



सत्यमेव जयते

COMBINED FINANCE AND REVENUE ACCOUNTS

OF THE

CENTRAL AND PROVINCIAL
GOVERNMENTS IN INDIA

FOR THE YEAR

1948-49

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COMBINED FINANCE AND REVENUE ACCOUNTS OF THE CENTRAL AND PROVINCIAL GOVERNMENTS IN INDIA, FOR THE YEAR 1948-49

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 Departments 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 Governments 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 Montague-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 surcharge for its own purposes. In the same way the whole or share of the yield of Duties in 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 can-

cellation and consolidation of pre-autonomy debt due by them to the Central Government: *vide* paragraph 10 below.

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

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) Prepartition 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 the other Provincial Governments within the Indian Dominion for the entire year 1947-48. Pending the closing of the prepartition accounts of the Central Government and the Government of Punjab the accounts of Post-Partition years have been compiled by adopting provisional balances wherever necessary as indicated in the explanatory notes to Sections N. to V. on page 311.

9. The former Indian States, which had acceded to the Indian Dominion, were subsequently integrated by (i) merger in the provinces geographically contiguous to them, (ii) conversion into Centrally Administered areas, and (iii) creation of viable units called unions of States, except Hyderabad, Mysore and Jammu and Kashmir which remained separate entities. The accounts of the States merged with Provinces of India or formed into Chief Commissioners' Provinces in terms of the States Merger Orders issued by the Governor General under Section 290-A of the Government of India Act, 1935, as adapted, were maintained in the Central or Provincial Government accounts as the case might be, under a deposit head from the year 1948-49.

The control over audit and accounts of rest of the States included in Category (iii) mentioned above was not vested in the Auditor General of India and their accounts are, therefore, not included in this publication.

10. *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 Montague-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, advances and provident fund deposits of Provincial Government personnel were treated as Central.

11. 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 of 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.

12. *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 Provinces as an independent unit with separate cash balance in treasuries and 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.

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 (la) 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 Government 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. 11 (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 not, 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.

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- C.—Irrigation Revenue Account.
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- HH.—Capital Accounts of Civil Works and Miscellaneous Public Improvements within the Revenue Account.
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- HH.—Capital Accounts of Civil Works and Miscellaneous Public Improvements outside the Revenue Account.
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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.
Ordinary Revenue Receipts						
Principal Heads of Revenue—						
Customs	1,26,13,41,455	..	..	..	54,60,643	..
Central Excise Duties	50,64,84,564	..	..	..	..	..
Corporation Tax	62,08,40,132	..	..	..	..	..
Taxes on Income other than Corporation Tax.	78,86,93,279	..	8,42,22,000	9,97,59,000	5,86,69,397	8,84,01,558
Opium	80,39,809	..	..	..	..	..
Land Revenue	14,79,010	4,17,796	4,97,75,753	3,65,97,604	1,91,96,949	6,75,50,997
Provincial Excise	1,13,23,813	10,97,196	3,66,53,885	6,17,46,143	6,21,70,440	6,52,82,895
Stamps	1,60,67,615	1,29,091	4,05,56,718	3,42,92,793	2,39,70,696	2,33,74,622
Other Heads	93,73,969	26,50,219	19,75,89,459	15,96,91,815	9,27,13,989	11,18,88,729
Total Principal Heads of Revenue	3,22,36,43,646	42,94,302	40,87,97,815	39,20,87,355	26,21,91,114	35,64,98,801
Railways: Net Receipts	43,38,22,393	..	..	..	..	..
Irrigation: Net Receipts	48,775	..	1,82,74,141	42,07,272	61,861	90,80,435
Posts and Telegraphs: Net Receipts	3,30,26,362	..	..	..	..	..
Interest Receipts	1,59,15,152	16,482	93,72,263	80,66,178	17,61,586	24,99,443
Civil Administration	6,90,12,197	2,16,581	3,06,18,009	5,78,49,342	2,28,45,573	5,42,09,637
Currency and Mint	12,62,99,105	..	..	..	..	..
Civil Works and Miscellaneous Public Improvements.	1,32,68,351	3,546	86,33,613	53,48,611	15,95,254	40,93,143
Electricity Schemes . . . . .	..	..	85,12,000	87,825	..	7,66,390
Miscellaneous	3,84,45,139	34,315	2,06,51,880	87,05,163	70,76,056	2,61,16,218
Defence Receipts	12,88,54,421	..	..	..	..	..
Contributions and Miscellaneous Adjustments between Central and Provincial Governments.	..	..	21,065	13,531	50,10,854	10,689
Extraordinary Items	14,35,52,962	3,50,000	2,84,71,730	2,93,60,427	1,76,78,802	3,87,62,112
Total	4,22,58,88,503	49,15,226	53,33,52,516	50,57,25,704	31,82,21,100	49,20,36,868
Excess of Ordinary Revenue over Expenditure on Revenue Account.	52,34,36,639	5,30,961	10,423	60,29,306	3,65,67,584	1,92,010
Other Receipts						
Debt, Deposits and Advances—						
Permanent Debt	55,04,35,668	..	..	..	..	9,488
Floating Debt	11,67,73,25,000	..	20,31,00,000	..	8,91,33,220	10,18,00,000
Loans from the Central Government . . . . .	..	..	3,00,00,000	..	2,71,49,000	6,68,00,000
Unfunded Debt	1,21,42,95,348	..	1,05,13,659	94,92,381	48,46,964	69,87,207
Deposits and Advances	3,60,93,03,334	5,746	73,33,56,021	63,67,84,048	46,66,43,915	39,57,95,712
Total Debt, Deposits and Advances	17,05,13,59,350	5,746	97,69,69,680	64,62,76,429	58,77,73,099	57,13,92,407
Loans and Advances by the Central Governments.	11,41,26,078	..	..	..	..	..
Loans and Advances by Provincial Governments.	..	..	3,90,46,651	1,82,87,887	33,46,601	66,86,630
Remittances	6,64,83,66,570	..	34,153	59,74,418	22,01,412	..
Transfer of Cash between England and India	1,72,53,66,643	..	..	..	..	..
Reserve Bank Deposits	28,761	..	..	..	..	..
Total Receipts	29,76,51,36,906	49,20,972	1,54,94,03,000	1,17,82,64,438	91,15,42,212	1,07,01,15,905
Opening Balance on 1st April, 1948	2,73,70,42,001	66,85,028	—92,82,280	—2,20,98,439	3,40,93,120	1,99,77,633
{ India	1,94,74,139	..	..	..	..	..
{ England	..	..	..	..	..	..
{ £1,480,530	..	..	..	..	..	..
GRAND TOTAL	32,52,16,52,035	1,16,06,000	1,54,01,30,720	1,15,41,65,999	94,56,35,332	1,09,00,93,538

of each of the PROVINCIAL GOVERNMENTS for the year ended 31st March 1949

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.
Expenditure on Revenue Account						
Direct Demands on the Revenue	8,61,94,423	9,51,683	4,79,74,815	4,30,13,772	1,42,82,931	3,98,00,324
Railways: Interest and Miscellaneous Charges	36,04,22,393	..	..	..	..	..
Irrigation	5,81,914	9,518	2,51,78,564	1,26,42,270	72,79,425	2,30,88,955
Posts and Telegraphs	93,93,929	..	..	..	..	..
Debt Services	42,76,67,761	..	—3,85,326	3,52,22,695	20,11,113	86,25,488
Civil Administration	35,47,18,983	22,58,657	32,05,44,968	32,53,03,772	13,60,60,165	29,55,87,366
Currency and Mint	2,12,50,142	..	..	..	..	..
Civil Works and Miscellaneous Public Improvements	6,75,64,940	7,46,013	5,88,83,545	3,07,16,657	1,57,77,536	4,17,02,358
Electricity Schemes . . . . .	..	..	67,03,141	1,57,831	..	7,79,194
Miscellaneous	56,78,85,331	4,18,344	4,61,01,529	5,17,69,682	3,69,64,703	5,25,60,647
Defence Services	1,57,45,61,376	..	..	..	..	..
Contributions and Miscellaneous Adjustments between Central and Provincial Governments	2,95,90,577	..	..	..	..	..
Extraordinary Items	20,26,20,095	50	2,83,40,857	8,69,919	7,02,77,643	2,97,00,526
Total	3,70,24,51,864	43,84,265	53,33,42,093	49,96,96,398	28,16,53,516	49,18,44,858
Excess of Expenditure on Revenue Account over Ordinary Revenue.	..	..	..	..	..	..
Other Disbursements						
Capital expenditure outside the Revenue Account—						
Railways	34,39,52,617	..	..	..	..	..
Irrigation	26,75,446	..	2,48,66,563	42,32,953	39,21,544	2,16,56,326
Posts and Telegraphs	3,72,45,642	..	..	..	..	..
Defence Services	1,10,55,27,189	..	..	..	..	..
Other Heads	2,40,71,05,884	..	6,00,17,536	14,70,67,114	—57,15,443	13,20,33,393
Total Capital Account Disbursements	3,99,65,06,778	..	8,48,84,099	15,13,00,067	—17,93,899	15,36,89,719
Debt, Deposits and Advances—						
Permanent Debt	1,02,58,56,368	..	8,58,400	200	..	43,63,706
Floating Debt	9,12,07,25,000	..	20,31,00,000	..	9,10,00,000	9,22,00,000
Loans from the Central Government . . . . .	..	..	4,34,931	79,70,045	..	4,85,21,139
Unfunded Debt	89,89,97,644	..	85,49,966	68,63,038	41,74,809	66,86,772
Deposits and Advances	3,51,75,01,904	5,876	57,85,65,884	47,55,43,318	44,96,93,953	22,19,03,175
Total Debt, Deposits and Advances	14,56,30,80,916	5,876	79,15,09,181	49,03,76,601	54,48,68,762	37,36,74,792
Loans and Advances by the Central Government	40,83,77,598	..	..	..	..	..
Loans and Advances by Provincial Governments . . . . .	..	..	9,51,16,389	4,16,85,692	1,53,17,983	4,86,62,618
Remittances	6,31,22,58,471	..	5,08,357	20,373	55,82,281	1,27,08,346
Transfer of Cash between England and India	1,71,35,88,705	..	..	..	..	..
Total Disbursements	30,59,62,64,332	43,90,141	1,50,53,60,119	1,18,30,79,131	84,56,28,643	1,08,05,80,333
Closing Balance on 31st March, 1949. { India	1,90,86,35,084	72,15,859	(b) 3,47,60,601	—2,89,13,132	10,00,06,689	96,13,206
{ England £ 1,256,447 (a)	1,67,52,619	..	..	(c) ..	(d) ..	..
GRAND TOTAL	32,52,16,52,035	1,16,06,000	1,54,01,20,720	1,15,41,65,999	94,56,35,332	1,09,00,93,538

(a) This is exclusive of Rs. 45,46,00,888

(b) This is exclusive of Rs. 20,18,04,068

(c) This is exclusive of Rs. 15,23,56,782

(d) This is exclusive of Rs. 45,02,250

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.
Ordinary Revenue Receipts					
Principal Heads of Revenue—					
Customs . . . . .	..	38,71,882	..	43,89,857	5,71,928
* Taxes on Income other than Corporation Tax	2,08,95,000	6,35,09,199	2,80,74,000	1,88,51,048	1,39,04,877
Land Revenue	1,36,73,249	1,39,76,765	3,07,16,815	1,67,51,505	51,38,280
Provincial Excise	2,38,19,989	4,85,38,212	1,81,08,500	95,37,468	1,36,17,520
Stamps	40,70,684	2,21,30,982	78,50,950	18,07,930	35,02,167
Other Heads	1,42,10,917	3,66,83,676	4,02,30,998	1,25,74,407	62,51,697
Total Principal Heads of Revenue	7,66,69,839	18,87,10,716	12,49,81,263	6,39,12,215	4,29,86,467
Railways: Net Receipts . . . . .	..	..	..	—12	..
Irrigation: Net Receipts	76,31,065	23,00,867	17,22,456	5	—6,55,396
Interest Receipts	11,90,954	63,41,913	17,51,681	56,833	15,02,155
Civil Administration	1,26,97,093	1,58,43,290	79,90,333	19,25,847	20,37,665
Civil Works and Miscellaneous Public Improvements	13,08,974	23,08,419	21,23,346	38,84,272	33,13,682
Electricity Schemes	37,92,437	32,077	86,513	..	138
Miscellaneous	4,82,68,801	55,46,282	1,08,58,340	13,01,575	6,20,528
Contributions and Miscellaneous Adjustments between Central and Provincial Governments.	1,75,21,900	10,462	20,386	30,00,504	40,00,786
Extraordinary Items	1,19,14,142	98,24,960	78,36,521	1,79,41,110	1,05,58,437
Total	18,09,95,205	23,09,18,986	15,73,70,839	9,20,22,349	6,43,64,462
Excess of Ordinary Revenue over Expenditure on Revenue Account.	1,36,44,046	1,33,55,896	64,28,728	..	..
Other Receipts					
Debt, Deposits and Advances—					
Permanent Debt	—	..	2,03,28,800	..	..
Floating Debt	7,46,00,000	..	10,00,000	3,32,99,345	1,62,00,000
Loans from the Central Government	15,86,00,000	61,37,000	4,95,00,000	48,00,000	1,62,00,000
Unfunded Debt	35,97,252	28,86,748	28,33,038	17,24,845	10,49,552
Deposits and Advances	11,01,51,016	10,68,66,202	14,85,39,238	3,83,22,537	10,69,72,699
Total Debt, Deposits and Advances	34,69,48,268	11,58,89,950	22,22,01,076	7,81,46,727	14,04,22,251
Loans and Advances by Provincial Governments	41,31,056	15,40,026	1,40,57,848	4,84,585	51,94,104
Remittances	8,44,390	34,866	16,20,735	1,86,166	..
Total Receipts	53,29,18,910	34,83,02,818	39,52,50,498	17,08,39,827	20,99,80,817
Opening Balance on 1st April, 1948	—59,04,231	46,07,161	98,53,742	2,32,62,430	1,68,65,095
GRAND TOTAL	52,70,146,779	35,29,09,979	40,51,04,240	19,41,02,257	22,68,45,912

of each of the PROVINCIAL GOVERNMENTS, for the year ended 31st March 1949—*concl'd.*

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.
Expenditure on Revenue Account					
Direct Demands on the Revenue	1,13,74,202	1,18,45,358	1,41,14,120	71,95,467	48,36,788
Irrigation	68,47,745	1,22,40,695	17,84,850	9,77,338	64,23,660
Debt Services	—64,20,601	4,90,530	49,835	9,99,787	15,04,739
Civil Administration	8,65,99,185	11,30,37,825	7,81,06,145	3,55,13,936	4,39,28,665
Civil Works and Miscellaneous Public Improvements	1,59,48,094	1,70,10,460	1,83,73,341	1,76,44,253	1,35,95,086
Electricity Schemes	35,02,438	2,00,816	24,31,609	..	13,69,314
Miscellaneous	4,22,02,793	2,82,59,357	1,92,82,201	1,13,48,595	31,32,317
Extraordinary Items	72,97,303	3,44,78,049	1,68,00,010	2,11,32,633	9,91,983
Total	16,73,51,159	21,75,63,090	15,03,42,111	9,48,12,009	7,57,82,552
Excess of Expenditure on Revenue Account over Ordinary Revenue.	..	..	..	27,89,660	1,14,18,090
Other Disbursements					
Capital Expenditure outside the Revenue Account—					
Irrigation	2,45,31,188	..	..	15,348	40,50,058
Other Heads	5,88,88,131	11,6 892	1,98,89,407	2,56,39,221	—51,08,582
Total Capital Account Disbursements	8,34,19,319	11,65,892	1,98,89,407	2,56,54,569	—10,58,524
Debt, Deposits and Advances—					
Permanent Debt . . . . .	..	..	..	4,20,000	..
Floating Debt	7,46,00,000	..	10,00,000	87,09,287	1,62,00,000
Loans from the Central Government	3,71,00,000	..	40,08,245	..	11,92,577
Unfunded Debt	14,75,087	31,69,803	29,57,117	15,68,558	4,61,192
Deposits and Advances	11,36,74,033	12,14,84,516	15,62,55,309	3,01,95,546	9,56,36,713
Total Debt, Deposits and Advances	22,68,49,120	12,46,54,319	16,42,20,671	4,08,93,391	11,34,90,482
Loans and Advances by Provincial Governments	3,21,87,140	1,09,31,952	3,13,55,298	70,95,664	90,15,305
Remittances	4,66,21,292	6,43,301	3,30,297	34,30,750	82,32,515
Total Disbursements	55,64,28,039	35,49,58,554	36,67,37,784	17,18,86,383	20,54,62,330
Closing balance on 31st March, 1949	2,94,13,351 (d)	—19,58,575 (a)	3,83,66,456 (b)	2,22,15,874	2,13,83,582 (c)
GRAND TOTAL	58,70,14,688	35,29,99,979	40,51,04,240	19,41,02,257	22,68,45,912

(a) This is exclusive of Rs. 23,81,85,298
(b) This is exclusive of Rs. 8,01,95,692
(c) This is exclusive of Rs. 70,90,607
(d) This is exclusive of Rs. 4,38,50,000

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.	
A.—Principal Heads of Revenue—								
I.—Customs	9	47	1,19,39,243	..	16,19,06,415	58,95,96,323	48,40,10,832	1
II.—Central Excise Duties	10	52	43,12,000	..	8,48,25,703	6,44,71,643	18,80,79,445	2
III.—Corporation Tax	11	57	—1,78,52,949	14,970	3,93,81,464	20,90,78,507	30,78,48,487	3
IV.—Taxes on Income other than Corporation Tax.	12	61	1,44,13,252	3,21,572	4,07,33,857	45,62,91,401	28,26,80,315	4
VI.—Opium	14	65	..	..	..	..	..	5
VII.—Land Revenue	15	66	14,70,010	..	..	..	..	6
VIII.—Provincial Excise	16	68	1,08,64,525	..	..	4,56,220	..	7
IX.—Stamps	17	71	33,03,725	..	2,772	1,27,38,016	..	8
X.—Forest	18	74	61,95,080	..	1,89,481	..	..	9
XI.—Registration	19	76	1,07,178	..	..	..	..	10
XII.—Receipts under Motor Vehicles Acts	20	77	13,98,498	..	..	..	..	11
XIII.—Other Taxes and Duties	21	81	14,83,732	..	..	..	..	12
Total			3,76,43,294	3,36,542	32,70,39,692	1,33,26,32,110	1,26,26,19,079	13
B.—Railways—								
XV.—Indian Government Railways—								
A.—Commercial Lines—								
Gross Receipts	24	104	2,13,10,51,993	..	..	..	..	14
Deduct—Working Expenses	24	105	1,71,70,29,823	..	..	..	..	15
Deduct—Payments to worked lines	24	105	1,62,38,899	..	..	..	..	16
Net Receipts			39,77,83,271	..	..	..	..	17
XVI.—Subsidised Companies	27	116	3,37,669	..	..	..	..	18
XVI-A.—Railway Miscellaneous Receipts—								
Commercial Lines	28	117	3,57,01,453	..	..	..	..	19
Total			43,38,22,393	..	..	..	..	20
C.—Irrigation, etc.—								
XVII.—Works for which Capital Accounts are kept—								
Gross Receipts	30	122	87,486	..	..	..	..	21
Deduct—Working Expenses	33	146	91,442	..	..	..	..	22
Net Receipts			—3,956	..	..	..	..	23
XVIII.—Works for which no Capital Accounts are kept.								
Total	34	152	1,385	..	..	51,346	..	24
Total			—2,571	..	..	51,346	..	25
D.—Posts and Telegraphs—								
XIX.—Posts and Telegraphs—								
Gross Receipts	38A	165	29,51,28,181	..	..	..	..	26
Deduct—Working Expenses	39	166	26,21,01,819	..	..	..	..	27
Net Receipts			3,30,26,362	..	..	..	..	28
E.—Debt Services—								
XX.—Interest	41	168	1,06,30,146	11,944	7,77,467	36,82,737	2,96,744	29
Carried over			51,53,19,624	3,48,465	32,78,17,159	1,33,63,66,193	1,26,29,15,823	30

of the CENTRAL GOVERNMENT for the year ended 31st March 1949

Item No.	United Provinces	East Punjab	Bihar	Central Provinces and Berar	Assam	Orissa	TOTAL
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	2,41,042	97,38,413	29,39,315	..	9,69,397	475	1,26,13,41,455
2	7,98,23,714	36,64,731	3,73,37,730	1,78,95,498	2,34,10,463	26,63,637	50,64,84,564
3	3,31,07,998	51,65,784	30,59,963	26,59,354	3,83,76,554	..	62,08,40,132
4	-96,63,116	3,92,78,442	-3,54,30,578	-41,67,207	42,35,341	..	78,86,93,279
5	80,39,809	..	..	..	..	..	80,39,809
6	..	..	..	..	..	..	14,79,010
7	..	..	..	..	3,068	..	1,13,23,813
8	..	476	..	..	22,626	..	1,80,67,615
9	..	..	..	..	..	..	63,84,561
10	..	..	..	..	..	..	1,07,178
11	..	..	..	..	..	..	13,98,498
12	..	..	..	..	..	..	14,83,732
13	11,15,49,447	5,78,47,846	79,06,430	1,63,87,645	6,70,17,449	26,64,112	3,22,36,43,646
14	..	..	..	..	..	..	2,13,10,51,993
15	..	..	..	..	..	..	1,71,70,29,823
16	..	..	..	..	..	..	1,62,38,899
17	..	..	..	..	..	..	39,77,83,271
18	..	..	..	..	..	..	3,37,669
19	..	..	..	..	..	..	3,57,01,453
20	..	..	..	..	..	..	43,38,22,393
21	..	..	..	..	..	..	87,486
22	..	..	..	..	..	..	91,442
23	..	..	..	..	..	..	-3,956
24	..	..	..	..	..	..	52,731
25	..	..	..	..	..	..	48,775
26	..	..	..	..	..	..	29,51,28,181
27	..	..	..	..	..	..	26,21,01,819
28	..	..	..	..	..	..	3,30,26,362
29	23,906	64,561	1,07,090	34,000	62,081	24,476	1,59,15,152
30	11,15,73,353	5,79,12,407	80,13,520	1,64,21,645	6,70,79,530	26,88,588	2,70,64,56,328

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.
			Ra.	Rs.	Rs.	Rs.	Rs.	
Brought forward			51,53,19,624	3,48,486	32,78,17,159	1,33,63,66,193	1,26,29,15,823	31
F.—Civil Administration—								
XXI.—Administration of Justice	45	186	6,80,713	..	368	3,823	4,898	32
XXII.—Jails and Convict Settlements	46	188	1,11,697	..	..	..	..	33
XXIII.—Police	47	190	3,82,803	..	..	54,769	..	34
XXIV.—Ports and Pilotage	48 & 48-A	192	16,10,318	..	35,432	2,08,144	7,37,918	35
XXV.—Lighthouses and Lightships	49	195	2,84,390	..	1,80,121	3,23,520	2,74,755	36
XXVI.—Education	55	201	4,43,576	..	4,844	—47	..	37
XXVII.—Medical	56	204	2,37,707	..	272	20,689	3,80,920	38
XXVIII.—Public Health	57	206	7,75,847	..	92	27,624	65,639	39
XXIX.—Agriculture	58	209	12,06,363	..	..	..	..	40
XXX.—Veterinary	60	213	8,97,320	..	..	..	..	41
XXXI.—Co-operation	61	215	1,710	..	..	..	..	42
XXXII.—Industries and Supplies	62	217	3,20,04,967	..	12,70,311	1,39,90,457	96,458	43
XXXIII.—Aviation	63	222	7,84,476	..	1,38,343	10,26,775	9,61,031	44
XXXIV.—Broadcasting	64	223	38,09,536	..	1,65,611	8,241	1,30,015	45
XXXVI.—Miscellaneous Departments	66	225	15,73,182	646	4,60,693	8,78,177	18,57,132	46
Total			4,48,04,605	646	22,56,087	1,66,32,172	45,08,766	47
G.—Currency and Mint—								
XXXVII.—Currency	67	228	..	..	9,833	10,96,80,679	61,766	48
XXXVIII.—Mint	68	230	1,25,28,977	..	..	24,90,875	15,14,163	49
Total			1,25,28,977	..	9,833	11,21,71,554	15,75,929	50
H.—Civil Works and Miscellaneous Public Improvements—								
XXXIX.—Civil Works	70	234	1,29,07,339	..	..	..	..	51
J.—Miscellaneous—								
XLIV.—Receipts in aid of Superannuation	79	258	4,59,170	..	94,619	1,39,847	29,433	52
XLV.—Stationery and Printing	80	265	31,57,780	124	10,403	53,542	21,15,036	53
XLVI.—Miscellaneous	81	267	1,42,54,023	3,086	68,87,565	14,42,309	9,17,579	54
Total			1,78,70,973	3,210	69,92,587	16,35,698	30,62,048	55
K.—Defence Receipts								
XLVII.—Defence Receipts—Effective	86A	280	12,84,89,119	..	..	..	..	56
XLVIII.—Defence Receipts—Non-effective	87A	286	3,65,302	..	..	..	..	57
Total			12,88,54,421	..	..	..	..	58
M.—Extraordinary Items—								
LII-B.—Civil Defence	91A	301	72	..	6,268	48,754	12,698	59
LII-C.—Preparation Receipts	91C	304	174	..	—46,90,319	4,19,520	—1,46,101	60
Total			14,77,72,546	..	—46,84,051	4,68,274	—1,33,403	61
Total Ordinary Revenue			68,00,58,485	3,52,342	39,23,91,615	1,46,72,73,891	1,27,19,29,163	62

of the CENTRAL GOVERNMENT for the year ended 31st March 1949.—concl'd.

Item No.	United Provinces	East Punjab	Bihar	Central Provinces and Berar	Assam	Orissa	TOTAL
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
31	11,15,73,353	5,79,12,407	80,13,520	1,64,21,645	6,70,79,530	26,88,588	3,70,64,56,328
32	..	508	..	..	1,131	..	6,91,441
33	..	..	..	..	..	..	1,11,697
34	..	..	..	..	..	..	4,37,572
35	..	..	..	..	..	..	26,81,812
36	..	..	..	..	..	..	10,62,786
37	..	401	..	..	5	..	4,48,779
38	..	535	..	..	..	..	6,40,123
39	..	..	..	..	..	312	8,69,514
40	..	..	..	..	..	9,956	12,16,319
41	..	..	..	49,328	..	..	9,46,648
42	..	..	..	..	..	..	1,710
43	..	..	..	..	-2,176	43,169	4,74,03,186
44	1,15,484	27,442	18,593	89,639	396	8,542	31,70,721
45	7,645	2,292	1,440	1,043	769	550	41,27,142
46	1,84,801	68,432	43,015	78,278	40,300	18,091	52,02,747
47	3,07,930	99,610	63,048	2,18,288	40,425	80,620	6,90,12,197
48	8,588	4,224	..	..	..	..	10,97,65,090
49	..	..	..	..	..	..	1,65,34,015
50	8,588	4,224	..	..	..	..	12,62,99,105
51	..	6,678	26,550	5,694	3,20,712	1,378	1,32,68,351
52	31,345	13,075	14,270	28,008	35,381	7,886	8,53,034
53	50,129	24,025	5,740	1,946	215	181	54,19,121
54	58,63,860	5,96,894	16,40,045	1,46,982	3,59,624	61,017	3,21,72,984
55	59,45,334	6,33,994	16,60,055	1,76,936	3,95,220	69,084	3,84,45,139
56	..	..	..	..	..	..	12,84,89,119
57	..	..	..	..	..	..	3,65,302
58	..	..	..	..	..	..	12,88,54,421
59	..	..	..	..	..	..	67,792
60	96	1,26,086	..	1,080	589	1,745	14,34,85,170
61	96	1,26,086	..	1,080	589	1,745	14,35,52,962
62	11,78,35,301	5,87,82,999	97,63,173	1,68,23,643	6,78,36,476	28,41,415	34,22,58,88,503

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.	
A.—Direct Demands on the Revenue—								
1.—Customs	9A	49	22,29,991	..	24,82,485	63,67,708	36,59,595	1
2.—Central Excise Duties	10A	53	75,62,566	..	74,85,014	94,66,096	1,359	2
3.—Corporation Tax	11A	58	59	..	4,16,169	20,71,968	28,77,918	3
4.—Taxes on Income other than Corporation Tax.	12A	63	41,655	15,757	23,94,736	45,47,091	38,816	4
6.—Opium	14A	65	..	..	..	..	..	5
7.—Land Revenue	15A	67	3,31,449	..	..	..	..	6
8.—Provincial Excise	16A	69	2,50,103	..	..	3,84,782	..	7
9.—Stamps	17A	72	49,928	..	..	1,30,03,275	10,289	8
10.—Forest	18A	75	65,41,730	..	3,02,466	..	..	9
11.—Registration	19A	76	31,925	..	..	..	..	10
12.—Charges on account of Motor Vehicles Acta.	20A	78	6,97,082	..	..	..	..	11
13.—Other Taxes and Duties	21A	83	17,474	..	..	..	..	12
Total			1,77,53,962	15,757	1,30,80,870	3,58,40,920	65,87,977	13
B.—Railway Revenue Account—								
15-A.—Indian Government Railways—Commercial Lines—								
Interest on Debt	26	113	22,35,50,643	..	..	..	..	14
15-C.—Subsidised Companies	27A	116	1,85,427	..	..	..	..	15
15-D.—Miscellaneous Railway Expenditure—								
Commercial Lines	28A	117	1,02,91,948	..	..	..	..	16
15-E.—Miscellaneous Railway Expenditure—								
Strategic Lines	28A	117	—22,453	..	..	..	..	17
15-H.—Transfer to Railway Betterment Fund.	25B	110	83,62,000	..	..	..	..	18
15-J.—Transfers to Depreciation Reserve Fund Railways.	25	108	11,80,54,828	..	..	..	..	19
Total			36,04,12,303	..	..	..	..	20
C.—Irrigation etc., Revenue Account—								
17.—Interest on works for which Capital Accounts are kept.	30	122	91,000	..	..	..	..	21
18.—Other Revenue Expenditure	35	155	73,531	..	..	3,59,620	..	22
Total			1,64,531	..	..	3,59,620	..	23
CC.—Irrigation, etc., Capital Account within the Revenue Account—								
19.—Construction of Irrigation, etc., Works.	31	128	..	..	..	57,713	..	24
D.—Posts and Telegraphs Revenue Account—								
20.—Posts and Telegraphs—Interest on Debt.	36	161	93,93,922	..	..	..	..	25
Carried over			38,77,34,665	15,757	1,30,80,870	3,62,58,253	65,87,977	26

REVENUE ACCOUNT of the CENTRAL GOVERNMENT for the year ended 31st March 1949

Item No.	United Provinces	East Punjab	Bihar	Central Provinces and Berar	Assam	Orissa	TOTAL
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	..	12,162	..	..	1,49,400	..	1,49,01,341
2	..	650	741	1,50,000	10,71,849	191	2,57,38,466
3	3,30,813	53,848	30,417	37,100	3,50,365	..	61,68,657
4	18,37,922	14,63,895	10,49,531	6,76,050	-76,763	..	1,19,88,690
5	57,76,766	..	..	..	..	..	57,76,766
6	3,31,449
7	6,34,885
8	1,30,63,492
9	68,44,196
10	31,925
11	6,97,082
12	17,474
13	79,45,501	15,30,555	10,80,689	8,63,150	14,94,851	191	8,61,91,423
14	22,35,50,643
15	1,85,427
16	1,02,91,948
17	-22,458
18	83,62,000
19	11,80,54,828
20	36,04,22,393
21	91,000
22	4,33,201
23	5,24,201
24	57,713
25	93,93,929
26	79,45,501	15,30,555	10,80,689	8,63,150	14,94,851	191	45,63,92,659

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			38,77,34,865	15,757	1,30,80,870	3,62,58,253	65,87,977	27
E.—Debt Services—								
22.—Interest on Debt and Other Obligations—								
A.—Interest on Ordinary Debt—								
(i) Rupee Debt	41A	171	2,17,31,754	329	4,44,91,585	25,80,52,404	11,53,89,747	28
(ii) Sterling Debt	41A	172	1,48,78,805	..	..	..	..	29
B.—Interest on Unfunded Debt	41A	172	9,66,79,247	22,686	1,76,895	6,06,318	5,02,609	30
C.—Interest on Other Obligations	41A	173	4,41,87,647	22,086	19,89,024	99,36,749	72,00,704	31
D.—Transfers	41A	173	25,48,09,064	..	..	5,32,983	1,37,740	32
Remainder chargeable to Debt and Other Obligations.	41A	173	—7,73,31,611	45,101	4,66,57,504	26,60,12,488	12,29,55,320	33
23.—Appropriation for Reduction or Avoidance of Debt.								
	42	178	5,00,00,000	..	..	..	..	34
Total			—2,73,31,611	45,101	4,66,57,504	26,60,12,488	12,29,55,320	35
F.—Civil Administration—								
25.—General Administration	43	184	6,87,16,267	..	4,72,844	28,66,818	10,37,657	36
26.—Audit	44	185	95,50,497	..	21,17,938	19,85,133	25,39,806	37
27.—Administration of Justice	45A	187	18,45,314	..	362	1,23,014	3,10,197	38
28.—Jails and Convict Settlements	46A	189	10,99,308	..	..	..	..	39
29.—Police	47A	191	1,40,35,500	..	2,84,982	12,31,399	16,86,000	40
30.—Ports and Pilotage	48B&48C	192&193	28,67,493	..	1,02,007	14,21,588	12,51,063	41
31.—Lighthouses and Lightships	49A	195	4,81,055	..	1,13,883	99,362	3,16,274	42
32.—Ecclesiastical	50	196	—5,31,460	37	26,001	17,031	7,64,157	43
34.—Tribal Areas	52	198	15,807	..	..	..	..	44
35.—External Affairs	53	199	2,67,05,519	..	2,94,725	1,91,006	84,899	45
36.—Scientific Departments	54	200	78,87,192	..	29,02,979	70,50,604	1,06,84,390	46
37.—Education	55A	203	1,28,86,294	..	9,000	25,208	4,79,000	47
38.—Medical	56A	205	63,76,068	..	3,145	1,24,517	22,26,189	48
39.—Public Health	57A	207	42,55,789	800	82,853	2,00,725	9,05,257	49
40.—Agriculture	58A	211	1,77,08,196	..	1,762	..	10,00,000	50
41.—Veterinary	60A	214	32,61,441	..	..	..	..	51
42.—Co-operation	61A	215	1,66,261	..	..	..	..	52
43.—Industries and supplies	62A	219	4,91,71,516	..	21,42,454	1,01,43,937	1,91,801	53
44.—Aviation	63A	223	1,86,68,040	..	..	..	..	54
45.—Broadcasting	64A	224	69,30,407	..	17,06,588	9,51,198	10,24,439	55
47.—Miscellaneous Departments	66A	227	54,85,999	1,017	3,89,117	11,65,118	47,04,526	56
Total			25,75,83,503	1,854	1,06,52,640	2,75,96,658	2,86,05,655	57
Carried over			61,79,68,757	62,712	7,03,91,014	32,98,67,399	15,81,48,952	58

REVENUE ACCOUNT of the CENTRAL GOVERNMENT for the year ended 31st March 1949—contd.

Item No.	United Provinces	East Punjab	Bihar	Central Provinces and Berar	Assam	Orissa	TOTAL
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
27	79,45,501	15,30,655	10,80,689	8,63,150	14,94,851	191	45,65,92,659
28	68,88,843	44,87,667	15,49,396	16,57,283	1,16,100	2,28,393	45,25,93,501
29	..	..	..	..	..	..	1,48,78,805
30	7,15,937	94,319	58,840	39,568	17,481	8,981	9,89,22,881
31	21,50,616	3,34,347	2,21,394	4,49,090	2,54,334	58,370	6,68,02,361
32	..	..	..	..	..	..	25,55,29,787
33	97,55,396	49,16,333	18,29,630	21,45,941	3,87,915	2,93,744	37,76,67,761
34	..	..	..	..	..	..	5,00,00,000
35	97,55,396	49,16,333	18,29,630	21,45,941	3,87,915	2,93,744	42,76,67,761
36	1,90,869	2,22,936	97,414	17,661	2,61,896	600	7,38,84,962
37	23,82,654	13,61,540	8,49,642	8,82,489	6,56,810	4,55,269	2,27,81,778
38	..	1,66,449	..	..	..	..	24,45,336
39	..	..	..	..	..	..	10,99,308
40	48,475	1,70,205	27,175	..	3,985	18	1,68,87,739
41	..	..	..	..	..	..	56,42,151
42	..	..	..	..	..	..	10,10,574
43	25,642	4,013	1,794	3,644	2,318	826	3,14,003
44	..	..	..	..	99,36,070	..	99,51,877
45	76,688	2,25,179	3,439	26,549	..	9,362	2,76,17,266
46	..	..	..	..	..	..	2,85,25,165
47	14,03,741	..	..	..	..	..	1,48,03,243
48	..	7,931	..	..	..	..	87,37,850
49	..	..	..	..	..	17	54,46,071
50	..	..	..	..	..	2,66,262	1,89,76,220
51	..	..	..	4,16,032	..	..	36,77,473
52	..	..	..	..	..	..	1,66,261
53	..	..	..	..	..	..	3,16,49,708
54	..	..	..	..	..	..	1,86,68,040
55	7,01,022	2,03,459	4,94,431	3,74,194	3,42,754	3,82,200	1,31,12,092
56	36,043	22,878	74,71,076	5,295	36,828	3,369	1,93,21,266
57	45,65,134	23,84,590	89,44,971	17,25,864	1,12,40,661	11,18,453	35,47,18,988
58	2,25,66,031	88,31,478	1,18,55,290	47,34,955	1,31,23,427	14,12,388	1,23,89,79,403

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.
			Ra.	Ra.	Ra.	Ra.	Ra.	
Brought forward			61,79,85,757	62,712	7,03,91,014	32,98,67,399	15,81,48,952	59
G.—Currency and Mint—								
48.—Currency	67A	228	..	..	..	92,16,127	..	60
49.—Mint	68A	230	11,86,276	..	..	55,62,849	52,84,890	61
Total			11,86,276	..	..	1,47,78,976	52,84,890	62
H.—Civil Works and Miscellaneous Public Improvements								
50.—Civil Works	70A	235	4,23,88,447	..	49,96,605	33,01,105	7,57,991	63
J.—Miscellaneous—								
54.—Famine	78	255	7,435	..	..	..	..	64
54-A.—Territorial and Political Pensions	78A	256	1,56,372	470	5,28,217	1,61,424	4,71,631	65
55.—Superannuation Allowances and Pensions.	79A	261	1,57,75,093	594	11,28,257	20,45,818	19,25,435	66
56.—Stationery and Printing	80A	266	2,14,47,230	380	54,444	85,177	1,026	67
57.—Miscellaneous	81A	269	37,41,83,183	2,693	13,96,389	2,64,16,105	1,90,79,098	68
Total			41,15,69,313	4,137	31,07,307	2,87,08,524	2,14,77,190	69
K.—Defence Services—								
58.—Defence Services—Effective	86B	280	1,45,19,31,350	..	..	..	..	70
59.—Defence Services—Non-effective	87B	286	12,26,30,026	..	..	..	..	71
Total			1,57,45,61,376	..	..	..	..	72
L.—Contributions and Miscellaneous Adjustments between Central and Provincial Governments—								
61.—Grants-in-aid to Provincial Governments.	88	289	..	..	..	..	50,00,000	73
62.—Miscellaneous Adjustments between Central and Provincial Governments.	89	289	..	..	21,065	13,531	10,854	74
Total . . . . .			..	..	21,065	13,531	50,10,854	75
M.—Extraordinary Items								
63-A.—Expenditure connected with Post-War Planning and Reconstruction.	90B	296	1,04,27,721	..	32,84,108	16,79,623	21,92,173	76
64-B.—Civil Defence	91B	303	1,79,970	..	—355	..	28,839	77
64-C.—Proportional Payments	91D	308	12,63,73,978	..	93,14,111	1,26,99,267	67,10,637	78
Total			12,69,81,669	..	1,26,97,844	1,42,78,990	69,41,639	79
Total Expenditure on Revenue			2,78,46,72,538	66,849	8,11,13,855	39,09,49,525	19,96,21,516	80

REVENUE ACCOUNT of the CENTRAL GOVERNMENT for the year ended 31st March 1949—concl'd.

Item No.	United Provinces	East Punjab	Bihar	Central Provinces and Berar	Assam	Orissa	TOTAL
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
59	2,25,66,031	88,31,478	1,18,55,290	47,34,955	1,31,23,427	14,12,388	1,23,89,79,403
60	..	..	..	..	..	..	92,16,127
61	..	..	..	..	..	..	1,20,34,015
62	..	..	..	..	..	..	2,12,50,142
63	42,43,607	24,95,096	18,05,241	12,85,790	56,24,565	6,66,493	6,75,64,940
64	..	..	..	..	..	..	7,485
65	4,81,305	15,984	7,803	2,63,406	178	25,600	21,12,390
66	10,29,712	4,75,045	2,58,521	1,27,637	2,61,050	36,178	2,30,63,340
67	6,775	629	579	1,713	1,688	..	2,15,99,641
68	1,15,36,210	7,63,61,897	28,33,168	80,19,859	10,09,890	2,64,033	52,11,02,525
69	1,30,54,002	7,68,53,555	31,00,071	84,12,615	12,72,806	3,25,811	56,78,85,331
70	..	..	..	..	..	..	1,45,19,31,350
71	..	..	..	..	..	..	12,26,30,026
72	..	..	..	..	..	..	1,57,45,61,376
73	..	1,75,00,000	..	..	30,00,000	40,00,000	2,95,00,000
74	10,689	2,300	10,462	20,386	504	786	90,577
75	10,689	1,75,02,300	10,462	20,386	30,00,504	40,00,786	2,95,90,577
76	29,48,200	21,60,255	7,67,776	7,56,235	3,04,963	3,21,618	2,48,42,672
77	..	..	..	..	..	..	2,18,454
78	90,19,441	19,27,981	72,00,550	30,75,249	13,33,663	4,002	17,75,58,969
79	1,19,67,641	40,88,236	79,68,326	38,31,484	16,38,626	3,25,620	20,26,20,095
80	5,18,41,970	10,97,70,665	2,47,39,390	1,82,85,230	2,46,59,928	67,31,098	3,70,24,51,864

No. 4.—ACCOUNT of RECEIPTS and DISBURSEMENTS of the CENTRAL GOVERNMENT for the year ended 31st March 1949

RECEIPTS	No. of Account	Page	TOTAL	DISBURSEMENTS	No. of Account	Page	TOTAL
Ordinary Revenue (as per Account No. 2).	2	9	Rs. 4,22,58,88,503	Expenditure on Revenue Account (as per Account No. 3).	3	16	Rs. 3,70,24,51,864
Excess of ordinary Revenue over expenditure on Revenue Account.			52,34,36,639	Other expenditure			
				Railway, Irrigation, Posts and Telegraphs and other Capital Accounts outside the Revenue Account—			
				AA.—Forests and other Capital Accounts—			
				Capital outlay on the Security Printing Press.	17B	73	10,63,121
				Capital outlay on Forests	18B	75	19,18,558
				BB.—Construction of Indian Government Railways—			
				Commercial	23	93	34,39,52,617
				CC.—Capital outlay on Irrigation etc. Works—			
				Construction of Irrigation etc., Works	31	128	26,75,446
				DD.—Capital Outlay on Posts and Telegraphs.	37	163	3,72,45,642
				FF. Civil Administration—Capital Accounts outside the Revenue Account—			
				Capital outlay on Vizagapatam Port.	48D	194	11,21,995
				Capital outlay on Schemes of Agricultural Improvement and Research.	58B	212	3,16,046
				Capital outlay on Industrial Development.	62B	221	7,46,66,161
				Capital outlay on Civil Aviation	63B	223	1,56,50,333
				Capital outlay on Broadcasting	64B	224	32,63,788
				GG.—Currency Capital outlay	67B	229	5,92,76,529
				Capital outlay on Mints	68B	231	56,21,459
				HH.—Initial Expenditure on New Capital at Delhi—	72	239	92,42,794
				Capital outlay on Multipurpose River Scheme.	73A	240	69,26,767
				Capital outlay on Civil Works	74	241	4,09,47,811
				JJ.—Miscellaneous—			
				Payments of commuted value of Pensions.	79B	262	1,57,41,009
				Capital outlay on Sterling Pensions	79C	263	2,14,54,52,590
				Payments to Retrenched Personnel	84	273	—1,40,484
				KK.—Defence Services—			
				Defence Capital outlay	87E	288	1,10,56,27,189
				LL.—Extraordinary Items—			
				Capital outlay on Schemes of State Trading.	91E	307	—14,62,50,239
				Grants to Provincial Governments for Development.	91F	308	14,75,61,046
				Payments to Pakistan for the Unique Institutions.	91G	308	2,47,36,000
				TOTAL			3,89,65,06,778
				NET			3,89,65,06,778
Carried over			4,22,58,88,503	Carried over			7,59,89,58,642

No. 4.—ACCOUNT of RECEIPTS and DISBURSEMENTS of the CENTRAL GOVERNMENT for the year ended 31st March 1949—*contd.*

RECEIPTS	No. of Account	Page	TOTAL	DISBURSEMENTS	No. of Account	Page	TOTAL
			Rs.				Rs.
Brought forward			4,22,58,88,503	Brought forward			7,59,89,58,642
N.—Public Debt incurred—				N.—Public Debt—Discharged			
A.—Debt raised in India—				A.—Debt raised in India—			
I. Permanent Debt—				I. Permanent Debt—			
6½ per cent Treasury Bonds, 1935				6½ per cent Treasury Bonds, 1935			1,600
6 per cent Bonds 1932				6 per cent Bonds 1932			6,000
6 per cent Bonds 1933-36				6 per cent Bonds 1933-36			2,200
5½ per cent War Bonds, 1928				5½ per cent War Bonds, 1928			78,225
3½ per cent Loan 1954-59	93	315	2,39,168	5 per cent War Loan 1929-47	93	315 and 316	9,825
2-¾ per cent Loan 1962			35,01,45,600	5 per cent Loan 1939-44			7,000
2½ per cent Bonds 1955			20,00,50,900	5 per cent Loan 1940-43			4,000
				5 per cent War Loan 1945-55			15,33,465
				4 per cent Loan 1948-53			5,01,89,500
				4 per cent Loan 1934-37			100
				3½ per cent Loan 1942-43			11,10,800
				3½ per cent Loan 1954-55			9,40,251
				3½ per cent Loan 1865			18,78,674
				3½ per cent Loan 1879			2,05,800
				3½ per cent Loan 1900-01			17,05,700
				3½ per cent Loan 1947-50			57,65,000
				3½ per cent Loan 1954-59			168
				3 per cent Defence Bonds 1946			6,83,000
				3 per cent Bonds 1941			1,01,000
				2-¾ per cent Loan 1948-52			86,38,43,800
				Three Year Interest free Defence Bonds.			12,46,573
				Five year, Interest Free Prize Bonds, 1949.			3,72,03,140
TOTAL			55,04,35,668	TOTAL			96,65,15,821
NET			0	NET			41,60,80,153
II.—Floating Debt—				II.—Floating Debt—			
Treasury Bills	93	316	11,63,85,50,000	Treasury Bills	93	316	9,12,07,25,000
Treasury Deposit Receipts			3,87,75,000				
TOTAL			11,67,73,25,000	TOTAL			9,12,07,25,000
NET			2,55,66,00,000	NET			0
B.—Debt raised in England—				B.—Debt raised in England—			
				Permanent Debt—			
				India 6 per cent. Bonds 1932	93	316 & 317	6,000
				India 4½ per cent. Stock, 1950-55			8,74,789
				India 4½ per cent. Stock, 1958-68			1,59,649
				India 4 per cent. Stock, 1948-53			52,25,719
				India 3½ per cent. Stock, 1954-59			—4,27,499
				India 3½ per cent. Stock, 1931			2,35,212
				India 3½ per cent. Stock, 1954-59			
				India 3 per cent. Stock, 1948			1,96,86,649
				India 3 per cent. Stock, 1949-52			52,966
				India 2½ per cent. Stock, 1926			1,92,583
				Capital portion of Annuities created in purchase of Railways.	3,20,58,426		
				Debenture Stock Railways	12,76,053		
				TOTAL			5,93,40,547
				NET			5,93,40,547
O.—Unfunded Debt—				O.—Unfunded Debt—			
Special Loans	96	322	20,85,670	Special Loans	94	321	11,690
Savings Bank Deposits	97	323	85,66,81,067	Deposits of Service Funds	96	322	29,78,020
Post Office Certificates			22,68,65,925	Savings Bank Deposits	97	323	66,78,58,183
Indian State Certificates				Post Office Certificates			11,62,48,836
State Provident Funds			11,60,98,171	Indian State Certificates			2,60,816
Other Accounts	1,25,64,515	State Provident Funds	9,86,90,341				
TOTAL			1,21,42,95,348	TOTAL			89,89,97,644
NET			31,52,97,704	NET			0
Carried over			17,66,79,44,519	Carried over			18,64,45,37,654

No. 4.—ACCOUNT of RECEIPTS and DISBURSEMENTS of the CENTRAL GOVERNMENT for the year ended 31st March 1949—*contd.*

RECEIPTS	No. of Account	Page	TOTAL	DISBURSEMENTS	No. of Account	Page	TOTAL
			Rs.				Rs.
Brought forward			17,66,79,44,519	Brought forward			18,64,45,37,654
P.—Deposits and Advances—				P.—Deposits and Advances—			
Depreciation Reserve Fund—Railways.	25	108	23,13,63,048	Depreciation Reserve Fund—Railways.	25	108	17,23,62,526
Railway Betterment Fund	25B	110	1,27,24,007	Railway Reserve Fund	25A	109	—21,87,733
Railway Reserve Fund	25A	109	2,68,813	Railway Betterment Fund	25B	110	2,32,57,612
Renewals Reserve Fund—Posts and Telegraphs.	40	166	71,03,000	Renewals Reserve Fund—Posts and Telegraphs.	40	166	50,43,627
Other Reserve Funds bearing interest.	104	336	7,93,405	Other Reserve Funds bearing interest.	104	336	1,02,029
Other Deposits bearing interest	107	341	57,78,78,642	Other Deposits bearing interest	107	341	61,91,23,690
Appropriation for Reduction or Avoidance of Debt—				Silver Redemption Reserve . . . . .	..	..	50,79,779
Other Appropriations	42	178	5,00,00,000	Central Road Fund	102	332	91,11,847
Silver Redemption Reserve	100	330	38,75,774	Civil Aviation Fund			40,658
Central Road Fund	102	332	2,15,00,000	Cotton Textile Fund			9,999
Civil Aviation Fund			3,00,000	Cotton Textile Equalization Fund			1,91,088
Post Office Certificates Bonus Fund			1,90,04,286	Sugar (Temporary) Excise Fund			28,46,661
Depreciation Reserve Fund—				Fund for the Protection of Sugar Industry.			1,76,56,825
Government Presses			1,05,700	Fund for India's Contribution to the United Nations' Relief and Rehabilitation Administration.			12,520
Cotton Textile Fund			4,88,204	Mica Mines Labour Welfare Fund	104	336	1,17,429
Mica Mines Labour Welfare Fund			11,79,672	Coal Production Fund			17,920
Fund for the benefit of Cotton Growers.			6,55,92,559	Fund for the benefit of Cotton Growers.			49,81,391
Reserve Fund for the Protection of Sugar Industry.	104	336	81,82,812	Coal Mines Labour Housing and General Welfare Fund.			56,62,473
Fund for India's Contribution to the United Nations' Relief and Rehabilitation Administration.			51,49,947	Depreciation Reserve Fund—Government Presses.			73,423
Cotton Textile Equalization Fund			2,40,594	Other Reserve Funds not bearing interest.			56,857
Other Reserve Funds not bearing interest.			19,757	Deposits of Local Funds	105	339	2,06,45,171
Coal Mines Labour Housing and General Welfare Fund.			76,77,037	Deposits of Branch Line Companies	106	340	1,03,139
Fund for the development of handloom weaving industry			10,00,000	Civil Deposits	107	341	85,57,44,675
Deposits of Local Funds	105	339	2,21,70,776	Other Deposits	107	341	40,94,41,397
Deposits of Branch Line Companies	106	340	23,817	Transactions connected with War, 1939.	107	341	26,449
Civil Deposits	107	341	90,21,04,920	Other Accounts	102A and 107	333 & 341	25,96,17,908
Other Deposits	107	341	41,04,12,422	Advances . . . . .	..	..	61,94,27,346
Transactions connected with War, 1939.	107	341	—5,847	Purchases and Sales of Silver	101	331	63,78,658
Balance of Coorg	107	341	5,30,831	Suspense . . . . .	..	..	44,09,46,568
Other Accounts	102A and 107	333 & 341	15,44,45,630	Miscellaneous . . . . .	..	..	3,28,09,978
Advances . . . . .	..	..	61,06,50,568				
Purchases and Sales of Silver	101	331	3,28,177				
Suspense . . . . .	..	..	44,09,46,128				
Miscellaneous . . . . .	..	..	3,28,09,957				
TOTAL			3,00,99,09,334	TOTAL			3,51,75,01,904
Net			2,16,01,430	Net			0
Carried over			21,57,72,47,883	Carried over			22,16,20,29,568

No. 4.—ACCOUNT of RECEIPTS and DISBURSEMENTS of the CENTRAL GOVERNMENT for the year ended 31st March 1949—*concl'd.*

RECEIPTS	No. of Account	Page	TOTAL	DISBURSEMENTS	No. of Account	Page	TOTAL
			Rs.				Rs.
Brought forward .			21,27,72,47,853	Brought forward .			22,16,20,39,558
Q.—Loans and Advances by the Central Government—				Q.—Loans and Advances by the Central Government—			
Advances to Provincial Governments.	} 109	} 344	5,37,43,812	Advances to Provincial Governments.	} 109	} 344	31,37,02,875
Other Loans and Advances .			6,03,82,266	Other Loans and Advances .			9,46,74,723
TOTAL .			11,41,26,078	TOTAL .			40,83,77,598
NET .			0	NET .			29,42,51,520
S.—Remittances—				S.—Remittances—			
I.—Remittances within India—				I.—Remittances within India—			
Inland Money Orders . . . . .	..	..	1,66,72,75,346	Inland Money Orders . . . . .	..	..	1,68,45,81,122
Other Remittances . . . . .	..	..	3,07,42,234	Other Local Remittances . . . . .	..	..	9,71,97,023
Net Receipts by Civil Treasuries from—				Other Departmental Accounts . . . . .	..	..	5,93,93,242
Posts and Telegraphs . . . . .	..	..	15,89,50,187	Net payments into Civil Treasuries by—			
Net Receipts from Civil Treasuries by—				Posts and Telegraphs . . . . .	..	..	18,16,32,251
Defence Services . . . . .	..	..	1,92,86,67,166	Net Issues from Civil Treasuries to—			
II.—Remittances between England and India—				Defence Services . . . . .	..	..	1,95,91,71,548
Remittance Account	111	356	2,86,27,41,637	II.—Remittances between England and India—			
TOTAL .			6,64,83,66,570	Remittance Account	111	356	2,33,02,83,285
NET .			33,61,08,099	TOTAL .			6,31,22,58,471
T.—Transfer of Cash between England and India—				NET .			0
Remittances through the Reserve Bank.	112	357	1,72,53,66,643	T.—Transfer of Cash between England and India—			
TOTAL .			1,72,53,66,643	Remittances through the Reserve Bank.	112	357	1,71,35,88,705
NET .			1,17,77,938	TOTAL .			1,71,35,88,705
U.—Reserve Bank Deposits . . . . .	..	..	28,761	NET .			0
Total Receipts .			29,76,51,35,905	Total Disbursements .			30,59,62,64,332
V.—Opening Balance—				V.—Closing Balance—			
India	} 114	} 360	2,73,70,42,001	India	} 114	} 360	1,90,86,35,084
England			1,94,74,129	England			1,67,52,619
GRAND TOTAL .			32,52,16,52,035	GRAND TOTAL .			32,52,16,52,035

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	Item No.
	No. of Account	Page					
			Rs.	Rs.	Rs.	Rs.	
A.—Principal Heads of Revenue—							
I.—Customs	9	47	..	..	..	54,69,643	1
IV.—Taxes on Income other than Corporation Tax.	12	61	..	8,42,22,000	9,97,59,000	5,86,69,397	2
VII.—Land Revenue	15	66	4,17,796	4,97,75,753	3,65,97,604	1,91,96,949	3
VIII.—Provincial Excise	16	68	10,97,196	3,66,53,885	6,17,46,143	6,21,70,440	4
IX.—Stamps	17	71	1,29,091	4,05,56,718	3,42,92,793	2,39,70,696	5
X.—Forest	18	74	23,49,207	1,59,57,431	2,31,37,270	61,56,902	6
XI.—Registration	19	76	17,168	86,54,906	27,59,071	30,46,895	7
XII.—Receipts under Motor Vehicles Acts	20	77	2,53,403	1,97,44,721	1,21,20,922	44,46,856	8
XIII.—Other Taxes and Duties	21	81	30,441	15,32,32,401	12,16,74,552	7,90,63,336	9
TOTAL			42,94,302	40,87,97,815	39,20,87,355	26,21,91,114	10
B.—Railway—							
XVI.—Subsidised Companies	27	116	..	..	..	..	11
C.—Irrigation, etc.—							
XVII.—Works for which Capital Accounts are kept—							
Gross Receipts	29	121 146	..	2,02,64,044	65,84,731	12,85,339	12
<i>Deduct</i> —Working expenses	33	to 151	..	1,03,44,117	32,06,514	17,86,318	13
Net Receipts . . . . .			..	99,19,927	33,78,217	—5,00,979	14
XVIII.—Works for which no Capital Accounts are kept.	34	152 and 153	..	83,54,214	8,29,055	5,62,840	15
TOTAL . . . . .			..	1,82,74,141	42,07,272	61,861	16
E.—Debt Services—							
XX.—Interest	41	168	16,482	93,72,263	80,66,178	17,61,586	17
F.—Civil Administration—							
XXI.—Administration of Justice	45	186	13,638	73,12,011	75,04,743	39,37,795	18
XXII.—Jails and Convict Settlements.	46	188	1,584	15,99,210	6,71,332	4,92,382	19
XXIII.—Police	47	190	4,881	19,51,262	52,87,600	16,05,840	20
XXIV.—Ports and Pilotage	48A	192	..	..	4,949	57,494	21
XXV.—A.—Dangs District	51	197	..	..	18,32,288	..	21A
XXVI.—Education	55	201	76,060	30,29,364	33,16,609	12,45,407	22
XXVII.—Medical	56	204	21,396	23,32,772	47,61,249	22,87,143	23
XXVIII.—Public Health	57	206	10,141	7,79,160	42,60,470	4,66,061	24
Carried over			1,27,690	1,70,03,779	2,76,39,240	1,00,92,123	25
			43,10,784	43,64,44,219	40,43,60,505	26,40,14,561	26

PROVINCIAL GOVERNMENTS and the GOVERNMENT of COORG for the year ended 31st March 1949.

Item No.	Government of United Provinces	Government of East Punjab	Government of Bihar	Government of Central Provinces and Berar	Government of Assam	Government of Orissa	TOTAL
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	..	..	38,71,882	..	43,89,857	5,71,926	1,43,03,308
2	8,84,01,558	2,08,95,000	6,35,09,199	2,80,74,000	1,88,51,048	1,39,04,877	47,62,86,079
3	6,75,50,997	1,36,73,249	1,39,76,765	3,07,16,815	1,67,51,505	51,38,280	25,37,95,713
4	6,52,82,895	2,38,19,989	4,85,38,212	1,81,08,500	95,37,468	1,36,17,520	34,05,72,248
5	2,33,74,622	40,70,684	2,21,30,982	78,50,950	18,07,930	35,02,167	16,16,86,633
6	2,22,29,904	61,88,983	42,95,318	1,68,46,425	63,43,229	19,96,194	10,55,00,863
7	24,49,637	4,25,156	47,60,526	16,57,419	2,52,867	5,79,455	2,46,03,100
8	35,64,488	13,18,383	3,24,043	26,42,450	15,17,764	3,38,847	4,62,71,877
9	8,36,44,700	62,78,395	2,73,03,789	1,90,84,704	44,60,547	33,37,201	49,81,10,066
10	35,64,98,801	7,66,69,839	18,87,10,716	12,49,81,263	6,39,12,215	4,29,86,467	1,92,11,29,887
11	..	..	..	..	-12	..	-12
12	4,47,77,188	2,08,08,197	39,76,857	..	..	10,26,983	9,87,23,339
13	3,60,28,367	1,32,68,608	28,01,182	..	..	18,04,704	6,92,39,810
14	87,48,821	75,39,589	11,75,675	..	..	-7,77,721	2,94,83,529
15	3,31,614	91,476	11,25,192	17,22,456	5	1,22,325	1,31,39,177
16	90,80,435	76,31,065	23,00,867	17,22,456	5	-6,55,396	4,26,22,706
17	24,99,443	11,90,954	63,41,913	17,51,681	56,833	15,02,155	3,25,59,488
18	44,46,705	21,85,041	14,33,407	17,89,602	3,05,413	3,63,655	2,92,92,010
19	11,04,601	97,794	7,48,152	1,04,968	22,131	54,768	48,96,922
20	81,24,316	13,38,818	14,45,223	11,73,982	1,40,333	1,39,955	2,12,12,210
21	..	..	..	..	523	233	63,199
21A	..	..	..	..	..	..	18,32,288
22	34,62,861	15,84,910	11,92,751	15,22,927	4,72,203	4,35,694	1,63,38,776
23	12,54,644	8,37,293	11,69,939	3,32,018	1,97,616	1,77,774	1,33,71,844
24	12,22,888	2,98,043	6,28,432	2,18,819	3,48,515	17,127	82,49,656
25	1,96,16,015	63,41,899	66,17,904	51,42,316	14,86,734	11,89,206	9,52,56,905
26	36,80,78,679	8,54,91,858	19,73,53,496	12,84,55,400	6,39,69,041	4,38,33,226	1,99,63,12,069

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	Item No.
	No. of Ac- count	Page					
Brought forward			Rs. 43,10,784	Rs. 43,64,44,219	Rs. 40,43,60,805	Rs. 26,40,14,561	27
			1,27,690	1,70,03,779	2,76,39,240	1,00,92,122	28
F.—Civil Administration—contd.							
XXIX.—Agriculture	58	209	56,999	23,86,566	1,48,44,798	69,06,771	29
XXIX-A.—Rural Development	59	212	..	..	..	..	30
XXX.—Veterinary	60	213	20,602	3,49,787	1,09,886	1,21,706	31
XXXI.—Co-operation	61	215	1,953	12,28,175	6,59,967	2,55,383	32
XXXII.—Industries and Sup- plies.	62	217	1,480	75,81,448	14,88,932	52,41,450	33
XXXIII.—Aviation	63	222	..	..	..	..	34
XXXVI.—Miscellaneous Depart- ments.	65	225	7,857	20,68,254	1,31,06,519	2,28,141	35
TOTAL			2,16,581	3,06,18,009	5,78,49,342	2,28,45,573	36
H.—Civil Works and Miscellaneous Public Improvements—							
XXXIX.—Civil Works	70	234	3,546	86,33,613	36,66,686	15,95,254	37
XL.—Bombay Development Scheme.	71	237	..	..	16,81,925	..	38
TOTAL			3,546	86,33,613	53,48,611	15,95,254	39
I.—Electricity Schemes—							
XLI.—Receipts from Electricity Schemes— Gross Receipts	75	244— 245	..	2,71,21,893	2,15,438	..	40
Deduct—Working Expenses	75	244—245	..	1,86,09,893	1,27,613	..	41
Net Receipts	75	244— 245	..	85,12,000	87,825	..	42
J.—Miscellaneous—							
XLIII.—Transfers from Famine Relief Fund.	98	326	..	..	3,29,252	..	43
XLIV.—Receipts in aid of Super- annuation.	79	258	342	4,79,958	9,03,834	1,34,885	44
XLV.—Stationery and Printing	80	265	1,727	13,43,740	7,35,767	3,95,295	45
XLVI.—Miscellaneous	81	267	32,246	1,88,28,182	44,41,318	60,49,786	46
XLVI-A.—Receipts from Road Transport Scheme.	81B	270	..	..	22,94,992	4,96,090	46A
TOTAL			34,315	2,06,51,880	87,05,163	70,76,056	47
L.—Contributions, etc.—							
XLIX.—Grants-in-aid from Cen- tral Government.	88	289	..	..	..	50,00,000	48
L.—Miscellaneous Adjustments between Central and Provin- cial Governments.	89	289	..	21,065	13,531	10,854	49
TOTAL			..	21,065	13,531	50,10,854	50
M.—Extraordinary Items—							
LI.—Extraordinary Receipts	90	293	3,50,000	2,79,24,980	1,26,62,565	1,76,78,802	51
LII-A.—Transfers from the Re- venue Reserve Fund.	91	300	..	5,00,000	1,70,00,000	..	52
LII-B.—Civil Defence	91A	301	..	46,750	—3,02,138	..	53
LII-C.—Partition Receipts	91C	304	..	..	..	..	53A
TOTAL			3,50,000	2,84,71,730	2,93,60,427	1,76,78,802	54
Total Ordinary Revenue of Provincial Governments and the Government of Coorg.			49,15,226	53,33,52,516	50,57,25,704	31,82,21,100	55

PROVINCIAL GOVERNMENTS and the GOVERNMENT OF COORG for the year ended 31st March 1949—concl'd.

Item No.	Government of United Provinces	Government of East Punjab	Government of Bihar	Government of Central Provinces and Berar	Government of Assam	Government of Orissa	TOTAL
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
27	36,80,78,679	8,54,91,858	19,73,53,496	12,84,55,400	6,39,69,041	4,38,33,226	1,99,63,12,069
28	1,96,16,015	63,41,899	66,17,904	51,42,316	14,86,734	11,89,206	9,52,56,905
29	1,30,48,561	50,48,010	21,09,421	8,83,123	2,99,537	4,10,928	4,59,94,714
30	7,444	..	..	..	..	..	7,444
31	16,43,568	4,51,281	3,41,182	3,32,345	26,281	1,05,657	35,02,295
32	1,90,183	80,231	68,004	1,83,716	32,886	32,811	27,33,309
33	28,73,419	4,56,900	62,82,715	13,58,684	5,621	2,91,794	2,55,82,443
34	..	..	225	..	..	..	225
35	1,68,30,447	3,18,772	4,23,839	90,149	74,788	7,269	3,31,56,035
36	5,42,09,637	1,26,97,093	1,58,43,290	79,90,333	19,25,847	20,37,665	20,62,33,370
37	40,93,143	13,08,974	23,08,419	21,23,346	38,84,272	33,13,682	3,09,30,935
38	..	..	..	..	..	..	16,81,925
39	40,93,143	13,08,974	23,08,419	21,23,346	38,84,272	33,13,682	3,26,12,860
40	92,88,199	63,53,159	3,84,326	4,19,546	..	138	4,37,82,699
41	85,21,809	25,60,722	3,52,249	3,33,033	..	..	3,05,05,319
42	7,66,390	37,92,437	32,077	86,513	..	138	1,32,77,380
43	7,80,120	..	..	2,597	..	..	11,11,969
44	75,436	1,35,158	2,33,183	1,07,090	49,948	24,726	21,44,560
45	17,03,208	1,74,605	2,70,115	86,050	92,676	1,53,120	49,56,303
46	2,35,57,454	4,79,59,038	50,42,984	1,06,62,603	11,58,951	4,42,682	11,81,75,244
46A	..	..	..	..	..	..	27,91,082
47	2,61,16,218	4,82,68,801	55,46,282	1,08,58,340	13,01,575	6,20,528	12,91,79,158
48	..	1,75,00,000	..	..	30,00,000	40,00,000	2,95,00,000
49	10,689	21,900	10,462	20,386	504	786	1,10,177
50	10,689	1,75,21,900	10,462	20,386	30,00,504	40,00,786	2,96,10,177
51	3,87,55,685	1,00,00,098	98,36,908	78,36,521	1,79,40,662	1,05,49,143	15,35,35,364
52	..	..	..	..	..	..	1,75,00,000
53	6,427	..	-11,948	..	448	9,294	-2,51,167
53A	..	19,14,044	..	..	..	..	19,14,044
54	3,87,62,112	1,19,14,142	98,24,960	78,36,521	1,79,41,110	1,05,58,437	17,26,98,241
55	49,20,36,868	18,09,95,205	23,09,18,986	15,73,70,839	9,20,22,349	6,43,64,462	2,57,99,23,255

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

HEADS OF EXPENDITURE	Details of Subsidary Accounts		Government of Coorg	Government of Madras	Government of Bombay	Government of West Bengal	Item No.
	No. of Account	Page					
A.—Direct Demands on the Revenue—			Rs.	Rs.	Rs.	Rs.	
4.—Taxes on Income other than Corporation Tax.	12A	63	..	..	..	2,76,789	1
7.—Land Revenue	15A	67	1,43,575	37,44,463	1,18,39,093	28,58,063	2
8.—Provincial Excise	16A	69	14,756	69,04,234	95,96,346	34,80,745	3
9.—Stamps	17A	72	4,074	21,15,927	4,66,752	6,25,956	4
10.—Forest	18A	75	7,29,733	79,10,088	97,27,250	40,64,390	5
11.—Registration	19A	76	2,909	51,86,055	11,53,673	13,76,780	6
12.—Charges on account of Motor Vehicles Acts.	20A	78	56,636	1,01,67,031	84,27,962	4,50,000	7
13.—Other Taxes and Duties	21A	83	..	1,19,16,917	18,02,696	11,50,208	8
TOTAL			9,51,683	4,79,74,815	4,30,13,772	1,42,82,931	9
C.—Irrigation, etc., Revenue Account—							
17.—Works for which Capital Accounts are kept—							
Interest on capital	29	121	..	1,04,15,444	42,64,000	13,75,955	10
18.—Other Revenue Expenditure financed from Ordinary Revenues.	35	155	9,518	1,43,56,541	83,78,270	59,03,470	11
TOTAL			9,518	2,47,71,985	1,26,42,270	72,79,425	12
CC.—Irrigation, etc., Capital Outlay (within the Revenue Account)—							
19.—Construction of Irrigation, etc., Works—							
B.—Financed from Ordinary Revenues.	31	130 to 137	..	4,06,579	..	..	13
E.—Debt Services—							
22.—Interest on Debt and Other Obligations.	41B	176	..	1,00,04,510	1,23,05,429	23,16,814	14
<i>Deduct—</i>							
Interest transferred to:—							
Irrigation	41B	176	..	1,04,15,460	42,64,000	2,39,267	15
Electricity Schemes	41B	176	..	66,92,368	..	..	16
Other Government Commercial Departments and Undertakings.	41B	176	..	2,50,299	11,374	..	17
Forests	41B	176	..	..	33,338	..	18
Interest met from Subventions from Central Road Fund.	41B	176	..	..	..	..	19
Interest Portion of Equated Payments on account of commuted value of Pensions.	41B	176	..	..	2,51,798	..	20
Interest transferred to 85A—Capital outlay on Provincial Schemes of State Trading.	41B	176	..	..	—1,12,206	..	21
Interest on Capital advanced to the Damodar Valley Corporation.						66,434	22
Net Expenditure	41B	176		—73,53,617	79,57,125	20,11,113	23
23.—Appropriation for Reduction or Avoidance of Debt.		178		69,68,291	2,73,65,570	..	24
TOTAL				—3,96,326	3,52,22,695	20,11,113	25
Carried over			9,61,201	7,27,68,063	9,08,78,737	2,35,73,469	26

PROVINCIAL GOVERNMENTS and the GOVERNMENT of COORG for the year ended 31st March 1949.

Item No.	Government of United Provinces	Government of East Punjab	Government of Bihar	Government of Central Provinces and Berar	Government of Assam	Government of Orissa	TOTAL
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	63,578	..	4,09,468	..	50,459	1,16,851	9,17,145
2	1,73,08,405	43,77,078	32,75,495	46,62,141	23,94,451	11,27,772	5,17,30,536
3	73,11,300	11,74,519	23,65,815	11,48,856	6,87,697	16,29,880	3,43,14,198
4	4,34,509	93,101	6,51,620	2,33,290	1,01,408	1,03,351	48,29,988
5	79,23,542	46,11,907	31,04,068	73,05,153	34,06,553	13,18,670	5,01,01,354
6	11,28,520	16,467	12,95,496	2,96,442	1,19,355	3,13,903	1,08,89,600
7	34,00,000	3,08,286	3,17,078	2,38,553	3,43,657	84,306	2,37,93,559
8	22,30,470	7,92,844	4,26,318	2,29,685	91,887	1,42,055	1,88,13,080
9	3,98,00,324	1,13,74,202	1,18,45,358	1,41,14,120	71,95,467	48,36,788	19,53,89,460
10	1,38,79,173	53,28,000	13,40,798	..	..	10,86,342	3,76,89,713
11	40,45,675	15,19,745	78,96,466	17,84,850	9,77,338	52,24,077	5,00,95,950
12	1,79,24,848	68,47,745	92,37,264	17,84,850	9,77,338	63,10,419	8,77,85,662
13	51,64,107	..	30,03,431	..	..	1,13,241	86,87,358
14	1,26,58,748	24,21,782	7,75,716	28,23,377	6,35,403	3,30,304	4,42,72,083
15	1,38,79,173	53,28,000	1,90,798	..	..	18,142	3,43,34,840
16	7,79,194	35,00,015	49,659	10,24,427	..	..	1,20,45,663
17	..	14,368	..	..	..	..	2,76,041
18	28,435	..	..	..	..	..	61,773
19	27,550	..	..	45,912	..	..	73,462
20	1,57,312	..	..	2,47,164	58,498	..	7,14,772
21	..	..	..	27,60,000	..	..	26,47,794
22	..	..	41,729	..	..	..	1,11,163
23	-22,12,916	-64,20,601	4,90,530	-12,54,126	5,76,905	3,12,162	-59,93,425
24	1,63,38,404	..	..	13,03,961	4,22,882	11,92,577	4,80,91,685
25	86,25,488	-64,20,601	4,90,530	49,835	9,99,787	15,04,739	4,20,98,260
26	7,15,14,707	1,18,01,346	2,45,76,583	1,59,48,805	91,72,592	1,27,65,187	33,39,60,740

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	Item No.
	No. of Account	Page					
Brought forward			Ra. 9,61,201	Ra. 7,27,68,053	Ra. 9,08,78,737	Ra. 2,35,73,469	27
F.—Civil Administration—							
25.—General Administration	43	184	2,48,309	5,82,04,824	2,91,54,092	1,82,79,582	28
27.—Administration of Justice	45A	187	78,026	1,50,03,026	1,40,68,534	86,97,116	29
28.—Jails and Convict Settlements.	46A	189	25,897	1,10,22,157	72,28,524	65,11,514	30
29.—Police	47A	191	2,64,055	6,51,97,142	7,04,00,411	4,17,91,553	31
30.—Ports and Pilotage	48C	193	..	729	16,168	3,01,139	32
33-A.—Dangs District	51A	197	..	..	18,23,229	..	33
36.—Scientific Departments	54	200	..	1,51,980	5,19,686	48,780	34
37.—Education	55A	203	4,11,960	8,85,93,573	8,02,20,219	1,95,96,964	35
38.—Medical	56A	205	2,75,741	2,76,53,717	1,71,43,376	1,31,23,237	36
39.—Public Health	57A	207	2,42,166	90,53,941	1,52,59,021	39,85,139	37
40.—Agriculture	58A	211	4,78,417	1,26,73,870	2,28,24,420	1,21,33,264	38
40-A.—Rural Development	59A	212	..	..	..	..	39
41.—Veterinary	60A	214	1,42,833	40,58,116	17,01,756	12,80,365	40
42.—Co-operation	61A	215	80,090	53,41,081	65,12,609	11,67,382	41
43.—Industries and Supplies	62A	219	4,358	1,20,30,094	43,66,932	62,87,216	42
44.—Aviation	63A	223	..	..	..	..	43
47.—Miscellaneous Departments	66A	227	6,805	1,15,54,549	5,40,64,795	18,56,914	44
TOTAL			22,58,657	32,05,38,799	32,53,03,772	13,50,60,165	45
FF.—Civil Administration Capital Account within the Revenue Account—							
43-A.—Capital Outlay on Industrial Development.	62B	221	..	6,169	..	..	46
H.—Civil Works and Miscellaneous Public Improvements—							
50.—Civil Works	70B	236	7,46,013	5,88,83,545	2,91,75,642	1,57,77,536	47
51.—Bombay Development Scheme.	71A	237	..	..	15,41,015	..	48
TOTAL			7,46,013	5,88,83,545	3,07,16,657	1,57,77,536	49
HH.—Capital Account of Civil Works, etc., within the Revenue Account—							
50-A.—Capital Outlay on Civil Works met out of Extra-ordinary Receipts.	74	241	..	..	..	..	50
Carried over			39,65,871	45,21,96,566	44,68,99,166	17,44,11,170	51

PROVINCIAL GOVERNMENTS and the GOVERNMENT of Coorg for the year ended 31st March 1949.

Item No.	Government of United Provinces	Government of East Punjab	Government of Bihar	Government of Central Provinces and Berar	Government of Assam	Government of Orissa	TOTAL
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
27	7,15,14,767	1,18,01,346	2,45,76,583	1,59,48,805	91,72,592	1,27,65,187	33,39,60,740
28	3,42,51,255	1,37,69,555	1,74,31,107	1,38,42,445	63,00,728	75,85,515	19,90,67,412
29	1,14,77,134	39,96,441	76,87,185	35,68,879	11,48,876	16,00,690	6,73,25,907
30	1,22,36,288	42,05,451	81,95,990	26,06,615	14,45,234	10,55,142	5,45,33,812
31	7,58,34,490	2,75,85,265	3,34,26,378	2,08,39,673	96,66,764	73,66,175	35,23,71,906
32	..	..	..	..	..	1,508	3,19,544
33	..	..	..	..	..	..	18,23,229
34	1,53,323	2,781	55,682	1,28,963	12,495	19,269	10,92,959
35	5,49,33,655	1,63,56,426	1,34,07,286	2,05,99,676	98,79,842	91,27,501	31,31,27,102
36	1,66,72,229	45,96,223	80,79,010	40,84,437	26,15,446	30,94,690	9,73,38,106
37	94,73,770	30,15,813	66,53,464	23,90,126	21,37,225	37,15,539	5,59,26,204
38	3,96,10,817	71,98,262	98,10,140	57,90,974	11,42,584	42,38,806	11,58,91,554
39	20,72,379	..	..	..	..	..	20,72,379
40	81,24,189	21,24,273	13,10,539	18,96,699	2,68,913	9,84,008	2,21,91,982
41	45,86,631	17,14,336	22,43,134	12,92,116	3,02,723	10,38,454	2,42,79,556
42	77,74,399	16,53,918	26,40,992	6,71,546	3,42,868	22,45,515	3,80,17,838
43	5,25,600	..	2,23,444	82,169	..	46,420	8,77,633
44	1,75,60,916	3,90,411	18,72,474	3,03,841	2,50,238	7,87,443	8,86,53,416
45	29,55,87,366	8,65,99,185	11,20,37,825	7,81,04,159	3,55,13,936	4,29,06,675	1,43,49,10,539
46	..	..	..	1,986	..	10,21,990	10,20,145
47	2,20,22,886	1,16,83,107	1,70,10,460	1,83,73,341	1,76,44,253	1,35,95,086	20,49,11,869
48	..	..	..	..	..	..	15,41,015
49	2,20,22,886	1,16,83,107	1,70,10,460	1,83,73,341	1,76,44,253	1,35,95,086	20,64,52,884
50	1,96,79,472	42,64,987	..	..	..	..	2,39,44,459
51	40,88,04,491	11,43,48,625	15,46,24,868	11,24,28,291	6,23,30,781	7,02,88,938	2,00,02,98,767

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	Item No.
	No. of Account	Page					
Brought forward			Rs. 39,65,871	Rs. 45,21,96,566	Rs. 44,68,99,166	Rs. 17,44,11,170	52
I.—Electricity Schemes—							
52.—Interest on Capital Outlay on Electricity Schemes.	75	244—245	..	66,92,368	..	..	53
52-A.—Other Revenue Expenditure connected with Electricity Schemes.	76	248	..	10,773	1,52,811	..	54
TOTAL			..	67,03,141	1,52,811	..	55
II.—Capital Account of Electricity Schemes within the Revenue Account—							
53.—Capital Outlay on Electricity Schemes.	76A	248 to 252	..	..	4,820	..	56
J.—Miscellaneous							
54.—Famine—							
A.—Famine Relief	78	255	..	4,75,122	26,94,493	45,56,018	57
B.—Transfers to Famine Relief Fund.	98	326	..	..	..	..	58
54-A.—Territorial and Political Pensions.	78A	256	..	..	4,350	..	59
55.—Superannuation Allowances and Pensions.	79A	261	1,57,944	1,56,36,474	1,58,41,500	81,63,496	60
56.—Stationery and Printing	80A	266	18,695	71,97,705	83,66,258	36,65,306	61
57.—Miscellaneous	81A	269	2,26,458	2,23,55,471	2,48,63,081	1,95,29,791	62
TOTAL			4,03,097	4,56,64,772	5,17,69,682	3,59,14,611	63
III.—Miscellaneous Capital Account within the Revenue Account—							
55-A.—Commutation of Pensions financed from Ordinary Revenues.	79B	262	15,247	4,36,757	..	10,50,092	64
M.—Extraordinary Items							
63.—Extraordinary Charges	90A	295	..	2,82,23,501	1,72,563	3,59,07,755	65
63-A.—Expenditure connected with Post-War Planning and Development.	90B	296—297	..	..	..	..	66
63-B.—Post-War Reconstruction and Development Schemes.	90D	300	..	..	..	3,43,69,888	67
64-A.—Transfers to the Revenue Reserve Fund.	91	301	..	..	..	..	68
64-B.—Civil Defence	91B	303	50	1,17,356	6,97,356	..	69
TOTAL			50	2,83,40,857	8,69,919	7,02,77,643	70
Total Expenditure of Provincial Governments and the Government of Coorg on Revenue Account.			43,84,265	53,33,42,093	49,96,96,398	28,16,53,516	
Total Credit			49,15,226	53,33,52,516	50,57,25,704		
Surplus Government			(+) 5,30,961	(+) 10,423	(+) 60,29,306	(+) 3,65,67,584	73

PROVINCIAL GOVERNMENTS and the GOVERNMENT of COORG for the year ended 31st March 1949—*concl'd.*

Item No.	Government of United Provinces	Government of East Punjab	Government of Bihar	Government of Central Provinces and Berar	Government of Assam	Government of Orissa	TOTAL
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
52	40,88,04,491	11,43,48,625	15,46,24,868	11,24,28,291	6,23,30,781	7,02,88,938	2,00,02,98,767
53	7,79,194	35,00,015	49,659	10,24,427	..	..	1,20,45,663
54	..	2,423	..	14,07,182	..	1,83,284	17,56,473
55	7,79,194	35,02,438	49,659	24,31,609	..	1,83,284	1,38,02,136
56	..	..	1,51,157	..	..	11,86,030	13,42,007
57	6,30,120	12,555	36,45,413	2,597	7,06,848	1,517	1,27,24,683
58	1,50,000	..	..	..	..	..	1,50,000
59	..	..	..	..	..	9,834	14,184
60	1,46,22,009	32,80,639	57,28,127	66,31,470	28,24,424	14,60,828	7,43,46,911
61	60,35,135	16,53,082	16,08,725	12,06,685	6,88,028	6,30,429	3,10,70,048
62	3,11,23,383	3,72,56,517	1,67,49,592	1,14,41,449	71,29,295	9,91,094	17,16,66,131
63	5,25,60,647	4,22,02,793	2,77,31,857	1,32,82,201	1,13,48,595	30,93,702	28,99,71,957
64	..	..	5,27,500	..	..	38,615	20,68,211
65	1,00,61,300	365	10,31,435	10	81,589	2,88,720	7,57,67,238
66	7,38,876	..	..	..	..	6,93,978	14,32,854
67	..	72,96,938	..	..	2,10,50,155	..	6,27,16,981
68	1,89,00,350	..	3,22,73,000	1,68,00,000	..	..	6,79,73,350
69	..	..	11,73,614	..	889	9,285	19,98,550
70	2,97,00,526	72,97,303	3,44,78,049	1,63,00,010	2,11,32,633	9,91,983	20,98,88,973
71	49,18,44,858	16,73,51,159	21,75,63,090	15,09,42,111	3,48,12,009	7,57,82,552	2,51,73,72,051
72	49,20,36,868	18,09,95,205	23,09,18,986	15,73,70,839	9,20,22,349	6,43,64,462	2,57,99,23,255
73	(+) 1,92,010	(+) 1,36,44,046	(+) 1,33,55,896	(+) 64,28,728	(-) 27,89,660	(-) 1,14,18,090	(+) 6,25,51,204

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 Account	Page						
Ordinary Revenue as per Account No. 5	5	22 and 23	Rs. 49,15,226	Rs. 53,33,52,516	Rs. 50,57,25,704	Rs. 31,82,21,100	Rs. 49,20,36,868	Rs. 18,09,95,205
<i>Other Receipts</i>								
H.—Public Debt—								
Permanent Debt	93A & 319	318 } & 319 }	..	..	..	..	9,488	..
Floating Debt . . . . .			..	20,31,00,000	..	8,91,33,220	10,18,00,000	7,46,00,000
Loans from the Central Government.			..	3,00,00,000	..	2,71,49,000	6,68,00,000	15,86,00,000
TOTAL . . . . .			..	23,31,00,000	..	11,62,82,220	16,86,09,488	23,32,00,000
O.—Unfunded Debt—								
Special Loans	94	321	..	..	..	..	..	..
State Provident Funds	97	324 & 325	..	1,05,13,659	94,92,381	48,49,964	69,87,207	35,97,252
TOTAL . . . . .			..	1,05,13,659	94,92,381	48,46,964	69,87,207	35,97,252
P.—Deposits and advances—								
<i>Deposits bearing interest—</i>								
Deposits of Depreciation Reserve of Government Commercial Concerns.	104	337	..	1,12,018	..	..	..	..
Depreciation Reserve Fund—Irrigation.	104	337	..	..	..	..	18,46,622	..
<i>Deposits not bearing interest—</i>								
<i>Appropriation for Reduction or Avoidance of Debt—</i>								
Sinking Funds	99	327	..	70,87,476	81,75,764	..	1,10,25,192	..
Other Appropriations	42	178	..	4,34,931	(a)2,00,570	..	7,93,859	..
Sinking Fund Investment Account.	99	327	..	..	1,92,77,453	..	..	..
Dang District Reserve Funds	104	337	..	..	7,60,491	..	..	..
Famine Relief Fund	98	326	..	2,62,448	8,10,363	16,00,000	3,20,743	..
Revenue Reserve Fund	103	335	..	69,28,500	..	..	2,05,00,536	..
Fund for promotion of Education amongst educationally backward classes.	104	337 & 338	..	..	..	10,36,000	..	1,50,000
Fund for Development of Rural Water Supply.	104	337	..	605	..	..	..	..
Fund for encouragement of Hindustani Literature.	104	337	..	..	..	..	60,000	..
Depreciation Reserve Fund—Electricity.	104	337 and 338	..	26,64,436	..	..	10,50,000	8,18,750
Depreciation Reserve Fund—Government Presses.	104	337 and 338	..	22,436	26,404	76,844	57,759	..
Deposits of Depreciation Reserve of Commercial concerns.	104	337	..	15,60,864	20,000	..	22,00,000	..
Copied over to page 24			49,15,226	1,98,32,724	2,92,83,125	27,12,844	2,78,64,711	9,66,780
			49,15,226	77,89,86,176	51,82,16,085	48,98,80,264	69,76,23,563	41,77,92,487

(a) Billions from the corresponding figure in Account No. 42, as Rs. 2,00,00,000 has been adjusted by crediting the head "Debt Redemption and Amortisation Fund" vide Account No. 104.

GOVERNMENT of COORG for the year ended 31st March 1949

DISBURSEMENTS	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 Account	Page						
Expenditure on Revenue Account as per Account No. 8	6	28 and 29	Rs. 43,84,265	Rs. 53,33,42,093	Rs. 49,96,96,398	Rs. 28,16,53,516	Rs. 49,18,44,858	Rs. 16,73,51,159
<i>Other Disbursements</i>								
Forest, Irrigation and other Capital Accounts outside the Revenue Account								
CC.—68.—Construction of Irrigation— etc., Works.	31	129 to 134	..	2,48,66,563	42,32,953	39,21,544	2,16,56,326	2,45,31,188
FF.—70.—Capital Outlay on Improvement of Public Health	57B	208	..	..	10,97,333	..	..	..
71.—Capital Outlay on Schemes of Agricultural improvement and Research.	58B	212	..	..	..	10,15,816	-1,61,10,847	..
72.—Capital Outlay on Industrial Development.	62B	220 & 221	..	1,15,61,419	..	18,03,132	2,10,741	..
HH.—80.—Bombay Development Scheme.	73	239	..	..	-8,80,459	..	..	..
80-A.—Capital Outlay on Multipurpose River Schemes.	73A	240	..	..	..	91,16,633	..	..
81.—Civil Works	74	241	..	33,36,053	94,97,094	87,94,210	3,17,70,751	42,97,888
II.—81-A.—Capital Outlay on Electricity Schemes.	76A	250 and 251	..	4,24,55,350	44,05,006	..	35,64,187	2,50,19,220
JJ.—82.—Other Provincial Works outside the Revenue Account	82	271	..	26,64,714	1,40,69,832	19,96,878	2,95,23,311	5,97,973
82-B.—Capital Outlay on Road Transport Schemes.	81C	270	..	..	93,31,701	27,67,478	..	..
83.—Payments of Com-muted Value of Pensions	79B	262	..	..	-3,29,338	..	1,87,631	1,55,594
85-A.—Capital Outlay on Provincial Schemes of State Trading.	84A	275	..	..	10,98,75,945	-3,12,09,590	8,28,87,619	2,88,17,461
TOTAL			..	8,48,84,099	15,13,00,067	-17,93,899	15,36,89,719	8,34,19,319
N.—Public Debt—								
Permanent Debt			..	8,58,400	200	..	43,63,706	..
Floating Debt	93A	318 and 319	..	20,31,00,000	..	9,10,00,000	9,22,00,000	7,46,00,000
Loans from the Central Government.			..	4,34,931	79,70,045	..	4,85,21,139	3,71,00,000
TOTAL			..	20,43,93,331	79,70,245	9,10,00,000	14,50,84,845	11,17,00,000
O.—Unfunded Debt—								
Special Loans	94	321	..	..	60,646	..	..	..
State Provident Funds	97	324	..	85,49,966	68,02,392	41,74,809	66,86,772	14,75,087
TOTAL			..	85,49,966	68,63,038	41,74,809	66,86,772	14,75,087
P.—Deposits and Advances—								
<i>Deposits bearing interest—</i>								
Deposits of Depreciation Reserve of Government Commercial concerns.	104	337	..	..	..	..	..	..
Depreciation Reserve Fund— Irrigation.	104	337	..	..	..	..	7,15,424	..
<i>Deposits not bearing interest—</i>								
Appropriation for Reduction or Avoidance of Debt— Sinking Funds	99	327	..	8,52,096	20,579	..	21,16,171	..
Sinking Fund Investment Account.	99	327	..	..	2,72,23,109	..	90,94,475	..
Famine Relief Fund	98	326	..	3,48,828	8,10,363	15,97,776	7,80,120	..
Depreciation Reserve Fund— Government Presses.	104	337	..	3,69,188	41,483	71,700	1,78,031	..
Carried over to page 35			Rs. 43,84,265	Rs. 83,11,69,489	Rs. 66,58,29,748	Rs. 37,50,34,426	Rs. 79,73,06,194	Rs. 36,39,45,565

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 Ac- count	Page					
	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
Ordinary Revenue as per Account No. 5.	5	23	23,09,18,986	15,73,70,839	9,20,22,349	6,43,64,462	2,57,99,23,255
<i>Other Receipts</i>							
H.—Public Debt—							
Permanent Debt	93A	319	..	2,03,28,800	..	..	2,03,38,288
Floating Debt . . . . .			..	10,00,000	3,32,99,345	1,62,00,000	51,91,32,565
Loans from the Central Government			61,37,000	4,95,00,000	48,00,000	1,62,00,000	35,91,86,000
TOTAL . . . . .	..	..	61,37,000	7,08,28,800	3,80,99,345	3,24,00,000	89,86,56,853
O.—Unfunded Debt—							
Special Loans	94	321	..	..	..	..	..
State Provident Funds	97	324 and 325	28,79,502	28,33,038	17,24,845	10,49,552	4,39,24,400
Other Accounts			7,246	..	..	..	7,246
TOTAL . . . . .	..	..	28,86,748	28,33,038	17,24,845	10,49,552	4,39,31,646
P.—Deposits and Advances—							
<i>Deposits bearing interest—</i>							
Deposits of Depreciation Reserve of Government Commercial Concerns	104	337	..	..	..	..	1,12,018
Depreciation Reserve Fund—Irrigation	104	337	..	..	..	..	18,46,622
<i>Deposits not bearing interest—</i>							
<i>Appropriation for Reduction or Avoidance of Debt—</i>							
Sinking Funds	99	327	..	14,61,864	5,02,439	..	2,82,52,736
Other Appropriations	42	178	..	60,170	..	11,92,577	26,82,107
Sinking Fund Investment Account	99	327	..	..	..	..	1,92,77,453
Dangs District Reserve Fund	104	337	..	..	..	..	7,60,491
Famine Relief Fund	98	326	29,941	1,59,968	3,00,000	31,865	35,15,228
Revenue Reserve Fund	103	335	..	..	..	..	2,74,29,036
Publication Fund	104	338	..	..	13,060	..	13,060
Fund for promotion of Education amongst educationally backward classes	104	337	..	..	..	..	11,86,600
Fund for financing Public and Private Irriga- tion Works	104	338	..	..	..	..	..
Fund for Water Supply and Drainage Scheme	104	338	..	..	..	20,00,000	20,00,000
Fund for Development of Rural Water Supply	104	337	..	..	..	..	606
Fund for encouragement of Hindustani Litera- ture	104	337	..	..	..	..	60,000
Depreciation Reserve Fund—Electricity	104	338	..	..	..	..	47,33,176
Depreciation Reserve Fund—Government Presses	104	338	..	18,832	26,308	..	3,00,678
Deposits of Depreciation Reserve of Commer- cial Concerns	104	337	..	..	..	..	37,80,684
Carried over to page 36 . . . . .	..	..	29,941	17,00,834	8,41,807	22,94,449	9,59,20,188
	..	..	23,89,42,784	23,10,32,877	12,18,46,839	9,78,14,014	3,52,28,11,754

GOVERNMENT of COORG for the year ended 31st March 1949—contd.

