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GOVERNMENT OF ANDHRA PRADESH

FINANCE ACCOUNTS

1960-61



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GOVERNMENT OF ANDHRA PRADESH

FINANCE ACCOUNTS, 1960-61.

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FINANCE ACCOUNTS OF THE GOVERNMENT OF
ANDHRA PRADESH FOR THE YEAR 1960-61.

CERTIFICATE OF THE COMPTROLLER AND AUDITOR-GENERAL OF INDIA.

This compilation containing the Finance Accounts of the Government of Andhra Pradesh for the year 1960-61 presents the accounts of the receipts and outgoings of the Government for the year, together with the financial results disclosed by the revenue and capital accounts, the accounts of the public debt and the liabilities and assets as worked out from the balances recorded in its books. It supplements the accounts separately presented in the form of Appropriation Accounts for each Grant.

These accounts which as Comptroller and Auditor-General I am required to prepare, have been prepared and examined under my direction in accordance with the provisions of the Government of India (Audit and Accounts) Order, 1936, as adapted under the India (Provisional Constitution) Order, 1947, read with Article 149 of the Constitution of India. It is to be noted that the Comptroller and Auditor-General's responsibility for the audit of the accounts of the Government does not at present extend in full to the audit of the accounts of revenue, but I am satisfied, on the best information available that the accounts of revenue included in the Finance Accounts herewith presented give a correct statement of the sums brought to account. Subject to these observations and also to those contained in this compilation as well as in the Audit Report, 1962, the accounts now presented are correct statements of the receipts and outgoings of the Government for the year 1960-61.

NEW DELHI,

A. K. ROY,

The.....

Comptroller and Auditor-General of India.

THE HISTORY OF THE
CITY OF BOSTON

FROM THE FIRST SETTLEMENT TO THE PRESENT TIME

The first settlement of the city of Boston was made in the year 1630, by a company of Puritan settlers, who came from England, and were led by John Winthrop. They settled on the island of Boston, and built a fort, and a church, and a school, and a town. The city grew rapidly, and by the year 1690, it was one of the largest and most important cities in the New England colonies. It was the seat of the Massachusetts government, and the center of the Puritan movement. It was also the site of the first American Revolution, and the birthplace of the United States. The city has since grown into one of the largest and most important cities in the world, and it is still the center of the Puritan movement.

THE HISTORY OF THE
CITY OF BOSTON

FINANCE ACCOUNTS, GOVERNMENT OF ANDHRA PRADESH

A. GENERAL FINANCE ACCOUNTS.

I. REVIEW.

INTRODUCTORY.

I. The accounts of the Government of Andhra Pradesh are kept in three parts:—

Part I.—Consolidated Fund.

Part II.—Contingency Fund.

Part III.—Public Account.

In Part I of the Account, there are three main divisions, namely—

- (1) Revenue ;
- (2) Capital ; and
- (3) Debt (comprising Public Debt, Loans and Advances and Inter-State Settlement).

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 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. It also includes receipts of a capital nature intended to be applied as a set-off against capital expenditure. The third division comprises loans raised by Government—Loans of a purely temporary nature classed as “Floating Debt” (such as Treasury Bills and Ways and Means Advances) as well as other loans classed as “Permanent Debt” and “Loans and Advances made by Government,” together with repayments of the former and recoveries of the latter. It also includes Inter-State Settlements.

In Part II of the Account are recorded the transactions connected with the Contingency Fund set up by the Government of Andhra Pradesh under Article 267 (2) of the Constitution of India.

In Part III of the Account, there are two main divisions, namely—

- (1) Debt (Other than those included in Part I) and Deposits; and
- (2) Remittances.

The first division comprises receipts and payments, other than those falling under Debt heads pertaining to Part I, in respect of which Government incurs a liability to repay the moneys received or has a claim to recover the amounts paid, together with repayments of the former and recoveries of the latter. The second division embraces all merely adjusting heads, under which appear remittances of cash between treasuries and transfers between different accounting circles. The initial debits or credits to the heads in this division are cleared eventually by corresponding receipts or payments either within the same circle of account or in another account circle.

The transactions included in these accounts represent mainly the actual cash receipts and disbursements during the financial year ending 31st March, 1961, 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 the true state of affairs of Government commercial undertakings run on commercial principles. The detailed accounts of this class of undertakings are, therefore, maintained outside the regular accounts in proper commercial form and these accounts are subjected to a suitable audit check by the Indian Audit and Accounts Department.

2. *Sections and Heads of Accounts.*—Within each of the divisions mentioned above, the transactions are grouped into Sections which are further sub-divided into Major heads of Account. The Sections are distinguished by letters of the alphabet, a single letter denoting the revenue portion and a double letter denoting the capital portion of a particular category of transaction, e.g., Section A denotes the revenue (and expenditure) grouped as “Principal heads of Revenue” and Section AA denotes the capital expenditure on works connected therewith. The Major heads in the revenue and capital divisions are numbered serially, Roman numerals being employed on the receipt side and Arabic on the disbursement side. No numbering is adopted for the Contingency Fund and for Debt, Deposit and Remittance heads, though these are also arranged in Sections.

The Major heads are sub-divided into Minor heads and the Minor heads into Sub-heads and detailed heads. Under each of these heads, the expenditure is shown distributed between charged and voted. The Major, Minor and Sub-heads prescribed for the classification of expenditure in the general accounts are not necessarily identical with the Grants, Sub-heads and other units of allotments which are selected by the Finance Department for Demands for Grants and the Appropriation Accounts; but in general, a certain degree of correlation is maintained between the Demands for Grants and the Appropriation Accounts on the one hand and the Finance Accounts on the other.

3. *Balances and Reserves.*—The accounts work from balance to balance, these balances working upto the general cash balance, a portion of which is kept in the treasuries within the State while the rest is deposited with the Reserve Bank of India. Apart from these cash balances are the Cash Balance Investment Account and other Special Reserves invested outside the general cash balance of Government. Most of these Reserves are invested in treasury bills and other short-term securities of the Government of India.

4. The figures of actuals shown in these accounts are net, after taking into account the recoveries, although the Demands presented to the Legislature and the Appropriation Accounts are for gross expenditure and exclude all credits and recoveries, which are otherwise taken as reduction of expenditure.

SUMMARY OF THE TRANSACTIONS FOR 1960-61.

5. A summary of the transactions during the year under report is given in the subjoined statement.

Receipts	Actuals		Disbursements.	Actuals	
	1959-60	1960-61		1959-60	1960-61
(1)	(2)	(3)	(4)	(5)	(6)
<i>(In rupees crores).</i>					
PART I—CONSOLIDATED FUND.					
1. Revenue.					
<i>Direct Demands on the Revenue—</i>					
† Union Excise Duties	..	6.15	6.21 Union Excise Duties	..	..
Taxes on Income other than Corporation Tax	..	6.45	Taxes on Income other than Corporation Tax	..	*
Estate Duty	..	0.22	Estate Duty	..	..
† Taxes on Railway Fares	..	1.16	Taxes on Railway Fares	..	..
Land Revenue	..	11.30	Land Revenue	..	2.17
State Excise Duties	..	7.62	State Excise Duties	..	0.58
Stamps	..	3.21	Stamps	..	0.19
Forest	..	3.06	Forest	..	1.03
					1.16

Forest	..	..	3.55	Forest	..	..	1.03	1.16	0.19	0.19
(2) Registration	..	..	0.98	Registration	..	..	0.21	0.25		
Taxes on vehicles	..	..	2.56	Taxes on vehicles	..	..	0.58	0.85		
Sales Tax	..	..	11.66	Sales Tax	..	..	0.48	0.55		
Other Taxes and Duties	..	..	2.05	Other Taxes and Duties	..	..	0.68	0.81		
Total, Principal Heads	..	..	56.35	58.45	Total, Direct Demands	..	5.92	7.63		
Irrigation—										
Net Receipts	..	..	-1.47	-1.18	Irrigation	..	5.41	4.54		
Debt Services	..	..	1.57	0.92	Debt Services	..	-1.61	-1.85		
Civil Administration	..	..	9.24	12.08	Civil Administration	..	44.71	52.84		
Civil Works, Multi-purpose River Schemes and Miscellaneous Public Improvements..	..	..	2.02	0.93	Civil Works, Multi-purpose River Schemes and Miscellaneous Public Improvements	..	7.17	7.80		
Electricity Schemes—										
Net Receipts	..	..	1.63	2.12	Electricity Schemes	..	3.53	3.59		
Miscellaneous	..	..	3.98	3.45	Miscellaneous	..	5.56	5.76		
Contributions and Miscellaneous Adjustments between Central and State Governments ..	..	..	5.93	6.53	Contributions and Miscellaneous Adjustments between Central and State Governments	..	..	..		
Extraordinary items	..	..	2.70	1.99	Extraordinary items	..	3.94	4.67		
Total, Revenue Receipts	..	..	81.95	85.29	Total, Expenditure on Revenue Account	..	74.63	84.98		
Surplus (+)	..	..	+7.32	+0.31						
Deficit (-)	..	..								

SUMMARY OF THE TRANSACTIONS FOR 1960-61—(Contd.)

Receipts	Actuals		Disbursements	Actuals	
	1959-60	1960-61		1959-60	1960-61
(1)	(2)	(3)	(4)	(5)	(6)
<i>(In rupees crores.)</i>					
2. Capital.					
Capital Expenditure outside the Revenue Account —					
Payment of compensation to landholders, etc., on the abolition of the Zamindari System ...				0.98	0.24
Forests ...				0.15	0.15
Irrigation ...				6.29	8.04
Improvement of Public Health ...				0.51	1.03
Agricultural Improvement and Research ...				0.39	0.62
Industrial Development ...				2.37	3.00
Multi-purpose River Schemes ...				8.58	9.99
Civil Works ...				4.74	6.01
Electricity Schemes ...				1.58	2.84
Other Works ...				0.27	0.16
Commuted Value of Pensions ...				0.22	0.16
Schemes of Government Trading ...				0.05	—0.14
Total ...				26.13	32.10

3. Debt.

<i>Public Debt —</i>		<i>Public Debt —</i>	
Permanent Debt	..	6.55	9.80
Floating Debt	..	42.30	32.54
Loans from the Central Government	..	19.14	35.57
Other Loans	..	2.30	2.51
Total, Public Debt	..	70.29	80.42
	..		Total, Public Debt
	..		..
	..		53.42
	..		44.44

<i>Loans and Advances by State Governments —</i>		<i>Loans and Advances by State Governments —</i>	
Recoveries of Loans and Advances	..	6.13	5.02
Total	..	6.13	5.02
Inter-State Settlement	..	*	0.31
Total	..	*	0.31
Total, Consolidated Fund	..	1,58.37	1,71.04
	..		Total, Consolidated Fund
	..		..
	..		1,64.59
	..		1,81.79

<i>Contingency Fund</i>		<i>Contingency Fund</i>	
Contingency Fund	..	0.05	0.04
Total, Contingency Fund	..	0.05	0.04
	..		Total, Contingency Fund
	..		..
	..		0.04
	..		0.01

PART II—CONTINGENCY FUND.

SUMMARY OF THE TRANSACTIONS FOR 1960-61—(Contd.)

Receipts	Actuals		Disbursements	Actuals	
	1959-60	1960-61		1959-60	1960-61
(1)	(2)	(3)	(4)	(5)	(6)
<i>(In rupees crores)</i>					
The details of the expenditure met out of the Contingency Fund are as follows :—					
1. <i>Revenue</i> —					
Civil Administration	..	..	..	..	*
Civil Works, Multi-purpose River Schemes and Miscellaneous Public Improvements	..	..	0.01	0.01	..
Extraordinary items	..	..	*	*	..
2. <i>Capital</i> —					
Industrial Development	..	..	0.03	0.03	..
Civil Works	..	..	..	..	0.01
3. <i>Debt</i> —					
Loans and Advances	..	..	..	..	*
Total	..	..	0.04	0.04	0.01

PART III—PUBLIC ACCOUNT.

(1) Debt (other than those mentioned in Part D) and Deposits.

<i>Unfunded Debt —</i>				<i>Unfunded Debt —</i>			
State Provident Funds	...	1.16	1.13	State Provident Funds	...	0.60	0.57
Special Loans, Treasury Notes, etc.	...	...	...	Special Loans, Treasury Notes, etc.	...	0.21	...
Other Accounts	...	0.36	0.37	Other Accounts	...	0.20	0.19
Total, Unfunded Debt	...	1.52	1.50	Total, Unfunded Debt	...	1.01	0.76
<i>Deposits and Advances —</i>				<i>Deposits and Advances —</i>			
Deposits of Depreciation Reserve of Government Commercial Concerns	...	0.04	0.06	Deposits of Depreciation Reserve of Government Commercial Concerns	...	0.01	0.36
Other Deposits	...	...	...	Other Deposits	...	...	0.01
Appropriation for Reduction or Avoidance of Debt	...	0.83	1.34	Appropriation for Reduction or Avoidance of Debt	...	...	...
Sinking Fund Investment Account	...	...	0.17	Sinking Fund Investment Account	...	...	...
Famine Relief Fund	...	0.75	1.06	Famine Relief Fund	...	0.47	1.57
Fund for Development Schemes	...	0.11	0.50	Fund for Development Schemes	...	0.11	0.47
Zamindari Abolition Fund	...	0.14	0.48	Zamindari Abolition Fund	...	...	1.48
Other Reserve Funds	...	1.16	3.61	Other Reserve Funds	...	0.69	2.22
Deposits of Local Funds	...	29.87	55.52	Deposits of Local Funds	...	28.92	45.05

SUMMARY OF THE TRANSACTIONS FOR 1960-61.—(Concl'd.)

Receipts	Actuals		Disbursements	Actuals	
	1959-60	1960-61		1959-60	1960-61
(1)	(2)	(3)	(4)	(5)	(6)
<i>(In rupees crores)</i>					
Civil and other Deposits ..	10.54	11.02	Civil and other Deposits ..	10.57	10.13
Other Accounts ..	0.52	0.47	Other Accounts ..	0.20	0.30
Advances not bearing interest ..	1.52	1.94	Advances not bearing interest ..	2.05	1.94
Suspense ..	34.87	36.62	Suspense ..	34.19	36.91
Miscellaneous ..	*	0.01	Miscellaneous ..	0.30	0.30
Total ..	80.35	1,12.80	Total ..	77.51	1,00.74
<i>(2) Remittances.</i>					
Remittances ..	41.73	43.64	Remittances ..	43.30	45.74
Total ..	41.73	43.64	Total ..	43.30	45.74
Total, Public Account ..	1,23.60	1,57.94	Total, Public Account ..	1,21.82	1,47.24
Total, Receipts ..	2,82.02	3,29.02	Total, Disbursements ..	2,86.45	3,29.04
<i>Cash Balance—</i>					
Opening Balance ..	5.95	1.52	Closing Balance ..	1.52	1.50
Grand Total	2,87.97	3,30.54	Grand Total	2,87.97	3,30.54

* Amount is less than rupees half a lakh.

REVENUE POSITION OF GOVERNMENT

6. The statement below summarises the position in regard to the revenue receipts and expenditure on revenue account for the years 1957-58 to 1960-61:—

Year	Revenue receipts	Expenditure on revenue account	Surplus (+) Deficit (—)
			[Difference between (2) and (3)]
(1)	(2)	(3)	(4)
<i>(In rupees crores)</i>			
1957-58	62.33	55.11	+ 7.22
1958-59	67.52	63.42	+ 4.10
1959-60	81.95	74.63	+ 7.32
1960-61	85.29	84.98	+ 0.31

The revenue receipts during the year under report include—

(1) Share of net proceeds of Taxes on income other than corporation tax (Rs. 7.03 crores), Union excise duties (Rs. 6.21 crores) and Estate duty (Rs. 0.26 crore).

(2) Taxes on railway fares assigned to States (Rs. 1.22 crores).

(3) Grants-in-aid received from the Central Government under Article 275 (1) of the Constitution (Rs. 4.67 crores).

(4) Other grants received from the Government of India for different purposes and schemes (Rs. 11.77 crores).

No new taxes were imposed during 1960-61.

The increase in revenue receipts during 1960-61 as compared with the previous year was mainly under "Taxes on income" (Rs. 0.61 crore), "Stamps" (Rs. 0.56 crore), "Sales Tax" (Rs. 1.16 crores), "Agriculture" (Rs. 1.12 crores including Rs. 0.91 crore due to grant from the Central Government), "Industries and Supplies" (Rs. 0.80 crore including Rs. 0.43 crore due to grant from the Central Government) and "Grants-in-aid from the Central Government" (Rs. 0.61 crore inclusive of Rs. 0.07 crore due to grant under Article 275 of the Constitution).

The expenditure on revenue account during the year exceeded that in the previous year by Rs. 10.35 crores. The bulk of the increase was due mainly to additional expenditure on the educational development schemes, additional grants to the three universities in the State, increased provision for purchase of medicines, equipment and for dietary charges of patients

3,30.54
2,87.97
Grand Total ..

* Amount is less than rupees half a lakh.

in hospitals, provision for housing schemes for Harijans, educational facilities for backward classes, opening of new fire stations, payment of arrears consequent on revision of scales of pay and purchase of motor vehicles.

The revenue surplus during the year under report was Rs. 31 lakhs. The revenue surplus would have been converted into a revenue deficit, had interest on the loans amounting to Rs. 33.69 crores obtained from the Central Government for the Nagarjunasagar Project, the terms of which were not yet finally settled, been paid by government during the year.

After formation of the Electricity Board from 1st April 1959 government has been generating power and selling it to the Board, which in turn sells it to the ultimate consumers. The price of power which government is to charge to the Board has not yet been finally decided, and pending that, apart from realising from the Board government's own working expenses, surplus revenues of the Board amounting to Rs. 1.63 crores and Rs. 2.12 crores were provisionally credited to government in 1959-60 and 1960-61 respectively. The revenue surplus of government shown above has been arrived at on that basis. When the cost of power supplied by government to the Board is finally decided, at least a part of the adjustment in favour of government revenues may have to be reversed.

During the period from 1957-58 to 1960-61 there has been increase both under revenue receipts and expenditure on revenue account. The principal items contributing to the growth of revenue from Rs. 62.33 crores in 1957-58 to Rs. 85.29 crores in 1960-61 were:—

	1957-58	1960-61
	(In rupees crores)	
1. Revenue raised by the State Government—		
i) Land revenue	8.61	9.30
ii) State excise duties	6.33	8.10
iii) Stamps	2.73	3.77
iv) Sales tax	8.94	12.82
v) Other taxes and duties	2.03	2.62
2. Share in Central taxes	10.08	14.72
3. Grants-in-aid received under Article 275 of the Constitution of India	4.25	4.67
4. Other grants-in-aid received from the Central Government	3.66	11.77

The additional taxation measures during the above period contributing partly to the increase in the State's own tax revenue were as follows:—

- 1) Levy of special assessment on lands growing certain commercial crops.
- 2) Enhancement of water rates and water rate portion of assessment on wet lands.

- 3) Surcharge on land revenue.
- 4) Full assessment on certain *inam* lands.
- 5) Enhancement of rates of duty on Indian-made foreign spirits and increase in rentals of liquor shops.
- 6) Unification of sales tax laws by enactment of the Andhra Pradesh General Sales Tax Act, 1957, which came into force with effect from 15th June 1957.
- 7) The Central Sales Tax Act, 1956.
- 8) Extension of the Entertainment Tax Act, which was in operation in the Andhra area, to the Telangana area with effect from 1st November 1958.
- 9) Enhancement of the rates of motor vehicles taxation and extension of the Madras Vehicles Taxation on Passengers and Goods Act, 1952, to the Telangana area.

The expenditure on revenue account increased from Rs. 55.11 crores in 1957-58 to Rs. 84.98 crores in 1960-61. Of the increase of nearly Rs. 30 crores, (i) administrative departments and (ii) social and development departments accounted for Rs. 3.63 crores and Rs. 18.58 crores respectively as shown below:—

	1957-58	1960-61	Increase
	(In rupees crores)		
(i) <i>Administrative departments—</i>			
General Administration	4.76	6.47	1.71
Police	5.14	6.70	1.56
Judicial and Jail departments	1.43	1.79	0.36
Total	11.33	14.96	3.63
(ii) <i>Social and development departments—</i>			
Education	10.37	17.38	7.01
Medical and Public health	4.24	7.55	3.31
Agriculture	1.75	3.16	1.41
Miscellaneous departments such as Labour, Welfare of scheduled tribes, etc.	2.71	4.76	2.05
Community development projects, etc.	2.93	4.67	1.74
Other departments such as Co-operation, Animal husbandry, etc.	1.97	5.03	3.06
Total	23.97	42.55	18.58

A statement showing the percentage distribution of total revenue and expenditure for the year under review will be found in statement No. 1 of Part A-Accounts at pages 32 and 33; it brings out (i) the percentage which the revenue expenditure under a particular head bears to the total revenue/expenditure, (ii) the percentage of total expenditure met by a particular source of income and (iii) the percentage of revenue consumed by or utilised on a particular service.

CAPITAL OUTLAY OUTSIDE THE REVENUE ACCOUNT

Progressive Capital Outlay to end of the year.

7. The following table gives the progressive account of the capital expenditure outside the revenue account of the Government of Andhra Pradesh upto the end of 1960-61.

Further details are shown in statement No. 6 on pages 114 to 127.

Nature of expenditure	Expenditure upto 1959-60	Expenditure during 1960-61	Total
(1)	(2)	(3)	(4)
<i>(In rupees crores)</i>			
(1) 65. Payment of compensation to landholders, etc. ..	6.26	0.24	6.50
(2) 65-A. Capital Outlay on Forests ..	0.25	0.15	0.40
(3) 68. Construction of Irrigation, Navigation, Embankment and Drainage Works (Commercial) ..	68.70@	4.89	73.59
(4) 68-A. Construction of Irrigation Navigation, Embankment and Drainage Works (Non-Commercial) ..	7.20@	3.15	10.35
(5) 70. Capital Outlay on Improvement of Public Health ..	3.97@	1.03	5.00
(6) 71. Capital Outlay on Schemes of Agricultural Improvement and Research ..	1.65	0.62	2.27
(7) 72. Capital Outlay on Industrial Development ..	7.69	2.97†	10.66
(8) 80-A. Capital Outlay on Multi-purpose River Schemes ..	29.36	9.99	39.35
(9) 81. Capital Account of Civil Works, etc. ..	24.13@	6.02†	30.15
(10) 81-A. Capital Outlay on Electricity Schemes ..	66.38	2.84	69.22

Nature of expenditure	Expenditure upto 1959-60	Expenditure during 1960-61	Total
(1)	(2)	(3)	(4)
<i>(In rupees crores)</i>			
(11) 82. Capital Account of Other Works, etc.	.. 3.26 @	0.16	3.42
(12) 82-B. Capital Outlay on Road and Water Transport Schemes	.. 3.51	..	3.51
(13) 83. Payments of Commuted Value of Pensions	.. 0.89	0.16	1.05
(14) 85-A. Capital Outlay on Schemes of Government Trading	.. 6.03	-0.14	5.89
(15) 85-B. Appropriations to the Contingency Fund	0.20	..	0.20
Total	2,29.48	32.08*	2,61.56
* Met from Consolidated Fund	32.10		
† Met from Contingency Fund	-0.02		
Total	32.08		

@The difference in the opening balance as compared with the last year's closing balance has been explained under the major head concerned in statement No. 6 of Part A-II Accounts.

Notes.—(1) The progressive expenditure under the major heads at serial Nos. 9, 11 and 14 does not include the share of Andhra out of the expenditure incurred in the composite Madras State upto 30th September, 1953, as it has not yet been allocated among the successor States (Andhra, Mysore and Madras).

(2) The progressive expenditure incurred in ex-Hyderabad State to end of 31st October, 1956, in respect of serial Nos. 3, 4, 5, 8, 9, 10, 11, 12, 13 and 14 have been taken over in the accounts of the Andhra Pradesh provisionally, pending final allocation among the successor States (Andhra Pradesh, Bombay and Mysore), and included in the above figures.

(3) The progressive expenditure against serial number 10 includes also the expenditure to end of 31st March, 1959, on the Electricity schemes transferred to the Andhra Pradesh State Electricity Board formed with effect from 1st April, 1959, as the total capital outlay has not yet been allocated between the Board and the State Government.

(4) The progressive expenditure against serial No. 7 includes investments in commercial concerns, the details of which are given in appendix 'A' on pages 186 to 188.

FINANCIAL RESULTS OF IRRIGATION WORKS FOR 1960-61. (for which Capital and Revenue Accounts are kept)

8. The financial results of irrigation works are elucidated in the form of capital and revenue accounts in statement No. 6-A of Part A-II-Accounts.

There was a net loss of 2.87 per cent on the capital outlay during the year under review as against 3.21 per cent in the previous year. The decrease in the loss is due to increased revenue receipts as also decreased working expenses.

Works in the Irrigation Department are classed as 'Productive' or 'Unproductive' according as the net revenue (gross revenue less working expenses) derived from each work on the expiry of ten years from the date of closure of construction estimate covers or does not cover the prescribed annual interest charges on the capital invested. The productivity test involves some *pro forma* adjustments which do not appear in government accounts.

If a work classed as 'productive' fails to yield the prescribed return in three successive years, it is transferred to the 'unproductive' class. Similarly, if a work classed as 'unproductive,' succeeds in yielding the prescribed return in three successive years, it is transferred to the 'productive' class.

The following irrigation projects alone satisfied the conditions of productivity and yielded during the year under review the relevant return on the capital invested:—

Productive.

1. Godavari Delta System
2. Krishna Delta System
3. Shanigram Project
4. Pakhal Project
5. Fatehnagar Project
6. Baithapalli Large Tank

Unproductive.

1. Pennar River Canals System
2. Muniyeru System
3. Markapur Tank System

The Cumbam tank system (under Productive) and Srikakulam Minor River System (under Unproductive) were heavily deficit.

The financial results of the Buckingham Canal System continued to record a deficit though there was an increase in revenue receipts besides reduction in working expenses as compared to the previous year.

Delay in realisation of betterment levy from landholders was commented upon in paragraph 52 of the Audit Report, 1960 on the Appropriation Accounts, 1958-59. The Andhra Irrigation (Levy of Betterment Contribution) Act, 1955 has, with certain amendments, since been extended to the Telangana area also with effect from 11-1-1960, repealing "The Hyderabad Irrigation (Betterment Contribution and Inclusion Fees) Act, 1952". Till July 1961, 47 works were notified under Section 3 (2) of the Andhra Irrigation (Betterment Contribution) Act, 1955. Of these, betterment contribution for 11 works only has actually been fixed by the Collectors. Even in these cases no recovery could be made as the statutory period of appeals, revisions, etc., had not expired. Either the notifications for the other schemes are under revision or necessary enquiries prescribed in the Act are being made. The State Government have stated that the actual realisation of the betterment levy is expected to commence during 1962-63 only.

FINANCIAL RESULTS OF ELECTRICITY SCHEMES.

9. The electricity schemes in operation in the State are :—

- (1) Machkund Hydro-thermal scheme ;
- (2) Tungabhadra Hydro-thermal scheme ; and
- (3) Telangana Hydro-thermal scheme.

On formation of the Andhra Pradesh State Electricity Board on 1-4-1959 under the Electricity (Supply) Act, 1948, works relating to distribution and supply of power have been transferred to the Board while Government have retained investigation and construction of new projects, generation and main transmission lines. According to Section 60 (2) of the Act, the State Government was required to declare, not later than 31st May 1959, the capital expenditure incurred by it before formation of the Board on the purposes which have been vested in the Board, and, on such declaration being issued, the amount is deemed to be a loan advanced by Government to the Board. Till December 1961 no such declaration was, however, issued by the State Government and, therefore, the value of such assets transferred to the Board has not so far been recorded in accounts as a loan given by Government to the Board. Also, how the cost of power supplied by Government to the Board in bulk is to be determined has not yet been finally decided upon. The financial results of the operation of the Electricity schemes remaining with the Government could not, therefore, be prepared for 1959-60 and 1960-61. Under Section 69 (1) of the Electricity (Supply) Act, 1948, the Board is to prepare its annual statement of accounts and under Section 69 (5) (a) thereof the State Government is required to lay these annual accounts, together with the audit report, before the State-Legislature annually. The Board has not prepared any of its annual accounts for 1959-60 and 1960-61 and accordingly they have not been also laid before the Legislature so far. However, an attempt has been made in the audit office to determine the return which the electricity schemes as a whole (Government and Board together) yielded during these years and the financial results disclosed have been embodied in

paragraph ^{VI}33 of chapter-III of the Audit Report, 1962. It will be seen therefrom that the financial returns from the Tungabhadra hydro-thermal scheme and the Telangana hydro-thermal scheme, on which the total capital outlay was Rs. 37.11 crores at the end of 1960-61, were 1.46 per cent and 0.48 per cent respectively during 1960-61.

IMPORTANT NEW PROJECTS TAKEN UP DURING 1959-60 AND 1960-61

10. (1) *Vamsadhara Project*.—This project envisages construction of (i) a dam across the Vamsadhara river at Gotta (Srikakulam district) to form a reservoir of 19,172 m.c. feet capacity; (ii) two canals, on either side of the river, which would irrigate 2.07 lakhs acres and (iii) an anicut at Neeradi, 28 miles above Gotta with right side high-level channel, 27 miles long, which would irrigate 18,000 acres. The project is estimated to cost Rs. 14.50 crores and preliminary work was started in 1960. It is expected to be completed in 1965-66. Revenue from betterment levy in respect of this project is estimated to be Rs. 3.36 crores. The total expenditure incurred during the year was Rs. 2.21 lakhs.

(2) *Vottigadda Project*.—There is to be a reservoir across Vottigadda, a tributary of Nagavalli river (Srikakulam district), and construction of a supply channel on the right flank of the river. In addition to providing assured water supply to an existing irrigated area of 4,600 acres in this region, an ayacut of 6,600 acres is proposed to be irrigated under this project. The cost of the project is estimated to be Rs. 77.20 lakhs. The estimate is under consideration of government. Preliminary work on the project was started in 1960 and the expenditure upto March 1961 was Rs. 5,105. Revenue from betterment levy from this project is estimated to be Rs. 15.00 lakhs.

(3) *Srisailem Hydro-Electric Scheme*.—An estimate for Srisailem-cum Nagarjunasagar Hydro-Electric Scheme at an estimated cost of Rs. 49.77 crores is under technical scrutiny of the Planning Commission. The scheme provides for generation of power at Srisailem and Nagarjunasagar Dam sites with a net work of 230 K.V. and 130 K.V. transmission lines and connected sub-stations. The preliminary expenditure incurred on the scheme during and to end of 1960-61 was Rs. 15.89 lakhs.

(4) *Upper Sileru Hydro-Electric Scheme*.—The first stage of the scheme is estimated to cost Rs. 623 lakhs, while ultimately the scheme is expected to cost Rs. 927 lakhs at the end of three years. The work was taken up for execution during 1959-60 and an expenditure of Rs. 42.54 lakhs was incurred during that year. The expenditure incurred to end of 1960-61 was Rs. 134.52 lakhs.

DEBT POSITION.

11. The State Legislature has not fixed any limit under Article 293 (1) of the Constitution, within which the executive power of the State Government would extend to borrowing upon the security of the Consolidated Fund of the State. The following statement sets forth the debt position of the Government of Andhra Pradesh at the beginning and at the close of the year under report:—

Nature of debt (1)	AMOUNT OF DEBT		
	On 1st April 1960 (2)	On 31st March 1961 (3)	Difference (+) or (—) (4)
<i>(In rupees crores.)</i>			
Permanent debt—			
(i) Original	23.61	33.41	+9.80
(ii) Add—share of Andhra State in the permanent debt of the erstwhile composite Madras State on the formation of Andhra State.. ..	10.00	7.42	—2.58
Actual debt	33.61	40.83	+7.22
Floating debt	5.18	13.58	+8.40
Loans from the Central Government	1,42.78	1,58.23	+15.45
Other loans	3.73	6.06	+2.33
Unfunded debt	8.55	9.29	+0.74
Gross debt	1,93.85	2,27.99	+34.14
Deduct— Outstanding loans and advances by the State Government	—36.04	—48.46	—12.42
Net debt	1,57.81	1,79.53	+21.72

The increase in the total debt and the interest charges thereon since 1st April 1957 was as follows:—

Year	Total debt (In rupees)	Interest charges (crores)
1-4-1957	135.82	3.14
1-4-1958	157.89	5.13
1-4-1959	176.92	4.92
1-4-1960	193.85	5.25
1-4-1961	227.99	5.81

The net burden on revenue by way of interest charges during 1960-61 was however, Rs. 5.16 crores as indicated below:—

Total interest charges paid .. Rs. 5.81 crores

Deduct—

- (i) Interest accrued to Government through State Loan Account .. Rs. 0.64 crores
- (ii) Interest realised on investment of cash balances .. Rs. 0.01 crores
- Net burden on revenue by way of interest charges .. Rs. 5.16 crores

This works out to 6.05 per cent of the revenue during the year.

Statement No. 7 of Part A-II—Accounts shows, amongst others, the book value of the capital assets and the outstanding loans and advances given by the State Government as compared with its debt liability.

(i) *Permanent debt.*—This covers loans raised in the open market and having a currency of over twelve months. According to paragraph 1 of the Seventh Schedule to the Andhra State Act, 1953, the ex-Andhra Government was liable to pay to the Government of Madras a contribution for servicing and repayment of the pre-partition public debt attributable to loans raised by the issue of government securities immediately before formation of the Andhra State (1st October 1953) and taken over by the residuary Madras State. This liability has since devolved on the Government of Andhra Pradesh after re-organisation of States. The provisional share of this liability as on 1st October, 1953, amounted to Rs. 11.79 crores. During the year under report, a payment of Rs. 2.58 crores was made as the share of Andhra Pradesh State towards discharge of the open market loans of the composite Madras State. The outstanding permanent debt of Rs. 40.83 crores represents the total open market loans (Rs. 33.41 crores) raised from 1955-56 onwards, the details of which are shown in statement No. 2 under Part-B of this compilation and the liability of ex-Andhra State of Rs. 7.42 crores in the permanent debt of the composite Madras State.

Amortisation arrangements.—The Government provided for amortisation of the debt incurred through open market loans by setting aside annually a lump-sum contribution from revenue to the sinking fund. The contribution to the fund during the year was Rs. 1.05 crores. The amount at the credit of the fund on 31st March 1961 was Rs. 14.44 crores of which Rs. 9.08 crores were invested in securities.

(ii) *Floating debt.*—This represents the borrowing of a purely temporary nature repayable within twelve months such as 'Treasury Bills' or 'Ways and Means' advances from the Reserve Bank of India. The outstanding floating debt of Rs. 13.58 crores represents the overdraft (Rs. 7.88 crores) and the "Ways and Means" advances (normal as well as special) of Rs. 5.70 crores obtained from the Reserve Bank of India. See also paragraph 13 of this Review.

(iii) *Loans from the Central Government.*—The loans from the Central Government outstanding at the end of each year have increased from Rs. 106.71 crores on 31st March 1957 to Rs. 158.23 crores on 31st March 1961.

During the year under report, Rs. 35.57 crores were obtained from the Central Government as loans while Rs. 20.12 crores were repaid. Wherever the terms and conditions of repayment of loans were finally settled and intimated to Audit, the instalments of principal and interest, which fell due for payment during the year, were paid regularly. For financing the Nagarjunasagar project, the State Government had obtained between December 1955 and October 1960 loans from the Government of India aggregating Rs. 33.69 crores. The terms and conditions for repayment of principal amounts and payment of interest on those loans have not so far been settled. Therefore, neither payment of interest nor repayment of principal has been made.

