEMENT showing the APPROPRIATIONS to and from the RENEWALS RESERVE FUND of the INDIAN POSTS AND TELEGRAPHS DEPARTMENT during the period from 15th August 1947 to 31st March 1948 and the BALANCES at Credit of the Fund at the commencement and end of the period.

1	Balance on 15th August 1947	Amount appropriated from Revenue (See Account No. 39)	Appropriation from the Fund	Balance on 31st March 1948
	2	3	4	5
Post Office . . . . .	(a) 17,86,021	1,56,000	2,13,581	17,28,440
Telegraphs . . . . .	(a) 2,75,65,966	21,82,000	14,66,146	2,82,81,820
Telephones . . . . .	(a) 2,06,19,880	(b) 27,48,400	4,33,666	2,29,34,614
Radios . . . . .	(a) 10,45,338	1,17,000	9,323	11,53,015
Total . . . . .	(a) 5,10,17,205	52,03,400	(c) 21,22,716	5,40,97,889

(a) Represents the Indian Share of the Balance at the end of the pre-partition period worked out on the lines indicated in foot-note (f) to statement No. 37 and by applying the following percentages for the various branches (Post Office, Telegraphs, etc.)

Indian Share  
 Posts Office . . . . . 85.9%  
 Telegraphs . . . . . 83.5%  
 Telephones (other than T.D.) . . . . . 81.4%  
 Telephone (T.D.) . . . . . 92.4%  
 Radio . . . . . 75.4%

(b) Includes Rs. 13,07,400 on account of Telephone Districts.

(c) Includes the following:—

- (i) Rs. 7,71,496 on account of the Renewals and replacements of Posts and Telegraphs Department Assets and Rs. 7,49,914 on account of Renewals and Replacement of assets of Telephone Districts.  
 (ii) Rs. 10,87,401 and Rs. 7,61,037 on account of assets (excluding Land and Loose Tools and Plant) sold, abandoned, or replaced by assets other than like by like or otherwise disposed of without being replaced in respect of P. & T. Department assets and of Telephone District assets respectively.  
 (iii) Rs. (—) 483 for other purposes (e.g. due to premature surrender of wires by Railway, etc.)

## Section E. — Debt Services

Revenue, Rs. 3,76,48,630

Expenditure, Rs. 25,31,72,749

MAJOR HEAD	No. of Account	DETAIL OF ACCOUNTS	Page	Amount of each Account	
				Major Head Total	
				Revenue	Expenditure
				Rs.	Rs.
Interest . . . . .	41	Receipts . . . . .	168	3,76,48,630	..
Interest on Debt and Other Obligations—Central . . . . .	41A	Expenditure . . . . .	173	..	14,92,82,816
Do. Provincial . . . . .	41B	Expenditure . . . . .	176	..	—8,75,775
Appropriation for Reduction or Avoidance of Debt . . . . .	42	Expenditure . . . . .	178	..	10,47,65,708
		Total . . . . .		3,76,48,630	25,31,72,749

This Section deals with the receipts and charges connected with the services of the Public Debt of the Central and Provincial Governments and with the unfunded obligations of the several Governments in India.

## XX.—Interest

The revenue under this head is derived chiefly from payments made by public bodies and individuals on account of interest on loans and advances by the Central and Provincial Governments and from investments of their cash balances. The interest on investments of the Silver Redemption Reserve, less any capital depreciation of the investments, is also credited to this

head: see Note on 'Silver Redemption Reserve—Purchases and Sales of Silver' on pages 324 and 325.

The interest on Irrigation capital outlay incurred before 1st April 1937 in Bengal, Bihar and Orissa is also credited to this head: see paragraph 6 of the Note on "22—Interest on Debt and Other Obligations" on page 169.

No. 41.—ACCOUNT of INTEREST RECEIPTS for the year ended 31st March 1948

	PROVINCIAL GOVERNMENTS											Total
	Central Government (a)	Government of Coorg	Government of Madras	Government of Bombay	Government of West Bengal (a)	Government of United Provinces	Government of East Punjab (a)	Government of Bihar	Government of Central Provinces and Berar	Government of Assam	Government of Orissa	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>SOURCES OF INTEREST.</b>												
<b>Loans and Advances.</b>												
Loans and Advances by the Central Government (see Account No. 109; page 340)	28,83,288	..	..	..	..	..	..	..	..	..	..	28,83,288
Loans and Advances by Provincial Governments (see Account No. 110, pages 341—348)	..	..	20,54,042	45,50,217	3,94,970	20,62,764	75,088	2,65,291	4,93,472	34,247	2,40,323	1,01,70,414
Total	28,83,288	..	20,54,042	45,50,217	3,94,970	20,62,764	75,088	2,65,291	4,93,472	34,247	2,40,323	1,30,53,702
Interest realised on investments of Cash Balances	..	34,768	58,57,579	28,52,218	..	1,42,314	7,55,664	45,15,937	9,65,495	..	2,18,359	1,53,42,334
Arrears due to Government. Of Land Revenue	..	..	17,335	18,283	12,688	..	..	291	..	..	969	49,565
Of Other Revenue	1,334	..	57,093	1,00,957	31,938	..	..	230	762	..	34	1,92,348
Total	1,334	..	74,428	1,19,240	44,626	..	..	521	762	..	1,002	2,41,913
<b>Sundry Accounts.</b>												
Interest on Irrigation Capital Outlay incurred before 1st April 1937.	..	..	..	..	7,14,311	..	..	11,50,000	..	..	10,68,200	29,32,511
Percentage from Subscribers to Service Funds on Foreign Service	72	..	..	..	..	..	..	..	..	..	..	72
Premium on Loans	14	..	713	..	..	..	..	..	..	..	..	727
Miscellaneous	6,49,573	..	11,476	1,18,851	4,353	..	..	1,921	161	..	44	7,86,379
Total	6,49,659	..	12,189	1,18,851	7,18,664	..	..	11,51,921	161	..	10,68,244	37,19,689
<b>Receipts in England—</b>												
<i>Secretary of State.</i>												
Interest, etc., on Silver Redemption Reserve holdings appropriated to Revenue	40,50,270	..	..	..	..	..	..	..	..	..	..	40,50,270
Interest on India Debt, remaining unclaimed for ten years, repaid by the Bank of England and the Bank of Ireland, etc.	57	..	..	..	..	..	..	..	..	..	..	57
Interest on deposits with His Majesty's Exchequer	12,08,570	..	..	..	..	..	..	..	..	..	..	12,08,570
Other items	57,226	..	..	..	..	..	..	..	..	..	..	57,226
<i>High Commissioner.</i>												
Other Items	..	..	..	212	20	20	..	..	..	..	..	252
Total	53,16,123	..	..	212	20	20	..	..	..	..	..	53,16,375
<b>Deduct—Refunds</b>	14,841	..	2,766	88	19	1,703	..	..	6,140	825	..	25,383
<b>Total Interest Receipts</b>	88,35,563	34,768	79,95,472	76,40,650	11,58,261	22,03,395	8,30,752	59,33,670	14,54,750	33,421	15,27,928	3,76,48,630

(a) Represents transactions for the period from 15th August 1947 to 31st March 1948.

22.—Interest on Debt and Other Obligations.

The expenditure under this major head is classified under the following main divisions :—

- A—Interest on Ordinary Debt.
- B—Interest on Unfunded Debt.
- C—Interest on Other Obligations.
- D—Transfers.

2. Under the head " Interest on Ordinary Debt " are recorded all cash payments on account of interest on Permanent, temporary and floating loans of the Central and Provincial Governments in India and in England, including, in the case of Provincial Governments, payment of interest on any loans from the Central Government. Adjustment of discount on loans, such portion of the discount on Treasury Bills as has accrued during the year, and charges connected with the management of debt are also brought to account under this head.

3. Under the head " Interest on Unfunded Debt " are recorded payments of interest on funds deposited with Government for special purposes. They fall under the following main classes :—

- (i) Deposits in Post Office Savings Bank and Certificates.
- (ii) Special Loans :—These comprise, in the main, funds deposited with Government as endowments for various institutions.
- (iii) Deposits of various Provident Funds established by the several Governments for the benefit of their employees.
- (iv) Deposits of Service Funds :—These consist of the deposits of certain funds mostly under private

management, which are permitted to bank with Government.

4. The head " Interest on Other Obligations " records payments of interest on certain special funds, e.g., the Railway Reserve and Depreciation Reserve Funds, and Depreciation Reserve and other Funds of other Commercial Departments and Undertakings. The interest payable by the Provincial Governments on advances from the Famine Relief Fund to finance the Provincial Loan Account and Commutation payments of Pensions is also debited to this head by *per contra* credit to the Fund (*vide* Account No. 98, page 322).

5. Transfers are made to the Railways, Irrigation, Posts and Telegraphs and other Commercial Section of the accounts, of interest on Railways, Irrigation, Posts and Telegraphs and other Capital outlay on Commercial services. They are shown under the head " Transfers." The manner in which the interest is calculated is described in the Note on Railways (*vide* page 111).

6. The interest on Irrigation capital outlay incurred before 1st April 1937 in Bengal, Bihar and Orissa is, however, credited to the head " XX—Interest " as under the scheme for the decentralisation of balances and the cancellation and consolidation of Provincial Governments' debts, no debt corresponding to the capital invested was outstanding in those Provinces on 31st March, 1937 and no interest is, therefore, paid to the Central Government on this account and brought to account under this head. The Governments concerned, however, decided that interest on the Capital invested should be an actual charge to the Irrigation accounts and hence its inclusion under the head " XX—Interest ".

No. 41-A.—ACCOUNT of INTEREST paid on the PUBLIC DEBT and OTHER OBLIGATIONS of the CENTRAL GOVERNMENT for the period 15th August, 1947 to 31st March, 1948.

	Amount of loan on 31-3 March 1948.	Annual amount of interest.	Amount of interest paid during the period 15-8-1947 to 31-3-1948.
	Rs.	Rs.	Rs.
<b>A.—INTEREST ON ORDINARY DEBT.</b>			
<b>(i) RUPEE DEBT.</b>			
<i>Permanent Loans.</i>			
<i>Loans bearing interest at 4½ per cent.—</i>			
Loans from Maharaja Holkar for Indore State Railway	70,00,000	3,15,000	..
Loan, 1950-55	6,73,88,200	30,32,469	8,05,059
Loan, 1955-60	9,05,63,700	40,75,366	17,31,656
Loan, 1958-68	5,85,19,500	26,33,378	6,04,858
Total	22,34,71,400	1,00,56,213	21,41,573
<i>Loans bearing interest at 4 per cent.—</i>			
Loan from Maharaja Scindia for Indian Government Railway	1,50,00,000	7,50,000	..
Loan, 1948-53	5,02,40,400	20,09,616	6,66,567
Loan, 1960-70	63,30,20,300	2,53,21,052	1,23,08,921
Total	69,82,60,700	2,79,36,668	1,29,75,488
Total carried over	92,17,39,100	1,79,86,881	34,17,061

No. 41-A.—ACCOUNT of INTEREST paid on the PUBLIC DEBT and OTHER OBLIGATIONS of the CENTRAL GOVERNMENT  
for the period 15th August, 1947 to 31st March, 1948—*contd.*

	Amount of loan on 31st March, 1948.	Annual amount of interest.	Amount of interest paid during the period 15-8-1947 to 31-3-1948.
	Rs.	Rs.	Rs.
Brought forward	92,17,38,100	3,79,86,881	1,61,17,061
<b>A.—INTEREST ON ORDINARY DEBT—<i>contd.</i></b>			
<b>(i) RUPEE DEBT—<i>contd.</i></b>			
<b>Permanent Loans—<i>contd.</i></b>			
<i>Loans bearing interest at 3½ per cent.—</i>			
Loan, 1954-59	12,82,90,000	44,90,150	13,53,540
Total	12,82,90,000	44,90,150	13,53,540
<i>Loans bearing interest at 3 per cent.—</i>			
First Development Loan, 1970-75	1,15,05,83,200	3,45,17,496	60,93,702
Loan, 1896-97	8,93,35,800	26,80,074	9,87,308
Victory Loan, 1957	1,14,06,89,490	3,42,20,682	1,73,77,873
Second Victory Loan, 1959-61	1,13,65,63,800	3,40,96,914	1,81,50,013
Loan, 1949-52	66,63,53,500	1,99,90,605	82,00,802
Loan, 1951-54	86,72,71,900	2,60,18,157	1,71,66,993
Loan, 1963-65	1,16,17,46,100	3,48,52,383	99,11,601
Funding Loan, 1966-68	1,10,11,78,000	3,30,35,340	34,46,531
Loan, 1953-55	1,14,60,58,400	3,43,81,752	1,33,51,184
Conversion Loan, 1946	2,48,91,94,538	7,46,75,836	98,04,862
Total	10,94,89,74,638	32,84,69,239	10,44,90,869
<i>Loans bearing interest at 2½ per cent.—</i>			
Loan, 1962	40,85,26,700	1,12,34,484	..
Loan, 1948-52	87,01,28,000	2,39,28,520	73,03,909
Loan, 1960	45,63,06,800	1,25,48,437	47,89,869
Loan, 1976	14,77,48,000	40,63,070	23,31,381
Total	1,88,27,09,500	5,17,74,511	1,44,25,159
<i>Loans bearing interest at 2¼ per cent.—</i>			
Loan, 1961	57,00,68,700	1,42,51,718	60,99,005
Bonds, 1950	35,09,47,000	87,73,675	37,78,840
Total	92,10,15,700	2,30,25,393	98,77,845
<i>Loans bearing interest at 2½ per cent.—</i>			
Loan, 1954	35,06,06,300	78,88,643	19,72,882
Total	15,15,33,34,238	45,36,34,817	14,82,37,356
<i>Paid in India on Loans in course of Discharge—</i>			
<i>Interest on—</i>			
6¼ per cent. Treasury Bonds, 1935			540
5½ per cent. Loan, 1938-40			3,887
5½ per cent. War Bonds, 1928			1,540
.. .. . 1921			17
5 per cent. Loan, 1940-43			277
5 per cent. Bonds, 1933			..
5 per cent. Loan, 1945-55			28,907
4 per cent. Bonds, 1943			355
3½ per cent. Loan, 1842-43			22,824
.. .. . Loan, 1947-50			47,77,714
.. .. . Loan, 1854-55			50,043
.. .. . Loan, 1865			16,140
.. .. . Loan, 1879			—1,415
.. .. . Loan, 1900-1901			—59,584
3 per cent. Bonds, 1941			12,490
3 per cent. Defence Bonds, 1940			2,54,75,094
Total			3,03,28,829
Carried over			17,85,66,185

No. 41-A.—ACCOUNT of INTEREST paid on the PUBLIC DEBT and OTHER OBLIGATIONS of the CENTRAL GOVERNMENT for the period 15th August, 1947 to 31st March, 1948 *contd.*

		Amount of interest paid during the period 15-8-1947 to 31-3-1948.	
		Rs.	
Brought forward		17,85,66,186	
<b>A.—INTEREST ON ORDINARY DEBT—<i>contd.</i></b>			
(i) RUPEE DEBT— <i>contd.</i>			
<i>Permanent Loans—contd.</i>			
<i>Discount on Rupee Loans—</i>			
Discount written off to Revenue		75,38,648	
Total Interest on Permanent Loans		18,61,64,833	
<b>FLOATING LOANS</b>			
Discount on Treasury Bills		25,79,808	
<b>OTHER ITEMS</b>			
5 years' interest free Prize Bonds, 1949		3,26,000	
Expenditure in connection with the issue of new loans		5,09,800	
Management of Debt		10,10,388	
Deduct—Amount chargeable to Indian Government Railways—Management of Railway Specific Debt		54,453	
Miscellaneous		27,741	
Total		18,19,476	
Total Interest on Rupee Debt		19,05,64,217	
Deduct—Interest realized on investment of cash balance in short term bonds, etc.		67,94,103	
Net Interest on Rupee Debt.		(a)18,37,70,115	
(ii) STERLING DEBT.			
<i>Secretary of State</i>			
	Amount of Loan on 31st March, 1948.	Annual Amount of interest.	Amount of interest paid during the period 15-8-1947 to 31-3-1948
	£	£	£
<i>Interest on Loans contracted in England under various Acts—</i>			
India 4½ per cent. Stock (1950-55)	1,125,429	50,644	12,970
India 4½ per cent. Stock (1958-68)	494,768	22,265	6,934
India 4 per cent. Stock (1948-53)	413,729	16,549	5,940
India 3½ per cent. Stock (1954-59)	328,036	11,481	4,504
India 3 per cent. Stock (1948)	1,522,176	45,665	18,086
India 3 per cent. Stock (1949-52)	334,644	10,039	4,672
India 2½ per cent. Stock (1926)	176,754	4,419	1,769
<i>Interest portion of Annuities created in purchase of Railways—</i>			
East Indian Railway	5,445,447	..	32,520
Eastern Bengal Railway	949,151	..	4,875
Great Indian Peninsular Railway	788,761	..	15,089
Madras Railway	3,562,104	..	16,872
Scinde Punjab and Delhi Railway	3,309,068	..	49,491
<i>Interest on outstanding Liabilities of Railway Companies taken over on purchase or termination of Contract :—</i>			
East Indian Railway Irredeemable Debenture Stock, 4½ per cent.	11,300	509	57
East Indian Railway New Debenture Stock, 3 per cent.	74,140	2,224	1,052
Eastern Bengal Railway Irredeemable Debenture Stock, 4 per cent.	2,439	98	37
South Indian Railway Irredeemable Debenture stock, 4½ per cent.	4,160	187	71
Great Indian Peninsula Railway Irredeemable Debenture Stock 4 per cent.	22,960	918	378
Burma Railways 3 per cent. Debenture Stock	18,834	565	143
Total		£ 1,75,460	
Discount on Loans		23,39,470	
Carried over		15,07,798	
Carried over		38,47,266	
Carried over		18,37,70,115	

(a) Differs from the corresponding figures in the Appropriation Accounts for 1947-48 (post-partition) due to corrections since made.



No. 41-A.—ACCOUNT of INTEREST paid on the PUBLIC DEBT and OTHER OBLIGATIONS of the CENTRAL GOVERNMENT for the period 15th August, 1947 to 31st March, 1948—*contd.*

		Amount of interest paid during the period 15-8-1947 to 31-3-1948
		Rs.
Brought forward		18,37,70,115
A.—INTEREST ON ORDINARY DEBT— <i>contd.</i>		38,47,268
(ii) STERLING DEBT— <i>contd.</i>		
<i>Miscellaneous.</i>		
Management of Debt . . . . .		10,827
Other Items—		
Difference between par value and cost of India Stock purchased for cancellation . . . . .		51,115
Total Interest on Sterling Debt . . . . .		39,09,310
Total A.—Interest on Ordinary Debt . . . . .		18,76,79,325
B.—INTEREST ON UNFUNDED DEBT.		
Special Loans . . . . .		4,43,264
Service Funds . . . . .		66,001
Savings Bank Deposits . . . . .		1,21,92,934
Post Office Certificates . . . . .		1,93,69,000
Payments to Post Office for Savings Bank, Cash Certificate and Defence Savings Certificate work . . . . .		47,23,015
State Provident Funds—		
General Provident Fund . . . . .		26,06,065
Indian Civil Service Provident Fund . . . . .		30,891
Indian Civil Service (Non-European Members) Provident Fund . . . . .		3,694
Other Provident Funds . . . . .		1,55,42,945
Special Deposit Accounts . . . . .		31,06,635
Payments in England—		
Secretary of State—		
Interest on balances of the—		
Indian Civil Service Family Pension Fund . . . . .		3,47,011
Indian Military Service Family Pension Fund . . . . .		4,34,419
Indian Military Widows' and Orphans' Fund . . . . .		80,800
Total B.—Interest on Unfunded Debt . . . . .		5,89,45,564
Carried over		24,66,24,889

No. 41-A.—ACCOUNT OF INTEREST paid on the PUBLIC DEBT and OTHER OBLIGATIONS of the CENTRAL GOVERNMENT for the period 15th August, 1947 to 31st March, 1948—concl'd.

		Amount of interest paid during the period 15-8-1947 to 31-3-1948.
		Rs.
Brought forward		24,66,24,889
<b>C—INTEREST ON OTHER OBLIGATIONS.</b>		
<b>DEPRECIATION AND OTHER RESERVE FUNDS.</b>		
Railway Reserve Fund (3·25 per cent.)		15,39,824
Depreciation Reserve Fund—Railways (3·25 per cent.)		1,91,80,766
Interest on Railway Betterment Fund (3·25 per cent.)		29,38,315
Depreciation Reserve Fund—Vizagapatam Port (3·25 per cent.)		49,088
Renewals Reserve Fund—Northern India Salt Revenue (3·25 per cent.)		40,329
Renewals Reserve Fund—Posts and Telegraphs (3·25 per cent.)		10,37,219
General Reserve Fund—Lighthouses and Lightships (3·25 per cent.)		1,34,725
Depreciation Reserve Fund—Lighthouses and Lightships (3·25 per cent.)		37,875
Depreciation Reserve Funds Overseas Communication Service (3·25 per cent.)		4,457
Other items—		
Miscellaneous		2,54,86,737
Total C.—Interest on Other Obligations		5,04,47,135
Total Interest on Debt and other Obligations of the Central Government		29,70,72,024
<b>D—TRANSFERS</b>		
<i>Deduct</i> —Amount transferred to Commercial Departments, etc., in respect of Interest on Capital—		
Railways		(a)13,28,70,090
Posts and Telegraphs		55,82,630
Irrigation		58,088
Overseas communication Service		1,601
Salt		1,19,289
Vizagapatnam Port		7,283
Other Government Commercial Departments and Undertakings		2,44,122
Interest paid by Provincial Governments and the Government of Coorg		(b)81,98,572
Interest portion of equated payments on account of commuted value of Pensions		7,07,526
Total D—Transfers		14,77,39,208
Balance being Interest on Debt and Other Obligations of the Central Government		14,92,82,816
Charged		14,92,82,816
Voted		

(a) Excludes Rs. 54·453 transferred to Indian Government Railways on account of management of Railway Specific Debt (vide page 171).  
 (b) Differs from the corresponding amounts shown in account No. 41-B against the head, "Interest on Loans taken from the Central Government" due to the fact that in this account the credits are for the period 15-8-1947 to 31-3-1948 but the corresponding debits in account No. 41-B are for the whole year 1947-48 in the case of undivided provinces and for the Post-partition period (15-8-1947 to 31-3-1948) in the case of West Bengal and East Punjab. In the case of Central Provinces and Berar there is some difference which is under reconciliation.

No. 41-B.—ACCOUNT of INTEREST paid on the PUBLIC DEBT and OTHER OBLIGATIONS of the Several PROVINCIAL GOVERNMENTS during the year ended 31st March, 1948.

	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of West Bengal. (a)	Government of United Provinces.	Government of East Punjab. (a)	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of Orissa.	Total
	Rs.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A.—Interest on Ordinary Debt.</b>											
<i>Rupce Debt.</i>											
<b>Permanent Loans—</b>											
<b>Interest on—</b>											
3 per cent. Loan 1949 . . . . .	..	..	..	..	..	..	..	2,08,578	..	..	2,08,578
3 per cent. Loans, 1952 . . . . .	..	6,52,191	..	..	5,19,065	..	..	1,43,805	1,52,483	..	14,69,544
3 per cent. Loans, 1960 . . . . .	..	9,27,486	..	..	7,59,686	..	..	..	..	..	16,87,172
3 per cent. Loans, 1955 . . . . .	..	3,76,666	10,20,581	..	..	..	..	1,41,626	..	..	15,38,823
3 per cent. Loans, 1956 . . . . .	..	3,80,215	10,12,211	..	..	..	..	1,34,843	..	..	15,27,269
3 per cent. Loans, 1958 . . . . .	..	3,26,076	9,27,448	..	10,25,963	..	..	1,63,273	..	..	24,42,760
2½ per cent. Loans, 1961 . . . . .	..	11,64,550	..	..	8,18,554	..	..	..	..	..	19,83,104
3 per cent. Madras Loan, 1953 . . . . .	..	4,37,181	..	..	..	..	..	..	..	..	4,37,181
3 per cent. Madras Loan, 1959 . . . . .	..	4,24,084	..	..	..	..	..	..	..	..	4,24,084
United Provinces Encumbered Estates Act Bonds.	..	..	..	..	9,72,417	..	..	..	..	..	9,72,417
3 per cent. United Provinces Loan, 1961-66 . . . . .	..	..	..	..	5,89,621	..	..	..	..	..	5,89,621
<b>Paid in India on Loans in course of discharge—</b>											
5 per cent. United Provinces Loan, 1944 . . . . .	..	..	..	..	10,305	..	..	..	..	..	10,305

Discount on loans . . . . .	..	..	..	..	..	..	..	30,107	..	..	30,107
<b>Floating Loans—</b>											
Discount on Treasury bills . . . . .	..	..	..	..	..	..	..	..	3,334	..	3,334
Interest on other Floating Loans . . . . .	..	7,211	192	1,92,920	230	597	2,334	348	..	3,523	2,07,352
<b>Other Items—</b>											
Management of Debt . . . . .	..	30,609	18,020	..	36,262	..	..	..	965	..	85,846
Expenditure connected with the issue of new Loans . . . . .	..	..	..	..	-1,898	..	..	..	..	..	-1,898
Miscellaneous . . . . .	..	612	..	..	1,845	130	..	5,546	..	..	8,138
Interest on Loans taken from the Central Government . . . . .	..	15,36,845	74,49,933	1,00,822	55,84,177	..	..	7,88,355	..	35,154	1,54,95,296
<b>Total A.—Interest on Ordinary Debt . . . . .</b>	..	<b>62,64,726</b>	<b>1,04,28,335</b>	<b>2,93,742</b>	<b>1,03,16,227</b>	<b>727</b>	<b>2,334</b>	<b>16,11,478</b>	<b>1,57,772</b>	<b>38,677</b>	<b>2,91,14,018</b>
<b>B.—Interest on Unfunded Debt.</b>											
Special loans . . . . .	..	14,237	85,841	..	14,400	..	..	..	..	..	1,14,478
Treasury Notes . . . . .	..	..	..	..	..	..	..	18,021	..	..	18,021
<b>State Provident Funds—</b>											
General Provident Fund . . . . .	..	17,08,871	17,74,510	7,83,496	15,66,006	4,06,000	6,91,210	6,31,051	4,09,710	1,79,594	81,30,448
I. C. S. Provident Fund . . . . .	..	94,748	89,465	30,667	90,447	18,000	67,816	69,048	24,385	5,677	4,90,203
I. C. S. (Non-European Members) Provident Fund . . . . .	..	26,796	12,410	8,314	11,673	3,800	11,451	4,184	3,938	..	82,566
Contributory Provident Fund . . . . .	..	69,009	13,009	31,107	25,739	39,000	6,811	..	195	344	1,85,224
Other Miscellaneous Provident Funds . . . . .	..	..	..	62	-14	4,500	..	5,417	3,553	..	13,518
Special Deposit Accounts . . . . .	..	..	2	..	..	..	333	..	..	..	335
<b>Total B.—Interest on Unfunded Debt . . . . .</b>	..	<b>19,13,661</b>	<b>19,75,237</b>	<b>8,33,646</b>	<b>17,08,261</b>	<b>4,71,300</b>	<b>7,77,621</b>	<b>7,27,721</b>	<b>4,41,731</b>	<b>1,85,625</b>	<b>90,74,793</b>
<b>Total carried over . . . . .</b>	..	<b>81,78,387</b>	<b>1,24,03,572</b>	<b>(a) 11,27,388</b>	<b>1,20,24,478</b>	<b>(a) 4,72,027</b>	<b>7,79,955</b>	<b>23,39,199</b>	<b>5,99,503</b>	<b>2,24,302</b>	<b>3,81,48,811</b>

(a) Represents transactions for the period from 15th August, 1947 to 31st March, 1948.

No. 41-B.—ACCOUNT of INTEREST paid on the PUBLIC DEBT and OTHER OBLIGATIONS of the several PROVINCIAL GOVERNMENTS during the year ended 31st March, 1948—*conold.*

	Government of Coorg.	Government of Madras.	Government of Bombay	Government of West Bengal. (a)	Government of United Provinces.	Government of East Punjab. (a)	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of Orissa.	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	..	81,78,387	1,24,03,572	11,27,388	120,24,478	4,72,027	7,79,955	23,39,199	5,99,503	2,24,302	3,81,48,811
<b>C—Interest on Other Obligations.</b>											
Interest on Deposits of Depreciation Reserves of Government Commercial Undertakings	..	17,595	..	..	..	..	..	..	..	..	17,595
Interest on Depreciation Reserve Fund—Irrigation	..	..	..	..	2,28,695	..	..	..	..	..	2,28,695
Miscellaneous	..	86	6,517	..	..	..	..	..	..	..	6,603
<b>Total—C.—Interest on Other Obligations</b>	..	17,681	6,517	..	2,28,695	..	..	..	..	..	2,52,893
<b>Total Interest on Debt and Other Obligations of the Provincial Governments.</b>	..	81,96,068	1,24,10,089	11,27,388	1,22,53,173	4,72,027	7,79,955	23,39,199	5,99,503	2,24,302	3,84,01,704
<b>D.—Transfers.</b>											
<i>Deduct—Amount transferred to Commercial Departments, etc., in respect of Interest on Capital—</i>											
Irrigation	..	95,70,730	41,84,351	88,396	1,30,88,421	43,94,200	1,32,484	..	..	(b)16,434	3,14,76,016
Electricity Schemes	..	49,91,708	..	..	3,63,694	15,93,438	43,001	..	..	..	69,91,841
Other Government Commercial Departments and Undertakings	..	2,19,225	10,544	..	..	766	..	..	..	..	2,30,536
Interest transferred to Forest Department	..	..	33,338	..	28,435	..	..	..	..	..	61,773
Interest Portion of Equated Payments on account of commuted value of Pensions	..	..	2,68,960	..	1,67,835	..	..	2,51,272	59,870	..	7,47,937
Interest met from Subventions from Central Road Fund	..	..	..	..	33,944	..	..	47,501	..	..	81,445
Interest transferred to "85-A—Capital outlay on Provincial Schemes of State Trading"	..	..	-3,11,068	..	..	..	..	..	..	..	-3,11,068
<b>Total D.—Transfers</b>	..	1,47,81,663	41,86,125	88,396	1,36,82,329	59,88,404	1,75,485	2,98,773	59,870	16,434	3,92,77,479
<b>Balance being Interest on Debt and Other Obligations of the Provincial Governments (Charged).</b>	..	-65,85,595	82,23,964	10,38,992	-14,29,156	-55,16,377	6,04,470	20,40,426	5,39,633	2,07,868	-8,75,775

(a) Represents transactions for the period from 15th August, 1947 to 31st March, 1948.

(b) The difference between this amount plus that credited to "XX Interest" in respect of Irrigation Capital Outlay incurred before 1st April, 1937, from the corresponding amount shown in Account No. 29 is due to the fact that sum of Rs. 33 has been debited to "68—Construction of Irrigation, Navigation, Embankment and Drainage Works (Hirakud Dam Project)".

**23.—Appropriation for Reduction or Avoidance of Debt.**

This head is intended for the record of appropriations from revenue for redemption of debt of the Central and Provincial Governments. The amounts debited to the minor head 'Sinking Funds' represent specific appropriations for regularly constituted Sinking Funds or Depreciation Funds for the redemption of loans raised by the Central and Provincial Governments, and the amounts debited to the minor head 'Other Appropriations' represent appropriations for reduction or avoidance of debt otherwise than by means of regularly constituted Sinking Funds. The amounts are debited to these minor heads by *per contra* credit to the same minor heads under the Deposit head "Appropriation for Reduction or Avoidance of Debt." The minor head 'Sinking Funds' in the Deposit Section is debited with charges connected with the redemption of debt either by purchase and cancellation of securities or by direct discharge. On actual cancellation of stock, the nominal value of the cancelled securities is written off the Public Debt Account (Accounts Nos. 93 and 93-A). The application of the balances of the Sinking Funds in 1947-48 is shown in Account No. 99.

2. The annual provision from the Central Revenues for reduction and avoidance of debt was, with effect from 1933-34, reduced to a round figure of Rs. 3 crores. It has, however been raised to Rs. 5 crores from 1946-47.

	Central Government (a)	Provincial Governments.						TOTAL
		Government of Madras.	Government of Bombay.	Government of United Provinces.	Government of Central Provinces and Berar.	Government of Assam.	Government of Orissa.	
<b>Sinking Funds :—</b>								
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>For Loans of Provincial Governments :—</i>								
3 per cent. Loans, 1956 . . . . .	..	1,87,650	24,66,000	..	1,76,897	..	..	28,30,547
3 per cent. Loans, 1958 . . . . .	..	1,65,000	22,03,000	19,25,000	1,87,250	..	..	44,80,250
3 per cent. Loans, 1952 . . . . .	..	3,50,318	..	13,08,790	2,91,000	4,48,400	..	23,98,508
3 per cent. Loans, 1955 . . . . .	..	1,87,500	24,96,000	..	1,75,000	..	..	28,58,500
3 per cent. Loans, 1960 . . . . .	..	4,50,000	..	11,76,872	..	..	..	16,26,872
3 per cent. Madras Loan, 1959 . . . . .	..	2,25,000	..	..	..	..	..	2,25,000
3 per cent. Madras Loan, 1953 . . . . .	..	2,26,940	..	..	..	..	..	2,26,940
3 per cent. United Provinces Loan, 1961-66 . . . . .	..	..	..	2,55,025	..	..	..	2,55,025
3 per cent. Central Provinces and Berar Loan, 1949 . . . . .	..	..	..	..	4,13,644	..	..	4,13,644
2½ per cent. loans, 1961 . . . . .	..	6,13,953	..	43,78,858	..	..	..	49,92,811
General Sinking Fund (Madras) . . . . .	..	29,56,000	..	..	..	..	..	29,56,000
<b>Total</b> . . . . .	..	53,62,361	71,65,000	90,44,545	12,43,791	4,48,400	..	2,32,64,097
<b>Other Appropriations :—</b>								
Appropriation from Ordinary Revenues . . . . .	5,00,00,000	89,16,000	2,01,54,713	7,03,174	57,112	..	16,70,612	8,15,01,611
<b>TOTAL APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT (Charged)</b> . . . . .	5,00,00,000	1,42,78,361	2,73,19,713	97,47,719	13,00,903	4,48,400	16,70,612	10,47,65,708

(a) Represents transactions for the period from 15th August, 1947 to 31st March, 1948.

## Sections F. and FF.—Civil Administration.

Revenue Rs. 23,641,455

Expenditure

Within the Revenue Account Rs. 1,23,46,88,674

Outside the Revenue Account Rs. 4,39,57,262

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.	
				Major Head Total.	
				Revenue.	Expenditure.
General Administration . . . . .	43	Expenditure . . . . .	184	..	20,00,45,908
Audit . . . . .	44	Expenditure . . . . .	185	..	1,08,08,707
Administration of Justice . . . . .	45	Receipts . . . . .	186	2,19,79,824	..
" " " . . . . .	45-A	Expenditure . . . . .	187	..	5,48,15,936
Jails and Convict Settlements . . . . .	46	Receipts . . . . .	188	45,25,656	..
" " " . . . . .	46-A	Expenditure . . . . .	189	..	3,96,20,007
Police . . . . .	47	Receipts . . . . .	190	2,70,97,041	..
" . . . . .	47-A	Expenditure . . . . .	191	..	26,60,08,325
Ports and Pilotage—					
A.—Major Ports . . . . .	48	Receipts . . . . .	192	22,47,551	..
" . . . . .	48-B	Expenditure . . . . .	192	..	19,52,153
B.—Other Ports . . . . .	48-A	Receipts . . . . .	192	—46,56,894	..
" . . . . .	48-C	Expenditure . . . . .	193	..	9,81,567
Lighthouses and Lightships . . . . .	49	Receipts . . . . .	195	6,06,492	..
" " " . . . . .	49-A	Expenditure . . . . .	195	..	6,11,212
Ecclesiastical . . . . .	50	Expenditure . . . . .	196	..	2,74,630
Dangs District . . . . .	51	Receipts . . . . .	197	10,85,010	..
" " " . . . . .	51-A	Expenditure . . . . .	197	..	10,85,010
Tribal Areas . . . . .	52	Expenditure . . . . .	198	..	46,13,740
External Affairs . . . . .	53	Expenditure . . . . .	199	..	94,92,773
Scientific Departments . . . . .	54	Expenditure . . . . .	200	..	1,34,54,427
Education . . . . .	55	Receipts . . . . .	201	1,37,11,668	..
" . . . . .	55-A	Expenditure . . . . .	203	..	24,69,54,351
Medical . . . . .	56	Receipts . . . . .	204	1,22,58,044	..
" . . . . .	56-A	Expenditure . . . . .	205	..	7,58,31,656
Public Health . . . . .	57	Receipts . . . . .	206	1,03,02,730	..
" . . . . .	57-A	Expenditure . . . . .	207	..	6,90,80,515
Agriculture . . . . .	58	Receipts . . . . .	209	2,69,53,607	..
" . . . . .	58-A	Expenditure . . . . .	211	..	9,14,90,059
Rural Development . . . . .	59	Receipts . . . . .	212	31,209	..
" . . . . .	59-A	Expenditure . . . . .	212	..	25,61,334
Veterinary . . . . .	60	Receipts . . . . .	213	26,24,253	..
" . . . . .	60-A	Expenditure . . . . .	214	..	1,53,54,081
Co operation . . . . .	61	Receipts . . . . .	215	18,26,543	..
" . . . . .	61-A	Expenditure . . . . .	215	..	1,67,11,091
Industries and Supplies . . . . .	62	Receipts . . . . .	217	8,73,70,187	..
" . . . . .	62-A	Expenditure . . . . .	219	..	6,45,17,723
Aviation . . . . .	63	Receipts . . . . .	221	13,15,314	..
" . . . . .	63-A	Expenditure . . . . .	222	..	81,78,977
Sea-barging . . . . .	64	Receipts . . . . .	222	21,43,259	..
" . . . . .	64-A	Expenditure . . . . .	223	..	54,79,914
Miscellaneous Departments . . . . .	66	Receipts . . . . .	225	2,26,19,961	..
" " " . . . . .	66-A	Expenditure . . . . .	227	..	4,40,57,892
		Total Carried over . . . . .		23,46,41,455	1,23,39,62,628



Major Head.	No. of Account.	Detail of Accounts.	Page	Revenue.	Expenditure.
		Brought forward		Rs. 23,46,41,455	Rs. 1,23,39,62,628
		<b>CAPITAL ACCOUNTS WITHIN THE REVENUE ACCOUNT.</b>			
Capital Outlay on Industrial Development . . . . .	62-B	Expenditure . . . . .	220	..	7,26,046
Capital Outlay on Civil Aviation . . . . .	63-B	Expenditure . . . . .	222	..	..
		TOTAL . . . . .		..	7,26,046
		Total Receipts and Expenditure within the Revenue Account.		23,46,41,455	1,23,46,88,674
		<b>CAPITAL ACCOUNTS OUTSIDE THE REVENUE ACCOUNT.</b>			
Capital Outlay on Vizagapatam port . . . . .	48-D	Expenditure . . . . .	194	..	93,232
Capital Outlay on Lighthouses and Lightships . . . . .	49-B	Expenditure . . . . .	195	..	..
Capital Outlay on Improvement of Public Health . . . . .	57-B	Expenditure . . . . .	208	..	8,72,827
Capital Outlay on Schemes of Agricultural Improvement and Research . . . . .	58-B	Expenditure . . . . .	212	..	—39,53,473
Capital Outlay on Industrial Development . . . . .	62-B	Expenditure . . . . .	220	..	3,07,06,142
Capital Outlay on Civil Aviation . . . . .	63-B	Expenditure . . . . .	222	..	1,53,68,992
Capital Outlay on Broadcasting . . . . .	64-B	Expenditure . . . . .	223	..	8,69,522
		Total Expenditure outside the Revenue Account.			4,39,57,242

#### Section F.—Civil Administration.

The major heads grouped in this Section deal chiefly with the salaries and expenses of the various departments constituting the Civil Administration of the country. The receipts of these departments are comparatively insignificant and are in most cases merely recoveries of expenditure. The nature of the expenditure is explained in the explanatory notes under each of the major heads.

#### Section FF.—Civil Administration.

##### Capital Accounts within the Revenue Account.

##### Capital Accounts outside the Revenue Account.

The expenditure brought to account in this Section relates to capital outlay incurred by the Central and Provincial Governments on measures connected with the improvement of Public Health, Schemes of Agricultural Improvement and Research, Industrial Development, the Development of Vizagapatam Harbour, Lighthouses and Lightships, Civil Aviation and Broadcasting.

#### 25.—General Administration.

The expenditure recorded under this head relates chiefly to headquarters administration and also to the cost of district administration. The salaries and other allowances of the Governor General, of Heads of Provinces, of Members of Cabinet, of Ministers and the expenses connected with the Indian and Provincial Legislative Assemblies and the Provincial Legislative Councils; and the expenditure on account of the Secretariats, Boards of Revenue, Commissioners, District Officers and their establishments constitute the main items of expenditure under this head in India.

2. Payments to His Majesty's Treasury as the Indian Government's Share of the cost of the late India Office, now the United Kingdom Ministry of Commonwealth Relations, which were before 15th August 1947 treated as "Charges in England" are now classified under the sub major head "G—Miscellaneous". The Expenditure on the High Commissioner for India in London and his establishment which was prior to 15th August 1947 classified under this major head, is now recorded under '35—External Affairs'. See also para 2 of the note on '35—External Affairs' on page 199.

3. The expenditure relating to village establishments in several Provinces is also recorded under this head.

No. 43.—ACCOUNT of EXPENDITURE connected with GENERAL ADMINISTRATION for the year ended 31st March 1948.

	PROVINCIAL GOVERNMENTS											Total.
	Central Government. (a)	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of West Bengal. (a)	Government of United Provinces.	Government of East Punjab. (a)	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of Orissa.	
<b>A.—Heads of Provinces (including the Governor General, Cabinet and Ministers):</b>	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries of the Governor General and Governors . . . . .	1,47,311	..	1,20,000	1,14,746	36,916	90,532	36,016	81,446	68,532	71,336	66,000	8,31,935
Secretarial Staff of Governor General and Governors . . . . .	2,29,576	..	1,12,353	1,09,920	83,508	80,870	34,235	65,850	40,632	97,665	64,928	9,28,437
Staff and Household of Governor General and Governors . . . . .	2,47,702	..	6,58,108	5,17,433	94,540	1,42,373	50,327	82,001	1,07,223	87,361	81,007	20,68,075
Sumptuary Allowance of Governor General and Governors . . . . .	24,557	..	22,500	31,250	16,163	15,000	4,911	6,600	6,802	7,238	7,375	1,41,796
State Conveyances and Motors of the Governor General . . . . .	41,809	..	..	..	..	..	..	..	..	..	..	41,809
Expenditure from Contract allowances . . . . .	3,10,174	..	1,60,699	2,10,000	79,193	27,897	34,389	26,900	27,100	29,455	26,219	9,32,026
Tour Expenses . . . . .	6,42,575	..	1,94,078	1,91,134	57,502	1,86,948	32,701	60,170	33,374	62,475	44,390	14,15,347
Chief Commissioners . . . . .	3,77,400	1,72,879	..	..	..	..	..	..	..	..	..	5,50,279
Cabinet . . . . .	7,63,188	..	..	..	..	..	..	..	..	..	..	7,63,188
Ministers . . . . .	..	..	5,12,860	5,53,219	1,92,372	5,64,502	1,42,918	5,87,951	2,49,418	6,67,046	1,99,027	36,09,313
Advisers . . . . .	..	..	..	1,082	..	..	..	..	..	..	30	1,112
Other Charges . . . . .	..	..	..	..	..	..	2,130	3,537	1,271	..	1,853	6,791
<b>Total</b> . . . . .	<b>27,84,292</b>	<b>1,72,879</b>	<b>17,80,598</b>	<b>16,38,684</b>	<b>5,59,294</b>	<b>10,48,122</b>	<b>3,37,627</b>	<b>9,13,856</b>	<b>5,43,352</b>	<b>10,22,576</b>	<b>4,90,829</b>	<b>1,12,92,106</b>
<b>B.—Legislative Bodies</b>												
Indian Legislative Assembly . . . . .	6,66,664	..	..	..	..	..	..	..	..	..	..	6,66,664
Provincial Legislative Assemblies . . . . .	..	..	6,19,859	5,56,974	2,42,122	11,12,572	2,08,714	7,35,376	3,22,028	2,06,834	2,43,712	42,47,290
Legislative Assembly Department . . . . .	2,68,282	..	1,61,466	..	..	..	..	..	..	69,067	..	5,01,807
Provincial Legislative Councils . . . . .	..	5,500	1,45,491	70,860	..	2,91,489	..	..	..	27,758	..	5,41,006
Elections for Legislatures . . . . .	390	..	67,325	34,390	26,110	15,966	11,929	5,077	551	10,656	7,785	1,80,069
<b>Total</b> . . . . .	<b>9,35,330</b>	<b>5,500</b>	<b>9,97,141</b>	<b>6,61,314</b>	<b>268,232</b>	<b>14,20,027</b>	<b>220,643</b>	<b>740,452</b>	<b>3,22,579</b>	<b>3,14,205</b>	<b>2,51,497</b>	<b>61,36,920</b>
<b>Total carried over</b> . . . . .	<b>37,19,628</b>	<b>1,78,379</b>	<b>27,77,739</b>	<b>22,99,998</b>	<b>8,27,526</b>	<b>24,68,149</b>	<b>5,58,270</b>	<b>16,54,307</b>	<b>8,65,931</b>	<b>13,36,781</b>	<b>7,42,326</b>	<b>1,74,29,624</b>

(a) Represents transactions for the period from 15th August 1947, to 31st March 1948.

No. 43.—ACCOUNT of EXPENDITURE connected with GENERAL ADMINISTRATION for the year ended 31st March 1948—contd.

	PROVINCIAL GOVERNMENTS.											Total.
	Central Government. (a)	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of West Bengal. (a)	Government of United Provinces.	Government of East Punjab. (a)	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of Orissa.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward . . . . .	37,19,028	1,78,370	27,77,739	22,99,998	8,27,526	24,68,149	5,58,270	16,54,317	8,65,931	13,36,781	7,42,326	1,74,29,034
<b>C.—Secretariat and Headquarters Establishments :</b>												
Civil Secretariats . . . . .	2,87,02,482	..	38,11,220	45,93,415	21,00,794	39,94,760	12,99,443	23,92,904	14,80,498	10,93,504	16,35,716	8,11,04,738
Public Service Commissions . . . . .	6,08,586	..	3,60,364	1,55,084	49,227	3,23,027	2,880	1,04,527	83,647	93,436	34,341	18,15,119
Boards of Revenue, Financial Commissioners and Establishments . . . . .	..	..	5,83,003	23,241	1,20,480	4,12,901	5,65,244	1,64,115	42,731	50,156	..	19,62,271
Directors of Land Records and Agriculture . . . . .	..	..	..	59,060	..	..	..	..	..	47,962	..	1,07,022
Inspectors General of Stamps, Registration and Excise . . . . .	..	..	..	..	..	..	..	25,680	..	..	..	25,680
Agent for Government Consignments . . . . .	..	..	15,050	..	..	..	..	..	..	..	..	15,050
Local Fund Audit Establishments . . . . .	..	..	4,85,574	2,73,521	1,61,270	2,79,151	51,633	63,540	2,47,919	73,492	64,861	17,00,961
<b>Total . . . . .</b>	<b>2,93,11,068</b>	<b>..</b>	<b>52,55,211</b>	<b>51,04,321</b>	<b>24,31,771</b>	<b>50,69,839</b>	<b>19,19,200</b>	<b>27,50,766</b>	<b>18,54,795</b>	<b>13,58,950</b>	<b>17,34,918</b>	<b>8,67,30,839</b>
<b>D.—Commissioners . . . . .</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>5,23,051</b>	<b>1,61,520</b>	<b>7,83,004</b>	<b>1,27,063</b>	<b>3,96,661</b>	<b>3,47,165</b>	<b>78,837</b>	<b>2,60,713</b>	<b>26,24,014</b>
<b>E.—District Administration :</b>												
General Establishments . . . . .	7,88,621	1,00,359	55,03,601	52,78,685	38,05,934	1,07,93,493	39,39,727	62,69,320	36,09,890	21,37,530	15,16,181	4,37,43,341
Sub-Divisional Establishments . . . . .	5,879	23,577	30,99,805	46,88,254	6,37,193	53,20,862	3,03,797	7,38,615	21,01,279	2,09,896	2,55,383	1,73,84,540
Other Establishments . . . . .	47,903	..	3,73,99,355	76,30,972	1,75,820	10,96,723	4,39,272	5,48,666	49,28,856	3,90,109	9,44,754	5,36,02,430
Expenditure on the Welfare of the Aborigines, Scheduled Castes and Backward Muslim Communities . . . . .	..	..	..	..	..	..	..	11,03,399	..	..	..	11,03,399
Deduct—Establishment charges recovered from other Governments, Departments, etc. . . . .	..	..	..	42,23,132	..	..	7,733	..	..	61,640	..	42,92,505
<b>Total . . . . .</b>	<b>8,42,403</b>	<b>1,23,936</b>	<b>4,60,02,761</b>	<b>1,33,74,779</b>	<b>46,18,947</b>	<b>1,72,11,078</b>	<b>46,75,063</b>	<b>86,60,000</b>	<b>1,06,40,025</b>	<b>26,75,895</b>	<b>27,16,318</b>	<b>11,16,41,205</b>
<b>F.—Works—</b>												
Original Works . . . . .	58,796	..	..	..	..	1,11,985	4,060	4,992	9,170	..	..	1,89,003
Repairs . . . . .	..	..	..	..	..	2,41,560	27,052	1,63,234	71,366	15,575	..	5,18,787
<b>Total . . . . .</b>	<b>58,796</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>3,53,545</b>	<b>31,112</b>	<b>1,68,226</b>	<b>80,536</b>	<b>15,575</b>	<b>..</b>	<b>7,07,790</b>

**G.—Miscellaneous—**

Payment to His Majesty's Treasury as the Indian Govt. share of the cost of the late India office, now the U. K. Ministry of Commonwealth Relations.

19,37,614

Payments to other Governments, Departments, etc., connected with Administration of Agency subjects and Management of Treasuries . . . . .

43,411

Discretionary grants by Heads of Provinces, etc. . . . .

..

1,410

60,909

19,878

43,010

12,000

1,980

2,34,744

28,906

20,112

79,870

5,22,870

Court of Wards . . . . .

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1,53,070

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1,73,079

Expenditure from Rural Reconstruction Grants . . . . .

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5,625

9,44,019

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26,035

6,015

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..

9,81,694

Rehabilitation Programme . . . . .

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1,48,246

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1,48,246

Miscellaneous . . . . .

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..

17,33,721

9,797

5,58,891

18,021

301

22,122

99,192

..

..

24,42,945

Post War Reconstruction and Development programme . . . . .

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1,88,577

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..

61,092

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2,17,306

4,67,065

Deduct—Contributions recovered from other Governments, Department, etc. . . . .

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..

3,99,579

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..

3,99,579

**Total . . . . .**

19,81,028

1,410

14,20,676

11,62,271

7,50,147

2,04,000

2,281

3,43,993

1,34,173

20,112

2,97,266

63,17,357

**Charges in England—**

**A.—Secretary of State**

Leave salaries and deputation pay . . . . .

75

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323

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39

Other charges . . . . .

8,231

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8,231

**Total A.—Secretary of State . . . . .**

8,306

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323

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..

8,629

**Carried over . . . . .**

19,89,334

1,410

14,20,676

11,62,271

7,50,147

2,04,000

2,281

3,43,993

1,34,496

20,112

2,97,266

63,26,986

3,30,31,895

3,02,315

6,40,35,711

2,13,02,149

80,39,764

2,68,25,915

73,10,708

1,36,29,960

1,37,83,452

64,66,038

64,00,275

14,90,27,412

(a) Represents transaction for the period from 15th August 1947, to 31st March, 1948.

F. and P.E.—Civil Administration.

No. 43.—ACCOUNT of EXPENDITURE connected with GENERAL ADMINISTRATION for the year ended 31st March 1948—*contd.*

	PROVINCIAL GOVERNMENTS.											Total
	Central Government. (a)	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of West Bengal. (a)	Government of United Provinces.	Government of East Punjab. (a)	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of Orissa.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward . . . . .	3,30,31,896	3,02,315	5,40,35,711	2,13,02,149	80,39,784	2,58,25,615	73,10,708	1,36,29,000	1,37,88,452	54,66,038	54,00,275	18,00,32,842
Charges in England— <i>concl.</i>	19,89,334	1,410	14,20,676	11,62,271	7,50,147	2,04,000	2,281	3,43,993	1,34,496	20,112	2,97,200	63,25,080
<i>B.</i> —High Commissioner for India—												
Share of the cost of High Commissioner's Establishment debitable to Provincial Governments . . . . .	—	667	88,987	1,91,293	67,533	1,17,507	54,373	57,373	46,507	23,200	6,787	6,54,227
Leave salaries and deputation pay . . . . .	5,34,696	—	4,39,175	3,98,353	37,956	9,40,404	72,212	3,69,814	2,65,683	1,35,230	14,198	32,07,730
Sterling Overseas Pay . . . . .	80,209	—	54,670	29,319	8,945	40,221	657	21,999	15,986	34,200	12,203	2,48,460
Stores for India . . . . .	8,251	—	49	..	..	..	..	..	..	18,411	18,698	45,408
Other charges . . . . .	5,21,102	—	576	5,098	177	3,047	217	430	327	228	3	5,31,205
<b>Total B.—High Commissioner for India . . . . .</b>	<b>10,94,258</b>	<b>667</b>	<b>5,83,457</b>	<b>6,24,063</b>	<b>1,14,611</b>	<b>11,01,179</b>	<b>1,27,459</b>	<b>4,49,616</b>	<b>3,28,503</b>	<b>2,11,338</b>	<b>51,889</b>	<b>46,87,040</b>
<b>Total C.—Miscellaneous . . . . .</b>	<b>30,83,592</b>	<b>2,077</b>	<b>20,04,133</b>	<b>17,86,334</b>	<b>8,64,758</b>	<b>13,05,179</b>	<b>1,29,740</b>	<b>7,93,609</b>	<b>4,62,999</b>	<b>2,31,450</b>	<b>3,49,155</b>	<b>1,10,13,026</b>
<b>Total Expenditure under General Administration.</b>	<b>3,70,15,487</b>	<b>3,04,392</b>	<b>5,80,39,844</b>	<b>2,30,88,483</b>	<b>89,04,522</b>	<b>2,71,30,794</b>	<b>74,40,448</b>	<b>1,44,23,569</b>	<b>1,42,51,451</b>	<b>56,97,488</b>	<b>57,49,430</b>	<b>20,00,45,908</b>
Charged . . . . .	29,33,411	} 3,04,392 {	30,06,513	19,04,181	5,13,641	23,75,682	3,56,888	14,73,711	9,82,040	14,53,669	6,53,871	
Voted/Authorised . . . . .	3,40,82,076		5,30,33,331	2,11,84,302	83,90,881	2,47,55,112	70,83,560	1,29,49,858	1,32,69,411	42,43,819	50,95,569	

(a) Represents transactions for the period from 15th August, 1947 to 31st March, 1948.

26.—Audit.

The salaries, establishments and other expenses of the Auditor General of India and of the various Accountants General who audit and account for civil transactions are shown under this head.

2. The expenditure on account of the Director of Audit, Defence Services is recorded under this head, while the cost of maintenance of Defence Services accounts is treated as a charge against the Defence Budget. The expenditure relating to the audit of the transactions of the Manufacturing Branch of the Salt Section of the Central Excises and Salt Department, Delhi Collectorate, the Railway and Posts and Telegraphs Departments is recorded initially under this head and transferred subsequently to the working expenses of these Departments.

3. The expenditure in England includes the pay of the Auditor of Indian Home Accounts appointed under Section 170 of the Government of India Act, 1935, and continued under clause (2) of Art. 7 of the India (Provisional Constitution) Order 1947, after omission of Section 170, referred to above, from the Government of India Act, 1935, as adapted, and his establishment.

No. 44.—ACCOUNT of EXPENDITURE of the AUDIT DEPARTMENT for the period from 15th August, 1947 to 31st March, 1948

	Central Government.
	Ru.
Auditor General . . . . .	2,32,793
Officers of the Indian Audit Department—	
Civil . . . . .	11,64,447
Posts and Telegraphs . . . . .	1,78,092
Railways . . . . .	1,94,379
Accounts and Audit Offices—	
Civil . . . . .	1,03,08,148
Posts and Telegraphs . . . . .	26,30,479
Railways . . . . .	8,13,390
Deduct—Establishment charges recovered from—	
Posts and Telegraphs . . . . .	28,08,571
Railways . . . . .	10,07,769
Other Governments, Departments, etc. . . . .	10,38,579
Charges in England—	
A.—Secretary of State—	
Auditor of Indian Home Accounts and his establishment . . . . .	1,46,673
Deduct—Contribution by the Government of Burma . . . . .	5,133
B.—High Commissioner—	
Leave salaries and deputation pay . . . . .	350
Other charges . . . . .	8
Total Expenditure of the Audit Department . . . . .	1,06,08,707
Charged . . . . .	36,110
Voted . . . . .	1,07,72,597

XXI and 27.— Administration of Justice

REVENUE.

The bulk of the revenue under this head accrues from "General fees, fines and forfeitures" which consist chiefly of receipts from fines and confiscations ordered by magisterial courts.

EXPENDITURE.

The expenditure consist chiefly of the pay of judges of civil and criminal courts and of magistrates and their establishments, with some charges on account of Administrators General and Law Officers of the several Provincial Governments.

The variations, as between different Provinces, in expenditure upon criminal courts are due to the fact that full-time judicial establishments alone are recorded under this head. In certain Provinces, magisterial work is largely performed by the ordinary district administrative staff, the cost of which is debited to "25—General Administration".

No. 45.— ACCOUNT of RECEIPTS under ADMINISTRATION of JUSTICE for the year ended 31st March 1948.

	Central Government.	Government of Coorg.	PROVINCIAL GOVERNMENTS									Total
			Government of Madras.	Government of Bombay	Government of West Bengal.	Government of United Provinces.	Government of East Punjab.	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of Orissa.	
	(a)				(a)		(a)					
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Sale proceeds of unclaimed and abandoned property . . . .	40,964	1,245	2,72,190	2,26,647	43,556	1,41,866	1,78,263	95,606	80,464	39,089	22,705	11,42,585
Court fees realized in cash . . . .	37,139	95	2,78,624	71,969	12,719	2,07,464	1,193	46,536	1,14,039	3,936	9,685	7,83,399
General fees, fines and forfeitures.	2,31,969	8,178	59,59,638	44,47,641	12,91,896	35,64,758	6,04,918	8,78,312	11,36,211	2,97,752	3,34,416	1,87,55,689
Plenaryship, etc., examination fees	..	..	..	9,367	2,678	..	..	5,828	..	20	450	18,343
Receipts of the Federal Court . . . .	4,825	..	..	..	..	..	..	..	..	..	..	4,825
Receipts of the Official Assignee . . . .	..	..	51,389	46,695	1,16,210	..	..	..	..	..	..	2,17,294
Receipts of the Official Receiver, Calcutta . . . .	..	..	..	..	66,805	..	..	..	..	..	..	66,805
Miscellaneous fees and fines :—												
Record Room receipts . . . .	36,153	..	1,196	33,403	157	5,112	11,978	2	3,797	..	7,574	99,372
Other receipts . . . .	3,653	147	9,17,451	6,33,909	96,175	88,401	12,970	18,130	1,19,968	5	5,140	18,95,949
Recoveries of overpayments . . . .	637	..	24,720	24,791	983	7,363	11,924	2,409	1,053	170	491	74,441
Collection of payments for services rendered . . . .	..	1,741	30,077	54,939	1,946	16,636	4,144	15,121	1,593	1,250	413	1,27,860
Miscellaneous . . . .	8,077	2,358	3,05,528	69,008	1,63,085	1,35,434	15,851	1,01,264	27,609	10,938	7,953	8,47,105
Receipts in England— High Commissioner . . . .	..	..	23	..	..	..	140	..	744	128	..	1,035
<b>Total</b> . . . .	<b>3,63,307</b>	<b>13,764</b>	<b>78,43,836</b>	<b>56,18,369</b>	<b>17,96,210</b>	<b>41,67,034</b>	<b>8,42,381</b>	<b>11,63,208</b>	<b>14,85,478</b>	<b>3,53,288</b>	<b>3,88,827</b>	<b>2,40,34,702</b>
Deduct—Refunds . . . .	16,931	169	5,92,578	1,68,513	26,009	6,58,570	14,225	4,15,426	1,22,129	28,508	11,820	20,54,878
<b>Total Receipts under Administration of Justice</b> . . . .	<b>3,46,376</b>	<b>13,595</b>	<b>72,51,258</b>	<b>54,49,856</b>	<b>17,70,201</b>	<b>35,08,464</b>	<b>8,27,156</b>	<b>7,47,782</b>	<b>13,63,349</b>	<b>3,24,780</b>	<b>3,77,007</b>	<b>2,19,79,824</b>

(a) Represents transactions for the period from 15th August 1947 to 31st March 1948.

No. 45-A.—ACCOUNT of EXPENDITURE under ADMINISTRATION of JUSTICE for the year ended 31st March, 1948.

	PROVINCIAL GOVERNMENTS.											Total
	Central Government (a)	Government of Coorg	Government of Madras.	Government of Bombay.	Government of West Bengal. (a)	Government of United Provinces.	Government of East Punjab. (a)	Government of Bihar.	Government of Central Provinces and Bihar.	Government of Assam.	Government of Orissa.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Federal Court . . . . .	1,88,138	..	..	..	..	..	..	..	..	..	..	1,88,138
High Courts and Chief Courts . . . . .	60,990	..	16,18,824	15,76,611	10,90,839	16,82,422	4,12,552	10,16,479	5,78,514	1,49,578	1,29,000	83,15,809
Law Officers . . . . .	71,103	1,470	4,76,823	5,00,464	1,92,364	5,54,653	1,30,256	4,84,844	3,00,197	1,16,624	79,764	23,08,532
Administrator General and Official Trustees . . . . .	274	..	53,220	70,430	1,42,984	17,038	5,237	7,822	..	2,548	..	2,99,553
Sheriff and Reporter, Bombay . . . . .	..	..	..	64,081	..	..	..	..	..	..	..	64,081
Official Assignee . . . . .	..	..	79,622	1,17,107	67,383	..	..	..	..	..	..	2,64,112
Official Receiver Calcutta . . . . .	..	..	..	..	35,551	..	..	..	..	..	..	35,551
Coroner's Court . . . . .	..	..	..	17,610	4,631	..	..	..	..	..	..	22,241
Presidency Magistrates' Courts . . . . .	..	..	2,27,826	6,78,214	2,27,749	..	..	..	..	..	..	11,33,789
Judicial Commissioner . . . . .	31,242	946	..	..	..	..	..	..	..	..	..	32,188
Civil and Sessions Courts . . . . .	2,28,634	44,078	85,02,935	48,92,196	24,17,057	73,01,683	12,48,101	42,28,659	20,70,210	4,82,255	5,81,066	3,19,96,864
Courts of Small Causes . . . . .	41,654	..	1,20,840	4,90,973	1,90,652	2,80,312	46,431	..	..	..	..	11,73,862
Criminal Courts . . . . .	33,079	6,797	33,77,097	21,06,734	15,684	..	71,541	6,66,148	5,01,150	4,93,452	1,84,536	74,56,218
Membership and Mukhtearship examination charges . . . . .	..	..	..	1,677	2,730	..	..	6,502	..	30	..	10,939
Expenditure connected with the trial of offences under the Criminal Law Amendment Ordinance, 1943. Works . . . . .	2,01,360	..	..	..	..	..	..	..	..	..	..	2,01,360
Charges in England— . . . . .	..	..	..	..	..	1,13,204	..	..	..	..	..	1,13,204
Secretary of State—												
Allowances to Indian Members of the Judicial Committee of the Privy Council . . . . .	6,783	..	..	..	..	..	..	..	..	..	..	6,783
Other charges . . . . .	88	..	643	5,442	..	1,115	..	6,600	53	..	..	13,801
High Commissioner—												
Leave Salaries and deputation pay . . . . .	4,423	..	1,00,450	27,683	24,425	1,45,285	30,304	98,948	76,189	30,910	..	5,37,717
Staffing Overseas Pay . . . . .	667	..	4,963	4,066	757	7,061	1,164	1,772	5,189	4,169	1,734	31,542
Other charges . . . . .	1,778	..	719	3,284	984	1,017	428	666	617	139	..	9,532
Total Expenditure under Administration of Justice . . . . .	8,73,103	53,291	1,45,03,663	1,06,56,572	44,13,740	1,01,63,730	19,46,014	65,18,440	35,37,019	12,78,805	9,76,090	5,48,15,136
Charged . . . . .	2,15,973	53,291	20,56,077	20,91,573	11,26,641	19,37,274	4,40,100	12,07,132	6,79,609	2,17,684	1,60,967	5,48,15,136
Voted/Authorised . . . . .	6,57,130		1,25,07,885	84,64,929	32,87,149	81,60,516	15,05,914	53,11,308	28,52,410	10,61,121	8,15,123	

(a) Represents transactions for the period from 15th August, 1947 to 31st March 1948.



XXII and 28.—Jails and Convict Settlements

REVENUE.

The principal item of revenue is the proceeds of the sale of jail manufactures which are, however, largely counter balanced by the expenditure involved in their production.

EXPENDITURE.

The expenditure consists mainly of the maintenance charges of the jail population and the cost of production of jail manufactures, together with the pay and allowances of the necessary establishments.

No. 46.—ACCOUNT of RECEIPTS under JAILS and CONVICT SETTLEMENTS for the year ended 31st March, 1948.

	Central Government. (a)	Government of Coorg.	PROVINCIAL GOVERNMENTS.									Total.
			Government of Madras.	Government of Bombay.	Government of West Bengal (a)	Government of United Provinces.	Government of East Punjab (a)	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of Orissa.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Jails . . . . .	6,602	95	1,24,103	2,62,193	92,065	1,49,936	16,043	10,220	17,044	13,418	3,818	6,95,537
Jail manufactures . . . . .	38,267	50	11,84,161	8,21,660	2,06,881	7,41,775	71,855	4,84,193	1,23,636	15,106	72,332	37,59,916
Recoveries of overpayments . . . . .	130	..	5,853	2,441	388	19,913	17,572	6,571	4,916	111	..	57,895
Collection of payments for services rendered . . . . .	..	..	10,922	2,557	2,008	5,468	9,733	5,186	1,155	..	1,096	38,125
Receipts in England High Commissioner . . . . .	..	..	178	173	..	..	..	..	..	..	..	351
<b>Total . . . . .</b>	<b>41,999</b>	<b>145</b>	<b>13,25,217</b>	<b>10,89,024</b>	<b>3,01,342</b>	<b>9,17,092</b>	<b>1,15,203</b>	<b>5,06,170</b>	<b>1,46,751</b>	<b>28,635</b>	<b>77,246</b>	<b>45,51,824</b>
<b>Deduct—Refunds . . . . .</b>	<b>1,201</b>	<b>..</b>	<b>3,794</b>	<b>547</b>	<b>..</b>	<b>13,002</b>	<b>14</b>	<b>7,032</b>	<b>570</b>	<b>8</b>	<b>..</b>	<b>36,168</b>
<b>Total Receipts under Jails and Convict Settlements . . . . .</b>	<b>43,798</b>	<b>145</b>	<b>13,21,423</b>	<b>10,88,477</b>	<b>3,01,342</b>	<b>9,04,090</b>	<b>1,15,189</b>	<b>4,99,138</b>	<b>1,46,181</b>	<b>28,627</b>	<b>77,246</b>	<b>45,25,656</b>

(a) Represents transactions for the period from 15th August, 1947 to 31st March, 1948.

No. 46-A.—ACCOUNT of EXPENDITURE connected with JAILS and CONVICT SETTLEMENTS for the year ended 31st March, 1948.

	PROVINCIAL GOVERNMENTS											Total
	Central Government (a)	Government of Coorg	Government of Madras.	Government of Bombay	Government of West Bengal (a)	Government of United Provinces	Government of East Punjab (a)	Government of Bihar	Government of Central Provinces and Bihar	Government of Assam	Government of Orissa	
Jails . . . . .	Rs. 3,13,737	Rs. 20,285	Rs. 69,17,779	Rs. 55,40,135	Rs. 30,66,729	Rs. 85,23,376	Rs. 17,47,088	Rs. 63,89,624	Rs. 17,57,362	Rs. 11,01,069	Rs. 8,54,842	Rs. 3,62,32,406
Jail manufacture . . . . .	13,436	80	10,00,886	5,48,522	1,25,757	6,91,162	36,445	4,92,967	1,02,994	36,938	63,791	30,38,652
Charges on account of persons confined or detained in Jails outside the province . . . . .	..	..	3,727	..	..	..	..	..	2,024	..	..	5,751
Works . . . . .	..	..	..	6,500	..	2,10,823	10,650	..	..	40,312	..	2,68,285
Charge in England	..	..	..	..	..	..	..	..	..	..	..	..
Secretary of State	..	..	..	..	..	..	..	..	..	..	..	..
Other charges . . . . .	..	..	..	4,163	..	6,244	..	..	..	..	..	10,407
High Commissioner	..	..	..	..	..	..	..	..	..	..	..	..
Leave salaries and deputation pay	4,129	..	11,810	18,657	..	694	..	..	78	..	..	35,368
Sterling Overseas Pay . . . . .	..	..	3,484	219	..	80	..	..	..	..	..	3,783
Stores for India . . . . .	..	..	25,305	..	..	..	..	..	..	..	..	25,305
Other charges . . . . .	..	..	..	..	..	50	..	..	..	..	..	50
<b>Total Expenditure under Jails and Convict Settlements</b>	<b>3,31,302</b>	<b>20,295</b>	<b>79,62,991</b>	<b>61,18,116</b>	<b>31,92,486</b>	<b>94,32,429</b>	<b>17,94,183</b>	<b>68,82,591</b>	<b>18,62,458</b>	<b>11,04,443</b>	<b>9,18,633</b>	<b>3,96,30,007</b>
Charged . . . . .	..	20,295	17,518	23,227	..	18,109	..	78,426	5,136	24,266	456	
Voted . . . . .	3,31,302		79,45,473	60,94,969	31,92,486	94,14,320	17,94,183	68,04,165	18,57,322	10,80,188	9,18,178	
Authorized . . . . .	..		..	..	..	..	..	..	..	..	..	

(a) Represents transactions for the period from 15th August, 1947 to 31st March, 1948.

XXIII and 29.—Police

REVENUE

Compared with the expenditure, the receipts are insignificant and consist mostly of (i) recoveries of expenditure on special police and (ii) fees levied for services controlled by the Police Department, such as receipts under the Public Conveyance Act, etc.

EXPENDITURE

2. The great bulk of the expenditure is on account of the police force and its supervision. The expenditure on account of the Railway Police was in the case of Indian Government Railways managed by Companies, formerly distributed between Government and Railway Companies in the proportion of 3/10ths and 7/10ths. Since 1919-20, Government has borne all charges for "Crime and Order" police, the Railway Companies being responsible for the control of, and the charges on account of, "Watch and Ward" staff besides making a lump contribution to Government equivalent to the difference between what each Railway is required by its contract to pay, viz. 7/10ths of the charges on account of both classes of Railway police, and the whole cost of the "Watch and Ward" staff. A similar method of apportionment was applied to Police expenditure in Indian Government Railways managed by the Government, the charges for "Watch and Ward" being debited to Railways and those for "Crime and Order" to this head.

3. With effect from the 1st April 1937, the expenses in connection with "Order" police are ultimately recoverable from the Railways.

4. The expenditure on account of the Criminal Investigation Department is also included under this head. The charges of the Intelligence Bureau attached to the Ministry of Home Affairs of the Government of India are, however, adjusted under "25—General Administration".

No. 47—ACCOUNT of RECEIPTS under POLICE for the year ended 31st March, 1948.

	Central Government. (a)	Government of Coorg.	PROVINCIAL GOVERNMENTS									Total
			Government of Madras.	Government of Bombay.	Government of West Bengal. (a)	Government of United Provinces.	Government of East Punjab (a)	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of Orissa.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Contributions for Railway Police . . . . .	7,904	..	8,94,270	9,94,162	..	31,18,627	..	..	3,36,605	..	..	53,51,568
Police supplied to Railways . . . . .	10,539	..	2,118	..	857	..	..	..	..	..	..	13,514
Police supplied to public departments, private companies and persons . . . . .	18,327	..	55,592	9,017	15,156	..	..	37,445	..	9,358	594	1,45,489
Receipts and recoveries on account of Presidency Police . . . . .	..	..	1,62,612	7,62,625	1,74,016	..	..	..	..	..	..	10,39,253
Recoveries on account of Village Police . . . . .	..	..	..	..	..	..	..	8,96,720	..	..	20,544	9,26,264
Cash receipts under the Arms Act . . . . .	5,024	..	12,870	1,37,555	72,685	2,28,437	1,12,625	..	..	..	13,175	5,82,371
Fees, fines and forfeitures . . . . .	2,209	..	33,416	1,51,275	22,477	46,495	1,169	1,90,809	7,246	..	1	4,55,697
Recoveries of overpayments . . . . .	650	69	46,674	1,70,406	15,460	2,74,962	6,344	51,897	29,743	54,169	9,099	6,59,473
Collection of payments for services rendered . . . . .	1,45,886	1,286	1,01,484	94,776	5,823	83,07,036	1,62,081	56,99,688	1,11,618	5,11,840	26,454	1,51,67,972
Miscellaneous . . . . .	1,14,657	447	1,31,802	2,86,175	2,01,645	5,07,869	5,68,910	1,94,622	14,38,004	80,416	60,108	35,90,655
Receipts in England—												
High Commissioner . . . . .	..	..	667	1,204	..	3,867	11,902	601	..	..	..	18,241
<b>TOTAL . . . . .</b>	<b>3,05,196</b>	<b>1,802</b>	<b>13,81,505</b>	<b>26,07,195</b>	<b>5,08,119</b>	<b>1,24,87,293</b>	<b>8,63,031</b>	<b>70,71,782</b>	<b>19,23,216</b>	<b>6,61,783</b>	<b>1,38,975</b>	<b>2,79,49,897</b>
<i>Product—Refunds . . . . .</i>	<i>4,041</i>	<i>..</i>	<i>2,563</i>	<i>21,619</i>	<i>20,494</i>	<i>1,932</i>	<i>150</i>	<i>1,90,725</i>	<i>82</i>	<i>2,394</i>	<i>8,856</i>	<i>2,52,856</i>
<b>Total Receipts under Police . . . . .</b>	<b>3,01,155</b>	<b>1,802</b>	<b>13,78,942</b>	<b>25,85,576</b>	<b>4,87,625</b>	<b>1,24,85,361</b>	<b>8,62,881</b>	<b>68,81,057</b>	<b>19,23,134</b>	<b>6,59,389</b>	<b>1,30,119</b>	<b>2,76,97,041</b>

COMBINED FINANCE AND REVENUE ACCOUNTS OF THE

(a) Represents transactions for the period from 15th August 1947 to 31st March 1948.

No. 47-A.—ACCOUNT of EXPENDITURE under POLICE FOR THE YEAR ENDED 31st MARCH, 1948.

	PROVINCIAL GOVERNMENTS.											Total.
	Central Government (a)	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of West Bengal. (a)	Government of United Provinces.	Government of East Punjab. (a)	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of Orissa.	
Presidency Police . . . . .	Rs. 6,47,701	Rs. ..	Rs. 35,93,115	Rs. 1,46,58,107	Rs. 64,62,598	Rs. ..	Rs. ..	Rs. ..	Rs. ..	Rs. ..	Rs. ..	Rs. 2,53,61,611
Superintendence . . . . .	..	..	5,48,555	3,57,095	1,92,536	6,46,246	1,88,390	4,16,484	2,35,340	1,71,545	1,76,367	29,32,528
District Executive Force . . . . .	51,03,013	1,67,047	3,69,12,128	361,53,507	1,15,47,413	4,12,77,234	1,19,99,432	1,87,79,450	1,62,69,985	53,19,279	47,97,229	18,83,45,647
Police Training Schools . . . . .	5,801	..	4,90,145	2,52,182	1,76,363	5,15,570	1,96,983	2,29,258	1,72,282	1,425	90,348	21,19,457
Village Police . . . . .	..	..	18,052	..	..	20,79,130	..	22,54,618	..	369	3,40,163	46,92,338
Special Police . . . . .	429,901	..	11,78,056	3,433	3,74,886	1,28,30,813	..	27,20,454	..	2,66,613	6,12,737	1,84,16,889
Railway Police . . . . .	3,45,289	..	18,02,363	25,87,083	2,35,956	28,90,490	1,93,733	4,85,672	6,06,657	1,30,776	1,28,368	94,06,419
Criminal Investigation Department	..	5,001	15,79,945	28,00,564	7,86,238	14,81,173	3,49,116	7,61,870	3,91,429	5,52,341	2,77,130	89,84,807
Transfers to the General Police Fund	..	..	..	..	..	..	..	28,650	..	..	..	28,650
Miscellaneous . . . . .	55,542	..	1,156	..	..	7,86,230	19,644	1,24,022	..	600	3,902	9,91,096
Works . . . . .	..	..	44,863	575	2,22,163	11,51,005	1,89,297	7,858	..	2,88,275	84,803	19,88,839
Expenditure on war-time additional Police . . . . .	..	..	..	..	..	..	4,52,147	..	..	..	..	4,52,147
Charges in England—												
<i>Secretary of State.</i>												
Leave salaries and deputation pay	..	..	..	3,90,167	2,97,189	..	..	..	..	2,378	..	6,89,734
Other charges . . . . .	..	..	..	..	..	..	..	..	..	..	..	..
<i>High Commissioner.</i>												
Leave salaries and deputation pay	25,613	..	2,22,909	..	..	3,36,467	26,172	3,06,688	2,00,240	1,30,383	10,190	12,48,562
Starling Overseas Pay . . . . .	4,218	..	39,766	24,988	15,773	78,778	3,756	33,323	18,148	24,804	13,096	2,56,655
Stores for India . . . . .	..	..	49,527	98	..	31,100	..	..	..	9,783	..	90,506
Other charges . . . . .	..	..	599	584	161	..	109	977	..	8	..	2,438
<b>Total Expenditure under Police . . . . .</b>	<b>66,17,068</b>	<b>1,92,048</b>	<b>4,64,81,185</b>	<b>5,72,28,386</b>	<b>2,03,11,306</b>	<b>6,41,04,245</b>	<b>1,36,07,852</b>	<b>2,61,49,325</b>	<b>1,78,93,981</b>	<b>68,88,576</b>	<b>65,34,363</b>	<b>26,60,06,325</b>
Charged . . . . .	..	..	4,32,032	5,05,422	..	6,75,658	..	3,93,668	2,20,930	3,32,883	1,06,911	
Voted . . . . .	66,17,068	1,92,048	4,60,49,153	5,67,22,964	2,03,11,306	6,34,28,587	1,36,07,852	2,57,55,657	1,76,73,051	65,55,693	64,28,442	
Authorized . . . . .												