DISBURSEMENTS	Details of Subsidiary Accounts		Government of Bihar	Government of Central Provinces and Berar	Government of Assam	Government of Orissa	TOTAL
	No. of Ac- count	Page					
			Rs.	Rs.	Rs.	Rs.	Rs.
Expenditure on Revenue Account as per Account No. 6.	6	29	21,75,63,090	15,09,42,111	9,48,12,009	7,57,82,552	2,51,73,72,051
<i>Other Disbursements</i>							
Forest, Irrigation and other Capital Accounts outside the Revenue Account—							
CC.—68.—Construction of Irrigation, etc., Works	31	135 to 137	..	..	15,348	40,50,058	8,32,73,980
FF.—70.—Capital Outlay on Improvement of Public Health.	57B	208	..	..	..	..	10,97,332
71.—Capital Outlay on Schemes of Agricultural Improvement and Research.	58B	212	..	..	..	..	—1,50,95,031
72.—Capital Outlay on Industrial Development.	62B	220 & 221	..	62,78,566	9,80,854	2,00,000	2,10,34,712
72-A.—Capital Outlay on Civil Aviation.	63B	223	2,49,996	..	..	..	2,49,996
HH.—80.—Bombay Development Scheme	73	239	..	..	..	..	—8,80,459
80-A.—Capital Outlay on Multipurpose River Schemes.	73A	240	61,37,000	..	..	..	1,52,53,633
81.—Civil Works	74	241	447	33,69,791	2,00,876	..	6,12,67,105
II.—81-A.—Capital Outlay on Electricity Schemes	76A	252	..	2,19,13,179	..	9,00,000	9,82,56,942
JJ.—82.—Other Provincial Works outside the Revenue Account.	82	271	..	..	..	..	4,88,52,708
82-A.—Capital Outlay on Rail Road Co-ordination Scheme.	82A	271	..	93,250	..	..	93,250
82-B.—Capital Outlay on Road Transport Schemes Outside the Revenue Account	81C	270	..	..	..	..	1,20,99,179
83.—Payments of Commuted value of pensions.	79B	262	..	—1,16,633	—47,667	..	—1,50,413
85.—Payments to Retrenched Personnel	84	273	..	..	5,987	..	5,987
85-A.—Capital outlay on Provincial Schemes of State Trading.	84A	275	—52,21,551	—1,16,48,746	2,44,99,171	—62,08,582	19,17,91,727
TOTAL	..	..	11,65,892	1,98,89,407	2,56,54,569	—10,58,524	51,71,50,649
E.—Public Debt—							
Permanent Debt	93A	319	..	..	4,20,000	..	56,42,306
Floating Debt			..	10,00,000	87,09,287	1,62,00,000	48,68,09,287
Loans from the Central Government			..	40,08,245	..	11,92,577	9,92,26,937
TOTAL	..	..	..	50,08,245	91,29,287	1,73,92,577	59,16,78,530
O.—Unfunded Debt—							
Special Loans	94	321	..	..	..	..	60,646
State Provident Funds	97	324 and 325	31,68,488	29,57,117	15,68,558	4,61,192	3,58,44,381
Other Accounts			1,315	..	..	..	1,315
TOTAL	..	..	31,69,803	29,57,117	15,68,558	4,61,192	3,59,06,342
F.—Deposits and Advances—							
<i>Deposits bearing interest—</i>							
Deposits of Depreciation Reserve of Government Commercial Concerns.	104	337	..	..	..	..	..
Depreciation Reserve Fund—Irrigation	104	337	..	..	..	..	7,15,424
<i>Deposits not bearing interest—</i>							
<i>Appropriation for Reduction or Avoidance of Debt—</i>							
Sinking Funds	99	327	..	4,699	4,22,809	..	34,16,354
Sinking Fund Investment Account	99	327	..	10,71,004	..	..	3,73,88,588
Famine Relief Fund	98	326	30,009	2,597	..	16,713	35,86,406
Fund for financing Public and Private Irrigation Works.	104	338	7,96,608	..	..	..	7,96,608
Depreciation Reserve Fund Government Presses.	104	338	..	1,895	11,109	..	6,73,406
Carried over to page 37	..	..	8,26,617	10,80,195	4,33,918	16,713	4,65,76,786
	..	..	22,18,98,785	17,87,96,880	13,11,64,423	9,25,77,797	3,66,21,07,572

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 Ac- count	Page						
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Other Receipts</i>								
Brought forward from page 30			40,15,220	77,69,66,175	51,52,18,085	43,93,50,284	66,76,33,563	41,77,92,457
			..	1,93,33,724	2,92,93,135	27,12,844	3,78,54,711	9,68,750
P.—Deposits and Advances—contd.								
Hospital Fund	104	337	..	..	..	..	53	..
Special Development Fund	104	337	..	..	..	..	..	..
Magh Mela Fund (U.P.)	104	337	..	..	..	..	2,80,045	..
Nazul Fund (Lucknow)	104	337	..	..	..	..	2,40,142	..
Debt Redemption and Avoidance Fund.	104	337	..	..	2,31,24,866	..	..	..
Special Reserve Fund—Electricity.	104	337	..	8,31,749	..	..	..	..
Provincial Road Funds	104	337	..	5,272	69,33,275	..	34,00,000	..
Fund for Village reconstruction and Harijan uplift.	104	337	..	352	..	..	..	..
Zamindari Abolition Fund	104	337	..	..	..	..	1,00,00,000	..
Sugar Research and Labour Housing Fund.	104	337	..	..	..	..	1,12,00,000	..
Deposits of Local Funds	105	339	..	16,27,22,084	12,50,19,631	2,57,81,966	6,31,43,539	1,97,46,236
Civil Deposits	107	341 and 342	..	39,14,89,435	11,10,91,279	42,38,50,196	12,47,91,464	8,26,25,713
Other Accounts	102A and 107	333 341 and 342	5,748	2,86,24,848	8,77,34,317	21,63,216	23,43,158	12,50,572
Advances	..	..	..	85,60,061	65,02,087	57,79,300	1,01,24,162	55,18,222
Suspense	..	..	..	12,17,88,516	24,70,95,458	63,56,393	12,98,65,548	41,513
Miscellaneous	..	..	..	..	..	..	20,52,900	..
Total	..	..	5,748	73,33,56,021	63,67,84,048	46,66,43,915	39,57,95,712	11,01,51,016
R.—Loans and Advances by Provincial Governments.	110	345 to 347	..	3,90,46,651	1,82,87,887	23,46,601	66,86,630	41,31,056
S.—Remittances								
Adjusting Account between Central and Provincial Governments.	..	..	..	..	12,34,621	..	..	..
Adjusting Account with Railways.	..	..	..	..	2,09,642	16,72,660	..	..
Inter Provincial Suspense Account.	..	..	..	..	..	6,28,753	..	32,731
Other Local Remittances	..	..	..	14,152	45,29,955	..	..	8,11,659
Total	..	..	..	34,152	60,74,418	22,01,412	..	44,960
Total Provincial Receipts			49,30,972	1,54,94,08,000	1,17,62,64,439	91,15,42,212	1,07,01,15,905	53,29,18,919
Opening Balance, 1st April 1945.	107 214	341 2300	68,95,898	—62,82,269	—2,39,92,439	2,40,98,120	1,99,77,633	—66,04,221
GRAND TOTAL			1,18,95,870	1,54,01,25,730	1,15,22,69,999	94,56,40,322	1,09,00,98,808	52,70,14,698

GOVERNMENT of COORG, for the year ended 31st March 1949—*contd.*

DISBURSEMENTS	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 Account	Page						
<i>Other Disbursements</i>	..	..	Rs. 43,84,265	Rs. 83,11,69,489	Rs. 66,58,29,748	Rs. 37,50,34,426	Rs. 79,73,06,194	Rs. 36,39,45,665
Brought forward from page 31	..	..	..	15,70,112	2,80,95,534	16,69,476	1,28,84,221	..
P.—Deposits and Advances—<i>contd.</i>								
Revenue Reserve Fund	103	335	..	5,00,000	..	..	..	..
Revenue Reserve Fund Investment Account.	103	335	..	..	..	..	1,00,00,000	..
Deposits of Depreciation Reserve of Commercial Concerns.	104	337	..	..	29,032	..	..	..
Hospital Fund	104	337	..	..	..	..	7,832	..
Special Development Fund	104	337	..	..	14,12,219	..	..	..
Magh Mela Fund (U.P.)	104	337	..	..	..	..	3,18,927	..
Nazul Fund (Lucknow)	104	337	..	..	..	..	3,02,291	..
Fund for encouragement of Hindustani Literature.	104	337	..	..	..	..	21,823	..
Fund for Village Reconstruction and Harijan Uplift	104	337	..	39,03,698	..	..	..	..
Debt Redemption and Avoidance Fund.	104	337	..	..	2,20,40,074	..	..	..
Fund for the promotion of Education amongst educationally backward classes.	104	337 & 338	..	..	..	8,97,950	..	449
Sugarcane Compensation Fund.	104	337	..	..	..	..	127	..
Post-War Reconstruction and Development Fund.	104	337	..	..	1,70,00,000	..	..	..
Fund for Development of Rural Water Supply.	104	337	..	21,36,176	..	..	..	..
Depreciation Reserve Fund—Electricity	104	337 & 338	..	24,79,916	..	..	..	3,85,302
Special Reserve Fund—Electricity.	104	337	..	7,11,245	..	..	..	..
Provincial Road Funds	104	337	..	1,61,710	12,90,369	..	17,69,037	..
Deposits of Local Funds	105	339	..	15,36,38,264	11,57,06,964	2,62,17,709	5,72,66,986	2,04,26,621
Civil Deposits	107	341 & 342	..	37,31,35,282	10,53,22,763	40,96,01,736	11,86,35,153	6,72,78,164
Other Accounts	102A and 107	333 & 342	5,876	2,29,36,258	8,05,90,042	6,42,752	11,76,204	5,49,189
Advances . . . . .	..	..	..	1,08,94,823	2,14,67,981	53,12,935	1,22,51,387	1,12,70,521
Suspense . . . . .	..	..	..	35,89,732	8,25,88,340	53,51,395	72,69,187	1,37,63,787
Miscellaneous . . . . .	..	..	..	29,08,668	..	..	..	..
TOTAL	..	..	5,876	57,85,65,884	47,55,43,318	44,96,93,953	22,19,03,175	11,36,74,033
R.—Loans and Advances by Provincial Governments.	110	345 to 347	..	9,51,16,389	4,16,85,692	1,53,17,983	4,86,62,618	3,21,87,149
S.—Remittances—								
Adjusting Account between Central and Provincial Governments.	..	..	..	63,726	..	49,02,842	34,05,716	4,58,75,571
Adjusting Account with Railways.	..	..	..	1,34,573	..	..	35,24,458	7,45,721
Inter-Provincial Suspense Account.	..	..	..	3,10,058	20,373	..	3,87,001	..
Other Local Remittances . . . . .	..	..	..	..	..	6,79,439	53,91,171	..
TOTAL	..	..	..	5,08,357	20,373	55,82,281	1,27,08,346	4,66,21,292
Total Provincial Disbursements	..	..	43,90,141	1,50,53,60,119	1,18,30,79,131	84,56,28,643	1,08,05,80,333	55,64,28,039
Closing Balances 31st March 1949	107 & 114	341 & 360	72,15,859	3,47,60,601	—2,89,13,132	10,00,06,689	95,13,205	—2,94,13,351
GRAND TOTAL	..	..	1,16,06,000	1,54,01,20,720	1,15,41,65,999	94,56,35,332	1,09,00,93,538	52,70,14,688

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 Account	Page					
			Rs.	Rs.	Rs.	Rs.	Rs.
<i>Other Receipts</i>							
Brought forward from page 32	..	..	23,99,42,734	23,10,32,677	13,18,46,539	9,78,14,014	3,52,25,11,764
			29,941	17,00,834	8,41,807	32,24,442	9,59,50,188
F.—Deposits and Advances—contd.							
Hospital Fund	104	338	..	..	..	..	58
Special Development Fund	104	338	..	..	..	..	..
Magh Mela Fund (U.P.)	104	337	..	..	..	..	2,80,045
Nawal Fund (Lucknow)	104	337	..	..	..	..	2,40,142
Debt Redemption and Avoidance Fund	104	337	..	..	..	..	2,31,24,866
Special Reserve Fund—Electricity	104	337	..	..	..	..	8,31,749
Provincial Road Funds	104	338	..	..	..	..	1,03,38,547
Fund for Village Reconstruction and Harijan Uplift.	104	337	..	..	..	..	352
Zamindari Abolition Fund	104	337	..	..	..	..	1,00,00,000
Post War Reconstruction and Development Fund.	104	338	3,22,73,000	1,68,00,000	2,28,043	..	4,93,01,043
General Police Fund	104	338	23	..	..	..	23
Pension Equalisation Fund	104	338	67,599	..	..	..	67,599
Sugar Research and Labour Housing Fund	104	337	..	..	..	..	1,12,00,000
Deposits of Local Funds	105	340	3,65,74,594	2,89,16,308	1,27,80,397	1,07,55,190	48,54,39,926
Civil Deposits	107	342	3,04,83,289	3,20,15,810	2,01,57,907	1,48,84,445	1,23,13,89,538
Other Accounts	102A and 107	323 and 342	22,56,127	6,13,55,453	38,40,159	7,41,22,188	26,41,95,784
Advances	..	..	49,14,283	76,83,912	54,224	22,80,736	5,14,16,987
Surpluses	..	..	2,67,345	66,921	..	17,05,698	50,71,87,398
Miscellaneous	..	..	..	..	4,20,000	..	24,72,900
TOTAL	..	..	10,68,66,202	14,85,39,238	3,83,22,537	10,69,72,699	2,74,34,37,134
H.—Loans and Advances by Provincial Governments.	110	345 to 350	15,49,026	1,40,57,848	4,84,585	51,94,104	9,27,84,388
I.—Remittances							
Adjusting Account between Central and Provincial Governments.	..	..	..	10,08,811	..	..	32,43,632
Adjusting Account with Railways	..	..	25,123	48,912	1,86,166	..	21,40,503
Inter-Provincial Suspense Account	..	..	9,733	..	..	..	5,71,216
Other Local Remittances	..	..	..	5,65,012	..	..	59,40,779
TOTAL	..	..	34,856	16,20,735	1,86,166	..	1,08,54,130
Total Provincial Receipts	..	..	34,82,92,818	39,52,50,498	17,08,39,827	20,99,90,817	6,36,96,39,608
Opening Balance, 1st April 1948	107 and 114	341 and 350	46,07,161	96,53,742	2,32,82,430	1,68,85,096	7,80,59,389
GRAND TOTAL	..	..	26,29,92,979	49,51,04,290	19,41,22,257	22,68,75,913	6,44,76,98,685

and the GOVERNMENT of COORG, for the year ended 31st March 1949—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 Account	Page					
<i>Other Disbursements</i>			Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward from page 33	..	..	22,18,98,785	17,87,96,880	13,11,64,423	9,25,77,797	3,66,21,07,572
			8,26,617	10,80,195	4,33,918	16,713	4,65,76,786
P.—Deposits and Advances—							
Revenue Reserve Fund	103	335	..	..	..	..	5,00,000
Revenue Reserve Fund of Investment Account	103	335	..	..	..	..	1,00,00,000
Deposits of Depreciation Reserve of Commercial concerns.	104	337	..	..	..	..	29,032
Hospital Fund	104	337	..	..	..	..	7,832
Special Development Fund	104	337	..	..	..	..	14,12,219
Magh Mela Fund (U.P.)	104	337	..	..	..	..	3,18,927
Nazul Fund (Lucknow)	104	337	..	..	..	..	3,02,291
Fund for encouragement of Hindustani Literature.	104	337	..	..	..	..	21,822
Fund for Village Reconstruction and Harijan Uplift.	104	337	..	..	..	..	39,03,698
Debt Redemption and Avoidance Fund	104	337	..	..	..	..	2,20,40,074
Pension Equalisation Fund	104	338	26,000	..	..	..	26,000
Fund for promotion of Education amongst Educationally backward classes.	104	337	..	..	..	..	8,98,399
Sugar-Cane Compensation Fund	104	337	..	..	..	..	127
Publication Fund	104	338	..	..	219	..	219
Post-War Reconstruction and Development Fund.	104	338	..	..	1,64,967	..	1,71,64,967
Fund for Development of Rural Water Supply	104	337	..	..	..	..	21,36,176
Fund for Water Supply and Drainage Scheme	104	338	..	..	..	6,55,409	6,55,409
Depreciation Reserve Fund—Electricity	104	338	..	..	..	..	28,65,218
Special Reserve Fund—Electricity	104	338	..	..	..	..	7,11,245
Provincial Road Funds	104	338	..	..	..	..	82,21,116
General Police Fund	104	338	23	..	..	..	23
Deposits of Local Funds	105	340	3,61,47,333	2,73,21,136	1,02,79,001	1,03,58,398	45,73,62,412
Civil Deposits	107	342	2,86,00,490	3,29,37,749	1,31,84,219	1,37,33,409	1,16,24,28,965
Other Accounts	102A and 107	333 and 342	16,06,084	4,10,68,234	36,88,384	6,75,58,586	21,98,21,609
Advances . . . . .	..	..	73,00,039	73,30,487	39,180	32,96,219	7,91,63,572
Suspense . . . . .	..	..	4,69,77,930	4,65,17,508	24,05,658	17,979	20,84,81,516
Miscellaneous . . . . .	..	..	..	..	..	..	29,08,668
TOTAL	..	..	12,14,84,516	15,62,55,309	3,01,95,546	9,56,36,713	2,24,29,58,323
R.—Loans and Advances by Provincial Governments.	110	348 to 350	1,09,31,952	3,13,55,298	70,95,664	90,15,305	29,13,68,050
S.—Remittances—							
Adjusting Account between Central and Provincial Governments.	..	..	1,62,559	..	28,56,119	84,00,258	6,08,66,791
Adjusting Account with Railways . . . . .	..	..	..	..	8,577	597	44,13,926
Inter-Provincial Suspense Account . . . . .	..	..	..	2,30,297	..	39,181	10,86,910
Other Local Remittances . . . . .	..	..	4,80,742	..	5,66,054	47,92,479	1,19,09,885
TOTAL	..	..	6,43,301	3,30,297	34,30,750	82,32,515	7,80,77,512
Total Provincial Disbursements	..	..	35,49,58,554	36,87,37,784	17,18,86,383	20,54,62,330	6,27,45,11,457
Closing Balance, 31st March 1949	107 & 114	341 & 360	—19,58,575	3,83,66,456	2,22,15,874	2,13,83,582	17,31,77,208
GRAND TOTAL	..	..	35,29,99,979	40,51,04,240	19,41,02,257	22,68,45,912	6,44,76,88,665

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

Revenue Rs. 5,14,47,73,533

Expenditure

Within the Revenue Account Rs. 28,15,83,883

Outside the Revenue Account Rs. 29,81,679

Major Head	No. of Account	Detail of Accounts	Page	Amount of each account.	
				Major Head Total	
				Revenue	Expenditure
				Rs.	Rs.
General	8	Statement of Principal Sources of Ordinary Revenue	41	..	..
"	8-A	Detailed Statement of Assignments, etc.	41	..	..
Customs	9	Receipts	47	1,27,56,44,783	..
"	9-A	Expenditure	49	..	1,49,01,341
Central Excise Duties	10	Receipts	52	50,64,84,564	..
"	10-A	Expenditure	53	..	2,57,38,466
Corporation Tax	11	Receipts	57	62,08,40,132	..
"	11-A	Expenditure	58	..	61,68,657
Taxes on Income other than Corporation Tax	12	Receipts	61	1,26,49,79,358	..
"	12-A	Expenditure	63	..	1,29,05,835
Opium	14	Receipts	65	80,39,800	..
"	14-A	Expenditure	65	..	57,76,766
Land Revenue	15	Receipts	66	25,52,74,723	..
"	15-A	Expenditure	67	..	5,20,61,985
Provincial Excise	16	Receipts	68	35,18,96,061	..
"	16-A	Expenditure	69	..	3,49,49,083
Stamps	17	Receipts	71	17,77,54,248	..
"	17-A	Expenditure	72	..	1,78,93,480
Forest	18	Receipts	74	11,18,85,424	..
"	18-A	Expenditure	75	..	5,69,45,550
Registration	19	Receipts	76	2,47,10,278	..
"	19-A	Expenditure	76	..	1,09,21,525
Motor Vehicles Act	20	Receipts	77	4,76,70,375	..
"	20-A	Expenditure	78	..	2,44,90,641
Other Taxes and Duties	21	Receipts	81	49,95,93,798	..
"	21-A	Expenditure	83	..	1,88,30,554
		TOTAL		5,14,47,73,533	28,15,83,883
		Total Expenditure within the Revenue Account			28,15,83,883
Security Printing Press	17-B	Capital Outlay outside the Revenue Account	73		10,63,121
Forest	D	Capital Outlay outside the Revenue Account	75		19,18,558
		Total Expenditure outside the Revenue Account		..	29,81,679

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 those 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 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. It includes all the heads under "Principal Heads of Revenue" except "Opium", which is not taken into account as the receipts thereunder do not accrue from either direct or indirect taxation.

3. The Customs and Central Excise figures are shown in lump for the whole of India, as the revenue brought to account under these heads in each Province does not represent the collections from the people of that Province only. Customs Revenue is collected mainly in seaport towns, while Central Excise Duties are collected in the Provinces where the excisable articles are manufactured, but the taxes so levied are met by the consuming public in the whole of India.

4. The receipts shown under each head represent *net* collection after deduction of refunds. Assignment of Land Revenue, Excise and other compensations paid for resumption of revenue rights by Government, as well as allowances to district and village officers for collection of land revenue, are also deducted from the total receipts so as to deduce the *net* revenue under each head.

No. 8.—STATEMENT OF PRINCIPAL SOURCES OF ORDINARY

	Customs	Central Excise Duties	Corporation Tax	Taxes on Income other than Corporation Tax	Land Revenue	Provincial Excise	Stamps	Forest
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India General (a)	..	..	—1,42,60,135	5,36,91,694	14,79,010	1,08,64,525	33,03,725	61,95,080
Coorg	..	..	14,970	3,21,572	4,17,798	10,97,196	1,29,091	23,49,807
Madras	..	..	3,93,81,464	12,49,55,857	4,97,75,753	3,66,53,885	4,05,59,490	1,61,46,912
Bombay	..	..	20,90,78,507	55,60,50,401	3,65,97,604	6,22,02,363	4,70,30,809	2,31,37,270
West Bengal	..	..	30,78,48,487	34,13,49,712	1,91,96,949	6,21,70,440	2,39,70,696	61,56,902
United Provinces	..	..	3,31,07,998	7,87,38,442	6,75,50,997	6,52,82,895	2,33,74,622	2,22,29,904
East Punjab	..	..	15,72,970	2,08,95,000	1,36,73,249	2,38,19,989	40,71,160	61,88,983
Bihar	..	..	29,29,326	3,56,95,219	1,39,76,765	4,85,38,212	2,21,30,982	42,95,318
Central Provinces and Berar	..	..	26,59,364	2,39,06,793	3,07,16,815	1,81,08,500	78,50,950	1,68,46,425
Assam	..	..	3,83,76,554	2,30,86,389	1,67,51,505	95,40,536	18,30,556	63,43,229
Orissa	..	..	1,30,637	62,88,279	51,38,280	1,36,17,520	35,02,167	19,96,194
Total	..	..	62,08,40,132	1,26,49,79,358	25,52,74,723	35,18,96,061	17,77,54,248	11,18,85,424
Customs	1,27,56,44,763	..	..	..	..	..	..	..
Central Excise Duties	..	50,64,84,564	..	..	..	..	..	..
Total Revenue	1,27,56,44,763	50,64,84,564	62,08,40,132	1,26,49,79,358	25,52,74,723	35,18,96,061	17,77,54,248	11,18,85,424
Revenue per 1,000 Square Miles	19,21,152	7,62,778	9,35,000	19,05,089	3,84,450	5,29,964	2,67,702	1,68,502
Revenue per 1,000 of Population.	5,099·7	2,024·8	2,481·8	5,057·1	1,020·5	1,406·8	710·6	447·3

(a) This comprises Ajmer, Andaman and Nicobar islands and Delhi.

No. 8-A.—DETAILED STATEMENT OF ASSIGNMENTS,

	India General	Coorg	Madras	Bombay	West Bengal	United Provinces
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Assignments and Com- pensations under Land Revenue, Pro- vincial Excise and Motor Vehicles Acts, <i>vide</i> Accounts Nos. 15A, 16A and 20A	6,30,540	50,000	1,15,14,179	27,16,254	6,10,069	4,00,927
Allowances to District and Village Officers, <i>vide</i> Account No. 15A	11,387 (a)	18,354	2,39,32,705 (b)	85,35,505 (b)	..	..
Total	6,41,927	68,354	3,54,46,884	1,12,51,759	6,10,069	4,00,927

(a) Represents District charges on account of Ajmer Kanungoes.

(b) Represents Allowances to District and Village Officers classified under "25—General Administration—District Administration—Other Establishments."

REVENUE FOR THE Year ended 31st MARCH, 1949.

Registration	Receipts under Motor Vehicles Acts	Other Taxes and Duties	Total	Deduct Assignments, Compensations, etc.	Net Revenue	Area (in thousands of square miles)	Population in thousands	Net Revenue per 1,000 Square Miles	Net Revenue per 1,000 of Population
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			Rs.	Rs.
1,07,178	13,98,498	14,83,732	6,42,63,307	6,41,927	6,36,21,380	6	2,176	..	..
17,168	2,53,403	30,441	46,30,844	68,354	45,62,490	2	170	22,81,245	26,838
86,54,906	1,97,44,721	15,32,32,401	48,91,05,389	3,54,46,884	45,36,58,505	126	54,216	36,00,464	8,368
27,59,071	1,21,20,922	12,16,74,552	1,07,06,51,499	1,12,51,759	1,05,93,99,740	76	24,124	1,39,39,470	43,915
30,46,895	44,46,856	7,90,63,336	84,72,50,273	6,10,069	84,66,40,204	29	23,176	2,91,94,489	36,531
24,49,637	35,64,488	8,36,44,700	37,99,43,683	4,00,927	37,95,42,756	106	59,495	35,80,592	6,379
4,25,156	13,18,383	62,78,395	7,82,43,285	79,758	7,81,63,527	37	12,577	21,12,528	6,215
47,60,526	3,24,043	2,73,03,789	15,99,54,180	1,64,368	15,97,89,812	70	38,877	22,82,712	4,110
16,57,419	26,42,450	1,90,84,704	12,34,73,410	21,95,777	12,12,77,633	99	17,771	12,25,027	6,824
2,52,867	15,17,764	44,60,547	10,21,59,947	1,95,947	10,19,64,000	81	8,443	12,58,815	12,077
5,79,455	3,38,847	33,37,201	3,49,28,580	6,28,011	3,43,00,569	32	9,114	10,71,893	3,764
2,47,10,278	4,76,70,375	49,95,93,798	3,35,46,04,397	5,16,83,761	3,30,29,20,616	664	2,50,139	49,74,278	13,204
..	..	..	1,27,56,44,763	4,31,206	1,27,52,13,557	..	..	..	..
..	..	..	50,64,84,564	52,54,600	50,12,29,964	..	..	..	..
2,47,10,278	4,76,70,375	49,95,93,798	5,13,67,33,724	5,73,69,587	5,07,93,64,137	664	2,50,139	76,49,644	20,306
37,214	71,793	7,52,400	..	..	76,49,644	..	..	..	..
98.8	180.6	1997.2	..	..	20,306.6	..	..	..	..

COMPENSATIONS, etc., included in Account No. 8.

East Punjab	Bihar	Central Provinces and Berar	Assam	Orissa	Total
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
79,758	1,64,368	73,374	1,94,109	83,970	1,65,17,548
..	..	21,22,403 (b)	1,838 (b)	5,44,041 (b)	3,51,66,233
79,758	1,64,368	21,95,777	1,95,947	6,28,011	5,16,83,781

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 332.

3. Export duties on 'Coffee', 'Other Agricultural Produce' and 'Mica' are in the nature of cesses imposed for certain specific purposes. They do not, therefore, form part of general revenues, but are either made over, *less* cost of collection, to the appropriate statutory bodies concerned (*i.e.* the Indian Coffee Market Expansion Board and the Indian Council of Agricultural Research) or credited likewise to the appropriate fund concerned (*i.e.* the Mica Mines Labour Welfare Fund).

4. The various articles on which duties were levied during 1948-49 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 1948-49, see Schedules I and II to the Indian Tariff Act, 1934, as amended by the Indian Finance Act, 1948.

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, Calcutta and Bombay, besides the Customs staff proper at the Chief Ports, there is a combined Central Excise and Customs establishment outside those ports whose entire cost is first debited to Central Excise but ultimately, the Customs portion is debited to 'Customs' and credited to Central Excise. Similarly the expenditure incurred for Land Customs work in Central Excise Collectorates Delhi, Calcutta and Shillong is also initially booked under the Major Head "2—Central Excise Duties" and subsequently transferred to "1—Customs" by credit to the former head.

No. 9.—ACCOUNT OF CUSTOMS REVENUE for the year ended 31st March 1949.

	Gross Receipts				Total Gross Receipts	Refunds and Drawbacks	Net Receipts
	Madras	Bombay	West Bengal	Other areas			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT							
SEA CUSTOMS							
Imports							
I—Revenue Duties							
Ale, beer, porter, cider and other fermented liquors	1,08,566	13,55,590	8,01,234	..	22,65,390	5,895	22,59,495
Spirits and liquors	21,72,791	92,29,988	51,32,353	..	1,65,35,132	1,16,374	1,64,18,758
Wines	71,800	1,73,947	1,66,794	..	4,12,541	17,754	3,94,787
Spices	6,12,374	40,40,661	28,55,542	..	75,08,577	26,206	74,82,371
Tea	38,391	22,474	2,153	..	63,018	1,353	61,665
Tobacco	2,10,31,161	1,26,44,919	5,40,45,822	..	8,77,21,902	50,677	8,76,71,225
Kerosene oil	66,86,265	88,96,013	85,84,554	..	2,41,66,832	2,12,984	2,39,53,848
Motor spirit	2,16,63,124	5,27,53,561	2,28,08,826	..	9,72,25,511	20,50,479	9,51,75,032
Oil, batching, fuel and lubricating	18,36,540	81,65,359	36,94,439	..	1,36,96,338	78,419	1,36,17,919
Cotton—Raw	20,81,641	2,11,90,024	7,18,460	..	2,39,90,125	2,71,801	2,37,18,324
Boots and shoes	13,897	27,047	9,738	..	50,682	381	50,301
Motor cars, cycles, scooters, omnibuses chassis vans, lorries and parts thereof	91,89,016	5,32,68,345	1,80,68,790	..	8,05,26,151	8,56,938	7,96,69,213
Electric lighting bulbs	3,91,239	25,29,751	11,54,163	..	40,75,153	8,727	40,66,426
Wireless reception instruments and apparatus	8,47,341	23,87,595	20,05,259	..	52,40,195	1,13,177	51,27,018
Dyes derived from coal-tar and coal-tar derivatives	3,18,349	1,21,92,857	3,98,309	..	1,29,09,515	32,885	1,28,76,630
Machinery	1,19,98,494	3,21,71,450	2,62,11,162	..	7,03,81,106	28,13,832	6,75,67,274
Iron and steel	23,68,310	78,95,597	56,05,192	..	1,58,69,099	1,82,311	1,56,86,788
Gold bullion, coins, plates sheets, and other manufactures	954	39,65,056	653	..	39,66,663	1,40,949	38,25,714
Silver bullion, coin, sheets, plates and other manufactures	87	5,80,592	2,603	..	5,83,282	24,636	5,58,646
Carried over	8,14,30,340	23,34,90,826	15,22,66,046	..	46,71,87,212	70,05,778	46,01,81,434
A. and AA.—Principal Revenue Heads, etc.							

No. 9.—ACCOUNT OF CUSTOMS REVENUE for the year ended 31st March 1949—*contd.*

	Gross Receipts				Total Gross Receipts	Refunds and Drawbacks	Net Receipts
	Madras	Bombay	West Bengal	Other areas			
Brought forward							
SEA CUSTOMS— <i>contd.</i>							
Imports— <i>contd.</i>							
I—Revenue Duties— <i>contd.</i>							
Tin, block	8,14,30,340	23,34,90,826	15,22,66,046	..	Rs. 46,71,87,212	Rs. 70,05,778	Rs. 46,01,81,434
Metals, other than iron and steel, silver and block tin	562	3,42,883	5,30,573	..	8,74,018	1,288	8,72,730
Railway plant and rolling stock	16,41,347	78,74,123	63,51,586	..	1,58,67,056	6,48,564	1,52,18,492
Woodpulp, paper and stationery	4,99,820	2,91,343	37,00,446	..	44,91,609	1,33,623	43,57,986
Artificial silk yarn and thread	46,89,973	1,60,37,451	82,73,269	..	2,90,00,693	83,836	2,89,16,857
Yarn and textile fabrics, others	15,72,507	3,40,17,837	54,31,742	..	4,10,22,086	29,703	4,09,92,383
Cinematograph films	22,55,157	2,42,23,268	1,06,61,214	..	3,71,39,639	2,35,286	3,69,04,353
Portland cement excluding white cement	4,06,365	36,72,583	3,84,870	..	44,63,818	56,846	44,06,972
Pneumatic rubber tyres and tubes	26,988	2,51,858	14,97,494	..	17,76,340	1,04,156	16,72,184
Toys, games and sports goods	17,245	2,01,381	87,843	..	3,06,469	6,009	3,00,460
Betelnuts	1,05,711	5,16,188	3,06,742	..	9,28,641	16,020	9,12,621
All other articles.	53,73,961	68,33,716	1,56,75,935	..	2,78,83,612	46,194	2,78,37,418
	3,35,93,641	16,36,74,926	9,46,54,028	..	29,19,22,595	39,96,293	28,79,26,302
Total I—Revenue Duties	13,16,13,617	49,14,28,383	29,98,21,788	..	92,28,63,788	1,23,63,596	91,05,00,192
II—Protective Duties							
Sewing machines and parts thereof	4,09,900	10,09,016	16,73,910	..	30,92,826	8,623	30,84,203
Cycles (other than Motor Cycles) and parts thereof	14,07,465	58,40,463	27,74,975	..	1,00,22,903	24,588	99,98,315
Sugar	23,47,923	1,231	3,916	..	23,53,070	91	23,52,979
Heavy chemicals	10,274	74,362	29,618	..	1,14,254	1,655	1,12,599
Iron and steel	3,60,219	12,30,350	8,36,815	..	24,27,384	29,048	23,98,336
Silver wire, thread and other manufactures	35	9	..	..	44	..	44
Metals other than iron and steel	6,17,199	33,11,782	14,56,642	..	53,85,623	66,996	53,18,627

	1,76,180	61,22,750	26,77,519	..	89,76,449	10,248	89,66,201
Raw Silk . . . . .	..	8,36,165	58	..	8,36,223	..	8,36,223
Silk yarn and thread	23,819	1,68,119	89,056	..	2,80,994	296	2,80,698
Hurricane lanterns	41,854	4,95,693	85,385	..	6,22,932	638	6,22,294
Coated abrasives	38,990	2,84,932	39,336	..	3,63,258	872	3,62,386
Preserved fruits and fruits products	1,20,622	18,75,806	32,674	..	20,29,102	1,11,201	19,17,901
Silk fabrics	75,173	2,72,014	28,488	..	3,75,675	42	3,75,633
Cocoa and Chocolate other than Confectionery	4,21,311	6,15,852	6,84,727	..	17,21,890	2,451	17,19,439
Machinery	82,944	78,07,695	3,78,339	..	82,68,978	2,89,089	79,79,889
Artificial silk fabrics	4,438	1,59,431	15,672	..	1,79,541	4,542	1,74,999
Fabrics of artificials silk mixed with other materials	2,717	30,39,110	3,523	..	30,45,350	36,117	30,09,233
Other textile manufactures	1	748	1,312	..	2,061	..	2,061
Matches, match splints and veneers	3,90,364	11,04,272	17,06,852	..	32,01,488	4,131	31,97,357
All other Articles	65,31,428	3,42,49,800	1,25,18,817	..	5,33,00,045	5,90,628	5,27,09,417
Total II—Protective Duties . . . . .	..	..	..	(a) 73,65,600	73,65,600	..	73,65,600
III—Duties on American Disposals	13,81,45,045	52,56,78,183	31,23,40,605	73,65,600	98,35,29,433	1,29,54,224	97,05,75,209
American Disposals	30,09,120	2,17,507	6,95,056	..	39,21,683	2,96,559	36,25,124
TOTAL IMPORTS	2,17,599	63,372	1,23,11,958	..	1,23,11,958	22,32,403	1,00,79,555
Exports	117	2,761	6,32,14,645	..	6,34,95,616	19,53,630	6,15,41,986
Manganese ore	8,98,447	5,78,073	74	..	2,952	2	2,950
Jute—	..	..	2,69,228	..	17,45,748	41,405	17,04,343
(i) Raw . . . . .	..	..	..	..	..	..	..
(ii) Manufactured	51,35,598	3,49,10,257	2,33,557	..	4,02,79,412	18,099	—16,910
Rice	92,60,881	3,57,73,143	7,67,24,534	..	12,17,58,558	50,17,525	11,67,41,033
Other Agricultural Produce	13,81,45,045	52,56,78,183	31,23,40,605	73,65,600	98,35,29,433	1,29,54,224	97,05,75,209
Coffee . . . . .	..	..	..	..	..	..	..
Cotton cloth and yarn . . . . .	..	..	..	..	..	..	..
Carried over	..	..	..	..	..	..	..

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 year ended 31st March 1949—concl'd.

	Gross Receipts				Total Gross Receipts	Refunds and Drawbacks	Net Receipts
	Madras	Bombay	West Bengal	Other areas			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	13,81,45,045	52,56,78,183	31,23,40,605	73,65,600	98,35,29,433	1,29,54,224	97,05,75,209
SEA CUSTOMS—concl'd.	92,60,881	3,57,73,143	7,67,24,534	..	12,17,58,558	50,17,525	11,67,41,033
Exports—concl'd.	3,509	117	14,009	..	17,635	..	17,635
Cigars, Cigarettes and cheroots	2,88,837	1,282	58,365	(a) 7,18,621	10,67,105	52,762	10,14,343
Mica	1,41,65,386	13,33,778	9,26,27,969	..	10,81,27,133	19,48,893	10,61,78,240
Tea	..	1,77,04,190	3,26,664	..	1,80,30,854	2,40,000	1,77,90,854
Raw—cotton	49,69,548	26,39,934	16,29,592	..	92,39,074	7,00,685	85,38,389
Vegetable Oil	24,38,791	28,50,247	7,36,849	..	60,25,887	88,542	59,37,345
Oil Seeds	..	..	..	..	..	115	—115
All other items	..	..	..	..	..	..	..
TOTAL EXPORTS	3,11,26,952	6,03,02,691	17,21,17,982	7,18,621	26,42,66,246	80,48,522	25,62,17,724
MISCELLANEOUS	16,18,449	61,94,805	38,56,691	(b) 10,36,086	1,27,06,031	21,81,832	1,05,24,199
TOTAL SEA CUSTOMS	17,08,90,446	59,21,75,679	48,83,15,278	91,20,307	1,26,05,01,710	2,31,84,578	1,23,73,17,132
LAND CUSTOMS	..	36,42,255	..	(f) 2,42,565	38,84,820	2,79,316	36,05,504
Western Pakistan Frontier	..	..	..	(e) 10,64,847	10,64,847	95,450	9,69,397
Eastern Pakistan Frontier	..	34,07,517	..	..	34,07,517	4,25,727	29,81,790
Portuguese India	..	..	1,94,61,641	(c) 1,58,34,645	3,52,96,286	1,10,346	3,51,85,940
Other Frontiers	..	..	1,94,61,641	..	..	..	..
TOTAL LAND CUSTOMS	..	70,49,772	1,94,61,641	1,71,42,057	4,36,53,470	9,10,839	4,27,42,631
GROSS RECEIPTS	17,08,90,446	59,92,25,451	50,77,76,919	2,62,62,364	1,30,41,55,180	..	..
Refunds and Drawbacks	45,69,031	96,29,128	94,62,779	(d) 4,34,479	..	2,40,95,417	..
Net Receipts	16,63,21,415	58,96,96,323	49,83,14,140	2,58,27,885	..	1,28,00,59,763	..

<i>Deduct</i> —Share of net proceeds of Export Duties assigned to Provinces . . . . .	..	..	1,43,03,308	..	7,43,03,308
<i>Deduct</i> —Share of Customs Revenue paid to the Travancore and Cochin Governments .	44,15,000	..	..	..	44,15,000
TOTAL RECEIPTS OF THE CENTRAL GOVERNMENT UNDER CUSTOMS	16,19,06,415	58,95,96,323	48,40,10,832	2,58,27,885	1,26,13,41,455
Provincial Governments	Government West of Bengal	Government of Bihar	Government of Assam	Government of Orissa	Total
	Rs. 54,69,643	Rs. 38,71,882	Rs. 43,89,857	Rs. 5,71,926	Rs. 1,43,03,308
Share of net proceeds of Export Duties assigned to Provinces	Rs. 54,69,643	Rs. 38,71,882	Rs. 43,89,857	Rs. 5,71,926	Rs. 1,43,03,308

(a) Represents receipts in Bihar.

(b) Represents receipts in India General Rs. 10,35,611 and Orissa Rs. 475.

(c) Represents receipts in India General Rs. 35,95,938. United Provinces Rs. 2,41,042, East Punjab Rs. 97,76,971 and Bihar Rs. 22,20,694.

(d) Represents refunds in India General Rs. 3,00,471, East Punjab Rs. 38,558 and Assam Rs. 95,450.

(e) Represents receipts in Assam.

(f) Represents receipts in India General.

No. 9. A.—ACCOUNT OF EXPENDITURE CONNECTED WITH THE COLLECTION OF CUSTOMS REVENUE FOR THE YEAR ENDED 31ST MARCH 1949.

	India General	Madras	Bombay	West Bengal.	East Punjab	Assam	TOTAL
	Rs.	Rs.	Rs.	Calcutta Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT							
Expenditure at the Major Ports of Madras, Bombay and Calcutta							
Pay of Officers . . . . .	..	54,558	1,39,379	1,23,090	..	..	3,17,027
Pay of Establishment . . . . .	..	3,96,402	19,71,550	18,44,637	..	..	42,12,589
Allowances, Honoraria, etc, including overtime and holiday allowances	..	3,39,817	20,26,244	14,64,311	..	..	38,30,372
Contingencies . . . . .	..	53,405	1,78,041	1,93,897	..	..	4,25,343
Establishment charges payable to other Governments, Departments etc.	..	..	1,49,000	..	..	..	1,49,000
Grants-in-aid, Contributions, etc.	..	..	2,100	..	..	..	2,100
<i>Deduct—</i>							
Contributions, Recoveries, etc.	..	4,481	1,89,263	85,907	..	..	2,79,651
Total charges at Major Ports . . . . .	..	8,39,701	42,77,051	35,40,028	..	..	86,56,780
Charges at Other Ports	6,82,100	11,87,287	5,41,000	..	..	..	24,10,387
Indian Customs Service—							
Pay of Officers . . . . .	..	56,647	1,05,673	89,780	..	..	2,52,100
Allowances, Honoraria, etc.	..	8,050	22,940	24,377	..	..	55,367
Grants-in-aid, Contributions, etc.	..	800	..	5,410	..	..	6,210
Total Indian Customs Service . . . . .	..	65,497	1,28,613	1,19,567	..	..	3,13,677
Cost of collection of Customs duty on articles of Inward Foreign Letters and Parcels	(a) 14,23,206	..	..	..	..	..	14,23,206
Land Customs charges	3,436	..	13,92,000	..	..	1,49,400	15,44,836

Assignments and Compensations	..	3,90,000	29,044	..	12,162	4,31,206
Charges in England—						
<i>High Commissioner</i>						
Leave salaries and deputation pay	1,07,703	..	..	..	..	1,07,703
Sterling Overseas Pay	5,911	..	..	..	..	5,911
Stores for India	5,272	..	..	..	..	5,272
Other charges	2,363	..	..	..	..	2,363
Total Customs Expenditure (Voted) :	22,29,991	24,82,485	63,67,708	36,59,595	12,162	1,49,01,341

(a) Includes Rs. 11,29,836 being the establishment charges paid to Other Governments, Departments, etc
II and 2—Central Excise Duties

The various articles on which Central Excise Duties were realised in 1948-49 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 332.

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 the 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 the 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 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 the 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 year ended 31st March, 1949.

	India General	Madras	Bombay	West Bengal	United Provinces	East Punjab	Bihar	Central Provinces and Berar	Assam	Orissa	TOTAL
CENTRAL GOVERNMENT											
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Gross Receipts	9,35,253	..	..	..	22,75,686	1,051	..	..	1,09,07,512	..	1,41,19,502
Excise duty on Motor Spirit . . . . .	..	..	..	720	..	..	..	..	19,98,008	..	19,98,728
Excise duty on Kerosene . . . . .	..	..	..	231	..	..	..	..	..	..	231
Excise Duty on Silver . . . . .	..	..	..	..	..	..	..	..	..	..	..
Excise duty on Sugar—											
Sugar other than Khandsari and Palmyra	17,010	46,50,960	63,74,760	6,87,081	4,03,47,645	10,70,129	1,08,10,729	..	..	2,92,420	6,42,50,734
Khandsari Sugar . . . . .	..	..	311	..	2,13,088	1,874	1,04,995	..	..	..	3,20,268
Special Excise duty imposed by the Sugar (Temporary Excise Duty) Ordinance, 1944 . . . . .	..	..	..	..	..	..	..	..	97	..	97
Special Excise duty imposed by the Sugar (Temporary Excise Duty) Ordinance, 1946 . . . . .	..	4,608	2,573	21,135	56,318	249	49,137	900	3,567	118	1,38,605
Excise duty on Matches—											
Excise duty on Matches (including sale proceeds of banderoles)	31,789	2,48,48,551	1,35,01,124	1,69,38,052	1,18,24,183	..	2,56,915	1,02,931	55,30,305	16,396	7,30,50,246
License fees, fines, etc.	260	..	..	..	..	..	50	..	..	..	310
Excise duty on Steel Ingots . . . . .	..	..	20,534	9,56,967	22,248	..	36,12,783	..	..	..	46,12,532
Excise duty on Mechanical Lighters	500	..	114	950	..	..	..	..	..	..	1,564
Excise duty on Tyres . . . . .	..	..	54,90,000	1,42,76,651	..	..	..	..	..	..	1,97,66,651
Excise duty on Coal and Coke . . . . .	..	..	..	49,05,523	..	..	52,67,095	..	..	..	1,01,72,618
Excise duty on Tobacco	11,98,543	4,34,19,639	2,16,81,678	12,98,46,540	1,93,98,586	20,75,645	1,66,98,558	1,77,68,210	1,80,610	23,25,714	25,45,93,723
Excise duty on Vegetable Products	19,52,157	4,58,227	99,86,134	17,60,675	49,61,703	139	5,20,014	..	..	..	1,96,39,049
Excise duty on Betelnuts . . . . .	..	1,527	666	26,810	..	..	4,359	..	6,149	..	39,511
Excise Duty on Tea . . . . .	..	60,85,901	—7,15,690	2,57,00,634	3,42,853	4,60,704	38,360	..	46,88,132	..	3,66,00,894
Excise duty on Coffee . . . . .	..	48,66,049	..	..	..	..	479	5,051	1,539	8	48,73,126
Excise duty on Cloth	2,25,550	80,306	79,88,422	3,63,442	2,22,636	19,118	1,582	36	..	..	89,01,092
Miscellaneous	39,842	11,03,202	7,92,134	9,66,621	3,61,742	36,123	85,073	28,670	95,883	29,028	35,38,318
Total Gross Receipts	44,00,904	8,55,18,970	8,51,22,760	19,64,52,032	8,00,26,688	36,65,032	3,74,50,129	1,79,05,798	2,24,11,802	26,63,684	51,66,17,799

Refunds and Drawbacks—											
Excise duty on Salt	57,038	..	..	..	..	..	..	..	..	..	57,038
Excise duty on Sugar—											
Special Excise duty imposed by the Sugar (Temporary Excise Duty) Ordinance 1943.	..	..	..	..	..	..	252	..	..	..	252
Sugar other than Khandasari and Palmyra . .	..	8,655	38,438	..	62,735	..	61,727	..	..	..	1,71,555
Khandasari Sugar . . . . .	..	..	303	..	4,736	..	..	..	..	..	5,039
Special Excise duty imposed by the Sugar (Temporary Excise Duty) Ordinance, 1944 .	..	..	1,667	..	..	..	2,074	..	..	..	3,741
Special Excise duty imposed by the Sugar (Temporary Excise Duty) Ordinance, 1946. .	1,856	..	1,094	..	..	..	48,346	..	30	..	51,326
Excise duty on Matches—											
Excise duty on Matches (including sale proceeds of banderols) . . . . .	..	856	8,763	1,07,267	104	..	..	..	27	..	1,17,007
License fees, fines etc. . . . .	..	..	..	..	48	..	..	..	..	..	48
Excise duty on Tyres . . . . .	..	..	4,25,225	..	..	..	..	..	..	..	4,25,225
Excise duty on Tobacco	30,010	3,11,557	67,414	11,719	1,35,102	239	..	10,298	160	..	5,66,499
Excise duty on Vegetable Products . . . . .	..	..	64,474	..	..	..	..	..	..	..	64,474
Excise duty on Betelnuts . . . . .	..	51,814	..	10,138	..	..	..	..	259	..	62,211
Excise duty on Tea . . . . .	..	1,76,369	..	82,43,073	..	..	..	..	400	..	84,19,849
Excise duty on Coffee . . . . .	..	1,32,909	..	..	..	..	..	2	418	..	1,33,329
Miscellaneous . . . . .	..	11,107	43,739	400	249	62	..	..	45	47	55,649
Total Refunds and Drawbacks	88,904	6,93,267	6,51,117	83,72,587	2,02,974	301	1,12,399	10,300	1,339	47	1,01,53,235

No. 10—ACCOUNT of RECEIPTS under CENTRAL EXCISE DUTIES for the year ended 31st March 1949—*conold.*

	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.
Net Receipts											
Excise duty on Motor Spirit	9,35,253	..	..	..	22,75,686	1,051	..	..	1,09,07,512	..	1,41,19,502
Excise duty on Kerosene . . . . .	..	..	..	720	..	..	..	..	19,98,008	..	19,98,728
Excise duty on Salt	-57,038	..	..	..	..	..	..	..	..	..	-57,038
Excise duty on Silver . . . . .	..	..	..	231	..	..	..	..	..	..	231
Excise duty on Sugar— Sugar other than Khandasari and Palmyra	17,010	46,42,305	63,36,322	6,87,081	4,02,84,910	10,70,129	1,07,49,002	..	..	2,92,420	6,40,79,179
Khandasari Sugar . . . . .	..	..	8	..	2,08,352	1,874	1,04,995	..	..	..	3,15,229
Special Excise duty imposed by the Sugar (Temporary Excise Duty) Ordinance, 1943 . . . . .	..	..	..	..	..	..	-252	..	..	..	-252
Special Excise duty imposed by the Sugar (Temporary Excise Duty) Ordinance, 1944 . . . . .	..	..	-1,667	..	..	..	-2,074	..	97	..	-3,644
Special Excise duty imposed by the Sugar (Temporary Excise duty) Ordinance, 1946	-1,856	4,608	1,479	21,135	56,318	249	791	900	3,537	118	87,279
Excise duty on Matches—											
Excise duty on Matches (including sale proceeds of banderoils)	31,789	2,48,47,695	1,34,92,361	1,68,30,795	1,18,24,079	..	2,56,915	1,02,931	55,30,276	16,396	7,29,33,239
License fees, fines, etc.	260	..	..	..	-48	..	50	..	..	..	262
Excise duty on Steel Ingots . . . . .	..	..	20,534	9,56,967	22,248	..	36,12,783	..	..	..	46,12,532
Excise duty on Mechanical Lighters	500	..	114	950	..	..	..	..	..	..	1,564
Excise duty on Tyres . . . . .	..	..	50,64,775	1,42,76,651	..	..	..	..	..	..	1,93,41,426
Excise duty on Coal and Coke . . . . .	..	..	..	49,05,523	..	..	52,67,095	..	..	..	1,01,72,618
Excise duty on Tobacco	11,68,533	4,31,08,082	2,16,14,264	12,98,34,821	1,92,63,484	20,75,406	1,66,98,558	1,77,57,912	1,80,450	23,25,714	25,40,27,224
Excise duty on Vegetable Products	19,52,167	4,58,227	99,21,660	17,60,675	49,61,703	139	5,20,014	..	..	..	1,95,74,576
Excise duty on Betelnuts . . . . .	..	-50,287	666	16,672	..	..	4,359	..	5,890	..	-22,700
Excise duty on Tea . . . . .	..	59,09,532	-7,15,690	1,74,57,561	3,42,853	4,60,704	38,360	..	46,87,732	..	2,81,81,052
Excise duty on Coffee . . . . .	..	47,33,140	..	..	..	..	479	5,049	1,121	8	47,39,797
Excise duty on cloth	2,25,550	80,306	79,88,422	3,63,442	2,22,636	19,118	1,582	36	..	..	89,01,092
Miscellaneous	39,842	10,92,095	7,48,395	9,66,221	3,61,493	36,061	85,073	28,670	95,838	28,981	34,82,669
Net Receipts from Excise Duties	43,12,000	8,48,25,703	6,44,71,643	18,80,79,445	7,98,23,714	36,64,731	3,73,37,730	1,78,95,498	2,34,10,463	26,63,637	50,64,84,564

No. 10-A—ACCOUNT OF EXPENDITURE for Collection of CENTRAL EXCISE DUTIES for the year ended 31st March 1949.

	India General	Madras	Bombay	West Bengal	East Punjab	Bihar	Central Provinces and Berar	Assam	Orissa	Total
CENTRAL GOVERNMENT	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Collectorate Charges	94,87,893	64,59,429	69,61,687	..	..	..	..	12,20,476	..	2,41,29,485
Payments to Indian States of Share of Match Excise duty . . . . .	..	..	..	..	..	..	..	..	..	(a)
Cost of printing banderols and Central Excise Stamps and labels . . . . .	..	..	15,08,821	..	..	..	..	..	..	15,08,821
(54) Compensation paid to Provincial Governments for the suspension of Provincial measures of taxation on wholesale trade in Tobacco . . . . .	..	22,04,600	29,00,000	..	..	..	1,50,000	..	..	52,54,600
Commission paid to the Posts and Telegraphs Department for sale of Central Excise Revenue Stamps	494	5,971	..	1,359	650	741	..	773	191	10,179
Works . . . . .	..	2,301	28,588	..	..	..	..	..	..	30,889
Deduct—Charges recovered from Customs Department	6,82,100	11,87,287	19,33,000	..	..	..	..	1,49,400	..	39,51,787
Deduct—Other Recoveries	12,48,039	..	..	..	..	..	..	..	..	12,48,039
Charges in England—										
<i>High Commissioner</i>										
Leave Salaries and Deputation pay	4,318	..	..	..	..	..	..	..	..	4,318
Total Expenditure for Collection of Central Excise Duties (Voted)	75,62,566	74,85,014	94,66,096	1,359	650	741	1,50,000	10,71,849	191	2,57,38,466

A and AA.—Principal Revenue Heads, etc.

CENTRAL AND PROVINCIAL GOVERNMENTS IN INDIA, FOR THE YEAR 1948-49.

(a) No payment was made during 1948-49.

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 1948-49 Super-Tax was levied at a flat rate of three annas in the rupee on the total income of a company. Abatement of part of the 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 payable 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 Section 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 58.

No. 11.—ACCOUNT of RECEIPTS under CORPORATION TAX for the year ended 31st March 1949.

	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.
CENTRAL GOVERNMENT											
Corporation Tax—											
Ordinary Collections . . . . .	..	11,648	1,77,11,310	8,67,87,944	9,87,96,264	82,92,784	45,71,192	33,07,309	14,26,500	57,16,324	22,66,21,275
Miscellaneous	6,567	..	3,065	..	40,885	..	..	..	..	..	50,517
<i>Deduct—Refunds—</i>											
Payments on account of double income-tax relief granted to companies . . . . .	..	3,699	16,76,685	13,51,739	14,49,865	2,830	23,521	437	2,74,070	..	47,82,846
Other Refunds . . . . .	..	563	14,43,351	62,95,702	24,86,908	5,89,917	3,36,011	1,01,347	6,59,996	1,00,258	1,20,14,053
Total	6,567	7,386	1,45,94,339	7,91,40,503	9,49,00,376	77,00,037	42,11,660	32,05,525	4,92,434	56,16,066	20,98,74,893
Surchage—											
Ordinary Collections . . . . .	..	..	84,402	1,80,612	1,28,367	27,868	..	..	..	48,654	4,69,903
<i>Deduct—Refunds—</i>											
Payments on account of double income-tax relief granted to companies . . . . .	..	..	..	..	4,347	..	..	..	..	69,223	73,570
Other Refunds . . . . .	..	..	4,714	..	1,526	..	..	933	..	..	7,173
Total . . . . .	..	..	79,688	1,80,612	1,22,494	27,868	..	—933	..	—20,569	3,89,160
Excess Profits Tax—											
Ordinary Collections . . . . .	..	..	86,44,698	3,63,38,933	9,94,31,902	1,35,82,893	12,23,842	47,005	18,272	2,65,88,069	18,58,75,614
<i>Deduct—Amount transferred to the Deposit Account of Excess Profits Tax refundable to assessee under the Indian Finance Act, 1942</i>											
	1,78,59,516	..	..	..	..	..	..	..	..	..	1,78,59,516
<i>Deduct—Refunds—</i>											
Double Excess Profits Tax Relief . . . . .	..	..	1,34,301	..	25,43,243	..	..	..	..	..	26,77,544
Other Refunds . . . . .	..	..	30,92,094	1,16,78,552	32,26,255	26,83,384	4,09,700	1,99,321	97,324	1,78,191	2,15,64,821
Total	—1,78,59,516	..	54,18,303	2,46,60,381	9,36,62,404	1,08,99,509	8,14,142	—1,52,316	—79,052	2,64,09,878	14,37,73,733

Advance payment of Tax under Section 18-A of the Indian Income Tax Act, 1922—											
Gross Collections . . . . .	..	7,584	1,32,70,713	4,42,00,921	7,00,88,998	82,41,659	..	..	14,33,240	37,04,213	14,10,47,328
Deduct—											
Amount transferred to Ordinary collections on Completion of regular assessment . . . . .	..	..	..	..	..	..	..	..	94,682	..	94,682
Amount refunded to assesseees . . . . .	..	..	1,12,596	..	..	..	..	..	2,93,670	..	4,06,266
Total . . . . .	..	7,584	1,32,58,117	4,42,00,921	7,00,88,998	82,41,659	..	..	10,44,888	37,04,213	14,05,46,380
Business Profits Tax—											
Ordinary Collections . . . . .	..	..	61,63,574	6,14,95,754	4,95,95,211	64,18,076	1,56,631	7,687	12,22,620	26,66,966	12,77,26,519
Deduct—Refunds . . . . .	..	..	1,32,557	5,99,664	5,20,996	1,79,151	16,649	..	21,536	..	14,70,553
Total . . . . .	..	..	60,31,017	6,08,96,090	4,90,74,215	62,38,925	1,39,982	7,687	12,01,084	26,66,966	12,62,55,966
Total Receipts from Corporation Tax	—1,78,52,949	14,970	3,93,81,404	20,90,78,507	30,78,48,487	3,31,07,998	(a) 51,65,784	(b) 30,59,963	26,59,354	3,83,76,554	62,08,40,132

(a) Includes receipts realised in Delhi.

(b) Includes receipts realised in Orissa.

No. 11-A.—ACCOUNT of EXPENDITURE for COLLECTION of CORPORATION TAX for the year ended 31st March 1949.

	India General	Madras	Bombay	West Bengal	United Provinces	East Punjab	Bihar	Central Provinces and Berar	Assam	Total
CENTRAL GOVERNMENT										
Collection of Corporation Tax (Voted)	Rs. 59	Rs. 4,16,169	Rs. 20,71,968	Rs. 28,77,918	Rs. 3,30,813	Rs. 53,848	Rs. 30,417	Rs. 37,100	Rs. 3,50,365	Rs. 61,68,657

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 1948-49 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. 3,000.

In the case of every company not being an Indian company the total income of which did not exceed Rs. 25,000, and a 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 total income. In the case of every Indian company the total income of which did not exceed Rs. 25,000, tax was levied at the rate of two and a half annas in the rupee on the 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 9 (2) of the Indian Finance Act, 1948, the amount of earned income relief allowed to an assessee for 1948-49 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-owner's 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 1949, of the rates of income-tax in force in the financial year 1947-48 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 the Dominion of India. In regard to super-tax, provision had been made for the continuance of the rates in force in the financial year 1947-48 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 1948-49, see Second Schedule to the Indian Finance Act, 1948.

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 year ended 31st March 1949

	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.
Income-tax											
(1) Ordinary Collections—											
(i) Taxes paid by companies	322	34,996	2,70,28,459	13,31,64,005	13,37,91,934	1,67,53,583	82,26,826	6,29,688	36,95,848	45,48,053	32,78,73,714
(ii) Other Collections	1,31,126	2,35,218	6,83,22,630	23,37,55,281	9,46,75,547	3,00,85,613	3,62,56,140	2,16,01,034	1,29,62,961	77,09,276	50,57,34,826
(iii) Capital Gains Tax	..	..	1,22,311	66,48,612	43,06,881	2,12,123	1,02,307	6,604	5,94,806	..	1,19,93,644
(2) Deductions by Government from salaries and pensions—											
(i) Taxes in respect of Central (Federal) emoluments	1,48,01,261	105	4,53,226	8,12,524	7,61,476	3,12,625	36,47,348	1,93,276	78,721	63,023	2,11,23,585
(ii) Taxes on other emoluments	1,219	9,697	17,42,641	92,32,119	16,51,868	26,50,261	12,58,091	11,42,864	6,65,652	3,36,005	1,86,90,417
(3) Deductions from interest on Government Securities—											
(i) Tax	4,38,431	98	62,36,955	4,83,16,199	2,05,85,844	13,16,953	41,57,856	3,72,912	1,47,366	37,725	8,16,10,339
Total	1,53,72,359	2,80,114	10,39,06,222	43,19,28,740	25,57,73,550	5,13,31,158	5,36,48,568	2,39,46,378	1,81,45,354	1,26,94,082	96,70,26,525
Deduct—Refunds—											
(1) Ordinary Collections—											
(i) Taxes paid by companies	38	17	39,59,687	2,77,69,710	88,13,395	17,26,995	10,72,063	82,574	4,64,327	63,760	4,39,62,556
(2) Deductions by Government from salaries and pensions—											
(i) Taxes in respect of Central (Federal) emoluments	32	..	1,011	4,605	31,993	5,028	92,416	1,145	..	524	1,36,754
(3) Payments on account of double income tax relief granted to companies	..	4,894	22,18,143	17,88,261	19,18,076	3,744	31,117	579	3,62,576	..	63,27,390
(4) Other Refunds	79,456	18,570	59,07,884	3,55,12,740	53,73,928	26,65,389	35,99,377	28,23,718	16,27,215	3,41,986	5,79,50,263
Total	79,526	23,481	1,20,96,725	6,50,75,316	1,61,37,392	44,01,156	47,94,943	29,08,016	24,54,118	4,06,260	10,83,76,963
Super-Tax											
Deductions by Government from salaries and pensions—											
(i) Super-tax in respect of Central (Federal) emoluments	2,49,495	..	99,828	27,932	18,774	7,192	4,92,249	643	12,676	531	9,09,320
(ii) Super-tax on other emoluments	10,654	126	1,12,635	3,10,537	94,752	8,06,153	18,109	1,10,244	33,231	22,423	5,1,864
(iii) Other Collections	..	48,617	1,69,56,016	7,39,70,874	4,91,41,178	1,13,52,606	16,93,931	65,82,662	35,77,705	16,89,784	16,50,13,433
Total	2,60,149	48,743	1,71,68,479	7,43,09,343	4,92,54,704	1,21,65,951	22,04,289	66,93,549	36,23,672	17,12,738	16,74,41,617
Deduct—Refunds—											
Deductions by Government from salaries and pensions—											
(i) Super-tax in respect of Central (Federal) emoluments	1	..	345	28,079	269	14,591	13,850	..	..	..	57,138
(ii) Other Refunds	..	..	5,86,781	41,52,466	4,10,558	4,83,303	8,71,709	7,80,060	4,00,832	58,001	77,43,710
Total	1	..	5,87,126	41,80,545	4,10,827	4,97,894	8,85,559	7,80,060	4,00,832	58,001	78,00,845
Total Carried over	1,55,52,981	3,05,376	10,83,90,850	43,69,82,222	28,84,80,035	5,85,98,059	5,01,72,325	2,69,51,851	1,89,14,076	1,39,42,559	1,01,82,90,334

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

CENTRAL AND PROVINCIAL GOVERNMENTS IN INDIA, FOR THE YEAR 1948-49.

No. 12.—ACCOUNT of TAXES ON INCOME other than CORPORATION TAX for the year ended 31st March 1949—*concl'd.*

	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	1,55,52,981	3,05,376	10,83,90,850	43,69,82,222	28,84,80,035	5,85,98,059	5,01,72,325	2,69,51,851	1,89,14,076	1,39,42,559	1,01,82,90,334
Surcharge											
Ordinary Collections	1,078	8,441	46,03,849	3,86,65,459	2,92,96,178	66,63,145	51,81,902	19,41,938	13,59,048	22,44,645	8,99,65,683
<i>Deduct—Refunds—</i>											
(i) Payment on account of double income-tax relief granted to companies. . . . .	..	..	..	..	5,640	..	..	..	..	55,273	60,913
(ii) Other Refunds . . . . .	..	8	15,68,783	3,45,727	23,64,422	7,72,997	9,95,904	4,57,080	10,08,056	1,13,180	76,26,157
Total	1,078	8,433	30,35,066	3,83,19,732	2,69,26,116	58,90,148	41,85,998	14,84,858	3,50,992	20,76,192	8,22,78,613
Excess Profits Tax											
Ordinary Collections	35,887	..	50,44,129	6,39,28,469	1,55,13,051	49,11,874	61,01,542	16,36,900	12,93,603	7,92,782	9,92,58,237
<i>Deduct—Amount transferred to the Deposit Account of Excess Profits Tax refundable to assesses under the Indian Finance Act, 1942</i>	33,53,902	..	..	..	..	..	..	..	..	..	33,53,902
<i>Deduct—Refunds—</i>											
Double Excess Profits Tax Relief . . . . .	..	..	1,55,440	..	..	..	..	..	..	1,54,596	3,10,036
Other Refunds . . . . .	..	..	19,54,679	76,38,435	6,67,975	8,99,643	24,15,462	4,77,479	2,57,772	1,63,880	1,44,76,325
Total	—33,18,015	..	29,34,010	5,62,90,034	1,48,45,076	40,12,231	36,86,080	11,59,421	10,35,831	4,74,306	8,11,18,974
Collections from Burma Employees—											
Income Tax	15,645	..	..	..	..	..	..	..	..	..	15,645
Super Tax	988	..	..	..	..	..	..	..	..	..	988
Total	16,633	..	..	..	..	..	..	..	..	..	16,633
Business Profits Tax—											
Ordinary Collections . . . . .	..	..	8,02,948	89,22,124	16,82,347	1,66,805	12,18,036	10,37,942	3,69,259	93,333	1,42,92,794
<i>Deduct—Refunds</i> . . . . .	..	..	35,284	4,37,034	39,595	..	..	..	60,228	..	5,72,141
Total . . . . .	..	..	7,67,664	84,85,090	16,42,752	1,66,805	12,18,036	10,87,942	3,09,031	93,333	1,37,20,653

Miscellaneous . . . . .	..	7,768	8,28,267	39,73,323	9,34,336	10,70,641	9,11,003	7,99,350	2,00,863	1,85,951	90,07,497
Receipts in England—											
Secretary of State	9,23,234	..	..	..	..	..	..	..	..	..	(d) 9,23,234
High Commissioner	12,37,341	..	..	..	..	..	..	..	..	..	(d) 12,37,341
Deduct—Share of net proceeds assigned to Provinces	..	..	(e) 7,52,22,000	(e) 8,77,59,000	(e) 5,01,48,000	(e) 7,94,01,000	2,08,95,000	(e) 6,68,64,000	(e) 2,50,74,000	(e) 1,25,37,000	41,79,00,000
Total Central Government	(a) 1,44,13,252	3,21,572	4,07,33,857	45,62,91,401	28,26,80,315	—96,63,116	(b) 3,92,78,442	—3,54,30,578 (c)	—41,67,207	42,35,341	78,86,93,279

Provincial Governments	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
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Share of net proceeds assigned to Provinces	8,42,22,000	9,97,59,000	5,43,48,000	8,84,01,000	2,08,95,000	6,03,27,000	2,80,74,000	1,37,37,000	1,37,37,000	46,35,00,000
Taxes on Agricultural Income . . . . .	..	..	43,51,417	558	..	32,09,949	..	51,51,700	1,68,705	1,28,82,329
Miscellaneous . . . . .	..	..	..	..	..	68	..	..	..	68
Deduct—Refunds . . . . .	..	..	30,020	..	..	27,818	..	37,652	828	96,318
Total	8,42,22,000	9,97,59,000	5,86,69,397	8,84,01,558	2,08,95,000	6,35,09,199	2,80,74,000	1,88,51,048	1,39,04,877	47,62,86,079

Rs.

(a) Includes collections in—

Posts and Telegraphs Department 11,62,765

Defence Department 98,55,069

(b) Includes receipts realised in Delhi.

(c) " " " in Orissa.

(e) Differs from the corresponding amounts adjusted in Provincial Accounts on account of Pre-partition payments, debits for which have appeared under the head 64-C—Pre-Partition Payments.

(d) The details are :—

Income-Tax—

(i) Taxes in respect of Central (Federal) emoluments

(ii) Taxes on other emoluments

Super-Tax—

(i) Super-tax in respect of Central (Federal) emoluments

(ii) Super-tax on other emoluments

Surcharge—

Ordinary Collections

Total

Ditto converted into Rs. at £ 1 = Rs. 13½

	Secretary of State	High Commissioner	Total converted into Rs. at £ 1 = Rs. 13½
	£	£	Rs.
(i) Taxes in respect of Central (Federal) emoluments	69,164	51,958	16,14,958
(ii) Taxes on other emoluments	79	36,514	5,14,575
(i) Super-tax in respect of Central (Federal) emoluments . . . . .	..	1,198	15,976
(ii) Super-tax on other emoluments . . . . .	..	938	12,506
Surcharge— Ordinary Collections . . . . .	..	192	2,560
Total	Rs. 69,243	Rs. 92,800	21,60,575
Ditto converted into Rs. at £ 1 = Rs. 13½	Rs. 9,23,234	Rs. 12,37,341	

No. 12-A.—ACCOUNT of EXPENDITURE for COLLECTION OF TAXES ON INCOME other than CORPORATION TAX for the year ended 31st March 1949.

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	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.
CENTRAL GOVERNMENT											
Collection of Income-tax . . . . .	..	15,757	28,10,905	66,19,059	29,16,734	21,68,735	15,17,743	10,79,948	7,13,150	2,73,602	1,81,15,633
Charges in England—											
<i>High Commissioner</i>											
Other charges	41,714	..	..	..	..	..	..	..	..	..	41,714
Deduct—Proportionate charges transferred to '3— Corporation -Tax.'	59	..	4,16,169	20,71,968	28,77,918	3,30,813	53,848	30,417	37,100	3,50,365	61,68,657
Total Expenditure for Collection of Taxes on Income other than Corporation Tax. (Voted)	41,655	15,757	23,94,736	45,47,091	38,816	18,37,922	14,63,895 (a)	10,49,531 (b)	6,76,050	—76,763	1,19,88,690

COMBINED FINANCE AND REVENUE ACCOUNTS ETC., FOR THE YEAR 1948-49.

A. and AA.—Principal Revenue Heads etc.

Provincial Governments	Government of West Bengal	Government of United Provinces	Government of Bihar	Government of Assam	Government of Orissa	TOTAL
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Collection of Taxes on Agricultural Income	2,76,789	63,578	4,09,468	49,858	1,16,851	9,16,544
Charges in England—						
<i>High Commissioner</i>						
Leave Salaries & Deputation pay . . . . .	..	..	..	601	..	601
Total (Voted) ..	2,76,789	63,578	4,09,468	50,459	1,16,851	9,17,145

(a) Includes expenditure in Delhi.

(b) Includes expenditure in Orissa.

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 year ended 31st March 1949.

	United Provinces
CENTRAL GOVERNMENT.	
	Rs.
Cost price of opium sold to Provincial Governments	60,61,044
Sale-proceeds of Neemuch Ball opium	2,35,873
Sale-proceeds of Opium and its alkaloids in other countries	13,22,400
Miscellaneous	4,14,416
Receipts in England—	
High Commissioner	9,800
Loss or gain by exchange	17
Deduct—Refunds	3,741
TOTAL OPIUM REVENUE	80,39,809

No. 14-A—ACCOUNT of EXPENDITURE in connection with OPIUM for the year ended 31st March 1949.

	United Provinces
CENTRAL GOVERNMENT.	
	Rs.
Superintendence and other Establishments in the United Provinces	5,83,641
Ghazipur Opium Factory	8,01,634
Payments for Special Cultivation in Malwa	8,42,681
Payments to Cultivators in the United Provinces	29,27,089
Compensations	35,583
Miscellaneous Opium Charges in Calcutta	827
Neemuch Opium Factory	5,77,932
Miscellaneous	2,490
Charges in England—	
High Commissioner—	
Stores for India	4,746
Other charges	134
Loss or gain by exchange	9
TOTAL OPIUM EXPENDITURE (Voted)	57,76,766

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. 15). 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 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 consist 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 1949.

	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	
Ordinary revenue	Rs. 12,18,432	Rs. 4,11,873	Rs. 7,48,28,700	Rs. 3,58,02,887	Rs. 1,55,31,704	Rs. 6,99,00,812	Rs. 1,43,23,917	Rs. 1,24,26,696	Rs. 2,78,62,447	Rs. 1,23,35,133	Rs. 51,33,805	Rs. 26,97,76,406
Sale of Government estates . . . . .	..	..	..	18,895	7,464	73,070	6,271	287	..	13,913	..	1,19,880
Sale-proceeds of waste lands and redemption of land tax . . . . .	..	2,371	1,55,678	2,74,440	15,22,816	2,505	1,039	3,667	2,306	1,57,836	1,881	21,24,539
Moturpha (housetax) Collection (India)	2,608	..	..	..	..	..	..	..	..	..	..	2,608
Recoveries on account of survey and settlement charges . . . . .	..	..	1,43,171	2,67,595	21,449	..	..	2,341	13,021	..	2,637	4,50,814
Rents, etc., fisheries	339	..	3,01,817	..	13,811	483	..	5,725	697	11,09,443	22,077	14,54,392
Recovery of cost of maintenance of boundary pillars . . . . .	..	..	..	37,914	..	5,406	..	129	..	..	2,537	45,988
Rates and cesses on lands	—64	..	..	1	18,71,516	3,43,300	10,795	..	9,61,592	14,51,029	..	46,38,259
Recoveries of overpayments . . . . .	..	26	75,991	86,224	2,232	17,367	18,985	5,555	5,828	3,309	9	2,15,526
Collection of payments for services rendered	1,237	950	38,425	1,21,922	1,15,930	19,129	9	2,28,316	..	17,532	20,205	5,63,655
Miscellaneous	3,21,896	7,118	15,53,449	13,23,572	1,43,375	13,24,302	3,85,590	13,54,082	19,19,220	16,91,734	3,09,169	1,03,33,507
Receipts in England— High Commissioner . . . . .	..	..	530	..	..	..	..	..	..	6,720	..	7,250
Total	15,44,448	4,22,338	7,70,97,761	3,79,33,450	1,92,30,297	7,16,86,464	1,47,46,606	1,40,26,778	3,07,65,711	1,67,86,649	54,92,320	28,97,32,822
Deduct—Refunds	2,845	4,542	2,18,582	6,43,461	33,348	1,50,811	62,157	50,013	48,896	35,144	11,574	12,61,373
Deduct—Portion of Land Revenue due to Irrigation, <i>vide</i> Accounts Nos. 30 and 34	62,593	..	2,71,03,426	6,92,385	..	39,84,656	10,11,200	..	..	..	3,42,466	3,31,96,726
Total Receipts under Land Revenue	14,79,010	4,17,796	4,97,75,753	3,65,97,604	1,91,96,949	6,75,50,997	1,36,73,249	1,39,76,765	3,07,16,815	1,67,51,505	51,38,280	25,52,74,723

No. 15-A.—ACCOUNT of EXPENDITURE connected with the COLLECTION OF LAND REVENUE for the year ended 31st March 1949.

	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	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Charges of Administration	77,909	..	4,48,041	34,45,186	12,51,623	4,27,206	33,258	5,16,616	..	5,01,226	1,26,958	68,28,023
Management of Government estates . . . . .	..	..	..	..	10,08,789	21,10,726	..	24,09,038	3,80,031	1,29,071	4,18,287	64,55,942
Charges on account of land revenue collections	9,732	..	..	..	..	2,216	..	..	94,534	6,13,850	..	7,20,332
Charges on account of fishery collections . . . . .	..	..	..	..	..	..	..	..	..	3,239	..	3,239
Survey, Settlement and Record operations	39,278	6,327	9,52,428	..	4,48,711	1,64,173	1,38,472	1,33,929	92,890	1,81,165	4,80,795	26,38,168
Land Records	(a) 2,04,150	1,18,894	7,61,075	56,99,139	77,417	1,41,05,865	41,72,622	50,920	40,70,171	9,10,689	63,768	3,02,34,710
Allowances to District and Village Officers (b). . . . .	..	18,354	..	..	..	..	..	..	..	..	..	18,354
Assignments and Compensations	380	..	15,48,734	16,02,589	62,729	3,97,345	29,618	1,64,368	19,534	14,796	18,353	38,58,446
Works . . . . .	..	..	..	..	..	99,055	3,108	..	..	35,544	..	1,37,707
Post War Development . . . . .	..	..	..	10,91,696	..	..	..	..	..	..	19,611	11,11,307
Charges in England—												
<i>High Commissioner</i>												
Leave salaries and deputation pay . . . . .	..	..	7,384	..	..	1,819	..	..	..	..	..	9,203
Stores for India . . . . .	..	..	10,631	..	8,794	..	..	624	..	979	..	21,028
Other Charges . . . . .	..	..	16,170	463	..	..	..	..	4,981	3,892	..	25,526
TOTAL EXPENDITURE AGAINST LAND REVENUE.	3,31,449	1,43,575	37,44,463	1,18,39,093	28,58,063	1,73,08,405	43,77,078	32,75,495	46,62,141	23,94,451	11,27,772	5,20,61,985
Charged . . . . .	..	} 1,43,575 {	4,480	3,02,551	..	..	322	..	..	39,280	..	
Voted	3,31,449		37,39,983	1,15,36,542	28,58,063	1,73,08,405	43,76,756	32,75,495	46,62,141	23,55,169	11,27,772	

(a) Includes Rs. 11,387 on account of District Charges on Ajmer Kanungoes.

(b) In Madras, Bombay, the Central Provinces and Berar, Assam and Orissa these charges are recorded under "25—General Administration."

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

CENTRAL AND PROVINCIAL GOVERNMENTS IN INDIA, FOR THE YEAR 1948-49.

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 1949.

	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	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Country spirits	66,36,977	8,97,074	1,78,71,680	2,04,62,786	2,95,46,206	3,71,08,222	1,09,98,136	2,77,42,031	1,27,07,703	68,59,502	40,84,803	17,49,15,120
Country fermented liquors	118	91,229	1,04,12,049	1,01,09,945	52,41,222	19,19,547	33,637	1,20,29,575	4,21,167	23,479	1,29,329	4,04,11,297
Malt liquors . . . . .	..	17,441	1,89,966	12,862	7,77,345	51,526	2,01,960	..	44,176	2,041	1,399	12,98,716
Wines and spirits (foreign liquors other than medicated wines and commercial spirits)	24,59,533	17,922	19,96,499	2,50,18,473	78,70,255	63,02,792	23,62,801	10,51,649	3,40,398	10,05,357	1,13,427	4,85,39,106
Receipts from commercial spirits, including denatured spirits and medicated wines	1,18,879	2	1,69,155	6,69,738	14,57,210	2,21,123	87,104	2,71,590	97,598	18,666	3,389	31,14,454
Opium	19,20,225	5,456	32,26,180	6,07,610	1,02,10,337	69,36,671	91,35,539	18,74,712	17,97,540	1,27,824	75,10,559	4,33,52,653
Duties on Medicinal and toilet preparations containing alcohol, opium, etc.	96	..	4,56,340	8,20,267	..	13,54,202	15,705	..	1,13,950	..	85,266	28,45,828
Hemp and other drugs	2,10,769	66,838	8,77,485	6,75,729	67,30,590	78,95,299	1,98,195	54,61,500	24,97,943	16,05,971	16,67,757	2,78,88,076
Receipts from Distilleries	5,400	..	649	29,26,059	10,009	36,757	545	..	3,116	..	..	29,82,535
Sale of alcohol for use as motor fuel . . . . .	..	..	..	..	..	45,05,983	..	..	..	..	..	45,05,983
Fines, confiscations and miscellaneous	13,999	1,240	17,10,722	13,13,936	2,07,474	98,353	14,23,560	3,64,154	1,27,845	40,307	37,437	53,39,027
Recoveries of overpayments	315	18	20,637	15,763	1,815	2,816	7,238	341	533	326	87	49,889
Collections of payments for services rendered.	..	..	43,245	49,797	1,47,003	6,374	25	..	1,081	1,788	1,325	2,50,638
Total	1,13,66,311	10,97,220	3,69,74,607	6,26,82,965	6,21,99,466	6,64,39,665	2,44,64,445	4,87,95,592	1,81,53,050	96,85,261	1,36,34,778	35,54,93,320
<i>Deduct</i> — Refunds	<i>42,498</i>	<i>21</i>	<i>320,722</i>	<i>9,36,822</i>	<i>29,026</i>	<i>11,56,770</i>	<i>6,44,456</i>	<i>2,57,340</i>	<i>44,550</i>	<i>1,47,793</i>	<i>17,258</i>	<i>35,97,259</i>
TOTAL REVENUE FROM PROVINCIAL EXCISE.	1,13,23,813	10,97,196	3,66,53,885	6,17,46,143	6,21,70,440	6,52,82,895	2,38,19,989	4,85,38,212	1,81,08,500	95,37,468	1,36,17,520	35,18,96,061

No. 16-A.—ACCOUNT of EXPENDITURE for COLLECTION of PROVINCIAL EXCISE REVENUE during the year ended 31st March 1949.

	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	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Superintendence . . . . .	..	..	3,24,875	10,00,499	4,42,303	2,97,500	11,808	1,30,313	39,409	68,440	30,315	23,45,412
District Executive Establishment	1,98,360	10,919	55,20,826	(a)46,14,283	(a)18,68,499	8,25,290	4,07,727	22,02,576	8,75,020	5,69,941	7,48,099	1,78,41,540
Distilleries . . . . .	..	503	99,033	28,11,442	(b)	6,91,962	63,011	..	..	19,995	29,847	37,15,823
Departmental and Commission Shops . . . . .	..	..	..	3,97,480	..	..	..	..	..	..	..	3,97,480
Cost of opium supplied to Provincial Excise Department.	4,36,525	..	5,36,464	3,37,378	9,06,743	7,26,793	6,29,614	32,716	2,04,151	18,644	8,16,891	46,45,879
Purchase of alcohol for use as motor fuel. . . . .	..	..	..	..	..	47,54,059	..	..	..	..	..	47,54,059
Purchase of Ganja and other drugs . . . . .	..	3,334	..	..	1,65,855	..	..	..	25,516	..	4,728	2,07,713
Compensations . . . . .	..	..	4,09,397	4,00,374	97,340	3,582	0,140	..	4,187	10,313	..	9,84,273
Excise Bureau . . . . .	..	..	..	..	(b)	..	12,189	..	..	..	..	12,189
Works . . . . .	..	..	..	..	..	5,963	..	..	..	357	..	6,320
Charges in England—												
<i>High Commissioner</i>												
Leave salaries and deputation pay . . . . .	..	..	13,592	1,770	..	..	..	..	..	..	..	31,352
Stores for India . . . . .	..	..	19	..	..	..	..	210	573	..	..	802
Government Scholarship . . . . .	..	..	..	..	..	6,151	..	..	..	..	..	6,151
Other charges . . . . .	..	..	78	..	5	..	..	..	..	7	..	90
Total Expenditure under Provincial Excise.	6,34,885	14,758	69,04,284	95,96,343	34,80,745	73,11,300	11,74,519	23,65,815	11,48,856	6,87,697	16,29,880	3,49,49,083
Charged . . . . .	..	14,758	..	..	..	..	..	..	..	35,293	..	..
Voted	6,34,885	..	69,04,284	95,96,346	34,80,745	73,11,300	11,74,519	23,65,815	11,48,856	6,52,404	16,29,880	..

(a) In Bombay and West Bengal the nomenclature used for this minor head is "District charges".

(b) In West Bengal the charges for "Excise Bureau" are shown under the minor head "Superintendence" and those for "Distilleries" under "District charges."

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

CENTRAL AND PROVINCIAL GOVERNMENTS IN INDIA, FOR THE YEAR 1948-49.

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 Stamps 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 the 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. Upto 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 1949.

	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.
A—NON-JUDICIAL												
Sale of stamps	16,70,201	84,017	3,07,86,792	2,45,92,311	1,57,89,660	69,41,458	16,22,297	1,15,57,819	40,14,857	9,26,240	18,01,303	9,96,86,955
Duty on impressing documents	29,894	8,463	6,45,814	10,32,389	3,77,670	32,226	60,254	54,052	1,09,102	523	1,144	23,51,531
Fines and penalties	1,778	933	1,42,545	37,862	11,512	48,373	29,766	26,976	28,464	2,788	2,970	3,33,967
Miscellaneous Recoveries from other Governments for stamps supplied from Provincial Stamp Stores	30,867	9	2,648	69,757	86	6,231	1,684	13,591	848	..	1,249	1,26,970
	..	..	..	..	146	..	..	..	..	..	..	146
TOTAL	16,32,740	93,422	3,15,77,799	2,57,32,319	1,61,79,074	70,28,288	17,14,001	1,16,52,438	41,53,271	9,29,551	18,06,666	10,24,99,569
Deduct—Refunds	81,600	1,217	50,13,830	3,16,776	18,26,733	1,69,382	41,967	2,56,627	80,117	12,793	11,266	78,22,308
TOTAL A—NON-JUDICIAL	15,51,140	92,205	2,65,63,969	2,54,15,543	1,43,52,341	68,58,906	16,72,034	1,13,85,811	40,73,154	9,16,758	17,95,400	9,46,77,261
B—JUDICIAL												
(i) Court Fees—												
Court Fees realised in stamps	18,02,131	38,318	1,35,63,994	90,81,525	92,44,787	1,44,84,775	24,71,346	1,03,66,297	37,91,347	577	17,06,551	6,65,51,648
Deduct—Refunds	13	1,432	82,981	2,05,869	..	..	..	25,776	18,254	..	..	3,34,325
TOTAL (i)—COURT FEES	18,02,118	36,886	1,34,81,013	88,75,656	92,44,787	1,44,84,775	24,71,346	1,03,40,521	37,73,093	577	17,06,551	6,62,17,323
(ii) Other Receipts—												
Sale of stamps	..	..	5,23,871	..	3,94,509	20,89,130	..	3,95,962	..	8,88,747	..	42,95,219
Fines and penalties	..	..	7,087	842	2,943	280	983	2,803	2,074	1,982	3,577	22,994
Miscellaneous Recoveries from other Governments for stamps supplied from Provincial stamp stores	16,578	..	6,112	752	247	1,662	585	2,885	2,629	..	337	31,787
	..	..	..	..	..	..	237	..	..	..	..	237
TOTAL (ii)—OTHER RECEIPTS	17,041	..	5,37,070	1,594	3,97,699	20,91,052	1,755	4,04,650	4,703	8,90,729	3,914	43,50,237
Deduct—Refunds	25,314	..	25,334	..	24,131	60,111	74,481	..	..	134	3,698	2,13,203
TOTAL (ii)—OTHER RECEIPTS	-8,273	..	5,11,736	1,594	3,73,568	20,30,941	-72,696	4,04,650	4,703	8,90,595	216	41,37,034
TOTAL B—JUDICIAL	17,93,845	36,886	1,39,92,749	88,77,250	96,18,355	1,65,15,716	23,98,650	1,07,45,171	37,77,796	8,91,172	17,06,767	7,03,64,357
C—GENERAL												
Security Printing, India—												
Recoveries from different Governments for the value of stamps supplied	(a) 1,23,67,632	..	..	..	..	..	..	..	..	..	..	1,23,67,632
Other Receipts	3,54,998	..	..	..	..	..	..	..	..	..	..	3,54,998
TOTAL C—GENERAL	1,27,22,630	..	..	..	..	..	..	..	..	..	..	1,27,22,630
TOTAL REVENUE STAMPS	1,60,67,815	1,29,091	4,05,56,718	3,42,92,793	2,39,70,696	2,33,74,622	40,70,684	2,21,30,982	78,50,950	18,01,930	35,02,167	17,77,54,249

(c) Includes only amounts actually realised in respect of the bills preferred by the Master, Security Printing India.

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

No. 17-A.—ACCOUNT of EXPENDITURE for Collection of STAMP REVENUE during the year ended 31st March 1949.

	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	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Superintendence	4,326	366	41,287	1,45,367	- 79,552	44,331	20,677	37,437	43,309	3,887	8,100	4,28,639
Central Stamp Office at Calcutta	10,289	..	..	..	..	..	..	..	..	..	..	10,289
Charges for the sale of stamps—												
Judicial	3,812	279	1,00,065	46,959	50,654	1,75,855	15,627	65,433	20,997	6,509	12,869	4,99,059
Non-Judicial	20,361	1,629	16,73,104	1,84,124	2,69,473	53,204	38,031	2,59,738	1,15,466	23,992	42,604	26,81,746
Cost of stamps supplied from Central Stamp Stores.	22,512	1,800	3,01,471	90,302	2,26,277	1,61,119	18,766	2,89,012	53,498	66,874	39,778	12,71,409
Cost of stamps supplied from Provincial Stamp Stores.	..	..	..	..	..	..	..	..	..	146	..	146
Security Printing India—												
Capital Account— <i>vide</i> details in Account No. 17-B.	57,623	..	..	..	..	..	..	..	..	..	..	57,623
Revenue Account—												
Working Expenses	(a)1,26,53,418	..	..	..	..	..	..	..	..	..	..	1,26,53,418
Interest on Capital	2,91,151	..	..	..	..	..	..	..	..	..	..	2,91,151
TOTAL EXPENDITURE FOR COLLECTION OF STAMP REVENUE.	1,30,63,492	4,074	21,15,927	4,66,752	6,25,956	4,34,509	93,101	6,51,620	2,33,290	1,01,408	1,03,351	1,78,93,480
Charged	2,91,151	4,074	..	..	..	..	..	..	..	136	..	
Voted	1,27,72,341		21,15,927	4,66,752	6,25,956	4,34,509	93,101	6,51,620	2,33,290	1,01,272	1,03,351	

COMBINED FINANCE AND REVENUE ACCOUNTS OF THE

(a) Includes Rs. 1,08,799 on account of Depreciation.

No. 17-B.—ACCOUNT of CAPITAL OUTLAY on the SECURITY PRINTING PRESS during and to end of the year 1948-49.

	Bombay	
	Expenditure during the year 1948-49	Expenditure to end of the year 1948-49
	Rs.	Rs.
CENTRAL GOVERNMENT		
Land	32,975	47,790
Buildings	3,85,003	40,10,356
Plant and Machinery	4,04,804	19,53,948
Minor Equipments	34,662	1,33,240
Miscellaneous	2,560	74,872
<i>Deduct</i> —Depreciation	1,08,799	20,53,514
Charges in England—		
<i>High Commissioner</i>		
Stores for India	3,68,898	5,00,940
Loss or gain by exchange	641	871
Total	11,20,744	(a) 46,68,503
<i>Deduct</i> —Expenditure financed from Ordinary Revenues	57,623	25,43,964
Net Expenditure outside the Revenue Account (Voted)	(b) 10,63,121	21,24,539

(a) Includes capital outlay on the construction of Central Stamp Store at Nasik Road, which was transferred to this head in 1929-30.

(b) Includes Rs. 1,92,093 adjusted in the books of the Accountant General, Central Revenues.

NOTE—Expenditure during and to end of the year 1948-49 shown against various minor heads in this account is inclusive of the capital expenditure within the revenue account booked under '9-Stamps'.

A and AA.—Principal Revenue Heads, et .

CENTRAL AND PROVINCIAL GOVERNMENTS IN INDIA, FOR THE YEAR 1948-49.

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.

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

- (3) Miscellaneous.

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 1949.

—	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	
Timber and other produce removed from forests by Government agency.	Rs. 53,41,721	Rs. 17,19,162	Rs. 69,08,027	Rs. 91,37,432	Rs. 16,35,000	Rs. 14,24,434	Rs. 41,33,105	Rs. 5,433	Rs. 60,72,832	Rs. 18,050	Rs. 2,02,134	Rs. 3,65,97,330
Timber and other produce removed from forests by consumers or purchasers.	77,290	5,03,643	79,60,634	1,42,91,779	39,90,128	1,94,93,946	16,75,996	41,76,965	1,02,81,898	58,47,299	16,48,670	6,99,48,248
Drift and waif wood and confiscated forest produce.	..	..	35,067	6,065	17,454	10,565	70,133	76	8,551	82,520	5,857	2,36,288
Revenue from forests not managed by Government.	..	..	2,21,565	43,638	..	25,705	40,350	..	50,845	1,97,117	..	5,79,220
Miscellaneous	9,61,985	1,34,324	8,86,811	11,23,570	5,24,077	13,82,686	2,70,292	1,25,643	5,14,090	3,90,769	1,40,346	64,54,593
Receipts in England— High Commissioner	4,627	..	809	11,425	7,989	435	67	133	..	..	..	25,485
Total	63,85,623	23,57,129	1,60,12,913	2,46,13,909	61,74,648	2,23,37,771	61,89,943	43,08,250	1,69,28,216	65,35,755	19,97,007	11,38,41,164
Deduct—Refunds	1,063	7,922	55,482	14,76,639	17,746	1,07,867	960	12,932	81,791	1,92,526	813	19,55,740
TOTAL FOREST REVENUE	63,84,561	23,49,207	1,59,57,431	2,31,37,270	61,56,902	2,22,29,904	61,88,983	42,95,318	1,68,46,425	63,43,229	19,96,194	11,18,85,424

No. 18-A—ACCOUNT of EXPENDITURE for MANAGEMENT AND COLLECTION OF FOREST REVENUE for the year ended 31st March 1949.

	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.
General Direction . . . . .	..	..	1,57,363	1,97,653	..	84,913	2,02,722	..	4,19,039	..	..	10,61,690
Forest Research Institute	19,74,667	..	..	..	..	..	..	..	..	..	..	19,74,667
Conservancy and Works	40,91,245	5,34,335	36,44,857	47,33,180	24,26,818	43,87,787	28,54,071	6,70,862	33,99,041	17,76,430	4,46,627	2,89,65,253
Establishments	6,51,175	1,95,398	39,91,833	41,71,244	16,12,483	32,93,065	19,06,165	13,18,516	34,14,724	16,14,225	6,49,716	2,28,18,544
Interest on Capital . . . . .	..	..	..	33,368	..	28,435	..	..	..	..	..	61,773
Post War Reconstruction and Development Programme. . . . .	..	..	..	4,55,089	..	..	..	10,75,326	..	..	2,17,237	17,47,652
<i>Deduct</i> —Amount charged to "63-B—Post War Reconstruction and Development Scheme." . . . .	..	..	..	..	..	..	3,69,405	..	..	..	..	3,69,405
Charges in England— <i>High Commissioner</i>												
Miscellaneous . . . . .	..	..	2,512	..	..	..	..	..	..	..	..	2,512
Leave salaries and deputation pay	60,043	..	1,08,543	1,30,647	24,280	1,25,059	13,574	38,974	61,928	15,898	223	5,79,169
Sterling Overseas Pay	933	..	2,056	809	809	4,267	..	..	5,333	..	4,800	19,007
Post-War Reconstruction . . . . .	..	..	2,364	..	..	..	..	..	..	..	..	2,364
Stores for India	46,596	..	..	..	..	11	..	..	..	..	..	46,607
Other charges	19,537	..	560	167	..	5	172	390	5,088	..	67	25,986
Government Scholarships . . . . .	..	..	..	5,123	..	..	4,608	..	..	..	..	9,731
TOTAL FOREST EXPENDITURE	68,44,196	7,29,733	79,10,088	97,27,250	40,64,390	79,23,542	46,11,907	31,04,068	73,05,153	34,06,553	13,18,670	5,69,45,550
Charged . . . . .	..	7,29,733	..	33,338	..	28,435	3,174	..	..	4,61,044	..	..
Voted	68,44,196	..	79,10,088	96,93,912	40,64,390	78,95,107	46,08,733	31,04,068	73,05,153	29,45,509	13,18,670	..

No. 18-B—ACCOUNT of FOREST CAPITAL OUTLAY during and to end of the year 1948-49.

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

	PROVINCIAL GOVERNMENTS				Total
	Central Government	Government of Bombay	Government of West Bengal	Government of United Provinces	
	Rs.	Rs.	Rs.	Rs.	Rs.
Communications and Buildings	3,92,302	..	..	..	3,92,302
Live Stock, Stores, Tools and Plant	14,39,644	..	..	..	14,39,644
Railways and Tramways	63,280	..	..	..	63,280
Charges in England— <i>High Commissioner</i>					
Stores for India	23,291	..	..	..	23,291
Loss or gain by Exchange	41	..	..	..	41
Total Expenditure outside the Revenue Account during 1948-49 (Voted)	19,18,558	..	..	..	19,18,558
Total Expenditure outside the Revenue Account to end of 1948-49	31,86,631	7,66,456	13,500	5,68,699	45,35,286

CENTRAL AND PROVINCIAL GOVERNMENTS IN INDIA, FOR THE YEAR 1948-49.

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 1949.

	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	
Fees for registering documents	Rs. 65,837	Rs. 17,186	Rs. 64,38,305	Rs. 26,48,178	Rs. 27,12,841	Rs. 20,45,347	Rs. 3,63,340	Rs. 43,79,295	Rs. 15,54,373	Rs. 2,38,276	Rs. 5,36,658	Rs. 2,09,99,636
Fees for copies of registered documents	30,011	..	2,08,111	59,650	1,20,320	1,01,566	46,273	1,73,052	38,880	4,813	10,949	7,93,625
Miscellaneous	11,433	..	20,21,818	61,346	2,20,678	3,02,960	15,580	2,10,711	65,415	10,239	32,227	29,52,416
Total	1,07,281	17,186	86,68,234	27,69,174	30,53,839	24,49,882	4,25,193	47,63,058	16,58,668	2,53,328	5,79,834	2,47,45,677
Deduct—Refunds	103	18	13,328	10,103	6,944	245	37	2,532	1,249	461	379	35,399
TOTAL REVENUE FROM REGISTRATION	1,07,178	17,168	86,54,906	27,59,071	30,46,895	24,49,637	4,25,156	47,60,526	16,57,419	2,52,867	5,79,455	2,47,10,278

No. 19-A—ACCOUNT of EXPENDITURE under REGISTRATION for the year ended 31st March 1949.

	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	
Superintendence	Rs. ..	Rs. ..	Rs. 1,12,096	Rs. 58,934	Rs. 80,455	Rs. 87,645	Rs. ..	Rs. 48,911	Rs. 38,893	Rs. ..	Rs. 6,858	Rs. 4,33,792
District charges	31,925	2,909	50,73,959	10,94,739	12,96,325	10,12,681	16,467	12,46,585	2,57,549	1,13,431	3,07,045	1,04,53,615
Works . . . . .	..	..	..	..	..	28,194	..	..	..	5,924	..	34,118
TOTAL EXPENDITURE UNDER REGISTRATION	31,925	2,909	51,86,055	11,53,673	13,76,780	11,28,520	16,467	12,95,496	2,96,442	1,19,355	3,13,903	1,09,21,525
Charged . . . . .	..	..	..	..	..	..	..	..	..	..	..	..
Voted	31,925	2,909	51,86,055	11,53,673	13,76,780	11,28,520	16,467	12,95,496	2,96,442	1,19,355	3,13,903	..

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 1949.

	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.
Receipts under the Indian Motor Vehicles Act.	4,35,590	20,609	18,10,386	22,66,537	9,15,159	..	4,04,910	3,51,221	4,01,836	3,07,930	48,360	69,62,538
Receipts under the Provincial Motor Vehicles Taxation Act.	9,20,119	2,34,504	1,80,43,190	98,37,340	34,40,887	35,71,982	9,19,113	..	22,50,517	9,29,785	2,91,688	4,04,39,125
Other receipts	42,789	..	5,658	83,049	1,02,425	..	11,201	..	41,846	2,84,296	..	5,71,264
Total	13,98,498	2,55,113	1,98,59,234	1,21,86,926	44,58,471	35,71,982	13,35,224	3,51,221	26,94,199	15,22,011	3,40,048	4,79,72,927
<i>Deduct—Refunds</i>	..	1,710	1,14,513	66,004	11,615	7,494	16,841	27,178	51,749	4,247	1,201	3,02,552
TOTAL RECEIPTS UNDER MOTOR VEHICLES ACTS.	13,98,498	2,53,403	1,97,44,721	1,21,20,922	44,46,856	35,64,488	13,18,383	3,24,043	26,42,450	15,17,764	3,38,847	4,76,70,375

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

CENTRAL AND PROVINCIAL GOVERNMENTS IN INDIA, FOR THE YEAR 1948-49.

No. 20-A—ACCOUNT of EXPENDITURE ON ACCOUNT of MOTOR VEHICLES ACTS for the year ended 31st March 1949.

	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	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Charges of collection	86,920	..	1,22,038	3,22,441	..	..	12,531	1,24,810	1,21,368	92,964	17,831	8,80,903
Inspection of Motor Vehicles . . . . .	..	8,638	1,44,657	6,64,882	..	..	2,86,363	62,884	19,711	4,135	600	11,89,868
Compensation to local bodies, etc.	6,30,160	50,000	95,56,048	7,04,351	4,50,000	..	..	..	49,653	1,69,000	65,617	1,16,74,829
Transfer to the Provincial Road Funds . . . . .	..	..	..	67,26,496	..	34,00,000	..	..	..	..	..	1,01,26,496
Other charges	2	..	3,44,338	432	..	..	..	1,29,384	47,821	77,558	258	5,99,793
Charges in England— High Commissioner												
Leave salaries and deputation pay . . . . .	..	..	..	9,353	..	..	9,392	..	..	..	..	18,745
Other charges . . . . .	..	..	..	7	..	..	..	..	..	..	..	7
TOTAL EXPENDITURE ON ACCOUNT OF MOTOR VEHICLES ACTS.	6,97,082	56,636	1,01,67,081	84,27,962	4,50,000	34,00,000	3,08,286	3,17,078	2,38,553	3,43,657	84,306	2,44,90,641
Charged . . . . .	..	} 56,636 {	95,56,048	74,30,847	4,50,000	..	..	..	49,653	1,000	..	
Voted	6,97,082		6,11,033	9,97,115	..	34,00,000	3,08,286	3,17,078	1,88,900	3,42,657	84,306	

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 1949.

