

BUDGET

GOVERNMENT OF INDIA, MARCH 1921.

PART I.

ACCOUNTS	1919-20
REVISED ESTIMATES	1920-21

CONTENTS.

	PAGES.
I.—GENERAL STATEMENT of the REVENUE and EXPENDITURE charged to REVENUE of the GOVERNMENT of INDIA, in INDIA and in ENGLAND	100—101
A.—STATEMENT of the REVENUE of INDIA, in INDIA and in ENGLAND	102—103
B.—STATEMENT of the EXPENDITURE charged to the REVENUES of INDIA, in INDIA and in ENGLAND	104—107
C.—STATEMENT of REVENUE, EXPENDITURE, and BALANCES of PROVINCIAL GOVERNMENTS	108
D.—ABSTRACT STATEMENT of the NET REVENUE and NET EXPENDITURE of the GOVERNMENT of INDIA, in INDIA and in ENGLAND	109

NOTE.—It may be explained for the information of Hon'ble Members that, in view of the revised financial arrangements with the provinces which come into effect from the 1st April 1921 and of the revised classification of account heads which is being introduced from that date, the Budget Statements have been prepared in two parts. Part I shows the revenue and expenditure of the Imperial and Provincial Governments together, under the existing financial arrangements and classification, according to the accounts for 1919-20 and the Budget and Revised estimates for 1920-21. Since the 1st April 1920 the accounts have been kept on the basis of £1=R10, while the actuals for 1919-20 and the Budget estimates for 1920-21 were prepared on the basis of £1=R15. For facility of comparison the latter have accordingly in Part I been recast on the basis of £1=R10.

Part II shows the Budget estimates of the Central Government's revenue and expenditure for 1921-22 under the new financial arrangements and classification, and to these figures have been added, for purposes of comparison, the approximate figures of the accounts for 1919-20 and the Revised estimates for 1920-21, as they would have stood if the new division of revenue and expenditure between the Central and Provincial Governments and the new classification had been in force in these years. Thus, the deficit of R18,76,66,000 shown in Statement I in Part II under the Revised estimate for 1920-21 represents the net deficit (after allowing for contributions from the provinces) which would have accrued in the Central Government's revenue account, if the new division of revenue and expenditure had been in force during the year.

A similar separate exhibition of debt, remittance and similar transactions is not necessary, and they are accordingly shown in Part II for all the three years, the accounts for 1919-20 being converted at £1=R15 as in the actual accounts for that year, and the Revised and Budget estimates at £1=R10.

I.—General Statement of the Revenue and Expenditure charged to

	For details, vide State- ment.	Accounts, 1919-1920.	Budget Estimate, 1920-1921.	Revised Estimate, 1920-1921.
		R	R	R
Revenue—				
Principal Heads of Revenue—				
Land Revenue	A	33,91,49,146	35,69,68,000	32,82,53,000
Opium	"	4,55,62,212	4,41,30,000	3,62,32,000
Salt	"	5,74,79,319	6,73,26,000	6,68,55,000
Stamps	"	10,91,17,665	11,26,12,000	11,28,27,000
Excise	"	19,25,94,029	20,51,10,000	20,28,52,000
Customs	"	22,48,32,802	25,51,45,000	33,55,36,000
Income Tax	"	23,20,78,443	17,03,57,000	21,00,20,000
Other Heads	"	7,43,94,289	7,75,46,000	7,93,18,000
TOTAL PRINCIPAL HEADS	...	1,27,52,07,905	1,28,96,94,000	1,37,18,98,000
Interest	A	5,05,86,915	4,67,74,000	3,69,75,000
Posts and Telegraphs	"	9,20,39,509	9,26,00,000	9,83,76,000
Mint	"	2,67,99,113	1,01,93,000	70,90,000
Receipts by Civil Departments	"	3,39,49,397	3,11,85,000	3,49,83,000
Miscellaneous	"	2,70,74,539	3,32,28,000	12,62,66,000
Railways: Net Receipts	"	31,83,58,664	32,56,03,000	26,32,87,000
Irrigation	"	8,74,93,023	8,91,78,000	9,29,75,000
Other Public Works	"	55,49,014	55,69,000	68,64,000
Military Receipts	"	3,90,52,245	2,14,02,000	3,37,02,000
TOTAL REVENUE	...	1,95,61,10,324	1,94,54,26,000	2,07,24,16,000
DEFICIT	...	23,65,28,825	...	11,14,33,000
TOTAL	...	2,19,26,39,149	1,94,54,26,000	2,18,38,49,000

D. DEWAR,
Auditor General.

DELHI,
FINANCE DEPARTMENT,
March 1, 1921.

Revenue, of the Government of India, in India and in England.

	For details, vide Statement.	Accounts, 1919-1920.	Budget Estimate, 1920-1921.	Revised Estimate, 1920-1921.
		₹	₹	₹
Expenditure—				
Direct Demands on the Revenues	B	118,28,87,332	20,45,91,000	22,16,57,000
Interest	"	11,51,64,408	9,52,57,000	11,65,11,000
Posts and Telegraphs	"	6,84,71,526	8,51,85,000	9,88,62,000
Mint	"	48,54,314	85,58,000	29,98,000
Salaries and Expenses of Civil Departments	"	88,33,99,992	41,99,72,000	44,88,13,000
Miscellaneous Civil Charges	"	8,33,12,688	11,12,08,000	12,41,72,000
Famine Relief and Insurance	"	1,70,75,926	1,50,00,000	1,50,00,000
Railways: Interest and Miscellaneous Charges	"	17,93,09,071	19,13,24,000	21,25,00,000
Irrigation	"	6,34,87,587	6,58,55,000	6,97,46,000
Other Public Works	"	10,63,71,544	13,62,96,000	12,18,54,000
Military Services	"	87,25,32,343	57,32,20,000	73,79,54,000
Appropriation from Revenue for meeting deficiency in Paper Currency Reserve.	"	...	8,75,00,000	...
Adjustment on account of the difference in exchange due to the adoption of the 2 shilling basis for conversion.	"	10,89,57,445		
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL	...	2,18,58,24,151	1,98,89,66,000	2,17,00,67,000
<i>Add—</i> Provincial Surpluses: that is, portion of allotments to Provincial Governments not spent by them in the year.	End of B	1,10,63,419	...	8,26,89,000
<i>Deduct—</i> Provincial Deficits: that is, portion of Provincial Expenditure defrayed from Provincial Balances.	"	42,53,421	6,16,65,000	6,89,07,000
TOTAL EXPENDITURE CHARGED TO REVENUE	...	2,19,26,39,149	1,92,73,01,000	2,18,38,49,000
SURPLUS	...	...	1,81,25,000	...
TOTAL	...	2,19,26,39,149	1,94,54,26,000	2,18,38,49,000

A. C. McWATERS,
Controller of the Currency.

E. M. COOK,
Secretary to the Government of India.

A.—Statement of the Revenue of

HEADS OF REVENUE.	ACCOUNTS, 1919-1920.					BUDGET	
	India.	England.	TOTAL.	DISTRIBUTION OF TOTAL BETWEEN		India.	England.
				Imperial.	Provincial.		
Principal Heads of Revenue—	R	R	R	R	R	R	R
I.—Land Revenue	33,91,48,146	...	33,91,48,146	16,49,08,039	17,42,41,107	35,69,68,000	...
II.—Opium	4,55,62,212	...	4,55,62,212	4,55,62,212	...	4,41,30,000	...
III.—Salt	5,74,79,319	...	5,74,79,319	5,74,79,319	...	6,73,28,000	...
IV.—Stamps	10,91,17,665	...	10,91,17,665	5,56,24,569	5,34,93,086	11,26,12,000	...
V.—Excise	19,25,94,029	...	19,25,94,029	5,51,71,756	13,74,22,273	20,51,10,000	...
VI.—Provincial Rates	5,34,730	...	5,34,730	1,994	5,32,736	5,70,000	...
VII.—Customs	22,48,32,802	...	22,48,32,802	22,48,32,802	...	25,51,45,000	...
VIII.—Income Tax	23,20,78,443	...	23,20,78,443	17,93,86,221	5,26,92,222	17,08,57,000	...
IX.—Forest	5,36,75,794	...	5,36,75,794	22,97,051	5,13,78,743	5,65,63,000	...
X.—Registration	1,08,54,940	...	1,08,54,940	1,49,832	1,07,05,108	1,11,79,000	...
XI.—Tributes from Indian States	93,28,825	...	93,28,825	93,28,825	...	92,44,000	...
TOTAL	1,27,52,07,905	...	1,27,52,07,905	79,47,42,620	48,04,65,285	1,28,96,94,000	...
XII.—Interest	2,01,61,405	3,04,25,510	5,05,86,915	4,52,06,741	53,80,174	1,98,54,000	2,69,20,000
XIII.—Posts and Telegraphs	9,19,95,299	44,210	9,20,39,509	9,20,39,509	...	9,22,75,000	3,25,000
XV.—Mint	2,67,98,523	590	2,67,99,113	2,67,99,113	...	1,01,93,000	...
Receipts by Civil Departments—							
XVI.—Law and Justice { Courts	72,56,946	...	72,56,946	4,20,313	68,36,633	69,70,000	...
{ Jails	64,13,865	...	64,13,865	12,70,354	51,43,511	59,80,000	...
XVII.—Police	34,84,092	...	34,84,092	11,64,677	23,19,415	21,00,000	...
XVIII.—Ports and Pilotage	20,97,934	...	20,92,934	...	20,92,934	22,60,000	...
XIX.—Education	48,59,933	...	48,59,933	1,11,363	47,48,570	49,05,000	...
XXA.—Medical	17,18,221	1,460	17,19,681	27,601	16,92,080	17,31,000	3,000
XXB.—Sanitation	6,97,830	...	6,97,830	2,46,321	4,51,509	6,16,000	...
XXIA.—Agriculture	28,55,095	...	28,55,095	4,02,308	24,52,787	28,51,000	...
XXIB.—Scientific and Miscellaneous Departments	45,57,821	11,300	45,69,021	2,35,815	43,33,206	37,56,000	13,000
TOTAL	3,39,86,737	12,660	3,39,49,397	98,78,752	3,00,70,645	3,11,69,000	16,000
Miscellaneous—							
XXII.—Receipts in aid of Superannuation, etc.	27,73,527	4,43,490	32,17,017	16,57,603	15,59,414	28,56,000	4,37,000
XXIII.—Stationery and Printing	19,90,165	...	19,90,165	8,42,675	11,47,590	20,18,000	...
XXIV.—Exchange . . . . .	...	...	...	...	...	...	...
XXV.—Miscellaneous	2,09,06,637	9,60,720	2,18,67,357	1,75,57,927	43,09,430	2,65,05,000	14,12,000
TOTAL	2,56,70,329	14,04,210	2,70,74,539	2,00,58,105	70,16,434	3,13,79,000	18,49,000
Railways—							
XXVI.—State Railways (Gross Receipts)	79,02,65,553	4,86,070	79,07,51,623	79,06,26,615	1,25,007	84,00,00,000	4,86,000
Deduct—Working Expenses	45,46,75,168	...	45,46,75,168	45,45,55,861	1,19,307	50,06,00,000	...
Surplus profits paid to Companies, etc.	2,00,92,140	...	2,00,92,140	2,00,92,140	...	1,60,00,000	...
Net Receipts	31,54,98,344	4,86,070	31,59,84,314	31,59,78,614	5,700	32,34,00,000	4,86,000
XXVIII.—Subsidised Companies (Government share of surplus profits and Repayment of advances of Interest)	1,93,470	21,80,880	23,74,350	23,74,350	...	1,67,000	15,50,000
TOTAL	31,56,91,714	26,66,950	31,83,58,664	31,83,52,964	5,700	32,35,67,000	20,36,000
Irrigation—							
XXIX.—Major Works: Direct Receipts	5,35,89,789	...	5,35,89,789	2,27,87,169	3,08,02,620	5,24,12,000	...
Portion of Land Revenue due to Irrigation	2,91,77,939	...	2,91,77,939	1,58,13,857	1,33,64,082	3,19,58,000	...
XXX.—Minor Works and Navigation	47,25,295	...	47,25,295	16,09,909	31,15,486	43,08,000	...
TOTAL	8,74,93,023	...	8,74,93,023	4,02,10,835	4,72,82,188	8,91,78,000	...
Other Public Works—							
XXXI.—Civil Works	55,49,014	...	55,49,014	10,02,927	45,46,087	55,69,000	...
Military Receipts—							
XXXII.—Army: Effective	2,94,18,603	25,39,950	3,19,58,553	3,19,58,553	...	1,39,61,000	23,70,000
Non-Effective	9,90,028	4,03,910	13,93,938	13,93,938	...	8,66,000	4,10,000
	3,04,08,631	29,43,860	3,33,52,491	3,33,52,491	...	1,48,27,000	27,80,000
XXXIII.—Marine	40,72,325	...	40,72,325	40,72,325	...	24,15,000	...
XXXIV.—Military Works	16,27,429	...	16,27,429	16,27,429	...	18,80,000	...
TOTAL	8,61,08,885	29,43,860	3,90,52,245	3,90,52,245	...	1,86,22,000	27,80,000
Transfers between Imperial and Provincial Revenues . . . . .	...	...	...	-2,86,95,014	+2,86,95,014	...	...
TOTAL REVENUE	1,91,86,12,934	3,74,97,990	1,95,61,10,324	1,35,26,48,797	60,34,61,527	1,91,15,00,000	3,99,26,000

India, in India and in England.