(a) Represents transactions for the period from 15th August 1947 to 31st March 1948.

P. and P.—Civil Administration.

CENTRAL AND PROVINCIAL GOVERNMENTS IN INDIA, FOR THE YEAR 1947-48 (POST-PARTITION). 191

## XXIV and 30.—Ports and Pilotage.

Ports are classed under two divisions, "A—Major Ports" and "B—Other Ports", the former being under the control of the Central Government and the latter of the Provincial Governments. Madras, Bombay, Calcutta, Vizagapatam and Cochin are Major Ports.

2. Receipts and expenditure connected with the maintenance of river flotillas, pilot establishments and harbours are shown under these heads.

3. In West Bengal alone the Pilot Service is a Government service. Similar services in ports of other Provinces are controlled by the Port Trusts, and their revenue and expenditure are recorded in Local Fund accounts. In view of the introduction of a commercial system of accounts for the Bengal Pilot Service, the transactions of that Service are shown under separate sub-divisions of the Major heads "XXIV and 30—Ports and Pilotage".

## Expenditure outside the Revenue Account—73.—Capital Outlay on Vizagapatam Port.

This Capital major head exhibits the capital expenditure in connection with the development of Vizagapatam Harbour, which has been undertaken to afford an outlet easy of approach for the trade of the Central Provinces and Upper India generally and to ease the congestion at the Port of Calcutta and also to some extent at Bombay and on the railways leading to them.

## No. 48.—ACCOUNT of RECEIPTS from PORTS and PILOTAGE—A.—MAJOR PORTS, for the period from 15th August, 1947 to 31st March, 1948.

	Central Government.
	Rs.
<b>A.—Major Ports—Central.</b>	
(1) Bengal Pilot Service—	
Pilotage receipts . . . . .	10,04,963
Miscellaneous . . . . .	12,780
Receipts in England—	
High Commissioner . . . . .	778
<b>Total Bengal Pilot Service . . . . .</b>	<b>10,18,521</b>
(2) Other Receipts	
Survey fees . . . . .	61,908
Fees for engagement and discharge of seamen	1,24,262
Other Ports—Freights, Passage & Tonnage	8,26,963
Fees for registration of vessels . . . . .	2,749
Examination fees and miscellaneous . . . . .	1,05,579
Miscellaneous . . . . .	1,05,879
Receipts in England—	
High Commissioner . . . . .	2,243
<b>Total . . . . .</b>	<b>12,29,583</b>
Deduct—Refunds . . . . .	553
<b>Total Other Receipts . . . . .</b>	<b>12,29,030</b>
<b>Total Receipt A.—Major Ports . . . . .</b>	<b>22,47,551</b>

## No. 48-A.—ACCOUNT of RECEIPTS from PORTS and PILOTAGE—B.—OTHER PORTS, for the year ended 31st March, 1948.

	Government of Madras	Government of Bombay.	(a) Government of West Bengal.	Government of Assam.	Government of Orissa.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>B—Other Ports—</b>						
Registration and other fees . . . . .	..	..	1,619	..	..	1,619
Miscellaneous . . . . .	..	4,772	44,215	190	263	49,440
<b>Total . . . . .</b>	<b>..</b>	<b>4,772</b>	<b>45,834</b>	<b>190</b>	<b>263</b>	<b>51,059</b>
Deduct—Refunds . . . . .	47,07,553	..	..	..	..	47,07,553
<b>Total Receipts B—Other Ports . . . . .</b>	<b>—47,07,553</b>	<b>4,772</b>	<b>45,834</b>	<b>190</b>	<b>263</b>	<b>—46,56,894</b>

(a) Includes transactions for the period from 15th August, 1947 to 31st March, 1948.

## No. 48-B.—ACCOUNT of EXPENDITURE UNDER PORTS AND PILOTAGE—A.—MAJOR PORTS, for the period from 15th August, 1947 to 31st March, 1948.

<b>A.—Major Ports—Central.</b>	
(1) Bengal Pilot Service.—	
(a) Capital Account—	
Expenditure to end of 1947-48 . . . . .	7,38,302
(b) Revenue Account—	
Pay and allowances of officers and men afloat	1,98,949
Victualling allowances of officers and men afloat . . . . .	55,872
Purchase of stores . . . . .	2,01,014
Repairs and maintenance . . . . .	1,41,924
Pilotage and Pilot establishments . . . . .	3,48,764
Charges in England—	
High Commissioner—	
Leave salaries and deputation pay . . . . .	28,590
Sterling Overseas Pay . . . . .	33,442
<b>Total Revenue Account . . . . .</b>	<b>10,08,355</b>
<b>Total Bengal Pilot Service . . . . .</b>	<b>10,08,355</b>
(2) Other Charges.—	
Direction (Headquarters Establishments) . . . . .	1,22,932
Principal officers and their establishments . . . . .	2,15,479
Shipping offices . . . . .	2,16,278
Ship Survey Department . . . . .	84,713
Training Ship . . . . .	2,91,900
Miscellaneous . . . . .	7,498
Deduct—Establishment charges recovered from other Governments, Departments, etc. . . . .	26,217
Charges in England—	
High Commissioner—	
Leave salaries and deputation pay . . . . .	19,178
Sterling Overseas Pay . . . . .	2,620
Stores for India . . . . .	1,401
Other charges . . . . .	4,116
<b>Total Other Charges . . . . .</b>	<b>9,43,798</b>
<b>Total Expenditure—A.—Major Ports . . . . .</b>	<b>19,52,153</b>
<b>Total Central Govt. . . . .</b>	<b>19,52,153</b>
Charged . . . . .	
Voted . . . . .	
<b>Authorized . . . . .</b>	<b>19,52,153</b>

## No. 48-C.—ACCOUNT of EXPENDITURE under PORTS and PILOTAGE—B.—OTHER PORTS, for the year ENDED 31ST MARCH 1948.

	Central Government (a)	Government of Bombay.	Government of West Bengal. (a)	Government of Assam.	Government of Orissa.	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>P.—Other Ports</b>						
Charges for Pooled Launches .	..	..	73,058	..	..	73,058
Pilotage and Pilot establishments .	..	..	..	951	345	1,296
Ports establishments .	5,10,450	5,036	19,644	10	..	5,35,140
Miscellaneous .	3,67,364	..	1,911	..	..	3,69,275
Charges in England— <i>High Commissioner—</i>						
Sterling Overseas Pay .	..	..	2,619	..	..	2,619
Other charges .	..	..	181	..	..	181
<b>T (a) Expenditure B—Other Ports Voted/Authorised .</b>	<b>8,77,814</b>	<b>5,036</b>	<b>97,411</b>	<b>961</b>	<b>345</b>	<b>9,81,567</b>

(a) Represents transactions for the period from 15th August, 1947 to 31st March, 1948.

No. 48-D.—ACCOUNT of CAPITAL OUTLAY ON VIZAGAPATAM PORT during the period from 15-8-1947 to 31-3-1948 and to end of the year 1947-48.

	Expenditure during the period from 15-8-1947 to 31-3-1948	Expenditure to end of the year 1947-48
Central Government	Rs.	Rs.
Land . . . . .	43,792	1,17,75,375
Waterways . . . . .	5,708	1,39,06,149
Docks and Berths . . . . .	13,533	32,78,587
Broad-Gauge Railways . . . . .	5,009	12,05,230
Ferries . . . . .	..	2,18,440
Manganese Facilities . . . . .	..	5,44,989
Plant . . . . .	202	14,27,448
Floating Craft . . . . .	5,436	35,50,032
Buildings . . . . .	1,07,198	21,09,719
Suspense . . . . .	—62	68,779
<b>Total Expenditure, outside the Revenue Account (Voted)</b> . . . . .	<b>93,232</b>	<b>3,80,84,748</b>

NOTE.—According to the terms of transfer of control of the Vizagapatam Port to the Railway Department, the capital-at-charge of the Port on 1st April 1946 is not to be debited against this Department. Accordingly, the amount of Rs. 3,78,92,847 under the heads as shown in this Account of the Combined Finance and Revenue Accounts for the year 1945-46 vide page 191, has not been taken into account for the purpose of calculation of interest.

Capital Expenditure to end of the year is provisional pending closing of the pre-partition accounts.

**XXV and 31.—Lighthouses and Lightships.**

To ascertain whether the Lighthouses administration in India is self-supporting, i.e., whether the receipts from the light dues over a fixed period are sufficient to cover all expenditure thereon, and with the idea of improving the efficiency of the service, it has been decided that the service should be administered on an all-India basis and that its accounts should be maintained on commercial lines within the Government

**No. 49.—ACCOUNT of RECEIPTS from LIGHTHOUSES and LIGHTSHIPS for the period from 15th August 1947 to 31st March 1948.**

	Central Government.
	Rs.
Light dues . . . . .	4,36,394
Miscellaneous . . . . .	1,73,901
<b>Total</b> . . . . .	<b>6,10,295</b>
<i>Deduct</i> —Refunds . . . . .	3,803
<b>Total Receipts from Lighthouses and Lightships</b> . . . . .	<b>6,06,492</b>

**No. 49-A.—ACCOUNT of EXPENDITURE under LIGHTHOUSES and LIGHTSHIPS within the Revenue Account during the period from 15th August 1947 to 31st March 1948**

	Central Government.
	Rs.
<b>I.—Capital Account—</b>	
Capital outlay financed from Ordinary Revenues ( <i>vide</i> details in Account No. 49-B). . . . .	..
<b>II.—Revenue Account—</b>	
Direction . . . . .	59,244
Lighthouses—Working expenses . . . . .	1,78,820
Lightships—Working expenses . . . . .	27,701
Cost of Accounts and Audit . . . . .	5,463
Pensionary and Provident Fund charges . . . . .	10,659
Contribution to Depreciation Reserve Fund . . . . .	43,120
Contribution to the General Reserve Fund . . . . .	2,77,105
Miscellaneous . . . . .	9,100
<b>Total Expenditure under Lighthouses and Lightships</b> . . . . .	<b>6,11,212</b>
Charged . . . . .	..
Voted . . . . .	6,11,212

accounts in order that the results of the financial working of the Department may be obtained with greater facility and more accuracy than has been possible in the past. For this purpose, the Government accounts exhibit capital expenditure, indirect charges such as those for depreciation of fixed assets, interest on capital and cost of accounts and audit. The accounts also show necessary reserves and pensionary liability in addition to the ordinary running expenses and annual maintenance. A separate income and expenditure account and a balance sheet in commercial form are prepared from the Government accounts at the end of each year, and any surplus on the income and expenditure account of each year is transferred to a General Reserve Fund which is also debited with any deficiencies on the same account. Any large surplus in the Fund is utilised to finance new capital expenditure on Lighthouses and Lightships. These accounts appear in the Commercial Appendix to the Appropriation Accounts of the Central Government (Civil).

**74.—Capital Outlay on Lighthouses and Lightships.**

This account shows the total capital invested on Lighthouses and Lightships during and to end of each year and the different sources from which the expenditure has been financed.

**No. 49-B.—ACCOUNT of CAPITAL OUTLAY on LIGHTHOUSES and LIGHTSHIPS during the period from 15th August, 1947 to 31st March, 1948 and to end of the year 1947-48.**

	Expenditure during the period from 15-8-47 to 31-3-48	Expenditure to end of the year 1947-48 (a)
	Rs.	Rs.
<b>CENTRAL GOVERNMENT.</b>		
Lighthouses . . . . .	2,013	40,99,078
Lightships . . . . .	..	14,50,718
Tools, Plant and Equipment . . . . .	..	39,788
Stock and Suspense . . . . .	6,699	41,134
<b>Total</b> . . . . .	<b>8,712</b>	<b>56,30,718</b>
<i>Deduct</i> —Amount financed from General Reserve Fund—Lighthouses and Lightships . . . . .	8,712	11,41,088
<i>Deduct</i> —Amount financed from Additions and Replacements Reserve Fund . . . . .	..	2,93,753
<i>Deduct</i> —Amount financed from Depreciation Reserve Fund . . . . .	..	35,900
<b>Net—Amount financed from Ordinary Revenues</b> . . . . .	<b>Nil</b>	<b>41,57,953</b>

The entire progressive expenditure on 14-8-1947 has been brought forward provisionally, pending the determination of the share relating to Indian Dominion the Capital expenditure up to 14-8-1947 determined for this purpose is also provisional pending the closing of the 1947-48 (pre-partition) accounts.



## 32.—Ecclesiastical.

Apart from a comparatively small sum spent on establishments required for the maintenance of European cemeteries the expenditure under this head mainly consists of stipends of the Bishops and the pay and allowances of the chaplains on the Indian Ecclesiastical Establishment and of the subordinate church establishments, and also of grants paid to clergymen of certain other denominations for their ministrations to entitled persons of the Services, Railway Employees, British troops and members of their families.

All Ecclesiastical expenditure including that previously debited to 'Civil Works', 'Defence' and 'Railways' is, with effect from 1st April 1938, brought to account initially under this major head and then allocated to the Defence Services, Civil and Railway Estimates. With effect from 1st April 1941 this allocation is made in the proportions prescribed in the Ecclesiastical Charges Allocation Rules, 1940. The contributions payable by the Defence Services and the Railway Estimates are shown as deduct entries.

2. According to the Partition Council's decision the entire ecclesiastical expenditure incurred after 14th August 1947 in both the Dominions is to be shared by India and Pakistan in the ratio of 70 : 30. Amount shown against the head "Deduct charges recovered from Pakistan" represents Pakistan's share of ecclesiastical expenditure recoverable from her.

## No. 50—ACCOUNT of CHARGES of the ECCLESIASTICAL DEPARTMENT for the period from 15th August, 1947 to 31st March, 1948

	Central Government.
	Rs.
<b>Ecclesiastical establishments—</b>	
Church of India . . . . .	5,19,785
Church of Scotland . . . . .	34,994
Roman Catholic Church . . . . .	1,42,734
Other charges . . . . .	(a) 4,443
Total Ecclesiastical Establishments . . . . .	7,01,956
Cemetery establishment . . . . .	1,65,189
Miscellaneous ecclesiastical charges . . . . .	3,214
Works . . . . .	5,13,108
<b>Charges in England—</b>	
<i>Secretary of State—</i>	
Other charges . . . . .	215
<i>High Commissioner—</i>	
Leave salaries and deputation pay . . . . .	2,79,696
Sterling Overseas Pay . . . . .	58,554
Total Charges . . . . .	17,21,932
<i>Deduct—Charges recovered from Pakistan Government.</i>	37,502
<i>Deduct—Charges recovered from other Departments—</i>	
Railways . . . . .	3,65,800
Defence . . . . .	10,54,000
Total Ecclesiastical Charges— . . . . .	2,74,630

(a) Includes mainly the expenditure on Methodist and United Board Churches.

**XXV-A and 33-A Dangs District.**

The Administration of the Dangs Area formerly administered by the Crown Representative, was transferred to the Government of Bombay with effect from the 12th August 1947 and the Area was merged with the Province with effect from 19th January 1948 on the specific condition that the area will be administered as a separate "District" and that the surplus revenue in respect of the Area be set apart and used exclusively for the benefit of the people of the Danga. To implement this condition the Government of Bombay decided to record the receipts and payments relating to this area under these major heads. They have also created a reserve fund called "Dangs District Reserve Fund" vide page 333. The difference between the receipts and expenditure is transferred to/from the above fund from/to 33-A/XXV-A Dangs District.

**No. 51.—ACCOUNT OF RECEIPTS in connection with DANGS DISTRICT for the year ended 31st March, 1948.**

**No. 51-A.—ACCOUNT EXPENDITURE connected with DANGS DISTRICT for the year ended 31st March 1948.**

	Government of Bombay		Government of Bombay
	Rs.		Rs.
<b>XXVA—DANGS DISTRICT—</b>		<b>33 A—DANGS DISTRICT—</b>	
Dangs Receipts . . . . .	10,85,010	Dangs Expenditure . . . . .	2,87,655
		Transfers to the Dangs District Reserve Fund (Dangs) . . . . .	7,97,355
Total Receipts under Dangs District . . . . .	10,85,010	Total Expenditure under Dangs District (Voted) . . . . .	10,85,010

## 34.—Tribal Areas.

This major head accommodates (i) charges connected with the ordinary civil administration of the frontier areas including expenditure on buildings and communications, and (ii) charges to civil estimates, directly connected with the protection of the various frontiers, which include, besides expenditure incurred on various denominations of military police organisations, and charges for hospitals and other buildings required for the administration of the military forces. Charges unconnected with the ordinary civil administration of the frontier areas, e.g., Customs, Provincial Excise, Ecclesiastical, etc., are brought to account under the appropriate heads of service concerned.

No. 52.—ACCOUNT of EXPENDITURE in connection with TRIBAL AREAS for the period from 15th August, 1947 to 31st March, 1948.

		Central Government
		Rs.
		Brought forward
		30,20,475
		B.—Other Charges.
	Political and Administrative charges . . . . .	6,55,603
	Works . . . . .	4,94,700
	Economic development of Tribal areas . . . . .	2,64,111
	Miscellaneous expenditure . . . . .	1,28,529
		Total B.—Other Charges
		15,43,943
		C.—Charges in England.
		High Commissioner—
	Leave salaries and deputation pay . . . . .	30,253
	Sterling Overseas Pay . . . . .	19,070
		Total C.—Charges in England
		49,322
		Total expenditure under Tribal Areas—
		Voted
		46,13,740
		A.—Frontier Watch and Ward.
		Frontier Constabulary and Militia—
	Assam Rifles . . . . .	28,10,145
	Total	28,10,145
		Buildings and Communications—
	Works . . . . .	1,29,790
	Establishment . . . . .	68,934
	Tools and Plant . . . . .	11,806
	Total	2,10,330
		TOTAL A.—FRONTIER WATCH AND WARD
		Carried over
		30,20,475

No. 52.—ACCOUNT of EXPENDITURE in connection with TRIBAL AREAS for the period from 15th August 1947 to 31st March 1948—(concl'd.)

## 35.—External Affairs.

The great bulk of the expenditure classified under this major head relates to (i) charges of Embassies and Missions abroad and of High Commissioners and Agents in Commonwealth countries (ii) charges on account of Diplomatic and Consular Services abroad, (iii) the subsidies paid to the several frontier states, (iv) the expenses on Refugees and State prisoners and (v) entertainment charges of envoys and chiefs. Expenditure of a special character is, however, shown under the head "Special Diplomatic Expenditure."

2. The cost of the External Affairs Department Secretariat which was prior to 15th August 1947 included under this head is now shown under "25—General Administration—Secretariat and Headquarters Establishment" and the charges pertaining to the High Commissioner for India in U.K. which were formerly shown under '25—General Administration' are now included under the minor head 'Charges in England' under this head.

No. 53.—ACCOUNT OF CHARGES in connection with EXTERNAL AFFAIRS for the period from 15th August, 1947 to 31st March, 1948.

	Central Government,
	Rs.
Embassies and Missions abroad . . . . .	25,31,485
High Commissioners in Commonwealth Countries . . . . .	12,42,351
<b>Total</b> . . . . .	<b>37,73,836</b>
Other Diplomatic and Administrative Charges	13,74,510
Subsidies—	
Bhutan Subsidy . . . . .	1,00,000
<b>Total</b> . . . . .	<b>14,74,510</b>
Entertainment charges . . . . .	1,03,775
Special Diplomatic Expenditure . . . . .	10,00,000
Refugees and State Prisoners—	
Charges in connection with the late <i>ex-Amir</i> of Afghanistan . . . . .	9,050
Kabul Refugees and State Prisoners . . . . .	99,557
Other Refugees and State Prisoners . . . . .	366
<b>Total</b> . . . . .	<b>11,08,973</b>
Carried over . . . . .	64,61,094

No. 53.—ACCOUNT OF CHARGES in connection with EXTERNAL AFFAIRS for the period from 15th August, 1947 to 31st March, 1948—*contd.*

	Central Government
	Rs.
Brought forward . . . . .	64,61,094
Miscellaneous . . . . .	18,05,573
Works . . . . .	9,990
Emigration outside India . . . . .	95,727
Charges in England—	
Salaries & Expenses of the High Commissioner's Department—	
A—High Commissioner's Establishment—	
Salaries—General, Public and Accounts Departments and Secretariat etc. . . . .	9,54,022
Legal Adviser's Department . . . . .	21,707
Medical Adviser's Department . . . . .	4,486
Publicity Organisation in London . . . . .	99,483
High Commissioner's Office Expenses . . . . .	3,60,417
Education Dept. . . . .	1,37,460
Colonial Departmental Charges . . . . .	103
Deduct—Recoveries . . . . .	3,94,907
Other Items—	
Leave salaries and deputation pay . . . . .	48,002
Sterling Overseas Pay . . . . .	17,231
Stores for India . . . . .	19,168
International Labour Conference . . . . .	13,596
Relief and Repatriation . . . . .	17,084
Contribution to U. N. Educational etc. Organisation . . . . .	2,45,211
Other Charges . . . . .	77,243
<b>Total</b> . . . . .	<b>11,90,389</b>
<b>GRAND TOTAL (Voted)</b> . . . . .	<b>94,92,773</b>

36—Scientific Departments.

The expenses of all the Scientific Survey Departments and of Museums are shown under this head, besides other outlay of a minor character on scientific objects.

No. 54.—ACCOUNT of EXPENDITURE under SCIENTIFIC DEPARTMENTS for the year ended 31st March, 1948.

	PROVINCIAL GOVERNMENTS.										TOTAL.
	Central Government. (a)	Government of Madras	Government of Bombay	Government of West Bengal (a)	Government of United Provinces.	Government of East Punjab. (a)	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam	Government of Orissa.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Es.	Rs.	Rs.	Rs.	Rs.	Rs.
Survey of India . . . . .	23,93,627	..	..	..	..	..	..	..	..	..	23,93,627
Botanical Survey . . . . .	65,214	..	..	..	..	..	..	..	..	..	65,214
Zoological Survey . . . . .	1,08,225	..	..	..	..	..	..	..	..	..	1,08,225
Geological Survey . . . . .	9,92,721	..	..	..	..	..	..	..	..	..	9,92,721
Exploration of Coal, Petroleum and Minerals . . . . .	..	..	..	..	..	..	..	..	..	..	..
Mines Department . . . . .	4,48,810	..	..	..	..	..	..	41,342	..	..	4,90,152
Archaeological Department . . . . .	12,59,154	..	..	..	..	..	..	..	..	..	12,59,154
Grants-in-aid and Donations to Scientific Societies and Institutes . . . . .	37,79,212	2,300	25,936	20,200	..	400	4,800	..	1,000	10,000	38,43,648
Meteorological Department . . . . .	26,73,852	..	..	..	..	..	..	..	..	..	26,73,852
Museums . . . . .	4,64,367	1,34,196	1,64,902	..	62,032	..	39,372	27,611	10,033	12,443	9,20,050
Anthropological Survey . . . . .	2,09,060	..	..	..	..	..	..	..	..	..	2,09,060
Works . . . . .	..	..	..	..	1,055	..	..	..	..	..	1,055
Post-war Reconstruction Development Programme . . . . .	..	..	75,289	..	..	..	..	..	..	..	75,289
<b>Charges in England—</b>											
<i>Secretary of State—</i>											
Leave salary and deputation pay . . . . .	..	—53	..	..	..	..	..	..	..	..	—53
<i>High Commissioner—</i>											
Leave salaries and deputation pay . . . . .	74,074	914	..	..	..	..	..	..	..	..	74,988
Sterling Overseas Pay . . . . .	25,019	..	..	..	..	..	..	..	..	..	25,019
Stores for India . . . . .	3,11,045	..	..	..	..	..	..	..	..	..	3,11,045
Appointment to Indian Services . . . . .	1,730	..	..	..	..	..	..	..	..	..	1,730
Other charges . . . . .	8,656	78	2	..	..	..	..	..	..	..	8,736
<b>Total Expenditure of the Scientific Departments— (Voted)</b>	<b>1,28,14,775</b>	<b>1,37,435</b>	<b>2,66,129</b>	<b>20,200</b>	<b>63,087</b>	<b>400</b>	<b>43,972</b>	<b>68,953</b>	<b>17,033</b>	<b>22,443</b>	<b>1,34,54,427</b>

(a) Represents transactions for the period from 15th August, 1947 to 31st March, 1948.

**XXVI and 37—Education.**

REVENUE.

The great bulk of the revenue is derived from school and college fees. The revenue, however, is insignificant as compared with the expenditure.

EXPENDITURE.

2. The expenditure recorded under this head is that controlled by the Education Department. Certain classes of education, e.g., medical, industrial, agricultural, are controlled by the respective departments administering those subjects and the expenditure on that account is included in their budgets.

3. The basis of the division of education into 'University', 'Secondary', 'Primary' and 'Special' is the classification of each school or college according to the grade of education which it is primarily intended to impart. Thus the expenditure on a school may be classified as 'Secondary' even though it includes primary classes. In west Bengal, however, grants to schools which impart primary as well as secondary (or special) education are divided into grants on account of Primary and Secondary (or Special) education and classified as such in the accounts.

4. The sub-head 'University' includes the expenditure on collegiate education, both literary and professional. In Provinces in which the intermediate classes have been separated from the Universities, the charges in respect of these classes are shown under 'Secondary'. The term 'Special' includes professional schools and reformatory schools where such schools are controlled by the Education Department.

5. The expenditure under each of the four main sub-heads includes both direct and indirect expenditure, the latter consisting of grants-in-aid by Government to private and local fund schools. The term 'General Expenditure' includes expenditure common to all kinds of education such as Direction and inspection, and also miscellaneous expenditure.

6. Expenditure on educational buildings constructed by Government is generally debited under Public Works head '50—Civil Works' and not under this head, except where such buildings are formally assigned to the Education Department for execution of works or for maintenance.

No. 55—ACCOUNT of RECEIPTS under EDUCATION for the year ended 31st March 1948.

	Central Government (a)	Government of Coorg	PROVINCIAL GOVERNMENTS									Total
			Government of Madras	Government of Bombay	Government of West Bengal (a)	Government of United Provinces	Government of East Punjab (a)	Government of Bihar	Government of Central Provinces and Berar	Government of Assam	Government of Orissa	
<b>A.—University—</b>		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Fees, Government Arts Colleges	17,671	..	9,93,099	5,61,502	2,98,150	..	81,454	3,12,371	3,42,772	1,24,108	2,21,289	29,52,416
Fees, Government Professional Colleges	30,643	..	4,30,459	5,09,542	79,097	11,570	19,130	56,267	12,740	9,937	..	11,59,386
<b>B.—Secondary—</b>												
Fees, Government Secondary Schools	61,963	28,757	1,91,812	3,52,106	1,96,321	10,75,208	1,09,877	5,08,087	6,76,852	2,62,581	92,447	25,56,011
<b>C.—Primary—</b>												
Fees, Government Primary Schools	4,158	5,982	..	..	562	36,116	831	2,474	3,851	119	2,406	56,499
<b>D.—Special—</b>												
Fees and other receipts, Government Special Schools	21,007	..	1,75,331	83,773	18,180	23,741	87	20,201	32,193	2,221	5,078	2,81,812
<b>E.—General—</b>												
Contributions	..	..	28,441	..	206	15,048	812	..	456	45,184	..	90,147
Income from endowments	20	..	1,280	1,62,553	1,694	6,439	..	509	..	494	9,872	1,82,861
Recoveries of overpayments	598	1,217	12,66,745	51,104	581	91,951	30,615	10,017	1,51,110	4,200	3,644	16,11,782
Collection of payments for services rendered	115	..	20,031	22,881	2,857	13,720	1,457	78,034	10,130	5,013	..	1,54,838
Miscellaneous	55,958	346	2,04,204	4,32,402	1,39,537	14,40,029	19,028	2,37,298	3,33,681	59,551	3,67,600	22,89,634
Transfer from Special Development Fund	..	..	..	3,49,119	..	..	..	..	..	..	..	3,49,119
Receipts in England—High Commissioner	..	..	..	..	..	..	..	..	..	635	..	635
<b>Total</b>	<b>1,92,133</b>	<b>36,302</b>	<b>33,12,002</b>	<b>25,24,982</b>	<b>7,37,185</b>	<b>27,13,822</b>	<b>2,63,201</b>	<b>12,25,258</b>	<b>15,63,785</b>	<b>5,14,043</b>	<b>7,02,296</b>	<b>1,37,65,129</b>
<b>Deduct—Refunds</b>	<b>216</b>	<b>3,177</b>	<b>48,653</b>	<b>14,190</b>	<b>—36,250</b>	<b>26,048</b>	<b>778</b>	<b>1,870</b>	<b>4,435</b>	<b>2,535</b>	<b>5,221</b>	<b>71,471</b>
<b>Total Receipts under Education</b>	<b>1,91,919</b>	<b>33,125</b>	<b>32,63,349</b>	<b>25,10,792</b>	<b>7,73,465</b>	<b>26,85,774</b>	<b>2,62,423</b>	<b>12,23,388</b>	<b>15,59,350</b>	<b>5,11,508</b>	<b>6,97,075</b>	<b>1,37,11,658</b>

(a) To include transactions for the period from 15th August 1947 to 31st March 1948.

No. 55-A.—ACCOUNT of EXPENDITURE under EDUCATION for the year ended 31st March 1948.

	PROVINCIAL GOVERNMENTS.											Total.
	Central Government. (a)	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of West Bengal. (a)	Government of United Provinces.	Government of East Punjab. (a)	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of Orissa.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>A—University—</b>												
Grants to Universities . . . . .	49,52,857	..	18,03,489	2,02,764	3,05,544	20,65,754	1,76,570	1,00,923	9,78,102	5,00,000	52,394	1,11,36,397
Government Arts Colleges . . . . .	97,625	..	21,09,218	14,78,654	9,88,470	1,17,006	7,56,268	9,10,343	12,44,204	5,46,789	8,49,748	90,98,205
Grants to non-Government Arts Colleges . . . . .	2,01,881	..	5,67,452	2,83,461	3,61,514	8,43,787	30,548	2,98,309	1,95,786	94,827	48,071	30,10,536
Government Professional Colleges . . . . .	1,200	..	21,84,541	9,45,251	2,76,363	4,75,472	1,28,418	1,07,258	7,65,569	50,561	20,000	49,63,633
Grants to non-Government Professional Colleges . . . . .	..	..	37,692	4,000	2,00,000	..	4,605	..	..	..	..	2,46,297
Works . . . . .	..	..	..	..	..	..	..	..	..	43,928	..	43,926
<b>Total</b> . . . . .	<b>53,43,563</b>	<b>..</b>	<b>67,02,392</b>	<b>29,14,130</b>	<b>21,31,891</b>	<b>35,02,019</b>	<b>10,98,409</b>	<b>14,16,833</b>	<b>31,81,661</b>	<b>12,30,083</b>	<b>9,80,113</b>	<b>2,86,06,094</b>
<b>B.—Secondary—</b>												
Government Intermediate Colleges and Secondary Schools . . . . .	4,62,973	1,09,887	6,82,579	9,95,478	8,40,403	47,31,772	15,05,532	9,80,764	18,27,688	14,24,664	3,79,081	1,39,41,421
Direct grants to non-Government Secondary Schools . . . . .	8,27,989	16,844	45,70,868	46,44,380	15,86,084	72,22,353	2,77,397	17,96,870	10,33,114	7,75,722	3,03,049	2,30,54,670
Grants to local bodies for Secondary education . . . . .	1,73,512	..	12,22,938	1,33,001	..	..	88,987	1,35,672	3,60,406	1,62,611	1,92,781	24,69,908
Works . . . . .	..	..	..	..	..	..	..	..	..	39,778	..	39,778
Special Development Programme . . . . .	..	..	..	38,945	..	..	..	..	..	..	..	38,945
<b>Total</b> . . . . .	<b>14,64,474</b>	<b>1,26,731</b>	<b>64,76,385</b>	<b>58,11,804</b>	<b>24,26,487</b>	<b>1,19,54,125</b>	<b>18,71,916</b>	<b>29,13,306</b>	<b>32,21,208</b>	<b>24,02,775</b>	<b>8,75,511</b>	<b>3,96,44,722</b>
<b>C.—Primary—</b>												
Government Primary Schools . . . . .	1,70,554	34,808	1,82,479	17,809	..	15,15,264	..	1,45,266	15,52,525	3,44,289	1,65,653	41,26,637
Direct grants to non-Government Primary Schools . . . . .	56,980	1,275	3,10,37,759	30,06,721	4,61,940	—32,000	2,870	77,053	1,38,828	2,23,796	5,24,919	3,55,03,141
Grants to local bodies for primary education . . . . .	3,80,300	46,672	1,62,45,394	3,13,63,278	16,99,618	1,31,33,231	50,75,496	31,19,755	64,02,653	19,03,904	9,55,351	8,03,25,652
Works . . . . .	..	..	..	..	..	..	..	..	..	4,442	..	4,442
Special Development Programme . . . . .	..	..	..	17,550	..	..	..	..	..	..	..	17,550
<b>Total</b> . . . . .	<b>6,07,834</b>	<b>82,755</b>	<b>4,74,65,632</b>	<b>3,44,05,358</b>	<b>21,64,558</b>	<b>1,46,16,495</b>	<b>50,78,366</b>	<b>33,42,064</b>	<b>80,94,006</b>	<b>24,76,431</b>	<b>16,45,923</b>	<b>11,99,79,422</b>

D.—Special—

Government Special Schools	5,46,436	11,417	37,01,663	12,20,548	3,47,389	21,75,750	55,623	63,355	21,04,444	1,22,510	3,65,104	1,12,14,605
Direct grants to non-Government Special Schools	5,056	..	13,05,958	10,30,503	2,21,845	3,22,137	1,460	19,345	28,941	2,21,181	1,06,358	33,62,814
Grants to local bodies for special education	..	..	..	2,51,638	..	..	5,303	..	..	33,831	..	2,90,772
Works	..	..	..	..	..	..	..	..	..	2,120	..	2,026
<b>Total</b>	<b>5,51,492</b>	<b>11,417</b>	<b>50,07,621</b>	<b>25,02,689</b>	<b>5,69,234</b>	<b>24,97,897</b>	<b>62,646</b>	<b>6,82,700</b>	<b>21,33,385</b>	<b>3,79,554</b>	<b>4,71,552</b>	<b>1,48,70,217</b>

E.—General—

Direction	16,387	..	3,39,108	2,80,996	1,17,868	3,49,098	1,35,432	1,82,161	2,35,283	1,51,497	1,33,695	19,41,525
Inspection	85,087	13,565	30,61,643	16,73,414	4,14,187	23,73,695	4,47,094	9,35,227	8,59,110	5,59,944	3,43,272	1,07,65,218
Scholarships	3,73,757	14,698	3,30,930	11,01,708	2,86,285	7,59,413	1,19,374	2,36,441	1,53,361	2,07,873	69,625	36,53,465
Special Development Programme	..	..	..	2,92,624	..	..	..	..	..	..	..	2,92,624
Rural Uplift Schemes	..	..	..	..	..	9,38,399	..	..	..	..	..	9,38,399
Miscellaneous	4,22,061	460	3,14,122	15,49,376	3,03,730	21,06,149	1,01,369	5,63,156	5,03,782	2,52,271	1,24,592	63,31,068
Post War Reconstruction and Development Programme	..	..	..	1,15,82,985	..	..	..	26,12,196	..	..	31,36,924	1,67,32,105
Works	..	..	..	..	..	16,91,552	..	..	..	9,665	27,392	17,28,009
Amount transferred to the fund for promotion of education among backward classes	..	..	..	..	6,38,000	..	..	..	..	..	..	6,38,000
Deduct—Amount transferred to "B-3—Post War Reconstruction and Development Schemes"	..	..	..	..	..	..	68,938	..	..	..	..	68,938
Deduct—Contribution recovered from other Governments, Departments, etc.	2,377	..	..	..	..	..	..	..	..	..	..	2,377
Expenditure out of the Fund for promotion of education amongst educationally backward classes	..	..	..	..	2,71,065	..	..	..	..	..	..	2,71,065
Deduct—Amount met from the Fund for promotion of education amongst educationally backward classes	..	..	..	..	2,71,065	..	..	..	..	..	..	2,71,065
<b>Total</b>	<b>8,94,961</b>	<b>28,723</b>	<b>40,41,803</b>	<b>1,61,81,103</b>	<b>17,60,070</b>	<b>83,08,306</b>	<b>7,34,331</b>	<b>39,29,181</b>	<b>17,51,636</b>	<b>11,81,250</b>	<b>38,35,540</b>	<b>4,29,49,764</b>

F.—Charges in England—

<i>High Commissioner—</i>												
Leave salaries and deputation pay	6,455	..	25,218	5,398	31,806	25,911	9,904	36,069	..	42,699	14,518	1,97,978
Sterling Overseas Pay	..	..	..	..	291	2,800	1,025	..	..	..	..	3,524
Government Scholarships	29,034	..	..	..	19,325	5,769	..	97,919	10,404	..	..	1,62,451
Stores for India	28,212	..	18,213	77	868	..	50	..	..	..	..	47,420
Other charges	772	..	6,29,443	41,143	48	21,946	..	..	..	437	..	6,93,789
<b>Total</b>	<b>64,473</b>	<b>..</b>	<b>6,72,874</b>	<b>46,618</b>	<b>51,756</b>	<b>56,426</b>	<b>10,979</b>	<b>1,33,988</b>	<b>10,404</b>	<b>43,136</b>	<b>14,518</b>	<b>11,05,173</b>

Total Expenditure under Education

	89,26,797	2,49,626	7,03,69,707	6,21,81,702	91,03,096	4,09,35,258	88,54,687	1,24,18,072	1,83,92,700	77,19,229	78,23,117	24,89,54,391
Charged	..	2,49,626	48,969	67,036	..	8,474	14,039	14,882	175	2,83,372	35,496	
Voted	89,26,797		7,03,20,738	6,20,94,666	91,03,096	4,09,26,784	88,40,648	1,24,03,190	1,83,92,025	73,35,857	77,87,622	
Authorized												



XXXVII and 38.—Medical.

REVENUE.

The receipts are small and are made up of fees paid by students in medical schools and colleges and recoveries from paying patients in ordinary and mental hospitals. Some amounts are also realised from contributions by the public or by individual benefactors.

EXPENDITURE.

2. The maintenance of Government hospitals and dispensaries, together with the grants paid to private and Local Fund hospitals, is the most costly item of expenditure and is included under the head 'Hospitals and Dispensaries'. Next in importance is the pay of 'Medical Establishment', which includes all superintending and other civil medical establishments not specifically attached to hospitals. Charges of medical schools and colleges, mental hospitals, Chemical Examiners, and certain miscellaneous grants for medical purposes (such as those made to the Lady Hardinge Medical College at New Delhi and to the Countess of Dufferin's Fund) constitute the rest of the expenditure.

3. Charges on account of medical buildings are generally shown under "50—Civil Works", except those relating to buildings the construction or maintenance of which has been formally assigned to the Medical Department.

No. 56.—ACCOUNT of RECEIPTS of the MEDICAL DEPARTMENT for the year ended 31st March 1948.

	Central Government. (a)	Government of Coorg.	PROVINCIAL GOVERNMENTS.									Total.
			Government of Madras.	Government of Bombay.	Government of West Bengal. (a)	Government of United Provinces.	Government of East Punjab. (a)	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of Orissa.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Medical School and College fees . . . . .	1,983	..	4,48,258	3,42,391	2,47,074	93,461	56,859	1,07,034	59,427	19,920	15,547	13,91,954
Hospital receipts . . . . .	1,09,540	8,827	8,12,301	4,42,228	3,72,196	1,30,768	32,811	2,01,834	1,52,166	15,479	13,875	22,92,025
Mental Hospital Receipts . . . . .	..	..	99,642	3,81,026	2,298	1,35,146	28,530	81,801	26,548	10,916	720	7,66,627
Sale of medicines . . . . .	2,418	2,214	2,993	66,398	1,90,880	..	33,685	4,193	1,594	665	55,670	3,60,710
Bacteriological Laboratory receipts . . . . .	..	..	..	29,76,908	..	..	..	..	..	..	..	29,76,908
Contributions . . . . .	38	5,524	95,106	5,50,969	93,706	2,15,106	1,68,332	25,996	1,461	1,38,500	36,155	13,30,893
Income from endowments . . . . .	..	..	38,797	35,017	10,715	24,800	..	2,852	..	..	..	1,12,181
Recoveries of overpayments . . . . .	1,773	..	55,580	28,731	5,302	34,479	1,220	2,412	21,028	3,924	11,977	1,66,426
Collection of payments for services rendered . . . . .	1,04,426	2,009	3,44,675	1,17,633	34,818	1,77,512	45,000	4,28,449	34,101	8,323	5,531	13,02,537
Provincialisation of Sadar and Sub-divisional Hospitals . . . . .	..	..	..	..	1,75,437	..	..	..	..	..	..	1,75,437
Miscellaneous . . . . .	31,673	..	1,93,821	2,92,735	1,52,012	7,91,805	28,526	63,674	16,999	31,697	16,901	16,19,843
Receipts in England—												
High Commissioner . . . . .	163	..	403	31	..	22	17,614	1,923	86	2,204	..	22,448
Total . . . . .	2,52,014	18,574	20,91,576	52,34,067	12,84,438	16,03,099	4,12,637	9,20,168	3,13,410	2,31,628	1,56,376	1,25,17,987
Deduct—Refunds . . . . .	12,250	318	57,007	23,178	52,904	87,382	7,028	3,446	4,892	10,777	761	2,59,943
Total Receipts under Medical . . . . .	2,39,764	18,256	20,34,569	52,10,889	12,31,534	15,15,717	4,05,609	9,16,722	3,08,518	2,20,851	1,55,615	1,22,58,044

(a) Represents transactions for the period from 15th August 1947 to 31st March 1948.

No. 56-A.—ACCOUNT of EXPENDITURE under MEDICAL during the year ended 31st March 1948.

	PROVINCIAL GOVERNMENTS.											Total.
	Central Government. (a)	Government of Coorg.	Government of Madras.	Government of Bombay.	Government of West Bengal. (a)	Government of United Provinces.	Government of East Punjab. (a)	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of Orissa.	
Medical Establishment . . . . .	Rs. 9,86,820	Rs. 13,199	Rs. 13,15,086	Rs. 5,29,268	Rs. 4,90,038	Rs. 19,47,396	Rs. 3,50,389	Rs. 6,07,397	Rs. 4,43,692	Rs. 5,30,219	Rs. 3,92,843	Rs. 76,06,346
Hospitals and Dispensaries . . . . .	12,51,464	1,66,183	1,87,06,352	78,63,334	31,36,038	63,46,694	11,48,426	29,67,203	21,51,316	12,03,403	11,57,681	4,60,98,094
Grants for Medical purposes . . . . .	5,72,858	..	..	1,72,369	81,988	10,52,732	2,200	50,540	58,907	1,09,633	13,791	21,15,018
Medical Colleges and Schools . . . . .	94,262	..	20,95,187	5,89,175	8,33,126	4,64,192	2,57,442	5,30,268	5,79,918	1,61,030	1,14,197	57,18,797
Mental Hospitals . . . . .	266	6,307	12,82,835	20,64,957	2,12,531	7,20,357	..	7,84,754	3,31,821	2,99,335	54,614	57,57,777
Chemical Examiners . . . . .	..	..	57,659	62,913	63,998	48,661	26,702	26,364	..	3,484	18,684	3,08,495
Bacteriological Laboratories . . . . .	..	..	..	18,71,934	..	..	..	..	..	..	..	18,71,934
Post War Reconstruction and Development Programme . . . . .	..	..	..	4,59,478	..	..	..	13,59,038	..	..	8,94,866	27,13,332
Provincialisation of Sadar and Sub-divisional Hospitals . . . . .	..	..	..	..	12,88,398	..	..	..	..	..	..	12,88,398
Works . . . . .	..	..	..	..	..	3,19,505	..	20,638	..	9,363	..	3,49,508
Special Development Programme . . . . .	..	..	..	4,094	..	..	..	..	..	..	..	4,094
Rural Uplift Schemes . . . . .	..	..	..	..	..	8,17,296	..	..	..	..	..	8,17,296
Charges in England—												
<i>Secretary of State.</i>												
Leave salaries and deputation pay . . . . .	..	..	2,561	..	..	2,133	..	..	..	13,205	..	17,899
Other charges . . . . .	3,232	..	..	..	..	..	..	..	..	..	..	3,232
<i>High Commissioner.</i>												
Leave salaries and deputation pay . . . . .	47,861	9,293	2,65,327	1,23,529	23,117	88,621	28,397	1,39,309	46,112	95,205	10,249	8,77,430
Sterling Overseas Pay . . . . .	3,751	..	18,784	20,491	2,681	15,551	1,902	10,360	5,825	10,397	1,709	90,751
Stores for India . . . . .	49	..	91,704	1,601	13,222	1,584	6,366	..	14,282	..	5	1,29,413
Government Scholarships . . . . .	..	..	13,109	12,984	4,637	398	805	..	13,507	..	..	44,546
Other charges . . . . .	3,968	5	992	2,443	4	1,385	379	147	589	246	9,106	19,364
<b>Total Expenditure under Medical . . . . .</b>	<b>29,64,531</b>	<b>1,94,987</b>	<b>2,38,49,596</b>	<b>1,37,78,600</b>	<b>61,49,178</b>	<b>1,18,26,505</b>	<b>18,23,008</b>	<b>64,96,018</b>	<b>36,45,969</b>	<b>24,35,519</b>	<b>26,67,745</b>	<b>7,58,31,686</b>
Charged . . . . .	..	} 1,94,987	2,06,830	1,79,339	79,836	2,41,896	..	1,09,063	58,701	4,84,336	40,489	
Voted . . . . .	29,64,531		2,36,42,766	1,35,99,261	60,69,342	1,15,84,669	18,23,008	63,86,935	35,87,268	19,51,183	26,27,256	
Authorised . . . . .												

(a) Represents transactions for the period from 15th August 1947 to 31st March 1948.

P. and P. — Civil Administration.

CENTRAL AND PROVINCIAL GOVERNMENTS IN INDIA, FOR THE YEAR 1947-48 (POST-PARTITION). 205

**XXVIII and 39.—Public Health,**

REVENUE.

Sale-proceeds of sera and vaccines form the most important item of receipts under this head.

**EXPENDITURE WITHIN THE REVENUE ACCOUNT.**

2. Grants for Public Health purposes constitute one of the important items of expenditure under this head. These include contributions to Local Bodies for the employment of Health Officers and for the development of sanitation (water supply and drainage schemes and the like), and grants to special health organisations, such as the Indian Research and Public Health Funds. Expenses of combating epidemic diseases like plague, malaria and cholera and in connection with bacteriological laboratories and Pasteur Institutes, together with the cost of supervising establishments and sanitary works controlled and executed by the Sanitary Engineers, make up the great bulk of the remaining expenditure. The receipts and charges in connection with bacteriological laboratories in Bombay are, however, classified under 'Medical'.

**EXPENDITURE OUTSIDE THE REVENUE ACCOUNT.**

**70.—Capital Outlay on Improvement of Public Health.**

3. This head records the expenditure of a capital nature financed from borrowed funds in connection with projects of public health improvement.

No. 57.—ACCOUNT of RECEIPTS under PUBLIC HEALTH during the year ended 31st March 1948.

	Central Government. (a)	Government of Coorg.	PROVINCIAL GOVERNMENTS.									Total.
			Government of Madras.	Government of Bombay.	Government of West Bengal. (a)	Government of United Provinces.	Government of East Punjab. (a)	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of Orissa.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Sale-proceeds of sera and vaccines, etc. . . . .	18,63,778	..	1,41,029	6,76,575	1,20,906	4,85,812	18,607	4,49,528	1,94,854	5,59,666	..	45,10,755
Contributions . . . . .	..	5,600	19,903	2,73,269	72,703	15,689	..	..	2,949	4,781	1,231	3,86,125
Income from endowments . . . . .	..	..	..	..	10,429	..	..	..	..	1,533	..	11,962
Recoveries of overpayments . . . . .	2	..	57,772	1,25,276	819	14,863	1,212	19,398	64,273	60,879	3,575	3,48,069
Collection of payments for services rendered . . . . .	51,056	..	2,19,127	96,094	177	4,81,262	3,318	1,73,158	3,738	816	675	10,29,421
Miscellaneous . . . . .	56,440	93,414	1,13,259	30,56,501	2,31,435	4,30,852	8,530	25,411	25,873	31,545	7,708	40,80,968
Receipts in England— High Commissioner . . . . .	13	..	126	565	..	..	..	..	..	..	..	704
<b>Total</b> . . . . .	<b>19,71,289</b>	<b>99,014</b>	<b>5,51,216</b>	<b>42,28,280</b>	<b>4,36,469</b>	<b>14,28,478</b>	<b>31,667</b>	<b>6,67,495</b>	<b>2,91,687</b>	<b>6,59,220</b>	<b>13,189</b>	<b>1,03,78,004</b>
<i>Deduct—Refunds</i> . . . . .	..	..	2,108	614	1,662	62,959	379	70	905	6,539	38	75,274
<b>Total Receipts under Public Health</b> . . . . .	<b>19,71,289</b>	<b>99,014</b>	<b>5,49,108</b>	<b>42,27,666</b>	<b>4,34,807</b>	<b>13,65,519</b>	<b>31,288</b>	<b>6,67,425</b>	<b>2,90,782</b>	<b>6,52,681</b>	<b>13,151</b>	<b>1,03,02,730</b>

(a) Represents transactions for the period from 15th August 1947 to 31st March 1948.

No. 57-A.—ACCOUNT of EXPENDITURE under PUBLIC HEALTH during the year ended 31st March 1948.

	Central Government. (a)	Government of Coorg.	PROVINCIAL GOVERNMENTS.									Total.
			Government of Madras.	Government of Bombay.	Government of West Bengal. (a)	Government of United Provinces.	Government of East Punjab. (a)	Government of Bihar.	Govt. of Central Provinces and Berar	Government of Assam.	Government of Orissa.	
Public Health Establishment . . . . .	Rs. 8,42,309	Rs. 15,329	Rs. 21,23,684	Rs. 20,30,110	Rs. 4,59,402	Rs. 39,18,399	Rs. 6,37,346	Rs. 7,91,227	Rs. 4,44,906	Rs. 7,69,016	Rs. 47,936	Rs. 1,20,79,694
Grants for Public Health purposes . . . . .	13,00,364	..	11,23,357	2,52,459	3,72,688	28,37,484	2,70,286	10,84,722	94,031	2,63,789	1,37,180	77,37,263
Transfer to the Fund for the Development of Rural Water Supply . . . . .	..	..	1,00,00,000	..	..	..	..	..	..	..	..	1,00,00,000
Expenses in connection with epidemic diseases	11,68,059	1,13,429	29,04,959	15,48,078	9,04,896	21,70,756	2,53,328	28,55,570	8,91,706	8,89,107	1,01,862	1,38,01,810
Bacteriological Laboratories . . . . .	3,25,330	..	12,98,744	..	1,32,136	..	4,355	46,316	4,231	23,512	19,894	18,54,521
Pasteur Institute. . . . .	1,011	..	..	..	39,344	..	..	30,318	..	1,71,172	3,675	2,45,520
Works . . . . .	3,282	1,498	15,33,150	18,23,324	-2,91,334	5,04,464	..	6,67,821	1,591	1,79,181	1,31,379	45,54,356
Rural Uplift Schemes . . . . .	..	..	..	..	..	1,27,552	..	..	..	..	..	1,27,552
Post War Reconstruction and Development Programme . . . . .	..	..	..	52,95,469	..	..	..	19,55,706	..	..	10,86,186	83,37,361
Charges in England—												
<i>High Commissioner.</i>												
Leave salaries and deputation pay . . . . .	12,324	..	20,407	18,871	..	22,579	3,904	6,906	419	6,121	..	91,531
Sterling Overseas Pay . . . . .	999	..	..	-178	..	..	401	5,466	..	..	..	6,888
Stores for India . . . . .	26,378	..	51,181	99,001	826	39,698	..	..	..	..	..	2,17,084
Govt. Scholarships . . . . .	..	..	..	..	..	2,353	..	..	..	..	..	2,353
Other charges . . . . .	16,572	..	..	4,693	658	550	138	1,384	59	1,191	137	24,782
<b>Total Expenditure under Public Health.</b> . . . . .	<b>36,96,628</b>	<b>1,30,256</b>	<b>1,90,55,482</b>	<b>1,10,80,227</b>	<b>16,18,616</b>	<b>96,23,835</b>	<b>11,69,758</b>	<b>74,45,436</b>	<b>14,37,849</b>	<b>22,94,149</b>	<b>15,28,279</b>	<b>5,90,80,515</b>
Charged . . . . .	..	} 1,30,256	1,802	28,084	..	..	..	32,897	2,010	73,736	11,308	
Voted Authorised . . . . .	36,96,628		1,90,53,680	1,10,52,143	16,18,616	96,23,835	11,69,758	74,12,539	14,35,839	22,20,413	15,16,971	

(a) Represents transactions for the period from 15th August 1947 to 31st March 1948.

P. and F.P. — Civil Administration.

CENTRAL AND PROVINCIAL GOVERNMENTS IN INDIA, FOR THE YEAR 1947-48. (POST-PARTITION) 207

No. 57-B.—ACCOUNT of CAPITAL OUTLAY ON IMPROVEMENT OF PUBLIC HEALTH outside the REVENUE ACCOUNT during and to end of the year 1947-48.

	Provincial.	
	Expenditure during the year.	Expenditure to end of the year.
<b>Government of Bombay.</b>	Rs.	Rs.
Expenditure in connection with Karad Water Works . . . . .	..	80,408
Expenditure in connection with Kirkee Water Works . . . . .	25,000	12,47,720
Expenditure in connection with Sholapur Development Scheme . . . . .	4,050	16,243
Expenditure in connection with Poona Town Planning Scheme . . . . .	..	77,586
Poona Drainage Scheme . . . . .	..	23,59,316
Poona Cantonment Water Supply Scheme . . . . .	69,857	17,46,285
Expenditure on Salsette Water Supply Scheme . . . . .	..	10,75,720
Expenditure on Ambernath Water Supply Scheme . . . . .	-39,526	38,22,801
Expenditure on Badlapur Water Supply Scheme . . . . .	..	8,105
Expenditure on Bahiroba Pumping Station . . . . .	29,551	32,703
Expenditure on Pipe line from the Hotgi Tank to Sholapur . . . . .	7,09,472	11,56,860
Expenditure on construction of wells below the Ekrak Tank . . . . .	..	..
Dam at Sholapur . . . . .	21,786	1,52,423
Expenditure on Ghorpuri Water Supply Scheme . . . . .	3,675	13,448
Yerevada Colony Drainage Scheme . . . . .	48,008	48,008
Post war Reco. struction and Development Programme (Neera Sagar Water Supply Scheme) . . . . .	952	952
<b>TOTAL GOVERNMENT OF BOMBAY</b>	(a)8,72,827	1,18,38,583
<b>Government of United Provinces.</b>		
Ghaziuddin Haidar Canal Sewage Scheme . . . . .	..	5,52,221
<b>Total Capital Outlay outside the Revenue Account</b>	8,72,827	1,23,90,804
	Rs.	
(a) Charged . . . . .	88	
Voted . . . . .	8,72,739	

### XXIX and 40.—Agriculture.

#### REVENUE.

Agricultural receipts are derived mainly from the experimental farms established by Government and from botanical and other public gardens. Agricultural education, which also is dealt with under this head, contributes a small income in the shape of fees.

#### EXPENDITURE WITHIN THE REVENUE ACCOUNT.

2. Under 'Agriculture' are included the cost of the Agricultural Department, the various agricultural experiments conducted by experts, experimental and model farms established by Government for improving agricultural methods agricultural education and certain other miscellaneous expenditure. The expenditure connected with the development of co-operative credit among agriculturists is shown under a separate major head 'Co-operation'. See also para. 2 of the note on '41—Veterinary' on page 212.

3. Accounts of a commercial nature are maintained for certain concerns controlled by the Agricultural Department.

#### EXPENDITURE OUTSIDE THE REVENUE ACCOUNT.

#### 7L.—Capital Outlay on Schemes of Agricultural Improvement and Research.

4. This head records the expenditure of a capital nature financed from borrowed funds in connection with projects of agricultural improvement and research.

## No. 58.—ACCOUNT of RECEIPTS under AGRICULTURE during the year ended 31st March 1948.

	Central Government. (a)	Government of Coorg.	PROVINCIAL GOVERNMENTS.									Total.
			Government of Madras.	Government of Bombay.	Government of West Bengal. (a)	Government of United Provinces.	Government of East Punjab. (a)	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of Orissa.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Agricultural receipts . . . . .	6,52,424	31,415	22,43,475	1,62,18,493	23,77,509	11,56,578	10,85,297	7,00,964	11,53,740	3,13,626	8,26,151	2,67,59,672
Recoveries of overpayments . . . . .	1,622	26	77,200	30,250	4,557	56,236	14,458	15,280	20,793	2,767	1,739	2,24,926
Collection of payments for services rendered .	2,032	..	9,578	7,113	..	5,250	77	67,170	2,002	3,380	128	96,730
<b>Total</b> .	<b>6,56,078</b>	<b>31,441</b>	<b>23,30,253</b>	<b>1,62,55,856</b>	<b>23,82,066</b>	<b>12,18,064</b>	<b>10,99,832</b>	<b>7,83,414</b>	<b>11,76,535</b>	<b>3,19,773</b>	<b>8,28,016</b>	<b>2,70,81,330</b>
<i>Deduct—Refunds</i> .	<i>1,516</i>	<i>..</i>	<i>65,811</i>	<i>5,482</i>	<i>2,120</i>	<i>45,891</i>	<i>..</i>	<i>2,587</i>	<i>2,348</i>	<i>90</i>	<i>1,572</i>	<i>1,27,723</i>
<b>Total Receipts under Agriculture</b> .	<b>6,54,562</b>	<b>31,441</b>	<b>22,64,436</b>	<b>1,62,50,374</b>	<b>23,79,946</b>	<b>11,72,173</b>	<b>10,99,832</b>	<b>7,80,827</b>	<b>11,74,187</b>	<b>3,19,683</b>	<b>8,26,446</b>	<b>2,69,53,607</b>

(a) Represents transactions for the period from 15th August 1947 to 31st March 1948.

	Central Government (a)	Government of Coorg	PROVINCIAL GOVERNMENTS									Total
			Government of Madras	Government of Bombay	Government of West Bengal (a)	Government of United Provinces	Government of East Punjab (a)	Government of Bihar	Government of Central Provinces and Berar	Government of Assam	Government of Orissa	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Direction . . . . .	..	..	3,04,993	2,94,081	55,163	9,87,489	1,08,334	82,412	85,168	70,627	57,736	20,46,003
Superintendence . . . . .	2,19,066	19,475	7,43,528	1,05,110	9,22,323	12,24,333	1,46,394	1,23,476	1,53,536	2,91,053	46,214	30,94,508
Subordinate and expert staff . . . . .	10,86,721	23,033	..	7,89,612	99,812	9,45,660	..	2,77,033	8,52,803	1,15,963	50,722	42,41,359
Experimental Farms . . . . .	1,87,343	..	12,73,098	2,20,829	1,23,594	7,95,614	1,34,571	5,85,640	1,83,673	1,86,912	70,513	37,61,787
Agricultural demonstration and propaganda including public exhibitions and fairs . . . . .	..	19,620	35,64,680	12,25,509	30,22,849	—56,873	16,75,000	29,44,168	2,39,014	1,01,012	67,673	1,28,02,652
Agricultural Experiments and Research . . . . .	1,28,377	11,675	10,28,842	7,88,358	1,53,292	6,87,421	4,38,393	3,36,062	12,46,686	76,592	1,24,820	50,20,318
Agricultural Education . . . . .	2,07,675	..	8,15,794	7,45,464	27,749	10,05,627	44,924	36,951	3,43,863	20,396	25,227	32,73,680
Agricultural Engineering . . . . .	..	..	37,66,020	4,86,985	29,046	38,99,018	10,277	27,541	44,247	..	..	82,63,134
Boring operations . . . . .	20,514	..	..	..	..	4,32,453	58,729	72,593	..	..	13,176	5,97,405
Botanical and other Public Gardens . . . . .	..	..	83,707	..	1,69,662	5,49,225	0,098	300	1,43,927	5,095	..	9,54,014
Indian Council of Agricultural Research Department . . . . .	4,86,983	..	..	..	..	..	..	..	..	..	..	4,86,983
Scheme for the development of Agricultural marketing in India . . . . .	5,16,870	..	71,786	..	..	..	..	..	31,481	2,842	250	6,23,229
Payment of net proceeds of the Agricultural Produce Cess to the Indian Council of Agricultural Research . . . . .	5,56,250	..	..	..	..	..	..	..	..	..	..	5,56,250
Special Rural Uplift Schemes . . . . .	..	..	2,229	..	41,619	16,70,435	..	..	..	32,700	..	17,46,983
Grants-in-aid, Contribution, etc. . . . .	46,78,072	..	18,077	5,49,830	4,62,640	97,084	1,761	..	30,079	..	..	58,37,543
Agricultural Development . . . . .	..	..	..	..	51	..	..	..	..	..	..	51

Cane Development and Regulation of Sugar Industry . . . . .	..	..	..	..	..	22,12,118	..	..	..	..	..	22,12,118
Other charges . . . . .	4,64,319	1,64,978	17,111	5,673	7,35,204	..	17,260	..	955	2,87,997	1,183	16,94,680
Works . . . . .	..	..	5,731	..	..	1,54,064	18,164	3,069	..	65,868	8,973	2,55,869
Special Development Programme . . . . .	..	..	..	91,241	..	..	..	..	..	..	..	91,241
Transfer to the Reserve Fund for Protection of sugar Industry, of the Proceeds of the receipts from sales of foreign stocks of Sugar on decontrol . . . . .	94,74,014	..	..	..	..	..	..	..	..	..	..	94,74,014
Payment of net proceeds of Customs Duty on Coffee to the Indian Coffee Market Expansion Board . . . . .	2,290	..	..	..	..	..	..	..	..	..	..	2,290
Post War Reconstruction and Development Programme . . . . .	1,40,684	..	..	1,97,56,900	..	..	..	7,03,459	..	..	26,79,310	2,32,80,353
Deduct—Amount met from the deposit account of grants for the relief of ground-nut cultivators . . . . .	..	..	17,111	..	..	..	..	..	..	..	..	17,111
Charges in England—												
<i>High Commissioner.</i>												
Leave salaries and deputation pay . . . . .	17,296	..	..	30,300	..	35,155	8,731	8,249	19,740	9,921	..	1,29,392
Sterling Overseas Pay . . . . .	1,164	..	..	..	..	3,878	..	5,769	969	4,645	..	16,425
Stores for India . . . . .	87,813	..	2,873	..	458	..	323	..	..	720	..	92,187
Government Scholarships . . . . .	..	..	..	3,484	1,737	1,800	..	3,556	531	..	..	11,168
Other charges . . . . .	29,215	..	11,250	658	6	..	196	20	193	..	..	41,643
<b>Total Expenditure under Agriculture . . . . .</b>	<b>1,83,04,666</b>	<b>2,38,781</b>	<b>1,16,92,608</b>	<b>2,50,94,034</b>	<b>58,45,205</b>	<b>1,46,44,501</b>	<b>26,65,155</b>	<b>52,10,289</b>	<b>33,76,870</b>	<b>12,72,343</b>	<b>31,45,007</b>	<b>9,14,90,059</b>
Charged . . . . .	..	} 2,38,781	17,470	35,719	..	65,687	..	10,727	19,365	73,109	..	
Voted . . . . .	1,83,04,666		1,16,75,138	2,50,58,315	58,45,205	1,45,78,814	26,65,155	61,90,561	33,57,515	11,99,234	31,15,607	



No. 58-B.—ACCOUNT of CAPITAL OUTLAY ON SCHEMES of AGRICULTURAL IMPROVEMENT and RESEARCH outside the REVENUE ACCOUNT during and to end of the year 1947-48.

	Central Government. (c)	Provincial Governments.		
		Government of Bombay.	Government of West Bengal (c)	Government of United Provinces.
	Rs.	Rs.	Rs.	Rs.
Expansion of the Indian Institute of Agricultural Research	1,01,156	..	..	..
Multiplication of quality potato seeds at farm in Darjeeling and in plain	..	..	80,510	..
Establishment of Sin Seed multiplication farms	..	..	1,486	..
Seed and Implement Operations Scheme	..	..	..	-60,77,137
District Boring Operations	..	..	..	19,22,471
Establishment of Jute Seed multiplication farms	..	..	18,041	..
Expenditure during 1947-48 (Voted/Authorised)	1,01,156	..	1,00,037	-41,54,666
Expenditure outside the Revenue Account to end of 1947-48	(d)34,75,812	(a)94,776	(c)1,65,629	(b)42,04,977

(a) Represents expenditure incurred in 1923-24 on account of cost of acquisition of land for the Agricultural College, Poona

(b) Includes Rs. 4,04,328 on account of capital expenditure in connection with extension of the Agricultural College, Cawnpore.

(c) Represents transactions for the period from 15th August 1947 to 31st March 1948.

(d) As the capital expenditure relates to areas now in India, the entire amount has been carried forward to the Indian books. The capital expenditure upto 14th August 1947, determined for this purpose is provisional pending the closing of the 1947-48 (Pre-partition) accounts.

(e) Includes Rs. 65,592 representing the share of progressive expenditure upto 14-8-1947 relating to West Bengal.

XXIX-A and 40-A.—Rural Development.

These major heads were opened from the accounts for 1942-43 to record the transactions connected with rural development in the United Provinces. Such transactions were previously classified under "XXIX/40—Agriculture", but since rural development in the province included also medical, public health, industrial, educational, etc., activities, it was decided to record the connected transactions under a separate major head, in preference to having them dispersed over the different major heads concerned. In 1943-44 the Govt. of United Provinces, however, decided to record the transactions connected with the actual execution of the Development Schemes under a distinct minor head "Rural Uplift Schemes" subordinate to the respective departmental heads instead of under these major heads. Since then these major heads are left with the receipts and charges relating to Direction and Organisation only. The transactions in connection with rural development in Madras, West Bengal, and Assam are still classified under "XXIX/40—Agriculture".

No. 59—ACCOUNT of RECEIPTS under RURAL DEVELOPMENT for the year ended 31st March 1948.

PROVINCIAL GOVERNMENTS.		Rs.
Government of United Provinces.		
Rural development receipts		28,201
Recoveries of overpayments		3,066
		31,267
Deduct—Refunds		58
	Total Receipts	31,209

No. 59-A.—ACCOUNT of EXPENDITURE ON RURAL DEVELOPMENT for the year ended 31st March 1948

PROVINCIAL GOVERNMENTS.		Rs.
Government of United Provinces.		
Direction and Organisation		25,61,334
	Total Expenditure (Voted)	25,61,334

XXX and 41.—Veterinary.

REVENUE.

The Veterinary College and School fees, the receipts from the sale of the anti-rinderpest serum issued from the Indian Institute of Veterinary Research, Muktesar, and those derived from the Hissar Cattle Farm in the East Punjab constitute the bulk of the Veterinary receipts.

EXPENDITURE.

2. The expenditure consists mainly of the cost of the Civil Veterinary Department, veterinary education the expenditure on the maintenance of veterinary hospitals and dispensaries and of breeding operations. Charges for breeding operations in Provinces in which cattle, sheep and poultry breeding is under the control of the Agricultural Department are, however, accounted for under '40—Agriculture'.

No. 60.—ACCOUNT of RECEIPTS under VETERINARY during the year ended 31st March 1948.

	Central Government. (a)	Government of Coorg.	PROVINCIAL GOVERNMENTS.									Total.
			Government of Madras.	Government of Bombay.	Government of West Bengal. (a)	Government of United Provinces.	Government of East Punjab. (a)	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of Orissa.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Veterinary College and School fees . . . . .	..	..	45,905	21,780	31,343	..	..	9,111	..	..	..	1,08,130
Other receipts . . . . .	8,27,476	11,453	2,20,434	13,934	20,364	4,67,723	1,36,152	1,46,130	2,45,021	2,341	83,420	21,74,457
Animal Husbandry . . . . .	..	..	..	..	..	97,318	..	..	..	..	..	97,318
Fisheries . . . . .	..	..	..	..	..	77,480	..	..	..	..	..	77,480
Collection of payments for services rendered .	2,704	91	8,063	836	23,936	736	2,141	85,433	722	38,924	9,592	1,73,178
Receipts in England—												
High Commissioner . . . . .	..	..	..	482	..	..	..	..	..	..	..	482
<b>Total</b> . . . . .	<b>8,30,180</b>	<b>11,544</b>	<b>2,74,402</b>	<b>37,032</b>	<b>75,643</b>	<b>6,43,257</b>	<b>1,38,293</b>	<b>2,40,674</b>	<b>2,45,743</b>	<b>41,265</b>	<b>93,021</b>	<b>26,31,054</b>
<i>Deduct—Refund</i> . . . . .	..	..	972	504	56	3,807	714	616	99	13	20	6,801
<b>Total Receipts under Veterinary</b> . . . . .	<b>8,30,180</b>	<b>11,544</b>	<b>2,73,430</b>	<b>36,528</b>	<b>75,587</b>	<b>6,39,450</b>	<b>1,37,579</b>	<b>2,40,058</b>	<b>2,45,644</b>	<b>41,252</b>	<b>93,001</b>	<b>26,24,253</b>

F. and P. — Civil Administration.

(a) Represents transactions for the period from 15th August 1947 to 31st March 1948.

	PROVINCIAL GOVERNMENTS											Total
	Central Government (a)	Government of Coorg	Government of Madras	Government of Bombay	Government of West Bengal (a)	Government of United Provinces	Government of East Punjab (a)	Government of Bihar	Government of Central Provinces and Berar	Government of Assam	Government of Orissa	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Direction . . . . .	..	..	..	..	..	1,41,683	77,103	..	..	..	..	2,18,786
Superintendence . . . . .	1,02,273	3,727	4,28,114	2,49,779	89,096	1,92,438	77,085	1,51,672	1,49,878	58,209	27,713	15,29,984
Veterinary Education and Research	..	20,176	3,17,210	1,42,893	1,53,385	8,12,205	70,040	95,792	1,01,910	10,741	48,047	17,72,399
Subordinate establishment . . . . .	..	..	5,91,729	3,36,575	83,187	1,39,621	3,07,726	65,620	2,61,864	1,91,975	2,961	18,81,258
Hospitals and dispensaries . . . . .	9,184	32,154	6,49,924	1,11,992	2,27,125	5,20,657	1,65,431	2,37,945	1,05,164	27,431	1,14,706	22,01,713
Breeding Operations . . . . .	14,516	39,345	10,31,098	..	..	7,73,990	4,84,608	2,49,105	5,11,413	..	1,06,572	32,10,647
Prizes . . . . .	..	900	..	..	..	12,413	..	2,308	..	..	..	15,821
Camel Specialist . . . . .	..	..	..	..	..	..	3,591	..	..	..	..	3,591
Bacteriologist . . . . .	..	..	..	..	..	1,27,269	..	..	..	..	..	1,27,269
Other charges . . . . .	11,85,095	..	1,37,997	83,752	..	52,157	..	36,055	1,08,138	..	20,984	16,24,178
Works . . . . .	..	..	..	..	..	31,057	4,142	1,43,472	34,000	..	5,540	2,18,211
Animal Husbandry Experiments and Research . . . . .	..	..	..	..	..	10,24,461	..	..	..	..	..	10,24,461
Fisheries . . . . .	..	..	..	..	..	3,07,083	..	..	..	..	..	3,07,083
Post War Reconstruction and Development Programme . . . . .	..	..	..	3,44,179	..	..	..	..	..	..	4,44,541	7,88,720
Rural Uplift Schemes . . . . .	..	..	..	..	..	2,71,236	..	..	..	..	..	2,71,236
Deduct—Amount transferred to the head " 63-B—Post War Reconstruction and Development Scheme	..	..	..	..	..	..	37,708	..	..	..	..	37,708
Charges in England— High Commissioner	..	..	..	..	..	..	..	..	..	..	..	..
Leave salaries and deputation pay	8,704	..	20,505	16,203	..	8,259	..	..	..	..	..	53,671
Sterling Overseas Pay . . . . .	4,271	..	1,955	..	..	1,766	2,619	..	..	..	..	10,611
Stores for India . . . . .	8,832	..	2,587	..	132	758	..	..	..	..	..	12,309
Government Scholarships . . . . .	..	..	..	607	..	..	..	12,311	..	..	..	12,918
Other charges . . . . .	102	..	..	998	..	629	30	..	5,249	115	..	7,123
<b>Total Expenditure under Veterinary</b>	<b>13,32,977</b>	<b>96,302</b>	<b>31,81,119</b>	<b>12,86,978</b>	<b>5,52,925</b>	<b>44,17,682</b>	<b>11,54,667</b>	<b>9,94,280</b>	<b>12,77,616</b>	<b>2,88,471</b>	<b>7,71,064</b>	<b>1,53,54,081</b>
Charged . . . . .	..	} 96,302 {	14,704	5,125	..	16,898	1,309	..	..	9,535	..	
Voted . . . . .	13,32,977		31,66,415	12,81,853	5,52,925	44,00,784	11,53,358	9,94,280	12,77,616	2,78,936	7,71,064	
Authorised . . . . .												

(a) Represents transactions for the period from 15th August 1947 to 31st March 1948.

**XXXI and 42.—Co-operation.**

These major heads record the recoveries made and expenditure incurred by the Registrars, Co-operative Societies.

**No. 61.—ACCOUNT OF RECEIPTS under Co-OPERATION during the year ended 31st March 1948.**

	PROVINCIAL GOVERNMENTS.											Total
	Central Govern-ment. (a)	Govern-ment of Coorg.	Govern-ment of Madras.	Govern-ment of Bombay.	Govern-ment of West Bengal. (a)	Govern-ment of United Provinces.	Govern-ment of East Punjab. (a)	Govern-ment of Bihar.	Govern-ment of Central Provinces and Berar.	Govern-ment of Assam.	Govern-ment of Orissa.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Audit fees . . . . .	87	1,301	1,28,680	2,11,392	1,70,100	93,283	..	32,181	9,816	5,592	13,424	6,63,756
Miscellaneous receipts . . . . .	619	..	7,74,473	2,33,899	34,779	54,701	22,545	3,677	39,027	230	24,518	11,88,488
<b>Total</b> . . . . .	706	1,301	9,03,053	4,45,291	2,04,879	1,47,984	22,545	35,858	48,843	5,842	37,042	18,51,244
Deduct—Refunds . . . . .	..	..	14,146	3,992	9,150	352	36	..	25	..	..	27,797
<b>Total Receipts under Co-operation.</b>	706	1,301	8,88,907	4,41,299	1,95,729	1,47,632	22,509	35,858	48,818	5,842	37,042	18,23,447

(a) Represents transactions for the period from 15th August 1947 to 31st March 1948.

**No. 61-A.—ACCOUNT OF EXPENDITURE under Co-OPERATION during the year ended 31st March 1948.**

Direction . . . . .	..	..	2,53,562	1,79,066	..	2,35,451	1,63,744	1,07,353	4,61,430	91,668	..	14,05,274
Superintendence . . . . .	86,466	45,792	38,01,458	14,65,592	6,49,856	4,88,663	6,39,739	2,01,474	..	2,73,791	2,13,807	77,6,637
Grants-in-aid . . . . .	20,801	..	2,14,411	2,04,393	1,000	8,13,098	1,57,961	11,94,984	34,633	9,000	2,111	26,77,392
Other charges . . . . .	..	..	..	4,59,278	61,811	4,71,769	..	4,73,060	3,72,155	3,534	44,021	18,75,638
Special Development Programme . . . . .	..	..	..	87,060	..	..	..	..	..	..	..	87,060
Rural Uplift Schemes . . . . .	..	..	..	..	..	90,859	..	..	..	..	..	90,859
Post War Reconstruction and Development Programme . . . . .	..	..	..	20,03,600	..	..	..	1,20,201	..	..	2,28,656	23,52,437
Deduct—Amount transferred to the head "B.B.—Post War Reconstruction and Development Schemes." . . . . .	..	..	..	..	..	..	..	..	..	..	..	..
College industry . . . . .	..	..	..	6,62,015	..	..	3,07,676	..	..	..	..	3,07,676
Charges in England— <i>High Commissioner.</i> . . . . .	..	..	..	..	..	..	..	..	..	..	..	6,62,015
Scholarships . . . . .	..	..	..	..	..	..	..	..	8,630	..	..	8,630
Stipend over seas Pay . . . . .	..	..	..	..	..	..	..	..	..	850	..	850
Other Charges . . . . .	..	..	..	..	..	2,581	..	..	..	..	..	2,581
<b>Total Expenditure under Co-operation.</b>	1,07,266	45,792	42,69,431	50,61,004	6,02,667	21,02,421	6,56,766	20,07,072	8,76,854	3,78,943	5,13,875	1,67,11,691
Charged . . . . .	..	45,792	13,927	22,652	..	—1,497	..	1,322	..	12,040	..	..
Voted . . . . .	..	..	..	..	..	..	..	..	..	..	..	..
Authorised . . . . .	1,07,266	..	42,55,504	50,78,372	6,02,667	21,03,918	6,56,766	20,07,750	8,76,854	3,66,903	5,13,875	1,67,11,691

(a) Represents transactions for the period from 15th August 1947 to 31st March 1948.