	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 Oriassa	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A—TAXES ON LUXURIES INCLUDING TAXES ON ENTERTAINMENTS, AMUSEMENTS, BETTING AND GAMBLING—												
Entertainment Tax	14,85,547	..	1,02,79,131	1,36,13,289	61,54,090	60,17,873	11,89,266	22,59,795	27,35,895	4,30,498	1,73,165	4,43,38,549
Betting Tax— Totalisator . . . . .	..	..	18,15,694	76,51,039	62,25,866	2,09,355	..	..	..	..	..	1,59,01,954
Bookmakers . . . . .	..	..	10,85,685	65,25,287	33,19,427	9,87,894	..	..	..	..	..	1,19,18,293
Luxury Tax . . . . .	..	..	..	15,00,000	..	..	..	..	..	..	..	15,00,000
Total	14,85,547	..	1,31,80,510	2,92,89,815	1,56,99,383	72,15,122	11,89,266	22,59,795	27,35,895	4,30,498	1,73,165	7,36,58,796
Deduct—Refunds	1,816	..	16,333	16,236	..	6,006	..	437	2,336	..	48	43,211
TOTAL A—TAXES ON LUXURIES, ETC.	14,83,732	..	1,31,64,177	2,92,73,379	1,56,99,383	72,09,116	11,89,266	22,59,358	27,33,559	4,30,498	1,73,117	7,36,15,585
B—RECEIPTS FROM ELECTRICITY DUTIES.—												
Fees under the Indian Electricity Rules, 1922 and fees for the electrical inspection of cinemas. . . . .	..	..	1,39,715	3,93,261	1,47,016	33,187	25,975	80,993	56,189	1,596	8,116	8,86,048
Other receipts . . . . .	..	..	13,96,250	81,80,755	72,91,050	25,322	100	1,21,341	3	..	..	1,70,14,821
Total . . . . .	..	..	15,35,965	85,74,016	74,38,066	58,509	26,075	2,02,334	56,192	1,596	8,116	1,79,00,869
Deduct—Refunds . . . . .	..	..	4,562	18,146	..	4,917	..	..	575	..	..	28,200
TOTAL B—RECEIPTS FROM ELECTRICITY DUTIES.	..	..	15,31,403	85,55,870	74,38,066	53,592	26,075	2,02,334	55,617	1,596	8,116	1,78,72,669
Carried over	14,83,732	..	1,46,95,580	3,78,29,249	2,31,37,449	72,62,708	12,15,341	24,61,692	27,89,176	4,32,094	1,81,233	9,14,88,254

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A. and AA.—Principal Revenue Heads etc.

CENTRAL AND PROVINCIAL GOVERNMENTS IN INDIA, FOR THE YEAR 1948-49.

No. 21—ACCOUNT of RECEIPTS under OTHER TAXES and DUTIES for the year ended 31st March 1949—*conold.*

	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 Pujnab	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	14,83,732	..	1,46,95,580	3,78,29,249	231,37,449	72,62,708	12,15,341	24,61,692	27,89,176	4,32,094	1,81,233	9,14,88,254
C—RECEIPTS FROM TOBACCO DUTIES—												
Receipts under the Madras Tobacco (Taxation of Sales and Licensing) Act, 1939	898	..	..	..	..	..	..	..	..	898
Receipts under the Punjab Tobacco Vend Fees Act, 1934	2,27,490	..	..	..	..	2,27,490
Receipts under the Central Provinces and Berar Tobacco Act, 1939	2,14,482	..	..	2,14,482
Compensation received from the Central Government for suspension of Provincial measures of taxation on whole sale trade in Tobacco	4,600	22,00,000	29,00,000	..	..	..	..	1,50,000	..	..	52,54,600
Receipts in England—High Commissioner	17	..	..	..	..	..	..	..	..	17
Total	4,600	22,00,915	29,00,000	..	..	2,27,490	..	3,64,482	..	..	56,97,487
Deduct—Refunds	9	..	..	..	..	..	150	..	..	159
TOTAL C—RECEIPTS FROM TOBACCO DUTIES.	..	4,600	22,00,906	29,00,000	..	..	2,27,490	..	3,64,332	..	..	56,97,328
D— OTHER ITEMS—												
Receipts under the Madras Regulation of the Sales of Cloth Act, 1937.	11,385	..	..	..	..	..	..	..	..	11,385
Receipts under the Sales of Motor Spirit Taxation Acts	25,841	60,27,120	..	81,15,885	..	7,69,471	..	..	..	..	1,49,38,317

Receipts under the General Sales Tax	..	..	18,29,82,999	..	..	4,26,64,015	27,29,269	..	..	..	..	17,83,76,276
Urban Immovable Property Tax	..	..	..	1,22,03,647	..	..	13,99,736	..	..	..	..	1,36,03,383
Sales Tax	..	..	..	6,84,20,181	..	..	..	2,33,65,328	1,43,41,486	24,23,478	29,84,650	11,15,35,073
Prize Competitions	..	..	..	4,71,398	..	..	..	..	..	..	..	4,71,398
Receipts under the Bengal Finance Act, 1939	..	..	..	..	74,995	..	..	..	..	..	..	74,995
Receipts under the United Provinces Sugar Factories Control Act, 1938.	..	..	..	..	..	3,00,05,163	..	..	..	..	..	3,00,05,163
Surplus Sale Proceeds of Molasses	..	..	..	..	..	12,00,000	..	..	..	..	..	12,00,000
Tax on trade, professions, callings and employments	..	..	..	..	..	..	..	..	3,51,881	2,04,412	..	5,56,293
Tax on Sales of Motor and Spirit Lubricants	..	..	..	..	..	26,33,008	..	15,63,309	12,48,357	14,08,461	1,72,231	70,20,366
Receipts under the Bengal Finance (Sales Tax) Act, 1941	..	..	..	..	4,32,09,466	..	..	..	..	..	..	4,32,09,466
Receipts under the Bengal Raw Jute Taxation Act, 1941	..	..	..	..	45,70,501	..	..	..	..	..	..	45,70,501
Total	..	25,841	13,90,21,497	8,10,95,228	5,59,70,847	7,65,02,186	48,98,476	2,49,28,637	1,59,41,674	40,31,351	31,56,881	40,55,72,616
Deduct—Refunds	..	..	26,85,582	1,49,923	44,960	1,20,194	62,912	86,540	10,478	2,898	913	31,64,400
TOTAL D—OTHER ITEMS	..	25,841	13,63,35,915	8,09,45,303	5,59,25,887	7,63,81,992	48,35,564	2,48,42,097	1,59,31,196	40,28,453	31,55,968	40,24,08,216
TOTAL RECEIPTS UNDER OTHER TAXES AND DUTIES	14,89,732	30,441	15,32,32,401	12,16,74,552	7,90,63,336	8,36,44,700	62,78,395	2,73,03,789	1,90,84,704	44,60,547	33,37,201	49,95,93,798

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

CENTRAL AND PROVINCIAL GOVERNMENTS IN INDIA, FOR THE YEAR 1948-49.

No. 21-A.—ACCOUNT of EXPENDITURE on COLLECTION of OTHER TAXES and DUTIES for the year ended 31st March 1949.

	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	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Collection Charges—											
Tax on Sales of Motor Spirit and Lubricants.	7,790	..	16,851	..	..	11,506	36,147
Entertainment Tax	17,474	82,82,018	69,552	36,495	90,144	36,728	..	13,523	14,603	13,699	86,74,234
Betting Tax	..	13,67	20,008	10,000	..	..	..	..	..	..	43,680
Punjab Urban Immovable Property Tax Act, 1940 and General Sales Tax Act, 1941	6,87,309	..	..	..	..	6,87,309
Tax under Bengal Finance (Sales Tax) Act, 1941	9,34,186	..	..	..	..	..	..	9,34,186
Tax under the Bengal Finance Act, 1939	50,782	..	..	..	..	..	..	50,782
Charges under the Electricity Acts	..	1,90,483	2,34,221	1,18,745	1,12,272	65,331	..	41,236	..	..	7,62,238
Urban Immovable Property Tax	2,38,981	..	..	..	..	..	..	..	2,38,981
Charges in connection with Tobacco Duties	502	..	880	..	..	1,382
Prize Competitions	678	..	..	..	..	..	..	..	678

FINANCE AND REVENUE ACCOUNTS, 1948-49.

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

	Rs.		Rs.
Capital Account	Receipts Nil	Revenue Account	Receipts 43,38,22,393
	Expenditure outside the Revenue Account 34,39,52,617		Expenditure 43,38,22,393

Major Head	No. of Account	Detail of Accounts	Page	Amount of each Account			
				Voted	Charged	Major Head Total	
						Receipts	Expenditure
				Rs.	Rs.	Rs.	Rs.
		CENTRAL GOVERNMENT					
		CAPITAL ACCOUNT					
Railways	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	34,39,52,617	..	..	34,39,52,617
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	..	..	..	..
		TOTAL CAPITAL ACCOUNT	..	..	..	..	34,39,52,617
		REVENUE ACCOUNT					
Gross Receipts	24	Gross Receipts	104	..	..	2,13,10,51,993	..
		Deduct—Gross Expenditure	105	1,73,32,68,722	..	1,73,32,68,722	..
		Net Receipts . . . . .		..	..	39,77,83,271	..
Interest	26 & 26-A	Interest on Debt	112 to 114	..	22,35,50,643	..	22,35,50,643
		Interest on Capital Contributed by Companies.	114	..	..	..	..
Subsidised Companies	27	Government share of Surplus Profits and Repayment of advances of Interest.	116	..	..	3,37,669	..
	27-A	Land and Subsidy	116	1,85,427	..	..	1,85,427
Railway Miscellaneous Receipts.	28	Railway Miscellaneous Receipts	117	..	..	2,57,01,453	..
Miscellaneous Railway Expenditure.	28-A	Miscellaneous Railway Expenditure	117	1,02,69,495	..	..	1,02,69,495
Appropriation to and from Railway Depreciation Reserve and Reserve Funds.	25	Transfer to the Railway Depreciation Reserve Fund.	108	11,80,54,828	..	..	11,80,54,828
	25-A	Transfer from Railway Reserve Fund.	109	..	..	..	..
	25-B	Transfer to Railway Betterment Fund.	110	83,62,000	..	..	83,62,000
Contribution to General Revenues.	22-A	Contribution to General Revenues.	90	..	..	..	7,34,00,000
		TOTAL REVENUE ACCOUNT (CENTRAL).	..	..	..	43,38,22,393	43,38,22,393
		PROVINCIAL GOVERNMENTS REVENUE ACCOUNT					
Subsidised Companies	27	Government share of Surplus Profits and Repayment of advances of Interest.	116	..	..	-12	..
	27-A	Land and Subsidy	116	..	..	..	..
Railway Miscellaneous Receipts.	28	Railway Miscellaneous Receipts	117	..	..	..	..
Miscellaneous Railway Expenditure.	28-A	Miscellaneous Railway Expenditure	117	..	..	..	..
		TOTAL REVENUE ACCOUNT (PROVINCIAL).	..	..	..	-12	..

Sections 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 contracts thus parts of the old Madras Railway were handed over to the Madras and Southern Mahratta, and South Indian Railways to work. The Delhi-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 (Pronachellam) 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. 27-A).

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 Depreciation Reserve Fund for Railways.

ACCOUNT No. 22—*Statement of Net Revenue Receipts of Indian Government Railways for 1948-49, and of the percentage of those figures on the Capital outlay up to 31st March 1949 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. After deducting interest charges the final net gain or loss to Government on the financial results of the year's working is then worked out for each railway.

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 renewal 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 1948-49 and of the percentage to those figures on the provisional Capital outlay up to 31st March 1949 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 1948-49 (Account No. 23)	Net Revenue Receipts (Account No. 24)			Percentage of Net Revenue Receipts (column 5) on Capital outlay (column 2)	Interest on Capital outlay (Account No. 26)	Net Gain or Loss to Government. Difference between columns (5) and (7)		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	
1	2	3	4	5	6	7	8	9	10
	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	
CENTRAL GOVERNMENT									
COMMERCIAL LINES									
<i>Indian Government Railways</i>									
Assam (including A.R.L.P.)	26,67,20,770	—2,75,18,022	..	—2,75,18,022	— 10·32	78,86,694	..	3,54,04,716	—13·27
Bengal Nagpur	84,50,74,348	1,60,81,948	..	1,60,81,948	1·90	2,68,95,239	..	1,08,13,291	—1·28
Bombay, Baroda and Central India	79,62,16,630	10,60,32,777	..	10,60,32,777	13·32	2,58,32,825	8,01,99,952	..	10·07
East Indian	1,90,01,81,872	6,12,02,816	..	6,12,02,816	3·22	6,22,23,433	..	10,20,617	—·05
Eastern Punjab	46,68,98,558	2,96,66,633	..	2,96,66,633	6·35	1,48,50,083	1,48,16,550	..	3·17
Great Indian Peninsula	1,26,48,19,996	11,57,72,546	..	11,57,72,546	9·15	3,87,94,229	7,69,78,317	..	6·09
Madras & Southern Mahratta	54,88,15,086	4,01,57,833	..	4,01,57,833	7·32	1,90,38,565	2,11,19,268	..	3·85
Oudh Tirhut	39,34,48,093	1,77,70,356	..	1,77,70,356	4·52	1,23,62,066	54,08,290	..	1·87
South Indian	45,20,58,416	3,57,83,960	..	3,57,83,960	7·92	1,33,96,769	2,23,87,191	..	4·95
Railway Collieries	6,90,57,598	..	..	..	..	19,93,573	..	19,93,573	—2·89
Darjeeling Himalayan	1,10,07,916	—11,81,617	..	—11,81,617	—10·73	1,76,127	..	13,57,744	—12·33
Total	7,01,42,99,283	39,37,69,230	..	39,37,69,230	5·61	22,34,49,603	17,03,19,627	..	2·43
Indian Government Railways worked by Indian States									
Bezwada and Dhone-Kurnool	46,18,707	5,84,557	—75,915	5,08,642	11·01	1,47,799	3,60,843	..	7·81

Miscellaneous	..	35,05,399	..	35,05,399	..	-46,759	35,52,158	..	..
Total	46,18,707	40,89,958	-75,915	40,14,041	86.91	1,01,040	39,13,001	..	84.72
TOTAL CENTRAL GOVERNMENT	7,01,89,17,990	39,78,59,186	-75,915	39,77,83,271	5.67	22,35,50,643	*17,42,32,628	..	2.48

	Central Rs.	Provincial Rs.	Distribution—	Rs.
*Net gain on Indian Government Railways as above	17,42,32,628	..	Contribution to General Revenues	7,34,00,000
Add—Net receipts on account of Subsidized Companies (Accounts Nos. 27 and 27-A).	1,52,242	-12	Railway Betterment Fund	83,62,000
“ Railway Miscellaneous Receipts less Miscellaneous Railway Expenditure (Accounts Nos. 28 and 28-A).	2,54,31,958	..	Railway Depreciation Fund	11,80,54,828
Total gain on Railways (Accounts Nos. 2, 3, 5 and 6)	19,98,16,828	-12		

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 (1) 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. 20,12,69,000 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 16 d. 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 2 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 1947-48 (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.

In 1948-49, a fixed contribution of Rs. 7.34 crores net was made to General Revenues out of the surplus of the year.

No. 22-A—STATEMENT showing calculation of CONTRIBUTION TO GENERAL REVENUES and amount accruing to RAILWAY RESERVE FUND during the year 1948-49.

	Commercial	Strategic	Total
(i) Receipts (1948-49)—			
Gross Traffic receipts	2,13,10,51,993	..	2,13,10,51,993
Subsidized Companies, Government share of surplus profits, etc.	3,37,669	..	3,37,669
Interest on Depreciation Reserve Fund and Reserve Fund Balance	3,36,15,662	..	3,36,15,662
Railway Miscellaneous Receipts	20,85,791	..	20,85,791
Total Receipts	2,16,70,91,115	..	2,16,70,91,115

	Commercial	Strategic	Total
(ii) Expenditure—			
Working Expenses	1,71,70,29,823	..	1,71,70,29,823
Payment to Worked lines	1,62,38,899	..	1,62,38,899
Interest—			
On Capital outlay	22,35,50,643	..	22,35,50,643
Land and subsidy	1,85,427	..	1,85,427
Miscellaneous Railway Expenditure	1,02,91,948	—22,453	1,02,69,495
TOTAL—EXPENDITURE	1,96,72,96,740	—22,453	1,96,72,74,287
(iii) Surplus	19,97,94,375	22,453	19,98,16,828
Payments to General Revenues	7,33,77,547	22,453	7,34,00,000
Transferred to Railway Betterment Fund	83,62,000	..	83,62,000
Transferred to Railway Depreciation Fund	11,80,54,828	..	11,80,54,828

ACCOUNT No. 23 - Statement of Capital Expenditure on the Construction and Purchase of Railways during and to end of the year 1948-49.

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 314).

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 amounts of Share and Stock Capital, Debentures and Debenture Stock are converted into rupees 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 these 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 transactions referred to in foot-notes (f), (g), (h) & (i) 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 finance 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 the 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 of ACCOUNT of CAPITAL EXPENDITURE on the CONSTRUCTION and PURCHASE of RAILWAYS during and to end of the year 1948-49.

Class and name of Railway	No. of Item	Expenditure during the year				Expenditure to end of the year								
		Total Construction outlay during 1948-49	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	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
CENTRAL GOVERNMENT														
COMMERCIAL LINES														
INDIAN RAILWAYS														
<i>Open Lines</i>														
Assam	1	80,82,187	..	..	80,82,187	23,24,48,282	3,00,496	23,27,48,778	..	..	23,27,48,778	..	..	23,27,48,778
Bengal Nagpur	2	88,93,674	..	..	88,93,674	(a)81,37,80,773	..	81,37,80,773	3,09,29,430	..	84,47,10,203	..	..	84,47,10,203
Bombay, Baroda and Central India.	3	2,18,97,625	..	..	2,18,97,625	57,70,36,332	1,27,96,848	58,98,33,180	1,22,45,033	..	60,20,78,213	(f)19,41,38,417	..	79,62,16,630
East Indian	4	11,70,39,088	..	..	11,70,39,088	(e)1,37,71,76,001	..	1,37,71,76,001	..	..	1,37,71,76,001	66,20,38,025	14,78,52,657	1,89,13,61,369
Great Indian Peninsula	5	6,30,87,685	..	..	6,30,87,685	(b)76,23,82,989	..	76,23,82,989	..	13,10,570	76,36,93,559	(g)63,45,64,563	14,35,70,787	1,25,46,87,335
Madras and Southern Mahratta.	6	68,18,298	..	..	68,18,298	(c)34,76,91,320	..	34,76,91,320	2,43,02,114	20,12,242	37,40,05,676	(h)20,01,36,423	2,53,27,013	54,88,15,086
Eastern Punjab	7	2,11,60,238	..	..	2,11,60,238	42,27,98,588	..	42,27,98,588	..	..	42,27,98,588	4,11,88,365	..	46,39,86,973
Ondh Tirhut	8	1,41,66,255	..	..	1,41,66,255	(d)38,80,04,027	..	38,80,04,027	18,60,610	35,83,456	39,34,48,093	..	..	39,34,48,093
South Indian	9	91,45,282	..	..	91,45,282	36,11,85,381	80,46,952	36,92,32,333	64,53,974	..	37,56,86,307	(i)7,63,72,109	..	45,20,58,416
Railway Collieries	10	1,35,16,866	..	..	1,35,16,866	6,90,57,598	..	6,90,57,598	..	..	6,90,57,598	..	..	6,90,57,598
Darjeeling Himalayan	11	1,10,07,916	..	..	1,10,07,916	1,10,07,916	..	1,10,07,916	..	..	1,10,07,916	..	..	1,10,07,916
Total		29,48,15,114	..	..	29,48,15,114	5,36,25,69,207	2,11,44,296	5,38,37,13,503	7,57,91,161	69,06,268	5,46,64,10,932	1,80,84,37,922	31,67,50,457	6,95,80,98,397
<i>Construction</i>														
Assam Rail Link Project	12	3,18,39,999	..	..	3,18,39,999	3,39,71,992	..	3,39,71,992	..	..	3,39,71,992	..	..	3,39,71,992
Bengal Nagpur	13	3,02,562	..	..	3,02,562	3,64,145	..	3,64,145	..	..	3,64,145	..	..	3,64,145

East Indian	14	75,71,544	..	..	75,71,544	88,20,503	..	88,20,503	..	..	88,20,503	..	..	88,20,503
Eastern Punjab	15	5,26,715	..	..	5,26,715	29,11,585	..	29,11,585	..	..	29,11,585	..	..	29,11,585
Great Indian Peninsula	16	88,96,731	..	..	88,96,731	1,01,32,661	..	1,01,32,661	..	..	1,01,32,661	..	..	1,01,32,661
Total		4,91,37,551	..	..	4,91,37,551	5,62,00,886	..	5,62,00,886	..	..	5,62,00,886	..	..	5,62,00,886
Indian Railway, worked by Indian States														
<i>Open Lines</i>														
Bezwada Extension	17	—48	..	..	—48	18,20,735	..	18,20,735	..	..	18,20,735	..	..	18,20,735
Dhone-Kurnool	18	..	..	..	..	27,97,972	..	27,97,972	..	..	27,97,972	..	..	27,97,972
Total		—48	..	..	—48	46,18,707	..	46,18,707	..	..	46,18,707	..	..	46,18,707
TOTAL CENTRAL GOVERNMENT		34,39,52,617	..	..	34,39,52,617	5,42,33,88,800	2,11,44,296	5,44,45,33,096	7,57,91,161	69,06,268	5,52,72,30,525	1,80,84,37,922	31,67,50,457	*7,01,89,17,990

(a) Excludes Rs. 6,52,671 transferred to O.T. Railway.

(b) Excludes Rs. 17,95,445 transferred to M. & S. M. Railway.

(c) Includes Rs. 17,95,445 transferred from G.I.P. Railway.

(d) Includes Rs. 39,57,750 and Rs. 6,52,671 transferred from E. I. and B. N. Railways respectively.

(e) Excludes Rs. 39,57,750 transferred to O. T. Railway.

(f) A sum of £ 2 Million, representing the B.B. & C.I. Railway Company's Share Capital paid off during 1941-42, has been converted at the average rate of exchange relating to January 1942.

(g) 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.

(h) A sum of £ 1,500,000 representing part of 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.

(i) 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.

Abstract

Direct Government Outlay	34,39,52,617
From Capital contributed by Companies or Indian States, etc., vide Account No. 23-A	..
	..
Total Capital Outlay Outside Revenue Account as provided in the Railway Programme.	34,39,52,617

*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. Bengal 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 prepartition accounts.

No. 23-A—DETAILED ACCOUNT of CAPITAL CONTRIBUTED by COMPANIES, INDIAN STATES and DISTRICT BOARDS, ETC., towards OUTLAY ON INDIAN GOVERNMENT RAILWAYS during and to end of the year 1948-49.

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 year 1948-49						To end of the year 1948-49				Contribution from Indian States and District Boards, etc.	Total	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 (columns 8 + 10) converted into Rs.			
		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 railways.

The main methods of purchase were:—

- 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.
- By the issue of New Companies' Stock in part exchange for old Companies' Capital.
- By the issue of Terminable Annuities extending over a series of years in part exchange for Share Capital of the Companies.
- 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).
- By the issue of New Companies' Stock in exchange for a portion of the Terminable Annuities issued under (c) above.
- 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 stock 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—

- the discharge by means of cash payment of the liabilities in the old form; and
- 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 upto 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 1	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 2	Debenture stock outstanding 3	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 7	Terminable Annuities		Total initial liabilities, columns 2 to 6 and 8 10	Total undis-charged liability, column 10 minus columns 7 and 9 11
			Share Capital 4	Debentures and Debenture Stock 5	Terminable Annuities 6		Initial Amount undergoing redemption 8	Amount redeemed to end of 31st March 1924 9		
Central Government—										
INDIAN GOVERNMENT RAILWAYS										
Bengal Assam (including Bengal Central)	612,863	348,666	512,160	67,713	541,054	316,109	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) 36,828,996
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	..	..	11,319,558	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
Grand Total	14,404,426	4,910,766	19,591,526	16,328,716	13,027,031	7,536,263	81,844,165	21,748,678	150,106,630	120,821,689

*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 the above Notes.

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 accounts of the prepartition 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—concl'd.

	Liability taken over on purchase	India Stock (or Bonds) issued or appropriated in redemption	Liability outstanding on 31st March 1949		Liability taken over on purchase	India Stock (or Bonds) issued or appropriated in redemption	Liability outstanding on 31st March 1949
	£	£	£		£	£	£
(a) Bengal Assam Railway				(c) East Indian Railway			
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	Less—Discharged by Sinking Fund payments to end of 1923-24 (x).		23,173	
Debenture stock outstanding	348,666	..	348,666	Capital Value of Terminable Annuities			57,592
Debenture stock redeemed by issue of India Stock	62,642	67,713		Redeemed by issue of India Stock £7,282,366	32,750,000	7,574,356	
Less—Discharged by Sinking Fund payments to end of 1923-24 (x).		15,006	52,707	Less—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			3,185,126
Redeemed by issue of India Stock £542,070		541,054		Less—Discharged to end of 1923-24 (x)			
Less—Discharged by Sinking Fund payments to end of 1923-24 (x)		301,103					19,003,215
In process of discharge by Annuity payments	£ 2,849,847		239,951				
Less—Discharged to end of 1923-24 (x)	650,041		2,199,806				
	4,916,088		@3,966,153	Oudh and Rohilkhand Railway			
				Property of the Company	5,036,049	5,243,778	
				Debentures discharged in anticipation of purchase	1,885,000	1,962,753	
						7,206,531	
				Less—Discharged by Discount Sinking Fund payments to end of 1931-32.		212,127	
							6,994,404
(b) Bombay, Baroda and Central India Railway							
Capital	£ 11,685,580			Debentures	3,030,300	3,126,660	3,126,660
New Company's Stock issued in exchange	2,000,000(x)		2,000,000	Debenture Stock	384,700	435,702	435,702
	9,685,580	10,089,146	10,089,146				
Debentures	2,391,300	2,467,757	2,467,757				
	14,076,880		14,556,903		47,536,049		87,188,349

<i>(d) Great Indian Peninsula Railway</i>				<i>(f) Madras and Southern Mahratta Railway</i>				
Share Capital of Indian Midland Railway	2,250,000	2,263,618*	2,263,618	Debentures		856,400	894,712	894,712
Debentures of Indian Midland Railway	907,500	{ 412,992*	{ 412,992	"		818,437	823,390*	823,390
" " " " " paid off in cash	2,746,600	{ 524,711†	{ 524,711	" paid off in cash		469,963		469,963
" " Great Indian Peninsula Railway	3,220,900	3,263,216	3,263,216	Capital Value of Terminable annuities £12,819,558		12,819,558		1,500,000
Debenture Stock of " " outstanding	2,701,450		2,701,450	Less—New Company's Stock issued in exchange. 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. 1,750,000 (y)			1,750,000	Less—Discharged to end of 1923-24 (x). 1,899,526				9,420,032
	33,109,218					14,964,358		13,108,097
Less—Discharged to end of 1923-24 (x) 10,767,809			22,341,409					
New Company's Stock issued in exchange for Old Company's Capital. (y) 825,000			825,000					
	47,510,668		36,828,996					
<i>(e) North Western Railway</i>				<i>(g) South Indian Railway</i>				
Capital Value of Terminable Annuities	14,009,124			Property of the Company less Capital Deposited by New Company. £4,197,557		4,197,557		1,000,000
Redeemed by issue of India Stock £4,911,621		4,911,621		Less—New Company's Stock issued in exchange. 1,000,000‡				3,221,731
Less—Discharged by Sinking Fund payments to end of 1923-24 (x) .		2,595,624	2,315,997	3,197,557				1,079,438
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) 1,966,883			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 £500,000 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 Companies' contract on 30th June 1925.

(z) Redeemed in cash on termination of Company's contract on 31st December 1941.

(‡) Redeemed in cash on termination of Company's contract on 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 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.
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
1877-1878	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	18,30,765	5,52,97,395	18,45,04,147	23,98,01,542
1887-88	—15,77,069	5,18,83,517	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	4,15,22,898	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	54,50,935	4,44,08,119	98,44,680	33,94,860	5,76,47,659	—28,39,107	5,48,08,552
1893-94	(a) 5,26,89,551	(a) 7,91,13,985	(a) 13,18,03,536	1,06,09,545	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	55,68,675	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

For footnotes (a) & (u) see page 108.

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	6,19,78,613	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	..	..	..	..	32,65,601	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	19,30,58,782	—5,46,081	19,25,12,701	..	..	19,25,12,701	—1,21,707	19,23,90,994

1926-27	29,85,92,689	-2,63,14,150	27,22,78,539	.	..	27,22,78,539	-1,08,667	27,21,69,872
1927-28	33,14,98,843	(i)-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	30,17,16,088
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
	{ 6,75,63,463	-6,63,212	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	{ -23,95,841	-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	-43,57,556	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	-8,85,25,478
	{ 2,61,29,065	-3,55,406	2,57,73,659	..	..	2,57,73,659	..	2,57,73,659
1936-37	1,44,87,298	{ (n) -42,19,257	-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
	{ ..	(p) 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
	{ -34,69,13,219	..	-34,69,13,219	..	..	-34,69,13,219	..	-34,69,13,219
	{ 2,51,85,569	-1,94,78,555	57,07,014	-4,39,086	-84,499	51,83,429	..	51,83,429
1938-39	{ (f) -45,57,561	..	-45,57,561	..	..	-45,57,561	..	-45,57,561
	{ ..	(q) -42,23,005	-42,23,005	..	..	-42,23,005	..	-42,23,005
	{ 6,43,84,239	-4,10,50,818	2,33,33,421	..	..	2,33,33,421	..	2,33,33,421
Total carried over	5,50,24,66,596	30,01,25,384	5,80,25,91,980	7,82,21,111	6,08,50,458	5,94,16,63,549	1,61,08,96,349	7,55,25,59,898

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

No. 23-C—SUMMARY OF CAPITAL EXPENDITURE ON INDIAN GOVERNMENT RAILWAYS—CENTRAL—concl'd.

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	5,94,16,63,549	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 4,71,09,926	{	{ —23,00,378	{ —3 —1,12,14,055 4,48,09,548	{	{ —3 —1,12,14,055 4,48,09,548
1940-41	{ 2,31,31,907 (c) 2	{	{ 2,31,31,907 2	{	{	{ 2,31,31,907 2	{	{ 2,31,31,907 2
1941-42	{ (g)—52,25,575 (c) 1 83,41,507	{ (s)—1,64,31,736 .. —4,87,57,826	{ —2,16,57,311 1 —4,04,16,319	{	{	{ —2,16,57,311 1 —4,04,16,319	{ 46,377	{ —2,16,57,311 1 —4,03,69,942
1942-43	{ (h) 1,92,10,415 23,95,98,987	{ (t)—2,52,83,955 —5,55,89,788	{ —60,73,540 18,40,09,199	{	{	{ —60,73,540 18,40,09,199	{	{ —60,73,540 18,40,09,199
1943-44	{ 8,70,64,220 (x) 5,32,387	{ —35,11,298 (y)—19,46,921	{ 8,35,52,922 —14,14,534	{	{	{ 8,35,52,922 —14,14,534	{	{ 8,35,52,922 —14,14,534
1944-45	{ 18,15,99,804 (xx)—27,42,384 (c)—1	{ —12,02,51,821 (yy) 40,13,623 ..	{ 6,13,47,983 12,71,239 —1	{	{	{ 6,13,47,983 12,71,239 —1	{	{ 6,14,05,955 12,71,239 —1
1945-46	{ 9,84,95,599 ..	{ —6,678 (z)—629	{ 9,84,88,921 —629	{	{	{ 9,84,88,921 —629	{	{ 9,84,88,921 —629
1946-47	{ 10,90,89,661 6,21,01,584%	{	{ 10,90,89,661 6,21,01,584	{	{	{ 10,90,89,661 6,21,01,584	{	{ 10,90,89,661 6,21,01,584
1947-48 (1-4-47 to 14-8-47) provisional	{ —2,15,08,02,610 82,75,70,404	{ —3,00,496 3,00,496	{ —2,15,11,03,103 82,78,70,900	{ —24,29,950 ..	{ —5,16,43,812 ..	{ —2,20,51,76,868 82,78,70,900	{ —17,88,42,333 5,95,29,100	{ —2,38,40,19,201* 88,74,00,000*
1947-48 (15-8-47 to 31-3-48) provisional	{ 3,18,93,752	{ ..	{ 3,18,93,752	{ ..	{ ..	{ 3,18,93,752	{ ..	{ 3,18,93,752
1948-49	{ 34,39,52,617	{ ..	{ 34,39,52,617	{ ..	{ ..	{ 34,39,52,617	{ ..	{ 34,39,52,617
Total	5,42,33,88,800	2,11,44,296	5,44,45,33,096	7,57,91,161	69,06,268	5,52,72,30,525	1,49,16,87,465	(zz)7,01,89,17,990

% Includes minus Rs. 5,11,172 transferred to Pakistan Railways without financial adjustment.
* Vide Footnote * on page 93 Account No. 23.

- (a) Includes Madras and Southern Mahratta and Mysore State Railways transactions prior to 1893-94, of which the distribution for previous years is not available.
- (b) Made up of minus Rs. 6,65,00,000 representing share capital of Bombay, Baroda and Central India, South Indian and Madras and Southern Mahratta Railways, vide paragraph 2 of Explanatory Note on pages 94 and 95, minus Rs. 90,02,490 on account of gain by exchange on Burma Railways share capital paid off in 1928-29 vide footnote (a) on page 158 of the Finance and Revenue Accounts for 1932-33 and Rs. 6 due to rounding of annas and pies.
- (c) Due to rounding of annas and pies in individual railway account.
- (d) Made up of (i) Rs. 65,00,000 representing the difference between the rupee equivalents at the contract rate and the statutory rate of the £4½ million share capital of the B.B. & C.I., M.&S.M. and S.I. Railways and (ii) Rs. 144 representing old survey outlay on Vasad Katna construction and (iii) Rs. —54,68,807 on account of gain by exchange on £3,500,000 debenture stock of the E. I. Railway discharged, vide footnotes (e), (d) and (a) on page 138 of the Finance and Revenue Accounts for 1935-36.
- (e) Represents Capital at charge of Burma Railways since transferred.
- (f) Represents cost of Telegraph wires, vide footnote (a) on page 110 of the Finance and Revenue Accounts for 1938-39.
- (g) Made up of minus Rs. 1,96,16,039 vide footnote (c) on page 100 and Rs. 1,43,90,464 vide footnote (e) on page 104 of the Finance and Revenue Accounts for 1941-42.
- (h) Vide footnote (e) on page 63 of the Finance and Revenue Accounts for 1942-43.
- (i) Includes Rs. 5,27,170 brought on without financial adjustment on account of the Suramangalam Salem Railway taken over from the Salem District Board.
- (j) Includes Rs. 69,30,443 brought on without financial adjustment on account of Tanjore District Board Railway taken over from the District Board.
- (k) Includes Rs. 6,65,00,000 mentioned at (b) above.
- (l) Represents contribution by Palampur Durbar omitted without financial adjustment.
- (m) Reduction is due to adoption of statutory rate for the capital stocks of Bombay, Baroda and Central India, Madras and Southern Mahratta and South Indian, Railways referred to at (b) above, vide footnote (d) on page 142 of the Finance and Revenue Accounts for 1935-36.
- (n) Represents gain by exchange and net premium and discount on debentures discharged, vide footnote (c) on page 144 of the Finance and Revenue Accounts for 1936-37.
- (o) Ditto Ditto vide footnote (b) and Re. 1 due to rounding, vide footnote (d) on page 114 of the Finance and Revenue Accounts for 1937-38.
- (p) Represents capital at charge of the Jorhat Railway which became the property of the Central Government from 1st April 1937 Rs. 3 were dropped from the figure without financial adjustment in 1939-40.
- (q) Represents gain by exchange and net premium and discount on debentures discharged, vide footnotes (c) and (d) on page 114 of the Finance and Revenue Accounts for 1938-39.
- (r) Vide footnote (h) on page 110 of the Finance and Revenue Accounts for 1939-40.
- (s) Made up of minus Rs. 27,87,648, minus Rs. 32,86,957 and minus Rs. 1,43,90,464 and Rs. 3,33,333 vide footnotes (b), (e) & (g) on page 104 of the Finance and Revenue Accounts, 1941-42.
- (t) Made up of minus Rs. 24,30,438, Rs. 32,09,438, Rs. 1,92,10,415, Rs. 3,90,456 and Rs. 43,208, vide footnotes (a), (d), (e), (f) and (g) on page 61 of the Finance and Revenue Accounts for 1942-43.
- (u) Includes £2,575,000 representing Great Indian Peninsula Railway Company's Share Capital converted at the average rate of exchange in the accounts for 1925-26.
- (v) Net addition due to reconversion of sterling figures in Account No. 23-B, vide paragraph 7 of Explanatory Note on page 91.
- (w) Net reduction due to reconversion of sterling figures in Account No. 23-B, vide para. 7 of Explanatory Note on page 91.
- (x) Vide footnote (d) on page 84 of the Finance and Revenue Accounts for 1943-44.
- (xx) Vide footnote (e) on page 88 of the Finance and Revenue Accounts for 1944-45.
- (y) Made up of minus Rs. 1,26,914, Rs. 3,09,253, Rs. 5,32,387 and Rs. 9,78,367 vide footnotes (b), (d) and (e) on page 84 of the Finance and Revenue Accounts for 1943-44.
- (yy) Made up of minus Rs. 4,139, Rs. 4,33,392, and Rs. 6,43,478 and plus Rs. 23,52,248, Rs. 27,42,384 vide footnotes (a), (b), (c), (d) and (e) on page 88 of the Finance and Revenue Accounts for 1944-45.
- (z) Vide footnote (a) on page 94 of the Finance and Revenue Accounts for 1945-46.
- (zz) For purposes of adjustment of interest the capital outlay is distributed as follows:—

Total capital outlay	*7,01,89,17,990	Specific Debt	82,71,73,344
Deduct—Capital contributed by companies and Indian States, etc.	2,11,44,296	Non Specific Debt	6,17,06,00,350
Total	*6,99,77,73,694	Total	*6,99,77,73,694

*The figures are provisional pending closing of the pre-partition accounts.

ACCOUNT No. 24—Statement of Gross Revenue Receipts, Expenditure and Net Revenue Receipts of Indian Government Railways for the year 1948-49.

This is a statement of the actual revenue results of the year's working. It shows in detail the Gross Revenue Receipts, Expenditure and Net Revenue Receipts, together with the percentage of working expenses including Appropriation to Depreciation Reserve Fund on earnings for each railway separately during the year.

2. The details of earnings and suspense under Gross Receipts and those of Working Expenses and suspense under Expenditure are those of the complete Railway systems, including Branch Line Companies, worked by the main lines, in which Government has no capital interest. From the total receipts and expenditure of the systems, the share of the receipts and working expenses of such Branch Line Companies used to be deducted to arrive at the figures of receipts and expenditure of the lines financed by Government. This procedure was found to be defective and it was decided that with effect from the accounts for 1934-35 the receipts and expenditure of the whole system (including worked lines) should be shown gross in the accounts and that there should be a further entry on the expenditure side representing the payment to worked lines of their share of earnings together with the amount of rebate and

subsidy, which is payable, under their respective contracts, to the owners of the lines.

3. The details of earnings and suspense under Gross Receipts represent the gross takings of the Railways. The details of ordinary Working Expenses are given in subsidiary Statement No. 24-A.

4. The transactions under "Suspense" consist, in the case of receipts, of the difference between (1) the amounts earned but not realised during the year, and (2) realisations during the year in respect of the outstanding earnings of previous years. In the case of Expenditure "Suspense" records (1) undisbursed liabilities of the year, (2) disbursements in respect of liabilities of previous years and (3) miscellaneous advances.

5. As a part of the scheme for the separation of Railway finances from the General Finances the interest that accrues on the balances in the Depreciation Reserve and Reserve Funds, which are mainly held in deposit with the Central Government, is shown under Miscellaneous Receipts in Account No. 28. The contribution from Railway Revenue to the Depreciation Reserve Fund and the expenditure incurred from that Fund on renewals and replacements are exhibited separately under Working Expenses. The latter being appropriation from the Depreciation Reserve Fund, is deducted to bring out the final debits to Working Expenses.

No. 24—ACCOUNT of GROSS REVENUE RECEIPTS, EXPENDITURE

Gross Receipts

Class and name of Railway	Traffic Earnings			Total	Sundry other Earnings	Gross Earnings	Suspense	Gross Receipts
	Coaching Earnings		Goods Earnings					
	Passenger	Other						
1	2	3	4	5	6	7	8	9
CENTRAL GOVERNMENT	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Indian Government Railways</i>								
Assam Including A.R.L.P.	1,45,57,266	31,67,577	1,59,89,161	3,37,14,004	5,17,850	3,42,31,854	68,60,489	4,10,92,343
Bengal Nagpur	5,95,24,513	2,08,33,899	15,91,40,285	23,94,98,697	29,30,444	24,24,29,141	—19,55,682	24,04,73,459
Bombay, Baroda and Central India.	12,50,49,769	2,95,15,917	14,37,48,338	29,83,14,024	48,03,616	30,31,17,640	—4,74,502	30,26,43,138
East Indian	19,97,13,152	3,24,01,894	29,69,55,200	52,90,70,246	1,08,17,082	53,98,87,328	—1,23,34,145	52,75,53,183
Eastern Punjab	7,10,96,040	1,40,74,646	4,88,16,402	13,39,87,088	42,71,228	13,82,58,316	—35,93,920	13,46,64,396
Great Indian Peninsula.	13,97,04,104	5,15,29,031	20,45,62,738	39,57,95,873	63,37,771	40,21,33,644	—46,78,546	39,71,55,098
Madras and Southern Mah-ratta.	8,06,79,602	1,86,84,383	10,01,14,934	19,94,78,919	57,57,010	20,52,35,929	—7,84,399	20,44,51,530
Oudh Tirhut	7,00,83,724	65,30,226	4,56,12,031	12,22,25,981	17,90,039	12,40,16,020	—47,03,174	11,93,12,846
South Indian	7,86,69,595	92,60,572	6,58,73,130	15,38,03,297	35,94,890	15,73,98,187	9,73,063	15,83,71,250
Darjeeling Hima-layan.	1,80,582	3,60,129	10,17,259	15,66,970	29,089	15,96,059	13,51,284	29,47,343
Total	83,92,67,347	18,63,58,274	1,08,18,29,478	2,10,74,55,099	4,08,49,019	2,14,83,04,118	—1,93,39,532	2,12,89,64,586
<i>Indian Government Railways worked by Indian States.</i>								
Berwada and Dhone-Kurnool	7,58,423	1,86,310	11,23,484	20,68,217	19,190	20,87,407	..	20,87,407
Contribution to Depreciation Reserve Fund on account of Indian Government Railways worked by Indian States and miscellaneous.	..	..	..	..	..	..	..	..
Total	7,58,423	1,86,310	11,23,484	20,68,217	19,190	20,87,407	..	20,87,407
Grand Total	84,00,25,770	18,65,44,584	1,08,29,52,962	2,10,95,23,316	4,08,68,209	(a) 2,15,03,91,525	—1,93,39,532	2,13,10,51,993

(a) Includes Rs. 4,31,79,372 on account of Gross Earnings of Worked Lines.

(b) Includes Rs. 2,79,78,185 on account of share of working expenses of worked Lines.

(c) This is made up as follows:—

Net earnings 1,52,01,187

Payment of guaranteed interest and dividend paid to the Tanjore and Salim District Board etc. 10,24,466

Rebate and Subsidy, etc. 13,246

Total 1,62,38,899

and NET REVENUE RECEIPTS of INDIAN GOVERNMENT RAILWAYS FOR THE YEAR 1948-49.

Expenditure.									
Ordinary Working Expenses (Column 10 of Account No. 24-A)	Appropriation to Depreciation Reserve Fund	Renewals and Replacements	Deduct	Payments to worked lines	Gross Working Expenses	Suspense	Gross Expenditure	Net RECEIPTS (Column 9 minus Column 17)	Percentage of working expenses (columns 10+11) on earnings (column 7) (d)
			Expenditure from Depreciation Reserve Fund						
10	11	12	13	14	15	16	17	18	19
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
6,42,20,967	38,01,000	61,60,581	61,60,581	7,43,724	6,87,65,691	-1,55,326	6,86,10,365	-2,75,18,022	198.71
20,56,22,566	1,39,91,000	1,35,99,244	1,35,99,244	1,18,911	21,97,32,477	46,59,034	22,43,91,511	1,60,81,948	90.59
18,19,50,450	1,29,16,648	88,87,055	88,87,055	30,66,955	19,79,34,053	-13,23,692	19,66,10,361	10,60,32,777	64.28
42,78,76,769	2,96,60,000	9,86,41,577	9,86,41,577	..	45,75,36,769	88,13,598	46,63,50,367	6,12,02,816	84.75
9,30,88,636	73,54,000	64,47,595	64,47,595	41,18,038	10,45,60,674	4,37,089	10,49,97,763	2,96,66,633	72.64
25,68,33,376	1,98,47,167	2,25,59,733	2,25,59,733	48,89,597	28,15,70,140	1,12,412	28,16,82,552	11,57,72,546	68.79
14,62,05,161	90,03,000	83,24,172	83,24,172	7,20,097	15,59,28,258	83,65,439	16,42,93,697	4,01,57,833	75.62
9,68,20,766	63,08,000	30,00,231	30,00,231	..	10,31,28,766	-15,86,276	10,15,42,490	1,77,70,356	83.16
11,21,97,953	73,68,000	51,16,010	51,16,010	25,81,577	12,21,47,530	4,39,760	12,25,87,290	3,57,83,960	75.96
15,14,928	25,81,000	85,238	85,238	..	40,95,928	33,032	41,28,960	-11,81,617	256.62
1,58,63,31,572	11,28,29,815	17,28,21,436	17,28,21,436	1,62,38,899	1,71,54,00,286	1,97,95,070	1,73,51,95,356	39,37,69,230	79.09
15,01,765	..	1,085	..	..	15,02,850	..	15,02,850	5,84,557	75.63
..	(d) 77,000	..	1,085	..	75,915	-35,05,399	-34,29,484	34,29,484	..
15,01,765	77,000	1,085	1,085	..	15,78,765	-35,05,399	-19,26,634	40,14,041	75.63
(b) 1,58,78,33,337	11,29,06,815	17,28,22,521	17,28,22,521	(c) 1,62,38,899	1,71,69,79,061	1,62,89,671	1,73,32,68,722	39,77,83,271	79.09

(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. R. & D. K. 77,000

No. 24-A—DETAILED ACCOUNT OF ORDINARY WORKING EXPENSES OF INDIAN GOVERNMENT RAILWAYS for the Year 1945-49.

Class and name of Railways 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.
CENTRAL GOVERNMENT							
<i>Indian Government Railways</i>							
Assam	93,42,498	2,13,15,481	89,75,357	62,85,542	31,68,442	1,51,33,647	6,42,20,967
Bengal-Nagpur	2,53,02,563	6,34,79,005	2,89,36,640	2,80,37,638	67,42,800	5,31,23,920	20,56,22,566
Bombay, Baroda and Central India	2,28,54,133	4,93,97,209	2,75,09,052	2,74,77,967	1,14,85,793	4,32,26,306	18,19,50,450
East Indian	5,12,06,291	12,84,92,481	6,83,66,807	5,09,59,271	2,75,90,134	10,12,61,985	42,78,76,769
Eastern Punjab	1,37,85,643	2,41,31,995	1,94,14,016	1,72,55,221	40,04,269	1,44,97,492	9,80,88,636
Great Indian Peninsula	2,92,77,139	7,16,09,292	3,84,25,280	4,05,79,315	1,74,23,110	5,95,19,240	25,68,33,376
Madras and Southern Mahratta	1,49,33,993	4,02,71,302	2,13,37,248	3,40,01,552	58,80,262	2,97,80,804	14,62,05,161
Oudh Tirhut	1,24,20,381	2,61,29,140	1,66,25,542	1,34,41,172	55,02,071	2,27,02,460	9,68,20,766
South Indian	1,41,42,384	2,66,78,071	2,07,01,801	2,71,68,913	53,96,702	1,81,10,082	11,21,97,953
Darjeeling Himalayan	2,01,263	4,78,160	4,15,573	2,70,703	75,174	74,055	15,14,928
TOTAL	19,34,66,288	45,19,82,136	25,07,07,116	24,54,77,284	8,72,68,767	35,74,29,991	1,58,63,31,572
<i>Indian Government Railways worked by Indian States</i>							
Benwada and Dhone Kurnool	2,25,662	5,01,563			5,75,559	1,98,981	15,01,765
GRAND TOTAL	19,36,91,950	45,24,83,699	25,07,07,116	24,54,77,284	8,78,44,316	35,76,28,972	1,58,78,33,337

ACCOUNT No. 25—Statement of Appropriations 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.

When the fund was instituted on 1st April 1924 no appropriation was made in respect of depreciation accrued prior to 1924-25, which amounted to Rs. 20 crores. It was decided during 1948-49 to make good the arrears of depreciation and that the fund should have prior claim to the portion of the surplus available for railway. Accordingly, an amount of Rs. 11,80,54,828 representing the balance of surplus was credited to the fund during the year 1948-49.

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 Repairs 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 balances 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 balances.

7. A sum of Rs. 32,26,416, representing the cost of abandoned assets which was held in the books of the Controller of Railways 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 was dropped, in the accounts for 15th August 1947 to 31st March 1948. The balance of Rs. 31,07,416 will be written back in the accounts for 1949-50.

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 15-8-47, 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 was 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 on the 31st March 1948 and the 31st March 1949 is still 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 and from the RAILWAY DEPRECIATION RESERVE FUND during and to and of the year 1948-49 end the BALANCE at the commencement and at the close of the year.

Name of Railway 1	Balance on 1st April 1948		During 1948-49		To end of 1948-49		Balance on 31st March 1949	
	At Debit	At Credit	Receipts	Withdrawals	Receipts	Withdrawals	At Debit	At Credit
	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT COMMERCIAL LINES								
<i>Indian Government Railways</i>								
Assam (including Assam Rail Link Project)	..	2,65,08,335	71,98,128	61,60,581	3,38,95,840	63,49,958	..	2,75,45,882
Bengal Nagpur	..	(a) 13,61,05,240	2,10,94,086	1,35,99,244	36,23,44,095	21,87,44,013	..	14,36,00,082
Bombay, Baroda and Central India	..	13,06,70,217	3,08,96,720	88,87,055	34,93,34,252	19,66,54,370	..	15,26,79,882
East Indian	..	(b) 21,28,40,266	6,08,51,811	9,86,41,577	65,63,95,059	48,13,44,559	..	17,50,50,500
Eastern Punjab	..	6,94,75,590	1,75,45,384	64,47,595	8,78,73,889	73,00,510	..	8,05,73,379
Great Indian Peninsula	..	(c) 16,61,01,201	3,59,06,317	2,25,59,733	49,29,51,522	31,35,03,737	..	17,94,47,785
Madras & Southern Mahratta	..	(d) 8,51,44,188	2,32,09,171	83,24,172	24,53,52,195	14,53,23,008	..	10,00,29,187
Oudh Tirhut	..	(e) 6,49,27,052	1,01,68,373	30,00,231	11,00,44,402	3,79,49,208	..	7,20,95,194
South Indian	..	6,49,45,881	2,12,65,341	51,16,010	19,91,30,185	11,80,34,973	..	8,10,95,212
Darjeeling Himalayan	..	..	(f) 28,01,779	85,238	28,01,779	85,238	..	27,16,541
TOTAL	..	95,67,17,970	23,09,37,110	17,28,21,436	2,54,01,23,218	1,52,52,89,574	..	1,01,48,33,644
<i>Indian Government Railways Worked by Indian States</i>								
Contribution to Depreciation Fund on account of Government Railways worked by Indian States.	..	38,27,225	1,71,193	1,085	49,03,136	9,05,803	..	39,97,333
Total	..	38,27,225	1,71,193	1,085	49,03,136	9,05,803	..	39,97,333
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	31,07,416	..	..	..	..	31,07,416	31,07,416	..
Total Commercial Lines	31,07,416	96,05,45,195	23,11,08,303	17,28,22,521	2,86,00,17,822	1,84,42,94,261	31,07,416	1,01,88,30,977
Vizagapatam Port	..	30,04,523	2,54,745	1,06,350	35,42,278	3,89,260	..	31,52,918
Investment Account—Vizagapatam Port	5,66,345	..	..	—5,66,345	..	..	..	..
GRAND TOTAL	36,73,761	96,35,49,718	(f) & (g) 23,13,63,048	17,23,62,526	2,86,35,60,100	1,84,46,83,621	31,07,416	1,02,19,83,895

(a) Excludes Rs. 2,56,923 transferred to O. T. Railway.

(b) Excludes Rs. 34,30,050 transferred to O. T. Railway.

(c) Excludes Rs. 10,79,465 transferred to M. & S. M. Railway.

(d) Includes Rs. 10,79,465 transferred from G. I. P. Railway.

(e) Includes Rs. 34,30,050 & Rs. 2,56,923 transferred from E. I. & B. N. Railways respectively.

(f) Includes Rs. 1,46,660 on account of balance under Reserve Funds in the books of D. H. Railway Company on 19-10-1948 the date from which it was taken over by the Government.

(g) Includes Rs. 11,80,54,828 on account of contribution from Surplus of the year.

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 1st April 1947 to 14th August 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 14th August 1947, the balance of Rs. 9,42,62,127 being carried forward to the Indian Dominion's account on 15th August 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 15th August 1947.

The loss on working during the period 15th August 1947 to 31st March 1948 amounting to Rs. 2,58,22,730 was met from this fund. Owing to the non-closing of the accounts for the period 1st April 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, 1946-47, 1947-48 (15th August 1947 to 31st March 1948) and 1948-49 Rs. 2,95,44,936, Rs. 5,54,56,208, Rs. 3,24,71,707, Rs. 30,565 and Rs. 4,47,502 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 amount 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 year ended 31st March 1949.

Balance on 1st April 1948		Receipts				Total	Payments				Total	Balance on 31st March 1949		
		A—Railway Reserve Fund		B—Investments	A—Railway Reserve Fund				B—Investments			Cash Balance	Investments	Gross Balance
Cash balance	Investments	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	Cash Balance				Investments	Gross Balance
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
6,32,28,540	51,80,202	..	2,08,813	..	2,68,813	..	..	4,47,502	..	51,387	6,56,85,086	25,45,057 ^(a)	6,82,30,143	

(a) The face value of Railway shares, etc., held in the Reserve Fund Investment account was Rs. 19,59,100.

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 1st April 1947 to 14th August 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 the 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 15th August 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 14th August 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 sections of the railways transferred to Pakistan has been dropped on 15th August 1947. For the reason stated in the preceding sub-para, the balance in the fund on 31st March 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 year ended 31st March 1949

Balance on 1st April 1948	Receipts			Payments	Balance on 31st March 1949
	Contribution	Interest	Total		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
14,37,60,535	83,62,000	43,62,007	1,27,24,007	2,32,57,612	13,32,26,920

ACCOUNT No. 26—Account of Interest Charges chargeable against the Net Revenues Receipts of Indian Government Railways for the year ended 31st March 1949.

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 1	Interest on Sterling Debt 2	Interest on Capital contributed by Companies			Total 6	Converted into rupees at the average rate of exchange 7	Interest on Capital provided by Government 8	Interest on Rupee Debt and Annuities 9	Grand Total 10
		On Share Capital 3	On Debentures and Debenture Stock 4	Total 5					
	£	£	£	£	Rs.	Rs.	Rs.	Rs.	
CENTRAL GOVERNMENT									
COMMERCIAL LINES									
Indian Government Railways—									
Assam (including A. R. L. P.)	78,86,694	..	78,86,694
Bengal Nagpur	2,68,95,239	..	2,68,95,239
Bombay, Baroda and Central India	2,18,03,832	40,28,993	2,58,32,825
East Indian	4,68,81,145	1,53,42,288	6,22,23,433
Eastern Punjab	1,32,25,111	16,24,972	1,48,50,083
Great Indian Peninsula	2,78,73,201	1,09,21,028	3,87,94,229
Madras & Southern Mahratta	1,46,26,850	44,11,715	1,90,38,565
Oudh Tirhut	1,23,62,066	..	1,23,62,066
Railway Collieries	19,93,573	..	19,93,573
South Indian	1,19,36,441	14,60,328	1,33,96,769
Darjeeling Himalayan	1,76,127	..	1,76,127
Total	18,56,60,279	3,77,89,324	22,34,49,603

India Government Railways worked by Indian States—									
Bezwada and Dhone-Kurnool . . . . .	..	..	..	..	..	..	..	1,47,799	1,47,799
Total . . . . .	..	..	..	..	..	..	..	1,47,799	1,47,799
Miscellaneous items—									
Miscellaneous . . . . .	..	..	..	..	..	..	..	—16,675	—16,675
<i>Deduct</i> —Interest during period of construction charged to other Governments, Departments, etc.	..	..	..	..	..	..	..	30,084	30,084
Total . . . . .	..	..	..	..	..	..	..	—46,759	—46,759
Total Central Government . . . . .	..	..	..	..	..	..	..	18,57,61,319	3,77,89,324 * 22,35,50,643

***Distribution—**

Interest on Debt	Rs. 22,35,50,643†
Interest on Capital Contributed by Companies . . . . .	..
	22,35,50,643

	England	England (Sterling converted into Rs. at £1- Rs. 13½)	Exchange	India	Total Central Government
† Interest on Debt—	£	Rs.	Rs.	Rs.	Rs.
On Specific Debt	3,77,89,324	3,77,89,324
On Non-Specific Debt	18,57,61,319	18,57,61,319
	22,35,50,643	22,35,50,643 (b)

(a) Includes charges for management of Specific Railway Debt, Rs. 49,685, adjusted in India.

(b) Differs from the corresponding amount credited under "22—Interest on Ordinary Debt" by Rs. 30,084 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 1948-49

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 1923-24. 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 1948-49

Class of charges 1	*Assam (including Assam Rail link project) 2	*Eastern Punjab 3	Bombay, Baroda and Central India 4	*East Indian (including Oudh and Rohilkhand Railway)† 5	Great Indian Peninsula 6	Madras and Southern Mahratta 7	South Indian 8
	£	£	£	£	£	£	£
STERLING INTEREST							
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 . . . . .	..	—316	14,509	17,477	11,555	..	6,461
On unredeemed Annuity Capital outstanding on 31st March 1924.	..	16,96,477	..	1,13,99,195	84,89,735	44,11,715	..
On India 3½ per cent. Rupee Debt. . . . .	..	..	..	3,736	..	..	..
On India 4½ and 4 per cent. Holkar and Scindia Loans (a).	..	..	7,50,000	..	..	..	..
On Railway Debenture Stocks . . . . .	..	..	..	9,44,616	14,40,774	..	2,55,000
On India 3 per cent. Stock issued in redemption of Annuity, Debenture Stock, and Debentures, and for purchase of undertaking of Railway Companies.	..	—71,189	32,64,484	29,77,264	9,78,964	..	11,98,867
Total		16,24,972	40,28,993	1,53,42,288	1,09,21,028	44,11,715	14,60,328

Interest at 3.25 per cent. on approximate Capital outlay to end of 1947-48 plus half the outlay of the year.	78,86,694	1,32,25,111	2,18,03,832	4,68,81,145	2,78,73,201	1,46,26,850	1,19,36,441
Total Interest brought to account in India .	78,86,694	1,48,50,083	2,58,32,825	6,22,23,433	3,87,94,229	1,90,38,565	1,33,96,769
GRAND TOTAL .	78,86,694	1,48,50,083	2,58,32,825	6,22,23,433	3,87,94,229	1,90,38,565	1,33,96,769

(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 per cent. Stock.

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 year 1948-49.

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 86).

CENTRAL GOVERNMENT		Guarantee— etc.—	
Government Share of Surplus Profits—	Rs.	Received from—	Rs.
		Madras Government (S. I.) . . . . .	..
		Punjab Government (N. W.) . . . . .	..
		Total Guarantee— etc.	<u>..</u>
Central Provinces (G.I.P.)	2,06,688	Total Central Government	<u>3,37,669</u>
Pachora-Jamner (G.I.P.)	53,370		
Katakhal Lala Bazar	8,997		
Total Surplus Profits	<u>2,69,055</u>		
 		PROVINCIAL GOVERNMENTS	
Sale of Land—		Government share of Surplus Profits—	
Ahmadpur Katwa (E. I.) (a) 19		Darjeeling Himalayan (Government of West Bengal) ..	
Oudh Tirhut	68,595	Assam Railway (Government of Assam)	—12
		Grand Total	<u>3,37,657</u>
		India	<u>3,37,657</u>
		England . . . . .	..
		Exchange . . . . .	..
Total Sale of Land	<u>68,614</u>		

(a) Represents rent of land.

No. 27-A—ABSTRACT ACCOUNT of Expenditure on Subsidised Railways (Land, subsidy and Advances of Interest) debited to Central and Provincial Revenues during the year 1948-49

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.
East Indian—		Great Indian Peninsula—	
Kalighat Falta	1,045	Matheran Light Railway	8,127
		East Indian—	
		Ahmadpur Katwa	5,600
		Bankura Damodar	80,300
		Futwah Islampur	24,234
		Kalighat Falta	66,121
		Total Subsidy	<u>1,84,382</u>
Total Land	<u>1,045</u>	Total Central Government	<u>1,85,427</u>

No. 28—ACCOUNT of Railway Miscellaneous Receipts for the year 1948-49

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	20,82,618	India	3,56,97,171
Interest on balance of Depreciation Reserve Fund	3,15,53,044	England	4,275
Interest and dividends on securities purchased from the Reserve Funds.	66,163	Exchange	7
Miscellaneous Receipts	20,19,628		
Total Central Government	3,57,01,453		

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 year 1948-49

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 that Account instead of in Account No. 79-B as before.

CENTRAL GOVERNMENT		STRATEGIC LINES	
COMMERCIAL LINES			Rs.
	Rs.		
Railway Board	34,59,649	Inspection . . . . .	..
Inspection	2,85,000	Audit . . . . .	..
Audit	20,16,870	Survey	-22,453
Other Establishments	18,45,455	Miscellaneous . . . . .	..
Survey	10,65,036	Total Strategic Lines	-22,453
Miscellaneous	16,19,938	Total Central Government	1,02,69,495
Total Commercial Lines	1,02,91,948	India	91,68,151
		England	10,99,432
		Exchange	1,912

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

	Rs.		Rs.
Capital Account	Within the Revenue Account	87,45,071	Revenue Account
	Outside the Revenue Account	8,59,49,426	
			Receipts
			4,26,71,481
			Expenditure
			8,83,09,863

Major Head	Number of Account	Detail of Accounts	Page	Amount of each Account			
				Detail	Major Head Total		
					Revenue	Expenditure	
				Rs.	Rs.	Rs.	
General	29	Statement of General Results of Irrigation, Navigation, Embankment and Drainage Works—Net loss.	121	4,56,38,382	..	..
	30	Statement of Financial Results of Irrigation, etc. works for which Capital Accounts are kept.	122 to 127	..	..	..
	Construction of Irrigation, Navigation, Embankment and Drainage Works.	31	Construction of Irrigation, Navigation, Embankment and Drainage Works—				
			Within the Revenue Account	137	87,45,071
			Outside the Revenue Account	137	8,59,49,426
„	31-A	Summary of Capital Expenditure on Irrigation, Navigation, Embankment and Drainage Works	139 & 140	..	..	..
		TOTAL		..	..	9,46,94,497
Irrigation, Navigation, Embankment and Drainage works for which capital Accounts are kept.	30	Direct Receipts	127	..	7,44,27,835	..	
	30	Deduct—Working Expenses	127	..	6,93,31,252	..	
		NET RECEIPTS		..	50,96,583	..	
	30	Land Revenue due to Irrigation	127	..	2,43,82,990	..	
Irrigation etc. Works for which no Capital Accounts are kept.	30	Interest on Capital	127	..	..	3,77,80,712
	29	Receipts	121	..	1,31,91,908	..	
	35	Other Revenue Expenditure financed from Ordinary Revenues.	155	..	..	5,05,29,151
		TOTAL		..	4,26,71,481	8,83,09,863	

**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 worth while 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

C. and CC.—Irrigation, etc.

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 of 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 take the form of loans, accumulated cash balances of previous year, the revenue surplus of the year in question after all expenditure debit 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 (now in Pakistan). 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 1949.

	Central Government	Government of Coorg	PROVINCIAL GOVERNMENTS									Total Central and Provincial Governments
			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.
Works for which Capital Accounts are kept.												
I—Gross Receipts—												
Direct Receipts	24,893	..	12,05,972	65,66,996	12,85,339	4,07,92,532	1,97,96,997	39,76,857	..	..	7,78,249	7,44,27,835
Land Revenue due to Irrigation .	62,593	..	1,90,58,072	17,735	..	39,84,656	10,11,200	..	..	..	2,48,734	2,43,82,990
Total	87,486	..	2,02,64,044	65,84,731	12,85,339	4,47,77,188	2,08,08,197	39,76,857	..	..	10,26,983	9,88,10,825
Deduct—Working Expenses	91,442	..	1,03,44,117	32,06,514	17,86,318	3,60,28,367	1,32,68,608	28,01,182	..	..	18,04,704	6,93,31,252
Net Receipts	—3,956	..	99,19,927	33,78,217	—5,00,979	87,48,821	75,30,589	11,75,675	..	..	—7,77,721	2,94,79,573
II—Interest on Capital	91,000	..	1,04,15,444	42,64,000	13,75,955	1,38,79,173	53,28,000	13,40,798	..	..	10,86,342	3,77,90,712
III—Net Revenue	—94,956	..	—4,95,517	—8,85,783	—18,76,934	—51,30,352	22,11,589	—1,65,123	..	..	—18,64,063	—83,01,139
Works for which no Capital Accounts are kept.												
IV—Direct Receipts	52,731	..	3,08,860	1,54,405	5,62,840	3,31,614	91,476	11,25,192	17,22,456	5	28,593	43,78,172
Land Revenue due to Irrigation .	..	..	80,45,354	6,74,650	..	..	..	..	..	..	93,732	88,13,736
Total	52,731	..	83,54,214	8,29,055	5,62,840	3,31,614	91,476	11,25,192	17,22,456	5	1,22,325	1,31,91,908
V—Expenditure (a)	4,33,201	9,518	1,43,56,541	83,78,270	59,03,470	40,45,675	15,19,745	78,96,466	17,84,850	9,77,338	52,24,077	5,06,29,151
VI—Net Expenditure	3,80,470	9,518	60,02,327	75,49,215	53,40,630	37,14,061	14,28,269	67,71,274	62,394	9,77,333	51,01,752	3,73,37,243
Capital Outlay.												
During the year	27,33,159	..	2,52,73,142	42,32,953	39,21,544	2,68,20,433	2,45,31,188	30,03,431	..	15,348	41,63,299	9,46,94,497
To end of the year	1,20,75,654	..	25,16,58,322	10,77,69,327	3,64,56,489	37,37,38,764	13,74,42,342	4,23,02,766	..	5,17,408	3,63,29,238	99,82,90,310
							Central Rs.	Provincial Rs.	Total Rs.			
NOTE—Net Revenue from works for which Capital Accounts are kept (see III above)							—94,956	—82,06,183	—83,01,139			
Deduct—Net expenditure on works for which no Capital Accounts are kept (see VI above)							3,80,470	3,69,56,773	3,73,37,243			
Net gain on Irrigation, Navigation, etc., Works recorded in Accounts Nos. 2, 3, 5 & 6							—4,75,426	—4,51,62,956	—4,56,38,382			

C. and CG.—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.

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 1949.

Class of works	Provinces and Canals	CAPITAL OUTLAY		REVENUE RECEIPTS DURING 1948-49			Working Expenses during 1948-49 (for details see Account No. 33)	EXCLUDING INTEREST		Interest on Capital (c)	INCLUDING INTEREST	
		During 1948-49	To end of 1948-49	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		Rs.	Rs.	Rs.		Rs.	Rs.		Rs.	Rs.	Rs.
CENTRAL GOVERNMENT												
A—Irrigation Works—												
India General												
Productive	Damodar Valley Project	4,82,128	21,57,099	..	..	..	..	..	..	..	..	..
	Kosi Project	16,88,992	31,44,627	..	..	..	..	..	..	..	..	..
	Muhanadi Project	—21	24,65,797	..	..	..	..	..	..	..	..	..
	Other Project	4,74,116	6,12,649	..	..	..	..	..	..	..	..	..
Unproductive	Tank Projects (Rajputana)	..	28,44,029	24,893	62,593	87,486	91,442	—3,956	—1.39	91,000	—94,956	—3.34
	Other Projects (Delhi)	..	5,93,765	..	..	..	..	..	..	..	..	..
	Total India General	26,45,215	1,18,17,966	24,893	62,593	87,486	91,442	—3,956	—0.03	91,000	—94,956	—0.81
Bombay												
Unproductive	Total Unproductive	87,944	2,57,688	..	..	..	..	..	..	..	..	..
	Total Central Government	27,33,159	1,20,75,654	24,893	62,593	87,486	91,442	—3,956	—0.03	91,000	—94,956	—0.78
PROVINCIAL GOVERNMENTS												
A—Irrigation Works—												
Government of Madras												
Productive	Cauvery Delta System	3,57,687	91,38,861	47,887	16,20,667	16,68,554	9,25,181	+7,43,373	+8.13	3,99,209	+3,44,164	+3.77
	Godavari Delta System	11,40,453	2,30,85,683	3,50,037	56,81,318	60,31,355	20,17,808	+40,13,547	+17.39	9,90,368	+30,23,179	+13.10
	Pennar River Canals System	1,817	60,54,784	4,790	6,84,163	6,88,953	4,78,062	+2,10,891	+3.48	2,72,133	—61,242	—1.01
	Periyar System	..	1,04,64,627	18,712	9,50,928	9,69,640	4,37,108	+5,32,532	+5.09	4,70,908	+61,624	+0.59
	Kistna Delta System	15,43,853	3,06,20,128	3,47,311	60,16,316	63,63,627	29,96,475	+32,67,152	+11.00	13,26,732	+20,40,420	+6.60
	Lower Coleroon Ancient System	..	29,13,423	14,154	4,73,898	4,88,052	2,57,061	+2,30,991	+7.93	1,31,104	+99,887	+3.43
	Cauvery-Mettur Project	6,53,656	6,49,28,364	96,317	15,98,567	16,94,884	6,54,998	+10,39,886	+1.60	29,01,632	—18,61,746	—2.87
	Kattalai Scheme	839	40,54,706	9,714	1,98,836	2,08,550	3,18,537	—1,09,987	—2.71	1,82,280	—2,92,267	—7.21
	Other Projects	3,56,817	78,31,386	46,572	9,84,497	10,31,069	6,54,387	+3,76,682	+4.51	3,43,045	+33,637	+0.43
	Total Productive	40,55,122	15,90,91,962	9,35,494	1,82,09,190	1,91,44,684	87,39,617	+1,04,05,067	+6.54	70,17,411	+33,87,656	+2.13

Unproductive . . .	Kurnool Cuddapah Canal . . .	1,91,226	2,35,30,804	12,568	3,81,004	3,93,572	2,59,836	+1,33,736	+0.57	10,54,009	-9,20,273	-3.91
	Special accelerated widespread programme of improvement of tanks. . .	..	49,61,977	..	..	..	..	..	..	..	..	..
	Toludur Reservoir Project . . .	..	23,71,023	1,769	1,10,996	1,12,765	72,385	+40,380	+1.70	1,06,652	-66,272	-2.80
	Tungabhadra Project . . .	1,86,88,578	3,59,91,679	..	..	..	..	..	..	10,69,074	-10,69,074	-2.97
	Other Projects . . .	36,10,046	1,88,19,407	83,409	3,56,882	4,40,291	4,62,740	-22,449	-0.12	7,54,136	-7,76,585	-4.13
Total Unproductive . . .	2,24,89,850	8,56,74,890	97,746	8,48,882	9,46,628	7,94,961	+1,51,667	+0.18	29,83,871	-28,32,204	-3.31	
Total A—Irrigation . . .	2,65,44,972	24,47,66,852	10,33,240	1,90,58,072	2,00,91,312	95,34,578	+1,05,56,734	+4.31	1,00,01,282	+5,55,452	+0.23	
B—Navigation, etc., Works—Unproductive . . .	Buckingham Canal . . .	2,470	90,78,852	1,71,843	..	1,71,843	7,88,442	-6,16,599	-6.79	4,08,191	-10,24,790	-11.29
	Other Projects . . .	..	1,32,699	889	..	889	21,097	-20,208	-15.23	5,971	-26,179	-19.73
	Total B—Navigation . . .	2,470	92,11,551	1,72,732	..	1,72,732	8,09,539	-6,36,807	-6.91	4,14,162	-10,50,969	-11.41
Total Government of Madras . . .	2,65,47,442 (a)	25,39,78,403 (a)	12,05,972	1,90,58,072	2,02,64,044	1,03,44,117	+99,19,927	+3.91	1,04,15,444	-4,95,517	-0.20	
A—Irrigation Works—Productive . . .	Government of Bombay Total Productive . . .	..	13,75,404	3,54,870	8,193	3,63,063	67,451	+2,95,612	+21.49	46,361	+2,49,251	+18.12
	Unproductive . . .	..	..	..	..	..	..	..	..	..	..	..
A—Irrigation Works—Unproductive . . .	Mutha Canal including Matoba Tank . . .	..	67,20,610	5,87,675	66	5,87,741	2,44,636	+3,43,105	+5.11	2,30,224	+1,12,881	+1.68
	Nira Left Bank Canal and Shetphal Tank . . .	3,630	1,42,95,055	10,25,688	..	10,25,688	4,29,496	+5,96,192	4.17	5,93,759	+2,433	0.02
	Godavari Canal . . .	26,09,984	1,29,69,516	11,21,497	..	11,21,497	4,17,658	+7,03,839	+5.43	3,99,304	+3,04,535	+2.35
	Nira Right Bank Canal . . .	4,07,119	4,07,23,077	11,18,902	..	11,18,902	6,11,392	+5,07,510	+1.25	18,16,764	-13,09,254	-3.22
	Pravara River Works . . .	44	1,45,87,945	14,85,658	76	14,85,734	6,02,070	+8,83,664	+6.06	5,95,258	+2,88,406	+1.98
	Other Projects . . .	12,12,176	(d) 1,79,00,843	8,72,706	9,400	8,82,106	8,33,811	+48,295	+0.27	5,82,330	-5,34,035	-2.98
	Total Unproductive . . .	42,32,953	(d) 10,71,97,046	62,12,126	9,542	62,21,668	31,39,063	+30,82,605	+2.88	42,17,639	-11,35,034	-1.06
	Total Government of Bombay . . .	42,32,953	(d) 10,85,72,450 (b)	65,66,996	17,735	65,84,731	32,06,514	+33,78,217	+3.11	42,64,000	-6,85,783	-0.82
A—Irrigation Works—Productive . . .	Government of West Bengal Mor Reservoir Project . . .	33,43,974	66,39,327	..	..	..	..	..	..	1,95,920	-1,95,920	..
	Unproductive . . .	..	..	..	..	..	..	..	..	..	..	..
C. and CC.—Irrigation, etc.	Damodar Canal . . .	1,75,370	1,27,62,430	5,78,600	..	5,78,600	6,38,031	-59,431	-0.46	5,05,890	-5,65,321	-4.42
	Midnapore Canal . . .	..	83,06,728	1,53,072	..	1,53,072	4,06,899	-2,53,827	-3.05	3,32,269	-5,86,096	-7.06
	Bakreswar Irrigation Scheme . . .	..	7,01,399	16,770	..	16,770	35,939	-19,169	-2.73	28,056	-47,225	-6.73
	Preparation of a master plan for the drainage of Calcutta and surrounding areas . . .	4,02,200	4,02,200	..	..	..	..	..	..	8,044	-8,044	-2.00
	Total Unproductive . . .	5,77,570	2,21,72,757	7,48,442	..	7,48,442	10,80,869	-3,32,427	-1.49	8,74,259	-12,06,686	-5.44
Total A—Irrigation . . .	39,21,544	2,88,12,084	7,48,442	..	7,48,442	10,80,869	-3,32,427	-1.15	10,70,179	-14,02,606	-4.95	
Carried over . . .	39,21,544	2,88,12,084	7,48,442	..	7,48,442	10,80,869	-3,32,427	..	10,70,179	-14,02,606	..	
	3,07,80,395	36,25,50,853	77,72,968	1,90,75,807	2,68,48,775	1,35,50,631	+1,32,98,144	..	1,46,79,444	-13,81,300	..	

(a) Includes expenditure financed from the contribution received from the Central Government in furtherance of Food Production Campaign and Road Development Fund.

(b) Includes the expenditure financed from special Development Fund.

(c) This is charged.

(d) Previous recorded outlay of 1947-48 reduced by Rs. 37,923 without financial adjustment.

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 1949.—*contd.*

Class of works	Provinces and Canals	CAPITAL OUTLAY		REVENUE RECEIPTS DURING 1948-49			Working Expenses during 1948-49 (for details see Account No. 33)	EXCLUDING INTEREST		Interest on Capital (a)	INCLUDING INTEREST	
		During 1948-49	To end of 1948-49	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		Rs.	Rs.	Rs.		Rs.	Rs.		Rs.	Rs.	Rs.
B—Navigation, etc. Works— Unproductive . . .	Brought forward	3,07,80,395	36,25,50,853	77,72,968	1,90,75,807	2,68,48,775	1,35,50,631	+1,32,98,144	..	1,46,79,444	-13,81,300	..
		39,21,544	2,88,12,084	7,48,442	..	7,48,442	10,80,869	-3,32,427	..	10,70,179	-14,02,606	..
	Government of West Bengal— <i>concl'd.</i>											
	Hijili Tidal Canal . . .	..	25,50,805	36,939	..	36,939	1,61,232	-1,24,293	-4.67	1,02,032	-2,26,325	-8.87
	Caloutta and Eastern Canals.	..	21,81,852	4,39,654	..	4,39,654	5,07,728	-68,074	-3.12	87,274	-1,55,348	-7.12
	Other Projects . . .	..	29,11,748	60,304	..	60,304	36,489	+23,815	0.82	1,16,470	-92,655	-3.18
	Total B—Navigation, etc.	..	76,44,405	5,36,897	..	5,36,897	7,05,449	-1,68,552	-2.20	3,05,776	-4,74,328	-8.20
	Total Government of West Bengal	39,21,544	3,64,66,489	12,85,339	..	12,85,339	17,86,318	-5,00,979	-1.37	13,75,955	-18,76,934	-5.14
A—Irrigation Works— Productive . . .	Government of United Provinces											
	Ganges Canal . . .	3,09,100	4,34,74,306	88,69,533	18,80,084	1,07,49,617	48,13,538	+59,36,079	+13.65	15,17,623	+44,18,456	+1.16
	Lower Ganges Canal . . .	8,07,514	4,23,94,721	45,99,445	7,96,317	53,95,762	45,04,099	+8,91,663	+2.10	14,04,194	-5,12,531	-1.21
	Eastern Jumna Canal . . .	25,964	61,64,454	31,08,244	4,85,491	35,93,735	13,52,142	+22,41,593	+36.36	2,21,022	+20,20,571	+32.78
	Agra Canal . . .	1,90,502	1,19,44,751	13,08,603	1,89,000	14,97,603	20,96,847	-5,99,244	-5.01	3,95,150	-9,94,394	-8.32
	Ramganga Canal . . .	3,07,195	30,62,801	1,70,341	390	1,70,731	3,88,437	-2,17,706	-7.11	1,34,832	-3,52,538	-11.51
	State Tube Wells . . .	29,94,168	3,18,00,117	52,21,843	1,05,102	53,26,945	73,82,508	-20,55,563	-6.46	10,42,514	-30,98,077	-9.74
	Sarda Hydrl . . .	65,91,345	1,49,51,585	..	..	..	..	..	..	4,07,851	-4,07,851	-2.73
	Other Projects . . .	43,70,211	54,38,970	78,849	27,984	1,06,833	76,943	+29,890	+5.50	1,17,474	-87,584	-1.61
	Total Productive . . .	1,55,95,989	15,92,31,685	2,33,56,858	34,84,368	2,68,41,220	2,06,14,514	+62,26,712	+3.90	52,40,660	+9,86,052	+0.62

Unproductive . . .	Sarda Canal	15,79,511	10,58,28,201	62,97,952	3,71,500	66,69,452	56,86,411	+9,83,041	+0.93	48,28,230	-38,45,189	-3.64
	Dun Canals	65,505	27,15,111	2,68,515	36,000	3,04,515	5,90,215	-2,85,700	-10.52	1,11,044	-3,96,744	-14.61
	Betwa Canal	9,40,025	1,04,22,375	5,23,465	3,472	5,26,937	10,01,785	-4,74,848	-4.56	3,36,649	-8,11,497	-7.78
	Ken Canal	1,80,062	63,75,994	6,61,159	..	6,61,159	4,94,127	+1,67,032	+2.62	2,09,220	-42,188	-0.66
	Dhasan Canal . . . . .	..	48,56,414	2,07,299	1,592	2,08,891	2,28,646	-19,755	-0.41	1,64,030	-1,83,785	-3.78
	Ghaggar Canal including Garai Canal.	21,23,960	85,90,863	3,42,317	..	3,42,317	4,00,058	-57,741	-0.67	2,69,483	-3,27,224	-3.81
	Other Projects	34,33,782	1,72,76,909	5,79,999	87,724	6,67,723	9,06,642	-2,38,919	-1.38	5,66,342	-8,07,261	-4.67
Total Unproductive		83,22,845	15,60,65,867	88,80,706	5,00,288	93,80,994	93,07,884	+73,110	+0.04	64,86,998	-64,13,888	-4.11
C—Hydro-Electric Works—												
Productive	Grid Hydro-Electric Scheme	29,01,599	5,84,41,212	85,54,968	..	85,54,968	61,05,969	+24,48,999	+4.19	21,51,515	+2,97,484	+0.51
	Total Government of United Provinces.	2,68,20,433	37,37,38,764	4,07,92,532	39,84,656	4,47,77,188	3,60,28,367	+87,48,821	+2.34	1,38,79,173	-51,30,352	-1.37
A—Irrigation Works—												
Productive	Government of East Punjab											
	Upper Bari Doab Canal	87,290	1,74,28,287	50,23,153	4,64,511	54,87,664	32,99,917	+21,87,747	+12.43	(b)	(q)	(b)
	Western Jumna Canal (including Extension Scheme)	6,35,192	3,47,56,272	40,21,097	2,58,773	42,79,870	45,80,225	-3,00,355	-0.86			
	Sirhind Canal	70,415	2,55,13,448	49,67,960	1,80,754	51,46,714	29,06,710	+22,42,004	+8.79			
	Sutlej Valley Project	8,51,285	(c) 2,21,08,138	33,47,313	1,02,400	34,49,713	21,78,945	+12,70,768	+5.75			
	Bhakra Dam Project	2,20,65,244	3,40,29,471	..	..	..	..	..	..
	Other Projects	8,21,762	(d) 32,29,477	24,35,487	..	24,35,487	2,49,558	+21,85,929	+67.69			
Total Productive	2,45,31,188	13,70,65,093	1,97,95,010	10,06,438	2,08,01,448	1,32,15,355	+75,86,093	+5.53				
Carried over		2,45,31,188	13,70,65,093	1,97,95,010	10,06,438	2,08,01,448	1,32,15,355	+75,86,093	+5.53			
		6,15,22,372	77,27,46,106	4,98,50,839	2,30,60,463	7,29,11,302	5,13,65,316	+2,15,45,986	..	2,99,34,572	-83,88,586	..

(a) This is charged.

(b) 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.

(c) Includes Rs. 7,80,320 transferred from 'Other Projects' without financial adjustment.

(d) See footnote (c) above.

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 1949—concl'd.

Class of works	Provinces and Canals	CAPITAL OUTLAY		REVENUE RECEIPTS DURING 1948-49			Working Expenses during 1948-49 (for details see Account No. 33)	EXCLUDING INTEREST		Interest on Capital (a)	INCLUDING INTEREST	
		During 1948-49	To end of 1948-49	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										
		Rs.	Rs.	Rs.	Rs.							
A— Irrigation Works— Unproductive	Brought forward	6,15,22,372	77,27,46,106	4,98,50,839	2,30,60,463	7,29,11,302	5,13,65,316	+2,15,46,986	..	2,99,34,572	-83,88,586	..
		2,45,31,188	13,70,65,093	1,97,95,010	10,06,438	2,08,01,448	1,32,15,355	+75,86,093	..	..	..	..
	Government of East Punjab— contd.											
	Other Projects	..	3,77,249	1,987	4,762	6,749	53,253	-46,504	-12.32	(b)	(b)	(b)
	Total Unproductive	..	3,77,249	1,987	4,762	6,749	53,253	-46,504	-12.32			
	Total Government of East Punjab.	2,45,31,188	13,74,42,342	1,97,96,997	10,11,200	2,08,08,197	1,32,68,608	+75,39,589	+5.49	53,28,000	+22,11,589	+1.61
A— Irrigation Works— Productive	Government of Bihar											
	Son Project	..	2,58,98,513	33,86,172	..	33,86,172	20,90,347	+12,95,825	+5.00	8,64,734	+4,31,091	+1.66
	Patna—Bakhtiarpur—Bihar Sharif—Ekanger Sarai—Bihta Emergency Irrigation Scheme	9,94,499	55,26,410	1,54,775	..	1,54,775	2,44,255	-89,480	-1.62	1,50,874	-2,40,354	4.35
	Total Productive	9,94,499	3,14,24,923	35,40,947	..	35,40,947	23,34,602	+12,06,345	+3.84	10,15,608	+1,90,737	+0.61
	Unproductive	Tribeni Canal	..	79,29,152	3,74,879	..	3,74,879	3,71,033	+3,846	+0.05	2,64,737	-2,60,891	-3.29
	Dhaka Canal	..	6,17,739	61,031	..	61,031	95,547	-34,516	-5.59	20,627	-55,143	-8.92
	Other Projects	5,72,317	5,72,317	..	..	..	..	..	..	39,826	-39,826	-6.96
	Total Unproductive	5,72,317	91,19,208	4,35,910	..	4,35,910	4,66,580	-30,670	-0.34	3,25,190	-3,55,860	-3.91
	Total A—Irrigation	15,66,816	4,05,44,131	39,76,857	..	39,76,857	28,01,182	+11,75,675	+2.89	13,40,798	-1,65,123	..
B—Navigation etc. Works Unproductive	Drainage Scheme	14,36,615	17,58,635	..	..	..	..	..	..	..	..	..
	Total Government of Bihar	30,03,431	4,23,02,766	39,76,857	..	39,76,857	28,01,182	+11,75,675	+2.78	13,40,798	-1,65,123	-0.38
B—Navigation etc. Works— Productive	Government of Assam											
	Other Projects	15,348	5,17,408	..	..	..	..	..	..	..	..	..

		Government of Orissa.											
A—Irrigation Works—													
Productive . . .	Patrapara Irrigation Project	..	1,23,998	4,960	-4,960	-4.00
	Hirakud Dam Project . .	40,50,058	40,51,720
Unproductive . . .	Orissa Project	1,13,241	2,69,66,808	7,56,794	..	7,56,794	15,17,107	-7,60,313	-2.82	8,99,030	-16,59,343	-6.15	
	Rushikulya System . . . . .	..	51,86,712	21,455	2,48,734	2,70,189	2,87,597	-17,408	-0.34	1,82,352	-1,99,760	-3.85
	Total Unproductive	1,13,241	3,21,53,520	7,78,249	2,48,734	10,26,963	18,04,704	-7,77,721	-2.42	10,81,382	-16,59,103	-5.78	
Total Government of Orissa		41,63,299	3,63,29,238	7,78,249	2,48,734	10,26,983	18,04,704	-7,77,721	-2.14	10,86,342	-18,64,063	-5.13	
Total Provincial Governments		9,32,35,638	98,93,37,860	7,44,02,942	2,43,20,397	9,87,23,339	6,92,39,810	+2,94,83,529	..	3,76,89,712	-82,06,183	..	
Total Central Government . .		27,33,159	1,20,75,654	24,893	62,593	87,486	91,442	-3,956	..	91,000	-94,956	..	
Grand Total		9,59,68,797	1,00,14,13,514	7,44,27,835	2,43,82,990	9,88,10,825	6,93,31,252	+2,94,79,573	..	3,77,80,712	-83,01,139	..	

(a) This is charged.

(b) As the project-wise distribution of the total amount adjusted under 'Interst 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.

No. 31—DETAILED ACCOUNT of CAPITAL EXPENDITURE ON the CONSTRUCTION of IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS during and to end of 1948-49.

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 Programme	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.	Rs.
A—Irrigation Works—	CENTRAL GOVERNMENT India General											
Productive . . .	Damodar Valley Project . . .	8,417	4,73,711	..	..	..	..	..	..	..	4,82,128	21,57,099
	Kosi Project . . .	16,35,006	3,02,707	26,221	—2,74,927	..	..	..	..	15	16,88,992	31,44,627
	Mahanadi Project . . .	232	—21	—232	..	..	..	..	..	..	—21	24,65,797
	Other Project . . .	82,423	2,09,839	2,27,415	—45,528	..	..	..	..	33	4,74,116	6,12,649
A—Irrigation Works—	Rajputana											
Unproductive . . .	Tank Projects . . .	..	..	..	..	..	..	..	..	..	..	28,44,029
A—Irrigation Works—	Delhi											
Unproductive . . .	Total Unproductive . . .	..	..	..	..	..	..	..	..	..	..	5,93,765
	TOTAL OUTLAY ON CONSTRUCTION . . .	17,26,078	9,86,236	2,53,404	—3,20,455	..	..	..	..	48	26,45,215	1,18,17,966
	<i>Deduct—Outlay financed from Ordinary Revenues.</i>										..	34,37,794
	NET OUTLAY OUTSIDE THE REVENUE ACCOUNT										26,45,215	83,80,172
A—Irrigation Works—	Bombay											
Unproductive . . .	Total Unproductive . . .	87,944	..	..	..	..	..	..	..	..	87,944	2,57,688
	<i>Deduct—Outlay financed from Ordinary Revenues.</i>										(a) 57,713	2,21,998
	NET OUTLAY OUTSIDE THE REVENUE ACCOUNT.					..	..	..	..	..	30,231	35,690
	TOTAL OUTLAY ON CONSTRUCTION GOVERNMENT	18,14,022	9,86,236	2,53,404	—3,20,455	..	..	..	..	48	27,33,159	1,20,75,654
	<i>Deduct—Outlay financed from Ordinary Revenues.</i>										(a) 57,713	36,59,792
	NET OUTLAY OUTSIDE THE REVENUE ACCOUNT.										26,75,446	84,15,862
	Charged . . .										..	..
	Voted . . .										26,75,446	..

A—Irrigation Works—

		PROVINCIAL GOVERNMENTS Government of Madras										
Productive	Cauvery Delta System	3,40,927	16,760	..	..	..	..	..	..	..	3,57,687	91,38,861
	Godavari Delta System	9,43,984	1,95,520	840	..	..	2	..	..	..	11,40,453	2,30,85,683
	Pennar River Canals System	1,684	130	3	..	..	..	..	..	..	1,817	60,54,784
	Periyar System . . . . .	..	..	..	..	..	..	..	..	..	..	1,04,64,627
	Kistna Delta System	13,45,217	1,96,282	2,718	..	..	..	..	..	364	15,43,853	3,06,20,128
	Lower Coleroon Anicut System . . . . .	..	..	..	..	..	..	..	..	..	..	29,13,423
	Cauvery-Mettur Project	5,28,629	1,48,843	783	..	..	..	..	..	24,599	6,53,656	6,49,28,364
	Kattalai Schemes	705	132	2	..	..	..	..	..	..	839	40,54,706
	Other Project	3,30,744	25,504	569	..	..	..	..	..	..	3,56,817	78,31,386
	Total Productive	34,91,890	5,83,271	4,924	..	-2	2	..	..	24,963	40,55,122	15,90,91,962
Unproductive	Kurnool-Cuddaj ah Canal	1,27,131	61,665	2,430	..	..	..	..	..	..	1,91,226	2,35,30,804
	Special accelerated widespread programme of improvement of tanks . . . . .	..	..	..	..	..	..	..	..	..	..	49,61,977
	Toludur Reservoir Project . . . . .	..	..	..	..	..	..	..	..	..	..	23,71,023
	Tungabhadra Project	1,74,02,035	11,11,050	1,04,095	1,57,422	..	..	..	..	86,024	1,86,88,578	3,59,91,679
	Other Projects	39,10,311	2,78,983	1,30,695	-7,09,086	..	..	..	..	857	36,10,046	1,88,19,407
	Total Unproductive	2,14,39,477	14,51,698	2,37,220	-5,51,664	..	..	..	..	86,881	2,24,89,850	8,56,74,890
TOTAL A—IRRIGATION—Carried over	2,49,31,367	20,34,969	2,42,144	-5,51,664	-2	2	..	..	1,11,344	2,65,44,972	24,47,66,852	

(a) This is Voted.

No. 31—DETAILED ACCOUNT of CAPITAL EXPENDITURE on the CONSTRUCTION of IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS during and to end of 1948-49—contd.

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 Programme	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.	Rs.
B—Navigation etc. Works	Brought forward .	2,49,31,367	20,34,969	2,42,144	—5,51,664	—2	2	..	..	1,11,844	2,65,44,972	24,47,66,852
	Government of Madras—contd.											
Unproductive . . .	Buckingham Canal . . .	2,289	177	4	..	..	..	..	..	..	2,470	90,78,852
	Other Projects . . .	..	..	..	..	..	..	..	..	..	..	1,32,699
	TOTAL B—NAVIGATION, ETC. .	2,289	177	4	..	..	..	..	..	..	2,470	92,11,551
	TOTAL OUTLAY ON CONSTRUCTION .	2,49,33,656	20,35,146	2,42,148	—5,51,664	—2	2	..	..	1,11,844	2,65,47,442	25,39,78,403
	<i>Deduct—Contribution from the Central Government in furtherance of Food Production Campaign.</i>										..	10,45,781
	<i>Deduct—Contribution from Road Development Fund.</i>										12,74,300	12,74,300
	NET OUTLAY ON CONSTRUCTION .										2,52,73,142	25,16,58,322
	<i>Deduct—Outlay financed from Famine Insurance Grant or Famine Relief Fund.</i>										..	70,891
	<i>Deduct—Outlay financed from Ordinary Revenues.</i>										(a) 4,06,579	2,99,11,034
	NET OUTLAY OUTSIDE THE REVENUE ACCOUNT.										2,48,66,563	22,16,76,397
	Charged .										..	
	Voted .										2,48,66,563	

No. 31.—DETAILED ACCOUNT OF CAPITAL EXPENDITURE ON THE CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS during and to end of 1948-49.—*contd.*

Class of works	Provinces and Canals	Expenditure during the year										Expenditure to and 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 Programme	Deduct—Contribution 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.	Rs.
	Brought forward	..	..	..	..	..	..	..	..	..	..	31,53,32,682
B.—Navigation etc. Works—	Government of West Bengal— <i>contd.</i>	35,40,465	8,16,529	65,380	—4,97,042	2	..	..	..	..	2,90,99,516	2,88,12,084
Unproductive	Hijili Tidal Canal	..	..	..	..	..	..	..	..	..	..	25,50,805
	Calcutta and Eastern Canals	..	..	..	..	..	..	..	..	..	..	21,81,852
	Other Projects	..	..	..	..	..	..	..	..	..	..	29,11,748
	Total B—Navigation, etc.	..	..	..	..	..	..	..	..	..	..	76,44,405
	TOTAL OUTLAY ON CONSTRUCTION	35,40,465	8,16,529	65,380	—4,97,042	2	..	..	..	..	39,21,544	3,64,56,489
	Deduct—Outlay financed from Ordinary Revenues.				..							45,63,040
	NET OUTLAY OUTSIDE THE REVENUE ACCOUNT.										39,21,544	3,18,93,449
	Charged										..	..
	Voted										..	39,21,544

No. 31—DETAILED ACCOUNT OF CAPITAL EXPENDITURE ON THE CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS during and to end of 1948-49—contd.

Class of works	Expenditure during the year										Expenditure to end of the year
	Works	Establishment	Tools and Plant	Suspense	Leave and other charges in England	Loss or gain by exchange	Post-war Reconstruction and Development Programme	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.	Rs.
Provinces and Canals	..	..	..	..	..	..	..	..	..	5,46,77,386	70,02,60,230
Brought forward	..	..	..	..	..	..	..	..	..	..	..
A—Irrigation works—											
Productive											
Government of East Punjab											
Upper Bari Doab Canal	..	..	..	87,290	..	..	..	..	..	87,290	1,74,28,287
Western Jumna Canal (including Extension Scheme).	3,74,842	60,840	3,544	1,95,958	8	..	..	..	..	6,35,192	3,47,56,272
Sirhind Canal	5,126	1,223	133	99,190	..	..	..	35,257	..	70,415	2,55,13,448
Sutlej Valley Project	8,07,313	1,33,252	11,180	3,95,493	13	..	..	2,000	..	13,45,251	(a) 4,33,55,585
Bhakra Dam Project	1,56,12,391	21,91,152	4,99,150	41,14,361	219	3	..	3,52,032	3,52,032	2,20,65,244	3,40,29,471
Other Projects	80,26,725	8,09,778	1,87,043	—77,57,482	80	..	..	4,44,382	4,44,382	8,21,762	(b) 32,29,477
Total Productive	2,48,26,397	31,06,245	7,01,050	—28,65,190	320	3	..	8,33,671	8,33,671	2,50,25,154	15,83,12,540
Unproductive											
Other Projects	..	..	..	..	..	..	..	..	..	..	3,77,249
Total Unproductive	..	..	..	..	..	..	..	..	..	..	3,77,249
TOTAL OUTLAY ON CONSTRUCTION	2,48,26,397	31,06,245	7,01,050	—28,65,190	320	3	..	8,33,671	8,33,671	2,50,25,154	15,86,89,789
Deduct—Amount debitable to Bikaner State on account of contribution for Sutlej Valley Project.										4,93,966	2,12,47,447
Deduct—Outlay financed from Ordinary Revenues.										..	1,00,88,171
NET OUTLAY OUTSIDE THE REVENUE ACCOUNT										2,45,31,188	12,73,54,171
Charged										..	..
Voted										2,45,31,188	12,73,54,171

TOTAL OUTLAY ON CONSTRUCTION —PROVINCIAL GOVERNMENTS.	9,19,61,338	98,62,14,656
<i>Deduct—Outlay financed from Famine Insurance Grants or Famine Relief Fund.</i>	..	87,10,094
<i>Deduct—Outlay financed from Ordinary Revenue.</i>	86,87,358	8,15,79,040
<i>Add—Repayment of Capital Expenditure financed from Ordinary Revenue.</i>	..	8,55,292
NET OUTLAY ON CONSTRUCTION —PROVINCIAL GOVERNMENTS, OUTSIDE THE REVENUE ACCOUNT.	8,32,73,980	89,67,80,814
TOTAL OUTLAY ON CONSTRUCTION —CENTRAL AND PROVINCIAL GOVERNMENTS.	9,46,94,497	99,82,90,310
<i>Deduct—Outlay financed from Famine Insurance Grant or Famine Relief Fund.</i>	..	87,10,094
<i>Deduct—Outlay financed from Ordinary Revenue.</i>	87,45,071	8,52,38,832
<i>Add—Repayment of Capital Expenditure financed from Ordinary Revenue.</i>	..	8,55,292
NET OUTLAY ON CONSTRUCTION OF IRRIGATION, ETC., WORKS OUTSIDE THE REVENUE ACCOUNT.	8,59,49,426	90,51,96,676
		(b)

(a) This is voted.
(b) See footnote (a) on page 140.