ESTIMATE, 1920-1921.			REVISED ESTIMATE, 1920-1921.					Increase + Decrease - as compared with Budget Estimate, 1920-1921.
TOTAL.	DISTRIBUTION OF TOTAL BETWEEN		India.	England.	TOTAL.	DISTRIBUTION OF TOTAL BETWEEN		
	Imperial.	Provincial.				Imperial.	Provincial.	
R	R	R	R	R	R	R	R	R
5,69,68,000	17,32,91,000	18,46,77,000	32,82,58,000	...	32,82,58,000	15,87,38,000	16,95,25,000	-2,87,10,000
4,41,36,000	4,41,36,000	...	3,62,32,000	...	3,62,32,000	3,62,32,000	...	-78,98,000
6,73,26,000	6,73,26,000	...	6,68,55,000	...	6,68,55,000	6,68,55,000	...	-4,71,000
1,26,12,000	5,74,21,000	5,51,91,000	11,24,27,000	...	11,28,27,000	5,76,52,000	5,51,75,000	+2,15,000
10,51,10,000	5,91,35,000	14,59,75,000	20,28,52,000	...	20,28,52,000	5,81,77,000	14,46,75,000	-22,58,000
5,60,000	2,000	5,58,000	6,10,000	...	6,10,000	2,000	6,08,000	+50,000
15,51,45,000	25,51,45,000	...	33,55,36,000	...	33,55,36,000	33,55,36,000	...	+8,03,91,000
7,08,57,000	11,30,69,000	5,77,88,000	21,00,20,000	...	21,00,20,000	14,64,84,000	6,35,36,000	+3,91,63,000
5,65,63,000	24,91,000	5,40,72,000	5,79,66,000	...	5,79,66,000	19,06,000	5,60,60,000	+14,03,000
1,11,79,000	1,29,000	1,10,50,000	1,15,19,000	...	1,15,19,000	1,65,000	1,13,54,000	+3,40,000
92,44,000	92,44,000	...	92,23,000	...	92,23,000	92,23,000	...	-21,000
1,23,96,94,000	78,03,83,000	50,93,11,000	1,37,18,98,000	...	1,37,18,98,000	87,09,65,000	50,09,33,000	+8,22,04,000
4,67,74,000	4,08,67,000	59,07,000	2,24,24,000	1,45,51,000	3,69,75,000	8,05,23,000	64,52,000	-97,99,000
9,26,00,000	9,26,00,000	...	9,82,94,000	82,000	9,83,76,000	9,83,76,000	...	+57,76,000
1,01,93,000	1,01,93,000	...	70,89,000	1,000	70,90,000	70,90,000	...	-31,03,000
69,70,000	8,40,000	66,30,000	74,09,000	...	74,09,000	3,92,000	70,17,000	+4,39,000
59,80,000	8,91,000	50,89,000	64,14,000	...	64,14,000	10,88,000	53,26,000	+4,34,000
21,00,000	1,01,000	19,99,000	39,45,000	...	39,45,000	15,12,000	24,33,000	+18,45,000
22,60,000	...	24,60,000	23,39,000	...	23,39,000	...	23,39,000	+1,29,000
49,05,000	1,18,000	47,87,000	48,41,000	...	48,41,000	1,12,000	47,29,000	-64,000
17,34,000	28,000	17,06,000	18,85,000	2,000	18,87,000	37,000	18,50,000	+1,53,000
6,16,000	2,47,000	3,69,000	10,24,000	...	10,24,000	6,00,000	4,24,000	+4,08,000
28,51,000	4,42,000	24,09,000	25,82,000	...	25,82,000	3,62,000	22,20,000	-2,69,000
37,69,000	4,57,000	33,12,000	44,69,000	23,000	44,92,000	7,42,000	37,50,000	+7,23,000
3,11,85,000	26,24,000	2,85,61,000	3,49,58,000	25,000	3,49,83,000	48,45,000	3,01,38,000	+37,93,000
32,93,000	17,62,000	15,31,000	28,59,000	4,08,000	32,67,000	15,89,000	16,78,000	-26,000
20,18,000	9,22,000	10,96,000	21,74,000	...	21,74,000	9,78,000	11,96,000	+1,56,000
2,79,17,000	1,47,78,000	1,31,39,000	11,11,34,000	96,91,000	12,08,25,000	2,45,22,000	9,63,03,000	+9,29,08,000
3,32,23,000	1,74,62,000	1,57,66,000	11,61,67,000	1,00,99,000	12,62,66,000	2,70,89,000	9,91,77,000	+9,30,38,000
84,04,86,000	84,03,86,000	1,50,000	81,82,89,000	4,86,000	81,87,55,000	81,86,25,000	1,30,000	-2,17,81,000
50,06,00,000	50,04,45,000	1,55,000	54,13,30,000	...	54,13,20,000	54,11,55,000	1,65,000	-4,07,20,000
1,60,00,000	1,60,00,000	...	1,68,34,000	...	1,68,34,000	1,68,34,000	...	-8,34,000
32,38,86,000	32,38,91,000	-5,000	36,01,15,000	4,86,000	26,06,01,000	26,08,36,000	-35,000	-6,32,85,000
17,17,000	17,17,000	...	5,44,000	21,42,000	26,86,000	26,86,000	...	+9,69,000
32,56,03,000	32,56,08,000	-5,000	26,06,59,000	26,28,000	26,32,87,000	26,33,22,000	-35,000	-6,23,16,000
5,24,12,000	2,29,35,000	2,94,77,000	5,60,50,000	...	5,60,50,000	2,41,44,000	3,19,06,000	+86,68,000
3,19,58,000	1,72,10,000	1,47,48,000	3,20,64,000	...	3,20,64,000	1,72,50,000	1,48,14,000	+1,06,000
48,03,000	17,95,000	30,13,000	48,61,000	...	48,61,000	19,00,000	29,61,000	+53,000
8,91,73,000	4,19,40,000	4,72,38,000	9,29,75,000	...	9,29,75,000	4,32,94,000	4,96,81,000	+37,97,000
55,69,000	9,08,000	46,61,000	68,64,000	...	68,64,000	11,35,000	57,29,000	+12,95,000
1,63,31,000	1,63,31,000	...	2,42,47,000	35,45,000	2,77,92,000	2,77,92,000	...	+1,14,61,000
12,76,000	12,76,000	...	8,78,000	5,00,000	13,78,000	13,78,000	...	+1,02,000
1,76,07,000	1,76,07,000	...	2,51,25,000	40,45,000	2,91,70,000	2,91,70,000	...	+1,15,63,000
24,15,000	24,15,000	...	30,00,000	...	30,00,000	30,00,000	...	+5,85,000
13,80,000	13,80,000	...	15,32,000	...	15,32,000	15,32,000	...	+1,52,000
2,14,02,000	2,14,02,000	...	2,96,57,000	40,45,000	3,37,02,000	3,37,02,000	...	+1,23,00,000
...	-1,70,57,000	+1,70,57,000	...	...	...	-1,65,05,000	+1,65,05,000	...
1,94,54,26,000	1,81,69,30,000	62,84,96,000	2,04,09,85,000	3,14,31,000	2,07,24,16,000	1,86,38,36,000	70,85,80,000	+12,69,90,000

B.—Statement of the Expenditure charged to the

HEADS OF EXPENDITURE.	ACCOUNTS, 1919-1920.					BUDGET	
	India.	England.	TOTAL.	DISTRIBUTION OF TOTAL BETWEEN		India.	England.
				Imperial.	Provincial.		
	₹	₹	₹	₹	₹	₹	₹
Direct Demands on the Revenues—							
1.—Refunds and Drawbacks	2,23,98,206	...	2,23,98,206	1,66,02,026	57,94,180	1,45,73,000	...
2.—Assignments and Compensations	1,97,18,839	...	1,97,18,839	90,08,245	1,07,16,594	2,08,18,000	...
Charges in respect of Collection, viz. :—							
3.—Land Revenue	6,44,24,129	25,420	6,44,49,549	43,22,475	6,01,27,074	7,78,65,000	16,000
4.—Opium (including cost of Production)	1,29,60,982	24,600	1,29,85,582	1,29,85,582	...	1,74,08,000	27,000
5.—Salt (including cost of Production)	80,87,014	15,470	81,02,484	81,02,484	...	1,15,10,000	16,000
6.—Stamps	11,98,408	18,10,200	30,08,608	15,96,168	14,12,440	11,89,000	11,00,000
7.—Excise	91,45,025	8,180	91,53,205	26,50,844	65,02,861	1,08,83,000	5,000
9.—Customs	46,87,070	3,460	46,70,530	46,70,530	...	58,00,000	2,000
10.—Income Tax	15,27,269	...	15,27,269	8,16,247	7,11,022	20,04,000	...
11.—Forest	3,17,77,579	2,21,330	3,19,98,909	25,85,650	2,94,13,259	3,63,93,000	3,55,000
12.—Registration	48,76,151	...	48,76,151	42,042	48,34,109	50,27,000	...
TOTAL	18,07,78,672	21,08,660	18,28,87,332	6,83,76,793	11,95,10,539	20,30,70,000	15,21,000
Interest—							
13.—Interest on Debt	15,65,79,916	7,58,22,820	23,24,02,736	21,64,09,230	1,59,93,506	15,65,00,000	7,23,94,000
<i>Deduct—Amounts chargeable to Railways</i>	7,68,56,062	3,67,30,270	11,30,86,332	11,30,86,332	...	9,24,39,000	3,75,69,000
<i>Amounts chargeable to Irrigation</i>	2,16,12,154	12,50,980	2,28,63,134	1,16,85,525	1,12,27,609	2,25,17,000	12,67,000
<i>Remainder chargeable on Ordinary Debt</i>	5,86,11,700	3,78,41,570	9,64,53,270	9,16,87,373	47,65,897	4,15,44,000	3,35,68,000
14.—Interest on other obligations	1,87,11,138	...	1,87,11,138	1,87,11,138	...	2,01,45,000	...
TOTAL	7,73,22,838	3,78,41,570	11,51,64,408	11,03,98,511	47,65,897	6,16,89,000	3,35,68,000
15.—Posts and Telegraphs	6,27,27,246	57,44,280	6,84,71,526	6,84,71,526	...	7,33,50,000	1,18,35,000
17.—Mint	42,80,774	5,73,540	48,54,314	48,54,314	...	29,30,000	6,28,000
Salaries and Expenses of Civil Departments—							
18.—General Administration	2,98,21,971	61,94,480	3,60,16,451	1,99,23,764	1,60,92,687	3,12,25,000	74,27,000
19.—Law and Justice { Courts	5,58,29,446	89,893	5,58,69,336	13,25,247	5,45,44,089	5,74,77,000	26,000
{ Jails	2,31,88,918	1,31,840	2,33,20,758	30,57,936	2,02,62,822	2,18,57,000	...
20.—Police	10,27,36,735	9,830	10,27,46,565	71,46,863	9,55,99,752	10,42,48,000	28,000
21.—Ports and Pilotage	46,26,058	2,840	46,28,898	2,840	46,26,058	39,30,000	3,000
22.—Education	6,83,64,675	1,58,360	6,85,23,035	23,37,493	6,61,85,542	8,36,57,000	1,30,000
23.—Ecclesiastical	20,14,378	1,650	20,15,928	20,15,928	...	22,10,000	4,000
24A.—Medical	1,98,72,397	1,59,760	2,00,32,157	17,66,151	1,82,66,006	2,50,52,000	1,66,000
24B.—Sanitation	1,20,16,761	45,440	1,20,62,201	21,33,127	99,29,074	2,01,22,000	20,000
25.—Political	3,12,84,156	3,82,080	3,16,66,236	2,85,56,118	31,10,118	2,79,78,000	3,02,000
26A.—Agriculture	1,39,07,325	80,180	1,39,37,505	14,97,564	1,24,39,941	1,95,76,000	1,02,000
26B.—Scientific and Miscellaneous Departments	1,21,53,132	4,27,740	1,25,80,872	77,41,458	48,39,374	1,40,64,000	3,68,000
TOTAL	37,58,15,952	75,84,040	38,33,99,992	7,75,04,529	30,58,95,463	41,13,96,000	85,76,000
Miscellaneous Civil Charges—							
27.—Territorial and Political Pensions	28,42,499	1,78,110	30,20,609	30,20,609	...	29,23,000	1,11,000
28.—Civil Furlough and Absentee Allowances	75,537	57,69,710	58,45,247	58,45,247	...	48,000	1,10,00,000
29.—Superannuation Allowances and Pensions	2,46,75,894	2,04,74,050	4,51,49,944	2,26,26,578	2,25,23,366	2,54,53,000	2,30,20,000
30.—Stationery and Printing	1,63,21,403	18,81,770	1,82,03,173	80,81,714	1,01,21,459	1,47,16,000	18,45,000
31.—Exchange . . . . .	...	...	...	...	...	...	...
32.—Miscellaneous	97,28,740	18,64,970	1,10,93,710	49,15,432	61,78,278	3,20,42,000	5,50,000
TOTAL	5,36,44,073	2,96,68,610	8,33,12,683	4,44,89,580	3,88,23,103	7,51,82,000	3,60,26,000
Famine Relief and Insurance—							
33.—Famine Relief	1,17,46,559	...	1,17,46,559	88,18,209	29,28,350	2,92,000	...
34.—Construction of Protective Railways . . . . .	...	...	...	...	...	...	...
35.—Construction of Protective Irrigation Works	52,79,787	49,580	53,29,367	53,29,367	...	51,18,000	1,88,000
36.—Reduction or Avoidance of Debt . . . . .	...	...	...	...	...	94,02,000	...
TOTAL	1,70,26,346	49,580	1,70,75,926	1,41,47,576	29,28,350	1,48,12,000	1,88,000
Carried over	77,15,95,901	8,35,70,280	85,51,66,181	38,32,42,829	47,19,23,352	84,24,29,000	9,23,42,000

Revenues of India, in India and in England.