Similarly, the terms and conditions of loans amounting to over Rs. 71 lakhs advanced to the State Government for handloom, handicrafts, silk, coir, village and small-scale industries, etc., between October 1958 and October 1960 are yet to be finalised.

A summary showing details of the loans obtained for various purposes from the Central Government is shown in statement No. 2 of Part B-II Accounts of this compilation.

(iv) *Other loans.*—The term 'Other loans' is applied to long-term borrowings from sources other than those mentioned at (i) to (iii) above. The details of the outstanding balance of Rs. 6.06 crores on 31st March 1961 under 'Other loans' are shown in statement No. 2 of Part B-II Accounts of this compilation.

(v) *Unfunded debt.*—The balance of Rs. 9.29 crores on 31st March 1961 includes Rs. 8.14 lakhs representing certain endowments. For further details see statement No. 2 of Part B-II Accounts on pages 174 and 175.

(vi) *Loans and advances by the State Government.*—An account of the loans and advances given by the State Government is given in statement No. 4 of Part B-II Accounts of this compilation.

Under the Andhra Pradesh Financial Code, the Accountant-General responsible for watching recoveries of only certain classes of loans given by State Government, while responsibility for watching recoveries for other classes of loans is of the departmental officers. Recovery of Rs. 4.87 lakhs representing principal and Rs. 3.66 lakhs representing interest on the following classes of loans recoveries of which are watched by the Accountant-General and which were due to be recovered during 1960-61 or earlier was not made till 31st March 1961:—

	Principal Interest (In rupees lakhs)	
1. Loans to Minor Port Funds	*	*
2. Loans to District and other Local Fund Committees	0.64	0.
3. Loans to Municipalities	1.23	1.
4. Advances to Local Bodies to cover deficits	*	0.
5. Loans under urban compost scheme	0.41	0.
6. Loans for development of compost from night soil	0.08	0.
7. Loans to Municipalities under low-income group housing scheme	0.43	1.
8. Slum clearance	*	*
9. Rural housing schemes	*	*
10. Loans to Panchayat Samithis for irrigation and reclamation and rural housing	2.08	1.
Total	4.87	3.

(* Amount is less than rupees half a lakh.)

The recoveries due for other classes of loans are not known. The departmental officers are responsible for watching recovery of those loans.

Government in the Public Health department executes works on behalf various local bodies like municipalities, etc. The local bodies deposit with government amounts to be spent on these works. However, there were instances where the amounts spent by government on the works of the local bodies exceeded the amounts deposited by the latter with government. The excess spent by government is in reality a loan to the local bodies, though, being not formally recognised as such, such excesses are not included in the above amounts.

Debt services.—During the year under review, the net charge on the revenues of the State on account of debt services was Rs. 6.27 crores as shown below :—

	(In rupees crores)
1. Net charge on revenue ^{on} account of interest as worked out in the second sub-paragraph of this paragraph	5.16
2. Interest on other obligations	0.01
3. Contribution to sinking funds	1.05
4. Discount, brokerage, etc., on loans raised in open market and miscellaneous charges connected with management of debt	0.05
Total net charge	6.27

The net charge on account of debt services during the year under report works out to 7.35 per cent of the total revenues of the State. The statement below compares the net charge on account of debt services with the total revenue for the years 1956-57 to 1960-61 :—

Year	Net charge on account of debt services	Total revenue	Percentage which column (2) bears to column (3)
(1)	(2)	(3)	(4)
	<i>(In rupees crores)</i>		
1956-57	3.06	38.44	7.97
1957-58	5.02	62.33	8.06
1958-59	5.17	67.52	7.66
1959-60	5.62	81.95	6.86
1960-61	6.27	85.29	7.35

**GUARANTEES GIVEN BY THE GOVERNMENT OF ANDHRA PRADESH IN RESPECT OF LOANS RAISED BY
STATE CORPORATIONS AND GOVERNMENT COMPANIES, ETC.**

12. The guarantees given by the Government of Andhra Pradesh in respect of loans raised by State Corporations and Government Companies, etc., and outstanding on 31st March, 1961, are given below. The Legislature of the State has not fixed any limit under Article 293 of the Constitution on the powers of the State Government to give guarantees.

Name of the public or other body for which the guarantee is given	Nature of guarantee	Maximum amount guaranteed	Sums guaranteed outstanding on 31st March 1961	Remarks
(1)	(2)	(3)	(4)	(5)
(a) State Corporations —				
1. Andhra Pradesh State Financial Corporation	Guarantee for —			
	(1) the share of the Andhra Pradesh State Financial Corporation as to the repayment of principal; and	1,50,00,000	1,50,00,000	During the year, a sum of Rs. 2.10 lakhs was paid to the Corporation to enable it to pay the guaranteed dividend for 1959-60.
	(2) the payment of the minimum rate of annual dividend at 3½ per cent on the shares.	5,25,000*		*Of this, however, only Rs. 2,05,000 was payable for 1960-61. That amount was not paid to the Corporation during the year.
2. Andhra Pradesh State Electricity Board	Repayment of principal and interest on the loans raised by the issue of 4½ per cent Andhra Pradesh State Electricity Board Bonds, 1970.	3,09,89,600	3,09,89,600	
Total ...		4,65,14,600	4,59,89,600	

(b) Government Companies —

Total ...		4,65,14,600	4,59,89,600
(b) Government Companies —			
1. Nizam Sugar Factory, Limited.	For credit facilities with the State Bank of Hyderabad.	1,75,00,000	1,41,17,806
2. Singareni Collieries Company, Limited.	Overdraft facilities given by the Indian Bank, Limited.	1,86,00,000	...
3. Tungabhadra Steel Products, Limited, Tungabhadra Dam, Bellary District.	For credit facilities given by the State Bank of India.	70,00,000*	35,00,000
	Total ...	4,31,00,000	1,76,17,806
(c) Co-operative Societies —			
1. Agrarian and Industrial Societies	Repayment of loans obtained from Co-operative Banks	3,40,50,000	1,90,50,000
2. Co-operative Banks	Repayment of loans obtained from the State Bank of India and the Reserve Bank of India	19,54,80,000	12,01,46,346
3. Labour Contract Societies	Repayment of loans obtained from Co-operative Banks	40,000	...
4. Weavers' Societies	For the loss sustained by the Societies working in the relief scheme and for reimbursement of loans borrowed and outstanding with the respective Co-operative Banks.	To the extent of losses sustained in working out the relief scheme.	...
	Total ...	22,95,70,000	13,91,96,346

* The Government of Andhra Pradesh have given guarantee to the extent of Rs. 35 lakhs to the Mysore Government as they have stood guarantee for the entire amount of Rs. 70 lakhs.

GUARANTEES GIVEN BY THE GOVERNMENT OF ANDHRA PRADESH IN RESPECT OF LOANS RAISED BY
STATE CORPORATIONS AND GOVERNMENT COMPANIES, ETC. --- (Concd.)

Name of the public or other body for which the guarantee is given	Nature of guarantee	Maximum amount guaranteed	Sums guaranteed outstanding on 31st March 1961	Remarks
(1)	(2)	(3)	(4)	(5)
(d) Joint - stock Companies, etc. —		Rs.	Rs.	
1. The Azam Jahi Mills, Limited	Cash credit afforded by the Central Bank of India	1,25,00,000	1,16,93,335	
2. Taj Glass Works, Limited	Cash credit from the State Bank of Hyderabad — Repayment of principal and payment of interest	1,00,000	1,44,630	Under liquidation.
3. Hyderabad Chemicals and Fertilisers, Limited	Cash credit from the State Bank of Hyderabad	70,00,000	9,48,382	
Total ...		1,96,00,000	1,27,86,347	
		33,87,84,600	21,55,90,099	
Grand Total ...				

Note.—Except in respect of items (a) (1) and (2); (b) (3) and (d) (2) for which information is awaited, the terms and conditions of the loans, etc., (covered by the guarantees) are reported by Government to have been satisfied.

BALANCE.

13. The opening and closing cash balances (including investments of cash balances) were as follows :—

	As on 1st April 1960	As on 31st March 1961
	(In rupees crores)	
Cash	1.52	1.50
Investments	22.43@	22.41
Total ..	23.95*	23.91

(@ Includes 0.93 being corrections to balances taken over *pro forma* from the accounts of ex-Hyderabad State on 1st November 1956.

* These balances include certain amounts earmarked for specific purposes, the details of which are given in statement No. 3 of Part B-II Accounts.)

The cash balance of Rs. 1.50 lakhs at the end of the year under report comprised cash in treasuries (Rs. 15 lakhs), (Rs. 1.35 lakhs) in Westminster Bank, London and (Rs. 200) in State Bank of Hyderabad.

In view of the verdict of the House of Lords (in the United Kingdom) in an appellate suit, the balance of Rs. 1.35 lakhs with the Westminster Bank, London remains frozen with that Bank for the time being and is not, therefore, available to the State Government.

Under an agreement with the Reserve Bank of India, the Government of Andhra Pradesh have to maintain with the Bank a minimum balance of Rs. 30 lakhs on Fridays and not less than Rs. 25 lakhs on other days. If the balance falls below the agreed minimum on weekly settling days, the deficiency is made good either by taking a "Ways and Means" advance from the Reserve Bank of India or by selling "Treasury Bills" to the public.

"Ways and Means" advances from the Reserve Bank are, however, limited to a maximum of Rs. 60 lakhs representing double the minimum balance, but additional special accommodation not exceeding Rs. 6 crores is made available against Government of India securities, whenever necessary.

During the major part of the year, the stipulated minimum balance with the Bank was not maintained. Besides obtaining "Ways and Means" advances, the State Government had to resort to overdrafts on the Bank. At the close of the year, a sum of Rs. 60 lakhs was outstanding under "Ways and Means" advances and a sum of Rs. 5.10 lakhs as the additional special accommodation. In addition

to the total uncleared "Ways and Means" advances of Rs. 5,70 lakhs, the overdrafts on the Bank at the close of the year amounted to Rs. 7,88 lakhs. The "Ways and Means" advances and the overdrafts, being in the nature of short-term borrowings from the Bank, have been exhibited in the accounts under "N. Public Deb Floating Debt — Other floating loans."

The Bank charged interest at rates varying from 3 to 4 per cent on "Ways and Means" advances and at 4 per cent on overdrafts. The interest paid on "Ways and Means" advances (both normal and special) during the year was Rs. 19 lakhs and on overdrafts was Rs. 14 lakhs.

In addition to the special accommodation obtained from the Bank as indicated above, the State Government obtained "Ways and Means" advances to the extent of Rs. 10.95 crores from the Government of India during the course of the year. The sum of Rs. 10.95 crores was, later, adjusted against the State's share of Central taxes, grants-in-aid, etc., before the close of the year. The Government of India charged interest at 3 per cent on the advance, the total amount of interest paid amounting to Rs. 4 lakhs.

The interest realised on cash balance investment account during the year was Rs. 0.48 lakh.

SUMMARY OF GENERAL FINANCIAL POSITION

14. (i) As indicated in paragraph 6 of this Review, there has been a revenue surplus in each of the last four years. While the revenue surplus in 1957-58, 1958-59 and 1959-60 ranged from rupees four to seven crores, it was Rs. 0.31 crore in 1960-61. Also as pointed out in paragraph 6 the small revenue surplus for 1960-61 would have been converted into a revenue deficit had interest on the loans obtained from the Government of India for the Nagarjunasagar Project been paid.

For expenditure outside the revenue account, the resources available to the State Government during 1960-61 and the preceding three years were as follows :

	1957-58	1958-59	1959-60	1960-61
	<i>(In rupees crores)</i>			
I. Net additions during the year to—				
(i) Permanent debt	6.56	5.49	6.55	9.8
(ii) Floating debt	-0.89	-4.62	4.58	8.4
(iii) Loans from the Central Government	15.21	17.45	3.47	15.4
(iv) Loans from other sources	0.67	0.63	2.27	2.3
(v) Unfunded debt	0.60	0.52	0.51	0.7
II. Miscellaneous (mainly excess of deposits, etc., received by government over repayments on that account) ..	-1.50	6.29	1.04	9.9

	1957-58	1958-59	1959-60	1960-61
		<i>(In rupees crores)</i>		
III. Decrease (+)/Increase (—) in cash balance and investments.	—0.62	—3.25	4.66	0.04
IV. Revenue surplus	7.22	4.10	7.32	0.31
Total ..	27.25	26.61	30.40	47.01

An analysis of the expenditure incurred during 1960-61 and the preceding three years from the resources referred to above is given below:—

	1957-58	1958-59	1959-60	1960-61
		<i>(In rupees crores)</i>		
I. Capital expenditure on—				
(i) Irrigation and multi-purpose river schemes ..	11.78	13.56	14.87	18.03
(ii) Electricity schemes ..	7.98	5.79	1.58	2.84
(iii) Other commercial departments and undertakings such as schemes of government trading, industrial development, road and water transport and agricultural schemes	2.04	1.07	2.81	3.48
(iv) Other capital expenditure—				
(a) Compensation to landholders, etc., on abolition of Zamindari system ..	0.28	0.23	0.98	0.24
(b) Capital outlay on civil works	2.49	3.45	4.74	6.01
(c) Miscellaneous—Capital outlay on other works; payments of commuted value of pensions, etc. ..	0.71	0.61	1.15	1.50
II. Net outgo under Loans and Advances by the State Government, <i>i.e.</i> , after taking into account repayments of loans.	2.15	1.46	3.33	12.42
III. Net payments towards Inter-State Settlement ..	0.02	0.39	0.95	2.52
IV. Net expenditure debited to Contingency Fund	—0.20	0.05	—0.01	—0.03
Total ..	27.25	26.61	30.40	47.01

In 1960-61 capital expenditure and loans and advances to the extent of Rs.7.80 crores were met from the net receipts under deposits, etc. During the four year period, Rs. 32 crores of capital expenditure and loans and advances were met

from the revenue surplus to the extent of Rs. 19 crores and the balance from excess of deposits, etc., received by government.

The total capital outlay of Rs. 6.01 crores on civil works outside revenue account during 1960-61, includes a sum of Rs. 1.01 crores spent on 'Administrative Departments' such as Police, General Administration, etc., and Rs. 2.20 crore on 'Social and Development Departments,' such as Medical (1.03 crores), Education (0.84 crore), etc.

Upto 31st March, 1961, the compensation paid to landholders, etc., on abolition of the Zamindari system was Rs. 7.50 crores. The additional revenue derived from the estates taken over by government during the last four years was as follows :—

	Rs.
1957-58	1.73 crores
1958-59	1.32 crores
1959-60	1.62 crores
1960-61	0.87 crore

The compensation paid is initially charged to a capital head. Under a scheme for writing off to revenue, a sum of Rs. 1.00 crore has so far been transferred from the capital head to the Zamindari Abolition Fund constituted for the purpose out of the revenues of the State.

(ii) *Assets and Liabilities.*—The total liabilities of the State Government under the debt, deposits, etc., heads amounted to Rs. 309.95 crores at the close of the year against Rs. 265.55 crores as on 1st April, 1960 as detailed below :—

	As on 1st April 1960	As on 31st March 1961
	(In rupees crores)	
1. Public Debt	185.30	218.70
2. Unfunded Debt	8.55	9.29
3. Deposits, Advances and Suspense	74.50	86.83
4. Other heads (Remittances, Contingency Fund, etc.)	—2.80	—4.87
Total	265.55	309.95

A detailed account of the debt position of government has been given in paragraph 11 of this Review.

Against the liabilities shown above, the amounts due to government together with cash balances and investments on hand amounted to Rs. 72.37 crores at the close of the year as compared to Rs. 59.99 crores on 1st April, 1960, as detailed below :—

	As on 1st April 1960	As on 31st March 1961
	<i>(In rupees crores)</i>	
1. Loans and Advances	36.04	48.46
2. Investments of sinking funds and other reserve funds	22.34	22.41
3. Cash balance investment account	0.09	*
4. Cash	1.52	1.50
Total ..	<u>59.99</u>	<u>72.37</u>

(* Amount is less than rupees half a lakh).

The net liability of the State which was not covered by any assets of the nature indicated above amounted to Rs. 237.58 crores on 31st March 1961, as compared with Rs. 205.56 crores at the end of the previous year.

The other assets of the State may be grouped in the following categories :—

(1) Revenue-yielding capital assets such as irrigation projects, multi-purpose river valley projects (Nagarjunasagar), etc., the exact value of which cannot be stated as the progressive capital expenditure incurred in the composite Madras State and the ex-Hyderabad State has not yet been allocated. The net revenue (excluding interest on capital) derived from the irrigation projects during the year amounted to Rs. 122 lakhs and represented 1.68 per cent on the total capital outlay.

(2) Other physical assets, such as lands, buildings, communications, forests, etc., the exact value of which is difficult to ascertain.

(3) Investments in 23 commercial, etc., concerns (Rs. 8.35 crores on 31st March, 1961). The total yield from these investments during 1960-61 was Rs. 7.35 lakhs being 0.88 per cent of the total investment. Only 7 concerns gave this return. The details of the investments are given in appendix A to this compilation. A review of these investments appears in the Audit Report, 1962.

A. GENERAL

II.

No. 1. STATEMENT SHOWING PERCENTAGE

Revenue	Amount (in thou- sands of rupees)	Percent- age of total Revenue	Percent- age of total Expen- diture
(1)	(2)	(3)	(4)
A. Principal Heads of Revenue :			
Union Excise Duties	6,21,06	7.28	7.31
Taxes on Income other than Corporation Tax	7,05,62	8.27	8.30
Estate Duty	26,46	0.31	0.31
Taxes on Railway Fares	1,21,49	1.43	1.43
Land Revenue	9,29,68	10.90	10.94
State Excise Duties	8,09,79	9.50	9.53
Stamps	3,77,12	4.42	4.44
Forest	3,55,13	4.16	4.18
Registration	98,58	1.16	1.16
Taxes on Vehicles	2,55,69	3.00	3.01
Sales Tax	12,82,06	15.03	15.09
Other Taxes and Duties	2,62,20	3.07	3.08
Total, Principal Heads of Revenue	58,44,88	68.53	68.78
C. Irrigation, Navigation, Embankment and Drainage Works			
E. Debt Services	—1,18,36	—1.39	—1.39
F. Civil Administration	92,28	1.08	1.08
H. Civil Works, Multi-purpose River Schemes and Miscellaneous Public Improve-ments	12,08,11	14.17	14.22
I. Electricity Schemes	92,77	1.09	1.09
J. Miscellaneous	2,11,59	2.48	2.49
L. Contributions and Miscellaneous Adjust-ments between Central and State Governments	3,45,32	4.05	4.06
M. Extraordinary Items	6,53,45	7.66	7.69
Total, Revenue	1,98,85	2.33	2.34
	85,28,89	100.00	100.36

FINANCE ACCOUNTS.

II. ACCOUNTS.

DISTRIBUTION OF REVENUE AND EXPENDITURE.

Expenditure	Amount (in thou- sands of rupees)	Percent- age of total Revenue	Percent- age of total Expen- diture
(5)	(6)	(7)	(8)
<i>Direct Demands on the Revenue :</i>			
on Excise Duties ...	...	...	...
es on Income other than			
Corporation Tax ...	42	...	...
ate Duty ...	...	...	...
es on Railway Fares ...	...	...	...
d Revenue ...	3,09,90	3.64	3.65
e Excise Duties ...	72,09	0.85	0.85
mps ...	18,79	0.22	0.22
est ...	1,16,07	1.36	1.37
istration ...	24,80	0.29	0.29
es on Vehicles ...	84,77	0.99	1.00
s Tax ...	54,90	0.64	0.64
er Taxes and Duties ...	80,69	0.95	0.95
al, Direct Demands			
on the Revenue ...	7,62,43	8.94	8.97
Revenue Account of			
rrigation, Navigation, etc. ...	4,53,96	5.32	5.34
Debt Services ...	—1,85,15	—2.17	—2.18
Civil Administration ...	52,84,45	61.96	62.18
Civil Works, Multi-purpose			
River Schemes and			
Miscellaneous Public			
Improvements ...	7,80,03	9.15	9.18
Electricity Schemes ...	3,59,31	4.21	4.23
Miscellaneous ...	5,76,59	6.76	6.79
Contributions and			
Miscellaneous Adjust-			
ments between Central and			
State Governments ...	...	...	...
Extraordinary Items ...	4,66,77	5.47	5.49
Total, Expenditure ...	84,98,39	99.64	100.00

No. 2. SUMMARY OF REVENUE AND EXPENDITURE BY MAJOR HEADS.

Heads of Revenue	Actuals for 1960-61	Heads of Expenditure	Actuals for 1960-61							Grand Total (8+9)
			Non-Plan		Plan			Total Non-Plan (4+5)	Total Plan (6+7)	
			Charged	Voted	Charged	Voted				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
A. Principal Heads of Revenue.		A. Direct Demands on the Revenue.								
II. Union Excise Duties	6,21,06,000	2. Union Excise Duties.								
IV. Taxes on Income other than Corporation Tax	7,05,62,527	4. Taxes on Income other than Corporation Tax.		42,252			42,252		42,252	
V. Estate Duty	26,46,000	5. Estate Duty								
V-B. Taxes on Railway Fares.	1,21,49,000									
VII. Land Revenue.	9,29,67,730	7. Land Revenue.		3,05,60,060			3,05,60,060	4,29,935	3,09,89,995	
VIII. State Excise Duties	8,09,78,774	8. State Excise Duties.	2,70,485	69,38,288						
IX. Stamps	3,77,12,397	9. Stamps		18,79,491			18,79,491		18,79,491	
X. Forest	3,55,12,567	10. Forest		98,09,803			98,09,803	17,97,250	1,16,07,053	
XI. Registration	98,57,924	11. Registration		24,79,761			24,79,761		24,79,761	
XII. Taxes on Vehicles	2,55,69,023	12. Taxes on Vehicles	4,182	84,72,844						
XII-A. Sales Tax	12,82,05,597	12-A. Sales Tax	32,591	54,57,335						
XIII. Other Taxes and Duties.	2,62,20,173	13. Other Taxes and Duties		80,68,753						
Total	58,44,87,712	Total	3,07,258	7,37,08,587		22,27,185	7,40,15,845	22,27,185	7,62,43,030	
		Irrigation, Navigation, Embankment and Drainage Works.								

Total .. 58,44,81,712	3,07,258	7,37,08,587	22,27,185	7,40,15,845	22,27,185	7,62,43,030
of Irrigation, Embankment and Drainage Works.						
17. Interest on Irrigation Works (Commercial)	3,29,72,804	..	..	3,29,72,804	..	3,29,72,804
Gross Receipts—						
Direct Receipts .. 13,09,843						
Deduct—Working expenses (Non-Plan)	—1,33,34,404					
Net Receipts .. —1,20,24,561						
XVIII. Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)—						
Direct Receipts .. 1,88,431						
Total .. —1,18,36,130	3,29,72,804	1,24,23,285	..	4,53,96,089	..	4,53,96,089
E. Debt Services.						
XX. Interest .. 92,28,234						
22. Interest on Debt and other obligations (net).	—2,89,69,318	..	..	—2,89,69,318	..	—2,89,69,318
23. Appropriation for Reduction or Avoidance of Debt	1,04,54,000	..	..	1,04,54,000	..	1,04,54,000
Total .. 92,28,234	—1,85,15,318	..	..	—1,85,15,318	..	—1,85,15,318

No. 2. SUMMARY OF REVENUE AND EXPENDITURE BY MAJOR HEADS.—(Contd.)

Heads of Revenue	Actuals for 1960-61	Heads of Expenditure	Actuals for 1960-61						Total Non-Plan (4+5)	Total Plan (6+7)	Grand Total (8+9)
			Non-Plan			Plan					
			Charged	Voted	Rs.	Charged	Voted	Rs.			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		
<i>F. Civil Administration.</i>	<i>Rs.</i>	<i>F. Civil Administration.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>		
XXI. Administration of Justice.	..	25. General Administration	10,59,778	6,06,49,187	..	29,53,120	6,17,08,965	29,53,120	6,46,62,085		
XXII. Jails	..	27. Administration of Justice.	20,80,764	1,07,68,061	..	..	1,28,48,825	..	1,28,48,825		
XXIII. Police	..	28. Jails	..	47,01,063	..	4,10,926	47,01,063	4,10,926	51,11,989		
	..	29. Police	76	6,69,92,711	..	..	6,69,92,787	..	6,69,92,787		
	..	36. Scientific Departments.	..	4,86,846	..	4,129	4,86,846	4,129	4,90,975		
XXVI. Education	..	37. Education	..	13,84,71,494(A)	..	3,53,28,574	13,84,71,494	3,53,28,574	17,38,00,068		
XXVII. Medical	..	38. Medical	..	3,81,59,696	..	1,67,19,137	3,81,59,696	1,67,19,137	5,48,78,833		
XXVIII. Public Health.	..	39. Public Health.	..	1,15,71,319	..	91,10,422	1,15,71,319	91,10,422	2,06,81,741		
XXIX. Agriculture	..	40. Agriculture	..	1,84,38,466	..	1,31,31,074	1,84,38,466	1,31,31,074	3,15,69,540		
XXX. Animal Industries	..	41. Animal Industries	..	..	..	..	..	..	..		
XXXII. Industries and Supplies.	2,31,68,722	43. Industries and Supplies.	2,49,000	1,08,85,853 (B)	..	73,88,069	1,11,34,853	73,88,069	1,85,22,922		

XXXX. Animal XXXII. Industries and Supplies.	2,31,68,722	41. Animal 43. Industries and Supplies.	2,49,000	1,08,85,853 (B) ..	73,88,069	1,11,34,853	73,88,069	1,85,22,922
XXXXVI. Miscella- neous Departments.	1,30,52,457	47. Miscellaneous Departments.	..	2,91,56,083 (C) ..	1,85,11,594	2,91,56,083	1,85,11,594	4,76,67,677
Total ..	12,08,10,694	Total ..	33,89,618	40,08,69,755 ..	12,42,20,615	40,42,59,373	12,42,20,615	52,84,79,988
H. Civil Works, Multi-purpose River Schemes and Mis- cellaneous Public Improvements.		H. Civil Works, Multi-purpose River Schemes and Miscellaneous Public Improve- ments.						
XXXXIX. Civil Works	92,76,754	50. Civil Works ..	1,08,665	5,21,89,064 (D) ..	80,35,625	5,22,97,729	80,35,625	6,03,33,354
		51-A. Interest on Capital Outlay on Multi-purpose River Schemes. ..	1,75,69,869		..	1,75,69,869	..	1,75,69,869
Total ..	92,76,754	Total ..	1,76,78,534	5,21,89,064 ..	80,35,625	6,98,67,598	80,35,625	7,79,03,223
I. Electricity Schemes		I. Electricity Schemes						
XLI. Receipts from Electricity Schemes.	4,47,87,237	52. Interest on Capital Outlay on Electricity Schemes	3,51,15,012		..	3,51,15,012	..	3,51,15,012
Deduct—Working Expenses (Non-plan)—2,36,27,707		52-A. Other Re- venue Expendi- ture connected with Electricity Schemes.	4,29,803		..	3,86,548	4,29,803	3,86,548
Total ..	2,11,59,530	Total ..	3,51,15,012	4,29,803 ..	3,86,548	3,55,44,815	3,86,548	3,59,31,363

No. 2. SUMMARY OF REVENUE AND EXPENDITURE BY MAJOR HEADS.—(Contd.)

Heads of Revenue	Actuals for 1960-61	Heads of Expenditure	Actuals for 1960-61								Grand Total (8+9)			
			Non-Plan				Plan							
			Charged	Voted	Rs.	(5)	Charged	Voted	Rs.	(7)		Total Non-Plan (4+5)	Total Plan (6+7)	Rs.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)					
<i>J. Miscellaneous.</i>														
	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.					
		<i>J. Miscellaneous.</i>												
		54.Famine ..	..	1,49,18,233	..	..	1,49,18,233	..	1,49,18,233					
		54-A.Territorial and Political Pensions.	..	8,89,620	..	..	8,89,620	..	8,89,620					
		54-B.Privy Purses and Allowances of Indian Rulers.	..	31,452	..	..	31,452	..	31,452					
		55.Superannua- tion Allowances and Pensions.	28,46,286	1,39,73,863	..	..	1,68,20,149	..	1,68,20,149					
		56.Stationery and Printing.	780	95,99,162	..	..	95,99,942	..	95,99,942					
		57.Miscellaneous	..	1,38,80,824	..	15,18,516	1,38,80,824	15,18,516	1,53,99,340					
		Total	28,47,066	5,32,93,154	..	15,18,516	5,61,40,220	15,18,516	5,76,58,736					
<i>XLIV. Receipts in aid of Superannua- tion.</i>														
		10,54,830												
<i>XLV. Stationery and Printing.</i>														
		5,89,134												
<i>XLVI. Miscellaneous</i>														
		3,28,87,771												
		Total	3,45,31,735											
<i>Miscellaneous</i>														
		<i>Adjustments between Central and State</i>												
		<i>Adjustments between Central and State</i>												

Total	3,45,31,735	28,47,066	5,32,93,154	15,18,516	5,61,40,220	15,18,516	5,76,59,722
Miscellaneous							
Adjustments between							
Central and State							
Governments.							
XLIX. Grants-in-aid							
from Central Gov-							
ernment.	6,52,97,300						
L. Miscellaneous Ad-							
justments between							
Central and State	48,000						
Governments.							
Total	6,53,45,300						
M. Extraordinary							
items.							
LI.-A. Receipts on							
account of Com-							
munity Development							
Projects, National							
Extension Service							
and Local Develop-							
ment Works.	1,98,84,705		77,92,618	..	3,88,62,083(E)	77,92,618	3,88,62,083 4,66,54,701
Total	1,98,84,705	..	77,92,618	..	3,88,62,083	77,92,618	3,88,62,083 4,66,54,701
Total, Expenditure							
on Revenue Ac-							
count.	85,28,88,534	7,37,94,974	60,07,06,266	..	17,52,50,572	67,45,01,240	17,52,50,572 84,97,51,812
Total, Revenue							
Surplus.							+ 30,49,686

No. 2. SUMMARY OF REVENUE AND EXPENDITURE BY MAJOR HEADS.—(Contd.)

Heads of Revenue	Actuals for 1960-61	Heads of Expenditure	Actuals for 1960-61								Grand Total (8+9)
			Non-Plan		Plan				Total Non-Plan (4+5)	Total Plan (6+7)	
			Charged	Voted	Charged	Voted					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		
	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
		<i>Capital Expenditure outside the Re- venue Account.</i>									
		AA. 65. Payment of compensation to landholders, etc., on the aboli- tion of the Zam- indari System.	..	24,28,062	..	..	24,28,062	..	24,28,062		
		65-A. Capital out- lay on Forests ..	..	..	..	15,39,260	..	15,39,260	15,39,260		
		CC. 68. Construc- tion of Irrigation, Navigation, Em- bankment and Drainage Works—	..	..	..	..	..	..	..		
		of Irrigation, Navi- gation, Embank- ment, etc.	..	41,09,915	..	4,48,00,140	41,09,915	4,48,00,140	4,89,10,055		

	41.09.915	4.48.00.140	41.09.915	4.48.00.140	4.80.10.055
Drainage Works— of Irrigation, Navigation, Embankment and Drainage Works—(Non-Commercial).	..	..	..	..	..
FF. 70. Capital outlay on Improvement of Public Health.	..	..	..	..	..
71. Capital outlay on Schemes of Agricultural Improvement and Research.	..	..	..	..	..
72. Capital outlay on Industrial Development.	..	..	..	..	..
HH. 80-A. Capital outlay on Multi-purpose River Schemes.	..	..	..	..	..
81. Capital Account of Civil Works outside the Revenue Account.	..	..	..	..	..
II. 81-A. Capital outlay on Electricity Schemes.	..	..	..	..	..
JJ. 82. Capital Account of other Works outside the Revenue Account.	..	..	..	..	..
	17,52,275	2,96,90,750	17,52,275	2,96,90,750	3,14,43,025
	70,21,480	32,25,347	70,21,480	32,25,347	1,02,46,827
	55	62,08,487	55	62,08,487	62,08,542
	1,70,00,395	1,26,97,392	1,70,00,395	1,26,97,392	2,96,97,787
	..	(F)	..	..	..
	..	9,99,43,770	..	9,99,43,770	9,99,43,770
	1,63,86,338	4,36,60,972	1,63,86,338	4,38,29,781	6,02,16,119
	(G)	..	..	..	..
	..	2,83,78,318	..	2,83,78,318	2,83,78,318
	5,03,159	10,63,009	5,03,159	10,63,009	15,66,168

No. 2. SUMMARY OF REVENUE AND EXPENDITURE BY MAJOR HEADS.—(Concl'd.)

Heads of Revenue	Actuals for 1960-61	Heads of Expenditure	Actuals for 1960-61								Grand Total (8+9)
			Non-Plan				Plan				
			Charged	Voted	Charged	Voted	Charged	Voted	Total Non-Plan (4+5)	Total Plan (6+7)	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		
	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
		83. Payments of Commuted Value of Pensions.	10,536	16,16,713	..	..	16,27,249	—	16,27,249		
		85-A. Capital out- lay on Schemes of Government Tra- ding.	..	—13,87,012	..	..	—13,87,012	..	—13,87,012		
		Total ..	10,536	4,94,31,380	1,68,809	27,12,07,445	4,94,41,916	27,13,76,254	32,08,18,170		
Total, Revenue	85,28,88,534	Total, Expenditure.	7,38,05,510	65,01,37,646	1,68,809	44,64,58,017	72,39,43,156	44,66,26,826	1,17,05,69,982		

(A) Includes Rs. 15,545 met out of Contingency Fund.

(B) Includes Rs. 5,760 met out of Contingency Fund.

(C) Includes Rs. 14,264 met out of Contingency Fund.

(D) Includes Rs. (—)1,00,000 being repayment of advance taken from Contingency Fund during 1959-60.

(E) Includes Rs. (—)22,605 being repayment of advance taken from Contingency Fund during 1959-60.

(F) Includes Rs. (—)2,50,000 being repayment of advance taken from Contingency Fund during 1959-60.

(G) Includes Rs. 82,727 being the net amount met out of Contingency Fund ; (Rs. 83,273 being the amount met out of Contingency Fund and not recouped to end of the year).

NO. 2.—STATEMENT SHOWING THE DEBIT AND CREDIT BALANCES OF THE MAJOR HEADS OF REVENUE AND EXPENDITURE.

Particulars	Actuals for 1960-61		
	Charged	Voted	Total
(1)	(2)	(3)	(4)
Expenditure on Revenue Account (a)	Rs. 7,37,94,974	Rs. 81,30,05,985	Rs. 88,68,00,959
Expenditure Outside the Revenue Account	1,79,345	32,08,06,098	32,09,85,443
Disbursements under Public Debt, Loans and Advances and Inter-State Settlement (b)	47,26,86,076	17,43,67,827	64,70,53,903
Total	54,66,60,395	1,30,81,79,910	1,85,48,40,305
(a) The figures have been arrived at as follows:—			
Total Expenditure as in Account No. 2	7,37,94,974	77,60,43,874	84,98,38,848
Add.—Working Expenses of —			
Irrigation	...	1,33,34,404	1,33,34,404
Electricity	...	2,36,27,707	2,36,27,707
Total	7,37,94,974	81,30,05,985	88,68,00,959
(b) The figures have been arrived at as follows:—			
N. Public Debt —			
Floating Debt	24,14,04,905	...	24,14,04,905

No. 3.—STATEMENT SHOWING THE DISTRIBUTION BETWEEN "CHARGED" AND "VOTED" EXPENDITURE—(Concl'd.)