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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.
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	56,25,360	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	5,53,695	79,58,175
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	1,19,64,405	1,11,53,175	2,31,17,580
1907-08	1,26,85,830	67,84,605	1,94,70,435
1908-09	1,47,52,335	71,86,245	2,19,38,580
1909-10	1,57,85,250	66,69,795	2,24,55,045
1910-11	1,80,58,320	57,91,485	2,38,49,805
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	1,68,47,700	85,57,635	2,54,05,335
Carried over	46,45,72,020	16,27,87,876	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
1915-16	1,21,94,295	78,94,050	2,00,88,345
1916-17	76,81,245	50,83,244	1,27,64,489
1917-18	55,94,877	43,69,280	99,64,157
1918-19	35,51,466	47,09,295	82,60,761
1919-20	24,64,507	55,55,758	80,20,265
1920-21	66,83,195	60,25,127	1,27,08,322
1921-22	1,47,37,055	1,38,30,183	2,85,67,238
1922-23	2,66,84,030	75,20,966	3,42,04,996
1923-24	3,51,96,907	59,95,240	4,11,92,147
1924-25	3,93,20,564	20,95,320	4,14,15,884
1925-26	4,98,96,132	3,02,85,716	8,01,81,848
1926-27	4,49,81,802	2,02,17,310	6,51,99,112
1927-28	5,38,33,618	1,45,66,535	6,84,00,153
1928-29	7,11,82,616	64,04,725	7,75,87,341
1929-30	6,57,68,887	—4,80,593	6,52,88,294
1930-31	6,20,30,415	20,45,313	6,40,75,728
1931-32	5,90,10,172	—11,84,383	5,78,25,789
1932-33	3,84,86,285	—9,29,794	3,75,56,491
1933-34	2,58,54,757	4,34,131	2,62,88,888
1934-35	2,20,06,635	4,56,415	2,24,63,050
1935-36	2,20,10,403	2,10,743	2,22,21,146
1936-37	2,22,21,025	21,63,402	2,43,84,427
1937-38	1,78,30,410	4,04,458	1,82,34,868
1938-39	—3,56,65,450	—45,01,515	—4,01,66,965
1939-40	1,36,64,151	15,96,593	1,52,60,744
1940-41	86,40,832	29,66,279	1,16,07,111
1941-42	—92,809	26,14,386	25,21,577
1942-43	—58,10,763	10,92,393	—47,18,370
1943-44	—15,67,976	11,45,614	—4,22,362
1944-45	95,79,141	21,57,778	1,17,36,919
1945-46	3,82,99,358	26,85,094	4,09,84,452
1946-47	5,77,07,450	45,14,744	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	(c) 45,99,644	(c) 4,31,35,851
1948-49	8,59,49,428	87,45,071	9,46,94,497
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 (Prepartition) relating to areas now in Pakistan	62,01,53,365	8,39,45,348	70,40,98,713
	(a) 73,29,78,587	(a) 26,53,11,723	99,82,90,310

- (a) The discrepancy between this figure and that shown in the last column of A/o No. 31 is explained in para 4 (1) of the notes on page 120.
 (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 (Prepartition) have not been received from the Accountant General, West Punjab, Lahore, so far.
 (c) Differs from the expenditure shown in the accounts for the year 1947-48 (Post-partition) by Rs. 37,923 due to the decision of the Government of Bombay to treat the outlay on Keregaon Tank (other projects) as relating to the works for which no capital accounts are kept.

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 1949.																	
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	CENTRAL GOVERNMENT																
	Tank Projects (Rajputana)	11,459	..	..	..	..	..	..	..	..	23	4,416	22	8,973	..	..	24,893
	Total Central Government	11,459	..	..	..	..	..	..	..	..	23	4,416	22	8,973	..	..	24,893
A.—Irrigation Works— Productive	PROVINCIAL GOVERNMENTS																
	Government of Madras	..	..	..	176	..	12,560	16,320	..	11,863	2,106	..	325	5,057	..	519	47,887
	Cauvery Delta System	..	..	1,309	2,419	..	4,900	44,928	..	2,64,602	2,136	..	5,054	25,055	..	366	3,50,037
	Godavari Delta System	..	..	..	176	..	234	2,085	..	934	769	..	592	..	..	..	4,790
	Pennar River Canals System	..	..	..	12	..	7,863	7,869	..	485	1,705	..	947	482	..	651	18,712
	Periyar System	..	..	..	6,220	..	13,608	74,368	..	2,39,844	—49	..	611	16,293	..	3,599	3,47,311
	Kistna Delta System	..	..	..	988	..	8,666	2,195	..	235	174	..	733	650	..	75	14,154
	Lower Coleroon Ancient System.	..	..	..	68,841	..	10,466	1,528	..	..	6,162	..	364	9,252	..	296	96,317
	Cauvery-Mettur Project	..	..	..	100	..	7,562	1,522	..	..	261	..	..	322	..	188	9,714
	Kattalai Scheme	..	..	..	618	..	17,568	13,938	..	..	1,787	..	..	8,080	..	753	46,372
Other Projects	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total Productive—Carried over.	..	..	2,515	81,422	..	83,527	1,64,753	..	5,18,155	15,061	16	16,706	59,797	..	6,447	9,35,494

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 1949—contd.

Class of works	Provinces and Canals	Water Rates	Owner's Rates	Water Supply of Towns	Sales of water	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.
	Brought forward	..	..	2,515	81,422	83,527	1,64,753	..	5,18,155	15,051	15	16,700	59,797	..	6,447	9,35,494
A.—Irrigation Works—canals.	Government of Madras—canals.															
Unproductive	Kurnool Ouddappah Canal .	..	..	930	526	..	10,241	..	513	398	5	..	14	..	59	12,668
	Toludur Reservoir Project.	..	..	..	..	1,540	4	..	..	..	..	225	..	..	..	1,769
	Other Projects .	..	..	53,898	..	6,962	7,741	..	2	1,017	..	64	13,888	..	163	83,409
	Total Unproductive .	..	..	54,828	526	8,502	17,986	..	515	1,415	5	289	13,902	..	222	97,746
	TOTAL A.—IRRIGATION .	..	..	57,343	81,948	92,029	1,82,739	..	5,18,670	16,466	20	16,995	73,699	..	6,669	10,33,240
B.—Navigation, etc. Works—																
Unproductive	Buckingham Canal .	..	..	..	620	2,548	..	..	1,38,253	26,217	..	2,361	5,309	..	3,465	1,71,843
	Other Projects .	..	..	..	..	..	..	..	887	..	..	..	2	..	..	889
	TOTAL B.—Navigation, etc.	..	..	..	620	2,548	..	..	1,39,140	26,217	..	2,361	5,311	..	3,465	1,72,732
	Total Government of Madras	..	..	57,343	82,568	94,577	1,82,739	..	6,57,810	42,683	20	19,356	79,010	..	10,134	12,05,972
A.—Irrigation Works—																
Productive .	Government of Bombay	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total Productive .	23,794	..	71,284	2,46,854	..	11,865	..	..	254	50	..	2,376	..	1,607	3,54,870
Unproductive	Mutha Canal including Matoba Tank .	1,63,125	..	8,90,807	22,553	..	7,203	..	102	674	389	..	7,065	..	4,243	5,87,675
	Nira Left Bank Canal and Shetphal Tank .	10,17,116	..	787	17,538	350	2,683	..	..	73	23	137	8,742	..	21,811	10,25,688
	Godavari Canal .	10,08,291	..	..	62,139	1,256	3,824	44	12	2,041	..	..	44,597	..	707	11,21,497
	Nira Right Bank Canal .	10,30,083	..	45	11,730	48	14,090	..	..	7,883	11	192	54,963	..	141	11,18,902
	Pravara River Works .	14,73,581	..	..	1,409	6,582	3,302	..	76	3,029	..	1	5,023	..	7,345	14,85,658
	Other Projects .	7,12,535	..	35	18,661	12,375	19,508	14,313	..	1,368	23	152	94,202	..	466	8,72,706
	Total Unproductive .	54,04,731	..	8,91,674	1,34,080	20,609	50,610	14,357	190	15,068	446	482	2,14,592	..	34,713	69,12,126
	Total Government of Bombay .	54,28,526	..	4,02,958	3,80,934	20,609	62,475	14,357	190	15,322	496	482	2,16,968	..	36,320	65,66,996

A.—Irrigation Works—													
Government of West Bengal													
Unproductive													
Damodar Canal . . .	5,69,106												5,78,600
Michnapore Canal . . .	94,625												1,53,072
Bakreswar Irrigation Scheme	16,715												16,770
Total A—Irrigation . . .	6,80,446												7,48,442
B.—Navigation etc., Works—													
Unproductive													
Hijili Tidal Canal . . .													
Calcutta and Eastern Canals													36,939
Other Projects . . .													4,39,654
Total B—Navigation, etc.													60,304
Total Government of West Bengal . . .	6,80,446												5,36,897
A.—Irrigation Works—													
Government of United Provinces													
Productive . . .													
Ganges Canal . . .	84,02,116	22,969	9,000	8,290	63,279	36,201	2,26,684	5,257	9,877	12,787	2,438	70,824	88,69,533
Lower Ganges Canal . . .	42,74,640	15,629	75,000	78,707	33,176	26,356	15,462	3,365	6,136	8,428	3	75,162	45,99,445
Eastern Jumna Canal . . .	29,45,230	12,952		4,486	45,169	8,606	61,793		2,537	5,915	-3,416	35,422	31,08,244
Agra Canal . . .	12,00,245	2,422		22,016	21,776	3,329	4,747		2,529	864	4,355	52,297	13,08,603
Ramganga Canal . . .	1,68,480					653				350	2	856	1,70,341
State Tube Wells . . .	49,59,764			17,444	10	7			5,219	13,143	3,220	1,06,794	52,21,843
Other Projects . . .	76,103	440			231	1,039			246	4,57	20	313	78,849
Total Productive—Carried over . . .	22,026,578	54,412	84,000	1,30,943	1,63,641	76,190	2,98,686	8,622	26,544	41,944	6,622	3,41,668	2,33,56,854
Total . . .													22,843
Total . . .													1,19,851
Total . . .													22,843
Total . . .													2,33,56,854

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 1949—concid.

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.
	Government of United Provinces—concid.																
	Brought forward	2,20,20,578	54,412	84,000	1,30,943	..	1,63,641	76,190	2,98,686	8,622	26,544	41,944	6,622	3,41,668	1,19,851	22,843	2,33,56,838
A.—Irrigation Works—concid.																	
Unproductive	Sarda Canal	61,34,842	1,968	..	2,057	..	8,136	54,048	..	..	27,598	5,787	3,500	60,594	..	578	62,97,952
	Dun Canals	1,34,810	7,280	..	63,963	..	..	504	41,850	..	411	15	..	20,582	..	..	2,68,515
	Betwa Canal	4,91,277	..	..	6,86	..	7,445	1,853	..	..	3,148	135	66	20,225	..	1,369	5,23,465
	Ken Canal	6,39,486	..	..	341	..	..	6,305	..	..	815	1,365	2,565	10,310	..	28	6,61,159
	Dhawan Canal	2,02,427	..	..	..	..	..	2,799	..	..	76	..	..	1,997	..	..	2,07,299
	Ghaggar Canal including Garai Canal	3,24,072	..	..	1,186	..	..	2,963	..	..	1,833	..	20	12,343	..	100	3,42,317
	Other Projects	3,93,922	211	5,927	1,128	..	..	6,677	3,238	..	499	409	..	1,69,545	..	1,557	5,79,909
	Total Unproductive	83,20,836	9,459	5,927	68,460	..	15,581	75,149	45,088	..	34,380	7,711	6,151	2,95,596	..	3,632	88,80,706
C.—Hydro-Electric Works—																	
Productive	Grid Hydro-Electric Scheme	..	..	..	..	..	..	..	..	..	10,413	5	6,390	82,25,501	3,12,659	..	85,54,968
	Total Government of United Provinces	303,47,414	63,871	89,927	1,99,403	..	1,79,222	1,51,339	3,43,774	8,622	71,337	49,660	19,163	88,62,765	4,32,510	26,475	4,07,92,532
A.—Irrigation Works—																	
Productive	Government of East Punjab																
	Upper Bari Doab Canal	25,36,792	..	..	7,341	..	1,15,622	3,172	1,35,539	2	34,425	..	4,175	21,92,379	..	6,294	50,23,153
	Western Jumna Canal	36,39,711	..	10,720	16,844	..	68,857	6,609	34,856	1,29,316	21,337	..	20,194	75,485	..	2,832	40,21,097
	Sirhind Canal	42,96,084	..	..	37,514	..	49,858	6,250	2,48,492	8,602	25,621	..	3,248	3,04,287	..	11,996	49,67,960
	Sutlej Valley Project	5,07,933	..	..	..	..	..	186	..	..	22,424	..	1,305	28,30,733	..	15,268	33,47,313
	Other Projects	..	..	..	..	2,16,185	..	..	..	..	21,500	..	18,32,322	3,65,600	..	120	24,35,487
	Total Productive	109,80,520	..	10,720	61,699	2,16,185	2,34,337	16,217	4,18,887	1,37,920	1,25,307	..	18,61,244	57,68,484	..	36,510	1,97,95,010

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 1949.

Class of works	Provinces and Canals	Extensions and Improvements	Maintenance and Repairs	Establishment	Tools and Plant	Total
		Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT						
A.—Irrigation Works—						
Unproductive	Tank Projects	24,040	48,298	18,019	1,085	91,442
		24,040	48,298	18,019	1,085	91,442
	TOTAL CENTRAL GOVERNMENT					
						..
						91,442
PROVINCIAL GOVERNMENTS						
A.—Irrigation Works—						
Productive	Cauvery Delta System	2,61,904	4,96,863	1,64,976	1,438	9,25,181
	Godavari Delta System	74,255	14,93,311	4,48,931	1,311	20,17,808
	Pennar River Canals System	2,179	4,29,952	45,187	744	4,78,062
	Periyar System	—2,135	3,22,475	1,15,478	1,290	4,37,108
	Krishna Delta System	4,02,569	19,69,694	6,05,724	18,488	29,96,475
	Lower Coleroon Ancient System	9,619	1,97,371	49,504	567	2,57,061
	Cauvery-Mettur Project	12,919	5,09,230	1,30,919	1,930	6,54,998
	Kattalai Scheme	1,94,213	69,139	54,463	722	3,18,537
	Other Projects	70,191	4,32,862	1,49,067	2,267	6,54,387
	TOTAL PRODUCTIVE	10,25,714	59,20,897	17,64,249	28,757	87,39,617
	Total Productive					

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 1949—*contd.*

Class of works	Provinces and Canals	Extensions and Improvements	Maintenance and Repairs	Establishment	Tools and Plant	Suspense	Post War Reconstruction and Development Programme	Provision for Depreciation	Renewals and Replacements	Deduct—Amount met from Depreciation Reserve Fund	Leave and other establishment charges in England	Total	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
A—Irrigation Works— Productive	Government of Bombay.												
	Total Productive	5,201	20,813	40,613	366	..	18	..	..	..	240	07,451
	Unproductive	Mutha Canal including Matoba Tank	2,028	76,434	1,63,966	1,177	..	246	785	2,44,636
		Nira Left Bank Canal and Shetphal Tank	5,863	1,35,132	2,84,928	2,115	50	1,408	4,29,496
		Godavari Canal	1,140	1,17,313	2,93,130	1,777	..	3,114	1,184	4,17,658
		Nira Right Bank Canal	20,140	1,80,611	4,05,627	3,008	2,006	6,11,392
		Pravara River Works	1,43,833	98,967	3,53,205	3,642	2,423	6,02,070
		Other Projects	31,089	3,06,104	4,84,532	5,079	..	4,030	2,977	8,33,811
		Total Unproductive	2,04,093	9,14,561	19,85,388	16,798	50	7,390	10,783	31,39,063
		Total Government of Bombay	2,09,294	9,35,374	20,26,201	17,164	50	7,408	11,023	32,06,514
A—Irrigation Works— Unproductive	Charged											13,097	
	Voted											31,93,417	
	Government of West Bengal.												
	Damodar Canal	12,229	2,58,805	3,41,189	25,806	..	..	..	..	..	2	6,38,031
	Midnapore Canal	..	2,19,516	1,88,781	18,600	..	..	..	..	..	2	4,06,899
Bakreswar Irrigation Scheme	..	18,959	16,936	43	..	..	..	..	..	1	35,939	
Total A—Irrigation	12,229	4,97,280	5,26,906	44,449	..	..	..	..	..	..	5	10,80,869

B.—Navigation, etc., Works—																							
Unproductive																							
Hijili Tidal Canal . . . . .	..	1,14,688	37,722	8,821	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	1,61,232
Calcutta and Eastern Canals	5,416	2,92,265	1,77,631	32,413	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	3	5,07,728
Other Projects . . . . .	..	25,848	8,003	2,638	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	36,489
Total B.—Navigation, etc.	5,416	4,32,801	2,23,356	43,872	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	4	7,05,449
Total Government of West Bengal	17,645	9,30,081	7,50,262	88,321	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	9	17,86,318
																					
																						..	17,86,318
A.—Irrigation Works—																							
Productive																							
Government of United Provinces																							
Ganges Canal	75,626	28,44,233	18,37,741	44,565	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	11,473	48,13,638
Lower Ganges Canal	93,247	24,47,091	19,31,407	23,340	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	9,014	45,04,099
Eastern Jumna Canal	49,894	7,99,143	4,95,582	5,190	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2,333	13,62,142
Agra Canal	63,101	14,08,125	6,11,065	10,350	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	4,206	20,96,847
Ramganga Canal	5,932	2,66,124	1,05,566	10,025	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	790	3,88,437
State Tube Wells	93,005	32,28,369	30,51,781	1,72,870	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	14,516	73,82,508
Other Projects	296	48,417	25,333	2,685	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	212	76,943
Total Productive	3,81,001	1,10,41,502	80,68,475	2,69,025	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	42,544	2,06,14,514
Unproductive																							
Sarda Canal	1,72,914	23,85,812	31,81,815	-81,915	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	27,785	56,86,411
Dun Canals	15,882	4,32,688	1,37,569	2,788	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1,288	5,90,215
Betwa Canal	99,667	2,76,885	5,36,578	85,227	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	3,428	10,01,785
Ken Canal	34,094	1,55,262	2,61,131	41,969	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1,671	4,94,127
Dhasan Canal . . . . .	..	1,05,104	99,378	23,207	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	957	2,28,646
Ghaggar Canal including Garai Canal	19,437	1,36,022	209,307	33,900	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1,392	4,00,058
Other Projects	12,874	4,17,836	3,96,550	27,654	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2,726	9,06,642
Total Unproductive	3,54,868	39,09,609	48,22,328	1,32,830	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	39,247	93,07,884
C.—Hydro-Electric Works—																							
Productive																							
Grid Hydro-Electric Scheme																							
Total Government of United Provinces																							
Charged																							
Voted																							
C. and CC.—Irrigation, etc.																							
Charged																							
Voted																							
..																							
3,60,28,367																							

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 1949.

	Water Rates	Water supply of towns	Sales of water	Plantation	Other Canal Produce	Navigation	Rents	Fines	Recoveries of Expenditure	Miscellaneous	Land Revenue due to Works	Receipts in England	Deduct—Refunds	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT														
A.—Irrigation works . . . . .	..	..	..	..	..	..	..	..	..	52,731	..	..	..	52,731
Total . . . . .	..	..	..	..	..	..	..	..	..	52,731	..	..	..	52,731
PROVINCIAL GOVERNMENTS														
Government of Madras														
A.—Irrigation Works	6,087	446	23,871	5,833	5,978	30,816	808	987	54,718	70,282	80,45,354	..	1,487	82,43,663
B.—Navigation, etc., Works . . . . .	..	..	17,519	48,451	..	29,964	93	..	3,784	12,207	..	..	1,497	1,10,521
Total	6,087	446	41,390	54,284	5,978	60,780	901	987	58,502	82,489	80,45,354	..	2,984	83,54,214
Government of Bombay														
A.—Irrigation Works	92,992	..	3,126	15	2,236	17	921	36	105	57,118	6,74,650	..	7,548	8,23,668
B.—Navigation, etc., Works . . . . .	..	..	..	..	..	..	24	..	..	5,363	..	..	..	5,367
Total	92,992	..	3,126	15	2,236	17	945	36	105	62,481	6,74,650	..	7,548	8,20,055
Government of West Bengal														
A.—Irrigation Works	3,165	..	..	..	..	..	..	..	..	..	..	..	..	3,165
B.—Navigation, etc., Works . . . . .	..	..	..	..	7,128	56,690	1,42,245	..	23,227	3,17,503	..	11,517	—1,365	5,59,075
Total	3,165	..	..	..	7,128	56,690	1,42,245	..	23,227	3,17,503	..	11,517	—1,365	5,59,075
Total	3,165	..	..	..	7,128	56,690	1,42,245	..	23,227	3,17,503	..	11,517	—1,365	5,59,075

Government of United Provinces														
A.—Irrigation Works	18,282	7,000	..	..	618	..	17,912	140	136	2,89,337	..	..	1,711	3,31,614
Government of East Punjab														
A.—Irrigation Works	..	..	..	..	..	..	..	..	100	31,299	..	2,084	..	33,483
B.—Navigation, etc., Works	49,281	..	724	1,241	..	1,082	..	5,148	..	1,314	..	..	797	57,993
Total	49,281	..	724	1,241	..	1,082	..	5,248	..	32,613	..	2,084	797	91,476
Government of Bihar														
A.—Irrigation Works	17,446	..	..	251	..	3	..	9,87,630	..	1,856	..	..	47	10,07,174
B.—Navigation etc., Works	..	..	22	5,333	..	3,960	..	84,401	..	21,003	..	..	138	1,18,018
Total	17,446	..	22	5,584	..	3,963	..	10,72,031	..	22,859	..	..	185	11,25,192
Government of Central Provinces and Berrar														
A.—Irrigation Works	14,49,428	..	1,44,712	28,252	..	17,497	1,655	94	82,693	..	..	..	1,875	17,22,456
Government of Assam														
B.—Navigation, etc., Works	..	..	..	..	..	..	..	..	..	5	..	..	..	5
Government of Orissa														
A.—Irrigation Works	..	..	..	..	..	3	..	249	1,358	93,732	..	..	..	95,342
B.—Navigation etc., Works	..	..	156	..	2,502	1,669	..	70	22,071	..	..	..	152	26,983
Total	..	..	156	..	2,502	1,672	..	319	23,429	93,732	..	..	152	1,22,325
C. and CC.—Irrigation, etc.														

No. 32.—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	PROVINCIAL GOVERNMENT										Total and Provincial Governments	
	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.
A—Irrigation Works—												
WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT—												
Works . . . . .	..	..	3,19,650	..	1,178	..	2,88,361	..	4,89,589	..	..	10,98,778
Extensions and Improvements . . . . .	..	779	9,73,801	37,340	..	1,67,246	..	784	..	4,031	..	11,83,981
Maintenance and Repair . . . . .	..	6,061	67,26,408	5,10,521	11,072	4,80,526	..	9,577	6,14,147	1,46,018	..	85,03,330
Establishment	2,528	467	13,96,151	2,31,679	5,473	2,93,055	2,44,066	9,960	6,36,291	31,930	..	28,51,600
Tools and Plant . . . . .	..	28	24,042	11,062	224	1,78,588	23,450	232	16,669	1,242	..	2,55,437
Suspense . . . . .	..	..	..	..	..	76,065	6,262	..	..	..	..	82,327
Special Development Programme . . . . .	..	..	..	68,73,481	..	..	..	..	..	5,27,961	..	74,01,442
Projects under the Private Irrigation Works Act.	..	..	..	..	..	..	..	74,57,125	..	..	..	74,57,125
Leave and other Establishment charges in England.	..	..	..	1,947	1	10,925	406	..	1,555	61	..	14,885
Total	2,528	7,335	94,39,052	76,66,030	17,948	12,06,405	5,62,545	74,76,894	17,58,935	7,11,233	..	2,88,48,905
Miscellaneous Expenditure—												
Establishment	3,61,244	..	11,38,455	3,491	12,927	20,34,086	—2,820	..	4,001	..	..	35,51,394
Tools and Plant	31	..	4,83,875	284	1,251	44,432	8,310	..	249	..	..	5,38,432
Other charges	3,813	2,183	11,46,158	18,972	33,694	9,02,404	—1,65,277	18,312	16,643	5,000	..	19,81,902
Grants-in-aid	17,500	..	20,556	5,000	..	12,500	10,000	..	5,000	..	..	70,556
Post—War Reconstruction and Development Programme.	..	..	..	3,58,754	..	..	..	..	..	311	..	3,59,065
Suspense . . . . .	..	..	4,08,937	..	..	—1,89,389	28,505	..	..	..	..	2,48,053
Leave and other Establishment charges in England.	10,469	..	..	113	5	..	..	..	22	..	..	10,609
Total	3,93,057	2,183	31,97,981	3,86,614	47,877	28,04,043	—1,21,282	18,312	25,915	5,311	..	67,60,011
TOTAL A—IRRIGATION WORKS	3,96,585	9,518	1,26,37,033	80,52,544	65,825	40,10,448	4,41,263	74,95,206	17,84,800	7,16,544	..	3,56,08,916

FINANCE AND REVENUE ACCOUNTS, 1948-49

Sections D. and DD.—Posts and Telegraphs

Capital and Revenue Accounts

		Rs.				
Capital Account	Within the Revenue Account	Nil	Renewals Reserve Fund	}	Net Receipts	3,30,26,362
	Outside the Revenue Account	3,72,45,642			Interest	93,93,929
					Credits	71,03,000
					Debits	50,43,626

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			3,72,45,642	
Revenue Account	36	Detailed Account of Profit or Loss.	160	2,36,32,433			
	38	Detailed Account of Postage & Message Revenue.	164		19,84,74,942		
	38-A	Detailed Account of Miscellaneous Revenue.	165		7,47,03,509		
	38-A	Revenue Receipts of Telephone Districts.	165		2,19,49,730		
			Total Gross Receipts			29,51,28,181	
	39	Detailed Account of Working Expenses.	166		(a) 26,21,01,819		
			Net Receipts			3,30,26,362	
Interest	36	Interest on Capital	160			(b) 93,93,929	
		Total Revenue Account			3,30,26,362	93,93,929	
Renewals Reserve Fund.	40	Appropriation to Renewals Reserve Fund.	166		71,03,000		
	40	Appropriation from Renewals Reserve Fund.	166			50,43,626	

(a) Includes Rs. 90,11,398 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. 65,788 representing interest on outlay on Capital Works during the period of construction debited to other departments.

SECTIONS D. AND DD—POSTS AND TELEGRAPHS
CAPITAL & 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 15th August, 1947, the Indian share of capital outlay to the end of the pre-partition period under each category of assets was worked out in accordance with the percentages fixed by Government. After taking into account India's share so worked out, the total progressive interest bearing capital outlay stood at Rs. 35,71,45,260 on 31st March, 1948. 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.

The total progressive interest bearing Capital stands at Rs. 39,43,87,314 on 31st March 1949. (*vide* account No. 37).

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 up to 14th August 1947 on account of the acquisition of the Telephone systems amounted to Rs. 96,28,600. For the postpartition 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. 13,07,400.

For the year 1948-49, 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. 50,00,000, while the contribution for the aforesaid systems has been fixed at Rs. 21,03,000.

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 Deve-

lopment 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 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 Telecommunication 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 the 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 mails, maintenance of Telegraph and Telephone lines and exchanges and Wireless stations and manufacture of stamps and post-cards, 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.

Up to 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 pensions 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 outstandings may be liquidated within the stipulated period, a full year's instalment was 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 this 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 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 year ended the 31st March 1949.

	Post Office	Telegraphs	Telephones	Radios	Total
	Rs.	Rs.	Rs.	Rs.	Rs.
Working Expenses	18,46,58,921	4,05,47,919	3,44,89,425	24,05,554	26,21,01,819
Interest on Capital Outlay	7,55,141	66,64,985	45,20,106	1,07,879	1,20,48,111
Interest surcharge (+) or rebate (—) on accumulated net loss or profit since the 1st April 1925 to the end of 1947-48 (<i>vide</i> details shown on Page 161.).	—8,71,295	—8,47,278	—9,40,646	+5,037	—26,54,182
Total Expenditure	18,45,42,767	4,63,65,626	3,80,68,885	25,18,470	27,14,95,748
Gross Receipts	16,72,67,320	6,24,20,443	6,47,02,365	7,38,053	29,51,28,181
Net Profit (+) for the year	—1,72,75,447	+1,60,54,817	+2,66,33,480	—17,80,417	+2,36,32,433
Net Loss(—)					

DETAILED ACCOUNT of INTEREST SURCHARGE OR REBATE ADJUSTED in the ACCOUNTS for 1948-49.

	Post Office	Telegraphs	Telephones	Radios	Total
	Rs.	Rs.	Rs.	Rs.	Rs.
(1) Accumulated Profit (+) or loss (—) to the end of 1946-47.	+2,67,12,807	+2,23,82,033	+2,37,60,427	+88,333	(a)+7,29,43,600
(2) Gross Profit (+) or Loss (—) for the periods :—					
(a) From 1-4-1947 to 14-8-1947	—17,30,377	+55,86,573	+81,11,027	—3,67,603	(b)+1,15,99,620
(b) From 15-8-1947 to 31-3-1948	+37,91,067	+1,08,07,095	+1,44,30,366	—6,15,450	+2,84,13,078
Total	+20,60,690	+1,63,93,668	+2,25,41,393	—9,83,053	+4,00,12,698
(3) Deduct—Amount contributed to the General Revenues for the periods :—					
(a) From 1-4-1947 to 14-8-1947	—12,97,783	+41,89,930	+60,83,270	—2,75,702	(b)+ 86,99,715
(b) From 15-8-1947 to 31-3-1948	+28,43,300	+81,05,321	+1,08,22,775	—4,61,588	+2,13,09,808
Total	+15,45,517	+1,22,95,251	+1,69,06,045	—7,37,290	+3,00,09,523
(4) Net Profit (+) or Loss (—) for the periods :—					
(a) From 1-4-1947 to 14-8-1947	—4,32,594	+13,96,643	+20,27,757	—91,901	(b)+28,99,905
(b) From 15-8-1947 to 31-3-1948	+9,47,767	+27,01,774	+36,07,591	—1,53,862	+71,03,270
Total	+5,15,173	+40,98,417	+56,35,348	—2,45,763	+1,00,03,175
(5) Adjustment of previous year's transactions.	..	—3,011	—577	..	—3,588
(6) Accumulated Profit (+) or Loss(—) to the end of 1947-48 in respect of which Interest rebate or surcharge is to be calculated for adjustment in 1948-49.	+2,72,27,980	+2,64,77,439	+2,93,95,198	—1,57,430	+8,29,43,187
(7) Interest surcharge (+) or rebate (—) adjusted in the accounts for 1948-49 calculated at the rate of 3.2 per cent on item (6).	—8,71,295	—8,47,278	—9,40,646	+5,037	—26,54,182

(a) Indian share of accumulated surplus at the end of 1946-47. Pakistan share eliminated at 14.9%.

(b) Represents Indian share calculated at 85.1% on the profit of the prepartition period (upto 4th Supplementary accounts). Changes due to adjustment in any further batch of the prepartition supplementary accounts and inclusion of Central Government Suspense transactions will be incorporated in the Finance and Revenue accounts for 1949-50 or any subsequent year as may be convenient.

No. 37—STATEMENT of CAPITAL OUTLAY in the INDIAN POSTS and TELEGRAPHS DEPARTMENT during and to the end of the year ended the 31st March 1919

	Outlay during the year						Outlay to end of the year					
	Post Office	Telegraphs	Telephones		Radios	Total	Post Office	Telegraphs	Telephones		Radios	Total
			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.	Rs.
1	2	3	4(A)	4(B)	5	6	7	8	9(A)	9(B)	10	11
FIXED ASSETS												
Land and Buildings	3,44,025	5,16,633	9,78,808	59,59,754	14,293	78,13,513	2,37,88,770	1,85,26,073	60,81,458	1,03,29,151	15,00,525	6,02,25,977
Railway Mail Vans owned by Post Office.							11,07,695					11,07,695
Telegraph and Telephone Lines and Radio Masts and Aerials.		1,09,69,156	40,57,852	20,93,555	1,704	1,71,22,267		17,57,87,327	2,43,97,821	3,19,83,659	2,77,553	23,24,46,360
Apparatus and Plant		10,15,747	63,19,008	38,98,628	2,05,271	1,14,38,654		98,94,445	3,67,21,924	2,35,64,037	14,50,551	7,16,30,957
Furniture and Fittings			(c) 17,006	53,074		70,080			2,19,096	6,93,862		9,12,958
Loose Tools and Plant			(c)—1,29,593	38,250		—91,343			7,90,699	5,88,067		13,78,766
Motor Vehicles				45,813		45,813				1,97,088		1,97,088
Total Fixed Assets	3,44,025	1,25,01,536	1,12,43,081	1,20,89,074	2,21,268	3,63,98,984	(f) 2,48,96,465	(f) 20,42,07,845	(f) 6,82,10,998	(f) 6,73,55,864	(f) 32,28,629	(f) 36,78,99,801
Deduct—Receipts on Capital Account.							10,98,547	4,65,188				15,63,735
Total	3,44,025	1,25,01,536	1,12,43,081	1,20,89,074	2,21,268	3,63,98,984	2,37,97,918	20,37,42,657	6,82,10,998	6,73,55,864	32,28,629	36,63,36,066
Stores and Manufacture Suspense.		9,05,856				9,05,856		2,39,21,229				2,39,21,229
Fair Price Shops	(a) —59,198					(a)—59,198	—60,385					—60,385
Shares of the Government Telephone Board Ltd.										95,30,241		95,30,241
Payment to Calcutta Telephone District (Bengal Telephone Corporation).										90,000		90,000
Total	2,84,827	1,34,07,392	1,12,43,081	1,20,89,074	2,21,268	3,72,45,642	2,37,37,533	22,76,63,886	6,82,10,998	7,69,76,105	32,28,629	39,98,17,151

Deduct—Receipts from the Bengal Telephone Corporation.	..	..	..	..	..	..	..	..	..	54,29,837	54,29,837
Total Interest Bearing Capital Outlay.	2,84,827	1,34,07,392	1,12,43,081	1,20,89,074	2,21,268	3,72,45,642	2,37,37,533	22,76,63,886	6,82,10,998	32,28,629	39,43,87,314
Deduct—Portion of Capital Outlay financed from Ordinary Revenue.	..	..	..	..	..	..	1,05,16,649	..	..	..	(g) 38,38,70,665
Capital Outlay outside the Revenue Account.	2,84,827	1,34,07,392	1,12,43,081	1,20,89,074	2,21,268	3,72,45,642	1,32,20,884	22,76,63,886	6,82,10,998	32,28,629	(h) 1,05,16,649 (i)

(a) The employees of the Postal Branch being the main beneficiaries of Fair Price Grain Shops, the expenditure is charged entirely to that branch.
 (b) Includes Credits to capital on account of sale and abandonment of assets and original cost of Plant recovered in the case of Telephone Districts as noted below—

1	Post Office	Telegraphs	Telephones		Radios	Total
			Other than Telephone Districts 4(A)	Telephone Districts 4(B)		
Caenrns	2	3	Rs.	Rs.	Rs.	Rs.
Lands and Buildings	47,423	—1	47,422
Telegraph and Telephone Lines and Radio Masts and Aerials.	..	2,40,190	2,22,163	1,53,284	..	6,15,637
Apparatus and Plant	..	1,23,821	3,69,017	8,20,508	10,450	13,23,796
Furniture and Fittings	2,430	..	2,430
Loose Tools and Plant	1,657	..	1,657
Motor Vehicles.	1,230	..	1,230
Total Credits	..	3,64,011	5,91,180	10,26,532	10,449	19,92,172

(g) The figures do 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 1st April, 1925, that expenditure being the difference between the depreciated value on 1st April, 1925 and the original value of these 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.
 (h) The figures adopted in the Finance and Revenue accounts for 1947-48 post-partition period have been increased by Rs. (+) 4,778 on account of (i) rectification of misclassification in previous years (+) 3,217 and (ii) Inter-branch transfer (+) 1,561.
 (i) The figure adopted in Combined Finance and Revenue Accounts for the post-partition period from 15th August 1947 to 31st March, 1948 has been decreased by Rs. 8,366 on account of (i) Rectification of misclassification affecting capital and revenue relating to previous years Rs. (-) 6,805 and (ii) Inter branch transfer Rs. (-) 1,561.

D. and DD.—Posts and Telegraphs

(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. 3,72,45,642.
 (f) Includes Inter branch transfer of Rs. (+) 1,561 Post office and Rs. (-) 1,561 Telephones (Telephone Districts); rectification of misclassifications Rs. (+) 3217 Post office, Rs. (-) 7,383 Telegraphs, Rs. (+) 578 Telephone other than Telephone Districts.

No. 38—DETAILED STATEMENT of POSTAGE and MESSAGE REVENUE of the INDIAN POSTS AND TELEGRAPHS
DEPARTMENT for the year ended 31st March 1949.

	Total	Apportionment between Branches			
		Post Office	Telegraphs	Telephones	Radios
	Rs.	Rs.	Rs.	Rs.	Rs.
Joint Postal and Telegraph Receipts—					
Sale of ordinary stamps	14,94,49,909	10,91,64,353	(a) 4,02,36,480	..	49,076
<i>Deduct—Refund of ordinary stamps</i>	5,658	5,658	..	..	..
Sale of service stamps	2,47,24,643	2,47,24,643	..	..	..
Total Joint Postal and Telegraph Re-Receipts.	17,41,68,894	13,38,83,338	4,02,36,480	..	49,076
Postal Receipts—					
Postage realised in cash	92,20,973	92,20,973	..	..	..
Net receipts from other Postal Adminis- trations.	10,87,560	10,87,560	..	..	..
Total	1,03,08,533	1,03,08,533	..	..	..
Deduct—					
Refund of Postage	30,231	30,231	..	..	..
Net payments to other Postal Adminis- trations.	13,35,554	13,35,554	..	..	..
Total Deductions	13,65,785	13,65,785	..	..	..
Net Postal Receipts	89,42,748	89,42,748	..	..	..
Telegraph (including Radio) Receipts—					
Telegraph charges realised in cash	2,55,27,649	..	2,53,37,896	..	1,89,753
Net receipts from other Telegraph Administrations.	18,15,528	..	18,15,528	..	..
Net receipts from Radio Companies	1,64,654	..	..	..	1,64,654
Total	2,75,07,831	..	2,71,53,424	..	3,54,407
Deduct—					
Net payments to other Telegraph Ad- ministrations.	1,13,01,656	..	1,13,01,656	..	..
Net payments to Radio Companies	29,077	..	..	..	29,077
Refunds of overcharges and payments of delivery charges.	17,18,102	..	17,11,652	..	6,450
Foreign Traffic Exchange Adjustment (Transferred to Miscellaneous Reve- nue).	-9,04,304	..	-8,95,898	..	-8,406
Total Deductions	1,21,44,531	..	1,21,17,410	..	27,121
Net Telegraph (including Radio) Receipts	1,53,63,300	..	1,50,36,014	..	3,27,286
Total Postage and Message Revenue	19,84,74,942	14,28,26,086	5,52,72,494	..	3,76,362

(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 YEAR ended 31st March, 1949.

	Total	Post Office	Telegraphs	Telephones	Radios
	Rs.	Rs.	Rs.	Rs.	Rs.
Joint Receipts—					
Interest on Renewals Reserve Fund Balances.	(a) 14,74,488	57,707	8,95,654	4,80,604	40,523
Fees and other Receipts	2,21,943	27,962	89,967	1,01,371	2,643
<i>Deduct—Refunds</i>	520	260	146	104	10
Total Joint Receipts	16,95,911	85,409	9,85,475	5,81,871	43,156
Postal Receipts—					
Receipts on account of Money Orders, British Postal Orders and Indian Postal Orders.	2,16,58,301	2,16,58,301	..	..	..
<i>Deduct—Refunds</i>	1,073	1,073	..	..	..
Net	2,16,57,228	2,16,57,228	..	..	..
Fees and other Receipts	29,28,452	29,28,452	..	..	..
<i>Deduct—Miscellaneous Refunds</i>	2,30,419	2,30,419	..	..	..
Total Postal Receipts	2,43,55,261	2,43,55,261	..	..	..
Telegraph (including Radio) Receipts—					
Rent of Wires and Instruments leased to Railways and Canals, etc.	51,70,741	..	51,70,741	..	..
Recoveries from Guarantors	45,969	..	35,461	..	10,508
Royalties from Indian Radio and Cables Communications Company, Ltd.	..	..	..	..	..
Fees and other Receipts	22,62,931	..	19,46,498	..	3,16,433
Foreign Traffic Exchange Adjustment	—9,04,304	..	—8,95,898	..	—8,406
<i>Deduct—Miscellaneous Refunds</i>	94,328	..	94,328	..	..
Total Telegraph (including Radio) Receipts.	64,81,009	..	61,62,474	..	3,18,535
Telephone Receipts—					
Rent of Telephones	1,41,68,584	..	..	1,41,68,584	..
Telephone Call Fees	2,78,86,558	..	..	2,78,86,558	..
Recoveries from Guarantors	19,552	..	..	19,552	..
Royalties from Telephone Companies and on licences for private telephone lines and systems.	49,986	..	..	49,986	..
Fees and other Receipts	4,37,633	..	..	4,37,633	..
<i>Deduct—Miscellaneous Refunds</i>	3,91,549	..	..	3,91,549	..
Total Telephone Receipts	4,21,70,764	..	..	4,21,70,764	..
Receipts in England	564	564	..	..	..
Total Miscellaneous Revenue	7,47,03,509	2,44,41,234	71,47,949	4,27,52,635	3,61,691
Revenue Receipts of Telephone Districts	(b)2,19,49,730	..	..	2,19,49,730	..
Total Postage and Message Revenue (Account No. 38).	19,84,74,942	14,28,26,086	5,52,72,494	..	3,76,362
TOTAL GROSS RECEIPTS	29,51,28,181	16,72,67,320	6,24,20,443	6,47,02,365	7,38,053

(a) Differs from the corresponding amount shown under "22-Interest on Debt and other Obligations" by Rs. 2,89,594 being interest on Renewals Reserve Fund Balances relating to Telephone Districts *vide* footnote (b).

(b) Includes Rs. 2,89,594 on account of interest on "Renewals Reserve Fund Balances."

No. 39—STATEMENT of WORKING EXPENSES of the INDIAN POSTS AND TELEGRAPHS DEPARTMENT for the Year ended 31st March 1949.

Heads	Expenditure in India	Expenditure in England	Loss or gain by exchange	Total	Post Office	Telegraphs	Telephones	Radios
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
C.—General Administration . . .	1,77,39,229	3,99,749	695	1,81,39,673	13,98,544	73,68,423	89,86,668	3,86,038
D.—Accounts and Audit . . .	63,65,362	..	..	63,65,362	43,99,490	15,21,646	3,74,473	69,753
E.—Control Circle Offices . . .	72,27,474	..	..	72,27,474	53,03,736	14,16,738	4,70,770	36,230
F.—Engineering Expenses . . .	1,10,42,217	..	..	1,10,42,217	..	85,65,723	19,79,616	4,96,878
G.—Pensionary Charges . . .	1,29,16,627	8,64,075	1,503	1,37,82,205	1,00,39,777	28,27,491	8,17,251	97,686
H.—Stamps, Post Cards, Printing & Stationery . . .	1,37,68,015	..	..	1,37,68,015	1,26,15,266	9,20,039	1,71,656	61,054
I.—Maintenance of Assets . . .	1,08,32,779	..	..	1,08,32,779	24,43,858	46,77,653	35,70,710	1,40,558
I.—Postal Expenses . . .	15,87,15,756	..	..	15,87,15,756	15,87,15,756	..	..	..
K.—Telegraph Traffic . . .	1,81,96,442	..	..	1,81,96,442	..	1,81,96,442	..	..
L.—Radio Expenses . . .	8,38,929	..	..	8,38,929	..	..	..	8,38,929
M.—Telephone Expenses . . .	1,07,67,320	..	..	1,07,67,320	..	..	1,07,67,320	..
MM.—Expenses of Telephone Districts . . .	90,11,398	..	..	(a)90,11,398	..	..	90,11,398	..
N.—Contribution to Renewals Reserve Fund . . .	50,00,000	..	..	50,00,000	3,00,000	27,00,000	17,50,000	2,50,000
Total . . .	28,24,21,548	12,63,824	2,198	28,36,87,570	19,52,16,427	4,81,94,155	3,78,99,862	23,77,126
O.—Deduct—Credits to Working Expenses . . .	2,15,85,751	..	..	2,15,85,751	68,82,033	76,31,431	69,61,625	1,10,662
Net Working Expenses . . .	26,08,35,797	12,63,824	2,198	26,21,01,819	18,83,34,394	4,05,62,724	3,09,38,237	22,66,464
Inter-Branch adjustment . . .	..	..	..	..	-36,75,473	-14,805	+35,51,188	+1,39,090
GRAND TOTAL . . .	26,08,35,797	12,63,824	2,198	26,21,01,819 (b)	18,46,58,921	4,05,47,919	3,44,89,425	24,05,554

(a) Includes Rs. 21,03,000 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 158.

(b) Charged	Rs.	56,949
Voted	Rs.	26,20,44,870
Total	Rs.	26,21,01,819

No. 40—STATEMENT showing the APPROPRIATIONS to and from the RENEWALS RESERVE FUND of the INDIAN POSTS AND TELEGRAPHS DEPARTMENT during the year ended the 31st March, 1949 and the BALANCES at Credit of the Fund at the commencement and end of the year.

	Balance on 1st April, 1948	Amount appropriated from Revenue (See Account No. 39)	Appropriation from the Fund	Balance on 31st March, 1949
	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Post Office . . .	17,28,440	3,00,000	1,50,197	18,78,243
Telegraphs . . .	2,82,81,820	27,00,000	32,85,264	2,76,96,556
Telephones . . .	2,29,34,614	(a) 38,53,000	15,84,856	2,52,02,768
Radios . . .	11,53,015	2,50,000	23,309	13,79,706
Total . . .	5,40,97,889	(a) 71,03,000	(b) 50,43,626	5,61,57,263

(a) Includes Rs. 21,03,000 on account of Telephone Districts.

(b) Includes the following—

(i) Rs. 37,85,495 on account of the Renewals and Replacements of Posts and Telegraphs Department Assets and Rs. (—) 7,23,087 on account of Renewals and Replacement of assets of Telephone Districts.

(ii) Rs. 9,65,841 and Rs. 10,94,875 on account of assets (excluding land and buildings and plant) sold, transferred, or replaced by assets other than like by like or otherwise disposed of without being replaced in respect of Posts and Telegraphs Department assets and of Telephone District assets respectively.

(iii) Rs. (—) 9,398 for other purposes (e.g. due to compensation on account of transfer of wires by Railways, etc.)

SECTION E—Debt Services.

Revenue, Rs. 4,84,74,640

Expenditure, Rs. 46,97,66,021

MAJOR HEAD	No. of Account	DETAIL OF ACCOUNTS	Page	Amount of each Account	
				Major Head Total	
				Revenue	Expenditure
				Rs.	Rs.
Interest	41	Receipts	168	4,84,74,640	..
Interest on Debt and Other Obligations—Central.	41A	Expenditure	173	..	37,76,67,761
Do. Provincial	41B	Expenditure	176	..	(—) 59,93,425
Appropriation for Reduction or Avoidance of Debt.	42	Expenditure	178	..	9,80,91,685
		Total		4,84,74,640	46,97,66,021

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 328 and 329. 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 RECEIPT for the year ended 31st March 1949.

	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 Orissa	Government of Assam		Government of Orissa
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Sources of Interest Loans and Advances.												
Loans and Advances by the Central Government (see Account No. 100; page 344).	59,02,472											59,02,472
Loans and Advances by the Provincial Governments (see Account No. 110; page 345—360).			22,49,808	44,12,648	5,43,917	23,10,156	1,03,052	2,97,874	10,40,450	31,961	2,16,153	1,12,00,019
Total	59,02,472		22,49,808	44,12,648	5,43,917	23,10,156	1,03,052	2,97,874	10,40,450	31,961	2,16,153	1,71,08,491
Interest realised on investments of Cash Balances.		16,482	69,91,292	34,85,265		1,93,810	10,87,902	48,92,239	7,15,490	25,068	2,17,079	1,76,24,027
Arrears due to Government.			8,490	6,300	24,625			193			717	40,225
Of Land Revenue	3,023		63,425	67,739	39,475			51	1,446		6	1,75,165
Of Other Revenue	3,023		71,915	74,039	64,000			244	1,446		723	2,15,390
Total												
Sundry Accounts.												
Interest on Irrigation Capital Outlay incurred before 1st April 1937					11,36,688			11,50,000			10,68,200	33,54,888
Percentage from Subscribers to Service Funds on Foreign Service.	178											178
Premium on Loans	3											3
Miscellaneous	15,20,390		62,819	94,554	17,521			1,445	1,736			16,98,465
Total	15,20,571		62,819	94,554	11,54,209			11,51,445	1,736		10,68,200	60,53,534
Receipts in England—Secretary of State.												
Interest, etc., on Silver Redemption Reserve holdings appropriated to Revenue.	38,75,774											38,75,774
Interest on India Debt, remaining unclaimed for ten years, repaid by the Bank of England and the Bank of Ireland, etc.	24,136											24,136
Interest on deposits with His Majesty's Exchequer.	42,36,359											42,36,359
Other items	3,91,590											3,91,590
High Commissioner	235		224	10				111				580
Other Items			224	10				111				580
Total	85,28,364		224	10				111				85,28,729
Deduct—Refunds	39,398		3,795	338	540	4,523			7,441	196		56,131
Total Interest Receipts	1,59,15,152	16,482	93,72,263	80,66,178	17,61,586	24,99,443	11,90,954	63,41,913	17,51,681	56,833	15,02,155	4,84,74,640

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 Reserve 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 326).

5. Transfers are made to the Railways, Irrigation, Posts and Telegraphs and other Commercial Sections 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 year ended 31st March 1949.

	Amount of loan on 31st March 1949	Annual amount of interest	Amount of interest paid during the year
	Rs.	Rs.	Rs.
A—INTEREST ON ORDINARY DEBT			
(i) RUPEE DEBT			
<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	6,73,58,200	30,32,469	30,00,000
Loan, 1955—60	9,06,63,700	40,75,366	39,41,560
Loan, 1958—68	5,85,19,500	26,33,378	25,39,509
Total	22,34,71,400	1,00,56,213	94,81,071
<i>Loans bearing interest at 4 per cent—</i>			
Loan from Maharaja Scindia for State Railway	1,50,00,000	6,00,000	..
Loan, 1960—70	63,30,26,300	2,53,21,052	2,39,97,604
Total	64,80,26,300	2,59,21,052	2,39,97,604
Total carried over	87,14,97,700	3,59,77,265	3,34,78,675

No. 41-A.—ACCOUNT of INTEREST paid on the PUBLIC DEBT and OTHER OBLIGATIONS of the CENTRAL GOVERNMENT for the year ended 31st March 1949—*contd.*

	Amount of loan on 31st March 1949	Annual amount of interest	Amount of interest paid during the year
	Rs.	Rs.	Rs.
Brought forward	87,14,97,700	3,59,77,265	3,34,78,675
A—INTEREST ON ORDINARY DEBT—<i>contd.</i>			
(i) RUPEE DEBT— <i>contd.</i>			
<i>Permanent Loans—contd.</i>			
<i>Loans bearing interest at 3½ per cent.—</i>			
Loan, 1954—59	12,85,29,000	44,98,515	43,21,828
<i>Loans bearing interest at 3 per cent.—</i>			
First Development Loan, 1970—75	1,15,05,83,200	3,45,17,496	3,46,27,588
Loan, 1896-97	8,93,35,800	26,80,074	27,10,932
Victory Loan, 1957	1,14,06,89,400	3,42,20,682	3,36,79,628
Second Victory Loan, 1959—61	1,13,65,63,800	3,40,96,914	3,41,76,478
Loan, 1949—52	66,63,53,500	1,99,90,605	1,93,64,660
Loan, 1951—54	86,72,71,900	2,60,18,157	2,55,75,990
Loan, 1963—65	1,16,17,46,100	3,48,52,388	3,40,62,867
Funding Loan, 1966—68	1,10,11,78,000	3,30,35,340	3,29,28,991
Loan, 1953—55	1,14,60,58,400	3,43,81,752	3,36,45,115
Conversion Loan, 1946	2,48,91,94,538	7,46,75,836	7,35,31,167
Total	10,94,89,74,638	32,84,69,239	32,43,06,416
<i>Loans bearing interest at 2½ per cent.—</i>			
Loan, 1960	45,63,06,800	1,25,48,437	1,20,98,321
Loan, 1976	14,77,48,000	40,63,070	40,43,593
Loan 1962	75,86,72,300	2,08,63,488	1,59,37,441
Total	1,36,27,27,100	3,74,74,995	3,20,79,355
<i>Loans bearing interest at 2¼ per cent.—</i>			
Loan, 1955	20,00,50,900	59,01,272	Nil.
Loan, 1961	57,00,68,700	1,42,51,718	1,40,49,182
Bonds, 1950	35,09,47,000	87,73,675	85,68,490
Total	1,12,10,66,600	2,80,26,665	2,26,17,672
<i>Loans bearing interest at 2½ per cent.—</i>			
Loan, 1954	35,06,06,300	78,88,642	72,13,556
Total	35,06,06,300	78,88,642	72,13,556
<i>Paid in India on Loans in course of Discharge—</i>			
<i>Interest on—</i>			
6½ per cent. Treasury Bonds, 1935			6,641
6 per cent Bonds, 1933—36			300
6 per cent Bonds, 1932			1,782
6 per cent Bonds, 1930			321
5½ per cent Loan, 1938—40			138
5½ per cent War Bonds, 1928			114
5 per cent War Loan, 1929—47			3,427
5 per cent Loan, 1939—44			1,787
5 per cent Loan, 1940—43			1,350
5 per cent Loan, 1945—55			1,14,537
4 per cent Bonds, 1943			422
4 per cent Loan, 1948—55			27,21,730
4½ per cent Bonds, 1934			450
4 per cent Loan, 1934—37			28
3½ per cent Loan, 1842-43			1,08,367
3½ per cent Loan, 1854-55			86,925
3½ per cent Loan, 1865			1,63,458
3½ per cent Loan, 1879			18,864
3½ per cent Loan, 1900-1901			1,68,124
3½ per cent Loan, 1947—50			1,73,270
8 per cent Loan, 1940			103
3 per cent Bonds, 1941			6,125
3 per cent Defence Bonds, 1946			15,92,970
3 per cent Loan, 1944			18
2½ per cent Loan, 1948—52			1,33,26,066
Total			1,84,97,334
Carried over			44,25,14,836

No. 41-A.—ACCOUNT of INTEREST paid on the PUBLIC DEBT and OTHER OBLIGATIONS of the CENTRAL GOVERNMENT for the year ended 31st March 1949—*contd.*

		Amount of interest paid during the year
		Rs.
A—INTEREST ON ORDINARY DEBT— <i>contd.</i>		Brought forward 44,25,14,836
(i) RUPEE DEBT— <i>contd.</i>		
Permanent Loans— <i>contd.</i>		
<i>Discount on Rupee Loans—</i>		
Discount written off to Revenue		60,28,849
Total Interest on Permanent Loans		44,85,43,685
FLOATING LOANS		
Discount on Treasury Bills		1,36,62,034
OTHER ITEMS		
5 years' interest free Prize Bonds, 1949		11,52,202
Expenditure in connection with the issue of new loans		10,40,267
Management of Debt		25,73,255
Deduct—Amount chargeable to Indian Government Railways—Management of Railway Specific Debt		49,685
Miscellaneous		29,599
Total		47,45,638
Total Interest on Rupee Debt		46,69,51,357
Deduct—Interest realized on investment of cash balance in short term bonds, etc.		1,43,57,856
Net Interest on Rupee Debt		45,25,93,501
(ii) STERLING DEBT		
Secretary of State		
<i>Interest on Loans contracted in England under various Acts—</i>		
India 4½ per cent Stock (1950—55)	1,059,820	47,692
India 4½ per cent Stock (1958—68)	482,794	21,726
India 4 per cent Stock (1948—53) . . . . .	..	16,986
India 3½ per cent Stock (1954—59)	360,101	12,604
India 3½ per cent Stock (1931) . . . . .	..	10
India 3 per cent Stock (1948) . . . . .	..	34,060
India 3 per cent Stock (1949—52)	330,671	9,920
India 2½ per cent Stock (1926)	162,310	4,058
Accrued Interest on Indian Stocks purchased for cancellation . . . . .	..	944
<i>Interest portion of Annuities created in purchase of Railways—</i>		
East Indian Railway	4,524,469	224,259
Eastern Bengal Railway	868,071	35,745
Great Indian Peninsula Railway . . . . .	..	12,292
Madras Railway	3,195,652	121,926
Scinde Punjab and Delhi Railway	3,061,938	124,127
<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.	10,380	467
East Indian Railway New Debenture Stock, 3 per cent. . . . .	..	609
Eastern Bengal Railway Irredeemable Debenture Stock, 4 per cent.	2,439	96
South Indian Railway perpetual Debenture Stock, 4½ per cent.	4,160	187
Great Indian Peninsula Railway Irredeemable Debenture stock, 4 per cent.	21,080	843
Burma Railways 3 per cent Debenture Stock . . . . .	..	283
Total		672,519
Discount on Loans		57,72,623
Carried over		1,47,39,541
		45,25,93,501

No. 41-A.—ACCOUNT of INTEREST paid on the PUBLIC DEBT and OTHER OBLIGATIONS of the CENTRAL GOVERNMENT
for the year ended 31st March 1949—*contd.*

		Amount of interest paid during the year
		Rs.
	Brought forward	45,25,93,501
		1,47,39,541
A—INTEREST ON ORDINARY DEBT—<i>contd.</i>		
(ii) STERLING DEBT—<i>contd.</i>		
<i>Miscellaneous</i>		
Management of Debt		37,034
Other Items—		
Difference between par value and cost of India Stock purchased for cancellation		1,02,230
	Total Interest on Sterling Debt	1,48,78,805
	Total A—Interest on Ordinary Debt	46,74,72,306
B—INTEREST ON UNFUNDED DEBT		
Special Loans		6,20,163
Service Funds		3,09,097
Savings Bank Deposits		2,40,83,544
Post Office Certificates		3,02,90,000
Payments to Post Office for Savings Bank, Cash Certificate and Defence Savings Certificate work		84,52,791
<i>State Provident Funds—</i>		
General Provident Fund		44,15,786
Indian Civil Service Provident Fund		38,239
Indian Civil Service (Non-European Members) Provident Fund		6,598
Other Provident Funds		2,40,67,230
Special Deposit Accounts		52,65,700
Payments in England—		
<i>Secretary of State—</i>		
Interest on balances of the—		
Indian Civil Service Family Pension Fund		5,70,223
Indian Military Service Family Pension Fund		6,71,839
Indian Military Widows' and Orphans' Fund		1,32,671
	Total B—Interest on Unfunded Debt	9,89,22,661
	Carried over	56,63,95,187

No. 41-A.—ACCOUNT of INTEREST paid on the PUBLIC DEBT and OTHER OBLIGATIONS of the CENTRAL GOVERNMENT for the year ended 31st March 1949—*concl'd.*

	Amount of interest paid during the year
	Rs.
Brought forward	56,63,95,187
C—INTEREST ON OTHER OBLIGATIONS	
DEPRECIATION AND OTHER RESERVE FUNDS	
Railway Reserve Fund (3·2 per cent)	20,62,618
Depreciation Reserve Fund—Railways (3·2 per cent)	3,15,53,044
Railway Betterment Fund (3·2 per cent)	43,62,007
Depreciation Reserve Fund—Vizagapatam Port (3·2 per cent)	89,458
Renewals Reserve Fund—Northern India Salt Revenue (3·2 per cent)	62,421
Renewals Reserve Fund—Posts and Telegraphs (3·2 per cent)	17,64,082
General Reserve Fund—Lighthouses and Lightships (3·2 per cent)	2,19,694(b)
Depreciation Reserve Fund—Lighthouses and Lightships (3·2 per cent)	60,530(b)
Depreciation Reserve Fund Overseas Communication services	15,040
Other Items --	
Interest on Balances of Coorg	16,482
Miscellaneous	2,65,96,985
Total C—Interest on Other Obligations	6,68,02,361
Total interest on Debt and Other Obligations of the Central Government	63,31,97,548
D—TRANSFERS	
<i>Deduct</i> —Amount transferred to Commercial Departments, etc., in respect of Interest on Capital—	
Railways	(a) 22,35,31,042
Posts and Telegraphs	94,59,717
Irrigation	91,000
Salt	1,89,859
Vizagapatam Port	32,742
Other Government Commercial Departments and Undertakings	6,14,651
Interest on Capital advances to Damodar Valley Project	1,37,740
Interest paid by Provincial Governments and the Government of Coorg	1,97,59,898
Interest portion of equated payments on account of commuted value of Pensions	10,45,348
Interest portion of annuities purchased for payment of Sterling pensions	6,67,826
Total D—Transfers	25,55,29,737
Balance being Interest on Debt and Other Obligations of the Central Government (Charged)	37,76,67,761

(a) Excludes Rs. 49,685 transferred to State Railways on account of management of Railway Specific Debt (vide page 171).

(b) Differs from the corresponding figures in the Appropriation Accounts due to correction since made.

No. 41-B.—ACCOUNT of INTEREST paid on the PUBLIC DEBT and OTHER OBLIGATIONS of the Several PROVINCIAL GOVERNMENTS during the year ending 31st March 1949.

	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	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A—INTEREST ON ORDINARY DEBT											
<i>Rupees Debt.</i>											
Permanent Loans—											
Interest on—											
3 per cent Loans, 1962	..	6,51,478	..	..	5,60,380	..	..	1,56,215	1,24,953	..	14,93,020
3 per cent Loans, 1960	..	8,98,701	..	..	7,42,247	..	..	..	..	..	16,40,948
3 per cent Loans, 1955	..	3,75,536	10,59,542	..	..	..	..	1,64,565	..	..	15,99,643
3 per cent Loans, 1956	..	3,48,903	11,02,304	..	..	..	..	1,72,692	..	..	16,23,899
3 per cent Loans, 1958	..	3,38,555	10,62,358	..	9,90,673	..	..	1,60,529	..	..	25,52,145
2½ per cent Loans 1961	..	10,98,502	..	..	6,58,182	..	..	..	..	..	17,56,684
3 per cent Madras Loan, 1953	..	4,04,312	..	..	..	..	..	..	..	..	4,04,312
3 per cent Madras Loan, 1959	..	4,08,226	..	..	..	..	..	..	..	..	4,08,226
United Provinces Encumbered Estates Act Bonds.	8,42,890	..	..	..	..	..	8,42,890
1 per cent United Provinces Loan, 1961—66	5,00,762	..	..	..	..	..	5,00,762
3 per cent Central Provinces and Berar Loan 1949.	2,23,776	..	..	2,23,776
3 per cent C.P. & Berar Loan 1964	2,39,545	..	..	2,39,545
Paid in India on Loans in course of discharge—
5 per cent United Provinces Loan, 1944	613	..	..	..	..	..	613

Discount on loans . . . . .	..	..	..	..	..	..	..	30,109	..	..	30,109
Floating Loans—											
Discount on Treasury bills . . . . .	..	15,574	..	..	13,260	..	..	..	..	..	28,824
Interest on other Floating Loans . . . . .	..	1,56,296	..	2,38,355	53,869	1,44,071	11	493	94,712	18,630	7,06,437
Other Items—											
Management of Debt . . . . .	..	31,469	16,451	..	36,208	..	..	..	869	..	84,997
Miscellaneous . . . . .	..	2,514	..	..	1,954	290	..	88,911	116	..	93,785
Interest on Loans taken from the Central Government.	..	32,42,915	70,71,096	8,40,874	62,82,120	13,22,500	..	8,85,274	..	1,15,083	1,97,59,862
Total A—Interest on Ordinary Debt.	..	79,72,981	1,03,11,781	10,79,229	1,06,53,148	14,66,861	11	21,22,209	2,20,650	1,33,713	3,39,90,583
B.—INTEREST ON UNFUNDED DEBT											
Special loans . . . . .	..	20,923	82,416	..	13,400	..	..	..	..	..	1,16,739
Treasury Notes . . . . .	..	..	..	..	..	..	..	19,455	..	..	19,455
State Provident Funds—											
General Provident Fund . . . . .	..	18,15,516	18,09,386	11,21,290	15,35,174	8,55,198	7,06,021	6,19,517	3,94,504	1,95,470	90,52,076
I. C. S. Provident Fund . . . . .	..	75,391	66,220	51,311	59,228	12,447	49,998	49,811	13,176	..	3,77,582
I. C. S. (Non-European Members) Provident Fund.	..	25,530	14,764	16,302	12,667	6,825	11,212	4,356	3,936	..	95,612
Contributory Provident Fund . . . . .	..	69,950	14,154	48,358	42,030	71,464	8,146	..	163	1,121	2,55,386
Contributory Provident Pension Fund . . . . .	..	..	..	..	2,158	..	..	..	..	..	2,158
Other Miscellaneous Provident Funds . . . . .	..	..	..	124	..	8,987	..	8,029	2,974	..	20,114
Special Deposits Accounts . . . . .	..	..	..	..	..	..	328	..	..	..	328
Total B—Interest on Unfunded Debt.	..	20,07,310	19,86,960	12,37,385	16,64,657	9,54,921	7,75,705	7,01,168	4,14,753	1,96,591	99,39,450
Total carried over	..	99,80,291	1,22,98,741	23,16,614	1,23,47,805	24,21,782	7,75,716	28,23,377	6,35,403	3,30,304	4,39,30,033

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 1949—concl'd.

	Government of C. org	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
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	..	99,80,291	1,22,98,741	23,16,614	1,23,47,805	24,21,782	7,75,716	28,23,377	6,35,403	3,30,304	4,39,30,033
C—INTEREST ON OTHER OBLIGATIONS											
Interest on Deposits of Depreciation Reserves of Government Commercial Undertakings.	..	24,194	..	..	..	..	..	..	..	..	24,194
Interest on Depreciation Reserve Fund—Irrigation	3,10,943	..	..	..	..	..	3,10,943
Miscellaneous	..	25	6,688	200	..	..	..	..	..	..	6,913
Total—C—Interest on Other Obligations	..	24,219	6,688	200	3,10,943	..	..	..	..	..	3,42,050
Total Interest on Debt and Other Obligations of the Provincial Governments.	..	1,00,04,510	1,23,05,429	23,16,814	1,26,58,748	24,21,782	7,75,716	28,23,377	6,35,403	3,30,304	4,42,72,083
D—TRANSFERS											
<i>Deduct—Amount transferred to Commercial Departments, etc., in respect of Interest on Capital—</i>											
Irrigation	..	(a)1,04,15,460	42,64,000	2,39,267	1,38,79,173	53,28,000	1,90,798	..	..	18,142	3,43,34,840
Electricity Schemes	..	66,92,368	..	..	7,79,194	35,00,015	49,659	10,24,427	..	..	1,20,45,663
Other Government Commercial Departments and Undertakings.	..	2,50,299	11,374	..	..	14,368	..	..	..	..	2,76,041
Interest transferred to Forest Department	33,338	..	28,435	..	..	..	..	..	61,773
Interest Portion of Equated Payments on account of commuted value of Pensions.	2,51,798	..	1,57,312	..	..	2,47,164	58,498	..	7,14,772
Interest met from Subventions from Central Road Fund.	27,550	..	..	45,912	..	..	73,462
Interest transferred to "85-A—Capital outlay on Provincial Schemes of State Trading.	—1,12,206	..	..	..	..	27,60,000	..	..	26,47,794
Interest on Capital advances to the Damodar Valley Corporation.	66,434	..	..	44,729	..	..	..	1,11,163
Total D—Transfers	..	1,73,58,127	44,48,304	3,05,701	1,48,71,664	88,42,383	2,85,186	40,77,503	58,498	18,142	5,02,65,508
Balance being Interest on Debt and Other Obligations of the Provincial Governments (Charged).	..	—73,53,617	76,57,125	20,10,913	—22,12,916	—64,20,601	4,90,530	—12,54,128	5,76,905	3,12,162	—59,93,625
Voted	200	..	..	..	..	..	..	200

(a) Differs from the corresponding amount in account No. 30 by Rs. 16, the debit in respect of which was adjusted under "XX—Interest—Deduct—Refunds."

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 1948-49 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 5 crores from 1946-47.

No. 4.—ACCOUNT showing the APPROPRIATIONS from REVENUE during the year ended 31st March 1949 for REDUCTION OR AVOIDANCE of DEBT of the CENTRAL and PROVINCIAL GOVERNMENTS.

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	Central Government	PROVINCIAL GOVERNMENTS							TOTAL
		Government of Madras	Government of Bombay	Government of United Provinces	Government of East Punjab	Government of Central Provinces and Berar	Government of Assam	Government of Orissa	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SINKING FUNDS									
<i>Per 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	3,50,317	..	13,08,790	..	2,91,000	4,22,882	..	23,72,989
3 per cent Loans, 1955	1,87,500	24,96,000	..	..	1,75,000	..	..	28,58,500
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 Loans, 1960	4,50,000	..	11,76,872	..	..	..	..	16,26,872
2½ per cent Loans 1961	6,13,953	..	13,78,858	..	..	..	..	19,92,811
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
General Sinking Fund (Madras)	41,27,000	..	..	..	..	..	..	41,27,000
Development Loan from the Central Government	40,00,000	..	..	..	..	40,00,000
Total	65,33,360	71,65,000	1,00,44,545	..	12,43,791	4,22,882	..	2,54,09,678
OTHER APPROPRIATIONS:—									
Appropriation from Ordinary Revenues	5,00,00,000	4,34,931	*2,02,00,570	7,93,859	..	60,170	..	11,92,577	7,26,82,107
TOTAL APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT (Charged).	5,00,00,000	69,68,291	2,73,65,570	1,08,38,404	..	13,03,961	4,22,882	11,92,577	9,80,91,685

*See foot note (a) on page 39.

COMBINED FINANCE AND REVENUE ACCOUNTS OF THE

Sections F. and FF.—Civil Administration.

Revenue Rs. 27,52,45,567

 Expenditure {

 Within the Revenue Account Rs. 1,79,06,59,667

 Outside the Revenue Account Rs. 10,23,05,933

Major Head	No. of Account	Detail of Accounts	Page	Amount of each Account	
				Major Head Total	
				Revenue	Expenditure
General Administration	43	Expenditure	184	..	27,29,52,374
Audit	44	Expenditure	185	..	2,27,81,778
Administration of Justice	45	Receipts	186	2,99,83,451	..
" " " "	45-A	Expenditure	187	..	6,97,71,243
Jails and Convict Settlements	46	Receipts	188	50,08,619	..
" " " "	46-A	Expenditure	189	..	5,56,33,120
Police	47	Receipts	190	2,16,49,782	..
" " " "	47-A	Expenditure	191	..	36,92,59,645
Ports and Pilotage—					
A—Major Ports	48	Receipts	192	6,37,117	..
" " " "	48-B	Expenditure	192	..	28,86,403
B—Other Ports	48-A	Receipts	192	21,07,894	..
" " " "	48-C	Expenditure	193	..	30,75,292
Lighthouses and Lightships	49	Receipts	195	10,62,786	..
" " " "	49-A	Expenditure	195	..	10,10,574
Ecclesiastical	50	Expenditure	196	..	3,14,003
Dangs District	51	Receipts	197	18,32,288	..
" " " "	51-A	Expenditure	197	..	18,23,229
Tribal Areas	52	Expenditure	198	..	99,51,877
External Affairs	53	Expenditure	199	..	2,76,17,266
Scientific Departments	54	Expenditure	200	..	2,96,18,124
Education	55	Receipts	201	1,67,87,555	..
" " " "	55-A	Expenditure	203	..	32,79,30,345
Medical	56	Receipts	204	1,40,11,967	..
" " " "	56-A	Expenditure	205	..	10,60,75,956
Public Health	57	Receipts	206	91,19,170	..
" " " "	57-A	Expenditure	207	..	6,13,72,275
Agriculture	58	Receipts	209	4,72,11,033	..
" " " "	58-A	Expenditure	211	..	13,48,67,774
Rural Development	59	Receipts	212	7,444	..
" " " "	59-A	Expenditure	212	..	20,72,379
Veterinary	60	Receipts	213	44,48,943	..
" " " "	60-A	Expenditure	214	..	2,58,69,455
Co-operation	61	Receipts	215	27,35,019	..
" " " "	61-A	Expenditure	215	..	2,44,45,817
Industries and Supplies	62	Receipts	217	7,29,85,629	..
" " " "	62-A	Expenditure	219	..	9,96,67,546
Aviation	63	Receipts	222	31,70,946	..
" " " "	63-A	Expenditure	223	..	1,95,45,673
Broadcasting	64	Receipts	223	41,27,142	..
" " " "	64-A	Expenditure	224	..	1,31,12,692
Miscellaneous Departments	66	Receipts	225	3,83,58,782	..
" " " "	66-A	Expenditure	227	..	10,79,74,682
		Total carried over		27,52,45,567	1,78,96,29,522

Major Head	No. of Account	Detail of Accounts	Page	Revenue	Expenditure
				Rs.	Rs.
		Brought forward		27,52,45,567	1,78,96,29,522
		CAPITAL ACCOUNTS WITHIN THE REVENUE ACCOUNT			
Capital Outlay on Industrial Development	62-B	Expenditure	221	..	10,30,145
Capital Outlay on Civil Aviation	63-B	Expenditure	223	..	..
Capital Outlay on Broadcasting	64-B	Expenditure	224	..	..
		Total . . . . .		..	10,30,145
		Total Receipts and Expenditure within the Revenue Account		27,52,45,567	1,79,06,59,667
		CAPITAL ACCOUNTS OUTSIDE THE REVENUE ACCOUNT			
Capital Outlay on Vizagapatam Port	48-D	Expenditure	194	..	11,21,995
Capital Outlay on Lighthouses and Lightships	49-B	Expenditure	195	..	..
Capital Outlay on Improvement of Public Health	57-B	Expenditure	208	..	10,97,333
Capital Outlay on Schemes of Agricultural Improvement and Research	58-B	Expenditure	212	..	-1,47,78,985
Capital Outlay on Industrial Development	62-B	Expenditure	221	..	9,57,00,873
Capital Outlay on Civil Aviation	63-B	Expenditure	223	..	1,59,00,929
Capital Outlay on Broadcasting	64-B	Expenditure	224	..	32,63,788
		Total Expenditure outside the Revenue Accounts . . . . .		..	10,23,06,933

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 1940.

	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	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A—HEADS OF PROVINCES (INCLUDING GOVERNOR GENERAL, CABINET AND MINISTERS)—												
Salaries of the Governor General and Governors.	2,20,000	..	93,900	66,000	66,000	66,355	66,000	66,000	66,000	70,377	66,000	8,46,632
Secretarial Staff of Governor General and Governors.	2,84,403	..	52,084	78,080	1,42,584	83,087	54,440	79,490	43,448	1,09,625	71,895	9,99,136
Staff and Household of Governor General and Governors.	5,39,506	..	3,03,769	2,78,960	1,71,562	97,667	83,904	1,05,319	56,763	87,611	67,659	17,92,720
Sumptuary Allowance of Governor-General and Governors.	45,000	..	22,500	15,000	30,000	15,080	9,000	6,000	7,500	7,222	10,625	1,67,927
State Conveyances and Motors of the Governor General.	82,685	..	..	..	..	..	..	..	..	..	..	82,685
Expenditure from Contract allowances.	4,57,469	..	1,60,772	1,24,544	1,37,399	15,798	39,083	31,500	30,713	54,250	29,499	10,81,027
Tour Expenses	5,89,724	..	1,75,244	67,128	93,255	75,030	41,969	79,005	23,863	60,282	58,821	12,64,321
Chief Commissioners	8,93,686	1,08,247	..	..	..	..	..	..	..	..	..	10,01,933
Cabinet	12,97,157	..	..	..	..	..	..	..	..	..	..	12,97,157
Ministers . . . . .	..	..	6,36,454	5,62,425	5,45,176	4,78,024	4,49,793	7,83,099	2,80,006	5,90,162	3,32,144	46,57,283
Other charges . . . . .	..	..	11,998	..	..	..	..	..	591	..	838	13,427
Total	44,09,630	1,08,247	14,56,721	11,92,137	11,85,976	8,31,041	7,44,189	11,50,413	5,08,884	9,79,529	6,37,481	1,32,04,248
B—LEGISLATIVE BODIES—												
Indian Legislative Assembly	10,07,523	..	..	..	..	..	..	..	..	..	..	10,07,528
Provincial Legislative Assemblies . . . . .	..	..	6,61,064	5,30,104	5,02,061	10,74,114	6,19,343	8,93,920	3,01,970	1,62,601	2,62,351	50,07,538
Legislative Assembly Department	5,06,199	..	1,77,490	..	..	..	..	..	..	71,099	..	7,54,788
Provincial Legislative Councils . . . . .	..	8,261	1,67,160	65,818	..	2,54,707	..	..	..	..	..	4,95,946
Elections for Legislatures . . . . .	..	..	18,25,110	8,54,013	8,08,863	3,68,771	3,17,965	1,34,11	25,515	5,61,127	3,05,204	52,00,749
Total	15,13,727	8,261	28,30,824	14,49,935	13,10,914	16,97,592	9,37,308	10,28,121	3,27,485	7,94,827	5,67,555	1,24,66,549
Total carried over	59,23,357	1,16,508	42,87,545	26,42,072	24,96,890	25,28,633	16,81,497	21,78,534	8,36,369	17,74,356	12,05,036	2,56,70,797

F. and P.F.—Civil Administration.

ALL AND PROVINCIAL GOVERNMENTS IN INDIA, FOR THE YEAR 1948-49.

No. 43.—ACCOUNT of EXPENDITURE connected with GENERAL ADMINISTRATION for the year ended 31st March 1949—contd.

	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	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	59,23,357	1,16,508	42,87,545	26,42,072	24,90,890	25,28,633	16,81,497	21,78,534	8,30,369	17,74,356	12,05,030	2,56,70,797
C—SECRETARIAT AND HEAD-QUARTERS ESTABLISHMENTS												
Civil Secretariats	6,02,37,477	..	38,78,756	63,24,008	50,02,235	64,69,033	28,13,566	29,42,701	17,98,233	14,16,880	21,62,493	9,30,45,382
Public Service Commissions	15,25,450	..	2,78,905	1,68,532	1,73,390	3,54,767	1,92,327	88,729	98,056	98,182	27,335	30,06,673
Boards of Revenue, Financial Commissioners and Establishments.	..	..	4,31,192	24,533	2,30,247	3,77,602	7,61,068	1,56,358	73,097	4,554	..	20,58,651
Directors of Land Records and Agriculture.	..	..	..	67,668	..	..	..	..	..	46,954	..	1,14,822
Inspectors General of Stamps, Registration and Excise.	..	..	..	..	..	..	..	31,045	..	..	..	31,045
Agent for Government Consignments.	..	..	15,400	..	..	..	..	..	..	..	..	15,400
Local Fund Audit Establishments	..	..	4,89,314	2,75,790	2,98,790	3,44,501	1,37,381	1,43,820	2,70,950	88,057	60,587	21,09,190
Total	6,17,62,927	..	50,93,567	68,60,531	57,04,662	75,45,903	-39,04,342	33,62,653	22,40,336	16,54,627	22,50,415	10,03,70,963
D—COMMISSIONERS . . . . .	..	..	..	5,63,827	3,20,490	7,84,463	2,69,806	4,45,574	2,85,070	15,733	2,82,345	29,67,308
E—DISTRICT ADMINISTRATION—												
General Establishments	15,55,558	1,01,423	54,43,052	64,64,562	70,41,983	1,39,82,695	63,74,448	70,20,325	33,24,267	20,07,123	16,58,285	5,49,73,721
Sub-Divisional Establishments	11,927	28,285	30,71,015	61,09,745	13,07,372	61,02,336	5,38,574	9,60,996	21,95,638	2,32,793	2,80,399	2,08,39,080
Other Establishments	1,41,376	..	3,69,77,029	91,97,829	3,37,800	18,15,227	8,83,699	7,04,517	43,51,664	4,03,349	11,87,002	5,59,99,492
Defunct—Establishment charges recovered from other Governments, Departments, etc.	..	..	..	42,32,382	..	..	26,142	..	..	69,767	..	43,28,291
Total	17,08,861	1,29,708	4,54,91,096	1,81,03,581	90,07,645	2,26,84,721	80,40,385	91,31,412	1,01,56,639	25,89,231	34,08,031	13,04,51,310
F—WORKS—												
Original Works	5,52,621	..	..	..	..	63,388	..	2,829	5,109	3,016	5,950	6,32,913
Repairs . . . . .	..	..	..	..	..	3,84,664	22,089	1,79,352	62,203	10,393	..	6,58,701
Total	5,52,621	..	..	..	..	4,48,052	22,089	1,82,181	67,312	13,409	5,950	12,91,614

G—MISCELLANEOUS—

Payments to His Majesty's Treasury as the Indian Government's share of the cost of the late India Office now in the United Kingdom Ministry of Commonwealth Relations.

28,66,667

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

23,327

Discretionary grants by Heads of Provinces, etc.

..

1,400

70,035

24,999

69,715

11,967

4,204

2,81,614

35,100

19,600

99,298

6,17,932

Court of Wards

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1,59,261

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1,59,261

Expenditure from Rural Reconstruction Grants.

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540

8,81,582

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1,941

8,425

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8,37,488

Rehabilitation Programme .

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84,205

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84,205

Miscellaneous

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26,07,309

37,252

8,10,388

55,069

721

32,018

2,70,900

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4,045

38,17,702

Post War Development . .

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1,96,577

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18,95,048

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6,04,740

26,96,365

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

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2,73,286

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2,73,286

Total .

28,89,984

1,400

24,04,598

10,90,410

9,64,308

2,26,297

4,925

22,10,621

3,09,425

19,600

7,08,083

1,08,29,661

Carried over .

7,28,37,760

2,47,616

5,72,76,806

28,696,594

1,81,73,505

3,34,33,606

1,36,53,238

1,70,65,401

1,36,10,081

60,51,223

75,77,515

26,86,23,345

F. and F.F.—Civil Administration.

No. 43—ACCOUNT of EXPENDITURE connected with GENERAL ADMINISTRATION for the year ended 31st March 1949 — *concl'd.*

	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 Centra Provinces and Berar	Government of Assam	Government of Orissa	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	7,28,37,760	2,47,616	5,72,76,806	2,86,96,594	1,81,73,505	3,34,33,606	1,36,53,238	1,70,65,401	1,36,10,081	60,51,223	75,77,515	26,86,23,345
CHARGES IN ENGLAND—												
<i>A—Secretary of State—</i>												
Leave Salaries and Deputation Pay.	..	..	..	..	..	..	..	..	..	2,733	..	2,733
Other Charges	469	..	..	..	..	..	..	..	..	..	..	469
<i>B—High Commissioner for India—</i>												
Share of the cost of High Commissioner's Establishment debitable to Provincial Governments.	..	693	89,880	1,66,187	..	1,11,267	58,000	50,987	43,867	30,614	..	5,51,495
Leave salaries and deputation pay	7,00,510	..	5,20,613	2,84,269	56,413	6,87,826	57,144	3,13,322	1,83,365	2,09,543	..	30,13,005
Sterling Overseas Pay	31,011	..	20,062	3,667	..	9,277	133	1,240	4,800	6,368	880	77,438
Appointments to Indian Services	1,838	..	..	..	..	..	..	..	..	..	..	1,838
Stores for India	4,720	..	2,96,492	..	..	..	..	..	..	..	..	3,01,212
Other charges	3,08,654	..	971	3,375	1,397	9,279	1,040	157	332	247	7,120	3,32,572
Salaries & Expenses of High Commissioner's Department.	..	..	..	..	48,267	..	..	..	..	..	..	48,267
Total—Charges in England	10,47,202	693	9,28,018	4,57,498	1,06,077	8,17,649	1,16,317	3,65,706	2,32,364	2,49,505	8,000	43,29,029
Total G—Miscellaneous	39,37,196	2,093	33,32,616	15,47,908	10,70,385	10,43,946	1,21,242	25,76,327	5,41,789	2,69,105	7,16,083	1,51,58,690
TOTAL EXPENDITURE UNDER GENERAL ADMINISTRATION	7,38,84,962	2,48,309	5,82,04,824	2,91,54,092	1,82,79,582	3,42,51,255	1,37,69,555	1,74,31,107	1,38,42,445	63,00,728	75,85,515	27,29,52,374
Charged	48,08,529	} 2,48,309 {	17,72,380	9,98,845	10,55,824	14,01,012	7,62,197	8,76,084	5,57,980	12,84,225	4,56,612	
Voted	6,90,76,433		5,64,32,444	2,81,55,247	1,72,23,758	3,28,50,243	1,30,07,358	1,65,55,023	1,32,84,465	50,16,503	71,28,903	

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 Organisation of the Ministry of Industry and Supply, 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 year ended 31st March 1949.

	Central Government
	Rs.
Auditor General	5,24,655
Officers of the Indian Audit Department—	
Civil	26,99,504
Posts and Telegraphs	4,08,099
Railways	3,78,912
Accounts and Audit Offices—	
Civil	2,11,09,601
Posts and Telegraphs	59,57,263
Railways	16,37,959
Deduct—Establishment charges recovered from—	
Posts and Telegraphs	63,65,362
Railways	20,16,871
Other Governments, Departments, etc.	18,41,520
Charges in England—	
A.—Secretary of State—	
Auditor of Indian Home Accounts and his establishment	2,81,340
B.—High Commissioner for India—	
Leave salaries and deputation pay	5,512
Other charges	6,213
Deduct—Establishment charges recovered from other Governments, Departments etc.	3,527
Total Expenditure of the Audit Department	2,27,81,778
Charged	65,488
Voted	2,27,16,290

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 consists 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 1949.

	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	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Sale proceeds of unclaimed and escheated property.	1,07,078	1,230	1,88,148	2,92,846	1,38,404	1,58,528	2,07,988	46,741	90,612	46,377	20,193	12,98,148
Court fees realized in cash . . .	—553	..	2,99,536	89,031	21,127	1,89,757	4,462	58,981	1,32,391	1,880	8,682	8,05,294
General fees, fines and forfeitures .	6,31,136	10,117	64,83,125	61,73,193	33,85,394	42,81,218	20,09,855	13,09,282	15,11,148	2,73,755	3,30,318	2,63,98,541
Pledership, etc., examination fees	..	..	..	11,229	4,607	1,469	..	7,423	..	75	1,154	25,957
Receipts of the Federal Court . . .	41,548	..	..	..	..	..	..	..	..	..	..	41,548
Receipts of the Official Assignee . .	..	..	38,174	60,154	1,28,959	..	..	..	..	..	..	2,27,287
Receipts of the Official Receiver, Calcutta.	..	..	..	..	61,907	..	..	..	..	..	..	61,907
Miscellaneous fees and fines:—												
Record Room receipts . . . . .	..	..	3,878	3,80,999	1,082	6,472	34,850	5	1,617	..	..	4,28,903
Other receipts	17,018	..	3,52,712	3,62,309	2,32,836	68,030	21,926	25,771	1,21,180	225	3,261	12,05,268
Recoveries of overpayments	250	28	9,294	1,42,983	5,774	61,521	4,047	5,698	407	1,286	63	2,31,351
Collection of payments for services rendered.	1,200	351	21,150	26,730	12,769	2,392	4,663	6,227	6,783	718	437	83,420
Miscellaneous	20,839	3,579	2,88,537	2,05,932	84,834	1,63,886	18,245	1,22,106	28,518	2,628	8,756	9,47,860
Receipts in England—												
High Commissioner . . . . .	..	..	..	..	204	244	9,903	..	..	..	..	10,351
<i>Deduct—Refunds</i>	1,27,075	1,667	3,72,543	2,40,663	1,40,102	4,86,812	1,30,896	1,48,827	1,03,054	21,531	9,209	17,82,379
TOTAL RECEIPTS UNDER ADMINISTRATION OF JUSTICE.	6,91,441	13,638	73,12,011	75,04,743	39,37,795	44,46,705	21,85,041	14,33,407	17,89,602	3,05,413	3,63,655	2,99,83,451

No. 45-A—ACCOUNT of EXPENDITURE under ADMINISTRATION of JUSTICE for the year ended 31st March 1949.

	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.
Federal Court	4,98,099	..	..	..	..	..	..	..	..	..	..	4,98,099
High Courts and Chief Courts . . . . .	..	..	15,53,103	17,95,210	23,43,123	18,19,853	9,75,040	11,10,466	6,07,721	1,94,296	5,56,952	1,09,55,764
Law Officers	1,80,448	2,160	5,13,782	6,06,391	4,44,099	6,80,741	2,51,763	6,36,651	3,48,945	1,01,712	99,030	38,45,672
Administrator General and Official Trustee	400	..	56,180	79,910	2,88,857	18,388	20,396	7,711	..	1,820	..	4,73,722
Sheriff and Reporter, Bombay . . . . .	..	..	..	76,793	..	..	..	..	..	..	..	76,793
Official Assignee, . . . . .	..	..	88,007	1,37,735	1,09,304	..	..	..	..	..	..	3,35,046
Official Receiver, Calcutta . . . . .	..	..	..	..	88,150	..	..	..	..	..	..	88,150
Coroner's Court . . . . .	..	..	..	21,670	8,225	..	..	..	..	..	..	29,895
Presidency Magistrates' Courts . . . . .	..	..	2,58,870	8,26,510	4,56,619	..	..	..	..	..	..	15,41,999
Judicial Commissioner	57,343	18	..	..	..	..	..	..	..	..	..	57,361
Civil and Sessions Courts	5,57,315	67,227	85,85,115	72,33,292	44,97,271	83,74,951	23,44,052	49,25,989	20,25,174	2,72,974	6,82,620	3,95,65,980
Courts of Small Causes	1,06,074	..	1,33,387	6,24,529	3,78,359	3,11,118	83,431	..	..	..	..	16,36,898
Criminal Courts	4,81,155	8,621	37,45,847	26,20,260	25,443	..	3,09,055	9,23,586	4,89,532	5,57,488	2,56,800	94,17,787
Pledership and Mukhtearship examination charges . . . . .	..	..	..	1,399	7,467	..	..	906	..	500	..	10,272
Expenditure connected with the trial of offences under the Enemy Agents Ordinance, 1943	5,40,922	..	..	..	..	..	..	..	..	..	..	5,40,922
Expenditure connected with the trial of offences under the Criminal Law Amendment Ordinance, 1943 . . . . .	..	..	..	..	..	1,45,890	..	..	..	..	..	1,45,890
Charges in England—												
Secretary of State—												
Allowances to Indian Members of the Judicial Committee of the Privy Council	20,013	..	..	..	..	..	..	..	..	..	..	20,013
Other charges . . . . .	..	..	..	11	..	..	..	..	..	..	5,288	5,299
High Commissioner—												
Leave salaries and deputation pay	8,966	..	56,308	13,564	26,603	1,03,410	9,936	72,811	94,892	17,760	..	4,04,250
Sterling Overseas Pay . . . . .	..	..	4,800	3,999	..	4,800	..	..	..	..	..	13,599
Other Charges	14,601	..	7,617	27,261	23,596	17,983	2,768	9,065	2,615	2,326	..	1,07,832
TOTAL EXPENDITURE UNDER ADMINISTRATION OF JUSTICE	24,45,336	78,026	1,50,03,026	1,40,68,534	86,97,116	1,14,77,134	39,96,441	76,87,185	35,08,879	11,48,876	16,00,690	6,97,71,243
Charged	5,57,496	78,026	16,92,576	20,36,337	23,99,092	18,68,060	10,15,112	11,56,232	6,78,075	2,16,269	5,72,102	
Voted	18,87,840		1,83,10,450	1,20,32,197	62,98,024	96,09,074	29,81,329	65,30,953	28,90,804	9,32,607	10,28,588	

F. and FF.—Civil Administration.

CENTRAL AND PROVINCIAL GOVERNMENTS IN INDIA, FOR THE YEAR 1948-49.

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 1949.

	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	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Jails	2,1027	240	1,41,132	1,50,519	1,37,816	4,94,421	20,110	5,262	14,087	6,682	3,082	9,94,376
Jail manufactures	91,316	1,344	14,36,753	5,12,578	3,53,784	6,04,357	78,529	7,19,329	88,738	14,678	51,200	39,52,606
Recoveries of overpayments . . . . .	..	..	15,356	8,668	337	34,351	10,494	21,945	1,117	1,027	6	93,241
Collection of payments for services rendered.	..	..	6,355	872	545	92	2,538	1,655	1,026	..	480	13,563
Deduct—Refunds	646	..	386	1,305	100	28,620	13,317	39	..	256	..	45,169
TOTAL RECEIPTS UNDER JAILS AND CONVICT SETTLEMENTS.	1,11,697	1,584	15,99,210	6,71,332	4,92,382	11,04,601	97,794	7,48,152	1,04,968	22,131	54,768	50,08,619

No. 46-A—ACCOUNT of EXPENDITURE connected with JAILS and CONVICT SETTLEMENTS for the year ended 31st March 1949.

	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	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Jails	10,19,907	21,919	96,19,545	89,82,802	61,13,582	1,13,89,066	40,00,175	76,68,253	25,00,011	14,00,188	9,89,536	5,17,04,984
Jail manufactures	79,390	84	13,70,755	2,34,531	3,92,894	5,07,665	1,81,657	5,28,737	1,03,297	18,739	65,606	34,83,355
Charges on account of persons confined or detained in Jails outside the Province . . . . .	..	3,894	395	..	..	..	134	..	391	..	..	4,814
Works . . . . .	..	..	7,359	..	..	3,37,223	23,458	..	..	26,307	..	3,94,347
Charges in England—												
<i>High Commissioner—</i>												
Leave salaries and deputation pay.	..	..	14,761	11,191	5,038	2,330	..	..	2,916	..	..	36,236
Stores for India	11	..	9,338	..	..	..	..	..	..	..	..	9,349
Other charges . . . . .	..	..	4	..	..	4	27	..	..	..	..	35
TOTAL EXPENDITURE UNDER JAILS AND CONVICT SETTLEMENTS.	10,99,308	25,897	1,10,22,157	72,28,524	65,11,514	1,22,36,288	42,05,451	81,96,990	26,06,615	14,45,234	10,55,142	5,56,33,120
Charged . . . . .	..	..	..	..	..	..	..	..	..	29,062	..	..
Voted	10,99,308	25,897	1,10,22,157	72,28,524	65,11,514	1,22,36,288	42,05,451	81,96,990	26,06,615	14,16,172	10,55,142	..

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 on 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 1949.

	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	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Contribution for Railway Police . .	..	..	8,55,235	11,85,548	..	23,27,517	..	..	2,72,496	..	..	46,40,798
Police supplied to Railways . .	21,961	..	3,769	..	2,994	..	..	..	..	..	..	28,724
Police supplied to public departments, private companies and persons.	42,428	..	63,018	892	29,485	..	48	26,124	..	8,807	43	1,70,845
Receipts and recoveries on account of Presidency Police.	..	..	4,44,892	13,45,853	7,48,102	..	..	..	..	..	..	25,38,847
Recoveries on account of Village Police.	..	..	..	..	..	..	..	9,57,029	..	..	25,892	9,82,921
Cash receipts under the Arms Act	11,580	..	11,019	1,63,307	81,149	2,46,032	2,63,932	..	..	7	16,478	7,93,504
Fees, fines and forfeitures . .	10,857	..	28,150	3,16,683	82,009	1,46,094	3,557	2,25,010	26,111	..	668	7,89,139
Recoveries of overpayments . .	22,028	4,046	84,783	12,25,128	27,041	4,47,135	3,92,170	69,614	24,970	12,678	9,104	29,18,697
Collection of payments for services rendered.	29,514	624	2,36,933	86,697	7,705	40,59,333	5,77,544	38,490	81,471	4,190	43,088	51,65,589
Miscellaneous	2,96,220	311	2,25,431	10,28,140	4,06,809	8,92,534	92,528	2,15,130	7,70,739	1,13,648	46,263	40,87,653
Receipts in England—												
High Commissioner	4,589	..	..	33	2,82,484	7,467	10,156	2,538	..	1,508	..	3,08,775
Deduct—Refunds	1,605	..	1,968	64,681	11,938	1,796	1,117	88,712	1,805	505	1,531	1,75,708
TOTAL RECEIPTS UNDER POLICE . .	4,37,572	4,881	19,51,262	52,87,600	16,05,840	81,24,316	13,38,818	14,45,223	11,73,982	1,40,333	1,39,955	2,16,49,782

No. 47-A—ACCOUNT of EXPENDITURE under POLICE during the year ended 31st March 1949.

BHARUCHA—26

F. and P. Civil Administration.

	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.
Presidency Police	14,43,765	..	39,84,274	1,69,30,891	1,46,82,401	..	..	..	..	..	..	3,70,21,331
Superintendence	71,074	..	5,94,360	5,17,555	4,36,750	6,44,666	3,42,998	5,11,657	2,20,417	1,51,073	2,27,135	37,17,685
District Executive Force	1,29,58,525	2,58,924	4,74,26,815	4,28,16,463	2,28,80,256	4,83,25,082	2,54,01,788	1,95,89,593	1,68,19,580	55,19,863	53,92,401	24,73,89,290
Police Training Schools & Colleges.	1,94,473	..	4,80,936	4,38,826	3,25,916	5,89,955	2,90,955	2,78,570	1,74,153	43,198	1,16,153	29,32,635
Village Police . . . . .	..	..	16,744	..	..	21,73,683	..	22,35,496	..	..	3,43,135	47,69,058
Special Police	11,93,750	..	83,68,053	3,420	7,05,347	1,77,44,755	..	65,91,913	..	..	7,65,619	8,53,72,857
Home Guards . . . . .	..	..	7,96,098	23,41,940	..	..	..	17,35,924	21,21,721	18,95,794	..	88,91,477
Railway Police	9,55,600	..	19,54,560	27,62,604	4,50,150	30,08,492	4,30,896	7,51,932	7,97,533	2,00,677	1,32,838	1,14,45,322
Criminal Investigation Department	..	5,131	12,73,723	41,25,339	14,45,229	15,50,969	7,97,372	12,20,337	4,99,001	5,91,035	3,67,910	1,18,76,046
Transfers to the General Police Fund	..	..	..	..	..	..	..	23	..	..	..	23
Miscellaneous	12,812	..	1,200	..	..	53,277	41,720	1,38,607	..	3,600	5,748	2,56,964
Works . . . . .	..	..	21,018	84,272	7,23,712	12,32,564	2,41,172	63,510	..	11,10,578	4,930	34,81,756
Charges in England—												
<i>Secretary of State</i>												
Leave salaries and deputation pay	..	..	..	..	..	..	..	..	..	5,855	..	5,855
<i>High Commissioner</i>												
Leave salaries and deputation pay	52,875	..	2,65,297	3,75,202	1,49,751	4,98,650	32,110	3,04,354	2,07,257	1,42,424	5,812	20,33,732
Sterling Overseas Pay	4,865	..	12,502	3,094	11,698	12,357	6,254	3,400	11	2,591	4,494	61,266
Stores for India . . . . .	..	..	1,052	..	..	40	..	..	..	76	..	1,168
Other charges . . . . .	..	..	510	1,265	343	..	..	1,062	..	..	..	3,180
TOTAL EXPENDITURE UNDER POLICE	1,68,87,739	2,64,055	6,51,97,142	7,04,00,411	4,17,91,553	7,58,34,490	2,75,85,265	3,34,26,378	2,08,39,673	96,66,764	73,66,175	36,92,59,645
Charged . . . . .	..	..	..	..	..	..	..	..	..	1,80,714	..	..
Voted	1,68,87,739	2,64,055	6,51,97,142	7,04,00,411	4,17,91,553	7,58,34,490	2,75,85,265	3,34,26,378	2,08,39,673	94,86,050	73,66,175	..

