

EAST INDIA (ESTIMATE).

REVISED ESTIMATE  
OF  
REVENUE AND EXPENDITURE

OF THE

Governor-General of India in Council, and of  
the Local Governments

For the Year 1930-31.

India Office,  
21st May 1931. }

S. F. STEWART,  
Under Secretary of State for India.



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## No. 1.—REVISED ESTIMATE of the REVENUE of the CENTRAL GOVERNMENT in

HEADS OF REVENUE.	India, General.	Baluchistan.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.
<b>Principal Heads of Revenue.</b>	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I. Customs -	15,29,05,000	1,000	1,000	4,49,27,000	17,93,99,000	—	—
II. Taxes on Income -	6,61,23,000	1,63,000	9,12,000	1,38,03,000	3,50,00,000	—	86,66,000
III. Salt -	3,52,71,000	—	—	1,42,90,000	1,56,53,000	—	—
IV. Opium -	—	—	—	—	—	—	2,62,60,000
V. Land Revenue -	6,55,000	10,67,000	21,18,000	—	—	—	—
VI. Excise -	28,58,000	5,97,000	9,99,000	—	3,76,000	—	—
VII. Stamps -	12,76,000	1,86,000	9,89,000	2,000	2,68,000	—	—
VIII. Forest -	21,20,000	29,000	9,61,000	—	—	—	—
IX. Registration -	77,000	6,000	64,000	—	—	—	—
X. Payments from Indian States -	42,99,000	—	—	9,97,000	13,40,000	68,000	2,19,000
<b>TOTAL</b> -	<b>26,55,84,000</b>	<b>20,49,000</b>	<b>60,44,000</b>	<b>7,40,19,000</b>	<b>23,20,36,000</b>	<b>68,000</b>	<b>3,51,45,000</b>
<b>Railways.</b>							
XI. State Railways—							
Gross Receipts -	94,93,49,000	—	—	—	—	—	—
Deduct—Working Expenses	-66,76,75,000	—	—	—	—	—	—
Surplus profits paid to Companies -	-1,15,00,000	—	—	—	—	—	—
Net Receipts -	27,01,74,000	—	—	—	—	—	—
XII. Subsidised Companies	17,52,000	—	—	—	—	—	—
XIIA. Miscellaneous Railway Receipts -	1,56,72,000	—	—	—	—	—	—
XIIB. Transfers from Railway Reserve Fund	10,85,99,000	—	—	—	—	—	—
<b>TOTAL</b> -	<b>39,61,97,000</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Irrigation, &amp;c., Works.</b>							
XIII. Works for which Capital Accounts are kept -	42,000	38,000	8,13,000	—	—	—	—
XIV. Works for which no Capital Accounts are kept -	1,000	1,000	—	—	—	—	—
<b>TOTAL</b> -	<b>43,000</b>	<b>39,000</b>	<b>8,13,000</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Posts and Telegraphs.</b>							
XV. Posts and Telegraphs—							
Gross Receipts -	10,83,88,000	—	—	—	—	—	—
Deduct—Working Expenses	-11,50,79,000	—	—	—	—	—	—
Net Receipts -	-66,91,000	—	—	—	—	—	—
<b>Interest Receipts.</b>							
XVI. Interest -	23,81,000	30,000	1,03,000	5,60,000	12,37,000	10,30,000	23,000
<b>Civil Administration.</b>							
XVII. Administration of Justice -	81,000	32,000	1,65,000	—	3,000	—	1,000
XVIII. Jails and Convict Settlements -	3,36,000	8,000	1,37,000	—	—	—	—
XIX. Police -	3,97,000	9,000	65,000	—	22,000	—	—
XX. Ports and Pilotage -	20,18,000	—	—	5,000	2,12,000	—	—
XX (1). Lighthouses and Lightships -	2,99,000	—	—	2,40,000	5,25,000	—	—
XXI. Education -	1,00,000	44,000	61,000	—	—	—	1,000
XXII. Medical -	2,63,000	5,000	86,000	—	7,000	—	1,000
XXIII. Public Health -	3,71,000	—	5,000	1,000	81,000	—	—
XXIV. Agriculture -	16,81,000	14,000	35,000	—	—	—	—
XXV. Industries -	30,000	—	—	—	—	—	—
XXVI. Miscellaneous Departments -	14,41,000	2,000	2,000	1,88,000	1,16,000	—	8,000
XXVII. Indian Stores Department -	2,70,000	—	—	—	—	—	—
<b>TOTAL</b> -	<b>72,87,000</b>	<b>1,14,000</b>	<b>5,56,000</b>	<b>4,34,000</b>	<b>9,66,000</b>	<b>—</b>	<b>11,000</b>
Carried forward -	66,48,01,000	22,32,000	75,16,000	7,50,13,000	23,42,39,000	10,30,000	3,51,79,000

