

FINANCIAL DEPARTMENT

REVISED FINANCIAL STATEMENT FOR 1920-21.

C O N T E N T S.

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APPENDIX A.

STATEMENT SHOWING BY MAJOR HEADS THE ORDINARY AND SPECIAL OR NON-RECURRING PROVINCIAL REVENUE AND THE OPENING BALANCE AS ESTIMATED IN THE BUDGET FOR 1920-21.

[In thousands of rupees.]

Account of receipts.	Budget, 1920-21.	Ordinary.	Special.	Remarks.
I LAND REVENUE—				
Provincial share	2,41,70	2,20,55	(a) 21,15	(a) Collections of outstandings of previous years.
Alienations	94,41	94,41	...	
IV STAMPS	82,50	82,50	...	
V EXCISE	4,30,00	4,30,00	...	
VIII INCOME TAX	1,85,00	1,85,00	...	
IX FOREST	90,00	90,00	...	
X REGISTRATION	13,00	13,00	...	
XII INTEREST	17,70	12,70	5,00	
XVI-A LAW AND JUSTICE—				
Courts of Law	9,80	9,80	...	
XVI-B LAW AND JUSTICE—				
Jails	3,50	3,50	...	
XVII POLICE	1,23	1,23	...	
XVIII PORTS AND PILOTAGE	2,24	2,24	...	
XIX EDUCATION	6,05	6,05	...	(b) This is made up of—
XX-A MEDICAL	4,90	4,90	...	(i) 39,83 Unexpended balance of the Imperial assignments given since the year 1911-12 for recurring and non-recurring expenditure on education ;
XX-B SANITATION	19	19	...	(ii) 34,27 Unexpended balance of the Imperial assignments given since the year 1911-12 for recurring and non-recurring expenditure on sanitation ;
XXI-A AGRICULTURE	2,85	2,85	...	(iii) 4,51 Unexpended balance of the Imperial assignments made in 1918-19 and 1919-20 for non-recurring expenditure on agricultural education ;
XXI-B SCIENTIFIC AND MISCELLANEOUS DEPARTMENTS.	1,35	1,35	...	(iv) 22 Unexpended balance of the Imperial assignment made in 1917-18 from the wheat profits ;
XXII RECEIPTS IN AID OF SUPERANNUATION, ETC.	7,20	7,20	...	(v) 72 Unexpended balances of the Imperial assignments for non-recurring expenditure on medical relief (50), and on agricultural and allied objects (22).
XXIII STATIONERY AND PRINTING.	1,90	1,90	...	(vi) 2,00 Unexpended Imperial assignment made in 1919-20 for the School of Pottery, Bombay.
XXV MISCELLANEOUS	2,03	2,03	...	
XXIX IRRIGATION—				
Portion of Land Revenue due to Irrigation.	13,30	13,30	...	
IRRIGATION—MAJOR WORKS—				
Direct Receipts	10,02	10,02	..	
XXX IRRIGATION—MINOR WORKS.	1,95	1,95	...	
XXXI CIVIL WORKS—				
Civil Department	5	5	...	
Public Works Department.	6,50	6,50	...	
Transfers between Imperial and Provincial Revenues.	-57,92	-57,92	...	
Total	11,71,45	11,45,30	26,15	Total 81,55
Opening Balance	4,94,58	4,13,03	(b) 81,55	
Grand Total	16,66,03	15,58,33	1,07,70	

REVISED FINANCIAL STATEMENT OF THE
APPENDIX B.

STATEMENT SHOWING BY MAJOR HEADS THE RECURRING AND NON-RECURRING
PROVINCIAL EXPENDITURE PROVIDED IN THE BUDGET ESTIMATES FOR 1920-21.

[In thousands of rupees.]

