



GOVERNMENT OF ANDHRA PRADESH

# Finance Accounts

1963-64

---

PRINTED BY THE DIRECTOR OF PRINTING  
AT THE GOVERNMENT SECRETARIAT PRESS  
HYDERABAD, ANDHRA PRADESH  
1963

heads  
diture

GOVERNMENT OF ANDHRA PRADESH

FINANCE ACCOUNTS

1963-64

Table of Contents.

	PAGE
<i>Certificate of the Comptroller and Auditor General of India</i>	iii
<b>INTRODUCTORY</b>	
<b>PART I—SUMMARISED STATEMENTS</b>	
No. 1. Summary of transactions .. .. .	1
No. 2. Capital outlay outside the Revenue Account—Progressive capital outlay to end of 1963-64 .. .. .	11
No. 3. (i) Financial results of Irrigation works for which Capital and Revenue accounts are kept .. .. .	14
(ii) Financial Results of Electricity Schemes .. .. .	14
No. 4. Debt position—	
(i) Statement of Borrowings .. .. .	15
(ii) Service of Debt .. .. .	17
No. 5. Loans and Advances by the State Government—	
(i) Statement of Loans and Advances .. .. .	19
(ii) Recoveries in arrears .. .. .	19
No. 6. Guarantees given by the Government in respect of loans, etc., raised by Statutory Corporations, Local Bodies and other institutions .. .. .	20
No. 7. Cash Balances and Investments of Cash Balances .. .. .	21
No. 8. Summary of Balances under Consolidated Fund, Contingency Fund and Public Account .. .. .	23
<b>PART II—DETAILED ACCOUNTS AND OTHER STATEMENTS</b>	
<b>A—REVENUE AND EXPENDITURE</b>	
No. 9. Statement of Revenue and Expenditure under different heads expressed as a percentage of total Revenue/total Expenditure	2*

No. 10.	Statement showing the distribution between Charged and Voted Expenditure .. .. .	3
No. 11.	Detailed Account of Revenue by Minor Heads .. .. .	3
No. 12.	Detailed Account of Expenditure by Minor Heads.. .. .	4
No. 13.	Detailed statement of Capital Expenditure outside the Revenue Account during and to end of the year .. .. .	1
No. 14.	Statement showing the investments of Government in the shares of Statutory Corporations, Government Companies, other Joint-Stock Companies, Co-operative Banks and Societies, etc., as on the 31st March, 1964 .. .. .	12
No. 15.	Statement showing the Capital and other Expenditure (outside the Revenue Account) to end of the year 1963-64 and the principal sources from which the funds were provided for that expenditure .. .. .	13

B—DEBT, DEPOSIT AND REMITTANCE HEADS

No. 16.	Statement of Receipts, Disbursements and Balances under heads of account relating to Debt, Deposits, Remittances and Contingency Fund .. .. .	14
No. 17.	Detailed Statement of Debt and other interest-bearing obligations of Government .. .. .	16
No. 18.	Detailed statement of loans and advances made by Government. .. .. .	17
No. 19.	Statement showing the details of earmarked balances .. .. .	19

APPENDICES

I—Statement showing unreconciled differences for want of details/documents from the departmental officers .. .. .	204
II—Statement showing items where acceptances of balances have been delayed .. .. .	205
III—Statement showing corrections to the opening balances on the 1st April, 1963 .. .. .	207
IV—Financial results of Irrigation works for which Capital and Revenue Accounts are kept for 1961-62 .. .. .	209

F  
 CER  
 Thi  
 ndhra Pra  
 sings of th  
 y the reven  
 d assets a  
 ents the ac  
 rants and  
 These a  
 repare, hav  
 ne requirem  
 l (4) of the  
 nder the In  
 mptroller  
 Government  
 ut I am sa  
 ncluded in t  
 ums brought  
 n this comp  
 re correct s  
 Pradesh for  
 NE  
 The.....

FINANCE ACCOUNTS OF THE GOVERNMENT OF  
ANDHRA PRADESH FOR THE YEAR 1963-64

CERTIFICATE OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA

This compilation containing the Finance Accounts of the Government of Andhra Pradesh for the year 1963-64 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 the accounts. It supplements the accounts separately presented in the form of Appropriation Accounts for Grants and Charged Appropriations.

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 requirements of Article 149 of the Constitution of India read with paragraph 1 (4) of the Government of India (Audit and Accounts) Order, 1936, as adapted under the India (Provisional Constitution) Order, 1947. 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, 1965, the accounts now presented are correct statements of the receipts and outgoings of the Government of Andhra Pradesh for the year 1963-64.

NEW DELHI,

A. K. ROY,

*A. K. Roy*  
*9th June 65*  
Comptroller and Auditor General of India.

## FINANCE ACCOUNTS, GOVERNMENT OF ANDHRA PRADESH INTRODUCTORY

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.

### *Main Divisions—*

2. In Part I, 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 Settlement.

In Part II of the accounts 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 accounts there are two 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 money 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 adjusted eventually by corresponding receipts or payments either within the same circle of account or in another account circle.

*Sections and Heads of Account:*

3. 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 transactions, e.g., Section 'A' denotes the revenue (and expenditure) grouped as 'Taxes, Duties and other Principal Heads of Revenue' and Section 'AA' denotes the capital expenditure on works connected therewith.

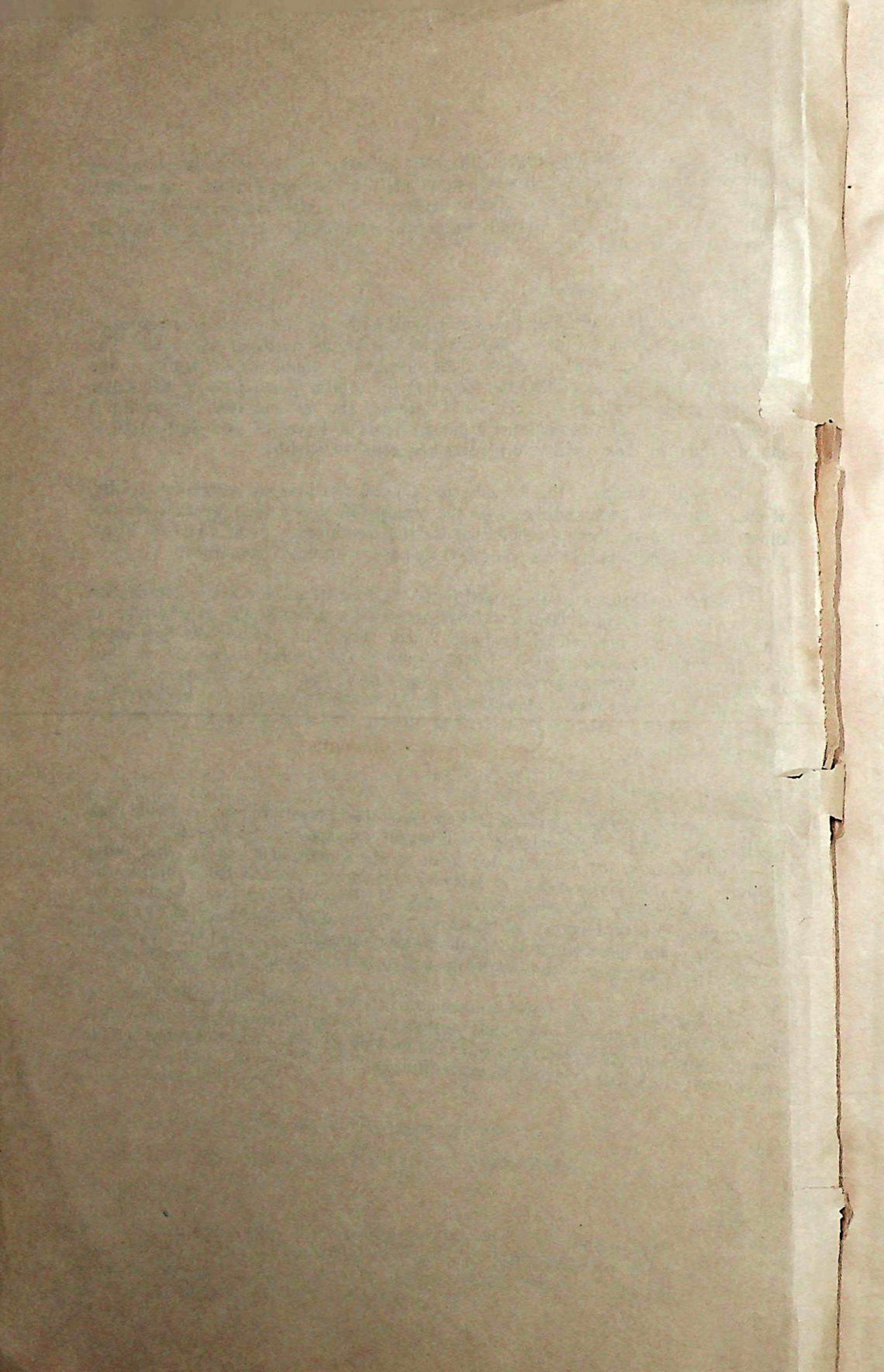
The Major Heads in the Revenue and Capital divisions are numbered serially, Roman numerals being employed on the receipt side and Arabic on the disbursement side. No numbering is adopted for the Contingency Fund and for Debt, Deposit and Remittance Heads, though these are also arranged in sections.

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 adopted by the Finance Department for Demands for Grants, but in general, a certain degree of correlation is maintained between the Demands for Grants and the Finance Accounts.

*System of Accounts :*

4. The transactions included in these accounts represent mainly the actual cash receipts and disbursements during the financial year ending 31st March, 1964 as distinguished from the amounts due to or by the Government during the same period. The cash basis system is, however, not entirely suitable for recording the transactions and for 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 commercial form and are subject to a test-check by the Indian Audit and Accounts Department.

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.



PART I

**Summarised Statements**



# FINANCE ACCOUNTS, GOVERNMENT OF ANDHRA PRADESH

## STATEMENT No. 1

### SUMMARY OF TRANSACTIONS

<i>Receipts</i>	<i>Actuals</i>		<i>Disbursements</i>	<i>Actuals</i>	
	1962-63	1963-64		1962-63	1963-64
(1)	<i>(In crores of rupees)</i>		(4)	<i>(In crores of rupees)</i>	
(2)	(3)		(5)	(6)	
<b>PART I—CONSOLIDATED FUND</b>					
<b>1. Revenue</b>					
<i>Taxes, Duties and Other Principal Heads of Revenue—</i>			<i>Collection of Taxes, Duties and Other Principal Revenues—</i>		
IV-Taxes on Income other than Corporation Tax ..	7.35	9.22	4-Taxes on Income other than Corporation Tax ..	(a)	..
V-Estate Duty ..	0.33	0.37	5-Estate Duty ..	..	..
IX-Land Revenue .	16.49	20.18	9-Land Revenue ..	0.97	0.79
X-State Excise Duties ..	9.04	11.86	10-State Excise Duties ..	0.96	1.04
XI-Taxes on Vehicles ..	3.32	6.81	11-Taxes on Vehicles ..	1.18	0.13
XII-Sales Tax ..	15.36	19.03	12-Sales Tax ..	0.61	0.61
XIII-Other Taxes and Duties .	2.32	1.45	13-Other Taxes and Duties .	0.05	0.04
XIV-Stamps ..	2.45	3.36	14-Stamps ..	0.15	0.15
XV-Registration Fees ..	1.31	1.22	15-Registration Fees ..	0.26	0.26
<b>Total, Taxes, Duties and Other Principal Heads of Revenue</b>	<b>57.97</b>	<b>73.50</b>	<b>Total, Collection of Taxes, Duties and Other Principal Revenues ..</b>	<b>4.18</b>	<b>3.02</b>
<i>Debt Services—</i>			<i>Debt Services—</i>		
XVI-Interest ..	8.80	13.75	16-Interest ..	8.26	12.94
			17-Appropriation for Reduction or Avoidance of Debt.	0.66	2.43
<b>Total, Debt Services ..</b>	<b>8.80</b>	<b>13.75</b>	<b>Total, Debt Services ..</b>	<b>8.92</b>	<b>15.37</b>
<i>Administrative Services—</i>			<i>Administrative Services—</i>		
			18-Parliament, State and Union Territory Legislatures ..	0.37	0.25
			19-General Administration ..	7.89	7.83
XVII-Administration of Justice ..	0.52	0.52	21-Administration of Justice ..	1.33	1.34

(a) Amount is Rs. 12,218.