**XXXII and 43.—Industries and Supplies**

Formerly the nomenclature of these heads was XXXII/43 "Industries". The present nomenclature has been adopted since 15th August, 1947 when the major heads "XXXV/46 Department of Industries and Supplies" were amalgamated with these heads.

These heads embrace the transactions connected with the regular industries conducted by Governments, Cichona plantations, manufacture of drugs and industrial education. In Madras and the East Punjab the schools of Arts are also under the Industries Department.

2. In addition, the transactions relating to the late Department of Industries and Supplies which, prior to 15th August, 1947 were recorded under the major heads "XXXV/46—Department of Industries and Supplies" (now defunct) are also recorded under these major heads with the exception, that the charges pertaining to its Secretariat are now booked under the Major Head "25—General Administration".

The Department of Industries and Supplies when originally constituted, was designated as the Indian Stores Department. From the 15th August, 1947 it has been redesignated as the Ministry of Industry and Supply. It is intended to effect economical purchases of stores in India on behalf of all Ministries of the Central Government and Local Administrations, as well as of such Provincial Governments, Company-worked Railways, Port Trusts, Corporations and Municipalities and similar quasi-public bodies and Indian States as may desire to avail themselves of its services. It also undertakes the inspection of stores purchased by various Ministries of Government and Railways direct. It holds no stocks of stores of any kind. On receipt of an indent, supply is arranged for either by placing separate orders for the stores with firms in India or by combining the demand with others for compliance under a 'running' or 'rate' contract. The Ministry levies a charge of 1 per cent for purchase and 1 per cent for inspection or 2 per cent in all on the total cost of orders placed through its agency. In the case of inspections and tests of stores not purchased through this Ministry it levies inspection and testing fees at the rates prescribed by the Central Government. The Ministry also encourages and renders considerable assistance to Indian Industries both directly by way of advice to manufacturers and by assisting them to find markets for their products.

**CAPITAL EXPENDITURE****43-A.—Capital Outlay on Industrial Development within the Revenue Account****72.—Capital Outlay on Industrial Development outside the Revenue Account**

These capital major heads exhibit the capital outlay on certain Industrial Development Schemes undertaken by the Central and Provincial Governments. All expenditure of a capital nature is recorded in the first instance under the head "72—Capital Outlay on Industrial Development outside the Revenue Account," and any expenditure which a Government may decide to meet from revenue is deducted from the total expenditure recorded under this head and transferred to the head "43-A—Capital Outlay on Industrial Development within the Revenue Account."

No. 62.—ACCOUNT of RECEIPTS under INDUSTRIES AND SUPPLIES during the year ended 31st March 1948.

	Central Government. (a)	PROVINCIAL GOVERNMENTS.									Total.
		Government of Madras.	Government of Bombay.	Government of West Bengal. (a)	Government of United Provinces.	Government of East Punjab. (a)	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of Orissa.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Industries</b> . . . . .	3,885	51,18,851	7,43,839	99,438	71 68,267	1,34,340	45,61,431	2,43,423	14,168	6,68,277	1,88,05,919
<b>Cinchona plantations</b> . . . . .	..	11,50,613	..	11,50,350	..	..	..	..	..	..	23,00,963
Rehabilitation programme . . . . .	..	..	..	79,351	..	..	..	..	..	..	79,351
Fisheries . . . . .	5,593	9,10,963	3,08,058	19,733	..	12,572	4,153	..	..	86,338	13,47,410
Government Test House . . . . .	43,361	..	..	..	..	..	..	..	..	..	43,361
Receipts of the Coal Commissioner . . . . .	5,454	..	..	..	..	..	..	..	..	..	5,454
Overseas Communication Service . . . . .	65,86,336	..	..	..	..	..	..	..	..	..	65,86,336
Recoveries of overpayments . . . . .	5	80,112	2,624	745	13,843	1,220	629	428	600	621	1,60,827
Collection of payments for services rendered . . . . .	1,405	23,902	..	21,839	4,130	1,134	467	..	..	..	52,867
<b>Fees on account of purchase of stores</b> . . . . .	24,83,337	..	..	..	..	..	..	..	..	..	24,83,337
<b>Fees on account of Inspection of Stores purchased through the Ministry of Industry and Supply</b> . . . . .	19,09,259	..	..	..	..	..	..	..	..	..	19,09,259
<b>Fees on account of Inspection of Stores not purchased through the Ministry of Industry and Supply</b> . . . . .	4,74,181	..	..	..	..	..	..	..	..	..	4,74,181
<b>Other Miscellaneous Receipts</b> . . . . .	24,01,873	..	..	..	..	..	..	..	..	..	24,01,873
<b>Receipts on account of Government Share of increase in cloth prices</b> . . . . .	4,24,82,988	..	..	..	..	..	..	..	..	..	4,24,82,988
<b>Receipts on account of Cotton Textile Equalisation of prices</b> . . . . .	87,36,834	..	..	..	..	..	..	..	..	..	87,36,834
<b>Receipts in England— High Commissioner</b> . . . . .	232	..	..	..	..	..	7,683	..	..	..	7,915
	6,51,34,743	72,84,441	10,54,521	13,71,456	71,86,240	1,99,266	45,74,353	2,43,851	14,768	7,55,236	8,78,18,875
<b>Deduct—Refunds</b> . . . . .	986	35,796	1,990	225	63,804	..	20,604	1,48,139	..	1,77,744	4,48,688
<b>Total Receipts under Industries and Supplies</b> . . . . .	6,51,33,757	72,48,645	10,52,531	13,71,231	71,22,436	1,99,266	45,54,349	95,712	14,768	5,77,492	8,78,70,187

(a) Represents transactions for the period from 15th August 1947 to 31st March 1948.

No. 62-A.—ACCOUNT of EXPENDITURE under INDUSTRIES AND SUPPLIES during the year ended 31st March 1948.

	Central Government. (b)	PROVINCIAL GOVERNMENTS.										Total.
		Government of Coorg.	Government of Madras.	Government of Bombay.	Government of West Bengal. (b)	Government of United Provinces.	Government of East Punjab. (b)	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of Orissa.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Industries . . . . .	34,245	..	60,20,092	12,46,987	42,66,902	66,85,961	8,19,265	27,62,539	7,29,335	4,09,381	4,06, 66	2,33,81,373
Orchena plantations . . . . .	..	..	17,65,596	..	14,65,735	..	..	..	..	..	..	32,31,331
Cottage Industries . . . . .	..	..	2,25,983	(a)	..	..	..	..	..	..	..	2,25,983
Rehabilitation Programme . . . . .	..	..	..	..	43,766	..	..	..	..	..	..	43,766
Fisheries . . . . .	3,77,205	3,492	27,65,288	7,06,649	1,70,341	..	58,352	58,821	..	2,304	7,610	41,50,062
Grants-in-aid . . . . .	36,10,000	..	2,22,066	..	..	1,91,333	..	14,524	..	..	..	40,37,923
Works . . . . .	89,101	..	1,54,849	..	55,257	7,01,547	..	..	..	18,579	..	10,19,333
Government Test House . . . . .	2,95,673	..	..	..	..	..	..	..	..	..	..	2,95,673
Scientific and Industrial Research . . . . .	33,262	..	..	..	..	..	..	..	..	..	..	33,262
Central Sericulturals Research Station . . . . .	36,473	..	..	..	..	..	..	..	..	..	..	36,473
Special Development Programme . . . . .	..	..	..	31,142	..	..	..	..	..	..	..	31,142
Cost of stores purchased for other offices . . . . .	..	..	..	1,77,043	..	..	..	..	..	..	..	1,77,043
Deduct—Value of stores supplied to other offices . . . . .	..	..	..	55,366	..	..	..	..	..	..	..	55,366
Post War Reconstruction and Development Programme . . . . .	..	..	..	6,09,578	..	..	..	86,792	..	..	12,52,231	19,48 601
Transfers to Cotton Textile Fund . . . . .	10,45,240	..	..	..	..	..	..	..	..	..	..	10,45,240
Overseas Communication Service . . . . .	30,80,989	..	..	..	..	..	..	..	..	..	..	30,80,989
Directorate General . . . . .	69,34,763	..	..	..	..	..	..	..	..	..	..	69,34,763
Purchase Organisations . . . . .	1,768	..	..	..	..	..	..	..	..	..	..	1,768
Inspection Organisations . . . . .	18,10,454	..	..	..	..	..	..	..	..	..	..	18,10,454
Other Organisations . . . . .	50,77,860	..	..	..	..	..	..	..	..	..	..	50,77,860

Transfer to the Cotton Textile Equalisation Fund	87,36,854	..	..	..	..	..	..	..	..	..	..	87,36,854
Expenditure on account of Cotton Textile Equalisation Fund	73,175	..	..	..	..	..	..	..	..	..	..	73,175
Deduct—Amount met from Cotton Textile Equalisation Fund	73,175	..	..	..	..	..	..	..	..	..	..	73,175
Deduct—Amount transferred to head " 63-B—Post War Reconstruction and Development Scheme "	..	..	..	..	..	..	1,30,219	..	..	..	..	1,30,219
<b>Charges in England—</b>												
<b>Secretary of State—</b>												
India Supply Mission in U.S.A.	46,518	..	..	..	..	..	..	..	..	..	..	46,518
<i>High Commissioner.</i>												
Leave salaries and deputation pay	89,808	..	35,000	960	..	25,130	..	105	..	..	..	1,51,003
Sterling Overseas Pay	15,287	..	..	..	3,492	..	..	..	..	..	..	18,779
Government Scholarships	..	..	1,506	64,438	62,240	45,779	..	1,37,682	..	..	..	3,11,645
Stores for India	2,581	..	80,909	701	574	735	11,179	..	..	..	..	96,082
Other charges	21,310	..	8	604	6,499	4,281	..	4	121	..	..	32,827
<b>India Stores Department in London—</b>												
Salaries	9,81,569	..	..	..	..	..	..	..	..	..	..	9,81,569
Wages of Artificers, Labourers, etc.	45,049	..	..	..	..	..	..	..	..	..	..	45,049
Professional Inspection of Stores	2,80,115	..	..	..	..	..	..	..	..	..	..	2,80,115
Office contingencies, etc.	79,937	..	..	..	..	..	..	..	..	..	..	79,937
Deduct—Recoveries	34,91,528	..	..	..	..	..	..	..	..	..	..	34,91,528
India Supply Mission in U. S. A.	8,50,840	..	..	..	..	..	..	..	..	..	..	8,50,840
Loss or gain by Exchange	..	..	1	..	..	..	..	..	..	..	..	1
<b>Total Expenditure under Industries and Supplies</b>	<b>3,00,85,354</b>	<b>3,492</b>	<b>1,12,71,298</b>	<b>27,82,736</b>	<b>60,74,806</b>	<b>76,54,796</b>	<b>7,58,577</b>	<b>30,60,407</b>	<b>7,29,456</b>	<b>4,30,264</b>	<b>16,66,507</b>	<b>6,45,17,723</b>
Charged	1,801	3,492	2,57,930	..	..	11,958	..	4,920	..	6,861	234	
Voted												
Authorized	3,00,83,753		1,10,13,368	27,82,736	60,74,806	76,42,838	7,58,577	30,55,547	7,29,456	4,23,403	16,66,273	

F. and P. — Civil Administration  
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(a) Charges for Cottage Industries in Bombay are accounted for under " 42—Co-operation ".  
 (b) Represents transactions for the period from 15th August, 1947 to 31st March, 1948.



## No. 62-B.—ACCOUNT of CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT during and to end of the year 1947-48.

	Central Govern- ment. (a)	Govern- ment of Madras.	Govern- ment of Bombay.	Govern- ment of West Bengal (a)	Govern- ment of United Provinces.	Govern- ment of Orissa.	Govern- ment of Central Provinces and Berar.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Fertilizer Factory Sindri . . . . .	1,92,95,227	..	..	..	..	..	..
Cinchona Plantation . . . . .	..	12,97,547	..	..	..	..	..
Manufacture of Vegetable ghee . . . . .	..	66,990	..	..	..	..	..
Fish—Liver oil Industries . . . . .	..	2,046	..	..	..	..	..
Provincial Industrial Co-operative As- sociation Ltd. . . . .	..	..	29,000	..	..	..	..
Investment in the shares of capital of Hindustan Aircraft Ltd. . . . .	66,66,600	..	..	..	..	..	..
Scheme to develop charcoal manufacture, in Kanara District . . . . .	..	..	75,000	..	..	..	..
Investment of shares in Commercial concer- ns Industrial Centres . . . . .	..	..	..	28,834	..	6,20,000	..
Grants to the Council of Scientific and Industrial Research for capital expendi- ture on Laboratories . . . . .	18,75,000	..	..	..	..	..	..
Fisheries Research Institute . . . . .	3,02,060	..	..	..	..	..	..
Overseas communication Service . . . . .	86,714	..	..	..	..	..	..
North Calcutta Rural Electrification Scheme . . . . .	..	..	..	1,64,203	..	..	..
Exploitation of coastal estuarine fisheries and provision of fishing fleet . . . . .	..	..	..	76,520	..	..	..
Establishment of silk reeler co-operative Societies . . . . .	..	..	..	1,97,158	..	..	..
Diesel electric pool . . . . .	..	..	..	169	..	..	..
Central workshop and stores Work Bone Meal Industries . . . . .	..	..	..	..	..	..	12,969
Sardarayan Oil Products Ltd. (Soap Factory) . . . . .	..	..	..	..	..	..	10,000
National News print and paper Mills Ltd. National Aluminium company . . . . .	..	..	..	..	..	..	5,00,000
Charges in England— High Commissioner—Stores . . . . .	..	6,140	..	..	..	..	..
Loss or gain by Exchange . . . . .	..	11	..	..	..	..	..
<b>Total Expenditure during 1947-48 . . . . .</b>	<b>2,82,25,601</b>	<b>13,72,734</b>	<b>1,04,000</b>	<b>4,66,884</b>	<b>..</b>	<b>6,20,000</b>	<b>6,42,969</b>
<b>Deduct—Amount financed from Ordinary Revenues (Voted) . . . . .</b>	<b>..</b>	<b>2,046</b>	<b>1,04,000</b>	<b>..</b>	<b>..</b>	<b>6,20,000</b>	<b>..</b>
<b>Net Expenditure outside { Voted the Revenue Account during { Authorised 1947-48. . . . .</b>	<b>2,82,25,601</b>	<b>13,70,688</b>	<b>..</b>	<b>4,66,884</b>	<b>..</b>	<b>..</b>	<b>6,42,969</b>
<b>Total Expenditure to end of 1947-48 . . . . .</b>	<b>6,28,52,029</b> (c)	<b>87,99,645</b>	<b>2,79,000</b>	<b>8,71,261</b>	<b>(b)1,68,673</b>	<b>6,20,000</b>	<b>6,42,969</b>
<b>Deduct—Expenditure financed from Ordinary Revenues . . . . .</b>	<b>..</b>	<b>22,12,356</b>	<b>2,79,000</b>	<b>..</b>	<b>..</b>	<b>6,20,000</b>	<b>..</b>
<b>Net Expenditure outside the Revenue Account</b>	<b>6,28,52,029</b>	<b>65,87,289</b>	<b>..</b>	<b>8,71,261</b> (d)	<b>1,68,673</b>	<b>..</b>	<b>6,42,969</b>

(a) Represents transactions for the period from 15th August 1947 to 31st March 1948.

(b) Represents capital outlay on Wood Working Institute, Bareilly, which was transferred to this head from "52-A—Capital outlay on forests" in 1926-27.

(c) As the capital expenditure relates to areas now in India, the entire amount has been carried forward to the Indian books. The capital expenditure upto 14.8.1947, determined for this purpose is provisional pending the closing of the 1947-48 (Pre-partition) accounts.

(d) Includes Rs. 4,04,377 representing the share of progressive expenditure upto 14.8.1947 relating to West Bengal.

## XXXIII and 44.—Aviation

Receipts and Expenditure in connection with Civil aviation appear under these heads. Military aviation is dealt with under 'Defence Services'. Expenditure connected with the Aerial mail service is taken to 'Posts and Telegraphs'. Expenditure on buildings, aerodromes, landing grounds and other works connected with civil aviation in India, of which the administrative control has been transferred from the Public Works Department to the Director of Civil Aviation in India, is recorded under this head. The charges debited to the head "Special Services and Miscellaneous Expenditure" include payments to Posts and Telegraphs Department for wireless services.

## CAPITAL EXPENDITURE

## 44-A.—Capital Outlay on Civil Aviation within the Revenue Account

## 72-A.—Capital Outlay on Civil Aviation outside the Revenue Account

These capital major heads have been opened in the accounts for exhibition of the capital expenditure incurred in the development of civil aviation.

Except in the case of expenditure from the Fund for the Development of Civil Aviation, all works expenditure which under the allocation rules applicable to this Department is debitable to capital, is recorded in the first instance under the major head "72-A—Capital Outlay on Civil Aviation outside the Revenue Account," and at the end of the year any expenditure which the Government concerned may decide to meet from revenue is deducted in lump from the total expenditure recorded under this head and transferred to the major head "44-A—Capital outlay on Civil Aviation within the Revenue Account".

Expenditure of a capital nature met from the Fund for the Development of Civil Aviation is recorded under the head "44-A—Capital Outlay on Civil Aviation", an equivalent amount being transferred from the Fund in the Deposit section of accounts as a deduct entry. Expenditure which is debitable to Revenue Account falls under the major head "44—Aviation".

## No. 63.—ACCOUNT of RECEIPTS under CIVIL AVIATION during the year ended 31st March 1948.

CENTRAL GOVERNMENT.(a)		Rs.
Aviation Receipts . . . . .		13,13,531
Miscellaneous . . . . .		1,077
	Total Receipts of the Central Government	13,14,608
PROVINCIAL GOVERNMENTS.		
Government of Bihar—Aviation Receipts . . . . .		706
	Total Receipts of the Provincial Governments	706
	Total Receipts under Civil Aviation	13,15,314

(a) Represents transactions for the period from 15th August 1947 to 31st March 1948.

No. 66-A.—ACCOUNT of EXPENDITURE of MISCELLANEOUS DEPARTMENTS during the year ended 31st March 1948.

	Central Government. (a)	Government of Coorg.	PROVINCIAL GOVERNMENTS									Total
			Government of Madras.	Government of Bombay.	Government of West Bengal. (a)	Government of United Provinces.	Government of East Punjab. (a)	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of Orissa.	
<b>Labour and Emigration—</b>	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Emigration	9,377	..	..	..	..	..	..	..	..	..	..	9,377
Inspector of Factories	274	1,958	2,47,123	2,26,151	1,07,159	61,484	20,942	69,437	38,246	50,950	5,335	8,29,059
Labour	29,682	..	58,41,296	9,34,557	72,657	7,00,179	3,726	1,49,459	1,08,445	59,422	1,730	79,01,153
Total	39,333	1,958	60,88,419	11,60,708	1,79,816	7,81,663	24,668	2,18,896	1,46,691	1,10,372	7,065	87,39,589
<b>Inspections and Tests—</b>												
Explosives	1,70,827	..	..	..	..	..	..	..	..	..	..	1,70,827
Inspector of Steam Boilers	26,359	..	93,045	1,59,726	71,255	41,764	10,602	1,14,036	53,011	60,485	..	6,30,283
Total	1,97,186	..	93,045	1,59,726	71,255	41,764	10,602	1,14,036	53,011	60,485	..	8,01,110
<b>Statistics—</b>												
Bureau of Commercial Intelligence including Statistics	12,21,256	..	..	..	..	..	..	..	..	..	..	12,21,256
Census	2,22,501	..	..	..	..	..	..	..	..	..	..	2,22,501
Gazetteer and Statistical Memoirs	..	..	..	..	..	..	..	..	..	100	..	100
Provincial Statistics	..	..	26,042	10,802	12,232	..	1,265	17,74,342	20,051	295	25,489	18,70,518
Total	14,43,757	..	26,042	10,802	12,232	..	1,265	17,74,342	20,051	395	25,489	33,14,375
<b>Miscellaneous—</b>												
Registration of Accountants	10,146	..	..	..	..	..	..	..	..	..	..	10,146
Preservation and translation of ancient manuscripts	..	..	..	3,000	3,637	1,775	..	..	..	18,737	..	27,149
Superintendent of Insurance	2,42,007	..	..	..	..	..	..	..	..	..	..	2,42,007
Examinations	..	4,992	7,53,578	22,966	..	..	..	5,974	500	..	3,229	7,91,239
Indian Library	70,903	..	..	..	..	..	..	..	..	..	..	70,903
Controller of Patents and Designs	1,80,469	..	..	..	..	..	..	..	..	..	..	1,80,469
Indian War Memorial	5,005	..	..	..	..	..	..	..	..	..	..	5,005
Registrar of Joint Stock Companies	1,69,583	..	..	..	..	..	..	..	..	..	..	1,69,583
Registrar of Trade Marks	3,30,751	..	..	..	..	..	..	..	..	..	..	3,30,751
Transfer to Mica Mines Labour Welfare Fund	9,50,057	..	..	..	..	..	..	..	..	..	..	9,50,057
Transfer to the Coal Mines Labour Welfare Fund	48,97,090	..	..	..	..	..	..	..	..	..	..	48,97,090
Expenditure on Mica Mines Labour Welfare Measures	9,023	..	..	..	..	..	..	..	..	..	..	9,023
Deduct—Amount met from the Mica Mines Labour Welfare Fund (a)	9,023	..	..	..	..	..	..	..	..	..	..	9,023

Scheme for the Improvement Production Marketing and Distribution of Coal and Coke—													
Administration charges paid to other Governments Departments, etc.	7,27,080	..	..	..	..	..	..	..	..	..	..	..	7,27,080
Other charges	7,475	..	..	..	..	..	..	..	..	..	..	..	7,475
Deduct—Amount met from the Coal Production Fund	7,34,555	..	..	..	..	..	..	..	..	..	..	..	7,34,555
Administration of Indian Partnership Act, 1932	2,631	..	6,652	6,606	4,723	..	1,846	70	2,300	..	15	..	24,843
Administration of Bengal Money Lenders' Act, 1940	..	..	..	..	10,333	..	..	..	..	..	..	..	10,333
Employment exchanges	..	..	..	..	..	..	..	2,43,720	..	..	..	..	2,43,720
Miscellaneous	22,412	..	1,99,839	71,83,315	4,87,378	..	1,36,386	26,383	84,981	..	..	..	81,40,694
Welfare Organisation of Seamen	8,90,349	..	..	..	..	..	..	..	..	..	..	..	8,90,349
Government Transport Service Works	..	..	..	16,48,825	..	26,45,598	..	..	..	..	..	..	42,94,423
	..	..	..	..	..	9,58,813	..	..	..	118	5,778	..	9,64,709
Indian Dairy Department	5,44,758	..	..	..	..	..	..	..	..	..	..	..	5,44,758
Special Development Programme	..	..	..	1,20,680	..	..	..	..	..	..	..	..	1,20,680
Controller of Rents	..	..	..	..	93,064	..	..	..	..	..	..	..	93,064
Fire Services	1,63,769	..	47,98,791	..	..	..	..	..	..	..	1,38,857	..	51,01,417
Post War Reconstruction and Development Programme	..	..	..	15,57,781	..	..	..	11,847	..	..	5,64,247	..	21,23,875
Total	84,79,930	4,992	57,58,860	1,05,43,173	5,99,135	36,06,186	1,38,232	2,87,994	87,781	18,855	7,02,126	..	3,02,27,264
Charges in England—													
Secretary of State—													
Other charges	679	..	..	..	..	..	..	..	..	..	..	..	679
High Commissioner—													
Leave salaries and deputation pay	4,910	..	8,955	30,010	..	24,895	1,599	8,357	..	2,812	..	..	81,538
Seamen's welfare organisation	33,912	..	..	..	..	..	..	..	..	..	..	..	33,912
Indian Trade Commissioner, London	5,63,164	..	..	..	..	..	..	..	..	..	..	..	5,63,164
Sterling Overseas Pay	400	..	..	3,913	6,572	178	..	11,535	..	..	..	..	21,798
Stores for India	9,807	..	2,025	..	..	..	..	..	..	..	..	..	11,532
India Supply Mission London	2,25,170	..	..	..	..	..	..	..	..	..	..	..	2,25,170
Other charges	6,222	..	4,742	1,308	1	4,984	..	..	204	..	..	..	17,461
Total	8,43,464	..	15,722	35,231	6,573	30,957	1,599	19,892	204	2,812	..	..	9,55,554
Total Expenditure under Miscellaneous Departments	1,10,03,670	6,950	1,19,82,088	1,19,09,640	8,69,011	41,39,670	1,76,366	24,15,160	3,07,738	1,92,919	7,34,680	..	4,40,37,892
Charged	..		4,595	44,094	..	30,080	30	..	12,445	73	..	..	..
Voted	1,10,03,670	6,950	1,19,77,493	1,18,65,546	8,69,011	41,09,590	1,76,336	24,15,160	2,95,293	1,92,846	7,34,680	..	..
Authorised													

(a) The difference of Rs. 4,450 between the amount adjusted against this head and the corresponding amount debited to the head, "Mica Mines Labour Welfare Fund" (Account No. 104) will be adjusted in the accounts for 1955-56.

## Sections G. and GG.—Currency and Mint

Revenue Rs. 1,36,18,378

Expenditure

Within the Revenue Account Rs. 1,01,34,519

Outside the Revenue Account Rs. 29,36,524

Major Head	No. of Account	Detail of Accounts	Page	Amount of each Account	
				Major Head Total	
				Revenue	Expenditure
				Rs.	Rs.
Currency	67	Receipts	228	43,42,917	..
"	67-A	Expenditure	228	..	36,59,058
Mint	68	Receipts	230	92,75,461	..
"	68-A	Expenditure	230	..	64,75,461
"	69	Statement of Appropriation of Profit on Bronze, Copper and Nickel Coinage Accounts	231	..	..
		TOTAL		1,36,18,378	1,01,34,519
		Capital Account outside the Revenue Account.			
Currency Capital Account outside the Revenue Account.	67-B	Expenditure	229	..	— 18,445
Capital Outlay on Mints outside the Revenue Account.	68-B	Expenditure	231	..	29,54,969
		TOTAL		..	29,36,524

## Section G.—Currency and Mint

This Section brings together in one place the financial operations connected with the currency policy of the Government of India.

## Section GG.—Currency and Mint

This Section includes the capital major heads "77—Currency Capital Account outside the Revenue Account" and "77-A—Capital Outlay on Mints outside the Revenue Account."

## XXXVII and 8.—Currency

These two major heads record the various transactions relating to the Currency Department. On the inauguration of the Reserve Bank of India on 1st April 1935, most of the functions of this Department including *inter alia* the management of the note issue and the reserve against the note issue have been taken over by the Bank, *vide* Note on "Silver Redemption Reserve: Purchases and Sales of Silver" on pages 324—325.

The transactions of the Department are classified under the following heads:—

## RECEIPTS

- (1) Share of Surplus Profits of the Reserve Bank.
- (2) Receipts from the Currency Note Press.
- (3) Value of old Currency Notes assumed to be no longer in circulation.
- (4) Value of unclaimed Currency Notes.
- (5) Miscellaneous.
- (6) Receipts in England.

## EXPENDITURE

- (7) Currency Note Press.
- (8) Miscellaneous.
- (9) Charges in England.

Of these, item (1) is intended for the adjustment of surplus profits payable by the Reserve Bank under Section 47 of the Reserve Bank of India Act.

## No. 67. ACCOUNT OF RECEIPTS OF THE CURRENCY DEPARTMENT for the period from 15th August 1947 to 31st March 1948.

CENTRAL GOVERNMENT	Rs.
Share of Surplus Profits of the Reserve Bank	..
Currency Note Press	43,55,697
Value of old Currency Notes assumed to be no longer in circulation	..
Value of unclaimed Currency Notes	715
Miscellaneous	416
	43,56,828
Deduct—Refunds	13,911
<b>Total Receipts under Currency</b>	<b>43,42,917</b>

## No. 67-A.—ACCOUNT OF EXPENDITURE OF THE CURRENCY DEPARTMENT for the period from 15th August 1947 to 31st March 1948.

CENTRAL GOVERNMENT	Rs.
Currency Note Press—	
1. Capital Account	(*) —5,640
2. Revenue Account—	
(i) Working Expenses	(b) 29,29,154
(ii) Interest on Capital	95,181
Miscellaneous	6,40,353
<b>Total Expenditure under Currency</b>	<b>36,59,058</b>
	Non-voted
	95,181
	Voted
	35,63,877

(\*) Includes Rs. 44 on account of charges in England.

(b) Includes Rs. 82,151 on account of Depreciation adjusted in reduction of Capital (*vide* Account No. 67-B) and Rs. 14,36,167 and Rs. 2,498 on account of charges in England and exchange thereon, respectively.

CAPITAL EXPENDITURE

77.—Currency Capital Account outside the Revenue Account

This capital major head records the capital outlay on the construction of the Press for printing currency notes in India. With effect from the 1st April 1930, the accounts of the Currency Note Press were constituted on a commercial basis and the annual profit and loss account and balance sheet appear in the Commercial Appendix to the Central Government (Civil) Appropriation Report containing accounts and reviews of Government Commercial Concerns.

The cost of securities worth rupees five crores transferred to the Reserve Bank of India on 1st April 1935 under Section 46 of the Reserve Bank of India Act, including the loss of Rs. 18,99,269 involved in their transfer, and the contribution to the International Monetary Fund and the International Bank have been taken to this head.

No. 67-B.—ACCOUNT of CURRENCY CAPITAL OUTLAY outside the REVENUE ACCOUNT during the period from 15th August 1947 to 31st March 1948 and to end of the year 1947-48.

Heads of Account	Expenditure during the period 15-8-1947 to 31-3-1948	Expenditure to end of the year. 1947-48
	Rs.	Rs.
<b>CENTRAL GOVERNMENT</b>		
Payments to the Reserve Bank of India under Section 46 of the Reserve Bank of India Act . . . . .	..	5,18,99,269
Miscellaneous—Contributions to the International Monetary Fund and International Bank—		
Payment of subscription to the International Monetary Fund . . . . .	..	1,09,18,11,297
Purchase of shares in the International Bank . . . . .	..	21,83,88,991
Miscellaneous . . . . .	..	(a) 39,047
<b>Bombay</b>		
Currency Note Press—		
Land . . . . .	600	13,406
Buildings . . . . .	61,326	24,85,466
Plant and Machinery . . . . .	-7,845	9,51,334
Minor Equipments . . . . .	849	78,091
Miscellaneous . . . . .	3,092	52,009
Deduct—Depreciation . . . . .	82,151	16,33,777
Charges in England—		
High Commissioner . . . . .	44	6,92,743
Loss or gain by exchange . . . . .	..	1,826
Total . . . . .	-24,085	26,41,098
Deduct—Expenditure financed from Ordinary Revenues . . . . .	5,640	10,12,238
Net Expenditure outside the Revenue Account: Currency Note Press . . . . .	-18,445	16,28,860
<b>Total Currency Capital Outlay . . . . .</b>	<b>-18,445</b>	<b>1,36,37,67,464</b>

(a) Consequent upon partition, Pakistan became entitled to 17½% of the assets represented on the date of partition by the payment of subscription to the International Monetary Fund and the purchase of shares in the International Bank for Reconstruction and Development, by the undivided Government of India. The progressive capital outlay has accordingly been reduced correspondingly on 15th August 1947 without financial adjustment. Actually, India's contribution to the International Monetary Fund and in the shares of the International Bank for Reconstruction and Development has been maintained at the same level as that of the undivided Government of India and Pakistan's share will be paid to her to enable her to become the member of these International Organisations. The progressive capital outlay will be restored to its original value representing India's shares in the International Organisations when the payment due to Pakistan is made.

XXXVIII and 49.—Mint

GENERAL

The Indian Mints produce, for circulation in India, silver, bronze, nickel and quaternary coins. The entire coinage is a token coinage circulating at a value higher than the intrinsic value of the metal contained therein. Government therefore makes a profit on its coining operations. Owing to the considerable stock of surplus

silver coins held by Government, no coinage of new silver has been undertaken since 1922-23. Large scale coinage of quaternary coins, both rupees and small coins, was, however, undertaken from 1940-41. Minting of quaternary coins has, however, been discontinued from 1946-47. The Revenue account receives credit for a part of the profits on bronze and nickel coinage under the head 'Mint', while the entire profit on quaternary coins is taken to the Suspense head "Purchases and Sales of Silver" under Section 'P'.

The balance sheets and the profit and loss accounts of the Calcutta, and Bombay Mints appear in the Mint Administration Report.

REVENUE

2. Profits on circulation of nickel, bronze and copper coins.—The profits on the net amounts of nickel, bronze and copper coins passed into circulation during any year less the net loss on the sale of metal and destruction of old coins, are credited to "P—Deposits and Advances—Part IV—Suspense—Suspense Accounts"; and a fixed sum of Rs. 45 lakhs is transferred therefrom to this head each year.

Under Section 2 of Part IV of the Pakistan (Monetary System and Reserve Bank) Order, 1947, as amended by the Pakistan Monetary System and Reserve Bank (Amendment) Order, 1948, adjustment has to be made with Pakistan for its share of profit or loss, in respect of India Subsidiary Coins passed into or returning from circulation in Pakistan during the period from 15-8-1947 to 30-6-1948 reduced or increased as the case may be by the loss on account of such coins returned from circulation in Pakistan during the period and destroyed as unfit for reissue. However, this adjustment has not been made in the accounts for 1947-48 (Post-partition) pending the settlement of certain connected matters with Pakistan and the coinage accounts of the India Dominion for that period have been compiled independently.

Owing to the large expansion in minting operations and consequent heavy mint expenditure, it was decided in 1942-43 to transfer from the Suspense Account to Revenue an amount which would provide a net sum of Rs. 45 lakhs over and above the actual mint expenditure. In the accounts for 1947-48 (post-partition), however, a sum of Rs. 28 lakhs only was taken to revenue over and above the actual mint expenditure. The Balance of Rs. 17 lakhs is adjustable to revenue in the accounts for 1947-48. (Pre-Partition). The net mint expenditure during 1947-48 (Post-Partition) being Rs. 47,79,799, an equivalent amount has been transferred from the suspense head, bringing the total amount of transfer to Revenue to Rs. 75,79,799. The process of accounting by which these profits are calculated is set forth in Account No. 69.

Other gain on silver coinage operations.—Under this head are credited certain operative gains accruing during the process of coining silver, which are more than counter-balanced by operative losses debited under the expenditure head.

EXPENDITURE.

3. The Mint expenditure is set forth under the various descriptive heads in Account No. 63-A.

The expenditure debited to the head "Loss on coinage" includes (i) loss of weight in recoinage old coins, which represents the difference between the face value of light-weight silver coins withdrawn from circulation for recoinage and their value at Re. 1 per standard tola and reflects the wear of coins put into circulation, (ii) loss of weight in coining silver representing the loss arising in connection with the technical operations to which bullion is subjected in the Mints, and including the loss due to the amount of dirt on withdrawn coins, which is weighed in at first as silver but disappears in the process of melting, and (iii) cost of copper alloy which shows the cost of copper used for reducing fine silver to the fineness required for coinage. Loss of weight on uncurrent coins which are melted for sale is taken to the suspense head "Purchases and Sales of Silver" in Section 'P'.

## No. 68.—ACCOUNT of RECEIPTS of the MINTS in India, for the period from 15th August 1947 to 31st March 1948.

	Calcutta.	Bombay.	Total.
	Rs.	Rs.	Rs.
Profit from circulation of Nickel, Bronze and Copper coins . . . . .	75,79,799 (a)	..	75,79,799
Fees for coining dollars, etc. . . . .	..	90,000	90,000
Assay Fees . . . . .	..	41,673	41,673
Miscellaneous . . . . .	1,91,914	13,72,780	15,64,694
	77,71,713	15,04,453	92,76,166
<i>Deduct—Refunds</i> . . . . .	..	705	705
<b>Total Receipts under Mints</b> . . . . .	<b>77,71,713</b>	<b>15,03,748</b>	<b>92,75,461</b>

(a) Pertains to both Calcutta and Bombay Mints.

## No. 68-A.—ACCOUNT of EXPENDITURE of the MINTS in India, for the period from 15th August 1947 to 31st March 1948.

	Calcutta.	Bombay.	Total.
	Rs.	Rs.	Rs.
Mint Masters' Establishment and Contingencies . . . . .	26,71,567	22,80,897	49,52,464
Purchase of Local Stores . . . . .	6,81,030	5,11,506	11,92,536
Works . . . . .	79,714	94,867	1,74,581
Charges in England—			
<i>Secretary of the State—</i>			
Miscellaneous expenditure . . . . .	4,046 (a)	..	4,046
<i>High Commissioner—</i>			
Leave salaries and deputation pay . . . . .	27,270 (a)	..	27,270
Sterling Overseas Pay . . . . .	2,047 (a)	..	2,047
Stores for India . . . . .	122,517 (a)	..	1,22,517
<b>Total Expenditure under Mint</b> . . . . .	<b>35,88,191</b>	<b>28,87,270</b>	<b>64,75,461</b>
	Voted . . . . .		..
	Charged . . . . .		64,75,461

(a) Pertains to both Calcutta and Bombay Mints.

## CAPITAL EXPENDITURE

## 77-A—Capital Outlay on Mints outside the Revenue Account

This Capital major head records the expenditure of a capital nature which may be incurred on the development and extension of the Mints.

No. 68-B—ACCOUNT OF CAPITAL OUTLAY on Mints outside the Revenue Account during the period from 15th August 1947 to 31st March 1948 and to end of the year 1947-48.

Heads of Accounts	Expenditure during the period 15-8-1947 to 31-3-1948	Expenditure to the end of the year 1947-48
<b>Central Government</b>	Rs.	Rs.
<b>INDIA GENERAL</b>		
Buildings . . . . .	..	1,752
Charges in England—		
<i>High Commissioner—</i>		
Stores for India . . . . .	9,01,738	17,33,613
Loss or gain by Exchange . . . . .	1,568	3,015
<b>TOTAL</b> .	9,03,306	17,380
<b>West Bengal</b>		
Buildings . . . . .	9,37,153	24,47,041
Plants & Machinery . . . . .	11,14,510	11,14,510
<b>TOTAL</b> .	20,51,663	35,61,551
<b>Total Capital Outlay on Mints (Voted)</b> .	29,54,969	52,99,931 (a)

(a) Excludes the Capital expenditure relating to Lahore Mint.

No. 69—STATEMENT showing the APPROPRIATION of the PROFIT on the CIRCULATION OF BRONZE, COPPER AND NICKEL COINS during the period from 15th August 1947 to 31st March 1948 (a)

	Bronze and Copper Coinage Account	Nickel Coinage Account
	Rs.	Rs.
<b>Account of Coins</b>		
(1) Balance in Depots and Mints on 15th August 1947 . . . . .	14,12,349	4,81,61,049
(2) New Coinage during the year . . . . .	13,07,100	7,41,38,000
(3) Passed into circulation during the year . . . . .	10,67,521	8,05,78,791
(4) Balance in Depots and Mints on 31st March 1948 . . . . .	16,51,928	4,17,20,258
<b>Account of Profit</b>		
(5) Balance being the unappropriated profit on 15th August 1947 . . . . .	3,70,099	4,36,72,322
(6) Gross profit on coinage during the year . . . . .	8,67,637	6,90,86,592
(7) Total for Appropriation . . . . .	12,37,736	11,27,59,414
(8) Profit on coins passed into circulation during the year . . . . .	4,85,874	7,42,93,442
(9) Balance being the unappropriated profit on 31st March 1948 . . . . .	7,51,862	3,84,65,972
<b>Profit Appropriated to Suspense</b>		
Profit on coins passed into circulation as in line (8) above . . . . .	4,85,874	7,42,93,442
<b>Deduct—</b> Loss on destruction of coins, etc. . . . .	1,056	29,65,483
<b>Net Profit credited to "P—Deposits and Advances—Part IV—Suspense—Suspense Accounts"</b> . . . . .	4,84,818	7,13,27,959

(a) See para 2 of the note on page 229 under "XXXVIII and 49 Mint".



**Section H.—Civil Works and Miscellaneous Public Improvements (Financed from Ordinary Revenues)**  
**Revenue, Rs. 3,06,51,914** **Expenditure Rs. 17,85,83,391**

Major Head	No. of Account	Detail of Accounts	AMOUNT OF EACH ACCOUNT		
			Page	MAJOR HEAD TOTAL	
				Revenue	Expenditure
Civil Works . . . . .	70	Receipts—Central and Provincial . . . . .	234	Rs. 2,89,75,911	Rs. . . . .
“ “ . . . . .	70-A	Expenditure—Central . . . . .	235	..	3,16,12,193
“ “ . . . . .	70-B	Expenditure—Provincial . . . . .	236	..	14,57,21,741
Bombay Development Scheme . . . . .	71	Receipts—Provincial . . . . .	237	16,75,973	..
“ “ “ . . . . .	71-A	Expenditure—Provincial . . . . .	237	..	12,49,457
		TOTAL		3,06,51,914	17,85,83,391

**Section H.—Civil Works and Miscellaneous Public Improvements Financed from Ordinary Revenues**

The expenditure brought to account in this Section relates to the cost of buildings, communications and other works where this is met from ordinary revenues. The outlay on such buildings and roads projects and allied works of permanent public utility as are definitely recognised as a charge against capital is dealt with in Section HH.

**XXXIX and 50—Civil Works Financed from Ordinary Revenues**

Buildings and communicatins in the Civil Department are classified as “Civil Works” in contradistinction to “Defence Works”, the term applied to similar works connected with the Defence Services.

2. The outlay on buildings, etc., is treated as Public Works expenditure if the administration of the work rests with the officers of the Public Works Department, and as expenditure of the Civil Department using or requiring them if the administration of the work has been transferred by competent authority from the Public Works Department to that Department. Where however works, the administration of which has not been transferred from the Public Works Department, are by mutual arrangement executed by another department on behalf of the Public Works Department, the expenditure in connection with them is debited to Public Works grants.

**REVENUE**

3. The receipts are comparatively small and are classified under descriptive heads in Account No. 70 which do not call for detailed explanation.

**EXPENDITURE**

4. Prior to 1940-41 the Provincial Governments used to execute works not only on their own behalf but on behalf of the Central Government also ; and the revenue and expenditure connected with such works were accounted for directly in the Central section of the major heads “XXXIX and 50—Civil Works”. With effect from 1st April 1940, in Madras, Bombay, Bengal and Bihar and from 1st April 1941, in the United Provinces and the Punjab, Central Civil Works have been transferred to the Central Public Works Department and are accounted for by the Accountant General, Central Revenues, under the above heads. In a few cases, however, such as works executed in the Tribal Areas or on behalf of the Military Engineer Services which have a separate budget, the Railway and the Posts and Telegraphs Departments, which are commercial departments, and the Archaeological Department in respect of works on ancient monuments, or where the buildings have been transferred to departmental control, the receipts and expenditure are recorded under the major heads relating to the Departments concerned.

5. The particulars of expenditure on buildings and communications constructed by the Public Works Department are exhibited in Detailed Accounts Nos. 70-A and 70-B. Expenditure upon each of these classes is sub-divided into outlay on ‘Original works’ and on ‘Repairs’. Under the former is included all new construction, whether of entirely new works or of alterations and additions to existing works, as well as repairs to newly purchased or previously abandoned buildings which may be necessary before they can be brought into use. It also includes all substitution of one variety of work for another, such as that of a tiled for a thatched roof to a building, where the new work represents a genuine increase in the permanent value of the property as an asset. The sub-head ‘Repairs’ covers all operations, other than new works, which are necessary in order to maintain in proper condition works which are in ordinary use.

6. The expenditure on ‘Establishment’ and ‘Tools and Plant’ is recorded under separate sub-heads for the Civil Works as a whole. The recorded expenditure is a rough approximation only, as Public Works establishments are generally joint establishments employed on works accounted for under two or more heads of accounts. The establishment expenditure of a Public Works division or office is in the first instance recorded under the single major head under which the division or office is classified for the purpose. Recoveries are effected at prescribed rates from other departments, etc., when the cost of the work is debitable to those departments, or to other Governments or Local Bodies in respect of works executed on their behalf; the residual amount being distributed at the end of the year amongst the various accounts which record the expenditure of the Public Works Department, generally in proportion to the works expenditure under each head affected. Any special establishment which is wholly employed on a work is, however, entirely debited to that work and is not included in these calculations. Similarly the cost of purely revenue establishments employed entirely on the management of irrigation or navigation works and the like or on the assessment, etc., of connected revenue, is debited direct to the Irrigation revenue account.

Similar remarks apply to the expenditure on account of ordinary Tools and Plant used in the Public Works Department. The cost of special Tools and Plant, by which is meant tools, plant or machinery obtained to meet the special requirements of a particular work or project, is treated as a direct debit to the work or project concerned.

7. The expenditure under ‘Grants-in-aid’ represents contributions given to Local Bodies for construction of buildings, communications and allied works of lasting public utility.

8. The head "Block grant for transfer to Central Road Fund" records the annual lump sum grant from Central Revenues to the Central Road Fund (see Explanatory Note to Account No. 102 on page 328). Subventions are made from this Fund to Provincial Governments and other Administrations for expenditure on schemes of road development and other objects mentioned in the Note on page 328. The actual expenditure on the construction and maintenance of roads, etc., financed from these subventions by Provincial Governments is included in Account

No. 70-B., a corresponding amount being shown as revenue receipts of the Provincial Governments in Account No. 70. A similar procedure of accounting is also followed in the case of subventions from the Fund for expenditure in areas under the administration of the Central Government, with the difference that the amount corresponding to expenditure financed from these subventions is taken in reduction of expenditure in Account No. 70-A.

No. 70.—ACCOUNT of CENTRAL and PROVINCIAL RECEIPTS under CIVIL WORKS for the year ended 31st March 1948.

Heads of Revenue.	Central Government. (b)	Government of Coorg.	PROVINCIAL GOVERNMENTS.									Total.
			Government of Madras.	Government of Bombay.	Government of West Bengal. (b)	Government of United Provinces.	Government of East Punjab. (b)	Government of Bihar.	Government of Central Provinces and Berar.	Government of Assam.	Government of Orissa.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Rents	33,33,692	11,827	8,34,282	9,03,400	1,48,666	1,12,809	1,63,875	6,41,945	4,21,568	1,44,712	1,16,730	68,31,506
Ferry Receipts	21,810	..	1,42,324	66,877	..	15,81,049	483	..	2,37,186	1,81,010	2,815	22,36,664
Tolls on Roads	..	55	..	8,946	65,249	30,710	..	..	93,755	8,729	20,965	2,28,409
Receipts from Workshops	..	..	42,176	34,195	..	..	..	..	..	..	..	76,371
Recoveries of expenditure	2,96,319	582	17,76,720	70,330	24,516	1,81,201	29,858	82,215	47,762	7,942	10,14,359	35,31,804
Transfers from the Fund for Orissa Buildings	..	..	..	..	..	..	..	..	..	..	4,117	4,117
Transfers from Central Road Fund (a)	..	..	71,94,625	12,31,074	3,23,356	-1,96,879	37,318	17,20,638	4,14,793	6,77,957	9,743	1,13,12,625
Transfers from Special Development Fund	..	..	..	98,692	..	..	..	..	..	..	..	98,692
Miscellaneous	7,26,389	3,173	12,05,839	7,46,914	1,11,444	6,87,237	12,90,503	2,36,263	3,24,228	2,68,314	82,530	56,82,854
Receipts in England— High Commissioner	..	..	..	..	..	..	219	194	..	..	..	413
<b>Total</b>	<b>43,81,210</b>	<b>15,637</b>	<b>1,11,95,966</b>	<b>31,60,428</b>	<b>6,73,231</b>	<b>23,96,147</b>	<b>15,22,256</b>	<b>23,81,255</b>	<b>15,39,292</b>	<b>11,88,664</b>	<b>12,51,259</b>	<b>3,00,05,345</b>
<i>Deduct—Refunds</i>	<i>6,618</i>	<i>..</i>	<i>71,262</i>	<i>56,420</i>	<i>1,809</i>	<i>8,26,661</i>	<i>2,024</i>	<i>10,278</i>	<i>30,748</i>	<i>18,043</i>	<i>5,511</i>	<i>10,29,404</i>
<b>Total Central and Provincial Receipts from Civil Works</b>	<b>43,74,592</b>	<b>15,637</b>	<b>1,11,24,704</b>	<b>31,04,008</b>	<b>6,71,422</b>	<b>15,69,486</b>	<b>15,20,232</b>	<b>26,70,977</b>	<b>15,08,544</b>	<b>11,70,621</b>	<b>12,45,718</b>	<b>2,89,75,941</b>

(a) The figures shown against this head differ in most cases from the corresponding amounts shown in Account No. 102-A, because certain credits have been adjusted as receipts, or in reduction of expenditure, under other Revenue or service heads.

(b) Represents transactions for the period from 15th August 1947 to 31st March 1948.

## No. 70-A.—ACCOUNT of EXPENDITURE on CIVIL WORKS (financed from Ordinary Revenues) of the CENTRAL GOVERNMENT during the period from 15th August 1947 to 31st March 1948.

ORIGINAL WORKS—	Rs.
Buildings . . . . .	14,65,733
Communications . . . . .	22,135
Miscellaneous . . . . .	34,920
<b>REPAIRS—</b>	
Buildings . . . . .	91,03,040
Communications . . . . .	1,50,97,079
Miscellaneous . . . . .	4,99,653
<b>Total Original Works and Repairs.</b>	<b>2,62,22,560</b>
Establishment . . . . .	45,80,801
Tools and Plant . . . . .	10,01,531
Grants-in-aid . . . . .	89,021
Suspense . . . . .	—87,23,900
Block grant for transfer to Central Road Fund . . . . .	86,65,000
<i>Deduct—Amount met from Central Road Fund</i> . . . . .	<i>77,278</i>
<i>Deduct—Amount met from Subventions from Central Road Fund</i> . . . . .	<i>1,53,506</i>
<b>Total</b>	<b>3,16,04,229</b>
<b>Leave and other Establishment charges in England—</b>	
Secretary of State . . . . .	..
High Commissioner . . . . .	7,964
<b>Total Expenditure on Civil Works financed from Ordinary Revenues.</b>	<b>3,16,12,193</b>
<b>Charged</b>	<b>8,05,754</b>
<b>Voted</b>	<b>3,08,06,439</b>

No. 70-B.—ACCOUNT OF PROVINCIAL EXPENDITURE ON CIVIL WORKS Financed from Ordinary Revenues, during the year ended 31st March 1948.

	PROVINCIAL GOVERNMENTS										Total
	Government of Coorg	Government of Madras	Government of Bombay	Government of West Bengal (c)	Government of United Provinces	Government of East Punjab (c)	Government of Bihar	Government of Central Provinces and Berar	Government of Assam	Government of Orissa	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>ORIGINAL WORKS</b>											
Buildings . . . . .	9,896	14,22,204	23,42,130	6,64,150	15,34,405	22,49,608	8,78,346	29,89,088	3,83,972	13,73,924	1,38,47,723
Communications . . . . .	16,673	19,15,392	11,24,125	2,40,829	3,68,943	5,50,319	6,14,048	19,12,103	9,55,559	79,591	77,77,582
Miscellaneous . . . . .	..	1,67,723	62,821	..	3,996	382	51,389	8,877	877	—12	2,96,053
<b>REPAIRS—</b>											
Buildings . . . . .	18,708	25,55,736	27,55,613	19,93,785	8,44,249	8,24,559	15,83,721	12,10,755	6,78,114	6,79,063	1,31,44,303
Communications . . . . .	1,85,077	1,92,57,034	80,31,578	13,69,001	89,64,837	27,80,567	13,72,647	46,45,676	37,52,381	17,32,216	5,29,92,014
Miscellaneous . . . . .	..	52,940	83,940	..	1,53,234	12,168	26,008	1,957	9,892	25,618	3,65,757
<b>Total Original Works and Repairs</b>	<b>2,30,354</b>	<b>2,53,71,029</b>	<b>1,44,00,207</b>	<b>42,67,765</b>	<b>1,18,69,664</b>	<b>64,17,603</b>	<b>45,26,159</b>	<b>1,07,68,456</b>	<b>57,80,795</b>	<b>38,91,400</b>	<b>8,75,23,432</b>
Establishment . . . . .	45,024	61,27,100	40,22,432	12,20,618	13,17,352	10,06,852	14,26,537	22,44,151	5,68,405	7,44,232	1,87,22,703
Tools and Plant . . . . .	9,946	35,66,800	8,42,687	5,03,071	1,07,113	91,710	6,89,008	9,23,986	—1,80,718	74,754	66,28,357
Grants-in-aid . . . . .	9,206	22,64,914	16,49,823	21,64,913	45,54,943	4,910	17,17,043	17,185	4,30,543	4,87,275	1,33,00,755
Post-War Reconstruction and Development Programme . . . . .	..	55,35,035	22,69,916	..	..	..	24,84,452	..	..	40,11,591	1,43,00,994
Suspense (a) . . . . .	—24,351	36,67,635	2,91,867	—6,61,045	21,48,053	21,37,863	1161,056	91,468	5,82,801	—1,00,564	92,94,783
Deduct—Amount transferred to ‘63-B—Post-War Reconstruction and Development Schemes . . . . .	..	..	..	..	..	5,48,280	..	..	..	..	5,48,280
Deduct—Contribution from other Governments, etc. . . . .	..	..	..	..	..	..	4,79,054	..	..	..	4,79,054
Deduct—Amount transferred to ‘57—Miscellaneous—Expenditure on Rehabilitation of Refugees’ . . . . .	..	..	..	..	..	33,66,499	..	..	..	..	33,66,499
<b>Total (b)</b>	<b>2,70,179</b>	<b>4,65,32,513</b>	<b>2,34,76,932</b>	<b>74,95,322</b>	<b>1,99,97,125</b>	<b>57,44,159</b>	<b>1,15,25,201</b>	<b>1,40,45,246</b>	<b>71,81,826</b>	<b>91,08,688</b>	<b>14,53,77,191</b>
Charges in England— High Commissioner Leave and other Establishment charges . . . . .	..	1,36,920	55,591	375	10,350	32,562	51,690	21,234	32,197	2,731	3,44,550
<b>TOTAL EXPENDITURE ON CIVIL WORKS (FINANCED FROM ORDINARY REVENUES) OF THE PROVINCIAL GOVERNMENTS</b>	<b>2,70,179</b>	<b>4,66,69,433</b>	<b>2,35,32,523</b>	<b>74,95,597</b>	<b>2,00,07,475</b>	<b>57,76,721</b>	<b>1,15,76,891</b>	<b>1,40,66,480</b>	<b>72,15,023</b>	<b>91,11,419</b>	<b>14,57,21,741</b>
Charged . . . . .	} 2,70,179	4,93,442	4,22,427	5,75,629	2,58,874	47,773	2,34,260	62,562	11,79,935	1,86,147	
Voted . . . . .		4,61,75,991	2,31,10,096	69,19,968	1,97,48,601	57,28,948	1,13,42,631	1,40,03,918	60,35,088	89,25,272	
Authorised . . . . .											

(a) Includes cost of Stores purchased in England.  
 (b) Includes expenditure on schemes of road development financed out of Subventions from Central Road Fund, vide Account No. 102-A page 329.  
 (c) Represents transactions for the period from 15th August 1947 to 31st March 1948.

**XL and 51.—Bombay Development Scheme.**

These heads record the revenue receipts and working expenses of the various schemes of the Bombay Development Scheme as and when they were completely developed and regular revenue accounts were opened for them.

No. 71.—ACCOUNT of REVENUE RECEIPTS from BOMBAY DEVELOPMENT SCHEME during and to end of the year 1947-48.

No. 71.-A.—ACCOUNT of EXPENDITURE from REVENUE on the BOMBAY DEVELOPMENT SCHEME during and to end of the year 1947-48.

Heads of Account	Receipts during 1947-48.	Receipts to end of 1947-48.	Heads of Account	Expenditure during 1947-48.	Expenditure to end of 1947-48.
	Rs.	Rs.		Rs.	Rs.
<b>BACK BAY RECLAMATION SCHEME.</b>			<b>BACK BAY RECLAMATION SCHEME.</b>		
Rents from properties . . . . .	6,80,341	51,62,181	Original works . . . . .	..	27,170
Miscellaneous . . . . .	5,398	89,768	Repairs . . . . .	18,256	1,85,112
Deduct—Refunds . . . . .	4,300	4,097	Establishment . . . . .	9,429	1,67,297
			Tools and Plant . . . . .	274	2,235
			Charges in England . . . . .	91	1,021
<b>Total</b> . . . . .	<b>6,81,439</b>	<b>52,47,252</b>	<b>Total</b> . . . . .	<b>28,050</b>	<b>3,82,835</b>
<b>INDUSTRIAL HOUSING SCHEME.</b>			<b>INDUSTRIAL HOUSING SCHEME.</b>		
Cotton Cess . . . . .	..	1,69,92,026	Original works . . . . .	39,474	7,87,508
Chawl Rents . . . . .	8,95,179	1,67,31,638	Repairs . . . . .	6,27,694	72,89,746
Miscellaneous . . . . .	3,282	1,03,704	Establishment . . . . .	4,13,756	38,33,273
Deduct—Refunds . . . . .	70	1,077	Tools and Plant . . . . .	10,007	76,437
			General Charges . . . . .	..	58,696
			Interest on Capital . . . . .	(a)	82,71,256
<b>Total</b> . . . . .	<b>8,98,391</b>	<b>3,38,26,291</b>	Charges in England . . . . .	3,338	24,140
			<b>Total</b> . . . . .	<b>10,94,267</b>	<b>2,03,41,056</b>
<b>AMBARNATH ELECTRIC SUPPLY SCHEME.</b>			<b>Deduct—Cost of Audit debited to Central Government . . . . .</b>		
Sale of Electricity . . . . .	58,137	6,83,031		..	7,771
Miscellaneous . . . . .	181	7,377	<b>Total</b> . . . . .	<b>10,94,267</b>	<b>2,03,33,285</b>
			<b>AMBARNATH ELECTRIC SUPPLY SCHEME.</b>		
<b>Total</b> . . . . .	<b>58,318</b>	<b>6,90,408</b>	Original works . . . . .	1,923	20,167
			Repairs . . . . .	44,144	3,80,441
<b>OTHER SCHEMES, INCLUDING BOMBAY SUBURBAN AND GENERAL SCHEMES.</b>			Establishment . . . . .	2,249	81,644
Cotton Cess . . . . .	..	52,66,667	Tools and Plant . . . . .	110	4,744
Rent of Buildings . . . . .	35,386	13,41,871	Interest on Capital . . . . .	(a)	1,87,713
Miscellaneous . . . . .	2,595	14,14,272	Charges in England . . . . .	37	459
Deduct—Refunds . . . . .	156	91,130	<b>Total</b> . . . . .	<b>48,463</b>	<b>6,74,368</b>
			<b>OTHER SCHEMES, INCLUDING BOMBAY SUBURBAN AND GENERAL SCHEMES.</b>		
<b>Total</b> . . . . .	<b>37,825</b>	<b>79,31,680</b>	Original works . . . . .	21,540	3,12,630
			Repairs . . . . .	36,586	3,95,556
<b>Total Revenue Receipts from Bombay Development Scheme</b>			Establishment . . . . .	19,389	1,76,428
	16,75,973	4,76,95,631	Tools and Plant . . . . .	872	8,882
			Interest on Capital . . . . .	(a)	11,14,876
			Charges in England . . . . .	290	1,638
			<b>Total</b> . . . . .	<b>78,677</b>	<b>20,10,019</b>
			<b>Total Revenue Expenditure on the Bombay Development Scheme</b>		
				12,49,457	2,34,00,798
				(b)	

(a) Interest charges have not been debited to the accounts of these schemes from 1931-32.

(b) Charged .. Rs. 18,771

Voted .. Rs. 12,30,686

Total .. Rs. 12,49,457

**Section H.H.—Capital Account of Civil Works and Miscellaneous Public Improvements.**

<b>Expenditure</b>	{	Outside the Revenue Account . . . . .	Rs. 1,38,75,535
		Within the Revenue Account . . . . .	Rs. 3,28,79,605

Major Head	Number of Account	Detail of Accounts	Page	Amount of each Account
				Major Head Total
				Expenditure
Initial Expenditure on New Capital at Delhi.	72	Initial Expenditure on New Capital at Delhi.	239	Rs. —1,49,814
Capital Outlay on Bombay Development Scheme.	73	Expenditure . . . . .	239	—4,69,436
Civil Works outside the Revenue Account.	74	Expenditure . . . . .	241	1,44,94,785
		Total . . . . .		1,38,75,535
Civil Works within the Revenue Account.	74	Expenditure . . . . .	241	3,28,79,605

The capital major heads included in this Section are :—

**Outside the Revenue Account.**

- (1) 78—Initial Expenditure on New Capital at Delhi.
- (2) 80—Bombay Development Scheme.
- (3) 81—Civil Works outside the Revenue Account.

**Within the Revenue Account.**

- (4) 50-A.—Capital Outlay on Civil Works met out of Extraordinary Receipts.

2. The expenditure falling under the first group relates to special capital projects of buildings, communications or allied works of lasting public utility, undertaken by the Central Government or the Provincial Governments from resources outside the Revenue Account. The essential condition precedent to the opening of a capital major head outside the Revenue Account is that the expenditure must be of a capital nature under the ordinary principles of accounting.

3. In the United Provinces and the East Punjab, where large amounts of extraordinary revenue receipts have accrued, the Provincial Governments have decided to meet a portion of the capital expenditure recorded under the head "81—Civil Works outside the Revenue Account" from those receipts, the amounts being transferred to the head "50-A" within the Revenue Section of the accounts.

**78.—Initial expenditure on New Capital at Delhi.**

This head was opened in the accounts for 1912-13 for the record of Capital expenditure directly incurred on the construction and equipment of the permanent Capital at Delhi. The initial expenditure incurred in 1912 and 1913 and the recurring expenditure of subsequent years in connection with the provision of temporary accommodation for the Government of India at Delhi pending the construction of the New Capital was debited to the Revenue Account under "Civil Works". In the same way, expenditure incurred in administrative and commercial departments in connection with the foundation of the New Capital was treated as departmental expenditure debitable to the departments

concerned. Thus, the expenditure on land and buildings required for the New Cantonment at Delhi and any corresponding receipts appeared under the Military heads concerned. A portion of the capital expenditure involved in the rearrangement of the railway system adjoining the New City was treated as capital outlay on railways. The project estimate of the New Capital was closed on 31st March 1932 and further expenditure in connection with the project during 1932-33 was debited to "41 (now 50)—Civil Works". The Project was however reopened in 1933-34.

**No. 72.—ACCOUNT of INITIAL EXPENDITURE on NEW CAPITAL at DELHI during the period from 15th August 1947 to 31st March 1948 and to end of the year 1947-48.**

Heads of Account.	Expenditure during the period 15-8-47 to 31-3-48	Expenditure to end of the year 1947-48
	Rs.	Rs.
<b>A.—Salaries and Allowances—</b>		
(a) Preliminary Investigation—		
(i) Gazetted Officers . . . . .	..	2,03,579
(ii) Non-Gazetted Officers . . . . .	..	14,276
(b) Public Works and Electrical Officers employed on the Project—		
(i) Gazetted Officers . . . . .	..	1,26,51,320
(ii) Non-Gazetted Officers . . . . .	..	1,14,21,635
(c) Miscellaneous Officers (including all others) employed on the Project—		
(i) Gazetted Officers . . . . .	..	6,45,384
(ii) Non-Gazetted Officers . . . . .	..	6,80,923
<b>B.—Travelling Allowances of Officers and Establishment—</b>		
(a) Preliminary Investigation—		
(i) Gazetted Officers . . . . .		23,161
(ii) Non-Gazetted Officers . . . . .		1,954
(b) Public Works and Electrical Officers employed on the Project—		
(i) Gazetted Officers . . . . .		10,81,606
(ii) Non-Gazetted Officers . . . . .		6,97,153
(c) Miscellaneous Officers (including all others) employed on the Project—		
(i) Gazetted Officers . . . . .		81,655
(ii) Non-Gazetted Officers . . . . .		64,597
<b>C.—Supplies and Services and Contingencies</b>		
(a) Preliminary Investigation . . . . .		50,624
(b) Public Works and Electrical Officers employed on the Project . . . . .		10,14,732
(c) Miscellaneous Officers . . . . .		3,04,971
TOTAL, A, B & C . . . . .	..	2,89,37,570
Establishment Charges paid to other Governments, Departments, etc. . . . .	—9,854	55,16,628
Deduct—Credits from other Heads of Account . . . . .	..	86,05,686
Net Total Salaries, Allowances, etc. . . . .	—9,854	2,58,48,512
<b>D.—Works Expenditure—</b>		
(i) Buildings—		
(a) Government House . . . . .	..	1,82,20,551
(b) Secretariats . . . . .	..	1,90,95,797
(c) Other Buildings . . . . .	..	10,54,45,146
Deduct—Receipts from the War Department . . . . .	—1,49,885	
(d) Legislative Chambers . . . . .	..	1,34,91,315
(ii) Communications . . . . .	..	91,22,193
(iii) Miscellaneous Public Improvements . . . . .	—308	35,01,290
(iv) Electric Light and Power . . . . .	..	23,38,123
(v) Irrigation . . . . .	..	70,36,942
(vi) Sanitation, including Storm Water Drains, Sewerage and Sewage disposal, Water supply and Conservancy . . . . .	..	50,00,972
(vii) Tools and Plant . . . . .	..	1,32,53,742
(viii) Stock and Suspense . . . . .	—900	1,02,33,495
(ix) Miscellaneous, including surveys, camps and general preliminary expenditure connected with works . . . . .	..	12,24,195
(x) Maintenance during construction Railway Diversion . . . . .	..	97,01,339
	..	97,39,641
	..	13,78,608
<b>E.—Acquisition of Land taken up for the Project . . . . .</b>	..	34,35,634
<b>F. Grants-in-aid, Contributions, etc. . . . .</b>	..	21,40,000
<b>G.—Other Miscellaneous Expenditure . . . . .</b>	..	1,93,876
Deduct—Receipts on Capital Account—		
Receipts from the War Department . . . . .	..	28,70,880
Other Receipts . . . . .	..	2,00,49,521
Charges in England . . . . .	11,141	11,114
Loss or gain by Exchange . . . . .	19	19
<b>GRAND TOTAL (Voted) . . . . .</b>	—1,49,814	21,05,09,473

**80.—Bombay Development Scheme.**

This capital head records the expenditure on the various schemes connected with the large programme of development and reclamation work undertaken by the Government of Bombay for the housing of the industrial population of Bombay City.

2. The Development Department was abolished on 1st March 1930, and all charges pertaining to the schemes of that Department, excepting only those of the Back Bay Reclamation Scheme, have been transferred to revenue heads with effect from 1930-31. As regards the Back Bay Scheme, Government are at present working to the programme approved by the Legislative Council, viz., the reclamation of block 7 with a Marine promenade connecting blocks 2 and 7 and the development of blocks 1 and 2.

3. The Capital expenditure on the various schemes is set forth in Account No. 73. Separate Revenue Accounts have been opened for most of the schemes and appear as Accounts Nos. 71 and 71-A in Section H.

**No. 73.—ACCOUNT of CAPITAL EXPENDITURE on the BOMBAY DEVELOPMENT SCHEME during and to end of the year 1947-48.**

Heads of Account.	Expenditure during the year.	Expenditure to end of the year.
	Rs.	Rs.
<b>A.—Works and Acquisitions—</b>		
Reclamation Scheme . . . . .	3,084	9,60,61,941
Industrial Housing Schemes . . . . .	..	4,16,06,112
Other Bombay Schemes . . . . .	..	9,78,796
Suburban Schemes . . . . .	..	2,62,27,070
General Schemes . . . . .	..	33,76,943
<b>TOTAL . . . . .</b>	3,084	16,82,50,862
Deduct—Receipts and recoveries on Capital Account . . . . .	4,74,650	3,60,52,883
<b>TOTAL A.—WORKS AND ACQUISITIONS . . . . .</b>	—4,71,566	13,21,97,979
<b>B.—Establishment . . . . .</b>	3,708	1,20,76,692
<b>C.—Tools and Plant . . . . .</b>	46	33,48,733
<b>D.—Grants-in-aid to Local Bodies . . . . .</b>	..	50
<b>E.—Suspense . . . . .</b>	—1,639	2,93,774
<b>F.—Charges in England . . . . .</b>	15	1,405
<b>TOTAL . . . . .</b>	—4,69,436	14,79,18,633
Deduct—Interest met from Ordinary Revenues . . . . .	..	5,98,75,411
Deduct—Cost of Audit debited to "26 Audit, Central" . . . . .	..	4,94,976
<b>Net Total . . . . .</b>	(a) —4,69,436	(b) 8,75,48,246

	Rs.
(a) Charged . . . . .	77
Voted . . . . .	—4,69,513
<b>Total . . . . .</b>	—4,69,436

(b) Includes pro forma adjustment of interest and audit charges relating to the Industrial Housing Scheme up to 1926-27 and 1929-30 respectively, the other Bombay Schemes including Suburban and General Schemes up to 1929-30 and the Reclamation Scheme up to 1933-34.

(a) Excludes the following amounts debited to the three Departmental Estimates mentioned below and to the Civil Works Accounts.

	Rs.
Railways . . . . .	75,83,232
Posts and Telegraphs . . . . .	46,60,011
Defence Services . . . . .	7,97,26,451
Civil Works—Central . . . . .	1,79,09,208
Capital Account of Civil Works . . . . .	1,31,680

Total . . . . . 11,00,10,582

HH.—Capital Account of Civil Works, etc.

**81.—Civil Works outside the Revenue Account.**

This account sets forth the expenditure on the various Capital projects falling under the general heading of buildings and communications, undertaken by Provincial Governments. The outlay on Civil Works met from Ordinary Revenues is brought to account under Section "H" except in the case of the United Provinces and the East Punjab where outlay financed from extraordinary receipts is debited to the head "50-A" within this Section of the accounts, *vide* paragraph 3 of the Note on page 238.

The Bihar Government's share of the expenditure on reconstruction of, and repairs to, Government property damaged by the earthquake of 1934 is taken to this head in the Provincial Section of the accounts with the exception that the expenditure relating to restoration of damaged Irrigation canals is taken to the head "68—Construction of Irrigation, etc., Works" or "82—Other Provincial Works outside the Revenue Account" according as Capital and Revenue Accounts are or are not kept for these works.

The procedure of accounting followed in the case of expenditure on schemes of road development and other allied objects financed from the subventions from the Central Road Fund is explained in the Note on XXXIX/50—Civil Works financed from Ordinary Revenues" on pages 233-234. In the rare case of the expenditure on a road project in any Province being financed partly out of loans and partly out of subventions from the Central Road Fund, the portion of the expenditure met from the latter source is transferred by a deduct entry under "81—Civil Works outside the Revenue Account" to the head "50—Civil Works".

Repayments out of subventions from the Central Road Fund of loans taken after 21st April 1934 and spent on road projects the expenditure on which has been brought to account under "81—Civil Works outside the Revenue Account" are adjusted by credit to this head and debit to the deposit head "Subventions from the Central Road Fund".



No. 71.—ACCOUNT OF EXPENDITURE ON CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT during and to end of the year 1947-48 post-partition.

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PROVINCIAL GOVERNMENTS

	India General (a)	Government of Madras	Government of Bombay	Government of West Bengal (a)	Government of United Provinces	Government of East Punjab (a)	Government of Bihar	Government of Central Provinces and Berar	Government of Assam	Government of Orissa	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Civil Works—Buildings . . . . .	2,94,561	8,63,942	51,951	..	50,25,934	6,58,443	..	3,11,396	..	..	72,09,227
Communications . . . . .	48,85,706	..	..	3,85,156	2,58,09,638	2,56,316	..	..	..	..	3,13,36,816
Miscellaneous . . . . .	1,159	..	..	..	7,125	..	..	..	..	..	8,294
Reconstruction of and repairs to Government property damaged by Earthquake . . . . .	..	..	..	..	..	..	1,140	..	..	..	1,140
Establishment . . . . .	60,421	1,17,632	9,091	..	32,37,336	1,31,202	..	78,231	..	..	36,33,913
Tools and Plant . . . . .	7,568	4,581	779	..	3,77,942	11,959	..	5,289	..	..	4,08,116
Post-War Reconstruction and Development Programme . . . . .	..	..	28,60,516	..	..	..	..	..	..	..	28,60,516
Grants to Province—Orissa—Construction of Capital Suspense . . . . .	1,18,234	..	..	..	..	..	..	..	..	..	1,18,234
	..	..	..	..	22,30,715	..	..	..	..	..	22,30,715
Deduct—Receipts and Recoveries on Capital Account . . . . .	..	..	8,595	..	230	..	..	..	..	..	8,825
Charges in England— Leave and other establishment charges . . . . .	293	..	260	..	26,842	6,609	..	2,433	..	..	36,437
Post-War Reconstruction and Development Programme . . . . .	..	..	11,982	..	..	..	..	..	..	..	11,982
Loss or gain by exchange . . . . .	1	..	..	..	..	..	..	..	..	..	1
Total expenditure during the year 1947-48 . . . . .	53,67,951	9,89,155	29,25,984	3,85,156	3,67,15,302	10,64,529	1,140	3,97,349	..	..	4,78,46,566
Deduct—Amount financed from Extraordinary Receipts . . . . .	..	..	..	..	(b) 3,24,12,117	(b) 4,67,488	..	..	..	..	3,28,79,605
Deduct—Amount met from Subventions from Central Road Fund . . . . .	..	..	..	..	2,13,119	..	..	45,057	..	..	2,58,176
Deduct—Amount of contribution from Central Govt. in respect of Colonization schemes . . . . .	..	..	..	..	2,14,000	..	..	..	..	..	2,14,000
Net Expenditure outside the Revenue Account . . . . .	53,67,951	9,89,155	29,25,984	3,85,156	38,76,036	5,97,041	1,140	3,52,292	..	..	1,44,94,785
Charged Voted . . . . .	..	4,685	73,485	..	—2,08,426	..	..	2,924	..	..	..
Authorised . . . . .	53,67,951	9,84,470	28,52,499	3,85,156	40,84,492	5,97,041	1,140	3,49,368	..	..	..
Expenditure to end of 1947-48 met from Revenue Do. debited to Subventions from Central Road Fund . . . . .	..	..	..	..	5,49,77,372	49,51,804	..	..	..	..	5,99,29,176
	..	..	..	..	17,09,141	(e)	..	3,87,430	2,25,510	..	23,22,081
Net Expenditure outside the Revenue Account to end of 1947-48 . . . . .	(c) 3,09,26,064	1,68,12,661	4,77,07,984	(d) 3,09,88,806	6,62,98,296	81,89,772	61,10,380	85,28,745	(f) 46,40,217	5,063	19,92,07,928

(a) Represents transactions for the period from 15th August 1947 to 31st March 1948. United Provinces, Punjab

(c) The entire progressive expenditure on 14th August, 1947 has been brought forward provisionally, pending the determination of the share relating to Indian Dominion. The Capital expenditure upto 14th August, 1947 determined for this purpose is also provisional pending the closing of the 1947-48 (pre-partition) accounts.

(d) Includes the entire progressive expenditure upto 14th August, 1947.

(e) Includes 40% of the progressive expenditure upto 31st March, 1947.

(f) Excludes Capital expenditure in respect of works transferred to Pakistan.

(242)

HH.—Capital Account of Civil Works etc.

	Rs.	Rs.
(b) Charged . . . . .	42,397	..
Voted . . . . .	3,23,67,720	4,67,438

CENTRAL AND PROVINCIAL GOVERNMENTS IN INDIA, FOR THE YEAR 1947-48 (POST-PARTITION).

Sections I and II.—Electricity Schemes.

Revenue Account	Receipts	Rs. 76,11,646	Capital Account	Within the Revenue Account	Rs. 8,04,012
	Expenditure	Rs. 81,30,455		Outside the Revenue Account	Rs. 8,00,11,083

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.	
				Major Head Total.	
				Revenue.	Expenditure.
				Rs.	Rs.
Electricity Schemes .	75	Gross Receipts . . . . .	245	2,47,59,459	..
"    " .	75-A	Deduct—Working Expenses . . . . .	247	1,71,47,813	..
		Net Receipts . . . . .		76,11,646	..
"    " .	75	Interest . . . . .	245	..	69,91,841
"    " .	76	Other Revenue Expenditure . . . . .	248	..	11,38,614
		TOTAL . . . . .		76,11,646	81,30,455
Capital Outlay on Electricity Schemes within the Revenue Account . . . . .	76-A	Expenditure . . . . .	252	..	8,64,012
Capital Outlay on Electricity Schemes outside the Revenue Account . . . . .	76-A	Expenditure . . . . .	252	..	8,00,11,083

The transactions of all Electricity Schemes, which prior to 1939-40 were recorded partly in Sections 'H' and 'HH' and partly in Section 'F' under "36—Scientific Departments—Hydro-Electric Survey", have, from the accounts of that year, been brought together in these Sections. The major heads comprised in these Sections are—

**I. Revenue Account.**

- (1) XLI—Receipts from Electricity Schemes.
- (2) 52—Interest on Capital Outlay on Electricity Schemes.
- (3) 52-A—Other Revenue Expenditure connected with Electricity Schemes.

**II. Capital Account.**

- (4) 53—Capital Outlay on Electricity Schemes within the Revenue Account.
- (5) 81-A—Capital Outlay on Electricity Schemes outside the Revenue Account.

The head 'XLI' records the revenue receipts and working expenses (detailed in Account No. 75 A) of the various Hydro-Electric and Thermo-Electric Schemes as and when they begin to earn revenue

and regular revenue accounts are opened for them (Account No. 75).