Particulars	Actuals for 1960-61			Total
	Charged	Voted		
(1)	(2)	(3)	(4)	
Loans from the Central Government	Rs. 20,11,72,323	Rs. ...	Rs. 20,11,72,323	
Other Loans	18,01,875	...	18,01,875	
P. Loans and Advances by State Governments— Loans to Local Funds, Private Parties, etc.	...	17,24,58,921	17,24,58,921	
Loans to Government Servants	...	19,08,906	19,08,906	
Q. Inter-State Settlement	2,83,06,973	...	2,83,06,973	
Total	47,26,86,076	17,43,67,827	64,70,53,903	
<i>Note.</i> —The details of expenditure met from Contingency Fund are as follows:—				
Expenditure on Revenue Account	...	35,569	35,569	
Expenditure outside the Revenue Account	...	83,273	83,273	
Disbursements under Public Debt, Loans and Advances and Inter-State Settlement—	...			
P. Loans and Advances by State Governments— Loans to Local Funds, Private Parties, etc.	...	30,000	30,000	

No. 4.—*Detailed Account of Revenue by Minor Heads.*

Heads (1)	Actuals for 1960-61 1961-62
	Rs.
A.—PRINCIPAL HEADS OF REVENUE.—	
II.— <i>Union Excise Duties.</i> —	
Share of net proceeds assigned to States	3,42,88,000
Share of net proceeds of additional duties of Excise assigned to States	2,78,18,000
Total ..	6,21,06,000
IV.— <i>Taxes on Income other than Corporation Tax.</i> —	
Taxes on Agricultural Income	2,89,209
Share of net proceeds assigned to States	7,02,80,000
Deduct—Refunds	—6,682
Total ..	7,05,62,527
V.— <i>Estate Duty.</i> —	
I. Estate Duty on Agricultural Land—	
Share of net proceeds assigned to States	2,73,000
II. Estate Duty on property other than Agricultural Land—	
Share of net proceeds assigned to States	23,73,000
Total ..	26,46,000
V-B.— <i>Taxes on Railway Fares.</i> —	
Share of net proceeds assigned to States	1,21,49,000
Total ..	1,21,49,000
VII.— <i>Land Revenue.</i> —	
Ordinary Revenue	8,57,93,664
Sale proceeds of waste lands and redemption of land tax	28,809
Recoveries on account of survey and settlement charges	1,14,904
Rents, etc., of fisheries	2,15,707
Recovery of cost of maintenance of boundary pillars	357

No. 4.—Detailed Account of Revenue by Minor Heads—(Contd.)

Heads				Actuals for 1960-61	
(1)				(2)	
				Rs.	
A.—PRINCIPAL HEADS OF REVENUE—(Contd.)					
VII.—Land Revenue.—(Concl'd.)					
Recoveries of overpayments	..	..	..	77,32	A.—PRI
Collection of payments for services rendered	..	..	..	1,03,71	IX.—
Miscellaneous ..	..	..	..	1,24,50,12	B.—Ju
Deduct—Refunds	..	..	..	—58,16,87	(i)
Total	..	..	..	9,29,67,73	(ii)
VIII.—State Excise Duties.—					
Country spirits	..	..	..	15,29,86	
Country fermented liquor	..	..	..	5,87,22,37	
Malt liquors ..	..	..	..	54,68,90	
Wines and spirits	..	..	..	76,29,98	
Receipts from commercial spirits including denatured spirits and medicated wines	..	..	..	5,15,03	
Opium ..	..	..	..	2,40,01	
Duties on medicinal and toilet preparations containing alcohol, opium, etc.	..	..	..	5,93,08	X.—F
Hemp and other drugs	..	..	..	12,41	Tim
Receipts from distilleries	..	..	..	43,67,09	m
Fines, confiscations and miscellaneous	..	..	..	17,68,00	Tim
Recoveries of overpayments	..	..	..	95,68	su
Collection of payments for services rendered	..	..	..	1,41,02	Drif
Deduct—Refunds	..	..	..	—1,04,68	Rev
Total	..	..	..	8,09,78,77	Misc
IX.—Stamps.—					
A.—Non-Judicial—					
Sale of stamps ..	..	..	..	3,76,12,80	XI.—A
Duty on impressing documents	..	..	..	1,74,79	Fees
Fines and penalties	..	..	..	91,47	Fees
Miscellaneous ..	..	..	..	45,64	Misc
Deduct—Refunds	..	..	..	—96,66,46	Ded
Total	..	..	..	2,82,58,26	

No. 4—Detailed Account of Revenue by Minor Heads—(Contd.)

	Heads	Actuals for 1960-61
	(1)	(2)
		Rs.
A.—PRINCIPAL HEADS OF REVENUE—(Contd.)		
IX.—Stamps—(Concl'd.)		
B.—Judicial—		
(i) Court Fees—		
	Court Fees realised in stamps	89,71,952
(ii) Other Receipts—		
	Sale of stamps	5,12,745
	Fines and penalties	20,009
	Miscellaneous	587
	Deduct—Refunds	—51,157
	Total ..	94,54,136
	Grand Total ..	3,77,12,397
X.—Forest.—		
	Timber and other produce removed from the forests by Govern- ment agency	82,32,461
	Timber and other produce removed from the forests by con- sumers or purchasers	2,07,37,017
	Drift and waif wood and confiscated forest produce ..	1,66,668
	Revenue from forest not managed by Government ..	10,47,386
	Miscellaneous	53,35,210
	Deduct—Refunds	—6,175
	Total ..	3,55,12,567
XI.—Registration.—		
	Fees for registering documents	81,83,396
	Fees for copies of registered documents	1,02,416
	Miscellaneous	15,77,358
	Deduct—Refunds	—5,246
	Total ..	98,57,924

No. 4.—Detailed Account of Revenue by Minor Heads—(Contd.)

Heads	Actuals for 1960-61	A.—P. XIII.— C.
(1)	(2)	
	Rs.	
A.—PRINCIPAL HEADS OF REVENUE—(Contd.)		
XII.—Taxes on Vehicles.—		
Receipts under the Indian Motor Vehicles Act	75,02,38	
Receipts under the Provincial Motor Vehicles Taxation Act ..	1,88,34,46	
Other receipts	4,53,72	
Deduct—Refunds	—12,21,52	
Total ..	2,55,69,02	D.—C M Ta
XII-A.—Sales Tax.—		
Taxes under the Central Sales Tax Act	43,70,00	
Taxes under the State Sales Tax Acts	12,34,53,22	D.
Licence fees	6,17,19	
Miscellaneous	11,01,64	
Deduct—Refunds	—13,36,40	
Total ..	12,82,05,59	C.—IR XVI.
XIII.—Other Taxes and Duties.—		
A.—Taxes on Luxuries including Taxes on Entertainments, Amusements, Betting and Gambling.—		A. (1) / G
Entertainment tax	1,29,54,03	
Betting tax—		
Totalisator	37,59	
Book-makers	1,00,84	
Deduct—Refunds	—5,36	
Total ..	1,30,87,11	
B.—Receipts from Electricity Duties.—		
Fees under the Indian Electricity Rules, 1922 and fees for the electrical inspection of cinemas	2,02,07	
Other receipts	3,63,41	
Deduct—Refunds	—1,00	
Total ..	5,64,48	

No. 4—Detailed Account of Revenue by Minor Heads—(Contd.)

	Heads (1)	Actuals for 1960-61 (2)
		Rs.
A.—PRINCIPAL HEADS OF REVENUE—(Concl'd.)		
XIII.—Other Taxes and Duties—(Concl'd.)		
C.—Receipts from Tobacco Duties.—		
	Tobacco Vend fees	3,191
	Miscellaneous fees	4,883
	Total ..	8,074
D.—Other Items.—		
	Miscellaneous	51,729
	Taxes on goods and passengers carried by road or on inland waterways	1,26,57,239
	Deduct—Refunds	—1,48,463
	Total ..	1,25,60,505
	Grand Total ..	2,62,20,173
C.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.		
XVII.—Irrigation, Navigation, Embankment and Drainage Works		
—(Commercial).—		
A. Irrigation Works—		
(1) Productive Works—		
Gross Receipts—		
Direct Receipts—		
	Water-supply of towns	7,136
	Sales of water	15,058
	Plantations	37,460
	Other canal produce	1,57,729
	Water power	740
	Navigation	6,11,198
	Rents	8,367
	Recoveries of expenditure	2,620
	Miscellaneous	91,135
	Deduct—Refunds	—1,201
	Total, Gross Receipts ..	9,30,242

No. 4—Detailed Account of Revenue by Minor Heads—(Contd.)

Heads	Actuals for 1960-61
(1)	(2)
	Rs.
C.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—(Contd.)	
XVII.—Irrigation, Navigation, Embankment, and Drainage Works —(Commercial)—(Contd.)	
A. Irrigation Works—(Contd.)	
(1) Productive Works—(Concl'd.)	
Deduct—Working Expenses—Non-Plan.	
Extensions and improvements	5,78,15
Maintenance and repairs	86,60,39
Establishment	10,14,12
Tools and plant	75,66
Total, Working Expenses	—1,03,28,34
Net Receipts, A (1) Productive Works ..	—93,98,10
(2) Unproductive Works—	
Gross Receipts—	
Direct Receipts—	
Sales of water	1,48,170
Plantations	1,397
Other canal produce	17,503
Navigation	507
Rents	85,600
Fines	66
Recoveries of expenditure	39,168
Miscellaneous	1,42,821
Deduct—Refunds	—124
Deduct—Amount transferable to Mysore towards common works in Tungabhadra Project—Gross Receipts ..	
Total, Gross Receipts ..	2,67,582

No. 4—Detailed Account of Revenue by Minor Heads—(Contd.)

s fr -61	Heads	Actuals for 1960-61
	(1)	(2)
		Rs.
1.)	C.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—(Contd.)	
	XVII. Irrigation, Navigation, Embankment and Drainage Works— (Commercial)—(Contd.)	
	A.—Irrigation Works—(Concl'd.)	
	(2) Unproductive Works—(Concl'd.)	
	Deduct—Working Expenses—Non-Plan.	
15	Extensions and improvements	1,10,657
39	Maintenance and repairs	40,26,026
12	Establishment	4,62,607
66	Tools and Plant	2,07,121
	Suspense	—28,18,066
34	Deduct—Amount recoverable from Mysore on common works	7,08,306
10.	Total, Working Expenses ..	—26,96,651
	Net Receipts, A (2) Unproductive Works.	—24,29,069
	Total, A. Irrigation Works ..	—1,18,27,171
170	B.—Navigation, Embankment and Drainage Works—	
97	(2) Unproductive Works—	
503	Gross Receipts—	
507	Direct Receipts—	
500	Navigation	24,375
66	Plantations	78,604
68	Rents	6,832
21	Miscellaneous	2,575
24	Deduct—Refunds	—367
26	Total, Gross Receipts ..	1,12,019
82		

No. 4—Detailed Account of Revenue by Minor Heads—(Contd.)

Heads				Actuals
(1)				1960-61
				(2)
				Rs.
C.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—(Contd.)				
XVII.—Irrigation, Navigation, Embankment and Drainage Works—(Commercial)				
(Concl'd.)				
B. Navigation, Embankment and Drainage Works—(Concl'd.)				
(2) Unproductive Works—(Concl'd.)				
Deduct—Working Expenses—Non-Plan.				
Extensions and improvements	..	..	..	6
Maintenance and repairs	..	..	..	2,54,9
Establishment	..	..	..	46,5
Tools and plant	..	..	..	7,2
Total, Working Expenses				—3,09,4
Net Receipts, B. (2) Unproductive Works				—1,97,3
Grand Total				—1,20,24,5
XVIII.—Irrigation, Navigation, Embankment and Drainage Works				
—(Non-Commercial)—				
A. Irrigation Works—				
Direct Receipts—				
Sales of water	..	..	..	2,18
Navigation	..	..	..	4,5
Plantations	..	..	..	2,18
Other canal produce	..	..	..	4,23
Water power	..	..	..	11
Rents	..	..	..	24,05
Fines	..	..	..	13
Recoveries of expenditure	..	..	..	13,84
Miscellaneous	..	..	..	1,21,36
Deduct—Refunds	..	..	..	—63
Total, A. Irrigation Works				1,72,01

C.—I

XVII

B.—I

E. I

XX

F. C

XX

(8)

No. 4—Detailed Account of Revenue by Minor Heads—(Contd.)

Heads					Actuals for 1960-61
(1)					(2)
					Rs.
C.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—(Concl'd.)					
XVIII.—Irrigation, Navigation, Embankment and Drainage Works— (Non-Commercial)—(Concl'd.)					
B.—Navigation, Embankment and Drainage Works—					
Direct Receipts—					
Navigation	..	..	..	..	2,885
Sales of water	..	..	..	..	1,893
Plantations	..	..	..	..	1,005
Rents ..	..	..	..	..	203
Miscellaneous	..	..	..	..	10,568
Recoveries of expenditure	..	..	..	..	624
Deduct—Refunds	..	..	..	..	—761
Total, B. Navigation Works					16,417
Grand Total					1,88,431
E. DEBT SERVICES.					
XX. Interest—					
Interest on loans and advances by the State Governments	..	..	..	..	64,16,562
Interest realised on investments of Cash Balances	..	..	..	..	48,149
Interest on arrears of revenue	..	..	..	..	53,903
Miscellaneous ..	..	..	..	..	27,61,803
Deduct—Refunds	..	..	..	..	—52,183
Total					92,28,234
F. CIVIL ADMINISTRATION.					
XXI.—Administration of Justice—					
Sale-proceeds of unclaimed and escheated property	..	..	..	..	1,10,986
Court fees realised in cash	..	..	..	..	2,24,739
General fees, fines and forfeitures	..	..	..	..	38,98,714

No. 4—Detailed Account of Revenue by Minor Heads—(Contd.)

Heads	Actuals for 1960-61
(1)	(2)
	Rs.
F. CIVIL ADMINISTRATION—(Contd.)	
XXI.—Administration of Justice—(Concl'd.)	
Pledership and Mukhtearship examination fees	60
Receipts of the Official Assignee	13,05
Miscellaneous fees and fines	3,18,21
Recoveries of overpayments	82,13
Miscellaneous	1,53,55
Collection of payments for services rendered	36,36
Deduct—Refunds	—83,93
Total ..	47,54,43
XXII.—Jails—	
Jails	15,73
Jail manufactures	5,91,56
Recoveries of overpayments	4,14
Collection of payments for services rendered	40
Total ..	6,11,85
XXIII.—Police—	
Contribution for Railway Police	9,80,78
Police supplied to public departments, private companies and persons	47,28
Receipts and recoveries on account of State Police	6,83,41
Fees, fines and forfeitures	2,09,26
Recoveries of overpayments	1,45,60
Collection of payments for services rendered	13,42,47
Miscellaneous	10,21,00
Deduct—Refunds	—7,66,31
Total ..	36,63,51

No. 4—Detailed Account of Revenue by Minor Heads—(Contd.)

	Heads	Actuals for 1960-61
	(1)	(2)
		Rs.
F.—CIVIL ADMINISTRATION—(Contd.)		
XXVI.—Education—		
A. University—		
Fees, Government Arts Colleges		11,95,654
Fees, Government Professional Colleges		2,03,452
B. Secondary—		
Fees, Government Secondary Schools		6,15,699
C. Primary—		
Fees, Government Primary Schools		55,865
D. Special—		
Fees and other receipts, Government Special Schools		9,18,754
E. General—		
Contributions		2,96,985
Income from endowments		319
Recoveries of overpayments		4,41,039
Collection of payments for services rendered		78,288
Miscellaneous		2,06,19,505
Deduct—Refunds		—31,337
	Total ..	2,43,94,223
XXVII.—Medical—		
Medical school and college fees		7,32,957
Hospital receipts		6,33,004
Mental hospital receipts		8,860
Sale of medicines		8,591
Contributions		5,79,595
Income from endowments		381
Recoveries of overpayments		2,26,370
Collection of payments for services rendered		1,27,843
Miscellaneous		15,84,351
Subventions from the Government of India for Development		
Schemes		64,42,000
Deduct—Refunds		—63,568
	Total ..	1,02,80,384

No. 4—Detailed Account of Revenue by Minor Heads—(Contd.)

Heads (1)				Actuals for 1960-61 (2)	
F.—CIVIL ADMINISTRATION—(Contd.)				Rs.	
XXVIII.—Public Health—					
Sale proceeds of sera and vaccines, etc.	..	..	..	3,61,XXXI	
Contributions	..	..	..	35,75	Ind
Recoveries of overpayments	..	..	..	93,37	Rec
Collection of payments for services rendered	..	..	..	72,64	Rec
Miscellaneous	..	..	..	1,30,73,04	Col
Deduct—Refunds	..	..	..	—1,08,07	Div
Total ..				1,31,70,35	Sub
XXIX.—Agriculture.—					S
Agricultural receipts	..	..	..	79,07,41	Dea
Fisheries	..	..	..	6,31,00	
Recoveries of overpayments	..	..	..	83,95	
Collection of payments for services rendered	..	..	..	1,05,32	XXV
Subventions from the Government of India for Development Schemes	..	..	..	91,25,99	Lab
Deduct—Refunds	..	..	..	—1,71,75	E
Total ..				1,76,81,93	F
XXX.—Animal Husbandry.—					Mis
Veterinary college and school fees	..	..	..	74,16	E
Other receipts	..	..	..	16,34,90	S
Collection of payments for services rendered	..	..	..	62,68	F
Subventions from the Government of India for Development Schemes	..	..	..	31,34,12	M
Deduct—Refunds	..	..	..	—15,40	L
Total ..				48,90,47	
XXXI.—Co-operation.—					
Audit fees	..	..	..	2,09,85	Civ
Miscellaneous receipts	..	..	..	10,93,51	N
Subventions from the Government of India for Development Schemes	..	..	..	38,44,03	XXI
Deduct—Refunds	..	..	..	—5,06	Ren
Total ..				51,42,33	Fer

No. 4—Detailed Account of Revenue by Minor Heads—(Contd.)

	Heads (1)	Actuals for 1960-61 (2)
Rs.		Rs.
	-CIVIL ADMINISTRATION—(Concl'd.)	
3,615	XXII.—Industries and Supplies.—	
35,75	Industries	1,33,10,089
93,37	Receipts from cottage and small scale industries	12,90,674
72,64	Recoveries of overpayments	1,07,262
73,04	Collection of payments for services rendered	1,73,369
08,07	Dividends from investments in commercial and other concerns	27,88,305
	Subventions from the Government of India for Development	
70,35	Schemes	55,54,500
	Deduct—Refunds	—55,477
07,41		
31,00	Total ..	2,31,68,722
83,95		
05,32	XXVI.—Miscellaneous Departments.—	
	Labour and Emigration—	
25,99	Emigration fees	3
71,75	Fees for the registration of Trade Unions	68
	Miscellaneous—	
31,93	Examination fees	21,96,073
	Sales of stores and materials	2,191
74,16	Fees for the inspection of steam boilers	79,180
34,90	Administration of Indian Partnership Act, 1932	11,198
52,68	Fire Services	35,953
	Fees realised under the Factories Act, 1948	5,486
34,12	Miscellaneous	1,07,42,681
5,40	Deduct—Refunds	—20,376
00,47	Total ..	1,30,52,457
	CIVIL WORKS, MULTIPURPOSE RIVER SCHEMES AND MISCELLANEOUS PUBLIC IMPROVEMENTS.	
09,85	XXIX.—Civil Works.—	
3,51	Rents	14,95,846
	Ferry receipts	1,93,743
4,03	Receipts from workshops	1,23,573
5,06	Recoveries of expenditure	35,46,957
	Transfers from Central Road Fund	5,119
2,33	Miscellaneous	28,55,597

No. 4—Detailed Account of Revenue by Minor Heads—(Contd.)

Heads (1)	Actuals 1960- (2)	Rs.
H. CIVIL WORKS, MULTI-PURPOSE RIVER SCHEMES AND MISCELLANEOUS PUBLIC IMPROVEMENTS—(Concl'd.)		
XXXIX.—Civil Works—(Concl'd.)		
Grants from the Government of India for Development Schemes	13,00	—E XL
Deduct—Refunds	—2,44	
Total	92,76	
I. ELECTRICITY SCHEMES.		
XLI.—Receipts from Electricity Schemes.—		
I.—Hydro-Electric Schemes.—		
1. Machkund Hydro-Electric Scheme (Joint Scheme)—		
Gross Receipts		
Deduct—Working Expenses—Non-Plan.		
Maintenance proper		5,79
Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund		
.. .. Rs.	27,73,100	
Less.—Amount to be spent from the		
Depreciation Reserve Fund	Rs. Nil	
Net amount transferred to the Depreciation Reserve Fund		27,73.
Provision for transfer to the Special		
Reserve Fund	Rs. 8,08,400	
Less.—Amount to be spent from the		
Special Reserve Fund	Rs. Nil	
Net amount transferred to the Special Reserve Fund		8,08.
Establishment		2,67.
Tools and plant		
Suspense		3.
Royalty payable to Orissa Government		24,56.
Deduct—Operation and Maintenance charges recoverable from Orissa Government		—10,63.
Total, Working Expenses		—58,25.
Net Receipts		—58,25.

No. 4—Detailed Account of Revenue by Minor Heads—(Contd.)

Heads	Actuals for 1960-61
(1)	(2)
—ELECTRICITY SCHEMES—(Contd.)	Rs.
XLI.—Receipts from Electricity Schemes—(Contd.)	
2. Machkund Hydro-Thermal Scheme—	
Gross Receipts—	
Sale of power	2,44,60,357
Total ..	2,44,60,357
Deduct—Working Expenses—Non-Plan.	
Working expenditure financed from Ordinary Revenues ..	6,884
Maintenance proper	20,23,112
Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund	Rs. 12,05,300
Less—Amount to be spent from the Depreciation Reserve Fund	Rs. Nil
Net amount transferred to the Depre- ciation Reserve Fund	12,05,300
Provision for transfer to the Special Reserve Fund	Rs. 4,42,300
Less —Amount to be spent from the Special Reserve Fund	Rs. Nil
Net amount transferred to the Special Reserve Fund	4,42,300
Establishment	5,57,135
Tools and plant	6,124
Suspense	6,893
Total, Working Expenses ..	—42,47,748
Net Receipts ..	2,02,12,609
3. Tungabhadra Hydro-Electric Scheme—(under the control of Tungabhadra Board)—	
Gross Receipts—	
Sale of power	63,93,317
Total ..	63,93,317

No. 4—Detailed Account of Revenue by Minor Heads—(Contd.)

Heads	Actual 1960	R-ELEC
(1)	(2)	XLI.—
I.—ELECTRICITY SCHEMES—(Contd.)		5.
XLI.—Receipts from Electricity Schemes—(Contd.)		G
3. Tungabhadra Hydro-Electricity Scheme—(under the control of Tungabhadra Board)—(Concl'd.)		
Deduct—Working Expenses—Non-Plan.		
Maintenance proper	4,31	
Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund	Rs. 4,44,600	D
Less—Amount to be spent from the Depreciation Reserve Fund	Rs. Nil	
Net amount transferred to the Depreciation Reserve Fund	4,4	
Provision for transfer to the Special Reserve Fund	Rs. 5,65,700	
Less—Amount to be spent from the Special Reserve Fund	Rs. Nil	
Net amount transferred to the Special Reserve Fund	5,65	
Establishment	5,11	
Tools and plant	..	
Deduct—Amount recovered from the Mysore Electricity Board towards common works	—1,65	
Total, Working Expenses	—17,86	
Net Receipts	46,07	
4. Tungabhadra Hydro-Thermal Scheme—		
Gross Receipts	..	
Deduct—Working Expenses—Non-Plan.		
Maintenance proper	3,16	MISC
Establishment	1,92	XLIV.
Tools and plant	1	Con
Total, Working Expenses	—5,10	Mis
Net Receipts	—5,10	Dea

No. 4—Detailed Account of Revenue by Minor Heads—(Contd.)

Actuals 1960 (2)	Heads (1)	Actuals for 1960-61 (2)
	RE-ELECTRICITY SCHEMES—(Concl'd.)	Rs.
	XLI.—Receipts from Electricity Schemes—(Concl'd.)	
	5. Telangana Hydro-Thermal Scheme—	
	Gross Receipts—	
	Sale of power	1,39,33,563
	Total ..	1,39,33,563
	Deduct—Working Expenses—Non-Plan.	
	Maintenance proper	1,00,51,021
	Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund	Rs. 3,22,000
	Less—Amount to be spent from the Depreciation Reserve Fund ..	Rs. Nil
	Net amount transferred to the Depre- ciation Reserve Fund	3,22,000
	Provision for transfer to the Special Reserve Fund	Rs. 1,28,000
	Less—Amount to be spent from the Special Reserve Fund	Rs. Nil
	Net amount transferred to the Special Reserve Fund ..	1,28,000
	Establishment	7,18,405
	Tools and plant	14,334
	Suspense	23,869
	Total, Working Expenses ..	—1,12,57,629
	Net Receipts ..	26,75,934
	Grand Total, Net Receipts ..	2,11,59,530
	MISCELLANEOUS	
	XLIV.—Receipts in aid of Superannuation—	
	Contributions for pensions and gratuities	10,22,558
	Miscellaneous	91,763
	Deduct—Refunds	—59,491
	Total ..	10,54,830

No. 4—Detailed Account of Revenue by Minor Heads—(Contd.)

	Heads (1)	Actual 1960 (2)
J. MISCELLANEOUS—(Concl'd.)		Rs.
XLV.—Stationery and Printing.—		
Stationery receipts	..	2
Sale of Gazettes and other Government publications ..	..	3,4
Other press receipts	..	2,2
Deduct—Refunds	..	—
Total ..		5,8
XLVI.—Miscellaneous—		
Unclaimed deposits	..	19,3
Sale of old stores and materials	..	8
Sale of land and houses, etc.	..	1—E
Fees for Government audit	..	4,6
Rents, rates and taxes	..	4
Other fees, fines and forfeitures	..	3,3
Recoveries of overpayments	..	4,8
Collection of payments for services rendered ..	..	10,1
Receipts on account of Road Development Works ..	..	1,5
Miscellaneous	..	87,3
Receipts in connection with elections	..	2,9
Loss or gain on conversion to decimal coinage ..	..	B.
Gain by exchange on local transactions	..	
Gain by exchange	..	
Subventions from the Government of India for Development Schemes	..	7,88
Grants from the Government of India to cover reduction in the share of Income-tax consequent on the changes in Company Taxation	..	C.
Deduct—Refunds	..	1,95,13
	..	—8,87
Total ..		3,28,87
L.—CONTRIBUTIONS AND MISCELLANEOUS ADJUSTMENTS BETWEEN CENTRAL AND STATE GOVERNMENTS.		
XLIX.—Grants-in-aid from the Central Government.—		
Grants-in-aid under Article 275 of the Constitution ..	..	4,67,05
Other grants-in-aid	..	1,85,92
Total ..		6,52,97

No. 4—Detailed Account of Revenue by Minor Heads—(Concl'd.)

Actuals for 1960-61 (2)	Heads (1)	Actuals for 1960-61 (2)
Rs.		Rs.
—CONTRIBUTIONS AND MISCELLANEOUS ADJUSTMENTS BETWEEN CENTRAL AND STATE GOVERNMENTS—(Concl'd.)		
L.— <i>Miscellaneous Adjustments between Central and State Governments.</i> —		
Contributions from the Central Government on account of Administration of Petroleum and Explosives Acts		22,000
Contributions from the Central Government on account of Administration of Indian Arms Act		26,000
Total ..		48,000
I.—EXTRAORDINARY ITEMS.		
A. Receipts on account of Community Development Projects, National Extension Service and Local Development Works.—		
A. Community Development Projects.—		
Grants from the Government of India		1,40,38,233
Other receipts		3,89,240
Deduct—Refunds		—40,055
Total ..		1,43,87,418
B. National Extension Service.—		
Grants from the Government of India		20,83,000
Other receipts		15,885
Deduct—Refunds		—307
Total ..		20,98,578
C. Local Development Works.—		
Grants from the Government of India		29,28,550
Other receipts		84,558
Deduct—Refunds		—17,055
Total ..		29,96,053
D. General.—		
Grants from the Government of India		4,02,256
Other receipts		400
Total ..		4,02,656
Grand Total ..		1,98,84,705

No. 5.—DETAILED STATEMENT OF EXPENDITURE BY MINOR HEADS.

Heads	Actuals for 1960-61						
	Non-Plan		Plan		Total Non-Plan (2+3)	Total Plan (4+5)	Grand Total (6+7)
	Charged	Voted	Charged	Voted			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A. DIRECT DEMANDS ON THE REVENUE.							
4. <i>Taxes on Income other than Corporation Tax.</i>							
Collection of Taxes on Agricultural Income ..	..	42,252	..	..	42,252	..	42,252
Total ..	..	42,252	..	..	42,252	..	42,252
7. Land Revenue.							
Charges of administration ..	..	68,806	..	4,29,935	68,806	4,29,935	4,98,741
Charges on account of land revenue collections ..	..	1,128	..	..	1,128	..	1,128
Survey, Settlement and Record Operations ..	..	62,58,641	..	..	62,58,641	..	62,58,641
Land Records ..	..	17,04,437	..	..	17,04,437	..	17,04,437
Assignments and Compensation ..	..	1,69,21,991	..	..	1,69,21,991	..	1,69,21,991
Transfer to the Zamindari ..	..	..	..	..	..	..	..

Land Records	17,04,437	..	..	..	1,69,21,991	..	1,69,21,991
Assignments and Compensation	..	..	..	..	..	..	..
Transfer to the Zamindari Abolition Fund ..	..	..	..	..	13,00,000	..	13,00,000
Total ..	..	..	..	..	3,05,60,060	4,29,935	3,09,89,995

3. State Excise Duties.

Superintendence ..	1,50,520	..	..	..	5,21,643	..	5,21,643
District Executive Establishment	..	..	..	..	..	..	..
Distilleries	..	44,98,324	..	..	44,98,324	..	44,98,324
Cost of Opium supplied to State Excise Department.	..	20,50,906	..	..	21,70,871	..	21,70,871
.. ..	..	17,935	..	..	17,935	..	17,935
Total ..	2,70,485	69,38,288	..	..	72,08,773	..	72,08,773

9. Stamps.

A. Non-Judicial—

Superintendence ..	..	..	..	..	1,06,403	..	1,06,403
Charges for the sale of stamps	..	..	..	..	..	..	..
Cost of stamps supplied from Central Stamp Stores ..	..	13,91,600	..	..	13,91,600	..	13,91,600
.. ..	..	1,63,890	..	..	1,63,890	..	1,63,890

No. 5.—DETAILED STATEMENT OF EXPENDITURE BY MINOR HEADS—(Contd.)

Actuals for 1960-61

Heads	Non-Plan		Plan		Total Non-Plan (2+3)	Total Plan (4+5)	Grand Total (6+7)
	Charged	Voted	Charged	Voted			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A. DIRECT DEMANDS ON THE REVENUE—(Concl'd.)							
9. Stamps—(Concl'd.)							
B. Judicial—							
Charges for the sale of stamps ..	..	1,11,481	..	..	1,11,481	..	1,11,481
Cost of stamps supplied from Central Stamp Stores ..	..	1,06,117	..	..	1,06,117	..	1,06,117
Total ..	..	18,79,491	..	..	18,79,491	..	18,79,491
10. Forest.							
General Direction ..	..	3,52,663	..	..	3,52,663	..	3,52,663
Conservancy and Works ..	..	30,41,633	..	13,22,371	30,41,633	13,22,371	43,64,004
Establishment ..	..	64,15,507	..	4,74,879	64,15,507	4,74,879	68,90,386
Total ..	..	98,09,803	..	17,97,250	98,09,803	17,97,250	1,16,07,053

11. Registration.

Total	98,09,803	17,07,250	98,09,803	17,07,250	1,16,07,053
11. Registration.					
Superintendence ..	59,373	..	59,373	..	59,373
District Charges ..	24,20,388	..	24,20,388	..	24,20,388
Total ..	24,79,761	..	24,79,761	..	24,79,761
12. Taxes on Vehicles.					
Charges of collection under					
Motor Vehicles Acts ..	10,949	..	10,949	..	10,949
Inspection of motor vehicles ..	1,99,614	..	1,99,614	..	1,99,614
Compensation to local bodies, etc. ..	74,19,101	..	74,19,101	..	74,19,101
Other charges ..	8,43,180	..	8,47,362	..	8,47,362
Total ..	4,182	..	84,72,844	..	84,77,026
12-A. Sales Tax.					
Collection charges ..	32,591	..	54,57,335	..	54,89,926
Total ..	32,591	..	54,57,335	..	54,89,926
13. Other Taxes and Duties.					
Collection charges—					
Inter-State Transit Duties. ..	22,166	..	22,166	..	22,166
Entertainment Tax ..	77,83,173	..	77,83,173	..	77,83,173
Charges under the Electricity Acts ..	2,63,414	..	2,63,414	..	2,63,414
Total ..	80,68,753	..	80,68,753	..	80,68,753

No. 5.—DETAILED STATEMENT OF EXPENDITURE BY MINOR HEADS—(Contd.)

Heads	Actuals for 1960-61						Grand Total (6+7)
	Non-Plan		Plan		Total Non-Plan (2+3)	Total Plan (4+5)	
	Charged	Voted	Charged	Voted			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
C. REVENUE ACCOUNT OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.							
17. Interest on Irrigation Works (Commercial).							
Irrigation Works ..	3,27,12,397	..	..	..	3,27,12,397	..	3,27,12,397
Navigation, Embankment and Drainage Works.	2,60,407	..	..	..	2,60,407	..	2,60,407
Total ..	3,29,72,804	..	..	..	3,29,72,804	..	3,29,72,804
18. Other Revenue Expenditure financed from ordinary revenues.							
A. Irrigation Works—							
(1) Works (Non-Commercial)—							
Extensions and Improvements ..	..	53,399	..	..	53,399	..	53,399
Maintenance and Repairs ..	..	1,61,70,571	..	..	1,61,70,571	..	1,61,70,571
Establishment ..	..	28,40,480	..	..	28,40,480	..	28,40,480

(1) Works (Non-Commercial)—
Extensions and Improve-
ments

Maintenance and Repairs	53,399	53,399	53,399
Establishment	1,61,70,571	1,61,70,571	1,61,70,571
Tools and Plant	28,40,480	28,40,480	28,40,480
Suspense	1,05,864	1,05,864	1,05,864
	—27,984	—27,984	—27,984
Total	1,95,04,083	1,95,04,083	1,95,04,083

(2) Miscellaneous Expenditure—

Establishment	5,29,856	5,29,856	5,29,856
Tools and Plant	70,612	70,612	70,612
Other charges	4,73,506	4,73,506	4,73,506
Suspense	—38,041	—38,041	—38,041
Grants-in-aid	10,000	10,000	10,000
Total	10,45,933	10,45,933	10,45,933

Total, A. Irrigation Works

	2,05,50,016	2,05,50,016	2,05,50,016
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B. Navigation, Embankment
and Drainage Works.

(1) Works (Non-Commercial)—

Works	543	543	543
Maintenance and Repairs	26,54,902	26,54,902	26,54,902
Establishment	1,08,277	1,08,277	1,08,277
Tools and Plant	13,914	13,914	13,914
Total	27,77,636	27,77,636	27,77,636

No. 5.—DETAILED STATEMENT OF EXPENDITURE BY MINOR HEADS—(Contd.)