CENTRAL AND PROVINCIAL GOVERNMENTS IN INDIA, FOR THE YEAR 1948-49.

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 Accounts

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 year ended 31st March 1949.

	Central Government
	Rs.
A.—MAJOR PORTS—CENTRAL	
(1) BENGAL PILOT SERVICE—	
Pilotage receipts	4,84,076
Miscellaneous	97,876
Receipts in England—	
High Commissioner	2,774
Total Bengal Pilot Service	5,84,726
(2) OTHER RECEIPTS—	
Survey fees	1,11,779
Fees for engagement and discharge of seamen	2,01,806
Freights, Passages & tonnage	—4,53,000
Fees for registration of vessels	5,503
Examination fees and miscellaneous	1,68,851
Miscellaneous	18,927
Deduct—Refunds	1,475
Total Other Receipts	52,391
TOTAL RECEIPTS A.—MAJOR PORTS	6,37,117

No. 48-A.—ACCOUNT of RECEIPTS from PORTS and PILOTAGE—B.—OTHER PORTS, for the year ended 31st March 1949.

	Central Government	Government of Bombay	Government of West Bengal	Government of Assam	Government of Orissa	Total
B.—OTHER PORTS—						
Registration and other fees . . . . .	..	..	3,457	295	24	3,876
Freight, Passage & Tonnage	19,62,136	..	..	..	..	19,62,136
Miscellaneous	82,559	4,949	54,885	128	209	1,42,730
Deduct—Refunds . . . . .	..	..	848	..	..	848
Total Receipts B.—Other Ports	20,44,695	4,949	57,494	523	233	21,07,894

No. 48-B.—ACCOUNT of EXPENDITURE under PORTS AND PILOTAGE—A.—MAJOR PORTS, for the year ended 31st March 1949.

	Central Government
	Rs.
A.—MAJOR PORTS—CENTRAL—	
(1) BENGAL PILOT SERVICE—	
(a) Capital Account—	
Expenditure to end of 1948-49	7,38,302
(b) Revenue Account—	
Pay and allowances of officers and men afloat	97,240
Victualling allowances of officers and men afloat	14,224
Purchase of stores	49,852
Repairs and maintenance	1,24,802
Pilotage and Pilot establishments	3,15,239
Charges in England—	
High Commissioner—	
Leave salaries and deputation pay	1,26,435
Sterling Overseas Pay	9,254
Total Revenue Account	7,37,046
TOTAL BENGAL PILOT SERVICE	7,37,046
(2) OTHER CHARGES—	
Direction (Headquarters Establishments)	2,04,798
Nautical and Engineering College	69,671
Principal officers and their establishments	4,23,641
Shipping offices	4,91,128
Ship Survey Department	2,15,249
Training Ship	6,94,381
Miscellaneous	4,609
Deduct—Establishment charges recovered from other Governments, Departments, etc.	65,865
Charges in England—	
High Commissioner—	
Leave salaries and deputation pay	94,285
Sterling Overseas Pay	6,466
Govt. Scholarships	250
Stores for India	348
Other charges	10,416
TOTAL OTHER CHARGES	21,49,357
TOTAL EXPENDITURE A.—MAJOR PORTS—Voted	28,86,403

No. 48-C.—ACCOUNT of EXPENDITURE under PORTS and PILOTAGE—B—OTHER PORTS, for the year ended 31st March 1949.

	Central Government (a)	Government of Madras	Government of Bombay	Government of West Bengal	Government of Orissa	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
B—OTHER PORTS—						
Charges for Pooled Launches . . . . .	..	..	..	2,43,964	..	2,43,964
Pilotage and Pilot establishment . . . . .	..	..	..	..	22	22
Ports establishments	21,19,007	..	5,168	55,975	..	21,80,150
Miscellaneous shore Establishment	6,36,741	..	..	..	..	6,36,741
Miscellaneous . . . . .	..	556	11,000	1,200	1,486	14,242
Charges in England—						
<i>High Commissioner—</i>						
Cost of Publications . . . . .	..	173	..	..	..	173
TOTAL EXPENDITURE B—OTHER PORTS— (Voted)	27,55,748	729	16,168	3,01,139	1,508	30,75,292

(a) Represents transactions relating to the Andaman and Nicobar Islands.

No. 48-D.—ACCOUNT of CAPITAL OUTLAY ON VIZAGAPATAM PORT during and to end of the year 1948-49.

	Expenditure during the year	Expenditure to end of the year
Central Government	Rs.	Rs.
Land	29,133	1,18,04,508
Waterways	638	1,39,06,787
Docks and Berths	1,69,126	34,47,713
Broad Gauge Railways	38,531	12,43,761
Ferries . . . . .	..	2,18,440
Manganese Facilities	21,692	5,66,681
Plant . . . . .	..	14,27,448
Floating Craft	3,10,196	38,60,228
Buildings	5,58,386	26,68,105
Suspense	-5,707	63,072
Total Expenditure outside the Revenue Account (Voted)	11,21,995	*3,92,06,723

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 during 1948-49.

*Capital Expenditure to end of the year is provisional pending closing of the pre-partition account.

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 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).

No. 49.—ACCOUNT of RECEIPTS from LIGHTHOUSES and LIGHTSHIPS for the year ended 31st March 1949.

	Central Government
	Rs.
Light dues	7,77,722
Miscellaneous	2,88,488
<i>Deduct—Refunds</i>	3,424
TOTAL RECEIPTS FROM LIGHTHOUSES AND LIGHTSHIPS	10,62,786

No. 49-A—ACCOUNT of EXPENDITURE under LIGHTHOUSES and LIGHTSHIPS within the Revenue Account during the year ended 31st March 1949.

	Central Government
	Rs.
I—Capital Account—	
Capital outlay financed from Ordinary Revenues (<i>vide</i> details in Account No. 49-B).	..
II—Revenue Account—	
Direction	1,29,089
Lighthouses—Working expenses	3,32,765
Lightships—Working expenses	1,96,754
Cost of Accounts and Audit	8,235
Pensionary and Provident Fund charges	13,086
Contribution to Depreciation Reserve Fund	54,221
Contribution to the General Reserve Fund	2,75,984
Charges in England—	
<i>High Commissioner—</i>	
Stores for India	400
Other charges	40
Total Revenue Accounts	10,10,574
TOTAL EXPENDITURE UNDER LIGHTHOUSES AND LIGHTSHIPS (Voted).	10,10,574

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 and to end of the year 1948-49.

	Expenditure during the year	Expenditure to end of the year
	Rs.	Rs.
CENTRAL GOVERNMENT		
Lighthouses . . . . .	..	40,99,078
Lightships . . . . .	..	14,50,718
Tools, Plant and Equipment . . . . .	..	39,788
Stock and Suspense	2,103	43,237
Total	2,103	56,32,821
<i>Deduct—Amount financed from General Reserve Fund—Lighthouses and Lightships.</i>	2,103	11,46,186
<i>Deduct—Amount financed from Additions and Replacements Reserve Fund.</i>	..	2,93,788
<i>Deduct—Amount financed from Depreciation Reserve Fund.</i>	..	35,800
NET—AMOUNT FINANCED FROM ORDINARY REVENUES.		41,57,053(a)

(a) Includes the entire progressive expenditure as on 14th August, 1947, brought forward provisionally, pending the determination of the share relating to the Indian Dominion. The Capital Expenditure up to 14th August, 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. Amounts 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 year ended 31st March 1949.

	Central Government
	Rs.
Ecclesiastical establishments—	
Church of India	7,29,745
Church of Scotland	1,00,442
Roman Catholic Church	10,399
Other Charges	1,08,267
Cemetery establishment	68,508
Miscellaneous Ecclesiastical charges	2,61,576
Works	17,671
Charges in England—	
<i>Secretary of State—</i>	
Other charges	290
<i>High Commissioner—</i>	
Leave salaries and deputation pay	4,87,342
Sterling Overseas Pay	12,381
TOTAL CHARGES	18,16,620
Deduct—Charges recovered from other Departments—	
Railways	2,68,800
Defence	6,94,900
Deduct—Charges recovered from Pakistan Government	5,38,917
TOTAL ECCLESIASTICAL CHARGES—(Voted)	3,14,003

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 Dangs. To implement this condition the Government of Bombay decided to record the receipt and payments relating to this area under these major heads. They have also created a reserve fund called "Dangs District Reserve Fund" vide page 337. The difference between the receipt 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 1949.

		Government of Bombay
		Rs.
Dangs Receipts		18,32,288
Total Receipts under Dangs District		(a) 18,32,288

No. 51-A.—ACCOUNT OF EXPENDITURE connected with DANGS DISTRICT for the year ended 31st March 1949.

		Government of Bombay
		Rs.
Dangs Expenditure		10,62,736
Transfer to the Dangs Dist. Reserve Fund		7,60,491
Total Expenditure under Dangs District—(Voted)		(a) 18,23,229

(a) Excess of receipts over expenditure during 1948-49 was adjusted in the accounts for 1949-50.

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 year ended 31st March 1949.

										Central Government
										Rs.
A—FRONTIER WATCH AND WARD—										
Frontier Constabulary and Militia—										
Assam Rifles	..	..	..	..	..	..	..	..	..	71,30,528
Total										71,30,528
 Buildings and Communications—										
Works	..	..	..	..	..	..	..	..	..	2,01,377
Establishment	..	..	..	..	..	..	..	..	..	27,309
Tools and Plant	..	..	..	..	..	..	..	..	..	3,488
Total										2,32,174
Total A—Frontier Watch and Ward										73,62,702
 B—OTHER CHARGES—										
Political and Administrative Charges	..	..	..	..	..	..	..	..	..	12,89,400
Works	..	..	..	..	..	..	..	..	..	2,16,147
Economic Development of Tribal Areas	..	..	..	..	..	..	..	..	..	6,96,572
Miscellaneous Expenditure	..	..	..	..	..	..	..	..	..	3,72,182
Total B—Other Charges										25,73,301
 C—CHARGES IN ENGLAND—										
Secretary of State—										
Leave salaries and deputation pay	..	..	..	..	..	..	..	..	..	4,734
High Commissioner—										
Sterling overseas pay	..	..	..	..	..	..	..	..	..	11,140
Total C—Charges in England										15,874
Total Expenditure under TRIBAL AREAS (Voted)										99,51,877

35—EXTERNAL AFFAIRS.

The great bulk of the expenditure classified under this major head relates to (i) the 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 the United Kingdom 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 year ended 31st March 1949.

	Central Government
Embassies and Missions abroad	Rs. 77,23,491
High Commissioners and Agents in other countries	33,54,720
Other diplomatic and administrative charges	39,78,819
Emigration (outside India)	2,09,713
Subsidies—	
Bhutan subsidy	2,00,000
Entertainment charges	1,32,948
Special diplomatic expenditure	13,00,311
Works	17,245
Refugees and State Prisoners—	
Charges in connection with the late Ex-Amir of Afghanistan	267
Kabul Refugees and State Prisoners	1,37,261
Other Refugees and State Prisoners	2,463
Total Refugees and State Prisoners	1,39,991
Miscellaneous	66,61,579
Charges in England—	
Secretary of State—	
Leave salaries and deputation pay	7,007
Miscellaneous	147
High Commissioner—	
High Commissioner's Establishments, etc.	43,58,441
<i>Deduct</i> —Share of cost of the High Commissioner's establishment debitable to Provincial Governments	4,67,146
Total High Commissioner	38,91,295
Total Expenditure under External Affairs (Voted)	2,76,17,266

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 1949.

	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	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Survey of India	64,49,049	..	..	..	..	..	..	..	..	..	64,49,049
Botanical Survey	1,44,437	..	..	..	..	..	..	..	..	..	1,44,437
Zoological Survey	3,58,988	..	..	..	..	..	..	..	..	..	3,58,988
Geological Survey	21,36,896	..	..	..	..	..	..	..	..	..	21,36,896
Deptt. of Scientific Research	3,97,102	..	..	..	..	..	..	..	..	..	3,97,102
Mines Department	10,51,306	..	..	..	..	..	..	95,979	..	..	11,47,285
Archaeological Department	19,99,552	..	..	..	..	..	..	..	..	..	19,99,552
Grants-in-aid and Donations to Scientific Societies and Institutes.	75,71,718	1,300	36,036	48,780	..	400	12,729	..	1,000	5,400	76,77,363
Meteorological Department	70,13,954	..	..	..	..	..	..	..	..	..	70,13,954
Museums	80,100	1,47,698	1,54,312	..	1,52,124	2,381	42,953	32,984	11,495	13,869	6,37,916
Anthropological Survey	4,28,435	..	..	..	..	..	..	..	..	..	4,28,435
Works . . . . .	..	..	..	..	1,199	..	..	..	..	..	1,199
Post War Reconstruction and Development Programmes.	..	..	3,29,338	..	..	..	..	..	..	..	3,29,338
Charges in England—											
<i>High Commissioner—</i>											
Leave salaries and deputation pay	2,75,628	2,720	..	..	..	..	..	..	..	..	2,78,348
Sterling Overseas Pay	33,111	..	..	..	..	..	..	..	..	..	33,111
Stores for India	5,03,225	161	..	..	..	..	..	..	..	..	5,03,386
Appointments to Indian Services	2,196	..	..	..	..	..	..	..	..	..	2,196
Other charges	41,394	..	..	..	..	..	..	..	..	..	41,394
Government Scholarships	13,775	101	..	..	..	..	..	..	..	..	13,876
Scientific Liaison Officers in U.K.	24,299	..	..	..	..	..	..	..	..	..	24,299
TOTAL EXPENDITURE OF THE SCIENTIFIC DEPARTMENTS—VOTED.	2,85,25,165	1,51,980	5,19,686	48,780	1,53,323	2,781	55,682	1,28,963	12,495	19,269	2,96,18,124

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 reformatry 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 the 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 1949.

	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.
A—UNIVERSITY—												
Fees, Government Arts Colleges	56,270	..	10,81,253	6,58,722	4,08,001	..	5,53,489	3,51,554	3,49,097	1,21,011	2,76,309	38,55,706
Fees, Government Professional Colleges.	2,340	..	4,51,594	5,64,818	1,22,195	7,290	61,109	94,616	31,156	4,982	..	13,40,100
B—SECONDARY—												
Fees, Government Secondary Schools.	1,59,725	74,524	1,97,033	2,12,342	4,38,255	12,77,147	6,82,062	4,53,519	6,52,827	2,71,059	99,863	45,18,356
C—PRIMARY—												
Fees, Government Primary Schools	11,621	6,662	..	..	..	67,351	3,958	2,121	3,086	148	2,343	97,290
D—SPECIAL—												
Fees and other receipts, Government Special Schools.	63,297	..	1,97,588	81,230	25,625	45,693	297	21,018	33,056	509	4,953	4,73,266
E—GENERAL—												
Contributions	872	..	38,470	5,000	3,976	1,62,186	859	..	636	..	40	2,12,039
Income from endowments	567	..	1,420	1,62,444	2,480	3,807	..	..	..	425	5,145	1,76,288
Recoveries of overpayments	5,274	142	9,08,926	3,61,168	17,652	1,11,581	22,495	10,960	85,958	18,946	3,667	15,46,769
Collection of payments for services rendered.	27,067	..	11,058	33,322	181	3,195	15,373	50,291	5,755	1,106	36	1,47,384
Miscellaneous	1,21,971	1,120	2,03,052	4,69,024	2,53,604	18,05,210	2,44,451	2,13,231	3,67,566	56,835	51,641	37,87,705
Transfer from special Development Fund.	..	..	..	7,88,723	..	..	..	..	..	..	..	7,88,723
Receipts in England—												
High Commissioner . . . . .	..	..	354	..	1,909	..	4,282	240	..	2,457	..	9,242
Deduct—Refunds												
	225	6,398	61,384	20,184	28,471	20,599	3,465	4,799	6,210	5,275	8,303	1,65,313
TOTAL RECEIPTS UNDER EDUCATION	4,48,779	76,050	30,29,364	33,16,609	12,45,407	34,62,861	15,84,910	11,92,751	15,22,927	4,72,203	4,35,694	1,67,87,555

F. and P.F.—Civil Administration.

CENTRAL AND PROVINCIAL GOVERNMENTS IN INDIA, FOR THE YEAR 1948-49.

No. 55-A -ACCOUNT of EXPENDITURE under EDUCATION for the year ended 31st March 1949,

	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.
A.—University—												
Grants to Universities	70,08,673	..	17,87,975	2,29,702	14,64,000	28,20,380	3,08,000	67,400	9,40,295	5,00,000	50,891	1,51,77,316
Government Arts Colleges	2,14,615	..	24,15,832	18,81,287	21,72,127	1,22,007	14,73,260	10,01,622	14,53,640	4,36,110	9,38,050	1,21,08,550
Grants to non-Government Arts Colleges	3,20,103	..	10,58,831	5,00,000	8,82,714	10,42,795	84,341	2,36,697	2,51,640	1,01,952	60,586	46,29,659
Government Professional Colleges	..	..	35,98,677	8,82,561	4,26,058	5,66,579	1,93,521	1,16,382	11,80,875	88,090	28,528	70,31,271
Grants to non-Government Professional Colleges	9,000	..	1,04,658	..	44,700	..	3,708	..	..	..	..	1,62,066
Works	..	..	..	..	..	..	..	..	..	17,906	..	17,906
Post-War Reconstruction and Development Programme	..	..	..	14,44,900	..	..	..	..	..	..	..	14,44,900
Total	75,52,391	..	89,65,973	49,38,450	49,89,599	45,51,761	20,62,830	14,22,101	38,26,450	11,84,058	10,78,055	4,05,71,668
B.—Secondary—												
Government Intermediate Colleges and Secondary Schools	11,63,052	2,18,644	8,03,636	11,35,815	16,29,238	52,85,718	28,81,541	11,42,491	20,42,913	13,07,339	5,04,369	1,81,14,756
Direct Grants to non-Government Secondary Schools	24,21,402	10,150	64,30,228	62,53,901	45,34,952	93,60,064	5,69,063	15,79,628	14,90,139	12,18,558	3,67,152	3,42,35,237
Grants to local bodies for Secondary education	1,86,777	..	21,28,015	3,72,458	..	..	1,52,085	1,36,610	4,22,254	3,09,762	2,84,361	39,92,322
Works	..	..	..	..	..	10,532	..	..	..	48,510	..	59,042
Special Development Programme	..	..	..	13,05,347	..	..	..	..	..	..	..	13,05,347
Total	37,71,231	2,28,794	93,61,879	90,67,521	61,64,190	1,46,56,314	36,02,689	28,58,729	39,55,306	28,84,169	11,55,882	5,77,06,704
C.—Primary—												
Government Primary Schools	5,50,575	30,358	1,65,488	22,245	..	34,59,530	..	1,67,423	31,44,329	3,70,013	1,65,944	80,75,905
Direct grants to non-Government Primary Schools	50,794	8,515	3,88,96,716	37,86,197	8,69,687	..	..	25,328	1,84,060	2,74,177	2,76,610	4,43,72,084
Grants to local bodies for primary education	4,28,844	79,827	2,00,02,155	3,68,67,582	30,85,926	1,87,21,208	91,43,541	30,96,654	48,96,215	24,86,171	9,63,616	9,97,71,439
Works	..	..	..	..	..	-1,578	..	..	..	9,831	..	8,253
Special Development Programme	..	..	..	1,45,83,243	..	..	..	..	..	..	..	1,45,83,243
Total	10,30,213	1,18,400	5,90,64,359	5,52,59,267	39,65,613	2,21,79,160	91,43,541	32,89,405	82,24,604	31,40,192	14,06,170	16,68,10,924
D.—Special—												
Government Special Schools	12,01,185	17,478	41,76,211	18,84,428	7,41,113	27,44,849	1,27,766	6,33,898	21,15,590	1,55,185	3,42,717	1,41,40,420
Direct grants to non-Government Special Schools	..	..	18,88,228	10,90,063	2,99,573	2,77,803	900	1,19,407	81,198	1,71,038	97,643	38,05,851
Grants to local bodies for special education	..	..	..	2,68,858	..	..	6,643	..	..	33,831	..	3,09,832
Works	..	..	..	..	..	-3,125	..	..	..	5,924	..	2,799
Post War Reconstruction and Development Programme	..	..	..	16,93,739	..	..	..	..	..	..	..	16,93,739
Total	12,01,185	17,478	58,44,437	49,37,088	10,40,686	30,19,527	1,35,309	7,53,305	21,96,788	3,65,978	4,40,360	1,99,52,141

XXVII 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 and 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 1st March 1949.

	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.
Medical School and College fees	2,13,408	..	4,71,163	3,94,398	5,66,652	87,398	1,59,706	1,30,346	67,090	27,846	21,268	21,39,275
Hospital receipts	1,61,576	13,231	9,83,877	4,42,294	5,40,055	2,18,776	1,09,588	2,09,583	1,55,795	18,861	13,644	28,67,280
Mental Hospital Receipts . . . . .	..	72	91,368	4,48,296	2,142	1,42,732	1,23,981	95,554	36,496	11,657	..	9,52,298
Sale of medicines	9,871	2,749	2,28,021	39,167	3,10,062	..	1,34,208	815	8,724	2,250	50,701	7,86,568
Bacteriological Laboratory receipts . . . . .	..	..	..	24,44,938	..	..	..	..	..	..	..	24,44,938
Contributions . . . . .	..	5,500	1,10,543	5,10,646	2,78,825	4,03,210	1,18,047	21,822	6,411	1,18,465	52,678	16,26,147
Income from endowments . . . . .	..	..	35,648	26,832	30,942	26,349	..	1,024	..	..	..	1,20,795
Recoveries of overpayments	1,239	162	78,242	92,259	9,726	73,747	27,590	430	9,203	3,750	78	2,96,426
Collection of payments for services rendered.	1,86,818	110	2,22,171	1,23,502	37,003	2,829	71,357	6,06,226	9,128	2,868	8,216	12,70,228
Provincialisation of Sadar and Sub-divisional Hospitals.	..	..	..	..	3,23,012	..	..	..	..	..	..	3,23,012
Miscellaneous	66,340	8	1,98,448	2,58,983	2,75,372	4,21,340	73,016	1,06,892	44,807	23,891	33,510	15,02,607
Transfer from Special Development Fund.	..	..	..	6,968	..	..	..	..	..	..	..	6,968
Receipts in England—Secretary of State . . . . .	..	..	8	..	..	..	..	..	..	..	..	8
High Commissioner	14,981	..	5,189	..	6,341	1,769	26,014	126	617	..	..	55,037
Deduct—Refunds	14,110	436	91,906	27,034	92,989	1,23,506	6,214	2,879	6,253	11,972	2,321	3,79,620
Total Receipts under Medical	6,40,123	21,396	23,32,772	47,61,249	22,87,143	12,54,644	8,37,293	11,69,939	3,32,018	1,97,616	1,77,774	1,40,11,967

No. 56-A—ACCOUNT of EXPENDITURE under MEDICAL during the year ended 31st March 1949.

	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	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Medical Establishment	17,66,819	14,382	12,72,493	5,15,874	11,81,041	20,86,497	7,40,841	6,33,599	4,19,659	5,02,678	5,24,024	96,57,907
Hospital and Dispensaries	26,52,253	2,42,872	2,20,91,280	1,03,46,339	53,68,518	98,48,745	28,38,743	32,41,449	20,33,709	13,30,499	12,40,952	6,14,35,359
Grants for Medical purposes	16,00,789	..	..	71,037	8,73,560	16,07,741	1,98,180	1,19,982	40,209	1,45,985	37,882	46,95,365
Medical Colleges and Schools	21,28,820	..	23,45,503	6,35,609	15,87,432	5,42,520	6,77,257	5,27,573	11,99,620	1,23,681	1,08,181	98,76,196
Mental Hospitals	9,002	6,374	14,98,870	24,08,946	8,88,434	8,14,544	2,57,572	7,15,912	3,10,950	3,78,029	54,286	73,42,919
Chemical Examiners . . . . .	..	..	54,464	70,668	1,08,684	82,749	55,703	16,370	..	..	..	3,86,638
Bacteriological Laboratories . . . . .	..	..	..	18,70,734	..	..	..	..	..	..	..	18,70,734
Post War Development . . . . .	..	..	..	10,65,988	..	..	..	26,23,384	..	..	11,04,747	47,94,119
Provincialisation of Sadar and Sub-divisional Hospitals.	..	..	..	..	30,37,999	..	..	..	..	..	..	30,37,999
Miscellaneous	2,74,444	..	..	..	..	..	..	..	..	..	..	2,74,444
Works . . . . .	..	..	..	..	..	8,91,599	..	..	..	18,000	..	4,09,599
Special Development Programme . . . . .	..	..	..	6,968	..	..	..	..	..	..	..	6,968
Rural Uplift Schemes . . . . .	..	..	..	..	..	11,78,118	..	..	..	..	..	11,78,118
Charges in England—												
<i>Secretary of State</i>												
Leave salaries and deputation pay	..	..	..	..	2,349	..	..	..	..	2,852	..	5,201
<i>High Commissioner</i>												
Leave salaries and deputation pay	87,526	11,447	2,66,021	95,171	45,320	1,11,700	25,102	1,94,908	35,324	1,13,532	19,195	10,05,246
Sterling Overseas Pay	178	..	..	1,889	..	..	..	5,827	..	..	..	7,894
Sores for India	4,646	..	1,13,672	26,524	8,223	22	2,348	..	28,088	..	..	1,83,523
Government Scholarships . . . . .	..	..	7,262	20,737	20,571	6,413	547	..	..	..	5,298	60,828
Other Charges	13,373	666	4,152	5,266	1,106	1,581	5,647	6	16,878	190	125	48,990
Post War Reconstruction and Development Programme—Leave Salary and Deputation Pay . . . . .	..	..	..	1,626	..	..	..	..	..	..	..	1,626
Deduct—Amount transferred to the head "63—R. Post-War Reconstruction and Development Schemes"	..	..	..	..	..	..	1,10,122	..	..	..	..	1,10,122
Deduct—Amount transferred to the Major Head 57—Miscellaneous . . . . .	..	..	..	..	..	..	95,595	..	..	..	..	95,595
Total Expenditure under Medical	87,37,850	2,75,741	2,76,53,717	1,71,43,376	1,31,23,237	1,66,72,229	45,96,223	80,79,010	40,84,437	26,15,446	30,94,690	10,60,75,956
Charged . . . . .	..	..	22,929	..	1,50,000	..	6,400	..	..	4,89,030	..	..
Voted	87,37,850	2,65,741	2,76,30,788	1,71,43,376	1,29,73,237	1,66,72,229	45,89,823	80,79,010	40,84,437	21,26,416	30,94,690	..

F. and F.F.—Civil Administration.

GENERAL AND PROVINCIAL GOVERNMENTS IN INDIA, FOR THE YEAR 1948-49.

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 1949.

	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	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Sale-proceeds of sera and vaccines, etc.	6,63,817	..	1,19,455	4,06,462	2,80,142	5,04,070	1,60,276	3,75,106	1,78,196	3,87,984	237	30,75,545
Contributions	18,863	5,480	1,85,677	3,06,818	30,330	36,341	..	..	31	2,468	755	5,86,763
Income from endowments	..	..	..	..	..	..	..	..	..	1,477	..	1,477
Recoveries of overpayments	10,600	..	1,18,344	1,41,509	6,748	62,214	3,022	48,436	4,707	2,430	186	3,98,196
Collection of payments for services rendered.	12,267	..	2,82,398	80,780	25,640	2,41,880	45,725	1,70,133	..	2,806	1,054	8,62,683
Transfer from the Special Development Fund.	..	..	..	199	..	..	..	..	..	..	..	199
Miscellaneous	1,51,031	4,661	77,845	33,37,722	1,33,290	3,96,582	89,743	37,362	36,055	20,924	14,895	43,00,110
Receipts in England—High Commissioner.	14,179	..	..	..	..	..	..	292	..	..	..	14,471
Total	8,70,557	10,141	7,83,719	42,73,490	4,70,150	12,41,087	2,98,766	6,31,329	2,18,989	4,18,089	17,127	92,39,444
<i>Defect—Refunds</i>	<i>1,043</i>	<i>..</i>	<i>4,559</i>	<i>13,020</i>	<i>10,089</i>	<i>18,199</i>	<i>723</i>	<i>2,897</i>	<i>170</i>	<i>69,574</i>	<i>..</i>	<i>1,20,274</i>
Total Receipts under Public Health	8,69,514	10,141	7,79,160	42,60,470	4,66,061	12,22,888	2,98,043	6,28,432	2,18,819	3,48,515	17,127	91,19,170

No. 57-A—ACCOUNT of EXPENDITURE under PUBLIC HEALTH during the year ended 31st March 1949.

	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	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Public Health Establishments	16,51,568	20,809	22,32,665	19,80,515	10,96,927	44,73,077	15,33,814	10,50,232	4,33,711	7,14,306	78,788	1,52,66,412
Grants for Public Health Purposes	16,43,146	..	18,42,945	4,59,089	7,74,197	14,84,161	8,19,817	9,77,836	4,96,643	2,62,434	20,79,345	1,08,39,603
Expenses in connection with epidemic diseases.	10,87,181	2,21,357	19,97,599	20,04,066	21,94,578	33,05,009	8,20,885	28,58,018	11,30,259	7,51,595	98,348	1,64,68,894
Bacteriological Laboratories	6,50,025	..	13,93,252	..	1,94,525	..	13,346	47,794	5,160	26,845	28,081	23,59,028
Pasteur Institute	1,531	..	..	..	86,347	..	..	35,344	..	1,90,001	8,750	3,21,973
Works	11,493	..	15,32,295	26,76,328	— 3,62,342	71,589	13	12,09,241	..	1,78,984	2,52,546	55,70,147
Special Development Programme . . . . .	..	..	..	199	..	..	..	..	..	..	..	199
Miscellaneous	1,91,760	..	..	..	..	..	..	..	..	..	..	1,91,760
Rural Uplift Schemes . . . . .	..	..	..	..	..	65,074	..	..	..	..	..	65,074
Estt. Charges on percentage basis . . . . .	..	..	..	63	..	..	..	..	..	..	..	63
Post War Development . . . . .	..	..	..	81,32,724	..	..	..	4,53,491	..	..	11,61,965	97,48,170
Leprosy. . . . .	..	..	..	..	..	..	..	..	3,19,651	..	..	3,19,651
Deduct—Amount transferred to the head "63—B Post War Reconstruction and Development Schemes".	..	..	..	..	..	..	14,203	..	..	..	..	14,203
Deduct—Amount transferred to the Major Head "57—Miscellaneous".	..	..	..	..	..	..	1,58,091	..	..	..	..	1,58,091
Charges in England—												
High Commissioner												
Leave salaries and deputation pay	72,664	..	12,479	2,795	320	681	..	17,531	4,688	11,784	7,593	1,30,530
Government Scholarships . . . . .	..	..	..	..	..	5,147	..	..	..	..	..	5,147
Sterling Overseas Pay	1,130	..	..	..	..	..	..	1,961	..	..	..	3,091
Stores for India	69,274	..	39,174	..	394	67,884	..	..	..	..	..	1,76,666
Contributions to the Commonwealth	52,500	..	..	..	..	..	..	..	..	..	..	52,500
Other Charges	13,799	..	3,532	3,243	253	1,158	232	2,016	19	1,276	133	25,661
Total Expenditure under Public Health	54,46,071	2,42,166	90,53,941	1,52,59,021	39,85,139	94,73,770	30,15,813	66,53,464	23,90,126	21,37,225	37,15,539	6,13,72,275
Charged . . . . .	..	2,42,166	..	..	..	..	..	29,876	..	70,303	10,206	..
Voted	54,46,071	..	90,53,941	1,52,59,021	39,85,139	94,73,770	30,15,813	66,23,588	23,90,126	20,66,922	37,05,333	..

CENTRAL AND PROVINCIAL GOVERNMENTS IN INDIA, FOR THE YEAR 1948-49.

No. 57-B.—ACCOUNT of CAPITAL OUTLAY on IMPROVEMENT of PUBLIC HEALTH outside the REVENUE ACCOUNT during and to end of the year 1948-49.

	Expenditure during the year	Expenditure to end of the year
PROVINCIAL GOVERNMENTS		
Government of Bombay		
	Rs.	Rs.
Expenditure in connection with Karad Water Works	12,664	93,072
Expenditure in connection with Kirkee Water Works	53,284	13,01,004
Expenditure in connection with Sholapur Development Scheme	—2,771	13,472
Expenditure in connection with Poona Town Planning Scheme . . . . .	..	77,586
Expenditure in connection with Poona Drainage Scheme . . . . .	..	23,59,316
Expenditure in connection with Poona Cantonment Water Supply Scheme.	39,256	17,85,541
Expenditure on Salsette Water Supply Scheme . . . . .	..	10,75,720
Expenditure on Ambarnath Water Supply Scheme	12,131	38,34,932
Expenditure on Badlapur Water Supply Scheme . . . . .	..	8,105
Expenditure on Bahiroba Pumping Station	61,797	94,500
Expenditure on Pipe line from the Hotgo Tank to Sholapur	—9,964	11,46,896
Expenditure on construction of wells below the Ekruk Tank at Sholapur.	—1,598	1,50,830
Expenditure on Ghorpur Water Supply Scheme	2,767	16,215
Expenditure in connection with Yeravda Colony Schemes	1,60,737	2,08,745
Post War Reconstruction and Development Programme— Neera Sagar Water Supply Scheme	7,69,030	7,69,982
Total Government of Bombay (Voted)	10,97,333	1,29,35,916
Government of United Provinces		
Haider Canal Sewage Scheme . . . . .	..	5,52,221
Total Government of Uttar Pradesh	..	5,52,221
Total Capital Outlay outside the Revenue Account	10,97,333	1,34,88,137

XXIX and 40.—Agriculture

REVENUE

Agriculture 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

71.—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 1949.

	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.
Agricultural receipts	11,46,675	56,914	23,38,931	1,47,15,443	68,95,913	1,29,81,914	49,27,248	19,72,335	8,71,018	2,96,980	4,12,768	4,66,16,739
Recoveries of overpayments . . .	992	85	81,138	77,690	12,981	1,81,627	94,192	761	12,922	2,523	176	4,65,087
Collection of payments for services rendered.	76,111	..	11,871	2,560	..	4,992	23,756	1,42,942	5,224	45	34	2,67,435
Transfer from the Special Development Fund.	..	..	..	87,360	..	..	..	..	..	..	..	87,360
Receipt in England—												
High Commissioner	1,094	..	..	..	..	147	8,731	..	..	..	..	9,972
Deduct—Refunds	8,553	..	46,374	38,255	2,123	1,20,019	5,917	6,617	6,641	11	2,050	2,35,560
Total, Receipts under Agriculture .	12,16,319	56,999	23,86,566	1,48,44,798	69,06,771	1,30,48,561	50,48,010	21,09,421	8,83,123	2,99,537	4,10,928	4,72,11,033

F. and F.F.—Civil Administration.

CENTRAL AND PROVINCIAL GOVERNMENTS IN INDIA, FOR THE YEAR 1948-49.

No. 58-A—ACCOUNT of EXPENDITURE under AGRICULTURE for the year ended 31st March 1949.

	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	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Director . . . . .	..	..	3,81,102	3,84,077	2,20,519	47,90,190	2,31,636	83,399	83,242	63,887	83,495	63,21,547
Superintendence	5,51,956	13,577	7,66,832	57,720	34,55,789	12,13,352	2,87,962	1,15,826	1,69,538	2,32,748	58,979	69,24,279
Subordinate and expert staff	20,92,658	27,717	..	12,68,997	..	10,41,240	..	2,98,237	11,05,364	1,18,781	52,250	60,05,244
Experimental Farms	3,92,095	..	14,34,608	2,12,020	2,47,785	11,02,729	3,03,289	5,93,510	2,15,755	2,21,969	71,526	47,95,286
Agricultural demonstration and propaganda including public exhibitions and fairs.	..	49,435	41,65,884	12,87,122	71,53,346	4,35,407	55,17,816	68,63,038	2,27,549	1,01,238	31,009	2,58,31,844
Agricultural Experiments and Research.	3,31,020	18,307	10,93,230	13,25,350	5,38,506	10,14,904	10,36,999	6,64,225	33,36,447	79,242	3,43,925	97,82,155
Agricultural Education	3,70,201	..	9,56,604	7,36,834	42,110	13,42,279	1,41,593	80,307	3,89,332	10,788	9,790	40,29,838
Agricultural Engineering . . . . .	..	..	36,36,324	8,06,901	..	99,81,954	21,647	20,476	42,274	..	..	1,45,09,576
Boring operations . . . . .	..	..	..	..	..	7,81,160	1,61,218	91,815	..	..	10,948	10,45,141
Botanical and other Public Gardens .	..	..	85,171	..	4,03,487	8,40,258	5,564	800	1,76,781	5,705	..	15,17,266
Indian Council of Agricultural Research Department.	10,05,478	..	..	..	..	..	..	..	..	..	..	10,05,478
Scheme for the improvement of Agricultural marketing in India.	11,52,963	..	94,534	..	..	..	..	..	29,556	..	250	12,77,303
Central Ground Water Organisation .	-54,236	..	..	..	..	..	..	..	..	..	..	-54,236
Payment of net proceeds of the Agricultural Produce Cess to the Indian Council of Agricultural Research.	19,48,071	..	..	..	..	..	..	..	..	..	..	19,48,071
Rural Uplift Scheme . . . . .	..	..	..	..	..	14,19,881	..	..	..	8,630	..	14,28,511
Grants-in-aid, Contributions, etc. .	24,41,730	..	10,140	5,86,004	64,000	16,11,378	7,800	..	..	..	..	47,21,082

Cane Development and Regulation of Sugar Industry.	..	..	..	..	..	37,82,261	..	..	..	..	..	37,82,261
Other Charges	95,118	3,69,381	27,530	1,904	..	1,00,00,000	8,628	..	8,976	2,14,493	1,175	1,07,17,205
Works . . . . .	..	..	18,869	..	4,690	1,90,665	9,561	..	..	80,303	690	8,04,778
Special Development Programme . . . . .	..	..	..	87,360	..	..	..	..	..	..	..	87,360
Transfer to the Reserve Fund for protection of Sugar Industry of the proceeds of the Receipts from sale of stock of sugar on decontrol.	81,82,812	..	..	..	..	..	..	..	..	..	..	81,82,812
Agricultural Research Scheme	-1,818	..	..	..	..	..	..	..	..	..	..	-1,818
Payment of net proceeds of Customs Duty on Coffee to the Indian Coffee Market Expansion Board.	12,041	..	..	..	..	..	..	..	..	..	..	12,041
Miscellaneous	4,01,547	..	..	..	..	..	..	..	..	..	..	4,01,547
Post War Development . . . . .	..	..	..	1,60,33,776	..	..	..	73,989	..	..	35,74,630	2,05,82,404
Deduct—Amount transferred to the head-63-B—Post War Reconstruction and Development Schemes.	..	..	..	..	..	..	5,45,463	..	..	..	..	5,45,463
Deduct—Amount met from the Deposit accounts of grants for relief of ground nut cultivators.	..	..	21,530	..	..	..	..	..	..	..	..	21,530
Charges in England—												
<i>High Commissioner</i>												
Leave salaries and deputation pay	9,567	..	3,013	22,337	..	29,890	..	62,289	9,947	4,800	..	1,41,843
Sterling Overseas Pay . . . . .	..	..	..	103	..	2,129	..	..	..	..	..	2,232
Stores for India	33,024	..	26,427	11,928	2,350	31,113	2	..	..	..	..	1,04,844
Government Scholarships . . . . .	..	..	..	1,009	603	..	..	12,729	946	..	125	15,412
Other Charges	11,993	..	132	978	79	37	10	..	267	..	5	13,501
Total Expenditure under Agriculture	1,89,76,220	4,78,417	1,26,73,870	2,28,24,420	1,21,33,264	3,96,10,817	71,88,262	98,10,140	57,90,974	11,42,584	42,38,806	13,48,67,774
Charged . . . . .	..	4,78,417	1,638	..	..	..	..	..	1,363	67,926	..	..
Voted	1,89,76,220	..	1,26,72,232	2,28,24,420	1,21,33,264	3,96,10,817	71,88,262	98,10,140	57,89,611	10,74,658	42,38,806	..

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 1948-49.

	Central Government	Provincial Governments		
		Government of Bombay	Government of West Bengal	Government of United Provinces
	Rs.	Rs.	Rs.	Rs.
Expenditure on Cattle Breeding farm at Jubbalpur	19,722	..	..	..
Seed and Implement Operations Scheme . . . . .	..	..	..	—1,95,39,322
District Boring Operations . . . . .	..	..	..	34,28,475
Multiplication of Quality Potato Seeds etc. . . . .	..	..	70,836	..
Establishment of Six Seed Multiplication farms . . . . .	..	..	41,555	..
Expansion of the Indian Agriculture Research Institute	1,90,672	..	..	..
Establishment of Jute Seed Multiplication farm . . . . .	..	..	53,453	..
Brocklyn Ice Plant and Cold Storage . . . . .	..	..	2,28,164	..
Tractor Testing Station, Karnal	382	..	..	..
Tank Improvement . . . . .	..	..	6,21,808	..
Central Rice Research Institute	1,05,270	..	..	..
Total Expenditure during 1948-49 (Voted)	3,16,046	..	10,15,816	—1,61,10,847
Total Expenditure outside the Revenue Account to end of 1948-49.	37,91,858	(a) 94,776	11,81,445	—1,19,05,870 (b)

(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.

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 Government 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 1949.

	PROVINCIAL GOVERNMENTS Government of United Provinces	Rs.
Rural Development receipts		1,662
Recoveries of overpayments		6,226
<i>Deduct—Refunds</i>		444
Total Receipts under Rural Development		7,444

No. 59-A—ACCOUNT of EXPENDITURE on RURAL DEVELOPMENT for the year ended 31st March 1949.

	PROVINCIAL GOVERNMENTS Government of United Provinces	Rs.
Direction and Organisation		20,72,379
Total Expenditure under Rural Development (Voted)		20,72,379

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 1949.

	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	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Veterinary College and School fees . . . . .	..	..	55,641	26,357	49,942	..	39,282	11,024	..	..	..	1,82,246
Veterinary Receipts . . . . .	..	..	..	..	..	7,27,423	..	..	..	..	..	7,27,423
Other receipts	9,43,105	20,602	2,92,703	75,699	49,965	..	4,07,306	2,23,224	3,32,470	1,110	1,05,555	24,51,739
Animal Husbandry . . . . .	..	..	..	..	..	8,56,397	..	..	..	..	..	8,56,397
Fisheries . . . . .	..	..	..	..	..	66,823	..	..	..	..	..	66,823
Collection of payments for services rendered.	923	..	3,213	7,618	23,993	51	5,127	1,07,716	..	28,071	200	1,76,912
Receipts in England—												
High Commissioner	2,620	..	..	..	..	..	..	..	..	..	..	2,620
Deduct—Refunds	..	..	1,770	— 212	2,194	7,126	434	782	125	2,900	98	15,217
Total Receipts under Veterinary	9,46,648	20,602	3,49,787	1,09,886	1,21,706	16,43,568	4,51,281	3,41,182	3,32,345	26,281	1,05,657	44,48,943

F. and FF.—Civil Administration

CENTRAL AND PROVINCIAL GOVERNMENTS IN INDIA, FOR THE YEAR 1948-49.

No. 60-A—ACCOUNT of EXPENDITURE under VETERINARY during the year ended 31st March 1949.

	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.
Direction . . . . .	..	..	..	..	..	1,44,633	1,46,422	..	..	..	..	2,91,055
Superintendence	55,606	2,410	4,53,080	2,53,311	1,71,479	2,04,834	1,53,504	1,67,482	3,89,614	58,388	25,406	19,35,204
Veterinary Education and Research . . . . .	..	18,231	3,42,390	1,72,439	3,29,765	5,70,250	4,01,041	94,168	2,55,640	2,562	24,701	22,11,187
Subordinate establishment . . . . .	..	..	6,48,211	3,57,801	2,48,638	1,82,987	5,98,893	77,448	2,51,609	1,81,717	987	25,48,291
Hospitals and dispensaries	24,224	47,111	6,86,155	1,25,329	5,29,603	7,77,912	84,635	3,43,364	1,24,475	24,616	1,59,784	29,27,208
Breeding Operations	4,07,146	72,795	17,11,459	..	..	17,70,656	8,65,289	2,58,310	7,56,170	..	1,11,610	59,53,435
Prizes . . . . .	..	2,286	..	..	880	10,536	..	2,850	..	..	..	16,552
Camel Specialist . . . . .	..	..	..	..	..	..	4,515	..	..	..	..	4,515
Bacteriologist . . . . .	..	..	..	..	..	1,09,833	..	..	..	..	..	1,09,833
Other charges	31,27,904	..	1,66,156	1,50,454	..	51,132	..	32,210	1,19,191	..	12,127	36,59,174
Works	8,886	..	..	..	..	67,175	3,070	..	..	1,521	..	80,652
Animal Husbandry Experiments and Research . . . . .	..	..	..	..	..	35,54,489	..	..	..	..	..	35,54,439
Deduct—Amount transferred to head "63-B—Post War Reconstruction and Development Schemes." . . . .	..	..	..	..	..	..	1,38,120	..	..	..	..	1,38,120
Fisheries . . . . .	..	..	..	..	..	3,93,578	..	..	..	..	..	3,93,578
Post War Reconstruction and Development Programme . . . . .	..	..	..	6,39,487	..	..	..	3,22,819	..	..	6,44,107	16,06,413
Rural Uplift Schemes . . . . .	..	..	..	..	..	5,68,497	..	..	..	..	..	5,68,497
Charges in England—												
<i>High Commissioner</i>												
Leave salaries and deputation pay	20,593	..	11,464	1,947	..	16,213	..	..	..	..	..	50,217
Sterling Overseas Pay	2,994	..	986	..	..	..	4,800	..	..	..	..	8,780
Stores for India	25,605	..	7,214	..	..	..	..	..	..	..	..	32,819
Government Scholarships . . . . .	..	..	..	..	..	..	..	11,888	..	..	5,196	17,084
Other Charges	4,515	..	31,001	988	..	1,805	224	..	..	109	..	38,642
Total Expenditure under Veterinary	36,77,473	1,42,833	40,58,116	17,01,756	12,80,365	84,24,480	21,24,273	13,10,539	18,96,699	2,68,913	9,84,008	2,58,69,455
Charged . . . . .	..	1,42,833	..	..	..	..	963	..	..	12,136	..	..
Voted	36,77,473	..	40,58,116	17,01,756	12,80,365	84,24,480	21,23,310	13,10,539	18,96,699	2,56,777	9,84,008	..

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 1949.

	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.
Audit fees	..	1,939	2,37,203	3,26,691	1,81,368	1,34,919	..	42,741	1,64,173	32,452	14,719	11,30,195
Miscellaneous receipts	..	14	10,01,383	2,22,662	74,026	64,735	..	25,263	19,546	434	18,292	15,09,892
Transfer from the Special Development Fund.	..	..	..	1,13,544	..	..	..	..	..	..	..	1,13,544
Total	1,710	1,953	12,38,586	6,62,897	2,55,383	1,99,654	81,828	68,004	1,83,719	32,886	33,011	27,69,631
Deduct—Refunds	..	..	10,411	2,930	..	9,471	1,597	..	3	..	200	24,612
Total Receipts under Co-operation	1,710	1,953	12,28,175	6,59,967	2,55,383	1,90,183	80,231	68,004	1,83,716	32,886	32,811	27,35,019

No. 61-A—ACCOUNT OF EXPENDITURE under Co-OPERATION during the year ended 31st March 1949.

Direction	..	..	3,12,324	1,82,155	..	6,07,400	3,11,814	1,02,091	5,57,519	90,585	..	21,63,888
Superintendence	1,55,761	79,701	45,79,939	16,80,417	10,45,392	10,20,922	17,31,523	2,25,270	..	1,85,918	1,84,332	1,08,89,175
Grants-in-aid	10,500	389	4,40,513	4,74,324	1,000	23,63,802	2,35,895	11,17,912	38,000	17,782	40,615	47,40,732
Other Charges	..	..	..	6,19,182	1,20,990	5,83,582	..	6,04,126	6,90,729	..	2,80,264	28,98,873
Special Development Programme	..	..	..	1,13,544	..	..	..	..	..	..	..	1,13,544
Rural Uplift Schemes	..	..	..	26,06,606	..	..	..	1,93,735	..	..	5,33,243	33,33,584
Post War Reconstruction and Development Programme.	..	..	..	..	..	..	..	..	..	..	..	..
Cottage Industries	..	..	..	8,36,381	..	..	..	..	..	..	..	8,36,381
Deduct—Amount transferred to the head "57—Miscellaneous."	..	..	..	..	..	..	20,089	..	..	..	..	20,089
Deduct—Amount transferred to the head "63-B—Post War Reconstruction and Development Scheme."	..	..	..	..	..	..	6,44,807	..	..	..	..	6,44,807
Charges in England— High Commissioner Government Scholarships	..	..	..	..	..	10,925	..	..	..	..	..	10,925
Leave Salaries and Deputation Pay	..	..	8,306	..	..	..	..	..	..	4,438	..	12,743
Storing overseas pay	..	..	..	..	..	..	..	..	..	4,000	..	4,000
Other charges	..	..	..	..	..	..	..	..	6,868	..	..	6,868
Total Expenditure under Co-operation	1,66,261	80,090	53,41,081	65,12,609	11,67,382	45,86,631	17,14,336	22,43,134	12,93,116	3,02,723	10,38,454	2,44,45,817
Charged	..	80,090	53,40,484	65,12,609	11,67,382	45,86,631	17,14,336	22,43,134	12,93,116	3,02,723	10,38,454	2,44,45,817
Voted	1,66,261	..	..	..	..	..	..	..	..	..	..	..

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, Cinchona plantations, manufacture of drugs and industrial education. In Madras and the East Punjab the schools of Arts are also under the Industries Department.

With the transfer of the control of the Salt Department from the Central Board of Revenue to the Ministry of Industry and Supply, the receipts and charges relating to salt, which were upto 31st March 1948 classified under the Major heads 'V/5-Salt' (now defunct) are also recorded under these major heads.

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."

Capital Outlay on Salt works within/outside the Revenue Account which was previously recorded under the major heads "5A/65" is now recorded under the heads "43-A/72 Capital Outlay on Industrial Development within/outside the Revenue Account". The Capital expenditure incurred upto 31st March 1948 has also been transferred proforma to these major heads in the accounts for 1948-49.

No. 62—ACCOUNT of RECEIPTS under INDUSTRIES and SUPPLIES during the year ended 31st March 1949.

	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	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Industries	2,771	1,480	67,24,677	9,27,762	81,73,727	28,70,448	3,58,580	76,89,454	14,86,451	5,119	2,14,579	2,34,55,048
Salt	1,17,73,130	..	..	..	..	..	..	..	..	..	..	1,17,73,130
Cinchona Plantations . . . . .	..	..	10,50,381	..	18,34,338	..	..	..	..	..	..	28,84,719
Rehabilitation programme . . . . .	..	..	..	..	1,29,430	..	..	..	..	..	..	1,29,430
Receipts on account of Government share of increases in cloth price.	63,67,759	..	..	..	..	..	..	..	..	..	..	63,67,759
Fisheries	77,657	..	9,12,285	4,60,394	1,03,700	..	94,899	5,282	..	..	72,842	17,27,039
Fees on account of purchase of Stores .	63,75,295	..	..	..	..	..	..	..	..	..	..	63,75,295
Government Test House	86,028	..	..	..	..	..	..	..	..	..	..	86,028
Receipts of Coal Commissioner	62,637	..	..	..	..	..	..	..	..	..	..	62,637
Overseas Communication Service	1,06,62,244	..	..	..	..	..	..	..	..	..	..	1,06,62,244
Fees on account of Inspection of Stores purchased through the Ministry of Industry and Supply.	55,13,016	..	..	..	..	..	..	..	..	..	..	55,13,016
Delhi Transport Service	50,94,032	..	..	..	..	..	..	..	..	..	..	50,94,032
Recoveries of overpayments . . . . .	..	..	57,049	67,425	33	5,219	3,710	466	506	512	4,373	1,39,299
Fees on account of Inspection of Stores not purchased through the Ministry of Industry and Supply.	9,66,973	..	..	..	..	..	..	..	..	..	..	9,66,973
Other Miscellaneous receipts	40,10,621	..	..	..	..	..	..	..	..	..	..	40,10,621
Collection of payments for services rendered.	..	..	18,490	..	222	201	306	..	..	..	..	19,219
Transfer from the Special Development Fund.	..	..	..	35,901	..	..	..	..	..	..	..	35,901
Receipts on account of Cotton Textile Equalization of prices.	2,76,955	..	..	..	..	..	..	..	..	..	..	2,76,955
Receipts in England—												
High Commissioner	3,265	..	7	..	..	..	..	3,017	..	..	..	6,289
Deduct—Refunds	88,69,197	..	11,81,441	2,550	..	2,449	601	14,15,484	1,28,273	10	..	66,00,005
Total Receipts under Industries and Supplies.	4,74,03,186	1,480	75,81,448	14,88,932	52,41,450	28,73,419	4,58,900	62,82,715	13,58,684	5,621	2,91,794	7,29,85,629

F. and F.F.—Civil Administration.

CENTRAL AND PROVINCIAL GOVERNMENTS IN INDIA, FOR THE YEAR 1948-49.

No. 62-A—ACCOUNT of EXPENDITURE under INDUSTRIES and SUPPLIES during the year ended 31st March 1949.

	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	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salt	1,12,33,918	..	..	..	..	..	..	..	..	..	340	1,12,34,258
Industries	1,80,813	..	67,63,797	22,13,295	22,70,043	70,37,945	22,54,384	21,33,811	8,71,054	8,42,868	7,41,575	2,46,09,085
Onchosa Plantations . . . . .	..	..	17,41,983	..	82,31,570	..	..	..	..	..	..	49,73,553
Cottage Industries . . . . .	..	..	2,25,997	..	..	..	..	..	..	..	..	2,25,997
Rehabilitation Programme . . . . .	..	..	..	..	3,00,345	..	..	..	..	..	..	3,00,345
Fisheries	9,27,093	4,358	27,92,500	7,74,101	4,46,213	..	1,09,915	74,641	..	..	37,272	51,66,093
Grants-in-aid	45,32,125	..	1,63,667	..	..	9,86,418	..	..	..	..	..	56,82,210
Works	61,589	..	2,47,469	..	2,984	-3,43,867	..	..	..	..	..	-31,815
Government Test House	5,63,433	..	..	..	..	..	..	..	..	..	..	5,63,433
Scientific and Industrial Research	81	..	..	..	..	..	..	..	..	..	..	31
Central Sericultural Research Station	84,707	..	..	..	..	..	..	..	..	..	..	84,707
Special Development Programme . . . . .	..	..	..	35,901	..	..	..	..	..	..	..	35,901
Cost of stores purchased for other Offices . . . . .	..	..	..	3,407	..	..	..	..	..	..	..	3,407
Deduct—Value of stores supplied to other offices . . . . .	..	..	..	178	..	..	..	..	..	..	..	178
Post War Reconstruction and Development Programme . . . . .	..	..	..	12,82,720	..	..	..	4,28,530	..	..	14,66,828	31,77,578
Transfers to Cotton Textile Equalisation Fund	2,40,594	..	..	..	..	..	..	..	..	..	..	2,40,594
Overseas Communication Service	81,59,086	..	..	..	..	..	..	..	..	..	..	81,59,086
Deduct—Amount transferred to head "63-B—Post War Reconstruction and Development Scheme." . . . . .	..	..	..	..	..	..	3,72,485	..	..	..	..	3,72,485
Deduct—Amount transferred to the Head 57-Miscellaneous . . . . .	..	..	..	..	..	..	3,51,552	..	..	..	..	3,51,552
Delhi Transport Service	88,10,668	..	..	..	..	..	..	..	..	..	..	88,10,668
Directorates General	1,86,87,087	..	..	..	..	..	..	..	..	..	..	1,86,87,087

Purchase organisation	6,191	..	..	..	..	..	..	..	..	..	..	6,191
Inspection organisation	39,84,594	..	..	..	..	..	..	..	..	..	..	39,84,594
Other Organisation	92,98,217	..	..	..	..	..	..	..	..	..	..	92,98,217
Expenditure on account of Cotton Textile Equalization Fund.	1,91,088	..	..	..	..	..	..	..	..	..	..	1,91,088
<i>Deduct</i> —Amount met from Cotton Textile Equalization Fund.	1,91,088	..	..	..	..	..	..	..	..	..	..	1,91,088
Block grant for transfer to the Fund for Development of Handloom and Weaving Industries.	10,00,000	..	..	..	..	..	..	..	..	..	..	10,00,000
<i>Charges in England—</i>												
Leave Salaries and Deputation Pay	1,38,896	..	21,036	..	1,949	21,989	..	2,193	..	..	..	1,76,063
Sterling Overseas Pay	17,369	..	..	225	6,400	..	..	..	..	..	..	23,994
Government Scholarships . . . . .	..	..	..	..	19,870	62,978	..	..	..	..	..	82,848
Stores for India	5,676	..	54,009	..	3,986	2,691	13,656	..	..	..	..	80,218
Other Charges	6,11,828	..	..	856	3,846	6,045	..	1,817	492	..	..	6,24,884
Cost of publications supplied to India	..	..	36	..	..	..	..	..	..	..	..	36
Technical Training in the United Kingdom	..	..	19,598	..	..	..	..	..	..	..	..	19,598
India Stores Deptt. Salaries	17,81,026	..	..	..	..	..	..	..	..	..	..	17,81,026
Appointment to Indian Services	658	..	..	..	..	..	..	..	..	..	..	658
Professional inspection of Stores	8,30,989	..	..	..	..	..	..	..	..	..	..	8,30,989
<i>Deduct</i> —Sur-Charges on Stores	44,41,700	..	..	..	..	..	..	..	..	..	..	44,41,700
<i>Deduct</i> —Inspection charges on Stores supplied on Contracts placed in India.	54,630	..	..	..	..	..	..	..	..	..	..	54,630
Stipends, to students for technical training in the United Kingdom	..	..	..	56,605	..	..	..	..	..	..	..	56,605
Loss or gain by Exchange . . . . .	..	..	2	..	..	..	..	..	..	..	..	2
Total Expenditure under Industries and Supplies.	6,16,49,708	4,358	1,20,30,094	43,66,932	62,87,216	77,74,399	16,53,918	26,40,992	6,71,546	3,42,888	22,45,515	9,96,67,546
<i>Charged</i>	5,89,796	} 4,358	2,50,390	..	..	..	..	..	..	9,312	..	..
<i>Voted</i>	6,10,59,912		1,17,79,704	43,66,932	62,87,216	77,74,399	16,53,918	26,40,992	6,71,546	3,33,566	22,45,515	..

No. 62-B—ACCOUNT of CAPITAL OUTLAY on INDUSTRIAL DEVELOPMENT during and to end of the year 1948-49.

	Central Government	Government of Madras	Government of Bombay	Government of West Bengal	Government of United Provinces	Government of Central Provinces & Berar	Government of Assam	Government of Orissa	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grants to the Council of Scientific and Industrial Research for Capital expenditure on Laboratories.	18,94,000	..	..	..	..	..	..	..	18,94,000
<i>Salt—</i>									
Plant and machinery	1,17,386	..	..	..	..	..	..	..	1,17,386
Works	78,680	..	..	..	..	..	..	..	78,680
Investments in Government Commercial Undertakings—									
Fertilizer Factory Sindri	5,06,25,830	..	..	..	..	..	..	..	5,06,25,830
Cinchona Plantation	..	17,23,667	..	..	..	..	..	..	17,23,667
Manufacturing of Vegetable ghee	..	2,01,338	..	..	..	..	..	..	2,01,338
Overseas Communication Service	66,26,000	..	..	..	..	..	..	..	66,26,000
Government Housing Factory	9,325	..	..	..	..	..	..	..	9,325
Telephone Factory	16,83,187	..	..	..	..	..	..	..	16,83,187
Fisheries Research Institute	3,71,435	..	..	..	..	..	..	..	3,71,435
Central Workshop and Stores-Works	..	..	..	..	..	1,44,975	..	..	1,44,975
Tools and Plant	..	..	..	..	..	1,28,841	..	..	1,28,841
Expenditure on Penicillin Paludrine Factory	19,678	..	..	..	..	..	..	..	19,678
Bone-Meal Industry	..	..	..	..	..	..	..	..	17
Delhi Transport Service	24,44,514	..	..	..	..	..	..	..	24,44,514
Textile Industry	..	..	..	..	..	..	8,35,435	..	8,35,435
Sugar Industry	..	..	..	..	..	..	1,45,419	..	1,45,419
New Steel Works	5,84,432	..	..	..	..	..	..	..	5,84,432
Establishment of a Cement Factory in U.P.	..	..	..	..	2,10,741	..	..	..	2,10,741
North Calcutta Rural Electrification Scheme.	..	..	..	11,62,726	..	..	..	..	11,62,726
Exploitation of Coastal and Estuarine Fisheries.	..	..	..	1,54,999	..	..	..	..	1,54,999
Scheme for manufacture of Synthetic oil in India.	2,11,361	..	..	..	..	..	..	..	2,11,361
Scheme for Industrial Centres	..	..	..	81,609	..	..	..	..	81,609
Organisation of Silk Reelers Co-operative Societies.	..	..	..	3,94,393	..	..	..	..	3,94,393
Scheme for establishment of a pilot plant for production of Alloy and Steel.	..	..	..	..	..	..	..	2,00,000	2,00,000
Establishment of a cold Storage Plant in Orissa for Storing Seed Potatoes.	..	..	..	..	..	..	..	2,11,990	2,11,990

Diesel Electric Col . . . . .	..	..	..	9,408	..	..	..	..	9,408
Fish liver oil Industry . . . . .	..	6,169	..	..	..	..	..	..	6,169
Diesel Engine Factory	333	..	..	..	..	..	..	..	333
Ceramic Industry . . . . .	..	1,905	..	..	..	..	..	..	1,905
Andhra Paper Mills . . . . .	..	25,34,507	..	..	..	..	..	..	25,34,507
Purchase of the shares of the Fertilizer and chemicals.	..	20,00,002	..	..	..	..	..	..	20,00,002
Ballarpur Paper and Straw Board Mills	..	..	..	..	..	45,01,000	..	..	45,01,000
National Newsprint & Paper Mills Ltd.	..	..	..	..	..	12,50,000	..	..	12,50,000
Sadarangani Oil Products Co. Ltd.	..	..	..	..	..	40,000	..	..	40,000
National Aluminium Industry at Katni	..	..	..	..	..	2,15,719	..	..	2,15,719
Purchase of Shares in the Orissa Textile Mills Ltd.	..	..	..	..	..	..	..	5,10,000	5,10,000
Purchase of Shares of M/s Kalinga Refrigerators Corporation Ltd., under the State Aid to Industries Act.	..	..	..	..	..	..	..	3,00,000	3,00,000
Purchase of shares in Industrial Finance Corporation.	..	51,00,000	..	..	..	..	..	..	51,00,000
Investment in Industrial Finance Corporation.	1,00,00,000	..	..	..	..	..	..	..	1,00,00,000
Total Expenditure during 1948-49.	7,46,66,161	1,15,67,588	..	18,03,132	2,10,741	62,80,552	9,80,854	12,21,990	9,67,31,018
<i>Deduct—Amount financed from Ordinary Revenues. (Voted)</i>	..	6,169	..	..	..	1,986	..	10,21,990	10,30,145
Net Expenditure outside the Revenue Account during 1948-49. (Voted)	7,46,66,161	1,15,61,419	..	18,03,132	2,10,741	62,78,566	9,80,854	2,00,000	9,57,00,873
Total Expenditure to end of 1948-49	14,93,53,258	2,03,67,233	2,79,000	26,74,393	3,79,414	69,23,521	9,80,854	18,41,990	17,67,99,663
<i>Deduct—Expenditure financed from ordinary Revenue.</i>	58,35,068	22,18,525	2,79,000	..	..	1,986	..	16,41,990	99,76,569
Total Expenditure outside the Revenue Account.	13,75,18,190	1,81,48,708	..	26,74,393	3,79,414	69,21,535	9,80,854	2,00,000	16,68,23,094

P. and P.F.—Civil Administration.

* Includes Rs. 58,35,068 representing the amount to the end of the year 1947-48 (Post-partition) transferred proforma from the head "5-A. capital outlay on Salt works within the Revenue Account". See also the explanatory note on page 216 below the Head 43-A/172 Capital outlay on Industrial Development within I outside the Revenue Account.

XXXIII and 44—Aviation.

Receipt 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 on 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."

No. 63—ACCOUNT of RECEIPTS under CIVIL AVIATION during the year ended 31st March 1949.

CENTRAL GOVERNMENT		Rs.
Aviation Receipts		31,68,829
Miscellaneous		627
Receipts in England—		
High Commissioner		3,590
	Deduct—Refunds	2,325
	Total Receipts of the Central Government	31,70,721
PROVINCIAL GOVERNMENTS.		
Government of Bihar—		
Aviation Receipts		225
	Total Receipts of the Provincial Governments	225
	Total Receipts under Civil Aviation	31,70,946

No. 63-A—ACCOUNT of EXPENDITURE on CIVIL AVIATION during the year ended 31st March 1949.

	Rs
CENTRAL GOVERNMENT.	
Direction and Inspection	24,10,954
Aerodromes and Air Route Service	29,77,794
Aeronautical Radio Service	41,26,047
Special Grants-in-aid from the additional tax on petrol consumed for aviation purposes	40,659
Aeronautical Training and Education	18,48,791
Appropriation to Civil Aviation Fund	3,00,000
Deduct—Amount met from Civil Aviation Fund	40,659
Works	(a) 66,80,459
Special Services and Miscellaneous expenditure	1,56,190
Charges in England—	
<i>High Commissioner—</i>	
Leave salaries and deputation pay	41,832
Sterling Overseas Pay	4,800
Stores for India	75,838
Other Charges	15,394
Appointment to Indian Services	29,941
Total Expenditure of the Central Government—(Voted)	1,86,68,040
PROVINCIAL GOVERNMENTS	
GOVERNMENT OF UNITED PROVINCES	
Grants for Aviation purposes	5,25,600
Total (Voted)	5,25,600
GOVERNMENT OF BIHAR	
Post War Development	1,24,314
Works	99,130
Total (Voted)	2,23,444
GOVERNMENT OF CENTRAL PROVINCES AND BERAR	
Special Services and Miscellaneous Expenditure	7,169
Grants for Aviation purposes	75,000
Total (Voted)	82,169
GOVERNMENT OF ORISSA	
Post War Development	6,420
Grants for aviation purposes	40,000
Total (Voted)	46,420
Total Expenditure of the Provincial Governments.	8,77,633
Total Expenditure on Civil Aviation	1,95,45,673
(e) Comprises of—	
(i) Works	1,33,183
(ii) Maintenance of Aerodromes	57,60,967
(iii) Other Charges	7,86,309
Total	66,80,459

No. 63-B—ACCOUNT of CAPITAL OUTLAY on CIVIL AVIATION during and to end of the year 1948-49.

	Expenditure during the year	Expenditure to end of the year
	Rs.	Rs.
CENTRAL GOVERNMENT.		
A.—Civil Aviation—		
Works	1,07,02,082	1,86,41,570
Equipment	49,43,493	1,00,79,656
Establishment . . . . .	..	1,09,825
Total Civil Aviation	1,56,45,575	2,88,31,051
B.—Meteorological—		
Works	5,398	6,885
Total Meteorological	5,398	6,885
C. Investment in Air Transport		98,00,000
Charges in England—		
High Commissioner . . . . .	..	92
Loss or gain by exchange	—40	—39
GRAND TOTAL	1,56,50,933	3,86,37,989(a)
Deduct—Amount met from the Fund for the Development of Civil Aviation.	..	*33,18,721(a)
Net Outlay within the Revenue Account		.. (a)
Net Outlay outside the Revenue Account	1,56,50,933	3,53,19,268(a)
PROVINCIAL GOVERNMENTS		
Government of Madras		
A—Civil Aviation—		
Works . . . . .	..	23,387
Deduct—Amount Financed from Ordinary Revenues.	..	23,387
Net Expenditure outside the Revenue Account.		..
Government of Bihar		
Investment in share of Aviation Companies (Voted).	2,49,996	2,49,996
Deduct—Amount Financed from Ordinary Revenues.	..	..
Net Expenditure outside the Revenue Account.	2,49,996	2,49,996

(a) Out of the progressive expenditure as on 14th August, 1947, provisionally brought forward in the accounts for 1947-48 (post-partition), Rs. 2,54,54,651, Rs. 2,11,06,472, Rs. 42,63,955 & Rs. 84,224 have been dropped without financial adjustment from the amounts shown against Grand Total, Deduct—Amount met from the fund for the Development of Civil Aviation, Net outlay within the Revenue Account, and Net Outlay outside the Revenue Account respectively on the adoption of the Capital Expenditure relating to the Indian Dominion. The Capital Expenditure upto 14th August 1947 determined for this purpose is provisional pending the closing of the 1947-48 (pre-partition) accounts.

XXXIV and 45 BROADCASTING

The receipts and expenditure in connection with Broadcasting appear under these major heads.

45-A—Capital outlay on Broadcasting within the Revenue Account.

72-B. Capital outlay on Broadcasting outside the Revenue Accounts

These capital major heads have been opened in the accounts for the exhibition of the Capital expenditure incurred on the development of Broadcasting.

No. 64—ACCOUNT of RECEIPTS under BROADCASTING during the year ended 31st March 1949.

	Rs.
CENTRAL GOVERNMENT	
Licence fees	32,47,300
Other receipts	8,82,283
Receipts in England— High Commissioner	108
Deduct—Refunds	2,549
Total Receipts under Broadcasting	41,27,142

* Represents expenditure met from the 'Fund for the Development of Civil Aviation' upto 31st March, 1947 after which the Fund has been abolished.
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No. 64-A.—ACCOUNT of Expenditure on Broadcasting during the year ended 31st March 1949.		No. 64-B.—ACCOUNT of OUTLAY on BROADCASTING during and to end of the year 1948-49.		
	Central Government		Expenditure during the year	Expenditure to end of the year
	Rs.		Rs.	Rs.
		Central Government.		
Headquarters Establishment	8,89,229	Works	2,55,981	69,51,730
Broadcasting Stations	77,74,343	Equipment	3,38,443	61,27,875
Other Charges	43,64,276	Installation Department Estt.	4,67,603	16,52,500
		Suspense	22,01,761	22,01,761
		<i>Deduct—Receipts and Recoveries on Capital Account.</i>	..	44,30,210
Charges in England—		Charges in England—		
<i>High Commissioner—</i>		<i>High Commissioner—</i>		
Leave salaries and deputation pay	20,291	Stores for India . . . . .	..	5,30,815
Stores for India	58,437	Loss or gain by exchange . . . . .	..	224
Other charges	6,116			
		Total	32,63,788	1,30,35,898
Total Expenditure on Broadcasting (Voted)	1,31,12,692	<i>Deduct—Amount met from the Fund for the Development of Broadcasting.</i>	..	68,75,631
		<i>Deduct—Amount financed from Ordinary Revenues.</i>	..	3,00,000
		Net expenditure outside the Revenue Account.	32,63,788	58,59,767(a)

(a) Includes the entire progressive expenditure as on 14th August, 1947, brought forward provisionally, pending the determination of the share relating to the Indian Dominion. The Capital Expenditure up to 14th August, 1947, determined for this purpose is also provisional pending the closing of the 1947-48 (Pre-partition) accounts.

[Account Nos. 65 and 65-A Deleted.]

XXXVI and 47—Miscellaneous Departments.

Under this head is shown the residue of the departments constituting the Civil Administration of the country. The various items classified under the four groups "Labour Emigration", "Inspections and Tests", "Statistics" and "Miscellaneous", are enumerated in Account No. 66 and 66-A. The expenditure on account of the Decennial Census is classified under a separate minor head "Census" under the group "Statistics".

No. 66—ACCOUNT of RECEIPTS from MISCELLANEOUS DEPARTMENTS during the year ended 31st March 1949.

	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.
Labour and Emigration—												
Emigration fees	89,904	..	..	..	..	9,952	..	..	..	..	..	99,856
Fees for the Registration of Trade Unions.	465	..	2,024	593	2,366	2,830	24,322	940	554	553	1,135	36,782
Miscellaneous—												
Registration of Accountants	1,50,481	..	..	..	..	..	..	..	..	..	..	1,50,481
Examination fees	4,09,559	7,009	16,65,963	45,268	32,832	2,15,580	18,185	22,866	2,071	22,014	3,168	24,44,315
Patent fees	6,04,001	..	..	..	..	..	..	..	..	..	..	6,04,001
Sale of stores and materials	1,499	..	..	57,439	..	4,021	777	..	..	95	..	63,831
Fees for the inspection of Steam Boilers.	10,530	440	81,564	1,43,159	1,69,203	1,16,907	23,862	1,68,711	54,068	49,836	..	8,18,280
Fees for the Deposits and Registration of Trade Marks.	3,58,297	..	..	..	..	..	..	..	..	..	..	3,58,297
Registration of Joint Stock Companies Administration of Indian Partnership Act, 1932.	10,49,774	..	..	..	..	..	..	..	..	..	..	10,49,774
Fees realised under the Insurance Act, 1938.	72	..	10,122	9,761	5,930	5,595	1,842	380	2,172	900	79	36,853
Transfer from the Special Development Fund.	4,76,158	..	..	..	..	..	..	..	..	..	..	4,76,158
Indian Dairy Department . . . . .	..	..	..	2,45,258	..	..	..	..	..	..	..	2,45,258
Fire Service	2,40,452	..	..	..	..	..	..	..	..	..	..	2,40,452
Government Transport Service	..	..	2,19,413	..	..	..	..	..	..	..	621	2,20,034
Miscellaneous Receipts in England—	..	..	..	14,37,757	..	..	..	..	..	..	..	14,37,757
High Commissioner	18,55,091	408	1,09,712	1,20,18,821	17,826	1,65,29,182	2,51,647	2,35,573	32,715	2,439	2,383	3,10,55,797
High Commissioner	—4,492	..	..	..	2,058	..	..	..	..	..	..	—2,434
<i>Deduct—Refunds</i>	39,044	..	20,544	8,51,537	2,074	54,620	1,863	4,431	1,431	1,049	117	9,76,710
Total Receipts under Miscellaneous Departments.	52,02,747	7,857	20,68,254	1,31,06,519	2,28,141	1,68,30,447	3,18,772	4,23,839	90,149	74,788	7,269	3,83,58,782

F. and FF.—Civil Administration

CENTRAL AND PROVINCIAL GOVERNMENTS IN INDIA, FOR THE YEAR 1948-49.

No. 66-A—ACCOUNT of EXPENDITURE of MISCELLANEOUS DEPARTMENTS during the year ended 31st March 1949.

	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.
Labour and Emigration—												
Emigration	22,210	..	..	..	..	..	..	..	..	..	..	22,210
Inspector of Factories	458	2,255	3,05,858	2,99,397	1,79,665	62,148	39,116	78,193	46,014	49,801	6,981	10,69,886
Labour	76,391	..	70,15,875	14,86,170	1,68,533	11,88,397	8,737	1,66,513	96,977	1,09,557	13,381	1,03,30,631
Total	99,059	2,255	73,21,733	17,85,567	3,48,198	12,50,545	47,853	2,44,706	1,42,991	1,59,358	20,362	1,14,22,627
Inspections and Test												
Explosives	2,94,268	..	..	..	..	203	..	..	..	..	..	2,94,471
Inspector of Steam Boilers	52,362	813	1,01,525	1,90,853	1,41,997	48,072	19,559	1,19,669	46,510	67,896	..	7,89,256
Total	3,46,630	813	1,01,525	1,90,853	1,41,997	48,275	19,559	1,19,669	46,510	67,896	..	10,83,727
Statistics—												
Bureau of Commercial Intelligence including Statistics.	22,55,634	..	..	..	..	..	..	..	..	..	..	22,55,634
Census	5,13,518	..	..	..	..	6,473	..	..	..	..	..	5,19,991
Gazette and Statistical Memoirs	..	..	..	..	..	..	..	..	..	100	..	100
Provincial Statistics	..	..	1,42,335	11,129	23,643	..	2,335	10,73,793	22,057	406	21,780	12,97,478
Total	27,69,152	..	1,42,335	11,129	23,643	6,473	2,335	10,73,793	22,057	506	21,780	40,73,203
Miscellaneous												
Registration of Accountants	35,758	..	..	..	..	..	..	..	..	..	..	35,758
Preservation and translation of ancient manuscripts.	..	..	..	3,000	6,200	..	..	..	..	22,182	..	31,382
Superintendent of Insurance	5,49,023	..	..	..	..	..	..	..	..	..	..	5,49,023
Examinations	4,56,371	3,737	9,59,836	26,714	9	..	3,545	8,870	..	..	8,983	14,68,065
National Library	2,01,288	..	..	..	..	..	..	..	..	..	..	2,01,288
Controller of Patents and Designs	3,75,332	..	..	..	..	..	..	..	..	..	..	3,75,332
Indian War Memorial	8,644	..	..	..	..	..	..	..	..	..	..	8,644
Registrar of Joint Stock Companies	3,36,988	..	..	..	..	..	..	..	..	..	..	3,36,988
Register of Trade Marks	6,72,587	..	..	..	..	..	..	..	..	..	..	6,72,587
Transfer to Mica Mines Labour Welfare Fund.	10,05,825	..	..	..	..	..	..	..	..	..	..	10,05,825
Expenditure on Mica Mines Labour Welfare Measures.	1,15,732	..	..	..	..	..	..	..	..	..	..	1,15,732
Deduct—Amount met from the Mica Mines Labour Welfare Fund.	1,15,732	..	..	..	..	..	..	..	..	..	..	1,15,732
Transfer to the Coal Mines Labour Welfare Fund.	66,97,722	..	..	..	..	..	..	..	..	..	..	66,97,722
Scheme for the Improvement of Production, Marketing and Distribution of coal and coke.	..	..	..	..	..	..	..	..	..	..	..	..
Deficit on scheme for the provision of Colliery Labour.	13,682	..	..	..	..	..	..	..	..	..	..	13,682

Other charges—Expenses on coal Sampling.	4,038	..	..	..	..	..	..	..	..	..	..	4,038
Deduct—Amount met from the Coal Production Fund.	17,920	..	..	..	..	..	..	..	..	..	..	17,920
Administration of Indian Partnership Act, 1932.	3,410	..	6,796	8,300	8,035	..	5,339	80	2,188	..	15	31,113
Administration of Bengal Money Lenders Act, 1940.	..	..	..	..	17,009	..	..	..	..	..	..	17,009
Employment exchanges	..	..	..	217	..	..	..	3,45,939	..	..	..	3,46,156
Miscellaneous	1,92,949	..	3,36,491	4,88,06,546	10,59,081	1,50,87,211	3,13,810	38,843	96,112	..	..	6,59,30,043
Welfare Organisation of Seamen	7,07,541	..	..	..	..	..	..	..	..	..	..	7,07,541
Government Transport Service	..	..	..	14,44,172	..	..	..	..	..	..	..	14,44,172
Payment of the net proceeds of Excise duty on Coal and Coke to the Coal Mines Stowing Board.	23,21,843	..	..	..	..	..	..	..	..	..	..	23,21,843
Works	..	..	..	..	..	11,34,467	..	..	..	296	1,350	11,36,113
Indian Dairy Department	7,11,903	..	..	..	..	..	..	..	..	..	..	7,11,903
Special Development Programme	..	..	..	2,45,258	..	..	..	..	..	..	..	2,45,258
Controller of Rents	..	..	..	..	2,01,416	..	..	..	..	..	..	2,01,416
Fire Services	3,50,155	..	26,77,471	..	..	..	..	..	..	..	1,24,399	31,52,025
Post War Reconstruction Development Programme	..	..	..	15,12,919	..	..	..	22,909	..	..	6,10,554	21,46,382
Total	1,46,26,339	3,737	39,80,594	5,20,47,126	12,91,750	1,62,21,678	3,20,694	4,16,641	97,250	22,478	7,45,301	6,97,73,588
Charges in England—												
<i>High Commissioner—</i>												
Leave salaries and deputation pay	—20,641	..	6,924	19,659	48,631	33,597	..	3,265	..	..	..	91,635
Seamen's welfare organisation	49,568	..	..	..	2,490	..	..	14,400	..	..	..	66,458
Indian Trade Commissioner	5,99,959	..	..	..	..	..	..	..	..	..	..	5,99,959
Stores for India	4,108	..	1,437	125	..	..	..	..	9	..	..	5,679
Other charges	21,730	..	1	292	5	348	..	..	24	..	..	22,400
Post War Reconstruction and Development Programme.	..	..	..	10,044	..	..	..	..	..	..	..	10,044
Indian Trade Commissioner London	4,04,022	..	..	..	..	..	..	..	..	..	..	4,04,022
Indian Supply Mission London	3,33,124	..	..	..	..	..	..	..	..	..	..	3,33,124
Commercial Secretary	43,161	..	..	..	..	..	..	..	..	..	..	43,161
Commissionerate General in Europe	45,055	..	..	..	..	..	..	..	..	..	..	45,055
Total	14,80,086	..	8,362	30,120	51,326	33,945	..	17,665	33	..	..	16,21,537
Total Expenditure under Miscellaneous Departments.	1,93,21,266	6,805	1,15,54,549	5,40,64,795	18,56,914	1,75,60,916	3,90,441	18,72,474	3,08,841	2,50,238	7,87,443	10,79,74,682
Charged	..	} 6,805 {	..	..	..	..	60	..	..	198	..	..
Voted	1,93,21,266		..	..	..	..	..	..	..	..	..	..

SECTIONS G. and GG.—Currency and Mint

Revenue Rs. 12,62,99,105.

Expenditure

 Within the Revenue Account Rs. 2,12,50,142
 Outside the Revenue Account Rs. 6,48,97,988

Major Head	No. of Account	Detail of Accounts	Page	Amount of each Account.	
				Major Head Total	
				Revenue	Expenditure
				Rs.	Rs.
Currency	67	Receipts	228	10,97,65,090	..
"	67-A	Expenditure	228	..	92,16,127
Mint	68	Receipts	230	1,65,34,015	..
"	68-A	Expenditure	230	..	1,20,34,015
"	69	Statement of Appropriation of Profit on Bronze, Copper and Nickel Coinage Accounts.	231		
		TOTAL		12,62,99,105	2,12,50,142
		Capital Account outside the Revenue Account.			
Currency Capital Account outside the Revenue Account	67-B	Expenditure	229	..	5,92,76,529
Capital Outlay on Mints outside the Revenue Account.	68-B	Expenditure	231	..	56,21,459
		TOTAL			6,48,97,988

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 48—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 328-329.

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 year ended 31st March 1949.

	Rs.
CENTRAL GOVERNMENT	
Shares of Surplus Profits of the Reserve Bank	10,18,28,429
Current Note Press	78,45,439
Value of old currency Notes assumed to be no longer in circulation.	98,270
Value of unclaimed Currency Notes	2,498
Miscellaneous	5,066
Deduct—Refunds	14,610
Total Receipts Under Currency	10,97,65,090

No. 67-A—ACCOUNT of EXPENDITURE of the CURRENCY DEPARTMENT for the year ended 31st March 1949.

	Rs.
CENTRAL GOVERNMENT	
Currency Note Press—	
1. Capital Account	2,80,512
2. Revenue Account—	
(i) Working Expenses	(a) 61,17,975
(ii) Interest on Capital	1,82,027
Miscellaneous	26,55,613
Total Expenditure under Currency	92,16,127
	Charged
	Voted
	1,82,027
	60,34,100

(a) Includes Rs. 1,26,912 on account of Depreciation adjusted in reduction of Capital (*vide* Account No. 67-B).

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.

The expenditure on the purchase of Reserve Bank shares incurred during 1948-49 has also been taken to this head.

No. 67-B—ACCOUNT of CURRENCY CAPITAL OUTLAY outside the REVENUE ACCOUNT during and to end of the year 1948-49.

Heads of Account	Expenditure during the year	Expenditure to end of the year
	Rs.	Rs.
CENTRAL GOVERNMENT		
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.	.. (a)1,32,34,07,633	
Purchase of share in the International Bank.	.. (a)26,47,13,929	
Miscellaneous . . . . .	.. (b)47,329	
Purchase of Reserve Bank shares .	5,92,71,525	5,92,71,525
BOMBAY		
Currency Note Press—		
Land	20,530	33,936
Buildings	27,626	25,13,092
Plant and Machinery	25,160	9,76,494
Minor Equipments	100	78,191
Miscellaneous	582	52,591
Deduct—Depreciation	1,26,912	17,60,689
Charges in England—		
High Commissioner	3,17,877	10,10,620
Loss or gain by exchange	553	2,379
TOTAL	2,65,516	29,06,614
Deduct—Expenditure financed from Ordinary Revenues.	2,60,512	12,72,750
Net Expenditure outside the Revenue Account: Currency Note Press.	5,004	16,33,864
Total Currency Capital Outlay (Voted)	5,92,76,529	1,70,09,73,549

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 coin-

age 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 returned from circulation in Pakistan during the period from 15-8-47 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 so far 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. The net mint expenditure during 1948-49 being Rs. 80,28,977, and equivalent amount has been transferred from the suspense head, bringing the total amount of transfer to Revenue to Rs. 1,25,28,977. 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. 68-A.

The expenditure debited to the head "Loss on coinage" includes (i) loss of weight in recoining 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'.

(a) Consequent upon partition, Pakistan became entitled to 17½% of the assets on the date of partition represented 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 Govt. of India. This did not, however, change India's contribution to the International Monetary Fund and in the shares of the International Bank for Reconstruction and Development which remained at the same level as that of the undivided Govt. of India. The progressive capital outlay which was reduced on 15th August 1947, has accordingly been restored to its original value without financial adjustment.

(b) The progressive figure which was reduced on 15th August 1947 has been increased by Rs. 8,282 without financial adjustment and restored to its original value.

No. 68—ACCOUNT of RECEIPTS of the MINTS in India, for the year ended 31st March 1949.

	Calcutta	Bombay	Total
CENTRAL GOVERNMENT			
	Rs.	Rs.	Rs.
Profit from circulation of Nickel, Bronze and Copper coins	1,25,28,977 (a)	..	1,25,28,977
Fees for coining dollars, etc. . . . .	..	11,53,562	11,53,562
Assay Fees . . . . .	..	32,350	32,350
Miscellaneous	15,14,163	13,06,694	28,20,857
	..	1,731	1,731
<i>Debit—Refunds</i>			
Total Receipts under Mints .	1,40,43,140	24,90,875	1,65,34,015

No. 68-A—Account of Expenditure of the Mints in India, for the year ended 31st March, 1949.

	Calcutta	Bombay	Total
CENTRAL GOVERNMENT			
	Rs.	Rs.	Rs.
Mint Masters' Establishment and Contingencies	43,47,234	40,88,698	84,35,932
Loss on Coinage . . . . .	..	..	..
Purchase of Local Stores	7,16,129	10,50,949	17,67,078
Works	2,21,527	4,23,202	6,44,729
Charges in England—			
<i>High Commissioner—</i>			
Leave Salaries and deputation pay	76,623(a)	..	76,623
Sterling Overseas Pay	7,249 (a)	..	7,249
Store for India	11,02,201 (a)	..	11,02,201
Other Charges	203 (a)	..	203
Total Expenditure under Mint (voted) .	64,71,166	55,62,849	1,20,34,015

(a) Pertains both to 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 and to the end of the year 1948-49.

Heads of Accounts	Expenditure during the year	Expenditure to the end of the year
	Rs.	Rs.
Central Government		
INDIA GENERAL		
Buildings . . . . .	..	1,752
Charges in England—		
<i>High Commissioner—</i>		
Stores for India	8,29,685	25,63,298
Loss or gain by Exchange	1,443	4,458
TOTAL	8,31,128	25,69,508
West Bengal		
Buildings	27,69,266	52,16,307
Plant and Machinery	20,21,065	31,35,575
TOTAL	47,90,331	83,51,882
Total Capital Outlay on Mints (Voted)	₹6,21,459	1,09,21,390

No. 69.—STATEMENT showing the APPROPRIATION of the PROFIT on the CIRCULATION OF BRONZE, COPPER and NICKEL COINS during the year ended 31st March 1949.

Account of Coins	Bronze and Copper Coinage Account	Nickel Coinage Account
	Rs.	Rs.
(1) Balance in Depots and Mints on 1st April 1948	16,51,928	4,17,20,258
(2) New Coinage during the year	14,08,600	8,98,64,750
(3) Passed into circulation during the year	15,63,425	7,59,34,647
(4) Balance in Depots and Mints on 31st March 1949	14,97,103	5,56,50,361
Account of Profit		
(5) Balance being the unappropriated profit on 1st April 1948	7,51,862	3,84,65,972
(6) Gross profit on coinage during the year	11,42,056	7,83,37,520
(7) Total for Appropriation	18,93,918	11,68,03,501
(8) Profit on coins passed into circulation during the year	9,67,480	6,74,04,583
(9) Balance being the unappropriated profit on 31st March 1949	9,26,438	4,93,98,918
Profit Appropriated to Suspense		
Profit on coins passed into circulation as in line (8) above	9,67,480	6,74,04,583
Deduct—Loss on destruction of coins, etc.	25,25,484	24,78,408
Net Profit credited to "P.—Deposits and Advances—Part IV—Suspense—Suspense Accounts"	— 15,58,004	6,49,26,175

Section H—Civil Works and Miscellaneous Public Improvements (Financed from Ordinary Revenues)

Revenue, Rs. 4,58,81,211.

Expenditure, Rs. 27,40,17,824.

Major Head	No. of Account	Detail of Accounts	Page	AMOUNT OF EACH ACCOUNT	
				MAJOR HEAD TOTAL	
				Revenue	Expenditure
Civil Works	70	Receipts—Central and Provincial	234	Rs. 4,41,99,286	Rs. ..
" "	70-A	Expenditure—Central	235	..	6,75,64,940
" "	70-B	Expenditure —Provincial	236	..	20,49,11,869
Bombay Development Scheme	71	Receipts —Provincial	237	16,81,925	..
" " "	71-A	Expenditure—Provincial	237	..	15,41,015
		TOTAL		4,58,81,211	27,40,17,824

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 communications 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 arrangements 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 No. 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 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.

H.—Civil works, etc.

8. The head 'Block grant for transfer to Central Road Fund' records the annual lump grant from Central Revenues to the Central Road Fund (see Explanatory Note to Account No. 102 on page 322). 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 322. The actual expenditure on the construction and maintenance of roads, etc., financed from the 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.

MULTI-PURPOSE RIVER SCHEMES

A set of new major heads was opened in the accounts for 1948-49 for recording transactions connected with the Multi-purpose River Schemes which were hitherto being recorded in Sections 'C & CC' and 'I & II'. The major Heads opened for this purpose are:—

REVENUE ACCOUNT

- (1) XL-A Receipts from Multi-purpose River Schemes. (2) 51-A Interest on Capital Outlay on Multi-purpose River Schemes.
(3) 51-B Other Revenue Expenditure connected with Multi-purpose River Schemes.

CAPITAL ACCOUNT

- (4) 50-B Capital Outlay on Multi-purpose River Schemes met out of Revenue. (5) 80-A Capital Outlay on Multi-purpose River Schemes.

The head XL-A is intended to record the revenue receipts as and when the schemes begin to earn revenue. Under the head '51-A' is recorded the interest on capital outlay on these schemes and '51-B' is meant for Revenue expenditure on these Schemes.

The heads '51-B' and '80-A' are for the record of Capital Expenditure financed from revenue and capital respectively.

No. 70—ACCOUNT of CENTRAL and PROVINCIAL RECEIPTS under CIVILWORKS for the year ended 31st March 1949.

Heads of Revenue	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.
Rents	80,27,269	2,542	7,74,019	6,40,130	2,82,040	1,15,087	7,14,018	5,96,045	3,93,048	1,11,908	1,38,341	1,17,94,427
Ferry Receipts	93,333	..	3,06,798	72,444	..	17,51,654	..	..	2,23,835	1,89,431	188	26,37,688
Tolls on Roads . . . . .	..	..	..	8,041	1,36,065	11,688	..	62	1,13,911	10,682	8,478	2,88,927
Receipts from Workshops . . . . .	..	..	52,659	76,121	..	..	..	..	..	..	..	1,28,780
Recoveries of expenditure	13,54,087	159	34,55,970	93,305	3,67,943	3,31,742	93,948	1,71,305	42,254	11,617	30,63,974	89,86,304
Transfers from the Fund for Orissa Buildings . . . . .	..	..	..	..	..	..	..	..	..	..	12,139	12,139
Transfer from Central Road Fund(a) . . . . .	..	..	30,62,545	17,54,640	5,77,457	97,262	63,729	11,72,860	11,87,325	36,23,046	83	1,15,38,947
Transfer from Special Development Fund . . . . .	..	..	..	1,34,265	..	..	..	..	..	..	..	1,34,265
Transfers from the Deposit Account of grants for Economic Development and Improvement of rural areas . . . . .	..	..	..	..	..	..	..	..	..	1,157	..	1,157
Miscellaneous	38,28,208	878	10,53,212	8,98,821	2,33,654	17,97,136	4,83,223	3,77,598	1,92,464	3,08,947	1,08,746	92,82,897
Receipts in England—High Commissioner	237	..	..	235	..	659	986	..	..	..	..	2,117
Total	1,33,03,134	3,579	87,05,203	36,78,002	15,97,169	41,05,208	13,55,904	23,17,870	21,52,837	42,56,788	33,31,949	4,48,07,643
Deduct—Refunds	34,783	33	71,590	11,316	1,915	12,065	46,930	9,451	29,491	3,72,516	18,267	6,08,357
Total Central and Provincial Receipts from Civil Works.	1,32,68,351	3,546	86,33,613	36,66,686	15,95,254	40,93,143	13,08,974	23,08,419	21,23,346	38,84,272	33,13,682	4,41,99,286

(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.

No. 70-A—ACCOUNT of EXPENDITURE ON CIVIL WORKS (financed from Ordinary Revenue) of the CENTRAL GOVERNMENT during the year ended 31st March 1949.

	Rs.
ORIGINAL WORKS—	
Buildings	22,68,666
Communications	—1,536
Miscellaneous	53,901
REPAIRS—	
Buildings	1,69,57,697
Communications	2,56,33,910
Miscellaneous	9,15,065
Total Original Works and Repairs	4,58,27,703
Establishment	53,01,095
Tools and Plant	5,75,467
Grants-in-aid	26,23,715
Suspense	—81,81,917
Block grant for transfer to Central Road Fund	2,15,00,000
<i>Deduct—Amount met from Central Road Fund</i>	<i>(a) 1,12,325</i>
<i>Deduct—Amount met from Subventions from Central Road Fund</i>	<i>5,752</i>
Total	6,75,27,986
Leave and other Establishment Charges in England—	
High Commissioner	36,954
Total Expenditure on Civil Works financed from Ordinary Revenues	6,75,64,940
Charged	16,73,572
Voted	6,58,91,368

(a) Represents charges of the Consulting Engineer to the Government of India (Roads) and his staff.

No. 70-B—ACCOUNT of PROVINCIAL EXPENDITURE ON CIVIL WORKS (financed from Ordinary Revenues) during the year ended 31st March 1949.

	Provincial Governments										Total
	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	
ORIGINAL WORKS—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Buildings	1,14,169	37,06,380	35,41,775	19,47,733	16,47,818	2,50,37,649	22,09,839	56,19,818	10,58,376	35,07,069	4,83,90,826
Communications	2,56,744	5,79,181	17,95,804	7,64,766	7,62,085	36,20,644	4,08,588	30,65,456	86,77,720	5,89,672	2,05,20,660
Miscellaneous	..	77,745	31,246	3,71,650	14,127	10,804	43,045	73,465	..	6,888	6,28,970
REPAIRS—											
Buildings	22,210	27,85,772	28,25,055	45,48,732	8,80,589	36,23,822	20,26,730	11,85,087	8,42,904	6,80,606	1,94,21,407
Communications	2,49,295	3,00,82,593	1,00,80,465	42,56,793	1,41,72,479	45,46,643	16,19,064	40,25,081	43,33,099	15,60,243	7,49,25,755
Miscellaneous	4	1,27,366	1,00,774	..	1,91,483	23,703	40,191	1,317	7,328	2,164	4,94,330
Total Original Works and Repairs	6,42,422	3,73,59,037	1,83,75,119	1,18,89,674	1,76,68,581	3,68,63,265	63,47,457	1,39,70,224	1,49,19,327	63,46,642	16,43,81,748
Establishment	88,098	66,29,109	41,58,335	16,39,515	6,42,357	29,28,493	16,85,633	25,46,803	10,22,392	9,63,617	2,23,04,352
Tools and Plant	8,493	49,39,089	14,83,484	4,54,347	2,58,687	1,84,233	5,42,733	25,99,311	3,11,328	2,44,297	1,10,26,002
Grants-in-aid	7,000	49,64,865	19,86,933	18,15,027	43,89,477	4,23,766	11,26,067	3,684	12,50,869	5,10,884	1,64,78,572
Post-War Reconstruction and Development Programme	..	40,91,607	30,52,729	..	..	..	62,08,971	..	..	31,04,213	1,64,57,520
Capital Construction—Original Works	..	..	..	..	..	..	..	..	..	22,05,797	22,05,797
Capital Construction—Original Repairs	..	..	..	..	..	..	..	..	..	9,488	9,488
Suspense (a)	..	8,05,298	69,140	-37,657	-9,50,259	24,86,962	10,74,621	-7,62,727	1,24,967	2,06,983	30,17,328
Deduct—Contributions from other Governments etc.	..	..	..	..	..	..	19,928	..	..	..	19,928
Deduct—Expenditure on Displaced persons transferred to 57—Miscellaneous	..	..	..	..	..	2,61,53,894	..	..	..	..	2,61,53,894
Deduct—Amount transferred to 63-B Post War Reconstruction and Development Schemes	..	..	..	..	..	39,32,838	..	..	..	..	39,32,838
Deduct—Expenditure on Evacuee property transferred to Custodian	..	..	..	..	..	11,23,500	..	..	..	..	11,23,500
TOTAL (b)	7,46,013	5,87,89,005	2,91,25,740	1,57,60,906	2,20,08,843	1,16,76,487	1,69,65,554	1,83,57,295	1,76,28,883	1,35,91,921	20,46,50,647
Charges in England—											
<i>High Commissioner</i>											
Leave and other Establishment charges	..	94,540	49,902	16,630	14,043	6,620	44,906	16,046	15,370	3,165	2,61,222
TOTAL EXPENDITURE ON CIVIL WORKS (FINANCED FROM ORDINARY REVENUES) OF THE PROVINCIAL GOVERNMENTS.	7,46,013	5,88,83,545	2,91,75,642	1,57,77,536	2,20,22,886	1,16,83,107	1,70,10,460	1,83,73,341	1,76,44,253	1,35,95,086	20,49,11,869
Charged	} 7,46,013 {	4,00,547	4,63,634	9,39,126	1,94,212	1,41,966	96,135	9,421	13,81,022	60,709	
Voted		5,84,82,998	2,87,12,008	1,48,38,410	2,18,28,674	1,15,41,141	1,69,14,325	1,83,63,920	1,62,63,231	1,35,34,377	

(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 333,

XL and 51—Bombay Development Schemes

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 SCHEMES during and to end of the year 1948-49.