## SUMMARY OF TRANSACTIONS—(Contd.)

Receipts	Actuals		Disbursements	Actuals	
	1962-63	1963-64		1962-63	1963-64
(1)	(In crores of rupees)		(4)	(In crores of rupees)	
(2)	(3)			(5)	(6)
PART I—CONSOLIDATED FUND—(Contd.)					
1. Revenue—(Contd.)					
<i>Administrative Services—</i>			<i>Administrative Services—</i>		
XVIII-Jails .. ..	0.07	0.06	22-Jails .. ..	0.53	0.57
XIX-Police .. ..	0.19	0.23	23-Police .. ..	6.34	6.44
XX-Supplies and Disposals ..	0.26	0.38	25-Supplies and Disposals ..	0.26	0.31
XXI-Miscellaneous Depart- ments .. ..	0.25	0.24	26-Miscellaneous Depart- ments .. ..	0.52	0.54
Total, Administrative Services	1.29	1.43	Total, Administrative Services	17.24	17.28
<i>Social and Developmental Services—</i>			<i>Social and Developmental Services—</i>		
XXII-Education .. ..	0.75	0.67	27-Scientific Departments ..	0.13	0.12
XXIII-Medical .. ..	0.48	0.52	28-Education .. ..	21.97	23.11
XXIV-Public Health .. ..	0.29	0.11	29-Medical .. ..	6.26	7.06
XXV-Agriculture .. ..	1.00	1.05	30-Public Health .. ..	2.53	3.76
XXVII-Animal Husbandry ..	0.23	0.24	31-Agriculture .. ..	3.70	4.35
XXVIII-Co-operation .. ..	0.20	0.21	33-Animal Husbandry .. ..	1.55	1.72
XXIX-Industries .. ..	1.75	1.51	34-Co-operation .. ..	1.70	1.80
XXXI-Community Develop- ment Projects, National Ex- tension Service and Local Development Works .. ..	0.65	0.18	35-Industries .. ..	1.50	1.63
XXXII-Miscellaneous Social and Developmental Orga- nisations .. ..	0.60	0.46	37-Community Develop- ment Projects, National Ex- tension Service and Local Development works .. ..	5.56	5.85
Total, Social and Develop- mental Services .. ..	5.95	4.95	38-Labour and Employment	0.31	0.31
			39-Miscellaneous Social and Developmental Organisations	3.42	3.67
			Total, Social and Develop- mental Services .. ..	48.63	53.38
<i>Multipurpose River Schemes, Irrigation and Electricity Schemes—</i>			<i>Multipurpose River Schemes, Irrigation and Electricity Schemes—</i>		
XXXIV-Irrigation, Navigation, Embankment and Drainage Works (Commercial) .. ..	0.15	0.16	42-Multipurpose River Schemes	2.82	3.50
XXXV-Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial) ..	0.05	0.05	43-Irrigation, Navigation, Embankment and Drainage Works (Commercial) .. ..	4.96	5.67
XXXVI-Electricity Schemes ..	2.55	1.65	44-Irrigation, Navigation, Embankment and Drainage Works (Non-commercial)	2.11	3.54
Total, Multipurpose River Schemes, Irrigation and Elec- tricity Schemes .. ..	2.75	1.86	45-Electricity Schemes .. ..	1.89	3.27
			Total, Multipurpose River Schemes, Irrigation and Electricity Schemes .. ..	11.78	15.98

## SUMMARY OF TRANSACTIONS—(Contd.)

Receipts	Actuals		Disbursements	Actuals	
	1962-63 (In crores of rupees)	1963-64		1962-63 (In crores of rupees)	1963-64
(1)	(2)	(3)	(4)	(5)	(6)
PART I—CONSOLIDATED FUND—(Contd.)					
1. Revenue—(Contd.)					
<i>Public Works (including Roads) and Schemes of Miscellaneous Public Improvements—</i>			<i>Public Works (including Roads) and Schemes of Miscellaneous Public Improvements—</i>		
XXXVII-Public Works ..	1.21	0.92	50-Public Works ..	7.01	7.11
Total, Public Works (including Roads) and Schemes of Miscellaneous Public Improvements ..	1.21	0.92	Total, Public Works (including Roads) and Schemes of Miscellaneous Public Improvements ..	7.01	7.11
<i>Miscellaneous—</i>			<i>Miscellaneous—</i>		
XLVIII-Contributions and Recoveries towards Pensions and Other Retirement Benefits ..	0.15	0.71	64-Famine Relief ..	0.75	0.75
			65-Pensions and Other Retirement Benefits ..	2.27	2.45
			66-Territorial and Political Pensions ..	0.08	0.05
			67-Privy Purses and Allowances of Indian Rulers ..	(b)	(c)
XLIX-Stationery and Printing ..	0.08	0.09	68-Stationery and Printing ..	1.13	1.64
LI-Forest ..	4.37	4.23	70-Forest ..	1.22	1.39
LII-Miscellaneous ..	1.43	2.03	71-Miscellaneous ..	4.07	4.86
Total, Miscellaneous ..	6.03	7.06	Total, Miscellaneous ..	9.52	11.14
<i>Contributions and Miscellaneous Adjustments—</i>			<i>Contributions and Miscellaneous Adjustments—</i>		
LV-State's Share of Union Excise Duties ..	9.82	10.76	76-Other Miscellaneous Contributions and Assignments ..	1.05	2.42
LVI-Grants-in-aid from Central Government ..	17.71	21.42			
LVII-Miscellaneous Adjustments between Central and State Governments ..	0.03	0.02			
LVIII-Dividends, etc., from commercial and other undertakings ..	1.32	0.69			
LIX-Other Miscellaneous Contributions and Assignments ..		(d)			
Total, Contributions and Miscellaneous Adjustments ..	28.88	32.89	Total, Contributions and Miscellaneous Adjustments ..	1.05	2.42

(b) Amount is Rs. 31,040

(c) Amount is Rs. 30,183

(d) Amount is Rs. 6,524



SUMMARY OF TRANSACTIONS—(Contd.)

Receipts	Actuals		Disbursements	Actuals	
	1962-63	1963-64		1962-63	1963-64
(1)	(In crores of rupees)		(4)	(In crores of rupees)	
(2)	(3)		(5)	(6)	
PART I—CONSOLIDATED FUND—(Concl'd.)					
3. Debt.					
<i>Public Debt—</i>			<i>Public Debt—</i>		
Permanent Debt ..	10.99	0.01	Permanent Debt ..	..	..
Floating Debt ..	7.16	48.11	Floating Debt ..	20.65	48.11
Loans from the Central Government ..	57.36	61.66	Loans from the Central Government ..	22.06	25.53
Other Loans ..	1.20	0.90	Other Loans ..	0.47	0.42
Total, Public Debt ✓	76.71	110.68	Total, Public Debt ..	43.18	74.06
<i>Loans and Advances by State Governments—</i>			<i>Loans and Advances by State Governments—</i>		
Recoveries of Loans and Advances ..	7.84	8.69	Loans and Advances ..	19.46	22.05
Total ..	7.84	8.69	Total ..	19.46	22.05
Inter-State Settlement ..	0.07	0.14	Inter-State Settlement ..	1.20	3.07
Total ..	0.07	0.14	Total ..	1.20	3.07
Total, Consolidated Fund ..	197.50	255.87	Total, Consolidated Fund ..	206.32	258.67
PART II—CONTINGENCY FUND					
Contingency Fund ..	0.07	2.17	Contingency Fund ..	0.17	0.44
Total ..	0.07	2.17 A	Total ..	0.17	0.44 B

74.06  
3.07  
77.13  
22.05  
8.69  
13.36

A. Represents increase of the corpus of the Contingency Fund by Rs. 2.00 crores and recoupment during 1963-64 of the expenditure met from the Contingency Fund during 1962-63 which remained unrecouped before the close of that financial year. The details are given below :—

B. Represents expenditure incurred out of the Contingency Fund during 1963-64 which remained unrecouped before the close of 1963-64. The details are given below :—

Head of Account	Amount Rs.	Head of Account	Amount Rs.
1. REVENUE—		1. REVENUE—	
<i>Social and Developmental Services—</i>		<i>Collection of Taxes, Duties and other Principal Revenues—</i>	
Education ..	6,44,200	State Excise Duties ..	49,000
Industries ..	4,37,400	<i>Administrative Services—</i>	
Miscellaneous Social and Developmental Organisations	11,400	General Administration ..	200

(Note continued on page 6)

## SUMMARY OF TRANSACTIONS—(Contd.)

Receipts	Actuals		Disbursements	Actuals	
	1962-63	1963-64		1962-63	1963-64
(1)	(In crores of rupees)		(4)	(In crores of rupees)	
(1)	(2)	(3)	(4)	(5)	(6)
<b>PART III—PUBLIC ACCOUNT</b>					
(1) DEBT (OTHER THAN THOSE MENTIONED IN PART I) AND DEPOSITS.					
<i>Unfunded Debt—</i>			<i>Unfunded Debt—</i>		
State Provident Funds ..	1.39	0.96	State Provident Funds ..	0.82	0.95
Other Accounts ..	0.38	0.40	Other Accounts ..	0.23	0.19
Total ..	1.77	1.36	Total ..	1.05	1.14
<i>Deposits and Advances—</i>			<i>Deposits and Advances—</i>		
<i>Deposits bearing interest—</i>			<i>Deposits bearing interest—</i>		
Reserve Funds - Transport	0.01	..	Reserve Funds - Transport	0.07	0.07

[ Note continued from page 5—(Concl.)

Head of Account	Amount Rs.	Head of Account	Amount Rs.
<b>PART II—CONTINGENCY FUND</b>			
<b>1.—REVENUE—</b>		<b>1.—REVENUE—</b>	
<i>Miscellaneous—</i>		Police ..	2,182
Forest ..	29,300	<i>Social and Developmental</i>	
Miscellaneous ..	2,00,000	<i>Services—</i>	
<b>2. CAPITAL—</b>		Education ..	25,40,375
Capital Outlay on Other Works	3,40,456	Animal Husbandry ..	86,552
Total ..	16,62,756	Community Development Projects, National Extension Service and Local Develop- ment Works ..	1,58,300
		Miscellaneous Social and Developmental organisations	13,12,861
		<i>Public Works (including Roads) and Schemes of Miscellane- ous Public Improvements—</i>	
		Public Works ..	2,05,000
		<i>Miscellaneous—</i>	
		Miscellaneous ..	10,000
		Total ..	43,64,470

SUMMARY OF TRANSACTIONS—(Concl'd.)

Receipts	Actuals		Disbursements	Actuals	
	1962-63	1963-64		1962-63	1963-64
(1)	(In crores of rupees)		(4)	(In crores of rupees)	
(1)	(2)	(3)	(4)	(5)	(6)
<b>PART III—PUBLIC ACCOUNT</b>					
(1) DEBT (OTHER THAN THOSE MENTIONED IN PART I) AND DEPOSITS—(Concl'd.)					
<i>Deposits and Advances—(Concl'd.)</i>					
Deposits of Depreciation Reserve of Government Commercial Undertakings	0.07	0.08	Deposits of Depreciation Reserve of Government Commercial Undertakings	..	(f)
Other Deposits	.. (e)	..	Other Deposits	.. (g)	(h)
Deposits not bearing interest—			Deposits not bearing interest—		
Appropriation for Reduction or Avoidance of Debt	.. 0.25	2.65	Appropriation for Reduction or Avoidance of Debt	.. (i)	..
Sinking Fund Investment Account	.. 0.68	2.61	Sinking Fund Investment Account	.. 0.18	..
Famine Relief Fund	.. 0.87	0.81	Famine Relief Fund	.. 1.11	0.91
Fund for Development Schemes	1.50	0.62	Fund for Development Schemes	.. 1.37	(j)
Zamindari Abolition Fund	.. 0.18	-0.39	Zamindari Abolition Fund	.. ..	(k)
Other Reserve Funds	.. -0.45	1.16	Other Reserve Funds	.. -0.54	0.36
Deposits of Local Funds	.. 68.73	64.20	Deposits of Local Funds	.. 58.66	60.36
Civil and Other Deposits	.. 17.07	36.64	Civil and Other Deposits	.. 16.66	35.39
Other Accounts	.. 0.56	0.50	Other Accounts	.. 0.23	..
Advances not bearing interest	2.21	2.52	Advances not bearing interest	2.50	2.0
Suspense	.. 50.44	56.21	Suspense	.. 51.99	58.64
Miscellaneous	.. 0.12	(l)	Miscellaneous	.. 0.36	(m)
Total	.. 142.24	167.61	Total	.. 132.59	158.93
<b>2. REMITTANCES</b>					
Remittances	.. 46.98	59.36	Remittances	.. 47.35	61.68
Total	.. 46.98	59.36	Total	.. 47.35	61.68
Total, Public Account	.. 190.99	228.33	Total, Public Account	.. 180.99	221.75
Total, Receipts	.. 388.56	486.37	Total, Disbursements	.. 387.48	480.86
<i>Cash Balance—</i>			<i>Cash Balance—</i>		
Opening Balance	.. 1.38(n)	2.46(o)	Closing Balance	.. 2.46(n)	7.97(o)
GRAND TOTAL	.. 389.94	488.83	GRAND TOTAL	.. 389.94	488.83

(e) Amount is Rs. —5,300

(h) Amount is Rs. 800

(k) Amount is Rs. 10,258

(f) Amount is Rs. 1,927

(i) Amount is Rs. 11,356

(l) Amount is Rs. 10,211

(g) Amount is Rs. 48,500

(j) Amount is Rs. 42,330

(m) Amount is Rs. 241

(n) Increase in Cash Balance during 1962-63 was Rs. 1.08 crores.

(o) Increase in Cash Balance during 1963-64 is Rs. 5.51 crores (See also Statement No. 7)

## EXPLANATORY NOTES

1. *Receipts from Central Government.*—Of the revenue receipts of Rs. 136.36 crores during the year 1963-64, Rs. 41.77 crores were received from the Government of India, as indicated below :—

		(In crores of rupees)
<i>(i) Share of net proceeds of the divisible Union Taxes—</i>		
(a) Taxes on Income other than Corporation tax	9.22	
(b) Union Excise Duties .. .. .	10.76	
(c) Estate Duty .. .. .	0.37	20.35
<i>(ii) Grants-in-aid under Article 275 of the Constitution</i>		9.84
<i>(iii) Other Grants-in-aid</i>		
(a) Grants for different purposes and schemes ..	10.47	
(b) Grants in lieu of share of the Railway Passenger Fares Tax .. .. .	1.11	11.58
<b>Total</b>		<b>41.77</b>

2. *Taxation changes during the year.*—No new taxes were levied during the year. However, the taxation on Motor vehicles was increased with effect from the 1st April, 1963. The scope and rate structure of sales tax was also rationalised yielding additional revenue. The additional revenue expected during 1963-64 from the measures of taxation was Rs. 2,40 lakhs.