Heads	Actuals for 1960-61						Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	Non-Plan		Plan		Total Non-Plan (2+3)	Total Plan (4+5)							Grand Total (6+7)
	Charged	Voted	Charged	Voted									
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)						
C. REVENUE ACCOUNT OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—(Concl'd.)													
18. Other Revenue Expenditure financed from ordinary revenues.—(Concl'd.)													
(2) Miscellaneous Expenditure—													
Establishment	..	456	..	..	456	..	456					456	
Tools and Plant	..	64	..	..	64	..	64					64	
Other charges	..	5,147	..	..	5,147	..	5,147					5,147	
Total ..	..	5,667	..	..	5,667	..	5,667					5,667	

Total, B. Navigation, Embank- <i>Deduct</i> —Amount financed from Famine Relief Fund ..	..	—1,09,10,034	..	..	—1,09,10,034	..	—1,09,10,034
Total ..	..	1,24,23,285	..	..	1,24,23,285	..	1,24,23,285
E. DEBT SERVICES.							
22. Interest on Debt and Other Obligations.							
A. Interest on ordinary debt—							
(i) Rupee Debt—							
1. Interest on Permanent Loans—							
Contribution to Madras State on pre-partition Loans ..							
4% Andhra State Develop- ment Loan, 1967 ..	31,33,584	..	..	..	31,33,584	..	31,33,584
4% Andhra State Develop- ment Loan, 1968 ..	20,34,765	..	..	..	20,34,765	..	20,34,765
4% Andhra Pradesh State Development Loan, 1969 ..	18,82,986	..	..	..	18,82,986	..	18,82,986
4½% Andhra Pradesh State Development Loan, 1970 ..	12,17,020	..	..	..	12,17,020	..	12,17,020
4% Andhra Pradesh State Development Loan, 1971 ..	23,19,325	..	..	..	23,19,325	..	23,19,325
Interest on Old Railway Shares ..	32,49,868	..	..	..	32,49,868	..	32,49,868
2. Discount on Loans ..	1,42,678*	..	..	..	1,42,678	..	1,42,678
	2,45,616	..	..	..	2,45,616	..	2,45,616

* Differs from the figure shown against "*Deduct*"—(2) Interest recoverable from the Government of India on account of Old Railway Shares" on page 75 due to recovery of arrears of 1959-60 and less recovery of interest paid for 1960-61.

No. 5.—DETAILED STATEMENT OF EXPENDITURE BY MINOR HEADS—(Contd.)

Heads	Actuals for 1960-61						
	Non-Plan		Plan		Total Non-Plan	Total Plan	Grand Total (6+7)
	Charged	Voted	Charged	Voted	(2+3)	(4+5)	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
E. DEBT SERVICES—(Contd.)							
22. Interest on Debt, etc.—(Contd.)							
3. Floating Loans—							
Interest on Ways and Means advances ..	19,00,090	..	..	..	19,00,090	..	19,00,090
Interest on other floating loans ..	13,82,751	..	..	..	13,82,751	..	13,82,751
4. Other items—							
Management of Debt ..	1,04,202	..	..	..	1,04,202	..	1,04,202
Expenditure connected with the issue of new loans and sale of securities held in the Cash							
Balance Investment Account ..	1,05,822	..	..	..	1,05,822	..	1,05,822
Miscellaneous ..	15,368	..	..	..	15,368	..	15,368
5. Interest on Loans taken from the Central Government ..							
1. Special Loans—							
B. Interest on Unfunded Debt—							

5. Interest on Loans taken from the Central Govern-

B. Interest on Unfunded Debt--

1. Special Loans—

Interest on other Special	..	..
Loans	..	..

31,098 31,098

31,098

5. State Provident Funds—

Interest on General Provi-
dent Fund

11.17.617

11,17,617

Interest on Indian Civil
Service Provident Fund

33.027

33.027

Interest on Indian Civil Service (Non-European

Members) Provident Fund

26.674

26624

Interest on All-India Services Provident Fund

51 370 51 378

51 378

Interest on Contributory
Provident Funds

3 41 287

41 287

6. Special Deposit Accounts—

Interest on Andhra Pradesh
State Life Insurance Fund

8,47,609	8,47,609
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47,609

Interest on Andhra Pradesh Family Pension

desch Family Pension
Fund of Class IV Gov-

Electricity Schemes	..	—3,51,15,012	..	..	..	—3,51,15,012
Multi-purpose River Schemes	..	—1,75,69,869	..	..	..	—1,75,69,869
Other Government Commercial Departments and Undertakings	..	—18,38,385	..	..	..	—18,38,385
<i>Deduct—(2) Interest recoverable from the Government of India on account of Old Railway Shares</i>	..	—1,42,847	..	..	..	—1,42,847
<i>Deduct—(3) Interest portion of equated payments on account of Commuted Value of Pensions</i>	..	—1,95,000	..	..	..	—1,95,000
Grand Total	..	—2,89,69,318	..	..	..	—2,89,69,318
23. Appropriation for Reduction or Avoidance of Debt.						
A. Sinking Funds	..	1,04,54,000	..	..	..	1,04,54,000
Total	..	1,04,54,000	..	..	..	1,04,54,000

No. 5.—DETAILED STATEMENT OF EXPENDITURE BY MINOR HEADS.—(Contd.)

Heads	Actuals for 1960-61						Grand Total (6+7)
	Non-Plan		Plan		Total Non-Plan (2+3)	Total Plan (4+5)	
	Charged	Voted	Charged	Voted			
	(1)	(2)	(3)	(4)	(5)	(6)	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
F. CIVIL ADMINISTRATION.							
25. <i>General Administration.</i>							
A. Heads of States, Cabinet and Ministers—							
Emoluments and Allow- ances of the Governor.	59,400	..	..	..	59,400	..	59,400
Secretariat Staff of the Governor	83,715	..	..	..	83,715	..	83,715
Staff and House-hold of the Governor	98,967	..	..	..	98,967	..	98,967
Entertainment and Hospi- tality expenses	17,998	4,57,605	..	..	4,75,603	..	4,75,603
Expenditure from Contract Allowance	59,300	..	..	..	59,300	..	59,300
Medical facilities to Gov- ernors, their family and staff	19,067	..	..	..	19,067	..	19,067
Legislature—							
Legislative Council	23,326	2,77,529	..	..	3,00,855	..	3,00,855
Legislative Assembly	20,313	11,12,007	..	..	..	..	..

	19,067	19,067	19,067	19,067
staff				
Legislature—				
Legislative Council ..	23,326	2,77,529	..	3,00,855
Legislative Assembly ..	20,313	11,12,907	..	11,33,220
State Legislature Secretariat ..	..	5,28,778	..	5,28,778
C. Elections—				
Other Election Charges ..	..	24,02,742	..	24,02,742
E. Secretariat and Attached Offices—				
Civil Secretariat ..	..	1,10,06,171	10,58,949	1,20,65,120
Public Service Commission	5,63,394	..	..	5,63,394
Board of Revenue, Financial Commissioner and Establishments ..	..	9,89,577	..	9,89,577
Agent for Government Consignments ..	..	522	..	522
Local Fund Audit Establishments ..	..	11,35,688	..	11,35,688
G. District Administration—				
General Establishments ..	35,745	1,39,75,014	..	1,40,10,759
Sub-Divisional Establishments ..	..	21,45,033	..	21,45,033
Other Establishments ..	..	2,36,79,977	..	2,36,79,977
I. Miscellaneous—				
Discretionary Grants by Heads of States, etc. ..	11,999	..	..	11,999
Miscellaneous ..	..	34,92,586	18,94,171	53,86,757

No. 5.—DETAILED STATEMENT OF EXPENDITURE BY MINOR HEADS.—(Contd.)

Heads	Actuals for 1960-61							
	Non-Plan		Plan		Total Non-Plan		Total Plan	Grand Total
	Charged	Voted	Charged	Voted	(2+3)	(4+5)		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(8)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
F. CIVIL ADMINISTRATION—(Contd.)								
25. General Administration—(Concl'd.)								
Charges in England	..	4,402	..	..	4,402	..	..	4,402
Deduct—Contributions recoverable from other Governments, Departments, etc.	..	—13,04,645	..	..	—13,04,645	..	..	—13,04,645
Total ..	10,59,778	6,06,49,187	..	29,53,120	6,17,08,965	29,53,120	6,46,62,085	6,46,62,085
27. Administration of Justice.								
High Court ..	20,80,764	..	..	..	20,80,764	..	..	20,80,764
Law Officers ..	..	8,28,851	..	..	8,28,851	..	..	8,28,851
Administrator-General and Official Trustee	..	9,046	..	..	9,046	..	..	9,046
Coroner's Court	..	20,831	..	..	20,831	..	..	20,831
Criminal Courts	..	19,27,155	..	..	19,27,155	..	..	19,27,155
Total ..	20,80,764	1,07,68,061	..	..	1,28,48,825	..	..	1,28,48,825

Ordnance	..	9,046	..	9,046	..	9,046	..	9,046
Coroner's Court	..	20,831	..	20,831	..	20,831	..	20,831
Criminal Courts	..	19,27,155	..	19,27,155	..	19,27,155	..	19,27,155
Total	..	20,80,764	1,07,68,061	..	..	1,28,48,825	..	1,28,48,825
Jails	..	..	40,73,459	..	4,10,926	40,73,459	4,10,926	44,84,385
Jail manufactures	..	..	5,58,707	..	..	5,58,707	..	5,58,707
Charges on account of persons confined or detained in Jails outside the State.	..	..	68,897	..	..	68,897	..	68,897
Total	..	..	47,01,063	..	4,10,926	47,01,063	4,10,926	51,11,989
Superintendence	..	..	7,26,055	..	..	7,26,055	..	7,26,055
District Executive Force	..	76	5,47,18,228	..	..	5,47,18,304	..	5,47,18,304
Police Training Schools and Colleges	..	..	4,70,023	..	..	4,70,023	..	4,70,023
Special Police	..	..	62,41,044	..	..	62,41,044	..	62,41,044
Railway Police	..	..	16,86,844	..	..	16,86,844	..	16,86,844
Criminal Investigation Department	..	..	26,40,482	..	..	26,40,482	..	26,40,482
Works	..	..	5,10,035	..	..	5,10,035	..	5,10,035
Total	..	76	6,69,92,711	..	..	6,69,92,787	..	6,69,92,787

No. 5.—DETAILED STATEMENT OF EXPENDITURE BY MINOR HEADS.—(Contd.)

Heads	Actuals for 1960-61						
	Non-Plan		Plan		Total Non-Plan		Grand Total (6+7)
	Charged	Voted	Charged	Voted	(2+3)	Total Plan (4+5)	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
F. CIVIL ADMINISTRATION—(Contd.)							
<i>36. Scientific Departments.</i>							
Mines Department ..	..	2,00,214	..	..	2,00,214	..	2,00,214
Archaeological Department.	..	1,31,368	..	4,129	1,31,368	4,129	1,35,497
City Survey and Stores Department ..	..	16,575	..	..	16,575	..	16,575
Museums ..	..	1,38,689	..	..	1,38,689	..	1,38,689
Total ..	..	4,86,846	..	4,129	4,86,846	4,129	4,90,975
37. Education.							
<i>A. University—</i>							
Grants to Universities ..	..	71,27,253	..	10,81,300	71,27,253	10,81,300	82,08,553
Government Arts Colleges	..	22,01,502*	..	21,16,212	22,01,502	21,16,212	43,17,714
Grants to non-Government Arts Colleges	..	15,64,405	..	2,82,854	15,64,405	2,82,854	18,47,259
Grants to non-Government Professional Colleges ..	..	41,510	..	..	41,510	..	41,510

Grants to non-Government
Professional Colleges ..

B. Secondary—

Government Secondary
Schools ..

Direct Grants to non-
Government Secondary
Schools ..

Grants to local bodies for
Secondary Education ..

C. Primary—

Government Primary
Schools ..

Direct Grants to non-Gov-
ernment Primary Schools
Grants to local bodies for
Primary Education ..

D. Special—

Government Special Schools
Direct Grants to non-Gov-
ernment Special Schools

Grants to local bodies for
Special Education ..

Grants to non-Government Professional Colleges ..	..	15,64,405	..	..	2,82,854	15,64,405	..	..	2,82,854	18,47,259
B. Secondary—										
Government Secondary Schools ..	..	41,510	..	..	..	41,510	..	..	..	41,510
Direct Grants to non- Government Secondary Schools ..	..	70,83,479	..	..	13,84,724	70,83,479	13,84,724	84,68,203		
Grants to local bodies for Secondary Education ..	..	85,55,894	..	..	29,36,515	85,55,894	29,36,515	1,14,92,409		
	..	1,87,52,877	..	..	51,18,163	1,87,52,877	51,18,163	2,38,71,040		
C. Primary—										
Government Primary Schools ..	..	1,06,55,615	..	..	26,53,804	1,06,55,615	26,53,804	1,33,09,419		
Direct Grants to non-Gov- ernment Primary Schools	..	85,76,204	..	..	3,47,275	85,76,204	3,47,275	89,23,479		
Grants to local bodies for Primary Education ..	..	5,91,45,459	..	..	41,04,036	5,91,45,459	41,04,036	6,32,49,495		
D. Special—										
Government Special Schools Direct Grants to non-Gov- ernment Special Schools	..	64,41,498	..	..	1,07,30,513	64,41,498	1,07,30,513	1,71,72,011		
Grants to local bodies for Special Education ..	..	14,88,017	..	..	9,32,836	14,88,017	9,32,836	24,20,853		
	..	16,076	..	..	1,500	16,076	1,500	17,576		

116,09,649

4,383,652

8,54,82,393

1,04,000

No. 5.—DETAILED STATEMENT OF EXPENDITURE BY MINOR HEADS—(Contd.)

Actuals for 1960-61							
Heads	Non-Plan		Plan		Total Non-Plan (2+3)	Total Plan (4+5)	Grand Total (6+7)
	Charged	Voted	Charged	Voted			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
F. CIVIL ADMINISTRATION—(Contd.)							
37. Education—(Concl.)							
E. General—							
Direction ..	..	7,86,467	..	2,32,750	7,86,467	2,32,750	10,19,217
Inspection ..	..	31,74,842	..	16,15,351	31,74,842	16,15,351	47,90,193
Scholarships ..	..	5,98,709	..	2,01,276	5,98,709	2,01,276	7,99,985
Miscellaneous ..	..	10,82,897	..	5,73,342	10,82,897	5,73,342	16,56,239
Charges in England ..	..	300	..	..	300	..	300
Total ..	..	13,84,71,494*	..	3,53,28,574	13,84,71,494	3,53,28,574	17,38,00,068
38. Medical.							
Medical Establishment ..	..	9,50,341	..	38,009	9,50,341	38,009	9,88,350
Hospitals and Dispensaries.	..	3,14,32,016	..	88,91,740	3,14,32,016	88,91,740	4,03,23,756
Grants for Medical purposes ..	..	11,00,241	..	1,110	11,00,241	1,110	11,01,351
Medical Colleges and Schools ..	..	37,53,677	..	58,98,544	37,53,677	58,98,544	96,52,221
Mental Hospital ..	..	8,37,064	..	1,71,403	8,37,064	1,71,403	10,11,557
Employees' State Insurance Scheme ..	..	..	..	17,16,141	..	17,16,141	17,16,141

Medical Colleges and Schools	..	37,53,677	8,37,064	..	58,98,544	1,71,503	37,53,677	8,37,064	58,98,544	1,71,503	96,52,221	10,11,557
Employees' State Insurance Scheme	..	..	..	..	..	..	..	..	..	..	..	..
Charges in England	..	..	107	..	..	..	..	107	..	..	17,16,141	17,16,141
Total ..	..	..	3,81,59,696	..	..	..	..	3,81,59,696	..	..	1,67,19,137	5,48,78,833
39. Public Health.												
Public Health Establishment Grants for Public Health purposes	..	..	35,15,363	..	..	..	..	35,15,363	..	..	28,53,412	63,68,775
Expenses in connection with epidemic diseases	..	..	2,70,329	..	..	..	..	2,70,329	..	..	..	2,70,329
Works	..	..	41,96,912	..	..	..	..	41,96,912	..	..	62,56,951	1,04,53,863
Miscellaneous ..	..	..	37,47,363	..	..	..	..	37,47,363	..	..	..	37,47,363
	..	..	—1,58,648	..	..	..	..	—1,58,648	..	59	59	—1,58,589
Total ..	..	..	1,15,71,319	..	..	..	..	1,15,71,319	..	..	91,10,422	2,06,81,741
40. Agriculture.												
Direction	..	..	5,70,296	..	..	..	..	5,70,296	..	..	95,134	6,65,430
Superintendence	..	..	6,24,023	..	..	..	..	6,24,023	..	..	1,31,602	7,55,625
Subordinate and Expert Staff	..	..	4,24,749	..	..	..	..	4,24,749	..	..	60,079	4,84,828
Experimental Farms	..	..	12,77,176	..	..	..	..	12,77,176	..	..	4,03,128	16,80,304
Agricultural Demonstration and Propaganda including public exhibitions and fairs	..	..	50,64,413	..	..	..	..	50,64,413	..	..	28,24,935	78,89,348
Agricultural Experiments and Research	..	..	40,92,436	..	..	..	..	40,92,436	..	..	42,84,477	83,76,913
Agricultural Engineering	..	..	32,17,522	..	..	..	..	32,17,522	..	..	16,91,975	49,09,497

* Includes Rs. 15,545 met out of Contingency Fund and not recouped to the end of the year.

Hospitals and dispensaries	..	11,45,058	..	11,41,309	11,45,058	11,41,309	22,86,367
Breeding Operations	..	25,39,063	..	51,64,724	25,39,063	51,64,724	77,03,787
Grants-in-aid, Contributions, etc.	..	24,140	..	1,96,612	24,140	1,96,612	2,20,752
Other charges	..	1,13,165	..	9,45,889	1,13,165	9,45,889	10,59,054
Total	..	49,65,587	..	90,05,995	49,65,587	90,05,995	1,39,71,582

42. Co-operation.

Direction	..	6,07,774	..	1,462	6,07,774	1,462	6,09,236
Superintendence	..	41,54,490	..	31,59,204	41,54,490	31,59,204	73,13,694
Grants-in-aid	..	8,34,305	..	84,96,909	8,34,305	84,96,909	93,31,214
Other charges	..	26,820	..	..	26,820	..	26,820
Total	..	56,23,389	..	1,16,57,575	56,23,389	1,16,57,575	1,72,80,964

43. Industries and Supplies.

Industries	..	2,49,000	..	4,19,114	75,93,008	4,19,114	80,12,122
Cottage Industries	..	..	..	60,93,886	6,36,281	60,93,886	67,30,167
Grants-in-aid, Contributions, etc.	..	..	..	8,75,069	6,03,396	8,75,069	14,78,465
Purchase organisations	..	..	..	..	2,83,912	..	2,83,912
Inspection organisations	..	..	..	..	8,35,731	..	8,35,731
Other organisations	..	..	..	..	11,82,525	..	11,82,525
Total	..	2,49,000	..	73,88,069	1,11,34,853	73,88,069	1,85,22,922

* Includes Rs. 5,760 met out of Contingency Fund and not recouped to end of the year.

185.22.912
96,96,897

67.30.167

No. 5.—DETAILED STATEMENT OF EXPENDITURE BY MINOR HEADS.—(Contd.)

Actuals for 1960-61.

Heads	Non-Plan				Plan		Total Non-Plan (2+3)	Total Plan (4+5)	Grand Total (6+7)
	Charged	Voted	Charged	Voted	Charged	Voted			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
F. CIVIL ADMINISTRATION—(Concl'd.)									
47. Miscellaneous Departments.									
Labour and Emigration—									
Factories	..	7,82,385	..	..	7,82,385	..	7,82,385	..	7,82,385
Labour	..	7,13,065	..	7,26,185	7,13,065	7,26,185	7,13,065	7,26,185	14,39,250
Inspection and Tests—									
Inspector of Steam-boilers ..	..	1,11,508	..	..	1,11,508	..	1,11,508	..	1,11,508
Statistics—									
State Statistics	..	5,61,501	..	7,23,117	5,61,501	7,23,117	5,61,501	7,23,117	12,84,618
Miscellaneous—									
Preservation and translation of ancient manuscripts									
Examinations	..	3,15,791	..	..	3,15,791	..	3,15,791	..	3,15,791
Administration of Indian	..	14,36,806	..	12,025	14,36,806	12,025	14,36,806	12,025	14,48,831
Partnership Act, 1932	..	14,226	..	..	14,226	..	14,226	..	14,226
Fire Services	..	28,64,124	..	..	28,64,124	..	28,64,124	..	28,64,124
Welfare of Scheduled Tribes, Castes and other Backward Classes									
.. .. .	..	2,00,18,057*	..	1,63,61,090	2,00,18,057	1,63,61,090	2,00,18,057	1,63,61,090	3,63,79,147

Welfare of Scheduled Tribes,
Castes and other Back-
ward Classes

..	2,00,18,057*	..	1,63,61,090	2,00,18,057	1,63,61,090	3,63,79,147
..	2,91,56,083*	..	1,85,11,594	2,91,56,083	1,85,11,594	4,76,67,677

Total

H. CIVIL WORKS, MULTI-PUR-
POSE RIVER SCHEMES AND MIS-
CELLANEOUS PUBLIC IMPROVE-
MENTS.

50. Civil Works.

Original Works—Buildings—

Land Revenue	..	20,626	..	20,626	..	20,626
Forest	..	2,909	..	2,909	..	2,909
Registration	..	39,651	..	39,651	..	39,651
General Administration	..	1,97,854	..	1,97,854	..	1,97,854
Administration of Justice	..	1,80,994	..	1,80,994	..	1,80,994
Jails	..	82,933	..	82,933	..	82,933
Police	..	2,27,007	..	2,27,007	..	2,27,007
Education	..	84,118	..	84,118	188	84,306
Medical	..	11,69,817	..	11,69,817	16,233	11,86,050
Public Health	..	1,228	..	1,228	..	1,228
Agriculture	..	2,635	..	2,635	..	2,635
Animal Husbandry	..	16,413	..	16,413	..	16,413
Miscellaneous Departments	..	60,692	..	60,692	..	60,692
Civil Works	..	1,43,428	..	1,43,428	2,82,914	4,26,342
Stationery and Printing	..	9,092	..	9,092	..	9,092

* Includes Rs. 14,264 met out of Contingency Fund not recouped to end of the year.

No. 5.—DETAILED STATEMENT OF EXPENDITURE BY MINOR HEADS.—(Contd.)

Heads	Actuals for 1960-61							Grand Total (6+7)
	Non-Plan		Plan		Total Non-Plan (2+3)	Total Plan (4+5)	Rs.	
	Charged	Voted	Charged	Voted				
(1)	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I. CIVIL WORKS, MULTI-PURPOSE RIVER SCHEMES AND MISCELLANEOUS PUBLIC IMPROVEMENTS—(Concl'd.)								
50. Civil Works—(Concl'd.)								
Original Works—								
Communications ..	..	46,17,266	..	43,60,460	46,17,266	43,60,460	89,77,726	
Outlay in connection with the formation of Andhra State ..	..	91	..	..	91	..	91	91
Repairs ..	1,08,665	3,16,01,234	..	..	3,17,09,899	..	3,17,09,899	3,17,09,899
Establishment ..	..	57,88,000	..	4,31,039	57,88,000	4,31,039	62,19,039	62,19,039
Tools and Plant ..	..	25,12,712	..	..	25,12,712	..	25,12,712	25,12,712
Grants-in-aid ..	..	87,76,473*	..	29,44,791	87,76,473	29,44,791	1,17,21,264	1,17,21,264

Deduct—Amount met from subventions from Central

<i>Deduct—Amount met from subventions from Central Road Fund</i>	..	..	—20,36,508	..	..	—20,36,508	..	—20,36,508
Total ..	1,08,665	5,21,89,064*	..	..	80,35,625	5,22,97,729	80,35,625	6,03,33,354

51-A. *Interest on Capital Outlay on Multi-purpose River Schemes.*

Nagarjunasagar Project	..	1,75,69,869	..	..	..	1,75,69,869	..	1,75,69,869
Total ..	1,75,69,869	..	..	..	..	1,75,69,869	..	1,75,69,869

I. ELECTRICITY SCHEMES.

52. *Interest on Capital Outlay on Electricity Schemes.*

I. Hydro-Electric Schemes—

Machkund Hydro-Thermal Scheme	..	1,82,54,657	..	..	..	1,82,54,657	..	1,82,54,657
Tungabhadra Hydro-Thermal Scheme	..	82,27,411	..	..	..	82,27,411	..	82,27,411
Telangana Hydro-Thermal Scheme	..	78,07,076	..	..	..	78,07,076	..	78,07,076
Upper Sileru Hydro-Electric Scheme	..	5,76,488	..	..	..	5,76,488	..	5,76,488

* Includes Rs. —1,00,000, being repayment of advance taken from Contingency Fund during 1959-60, but not recouped before the end of that year.

No. 5.—DETAILED STATEMENT OF EXPENDITURE BY MINOR HEADS.—(Contd.)

Heads	Actuals for 1960-61.						Grand Total (6+7)
	Non-Plan		Plan		Total Non-Plan (2+3)	Total Plan (4+5)	
	Charged	Voted	Charged	Voted			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I. ELECTRICITY SCHEMES—(Concl'd.)							
52. Interest on Capital Outlay on Electricity Schemes—(Concl'd.)							
Srisailem Hydro-Electric Scheme	41,709	..	..	..	41,709	..	41,709
Tungabhadra-Nellore Hydro-Thermal Scheme	2,07,671	..	..	..	2,07,671	..	2,07,671
Total ..	3,51,15,012	..	..	..	3,51,15,012	..	3,51,15,012
52-A. Other Revenue Expendi- ture connected with Electricity Schemes.							
Establishment Charges ..	..	4,13,284	..	..	4,13,284	..	4,13,284
Miscellaneous expenditure	..	16,519	..	3,86,548	16,519	3,86,548	4,03,067
Total ..	..	4,29,803	..	3,86,548	4,29,803	3,86,548	8,16,351

J. MISCELLANEOUS.

Total				4,29,803	3,86,548	4,29,803	3,86,548	8,16,351
J. MISCELLANEOUS.								
54. Famine.								
A. Famine Relief—								
Salaries and Establishment	..	16,607	..	16,607	..	16,607	..	16,607
Relief Works	..	85,32,387	..	85,32,387	..	85,32,387	..	85,32,387
Gratuitous Relief	..	2,250	..	2,250	..	2,250	..	2,250
Miscellaneous	..	14,79,355	..	14,79,355	..	14,79,355	..	14,79,355
Deduct—Amount met from								
Famine Relief Fund	..	—26,12,366	..	—26,12,366	..	—26,12,366	..	—26,12,366
B. Transfers to Famine Relief Fund.	..	75,00,000	..	75,00,000	..	75,00,000	..	75,00,000
Total	..	1,49,18,233	..	1,49,18,233	..	1,49,18,233	..	1,49,18,233

54-A. Territorial and Political Pensions.

Territorial and Political Pensions	..	13,27,292	..	13,27,292	..	13,27,292	..	13,27,292
Charges in England	..	2,325	..	2,325	..	2,325	..	2,325
Deduct—Actual amount of pensions recoverable from other Governments	..	—4,39,997	..	—4,39,997	..	—4,39,997	..	—4,39,997
Total	..	8,89,620	..	8,89,620	..	8,89,620	..	8,89,620

No. 5.—DETAILED STATEMENT OF EXPENDITURE BY MINOR HEADS.—(Contd.)

Heads	Actuals for 1960-61						Grand Total (6+7)		
	Non-Plan		Plan		Total Non-Plan (2+3)	Total Plan (4+5)			
	Charged	Voted	Charged	Voted					
								(2)	(3)
(1)	Rs.		Rs.		Rs.		Rs.	(7)	(8)
J. MISCELLANEOUS—(Contd.)									
<i>54-B. Privy Purses and Allowances of Indian Rulers.</i>									
Privy Purses and Allowances of Rulers of Integrated States and allowances of their relatives and servants.	..		31,452	..	..	31,452	..	..	31,452
	..		31,452	..	..	31,452	..	..	31,452
55. Superannuation Allowances and Pensions.									
Superannuation and retired allowances	26,50,168	1,66,63,910	..	..	..	1,93,14,078	..	..	1,93,14,078
Equated payments of commuted value of pensions transferred from Capital	1,95,000	7,56,900	..	..	..	9,51,900	..	..	9,51,900
Gratuities	..	10,79,565	..	..	..	10,79,565	..	..	10,79,565
Family pensions	496	37,943	..	..	..	38,439	..	..	38,439
Contributions for pensions	..	..	..	..	..	..	..	..	..

mutated value of pensions		1,05,000	7,56,000	10,79,565	10,79,565	10,79,565	10,79,565
Gratuities	..	..	..	..	..	..	..
Family pensions ..	..	..	..	..	..	..	..
Contributions for pensions and gratuities ..	..	496	37,943	..	..	..	..
Donations to Provident Funds.	..	..	..	1,13,691	1,13,691	1,13,691	1,13,691
Equated payments on account of capital outlay on sterling pensions to the Government of India ..	..	..	..	37,107	37,107	37,107	37,107
Charges in England ..	..	..	..	..	..	..	..
Deduct—Actual amount of pensions recovered from other Governments ..	..	..	..	5,78,046	5,78,046	5,78,046	5,78,046
Deduct—Pensionary charges transferred to Commercial Departments and Concerns.	..	..	..	37,462	37,462	37,462	37,462
	..	..	..	—60,27,669	—60,27,669	—60,27,669	—60,27,669
	..	..	..	—4,02,379	—4,02,379	—4,02,379	—4,02,379
Total ..	..	28,46,286	1,39,73,863	..	1,68,20,149	..	1,68,20,149

56. Stationery and Printing.

I. Stationery—

Stationery Offices and

Stores ..	..	2,68,845	..	..	2,68,845
Purchase of Stationery	..	..	..	..	..
Stores ..	..	59,84,506	..	..	59,84,506
Deduct—Value of stationery supplied to other Governments and paying departments ..	..	—1,88,169	..	..	—1,88,169

No. 5.—DETAILED STATEMENT OF EXPENDITURE BY MINOR HEADS.—(Contd.)

Heads	Actuals for 1960-61							
	Non-Plan		Plan		Total Non-Plan (2+3)	Total Plan (4+5)	Grand Total (6+7)	
	Charged	Voted	Charged	Voted				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
J. MISCELLANEOUS—(Concl'd.)								
56. Stationery and Printing—(Concl'd.)								
II. Printing—								
Government Presses ..	780	32,25,773	..	..	32,26,553	..	32,26,553	
Printing at Private Presses.	..	3,09,001	..	..	3,09,001	..	3,09,001	
Cost of printing work done by other Governments.	..	—794	..	..	—794	..	—794	
Total ..	780	95,99,162	..	..	95,99,942	..	95,99,942	
57. Miscellaneous.								
Cost of books and periodicals	..	4,054	..	..	4,054	..	4,054	
Donations for charitable purposes ..	..	6,96,720	..	..	6,96,720	..	6,96,720	
Irrecoverable temporary loans and advances written off.	..	49,318	..	..	49,318	..	49,318	
Expenditure on account of State Prisoners and ..	..	2,20,579	..	..	2,20,579	..	2,20,579	
Rents, rates and taxes ..	..	21,15,311	..	..	21,15,311	..	21,15,311	
Grants-in-aid, Contributions, etc. ..	..	..	..	..	..	..	..	
Miscellaneous ..	..	..	..	..	..	..	..	

	0,96,720	6,96,720	6,96,720	6,96,720
Irrecoverable temporary loans and advances written off.	40,318	40,318	40,318	40,318
Grants-in-aid, Contributions, etc.	..	..	..	..
Miscellaneous Compensations	21,15,311	21,15,311	21,15,311	21,15,311
Miscellaneous and Unforeseen charges	51,24,075	51,24,075	51,24,075	51,24,075
Expenditure on displaced persons	56,68,929	56,68,929	56,68,929	56,68,929
Special Commissions of Enquiry	1,013	1,013	1,013	1,013
Loss or gain by exchange	60	60	60	60
Loss or gain on conversion to Decimal Coinage	587	587	587	587
	1	1	1	1
Total ...	1,38,80,824	1,38,80,824	1,38,80,824	1,38,80,824
	15,18,516	15,18,516	15,18,516	15,18,516
	1,30,39,947	1,30,39,947	1,30,39,947	1,30,39,947
	24,55,745	24,55,745	24,55,745	24,55,745
	2,35,426	2,35,426	2,35,426	2,35,426

M. EXTRAORDINARY ITEMS.

63-B. Community Development Projects, National Extension Service and Local Development Works.

A. Community Development Projects—
 Project/Block Headquarters
 Animal Husbandry and Agricultural Extensions
 Irrigation ..

No. 5.—DETAILED STATEMENT OF EXPENDITURE BY MINOR HEADS.—(Contd.)

Heads	Actuals for 1960-61.						Total Non-Plan (2+3)	Total Plan (4+5)	Grand Total (6+7)
	Non-Plan		Plan		Voted	Charged			
	Charged	Voted	Charged	Voted					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
M. EXTRAORDINARY ITEMS—(Concl'd.)									
63-B. Community Development									
Projects, National Extension									
Service and Local Development									
Works—(Concl'd.)									
Health and Rural Sanitation	..	..	..	..	..	..	..	38,67,271	38,67,271
Education	..	..	..	..	..	..	..	28,10,853	28,10,853
Social Education	..	..	..	..	..	..	..	27,63,702	27,63,702
Communications	..	..	..	..	..	..	..	32,30,656	32,89,261
Rural Arts, Crafts and Industries	..	58,605	..	..	..	..	58,605	..	..
Multi-purpose Projects	..	..	..	..	..	..	..	33,57,566	33,57,566
	..	..	..	..	..	..	..	25,70,241	25,70,241
Total	..	58,605	..	3,43,31,407	..	58,605	3,43,31,407	3,43,31,407	3,43,90,012

B. National Extension Service—				
Recurring expenditure on personnel retained on National Extension Service pattern ..	73,25,264	..	73,25,264	73,25,264
Total ..	73,25,264	..	73,25,264	73,25,264
C. Local Development Works—				
District Establishment ..	..	84	..	84
Water supply ..	..	2,934	..	2,934
Roads and Buildings including small bridges and culverts ..	..	6,293	..	6,293
Other Miscellaneous Schemes ..	..	470	..	470
Grants-in-aid ..	..	45,43,500	..	45,43,500
Total ..	..	45,53,281	..	45,53,281
D. General—				
Training Schemes ..	4,07,439	..	4,07,439	3,84,834
Other Schemes ..	1,310	..	1,310	1,310
Total ..	4,08,749	..	4,08,749	3,86,144
Grand Total ..	77,92,618	..	77,92,618	4,66,54,701

*Represents repayment of advance taken from Contingency Fund during 1959-60 but not recouped before the end of that year.

No. 5.—DETAILED STATEMENT OF EXPENDITURE BY MINOR HEADS.—(Contd.)

Heads	Actuals for 1960-61.						Grand Total (6+7)
	Non-Plan		Plan		Total Non-Plan (2+3)	Total Plan (4+5)	
	Charged	Voted	Charged	Voted			
	(1)	(2)	(3)	(4)	(5)	(6)	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
AA. PRINCIPAL REVENUE HEADS—							
FOREST AND OTHER CAPITAL							
ACCOUNTS OUTSIDE THE							
REVENUE ACCOUNT.							
65. Payment of compensation							
to landholders, etc., on the							
abolition of the Zamindari							
System.							
Compensation ..	..	1,23,74,062	..	..	1,23,74,062	..	1,23,74,062
Deduct—Amount met from							
the Zamindari Abolition							
Fund ..	..	—99,46,000	..	..	—99,46,000	..	—99,46,000
Total ..	..	24,28,062	..	..	24,28,062	..	24,28,062

24,28,062	24,28,062	24,28,062
..	..	..
..	..	..

