

MADHYA BHARAT

Notes relating to Statement II

(1) Central Excise

The expenditure shown as cost of collection of Central Excise duties against this item represents the total of the following :—

		(Rs. in lakhs)	
For cloth duties	0·58		}
For tobacco duties	0·70		
For other duties	2·50		
			As per allocation furnished by the Commissioner of Excise, Madhya Bharat.

(2) Opium

The entire expenditure in the Opium Department (Rs. 2·60 lakhs) is concerned with the cost of operation, management and control of cultivation and manufacture of opium. This is, therefore, shown against item ~~4~~(4).

(3) Income-tax

The cost of collection of the Industrial Profits Tax in Indore is Rs 0·22 lakhs ; the cost of collection of the new Income-tax proposed to be imposed is Rs. 3·0 lakhs. Both these are shown against item (3), the latter in brackets.

(4) Taxes on Stock exchange transactions

The expenditure shown against item (5) is booked in the Union's accounts under "Registration".

(5) National Highways

According to the information furnished by the Govt. of India, Ministry of Transport (Roads Organisation), the total mileage of roads eligible for declaration as National Highways in Madhya Bharat is 495 of which a mileage of 185 is already maintained by the Govt. of India under existing treaty arrangements. Accordingly, for the purposes of this Statement the cost of maintenance of only (495—185) or 310 miles has to be taken ; this has been computed at Rs. 3,000 a mile—the average all-India rate furnished by the Government of India, Ministry of Transport.

(6) Defence

The expenditure shown against item 3 excludes expenditure for non-I.S.F. units and establishments on a *very rough* estimate.

(7) Audit and Accounts

The Madhya Bharat Government desire that the Central Government should take over all Audit and Accounts functions in Madhya Bharat

just as in any "Province". The entire cost of their present Audit and Accounts organisation is shown against item 12.

(8) Salt

The cost of collection of salt revenue is negligible.

(9) Internal Customs

The cost of collection of internal customs duties shown against item 14 represents 44% of the over-all expenditure on the combined Customs and Excise Department; the amount so computed has then been reduced by Rs. 0.70 lakhs, representing cost of collection of tobacco duties accounted for separately.

(10) General

The over-all "economy" cut of 25% ordered by the Madhya Bharat Government has been ignored in computing the expenditure figures in Statement II.