each of the PROVINCES of BRITISH INDIA and in ENGLAND for 1930-31.

Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Coorg.	Total, India.	England.	Exchange.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
10,50,000	7,68,29,000	11,000	—	50,70,000	—	46,01,93,000	—	—	46,01,93,000
52,38,000	1,86,54,000	48,58,000	35,00,000	10,42,000	24,000	15,79,83,000	—	—	15,79,83,000
—	32,85,000	1,000	—	—	—	6,85,00,000	—	—	6,85,00,000
—	—	—	—	—	—	2,62,60,000	—	—	2,62,60,000
—	—	—	—	—	—	38,40,000	—	—	38,40,000
—	—	—	—	—	—	48,30,000	—	—	48,30,000
—	—	—	—	—	—	27,21,000	—	—	27,21,000
—	—	—	—	—	—	31,10,000	3,000	—	31,13,000
—	—	—	—	—	—	1,47,000	—	—	1,47,000
1,44,000	5,000	96,000	2,39,000	5,000	—	74,12,000	—	—	74,12,000
64,32,000	9,87,73,000	49,66,000	37,39,000	61,17,000	24,000	73,49,96,000	3,000	—	73,49,99,000
—	—	—	—	—	—	94,93,49,000	6,43,000	8,000	95,00,00,000
—	—	—	—	—	—	-66,76,75,000	-52,60,000	-65,000	-67,30,00,000
—	—	—	—	—	—	-1,15,00,000	—	—	-1,15,00,000
—	—	—	—	—	—	27,01,74,000	-46,17,000	-57,000	26,55,00,000
—	—	—	—	—	—	17,52,000	3,44,000	4,000	21,00,000
—	—	—	—	—	—	1,56,72,000	—	—	1,56,72,000
—	—	—	—	—	—	10,85,99,000	—	—	10,85,99,000
—	—	—	—	—	—	39,61,97,000	-42,73,000	-53,000	39,18,71,000
—	—	—	—	—	—	8,93,000	—	—	8,93,000
—	—	—	—	—	—	2,000	—	—	2,000
—	—	—	—	—	—	8,95,000	—	—	8,95,000
—	—	—	—	—	—	10,83,88,000	11,91,000	15,000	10,95,94,000
—	—	—	—	—	—	-11,50,79,000	-8,89,000	-11,000	-11,59,79,000
—	—	—	—	—	—	-66,91,000	3,02,000	4,000	-63,85,000
46,19,000	1,23,000	56,000	12,000	18,000	14,000	1,02,06,000	2,27,21,000	2,80,000	3,32,07,000
—	—	—	—	—	—	2,82,000	—	—	2,82,000
—	—	—	—	—	—	4,81,000	—	—	4,81,000
—	—	—	—	—	—	4,93,000	3,000	—	4,96,000
—	23,000	—	—	—	—	22,58,000	—	—	22,58,000
—	2,44,000	1,000	—	—	—	13,09,000	—	—	13,09,000
8,000	—	—	—	—	—	2,14,000	—	—	2,14,000
—	—	—	—	—	—	3,62,000	1,000	—	3,63,000
—	—	—	—	—	—	4,58,000	—	—	4,58,000
—	—	—	—	—	—	17,30,000	—	—	17,30,000
—	—	—	—	—	—	30,000	—	—	30,000
15,000	8,000	5,000	3,000	12,000	—	18,00,000	8,000	—	18,08,000
—	—	—	—	—	—	2,70,000	—	—	2,70,000
23,000	2,75,000	6,000	3,000	12,000	—	96,87,000	12,000	—	96,99,000
1,10,74,000	9,91,71,000	50,28,000	37,54,000	61,47,000	38,000	1,14,52,90,000	1,87,65,000	2,31,000	1,16,42,86,000