Account of expenditure.	Budget, 1920-21.	Permanent recurring.	Fluctuating recurring.	Total recurring.	Non-recur- ring.
1	2		4	5	6
1 REFUNDS AND DRAWBACKS ...	18,40	...	14,14	14,14	4,26
2 ASSIGNMENTS AND COMPENSATIONS ...	1,11,79	1,11,56	6	1,11,62	17
3 LAND REVENUE ...	1,44,52	1,20,13	11,49	1,31,62	12,90
6 STAMPS ...	1,65	49	96	1,45	20
7 EXCISE ...	34,08	14,40	1,30	15,70	18,38
10 INCOME TAX ...	2,75	2,19	24	2,43	32
11 FOREST ...	54,77	22,55	22,13	44,68	10,09
12 REGISTRATION ...	5,07	4,16	87	5,03	4
13 INTEREST ON ORDINARY DEBT ...	15,06	6,00	9,06	15,06	...
18 GENERAL ADMINISTRATION ...	26,36	22,18	2,24	24,42	1,94
19-A LAW AND JUSTICE—					
Courts of Law ...	66,99	57,93	6,66	64,59	2,40
19-B LAW AND JUSTICE—					
Jails ...	23,81	5,75	13,46	19,21	4,60
20 POLICE ...	1,65,02	1,33,89	16,11	1,50,00	15,02
21 PORTS AND PILOTAGE ...	1,89	1,07	69	1,76	13
22 EDUCATION ...	1,48,80	1,09,11	28,51	1,37,62	11,18
24-A MEDICAL ...	51,39	19,12	10,39	29,51	21,88
24-B SANITATION ...	28,77	10,34	2,01	12,35	16,42
25 POLITICAL ...	6,23	5,18	79	5,97	26
26-A AGRICULTURE ...	29,31	10,33	9,06	19,39	9,92
26-B SCIENTIFIC AND MISCELLANEOUS DEPART- MENTS ...	11,37	6,58	64	7,22	4,15
29 SUPERANNUATION ALLOWANCES AND PENSIONS ...	46,21	44,67	95	45,62	59
30 STATIONERY AND PRINTING ...	19,80	3,02	15,33	18,35	1,45
32 MISCELLANEOUS ...	12,32	6,05	4,00	10,05	2,27
42 IRRIGATION—MAJOR WORKS—					
Working Expenses ...	9,32	7,60	85	8,45	87
Interest on Debt ...	15,20	15,20	...	15,20	...
43 IRRIGATION—MINOR WORKS—					
Civil Department ...	13	...	1	1	12
Public Works Department ...	24,38	15,68	6,85	22,53	1,85
45 CIVIL WORKS—					
Civil Department ...	17,20	15,93	7	16,00	1,20
Public Works Department ...	1,71,75	58,50	20,00	78,50	93,25
Total ...	12,64,34	8,29,61	1,98,87	10,28,48	2,35,86

NOTE 1.—The non-recurring expenditure shown in column 6 is inflated by the following items, which are covered by special receipts :—

7,74 for expenditure on education	} met from the grants made for the purpose from Imperial revenues.
5,00 for expenditure on sanitary objects	
50 for expenditure on medical relief	
4,95 for expenditure on agricultural objects	
2,00 for industrial education.	

20,19 Total.

The balance of non-recurring expenditure which is met from ordinary revenues amounts to 2,15,67.

NOTE 2.—Column 4 represents the minimum expenditure on account of items (like temporary establishments, plague allowance and contingencies) for which provision has to be made every year, but of which the amount varies from year to year. The lowest figure in the "Budget Estimate, 1920-21," "Revised Estimate, 1919-20," "Budget Estimate, 1919-20," and "Accounts, 1918-19," has generally been taken as the minimum recurring charge for each item, and the total of all such items is entered under column 4 against the major head concerned. The difference between the total budget provision for such items and the minimum recurring charge entered in column 4 is taken as non-recurring, and this, together with the provision for purely temporary objects, has been classed as non-recurring and entered in column 6. This method is adopted in the case of all major heads, except 29, *Superannuation Allowances and Pensions*, 42, *Irrigation—Major Works*, 43, *Irrigation—Minor Works (Public Works Department)* and 45, *Civil Works (Public Works Department)*. In the case of 29, *Superannuation Allowances and Pensions*, the provisions for gratuities and refunds are classed as fluctuating recurring, while all other items are treated as permanent recurring. The whole provision under 42, *Irrigation Major Works—Interest on Debt* is classed as permanent recurring. Under the heads 42, *Irrigation—Major Works—Working Expenses* and 43, *Irrigation—Minor Works (Public Works Department)*, the provision on account of ordinary repairs, establishments and tools and plant is classed as permanent recurring, the provision for special repairs and the minimum provision considered absolutely necessary for works in progress, new works, discretionary grants and reserve is classed as fluctuating recurring, and the balance is classed as non-recurring. Under the head 45, *Civil Works (Public Works Department)*, the provision on account of repairs, establishments and tools and plant is classed as permanent recurring, the minimum provision considered absolutely necessary for works in progress, new works, discretionary grants and reserve is classed as fluctuating recurring, and the balance is classed as non-recurring.