ESTIMATE, 1920-1921.			REVISED ESTIMATE, 1920-1921.					Increase + Decrease— as compared with Budget Estimate, 1920-1921.
TOTAL.	DISTRIBUTION OF TOTAL BETWEEN		India.	England.	TOTAL.	DISTRIBUTION OF TOTAL BETWEEN		
	Imperial.	Provincial.				Imperial.	Provincial.	
₹	₹	₹	₹	₹	₹	₹	₹	₹
1,45,73,000	1,11,40,000	34,33,000	3,00,23,000	...	3,00,23,000	2,23,62,000	76,61,000	+1,54,50,000
2,06,18,000	86,90,000	1,19,28,000	2,05,84,000	...	2,05,84,000	86,67,000	1,19,17,000	-34,000
7,76,81,000	43,97,000	7,32,84,000	8,24,20,000	30,000	8,24,50,000	48,59,000	7,77,91,000	+47,69,000
1,74,35,000	1,74,35,000	...	1,22,10,000	10,000	1,22,20,000	1,22,20,000	...	-52,15,000
1,15,26,000	1,15,26,000	...	85,46,000	55,000	86,01,000	86,01,000	...	-29,25,000
22,89,000	8,66,000	14,23,000	17,53,000	36,00,000	53,53,000	89,59,000	13,94,000	+30,64,000
1,08,83,000	26,75,000	82,13,000	1,20,52,000	9,000	1,20,91,000	29,58,000	91,33,000	+12,03,000
58,02,000	58,02,000	...	56,59,000	14,000	56,73,000	56,73,000	...	-1,29,000
20,01,000	10,49,000	9,55,000	22,39,000	13,000	22,52,000	11,82,000	10,70,000	+2,48,000
3,67,48,000	36,02,000	3,31,46,000	3,55,40,000	9,17,000	3,64,57,000	38,92,000	3,25,65,000	-2,91,000
56,27,000	-85,000	49,92,000	59,53,000	...	59,53,000	49,000	59,04,000	+9,26,000
1,45,91,000	6,72,17,000	13,73,74,000	21,70,09,000	46,48,000	22,16,57,000	7,42,22,000	14,74,35,000	+1,70,66,000
1,88,94,000	21,23,56,000	1,65,38,000	18,15,86,000	7,23,64,000	25,39,50,000	23,66,83,000	1,72,67,000	+2,50,56,000
1,00,03,000	13,00,08,000	...	9,92,54,000	3,77,47,000	13,70,01,000	13,70,01,000	...	-69,93,000
37,74,000	1,23,67,000	1,14,07,000	2,28,21,000	12,57,000	2,40,78,000	1,26,09,000	1,14,69,000	-3,04,000
1,51,12,000	6,99,81,000	51,31,000	5,95,11,000	3,33,60,000	9,23,71,000	8,70,73,000	57,98,000	+1,77,69,000
2,01,45,000	2,01,45,000	...	2,36,40,000	...	2,36,40,000	2,36,40,000	...	+34,95,000
1,52,57,000	9,01,26,000	51,31,000	8,31,51,000	3,33,60,000	11,65,11,000	11,07,13,000	57,98,000	+2,12,54,000
3,51,85,000	8,51,85,000	...	8,86,44,000	1,02,18,000	9,88,62,000	9,88,62,000	...	+1,36,77,000
35,58,000	35,58,000	...	23,72,000	6,26,000	29,98,000	29,98,000	...	-5,60,000
3,86,52,000	2,21,47,000	1,65,05,000	3,72,57,000	1,14,71,000	4,87,28,000	2,85,23,000	2,02,05,000	+1,00,76,000
5,75,93,000	12,40,000	5,62,63,000	6,77,81,000	25,000	6,78,06,000	14,87,000	6,63,19,000	+1,03,09,000
2,18,57,000	29,86,000	1,88,71,000	2,47,82,000	...	2,47,82,000	36,34,000	2,11,48,000	+29,25,000
0,42,76,000	60,98,000	9,81,78,000	12,07,16,000	61,000	12,07,77,000	79,34,000	11,28,43,000	+1,65,01,000
39,33,000	3,000	39,30,000	43,53,000	3,000	43,56,000	3,000	43,53,000	+4,23,000
3,37,87,000	56,71,000	7,81,16,000	7,69,58,000	2,23,000	7,71,81,000	26,49,000	7,45,32,000	-66,06,000
22,14,000	22,14,000	...	25,64,000	7,000	25,71,000	25,71,000	...	+3,57,000
2,52,18,000	19,33,000	2,32,85,000	2,48,77,000	3,08,000	2,51,85,000	24,43,000	2,27,42,000	-33,000
2,01,42,000	33,74,000	1,67,68,000	1,28,13,000	50,000	1,28,63,000	29,08,000	99,55,000	-72,79,000
2,82,80,000	2,48,87,000	33,93,000	3,19,77,000	4,69,000	3,24,46,000	2,88,66,000	35,80,000	+41,66,000
1,96,78,000	21,68,000	1,75,10,000	1,65,26,000	79,000	1,66,05,000	18,26,000	1,47,79,000	-30,73,000
1,44,32,000	85,27,000	59,05,000	1,41,27,000	13,86,000	1,55,13,000	1,04,71,000	50,42,000	+10,81,000
1,99,72,000	8,12,48,000	33,87,24,000	43,47,31,000	1,40,82,000	44,88,13,000	9,33,15,000	35,54,98,000	+2,83,41,000
30,34,000	80,34,000	...	28,15,000	1,06,000	29,21,000	29,21,000	...	-1,13,000
1,10,48,000	1,10,48,000	...	2,05,000	1,07,50,000	1,09,55,000	1,09,55,000	...	-93,000
2,81,73,000	2,49,70,000	2,35,03,000	2,66,88,000	2,19,35,000	4,86,21,000	2,42,08,000	2,44,13,000	+1,48,000
1,60,61,000	66,55,000	94,06,000	1,79,99,000	28,04,000	2,08,03,000	91,35,000	1,16,68,000	+47,42,000
...	...	...	2,63,30,000	...	2,63,30,000	2,63,30,000	...	+2,63,30,000
3,25,92,000	89,29,000	2,36,63,000	1,36,53,000	8,84,000	1,45,42,000	85,44,000	59,98,000	-1,80,60,000
1,12,08,000	5,46,86,000	5,65,72,000	8,76,93,000	3,64,79,000	12,41,72,000	8,20,93,000	4,20,79,000	+1,29,84,000
2,92,000	2,19,000	73,000	27,65,000	...	27,65,000	20,78,000	6,87,000	+24,73,000
53,06,000	53,06,000	...	59,80,000	1,88,000	61,68,000	61,68,000	...	+8,62,000
94,02,000	94,02,000	...	60,67,000	...	60,67,000	60,67,000	...	-33,35,000
1,50,00,000	1,49,27,000	73,000	1,48,12,000	1,88,000	1,50,00,000	1,43,13,000	6,87,000	...
3,47,71,000	89,68,97,000	53,78,74,000	92,94,12,000	9,96,01,000	1,02,80,13,000	47,65,16,000	55,14,97,000	+9,32,42,000

B.—Statement of the Expenditure charged to the

HEADS OF EXPENDITURE.	ACCOUNTS, 1919-1920.					BUDGET	
	India.	England.	TOTAL.	DISTRIBUTION OF TOTAL BETWEEN		India.	England.
				Imperial.	Provincial.		
	₹	₹	₹	₹	₹	₹	₹
Brought forward	77,15,95,901	8,35,70,280	85,51,66,181	38,32,42,829	47,19,23,352	84,24,29,000	9,23,42,000
Railways—							
33.—State Railways: Interest on Debt.	7,63,56,062	3,67,30,270	11,30,86,332	11,30,86,332	...	9,24,39,000	3,75,69,000
Interest on Capital contributed by Companies.	6,80,108	2,09,72,470	2,16,52,578	2,16,52,578	...	8,53,000	2,15,35,000
Annuities in purchase of Railways	...	3,35,75,590	3,35,75,590	3,35,75,590	...	...	3,35,76,000
Sinking Funds	...	25,57,070	25,57,070	25,57,070	...	...	27,04,000
40.—Subsidised Companies: Land, etc.	3,72,085	...	3,72,085	3,61,973	10,112	5,17,000	...
41.—Miscellaneous Railway Expenditure	80,65,416	...	80,65,416	80,64,357	1,059	12,01,000	9,30,000
TOTAL	8,54,73,671	9,38,35,400	17,93,09,071	17,92,97,900	11,171	9,50,10,000	9,63,14,000
Irrigation—							
42.—Major Works: Working Expenses	2,34,80,105	160	2,34,80,265	1,15,47,459	1,19,32,806	2,20,53,000	...
Interest on Debt	2,16,12,154	12,50,980	2,28,63,134	1,16,35,525	1,12,27,609	2,25,17,000	12,57,000
43.—Minor Works and Navigation	1,71,43,788	380	1,71,44,168	58,08,103	1,13,36,065	2,00,28,000	...
TOTAL	6,22,36,047	12,51,520	6,34,87,567	2,89,91,087	3,44,96,480	6,45,98,000	12,57,000
Other Public Works—							
44.—Construction of Railways charged to Provincial Revenues	1,04,249	...	1,04,249	...	1,04,249	60,000	...
45.—Civil Works	10,50,47,895	12,19,400	10,62,67,295	1,61,56,018	9,01,11,277	13,57,04,000	5,32,000
TOTAL	10,51,52,144	12,19,400	10,63,71,544	1,61,56,018	9,02,15,526	13,57,64,000	5,32,000
Military Services—							
46.—Army: Effective	71,34,47,549	3,56,32,040	74,90,79,589	74,90,79,589	...	39,42,68,000	6,20,84,000
Non-Effective	1,81,77,280	2,98,31,600	4,80,08,880	4,80,08,880	...	2,91,05,000	3,09,71,000
	73,16,24,829	6,54,63,640	79,70,88,469	79,70,88,469	...	42,33,73,000	9,30,55,000
46A.—Marine	72,40,320	88,98,550	1,61,38,870	1,61,38,870	...	74,28,000	49,39,000
47.—Military Works	5,81,30,914	11,76,090	5,93,07,004	5,93,07,004	...	4,32,75,000	11,50,000
TOTAL	79,69,96,063	7,55,36,280	87,25,32,343	87,25,32,343	...	47,40,76,000	9,91,44,000
Appropriation from Revenue for meeting deficiency in Paper Currency Reserve	...	...	...	...	...	8,75,00,000	...
Adjustment on account of the difference in exchange due to the adoption of the 2s. basis for conversion.	10,89,57,445	...	10,89,57,445	10,89,57,445	...	...	...
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL	1,93,04,11,271	25,54,12,880	2,18,58,24,151	1,58,91,77,622	59,66,46,529	1,69,93,77,000	28,95,89,000
Add—Portion of Allotments to Provincial Governments not spent by them in the year	1,10,68,419	...	1,10,68,419	...	1,10,68,419	...	...
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances	42,53,421	...	42,53,421	...	42,53,421	6,16,65,000	...
Total Expenditure charged to Revenue	1,93,72,26,269	25,54,12,880	2,19,26,39,149	1,58,91,77,622	60,34,61,527	1,63,77,12,000	28,95,89,000

venues of India, in India and in England—continued.

ESTIMATE, 1920-1921.			REVISED ESTIMATE, 1920-1921.					Increase + Decrease— as compared with Budget Estimate, 1920-1921.
TOTAL.	DISTRIBUTION OF TOTAL BETWEEN		India.	England.	TOTAL.	DISTRIBUTION OF TOTAL BETWEEN		
	Imperial.	Provincial.				Imperial.	Provincial.	
₹	₹	₹	₹	₹	₹	₹	₹	₹
47,71,000	39,68,97,000	53,78,74,000	92,84,12,000	9,98,01,000	1,02,89,13,000	47,65,16,000	55,14,97,000	+9,32,42,000
00,08,000	13,00,08,000	...	10,46,46,000	3,77,47,000	14,23,93,000(a)	14,23,93,000	...	+1,23,85,000
23,88,000	2,23,88,000	...	32,72,000	2,11,51,000	2,44,23,000	2,44,23,000	...	+20,35,000
35,76,000	3,35,76,000	...	47,96,000	3,35,75,000	3,83,71,000	3,83,71,000	...	+47,95,000
27,04,000	27,04,000	...	3,87,000	27,09,000	30,96,000	30,96,000	...	+3,92,000
5,17,000	5,00,000	17,000	6,36,000	...	6,36,000	6,21,000	15,000	+1,19,000
21,31,000	21,30,000	1,000	21,32,000	14,49,000	35,81,000	34,80,000	1,01,000	+14,50,000
13,24,000	19,13,06,000	18,000	11,58,69,000	9,66,31,000	21,25,00,000	21,23,84,000	1,16,000	+2,11,76,000
20,53,000	1,07,70,000	1,12,83,000	2,56,53,000	23,000	2,56,76,000	1,24,12,000	1,32,64,000	+36,33,000
37,74,000	1,23,67,000	1,14,07,000	2,30,01,000	12,57,000	2,42,58,000(a)	1,27,89,000	1,14,69,000	+4,84,000
00,28,000	62,28,000	1,38,00,000	1,98,11,000	1,000	1,98,12,000	52,83,000	1,45,29,000	-2,16,000
58,55,000	2,93,65,000	3,64,90,000	6,84,65,000	12,81,000	6,97,46,000	3,04,84,000	3,92,62,000	+38,91,000
60,000	...	60,000	23,10,000	...	23,10,000	...	23,10,000	+22,50,000
62,36,000	2,05,17,000	11,57,19,000	11,92,36,000	3,08,000	11,95,44,000	1,79,31,000	10,16,13,000	-1,66,92,000
62,96,000	2,05,17,000	11,57,79,000	12,15,46,000	3,08,000	12,18,54,000	1,79,31,000	10,39,23,000	-1,44,42,000
63,52,000	45,63,52,000	...	52,96,10,000	7,95,79,000	60,91,89,000	60,91,89,000	...	+15,23,37,000
00,76,000	6,00,76,000	...	2,38,63,000	3,24,51,000	5,63,14,000	5,63,14,000	...	-37,62,000
64,28,000	51,64,28,000	...	55,34,73,000	11,20,30,000	66,55,03,000	66,55,03,000	...	+14,90,75,000
23,67,000	1,23,67,000	...	62,61,000	57,31,000	1,19,92,000	1,19,92,000	...	-3,75,000
44,25,000	4,44,25,000	...	5,89,16,000	15,43,000	6,04,59,000	6,04,59,000	...	+1,60,34,000
32,20,000	57,32,20,000	...	61,86,50,000	11,93,04,000	73,79,54,000	73,79,54,000	...	+16,47,34,000
75,00,000	8,75,00,000	...	...	...	...	...	...	-8,75,00,000
...
1,98,89,68,000	1,29,83,05,000	69,01,61,000	1,85,29,42,000	31,71,25,000	2,17,00,67,000	1,47,52,69,000	69,47,98,000	+18,11,01,000
...	...	...	8,26,69,000	...	8,26,69,000	...	8,26,69,000	+8,26,69,000
16,65,000	...	6,16,65,000	6,89,07,000	...	6,89,07,000	...	6,89,07,000	-72,42,000
1,92,73,61,000	1,29,83,05,000	62,84,96,000	1,86,67,24,000	31,71,25,000	2,18,38,49,000	1,47,52,69,000	70,85,30,000	+25,65,48,000

1) Difference between these figures and the corresponding deductions under "13.—Interest on Debt" represents an adjustment for exchange.

C.—Statement of Revenue, Expenditure and Balances of Provincial Governments.