Heads of Account	Receipts during 1948-49	Receipts to end of 1948-49
	Rs.	Rs.
BACK BAY RECLAMATION SCHEME		
Rents from properties	6,30,521	57,92,702
Miscellaneous	5,503	95,271
<i>Deduct—Refunds</i>	1,365	6,062
Total	6,34,659	58,81,911
INDUSTRIAL HOUSING SCHEME		
Cotton Cess . . . . .	..	1,69,92,026
Chawl Rents	9,08,992	1,76,40,630
Miscellaneous	4,294	1,07,998
<i>Deduct—Refunds</i>	228	1,305
Total	9,13,058	3,47,39,349
AMBARNATH ELECTRIC SUPPLY SCHEME		
Sale of Electricity	62,237	7,45,268
Miscellaneous	173	7,550
Total	62,410	7,52,818
OTHER SCHEMES, INCLUDING BOMBAY SUBURBAN AND GENERAL SCHEMES		
Cotton Cess . . . . .	..	52,66,667
Rent from Properties	64,979	14,06,850
Miscellaneous	7,742	14,22,014
<i>Deduct—Refunds</i>	923	92,053
Total	71,798	80,03,478
Total Revenue Receipts from Bombay Development Schemes.	16,81,925	4,93,77,556

No. 71-A—ACCOUNT of EXPENDITURE from RECEIPTS on the BOMBAY DEVELOPMENT SCHEME during and to end of the year 1948-49.

Heads of Account	Expenditure during 1948-49	Expenditure to end of 1948-49
	Rs.	Rs.
BACK BAY RECLAMATION SCHEME		
Original Works	811	27,981
Repairs	27,076	2,12,188
Establishment	16,913	1,84,210
Tools and plant	418	2,653
Charges in England	140	1,161
Total	45,358	4,28,193
INDUSTRIAL HOUSING SCHEME		
Original Works	1,22,338	9,09,846
Repairs	6,70,148	79,59,894
Establishment	4,53,505	42,86,778
Tools and Plant	11,887	88,324
General Charges . . . . .	..	58,696
Interest on Capital	(a)	82,71,256
Charges in England	3,962	28,102
Total	12,61,840	2,16,02,896
<i>Deduct—Cost of Audit debited to Central Government.</i>	..	7,771
Total	12,61,840	2,15,95,125
AMBARNATH ELECTRIC SUPPLY SCHEME		
Original Works	335	20,502
Repairs	47,101	4,27,242
Establishment	2,330	83,974
Tools and Plant	114	4,858
Interest on Capital	(a)	1,87,713
Charges in England	38	297
Total	49,918	7,24,586
OTHER SCHEMES, INCLUDING BOMBAY SUBURBAN AND GENERAL SCHEMES		
Original Works	1,16,029	4,28,659
Repairs	39,366	4,34,922
Establishment	25,877	2,02,305
Tools and Plant	1,970	10,852
Interest on Capital	(a)	11,14,876
Charges in England	657	2,295
Total	1,83,899	21,93,909
Total Revenue Expenditure on the Bombay Development Scheme.	(b) 15,41,015	2,49,41,813

(a) Interest charges have not been debited to the accounts of these schemes from 1931-32.

	Rs.
(b) Charged Voted	15,41,015
Total	15,41,015

Section HH—Capital Account of Civil Works and Miscellaneous Public Improvements

Expenditure	}	Outside the Revenue Account	Rs. 13,27,57,651
		Within the Revenue Account	Rs. 2,39,44,459

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	Ra. 92,42,794
Capital Outlay on Bombay Development Scheme.	73	Expenditure	239	—8,80,459
Capital Outlay on Multipurpose River Schemes.	73A	Expenditure	240	2,21,80,400
Civil Works outside the Revenue Account.	74	Expenditure	241	10,22,14,916
		Total		13,27,57,651
Civil Works within the Revenue Account	74	Expenditure	241	2,39,44,459

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) 80-A. Capital Outlay on Multipurpose River Schemes.

(3) 81—Civil Works outside the Revenue Account.

Within the Revenue Account

(5) 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 re-arrangement 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 and to end of the year
1948-49.

Heads of Account	Expenditure during the year	Expenditure to end of the year
	Rs.	Rs.
CENTRAL GOVERNMENT		
A.—Salaries and Allowances—		
(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.—Travelling Allowances of Officers and Establishment—		
(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
C.—Supplies and Services and Contingencies—		
(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.	11,28,700	66,45,335
Deduct—Credits from other Heads of Account.	..	86,05,686
Net Total Salaries, Allowances, etc.	11,28,700	2,69,77,219
D.—Works Expenditure—		
(i) Buildings—		
(a) Government House . . . . .	..	1,82,20,551
(b) Secretariats . . . . .	..	1,90,95,797
(c) Other Buildings	79,33,928	11,33,79,130
Deduct—Receipts from the War Department.	..	1,34,91,315
(d) Legislative Chambers . . . . .	..	91,22,193
(ii) Communications	29,174	35,30,464
(iii) Miscellaneous Public Improvements.	..	23,38,123
(iv) Electric Light and Power . . . . .	..	70,36,942
(v) Irrigation . . . . .	..	50,00,972
(vi) Sanitation, including Storm Water Drains, Sewage and Sewage disposal, Water Supply and Conservancy.	..	1,32,53,742
(vii) Tools and Plant	1,19,402	1,03,52,898
(viii) Stock and Suspense . . . . .	..	12,24,195
(ix) Miscellaneous, including surveys camps and general preliminary expenditure connected with works	..	97,01,339
(x) Maintenance during construction	..	97,39,641
(xi) Railway Diversion . . . . .	..	13,78,608
E.—Acquisition of Land taken up for the project.	..	34,35,634
F.—Grants-in-aid, Contributions, etc.	..	21,40,000
G.—Other Miscellaneous Expenditure	..	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—		
Stores for India	31,535	42,649
Loss or Gain by Exchange	55	74
GRAND TOTAL (Voted)	92,42,794	21,97,52,331

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 1948-49.

Heads of Account	Expenditure during the year	Expenditure to end of the year
	Rs.	Rs.
GOVERNMENT OF BOMBAY		
A.—Works and Acquisitions—		
Reclamation Scheme	3,384	9,60,65,325
Industrial Housing Schemes . . . . .	..	4,16,06,112
Other Bombay Schemes . . . . .	..	9,78,796
Suburban Schemes . . . . .	..	2,62,27,070
General Schemes . . . . .	..	33,76,943
TOTAL	3,384	16,82,54,246
Deduct—Receipts and recoveries on Capital Account.	8,89,782	3,69,42,665
TOTAL A.—WORKS AND ACQUISITIONS	—8,86,398	13,13,11,581
B.—Establishment	5,839	1,20,82,531
C.—Tools and Plant	75	33,48,808
D.—Grants-in-aid to Local Bodies . . . . .	..	50
E.—Suspense . . . . .	..	2,93,774
F.—Charges in England	25	1,430
TOTAL	—8,80,459	14,70,38,174
Deduct—Interest met from Ordinary Revenues.	..	5,98,75,411
Deduct—Cost of Audit debited to "26 Audit, Central".	..	4,94,976
Net Total	(a) —8,80,459	8,66,67,787(b)
	Rs.	
(a) Charged . . . . .	..	..
Voted . . . . .	..	—8,80,459
Total . . . . .	..	—8,80,459

(b) Includes *pro forma* adjustments of interest and audit charges relating to the Industrial Housing Scheme up to 1926-27 and 1929-30 respectively and other Bombay Schemes including Suburban and General Schemes up to 1929-30 and the Reclamation Scheme up to 1933-34.

(2) (i) Excludes the following amounts debited to the three 'Departmental Estimates mentioned below and to the Civil Works Account'

Railways	75,83,232
Posts and Telegraphs	49,66,782
Defence Services	8,01,13,378
50 Civil Works	1,86,73,251
81-Capital Account of Civil Works	55,93,630

(ii) Includes a *pro forma* correction of Rs. 65 which was adjusted under the head "64-C-Pre-partition payments".

80-A—Capital Outlay on Multi-purpose River Schemes

In the year 1948-49, the expenditure on the Damodar Valley Project alone was booked under the new major head 80-A. The three participating Governments viz. the Central Government, the Government of Bihar and the Government of West Bengal share the expenditure on the project according to the provisions of the Damodar Valley Corporation Act, 1948. The execution of the project is entrusted to the Damodar Valley Corporation. The detailed accounts of the Project are also maintained by the Corporation. A summary of the audited accounts of the Corporation as a whole is appended to the Appropriation Accounts of the three participating Governments. The capital provided by the three Governments appears only in lump in the accounts of those Governments and is also exhibited in Account No. 73-A.

2. The expenditure on other multi-purpose river schemes still continues to be recorded under Sections 'C & CC' and 'I & II'.

No. 73-A—ACCOUNT of CAPITAL EXPENDITURE ON MULTI-PURPOSE RIVER SCHEMES during and to end of the year 1948-49.

Head of Account	Expenditure during the year	Expenditure to end of the year
	Rs.	Rs.
Central Government		
Damodar Valley Corporation	69,26,767	69,26,767
Government of Bihar		
Damodar Valley Corporation	61,37,000	61,37,000
Government of West Bengal		
Damodar Valley Corporation	91,16,633	91,16,633
Total	2,21,80,400	2,21,80,400
Voted	2,21,80,400	2,21,80,400
Charged . . . . .	..	..

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 "Subvention from the Central Road Fund". (See also last sub-para of the note under Central Road Fund on page 332)

No. 74-ACCOUNT of EXPENDITURE on CIVIL WORKS outside the REVENUE ACCOUNT during and to end of the year 1948-49.

	Provincial Governments										Total
	Central Government	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.
Civil Works—Buildings	1,78,31,327	28,68,515	28,35,187	669	1,23,20,808	37,34,947	..	32,37,426	1,80,730	..	4,30,09,609
Communications	1,87,71,292	..	1,53,863	75,93,518	3,09,69,416	28,70,600	..	..	..	..	6,03,48,689
Miscellaneous	1,21,049	..	..	..	1,18,015	..	..	..	..	..	2,39,064
Reconstruction of and repairs to Government property damaged by Earthquake.	..	..	..	..	..	..	447	..	..	..	447
Establishment	17,04,816	4,56,512	3,96,394	8,20,207	36,65,327	5,99,713	..	1,56,593	15,633	..	78,15,195
Tools and Plant.	2,10,175	11,026	33,975	18,07,162	7,53,552	8,68,117	..	18,389	4,513	..	37,06,909
Post War Reconstruction and Development Programme.	..	..	60,49,025	..	..	..	..	..	..	..	60,49,025
Suspense	—64,815	..	..	—14,26,125	38,13,461	4,84,066	..	..	..	..	28,06,787
Deduct—Receipts and Recoveries on Capital Account.	..	..	7,962	1,221	2,620	..	..	..	..	..	11,803
Capital Construction	23,72,060	..	..	..	..	..	..	..	..	..	23,72,060
Charges in England— Leave and other establishment Charges.	1,704	..	11,325	..	41,776	5,427	..	4,030	..	..	64,262
Post-War Reconstruction and Development Programme.	..	..	25,287	..	..	..	..	..	..	..	25,287
Loss or gain by exchange	3	..	..	..	..	..	..	..	..	..	3
Total Expenditure during the year 1948-49.	4,09,47,811	33,36,053	94,97,094	87,94,210	5,16,69,735	85,62,870	447	34,16,438	2,00,876	..	12,64,25,534
Deduct—Amount financed from Extraordinary Receipts.	..	..	..	..	(a) 1,96,79,472	42,64,987	..	..	..	..	2,39,44,459
Deduct—Amount met from Subventions from Central Road Fund.	..	..	..	..	2,19,512	..	..	46,647	..	..	2,66,159
Net Expenditure outside the Revenue Account.	4,09,47,811	33,36,053	94,97,094	87,94,210	3,17,70,751	42,97,883	447	33,69,791	2,00,876	..	10,22,14,916
Charged . . . . .	..	..	9,891	..	—2,19,512	..	..	—46,647	..	..	..
Voted	4,09,47,811	33,36,053	94,87,203	87,94,210	3,19,90,263	42,97,883	447	34,16,438	2,00,876	..	..
Expenditure to end of 1948-49 met from Revenue.	..	..	..	..	7,46,56,844	92,16,791	..	..	..	..	8,38,73,635
Do. debited to Subventions from Central Road Fund.	..	..	..	..	19,28,653	..	..	4,34,077	2,25,510	..	25,88,240
Net expenditure outside the Revenue Account to end of 1948-49.	(b) 7,18,73,875	2,01,48,715	5,72,05,018	1,87,83,016	9,80,69,047	1,24,87,655	61,10,827	1,18,98,535	48,41,093	5,063	30,14,22,844

H.E.—Capital of Civil Works.

Rs.

United Provinces.

(a) Charged
Voted 1,96,79,472

(b) Includes the entire progressive expenditure as on 14-8-1947 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.

Sections I and II—Electricity Schemes

Revenue Account	Receipts	Rs. 1,32,77,380	Capital Account	Within the Revenue Account	Rs. 13,42,007
	Expenditure	Rs. 1,38,02,136		Outside the Revenue Account	Rs. 9,82,56,942

Major Head	No. of Account	Detail of Accounts	Page	Amount of each account	
				Major Head Total	
				Revenue	Expenditure
Electricity Schemes	75	Gross Receipts	245	Rs. 4,37,82,699	Rs. ..
" "	75-A	Deduct—Working Expenses	247	3,05,05,319	..
		Net Receipts		1,32,77,380	..
" "	75	Interest	245	..	1,20,45,663
" "	76	Other Revenue Expenditure	248	..	17,56,473
		TOTAL		1,32,77,380	1,38,02,136
Capital Outlay on Electricity Schemes within the Revenue Account	76-A	Expenditure	252	..	13,42,007
Capital Outlay on Electricity Schemes outside the Revenue Account	76-A	Expenditure	252	..	9,82,56,942

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. 76-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 those 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.

Projects	Receipts				Deduct— Working Expen- as vide details in Account No. 75-A)	Net Receipts	Interest on Capital	Surplus of Reve- nue over Expen- diture + and of Expenditure over Revenue —
	Sale of power	Miscellaneous Revenue	Deduct— Refunds	Total				
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Government of Madras								
<i>I—Hydro-Electric Schemes</i>								
Pykara Hydro-Electric Project	68,61,112	4,09,700	108	72,70,704	34,13,553	38,57,151	23,44,980	+15,12,171
Mettur Hydro-Electric Project	59,52,655	4,20,176	4,392	63,68,439	35,02,066	28,66,373	14,88,774	+13,77,599
Papanasam Hydro-Thermal Project	27,01,599	2,52,119	..	29,53,718	14,70,695	14,83,023	10,90,355	+3,92,668
Kollegal Scheme	11,765	239	..	12,004	11,090	914	2,254	—1,340
Maachand Hydro-Electric Project . . . . .	..	..	..	..	..	..	1,10,122	—1,10,122
Ceded Districts Scheme . . . . .	..	..	..	..	..	..	70,884	—70,884
Hindupur Scheme . . . . .	..	..	..	..	..	..	1,528	—1,528
Total I—Hydro-Electric Schemes	1,55,27,131	10,82,234	4,500	1,66,04,865	83,97,404	82,07,461	51,08,895	+30,98,566
<i>II—Thermo-Electric Schemes</i>								
Visagapatnam Thermal Station	6,32,089	2,26,815	..	8,58,904	7,06,174	1,52,730	1,70,200	—17,470
Bezwada Thermal Station	7,23,007	5,61,416	..	12,84,423	16,97,658	—4,13,235	2,72,000	—6,85,235
Cocanada Thermal Station	1,55,136	77,178	..	2,32,314	2,25,482	6,832	34,209	—27,377
Kurnool Thermal Scheme	79,287	23,588	..	1,02,875	97,574	5,301	5,728	—427
Madras Thermal Scheme	77,71,383	2,39,004	..	80,10,387	74,57,445	5,52,942	7,66,630	—2,13,688
West Godavari District Electrification Scheme . . . . .	..	..	..	..	..	..	9,597	—9,597
Cuddapah Thermal Scheme	27,227	898	..	28,125	28,156	—81	7,446	—7,477
Nellore Thermal Scheme . . . . .	..	..	..	..	..	..	1,10,323	—1,10,323
Rajahmundry Samalkot Extensions . . . . .	..	..	..	..	..	..	2,07,340	—2,07,340
Total II—Thermo-Electric Schemes	93,88,129	11,28,899	..	1,05,17,028	1,02,12,489	3,04,539	15,83,473	—12,78,934
Total —Government of Madras	2,49,15,260	22,11,133	4,500	2,71,21,893	1,86,09,893	85,12,000	(a) 66,92,368	+18,19,833
Government of Bombay								
<i>I—Hydro-Electric Schemes</i>								
Hydro-Electric Scheme at Bhatgar	58,120	12	..	58,132	17,529	40,603	..	+40,603
<i>II—Thermo-Electric Schemes</i>								
Hubli Electricity Undertaking	1,49,940	7,366	..	1,57,306	1,10,084	47,222	..	+47,222
Total Government of Bombay	2,08,060	7,378	..	2,15,438	1,27,613	87,825	..	+47,825

Government of United Provinces		II—Thermo-Electric Schemes							
Kanpur Electric Supply Administration	90,38,223	(b) 28,433	..	92,59,962	84,71,302	7,88,660	7,79,194	+ 9,466	
Azamgarh Electricity Supply Administration	27,646	1,93,306	..	28,237	50,507	-22,270	..	-22,270	
		59)							
Total Government of United Provinces	90,65,869	2,22,330	..	92,88,199	85,21,809	7,66,390	(a) 7,79,194	-12,804	
Government of East Punjab									
I—Hydro-Electric Schemes									
Uhl River Hydro-Electric Scheme—									
Production	2,601	6,579	706	8,474	12,17,951	-12,09,477	12,16,800	-24,25,277	
Transmission	23,69,707	50,752	..	24,20,459	4,77,620	19,42,839	7,41,685	+12,01,154	
Bulk Supply	11,10,216	1,301	..	11,11,517	23,256	10,88,261	30,674	+10,57,587	
Distribution	26,67,335	1,41,594	4	28,08,925	8,18,491	19,90,434	3,09,351	+16,81,083	
Nangal Power Project . . . . .	..	..	..	..	..	..	11,02,810	-11,02,810	
Total—Hydro-Electric Schemes	61,49,859	2,00,226	710	63,49,375	25,37,318	38,12,057	34,00,320	+4,11,737	
II—Thermo-Electric Schemes									
Gurgaon Electric Supply Scheme	1,946	659	..	2,604	1,396	1,208	3,292	-2,084	
Moga Electric Supply Scheme	438	27	..	465	8,912	-8,447	1,647	-10,094	
Abohar Electric Supply Scheme . . . . .	..	710	..	710	10,244	-9,534	1,629	-11,163	
Karnal Electric Supply Scheme . . . . .	..	5	..	5	2,862	-2,847	1,549	-4,396	
Panipat Thermal Electric Supply Project . . . . .	..	..	..	..	..	..	55,215	-55,215	
Ferozepore Electric Supply Scheme . . . . .	..	..	..	..	..	..	36,363	-36,363	
Total—Thermo-Electric Schemes	2,383	1,401	..	3,784	23,404	-19,620	99,695	-1,19,315	
Total—Government of East Punjab	61,52,242	2,01,627	710	63,53,159	25,60,722	37,92,437	(a) 35,00,015	-1,92,422	
Government of Bihar									
II—Thermo-Electric Schemes									
Dehri Sasaram Electrification Schemes	2,24,153	6,923	..	2,31,078	1,75,062	56,014	11,628	+44,386	
Dehri Sasaram Lift Irrigation Scheme . . . . .	..	1,53,856	606	1,53,250	1,77,187	-23,937	16,508	-40,445	
Dehri Sasaram Lift Irrigation Extension Scheme . . . . .	..	..	..	..	..	..	17,965	-17,965	
Transmission Line for the Bihar Grid System . . . . .	..	..	..	..	..	..	3,558	-3,558	
Total Government of Bihar	2,24,153	1,60,779	606	3,84,326	3,52,249	32,077	(a) 49,659	-17,582	
Government of Central Provinces & Berar									
II—Thermo-Electric Schemes									
Raipur Power House	2,69,163	..	..	2,69,163	2,08,555	60,608	22,775	+37,833	
Amraoti Power House	1,50,383	..	..	1,50,383	1,24,478	25,905	..	+25,905	
Central Thermal Station at Nagpur . . . . .	..	..	..	..	..	..	6,44,251	-6,44,251	
Pench Valley Electrification Scheme . . . . .	..	..	..	..	..	..	75,127	-75,127	
Power Supply to Paper Mills at Chandni . . . . .	..	..	..	..	..	..	1,03,227	-1,03,227	
Jubbulpore and Katni System . . . . .	..	..	..	..	..	..	818	-818	
Power Supply to Aluminium Industry at Katni . . . . .	..	..	..	..	..	..	1,78,229	-1,78,229	
Total Government of C.P. and Berar	4,19,546	..	..	4,19,546	3,33,033	86,513	(a) 10,24,427	-9,37,914	
Government of Orissa									
II—Thermo-Electric Schemes									
Cuttack Thermal Scheme . . . . .	..	138	..	138	..	138	..	+138	
Total Government of Orissa	..	138	..	138	..	138	..	+138	
GRAND TOTAL	4,09,85,130	28,03,385	5,816	4,37,82,699	3,05,05,319	1,32,77,380	1,20,45,863	+12,31,717	

(a) These are charged.

(b) Represents interest on Depreciation Fund.

No. 75-A—ACCOUNT of WORKING EXPENSES of the ELECTRICITY SCHEMES during the year ended 31st March 1949.

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 Reserve Fund	Net amount transferred to the Depreciation Reserve Fund	Renewals and Replacements from the Depreciation 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	Cost of power creditable to bulk supply	Leave and other Establishment 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.	Rs.
Government of Madras																	
<i>I—Hydro-Electric Schemes</i>																	
Pykara Hydro-Electric Project	4,810	12,79,268	9,05,884	16,272	8,89,612	16,272	3,62,354	..	3,62,354	..	6,71,678	—, 584	1,91,143	..	..	..	34,13,553
Mettur Hydro-Electric Project	24,018	15,07,457	7,05,047	5,834	6,99,213	5,834	2,82,019	1,183	2,80,836	1,183	6,26,072	46,510	3,10,937	..	..	..	35,02,066
Papanasam Hydro Thermal Project	3,960	6,63,429	1,01,602	..	1,01,602	..	40,641	..	40,641	..	3,67,037	—5,438	2,99,464	..	..	..	14,70,695
Kollegal Scheme	..	6,576	..	..	..	..	..	..	..	..	3,789	725	..	..	..	..	11,090
Total I—Hydro-Electric Schemes.	32,788	34,56,730	17,12,533	22,106	16,90,427	22,106	6,85,014	1,183	6,83,831	1,183	16,68,576	40,219	8,01,544	..	..	..	83,97,404
<i>II—Thermo-Electric Schemes</i>																	
Visagapatnam Thermal Station	—3,861	5,77,273	..	..	..	..	..	..	..	..	1,30,158	2,604	..	..	..	..	7,06,174
Beawada Thermal Station	1,050	10,12,872	..	7,082	—7,082	7,082	..	..	..	..	95,758	339	5,87,639	..	..	..	16,97,658
Madras Electricity Scheme	6,622	51,95,300	11,45,128	..	11,45,128	..	1,46,736	..	1,46,736	..	6,18,978	—11,248	3,55,929	..	..	..	74,57,445
Cocanada Thermal Station	1	2,10,378	..	..	..	..	..	..	..	..	13,483	1,620	..	..	..	..	2,25,482
Cuddapah Thermal Scheme	..	40,948	..	..	..	..	..	..	..	..	—11,176	—1,617	..	..	..	..	28,155
Kurnool Thermal Scheme	45	79,286	..	..	..	..	..	..	..	..	13,486	4,758	..	..	..	..	97,575
Total II—Thermo-Electric Schemes	3,857	71,16,057	11,45,128	7,082	11,38,046	7,082	1,46,736	..	1,46,736	..	8,60,687	—3,544	9,43,568	..	..	..	1,02,12,489
Total Government of Madras	36,645	1,05,72,787	28,57,661	29,188	28,28,473	29,188	8,31,750	1,183	8,30,567	1,183	25,29,263	36,675	17,45,112	..	..	..	(a)1,86,09,893
Government of Bombay																	
<i>I—Hydro-Electric Schemes</i>																	
Hydro-Electric Schemes at Bhatgar	..	14,669	..	..	..	..	..	..	..	..	2,567	220	..	..	73	..	17,529
<i>II—Thermo-Electric Schemes</i>																	
Hubli Electricity Undertaking	..	1,07,118	..	..	..	..	..	..	..	..	2,966	..	..	..	..	..	1,10,084
Total Government of Bombay	..	1,21,787	..	..	..	..	..	..	..	..	5,533	220	..	..	73	..	(b)1,27,613

Government of United Provinces																
<i>II—Thermo-Electric Schemes</i>																
Kanpur Electricity Supply Administration	..	60,96,815	10,50,000	77,956	9,72,044	77,956	..	..	..	..	13,24,487	..	..	..	..	84,71,302
Azamgarh Electricity Supply Administration.	..	22,708	..	..	..	..	..	..	..	..	22,763	2,236	2,800	..	..	50,507
Total Government of United Provinces.	..	61,19,523	10,50,000	77,956	9,72,044	77,956	..	..	..	..	13,47,250	2,236	2,800	..	..	(c)35,21,809
Government of East Punjab.																
<i>I—Hydro-Electric Schemes</i>																
Uhl River Scheme—																
Production	9,134	1,00,360	2,58,360	3,68,284	—1,09,924	3,68,284	..	..	..	..	8,48,346	1,748	..	..	3	12,17,951
Transmission	3,084	49,583	2,93,845	16,899	2,76,946	16,899	..	..	..	..	1,23,522	7,586	..	..	..	4,77,620
Bulk Supply	..	1,805	18,220	..	18,220	..	..	..	..	..	3,205	26	..	..	..	23,256
Distribution	—1,469	48,558	2,48,325	119	2,48,206	119	..	..	..	..	5,22,089	988	..	..	..	8,18,491
Total Hydro-Electric Schemes	10,749	2,00,306	8,18,750	3,85,302	4,33,448	3,85,302	..	..	..	..	14,97,162	10,348	..	..	3	25,37,318
<i>II—Thermo-Electric Schemes</i>																
Gurgaon Electric Supply Scheme	51	..	..	..	..	..	..	..	..	..	484	..	..	861	..	1,396
Moga Electric Supply Scheme	..	7,967	..	..	..	..	..	..	..	..	939	6	..	..	..	8,912
Abohar Electric Supply Scheme	..	9,290	..	..	..	..	..	..	..	..	947	7	..	..	..	10,244
Karnal Electric Supply Scheme	..	2,577	..	..	..	..	..	..	..	..	273	2	..	..	..	2,852
Total—Thermo-Electric Schemes	51	19,834	..	..	..	..	..	..	..	..	2,643	15	..	861	..	23,404
Total Government of East Punjab	10,800	2,20,140	8,18,750	3,85,302	4,33,448	3,85,302	..	..	..	..	14,99,805	10,363	..	861	3	(d)25,60,722
Government of Bihar																
<i>II—Thermo-Electric Schemes</i>																
Dehri Sasaram Electrification Scheme	7,849	1,06,277	..	..	..	..	..	..	..	..	29,344	4,618	26,974	..	..	1,75,062
Dehri Sasaram Lift Irrigation Scheme	2,990	1,25,416	..	..	..	..	..	..	..	..	47,652	1,129	..	..	..	1,77,187
Total—Government of Bihar	10,839	2,31,693	..	..	..	..	..	..	..	..	76,996	5,747	26,974	..	..	(e)3,52,249
Government of Central Provinces & Berar																
Raipur Power House	..	1,83,723	..	..	..	..	..	..	..	..	3,243	2,154	19,435	..	..	2,08,555
Amraoti Power House	..	1,09,706	..	..	..	..	..	..	..	..	3,002	511	11,259	..	..	1,24,478
Total Government of C. P. and Berar	..	2,93,429	..	..	..	..	..	..	..	..	6,245	2,665	30,694	..	..	(f)3,33,033
GRAND TOTAL	58,284	1,75,59,359	47,26,411	4,92,446	42,33,965	4,92,446	8,31,750	1,183	830,567	1,183	54,65,092	57,906	18,05,580	861	76	3,05,05,319

Charged (a) (b) (c) (d) (e) (f)
 Voted 1,86,09,893 1,27,613 85,21,809 25,60,722 3,52,249 3,33,033

No. 76.—ACCOUNT of OTHER REVENUE EXPENDITURE collected with ELECTRICITY SCHEMES for the year ended 31st March 1949.

	Government of Madras	Government of Bombay	Government of East Punjab	Government of Bihar	Government of Central Provinces and Berar	Government of Orissa	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment charges	—1,90,607	..	2,05,942	..	5,69,888	41,251	6,26,474
Miscellaneous expenditure (including surveys)	1,65,734	..	..	..	8,35,088	..	10,00,822
Post-War Reconstruction and Development Programme . . . . .	..	1,52,039	..	..	..	1,39,302	2,91,341
<i>Deduct</i> —Amount transferred to "63-B—Expenditure connected with Post-War Planning and Development". . . . .	..	..	2,03,519	..	..	..	2,03,519
Charges in England—							
<i>High Commissioner—</i>							
Leave Salaries and Deputation Pay	34,552	19,768	..	..	..	..	54,320
Sterling Overseas Pay . . . . .	..	..	..	..	2,133	..	2,133
Stores for India	216	..	..	..	..	..	216
Other Charges	8	229	..	..	73	2,731	3,041
Post-War Reconstruction—Leave Salaries & Deputation Pay.	870	..	..	..	..	..	870
<i>Deduct</i> —Cost on account of establishment debitable to 81-A. . . . .	..	19,225	..	..	..	..	19,225
Total	10,773	1,52,811	2,423	..	14,07,182	1,83,284	17,56,473
Charged . . . . .	..	..	..	..	..	..
Voted	10,773	1,52,811	2,423	..	14,07,182	1,83,284	

No. 76-A.—ACCOUNT of CAPITAL OUTLAY ON ELECTRICITY SCHEMES during and to end of the year 1948-49.

	Expenditure during the year							Expenditure to end of the year
	Works	Establishment	Tools and Plant	Suspense	Leave and other Establishment charges in England	<i>Deduct</i> —Receipts and Recoveries on Capital Account	Total	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Government of Madras								
I.—HYDRO-ELECTRIC SCHEMES								
A—Pykara Hydro-Electric Project								
Pykara Hydro-Electric Scheme	3,37,968	16,644	1,387	—1,23,661	..	688	2,31,650	1,92,61,164
Palghat Electric Supply Scheme . . . . .	..	..	..	..	..	..	..	1,21,160
Mukurti Dam . . . . .	..	..	..	..	..	..	..	14,95,150
Supply of Electric Power to Madura . . . . .	..	..	..	..	..	..	..	22,63,415
Additional generating machinery at Pykara	6,493	..	..	..	..	..	6,493	41,66,156
Distribution of Power in Pykara System	19,65,640	2,32,021	19,335	..	..	..	22,16,996	1,12,33,188
Supply of Electric Power to Pariya-Kulam, Theni and Bodinayakanur. . . . .	..	..	..	..	..	..	..	2,24,429
Supply of Electric Power to Gobichettipalayam and five other villages. . . . .	..	..	..	..	..	..	..	1,94,969
Supply of Power to West Coast	1,41,060	..	..	43,732	..	..	1,84,812	53,22,501
Moyar Hydro-Electric Scheme	63,61,393	4,86,644	2,23,904	10,68,693	..	44,903	69,95,731	1,31,47,864
Other minor schemes subsidiary to Pykara Hydro-Electric Project. . . . .	..	..	..	..	..	..	..	72,560
Pykara Plant Extensions III stage	9,92,500	1,25,960	2,08,352	..	..	10,214	13,16,706	28,81,255
TOTAL A—PYKARA HYDRO-ELECTRIC PROJECT	87,05,164	8,61,289	4,52,978	9,88,764	..	55,805	1,09,52,390	6,03,83,831
TOTAL I—HYDRO-ELECTRIC SCHEMES—Carried over	87,05,164	8,61,289	4,52,978	9,88,764	..	55,805	1,09,52,390	6,03,83,831

No. 76-A—ACCOUNT of CAPITAL OUTLAY ON ELECTRICITY SCHEMES during and to end of the year 1948-49—*contd.*

	Expenditure during the year							Expenditure to end of the year
	Works	Establishment	Tools and Plant	Suspense	Leave and Establish- ment charges in England	Deduct— Receipts and Re- coveries on Capital Account	Total	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	87,05,164	8,61,289	4,52,978	9,88,764	..	55,805	1,09,52,390	6,03,83,831
Government of Madras—contd.								
I—HYDRO-ELECTRIC SCHEMES—contd.								
B—Mettur Hydro-Electric Project								
Mettur-Erode-Salem Electric Supply Scheme.	..	..	..	..	..	..	..	4,85,821
Erode-Trichinopoly Extensions	21,366	2,624	228	..	..	..	24,218	12,49,826
Mettur Main Scheme	2,38,840	27,165	2,363	26,09,675	..	..	28,78,043	1,76,42,763
Trichinopoly-Nagapatam Extensions	—9,409	—1,015	—88	..	..	..	—10,512	21,70,416
Extension of Power to Ranipet, Kaveripakkam and Conjeevaram.	8,775	1,074	94	..	..	..	9,943	4,26,362
Supply of Power to Arkonam	..	..	..	..	..	..	..	2,40,944
Chingleput, Conjeevaram, Arkonam Extensions.	1,53,702	8,392	726	..	..	..	1,62,820	1,96,243
Karur Electric Supply Scheme	..	..	..	..	..	..	..	78,049
Distribution of Power in Mettur System.	13,26,729	1,59,208	13,267	..	..	..	14,99,204	82,56,005
Supply of Power to Rasipuram	..	..	..	..	..	..	..	72,886
Fourth Generating Unit at Mettur	—1,672	—25	..	62	..	..	—1,635	15,18,064
Supply of Electric Power to Pakala and Tirupathi.	62	7	1	..	..	..	70	2,20,718
Tanjore Mayarum Chidambaram Extensions.	5,058	7,898	14,869	..	..	98	27,727	27,749
Supply of Electric Power to Komarpalayam.	..	..	..	..	..	..	..	26,303
Kodamkakkam Kadambuttur 33 K.V. Line.	1,12,323	12,916	1,123	..	..	..	1,26,362	2,92,639
Extensions to the Superintending Engineer's office buildings.	..	..	..	..	..	..	..	35,376
Extension from Erode Dalmiapuram and Tiruchiarapalli.	11,396	34,367	19,900	..	..	1	65,662	75,612
Madras Mettur Inter-Connection scheme	16,34,004	85,529	51,018	..	..	4,103	17,66,448	45,73,756
Erode Salem Extension Scheme	20,536	11,707	27,447	..	..	..	59,690	64,512
Extensions to Kuppam	1,76,001	20,411	1,753	..	..	..	1,98,165	4,63,299
Mettur Workshop Extension Scheme	12,907	1,484	129	..	..	..	14,620	14,520
TOTAL B—METTUR HYDRO-ELECTRIC PROJECT.	37,10,618	3,71,742	1,32,830	26,09,737	..	4,202	68,20,725	3,81,31,863
C—Papanasam Hydro-Thermal Project								
Papanasam Hydro Thermal Scheme	1,24,017	14,172	1,232	4,54,950	..	783	5,93,588	1,27,10,962
Distribution of Power in the Papanasam Scheme.	5,91,642	70,997	5,916	..	..	..	6,68,555	22,19,711
Supply of Power to Travancore State	47,097	1,155	..	..	..	214	48,038	6,63,286
Supply of power to Virudhunagar and Rajapalayam.	6	..	..	..	..	..	6	9,04,234
Supply of Electric Power to Madura	3,350	385	..	..	..	..	3,735	9,61,659
Supply of power to Koilpatti	..	..	..	..	..	..	..	..
Supply of power to Ramnad District	1,984	228	20	..	..	..	2,232	4,12,693
Madura Koilpatti Second Circuit line	60,868	1,202	11	..	..	560	61,521	13,92,172
Papanasam Plant extensions second stage	12,23,392	1,27,496	3,402	35,07,112	..	19,229	48,42,173	65,65,659
Madura Thermal Scheme	24,25,520	1,11,447	34,849	..	..	4,972	25,66,844	30,42,378
66-K.V. Line from Madhurai to Thirumangalam, Rajapalayam and Tenkasi.	17,176	18,110	9,587	..	..	..	44,873	51,824
Supply of power to Sankaranagar	562	67	6	..	..	..	635	635
Supply of power to Chinnamaniachi	19,613	2,353	196	..	..	..	22,162	22,162
Supply of power to Sholavandan	1,15,304	13,836	1,153	..	..	..	1,30,293	1,30,293
Papanasam Kayattar 66 K.V. Transmission Line.	94,427	2,850	535	..	..	..	97,812	97,812
TOTAL C—PAPANASAM HYDRO-THERMAL PROJECT.	47,24,958	3,64,298	56,941	39,62,062	..	25,758	90,82,501	2,96,90,652
D—Kollegal Hydro-Electric Scheme	54,561	6,547	546	..	..	..	61,654	87,179
E—Machkund Hydro-Electric Project								
Machkund Hydro-Electric Scheme	16,72,788	5,66,533	9,64,098	9,10,781	..	11,96,456	29,17,744	42,64,858
F—Ceded Districts Scheme								
Ceded Districts Scheme	12,45,612	1,11,804	26,351	..	..	616	13,83,151	24,63,673
G—Hindupur Scheme	68,821	6,482	1,006	..	..	..	76,309	76,309
TOTAL I—HYDRO-ELECTRIC SCHEMES	2,01,82,522	22,88,695	16,34,760	84,71,344	..	12,82,837	3,12,94,474	13,50,98,365
TOTAL I—HYDRO-ELECTRIC SCHEMES Carried over.	2,01,82,522	22,88,695	16,34,760	84,71,344	..	12,82,837	3,12,94,474	13,50,98,365

No. 76-A—ACCOUNT of CAPITAL OUTLAY ON ELECTRICITY SCHEMES during and to end of the year 1948-49—contd.

	Expenditure during the year						Total	Expenditure to end of the year
	Works	Establishment	Tools and Plant	Supesense	Leave and other Establish- ment charges in England	Deduct— Receipts and Re- coveries on Capital Account		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	2,01,82,522	22,88,695	16,34,750	84,71,344	..	12,82,837	3,12,94,474	13,50,98,365
Government of Madras—contd.								
II—THERMO-ELECTRIC SCHEMES								
A—Vizagapatam Thermal Scheme								
Vizagapatam Thermal Station	-9,431	-631	-94	..	..	..	-10,156	17,91,019
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.	1,14,001	19,972	1,140	..	..	..	1,35,113	5,88,826
Third generating set at Vizagapatam	1,317	59	13	..	..	..	1,389	3,56,974
Fourth generating set at Vizagapatam	..	..	..	..	..	..	..	28,109
Vizagapatam Power House Extension	2,37,493	38,272	2,374	..	..	105	2,78,034	11,83,027
TOTAL A—VIZAGAPATAM THERMAL SCHEME.	3,43,380	57,672	3,433	..	..	105	4,04,380	42,03,925
B—Bezwada Thermal Scheme								
Bezwada Thermal Station	1,23,532	14,969	1,235	3,76,373	..	..	5,16,109	44,22,871
Extension to Tennali	..	..	..	..	..	..	..	2,00,996
Distribution of Power in the Bezwada Thermal Area.	2,34,590	44,994	2,346	..	..	..	2,81,930	11,81,899
Third generating set at Bezwada	-208	229	-2	..	..	..	19	9,27,528
Gudivadda Pamaravuyyur Extensions	69,421	8,330	694	..	..	..	78,445	78,445
TOTAL B—BEZWADA THERMAL SCHEME	4,27,335	68,522	4,273	3,76,373	..	..	8,76,503	68,11,739
C—Cocanada Thermal Scheme								
Cocanada Thermal Station	2,56,001	31,611	2,560	..	..	..	2,90,172	6,39,913
Distribution of power in Cocanada Area	9,291	1,115	93	..	..	..	10,499	2,71,447
TOTAL COCANADA THERMAL SCHEME	2,65,292	32,726	2,653	..	..	..	3,00,671	9,11,360
D—West Godavari District Electrification Scheme								
West Godavari District Electrification Scheme.	3,314	2,058	..	..	..	..	5,372	1,98,689
E—Kurnool Thermal Scheme								
Kurnool Thermal Station	23,736	1,662	237	..	..	..	25,635	1,34,514
Distribution of Power in Kurnool Thermal Area.	18,961	2,275	186	..	..	..	21,422	32,217
TOTAL E—KURNOOL THERMAL SCHEME	42,697	3,937	423	..	..	..	47,057	1,66,731
F—Madras Thermal Scheme								
Madras Power Station Extension	33,98,273	4,63,019	36,492	-5,865	..	..	38,91,919	70,60,368
Purchase of Madras Electric Supply Corporation.	-13,27,217	48,560	..	23,02,402	..	..	10,23,745	1,45,97,082
TOTAL MADRAS THERMAL SCHEME	20,71,056	5,11,579	36,492	22,96,537	..	..	49,15,664	2,16,57,450
G—Rajahmundry, Samalkot Extensions	41,67,003	2,90,773	55,002	-3,62,733	..	900	41,49,145	72,49,553
H—Nellore Thermal Scheme	27,728	49,558	12,634	..	..	158	89,762	28,06,416
Cuddapah Thermal Scheme	3,46,129	26,679	3,269	-3,755	..	..	3,72,322	3,72,322
TOTAL II—THERMO-ELECTRIC SCHEMES.	76,93,934	10,43,504	1,18,179	23,06,422	..	1,163	1,11,80,876	4,43,78,185
GRAND TOTAL	2,78,76,456	33,32,199	17,52,929	1,07,77,766	..	12,84,000	4,24,55,350	17,94,76,550
Deduct—Outlay financed from ordinary Revenue.	..	..	..	..	..	..	..	91,56,660
Net Outlay Outside the Revenue Account	..	..	..	..	..	..	(a)4,24,55,350	17,03,19,890
Government of Bombay								
I—Hydro Electric Schemes								
Hydro Electric Scheme at Bhatgar	4,034	706	60	..	20	..	4,820	3,99,301
Post-War Reconstruction and Development Programme Electric Grid Scheme	2,92,525	74,106	..	..	1,724	..	3,68,355	(d)6,25,049
TOTAL I—HYDRO-ELECTRIC SCHEME	2,96,559	74,812	60	..	1,744	..	3,73,175	10,24,350
II—Thermo-Electric Scheme								
Hubli Electricity Undertaking	5,24,551	14,538	..	..	..	-10	5,39,099	6,88,531
Post War Reconstruction and Development Programme Electric Grid Schemes	26,17,213	7,53,100	..	1,22,882	17,501	13,144	34,97,552	(d)58,49,310
TOTAL II—THERMO ELECTRIC SCHEME	31,41,764	7,67,638	..	1,22,882	17,501	13,134	40,36,651	65,37,841
GRAND TOTAL	34,38,323	8,42,450	60	1,22,882	19,245	13,134	44,09,826	75,62,191
Deduct—Outlay financed from ordinary Revenues.	..	..	..	..	..	..	(b)4,520	3,99,301
Net outlay Outside the Revenue Account	..	..	..	..	..	..	(c)44,05,006	71,62,890

Charged Voted (a) 4,24,55,350 (b) 4,820 (c) 44,05,006 (d) Includes unit correction since made.

76-A—ACCOUNT of CAPITAL OUTLAY on ELECTRICITY SCHEMES during and to end of the year 1948-49—contd.

	Expenditure during the year						Total	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		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Government of United Provinces								
<i>II—Thermo-Electric Schemes</i>								
Kanpur Electricity Supply Administration.	36,48,921	..	36,968	..	..	2,30,142	34,55,747	(d) 2,39,03,268
Azamgarh Electricity Supply Administration.	1,08,440	..	..	..	..	..	1,08,440	1,35,146
TOTAL	37,57,361	..	36,968	..	..	2,30,142	35,64,187	2,40,38,414
<i>Deduct—Outlay financed from Ordinary Revenues.</i>	..	..	..	..	..	..	..	..
<i>Net Outlay Outside the Revenue Account</i>	..	..	..	..	..	..	(a)35,64,187	2,40,38,414
Government of East Punjab								
<i>I—Hydro-Electric Schemes</i>								
<i>Uhl River Schemes</i>								
P—Production	1,334	919	5	..	..	2,421	—163	3,00,87,651
T—Transmission	15,684	10,804	201	6,04,248	..	4,427	6,26,510	1,97,19,762
B—Bulk Supply	44,648	30,754	567	..	..	..	75,969	7,94,556
D—Distribution	2,47,157	1,70,248	3,965	..	2	7,035	4,14,337	79,29,125
<i>Nangal Power Project</i>								
T—Transmission	12,789	10,044	49,808	40,21,602	..	6	40,94,237	40,97,369
P—Production	1,28,43,006	13,25,444	1,34,176	21,12,037	120	32,691	1,63,82,092	1,99,39,484
TOTAL I—HYDRO-ELECTRIC SCHEMES	1,31,64,618	15,48,213	1,88,722	67,37,887	122	46,580	2,15,92,982	8,15,67,947
<i>II.—Thermo-Electric Schemes</i>								
Gurgaon Electric Supply Scheme	75,868	2,422	351	..	1	11	78,631	1,21,809
Ferozepur Electric Supply Scheme	16,86,222	53,798	8,662	69,687	11	223	18,18,157	18,18,157
Tubewell Electrification Scheme for Grow More Food Campaign.	12,42,161	39,633	6,381	..	8	..	12,88,183	20,24,458
Bohar Electric Supply Scheme	1,00,000	3,190	70	—21,804	1	..	81,457	81,457
Karnal Electric Supply Scheme	75,000	2,394	53	..	1	..	77,448	77,448
Moga Electric Supply Scheme	80,000	2,553	56	..	1	257	82,353	82,353
Palwal Electric Supply Scheme	9	..	..	..	..	..	9	9
TOTAL II—THERMO-ELECTRIC SCHEMES	32,59,260	1,03,990	15,573	47,883	23	491	34,26,238	42,05,491
GRAND TOTAL	1,64,23,878	16,52,203	2,04,295	67,85,770	145	47,071	2,50,19,220	8,57,73,438
<i>Deduct—Outlay financed from Ordinary Revenue.</i>	..	..	..	..	..	..	..	51,482
<i>Net Outlay outside the Revenue Account</i>	..	..	..	..	..	..	2,50,19,220 (b)	8,57,21,956 (c)

Charged (a) (b)
Voted 35,64,187 2,50,19,220

(c) Excludes figures for the period from 1st April 1947 to 14th August 1947.

(d) Includes unit correction since made.

I. and II.—Electricity Schemes.

76-A—ACCOUNT of CAPITAL OUTLAY on ELECTRICITY SCHEMES during and to end of the year 1948-49—concl'd.

	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.
Government of Bihar								
<i>II—Thermo Electric Schemes</i>								
Dehri-Sasaram Electrification Scheme .	19,532	4,664	..	..	..	..	24,196	3,22,687
Dehri Sasaram Lift Irrigation Scheme .	31,907	7,705	..	..	..	..	39,612	5,70,074
Dehri Sasaram Lift Irrigation Extension Scheme.	70,359	16,990	..	..	..	..	87,349	6,42,517
Transmission Line for the Bihar Grid system.	..	..	..	..	..	..	..	1,18,597
TOTAL	1,21,798	29,359	..	..	..	..	1,51,157	17,30,875
Deduct—Outlay Financed from Ordinary Revenues.	..	..	..	..	..	..	(a) 1,51,157	17,30,875
Net Outlay Outside the Revenue Account	..	..	..	..	..	..	..	..
Government of Central Provinces & Berar								
<i>II—Thermo-Electric Schemes</i>								
Central Thermal Station, Nagpur .	72,87,473	2,59,070	2,21,425	57,19,982	..	34,749	1,34,53,201	2,15,76,740
Pench Valley Electrification Scheme .	9,50,088	12,073	20,390	..	..	..	9,82,551	21,82,350
Akola Power District								
Power Supply to Paper Mills at Chandni	..	..	..	63,50,524	..	..	63,50,524	63,51,154
Eastern Grid Scheme—Power Station at Rajpur.	1,06,398	63,684	52,831	8,59,607	..	68	10,82,452	11,88,305
Northern Grid Scheme—Jubbulpore and Katni system.	868	9,019	9,087	..	..	..	18,974	29,430
Power Supply to Aluminium Industry at Katni.	25,477	..	..	..	..	..	25,477	36,72,975
TOTAL	83,70,304	3,43,846	3,03,733	1,29,30,113	..	34,817	2,19,13,179	3,50,00,954
Deduct—Outlay financed from Ordinary Revenues.	..	..	..	..	..	..	..	..
Net Outlay outside the Revenue Account	..	..	..	..	..	..	(b) 2,19,13,179	3,50,00,954
Government of Orissa								
<i>I—Hydro-Electric Schemes</i>								
A—Duduma Hydro-Electric Scheme .	8,51,453	49,655	..	..	..	..	9,01,108	13,61,451
<i>II—Thermo-Electric Schemes</i>								
Cuttack Thermal Scheme	10,37,543	18,846	49,291	79,242	..	..	11,84,922	12,33,950
GRAND TOTAL	18,88,996	68,501	49,291	79,242	..	..	20,86,030	25,95,431
Deduct—Outlay financed from Ordinary Revenues.	..	..	..	..	..	..	(c) 11,86,030	16,95,431
Net Outlay outside the Revenue Account	..	..	..	..	..	..	(d) 9,00,000	9,00,000
TOTAL CAPITAL OUTLAY	..	..	..	..	..	..	9,95,98,949	33,61,77,853
Deduct—Outlay financed from Ordinary Revenues.	..	..	..	..	..	..	13,42,007	1,30,33,749
TOTAL Net OUTLAY OUTSIDE THE REVENUE ACCOUNT.	..	..	..	..	..	..	9,82,56,942	32,31,44,104
Charged Voted	(a) 1,51,157	(b) 2,19,13,179	(c) 11,86,030	(d) 9,00,000				

Sections J. and JJ.—Miscellaneous

Revenue Rs. 16,76,24,297

Expenditure

 { Within the Revenue Account Rs. 81,99,25,499
 { Outside the Revenue Account Rs. 2,41,37,45,553

Major Head	No. of Account	Detail of Accounts	Page	Amount of each Account	
				Major Head Total	
				Revenue	Expenditure
				Rs.	Rs.
Famine—					
A—Famine Relief	78	Expenditure	255	..	1,27,32,118
B—Transfers from/ to Famine Relief Fund	5 & 6	Receipts and Expenditure	23 & 29	11,11,969	(a) 1,50,000
Territorial & Political Pensions	78-A	Expenditure	256	..	21,26,574
Superannuation Allow- ances and Pensions	79	Receipts	258	29,97,594	..
„ „	79-A	Expenditure	261	..	9,74,10,251
Stationery and Print- ing	80	Receipts	265	1,03,75,424	..
„ „	80-A	Expenditure	266	..	5,26,69,689
Miscellaneous	81	Receipts	267	15,03,48,228	..
„	81-A	Expenditure	269	..	69,27,68,656
Road Transport Schemes	81-B	Receipts	270	27,91,082	..
		TOTAL		16,76,24,297	85,78,57,288
		CAPITAL OUTLAY WITHIN THE REVENUE ACCOUNT			
Payments of Commu- ted Value of Pen- sions	79-B	Expenditure	262	..	20,68,211
		Total Expenditure within the Revenue Account . . . . .		..	85,99,25,499
		CAPITAL OUTLAY OUTSIDE THE REVENUE ACCOUNT			
Payments of Commuted Value of Pensions	79-B	Expenditure	262	..	1,55,90,596
Sterling Pensions	79-C	Expenditure	263	..	2,14,54,52,590
Road Transport Schemes	81-C	Expenditure	270	..	1,20,99,179
Other Provincial Works outside the Revenue Account	82	Expenditure	271	..	4,88,52,708
Rail-Road Coordina- tion Scheme	82-A	Expenditure	271	..	93,250
Bombay Lands Scheme	83	Expenditure	272	..	..
Payments to Retren- ched Personnel	84	Expenditure	273	..	-1,34,497
Provincial Schemes of State Trading	84-A	Expenditure	275	..	19,17,91,727
		Total Expenditure outside the Revenue Account . . . . .		..	2,41,37,45,553

(a) Differs from the corresponding credit in Account No. 98 by reason of a sum of Rs. 3,00,000 having been debited in Assam circle to the Minor Head "Gratuitous Relief" instead of "B—Transfers to Famine Relief Fund" under the major head "54-Famine".

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 343.

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 Coordination Schemes".
- "82-B—Capital Outlay on Road Transport Scheme".
- "83—Payments of Commuted Value of Pensions".
- "83-A—Capital Outlay on Sterling Pension".
- "84—Capital Outlay on Bombay Lands Scheme".
- "85—Payments to Retrenched Personnel" and
- "85-A—Provincial Schemes of State Trading".

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 have not revived the Funds so far. 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 1948-49.

No. 78.—ACCOUNT of EXPENDITURE ON FAMINE RELIEF for the year ended 31st March 1949.

	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	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries and Establishment	7,435	2,534	71,823	9,47,460	41,902	6,780	..	..	..	1,279	10,79,213
Relief Works—											
Communications . . . . .	..	67,719	1	..	..	..	..	2,597	..	..	70,317
Irrigation Works . . . . .	..	46,291	..	..	..	..	..	..	..	..	46,291
Other Works . . . . .	..	1,010	1,87,619	..	2,329	..	..	..	..	..	1,70,958
Gratuitous Relief . . . . .	..	2,449	2,40,561	19,31,806	4,69,945	5,775	36,70,413	..	7,06,848	16,951	70,44,748
Miscellaneous—											
Measures for protection of Cattle . . . . .	..	27,270	11,95,542	..	..	..	..	..	..	..	12,22,812
Other expenditure . . . . .	..	3,27,849	10,18,947	37,400	1,15,944	..	..	..	..	..	15,00,140
Rehabilitation Programme . . . . .	..	..	..	16,39,352	..	..	..	..	..	..	16,39,352
Deduct—Amount transferred from Famine Relief Fund . . . . .	..	..	..	..	..	..	25,000	..	..	16,713	41,713
TOTAL EXPENDITURE ON FAMINE RELIEF	7,435	4,75,122	26,94,493	45,56,018	6,30,120	12,555	36,45,413	2,597	7,06,848	1,517	1,27,32,118
Charged . . . . .	..	..	..	..	..	..	..	..	16,992	..	..
Voted	7,435	4,75,122	26,94,493	45,56,018	6,30,120	12,555	36,45,413	2,597	6,89,856	1,517	..

I. and JI.—Miscellaneous.

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 14th August 1947 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 paid during the year ended 31st March 1949.

	Central Government	PROVINCIAL GOVERNMENTS		Total
		Government of Bombay	Government of Orissa	
	Rs.	Rs.	Rs.	Rs.
Territorial and Political Pensions	20,26,310	4,350	2,100	20,39,760
Charitable Allowances	4,356	..	734	5,090
CHARGES IN ENGLAND				
<i>High Commissioner—</i>				
Political Pensions	81,724	..	..	81,724
TOTAL .	21,12,390	4,350	9,834	21,26,574
Charged .	..	4,350	734	
Voted .	21,12,390	..	9,100	

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 the 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 Organization of the Ministry of Industries and Supplies 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 273.

**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 Railways 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.

No. 79—ACCOUNT of RECEIPTS-IN-AID of SUPERANNUATION ALLOWANCES and PENSIONS for the year ended 31st March 1949.

	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.
Subscriptions under the Indian Civil Service (Non-European Members) Family Pension Rules	1,62,022	..	..	..	..	..	..	..	..	..	..	1,62,022
Subscriptions under the Superior Services (India) Family Pension (Untransferred) Rules	4,751	..	..	..	..	..	..	..	..	..	..	4,751
Contributions for Pensions and Gratuities	5,67,548	499	4,76,879	6,21,194	1,17,951	59,419	1,34,813	2,28,376	1,05,917	49,841	24,468	23,86,905
Deductions for Marine Pension Fund	—48,670	..	..	..	..	..	..	..	..	..	..	—48,670
Miscellaneous	33,964	..	6,291	2,82,605	16,934	5	345	1,764	1,208	107	258	3,43,481
Receipts in England—												
<i>Secretary of State</i>												
Widows' Fund of the Home Establishment of the East India Company; Dividends	26,251	..	..	..	..	..	..	..	..	..	..	26,251
Subscriptions in aid of the India Office Provident Fund	619	..	..	..	..	..	..	..	..	..	..	619
Miscellaneous	9,765	..	..	..	..	..	..	..	..	..	..	9,765
<i>High Commissioner</i>												
Subscriptions in aid of the Indian Civil and Military Funds— Deductions for Marine Pension Fund	320	..	..	..	..	..	..	..	..	..	..	320
Subscriptions and Donations—												
Indian Civil Service (Non-European Members) Family Pensions	2,161	..	..	..	..	..	..	..	..	..	..	2,161
Wage deductions on account of contributions to pensions	776	..	..	..	..	..	..	..	..	..	..	776
Miscellaneous	1,11,501	..	167	35	..	16,012	..	3,043	..	..	..	1,30,758
	8,71,008	499	4,83,337	9,03,834	1,34,885	75,436	1,35,158	2,33,183	1,07,126	49,948	24,726	30,19,139
<i>Deduct—Refunds</i>	17,974	157	3,379	..	..	..	..	..	35	..	..	21,545
TOTAL RECEIPTS-IN-AID OF SUPERANNUATION ALLOWANCES AND PENSIONS	8,53,034	342	4,79,958	9,03,834	1,34,885	75,436	1,35,158	2,33,183	1,07,090	49,948	24,726	29,97,594

No. 79-A.—ACCOUNT of SUPERANNUATION, RETIRED and COMPASSIONATE ALLOWANCES and PENSIONS paid during the year ended 31st March 1949.

	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.
Superannuation and Retired Allowances	83,46,132	1,25,545	1,32,00,233	1,25,55,161	80,35,666	1,16,88,526	36,74,413	45,33,028	45,74,749	18,10,341	14,84,742	7,00,28,436
Equated payments of commuted value of pensions transferred from Capital (outside the Revenue Account)	16,33,743	..	..	12,87,855	..	8,65,080	..	..	6,29,078	3,86,153	..	48,01,909
Compassionate Allowances	99,217	..	49,112	73,995	30,536	1,51,730	11,660	28,184	17,826	10,470	5,517	4,78,247
Gratuities	2,41,504	..	3,39,214	43,693	14,752	42,116	9,377	16,683	29,555	12,253	5,046	7,54,193
Contributions for pensions and gratuities	43	..	..	..	..	..	..	..	..	..	33,548	33,591
Charitable Allowances . . . . .	..	..	..	..	..	13,123	..	..	..	..	..	13,123
Pensions for distinguished and meritorious services or for political considerations	20,520	..	..	8,951	2,900	..	..	11,774	..	576	1,052	45,773
Covenanted Civil Service Pensions	13,333	..	1,48,322	86,351	..	24,120	..	..	15,000	..	..	2,87,126
Donations to Service Funds	1,92,182	..	..	29,301	..	..	..	..	..	..	..	2,21,483
Donations to Provident Funds	3,30,985	..	1,03,865	25,555	57,252	29,277	83,963	17,396	59,674	2,686	10,761	6,71,414
Pensions of the Military Fund	50	..	..	..	..	..	..	..	..	..	..	50
Pensions of the Military Orphan Fund	5,732	..	..	..	..	..	..	..	..	..	..	5,732
Pensions of the Medical Retiring Fund	2,380	..	..	..	..	..	..	..	..	..	..	2,380
Pensions of the Bombay Civil Fund	780	..	..	..	..	..	..	..	..	..	..	780
Pensions under the Indian Civil Service (Non-European Members) Family Pension Rules	1,16,795	..	..	..	..	..	..	..	..	..	..	1,16,795
Pensions, etc., under the War Risks Compensation Scheme	5,16,423	..	..	..	..	..	..	..	..	..	..	5,16,423
Special pensions connected with War, 1914	4,627	..	..	..	..	..	..	..	..	..	..	4,627
Pensions under the Superior Services (India) Family Pensions (Untransferred) Rules	1,01,536	..	..	..	..	..	..	..	..	..	..	1,01,536
Post- War Reconstruction and Development Programme . . . . .	..	..	..	(a) 17,468	..	..	..	..	..	..	..	17,468
Allowances and gratuities to Political sufferers, their families and institutions . . . . .	..	..	..	..	1,31,138	..	..	..	..	..	..	1,31,138
Carried over	1,16,25,982	1,25,545	1,38,40,746	1,41,28,330	82,72,144	1,28,13,972	37,29,413	46,07,065	53,25,882	22,22,479	15,40,666	7,82,32,224

(a) Represents Government contribution to the Contributory Provident Fund.

No. 79-A.—ACCOUNT of SUPERANNUATION, RETIRED and COMPASSIONATE ALLOWANCES and PENSIONS paid during the year ended 31st March 1949—concl'd.

	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.
Brought forward ..	1,16,25,982	1,25,545	1,38,40,746	1,41,28,330	82,72,144	1,28,13,972	37,29,413	46,07,065	53,25,882	22,22,479	15,40,666	7,82,32,224
Pensions to the dependents of deceased lascars (ex German ships) interned during the War in Germany	364	..	..	..	..	..	..	..	..	..	..	364
Government Contribution paid under the Indian Civil Service Family Pension Rules.	2,302	..	..	1,700	..	..	..	..	..	..	1,439	5,441
Transfer to the Pension Equalisation Fund . . . . .	..	..	..	..	..	..	..	67,599	..	..	..	67,599
Charges in England—												
<i>Secretary of State</i>												
Superannuation and Retired Allowances—												
India Office, Audit Office and High Commissioner's Establishments—												
Home Service Widows Funds of the East India Company	7,644	..	..	..	..	..	..	..	..	..	..	7,644
Home Service Pensions and Gratuities	8,66,292	..	..	..	..	..	..	..	..	..	..	8,66,292
India Office Provident Fund	79,009	..	..	..	..	..	..	..	..	..	..	79,009
Military and Navy Officers, etc., in respect of Civil employment	11,15,051	3,387	1,80,632	2,70,830	..	1,99,178	..	93,203	58,993	81,575	..	20,02,850
Pensions and allowances paid in respect of other Provident Funds (Military, Medical and Navy Funds).	12,88,918	..	..	..	..	..	..	..	..	..	..	12,88,918
<i>High Commissioner</i>												
Superannuation and Retired Allowances—												
India Office, Audit Office and High Commissioner's Establishments—												

Home Service pensions and gratuities	2,00,641	..	..	..	..	..	..	..	..	..	..	2,00,641
Federal and High Court Judges	22,517	3,361	1,44,872	1,53,424	..	1,22,011	..	77,760	9,646	2,508	..	5,38,097
Indian Civil Service	44,41,340	9,972	8,19,362	9,06,844	..	12,51,843	..	6,39,485	5,09,030	2,58,205	4,579	88,40,660
Other Civil Services in India	23,97,673	15,325	11,70,855	..	..	12,81,515	..	6,86,363	7,22,205	2,57,762	7,780	65,39,478
Government Contributions paid under the Indian Civil Service Family Pension Rules.	1,06,017	354	12,667	11,444	..	9,954	..	10,106	2,998	1,169	888	1,55,097
Pensions paid in respect of the Bengal, Bombay (Provident Branch) and Madras Civil Funds.	11,50,675	..	..	..	..	..	..	..	..	..	..	11,50,675
Compassionate Allowances	89,578	..	16,558	..	..	5,991	..	1,087	2,500	728	..	66,442
Gratuities	2,477	..	1,270	3,189	..	11,925	..	306	216	..	..	19,383
Pensions of Widows and Families of officers of the Bengal pilot Service.	31,742	..	..	..	..	..	..	..	..	..	..	31,742
Other pensionary charges	1,964	..	..	14,05,781	..	..	..	..	..	..	..	14,07,745
Pensions payable to officers appointed by Secretary of State and recoveries from other Governments.	95,693	..	..	..	..	..	..	..	..	..	..	95,693
Pensions under the Indian Civil Service (Non-European Members) Family Pension Rules.	3,000	..	..	..	..	..	..	..	..	..	..	3,000
Deduct—Actual amount of pensions recovered from other Governments.	2,70,246	..	..	6,83,818	..	..	..	2,31,960	..	..	..	13,91,021
Deduct—Pensionary charges transferred to Commercial Departments.	53,193	..	5,50,489	1,51,227	1,08,648	10,74,380	4,48,774	1,96,887	..	..	94,024	26,77,622
Deduct—Amount transferred from the Pension Equalisation Fund .	..	..	..	..	..	..	..	26,000	..	..	..	26,000
Deduct—Pensionary charges of the Ecclesiastical Department recovered from the War and the Railway Departments.	92,100	..	..	..	..	..	..	..	..	..	..	92,100
TOTAL EXPENDITURE UNDER SUPERANNUATION ALLOWANCES AND PENSIONS.	2,30,63,340	1,57,944	1,56,36,474	1,58,41,500	81,63,496	1,46,22,009	32,80,639	57,28,127	66,31,470	28,24,424	14,60,828	9,74,10,251
Charged	4 60,865	} 1,57,944 {	4,30,962	5,83,026	1,08,063	10,23,685	10,004	98,288	2,68,928	2,506	3,83,536	
Voted	2,26,02,475		1,52,05,512	1,52,58,474	80,55,433	1,35,98,324	32,70,635	56,29,839	63,62,542	28,21,918	10,77,292	

	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	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Payments of Commuted Value of Pensions—												
Payments in India	(a) 40,37,674	15,247	7,02,306	5,10,950	10,50,092	10,35,381	1,55,594	4,93,895	1,38,063	2,79,355	38,615	84,57,172
Payments in England— Par Value	(b) 1,81,47,862	..	2,06,057	1,95,768	..	2,22,344	..	40,857	1,27,218	633	..	1,69,40,739
Loss or gain by exchange	(c) 28,083	..	..	..	..	..	..	..	..	..	..	28,083
Deduct—Capital portion of Equated Payments out of Revenue	(d) 38,90,602	..	..	10,36,056	..	7,07,768	..	..	3,81,914	3,27,655	..	63,43,995
Deduct—Amount recovered from other Governments	(e) 5,82,008	..	4,71,606	..	..	3,62,326	..	7,252	..	..	..	14,23,192
Deduct—Amount financed from Ordinary Revenues . . . . .	..	15,247	4,36,757	..	10,50,092	..	..	5,27,500	..	..	38,615	20,68,211
NET EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) DURING THE YEAR	1,57,41,009	..	..	—3,29,338	..	1,87,631	1,55,594	..	—1,16,633	—47,667	..	1,55,90,596
Amount financed from Ordinary Revenues		15,247										
{ Charged . . . . .	..	15,247	..	..	6,367	..	..	3,465	..	..	..
{ Voted . . . . .	..		4,36,757	..	10,43,725	..	..	5,24,035	..	..	38,615	
NET EXPENDITURE OUTSIDE THE REVENUE ACCOUNT												
{ Charged . . . . .	..	..	..	—75,328	..	—6,98,988	..	..	..	..	..
{ Voted	1,57,41,009	..	..	—2,54,010	..	8,86,619	1,55,594	..	—1,16,663	—47,667	..	
NET EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR	4,67,07,513	..	..	68,83,398	4,73,219	46,58,754	34,35,240	..	86,59,489	26,96,475	..	7,35,14,088

	Rs.		Rs.		Rs.		Rs.		Rs.
(a) Civil	19,34,893	(b) Civil	2,79,523	(c) Civil	28,083	(d) Civil	12,44,818	(e) Civil	3,33,843
Defence	21,02,781	Defence	1,58,68,339			Posts and Tele- graphs Defence	4,14,942 22,30,842	Defence	2,48,165
TOTAL	40,37,674	TOTAL	1,81,47,862	TOTAL	28,083	TOTAL	38,90,602	TOTAL	5,82,008

83-A.—Capital Outlay on Sterling Pensions.

As a result of the Financial Agreement between the Government of the United Kingdom and the Government of India, tapering annuities were purchased by the Government of India for meeting the liability for sterling pensions of the Central and Provincial Governments of India.

The capital amount paid for the purchase of the annuities has been debited to the minor head "Payments to the U.K. Government for the purchase of Annuities", and the Principal portion of the tapering annuities made available by the Government of U.K. from year by year is adjusted under the minor head "Deduct—Receipts and Recoveries on Capital Account". The interest portion is, however, adjusted in reduction of expenditure under the minor head "Interest portion of annuities purchased for the payment of sterling pensions" under "22—Interest on Debt and Other Obligations—D—Transfers". These transactions do not affect in any way the procedure for the accounting of the actual payments of pensions and commutations or recovery from the Provincial Governments of the payments made on their behalf.

No. 79-C.—Account of Capital Outlay on Sterling Pensions during and to end of the year 1948-49.

	Expenditure during the year	Expenditure to end of the year
	Rs.	Rs.
CENTRAL GOVERNMENT		
Payments to the United Kingdom Government for the purchase of Annuities	2,24,16,19,547	2,24,16,19,547
Deduct—Receipts and Recoveries on Capital Account	9,60,00,000	9,60,00,000
Loss or Gain by Exchange	—1,66,957	—1,66,957
TOTAL (VOTED)	2,14,54,52,590	2,14,54,52,590

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 Organisation of the Ministry of Industries and Supplies, 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 336—338

No. 80—ACCOUNT of RECEIPTS under STATIONERY and PRINTING for the year ended 31st March 1949.

	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	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Stationery Receipts	46,58,444	..	3,31,555	71,572	1,205	3,27,844	51,417	45,732	134	..	30,201	55,18,104
Sale of plain paper used with stamps	3,973	..	..	..	1,86,256	61,765	58,397	1,58,167	3,795	39,704	90,383	6,02,440
Sale of Gazettes and other Government Publications	6,10,353	1,621	2,36,688	1,74,050	90,376	6,34,673	23,077	38,977	53,665	20,358	14,122	18,97,960
Other Press Receipts	3,12,695	96	7,74,161	4,89,693	1,16,771	6,87,829	41,492	34,101	28,834	32,563	18,756	25,36,991
Receipts in England—												
High Commissioner	15,326	10	3,238	708	687	1,441	954	767	600	177	16	23,924
	56,00,791	1,727	13,45,642	7,36,023	3,95,295	17,13,552	1,75,337	2,77,744	87,028	92,802	1,53,478	1,05,79,419
Deduct—Refunds	1,81,670	..	1,902	256	..	10,344	732	7,629	978	126	358	2,03,995
TOTAL RECEIPTS UNDER STATIONERY AND PRINTING	54,19,121	1,727	13,43,740	7,35,767	3,95,295	17,03,208	1,74,605	2,70,115	86,050	92,676	1,53,120	1,03,75,424

J. and J. — Miscellaneous.

COMBINED FINANCE AND REVENUE ACCOUNTS ETC., FOR THE YEAR 1948-49.

No. 80-A—ACCOUNT of EXPENDITURE ON STATIONERY and PRINTING for the year ended 31st March 1949.

	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.
I—STATIONERY												
Stationery Offices and Stores	55,76,177	..	2,29,205	2,56,883	..	1,47,519	43,768	34,376	..	..	18,552	63,06,480
Purchase of Stationery Stores	2,79,54,588	..	30,67,937	51,68,084	..	29,73,370	8,39,244	2,57,703	..	..	74,223	4,03,35,149
Stationery supplied by other Governments	2,102	6,001	..	..	11,15,000	..	..	..	6,00,562	1,67,144	..	18,90,809
Discount on plain paper used with stamps	420	..	..	..	8,715	12,889	1,001	5,986	204	1,881	2,969	34,065
Purchase of plain paper used with stamps . . . . .	..	..	..	..	..	20,407	14,104	65,646	2,623	23,869	1,724	1,28,373
Deduct—Value of stationery supplied to other Governments and paying Departments.	1,27,03,431	..	61,901	..	..	..	80,085	11,042	4,214	..	..	1,28,60,673
II—PRINTING												
Government Presses	60,06,482	..	23,30,106	21,51,980	24,84,260	23,46,137	5,04,990	..	5,81,457	4,08,430	5,21,222	1,73,35,064
Printing at Private Presses	5,84,224	..	2,54,543	22,433	19,801	2,50,650	1,19,982	10,48,661	21,586	86,704	12,718	24,21,302
Lithography . . . . .	..	..	..	..	..	..	99,982	..	..	..	5,747	1,05,729
Cost of printing work done by other Governments.	1,73,732	12,694	..	36	14,075	..	29,058	2,254	..	..	..	2,31,849
Works . . . . .	..	..	..	..	..	10,147	..	..	..	..	..	10,147
Deduct—Cost of printing work done for other Governments and paying Departments.	80,37,902	..	..	13,047	995	..	2,448	9,619	..	..	6,726	80,70,737
Charges in England—												
<i>High Commissioner</i>												
Stationery, Printing and Book-binding for the High Commissioner's Office.	2,02,840	..	..	..	..	..	..	..	..	..	..	2,02,840
Leave salaries and deputation pay	23,854	..	6,761	..	17,160	275	..	..	..	..	..	48,050
Sterling Overseas Pay . . . . .	..	..	2,889	..	..	..	..	..	..	..	..	2,889
Government Scholarship . . . . .	..	..	..	7,473	..	2,73,690	..	..	..	..	..	2,81,163
Stores for India	18,15,255	..	13,68,165	7,72,350	7,290	..	83,486	2,14,760	..	..	..	42,61,306
Other charges	1,300	..	..	66	..	51	..	..	4,467	..	..	5,884
TOTAL EXPENDITURE UNDER STATIONERY AND PRINTING	99,641	18,695	71,97,705	83,66,258	36,65,306	60,35,135	16,53,082	16,08,725	12,06,685	6,88,028	6,30,429	5,26,69,689
Charged . . . . .	..	18,695	4,97,597	..	..	..	..	..	..	2,233	..	..
Voted	2,15,99,641		67,00,108	83,66,258	36,65,306	60,35,135	16,53,082	16,08,725	12,06,685	6,85,795	6,30,429	..

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 can not 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 1949.

	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	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Net Gain by Exchange on Remittance Transactions	2,39,206	..	—107	83	—33	142	27,551	21	..	11	..	2,66,874
Unclaimed deposits	11,53,513	..	13,07,434	12,74,096	47,05,871	23,05,779	8,08,204	13,37,887	7,29,485	2,24,358	2,40,358	1,40,86,985
Sales of land and houses, etc.	816	..	26,045	..	117	1,31,573	14,538	10,906	1,46,519	..	..	3,30,514
Fees for Government audit	4,72,497	..	76,837	22,677	36,505	3,70,184	1,54,641	60,170	7,781	9,212	1,067	12,11,577
Receipts arising out of the Military Lands Scheme, Bombay.	60,139	..	..	..	..	..	..	..	..	..	..	60,139
Recoveries of Overpayments	40,26,858	5,246	13,57,844	13,14,221	26,340	16,962	14,25,502	19,626	38,995	8,246	13,774	82,53,614
Collection of payments for services rendered.	18,56,044	16,112	2,66,234	1,43,790	1,91,881	5,44,870	20,505	81,678	18,125	1,49,792	16,370	33,05,401
Transfer from the Deposit Account of grants for Economic Development and Improvement of Rural Areas. . . . .	..	..	2,093	..	..	..	..	1,940	4,794	..	..	8,827
Surchage levied by Food Supply Department, Punjab. . . . .	..	..	..	..	..	..	25,38,119	..	..	..	..	25,38,119
Insurance premia under the War Risks (Goods) Insurance Scheme.	750	..	..	..	..	..	..	..	..	..	..	750
Transfer from War Risks (Factories) Insurance Fund	1,368	..	..	..	..	..	..	..	..	..	..	1,368
Other Receipts	1,78,06,915	10,943	1,61,35,979	15,58,985	9,60,475	2,08,90,127	3,08,60,567	39,57,062	24,23,442	7,92,358	1,90,036	9,55,86,889
Receipts on account of displaced persons	45,22,347	..	..	3,45,804	71,385	2,28,237	1,27,17,719	..	77,40,583	..	455	2,56,26,530
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.	133	..	..	..	..	..	..	..	..	..	..	133
Miscellaneous Receipts	1,512	..	..	..	..	..	..	..	..	..	..	1,512
<i>High Commissioner</i>												
Recoveries of Overpayments . . . . .	..	..	..	..	..	..	..	..	..	3,006	..	3,006
Miscellaneous Receipts	25,02,897	53	6,431	21,501	57,516	19,035	28,676	3,956	5,181	..	11,091	26,56,137
Loss or gain by exchange	31,928	..	35	49	666	..	169	30	258	25	16	33,176
TOTAL	3,26,76,723	32,354	1,91,78,825	46,81,206	60,50,723	2,45,06,909	4,85,96,191	54,73,276	1,11,15,163	11,87,008	4,73,167	15,39,71,545
Deduct—Refunds	5,03,739	108	3,50,643	2,39,888	937	9,49,455	6,37,153	4,30,292	4,52,560	28,057	30,485	36,23,317
TOTAL MISCELLANEOUS RECEIPTS	3,21,72,984	32,246	1,88,28,182	44,41,318	60,49,786	2,35,57,454	4,79,59,038	50,42,984	1,06,62,603	11,58,951	4,42,682	15,03,48,228

J. and JI.—Miscellaneous.

CENTRAL AND PROVINCIAL GOVERNMENTS IN INDIA, FOR THE YEAR 1948-49.

No. 81-A—ACCOUNT of MISCELLANEOUS EXPENDITURE for the year ended 31st March 1949.

	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	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Donations for charitable purposes	4,28,448	14,423	1,20,519	20,41,156	1,13,584	77,215	570	17,184	2,357	21,709	732	28,37,897
Special Commissions of Enquiry	7,45,255	..	238	14,829	1,24,252	1,76,025	49,234	22,794	19,072	322	25,955	11,77,976
Irrecoverable temporary loans and advances written off.	4,670	..	6,582	8,183	11,572	1,401	402	6,992	60,362	4,511	12,708	1,17,383
Contributions	33,05,123	2,11,199	1,27,79,112	1,72,06,237	1,39,83,015	1,02,73,423	14,26,012	1,04,47,903	19,24,716	18,59,773	5,27,900	7,39,44,413
Expenses incidental to the running of Food Supply Scheme	28,46,620	..	..	..	..	..	..	..	..	..	..	28,46,620
Losses on Supply of Foodstuffs to Government Servants and others at concessional prices	52,494	..	..	..	..	..	..	..	..	7,67,707	..	8,20,201
Losses on Supply of Imported foodgrains to Deficit Provinces	26,93,03,130	..	..	..	..	..	..	..	..	..	..	26,93,03,130
Payments arising out of Military Lands Scheme Bombay	—1982	..	..	..	..	..	..	..	..	..	..	—1,982
War Risks (Goods) Insurance Scheme	2,532	..	..	..	..	..	..	..	..	..	..	2,532
Motor Spirit and Tyre Rationing Scheme	11,39,936	..	..	..	..	..	..	..	..	..	—1,079	11,38,857
Scheme for Civil Pioneer Force	3,607	..	..	..	..	..	..	..	..	..	..	3,607
Expenditure on displaced persons	18,39,88,463	..	—2,356	16,10,903	21,47,018	..	..	1,86,590	75,53,919	..	1,001	19,54,85,538
Other charges	5,45,42,002	746	94,38,515	39,73,120	31,48,888	2,05,85,015	3,80,45,699	60,62,488	18,73,675	44,72,946	4,23,104	14,05,66,198
Charges in England												
Secretary of State												
Other items	13,980	..	..	..	..	..	..	..	..	..	..	13,980

<i>High Commissioner</i>												
Leave salaries and deputation pay	1,17,091	..	..	..	..	451	2,667	..	..	..	..	1,20,209
Sterling Overseas Pay	3,587	..	..	..	..	..	..	..	..	..	..	3,587
Grants-in-aid	10,008	..	..	..	..	..	..	..	..	..	..	10,008
Government Scholarships . . . . .	..	..	..	..	..	..	99,068	..	..	..	..	99,068
Expenditure connected with German Reparations . .	20,17,460	..	..	..	..	..	..	..	..	..	..	20,17,460
Miscellaneous charges connected with the supply of stores to India.	1,29,148	..	..	..	..	..	..	..	..	2	..	1,29,150
Other items	23,39,140	11	895	..	50	8	5	17	2,665	..	..	23,42,791
Loss or gain by exchange	1,11,813	79	11,966	8,653	1,412	9,845	825	5,624	4,683	2,325	773	1,57,998
<i>Deduct</i> —Amount transferred to the Major head "63-B—Post-War Reconstruction and Development Schemes".	..	..	..	..	..	..	3,67,965	..	..	..	..	3,67,965
TOTAL MISCELLANEOUS EXPENDITURE .	52,11,02,525	2,26,458	2,23,55,471	2,48,63,081	1,95,29,791	3,11,23,383	3,72,56,517	1,67,49,592	1,14,41,449	71,29,295	9,91,094	69,27,68,656
Charged .	28,641	}	5,128	266	25,24,710	..	14,723	1,339	10,61,100	20,21,276	..	
Voted .	52,10,73,884		2,23,50,343	2,48,62,815	1,70,05,081	3,11,23,383	3,72,41,794	1,67,48,253	1,03,80,349	51,08,019	9,91,094	

XLVI-A—Receipts from Road Transport Schemes

This major head has been opened to record the transactions connected with the Road Transport Schemes of the various Governments run on commercial basis. The expenditure on these schemes is, as in the case of other recognised Commercial Departments, recorded on the receipt side as deduction from the gross receipts.

57-B—Capital Outlay on Road Transport Schemes financed from ordinary Revenues**82-B—Capital Outlay on Road Transport Schemes outside the Revenue Account**

These capital major heads exhibit the capital outlay on Road Transport Schemes undertaken by the various Governments. All expenditure of a capital nature is recorded in the first instance under the head "82-B—Capital Outlay on Road Transport Schemes 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 "57-B—Capital Outlay on Road Transport Schemes financed from Ordinary Revenues".

No. 81-B.—ACCOUNT OF RECEIPTS FROM ROAD TRANSPORT SCHEMES for the year ended 31st March 1949.

	Government of Bombay	Government of West Bengal	Total
	Rs.	Rs.	Rs.
Gross Receipts—			
Receipts from Passenger Bus Service	55,95,896	10,74,383	66,70,279
<i>Deduct—Refunds</i>	2	..	2
<i>Deduct—Working Expenses</i>	33,00,902	5,78,293	38,79,195
Net Receipts from Road Transport Schemes	22,94,992	4,96,090	27,91,082

No. 81-C.—ACCOUNT OF CAPITAL OUTLAY ON ROAD TRANSPORT SCHEMES during and to end of the year 1948-49.

	Government of Bombay	Government of West Bengal	Total
	Rs.	Rs.	Rs.
Passenger Bus Service	1,60,01,701	27,67,478	1,87,69,179
<i>Deduct—Receipts and Recoveries on Capital Account</i>	66,70,000	..	66,70,000
Total Expenditure during 1948-49—(Voted)	93,31,701	27,67,478	1,20,99,179
<i>Deduct—Amount financed from Ordinary Revenues</i> . . . . .	..	..	..
Net Expenditure outside the Revenue Account during 1948-49 (Voted)	93,31,701	27,67,478	1,20,99,179
Total Expenditure to end of 1948-49	93,31,701	27,67,478	1,20,99,179
<i>Deduct—Expenditure financed from Ordinary Revenues</i> . . . . .	..	..	..
Net Expenditure Outside the Revenue Account to end of the year 1948-49.	93,31,701	27,67,478	1,20,99,179

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 1948-49.

	Expenditure during the year	Expenditure to end of the year
	Rs.	Rs.
PROVINCIAL GOVERNMENTS		
GOVERNMENT OF MADRAS		
Madras Bus Service—		
Cost of buses	21,97,224	52,91,691
Tools and Plant	1,09,789	2,88,410
Cost of Lands and Buildings	3,57,701	4,28,958
TOTAL	26,64,714	60,09,059
GOVERNMENT OF BOMBAY		
Excise—		
Construction of quarters and peons' lines for Excise Department . . . . .	..	19,963
Payment of Compensation for Plant of the Dhulia Distillery . . . . .	..	2,00,000
Purchase of Sewri Dockyard . . . . .	..	88,773
Industries—		
Value of Acetone Factory Buildings at Nasik . . . . .	..	17,39,012
Miscellaneous Departments—		
Post-War Reconstruction and Development Programmes—		
Improvement of Milk Scheme	55,26,923	62,44,445
Housing Organisation Scheme	85,42,909	1,04,52,080
TOTAL	1,40,69,832	1,87,44,273
GOVERNMENT OF WEST BENGAL		
Development Programme—		
Kanchrapara area Development Programme	30,564	41,262
Rehousing of Bustee Dwellers	16,70,944	16,72,235
Other Scheme—Direct building programme for housing displaced persons	2,95,370	2,95,370
TOTAL	19,96,878	20,08,867
GOVERNMENT OF UNITED PROVINCES		
Land Revenue—		
Original Works . . . . .	..	2,01,552
General Administration—		
Construction of Buildings . . . . .	..	26,50,858
Establishment . . . . .	..	97,438
Education—		
Electric Installation in the Thompson College, Roorkee . . . . .	..	53,608
Miscellaneous—		
Government Bus Service etc.—		
Government Bus Service	1,28,24,849	2,09,00,792
Agricultural Engineering	4,80,792	4,80,792
Capital Expenditure on Schemes relating to displaced persons	1,62,17,670	1,62,17,670
TOTAL	2,95,23,311	4,06,02,710
GOVERNMENT OF EAST PUNJAB		
Amritsar Omni bus Service	4,10,849	5,94,067
Jullundur Omni bus Service	1,87,124	1,87,124
TOTAL	5,97,973	7,81,191
GOVERNMENT OF BIHAR		
Reconstruction of and Repairs to Government property damaged by Earthquake . . . . .	..	3,72,667
GOVERNMENT OF THE CENTRAL PROVINCES AND BERAR		
Stationery and Printing—		
Capital Outlay on purchase of machinery . . . . .	..	1,60,821
TOTAL PROVINCIAL GOVERNMENTS—(VOTED)	4,88,52,708	6,86,79,588

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.

82-A—ACCOUNT OF CAPITAL OUTLAY ON RAIL-ROAD CO-ORDINATION SCHEME DURING AND TO END OF THE YEAR 1948-49.

	Expenditure during the year	Expenditure to end of the year
	Rs.	Rs.
GOVERNMENT OF THE CENTRAL PROVINCES AND BERAR		
<i>Rail-Road Co-ordination Scheme</i>		
Investment in Shares of transport companies (Voted)	93,250	11,43,432

84—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 charge on the capital debt and possibly of the capital debt itself. If, later on, some residuary 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. 2.27 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. 5,76,086 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 1948-49, 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 square 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 square yards are reserved for the use of Government 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 and to end of the year 1948-49.

		Expenditure during the year	Expenditure to end of the year
CENTRAL GOVERNMENT		Rs.	Rs.
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 Departments has been recorded under "63—Extraordinary Charges" (*vide* page 292), 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 1948-49.

	Central Government	Government of Assam
	Rs.	Rs.
Nil (Non-Commercial)	28,569	7,974
Total Payments during the year	28,569	7,974
Deduct—Repayments out of revenue	1,69,053	1,987
Net Expenditure (outside the Revenue Account) during the year (Voted)	—1,40,484	5,987
Total expenditure to end of 1948-49	6,22,364	17,908
Deduct—Repayments out of revenue	2,82,731	3,103
Net Expenditure (outside the Revenue Account) to end of the year	3,39,633	14,805

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. 84-A—ACCOUNT of CAPITAL OUTLAY on PROVINCIAL SCHEMES of State Trading during and to end of the year 1948-49.

	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	
GRAIN SUPPLY SCHEME*											
Gross Expenditure	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Gross Expenditure	13,94,15,777	8,82,36,143	46,54,35,487	18,62,48,156	10,51,11,121	(a) 8,60,06,165	11,96,75,208	4,83,79,337	—29,79,069	1,23,55,28,325
Deduct—Receipts and Recoveries on Capital Account	11,34,76,750	2,60,00,000	44,35,86,723	10,41,32,241	7,78,72,671	9,13,45,073	13,65,32,526	5,01,02,767	69,68,188	1,05,00,16,939
Deduct—Capital expenditure financed from Ordinary Revenues	4,37,00,900	40,91,977	..	..	..	..	..	..	4,77,92,877
Deduct—Recoveries from other Government Departments	4,88,62,216	..	..	..	..	..	..	4,88,62,216
NET EXPENDITURE DURING THE YEAR	2,59,39,027	1,85,35,243	—3,11,05,429	8,21,15,915	2,72,38,450	—53,38,908	—1,68,57,318	—17,23,430	—99,47,257	8,88,56,293
NET EXPENDITURE TO END OF THE YEAR	19,34,95,427	5,63,35,967	—57,14,972	8,99,20,115	4,48,19,775	7,07,38,976	2,56,12,997	84,05,700	—1,77,90,989	46,58,22,996
STANDARD CLOTH SCHEME											
Gross Expenditure	2,170	—69,551	..	315	..	1,03,574	—47,519	1,01,759	17,319	1,08,067
Deduct—Receipts and Recoveries on Capital Account	14,990	20,10,000	..	167	7,554	—13,783	—5,12,745	1,14,081	—3,797	16,16,467
NET EXPENDITURE DURING THE YEAR	—12,820	—20,79,551	..	148	—7,554	1,17,357	4,65,226	—12,322	21,116	—15,08,400
NET EXPENDITURE TO END OF THE YEAR	—16,582	1,27,637	—18,55,861	..	1,97,965	—7,554	2,95,682	14,92,582	10,71,328	1,57,944
MOTOR TRANSPORT ORGANISATION											
Gross Expenditure	26,52,831	..	..	31,16,855	..	57,69,686
Deduct—Receipts and Recoveries on Capital Account	10,68,266	..	..	26,22,419	..	36,90,685
NET EXPENDITURE DURING THE YEAR	15,84,565	..	..	4,94,436	..	20,79,001
NET EXPENDITURE TO END OF THE YEAR	16,95,549	..	..	39,15,668	..	56,11,217

POST-WAR RECONSTRUCTION AND DEVELOPMENT PROGRAMME											
Milk Distribution Scheme—											
Gross Expenditure . . . . .	..	..	..	..	..	..	..	..	..	..
<i>Deduct—Receipts and Recoveries on Capital Account</i> . . . . .	..	..	..	..	..	..	..	..	..	..
NET EXPENDITURE DURING THE YEAR . . . . .	..	..	..	..	..	..	..	..	..	..
NET EXPENDITURE TO END OF THE YEAR . . . . .	..	..	—16,77,313	..	..	..	..	..	..	—16,77,313	
CONSTRUCTION OF BOATS SCHEME											
Gross Expenditure . . . . .	..	..	..	..	..	..	..	..	..	..
<i>Deduct—Receipts and Recoveries on Capital Account</i> . . . . .	..	..	..	..	..	..	..	..	..	..
NET EXPENDITURE DURING THE YEAR . . . . .	..	..	..	..	..	..	..	..	..	..
NET EXPENDITURE TO END OF THE YEAR . . . . .	..	..	..	5,902	..	..	..	..	..	5,902	
OTHER MISCELLANEOUS SCHEMES											
Gross Expenditure . . . . .	..	1,15,58,988	9,97,84,732	98,149	1,70,61,192	2,000	..	96,28,243	2,57,78,613	33,20,373	16,72,32,290
<i>Deduct—Receipts and Recoveries on Capital Account</i> . . . . .	..	1,71,22,181	53,28,562	2,02,310	1,62,89,636	..	..	48,84,897	38,126	10,71,219	4,49,36,937
<i>Deduct—Capital expenditure financed from Ordinary Revenues</i> . . . . .	..	..	10,35,917	..	..	..	..	..	..	..	10,35,917
NET EXPENDITURE DURING THE YEAR . . . . .	..	—55,63,193	9,34,20,253	—1,04,161	7,71,556	2,000	..	47,43,346	2,57,40,487	22,49,154	12,12,59,442
NET EXPENDITURE TO END OF THE YEAR . . . . .	..	—21,20,707	9,60,09,611	—55,82,322	—2,67,38,419	2,000	6,82,827	69,88,454	2,53,84,542	23,23,579	9,69,49,565
<i>Add—Establishment and other charges transferred from the Revenue head '63—Extraordinary Charges'</i> . . . . .	..	..	..	..	..	..	..	..	..	14,68,406	14,68,406
<i>Deduct—Outlay transferred to Revenue during the year</i> . . . . .	..	2,03,63,014	..	..	..	..	..	..	..	..	2,03,63,014
<i>Deduct—Outlay transferred to Revenue to end of the year</i> . . . . .	..	19,15,02,357	..	..	..	..	1,98,00,000	..	..	..	21,13,02,357
TOTAL EXPENDITURE DURING THE YEAR . . . . .	..	..	10,98,75,945	—3,12,09,590	8,28,87,619	2,88,17,461	—52,21,551	—1,16,48,746	2,44,99,171	—62,08,582	19,17,91,727
Charged . . . . .	..	..	..	..	..	..	..	27,60,000	..	..	..
Voted . . . . .	..	..	10,98,75,945	—3,12,09,590	8,28,87,619	2,88,17,461	—52,21,551	—1,44,08,746	2,44,99,171	—62,08,582	..
TOTAL EXPENDITURE TO END OF THE YEAR	—16,582	..	14,88,12,404	—1,12,91,392	6,33,79,661	4,65,09,770	5,19,17,485	3,40,94,033	3,87,77,238	—1,00,77,523 (b)	36,21,05,094

* In West Bengal it has been shown as grain purchase scheme while in Assam as Grain Storage Scheme.

(a) Includes 'Charges in England.'

(b) Includes Rs. 37,63,538 on account of expenditure transferred from '63—Extraordinary Charges' to end of 1947-48.

FINANCE AND REVENUE ACCOUNTS FOR THE YEAR 1948-49.

SECTIONS K. & KK.—DEFENCE SERVICES

REVENUE ACCOUNT:—

CAPITAL ACCOUNT OUTSIDE THE REVENUE ACCOUNT:—

Receipts Rs. 12,88,54,421
Expenditure Rs. 1,57,45,61,376

Expenditure Rs. 1,10,55,27,189

Major Head	No. of Account	Detail of Account	Page	Detail	Amount of each Account	
					Major Head Total	
					Revenue	Expenditure
					Rs.	Rs.
General	85	General Summary of Defence Services	277	Rs. 2,55,12,34,144	..	..
Defence Services—Effective	86-A	Abstract Account of Receipts	280	..	12,84,89,119	..
Do.	86-B	Abstract Account of Expenditure	280	..	..	1,45,19,31,350
Do.	86-C	Detailed Account of Receipts	281	..	..	..
Do.	86-D	Detailed Account of Expenditure	283	..	..	..
Defence Services—Non-Effective	87-A	Abstract Account of Receipts	286	..	3,65,302	..
Do.	87-B	Abstract Account of Expenditure	286	..	..	12,26,30,026
Do.	87-C	Detailed Account of Receipts	287	..	..	..
Do.	87-D	Detailed Account of Expenditure	287	..	..	..
Defence Services—Capital Outlay outside the Revenue Account.	87-E	Abstract Account of Expenditure	288	..	..	1,10,55,27,189
Do.	87-F	Detailed Account of Expenditure	288	..	..	..
		TOTAL		..	12,88,54,421	2,68,00,88,565

No. 85.—GENERAL SUMMARY of DEFENCE SERVICES during the year ended 31st March, 1949.

	Gross Expenditure	Receipts	Net Expenditure
	Rs.	Rs.	Rs.
Defence Services—Effective	1,45,19,31,350	12,84,89,119	1,32,34,42,231
Defence Services—Non-Effective	12,26,30,026	3,65,302	12,22,64,724
Defence Services—Capital Outlay	1,10,55,27,189	..	1,10,55,27,189
TOTAL	2,68,00,88,565	12,88,54,421	2,55,12,34,144

The Major Heads for Defence Services are :—

- (i) XLVII/58—Defence Services—Effective.
- (ii) XLVIII 59—Defence Services—Non-Effective

2. 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 1st April 1948.

XLVII and 58—Defence Services—Effective

These heads record all receipts and charges connected with the Army in India, including the Air Force, the 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 Navy, the 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, the cost of supervision and working of Military Hospitals, Supply Companies and Depots, Medical Depots, Remount Depots and Arsenals; 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 Stores Depots for these 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)—

The expenditure on buildings, roads and other works transactions for the Army is brought to account under this head. The works transactions of the Army Ordnance Factories, Military Farms, Air Force and Navy are, however, recorded under the respective heads with a view to the exhibition in one place of the entire transactions connected therewith. The expenditure incurred on Major Works (except operational works) sanctioned on or after 1st April 1948 is, however, recorded under the Major Head 86—Defence Capital Outlay.

Main Head 7—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, telephone charges, works and stores is, however, adjusted under Main Heads 5, 6 and Sub-Major Head D respectively.

Sub-Major Head B—Defence Services—Navy (including Stores)—

The charges brought to account under this Sub Major Head cover all expenditure on supervision, maintenance, purchase of stores etc. for the Navy. Expenditure on Major Works (except operational works) sanctioned from 1st April 1948 (including acquisition of land) and on purchase of vessels is, however, recorded under Major Head 86—Defence Capital Outlay.

Sub-Major Head C—Defence Services—Air Force (including Stores)—

The charges under this Sub-Major Head cover all expenditure on supervision, maintenance, equipment, etc. for the Air Force. Expenditure on Major Works (except operational works) sanctioned from 1st April 1948 (including acquisition of land) and on purchases of initial provision of aircraft and first lot of spares is, however, recorded under Major Head 86—Defence Capital Outlay.

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 Navy and the Air Force are, however, accounted for under Main Head 6 of Sub Major Head A and Sub-Major Heads B and C respectively.

RECEIPTS IN INDIA

The receipts relating to the Army (including the Military Engineer Services), the Navy, the 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 and 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 Navy and Air Force is shown separately under Sub-Major Heads B and 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 Navy and Air Force are credited under the Sub-Major Heads B and C respectively.

No. 86-A—ABSTRACT ACCOUNT of DEFENCE SERVICES—EFFECTIVE; RECEIPTS for the year ended 31st March 1949.

Heads of Receipts	India	England Sterling first converted into Rs. @£ 1 = Rs. 13½ and then ex- change added	Total India and England
	Rs.	Rs.	Rs.
XLVII—DEFENCE SERVICES—EFFECTIVE—			
Sub-Major Head A—Army—			
I—Fighting Services	5,22,659	..	5,22,659
II—Administrative Services	22,03,580	..	22,03,580
III.—General Headquarters, Staff of Commands, etc.	1,18,125	..	1,18,125
IV.—Special Services	28,00,760	..	28,00,760
V—Transportation, Conservancy, Hot Weather Establishments and Miscellaneous.	88,88,069	746*	88,88,815
VI—Military Engineer Services (including stores)	2,19,63,837	..	2,19,63,837
VII—Territorial Forces	9,144	..	9,144
VIII—English Receipts . . . . .	..	4,28,468	4,28,468
Sub-Major Head B—Navy (including stores and revenue works)	16,92,238	59,557	17,51,795
Sub-Major Head C—Air Force (including stores and revenue works)	35,78,570	1,121	35,79,691
Sub-Major Head D—Supplies and Stores	8,61,68,491	53,754	8,62,22,245
TOTAL DEFENCE SERVICES—EFFECTIVE : RECEIPTS	12,79,45,473	5,43,646	12,84,89,119

*Represents loss or gain by exchange booked under Main Heads I to VI.