3. *Revenue Receipts.*—The increase in revenue from Rs. 112.88 crores in 1962-63 to Rs. 136.36 crores in 1963-64 was mainly under the following heads of account—

Section and Major Head of Account	Amount of Increase (In lakhs of rupees)	Remarks.
<b>A. Taxes, Duties and other Principal Heads of Revenue—</b>		
IV. Taxes on Income other than Corporation Tax.	1,87	The increase is mainly due to the increased assignment of the share of the net proceeds in pursuance of the recommendations of the Third Finance Commission.
IX. Land Revenue .. .. .	3,69	The increase is mainly due to more collection of arrears.
X. State Excise Duties .. .. .	2,82	The increase is mainly due to collections on account of auctioning of Neera shops.
XI. Taxes on Vehicles .. .. .	3,49	The increase is mainly due to enhanced collections due to the introduction of the Andhra Pradesh Motor Vehicles Taxation Act, 1963 with effect from the 1st April, 1963.
XII. Sales Tax .. .. .	3,67	The increase is mainly due to the reorganisation of Sales Tax structure, collection of arrears, and upward trend of the taxable commodities.

<i>Section and Major Head of Account</i>	<i>Amount of Increase (In lakhs of rupees)</i>	<i>Remarks.</i>
<b>B. Debt Services—</b>		
XVI. Interest .. ..	4,95	The increase occurred mainly under 'Interest received from Commercial Departments' and 'Interest on Loans and Advances' by the State Government.
<b>I. Miscellaneous—</b>		
XLVIII. Contributions and recoveries towards Pensions and other Retirement Benefit	56	The increase is mainly due to the write-back of Government's contribution to the Pension-cum-Provident Fund consequent on the introduction of Liberalised Pension Rules.
LII. Miscellaneous .. ..	60	The increase occurred mainly under 'Recoveries of Overpayments' and 'Miscellaneous Receipts.'
<b>J. Contributions and Miscellaneous Adjustments—</b>		
LV. State's Share of Union Excise Duties	94	The increase is mainly due to the enhanced share of Union Excise Duties in accordance with the recommendations of the Third Finance Commission.
LVI. Grants-in-aid from Central Government.	3,71	Increase occurred mainly under 'B.Other Grants-in-aid.'

The increase was counterbalanced by decreases under the following Major Heads—

Social and Developmental Services ..	1,00	Decreases occurred under the Major Heads Public Health (Rs. 18 lakhs), Industries (Rs. 24 lakhs), Community Development Projects, National Extension Service and Local Development Works (Rs. 47 lakhs) and Miscellaneous Social and Developmental Organisations (Rs. 14 lakhs).
Multipurpose River Schemes, Irrigation and Electricity Schemes	89	Decrease occurred under the Major Head 'Electricity Schemes.'
Contributions and Miscellaneous Adjustments.	63	Decrease occurred under the Major Head 'Dividends, etc., from Commercial and other undertakings.'

4. *Expenditure on Revenue Account.*—The expenditure on Revenue Account increased from Rs. 108.33 crores in 1962-63 to Rs. 125.71 crores in 1963-64. The increase was mainly under the following heads of account:—

**Debt Services—**

Interest on Debt and Other Obligations ..	4,68	The increase was mainly due to cost of servicing of loans received from the Government of India and more contribution to Sinking Fund.
Appropriation for Reduction or Avoidance of Debt	1,77	Mainly due to increased provision for redemption of debt.

Section and Major Head of Account	Amount of Increase (In lakhs of rupees)	Remarks.	CAI
<b>Social and Developmental Services—</b>			
Education .. ..	1,14	The increase occurred mainly under Secondary Education due to sanction of more grants to local bodies.	
Medical .. ..	80	The increase occurred mainly under 'Hospitals and Dispensaries' (Rs. 65 lakhs) due to more provision for diet, life-saving drugs and more grants to Zilla Parishads.	1) 92.
Public Health .. ..	1,23	The increase occurred mainly under 'Expenses in connection with Epidemic Diseases.'	2) 94.
Agriculture .. ..	65	The increase occurred mainly under 'Grants-in-aid, Contributions, etc.' (Rs. 43 lakhs) Experimental farms (Rs. 7 lakhs) and Fisheries (Rs. 6 lakhs).	3) 95.
<b>Multipurpose River Schemes, Irrigation and Electricity Schemes—</b>			
Multipurpose River Schemes ..	68	The increase is mainly due to the adjustment of larger interest on the Capital Outlay on Nagarjunasagar Project.	4) 95.
Irrigation, Navigation, Embankment and Drainage Works, (Commercial).	71	The increase occurred mainly under 'A.Irrigation Works—Productive work—Maintenance and Repairs' (Rs. 44 lakhs).	5) 96.
Irrigation, Navigation, Embankment and Drainage Works (Non-commercial).	1,43	The increase occurred mainly due to more Grants-in-aid to Zilla Parishads and Panchayat Samitis.	6) 98.
Electricity Schemes .. ..	1,38	The increase was mainly due to payment of larger royalty to Orissa Government on the Machkund Hydro-Electric Scheme (Joint Scheme) and interest on Capital Outlay on Electricity Schemes.	7) 99.
<b>Miscellaneous—</b>			
Miscellaneous .. ..	79	The increase occurred mainly under Grants-in-aid, Contributions, etc.	8) 100.
Other Miscellaneous Contributions and Assignments.	1,37	The increase occurred mainly under payment to Local Bodies on account of entertainment tax.	9) 10.
			(10) 10.
			(11) 10.
			(12) 11.
			(13) 11.
			(14) 12.
			(15) 12.
			(16) 12.
			(a)
			(b)

## STATEMENT No. 2

CAPITAL OUTLAY OUTSIDE THE REVENUE ACCOUNT-PROGRESSIVE  
CAPITAL OUTLAY TO END OF 1963-64

Nature of Expenditure		Expenditure upto 1962-63	Expenditure during 1963-64	Total
(1)		(2)	(3)	(4)
(In crores of rupees)				
1)	92. Payment of Compensation to Land-holders, etc., on the Abolition of the Zamindari System .. ..	8.78	1.33	10.11
2)	94. Capital Outlay on Improvement of Public Health ..	6.67	0.88	7.55
3)	95. Capital Outlay on Schemes of Agricultural Improvement and Research .. ..	2.41	0.14	2.55
4)	95-A. Capital Outlay on Consumer Co-operatives .. ..	..	0.08	0.08
5)	96. Capital Outlay on Industrial Development ..	16.39	2.64	19.03(a)
6)	98. Capital Outlay on Multipurpose River Schemes ..	59.34	11.00	70.34
7)	99. Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Commercial) ..	82.83(b)	5.24	88.07
8)	100. Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial) ..	15.69(b)	4.32	20.01
9)	101. Capital Outlay on Electricity Schemes .. ..	76.98	4.82	(81.80) ✓
10)	103. Capital Outlay on Public Works .. ..	39.48	3.79	43.27
11)	109. Capital Outlay on Other Works .. ..	3.54	0.01	3.55
12)	114. Capital Outlay on Road and Water Transport Schemes ..	3.51	..	3.51
13)	119. Capital outlay on Forests .. ..	0.55	0.07	0.62
14)	120. Payments of Commuted Value of Pensions ..	1.35	0.14	1.49
15)	124. Capital Outlay on Schemes of Government Trading ..	10.80	-2.68	8.12
16)	125. Appropriation to the Contingency Fund ..	0.60	2.00 ✓	2.60
Total ..		328.92	33.78	362.70 ✓
		<u>328.91</u>		<u>362.69</u>

(a) The details of Government investments in the shares of Statutory Corporations, Government Companies, Joint Stock Companies and Co-operative institutions included in the progressive expenditure against this item are given in Statement No. 14 at pages 125 to 135

(b) Differs from the figure of closing balance shown in the corresponding statement in the Finance Accounts for 1962-63 owing to correction since carried out *pro forma* consequent on classification of a scheme from Commercial to non-Commercial. Please also see footnotes in Statement No. 13 at pages 118 to 121 of this compilation.

362.70

81.80  
26.83  
1.3781.7073394  
26.8319593  
54.9653801

## EXPLANATORY NOTES

(1) The progressive expenditure under the major heads at serial numbers 10 and 15 does not include the share of Andhra State out of the expenditure incurred by the composite Madras State up to the 30th September, 1953, as it has not yet been allocated among the successor States (Andhra, Mysore and Madras).

(2) The progressive expenditure incurred in the former Hyderabad State up to the 31st October, 1956, under serial numbers 2,6,7,8,9,10,11,12 and 15 has been taken over in the Accounts of 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 9 includes the expenditure up to end of the 31st March, 1959 on the electricity schemes transferred to the Andhra Pradesh State Electricity Board formed with effect from the 1st April, 1959, as the total capital outlay has not yet been allocated between the Board and the State Government.

(4) The *pro forma* accounts of the State Trading Schemes under the Director of Agriculture and the Board of Revenue have not been received from 1960-61 onwards while those under the Director of Civil Supplies (Telangana) are in arrear from the 1st November, 1956.

(5) The financial results of the working of some of the major schemes for which *pro forma* accounts prepared by the department and furnished to Audit, are indicated below :—

Name of the concern	Year	Total capital employed	Total return	Percentage of return on capital employed.
(In lakhs of rupees)				
<b>1. STATUTORY CORPORATIONS—</b>				
(i) Andhra Pradesh State Road Transport Corporation .. .. .	1-4-63 to .. 31-3-64	718.03	24.69	3.4 before taxation
(ii) Andhra Pradesh State Warehousing Corporation .. .. .	1-4-62 to .. 31-3-63	23.70	0.98	4.1 do
(iii) Andhra Pradesh State Financial Corporation..	1-4-63 to 31-3-64	272.99	13.60	4.9 do
<b>2. GOVERNMENT COMPANIES—</b>				
(i) Andhra Pradesh Industrial Development Corporation, Limited	1-4-63 to 31-3-64	62.58	1.81	2.9 do
(ii) Andhra Pradesh Mining Corporation, Limited .. .. .	1-4-63 to 31-3-64	41.37	3.02	7.3 do
(iii) Andhra Pradesh Small Scale Industrial Development Corporation, Limited	1-4-62 to 31-3-63	127.06	2.98	2.4 do
(iv) Nizam Sugar Factory, Limited	..1-10-62 to 30-9-63	255.58	60.17	23.5 do
(v) Singareni Collieries Company, Limited	..1-4-63 to 31-3-64	1,292.88	119.91	9.3 do

<i>Name of the concern</i>	<i>Year</i>	<i>Total capital employed</i>	<i>Total return</i>	<i>Percentage of return on capital employed</i>
<i>(In lakhs of rupees)</i>				
<b>3. GOVERNMENT COMMERCIAL UNDERTAKINGS—</b>				
(i) Government Power Alcohol Factory, Bodhan .. .. .	1963-64	10.91	5.30	50.0
(ii) Government Distilleries, Narayanguda ..	1963-64	15.87	23.96	1261.0
(iii) Government Ceramic Factory, Gudur ..	1963-64	22.03	1.77	8.2
(iv) Government Block Glass Works, Gudur ..	1963-64	4.64	—1.01	(A)
(v) Government Distilleries, Kamareddy ..	1963-64	5.86	11.67	454.0 (B)
(vi) Government Press, Kurnool .. .. .	1963-64	36.97	—0.02	..

(A) Accounts not certified as revised accounts are awaited from the Department.

(B) Accounts are under audit.

(C) The percentages on items (i) to (vi) under 3 are calculated on mean capital.

## STATEMENT No. 3 (i)

## FINANCIAL RESULTS OF IRRIGATION WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT

A review of the financial results of Irrigation works for the year 1961-62 is indicated in Appendix IV.

A review of the financial results of irrigation works for the years 1962-63 and 1963-64 could not be prepared as particulars of irrigation revenue assessed on the individual works have not yet been furnished by the Revenue Department (September, 1964).

The capital outlay and working expenses incurred on the projects are indicated below :—

	<i>Irrigation works classi- fied as pro- ductive</i>	<i>Irrigation works classi- fied as un- productive</i>
(i) Number of projects .. .. .	16	69
	<i>(All except one comple- ted before March, 1957)</i>	<i>(39 works completed before March, 1957)</i>
	<i>(In crores of rupees)</i>	
(ii) Capital Outlay (including indirect charges)—		
(a) to end of 1962-63 .. .. .	13.73	36.15
(b) to end of 1963-64 .. .. .	14.15	61.88
(iii) Working expenses (excluding interest on capital)—		
(a) during 1962-63 .. .. .	1.04	0.32
(b) during 1963-64 .. .. .	1.19	0.39

## STATEMENT No. 3 (ii)

## FINANCIAL RESULTS OF ELECTRICITY SCHEMES

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.

Though the State Electricity Board was constituted on the 1st April, 1959 under the Electricity Supply Act, 1948 the capital outlay incurred by Government on works transferred to the Board has not been finally allocated to the Board so far (September, 1964). Also, the basis for the cost of power supplied by Government to the Board in bulk has not been determined. The financial results of the portion of Electricity schemes remaining with Government could not, therefore, be ascertained.

## STATEMENT No. 4

## DEBT POSITION

## (i) Statement of Borrowings

Nature of Debt	Amount as on the 1st April, 1963	Receipts during the year	Repay- ments during the year	Amount as on the 31st March, 1964	Net in- crease+ or de- crease—
( In crores of rupees )					
<b>I. Public Debt—</b>					
Permanent Debt—					
(i) Original .. .. .	55.49	.01	..	55.50	+.01
(ii) Add—Share of Andhra State in the Permanent Debt of the erstwhile composite Madras State on the formation of Andhra State .. .. .	4.96	..	3.07	1.89	-3.07
Floating Debt .. .. .	..	48.11	48.11	..	..
Loans from the Central Government .. .. .	222.30	61.66	25.53	258.43	+36.13
Other Loans .. .. .	7.95	0.90	0.42	8.43	+0.48
Total, Public Debt .. .. .	290.70	110.68	77.13	324.25	+33.55
<b>II. Unfunded Debt .. .. .</b>	<b>10.71</b>	<b>1.36</b>	<b>1.14</b>	<b>10.93</b>	<b>+0.22</b>
Total Debt .. .. .	301.41	112.04	78.27	335.18	+33.77

No law has been passed under Article 293 (3) of the Constitution, laying down the limit within which Government may borrow on the security of the Consolidated Fund of the State.