	Accounts, 1919-20.	Revised, 1920-21.
Madras—		
Balance on April 1st	2,10,23,558	2,05,93,000
Special grants from Imperial revenues	38,35,000	35,65,000
Other revenues	9,39,15,823	9,39,71,000
Total Revenue including transfers from Imperial revenues	9,77,50,823	9,75,56,000
Total Expenditure	9,81,86,610	11,51,22,000
Closing Balance	2,05,92,771	30,27,000
Bombay—		
Balance on April 1st	4,40,69,295	4,43,95,000
Special grants from Imperial revenues	33,68,200	29,42,000
Other revenues	10,91,13,641	11,07,22,000
Total Revenue including transfers from Imperial revenues	11,24,66,841	11,36,64,000
Total Expenditure	11,21,62,033	12,71,35,000
Closing Balance	4,43,94,703	3,09,24,000
Bengal—		
Balance on April 1st	3,72,00,545	4,19,98,000
Special grants from Imperial revenues	50,53,900	53,50,000
Other revenue	7,91,61,812	7,84,01,000
Total Revenue including transfers from Imperial revenues	8,43,15,712	8,37,51,000
Total Expenditure	7,94,18,580	9,12,70,000
Closing Balance	4,19,97,677	3,44,79,000
United Provinces—		
Balance on April 1st	2,52,55,883	2,20,87,000
Special grants from Imperial revenues	36,77,500	34,35,000
Other revenue	7,89,11,196	8,30,52,000
Total Revenue including transfers from Imperial revenues	8,25,68,695	8,64,57,000
Total Expenditure	8,57,57,224	9,97,27,000
Closing Balance	2,20,87,355	88,47,000
Punjab—		
Balance on April 1st	2,30,95,145	2,59,64,000
Special grants from Imperial revenues	22,14,900	19,81,000
Other revenue	6,37,79,739	6,62,87,000
Total Revenue including transfers from Imperial revenues	6,59,94,639	6,82,69,000
Total Expenditure	6,31,25,377	7,40,89,000
Closing Balance	2,59,64,407	2,01,43,000
Burma—		
Balance on April 1st	1,31,98,497	1,43,67,000
Special grants from Imperial revenues	17,93,800	15,29,000
Rice Profits	—	9,25,26,000
Other revenue	6,59,42,112	7,22,35,000
Total Revenue including transfers from Imperial revenues	6,77,35,912	16,62,90,000
Total Expenditure	6,65,66,927	8,37,21,000
Closing Balance	1,43,67,482	9,69,56,000
Bihar and Orissa—		
Balance on April 1st	1,52,91,664	1,46,43,000
Special grants from Imperial revenues	25,63,500	25,95,000
Other revenues	3,38,43,119	3,60,41,000
Total Revenue including transfers from Imperial revenues	3,64,06,609	3,66,36,000
Total Expenditure	3,70,53,715	4,22,64,000
Closing Balance	1,46,42,558	1,10,15,000
Central Provinces—		
Balance on April 1st	1,27,05,222	1,33,18,000
Special grants from Imperial revenues	13,42,500	13,11,000
Other revenue	3,61,42,026	3,32,55,000
Total Revenue including transfers from Imperial revenues	3,74,84,526	3,45,66,000
Total Expenditure	3,63,71,721	4,22,28,000
Closing Balance	1,33,18,027	56,56,000
Assam—		
Balance on April 1st	44,12,600	57,03,000
Special grants from Imperial revenues	6,77,500	6,63,000
Other revenue	1,81,20,969	1,86,99,000
Total Revenue including transfers from Imperial revenues	1,87,97,769	1,93,82,000
Total Expenditure	1,75,02,343	1,92,42,000
Closing Balance	57,08,027	58,23,000
Total—		
Balance on April 1st	19,61,53,009	20,30,73,000
Special grants from Imperial revenues	2,45,26,800	2,33,91,000
Rice Profits credited to the Provincial revenues of Burma	—	9,25,26,000
Other revenues	57,89,34,727	59,26,63,000
Total Revenue including transfers from Imperial revenues	60,34,61,527	70,85,60,000
Total Expenditure	59,66,46,529	69,47,98,000
Closing Balance	20,30,73,007	21,63,55,000

D. DEWAR,
Auditor General.

A. C. McWATTERS,
Controller of the Currency.

E. M. COOK,
Secretary to the Government of India.

DELHI,
FINANCE DEPARTMENT,
March 1, 1921.

D.—Abstract Statement of the Net Revenue and Net Expenditure of the Government of India, in India and in England.

REVENUE AND EXPENDITURE.	ACCOUNTS, 1919-1920.					REVISED ESTIMATE, 1920-1921.	
	Revenue.	EXPENDITURE.		Net Receipts.	Net Charges.	Net Receipts.	Net Charges.
		Refunds and Assignments.	Cost of Collection and Production.				
Revenue Heads.	R	R	R	R	R	R	R
Land Revenue (excluding that due to Irrigation)	33,91,49,146	1,17,89,402	6,44,49,549	26,29,10,195		23,85,80,000	
Opium	4,55,62,212	54,084	1,29,85,582	3,25,22,546		2,39,57,000	
Salt	5,74,79,319	48,41,857	81,02,484	4,45,84,978		4,88,93,000	
Stamps	10,91,17,665	12,05,892	30,08,608	10,49,03,665		10,60,95,000	
Excise	19,25,94,029	26,40,461	91,53,205	18,08,00,363		18,69,68,000	
Principal Heads of Revenue	5,34,730	3,132	...	5,31,598		6,10,000	
Provincial Rates	22,48,32,802	1,03,78,081	46,70,530	20,97,84,191		32,14,42,000	
Customs	23,20,78,443	77,37,263	15,37,269	22,28,13,911		19,53,66,000	
Income Tax	5,36,75,794	3,41,343	3,19,98,909	2,13,35,542		2,12,22,000	
Forest	1,08,54,940	22,148	48,76,151	59,56,641		55,44,000	
Registration	93,28,825	81,01,862	...	62,26,943		61,14,000	
Tributes							
TOTAL	1,27,52,07,905	4,21,15,045	14,07,72,287	1,09,23,20,573		1,15,02,41,000	
Total deduction from Revenue		18,28,87,332					
Expenditure Heads.							
Debt Services	Interest	5,05,86,915	11,51,64,408	...	6,45,77,493	7,95,36,000	
	Posts and Telegraphs	9,20,39,509	6,84,71,526	2,35,67,983		4,86,000	
Commercial Services	Railways	31,83,58,664	17,93,09,071	13,90,49,593		5,07,87,000	
	Irrigation	8,74,93,023	6,34,87,567	2,40,05,456		2,33,29,000	
Other Public Works	Civil Works, etc.	55,49,014	10,63,71,544		10,08,22,530	11,49,90,000	
Mint	Mint	2,67,99,113	48,54,314	2,19,44,799		40,92,000	
Civil Departments	Civil Departments	3,89,49,397	88,33,99,992		34,94,50,595	41,38,30,000	
	Superannuation	32,17,017	4,51,49,944		4,19,32,927	4,53,54,000	
Miscellaneous Civil Services	Exchange	...	...			2,63,30,000	
	Miscellaneous	2,18,67,857	1,10,93,710	1,07,73,647		10,62,83,000	
	Other heads	19,90,165	2,70,69,029		2,50,78,864	3,25,05,000	
Famine Relief and Insurance	Famine Relief	...	1,17,46,559		1,17,46,559	27,65,000	
	Other heads	...	53,29,367		53,29,367	1,22,35,000	
Military Services	Army	3,19,58,553	74,90,79,589		71,71,21,036	58,13,97,000	
	Non-effective	13,93,988	4,80,08,880		4,66,14,942	5,49,86,000	
	Marine	40,72,325	1,61,36,870		1,20,64,545	89,92,000	
	Military works	16,27,429	5,93,07,004		5,78,79,575	5,89,27,000	
TOTAL	1,95,61,10,324	2,07,68,66,708			12,07,56,832	9,76,51,000	
Provincial Adjustment	Surplus	...	68,14,998		68,14,998	1,37,82,000	
	Deficit	...	...		
Adjustment on account of the difference in exchange due to the adoption of 2s. basis for conversion	...	10,89,57,445			10,59,57,445		
TOTAL	1,95,61,10,324	2,19,26,39,149					
Surplus					23,65,28,825		
Deficit						11,14,33,000	

D. DEWAR,
Auditor General.

A. C. McWATTERS,
Controller of the Currency.

E. M. COOK,
Secretary to the Government of India.

DELHI,
FINANCE DEPARTMENT,
March 1, 1921.

BUDGET
OF THE
GOVERNMENT OF INDIA,
MARCH 1921.

PART II.

ACCOUNTS	1919-20
REVISED ESTIMATES	1920-21
BUDGET ESTIMATES	1921-22

CONTENTS.

	PAGES.
I.—GENERAL STATEMENT of the REVENUE and EXPENDITURE charged to REVENUE of the CENTRAL GOVERNMENT in INDIA and in ENGLAND	112—113
II.—GENERAL STATEMENT of the RECEIPTS and DISBURSEMENTS of the CENTRAL GOVERNMENT in INDIA and in ENGLAND	114—115
A.—STATEMENT of the REVENUE of the CENTRAL GOVERNMENT in INDIA and in ENGLAND	116—119
B.—STATEMENT of the EXPENDITURE charged to the REVENUES of the CENTRAL GOVERNMENT in INDIA and in ENGLAND	120—123
C.—STATEMENT of RECEIPTS and DISBURSEMENTS of the CENTRAL GOVERNMENT in INDIA and in ENGLAND	124—127
D.—ABSTRACT STATEMENT of the RECEIPTS and DISBURSEMENTS of the CENTRAL GOVERNMENT in INDIA and in ENGLAND	128

I.—General Statement of the Revenue and Expenditure charged to

	For details, vide Statement.	Accounts, 1919-1920.	Revised Estimate, 1920-1921.	Budget Estimate, 1921-1922.
		₹	₹	₹
Revenue—				
Principal Heads of Revenue—				
Customs	A.	21,46,69,935	32,73,51,000	37,73,28,000
Taxes on Income	"	22,43,41,180	19,81,18,000	18,58,07,000
Salt	"	5,70,83,914	6,14,93,000	7,00,66,000
Opium	"	4,55,61,793	3,62,31,000	3,72,85,000
Other Heads	"	2,28,51,068	2,34,01,000	2,44,80,000
TOTAL PRINCIPAL HEADS		56,45,07,890	64,65,94,000	69,49,66,000
Railways: Net Receipts	"	31,76,99,344	26,22,82,000	27,25,13,000
Irrigation: Net Receipts	"	4,77,574	4,23,000	4,24,000
Posts and Telegraphs: Net Receipts	"	2,95,81,944	1,68,54,000	3,62,74,000
Debt Services	"	4,91,53,669	3,74,30,000	3,49,09,000
Civil Administration	"	62,16,530	75,08,000	76,35,000
Currency, Mint and Exchange	"	5,71,29,088	2,86,06,000	49,73,000
Buildings, Roads and Miscellaneous Public Improvements	"	10,04,444	11,42,000	10,38,000
Miscellaneous	"	1,75,69,707	2,48,00,000	7,45,36,000
Military Receipts	"	3,90,52,245	3,37,02,000	4,11,10,000
Contributions and Assignments to the Central Government by Provincial Governments	"	9,83,00,000	9,83,00,000	12,95,06,000
TOTAL REVENUE		1,18,06,92,435	1,15,76,41,000	1,29,78,84,000
Deficit		20,08,20,892	18,76,66,000	...
TOTAL		1,38,15,13,327	1,34,53,07,000	1,29,78,84,000

D. DEWAR,
Auditor General.

DELHI,
FINANCE DEPARTMENT,
March 1, 1921.

Revenue of the Central Government, in India and in England.

	For details, <i>vide</i> State- ment.	Accounts, 1919-1920.	Revised Estimate, 1920-1921.	Budget Estimate, 1921-1922.
		R	R	R
Expenditure—				
Direct Demands on the Revenues	B.	3,50,93,737	3,90,86,000	4,95,26,000
Railways: Interest and Miscellaneous Charges	"	17,95,97,900	21,13,44,000	23,16,63,000
Irrigation	"	18,18,367	11,97,000	11,76,000
Posts and Telegraphs Capital Account	"	60,13,961	1,73,40,000	2,10,02,000
Debt Services	"	13,58,92,647	13,77,38,000	13,08,61,000
Civil Administration	"	7,96,15,566	9,25,96,000	8,43,08,000
Currency, Mint and Exchange	"	96,49,360	3,77,66,000	4,18,80,000
Buildings, Roads and Miscellaneous Public Improvements	"	1,49,75,167	1,78,28,000	1,51,11,000
Miscellaneous	"	4,00,00,279	4,61,34,000	4,45,37,000
Military Services	"	87,25,32,343	73,79,54,000	66,31,10,000
Miscellaneous adjustments between the Central and Provincial Governments	"	63,24,000	63,24,000	62,84,000
TOTAL EXPENDITURE CHARGED TO REVENUE		1,38,15,13,327	1,34,53,07,000	1,28,94,58,000
SURPLUS		...	...	84,26,000
TOTAL		1,38,15,13,327	1,34,53,07,000	1,29,78,84,000

A. C. McWATTERS,
Controller of the Currency.

E. M. COOK,
Secretary to the Government of India.

II.—General Statement of the Receipts and Disbursements of the

	For details, vide State-ment.	RECEIPTS.		
		Accounts, 1919-20.	Revised Estimate, 1920-21.	Budget Estimate, 1921-22.
		R	R	R
Surplus	C	...	...	84,26,000
Railway, Irrigation and other Capital not charged to Revenue—				
Capital contributed by Railway Companies and Indian States towards construction of State Railways.	"	—53,121	—7,03,000	3,99,34,000
Deposits of Branch line Companies (net)	"	39,543	...	...
TOTAL CAPITAL ACCOUNT RECEIPTS . . . . .	...	—13,578	—7,03,000	3,99,34,000
Debt, Deposits and Advances—				
Permanent Debt (net incurred)	"	7,16,65,986	37,44,99,000	17,87,93,000
Temporary Debt (net incurred)	"	1,74,04,531	18,07,33,000	...
Balances of Provincial Governments	"	68,14,998	1,37,82,000	...
Unfunded Debt (net incurred)	"	1,01,07,610	3,20,40,000	4,14,66,000
Deposits and Advances (net)	"	42,68,45,437	...	13,88,81,000
Loans and Advances by Central Government (net Repayments)	"	15,45,808	12,75,000	18,23,000
Remittances (net)	"	...	2,67,11,000	3,10,24,000
Secretary of State's Bills drawn	"	46,83,93,280	...	...
Sterling Transfers on London drawn	"	36,81,60,000	30,98,80,000	...
TOTAL DEBT, DEPOSITS AND ADVANCES . . . . .	...	1,37,09,37,650	93,89,20,000	39,19,37,000
TOTAL RECEIPTS . . . . .	...	1,37,09,24,072	93,82,17,000	44,03,47,000
Opening Balance—India . . . . .	...	25,95,03,670	26,47,59,962	13,31,16,962
England . . . . .	...	22,07,37,405	11,99,73,930	10,22,81,930
TOTAL . . . . .	...	1,85,11,65,347	1,32,29,50,892	67,57,45,892

D. DEWAR,
Auditor General.

Central Government, in India and in England.