Under the head '52' are recorded the interest charges on the capital expenditure on Electricity Schemes (Account No. 75), while the charges in connection with preliminary surveys and other miscellaneous expenditure connected with Electricity Schemes, including headquarters charges of the Electricity Departments, are brought to account under the major head "52-A—Other Revenue Expenditure connected with Electricity Schemes" (Account No. 76).

The capital major heads record the capital expenditure on Hydro-Electric and Thermo-Electric Schemes undertaken by the various Governments in India. All expenditure is recorded in Account No. 75-A and the expenditure financed from Ordinary Revenues is deducted from the total expenditure, leaving the net expenditure outside the Revenue Account.

The Hydro-Electric Schemes in the United Provinces are under the administrative control of the Irrigation Department. The transactions in connection with these schemes in these Provinces are, therefore, brought to account within the Irrigation section of the accounts, while the transactions in connection with Thermo-Electric schemes which appear from the accounts for 1947-48 are exhibited in this section.

No. 75.—ACCOUNT of GROSS RECEIPTS, WORKING EXPENSES and INTEREST CHARGES of ELECTRICITY SCHEMES during the year ended 31st March 1948.

Projects	Receipts				Deduct— Working Expenses (vide details in Account No. 75-A)	Net Receipts	Interest on Capital	Surplus of Revenue over Expenditure + and of Expenditure over Revenue —
	Sale of power	Miscellaneous Revenue	Deduct Refunds	Total				
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Government of Madras.</b>								
<i>I.—Hydro-Electric Schemes.</i>								
Pykara Hydro-Electric Project . . . . .	49,33,055	8,85,633	14	58,18,674	31,90,254	26,28,420	19,11,472	+7,16,948
Mettur Hydro-Electric Project . . . . .	41,69,220	7,81,051	..	49,53,271	27,22,199	22,31,072	12,31,480	+9,99,592
Papanasam Hydro-Thermal Project . . . . .	21,68,292	3,36,038	..	25,04,330	10,61,440	14,42,890	9,10,005	+5,32,885
Kollegal Hydro Thermal Scheme . . . . .	..	..	..	..	..	..	510	—510
Machkund Hydro-Electric Project . . . . .	..	..	..	..	..	..	29,559	—29,559
Ceded Districts Scheme . . . . .	..	..	..	..	..	..	22,711	—22,711
<b>Total I—Hydro Electric Schemes</b> . . . . .	<b>1,12,70,567</b>	<b>20,05,722</b>	<b>14</b>	<b>1,32,76,275</b>	<b>69,73,893</b>	<b>63,02,382</b>	<b>41,05,737</b>	<b>+21,98,645</b>
<i>II.—Thermo-Electric Schemes.</i>								
Vizagapatam Thermal Station . . . . .	4,51,246	1,24,666	..	5,75,912	5,42,301	33,611	1,51,030	—1,17,419
Beawada Thermal Station . . . . .	5,91,615	1,54,493	..	7,46,108	9,51,128	—2,05,020	2,22,939	—4,27,959
Cocanada Thermal Station . . . . .	1,16,386	26,770	..	1,43,156	1,91,936	—48,780	27,927	—76,707
Kurnool Thermal Scheme . . . . .	53,037	15,519	..	68,556	79,639	—11,083	4,632	—15,715
West Godavari District Electrification Scheme . . . . .	..	..	..	..	..	..	9,371	—9,371
Madras Power Station Extensions . . . . .	29,62,462	6,16,449	..	35,78,911	34,53,955	1,24,956	3,36,969	—2,12,013
Rajahmundry Samalkot Extensions . . . . .	..	..	..	..	..	..	78,839	—78,839
Nellore Thermal Scheme . . . . .	..	..	..	..	..	..	54,264	—54,264
<b>Total II—Thermo-Electric Schemes</b> . . . . .	<b>41,74,746</b>	<b>9,37,897</b>	<b>..</b>	<b>51,12,643</b>	<b>52,18,959</b>	<b>—1,06,316</b>	<b>8,85,971</b>	<b>—9,92,287</b>
<b>Total Government of Madras</b> . . . . .	<b>1,54,45,313</b>	<b>29,43,619</b>	<b>14</b>	<b>1,83,88,918</b>	<b>1,21,92,852</b>	<b>61,96,066</b>	<b>(a) 49,91,708</b>	<b>+12,04,358</b>
<b>Government of Bombay.</b>								
<i>I.—Hydro-Electric Schemes.</i>								
Hydro-Electric Scheme at Bhatgar . . . . .	48,835	12	..	48,847	12,230	36,617	..	+36,617
<i>II.—Thermo-Electric Schemes</i>								
Habl Electricity Undertaking . . . . .	1,39,751	4,253	..	1,44,004	79,645	64,359	..	+64,359
<b>Total Government of Bombay</b> . . . . .	<b>1,88,586</b>	<b>4,265</b>	<b>..</b>	<b>1,92,851</b>	<b>91,875</b>	<b>1,00,976</b>	<b>..</b>	<b>+1,00,976</b>

Government of United Provinces								
<i>Thermo-Electric Schemes.</i>								
Kanpur Electricity Supply Administration . . . . .	29,41,050	..	..	29,41,050	30,13,880	-72,830	3,63,694	-4,36,524
Azamgarh Electricity Supply Administration . . . . .	2,458	245	..	2,704	..	2,704	..	+2,704
Total Government of United Provinces . . . . .	29,43,508	245	..	29,43,754	30,13,880	-70,126	(a)3,63,694	-4,33,820
Government of East Punjab. (b)								
<i>I.—Hydro-Electric Schemes.</i>								
Uhl River Scheme—								
Production . . . . .	[2,740	3,362	..	6,102	8,61,147	-8,55,045	7,59,869	-16,14,914
Transmission . . . . .	10,91,065	17,202	..	11,08,267	2,54,207	8,54,060	4,52,550	+4,01,510
Bulk Supply . . . . .	5,57,832	1,382	..	5,59,274	11,950	5,47,324	18,222	+5,29,102
Local Distribution Schemes . . . . .	11,63,927	84,681	10	12,48,598	3,94,794	8,53,804	1,88,110	+6,65,694
Total—Uhl River . . . . .	28,15,624	1,06,627	10	29,22,241	15,22,098	14,00,143	14,18,751	-18,608
Nangal Power Project . . . . .	..	..	..	..	..	..	1,59,008	-1,59,008
Total Hydro Electric Schemes . . . . .	28,15,624	1,06,627	10	29,22,241	15,22,098	14,00,143	15,77,759	-1,77,616
<i>II.—Thermo-Electric Schemes.</i>								
Gurgaon Electric Schemes . . . . .	..	..	..	..	..	..	865	-865
Panipat Thermal Electric Supply Scheme . . . . .	..	..	..	..	..	..	14,814	-14,814
Total Thermo-Electric Schemes . . . . .	..	..	..	..	..	..	15,679	-15,679
Total Government of East Punjab . . . . .	28,15,624	1,06,627	10	29,22,241	15,22,098	14,00,143	(a) 15,93,438	-1,93,295
Government of Bihar.								
<i>II.—Thermo-Electric Schemes.</i>								
Dehri Sasaram Electrification Schemes . . . . .	1,98,209	6,443	..	2,04,652	1,44,563	60,089	11,092	48,997
Dehri Sasaram Lift Irrigation Scheme . . . . .	..	1,01,198	155	1,01,043	1,82,545	-81,502	15,349	-96,851
Dehri Sasaram Lift Irrigation Extension Scheme . . . . .	..	..	..	..	..	..	14,494	-14,494
Transmission Line for the Bihar Grid System . . . . .	..	..	..	..	..	..	2,066	-2,066
Total Government of Bihar . . . . .	1,98,209	1,07,641	155	3,05,695	3,27,108	-21,413	(a) 43,001	-64,414
Government of Orissa								
<i>II.—Thermo-Electric Schemes</i>								
Cuttack Thermal Scheme . . . . .	..	6,000	..	6,000	..	6,000	..	+6,000
<b>GRAND TOTAL . . . . .</b>	<b>2,15,97,240</b>	<b>31,68,398</b>	<b>179</b>	<b>2,47,59,459</b>	<b>1,71,47,513</b>	<b>76,11,646</b>	<b>(a) 69,91,841</b>	<b>+6,19,805</b>

I and II.—Electricity Schemes.

(a) These are charged.  
 (b) Includes transactions for the period 15-8-1947 to 31-3-1948.

Government of United Provinces								
<i>Thermo-Electric Schemes.</i>								
Kanpur Electricity Supply Administration . . . . .	29,41,050	..	..	29,41,050	30,13,880	-72,830	3,63,694	-4,36,524
Azamgarh Electricity Supply Administration . . . . .	2,458	245	..	2,704	..	2,704	..	+2,704
Total Government of United Provinces . . . . .	29,43,508	245	..	29,43,754	30,13,880	-70,126	(a)3,63,694	-4,33,820
Government of East Punjab. (b)								
<i>I.—Hydro-Electric Schemes.</i>								
<b>Uhl River Scheme—</b>								
Production . . . . .	[2,740	3,362	..	6,102	8,61,147	-8,55,045	7,59,869	-16,14,914
Transmission . . . . .	10,91,065	17,202	..	11,08,267	2,54,207	8,54,060	4,52,550	+4,01,510
Bulk Supply . . . . .	5,57,892	1,382	..	5,59,274	11,950	5,47,324	18,222	+5,29,102
Local Distribution Schemes . . . . .	11,63,927	84,681	10	12,48,598	3,94,794	8,53,804	1,88,110	+6,65,694
<b>Total— Uhl River</b> . . . . .	28,15,624	1,06,627	10	29,22,241	15,22,098	14,00,143	14,18,751	-18,608
Nangal Power Project . . . . .	..	..	..	..	..	..	1,59,008	-1,59,008
<b>Total Hydro Electric Schemes</b> . . . . .	28,15,624	1,06,627	10	29,22,241	15,22,098	14,00,143	15,77,759	-1,77,616
<i>II.—Thermo-Electric Schemes.</i>								
Gurgaon Electric Schemes . . . . .	..	..	..	..	..	..	865	-865
Panipat Thermal Electric Supply Scheme . . . . .	..	..	..	..	..	..	14,914	-14,814
<b>Total Thermo-Electric Schemes</b> . . . . .	..	..	..	..	..	..	15,679	-15,679
<b>Total Government of East Punjab</b> . . . . .	28,15,624	1,06,627	10	29,22,241	15,22,098	14,00,143	(a) 15,93,438	-1,93,295
Government of Bihar.								
<i>II.—Thermo-Electric Schemes.</i>								
Dehri Sasaram Electrification Schemes . . . . .	1,98,209	6,443	..	2,04,652	1,44,563	60,089	11,092	48,997
Dehri Sasaram Lift Irrigation Scheme . . . . .	..	1,01,198	155	1,01,043	1,82,545	-81,502	15,349	-96,851
Dehri Sasaram Lift Irrigation Extension Scheme . . . . .	..	..	..	..	..	..	14,494	-14,494
Transmission Line for the Bihar Grid System . . . . .	..	..	..	..	..	..	2,066	-2,066
<b>Total Government of Bihar</b> . . . . .	1,98,209	1,07,641	155	3,05,695	3,27,108	-21,413	(a) 43,001	-64,414
Government of Orissa								
<i>II.—Thermo-Electric Schemes</i>								
Cuttack Thermal Scheme . . . . .	..	6,000	..	6,000	..	6,000	..	+6,000
<b>GRAND TOTAL</b> . . . . .	2,15,91,240	31,68,398	179	2,47,59,459	1,71,47,513	76,11,646	(a) 69,91,841	+6,19,805

(a) These are charged.

(b) Includes transactions for the period 15-8-1947 to 31-3-1948.

I. and II.—Electricity Schemes.

Projects.	Works expenditure financed from Ordinary Revenues.	Maintenance proper.	Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund.	Less—Amount spent from the Depreciation Re- serve Fund.	Net amount transferred to the Depreciation Reserve Fund.	Renewals and Replace- ments from the Depre- ciation Reserve Fund.	Provision for transfer to the Special Reserve Fund.	Less—Amount spent from the special Reserve Fund.	Net amount transferred to the Special Reserve Fund.	Extraordinary Renewals and Replacements from the Special Reserve Fund.	Establishment.	Tools and Plant.	Suspense.	Leave and other Estab- lishment charges in England.	Loss or gain by exchange.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Government of Madras.</b>																
<i>I.—Hydro-Electric Schemes.</i>																
Pykara Hydro Electric Project . . . . .	14,623	10,68,920	8,61,638	6,855	8,54,783	6,855	3,44,655	..	3,44,655	..	5,64,519	23,913	3,11,986	..	..	31,90,254
Mettur Hydro-Electric Project . . . . .	20,312	10,76,425	5,86,793	15,959	5,70,834	15,959	2,37,918	10,884	2,27,034	10,884	5,10,938	52,022	2,37,791	..	..	27,22,199
Papanasam Hydro Thermal Project . . . . .	4,819	4,79,896	93,784	—277	96,061	—277	38,314	..	38,314	..	3,67,496	10,447	64,684	..	..	10,61,440
<b>Total I.—Hydro Electric Schemes</b>	<b>39,751</b>	<b>26,25,241</b>	<b>16,44,215</b>	<b>22,537</b>	<b>15,21,678</b>	<b>22,537</b>	<b>6,20,887</b>	<b>10,884</b>	<b>6,10,003</b>	<b>10,884</b>	<b>14,42,953</b>	<b>86,382</b>	<b>6,14,461</b>	<b>..</b>	<b>..</b>	<b>69,73,893</b>
<i>II.—Thermo-Electric Schemes.</i>																
Visagadam Thermal Station . . . . .	8,171	4,04,502	..	..	..	..	..	..	..	..	1,22,561	7,067	..	..	..	5,42,301
Bowada Thermal Station . . . . .	1,685	6,25,492	88,000	..	88,000	..	..	..	..	..	1,44,421	8,468	83,962	..	..	9,51,128
Cocanada Thermal Station . . . . .	802	1,42,602	..	..	..	..	..	..	..	..	47,298	1,234	..	..	..	1,91,936
Kurnool Thermal Scheme . . . . .	1,237	57,865	..	..	..	..	..	..	..	..	19,737	802	..	..	..	79,639
Madras Electricity System . . . . .	..	21,71,678	..	..	..	..	..	..	..	..	3,61,526	—1,464	9,22,215	..	..	34,53,955
<b>Total II.—Thermo-Electric Schemes</b>	<b>11,895</b>	<b>34,02,137</b>	<b>88,000</b>	<b>..</b>	<b>88,000</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>6,95,543</b>	<b>16,107</b>	<b>10,05,277</b>	<b>..</b>	<b>..</b>	<b>52,18,959</b>
<b>Total Government of Madras . . . . .</b>	<b>51,649</b>	<b>60,27,378</b>	<b>16,32,215</b>	<b>22,537</b>	<b>16,09,678</b>	<b>22,537</b>	<b>6,20,887</b>	<b>10,884</b>	<b>6,10,003</b>	<b>10,884</b>	<b>21,38,496</b>	<b>1,02,489</b>	<b>16,19,738</b>	<b>..</b>	<b>..</b>	<b>(a)1,21,02,852</b>
<b>Government of Bombay.</b>																
<i>I.—Hydro-Electric Schemes.</i>																
Hydro-Electric Scheme at Bhatgar . . . . .	..	10,235	..	..	..	..	..	..	..	..	1,791	153	..	51	..	12,230
<i>II.—Thermo-Electric Schemes.</i>																
Bulthi Electricity Undertaking . . . . .	..	70,412	..	..	..	..	..	..	..	..	9,233	..	..	..	..	79,645
<b>Total Government of Bombay . . . . .</b>	<b>..</b>	<b>80,647</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>11,024</b>	<b>153</b>	<b>..</b>	<b>51</b>	<b>..</b>	<b>(b) 91,875</b>
<b>Government of United Provinces.</b>																
<i>II.—Thermo Electric Schemes</i>																
Kanpur Electricity Supply Administration . . . . .	..	25,92,540	3,25,000	..	3,25,000	..	..	..	..	..	3,30,197	10,465	—2,14,344	..	..	(c)30,13,860

Government of East Punjab. (f)																
I.—Hydro-Electric Schemes.																
Uhl River Scheme—																
Production . . . . .	3,132	1,59,590	1,61,480	3,81,690	-2,20,210	3,81,680	..	..	..	..	5,38,010	304	..	570	1	8,61,147
Transmission . . . . .	679	32,718	1,84,350	1,557	1,82,793	1,557	..	..	..	..	34,414	2,009	..	37	..	2,54,207
Bulk Supply . . . . .	..	275	11,390	..	11,390	..	..	..	..	..	271	14	..	..	..	11,950
Local Distribution Schemes . . . . .	405	29,309	1,53,720	1,248	1,52,472	1,248	..	..	..	..	2,09,710	1,617	..	33	..	3,94,794
<b>Total Hydro-Electric Schemes . . . . .</b>	<b>4,216</b>	<b>2,21,892</b>	<b>5,10,940</b>	<b>3,84,495</b>	<b>1,26,445</b>	<b>3,84,495</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>7,80,405</b>	<b>4,004</b>	<b>..</b>	<b>640</b>	<b>1</b>	<b>15,22,098</b>
<b>Total Government of East Punjab . . . . .</b>	<b>4,216</b>	<b>2,21,892</b>	<b>5,10,940</b>	<b>3,84,495</b>	<b>1,26,445</b>	<b>3,84,495</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>7,80,405</b>	<b>4,004</b>	<b>..</b>	<b>640</b>	<b>1</b>	<b>(d) 15,22,098</b>
<b>Government of Bihar.</b>																
<b>II.—Thermo-Electric Schemes.</b>																
Dehri Sasaram Electrification Scheme . . . . .	11,814	94,193	..	..	..	..	..	..	..	..	26,131	7,721	4,704	..	..	1,44,563
Dehri Sasaram Lift Irrigation Scheme . . . . .	..	1,38,157	..	..	..	..	..	..	..	..	43,107	1,281	..	..	..	1,82,545
<b>Total Government of Bihar . . . . .</b>	<b>11,814</b>	<b>2,32,350</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>69,238</b>	<b>9,002</b>	<b>4,704</b>	<b>..</b>	<b>..</b>	<b>(e) 3,27,108</b>
<b>GRAND TOTAL . . . . .</b>	<b>67,679</b>	<b>91,54,807</b>	<b>24,68,155</b>	<b>4,07,032</b>	<b>20,61,123</b>	<b>4,07,032</b>	<b>6,20,887</b>	<b>10,884</b>	<b>6,10,003</b>	<b>10,884</b>	<b>32,99,362</b>	<b>1,26,133</b>	<b>14,10,098</b>	<b>691</b>	<b>1</b>	<b>1,71,47,813</b>

	Rs.	Rs.	Rs.	Rs.	Rs.
	(a)	(b)	(c)	(d)	(e)
Charged . . . . .	..	256	..	..	760
<u>Voted . . . . .</u>	<u>1,21,92,852</u>	<u>91,619</u>	<u>30,13,880</u>	<u>15,22,098</u>	<u>3,26,348</u>

(f) Includes transactions for the period 15-8-1947 to 31-3-1948.

**No. 76.—ACCOUNT of OTHER REVENUE EXPENDITURE CONNECTED with ELECTRICITY SCHEMES for the year ended 31st March 1948.**

	Government of Madras	Government of Bombay	Government of East Punjab (a)	Government of Bihar	Government of Central Provinces and Berar	Government of Orissa	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment charges . . . . .	1,78,513	66,294	90,561	14,006	3,05,540	26,211	6,81,115
Miscellaneous expenditure (including surveys) . . . . .	94,917	1,55,792	..	..	2,18,682	39,016	5,08,407
Post-War Development . . . . .	..	..	..	..	..	845	845
Deduct—Amount transferred to '19-Construction of Irrigation etc. works'. . . . .	..	..	..	14,006	..	..	14,006
Deduct—Amount transferred to "63-B—Expenditure connected with Post War Planning and development" . . . . .	..	..	64,533	..	..	..	64,533
<b>Charges in England—</b>							
<i>High Commissioner—</i>							
Leave salaries and deputation pay . . . . .	14,376	..	..	..	5,838	..	20,214
Sterling Overseas Pay . . . . .	..	504	..	..	1,887	..	2,391
Stores for India . . . . .	68	..	..	..	40	..	108
Post-war Reconstruction—Leave salaries and Deputation Pay . . . . .	3,660	..	..	..	..	..	3,660
Other charges . . . . .	1	412	..	..	..	..	413
<b>Total</b> . . . . .	<b>2,91,535</b>	<b>2,22,992</b>	<b>26,028</b>	<b>..</b>	<b>5,31,987</b>	<b>66,072</b>	<b>11,38,614</b>
<b>Charged</b> . . . . .	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>Voted</b> . . . . .	<b>2,91,535</b>	<b>2,22,992</b>	<b>26,028</b>	<b>..</b>	<b>5,31,987</b>	<b>66,072</b>	<b>..</b>

(a) Includes transactions for the period 15-8-1947 to 31-3-1948.

**No. 76-A.—ACCOUNT of CAPITAL OUTLAY ON ELECTRICITY SCHEMES during and to end of the year 1947-48.**

	Expenditure during the year							Expenditure to end of the year
	Works	Establishment	Tools and Plant	Suppense	Leave and other Establishment charges in England	Deduct—Receipts and Recoveries on Capital Account	Total	
	Rs.	Es.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Government of Madras</b>								
<b>I.—HYDRO-ELECTRIC SCHEMES.</b>								
<b>A—Pykara Hydro-Electric Project</b>								
Pykara Hydro-Electric Scheme . . . . .	1,12,613	12,822	3,404	40,23,145	..	5	41,51,979	1,90,29,514
Palghat Electric Supply Scheme . . . . .	..	..	..	..	..	..	..	1,21,160
Bukurti Dam . . . . .	..	..	..	..	..	..	..	14,95,150
Supply of Electric Power to Madura . . . . .	..	..	..	..	..	..	..	22,63,415
Additional generating machinery at Pykara . . . . .	..	..	..	..	..	..	..	41,59,663
Distribution of Power in Pykara System . . . . .	11,93,943	1,44,963	12,070	..	..	..	13,50,976	90,16,192
Supply of Electric Power to Periyakulam, Theni and Bodinayakanur . . . . .	..	..	..	..	..	..	..	2,24,429
Supply of Electric Power to Golehetipalayam and five other villages . . . . .	..	..	..	..	..	..	..	1,94,906
Supply of Power to West Coast . . . . .	5,57,901	66,167	—14,664	—2,90,484	..	7,015	3,11,875	(6,51,37,669)
Mavar Hydro-Electric Scheme . . . . .	26,61,062	4,18,112	2,81,608	3,02,000	..	16,090	35,67,112	61,52,133
Other minor schemes subsidiary to Pykara Hydro Electric Project . . . . .	..	..	..	..	..	..	..	72,580
Pykara Plant Extension III Stage . . . . .	10,22,667	75,185	2,46,416	..	..	2,400	13,16,797	15,64,547
<b>TOTAL A.—PYKARA HYDRO-ELECTRIC PROJECT</b>	<b>54,08,127</b>	<b>7,17,283</b>	<b>5,28,914</b>	<b>40,35,351</b>	<b>..</b>	<b>26,626</b>	<b>1,07,23,039</b>	<b>4,94,31,441</b>
<b>TOTAL I.—HYDRO-ELECTRIC SCHEMES—Carried over.</b>	<b>54,08,127</b>	<b>7,17,283</b>	<b>5,28,914</b>	<b>40,35,351</b>	<b>..</b>	<b>26,626</b>	<b>1,07,23,039</b>	<b>4,94,31,441</b>

(a) Includes expenditure of Rs. 21,462 incurred on the preliminary surveys of West Coast Extension met out of revenue.



## No. 76-A.—ACCOUNT of CAPITAL OUTLAY ON ELECTRICITY SCHEMES during and to end of the year 1947-48—contd.

	Expenditure during the year							Expenditure to end of the year
	Works	Establishment	Tools and Plant	Suspense	Leave and other establishment charges in England	Deduct—Receipts and Recoveries on Capital Account	Total	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	54,68,127	7,17,283	5,28,914	40,35,351	..	26,636	1,07,23,039	4,94,31,441
<b>Government of Madras—contd.</b>								
<b>I.—HYDRO-ELECTRIC SCHEMES—contd.</b>								
<b>B.—Mettur Hydro-Electric Project.</b>								
Mettur-Erode-Salem Electric Supply Scheme	..	..	..	..	..	..	..	4,35,821
Erode-Trichinopoly Extensions	53,250	6,864	597	..	..	..	60,711	12,25,608
Mettur Main Scheme	2,85,993	33,017	2,880	18,68,781	..	..	21,90,671	1,47,64,720
Trichinopoly-Negapatam Extensions	—34,838	—4,971	—431	..	..	..	—40,240	21,80,928
Extension of Power to Ranipet, Kaveripakkam and Conjeevaram	228	20	2	..	..	..	250	4,16,419
Supply of Power to Arkonam	—7,384	—853	—74	..	..	..	—8,311	2,40,944
Chingleput, Conjeevaram, Arkonam Extensions	11,813	1,254	96	..	..	..	13,163	33,423
Karur Electric Supply Scheme	..	..	..	..	..	..	..	78,049
Distribution of Power in Mettur System	12,46,485	1,49,217	12,463	..	..	..	14,08,165	67,56,801
Supply of Power to Rasipuram	..	..	..	..	..	..	..	72,886
Fourth Generating Unit at Mettur	74,408	—409	—975	—49,699	..	98	23,227	15,19,699
Supply of Electric Power to Pakala and Tirupathi	6,535	760	65	..	..	..	7,350	2,20,648
Supply of Electric Power to Komarpalayam	..	..	..	..	..	..	..	26,303
Extensions to the Superintending Engineer's Office buildings	..	..	..	..	..	..	..	35,376
Madras Mettur Inter-Connection Scheme	18,34,418	1,49,175	15,710	..	..	2,219	19,97,084	28,07,308
Extensions to Kuppam	1,86,663	22,376	1,867	..	..	..	2,10,906	2,65,134
Tanjore-Mayuram—Chidambaram Extensions	..	22	..	..	..	..	22	22
Villivakkam—Trivellore 33 K.V. line	1,47,802	10,998	1,477	..	..	..	1,66,277	1,66,277
Extension from Erode to Dalmiapuram and Tiruchirappalli	1,779	1,732	6,439	..	..	..	9,950	9,950
Erode Salem Extensions	4,365	457	..	..	..	..	4,822	4,822
<b>TOTAL B.—METTUR HYDRO-ELECTRIC PROJECT</b>	<b>38,11,517</b>	<b>3,75,649</b>	<b>40,116</b>	<b>18,19,082</b>	<b>..</b>	<b>2,317</b>	<b>60,44,047</b>	<b>3,13,11,133</b>
<b>C.—Papanasam Hydro-Thermal Project.</b>								
Papanasam Hydro-Thermal Scheme	84,755	7,976	—4,800	—22,42,464	..	285	—21,54,818	1,21,17,374
Distribution of Power in the Papanasam Scheme	3,49,130	41,907	3,493	..	..	..	3,94,530	15,51,156
Supply of Power to Travancore State	38,386	1,763	—228	..	..	245	39,676	6,16,248
Supply of power to Virudunagar and Rajapalayam	—909	—104	—9	..	..	..	—1,022	9,04,223
Supply of Electric Power to Madura	..	..	..	..	..	..	..	9,57,887
Supply of power to Koilpatti	—300	—35	—3	..	..	..	—338	5,15,175
Supply of power to Ramnad District	1,056	121	11	..	..	..	1,188	4,10,461
K.V. line from Madura Thirumangalam, Rajapalayam & Tenkasi	363	416	6,172	..	..	..	6,951	6,951
Madura Kollpatti Second Circuit line	2,53,724	14,163	—514	..	..	59	2,67,314	13,30,651
Papanasam Plant Extensions II stage	9,14,408	1,24,586	3,00,29	—1,35,472	..	12,420	9,21,131	17,23,486
Madura Thermal Scheme	3,65,561	54,527	40,403	..	..	178	4,60,313	4,75,534
<b>TOTAL C.—PAPANASAM HYDRO-THERMAL PROJECT</b>	<b>20,06,174</b>	<b>2,45,320</b>	<b>74,554</b>	<b>—23,77,936</b>	<b>..</b>	<b>13,137</b>	<b>—65,075</b>	<b>2,06,08,151</b>
D. Kollegal Hydro-Electric Scheme	22,588	2,711	226	..	..	..	25,525	25,525
<b>E.—Machkund Hydro-Electric Project</b>								
Machkund Hydro-Electric Scheme	4,47,164	2,21,420	3,53,547	—1,456	..	1,680	10,08,995	13,47,114
<b>F.—Ceded Districts Scheme</b>								
Ceded Districts Scheme	9,09,958	1,04,440	11,359	..	..	251	10,25,506	10,80,522
<b>TOTAL I.—HYDRO-ELECTRIC SCHEMES</b>	<b>1,26,65,528</b>	<b>16,66,823</b>	<b>10,08,716</b>	<b>34,65,041</b>	<b>..</b>	<b>44,071</b>	<b>1,87,62,037</b>	<b>10,38,03,891</b>
<b>TOTAL I.—HYDRO-ELECTRIC SCHEMES—Carried over</b>	<b>1,26,65,528</b>	<b>16,66,823</b>	<b>10,08,716</b>	<b>34,65,041</b>	<b>..</b>	<b>44,071</b>	<b>1,87,62,037</b>	<b>10,38,03,891</b>

I. and II.—Electricity Schemes.

No. 76 A.—ACCOUNT of CAPITAL OUTLAY on ELECTRICITY SCHEMES during and to end of the year 1947-48—*contd.*

	Expenditure during the year						Total	Expenditure to end of the year
	Works	Establishment	Tools and Plant	Suspense	Leave and other charges in England	Deduct—Receipts and Recoveries on Capital Account		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	1,26,64,528	16,66,823	10,08,716	34,65,041	..	44,071	1,87,62,037	10,38,03,891
<b>Government of Madras—<i>contd.</i></b>								
<b>II.—THERMO-ELECTRIC SCHEMES.</b>								
<b>A.—Vizagapatam Thermal Station.</b>								
Vizagapatam Thermal Station	31,061	3,417	311	..	..	..	34,789	18,01,175
Supply of Electric Power to Bobbili	..	..	..	..	..	..	..	1,02,117
Distribution of Electric power in Vizianagaram	..	..	..	..	..	..	..	1,53,853
Distribution of power in the Vizagapatam Thermal Area	1,13,573	14,822	1,136	..	..	..	1,29,531	4,53,713
Third Generating set at Vizagapatam	—3,279	—136	21	..	..	..	—3,394	3,55,585
Fourth Generating set at Vizagapatam	1,026	45	..	..	..	..	1,071	28,109
Vizagapatam Power House Extensions	3,61,927	27,531	3,609	..	..	..	3,92,067	9,04,993
<b>TOTAL A.—VIZAGAPATAM THERMAL STATION</b>	<b>5,03,308</b>	<b>41,679</b>	<b>5,077</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>5,54,064</b>	<b>37,99,545</b>
<b>B.—Bezwada Thermal Station.</b>								
Bezwada Thermal Station	33,275	3,661	333	12,71,758	..	..	13,09,026	39,06,762
Extension to Tenali	..	..	..	..	..	..	..	2,00,996
Distribution of Power in the Bezwada Thermal Area	1,61,819	25,817	1,618	..	..	..	1,89,254	8,99,969
Third Generating set at Bezwada	69,883	7,670	699	..	..	..	78,257	9,27,509
<b>TOTAL B.—BAZWADA THERMAL STATION</b>	<b>2,64,982</b>	<b>37,147</b>	<b>2,650</b>	<b>12,71,758</b>	<b>..</b>	<b>..</b>	<b>15,76,537</b>	<b>59,35,236</b>
<b>C.—Cocanada Thermal Station.</b>								
Cocanada Thermal Station	7,636	869	76	..	..	..	8,581	3,49,741
Distribution of power in Cocanada Area	4,353	450	44	..	..	..	4,847	2,60,948
<b>TOTAL—COCANADA THERMAL STATION</b>	<b>11,989</b>	<b>1,319</b>	<b>120</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>13,428</b>	<b>6,10,689</b>
<b>D.—West Godavari District Electrification Scheme.</b>								
West Godavari District Electrification Scheme	3,687	2,297	..	..	..	..	5,984	1,93,317
<b>E.—Kurnool Thermal Schemes.</b>								
Kurnool Thermal Station	1,087	101	17	..	..	..	1,805	1,08,879
Distribution of Power in Kurnool Thermal Area	5,313	584	53	..	..	..	5,950	10,795
<b>TOTAL—KURNOOL THERMAL SCHEME</b>	<b>7,000</b>	<b>685</b>	<b>70</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>7,755</b>	<b>1,19,674</b>
F—Bezwada Rajahmundry Samalkot Extensions	13,71,887	2,24,517	43,636	6,36,615	..	790	22,75,865	31,00,408
<b>G.—Madras Thermal Scheme</b>								
Purchase of Madras Electric Supply Corporation	1,33,42,083	..	..	1,97,369	..	..	1,35,39,452	(d) 1,35,73,337
Madras Power Station Extension	28,15,937	2,09,707	2,677	..	..	456	30,27,915	31,68,449
<b>TOTAL—MADRAS THERMAL SCHEME</b>	<b>1,61,58,070</b>	<b>2,09,717</b>	<b>2,677</b>	<b>1,97,369</b>	<b>..</b>	<b>456</b>	<b>1,65,67,367</b>	<b>1,67,41,786</b>
H—Nellore Thermal Scheme	27,06,252	517	6,439	..	..	..	27,13,208	(e) 27,16,654
<b>TOTAL II.—THERMO-ELECTRIC SCHEME</b>	<b>2,10,27,175</b>	<b>5,21,868</b>	<b>60,669</b>	<b>21,95,742</b>	<b>..</b>	<b>1,246</b>	<b>2,37,14,208</b>	<b>3,32,17,309</b>
<b>GRAND TOTAL</b>	<b>3,36,92,703</b>	<b>21,83,691</b>	<b>10,69,385</b>	<b>55,70,783</b>	<b>..</b>	<b>45,317</b>	<b>4,24,76,245</b>	<b>13,70,21,200</b>
Deduct—Outlay Financed from Ordinary Revenues	..	..	..	..	..	..	..	(a) 91,56,660
Net Outlay Outside the Revenue Account	..	..	..	..	..	..	4,24,76,245	12,78,64,540
<b>Government of Bombay.</b>								
<b>I.—Hydro-Electric Schemes.</b>								
Hydro-Electric Scheme at Bhatgar	1,039	287	25	..	8	..	1,959	3,94,481
Electric Grid Scheme	1,61,919	69,804	..	..	..	60	2,31,665	2,56,693
<b>TOTAL I.—HYDRO-ELECTRIC SCHEMES</b>	<b>1,63,558</b>	<b>70,091</b>	<b>25</b>	<b>..</b>	<b>8</b>	<b>60</b>	<b>2,33,622</b>	<b>6,51,174</b>
<b>II.—Thermo-Electric Schemes.</b>								
Electric Grid Scheme	12,42,443	5,35,571	..	1,70,834	..	2,231	19,46,617	23,51,757
Hubi Electricity Undertaking	211	28	..	..	..	..	239	1,49,432
<b>TOTAL II.—THERMO-ELECTRIC SCHEMES</b>	<b>12,42,654</b>	<b>5,35,599</b>	<b>..</b>	<b>1,70,834</b>	<b>..</b>	<b>2,231</b>	<b>19,46,856</b>	<b>25,01,189</b>
<b>GRAND TOTAL</b>	<b>14,06,212</b>	<b>6,05,690</b>	<b>25</b>	<b>1,70,834</b>	<b>8</b>	<b>2,291</b>	<b>21,80,478</b>	<b>31,52,363</b>
Deduct—Outlay Financed from Ordinary Revenues	..	..	..	..	..	..	..	(b) 1,959
Net Outlay Outside the Revenue Account	..	..	..	..	..	..	(c) 21,78,519	27,57,882
Charged	(a) 34,582	(b) 41	(c) ..	..	..	..	..	..
Voted	..	..	..	..	..	..	..	..
Authorised	4,24,41,663	1,918	21,78,519	..	..	..	..	..

(d) Includes expenditure of Rs. 33,885 on the preliminary survey relating to the acquisition of the Madras Electric Supply Corporation met out of revenue.

(e) Includes expenditure of Rs. 3,446 incurred on the preliminary surveys relating to Nellore Thermal Scheme met out of revenue.

(f) Includes expenditure of Rs. 59,293 incurred on the preliminary surveys of the following and met out of revenue.

West Coast Extension	21,962
Madras Electric Supply Corporation	33,885
Nellore Thermal Scheme	3,446
	<u>59,293</u>

## No. 76-A.—ACCOUNT of CAPITAL OUTLAY ON ELECTRICITY SCHEMES during and to end of the year 1947-48—contd.

	Expenditure during the year							Expenditure to end of the year
	Works	Establishment	Tools and Plant	Suspense	Leave and other Establish-ment charges in England	Deduct—Receipts and Re-coveries on Capital Account	Total	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Government of United Provinces</b>								
<i>Thermo-Electric Schemes</i>								
Kanpur Electricity Supply Administration . . . . .	2,04,43,415	14,973	34,715	—45,583	..	..	2,04,47,520	2,04,47,520
Azamgarh Electricity Supply Administration . . . . .	22,293	420	1,522	2,471	..	..	26,706	26,706
<b>TOTAL</b> . . . . .	2,04,65,708	15,393	36,237	—43,112	..	..	2,04,74,226	2,40,74,226
<i>Deduct—Outlay Financed from Ordinary Revenues</i> . . . . .							..	..
<b>Net Outlay Outside the Revenue Account</b> . . . . .							(a) 2,04,74,226	2,04,74,226
<b>Government of East Punjab.</b> (d)								
<i>I.—Hydro-Electric Schemes.</i>								
<b>Uhl River Scheme—</b>								
Production . . . . .	1,550	175	1	..	2	192	1,536	3,00,87,814
Transmission . . . . .	28,764	3,239	7	14,320	30	21,597	24,763	1,80,93,252
Bulk Supply . . . . .	..	..	..	..	..	..	..	7,18,587
Distribution . . . . .	30,822	3,469	530	..	32	22,951	11,892	75,14,788
<b>Nangal Power Project—</b>								
Productive Works . . . . .	11,01,289	5,39,083	59,922	2,60,637	3,822	29,735	19,34,968	35,57,392
Transmission . . . . .	2,145	71	173	288	3	322	2,358	3,132
<b>Total I-Hydro-Electric Schemes</b> . . . . .	11,64,570	5,46,037	60,633	2,75,245	3,889	74,857	19,75,517	5,99,74,965
<i>II.—Thermo-Electric Schemes.</i>								
Gurgaon Electricity Supply Project . . . . .	38,584	4,344	10	..	40	..	42,978	42,978
Panipat Thermal Electric Supply Scheme . . . . .	6,61,000	74,414	168	..	693	..	7,36,275	7,36,275
<b>Total II-Thermo-Electric Schemes</b> . . . . .	6,99,584	78,758	178	..	733	..	7,79,253	7,79,253
<b>GRAND TOTAL</b> . . . . .	18,64,154	6,24,795	60,811	2,75,245	4,622	74,857	27,54,770	6,07,54,218(e)
<i>Deduct—Outlay Financed from Ordinary Revenues.</i> . . . .							..	51,482(f)
<b>Net Outlay Outside the Revenue Account.</b> . . . . .							(b) 27,54,770	6,07,02,736
<b>Government of Bihar.</b>								
<i>II.—Thermo-Electric Schemes.</i>								
Dehri-Sasaram Electrification Scheme . . . . .	9,950	1,531	..	..	..	..	11,481	3,75,491
Dehri Sasaram Lift Irrigation Scheme . . . . .	32,558	5,071	..	..	..	..	37,629	5,30,462
Dehri Sasaram Lift Irrigation Extension Scheme . . . . .	1,24,616	19,415	..	..	..	..	1,44,031	5,55,168
Transmission Line for the Bihar Grid System . . . . .	99,511	..	..	..	..	..	99,511	1,18,597
<b>TOTAL</b> . . . . .	2,66,635	26,017	..	..	..	..	2,92,652	15,79,718
<i>Deduct—Outlay Financed from Ordinary Revenues</i> . . . . .							(c) 2,92,652	15,79,718
<b>Net Outlay Outside the Revenue Account</b> . . . . .							..	..
	Charged. Voted	(a)	(b)	(c)				
		2,04,74,227	27,54,770	2,92,326	326			

(d) The column "during the year" includes expenditure for the period 15-8-1947 to 31-3-1948. The figures shown in column "Expenditure to end of the year" are exclusive of figures for the period 1-4-1947 to 14-8-1947 which are still awaited from the A. G. Punjab (Pakistan), Lahore.

(e) Includes Rs. 5,79,99,448 brought forward on 15-8-1947 as relating to East Punjab.

(f) Represents the amount brought forward on 15-8-1947 as relating to East Punjab.

## No. 76-A—ACCOUNT of Capital OUTLAY on ELECTRICITY SCHEMES during and to end of the year 1947-48—concl.

	Expenditure during the year							Expenditure to end of the year
	Works	Establishment	Tools and Plant	Suspense	Leave and other Establishment charge in England	Deduct—Receipts and Recoveries on Capital Account	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Government of Central Provinces and Berar</b>								
<i>II.—Thermo Electric Schemes.</i>								
Central Thermal Station Nagpur . . . . .	58,56,378	1,37,536	1,50,452	10,28,947	2	6,533	71,66,780	81,23,538
Pench Valley Electrification Scheme . . . . .	11,85,977	10,129	..	..	..	..	11,96,106	11,99,800
Southern Grid Scheme . . . . .	630	..	..	..	..	..	630	630
Eastern Civil Scheme . . . . .	92,529	13,266	58	..	..	..	1,05,853	1,05,853
Northern Grid Scheme . . . . .	4,494	5,962	..	36,47,498	..	..	36,57,954	36,57,954
<b>TOTAL</b> . . . . .	<b>71,40,006</b>	<b>1,66,833</b>	<b>1,50,510</b>	<b>46,76,445</b>	<b>2</b>	<b>6,533</b>	<b>1,21,27,323</b>	<b>1,30,87,775</b>
<b>GRAND TOTAL</b> . . . . .	<b>71,40,006</b>	<b>1,66,893</b>	<b>1,50,510</b>	<b>46,76,445</b>	<b>2</b>	<b>6,533</b>	<b>1,21,27,323</b>	<b>1,30,87,775</b>
<i>Deduct—Outlay Financed from Ordinary Revenues . . . . .</i>							..	..
<i>Net Outlay Outside the Revenue Account . . . . .</i>							(a) 1,21,27,323	1,30,87,774
<b>Government of Orissa</b>								
<i>I.—Hydro-Electric Schemes.</i>								
Duduma Hydro-Electric Scheme . . . . .	4,59,169	1,204	..	..	..	..	4,60,373	4,60,373
<i>II. Thermo-Electric Schemes</i>								
Cuttack Thermal Schemes . . . . .	27,437	5,524	1,004	15,063	..	..	49,028	49,028
<b>TOTAL</b> . . . . .	<b>4,86,606</b>	<b>6,728</b>	<b>1,004</b>	<b>15,063</b>	<b>..</b>	<b>..</b>	<b>5,09,401</b>	<b>5,09,401</b>
<i>Deduct—Outlay Financed from Ordinary Revenues . . . . .</i>							(b) 5,09,401	5,09,401
<i>Net Outlay Outside the Revenue Account . . . . .</i>							..	..
<b>TOTAL CAPITAL OUTLAY</b> . . . . .							<b>8,08,15,095</b>	<b>23,65,78,901</b>
<i>Deduct—Outlay Financed from Ordinary Revenues</i>							<b>8,04,012</b>	<b>1,16,91,742</b>
<b>TOTAL NET OUTLAY OUTSIDE THE REVENUE ACCOUNT . . . . .</b>							<b>8,00,11,083</b>	<b>22,48,87,159</b>

(a) (b)

Charged  
Voted

1,21,27,323

5,09,401

## Sections J. and JJ.—Miscellaneous

Revenue	Rs. 6,36,35,398	Expenditure	<table border="0"> <tr> <td>Within the Revenue Account</td> <td>Rs. 36,60,55,200</td> </tr> <tr> <td>Outside the Revenue Account</td> <td>Rs. —34,25,575</td> </tr> </table>	Within the Revenue Account	Rs. 36,60,55,200	Outside the Revenue Account	Rs. —34,25,575
Within the Revenue Account	Rs. 36,60,55,200						
Outside the Revenue Account	Rs. —34,25,575						

Major Head	No. of Account	Detail of Accounts	Page	Amount of each Account	
				Major Head Total	
				Revenue	Expenditure
Receipts from Indian States	77	Receipts . . . . .	254	Rs. 1,42,803	Rs. ..
<b>Famine—</b>					
A—Famine Relief . . . . .	78	Expenditure . . . . .	255	..	49,35,556
B—Transfers from/to Famine Relief Fund . . . . .	5 & 6	Receipts and Expenditure . . . . .	23 & 29	7,88,568	..
Territorial and Political Pensions . . . . .	78-A	Expenditure . . . . .	256	..	10,86,010
Superannuation Allowances and Pensions . . . . .	79	Receipts . . . . .	258	30,58,126	..
" " " " . . . . .	79-A	Expenditure . . . . .	261	..	7,80,93,506
Stationery and Printing . . . . .	80	Receipts . . . . .	263	81,66,317	..
" " " " . . . . .	80-A	Expenditure . . . . .	264	..	2,85,92,279
Miscellaneous . . . . .	81	Receipts . . . . .	265	5,14,79,584	..
" " " " . . . . .	81-A	Expenditure . . . . .	267	..	25,23,90,527
		TOTAL . . . . .	..	6,36,35,398	36,50,97,878
		<b>Capital Outlay within the revenue account</b>			
Payments of Commuted Value of Pensions . . . . .	79-B	Expenditure . . . . .	262	..	9,57,322
		Total Expenditure within the Revenue Account . . . . .	..	..	36,60,55,200
		<b>Capital Outlay outside the Revenue Account</b>			
Payments of Commuted Value of Pensions . . . . .	79-B	Expenditure . . . . .	262	..	32,12,014
Other Provincial Works outside the Revenue Account . . . . .	82	Expenditure . . . . .	269	..	1,38,39,565
Rail-Road Co-ordination Schemes . . . . .	82-A	Expenditure . . . . .	269	..	3,00,000
Bombay Lands Scheme . . . . .	83	Expenditure . . . . .	270	..	..
Payments to Retrenched Personnel . . . . .	84	Expenditure . . . . .	271	..	—51,179
Provincial Schemes of State Trading . . . . .	84-A	Expenditure . . . . .	273	..	—2,07,25,975
		Total Expenditure outside the Revenue Account . . . . .	..	..	—34,25,575

## Section J.—Miscellaneous.

This Section covers all miscellaneous receipts and expenditure in the Civil Department, which are not directly attributable to any regularly constituted Department of Government. It includes expenditure under Famine Relief and Loss or Gain by exchange on sterling transactions (except in so far as it relates to the Defence, Railways, Posts and Telegraphs and other Commercial Undertakings and capital major heads). The residual balance of exchange adjustments of each year is transferred to this Section; see Note on page 339.

## Section JJ.—Miscellaneous.

This Section includes the capital major heads:—  
 "82—Other Provincial Works outside the Revenue Account", "82-A—Capital Outlay on Rail-Road Co-ordination Schemes," "83—Payments of Commuted Value of Pensions", "84—Capital Outlay on Bombay Lands Scheme", "85—Payments to Retrenched Personnel" and "85-A—Provincial Schemes of State Trading".

**XLII.—Receipts from Indian States**

The revenue recorded under this head represents cash contributions and other payments received from Indian States.

No. 77.—DETAILED ACCOUNT of RECEIPTS from INDIAN STATES for the period from 15th August, 1947 to 31st March, 1948.

	Rs.	Rs.
<b>INDIA GENERAL</b>		
<b>Bundelkhand Agency :—</b>		
Receipts from Charkhari . . . . .	2,861	
<b>Southern States of Central India and Malwa Agency :—</b>		
Receipts from Sailana . . . . .	660	
Payments by Bhopal towards cost of Bhopal Contingent . . . . .	1,37,583	
Payments made towards the maintenance of Malwa Bhil Corps by Alirajpur . . . . .	475	
<b>Total India General . . . . .</b>		<b>1,41,579</b>
<b>EAST PUNJAB</b>		
<b>Punjab States Agency :</b>		
Receipts from States other than Chamba, Mandi and Suket . . . . .	1,224	
<b>Total East Punjab . . . . .</b>		<b>1,224</b>
<b>Total Receipts from Indian States . . . . .</b>		<b>1,42,803</b>

54.—Famine.

Under this general heading are grouped two expenditure heads of account :—

A.—Famine Relief.

B.—Transfers to Famine Relief Fund.

The transactions under these heads, together with those under the Receipt head "Transfers from Famine Relief Fund", are exhibited in Account Nos. 78 and 98.

2. Under the Devolution Rules made under the Government of India Act, 1919, Provincial Governments were required to establish and maintain a Famine Relief Fund by annual assignment from their revenues. The provision of the annual assignment was optional when the accumulated total of the fund amounted to a prescribed sum. The balance at credit of the Fund was regarded as invested with the Government of India, which paid interest on it, and it was available for expenditure on famine relief proper and under certain conditions on other objects prescribed in the Devolution Rules. The constitution embodied in the Government of India Act, 1935, contained no provision for a separate Famine Relief Fund and it had been left

to Provincial Governments and their Legislatures to take the measures formerly prescribed for them. Provision for the establishment and maintenance of a new fund on somewhat similar lines and the investment of the balances thereof in securities of the Central Government had been made by an Act of the Provincial Legislature in Madras, Bombay, Bengal, United Provinces, Bihar, Central Provinces and Berar, and Orissa. In the Joint Punjab the Famine Relief Fund continued to exist up to 14th August 1947. According to the decision of the Punjab Partition Committee, the balance in this Fund, which was merged in the general cash balance, was not carried forward after 14th August 1947 and it was left to each Government to restart this fund after partition according to its own policy and requirements. The Government of East Punjab did not revive the Fund in the Post-partition period. There are no Famine Relief Funds in Assam and Coorg.

The transactions of the Famine Relief Funds are exhibited in Account No. 98, which shows the balances at credit of the Funds at the end of the year 1947-48.

No. 78.—ACCOUNT of EXPENDITURE on FAMINE RELIEF for the year ended 31st March, 1948.

	Central Government	PROVINCIAL GOVERNMENTS									Total
		Government of Madras	Government of Bombay	Government of West Bengal	Government of United Provinces	Government of East Punjab	Government of Bihar	Government of Central Provinces and Berar	Government of Assam	Government of Orissa	
	(a)			(a)		(a)					
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries and Establishment . . . . .	1,485	22,894	8,535	7,19,147	..	367	..	..	..	1,000	7,53,428
Relief Works—											
Communications . . . . .	..	514	..	..	..	..	..	30,585	..	..	31,099
Irrigation Works . . . . .	..	234	..	..	..	..	..	..	..	..	234
Other Works . . . . .	..	8,582	28,847	..	2,408	..	..	..	5,361	..	45,198
Gratuitous Relief . . . . .	..	26,812	8,77,021	5,62,960	2,70,242	7,400	6,44,496	..	1,35,865	98,475	26,23,271
Miscellaneous—											
Measures for protection of cattle . . . . .	..	1,09,476	..	..	..	..	..	..	..	..	1,09,476
Other expenditure . . . . .	..	2,11,018	2,03,980	61,310	68,220	..	..	..	..	..	5,44,528
Rehabilitation Programme . . . . .	..	..	..	8,78,322	..	..	..	..	..	..	8,78,322
Deduct—Amount transferred from Famine Relief Fund . . . . .	..	..	..	..	..	..	25,000	..	..	25,000	50,000
<b>Total Expenditure on Famine Relief . . . . .</b>	<b>1,485</b>	<b>3,79,530</b>	<b>11,18,383</b>	<b>22,21,739</b>	<b>3,40,870</b>	<b>7,767</b>	<b>6,19,496</b>	<b>30,585</b>	<b>1,41,226</b>	<b>74,475</b>	<b>49,35,556</b>
Charged . . . . .	..	..	..	..	..	..	..	..	5,000	..	
(Voted/Authorised) . . . . .	1,485	3,79,530	11,18,383	22,21,739	3,40,870	7,767	6,19,496	30,585	1,36,226	74,475	

(a) Represents transactions for the period from 15th August, 1947 to 31st March, 1948.

## 54-A.—Territorial and Political Pensions

This major head was opened from the year 1947-48 (Post-partition). The minor head 'Territorial and Political Pensions' under this head includes (i) Pensions or allowances paid to the members of the family or servants of any former ruler of any territory in India under Section 145 of the Government of India Act, 1935, as it stood on 14-8-47 and (ii) Pensions for other political considerations. The former were hitherto classified under the major head "33-Payments to Crown Representative" (now defunct) and the latter under the minor head "Pensions for distinguished and meritorious services or for political considerations" subordinate to the major head "55—Superannuation Allowances and Pensions."

2. The minor head "Charitable Allowances" now opened under this head was formerly provided under the major head "55—Superannuation Allowances and Pensions."

No. 78-A—Account of Territorial and Political Pensions for the period from 15th August, 1947 to 31st March, 1948.	Central Government
Territorial and Political Pensions . . . . .	10,43,337
Charitable Allowances . . . . .	—451
Charges in England—	
<i>High Commissioner—</i>	
Political Pensions . . . . .	43,074
<b>Total Expenditure on Territorial and Political Pensions.— Voted</b>	<b>10,86,010</b>



**XLIV and 55.—Superannuation Allowances and Pensions****GENERAL**

Pensions and gratuities paid from the revenues of Government fall into two main classes according as they are paid to officers who have retired from Government service or to the surviving families of deceased officers.

2. The accounts under this head are complicated by the appearance in the books of subscriptions to a number of old Funds which are closed for new subscribers but to which old members continue to subscribe. These abolished Funds include the Military Orphan and the Medical Retiring Funds, which have been replaced by the Indian Military Service Family Pension Fund, the accounts of which appear in the books of Defence Services; the Bengal, Bombay and Madras, Civil Funds, which have been replaced by the Indian Civil Service Family Pension Fund; and the Superior Services (India) Family Pension Fund (Untransferred).

3. Before 1st April, 1936, the receipts and charges under the Indian Civil Service Family Pension Regulations formed part of the revenue and expenditure of the Central Government. Since 1st April, 1936, these transactions have been funded, and now only the Government's share of the pensionary charges is adjusted under the head "Indian Civil Service Family Pensions".

**REVENUE**

4. Apart from the transactions of the abolished Funds mentioned above, the subscriptions under the Indian Civil Service (Non-European Members) Family Pension Rules, and contributions received from Foreign Governments, etc., in respect of the pensions of officers lent to them, constitute the main items of revenue under this head.

**EXPENDITURE**

5. Expenditure on superannuation allowances, pensions and gratuities to retired civil officers of all Departments except Railways and Posts and Telegraphs is recorded under this head besides the contributions to Provident Funds of Government Servants belonging to non-commercial Departments, Service Funds and family pensions paid from Funds merged in Government balances, including the abolished Funds mentioned above. The Contributions to the Provident Funds of Government Servants belonging to the Commercial Departments are directly debited to the working expenses of those departments. This head is also debited with the annual equated payments to capital on account of commutations of pensions: see paragraph 6 below. Pensions to retired Military officers are charged to the Defence Estimates. In the case of the Irrigation, Salt Section of the Central Excises and Salt Department, Northern India, and other Commercial departments except Railways and Posts and Telegraphs, the pensionary charges debitable to the Commercial heads of account are computed at a percentage on establishment charges, while the actual pensions are recorded under this head. In Railways and Posts and Telegraphs the actual payments are debited to those departments.

Pensions for distinguished and meritorious services, and pensions paid on account of maintenance of shrines and other items of a similar nature, are also recorded under this head.

The annual instalments whereby gratuity payments to retrenched personnel of the non-commercial civil departments are made good by revenue are also debited to this head *vide* Note on page 271.

**55-A.—Commutation of Pensions Financed from Ordinary Revenues****83—Payments of Commuted Value of Pensions**

6. All payments on account of commutations of pensions whether made in England or in India, including payments made to other Governments, but excluding payments to the employees in the Railway and Posts and Telegraphs Departments, are brought to account, in the first instance, under the head "83—Payments of Commuted Value of Pensions", which is a capital head outside the Revenue Account, in the books of the Central or the Provincial Government, as the case may be, and at the end of the year such portion of the expenditure recorded under this head as the Government concerned may decide to meet from current revenues is transferred to the capital major head "55-A.—Commutation of Pensions financed from Ordinary Revenues". The net amount debited to the capital major head "83—Payments of Commuted Value of Pensions", after deduction from it of the recoveries, if any, from other Governments, is repaid from revenue either in a lump sum or by a system of equated payments, spread over 15 years, which include interest on the capital invested. Such equated payments are debited to the head "55—Superannuation Allowances and Pensions" or other appropriate major head in the Revenue section of the accounts, by credit to (a) the capital head "83—Payments of Commuted Value of Pensions" for the capital portion of the payments, and to (b) "22—Interest on Debt and Other Obligations" for the interest portion. This procedure is applied *mutatis mutandis* to payments of commuted value of military pensions granted under the Military rules. In Railways and Posts and Telegraphs, the actual payments of commuted pensions are, from 1938-39, debited to the revenue account of those Departments.

**J. and JJ.—Miscellaneous.**

2 F

No. 79 - ACCOUNT OF RECEIPTS IN AID OF SUPERANNUATION ALLOWANCES AND PENSIONS for the year ended 31st March, 1948.

	PROVINCIAL GOVERNMENTS											Total
	Central Government (a)	Government of Coorg	Government of Madras	Government of Bombay	Government of West Bengal (a)	Government of United Provinces	Government of East Punjab (a)	Government of Bihar	Government of Central Provinces and Berar	Government of Assam	Government of Orissa	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Subscriptions under the Indian Civil Service (Non-European Members) Family Pension Rules . . . . .	91,248	..	..	..	..	..	..	..	..	..	..	91,248
Subscriptions under the Superior Services (India) Family Pension (Un-transferred) Rules . . . . .	19,099	..	..	..	..	..	..	..	..	..	..	19,099
Contributions for Pensions and Gratuities . . . . .	3,74,195	1,452	7,32,235	7,68,864	52,193	1,88,424	55,251	2,19,610	1,41,535	56,126	25,253	26,14,138
Deductions for Marine Pension Fund	4,617	..	..	..	..	..	..	..	..	..	..	4,617
Miscellaneous . . . . .	16,706	..	..	..	113	..	..	..	..	..	..	16,819
Receipts in England—												
Secretary of State												
Widows' Funds of the Home Establishment of the East India Company; Dividends . . . . .	10,272	..	..	..	..	..	..	..	..	..	..	10,272
Subscription in aid of the India Office Provident Fund . . . . .	599	..	..	..	..	..	..	..	..	..	..	599
Miscellaneous . . . . .	2,206	..	404	2,73,655	..	41	566	997	150	..	164	2,78,183
High Commissioner												
Subscriptions in aid of the Indian Civil and Military Funds—												
Deductions for Marine Pension Fund . . . . .	159	..	..	..	..	..	..	..	..	..	..	159
Subscriptions and Donations—												
Indian Civil Service (Non-European Members) Family Pensions . . . . .	2,235	..	..	..	..	..	..	..	..	..	..	2,235
Wage deductions on account of contributions to pensions . . . . .	192	..	..	..	..	..	..	..	..	..	..	192
Miscellaneous . . . . .	1,222	..	13,826	1,615	..	716	14,114	..	..	123	..	31,616
	5,22,750	1,452	7,46,465	10,44,134	52,306	1,89,181	69,931	2,19,607	1,41,685	56,249	25,417	30,69,177
Deduct—Refunds . . . . .	72	4	7,834	..	..	..	..	..	209	1,658	1,274	11,051
Total Receipts in aid of Superannuation Allowances and Pensions	5,22,678	1,448	7,38,631	10,44,134	52,306	1,89,181	69,931	2,19,607	1,41,476	54,591	24,143	30,58,126

(a) Represents transactions for the period from 15th August, 1947 to 31st March, 1948.

No. 79-A.—ACCOUNT of SUPERANNUATION, RETIRED and COMPASSIONATE ALLOWANCES and PENSIONS paid during the year ended 31st March, 1948.

	Central Government (b)	Government of Coorg	PROVINCIAL GOVERNMENTS									Total
			Government of Madras	Government of Bombay	Government of West Bengal (b)	Government of United Provinces	Government of East Punjab (b)	Government of Bihar	Government of Central Provinces and Berar	Government of Assam	Government of Orissa	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Superannuation and Retired Allowances	47,35,948	1,20,031	1,34,42,992	1,28,90,117	31,12,750	1,10,53,413	4,06,311	41,64,310	44,83,007	17,65,509	12,61,258	5,69,40,846
Equated payments of commuted value of pensions transferred from Capital (outside the Revenue Account)	22,35,543	..	..	12,63,595	..	9,05,847	..	..	6,07,298	3,72,467	..	53,86,750
Compassionate Allowances	40,855	..	63,008	84,392	17,410	1,16,947	..	22,417	21,595	9,673	3,961	3,80,258
Gratuities	98,764	160	3,26,815	40,474	16,701	92,101	2,280	31,506	40,068	7,598	5,893	6,62,360
Contributions for pensions and gratuities	..	..	..	..	..	..	..	..	..	..	90,069	90,069
Charitable Allowances	..	..	..	..	..	11,912	..	..	145	..	1,675	13,732
Pensions for distinguished and meritorious services	15,677	..	..	7,625	1,078	..	..	12,888	..	589	80	37,937
Covenanted Civil Service Pensions	7,276	..	1,12,939	1,05,102	..	18,865	..	..	14,436	..	..	2,58,618
Donations to Service Funds	..	..	..	30,477	..	..	..	..	..	..	..	30,477
Donations to Provident Funds	2,92,967	..	64,931	19,020	31,658	22,670	17,779	16,111	35,102	4,971	5,823	5,11,032
Pensions of the Military Fund	426	..	..	..	..	..	..	..	..	..	..	426
Pensions of the Military Orphan Fund	3,025	..	..	..	..	..	..	..	..	..	..	3,025
Pensions of the Medical Retiring Fund	866	..	..	..	..	..	..	..	..	..	..	866
Pensions of the Madras Civil Fund	292	..	..	..	..	..	..	..	..	..	..	292
Pensions of the Bombay Civil Fund	780	..	..	..	..	..	..	..	..	..	..	780
Pensions under the Indian Civil Service (Non-European Members) Family Pension Rules	44,636	..	..	..	..	..	..	..	..	..	..	44,636
Pensions, etc., under the War Risks Compensation Scheme	2,51,996	..	..	..	..	..	..	..	..	..	..	2,51,996
Special pensions connected with War, 1914	2,526	..	..	..	..	..	..	..	..	..	..	2,526
Pensions under the Superior Services (India) Family Pensions (Untransferred) Rules	3,974	..	..	..	..	..	..	..	..	..	..	3,974
Post War Reconstruction and Development Programme	..	..	..	(a)13,758	..	..	..	..	..	..	..	13,758
Transfer to the Fund for payment of Bonus to temporary clerical personnel under the scheme of unified Scale	42	..	..	..	..	..	..	..	..	..	..	42
Carried over	77,35,593	1,20,191	1,40,10,685	1,39,56,500	31,79,597	1,22,21,755	4,26,370	42,47,232	52,06,651	21,60,807	13,68,759	6,46,34,200

(b) Represents Government contribution to the Contributory Provident Fund.

(b) Represents transactions for the period from 15th August, 1947 to 31st March, 1948.

No. 79-A.—ACCOUNT of SUPERANNUATION, RETIRED and COMPASSIONATE ALLOWANCES and PENSIONS paid during the year ended 31st March, 1948—*conold.*

	Central Government (a)	Government of Coorg	PROVINCIAL GOVERNMENTS.									Total
			Government of Madras	Government of Bombay	Government of West Bengal (a)	Government of United Provinces	Government of East Punjab (a)	Government of Bihar	Government of Central Provinces and Berar	Government of Assam	Government of Orissa	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Brought forward .</b>	77,35,593	1,20,191	1,40,10,685	1,39,56,560	31,79,597	1,22,21,755	4,26,370	42,47,232	52,06,651	21,00,807	13,68,759	6,46,34,200
<b>Pensions to the dependents of deceased lascars (ex German ships) interned during the War in Germany . . . . .</b>	200	..	..	..	..	..	..	..	..	..	..	200
<b>Government Contribution paid under the Indian Civil Service Family Pension Rules . . . . .</b>	1,242	..	..	1,700	1,799	..	..	1,458	..	..	644	6,843
<b>Transfer to the Pension Equalisation Fund . . . . .</b>	..	..	..	..	..	..	..	90,994	..	..	..	90,994
<b>Charges in England—</b>												
<i>Secretary of State.</i>												
<b>Superannuation and Retired Allowances—</b>												
<b>India Office, Audit Office and High Commissioner's Establishments—</b>												
Home Service Widows Funds of the East India Company . . . . .	2,950	..	..	..	..	..	..	..	..	..	..	2,950
Home Service Pensions and Gratuities . . . . .	3,71,778	..	..	..	..	..	..	..	..	..	..	3,71,778
India Office Provident Fund . . . . .	39,494	..	..	..	..	..	..	..	..	..	..	39,494
Pensions of Military and Navy Officers, etc., in respect of Civil employment . . . . .	6,16,020	3,388	1,85,553	2,07,843	..	1,74,131	..	97,922	48,825	74,218	..	14,07,900
Pensions and allowances paid in respect of other Provident Funds (Military, Medical and Navy Funds) . . . . .	5,44,236	..	..	..	..	..	..	..	..	..	..	5,44,236
<i>High Commissioner.</i>												
<b>Superannuation and Retired Allowances—</b>												
<b>India Office, Audit Office and High Commissioner's Establishments—</b>												

Home Services pension and gratuities . . . . .	1,14,867	--	--	--	--	--	--	--	--	--	--	1,14,867
Federal and High Court Judges	57,282	3,360	1,40,500	1,47,463	--	1,20,139	--	77,720	10,488	416	--	5,57,369
Indian Civil Service . . . . .	11,79,837	8,460	7,18,848	8,40,962	--	10,47,792	--	5,99,628	3,87,540	2,08,202	2,715	50,54,104
Other Civil Services in India . . . . .	25,59,790	11,350	11,39,931	3,30,308	--	11,00,015	--	5,53,744	5,90,531	3,21,754	4,813	65,22,234
Government Contributions paid under the India Civil Service Family Pension Rules . . . . .	58,881	410	13,129	11,589	--	7,476	--	8,610	2,377	1,168	803	1,04,443
Pensions paid in respect of the Bengal, Bombay (Provident Branch) and Madras Civil Funds	6,01,583	--	--	--	--	--	--	--	--	--	--	6,01,583
Compassionate Allowances . . . . .	38,406	--	18,918	--	--	6,320	--	975	2,500	840	--	67,959
Gratuities . . . . .	3,228	--	1,045	2,591	--	--	--	954	467	--	--	8,285
Pensions of Widows and Families of Officers of the Bengal Pilot Service . . . . .	13,636	--	--	--	--	--	--	--	--	--	--	13,636
Other pensionary charges . . . . .	4,672	--	--	9,61,783	--	7,133	--	--	--	1,271	--	9,74,859
<i>Deduct</i> —Actual amount of pensions recovered from other Governments . . . . .	53,449	--	--	--	--	--	--	--	--	--	--	53,449
Total Charges in England . . . . .	61,53,211	26,968	22,17,924	25,02,537	--	24,63,006	--	13,49,553	10,42,728	5,67,959	8,364	1,63,32,250
<i>Deduct</i> —Actual amount of pensions recovered from other Governments . . . . .	80,726	--	--	4,60,038	--	--	--	2,24,151	--	--	--	7,64,915
<i>Deduct</i> —Pensionary charges transferred to Commercial Departments . . . . .	43,928	--	4,75,667	98,574	75,319	9,56,124	1,99,987	1,55,780	--	--	69,587	20,74,966
<i>Deduct</i> —Amount transferred from the Pension Equalisation Fund . . . . .	--	--	--	--	--	--	--	23,000	--	--	--	23,000
<i>Deduct</i> —Pensionary charges of the Ecclesiastical Department recovered from the War and the Railway Departments . . . . .	1,08,100	--	--	--	--	--	--	--	--	--	--	1,08,100
<b>Total Expenditure under Superannuation Allowances and Pensions</b>	<b>1,36,57,492</b>	<b>1,47,159</b>	<b>1,57,52,942</b>	<b>1,59,02,185</b>	<b>31,06,077</b>	<b>1,37,28,637</b>	<b>2,26,383</b>	<b>52,86,306</b>	<b>62,49,379</b>	<b>27,28,766</b>	<b>13,08,180</b>	<b>7,80,93,506</b>
Charged . . . . .	3,94,571	} 1,47,159 {	12,93,772	14,98,383	51,966	20,27,510	--	5,39,980	6,72,602	3,41,804	3,45,852	
Voted . . . . .	1,32,62,921		1,44,59,170	1,44,03,802	30,54,111	1,17,01,127	2,26,383	47,46,326	55,76,777	23,86,962	9,62,328	
Authorised . . . . .												

(a) Represents transactions for the period from 15th August, 1947 to 31st March, 1948.

P. and P. — Miscellaneous

NO. 79-B.—ACCOUNT of PAYMENTS of COMMUTED VALUE of PENSIONS during and to end of the year ended 31st March, 1948.

	PROVINCIAL GOVERNMENTS											Total
	Central Government	Government of Coorg	Government of Madras	Government of Bombay	Government of West Bengal	Government of United Provinces	Government of East Punjab	Government of Bihar	Government of Central Provinces and Berar	Government of Assam	Government of Orissa	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Payments of Commuted Value of Pensions—</b>												
<b>Payments in India . . . . .</b>	(a) 19,05,447	..	7,07,125	6,24,994	3,94,887	6,42,173	..	2,68,663	2,50,847	3,21,952	21,953	51,38,041
<b>Payments in England—</b>												
<b>Par Value . . . . .</b>	(b) 60,91,603	..	59,467	..	..	32,826	..	99,911	..	8,730	..	62,91,637
<b>Loss or gain by exchange . . . . .</b>	(c) 10,594	..	..	..	..	..	..	..	..	..	..	10,594
<b>Deduct—Capital portion of Equated Payments out of Revenue . . . . .</b>	(d) 35,19,388	..	..	9,96,635	..	7,38,012	..	..	3,56,026	3,12,598	..	59,22,659
<b>Deduct—Amount recovered from other Governments . . . . .</b>	(e) 6,04,949	907	5,83,882	..	..	1,49,544	..	8,995	..	..	..	13,48,277
<b>Deduct—Amount financed from Ordinary Revenues . . . . .</b>	..	—907	1,82,710	..	3,94,887	..	..	3,58,679	..	..	21,953	9,57,322
<b>NET EXPENDITURE (OUTSIDE THE REVENUE Account) DURING THE YEAR . . . . .</b>	(g) 38,83,307	..	..	—3,71,641	(g) ..	—2,12,557	(g) ..	..	—1,05,179	18,084	..	32,12,014
<b>Amount financed from Ordinary Revenues.</b>												
{ Charged . . . . .	..	} -907 {	20,577	..	..	..	..	47,156	..	..	2,000	
{ Voted . . . . .	(g)		..	..	..	..	..	..	..	..	..	
{ Authorised . . . . .	..		1,62,133	..	(g) 3,94,887	..	(g) ..	3,11,523	..	..	19,953	
<b>Net Expenditure outside the Revenue Account.</b>												
{ Charged . . . . .	..	} .. {	..	18,084	..	—5,89,855	..	..	40,026	—51,948	..	
{ Voted . . . . .	..		..	..	..	..	..	..	..	..	..	
{ Authorised . . . . .	38,83,307		..	..	—3,89,725	..	3,77,298	..	..	—1,45,205	70,032	..
<b>Net Expenditure (outside the Revenue Account) to end of the year . . . . .</b>	(f) (h) 3,00,66,504	..	..	72,12,736	(i) 4,73,219	44,71,123	(j) 32,79,646	..	87,76,122	27,44,142	..	
<b>(a) Civil . . . . .</b>	Rs. 14,70,259	<b>(b) Civil . . . . .</b>	Rs. 2,91,839	<b>(c) Civil . . . . .</b>	Rs. 507	<b>(d) Civil . . . . .</b>	Rs. 18,63,937	<b>(e) Civil . . . . .</b>	Rs. 3,89,552			
<b>Defence . . . . .</b>	4,35,188	<b>Defence . . . . .</b>	57,99,764	<b>Defence . . . . .</b>	10,087	<b>Posts and Tele- graphs Defence.</b>	4,00,084 12,55,367	<b>Defence . . . . .</b>	2,15,397			
<b>TOTAL . . . . .</b>	19,05,447	<b>TOTAL . . . . .</b>	60,91,603	<b>TOTAL . . . . .</b>	10,594	<b>TOTAL . . . . .</b>	35,19,388	<b>TOTAL . . . . .</b>	6,04,949			

(f) Excludes Rs. 1,45,034 due to proforma adjustment made in rectification of misclassification.

(g) Represents transactions for the period from 15th August, 1947 to 31st March, 1948.

(h) Includes Rs. 2,72,28,231 being 82½% of the capital expenditure incurred upto 14-8-47 decided to be carried forward to the post-partition accounts. This amount is provisional pending closing of the 1947-48 (Pre-partition) accounts.

(i) Represents the share of the capital expenditure incurred upto 14-8-47 decided to be carried forward to the post-partition accounts.

(j) Represents the share of the capital expenditure incurred upto 14-8-47 decided to be carried forward to the post-partition accounts. This amount is provisional pending closing of the 1947-48. (Pre-partition) accounts.

**XLV and 56.—Stationery and Printing**

REVENUE

This is essentially an expenditure head, and the revenue recorded in the accounts is rather a set-off against some part of the charges than an independent source of income.

EXPENDITURE

The Commercial Departments, such as the Railways, Posts and Telegraphs and the Salt Section of the Central Excises and Salt Department, Northern India, and, when it exists, the Census Department pay for their own printing and stationery. The Defence Department also has since 1925-26 been debited with the cost of stationery supplied and printing work done. In the case of other departments of Government, whether Central or Provincial, expenditure on stationery and printing except for petty purchases of indigenous stationery, is usually brought to account under this head.

2. The bulk of the stationery is purchased in the first instance for the Central Stores. The cost of all such purchases, whether made in India or in England, is debited to the Central Government. It is not until the stores are actually issued to Provincial Governments or to Central Departments which have to pay for their supplies that the debits are passed on to the Provincial or departmental accounts. The recoveries effected from the paying departments of the Central Government are adjusted by reduction of the Central expenditure on purchase of stationery; and the recoveries from Provincial Governments are shown under the receipt major head "XLV—Stationery and Printing". The recoveries from other Governments for the cost of stationery supplied by Provincial Stores are also shown under the same major head.

3. A new system based on costing principles was introduced in the accounts of Government Presses with effect from 1924-25. Under this system, in addition to the actual cash expenditure on the different sections of the Presses, indirect charges such as pension payments, interest on capital outlay and depreciation on buildings, etc., are worked out and distributed over these sections so as to arrive at the true cost of each section. A Depreciation Reserve has also been opened except in Bihar and Orissa, to which depreciation calculated on the value of the plant, machinery and furniture in use in the Presses during each year is credited, as also the residual book value of plant, machinery and furniture disposed of during the year. This Reserve bears the cost of all machines, etc., replaced during the year. The transactions of the Reserve are shown in Account No. 104 on pages 332—334.

No. 80.—ACCOUNT of RECEIPTS under STATIONERY and PRINTING for the year ended 31st March, 1943.

	Central Government (a)	Government of Coorg	PROVINCIAL GOVERNMENTS									Total
			Government of Madras	Government of Bombay	Government of West Bengal (a)	Government of United Provinces	Government of East Punjab (a)	Government of Bihar	Government of Central Provinces and Berar	Government of Assam	Government of Orissa	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Stationery Receipts . . . . .	31,81,957	..	2,50,890	84,359	393	3,14,436	912	58,889	412	..	16,866	39,09,114
Sale of plain paper used with stamps . . . . .	2,868	..	..	..	87,662	2,43,610	24,940	1,87,638	3,955	45,349	48,603	6,44,625
Sale of Gazettes and other Government Publications . . . . .	2,93,634	676	1,85,994	1,91,204	25,727	5,02,863	12,204	34,265	43,254	16,288	11,905	13,18,014
Other Press Receipts . . . . .	2,45,175	181	9,39,981	4,77,317	42,608	5,78,443	2,668	26,451	32,236	32,025	12,558	23,80,643
Miscellaneous . . . . .	915	..	..	..	..	..	..	..	..	..	..	915
Receipts in England—												
High Commissioner . . . . .	7,702	1	595	136	109	313	134	190	226	288	8	9,702
	37,32,251	858	13,77,460	7,53,016	1,56,499	16,39,665	40,858	3,07,433	80,083	93,950	80,940	82,72,013
Deduct—Refunds . . . . .	95,565	..	2,036	3,965	..	3,267	..	530	173	153	7	1,05,696
<b>Total Receipts under Stationery &amp; Printing . . . . .</b>	<b>36,36,686</b>	<b>858</b>	<b>13,75,424</b>	<b>7,49,051</b>	<b>1,56,499</b>	<b>16,36,398</b>	<b>40,858</b>	<b>3,06,903</b>	<b>79,910</b>	<b>93,797</b>	<b>80,933</b>	<b>81,66,317</b>

(a) Represents transactions for the period from 15th August, 1947 to 31st March, 1943.

No. 90-A.—ACCOUNT OF EXPENDITURE ON STATIONERY and PRINTING for the year ended 31st March, 1948.