## GOVERNMENT OF INDIA.

## No. 1.—REVISED ESTIMATE of the REVENUE of the CENTRAL GOVERNMENT in each of the

HEADS OF REVENUE.	India, General.	Baluchistan.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	66,48,01,000	22,32,000	75,16,000	7,50,13,000	23,42,39,000	10,98,000	3,51,79,000
<b>Currency and Mint.</b>							
XXVII. Currency	1,14,91,000	2,000	7,000	21,000	3,64,000	11,000	10,000
XXVIII. Mint	2,16,000	—	—	—	2,65,000	—	—
TOTAL	1,17,07,000	2,000	7,000	21,000	6,29,000	11,000	10,000
<b>Civil Works.</b>							
XXX. Civil Works	15,54,000	54,000	37,000	43,000	2,39,000	7,95,000	—
<b>Miscellaneous.</b>							
XXXIII. Receipts in aid of Superannuation	3,09,000	16,000	38,000	69,000	2,20,000	1,97,000	1,32,000
XXXIV. Stationery and Printing	38,50,000	4,000	40,000	5,000	21,000	—	1,000
XXXV. Miscellaneous	3,49,000	44,000	5,08,000	7,000	3,22,000	—4,000	1,15,000
TOTAL	45,08,000	64,000	5,86,000	81,000	5,63,000	1,93,000	2,48,000
<b>Military Receipts.</b>							
XXXVI. Army—							
Effective	1,70,51,000	—	—	—	—	—	—
Non-effective	19,26,000	—	—	—	—	—	—
	1,89,77,000	—	—	—	—	—	—
XXXVII. Marine	21,85,000	—	—	—	—	—	—
XXXVIII. Military Engineer Services	34,70,000	—	—	—	—	—	—
TOTAL	2,46,32,000	—	—	—	—	—	—
<b>Extraordinary Items.</b>							
XL. Extraordinary Receipts	50,90,000	—	—	—	—	—	—
TOTAL REVENUE	71,22,92,000	23,52,000	81,46,000	7,51,58,000	23,56,70,000	20,97,000	3,54,37,000

GOVERNMENT OF INDIA.

PROVINCES of BRITISH INDIA and in ENGLAND for the year 1930-31—*continued.*

Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Coorg.	Total, India.	England.	Exchange.	Total.
Rs. 1,10,74,000	Rs. 9,91,71,000	Rs. 50,28,000	Rs. 37,54,000	Rs. 61,47,000	Rs. 38,000	Rs. 1,14,52,90,000	Rs. 1,87,65,000	Rs. 2,31,000	Rs. 1,16,42,86,000
1,000	38,000	5,000	5,000	4,000	—	1,19,59,000	1,56,000	2,000	1,21,17,000
—	—	—	—	—	—	4,81,000	—	—	4,81,000
1,000	38,000	5,000	5,000	4,000	—	1,24,40,000	1,56,000	2,000	1,25,98,000
—	13,000	46,000	4,000	15,000	1,000	28,01,000	—1,000	—	28,00,000
95,000	72,000	68,000	54,000	20,000	2,000	12,92,000	2,47,000	3,000	15,42,000
6,000	25,000	—	1,000	—	—	39,53,000	19,000	—	39,72,000
96,000	40,000	28,000	4,000	—1,000	—	15,08,000	15,22,000	19,000	30,49,000
1,97,000	1,37,000	96,000	59,000	19,000	2,000	67,53,000	17,88,000	22,000	85,63,000
—	—	—	—	—	—	1,70,51,000	32,47,000	39,000	2,03,37,000
—	—	—	—	—	—	19,26,000	81,69,000	1,01,000	1,01,96,000
—	—	—	—	—	—	1,89,77,000	1,14,16,000	1,40,000	3,05,33,000
—	—	—	—	—	—	21,85,000	40,000	1,000	22,26,000
—	—	—	—	—	—	34,70,000	1,000	—	34,71,000
—	—	—	—	—	—	2,46,32,000	1,14,57,000	1,41,000	3,62,30,000
—	—	—	—	—	—	50,90,000	47,36,000	58,000	98,84,000
1,12,72,000	9,93,59,000	51,75,000	38,22,000	61,85,000	41,000	1,19,70,06,000	3,69,01,000	4,54,000	1,23,43,61,000