## EXPLANATORY NOTES

(1) The permanent debt of, and the loans given by the Central Government to the Composite Madras State and outstanding on the 30th September, 1953 are allocable between Governments of Madras and Andhra Pradesh in the ratio of capital expenditure in the respective areas. Similarly, the loans from the Central Government to the former Hyderabad State outstanding on the 31st October, 1956 are allocable among the successor States in the same manner. Pending determination of the capital expenditure in the different areas, the liability for those debts has been provisionally allocated between the different States according to the population ratio. The amount of debt of the Andhra Pradesh Government has been shown above on that basis.

(2) *Permanent Debt.*—This covers long term loans raised in the open market to finance development schemes. Following the decision of the National Development Council during 1963-64 the Central Government floated new market loans on behalf of the State Governments also which were subsequently advanced to them. The Andhra Pradesh State Government received an amount of Rs. 11 crores as its share of the proceeds of the combined market borrowing of the Central Government. This loan which has been accounted for under the head "Loans from Central Government" bears interest at 4½ per cent per annum payable half yearly and is repayable in one lumpsum on the 2nd August, 1975.

Full particulars of the outstanding loans will be found in Statement No. 17 of this compilation.

*Arrangements for amortisation :—*

The following arrangements have been made for the amortisation of loans raised in the open market :—

(a) *Depreciation Fund.*—A sum equal to 1½ per cent of the total nominal amount of each loan is set apart every year to form a Depreciation Fund for purchasing the securities of the loans for cancellation.

(b) *Sinking Fund.*—In addition to the annual contributions to the respective Depreciation Funds, Government also make such annual contributions to a Sinking Fund for amortisation of the open market loans as they may, from time to time, decide to be necessary.

An amount of Rs. 1,60,00,000 was contributed to the Sinking Fund in 1963-64. The balance in the Funds at the commencement and at the end of 1963-64 are given below :—

	Balance on the 1st April, 1963	Additions during the year	Withdrawals during the year	Balance on the 31st March, 1964
	(In crores of rupees)			
Depreciation Fund ..	2.20	0.83	..	3.03
Sinking Fund ..	2.41	1.61	..	4.02
Total ..	4.61	2.44	..	7.05

Out of the total balance in the Funds, an amount of Rs. 0.14 crore was invested in the securities of the Government of India and in the Government's own securities. The remaining balance of Rs. 6.91 crores was merged in the general Cash Balance of the State.

(3) *Floating Debt.*—This covers borrowings of a purely temporary nature repayable within twelve months, such as 'treasury bills' and 'Ways and Means' Advances and 'Overdrafts' (drawals in excess of prescribed limits) from the Reserve Bank of India. No treasury bills were issued by the State Government. The advances, etc., taken from the Bank during 1963-64 were fully repaid during that year itself. See also explanatory note (1) at page 21

(4) *Loans from the Central Government.*—Details of loans obtained for different purposes from the Central Government are given in Statement No. 17 at pages 166 to 171.

A total amount of Rs. 22.48 crores was received by the State Government in 1963-64 as "Ways and Means" Advances for implementing Plan Schemes of which Rs. 18.22 crores had been adjusted as loan and Rs. 4.26 crores as grant.

The terms and conditions of repayment of principal and payment of interest on loans totalling Rs. 2.57 crores have not been prescribed. Details of these loans are given below :—

Sl. No.	Particulars of the loan	Year in which received	Amount (In crores of Rupees)
1.	Schemes for the development of industries, etc. .	1959-60 to 1963-64	0.26
2.	Medical and Public Health schemes ..	1963-64	2.25
3.	Construction of hostels .. ..	1963-64	0.06*

\* Rate of interest of loan has not been prescribed.

Interest charges aggregating Rs. 3.73 crores (on loans for Nagarjunasagar Project) fell due for payment to end of 1963-64 and have not so far (Septemoer, 1964) been paid.

The permanent debt of the *ex*-Hyderabad Government outstanding on the 31st October, 1956 was taken over by the Central Government and an equal amount was deemed to have been given to that State as a loan by the Central Government; this was subsequently allocated between the successor states of Andhra Pradesh, Bombay and Mysore.

For amortisation of the Public Debt, the former Hyderabad Government had created a Sinking Fund which was also allocated among the successor States in population ratio. It was decided that the share of Andhra Pradesh Government (which now stands merged with the General sinking Fund) should be regarded as Sinking Fund for the amortisation of loans received from the Government of India. The balances of this portion of the Fund at the commencement of the year amounted to Rs. 11.52 crores and at the end of the year to Rs. 11.73 crores. Out of this an amount of Rs. 4.96 crores was invested in the securities of the Government of India and State Governments and other securities. The remaining balance amounting to Rs. 6.77 crores stands merged in the general Cash Balance of the State Government.

5. *Other Loans*.—Details of 'Other Loans' amounting to Rs. 8.43 crores outstanding at the close of the year will be found in statement No. 17 on pages 172-173.

6. *Unfunded Debt*.—This item comprises the Provident Fund balances of Government servants and certain other Funds. Particulars of the outstanding balances will be found in Statement No. 17 on pages 172 to 175.

(ii) Service of Debt.—

(a) *Interest on Debt and other obligations*.—The outstanding gross debt as at the end of 1962-63 and 1963-64 and the total net amount of interest charges thereon from Revenue during the year 1962-63 and 1963-64 were as indicated below :—

	1962-63	1963-64	Net increase + Net decrease—
	(In lakhs of rupees)		
Gross Debt outstanding at the end of the year .. ..	301,40.88	335,17.91	+33,77.03
(i) Interest paid (including expenditure on management) by Government on Debt and other obligations .. ..	8,24.36	12,92.43	+4,68.07

	1962-63	1963-64	Net increase. Net decrease.	
	(In lakhs of rupees)			
Gross Debt outstanding at the end of the year (Concl'd.)				(i)
(ii) Deduct-Interest realised by Government on State Loans and Advances ..	80.78	3,57.00	+2,76.2	Categ
Interest realised on investment of Cash Balances .. ..	4.98	2.54	-2.	Loa ot
(iii) Net amount of interest charges ..	7,38.60	9,32.89	+1,94.	Loa Fi
(iv) Percentage of gross interest (item i) to total revenue receipts .. ..	7.3	9.5	+2.	Loa nc
(v) Percentage of net interest (item iii) to total revenue receipts ..	6.5	6.8	+0.	Adv Adv
(b) Appropriation for Reduction or Avoidance of Debt .—				
Contributions to Sinking Funds ..	66.73	2,43.25	+176.5	Loa Pe Loa m
				Loa Mis

(princi  
in resp  
Board,  
dues v

1. Lo  
2. Lo  
3. Lo

TI  
are ke  
1964.  
has no

owing  
No. 18

## No. 5.—LOANS AND ADVANCES BY THE STATE GOVERNMENT

## (i) Statement of Loans and Advances —

Categories of loans and advances	Amount outstanding on the 1st April, 1963	Amount paid during the year	Amount repaid during the year	Amount outstanding on the 31st March, 1964	Net addition during the year
(In crores of rupees)					
Loans to Corporations, Port Trusts, other Port Funds and Municipalities	7.73	1.49	0.24	8.98	+1.25
Loans to District and other Local Fund Committees .. .. .	0.54	0.05	0.05	0.54	..
Loans to land-holders and other notabilities .. .. .	0.21	0.01	0.05	0.17	-0.04
Advances to cultivators .. .. .	15.16(a)	6.55	5.50	16.21	+1.05
Advances under Special Laws .. .. .	0.09	0.02	0.02	0.09	..
Loans and Advances to Displaced Persons .. .. .	0.03	..	(b)	0.03	..
Loans under the Community Development Programme .. .. .	6.12	1.38	0.28	7.22	+1.10
Loans to Government servants .. .. .	0.48	0.24	0.15	0.57	+0.09
Miscellaneous Loans and Advances .. .. .	34.96	12.31	2.40	44.87	+9.91
<b>Total</b> .. .. .	<b>65.32</b>	<b>22.05</b>	<b>8.69</b>	<b>78.68</b>	<b>+13.36</b>

A more detailed account is given in Statement No. 18 at pages 176 to 192.

(ii) *Recoveries in arrears.*—At the end of 1963-64, a sum of Rs. 84.72 lakhs (principal Rs. 12.90 lakhs and interest Rs. 71.82 lakhs) was overdue for recovery in respect of loans given to municipalities, local bodies and the State Electricity Board, the detailed accounts of which are kept by the Audit Office. The large overdues were from the following :—

	PRINCIPAL	INTEREST
	(In lakhs of rupees)	
1. Loans to District and other Local Fund Committees .. .. .	3.02	0.85
2. Loans to Municipalities .. .. .	8.32	14.75
3. Loans to the State Electricity Board .. .. .	..	55.39

The outstanding amount of loans and advances, the detailed accounts of which are kept by the departmental officers, was Rs. 68.30 crores as on the 31st March, 1964. The information regarding the overdue instalments of principal and interest has not been furnished by the departmental officers.

(a) Differs from the figure of closing balance shown in the previous year owing to correction since carried out *pro forma*. Please also see footnote in Statement No. 18 at page 178 of this compilation.

(b) Amount is Rs. 9,865.

## STATEMENT No. 6

GUARANTEES GIVEN BY THE GOVERNMENT IN RESPECT OF LOANS  
ETC., RAISED BY STATUTORY CORPORATIONS, LOCAL BODIES AND  
OTHER INSTITUTIONS

The Government of Andhra Pradesh have given guarantees to statutory corporations and co-operative societies for payment of minimum annual dividend, repayment of share-capital loans, and cash credit/overdraft facilities. No law has been passed by the Legislature of the State under the provisions of Article 293 of the Constitution laying down the limits within which Government may give guarantees on the security of the Consolidated Fund of the State. The details of the guarantees are given below :-

Sl. No.	Name of Public or other body on whose behalf guarantee has been given	Maximum amount guaranteed	Sums outstanding on the 31st March, 1964
---------	---	---------------------------	--

(In lakhs of rupees)

1.	Statutory Corporations .. .. .	15,24.85	12,52.25
----	--------------------------------	----------	----------

The guarantees were given for cash credit facilities extended by banks, minimum annual dividend, repayment of loans, share-capital and fixed deposits. During the year 1963-64, Rs. 1.75 lakhs were paid to the Andhra Pradesh State Financial Corporation to enable it to pay the guaranteed annual dividend for the year 1962-63; the total of such payments upto the end of 1963-64 was Rs. 19.99 lakhs.

2. Co-operative Societies —

(a)	Co-operative Sugar Factories .. .. .	4,87.50	4,82.50
	The guarantees are for repayment of loans taken by the Factories. .. .. .		

(b)	Co-operative Spinning Mills .. .. .	28.00	22.67
-----	-------------------------------------	-------	-------

The guarantees are for repayment of loans taken by the mills from the State Bank of Hyderabad and the Andhra Pradesh State Financial Corporation.

(c)	Co-operative Apex and Land Mortgage Banks	59,68.61	36,96.88
-----	---	----------	----------

The guarantees are for repayment of loans (Rs. 29,34.35 lakhs) and for cash credit facilities (Rs. 7,62.53 lakhs) extended by the Reserve Bank of India in the majority of cases and by the State Bank of India in a few cases.

Total ..	80,03.96	54,54.30
----------	----------	----------

The certificates that the terms and conditions of the guarantees have been fulfilled by the institutions are awaited from the Departments in respect of guarantees mentioned at serial No. 2 (October, 1964).

## STATEMENT No. 7

## CASH BALANCES AND INVESTMENTS OF CASH BALANCES

*As on the*  
1st April,  
1963

*As on the*  
31st March,  
1964

(In lakhs of rupees)

(a) *General Cash Balance—*

1.	Cash in treasuries .. ..	4.20	1.38
2.	Deposits with the Reserve Bank .. ..	1,09.36	6,60.07
3.	Deposits with other banks .. ..	1,34.40	1,34.40
4.	Remittances in transit .. ..	-1.51	1.10
	Total ..	2,46.45	7,96.95

5.	Investments held in the 'Cash Balance Investment Account'. .. ..	2,61.53	3,55.15
	Total (a) ..	5,07.98	11,52.10

(b) *Other Cash Balances and Investments—*

1.	Cash with the departmental officers, viz., Public Works, Forest, Commercial concerns, Pension Payment Office (Motigalli) .. ..	23.88	27.15
2.	Permanent advances for contingent expenditure with departmental officers .. ..	14.40	14.47
3.	Investments in Earmarked Funds .. ..	19,68.85	16,19.69
	Total (b) ..	20,07.13	16,61.31
	Total (a) and (b) ..	25,15.11	28,13.41

## EXPLANATORY NOTES

(1) *Deposits with the Reserve Bank.*—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. The Bank informs the Government by telegram of their daily balance with the Bank at the close of each working day. If this balance falls below the agreed minimum, the deficiency is covered by taking 'Ways and Means' advances from the Bank. 'Ways and Means' advances 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 the Government of

India securities, whenever necessary. During the year, the State Government obtained 'Ways and Means' advances, special accommodation and also overdraft (drawals in excess of deposits) totalling in all Rs. 48.11 lakhs from the Bank. These were, however, fully repaid during the year together with the interest thereon for periods ranging from one day to 8 months. The Bank charged interest varying from 3 3/4 to 4 1/2 per cent on 'Ways and Means' advances and from 4 to 4 1/2 per cent on shortfalls and overdrafts. A total sum of Rs. 7.58 lakhs was paid as interest on 'Ways and Means' advances and Rs. 0.77 lakh on shortfalls (deposits falling below the prescribed limits) and overdrafts.