	PROVINCIAL GOVERNMENTS.											Total
	Central Government (a)	Government of Coorg	Government of Madras	Government of Bombay	Government of West Bengal (a)	Government of United Provinces	Government of East Punjab (a)	Government of Bihar	Government of Central Provinces and Berar	Government of Assam	Government of Orissa	
<b>I.—STATIONERY.</b>	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Stationery Offices and Stores . . . . .	24,68,525	..	1,82,743	1,88,408	..	86,386	659	35,500	..	..	13,662	29,75,883
Purchase of Stationery Stores . . . . .	1,12,98,426	1,249	23,59,399	22,62,893	..	18,96,654	66,809	1,98,104	..	..	38,456	1,81,21,990
Stationery supplied by other Governments . . . . .	461	767	..	..	5,50,912	..	..	..	4,14,864	3,12,408	..	12,79,410
Discount on plain paper used with stamps . . . . .	150	..	..	..	4,135	18,531	483	7,501	205	1,912	3,713	36,630
Purchase of plain paper used with stamps . . . . .	..	..	..	..	62,127	74,905	2,601	37,032	2,300	1,556	443	1,80,964
Deduct—Value of stationery supplied to other Governments and paying Departments . . . . .	24,90,075	..	59,453	2,750	..	..	5,905	520	8,770	..	..	25,67,473
<b>II.—PRINTING.</b>												
Government Presses . . . . .	25,69,727	..	19,36,387	15,63,163	11,05,802	17,60,277	1,44,502	7,41,864	5,12,993	2,93,858	3,59,460	1,09,88,033
Printing at Private Presses . . . . .	4,65,905	..	4,71,171	28,235	3,390	1,55,844	9,233	..	16,595	79,382	6,470	12,36,225
Lithography . . . . .	..	..	..	..	..	..	10,152	..	..	..	..	10,152
Cost of printing work done by other Governments . . . . .	87,854	14,643	..	65	3	..	..	1,334	..	11	10,702	1,14,612
Works . . . . .	..	..	..	..	..	7,885	..	..	..	..	..	7,885
Deduct—Cost of printing work done for other Governments and paying Departments . . . . .	69,59,815	..	..	3,067	84	..	61	9,397	..	..	1,027	69,78,451
Charges in England— High Commissioner. Stationery, Printing and Book-binding for the High Commissioner's Office . . . . .	75,078	..	..	..	..	..	..	..	..	..	..	75,078
Leave salaries and deputation pay . . . . .	8,576	..	5,831	..	11,101	..	..	..	..	..	..	25,508
Sterling Overseas Pay . . . . .	..	..	3,649	..	..	..	..	..	..	..	..	3,649
Government Scholarships . . . . .	..	..	..	6,991	..	..	..	..	..	..	..	6,991
Stores for India . . . . .	27,43,235	..	41,870	1,81,144	11,368	43,515	9,861	25,516	4,702	..	..	30,61,211
Other charges . . . . .	13,904	..	..	78	..	..	..	..	..	..	..	13,982
<b>Total Expenditure under Stationery and Printing.</b>	1,02,81,951	16,659	49,41,597	42,20,160	17,48,754	40,43,997	2,38,334	10,36,934	9,42,889	6,89,125	4,31,879	2,85,92,279
Charged . . . . .	..	16,659	5,56,429	..	..	..	..	..	..	1,264	..	..
Voted . . . . .	1,02,81,951		43,85,168	42,20,160	17,48,754	40,43,997	2,33,334	10,36,934	9,42,889	6,87,861	4,31,879	..
Authorised . . . . .	..		..	..	..	..	..	..	..	..	..	..

(a) Represents transactions for the period from 15th August, 1947 to 31st March, 1948.



## XLVI and 57.—MISCELLANEOUS

These heads cover all transactions of the Civil Department (as distinguished from the Defence and Commercial Departments, the miscellaneous transactions of which are taken to the Defence Services or the commercial major head of accounts concerned) which cannot be brought to account under any of the foregoing descriptive heads. The transactions are exhibited in sufficient detail in Account Nos. 81 and 81-A and do not require any further explanation.

The net credit or debit under 'Exchange on Remittance Account' resulting from the year's transactions, which are originally accounted for under that head, is treated at the end of the year as a miscellaneous item of revenue or expenditure of the Central Government. The gain or loss by exchange in respect of transactions under debt, deposit, etc., heads of the Provincial Governments is also brought to account under the minor head "Net gain by exchange on Remittance Transactions" in the Provincial Accounts.

## No. 81.—ACCOUNT of MISCELLANEOUS RECEIPTS for the year ended 31st March, 1948

	Central Government (a)	Government of Coorg	PROVINCIAL GOVERNMENTS									Total
			Government of Madras	Government of Bombay	Government of West Bengal (a)	Government of United Provinces	Government of East Punjab (a)	Government of Bihar	Government of Central Provinces and Berar	Government of Assam	Government of Orissa	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Net Gain by Exchange on Remittance Transactions . . . . .	69,835	..	—169	143	—57	64	..	76	53	24	6	69,975
Unclaimed deposits . . . . .	8,81,761	5,180	19,04,709	11,85,301	4,916	16,42,395	9,85,436	19,91,140	5,59,558	1,27,424	2,77,766	95,65,586
Sales of land and houses, etc. . . . .	..	..	597	145	1,408	71,502	37,940	4,190	1,41,530	643	..	2,57,955
Fees for Government audit . . . . .	2,41,399	..	83,337	26,276	18,332	2,72,369	38,393	75,714	11,752	7,172	7,527	7,82,271
Receipts arising out of the Military Lands Scheme, Bombay . . . . .	1,16,134	..	..	..	..	..	..	..	..	..	..	1,16,134
Recoveries of Overpayments . . . . .	1,11,116	758	12,83,177	2,36,848	21,898	41,097	1,05,913	31,305	42,105	2,53,208	3,562	21,31,047
Collection of payments for services rendered . . . . .	7,12,724	20,307	2,63,038	1,52,093	1,41,363	33,904	1,45,066	1,48,573	39,639	7,165	28,393	16,92,255
Transfer from the Deposit Account of grants for Economic Development and Improvement of Rural Areas . . . . .	..	..	10,692	..	..	..	..	27,950	6,015	..	..	44,657
Surcharge levied by Food Supply Department, Punjab . . . . .	..	..	..	..	..	..	8,41,789	..	..	..	..	8,41,789
Insurance premia under the War Risks (Goods) Insurance Scheme . . . . .	1,94,502	..	..	..	..	..	..	..	..	..	..	1,94,502
Insurance premia under the War Risks (Factories) Insurance Scheme . . . . .	21,912	..	..	..	..	..	..	..	..	..	..	21,912
Other Receipts . . . . .	1,36,57,770	10,610	87,85,178	11,12,508	7,25,716	28,90,594	64,38,709	16,63,311	21,23,814	8,02,697	2,05,958	3,94,16,925
Receipts in England— <i>Secretary of State.</i>												
Receipts from His Majesty's Foreign Office on account of excess cost of Diplomatic and Consular Establishments in Iran, etc. . . . .	120	..	..	..	..	..	..	..	..	..	..	120
Miscellaneous Receipts . . . . .	5,314	..	..	..	..	..	..	..	..	..	..	5,314
<i>High Commissioner.</i>												
Recoveries of Overpayments . . . . .	..	..	..	..	..	..	..	..	..	943	..	943
Miscellaneous Receipts . . . . .	3,97,176	..	1,468	5,013	—46	32,604	1,285	1,943	15	3,262	4,190	4,41,910
Loss or gain by exchange . . . . .	11,746	..	64	41	135	146	96	27	..	14	6	15,275
	1,64,22,509	35,875	1,23,32,091	27,18,428	9,13,665	49,84,675	85,94,627	39,44,229	29,24,481	12,02,602	5,27,408	5,46,01,570
Deduct—Refunds . . . . .	2,69,377	153	6,43,576	1,98,760	..	8,83,867	50,651	4,26,555	5,58,194	43,620	47,233	31,21,986
Total Miscellaneous Receipts . . . . .	1,61,53,132	36,702	1,16,88,515	25,19,668	9,13,665	41,00,808	85,43,976	35,17,674	23,66,287	11,59,982	4,80,175	5,14,79,584

a) Represents transactions for the period from 15th August, 1947 to 31st March, 1948.

No. 81-A.—ACCOUNT of MISCELLANEOUS EXPENDITURE for the year ended 31st March, 1948.

	Central Government (b)	Government of Coorg	PROVINCIAL GOVERNMENTS									Total	
			Government of Madras	Government of Bombay	Government of West Bengal (b)	Government of United Provinces	Government of East Punjab (b)	Government of Bihar	Government of Central Provinces and Berar	Government of Assam	Government of Orissa		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Net Loss by Exchange on Remittance Transactions . . . . .	(a) 36,205	..	..	..	..	..	..	..	..	..	..	722	36,927
Donations for charitable purposes . . . . .	1,94,742	14,372	1,56,221	4,34,333	64,888	52,724	641	11,135	3,114	23,618	238	9,56,026	9,56,026
Special Commissions of Enquiry . . . . .	4,50,511	..	10,305	47,492	..	3,14,110	..	188	23,544	3,579	34,877	8,84,606	8,84,606
Irrecoverable temporary loans and advances written off . . . . .	625	..	58,834	6,574	44	2,17,763	500	19,770	5,482	8,500	8,093	3,26,185	3,26,185
Contributions . . . . .	9,36,187	77,660	98,13,226	77,26,464	63,25,344	1,01,09,270	5,44,521	68,93,860	22,71,608	20,91,810	6,59,028	4,74,48,978	4,74,48,978
Expenses incidental to the running of Food Supply Scheme . . . . .	17,26,222	..	..	..	..	..	..	..	..	..	69,500	17,95,722	17,95,722
Losses on Supply of Foodstuffs to Government Servants and others at concessional prices . . . . .	1,67,367	..	..	..	..	..	..	..	1,07,096	3,91,567	..	6,66,030	6,66,030
Losses on Supply of Imported food-grains to Deficit Provinces . . . . .	9,97,61,000	..	..	..	..	..	..	..	..	..	..	9,97,61,000	9,97,61,000
Payments arising out of Military Lands Scheme Bombay . . . . .	8,433	..	..	..	..	..	..	..	..	..	..	8,433	8,433
Payments to War Risks (Goods) Insurance Fund . . . . .	1,09,904	..	..	..	..	..	..	..	..	..	..	1,09,904	1,09,904
War Risks (Goods) Insurance Scheme . . . . .	91,127	..	..	..	..	..	..	..	..	..	..	91,127	91,127
Remuneration and expenses of agents employed for purposes of War Risks (Goods) Insurance Scheme . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..
Deduct—Amount met from the War Risks (Goods) Insurance Fund . . . . .	25,426	..	..	..	..	..	..	..	..	..	..	25,426	25,426
War Risks (Factories) Insurance Scheme . . . . .	2,406	..	..	..	..	..	..	..	..	..	..	2,406	2,406
Deduct—Amount met from the War Risks (Factories) Insurance Fund . . . . .	227	..	..	..	..	..	..	..	..	..	..	227	227
Equalisation Scheme . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..
Motor Spirit and Tyre Rationing Scheme . . . . .	6,28,359	..	..	..	..	..	..	..	..	..	11,952	6,40,311	6,40,311
National Services Labour Tribunal Scheme for the training of Skilled Artisans . . . . .	13	..	..	..	..	..	..	..	..	..	..	13	13
Scheme for Civil Pioneer Force . . . . .	1,036	..	..	..	..	..	..	..	..	..	..	1,036	1,036
	4,812	..	..	..	..	..	..	..	..	..	..	4,812	4,812

Deduct—Amount transferred to Major heads "3-B Post WAR Reconstruction and Development Schemes."	..	..	..	..	..	..	5,32,111	..	..	..	..	5,32,111
Expenditure on Displaced persons	2,72,80,959	..	1,35,296	..	4,08,930	..	..	..	..	..	..	2,78,25,185
Other Charges . . . . .	65,33,691	31,804	17,48,006	19,79,952	16,64,410	55,10,087	3,63,20,546	1,07,33,273	23,80,209	37,54,884	3,85,603	7,10,57,465
Charges in England												
<i>Secretary of State</i>												
Other items . . . . .	68	..	..	..	..	..	..	..	..	..	..	68
<i>High Commissioner.</i>												
Leave salaries and deputation pay . . . . .	56,059	..	..	..	..	..	..	..	..	217	..	56,276
Relief and Repatriation of Indians from foreign Countries	2,770	..	..	..	..	..	..	..	..	..	..	2,770
Sterling Overseas Pay . . . . .	1,814	..	..	..	..	..	..	..	..	..	..	1,814
Expenses due to enemy actions	1,78,599	..	..	..	..	..	..	..	..	..	..	1,78,599
Expenditure Connected with German Reparation	4,64,281	..	..	..	..	..	..	..	..	..	..	4,64,281
Grants-in-aid . . . . .	15,172	..	..	..	..	..	..	..	..	..	..	15,172
Expenditure connected with Conferences, Commissions, etc.	2,533	..	..	..	..	..	..	..	..	..	..	2,533
Miscellaneous charges connected with the supply of stores to India . . . . .	2,75,708	..	..	..	256	..	..	..	..	..	..	2,76,024
Other items . . . . .	2,27,861	8	484	1,044	13	7	52,391	3	..	2	..	2,81,793
Loss or gain by exchange . . . . .	5,547	65	8,230	8,036	1,266	10,075	672	10,979	4,950	2,362	613	52,795
Total Miscellaneous Expenditure . . . . .	13,91,38,418	1,23,909	1,19,30,582	1,02,03,895	84,65,151	1,62,14,036	3,63,93,160	1,76,69,208	48,05,003	62,76,539	11,70,626	25,23,90,627
Charged	8,289	} 1,23,909 {	7,936	2,973	12,22,845	..	46	3,249	13,43,893	22,50,863	823	
Voted												
Authorised	13,91,30,120			1,19,22,646	1,02,00,922	72,42,306	1,62,14,036	3,63,93,114	1,76,65,959	34,61,110	40,25,676	11,69,803

(a) Relates to the minor head "Loss or gain by exchange" but has been accounted for under the minor head "Net Loss of Exchange on Remittance transactions" as the budget provision was made under this latter head.

(b) Represents transactions for the period from 15th August, 1947 to 31st March, 1948.

**82.—Capital Account of Other Provincial Works Outside the Revenue Account**

This head is intended for the record of capital expenditure of an occasional nature undertaken from borrowed funds by Provincial Governments in departments in which such expenditure is not customary.

The expenditure to end of the year under this head in Bihar represents the Provincial Government's share of the expenditure incurred in repairing damage caused by the earthquake of 1934 to Irrigation works for which no capital and revenue accounts are kept (see also note on page 240.)

**No. 82. ACCOUNT of CAPITAL EXPENDITURE on Other Provincial Works outside the REVENUE ACCOUNT during and to end of the year 1947-48**

	Expenditure during the year		Expenditure to end of the year
	Charged	Voted	
<b>PROVINCIAL GOVERNMENTS</b>			
<b>GOVERNMENT OF MADRAS</b>			
Madras Bus Service—	Rs.	Rs.	Rs.
Cost of buses . . . . .	..	28,21,958	20,94,467
Cost of Lands and Buildings . . . . .	..	1,73,621	1,78,621
Tools and Plant . . . . .	..	67,206	71,267
Total . . . . .	..	30,67,785	33,44,345
<b>GOVERNMENT OF BOMBAY</b>			
Excise—			
Construction of quarters and peons' lines for Excise Department . . . . .	..	..	19,963
Payment of compensation for Plant of the Dhulia Distillery . . . . .	..	..	2,00,660
Industries—			
Purchase of Sewari Dock yard . . . . .	..	..	88,773
Value of Acetone Factory Buildings at Nasik . . . . .	..	..	17,39,012
Post-War Reconstruction and Development Programme—			
Miscellaneous Departments—			
Improvement of Milk Scheme . . . . .	..	7,17,521	7,17,521
Housing Organisation Scheme . . . . .	13,170	18,96,002	19,09,172
Total . . . . .	13,170	26,13,523	46,74,441
<b>GOVERNMENT OF WEST BENGAL</b>			
Development programme—			
Kanchrapara Area Development Scheme . . . . .	..	7,942	10,698
Rehousing of Bustee dwellers etc. . . . .	..	1,291	1,291
Total . . . . .	..	(a) 8,333	(b) 11,989
<b>GOVERNMENT OF UNITED PROVINCES</b>			
Land Revenue—			
Original Works . . . . .	..	..	2,01,552
General Administration—			
Construction of Buildings . . . . .	..	..	26,50,858
Establishment . . . . .	..	..	57,428
Education—			
Electric Installation in the Thomason College, Roorkee . . . . .	..	..	53,608
Transport Department Government Bus Service . . . . .	..	80,75,943	80,75,943
Total . . . . .	..	80,75,943	1,10,79,309
<b>GOVERNMENT OF EAST PUNJAB</b>			
Omni Bus Service . . . . .	..	60,811	1,83,219
Total . . . . .	..	(a) 60,811	(c) 1,83,219
<b>GOVERNMENT OF BIHAR</b>			
Reconstruction of and Repairs to Government property damaged by Earthquake . . . . .	..	..	3,72,667
<b>GOVERNMENT OF THE CENTRAL PROVINCES &amp; BERAR</b>			
Stationery and Printing—			
Capital Outlay on purchase of machinery . . . . .	..	..	1,60,821
Total Provincial Governments . . . . .	13,170	1,38,26,395	1,98,26,881

**82-A—Capital Outlay on Rail-Road Co-ordination Scheme outside the Revenue Account.**

This capital major head, opened in the accounts from 1945-46, records the capital outlay on investments of Provincial Governments in companies floated under the Rail-Road Co-ordination Scheme.

**No. 82-A—ACCOUNT of CAPITAL OUTLAY ON RAIL-ROAD CO-ORDINATION SCHEME during and to end of the year 1947-48.**

	Expenditure during the year		Expenditure to end of the year
	Charged	Voted	
<b>GOVERNMENT OF THE CENTRAL PROVINCES &amp; BERAR</b>			
	Rs.	Rs.	Rs.
Rail-Road Co-ordination Scheme . . . . .	:	3,00,000	10,50,182
Investment in shares of transport companies . . . . .	:	:	:

(a) Represents transactions for the period from 15th August, 1947 to 31st March, 1948.

(b) Includes Rs. 3,656 being the Capital expenditure incurred upto 14.8.1947 decided to be carried forward to the post-partition Accounts.

(c) Includes Rs. 1,22,408 being the Capital expenditure incurred upto 14.8.1947 decided to be carried forward to the post-partition Accounts. This amount is provisional pending closing of the 1947-48 (Pre-partition) Accounts.

## 81.—Capital Outlay on Bombay Lands Scheme

This capital major head was opened in the accounts for 1927-28, for the adjustment of amounts payable to the Government of Bombay for reclaimed lands at Colaba taken over by the Central Government for the use of the Defence Department. It was intended to pay for this land out of the sale proceeds of certain properties held by the Defence Department under a scheme for the sale and exchange of lands in Bombay and the construction of new military buildings, previously known as the Bombay Military Lands Scheme. In view, however, of the general fall in land values, it was found impossible to dispose of these properties at a sufficient price. It was, therefore, decided to terminate the Military Lands Scheme as such and to transfer the remaining Military properties to the Finance Department of the Central Government for gradual disposal. Under this arrangement, the Defence Department has been relieved of the responsibility for meeting the debt due to the Government of Bombay in return for the surrender to the Finance Department of the properties from the sale of which they had hoped to finance the remaining items in the new building programme. The Finance Department will take such steps as they may consider most likely to extract the maximum return from these properties, either by lease or sale, and all realisations will go towards reduction of the interest charges on the capital debt and possibly of the capital debt itself. If, later on, some incidental loss is found to be inevitable, the question will have to be considered whether it should be written off to revenue and if so, in what manner.

The sum payable to the Bombay Government which amounted to Rs. 227 crores has been paid by cancelling an equivalent amount of loan taken by that Government from the Central Government in 1923-24, and this together with a sum of Rs. 5,76,686 on account of

interest on the capital sum and the cost of arbitration made up the total debit of Rs. 2,33,03,566 brought to account under the above capital major head. Two separate minor heads "Receipts/Payments arising out of the Military Lands Scheme" have been opened under "XLVI and 57—Miscellaneous" to record receipts and charges connected with the properties transferred to the management of the Finance Department. A *pro forma* account is also maintained in order to deduce the net receipt arising out of the properties from year to year and the balance, if any, available for transfer to the capital major head in reduction of debits brought to account under that head.

The properties consisted of 95 plots covering an area of approximately 1,50,000 square yards. Of these, up to the end of 1947-48, 71 plots with a superficial area of about 1,10,000 square yards have been disposed of mostly on 999 years lease at a premium of about Rs. 91½ lakhs. Six plots covering an area of about 4,000 square yards, the lease of which has been settled on similar terms, are awaiting final disposal, the purchaser having paid ten per cent. deposit. The purchase price of these plots is approximately Rs. 3,61,980. In two plots, covering an area of about 20,200 sq. yards, the major portion has been temporarily leased to the Defence Authorities and the rest to private tenants. Four plots covering an area of about 6,600 sq. yds. are reserved for the use of Govt. of India and the remaining 12 plots covering an area of about 10,470 square yards are temporarily leased to the Defence Department. Seven and a half per cent. of the premium realised in respect of sales made from 1940-41 onwards, has to be paid to the Government of Bombay in settlement of their claim to levy an assessment on the Central Government land.

No. 83.—ACCOUNT of CAPITAL OUTLAY ON BOMBAY LANDS SCHEME during the period 15th August, 1947 to 31st March, 1948 and to end of the year 1947-48

	Expenditure during the period 15-8-1947 to 31-3-1948.	Expenditure to end of the year 1947-48.
	Rs.	Rs.
<b>CENTRAL GOVERNMENT</b>		
BOMBAY		
Cost of land taken over for Defence Services . . . . .	..	2,33,03,566
Deduct—Receipts and recoveries on Capital Account . . . . .	..	1,91,731
TOTAL . . . . .	..	2,31,11,835

## 85.—Payments to Retrenched Personnel

This capital major head was opened in the accounts for the year 1931-32 for the adjustment of payments of gratuities to retrenched personnel whether under the ordinary rules or under the special orders issued for regulating the conditions of discharge or retirement of Government servants in connection with the retrenchment programme of the Central Government. The payments recorded under this head are written back to revenue in five years commencing from the year succeeding the year of payment. The annual debits to revenue in connection with these gratuity payments, so far as they relate to Non-Commercial Civil Departments, are taken to the minor head "Gratuities" subordinate to the major head "55—Superannuation Allowances and Pensions", but such debits relating to Commercial Departments other than Railways, for which Capital and Revenue Accounts are kept, are taken to a separate sub-head under

"Working Expenses" of the Commercial Department concerned. In Railways the payments of gratuities are debited in full under the detailed Revenue head of account concerned.

2. The cost of leave and travelling allowances granted to retrenched personnel of the Civil Department has been recorded under "63—Extraordinary Charges" (*vide* page 29), while similar charges relating to Commercial Departments are debited to "Working Expenses" of the Department concerned. Payments of pensions including commutations are taken to the ordinary heads of account.

3. Similar accounting arrangements have been adopted by some of the Provincial Governments.

## No. 84.—ACCOUNT of PAYMENTS to RETRENCHED PERSONNEL during and to end of the year 1947-48

	Central Government	Government of Assam
	Rs.	Rs.
Civil (Non-Commercial) . . . . .	21,921	4,355
Total Payments during the year . . . . .	21,921	4,355
<i>Deduct</i> —Repayments out of revenue . . . . .	76,339	1,116
<b>Net Expenditure (outside the Revenue Account) during the year (Voted)</b> . . . . .	(a)—54,418	3,239
Total expenditure to end of 1947-48 . . . . .	5,93,795	9,934
<i>Deduct</i> —Repayments out of revenue . . . . .	1,13,678	1,116
<b>Net Expenditure (outside the Revenue Account) to end of the year</b> . . . . .	(b) 4,80,117	8,818

(a) Represents transactions for the period from 15th August, 1947 to 31st March, 1948.

(b) Includes Rs. 5,34,535 being 8 $\frac{3}{4}$ % of the Capital expenditure incurred upto 14-8-1947 decided to be carried forward to the post-partition accounts. This amount is provisional pending closing of the 1947-48 (Pre-partition) accounts.

## 85-A.—Capital Outlay on Provincial Schemes of State Trading.

This Capital major head has been opened in the accounts for the exhibition of the Capital expenditure on such schemes as the purchase of foodstuffs and the provision of transport which have been undertaken by Provincial Governments to meet conditions of scarcity or difficulties in distribution.

## No. 81 A.—ACCOUNT of CAPITAL CUTLAY ON PROVINCIAL SCHEMES of State Trading during and to end of the year 1947-48

	Government of Coorg	PROVINCIAL GOVERNMENTS									Total
		Government of Madras	Government of Bombay	Government of West Bengal	Government of United Provinces	Government of East Punjab	Government of Bihar	Government of Central Provinces and Berar	Government of Assam	Government of Orissa	
<b>*GRAIN SUPPLY SCHEME</b>											
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. (a)	Rs.	Rs.	Rs.	Rs.
Gross Expenditure . . . . .	..	2,94,06,455	2,42,31,433	19,90,27,506	23,35,87,917	4,51,45,492	11,24,83,966	17,65,79,860	5,60,66,473	4,97,03,039	92,62,12,141
Deduct—Receipts and Recoveries on Capital Account . . . . .	..	2,55,03,959	7,11,98,000	19,24,23,729	21,39,45,931	4,06,19,625	8,75,46,144	16,78,01,916	5,93,14,282	5,33,51,135	94,16,04,751
Deduct—Capital expenditure financed from Ordinary Revenues . . . . .	..	..	..	7,43,167	..	..	..	..	..	..	7,43,167
Net Expenditure during the year . . . . .	..	39,02,466	—4,68,66,567	(c) 58,61,610	—1,03,58,014	(c) 45,25,867	2,49,17,822	87,77,944	—32,47,809	—36,48,096	—1,61,35,777
Net Expenditure to end of the year . . . . .	..	16,75,56,400	3,78,00,722	2,53,90,458	78,04,200	1,75,81,325	5,62,77,885	4,24,70,315	1,01,29,130	—78,43,729	..
<b>STANDARD CLOTH SCHEME</b>											
Gross Expenditure . . . . .	767	123	—3,72,560	..	48,817	..	84,151	46,651	1,98,649	13	6,611
Deduct—Receipts and Recoveries on Capital Account . . . . .	1,042	6,538	..	..	45,249	..	1,80,403	1,28,202	3,10,034	1,20,834	7,92,302
Net Expenditure during the year . . . . .	—275	—6,415	—3,72,560	(c) ..	3,568	(c) ..	—96,252	—81,551	—1,11,385	—1,20,821	—7,85,691
Net Expenditure to end of the year . . . . .	—16,582	1,40,457	2,23,690	..	1,97,817	..	1,78,325	10,27,356	10,83,600	—1,36,828	..
<b>MOTOR TRANSPORT ORGANISATION</b>											
Gross Expenditure . . . . .	..	..	..	..	..	1,61,127	..	..	(b) 18,02,139	..	19,63,266
Deduct—Receipts and Recoveries on Capital Account . . . . .	..	..	..	..	..	98,465	..	..	21,10,591	..	22,09,056
Net Expenditure during the year . . . . .	..	..	..	(c) ..	..	(c) 62,662	..	..	—3,08,452	..	—2,45,790
Net Expenditure to end of the year . . . . .	..	..	..	..	..	1,10,984	..	..	34,21,232	..	..

**POST WAR RECONSTRUCTION AND DEVELOPMENT PROGRAMME**

Gross expenditure . . . . .	..	..	- 16,77,313	..	..	..	..	..	..	..	-16,77,31
<i>Deduct</i> —Receipts & Recoveries on Capital Account . . . . .	..	..	..	..	..	..	..	..	..	..	
<i>Deduct</i> —Capital expenditure financed from Ordinary Revenues . . . . .	..	..	..	..	..	..	..	..	..	..	
<i>Net</i> expenditure during the year . . . . .	..	..	-16,77,313	(c) ..	..	(c) ..	..	..	..	..	-16,77,313
<i>Net</i> expenditure to end of the year . . . . .	..	..	-16,77,313	..	..	..	..	..	..	..	-16,77,313

**CONSTRUCTION OF BOATS SCHEME**

Gross Expenditure . . . . .	..	..	..	5,902	..	..	..	..	..	..	5,902
<i>Deduct</i> —Receipts and Recoveries on Capital Account . . . . .	..	..	..	..	..	..	..	..	..	..	..
<i>Net</i> Expenditure during the year . . . . .	..	..	..	(c) 5,902	..	(c) ..	..	..	..	..	5,902
<i>Net</i> Expenditure to end of the year . . . . .	..	..	..	5,902	..	..	..	..	..	..	5,902

**OTHER MISCELLANEOUS SCHEMES**

Gross Expenditure . . . . .	..	-22,72,859	14,22,620	1,03,33,392	4,09,42,037	..	11,922	32,71,351	3,07,375	3,63,359	5,43,79,397
<i>Deduct</i> —Receipts and Recoveries on Capital Account . . . . .	..	32,27,544	19,16,880	1,58,11,554	3,52,08,096	..	..	10,17,117	52,670	5,63,331	5,77,97,192
<i>Deduct</i> —Capital expenditure financed from Ordinary Revenues . . . . .	..	..	13,47,434	..	..	..	..	..	..	..	13,47,434
<i>Net</i> expenditure during the year . . . . .	..	-55,00,203	-18,41,694	(c)-54,78,162	57,33,941	(c) ..	11,922	22,54,234	2,54,705	-1,99,972	-47,65,229
<i>Net</i> expenditure to end of the year . . . . .	..	34,42,486	25,89,358	-54,78,162	-2,75,09,975	..	6,82,827	22,45,108	-3,55,945	74,425	..
<i>Add</i> —Establishment and other charges transferred from the Revenue head 63—Extraordinary Charges . . . . .	..	..	..	..	..	..	..	..	..	12,73,771	12,73,771
<i>Deduct</i> —Outlay transferred to Revenue . . . . .	..	-16,04,152	..	..	..	..	..	..	..	..	-16,04,152
<b>Total Expenditure during the year . . . . .</b>	-275	..	-5,07,58,134	(c) 3,88,350	-46,20,505	(c) 45,88,529	2,48,33,492	1,09,50,627	-34,12,941	-26,95,118	-2,07,25,975
Charged . . . . .	-275	..	22,059	..	..	..	3,935	5,836	8,769	..	..
Voted/Authorised . . . . .		..	-5,07,80,193	3,88,350	-46,02,505	45,88,529	2,48,29,557	1,09,44,791	-34,21,710	-26,95,118	..
<b>Total Expenditure to end of the year . . . . .</b>	-16,582	..	3,89,36,457	(d) 1,99,18,198	-1,95,07,958	(e) 1,76,92,309	5,71,39,037	4,57,42,779	1,42,78,067	-38,68,940	

\*In West Bengal it has been shown as Grain Purchase Scheme while in Assam as Grain storage Scheme.

(a) Includes Rs. 1,741 on account of 'Charges in England'.

(b) " " 3,671 " " " " and Rs. 5 for exchange thereon.

(c) Represents transactions for the period from 15th August, 1947 to 31st March, 1948.

(d) Includes Rs. 1,95,29,848 being the Capital expenditure incurred upto 14-8-1947 decided to be carried forward to the post-partition accounts.

(e) Includes Rs. 1,31,03,780 being the Capital expenditure incurred upto 14-8-1947 decided to be carried forward to the post-partition accounts. This amount is provisional pending closing of the 1947-48 (Pre-partition) accounts.



FINANCE AND REVENUE ACCOUNTS FOR THE YEAR 1947-48 (POST-PARTITION)

Sections K and KK—Defence Services

Revenue Accounts :—

Capital Account outside the Revenue Account :—

	Rs.		
Receipts . . . . .	8,07,73,155	Expenditure	Rs.—Nil.
Expenditure . . . . .	70,79,66,870		

Major Head	No. of Account	Detail of Account	Page	Amount of each Account		
				Detail	Major Head Total	
					Revenue	Expenditure
				Rs.	Rs.	Rs.
General . . . . .	85	General Summary of Defence Services . . . . .	275	62,71,93,715	..	..
Defence Services—Effective . . . . .	86-A	Abstract Account of Receipts . . . . .	278	..	8,05,31,225	..
Do. . . . .	86-B	Abstract Account of Expenditure . . . . .	278	..	..	65,20,94,670
Do. . . . .	86-C	Detailed Account of Receipts . . . . .	279 & 280	..	..	..
Do. . . . .	86-D	Detailed Account of Expenditure . . . . .	281 to 283	..	..	..
Defence Services Non-Effective . . . . .	87-A	Abstract Account of Receipts . . . . .	285	..	2,41,930	..
Do. . . . .	87-B	Abstract Account of Expenditure . . . . .	285	..	..	5,58,72,200
Do . . . . .	87-C	Detailed Account of Receipts . . . . .	285	..	..	..
Do . . . . .	87-D	Detailed Account of Expenditure . . . . .	286	..	..	..
Defence Services Capital Outlay outside the Revenue Account. . . . .	87-E	Abstract Account of Capital expenditure . . . . .	286	..	..	..
Do. . . . .	87-F	Detailed Account of Expenditure . . . . .	286	..	..	..
		Total . . . . .	..	..	8,07,73,155	70,79,66,870

No. 85—GENERAL SUMMARY of DEFENCE SERVICES during the period from 15-8-1947 to 31-3-1948.

	Gross Expenditure	Receipts	Net Expenditure
	Rs.	Rs.	Rs.
Defence Services—Effective . . . . .	65,20,94,670	8,05,31,225	57,15,63,445
Defence Services—Non-Effective . . . . .	5,58,72,200	2,41,930	5,56,30,270
Defence Services—Capital Expenditure . . . . .	..	..	..
Total . . . . .	70,79,66,870	8,07,73,155	62,71,93,715

- (1) The Major Heads for Defence Services are :—
- (i) XLVII 58 Defence Services—Effective.
  - (ii) XLVIII/59 Defence Services—Non-Effective.
- (2) Although the Defence Services Receipts and Charges during 1947-48 (Post-partition) were compiled in accordance with the heads of accounts operative from 1-4-1947, Section K & KK of the Combined Finance and Revenue Accounts has been prepared in accordance with the lay-out of the budget heads operative from 1-4-1948.
- (3) A new Major Head 86-Defence Capital Outlay was opened with effect from the accounts for 1942-43. This head was abolished during 1947-48 but has been re-opened with effect from 1-4-1948. For the purpose of preparation of Section 'K' and 'KK', the value of Capital assets located in the Dominion of India has been carried forward.

#### XLVII and 58—Defence Services—Effective

These heads record all receipts and charges connected with the Army in India, including the Royal Indian Air Force the Royal Indian Navy and the Military Engineer Services, other than non-effective charges and connected receipts which are recorded under two separate major heads XLVIII and 59 Defence Services—Non-Effective. The receipts and charges are distributed over Sub-Major Heads A, B, C, and D, catering respectively for the Army, the Royal Indian Navy, the Royal Indian Air Force and Supplies and Stores. The receipts and charges under Sub-Major Head 'A' are again distributed under eight main heads, the charge heads being denoted by Arabic and the receipt heads by Roman numerals. The transactions are set forth in abstract under several Main Heads in the Accounts Nos. 86-A and 86-B, for receipts and expenditure respectively. These accounts are followed by detailed accounts 86-C and 86-D for receipts and expenditure respectively which give the figures, Head by Head, under the principal descriptive headings. A brief description of each of the Heads is given below :—

#### EXPENDITURE IN INDIA

##### Sub-Major Head A.—Defence Services—Army.

###### *Main Head 1—Fighting Services :—*

This is the most important head covering all charges in connection with pay and allowances and incidental and miscellaneous expenses of the various fighting units constituting the standing Army of India, including the reservists and Governor General's Bodyguard.

###### *Main Head 2. Administrative Services.*

Under this head are recorded the charges connected with the various ancillary units and other subsidiary establishments maintained for the service of the Army in India. These consist chiefly of the cost of Military Training and education of soldiers, British and Indian; of the cost of supervision and working of Military hospitals, Supply Companies and Depots, Medical Depots, Remount Depots and Arsenal; of the cost of Military Accounts Offices, including the office of the Military Accountant General and other miscellaneous charges such as the administration of cantonments, cost of recruiting staff, Development Organisation etc.

###### *Main Head 3. General Headquarters, Staff of Commands etc.*

This head practically corresponds to the head "General Administration" on the civil side and records chiefly the cost of Army Headquarters, including the Commander-in-Chief and his staff, as also the Headquarters staff of the Military Commands and of the several Divisions, Areas and sub-areas.

###### *Main Head 4. Special Services :—*

The charges brought to account under this head relate to special campaigns, missions and other extraordinary measures debitable to Indian revenues. The extra expenditure only connected with these measures is debited to this head. Extra expenditure on stores issued direct from Defence Services Store Depots for the operations, however, remains accounted for under the normal Heads of account. Release benefits are also charged to this head.

###### *Main Head 5. Transportation, Conservancy Hot Weather Establishments etc. :—*

The charges under this head consist mainly of the expenditure in connection with the movement of troops and stores, travelling allowances and sea passages on account of officers and others, conservancy and hot weather establishments, etc. Certain miscellaneous charges such as compensation for losses, etc. are also recorded under this head.

###### *Main Head 6. Military Engineer Services (including Stores and acquisition of land) :—*

The expenditure on buildings, roads, defence and other works transactions for the Army is brought to account under this head. The works transactions of the Army Ordnance Factories, Military Farms, Royal Indian Air Force and Royal Indian Navy are, however, recorded under the respective heads with a view to the exhibition in one place of the entire transactions connected therewith.

###### *Main Head 7—Auxiliary and Territorial Forces.*

All charges relating to the Territorial Forces, including the cost of supervision at Army Headquarters and at Headquarters of Commands and Areas are debited to this head. Expenditure on conservancy, telephones charges, works expenditure and stores is, however, adjusted under Heads 5, 6 and Sub Major Head D respectively.

##### Sub-Major Head B—Defence Services —Royal Indian Navy (including Stores).

The charges brought to account under this Sub-Major Head cover all expenditure on supervision, maintenance, purchase of stores, buildings etc. for the Royal Indian Navy.

##### Sub-Major Head C—Defence Services —Royal Indian Air Force (including Stores).

The charges under this Sub-Major Head cover all expenditure on supervision, maintenance, equipment, buildings etc. for the Royal Indian Air Force.

**Sub-Major Head D—Supplies and Stores**

The charges connected with the purchase of various classes of Military Stores, including animals, required for the Army are brought to account under this Sub-major head. Charges relating to several manufacturing establishments of the Army are also brought to account under this head. These latter charges comprise mainly of expenditure on account of factories and farms which produce munitions of war, equipment, fodder etc. for the Army.

Purchase of stores for the Military Engineer Services, the Royal Indian Navy and Royal Indian Air Force are, however, accounted for under Main Head 6 of Sub-Major Head A and Sub-Major Heads B & C respectively

**RECEIPTS IN INDIA**

The receipts relating to the Army (including the Military Engineering services) the Royal Indian Navy, the Royal Indian Air Force and Supplies and Stores, are brought to account under Heads I to VII of Sub Major Head A and under Sub Major Heads B, C & D respectively of Major Head XLVII.

**RECEIPTS AND EXPENDITURE IN ENGLAND**

Prior to 1st April, 1937, all transactions in England relating to Indian Revenues were adjusted as far as possible under final heads, in the books of the accounting authorities in England. This procedure has been changed from 1st April 1937 and all English transactions with the exception of those representing genuine sterling liabilities or assets are now passed on to India through the Remittance Accounts to be brought to account along with similar transactions in this country.

*Expenditure.*

The bulk of the expenditure in England is debited to Main Head 8 under Sub Major Head A. They represent charges on account of furlough and other allowances paid to officers and men in England and Transportation and other miscellaneous charges.

Similarly the expenditure on account of purchase of stores in England for the Army is shown separately under Sub-Major Head D; and the expenditure on account of pay and allowances and stores relating to the Royal Indian Navy and Royal Indian Air Force is shown separately under Sub-Major Heads B & C respectively.

*Receipts.*

The receipts in England relating to the Army are brought to account mainly under Main Head VIII—English Receipts under Sub-Major Head A. Those relating to supplies and stores are shown under Sub-Major Head D. Receipts pertaining to Royal Indian Navy and Royal Indian Air Force are credited under the Sub-Major Heads B & C respectively.

**No. 86-A—ABSTRACT ACCOUNT of DEFENCE SERVICES—Effective ; Receipts for the period from 15th August, 1947 to 31st March, 1948**

Heads of Receipts	India	England Sterling first converted into Rs. @ £1 = Rs. 13-1/3 and then exchange added	Total India and England
<b>XLVII—Defence Services—Effective</b>			
<b>Sub-Major Head A—Army—</b>			
I—Fighting Services . . . . .	Rs. 6,90,349	Rs. ..	Rs. 6,90,349
II—Administrative Services . . . . .	17,63,324	..	17,63,324
III—General Headquarters, Staff of Commands etc. . . . .	38,116	..	38,116
IV—Special Services . . . . .	122	..	122
V—Transportation, Conservancy, Hot Weather Establishments and Miscellaneous . . . . .	20,78,011	(a) 226	20,78,237
VI—Military Engineer Services (including Stores and acquisition of land) . . . . .	(b) 1,14,21,090	..	(b) 1,14,21,090
VII—Auxiliary and Territorial Forces . . . . .	1,241	..	1,241
VIII—English Receipts . . . . .	..	(d) 1,31,017	(d) 1,31,017
<b>Sub-Major Head B—Royal Indian Navy (including Stores and Works) . . . . .</b>	<b>29,41,259</b>	<b>6,330</b>	<b>29,47,589</b>
<b>Sub-Major Head C—Royal Indian Air Force (including Stores and Works) . . . . .</b>	<b>32,09,429</b>	<b>218</b>	<b>32,09,647</b>
<b>Sub-Major Head D—Supplies and Stores . . . . .</b>	<b>(c) 5,82,21,913</b>	<b>28,580</b>	<b>(c) 5,82,50,493</b>
<b>Total—Defence Service Effective Receipts . . . . .</b>	<b>8,03,64,854</b>	<b>1,66,371</b>	<b>8,05,31,2</b>

(a) Represents "exchange" on English Receipts booked under Main Heads I to VI.

(b) Includes also the receipts booked under Main Head V—Sub Head E, Transportation stores vide (c) below.

(c) Excludes the receipts booked under Main Head V—Sub-Head E—Transportation Stores vide (b) above.

(d) Represents English Receipts booked under Main Heads I to VI exclusive of exchange vide (a) above.

**No. 86-B—ABSTRACT ACCOUNT of Defence Services—Effective, Charges for the period from 15th August, 1947 to 31st March, 1948**

Heads of Expenditure	India	England Sterling first converted into Rs. @ £1 = Rs. 13-1/3 & then exchange added	Total India and England
<b>58—Defence Services—Effective</b>			
<b>Sub-Major Head A—Army</b>			
1. Pay, etc. of the Fighting Services . . . . .	Rs. 13,48,39,235	Rs. ..	Rs. 13,48,39,235
2. Administrative Services . . . . .	15,19,41,671	..	15,19,41,671
3. General Headquarters Staff of Commands . . . . .	2,54,20,835	..	2,54,20,835
4. Special Services . . . . .	—3,93,287	..	—3,93,287
5. Transportation, Conservancy Hot Weather Establishment, and Miscellaneous . . . . .	4,31,44,674	(b) 48,009	4,31,92,683
6. Military Engineer Services (including stores and acquisition of land) . . . . .	(c) 6,90,94,014	..	(c) 6,90,94,014
7. Auxiliary and Territorial Forces . . . . .	8,89,460	..	8,89,460
8. Charges in England . . . . .	..	(a) 2,75,77,856	(a) 2,75,77,856
<b>Sub-Major Head B—Royal Indian Navy (including Stores and Works) . . . . .</b>	<b>2,05,90,195</b>	<b>17,17,520</b>	<b>2,23,07,715</b>
<b>Sub-Major Head C—Royal Indian Air Force (including Stores and Works) . . . . .</b>	<b>4,34,97,595</b>	<b>18,06,052</b>	<b>4,53,03,647</b>
<b>Sub-Major Head D—Supplies and Stores . . . . .</b>	<b>(d) 12,49,03,715</b>	<b>70,17,126</b>	<b>(d) 13,19,20,841</b>
<b>Total Defence Services Effective Charges . . . . .</b>	<b>61,39,28,107</b>	<b>3,81,66,563</b>	<b>65,20,94,670</b>
Charged . . . . .	..	..	..
Voted . . . . .	..	..	65,20,94,670

(a) Represents English expenditure booked under Main Heads 1 to 6 exclusive of Exchange vide (b) below.

(b) Represents exchange on English expenditure booked under Main Heads 1 to 6.

(c) Includes also the expenditure booked under Main Head 5 Sub-Head—E ; Transportation stores, vide (d) below

(d) Excludes the expenditure booked under Main Head 5—Sub-Head—E Transportation Stores, vide (c) above.

## No. 86-C—DETAILED ACCOUNT of the Defence Services Effective, Receipts for the period from 15th August, 1947 to 31st March, 1948

Head of Receipts	Rs.
<b>Receipts under Head I—Fighting Services—</b>	
A. Forces in India . . . . .	1,26,172
B. Forces serving overseas . . . . .	5,64,177
<b>Total Receipts under Head I Fighting Services</b>	<b>6,90,349</b>
<b>Receipts under Head II—Administrative Services—</b>	
A. Military Training . . . . .	14,794
B. Education . . . . .	2,31,731
C. Royal Indian Army Service Corps Supply . . . . .	3,633
D. Remount Depots and Breeding Operations . . . . .	17,128
E. Army Veterinary Services . . . . .	..
F. Indian Army Ordnance Corps . . . . .	25,729
G. Indian Electrical and Mechanical Engineering Corps . . . . .	2,711
H. Medical Services . . . . .	10,20,179
I. Military Accounts Offices . . . . .	3,736
J. Ecclesiastical Establishments . . . . .	4,702
K. Cantonments . . . . .	4,07,804
L. Technical Development Organisation . . . . .	1,397
M. Miscellaneous services under the Adjutant General in India . . . . .	19,800
N. Miscellaneous Services under the Chief of the General Staff . . . . .	—39
O. Miscellaneous Services under the Quartermaster General in India . . . . .	..
<b>Total Receipts under Head II—Administrative Services</b>	<b>17,63,324</b>
<b>Receipts under Head III—General Headquarters, Staff of Commands etc.—</b>	
A. Receipts in India . . . . .	38,116
<b>Total receipts under Head III—General Headquarters, Staff of Commands etc.</b>	<b>38,116</b>
<b>Receipts under Head IV—Special Services—</b>	
A. Receipts in India . . . . .	122
<b>Total receipts under Head IV—Special Services</b>	<b>122</b>
<b>Receipt under Head V—Transportation, Conservancy, Hot Weather Establishments and Miscellaneous—</b>	
A. Transportation . . . . .	1,69,485
B. Hired Transport etc. . . . .	14,193
C. Conservancy, Hot Weather Establishments, etc. . . . .	52,079
D. Miscellaneous . . . . .	18,42,254
E. Exchange on Receipts in England—Army . . . . .	226
<b>Total Receipts under Head V Transportation, Conservancy, Hot Weather, Establishment and Miscellaneous</b>	<b>20,78,237</b>
<b>Receipts under Head VI Military Engineer Services (including Stores and acquisition of land)—</b>	
A. Rents . . . . .	13,61,372
B. Recoveries on account of supply of water and Electrical energy . . . . .	7,73,735
C. Sale of Government Property . . . . .	9,54,398
D. Miscellaneous . . . . .	(a)45,05,408
E. Receipts from the Disposal of Surplus Lands, Buildings, etc. . . . .	38,26,177
<b>Total Receipts under Head VI Military Engineer Services (including Stores and acquisition of Land.)</b>	<b>1,14,21,090</b>

(a) Includes a sum of Rs. 31,32 706 on account of Transportation Stores.

No. 86-C—DETAILED ACCOUNT of the Defence Services—Effective : Receipts for the period from 15th August, 1947 to 31st March, 1948—concl'd.

Heads of Receipts				Rs.
<b>Receipts under Head VII—Auxiliary and Territorial Forces—</b>				
Sub-Head A—Auxiliary Forces				1,142
Sub-Head B—Territorial Forces				99
Total Receipts under Head VII—Auxiliary and Territorial Forces				1,241
<b>Receipts under Head VIII—English Receipts—</b>				
		Secretary of State Rs.	High Commissioner Rs.	Total
A. Fighting Services		25,062	Nil	25,062
B. Administrative Services		18,994	48,311	67,305
C. General Headquarters, Staff of Commands etc.		5,347	16	5,363
D. Special Services		1,997	Nil	1,997
E. Transportation & Miscellaneous		31,076	Nil	31,076
F. Military Engineer Services		214	Nil	214
Total Receipts under Head VIII—English Receipts				1,31,017
Total Receipts under Sub-Major Head A—Army				1,61,23,496
<b>Receipts under Sub Major Head B—Royal Indian Navy (including Stores &amp; Works)</b>				
A. Receipts in respect of Supplies & Services				3,38,943
B. Receipts from Hire of Vessels & Sale proceeds of stores, etc.				5,97,282
C. Miscellaneous				20,05,034
K. Receipts in England		6,319	Nil	6,319
L. Exchange on Receipts in England				11
Total Receipts under Sub-Major Head B—Royal Indian Navy (including Stores and Works)				29,47,589
<b>Receipts under Sub-Major Head C—Royal Indian Air Force (including Stores and Works)—</b>				
E. Sale of Stores				11,15,911
G. Miscellaneous				6,37,245
H. Works				14,91,628
J. Forces serving in Japan				—35,355
K. Receipts in England		218	Nil	218
L. Exchange on Receipts in England				..
Total Receipts under Sub-Major Head C—Royal Indian Air Force (including Stores and Works)				32,09,617
<b>Receipts under Sub-Major Head D—Supplies and Stores—</b>				
A. Ordnance, Harness and Saddlery and Clothing Factories				1,41,77,266
B. Military Farms				27,47,306
C. Royal Indian Army Supply Corps				2,28,11,758
D. Animals				35,764
E. Indian Army Ordnance Corps				1,82,57,771
F. Medical Stores				1,92,048
		Secretary of State Rs.	High Commissioner Rs.	
G. Receipts in England		959	27,571	28,530
H. Exchange on Receipts in England				50
Total receipts under Sub-Major Head D—Supplies and Stores				(a)5,82,50,493
Total Receipts under Defence Services—Effective				8,05,31,225

Excludes a sum of Rs. 31,32,706 on account of Transportation Stores, which has been included in the sum of Rs. 1,14,21,090 shown under Main Head VI.

## No. 86-D—DETAILED ACCOUNT OF DEFENCE SERVICES—EFFECTIVE, Charges for the period from 15th August, 1947 to 31st March, 1948.

Heads of Expenditure	Rs.
<b>Sub-Major Head A—Army—</b>	
<b>Main Head 1—Pay, etc. of the Fighting Services—</b>	
A. Forces in India . . . . .	11,43,84,391
B. Forces serving Overseas . . . . .	10,05,691
E. British Services personnel in India . . . . .	1,92,53,795
F. Indian States Forces in India and Overseas . . . . .	1,95,358
<b>Total Charges under Main Head 1 Pay etc. of the Fighting Services</b>	<b>13,48,39,235</b>
<b>Main Head 2—Administrative Services—</b>	
A. Military Training . . . . .	49,78,671
B. Education . . . . .	15,83,023
C. Royal Indian Army Service Corps—Supply . . . . .	1,50,37,255
D. Remount Depots and Breeding Operations . . . . .	4,77,777
E. Army Veterinary Services . . . . .	10,07,254
F. Indian Army Ordnance Corps . . . . .	5,97,42,477
G. Indian Electrical and Mechanical Engineering Corps . . . . .	1,58,99,181
H. Medical Services . . . . .	1,48,56,599
I. Military Accounts Offices . . . . .	2,54,62,900
J. Ecclesiastical Establishments . . . . .	11,54,955
K. Cantonments . . . . .	6,41,152
L. Technical Development Organisation . . . . .	60,29,065
M. Miscellaneous Services under the control of the Adjutant General in India . . . . .	30,14,595
N. Miscellaneous Services under the Control of the Chief of the General Staff . . . . .	3,91,569
O. Miscellaneous Services under the Control of the Quarter Master General in India . . . . .	16,80,198
<b>Total Charges under Main Head 2—Administrative Services</b>	<b>15,19,41,671</b>
<b>Main Head 3.—General Headquarters, staff of Commands, etc.—</b>	
A. Armed Forces Headquarters . . . . .	1,39,94,904
B. Staff of Commands . . . . .	15,06,554
C. Staff of Areas, Sub-Area, etc. . . . .	99,19,377
<b>Total Charges under Main Head 3—General Headquarters, Staff of Commands, etc.</b>	<b>2,54,20,835</b>
<b>Main Head 4—Special Services—</b>	
A—War Gratuities, special leave and other terminal benefits . . . . .	3,93,287
<b>Total Charges under Main Head 4—Special Services</b>	<b>—3,93,287</b>
<b>Main Head 5—Transportation, Conservancy, Hotweather Establishments and Miscellaneous—</b>	
A. Transportation . . . . .	3,11,17,493
B. Hired Transport and Road Warrants . . . . .	13,84,684
C. Conservancy, Hot Weather Establishments and Telephones . . . . .	34,99,180
D. Miscellaneous . . . . .	71,43,317
E. Exchange on Expenditure in England—Army . . . . .	48,009
<b>Total Charges under Main Head 5—Transportation Conservancy Hotweather Establishments and Miscellaneous</b>	<b>4,31,92,683</b>

No. 86-D—DETAILED ACCOUNT OF THE DEFENCE SERVICES—EFFECTIVE, Charges for the period from  
15th August, 1947, to 31st March 1948.

Heads of Expenditure	Rs.		
<b>Main Head 6—Military Engineer Services (including Stores and acquisition of land)—</b>			
A. Works . . . . .	1,60,72,561		
B. Maintenance, Buildings, Communications, etc. . . . .	1,98,44,529		
C. Maintenance and Operation of Installations . . . . .	1,05,79,419		
D. General Charges . . . . .	1,23,41,026		
E. Establishments . . . . .	1,54,77,582		
F. Tools, Plant and Machinery . . . . .	1,76,941		
G. Stores (including Transportation Stores) . . . . .	—85,44,479*		
H. Acquisition of Land and Compensation for damage to requisitioned property . . . . .	30,46,675		
K. Military Engineer Service Advances . . . . .	99,760		
Total—Charges under Main Head 6—Military Engineering Services (including Stores and acquisition of Land)	6,90,94,014		
*Includes a sum of Rs. 16,05,560 on account of Transportation Stores booked under 5E.			
<b>Main Head 7—Auxiliary and Territorial Forces—</b>			
A—Auxiliary Forces . . . . .	5,12,781		
B—Territorial Forces . . . . .	3,76,679		
Total Charges under Main Head 7—Auxiliary and Territorial Forces	8,89,460		
<b>Main Head 8—Charges in England—</b>			
	Secretary of State Rs.	High Commissioner Rs.	Total
A. Fighting Services . . . . .	46,09,954	71,536	46,81,490
B. Administrative Services . . . . .	32,72,666	3,84,885	36,57,551
C. General Headquarters Staff of Commands, etc. . . . .	23,89,190	2,05,454	25,94,644
D. Special Services . . . . .	26,67,066	Nil	26,67,066
E. Transportation and Miscellaneous . . . . .	1,38,19,272	96,288	1,39,15,560
F. Military Engineer Services . . . . .	37,898	23,647	61,545
Total Charges under Main Head 8—Charges in England			2,75,77,856
Total Charges under Sub-Major Head A—Army		45,25,62,467	
<b>Sub-Major Head B—Royal Indian Navy (including Stores and Works)—</b>			
A. Salaries and allowances of Officers and men afloat . . . . .			22,43,128
B. Training Education and Miscellaneous Administrative Establishments . . . . .			68,79,061
C. Store Organisations Dockyard and Workshops . . . . .			60,24,659
D. Naval Headquarters . . . . .			11,45,006
E. Purchase of Stores . . . . .			8,78,132
F. Purchase and hire of Vessels . . . . .			5,24,481
G. Works (including acquisition of land etc.) . . . . .			21,79,900
H. Transportation and Miscellaneous . . . . .			7,15,829
K. Expenditure in England . . . . .	7,40,222	9,74,316	17,14,538
L. Exchange on Expenditure in England . . . . .			2,982
Total Charges under Sub-Major Head B—Royal Indian Navy			2,23,07,715



## No. 86-D—DETAILED ACCOUNT OF THE DEFENCE SERVICES—EFFECTIVE, Charges for the period from 15th August 1947 to 31st March 1948.

Heads of Expenditure	Rs.
<b>Sub-Major Head C—Royal Indian Air Forces (including Stores and works)—</b>	
A. Group, Wing, Station Headquarters and Squadrons . . . . .	89,85,157
B. Training, Education and other Miscellaneous Administrative Services and Maintenance Units . . . . .	1,04,58,805
D. Air Headquarters . . . . .	20,07,394
E. Purchase of Stores . . . . .	9,76,613
F. Transportation and Miscellaneous . . . . .	99,95,768
H. Works (including acquisition of land etc.) . . . . .	1,10,74,067
J. Expenditure on the Air Forces serving in Japan . . . . .	—209
K. Expenditure in England . . . . .	18,02,917
L. Exchange on expenditure in England . . . . .	3,135
Secretary of State Rs. 5,90,011	High Commissioner Rs. 12,12,906
<b>Total charges under Sub-Major Head C—Royal Indian Air Force (including Stores and Works)</b>	<b>4,53,03,647</b>
<b>Sub-Major Head D—Supplies and Stores—</b>	
A. Ordnance, Harness and Saddlery and Clothing Factories . . . . .	3,82,32,295
B. Military Farms . . . . .	71,22,835
C. Royal Indian Army Supply Corps Stores . . . . .	7,15,84,951
D. Animals . . . . .	857
E. Indian Army Ordnance Corps Stores . . . . .	67,05,370
F. Medical Stores . . . . .	12,57,497
G. Charges in England . . . . .	70,04,944
H. Exchange on charges in England . . . . .	12,182
21,430	39,83,514
<b>Total charges under Sub-Major Head D—Supplies and Stores</b>	<b>@13,19,20,841</b>
<b>Total charges under Defence Services Effective</b>	<b>65,20,94,670</b>

@Excludes a sum of Rs. 16,05,560 on account of Transportation Stores, which has been included in the sum of Rs. 6,90,94,014 shown under Main Head 6 under Sub-Major Head A.

## XLVIII, 59 Defence Services—Non-Effective

Non-Effective charges are classified under four Main Heads 1, 2, 3 and 4 to exhibit separately the transactions on account of the Army, the Royal Indian Air Force, the Royal Indian Navy and expenditure in England respectively. The corresponding receipts are shown under Heads I, II, III and IV.

2. Non-Effective charges consist of payment on account of liabilities in connection with individuals who are no longer in service and are practically restricted to the payment of pensions and gratuities; but rewards for military services, which frequently involve disbursements to officers and men actually serving, are, on account of their general similarity to pensions and gratuities also classified as non-effective charges.

3. The two main classes of pensions are:—

- (i) Retired, wound and invalid pensions, and
- (ii) Family pensions.

Pension contributions in respect of officers and others recovered from the Colonial and Foreign Governments are credited as receipts. Rewards for Military Services include, besides the cost of decorations, medals etc., the cost of annuities and gratuities granted for meritorious services.

4. The expenditure exhibited in the books of the accounting authorities in England is mainly on account of pensions and gratuities paid in England and medical treatment of retired officers etc. The contributions paid by the Government of the United Kingdom in respect of pensionary charges of Indian troops serving overseas, etc. are credited to Major Head XLVIII—Defence Services—Non-Effective, Main Head IV—Receipts in England.

No. 87-A—ABSTRACT ACCOUNT OF DEFENCE SERVICES—NON-EFFECTIVE, Receipts for the period 15th August, 1947 to 31st March, 1948.

Heads of Receipts	Receipts in India	Receipts in England Sterling first converted into Rs. @ £1 = Rs. 13½ & then Exch. added Rs.	Total India and England
	Rs.	Rs.	Rs.
Head I—Army	1,58,832	..	1,58,832
Head II—Air Forces	..	..	..
Head III—Royal Indian Navy	986	..	986
Head IV—Receipts in England	..	82,112	82,112
<b>Total Defence Services—Non-Effective Receipts</b>	<b>1,59,818</b>	<b>82,112</b>	<b>2,41,930</b>

No. 87-B—ABSTRACT ACCOUNT OF DEFENCE SERVICES—NON-EFFECTIVE, Expenditure for the period from 15th August, 1947 to 31st March, 1948.

Heads of Expenditure	Charges in India	Charges in England Sterling first converted into Rs. @ £1 = Rs. 13½ & then exchange added Rs.	Total India & England
	Rs.	Rs.	Rs.
Head 1—Army	3,17,17,728	..	3,17,17,728
Head 2—Air Forces	57,150	..	57,150
Head 3—Royal Indian Navy	3,86,768	..	3,86,768
Head 4—Expenditure in England	..	2,37,10,559	2,37,10,559
<b>Total Defence Services—Non-Effective Expenditure</b>	<b>3,21,61,641</b>	<b>2,37,10,559</b>	<b>5,58,72,200</b>
Charged			1,512
Voted			5,58,70,688

No. 87-C—DETAILED ACCOUNT OF DEFENCE SERVICES—NON-EFFECTIVE, Receipts for the period from 15th August, 1947 to 31st March, 1948.

Heads of Receipts	Rs.
<b>Main Head I—Army—</b>	
Sub-Heads—	
A. Rewards for Military Services	1,12,629
B. Pensions	46,203
<b>Total Receipts under Main Head I—Army</b>	<b>1,58,832</b>
<b>Main Head II—Air Forces—</b>	
Sub-Heads—	
A. Receipts in India	..
<b>Total receipt under Main Head II—Air Forces</b>	<b>..</b>
<b>Main Head III—Royal Indian Navy—</b>	
Sub-Head—	
A. Receipts in India	986
<b>Total receipt under Main Head III—Royal Indian Navy</b>	<b>986</b>

Heads of Receipts	Secretary of State for common wealth Relations Rs.	High Commissioner for India Rs.	Total Rs.
<b>Main Head IV Receipts in England—</b>			
Sub-Head—			
A. Army	81,969	..	81,969
B. Air Forces	..	..	..
C. Royal Indian Navy	..	..	..
D. Exchange			143
<b>Total Main Head IV—Receipts in England</b>			<b>82,112</b>
<b>Total Defence Services—Non-Effective Receipts</b>			<b>2,41,930</b>

**87-D—DETAILED ACCOUNT OF DEFENCE SERVICES—NON-EFFECTIVE, Charges for the period from  
15th August, 1947 to 31st March, 1948**

Heads of Expenditure			Rs.
<b>Main Head 1—Army</b>			
<b>Sub-Heads—</b>			
A. Rewards of Military Services			11,72,869
B. Pensions			3,05,44,854
<b>Total Main Head 1—Army</b>			<b>3,17,17,723</b>
<b>Main Head 2—Air Forces—</b>			
<b>Sub-Heads—</b>			
A. Rewards for Military Services			419
B. Pensions			56,781
<b>Total Main Head 2—Air Forces</b>			<b>57,150</b>
<b>Main Head 3—Royal Indian Navy—</b>			
<b>Sub-Heads—</b>			
A. Rewards for Military Services			1,460
B. Pensions			3,85,308
<b>Total Main Head 3—Royal Indian Navy</b>			<b>3,86,768</b>
<b>Main Head 4—Expenditure in England—</b>			
<b>Sub-Heads—</b>			
	Secretary of State Rs.	High Commissioner Rs.	
A. Army	2,23,37,835	8,55,123	2,31,92,958
B. Air Forces	..	4,793	4,793
C. Royal Indian Navy	4,46,876	24,767	4,71,643
D. Exchange	..	..	41,155
<b>Total Main Head 4—Expenditure in England</b>			<b>2,37,10,559</b>
<b>Total charges under Defence Services—Non-Effective</b>			<b>5,58,72,200</b>

**Major Head 86—Defence Capital Outlay**

A New Major Head "86—Defence Capital Outlay" was opened with effect from the accounts for 1942-43 to record Capital Expenditure on schemes connected with the war. This head was abolished in 1947-48, but was re-opened with effect from the 1st April 1948, to record the expenditure on (1) New Major Works undertaken on or after 1st April 1948 (2) Acquisition of land (3) purchase of vessels for the Royal Indian Navy and (4) purchases for initial provision of aircraft and first lot of spares. As this Major Head was not in operation during the year 1947-48 no expenditure for the period from 15-8-1947 to 31-3-1948 has appeared in the account. The capital expenditure on the assets located in the Dominion of India only has been carried forward.

**No. 87-E—ABSTRACT ACCOUNT OF DEFENCE CAPITAL OUTLAY for the period from 15th August, 1947 to 31st March, 1948 and to end of the year 1947-48**

	Expenditure during the period 15-8-1947 to 31-3-1948	Expenditure to end of the year 1947-48
	Rs.	Rs.
Major Head 86—Defence Capital Outlay	..	(a) 1,44,15,54,512

**No. 87-F—DETAILED ACCOUNT OF EXPENDITURE ON DEFENCE CAPITAL OUTLAY for the period from 15th August, 1947 to 31st March, 1948 and to end of the year 1947-48**

	Expenditure to end of 14-8-1947	Expenditure during the period from 15-8-1947 to 31-3-1948	Expenditure to end of the year 1947-48
	Rs.	Rs.	Rs.
<b>Total</b>	1,90,11,71,682	..	..
<b>Deduct—Estimated amount allocable to Pakistan</b>	(a) 45,96,17,180	..	..
<b>Estimated amount allocable to India</b>	(a) 1,44,15,54,512	..	1,44,15,54,512

(a) These figures are provisional and subject to final determination.

**Section L.—Contributions and Miscellaneous Adjustments between Central and Provincial Governments**

Revenue Rs. 2,11,01,156

Expenditure Rs. 1,84,28,046

Major Head	No. of Account	Detail of Accounts	Page	Amount of each Account	
				Major Head Total	
				Revenue	Expenditure
				Rs.	Rs.
Grants-in-aid from Central Government	88	Receipts— Provincial	287	2,10,00,000	..
Grants-in-aid to Provincial Governments	88	Expenditure— Central	287	..	1,83,75,000
Miscellaneous Adjustments between Central and Provincial Governments.	89	Receipts—Central and Provincial	287	1,01,156	..
.. .. .	89	Expenditure—Central and Provincial	287	..	53,046
		Total		2,11,01,156	1,84,28,046

This Section records the grants-in-aid payable by the Central Government to Provincial Governments under Section 142 of the Government of India Act, 1935, as adapted under the India (Provisional Constitution) Order, 1947, and such miscellaneous adjustments between the Central and Provincial Governments in respect of services

rendered or contributions made by the one to the other as cannot conveniently be exhibited under the appropriate revenue or service heads. Grants-in-aid to Coorg from the Central Government are also brought to account in this Section. No grant-in-aid was made to Coorg during 1947-48. (post-partition).

**No. 88.—ACCOUNT of GRANTS-IN-AID from CENTRAL GOVERNMENT to PROVINCIAL GOVERNMENTS during the year ended 31st March, 1948**

RECEIPTS	Rs.	EXPENDITURE	Rs.
Central Government (c)	Nil	Central Government—(c)	
Provincial Governments—		Grants-in-aid to the Government of West Bengal	40,60,000
Grants-in-aid to the Government of West Bengal (c)	40,00,000	Do. do. East Punjab	1,00,00,000
Do. do. East Punjab (c)	1,00,00,000	Do. do. Assam	(a)18,75,000
Do. do. Assam	(a)30,00,000	Do. do. Orissa	(b)25,00,000
Do. do. Orissa	(b)40,00,000	Total	1,83,75,000
Total	2,10,00,000	Charged	43,75,000
(a) Difference is due to the amount of Rs. 11,25,000 having been adjusted in the Central Section of the Pre-partition accounts of 1947-48.		Voted	1,40,00,000
(b) Difference is due to the amount of Rs. 15,00,000 having been adjusted in the Central Section of the Pre-partition accounts of 1947-48.		Provincial Governments	Nil

(c) Represents transactions for the period from 15th August 1947 to 31st March 1948.

**No. 89.—ACCOUNT of MISCELLANEOUS ADJUSTMENTS between CENTRAL and PROVINCIAL GOVERNMENTS during the year ended 31st March, 1948**

RECEIPTS	Rs.	EXPENDITURE	Rs.
Central Government (d)	Nil	Central Government—(d)	
Provincial Governments—		Contributions to the Provincial Governments on account of Agency functions in connection with the Petroleum and Explosives Acts :—	
Contributions by the Central Government on account of Agency functions in connection with the Petroleum and Explosives Acts :—		Madras	(a) 7,123
Madras	(a)9,521	Bombay	b) 6,962
Bombay	(b)16,813	West Bengal	11,476
West Bengal (d)	11,476	United Provinces	(a) 10,141
United Provinces	(a)31,607	East Punjab	1,714
East Punjab (d)	1,714	Bihar	(a)10,370
Bihar	(a)12,649	Central Provinces and Berar	(a) 069
Central Provinces and Berar	(a)6,428	Assam	(a) 434
Assam	(a)476	Orissa	(a) 857
Orissa	(a)1,222		
Payment by the Central Government to the Government of the Punjab for Agency Work in connection with passports	(c) 9,250	Total (Voted)	53,046
Total	1,01,156		

- (a) The difference between the Central and Provincial figures is due to the corresponding amount having been adjusted in the Central Section of accounts for 1947-48 (pre-partition)
- (b) The difference of Rs. 9,951 is due to the adjustment of Rs. 7,261 relating to the accounts for 1946-47 adjusted in 1947-48 in the Provincial section and the adjustment of Rs. 2,690 carried out in the Central Section of accounts for 1947-48 (Pre-partition).
- (c) The corresponding expenditure has been adjusted under 35—External Affairs in the Central Section of the East Punjab accounts.
- (d) Represents transactions for the period from 15th August, 1947 to 31st March, 1948.

## Sections M. and MM.—Extraordinary Items

Revenue Rs. 17,05,85,645

 Expenditure { Within the Revenue Account Rs. 22,56,03,650  
 { Outside the Revenue Account Rs. 24,06,44,350

Major Head	Number of Account	Detail of Accounts	Page	Amount of each Account		
				Detail	Major Head Total	
					Revenue	Expenditure
				Rs.	Rs.	Rs.
Extraordinary Receipts . . .	90	Receipts . . . . .	291	..	16,87,80,222	..
Extraordinary Charges . . .	90-A	Expenditure . . . . .	292	..	..	5,66,35,094
Expenditure connected with Post War Planning and Development.	90-B	Expenditure . . . . .	294	..	..	1,31,57,848
"    "    "    "    "	90 C	Statement showing the charges incurred on Post War Planning and Development recorded under other heads of Account	296	22,12,41,120	..	
Post War Reconstruction and Development Schemes . . .	90 D	Expenditure . . . . .	298	..	..	2,99,17,761
Transfers to Revenue Reserve Fund	91	Expenditure . . . . .	298	..	..	12,10,21,690
Civil Defence . . . . .	91-A	Receipts . . . . .	299	..	18,05,423	..
Civil Defence . . . . .	91-B	Expenditure . . . . .	301	..	..	48,71,257
		<b>Total Receipts and Expenditure within the Revenue Account</b>	..	..	<b>17,05,85,645</b>	<b>22,56,03,650</b>
		<b>CAPITAL ACCOUNT OUTSIDE THE REVENUE ACCOUNT</b>				
Capital outlay on Schemes of State Trading . . . . .	91-C	Expenditure . . . . .	303	..	..	10,97,79,318
Grants to Provincial Governments for Development . . . . .	91-D	Expenditure . . . . .	304	..	..	13,08,65,032
		<b>Total Expenditure outside the Revenue Accounts .</b>		..	..	<b>24,06,44,350</b>

### Section M.—Extraordinary Items

This Section records receipts and expenditure of a non-recurring character which it may be desirable to distinguish from the ordinary revenues and expenditure of the Central and Provincial Governments. The receipts do not include receipts of a capital nature connected with expenditure already debited to a capital head, which are recorded by deduction from expenditure debited under that head, but include the annuity receipts from the Government of Burma. The payment of annuity by the Government of Burma has been suspended for the present from 1942-43. The cost of leave salaries and travelling allowances granted to retrenched personnel of the Non-Commercial Civil Departments, is recorded in this Section, *vide* Notes on '85—Payments to Retrenched Personnel' on page 271.

2. The cost of restoring the property and finances of Local Bodies and Non-Government Institutions affected by the Bihar earthquake of 1934 is brought to account in this Section in the Provincial Section of the Account, the amount appropriated from the deposit head 'Deposit Account of the Fund for Restoration of Earthquake Damage' being credited as a receipt of the Provincial Government. There has been no expenditure since 1946-47.

3. A new major head "63-A—Expenditure connected with Post-War Planning and Development" has been opened in the accounts from 1944-45. This major head is intended to record primarily initial expenditure on planning of schemes or projects of development and to show, as far as practicable, under a single head of account the activities of Government by way of planning and development. As and when schemes or projects become ready for execution and expenditure begins to be incurred on them, such expenditure will be classified under the appropriate service head or heads, *e.g.*, expenditure on new hospitals or roads or electricity projects will be classified as 'Medical' or 'Civil works' or 'Electricity'. Thus when planning for development reaches a sufficiently advanced stage, the new major head will be abandoned altogether and all subsequent expenditure—including Grants-in-aid to Provincial Governments—will be taken to the ordinary heads of account. In the East Punjab, Assam and West Bengal however, the initial expenditure as well as the expenditure on fully developed schemes or projects is classified under a separate major head, "63-B—Post War Reconstruction and Development Schemes". For the purpose of giving a comprehensive picture of the activities of the various Governments in respect of post-war planning and development, the expenditure incurred by them and accounted for under other service heads has been consolidated in statement No. 90-C.

4. The extra expenditure incurred by a provincial Government as a result of the War (1939) which may be recoverable from the Central Government is, pending such recovery, debited to the detailed head "Charges incurred as a direct result of the War" opened under the major head "63—Extraordinary Charges".—Recoveries from the Central Government are accounted for as a deduct entry "*Deduct*—Recoveries of War Charges", under the same head or taken to revenue under "LI—Extraordinary Receipts—other Items—Recoveries of War Charges", according as the recoveries are effected in the same year or in a subsequent year.

5. The major heads "LII-A—Transfer from Revenue Reserve Fund" and "64-A—Transfer to Revenue Reserve Fund" record the amounts transferred from or to the deposit head "Revenue Reserve Fund". These heads were originally opened in connection with the transactions of the Central Government but the Governments of Madras and the United Provinces have also operated on these heads for the transfer of a portion of their realised revenue surplus to the Revenue Reserve Fund (*vide* Note on Revenue Reserve Fund on page 331). In the case of the Governments of Bombay, Bihar, Central Provinces and Berar and Assam, however these heads have been operated upon for transactions relating to 'Post-War Reconstruction and Development Fund' which also functions to a certain extent as a Revenue Reserve Fund.

6. The major heads "LII-B—Civil Defence" and "64-B—Civil Defence" were opened in the accounts of the year 1942-43 to record receipts and charges of the Central and Provincial Governments connected with measures undertaken for Civil Defence.

### Section MM.—Extraordinary Items

#### Capital Account Outside the Revenue Account Capital Outlay on Schemes of State Trading

7. This Capital major head was opened from the accounts of the year 1942-43 to record expenditure incurred by the Central Government on Schemes of State Trading and of stocking essentials for production.

#### Grants to Provincial Governments for Development

8. This Capital Major head has been opened with effect from the accounts for the year 1946-47 for recording the grants given by the Central Government to Provincial Governments for financing the Post-War Reconstruction and Development Schemes undertaken by them. The statutory grants made by the Central Government to some Provincial Governments under Section 142 of the Government of India Act, 1935, as adapted under the India (Provisional Constitution) Order, 1947, are, however, accounted for under the major head "61—Grants in aid to Provincial Governments" (*vide* Account No. 88 on page 287).

No. 90—ACCOUNT of EXTRAORDINARY RECEIPTS credited to REVENUE during the year ended 31st March 1947-48

	Central Government (a)	Government of Coorg	PROVINCIAL GOVERNMENTS									Total
			Government of Madras	Government of Bombay	Government of West Bengal (a)	Government of United Provinces	Government of East Punjab (a)	Government of Bihar	Government of Central Provinces and Berar	Government of Assam	Government of Orissa	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Sale of other Government assets . . . . .	..	..	..	..	3,460	..	..	..	..	..	..	3,460
Subvention from the Central Government for Post-War Development Schemes . . . . .	..	1,08,625	2,80,26,418	1,75,03,986	1,00,00,000	4,82,61,504	40,00,000	67,77,355	1,07,87,099	83,72,659	1,75,55,727	15,13,92,773
Other items . . . . .	3,700	..	18,48,938	1,16,24,641	9,21,341	1,04,99,657	99	31,135	2,506	6,69,658	36,316	2,56,37,991
	3,700	1,08,625	2,98,75,356	2,91,28,627	1,09,24,801	5,87,61,161	40,00,099	68,08,496	1,07,89,605	90,41,717	1,75,92,043	17,70,34,224
Deduct—Refunds . . . . .	..	..	70,728	19,770	2,808	17	..	501	8,03,914	55,52,060	17,64,204	82,54,603
<b>TOTAL EXTRAORDINARY RECEIPTS</b>	<b>3,700</b>	<b>1,08,625</b>	<b>2,98,04,628</b>	<b>2,91,08,857</b>	<b>1,09,21,993</b>	<b>5,87,61,144</b>	<b>40,00,099</b>	<b>68,07,995</b>	<b>99,85,801</b>	<b>34,49,657</b>	<b>1,53,27,839</b>	<b>16,87,80,222</b>

(a) Represents transactions for the period from 15th August 1947 to 31st March 1948.