	For details, vide State ment.	DISBURSEMENTS.		
		Accounts, 1919-20,	Revised Estimate, 1920-21.	Budget Estimate, 1921-22.
		R	R	R
Deficit carried forward from Statement I in Part I	C	23,65,28,825	11,14,33,000	...
Railway, Irrigation and other Capital not charged to Revenue—				
Construction of State Railways	C	14,18,34,721	25,53,17,000	17,81,56,000
Construction of Irrigation Works	"	24,64,507	65,17,000	3,14,000
Initial expenditure on new Capital at Delhi	"	50,35,427	1,24,21,000	1,06,89,000
Bombay Development Scheme	"	...	57,18,000	...
Payments for discharge of Debentures (net)	"	67,95,000	49,20,000	3,99,34,000
Deposits of Branch line Companies (net)	"	...	2,95,000	-1,53,000
TOTAL CAPITAL ACCOUNT DISBURSEMENTS	...	15,61,29,655	28,51,88,000	22,92,46,000
Debt, Deposits and Advances—				
Permanent Debt (net discharged)	"	...	...	...
Temporary Debt (net discharged)	"	...	...	20,17,29,000
Balances of Provincial Governments (net)	"	...	...	6,32,84,000
Deposits and Advances (net)	"	...	31,96,33,000	...
Loans and Advances by Provincial Governments (net Advances)	"	1,20,08,275	5,35,28,000	...
Loans between Central and Provincial Governments (net Advances)	"	...	...	1,19,56,000
Remittances (net)	"	17,43,59,455	...	...
Secretary of State's Bills paid	"	46,83,93,280	...	...
Sterling Transfers on London paid	"	35,90,25,000	31,77,70,000	...
TOTAL DEBT, DEPOSITS AND ADVANCES	...	1,01,37,86,010	69,09,31,000	27,69,69,000
TOTAL DISBURSEMENTS	...	1,40,64,44,490	1,08,75,52,000	50,62,15,000
Closing Balance—India	...	26,47,59,962	13,31,16,962	12,88,88,962
England	...	17,99,60,895	10,22,81,930	4,06,41,930
TOTAL	...	1,85,11,65,347	1,32,29,50,892	67,57,45,892

A. C. McWATTERS,
Controller of the Currency.

E. M. COOK,
Secretary to the Government of India.

A.—Statement of the Revenue of the

HEADS OF REVENUE.	ACCOUNTS, 1919-20.			REVISED ESTIMATE.	
	India.	England.	Total.	India.	England.
	₹	₹	₹	₹	₹
Principal Heads of Revenue—					
I.—Customs	21,46,69,935	...	21,46,69,935	32,73,51,000	...
II.—Taxes on Income	22,43,41,180	...	22,43,41,180	19,81,18,000	...
III.—Salt	5,70,83,914	...	5,70,83,914	6,14,93,000	...
IV.—Opium	4,55,61,793	...	4,55,61,793	3,62,31,000	...
V.—Land Revenue	40,31,021	...	40,31,021	41,65,000	...
VI.—Excise	53,83,898	...	53,83,898	57,41,000	...
VII.—Stamps—					
A. Non-judicial	8,40,008	...	8,40,008	10,08,000	...
B. Judicial	12,50,261	...	12,50,261	14,20,000	...
VIII.—Forest	22,93,983	...	22,93,983	19,04,000	...
IX.—Registration	1,49,752	...	1,49,752	1,65,000	...
X.—Tributes from Indian States	89,02,145	...	89,02,145	89,98,000	...
	56,45,07,890	...	56,45,07,890	64,65,94,000	...
Railways—					
XI.—State Railways—					
Gross Receipts	79,01,40,545	4,86,070	79,06,26,615	81,81,39,000	4,86,000
Deduct—Working Expenses	45,45,55,861	6,53,620	45,52,09,481	54,12,85,000	9,10,000
Surplus Profits paid to Companies	2,00,92,140	...	2,00,92,140	1,68,34,000	...
Net receipts	31,54,92,544	—1,67,550	31,53,24,994	26,00,20,000	—4,24,000
XII.—Subsidised Companies	1,93,470	21,80,880	23,74,350	5,44,000	21,42,000
	31,56,86,014	20,13,330	31,76,99,344	26,05,64,000	17,18,000
Irrigation—					
XIII.—Works for which capital accounts are kept	4,85,781	—9,210	4,76,571	4,93,000	—73,000
XIV.—Works for which no capital accounts are kept	1,003	...	1,003	3,000	...
	4,86,784	—9,210	4,77,574	4,96,000	—73,000
Posts and Telegraphs—					
Gross Receipts	9,19,95,299	10,52,270	9,30,47,569	9,82,94,000	14,91,000
Deduct—Working Expenses	6,29,09,175	5,56,450	6,34,65,625	8,25,29,000	4,02,000
Net Receipts	2,90,86,124	4,95,820	2,95,81,944	1,57,65,000	10,89,000
Debt Services—					
XVI.—Interest	3,51,21,309	73,61,940	4,24,83,249	3,52,99,000	21,31,000
Carried over	94,48,88,121	98,61,880	95,47,50,001	95,87,18,000	48,65,000

(a) Represents net receipts after deduction of ₹1,83,20,000 for refunds the whole of which is voted.
(b) Out of this, ₹48,20,000 is non-voted and the balance of ₹58,21,72,000 is voted.
(c) The whole of this amount is voted.

Central Government, in India and in England.

1920-21.	BUDGET ESTIMATE, 1921-22.			Increase (+) Decrease (-) of Budget, 1921-22, as compared with Revised Estimate, 1920-21.
Total.	India.	England	Total.	
₹	₹	₹	₹	₹
32,73,51,000	37,73,28,000	...	37,73,28,000	+4,99,77,000
19,81,18,000	18,58,07,000	...	18,58,07,000	-1,23,11,000
6,14,93,000	7,00,66,000	...	7,00,66,000	+85,73,000
3,62,31,000	3,72,85,000	...	3,72,85,000	+10,54,000
41,65,000	42,93,000	...	42,93,000	+1,33,000
57,41,000	57,36,000	...	57,36,000	-5,000
10,08,000	11,31,000	...	11,31,000	+1,23,000
14,20,000	14,79,000	...	14,79,000	+59,000
19,04,000	29,87,000	...	29,87,000	+10,83,000
1,65,000	1,53,000	...	1,53,000	-12,000
89,98,000	86,96,000	...	86,96,000	-3,02,000
61,65,91,000	69,49,66,000	...	69,49,66,000 ^(a)	+4,83,72,000
81,86,25,000	87,00,97,000	4,86,000	87,05,83,000	+5,19,58,000
54,21,95,000	58,60,82,000	9,10,000	58,69,92,000 ^(b)	-4,47,97,000
1,68,34,000	1,32,00,000	...	1,32,00,000 ^(c)	+36,34,000
25,95,96,000	27,08,15,000	-4,24,000	27,03,91,000	+1,07,95,000
26,86,000	5,62,000	15,60,000	21,22,000	-5,64,000
26,22,82,000	27,13,77,000	11,36,000	27,25,13,000	+1,02,31,000
4,20,000	4,78,000	-57,000	4,21,000 ^(d)	+1,000
3,000	3,000	...	3,000	...
4,23,000	4,81,000	-57,000	4,24,000	+1,000
9,97,85,000	12,37,19,000	11,65,000	12,48,84,000	+2,50,99,000
8,29,31,000	8,82,55,000	3,55,000	8,86,10,000 ^(e)	-56,79,000
1,68,54,000	3,54,64,000	8,10,000	3,62,74,000	+1,94,20,000
3,74,30,000	3,36,97,000	12,12,000	3,49,09,000	-25,21,000
96,35,83,000	1,03,59,85,000	31,01,000	1,03,90,86,000	+7,55,03,000

(d) Represents net receipts after deduction of ₹13,25,000 for working expenses of which ₹57,000 is non-voted and the balance of ₹12,68,000 is voted.

(e) Out of this ₹13,10,000 is non-voted and ₹8,68,00,000 voted.

A.—Statement of the Revenue of the Central

HEADS OF REVENUE.	ACCOUNTS, 1919-20.			REVISED ESTIMATE,	
	India.	England.	TOTAL.	India.	England.
	₹	₹	₹	₹	₹
Brought forward	94,48,88,121	98,61,880	95,47,50,001	95,87,18,000	48,65,000
Civil Administration—					
XVII.—Administration of Justice	4,20,313	...	4,20,313	3,92,000	...
XVIII.—Jails and Convict Settlements	12,70,354	...	12,70,354	10,88,000	...
XIX.—Police	11,64,677	...	11,64,677	15,12,000	...
XX.—Ports and Pilotage	19,66,513	...	19,66,513	22,74,000	...
XXI.—Education	1,11,363	...	1,11,363	1,12,000	...
XXII.—Medical	26,141	1,460	27,601	35,000	2,000
XXIII.—Public Health	2,46,321	...	2,46,321	6,00,000	...
XXIV.—Agriculture	4,02,308	...	4,02,308	3,62,000	...
XXV.—Industries	...	...	...	3,00,000	...
XXVI.—Miscellaneous Departments	6,07,080	...	6,07,080	8,31,000	...
TOTAL	62,15,070	1,460	62,16,530	75,06,000	2,000
Currency, Mint and Exchange—					
XXVII.—Currency	72,66,405	2,30,63,570	3,03,29,975	90,96,000	1,24,20,000
XXVIII.—Mint	2,67,98,523	590	2,67,99,113	70,89,000	1,000
XXIX.—Exchange	...	...	...	...	...
TOTAL	3,40,64,928	2,30,64,160	5,71,29,088	1,61,85,000	1,24,21,000
Buildings, Roads and Miscellaneous Public Improvements—					
XXX.—Civil works	10,04,444	...	10,04,444	11,42,000	...
TOTAL	10,04,444	...	10,04,444	11,42,000	...
Miscellaneous—					
XXXIII.—Receipts in aid of Superannuation	12,14,113	4,43,490	16,57,603	12,22,000	4,08,000
XXXIV.—Stationery and Printing	8,42,575	...	8,42,575	9,77,000	...
XXXV.—Miscellaneous	1,40,97,609	9,71,920	1,50,69,529	1,24,79,000	97,14,000
TOTAL	1,61,54,297	14,15,410	1,75,69,707	1,46,78,000	1,01,22,000
Military Receipts—					
XXXVI.—Army—					
Effective	2,94,18,603	25,39,950	3,19,58,553	2,42,47,000	35,45,000
Non-effective	9,90,028	4,03,910	13,93,938	8,78,000	5,00,000
	3,04,08,631	29,43,860	3,33,52,491	2,51,25,000	40,45,000
XXXVII.—Marine	40,72,325	...	40,72,325	30,00,000	...
XXXVIII.—Military Works	16,27,429	...	16,27,429	15,32,000	...
TOTAL	3,61,08,885	29,43,860	3,90,52,245	2,96,57,000	40,45,000
Contributions and Assignments to the Central Government by Provincial Governments—					
XXXIX.—Contributions and assignments to the Central Government by Provincial Governments.	9,83,00,000	...	9,83,00,000	9,83,00,000	...
XL.—Miscellaneous adjustments between the Central and Provincial Governments.	...	...	...	...	...
TOTAL	9,83,00,000	...	9,83,00,000	9,83,00,000	...
TOTAL REVENUE	1,13,67,85,245	3,72,86,770	1,17,40,22,015	1,12,61,86,000	3,14,55,000

overnment, in India and England—*continued.*

920-21.	BUDGET ESTIMATE, 1921-22.			Increase (+) Decrease (—) of Budget, 1921-22, as compared with Revised Estimate, 1920-21.
TOTAL.	India.	England.	TOTAL.	
₹	₹	₹	₹	₹
96,35,83,000	1,03,59,85,000	31,01,000	1,03,90,86,000	+ 7,55,03,000
3,92,000	3,85,000	...	3,85,000	- 7,000
10,88,000	10,90,000	...	10,90,000	+ 2,000
15,12,000	12,84,000	...	12,84,000	- 2,28,000
22,74,000	23,43,000	...	23,43,000	+ 69,000
1,12,000	1,12,000	...	1,12,000	...
37,000	29,000	1,000	30,000	- 7,000
6,00,000	5,97,000	...	5,97,000	- 3,000
3,62,000	3,75,000	...	3,75,000	+ 13,000
3,00,000	4,00,000	...	4,00,000	+ 1,00,000
8,31,000	10,19,000	...	10,19,000	+ 1,88,000
75,08,000	76,34,000	1,000	76,35,000	+ 1,27,000
2,15,16,000	2,14,000	...	2,14,000	- 2,13,02,000
70,90,000	47,59,000	...	47,59,000	- 23,31,000
...
2,86,06,000	49,73,000	...	49,73,000	- 2,36,33,000
11,42,000	10,38,000	...	10,38,000	- 1,04,000
11,42,000	10,38,000	...	10,38,000	- 1,04,000
16,30,000	13,71,000	3,89,000	17,60,000	+ 1,30,000
9,77,000	8,89,000	...	8,89,000	- 88,000
2,21,93,000	6,81,77,000	37,10,000	7,18,87,000	+ 4,96,94,000
2,48,00,000	7,04,37,000	40,99,000	7,45,36,000	+ 4,97,36,000
2,77,92,000	3,39,25,000	28,67,000	3,67,92,000	+ 90,00,000
13,78,000	8,75,000	5,00,000	13,75,000	- 3,000
2,91,70,000	3,48,00,000	33,67,000	3,81,67,000	+ 89,97,000
30,00,000	14,13,000	...	14,13,000	- 15,87,000
15,32,000	15,30,000	...	15,30,000	- 2,000
3,37,02,000	3,77,43,000	33,67,000	4,11,10,000	+ 74,08,000
9,83,00,000	12,94,88,000	...	12,94,88,000	+ 3,11,88,000
...	18,000	...	18,000	+ 18,000
9,83,00,000	12,95,06,000	...	12,95,06,000	+ 3,12,06,000
1,15,76,41,000	1,28,73,16,000	1,05,63,000	1,29,78,84,000	+ 14,02,43,000