24,28,062	24,28,062	24,28,062
..	..	..
..	..	..

24,28,062	24,28,062	24,28,062
..	..	..
..	..	..

24,28,062	24,28,062	24,28,062
..	..	..
..	..	..

24,28,062	24,28,062	24,28,062
..	..	..
..	..	..

24,28,062	24,28,062	24,28,062
..	..	..
..	..	..

24,28,062	24,28,062	24,28,062
..	..	..
..	..	..

24,28,062	24,28,062	24,28,062
..	..	..
..	..	..

24,28,062	24,28,062	24,28,062
..	..	..
..	..	..

24,28,062	24,28,062	24,28,062
..	..	..
..	..	..

24,28,062	24,28,062	24,28,062
..	..	..
..	..	..

24,28,062	24,28,062	24,28,062
..	..	..
..	..	..

No. 5.—DETAILED STATEMENT OF EXPENDITURE BY MINOR HEADS.—(Contd.)

Heads	Actuals for 1960-61.						
	Non-Plan		Plan		Total Non-Plan (2+3)	Total Plan (4+5)	Grand Total (6+7)
	Charged	Voted	Charged	Voted			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CC. CAPITAL ACCOUNT OF IRRIGATION, NAVIGATION, ETC.—(Concl'd.)							
68. Construction of Irrigation, Navigation, etc.—(Concl'd.)							
A. Irrigation Works—(Concl'd.)							
2. Unproductive—(Concl'd.)							
Deduct—Receipts and Recoveries on Capital Account	..	—247	..	—12,63,760	—247	—12,63,760	—12,64,007
Deduct—Amount recoverable from Mysore Government for common works in Tungabhadra Project	..	..	..	—33,88,601	..	—33,88,601	—33,88,601
Total, (2) Unproductive	..	13,93,540	..	4,39,83,983	13,93,540	4,39,83,983	4,53,77,523
Grand Total	..	41,09,915	..	4,48,00,140	41,09,915	4,48,00,140	4,89,10,055

Grand Total 41,09,915 4,48,00,140 4,48,00,140 4,89,10,055

68-A. Construction of Irrigation,
Navigation, Embankment and
Drainage Works (Non-Com-
mercial.)

A. Irrigation Works—

Works	..	2,51,88,940	..	2,51,88,940	2,51,88,940
Establishment	..	38,28,628	..	38,28,628	50,75,600
Tools and Plant	..	9,23,947	..	9,23,947	16,81,353
Suspense	..	2,47,719	..	2,47,719	12,980
Deduct—Receipts and Re- coveries on Capital Ac- count	..	—4,99,822	..	—16,026	—5,15,848

Total 17,52,275 2,96,90,750 2,96,90,750 3,14,43,025

FF. CIVIL ADMINISTRATION—

CAPITAL ACCOUNT OUTSIDE
THE REVENUE ACCOUNT.

70. Capital Outlay on Im-
provement of Public Health.

Hyderabad Water Works.

National Water-supply and
Sanitation Schemes for
Rural Areas

Improvement Works under
Local Bodies

Well Sinking Department.

.. ..	..	65,89,542	..	16,16,985	65,89,542	16,16,985	82,06,527
.. ..	..	1,40,334	..	16,08,362	1,40,334	16,08,362	17,48,696
.. ..	..	—1,70,310	..	..	—1,70,310	..	—1,70,310
.. ..	..	4,61,914	..	..	4,61,914	..	4,61,914

Total 70,21,480 32,25,347 70,21,480 32,25,347 1,02,46,827

No. 5.—DETAILED STATEMENT OF EXPENDITURE BY MINOR HEADS.—(Contd.)

Heads	Actuals for 1960-61.						Total Plan (4+5)	Grand Total (6+7)
	Non-Plan		Plan		Total Non-Plan (2+3)	Rs.		
	Charged	Voted	Charged	Voted				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
FF. CIVIL ADMINISTRATION, ETC.—(Concl'd.)								
71. Capital Outlay on Schemes of Agricultural Improvement and Research.								
Tractor Ploughing Scheme..	..	..	..	20,66,117	..	20,66,117	20,66,117	
Sinking of filter-point tube wells ..	..	..	..	1,23,648	..	1,23,648	1,23,648	
Seed farms and seed stores ..	..	..	..	20,40,448	..	20,40,448	20,40,448	
Installation of oil engines on <i>taccavi</i> ..	..	..	..	5,26,113	..	5,26,113	5,26,113	
Purchase and distribution of tractors on hire-purchase system ..	..	..	..	3,57,163	55	3,57,163	3,57,218	

Distribution of oil engines and electric motors on hire-

* Includes Rs. —2,50,000 being repayment of advance taken from Contingency Fund during 1959-60 but not recouped before the end of that year.

No. 5.—DETAILED STATEMENT OF EXPENDITURE BY MINOR HEADS.—(Contd.)

Heads	Actuals for 1960-61						Grand Total (6+7)
	Non-Plan		Plan		Total Non-Plan (2+3)	Total Plan (4+5)	
	Charged	Voted	Charged	Voted			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
HH. CAPITAL ACCOUNT OF CIVIL WORKS, MULTI-PURPOSE RIVER SCHEMES AND MISCELLANEOUS PUBLIC IMPROVEMENTS OUTSIDE THE REVENUE ACCOUNT.							
80-A. Capital Outlay on Multi- purpose River Schemes.							
Nagarjunasagar Project—							
Works ..	..	..	..	9,11,96,204	..	9,11,96,204	9,11,96,204
Establishment ..	..	..	..	77,59,415	..	77,59,415	77,59,415
Tools and Plant ..	..	..	..	1,45,617	..	1,45,617	1,45,617
Suspense ..	..	..	..	17,06,583	..	17,06,583	17,06,583
Deduct—Receipts and Re- coveries on Capital Ac- count ..	..	..	..	—8,64,049	..	—8,64,049	—8,64,049
Total ..	..	..	..	9,99,43,770	..	9,99,43,770	9,99,43,770

Counties on Capital Ac-
count

—8,64,049

—8,64,049

—8,64,049

Works outside the Revenue Account.

Original Works—

Buildings—

Land Revenue	..	6,476	53,196	6,476	53,196	59,672
Forest	..	51,954	1,65,380	51,954	1,65,380	2,17,334
General Administration	..	10,71,405	15,41,770	10,71,405	17,10,579	27,81,984
Administration of Justice	..	6,321	..	6,321	..	6,321
Jails	..	49,077	49,602	49,077	49,602	98,679
Police	..	71,68,383	..	71,68,383	..	71,68,383
Scientific Departments	..	—360	2,15,901	—360	2,15,901	2,15,541
Education	..	14,75,833	69,26,832	14,75,833	69,26,832	84,02,665
Medical	..	1,31,898	1,01,80,666	1,31,898	1,01,80,666	1,03,12,564
Public Health	..	..	21,312	..	21,312	21,312
Agriculture	..	—34	3,66,731	—34	3,66,731	3,66,697
Animal Husbandry	..	11,145	22,02,442	11,145	22,02,442	22,13,587
Industries	..	..	1,651	..	1,651	1,651
Miscellaneous Departments.	..	2,59,815	4,21,760	2,59,815	4,21,760	6,81,575
Civil Works	..	2,22,730*	3,18,425	2,22,730	3,18,425	5,41,155
Stationery and Printing	..	37,614	..	37,614	..	37,614

* Includes Rs. 83,273 met out of Contingency Fund and not recouped to end of the year.

No. 5.—DETAILED STATEMENT OF EXPENDITURE BY MINOR HEADS—(Contd.)

Actuals for 1960-61

Heads	Non-Plan		Plan		Total Non-Plan (2+3)	Total Plan (4+5)	Grand Total (6+7)
	Charged	Voted	Charged	Voted			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
HH. CAPITAL ACCOUNT OF CIVIL WORKS, MULTI-PURPOSE RIVER SCHEMES AND MISCELLANEOUS PUBLIC IMPROVEMENTS OUTSIDE THE REVENUE ACCOUNT—(Concl'd.)							
81. Capital Account of Civil Works outside the Revenue Account—(Concl'd.)							
Community Development Projects, National Extension Service and Local Development Works ..	..	..	..	4,68,257	..	4,68,257	4,68,257
Original Works—Communications ..	..	3,06,090	..	1,99,77,207	3,06,090	1,99,77,207	2,02,83,297
Original Works—Miscellaneous ..	..	5,10,241	..	26,726	5,10,241	26,726	5,36,967
Outlay in connection with the formation of Andhra State ..	..	5,64,213	..	6,059	5,64,213	6,059	5,70,272

Establishment

40,02,333*

32,847

40,02,333

32,847

39,69,486

16,23,676

No. 5.—DETAILED STATEMENT OF EXPENDITURE BY MINOR HEADS—(Contd.)

Heads	Actuals for 1960-61						Grand Total (6+7)
	Non-Plan		Plan		Total Non-Plan (2+3)	Total Plan (4+5)	
	Charged	Voted	Charged	Voted			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
III. CAPITAL ACCOUNT OF ELECTRICITY SCHEMES OUTSIDE THE REVENUE ACCOUNT—(Contd.)							
81-A. Capital Outlay on Electricity Schemes—(Contd.)							
Deduct—Share recoverable from the Government of Orissa ..	..	..	..	—8,55,298	..	—8,55,298	—8,55,298
Total ..	..	..	..	20,07,196	..	20,07,196	20,07,196
Machkund Hydro-Thermal Area—							
Works ..	..	..	..	—4,57,531	..	—4,57,531	—4,57,531
Establishment ..	..	..	..	1,65,900	..	1,65,900	1,65,900
Tools and Plant ..	..	..	..	121	..	121	121
Suspense ..	..	..	..	—61,652	..	—61,652	—61,652
Total ..	..	..	..	—3,53,162	..	—3,53,162	—3,53,162

Tools and Plant
Scheme (under the Control
of Tungabhadra Board)—

Works	..	..	11,69,969	..	11,69,969	11,69,969
Establishment ..	..	..	54,107	..	54,107	54,107
Tools and Plant	..	..	—76,216	..	—76,216	—76,216
Suspense	..	..	24,80,548	..	24,80,548	24,80,548
Deduct—Receipts and Re- coveries on Capital Ac- count ..	..	..	—2,461	..	—2,461	—2,461
Deduct—Share recoverable from the Government of Mysore in the Tunga- bhadra Project ..	..	..	—7,25,142	..	—7,25,142	—7,25,142
Total ..	..	..	29,00,805	..	29,00,805	29,00,805

Tungabhadra Hydro-Thermal
Area—

Works	..	..	1,47,696	..	1,47,696	1,47,696
Establishment ..	..	..	1,65,312	..	1,65,312	1,65,312
Total ..	..	..	3,13,008	..	3,13,008	3,13,008

Telangana Hydro-Thermal
Area—

Works	..	..	24,63,305	..	24,63,305	24,63,305
Establishment	..	..	4,45,375	..	4,45,375	4,45,375
Tools and Plant	..	..	63,621	..	63,621	63,621

No. 5.—DETAILED STATEMENT OF EXPENDITURE BY MINOR HEADS.—(Contd.)

Actuals for 1960-61.

Heads	Non-Plan				Plan		Total Non-Plan (2+3)	Total Plan (4+5)	Grand Total (6+7)
	Charged	Voted	Charged	Voted	Charged	Voted			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
II. CAPITAL ACCOUNT OF ELECTRICITY SCHEMES OUTSIDE THE REVENUE ACCOUNT—(Concl'd.)									
81-A. Capital Outlay on Electricity Schemes—(Concl'd.)									
Telangana Hydro-Thermal Area—(Concl'd.)									
Suspense	..	..	..	19,11,389	..	..	19,11,389	19,11,389	19,11,389
Deduct—Receipts and Recoveries on Capital Account	..	..	..	—70,871	..	..	—70,871	—70,871	—70,871
Total	..	..	..	48,12,819	..	..	48,12,819	48,12,819	48,12,819
Upper Sileru Hydro-Electric Scheme—									
Works	..	..	..	55,65,690	..	..	55,65,690	55,65,690	55,65,690
Establishment	..	..	..	6,31,734	..	..	6,31,734	6,31,734	6,31,734
Tools and Plant	..	..	..	22,47,192	..	..	22,47,192	22,47,192	22,47,192
Suspense	..	..	..	..	..	..	..	..	..
Deduct—Receipts and Recoveries on Capital Account	..	..	..	—18,072	..	..	—18,072	—18,072	—18,072
Total	..	..	..	77,36,594	..	..	77,36,594	77,36,594	77,36,594

Scheme—	..	..	..	7,70,904	7,70,904	7,70,904
Suspense	..	..	..	..	..	..
Deduct—Receipts and Re-	..	..	..	..	..	..
coveries on Capital Ac-	..	..	..	..	..	..
count	..	..	..	..	..	..
Total	..	..	..	91,97,448	91,97,448	91,97,448
Srisailem Hydro-Electric	..	..	..	..	..	..
Scheme—	..	..	..	..	..	..
Works	..	..	..	12,92,470	12,92,470	12,92,470
Establishment	..	..	..	64,409	64,409	64,409
Tools and Plant	..	..	..	2,42,110	2,42,110	2,42,110
Suspense	..	..	..	—10,073	—10,073	—10,073
Deduct—Receipts and Re-	..	..	..	..	..	..
coveries on Capital Ac-	..	..	..	..	..	..
count	..	..	..	..	..	..
Total	..	..	..	15,88,915	15,88,915	15,88,915
Tungabhadra-Nellore Hydro-	..	..	..	..	..	..
Thermal Scheme—	..	..	..	..	..	..
Works	..	..	..	26,25,349	26,25,349	26,25,349
Suspense	..	..	..	52,85,940	52,85,940	52,85,940
Total	..	..	..	79,11,289	79,11,289	79,11,289
Grand Total	..	..	..	2,83,78,318	2,83,78,318	2,83,78,318

Heads	Actuals for 1960-61						Grand Total (6+7)
	Non-Plan		Plan		Total Non-Plan (2+3)	Total Plan (4+5)	
	Charged	Voted	Charged	Voted			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
JJ. MISCELLANEOUS CAPITAL AC- COUNT OUTSIDE THE REVENUE ACCOUNT.							
82. Capital Account of Other Works outside the Revenue Account.							
Suspense and Miscellaneous	..	5,33,554	..	10,63,009	5,33,554	10,63,009	15,96,563
Deduct—Receipts and Re- coveries on Capital Ac- count	..	—30,395	..	..	—30,395	..	—30,395
Total	..	5,03,159	..	10,63,009	5,03,159	10,63,009	15,66,168
83. Payments of Commuted							

83. Payments of Commuted Value of Pensions.
Payments of Commuted

Deduct—Amount recovered from other Governments.

Deduct—Capital portion of equated payments out of

.. —14,03,716

.. —14,03,716

.. —14,03,716

33. Payments of Commuted Value of Pensions.
Payments of Commuted

<i>Deduct</i> —Amount recovered from other Governments.	..	—14,03,716	..	..	—14,03,716
<i>Deduct</i> —Capital portion of equated payments out of revenue	..	—7,56,900	..	..	—7,56,900
Total ..	10,536	16,16,713	..	..	16,27,249

85-A. Capital Outlay on Schemes of Government Trading.

Grain Supply Schemes ..	..	—32,15,915	..	..	—32,15,915
Other Miscellaneous Schemes.	..	17,43,959	..	..	17,43,959
Materials and Equipment received under the T. C. A. Programme—					
Malaria Eradication ..	..	—23	..	..	—23
Community Development Projects ..	..	84,967	..	..	84,967
Total ..	..	—13,87,012	..	..	—13,87,012

No. 6—DETAILED STATEMENT OF CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO END OF 1960-61.

Nature of Expenditure (1)	EXPENDITURE DURING THE YEAR			Expenditure to end of the year
	Non-Plan (2)	Plan (3)	Total (4)	
	Rs.	Rs.	Rs.	Rs.
65. <i>Payment of compensation to landholders, etc., on the Abolition of the Zamindari System</i>	..	..	..	..
Compensation	1,23,74,062	..	1,23,74,062	7,49,53,040*
Deduct—Amount met from the Zamindari Abolition Fund	—99,46,000	..	—99,46,000	—99,46,000
Net amount outside the Revenue Account	24,28,062	..	24,28,062	6,50,07,040
65-A. <i>Capital Outlay on Forests</i>	..	15,39,260	15,39,260	40,54,958
Total	..	15,39,260	15,39,260	40,54,958
68. <i>Construction of Irrigation, Navigation, Embankment and Drainage Works—(Commercial).</i>				
A. IRRIGATION—				
(1) Productive—				
Projects costing over Rs. 25 lakhs—				
1. Godavari Delta System	2,77,754	1,50,442	4,28,196	2,91,77,238

2. Krishna Delta System	..	..	24,38,621	6,65,715	31,04,336	8,06,34,624
3. Dindi Project	..	..	..	..	..	37,31,924
Other Projects costing less than Rs. 25 lakhs	..	..	..	..	..	53,17,096
Total, (1) Productive	..	..	27,16,375	8,16,157	35,32,532	11,88,60,882(a)
(2) Unproductive—						
Projects costing over Rs. 25 lakhs—						
1. Kurnool-Cuddapah Canal System	..	..	..	..	..	2,40,86,583
2. Improvement to Kurnool-Cuddapah Canal System	..	..	87,026	38,89,190	39,76,216	5,97,55,444
3. Pennar River Canals System	..	..	..	..	..	61,66,352
4. Tungabhadra Project	..	..	45,045	6,19,700	6,64,745	20,28,82,034
5. Rallapad Project	..	..	2,894	2,36,003	2,38,897	1,04,36,749
6. Upper Pennar Project	..	..	-1,025	-32,200	-33,225	1,58,03,061
7. Bhairavanitippa Project	..	..	24,532	6,35,513	6,60,045	1,43,71,308
8. Lower Sagileru Project	..	..	-1,250	-87,483	-88,733	58,27,667
9. Nagavalli Right Side Channel System	..	..	15,090	3,05,501	3,20,591	26,02,404
10. Narayanapuram Anicut Scheme	..	..	27,233	13,19,137	13,46,370	58,71,312
11. Mallamadugu Reservoir Scheme	..	..	10,308	-22,990	-12,682	30,39,221
12. Kalangi Reservoir Scheme	..	..	22,216	1,27,376	1,49,592	34,60,074
13. Chennarayaswamigudi Project	..	..	3,094	1,47,707	1,50,801	30,62,855
14. Pinchanadi Reservoir	..	..	-1,974	-1,38,554	-1,40,528	49,69,265
15. Tungabhadra High Level Canal	..	..	1,84,382	1,20,22,051	1,22,06,433	2,22,83,151
16. Nizamsagar Project	..	..	1,26,891	..	1,26,891	4,02,02,962
17. Wyra Project	..	..	..	..	..	30,84,422
18. Pocharam Project	..	..	..	..	..	27,82,266
19. Saralasagar Project	..	..	16,260	1,81,803	1,98,063	35,00,168
20. Kailsagar Project	..	..	1,516	16,999	18,515	91,07,569
21. Godavari North Canal Project	..	..	2,26,833	94,38,616	96,65,449	6,18,25,997

* Includes Rs. —30,344 being the expenditure incurred in composite Madras State upto 30-9-1953 adjusted *pro forma*.

No. 6—DETAILED STATEMENT OF CAPITAL EXPENDITURE OUTSIDE THE REVENUE
ACCOUNT DURING AND TO END OF 1960-61—(Contd.)

Nature of Expenditure.	EXPENDITURE DURING THE YEAR			Expenditure to end of the year.
	Non-Plan	Plan	Total	
(1)	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	Rs.
68. <i>Construction of Irrigation, Navigation, Embankment and Drainage Works—(Commercial)—(Concl'd.)</i>				
A. IRRIGATION—(Concl'd.)				
2. Unproductive—(Concl'd.)				
Projects costing over Rs. 25 lakhs—				
22. Manair Project ..	..	..	..	1,00,61,010
23. Rajolibunda Diversion Scheme ..	91,927	36,43,176	37,35,103	4,49,26,408
24. Musi Project ..	1,03,471	47,44,477	48,47,948	2,41,35,013
25. Araniar Project ..	1,63,921	..	1,63,921	25,40,477
26. Pochampad Project ..	58,303	20,68,194	21,26,497	28,21,223
27. Torrigadda Pumping Scheme ..	18,001	8,80,035	8,98,036	13,65,723
28. Thandava Reservoir Scheme ..	12,448	5,94,416	6,06,864	8,85,213
29. Kanupur Canal Scheme ..	18,354	1,06,509	1,24,863	1,50,413
30. Vamsadhara Project ..	4,820	2,16,287	2,21,107	2,21,107

Other Projects costing less than Rs. 25 lakhs—
1,33,113

29. Kanupur Canal Scheme	18,354	1,06,509	5,105	5,105	5,105
31. Vottigadda Project	..	105	..	..	..
Other Projects costing less than Rs. 25 lakhs	..	1,33,119	30,67,520	32,00,639	3,79,65,866
Total, (2) Unproductive	..	13,93,540	4,39,83,983	4,53,77,523	63,01,98,422(b)
Total, A. IRRIGATION	..	41,09,915	4,48,00,140	4,89,10,055	74,90,59,304
B. Navigation, Embankment and Drainage Works—					
(2) Unproductive—	..	..	..	..	..
Buckingham Canal System	..	..	..	..	58,03,061
Total, B.	..	..	..	..	58,03,061
Total, Construction of Irrigation, Navigation, Embankment and Drainage Works	..	41,09,915	4,48,00,140	4,89,10,055	75,48,62,365
Deduct—Amount met from Ordinary Revenues or financed from Famine Relief Fund	..	..	..	..	—1,89,33,633(c)
Net amount outside the Revenue Account	..	41,09,915	4,48,00,140	4,89,10,055	73,59,28,732
68-A. Construction of Irrigation, Navigation, Embankment and Drainage Works—(Non-Commercial).					
1. Special accelerated and widespread programme of additional Minor Irrigation Works	..	3,34,578	63,47,234	66,81,812	1,78,33,508
2. Works under intensive cultivation and improvement schemes under Food Production Campaign	..	13,25,370	2,15,45,423	2,28,70,793	6,15,43,899
3. Central Pool (Tools and Plant)	..	48,258	..	48,258	78,60,966(e)

No. 6—DETAILED STATEMENT OF CAPITAL EXPENDITURE OUTSIDE THE REVENUE
ACCOUNT DURING AND TO END OF 1960-61—(Contd.)

Nature of Expenditure (1)	EXPENDITURE DURING THE YEAR			Expenditure to end of the year
	Non-Plan (2)	Plan (3)	Total (4)	
	Rs.	Rs.	Rs.	Rs.
68-A. <i>Construction of Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)</i> —(Concl'd.)				
4. Other Miscellaneous Expenditure—				
Minor Irrigation Works	37,243	3,75,500	4,12,743	1,12,43,306 (e)
Survey of Major and Minor Irrigation Projects	6,826	14,22,593	14,29,419	30,65,698 (e)
Other Schemes costing less than Rs. 25 lakhs	..	..	..	18,73,233 (a) (b)
Total ..	17,52,275	2,96,90,750	3,14,43,025	10,34,20,610 (d) (e)
<p>(a) Excludes Rs. —15 relating to “Other Projects” transferred from Major Head ‘68’ to Major Head ‘68-A.’</p> <p>(b) Excludes Rs. 30,914 relating to “Chennore Anicut Scheme” and “Nallavagu Project” transferred from Major Head ‘68’ to Major Head ‘68-A.’</p> <p>(c) Includes Rs. —1,89,56,411 met from Revenue Account in ex-Hyderabad State upto 31st October 1956.</p> <p>(d) Excludes Rs. 59,00,464 relating to expenditure on other than the specific irrigation projects transferred from Major Head ‘68’ to Major Head ‘68-A.’</p> <p>(e) Includes Rs. 1,62,21,420 being expenditure incurred in ex-Hyderabad State upto 31st October 1956 under Major Head ‘68’ adjusted under Major Head ‘68-A’ <i>pro forma</i>.</p>				

(c) Includes Rs. 1,62,21,420 being expenditure incurred in ex-Hyderabad State upto 31st October 1956 under Major Head '68' adjusted under Major Head '68-A' *pro forma*.

70. Capital Outlay on Improvement of Public Health.

1. Improvement Works under Local Bodies	..	—1,70,310	..	—1,70,310	2,10,15,793 (a)
2. Hyderabad Drainage Works	..	..	..	..	1,25,21,643
3. Hyderabad Water Works	..	65,89,542	16,16,985	82,06,527	2,25,91,851
4. Gosthani Scheme	..	..	..	..	1,79,372
5. National Water-supply and Sanitation Schemes for Rural Areas	..	1,40,334	16,08,362	17,48,696	80,31,728
6. Well Sinking Department	..	4,61,914	..	4,61,914	12,56,713
7. Centrally sponsored schemes	..	..	..	..	10,42,416

Total

	..	70,21,480	32,25,347	1,02,46,827	6,66,39,516
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Deduct—Amount met out of Revenue

..	..	..	..	..	—1,67,05,904(b)
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Net amount outside the Revenue Account

..	..	70,21,480	32,25,347	1,02,46,827	4,99,33,612
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71. Capital Outlay on Schemes of Agricultural Improvement and Research.

1. Tractor Ploughing Scheme	..	..	20,66,117	20,66,117	62,89,339
2. Hiring of pump-sets and agricultural machinery	..	..	..	..	54,26,278
3. Sinking of filter point tube wells	..	..	1,23,648	1,23,648	5,69,795
4. Reclamation of waste land and scrub forest	..	..	..	..	6,597
5. Seed farm and seed stores	..	..	20,40,448	20,40,448	68,73,504
6. Mango Research Station, Sangareddi	..	..	..	..	55,779
7. Installation of oil engines on Taccavi	..	..	5,26,113	5,26,113	12,19,994
8. Sinking of new wells	..	..	..	..	2,18,847
9. Repairs to old wells	..	..	..	..	39,842
10. Construction of market yards	..	..	..	..	60
11. Schemes for granting loans for sinking Artesian wells	..	..	..	..	—12,000

No. 6—DETAILED STATEMENT OF CAPITAL EXPENDITURE OUTSIDE THE REVENUE
ACCOUNT DURING AND TO END OF 1960-61—(Contd.)

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FINANCE ACCOUNTS, GOVERNMENT OF ANDHRA PRADESH

Nature of Expenditure.	EXPENDITURE DURING THE YEAR			Expenditure to end of the year.
	Non-Plan (2)	Plan (3)	Total (4)	
(1)	Rs.	Rs.	Rs.	(5)
71. Capital Outlay on Schemes of Agricultural Improvement and Research—(Concld.)				
12. Purchase and distribution of tractors on hire-purchase system	55	3,57,163	3,57,218	9,14,390
13. Distribution of oil engines and electric motors on hire-purchase system	..	10,94,998	10,94,998	10,94,998
Total ..	55	62,08,487	62,08,542	2,26,97,423
72. Capital Outlay on Industrial Development.				
(a) Investments in Government Commercial Undertakings—				
1. Andhra Paper Mills	..	37,35,156	37,35,156	71,24,838
2. Co-operative Sugar Factories	..	20,00,000	20,00,000	1,00,00,000
3. Andhra Pradesh State Road Transport Corporation	79,90,461	1,83,000	81,73,461	1,60,56,461
4. Other Concerns	3,14,632	74,981	3,89,613	47,39,899
(b) Investments in other Commercial Concerns—				
1. Share-capital contribution to large-sized Societies, Central Banks and State Co-operative Banks	..	..	..	2,50,50,809
2. Purchase of shares in the Madras Industrial Investment Corporation, Limited	..	..	..	36,72,000
3. Contribution to Share-capital of Co-operative Credit Institutions	26,40,000	..	26,40,000	26,40,000
6. Other Concerns	25,79,390	41,24,029	67,03,419	1,80,43,681
(c) Miscellaneous				

ment Corporation, Limited
Andhra Pradesh Industrial Invest-
2,50,50,809
36,72,000

3. Singareni Collieries, Limited	..	52,55,460	..	52,55,460	62,05,460
4. Investments in the Sirsilk, Limited, Sirpur	..	..	..	..	62,48,743
5. Contribution to Share-capital of Co-operative Credit Institutions	..	..	..	..	26,40,000
6. Other Concerns	..	25,79,390	41,24,029	67,03,419	1,80,43,681 (a)

(c) Miscellaneous—

1. Establishment of Industrial Estates	..	..	26,80,226	26,80,226	1,31,28,458
2. Other Concerns	..	7,97,052	..	7,97,052	18,27,173
Total	..	1,95,76,995	1,27,97,392	3,23,74,387	11,47,37,522

Deduct—Receipts and Recoveries on Capital Account.

Deduct—Amount met from Industrial Research and Development Fund

..	..	—76,600	—1,00,000	—1,76,600	—3,76,600
Deduct—Amount met out of Revenue	..	—25,00,000	..	—25,00,000	—64,74,990 (c)
..	..	..	..	..	—12,37,478 (b)

Net Amount outside the Revenue Account

..	1,70,00,395	1,26,97,392(d)	2,96,97,787	10,66,48,454
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(a) Includes Rs. 8,72,478 incurred from Revenue Account under Major Head '43-A' in ex-Hyderabad State upto 31st October 1956 since adjusted *pro forma*.

(b) Includes Rs. —6,72,478 representing the amount met from Revenue in ex-Hyderabad State upto 31st October 1956.

(c) Includes Rs. —37,74,990 shown under Receipts and Recoveries on Capital account since brought to "Amount met from Industrial Research and Development Fund" and also Rs. —2,00,000 in respect of part of the amount shown against (a) above.

(d) Includes Rs. —2,50,000 being repayment of advance taken from Contingency Fund during 1959-60 but not recouped before the end of that year.

No. 6—DETAILED STATEMENT OF CAPITAL EXPENDITURE OUTSIDE THE REVENUE
ACCOUNT DURING AND TO END OF 1960-61—(Contd.)

Nature of Expenditure (1)	EXPENDITURE DURING THE YEAR			Expenditure to end of the year
	Non-Plan (2)	Plan (3)	Total (4)	
	Rs.	Rs.	Rs.	Rs.
80-A. Capital Outlay on Multi-purpose River Schemes.				
1. Roads in Godavary Valley Development Area	..	..	..	16,89,924
2. Nagarjunasagar Project	..	9,99,43,770	9,99,43,770	39,17,96,255
Total	..	9,99,43,770	9,99,43,770	39,34,86,179
81. Capital Account of Civil Works outside the Revenue Account.				
	1,63,86,338	4,38,29,781	6,02,16,119	30,15,53,086 (c)
Total	1,63,86,338(e)	4,38,29,781	6,02,16,119	30,15,53,086 (d)
81-A. Capital Outlay on Electricity Schemes.				
I. Hydro-Electric Schemes—				
1. Machkund Hydro-Electric Scheme—Head Works	..	20,07,196	20,07,196	11,50,23,642
3. Tungabhadra Hydro-Thermal Scheme—Head Works.	..	29,00,805	29,00,805	5,23,59,239
4. Tungabhadra Hydro-Thermal Scheme—Area	..	3,13,008	3,13,008	10,19,65,476

81-A. Capital Outlay on Electricity Schemes.

I. Hydro-Electric Schemes—

		—3,53,162	—3,53,162	25,08,28,672
2. Machkund Hydro-Thermal Area	..	29,00,805	29,00,805	5,23,59,239
3. Tungabhadra Hydro-Thermal Scheme—Head Works.	..	3,13,008	3,13,008	10,19,65,476
4. Tungabhadra Hydro-Thermal Area	..	48,12,819	48,12,819	14,90,16,716
5. Telangana Hydro-Thermal Scheme	..	91,97,448	91,97,448	1,34,51,827
6. Upper Sileru Hydro-Electric Scheme	..	15,88,915	15,88,915	15,88,915
7. Srisaillam Hydro-Electric Scheme	..	79,11,289	79,11,289	79,11,289
8. Tungabhadra-Nellore Hydro-Thermal Scheme	..	2,83,78,318	2,83,78,318	69,21,45,776
Total ..	..	10,63,009	15,66,168	3,42,40,840
82. Capital Account of Other Works outside the Revenue Account.	..	5,03,159	15,66,168	3,42,40,840 (f)
Total ..	..	5,03,159	15,66,168	3,42,40,840 (f)
82-B. Capital Outlay on Road and Water Transport Schemes outside the Revenue Account.	..	..	..	3,12,93,422
(a) Road Transport—	..	..	..	38,41,239
Motor Transport Service	..	..	..	..
Ex-Nizam's State Railway	..	..	..	3,51,34,661
Total ..	..	..	..	3,51,34,661

No. 6—DETAILED STATEMENT OF CAPITAL EXPENDITURE OUTSIDE THE REVENUE
ACCOUNT DURING AND TO END OF 1960-61—(Contd.)

Nature of Expenditure.

(1)	EXPENDITURE DURING THE YEAR			Expenditure to end of the year.
	Non-Plan	Plan	Total	
	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	Rs.
83. <i>Payments of Commuted Value of Pensions.</i> ..	..	..	16,27,249	1,05,20,289
Total ..	16,27,249	..	16,27,249	1,05,20,289
85-A. <i>Capital Outlay on Schemes of Government Trading.</i>				
<i>Grain Supply Schemes—</i>				
(i) Gross Expenditure ..	..	..	2,05,93,450	47,18,25,355
(ii) <i>Deduct—Receipts and Recoveries on Capital Account.</i> —2,38,09,365	..	..	—2,38,09,365	—40,88,42,071
(iii) Net Expenditure ..	..	..	—32,15,915	—32,15,915
<i>Other Miscellaneous Schemes—</i>				
(i) Gross Expenditure ..	..	..	2,13,32,078	6,29,83,284
(ii) Net Expenditure ..	..	..	..	2,13,32,078
Materials and equipment received under T.C.A. Programme ..	..	..	17,43,959	23,67,71,998

(17)	(ii) <i>Deduct</i> —Receipts and Recoveries on Capital Account.	—1,95,88,119	—24,21,40,612
	(iii) Net Expenditure	17,43,959	—53,68,614

Materials and equipment received under T.C.A. Programme—

(a) *Community Development Projects—*

(i) Gross Expenditure	..	2,61,650	..	2,61,650	53,31,934
(ii) <i>Deduct</i> —Receipts and Recoveries on Capital Account.	..	—1,76,683	..	—1,76,683	—40,91,165
(iii) Net Expenditure	..	84,967	..	84,967	12,40,769

(b) *Malaria Eradication—*

(i) Gross Expenditure	..	36,02,933	..	36,02,933	1,08,66,611
(ii) <i>Deduct</i> —Receipts and Recoveries on Capital Account	..	—36,02,956	..	—36,02,956	—1,08,66,634
(iii) Net Expenditure	..	—23	..	—23	—23

(c) *Filaria Control—*

(i) Gross Expenditure	..	..	..	..	10,41,113
(ii) <i>Deduct</i> —Receipts and Recoveries on Capital Account.	..	..	..	..	—10,41,113
(iii) Net Expenditure	..	..	..	..	..

No. 6.—DETAILED STATEMENT OF CAPITAL EXPENDITURE OUTSIDE THE REVENUE
ACCOUNT DURING AND TO END OF 1960-61.—(Contd.)