No. 90 A.—ACCOUNT of EXTRAORDINARY Charges met from ORDINARY REVENUES during the year ended 31st March 1948

	PROVINCIAL GOVERNMENTS									Total
	Government of Madras	Government of Bombay	Government of West Bengal (a)	Government of United Provinces	Government of East Punjab (a)	Government of Bihar	Government of Central Provinces and Berar	Government of Assam	Government of Orissa	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Charges incurred as a direct result of War . . . . .	--	..	1,81,25,561	..	..	..	..	..	..	1,81,25,561
Deduct—Recoveries of war charges . . . . .	..	--	4,49,160	..	--	..	..	--	..	4,49,160
Expenditure connected with Supply Work . . . . .	..	..	..	1,77,79,484	..	..	..	..	..	1,77,79,484
Free distribution of milk to privileged consumers . . . . .	58,45,464	..	--	..	--	--	--	--	..	58,45,464
Motor Spirit and Tyre Rationing Schemes . . . . .	75,087	..	1,28,505	47,402	20,990	--	--	--	--	2,71,984
Deduct—Amount recovered from the Central Government . . . . .	..	..	1,35,900	59,164	--	..	--	--	..	1,95,064
Department of Economics & Statistics . . . . .	..	..	..	3,22,721	..	..	..	..	..	3,22,721
Hoarding and Profiteering Prevention Ordinance . . . . .	..	--	--	..	--	--	--	--	25,568	25,568
Provincial Recruiting Officers . . . . .	..	--	..	--	--	--	--	--	25,405	25,405
Information Bureau . . . . .	..	..	..	--	--	--	--	--	799	799
Administration of Motor Vehicles Spare Parts Control Orders . . . . .	..	--	..	..	..	26,160	..	--	..	26,160
Deduct—Amount recovered from the Central Government . . . . .	..	--	--	--	--	14,059	..	..	..	14,059
Drug Control Order . . . . .	..	--	21,879	..	--	--	--	--	17,045	38,924
Madras Savings (Canvassers) Scheme . . . . .	577	..	..	..	--	..	--	--	..	577
Scheme of Resettlement of Ex-soldiers and Labour . . . . .	..	..	..	6,40,505	..	..	..	..	..	6,40,505
Madras Provincial Sailors, Soldiers and Air Men's Board, etc. . . . .	27,900	..	..	..	..	--	--	--	--	27,900

Establishment for price control . . . . .	1,21,41,371	..	..	..	..	..	..	..	..	1,21,41,371
Small Savings Scheme . . . . .	1,84,170	1,75,472	33,645	1,69,927	18,724	190	53,835	44,957	60,471	7,41,391
Deduct—Amount recovered from the Central Government . . . . .	1,91,329	1,75,472	..	1,53,027	49,960	130	51,841	44,957	59,429	7,26,145
Administration of Cloth and Yarn Control Order and the Standard Cloth Scheme	..	..	..	1,35,491	..	4,59,674	..	..	61,411	6,56,576
Rationing and grain supply schemes . . . . .	..	..	..	..	..	11,03,477	..	..	5,88,534	16,92,011
Deduct—Amount recovered from the Central Government . . . . .	..	..	..	..	..	6,787	..	..	..	6,787
Establishment etc., charges common to the various supply schemes . . . . .	..	..	..	..	..	..	..	..	7,01,383	7,01,383
Purchase of Lease-Lend Lorries . . . . .	..	..	..	..	..	..	..	..	3,09,669	3,09,669
Expenditure on account of restoration of Property confiscated during the Civil disobedience Movement . . . . .	..	1,62,581	..	..	..	..	..	..	..	1,62,581
Food Publicity Scheme . . . . .	..	..	..	..	..	..	..	..	22	22
Field Publicity Scheme . . . . .	..	..	..	8,31,661	..	..	..	..	..	8,31,661
Expenditure in connection with the Bihar Molasses Control and Export Order, 1944 . . . . .	..	..	..	..	..	6,410	..	..	..	6,410
Administration of Paper Control Order . . . . .	..	..	36,212	47,765	..	29,032	..	7,909	..	1,20,918
Compensation payable to Secretary of State's Officers on termination of Services	3,53,333	..	..	..	..	..	..	..	..	3,53,333
Deduct—Amount transferred to Capital head "85-A—Capital Outlay on Provincial Schemes of State Trading" . . . . .	..	..	..	..	..	..	..	..	12,73,771	12,73,771
Amount transferred from "85-A—Capital Outlay on Provincial Schemes of State Trading" . . . . .	-16,04,152	..	..	..	..	..	..	..	..	-16,04,152
Charges in England—										
High Commissioner—										
Leave salaries and deputation pay . . . . .	5,549	..	14,506	17,975	..	..	..	..	..	38,030
Sterling Overseas Pay . . . . .	10,557	..	71	7,196	..	..	..	..	..	17,824
<b>Total Extraordinary Charges</b> ..	<b>1,68,48,527</b>	<b>1,62,581</b>	<b>1,77,75,319</b>	<b>1,97,87,936</b>	<b>-10,246</b>	<b>16,03,967</b>	<b>1,994</b>	<b>7,909</b>	<b>4,57,107</b>	<b>5,66,35,094</b>
Charged Voted . . . . .	1,14,063	..	..	1,06,806	..	..	..	..	..	..
Authorised . . . . .	1,67,34,464	1,62,581	1,77,75,319	1,96,81,130	-10,246	16,03,967	1,994	7,909	4,57,107	..

M. and M.K.—Extraordinary Items.

(a) Represents transactions for the period from 15th August 1947 to 31st March 1948.

## No. 90-B—ACCOUNT of EXPENDITURE connected with Post-War PLANNING and

	Central	Provincial
	Government. (a)	Government of United Provinces
	Rs.	Rs.
Secretariat . . . . .	45,710	..
Post War Reconstruction Staff . . . . .	2,48,511	..
Miscellaneous Planning Organisations . . . . .	46,87,531	87,758
Employment exchanges . . . . .	1,82,717	..
Miscellaneous expenditure on Planning . . . . .	50,68,217	..
Miscellaneous . . . . .		..
Charges in England—		
<i>High Commissioner—</i>		
Leave salaries and deputation pay . . . . .	31,519	..
Sterling Overseas Pay . . . . .	4,365	..
Government Scholarships . . . . .	..	..
Stores for India . . . . .	7,842	..
Training of Indians abroad in Electricity Supply Scheme . . . . .	213	..
Other charges . . . . .	7,413	..
Scheme for advance studies abroad . . . . .	22,40,951	..
Total . . . . .	1,25,24,989	87,758
Charged . . . . .	..	2,567
Voted . . . . .	1,25,24,989	85,191

(a) Represents transactions for the period from 15th August 1947 to 31st March 1948.

DEVELOPMENT for the year ended 31st March 1948.

Governments		Total
Government of Central Provinces and Berar	Government of Orissa	
Rs.	Rs.	Rs.
..	1,08,674	1,54,384
..	..	2,48,511
..	..	47,75,289
..	29,946	2,12,663
..	..	50,68,217
25,309	40,026	65,335
1,503	23,472	58,494
..	..	4,365
73,172	..	73,172
..	..	7,842
..	..	213
..	2,42,999	2,50,412
..	..	22,40,951
99,984	4,45,117	1,31,57,848
..	..	..
99,984	4,45,117	.

N. 50-C.—STATEMENT showing the charges incurred during the year ended 31st March— 1948 on POST-WAR PLANNING and DEVELOPMENT but recorded under other heads of Account

—	Central Government (A)	Government of Coorg	Provincial Governments.						Total
			Government of Madras	Government of Bombay	Government of United Provinces	Government of Bihar	Government of Central Provinces and Berar	Government of Orissa	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
<b>Development and Reconstruction Schemes.</b>									
Land Revenue . . . . . (a)	..	..	..	3,43,716	99,028	..	11,194	19,288	4,73,226
Forest . . . . . (b)	..	..	10,24,708	5,02,745	10,13,434	1,02,788	6,20,773	2,49,091	35,13,539
Irrigation . . . . . (c)	..	..	90,202	18,549	4,12,528	..	4,06,963	10,00,643	19,28,885
Irrigation (Working Expenses) . . . . . (d)	..	..	4,75,998	22,91,674	1,15,598	..	..	1,59,303	30,42,573
General Administration . . . . . (e)	..	96,225	23,53,893	1,88,577	..	61,092	1,21,952	2,16,996	30,38,735
Police . . . . . (e e)	..	..	..	..	..	..	..	..	..
Scientific Departments . . . . . (f)	4,65,000	..	..	75,288	..	..	41,342	..	5,81,630
Education . . . . . (g)	..	..	74,45,593	1,15,82,985	31,61,159	20,12,196	48,14,751	31,37,024	3,21,53,708
Medical . . . . . (h)	..	..	6,12,749	4,59,477	5,45,791	13,59,037	6,62,423	8,94,866	45,34,343
Public Health . . . . . (i)	..	..	24,43,275	52,95,469	6,75,313	19,55,706	5,82,656	10,86,186	1,20,38,605
Agriculture . . . . . (j)	1,71,262	29,756	7,64,067	1,97,56,901	20,18,955	7,03,459	7,58,005	15,90,831	2,57,93,236
Veterinary . . . . . (k)	..	..	1,88,278	3,44,179	13,88,881	1,43,472	4,52,547	3,00,264	28,17,621
Co-operation . . . . . (l)	..	..	2,08,584	20,03,600	9,98,792	1,20,201	3,69,166	2,28,636	39,28,979
Industries . . . . . (m)	18,51,773	2,163	7,51,494	6,09,579	11,91,429	86,792	1,78,743	12,31,971	59,04,944
Aviation . . . . . (n)	..	..	..	..	..	2,38,015	..	14,191	2,52,206
Miscellaneous Departments . . . . . (o)	..	..	..	15,57,781	1,66,831	22,325	84,981	5,54,247	23,86,165
Civil Works . . . . . (p)	..	..	76,56,553	22,70,636	31,91,066	23,25,942	33,65,628	40,31,273	2,28,41,098
Electricity . . . . . (q)	..	..	17,750	2,22,993	..	..	..	..	2,40,743
Superannuation Allowances and Pensions (r)	..	..	..	13,758	..	..	..	..	13,758
Miscellaneous . . . . . (s)	..	..	..	..	..	..	1,06,700	..	1,06,700
Extra-ordinary charges . . . . . (t)	..	..	..	..	..	..	..	..	..
Capital outlay on Forest not charged to Revenue . . . . . (u)	..	..	..	..	..	..	..	..	..
Capital outlay on Construction of Irrigation, Navigation, Embankment and Drainage works . . . . . (v)	6,25,170	..	1,21,64,156	4,12,827	82,48,964	..	..	..	2,14,51,117
Capital Account of Civil Works . . . . . (w)	18,96,979	..	1,65,25,649	28,72,497	3,17,23,957	..	..	..	5,30,19,082
Capital outlay on Industrial Development	18,87,344	..	..	..	..	..	..	..	18,87,344

Capital outlay on Schemes of State Trading	(—) 42,83,254	..	..	(—) 16,77,312	..	..	..	..	(—) 59,80,56
Capital outlay on Improvement of Public Health	..	..	..	952	..	..	..	..	952
Capital outlay on Electricity Schemes (x)	..	..	..	21,78,282	2,04,47,521	..	..	..	2,26,25,803
Grants to Provincial Governments for development (xx)	..	..	..	..	..	..	..	..	..
Capital outlay on Railroad Co-ordination Schemes (y)	..	..	..	..	..	..	..	..	..
Capital Account of other Provincial works outside the Revenue Account	..	..	..	26,26,694	..	..	..	..	26,26,694
<b>Total Expenditure</b>	<b>26,14,274</b>	<b>1,29,144</b>	<b>5,27,22,949</b>	<b>5,39,51,847</b>	<b>7,53,90,247</b>	<b>91,31,025</b>	<b>1,25,77,824</b>	<b>1,47,14,810</b>	<b>22,12,41,120</b>

- (a) Included in Account No. 15-A on page 67 under the minor heads "Survey Settlement and Record operations", and "Post-War reconstruction and Development Programme".
- (b) " " " " No. 18-A on page 75 under the minor heads "General Direction", "Conservancy and Works", "Establishment", "Post-War Reconstruction and Development Programme" and "Charges in England".
- (c) " " " " No. 35 on page 155 under the minor heads "Irrigation works,—Works & Establishment", "Miscellaneous Expenditure—Tools and Plant—Other charges", "Suspense and Contingencies", "Post-War Reconstruction and Development Programme" and "Charges in England".
- (d) " " " " No. 33 on page 146 under the minor heads "Establishment", "Extensions and Improvements" and "Post-War Reconstruction and Development".
- (e) " " " " No. 43 on page 184 under the minor heads "Heads of Provinces—Chief Commissioners", "Secretariat and Headquarters Establishment—Civil Secretariat", "District Administration—General Establishment, Other Establishment" "Post-War Reconstruction and Development", "Miscellaneous", and "Charges in England".
- (ee) " " " " No. 47-A on page 191 under the minor head "Miscellaneous".
- (f) " " " " No. 54 on page 200 under the minor head "Mines Department".
- (g) " " " " No. 55-A on page 202 under the minor heads University Grants to "Universities Government Arts Colleges—Government Professional Colleges", "Secondary—Government Secondary Schools", "Primary—Government Primary Schools—Direct grant to Non-Government Primary schools—Grants to Local Bodies for Primary Education", "Special—Government Special Schools—Direct grants to Non-Government Special Schools—Direction—Inspection, Scholarships—Miscellaneous", "Special Development Programme", "Post-War Reconstruction and Development Programme" and "Charges in England".
- (h) " " " " No. 56-A on page 205 under the minor heads "Hospitals and Dispensaries", "Grants for Medical purposes, "Medical Colleges and Schools", "Medical Establishment—Post-War Reconstruction Scheme" and "Charges in England".
- (i) " " " " No. 57-A on page 207 under the minor heads "Superintendence Public Health Establishment", "Grants for Public Health purposes", "Expenses in connection with Epidemic diseases", "Special development Programme", "Post-War Reconstruction Scheme" and "Charges in England".
- (j) " " " " No. 58-A on page 210 under the minor heads "Direction" "Subordinate and Expert staff", "Experimental farms", "Agricultural Demonstration and Propaganda including Public exhibitions and fairs" "Agricultural Experiment and Research", "Agricultural Engineering, Botanical and other Public Gardens", "Boring Operations", "Special Rural Uplift Schemes" "Agricultural Education", "Grants-in-aid, contribution etc.", "Other charges", "Post-War Reconstruction and Development programme" and "Charges in England".
- (k) " " " " No. 60-A on page 214 under the minor heads "Direction", "Superintendence", "Veterinary Education and Research", "Animal Husbandry Experiments and Research", "Subordinate Establishment", "Hospitals and Dispensaries", "Breeding Operations" and "Post-War Reconstruction Development Programme", "Other Charges" and "Charges in England".
- (l) " " " " No. 61-A on page 215 under the minor heads "Direction", "Superintendence", "Post-War Reconstruction and Development Programme," "Other Charges" and "Charges in England".
- (m) " " " " No. 62-A on page 218 under the minor heads Direction "Scientific and Industrial Research Industries", "Fisheries Grants-in-aid", "Special Development Programme", "Post-War Reconstruction and Development Programme" and "Charges in England".
- (n) " " " " No. 63-A on page 222 under the minor head "Works", "Post-War Reconstruction and Development Works".
- (o) " " " " No. 66-A on page 226 under the minor heads "Labour and Emigration—Inspector of Factories, Labour", "Miscellaneous", "Post-War Reconstruction and Development Programme" and "Employment exchanges".
- (p) " " " " No. 70-B on page 236 under the minor heads "Original Works—Buildings", "Communications", "Post-War Road Planning", "Tools and Plant", "Establishment", "Post-War Reconstruction and Development Programme" and "Charges in England".
- (q) " " " " No. 76 on page 248 under the minor heads "Grants in aid", "Interest Establishment", "Post-War Reconstruction and Development Programme." and "Charges in England".
- (r) " " " " No. 79-A on page 259 under the minor heads "Contribution to Contributory Provident Fund" and "Post-War Reconstruction and Development Programme."
- (s) " " " " No. 81-A on page 266 under the minor heads "Other charges" and "Charges in England".
- (t) " " " " No. 90-A on page 292 under the minor heads "Charges incurred as a direct result of War" and "Other Charges".
- (u) " " " " No. 18-B on page 75 under the minor heads "Communications and Buildings," and "Live stock, Stores, Tools and Plants."
- (v) " " " " No. 31 on pages 128—137 under the minor heads "Irrigation works—Unproductive—Establishment", "Works", "Establishment", "Tools and Plant", and "Suspense" "Deduct—Recoveries on Capital account".
- (w) " " " " No. 74 on page 241 under the minor heads "Buildings", "Communication" "Establishment", "Tools and Plant", "Charges in England" "Post-War Reconstruction and Development Programme".
- (x) " " " " No. 76-A on pages 248-252 under the heads "Hydro Electric schemes" and "Thermo Electric Schemes".
- (xx) " " " " No. 91-D, page 304 under the minor heads "Dairy and poultry farm", "Grow more food Campaign" and "Grants for Development schemes".
- (y) " " " " No. 82-A on page 269 under the minor head "Capital outlay on co-ordination schemes".

(A) Represents transactions for the period from 15th August 1947 to 31st March 1948.

No. 90-D.—ACCOUNT of EXPENDITURE on POST WAR RECONSTRUCTION and DEVELOPMENT SCHEMES for the year ended 31st March 1948

PROVINCIAL GOVERNMENTS—	Government of West Bengal	Government of East Punjab	Government of Assam	Total
	(a)	(a)		
	Rs.		Rs.	Rs.
Land Revenue .. .. .	4,93,831	11,344	..	5,05,175
Navigation, Embankment etc. .. .. .	..	3,51,432	81,025	4,32,457
Forests .. .. .	8,37,648	1,21,614	15,16,339	24,75,601
Irrigation .. .. .	2,37,691	..	..	2,37,691
General Administration .. .. .	..	..	6,85,085	6,85,085
Education .. .. .	30,56,009	68,938	14,69,875	45,94,822
Medical .. .. .	52,24,027	..	5,83,426	58,07,453
Public Health .. .. .	17,99,521	..	7,96,614	25,96,135
Agriculture .. .. .	6,96,059	..	16,80,365	23,76,424
Veterinary .. .. .	15,814	37,708	92,643	1,46,165
Receipts from Electric Schemes—Working Expenses	..	64,533	..	64,533
Co-operation .. .. .	1,03,853	3,07,678	40,605	4,52,136
Fisheries .. .. .	4,989	..	..	4,989
Industries .. .. .	2,28,479	1,30,219	2,04,957	5,63,655
Civil works .. .. .	12,62,550	5,48,280	49,47,743	67,58,573
Labour .. .. .	67,887	..	..	67,887
Miscellaneous .. .. .	11,27,887	5,32,111	4,42,270	21,03,268
Miscellaneous Departments .. .. .	..	..	45,712	45,712
<b>Total</b> ..	<b>1,51,56,245</b>	<b>21,73,857</b>	<b>1,25,87,659</b>	<b>2,99,17,761</b>
Charged ..	..	766	6,34,533	
Voted ..	1,51,56,245	21,73,091	1,19,53,126	
Authorised ..				

(a) Represents transactions for the period from 15th August 1947 to 31st March 1948.

No. 91.—ACCOUNT of Transfers to/from the Revenue Account from/to the Revenue Reserve Fund during the year ending 31st March 1948

Receipts		Expenditure	
	Rs.		Rs.
Transfers from the Fund .. .. .	Nil	Transfers to the Fund—	
		Government of Madras.....	4,90,00,000
		Government of Bombay.....	4,16,23,541(a)
		Government of United Provinces.....	1,03,98,149
		Government of Bihar.....	2,00,00,000(a)
		<b>TOTAL (Voted/Authorised) ..</b>	<b>12,10,21,690</b>

(a) Corresponding adjustments are included under Post-war Reconstruction and Development Fund in Account No. 104.

No. 91-A.—ACCOUNT OF RECEIPTS connected with CIVIL DEFENCE for the year ended 31st March 1948

	Central Government (a)	PROVINCIAL GOVERNMENTS.						TOTAL
		Government of Madras	Government of Bombay	Government of United Provinces	Government of Bihar	Government of Assam	Government of Orissa	
Insurance Premiums and other receipts under the War Injuries Compensation Insurance Scheme . . . . .	Rs. 49	Rs. ..	Rs. ..	Rs. ..	Rs. ..	Rs. ..	Rs. 49	
Miscellaneous . . . . .	86,670	7,66,154	—6,86,543	3,56,520	1,33,804	2,48,725	25,25,819	
<b>Total</b> . . . . .	86,719	7,66,154	—6,86,543	3,56,520	1,33,804	2,48,725	25,25,868	
<b>Deduct—Refunds</b> . . . . .	17,417	9,799	..	2,026	6,15,732	..	7,20,445	
<b>Total Receipts</b> . . . . .	69,302	7,56,355	—6,86,543	3,54,494	—4,81,928	2,48,725	18,06,423	

(a) Represents transactions for the period from 15th August 1947 to 31st March 1948.



No. 91-B—ACCOUNT of EXPENDITURE connected with CIVIL DEFENCE during the year ended 31 March 1948

	Central Government (a)	Government of Coorg	PROVINCIAL GOVERNMENTS					Total
			Government of Madras	Government of Bombay	Government of Bihar	Government of Assam	Government of Orissa	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Expenditure on Air Raid Precautions . . . . .	14,117	..	14,557	2,26,450	1,72,517	25,671	2,069	4,55,381
Expenditure on Civic Guards . . . . .	..	..	43	16	..	..	..	59
Expenditure on refugees and evacuees . . . . .	..	..	158	..	223	..	..	381
Miscellaneous . . . . .	..	..	14,676	88,139	..	6,599	12,447	1,21,861
Works . . . . .	..	..	1,99,972	..	565	967	..	2,01,504
War Police . . . . .	..	..	18,16,437	2,274	23,86,619	..	3,735	42,09,065
Motor spirit and tyre rationing schemes . . . . .	..	2,087	..	2,19,323	75,319	..	..	2,96,729
Expenditure in connection with interning of enemy subjects . . . . .	..	..	..	1,066	..	..	..	1,066
Press Censor . . . . .	..	..	..	4,145	..	..	..	4,145
War Committees . . . . .	..	..	..	..	..	..	1,100	1,100
Expenditure in connection with Registration of Foreigners Act, 1939 . . . . .	..	..	..	70,984	..	..	18	70,102



No. 91-C.—ACCOUNT of CAPITAL OUTLAY on SCHEMES of State Trading during the period from 15th August 1947 to 31st March 1948 and to end of the year 1947-48

	Expenditure during the period 15-8-1947 to 31-3-1948	Expenditure to end of the year. 1947-48 (A)		Expenditure during the period 15-8-1947 to 31-3-1948	Expenditure to end of the year 1947-48 (A)
	Rs.	Rs.		Rs.	Rs.
<b>CENTRAL GOVERNMENT</b>					
(1) Scheme for the purchase of food grains—			Brought forward .	15,77,82,919	40,02,11,508
Purchases of the Food Department			(7) Purchase of machinery for Mica Miners—		
Purchases in India . . . . .	28,40,15,327	4,51,76,28,142	Purchases in India . . . . .	1,777	23,85,711
Purchases in England. . . . .	54,70,84,937		Purchases in England . . . . .	..	
Deduct—Receipts and recoveries on Capital account . . . . .	67,26,89,864	4,13,26,90,938	Deduct—Receipts and recoveries on capital account . . . . .	44,244	23,04,704
Net Expenditure . . . . .	15,84,10,400	38,49,37,204	Net Expenditure . . . . .	—42,467	81,007
(2) Scheme for Reserve Stock of Coal—			(8) Purchase of reserve stores by the Ministry of Industries & Supply		
Reserve stocks of coal at Collieries . . . . .	..	42,05,755	Purchases in India . . . . .	14,59,756	29,27,33,271
Deduct—Receipts and recoveries on capital account . . . . .	..	35,35,331	Purchases in England. . . . .	10,07,640	
Net Expenditure . . . . .	..	6,70,424	Deduct—Receipts and recoveries on capital account . . . . .	3,46,79,820	31,18,72,523
(3) Scheme for the Production and Supply of Coal—			Net Expenditure . . . . .	—3,22,12,424	—1,86,39,262
Purchases in India . . . . .	9,09,529	3,57,06,330	(9) Prospecting for oil . . . . .	815 (a)	..(B)
Purchases in England . . . . .	1,77,185		(10) Purchase of Machine Tools—		
Deduct—Receipts and recoveries on capital account . . . . .	17,11,549	1,43,12,458	Purchases in India . . . . .	4,63,141	7,44,54,073
Net Expenditure . . . . .	—6,24,835	2,13,93,872	Purchases in England . . . . .	..	
(4) Scheme for the purchase and construction of Lighters—			Deduct—Receipts and recoveries on capital account . . . . .	14,20,386	7,55,39,018
Construction of Lighters . . . . .	..	45,97,041	Net Expenditure . . . . .	—9,57,245	—10,84,945
Purchase of Lighters . . . . .	..		(11) Purchase of foodstuffs by Local Administrations . . . . .	—32,86,170	52,95,089
Deduct—Receipts and recoveries on capital account . . . . .	..	12,38,518	(12) Cinchona Cultivation . . . . .	4,36,521	76,30,202
Deduct—Share of the cost debited to His Majesty's Government . . . . .	..	21,57,885	(13) Scheme for chartering and running of steamers for coastal trade	134	18,77,892
Profit and loss on the operation of Lighters . . . . .	..	1,05,976	Deduct—Receipts and recoveries on capital account . . . . .	..	24,18,822
Net Expenditure . . . . .	..	10,94,662	Net Expenditure . . . . .	134	—5,40,930
(5) Acquisition of frustrated cargoes—			(14) Scheme for purchase of Standard Cloth—		
Purchases in India . . . . .	..	2,35,28,099	Standard cloth . . . . .	..	49,15,42,205
Purchases in England . . . . .	..		Imported cloth . . . . .	..	5,34,70,660
Deduct—Receipts and recoveries on capital account . . . . .	..	2,73,02,532	Deduct—Receipts and recoveries on capital account . . . . .	..	51,79,20,744
Net Expenditure . . . . .	..	—37,74,433	Net Expenditure . . . . .	..	2,70,92,121
(6) Purchase of Rubber—			Carried over . . . . .	12,17,22,083	42,00,44,800
Purchases in India . . . . .	7,126	9,76,76,633			
Purchases in England . . . . .	..				
Deduct—Receipts and recoveries on capital account . . . . .	9,772	10,17,85,854			
Net Expenditure . . . . .	—2,646	—41,10,221			
Carried over . . . . .	15,77,82,919	40,02,11,508			

(A) and (B) See footnotes on page 294.

(a) Represents wrong adjustment rectified in 1951-52.

No. 91-C.—ACCOUNT of CAPITAL OUTLAY ON SCHEMES of State Trading during and to end of the period from 15th August 1947 to 31st March 48—concl'd.

	Expenditure during the period 15-8-1947 to 31-3-1948	Expenditure to end of the year. 1947-48 (A)		Expenditure during the period 15-8-1947 to 31-3-1948	Expenditure to end of the year 1947-48 (A)
	Rs.	Rs.		Rs.	Rs.
<b>CENTRAL GOVERNMENT.</b>			<b>CENTRAL GOVERNMENT</b>		
Brought forward	12,17,22,083	42,00,44,800	Brought forward	11,48,01,266	46,00,33,475
(15) Purchase of Woollen goods—			(22) Cost of consumers goods imported on Government Account—		
Purchases in India	..	6,82,59,355	Purchases in India	267	1,64,65,820
Purchases in England	..		Purchases in England	..	54,726
Deduct—Receipts and recoveries on capital account	..	7,99,26,183	Deduct—Receipts and recoveries on capital account	..	1,56,96,237
Net Expenditure	..	-1,16,66,828	Net Expenditure	267	8,24,309
(16) Scheme for purchase of Wattle bark—			(23) Purchase of Fertilisers—		
Purchases in India	16,865	38,73,579	Purchases in India	2,11,95,427	7,31,585
Purchases in England	..		Deduct—Receipts and recoveries on capital account	2,45,67,993	
Deduct—Receipts and recoveries on capital account	3,81,901	37,80,409	Net Expenditure	-33,72,566	7,31,585
Net Expenditure	-3,65,036	93,170	(24) Purchase of Quinine Substitute	3,65,375	1,50,05,990
(17) Scheme for Supply of essential commodities—			Deduct—Receipts and Recoveries on Capital Account	2,12,759	
Cost of commodities	(b) 9,17,264	13,11,861	Net Expenditure	1,52,616	1,50,05,990
Advances	(b)		(25) Purchase of Colliery Stores—		
Suspense	(- )47,645		Purchases in India	42,502	59,45,075
Deduct—Receipts and recoveries on capital account	(b) 9,73,623		Purchases in England	..	
Deduct—Amount met from Revenue	1,51,246		Deduct—Receipts and recoveries on capital account	3,561	58,83,030
Net Expenditure	-2,55,250	13,11,861	Net Expenditure	38,941	62,045
(18) Scheme for the purchase of Aluminium—			(26) Purchase of Paper—		
Purchases in India	..	.. (C)	Purchases in India	54,694	1,10,15,459
Purchases in England	..			Purchases in England	..
Deduct—Receipts and recoveries on capital account	..	.. (C)	Deduct—Receipts and recoveries on capital account	9,89,081	1,53,29,105
Net Expenditure	..	.. (C)	Net Expenditure	-9,34,387	24,69,607
(19) Scheme for the purchase of Electrical Generating Plant—			(27) Air Raid Precaution equipment Purchased centrally	..	3,54,78,057
Purchases in India	1,78,346	12,90,984	Deduct—Receipts and recoveries on capital account	..	3,33,34,428
Purchases in England	30,02,623			Net Expenditure	..
Deduct—Receipts and recoveries on capital account	48,59,971		(28) Purchase of Agricultural and Dairy Machinery	27,99,959	1,50,13,781
Net Expenditure	-16,79,002	12,90,984	Deduct—Receipts and recoveries on Capital Account	31,05,118	30,88,610
(20) Medical Stores Depots and Factories			Net Expenditure	-3,05,159	1,19,25,171
Stores Depots	31,99,789	2,13,55,234	(29) Schemes for the consumer and other stores in Andamans—		
Factories	2,12,569	7,12,40,914	Cost of commodities	7,27,756	7,02,806
Deduct—Receipts and Recoveries on Capital Account	80,33,887	1,21,01,682	Deduct—Receipts and Recoveries on Capital Account	11,08,341	20,66,292
Net Expenditure	-46,21,529	8,04,94,466	Net Expenditure	-3,80,585	-13,57,486
(21) Civil Transport	..	16,26,98,196	(30) Scheme for the utilisation of used Tractors	13,31,659	14,05,364
Deduct—Receipts and recoveries on capital account	..	19,42,33,174	Deduct—Receipts and Recoveries on Capital Account	15,52,734	15,23,955
Net Expenditure	..	-3,15,34,978	Net Expenditure	-2,21,075	-1,18,591
Carried over	11,48,01,266	46,00,33,475	Total Capital Outlay Outside the Revenue Account	10,97,79,318	49,17,19,734
			Non-voted	..	
			Voted	10,97,79,318	

(A) and (C) See footnotes on page 304.

(b) Differs from the corresponding figures in the appropriation Accounts as a sum of Rs. — 64,645 included under the head "Suspense and Rs — 4,966 included under the head "Receipts and Recoveries on Capital Account" were included under the head "Cost of Commodities in the Appropriation Account.

## Footnotes relating to Account No. 91-C

(A) Pending closing of the 1947-48 (Pre-partition) accounts, the Capital Expenditure has been carried forward in Post-partition accounts provisionally in the following manner :-

(1) In the case of schemes operating exclusively in areas now in India, entirely ;

(2) In the case of schemes operating in both the areas now forming India and Pakistan,

(a) On the basis of value of Stock, or/and outstanding assets and liabilities in India where this could be determined and (b) 82½% of the progressive expenditure upto 14-8-47 in cases where these are not known ; and

(3) In cases where the information as to whether the scheme was operating in both the areas now forming India and Pakistan is not available, 82½% of the progressive expenditure upto 14-8-47.

Schemes Nos. (12), (29) and (30) fall in category (1), Schemes Nos. (19) and (23) in category (2)(a), Schemes Nos. (1), (5), (8), (10), (11), (14), (15), (20), (22), (24), (26) and (27) in category (2) (b) and Schemes Nos. (2), (3), (4), (6), (7), (13), (16), (21), (25), and (28) in category(3).

Note :-Scheme No. (17) also falls in category 2(b) but in this particular case the entire progressive expenditure upto 14th August, 1947 in respect of circles in India has been carried forward for the present.

(B) The Scheme was in operation in areas now in Pakistan and the prepartition progressive expenditure has not, therefore, been carried forward to the post-partition accounts. This accounts for the omission of the progressive expenditure although the same was exhibited in the subsidiary accounts appended to the Central Appropriation Accounts.

(C) The scheme "Purchase of Alumina" cannot be termed as a State Trading Scheme as no asset was purchased nor was any trading done. The Prepartition balances in respect of the scheme have not, therefore, been carried to the Post-partition accounts and the prepartition adjustments have been dropped as a misclassification. This accounts for the omission of the progressive expenditure although the same was exhibited in the subsidiary accounts appended to the Central Appropriation Accounts.

No. 91-D.—ACCOUNT of CAPITAL OUTLAY on Grants to Provincial Governments for Development during and to end of the period from 15th August 1947 to 31st March 1948

	Expenditure during the period 15-8-1947 to 31-3-1948	Expenditure to end of the year 1947-48 (A)
	Rs.	Rs.
CENTRAL GOVERNMENT		
Grants for Development Schemes . . . . .	11,80,93,668	25,59,11,813
Grants for Grow More Food Schemes . . . . .	1,27,71,364	6,10,34,735
Total expenditure outside the Revenue Account (voted) . . . . .	13,08,65,032	31,69,46,548

(A) The progressive expenditure on 14th August, 1947 has been brought forward as follows.

(a) Entire amount in case of the Provinces falling in Indian Dominion.

(b) In case of the Punjab and Bengal 40% and 35.2% respectively.

The Capital Expenditure upto 14th August, 1947 determined for this purpose is provisional pending the closing of the 1947-48 (Pre-partition) Accounts.

Sections N. to V.—Debt, Deposits, Advances, etc.

Receipts Rs. 11,24,67,24,240

Disbursements Rs. 11,60,09,32,029

Sections	No. of Account	Detail of Accounts	Page	Receipts	Disbursements
<b>CENTRAL GOVERNMENT.</b>					
	92	Statement showing the Capital and other expenditure outside the Revenue Account and the Principal Sources from which Funds are provided for such expenditure.	308 & 309	Rs. ..	Rs. ..
N. Public Debt	93	Statement of Public Debt . . . . .	313	2,88,62,85,700	2,83,70,65,972
O.—Unfunded Debt	94	Special Loans . . . . .	317	..	16,321
"	96	Deposits of Service Funds . . . . .	318	11,49,186	13,81,889
"	97	Savings Bank Deposits . . . . .	319	47,01,39,863	40,04,71,487
"		Post Office Certificates . . . . .	319	13,22,17,384	7,47,41,032
"		State Provident Funds . . . . .	319	6,31,13,935	6,06,45,663
"		Other Accounts . . . . .	319	78,86,789	61,62,202
P.—Deposits and Advances	42	Other Appropriations for Reduction or Avoidance of Debt. . . . .	178	5,00,00,000	..
"	100	Silver Redemption Reserve . . . . .	326	40,50,270	65,14,656
"	101	Purchases and Sales of Silver . . . . .	327	72,34,493	1,83,75,056
"	102	Central Road Fund . . . . .	328	86,46,126	58,05,788
"	102-A	Subventions from Central Road Fund . . . . .	329	..	3,70,366
"	25	Depreciation Reserve Fund—Railways . . . . .	108	6,82,04,929	3,28,89,937
"	25-A	Railway Reserve fund . . . . .	109	..	2,58,72,187
"	25-B	Railway Betterment-Fund . . . . .	110	29,36,315	58,94,362
"	40	Renewals Reserve Fund—Posts and Telegraphs . . . . .	166	52,03,400	21,22,716
"	104	Renewals Reserve Fund—Northern India Salt Revenue . . . . .	332	23,400	2,695
"		Depreciation Reserve Fund—Lighthouses and Lightships . . . . .	332	43,120	..
"		General Reserve Fund—Lighthouses and Lightships . . . . .	332	2,77,105	8,948
"		Depreciation Reserve Fund—Overseas Communication Services . . . . .	332	2,52,000	..
"		Fund for the benefit of cottongrowers . . . . .	332	1,61,59,895	1,47,04,233
"		Fund for payment of Bonus to temporary clerical personnel under the scheme of unified scale of pay . . . . .	332	441	73,632
"		Funds for the Economic Development and Improvement of Rural Areas . . . . .	332	..	4,804
"		Cotton Textile Fund . . . . .	332	10,45,240	1,310
"		Coal Production Fund . . . . .	332	..	7,34,553
"		Cotton Textile Equalisation Fund . . . . .	332	87,36,834	73,175
"		Coalmines Labour Housing and General Welfare Fund . . . . .	332	48,97,090	14,46,571
"		Depreciation Reserve Fund—Government Presses . . . . .	332	67,443	32,352
"		Civil Aviation Fund . . . . .	332	1,88,000	47,331
"		Sugar (Temporary), Excise Fund . . . . .	332	..	1,03,20,544
"	Post Office Certificates Bonus Fund . . . . .	332	1,22,02,411	..	
"	104	Fund for India's Contribution to the United Nations Relief and Rehabilitation Administration . . . . .	332	..	61,37,427
"		Mica Mines Labour Welfare Fund . . . . .	332	9,50,057	4,573
"		Reserve Fund for the Protection of Sugar Industry . . . . .	332	94,74,014	..
"	105	Deposits of Local Funds . . . . .	335	1,28,39,736	1,34,35,065
"	106	Deposits of Branch Line Companies . . . . .	336	2,21,535	71,138
"	107	Departmental, Judicial and other Deposits . . . . .	337	1,37,83,07,042	1,52,57,94,953
"	..	Advances . . . . .	..	35,80,09,288	38,19,73,309
"	..	Suspense . . . . .	..	—7,12,22,668	17,79,23,038
"	..	Miscellaneous . . . . .	..	1,39,72,537	1,56,07,729
Total carried over . . . . .			..	5,45,35,12,910	5,62,57,27,147

Sections	No. of Account	Detail of Accounts	Page	Receipts	Disbursements
				Rs.	Rs.
		<b>Total brought forward</b>	..	5,45,35,12,910	5,62,57,27,147
Q.—Loans and Advances by the Central Government	109	Advances and Repayments . . . . .	340	4,86,89,478	22,27,27,438
S.—Remittances . . . . .	..	Receipts and Payments . . . . .	..	2,72,41,97,325	2,67,39,50,024
T.—Transfer of cash between England and India.	112	Ditto . . . . .	353	99,53,76,480	1,01,21,65,007
U.—Reserve Bank Deposits . . . . .		Reserve Bank Deposits . . . . .	..	..	5,00,28,762
V.—Cash Balance . . . . .	114	Opening and Closing Balances . . . . .	356	2,84,27,50,518	2,75,65,16,132
		<b>TOTAL CENTRAL GOVERNMENT</b>	..	12,06,45,26,711	12,34,11,14,510
		<b>PROVINCIAL GOVERNMENTS</b>			
N.—Public Debt . . . . .	93-A	Statement of Public Debt . . . . .	314 & 315	32,67,87,783	20,48,32,326
O.—Unfunded Debt . . . . .	94	Special Loans . . . . .	317	4,42,918	6,69,105
.. . . .	97	State Provident Funds . . . . .	320 & 321	3,80,46,093	3,38,82,010
.. . . .	97	Other Accounts . . . . .	321	1,565	987
P.—Deposits and Advances . . . . .	98	Famine Relief Fund . . . . .	322	66,35,618	64,69,401
.. . . .	99	Sinking Funds for Provincial Loans . . . . .	323	2,57,03,995	33,87,856
.. . . .	42	Other Appropriations for Reduction or Avoidance of Debt . . . . .	178	1,15,01,611	..
.. . . .	99	Sinking Fund Investment Account . . . . .	323	1,84,31,392	3,52,43,617
.. . . .	102-A	Subventions from Central Road Fund . . . . .	329	1,20,40,757	1,19,33,104
.. . . .	103	Revenue Reserve Fund . . . . .	331	6,79,92,651	..
.. . . .		Deposits of Depreciation Reserve of Government Commercial concerns . . . . .	333	98,861	471
.. . . .		Provincial Road Funds . . . . .	333 & 334	86,12,599	22,59,978
.. . . .		General Police Fund . . . . .	334	28,650	28,650
.. . . .		Pension Equalisation Fund . . . . .	334	90,994	23,000
.. . . .		Fund for financing Public and Private Irrigation Works . . . . .	334	34,744	5,88,031
.. . . .		Publication Fund . . . . .	334	1,500	2,289
.. . . .		Depreciation Reserve Fund Electricity . . . . .	333 & 334	30,39,851	25,65,271
.. . . .		Fund for Village Reconstruction and Harijan uplift . . . . .	333	..	26,34,507
.. . . .		Fund for encouragement of Hindusthani Literature . . . . .	333	50,000	1,400
.. . . .		Nazul Fund, Lucknow . . . . .	333	2,12,784	2,93,464
.. . . .		Magh Mela Fund, U.P. . . . .	333	11,13,292	7,93,953
.. . . .	104	Dangs District Reserve Fund . . . . .	333	7,97,355	..
.. . . .		Fund for the development of rural water supply . . . . .	333	1,00,02,674	9,39,372
.. . . .		Depreciation Reserve Fund—Irrigation . . . . .	333	17,01,754	4,09,862
.. . . .		Sugarcane Compensation Fund, U.P. . . . .	333	..	—8,760
.. . . .		Depreciation Reserve Fund—Government Presses . . . . .	333 & 334	2,32,038	1,93,368
.. . . .		Special Reserve Fund—Electricity . . . . .	333	8,58,027	8,37,310
.. . . .		Hospital Fund . . . . .	333	31,047	10,313
.. . . .		Depreciation Reserve Fund—Commercial Concerns . . . . .	333	4,01,903	3,97,559
.. . . .		Fund for promotion of education amongst educationally backward classes . . . . .	333	14,38,000	2,71,064
.. . . .		Post War Reconstruction and Development Fund . . . . .	334	6,18,60,314	1,19,204
.. . . .		Special Development Fund . . . . .	333 & 334	..	1,24,05,570
.. . . .		Debt Redemption and Avoidance Fund . . . . .	333	2,24,66,513	2,24,58,200
.. . . .	105	Deposits of Local Funds . . . . .	335 & 336	38,41,57,228	36,09,15,708
.. . . .	107	Departmental, Judicial and other Deposits . . . . .	337 & 338	80,35,99,013	77,13,46,683
.. . . .	..	Advances . . . . .	..	3,79,11,961	5,10,74,201
.. . . .	..	Suspense . . . . .	..	5,88,94,971	28,24,26,584
.. . . .	..	Miscellaneous . . . . .	..	25,83,640	38,59,340
R.—Loans and Advances by Provincial Governments.	110	Advances and Repayments . . . . .	341 to 346	9,47,98,276	16,28,05,443
S.—Remittances . . . . .	..	Receipts and Payments . . . . .	..	1,63,45,675	4,02,63,155
V.—Cash Balance . . . . .	107 & 114	Opening and Closing Balances . . . . .	337 & 356	9,51,95,987	7,90,59,259
		<b>TOTAL PROVINCIAL GOVERNMENTS</b>	..	2,11,41,44,034	2,09,43,92,910
		<b>TOTAL CENTRAL AND PROVINCIAL GOVERNMENTS</b>	..	14,17,86,70,745	14,43,55,07,420

### Sections N. to V.—Debt, Deposits, Advances, etc.

These Sections deal with the Debt and Remittance transactions of Government, as distinct from Revenue, Service and Capital transactions which have been dealt with in the preceding Sections. Besides the accounts of Public Debt, these Sections include an account of all other sources, apart from revenue and capital contributed by Indian States towards outlay on Indian Government Railways, from which the Capital and other disbursements outside the Revenue Account are financed.

2. A progressive account of Capital and other disbursements of the Central and Provincial Governments (outside the Revenue Account) to end of 1947-48 and of the principal sources from which funds were provided for such expenditure is set forth in Account No. 92 which has been adopted from 1931-32 in replacement of the statement of the distribution of the Public Debt formerly given in Account No. 82-B. The statement is not a complete balance sheet, but it gives a fairly accurate presentation of the changes in the financial position of the Central and Provincial Governments from year to year. In this statement the loans from the Central Government to Provincial Governments are treated as disbursements of the Central Government and as part of the Public Debt of the Provincial Governments. The amounts entered as capital debited to Commercial Departments include all actual outlay in those departments provided from Government sources, whether it has been financed from loans raised by Government or otherwise. The following are the sources, apart from loans, from which such capital outlay is financed :—

- (1) Ordinary Revenue.
- (2) Surplus cash balances.
- (3) Savings Bank deposits.
- (4) Net receipts under other deposits, advances and remittances.

3. Pending the closing of the accounts for the prepartition period i.e. 1st April, 1947 to 14th August, 1947, and the final settlement between the dominions of India and Pakistan and the Governments of East and West Punjab, the opening balances on 15th August, 1947 under the various Debt, Deposit etc. heads shown in respect of these Governments should be regarded as 'Provisional' and subject to correction in future. The basis on which the 'Provisional' figures have been worked out is not uniform. In some cases, for instance, General Provident Fund, Advances to Government servants, etc. the allocation follows the option for service exercised by the Government Servants concerned. In certain other cases it is on a territorial basis. In yet others, where neither formula could be suitably applied, the figures have been worked out on ad-hoc basis.

In the case of the Government of Bengal, however, the prepartition accounts have been closed and the balances on 14th August, 1947, have been allocated between East and West Bengal. The allocation has been made either on the basis of agreements reached between the two Governments or on the basis of Awards made by the Arbitral Tribunal. Where there was neither agreement nor arbitration, figures have been adopted on a provisional basis.



No. 92.—STATEMENT showing the CAPITAL and other EXPENDITURE (outside the REVENUE Account) of the Several Governments, in INDIA and in ENGLAND, to end of the year 1947-48, and the PRINCIPAL SOURCES from which FUNDS were provided for that EXPENDITURE

	PROVINCIAL GOVERNMENTS											Total
	Central Government	Government of Coorg	Government of Madras	Government of Bombay	Government of West Bengal	Government of United Provinces	Government of East Punjab	Government of Bihar	Government of Central Provinces and Berar	Government of Assam	Government of Orissa	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>CAPITAL AND OTHER EXPENDITURE</b>												
<b>1. Capital Expenditure to end of 1947-48—</b>												
<b>Commercial Departments—</b>												
Railways . . . . .	6,87,49,65,373	..	..	..	..	..	..	..	..	..	..	6,87,49,65,373
Vizagapatam Port . . . . .	3,80,84,748	..	..	..	..	..	..	..	..	..	..	3,80,84,748
Posts and Telegraphs . . . . .	35,71,45,260	..	..	..	..	..	..	..	..	..	..	35,71,45,260
Irrigation . . . . .	93,42,495	..	22,74,30,961	10,35,74,297	3,25,34,945	34,69,18,331	11,29,11,154	3,92,99,335	..	..	3,21,65,939	90,41,77,457
Electricity Schemes . . . . .	..	..	13,70,21,200	27,57,882	..	1,04,74,226	6,07,54,218	15,79,718	1,30,87,775	..	5,09,401	23,61,84,420
Other Commercial Departments and Undertakings . . . . .	2,86,94,326	..	87,99,645	..	8,71,261	..	..	..	..	..	..	3,83,65,232
<b>Total Commercial Departments . . . . .</b>	<b>7,10,82,32,202</b>	<b>..</b>	<b>37,32,51,806</b>	<b>10,63,32,179</b>	<b>3,34,06,206</b>	<b>36,73,92,557</b>	<b>17,36,65,372</b>	<b>4,08,79,053</b>	<b>1,30,87,775</b>	<b>..</b>	<b>3,26,75,340</b>	<b>8,24,80,22,490</b>
<b>Other Departments—</b>												
New Capital at Delhi . . . . .	21,05,09,473	..	..	..	..	..	..	..	..	..	..	21,05,09,473
Bombay Development Scheme . . . . .	..	..	..	8,75,48,246	..	..	..	..	..	..	..	8,75,48,246
Other Accounts . . . . .	3,81,80,27,075	—16,582	2,01,80,393	11,19,04,854	3,05,71,341	11,95,60,582	3,42,96,750	6,36,22,084	6,49,01,618	2,23,98,814	—38,63,877	4,28,15,83,052
<b>Total Other Departments . . . . .</b>	<b>4,02,85,36,548</b>	<b>—16,582</b>	<b>2,01,80,393</b>	<b>19,94,53,100</b>	<b>3,05,71,341</b>	<b>11,95,60,582</b>	<b>3,42,96,750</b>	<b>6,36,22,084</b>	<b>6,49,01,618</b>	<b>2,23,98,814</b>	<b>—38,63,877</b>	<b>4,57,96,40,771</b>
<b>Total Capital Expenditure to end of 1947-48 . . . . .</b>	<b>11,13,67,68,750</b>	<b>—16,582</b>	<b>39,34,32,199</b>	<b>30,57,85,279</b>	<b>6,39,77,547</b>	<b>48,69,53,139</b>	<b>20,79,62,122</b>	<b>10,45,01,137</b>	<b>7,79,89,398</b>	<b>2,23,98,814</b>	<b>2,88,11,463</b>	<b>12,82,85,63,261</b>
<b>2. India's Financial Contribution to the Great War, 1914—18 . . . . .</b>	<b>1,50,00,00,000</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>1,50,00,00,000</b>
<b>3. Loans and Advances—</b>												
Advances to Provincial Governments . . . . .	59,58,62,288	..	..	..	..	..	..	..	..	..	..	59,58,62,288
Advances to Foreign Governments . . . . .	4,76,96,439	..	..	..	..	..	..	..	..	..	..	4,76,96,439
Advances to Crown Representative . . . . .	18,56,473	..	..	..	..	..	..	..	..	..	..	18,56,473
Loans to Indian States and Notabilities . . . . .	2,46,42,203	..	..	..	..	..	..	..	..	..	..	2,46,42,203
Loans to Local Funds, etc. . . . .	10,43,16,807	5,153	9,23,55,631	10,95,05,504	2,86,73,796	5,97,76,293	1,28,77,526	1,17,22,547	2,89,60,886	18,95,035	1,36,55,973	46,37,45,151
Loans to Government Servants . . . . .	26,51,774	..	7,69,514	2,12,475	1,34,824	4,49,168	2,33,679	2,07,439	1,59,947	4,57,718	1,17,141	53,93,679
<b>Total Loans and Advances . . . . .</b>	<b>77,70,25,984</b>	<b>5,153</b>	<b>9,31,25,145</b>	<b>10,97,17,979</b>	<b>2,88,08,620</b>	<b>6,02,25,461</b>	<b>1,31,11,205</b>	<b>1,19,29,986</b>	<b>2,91,20,833</b>	<b>23,52,753</b>	<b>1,37,73,114</b>	<b>2,63,91,96,233</b>
<b>Total Capital and Other Expenditure to end of 1947-48 . . . . .</b>	<b>13,41,37,94,734</b>	<b>—11,429</b>	<b>48,65,57,344</b>	<b>41,55,03,258</b>	<b>9,27,86,167</b>	<b>54,71,78,600</b>	<b>22,10,73,327</b>	<b>11,64,31,123</b>	<b>10,71,10,226</b>	<b>2,47,51,567</b>	<b>4,25,84,577</b>	<b>15,46,77,59,494</b>
<b>4. Deduct—Contribution from revenue for Capital Expenditure to end of 1947-48 . . . . .</b>	<b>14,77,54,201</b>	<b>..</b>	<b>4,20,13,630</b>	<b>1,48,24,446</b>	<b>45,63,040</b>	<b>6,72,65,710</b>	<b>50,63,236</b>	<b>66,73,912</b>	<b>..</b>	<b>2,25,510</b>	<b>22,81,534</b>	<b>29,06,05,169</b>
<b>Net Capital and Other Expenditure outside the Revenue Account to end of 1947-48 . . . . .</b>	<b>12,26,60,40,533</b>	<b>—11,429</b>	<b>44,45,43,714</b>	<b>40,06,78,812</b>	<b>8,82,23,127</b>	<b>47,99,12,890</b>	<b>21,60,70,041</b>	<b>10,97,57,211</b>	<b>10,71,10,226</b>	<b>2,45,26,057</b>	<b>4,03,03,043</b>	<b>15,17,71,54,325</b>

PRINCIPAL SOURCES OF FUNDS												
Balances to end of 1947-48.												
1. Capital contributed by Railway companies or Indian States	2,11,44,296	..	..	..	..	..	..	..	..	..	..	2,11,44,296
2. Debt—												
Permanent Debt—												
In India—Nominal value	15,25,59,82,696	..	15,58,85,500	10,49,21,100	..	14,89,56,186	..	..	2,73,32,300	45,55,000	..	15,69,76,32,782
Less unredeemed discount	11,35,71,817	..	..	..	..	12,799	..	..	1,36,084	..	..	11,37,20,700
In England—Nominal value (Sterling converted into Rs. at £1=Rs. 13-1/3)	45,47,17,672	..	..	..	..	..	..	..	..	..	..	45,47,17,672
Less unredeemed discount	2,40,82,742	..	..	..	..	..	..	..	..	..	..	2,40,82,742
Floating Debt	2,32,22,50,000	..	..	..	55,44,065	..	..	..	..	..	..	2,32,87,94,065
Loans from the Central Government	..	..	9,38,42,235	15,13,42,553	5,51,35,046	17,11,72,084	4,60,00,000	..	2,50,75,596	..	37,24,552	54,62,92,066
Unfunded Debt—												
Savings Bank Deposits	1,35,69,30,292	..	..	..	..	..	..	..	..	..	..	1,35,69,30,292
Post Office Certificates	1,07,77,75,340	..	..	..	..	..	..	..	..	..	..	1,07,77,75,340
Indian State Certificates	65,62,041	..	..	..	..	..	..	..	..	..	..	65,62,041
State Provident Funds, etc.	95,14,70,318	..	5,37,53,362	5,27,23,959	3,67,89,300	4,70,65,823	2,46,56,925	2,21,37,816	1,92,85,252	1,21,19,734	50,80,369	1,22,60,82,858
Total Debt outstanding on 31st March 1948	21,28,90,33,800	..	30,34,81,097	30,99,87,612	9,74,68,411	36,71,81,294	7,06,56,925	2,21,37,816	7,15,57,064	1,66,74,734	88,04,921	22,55,60,83,674
3. Sinking Funds and Reserve Funds	1,53,35,38,347	..	42,60,97,547	33,78,27,607	25,57,782	24,22,52,298	73,17,688	9,84,19,558	9,80,09,599	1,34,55,275	18,14,017	2,76,12,89,818
4. Net balance under Deposits, Advances, etc., other than those shown separately	4,08,52,89,124	8,334	17,13,01,927	3,42,03,462	4,20,78,248	5,45,98,149	-48,40,465	3,26,47,142	1,63,67,382	72,58,493	1,14,33,603	4,45,03,45,399
5. Remittances	-71,46,03,097	..	-20,05,658	-25,59,498	-41,64,631	80,29,171	-56,28,984	19,13,724	-21,05,200	4,18,197	15,69,059	-71,91,36,926
6. Reserve Bank Deposits	-4,32,947	..	..	..	..	..	..	..	..	..	..	-4,32,947
Total Debt and other Obligations on 31st March 1948	26,21,39,69,523	8,334	89,88,74,913	67,94,59,184	13,79,39,810	67,20,61,011	6,75,05,164	15,51,18,241	18,38,28,835	3,78,06,699	2,36,21,600	29,07,01,93,314
Deduct—Cash Balance on 31st March 1948	2,75,65,16,132	66,85,028	-92,82,280	-2,20,98,439	3,40,93,120	1,99,77,633	-59,04,231	46,07,161	98,53,742	2,32,62,430	1,68,65,095	2,83,45,75,391
Deduct—Investments on 31st March 1948	97,58,75,918	..	59,88,84,118	52,35,86,376	58,95,359	21,71,36,628	3,60,00,000	19,51,30,658	6,23,82,734	1,13,55,919	1,11,31,438	2,63,73,79,148
Net Provision of Funds	22,48,15,77,473	-66,76,694	30,92,73,075	17,79,71,247	9,79,51,831	43,49,46,750	3,74,09,395	-4,46,19,578	11,15,92,359	31,88,350	-43,74,933	23,59,82,38,775

N. to V. Debt, Deposits, Advances, etc.

CENTRAL AND PROVINCIAL GOVERNMENTS IN INDIA, FOR THE YEAR 1947-48 (POST-PARTITION).

## Section N.—Public Debt

*Public Debt of the Central Government*

The Public Debt of the Central Government is divided in the accounts into two classes, (a) Permanent Debt and (b) Floating Debt. "Permanent Debt" covers all such debt raised by Government in the open market as, at the time when it is raised, has a currency of more than twelve months. The term "Floating Debt" is applied to borrowings of a purely temporary nature, such as Treasury Bills and Ways and Means Advances from the Reserve Bank of India with a currency of not more than twelve months.

2. The Public Debt of the Central Government consists of rupee loans raised in India and sterling loans raised in England. At the end of 1947-48 the rupee loans bearing interest amounted in round figures to Rs. 17,48 crores and the sterling loans to £34 million, or to a total interest bearing debt of Rs. 17,93 crores if the sterling figures be converted into rupees at the rate of 1s. 6d. the rupee. The sterling debt includes £74,140. and £18,834 on account of the balance of Debenture Stock of the East Indian Railway and the Burma Railway, Companies the liability in respect of which was assumed by the then Secretary of State on the termination of the contracts with the Companies on the 1st January 1925, and the 1st January 1929 respectively, and also £14,054,532 on account of the balance of the capital liability involved in the purchase of Railways under redemption by Annuities, which was transferred to General Revenues on the separation of Railway finances from the general finances of the Government of India. The liability for Railway Annuities is however included here only for technical reasons as it has been funded by a lump payment to U.K. Government which has undertaken to make available to the Government of India the amount required to meet the instalments as and when they fall due. The balance of rupee debt not bearing interest amounting to Rs. 4,78,65,436 represents the unclaimed balance of old loans which have been notified for discharge and have ceased to bear interest from the due date of discharge. The amounts unclaimed are usually retained in the accounts of Government as debt for twenty years from the date of discharge of the loans; after this period the unclaimed balances are written off the debt account by credit to Revenue, payments of amounts subsequently claimed being also met from Revenue. Similarly, the balance of £ 52,994 under debt not bearing interest in England represents the balance of India 6 per cent.

Bonds, 1932, India 5½ per cent. Stock, 1932, India 3½ per cent. Stock, and East Indian Railway 3½ per cent. Debenture Stock which remained unclaimed on 31st March 1948. There is besides a balance of rupee debt amounting to Rs. 5,47,83,022 which is interest free.

*Public Debt of Provincial Governments*

3. The Public Debt of the Provincial Governments is divided in the accounts into three classes, I—Permanent Debt, II—Floating Debt and III—Loans from the Central Government. The terms "Permanent Debt" and "Floating Debt" have already been explained in paragraph 1 above. Under the provisions of Section 163 of the Government of India Act, 1935, as adapted by the India (Provisional Constitution) Order, 1947, and the entry "Public Debt of the Province" included as item 5 in list II—Provincial Legislative List—in the Seventh Schedule to the Act, as adapted the Provincial Governments have powers to raise loans in the open market, subject to the consent of the Central Government if there is still outstanding any part of a loan made to the Province by the Central Government or in respect of which a guarantee has been given by the Central Government.

Loans granted by the Central Government to the Provincial Governments under Section 163 (2) of the Government of India Act, 1935, as adapted by the India (Provisional Constitution) Order, 1947, are recorded under the head "III—Loans from the Central Government". The balances of the liabilities of the Provincial Governments to the Provincial Loans Fund on 31st March, 1937, which were not cancelled under the scheme for the decentralisation of balances and the cancellation and consolidation of debt on the introduction of Provincial Autonomy, as well as advances made by the Central Government to certain Provincial Governments direct during the year 1936-37, were transferred to this head on 1st April 1937.

4. The balances shown in Accounts Nos. 93 and 93-A exhibit the ultimate liability of Government as represented by the nominal value of outstanding debt.

No. 93.—ACCOUNT of PUBLIC DEBT of the CENTRAL GOVERNMENT, showing the ADDITIONS to, and DISCHARGES of, DEBT during the period from 15th August 1947 to 31st March 1948, and the Amount of DEBT at the commencement and close of that period.

	Amount, 15th August 1947 (a)	Additions to Debt	Transferred from other Loans	Total	Debt Discharged	Transferred to other Loans	Amount 31st March 1948
A— DEBT RAISED IN INDIA	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Permanent Debt</b>							
<b>LOANS BEARING INTEREST</b>							
4½ per cent. Loan for Indore State Railway	70,00,000	..	..	70,00,000	..	..	70,00,000
4½ per cent. Loan, 1950-55	6,73,88,200	..	..	6,73,88,200	..	..	6,73,88,200
4½ per cent. Loan 1955-60	9,05,63,700	..	..	9,05,63,700	..	..	9,05,63,700
4½ per cent. Loan, 1958-63	5,85,19,500	..	..	5,85,19,500	..	..	5,85,19,500
4 per cent. Loan, 1960-70	63,30,26,300	..	..	63,30,26,300	..	..	63,30,26,300
Permanent Debt of India— carried over	85,64,97,700		..	85,64,97,700	..		85,64,97,700

a) See para 3 of the note on page 307.

No. 93.—ACCOUNT of PUBLIC DEBT of the CENTRAL GOVERNMENT, showing the ADDITIONS to, and DISCHARGES of, DEBT during the period 15th August 1947 to 31st March 1948 and the Amount of DEBT at the commencement and close of that period—*contd.*

—	Amount, 15th August 1947 (d)	Additions to Debt	Transferred from other Loans	Total	Debt Discharged	Transferred to other Loans	Amount, 31st March 1948
<b>Permanent Debt—<i>contd.</i></b>	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>LOANS BEARING INTEREST</b>							
<i>—contd.</i>							
Brought forward . . . . .	85,64,97,700	..	..	85,64,97,700	..	..	85,64,97,700
4 per cent. Loan, 1948-53 . . . . .	5,02,40,400	..	..	5,02,40,400	..	..	5,02,40,400
4 per cent. Loan from Maharaja Scindia for Indian Government Railways . . . . .	1,50,00,000	..	..	1,50,00,000	..	..	1,50,00,000
3½ per cent. Loan, 1954-59 . . . . .	12,71,81,400	(b) 11,09,000	..	12,82,90,400	(a) 400	..	12,82,90,000
3 per cent. Loan, 1896-97 . . . . .	8,93,35,800	..	..	8,93,35,800	..	..	8,93,35,800
3 per cent. Loan, 1949-52 . . . . .	66,63,53,500	..	..	66,63,53,500	..	..	66,63,53,500
3 per cent. Loan, 1951-54 . . . . .	86,72,71,900	..	..	86,72,71,900	..	..	86,72,71,900
3 per cent. Loan, 1953-55 . . . . .	1,14,60,58,400	..	..	1,14,60,58,400	..	..	1,14,60,58,400
3 per cent. Loan, 196 3-65 . . . . .	1,16,17,46,100	..	..	1,16,17,46,100	..	..	1,16,17,46,100
3 per cent. Victory Loan, 1957 . . . . .	1,14,06,89,400	..	..	1,14,06,89,400	..	..	1,14,06,89,400
3 per cent. Second Victory Loan 1959-61 . . . . .	1,13,65,63,800	..	..	1,13,65,63,800	..	..	1,13,65,63,800
3 per cent. Funding Loan 1966-68 . . . . .	1,10,11,78,000	..	..	1,10,11,78,000	..	..	1,10,11,78,000
3 per cent First Development Loan 1970-75 . . . . .	1,15,05,83,200	..	..	1,15,05,83,200	..	..	1,15,05,83,200
3 per cent Conversion Loan 1946 . . . . .	2,48,91,94,538	..	..	2,48,91,94,538	..	..	2,48,91,94,538
2½ per cent. Loan, 1948-52 . . . . .	87,01,28,000	..	..	87,01,28,000	..	..	87,01,28,000
2½ per cent. Loan, 1960 . . . . .	45,63,06,800	..	..	45,63,06,800	..	..	45,63,06,800
2½ per cent. Loan, 1962 . . . . .	..	40,85,26,700	..	40,85,26,700	..	..	40,85,26,700
2½ per cent. Loan, 1976 . . . . .	14,77,48,000	..	..	14,77,48,000	..	..	14,77,48,000
2½ per cent. Loan, 1961 . . . . .	57,00,68,700	..	..	57,00,68,700	..	..	57,00,68,700
2½ per cent. Bonds, 1950 . . . . .	35,09,47,000	..	..	35,09,47,000	..	..	35,09,47,000
2½ per cent. Loan 1954 . . . . .	35,06,06,300	..	..	35,06,06,300	..	..	35,06,06,300
<b>TOTAL LOANS BEARING INTEREST</b> . . . . .	<b>14,74,36,98,938</b>	<b>40,96,35,700</b>	<b>..</b>	<b>15,15,33,34,638</b>	<b>400</b>	<b>..</b>	<b>15,15,33,34,238</b>
<b>LOANS NOT BEARING INTEREST</b>							
6½ per cent. Treasury Bonds, 1935 . . . . .	1,45,700	..	..	1,45,700	3,600	..	1,42,100
6 per cent. Bonds, 1933-36 . . . . .	8,300	..	..	8,300	..	..	8,300
6 per cent. Bonds, 1932 . . . . .	18,900	..	..	18,900	200	..	18,700
6 per cent. Bonds, 1931 . . . . .	10,200	..	..	10,200	..	..	10,200
6 per cent. Bonds, 1930 . . . . .	2,71,700	..	..	2,71,700	2,01,000	..	70,700
6 per cent. Bonds, 1927 . . . . .	80,800	..	..	80,800	(c) 80,800	..	..
5½ per cent. War Bonds, 1928 . . . . .	92,225	..	..	92,225	14,000	..	78,225
5½ per cent. Loan, 1938-40 . . . . .	46,500	..	..	46,500	1,200	..	45,300
3½ per cent. Loan, 1842-43 . . . . .	50,77,700	..	..	50,77,700	9,66,700	..	41,11,000
3½ per cent. Loan, 1854-55 . . . . .	65,86,601	..	..	65,86,601	16,03,800	..	49,82,801
3½ per cent. Loan, 1865 . . . . .	90,80,387	..	..	90,80,387	16,76,443	..	74,03,944
3½ per cent. Loan, 1879 . . . . .	11,39,300	..	..	11,39,300	3,08,500	..	8,30,800
3½ per cent. Loan, 1900-01 . . . . .	96,74,913	..	..	96,74,913	23,01,700	..	73,73,213
3 per cent. Defence Bonds, 1946 . . . . .	29,08,753	..	..	29,08,753	8,18,300	..	20,90,453
Carried over { Loans not bearing interest . . . . .	3,51,41,979	..	..	3,51,41,979	79,76,243	..	2,71,65,736
{ Loans bearing interest . . . . .	14,74,36,98,938	40,96,35,700	..	15,15,33,34,638	400	..	15,15,33,34,238

(a) Cancellation of Rupee Securities created in connection with the repatriation of Sterling Debt.

(b) Creation of Rupee Loan in connection with the Repatriation of Sterling Debt.

(c) Loan written off to Revenue for lying unclaimed for over 20 years.

(d) See para 3 of the note on page 307.

No. 93—ACCOUNT of PUBLIC DEBT of the CENTRAL GOVERNMENT, showing the ADDITIONS to, and DISCHARGES of, DEBT, during the period from 15th August 1947 to 31st March 1948, and the Amount of DEBT at the commencement and close of that period—*contd.*

	Amount, 15th August 1947 (a)	Additions to Debt	Transferred from other Loans	Total	Debt Discharged	Transferred to other Loans	Amount, 31st March 1948
<b>A—DEBT RAISED IN INDIA</b>	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>— contd.</i>							
<b>Permanent Debt—</b>							
Brought forward: { Loans bearing interest	14,74,36,98,938	40,96,35,700	..	15,15,33,34,638	400	..	15,15,33,34,238
{ Loans not bearing interest	3,51,41,979	..	..	3,51,41,979	79,76,243	..	2,71,65,736
5 per cent. Loan, 1940-43	1,16,200	..	..	1,16,200	82,300	..	33,900
5 per cent. Loan, 1939-44	1,35,300	..	..	1,35,300	50,500	..	84,800
5 per cent. Bonds, 1935	14,700	..	..	14,700	..	..	14,700
5 per cent. Bonds, 1933	30,900	..	..	30,900	25,000	..	5,900
5 per cent. War Loan, 1929-47	2,03,650	..	..	2,03,650	100	..	2,03,550
5 per cent. Loan, 1945-55	84,79,600	..	..	84,79,600	14,21,250	..	70,58,350
4½ per cent. Bonds, 1934	1,52,600	..	..	1,52,600	..	..	1,52,600
4 per cent. Conversion Loan, 1916-17	13,800	..	..	13,800	..	..	13,800
4 per cent. Loan, 1934-37	2,03,300	..	..	2,03,300	..	..	2,03,300
4 per cent. Bonds, 1943	2,41,200	..	..	2,41,200	2,000	..	2,39,200
3½ per cent. Loan, 1947-50	55,94,36,900	..	..	55,94,36,900	54,68,67,200	..	1,25,69,700
3 per cent. Bonds, 1941	1,19,900	..	..	1,19,900	..	..	1,19,900
<b>TOTAL LOANS NOT BEARING INTEREST</b>	60,42,90,029	..	..	60,42,90,029	55,64,24,593	..	4,78,65,436
<b>INTEREST FREE LOANS.</b>							
Three-year Interest Free Defence Bonds	30,40,284	..	..	30,40,284	12,42,762	..	17,97,522
Five year Interest Free Prize Bonds, 1949	5,29,85,500	..	..	5,29,85,500	..	..	5,29,85,500
<b>TOTAL INTEREST FREE LOANS</b>	5,60,25,784	..	..	5,60,25,784	12,42,762	..	5,47,83,022
<b>TOTAL PERMANENT DEBT</b>	15,40,40,14,751	40,96,35,700	..	15,81,36,50,451	55,76,67,755	..	15,25,59,82,696
<b>Floating Debt.</b>							
Treasury Bills	76,84,25,000	2,47,66,50,000	..	3,24,50,75,000	2,25,76,25,000	..	98,74,50,000
Securities issued to the International Monetary Fund and International Bank for Reconstruction and Development	1,33,58,10,000	..	..	1,33,58,10,000	10,000	..	1,33,58,00,000
<b>TOTAL FLOATING DEBT</b>	2,10,42,35,000	2,47,66,50,000	..	4,58,08,85,000	2,25,76,35,000	..	2,32,32,50,000
<b>Total Debt Raised in India</b>	17,50,82,49,751	2,88,62,85,700	..	20,39,45,35,451	2,81,53,02,755	..	17,57,92,32,696
<b>B-DEBT RAISED IN ENGLAND</b>							
<i>Permanent Debt.</i>	£	£	£	£	£	£	£
<b>LOANS BEARING INTEREST.</b>							
India 4½ per cent. Stock, 1950-55	1,147,793	..	..	1,147,793	22,364	..	1,125,429
India 4½ per cent. Stock, 1958-68	518,935	..	..	518,935	24,167	..	494,768
India 4 per cent. Stock, 1948-53	442,877	..	..	442,877	29,148	..	413,729
India 3½ per cent. Stock, 1954-59	411,213	..	..	411,213	83,175	..	328,038
India 3 per cent. Stock, 1949-52	338,797	..	..	338,797	4,153	..	334,644
India 3 per cent. Stock	1,551,719	..	..	1,551,719	29,542	..	1,522,177
India 2½ per cent. Stock	182,972	..	..	1,82,972	6,219	..	176,753
East Indian Railway 4½ per cent. Irredeemable Debenture Stock	11,40	..	..	11,400	100	..	11,300
East Indian Railway 3 per cent. New Debenture Stock	74,140	..	..	74,140	..	..	74,140
Eastern Bengal Railway 4 per cent. Irredeemable Debenture Stock	2,439	..	..	2,439	..	..	2,439
South Indian Railway 4½ per cent. Perpetual Debenture Stock	4,160	..	..	4,160	..	..	4,160
Great Indian Peninsula Railway 4 per cent. Irredeemable Stock	26,360	..	..	26,360	3,400	..	22,960
Burma Railways 3 per cent. Debenture Stock	18,834	..	..	18,834	..	..	18,834
<b>Total carried over</b> { In England	4,731,639	..	..	4,731,639	202,268	..	4,529,371
{ In India	Rs. 17,50,82,49,751	Rs. 2,88,62,85,700	Rs. ..	Rs. 20,39,45,35,451	Rs. 2,81,53,02,755	Rs. ..	Rs. 17,57,92,32,696

(a) See para 3 of the note on page 307.

No. 93—ACCOUNT of PUBLIC DEBT of the CENTRAL GOVERNMENT, showing the ADDITIONS to, and DISCHARGES of, DEBT during the period from 15th August 1947 to 31st March 1948, and the Amount of DEBT at the commencement and close of that period—*concl'd.*

	Amount, 15th August 1947 (d)	Additions to Debt	Transferred from other Loans	Total	Debt Discharged	Transferred to other Loans	Amount, 31st March 1948
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Total Debt— brought forward	17,50,82,49,751	2,88,62,85,700	..	20,39,45,35,451	2,81,53,02,755	..	17,57,92,32,696
In India							
In England	£ 4,731,639	..	..	£ 4,731,639	£ 202,268	..	£ 4,529,371
Liability for British Government 5 per cent. War Loan (1929-47) taken over by India.	(b) 15,466,928	..	..	15,466,928	..	..	15,466,928
<i>Railway Annuities (a).</i>							
East Indian Railway Annuity terminating in 1953	5,891,441	..	..	5,891,441	445,994	..	5,445,447
Eastern Bengal Railway Annuity terminating in 1957	988,547	..	..	988,547	39,396	..	949,151
Scinde Punjab and Delhi Railway Annuity terminating in 1959	3,429,166	..	..	3,429,166	120,098	..	3,309,068
Great Indian Peninsula Railway Annuity terminating in 1948	1,403,026	..	..	1,403,026	614,265	..	788,761
Madras Railway Annuity terminating in 1956	3,740,601	..	..	3,740,601	178,496	..	3,562,105
<b>TOTAL LOANS BEARING INTEREST</b>	<b>35,651,348</b>	<b>..</b>	<b>..</b>	<b>35,651,348</b>	<b>1,600,517</b>	<b>..</b>	<b>34,050,831</b>
<b>LOANS NOT BEARING INTEREST.</b>							
India 6 per cent. Bonds, 1932	450	..	..	450	..	..	450
India 5½ per cent. Stock, 1932	100	..	..	100	..	..	100
India 3½ per cent. Stock	82,129	..	..	82,129	31,115	..	51,014
East Indian Railway 3½ per cent. Debenture Stock (1937 or after)	2,040	..	..	2,040	610	..	1,430
<b>TOTAL LOANS NOT BEARING INTEREST.</b>	<b>84,719</b>	<b>..</b>	<b>..</b>	<b>84,719</b>	<b>31,725</b>	<b>..</b>	<b>52,994</b>
<b>Total Debt Raised in England.</b>	<b>35,736,067</b>	<b>..</b>	<b>..</b>	<b>35,736,067</b>	<b>1,832,242</b>	<b>..</b>	<b>34,103,825</b>
<b>TOTAL DEBT RAISED IN ENGLAND CONVERTED INTO RS. AT £1 = Rs. 13½.</b>	<b>Rs. 47,64,80,889</b>	<b>Rs. ..</b>	<b>Rs. ..</b>	<b>Rs. 47,64,80,889</b>	<b>Rs. 2,17,63,217</b>	<b>Rs. ..</b>	<b>Rs. 45,47,17,672</b>
<b>Total Public Debt of the Central Government</b>	<b>17,98,47,30,640</b>	<b>2,88,62,85,700</b>	<b>..</b>	<b>20,87,10,16,340</b>	<b>2,83,70,65,972</b>	<b>..</b>	<b>18,03,39,50,368</b>

*Summary*

	15th August 1947		31st March 1948	
	Permanent Debt Rs.	Floating Debt Rs.	Permanent Debt Rs.	Floating Debt Rs.
<b>Debt bearing Interest—</b>				
In India	14,74,36,98,938	2,10,42,35,000	15,15,33,34,238	2,32,32,50,000
In England	47,53,51,303	..	45,40,11,083	..
<b>Total</b>	<b>15,21,90,50,241</b>	<b>2,10,42,35,000</b>	<b>15,60,73,45,321</b>	<b>2,32,32,50,000</b>
<b>Debt not bearing Interest—</b>				
In India	60,42,90,029	..	4,78,65,436	..
In England	11,29,586	..	7,06,589	..
<b>Total</b>	<b>60,54,19,615</b>	<b>..</b>	<b>4,85,72,025</b>	<b>..</b>
<b>Interest Free Debt—</b>				
In India	5,60,25,784	..	5,47,83,022	..
<b>Total Public Debt of the Central Government</b>	<b>15,88,04,95,640</b>	<b>2,10,42,35,000</b>	<b>15,71,07,00,368</b>	<b>2,32,32,50,000</b>
	<b>17,98,47,30,640</b>		<b>18,03,39,50,368</b>	

(a) The details of payments during the period 15-8-1947 to 31-3-1948 in respect of Annuities created in purchase of Railways are:—

East Indian Railway—		£
Annuity terminating in 1953, at the rate of £5 12s. 6d. for £100 Stock of the Company		478,514
Eastern Bengal Railway—		
Annuity terminating in 1957, at the rate of £6 3s. 4.70d. for £100 Stock of the Company		44,271
Scinde Punjab and Delhi Railway—		
Annuity terminating in 1959, at the rate of £5 3s. 3.141d. for £100 Stock of the Company		169,589
Great Indian Peninsula Railway—		
Annuity terminating in 1948, at the rate of £6 13s. 6.676d. for £100 Stock of the Company		629,354
Madras Railway—		
Annuity terminating in 1956, at the rate of £5 7s. 10.795d. for £100 Stock of the Company		195,368

(c) 1,517,096

(b) Excludes the proportion (7½ per cent.) assumed by the Government of Burma on Separation, viz., £1,254,075. Payment of Interest on this liability has been suspended from 1st July 1931.