B.—Statement of the Expenditure charged to the Revenues

	ACCOUNTS, 1919-20.			REVISED ESTIMATE, 1920-21.		
	India.	England.	TOTAL.	India.	England.	TOTAL.
	R	R	R	R	R	R
Direct Demands on the Revenues—						
1.—Customs	48,82,284	80,050	49,12,334	58,95,000	84,000	59,79,000
2.—Taxes on income	15,27,269	1,230	15,28,499	22,39,000	53,000	22,92,000
3.—Salt	1,25,33,466	51,730	1,25,85,196	1,25,45,000	1,05,000	1,26,50,000
4.—Opium	1,30,14,647	89,850	1,30,54,497	1,22,64,000	80,000	1,23,44,000
5.—Land Revenue	17,86,543	5,180	17,91,723	20,70,000	5,000	20,75,000
6.—Excise	2,04,300	...	2,04,300	2,50,000	...	2,50,000
7.—Stamps—						
A.—Non-judicial	—18,54,659	...	—18,54,659	—13,59,000	6,00,000	—7,59,000
B.—Judicial	2,28,185	...	2,28,185	3,24,000	...	3,24,000
8.—Forests	23,64,320	2,37,300	26,01,620	29,75,000	9,07,000	38,82,000
9.—Registration	42,042	...	42,042	49,000	...	49,000
TOTAL	3,47,28,397	3,65,340	3,50,93,737	3,72,52,000	18,34,000	3,90,86,000
Railway Revenue Account—						
10.—State Railways:						
Interest on Debt	7,63,56,062	3,67,30,270	11,30,86,332	10,46,46,000	3,77,47,000	14,23,93,000
Interest on capital contributed by Companies	6,80,108	2,09,72,470	2,16,52,578	32,72,000	2,11,51,000	2,44,23,000
Annuities in purchase of Railways	...	3,35,75,590	3,35,75,590	47,96,000	3,35,75,000	3,83,71,000
Sinking Funds	...	25,57,070	25,57,070	3,87,000	27,09,000	30,96,000
11.—Subsidised Companies	3,61,973	...	3,61,973	6,21,000	...	6,21,000
12.—Miscellaneous Railway Expenditure	80,64,357	3,00,000	83,64,357	19,01,000	5,39,000	24,40,000
TOTAL	8,54,62,500	9,41,35,400	17,95,97,900	11,56,23,000	9,57,21,000	21,13,44,000
Irrigation Revenue Account—						
14.—Works for which capital accounts are kept—						
Interest on debt	8,83,915	50,000	9,33,915	9,16,000	51,000	9,67,000
15.—Miscellaneous Irrigation Expenditure	7,73,008	...	7,73,008	1,56,000	...	1,56,000
TOTAL	16,56,923	50,000	17,06,923	10,72,000	51,000	11,23,000
Irrigation Capital Account (charged to Revenue)—						
16.—Construction of Irrigation Works—						
Financed from ordinary revenues	1,11,444	...	1,11,444	74,000	...	74,000
TOTAL	1,11,444	...	1,11,444	74,000	...	74,000
Posts and Telegraphs Capital Account (charged to Revenue)—						
18.—Capital outlay on Posts and Telegraphs	—1,31,929	61,95,890	60,13,961	61,15,000	1,12,25,000	1,73,40,000
Debt Services—						
19.—Interest on Ordinary Debt	14,92,79,916	6,96,21,840	21,89,01,756	17,35,40,000	6,61,58,000	23,96,98,000
Deduct—Amount chargeable to Railways	7,63,56,069	3,67,30,270	11,30,86,332	9,92,54,000	3,77,47,000	13,70,01,000
" Amount chargeable to Irrigation	8,83,915	50,000	9,33,915	9,09,000	51,000	9,60,000
Remainder chargeable to Ordinary Debt	7,20,39,939	3,28,41,570	10,48,81,509	7,33,77,000	2,83,60,000	10,17,37,000
20.—Interest on other Obligations	1,87,11,138	...	1,87,11,138	2,36,40,000	...	2,36,40,000
21.—Sinking Funds	73,00,000	50,00,000	1,23,00,000	73,61,000	50,00,000	1,23,61,000
TOTAL	9,80,51,077	8,78,41,570	13,58,92,647	10,49,78,000	3,33,60,000	13,77,38,000
Carried over	21,98,28,412	18,85,88,200	35,84,16,612	26,45,14,000	14,21,91,000	40,67,05,000

of the Central Government, in India and England.

BUDGET ESTIMATE, 1921-22.

India.	England.	TOTAL.	Increase (+) Decrease (-) as compared with Revised, 1920-21.	DISTRIBUTION OF TOTAL INTO VOTED AND NON-VOTED.		
				Included in demands for grants.	Not submitted to vote.	
₹	₹	₹	₹	₹	₹	
71,64,000	75,000	72,39,000	+12,60,000	66,96,000	5,43,000	
29,97,000	39,000	30,36,000	+7,44,000	28,57,000	1,79,000	
1,58,66,000	65,000	1,59,31,000	+32,81,000	1,18,12,000	41,19,000	
1,51,78,000	75,000	1,52,54,000	+29,10,000	1,50,79,000	1,75,000	
22,41,000	1,000	22,42,000	+1,67,000	19,89,000	2,53,000	
2,44,000	...	2,44,000	-6,000	1,72,000	72,000	
-8,19,000	20,04,000	11,85,000	+19,44,000	24,56,000	-9,62,000	
8,09,000	...	3,09,000	-15,000			
86,60,000	8,77,000	40,37,000	+1,55,000		35,96,000	4,41,000
49,000	...	49,000	...		49,000	...
4,68,90,000	26,36,000	4,95,26,000	+1,04,40,000	4,47,06,000	48,20,000	
11,94,05,000	3,86,66,000	15,80,71,000 ^(a)	+1,56,78,000	77,33,000	15,03,38,000	
46,72,000	2,18,61,000	2,65,33,000	+21,10,000	43,72,000	2,21,61,000	
67,15,000	3,35,75,000	4,02,90,000	+19,19,000	67,15,000	3,35,75,000	
5,79,000	28,94,000	34,73,000	+3,77,000	5,79,000	28,94,000	
6,00,000	...	6,00,000	-21,000	6,00,000	...	
20,33,000	6,63,000	26,96,000	+2,56,000	14,90,000	12,06,000	
13,40,04,000	9,76,59,000	23,16,63,000	+2,03,19,000	2,14,89,000	21,01,74,000	
9,85,000	...	9,85,000	+18,000	1,31,000	9,85,000	
1,31,000	...	1,31,000	-25,000		...	
11,16,000	...	11,16,000	-7,000	1,31,000	9,85,000	
60,000	...	60,000	-14,000	45,000	15,000	
60,000	...	60,000	-14,000	45,000	15,000	
95,27,000	1,14,75,000	2,10,02,000	+86,62,000	2,10,02,000	...	
17,08,00,000	6,79,07,000	23,87,07,000	-9,91,000	...	8,73,84,000	
11,16,72,000	3,86,66,000	15,03,38,000	-1,33,37,000			
9,85,000	...	9,85,000	-25,000			
5,81,43,000	2,92,41,000	8,73,84,000	-1,43,53,000	2,30,77,000	2,04,00,000	
2,30,77,000	...	2,30,77,000	-5,63,000			
1,54,00,000	50,00,000	2,04,00,000	+80,39,000			
9,66,20,000	3,42,41,000	13,08,61,000	-68,77,000	2,30,77,000	10,77,84,000	
28,82,17,000	14,60,11,000	43,42,28,000	+2,75,23,000	11,04,50,000	32,37,78,000	

(a) The difference between these figures and the deduction under head "19 Interest on Ordinary Debt" represents adjustment for Exchange

B.—Statement of the Expenditure charged to the Revenues

	ACCOUNTS, 1919-20.			REVISED ESTIMATE, 1920-21.		
	India.	England.	TOTAL.	India.	England.	TOTAL.
	R	R	R	R	R	R
Brought forward	21,98,28,412	13,85,88,200	35,84,16,612	26,45,14,000	14,21,91,000	40,67,05,000
Civil Administration—						
22.—General Administration—						
A.—Heads of Provinces (including Governor General) and Executive Councils.	8,92,243	...	8,92,243	20,02,000	...	20,02,000
B.—Legislative Bodies	1,80,693	...	1,80,693	1,69,000	...	1,69,000
C.—Secretariat and headquarters establishment.	57,51,292	...	57,51,292	77,49,000	...	77,49,000
D.—Commissioners	...	...	...	...	...	...
E.—Home Administration	...	46,89,390	46,89,390	...	65,13,000	65,13,000
23.—Audit	41,67,773	1,23,920	42,91,693	52,79,000	3,00,000	55,79,000
24.—Administration of Justice	12,85,357	10,010	12,95,367	14,62,000	23,000	14,85,000
25.—Jails and Convict Settlements	29,26,096	1,83,160	30,89,256	36,34,000	17,000	36,51,000
26.—Police	65,00,357	79,700	65,80,057	71,33,000	83,000	72,16,000
27.—Ports and Pilotage	29,86,172	...	29,86,172	20,02,000	...	20,02,000
28.—Ecclesiastical	20,22,847	1,56,090	21,78,937	25,73,000	2,77,000	28,50,000
29.—Political	3,11,25,541	7,07,100	3,18,32,641	3,18,69,000	7,69,000	3,26,38,000
30.—Scientific Departments	39,83,412	5,07,470	44,90,882	52,74,000	19,12,000	71,86,000
31.—Education	22,63,422	1,63,240	24,26,662	27,15,000	2,32,000	29,47,000
32.—Medical	16,06,391	60,860	16,67,251	21,35,000	1,36,000	22,71,000
33.—Public Health	20,87,687	45,290	21,32,977	28,61,000	26,000	28,87,000
34.—Agriculture	14,67,384	14,380	14,81,764	17,47,000	40,000	17,87,000
35.—Industries	22,683	24,120	46,803	5,24,000	5,000	5,29,000
36.—Aviation	1,781	...	1,781	4,00,000	10,000	4,10,000
37.—Miscellaneous Departments	85,69,505	30,200	85,99,705	27,03,000	22,000	27,25,000
TOTAL	7,28,40,636	67,74,930	7,96,15,566	8,22,31,000	1,03,65,000	9,25,96,000
Currency, Mint and Exchange—						
38.—Currency	32,38,546	15,06,980	47,45,526	33,68,000	50,20,000	83,88,000
39.—Mint	42,30,774	6,23,060	49,03,834	23,72,000	6,76,000	30,48,000
40.—Exchange	...	...	...	2,63,30,000	...	2,63,30,000
TOTAL	75,19,320	21,30,040	96,49,360	3,20,70,000	56,96,000	3,77,66,000
Buildings, Roads and Miscellaneous Public Improvements—						
41.—Civil Works	1,48,43,032	1,29,430	1,49,72,462	1,75,23,000	3,02,000	1,78,25,000
42.—Waterways and Embankments	2,705	...	2,705	3,000	...	3,000
TOTAL	1,48,45,737	1,29,430	1,49,75,167	1,75,26,000	3,02,000	1,78,28,000
Miscellaneous—						
43.—Famine Relief and Insurance—						
A.—Famine Relief	26,306	...	26,306	20,000	...	20,000
44.—Territorial and Political Pensions	28,42,499	1,78,110	30,20,609	28,15,000	1,06,000	29,21,000
45.—Superannuation Allowances and Pensions	21,52,528	2,04,74,040	2,26,26,568	24,32,000	2,19,35,000	2,43,67,000
46.—Stationery and Printing	62,15,134	12,97,360	75,12,494	63,71,000	19,61,000	83,32,000
47.—Miscellaneous	54,89,102	13,25,200	68,14,302	97,87,000	7,07,000	1,04,94,000
TOTAL	1,67,25,569	2,32,74,710	4,00,00,279	2,14,25,000	2,47,09,000	4,61,34,000
Military Services—						
48.—Army—						
Effective	71,34,47,549	3,56,32,040	74,90,79,589	52,96,10,000	7,95,79,000	60,91,89,000
Non-effective	1,81,77,280	2,98,31,600	4,80,08,880	2,38,63,000	3,24,51,000	5,63,14,000
49.—Marine	79,16,24,829	6,54,63,640	79,70,88,469	55,34,73,000	11,20,30,000	66,55,03,000
50.—Military Works	72,40,320	83,96,550	1,61,36,870	62,61,000	57,31,000	1,19,92,000
	5,61,30,914	11,76,090	5,93,07,004	5,89,16,000	15,43,000	6,04,59,000
TOTAL	79,69,96,063	7,55,36,280	87,25,32,343	61,86,50,000	11,93,04,000	73,79,54,000
Contributions and Assignments to the Central Government by Provincial Governments—						
52.—Miscellaneous adjustments between the Central and Provincial Governments.	63,24,000	...	63,24,000	63,24,000	...	63,24,000
TOTAL EXPENDITURE CHARGED TO REVENUE	1,13,50,79,737	24,64,33,590	1,38,15,13,327	1,04,27,40,000	30,25,67,000	1,34,53,07,000

of the Central Government in India and in England—continued.