(1)	EXPENDITURE DURING THE YEAR			Expenditure to end of the year.
	Non-Plan	Plan	Total	
	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	Rs.
(d) Assistance to Agricultural Research Education and Extension Organisation—				
(i) Gross Expenditure	49,159	..	49,159	1,67,348
(ii) Deduct—Receipts and Recoveries on Capital Account.	—49,159	..	—49,159	—1,52,920
(iii) Net Expenditure	..	..	..	14,428
Total ..	—13,87,012	..	—13,87,012	5,88,69,844
85-B. Appropriations to the Contingency Fund.	..	..	..	20,00,000
Grand Total ..	4,94,41,916	27,13,76,254	32,08,18,170	2,61,56,41,504

(a) Includes Rs. 1,93,20,672 incurred in ex-Hyderabad State upto 31st October 1956 since adjusted *pro forma*.

(b) Includes Rs. —1,67,05,904 met from Revenue Account in ex-Hyderabad State upto 31st October 1956.

(c) Includes Rs. 491 being expenditure incurred under the Major Head “63-B” during 1958-59 adjusted *pro forma*.

(d) Includes Rs. 9,07,40,247 incurred in ex-Hyderabad State upto 31st October 1956 adjusted *pro forma*.

(e) Includes Rs. 82,727 being the net amount met out of Contingency Fund.

(f) Includes Rs. 1,64,37,554 being expenditure incurred in ex-Hyderabad State upto 31st October, 1956 adjusted *pro forma*.

No. 6—DETAILED STATEMENT OF CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO END OF 1960-61—(Concl'd.)

NOTE.—The progressive figures of total expenditure under the following major heads include expenditure incurred in other States as indicated against each :—

Major Head.	Expenditure incurred		
	Upto 30-9-1953 in composite Madras State.	Upto 31-10-1956 in ex-Hyderabad State.	
(1)	(2)	(3)	
	Rs.	Rs.	
65. Payment of compensation to landholders, etc., on the Abolition of the Zamindari System	3,89,65,476	15,53,36,690	
68. Construction of Irrigation, Navigation, Embankment and Drainage Works (Commercial)	29,31,42,354	2,35,29,554	
70. Capital Outlay on Improvement of Public Health	..	76,99,506	
72. Capital Outlay on Industrial Development	76,24,205	66,67,523	
80-A. Capital Outlay on Multi-purpose River Schemes	..	9,07,40,247	
81. Capital Account of Civil Works outside the Revenue Account	..	8,65,57,564	
81-A. Capital Outlay on Electricity Schemes	16,99,86,035	1,64,37,554	
82. Capital Account of Other Works outside the Revenue Account	..	3,40,67,845	
82-B. Capital Outlay on Road and Water Transport Schemes outside the Revenue Account	..	47,64,248	
83. Payments of Commuted Value of Pensions	..	7,76,58,141	
85-A. Capital Outlay on Schemes of Government Trading	..	..	
Total	50,97,18,070	50,34,58,872	

(c) Includes Rs. 82,727 being the net expenditure incurred in ex-Hyderabad State.
(f) Includes Rs. 1,64,37,554 being expenditure incurred in ex-Hyderabad State.

No. 6.A—STATE

FINANCIAL RESULTS OF IRRIGATION WORKS FOR 1960-61

Sl. No.	Names of Projects	Direct Capital Outlay		Revenue receipts during 1960-61		
		During 1960-61 *	To end of 1960-61	Direct Revenue (Public Works receipts)	Indirect receipts	Total revenue receipts
(1)	(2)	(3)	(4)	(5)	(6)	(7)

A. IRRIGATION WORKS :—

(1) Productive Works :—

1. Godavari Delta System	..	4,28	2,91,78	6,12	69,07	75,19
2. Cumbam Tank System	..	..	84	..	—10	—10
3. Poincy Anicut System	..	..	26	..	..	..
4. Krishna Delta System	..	31,04	8,06,34	3,15	1,17,55	1,20,70
5. Polavaram Island Project	..	..	16,78	3	1,77	1,80
6. Shanigram Project ..	..	..	1,94	..	36	36
7. Ramappa Project ..	..	..	2,43	..	23	23
8. Laknavaram Project ..	..	..	5,76	..	47	47
9. Pakhal Project ..	..	..	3,86	..	83	83
10. Fatehnahar Project ..	..	..	4,59	..	67	67
11. Dindi Project ..	..	..	37,32	..	1,08	1,08
12. Baithapalli Large Tank	..	..	1,95	..	23	23
13. Chandrasagar Project	..	..	6,99	..	6	6
14. Yakinpur Project ..	..	..	2,60	..	9	9
15. Gogilapur Large Tank	..	..	5,16	..	..	..
Total, (1) Productive ..	..	35,32	11,88,60	9,30	1,92,31	2,01,61

MENT SHOWING THE

(FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT).

(In rupees thousands)

Direct working expenses during 1960-61 *	Net revenue excluding interest		Interest on Capital *	Net profit or loss after meeting interest	
	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
(8)	(9)	(10)	(11)	(12)	(13)
55,45	+19,74	6.73	13,09	+6,65	2.28
23	—33	39.29	4	—37	44.05
..	..	..	1	—1	3.85
53,51	+67,19	8.35	38,11	+29,08	3.61
1,50	+30	1.79	75	—45	2.68
11	+25	12.89	10	+15	7.73
35	—12	4.94	12	—24	9.88
33	+14	2.43	26	—12	2.08
32	+51	13.21	19	+32	8.29
18	+49	10.68	23	+26	5.66
55	+53	1.42	1,86	—1,33	3.56
10	+13	6.67	10	+3	1.54
15	—9	1.29	35	—44	6.29
3	+6	2.31	8	—2	0.77
..	..	..	17	—17	3.29
1,12,81	+88,80	7.47	55,46	+33,34	2.80

FINANCIAL RESULTS OF IRRIGATION WORKS FOR 1960-61

Sl. No.	Names of Projects	Direct Capital Outlay		Revenue receipts during 1960-61		
		During 1960-61 *	To end of 1960-61	Direct Revenue (Public Works receipts)	Indirect receipts	Total revenue receipts
(1)	(2)	(3)	(4)	(5)	(6)	(7)
<i>(2) Unproductive Works:—</i>						
1.	Kurnool-Cuddapah Canal System ..	39,76	8,38,42	7	8,06	8,13
2.	Pennar River Canals System ..	..	61,66	8	11,87	11,95
3.	Srikakulam Minor River System ...	..	2,78	..	1,25	1,25
4.	Muniyeru System ..	..	11,13	4	1,60	1,64
5.	Dondapad Tank System ..	..	7,66	..	11	11
6.	Yerur Tank System ..	..	97	..	3	3
7.	Sagileru System ..	..	4,47	..	24	24
8.	Atmakur Tank System ..	..	1,24	..	2	2
9.	Jangamaheswarapuram Tank System ..	..	61	..	..	..
10.	Anamasamudram Biraperu Tank System ..	..	72	..	1	1
11.	Hajipuram Tank System ..	..	7,94	..	7	7
12.	Ponnalur Tank System ..	..	1,93	..	2	2
13.	Markapur Tank System ..	..	1,25	..	21	21
14.	Nagavalli River System ..	32	22,74	1	2,17	2,18
15.	Venkatapuram Tank System ..	..	3,72	..	7	7
16.	Bhavanasi Tank System ..	4	2,68	..	8	8
17.	Yellanur Tank System ..	..	2,39	..	6	6
18.	Siddapur Tank System ..	..	7,91	..	23	23
19.	Nagavaram Anicut and Supply Channel System ..	..	1,07	..	5	5
20.	Mopad Reservoir System ..	..	23,40	1	43	44
21.	Thippayapalem Project ..	..	5,72	..	5	5

STATE
1960-61
MENT SHOWING THE
FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT)---(Contd.)
(In rupees thousands)

Total revenue receipts	Direct working expenses during 1960-61 *	Net revenue excluding interest			Net profit or loss after meeting interest	
		Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue(—)	Rate per cent on capital outlay to end of the year	Interest on Capital *	Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue(—)	Rate per cent on capital outlay to end of the year
(7)	(8)	(9)	(10)	(11)	(12)	(13)
8,13	3,16	+4,97	0.59			
4,95	5,12	+6,83		40,75	—35,78	4.27
2,25	4,40	—3,15	11.08	2,77	+4,06	6.58
6,64	68	+96	113.31	13	—3,28	117.99
11	1	+10	8.63	50	+46	4.13
3	3	..	1.31	32	—22	2.87
24	44	—20	..	4	—4	4.12
2	..	+2	4.47	20	—40	8.95
			1.61	6	—4	3.23
1	1	—1				
1	..		1.64	3	—4	6.56
7	2	+1	1.39	3	—2	2.78
2	2	+5	0.63	38	—33	4.16
	11	..	..	9	—9	4.66
1,87		+10	8.00	6	+4	3.20
8		+31	1.36	1,07	—76	3.34
4		—1	0.27	17	—18	4.84
1		+4	1.49	12	—8	2.99
28		+5	2.09	11	—6	2.51
9		—5	0.63	35	—40	5.06
20		—4	3.74	5	—9	8.41
6		+24	1.03	1,05	—81	3.46
		—1	0.17	25	—26	4.55

No. 6.A—STATE

FINANCIAL RESULTS OF IRRIGATION WORKS FOR 1960-61

Sl. No.	Names of Projects	Direct Capital Outlay		Revenue receipts during 1960-61		
		During 1960-61 *	To end of 1960-61	Direct Revenue (Public Works receipts)	Indirect Receipts	Total revenue receipts
(1)	(2)	(3)	(4)	(5)	(6)	(7)
22.	Duvvaleru Project ..	..	1,46	..	..	..
23.	Mahadevapuram Tank System ..	..	14	..	..	..
24.	Tungabhadra Project ..	6,65	20,28,82	2,32	2,98	5,30
25.	Rallapad Project ..	2,39	1,04,37	..	..	..
26.	Tigaleru Project ..	1	11,35	..	..	..
27.	Kollimagulavagu Project ..	38	9,10	..	..	..
28.	Pennar Kumudvathi Project ..	2	20,94	..	..	..
29.	Upper Pennar Project ..	—33	1,58,03	..	..	..
30.	Bhairavanitippa Project ..	6,60	1,43,71	..	..	..
31.	Lower Sagileru Project ..	—89	58,27	..	..	..
32.	Nagavalli Right side Channel ..	3,21	26,03	..	..	..
33.	Narayanapuram Anicut System ..	13,46	58,71	..	..	..
34.	Bandakattu Channel ..	13	2,60	..	..	..
35.	Gambhiramgadda Reservoir Scheme ..	64	13,89	..	..	..
36.	Seethanagaram Anicut Scheme ..	57	12,23	..	..	..
37.	Vegavathi Anicut Scheme ..	1,68	21,73	..	..	..
38.	Mallimadugu Reservoir Scheme ..	—13	30,39	..	..	..
39.	Kalangi Reservoir Scheme ..	1,50	34,60	..	..	..
40.	Upputeru Lower Anicut Scheme ..	..	13,81	..	..	..
41.	Paleru Reservoir Scheme ..	..	6,95	..	..	..
42.	Uppuvagu Reservoir at Nakkala-gandi ..	19	7,25	..	..	..
43.	Chennarayaswamygudi Project ..	1,51	30,63	..	..	..
44.	Vidyaranyaswamy Tank ..	51	2,89	..	..	..

MENT SHOWING THE

FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT) —(Contd.)

(In rupees thousands)

Direct working expenses during 1960-61 *	Net revenue excluding interest		Interest on Capital *	Net profit or loss after meeting interest	
	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
(8)	(9)	(10)	(11)	(12)	(13)
9	—9	6.16	6	—15	10.27
..	..	..	1	—1	7.14
—2,93	+8,23	0.41	94,52	—86,29	4.25
..	..	..	5,25	—5,25	5.03
..	..	..	52	—52	4.58
..	..	..	43	—43	4.72
..	..	..	1,02	—1,02	4.87
1,05	—1,05	0.66	8,15	—9,20	5.82
44	—44	0.31	7,31	—7,75	5.39
..	..	..	3,06	—3,06	5.25
..	..	..	1,26	—1,26	4.84
..	..	..	2,71	—2,71	4.62
..	..	..	13	—13	4.71
..	..	..	71	—71	5.11
..	..	..	62	—62	5.07
..	..	..	1,08	—1,08	4.97
..	..	..	1,59	—1,62	5.33
3	—3	0.10	1,76	—1,80	5.20
4	—4	0.12	72	—72	5.21
..	..	..	36	—36	5.18
..	..	..	37	—37	5.10
..	..	..	1,56	—1,56	5.09
..	..	..	14	—14	4.84
..	..	..			

FINANCIAL RESULTS OF IRRIGATION WORKS FOR 1960-61

Direct Capital Outlay Revenue receipts during 1960-61

Sl. No.	Names of Projects	During		Direct Revenue (Public Works receipts)	Indirect receipts	Total revenue receipts
		1960-61 *	To end of 1960-61			
(1)	(2)	(3)	(4)	(5)	(6)	(7)
45.	Siddalagandi Project	.. 10	6,14	..	..	..
46.	Pinchanadi Reservoir ..	.. —1,41	49,69	..	10	10
47.	Tungabhadra High Level Canal Scheme	.. 1,22,07	2,22,83	..	..	..
48.	Mahboobnagar Project		15,69	..	91	91
49.	Asifnagar Project ..		5,81	..	..	..
50.	Sha Ali Gowraram Project		4,12	..	..	..
51.	Utkoor Marepalli Project		2,95	..	..	..
52.	Royanapalli Project ..		2,48	..	2	2
53.	Nizamsagar Project ..	.. 1,27	4,02,03	15	28,76	28,91
54.	Wyra Project ..		30,84	..	10	10
55.	Pocharam Project ..		27,82	..	..	..
56.	Pendlipakala Project ..		5,43	..	18	18
57.	Singabhupalam Project		3,81	..	14	14
58.	Palair Project ..		21,81	..	1,18	1,18
59.	Saralasagar Project ..	.. 1,98	35,00	..	..	..
60.	Koilsagar Project ..	.. 19	91,08	..	77	77
61.	Godavari North Canal Project (Kaddam)	96,65	6,18,26	..	4	4
62.	Manair Project ..		1,00,61	..	70	70
63.	Bheemanapalli Project ..		8,98	..	6	6
64.	Chaegaon Project ..		3,14	..	5	5
65.	Arjunapatla Project ..		5,36	..	1	1
66.	Rajolibunda Diversion Scheme	.. 37,35	1,47,13(c)	..	..	..
67.	Musi Project ..	.. 48,48	2,41,35	..	..	..
68.	Bandalvagu Project ..		5,23	..	4	4
69.	Aranair Project ..	.. 1,64	25,41	..	..	..
70.	Torrigadda Pumping Scheme	.. 8,98	13,66	..	..	..
71.	Paleru Bitragunta Supply Channel ..	.. 7,07	16,29	..	..	..
72.	Paidigam Project ..	.. 3,31	5,60	..	..	..
73.	Jatpalli Project ..	.. 1,02	2,80	..	..	..

MENT SHOWING THE

(FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT)—(Contd.)

(In rupees thousands)

Direct working expenses during 1960-61 *	Net revenue excluding interest		Interest on Capital *	Net profit or loss after meeting interest	
	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
(8)	(9)	(10)	(11)	(12)	(13)
..	..	..	31	—31	5.05
22	—12	0.24	2,64	—2,76	5.55
..	..	..	8,46	—8,46	3.80
24	+67	4.27	78	—11	0.70
18	—18	3.10	29	—47	8.09
7	—7	1.70	20	—27	6.55
7	—7	2.37	15	—22	7.46
4	—2	0.81	12	—14	5.65
11,08	+17,83	4.43	20,06	—2,23	0.55
53	—43	1.39	1,54	—1,97	6.39
42	—42	1.51	1,39	—1,81	6.51
13	+5	0.92	27	—22	4.05
8	+6	1.58	19	—13	3.41
66	+52	2.38	1,09	—57	2.61
16	—16	0.46	1,44	—1,60	4.57
31	+46	0.51	3,00	—2,54	2.79
1	+3	..	21,67	—21,64	3.50
45	+25	0.25	3,27	—3,02	3.00
4	+2	0.22	29	—27	3.01
..	+5	1.59	10	—5	1.59
1	..	..	17	—17	3.17
..	..	..	6,68	—6,68	4.54
..	..	..	10,37	—10,37	4.30
..	..	..	17	—16	3.06
3	+1	0.19	1,29	—1,29	5.08
..	..	..	48	—48	3.51
..	..	..	67	—67	4.11
..	..	..	21	—21	3.75
..	..	..	12	—12	4.29

FINANCIAL RESULTS OF IRRIGATION WORKS FOR 1960-61

Sl. No.	Names of Projects	Direct Capital Outlay		Revenue receipts during 1960-61		
		During 1960-61 *	To end of 1960-61	Direct Revenue (Public Works receipts)	Indirect receipts	Total revenue receipts
(1)	(2)	(3)	(4)	(5)	(6)	(7)
74.	Pochampad Project ..	21,27	28,22	..	..	..
75.	Denkada Project ..	4,60	12,00	..	..	..
76.	Thandava Reservoir Scheme ..	6,07	8,85	..	..	..
77.	Zurreru Project ..	7,90	11,95	..	..	..
78.	Swarna Project ..	1,66	1,69	..	..	..
79.	Kanupur Canal Scheme ..	1,25	1,50	..	..	..
80.	Kalyanapulova Anicut Scheme ..	51	71	..	..	..
81.	Swarnamukhi Left Bank Canal ..	..	3(a)	..	..	..
82.	Vottigadda Project ..	5	5	..	..	..
83.	Vamsadhara Project ..	2,21	2,21	..	..	..
84.	Salivagu Project ..	1,05	1,05	..	..	..
Total, (2) <i>Unproductive</i>		4,53,49(f)	59,97,92(b)(f)	2,68	62,67	65,35
Total, A. <i>Irrigation</i>		4,88,81	71,86,52	11,98	2,54,98(d)	2,66,96
B. NAVIGATION, ETC., WORKS :—						
Buckingham Canal System ..		..	58,03	1,12	..	1,12
Total, Construction of Irrigation, etc., works ..		4,88,81	72,44,55	13,10	2,54,98	2,68,08

* Met from Consolidated Fund.

(a) Included now as it has been decided that Capital and Revenue Accounts are to be kept.

(b) 31 relating to Chennore Anicut Scheme transferred to '68-A' (Non-Com-

(c) Excludes 3,02,14 being the expenditure incurred in ex-Hyderabad State pending allocation

(d) Represents the portion of land revenue due to irrigation, taken *pro forma*.

(e) Includes 9,53 under 'Productive' and 3,11 under 'Unproductive' being collection charges

(f) Excludes 29 during 1960-61 and 1,93 to end of 1960-61 being the expenditure on

MENT SHOWING THE

(FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT)—(Concl.)

(In rupees thousands)

Direct working expenses during 1960-61 *	Net revenue excluding interest			Net profit or loss after meeting interest	
	Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue(—)	Rate per cent on capital outlay to end of the year	Interest on Capital *	Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue(—)	Rate per cent on capital outlay to end of the year
(8)	(9)	(10)	(11)	(12)	(13)
..	..	..	93	—93	3.30
..	..	..	51	—51	4.25
..	..	..	31	—31	3.50
..	..	..	43	—43	3.60
..	..	..	4	—4	2.37
..	..	..	5	—5	3.33
..	..	..	2	—2	2.82
..	..	..	..	..	..
..	..	..	..	..	..
..	..	..	6	—6	2.71
..	..	..	3	—3	2.86
..	..	..	..	..	..
30,08	+35,27	0.59	2,71,67	—2,36,40	3.94
1,42,89(c)	+1,24,07	1.73	3,27,13	—2,03,06	2.82
3,09	—1,97	3.39	2,60	—4,57	7.87
1,45,98	+1,22,10	1.68	3,29,73	—2,07,63	2.87

mercial) in 1960-61 is not included accordingly this year.
between the successor States of Mysore and Andhra Pradesh.

on land revenue due to irrigation, taken *pro forma*.
works for which Capital and Revenue Accounts are not maintained.

No. 7—Statement showing the Capital and other expenditure (outside the revenue account) to end of the year 1960-61 and the principal sources from which funds were provided for that expenditure.

	On 31st March 1960	On 31st March 1961	Increase (+) and decrease (—) in the year ended 31st March 1961
(1)	(2)	(3)	(4)

(In rupees crores).

Capital Expenditure:—

Commercial Departments—

Irrigation	77.79	85.83	+8.04
Electricity Schemes	66.38	69.22	+2.84
Multi-purpose River Schemes	29.36	39.35	+9.99
Other Commercial Departments and Undertakings	11.72	14.94	+3.22

Total, Commercial Departments ..	185.25	209.34	+24.09
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Other Departments—

Other Accounts	48.31	57.55	+9.24
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Total, Other Departments	48.31	57.55	+9.24
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Total, Capital Expenditure	233.56	266.89	+33.33
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Loans and Advances:—

Loans to Local Funds, Private Parties, etc.	35.88	48.18	+12.30
--	-------	-------	--------

Loans to Government Servants	0.16	0.28	+0.12
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Total, Loans and Advances	36.04	48.46	+12.42
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Total, Capital and other Expenditure.	269.60	315.35	+45.75
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No. 7—Statement showing the Capital and other expenditure (outside the revenue account) to end of the year 1960-61 and the principal sources from which funds were provided for that expenditure.—(Concl'd.)

	On 31st March 1960	On 31st March 1961	Increase (+) and decrease (—) in the year ended 31st March 1961
(1)	(2)	(3)	(4)
(In rupees crores)			
<i>Deduct</i> —Contribution from Revenues, Development Funds, Reserve Funds, etc., and Contingency Fund for capital expenditure	4.11	5.34	+1.23
Net Capital and other Expenditure (outside the Revenue Account) ..	265.49	310.01	+44.52
<i>Principal sources of funds</i> :—			
Debt—			
Permanent Debt—Nominal Value ..	23.61	33.41	+9.80
Floating Debt	5.18	13.58	+8.40
Loans from the Central Government	142.78	158.23	+15.45
Other Loans	3.73	6.06	+2.33
Unfunded Debt	8.55	9.29	+0.74
Total, Outstanding Debt ..	183.85	220.57	+36.72
Contingency Fund	0.56	0.59	+0.03
Sinking Funds and Reserve Funds ..	50.39	51.58	+1.19
Net balance under deposits, advances, etc., other than those shown separately	24.11	35.25	+11.14
Remittances	—3.36	—5.46	—2.10
Total, Debt and other obligations ..	255.55	302.53	+46.98
<i>Deduct</i> —Cash balance	1.52	1.50	—0.02
<i>Deduct</i> —Investments	22.43	22.41	—0.02
Net provision of funds	231.60	278.62	+47.02

- NOTES: 1. Includes 1.62 under Irrigation, 0.08 under other Commercial Departments and Undertakings, 12.64 under Other Departments—Other Accounts, and 3.65 under 'Deduct—Contribution from Revenues, Development Funds, Reserve Funds, etc., and Contingency Fund for Capital Expenditure adjusted *pro forma* (*vide* statement No. 6 for details of *pro forma* corrections).
2. Includes the following *pro forma* corrections to opening balance as on 1st October 1953 and 1st November 1956—
- (i) Reserve Funds, 0.90 (credit) ;
 - (ii) Remittances, 0.04 (*minus* credit) ; and
 - (iii) Investments, 0.93 (debit).
3. In 1960-61 the net capital and other expenditure outside the revenue account was Rs. 44.52 crores while the net available funds shown above were Rs. 47.02 crores. The excess funds of Rs. 2.50 crores together with the revenue surplus of Rs. 0.31 crores in that year were utilised for making net payment (of Rs. 2.52 crores) to other States under the Andhra State Act, 1953, and the States Reorganisation Act, 1956, and for accommodating the net debit adjustment (Rs. 0.29 crores) against "Miscellaneous—Government Account".
4. The difference of Rs. 31.39 crores between the progressive net capital expenditure (Rs. 310.01 crores) and the net provision of funds (Rs. 278.62 crores) to the end of 31st March 1961 was partly due to *pro forma* correction of balances consequent on formation of the Andhra State on 1st October 1953 and the States reorganisation from 1st November 1956 and is also partly the cumulative effect of utilisation of revenue surpluses and net adjustments under "Q. Inter-State Settlement" and "Part V—Miscellaneous—Government Account".

B. ACCOUNTS OF DEBT, DEPOSIT AND REMITTANCE HEADS AND OF THE CONTINGENCY FUND—REVIEW OF BALANCES.

I. REVIEW.

1. A progressive record of the transactions and balances under "Debt, Deposit, Remittance heads and Contingency Fund" is given in this Section. The following is a summary of the position as on 31st March 1961:—

Debit Balances	Section of the General Account	Name of Account	Page	Credit Balances
Rs.				Rs.
230,16,46,941	A to M, Q and part of SectionS	Government Account	142	
		Consolidated Fund—		
	N	Public Debt ..	144	211,27,84,005
48,46,04,935	P	Loans and Advances by State Governments ..	145	
		Contingency Fund—		
		Contingency Fund ..	153	58,51,158
		Public Account—		
	R	Unfunded Debt ..	153	9,29,20,079
	S	Deposits and Advances—		
		(i) Deposits bearing interest ..	155	2,62,14,816
		(ii) Deposits not bearing interest— ..	156	
		Gross Balance ..		85,17,32,653
22,40,31,325		Investments		
1,81,27,689		(iii) Advances not bearing interest ..	163	
		(iv) Suspense— ..	165	
		Investments		
19,475		Other Items (Net) ..	167	84,70,860
	T	Remittances—		
5,45,67,520		I. Remittances within India (Net) ..	168	
1,49,75,686	W	Cash Balance (Closing)		
				309,79,73,571
309,79,73,571		Total		

The significance of the head "Government Account" is explained in paragraph 5 below. The other headings in this summary take into account the balances under all account heads in government books in regard to which government has a liability to repay the moneys received or has a claim to recover the amounts paid and also heads of account opened in the books for adjustment of Remittance transactions.

It must be understood that these balances cannot be regarded as a complete record of the financial position of the Government of Andhra Pradesh as it does not take into account all the physical assets of the State, such as lands, buildings, communications, etc., nor any accrued dues or outstanding liabilities not brought to the account under the cash basis of accounting followed by Government.

2. Subject to the remarks in paragraph 3 below, the balances, whether in cash or investments, under each head have been duly verified and found to agree with those shown in the separate registers or other records maintained in the Accounts Office for the purpose in accordance with the prescribed rules. They have been accepted as correct by the responsible officers concerned where necessary. The debits and credits during the year to the various reserve funds and deposit accounts of grants, etc., were for amounts authorised by the relevant Acts or rules of the funds or accounts, and there were no diversions for purposes other than those for which the funds were constituted or the grants were made.

3. In a number of cases, there are unreconciled differences in the closing balances and steps are being taken to settle the discrepancies as soon as possible. In many cases, the full details and documents are awaited from Departmental and Treasury Officers.

The balances are communicated to the officers concerned every year for acceptances thereof. In a large number of cases such acceptances have not been received. The cases where acceptances of balances have been delayed are given in appendix B. The amounts involved are considerable.

4. Consequent on the formation of the Andhra State under the Andhra State Act, 1953, and of the Andhra Pradesh State under the States Reorganisation Act, 1956, the balances under debt, deposit and remittance heads were corrected. In some cases further corrections on this account have been carried out during the year under report; consequently the opening balances adopted in this report differ in such cases from the closing balances shown in the last report. These are also provisional pending the final determination of such balances.

Consequent on the formation of the Andhra Pradesh State Electricity Board with effect from 1-4-1959, such portion of the balances under certain debt, deposit and remittance heads as relate to the purposes of the Board should have been dropped from Government Accounts, but this has not been done so far. Pending allocation, the balances relating to the Board are included against the relevant heads in statement No. 1 of Part B-II-Accounts.

5. The head 'Government Account' needs some explanation. Under the system of book-keeping followed in the Indian Government Accounts, the amounts booked under revenue, capital and other transactions of Government in respect of which the balances are not carried forward from year to year in the accounts are closed to a single head called 'Government Account.' The balance under this head represents the cumulative result of all such transactions so that after adding thereto the balances under debt, deposit, remittance heads and contingency fund, the closing cash balance at the end of the year may be worked out and proved. The Government Account for 1960-61 given below will show how the net amount at the end of the year has been arrived at.

Dr.	Details	Cr.
Rs.		Rs.
195,55,86,483*	A - Opening balance	
	B - Revenue Receipts	85,28,88,534
84,98,38,848	C - Expenditure on Revenue Account	
32,09,85,443	D - Capital Expenditure outside the Revenue Account	
2,81,24,701	E - Miscellaneous	
	F - Closing Balance .. Dr.	230,16,46,941
<u>315,45,35,475</u>	Total	<u>315,45,35,475</u>

* Includes Rs. 8,06,493 (minus debit) being corrections to opening balances carried out *pro forma*, vide paragraph 4 above.

The following are the details of the sum of Rs. 2,81,24,701 shown against "E - Miscellaneous."

	Dr.	Cr.
	[Rs.]	Rs.
(i) Adjustment of the debit received from the Madras Government being the share of Andhra Pradesh Government for repayment of pre-partition open market loans of the Composite Madras State ..	2,58,34,788	..
(ii) Adjustment of the credit received from the Madras Government being the share of Andhra Pradesh Government of a pre-partition transaction	..	1,41,303
(iii) Adjustment of the debits and credits received from Maharashtra and Mysore Governments in respect of the asset and liability initially taken over/borne by the Government of Andhra Pradesh ..	24,72,185	29,92,161
(iv) Adjustment of contribution from the recoveries under the State Loan Account	30,00,000	..
(v) Miscellaneous writes-off being mainly the net result of irreconcilable differences in the balanced heads transferred to this head under special sanction ..	2,140	50,948
Total ..	<u>3,13,09,113</u>	<u>31,84,412</u>
Net Debit,	2,81,24,701	

II. ACCOUNTS

No. 1—Summary of Receipts, Disbursements and Balances

Detailed head of account	Opening balance	Receipt	Disbursement	Closing balance
1	2	3	4	5
Revenue Receipts				
Expenditure on Revenue Account				
Capital Expenditure outside the Revenue Account				
N.—PUBLIC DEBT.				
Permanent Debt.				
(i) Loans bearing interest				
	Rs.	Rs.	Rs.	Rs.
	As per paragraph 5 of I. Review	85,28,88,534	84,98,38,848	
		—	32,09,85,443	
Total, Permanent Debt	Cr. 23,60,48,600	9,79,96,900	—	Cr. 33,40,45,500
Floating Debt.	Cr. 23,60,48,600	9,79,96,900	—	Cr. 33,40,45,500
Other Floating Loans—Overdraft				
'Ways and Means' Advances	Cr. 78,36,702	26,42,24,696	19,33,04,905	Cr. 7,87,56,493
	Cr. 4,39,00,000	6,12,00,000	4,81,00,000	Cr. 5,70,00,000
Total, Floating Debt	Cr. 5,17,36,702	32,54,24,696	24,14,04,905	Cr. 13,57,56,493
Loans from the Central Government.				
Loans				
Other Ways and Means Advances	Cr. 142,78,06,012	24,62,11,975	9,16,72,323	Cr. 158,23,45,664
	—	10,95,00,000	10,95,00,000	—
Total, Loans from the Central Government	Cr. 142,78,06,012	35,57,11,975	20,11,72,323	Cr. 158,23,45,664

Loans from the National Agricultural Credit Bank of India.

Loans from the Khadi and Village Industries Commission

1,91,86,495

Other Loans.

Loans from the National Agricultural Credit (Long-term Operations) Fund of the Reserve Bank of India.

Loans from the Khadi and Village Industries Commission.	Cr.	1,91,86,495	26,40,000	7,60,566	Cr.	2,10,65,929
Loans from the National Co-operative Development and Warehousing Board.	Cr.	8,33,589	48,139	1,85,695	Cr.	6,96,033
Loans from the Life Insurance Corporation of India.	Cr.	16,80,500	98,81,000	4,41,326	Cr.	1,11,20,174
Loans from the Indian Central Oil Seeds Committee.	Cr.	1,56,57,000	1,24,64,000	4,14,288	Cr.	2,77,06,712
Total, Other Loans.	Cr.	..	47,500	..	Cr.	47,500

Grand Total, N.—Public Debt

3,73,57,584	2,50,80,639	18,01,875	Cr.	6,06,36,348
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175,29,48,898	80,42,14,210	44,43,79,103	Cr.	211,27,84,005
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P-LOANS AND ADVANCES BY STATE GOVERNMENTS.

*Loans to Local Funds, Private Parties, etc.—
Loans to Presidency Corporations, Port Trusts and Other Port Funds.*

Loans to Municipalities.	Dr.	4,60,000	..	..	Dr.	4,60,000
Loans to District and other Local Fund Committees.	Dr.	4,90,08,439	14,36,097	1,22,66,959	Dr.	5,98,39,301
Loans to Landholders and other Notabilities	Dr.	52,61,253	1,04,263	6,24,700	Dr.	57,81,690
Advances to Cultivators— Loans under the Land Improvement and Agriculturists' Loan Act.	Dr.	22,42,716	86,457	20,245	Dr.	21,76,504
Loans under the Agriculturists' Loan (Madras Amendment) Act of 1935.	Dr.	1,78,10,857	76,15,843	95,70,084	Dr.	1,97,65,098
	Dr.	(—) 7,18,191	(—) 1,661	..	Dr.	(—) 7,16,530

No. 1—Summary of Receipts, Disbursements and Balances—(Contd.)

Detailed head of account	Opening balance	Receipt	Disbursement	Closing balance
I	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Loans under the Madras Agriculturists' (Mulberry Cultivation) Rules, 1942.	6,900	2,464		
Loans under the Madras Agriculturists' Loans (Cultivation of fallow lands in holding with food crops) Rules, 1942.	23,180	1,320		
Loans under New Well Subsidy Scheme.	96,07,345	2,59,648	1,63,40,130	21,860
Loans under the special rules for pumping installations.	17,52,846	4,75,548		2,56,87,827
Loans under the special rules for agricultural implements.	46,199	11,641	18,000	12,95,298
Loans for the purchase of chemical fertilisers.	2,98,57,684	31,49,601	17,690	52,248
Loans to seed-farm ryots.	50,900	..	37,33,505	3,04,41,588
Loans for sinking Artesian Wells.	1,04,191	1,682	..	50,900
Loans for sinking tube wells.	9,83,937	73,410	50,000	1,52,509
Loans under fruit development schemes.	25,78,823	83,699	1,66,875	10,77,402
Revenue Taccavis.	34,08,704	1,33,660	9,73,599	34,68,723
Famine Taccavis.	3,23,899	(—) 16,278	5,64,540	38,39,584
Agricultural Taccavis.	5,57,95,091	1,88,44,426	..	3,40,177
Advances to Cultivators for bunding works.	2,21,804	..	1,88,18,816	5,57,69,481
Loans for distribution of agricultural implements.	1,92,311	..	..	2,21,804

Dr. 60,221

Loans for distribution of agricultural imple- ments on hire-purchase system.	Dr.	1,92,311	60,221	91,498	Dr.	2,23,588
Loans for development of cashewnut.	Dr.	6,47,933	39,244	3,05,133	Dr.	9,13,822
Loans for development of Gramdan Villages.	Dr.	34,200	—	—	Dr.	34,200
Advances to Panchayat Samithis for Taccavi Loans.		—	—	4,30,440	Dr.	4,30,440
Total, Advances to Cultivators.	Dr.	12,27,28,613	3,07,34,468	5,10,80,310	Dr.	14,30,74,455
Advances under Special Laws.	Dr.	19,38,593	3,01,589	—	Dr.	16,37,004
Loans and Advances under the Community Development Programme.	Dr.	3,50,55,730	(—)	1,00,67,311	Dr.	4,72,01,013
Loans and Advances to displaced persons.	Dr.	3,42,836	22,863	—	Dr.	3,19,973
MISCELLANEOUS LOANS AND ADVANCES—						
Loans to communities eligible for help by the Labour Department and the Crimi- nal Tribes Settlements.	Dr.	8,53,779	9,174	16,000	Dr.	8,60,605
Loans to Co-operative Societies and Land Mortgage Banks.	Dr.	3,88,71,346	59,22,059	75,29,933	Dr.	4,04,79,220
Loans to Chenchus for the purchase of agri- cultural implements.	Dr.	6,392	1,218	600	Dr.	5,774
Advances to Local Bodies to cover deficits	Dr.	21,71,855	2,79,727	7,94,000	Dr.	26,86,128
Loans to Market Committees.	Dr.	12,01,160	1,59,432	5,00,000	Dr.	15,41,728
Loans to non-agriculturists in Srikakulam for building houses damaged by Cyclone.	Dr.	8,990	—	—	Dr.	8,990
Loans to Salur Estate.	Dr.	5,000	—	—	Dr.	5,000
Loans under Urban Compost Scheme.	Dr.	9,82,731	2,33,947	2,93,000	Dr.	10,41,784

No. 1—Summary of Receipts, Disbursements and Balances—(Contd.)