(2) *Deposits with other banks.*—The amount of Rs. 1,34.40 lakhs shown against this item is lying in deposit with the Westminster Bank, London. In view of the verdict of the House of Lords (in the United Kingdom) in an appellate suit, the balance remains frozen with that Bank for the time being and is not, therefore, available to the State Government.

(3) An analysis of the investments held in the Cash Balance Investment Account is given below :—

	<i>Amount (In crores of rupees)</i>
(i) Treasury bills of the Central Government .. .. .	2.91
(ii) Securities of the State Government .. .. .	0.26
(iii) 4 1/4 per cent Andhra Pradesh State Electricity Board Bonds, 1970 .. .. .	0.38

An amount of Rs. 2.54 lakhs was realised as interest on investment of cash balances.

(4) The details of the investments out of the earmarked funds are given in Statement No. 19 on pages 193 to 203

## STATEMENT No. 8

SUMMARY OF BALANCES UNDER CONSOLIDATED FUND,  
CONTINGENCY FUND AND PUBLIC ACCOUNT

The following is a summary of the balances as on the 31st March, 1964 :—

<i>Debit Balances</i>	<i>Section of the General Account.</i>	<i>Name of the Account</i>	<i>Credit Balances</i>
Rs.			Rs.
		CONSOLIDATED FUND—	
	A to N, R and part of Section T.		
328,24,55,849		Government Account	
	O	Public Debt .. ..	322,35,44,644
78,67,98,928	Q	Loans and Advances by State Governments	
		CONTINGENCY FUND—	
		Contingency Fund .. ..	2,56,35,531
		PUBLIC ACCOUNT—	
	S	Unfunded Debt .. ..	10,93,53,252
	T	<i>Deposits and Advances—</i>	
		(i) Deposits bearing interest ..	2,61,93,454
		(ii) Deposits not bearing interest—	
		Gross Balance .. ..	109,03,25,426
16,19,69,462		Investments	
2,94,62,697		(iii) Advances not bearing interest	
		(iv) Suspense—	
3,55,14,585		Investments	
62,87,621		Other items (net)	
	U	<i>Remittances—</i>	
9,28,68,413		I. Remittances within India (net)	
7,96,94,752	X	Cash Balance (closing)	
447,50,52,307		Total .. ..	447,50,52,307

## EXPLANATORY NOTES

The significance of the head 'Government Account' is explained in note 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 they do not take into account all the physical assets of the State, such as land buildings, communications, etc., nor any accrued dues or outstanding liabilities which are not brought to account under the cash basis of accounting followed by Government.

2. Subject to the remarks in note 3 below, the balances, whether in cash investments, under each head have been duly verified and found to agree with those shown in separate registers or other records maintained in the Accounts Office for the purpose in accordance with the prescribed rules and they have been accepted as correct by responsible officers concerned, where necessary. The debits and credits during the year to the different Reserve Funds and Deposit Accounts 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. A summary of the receipts, disbursements and balances under heads of account relating to Debt, Deposits and Remittances and Contingency Fund is given in Statement No. 16 at pages 140 to 165.

In a number of cases, there are unreconciled differences in the closing balances shown in Statements No. 16 and 18 and that shown in the separate registers or other records maintained in the Accounts Office/Departmental Offices for the purpose. Steps are being taken to settle the discrepancies as soon as possible. Appendix 1 indicates some of the unreconciled differences in which certain details and documents necessary for reconciling the differences are awaited from the departmental officers.

The balances are communicated to the departmental officers concerned every year for acceptance thereof. In a large number of cases such acceptances have not been received. Some instances where verification and acceptance of balances involving large amounts have been delayed are given in Appendix II to this compilation. In many cases, the delay extends over several years.

4. *Government Account*.—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 the head of account relating to Debt, Deposit and Remittances and the Contingency Fund the closing cash balance at the end of the year may be worked out and proved

e Govern  
end of t

Deb

Rs

302,17,8

125,71,1

33,78,1

2,93,1

464,60,3

The an

e than

1,67,19,

ounts fo

n made

Net re

under

vide

Net re

under

Act,

The foll

(i) Adjust

Gove

Gove

mark

(ii) Adjust

Maha

and l

of Ar

(iii) Miscell

irrec

trans

The Government Account for 1963-64 given below shows how the net amount at the end of the year has been arrived at:—

Debits Rs.	Details	Credits Rs.
302,17,81,807	A. Amount at the debit of Government Account as on the 1st April, 1963.	
	B. Revenue Receipts .. .. .	136,35,75,726
125,71,18,190	C. Expenditure on Revenue Account	
33,78,15,493	D. Capital Expenditure outside the Revenue Account	
2,93,16,085	E. Miscellaneous	
	F. Amount at the debit of Government Account as on the 31st March, 1964.	328,24,55,849
464,60,31,575	Total .. .. .	464,60,31,575

The amount at the debit of Government Account as on the 1st April, 1963 is more than the amount shown at the end of the previous year by a sum of Rs. 1,67,19,831. This is due to changes carried out in the opening balances of the accounts for the year under review as stated below. A corresponding change has been made in the opening balance under 'Government Account'.

	Rs.
Net result of the allocation of balances effected during the year under report, under provisions of the Andhra State Act, 1953 <i>vide</i> Appendix III .. .. .	1,66,58,157
Net result of the allocation of balances effected during the year under report, under the provisions of the States Reorganisation Act, 1956 <i>vide</i> Appendix III .. .. .	61,674
Total .. .. .	1,67,19,831

The following are the details of Rs. 2,93,16,085 shown against 'E. Miscellaneous'.

	Dr. Rs.	Cr. 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 .. .. .	3,07,20,981	..
(ii) Adjustment of the debits and credits received from Maharashtra and Mysore Governments for asset and liability taken over/borne by the Government of Andhra Pradesh .. .. .	14,984	14,09,910
(iii) Miscellaneous writes-off being the net result of irreconcilable differences in the balanced heads transferred to this head under special sanction .. .. .	241	10,211
Total .. .. .	3,07,36,206	14,20,121
Net Dr. .. .. .	2,93,16,085	..

5. *Adjustments consequent on the Reorganisation of States.*—Consequent on the formation of the Andhra State under the Andhra State Act, 1953, and of Andhra Pradesh State under the States Reorganisation Act, 1956, the balances under debt, deposit and remittance heads were corrected *pro forma*. In some cases further corrections on this account have been carried out during the year 1964. The details are given in Appendix III to this compilation. Consequently the opening balances adopted in the accounts of 1963-64 differ in such cases from the closing balances shown in the last year's accounts. These are also provisional pending final determination of such balances.

Consequent on the formation of the Andhra Pradesh State Electricity Board with effect from the 1st April, 1959, such portions of the balances under certain Deposit and Remittance Heads as relate to the purposes of the Board are being dropped from Government Accounts. The allocation of the balances has been made. Pending such allocation, the balances relating to the Board are included against the relevant heads in Statement No. 16 at pages 140 to 165.

consequer  
, and c  
he bal  
n some  
ear 196  
the ope  
the clo  
pending

ricity B  
ertain  
d are  
ces ha  
are inc

.. .. ..  
.. .. ..  
.. .. ..  
.. .. ..  
.. .. ..

**PART II**

Detailed Accounts and Other Statements

**SECTION-A.**

**REVENUE AND EXPENDITURE**

## NO. 9.—STATEMENT OF REVENUE AND EXPENDITURE UNDER DIFFERENT HEADS OF REVENUE/TOTAL EXPENDITURE

Revenue	Amount (in thousands of rupees)	Percentage of total revenue	Perc of t expe	
Taxes on Income other than Corporation Tax ..	9,22,24	6.76		Taxes on
Estate Duty .. .. .	36,57	0.27		Estate Du
Land Revenue .. .. .	20,17,67	14.80		Land Rev
State Excise Duties .. .. .	11,86,31	8.70		State Exc
Taxes on Vehicles .. .. .	6,81,17	5.00		Taxes on
Sales Tax .. .. .	19,03,40	13.96		Sales Tax
Other Taxes and Duties .. .. .	1,44,81	1.06		Other Tax
Stamps .. .. .	3,35,94	2.46		Stamps
Registration Fees .. .. .	1,21,45	0.89		Registrati
Total, Taxes, Duties and other Principal Heads of Revenue .. .. .	73,49,56	53.90	58	Total Pri
Debt Services .. .. .	13,75,03	10.08	10	Debt Serv
Administrative Services .. .. .	1,42,83	1.05	1	Administra
Social and Developmental Services .. .. .	4,95,38	3.63	3	Social an
Multipurpose River Schemes, Irrigation and Elec- tricity Schemes .. .. .	1,86,39	1.37	1	Multipurp Electricity S
Public Works (including Roads) and Schemes of Miscellaneous Public Improvements .. .. .	91,41	0.67	0	Public Wo Miscell
Miscellaneous .. .. .	7,05,76	5.18	5	Miscellan
Contributions and Miscellaneous Adjustments— States' Share of Union Excise Duties .. .. .	10,75,88	7.89	8	Contributi
Grants-in-aid from Central Government .. .. .	21,42,05	15.71	17	Other M ments
Miscellaneous Adjustments between Central and State Governments .. .. .	2,57	0.02	0	Extraordi
Dividends, etc., from Commercial and other Undertakings .. .. .	68,84	0.50	0	Expenditu 1962
Other Miscellaneous Contributions and Assign- ments .. .. .	6	..	..	
Total, Revenue .. .. .	136,35,76	100.00	108	Total, I

DIFFERENT HEADS EXPRESSED AS A PERCENTAGE OF TOTAL  
EXPENDITURE.

	Expenditure	Amount (in thousands of rupees)	Percentage of total revenue	Percentage of total expenditure
6	Taxes on Income other than Corporation Tax .. .. .	..	..	..
7	Estate Duty .. .. .	..	..	..
0	Land Revenue .. .. .	79,17	0.58	0.63
0	State Excise Duties .. .. .	1,03,45	0.76	0.82
0	Taxes on Vehicles .. .. .	13,33	0.09	0.10
5	Sales Tax .. .. .	61,14	0.45	0.49
5	Other Taxes and Duties .. .. .	3,85	0.03	0.03
5	Stamps .. .. .	14,66	0.11	0.12
0	Registration Fees .. .. .	26,43	0.19	0.21
	Total, Collection of Taxes, Duties and Other Principal Heads of Revenue .. .. .	3,02,03	2.21	2.40
58	Debt Services .. .. .	15,36,75	11.27	12.22
1	Administrative Services .. .. .	17,27,99	12.67	13.75
3	Social and Developmental Services .. .. .	53,38,21	39.15	42.46
1	Multipurpose River Schemes, Irrigation and Elec- tricity Schemes .. .. .	15,98,18	11.72	12.71
0	Public Works (including Roads) and Schemes of Miscellaneous Public Improvements .. .. .	7,11,15	5.21	5.66
5	Miscellaneous .. .. .	11,13,81	8.17	8.86
	<i>Contributions and Miscellaneous Adjustments—</i>			
8	Other Miscellaneous Contributions and Assign- ments .. .. .	2,42,17	1.78	1.93
17	<i>Extraordinary Items—</i>			
0	Expenditure connected with the National Emergency, 1962 .. .. .	89	0.01	0.01
0				
108.	Total, Expenditure on Revenue Account .. .. .	125,71,18	92.19	100.00

## NO. 10.—STATEMENT SHOWING THE DISTRIBUTION BETWEEN CHARGED AND VOTED EXPENDITURE

Particulars	Actuals for 1963-64			STATE
	Charged Rs.	Voted Rs.	Total Rs.	
Expenditure on Revenue Account ..	16,03,46,961 (a) (b)	109,67,71,229 (c) (d)	125,71,18,1 (a) (b) (c)	Taxes, I
Expenditure on Capital Accounts outside the Revenue Account ..	9,24,486 (e)	33,68,91,007	33,78,15,1 (e)	IV.—TAXI
Disbursements under Public Debt, Loans and Advances and Inter-State Settlement ..	77,13,54,829	22,04,77,735	99,18,32, (f)	Taxes Share
Total ..	93,26,26,276	165,41,39,971	258,67,66,2	

(a) Excludes Rs. 2,382 met out of Contingency Fund during 1963-64 and remaining unrecouped before the close of that year.

(b) Includes an expenditure of Rs. 29,300 met from Contingency Fund during 1962-63 recouped to the Fund during 1963-64.

(c) Includes an expenditure of Rs. 12,93,000 met from Contingency Fund during year 1962-63 and recouped to the Fund during 1963-64.

(d) Excludes Rs. 43,62,088 met out of Contingency Fund during 1963-64 and remaining unrecouped before the close of that year.

(e) Includes an expenditure of Rs. 3,40,456 met from Contingency Fund during 1962-63 and recouped to the Fund during 1963-64.