BUDGET ESTIMATE, 1921-22.					
India.	England.	TOTAL.	Increase (+) Decrease (-) as compared with Revised, 1920-21.	DISTRIBUTION OF TOTAL INTO VOTED AND NON-VOTED.	
				Included in demand for grants.	Not submitted to vote.
₹	₹	₹	₹	₹	₹
28,82,17,000	14,60,11,000	43,42,28,000	+2,75,23,000	11,04,50,000	82,37,78,000
21,34,000	...	21,34,000	+1,32,000	85,27,000	58,30,000
7,78,000	7,000	7,85,000	+6,16,000		
72,58,000	1,91,000	74,49,000	-8,00,000		
...	52,000	52,000	+52,000		
...	39,37,000	39,37,000	-25,76,000		
61,36,000	3,29,000	64,65,000	+8,86,000		
14,84,000	18,000	15,02,000	+17,000		
38,11,000	...	38,11,000	+1,60,000		
78,12,000	52,000	78,64,000	+6,48,000		
24,22,000	47,000	24,69,000	+4,67,000		
23,27,000	2,78,000	31,05,000	+2,55,000		
1,99,94,000	9,69,000	2,09,63,000	-1,16,75,000		
71,07,000	12,40,000	83,47,000	+11,61,000		
31,04,000	2,22,000	33,26,000	+3,79,000		
25,20,000	3,42,000	28,62,000	+5,91,000		
14,69,000	29,000	14,98,000	-13,89,000		
18,88,000	44,000	19,32,000	+1,45,000		
6,97,000	8,000	7,05,000	+1,76,000		
66,000	9,000	75,000	-3,35,000		
50,10,000	17,000	50,27,000	+23,02,000		
7,65,17,000	77,91,000	8,43,08,000	-82,88,000	4,72,17,000	3,70,91,000
82,72,000	32,28,000	65,00,000	-18,88,000	63,32,000	1,68,000
23,02,000	2,24,000	25,26,000	-5,22,000	23,18,000	2,08,000
3,28,54,000	...	3,28,54,000	+65,24,000	3,28,54,000	...
3,84,28,000	84,52,000	4,18,80,000	+41,14,000	4,15,04,000	3,76,000
1,50,04,000	99,000	1,51,03,000	-27,22,000	1,48,59,000	2,44,000
8,000	...	8,000	+5,000	8,000	...
1,50,12,000	99,000	1,51,11,000	-27,17,000	1,48,67,000	2,44,000
20,000	...	20,000	...	20,000	...
28,76,000	1,13,000	29,89,000	+68,000	...	29,89,000
31,34,000	2,13,99,000	2,45,33,000	+1,66,000	23,36,000	2,16,97,000
62,90,000	17,19,000	80,09,000	-3,23,000	1,68,14,000	88,05,000
79,70,000	10,16,000	89,86,000	-15,08,000	55,80,000	34,06,000
2,02,90,000	2,42,47,000	4,45,37,000	-15,97,000	2,52,50,000	1,92,87,000
48,02,87,000	6,44,88,000	54,47,75,000	-6,44,14,000	...	54,47,75,000
2,59,00,000	3,24,96,000	5,83,96,000	+20,82,000	...	5,83,96,000
50,61,87,000	9,69,84,000	60,31,71,000	-6,23,32,000	...	60,31,71,000
69,97,000	29,42,000	99,39,000	-20,53,000	...	99,39,000
4,95,00,000	5,00,000	5,00,00,000	-1,04,69,000	...	5,00,00,000
56,26,84,000	10,04,26,000	66,31,10,000	-7,43,44,000	...	66,31,10,000
62,84,000	...	62,84,000	-40,000	62,84,000	...
1,00,74,32,000	28,20,26,000	1,28,94,58,000	-5,58,49,000	24,55,72,000	1,04,38,86,000

C.—Statement of Receipts and Disbursements of the

	ACCOUNTS, 1919-1920.			REVISED ESTIMATE, 1920-21.			BUDGET ESTIMATE, 1921-22.		
	India.	England.	TOTAL.	India.	England.	TOTAL.	India.	England.	TOTAL.
	R.	R.	R.	R.	R.	R.	R.	R.	R.
Revenue (from Statement A in Part I for Revised and Part II for Budget)	1,91,86,12,334	5,62,46,985	1,97,48,59,319	2,04,09,85,000	8,14,81,000	2,07,24,16,000	1,28,73,16,000	1,05,68,000	1,29,78,84,000
Excess of Revenue over Expenditure charged to Revenue	---	---	-23,65,28,825	---	---	-11,14,33,000	---	---	84,26,000
Railway, Irrigation, and other Capital not charged to Revenue—									
Capital contributed by Railway Companies and Indian States towards construction of State Railways	-15,41,361	(a) 14,88,240	-53,121	-7,03,000	---	-7,03,000	---	3,99,34,000	3,99,34,000
DEPOSITS OF BRANCH LINE COMPANIES	12,87,127	---	12,87,127	13,39,000	---	13,39,000	12,18,000	---	12,18,000
NET			38,543			0			0
Permanent Debt Incurred—									
Sterling Debt	---	---	---	---	---	---	---	5,00,00,000	---
Rupee Debt—									
Rupee Loan	---	---	---	---	---	---	15,00,00,000	---	---
6 per cent. Bonds 1930	---	---	---	29,34,70,000	---	---	---	---	---
5½ per cent. War Bonds 1925	1,32,388	---	---	---	---	---	---	---	---
Do. Do. 1928	5,29,700	---	---	---	---	---	---	---	---
5 per cent. War Loan 1923-47	9,407	---	---	5,000	---	---	---	---	---
5 per cent. Loan 1945-55	21,23,52,200	---	---	40,38,000	---	---	---	---	---
3½ per cent. Loans	---	---	---	6,00,000	---	---	6,00,000	---	---
6½ per cent. Bombay Development Loan	---	---	---	9,38,91,000	---	---	---	---	---
TOTAL	21,35,23,695	---	21,35,23,695	39,20,04,000	---	39,20,04,000	15,06,00,000	5,00,00,000	20,06,00,000
NET			7,16,65,986			37,44,99,000			17,87,93,000
Temporary Debt Incurred—									
War Bonds, 1921	-93,049	---	---	-4,000	---	---	---	---	---
War Bonds, 1923	-3,53,978	---	---	1,000	---	---	---	---	---
Treasury Bills—									
Issued to public	92,39,80,000	---	---	72,11,00,000	---	---	80,69,00,000	---	---
Issued to Paper Currency Reserve	10,09,00,000	---	---	61,26,00,000	---	---	57,19,90,000	---	---
Other Temporary Loans	18,50,05,808	---	---	3,00,00,000	---	---	---	---	---
TOTAL	1,20,94,33,781	---	1,20,94,33,781	1,36,36,97,000	---	1,36,36,97,000	1,37,88,00,000	---	1,37,88,00,000
NET			1,74,04,531			18,07,33,000			0
Balances of Provincial Governments	1,10,68,419	---	1,10,68,419	8,26,89,000	---	8,26,89,000	---	---	---
			68,14,993			1,37,82,000			
Unfunded Debt—									
Post Office Cash Certificates	86,50,400	---	---	49,53,000	---	---	36,00,000	---	---
Deposits of Service Funds	13,66,624	8,865	---	13,59,000	---	---	13,44,000	---	---
Savings Bank Deposits	21,46,67,520	---	---	23,70,97,000	---	---	25,22,30,000	---	---
TOTAL	22,46,84,544	8,865	22,46,93,409	24,34,09,000	---	24,34,09,000	25,71,64,000	---	25,71,64,000
NET			1,01,07,610			3,20,40,000			4,14,66,000
Deposits and Advances—									
Appropriation for reduction of debt	---	---	---	60,67,000	---	---	---	---	---
Deposits of Local Funds—									
District Funds	10,67,93,435	---	---	10,46,77,000	---	---	10,76,27,000	---	---
Other Funds	2,14,07,901	---	---	2,34,00,000	---	---	2,48,28,000	---	---
Deposits of Sinking Funds	2,78,102	---	---	2,89,000	---	---	3,01,000	---	---
Gold Standard Reserve	---	54,12,58,800	---	---	1,18,07,16,000	---	---	1,00,34,64,000	---
Paper Currency Reserve	---	2,43,64,46,100	---	---	1,08,96,73,000	---	---	8,35,00,000	---
Consols Depreciation Fund	---	6,03,180	---	---	35,20,000	---	---	---	---
Sinking Funds for Rupee Loans	73,00,000	---	---	73,61,000	---	---	1,54,00,000	---	---
Special Reserve	---	18,08,53,500	---	---	---	---	---	---	---
Deposit Account with the United States of America	10,96,23,640	---	---	---	---	---	---	---	---
Exchange on Remittance Account	5,23,07,074	---	---	---	---	---	5,03,11,000	---	---
Sales of Telegraphic Transfers against Gold received in India	2,98,56,059	---	---	---	---	---	---	---	---
Departmental and Judicial Deposits	1,48,08,31,803	---	---	8,40,07,42,000	---	---	74,34,09,000	---	---
Advances	18,04,21,839	4,64,86,365	---	29,26,32,000	2,04,01,000	---	19,52,55,000	32,60,000	---
Suspense Accounts	19,23,41,395	---	---	14,25,33,000	---	---	3,22,02,000	---	---
Miscellaneous	78,99,709	3,63,74,955	---	1,32,57,000	1,88,24,000	---	6,06,78,000	2,00,20,000	---
TOTAL	2,18,89,60,957	3,24,30,22,900	5,43,09,83,857	8,99,09,53,000	2,24,15,34,000	11,27,24,92,000	1,23,00,11,000	1,11,02,44,000	2,34,02,55,000
NET			42,68,45,437			0			13,88,81,000
Carried over	5,76,60,29,495	3,23,97,06,300		13,11,43,78,000	3,31,38,05,000		4,30,51,09,000	1,21,07,46,000	

(a) Represents repayment of Capital outlay in England.

Central Government, in India and in England.

	ACCOUNTS, 1919-1920.			REVISED ESTIMATE, 1920-21.			BUDGET ESTIMATE, 1921-22.		
	India.	England.	TOTAL.	India.	England.	TOTAL.	India.	England.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹
Expenditure (from Statement B in Part I for Revised and Part II for Budget)	1,32,14,53,826	33,31,19,320	2,20,45,73,146	1,35,29,43,000	31,71,25,000	2,17,00,68,000	1,00,74,31,000	28,20,26,000	1,28,94,57,000
Add—Provincial Surpluses transferred to "Deposits"	1,10,68,419	...	1,10,68,419	8,26,89,000	...	8,26,89,000	...	...	...
Deduct—Provincial Deficits charged to "Deposits"	42,53,421	...	42,53,421	6,89,07,000	...	6,89,07,000	...	...	...
TOTAL	1,82,82,68,824	33,31,19,320	2,21,13,88,144	1,86,67,24,000	31,71,25,000	2,18,38,49,000			
Railway, Irrigation and other Capital not charged to Revenue—									
CONSTRUCTION OF IRRIGATION WORKS	21,49,207	3,15,300	24,64,507	63,37,000	1,80,000	65,17,000	2,09,000	1,05,000	3,14,000
CONSTRUCTION OF STATE RAILWAYS	4,32,92,731	9,85,41,991	14,18,34,721	7,12,36,000	18,40,81,000	25,53,17,000	3,73,77,000	14,07,73,000	(b) 17,51,56,000
INITIAL EXPENDITURE OF NEW CAPITAL AT DELHI	47,77,277	2,58,150	50,35,427	1,02,46,000	21,75,000	1,24,21,000	72,42,000	34,47,000	(c) 1,06,89,000
BOMBAY DEVELOPMENT SCHEME	...	...	...	57,18,000	...	57,18,000	...	...	...
PAYMENTS FOR DISCHARGE OF DEBENTURES	...	67,95,000	67,95,000	...	49,20,000	49,20,000	...	3,99,34,000	3,99,34,000
DEPOSITS OF BRANCH LINE COMPANIES	12,47,584	...	12,47,584	16,34,000	...	16,34,000	13,71,000	...	13,71,000
NET			0			2,95,000			1,53,000
Permanent Debt Discharged—									
<i>Sterling Debt—</i>									
British Government 5 per cent. War Loan, 1929-47	...	13,19,40,000	...	...	...	...	...	...	...
India Bonds	...	...	...	...	...	...	...	...	...
India 4 p. c. Stock	...	...	...	...	...	...	...	...	...
<i>Rupies Debt—</i>									
5½ p. c. War Bonds 1925	1,75,475	...	...	1,87,000	...	...	...	...	...
Do. Do. 1928	10,12,625	...	...	22,50,000	...	...	...	...	...
5 p. c. War Loan, 1929-47	73,91,500	...	...	54,83,000	...	...	1,12,00,000	...	...
5 p. c. Loan 1945-55	...	...	...	76,73,000	...	...	87,00,000	...	...
4 p. c. Loans	12,00,000	...	...	12,05,000	...	...	12,00,000	...	...
3½ p. c. Loans	12,809	...	...	7,000	...	...	7,000	...	...
3 p. c. Loans	1,24,800	...	...	7,00,000	...	...	7,00,000	...	...
Provincial debentures	500	...	...	...	...	...	...	...	...
TOTAL	99,17,709	13,19,40,000	14,18,57,709	1,75,05,000	...	1,75,65,000	2,18,07,000	...	2,18,07,000
NET			0			0			0
Temporary Debt Discharged—									
5½ p. c. War Bonds, 1920	61,33,150	...	...	18,49,23,000	...	...	63,73,000	...	...
Do. Do. 1922	59,16,100	...	...	4,74,000	...	...	...	...	...
Do. Do. 1921	51,44,900	...	...	9,36,21,000	...	...	15,41,56,000	...	...
Do. Do. 1923	23,25,100	...	...	46,000	...	...	...	...	...
Treasury Bills—									
Issued to public	82,35,10,000	...	...	77,30,00,000	...	...	80,68,00,000	...	...
Do. Paper Currency Reserve	6,40,00,000	...	...	10,09,00,000	...	...	(d) 61,26,00,000	...	...
Other Temporary Loans	18,50,00,000	...	...	3,00,00,000	...	...	...	...	...
TOTAL	1,19,20,29,250	...	1,19,20,29,250	1,18,29,64,000	...	1,18,29,64,000	1,58,05,29,000	...	1,58,05,29,000
NET			0			0			20,17,29,000
Balances of Provincial Governments	42,53,421	...	42,53,421	6,89,07,000	...	6,89,07,000	3,02,99,000	3,29,85,000	(e) 6,32,84,000
NET			0			0			6,32,84,000
Unfunded Debt—									
Post Office Cash Certificates	3,30,70,651	...	...	1,47,28,000	...	...	96,00,000	...	...
Special Loans	4,831	...	...	5,000	...	...	5,000	...	...
Deposits of Service Funds	14,84,814	2,640	...	14,96,000	...	...	14,76,000	...	...
Savings Bank Deposits	18,00,22,863	...	...	19,51,40,000	...	...	20,46,17,000	...	...
TOTAL	21,46,83,159	2,640	21,46,85,799	21,13,69,000	...	21,13,69,000	21,56,98,000	...	21,56,98,000
NET			0			0			0
Deposits and Advances—									
Deposits of Local Funds—									
District Funds	10,18,09,029	...	...	10,73,79,000	...	...	10,82,00,000	...	...
Other Funds	2,17,14,013	...	...	2,24,09,000	...	...	2,43,15,000	...	...
Gold Standard Reserve	...	63,14,85,615	...	...	1,18,01,16,000	...	...	1,00,34,64,000	...
Paper Currency Reserve	...	2,48,64,46,100	...	...	1,05,86,73,000	...	...	8,35,00,100	...
Consols Depreciation Fund	...	7,23,765	...	...	35,22,000	...	...	...	...
Adjustment of exchange on Revaluation of Gold and Sterling Securities in Paper Currency Reserve	...	...	...	17,47,85,000	...	...	...	...	...
Sinking Funds for Rupee Loans	66,92,344	...	...	1,07,26,000	...	...	1,54,00,000	...	...
Special Reserve	...	7,67,59,320	...	...	...	...	...	...	...
Deposit Account with United States of America	4,03,83,851	...	...	...	...	...	...	...	...
Exchange on Remittance Account	...	...	...	23,49,47,000	...	...	...	...	...
Sales of Telegraphic Transfers against Gold received in India	2,98,56,059	...	...	...	...	...	...	...	...
Departmental and Judicial Deposits	1,42,02,13,470	...	...	8,41,66,90,000	...	...	75,25,72,000	...	...
Advances	16,52,98,650	4,90,41,165	...	30,87,34,000	2,98,55,000	...	19,64,55,000	30,01,000	...
Suspense Accounts	99,71,923	...	...	8,43,88,000	...	16,60,000	8,76,000	...	...
Miscellaneous	3,86,351	1,33,56,765	...	77,000	1,01,84,000	...	...	1,30,91,000	...
TOTAL	1,79,63,25,690	3,20,78,12,730	5,00,41,38,420	9,30,80,85,000	2,28,40,40,000	11,59,21,25,000	1,09,83,18,000	1,10,30,56,000	2,20,13,74,000
NET			0			31,56,33,000			0
Carried over	5,08,68,44,852	3,82,87,85,130	...	12,75,07,25,000	2,79,25,21,000	...	4,00,02,82,000	1,60,23,32,000	...