(c) Charged as Capital redeemed during 1947-48 (Post-partition) £1,398,249 and Interest on Capital, £118,847 (see page 171).

(d) See para 3 of the note on page 307.

No. 93-A—ACCOUNT of PUBLIC DEBT of the several PROVINCIAL GOVERNMENTS and the COORG ADMINISTRATION showing the ADDITIONS to, and DISCHARGES of, DEBT, during the year ended 31st March 1948, and the Amounts of DEBT at the commencement and close of the year.

	Amount, 1st April 1947 (b) 15th August 1947	Additions to Debt	TOTAL	Debt Discharged	Amount, 31st March 1948
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Government of Madras—</b>					
<b>Permanent Debt—</b>					
<b>Loans bearing Interest—</b>					
3 per cent. Madras Loan, 1952 . . . . .	2,18,95,000	..	2,18,95,000	..	2,18,95,000
3 per cent. Madras Loan, 1953 . . . . .	1,42,08,300	..	1,42,08,300	..	1,42,08,300
3 per cent. Madras Loan, 1955 . . . . .	1,23,25,000	..	1,23,25,000	..	1,23,25,000
3 per cent. Madras Loan, 1956 . . . . .	1,25,10,000	..	1,25,10,000	..	1,25,10,000
3 per cent. Madras Loan, 1959 . . . . .	1,36,29,000	..	1,36,29,000	..	1,36,29,000
3 per cent. Madras Loan, 1958 . . . . .	1,10,00,000	..	1,10,00,000	..	1,10,00,000
3 per cent. Madras Loan, 1960 . . . . .	3,00,00,000	..	3,00,00,000	..	3,00,00,000
2½ per cent. Madras Loan, 1961 . . . . .	4,09,30,200	..	4,09,30,200	6,12,000	4,03,18,200
<b>Floating Debt—</b>					
Temporary Loans from the Reserve Bank of India . . . . .	..	2,30,00,000	2,30,00,000	2,30,00,000	..
Loans from the Central Government . . . . .	4,27,58,256	6,00,00,000	10,27,58,256	89,16,021	9,38,42,235
<b>Total Government of Madras . . . . .</b>	<b>19,92,55,756</b>	<b>8,30,00,000</b>	<b>28,22,55,756</b>	<b>3,25,28,021</b>	<b>24,97,27,735</b>
<b>Government of Bombay—</b>					
<b>Permanent Debt—</b>					
<b>Loans bearing Interest—</b>					
3 per cent. Bombay Government Loan, 1955 . . . . .	3,54,23,300	..	3,54,23,300	..	3,54,23,300
3 per cent. Bombay Government Loan, 1956 . . . . .	3,50,00,000	..	3,50,00,000	..	3,50,00,000
3 per cent. Bombay Government Loan, 1958 . . . . .	3,44,00,000	..	3,44,00,000	..	3,44,00,000
<b>Loans not bearing Interest—</b>					
¾ per cent. Bombay Development Loan 1920 . . . . .	97,800	..	97,800	..	97,800
<b>Floating Debt—</b>					
Temporary Loans from the Reserve Bank . . . . .	..	5,00,000	5,00,000	5,00,000	..
Loans from the Central Government . . . . .	15,91,33,017	..	15,91,33,017	77,90,464	15,13,42,553
<b>Total Government of Bombay . . . . .</b>	<b>26,40,54,117</b>	<b>5,00,000</b>	<b>26,45,54,117</b>	<b>82,90,464</b>	<b>25,62,63,653</b>
<b>Government of West Bengal—</b>					
<b>Floating Debt—</b>					
Loans from the Imperial Bank of India . . . . .	1,68,63,308	9,65,60,757	11,34,24,065	10,78,80,000	55,44,065
Loans from the Central Government . . . . .	2,61,35,046	4,90,00,000	7,51,35,046	2,00,00,000	5,51,35,046
<b>Total Government of West Bengal . . . . .</b>	<b>4,29,98,354</b>	<b>(c)14,55,60,757</b>	<b>18,85,59,111</b>	<b>(c)12,78,80,000</b>	<b>6,06,79,111</b>
<b>Government of United Provinces—</b>					
<b>Permanent Debt—</b>					
<b>Loans bearing Interest—</b>					
3 per cent. United Provinces Loan, 1952 . . . . .	1,95,22,400	..	1,95,22,400	..	1,95,22,400
3 per cent. United Provinces Loan, 1961-66 . . . . .	1,80,08,400	..	1,80,08,400	..	1,80,08,400
3 per cent. United Provinces Loan, 1958 . . . . .	3,44,72,500	..	3,44,72,500	10,33,300	3,34,39,200
3 per cent. United Provinces Loan, 1960 . . . . .	2,51,24,800	..	2,51,24,800	7,38,700	2,43,86,100
2½ per cent. United Provinces Loan, 1961 . . . . .	2,52,57,200	..	2,52,57,200	3,78,900	2,48,78,300
United Provinces Encumbered Estates Act Bonds . . . . .	2,82,57,568	13,72,618	2,96,30,186	12,75,700	2,83,54,486
<b>Loans not bearing interest—</b>					
6 Per cent. United Provinces Development Loan . . . . .	44,500	..	44,500	..	44,500
5 per cent. United Provinces Loan, 1944 . . . . .	3,94,000	..	3,94,000	71,200	3,22,800
<b>Floating Debt—</b>					
Temporary Loans from the Reserve Bank . . . . .	..	6,00,000	6,00,000	6,00,000	..
Loans from the Central Government . . . . .	14,78,26,389	2,50,00,000	17,28,26,389	16,54,305	17,11,72,084
<b>Total Government of United Provinces . . . . .</b>	<b>29,89,07,757</b>	<b>2,69,72,618</b>	<b>32,58,80,375</b>	<b>57,52,105</b>	<b>32,01,28,270</b>

(a) Differs from last year's closing balance by reason of correction since made.

(b) For the Government of West Bengal only.

(c) Represents transactions for the period from 15th August 1947 to 31st March 1948.

No. 93-A—ACCOUNT of PUBLIC DEBT of the several PROVINCIAL GOVERNMENTS and the COORG ADMINISTRATION, showing the ADDITIONS to, and DISCHARGES of, DEBT, during the year ended 31st March 1948 and the Amounts of DEBT at the commencement and close of the year—*concl'd.*

	Amount, 1st April 1947 (a) 15th August 1947	Additions to Debt	TOTAL	Debt Discharged	Amount, 31st March 1948
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Government of East Punjab—</b>					
Floating Debt—					
Temporary Loans from the Reserve Bank of India . . . . .	..	10,00,000	10,00,000	10,00,000	..
Loans from the Central Government . . . . .	(c)	4,60,00,000	4,60,00,000	..	4,60,00,000
Total Government of East Punjab . . . . .	..	(b) 4,70,00,000	4,70,00,000	(b) 10,00,000	4,60,00,000
<b>Government of Bihar—</b>					
Floating Debt—					
Temporary Loans from the Reserve Bank of India . . . . .	..	48,00,000	48,00,000	48,00,000	..
Total Government of Bihar . . . . .	..	48,00,000	48,00,000	48,00,000	..
<b>Government of Central Provinces and Berar—</b>					
Permanent Debt—					
Loans bearing Interest—					
3 per cent. Central Provinces and Berar Loans, 1949 . . . . .	72,92,000	..	72,92,000	..	72,92,000
3 per cent. Central Provinces and Berar Loan, 1952 . . . . .	47,16,300	..	47,16,300	..	47,16,300
3 per cent. Central Provinces and Berar Loan, 1955 . . . . .	50,00,000	..	50,00,000	..	50,00,000
3 per cent. Central Provinces and Berar Loan, 1956 . . . . .	50,54,200	..	50,54,200	..	50,54,200
3 per cent. Central Provinces and Berar Loan, 1958 . . . . .	52,69,800	..	52,69,800	..	52,69,800
Floating Debt—					
Temporary Loans from the Reserve Bank of India . . . . .	..	9,00,000	9,00,000	9,00,000	..
Loans from the Central Government . . . . .	2,15,87,312	84,54,408	3,00,41,720	49,66,124	2,50,75,596
Total Government of Central Provinces and Berar . . . . .	4,89,19,612	93,54,408	5,82,74,020	58,66,124	5,24,07,896
<b>Government of Assam—</b>					
Permanent Debt—					
Loans bearing interest—					
3 per cent. Assam Government Loan, 1952 . . . . .	50,00,000	..	50,00,000	4,45,000	45,55,000
Floating Debt—					
Treasury Bills . . . . .	1,00,00,000	..	1,00,00,000	1,00,00,000	..
Total Government of Assam . . . . .	1,50,00,000	..	1,50,00,000	1,04,45,000	45,55,000
<b>Government of Orissa—</b>					
Floating Debt—					
Temporary Loans from the Reserve Bank of India . . . . .	..	66,00,000	66,00,000	66,00,000	..
Loans from the Central Government . . . . .	23,95,164	30,00,000	53,95,164	16,70,612	37,24,552
Total Government of Orissa . . . . .	23,95,164	96,00,000	1,19,95,164	82,70,612	37,24,552

(a) For Government of East Punjab only.

(b) Represents transactions for the period from 15th August 1947 to 31st March 1948.

(c) Pending final decision, opening balance under this head has been taken as "nil" while under the corresponding head in the Central books viz. "Advances to Provincial Governments" appearing in Account No. 109, the opening balance includes 40% of the amount outstanding on 14-8-47 against the Government of Joint Punjab.

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## Section O.—Unfunded Debt

The term "Unfunded Debt" in the Government accounts is applied to a number of interest-bearing obligations relating to funds deposited with Government for various purposes. These are:—

*Special Loans.*—The bulk of the obligations recorded under this head relates to endowments made by the late King of Oudh for the payment of pensions and stipends to his dependents. Government has guaranteed these payments and allows interest at rates which were fixed when the endowments were created. The remaining items consist generally of endowments for specific purposes of a religious or charitable character, such as the maintenance of choultries for travellers, asylums for the poor etc., which were accepted by Government from private persons at various times.

*Treasury Notes.*—The main item under this head relates to certain endowments for temples, the liability for which was taken over by Government when they acquired the territory of the Bhonsla Rajas of Nagpur. About 1865 the Government decided to issue Treasury Notes in respect of the capital of the endowments and to pay the annual grants in the form of interest on these Notes.

*Deposits of Service Funds.*—These represent the balances of certain Funds intended for the benefit of Government servants but not under the control of Government which are allowed to be deposited with Government on favourable terms as to interest. The Funds of this character at present in existence are the Bengal Un-covenanted Service Family Pension Fund, the Bombay Family Pension Fund of Government Servants (Widows' Pension Branch), the Madras Military Assistant Surgeons' Fund, and the Bengal and Madras Service Family Pension Fund. The Indian Military Widows' and Orphans' Fund (Untransferred), the Indian Civil Service Family Pension Fund (Untransferred) and the Indian Military Service Family Pension Fund (Untransferred), though under Government control, are classed under this group for the sake of convenience.

*Savings Bank Deposits.*—These are composed of Post Office Savings Bank Deposits and Post Office Defence Savings Bank Deposits. The former relate to savings banks established at Post Offices throughout the country with a view to encouraging thrift among the ordinary public. The limits for individual and public accounts are Rs. 5,000 and Rs. 10,000 respectively. Interest on all accounts is allowed at 2 per cent except in cases where the balance falls below Rs. 200 at any time during the financial year and on public and other similar accounts, interest on which is allowed at 1½ per cent. The Post Office Defence Savings Bank was established from 1st April 1941 with a view to enable the public to help in War efforts. Deposits were received into it subject to certain limitations up to 30-6-1946, and bore interest at the rate of 2½ per cent per annum up to 31-3-1947. This bank has been closed with effect from the 1st April, 1947, and the balance shown in Account No. 97 on page 319 represents the amount still to be paid to the depositors.

*Post Office Certificates.*—These include Post Office Cash Certificates, Post Office Defence Savings Certificates and Post Office National Savings Certificates. The Cash Certificates are repayable on demand at any time, but are ordinarily expected to remain in deposit for five years. On repayment, after the first year of deposit a bonus is payable in addition to the principal. For a certificate remaining in deposit for the full five years, the bonus payable represents, at the rates of issue prevailing during the year 1947-48, approximately 2½ per cent. compound interest. These certificates have ceased to be issued with effect from the close of business on the 14th June, 1947.

With a view to affording additional facility to the holders, cash certificates maturing on or after the

6th June, 1940, are allowed at the option of the holders, to be held for a further period of 10 years, at revised rates of interest during the extended period.

The Defence Savings Certificates were issued with effect from 6th June 1940. These certificates like the Cash Certificates are payable on demand with a bonus if paid on or after expiry of two years from the date of issue but are ordinarily expected to remain in deposit for 10 years. The bonus payable after the full term of 10 years represents approximately 3-1/8 per cent compound interest. These Certificates have ceased to be issued with effect from the close of business on 30th September, 1943.

National Savings Certificates of twelve years' currency are being issued with effect from the 1st October 1943. These certificates, like the Defence Savings Certificates, are payable on demand with a bonus if encashed after the expiry of the specific periods which are as follows:— Certificates of the denomination of Rs. 5 issued prior to 16-6-1947 can be encashed after the expiry of eighteen months from the date of issue. These certificates issued on or after 16-6-1947 are, however, encashable after the expiry of one year from the date of issue. Certificates of denominations other than Rs. 5 denomination issued prior to 1st October, 1945 can be encashed after the expiry of 3 years from the date of issue. Such certificates issued during 1st October, 1945 and 15th June 1947 are encashable after the expiry of 2 years from the date of issue and with effect from 16-6-1947 they can be encashed after the expiry of 1½ years from the date of issue. The bonus payable after the full term of 12 years amounts approximately to 4-1/6 % simple interest. The limit for an individual was Rs. 5,000, which, on the discontinuance of the cash certificates, was raised with effect from 16-6-1947, from Rs. 5,000 to Rs. 15,000, inclusive of the holdings of cash certificates. The recognised provident funds can invest without any limit and for other institutions different limits are prescribed under the rules.

A separate Fund was set up in 1930-31 to provide for the accruing liability in respect of bonus on Post Office Cash Certificates by an annual provision in the Revenue budget of the Central Government. At the end of the year, the unutilised balance of this provision is transferred to a deposit head "Post Office Cash Certificate Bonus Fund". When it is necessary to draw on the Fund, the amount withdrawn is transferred to revenue by debit to the deposit head.

Another Fund called "Post Office Defence Savings Certificates Bonus Fund" was also created in the year 1942-43 on the lines of the "Post Office Cash Certificates Bonus Fund" to provide for the accruing liability in respect of bonus on Post Office Defence Savings Certificates.

Similarly another Fund, viz. Post Office National Savings Certificates Bonus Fund has also been created with effect from 1946-47 to provide for the accruing liability in respect of the bonus on Post Office National Savings Certificates. The transactions of all these Funds are shown under "Post-Office Certificates Bonus Fund" in Account No. 104 on page 332.

*Indian States Certificates.*—As a counter-part of the Government of India's Small Savings Scheme, H.E.H. the Nizam's Government had issued National Savings Certificates in Halisicca currency through the Hyderabad State Post Offices on the terms and conditions as are applicable to the Post Office 12-year National Savings Certificates in India. Monthly accounts were being rendered by State Government to the Government of India and settlements were effected in Indian currency, the transactions in Halisicca being converted at a fixed rate of exchange. This arrangement went on till 24th April 1947.

To provide for the accruing liability in respect of the bonus on Indian States Certificates a separate Fund, viz., Indian States Certificates Bonus Fund, has been created with effect from 1947-48 on the lines of Post Office Cash Certificates Bonus Fund, referred to above. The transactions of this Fund also are shown under 'Post Office Certificates Bonus Fund' in Account No. 104 on page 332.

**State Provident Funds.**—These represent the balances of the State Provident Funds, i.e., funds, established for the benefit of Government servants including the servants of the Indian Government Railways. Deposits are compulsory for certain classes of servants and optional for others. Interest on deposits is allowed at favourable rates, and, in the case of Railways, the deposits by the employees are supplemented by contributions from Railway funds. Similar contributions are also made by Government in the case of certain Contributory Provident Funds. The accumulated deposits are paid to the depositors on the termination

of their service with Government and temporary with draws are permitted in the interval in certain circumstances.

**Other Accounts.**—This head includes the balances of funds of certain Provident Associations (mostly under private management) which Government has consented to receive at certain specified rates of interest. Among these funds may be mentioned the General Family Pension Fund, the Hindu Family Annuity Fund, the Bombay Family Pension Fund of Government Servants, Life Assurance Branch, the Bengal Christian Family Pension Fund, and the Postal Insurance and Life Annuity Fund. The last of these is a Life Insurance Fund under the management of Government for the benefit of its servants, in which assurances are permitted up to a maximum of Rs. 20,000 for each life assured. The Staff Benefit Fund and Cemetery Endowment Fund are also brought to account under this head.

The sub-divisions under these classes are given in Accounts Nos. 94 to 97 with the balances held under each and the actual amount of interest paid during the year.

**No. 94.—ACCOUNT showing BALANCES, ISSUES or RECEIPTS, PAYMENTS, RATES of INTEREST and AMOUNTS of INTEREST relating to SPECIAL LOANS, for the year ended 31st March 1948.**

	Balance, 1st April, 1947	Additions to Special Loans	Special Loans Discharged	Balance, 31st March 1948	Interest paid during the year
	15th August, 1947 (c)				
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>CENTRAL GOVERNMENT (a)</b>					
<b>INDIA GENERAL</b>					
Appropriation for the maintenance of Madho Rao (4 per cent.)	6,68,000	..	..	6,68,000	(a) 13,360
8 per cent. Perpetual Loan (Madras)	21,000	..	..	21,000	..
6 per cent. Perpetual Loan (Madras)	70,000	..	..	70,000	..
Endowment in favour of the Lawrence Military Asylum at Mount Abu (5 per cent.)	10,000	..	..	10,000	..
Annuity Fund of Fattah Ullah Khan (6 per cent.)	40,000	..	..	40,000	..
Total	8,09,000	..	..	8,09,000	13,360
<b>UNITED PROVINCES</b>					
Endowments by the late King of Oudh, 1st Loan (6 per cent.)	24,43,800	..	8,736	24,35,064	} 4,29,904
Endowments by the late King of Oudh, 3rd Loan (5 per cent.)	98,27,690	..	3,479	98,24,211	
Endowments by the late King of Oudh, 6th Loan (4 per cent.)	13,94,075	..	4,106	13,89,969	
Total	1,36,65,565	..	16,321	1,36,49,244	4,29,904
Total Central Government	1,44,74,565	..	(d) 16,321	1,44,58,244	(d) 4,43,264
<b>PROVINCIAL GOVERNMENTS</b>					
<b>GOVERNMENT OF MADRAS</b>					
8 per cent. Perpetual Loan (Madras)	1,33,000	..	..	1,33,000	9,262
6 per cent. Perpetual Loan (Madras)	10,500	..	..	10,500	420
Kollah Singanna Chetty's Choultry Endowment (Madras) (6 per cent.)	41,770	..	..	41,770	1,880
Deposits of the Monegar Choultry Endowment (Madras) (4 per cent.)	66,878	..	..	66,878	2,675
Total Government of Madras	2,52,148	..	..	2,52,148	14,237
<b>GOVERNMENT OF BOMBAY</b>					
Endowments for Charitable and Educational Institutions (6, 5 and 3½ per cent.)	9,95,546	4,42,918	6,69,105	(b) 7,69,359	85,841
<b>GOVERNMENT OF UNITED PROVINCES</b>					
Endowment by Raja Kali Sankar Ghosal for Benares Blind Asylum (5 per cent.)	48,000	..	..	48,000	2,400
Endowment by the late King of Oudh—Charity Fund (4 per cent.)	3,00,000	..	..	3,00,000	12,000
Total Government of United Provinces	3,48,000	..	..	3,48,000	14,400

(a) Adjusted in the United Provinces books.

(b) Excludes Rs. 10,46,228 held in the Investment Account of the Anand Institute.

(c) For Central Government only. See also para 3 of the note on Page 307.

(d) Represents transactions for the period 15-8-1947 to 31-3-1948.

No. 95—ACCOUNT showing BALANCES, ISSUES or RECEIPTS, PAYMENTS, RATES of INTEREST and AMOUNTS of INTEREST RELATING to TREASURY NOTES, for the year ended 31st March 1948.

—	Balance, 1st April 1947	Issues in 1947-48	Payments in 1947-48	Balance, 31st March 1948	Interest paid during the year
	15th August 1947 (a)				
<b>CENTRAL GOVERNMENT</b>					
	Rs.	Rs.	Rs.	Rs.	Rs.
Non-Transferable Treasury Notes at 4 per cent. . . . .	71,619	..	..	71,619	..
<b>PROVINCIAL GOVERNMENTS</b>					
<b>GOVERNMENT OF CENTRAL PROVINCES AND BEHAR</b>					
Treasury Notes on account of the Bhonsla and other Nagpur Temples (5 and 4 per cent.).	3,73,800	..	..	3,73,800	18,021

(a) For Central Government only. See also para 3 of the note on Page 307.

No. 96—ACCOUNT showing BALANCES, RECEIPTS, PAYMENTS, RATES of INTEREST and AMOUNTS of INTEREST relating to SERVICE FUNDS, for the period 15th August 1947 to 31st March 1948.

—	Balance, 15th August 1947	Receipts during 15-8-1947 to 31-3-1948	Repayments during 15-8-1947 to 31-3-1948	Balance, 31st March 1948	Interest paid during the period 15-8-1947 to 31-3-1948
	(a)				
<b>CENTRAL GOVERNMENT</b>					
<b>INDIA GENERAL</b>					
India Civil Service Family Pension Fund (Untransferred) . . . .	5,450	3,758	..	9,208	..
<b>MADRAS</b>					
Military Assistant Surgeons' Fund (4 and 3½ per cent.) . . . .	4,41,719	..	10,343	4,31,376	..
<b>BOMBAY</b>					
Bombay Family Pension Fund of Government Servants ( <i>Widows' Pension Branch</i> ) (6, 4 and 3½ per cent.).	27,07,120	1,49,327	1,45,500	27,10,947	66,001
<b>BENGAL</b>					
Bengal and Madras Service Family Pension Fund (4 per cent.) . .	15,93,026	1,549	49,281	15,45,294	..
Bengal Uncovenanted Service Family Pension Fund (6 and 3½ per cent.).	24,90,978	996	2,33,044	22,59,930	..
<b>Total India</b> . . . . .	<b>72,38,293</b>	<b>1,55,630</b>	<b>4,37,168</b>	<b>69,56,755</b>	<b>66,001</b>
<b>ENGLAND</b>					
<i>Secretary of State</i>					
	£	£	£	£	£
Indian Civil Service Family Pension Fund (4 per cent) . . . .	1,035,932	28,672	21,522	1,043,082	28,026
Indian Military Service Family Pension Fund (4 per cent.) . . .	1,282,268	36,545	45,573	1,273,240	32,561
Indian Military Widows' and Orphans' Fund (4 per cent.) . . .	240,966	9,300	3,759	246,507	6,060
<b>Total England</b> . . . . .	<b>£ 2,559,166</b>	<b>£ 74,517</b>	<b>£ 70,854</b>	<b>£ 2,562,829</b>	<b>£ 64,667</b>

(a) See para 3 of the note on Page 307.

No. 97.—ACCOUNT showing BALANCES, ISSUES OR RECEIPTS, PAYMENTS, and AMOUNTS of INTEREST, relating to SAVINGS BANK DEPOSITS, POST OFFICE CERTIFICATES, STATE PROVIDENT FUNDS and OTHER ACCOUNTS, for the year ended 31st March 1948.

	Balance, 15-8-1947 (a)	Receipts during 15-8-1947 to 31-3-1948	Repayments during 15-8-1947 to 31-3-1948	Balance, 31st March 1948	Interest paid during the period 15-8-1947 to 31-3-1948
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>CENTRAL GOVERNMENT</b>					
<b>SAVINGS BANK DEPOSITS</b>					
Post Office Savings Bank Deposits . . . . .	1,22,77,50,637	47,01,39,730	36,88,75,839	1,32,90,14,528	1,21,92,934
Post Office Defence Savings Bank Deposits . . . . .	5,95,11,279	133	3,15,95,648	2,79,15,764	..
Total Savings Bank Deposits . . . . .	1,28,72,61,916	47,01,39,863	40,04,71,487	1,35,69,30,292	1,21,92,934
<b>POST OFFICE CERTIFICATES</b>					
Post Office Cash Certificates . . . . .	32,64,86,683	— 1,600	3,06,70,450	29,58,14,633	75,88,000
Post Office Ten Years' Defence Savings Certificates . . . . .	4,04,59,876	..	39,56,775	3,65,03,101	12,50,000
Post Office Twelve Years' National Savings Certificates . . . . .	65,33,52,429	13,22,18,984	4,01,13,807	74,54,57,606	1,03,96,000
Total Post Office Certificates . . . . .	1,02,02,98,988	13,22,17,384	7,47,41,032	1,07,77,75,340	1,92,34,000
Indian State Certificates . . . . .	65,62,041	..	..	65,62,041	1,35,000
<b>STATE PROVIDENT FUNDS</b>					
State Railway Provident Institution . . . . .	60,59,26,539	4,71,29,991	3,74,21,025	61,56,35,505	1,44,89,672
General Provident Fund . . . . .	11,27,18,400	97,77,501	78,71,434	11,46,24,467	26,06,055
Indian Civil Service Provident Fund . . . . .	21,93,602	1,07,628	7,14,726	15,86,504	30,891
Indian Civil Service (Non-European Members) Provident Fund . . . . .	1,96,553	17,510	2,803	2,11,260	3,694
Defence Savings Provident Fund . . . . .	1,98,40,524	2,80,155	68,39,297	1,32,81,382	1,02,695
Defence Savings Provident Fund (Railways) . . . . .	17,77,791	37,688	4,35,576	13,79,903	26,893
Defence Services Officers' Provident Fund . . . . .	..	8,27,860	30,85,689	—22,57,829	77,983
Indian Ordnance Department Provident Fund . . . . .	97,60,804	3,66,809	10,50,029	90,77,584	2,03,942
Military Engineer Services Provident Fund . . . . .	42,159	1,181	..	43,340	426
Workmen's Contributory Provident Fund . . . . .	9,03,980	2,78,588	13,280	11,69,288	18
Contributory Provident Fund . . . . .	1,42,93,641	27,85,372	13,24,279	1,57,54,734	3,02,611
Contributory (Transferred Railway Personnel) Provident Fund . . . . .	16,92,602	1,07,465	—1,00,045	19,00,112	37,274
Other Miscellaneous Provident Funds . . . . .	1,25,45,324	13,96,187	19,87,570	1,19,53,941	2,11,441
Total State Provident Funds . . . . .	78,18,91,919	6,31,13,935	6,06,45,663	78,43,60,191	1,81,83,585
<b>OTHER ACCOUNTS</b>					
General Family Pension Fund . . . . .	4,986	1,597	..	6,583	155
Hindu Family Annuity Fund . . . . .	2,52,262	2,60,128	2,79,952	2,32,438	2,000
Bombay Family Pension Fund of Government Servants, Life Assurance Branch . . . . .	18,868	14,017	5,441	27,444	489
Bengal Christian Family Pension Fund . . . . .	10,036	8,471	16,114	2,393	100
Postal Insurance and Life Annuity Fund . . . . .	10,33,14,475	63,64,174	43,35,457	10,53,43,192	24,88,627
Staff Benefit Fund . . . . .	41,97,984	11,18,119	14,68,784	38,47,319	44,515
Cemetery Endowment Fund . . . . .	8,38,261	14,196	2,632	8,49,825	12,252
Indian Railway Conference Association Employees' Provident Fund . . . . .	7,62,386	82,730	52,305	7,92,811	338
Eastern Group Sleeper Control Provident Fund . . . . .	3,28,611	23,357	1,517	3,50,451	7,822
Total Other Accounts . . . . .	10,97,27,869	78,86,789	61,62,202	11,14,52,456	25,56,298
Total Central Government . . . . .	3,20,57,42,733	67,33,57,971	54,20,20,384	3,33,70,80,320	5,23,01,817

(a) See para 3 of the note on page 307.

No. 97—ACCOUNT showing BALANCES, ISSUES or RECEIPTS, PAYMENTS, and AMOUNTS of INTEREST, relating to SAVINGS BANK DEPOSITS, POST OFFICE CERTIFICATES, STATE PROVIDENT FUNDS and OTHER ACCOUNTS, for the year ended 31st March 1948—*contd.*

	Balance, 1st April 1947 (a) 15th August 1947	Receipts in 1947-48	Repayments in 1947-48	Balance, 31st March 1948	Interest paid during the year
<b>PROVINCIAL GOVERNMENTS</b>					
<b>GOVERNMENT OF MADRAS</b>					
	Rs.	Rs.	Rs.	Rs.	Rs.
General Provident Fund . . . . .	4,55,86,313	75,31,526	61,76,076	4,69,41,763	17,08,871
Indian Civil Service Provident Fund . . . . .	(c) 36,69,036	3,58,779	13,19,872	27,07,943	94,748
Indian Civil Service (Non-European Members) Provident Fund . . . . .	8,56,160	1,50,634	16,015	9,90,779	26,796
Contributory Provident Fund . . . . .	18,85,072	11,51,859	1,76,201	28,60,730	69,009
Total Government of Madras . . . . .	5,19,96,581	91,92,798	76,88,164	5,35,01,215	18,99,424
<b>GOVERNMENT OF BOMBAY</b>					
General Provident Fund . . . . .	4,71,50,553	79,59,344	63,10,404	4,87,99,493	17,74,510
Indian Civil Service Provident Fund . . . . .	(c) 35,90,956	3,80,023	17,53,579	22,17,400	89,465
Indian Civil Service (Non-European Members) Provident Fund . . . . .	4,14,952	96,167	79,661	4,31,458	12,410
Contributory Provident Fund . . . . .	5,66,169	1,15,342	2,21,539	4,59,972	13,009
Cemetery Endowment Fund . . . . .	50	..	..	50	2
Total Government of Bombay . . . . .	5,17,22,680	85,50,876	83,65,183	5,19,08,373	18,85,396
<b>GOVERNMENT OF WEST BENGAL</b>					
General Provident Fund . . . . .	3,19,26,097	23,70,828	13,55,344	3,29,41,581	7,63,496
Indian Civil Service Provident Fund . . . . .	14,67,639	1,53,574	46,278	15,74,935	30,667
Indian Civil Service (Non-European Members) Provident Fund . . . . .	5,17,803	27,972	14,145	5,31,630	8,314
Contributory Provident Fund . . . . .	16,56,283	1,47,165	66,619	17,36,729	31,197
Other Miscellaneous Provident Funds . . . . .	4,363	62	..	4,425	62
Total Government of West Bengal . . . . .	3,55,72,185	(b) 26,99,501	(b) 14,82,386	3,67,89,300	(b) 8,33,646
<b>GOVERNMENT OF UNITED PROVINCES</b>					
General Provident Fund . . . . .	(c) 4,15,06,464	59,95,557	50,32,504	4,24,69,517	15,66,906
Indian Civil Service Provident Fund . . . . .	35,87,910	3,25,028	15,09,859	24,03,079	90,447
Indian Civil Service (Non-European Members) Provident Fund . . . . .	3,62,578	62,227	13,333	4,11,472	11,673
Contributory Provident Fund . . . . .	4,63,892	10,47,292	80,059	14,31,134	25,739
Other Miscellaneous Provident Funds . . . . .	1,743	877	..	2,620	—14
Total Government of United Provinces . . . . .	4,59,22,587	74,30,981	66,35,746	4,67,17,822	16,93,851
<b>GOVERNMENT OF EAST PUNJAB</b>					
General Provident Fund . . . . .	1,95,23,501	14,24,617	1,79,504	2,07,68,614	4,06,000
Indian Civil Service Provident Fund . . . . .	8,32,493	1,87,634	3,192	10,16,935	18,000
Indian Civil Service (Non-European Members) Provident Fund . . . . .	2,10,329	20,128	238	2,30,219	3,800
Contributory Provident Fund . . . . .	22,07,478	1,76,540	21,142	23,62,876	39,000
Other Miscellaneous Provident Funds . . . . .	2,55,687	22,594	..	2,78,281	4,500
Total Government of East Punjab . . . . .	2,30,29,488	(b) 18,31,513	(b) 2,04,076	2,46,56,925	(b) 4,71,300

(a) For West Bengal and East Punjab Governments only. See also para 3 of the note on page 307.

(b) Represents transactions for the period 15.8.1947 to 31.3.1948.

(c) Differs from last years closing balance by reason of correction since made.

No. 97.—ACCOUNT showing BALANCES, ISSUES OR RECEIPTS, PAYMENTS, and AMOUNTS of INTEREST, relating to SAVINGS BANK DEPOSITS, POST OFFICE CERTIFICATES, STATE PROVIDENT FUNDS and OTHER ACCOUNTS, for the year ended 31st March 1948—concl'd.

	Balance, 1st April 1947	Receipts in 1947-48	Repayments in 1947-48	Balance, 31st March 1948	Interest paid during the year
<b>GOVERNMENT OF BIHAR</b>					
	Rs.	Rs.	Rs.	R	Rs.
General Provident Fund . . . . .	(a) 1,90,27,254	25,51,133	21,61,543	1,94,16,844	6,91,210
Indian Civil Service Provident Fund . . . . .	(a) 24,31,395	2,81,011	6,39,189	20,73,217	67,816
Indian Civil Service (Non-European Members) Provident Fund . . . . .	3,51,647	55,046	54,772	3,51,921	11,451
Contributory Provident Fund . . . . .	2,26,220	68,395	5,149	2,89,466	6,811
Delri Workshop Casual Workers Bonus Fund . . . . .	(a) 5,791	1,565	987	6,369	333
<b>Total Government of Bihar . . . . .</b>	<b>2,20,42,307</b>	<b>29,57,150</b>	<b>28,61,640</b>	<b>2,21,37,817</b>	<b>7,77,621</b>
<b>GOVERNMENT OF CENTRAL PROVINCES AND BERAR</b>					
General Provident Fund . . . . .	1,67,02,584	24,31,418	23,20,495	1,68,13,507	6,31,051
Indian Civil Service Provident Fund . . . . .	(a) 25,93,956	2,36,841	11,13,192	17,17,605	69,048
Indian Civil Service (Non-European Members) Provident Fund . . . . .	1,44,195	20,352	30,700	1,33,847	4,184
Contributory Provident Fund . . . . .	45,660	59,600	4,645	1,00,615	..
Other Miscellaneous Provident Funds . . . . .	1,25,519	23,965	3,607	1,45,877	5,417
<b>Total Government of Central Provinces and Berar . . . . .</b>	<b>1,96,11,914</b>	<b>27,72,176</b>	<b>34,72,639</b>	<b>1,89,11,451</b>	<b>7,09,700</b>
<b>GOVERNMENT OF ASSAM</b>					
General Provident Fund . . . . .	(a) 1,14,98,311	16,68,296	18,46,210	1,13,20,397	4,09,710
Indian Civil Service Provident Fund . . . . .	(a) 10,81,870	1,44,304	6,96,855	5,29,319	24,335
Indian Civil Service (Non-European Members) Provident Fund . . . . .	1,31,097	17,052	1,773	1,46,376	3,938
Contributory Provident Fund . . . . .	8,771	2,528	5,030	6,269	195
Other Miscellaneous Provident Funds . . . . .	1,13,923	11,872	8,422	1,17,373	3,553
<b>Total Government of Assam . . . . .</b>	<b>1,28,33,972</b>	<b>18,44,052</b>	<b>25,58,290</b>	<b>1,21,19,734</b>	<b>4,41,731</b>
<b>GOVERNMENT OF ORISSA</b>					
General Provident Fund . . . . .	46,71,555	8,54,364	4,74,749	50,51,170	1,79,594
Indian Civil Service Provident Fund . . . . .	2,46,700	—1,07,923	1,37,893	884	5,077
Contributory Provident Fund . . . . .	8,376	22,170	2,231	28,315	354
<b>Total Government of Orissa . . . . .</b>	<b>49,26,631</b>	<b>7,68,611</b>	<b>6,14,873</b>	<b>50,80,369</b>	<b>1,85,625</b>

(a) Differs from a last year's closing balance by reason of correction since made.

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N. to V.—Debt, Deposits, Advances, etc.

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No. 98.—ACCOUNT of the FAMINE RELIEF FUND for the year ended 31st March 1948

1	Balance on 1st April 1947		Receipts						Payments					Balance on 31st March 1948			
	(c) 15th August 1947		A.—Famine Relief Fund				B. Invest-ment Account	Total	A.—Famine Relief Fund				B. Invest-ment Account	Total	Cash Balance	Invest-ments (b)	Gross Balance
	Cash Balance	Invest-ments	Transfers from the Revenue Account	Interest Receipts	Recover-ies of Famine Expendi-ture	Gain on realisa-tion of Securities	Sale of Securities		Transfers to the Revenue Account	Loss on realisa-tion of Securities	Transfer to General Balance for re-pay-ment of debt	Writes off of irrecover-able Loans to culti-vators, etc.	Purchase of Securities				
2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
Government of Madras . . . . .	54,896	84,40,843	..	2,67,371	40	..	14,33,218	17,00,624	..	1,02,313	..	..	15,12,925	16,15,238	1,40,282	85,29,355	86,69,637
Government of Bombay . . . . .	..	67,68,174	..	2,57,962	1,48,517	..	32,21,529	36,28,008	4,17,113	1,57,729	..	..	30,53,166	36,28,008	..	65,99,811	65,99,811
Government of West Bengal . . . . .	1,03,457	13,93,172	..	742	..	..	7,99,258	(d)8,00,000	..	..	..	..	7,99,195	(d)7,99,195	1,04,262	13,93,109	14,97,371
Government of United Provinces . . . . .	81,134	57,64,837	..	2,42,360	4,000	..	..	2,46,360	3,40,870	..	..	..	..	3,40,870	(a)-13,376	57,64,837	57,51,461
Government of East Punjab . . . . .	..	..	..	..	..	..	..	(d) ..	..	..	..	..	..	(d) ..	..	..	..
Government of Bihar—																	
Famine Relief Fund . . . . .	2,349	10,53,219	..	29,782	..	..	..	29,782	25,000	..	..	..	5,069	30,069	2,062	10,58,288	10,60,350
Famine Fund Deposit Account . . . . .	20,00,000	..	..	..	..	..	..	..	..	..	..	..	..	..	20,00,000	..	20,00,000
Government of Central Provinces and Berar . . . . .	2,29,590	55,80,546	..	1,62,893	30,154	..	..	1,93,047	30,585	..	..	436	..	31,021	3,91,616	55,80,546	59,72,162
Government of Orissa . . . . .	10,438	10,45,282	..	37,797	..	..	..	37,797	25,000	..	..	..	..	25,000	23,235	10,45,282	10,68,517

(a) Being regularised in 1948-49.

(b) The Nominal and the Market values of the securities held in the Famine Relief Fund Investment Account on 31st March 1948 were as follows:—

	Nominal value	Market value
Madras . . . . .	82,05,700	84,68,373
Bombay . . . . .	62,88,900	65,10,156
West Bengal . . . . .	14,10,600	14,11,863
United Provinces . . . . .	53,56,300	54,99,581
Bihar . . . . .	9,98,700	9,99,477
Central Provinces and Berar . . . . .	54,40,600	54,83,711
Orissa . . . . .	9,57,000	9,96,610

(c) For Governments of West Bengal and East Punjab only. See also para 3 of the note on page 307.

(d) Represents transactions for the period from 15th August 1947 to 31st March 1948.

**Appropriation for Reduction or Avoidance of Debt**

The credits brought to account under this head are divided into two categories:—

- (a) Sinking Funds for Provincial Loans.
- (b) Other Appropriations.

2. As explained in the Note on "23—Appropriation for Reduction or Avoidance of Debt", under "Section E—Debt Services" (page 177), the head (a) is credited with the amounts set apart each year for the Sinking Funds created for Provincial loans by charge to the Revenue expenditure head "23—Appropriation for Reduction or Avoidance of Debt" (see Account No. 42), and are debited with charges connected with redemption of debt either by purchase and cancellation or by direct discharge. On actual cancellation of the stock, the nominal value of the

cancelled securities is shown as debt discharged in Account No. 93-A.

The nature of the transactions under "(b) Other Appropriations" has been explained in the Note under "23—Appropriation for Reduction or Avoidance of Debt" (page 177).

**Sinking Fund Investment Account**

Pending utilisation for the purposes for which the Sinking Funds have been created the amounts standing at credit of the Funds are generally invested in securities of the Central and other Governments. The amounts expended in the purchase of these securities are taken to a separate head "Sinking Fund Investment Account", while the interest accruing from the investments is credited to the Sinking Funds concerned

No. 99.—STATEMENT showing the AMOUNTS APPROPRIATED from REVENUE during the year ended 31st March 1948 on account of SINKING FUNDS for PROVINCIAL LOANS and the APPLICATION thereof during the year.

	Balance, 1st April 1947	Transactions during 1947-48			Balance, 31st March 1948
		Amount appropriated from Revenue (see Account No. 42) and Interest on In- vestments, etc.	Realisation of Investments	Amount expended in Purchase of Securities for cancellation and other payments	
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>PROVINCIAL GOVERNMENTS</b>					
<b>Government of Madras</b>					
Sinking Fund for 3 per cent. Loan, 1952	2,53,65,478	59,16,476	..	6,13,420	..
Sinking Fund for 3 per cent. Loan, 1953					
Sinking Fund for 3 per cent. Loan, 1955					
Sinking Fund for 3 per cent. Loan, 1956					
Sinking Fund for 3 per cent. Loan, 1958					
Sinking Fund for 3 per cent. Loan, 1959					
Sinking Fund for 3 per cent. Loan, 1960					
Sinking Fund for 2½ per cent. Loan, 1961					
General Sinking Fund . . . . .					
Amount held in the Sinking Fund Invest- ment Account . . . . .	1,84,74,357	..	..	..	(b) 1,84,74,357
Cash Balance in the Sinking Fund . . . . .	68,91,121	..	..	..	1,21,94,177
<b>Government of Bombay</b>					
Sinking Fund for 3 per cent. Loan, 1955	1,05,76,684	28,44,788	..	7,119	..
Sinking Fund for 3 per cent. Loan, 1956	77,36,959	27,30,164	..	7,146	..
Sinking Fund for 3 per cent. Loan, 1958	45,55,624	23,63,776	..	6,951	..
Amount held in the Sinking Fund Invest- ment Account . . . . .	2,25,84,069	..	1,84,31,392	..	2,62,89,311
Cash Balance in the Sinking Fund . . . . .	2,85,198	..	..	..	(b) 3,04,41,988
3,44,791					
<b>Government of United Provinces</b>					
Sinking Fund for 5 per cent. Loan, 1944	3,94,000	..	..	71,200	..
Sinking Fund for 3 per cent. Loan, 1961-66	2,55,986	2,55,025	..	..	..
Sinking Fund for 3 per cent. Loan, 1952	(a) 1,36,48,483	17,04,171	..	3,754	..
Sinking Fund for 3 per cent. Loan, 1958	62,00,984	21,34,582	..	10,60,234	..
Sinking Fund for 3 per cent. Loan, 1960	44,55,304	13,10,253	..	7,57,209	..
Sinking Fund for 2½ per cent. Loan, 1961	..	44,78,858	..	4,06,641	..
Amount held in the Sinking Fund Invest- ment Account . . . . .	2,19,29,900	..	..	..	79,84,167
Cash Balance in the Sinking Fund . . . . .	(a) 30,24,857	..	..	..	(b) 2,99,14,067
26,24,541					
<b>Government of Central Provinces and Berar</b>					
Sinking Fund for 3 per cent. Loan, 1949	29,01,104	4,94,725	..	2,180	..
Sinking Fund for 3 per cent. Loan, 1952	25,97,986	3,65,853	..	1,694	..
Sinking Fund for 3 per cent. Loan, 1955	7,25,571	1,90,888	..	673	..
Sinking Fund for 3 per cent. Loan, 1956	5,44,785	1,89,470	..	645	..
Sinking Fund for 3 per cent. Loan, 1958	3,00,285	1,97,009	..	669	..
Amount held in the Sinking Fund Invest- ment Account . . . . .	55,01,444	..	..	..	9,70,139
Cash Balance in the Sinking Fund . . . . .	15,68,287	..	..	..	(b) 64,71,583
20,30,232					
<b>Government of Assam</b>					
Sinking Fund for 3 per cent. Loan, 1952	(a) 29,62,223	5,27,957	..	4,48,321	..
Amount held in the Sinking Fund Invest- ment Account . . . . .	26,84,560	..	..	..	..
Cash Balance in the Sinking Fund . . . . .	(a) 2,77,663	..	..	..	(b) 26,84,560
3,57,299					

(a) Differs from last year's closing balance by reason of correction since made.

(b) The face value of Securities held in the Sinking Fund Investment Account on 31st March 1948 was as follows:—

Madras . . . . .	Rs.	1,84,70,500
Bombay . . . . .	Rs.	3,01,91,900
United Provinces . . . . .	Rs.	2,97,10,500
Central Provinces and Berar . . . . .	Rs.	64,71,800
Assam . . . . .	Rs.	26,51,900



**Silver Redemption Reserve: Purchases and Sales of Silver**

The Silver Redemption Reserve has been established to provide for the liability imposed upon Government by the Reserve Bank of India Act to pay full face value for surplus rupees which Government may be required to take over from the Bank under sub-section (1) of Section 36 of the Act. The institution of the Reserve Bank involved changes of far-reaching significance in the currency organisation of Government and the machinery by which purchases and sales of silver are effected. The following are the principal changes which have been effected from 1st April 1935, the date on which the Reserve Bank of India was established:—

- (1) The Gold Standard Reserve has been abolished.
- (2) The management of the currency including the note issue has been transferred to the Reserve Bank, this involving the disappearance of the Paper Currency Reserve from the Government books.
- (3) A new account called the Surplus Silver Stock Account has been introduced.
- (4) A new reserve called the Silver Redemption Reserve has been created.

A short description of the bearing of each of these changes on the financial system of the Central Government and of the accounting arrangements involved is given below:—

**Gold Standard and Paper Currency Reserves**

2. With the passing of the Reserve Bank of India Act, the responsibility for maintaining exchange, for keeping the Central Government supplied with all the funds required by them in England and for the management of the currency system, has devolved on the Reserve Bank. The Gold Standard Reserve accordingly ceased to exist from 1st April 1935 and the Paper Currency Reserve, after its composition had been suitably modified to conform to the provisions of the Reserve Bank of India Act, was handed over to the Bank. On 1st April 1935, the note issue stood at Rs. 1,86,10,23,276. Against this, the assets of the two Reserves were amalgamated, and the assets transferred to the Issue Department of the Bank as cover against the note issue were as follows:—

	Value in Rs.	
(a) Gold . . . . .	44,42,16,885	
(b) Sterling Securities . . . . .	48,62,94,753	converted at 1s.
(c) Rupee Coins . . . . .	49,99,92,674	6d. the rupee.
(d) Rupee Securities . . . . .	43,05,18,964	
	1,86,10,23,276	

The Rupee Securities held in the Paper Currency Reserve on the 31st March 1935 amounted to Rs. 35,89,71,125. The enhancement of these securities to Rs. 43,05,18,964 at the time of the transfer to the Bank involved a corresponding reduction of the Sterling Securities left over after the transfer by £5,366,088 (Rs. 7,15,47,839).

The surplus in the two Reserves which became available for general purposes of Government after providing the cover required by the Bank in the form indicated above aggregated to Rs. 53½ crores being the equivalent of the corpus of the Gold Standard Reserve, namely, £40 millions, on the 31st March 1935. The assets thus lapsing to Government consisted of 27,25,37,585 surplus rupee coins, 13,12,47,327 *tolas* of silver bullion valued at rupee one per standard *tola* and sterling assets of the value of Rs. 12,95,48,421. The surplus silver thus remaining has been accounted for in the manner indicated in paragraph 3 below. Of the sterling assets left over, securities of the market value of £7½ millions (Rs. 10 crores) were used to form the Silver Redemption Reserve, the balance, namely, Rs. 2,95,48,421 being utilised for reducing the outstanding silver debt of Government by crediting the amount to the head "Purchases and Sales of Silver."

**Surplus Silver Stock Account**

3. A *pro forma* account called "Surplus Silver Stock Account" has been opened, to which there was debited the surplus silver retained by Government after the delivery of 49,99,92,674 whole rupees to the Bank under Section 36 of

the Reserve Bank of India Act. The account is maintained in terms of weight of silver, i.e., in standard *tolas* and is divided into two main parts, namely, "Coined Stock" and "Uncoined Stock". The former is the account of surplus current rupee coins and the latter that of all silver bullion and uncurrent silver coins of all denominations. Uncurrent silver coins returned to Government by the Bank is debited to the "Uncoined Stock" account and current coins of an equivalent amount are handed over to the Bank from the "Coined Stock" account, the total of the surplus Silver Stock Account remaining unchanged by these transactions except for small reductions due to differences between the weight of the current coins handed over to the Bank and that of the uncurrent coins received from it. On the other hand the stock of silver held in this account is increased by any rupee coin returned to Government by the Reserve Bank under Section 36 (1) of the Reserve Bank of India Act and reduced by the amount of any rupees delivered to the Bank under Section 36 (2) of the Act or by the amount of silver disposed of by sale. The Surplus Silver Stock is also decreased by the issue of silver for quaternary coinage and is increased by the return of standard silver coins in exchange for quaternary coins and one rupee notes. The minting of quaternary coins has, however, since been stopped from March, 1946.

4. The stock of surplus current rupees is held on behalf of Government by the Reserve Bank, which submits a monthly account to the Accountant General, West Bengal, while the "Uncoined Stock" is held in the custody of the Secretary of State for Commonwealth Relations and the Mints. The *pro forma* account of both these parts is prepared annually by the Accountant General, West Bengal, and is subject to audit by the Auditor General. The Stock Accounts and the results of the audit of these accounts are also included in the Appropriation Accounts of the Central Government and the Audit Report thereon.

**Silver Redemption Reserve**

5. As stated above, a Silver Redemption Reserve has been created with a balance of £7½ millions worth of sterling securities. The primary object of this Reserve is to provide sterling assets for transfer to the Issue Department of the Bank against delivery by the Bank of rupee coins in accordance with the proviso to Section 36 (1) of the Reserve Bank of India Act. Except for some small amount of cash held in the cash balances of the Secretary of State for Commonwealth Relations the entire balance of the Reserve is invested in sterling securities. The Reserve including the invested portion is in the custody of the Secretary of State for Commonwealth Relations.

6. The intention is to maintain this Reserve at a market value of Rs. 10 crores. It may be increased by receipts from any of the following sources:—

- (a) proceeds of sales of silver from the Surplus Silver Stock;
- (b) payments from the Bank under Sections 36 (2) and 36 (3) of the Act;
- (c) profits from any casual sales of gold by the Bank accruing to Government as part of its share of the profits of the Bank; and
- (d) capital appreciation of the securities.

The Reserve is liable to diminution from two causes, namely.

- (i) transfer of assets to the Bank under the proviso to Section 36 (1) of the Act to meet sterling liabilities in respect of return of coin, and
- (ii) capital depreciation of securities.

Receipts from the first three sources are regarded as available for replenishment of the Reserve only to the extent of any deficiency caused by previous payments to the Bank, any excess in the corpus of the Reserve over Rs. 10 crores being credited to the head "Purchases and Sales of Silver". As a matter of accounting machinery and in order to avoid the record of silver

sales under two different heads, all such sales are recorded in the first place under the head "Purchases and Sales of Silver" any amount appropriated to the Silver Redemption Reserve being credited to the Reserve. Capital depreciation constitutes the first charge on the interest realised on these securities held in the Reserve and only the net amount of interest in any year, after making good any depreciation suffered during that year, is creditable to revenue under the head "XX—Interest". If in any year there is a net appreciation in investments belonging to the Reserve, the amount of such appreciation together with all the interest receipts of that year is creditable to revenue.

7. The transactions of the Reserve are included in the Government account, and for this purpose two heads styled "Silver Redemption Reserve" and "Silver Redemption Reserve Investment Account" have been opened in Section "P—Deposits and Advances". A running account of the Reserve including the invested portion and the results of audit are included annually in the Appropriation Accounts of the Central Government and the Audit Report thereon.

#### Purchases and Sales of Silver

8. This head replaces the head "Gain or Loss on Revaluation, Sale, Transfer, etc. of Assets of the Paper Currency Reserve—Losses on Sales of Silver" which was formerly used as a suspense head to accommodate the book losses arising out of sales of Currency Reserve silver since 1927-28. As each tola of standard silver held in the Paper Currency Reserve was valued at Re. 1 in the Currency accounts, the deficiencies caused by differences between the standard value of the silver sold and the sale proceeds had to be made good from treasury balances usually by issues of *ad hoc*

treasury bills to the Paper Currency Reserve. The loss on sales of silver since the commencement of selling operations and the unadjusted balance under the Suspense head "Sale of silver" which are in fact represented by a corresponding portion of the Public Debt of the Central Government, amounted to about Rs. 44.61 crores to end of 1934-35, and this figure was taken as the opening balance of the head "Purchases and Sales of Silver" on 1st April 1935. As explained in paragraph 2 above, a sum of Rs. 2,95,48,421 being the equivalent of surplus sterling assets which lapsed to Government, on the closing down of the Gold Standard Reserve, after allowing for Rs. 10 crores retained to constitute the Silver Redemption Reserve, was taken to the credit of this head in the accounts for 1935-36. The net profit from the circulation of quaternary coinage is credited to this head. The value of silver transferred from quaternary coinage was similarly credited to the same head. (The minting of these coins has been stopped from March, 1946.) The outstanding debits are being gradually reduced by proceeds of silver sales and other receipts in the manner set forth in paragraph 6 above. Further debits to this head consist mainly of (a) payments to the Reserve Bank for return of coin under Section 36 (1) of the Reserve Bank of India Act, except in so far as such payments are to be made on the form of sterling assets from the Silver Redemption Reserve; (b) amount of standard silver rupees returned by the Reserve Bank in exchange for quaternary rupees; and (c) incidental charges connected with silver sales including shipment of silver. Since 1st April 1935, the date on which the Paper Currency Reserve was handed over to the Reserve Bank, all sales of silver on Government Account are being made out of the Surplus Silver Stock mentioned in paragraph 3 above, the sales being reflected in reduction of stock.

No. 100—ACCOUNT of the SILVER REDEMPTION RESERVE showing the amounts accruing to and paid from the RESERVE during 1947-48 (Post-partition) the Balances held in the RESERVE on the 15th August, 1947 and on 31st March, 1948 and the form in which the Balance of the RESERVE was held on 31st March 1948.

Balance on 15th August 1947	Amounts accruing to the Reserve during 1947-48 (Post-partition)						Amounts paid from the Reserve during 1947-48 (Post-partition)				Balance on 31st March 1948
	Proceeds of Sales of Silver Appropriated vide Acct. No. 101	Payments by the Reserve Bank under Sections 36 (2) and 36 (3) of the Reserve Bank Act	Profits from casual sales of gold by the Reserve Bank	Interest and dividends on Investments less Depreciation	Capital Appreciation of Investments	Total	Value of assets made over to the Reserve Bank under Section 36 (1) of the Reserve Bank Act	Amount transferred to Revenue vide Account No. 41	Amount transferred to the head " Purchases and Sales of Silver " vide Account No. 101	Total	
£ 7,500,000	£ ..	£ ..	£ ..	£ 118,941	£ 184,829	£ 303,770	£ ..	£ 303,770	£ ..	£ 303,770	£ (a) 7,500,000

	Nominal value. £
(a)	
3 per cent. National Defence Loans 1954-58	1,280,000
3 per cent. War Loan, 1955-59	1,640,000
2½ per cent. Funding Loan, 1952-57	1,379,100
2½ per cent. National War Bonds, 1951-53	750,000
2½ per cent. National War Bonds, 1952-54	750,000
2½ per cent. National War Bonds, 1949-51	1,518,300
	<u>7,297,400</u>
Estimated market value	7,443,500

No. 101.—Statement showing the transactions under the head "Purchases and Sales of Silver" for the year 1947-48 (Post-partition) and the balances under this head on the 15th August 1947 and on 31st March 1948.

Balance on 15th August 1947	Amounts debited to the head during 1947-48 (Post-partition)							Amounts credited to the head during 1947-48. (Post-partition)							Balance on 31 March 1948
	Purchase of Silver	Payments to the Reserve Bank under Section 36 (1) of the Reserve Bank of India Act other than payments from the Silver Redemption Reserve	Incidental charges for shipment of Silver, etc.	Payment to the Government of Burma of its share of proceeds of Silver and of the amount received from the Reserve Bank for rupee coins supplied to it under Section 36 (3) of the Reserve Bank of India Act	Payments to the Government of Burma on account of its share of the profit on quaternary small coins	Other Payments	Total amount debited to the head during 1947-48 Post-Partition	Proceeds of sales of silver less amount appropriated to the Silver Redemption Reserve	Value of Silver transferred for quaternary Coinage	Receipts transferred from the Silver Redemption Reserve Vide Acct. No. 100	Receipts from the Reserve Bank for rupee Coins supplied to it under Section 36 (3) of the Reserve Bank of India Act	Net profit from the circulation of quaternary Coins	Other Receipts	Total receipts credited to the head during 1947-48 Post-partition	
Cr. Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Cr. Rs.
30,19,43,954	1,22,17,043	..	11,02,635	..	..	50,55,378	1,83,75,056	41,121	5,940	..	..	71,81,127	6,805	72,34,493	29,08,03,391

No. 101-A.—Statement showing the transactions under the sub-head "Value of one rupee notes issued" under the Deposit head "Suspense Accounts—Suspense Account" for the year 1947-48 (Post-partition.)

This account shows transactions, appearing in the Government accounts, connected with the issue of one rupee notes authorised by Ordinance No. IV of 1940.

Balance on 15th August 1947	Value of mutilated or imperfect notes refunded by the Reserve Bank which the Government reimburse to the Reserve Bank	Value of notes refunded to the Reserve Bank owing to withdrawal from circulation	Total	Value of notes taken over by the Reserve Bank for issue	Balance on 31st March 1948
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,11,00,00,000	..	..	1,11,00,00,000	..	1,11,00,00,000*

\*This credit includes a sum of Rs. 55,54,291 representing Burma's share under the arrangement made between India and Burma for the allocation of receipts and charges connected with the issue of one rupee notes. The credit for Rs. 55,54,291 was afforded to the Government of Burma in the accounts for 1941-42 and the balance under the suspense head, "Value of one rupee notes issued" after the adjustment in Rs. 1,10,44,45,709. The liability to the Reserve Bank, however, remains to the full extent of Rs. 1,11,00,00,000.

### Central Road Fund and Subventions from the Central Road Fund to Provincial Governments

As a result of the recommendations of the Indian Road Development Committee, both the Excise and the Import duties on motor spirit were raised from four to six annas per gallon with effect from the 28th February 1929, the additional revenue being earmarked for credit to the Central Road Fund. These duties were raised to eight annas per gallon by the Indian Finance Act of 1931 but no corresponding addition was made to the share creditable to the Central Road Fund. A surcharge of 25 per cent. was levied by the Indian Finance (Supplementary and Extending) Act, 1921, of which the Central Road Fund received a proportionate share. Under the Indian Tariff Act, 1934, the surcharge on import duty was abolished and the basic duty itself was increased by the amount of the surcharge, while under the Indian Finance Act, 1940, not only was the surcharge on the Excise duty merged in the basic duty, but the rate of both the Excise duty and the Import duty on motor spirit was enhanced to twelve annas a gallon with effect from the 1st March 1940. Under the Indian Finance Act, 1942, the rate of the Excise and the Import duty on motor spirit was raised from twelve annas to fifteen annas per gallon with effect from the 1st March 1942. The share creditable to the Central Road Fund has, however, been retained at the old rate of two annas and six pies per gallon.

2. The entire proceeds of the duties are credited to the head "I—Customs" or "II—Central Excise Duties" according as they represent import or excise duties, but at the end of each year an amount, equivalent to the share creditable to the Central Road Fund after deduction of a certain portion in respect of motor spirit used for aviation purposes, is transferred as a block grant to the Central Road Fund by debit to the head "50—Civil Works—Block Grant for transfer to Central Road Fund." The annual grants are credited to the deposit head "Central Road Fund" in "Section P—Deposits and Advances not bearing interest", and unexpended balances do not lapse at the end of the financial year. The amount credited to the Fund is distributed as follows:—

(a) A portion equal to fifteen per cent is retained by the Central Government as a Central reserve (the Central reserve was 10% upto the 31st March 1934 and is 15% from the 1st April 1934) which is applied firstly to defray the cost of administering the Road Development Fund, and thereafter expended upon such Schemes for research and intelligence and upon special grants-in-aid as the Central Government may approve.

"(b) The remaining amount is allocated as under:—

- (i) a portion for expenditure in each Governor's Province,
- (ii) a portion for expenditure in the Chief Commissioner's Provinces;
- (iii) a portion for expenditure in the Acceding States; and

(iv) a portion for expenditure in such non acceding Indian States as may be eligible thereto under any agreement for the time being in force,

as near as possible in the ratio which the consumption of taxed motor spirit, other than motor spirit used in aviation, in each area for which an allocation is made, bears to the total consumption in India and the States referred to in sub-clause (iv) above, of taxed motor spirit, other than motor spirit used in aviation during the calendar year ending during the financial year concerned."

The balance at credit of the deposit head at the end of 1947-48 (post-partition) represents the amount out of the block grants held in deposit with the Central Government.

3. The subventions made from the Central Road Fund to Provincial Governments and Central Administrations are credited to the head "P—Deposits and Advances—Other Accounts—Subventions from Central Road Fund" in the Provincial or Central section of the accounts as the case may be.

All allotments for expenditure in Provinces may subject to the previous approval of the Central Government to each proposal made, be expended upon any of the following objects, namely:—

(i) on the construction of new roads and bridges of any sorts;

(ii) on the reconstruction or substantial improvement of existing roads and bridges;

(iii) on the interest and amortization of loans taken after the 21st April 1934 but approved or sanctioned before the 19th November 1947 and spent on the construction, reconstruction or substantial improvement of roads and bridges;

(iv) in special cases, on the maintenance of roads and bridges, constructed, reconstructed or substantially improved from the Road Fund or from loans approved or sanctioned by the Central Government.

The Provincial allotments can also be utilised to meet the cost of establishment connected with the control of motor transport and with the preparation of schemes of Road development or with the administration of Provincial Boards of Communications.

The accounting procedure applied to expenditure on the construction and maintenance of roads, etc., met out of these subventions is explained in paragraph 8 of the Explanatory Note on page 234 under Section H. The expenditure on the interest and amortization of loans taken after the 21st April 1934 and spent on the construction, etc. of roads and bridges is adjusted under the head "P—Deposits and Advances—Other Accounts—Subventions from Central Road Fund" by *per contra* credit to the heads "22—Interest on Debt and Other Obligations—D—Transfers" and "81—Capital Account of Civil Works outside the Revenue Account" respectively. The balances under this deposit head at the end of 1947-48 (post-partition) represent the amounts out of the allotments from the Central Road Fund not spent during the year.

### No. 102—ACCOUNT of the CENTRAL ROAD FUND for the period from 15th August 1947 to 31st March 1948

	Rs.
Balance on 15th August 1947 . . . . .	(a) 6,01,63,187
Appropriation to the Fund during 1947-48 (Post-partition) (vide Account No. 70-A) . . . . .	(b) 86,46,126
	Total 6,88,09,313
Payment out of the Fund during 1947-48 (Post-partition) . . . . .	(c) 58,05,788
	Balance on 31st March 1948 6,30,03,525

(a) Balance adopted as per Ministry of Transport U.O. No. B I (10)/49, dated the 6th March 1952.

(b) Includes Rs.—18,874 representing Miscellaneous Receipts.

(c) Includes besides subventions to Provincial Governments and others shown in Account No. 102 A (i) Allotments to Indian States Rs. 8,29,951 (ii) expenditure of the Consulting Engineer to the Government of India (Roads), and the Indian Roads Congress Rs. 1,70,950. (iii) certain debits the corresponding credits in respect of which under the subventions head had been accounted for in the subsequent year's accounts but excludes (1) certain debits the corresponding credits in respect of which under the subventions head have been accounted for in Account No. 102 A on page 329 and (2) Rs. 67,75,441 representing expenditure met from the Defence Estimates in various Provinces and Indian States.

No. 102-A.—ACCOUNT of SUBVENTIONS to PROVINCIAL GOVERNMENTS, ETC., out of the CENTRAL ROAD FUND during the year ended 31st March 1948, the amounts spent out of the subventions during the year and the balance of the subventions at the close of the year.

Names of Provinces, etc.	Balance 1st April 1947	Subvention from Central Road Fund during 1947-48 (see Account No. 102) (a)		Expenditure out of the subventions during 1947-48 (a)		Balance representing amounts not spent on Road Development Projects at the close of 1947-48
	(b) 15th August 1947	Ordinary allotment	Special grants from the Reserve	Against ordinary allotment	Against special grants from the Reserve	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>CENTRAL GOVERNMENT</b>						
India General—						
Ajmer Merwara (including Rajputana)	—6,672	..	..	—1,895	4,309	—9,086
Hyderabad . . . . .	6 19,562	..	..	..	2,16,860	4 02,702
Central India . . . . .	1,87,206	..	..	9,840	..	1,77,366
Delhi . . . . .	8,91,575	..	..	83 615	57,637	7,50,523
<b>Total Central Government</b>	<b>16,91,671</b>	<b>..</b>	<b>(c) ..</b>	<b>91,560</b>	<b>(c) 2,78,806</b>	<b>13,21,305</b>
<b>PROVINCIAL GOVERNMENTS</b>						
Government of Madras . . . . .	27,209	5,70,000	(d) 71,18,570	2,29,758	(d) 71,21,339	3,64,682
Government of Bombay . . . . .	..	14,22,600	38,815	11,92,260	38,815	2,30,340
Government of West Bengal. . . . .	—13,88,363	..	58,741	2,64,615	58,741	—16,52,078
Government of United Provinces . . . . .	—4,64,070	..	1,30,897	—80,713	1,30,897	—3,83,357
Government of East Punjab . . . . .	..	..	..	37,317	..	—37,317
Government of Bihar . . . . .	..	..	17,20,638	..	17,20,638	..
Government of Central Provinces and Berar	32,858	4,70,700	1,28,179	5,03,558	1,28,179	..
Government of Assam . . . . .	7,266	3,35,000	36,874	5,41,083	36,874	—1,98,817
Government of Orissa . . . . .	..	..	9,743	..	9,743	..
<b>Total Provincial Governments</b>	<b>—17,85,100</b>	<b>27,98,300</b>	<b>92,42,457</b>	<b>26,87,878</b>	<b>92,45,226</b>	<b>—16,77,447</b>

(a) In the case of West Bengal, East Punjab and Central Governments the transactions are for the period from 15th August 1947 to 31st March 1948.

(b) For Governments mentioned in foot-note (a) See also para 3 of the note on page 307.

(c) The difference is due to the fact that no fresh allotment was made from the Reserve to the Local Minor Administrations during the period from 15th August 1947 to 31st March 1948 but the expenditure was met from the unspent balances at the credit of the Administrations.

(d) The difference of Rs 2,789 is due to regularisation of an adjustment relating to the year 1946-47.

## Revenue Reserve Fund

In Madras the Fund was created during 1940-41 and was credited with the surplus yield of certain commercial taxes after meeting the cost of their collection and the loss of revenue due to prohibition. In the United Provinces the fund was started in 1941-42 from a portion of their revenue surplus of the year in order to provide for the expenditure on Civil Defence during the

War. The residual balance, if due, will be utilized on post-war reconstruction. The amount transferred from revenues is credited to the Fund by debit to the head "64-A—Transfer to the Revenue Reserve Fund" and the amount transferred to the revenue account is taken to the head "LII-A—Transfer from the Revenue Reserve Fund".

No. 103.—STATEMENT showing the APPROPRIATIONS to and from the REVENUE RESERVE FUND during the year 1947-48 and the Balances at credit of the fund at the commencement and close of the year.

	Balance 1st April, 1947		Transactions during the year 1947-48.				Balance, 31st March 1948			
			RECEIPTS		PAYMENTS					
	Cash Balance	Investment	Appropriation to the Fund from Revenue <i>vide</i> Account No. 91	Interest on Investments	Realisation of Investments	Appropriation from the Fund for expenditure	Addition to Investments	Cash Balance	Investments (a)	Gross Balance
Government of Madras .. ..	3,25,49,722	23,31,98,672	4,90,00,000	69,28,500	..	..	..	8,84,78,222	23,31,98,672	32,16,76,894
Government of United Provinces..	6,13,08,382	5,82,19,140	1,03,98,149	16,66,002	..	..	..	7,33,72,533	5,82,19,140	13,15,91,673

(a) The face value of Securities held in the Revenue Reserve Fund Investment Account on 31st March 1948 was as follows :—

Madras	Rs. 23,09,50,000
United Provinces	Rs. 5,78,38,800

## RESERVE FUNDS

The deposits of Depreciation Reserve, Renewals Reserve and other Reserve Funds created out of the revenues of both Central and Provincial Governments, the Post Office Certificates Bonus Fund and certain Funds created out of the revenue surplus of the Central Government for the years 1934-35 and 1935-36, viz. (i) Fund for Development of Civil Aviation, and (ii) Fund

for Economic Development and Improvement of Rural Areas, are brought to account under this head. The transactions connected with the Supply Schemes Stabilisation Fund in the United Provinces and the Post War Reconstruction and Development Fund in the Bombay, Bihar, Central Provinces and Berar, and Assam are also accounted for under this head.

No. 104—ACCOUNTS showing RECEIPTS, PAYMENTS and BALANCES of RESERVE FUNDS for the year ended 31st March, 1948

	Balance, 15th. August 1947 (a)	Receipts in 1947-48 (post-partition)	Total	Payments in 1947-48 (post-partition)	Balance 31st March 1948
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>CENTRAL GOVERNMENT</b>					
RESERVE FUNDS BEARING INTEREST					
Renewals Reserve fund—Northern India Salt Revenue . . . . .	19,62,374	23,400	19,85,774	2,695	19,83,079
Depreciation Reserve Fund Overseas Communication Service.	2,18,000	2,52,000	4,70,000	..	4,70,000
Depreciation Reserve Fund—Lighthouses and Lightships . . . . .	18,21,321	43,120	18,64,441	..	18,64,441
General Reserve Fund—Lighthouses and Lightships . . . . .	64,52,683	2,77,105	67,29,788	2,948	67,29,840
Total . . . . .	1,04,54,378	5,95,625	1,10,50,003	11,643	1,10,38,360
RESERVE FUNDS NOT-BEARING INTEREST					
Post Office Certificate Bonus Fund . . . . .	2,48,76,642	1,22,02,411	3,70,79,053	..	3,70,79,053
Sugar (Temporary) Excise Fund . . . . .	4,11,30,766	..	4,11,30,766	1,03,20,544	3,08,10,222
Civil Aviation Fund . . . . .	13,90,514	1,88,000	15,78,514	47,331	15,31,183
Funds for the relief of groundnut cultivators . . . . .	4,54,748	..	4,54,748	..	4,54,748
Coal Mines Labour Housing and General Welfare Fund . . . . .	78,99,943	48,97,090	1,27,97,033	14,46,571	1,13,50,463
Fund for India's Contribution to the United Nations Relief and Rehabilitation Administration . . . . .	..	..	..	51,37,427	51,37,427 (c)
Fund for Economic Development and Improvement of Rural Areas . . . . .	4,804	..	4,804	4,804	..
Cotton Textile Fund . . . . .	2,18,50,411	10,45,240	2,28,95,651	1,310	2,28,94,341
Cotton Textile Equalisation Fund . . . . .	..	87,36,834	87,36,834	73,175	86,63,659
Coal Production Fund . . . . .	1,06,33,938	..	1,06,33,938	7,34,556	98,99,382
Mica Mines Labour Welfare Fund . . . . .	11,87,781	9,50,057	21,37,838	4,573	21,33,265
Reserve Fund for the protection of Sugar Industry . . . . .	..	94,74,014	94,74,014	..	94,74,014
Fund for the benefit of cotton growers . . . . .	9	1,61,59,895	1,61,59,904	1,47,04,363	14,55,541
Panth Piploda Reserve Fund . . . . .	681	..	681	..	681 (b)
Depreciation Reserve Fund—Government Presses . . . . .	16,15,326	67,443	16,82,769	32,352	16,50,417
Fund for payment of bonus to temporary clerical personnel under the scheme of unified scale of pay . . . . .	5,85,616	441	5,86,057	73,632	5,12,425
Total . . . . .	11,16,31,179	5,37,21,425	16,53,52,604	3,25,80,638	13,27,71,966
Total Central Government . . . . .	12,20,85,557	5,43,17,050	17,64,02,607	3,25,92,281	14,38,10,326

(a) See para 3 of the note on page 307.

(b) Excludes Rs. 14,938 held in the Investment Account of Panth Piploda Reserve Fund. Panth Piploda is to be merged with Madhya Bharat with effect from 1-4-50 the outstanding balance on that date will be written off to the Head "Miscellaneous Government Account"

(c) Re-adjusted in the accounts for 1948-49.



No. 104.—ACCOUNT showing RECEIPTS, PAYMENTS and BALANCES of RESERVE FUNDS for the year ended 31st March 1948—*contd.*

	Balance, 1st April 1947 15th August 1947 (g)	Receipts in 1947-48	Total	Payments in 1947-48	Balance, 31st March 1948
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>PROVINCIAL GOVERNMENTS</b>					
<b>RESERVE FUNDS BEARING INTEREST</b>					
<b>Government of Madras</b>					
Deposits of Depreciation Reserve of Government Commercial Concerns . . . . .	4,75,082	98,861	5,73,943	471	5,73,472
<b>Government of United Provinces</b>					
Depreciation Reserve Fund—Irrigation . . . . .	(a) 56,96,999	17,01,754	73,98,753	4,09,862	(b) 69,88,891
<b>RESERVE FUNDS NOT-BEARING INTEREST.</b>					
<b>Government of Madras</b>					
Provincial Road Fund . . . . .	4,50,429	51,299	5,01,728	2,91,810	2,09,918
Depreciation Reserve Fund—Government Presses . . . . .	16,85,494	77,432	17,62,926	19,154	17,43,772
Depreciation Reserve Fund—Electricity . . . . .	40,033	22,03,911	22,43,944	21,80,776	(c) 63,168
Special Reserve Fund—Electricity . . . . .	(a) 18,546	8,58,027	8,76,573	8,37,310	(d) 39,263
Fund for Development of Rural Water Supply . . . . .	..	1,00,02,674	1,00,02,674	9,39,372	90,63,302
Fund for Village Reconstruction and Harijan Uplift . . . . .	3,96,67,016	..	3,96,67,016	26,34,507	3,70,32,509
Total Government of Madras . . . . .	4,18,61,518	1,31,93,343	5,50,54,861	69,02,929	4,81,51,932
<b>Government of Bombay</b>					
Provincial Road Fund . . . . .	79,03,823	52,21,300	1,31,25,123	6,35,106	1,24,90,017
Post-war Reconstruction and Development Fund . . . . .	14,80,00,000	4,16,23,541	18,96,23,541	..	18,96,23,541
Depreciation Reserve Fund—Government Presses . . . . .	1,02,060	36,766	1,38,826	46,970	91,856
Deposits of Depreciation Reserve of Commercial Concerns . . . . .	1,42,824	4,01,903	5,44,727	3,97,559	(e) 1,47,168
Dangs District Reserve Fund . . . . .	..	7,97,355	7,97,355	..	7,97,355
Special Development Fund . . . . .	2,27,14,523	..	2,27,14,523	1,24,05,570	1,03,08,953
Debt Redemption and Avoidance Fund . . . . .	3,05,326	2,24,66,513	2,27,71,839	2,24,58,200	(f) 3,13,639
Total Government of Bombay . . . . .	17,91,68,556	7,05,47,378	24,97,15,934	3,59,43,405	21,37,72,529
<b>Government of West Bengal</b>					
Depreciation Reserve Fund—Government Presses . . . . .	4,45,719	46,645	4,92,364	16,166	4,76,198
Fund for the promotion of education among educationally backward classes . . . . .	2,17,277	6,38,000	8,55,277	2,71,064	5,84,213
Total Government of West Bengal . . . . .	6,62,996	(h) 6,84,645	13,47,641	(h) 2,87,230	10,60,411
<b>Government of United Provinces</b>					
Provincial Road Fund . . . . .	1,50,62,368	33,40,000	1,84,02,368	13,33,062	1,70,69,306
Hospital Fund . . . . .	1,16,86,162	31,047	1,17,17,209	10,313	1,17,06,896
Fund for encouragement of Hindustani Literature . . . . .	..	50,000	50,000	1,400	48,600
Magh Mela Fund . . . . .	87,108	11,13,292	12,00,400	7,93,953	4,06,447
Sugarcane Compensation Fund . . . . .	(a) —88,819	..	—88,819	—8,760	—97,579
Depreciation Reserve Fund—Government Presses . . . . .	(a) 4,98,641	49,455	5,48,096	82,426	4,65,670
Depreciation Reserve Fund—Electricity . . . . .	..	3,25,000	3,25,000	..	3,25,000
Nazul Fund, Lucknow . . . . .	7,56,148	2,12,784	9,68,932	2,93,464	6,75,468
Supply Schemes Stabilization Fund . . . . .	3,00,00,000	..	3,00,00,000	..	3,00,00,000
Total Government of United Provinces . . . . .	5,80,01,608	51,21,578	6,31,23,186	25,05,858	6,06,17,328

(a) Differs from last year's closing balance by reason of corrections since made.