(f) The figures have been arrived at as follows—

## O. Public Debt—

Floating Debt .. ..	48,11,20,058	..	48,11,20,058	IX.—LAN
Loans from the Central Government ..	25,53,00,316	..	25,53,00,316	Ordin
Other Loans .. ..	41,98,490	..	41,98,490	Sale I

## Q. Loans and Advances by State Governments—

Loans to Local Funds, Private Parties, etc. ..	..	21,80,64,844	21,80,64,844	Reco
Loans to Government servants .. ..	..	24,12,891	24,12,891	Rents

## R. Inter-State Settlement

.. ..	3,07,35,965	..	3,07,35,965	Reco
Total ..	77,13,54,829	22,04,77,735	99,18,32,56	Colle

Misc

Dedn

STATEMENT NO. 11.—DETAILED ACCOUNT OF REVENUE  
BY MINOR HEADS

Total Rs.	Heads	Actuals for 1963-64
5,71,18,1		
b) (c)	<b>Taxes, Duties and other Principal Heads of Revenue—</b>	
3,78,15,1	<b>IV.—TAXES ON INCOME OTHER THAN CORPORATION TAX—</b>	Rs.
(e)	Taxes on agricultural income .. .. .	23,132
9,18,32,	Share of net proceeds assigned to States .. .. .	9,22,00,512
(f)		
8,67,66,2	<b>Total</b>	<b>9,22,23,644</b>
unrecou	<b>V.—ESTATE DUTY—</b>	
962-63	<b>A. Estate Duty on Agricultural Land—</b>	
during	Share of net proceeds assigned to States .. .. .	3,12,000
aining 1	<b>B. Estate Duty on property other than Agricultural Land—</b>	
962-63 a	Share of net proceeds assigned to States .. .. .	33,45,000
	<b>Total</b>	<b>36,57,000</b>
11,20,05	<b>IX.—LAND REVENUE—</b>	
53,00,31	Ordinary revenue .. .. .	18,90,07,859
41,98,49	Sale proceeds of waste lands and redemption of land tax .. .. .	75,004
30,64,84	Recoveries on account of survey and settlement charges .. .. .	27,01,165
4,12,85	Rents, etc., of fisheries .. .. .	4,18,828
7,35,96	Recoveries of overpayments .. .. .	1,55,521
8,32,56	Collection of payments for services rendered .. .. .	10,08,715
	Miscellaneous .. .. .	1,63,89,840
	<b>Deduct—Refunds</b> .. .. .	<b>—79,89,882</b>
	<b>Total</b>	<b>20,17,67,050</b>

STATEMENT NO. 11.—DETAILED ACCOUNT OF REVENUE  
BY MINOR HEADS—(Contd.)

Heads	Actuals for 1963-64
Rs.	Taxes, Duties and Other Principal Heads of Revenue—(Contd.)
<b>A. Taxes, Duties and Other Principal Heads of Revenue—(Contd.)</b>	
<b>X.—STATE EXCISE DUTIES—</b>	
Country spirits .. .. .	82,80,210
Country fermented liquor .. .. .	8,37,53,701
Malt liquors .. .. .	10,08,32
Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits) .. .. .	52,99,61
Receipts from commercial spirits, including denatured spirits and medicated wines .. .. .	8,59,93
Opium .. .. .	88,66
Duties on medicinal and toilet preparations containing alcohol, opium, etc. .. .. .	19,55,22
Hemp and other drugs .. .. .	36,304
Receipts from distilleries .. .. .	38,34,536
Fines, confiscations and miscellaneous .. .. .	1,36,97,311
Recoveries of overpayments .. .. .	60,939
Collection of payments for services rendered .. .. .	1,15,744
<i>Deduct—Refunds</i> .. .. .	-3,58,963
<b>Total</b> .. .. .	<b>11,86,31,555</b>
<b>XI.—TAXES ON VEHICLES—</b>	
Receipts under the Indian Motor Vehicles Act .. .. .	51,87,786
Receipts under the Provincial Motor Vehicles Taxation Act .. .. .	6,31,80,400
Other receipts .. .. .	3,41,095
<i>Deduct—Refunds</i> .. .. .	-5,91,888
<b>Total</b> .. .. .	<b>6,81,17,393</b>

STATEMENT

Taxes, Duties and Other Principal Heads of Revenue—(Contd.)

XII.—SALES

Receipts

Receipts

Licence

Miscellaneous

*Deduct—*

III.—OTHER

A. Taxes

Amusement

Betting

Entertainment

*Deduct—*

B. Electric

Fees on

the electric

Other receipts

*Deduct—*

D. Other

Miscellaneous

*Deduct—*

STATEMENT NO. 11.—DETAILED ACCOUNT OF REVENUE  
BY MINOR HEADS—(Contd.)

Actuals for 1963-64	Heads	Actuals for 1963-64
Rs.	<b>Taxes, Duties and other Principal Heads of Revenue—(Contd.)</b>	Rs.
	<b>XII.—SALES TAX—</b>	
2,80,210	Receipts under the Central Sales Tax Act .. .. .	1,11,87,052
7,53,707	Receipts under State Sales Tax Act .. .. .	18,16,63,273
0,08,32	Licence fees .. .. .	7,73,542
2,99,61	Miscellaneous .. .. .	12,62,896
8,59,93	Deduct—Refunds .. .. .	—45,46,373
88,66	<b>Total</b> .. .. .	<b>19,03,40,390</b>
	<b>III.—OTHER TAXES AND DUTIES—</b>	
9,55,22	<b>A. Taxes on Luxuries including taxes on Entertainments, Amusements, Betting and Gambling—</b>	
36,304	Betting Tax .. .. .	54,920
8,34,536	Entertainment Tax .. .. .	1,41,81,222
6,97,311	Deduct—Refunds .. .. .	—3,090
60,939	<b>Total</b> .. .. .	<b>1,42,33,052</b>
1,15,744	<b>B. Electricity Duties—</b>	
3,58,963	Fees under the Indian Electricity Rules, 1922, and fees for the electrical inspection of cinemas .. .. .	1,92,621
6,31,555	Other receipts .. .. .	42,030
	Deduct—Refunds .. .. .	—2,019
1,87,786	<b>Total</b> .. .. .	<b>2,32,632</b>
1,80,400	<b>D. Other Items—</b>	
3,41,095	Miscellaneous .. .. .	15,407
5,91,888	Deduct—Refunds .. .. .	—176
1,17,391	<b>Total</b> .. .. .	<b>15,231</b>
	<b>Grand Total</b> .. .. .	<b>1,44,80,915</b>

STATEMENT NO. 11.—DETAILED ACCOUNT OF REVENUE  
BY MINOR HEADS—(Contd.)

STATEMENT

Heads	Actuals for 1963-64	Debt Se XVI.—IN
<b>A. Taxes, Duties and other Principal Heads of Revenue—(Concl'd.)</b>		
<b>XIV.—STAMPS—</b>		
<b>A. Non-Judicial—</b>		
Sale of stamps .. .. .	4,00,26	B. Int Inter
<i>Deduct—</i> Payments to local bodies of net proceeds and duty levied by them on transfer of property .. .. .	-1,73,97	C. Ot Inter
Duty on impressing documents .. .. .	95	Inter
Fines and penalties .. .. .	1,10	Inter
Miscellaneous .. .. .	1,04	Inter
<i>Deduct—</i> Refunds .. .. .	-2,04	cor
<b>Total</b> ..	<b>2,27,33</b>	Misc
<b>B. Judicial—</b>		
<b>(i) Court Fees—</b>		
Court fees realised in stamps .. .. .	1,03,75	Dedu
<b>(ii) Other Receipts—</b>		
Sale of stamps .. .. .	5,23	—Adminis
Fines and penalties .. .. .	12	XVII.—A
Miscellaneous .. .. .	..	Sale p
<i>Deduct—</i> Refunds .. .. .	-52	Court
<b>Total</b> ..	<b>1,08,59</b>	Gener
<b>Grand Total</b> ..	<b>3,35,93</b>	Recei
<b>XV.—REGISTRATION FEES—</b>		
Fees for registering documents .. .. .	91,81	Misce
Fees for copies of registered documents .. .. .	1,09	Misce
Miscellaneous .. .. .	29,23	Recov
<i>Deduct—</i> Refunds .. .. .	-69	Collec
<b>Total</b> ..	<b>1,21,44</b>	Dedu
<b>Total, A. Taxes, Duties and Other Principal Heads of Revenue</b> .. .. .	<b>73,49,56</b>	

STATEMENT NO. II.—DETAILED ACCOUNT OF REVENUE BY  
BY MINOR HEADS—(Contd.)

Actuals for 1963-64.	Heads	Actuals for 1963-64
Rs.		Rs.
	<b>Debt Services—</b>	
	<b>XVI.—INTEREST—</b>	
	<i>B. Interest from Commercial Departments—</i>	
4,00,26	Interest received from Commercial Departments ..	9,90,89,990
	<i>C. Other Interest Receipts—</i>	
1,73,97	Interest on loans and advances by the State Governments ..	3,56,99,657
95	Interest realised on investments of Cash Balances ..	2,53,792
1,10	Interest on arrears of Revenue .. ..	1,78,985
1,04	Interest portion of equated payments on account of	
-2,04	commuted value of pensions .. ..	1,65,000
2,27,33	Miscellaneous .. ..	21,52,861
	<i>Deduct—Refunds</i> .. ..	-37,614
	<b>Total</b> ..	<u>13,75,02,671</u>
1,03,75	<b>Total, B. Debt Services</b> ..	<u>13,75,02,671</u>
	<b>Administrative Services—</b>	
5,23,	<b>12. XVII.—ADMINISTRATION OF JUSTICE—</b>	
	Sale proceeds of unclaimed and escheated property ..	1,09,219
-52,	Court fees realised in cash .. ..	1,72,935
08,59,	General fees, fines and forfeitures .. ..	46,18,880
35,93,	Receipts of the Official Assignee .. ..	12,376
	Miscellaneous fees and fines .. ..	1,05,272
91,81	Miscellaneous .. ..	1,93,377
1,09,	Recoveries of overpayments .. ..	20,741
29,23,	Collection of payments for services rendered .. ..	59,962
-69,	<i>Deduct—Refunds</i> .. ..	-1,68,705
21,44,	<b>Total</b> ..	<u>51,24,057</u>

STATEMENT NO. 11.—DETAILED ACCOUNT OF REVENUE STATE  
BY MINOR HEADS—(Contd.)

Heads	Actuals, 1963-6	
C.—Administrative Services—(Concl'd.)	Rs.	Social a
XVIII.—JAILS—		XII.—Er
Jails .. .. .	29	A.—Uni
Jail manufactures .. .. .	5,72,	Fees,
Recoveries of overpayments .. .. .	3,	Fees,
Collection of payments for services rendered .. .. .	-----	B.—Sec
Total .. .. .	6,05	Fees,
XIX.—POLICE—		C.—Pri
Contribution for Railway Police .. .. .	7,86,	Fees,
Police supplied to public departments, private companies and persons .. .. .	28,	D.—Spe
Receipts and recoveries on account of Presidency Police .. .. .	3,90,	Fees a
Fees, fines and forfeitures .. .. .	1,06,	E.—Gen
Recoveries of overpayments .. .. .	2,46,	Contr
Collection of payments for services rendered .. .. .	45,	Recov
Miscellaneous .. .. .	7,35,2	Collec
Deduct—Refunds .. .. .	—29,3	Misce
Total .. .. .	23,09,0	Dedu
XX.—SUPPLIES AND DISPOSALS—		
Other miscellaneous receipts .. .. .	38,33,	XIII.—M
Deduct—Refunds .. .. .	—11,	Fees,
Total .. .. .	38,22,	Hosp
XXI.—MISCELLANEOUS DEPARTMENTS—		Ment
Examination fees .. .. .	22,25,	Sale c
Administration of Indian Partnership Act, 1932 .. .. .	19,	Recov
Fire Services .. .. .	1,62,	Collec
Miscellaneous .. .. .	92,	Misce
Deduct—Refunds .. .. .	—78,2	Dedu
Total .. .. .	24,21,7	
Total, C. Administrative Services .. .. .	-----	
	1,42,82,5	

STATEMENT NO. 11.—DETAILED ACCOUNT OF REVENUE  
BY MINOR HEADS—(Contd.)

Actuals 1963-6	Heads	Actuals for 1963-64
Rs.		Rs.
	<b>-Social and Developmental Services—</b>	
	<b>XII.—EDUCATION—</b>	
	<b>A.—University—</b>	
29		
5,72,	Fees, Government Arts Colleges .. .. .	12,43,755
3,	Fees, Government Professional Colleges .. .. .	5,26,301
	<b>B.—Secondary—</b>	
6,05	Fees, Government Secondary Schools .. .. .	8,52,432
	<b>C.—Primary—</b>	
7,86,	Fees, Government Primary Schools .. .. .	43,169
	<b>D.—Special—</b>	
28,		
3,90,	Fees and other receipts, Government Special Schools .. .. .	11,44,242
	<b>E.—General—</b>	
1,06,		
2,46,	Contributions .. .. .	1,834
45,	Recoveries of overpayments .. .. .	11,47,863
7,35,2	Collection of payments for services rendered .. .. .	5,07,978
—29,3	Miscellaneous .. .. .	12,76,809
23,09,0	<b>Deduct—Refunds .. .. .</b>	<b>—36,464</b>
	<b>Total .. .. .</b>	<b>67,07,919</b>
	<b>XIII.—MEDICAL—</b>	
38,33,		
—11,	Fees, medical schools and colleges .. .. .	10,70,227
38,22,	Hospital receipts .. .. .	7,86,621
	Mental hospital receipts .. .. .	10,353
22,25,	Sale of medicines .. .. .	28,506
19,	Recoveries of overpayments .. .. .	1,04,411
1,62,	Collection of payments for services rendered .. .. .	1,04,705
92,	Miscellaneous .. .. .	32,95,303
—78,2	<b>Deduct—Refunds .. .. .</b>	<b>—1,82,437</b>
24,21,7	<b>Total .. .. .</b>	<b>52,17,689</b>
42,82,5		

STATEMENT NO. 11.—DETAILED ACCOUNT OF REVENUE  
BY MINOR HEADS—(Contd.)