Detailed head of account	Opening balance		Receipt		Disbursement		Closing balance	
1	2		3		4		5	
	Rs.		Rs.		Rs.		Rs.	
Loans to Banaganapalle State.	Dr.	4,610	—	—	—	Dr.	4,610	
Loans for the development of Scheduled areas.	Dr.	71,273	22,752	—	—	Dr.	48,521	
Loans for Sheep Farming.	Dr.	7,314	—	—	—	Dr.	7,314	
Advances to Religious Institutions.	Dr.	5,380	—	—	—	Dr.	5,380	
Loans for building houses damaged by Godavari floods.	Dr.	22,99,020	50,067	—	—	Dr.	22,48,953	
Loans under the Madras Cottage Industries Loans and Subsidiary Rules, 1948.	Dr.	8,68,207	1,83,480	50	—	Dr.	6,84,777	
Loans under the Low Income Group Housing Scheme.	Dr.	1,81,72,758	4,30,481	—	1,10,85,244	Dr.	2,88,27,521	
Loans to District Industrial Museum, Rajahmundry.	Dr.	6,000	—	—	—	Dr.	6,000	
Advances for Fishing Operations.	Dr.	150	—	—	—	Dr.	150	
Industrial Taccavis.	Dr.	1,28,636	420	—	—	Dr.	1,28,216	
Temporary Advances to Government Commercial Departments.	Dr.	17,378	—	—	1,592	Dr.	18,970	
Loans to Co-operative Housing Society, Mallepalli.	Dr.	3,788	576	—	—	Dr.	3,212	
Loans to City Improvement Board.	Dr.	11,48,754	32,838	—	—	Dr.	11,15,916	

(20)	Loans for the construction of godowns for sale societies.	Dr.	2,837	—	Dr.	2,837
	Aid against floods and rains.	Dr.	25,945	26,458	Dr.	(—) 513
	Loans to Singareni Collieries.	Dr.	1,06,76,143	52,55,460	Dr.	54,20,683
	Loans to Hyderabad Khadi Samithi.	Dr.	85,714	—	Dr.	85,714
	Loans to Sirsilk Limited.	Dr.	2,94,86,192	—	Dr.	2,94,86,192
	Loans to Hyderabad Agricultural Co-operative Association.	Dr.	2,41,916	—	Dr.	2,41,916
	House Building Loans for Rural Uplift.	Dr.	2,137	—	Dr.	2,137
	Loans to Co-operative Housing Society, Begumpet.	Dr.	2,31,429	—	Dr.	2,31,429
	Seasonal Loans to State Bank of Hyderabad.	Dr.	80,00,000	20,00,000	Dr.	60,00,000
	Loans to Osmania University for the purchase of conveyances.	Dr.	(—) 960	—	Dr.	(—) 960
	Loans and Advances under National Extension Service.	Dr.	30,33,425	26,21,576	Dr.	4,11,849
	Loans to Small Scale and Cottage Industries.	Dr.	39,98,280	2,41,070	Dr.	37,57,210
	Loans for the purchase of fertilisers.	Dr.	7,22,485	6,89,922	Dr.	5,32,563
	Rehabilitation and Development Taccavis (Irrigation Projects).	Dr.	24,67,338	9,721	Dr.	38,75,387
	Advances for the development of Handloom Industry.	Dr.	65,48,692	5,44,813	Dr.	61,57,379
	Advances to Co-operative Credit Societies and Banks.	Dr.	4,23,668	—	Dr.	4,23,668
	Advances to State Financial Corporation.	Dr.	8,88,913	—	Dr.	8,88,913
	Advances to Hyderabad Construction Company.	Dr.	1,66,364	—	Dr.	1,66,364

No. 1—Summary of Receipts, Disbursements and Balances—(Contd.)

Detailed head of account	Opening balance	Receipt	Disbursement	Closing balance
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Taccavi for Koyas.				
Advances for relief to sufferers from disturbances at Nizamabad.	Dr. 2,98,237	134	Dr. —	2,98,103
Advances to Co-operative Societies and individual merchants for the purchase of food grains.	Dr. 32,000	1,983	Dr. —	30,017
	Dr. (—) 74,287	(—) 1,95,074	Dr. —	1,20,787
Loans for the development of Co-operative Marketing.	Dr. 22,97,250	—	Dr. 9,01,348	31,98,598
Loans to Sri Venkateswara University.	Dr. 12,30,000	—	Dr. —	12,30,000
Miscellaneous.	Dr. 9,49,793	2,89,419	Dr. 1,50,000	8,10,374
Others.	Dr. 6,17,090	1,319	Dr. —	6,15,771
	864	160	Dr. —	704
Advances for purchase of Khadi Hundis.	Dr. 1,23,584	(—) 603	Dr. 32,120	1,56,307
Urban Milk-Supply Scheme.	Dr. 1,51,665	21,784	Dr. 2,856	1,32,737
Advances for Co-operative Farming.	Dr. 5,28,243	44,300	Dr. 1,94,000	6,77,943
Development of compost from night soil.				
Development of horn articles industry at Visakhapatnam.	Dr. 3,500	—	Dr. —	3,500
Loans to Asia Rumals Co-operative Society, Chirala.	Dr. 11,250	—	Dr. —	11,250

Development of Musical Instruments at Bobbili and Jaggaayyapeta.	Dr.	8,000	—	—	Dr.	11,250
Development of Quilt Industry at Kuppam.	Dr.	5,000	—	—	Dr.	8,000
Loans to Navabharathi Gurukul Residential High School, Rajahmundry for construction of hostels.	Dr.	1,32,500	—	—	Dr.	5,000
Loans to Gur and Khandsari Scheme.	Dr.	2,11,862	11,587	—	Dr.	1,50,000
Advances for the purchase of books and forms to Village Panchayats.	Dr.	45,900	2,104	—	Dr.	2,00,275
Loans to Cumbly Industry.	Dr.	3,80,057	(—)	300	Dr.	44,096
Loans to Labour Contract Societies.	Dr.	1,00,000	—	3,77,874	Dr.	7,60,275
Advances to Sericultural Schemes.	Dr.	10,126	(—)	2,00,000	Dr.	3,00,000
Loans for Handicrafts Scheme in Andhra.	Dr.	62,711	3,000	1,356	Dr.	16,482
Loans to S. V. High School, Giddalur for construction of hostel buildings.	Dr.	25,000	—	—	Dr.	59,711
Loans to S.B.V.D. High School, Pullampet.	Dr.	3,500	500	—	Dr.	25,000
Loans for re-construction of houses damaged by cyclone.	Dr.	9,638	(—)	134	Dr.	3,000
Loans under the Middle Income Group Housing Scheme.	Dr.	7,78,828	—	—	Dr.	9,772
Loans to Agricultural Co-operative Marketing Development Fund.	Dr.	(—)	450	30,99,345	Dr.	38,78,173
Loans to students of Professional Colleges.	Dr.	—	—	3,00,000	Dr.	3,00,000
Loans for the development of metal-ware industry.	Dr.	—	—	2,24,400	Dr.	2,24,400
Loans for inter-state marketing in the Central Sales Emporium, Vijayawada.	Dr.	—	—	5,000	Dr.	5,000
			—	10,000	Dr.	10,000

No. 1—Summary of Receipts, Disbursements and Balances—(Contd.)

Detailed head of account	Opening balance	Receipt	Disbursement	Closing balance
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Loans to Class II Procurement-cum-Sales Depot, Anantapur.	—	—	4,108	Dr. 4,108
Loans for the improvement of technique and re-organisational expenses.	—	—	2,00,000	Dr. 2,00,000
Loans for common facility centre for Bidri Works.	—	—	6,000	Dr. 6,000
Loans for the manufacture of decorative patterns.	—	—	3,000	Dr. 3,000
Loans for common facility centre for Himroo Weavers.	—	—	6,000	Dr. 6,000
Loans for construction of Fatima M. P. High School.	—	—	62,500	Dr. 62,500
Loans for Milk Co-operatives under integrated milk-supply schemes.	—	—	50,000	Dr. 50,000
Advances to Hyderabad Housing Board.	—	—	54,25,000	Dr. 54,25,000
Loans to State Electricity Board Working Fund.	—	—	6,48,35,000	Dr. 6,48,35,000
Total, Miscellaneous Loans and Advances.	Dr. 14,17,76,900	1,88,87,876	9,83,99,396	Dr. 22,12,88,420
Total, Loans to Local Funds, Private Parties, etc.	Dr. 35,88,15,080	4,94,95,641	17,24,58,921	Dr. 48,17,78,360

etc.	Dr.	35,88,15,080	4,94,95,641	17,24,58,921	Dr.	48,17,78,360
<i>House-building Advances.</i>						
Advances for purchase of motor conveyances	Dr.	9,87,903	2,11,894	13,30,640	Dr.	21,06,649
Advances for purchase of other conveyances.	Dr.	6,32,776	3,81,653	4,40,982	Dr.	6,92,105
Passage Advances.	Dr.	71,235	1,11,476	1,21,434	Dr.	81,193
Other Advances.	Dr.	600	572	—	Dr.	28
	Dr.	(—) 55,350	13,900	15,850	Dr.	(—) 53,400
Total, Loans to Government Servants.	Dr.	16,37,164	7,19,495	19,08,906	Dr.	28,26,575
Grand Total, Loans and Advances by State Governments.	Dr.	36,04,52,244	5,02,15,136	17,43,67,827	Dr.	48,46,04,935
<i>Q.—INTER-STATE SETTLEMENT. @</i>						
Madras and Andhra Pradesh.			1,41,303	2,58,34,788		
Andhra Pradesh and Mysore.			10,65,256	7,27,178		
Andhra Pradesh and Maharashira.			19,26,905	17,45,007		
Total			31,33,464	2,83,06,973		
<i>CONTINGENCY FUND—</i>						
Contingency Fund.						
R.—UNFUNDED DEBT.						
<i>Special Loans—</i>						
Tulja Singh Charitable Endowment Fund.	Cr.	56,26,849	3,73,151	1,48,842	Cr.	58,51,158
Hamid Ali Educational Endowment Fund.	Cr.	1,07,143	—	—	Cr.	1,07,143
	Cr.	7,06,643	—	—	Cr.	7,06,643
Total, Special Loans	Cr.	8,13,786	—	—	Cr.	8,13,786

No. 1—Summary of Receipts, Disbursements and Balances—(Contd.)

Detailed head of account	Opening balance	Receipt	Disbursement	Closing balance
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
<i>State Provident Funds—</i>				
General Provident Fund.	Cr. 2,99,97,246	53,55,749	36,60,654	Cr. 3,16,92,341
Indian Civil Service Provident Fund.	Cr. 9,35,018	99,191	11,347	Cr. 10,22,862
Indian Civil Service (Non-European Members) Provident Fund.	Cr. 6,92,766	58,420	31,024	Cr. 7,20,162
All-India Services Provident Fund.	Cr. 14,52,676	3,41,201	2,85,966	Cr. 15,07,911
Contributory Provident Funds.	Cr. 44,09,224	8,85,085	3,29,247	Cr. 49,65,062
Contributory Provident Pension Fund.	Cr. 1,61,05,560	41,33,333	14,43,405	Cr. 1,87,95,488
Other Miscellaneous Provident Funds.	Cr. 84,59,355	3,93,886	1,264	Cr. 88,51,977
Total, State Provident Funds.	Cr. 6,20,51,845	1,12,66,865	57,62,907	Cr. 6,75,55,803
<i>Other Accounts—</i>				
State Government Insurance Fund. *	Cr. 2,11,69,790	36,82,623	18,78,886	Cr. 2,29,73,527
Andhra Pradesh Family Pension Fund of Class IV Government servants.	Cr. 15,19,238	61,706	3,981	Cr. 15,76,963
Total, Other Accounts.	Cr. 2,26,89,028	37,44,329	18,82,867	Cr. 2,45,50,490
Grand Total, R. Unfunded Debt.	Cr. 8,55,54,659	1,50,11,194	76,45,774	Cr. 9,29,20,079

S.—DEPOSITS AND ADVANCES

PART I.—*Deposits bearing interest.*

(A) Reserve Funds—

Deposits of Depreciation Reserve of Government Commercial Concerns—					
Government Ceramic Factory.	Cr.	2,55,401	48,394	—	Cr. 3,03,795
Andhra Paper Mills.	Cr.	15,64,304	3,49,700	—	Cr. 19,14,004
* Block Glass Plant.	Cr.	39,111	5,300	—	Cr. 44,411
Electricity Depreciation Fund (City)	Cr.	30,72,381	—	30,72,381	—
Electricity Depreciation Fund (Districts)	Cr.	4,84,202	—	4,84,202	—
Road Transport Department Depreciation Fund.	Cr.	1,70,75,100	—	—	Cr. 1,70,75,100
Depreciation Fund—Alcohol Factory, Kamareddy.	Cr.	1,86,671	15,848	—	Cr. 2,02,519
Depreciation Fund—Narayanguda Distilleries.	Cr.	5,94,575	1,06,769	—	Cr. 7,01,344
Depreciation Reserve Fund—Government Press.	Cr.	4,94,815	67,459	—	Cr. 5,62,274
Total, Deposits of Depreciation Reserve of Government Commercial Concerns.	Cr.	2,37,66,560	5,93,470	35,56,583	Cr. 2,08,03,447
Reserve Fund—Transport (Road Transport Department Betterment Fund)	Cr.	49,76,373	—	—	Cr. 49,76,373
Other Deposit Accounts—					
Other Deposits—					
Security Deposit from consumers—Government Electricity Schemes.	Cr.	5,37,150	—	1,05,450	Cr. 4,31,700

No. 1—Summary of Receipts, Disbursements and Balances—(Contd.)

Detailed head of account	Opening balance		Receipt	Disbursement	Closing balance
1	2		3	4	5
	Rs.	Rs.	Rs.	Rs.	Rs.
Lady Hydari Fund.	Cr.	857	—	—	857
Compulsory Savings Scheme Deposits.	Cr.	2,439	—	—	2,439
Total, Other Deposits.	Cr.	5,40,446	—	1,05,450	4,34,996
Grand total, Part I—Deposits bearing interest.	Cr.	2,92,83,379	5,93,470	36,62,033	2,62,14,816
<i>Part II—Deposits not bearing interest.</i>					
<i>(A) Sinking Funds.</i>					
Sinking Fund.	Cr.	13,09,21,224	1,34,41,246	—	14,43,62,470
Sinking Fund Investment Account.	Dr.	9,25,24,695	17,29,400	—	9,07,95,295
<i>(B) Reserve Funds.</i>					
Famine Relief Fund.	Cr.	1,98,46,279	78,23,894	—	1,28,55,929
Andhra Famine Relief Fund.	Cr.	30,61,248	36,671	1,48,14,244	30,97,919
Hyderabad Famine Relief Fund.	Dr.	85,85,994	87,958	8,61,925	93,59,961
Famine Relief Fund—Investment Account.	Dr.	26,67,000	26,67,000	—	—
Andhra Famine Relief Fund—Investment Account.	Dr.	85,85,994	87,958	8,61,925	93,59,961
Hyderabad Famine Relief Fund—Investment Account.	Dr.	26,67,000	26,67,000	—	—
Total, Famine Relief Fund.	Cr.	1,16,54,533	1,06,15,523	1,56,76,169	65,93,887
<i>Sugarcane Cess Fund.</i>					
State Road Funds.	Cr.	45,42,802	—	—	—

Sugarcane Cess Fund.	Cr.	45,42,802	—	—	Cr.	45,42,802
State Road Funds.	Cr.	63,87,971	—	—	Cr.	63,87,971
Industrial Research and Development Fund.						
Andhra Industrial Research and Development Fund.	Cr.	14,03,156	3,60,611	—	Cr.	17,63,767
Hyderabad Industrial Research and Development Fund.	Cr.	2,63,15,181	42,07,202	(—)	Cr.	3,17,81,795
Hyderabad Industrial Research and Development Fund—Investment Account.	Dr.	1,82,63,558	6,91,680	49,56,890	Dr.	2,25,28,768
Total, Industrial Research and Development Fund.	Cr.	94,54,779	52,59,493	36,97,478	Cr.	1,10,16,794
Hindu Religious and Charitable Endowments Fund.	Cr.	6,29,442	12,78,129	5,56,382	Cr.	13,51,189
Reserve Fund for the protection of Sugar Industry.	Cr.	33,908	—	—	Cr.	33,908
Fund for Development Schemes.	Cr.	20,23,98,178	(—)	13,832	Cr.	20,23,73,320
Fund for Development Schemes — Investment Account.	Dr.	6,64,27,225	50,07,610	46,62,833	Dr.	6,60,82,448
Total, Fund for Development Schemes.	Cr.	13,59,70,953	49,93,778	46,73,859	Cr.	13,62,90,872
Fund for Village Reconstruction and Harijan Uplift.	Cr.	2,15,288	—	—	Cr.	2,15,288
Depreciation Reserve Fund—Electricity.	Cr.	2,85,83,022	83,01,583	—	Cr.	3,68,84,605
Depreciation Reserve Fund—Electricity—Investment Account.	Dr.	33,41,119	—	—	Dr.	33,41,119
Total, Depreciation Reserve Fund—Electricity	Cr.	2,52,41,903	83,01,583	—	Cr.	3,35,43,486

No. 1—Summary of Receipts, Disbursements and Balances—(Contd.)

Detailed head of account	Opening balance	Receipt	Disbursement	Closing balance
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Special Reserve Fund—Electricity.	Cr. 88,21,833	19,44,400	—	Cr. 1,07,66,233
Special Reserve Fund—Electricity—Investment Account.	Dr. 7,18,412	—	—	Dr. 7,18,412
Total, Special Reserve Fund—Electricity.	Cr. 81,03,421	19,44,400	—	Cr. 1,00,47,821
Depreciation Reserve Fund—Water Works.	Cr. 3,17,164	8,964	—	Cr. 3,26,128
Zamindari Abolition Fund.	Cr. 1,25,34,122	14,31,244	99,46,000	Cr. 40,19,366
Zamindari Abolition Fund—Investment Account.	Dr. 26,25,321	33,60,000	48,87,400	Dr. 41,52,721
Total, Zamindari Abolition Fund.	Cr. 99,08,801	47,91,444	1,48,33,400	Cr. (—) 1,33,355
Insurance Fund.	Cr. 22,978	3,491	—	Cr. 26,469
Co-operative Marketing and Agricultural Development Fund.	Cr. 33,31,800	1,32,740	65,289	Cr. 33,99,251
Co-operative Marketing and Agricultural Development Fund—Investment Account.	Dr. 25,14,375	24,93,790	24,70,000	Dr. 24,90,585
Total, Co-operative Marketing and Agricultural Development Fund.	Cr. 8,17,425	26,26,530	25,35,289	Cr. 9,08,666
Securities Adjustment Reserve.	Cr. 1,09,81,091	5,420	—	Cr. 1,09,86,511
Securities Adjustment Reserve—Investment Account.	Cr. 1,09,81,091	5,420	—	Cr. 1,09,86,511

Securities Adjustment Reserve.	Cr.	1,09,81,091	5,420	—	Cr.	1,09,86,511
Securities Adjustment Reserve—Investment Account.	Dr.	1,09,31,059	18,06,800	18,12,186	Dr.	1,09,36,445
Total, Securities Adjustment Reserve.	Cr.	50,032	18,12,220	18,12,186	Cr.	50,066
Osmania Sica Stabilisation Reserve.	Cr.	1,48,22,126	40,723	—	Cr.	1,48,62,849
Osmania Sica Stabilisation Reserve—Investment Account.	Dr.	1,48,22,100	1,48,11,500	1,36,14,971	Dr.	1,36,25,571
Total, Osmania Sica Stabilisation Reserve.	Cr.	26	1,48,52,223	1,36,14,971	Cr.	12,37,278
Total, B. Reserve Funds.	Cr.	21,33,51,426	5,64,87,578	5,73,99,734	Cr.	21,24,39,270
C. Other Deposit Accounts.						
Deposits of Local Funds.						
District Funds.	Cr.	3,77,64,581	11,61,34,171	9,51,14,599	Cr.	5,87,84,153
Municipal Funds.	Cr.	2,94,43,147	5,94,54,602	5,90,67,066	Cr.	2,98,30,683
Other Funds—						
Port and Marine Funds.	Cr.	7,67,312	9,41,683	11,31,481	Cr.	5,77,514
Education Funds.	Cr.	23,58,956	30,09,849	41,61,112	Cr.	12,07,693
Other Miscellaneous Funds.	Cr.	3,09,17,394	15,61,53,070	11,81,61,722	Cr.	6,89,08,742
Village Panchayat Funds.	Cr.	1,25,14,798	2,91,77,161	2,59,54,543	Cr.	1,57,37,416
State Electricity Board Working Fund.	Cr.	(—) 3,30,21,934	19,03,50,870	14,68,55,622	Cr.	1,04,73,314
Total, Deposits of Local Funds.	Cr.	8,07,44,254	55,52,21,406	45,04,46,145	Cr.	18,55,19,515

No. 1—Summary of Receipts, Disbursements and Balances—(Contd.)

Detailed head of account	Opening balance	Receipt	Disbursement	Closing balance
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
<i>Departmental and Judicial Deposits.</i>				
Civil Deposits.				
Revenue Deposits.				
Civil Courts' Deposits.	Cr. 2,12,19,497	3,13,17,423	3,00,62,112	Cr. 2,24,74,808
Criminal Courts' Deposits.	Cr. 1,91,01,819	1,85,69,089	1,67,20,902	Cr. 2,09,50,006
Personal Deposits.	Cr. 7,42,604	2,35,629	1,80,328	Cr. 7,97,905
Forest Deposits.	Cr. 4,64,99,105	2,27,97,153	1,95,80,501	Cr. 4,97,15,757
Public Works Deposits.	Cr. 1,28,502	1,33,091	1,98,730	Cr. 62,863
Trust Interest Funds.	Cr. 6,31,72,375	3,27,63,772	2,93,19,591	Cr. 6,66,16,556
Deposits for work done for Public Bodies or private individuals.	Cr. 151	1,376	—	Cr. 1,527
Unclaimed deposits in the General Provident Fund.	Cr. 42,90,594	24,60,633	35,77,257	Cr. 31,73,970
Unclaimed deposits in the Contributory Provident Funds.	Cr. 58,062	8,061	27,358	Cr. 38,765
Unclaimed deposits in the Contributory Provident Pension Fund.	Cr. 9,007	—	—	Cr. 9,007
Deposits of fees received by Government servants for work done for private bodies.	Cr. 7,106	2,746	(—) 151	Cr. 10,003
	Cr. 1,88,279	(—) 2,20,049	(—) 43,616	Cr. 11,846
<i>Deposits in connection with elections.</i>				
Deposits for the recovery of...	Cr. 1,13,775	13,500		

Deposits in connection with elections.	Cr.	1,13,775	13,500	20,581	Cr.	1,06,694
Deposits for the recoveries on account of underground surveys.	Cr.	60,606	—	325	Cr.	60,281
Deposits on account of collective subscriptions to Defence Savings Drive.	Cr.	44,214	—	—	Cr.	44,214
Deposits for the purchase of Government of India Defence Bonds.	Cr.	3,10,229	—	—	Cr.	3,10,229
Deposits for Harijan Development Fund.	Cr.	4,053	—	—	Cr.	4,053
Deposits on account of moneys received for welfare of displaced persons from Pakistan.	Cr.	93	—	—	Cr.	93
Community Projects' Deposits.	Cr.	1,69,349	5,566	1,695	Cr.	1,73,220
Deposits on account of moneys received for the Assam Governor's Earthquake Relief Fund.	Cr.	27,664	—	—	Cr.	27,664
Deposits on account of Government Loans—4 per cent Hyderabad State Development Loan, 1963.	Cr.	83	—	—	Cr.	83
4 per cent Hyderabad State Development Loan, 1967.	Cr.	2,573	—	—	Cr.	2,573
4 per cent Andhra Pradesh State Development Loan, 1971.	Cr.	(—) 43,722	46,973	—	Cr.	3,251
4 per cent Andhra Pradesh State Development Loan, 1969.		—	12,48,542	12,31,998	Cr.	16,544
4½ per cent Andhra Pradesh State Development Loan, 1970.		—	1,268	—	Cr.	1,268
Total, Deposits on account of Government Loans.	Cr.	(—) 41,066	12,96,783	12,31,998	Cr.	23,719

No. 1—Summary of Receipts, Disbursements and Balances—(Contd.)

Detailed head of account	Opening balance	Receipt	Disbursement	Closing balance
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Deposits of Educational Institutions.	Cr. 59,281	7,85,645	4,53,690	Cr. 3,91,236
Miscellaneous Deposits.	—	—	2,717	Cr. (—) 2,717
Total, Departmental and Judicial Deposits.	Cr. 15,61,65,299	11,01,70,418	10,13,34,018	Cr. 16,50,01,699
<i>Other Accounts—</i>				
Subventions from Central Road Fund.	Cr. 46,94,779	9,94,014	22,92,016	Cr. 33,96,777
Deposit Account of grants made by the Indian Central Cotton Committee.	Cr. 1,97,183	20,755	12,222	Cr. 2,05,716
Deposit Account of grants made by the Indian Council of Agricultural Research.	Cr. 7,72,725	5,41,060	4,66,089	Cr. 8,47,696
Deposit Account of grants made by the Indian Central Sugarcane Committee.	Cr. 1,40,884	—	97,369	Cr. 43,515
Deposit Account of grants made by the Indian Central Oilseeds Committee.	Cr. 3,90,585	4,37,342	1,03,260	Cr. 7,24,667
Deposit Account of grants made by the Indian Central Coconut Committee.	Cr. 1,02,528	44,083	21,075	Cr. 1,25,536
Deposit Account of grants made by the Khadi and Village Industries Commission.	Cr. 6,74,056	24,347	—	Cr. 6,98,403
Deposit Account of contributions for cattle improvement—Grants made by the Central Council of Gosamvardhana.	Cr. 872	—	—	Cr. 872

Deposit Account of grants made by the Indian Central Tobacco Committee.	Cr.	68,023	(—)	3,343	25,715	Cr.	38,965
Deposit Account of grants made by the Indian Central Arecanut Committee.	Cr.	8,038	—	—	—	Cr.	8,038
Deposit Account of grants made by the Indian Central Jute Committee.	Cr.	8,760	—	4,842	—	Cr.	13,602
Deposit Account of grants made by the National Co-operative and Warehousing Board.	Cr.	6,03,300	—	26,21,000	—	Cr.	32,24,300
Grants from the Central Government for Food Production Drive Schemes.	Cr.	15,37,971	—	—	—	Cr.	15,37,971
Hyderabad Services Post-war Reconstruction Fund.	Cr.	1,84,166	—	3,683	6,061	Cr.	1,81,788
Coal Mines Contributory Provident Fund.	Cr.	23	—	—	—	Cr.	23
Deposit Account of Advances from the Government of India in connection with the demonetisation of Osmania Sica Currency.	Cr.	1,25,800	—	—	—	Cr.	1,25,800
Total, Other Accounts.	Cr.	95,09,693	46,87,783	—	30,23,807	Cr.	1,11,73,669
Total, C. Other Deposit Accounts.	Cr.	24,64,19,246	67,00,79,607	—	55,48,03,970	Cr.	36,16,94,883
Grand Total, Part-II Deposits not bearing interest.	Cr.	49,81,67,201	74,17,37,831	—	61,22,03,704	Cr.	62,77,01,328
<i>Part III—Advances not bearing interest</i>							
Departmental Advances—							
Civil Advances—							
Objection Book Advances.	Dr.	16,64,702	24,27,982	—	24,42,155	Dr.	16,78,875

No. 1—Summary of Receipts, Disbursements and Balances—(Contd.)

Detailed head of account	Opening balance	Receipt	Disbursement	Closing balance
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Festival Advances.	Dr. 40,35,507	84,02,415	70,28,137	Dr. 26,61,229
Advances for Remittance of Treasure.	Dr. (—) 1,124	888	1,022	Dr. (—) 990
Advances to Land Acquisition Officers.	Dr. 17,23,129	47,766	82,498	Dr. 17,57,861
Total, Civil Advances.	Dr. 74,22,214	1,08,79,051	95,53,812	Dr. 60,96,975
Special Advances.	Dr. 9,26,359	11,32,706	12,60,421	Dr. 10,54,074
Forest Advances.	Dr. (—) 2,370	60,06,873	60,08,829	Dr. (—) 414
Revenue Advances.				
Advances for Survey Operations.	Dr. 82,98,357	11,81,767	23,08,732	Dr. 94,25,322
Boundary Marks.	Dr. 57,506	—	—	Dr. 57,506
Annawari Phodi	Dr. 1,742	—	—	Dr. 1,742
Total, Revenue Advances.	Dr. 83,57,605	11,81,767	23,08,732	Dr. 94,84,570
Total, Departmental Advances.	Dr. 1,67,03,808	1,92,00,397	1,91,31,794	Dr. 1,66,35,205
Permanent Advances	Dr. 14,51,547	1,04,057	92,778	Dr. 14,40,268
Account with the Government of Pakistan.	Dr. 30,858	—	9,927	Dr. 40,785
Accounts with the Government of Burma.	Dr. 556	1,02,116	1,01,559	Dr. (—) 1

<i>Accounts with the Reserve Bank.</i>		Dr.	7,416	25,196	29,212	Dr.	11,432
<i>Accounts with Part 'B' States.</i>		Dr.	(—) 1,351	(—) 1,351	—		—
Grand Total, Part-III Advances not bearing interest.		Dr.	1,81,92,834	1,94,30,415	1,93,65,270	Dr.	1,81,27,689
Part IV. Suspense Suspende Accounts—							
<i>Suspende Account</i>		Dr.	61,61,948	1,41,22,066	1,41,01,488	Dr.	61,41,370
<i>Tungabhadra Project Suspende</i>		Dr.	28,26,602	2,51,33,970	2,54,04,540	Dr.	30,97,172
<i>Highways Suspende</i>		Cr.	20,00,534	6,23,21,486	6,67,98,939	Dr.	24,76,919
<i>Provident Fund Suspende</i>		Dr.	2,230	3,494	4,657	Dr.	3,393
<i>Andhra Pradesh Road Transport Corporation Suspende.</i>		Cr.	4,48,926	(—) 2,31,036	—	Cr.	2,17,890
<i>Advance for payment of T.A. to non-official members of Government Committees.</i>			—	6,765	28,782	Dr.	22,017
<i>Nagarjunasagar Project Suspende</i>			—	862	271	Cr.	591
<i>Pay and Accounts offices Suspende</i>		Dr.	1,05,485	6,134	3,95,498	Dr.	4,94,849
<i>Reserve Bank Suspende - Headquarters</i>		Dr.	33,76,234	52,186	(—) 20,92,634	Dr.	12,31,414
<i>Cash Balance Investment Account</i>		Dr.	8,65,225	8,45,750	—	Dr.	19,475
Total, Suspende Accounts		Dr.	1,08,88,264	10,22,61,677	10,46,41,541	Dr.	1,32,68,128
Cheques and Bills.							
<i>Pre-audit Cheques (Headquarters)</i>		Cr.	1,57,22,207	17,74,50,816	17,65,86,916	Cr.	1,65,86,107

No. 1—Summary of Receipts, Disbursements and Balances—(Contd.)

Detailed head of account	1	2	3	4	5
	Opening balance	Receipt	Disbursement	Closing balance	
	Rs.	Rs.	Rs.	Rs.	Rs.
Treasury Cheques	Cr. 79,15,686	6,61,74,112	6,72,50,134	Cr. 68,39,664	
Departmental Cheques	Cr. 4,789	1,42,88,523	1,42,92,249	Cr. 1,063	
Total, Cheques and Bills	Cr. 2,36,42,682	25,79,13,451	25,81,29,299	Cr. 2,34,26,834	
<i>Departmental and Similar Accounts.</i>					
Public Works	Dr. 7,60,241	52,50,091	55,81,001	Dr. 10,91,151	
Commercial Concerns	Dr. 55,008	2,96,212	4,38,580	Dr. 1,97,376	
Forest	Dr. 58,904	1,58,353	1,34,087	Dr. 34,638	
Customs	Dr. 327	—	—	Dr. 327	
Mint	Dr. 568	—	—	Dr. 568	
Distilleries	Dr. 3,716	(—) 3,427	504	Dr. 215	
Community Projects	Dr. 2,03,794	—	—	Dr. 2,03,794	
Civil Supplies	Dr. 250	148	—	Dr. 102	
Road Transport	Dr. 11,118	—	—	Dr. 11,118	
Pension Payment Office, Motigalli	Dr. 2,79,367	3,22,945	2,11,610	Dr. 1,68,032	
Total, Departmental and Similar Accounts	Dr. 13,65,861	60,24,322	63,65,782	Dr. 17,07,321	
Grand Total, Part IV. Suspense	Cr. 1,13,88,557	36,61,99,450	36,91,36,622	Cr. 84,51,385	

Part V. Miscellaneous @
 Miscellaneous
 Government Account

T--REMITTANCES

Cash Remittances and adjustments between Officers rendering accounts to the same Accountant General.

Cash Remittances between Treasuries	Dr.	2,13,334	2,33,73,229	2,31,59,895	—
Forest Remittances	Cr.	2,41,189	1,96,90,604	1,95,83,009	Cr. 3,48,784
Remittances of Government Commercial undertakings.	Dr.	11,10,734	1,28,69,736	1,19,47,788	Dr. 1,88,786
Public Works Remittances	Dr.	2,70,47,656	36,03,33,549	38,22,38,397	Dr. 4,89,52,504
<i>Miscellaneous Remittances</i>					
Public Works	Cr.	1,107	—	190	Cr. 917
Forest	Cr.	9,325	11,55,205	11,59,918	Cr. 4,612
Remittance Transfer Receipts	Cr.	2,54,673	5,61,334	5,79,672	Cr. 2,36,335
<i>Sarf-e-Khas</i> Remittances	Dr.	72	63	—	Dr. 9
Community Project Remittances	Dr.	5,70,007	—	53,338	Dr. 6,23,345
Total, Miscellaneous Remittances	Dr.	3,04,974	17,16,602	17,93,118	Dr. 3,81,490
Andhra Suspense	Dr.	41,76,052	9,88,423	(—) 16,76,653	Dr. 15,10,976
Total, Cash Remittances and adjustments between officers rendering accounts to the same Accountant General	Dr.	3,26,11,561	41,89,72,143	43,70,45,554	Dr. 5,06,84,972

No. 1—Summary of Receipts, Disbursements and Balances—(Concl'd.)