(b) Excludes Rs. 47,64,437 held in the Investment Account of Depreciation Reserve Fund—Irrigation.

(c) Excludes Rs. 1,18,36,180 held in the Investment Account of Depreciation Reserve Fund—Electricity.

(d) Excludes Rs. 45,20,898 held in the Investment Account of the Special Reserve Fund—Electricity.

(e) Represents the balance of the Depreciation Reserve Fund of Nasik Distillery and the Mahura Flowers Fire Insurance Fund and is exclusive of Rs. 17,77,470 invested in Government and other securities.

(f) Excludes Rs. 8,48,91,017 invested in Government securities.

(g) For West Bengal Govt. only. See also para 3 of the note on page 307.

(h) Represents transactions for the period from 15th August 1947 to 31st March 1948.

N. to V.—Debt, Deposits, Advances, etc.

No. 104—ACCOUNT showing RECEIPTS, PAYMENTS and BALANCES of RESERVE FUNDS for the year  
ended 31st March, 1948

	Balance, 1st April 1947 15th August 1947 (a)	Receipts in 1947-48	Total	Payments in 1947-48	Balance, 31st March 1948
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Government of East Punjab</b>					
Depreciation Reserve Fund—Electricity . . . . .	63,88,310	5,10,940	68,99,250	3,84,495	65,14,755
Fund for promotion of education amongst educationally backward classes . . . . .	..	8,00,000	8,00,000	..	8,00,000
Motor Transport Reserve Fund . . . . .	2,933	..	2,933	..	2,933
Total Government of East Punjab .	63,91,243	(b)13,10,940	77,02,183	(b)3,84,495	73,17,688
<b>Government of Bihar</b>					
General Police Fund . . . . .	..	28,650	28,650	28,650	..
Pension Equalisation Fund . . . . .	14,26,556	90,994	15,17,550	23,000	14,94,550
Deposit Account of the Fund for Restoration of Earthquake Damage transferred from Central Government . . . . .	3,41,050	..	3,41,050	..	3,41,050
Funds for financing Public and Private Irrigation Works . . . . .	13,49,895	34,744	13,84,639	5,88,031	7,96,608
Post-War Reconstruction and Development Fund . . . . .	7,27,27,000	2,00,00,000	9,27,27,000	..	9,27,27,000
Total Government of Bihar .	7,58,44,501	2,01,54,388	9,59,98,889	6,39,681	9,53,59,208
<b>Government of Central Provinces and Berar</b>					
Depreciation Reserve Fund—Government Presses . . . . .	2,74,362	19,921	2,94,283	16,230	2,78,053
Post-War Reconstruction and Development Fund . . . . .	8,32,57,569	..	8,32,57,569	..	8,32,57,569
Total Government of Central Provinces and Berar .	8,35,31,931	19,921	8,35,51,852	16,230	8,35,35,622
<b>Government of Assam</b>					
Depreciation Reserve Fund—Government Presses . . . . .	(c) 37,829	1,819	39,648	12,422	(d) 27,226
Post War Reconstruction and Development Fund . . . . .	15,86,086	2,36,773	18,22,859	1,19,204	17,03,655
Publication Fund . . . . .	11,965	1,500	13,465	2,289	11,176
Total Government of Assam .	16,35,880	2,40,092	18,75,972	1,33,915	17,42,057
<b>Government of Orissa</b>					
Fund for Development of Forests . . . . .	7,45,500	..	7,45,500	..	7,45,500
Total Government of Orissa .	7,45,500	..	7,45,500	..	7,45,500

(a) For East Punjab Govt only. See also para 3 of the note on page 307.

(b) Represents transactions for the period from 15th August 1947 to 31st March 1948.

(c) Differs from last year's closing balance by reason of correction since made.

(d) Includes Rs. 86,71,359 invested in Central Government Securities.

No. 105.—ACCOUNT showing RECEIPTS, PAYMENTS, AND BALANCES of LOCAL FUNDS for the year ended  
31st March 1948This is a banking account showing the balance of Local Funds and of such Municipalities as are allowed to bank  
with Government treasuries.

	Balance, 1st April 1947 15th August 1947 (a)	Receipts in 1947-48	Total	Payments in 1947-48	Balance, 31st March 1948
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>CENTRAL GOVERNMENT</b>					
District Funds . . . . .	2,12,180	9,51,574	11,63,754	6,59,079	5,04,675
Municipal Funds . . . . .	4,508	2,90,225	2,94,733	2,66,114	28,619
Cantonment Funds . . . . .	10,13,160	18,18,709	28,31,869	16,62,490	11,69,379
Other Funds . . . . .	1,09,43,419	97,79,228	2,07,22,647	1,08,47,382	98,75,265
<b>Total Central Government</b> . . . . .	<b>1,21,73,267</b>	<b>(b) 1,28,39,736</b>	<b>2,50,13,003</b>	<b>(b) 1,34,35,065</b>	<b>1,15,77,938</b>
<b>PROVINCIAL GOVERNMENTS</b>					
<b>Government of Madras</b>					
District Funds . . . . .	(c) 2,61,33,088	8,06,85,060	10,68,18,148	7,38,53,430	3,29,64,718
Municipal Funds . . . . .	1,47,61,450	4,65,92,412	6,13,53,862	4,12,60,907	2,00,92,955
Other Funds . . . . .	27,02,699	1,02,98,722	1,30,01,421	1,02,06,049	27,95,372
<b>Total Government of Madras</b> . . . . .	<b>4,35,97,237</b>	<b>13,75,76,194</b>	<b>18,11,73,431</b>	<b>12,53,20,386</b>	<b>5,58,53,045</b>
<b>Government of Bombay</b>					
District Funds . . . . .	55,51,711	4,77,58,076	5,33,09,787	4,79,39,708	53,70,079
Municipal Funds . . . . .	12,16,840	67,57,523	79,74,363	66,79,587	12,94,776
Other Funds . . . . .	(c) 31,22,136	3,42,58,569	3,73,80,705	3,09,25,657	64,55,048
<b>Total Government of Bombay</b> . . . . .	<b>98,90,687</b>	<b>8,87,74,168</b>	<b>9,86,64,855</b>	<b>8,55,44,952</b>	<b>1,31,19,903</b>
<b>Government of West Bengal</b>					
District Funds . . . . .	20,83,920	65,03,890	85,87,810	46,43,858	39,43,952
Municipal Funds . . . . .	9,59,978	47,92,722	57,52,700	38,90,579	18,62,121
Other Funds . . . . .	46,09,541	73,42,118	1,19,51,659	53,79,342	65,72,317
<b>Total Government of West Bengal</b> . . . . .	<b>76,53,439</b>	<b>(b) 1,86,38,730</b>	<b>2,62,92,169</b>	<b>(b) 1,39,13,779</b>	<b>1,23,78,390</b>
<b>Government of United Provinces</b>					
District Funds . . . . .	92,34,661	3,38,75,803	4,31,10,464	3,40,11,569	90,98,895
Municipal Funds . . . . .	(c) 41,11,010	1,62,00,582	2,03,11,592	1,47,05,770	56,05,822
Other Funds . . . . .	10,74,178	19,74,660	30,48,838	19,06,725	11,42,113
<b>Total Government of United Provinces</b> . . . . .	<b>1,44,19,849</b>	<b>5,20,51,045</b>	<b>6,64,70,894</b>	<b>5,06,24,064</b>	<b>1,58,46,830</b>
<b>Government of East Punjab</b>					
District Funds . . . . .	15,76,998	67,67,864	83,44,762	48,77,258	34,67,504
Municipal Funds . . . . .	18,24,235	22,25,364	40,49,599	19,17,385	21,32,214
Other Funds . . . . .	2,00,136	76,861	2,76,997	79,647	1,97,350
<b>Total Government of East Punjab</b> . . . . .	<b>36,01,269</b>	<b>(b) 90,70,089</b>	<b>1,26,71,358</b>	<b>(b) 68,74,290</b>	<b>57,97,068</b>

N. to V.—Debt, Deposits, Advances, etc.

(a) For Central, West Bengal and East Punjab Governments only. See also para 3 of the note on page 307.

(b) Represents transactions for the period 15-8-1947 to 31-3-1948.

(c) Differs from last year's closing balance by reason of correction since made.

No. 105—ACCOUNT showing RECEIPTS, PAYMENTS and BALANCES of DEPOSITS of LOCAL FUNDS for the year ended 31st March 1948—concl'd.

	Balance, 1st April 1947	Receipts in 1947-48	Total	Payments in 1947-48	Balance, 31st March 1948
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Government of Bihar</b>					
District Funds . . . . .	(a) 1,10,25,824	2,62,90,264	3,73,16,088	2,54,95,999	1,18,20,089
Municipal Funds . . . . .	(a) 24,17,906	77,81,701	1,01,99,607	84,18,957	17,80,650
Other Funds . . . . .	(a) 1,56,959	1,15,417	2,72,376	97,627	1,74,749
<b>Total Government of Bihar . . . . .</b>	<b>1,36,00,689</b>	<b>3,41,87,382</b>	<b>4,77,88,071</b>	<b>3,40,12,583</b>	<b>1,37,75,488</b>
<b>Government of Central Provinces and Berar</b>					
District Funds . . . . .	(a) 44,59,934	1,48,18,156	1,92,78,090	1,51,17,862	41,60,228
Municipal Funds . . . . .	(a) 36,31,635	1,05,76,042	1,42,07,677	1,20,10,761	21,96,916
Other Funds . . . . .	3,60,038	4,97,962	8,58,000	5,07,710	3,50,290
<b>Total Government of Central Provinces and Berar . . . . .</b>	<b>84,51,607</b>	<b>2,58,92,160</b>	<b>3,43,43,767</b>	<b>2,76,36,333</b>	<b>67,07,434</b>
<b>Government Assam</b>					
District Funds . . . . .	(a) 10,74,321	65,88,130	76,62,451	58,30,041	18,32,410
Municipal Funds . . . . .	(a) 3,22,384	13,45,884	16,68,268	13,94,100	2,74,168
Other Funds . . . . .	50,314	1,04,190	1,54,504	1,32,402	22,102
<b>Total Government of Assam . . . . .</b>	<b>14,47,019</b>	<b>80,38,204</b>	<b>94,85,223</b>	<b>73,56,543</b>	<b>21,28,680</b>
<b>Government of Orissa</b>					
District Funds . . . . .	26,82,766	73,33,860	1,00,16,626	66,88,970	33,27,656
Municipal Funds . . . . .	17,74,818	17,48,041	35,22,859	18,57,987	16,64,872
Other Funds . . . . .	6,64,600	8,47,355	15,11,955	10,85,876	4,26,079
<b>Total Government of Orissa . . . . .</b>	<b>51,22,184</b>	<b>99,29,256</b>	<b>1,50,51,440</b>	<b>96,32,833</b>	<b>54,18,607</b>

(a) Differs from last year's closing balance by reason of correction since made.

No. 106.—ACCOUNT of Payments into and Withdrawals from TREASURIES by BRANCH LINE COMPANIES during the period from 15th August 1947 to 31st March 1948.

This is merely a banking account showing the receipts and payments of certain Branch Line Companies in which Government has no Capital interest ; see paragraph 6 of the Note on Railways, page 88.

	Rs.	Rs.
Aggregate of Debit Balances, 15th August 1947 .. .. .	..	..
Aggregate of Credit Balances, 15th August 1947 .. .. .	1,62,855	..
<b>Net Credit Balance on 15th August 1947 .. .. .</b>		<b>1,62,855</b>
Receipts during 1947-48 (15th August 1947 to 31st March 1948) .. .. .	2,21,535	
Withdrawals during 1947-48 (15th August 1947 to 31st March 1948) .. .. .	71,138	
<b>Net Receipts during 1947-48 (15th August 1947 to 31st March 1948) .. .. .</b>		<b>1,50,397</b>
Aggregate of Debit Balances, 31st March 1948 .. .. .	..	..
Aggregate of Credit Balances, 31st March 1948 .. .. .	3,13,252	..
<b>Net credit Balance on 31st March 1948 .. .. .</b>		<b>3,13,252</b>

## Departmental, Judicial and Other Deposits

The transactions brought to account under this head relate mainly to deposits received from the public in the course of Government business, such as deposits made in Revenue Courts in connection with revenue administration, deposits in Civil or Criminal Courts, deposits for work done by Government for public bodies, etc.

No. 107—ACCOUNT showing RECEIPTS, PAYMENTS and BALANCES of DEPARTMENTAL, JUDICIAL and OTHER DEPOSITS for the year ended 31st March 1948.

	Balance, 1st April 1947	Receipts in 1947-48	Total	Payments in 1947-48	Balance, 31st March 1948
	15th August, 1947 (c)				
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>CENTRAL GOVERNMENT.</b>					
Deposits bearing interest—					
Other Deposits . . . . .	1,40,69,50,879	51,39,09,741	1,92,08,60,620	57,17,50,877	1,34,91,09,743
Total . . . . .	1,40,69,50,879	51,39,09,741	1,92,08,60,620	57,17,50,877	1,34,91,09,743
Deposits not bearing interest—					
Civil Deposits . . . . .	17,39,88,939	54,12,16,130	71,52,05,069	55,25,28,643	16,26,76,426
Other Deposits . . . . .	16,79,37,945	25,51,41,899	42,30,79,844	19,09,55,260	23,21,24,584
Balance of Coorg . . . . .	60,03,465	6,81,563	66,85,023	—	66,85,028
Other Accounts (a) . . . . .	74,45,25,687	6,73,51,415	81,18,77,102	21,05,53,239	60,13,23,863
Transactions connected with the War, 1939 . . . . .	47,63,047	6,294	47,69,341	6,934	47,62,407
Total . . . . .	1,09,72,19,083	86,43,97,301	1,96,16,16,384	95,40,44,076	1,00,75,72,303
Total Central Government . . . . .	2,50,41,69,962	(d) 1,37,83,07,042	3,88,24,77,004	(d) 1,52,57,94,953	2,35,66,92,051
<b>Government of Coorg</b>					
Balance of Coorg . . . . .	—56,55,682	..	—56,55,682	10,29,346	—66,85,028
Other Accounts (a) . . . . .	9,831	4,905	14,626	6,492	8,334
Total Government of Coorg . . . . .	—56,45,851	4,995	—56,40,856	10,35,838	—66,76,694
<b>PROVINCIAL GOVERNMENTS</b>					
<b>Government of Madras</b>					
Civil Deposits . . . . .	(b) 11,63,43,963	26,20,28,677	37,83,72,640	27,17,26,299	10,66,46,341
Other Accounts (a) . . . . .	(b) 4,47,418	1,24,986	5,72,404	2,35,064	3,37,340
Total Government of Madras . . . . .	11,67,91,381	26,21,53,663	37,89,45,044	27,19,61,363	10,69,83,681
<b>Government of Bombay</b>					
Civil Deposits . . . . .	(b) 4,82,09,729	7,52,09,759	12,34,19,488	7,40,32,636	4,93,86,852
Other Accounts (a) . . . . .	(b) 7,21,622	25,66,577	32,88,199	4,31,976	28,56,223
Total Government of Bombay . . . . .	4,89,31,351	7,77,76,336	12,67,07,687	7,44,04,612	5,22,43,075
<b>Government of West Bengal</b>					
Civil Deposits . . . . .	4,16,70,925	22,84,92,996	27,01,63,920	21,32,82,031	5,62,81,839
Other Accounts (a) . . . . .	5,61,022	4,817	5,65,839	26,322	5,39,517
Total Government of West Bengal . . . . .	4,22,31,947	(d) 22,84,97,812	27,07,29,759	(d) 21,39,08,353	5,68,21,403
<b>Government of United Provinces</b>					
Civil Deposits . . . . .	4,92,33,036	9,73,06,545	14,65,39,581	9,38,10,000	5,27,29,581
Other Accounts (a) . . . . .	(b) 5,06,719	2,44,029	8,10,748	2,58,650	5,52,092
Total Government of United Provinces . . . . .	4,97,39,755	9,75,50,574	14,73,50,329	9,40,68,650	5,32,81,679

(a) Excluding transactions relating to the "Subventions from Central Road Fund".

(b) Differs from last year's closing balance by reason of correction since made.

(c) For Central and West Bengal Governments only. See also para 3 of the note on page 307.

(d) Represents transactions for the period from 15th August 1947 to 31st March 1948.

## No. 107—ACCOUNT showing RECEIPTS, PAYMENTS and BALANCES of DEPARTMENTAL, JUDICIAL and OTHER DEPOSITS for the year ended 31st March, 1948

	Balance, 1st April 1947	Receipts in 1947-48	Total	Payments in 1947-48	Balance, 31st March 1948
	15th August 1947 (c)				
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Government of East Punjab</b>					
Civil Deposits . . . . .	1,65,50,110	3,76,07,215	5,41,57,325	2,66,45,142	2,75,12,183
Other Accounts (a) . . . . .	..	30,207	30,207	74,924	—44,717
<b>Total Government of East Punjab .</b>	<b>1,65,50,110</b>	<b>(d) 3,76,37,422</b>	<b>5,41,87,532</b>	<b>(d) 2,67,20,066</b>	<b>2,74,67,466</b>
<b>Government of Bihar</b>					
Civil Deposits . . . . .	(b) 2,15,59,535	2,55,76,801	4,71,36,336	2,57,47,253	2,13,89,083
Other Accounts (a) . . . . .	(b) 82,238	86,051	1,69,289	1,03,152	66,137
<b>Total Government of Bihar .</b>	<b>2,16,42,773</b>	<b>2,56,62,852</b>	<b>4,73,05,625</b>	<b>2,58,50,405</b>	<b>2,14,55,220</b>
<b>Government of Central Provinces and Berar</b>					
Civil Deposits . . . . .	1,22,32,047	2,61,16,940	3,83,48,987	2,72,87,703	1,10,61,284
Other Accounts (a) . . . . .	5,09,879	2,00,38,480	2,05,48,359	81,25,391	1,24,22,968
<b>Total Government of Central Provinces and Berar .</b>	<b>1,27,41,926</b>	<b>4,61,55,420</b>	<b>5,88,97,346</b>	<b>3,54,13,094</b>	<b>2,34,84,252</b>
<b>Government of Assam</b>					
Civil Deposits . . . . .	(b) 66,09,935	1,34,49,052	2,00,58,987	1,39,44,493	61,14,494
Other Accounts (a) . . . . .	(b) 90,596	28,166	1,18,762	52,128	66,634
<b>Total Government of Assam .</b>	<b>67,00,531</b>	<b>1,34,77,218</b>	<b>2,01,77,749</b>	<b>1,39,96,621</b>	<b>61,81,128</b>
<b>Government of Orissa</b>					
Civil Deposits . . . . .	(b) 48,16,474	1,45,30,197	1,93,46,671	1,48,95,947	44,60,724
Other Accounts (a) . . . . .	37,06,614	1,52,524	38,59,138	71,680	37,83,053
<b>Total Government of Orissa .</b>	<b>85,23,088</b>	<b>1,46,82,721</b>	<b>2,32,05,809</b>	<b>1,49,57,927</b>	<b>82,48,782</b>

(a) Excluding transactions relating to the "Subventions from Central Road Fund".

(b) Differs from last year's closing balance by reason of correction since made.

(c) For East Punjab Government only. See also para 3 of the note on page 307.

(d) Represents transactions for the period from 15th August 1947 to 31st March 1948.

**Exchange on Remittance Accounts**

The actual procedure for the allocation between different heads of exchange, gains or losses, is as follows. All exchange arising in respect of remittance transactions with England is brought to account in the first instance under the deposit head "Exchange on Remittance Accounts" in the Central Government accounts. Exchange is then calculated in respect of all revenue and capital transactions in England of the Central Government and all English transactions of Provincial Governments including those relating to debt, deposit, etc., heads. These calculations are made monthly and are based on the average of the Calcutta daily market rate for telegraphic transfers on London which is taken as the standard for effecting remittances to England to meet expenditure in that country.

The adjustments on account of Exchange in respect of Posts and Telegraphs, Railways, Defence and Other Commercial Departments and Undertakings and for Capital transactions are taken to the respective heads of account, while those for other Revenue and Service heads are taken collectively to "XLVI/57—Miscellaneous" in the Central and Provincial Accounts. The adjustment in respect of the debt head transactions of Provincial Governments is taken to the head "XLVI—Miscellaneous". The balance remaining under the deposit head after these transfers are made, is transferred at the end of each year to the revenue account of the Central Government as a miscellaneous item of revenue or expenditure (*see* Account No. 81).

**No. 108—ACCOUNT of EXCHANGE ON REMITTANCE ACCOUNTS for the period from 15th August 1947 to 31st March 1948.**

	Credits	Debits
	Rs.	Rs.
<b>A—Gain or Loss by Exchange on :—</b>		
Remittances through Reserve Bank . . . . .	..	15,54,783
Postal and Moyre Order transactions . . . . .	12,877	..
Miscellaneous . . . . .	6,78,720	..
<b>TOTAL</b> . . . . .	<b>6,91,597</b>	<b>15,54,783</b>
 Net Loss by exchange during the the period 15th August 1947 to 31st March 1948 . . . . .	 ..	 8,63,186
 <b>B—Loss by Exchange in respect of Sterling transactions transferred to—</b>		
<b>CENTRAL GOVERNMENT—</b>		
	<b>Rs.</b>	
Railways . . . . .	{ Capital . . . . .	28,458
	{ Revenue . . . . .	4,887
Defence Services (Revenue) . . . . .		1,07,043
Posts and Telegraphs . . . . .	{ Capital . . . . .	1,094
	{ Revenue . . . . .	905
Other transactions . . . . .	{ Capital . . . . .	7,12,227
	{ Revenue . . . . .	27,959
 <b>PROVINCIAL GOVERNMENTS—</b>		
Irrigation . . . . .	{ Capital . . . . .	2,208
	{ Revenue . . . . .	68
Electricity Schemes . . . . .	{ Capital . . . . .	1,842
	{ Revenue . . . . .	..
Other transactions . . . . .	{ Capital . . . . .	17
	{ Revenue . . . . .	45,913
<b>Total loss transferred</b> . . . . .	<b>9,33,021</b>	<b>..</b>
 Net credits brought to account under this head during the period 15 8-1947 to 31 3 1948 . . . . .	 69,835	 ..
<b>C.—Net Gain by Exchange transferred to the head "XLVI—Miscellaneous", vide Account No. 81 . . . . .</b>	<b>—69,835</b>	<b>..</b>
 <b>Balance on 31st March 1948</b> . . . . .	 <b>..</b>	 <b>..</b>

## Section Q.—Loans and Advances by the Central Government

This Section records transactions connected with the advances to Provincial and Foreign Governments and the Coorg Administration, loans to Indian States and loans and advances granted by the Central Government to local funds, etc. Loans granted by the Central Government to Government servants for house-building, purchase of motor conveyances and similar purposes, are also brought to account in this Section.

The grant to Government servants of house-building advances and advances for the purchase of conveyances, tents, etc., was discontinued by the Central Government from 13th May 1937 in the case of persons entering Government service after that date and from the 1st March 1938 in the case of others. This rule has since been relaxed and advances may be granted for the purchase of bicycles and other conveyances under certain conditions.

No. 109.—ACCOUNT of LOANS and ADVANCES by the CENTRAL GOVERNMENT showing the amounts ADVANCED and REPAID during the period 15th August 1947 to 31st March 1948 and the BALANCES of such LOANS, etc., at the commencement and close of that period.

	Balance, 15th Aug. 1947 (b)	Amount advanced	Total	Amount repaid	Balance, 31st March 1948	Amount of interest received and credited to Revenue (See Account Nos. 41 and 41-A)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Advances to Provincial Governments . . . . .	43,96,59,269	18,98,91,500	62,95,50,769	3,36,88,481	59,58,62,288	81,98,572
Advances to Crown Representative— Other Advances . . . . .	18,77,384	— 14,342	18,63,042	6,569	18,56,473	9,373
Advances to Foreign Governments . . . . .	4,76,96,439	..	4,76,96,439	..	4,76,96,439	..
Loans to Indian States and Notabilities— Loans to Indian States . . . . .	48,25,822	2,00,77,801	2,49,03,623	3,14,750	2,45,88,873	63,017
Loans to Notabilities . . . . .	53,530	..	53,530	200	53,330	..
<b>Total</b> . . . . .	<b>48,79,352</b>	<b>2,00,77,801</b>	<b>2,49,57,153</b>	<b>3,14,950</b>	<b>2,46,42,203</b>	<b>63,017</b>
Loans to Local Funds, etc.— Loans to Major Port Trusts and Port Funds . . . . .	5,18,6,568	..	5,18,26,568	39,30,402	4,78,96,166	10,25,156
Loans to Municipalities . . . . .	91,72,805	2,00,000	93,72,805	2,02,073	91,70,732	2,36,722
Regimental and other Loans . . . . .	2,86,965	..	2,86,965	13,864	2,73,101	12,553
Loans to District and Other Local Fund Committees . . . . .	59,19,512	1,28,000	60,47,512	1,54,243	58,93,269	2,26,451
Advances to Cultivators . . . . .	19,98,412	5,62,958	25,61,370	2,53,636	23,07,734	8,807
Advances under Special Laws . . . . .	98,77,354	15,00,000	1,13,77,354	1,55,330	1,12,22,024	3,28,930
Miscellaneous Loans and Advances . . . . .	2,87,66,398	80,28,568	3,67,94,966	92,41,204	2,75,53,782	9,63,700
<b>Total</b> . . . . .	<b>10,78,48,014</b>	<b>1,04,19,546</b>	<b>11,82,67,560</b>	<b>1,39,50,752</b>	<b>10,43,16,808</b>	<b>28,02,319</b>
Loans to Government Servants— House Building Advances . . . . .	—2,904	3,060	156	—562	718	225
Advances for the purchase of Motor Conveyances . . . . .	7,28,261	15,60,049	22,88,310	4,26,815	18,61,495	1,749
Advances for the purchase of Other Conveyances . . . . .	2,92,414	7,87,676	10,80,090	2,98,849	7,81,241	6,226
Passage Advances . . . . .	9,148	2,244	11,392	3,072	8,320	365
Other Advances . . . . .	648	— 96	552	552	..	9
<b>Total</b> . . . . .	<b>10,27,567</b>	<b>23,52,933</b>	<b>33,80,500</b>	<b>7,23,726</b>	<b>26,51,774</b>	<b>8,574</b>
<b>GRAND TOTAL</b> . . . . .	<b>60,20,88,025</b>	<b>(a) 22,27,27,438</b>	<b>82,57,15,463</b>	<b>4,66,89,478</b>	<b>77,70,25,985</b>	<b>1,10,81,660</b>

(a) Differs from the corresponding figures shown in the Appropriation Accounts due to certain corrections carried out after compilation of those accounts.  
(b) See para 3 of the note on page 307.



**Section B.—Loans and Advances by Provincial Governments**

This Section records the transactions connected with the loans and advances granted by Provincial Governments to local bodies, cultivators, etc. Loans to Government servants of Provincial Governments for house building and purchase of conveyances, etc., which carry interest at the prescribed rates, are also brought to account in this Section. Loans and Advances granted by the Government of Coorg are shown in this Section for the sake of convenience.

**No. 110—ACCOUNT of LOANS and ADVANCES by PROVINCIAL GOVERNMENTS, showing the amounts ADVANCED and REPAYED during the year ended 31st March 1948 and the Balances of such LOANS, etc. at the commencement and close of the year.**

	Balance, 1st April 1947	Amount Advanced	Total	Amount Repaid	Balance, 31st March 1948	Amount of Interest received and credited to Revenue (see account No. 41)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Government of Coorg</b>						
<b>Loans to Municipalities, Port Funds, etc</b>						
Advances to Cultivators . . . . .	5,395	20	5,415	262	5,153	..
<b>Government of Madras</b>						
<b>Loans to Municipalities, Port Funds, etc.—</b>						
Loans to Presidency Corporations, Port Trusts and other Port Funds . . . . .	2,14,71,120	56,29,500	2,71,00,620	11,53,829	2,59,46,791	7,88,179
Loans to Municipalities . . . . .	1,25,19,552	6,89,900	1,32,09,452	12,60,898	1,19,48,554	4,67,570
Loans to District and other Local Fund Committees . . . . .	25,71,423	55,000	26,26,423	9,49,316	16,77,107	89,149
Advances to Cultivators . . . . .	1,94,45,509	2,00,15,889	3,94,61,398	56,57,025	3,38,04,373	3,71,485
Advances under Special Laws . . . . .	22,953	..	22,953	5,323	17,630	1,897
Loans to Local Boards for Railway Construction . . . . .	5,57,131	..	5,57,131	68,832	4,88,299	25,656
Miscellaneous Loans and Advances . . . . .	46,41,914	4,87,32,016	5,33,73,930	3,49,01,053	1,84,72,877	3,08,463
<b>Total . . . . .</b>	<b>6,12,29,002</b>	<b>7,51,22,305</b>	<b>13,63,51,907</b>	<b>4,39,96,276</b>	<b>9,23,55,631</b>	<b>20,52,399</b>
<b>Loans to Government Servants—</b>						
Advances for purchase of Motor Con- veyances . . . . .	2,86,516	8,75,264	11,61,780	4,01,329	7,60,451	1,068
Advances for purchase of Other Con- veyances . . . . .	(a) 6,339	16,134	22,473	12,284	10,189	166
Passage Advances . . . . .	676	..	676	676	..	93
Other Advances . . . . .	114	380	474	1,600	— 1,126	316
<b>Total . . . . .</b>	<b>2,93,645</b>	<b>8,91,758</b>	<b>11,85,403</b>	<b>4,15,889</b>	<b>7,69,514</b>	<b>1,643</b>
<b>Total Government of Madras . . . . .</b>	<b>6,15,23,247</b>	<b>7,60,14,063</b>	<b>13,75,37,310</b>	<b>4,44,12,165</b>	<b>9,31,25,145</b>	<b>20,54,042</b>

(a) Differs from last year's closing balance by reason of correction since made.

No. 110.—ACCOUNT of LOANS and ADVANCES by PROVINCIAL GOVERNMENTS showing the amounts ADVANCED and REPAYD during the year ended 31st March 1948 and the Balances of such LOANS, etc. at the commencement and close of the year—*contd.*

	Balance, 1st April 1947 (a) 15th August 1947	Amount Advanced	Total	Amount Repaid	Balance, 31st March 1948	Amount of interest received and credited to Revenue (See Account No. 41)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Government of Bombay</b>						
<b>Loans to Municipalities, Port Funds, etc.—</b>						
Loans to Presidency Corporations, Port Trusts and Other Port Funds	9,18,24,553	..	9,18,24,553	71,04,850	8,47,19,703	40,28,086
Loans to Municipalities . . . . .	12,69,672	..	12,69,672	55,132	12,14,540	1,00,262
Loans to District and other Local Fund Committees . . . . .	2,42,711	1,30,794	3,73,505	52,813	3,29,692	..
Loans to Land-holders and other Notabilities . . . . .	1,30,148	..	1,30,148	..	1,30,148	..
Advances to Cultivators . . . . .	1,12,04,710	1,48,76,757	2,60,81,467	48,30,328	2,12,51,139	4,04,735
Miscellaneous Loans and Advances	16,87,595	5,37,075	22,24,670	3,55,388	18,69,282	15,113
<b>Total</b> . . . . .	<b>10,63,59,389</b>	<b>1,55,44,626</b>	<b>12,19,04,015</b>	<b>1,23,98,511</b>	<b>10,95,05,504</b>	<b>45,48,216</b>
<b>Loans to Government Servants—</b>						
House Building Advances . . . . .	9,563	1,475	11,038	3,691	7,347	170
Advances for purchase of Motor Conveyances . . . . .	73,816	2,33,894	3,07,710	1,12,501	1,95,209	1,239
Advances for purchase of Other Conveyances . . . . .	8,554	18,172	26,726	16,855	9,871	542
Passage Advances . . . . .	3,587	..	3,587	3,539	48	50
<b>Total</b> . . . . .	<b>95,520</b>	<b>2,53,541</b>	<b>3,49,061</b>	<b>1,36,586</b>	<b>2,12,475</b>	<b>2,001</b>
<b>Total Government of Bombay</b> . . . . .	<b>10,64,54,909</b>	<b>1,57,98,167</b>	<b>12,22,53,076</b>	<b>1,25,35,097</b>	<b>10,97,17,979</b>	<b>45,50,217</b>
<b>Government of West Bengal</b>						
<b>Loans to Municipalities, Port Funds, etc.—</b>						
Loans to Presidency Corporations, Port Trusts and other Port Funds	1,02,87,785	..	1,02,87,785	36,765	1,02,51,020	13,605
Loans to Municipalities . . . . .	28,21,331	4,59,238	32,71,569	82,044	31,89,525	42,014
Loans to District and other Local Fund Committees . . . . .	16,75,519	1,05,000	17,80,519	41,325	17,39,194	16,864
Advances to Cultivators . . . . .	1,04,43,096	3,24,391	1,07,67,487	18,91,542	88,75,945	2,36,390
Advances under Special Laws . . . . .	4,40,500	3,584	4,44,084	2,244	4,41,840	2,908
Miscellaneous Loans and Advances . . . . .	41,55,922	5,95,078	47,31,000	5,54,728	41,76,272	79,808
<b>Total</b> . . . . .	<b>2,93,04,153</b>	<b>(b) 14,78,291</b>	<b>3,12,82,444</b>	<b>(b) 26,08,648</b>	<b>2,86,73,796</b>	<b>3,91,589</b>
<b>Loans to Government Servants—</b>						
House Building Advances . . . . .	12,825	11,988	24,813	—110	24,923	1,592
Advances for purchase of Motor Conveyances . . . . .	59,956	97,663	1,57,619	50,671	1,06,948	1,768
Advances for purchase of Other Conveyances . . . . .	150	400	550	159	391	1
Passage Advances . . . . .	3,061	..	3,061	868	2,193	..
Other Advances . . . . .	256	200	456	87	369	..
<b>Total</b> . . . . .	<b>76,248</b>	<b>(b) 1,10,251</b>	<b>1,86,409</b>	<b>(b) 51,675</b>	<b>1,34,824</b>	<b>3,361</b>
<b>Total Government of West Bengal</b> . . . . .	<b>2,93,80,401</b>	<b>(b) 15,88,542</b>	<b>3,14,68,853</b>	<b>(b) 26,60,323</b>	<b>2,88,08,620</b>	<b>3,94,970</b>

(a) For Government of West Bengal only. See also para 3 of the note on page 307.

(b) Represents transactions for the period from 15th August 1947 to 31st March 1948.

No. 110.—ACCOUNT of LOANS and ADVANCES by PROVINCIAL GOVERNMENTS showing the amounts ADVANCED and REPAID during the year ended 31st March 1948 and the Balances of such LOANS, etc. at the commencement and close of the year—contd.

	Balance, 1st April 1947		Total	Amount Repaid	Balance, 31st March 1948	Amount of interest received and credited to Revenue (See Account No. 41)
	(a) 15th August 1947	Amount Advanced				
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Government of United Provinces</b>						
<b>Loans to Municipalities, Port Funds, etc.—</b>						
Loans to Municipalities . . . . .	2,44,37,979	39,60,520	2,83,98,499	12,90,481	2,71,02,018	6,11,121
Loans to District and other Local Fund Committees . . . . .	7,45,134	7,000	7,52,134	3,19,326	4,32,808	12,593
Advances to Cultivators . . . . .	49,09,546	32,82,561	81,92,107	19,55,030	62,37,077	1,11,182
Advances under Special Laws . . . . .	2,50,41,603	14,47,391	2,64,88,994	15,13,844	2,49,75,150	13,15,683
Miscellaneous Loans and Advances . . . . .	8,39,226	5,28,000	13,67,226	3,37,986	10,29,240	8,516
<b>Total . . . . .</b>	<b>5,59,73,488</b>	<b>92,25,472</b>	<b>6,51,98,960</b>	<b>54,22,667</b>	<b>5,97,76,293</b>	<b>20,59,495</b>
<b>Loans to Government Servants—</b>						
House Building Advances . . . . .	43,497	45,924	89,421	15,080	74,335	3,127
Advances for purchase of Motor Conveyances . . . . .	88,785	3,60,087	4,48,872	83,852	3,65,020	15
Advances for purchase of other Conveyances . . . . .	7,265	10,602	17,867	8,274	9,593	127
Passage Advances . . . . .	..	..	..	81	— 81	..
Other Advances . . . . .	300	..	300	— 1	301	..
<b>Total . . . . .</b>	<b>1,39,847</b>	<b>4,16,613</b>	<b>5,56,460</b>	<b>1,07,292</b>	<b>4,49,168</b>	<b>3,569</b>
<b>Total Government of United Provinces . . . . .</b>	<b>5,61,13,335</b>	<b>96,42,085</b>	<b>6,57,55,420</b>	<b>55,29,959</b>	<b>6,02,25,461</b>	<b>20,62,764</b>
<b>Government of East Punjab</b>						
<b>Loans to Municipalities, Port Funds, etc.—</b>						
Loans to Municipalities . . . . .	13,76,569	..	13,76,569	98,903	12,77,666	56,649
Loans to District and other Local Fund Committees . . . . .	300	..	300	..	300	12
Loans to Land-holders and other Notabilities . . . . .	25,000	..	25,000	..	25,000	..
Advances to Cultivators . . . . .	6,80,067	74,16,229	80,96,296	82,985	80,13,311	19,379
Miscellaneous Loans and Advances . . . . .	2,11,287	33,49,962	35,61,249	..	35,61,249	..
<b>Total . . . . .</b>	<b>22,93,223</b>	<b>(b) 1,07,66,191</b>	<b>1,30,59,414</b>	<b>(b) 1,81,888</b>	<b>1,28,77,526</b>	<b>75,049</b>
<b>Loans to Government Servants—</b>						
House Building Advances . . . . .	35,320	..	35,320	6,942	28,478	..
Advances for purchase of Motor Conveyances . . . . .	1,62,384	62,136	2,24,520	21,633	2,02,887	..
Advances for purchase of Other Conveyances . . . . .	3,244	..	3,244	930	2,314	48
<b>Total . . . . .</b>	<b>2,00,948</b>	<b>(b) 62,136</b>	<b>2,63,084</b>	<b>(b) 29,405</b>	<b>2,33,679</b>	<b>48</b>
<b>Total Government of East Punjab . . . . .</b>	<b>24,94,171</b>	<b>(b) 1,08,28,327</b>	<b>1,33,22,498</b>	<b>(b) 2,11,293</b>	<b>1,31,11,205</b>	<b>75,083</b>

(a) For Government of East Punjab only. See also para 3 of the note on page 307.

(b) Represents transactions for the period from 15th August 1947 to 31st March 1948.

No. 110.—ACCOUNT of LOANS and ADVANCES by PROVINCIAL GOVERNMENTS showing the amounts ADVANCED and REPAID during the year ended 31st March 1948 and the Balances of such LOANS, etc. at the commencement and close of the year—*contd.*

	Balance, 1st April 1947	Amount Advanced	Total	Amount Repaid	Balance, 31st March 1948	Amount of Interest received and credited to Revenue (See Account No. 41)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Government of Bihar</b>						
<b>Loans to Municipalities, Port Funds, etc.—</b>						
Loans to Municipalities . . . .	15,60,244	1,90,100	17,50,344	93,801	16,56,543	48,318
Loans to District and other Local Fund Committees . . . . .	40,40,508	..	40,40,508	5,10,303	35,30,205	1,51,451
Loans to Land-holders and other Notabilities . . . . .	2,345	..	2,345	334	2,011	147
Advances to Cultivators . . . .	39,99,150	18,15,328	58,14,478	3,15,114	54,99,364	44,803
Advances under Special Laws . .	5,04,121	1,13,564	6,17,685	91,487	5,26,198	17,566
Miscellaneous Loans and Advances .	(a) 1,36,531	4,02,395	5,38,926	30,700	5,08,226	2,084
<b>Total . . . . .</b>	<b>1,02,42,899</b>	<b>25,21,387</b>	<b>1,27,64,286</b>	<b>10,41,739</b>	<b>1,17,22,547</b>	<b>2,64,369</b>
<b>Loans to Government Servants—</b>						
House Building Advances . . . .	19,382	4,461	23,843	10,641	13,202	637
Advances for purchase of Motor Con- veyances . . . . .	1,00,594	1,72,723	2,73,317	82,552	1,90,765	285
Advances for purchase of Other Con- veyances . . . . .	2,733	2,410	5,143	1,671	3,472	..
<b>Total . . . . .</b>	<b>1,22,709</b>	<b>1,79,594</b>	<b>3,02,303</b>	<b>94,864</b>	<b>2,07,439</b>	<b>922</b>
<b>Total Government of Bihar . . . .</b>	<b>1,03,65,608</b>	<b>27,00,981</b>	<b>1,30,66,589</b>	<b>11,36,603</b>	<b>1,19,29,986</b>	<b>2,65,291</b>
<b>Government of Central Provinces and Berar</b>						
<b>Loans to Municipalities, Port Funds etc.—</b>						
Loans to Municipalities . . . .	77,68,198	25,39,000	1,03,07,198	2,19,193	1,00,88,005	2,78,807
Loans to District and other Local Fund Committees . . . . .	1,57,190	..	1,57,190	5,372	1,51,818	5,502
Loans to Land-holders and other Notabilities . . . . .	6,34,938	..	6,34,938	..	6,34,938	12,000
Advances to Cultivators . . . .	67,20,647	1,29,09,700	1,96,30,347	45,28,920	1,51,01,427	1,87,873
Miscellaneous Loans and Advances .	(a) 10,19,565	26,42,500	36,62,065	6,77,367	29,84,698	8,104
<b>Total . . . . .</b>	<b>1,63,00,538</b>	<b>1,80,91,200</b>	<b>3,43,91,738</b>	<b>54,30,852</b>	<b>2,80,60,886</b>	<b>4,92,288</b>
<b>Loans to Government Servants—</b>						
House Building Advances . . . .	4,925	12,653	17,578	1,902	15,676	641
Advances for purchase of Motor Con- veyances . . . . .	33,526	1,63,820	1,97,346	67,680	1,29,666	443
Advances for purchase of Other Con- veyances . . . . .	9,535	16,011	25,546	10,941	14,605	102
<b>Total . . . . .</b>	<b>47,986</b>	<b>1,92,484</b>	<b>2,40,470</b>	<b>80,523</b>	<b>1,59,947</b>	<b>1,186</b>
<b>Total Government of Central Provinces and Berar . . . . .</b>	<b>1,63,48,524</b>	<b>1,82,83,684</b>	<b>3,46,32,208</b>	<b>55,11,375</b>	<b>2,91,20,833</b>	<b>4,93,472</b>

(a) Differs from last year's closing balance by reason of correction since made.

No. 110.— ACCOUNT of LOANS and ADVANCES by PROVINCIAL GOVERNMENTS showing the amounts ADVANCED and REPAYED during the year ended 31st March 1948 and the Balances of such LOANS, etc. at the commencement and close of the year—*contd.*

	Balance, 1st April 1947	Amount Advanced	Total	Amount Repaid	Balance, 31st March 1948	Amount of interest received and credited to Revenue (See Account No. 41)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Government of Assam</b>						
<b>Loans to Municipalities, Port Funds, etc.—</b>						
Loans to Municipalities . . . .	(a) 98,815	..	98,815	9,163	89,652	4,226
Loans to District and other Local Fund Committees . . . .	1,27,067	..	1,27,067	11,255	1,15,412	2,615
Loans to Land-holders and other Notabilities . . . .	50,000	50,000	1,00,000	..	1,00,000	2,000
Advances to Cultivators . . . .	13,19,373	3,77,714	16,97,087	1,11,342	15,85,745	8,617
Miscellaneous Loans and Advances .	(a) 80,004	2,458	82,462	78,236	4,226	3,346
<b>Total . . . . .</b>	<b>16,75,259</b>	<b>4,30,172</b>	<b>21,05,431</b>	<b>2,10,396</b>	<b>18,95,035</b>	<b>20,804</b>
<b>Loans to Government Servants—</b>						
House Building Advances . . . .	1,88,388	1,77,695	3,66,083	71,344	2,94,739	12,251
Advances for purchase of Motor Conveyances . . . . .	54,141	1,11,380	1,65,521	37,460	1,28,061	684
Advances for purchase of Other Conveyances . . . . .	(a) 17,286	16,482	33,768	12,870	20,898	533
Passage Advances . . . . .	1,938	..	1,938	682	1,256	..
Other Advances . . . . .	18,975	2,570	21,545	8,781	12,764	20
<b>Total . . . . .</b>	<b>2,80,728</b>	<b>3,08,127</b>	<b>5,88,855</b>	<b>1,31,137</b>	<b>4,57,718</b>	<b>13,443</b>
<b>Total Government of Assam . . . . .</b>	<b>19,55,987</b>	<b>7,38,299</b>	<b>26,94,286</b>	<b>3,41,533</b>	<b>23,52,753</b>	<b>34,247</b>

(a) Differs from last year's closing balance by reason of correction since made.

N. to V.—Debt, Deposits, Advances, etc.

No. 110.—ACCOUNT of LOANS and ADVANCES by PROVINCIAL GOVERNMENTS showing the amounts ADVANCED and REPAYED during the year ended 31st March 1948 and the Balance of such LOANS, etc. at the commencement and close of the year—concl'd.

	Balance, 1st April 1947	Amount Advanced	Total	Amount Repaid	Balance, 31st March 1948	Amount of interest received and credited to Revenue (See Account No. 41)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Government of Orissa</b>						
<b>Loans to Municipalities, Port Funds, etc.—</b>						
Loans to Municipalities . . . .	71,812	..	71,812	11,132	60,680	1,758
Loans to District and other Local Fund Committees . . . .	(a) 1,32,611	50,000	1,82,611	9,930	1,72,681	5,318
Advances to Cultivators . . . .	71,06,224	28,59,031	99,65,255	16,85,456	82,79,799	91,676
Advances under Special Laws . . . .	7625	5,00,000	5,00,625	64	5,00,561	8
Miscellaneous Loans and Advances . . . .	(a) 16,53,222	2,36,97,870	2,53,51,092	2,07,08,840	46,42,252	1,41,242
<b>Total</b>	<b>89,64,494</b>	<b>2,71,06,901</b>	<b>3,60,71,305</b>	<b>2,24,15,422</b>	<b>1,36,55,973</b>	<b>2,40,012</b>
<b>Loans to Government Servants—</b>						
House Building Advances . . . .	31,237	13,406	44,643	10,836	33,807	100
Advances for the purchase of Motor Conveyances . . . .	22,190	76,130	98,320	24,485	73,835	75
Advances for purchase of Other Con- veyances . . . .	(a) 3,584	14,838	18,422	8,923	9,499	76
<b>Total</b>	<b>57,011</b>	<b>1,04,374</b>	<b>1,61,385</b>	<b>44,244</b>	<b>1,17,141</b>	<b>311</b>
<b>Total Government of Orissa</b>	<b>90,21,505</b>	<b>2,72,11,275</b>	<b>3,62,32,780</b>	<b>2,24,59,666</b>	<b>1,37,73,114</b>	<b>2,40,323</b>

(a) Differs from last year's closing balance by reason of correction since made.

Section S.—Remittances

Remittances between England and India

The transactions brought to account under this head are classified under the following minor heads:—

- (i) Revenue Receipts.
- (ii) Capital Receipts.
- (iii) Expenditure on Revenue Account.
- (iv) Capital expenditure outside the Revenue Account.
- (v) Net disbursements on behalf of Coorg Administration.
- (vi) Net disbursements on behalf of Railways.
- (vii) Net disbursements on behalf of Provincial Governments.
- (viii) Remittance; Miscellaneous Accounts between England and India.

2. Prior to 1st April 1937, all transactions in England falling under the heads (i) to (vii) of the Central Government and Provincial Governments were adjusted as far as possible under final heads in the Central and Provincial Sections in the books of the Accounting Authorities in England. This procedure has been changed from 1st April 1937 and all English transactions of the Central Government and of the Provinces with the exception of those representing genuine sterling liabilities or assets are now passed on to India through the Remittance Account to be brought to account along with similar transactions in this country. These transactions are shown in lump under the respective heads in Account No. 111.

3. The transactions under (viii) "Miscellaneous Accounts between England and India" fall into two classes:—

(i) Transactions put through by the agency of Government on behalf of third parties, chiefly, the Government of the United Kingdom, involving cash recoveries from or cash payments to them against corresponding payments or receipts in India on their behalf, such as recoverable expenditure incurred in India on account of the War Office or the Admiralty and expenditure incurred in England on behalf of Local Funds, Indian States etc.

(ii) Transactions which require final adjustment in the Indian Accounts. Such transactions mostly appear in the High Commissioner's accounts. With the gradual extension of the functions of the High Commissioner as agent to the Government of India, the number of transactions of this nature in the accounts of the Secretary of State for Commonwealth Relations has been gradually diminishing.

The details of transactions falling under classes (i) and (ii) are given in Account No. 111. The various descriptive heads under which these transactions are shown indicate their nature.

4. With the exception mentioned in the explanatory note under 'Receipts and expenditure in England' at page 277, all transactions in England relating to the Defence Services are passed on to India under the Sub-Major Heads A to D.

No. 111—ABSTRACT STATEMENT showing in respect of Remittances between ENGLAND and INDIA the TRANSACTIONS during the period from 15th August 1947 to 31st March 1948 and the BALANCE unadjusted on 15th August 1947 and 31st March 1948.

	UNADJUSTED BALANCES		TRANSACTIONS DURING THE PERIOD 15-8-1947 TO 31-3-1948				UNADJUSTED BALANCES	
	15TH AUGUST 1947		INDIA		ENGLAND		31ST MARCH 1948	
	Debits	Credits	Debits (Payments)	Credits (Receipts)	Debits (Payments)	Credits (Receipts)	Debits	Credits
<b>A.—ACCOUNTS WITH THE SECRETARY OF STATE</b>	£	£	£	£	£	£	£	£
<b>I—Items adjustable in India—</b>								
Revenue and Expenditure met from Revenue—								
Civil . . . . .	..	130	495,383	637,309	637,309	495,383	..	130
Posts and Telegraphs . . . . .	..	..	..	27	27	..	..	..
Defence Services . . . . .	..	..	12,912	3,819,931	3,819,931	12,912	..	..
Capital Accounts outside the Revenue Account—								
Civil . . . . .	..	..	..	..	..	..	..	..
Defence Services . . . . .	..	..	..	427,771	427,771	..	..	..
Net Disbursement on behalf of Coorg Administration . . . . .	..	..	..	149	149	..	..	..
Net Disbursements on behalf of Railways . . . . .	..	..	..	68,294	68,294	..	..	..
<b>TOTAL I—Items adjustable in India—Carried over</b>	..	130	508,295	4,953,481	4,953,481	508,295	..	130

No. 111—ABSTRACT STATEMENT showing in respect of Remittances between ENGLAND and INDIA the TRANSACTIONS during the period from 15th August, 1947 to 31st March 1948 and the BALANCES unadjusted on 15th August 1947 and 31st March 1948—*contd.*

	UNADJUSTED BALANCES		TRANSACTIONS DURING THE PERIOD 15-8-1947 TO 31-3-1948				UNADJUSTED BALANCES	
	15TH AUGUST 1947		INDIA		ENGLAND		31ST MARCH 1948	
	Debits	Credits	Debits (Payments)	Credits (Receipts)	Debits (Payments)	Credits (Receipts)	Debits	Credits
	£	£	£	£	£	£	£	£
Brought forward	..	130	508,295	4,953,481	4,953,481	508,295	..	130
<b>A.—ACCOUNTS WITH THE SECRETARY OF STATE—<i>contd.</i></b>								
Items adjustable in India— <i>contd.</i>								
Net Disbursements on behalf of Provincial Governments—								
Government of Madras	..	..	..	8,803	8,803	..	..	..
Government of Bombay	..	..	..	9,464	9,464	..	..	..
Government of West Bengal	..	..	..	..	..	..	..	..
Government of United Provinces	..	..	..	8,096	8,096	..	..	..
Government of East Punjab	..	..	..	..	..	..	..	..
Government of Bihar	..	..	..	4,331	4,331	..	..	..
Government of Central Provinces and Berar	..	..	..	2,543	2,543	..	..	..
Government of Assam	..	..	..	4,797	4,797	..	..	..
Government of Orissa	..	..	..	134	134	..	..	..
Account with the Government of Pakistan	..	..	..	31,598	33,786	..	2,188	..
<b>TOTAL</b>	..	130	508,295	5,023,247	5,025,435	508,295	2,188	130
Remittance: Miscellaneous Accounts between England & India—								
Postal and Money Order Transactions with Colonial Administrations	..	..	556,513	..	..	556,513	..	..
Capital Outlay on Industrial Development Fertilizer Factory Schemes	34,259	..	..	..	..	..	34,259	..
Capital Outlay on State Trading schemes.	..	5,535	..	1	1	..	..	5,535
Purchases of Food Deptt.	..	..	..	..	..	..	..	..
Purchases of Milk Products	..	..	..	..	..	..	..	..
Payments authorised on L.A.F.A. 602	..	..	..	263,509	263,509	..	..	..
Encashment of Indian Post Office Cash Certificates	..	..	..	19,514	19,514	..	..	..
Purchases in the U. S. A. and Dominions, etc.	..	18,391	..	8,674,284	8,674,284	..	..	18,391
Exchange Adjustment on Remittance Transactions	..	..	..	..	..	..	..	..
Miscellaneous—								
Civil	..	419,402	3,830	14,748	18,217	67,878	..	4,79,981
Defence Services	4,940	..	4,126	130,570	733,735	2,079,286	..	1,467,055
<b>TOTAL—Miscellaneous Accounts between England and India</b>	<b>39,199</b>	<b>443,328</b>	<b>564,469</b>	<b>9,102,626</b>	<b>9,709,260</b>	<b>2,703,677</b>	<b>34,259</b>	<b>1,970,962</b>
<b>TOTAL—Items adjustable in India—Carried over</b>	<b>39,199</b>	<b>443,458</b>	<b>1,072,764</b>	<b>14,125,873</b>	<b>14,734,695</b>	<b>3,211,972</b>	<b>36,447</b>	<b>1,971,092</b>



No. 111 ABSTRACT STATEMENT showing in respect of Remittances between ENGLAND and INDIA the TRANSACTIONS during the period from 15th August 1947 to 31st March 1948 and the BALANCES unadjusted on 15th August 1947 and 31st March 1948—*contd.*

	UNADJUSTED BALANCE		TRANSACTIONS DURING THE PERIOD 15-8-1947 TO 31-3-1948				UNADJUSTED BALANCE	
	15TH AUGUST 1947		INDIA		ENGLAND		31st MARCH 1948	
	Debits	Credits	Debits (Payments)	Credits (Receipts)	Debits (Payments)	Credits (Receipts)	Debits	Credits
	£	£	£	£	£	£	£	£
Brought forward ..	39,199	443,458	1,072,764	14,125,873	14,734,695	3,211,972	36,447	1,071,092
<b>A.—ACCOUNTS WITH THE SECRETARY OF STATE—<i>contd.</i></b>								
<b>II.—Items adjustable in England</b>								
Remittance : Miscellaneous Accounts between England and India—								
Effects of deceased British Officers and men ..		7,197		21,266	90			28,373
Light Dues payable to the Board of Trade ..		1,841	27	1,922	673			2,063
Remittances by British Troops for payment to the British Post Office ..	16,354		19,752	13	—26,383		9,710	
Board of Trade Transport ..	13,736		4,797				18,553	
Recoverable War Expenditure ..	47,670,000						47,670,000	
Payments authorised on A. F. O. 1706 (Air Ministry) ..	7,888		1,174			1,679	7,383	
Pensions, etc., issued on behalf of the War Office ..	8,375		8,147			6,566	9,956	
Pensions, etc., issued on behalf of the Admiralty ..	616		170				786	
Pensions, etc., issued on behalf of his Majesty's Paymaster-General ..	8,149		1,772			2,110	7,811	
Postal and Money Order Transactions with the United Kingdom ..	186,171		500,724	122,825	—185,572		378,498	
Bills of Exchange drawn on the Admiralty—								
Civil ..	15,000		142,500			157,500		
Defence Services ..								
Balances of Indian Shipping Master's Accounts ..	1,048		5,109	3,664		—8,003	10,496	
Bills drawn on account of African Protectorates and the Emigration of Coolies ..		3,729	2,026			1,174		2,877
Maternity benefit paid in India ..	503		48	2		400	149	
Payments chargeable to the Ministry of Pensions ..	56,425		23,560	10,252		8,259	61,474	
Dominion Officers serving in India ..	139						139	
Sterling Family Pension Funds								
Indian Civil Services Family Pension Fund (Untransferred) ..	6,939		2,743	5,456	987		5,213	
Superior Services (India) Family Pension Fund (Untransferred) ..		514	34	1,254	135			1,599
Indian Military Service Family Pension Fund ..	252				1		253	
Indian Military Widows' and Orphans' Fund ..		976			442			534
National Health Insurance Contribution ..		16,133	90	5,164				21,267
Indian Civil Service family Pension Fund (Transferred) ..		10,185						10,185
Purchases in India on behalf of Dominion and other Foreign Governments ..	184,431		46,102	892		52,541	171,100	
Maintenance of British and Foreign Evacuees ..	260,068		15,242	1,784		49,233	224,293	
Casual remittances for payments by I. O. ..	497						497	
<b>Miscellaneous—</b>								
Civil ..	2,813,024		226,090	21,229	23,420	986,980	2,054,325	
Defence Services ..	5,077,044		4,800,640	1,117,859	66,745	360,717	8,465,853	
<b>TOTAL—II.—Items adjustable in England</b> ..	<b>56,326,679</b>	<b>49,575</b>	<b>5,794,747</b>	<b>1,313,592</b>	<b>—119,462</b>	<b>1,619,156</b>	<b>59,096,499</b>	<b>67,532</b>
<b>Total—A—Account with the Secretary of State—</b>								
Carried over ..	56,365,878	484,033	6,867,511	15,439,455	14,615,233	4,631,128	59,132,936	2,038,030

(\*) Differs from last year's closing balance on account of correction since made.

H. to V.—Debt, Deposits, Advances, etc.

No. 111—ABSTRACT STATEMENT showing in respect of Remittances between ENGLAND and INDIA the TRANSACTIONS during the period from 15th August 1947 to 31st March 1948 and the BALANCES unadjusted on 15th August 1947 and 31st March 1948—*contd.*

	UNADJUSTED BALANCES		TRANSACTIONS DURING THE PERIOD 15-8-1947 TO 31-3-1948				UNADJUSTED BALANCES	
	15TH AUGUST 1947		INDIA		ENGLAND		31ST MARCH 1948	
	Debits	Credits	Debits (Payments)	Credits (Receipts)	Debits (Payments)	Credits (Receipts)	Debits	Credits
	£	₹	₹	£	£	£	£	₹
Brought forward . . . . .	56,365,878	484,033	6,867,511	15,439,455	14,615,233	4,831,128	59,132,936	2,038,930
<b>B—ACCOUNTS WITH THE HIGH COMMISSIONER FOR INDIA—</b>								
<b>III—Items adjustable in India—</b>								
<b>Revenue and Expenditure met from Revenue—</b>								
Civil . . . . .	..	7,185	287,396	1,063,353	1,062,261	287,396	..	8,277
Posts and Telegraphs . . . . .	..	..	..	39,000	39,000	..	..	..
Defence Services . . . . .	..	..	5,692	814,612	814,612	5,692	..	..
<b>Capital Accounts outside the Revenue Account—</b>								
Civil . . . . .	..	..	..	91,035	91,035	..	..	..
Posts and Telegraphs . . . . .	..	..	..	47,174	47,174	..	..	..
Defence Services . . . . .	..	..	..	7,211	7,211	..	..	..
Net Disbursements on behalf of the Coorg Administration . . . . .	..	..	..	2,007	2,007	..	..	..
Net Disbursement on behalf of Railways . . . . .	..	..	..	1,457,690	1,457,690	..	..	..
<b>Net Disbursement on behalf of Provincial Governments—</b>								
Government of Madras . . . . .	..	..	..	348,178	348,178	..	..	..
Government of Bombay . . . . .	..	..	..	224,184	224,184	..	..	..
Government of West Bengal . . . . .	..	..	..	82,526	82,526	..	..	..
Government of United Provinces . . . . .	..	..	..	290,804	290,804	..	..	..
Government of East Punjab . . . . .	..	..	..	109,064	109,064	..	..	..
Government of Bihar . . . . .	..	..	..	152,109	152,109	..	..	..
Government of Central Provinces and Bihar . . . . .	..	..	..	157,893	157,808	..	8	..
Government of Assam . . . . .	..	..	..	76,824	76,824	..	..	..
Government of Orissa . . . . .	..	..	..	15,094	15,094	..	..	..
Net Disbursements on behalf of Government of Pakistan . . . . .	..	..	..	52,601	52,601	..	..	..
<b>Total carried over</b> . . . . .	93 56,365,878	7,185 484,033	293,088 6,867,511	5,031,359 15,439,455	5,030,182 14,615,233	293,088 4,831,128	8 59,132,936	8,277 2,038,930

No. 111—ABSTRACT STATEMENT showing in respect of Remittances between ENGLAND and INDIA the TRANSACTIONS during the period from 15th August 1947 to 31st March 1948 and the BALANCES unadjusted on 15th August 1947 and 31st March 1948—contd.

	UNADJUSTED BALANCES		TRANSACTIONS DURING THE PERIOD 15-8-1947 TO 31-3-1948				UNADJUSTED BALANCES	
	15TH AUGUST 1947		INDIA		ENGLAND		31ST MARCH 1948	
	Debits	Credits	Debits (Payments)	Credits (Receipts)	Debits (Payments)	Credits (Receipts)	Debits	Credits
	£	£	£	£	£	£	£	£
Brought forward	56,365,878	484,033	6,867,511	15,439,455	14,615,233	4,831,128	59,132,936	2,038,930
<b>B.—ACCOUNTS WITH THE HIGH COMMISSIONER FOR INDIA—contd.</b>	93	7,185	293,088	5,031,359	5,030,182	293,088	8	8,277
<b>C.—Items adjustable in India—concl'd.</b>								
Remittances: Miscellaneous Accounts between England and India—								
Indian Civil Service Provident Fund	..	107	3,771	208	238	4,304	..	610
Indian Civil Service (Non-European Members) Provident Fund	..	256	124	..	..	105	..	237
Recoveries on account of Motor Car Advances—Civil	12	..	196	338	338	652	..	444
Capital outlay on Industrial Development	66,492	..	..	636,608	636,771	..	66,655	..
General Provident Fund—Civil	..	873	2,370	..	150	3,308	..	1,661
Defence Services	..	..	1,494	..	..	1,474	20	..
Sundry Provident Funds—								
Civil	..	906	1,570	1,971	2,210	1,615	..	712
Defence Services	..	13	3,345	13,325	13,726	3,111	622	..
Vizagapatam Port	..	1,164	..	..	1,164	..	..	..
Capital Outlay on State Trading Schemes	57,723	..	..	34,708,086	34,706,585	..	58,222	..
Capital Stores for Broadcasting	12	..	..	..	..	..	12	..
Superior Services (India) Family Pension Fund (Untransferred)	83	..	340	3,314	3,314	340	83	..
Capital Outlay on War Schemes	1,118,701	..	..	..	..	..	1,118,701	..
Passage Advance to Government Officers	10	..	40	..	72	47	75	..
Encashment of Indian Post Office Cash Certificates	..	..	..	13,038	13,038	..	..	..
Stores for Road Development	902	..	..	21	67,241	..	68,122	..
Stores for Civil Aviation	83	..	..	..	..	..	83	..
Stores for Military Engineer Services	..	..	..	..	..	..	..	..
Capital Stores for Salt Works (Civil)	1,438	..	..	..	..	..	1,438	..
Interim Fisheries	834	..	..	..	..	..	834	..
Concession Passages—								
Civil	4,802	..	..	1,371	1,433	..	4,864	..
Defence Services	..	..	..	4,285	4,405	..	120	..
Passage Rebates—								
Civil	165	..	17	..	..	130	52	..
Stores charged to Local Funds and Indian States	13,049	..	..	4,065	10,915	..	19,899	..
India Supply Mission in U. S. A.	..	..	..	12,041,059	12,041,059	..	..	..
<b>Miscellaneous—</b>								
Civil	..	1,973,485	76,297	1,462,110	1,728,352	75,871	..	1,706,817
Defence Services	2,019	..	4,676	8,261	8,005	4,827	1,552	..
Pay and Pensions debitable to Local Funds, etc.	239	..	..	1,688	1,993	..	546	..
Stores for Mints (Copper)	29,469	..	..	19,000	29,469	..	39,938	..
Stores for Lighthouses and Lightships	30	..	..	..	..	..	30	..
<b>TOTAL—Miscellaneous Accounts between England and India</b>	<b>1,296,063</b>	<b>1,976,804</b>	<b>94,240</b>	<b>48,916,746</b>	<b>49,270,478</b>	<b>95,844</b>	<b>1,381,868</b>	<b>1,710,481</b>
<b>TOTAL—J.—Items adjustable in India—carried over</b>	<b>1,296,156</b>	<b>1,983,989</b>	<b>387,328</b>	<b>53,943,105</b>	<b>54,300,669</b>	<b>389,932</b>	<b>1,381,876</b>	<b>1,718,758</b>
	56,365,878	484,033	6,867,511	15,439,455	14,615,233	4,831,128	59,132,936	2,038,930

No. 111—ABSTRACT STATEMENT showing in respect of Remittances between ENGLAND and INDIA the TRANSACTIONS during the period from 15th August 1947 to 31st March 1948 and the BALANCES unadjusted on 15th August 1947 and 31st March, 1948—concl'd.

	UNADJUSTED BALANCES		TRANSACTIONS DURING THE PERIOD 15-8-1947 TO 31-3-1948				UNADJUSTED BALANCES	
	15TH AUGUST 1947		INDIA		ENGLAND		31st MARCH 1948	
	Debits	Credits	Debits (Payments)	Credits (Receipts)	Debits (Payments)	Credits (Receipts)	Debits	Credits
	£	£	£	£	£	£	£	£
Brought forward	56,365,878	484,033	6,867,511	15,439,455	14,615,233	4,831,128	59,132,936	2,038,930
	1,296,156	1,983,989	387,328	53,948,105	54,300,660	388,932	1,381,876	1,718,758
<b>II—Items adjustable in England—</b>								
Remittance : Miscellaneous Accounts between England and India—								
Miscellaneous—								
Civil . . . . .	20,569	..	223,480	1,042	—260	58,898	183,849	..
Defence Services . . . . .	322	..	..	..	59	269	122	..
<b>TOTAL II—Items adjustable in England . . . . .</b>	<b>20,891</b>	<b>..</b>	<b>223,480</b>	<b>1,042</b>	<b>—201</b>	<b>59,157</b>	<b>183,971</b>	<b>..</b>
<b>TOTAL B—Accounts with the High Commissioner for India.</b>	<b>1,317,047</b>	<b>1,983,989</b>	<b>610,808</b>	<b>53,949,147</b>	<b>54,300,459</b>	<b>448,089</b>	<b>1,565,847</b>	<b>1,718,758</b>
<b>TOTAL—Remittance Account Between England and India . . . . .</b>	<b>57,682,925</b>	<b>2,468,022</b>	<b>7,478,319</b>	<b>69,388,602</b>	<b>68,915,692</b>	<b>5,279,217</b>	<b>60,698,783</b>	<b>3,757,688</b>
<b>TOTAL Remittance Account in Rupees</b>	<b>..</b>	<b>..</b>	<b>(a) 9,97,10,923</b>	<b>(a) 92,51,81,891</b>	<b>(a) 91,88,75,884</b>	<b>(a) 7,03,89,557</b>	<b>..</b>	<b>..</b>

(a) The total debits and total credits differ from the corresponding amounts shown in Account No. 4 on account of :—

	Dr.	Cr.
(i) Central Government Suspense included in Account No. 4 only (Defence)	3,84,797	2,85,52,875
(ii) Central Government Suspense (Railways) of the High Commissioner for India in U. K.'s annual account included in Account No. 4	4,38,859	..
(iii) Write back of erroneous adjustments of 1946-47 and 1947-48 (Pre-partition)	—709	—17
(iv) Difference due to rounding	—1	..
	<u>8,22,946</u>	<u>2,85,52,858</u>

**Section T.—Transfer of Cash between England and India.**

Cash Remittances from India to England and *vice versa* of funds belonging to India are made through the Reserve Bank of India. The remittances are effected at the market rate of the day for telegraphic transfers subject to the proviso that if a large transfer has to be made in connection with the floatation or replacement of a sterling loan or analogous operation and if it is consi-

dered by Government or the Reserve Bank that it would be inappropriate to apply the rate of a single day, an average rate based on a longer period may be fixed by agreement between the parties. These remittances are brought to account under the head "Transfer of Cash between England and India" — *vide* Account No. 112.

**No. 112.—STATEMENT of TRANSFERS of Cash between England and India.**

Amount outstanding on 15th August 1947		Transactions during the period 15-8-1947 to 31-3-1948				Amount outstanding on 31st March 1948	
		India		England			
Cr. Rs.	Dr. Rs.	Cr. Rs.	Dr. Rs.	Cr. Rs.	Dr. Rs.	Cr. Rs.	Dr. Rs.
--	43,22,448	11,53,33,334	1,01,21,65,007	88,00,43,146	..	..	2,11,10,975*

\* Represents amounts repaid by the Secretary of State on 31st March 1948 against which opposite payment in India was adjusted by the Bank of India early in 1948-49 and also net loss/gain on India stock acquired under Special arrangements, adjustment of which was effected 1948-49.

No. 113.—STATEMENT showing the DISTRIBUTION between Charged and  $\frac{\text{Voted}}{\text{Authorised}}$  of the Expenditure etc., heads for the year

Heads of Expenditure	Central Government (b)		Government of Madras		Government of Bombay		Government of West Bengal (b)		Government of United Provinces	
	Charged	Voted	Charged	Voted	Charged	Voted	Charged	Authorised	Charged	Voted
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>N.—Public Debt</i>										
I.—Permanent Debt . . .	..	..	..	..	..	..	..	..	..	..
II.—Floating Debt . . .	..	..	..	..	..	..	..	..	..	..
III.—Loans from the Central Government . . .	..	..	..	..	77,90,464	..	..	..	..	..
<i>P.—Deposits and Advances</i>										
Part I.—Deposits bearing Interest—										
(A) Reserve Funds—										
Depreciation Reserve Fund—Railways . . .	..	3,28,89,937	..	..	..	..	..	..	..	..
Railway Reserve Fund . . .	..	2,58,53,295	..	..	..	..	..	..	..	..
Railway Betterment Fund . . .	..	58,94,362	..	..	..	..	..	..	..	..
Part II.—Deposits not bearing Interest—										
(B) Reserve Funds—										
Provincial Road Fund . . .	..	..	..	..	6,35,106	..	..	..	..	..
Depreciation Reserve Fund—										
Government Presses . . .	..	..	..	..	..	..	..	16,166	..	..
(C) Other Deposit Accounts—										
Subventions from Central Road Fund . . .	..	..	..	..	..	..	..	..	2,47,063	..
Part III.—Advances not bearing interest—										
Advances Repayable . . .	..	47,17,976	..	21,06,885	..	57,24,914	..	23,33,547	..	5,00,442
Coinage Accounts . . .	..	1,81,88,459	..	..	..	..	..	..	..	..
<i>Q.—Loans and Advances by the Central Government</i>										
Advances to Provincial Governments . . .	18,93,91,500	..	..	..	..	..	..	..	..	..
Advances to Crown Representative . . .	..	(a) —14,342	..	..	..	..	..	..	..	..
Loans to Indian States and Notabilities . . .	..	(a) 2,00,77,801	..	..	..	..	..	..	..	..
Loans to Local Funds, etc. . . . .	..	(a) 1,04,19,545	..	..	..	..	..	..	..	..
Loans to Government Servants . . .	..	(a) 23,52,933	..	..	..	..	..	..	..	..
<i>R.—Loans and Advances by the Provincial Governments—</i>										
Loans to Municipalities, Port Funds, etc. . . .	..	..	..	7,51,22,305	..	1,55,44,628	..	14,78,291	..	62,25,472
Loans to Government Servants . . .	..	..	..	8,91,758	..	2,53,541	..	1,10,251	..	4,16,613
<b>Total</b> . . .	<b>18,93,91,500</b>	<b>12,03,70,966</b>	<b>..</b>	<b>7,81,20,948</b>	<b>84,25,570</b>	<b>2,15,23,081</b>	<b>..</b>	<b>39,38,255</b>	<b>2,47,063</b>	<b>1,01,51,517</b>

(a) See footnote (a) on page 340.

(b) Represents transactions for the period from 15th August 1947 to 31st March 1948.



No. 114.—STATEMENT showing the CASH BALANCES at the commencement and at the close of the year ended 31st March 1948.

	Balance, 15th August 1947 (b)	Balance, 31st March 1948		Balance, 1st April 1947 (b) 15th Aug. 1947	Balance, 31st March 1948
<b>CENTRAL GOVERNMENT. India.</b>	Rs.	Rs.	<b>PROVINCIAL GOVERNMENTS</b>	Rs.	Rs.
<i>Cash in District Treasuries—</i>			<b>Government of Madras</b>		
India General . . . . .	1,66,09,548	—72,92,692	Cash in District Treasuries . . . . .	86,79,652	80,89,840
Coorg . . . . .	46,673	79,766	Cash in Reserve Bank and its Branches . . . . .	1,10,17,411	—1,73,72,120
Bombay . . . . .	2,63,010	—1,44,760	Total Government of Madras . . . . .	1,96,97,063	—92,82,280
Bihar . . . . .	—5,43,850	—15,21,865	<b>Government of Bombay</b>		
C.P. and Berar . . . . .	7,77,540	—3,07,400	Cash in District Treasuries . . . . .	5,81,548	54,12,085
Assam . . . . .	—19,75,144	—8,53,694	Cash in Reserve Bank and its Branches . . . . .	—2,36,73,419	—2,75,10,524
Orissa . . . . .	—2,67,363	—14,21,993	Total Government of Bombay . . . . .	—2,30,91,871	—2,20,98,439
Total Cash in District Treasuries . . . . .	1,49,10,414	—1,14,62,638	<b>Government of West Bengal</b>		
Cash with Reserve Bank and its Branches . . . . .	(a) 3,01,15,10,048	2,74,85,04,641	Cash in District Treasuries . . . . .	39,27,304	—6,22,732
Balance due to Adjustment of Central Government Suspense Trans- actions—			Cash in Reserve Bank and its Branches . . . . .	—2,64,50,789	3,47,15,852
India General . . . . .	—2,75,31,516	..	Total Government of West Bengal . . . . .	—2,25,23,485	3,40,93,120
Coal Account . . . . .	—15,70,590	..	<b>Government of United Provinces</b>		
Coorg . . . . .	—48,092	..	Cash in District Treasuries . . . . .	6,15,017	3,67,259
Food Rehabilitation and Supply	—2,42,58,749	..	Cash in Reserve Bank and its Branches . . . . .	4,93,43,966	1,96,10,374
Madras . . . . .	—1,38,00,542	..	Total Government of United Provinces . . . . .	4,99,58,982	1,99,77,633
Bombay . . . . .	—5,78,11,441	..	<b>Government of East Punjab</b>		
West Bengal . . . . .	—4,01,82,255	..	Cash in District Treasuries . . . . .	11,55,249	12,77,409
United Provinces . . . . .	—1,07,01,432	..	Cash in Reserve Bank and its Branches . . . . .	88,80,191	—71,81,840
East Punjab . . . . .	—57,68,516	..	Total Government of East Punjab . . . . .	1,00,35,440	—59,04,231
Pihar . . . . .	—53,53,172	..	<b>Government of Bihar</b>		
C. P. and Berar . . . . .	—61,12,251	..	Cash in District Treasuries . . . . .	4,10,948	7,36,125
Assam . . . . .	—19,57,854	..	Cash in Reserve Bank and its Branches . . . . .	—54,50,420	38,71,036
Orissa . . . . .	—2,80,389	..	Total Government of Bihar . . . . .	—50,39,472	46,07,161
Total . . . . .	—19,58,76,789	..	<b>Government of C. P. and Berar</b>		
Total India . . . . .	2,83,05,43,673	2,73,70,42,003	Cash in District Treasuries . . . . .	10,34,887	11,52,608
England	£	£	Cash in Reserve Bank and its Branches . . . . .	1,89,41,265	87,01,134
Secretary of State . . . . .	569,704	663,999	Total Government of C. P. and Berar . . . . .	1,99,76,152	98,53,742
High Commissioner . . . . .	2,573,363	796,560	<b>Government of Assam</b>		
Total . . . . .	3,143,067	1,460,559	Cash in District Treasuries . . . . .	18,22,359	15,31,804
Balance due to adjustment of Central Government Suspense trans- actions :—			Cash in Reserve Bank and its Branches . . . . .	2,88,18,413	2,17,30,626
Secretary of State . . . . .	—2,332,502	..	Total Government of Assam . . . . .	3,06,40,772	2,32,62,430
High Commissioner . . . . .	104,948	..	<b>Government of Orissa</b>		
Total . . . . .	—2,227,554	..	Cash in District Treasuries . . . . .	3,60,838	4,56,217
Total England . . . . .	915,513	1,460,559	Cash in Reserve Bank and its Branches . . . . .	95,25,885	1,64,08,878
Total England converted into Rs. at £ 1 = Rs. 13½	1,22,06,845	1,94,74,129	Total Government of Orissa . . . . .	98,86,723	1,68,65,095
Total Central Government . . . . .	2,81,27,50,518	2,75,65,16,132			

(a) Excludes Rs. 70 crores transferred to Pakistan.

(b) For the Governments of West Bengal and East Punjab only. See also para 3 of the note on page 307.

NEW DELHI  
The 18th December 1956.

A. K. Chanda  
Comptroller and Auditor General of India