Heads	Actual 1965
<b>D.—Social and Developmental Services—(Contd.)</b>	
<b>XXIV.—PUBLIC HEALTH—</b>	
Sale proceeds of sera and vaccines, etc. .. .. .	.. .. .
Contributions .. .. .	.. .. .
Recoveries of overpayments .. .. .	1, .. .. .
Collection of payments for services rendered .. .. .	.. .. .
Miscellaneous .. .. .	24, .. .. .
<i>Deduct—Refunds</i> .. .. .	—15, .. .. .
<b>Total</b> .. .. .	<b>10, .. .. .</b>
<b>XXV.—AGRICULTURE—</b>	
Agricultural receipts .. .. .	79, .. .. .
Fisheries .. .. .	16, .. .. .
Recoveries of overpayments .. .. .	5, .. .. .
Collection of payments for services rendered .. .. .	1, .. .. .
Transfer from the Deposit Accounts of Grants made by other Governments, Local Funds or other outside bodies .. .. .	3,8 .. .. .
<i>Deduct—Refunds</i> .. .. .	—1,8 .. .. .
<b>Total</b> .. .. .	<b>1,05,0 .. .. .</b>
<b>XXVII.—ANIMAL HUSBANDRY—</b>	
Fees, veterinary colleges and schools .. .. .	6, .. .. .
Other receipts .. .. .	23,8 .. .. .
Collection of payments for services rendered .. .. .	.. .. .
<i>Deduct—Refunds—</i> .. .. .	.. .. .
<b>Total</b> .. .. .	<b>24,4 .. .. .</b>
<b>XXVIII.—CO-OPERATION—</b>	
Audit fees .. .. .	3,19 .. .. .
Miscellaneous .. .. .	18,14 .. .. .
<i>Deduct—Refunds</i> .. .. .	—22 .. .. .
<b>Total</b> .. .. .	<b>21,11 .. .. .</b>

STATEMENT  
I—So  
cial and I  
XXII  
A. X.—INDU  
Industries  
Cottage a  
Recoverie  
B. Collectio  
*Deduct*  
XI.—COM  
EX  
DI  
Commun  
E.—Commun  
*Deduct—*  
—National  
National  
*Deduct—*  
—Local De  
Local D  
D.—General  
Miscella  
XXXII.—Mi  
C  
Labour  
Sales of  
Fees for  
Miscella  
*Deduct—*  
Total, I

REVENUE

STATEMENT NO. II.—DETAILED ACCOUNT OF REVENUE  
BY MINOR HEADS—(Contd.)

Actual 1965	Heads	Actuals for 1963-64
		Rs.
	<b>Social and Developmental Services—(Concl'd.)</b>	
	<b>XII</b>	
	<b>X.—INDUSTRIES—</b>	
	<b>A. Industries</b>	
	Industries .. .. .	1,35,95,775
1,	Cottage and small scale industries .. .. .	14,84,788
	Recoveries of overpayments .. .. .	14,214
24,	<b>B. Collection of payments for services rendered</b> .. .. .	11,155
—15,	<i>Deduct—Refunds</i> .. .. .	—22,589
10,	<b>Total</b> .. .. .	1,50,83,343
	<b>XI.—COMMUNITY DEVELOPMENT PROJECTS, NATIONAL EXTENSION SERVICE AND LOCAL DEVELOPMENT WORKS—</b>	
79,	<b>D. Community Development Projects—</b>	
16,	<i>Community Development Projects—</i>	
5,	<b>E. Community Development Projects</b> .. .. .	15,56,707
1,	<i>Deduct—Refunds</i> .. .. .	—18,183
	<i>National Extension Service—</i>	
3,8	National Extension Service .. .. .	21,453
—1,8	<i>Deduct—Refunds</i> .. .. .	—16
1,05,0	<i>Local Development Works—</i>	
	Local Development Works .. .. .	2,52,936
6,	<b>D.—General—</b>	
23,8	Miscellaneous .. .. .	2,723
	<b>Total</b> .. .. .	18,15,620
	<b>—XXXII.—MISCELLANEOUS SOCIAL AND DEVELOPMENTAL ORGANISATIONS—</b>	
24,4,	Labour and employment .. .. .	5,54,682
	Sales of stores and materials .. .. .	2,827
3,19	Fees for the inspection of steam boilers .. .. .	1,09,036
18,14,	Miscellaneous .. .. .	39,23,231
—22,	<i>Deduct—Refunds</i> .. .. .	—10,231
21,11	<b>Total</b> .. .. .	45,79,545
	<b>Total, D.—Social and Developmental Services</b> .. .. .	4,95,38,449

STATEMENT NO. 11.—DETAILED ACCOUNT OF REVENUE STATEMENT  
BY MINOR HEADS—(Contd.)

Heads	Actual 1962	
<b>E.—Multipurpose River Schemes, Irrigation and Electricity Schemes—</b>		Multipurpose River Schemes—(Contd.)
<b>XXXIV.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—(COMMERCIAL)—</b>		IRRIGATION AND DRAINAGE WORKS, Navigation, E
<b>A. Irrigation Works—</b>		(2) Unproductive
(1) Productive Works—		Direct Receipts—
Direct Receipts—		Navigation
Water-supply of towns .. .. .		Plantations
Sales of water .. .. .		Rents .. .
Plantations .. .. .		Miscellaneous
Other canal produce .. .. .		Deduct—Ref
Navigation .. .. .	2,8	
Rents .. .. .	4,1	
Fines .. .. .		
Recoveries of expenditure .. .. .		
Miscellaneous .. .. .		
Deduct—Refunds .. .. .	4,5	
Indirect Receipts—		
(b) Betterment Levy .. .. .		
Total, (1) Productive Works .. .. .	12,88	J.—IRRIGATION, WORKS—
(2) Unproductive Works—		Irrigation Wo
Direct Receipts—		Direct Receipts
Sales of water .. .. .		Sales of water
Plantations .. .. .	1,92	Plantations
Other canal produce .. .. .	4	Other canal p
Navigation .. .. .	5	Navigation
Rents .. .. .		Rents .. .
Fines .. .. .	1,16	Fines .. .
Recoveries of expenditure .. .. .		Recoveries of
Miscellaneous .. .. .	17,	Miscellaneous
Deduct—Amount transferable to Mysore towards common works in Tungabhadra Project .. .. .	66,	Deduct—Ref
Total, (2) Unproductive Works .. .. .	-1,53,	
Total, A. Irrigation Works .. .. .	2,53,	
	15,41,	

REVENUE STATEMENT NO.11.—DETAILED ACCOUNT OF REVENUE  
BY MINOR HEADS—(Contd.)

Actual 1962	Heads				Actuals for 1963-64
					Rs.
	Multipurpose River Schemes, Irrigation and Electricity				
	Schemes—(Contd.)				
	—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—(COMMERCIAL)—(Concl'd.)				
	Navigation, Embankment and Drainage Works—				
	(2) Unproductive Works—				
	Direct Receipts—				
	Navigation	..	..	..	16,661
	Plantations	..	..	..	43,695
	Rents	..	..	..	4,576
2,8	Miscellaneous	..	..	..	2,246
4,7	Deduct—Refunds	..	..	..	—49
	Total, (2) Unproductive Works				67,129
	Total, B.—Navigation, Embankment and Drainage Works				67,129
	Grand Total				16,08,557
	J.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—(NON-COMMERCIAL)—				
12,88	Irrigation Works—				
	Direct Receipts—				
	Sales of water	..	..	..	17,753
1,92	Plantations	..	..	..	6,130
4	Other canal produce	..	..	..	369
5	Navigation	..	..	..	3,017
1,16	Rents	..	..	..	29,925
	Fines	..	..	..	1,030
17,	Recoveries of expenditure	..	..	..	1,04,304
66,	Miscellaneous	..	..	..	4,06,012
—1,53,	Deduct—Refunds	..	..	..	—11,347
	Total, A. Irrigation Works				5,57,193
2,53,	Grand Total				5,57,193
15,41,					

STATEMENT NO. 11.—DETAILED ACCOUNT OF REVENUE STATEMENT NO.  
BY MINOR HEADS—(Contd.)

Heads	Accl	
<b>E.—Multipurpose River Schemes, Irrigation and Electricity Schemes—(Concl'd.)</b>	1	Miscellaneous—
<b>XXXVI.—ELECTRICITY SCHEMES—</b>		CONTRIBUTION AND OTHER
<b>A. Hydro-Electric Schemes—</b>		Contribution for p
1. Machkund Hydro-Electric Scheme— (Joint Scheme)—		Miscellaneous
Sale of power .. .. .	1,2	educt—Refunds
Miscellaneous .. .. .	..	
Total, Machkund Hydro-Electric Scheme (Joint Scheme) .. .. .	1,2	
2. Tungabhadra Hydro-Electric Scheme (under the control of Tungabhadra Board)—		STATIONERY AND
Sale of power .. .. .	40	tionery receipts
Miscellaneous .. .. .	..	ile of Gazettes an
Total, Tungabhadra Hydro-Electric Scheme (under the control of Tungabhadra Board) ..	4	ther press receipt
Total, A. Hydro-Electric Schemes ..	1,64	educt—Refunds
<b>B. Thermo-Electric Schemes—</b>		
1. Telangana Hydro-Thermal Area—		FOREST—
Miscellaneous .. .. .	..	lumber and other p
Total, Telangana Hydro-Thermal Area ..	..	Government Ag
Total, B. Thermo-Electric Schemes ..	..	
Grand Total ..	1,64	
Total, E.—Multipurpose River Schemes, Irrigation and Electricity Schemes ..	1,86	
<b>F.—Public Works (including Roads) and Schemes of Miscellaneous Public Improvements—</b>		lumber and other p
Rents .. .. .	19	consumers or pu
Ferry receipts .. .. .	2	rift and waif woo
Receipts from workshops .. .. .	7	Revenue from fore
Recoveries of expenditure .. .. .	24	Miscellaneous
Miscellaneous .. .. .	38	
Deduct—Refunds .. .. .	..	Deduct—Refunds
Total ..	91	
Total, F.—Public Works (including Roads) and Schemes of Miscellaneous Public Improvements ..	91	

STATEMENT NO. 11.—DETAILED ACCOUNT OF REVENUE  
BY MINOR HEADS—(Contd.)

Actuals for 1963-64	Heads	Actuals for 1963-64
		Rs.
	Miscellaneous—	
	— CONTRIBUTIONS AND RECOVERIES TOWARDS PENSIONS AND OTHER RETIREMENT BENEFITS—	
	Contribution for pensions and gratuities .. .. .	20,10,134
1,2	Miscellaneous .. .. .	50,79,154
	Deduct—Refunds .. .. .	—4,336
1,2	Total .. .. .	70,84,952
	— STATIONERY AND PRINTING—	
40	Stationery receipts .. .. .	64,169
4	Sale of Gazettes and other Government Publications .. .. .	4,76,301
1,64	Other press receipts .. .. .	3,50,051
	Deduct—Refunds .. .. .	—6,248
	Total .. .. .	8,84,273
	— FOREST—	
1,64	Timber and other produce removed from the forests by Government Agency .. .. .	53,31,223
19,	Timber and other produce removed from the forests by consumers or purchasers .. .. .	3,41,70,958
2,	Drift and waif wood and confiscated forest produce .. .. .	1,93,601
7,	Revenue from forests not managed by Government .. .. .	1,38,899
24,	Miscellaneous .. .. .	25,19,861
38,	Deduct—Refunds .. .. .	—56,413
91,	Total .. .. .	4,22,93,129
91,		



STATEMENT NO. 11.—DETAILED ACCOUNT OF REVENUE  
BY MINOR HEADS—(Contd.)

A	Heads	Actuals for 1963-64
	<b>Contributions and Miscellaneous Adjustments—</b>	Rs.
	<b>—STATES' SHARE OF UNION EXCISE DUTIES—</b>	
..	States' share of Union Excise Duties .. ..	7,60,04,000
..	States' share of Union Excise Duties under the Additional Duties of Excise (Goods of special importance) Act, 1957	3,15,84,000
..	Total ..	<u>10,75,88,000</u>
..	<b>GRANTS-IN-AID FROM CENTRAL GOVERNMENT—</b>	
..	<b>—Statutory Grants-in-Aid—</b>	
..	Grants under Article 275 of the Constitution .. ..	9,84,39,000
..	Total, A.—Statutory Grants-in-Aid ..	<u>9,84,39,000</u>
..	<b>—Other Grants-in-Aid—</b>	
..	Miscellaneous Departments .. ..	30,34,893
..	Education .. ..	1,59,11,264
..	Medical .. ..	19,72,400
..	Public Health .. ..	2,05,11,350
..	Agriculture .. ..	1,47,90,736
34	Animal Husbandry .. ..	11,36,500
52	Co-operation .. ..	20,33,000
..	Industries .. ..	10,31,890
..	Community Development Projects, National Extension Service and Local Development Works .. ..	2,34,35,629
64	Miscellaneous Social and Developmental Organisations ..	3,36,186
..	1,3 Public Works .. ..	15,80,000
..	Forest .. ..	18,58,500
71	<b>aneous—</b>	
34	Grants in lieu of tax on railway passenger fares ..	1,11,00,000
88	Welfare of backward classes .. ..	54,20,700
..	Miscellaneous .. ..	13,37,308
..	Grants for development .. ..	1,02,97,500
..	Deduct—Refunds .. ..	-21,747
..	Total, B.—Other Grants-in-Aid ..	<u>11,57,66,109</u>
..	Grand Total ..	<u>21,42,05,109</u>

STATEMENT NO. 11.—DETAILED ACCOUNT OF REVENUE  
BY MINOR HEADS—(Concl'd.)

<i>Heads</i>	<i>Actual</i> 190
<b>J.—Contributions and Miscellaneous Adjustments—(Concl'd.)</b>	
LVII.—MISCELLANEOUS ADJUSTMENTS BETWEEN CENTRAL AND STATE GOVERNMENTS—	
Contributions from the Central Government on account of administration of the Petroleum and the Explosives Act ..	
Contributions from the Central Government on account of administration of the Indian Arms Act .. ..	1.
Contributions from the Central Government on account of administration of the Rice Milling Industry (Regulation) Act .. .. .	3
Total ..	4
LVIII.—DIVIDENDS FROM COMMERCIAL AND OTHER UNDERTAKINGS—	
Other Commercial undertakings .. .. .	68
Total ..	68
LIX.—OTHER MISCELLANEOUS CONTRIBUTIONS AND ASSIGNMENTS ..	
Total, Other Miscellaneous Contributions and Assignments ..	
Total, J. Contributions and Miscellaneous Adjustments ..	32,89
Total, Revenue ..	136,35

STATEME  
EXP

OF REVENUE

Actual  
190

L AND

ount of  
Act ..

ount of  
.. 1,

ount of  
(ulation)

.. 5

al ..