No. 86-B—ABSTRACT ACCOUNT of DEFENCE SERVICES—EFFECTIVE ; CHARGES for the year ended 31st March 1949.

Heads of Expenditure	India	England Sterling first converted into Rs. @£ 1 = Rs. 13½ and then exchange added	Total India and England
	Rs.	Rs.	Rs.
MAJOR HEAD 58—DEFENCE SERVICES—EFFECTIVE—			
Sub-Major Head A—Army—			
1. Pay, etc. of Fighting Services	22,48,92,155	..	22,48,92,155
2. Administrative Services	28,51,49,725	..	28,51,49,725
3. General Headquarters, Staff of Commands, etc.	4,50,85,449	..	4,50,85,449
4. Special Services	4,67,99,438	..	4,67,99,438
5. Transportation, Conservancy, Hot Weather Establishments and Miscellaneous.	10,47,87,132	42,979*	10,48,30,111
6. Military Engineer Services (including stores)	11,38,32,291	..	11,38,32,291
7. Territorial Forces	8,20,202	..	8,20,202
8. Charges in England . . . . .	..	2,48,16,944	2,48,16,944
Sub-Major Head B—Navy (including stores and revenue works)	4,28,69,481	27,45,690	4,56,15,171
Sub-Major Head C—Air Force (including stores and revenue works)	7,60,77,327	96,08,329	8,56,85,656
Sub-Major Head D—Supplies and Stores	44,83,55,313	2,60,48,895	47,44,04,208
TOTAL DEFENCE SERVICES—EFFECTIVE : CHARGES	1,38,86,68,513	6,32,62,837	1,45,19,31,350
Charged . . . . .	..	..	..
Voted . . . . .	..	..	1,45,19,31,350

*Represents loss or gain by exchange booked under Main Heads 1 to 6.

No. 36-C—DETAILED ACCOUNT of DEFENCE SERVICES—EFFECTIVE; RECEIPTS for the year ended 31st March 1949.

Heads of Receipts	Rs.
Receipts under Head I—Fighting Services—	
A—Forces in India	5,22,659
TOTAL RECEIPTS UNDER MAIN HEAD I—FIGHTING SERVICES	5,22,659
RECEIPTS UNDER HEAD II—Administrative Services—	
A—Military Training	3,206
B—Education	3,47,710
C—Army Service Corps (Supply)	69,554
D—Remount Depots and Breeding Operations	85,889
E—Army Veterinary Services	121
F—Army Ordnance Corps	1,72,320
G—Electrical and Mechanical Engineering Corps	14,297
H—Medical Services	3,07,594
I—Military Accounts Offices	37,990
J—Cantonments	10,78,832
K—Technical Development Organisation	10,985
L—Miscellaneous Services under the Adjutant General	50,380
M—Miscellaneous Services under the Chief of the General Staff	18,870
N—Miscellaneous Services under the Quarter Master General	5,823
TOTAL RECEIPTS UNDER MAIN HEAD II—ADMINISTRATIVE SERVICES	22,03,580
Receipts under Head III—General Headquarters, Staff of Commands, etc.—	
A—Receipts in India	1,18,125
TOTAL RECEIPTS UNDER HEAD III—GENERAL HEADQUARTERS, STAFF OF COMMANDS, ETC.	1,18,125
Receipts under Head IV—Special Services—	
A—Receipts in India	28,00,760
TOTAL RECEIPTS UNDER HEAD IV—SPECIAL SERVICES	28,00,760
Receipts under Head V—Transportation, Conservancy, Hot Weather Establishments and Miscellaneous—	
A—Transportation	48,311
B—Hired Transport, etc.	1,87,791
C—Conservancy, Hot Weather Establishments, etc.	65,142
D—Miscellaneous	85,86,825
E—Loss or gain by exchange—Army	746
TOTAL RECEIPTS UNDER HEAD V—TRANSPORTATION, CONSERVANCY, HOT WEATHER ESTABLISHMENTS AND MISCELLANEOUS	88,88,815
RECEIPTS UNDER HEAD VI—MILITARY ENGINEER SERVICES (INCLUDING STORES)—	
A—Rents	57,89,436
B—Recoveries on account of supply of water and electrical energy	31,16,944
C—Sale of Government property	10,59,239
D—Miscellaneous	36,59,616
E—Receipts from the Disposal of Surplus Lands, Buildings, etc.	83,38,602
TOTAL RECEIPTS UNDER HEAD VI—MILITARY ENGINEER SERVICES (INCLUDING STORES)	2,19,63,837

No. 86-C—DETAILED ACCOUNT of DEFENCE SERVICES—EFFECTIVE; RECEIPTS for the year ended 31st March 1949—concl'd.

Heads of Receipts				
		Rs.	Rs.	Rs.
Receipts under Head VII—Territorial Forces—				
Territorial Forces—Miscellaneous Receipts				9,144
TOTAL RECEIPTS UNDER HEAD VII—TERRITORIAL FORCES				9,144
		Secretary of State for Commonwealth Relations	High Commissioner	
Receipts under Head VIII—English Receipts—				
A—Fighting Services		1,47,822	2,178	1,50,000
B—Administrative Services		1,06,818	5,599	1,12,417
C—General Headquarters, Staff of Commands, etc.		52,334	399	52,733
D—Special Services		54,046	..	54,046
E—Transportation and Miscellaneous		57,105	67	57,172
F—Military Engineer Services		2,100	..	2,100
TOTAL RECEIPTS UNDER HEAD VIII—ENGLISH RECEIPTS				4,28,468
TOTAL RECEIPTS UNDER SUB-MAJOR HEAD A—ARMY				3,69,35,388
Receipts under Sub-Major Head B—Navy—(including stores and revenue works)				
A—Receipts in respect of supplies and services				5,69,721
B—Receipts from hire of vessels and sale proceeds of stores, etc.				7,40,116
C—Miscellaneous				3,82,401
I—Receipts in England		18,502	40,951	59,453
J—Loss or gain by exchange				104
TOTAL RECEIPTS UNDER SUB-MAJOR HEAD B—NAVY (INCLUDING STORES AND REVENUE WORKS)				17,51,795
Receipts under Sub-Major Head C—Air Force (including stores and revenue works)—				
D—Sale of stores				20,77,572
E—Transportation and Miscellaneous				7,60,363
F—Revenue works				7,40,635
G—Receipts in England		1,119	..	1,119
H—Loss or gain by exchange				2
TOTAL RECEIPTS UNDER SUB-MAJOR HEAD C—AIR FORCE (INCLUDING STORES AND REVENUE WORKS)				35,79,691
Receipts under Sub-Major Head D—Supplies and Stores—				
A—Factories				1,99,55,752
B—Military Farms				26,19,380
C—Army Service Corps				2,59,48,144
D—Animals				56,567
E—Army Ordnance Corps				3,71,05,243
F—Medical Stores				4,83,495
G—Receipts in England		4,002	48,669	53,661
H—Loss or gain by exchange				53
TOTAL RECEIPTS UNDER SUB-MAJOR HEAD D—SUPPLIES AND STORES				8,62,22,245

No. 86-D—DETAILED ACCOUNT of DEFENCE SERVICES—EFFECTIVE; CHARGES for the year ended 31st March 1949.

Heads of Expenditure	Rs.
Sub-Major Head A—Army—	
Main Head 1—Pay, etc. of the Fighting Services—	
A—Forces in India	21,49,36,014
B—Indian States Forces	91,15,284
C—Nepalese Contingent	8,40,857
TOTAL CHARGES UNDER MAIN HEAD 1—PAY, ETC. OF FIGHTING SERVICES	22,48,92,155
Main Head 2—Administrative Services—	
A—Military Training	1,22,23,153
B—Education	33,98,274
C—Army Service Corps (Supply)	2,74,50,310
D—Remount Depots and Breeding Operations	8,44,385
E—Army Veterinary Services	13,52,858
F—Army Ordnance Corps	10,93,80,164
G—Electrical and Mechanical Engineering Corps	4,18,39,281
H—Medical Services	3,23,66,866
I—Military Accounts Offices	3,37,46,306
J—Cantonments	14,38,060
K—Technical Development Organisation	1,35,67,990
L—Miscellaneous Services under the Adjutant General	62,34,450
M—Miscellaneous Services under the Chief of the General Staff	5,24,716
N—Miscellaneous Services under the Quarter Master General	7,82,912
TOTAL CHARGES UNDER MAIN HEAD 2—ADMINISTRATIVE SERVICES	28,51,49,725
Main Head 3—General Headquarters, Staff of Commands, etc.—	
A—General Headquarters	2,42,80,942
B—Staff of Commands	49,21,221
C—Staff of Divisions, Areas, etc.	1,58,83,286
TOTAL CHARGES UNDER MAIN HEAD 3—(GENERAL HEADQUARTERS, STAFF OF COMMANDS, ETC.)	4,50,85,449
Main Head 4—Special Services—	
A—War gratuities, Special leave and other terminal benefits.	21,19,087
B—Kashmir Operations	4,36,31,928
C—Hyderabad Police Action	10,54,423
D—Funds supplied to Chief Liason Officer on account of Civil occupational expenditure—Hyderabad police action	—6,000
TOTAL CHARGES UNDER MAIN HEAD 4—SPECIAL SERVICES	4,67,99,438
Main Head 5—Transportation, Conservancy, Hot Weather Establishments and Miscellaneous—	
A—Transportation	7,10,53,757
B—Hired Transport and Road Warrants	40,08,668
C—Conservancy, Hot Weather Establishments and Telephones	1,07,20,985
D—Miscellaneous	1,90,05,722
E—Loss or gain by exchange —Army	42,979
TOTAL CHARGES UNDER MAIN HEAD 5—TRANSPORTATION, CONSERVANCY, ETC.	10,48,30,111

No. 86-D—DETAILED ACCOUNT of DEFENCE SERVICES—EFFECTIVE; CHARGES for the year ended 31st March 1949—*contd.*

Heads of Expenditure			Rs.
Main Head 6—Military Engineer Services, (including stores)—			
A—Works			99,58,952
B—Maintenance Buildings, Communications, etc.			4,10,40,347
C—Maintenance and Operation of installations			1,91,95,940
D—General Charges			2,78,09,223
E—Establishments			2,89,56,312
F—Tools, Plant and Machinery			24,40,762
G—Stores (including Transportation Stores)			—1,55,92,377
H—M.E.S. Advances			23,132
TOTAL CHARGES UNDER MAIN HEAD 6—MILITARY ENGINEER SERVICES (INCLUDING STORES)			11,38,32,291
Main Head 7—Territorial Forces—			
Sub Head A—Territorial Forces			6,89,176
Sub Head B—National Cadet Corps			1,31,026
TOTAL CHARGES UNDER MAIN HEAD 7—TERRITORIAL FORCES			8,20,202
	Secretary of State for Commonwealth Relations	High Commissioner	
	Rs.	Rs.	
Main Head 8—Charges in England—			
A—Fighting Services	57,11,154	3,32,788	60,43,942
B—Administrative Services	43,14,899	6,61,787	49,76,686
C—General Headquarters, Staff of Commands, etc.	22,10,198	7,71,254	29,81,452
D—Special Services	47,11,632	..	47,11,632
E—Transportation & Miscellaneous	52,99,952	5,52,303	58,52,255
F—Military Engineer Services	1,14,706	1,36,271	2,50,977
TOTAL MAIN HEAD 8—CHARGES IN ENGLAND			2,48,16,944
TOTAL CHARGES UNDER SUB-MAJOR HEAD A—ARMY			84,62,26,315
Sub-Major Head B—Navy (including stores and revenue works)—			
A—Salaries and allowances of officers and men afloat			44,68,381
B—Training, Education and Miscellaneous Administrative Establishments			1,07,93,364
C—Dockyard workshops and stores organisation			1,23,17,530
D—Naval Headquarters			20,73,889
E—Purchase of Stores			55,77,556
F—Hire of ships and vessels			8,32,006
Revenue Works			51,84,162
Transportation and Miscellaneous			16,22,593
	Secretary of State for Commonwealth Relations	High Commissioner	
	Rs.	Rs.	
I—Charges in England	6,75,321	20,65,602	27,40,923
J—Loss or gain by exchange			4,767
TOTAL CHARGES UNDER SUB-MAJOR HEAD B—NAVY (INCLUDING STORES AND REVENUE WORKS)			4,56,15,171

No. 86-D DETAILED ACCOUNT of DEFENCE SERVICES—EFFECTIVE; CHARGES for the year ended 31st March 1949—*conold.*

Heads of Expenditure		Rs.	
Sub-Major Head C—Air Force (including stores and revenue works)—			
A—Group, Wing, Station Headquarters and Squadrons			1,13,04,188
B—Training, Education and other Miscellaneous Administrative Services and Maintenance Units			1,96,60,020
C—Air Headquarters			36,32,846
D—Purchase of Stores			1,92,99,259
E—Transportation and Miscellaneous			93,64,476
F—Revenue Works			1,10,17,959
	Secretary of State for Commonwealth Relations	High Commissioner	
	Rs.	Rs.	
G—Charges in England	2,74,473	93,17,175	95,91,648
H—Loss or gain by exchange			16,681
I—Kashmir Operations			17,87,734
J—Hyderabad Police Action			10,845
TOTAL CHARGES UNDER SUB-MAJOR HEAD C—AIR FORCE (INCLUDING STORES & REVENUE WORKS)			8,56,85,656
Sub-Major Head D—Supplies and Stores—			
A—Factories			10,62,12,612
B—Military Farms			1,49,79,370
C—Army Service Corps Stores			25,18,00,066
D—Animals			8,60,322
E—Army Ordnance Corps Stores			6,11,37,573
F—Medical Stores			3,73,500
	Secretary of State for Commonwealth Relations	High Commissioner	
	Rs.	Rs.	
G—Charges in England	15,874	2,59,87,618	2,60,03,492
H—Loss or gain by exchange			45,403
I—Kashmir Operations			1,29,48,681
J—Hyderabad Police Action			43,189
TOTAL CHARGES UNDER SUB-MAJOR HEAD D—SUPPLIES & STORES			47,44,04,208

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 Air Force, the Navy and expenditure in England respectively. The corresponding receipts are shown under heads I, II, III and IV.

2. Non-effective charges consist of payments 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 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 English Accounts is mainly on account of pensions and gratuities paid in England and medical treatment of retired officers, etc.

No. 87-A—ABSTRACT ACCOUNT of XLVIII DEFENCE SERVICES—NON-EFFECTIVE, RECEIPTS for the year ended 31st March 1949.

Hheads of Receipts	Receipts in India	Receipts in England Sterling first converted into Rs @ £1 = Rs. 13½ and then exchange added	Total India and England
	Rs.	Rs.	Rs.
Head I—Army	1,32,132	..	1,32,132
Head II—Air Force	1,215	..	1,215
Head III—Navy	1,443	..	1,443
Head IV—Receipts in England	..	2,30,512	2,30,512
TOTAL DEFENCE SERVICES—NON-EFFECTIVE : RECEIPTS	1,34,790	2,30,512	3,65,302

No. 87-B—ABSTRACT ACCOUNT of 59—DEFENCE SERVICES—NON-EFFECTIVE ; CHARGES for the year ended 31st March 1949.

Hheads of Expenditure	Charges in India	Charges in England Sterling first converted into Rs. @ £1 = Rs. 13½ and then exchange added	Total India and England
	Rs.	Rs.	Rs.
Head 1—Army	6,92,86,190	..	6,92,86,190
Head 2—Air Force	2,06,433	..	2,06,433
Head 3—Navy	4,70,567	..	4,70,567
Head 4—Charges in England	..	5,26,67,836	5,26,67,836
TOTAL DEFENCE SERVICES—NON-EFFECTIVE : EXPENDITURE	6,99,62,190	5,26,67,836	12,26,30,026
Charged	..	..	3,600
Voted	..	..	12,26,26,426

No. 87-C—DETAILED ACCOUNT of DEFENCE SERVICES—NON-EFFECTIVE, RECEIPTS for the year ended 31st March 1949.

Heads of Receipts			
MAIN HEAD I—ARMY—		Rs.	
A—Rewards for Military Services		2,452	
B—Pensions		1,29,680	
TOTAL RECEIPTS UNDER MAIN HEAD I—ARMY		1,32,132	
MAIN HEAD II—AIR FORCE			
A—Receipts in India		1,215	
TOTAL RECEIPTS UNDER MAIN HEAD II—AIR FORCE		1,215	
MAIN HEAD III—NAVY—			
A—Receipts in India		1,443	
TOTAL RECEIPTS UNDER MAIN HEAD III—NAVY		1,443	
MAIN HEAD IV—RECEIPTS IN ENGLAND—			
	Secretary of State for Commonwealth Relations	High Commissioner	
	Rs.	Rs.	
A—Army	2,26,411	3,352	2,29,763
B—Air Force
C—Navy	348	..	438
D—Exchange			401
TOTAL RECEIPTS UNDER MAIN HEAD IV—RECEIPTS IN ENGLAND			2,30,512

No. 87-D—DETAILED ACCOUNT of DEFENCE SERVICES, NON-EFFECTIVE, CHARGES for the year ended 31st March 1949

MAIN HEAD 1—ARMY—			Rs.
A—Rewards for Military Services			31,19,530
B—Pensions			6,61,66,660
TOTAL CHARGES UNDER MAIN HEAD 1—ARMY			6,92,86,190
MAIN HEAD 2—AIR FORCE—			
A—Rewards for Military Services			4,118
B—Pensions			2,01,315
TOTAL CHARGES UNDER MAIN HEAD 2—AIR FORCE			2,05,433
MAIN HEAD 3—NAVY—			
A—Rewards for Military Services			15,182
B—Pensions			4,55,385
TOTAL CHARGES UNDER MAIN HEAD 3—NAVY			4,70,567
MAIN HEAD 4—CHARGES IN ENGLAND—			
	Secretary of State for Commonwealth Relations	High Commissioner	
	Rs.	Rs.	
A—Army	4,97,11,867	15,94,430	5,13,06,297
B—Air Force	676	19,292	19,968
C—Navy	12,03,528	47,142	12,50,670
D—Exchange			90,901
TOTAL CHARGES UNDER MAIN HEAD 4—CHARGES IN ENGLAND			5,26,67,836

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 during 1947-48, but was re-opened with effect from 1st April 1948 to record the expenditure on—

- (1) New Major Works undertaken on or after 1st April 1948.
- (2) Acquisition of land.
- (3) Purchases of vessels for the Navy, and
- (4) Purchases for initial provision of Air Craft and first lot of spares.

No. 87-E—ABSTRACT ACCOUNT of DEFENCE CAPITAL OUTLAY during and to end of the year 1948-49.

	Expenditure during the year 1948-49	Expenditure to the end of the year 1948-49
	Rs.	Rs.
MAJOR HEAD 86—DEFENCE CAPITAL OUTLAY—		
ESTIMATED BALANCE BROUGHT FORWARD ON 15TH AUGUST, 1947—	..	1,44,15,54,512*
Main Head 1—Army including Factories and Farms	2,18,62,599	2,18,62,599
Main Head 2—Navy	2,68,64,061	2,68,64,061
Main Head 3—Air Force	1,86,83,453	1,86,83,453
Main Head 4—Stores and Fixed installations taken over from the U.K. Government on 1st April, 1947.	1,03,81,17,076	1,03,81,17,076
TOTAL MAJOR HEAD 86—DEFENCE CAPITAL OUTLAY	1,10,55,27,189	2,54,70,81,701

No. 87-F—DETAILED ACCOUNT of DEFENCE CAPITAL OUTLAY during and to end of the year 1948-49.

	Expenditure during the year 1948-49	Expenditure to end of the year 1948-49
	Rs.	Rs.
Estimated balance brought forward on 15th August 1947 . . . . .	..	1,44,15,54,512*
Main Head 1— Army including Factories and Farms—		
A—New Major Works	1,87,79,120	1,87,79,120
B—Factories	30,83,479	30,83,479
C—Farms . . . . .	..	..
TOTAL MAIN HEAD 1—ARMY INCLUDING FACTORIES & FARMS	2,18,62,599	2,18,62,599
Main Head 2—Navy—		
A—New Major Works	10,81,598	10,81,598
B—Acquisition of land	11,60,000	11,60,000
C—Purchase of Naval Vessels	2,46,22,463	2,46,22,463
TOTAL MAIN HEAD 2—NAVY	2,68,64,061	2,68,64,061
Main Head 3—Air Force—		
A—New Major Works	89,30,181	89,30,181
B—Acquisition of land	1,01,500	1,01,500
C—Purchase of Aircraft and connected equipment	96,51,772	96,51,772
TOTAL MAIN HEAD 3—AIR FORCE	1,86,83,453	1,86,83,453
Main Head 4—Stores and Fixed installations taken over from the U.K. Government on 1st April, 1947—		
(a) Lump sum payment to the U.K. Government	1,33,33,33,333	1,33,33,33,333
(b) Deduct—Receipts and Recoveries	—29,52,16,257	—29,52,16,257
TOTAL MAIN HEAD 4	1,03,81,17,076	1,03,81,17,076

*The figure is provisional and subject to final determination.

Section L.—Contributions and Miscellaneous Adjustments between Central and Provincial Governments.

Revenue Rs. 2,96,10,177

Expenditure 2,95,90,577

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	289	2,95,00,000	..
Grants-in-aid to Provincial Governments	88	Expenditure— Central	289	..	2,95,00,000
Miscellaneous Adjustments between Central and Provincial Governments.	89	Receipts—Central and Provincial	289	1,10,177	..
Miscellaneous Adjustments between Central and Provincial Governments.	89	Expenditure—Central and Provincial	289	..	90,577
		Total		2,96,10,177	2,95,90,577

This Section records the grants-in-aid payable by the Central Government to Provincial Governments under Section 113 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 1948-49.

No. 88—ACCOUNT OF GRANTS-IN-AID FROM CENTRAL GOVERNMENT TO PROVINCIAL GOVERNMENTS during the year ended 31st March 1949.

Receipts	Rs.	Expenditure	Rs.
Central Government	Nil	Central Government—	
Provincial Governments—			
Grants-in-aid to the Government of West Bengal	50,00,000	Grants-in-aid to the Government of West Bengal	50,00,000
Grants-in-aid to the Government of East Punjab	1,75,00,000	Grants-in-aid to the Government of East Punjab	1,75,00,000
Grants-in-aid to the Government of Assam	30,00,000	Grants-in-aid to the Government of Assam	30,00,000
Grants-in-aid to the Government of Orissa	40,00,000	Grants-in-aid to the Government of Orissa	40,00,000
Total	2,95,00,000	Total	2,95,00,000
		Charged	70,00,000
		Voted	2,25,00,000
		Provincial Governments	Nil

No. 89—ACCOUNT of MISCELLANEOUS ADJUSTMENTS between CENTRAL and PROVINCIAL GOVERNMENTS during the year ended 31st March 1949.

Receipts	Rs.	Expenditure	Rs.
Central Government	Nil	Central Government—	
Provincial Governments—			
Contributions by the Central Government on account of Agency functions in connection with the Petroleum and Explosives Acts—		Contributions to the Provincial Governments on account of Agency functions in connection with the Petroleum and Explosives Acts—	
Madras	21,065	Madras	21,065
Bombay	13,531	Bombay	13,531
West Bengal	10,854	West Bengal	10,854
United Provinces	10,689	United Provinces	10,689
East Punjab	2,300	East Punjab	2,300
Bihar	10,462	Bihar	10,462
Central Provinces and Berar	20,386	Central Provinces and Berar	20,386
Assam	504	Assam	504
Orissa	786	Orissa	786
		Total (Voted)	90,577
Payments by the Central Government to the Government of the Punjab for Agency Work in connection with passports	(a) 19,600		
Total	1,10,177		

(a) The corresponding expenditure has been adjusted under "35-External Affairs" in the Central Section of the Punjab Accounts.

Sections M. and MM. Extraordinary Items.

Revenue Rs. 31,62,51,203

 Expenditure { Within the Revenue Account }
 { Outside the Revenue Account Rs. . }

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	293	..	15,35,35,364	..
Extraordinary Charges	90-A	Expenditure	295	..	..	7,57,67,238
Expenditure connected with Post War Planning and Development.	90-B	Expenditure	297	..	..	2,62,75,526
Expenditure connected with Post War Planning and Development.	90-C	Statement showing the charges incurred on Post War Planning and Development recorded under other heads of Account.	299	44,71,86,743	..	..
Post War Reconstruction and Development Schemes.	90-D	Expenditure	300	..	..	6,27,16,981
Transfer from Revenue Reserve Fund.	91	Receipts	300	..	1,75,00,000	..
Transfer to Revenue Reserve Fund.	91	Expenditure	300	..	..	6,79,73,350
Civil Defence	91-A	Receipts	301	..	-1,83,375	..
Civil Defence	91-B	Expenditure	303	..	..	22,17,004
Pre-Partition Receipts	91-C	Receipts	304	..	14,53,99,214	..
Pre-Partition Payments	91-D	Expenditure	305	..	..	17,75,58,969
		Total Receipts and Expenditure within the Revenue Account.	..	..	31,62,51,203	41,25,09,068
		CAPITAL ACCOUNT OUTSIDE THE REVENUE ACCOUNT				
Capital outlay on Schemes of State Trading.	91-E	Expenditure	307	..	..	14,62,50,229
Grants to Provincial Governments for Development.	91-F	Expenditure	318	..	..	14,75,61,046
Payments to Pakistan for unique Institutions.	91G	Expenditure	318	..	..	2,47,26,000
		Total Expenditure outside the Revenue Accounts.				2,60,36,807

Sections M. and MM. Extraordinary Items.

Revenue Rs. 31,62,51,203

 Expenditure {

 Within the Revenue Account Rs. 41,25,09,068

 Outside the Revenue Account Rs. 2,60,36,807

Major Head	Number of Account	Detail of Accounts	Page	Amount of each Account		
				Detail	Major Head Total	
					Revenue	Expenditure
				Ra.	Ra.	Ra.
Extraordinary Receipts	90	Receipts	293	..	15,35,35,364	..
Extraordinary Charges	90-A	Expenditure	295	..	..	7,57,67,238
Expenditure connected with Post War Planning and Development.	90-B	Expenditure	297	..	..	2,62,75,526
Expenditure connected with Post War Planning and Development.	90-C	Statement showing the charges incurred on Post War Planning and Development recorded under other heads of Account.	299	44,71,86,743	..	..
Post War Reconstruction and Development Schemes.	90-D	Expenditure	300	..	..	6,27,16,981
Transfer from Revenue Reserve Fund.	91	Receipts	300	..	1,75,00,000	..
Transfer to Revenue Reserve Fund.	91	Expenditure	300	..	..	6,79,73,350
Civil Defence	91-A	Receipts	301	..	-1,83,375	..
Civil Defence	91-B	Expenditure	303	..	..	22,17,004
Pre-Partition Receipts	91-C	Receipts	304	..	14,53,92,214	..
Pre-Partition Payments	91-D	Expenditure	305	..	..	17,75,58,969
		Total Receipts and Expenditure within the Revenue Account.	..	..	31,62,51,203	41,25,09,068
		CAPITAL ACCOUNT OUTSIDE THE REVENUE ACCOUNT				
Capital outlay on Schemes of State Trading.	91-E	Expenditure	307	..	..	-14,62,50,229
Grants to Provincial Governments for Development.	91-F	Expenditure	318	..	..	14,75,61,046
Payments to Pakistan for unique Institutions.	91G	Expenditure	318	..	..	2,47,26,000
		Total Expenditure outside the Revenue Accounts.				2,60,36,807

Sections M. and MM. Extraordinary Items.

Revenue Rs. 31,62,51,203

Expenditure { Within the Revenue Account Rs. 41,25,09,068
Outside the Revenue Account Rs. 2,60,36,807

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	293	..	15,35,35,364	..
Extraordinary Charges	90-A	Expenditure	295	..	..	7,57,67,238
Expenditure connected with Post War Planning and Development.	90-B	Expenditure	297	..	..	2,62,75,526
Expenditure connected with Post War Planning and Development.	90-C	Statement showing the charges incurred on Post War Planning and Development recorded under other heads of Account.	299	44,71,86,743	..	..
Post War Reconstruction and Development Schemes.	90-D	Expenditure	300	..	..	6,27,16,981
Transfer from Revenue Reserve Fund.	91	Receipts	300	..	1,75,00,000	..
Transfer to Revenue Reserve Fund.	91	Expenditure	300	..	..	6,79,73,350
Civil Defence	91-A	Receipts	301	..	-1,83,375	..
Civil Defence	91-B	Expenditure	303	..	..	22,17,004
Pre-Partition Receipts	91-C	Receipts	304	..	14,53,99,214	..
Pre-Partition Payments	91-D	Expenditure	305	..	..	17,75,58,969
		Total Receipts and Expenditure within the Revenue Account.	..	..	31,62,51,203	41,25,09,068
		CAPITAL ACCOUNT OUTSIDE THE REVENUE ACCOUNT				
Capital outlay on Schemes of State Trading.	91-E	Expenditure	307	..	..	-14,62,50,229
Grants to Provincial Governments for Development.	91-F	Expenditure	318	..	..	14,75,61,046
Payments to Pakistan for unique Institutions.	91G	Expenditure	318	..	..	2,47,26,000
		Total Expenditure outside the Revenue Accounts.				2,60,36,807

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* Note on '85—Payments to Retrenched Personnel' on page 273.

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, Bombay 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 335). In the case of the Governments of Bihar, C. P. 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.

7(a). Central transactions pertaining to the pre-partition period actually occurring during the period from 15th August 1947 to 31st March 1948, initially formed part of the Dominion accounts. They were classified under the Suspense head 'Central Government Suspense' in all the normal details of revenue, expenditure, debt etc., heads, in exactly the same way as if these transactions had occurred when the undivided account was in operation. The Dominion accounts were relieved of these transactions by minus entries on each side of the accounts under the Suspense head and plus entries under the corresponding revenue, expenditure on debt etc. head in the pre-partition accounts with consequent corrections in the opening and closing balances of the two accounts.

(b) From the accounts of the year 1948-49, the pre-partition central transactions are recorded as stated below:—

(i) Revenue and Service head transactions are booked under the major heads 'LII-C—Pre-partition Receipts' and '64-C—Prepartition Payments'. They are classified by the ordinary major and minor heads of account which are treated as minor and detailed heads subordinate to the two major heads. Transactions relating to Defence Services, Railways and Posts and Telegraphs are for this purpose treated as Civil transactions and are also booked under these major heads.

(ii) Transactions relating to Capital heads are accounted for under the normal head as if they relate to the Dominion of India. If any payments pertaining to Pakistan are made because the initial legal liability of them falls on the Indian Dominion, they will ultimately be written off the Capital heads or the balances under these heads will be corrected without financial adjustment.

(iii) Prepartition transactions relating to Debt, Deposit heads of accounts, in so far as they pertain to assets and liabilities taken over by the Government of India by bringing over the corresponding opening debit and credit balances on 15th August, 1947 are adjusted to the relevant Debt, Deposit heads.

(c) The Punjab Government have also adopted the procedure stated above for the record of the pre-partition transactions pertaining to them.

(d) The Government of West Bengal have used the head "Undivided Bengal Suspense" for the record of similar transactions occurring upto 31st March 1948 and during the subsequent period also. The balance under this suspense head will be taken into account in the financial settlement with East Bengal.

Section MM.—Extraordinary Items.**Capital Account Outside the Revenue Account.****Capital Outlay on Schemes of State Trading.**

8. 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

9. 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 289).

10. Payments to Pakistan for Unique Institutions.

This new major head was opened in the accounts for 1948-49 for the record of payments to Pakistan for meeting expenditure on setting up of Ordnance Factories and Unique Institutions. The amount will be added to Pakistan's debt to India.

No. 90.—ACCOUNT OF EXTRAORDINARY RECEIPTS credited to REVENUE during the year ended 31st March 1949.

	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.
Sale of land	2,530
Sale of other Government assets	27,246	..	..	..	..	..	..	..	..	27,246
Subvention from the Central Government for Post War Development Schemes.	..	3,50,000	2,77,70,368	1,26,62,561	1,70,00,000	3,22,75,640	1,00,00,000	67,22,331	1,50,43,191	1,60,00,000	1,21,02,865	14,99,26,946
Other Items	6,93,873	4	6,56,965	64,79,712	98	31,14,624	514	19,52,488	58,938	1,29,57,216
Receipts in Enlargement—	12,973	..	..	..	..	..	..	13,306
High Commissioner	333	..	..	..	..	..	..
Total	3,50,000	2,84,64,241	1,28,62,565	1,78,99,714	3,87,55,685	1,00,00,000	98,36,955	1,50,43,705	1,79,52,488	1,21,01,793	16,29,27,244
Deduct—Refunds	5,39,261	..	20,912	..	..	47	72,07,184	11,826	16,12,650	93,91,880
TOTAL EXTRAORDINARY RECEIPTS	3,50,000	2,79,24,980	1,28,62,565	1,76,78,802	3,87,55,685	1,00,00,000	98,36,908	78,36,521	1,79,40,662	1,05,49,143	15,35,35,364

M. and MM.—Extraordinary Items.

No. 90 A.—ACCOUNT of EXTRAORDINARY CHARGES MET from ORDINARY REVENUES during the year ended 31st March 1949

	Central Government	PROVINCIAL GOVERNMENTS									Total
		Government of Madras	Government of Bombay	Government of 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.
Charges incurred as a direct result of War	81,21,635	98,92,316	..	..	..	..	..	1,80,13,951
<i>Deduct</i> —Recoveries of war charges	8,33,062	..	..	..	..	..	..	8,33,062
Expenditure on the Civil Supplies and Price Control Organisations	2,83,93,197	..	..	..	..	..	..	2,83,93,197
Free distribution of milk to privileged consumers	2,10,346	..	..	..	..	..	..	..	..	2,10,346
Motor Spirit and Tyre Rationing Scheme	68,912	..	2,55,519	50,631	44,734	..	..	..	..	4,19,796
<i>Deduct</i> —Amount recovered from the Central Government	1,49,900	64,816	..	..	..	..	..	2,14,716
Hoarding and Profiteering Prevention Ordinance	792	..	792
Provincial Recruiting Officers	25	25
Administration of Motor Vehicles Spare Parts Control Orders	939	..	..	..	939
Drug Control Order	26	..	..	..	..	..	..	26
Madras Provincial Sailors, Soldiers and Air Men's Board, etc	65,659	..	..	..	..	..	..	..	..	65,659
Establishment for Price Control	74,25,371	..	..	..	..	..	..	..	..	74,25,371
Small Savings Scheme	10,574	49,477	24,285	28,496	5,631	78	13,614	..	19,128	1,46,283
<i>Deduct</i> —Amount recovered from the Central Government	49,115	..	50,595	50,000	78	13,604	..	19,128	1,82,520
Administration of Cloth and Yarn Control Order and the Standard Cloth Scheme	1,44,172	..	2,94,041	..	..	59,751	4,97,964
Rationing and grain supply Schemes	2,72,838	..	..	8,03,073	10,75,911
Establishment etc., charge common to the various supply schemes	5,73,948	5,73,948
Purchase of Lease-Lend Lories	3,18,607	3,18,607

Expenditure in connection with the Bihar Molasses Control and Export Order, 1947.	..		..	..	..	..	46,737	..	..	..	46,737
Administration of Paper Control Order . . . . .	..		..	89,730	49,275	..	29,218	..	7,042	..	1,75,265
Expenditure on account of restoration of lands forfeited during civil Disobedience Movement.	..		..	1,72,201	..	..	..	..	..	..	1,72,201
Deduct—Amount transferred to Capital head "85-A—Capital Outlay on Provincial Schemes of State Trading".	..		..	..	..	..	..	..	..	14,68,405	14,68,405
Compensation payable to Secretary of State officers on termination of services.	..	72,211	..	..	..	..	..	..	..	..	72,211
Amount transferred from "85-A—Capital Outlay on Provincial Schemes of State Trading".	..	2,03,63,014	..	..	..	..	..	..	..	..	2,03,63,014
Anti Smuggling Scheme . . . . .	..		..	..	..	..	3,78,802	..	..	..	3,78,802
Consumers Goods Schemes . . . . .	..		..	..	..	..	..	..	73,755	..	73,755
Charges in England—											
<i>High Commissioner—</i>											
Leave salaries and deputation pay . . . . .	..	3,414	..	3,835	16,821	..	..	..	..	..	24,070
Sterling Overseas Pay . . . . .	..	4,000	..	2,490	..	..	..	..	..	..	6,490
Payment of cost of transfer of personal effects of the officers of Secretary of State Services	..		..	..	..	..	8,860	..	..	1,721	10,581
Total Extraordinary Charges . . . . .	..	2,82,23,501	1,72,563	3,59,07,765	1,00,61,300	365	10,31,435	10	81,589	2,88,720	7,57,67,238
Charged . . . . .	..	..	..	..	..	..	..	..	1,001	..	1,001
Voted . . . . .	..	2,82,23,501	172,563	3,59,07,765	1,00,61,300	365	10,31,435	10	80,588	2,88,720	7,57,66,237

No. 90-B—ACCOUNT OF EXPENDITURE connected with POST WAR PLANNING and DEVELOPMENT

	Central Government	Provincial Government of United Provinces
	Rs.	Rs.
Secretariat	49,715	..
Miscellaneous Planning Organisations	84,24,554	7,28,048
Special Commissions and Committees	15,066	..
Employment exchanges	1,54,038	..
Grants to Provinces, Indian States	15,852	..
Miscellaneous expenditure on Planning	1,35,51,907	..
Miscellaneous	8,00,984	9,253
Charges in England—		
<i>High Commissioner</i>		
Leave salaries and deputation pay	80,404	1,575
Sterling Overseas Pay	2,624	..
Appointment to Indian States	1,989	..
Stores for India	170	..
International Labour Conference on Dams	18,196	..
Training of Indians abroad in Electricity Supply Industry	3,661	..
Training of Labour Officers in United Kingdom	37,744	..
Other charges	8,500	..
Scheme for advance studies abroad	13,28,666	..
Training of Medical Students and Nurses abroad	3,48,802	..
Total (Voted)	2,48,42,672	7,38,876

No. 90-C—STATEMENT showing the charges incurred during the year ended 31st March 1949 on POST-WAR PLANNING and DEVELOPMENT but recorded under other heads of Account.

	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 Bihar	Government of Assam	Government of Orissa	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Development and Reconstruction Schemes												
Land Revenue (a)	..	6,729	..	10,91,696	9,62,396	2,49,614	..	..	3,70,692	..	19,611	27,00,738
Forest (b)	..	2,101	10,72,379	4,55,089	5,42,007	10,76,291	3,69,405	10,75,326	5,32,308	17,27,179	2,17,231	70,69,316
Irrigation (c)	..	1,797	11,64,136	73,73,333	12,70,610	15,91,417	2,83,230	2,317	4,79,068	..	10,01,052	1,32,26,960
Irrigation (Working Expenses) (d)	6,65,401	7,408	..	34,207	..	..	..	6,12,621	..	13,19,637
Interest	1,00,317	..	..	1,00,317
General Administration (e)	..	89,380	22,56,084	1,96,577	..	29,633	..	18,95,048	2,56,051	1,64,198	5,84,739	54,71,710
Police (ee)	1,16,066	..	..	..	..	..	..	1,16,066
Scientific Departments (f)	3,29,338	..	..	..	..	95,979	..	..	4,25,317
Education (g)	..	50,000	1,15,26,183	1,97,19,603	58,89,005	42,58,428	3,73,619	26,60,850	73,66,092	14,85,178	39,37,320	5,72,66,278
Medical (h)	..	47,659	6,56,741	10,65,988	1,48,01,983	18,00,121	1,10,122	26,23,384	13,12,032	9,26,528	10,56,279	2,44,00,837
Public Health (i)	19,86,401	81,32,723	25,59,379	11,40,827	14,203	7,53,491	9,79,676	9,67,005	5,18,636	1,70,52,341
Agriculture (j)	..	19,883	7,51,842	1,60,33,778	22,64,410	54,65,576	5,45,463	9,73,989	40,02,549	36,38,188	12,05,315	3,49,00,993
Veterinary (k)	7,49,523	6,39,488	21,998	20,11,539	1,38,120	3,22,819	11,39,648	1,92,501	4,39,488	56,55,124
Co-operation (l)	..	11,480	2,23,808	26,06,607	2,68,021	3,43,866	5,44,807	1,93,735	7,63,614	8,50,152	5,33,243	63,39,333
Industries (m)	3,91,301	4,358	20,93,706	36,34,317	9,20,925	11,71,835	3,72,485	4,28,530	1,30,498	2,92,111	7,95,670	1,02,35,736
Aviation (n)	1,24,314	..	..	46,420	1,70,734
Miscellaneous Departments (o)	15,12,920	1,55,483	2,63,710	..	..	95,112	23,398	6,10,554	26,61,177
Civil Works (p)	..	2,00,737	50,61,962	30,52,729	23,17,789	25,99,156	36,20,994	71,31,856	79,30,569	95,68,053	24,62,023	4,39,45,848
Electricity (q)	7,207	1,52,812	..	..	..	..	..	..	..	60,019
Superannuation Allowances and Pensions (r)	17,468	..	..	..	..	..	..	..	17,468
Miscellaneous (s)	22,79,836	..	3,67,966	22,909	9,05,611	4,98,022	..	40,75,244
Capital outlay on Construction of Irrigation, Navigation, Embankment and Drainage works (v)	86,40,775	..	2,29,32,749	41,34,625	..	1,49,48,635	..	..	..	..	..	5,06,56,784
Capital Account of Civil Works (w)	28,44,340	60,74,312	..	3,64,90,248	42,47,945	..	32,37,425	..	..	5,28,94,270

Expenditure of Public Health	7,00,000					7,00,000
Charges on Agriculture	2,10,000					2,10,000
Capital outlay on Provincial Accounts	1,45,000					1,45,000
Capital outlay on Electricity Sub-stations	3,07,71,119					3,07,71,119
Capital outlay on Industrial Co-operative Societies	90,51,700					90,51,700
Capital outlay on Provincial Accounts of State Trading	1,50,00,700					1,50,00,700
Total Expenditure	1,11,00,000	4,34,124	8,47,03,578	11,99,28,077	3,43,60,885	7,62,30,117
						1,11,917
						1,82,19,568
						5,79,02,705
						2,09,44,024
						1,61,43,819
						44,71,146,763

Included in Account No. 1A on page 67 under the minor head "General Direction", "Contingency and Works", "Establishment", "Post-War Reconstruction and Development Programme" and "Charges in England".

Included in Account No. 1A on page 75 under the minor head "Irrigation Works—Works & Establishment", "Miscellaneous Expenditure—Tools and Plant—Other charges", "Expenses and Contingents", "Post-war Reconstruction and Development Programme" and "Charges in England".

Included in Account No. 28 on page 154 under the minor head "Establishment", "Expenses and Improvements" and "Charges in England".

Included in Account No. 28 on page 149 under the minor head "Heads of Province—Chief Commissioners", "Secretariat and Headquarters Establishment—Civil Secretaries", "District Administration—General Establishments—Other Establishments", "Post-War Reconstruction and Development", "Miscellaneous", and "Charges in England".

Included in Account No. 67 A on page 191 under the minor head "University—Grants to non-Government Primary schools—Grants to Local Bodies for Primary Education", "Secondary—Government Secondary Schools", "Primary—Government Primary schools—Direct grants to non-Government special schools", "General—Direction—Inspection, Subsidies—Miscellaneous", "Special Development Programme", "Direct grants to non-Government special schools", "General—Direction—Inspection, Subsidies—Miscellaneous", "Special Development Programme", "Post-war Reconstruction and Development Programme" and "Charges in England".

Included in Account No. 68A on page 226 under the minor head "Hospitals and Dispensaries", "Grants for Medical purposes", "Medical Colleges and Schools", "Medical Establishments, Post-war Reconstruction Scheme and "Charges in England".

Included in Account No. 67A on page 207 under the minor head "Departmental Public Health Establishments", "Grants for Public Health purposes", "Expenses in connection with Epidemic Diseases", "Special development programme", "Post-war Reconstruction Scheme and "Charges in England".

Included in Account No. 68A on page 219 under the minor head "Theories", "Subsidies and Experts 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 Utilization", "Ag. Technical Education", "Grants-in-aid, contributions etc.", "Other charges", "Post-war Reconstruction and Development Programme" and "Charges in England".

Included in Account No. 68A on page 215 under the minor head "Divisions", "Departmental", "Vocational Education and Research", "Animal Husbandry Experiments and Research", "Subordinate Establishments", "Hospitals and Dispensaries", "Breeding Operations" and "Post-war Reconstruction and Development Programme", "Other Charges" and "Charges in England".

Included in Account No. 68A on page 222 under the minor head "Divisions", "Superintendents", "Post-war Reconstruction and Development Programme", "Other Charges" and "Charges in England".

Included in Account No. 68A on page 228 under the minor head "Divisions", "Scientists and Industrial Research Institutes", "Fibrous Goods-India", "Special Development Programme", "Post War Reconstruction and Development Programme" and "Charges in England".

Included in Account No. 68A on page 228 under the minor head "Labour and Budgetary—Inspection of Factories, Labour", "Miscellaneous", "Post-War Reconstruction and Development Programme" and "Employment on other works—Buildings", "Communication", "Post-war Road Planning", "Tools and Plant", "Establishment", "Post-war Reconstruction and Development Programme" and "Charges in England".

Included in Account No. 68A on page 249 under the minor head "Contributions to Co-operative Provincial Funds" and "Post-war Reconstruction and Development Programme".

Included in Account No. 68A on page 250 under the minor head "Other charges", and "Charges in England".

Included in Account No. 68A on page 18-117 under the minor head "Industrial works—Departmental Establishments", "Works", "Miscellaneous", "Tools and Plant" and "Programme", "Direct—Recreation or Capital account".

Included in Account No. 68A on page 241 under the minor head "Capital Works", "Buildings", "Communication", "Establishment", "Tools and Plant", "Charges in England", "Post-war Reconstruction and Development Programme" and "Charges in England".

Included in Account No. 68A on page 249 under the minor head "Elyon Electric schemes" and "Thames Electric Scheme".

Included in Account No. 68A on page 271 under the minor head "Capital outlay on Road Road co-ordination schemes".

No. 90-B—ACCOUNT OF EXPENDITURE connected with POST WAR PLANNING and DEVELOPMENT

	Central Government	Provincial Government of United Provinces
	Rs.	Rs.
Secretary	49,715	..
Miscellaneous Planning Organisations	84,24,554	7,28,048
Special Commissions and Committees	15,066	..
Employment exchanges	1,54,038	..
Grants to Provinces, Indian States	15,852	..
Miscellaneous expenditure on Planning	1,35,51,907	..
Miscellaneous	8,00,984	9,253
Charges in England—		
<i>High Commissioner</i>		
Leave salaries and deputation pay	80,404	1,575
Sterling Overseas Pay	2,624	..
Appointment to Indian States	1,989	..
Stores for India	170	..
International Labour Conference on Dams	18,196	..
Training of Indians abroad in Electricity Supply Industry	3,661	..
Training of Labour Officers in United Kingdom	37,744	..
Other charges	8,500	..
Scheme for advance studies abroad	13,28,866	..
Training of Medical Students and Nurses abroad	3,48,602	..
Total (Voted)	2,48,42,672	7,38,876

for the year ended 31st March 1949.

Governments		Total
Government of Orissa		
Rs.	Rs.	
2,02,018	2,51,728	
	10,00,000	
548	15,024	
24,221	1,78,300	
	15,862	
	1,35,51,907	
1,01,926	9,01,161	
1,177	10,100	
	2,004	
	1,000	
	170	
	18,100	
	27,744	
3,00,070	2,78,470	
	17,28,000	
	2,48,000	
6,00,000	2,02,70,000	

No. 90-D—ACCOUNT of EXPENDITURE on POST WAR RECONSTRUCTION and DEVELOPMENT SCHEMES for the year ended 31st March 1949.

PROVINCIAL GOVERNMENTS—	Government of West Bengal	Government of East Punjab	Government of Assam	Total
	Rs.	Rs.	Rs.	Rs.
Land Revenue	9,62,396	..	..	9,62,396
Forests	5,42,007	3,69,405	17,27,179	26,38,591
Other Revenue Expenditure Financed from ordinary Revenues.	12,70,610	2,83,230	6,14,516	21,68,356
General Administration . . . . .	..	..	2,06,058	2,06,058
Police	1,16,066	..	..	1,16,066
Education	58,89,006	4,14,781	15,13,256	78,17,043
Medical	1,48,01,984	1,10,122	9,26,527	1,58,38,633
Public Health	25,59,379	14,203	9,67,005	35,40,587
Agriculture	22,64,410	5,45,463	36,38,189	64,48,062
Veterinary	21,998	1,38,120	1,92,501	3,52,619
Co-operation	2,68,021	5,44,807	8,98,831	17,11,659
Industries	9,20,925	3,72,485	2,79,462	15,72,872
Civil works	23,17,768	39,32,837	95,64,311	1,58,14,916
Miscellaneous Departments	1,55,482	..	23,398	1,78,880
Miscellaneous	22,79,836	3,67,965	4,98,922	31,46,723
Charges on Electricity Establishment and Miscellaneous Expenditure XLI, etc.	..	2,03,520	..	2,03,520
Total	3,43,69,888	72,96,938	2,10,50,155	6,27,16,981
Charged . . . . .	..	..	13,39,988	13,39,988
Voted	3,43,69,888	72,96,938	1,97,10,167	6,13,76,993

No. 91—ACCOUNT of Transfer to/from the Revenue Account from/to the Revenue Reserve Fund during the year ending 31st March 1949.

Receipts	Expenditure
Rs.	Rs.
Transfers from the Fund—	Transfers to the Fund—
Government of Madras 5,00,000	Government of Bombay
Government of Bombay 1,70,00,000	Government of United Provinces 1,89,00,350
Total 1,75,00,000	Government of Bihar (a)3,22,73,000
	Government of Central Provinces and Berar (a)1,68,00,000
	TOTAL (Voted) 6,79,73,350

(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 1949.

	Central Government	PROVINCIAL GOVERNMENTS							Total
		Government of Coorg	Government of Madras	Government of Bombay	Government of United Provinces	Government of Bihar	Government of Assam	Government of Orissa	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Miscellaneous
Receipts in England—	67,887	52,848	61,447	6,427	— 11,128	448	9,294	1,87,223	
High Commissioner . . . . .	..	..	..	..	2,619	..	..	2,619
Total	67,887	52,848	61,447	6,427	— 8,509	448	9,294	1,89,842	
<i>Deduct—Refunds</i>	95	5,098	3,63,585	..	3,439	..	..	3,73,217
Total Receipts	67,792	46,750	— 3,02,138	6,427	— 11,948	448	9,294	— 1,83,375	

M. and MM.—Extraordinary Items.

No. 91-B—ACCOUNT of EXPENDITURE connected with CIVIL DEFENCE during the year ended 31st March 1949.

	Central Government	PROVINCIAL GOVERNMENTS						Total
		Government of Coorg	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	38,839	..	12,439	68,870	8,608	384	442	1,29,582
Expenditure on refugees and evacuees	173	..	..	..	..	173
Miscellaneous	5,596	17,955	..	505	12,817	36,873
Works	1,05,521	..	..	..	1,084	1,06,605
War Police	12,74,943	..	..	12,74,943
Motor spirit and tyre rationing schemes	50	..	2,83,533	84,803	..	..	3,68,386
Expenditure in connection with interning of enemy subjects	448	..	..	..	448
Press Censor	3,351	..	..	..	3,351
Expenditure in connection with Registration of Foreigners' Act, 1939	66,255	..	..	..	66,255
Expenditure in connection with examination of activities of Foreigners	30,188	19,749	..	..	49,937
Maintenance charges of Detenues	659	..	..	659
Expenditure connected with war Injuries Scheme	1,79,970	..	..	..	..	..	..	1,79,970

No. 91-C—ACCOUNT of PRE-PARTITION RECEIPTS during the year ended 31st March 1949.

	Central Government	Government of East Punjab	Total
Customs	—52,53,529	..	—52,53,529
Central Excise	—1,07,977	..	—1,07,977
Taxes on Income other than Corporation Tax	—6,307	19,00,000	18,93,693
Forest . . . . .	..	2,490	2,490
Salt	—697	..	—697
Interest	3	..	3
Police	18,626	..	18,626
Agriculture	1,160	..	1,160
Industries	2,58,055	..	2,58,055
Broadcasting	1,585	..	1,585
Miscellaneous Departments	54,514	..	54,514
Civil Works	54,855	..	54,855
Receipts from Indian States	93,800	..	93,800
Receipts in aid of Superannuation	3,30,911	..	3,30,911
Stationery and Printing	—2,40,194	11,539	—2,28,655
Civil Defence	8,70,640	..	8,70,640
Miscellaneous	3,33,468	..	3,33,468
Posts and Telegraphs	—2,79,169	..	—2,79,169
Defence Receipts	14,54,43,838	..	14,54,43,838
Railway Revenue Account	16,09,541	..	16,09,541
Receipts in England	3,02,047	..	3,02,047
Extraordinary Receipts . . . . .	..	15	15
Total	14,34,85,176	10,14,044	14,53,99,214

No. 91-E—ACCOUNT of CAPITAL OUTLAY on SCHEMES of State Trading during and to end of the year 1948-49.

	Expenditure during the year	Expenditure to end of the year (A)(B)(C)		Expenditure during the year	Expenditure to end of the year (A)(B)(C)
	Rs.	Rs.		Rs.	Rs.
CENTRAL GOVERNMENT			Brought forward		
(1) Scheme for the purchase of food grains—			(7) Purchase of machinery for Mica Miners—		
Purchases of the Food Department	76,19,11,222	6,38,61,85,415	Purchases in India	3,969	23,89,680
Purchases in England	1,10,66,48,051		Purchases in England . . . . .	..
<i>Deduct—Receipts and recoveries on Capital Account.</i>	1,97,78,71,644	6,11,05,62,582	<i>Deduct—Receipts and recoveries on Capital account.</i>	1,09,367	24,14,071
Net Expenditure	—10,93,14,371	27,56,22,833	Net Expenditure	—1,05,398	—24,391
(2) Scheme for reserve stock of coal—			(8) Purchase of reserve stores by the Supply Department—		
Reserve stocks of coal at Collieries	42,715	51,40,599	Purchases in India	1,19,66,130	34,67,81,770
<i>Deduct—Receipts and recoveries on capital account.</i>	43,301	43,28,551	Purchases in England	4,20,82,369	
Net Expenditure	—586	8,12,048	<i>Deduct—Receipts and recoveries on capital account.</i>	4,66,67,087	35,80,39,016
(3) Scheme for the production and supply of Coal—			Net Expenditure		
Purchases in India	19,04,354	4,44,77,550	(9) Prospecting for oil . . . . .	..	.. (D)
Purchases in England		(10) Purchase of Machine Tools—		
<i>Deduct—Receipts and recoveries on capital account.</i>	35,79,517	1,99,10,271	Purchases in India	9,00,692	7,81,99,779
Net Expenditure	—16,75,163	2,45,67,279	Purchases in England	28,45,014	
(4) Scheme for the purchase and construction of Lighters—			<i>Deduct—Receipts and recoveries on capital account.</i>	69,50,862	8,24,89,880
Construction of Lighters . . . . .	..	45,97,041	Net Expenditure	—32,05,156	—42,90,101
Purchase of Lighters . . . . .	..		(11) Purchase of foodstuffs by Local Administrations.	59,53,830	1,12,48,919
<i>Deduct—Receipts and recoveries on capital account.</i>	4,796	12,43,314	(12) Cinchona Cultivation	7,21,290	83,51,492
<i>Deduct—Share of the cost debited to His Majesty's Government.</i>	(—) 2,398	21,55,487	(13) Scheme for chartering and running of steamers for coastal trade.	475	18,78,367
Profit and loss on the operation of Lighters.	..	—1,05,976	<i>Deduct—Receipts and recoveries on capital account.</i>	3,026	24,21,848
Net Expenditure	—2,398	10,92,264	Net Expenditure	—2,551	—5,43,481
(5) Acquisition of frustrated cargoes—			(14) Scheme for purchase of Standard Cloth.		
Purchases in India	4,88,773	2,40,16,872	Suspense	1,68,685	1,88,23,336
Purchases in England . . . . .	..		Imported cloth	1,94,51,280	
<i>Deduct—Receipts and recoveries on capital account.</i>	1,46,879	2,74,49,411	<i>Deduct—Receipts and recoveries on Capital account.</i>	5,54,18,256	
Net Expenditure	3,41,894	—34,32,539	Net Expenditure	—3,67,98,291	1,88,23,336
(6) Purchase of Rubber—			Net Expenditure		
Purchases in India . . . . .	..	9,76,75,633	Carried over	—13,57,05,488	31,68,59,598
Purchases in England				
<i>Deduct—Receipts and recoveries on capital account.</i>	..	10,17,85,854			
Net Expenditure . . . . .	..	—41,10,221			
Carried over	—11,06,50,624	29,45,51,664			

No. 91-E—ACCOUNT of CAPITAL OUTLAY ON SCHEMES of State Trading during and to end of the year 1948-49—concl'd.

	Expenditure during the year	Expenditure to end of the year (A)(B)(C)		Expenditure during the year	Expenditure to end of the year (A)(B)(C)
	Rs.	Rs.		Rs.	Rs.
CENTRAL GOVERNMENT			CENTRAL GOVERNMENT		
Brought forward	—13,57,05,488	31,68,59,598	Brought forward	—14,06,25,549	35,19,28,212
(15) Purchase of Woollen goods—			(22) Cost of consumers goods imported on Government Account—		
Purchases in India	5,24,778	6,87,84,133	Purchases in India	2,86,430	1,67,52,250
Purchases in England	..		Purchases in England	..	54,726
Deduct—Receipts and recoveries on capital account.	9,00,959	8,08,27,142	Deduct—Receipts and recoveries on capital account.	54,39,249	2,11,35,486
Net Expenditure	— 3,76,181	—1,20,43,009	Net Expenditure	—51,52,819	—43,28,510
(16) Schemes for purchase of Wattle bark—			(23) Purchase of Fertilisers—		
Purchases in India	65,486	39,39,065	Purchases in India	(—)1,21,776	6,09,809
Purchases in England	..		Purchases in England	..	
Deduct—Receipts and recoveries on capital account.	31,351	38,11,760	Deduct—Receipts and recoveries on capital account.	..	
Net Expenditure	34,135	1,27,305	Net Expenditure	—1,21,776	6,09,809
(17) Scheme for Supply of essential commodities—			(24) Purchase of Quinine Substitute	— 8,45,310	1 41,60,680
Cost of commodities	6,98,522	13,18,823	(25) Purchase of Colliery Stores—		
Advances	..		Purchases in India	62,309	72,73,940
Suspense	3,975	Purchases in England	14,494		
Deduct—Receipts and recoveries on capital account—Repayment of Advances.	1,50,827		Deduct—Receipts and recoveries on capital account.	94,614	72,24,805
Deduct—Amount met from Revenue	5,44,708		Net Expenditure	— 17,811	49,135
Net Expenditure	6,962	13,18,823	(26) Purchase of Paper—		
(18) Scheme for the purchase of Aluminium			Purchases in India	2,37,429	1,12,52,888
Other charges—		(E)	Purchases in England	..	67,83,253
Purchases in India	..	..	Deduct—Receipts and recoveries on capital account.	18,61,112	1,71,90,217
Purchases in England	..	..	Net Expenditure	—16,23,683	8,45,924
Deduct—Receipts and recoveries on capital account.	..	..	(27) Air Raid Precaution equipment Purchased centrally.	..	3,54,78,057
Net Expenditure	..	..	Deduct—Receipts and recoveries on capital account.	2,87,530	3,36,21,958
(19) Scheme for the purchase of Electrical Generating Plant—			Net Expenditure	—2,87,530	18,56,099
Purchases in India	— 26,74,766	—13,83,782	(28) Purchase of Agricultural and Dairy Machinery.	—4,66,938	—4,52,622
Purchases in England	..		(29) Scheme for the Supply of consumers Stores in Andamans.	—10,05,523	—23,63,009
Deduct—Receipts and recoveries on capital account.	..		(30) Scheme for the Utilisation of used tractors.	39,28,246	38,09,655
Net Expenditure	— 26,74,766	—13,83,782	(31) Scheme for the mechanical Cultivation of Land.	19,375	19,375
(20) Medical Stores Depots and Factories—			Deduct—Receipts and Recoveries on Capital account.	50,921	50,921
Stores Depot	— 23,36,624	1,90,18,610	Net Expenditure	— 31,546	—31,546
Factories	1,21,439	7,13,62,353	Total Capital Outlay Outside the Revenue Account.	—14,62,50,239	36,60,83,827
Deduct—Receipts and recoveries on capital account.	..	1,21,01,632	Charged	..	..
Net Expenditure	— 22,15,185	7,82,79,281	Voted	—14,62,50,239	..
(21) Civil Transport	3,12,635	16,30,10,831			
Deduct—Receipts and recoveries on capital account.	7,661	19,42,40,835			
Net Expenditure	3,04,974	—3,12,30,004			
Carried over	14,06,25,549	35,19,28,212			

Footnotes relating to Account No. 91-E.

A) Pending closing of the 1947-48 (Pre-partition) accounts, the Capital Expenditure was carried forward in the 1947-48 (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) 82% of the progressive expenditure up to 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, 82% of the progressive expenditure up to 14-8-47.

(B) The progressive expenditure in respect of the following schemes has been corrected without financial adjustment in the manner indicated below :—

(i) Scheme Nos. 2 and 25 which were treated as falling in category (3) have since been found to fall in category (1). The net progressive expenditure has, therefore, been increased by Rs. 1,42,210 and 4,901 respectively.

(ii) In respect of Scheme No. 3 which was treated as falling in category (3) the net progressive expenditure has been increased by Rs. 48,48,570 so as to bring forward the entire capital expenditure on 14-8-47 relating to sub-schemes operating exclusively in India and to exclude the same in respect of the Baluchistan sub-scheme operating exclusively in area now in Pakistan.

(iii) In respect of Scheme No. 14 which was treated as falling in category 2 (b), the net progressive expenditure has been increased by Rs. 2,75,29,506 on the basis of value of stock and outstanding assets and liabilities as on 14-8-1947.

(iv) Scheme No. 28 which was treated as falling in category (3) has since been found to fall in category 2 (a). The net progressive capital has been decreased by Rs. 1,19,10,855 on the basis of value of stock as on 14-8-1947.

(C) In respect of Scheme Nos. 4 to 8, 10,13,15 to 17, 20 to 22, 24, 26, 27, and 29 the progressive Capital expenditure is still provisional pending the determination of the expenditure to be brought forward on 15-8-1947.

(D) 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.

(E) 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.

91-F—ACCOUNT of CAPITAL OUTLAY on Grants to Provincial Governments for Development during and to end of the Year 1948-49.

	Expenditure during the year	Expenditure to end of the year
	Rs.	Rs.
CENTRAL GOVERNMENT		
Grants for Development Schemes	11,72,96,098	37,31,88,502(a)
Grants for Grow More Food Schemes	3,02,64,948	9,12,99,683
Total expenditure outside the Revenue Account (Voted) .	14,75,61,046	46,44,88,185

(a) The progressive Capital Outlay has been reduced proforma by Rs. 19,409 in rectification of a misclassification in the pre-partition Accounts.

No. 91-G—ACCOUNT of PAYMENTS to Pakistan for Unique Institutions during and to end of the year 1948-49.

	Expenditure during the year	Expenditure to end of the year
	Rs.	Rs.
CENTRAL GOVERNMENT		
Payments to the Government of Pakistan for setting up Unique Institutions (Voted) .	2,47,26,000	2,47,26,000

Sections N. to V.—Debt, Deposits, Advances, etc.

Receipts Rs. 29,32,89,53,553

Disbursements Rs. 26,23,72,94,447.

Sections	No. of Account	Detail of Accounts	Page	Receipts	Disbursements
	92	Statement showing the Capital and other expenditure outside the Revenue Account and the Principal Sources from which Funds were provided for such expenditure.	312 & 313	Rs. ..	Rs. ..
		CENTRAL GOVERNMENT			
N—Public Debt	93	Statement of Public Debt	317	12,22,77,60,668	10,14,65,81,368
O—Unfunded Debt	94	Special Loans	321	..	11,690
Do.	96	Deposits of Service Funds	322	20,85,670	29,78,020
Do.		Savings Bank Deposits	323	85,66,81,067	66,79,58,183
Do.		Post Office Certificates	323	22,68,65,925	11,62,48,836
Do.	97	Indian States Certificates	323	..	2,60,816
Do.		State Provident Funds	323	11,60,98,171	9,86,90,341
Do.		Other Accounts	323	1,25,64,515	1,28,49,758
P—Deposits and Advances	42	Other Appropriations for Reduction or Avoidance of Debt.	178	5,00,00,000	..
Do.	100	Silver Redemption Reserve	330	38,75,774	50,79,779
Do.	101	Purchases and Sales of Silver	331	3,98,177	83,78,652
Do.	102	Central Road Fund	332	2,15,00,000	91,11,847
Do.	102-A	Subventions from Central Road Fund	333	2,28,054	-1,85,990
Do.	25	Depreciation Reserve Fund—Railways	108	23,13,63,048	17,23,62,526
Do.	25-A	Railway Reserve Fund	109	2,68,813	-21,87,733
Do.	25-B	Railway Betterment Fund	110	1,27,24,007	2,32,57,612
Do.	40	Renewals Reserve Fund—Posts and Telegraphs	166	71,03,000	50,43,027
Do.		Renewals Reserve Fund—Northern India Salt Revenue		37,200	1,02,029
Do.		Depreciation Reserve Fund—Lighthouses and Lightships		54,221	..
Do.		General Reserve Fund—Lighthouses and Lightships		2,75,984	..
Do.		Depreciation Reserve Fund—Overseas Communication Service.		4,26,000	..
Do.		Fund for the benefit of cotton growers		6,55,92,559	49,81,391
Do.		Fund for payment of Bonus to temporary clerical personnel under the scheme of unified scale of pay.		958	38,058
Do.		Fund for Development of Handloom Weaving Industry	336	10,00,000	..
Do.		Cotton Textile Fund		4,88,204	9,999
Do.	104	Cotton Textile Equalisation Fund		2,40,594	1,91,088
Do.		Fund for Protection of Sugar Industry		81,82,812	1,76,56,825
Do.		Coal Production Fund		..	17,920
Do.		Depreciation Reserve Fund—Government Presses		1,05,700	73,423
Do.		Civil Aviation Fund		3,00,000	40,658
Do.		Sugar (Temporary) Excise Fund		..	26,46,661
Do.		Coal Mines Labour Housing and General Welfare Fund		76,77,037	56,62,473
Do.		Post Office Certificates Bonus Fund		1,90,04,286	..
Do.		Fund for India's contribution to the United Nations, Relief and Rehabilitation Administration.		51,49,947	12,520
Do.		Mica Mines Labour Welfare Fund		11,79,672	1,17,429
Do.		Renewal Reserve Fund (Defence Services)		18,799	18,799
Do.	105	Deposits of Local Funds	339	2,21,70,776	2,06,45,171
Do.	106	Deposits of Branch Line Companies	340	23,817	1,03,139
Do.	107	Departmental, Judicial and other Deposits	341	2,04,51,38,544	2,14,41,40,109
Do.	..	Advances	..	61,55,50,568	61,94,27,346
Do.	..	Suspense	..	44,09,59,126	44,09,46,568
Do.	..	Miscellaneous	..	3,92,65,657	3,98,09,978
		Total carried over		17,05,13,59,350	14,56,30,80,916

Sections	No. of Account	Detail of Accounts	Page	Receipts	Disbursements
				Rs.	Rs.
		Total brought forward	..	17,05,13,59,350	14,56,30,80,916
Q—Loans and Advances by the Central Government.	109	Advances and Repayments	344	11,41,25,078	40,83,77,598
S—Remittances	111	Receipts and Payments . . . . .	..	6,64,83,66,570	6,31,22,58,471
T—Transfer of cash between England and India.	112	Ditto	357	1,72,53,66,643	1,71,35,88,705
U—Reserve Bank Deposits	..	Reserve Bank Deposits . . . . .	..	28,761	..
V—Cash Balance	114	Opening and Closing Balances	360	2,75,65,16,130	1,92,53,87,703
		TOTAL CENTRAL GOVERNMENT	..	28,29,57,63,532	24,92,26,93,393
PROVINCIAL GOVERNMENTS					
N—Public Debt	93-A	Statement of Public Debt	318 & 319	89,86,56,853	59,16,78,530
O—Unfunded Debt	94	Special Loans	321	..	60,646
Do.	97	State Provident Funds	324 & 325	4,39,24,400	3,58,44,381
Do.	97	Other Accounts	325	7,246	1,315
P—Deposits and Advances	98	Famine Relief Fund	326	35,15,328	35,86,406
Do.	99	Sinking Funds for Provincial Loans	327	2,82,52,735	34,16,354
Do.	49	Other Appropriations for Reduction or Avoidance of Debt	178	26,82,107	..
Do.	99	Sinking Fund Investment Account	327	1,92,77,453	3,73,88,588
Do.	102-A	Subventions from Central Road Fund	333	1,63,83,834	1,31,53,445
Do.	103	Revenue Reserve Fund	335	2,74,29,036	5,00,000
Do.	103	Revenue Reserve Fund Investment Account	335	..	1,00,00,000
Do.		Provincial Road Funds	337 & 338	1,03,38,547	32,21,116
Do.		General Police Fund	338	..	23
Do.		Pension Equalisation Fund	338	67,599	26,000
Do.		Fund for financing Public and Private Irrigation Works	338	..	7,96,608
Do.		Publication Fund	338	13,060	219
Do.		Fund for Village Reconstruction and Harijan Uplift	337	352	39,03,698
Do.		Dang District Reserve Fund	337	7,60,491	..
Do.		Nazul Fund (Lucknow)	337	2,40,142	3,02,291
Do.		Magh Mela Fund (U.P.)	337	2,80,045	3,18,927
Do.		Fund for Water Supply and Drainage Scheme	338	20,00,000	6,55,409
Do.		Fund for the Development of Rural Water Supply	337	605	21,36,176
Do.	104	Zamindari Abolition Fund	337	1,00,00,000	..
Do.		Depreciation Reserve Fund—Irrigation	337	18,46,622	7,15,424
Do.		Depreciation Reserve Fund—Electricity	337 & 338	47,33,176	28,65,218
Do.		Sugarcane Compensation Fund	337	..	127
Do.		Depreciation Reserve Fund—Government Presses	337 & 338	3,00,673	6,73,406
Do.		Special Reserve Fund—Electricity	337	8,31,749	7,11,245
Do.		Hospital Fund	337	53	7,832
Do.		Depreciation Reserve Fund—Commercial Concerns	337	38,92,902	29,032
Do.		Sugar Research & Labour Housing Fund	337	1,12,00,000	..
Do.		Post-War Reconstruction and Development Fund	337 & 338	4,93,01,043	1,71,64,967
Do.		Special Development Fund	337	..	14,12,219
Do.		Fund for the Promotion of Education amongst Educationally backward classes	337	11,86,000	8,98,399
Do.		Debt Redemption and Avoidance Fund	337	2,31,24,866	2,20,40,074
Do.		Fund for the Encouragement of Hindustani Literature	337	60,000	21,823
Do.	105	Deposits of Local Funds	339 & 340	48,54,39,925	45,73,62,412
Do.	107	Departmental, Judicial and other Deposits	341 & 342	1,47,92,01,488	1,36,90,97,129
Do.	..	Advances . . . . .	..	5,14,16,987	7,91,63,572
Do.	..	Suspense . . . . .	..	50,71,87,393	20,84,81,516
Do.	..	Miscellaneous . . . . .	..	24,72,900	29,08,668
R—Loans and Advances by Provincial Governments	110	Advances and Repayments	345 to 347	9,27,84,388	29,13,68,050
S—Remittances . . . . .	..	Receipts and Payments . . . . .	..	1,08,96,130	7,80,77,512
V—Cash Balances	107 & 114	Opening and Closing Balances	341 & 360	7,80,59,259	17,31,77,208
		TOTAL PROVINCIAL GOVERNMENTS	..	3,66,77,65,410	3,41,31,65,965
		TOTAL CENTRAL AND PROVINCIAL GOVERNMENTS	..	32,16,35,28,942	28,33,58,59,358

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 1948-49 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 repartition 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, Deposits etc. heads in respect of these Governments were adopted on a provisional basis, subject to correction in future. The basis on which the 'Provisional' figures were worked out was not uniform. In some cases, for instance, General Provident Fund, Advances to Government servants, etc. the allocation followed the option for service exercised by the Government Servants concerned. In certain other cases it was on a territorial basis. In yet others, where neither formula could be suitably applied, the figures had been worked out on ad-hoc basis. The balances should, therefore, still be regarded as provisional.

In the case of the Government of Bengal, however, the repartition accounts were closed and the balances on 14th August, 1947 were allocated between East and West Bengal. The allocation had 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 had been adopted on a provisional basis. The balances should, therefore, be regarded as provisional in those cases.

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 1948-49, and the PRINCIPAL SOURCES from which FUNDS were provided for that EXPENDITURE.

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	Central Government	PROVINCIAL GOVERNMENTS										Total
		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.
Capital and other Expenditure												
1. Capital expenditure to end of 1948-49—												
Commercial Departments—												
Railways	7,01,89,17,990	..	..	..	..	..	..	..	..	..	..	7,01,89,17,990
Visagapatam port	3,92,06,743	..	..	..	..	..	..	..	..	..	..	3,92,06,743
Posts and Telegraphs	39,43,87,314	..	..	..	..	..	..	..	..	..	..	39,43,87,314
Irrigation	1,20,75,654	..	25,39,78,401	10,77,69,325	3,64,56,491	37,37,38,762	13,74,42,343	4,23,02,766	..	..	3,03,29,237	1,00,00,92,979
Electricity Schemes	..	..	17,94,76,550	1,62,891	..	2,40,38,414	8,57,73,438	17,30,875	3,50,00,955	..	25,95,430	33,57,78,553
Other Commercial Departments and Undertakings.	2,94,29,967	..	2,03,67,233	..	1,17,91,025	..	..	..	..	..	18,41,990	6,34,30,215
Total Commercial Departments	7,49,40,17,668	..	45,38,22,184	11,49,32,216	4,82,47,516	39,77,77,176	22,32,15,781	4,40,33,641	3,50,00,955	..	4,07,66,657	8,85,18,13,794
Other Departments—												
New Capital at Delhi	21,97,52,331	..	..	..	..	..	..	..	..	..	..	21,97,52,331
Bombay Development Scheme	7,59,31,18,837	—16,582	2,61,81,162	8,66,67,787	1,39,36,134	26,61,08,567	7,24,30,648	6,47,87,974	6,28,79,829	4,80,53,379	—1,00,72,460	8,66,67,787
Other Accounts	..	..	..	25,54,52,240	..	..	..	..	..	..	..	8,39,28,59,728
Total Other Departments	7,81,28,71,168	—16,582	2,61,81,162	34,21,20,027	1,39,36,134	26,61,08,567	7,24,30,648	6,47,87,974	6,28,79,829	4,80,53,379	—1,00,72,460	8,69,92,79,846
Total Capital Expenditure to end of 1948-49	15,30,68,88,836	—16,582	48,00,03,346	45,70,52,243	6,21,83,650	66,38,85,743	29,56,46,429	10,88,21,615	9,78,80,784	4,80,53,379	3,06,94,197	17,55,10,93,040
2. India's Financial Contributions to the Great War, 1914—18	1,50,00,00,000	..	..	..	..	..	..	..	..	..	..	1,50,00,00,000
3. Loans and Advances—												
Advances to Provincial Governments	85,58,21,349	..	..	..	..	..	..	..	..	..	..	85,58,21,349
Advances to Foreign Governments	75,000	..	..	..	..	..	..	..	..	..	..	75,000
Advances to Crown Representative	8,82,376	..	..	..	..	..	..	..	..	..	..	8,82,376
Loans to Indian States and Notabilities	7,71,93,124	..	..	..	..	..	..	..	..	..	..	7,71,93,124
Loans to Local Funds, etc.	13,30,24,092	5,153	14,83,19,532	13,26,53,863	4,05,07,449	10,15,89,268	4,08,36,848	2,08,95,727	4,61,69,987	82,20,191	1,73,22,557	68,95,44,667
Loans to Government Servants	42,81,566	..	8,75,352	4,61,921	2,72,553	6,12,182	3,30,448	4,17,185	2,48,296	7,43,639	2,71,758	85,14,900
Total Loans and Advances	1,07,12,77,507	5,153	14,91,94,884	13,31,15,784	4,07,80,002	10,22,01,450	4,11,67,296	2,13,12,912	4,64,18,283	89,63,830	1,75,94,315	1,63,20,31,416
Total Capital and Other Expenditure to end of 1948-49	17,87,81,66,343	—11,429	62,91,98,230	59,01,68,027	10,29,63,652	76,60,87,193	33,68,13,725	13,01,34,527	14,42,99,087	5,70,17,209	4,82,88,512	20,68,31,25,056
4. Deduct—Contribution from Revenue for Capital Expenditure to end of 1948-49.	12,29,35,556	..	4,37,00,578	1,47,91,343	45,63,040	9,05,08,600	1,93,56,444	98,28,500	1,985	2,25,510	52,22,794	31,11,34,350
Net Capital and Other Expenditure outside the Revenue Account to end of 1948-49.	17,75,52,30,787	—11,429	58,54,97,652	57,53,76,684	9,84,00,612	67,55,78,593	31,74,57,281	12,03,06,027	14,42,97,082	5,67,91,699	4,30,65,718	20,37,19,90,706

COMBINED FINANCE AND REVENUE ACCOUNTS OF THE

Principal Sources of Funds												
Balances to end of 1948-49												
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	14,83,99,09,743	:	15,50,27,100	10,49,20,900	..	14,46,01,968	..	..	4,76,61,100	41,36,000	..	15,29,62,55,811
Less unredeemed discount	10,98,35,394	..	..	..	..	12,393	..	..	3,09,263	..	..	11,01,57,050
In England—Nominal value (Sterling converted into Rs. @ £1=Rs. 13-1/3).	39,53,77,125	..	..	..	..	..	..	..	..	..	..	39,53,77,125
Less unredeemed discount	1,83,10,120	..	..	..	..	..	..	..	..	..	..	1,83,10,120
Floating Debt	4,87,98,50,000	..	..	..	36,77,285	96,00,000	..	..	..	2,45,90,058	..	4,91,77,17,343
Loans from the Central Government	..	..	12,34,07,304	14,33,72,508	8,22,84,046	18,94,50,945	16,75,00,000	61,37,000	7,05,67,351	48,00,000	1,87,31,975	80,62,51,129
Unfunded Debt—												
Savings Bank Deposits	1,54,56,53,168	..	..	..	..	..	..	..	..	..	..	1,54,56,53,168
Post Office Certificates	1,18,83,92,428	..	..	..	..	..	..	..	..	..	..	1,18,83,92,428
Indian State Certificates	63,01,225	..	..	..	..	..	..	..	..	..	..	63,01,225
State Provident Funds, etc.	96,76,98,122	..	5,57,17,056	5,63,53,302	3,74,61,455	4,73,66,256	2,67,79,090	2,18,54,762	1,91,61,172	1,22,76,021	56,68,729	1,25,03,35,965
TOTAL DEBT OUTSTANDING ON 31ST MARCH 1949.	23,69,50,36,297	..	33,41,51,460	30,46,46,710	12,34,22,786	39,10,06,776	19,42,79,090	2,79,91,762	13,70,80,360	4,58,01,079	2,44,00,704	25,27,78,17,024
3. Sinking Funds and Reserve Funds	1,67,38,72,458	..	43,78,80,473	35,69,86,855	27,03,147	29,82,23,707	79,00,687	12,99,42,490	11,64,41,071	1,39,26,022	31,73,760	3,04,10,50,670
4. Net balance under Deposits, Advances, etc., other than those shown separately.	3,72,83,91,044	8,204	19,97,71,908	—4,05,02,932	5,88,82,791	7,08,92,946	—16,96,482	3,06,23,831	2,12,68,939	1,44,94,736	1,72,21,720	4,09,93,56,702
5. Remittances	—40,47,95,524	..	—24,79,861	33,94,546	—75,45,498	—46,79,174	—5,14,81,596	13,05,280	—8,14,768	—28,26,386	—66,63,457	—47,65,56,438
6. Reserve Bank Deposits	—15,54,34,460	..	..	..	..	..	..	..	..	..	..	—15,54,34,460
TOTAL DEBT AND OTHER OBLIGATIONS ON 31ST MARCH 1949.	28,55,82,14,108	8,204	96,93,23,980	62,45,25,179	17,74,63,226	75,54,44,255	14,90,01,699	18,98,63,363	27,39,75,602	7,13,95,451	3,81,32,727	31,80,73,47,784
Deduct—Cash Balance on 31st March 1949.	1,92,53,87,703	72,15,859	3,47,60,601	—2,89,13,132	10,00,06,689	95,13,205	—2,94,13,351	—19,58,575	3,83,66,456	2,22,15,874	2,13,83,582	2,09,85,61,911
Deduct—Investments on 31st March 1949.	72,69,42,062	..	48,18,73,149	30,69,99,067	58,95,307	11,83,56,956	4,38,50,000	23,92,48,594	9,33,18,825	1,13,55,919	81,35,889	2,03,59,75,768
Net Provision of Funds	25,90,58,84,343	—72,07,655	45,26,90,230	34,64,39,244	7,15,61,230	62,75,74,094	13,45,65,050	—4,74,26,656	14,22,90,321	3,78,23,658	86,13,256	21,67,28,07,115

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 1948-49 the rupee loans bearing interest amounted in round figures to Rs. 19,66 crores and the sterling loans to £30 million, or to a total interest bearing debt of Rs. 20,06 crores if the sterling figures be converted into rupees at the rate of 1s. 6d. the rupee. The sterling debt includes £11,650,150 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 the 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. 4,01,75,096 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 £102,451 under debt not bearing interest

in England represents the balance of India 3 per cent. Stock, 1948, India 5½ per cent. Stock, 1932, India 3¼ per cent. Stock, India 4 per cent. Stock 1948—53 Burma Railway 3 per cent. Debenture Stock and East Indian Railway 3½ per cent. Debenture Stock which remained unclaimed on 31st March 1949. There is besides a balance of rupee debt amounting to Rs. 1,63,33,309 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 year ended 31st March 1949, and the Amount of DEBT at the commencement and close of the year.

	Amount 1st April 1948	Additions to Debt	Transferred from other Loans	Total	Debt Discharged	Transferred to other Loans	Amount 31st March 1949
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A—DEBT RAISED IN INDIA							
Permanent Debt							
LOANS BEARING INTEREST							
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	9,06,63,700	..	..	9,06,63,700	..	..	9,06,63,700
4½ per cent Loan 1956—68	5,85,19,500	..	..	5,85,19,500	..	..	5,85,19,500
4 per cent Loan 1961—70	63,30,26,300	..	..	63,30,26,300	..	..	63,30,26,300
Permanent Debt Carried over	85,64,97,700	..	..	85,64,97,700	..	..	85,64,97,700

No. 93—ACCOUNT of PUBLIC DEBT of the CENTRAL GOVERNMENT, showing the ADDITIONS to, and DISCHARGES OF, DEBT, during the year ended 31st March 1949, and the Amount of DEBT at the commencement and close of the year—*contd.*

	Amount, 1st April 1948	Additions to Debt	Transferred from other Loans	Total	Debt Discharged	Transferred to other Loans	Amount, 31st March 1949
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Permanent Debt— <i>contd.</i>							
LOANS BEARING INTEREST— <i>contd.</i>							
Brought forward	85,64,97,700	..	..	85,64,97,700	..	..	85,64,97,700
4 per cent Loan from Maharaja of Scindia for Indian Govern- ment Railways	1,50,00,000	..	..	1,50,00,000	..	..	1,50,00,000
3½ per cent Loan, 1954—59	12,82,90,000	(b) 2,39,168	..	12,85,29,168	(a) 168	..	12,85,29,000
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, 1963—65	1,16,17,46,100	..	..	1,16,17,46,100	..	..	1,16,17,46,100
3 per cent Victory Loan, 1967	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, 1960	45,63,06,800	..	..	45,63,06,800	..	..	45,63,06,800
2½ per cent Loan, 1962	40,85,26,700	35,01,45,600	..	75,86,72,300	..	..	75,86,72,300
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, 1955	..	20,00,50,900	..	20,00,50,900	..	..	20,00,50,900
2½ per cent Loan, 1954	35,06,06,300	..	..	35,06,06,300	..	..	35,06,06,300
TOTAL LOANS BEARING INTEREST.	14,23,29,65,838	55,04,35,668	..	14,78,34,01,506	168	..	14,78,34,01,338
LOANS NOT BEARING INTEREST							
6½ per cent Treasury Bonds, 1935.	1,42,100	..	..	1,42,100	1,600	..	1,40,500
6 per cent. Bonds, 1933—36	8,300	..	..	8,300	2,200	..	6,100
6 per cent Bonds, 1932	18,700	..	..	18,700	6,000	..	12,700
6 per cent Bonds, 1931	10,200	..	..	10,200	..	..	10,200
6 per cent Bonds, 1930	70,700	..	..	70,700	..	..	70,700
5½ per cent War Bonds, 1928	78,225	..	..	78,225	{ 300 }	..	..
5½ per cent Loan, 1938—40	45,300	..	..	45,300	{ (a) 77,925 }	..	45,300
3½ per cent Loan, 1842-43	(d) 41,10,400	..	..	41,10,400	11,10,800	..	29,99,600
3½ per cent Loan, 1854-55	49,82,801	..	..	49,82,801	9,40,251	..	40,42,550
3½ per cent Loan, 1865	(d) 74,10,344	..	..	74,10,344	16,78,674	..	55,31,670
3½ per cent Loan, 1879	8,30,800	..	..	8,30,800	2,05,800	..	6,25,000
3½ per cent Loan, 1900-01	(d) 73,73,413	..	..	73,73,413	17,05,700	..	56,67,713
3 per cent Defence Bonds, 1946	(d) 20,93,053	..	..	20,93,053	6,83,000	..	14,10,053
Carried over { Loans not bearing interest.	2,71,74,336	..	..	2,71,74,336	66,12,250	..	2,05,62,086
{ Loans bearing interest	14,23,29,65,838	55,04,35,668	..	14,78,34,01,506	168	..	14,78,34,01,338

(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) Differs from last year's closing balance by reason of correction since made without financial adjustment.

N. to V.—Debt, Deposits, Advances, et c

No. 93—ACCOUNT of PUBLIC DEBT of the CENTRAL GOVERNMENT, showing the ADDITIONS to, and DISCHARGES of, DEBT, during the year ended 31st March 1949 and the Amount of DEBT at the commencement and close of the year—*contd.*

	Amount, 1st April 1948	Additions to Debt	Transferred from other Loans	Total	Debt Discharged	Transferred to other Loans	Amount, 31st March 1949
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	14,23,29,65,838	55,04,35,668	..	14,78,34,01,506	168	..	14,78,34,01,338
Loans bearing interest							
Loans not bearing in-	2,71,74,336	..	..	2,71,74,336	66,12,250	..	2,05,62,086
5 per cent. Loan, 1940-43	33,900	..	..	33,900	4,000	..	29,900
5 per cent. Loan, 1939-44	84,800	..	..	84,800	7,000	..	77,800
5 per cent. Bonds, 1935	14,700	..	..	14,700	..	..	14,700
5 per cent. Bonds, 1933	5,900	..	..	5,900	..	..	5,900
5 per cent. War Loan, 1929-47	2,03,550	..	..	2,03,550	9,825	..	1,93,725
5 per cent. Loan, 1945-55	(a) 70,56,950	..	..	70,56,950	15,33,465	..	55,23,485
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	100	..	2,03,200
4 per cent. Loan, 1948-53 (c)	5,02,40,400	..	..	5,02,40,400	5,01,89,500	..	50,900
4 per cent. Bonds, 1943	2,39,200	..	..	2,39,200	..	..	2,39,200
3½ per cent Loan, 1947-50	1,25,69,700	..	..	1,25,69,700	57,65,000	..	68,04,700
3 per cent. Bonds, 1941	1,19,900	..	..	1,19,900	1,01,000	..	18,900
2½ per cent Loan, 1948-52 (c)	87,01,28,000	..	..	87,01,28,000	86,38,43,800	..	62,84,200
TOTAL LOANS NOT BEARING INTEREST	96,82,41,036	..	..	96,82,41,036	92,80,65,940	..	4,01,75,096
INTEREST FREE LOANS							
Three-year Interest Free Defence Bonds.	17,97,522	..	..	17,97,522	12,46,573	..	5,50,949
Five year Interest Free Prize Bonds, 1949.	5,29,85,500	..	..	5,29,85,500	3,72,03,140	..	1,57,82,360
TOTAL INTEREST FREE LOANS	5,47,83,022	..	..	5,47,83,022	3,84,49,713	..	1,63,33,309
Total Permanent Debt	15,25,59,89,896	55,04,35,668	..	15,80,64,25,564	96,65,15,821	..	14,83,99,09,743
FLOATING DEBT							
Treasury Bills	98,74,50,000	11,63,85,50,000	..	12,62,60,00,000	9,12,07,25,000	..	3,50,52,75,000
Securities issued to the International Monetary Fund and International Bank for Reconstruction and Development	1,33,58,00,000	..	..	1,33,58,00,000	..	..	1,33,58,00,000
Treasury Deposit Receipts	..	3,87,75,000	..	3,87,75,000	..	..	3,87,75,000
TOTAL FLOATING DEBT	2,32,32,50,000	11,67,73,25,000	..	14,00,05,75,000	9,12,07,25,000	..	4,87,98,50,000
TOTAL DEBT RAISED IN INDIA	17,57,92,39,896	12,22,77,60,668	..	29,80,70,00,564	10,08,72,40,821	..	19,71,97,59,743
B—DEBT RAISED IN ENGLAND							
Permanent Debt							
LOANS BEARING INTEREST							
India 4½ per cent Stock, 1950-55	1,125,429	..	..	1,125,429	65,609	..	1,059,820
India 4½ per cent Stock, 1958-68	494,768	..	..	494,768	11,974	..	482,794
India 3½ per cent Stock, 1954-59	328,038	..	..	328,038	-32,063	..	360,101
India 3 per cent. Stock, 1949-52	334,644	..	..	334,644	3,973	..	330,671
India 2½ per cent. Stock	(b) 176,754	..	..	176,754	14,444	..	162,310
East Indian Railway 4½ per cent Irredeemable Debenture Stock.	11,300	..	..	11,300	920	..	10,380
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.	22,960	..	..	22,960	1,880	..	21,080
Total carried over	2,574,632	..	..	2,574,632	140,877	..	2,433,755
In England	2,574,632	..	..	2,574,632	140,877	..	2,433,755
In India	17,57,92,39,896	12,22,77,60,668	..	29,80,70,00,564	10,08,72,40,821	..	19,71,97,59,743

(a) Differs from last year's closing balance by reason of corrections since made without financial adjustment.

(b) Differs from last year's closing balance by Rs. 1 due to rounding.

(c) This Loan was notified for discharge during the year 1948-49 and became non-interest bearing only from the date so notified.

No. 93—ACCOUNT of PUBLIC DEBT of the CENTRAL GOVERNMENT, showing the ADDITIONS to, and DISCHARGES of, DEBT, during the year ended 31st March 1949, and the Amount of DEBT at the commencement and close of the year—*concl'd.*

	Amount, 1st April 1948	Additions to Debt	Transferred from other Loans	Total	Debt Discharged	Transferred to other Loans	Amount 31st March 1949
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Total Debt— brought forward	17,57,92,39,896	12,22,77,60,668	..	29,80,70,00,564	10,08,72,40,821	..	19,71,97,59,743
{ In India	£	£	£	£	£	£	£
{ In England	2,574,632	..	..	2,574,632	140,877	..	2,432,755
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.	5,445,447	..	..	5,445,447	920,958	..	4,524,489
Eastern Bengal Railway Annuity terminating in 1957.	(e) 949,152	..	..	949,152	81,081	..	868,071
Scinde Punjab and Delhi Railway Annuity terminating in 1959.	3,309,068	..	..	3,309,068	247,130	..	3,061,938
Great Indian Peninsula Railway Annuity terminating in 1948.	788,761	..	..	788,761	788,761	..	..
Madras Railway Annuity terminat- ing 1956.	(e) 3,562,104	..	..	3,562,104	366,452	..	3,195,652
TOTAL DEBT IN ENGLAND BEARING INTEREST.	32,096,092	..	..	32,096,092	2,545,259	..	29,550,833
LOANS NOT BEARING INTEREST							
India 6 per cent Bonds, 1932	450	..	..	450	450	..	..
India 3 per cent Stock 1948	(e) 1,522,176	..	..	1,522,176	1,476,498	..	45,678
India 5½ per cent Stock, 1932	100	..	..	100	..	..	100
India 4 per cent Stock, 1948—53	413,729	..	..	413,729	391,929	..	21,800
India 3½ per cent Stock, 1931	51,014	..	..	51,014	17,641	..	33,373
East Indian Railway 3½ per cent Debenture Stock (1937 or after).	1,430	..	..	1,430	130	..	1,300
Burma, Railway 3 per cent Deben- ture Stock.	18,834	..	..	18,834	18,634	..	200
TOTAL DEBT IN ENGLAND NOT BEARING INTEREST.	2,007,733	..	..	2,007,733	1,905,282	..	102,451
TOTAL DEBT RAISED IN ENGLAND.	34,103,825	..	..	34,103,825	4,450,541	..	29,653,284
TOTAL DEBT RAISED IN ENGLAND CONVERTED INTO RS. @ £ 1 = Rs. 13½	Rs. 45,47,17,672	Rs. ..	Rs. ..	Rs. 45,47,17,672	Rs. 5,93,40,547	Rs. ..	Rs. 39,53,77,125
TOTAL PUBLIC DEBT OF THE CENTRAL GOVERNMENT.	18,03,39,57,568	12,22,77,60,668	..	30,26,17,18,236	10,14,65,81,368	..	20,11,51,36,868

Summary

	1st April 1948		31st March 1949	
	Permanent Debt	Floating Debt	Permanent Debt	Floating Debt
	Rs.	Rs.	Rs.	Rs.
Debt bearing Interest—				
In India	14,23,29,65,838	2,32,32,50,000	14,78,34,01,338	4,87,98,50,000
In England	42,79,47,897	..	39,40,11,113	..
Total	14,66,09,13,735	2,32,32,50,000	15,17,74,12,451	4,87,98,50,000
Debt not bearing Interest—				
In India	(d) 96,82,41,036	..	4,01,75,096	..
In England	2,67,69,775	..	13,66,012	..
TOTAL	(d) 99,50,10,811	..	4,15,41,108	..
Interest Free Debt—				
In India	5,47,83,022	..	1,83,33,309	..
TOTAL PUBLIC DEBT OF THE CENTRAL GOVERNMENT	(d) 15,71,07,07,568	2,32,32,50,000	15,23,52,86,868	4,87,98,50,000
	(d) 18,03,39,57,568		20,11,51,36,868	

(a) The details of payments during 1948-49 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	1,145,217
Eastern Bengal Railway—	
Annuity terminating in 1957, at the rate of £6 3s. 4·79d. for £100 Stock of the Company	116,826
Scinde Punjab and Delhi Railway—	
Annuity terminating in 1959, at the rate of £5 3s. 3·141d. for £100 Stock of the Company	371,257
Great Indian Peninsula Railway—	
Annuity terminating in 1948, at the rate of £6 13s. 6·676d. for £100 Stock of the Company	801,053
Madras Railway—	
Annuity terminating in 1956, at the rate of £5 7s. 10·795d. for £100 Stock of the Company	488,379
	(c) 2,922,731

(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 1948-49 £ 2,404,382 and Interest on Capital, £518,349 (see page 171).

(d) Differs from last year's closing balance by reason of correction since made without financial adjustment.

(e) Differs from last year's closing balance by Re. 1 due to rounding.

No. 93-A—ACCOUNT of PUBLIC DEBT of the several PROVINCIAL GOVERNMENTS showing the ADDITIONS to, and DISCHARGES of DEBT, during the year ended 31st March 1949, and the Amounts of DEBT at the commencement and close of the year.

	Amount, 1st April 1948	Additions to Debt	TOTAL	Debt Discharged	Amount, 31st March 1949
	Rs.	Rs.	Rs.	Rs.	Rs.
Government of Madras—					
Permanent Debt—					
Loans bearing Interest—					
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	37,400	1,35,91,600
3 per cent. Madras Loan, 1958	1,10,00,000	..	1,10,00,000	50,000	1,09,50,000
3 per cent. Madras Loan, 1960	3,00,00,000	..	3,00,00,000	1,71,000	2,98,29,000
2½ per cent. Madras Loan, 1961	4,03,18,200	..	4,03,18,200	6,00,000	3,97,18,200
Floating Debt—					
Treasury Bills . . . . .	..	1,00,00,000	1,00,00,000	1,00,00,000	..
Temporary Loans from the Reserve Bank of India . . . . .	..	19,31,00,000	19,31,00,000	19,31,00,000	..
Loans from the Central Government	9,38,42,235	3,00,00,000	12,38,42,235	4,34,931	12,34,07,304
Total Government of Madras	24,97,27,735	23,31,00,000	48,28,27,735	20,43,93,331	27,84,34,404
Government of Bombay—					
Permanent Debt—					
Loans bearing Interest—					
3 per cent. Bombay Government Loan, 1956	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
Loans not bearing Interest—					
6½ per cent. Bombay Development Loan, 1920	97,800	..	97,800	200	97,600
Loans from the Central Government	15,13,42,553	..	15,13,42,553	79,70,045	14,33,72,508
Total Government of Bombay	25,62,63,653	..	25,62,63,653	79,70,245	24,82,93,408
Government of West Bengal—					
Floating Debt—					
Treasury Bills . . . . .	..	..	..	..	..
Loans from the Imperial Bank of India	55,44,065	8,91,33,220	9,46,77,285	9,10,00,000	36,77,285
Loans from the Central Government	5,51,35,046	2,71,49,000	8,22,84,046	..	8,22,84,046
Total Government of West Bengal	6,06,79,111	11,62,82,220	17,69,61,331	9,10,00,000	8,59,61,331
Government of United Provinces—					
Permanent Debt—					
Loans bearing Interest—					
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	7,62,400	1,72,46,000
3 per cent. United Provinces Loan, 1958	3,34,39,200	..	3,34,39,200	5,16,000	3,29,23,200
3 per cent. United Provinces Loan, 1960	2,43,86,100	..	2,43,86,100	3,78,700	2,40,07,400
2½ per cent. United Provinces Loan, 1961	2,48,78,300	..	2,48,78,300	3,83,200	2,44,95,100
United Provinces Encumbered Estates Act Bonds	2,83,54,486	9,488	2,83,63,974	23,10,406	2,60,53,568
Loans not bearing interest—					
6 per cent. United Provinces Development Loan	44,500	..	44,500	400	44,100
6 per cent. United Provinces Loan, 1944	3,22,800	..	3,22,800	12,600	3,10,200
Floating Debt—					
Treasury Bills . . . . .	..	54,00,000	54,00,000	54,00,000	..
Temporary Loans from Reserve Bank of India . . . . .	..	9,64,00,000	9,64,00,000	8,68,00,000	96,00,000
Loans from the Central Government	17,11,72,084	6,68,00,000	23,79,72,084	4,65,21,139	18,94,50,945
Total Government of United Provinces	32,01,28,270	16,96,00,000	48,97,37,758	14,50,84,845	34,26,52,918

No. 93-A—ACCOUNT of PUBLIC DEBT of the several PROVINCIAL GOVERNMENTS showing the ADDITIONS to, and DISCHARGES of DEBT, during the year ended 31st March 1949, and the Amounts of DEBT at the commencement and close of the year—concl'd.