Detailed head of account	1	2	3	4	5
	Opening balance	Receipt	Disbursement	Closing balance	
	Rs.	Rs.	Rs.	Rs.	
Reserve Bank of India Remittances	Dr.	1,28,965	(—) 4,71,375	Dr.	24,07,237
Adjusting Account between Central and State Governments.	Cr.	78,52,631	1,19,16,785	Dr.	2,19,462
Adjusting Account with Railways	Dr.	(—) 776	(—) 84,405	Dr.	1,216
Inter-State Suspense Account	Dr.	64,20,741	55,55,213	Dr.	8,48,418
Adjusting Account with Posts and Telegraphs	—	30,24,650	34,30,865	Dr.	4,06,215
Grand Total, T. Remittances	Dr.	3,35,73,237	43,63,98,354	Dr.	5,45,67,520
Total Receipts/Disbursements under Debt, Deposit and Remittances and Contingency Fund		243,73,57,623	211,96,10,925		
W. CASH BALANCE					
Cash in Treasuries	24,48,833				15,52,391
Deposits with the Reserve Bank	—	329,02,46,157	329,04,35,216		—
Deposits with other Banks	1,41,28,515				1,34,39,406
Remittances in transit	(—) 14,12,603				(—) 16,111
Total	1,51,64,745	329,02,46,157	329,04,35,216		1,49,75,686
Grand Total		330,54,10,902			330,54,10,902

@ These heads of account are closed to Government.

Includes the following *pro forma* corrections to opening balances as on 1st October, 1953 and 1st November, 1956:—
 i) Loans and Advances to Displaced Persons

- Includes the following *pro forma* corrections to opening balances as on 1st October, 1953 and 1st November, 1956:—
- i) Loans and Advances to Displaced Persons, Rs. 2,348 (debit),
 - ii) Miscellaneous Loans and Advances—Development of Compost from Night Soil, Rs. 1,833 (*minus* debt),
 - iii) General Provident Fund, Rs. 3,757 (credit),
 - iv) Contributory Provident Funds, Rs. 5,784 (credit),
 - v) Contributory Provident Pension Fund, Rs. 1,715 (credit),
 - vi) Fund for Development Schemes, Rs. 1,31,21,404 (credit),
 - vii) Fund for Development Schemes—Investment Account, Rs. 1,32,69,990 (debit),
 - viii) Hyderabad Industrial Research and Development Fund, Rs. 41,53,057 (*minus* credit),
 - ix) Hyderabad Industrial Research and Development Fund — Investment Account, Rs. 39,23,830 (*minus* debit),
 - x) Deposits of Local Funds — Education Funds, Rs. 30,657 (*minus* credit),
 - xi) Departmental and Judicial Deposits— Civil Deposits —Revenue Deposits, Rs. 26,793 (*minus* credit),
 - xii) Civil Courts' Deposits, Rs. 30,296 (*minus* credit),
 - xiii) Personal Deposits, Rs. 38,425 (credit),
 - xiv) Public Works Deposits, Rs. 18,199 (credit),
 - xv) Deposits for work done for Public bodies or private individuals, Rs. 1,448 (credit),
 - xvi) Departmental Advances — Objection Book Advances, Rs. 3,212 (debit),
 - xvii) Festival Advances, Rs. 540 (*minus* debit),
 - xviii) Accounts with Part 'B' States, Rs. 40 (debit),
 - xix) Suspense—Suspense Account, Rs. 26,403 (debit) and
 - xx) Public Works Remittances, Rs. 3,80,632 (debit).

NO. 2—DETAILED STATEMENT OF DEBT AND OTHER INTEREST-BEARING OBLIGATIONS OF GOVERNMENT

Description of Loan	When raised	Amount on 1st April, 1960	Additions during the year	Discharges during the year	Amount on 31st March, 1961
(1)	(2)	(3)	(4)	(5)	(6)
<i>Section A. Public Debt —</i>					
Permanent Debt (Open Market Loans) —					
Loans bearing interest —					
(i) 4 per cent Andhra State Development Loan, 1967	1955-56	5,00,16,000	—	—	5,00,16,000
(ii) 4 per cent Andhra State Development Loan, 1968	1956-57	6,56,14,600	—	—	6,56,14,600
(iii) 4½ per cent Andhra Pradesh State Development Loan, 1970	1958-59	5,48,92,300	—	—	5,48,92,300
(iv) 4 per cent Andhra Pradesh State Development Loan, 1971	1959-60	6,55,25,700	2,49,600(a)	—	6,57,75,300
(v) 4 per cent Andhra Pradesh State Development Loan, 1969	1960-61	—	9,77,47,300	—	9,77,47,300
TOTAL		23,60,48,600	9,79,96,900	—	33,40,45,500
FLOATING DEBT					
Overdraft	...	78,36,702	26,42,24,696	19,33,04,905	7,87,56,493
'Ways and Means' Advances	...	4,39,00,000	6,12,00,000	4,81,00,000	5,70,00,000
TOTAL		5,17,36,702	32,54,24,696	24,14,04,905	13,57,56,493
LOANS FROM THE CENTRAL GOVERNMENT —					
1. Consolidated Debt	...	11,56,49,041	—	2,67,081	11,53,81,960
2. Rehabilitation Loans (Urban)	...	31,000	—	—	31,000
3. Rehabilitation Loans (Rural)	...	21,902	—	1,420	20,482

		910	—	910	—	910
4. Rehabilitation Loans (Education)	...	...	—	...	—	...
5. Agricultural Loans (including Grow More Food and Minor Irrigation Loans)	...	...	8,78,07,000	7,72,57,902	55,47,331	15,95,17,571
6. Agricultural Loans (Other Loans)	...	...	—	4,26,450	4,26,450	—
7. Soil Conservation and Forestry Schemes	...	...	18,59,000	36,31,119	1,64,334	53,25,785
8. Animal Husbandry, Dairying and Fisheries	...	...	15,42,000	16,61,287	1,25,350	30,77,937
9. Construction of Tube Wells	...	...	—	13,66,868	2,52,705	11,14,163
10. Permanent Improvement in Scarcity Areas	...	...	—	7,24,17,747	8,78,803	7,15,38,944
11. Miscellaneous Development Schemes	...	...	—	25,51,05,126	2,36,27,834	23,14,77,292
12. Flood Control Schemes	...	...	48,85,000	1,29,25,000	—	1,78,10,000
13. Tungabhadra Project	...	...	—	1,81,01,945	31,10,540	1,49,91,405
14. Tungabhadra, Romperu, Rallapad, Upper Pennar Projects, etc.	...	...	—	2,24,73,440	53,71,760	1,71,01,680
15. Nagarjunasagar Project	...	...	8,00,00,000	25,69,29,960	—	33,69,29,960
16. Expansion of Power facilities	...	...	—	1,49,56,665	96,047	1,48,60,618
17. Special Development Fund	...	...	—	8,24,61,698	1,84,03,144	6,40,58,554
18. Cess Fund	...	...	—	1,58,03,495	20,34,589	1,37,68,906
19. Open Market Loans of the former Hyderabad Government	...	...	—	22,46,59,681	2,44,16,749	20,02,42,932
20. National Plan Loan	...	...	—	2,50,00,000	—	2,50,00,000
21. Small Savings Collections	...	...	2,25,86,000	7,77,61,740	—	10,03,47,740
22. Handicrafts	...	...	4,24,000	1,49,000	—	5,73,000
23. Development of Minor Ports	...	...	2,53,000	4,60,000	—	7,13,000
24. Water Supply and Sanitation Schemes	...	...	2,12,000	2,39,61,857	5,99,670	2,35,74,187
25. Medical and Public Health Schemes	...	...	1,00,00,000	1,32,56,651	2,23,335	2,30,33,316

NO. 2—DETAILED STATEMENT OF DEBT AND OTHER INTEREST-BEARING
OBLIGATIONS OF GOVERNMENT—(Contd.)

Description of Loan	When raised	Amount on 1st April, 1960	Additions during the year	Discharges during the year	Amount on 31st March, 1961
(1)	(2)	(3)	(4)	(5)	(6)
		Rs.	Rs.	Rs.	Rs.
LOANS FROM THE CENTRAL GOVERNMENT—(Concd.)					
26. Handloom Industry	...	55,000	44,38,000	—	44,93,000
27. Small Scale Industries	...	72,05,262	34,58,000	7,32,658	99,30,604
28. Large and Medium Scale Industries	...	62,93,898	—	5,39,895	57,54,003
29. Metric System of Weights and Measures	...	—	2,30,500	—	2,30,500
30. Subsidised Industrial Housing Schemes	...	59,91,657	3,59,000	1,63,646	61,87,011
31. Low Income Group Housing Scheme	...	2,63,95,350	63,92,000	4,10,969	3,23,76,381
32. Slum Clearance	...	8,18,000	—	7,880	8,10,120
33. Village Housing Scheme	...	15,63,000	20,22,000	21,038	35,63,962
34. Police Housing Scheme	...	1,13,34,500	40,00,000	—	1,53,34,500
35. Construction of Administrative and residential buildings at Hyderabad	...	43,23,000	—	—	43,23,000
36. Construction of temporary capital for Andhra at Kurnool	...	13,47,608	—	—	13,47,608
37. Construction of Hostels	...	11,08,978	7,49,475	13,786	18,44,667

38.	Community Development Projects and National Extension Service Schemes	...	...	3,41,81,393	1,28,80,000	29,04,845	4,41,56,548
39.	Co-operative Development Schemes	...	...	40,89,765	—	2,60,379	38,29,386
40.	Purchase of Debentures of the Central Co-operative Land Mortgage Bank	...	...	8,45,750	—	8,45,750	—
41.	Andhra Co-operative Spinning Mills, Guntakal	...	...	8,53,767	—	42,357	8,11,410
42.	Land Acquisition and Development Schemes	...	...	3,25,000	1,75,000	27,070	4,72,930
43.	Industrial Estates	...	...	44,40,900	16,71,000	1,54,908	59,56,992
44.	Coir Industry	...	...	81,400	94,000	—	1,75,400
45.	Silk Industry	...	...	81,300	1,75,000	—	2,56,300
46.	'Ways and Means' Advances	...	...	—	10,95,00,000	10,95,00,000	—
TOTAL				142,78,06,012	35,57,11,975	20,11,72,323	158,23,45,664

Under Section 82(1) of the States Reorganisation Act, 1956, the public debt of the ex-Hyderabad State attributable to loans raised by the issue of Government securities and outstanding with the public immediately before 31st October, 1956, was, as from that day, deemed to be the debt of the Union, and immediately on such transfer of the debt, the Central Government were deemed to have made a loan to that State of an amount equal to the debt so transferred on the same terms in regard to interest and repayment as were applicable to the loans so raised by that State. Accordingly this loan has also been included under the above head.

NO. 2—DETAILED STATEMENT OF DEBT AND OTHER INTEREST-BEARING
OBLIGATIONS OF GOVERNMENT—(Concl'd.)

Description of Loan (1)	When raised (2)	Amount on 1st April, 1960 (3)	Additions during the year (4)	Discharges during the year (5)	Amount on 31st March, 1961 (6)
		Rs.	Rs.	Rs.	Rs.
OTHER LOANS.					
1. Loans from the National Agricultural Credit (Long-term Operations) Fund of the Reserve Bank of India ...		1,91,86,495	26,40,000	7,60,566	2,10,65,929
2. Loans from the Khadi and Village Industries Commission		8,33,589	48,139	1,85,695	6,96,033
3. Loans from the National Co-operative Development and Warehousing Board ...		16,80,500	98,81,000	4,41,326	1,11,20,174
4. Loans from the Life Insurance Corporation of India ...		1,56,57,000	1,24,64,000	4,14,288	2,77,06,712
5. Loans from the Indian Central Oilseeds Committee ...		—	47,500	—	47,500
TOTAL		3,73,57,584	2,50,80,639	18,01,875	6,06,36,348
TOTAL, PUBLIC DEBT.		175,29,48,898	80,42,14,210	44,43,79,103	211,27,84,005
Section B. Unfunded Debt.					
(a) Special Loans ...		8,13,786	—	—	8,13,786
(b) State Provident Funds—					
General Provident Fund ...		2,99,97,246	53,55,749	36,60,654	3,16,92,341
Indian Civil Service Provident Fund ...		9,35,018	99,191	11,347	10,22,862
Indian Civil Service (non-European members) ...					

Indian Civil Service (non-European members) Provident Fund	...	...	6,92,766	58,420	31,024	7,20,162
All-India Services Provident Fund	...	...	14,52,676	3,41,201	2,85,966	15,07,911
Contributory Provident Funds	...	...	44,09,224	8,85,085	3,29,247	49,65,062
Contributory Provident Pension Fund	...	...	1,61,05,560	41,33,333	14,43,405	1,87,95,488
Other Miscellaneous Provident Funds	...	...	84,59,355	3,93,886	1,264	88,51,977
Total, State Provident Funds			6,20,51,845	1,12,66,865	57,62,907	6,75,55,803
(c) Other Accounts —						
State Government Insurance Fund	...	...	2,11,69,790	36,82,623	18,78,886	2,29,73,527
Andhra Pradesh Family Pension Fund of Class IV Government servants	...	...	15,19,238	61,706	3,981	15,76,963
Total, Other Accounts			2,26,89,028	37,44,329	18,82,867	2,45,50,490
Total, Unfunded Debt			8,55,54,659	1,50,11,194	76,45,774	9,29,20,079
This comprises mainly the balances in the Provident Funds, State Government Insurance Fund, etc., and includes Rs. 8,13,786 representing endowments.						
GRAND TOTAL			183,85,03,557	81,92,25,404	45,20,24,877	220,57,04,084

Includes *pro forma* corrections to opening balances as on 1st October, 1953, as follows:—

(i) General Provident Fund, Rs. 3,757 (credit), (ii) Contributory Provident Funds Rs. 5,784 (credit) and (iii) Contributory Provident Pension Fund Rs. 1,715 (credit).

(a) Represents the loan raised in 1959-60 but adjusted in 1960-61 accounts.

NO. 3 STATEMENT SHOWING DETAILS OF VARIOUS EARMARKED BALANCES.

(A). SINKING FUNDS		Rs.	Rs.
Balance on 1st April, 1960	...	13,09,21,224	Advance interest paid on purchase of securities
Amount appropriated from revenue	...	1,04,54,000	Amount transferred to Miscellaneous Government Account
Interest on Investments	...	29,87,246	Amount applied in the cancellation of securities
			...
			Balance on 31st March, 1961
Total	...	<u>14,43,62,470</u>	...
			14,43,62,470
(Loan-wise details of the transactions are given in Annexure I)			
			Cash
			...
			Investment
			...
			Total
			...
			14,43,62,470
SINKING FUND—INVESTMENT ACCOUNT			
Balance on 1st April, 1960	...	9,25,24,695	Sale of securities
Purchase of securities	...	—	Balance on 31st March, 1961
	...		...
	...		...
Total	...	<u>9,25,24,695</u>	...
			17,29,400
			9,07,95,295
			Total
			...
			9,25,24,695
(Loan-wise details are given in Annexure II)			

ANNEXURE I-

SINKING FUNDS

Description of Loan	Balance on 1-4-1960	Amount appropri- ated from revenue	Amount transf- ered from Debt Re- demption and Avoid- ance of debt	Interest on Invest- ment	Total	Advance interest paid on purchase of securi- ties	Amount transf- ered to Mis- cellaneous Govern- ment ac- count for extinguish- ing the sinking fund	Balance on 31-3-1961	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>A. For Amortisation of Loans.</i>									
4 per cent Andhra State Development Loan, 1967	81,94,000	20,48,800	—	—	1,02,42,800	—	—	1,02,42,800	
4 per cent Andhra State Development Loan, 1968	73,23,300	24,32,200	—	—	97,55,500	—	—	97,55,500	
4½ per cent Andhra State Development Loan, 1970	13,02,200	13,06,000	—	—	26,08,200	—	—	26,08,200	
4 per cent Andhra State Development Loan, 1971	—	11,29,000	—	—	11,29,000	—	—	11,29,000	
Loans issued by the former Hyderabad Government	10,73,20,424	—	—	29,87,246	11,03,07,670	—	—	11,03,07,670	
Total, Amortisation	12,41,39,924	69,16,000	—	29,87,246	13,40,43,170	—	—	13,40,43,170	

NO. 3—STATEMENT SHOWING DETAILS OF VARIOUS EARMARKED BALANCES—(contd.)

ANNEXURE I—(Concld.)

(A) SINKING FUNDS (Concld.)

Description of Loan	Balance on 1-4-1960	Amount appropri- ated from revenue	Amount trans- ferred from Debt Re- demption and Avoid- ance of debt	Interest on Invest- ment	Total	Advance interest paid on purchase of securi- ties	Amount applied in cance- llation of securities	Balance on 31-3-1961
	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
(1)	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>B. For Depreciation of Loans.</i>								
4 per cent Andhra State Development Loan, 1967	30,00,800	7,50,200	—	—	37,51,000	—	—	37,51,000
4 per cent Andhra State Development Loan, 1968.	29,58,400	9,84,200	—	—	39,42,600	—	—	39,42,600
4½ per cent Andhra Pradesh State Development Loan, 1970	8,22,100	8,23,200	—	—	16,45,300	—	—	16,45,300
4 per cent Andhra Pradesh State Development Loan, 1971	—	9,80,400	—	—	9,80,400	—	—	9,80,400
TOTAL :	13,09,21,224	1,04,54,000	—	29,87,246	14,43,62,470	—	—	14,43,62,470

ANNEXURE II
SINKING FUND INVESTMENT ACCOUNT—AMORTISATION

Description of the Loan.	Balance on 1-4-1960	Purchase of secu- rities.	Total	Sale of securi- ties	Balance on 1-4-1961	REMARKS	
						Face value	Market value
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Loans of the former Hyderabad Government	9,25,24,695	—	9,25,24,695	17,29,400	9,07,95,295	9,13,51,260	9,01,69,500(a)

(a) Face value of two securities, whose Market value is not known, has been taken.

(23-A)	Fund for Development Schemes	13,59,70,953	6,64,27,225	20,23,98,178	13,62,90,872	6,60,82,448	20,23,73,320
	Fund for Village Reconstruction and Harijan Uplift	2,15,288	—	2,15,288	2,15,288	—	2,15,288
	Depreciation Reserve Fund — Electricity —						
	Machkund Hydro-Thermal Area	1,76,27,474	28,91,151	2,05,18,625	2,16,05,874	28,91,151	2,44,97,025
	Tungabhadra Hydro-Thermal Area	45,16,987	4,49,968	49,66,955	49,61,587	4,49,968	54,11,555
	Telangana Hydro-Thermal Area	30,97,442	—	30,97,442	69,76,025	—	69,76,025
	Total	2,52,41,903	33,41,119	2,85,83,022	3,35,43,486	33,41,119	3,68,84,605
	Special Reserve Fund — Electricity —						
	Machkund Hydro-Thermal Area	47,73,093	6,13,440	53,86,533	60,23,793	6,13,440	66,37,233
	Tungabhadra Hydro-Thermal Area	22,94,828	1,04,972	23,99,800	28,60,528	1,04,972	29,65,500
	Telangana Hydro-Thermal Area	10,35,500	—	10,35,500	11,63,500	—	11,63,500
	Total	81,03,421	7,18,412	88,21,833	1,00,47,821	7,18,412	1,07,66,233
	Depreciation Reserve Fund—Water Works	3,17,164	—	3,17,164	3,26,128	—	3,26,128
	Zamindari Abolition Fund	99,08,801	26,25,321	1,25,34,122	(—)	41,52,721	40,19,366
	Insurance Fund	22,978	—	22,978	26,469	—	26,469
	Co-operative Marketing and Agricultural Development Fund	8,17,425	25,14,375	33,31,800	9,08,666	24,90,585	33,99,251
	Securities Adjustment Reserve	50,032	1,09,31,059	1,09,81,091	50,066	1,09,36,445	1,09,86,511
	O.S. Stabilisation Reserve	26	1,48,22,100	1,48,22,126	12,37,278	1,36,25,571	1,48,62,849
	Total, Reserve Funds	24,20,94,359	13,08,96,163	37,29,90,522	23,82,19,090	13,32,36,030	37,14,55,120

NO. 3—STATEMENT SHOWING DETAILS OF VARIOUS EARMARKED BALANCES—(concl'd.)
(B). OTHER FUNDS AND DEPOSIT ACCOUNTS.—(Concl'd.)

Name of Reserve Fund or Deposit Account.	Balance on 1—4—1960		Balance on 31—3—1961	
(1)	Cash (2)	Investments (3)	Total (4)	Total (5)
	Rs.	Rs.	Rs.	Rs.
Subventions from Central Road Fund	46,94,779	—	46,94,779	33,96,777
Deposit Account of Grants made by the Indian Central Cotton Committee	1,97,183	—	1,97,183	2,05,716
Deposit Account of grants made by the Indian Council of Agricultural Research	7,72,725	—	7,72,725	8,47,696
Deposit Account of grants made by the Indian Central Sugarcane Committee	1,40,884	—	1,40,884	43,515
Deposit Account of grants made by the Indian Central Oilseeds Committee	3,90,585	—	3,90,585	7,24,667
Deposit Account of grants made by the Indian Central Coconut Committee	1,02,528	—	1,02,528	1,25,536
Deposit Account of grants made by the Khadi and Village Industries Commission	6,74,056	—	6,74,056	6,98,403
Deposit Account of contributions for cattle improvement—Grants made by the Central Council of Gosamvardhan.	872	—	872	872

Deposit Account of grants made

Deposit Account of grants made by the Indian Central Tobacco Committee.	68,023	—	68,023	38,965	—	38,965
Deposit Account of grants made by the Indian Central Arecanut Committee.	8,038	—	8,038	8,038	—	8,038
Deposit Account of grants made by the Indian Central Jute Committee.	8,760	—	8,760	13,602	—	13,602
Deposit Account of grants made by the National Co-operative and Warehousing Board.	6,03,300	—	6,03,300	32,24,300	—	32,24,300
Grants from the Central Government for Food Production Drive Schemes.	15,37,971	—	15,37,971	15,37,971	—	15,37,971
Hyderabad Services Post-war Reconstruction Fund.	1,84,166	—	1,84,166	1,81,788	—	1,81,788
Coal Mines Contributory Provident Fund.	23	—	23	23	—	23
Deposit Account of advances from the Government of India in connection with the demonetisation of Osmania Sica Currency.	1,25,800	—	1,25,800	1,25,800	—	1,25,800
Total, Other Accounts	95,09,693	—	95,09,693	1,11,73,669	—	1,11,73,669
Total, Other Funds and Deposit Accounts.	25,16,04,052	13,08,96,163	38,25,00,215	24,93,92,759	13,32,36,030	38,26,28,789

Includes the following *pro forma* corrections to opening balances as on 1st November, 1956 :—

(i) Hyderabad Industrial Research and Development Fund—Cash, Rs. 2,29,227 (*minus credit*).

(ii) Hyderabad Industrial Research and Development Fund—Investment, Rs. 39,23,810 (*minus debit*).

(iii) Fund for Development Schemes—Cash, Rs. 1,48,586 (*minus credit*).

(iv) Fund for Development Schemes—Investment, Rs. 1,32,69,990 (*debit*).

13,32,36,030
9,07,000

NO. 4—DETAILED STATEMENT OF LOANS AND ADVANCES SHOWING THE AMOUNTS ADVANCED AND
 REPAYED, INTEREST RECEIVED DURING THE YEAR AND BALANCES OF SUCH LOANS AND
 ADVANCES AT THE COMMENCEMENT AND CLOSE OF THE YEAR.

Major and Minor Heads of Account.	Balance on 1st April, 1960	Amount advanced during the year	Total	Amount repaid during the year	Closing Balance	Interest received and cre- dited to Revenue
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Loans to Local Funds, Private Parties, etc.—						
Loans to Presidency Corporations, Port Trusts and Other Port Funds	4,60,000	—	4,60,000	—	4,60,000	2,700
Loans to Municipalities	4,90,08,439	1,22,66,959	6,12,75,398	14,36,097	5,98,39,301	18,72,554
Loans to District and Other Local Fund Committees	52,61,253	6,24,700	58,85,953	1,04,263	57,81,690	1,25,360
Loans to Landholders and other Notabilities	22,42,716	20,245	22,62,961	86,457	21,76,504	—
Advances to Cultivators	12,27,28,613	5,10,80,310	17,38,08,923	3,07,34,468	14,30,74,455	22,15,994
Advances under Special Laws	19,38,593	—	19,38,593	3,01,589	16,37,004	3,49,512
Loans and Advances under the Community Development Pro- gramme	3,50,55,730	1,00,67,311	4,51,23,041	(—)20,77,972	4,72,01,013	50,425
Loans and Advances to Displaced persons	3,42,836	—	3,42,836	22,863	3,19,973	1,633
Miscellaneous Loans and Advances	14,17,76,900	9,83,99,396	24,01,76,296	1,88,87,876	22,12,88,420	16,89,163
Total	35,88,15,080	17,24,58,921*	53,12,74,001	4,94,95,641	48,17,78,360	63,07,341

Loans to Government Servants —						78,410
House-Building Advances	9,87,903	13,30,640	23,18,543	2,11,894	21,06,649	24,972
Advances for purchase of motor conveyances	6,32,776	4,40,982	10,73,758	3,81,653	6,92,105	
Advances for purchase of other conveyances	71,235	1,21,434	1,92,669	1,11,476	81,193	1,490
Passage Advances	600	—	600	572	28	—
Other Advances	(—) 55,350	15,850	(—) 39,500	13,900	(—) 53,400	4,349
TOTAL	16,37,164	19,08,906	35,46,070	7,19,495	28,26,575	1,09,221
GRAND TOTAL	36,04,52,244	17,43,67,827	53,48,20,071	5,02,15,136	48,46,04,935	64,16,562

1. Includes *pro forma* corrections to opening balances as on 1st October, 1953, as follows :—

Loans and Advances to Displaced persons Rs. 2,348 (debit).

Miscellaneous Loans and Advances Rs. 1,833 (*minus* debit).

2. Excludes disbursement of Rs. 30,000 initially met out of Contingency Fund towards Miscellaneous Loans and Advances which remained un-recouped at the end of the year.

* The details of the loans advanced during the year for Plan purposes are given below :—

Major and Minor Heads of Account (1)	Amount (2)	Rs.
<i>Loans to Local Funds, Private Parties, etc., —</i>		
Loans to Municipalities	...	76,95,387
Loans to District and Other Local Fund Committees	...	2,83,000
Advances to Cultivators	...	1,79,05,109
Loans and Advances under the Community Development Programme	...	1,00,24,355
Miscellaneous Loans and Advances	...	7,95,22,278
TOTAL :	...	11,54,30,129

APPENDIX—A
STATEMENT SHOWING INVESTMENTS OF GOVERNMENT IN THE SHARES OF STATUTORY CORPORATIONS,
GOVERNMENT COMPANIES, JOINT-STOCK COMPANIES, ETC., CO-OPERATIVE BANKS AND SOCIETIES ETC.,
AS ON 31st MARCH, 1961.

S.No.	Name of the company	Number and type of shares purchased	Purchase price and amount invested	Amount of Dividend declared and credited to Government Account	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
<i>Statutory Corporations:</i>					
1.	Andhra Pradesh State Financial Corporation, Ltd.	20,000 Ordinary Shares of Rs. 100 each	Rs. 20,00,000 (13 per cent of the total paid up capital)	Rs. 70,000 at 3½ per cent	
2.	Andhra Pradesh State Road Transport Corporation.	@	1,60,56,461	Information not available	@ details are awaited from Government.
3.	State Warehousing Corporation, Ltd., Hyderabad.	@	5,41,074	Not declared	@ details are awaited from Government.
<i>Government Companies:</i>					
4.	Singareni Collieries Company, Ltd.	52,907 Shares of Rs. 10 each	9,50,000	Declared 4,04,917 at 7 per cent for the year ended 31-12-1960	Purchased at a premium of Rs. 4,20,930
		5,25,546 Equity shares of Rs. 10 each	52,55,460	Credited 39,680 at 75 nP. per share for the year ended 31-12-1959	
5.	Tungabhadra Steel Products, Ltd.	2,496 Ordinary shares of Rs. 1,000 each	24,96,000 (50 per cent of the total paid up capital)	Not declared	

				Not declared	@ details are awaited from Government.
6. Andhra Pradesh Mining Corporation, Ltd.	99,950				@ details are awaited from Government.
<i>Joint Stock Companies, etc.</i>					
7. Large Scale Fertilisers Factory, Kothagudem.	1,23,090			Information not available	@ details are awaited from Government.
8. The Azam Jahi Mills, Ltd.	3,000 Ordinary shares of Rs. 100 each	1,81,500		12,000 at 4 per cent	Purchased at a discount of Rs. 1,18,500.
9. The Sirsilk, Ltd.	62,487-3/7 Cumulative Preference shares of Rs. 100 each	62,48,743		Not declared	
10. Investa Industrial Corporation, Ltd., Bombay.	1,440 Ordinary shares of Rs. 100 each	36,000* (2 per cent of the total paid up capital)		Not declared	*Represents the third and final call at Rs. 25 per share.
11. Tata Locomotive Engineering Company, Ltd., Bombay.	9,227 Ordinary shares of Rs. 100 each	9,22,700		1,15,338 at 12½ per cent for the year ended 31-3-1960	Dividend accrued due for the year ended 31-3-1961 was Rs. 93,654 at 10.15 per cent.
12. Hyderabad Allwyn Metal Works, Ltd.	1,14,012 Equity shares of Rs. 10 each	11,40,120		Not declared	
13. The Federation of Industrial Co-operatives, Ltd., Hyderabad.	1,250 shares of O.S. Rs. 500 each	5,35,714		Not declared	
14. Fertilisers and Chemicals, Ltd., Travancore.	1,47,600 Ordinary shares of Rs. 10 each	14,76,000		88,560 at 6 per cent	
15. Radio and Electricals, Ltd., Madras.	10,800 Ordinary shares of Rs. 5 each	54,000		4,050 at 37.5 n.p. per share	
16. Ramaraju Surgical Cotton Mills, Ltd., Rajapalayam.	127 Ordinary shares of Rs. 100 each	12,700		762 at 6 per cent	
17. Madras Industrial Investment Corporation, Ltd.		36,72,000		Information not available	@ details are awaited from Government.

APPENDIX A—(Concd.)

STATEMENT SHOWING INVESTMENTS OF GOVERNMENT IN THE SHARES OF STATUTORY CORPORATIONS,
GOVERNMENT COMPANIES, JOINT-STOCK COMPANIES, ETC., CO-OPERATIVE BANKS AND SOCIETIES, ETC.,

AS ON 31ST MARCH, 1961—(Concd.)

S. No.	Name of the company	Number and type of shares purchased	Purchase price and amount invested	Amount of Divi- dend declared and credited to Govern- ment Account	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
			Rs.	Rs.	
18.	Other Companies.	@	36,744	Information not available	@ Details are awaited from Government
			1,00,00,000	-do-	
19.	Co-operative Sugar Factories.	—			
20.	Co-operative Spinning Mills.	—	22,87,000	Not declared	
21.	Co-operative Societies.	—	15,39,000	Information not available	
22.	Co-operative Banks.	—	27,00,220	-do-	
23.	Share-capital Contribution to large sized societies, Central Banks, State Co-operative Banks and Co-operative Credit Institu- tions.	—	2,51,77,638	-do-	
			4,17,03,855		
			TOTAL	8,35,42,114	

APPENDIX—B
STATEMENT SHOWING CASES WHERE ACCEPTANCES OF BALANCES
HAVE BEEN DELAYED.

Head of Account	No. of acceptances awaited	Year from which awaited	Amount
(1)	(2)	(3)	(4)
			Rs.
P. Loans and Advances by State Governments—			
Loans to Local Funds, Private Parties, etc.			
Loans to Municipalities	5	Prior to 31-3-1958	52,707
	11	1958-59	9,05,680
Loans to District and Other Local Fund Committees.	6	1957-58	30,15,839
	6	1958-59	29,90,713
Advances to Cultivators—			
Loans under the Land Improvement and Agriculturists' Loans Act.	11	1957-58	2,93,84,714
	11	1958-59	2,47,28,350
Loans under the Agriculturists' Loans (Madras Amendment) Act, 1935.	10	1957-58	36,321
	11	1958-59	2,40,018
Loans under the Madras Agriculturists' (Mulberry Cultivation) Rules, 1942.	5	1957-58	5,482
	5	1958-59	5,861
Loans under the Madras Agriculturists' Loans (Cultivation of fallow lands in holding with food crops) Rules, 1942	9	1957-58	23,199
	9	1958-59	23,361
Loans under New Well Subsidy Scheme	8	1957-58	61,28,307
	9	1958-59	73,12,065
Loans under the Special Rules for Pumping installations.	11	1957-58	21,04,799
	11	1958-59	20,32,230
Loans under the Special Rules for Agricultural implements.	11	1957-58	88,687
	11	1958-59	1,01,198
Loans for the purchase of Chemical Fertilisers.	11	1957-58	2,32,67,398
	11	1958-59	2,77,73,784
Loans to Seed-farm Ryots	11	1958-59	50,900
	11	1958-59	50,900
Loans under fruit development schemes	11	1957-58	3,49,507
	11	1958-59	18,13,299
Revenue Taccavis	9	1957-58	29,75,395
	9	1958-59	34,39,518
Famine Taccavis	9	1957-58	3,23,540
	9	1958-59	3,55,452

Head of Account	No. of acceptances awaited	Year from which awaited	Amount
(1)	(2)	(3)	(4)
			Rs.
Advances for Sericultural Schemes	1	1958-59	10,126
Loans to Government Servants —			
House-building Advances	26	1958-59	1,42,001
Advances for purchase of motor conveyances	72	1957-58	1,06,337
	85	1958-59	1,24,335
Advances for purchase of other conveyances.	8	1958-59	12,739
S. Deposits and Advances — Part II —			
Deposits not bearing Interest —			
B. Reserve Funds —			
Sugar Cane Cess Fund	1	1956-57	45,42,802
Hindu Religious and Charitable Endowments Fund	1	1953-54	9,16,720
	1	1954-55	5,59,375
	1	1955-56	1,01,708
	1	1956-57	57,260
	1	1957-58	1,60,590
	1	1958-59	5,68,533
Fund for Village Reconstruction and Harijan Uplift	1	1956-57	2,15,288
C. Other Deposit Accounts —			
Deposits of Local Funds —			
District Funds	6	1954-55	20,24,898
	6	1955-56	33,29,668
	3	1956-57	13,49,575
	19	1957-58	80,96,107
	20	1958-59	1,09,35,611
Municipal Funds	13	1954-55	29,09,371
	9	1956-57	40,00,087
	13	1957-58	60,26,226
	25	1958-59	1,04,58,201
Education Funds	5	1958-59	23,22,071
Other Miscellaneous Funds	2	1956-57	51,700
	2	1957-58	47,118
	9	1958-59	10,54,928
Village Panchayat Funds	1	1958-59	3,38,242
Departmental and Judicial Deposits —			
Civil Deposits —			
Personal Deposits	31	1954-55	13,19,932
	50	1955-56	39,19,539
	119	1956-57	25,41,208
	148	1957-58	44,63,374
	174	1958-59	41,48,921

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