TAKINGS—

.. 68

1' .. 68

ENTS ..

ments..

its .. 32,89

.. 136,35

STATEMENT No. 12—DETAILED ACCOUNT OF  
EXPENDITURE BY MINOR HEADS

M  
P  
F  
C  
M  
T

## STATEMENT NO. 12.—DETAILED ACCOUNTURE BY MIN

Head of Account	ACTUAL		
	NON-PLAN		
	Charged	Voted	Voted
(1)	(2)	(3)	(5)
	Rs.	Rs.	Rs.
<b>A.—Collection of Taxes, Duties and Other Principal Revenues—</b>			
<b>9.—LAND REVENUE—</b>			
Charges of administration .. .. .	..	..	3,02,463
Charges on account of land revenue collections ..	..	..	..
Charges on account of fishery collections .. ..	..	..	..
Survey, Settlement and Record operations .. ..	..	..	..
Land Records .. .. .	..	..	..
Total .. .. .	..	..	3,02,463
<b>10. STATES EXCISE DUTIES—</b>			
Superintendence .. .. .	..	..	..
District Executive Establishment .. .. .	..	11,794	..
Distilleries .. .. .	..	..	..
Cost of opium supplied to State Excise Department .. .. .	..	..	..
Total .. .. .	..	11,794	..
<b>11.—TAXES ON VEHICLES—</b>			
Inspection of motor vehicles .. .. .	..	..	..
Other charges .. .. .	..	8,100	..
Total .. .. .	..	8,100	..

(a) Excludes Rs. 49,000 met out of Contingency Fund during 1

upped before the c

## —DETAILED STATEMENT BY MINOR HEADS

ACTUAL			Total Non-Plan	Total Plan	Grand Total
NON-PLAN	PLAN				
Charged	Voted	Voted			
(2)	(3)	(5)	(6)	(7)	(8)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..		3,02,463	28,732	3,02,463	3,31,195
..		..	17,251	..	17,251
..		..	62,483	..	62,483
..		..	59,49,829	..	59,49,829
..		..	15,56,011	..	15,56,011
..		3,02,463	76,14,306	3,02,463	79,16,769
..	F	..	..	..	..
..	A	..	4,50,175	..	4,50,175
..	C	..	74,50,970	..	74,50,970
11,794	I	..	24,27,265	..	24,27,265
..	C	..	17,173	..	17,173
..	M	..	1,03,45,583	..	1,03,45,583
11,794	P	..	..	..	..
..	F	..	2,33,456	..	2,33,456
..	C	..	10,99,852	..	10,99,852
8,100		..	13,33,308	..	13,33,308
8,100		..	..	..	..

.. upped before the close of that year.

.. Fund during 1

STATEMENT NO. 12.—DETAILS OF REVENUE BY MINOR HEADS

Head of Account (1)	No.		Total Non-Paid (6) Rs.
	Charged (2) Rs.	Voted (5) Rs.	
<b>A.—Collection of Taxes, Duties and Other Principal Revenues—(Concl.)</b>			
<b>12.—SALES TAX—</b>			
Collection charges .. .. .	9,95	..	61,1
Total .. .. .	9,95	..	61,1
<b>13.—OTHER TAXES AND DUTIES—</b>			
Charges under the Electricity Acts .. .. .	..	..	3,
Total .. .. .	..	..	3,
<b>14.—STAMPS—</b>			
<i>A.—Non-Judicial—</i>			
Superintendence .. .. .	..	..	1
Charges for the sale of stamps .. .. .	..	..	9
Cost of stamps supplied from Central Stamp Stores .. .. .	..	..	..
<i>B.—Judicial—</i>			
Charges for the sale of stamps .. .. .	..	..	..
Cost of stamps supplied from Central Stamp Stores .. .. .	..	..	..
Total .. .. .	..	..	..
<b>15.—REGISTRATION FEES—</b>			
Superintendence .. .. .	..	..	..
District charges .. .. .	..	..	..
Total .. .. .	..	..	3,02,463 .. 2
<b>Total, A—Collection of Taxes, Duties and Other Principal Revenues .. .. .</b>	<b>29,84</b>		

MENT NO. 12.—DETAILS OF EXPENDITURE BY MINOR HEADS—(Contd.)

	No.		Total Non-Plan	Total Plan	Grand Total
	Charged	Voted	(6)	(7)	(8)
	(2) Rs.	(5) Rs.	Rs.	Rs.	Rs.
Principal					
..	9,95	..	61,13,746	..	61,13,746
Total	9,95	..	61,13,746	..	61,13,746
..	..	..	3,84,758	..	3,84,758
Total	..	..	3,84,758	..	3,84,758
..	..	..	1,45,233	..	1,45,233
..	..	..	9,98,122	..	9,98,122
Central Stamp	..	..	1,35,440	..	1,35,440
..	..	..	96,924	..	96,924
Central Stamp	..	..	90,216	..	90,216
Total	..	..	14,65,935	..	14,65,935
..	..	..	60,882	..	60,882
..	..	..	25,82,670	..	25,82,670
..	..	..	26,43,552	..	26,43,552
Total	..	..	3,02,463	2,99,01,188	3,02,463
Duties and	29,84	..	..	..	3,02,03,651

## STATEMENT NO. 12.—DETAILED PENDITURE BY MINOR

Head of Account (1)	ACT 54		
	NON-P	PLAN	
	Charged (2) Rs.	Charged (4) Rs.	Voted (5) Rs.
<b>B.—Debt Services—</b>			
16.—INTEREST ON DEBT AND OTHER OBLIGATIONS—			
A.—Interest on Public Debt and other Obligations—			
1. Interest on Ordinary Debt—			
(i) Debt raised in India—			
1. Interest on Permanent Loans—			
Contribution to Madras State on pre-partition loans .. .. .	13,78,800	..	..
4 per cent Andhra State Development Loan, 1967 .. .. .	21,40,800	..	..
4 per cent Andhra State Development Loan, 1968 .. .. .	27,27,000	..	..
4 per cent Andhra Pradesh State Development Loan, 1969 .. .. .	38,88,000	..	..
4 1/4 per cent Andhra Pradesh State Development Loan, 1970 .. .. .	22,94,000	..	..
4 per cent Andhra Pradesh State Development Loan, 1971 .. .. .	26,31,000	..	..
4 1/4 per cent Andhra Pradesh State Development Loan, 1972 .. .. .	46,97,000	..	..
4 1/2 per cent Andhra Pradesh State Development Loan, 1974 .. .. .	50,74,000	..	..
Interest on old Railway shares .. .. .	1,06,000	..	..
2. Discount on loans .. .. .	..	..	..
3. Floating Loans—			
Interest on Ways and Means Advances .. .. .	7,57,000	..	..
Interest on Other Floating Loans .. .. .	76,000	..	..
4. Other Items—			
Management of Debt .. .. .	53,400	..	..
Expenditure connected with the issue of new loans and sale of securities held in the Cash Balance Investment Account .. .. .	91,100	..	..
Miscellaneous .. .. .	1,000	..	..
5. Interest on other loans .. .. .	29,46,200	..	..

12.—DETAILED EXPENDITURE BY MINOR HEADS—(Contd.)

	ACT 54		Total Non-Plan	Total Plan	Grand Total
	NON-PLAN	PLAN			
	Charged (2) Rs.	Charged (4) Rs.			
pre-	13,78,863	..	13,78,863	..	13,78,863
nt	21,40,863	..	21,40,863	..	21,40,863
loan,	27,27,290	..	27,27,290	..	27,27,290
elop-	38,88,253	..	38,88,253	..	38,88,253
Deve-	22,94,453	..	22,94,453	..	22,94,453
velop-	26,31,286	..	26,31,286	..	26,31,286
Deve-	46,97,740	..	46,97,740	..	46,97,740
Deve-	50,74,772	..	50,74,772	..	50,74,772
..	1,06,691	..	1,06,691	..	1,06,691
..	325	..	325	..	325
..	7,57,611	..	7,57,611	..	7,57,611
es	76,574	..	76,574	..	76,574
..	53,421	..	53,421	..	53,421
..	91,162	..	91,162	..	91,162
ssue of	1,088	..	1,088	..	1,088
held in	29,46,273	..	29,46,273	..	29,46,273
ount	1,088	..	1,088	..	1,088
..	29,46,273	..	29,46,273	..	29,46,273

## STATEMENT NO. 12.—DETAILED ACCOUNT OF EXPENDITURE BY

Head of Account (1)	ACTUALS		
	NON-PLAN		PLAN
	Charged (2) Rs.	Voted (3) Rs.	Voted (5) Rs.
<b>E.—Debt Services—(Concl'd.)</b>			
<b>16.—INTEREST ON DEBT AND OTHER OBLIGATIONS—(Concl'd.)</b>			
<b>A.—Interest on Public Debt and other Obligations—</b>			
1. Interest on Ordinary Debt—			
(i) Debt raised in India—			
2. Interest on Unfunded Debt—			
1. Special Loans	79,898		
Interest on other special loans			
5. State Provident Funds—	21,50,902		
Interest on General Provident Fund			
Interest on Indian Civil Service Provident Fund	27,310		
Interest on Indian Civil Service (Non-European Members) Provident Fund	22,821		
Interest on All-India Service Provident Fund	73,196		
Interest on Contributory Provident Funds	7,89,366		
Interest on Contributory Provident Pension Fund	26		
6. Special Deposit Accounts—			
Interest on Andhra Pradesh State Life Insurance Fund	10,45,367		
Interest on Andhra Pradesh Family Pension Fund of Class IV Government Servants	68,700		
3. Interest on Other Obligations—	2,67,326		
Miscellaneous			
<b>B.—Interest on Inter-Government Debt—</b>			
Interest on loans taken from the Central Government	9,57,86,497		
<b>C.—Interest on Reserve Funds, etc.—</b>			
Interest on Deposits of Depreciation Reserves of Government Commercial Undertakings	1,71,600		
Total	12,93,49,674		
<b>17.—APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT—</b>			
Sinking Funds	2,43,25,000		
Total	2,43,25,000		
Total, B.—Debt Services	15,36,74,674		

DETAILED ACCOUNTS OF EXPENDITURE BY MINOR HEADS—(Contd.)

ACTUALS		Total Non-Plan	Total Plan	Grand Total
NON-PLAN	PLAN			
Charged	Voted	(6)	(7)	(8)
(2)	(5)	Rs.	Rs.	Rs.
79,898	..	79,898	..	79,898
21,50,902	..	21,50,902	..	21,50,902
27,310	..	27,310	..	27,310
22,821	..	22,821	..	22,821
73,196	..	73,196	..	73,196
7,89,366	..	7,89,366	..	7,89,366
26	..	26	..	26
10,45,367	..	10,45,367	..	10,45,367
68,700	..	68,700	..	68,700
2,67,326	..	2,67,326	..	2,67,326
9,57,86,497	..	9,57,86,497	..	9,57,86,497
1,71,600	..	1,71,600	..	1,71,600
12,93,49,674	..	12,93,49,674	..	12,93,49,674
2,43,25,000	..	2,43,25,000	..	2,43,25,000
2,43,25,000	..	2,43,25,000	..	2,43,25,000
15,36,74,674	..	15,36,74,674	..	15,36,74,674

## STATEMENT NO. 12.—DETAILED ACNDITURE B

Head of Account (1)	ACTUALS		
	Charged (2) Rs.	NON-PLAN	PLAN
		V	Voted (5) Rs.
<b>C.—Administrative Services—</b>			
18.—PARLIAMENT, STATE AND UNION TERRITORY LEGISLATURES—			
B.—State Legislature—			
Legislative Council .. .. .	26,897	3	..
Legislative Assembly .. .. .	25,497	11	..
State Legislature Secretariat .. .. .	..	6	..
C.—Elections—			
Other election charges .. .. .	..	..	..
D.—Miscellaneous—			
Charges in England .. .. .	..	..	..
Total .. .. .	52,394	..	..
19.—GENERAL ADMINISTRATION—			
A.—Heads of States, Cabinet and Ministers—			
Emoluments and allowances of the Governor .. .. .	48,221	..	..
Secretariat staff of the Governor .. .. .	80,811	..	..
Staff and house-hold of Governor .. .. .	1,31,524	..	..
Entertainment and hospitality expenses .. .. .	29,949	..	..
Medical facilities to Governors, their family and staff .. .. .	31,022	..	..
Expenditure from contract allowances .. .. .	59,837	..	..
Tour expenses .. .. .	99,592	..	..
Ministers .. .. .	..	..	..

## O. 12.—DETAILED AUDITURE BY MINOR HEADS—(Contd.)

ACTUALS	NON-PLAN		Total Non-Plan	Total Plan	Grand Total
	Charged	PLAN			
	(2) Rs.	Voted (5) Rs.			
26,897	3	..	3,33,004	..	3,33,004
25,497	11	..	11,98,372	..	11,98,372
..	6	..	6,30,088	..	6,30,088
..		..	3,15,765	..	3,15,765
..		..	1,527	..	1,527
52,394		..	24,78,756	..	24,78,756
48,221	..	..	48,221	..	48,221
80,811	..	..	80,811	..	80,811
1,31,524	..	..	1,31,524	..	1,31,524
29,949	..	..	9,07,709	..	9,07,709
31,022	..	..	31,022	..	31,022
59,837	..	..	59,837	..	59,837
99,592	..	..	99,592	..	99,592
..	..	..	8,89,514	..	8,89,514

LEGISLATURES—