	Amount, 1st April 1948	Additions to Debt	TOTAL	Debt Discharged	Amount, 31st March 1949
	Rs.	Rs.	Rs.	Rs.	Rs.
Government of East Punjab—					
Floating Debt—					
Temporary Loans from the Reserve Bank of India.	..	7,46,00,000	7,46,00,000	7,46,00,000	..
Loans from the Central Government (a)	4,60,00,000	15,86,00,000	20,46,00,000	3,71,00,000	16,75,00,000
Total Government of East Punjab	4,60,00,000	23,32,00,000	27,92,00,000	11,17,00,000	16,75,00,000
Government of Bihar—					
Loans from the Central Government	..	61,37,000	61,37,000	..	61,37,000
Total Government of Bihar	..	61,37,000	61,37,000	..	61,37,000
Government of Central Provinces and Berar—					
Permanent Debt—					
Loans bearing Interest—					
3 per cent Central Provinces and Berar Loan, 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
3 per cent Central Provinces and Berar Loan, 1964.	..	2,03,28,800	2,03,28,800	..	2,03,28,800
Floating Debt—					
Temporary Loans from the Reserve Bank of India	..	10,00,000	10,00,000	10,00,000	..
Loans from the Central Government	2,50,75,596	4,95,00,000	7,45,75,596	40,08,245	7,05,67,351
Total Government of Central Provinces and Berar	5,24,07,896	7,08,28,800	12,32,36,696	50,08,245	11,82,28,451
Government of Assam—					
Permanent Debt—					
Loans bearing interest—					
3 per cent Assam Government Loan, 1952	45,55,000	..	45,55,000	4,20,000	41,35,000
Floating Debt—					
Temporary Loans from the Reserve Bank of India.	..	3,32,99,345	3,32,99,345	87,09,287	2,45,90,058
Loans from the Central Government	..	48,00,000	48,00,000	..	48,00,000
Total Government of Assam	45,55,000	3,80,99,345	4,26,54,345	91,29,287	3,35,25,058
Government of Orissa—					
Floating Debt—					
Temporary loans from Reserve Bank of India	..	1,62,00,000	1,62,00,000	1,62,00,000	..
Loans from the Central Government of India	37,24,552	1,62,00,000	1,99,24,552	11,92,577	1,87,31,975
Total Government of Orissa	37,24,552	3,24,00,000	3,61,24,552	1,73,92,577	1,87,31,975

(a) Pending final decision, opening balance on the 15th August, 1947 under this head was 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 14th August, 1947, against the Government of Joint Punjab.

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 dependants. 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. Prior to 23rd October, 1948, the limits for individual and public accounts were Rs. 5,000 and Rs. 10,000 respectively. With effect from 23rd October 1948, the limit for an individual has been raised from Rs. 5,000 to Rs. 10,000. 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 upto 30th June, 1946, and bore interest at the rate of 2½ per cent per annum upto 31st March, 1947. This Bank has been closed with effect from the 1st April, 1947, and the balance shown in Account No. 97 on page 323 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 1st October, 1943. These certificates, like the Defence Savings Certificates, are payable on demand with a bonus if paid on or after the expiry of one year from the date of issue in the case of certificates of the denomination of Rs. 5 and 10 months for those of other denominations. The bonus payable after the full term of 12 years, amounts approximately to 4-1/6 per cent. simple interest. Two more series of National Savings Certificates — one with a currency of five years and the other with a currency of seven years— have also been issued from 1st June, 1948. These certificates are encashable at any time the holder desires and are payable with a bonus, if paid on or after the expiry of two complete years. The redemption yield of the 5 year certificate is 3 per cent and that of the 7 year certificate, a little over 3-1/2 per cent. These certificates are subject to the same rules as the 12-year certificates except that they are encashable at any time the holder desires. The maximum limit upto which an individual can invest in all the series of National Savings Certificates including his holdings of cash certificates has been raised from Rs. 15,000 to Rs. 25,000 with effect from 23rd October 1948. The limit for joint holders has been correspondingly increased to Rs. 50,000. 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 Certificates 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 336.

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 336.

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 withdrawals 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 1949.

	Balance, 1st April 1948	Additions to Special Loans	Special Loans Discharged	Balance, 31st March 1949	Interest paid during the year
	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT					
INDIA GENERAL					
Appropriation for the maintenance of Madho Rao (4 per cent)	6,68,000	..	..	6,68,000	(b) 26,720
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	(c) 750
Annuity Fund of Fatteh Ullah Khan (6 per cent)	40,000	..	..	40,000	..
Total	8,09,000	..	..	8,09,000	27,470
UNITED PROVINCES					
Endowments by the late King of Oudh, 1st Loan (6 per cent)	24,35,064	..	7,111	24,27,953	} 5,92,693
Endowments by the late King of Oudh, 3rd Loan (5 per cent)	98,24,211	..	4,421	98,19,790	
Endowments by the late King of Oudh, 6th Loan (4 per cent)	(d) 13,89,968	..	158	13,89,810	
Total	1,36,49,243	..	11,690	1,36,37,553	5,92,693
Total Central Government	1,44,58,243	..	11,690	1,44,46,553	6,20,163
PROVINCIAL GOVERNMENTS					
GOVERNMENT OF MADRAS					
8 per cent Perpetual Loan (Madras)	1,33,000	..	..	1,33,000	13,860
6 per cent Perpetual Loan (Madras)	10,500	..	..	10,500	..
Kollah Singanna Chetty's Choultry Endowment (Madras) (6 per cent)	41,770	..	..	41,770	4,388
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	20,923
GOVERNMENT OF BOMBAY					
Endowments for Charitable and Educational Institutions (6, 5 and 3½ per cent).	7,69,359	..	60,646	(a) 7,08,713	82,416
GOVERNMENT OF UNITED PROVINCES					
Endowment by Raja Kali Sankar Ghosal for Benaras 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	11,000
Total Government of United Provinces	3,48,000	..	..	3,48,000	13,400

(a) Excludes Rs. 10,46,228 held in the Investment Account of the Anand Institute.

(b) Adjusted in the United Provinces books.

(c) Adjusted in Bombay books.

(d) Differs from last year's closing balance due to rounding.

N. to V.—Debt, Deposits, Advances, etc.

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 1949.

	Balance, 1st April 1948	Issues in 1948-49	Payments in 1948-49	Balance, 31st March 1949	Interest paid during the year
	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT					
Non-Transferable Treasury Notes at 4 per cent	71,619	..	..	71,619	..
PROVINCIAL GOVERNMENTS					
GOVERNMENT OF CENTRAL PROVINCES AND BEHAR					
Treasury Notes on account of the Bhonsla and other Nagpur Temples (5 and 4 per cent).	3,73,800	..	..	3,73,800	19,455

No. 96—ACCOUNT showing BALANCES, RECEIPTS, PAYMENTS, RATES OF INTEREST and AMOUNTS OF INTEREST relating to SERVICE FUNDS, for the year ended 31st March 1949.

	Balance, 1st April 1948	Receipts in 1948-49	Repayments in 1948-49	Balance, 31st March 1949	Interest paid during the year
	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT					
INDIA GENERAL					
Indian Civil Service Family Pension Fund (Untransferred)	(a) 9,206	—1,957	1,566	5,693	..
MADRAS					
Military Assistant Surgeons' Fund (4 and 3½ per cent)	4,31,376	8,234	18,517	4,21,093	8,234
BOMBAY					
Bombay Family Pension Fund of Government Servants (<i>Widows' Pension Branch</i>) (6, 4 and 3½ per cent).	(a) 27,10,946	2,28,670	2,53,535	26,86,081	98,820
WEST BENGAL					
Bengal and Madras Service Family Pension Fund (4 per cent)	(a) 15,45,293	1,03,278	86,235	15,62,336	1,01,385
Bengal Uncovenanted Service Family Pension Fund (6 and 3½ per cent).	22,59,930	1,02,670	4,30,175	19,32,425	1,00,658
Total India	69,56,751	4,40,895	7,90,018	66,07,628	3,09,097
ENGLAND					
<i>Secretary of State</i>					
	£	£	£	£	£
Indian Civil Service Family Pension Fund (4 per cent)	1,043,082	52,520	49,652	1,045,950	43,442
Indian Military Service Family Pension Fund (4 per cent)	1,273,240	53,797	105,331	1,221,706	50,388
Indian Military Widows' and Orphans' Fund (4 per cent)	246,507	17,041	9,117	254,431	9,950
Total England	2,562,829	123,358	164,100	2,522,087	193,780

(a) Differs from last year's closing balance due to rounding off.

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 1949.

	Balance, 1st April 1948	Receipts in 1948-49	Repayments in 1948-49	Balance, 31st March 1949	Interest paid during the year
	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT					
SAVINGS BANK DEPOSITS					
Post Office Savings Bank Deposits	(a) 1,32,90,14,527	85,66,62,198	65,88,07,678	1,52,68,69,047	2,40,83,544
Post Office Defence Savings Bank Deposits	(b) 2,79,15,757	18,869	91,50,505	1,87,84,121	..
Total Savings Bank Deposits	1,35,69,30,284	85,66,81,067	66,79,58,183	1,54,56,53,168	2,40,83,544
POST OFFICE CERTIFICATES					
Post Office Cash Certificates	(a) 29,58,14,632	..	4,42,31,872	25,15,82,760	90,90,000
Post Office Ten Year Defence Savings Certificates	3,65,03,101	—12	35,25,742	3,29,77,347	13,35,000
Post Office Twelve Year National Savings Certificates	74,54,57,606	20,39,59,662	6,75,61,517	88,18,55,751	1,97,00,000
Post Office Seven year National Savings Certificates . . . . .	..	75,54,455	2,34,915	73,19,540	..
Post Office Five year National Savings Certificates . . . . .	..	1,53,51,820	6,94,790	1,46,57,030	..
Total Post Office Certificates	1,07,77,75,339	22,68,65,925	11,62,48,836	1,18,83,92,428	3,01,25,000
Indian State Certificates	65,62,041	..	2,60,816	63,01,225	1,65,000
STATE PROVIDENT FUNDS					
State Railway Provident Institution	61,56,35,505	8,55,21,418	7,36,84,182	62,74,72,741	2,22,11,743
General Provident Fund	(b) 11,46,30,166	1,90,61,925	1,25,44,371	12,11,47,720	44,15,786
Indian Civil Service Provident Fund	(a) 15,86,503	1,26,651	5,86,073	11,27,081	38,239
Indian Civil Service (Non-European Members) Provident Fund	(a) 2,11,258	23,653	3,482	2,31,429	6,598
Defence Savings Provident Fund	(b) 1,32,83,441	3,36,330	45,93,644	90,26,127	2,92,770
Defence Savings Provident Fund (Railways)	13,79,903	26,889	4,71,991	9,34,801	30,991
Defence Services Officers' Provident Fund	(a) —22,57,828	24,33,451	10,03,910	—8,28,287	1,94,123
Indian Ordnance Department Provident Fund	90,77,584	9,80,241	18,96,014	81,61,811	3,09,903
Military Engineer Services Provident Fund	43,340	3,123	8,974	37,489	730
Workmen's Contributory Provident Fund	(b) 11,68,897	8,73,482	1,42,605	18,99,774	4,061
Contributory Provident Fund	(b) 1,57,56,626	24,78,432	23,78,660	1,58,56,398	4,64,150
Contributory (Transferred Railway Personnel) Provident Fund	(a) 19,00,113	2,55,286	1,99,144	19,56,255	78,517
Other Miscellaneous Provident Funds	(a) 1,19,53,942	39,77,290	11,77,291	1,47,53,941	4,70,242
Total State Provident Funds	78,43,69,450	11,60,98,171	9,86,90,341	80,17,77,280	2,85,17,853
OTHER ACCOUNTS					
General Family Pension Fund	(a) 6,584	3,362	8,098	1,848	200
Hindu Family Annuity Fund	2,32,438	5,04,045	6,13,322	1,23,161	3,000
Bombay Family Pension Fund of Government Servants, Life Assurance Branch.	27,444	12,034	1,100	38,378	960
Bengal Christian Family Pension Fund	2,393	25,360	16,000	11,753	200
Postal Insurance and Life Annuity Fund	10,63,43,192	1,09,05,416	97,87,878	10,64,60,730	40,62,709
Staff Benefit Fund	38,47,319	9,84,008	23,11,264	25,20,063	54,887
Cemetery Endowment Fund	(a) 8,49,826	407	437	8,49,796	980
Indian Railway Conference Association Employees' Provident Fund.	7,92,811	95,743	38,568	8,49,986	..
Eastern Group Sleeper Control Provident Fund	3,50,451	34,140	73,091	3,11,500	13,505
Total Other Accounts	11,14,52,458	1,25,64,515	1,28,49,758	11,11,67,215	41,36,441
Total Central Government	3,33,70,89,572	1,21,22,09,678	89,60,07,934	3,65,32,91,316	8,70,27,838

(a) Differs from last year's closing balance due to rounding off.

(b) Differs from last year's closing balance by reason of correction since made without any financial adjustment. See also para 3 on page 311.

N. to V.—Debt, Deposits, Advances, etc.

No. 97—ACCOUNT showing BALANCES, ISSUES OF 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 1949—contd.

	Balance, 1st April 1948	Receipts in 1948-49	Repayments in 1948-49	Balance, 31st March 1949	Interest paid during the year
	Rs.	Rs.	Rs.	Rs.	Rs.
PROVINCIAL GOVERNMENTS					
GOVERNMENT OF MADRAS					
General Provident Fund	4,69,41,763	93,20,342	73,15,954	4,89,46,151	18,15,516
Indian Civil Service Provident Fund	(a)27,07,942	2,94,648	6,84,947	23,17,643	75,391
Indian Civil Service (Non-European Members) Provident Fund	9,90,779	62,410	1,04,601	9,48,588	25,530
Contributory Provident Fund	28,60,730	8,36,259	4,44,464	32,52,525	69,950
Total Government of Madras	5,35,01,214	1,05,13,659	85,49,966	5,54,64,907	19,86,387
GOVERNMENT OF BOMBAY					
General Provident Fund	4,87,99,493	89,21,351	62,25,705	5,14,95,139	18,09,386
Indian Civil Service Provident Fund	(a)22,17,398	3,00,614	5,47,245	19,70,767	66,220
Indian Civil Service (Non-European Members) Provident Fund	4,31,458	76,923	4,433	5,03,948	14,784
Contributory Provident Fund	4,59,972	1,93,493	25,009	6,28,456	14,154
Cemetery Endowment Fund	50	..	..	50	..
Total Government of Bombay	5,19,08,371	94,92,381	68,02,392	5,45,98,360	19,04,544
GOVERNMENT OF WEST BENGAL					
General Provident Fund	3,29,41,581	43,72,551	37,43,263	3,35,70,869	11,21,290
Indian Civil Service Provident Fund	15,74,935	2,10,210	2,50,463	15,34,682	51,311
Indian Civil Service (Non-European Members) Provident Fund	5,31,630	66,160	45,047	5,52,743	16,302
Contributory Provident Fund	17,36,729	1,97,877	1,36,036	17,98,570	48,358
Other Miscellaneous Provident Funds	4,425	166	..	4,591	124
Total Government of West Bengal	3,67,89,300	48,46,964	41,74,809	3,74,61,455	12,37,385
GOVERNMENT OF UNITED PROVINCES					
General Provident Fund	(a) 4,24,69,518	60,32,652	58,39,367	4,26,62,803	15,35,174
Indian Civil Service Provident Fund	24,03,079	2,46,946	7,30,100	19,19,925	59,228
Indian Civil Service (Non-European Members) Provident Fund	4,11,472	44,939	13,543	4,42,868	12,667
Contributory Provident Fund	14,31,134	3,48,223	1,01,655	16,77,702	42,030
Contributory Provident Pension Fund . . . . .	..	3,14,447	..	3,14,447	2,158
Other Miscellaneous Provident Funds	2,620	..	2,107	513	..
Total Government of United Provinces	4,67,17,823	69,87,207	66,86,772	4,70,18,258	16,51,257
GOVERNMENT OF EAST PUNJAB					
General Provident Fund	2,07,68,614	29,89,508	12,41,795	2,25,16,327	8,55,198
Indian Civil Service Provident Fund	10,16,935	1,23,456	1,52,129	9,88,262	12,447
Indian Civil Service (Non-European Members) Provident Fund	2,30,219	49,743	3,786	2,76,176	6,825
Contributory Provident Fund	23,62,876	3,95,862	77,377	26,81,361	71,464
Workmen's Contributory Provident Fund . . . . .	..	2,069	..	2,069	..
Other Miscellaneous Provident Funds	2,78,281	36,614	..	3,14,895	8,987
Total Government of East Punjab	2,46,56,925	35,97,252	14,75,087	2,67,79,090	9,54,921

(a) Differs from last year's 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 1949—concl'd.

	Balance, 1st April 1948	Receipts in 1948-49	Repayments in 1948-49	Balance, 31st March 1949	Interest paid during the year
	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT OF BIHAR					
General Provident Fund	(a)1,94,16,845	25,39,242	27,31,717	1,92,24,370	7,06,021
Indian Civil Service Provident Fund	(a)20,73,216	2,11,425	4,09,635	18,75,006	49,998
Indian Civil Service (Non-European Members) Provident Fund	3,51,921	56,540	10,672	3,97,789	11,212
Contributory Provident Fund	2,89,466	72,295	16,464	3,45,297	8,146
Dehri Workshop Casual Workers Bonus Fund	(a) 6,368	7,246	1,315	12,299	328
Total Government of Bihar	2,21,37,816	28,86,748	31,69,803	2,18,54,761	7,75,705
GOVERNMENT OF CENTRAL PROVINCES AND BERAR					
General Provident Fund	1,68,13,507	24,98,684	24,33,297	1,68,78,894	6,19,517
Indian Civil Service Provident Fund	(a)17,17,606	1,75,054	5,11,454	13,81,206	49,811
Indian Civil Service (Non-European Members) Provident Fund	1,33,847	21,675	3,062	1,52,460	4,356
Contributory Provident Fund	1,00,615	95,225	5,761	1,90,079	..
Other Miscellaneous Provident Funds	1,45,877	42,400	3,543	1,84,734	8,029
Total Government of Central Provinces and Berar	1,89,11,452	28,33,038	29,57,117	1,87,87,373	6,81,713
GOVERNMENT OF ASSAM					
General Provident Fund	(a)1,13,20,396	16,38,766	13,60,583	1,15,98,579	3,94,504
Indian Civil Service Provident Fund	(a)5,29,320	55,589	1,86,020	3,98,889	13,176
Indian Civil Service (Non-European Members) Provident Fund	1,46,376	16,749	356	1,62,769	3,936
Contributory Provident Fund	8,269	6,770	2,679	10,360	163
Other Miscellaneous Provident Funds	1,17,373	6,971	18,920	1,05,424	2,974
Total Government of Assam	1,21,19,734	17,24,845	15,68,558	1,22,76,021	4,14,753
GOVERNMENT OF ORISSA					
General Provident Fund	50,51,170	10,24,298	4,60,233	56,15,235	1,95,470
Indian Civil Service Provident Fund	884	..	..	884	..
Contributory Provident Fund	28,315	25,254	959	52,610	1,121
Total Government of Orissa	50,80,369	10,49,552	4,61,192	56,68,729	1,96,591

(a) Differs from last year's closing balance by reason of correction since made.

No. 98—ACCOUNT of the FAMINE RELIEF FUND for the year ended 31st March 1949.

1	Balance on 1st April 1948		Receipts						Payments					Balance on 31st March 1949			
	Cash Balance	Investments	A—Famine Relief Fund				B. Invest-ment Account	Total	A—Famine Relief Fund				B. Invest-ment Account	Cash Balance	Investments (b)	Gross Balance	
			Transfers from the Revenue Account	Interest Receipts	Recoveries of Famine Expenditure	Gain on realisation of Securities	Sale of Securities		Transfers to the Revenue Account	Loss on realisation of Securities	Transfer to General Balance for re-payment of debt	Writes off of irrecoverable loans to cultivators, etc.	Purchase of Securities				Total
2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Government of Madras	1,40,282	85,29,355	..	2,62,448	..	..	..	2,62,448	..	..	..	..	3,48,828	3,48,828	53,903	88,78,183	89,32,086
Government of Bombay . . . . .	..	65,99,811	..	2,10,917	1,15,646	3,211	4,80,589	8,10,363	3,29,252	..	..	..	4,81,111	8,10,363	..	66,00,333	66,00,333
Government of West Bengal	1,04,262	13,93,108	..	2,172	..	..	15,97,828	16,00,000	..	..	..	..	15,97,776	15,97,776	1,08,485	13,93,056	14,99,541
Government of United Provinces	—13,378	57,64,837	1,50,000	1,70,743	..	..	..	3,20,743	7,80,120	..	..	..	..	7,80,120	—4,72,753	57,64,837	52,92,084
Government of Bihar— Famine Relief Fund	(a)2,063	(a)10,58,287	..	29,941	..	..	..	29,941	25,000	..	..	..	5,009	30,009	1,995	10,63,296	10,65,291
Famine Fund deposit Account	20,00,000	..	..	..	..	..	..	..	..	..	..	..	..	..	20,00,000	..	20,00,000
Government of Central Provinces and Berar	(a)3,91,615	55,80,546	..	1,62,893	—2,925	..	..	1,59,968	2,597	..	..	..	..	2,597	5,48,986	55,80,546	61,29,532
Government of Assam . . . . .	..	..	(c)3,00,000	..	..	..	..	3,00,000	..	..	..	..	..	..	3,00,000	..	3,00,000
Government of Orissa	23,235	10,45,282	..	31,865	..	..	..	31,865	16,713	..	..	..	..	16,713	38,387	10,45,282	10,83,669

(a) Differs from last year's closing balance by reason of correction since made.
 (b) The Nominal and the Market values of the securities held in the Famine Relief Fund Investment Account on 31st March 1949 were as follows—

	Nominal value Rs.	Market value Rs.
Madras	85,53,700	87,54,400
Bombay	62,83,400	64,67,921
Bengal	14,10,600	14,10,600
United Provinces	53,56,300	54,65,062
Bihar	10,03,700	10,04,079
Central Provinces and Berar	54,40,600	54,52,437
Orissa	9,57,000	9,87,455

(c) See footnote (a) on page 253.

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 nomi-

nal value of the cancelled securities is shown as debt discharged in Account No. 93-A.

The nature of the transactions under "(c) 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 1949 on account of SINKING FUNDS for PROVINCIAL LOANS and the APPLICATION thereof during the year.

	Transactions during 1948-49					Balance, 31st March 1949
	Balance, 1st April 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	Addition to Investment	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PROVINCIAL GOVERNMENTS.						
Government of Madras.						
Sinking Fund for 3 per cent Loan, 1952						
Sinking Fund for 3 per cent Loan, 1953						
Sinking Fund for 3 per cent Loan, 1955						
Sinking Fund for 3 per cent Loan, 1958	(a) 3,06,68,533	70,87,476	..	8,52,096	..	3,69,03,913
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 Investment Account.	1,84,74,357	..	..	..	..	(b)1,84,74,357
Cash Balance in the Sinking Fund	(a)1,21,94,176	..	..	..	..	1,84,29,556
Government of Bombay.						
Sinking Fund for 3 per cent Loan, 1955	(a)1,34,14,352	29,29,250	..	6,000	..	1,63,37,602
Sinking Fund for 3 per cent Loan, 1956	1,04,59,977	28,11,424	..	5,660	..	1,32,65,741
Sinking Fund for 3 per cent Loan, 1958	(a)69,12,450	24,35,090	..	8,919	..	93,38,621
Amount held in the Sinking Fund Investment Account.	3,04,41,988	..	1,92,77,453	..	2,72,23,109	(b)3,83,87,644
Cash Balance in the Sinking Fund	3,44,791	..	..	..	..	5,54,320
Government of United Provinces.						
Development Loan from Central Government . . . . .	..	40,58,883	..	26,769	..	40,32,114
Sinking Fund for 5 per cent Loan, 1944	3,22,800	..	..	12,600	..	3,10,200
Sinking Fund for 3 per cent Loan, 1961—66	5,11,011	2,55,025	..	7,62,400	..	3,636
Sinking Fund for 3 per cent Loan, 1952	1,53,48,900	17,25,380	..	9,210	..	1,70,65,070
Sinking Fund for 3 per cent Loan, 1958	72,75,332	21,64,119	..	5,32,468	..	89,06,983
Sinking Fund for 3 per cent Loan, 1960	50,08,348	13,25,644	..	3,85,422	..	69,48,670
Sinking Fund for 2½ per cent Loan, 1961	40,72,217	14,96,141	..	3,87,302	..	61,81,056
Amount held in the Sinking Fund Investment Account.	2,99,14,067	..	..	..	90,94,475	(b)3,90,08,542
Cash Balance in the Sinking Fund	26,24,541	..	..	..	..	24,39,087
Government of Central Provinces and Berar.						
Sinking Fund for 3 per cent Loan, 1949	(a)33,93,648	5,03,329	..	1,572	..	38,95,405
Sinking Fund for 3 per cent Loan, 1952	29,62,145	3,74,862	..	2,149	..	33,34,858
Sinking Fund for 3 per cent Loan, 1955	9,15,788	1,92,704	..	194	..	11,08,296
Sinking Fund for 3 per cent Loan, 1956	7,33,610	1,91,252	..	191	..	9,24,671
Sinking Fund for 3 per cent Loan, 1958	(a)4,96,626	1,99,717	..	593	..	6,95,750
Amount held in the Sinking Fund Investment Account.	64,71,583	..	..	..	10,71,004	(b)75,42,587
Cash Balance in the Sinking Fund	20,30,232	..	..	..	..	24,16,393
Government of Assam.						
Sinking Fund for 3 per cent Loan, 1952	30,41,859	5,02,439	..	4,22,809	..	31,21,489
Amount held in the Sinking Fund Investment Account.	26,84,560	..	..	..	..	(a)26,84,560
Cash Balance in the Sinking Fund	3,57,299	..	..	..	..	4,36,929

(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 1949 was as follows:—

	Rs.
Madras	1,84,70,500
Bombay	3,80,18,700
United Provinces	3,87,03,200
Central Provinces and Berar	75,31,600
Assam	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	18,62,91,753	converted at
(c) Rupee Coins	19,99,92,674	1s. 6d. the
(d) Rupee Securities	43,05,18,964	rupee.
	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 49,59,92,674 whole rupees to the Bank under Section 35 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, namely:—

- (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 in 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 1948-49, the Balances held in the RESERVE at the beginning and at the close of the year and the form in which the Balance of the RESERVE was held on 31st March 1949.

Balance on 1st April 1948	Amounts accruing to the Reserve during 1948-49						Amounts paid from the Reserve during 1948-49				Balance on 31st March 1949
	Proceeds of Sales of Silver Appropriated vide Acct. No. 101	Payments by the Reserve Bank under Sections 35 (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	290,683	..	290,683	..	290,683	..	290,683	£ (a) 7,500,000

	Nominal value £
(a)	
3 per cent National Defence Loan, 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
2 per cent National War Bonds, 1949-51	1,518,300
2½ per cent National War Bonds, 1951-53	750,000
2½ per cent National War Bonds, 1952-54	750,000
	<u>7,297,400</u>
Estimated market value	7,533,800

No. 101—Statement showing the trans

under the head "Purchases and Sales of Silver" for the year 1948-49 and the balance under this head at the commencement and at the end of the year.

Balance on 1st April 1948	Amounts debited to the head during 1948-49							Amounts credited to the head during 1948-49							Balance on 31st March 1949
	Purchases 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 from the sales 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 1948-49	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 1948-49	
Rs.	Cr. Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Cr. Rs.
29,08,03,391	30,24,834	..	2,64,535	..	..	50,89,283	83,78,652	111,533	..	..	..	2,83,514	3,130	3,98,177	28,28,22,916

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 1948-49.

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 1st April 1948	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 1949
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,11,00,00,000	1,11,00,00,000	5,00,00,000	*1,16,00,00,000

*This credit includes a sum of Rs. 35,54,291 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 is Rs. 1,15,44,45,709. The liability to the Reserve Bank, however, remains to the full extent of Rs. 1,16,00,00,000

N. to V.—Debt Deposits, Advances, etc.

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, 1931, 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. But, under the Indian Finance Act, 1946, the rate was again reduced to twelve annas per gallon with effect from 1st March 1946. 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 twenty per cent is retained by the Central Government as a Central reserve (the central reserve was 10 per cent up to 31st March 1934 and 15 per cent from 1st April 1934 to 31st March 1948) which is applied firstly to defraying the cost of administering the Road Development Fund, and thereafter expended upon such Schemes for research and intelligence and upon such 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 1948-49 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 "23. Appropriation for Reduction or Avoidance of Debt." The adjustment of the amortization charges by credit to the head "23—Appropriation for Reduction or Avoidance of Debt—Other Appropriations" involves a corresponding adjustment for reduction of the amount to be transferred to the Deposit head—"P. Deposits and Advances—Sinking Funds—Appropriation for Reduction or Avoidance of Debt—Other Appropriation" which is done by a credit to the head "81—Capital Account of Civil Works Outside the Revenue Account".

No. 102—ACCOUNT of the CENTRAL ROAD FUND for the year ended 31st March 1949

Balance on 1st April 1948	6,30,03,525
Appropriation to the Fund during 1948-49 (vide Account No. 70-A)	2,15,00,000
	Total
	8,45,03,525
Payments out of the Fund during 1948-49	91,11,847
	Balance on 31st March 1949
	7,53,91,678

No. 102-A—ACCOUNT of SUBVENTIONS to PROVINCIAL GOVERNMENTS, ETC., out of the CENTRAL ROAD FUND during the year ended 31st March 1949. 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 on 1st April 1948	Subvention from Central Road Fund during 1948-49 (see Account No. 102)		Expenditure out of the subventions during 1948-49		Balance representing amounts not spent on Road Development Projects at the close of 1948-49
		Ordinary allotment	Special grants from the Reserve	Against ordinary allotment	Against Special grants from the Reserve	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT						
India General—						
Ajmer Merwara including (Rajputana)	—9,086	..	..	32,446	..	—41,532
Hyderabad	4,02,702	..	..	—2,16,860	..	6,19,562
Delhi	7,50,323	2,28,054	..	—32,861	..	10,11,238
Central India	1,77,366	..	..	31,285	..	1,46,081
Total Central Government	13,21,305	2,28,054	..	—1,85,990	..	17,35,349
PROVINCIAL GOVERNMENTS						
Government of Madras	3,64,682	26,39,000	26,36,199	17,01,225	26,36,199	13,02,457
Government of Bombay	2,30,340	4,41,800	13,53,884	4,00,756	13,53,884	2,71,384
Government of West Bengal	—16,52,978	21,30,536	..	5,77,457	..	—99,899
Government of United Provinces	—3,83,357	7,79,082	6,291	3,38,032	6,291	57,693
Government of East Punjab	—37,317	1,40,000	..	63,730	..	38,953
Government of Bihar	..	10,48,692	1,24,168	10,48,692	1,24,168	..
Government of Central Provinces and Berar	..	1,79,300	11,20,064	1,59,819	11,20,064	19,481
Government of Assam	—1,98,817	9,35,500	28,46,041	7,77,004	28,46,041	—40,321
Government of Orissa	..	3,435	(a) —158	83	..	3,194
Total	—16,77,447	82,97,345	80,86,489	50,66,798	80,86,647	15,52,942

(a) The figure appeared as a result of wrong adjustment which has since been re-adjusted in the accounts for 1949-50.

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 any, 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 1948-49 and the Balance at credit of the fund at the commencement and close of the year.

	Balance 1st April 1948		Transactions during the year 1948-49					Balance, 31st March 1949		Gross Balance
			RECEIPTS			PAYMENTS		Cash Balance	Investments (a)	
	Cash Balance	Investments	Appropriation to the Fund from Revenue vide Account No. 91	Interest on Investments	Realisation of Investments	Appropriation from the Fund for expenditure	Addition to Investments			
Government of Madras	8,84,78,222	23,31,98,672	..	69,28,500	..	5,00,000	..	9,49,06,722	23,31,98,672	32,81,05,394
Government of United Provinces	7,33,72,534	5,82,19,140	1,89,00,350	16,00,186	..	..	1,00,00,000	8,38,73,070	6,82,19,140	15,20,92,210

(a) The face value of Securities held in the Revenue Reserve Fund Investment Account on 31st March 1947 was as follows—

Madras	Rs.	23,09,50,000
United Provinces	Rs.	6,78,58,808

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H. to V.—Debt, Deposits, Advances, etc.

COMBINED FINANCE AND REVENUE ACCOUNTS ETC., FOR THE YEAR 1948-49.

Reserve Fund.

The deposits of Depreciation Reserve, Renewals Reserve and other Reserve Funds created out of the revenues of both Central and Provincial Governments, are brought to account under this head.

No. 104—ACCOUNTS showing RECEIPTS, PAYMENTS and BALANCES of RESERVE FUNDS for the year ended 31st March 1949

	Balance, 1st April 1948	Receipts in 1948-49	Total	Payments in 1948-49	Balance, 31st March 1949
	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT					
RESERVE FUNDS BEARING INTEREST					
Renewals Reserve Fund—Northern India Salt Revenue	(a) 19,83,078	37,200	20,20,278	1,02,029	19,18,249
Depreciation Reserve Fund—Overseas Communication Service	4,70,000	4,26,000	8,96,000	..	8,96,000
Depreciation Reserve Fund—Lighthouses and Lightships	18,64,441	54,221	19,18,662	..	19,18,662
General Reserve Fund—Lighthouses and Lightships	(a) 67,20,841	2,75,984	69,96,825	..	69,96,825
Total	1,10,38,360	7,93,405	1,18,31,765	1,02,029	1,17,29,736
RESERVE FUNDS NOT BEARING INTEREST					
Post Office Certificates Bonus Fund	3,70,79,053	1,90,04,286	5,60,83,339	..	5,60,83,339
Sugar (Temporary Excise) Fund	3,08,10,222	..	3,08,10,222	26,46,661	2,81,63,561
Civil Aviation Fund	(a) 15,31,182	3,00,000	18,31,182	40,658	17,90,524
Funds for the relief of groundnut cultivators	4,54,748	..	4,54,748	..	4,54,748
Coal Mines Labour Housing & General Welfare Fund	1,13,50,462	76,77,037	1,90,27,499	56,62,473	1,33,65,026
Fund of India's Contribution to the United Nations Relief and Rehabilitation Administration	—51,37,427	51,49,947	12,520	12,520	..
Cotton Textile Fund	(a) 2,28,94,340	4,88,204	2,33,82,544	9,999	2,33,72,545
Cotton Textile Equalisation Fund	86,63,661	2,40,594	89,04,255	1,91,088	87,13,167
Coal Production Fund	98,99,382	..	98,99,382	17,920	98,81,462
Fund for the Development of Handloom Weaving Industry . . . . .	..	10,00,000	10,00,000	..	10,00,000
Mica Mines Labour Welfare Fund	(a) 21,33,264	11,79,672	33,12,936	1,17,429	31,95,507
Reserve Fund for the protection of Sugar Industry	(a) 94,74,013	81,82,812	1,76,56,825	1,76,56,825	..
Fund for the benefit of cotton growers	(a) 14,55,543	6,55,92,559	6,70,48,102	49,81,391	6,20,66,711
Panth Piplođa Reserve Fund	681	..	681	..	(b) 681
Renewals Reserve Fund—Defence Services—					
Dairy Farms . . . . .	..	33,458	33,458	33,458	..
Grass Farms . . . . .	..	—14,659	—14,659	—14,659	..
Depreciation Reserve Fund—Government Presses	(a) 16,60,416	1,05,700	17,66,118	73,423	16,82,695
Fund for payment of bonus to temporary clerical personnel under the scheme of unified scale of pay	5,12,425	958	5,13,383	38,058	4,75,325
Total	13,27,71,967	10,89,40,568	24,17,12,535	3,14,67,244	21,02,45,291
Total Central Government	14,34,10,327	10,97,33,973	25,35,44,300	3,15,69,273	22,19,75,027

(a) Differs from last year's closing balance by reason of correction since made.

(b) Excludes Rs. 14,939 held in the Investment Account of Panth Piplođa Reserve Fund. Panth Piplođa is to be merged with Madhya Bharat with effect from 1-4-50 and the outstanding balance on that date will be written off to the Head "Miscellaneous Govt. Account".

No. 104—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES OF RESERVE FUNDS for the year ended 31st March 1949

—contd.

	Balance, 1st April 1948	Receipts in 1948-49	Total	Payments in 1948-49	Balance, 31st March 1949
	Rs.	Rs.	Rs.	Rs.	Rs.
PROVINCIAL GOVERNMENTS					
RESERVE FUNDS BEARING INTEREST					
Government of Madras					
Deposits of Depreciation Reserve of Government Commercial Concerns.	5,73,472	1,12,018	6,85,490	..	6,85,490
Government of United Provinces.					
Depreciation Reserve Fund—Irrigation	(a)69,88,889	18,46,622	88,35,511	7,15,424	(b)81,20,087
RESERVE FUNDS NOT BEARING INTEREST					
Government of Madras.					
Provincial Road Fund	2,09,918	5,272	2,15,190	1,61,710	53,480
Deposit of Depreciation Reserve of Govt. Commercial concerns . . . . .	..	15,60,884	15,60,884	..	15,60,884
Depreciation Reserve Fund—Government Presses	17,43,772	82,436	18,26,208	3,69,188	14,57,020
Depreciation Reserve Fund—Electricity	63,168	28,64,426	29,27,594	24,79,916	(c)4,47,678
Special Reserve Fund—Electricity	39,263	8,31,749	8,71,012	7,11,245	(d)1,59,767
Fund for Development of Rural Water Supply	90,63,302	605	90,63,907	21,36,176	69,27,731
Fund for village Reconstruction & Harijan uplift	3,70,32,509	352	3,70,32,861	39,03,698	3,31,29,163
Total Government of Madras	4,81,51,932	53,45,724	5,34,97,656	97,61,933	4,37,35,723
Government of Bombay.					
Provincial Road Fund	1,24,90,017	69,33,275	1,94,23,292	12,90,369	1,81,32,923
Depreciation Reserve Fund—Government Presses	91,856	38,494	1,30,350	41,483	88,867
Dangs District Reserve Fund	7,97,355	7,60,491	15,57,846	..	15,57,846
Deposits of Depreciation Reserve of Commercial Concerns	1,47,168	20,000	1,67,168	29,032	(e) 1,38,136
Special Development Fund	1,03,08,953	..	1,03,08,953	14,12,219	88,96,734
Debt Redemption and Avoidance Fund	3,13,639	2,31,24,866	2,34,38,505	2,20,40,074	(f) 13,98,431
Postwar Reconstruction and Development Fund	18,96,23,541	..	18,96,23,541	1,70,00,000	17,26,23,541
Total Government of Bombay	21,37,72,529	3,08,77,126	24,46,49,655	4,18,13,177	20,28,36,478
Government of West Bengal.					
Depreciation Reserve Fund—Government Presses	4,76,198	76,844	5,53,042	71,700	4,81,342
Fund for the promotion of education amongst educationally backward classes.	5,84,213	10,36,000	16,20,213	8,97,950	7,22,263
Total Government of West Bengal	10,60,411	11,12,844	21,73,255	9,69,650	12,03,605
Government of United Provinces.					
Provincial Road Fund	(a)1,70,69,308	34,00,000	2,04,69,308	17,69,037	1,87,00,271
Hospital Fund	1,17,06,896	53	1,17,06,949	7,832	1,16,99,117
Magh Mela Fund	4,06,447	2,80,045	6,86,492	3,18,927	3,67,565
Sugarcane Compensation Fund	—80,059	..	—80,059	127	—80,186
Depreciation Reserve Fund—Government Presses	4,65,670	57,759	5,23,429	1,78,031	3,45,398
Depreciation Reserve Fund Electricity	3,25,000	10,50,000	13,75,000	..	13,75,000
Nazul Fund (Lucknow)	6,75,468	2,40,142	9,15,610	3,02,291	6,13,319
Deposits of Depreciation Reserve of Commercial Concerns Fund Government Bus Service . . . . .	..	22,00,000	22,00,000	..	22,00,000
Fund for the Encouragement of Hindusthani Literature	48,600	60,000	1,08,600	21,823	86,777
Zamindari Abolition Fund . . . . .	..	1,00,00,000	1,00,00,000	..	1,00,00,000
Sugar Research & Labour Housing Fund . . . . .	..	1,12,00,000	1,12,00,000	..	1,12,00,000
Supply Schemes Stabilization Fund	3,00,00,000	..	3,00,00,000	..	3,00,00,000
Total Government of United Provinces	6,06,17,330	2,84,87,999	8,91,05,329	25,98,068	8,65,07,261

(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. 1,42,86,909 held in the Investment Account of Depreciation Reserve Fund—Electricity.

(d) Excludes Rs. 52,30,961 held in the Investment Account of the Special Reserve Fund—Electricity.

(e) Represents the balance of the Depreciation Reserve Fund of the 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. 10,68,30,609 invested in Government securities.

N. to V.—Debt, Deposits, Advances, etc.

No. 104—ACCOUNT showing RECEIPTS, PAYMENTS and BALANCES of RESERVE FUNDS for the year ended 31st March 1949—concl'd.

	Balance, 1st April 1948	Receipts in 1948-49	Total	Payments in 1948-49	Balance, 31st March 1949
	Rs.	Rs.	Rs.	Rs.	Rs.
Government of East Punjab.					
Depreciation Reserve Fund—Electricity	65,14,755	8,18,750	73,33,505	3,85,302	69,48,203
Fund for promotion amongst educationally Backward classes	8,00,000	1,50,000	9,50,000	449	9,49,551
Motor Transport Reserve Fund	2,933	..	2,933	..	2,933
Total Government of East Punjab	73,17,688	9,68,750	82,86,438	3,85,751	79,00,687
Government of Bihar.					
General Police Fund . . . . .	..	23	23	23	..
Pension Equalisation Fund	14,94,550	67,599	15,62,149	26,000	15,36,149
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	7,96,608	..	7,96,608	7,96,608	..
Post-War Reconstruction and Development Fund	9,27,27,000	3,22,73,000	12,50,00,000	..	12,50,00,000
Total Government of Bihar	9,53,59,208	3,23,40,622	12,76,99,830	8,22,631	12,68,77,199
Government of Central Provinces and Berar					
Depreciation Reserve Fund—Government Presses	2,78,053	18,832	2,96,885	1,895	2,94,990
Post War Reconstruction and Development Fund	8,32,57,569	1,68,00,000	10,00,57,569	..	10,00,57,569
Total Government of Central Provinces and Berar	8,35,35,622	1,68,18,832	10,03,51,454	1,895	10,03,52,559
Government of Assam					
Depreciation Reserve Fund—Government Presses	27,226	26,308	53,534	11,109	42,425
Post War Reconstruction and Development Fund	17,03,655	2,28,043	19,31,698	1,64,967	(a) 17,66,731
Publication Fund	11,176	13,060	24,236	219	24,017
Total Government of Assam	17,42,057	2,67,411	20,09,468	1,76,295	18,35,173
Government of Orissa					
Fund for Development of Forests	7,45,500	..	7,45,500	..	7,45,500
Fund for water supply and drainage Scheme . . . . .	..	20,00,000	20,00,000	6,55,409	13,44,591
Total Government Orissa	7,45,500	20,00,000	27,45,500	6,55,409	20,90,091

(a) Excludes Rs. 84,71,350 invested in Central Government Securities.

No. 105—ACCOUNT showing RECEIPTS, PAYMENTS AND BALANCES of DEPOSITS of LOCAL FUNDS for the year ended 31st March 1949.

This is a Banking account showing the balances of Local Funds and of such Municipalities as are allowed to bank with Government treasuries.

	Balance, 1st April 1948	Receipts in 1948-49	Total	Payments in 1948-49	Balance, 31st March 1949
	Rs.	Rs.	P's.	Rs.	Rs.
CENTRAL GOVERNMENT					
District Funds	5,04,675	15,49,283	20,53,958	14,55,339	5,98,619
Municipal Funds	28,619	7,51,250	7,79,869	6,98,246	81,623
Cantonment Funds	(b) 10,25,526	28,49,006	38,74,532	28,95,912	9,78,620
Other Funds	(a) 98,75,263	1,70,21,237	2,68,96,500	1,55,95,674	1,13,00,826
Total Central Government	(a) 1,14,34,083	2,21,70,776	3,36,04,869	2,06,45,171	1,29,59,688
PROVINCIAL GOVERNMENTS					
Government of Madras					
District Funds	3,29,64,718	9,84,54,783	13,14,19,501	9,41,35,835	3,72,83,666
Municipal Funds	2,00,92,955	5,63,93,603	7,64,86,558	5,19,69,217	2,45,17,341
Other Funds	27,95,372	78,73,678	1,06,69,050	75,33,212	31,35,838
Total Government of Madras	5,58,53,045	16,27,22,064	21,85,75,109	15,36,38,264	6,49,36,845
Government of Bombay					
District Funds	53,70,079	7,01,93,840	7,55,63,919	6,60,13,928	95,49,991
Municipal Funds	12,94,776	81,83,709	94,78,485	81,66,464	13,12,021
Other Funds	(a) 64,55,049	4,66,42,082	5,30,97,131	4,15,26,572	1,15,70,559
Total Government of Bombay	1,31,19,904	12,50,19,631	13,81,39,535	11,57,06,964	2,24,32,571
Government of West Bengal					
District Funds	39,43,952	90,96,097	1,30,40,049	98,55,473	31,84,576
Municipal Funds	(a) 18,62,122	70,12,558	88,74,680	70,40,762	18,33,918
Other Funds	(a) 65,72,316	96,73,311	1,62,45,627	93,21,474	69,24,153
Total Government of West Bengal	1,23,78,390	2,57,81,966	3,81,60,356	2,62,17,709	1,19,42,647
Government of United Provinces					
District Funds	90,98,895	4,11,83,499	5,02,82,394	3,61,26,341	1,41,56,053
Municipal Funds	56,05,822	1,96,85,060	2,52,90,882	1,88,99,094	63,91,788
Other Funds	11,42,113	22,74,980	34,17,093	22,41,551	11,75,542
Total Government of United Provinces	1,58,46,830	6,31,43,539	7,89,90,369	5,72,66,986	2,17,23,383
Government of East Punjab					
District Funds	34,67,504	1,38,61,646	1,73,29,150	1,47,90,052	25,39,098
Municipal Funds	21,32,214	54,13,785	75,45,999	50,73,645	24,72,354
Other Funds	(a) 1,97,351	4,70,805	6,68,156	5,62,924	1,05,232
Total Government of East Punjab	57,97,069	1,97,46,236	2,55,43,305	2,04,26,621	51,16,684

(a) Differs from last year's closing balance by reason of correction since made.

(b) Differs from the last year's closing balance by reason of correction since made without financial adjustment. See also para 3 of Note on page 311.

No. 105—ACCOUNT showing RECEIPTS, PAYMENTS and BALANCES of DEPOSITS of LOCAL FUNDS for the year ended 31st March 1949—concl'd.

	Balance, 1st April 1948	Receipts in 1948-49	Total	Payments in 1948-49	Balance, 31st March 1949
	Rs.	Rs.	Rs.	Rs.	Rs.
Government of Bihar					
District Funds	(a) 1,18,20,090	2,69,41,527	3,87,61,617	2,67,67,490	1,19,94,127
Municipal Funds	(a) 17,80,651	94,84,705	1,12,65,356	92,61,190	20,04,166
Other Funds	(a) 1,74,748	1,48,362	3,23,110	1,18,653	2,04,457
Total Government of Bihar	1,37,75,489	3,65,74,594	5,03,50,083	3,61,47,333	1,42,02,760
Government of Central Provinces and Berar					
District Funds	41,60,228	1,58,00,495	1,99,60,723	1,49,28,218	50,32,505
Municipal Funds	(a) 21,96,915	1,26,45,277	1,48,42,192	1,18,89,713	29,52,476
Other Funds	3,50,290	4,70,536	8,20,826	5,03,202	3,17,624
Total Government of Central Provinces and Berar	67,07,433	2,89,16,308	3,56,23,741	2,73,21,136	83,02,605
Government of Assam					
District Funds	18,32,410	71,51,164	89,83,574	65,03,387	24,80,187
Municipal Funds	2,74,168	20,95,664	23,69,832	16,37,051	7,32,781
Other Funds	22,102	35,33,569	35,55,671	21,38,563	14,17,108
Total Government of Assam	21,28,680	1,27,80,397	1,49,09,077	1,02,79,001	46,30,076
Government of Orissa					
District Funds	33,27,656	81,39,592	1,14,67,248	73,63,807	41,02,441
Municipal Funds	16,64,872	18,55,117	35,19,989	22,46,304	12,73,685
Other Funds	4,26,079	7,60,481	11,86,560	7,48,287	4,38,273
Total Government of Orissa	54,18,607	1,07,55,190	1,61,73,797	1,03,58,398	58,15,399

(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 and to end of 1948-49.

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 86.

	Rs.	Rs.
Aggregate of Debit Balances, 1st April 1948 . . . . .	..	..
Aggregate of Credit Balances, 1st April 1948	3,13,252	..
Net Credit Balance on 1st April 1948		3,13,252
Receipts during 1948-49	23,817	
Withdrawals during 1948-49	1,03,139	
Net withdrawals during 1948-49		79,322
Aggregate of Debit Balances, 31st March 1949 . . . . .		..
Aggregate of Credit Balances, 31st March 1949	2,33,930	..
Net credit Balance on 31st March 1949		2,33,930

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 1949.

	Balance 1st April 1948	1948-49	Total	Payments in 1948-49	Balance, 31st March 1949
	Rs.	Rs.	Rs.	Rs.	Rs.
CENTRAL GOVERNMENT					
Deposits bearing interest—					
Other Deposits	(b)1,34,91,09,748	57,78,78,642	1,92,69,88,390	61,91,23,690	1,30,78,64,700
Deposits not bearing interest—					
Civil Deposits	(b)16,26,76,421	90,21,04,920	1,06,47,81,341	85,57,44,675	20,90,36,666
Other Deposits	(b)23,21,24,589	41,04,12,422	64,25,37,011	40,94,41,397	23,30,95,614
Balance of Coorg	66,85,028	5,30,831	72,15,859	..	72,15,859
Other Accounts (a)	(b)60,13,23,867	15,42,17,576	75,55,41,443	25,98,03,898	49,57,37,545
Transactions connected with the War, 1939	(b)47,62,486	—5,847	47,58,559	26,449	47,30,110
Total	(b)1,00,75,72,311	1,53,72,39,302	2,41,48,32,213	1,52,50,16,419	94,98,15,794
Total Central Government	(b)2,35,66,82,059	2,04,51,38,544	4,40,18,20,603	2,14,41,40,109	2,25,76,80,494
Government of Coorg					
Balance of Coorg	—66,85,028	..	—66,85,028	5,30,831	—72,15,859
Other Accounts (a)	8,334	5,746	14,080	5,876	8,204
Total Government of Coorg	—66,76,694	5,746	—66,70,948	5,36,707	—72,07,655
PROVINCIAL GOVERNMENTS					
Government of Madras					
Civil Deposits	10,66,46,341	39,14,89,435	49,81,35,776	37,31,35,282	12,50,00,494
Other Accounts (a)	(b) 3,37,330	2,33,49,649	2,36,86,988	1,85,98,834	50,88,154
Total Government of Madras	(b)10,69,83,680	41,48,39,084	52,18,22,764	39,17,34,116	13,00,88,648
Government of Bombay					
Civil Deposits	(b) 4,93,86,853	11,10,91,279	16,04,78,132	10,53,22,763	5,51,55,369
Other Accounts (a)	(b) 28,56,224	3,59,38,633	8,87,94,857	7,88,35,402	99,59,455
Total Government of Bombay	(b)5,22,43,077	19,70,29,912	24,92,72,989	18,41,58,165	6,51,14,824
Government of West Bengal					
Civil Deposits	(b)5,62,81,891	42,38,50,196	48,01,32,087	40,96,01,736	7,05,30,351
Other Accounts (a)	(b)5,39,516	32,680	5,72,196	65,295	5,06,901
Total Government of West Bengal	5,68,21,407	42,38,82,876	48,07,04,283	40,96,67,031	7,10,37,252
Government of United Provinces					
Civil Deposits	(b)5,27,29,582	12,47,91,464	17,75,21,046	11,86,35,153	5,88,85,893
Other Accounts (a)	(b)5,52,099	20,57,785	26,09,884	8,31,881	17,78,003
Total Government of United Provinces	5,32,81,681	12,68,49,249	18,01,30,930	11,94,67,034	6,06,63,896

(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.

No. 107—ACCOUNT showing RECEIPTS, PAYMENTS and BALANCES of DEPARTMENTAL, JUDICIAL and OTHER DEPOSITS for the year ended 31st March 1949—*Concl'd.*

	Balance, 1st April 1948	Receipts in 1948-49	Total	Payments in 1948-49	Balance, 31st March 1949
	Rs.	Rs.	Rs.	Rs.	Rs.
Government of East Punjab					
Civil Deposits	2,75,12,183	8,26,25,713	11,01,37,896	6,72,78,164	4,28,59,732
Other Accounts (a)	(b)—44,716	11,10,572	10,65,856	4,85,459	5,80,397
Total Government of East Punjab	2,74,67,467	8,37,36,285	11,12,03,752	6,77,63,623	4,34,40,129
Government of Bihar					
Civil Deposits	(b)2,13,89,081	3,04,83,289	5,18,72,370	2,86,00,490	2,32,71,880
Other Accounts (a)	(b) 66,134	10,83,267	11,49,401	4,33,224	7,16,177
Total Government of Bihar	(b) 2,14,55,215	3,15,66,556	5,30,21,771	2,90,33,714	2,39,88,057
Government of Central Provinces and Berar					
Civil Deposits	(b)1,10,61,286	3,20,15,810	4,30,77,096	3,29,37,749	1,01,39,347
Other Accounts (a)	1,24,22,968	6,00,56,089	7,24,79,057	3,97,88,361	3,26,90,706
Total Government of Central Provinces and Berar	2,34,84,254	9,20,71,899	11,55,56,153	7,27,26,100	4,28,30,053
Government of Assam					
Civil Deposits	61,14,494	2,01,57,907	2,62,72,401	1,31,84,219	1,30,88,182
Other Accounts (a)	(b) 66,635	58,618	1,25,253	65,339	59,914
Total Government of Assam	61,81,129	2,02,16,525	2,63,97,654	1,32,49,558	1,31,48,096
Government of Orissa					
Civil Deposits	44,60,724	1,48,84,445	1,93,45,169	1,37,33,409	55,11,760
Other Accounts (a)	37,88,058	7,41,18,911	7,79,06,969	6,75,58,503	1,03,48,466
Total Government of Orissa	82,48,782	8,90,03,356	9,72,52,138	8,12,91,912	1,59,60,226

(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.

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 the revenue and capital transactions are distributed over the respective heads of revenue and expenditure in the Central and Provincial Accounts and that 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 year ended 31st March 1949

		Credits	Debits
		Rs.	Rs.
A—Gain or Loss by Exchange on—			
Remittances through Reserve Bank . . . . .		..	29,18,261
Postal and Money Order transactions		2,38,416	..
Miscellaneous		11,61,003	..
	TOTAL	13,99,419	29,18,261
Net Loss by exchange during the year			15,18,842
B—Loss by Exchange in respect of Sterling transactions transferred to—			
CENTRAL GOVERNMENT—			
		Rs.	
Railways	{ Capital	41,558	
	{ Revenue	6,516	
Defence Services (Revenue)		2,14,314	
Posts and Telegraphs	{ Capital	1,692	
	{ Revenue	2,256	
Other transactions	{ Capital	13,45,991	
	{ Revenue	94,884	
PROVINCIAL GOVERNMENTS—			
Irrigation	{ Capital	1,012	
	{ Revenue	20	
Electricity Schemes	{ Capital	4,414	
	{ Revenue . . . . .	..
Other transactions	{ Capital	392	
	{ Revenue	44,999	
	Total loss transferred	17,58,048	
Net credits brought to account under this head during the year		2,39,206	
C—Net Gain by Exchange transferred to the head "XLVI—Miscellaneous", vide Account No. 81		—2,39,206	
Balance on 31st March 1949 . . . . .		..	..

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 REPAYED during the year ended 31st March 1949 and the BALANCES of such LOANS, etc., at the commencement and close of the year.

	Balance on 1st April 1948	Amount advanced during the year	Total	Amount repaid during the year	Balance on 31st March 1949	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	(a) 59,58,62,286	31,37,02,875	90,95,65,161	5,37,43,812	85,58,21,349	1,97,59,862
Advances to Foreign Governments	4,76,96,439	75,000	4,77,71,439	4,76,96,439	75,000	31,73,342
Loans to Indian States and Notabilities—						
Loans to Indian States	2,45,88,873	5,38,80,789	7,84,69,662	13,29,634	7,71,40,028	1,10,057
Loans to Notabilities	53,330	..	53,330	234	53,096	..
Total	2,46,42,203	5,38,80,789	7,85,22,992	13,29,868	7,71,93,124	1,10,057
Advances to Crown Representative (b)	(a) 18,56,474	..	18,56,474	9,74,098	8,82,376	40,713
Loans to Local Funds, etc.—						
Loans to Major Port Trusts and Port Funds	4,78,96,166	15,00,000	4,93,96,166	56,54,772	4,37,41,394	3,87,359
Loans to Municipalities	(a) 91,70,732	5,00,000	96,70,732	3,24,530	93,46,202	3,53,910
Regimental and other Loans	2,73,101	52,00,000	54,73,101	6,127	54,66,974	12,290
Loans to District and Other Local Fund Committees.	58,93,269	5,00,000	63,93,269	24,973	63,68,296	2,25,507
Advances to Cultivators	23,07,734	3,23,599	26,31,333	4,49,059	21,82,274	20,373
Advances under Special Laws	(a) 1,12,22,023	50,50,000	1,62,72,023	2,36,039	1,60,35,984	4,29,493
Miscellaneous Loans and Advances	2,75,53,784	2,34,52,524	5,10,06,308	11,23,340	4,98,82,968	11,28,389
Total	10,43,16,809	3,65,26,123	14,08,42,932	78,18,840	13,30,24,092	5,57,327
Loans to Government Servants—						
House Building Advances	719	7,635	8,354	4,660	3,694	130
Advances for the purchase of Motor Conveyances.	(a) 18,61,497	24,74,026	43,35,523	15,08,502	28,27,021	8,070
Advances for the purchase of Other Conveyances.	(a) 7,81,240	17,06,539	24,87,779	10,40,767	14,47,012	8,216
Passage Advances	8,320	4,611	12,931	7,120	5,811	230
Other Advances . . . . .	..	..	..	1,972	-1,972	3,786
Total	26,51,776	(c) 41,92,811	68,44,587	25,63,021	42,81,566	21,032
GRAND TOTAL	77,70,25,987	40,83,77,593	1,18,54,03,585	11,41,26,078	1,07,12,77,507	2,56,62,334

(a) Differs from last year's closing balance by reason of transfers made.

(b) This head has been allowed to continue upto 1937-38 only.

(c) This head has been allowed to continue upto 1937-38 only.

Amounts not included there in.

Section B.—Loans and Advances by the 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 1949 and the Balances of such LOANS, etc. at the commencement and close of the year.

	Balance, 1st April 1948	Amount Advanced	Total	Amount Repaid	Balance, 31st March 1949	Amount of Interest received and credited to Revenue (See Account No. 41)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Government of Coorg						
Loans to Municipalities, Port Funds, etc.—						
Advances to Cultivators	5,153	..	5,153	..	5,153	..
Government of Madras						
Loans to Municipalities, Port Funds, etc.—						
Loans to Presidency Corporations Port Trusts and other Port Funds.	(a) 2,59,46,790	76,25,500	3,35,72,290	1,508,789	3,20,63,501	9,16,025
Loans to Municipalities	(a) 1,19,48,555	17,28,329	1,36,76,884	10,90,963	1,25,85,901	4,76,658
Loans to District and other Local Fund Committees.	16,77,107	31,525	17,08,632	3,19,943	13,88,689	73,114
Loans to Landholders and other Notabilities.	..	..	..	755	—755	..
Advances to Cultivators	(a) 3,38,04,372	2,11,94,252	5,49,98,624	62,56,017	4,87,42,607	4,26,947
Advances under Special Laws	(a) 17,631	26,12,000	26,29,631	2,270	26,27,361	2,715
Loans to Local Boards for Railway Construction.	4,88,299	..	4,88,299	4,88,299	..	8,960
Miscellaneous Loans and Advances	1,84,72,877	6,13,00,707	7,97,73,584	2,88,61,357	5,09,12,227	3,35,218
Total	9,23,55,631	9,44,92,313	18,68,47,944	3,85,28,413	14,83,19,531	22,39,638
Loans to Government Servants—						
House Building Advances . . . . .	..	13,863	13,863	25	13,838	3,263
Advances for purchase of Motor Conveyances	7,60,451	5,63,243	13,23,694	4,91,780	8,31,914	428
Advances for purchase of Other Conveyances	10,189	46,370	56,559	25,581	30,998	6,479
Passage Advances . . . . .	..	..	..	37	—37	..
Other Advances	—1,126	600	—526	836	—1,361	..
Total	7,69,514	6,24,076	13,93,590	5,18,238	8,75,352	10,170
Total Government of Madras	9,31,25,145	9,51,16,389	18,82,41,534	3,90,46,651	14,91,94,883	22,49,808

(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 **REPAID** during the year ended 31st March 1949 and the Balances of such **LOANS**, etc. at the commencement and close of the year—*contd.*

	Balance, 1st April 1948	Amount Advanced	Total	Amount Repaid	Balance, 31st March 1949	Amount of interest received and credited to Revenue (See Account No. 41)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Government of Bombay						
Loans to Municipalities, Port Funds, etc.—						
Loans to Presidency Corporations, Port Trusts and Other Port Funds.	8,47,19,703	..	8,47,19,703	73,50,747	7,73,68,956	36,82,933
Loans to Municipalities	12,14,540	6,16,000	18,30,540	1,02,046	17,28,494	33,313
Loans to District and other Local Fund Committees.	3,20,692	2,25,000	5,45,692	1,22,339	4,23,353	..
Loans to Land holders and other Notabilities.	1,30,148	..	1,30,148	18,027	1,12,121	8,193
Advances to Cultivators	2,12,51,139	3,47,20,493	5,59,71,632	1,00,53,103	4,59,18,529	6,72,710
Miscellaneous Loans and Advances	18,69,282	57,07,224	75,76,506	4,74,096	71,02,410	13,643
Total	10,95,05,504	4,12,68,717	15,07,74,221	1,81,20,358	13,26,53,863	44,10,797
Loans to Government Servants—						
House Building Advances	7,347	3,43	10,827	3,555	7,272	..
Advances for purchase of Motor Conveyances	195,209	3,56,638	5,10,847	1,47,934	3,62,913	1,209
Advances for purchase of Other Conveyances	9,871	26,862	36,733	16,024	20,709	642
Passage Advances	48	..	48	..	48	..
Other Advances . . . . .	..	70,995	70,995	16	70,979	..
Total	2,12,475	4,16,975	6,29,450	1,67,529	4,61,921	1,851
Total Government of Bombay	10,97,17,979	4,16,85,692	15,14,03,671	1,82,87,887	13,31,15,784	44,12,648
Government of West Bengal						
Loans to Municipalities, Port Funds, etc.—						
Loans to Presidency Corporations, Port Trusts and other Port Funds.	1,02,51,020	21,00,000	1,23,51,020	5,37,868	1,18,13,152	80,535
Loans to Municipalities	31,89,525	8,62,539	40,52,064	1,66,871	33,85,193	75,728
Loans to District and other Local Fund Committees.	17,39,194	2,65,000	20,04,194	74,726	19,29,468	21,517
Advances to Cultivators	88,75,945	19,99,535	1,08,75,480	15,03,844	93,71,636	2,49,418
Advances under Special Laws	(a) 4,41,839	9,988	4,51,827	4,731	4,47,096	7,817
Loans and Advances to Displaced persons . . . . .	..	40,91,626	40,91,626	2,83,712	38,07,914	..
Miscellaneous Loans and Advances	(a) 41,76,273	57,69,747	99,46,020	6,93,030	92,52,990	1,04,547
Total	2,86,73,796	1,50,98,435	4,37,72,231	32,64,782	4,05,07,449	5,39,562
Loans to Government Servants—						
House Building Advances	24,923	54,074	78,997	30,466	48,531	1,871
Advances for purchase of Motor Conveyances	1,06,948	1,64,128	2,71,076	48,165	2,22,911	1,209
Advances for purchase of Other Conveyances	391	1,346	1,737	602	1,135	..
Passage Advances	2,193	..	2,193	2,223	—130	275
Other Advances	369	..	369	263	106	..
Total	1,34,824	2,19,548	3,54,372	81,819	2,72,563	4,355
Total Government of West Bengal	2,88,08,620	1,53,17,983	4,41,26,603	33,46,601	4,07,80,012	5,43,917

(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 REPAID during the year ended 31st March 1949 and the Balances of such LOANS etc. at the commencement and close of the year—*contd.*

	Balance, 1st April 1948	Amount Advanced	Total	Amount Repaid	Balance, 31st March 1949	Amount of Interest received and credited to Revenue (See Account No. 41)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Government of United Provinces						
Loans to Municipalities, Port Funds, etc.—						
Loans to Municipalities	2,71,02,018	69,80,338	3,40,82,356	12,49,863	3,28,32,493	6,97,855
Loans to District and other Local Fund Committees.	4,32,808	6,28,388	10,61,196	43,435	10,17,761	15,841
Advances to Cultivators	62,37,077	83,96,790	1,46,33,867	29,00,514	1,17,33,353	1,58,393
Advances under Special Laws	2,49,75,150	1,06,083	2,50,81,233	16,94,110	2,33,87,123	12,77,566
Miscellaneous Loans and Advances	10,29,240	3,21,40,399	3,31,69,639	5,51,101	3,26,18,538	1,58,354
Total	5,97,76,293	4,82,51,998	10,80,28,291	64,39,023	10,15,89,268	23,08,009
Loans to Government Servants—						
House Building Advances	74,335	63,688	1,38,023	29,379	1,08,644	1,057
Advances for purchase of Motor Conveyances	3,65,020	3,16,895	6,81,915	2,00,475	4,81,440	882
Advances for purchase of other Conveyances	9,593	24,370	33,963	10,983	22,980	298
Passage Advances	(a) —80	..	—80	260	—340	..
Other Advances	301	5,667	5,968	6,510	—542	..
Total	(a) 4,49,169	4,10,620	8,59,789	2,47,607	6,12,182	2,147
TOTAL GOVERNMENT OF UNITED PROVINCES	(a) 6,02,25,462	4,86,62,618	10,88,88,080	66,86,630	10,22,01,450	23,10,156
Government of East Punjab						
Loans to Municipalities, Port Funds, etc.—						
Loans to Municipalities	12,77,666	..	12,77,666	1,27,940	11,49,726	53,736
Loans to District and other Local Fund Committees.	300	..	300	300	..	..
Loans to Land-holders and other notabilities	25,000	..	25,000	3,750	21,250	..
Advances to Cultivators	(a) 80,13,312	85,97,396	1,66,10,708	20,84,402	1,45,26,306	44,290
Miscellaneous Loans and Advances	(a) 35,61,248	2,33,78,722	2,69,39,980	13,00,413	2,51,39,567	4,457
Total	1,28,77,526	3,19,76,128	4,48,53,654	40,16,805	4,08,36,849	1,02,483
Loans to Government Servants—						
House Building Advances	28,478	991	29,469	2,327	27,142	13
Advances for purchase of Motor Conveyances	2,02,887	1,98,952	4,01,839	99,643	3,02,196	549
Advances for purchase of Other Conveyances	2,314	11,078	13,392	10,956	2,430	7
Passage Advances . . . . .	..	..	..	1,325	—1,325	..
Total	2,33,679	2,11,021	4,44,700	1,14,251	3,30,449	569
TOTAL GOVERNMENT OF EAST PUNJAB	1,31,11,205	3,21,87,149	4,52,98,354	41,31,056	4,11,67,298	1,03,053

(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 1949 and the Balances of such LOANS, etc. at the commencement and close of the year—*contd.*

	Balance, 1st April 1948	Amount Advanced	Total	Amount Repaid	Balance, 31st March 1949	Amount of Interest received and credited to Revenue (See Account No. 41)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Government of Bihar						
Loans to Municipalities, Port Funds, etc.—						
Loans to Municipalities	16,56,543	2,17,500	18,74,043	1,12,330	17,61,713	39,614
Loans to District and other Local Fund Committees.	(a)35,30,206	4,01,430	39,31,636	4,91,300	34,40,336	1,31,322
Loans to Land-holders and other Notabilities	(a)2,010	..	2,010	355	1,655	126
Advances to Cultivators	54,99,364	33,30,974	88,30,338	6,47,932	81,82,406	1,00,526
Advances under Special Laws	5,26,198	4,07,759	9,33,957	91,577	8,42,380	25,088
Miscellaneous Loans and Advances	5,08,226	62,14,711	67,22,937	55,700	66,67,237	771
Total	1,17,22,547	1,05,72,374	2,22,94,921	13,99,194	2,08,95,727	2,97,447
Loans to Government Servants—						
House Building Advances	13,202	29,304	42,506	8,530	33,976	279
Advances for purchase of Motor Conveyances	1,90,765	3,03,474	4,94,239	1,36,861	3,57,378	148
Advances for purchase of Other Conveyances	3,472	5,613	9,085	4,441	4,644	..
Passage Advances . . . . .	..	1,200	1,200	..	1,200	..
Other Advances . . . . .	..	19,987	19,987	..	19,987	..
Total	2,07,439	3,59,578	5,67,017	1,49,832	4,17,185	427
Total Government of Bihar	1,19,29,986	1,09,31,952	2,28,61,938	15,49,026	2,13,12,912	2,97,874
Government of Central Provinces and Berar						
Loans to Municipalities, Port Funds etc.—						
Loans to Municipalities	1,00,88,005	24,40,000	1,25,28,005	4,66,969	1,20,61,036	3,73,708
Loans to District and other Local Fund Committees.	(a)1,51,817	2,65,000	4,16,817	5,561	4,11,256	5,524
Loans to Land-holders and other Notabilities	6,34,938	1,31,569	7,66,507	3,70,598	3,95,909	87,446
Advances to Cultivators	(a) 1,51,01,427	2,27,04,063	3,78,05,490	1,12,14,031	2,65,91,459	5,16,853
Miscellaneous Loans and Advances	(a) 29,84,698	56,10,154	85,94,852	18,84,526	67,10,326	55,327
Total	(a) 2,89,00,885	3,11,50,786	6,01,11,671	1,39,41,885	4,61,69,986	10,38,858

(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 **REPAID** during the year ended 31st March 1949 and the Balances of such LOANS, etc. at the commencement and close of the year—*contd.*

	Balance, 1st April 1948	Amount Advanced	Total	Amount Repaid	Balance, 31st March 1949	Amount of interest received and credited to Revenue (See Account No. 41)
Government of Central Provinces and Berar— contd.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Loans to Government Servants—						
House Building Advances	15,676	21,753	37,429	6,492	30,937	424
Advances for purchase of Motor Conveyances	1,29,666	1,70,476	3,00,142	1,00,522	1,99,620	965
Advances for purchase of Other Conveyances	14,605	12,283	26,888	9,149	17,739	203
Total	1,59,947	2,04,512	3,64,459	1,16,163	2,48,296	1,592
Total Government of Central Provinces and Berar	2,91,20,832	3,13,55,298	6,04,76,130	1,40,57,848	4,64,18,282	10,40,450
Government of Assam						
Loans to Municipalities, Port Funds, etc.—						
Loans to Municipalities	89,652	5,79,500	6,69,152	7,236	6,61,916	3,908
Loans to District and other Local Fund Committees.	1,15,412	33,668	1,49,080	5,616	1,43,464	2,044
Loans to Land-holders and other Notabilities	1,00,000	5,00,000	6,00,000	5,175	5,94,825	4,000
Advances to Cultivators	15,85,745	54,42,581	70,28,326	2,64,988	67,63,338	10,277
Miscellaneous Loans and Advances	4,226	33,400	37,626	—19,022	56,648	895
Total	18,95,035	65,89,149	84,84,184	2,63,993	82,20,191	21,124
Loans to Government Servants—						
House Building Advances	(a) 2,94,738	2,59,869	5,54,607	94,529	4,60,078	10,130
Advances for purchase of Motor Conveyances	(a) 1,28,060	2,32,343	3,60,403	1,04,439	2,55,964	81
Advances for purchase of Other Conveyances	20,898	13,370	34,268	14,608	19,660	512
Passage Advances	(a) 1,257	933	2,190	732	1,458	..
Other Advances	(a) 12,763	..	12,763	6,284	6,479	114
Total	(a) 4,57,716	5,06,515	9,64,231	2,20,592	7,43,639	10,837
Total Government of Assam	(a) 23,52,751	70,95,664	94,48,415	4,84,585	89,63,830	31,961

(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 REPAID during the year ended 31st March 1949 and the Balances of such LOANS, etc. at the commencement and close of the year—*concl'd.*

	Balance 1st April 1948	Amount Advanced	Total	Amount Repaid	Balance 31st March 1949	Amount of interest received and credited to Revenue (See Account No. 41)
Government of Orissa						
Loans to Municipalities, Port Funds, etc.—						
Loans to Municipalities	60,680	..	60,680	10,055	50,625	2,489
Loans to District and other Local Fund Committees.	1,72,681	..	1,72,681	11,266	1,61,415	4,652
Advances to Cultivators	82,79,799	27,34,073	1,10,13,872	17,13,908	92,99,964	1,34,836
Advances under Special Laws	5,00,561	27,82,500	32,83,061	..	32,83,061	..
Miscellaneous Loans and Advances	46,42,252	32,25,340	78,67,592	33,40,100	45,27,492	72,166
Total	1,36,55,973	87,41,913	2,23,97,886	50,75,329	1,73,22,557	2,14,122
Loans to Government Servants—						
House Building Advances	33,807	18,058	51,865	11,592	40,273	382
Advances for the purchase of Motor Conveyances.	73,835	2,27,954	3,01,789	91,389	2,10,400	1,580
Advances for purchase of Other Conveyances	9,499	24,980	34,479	15,794	18,685	119
Other Advances . . . . .	..	2,400	2,400	..	2,400	..
Total	1,17,141	2,73,392	3,90,533	1,18,775	2,71,758	2,031
Total Government of Orissa	1,37,73,114	90,15,305	2,27,88,419	51,94,104	1,75,94,315	2,16,153

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 (vi) 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 279, and the explanatory note at page 288 all transactions in England relating to the Defence Services are passed on to India under the Sub-Major Heads A to D of Major Head 58/XLVII and Major Head '86-Defence Capital Outlay'.

No. 111.—ABSTRACT STATEMENT showing in respect of Remittances between ENGLAND and INDIA the transactions during the year ended 31st March 1949 and the Balance unadjusted at the commencement and close of the year.

	UNADJUSTED BALANCE		TRANSACTIONS IN 1948-49				UNADJUSTED BALANCES	
	1st APRIL 1948		INDIA		ENGLAND		31st MARCH 1949	
	Debits	Credits	Debits (Payments)	Credits (Receipts)	Debits (Payments)	Credits (Receipts)	Debits	Credits
	£	£	£	£	£	£	£	£
A—ACCOUNTS WITH THE SECRETARY OF STATE								
I—ITEMS ADJUSTABLE IN INDIA—								
Revenue and Expenditure met from Revenue—								
Civil . . . . .	..	130	710,138	1,732,115	1,732,115	710,138	..	130
Posts and Telegraphs . . . . .	..	..	..	50	50	..	..	..
Defence Services . . . . .	..	..	96,712	6,137,688	6,137,688	96,712	..	..
Capital Accounts outside the Revenue Account—								
Civil . . . . .	..	..	..	..	..	..	..	..
Defence Services . . . . .	..	..	..	1,170,816	1,170,816	..	..	..
Net Disbursement on behalf of the Coorg Administration.	..	..	..	254	254	..	..	..
Net Disbursements on behalf of Railways.	..	..	..	12,517	12,517	..	..	..
Account with the Government of Pakistan.	2,188	..	..	..	16,210	..	18,398	..
TOTAL I—Items Adjustable in India—Carried over.	2,188	130	806,850	9,053,440	9,060,650	806,850	18,398	130

No. 111.—ABSTRACT STATEMENT showing in respect of Remittances between ENGLAND and INDIA the transactions during the year ended 31st March 1949 and the BALANCES unadjusted at the commencement and close of the year—*contd.*

	UNADJUSTED BALANCES		TRANSACTIONS IN 1948-49				UNADJUSTED BALANCES	
	1ST APRIL 1948		INDIA		ENGLAND		31ST MARCH 1949	
	Debits	Credits	Debits (Payments)	Credits (Receipts)	Debits (Payments)	Credits (Receipts)	Debits	Credits
	£	£	£	£	£	£	£	£
Brought forward	2,188	130	806,850	9,053,440	9,069,650	806,850	18,398	130
A—ACCOUNTS WITH THE SECRETARY OF STATE—<i>contd.</i>								
I—ITEMS ADJUSTABLE IN INDIA—<i>contd.</i>								
Net Disbursements on behalf of Provincial Governments—								
Government of Madras . . . . .	..	..	..	14,356	14,356	..	..	..
Government of Bombay . . . . .	..	..	..	14,024	20,313	..	6,299	..
Government of West Bengal . . . . .	..	..	..	176	176	..	..	..
Government of United Provinces . . . . .	..	..	..	14,928	14,928	..	..	..
Government of East Punjab . . . . .	..	..	..	—190	—190	..	..	..
Government of Bihar . . . . .	..	..	..	6,878	6,878	..	..	..
Government of Central Provinces and Berar . . . . .	..	..	..	4,425	4,425	..	..	..
Government of Assam . . . . .	..	..	..	6,969	6,969	..	..	..
Government of Orissa . . . . .	..	..	..	..	..	..	..	..
TOTAL	2,188	130	806,850	9,115,006	9,137,505	806,850	24,687	130
Remittances: Miscellaneous Accounts between England & India—								
Postal and Money Order Transactions with Colonial Administrations . . . . .	..	..	912,917	..	..	912,917	..	..
Capital Outlay on Schemes of State Trading—								
Purchases of Food Department . . . . .	..	5,535	..	..	—128	..	..	5,663
Capital outlay on Industrial Developments Fertilizer Factory, Sindri	34,259	..	..	..	..	..	34,259	..
Payments authorised on I.A.F.A. 602 . . . . .	..	..	..	26,934	26,934	..	..	..
Encashment of Indian Post Office Cash Certificates . . . . .	..	..	..	..	..	..	..	..
Purchases in the U.S.A. and Dominions, etc. . . . .	..	18,391	..	7,309	7,309	..	..	18,391
Exchange Adjustments on Remittance Transactions . . . . .	..	..	..	..	..	..	..	..
Miscellaneous—								
Civil . . . . .	..	479,981	185,904	111,831	547,786	140,520	1,558	..
Defence Services . . . . .	..	1,467,130	6,978,525	10,946,743	12,460,269	6,979,051	45,870	..
TOTAL—Miscellaneous Accounts between England and India	34,259	1,971,037	8,077,346	11,092,617	13,042,170	8,032,488	81,687	24,064
TOTAL—Item adjustable in India—Carried over	36,447	1,971,167	8,884,196	20,207,623	22,179,675	8,839,338	106,374	24,184

(a) Differs from the last year's closing balance by reason of correction since made. See also para 2 of the note on page 211.

No. 111.—ABSTRACT STATEMENT showing in respect of Remittances between ENGLAND and INDIA the transactions during the year ended 31st March 1949 and the BALANCES unadjusted at the commencement and close of the year—*contd.*

	UNADJUSTED BALANCES		TRANSACTIONS IN 1948-49				UNADJUSTED BALANCES	
	1ST APRIL 1948		INDIA		ENGLAND		31ST MARCH 1949	
	Debits	Credits	Debits (Payments)	Credits (Receipts)	Debits (Payments)	Credits (Receipts)	Debits	Credits
	£	£	£	£	£	£	£	£
Brought forward	36,447	1,971,167	8,884,196	20,207,623	22,179,675	8,839,338	106,374	24,184
A—ACCOUNTS WITH THE SECRETARY OF STATE.								
II—ITEMS ADJUSTABLE IN ENGLAND—								
Remittance: Miscellaneous Accounts between England and India. Effects of deceased British India Officers and men.	..	28,373	..	3,961	2,818	..	..	29,516
Light Dues payable to the Board of Trade.	..	3,063	60	3,536	2,964	..	..	3,575
Remittances by British Troops for payment to the British Post Office.	9,710	..	715	..	—21,431	..	..	11,006
Casual remittances for payment by the India Office.	..	..	..	..	..	..	..	..
National Health Insurance Contributions.	..	21,207	79	569	..	..	..	21,697
Payments authorised on A.F.O. 1706 (Air Ministry).	7,383	..	514	..	..	6,189	1,708	..
Pensions, etc., issued on behalf of the War Office.	9,956	..	25,934	287	..	10	35,593	..
Pensions, etc., issued on behalf of the Admiralty.	786	..	582	..	..	195	1,173	..
Pensions, etc., issued on behalf of His Majesty's Paymaster-General.	7,811	..	4,942	..	..	1,547	11,206	..
Postal and Money Order Transactions with the United Kingdom.	378,498	..	620,466	216,932	—593,048	..	188,984	..
Bills of Exchange drawn on the Admiralty—								
Civil	..	..	135,000	..	..	97,500	37,500	..
Board of Trade Transport	18,553	..	1,070	38	..	..	19,585	..
Balances of Indian Shipping Masters' Accounts.	10,496	..	6,490	3,560	..	3,971	9,455	..
Bills drawn on account of African Protectorates and the Emigration of Coolies.	..	2,877	22,104	..	..	658	18,569	..
Maternity benefit paid in India	149	..	4	..	..	136	17	..
Payments chargeable to the Ministry of Pensions.	61,474	..	57,671	2,454	..	40,786	75,905	..
Dominion Officers serving in India.	139	..	..	..	..	139	..	..
Sterling Family Pension Funds—								
I.C.S. family pension fund (transferred).	..	10,185	2,324	6,610	4,632	..	..	9,839
Indian Civil Services Family Pension Fund (Untransferred).	5,213	..	3,938	4,285	..	..	4,866	..
Superior Services (India) Family Pension Fund (transferred).	..	1,599	51	1,171	1,120	..	..	1,599
Indian Military Service Family Pension Fund.	253	..	6,761	1,183	—5,577	..	254	..
Indian Military Widows' and Orphans' Fund.	..	534	2,705	6,919	4,408	..	..	340
Recoverable War Expenditure	36,151,500	..	..	36,151,500	..	..	..	..
Purchases in India on behalf of Dominions and other Foreign Governments.	171,100	..	128,789	220	..	169,243	130,426	..
Maintenance of British and Foreign Evacuees.	224,293	..	2,919	558	..	24,960	201,694	..
Casual remittances for payment by India Office.	497	..	..	..	..	..	497	..
Miscellaneous—								
Civil.	2,054,325	..	56,268	18,132	26,337	285,855	1,832,943	..
Defence Services	8,356,368	..	1,777,754	105,762	1,410,467	8,517,216	2,921,611	..
TOTAL—II—Items adjustable in England.	47,468,504	67,838	2,857,140	36,527,677	832,690	9,148,405	5,491,986	77,572
Total—A—Accounts with the Secretary of State for India—								
Carried over	47,504,951	2,039,005	11,741,336	56,735,300	23,012,265	17,987,743	5,598,360	101,756

(a) Differs from the last year's closing balance by reason of correction since made. See also para 3 of the note on page 311.

N. to V.—Debt, Deposits, Advances, etc.

No. 111.—ABSTRACT STATEMENT showing in respect of Remittances between ENGLAND and INDIA the transactions during the year ended 31st March 1949 and the balances unadjusted at the commencement and close of the year—*contd.*

	UNADJUSTED BALANCES		TRANSACTIONS IN 1948-49				UNADJUSTED BALANCES	
	1st APRIL 1948		INDIA		ENGLAND		31st MARCH 1949	
	Debits	Credits	Debits (Payments)	Credits (Receipts)	Debits (Payments)	Credits (Receipts)	Debits	Credits
	£	£	£	£	£	£	£	£
Brought forward	47,504,951	2,039,005	11,741,336	56,735,300	23,012,365	17,987,743		101,756
B—ACCOUNTS WITH THE HIGH COMMISSIONER FOR INDIA								
I—Items adjustable in India—								
Revenue and Expenditure met from Revenue—								
Civil . . . . .	..	8,277	317,445	2,558,771	2,545,189	317,836	..	22,250
Posts and Telegraphs . . . . .	..	..	42	97,245	97,245	42	..	..
Defence Services . . . . .	..	..	9,512	3,207,488	3,207,488	9,512	..	..
Capital Accounts outside the Revenue Account—								
Civil . . . . .	..	..	..	101,812	115,048	..	13,236	..
Posts and Telegraphs . . . . .	..	..	..	73,000	73,000	..	..	..
Defence Services . . . . .	..	..	..	19,309	19,309	..	..	..
Net Disbursements on behalf of the Coorg Administration.	..	..	..	3,133	3,133	..	..	..
Net Disbursements on behalf of Railways.	..	..	..	2,060,391	2,060,391	..	..	..
Net Disbursements on behalf of Provincial Governments—								
Government of Madras . . . . .	..	..	..	757,208	757,208	..	..	..
Government of Bombay . . . . .	..	..	..	367,467	367,467	..	..	..
Government of West Bengal . . . . .	..	..	..	33,482	33,482	..	..	..
Government of United Provinces.	..	..	..	410,655	410,655	..	..	..
Government of East Punjab . . . . .	..	..	..	42,314	42,314	..	..	..
Government of Bihar . . . . .	..	..	..	233,340	233,340	..	..	..
Government of Central Provinces and Berar.	8	..	..	185,984	185,886	..	..	90
Government of Assam . . . . .	..	..	..	91,966	91,966	..	..	..
Government of Orissa . . . . .	..	..	..	33,619	33,619	..	..	..
Total Carried over	8	8,277	328,999	10,277,184	10,276,740	327,390	13,236	22,340
	47,504,951	2,039,005	11,741,336	56,735,300	23,012,365	17,987,743	5,598,300	101,756

No. 111.—ABSTRACT STATEMENT showing in respect of Remittances between ENGLAND and INDIA the transactions during the year ended 31st March 1949 and the BALANCES unadjusted at the commencement and close of the year—*contd.*

	UNADJUSTED BALANCES		TRANSACTIONS IN 1948-49				UNADJUSTED BALANCES	
	1ST APRIL 1948		INDIA		ENGLAND		31ST MARCH 1949	
	Debits	Credits	Debits (Payments)	Credits (Receipts)	Debits (Payments)	Credits (Receipts)	Debits	Credits
	£	£	£	£	£	£	£	£
Brought forward	47,504,951	2,039,005	11,741,336	56,735,300	23,012,365	17,987,743	5,598,360	101,756
B—ACCOUNTS WITH THE HIGH COMMISSIONER FOR INDIA—<i>contd.</i>								
I—Items adjustable in India—<i>concl.</i>								
Remittance: Miscellaneous Accounts between England and India—								
Indian Civil Service Provident Fund.	8	8,277	326,999	10,277,184	10,276,740	327,390	13,236	22,340
Indian Civil Service (Non-European Members) Provident Fund.	..	610	4,735	..	—2	5,374	..	1,251
Recoveries on account of Motor Car Advances—Civil.	..	237	115	..	..	175	..	297
Defence Services	..	444	104	2,024	2,191	621	..	794
Capital outlay on State Trading Scheme.	58,222	..	113	1,327	1,327	113	..	..
Capital outlay on War Schemes.	1,118,701	..	..	61,931,131	61,883,428	..	10,519	..
Capital outlay on Industrial Development—Fertilizer Factory, Sindri.	66,655	..	..	1,877,977	1,933,104	..	1,118,701	..
General Provident Fund—								
Civil	..	1,661	2,619	843	843	2,604	..	1,645
Defence Services	20	..	1,392	71	71	1,412	..	..
Sundry Provident Funds—								
Civil	..	712	2,738	3,260	3,032	2,701	..	903
Defence Services	622	..	6,390	2,707	2,271	6,608	..	32
Vizagapatam Port	..	..	..	..	..	..	..	..
Passage Advances to Govt. Officers.	75	..	15	..	..	19	71	..
Superior Services (India) Family Pension Fund (Untransferred).	83	..	578	7,301	7,301	578	83	..
India Supply Mission in U. S. A.	..	..	..	48,176,249	48,176,249	..	..	..
Other Central Government Departments—								
Capital Outlay on Civil Aviation.	83	..	..	53,746	53,646	..	..	17
Stores construction of Irrigation Works.	..	..	..	..	5,643	..	5,643	..
Stores for Military Engineer Services.	..	..	..	24,837	24,837	..	..	..
Stores for Lighthouses & Light Ships	30	..	..	..	..	..	30	..
Capital Stores for Salt Works.	1,438	..	..	307	403	..	1,534	..
Concession Passages—								
Civil	4,864	..	..	422	1,611	..	6,053	..
Defence Services	120	..	..	2,741	2,716	..	95	..
Passage Rebates—								
Civil	52	..	..	..	..	15	37	..
Defence	..	..	..	..	..	..	..	..
Stores charged to Local Funds and Indian States.	19,899	..	..	22,975	17,799	..	14,723	..
Interim Fisheries	834	..	..	..	..	..	834	..
Encashment of Indian Post Office Cash Certificates	..	..	..	42,702	42,702	..	..	..
Stores diverted from Burma	..	..	..	..	..	..	..	..
Stores for Road Development.	68,122	..	..	312,727	265,767	..	21,162	..
Defence Capital Expenditure—								
Purchase of Naval Vessels	..	..	..	736,500	736,500	..	..	..
Purchase of Aircraft etc.	..	..	..	666,624	666,624	..	..	..
Stores for Broadcasting	12	..	..	..	..	..	12	..
Miscellaneous—								
Civil	..	1,706,817	9,518,433	3,316,201	3,392,265	9,520,173	..	1,632,493
Defence Services	1,552	..	112,109	2,345,986	2,348,579	112,035	4,219	..
Pay and Pensions debitible to Local Funds, etc.	546	..	..	2,856	3,418	..	1,108	..
Stores for Mints (Copper)	39,938	..	..	323	..	..	39,615	..
Total—Miscellaneous Accounts between England and India.	1,381,868	1,710,481	9,649,341	119,531,837	119,572,325	9,652,428	1,346,261	1,637,433
Total—I—Items adjustable in India carried over	1,381,876	1,718,758	9,976,340	129,809,021	129,849,065	9,979,818	1,359,457	1,659,773
	47,504,951	2,039,005	11,741,336	56,735,300	23,012,365	17,987,743	5,598,360	101,756

N. to V.—Debt, Deposits, Advances, etc.

No. 111.—ABSTRACT STATEMENT showing in respect of Remittances between ENGLAND and INDIA the transactions during the year ended 31st March 1949 and the BALANCES unadjusted at the commencement and close of the year—concl'd.

	UNADJUSTED BALANCES		TRANSACTIONS IN 1948-49				UNADJUSTED BALANCES	
	1st APRIL 1948		INDIA		ENGLAND		31st MARCH 1949	
	Debits	Credits	Debits (Payments)	Credits (Receipts)	Debits (Payments)	Credits (Receipts)	Debits	Credits
Brought forward	£ 47,504,951	£ 2,039,605	£ 11,741,336	£ 56,735,300	£ 23,012,365	£ 17,987,743	£ 5,598,360	£ 101,756
II—Items adjustable in England—	1,381,876	1,718,758	9,976,340	129,809,021	129,849,065	9,979,818	1,359,457	1,659,773
Remittance: Miscellaneous Accounts between England and India—	..	..	60,071	48,319	..	..	11,752	..
Postal and Money Order transactions with the United Kingdom.	..	..	..	..	..	..	..	..
Miscellaneous—								
Civil	(b) 186,090	..	123,884	5,711	938	139,337	165,864	..
Defence Services	122	..	197	..	..	—232	551	..
Total II—Items adjustable in England.	186,212	..	184,152	54,030	938	139,105	178,167	..
Total B—Accounts with the High Commissioner for India.	1,568,088	1,718,758	10,160,492	129,863,051	129,850,003	10,118,923	1,537,624	1,659,773
Total—Remittance Account Between England and India.	49,073,039	3,757,763	21,901,828	186,598,351	152,862,368	28,106,666	7,135,984	1,761,529
Total—Remittance Account in Rupees.	..	..	(a) 29,20,24,383	(a) 2,48,79,78,014	(a) 2,03,81,64,908	(a) 37,47,55,548	..	..

(e) The total debits and total credits in this account differ from the corresponding amounts shown in Account No. 4 on account of—

	Debit	Credit
1. Difference being rectified subsequently	93,984	8,072
2. Difference due to rounding	10	3
Total	93,994	8,075

(b) Differs from the last year's closing balance by reason of correction since made. See also para 3 of the Note on page 311.

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 flotation 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 1st April 1948		Transactions in 1948-49				Amount outstanding on 31st March 1949	
		India		England			
Cr. Rs.	Dr. Rs.	Cr. Rs.	Dr. Rs.	Cr. Rs.	Dr. Rs.	Cr. Rs.	Dr. Rs.
..	2,11,10,976	3,33,33,333	1,71,35,88,705	1,69,20,33,310	..	..	*93,33,037

* Represents amounts repaid by the Secretary of State on 31st March, 1949 against which opposite payment in India was adjusted by the Reserve Bank of India early in 1949-50, and also net loss/gain on India Stock acquired under special arrangements, adjustment of which was effected in a subsequent year.

No. 113—STATEMENT showing the DISTRIBUTION between Charged and Voted of the Expenditure of the

Heads of Expenditure	Central Government		Government of Madras		Government of Bombay		Government of West Bengal		Government of United Provinces	
	Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>N.—Public Debt</i>										
I.—Permanent Debt	..	..	..	..	200	..	..	..	400	..
II.—Floating Debt	..	..	..	..	..	..	..	..	..	..
III.—Loans from the Central Government.	..	..	..	..	79,70,045	..	..	..	..	..
<i>P—Deposits and Advances.</i>										
Part I—Deposits bearing Interest—										
(A) Reserve Funds—										
Depreciation Reserve Fund— Railways.	..	17,28,22,521	..	..	..	..	..	..	..	..
Reserve Fund Railways.	..	4,47,502	..	..	..	..	..	..	..	..
Railway Betterment Fund.	..	2,32,57,612	..	..	..	..	..	..	..	..
Part II—Deposits not bearing interest—										
(B) Reserve Funds—										
Provincial Road Fund.	..	..	..	..	12,90,369	..	..	..	..	..
Depreciation Reserve Fund—										
Government Presses	..	..	..	..	..	..	..	71,700	..	..
(C) Other Deposits Accounts—										
Subventions from Central Road Fund.	..	..	..	..	..	..	..	..	2,47,062	..
Part III—Advances not bearing interest—										
Advances Repayable	..	1,52,93,199	..	44,03,279	..	1,26,20,880	..	15,48,997	..	8,09,815
Coinage Accounts	..	2,60,86,493	..	..	..	..	..	..	..	..
<i>Q—Loans and Advances by the Central Government—</i>										
Advances to Provincial Governments.	31,37,02,875	..	..	..	..	..	..	..	..	..
Loans to Foreign Governments.	..	7,00,000	..	..	..	..	..	..	..	..
Loans to Indian States	..	5,38,80,789	..	..	..	..	..	..	..	..
Loans to Local Funds, etc.	..	3,66,26,123	..	..	..	..	..	..	..	..
Loans to Government servants.	..	(a)41,92,811	..	..	..	..	..	..	..	..
<i>R—Loans and Advances by the Provincial Governments—</i>										
Loans to Municipalities, Port Funds, etc.	..	..	..	9,44,92,313	..	4,12,68,717	..	1,50,98,435	..	4,82,51,908
Loans to Government Servants.	..	..	..	6,24,076	..	4,16,976	..	2,19,548	..	4,10,620
Total	92,875	32,25,62,05		9,95,19,668	92,80,614	5,43,06,572	..	1,69,38,690	2,47,662	4,90,62,430

(a) See foot note (a) below Account No. 109 on Page 344

No. 114—STATEMENT showing the CASH BALANCES at the commencement and at the close of the year ended 31st March 1949.

	Balance, 1st April 1948	Balance, 31st March 1949		Balance, 1st April 1948	Balance, 31st March 1949
CENTRAL GOVERNMENT	Rs.	Rs.		Rs.	Rs.
INDIA			Government of United Provinces—		
<i>Cash in District Treasuries—</i>			Cash in District Treasuries	3,67,259	9,03,038
India General	(a)—72,92,694	5,88,16,167	Cash in Reserve Bank and its Branches	1,96,10,374	86,10,172
Coorg	79,766	—2,19,438	Total Government of United Provinces	1,99,77,633	95,13,205
Bombay	—1,44,760	62,47,060	Government of East Punjab—		
Bihar	—15,21,865	—16,30,200	Cash in District Treasuries	12,77,409	14,19,523
Central Provinces and Berar	—3,07,400	5,53,800	Cash in Reserve Bank and its Branches	—71,81,640	—3,08,32,874
Assam	—8,53,694	—21,13,000	Total Government of East Punjab	—59,04,231	—2,94,13,351
Orissa	—14,21,993	—18,65,800	Government of Bihar—		
Total Cash in District Treasuries	—1,14,62,640	5,97,88,589	Cash in District Treasuries	7,36,125	14,70,608
Cash in Reserve Bank and its Branches	2,74,85,04,641	1,84,88,46,495	Cash in Reserve Bank and its Branches	38,71,036	—34,29,183
Total India	2,73,70,42,001	1,90,86,35,084	Total Government of Bihar	46,07,161	—19,58,575
England			Government of Central Provinces and Berar—		
Secretary of State	£ 663,999	£ 542,866	Cash in District Treasuries	11,52,608	13,15,126
High Commissioner	796,560	713,581	Cash in Reserve Bank and its Branches	87,01,134	3,70,51,330
Total England	1,460,559	1,256,447	Total Government of Central Provinces and Berar.	98,53,742	3,83,66,456
Total England converted into Rs. at £ 1 = Rs. 13½.	1,94,74,129	1,67,52,619	Government of Assam—		
Total Central Government	2,75,65,16,130	1,92,53,87,703	Cash in District Treasuries	15,31,804	16,00,620
PROVINCIAL GOVERNMENTS			Cash in Reserve Bank and its Branches	2,17,30,626	2,07,15,254
Government of Madras—			Total Government of Assam	2,32,62,430	2,22,15,874
Cash in District Treasuries	80,89,840	44,73,724	Government of Orissa—		
Cash in Reserve Bank and its Branches	—1,73,72,120	3,02,86,877	Cash in District Treasuries	4,56,217	68,74,550
Total Government of Madras	—92,82,280	3,47,60,601	Cash in Reserve Bank and its Branches	1,64,08,878	1,45,09,032
Government of Bombay—			Total Government of Orissa	1,68,65,095	2,13,83,582
Cash in District Treasuries	54,12,085	80,38,492			
Cash in Reserve Bank and its Branches	—2,75,10,524	—3,69,51,624			
Total Government of Bombay	—2,20,98,439	—2,89,13,132			
Government of West Bengal—					
Cash in District Treasuries	—6,22,732	11,32,608			
Cash in Reserve Bank and its Branches	3,47,15,852	9,88,74,081			
Total Government of West Bengal	3,40,93,120	10,00,06,689			

(a) Differs from last year's closing balance due to rounding.