(b) Of this ₹3,45,000 is non-voted.
(c) Of this ₹2,94,000 is non-voted.

(d) Of this ₹4,07,00,000 is non-voted.
(e) The whole of this is non-voted.

C.—Statement of Receipts and Disbursements of the

	ACCOUNTS, 1919-1920.			REVISED ESTIMATE, 1920-1921.			BUDGET ESTIMATE, 1921-1922.		
	India.	England.	TOTAL.	India.	England.	TOTAL.	India.	England.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹
Brought forward	5,76,80,19,495	3,29,97,66,990		13,11,43,78,000	2,81,29,65,000		4,80,51,09,000	1,21,07,46,000	
Loans and Advances by the Central Government	35,53,142	...	35,53,142	35,73,000	...	35,73,000	36,16,000	...	36,16,000
NET			15,45,808			12,75,000			18,23,000
Loans between Central and Provincial Governments	...	...	...	...	...		77,94,000	...	77,94,000
NET									0
Loans and Advances by Provincial Governments	3,49,94,905	...	3,49,94,905	3,40,89,000	...	3,40,89,000	...	...	...
NET			0			0			0
Remittances—									
Inland Money Orders	90,96,53,711	...		95,10,00,000	...		98,00,00,000	...	
Other Local Remittances	...	...		11,29,33,000	...		7,28,45,000	...	
Other Departmental Accounts	2,00,786	...		80,000	...		19,000	...	
Net Receipts by Civil Treasuries from—									
Posts and Telegraphs	...	...		3,34,75,000	...		1,19,75,000	...	
Railways	29,30,25,584	...		12,90,30,000	...		19,23,45,000	...	
Net Receipts from Civil Treasuries by—									
Posts and Telegraphs	23,37,377	...		...	...		...	...
Marine	2,59,98,638	...		2,82,55,000	...		2,02,15,000	...	
Military Works	5,84,62,729	...		5,03,25,000	...		4,14,84,000	...	
Military	1,46,20,97,869	...		76,27,10,000	...		57,87,55,000	...	
Remittance Account between England and India—									
Transfers through Currency	...	15,22,86,335		...	86,50,28,000		...	8,35,00,000	
Transfers through Gold Standard Reserve	...	...		...	...		...	50,00,000	
Purchase of Gold	41,18,28,260	...		7,01,59,000	...		...	...
Purchase of Silver	20,39,96,425	...		7,30,000	...		...	...
War Office transactions	73,83,73,617	94,10,56,245		1,53,45,000	54,74,40,000		...	20,00,00,000	
Railway transactions	8,50,86,886	1,41,000		5,83,000	...		9,05,000	...	
Other	26,14,88,189	10,07,41,597		11,76,55,000	7,30,05,000		5,76,20,000	7,19,63,000	
TOTAL	4,45,29,99,571	1,19,41,75,175	5,64,71,74,746	2,37,22,80,000	98,54,73,000	3,25,77,53,000	1,95,11,63,000	36,04,63,000	2,31,16,26,000
NET			0			2,67,11,000			3,10,23,000
Secretary of State's Bills drawn	...	46,83,93,280	46,83,93,280	...	...	...	...	...	...
Sterling Transfers on London drawn	86,81,60,000	...	86,81,60,000	30,98,80,000	...	30,98,80,000	...	...	...
TOTAL RECEIPTS	10,62,57,97,114	4,98,23,85,445		15,73,42,00,000	3,29,54,98,000		6,26,76,82,000	1,57,12,09,000	
Opening Balance	25,95,03,870	(a) 22,07,37,405		26,47,59,962	(b) 11,99,73,930		13,31,16,962	(b) 10,22,81,930	
GRAND TOTAL	10,88,52,40,984	5,18,30,72,850		15,99,89,59,962	3,41,54,11,930		6,40,07,98,962	1,67,34,90,930	

(a) Of this amount ₹9,02,95,030 represent the funds of the Gold Standard Reserve.

(b) " " " ₹5,510 " " " " " " " " " " " "

Central Government, In India and in England—continued.

	ACCOUNTS, 1919-1920:			REVISED ESTIMATE, 1920-1921.			BUDGET ESTIMATE, 1921-1922.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	5,09,64,44,852	3,82,87,85,130		12,75,07,25,000	2,79,25,21,000		4,00,02,82,000	1,60,23,32,000	
Loans and Advances by the Central Government	20,07,334	...	20,07,334	22,98,000	...	22,98,000	17,93,000	...	17,93,000
NET			0			0			0
Loans between Central and Provincial Governments	...	...	...	...	...	...	1,97,50,000	...	1,97,50,000
NET									1,97,50,000
Loans and Advances by Provincial Governments	4,70,03,180	...	4,70,03,180	8,76,17,000	...	8,76,17,000	...	...	...
NET			1,20,08,275			5,35,28,000			
Remittances—									
Inland Money Orders	90,86,35,520	...		95,00,00,000	...		98,00,00,000	...	
Other Local Remittances	82,39,629	...		10,83,35,000	...		7,28,45,000	...	
Other Departmental Accounts	...	...		80,000	...		19,000	...	
Net Payments into Civil Treasuries by—									
Posts and Telegraphs	...	...		3,34,75,000	...		1,19,75,000	...	
Railways	29,22,23,347	...		12,90,30,000	...		19,23,45,000	...	
Net Issues from Civil Treasuries to—									
Posts and Telegraphs	22,87,329	...		...	...		...	...
Marine	2,62,72,357	...		2,82,55,000	...		2,02,15,000	...	
Military Works	5,87,83,108	...		5,03,25,000	...		4,14,84,000	...	
Military	1,46,71,18,696	...		76,37,10,000	...		57,37,55,000	...	
Remittance Account between England and India—									
Transfers through Currency	15,22,36,333	...		36,50,28,000	...		8,35,00,000	...	
Transfers through Gold Standard Reserve	...	...		...	...		50,00,000	...	
Purchase of Gold	...	41,50,67,235		...	6,80,00,000		...	...
Purchase of Silver	1,222	10,50,95,378		...	7,80,000		...	...
War Office transactions	1,88,15,85,754	6,75,12,690		52,01,50,000	1,53,45,000		21,00,00,000	...	
Railway transactions	11,327	8,52,16,560		...	5,83,000		...	9,05,000	
Other	21,38,37,754	14,24,09,962		7,73,15,000	12,11,81,000		5,89,47,000	2,96,12,000	
TOTAL	5,00,62,32,376	81,53,01,825	5,82,15,34,201	3,02,52,03,000	20,58,39,000	3,23,10,42,000	3,25,00,85,000	3,05,17,000	3,26,06,03,000
NET			17,43,59,455			0			
Secretary of State's Bill paid	46,83,93,280	...	46,83,93,280	...	...	...	...	...	...
Sterling Transfers on London paid	...	35,90,25,000	35,90,25,000	...	31,77,70,000	31,77,70,000	...	...	...
TOTAL DISBURSEMENTS	10,62,04,61,022	5,00,31,11,955		15,86,58,43,000	3,31,61,30,000		6,27,19,10,000	1,63,28,49,000	
Closing Balance	26,47,59,962	(e) 17,99,60,895		13,31,16,962	(b) 10,22,81,930		12,88,88,962	(b) 4,06,41,930	
GRAND TOTAL	10,88,52,40,984	5,18,30,72,850		15,99,89,59,962	3,41,84,11,930		6,40,07,98,962	1,67,34,90,930	

(c) Of this amount Rs. 8,265 represents the funds of the Gold Standard Reserve.

A. C. McWATTERS,
Controller of the Currency,

E. M. COOK,
Secretary to the Government of India.

D.—Abstract Statement of the Receipts and Disbursements of the Central Government, in India and in England.

REVENUE AND EXPENDITURE.		BUDGET ESTIMATE, 1921-22.	
		Net Receipts.	Net charges.
		₹	₹
Principal Heads of Revenue	Customs	37,00,89,000	...
	Taxes on Income	18,27,71,000	..
	Salt	5,41,35,000	...
	Opium	2,20,31,000	...
	Other heads	1,64,14,000	...
TOTAL		64,54,40,000	...
Commercial Services	Railways	4,08,50,000	...
	Irrigation	..	7,52,000
	Posts and Telegraphs	1,52,72,000	...
Debt Services		...	9,59,52,000
Civil Administration	Civil Administration	...	7,66,73,000
Currency, Mint and Exchange	Currency	..	62,86,000
	Mint	22,33,000	..
	Exchange	...	3,23,54,000
Buildings, Roads and Miscellaneous Public Improvements	Civil Works, etc.	...	1,40,73,000
		...	20,000
Miscellaneous Civil services	Famine Relief	...	2,27,73,000
	Superannuations	...	6,29,01,000
	Miscellaneous	6,29,01,000	..
	Other Heads	...	1,01,09,000
Military Services	Army	...	50,79,83,000
	Marine	...	5,70,21,000
	Military works	...	85,26,000
Contributions and Assignments to Central Government by Provincial Governments		12,32,22,000	...
TOTAL		88,99,18,000	88,14,92,000
Surplus		84,26,000	

	ACCOUNTS, 1919-20.		REVISED ESTIMATE, 1920-21.		BUDGET ESTIMATE, 1921-22.	
	Net Receipts.	Net charges.	Net Receipts.	Net charges.	Net Receipts.	Net charges.
	₹	₹	₹	₹	₹	₹
Surplus	...	...	...	...	84,26,000	...
Deficit	...	23,65,28,825	...	11,14,33,000	...	...
Railway, Irrigation and other Capital not charged to Revenue:						
Capital Account						
Payments for discharge of Debentures	...	67,95,000	...	49,20,000	...	3,99,34,000
Capital contributed by Railway Companies and Indian States towards construction of State Railways	-53,121	...	-7,03,000	...	3,99,34,000	...
Construction of Irrigation Works	...	24,64,507	...	65,17,000	...	3,14,000
Construction of State Railways	...	14,18,34,721	...	25,53,17,000	...	17,81,56,000
Initial expenditure on new Capital at Delhi	...	50,35,427	...	1,24,21,000	...	1,06,89,000
Bombay Development Scheme	...	...	...	57,18,000	...	...
Deposits of Branch Line Companies (net)	39,543	...	...	2,55,000	...	1,53,000
Permanent Debt (net)	7,16,65,986	...	37,44,99,000	...	17,87,93,000	...
Temporary Debt (net)	1,74,04,531	...	18,07,33,000	...	...	20,17,29,000
Unfunded Debt (net)	1,01,07,610	...	8,20,40,000	...	4,14,66,000	...
Balances of Provincial Governments (net)	68,14,998	...	1,37,82,000	...	...	6,32,84,000
Loans and Advances by Central Government (net)	15,45,808	...	12,75,000	...	18,23,000	...
Loans and Advances by Provincial Governments (net)	...	1,20,08,275	...	5,35,28,000	...	...
Debt, Deposits, Advances and Remittances.						
Loans between Central and Provincial Governments (net)	...	...	...	...	...	1,19,56,000
Deposits and Advances (net)	42,68,45,437	...	...	31,96,33,000	13,88,81,000	...
Remittances (net)	...	17,43,59,455	2,67,11,000	...	3,10,24,000	...
Secretary of State's Bills drawn	46,83,93,260	...	...	...	...	...
Secretary of State's Bills paid	...	46,83,93,280	...	...	...	...
Sterling Transfers on London drawn	86,81,60,000	...	80,98,80,000	...	...	...
Sterling Transfers on London paid	...	35,90,25,000	...	31,77,70,000	...	...
Cash Balance						
Opening Balance	48,02,41,275	...	38,47,33,892	...	23,53,98,892	...
Closing Balance	...	44,47,20,857	...	23,53,98,892	...	16,95,30,892
TOTAL	1,85,11,65,347	1,85,11,65,347	1,32,29,50,892	1,32,29,50,892	67,57,45,892	67,57,45,892

D. DEWAR,
Auditor General.

A. C. McWATTERS,
Controller of the Currency.

E. M. COOK,
Secretary to the Government of India.

DELHI,
FINANCE DEPARTMENT,
March 1, 1921.