## No. 2.—REVISED ESTIMATE of the EXPENDITURE of the CENTRAL GOVERNMENT

HEADS OF EXPENDITURE.	India, General.	Baluchistan.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Uudh.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Direct Demands on the Revenues.</b>							
1. Customs - - - - -	28,12,000	13,000	15,000	26,25,000	27,56,000	—	—
2. Taxes on Income - - - - -	12,47,000	19,000	78,000	10,40,000	18,08,000	—	7,27,000
3. Salt - - - - -	68,10,000	—	—	20,16,000	36,56,000	—	—
4. Opium - - - - -	—	—	—	—	—	—	74,06,000
5. Land Revenue - - - - -	2,31,000	4,17,000	3,72,000	—	—	—	—
6. Excise - - - - -	6,34,000	69,000	6,06,000	—	3,49,000	—	—
7. Stamps - - - - -	13,000	3,000	20,000	—	5,000	—	—
8. Forest - - - - -	26,14,000	40,000	8,03,000	—	—	—	—
9. Registration - - - - -	13,000	3,000	15,000	—	—	—	—
TOTAL - - - - -	1,43,74,000	5,64,000	19,09,000	56,81,000	85,74,000	—	81,33,000
<b>Forest and Other Capital Outlay charged to Revenue.</b>							
3A. Capital outlay on Salt Works	71,000	—	—	—	—	—	—
8A. Forest Capital outlay - - - - -	4,68,000	—	30,000	—	—	—	—
TOTAL - - - - -	5,39,000	—	30,000	—	—	—	—
<b>Railway Revenue Account.</b>							
10. State Railways:—							
Interest on Debt - - - - -	20,25,69,000	—	—	—	—	—	—
Interest on Capital contributed by Companies - - - - -	4,20,000	—	—	—	—	—	—
11. Subsidised Companies - - - - -	6,50,000	—	—	—	—	—	—
12. Miscellaneous Railway Expenditure - - - - -	42,75,000	—	—	—	—	—	—
TOTAL - - - - -	20,79,14,000	—	—	—	—	—	—
<b>Irrigation, &amp;c., Revenue Account.</b>							
14. Works for which Capital Accounts are kept—Interest on Debt - - - - -	1,15,000	1,37,000	10,16,000	—	—	—	—
15. Other Revenue Expenditure - - - - -	11,000	2,84,000	5,50,000	6,000	2,000	25,000	1,05,000
TOTAL - - - - -	1,26,000	4,21,000	15,66,000	6,000	2,000	25,000	1,05,000
<b>Irrigation, &amp;c., Capital Account (charged to Revenue).</b>							
16. Construction of Irrigation, &c., Works—Financed from Ordinary Revenues - - - - -	10,000	2,83,000	28,000	—	—	—	—
<b>Posts and Telegraphs Revenue Account.</b>							
17. Posts and Telegraphs—							
Interest on Debt:—							
Indian Posts and Telegraphs Department - - - - -	75,83,000	—	—	—	—	—	—
Indo-European Telegraph Department - - - - -	6,10,000	—	—	—	—	—	—
TOTAL - - - - -	81,93,000	—	—	—	—	—	—
Carried forward - - - - -	23,11,56,000	12,68,000	35,33,000	56,87,000	85,76,000	25,000	82,38,000

GOVERNMENT OF INDIA.

in each of the PROVINCES of BRITISH INDIA and in ENGLAND for 1930-31.

Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Coorg.	Total, India.	England.	Exchange.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
23,000	11,97,000	17,000	—	—	—	94,58,000	1,71,000	2,000	96,31,000
7,36,000	9,00,000	3,80,000	3,89,000	1,27,000	2,000	74,53,000	97,000	1,000	75,51,000
—	1,55,000	76,000	—	—	—	1,27,13,000	1,05,000	1,000	1,28,19,000
—	—	—	—	—	—	74,06,000	1,17,000	1,000	75,24,000
—	—	—	—	—	—	10,20,000	—	—	10,20,000
—	—	—	—	—	—	16,58,000	26,000	—	16,84,000
—	—	—	—	—	—	41,000	43,000	1,000	85,000
—	—	—	—	—	—	34,57,000	2,09,000	3,000	36,69,000
—	—	—	—	—	—	31,000	—	—	31,000
7,59,000	22,52,000	4,73,000	3,89,000	1,27,000	2,000	4,32,37,000	7,68,000	9,000	4,40,14,000
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	71,000	—	—	71,000
—	—	—	—	—	—	4,98,000	—	—	4,98,000
—	—	—	—	—	—	5,69,000	—	—	5,69,000
—	—	—	—	—	—	20,25,69,000	10,99,24,000	13,52,000	31,38,45,000
—	—	—	—	—	—	4,20,000	1,31,72,000	1,62,000	1,37,54,000
—	—	—	—	—	—	6,50,000	—	—	6,50,000
—	—	—	—	—	—	42,75,000	19,65,000	25,000	62,65,000
—	—	—	—	—	—	20,79,14,000	12,50,61,000	15,39,000	33,45,14,000
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	12,68,000	—	—	12,68,000
3,84,000	1,87,000	23,000	5,95,000	—	—	21,72,000	92,000	1,000	22,65,000
3,84,000	1,87,000	23,000	5,95,000	—	—	34,40,000	92,000	1,000	35,33,000
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	3,21,000	—	—	3,21,000
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	75,83,000	—	—	75,83,000
—	—	—	—	—	—	6,10,000	—	—	6,10,000
—	—	—	—	—	—	81,93,000	—	—	81,93,000
11,43,000	24,39,000	4,96,000	9,84,000	1,27,000	2,000	26,36,74,000	12,59,21,000	15,49,000	39,11,44,000

## GOVERNMENT OF INDIA.

## No. 2.—REVISED ESTIMATE of the EXPENDITURE of the CENTRAL GOVERNMENT in

HEADS OF EXPENDITURE.	India, General	Baluchistan.	North-West Frontier Province.	Madras.	Bombay.	Bengal	United Provinces of Agra and Oudh.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward -	23,11,56,000	12,68,000	35,33,000	56,87,000	85,76,000	25,000	82,38,000
<b>Posts and Telegraphs Capital Outlay (charged to Revenue).</b>							
18. Capital outlay on Posts and Telegraphs :-							
Indian Posts and Telegraphs Department -	12,25,000	—	—	—	—	—	—
Indo-European Telegraph Department -	1,31,000	—	—	—	—	—	—
TOTAL -	13,56,000	—	—	—	—	—	—
<b>Debt Services.</b>							
19. Interest on Ordinary Debt -	10,42,90,000	3,75,000	1,62,000	1,29,23,000	7,52,83,000	17,20,000	66,33,000
Deduct—Amount chargeable to							
Railways -	-20,25,69,000	—	—	—	—	—	—
Irrigation -	-1,15,000	-1,37,000	-10,16,000	—	—	—	—
Posts and Telegraphs -	-83,72,000	—	—	—	—	—	—
Other Commercial Depts. -	-17,26,000	—	-22,000	—	-4,33,000	—	—
Provincial Loans Fund -	-6,51,00,000	—	—	—	—	—	—
Remainder chargeable to Ordinary Debt -	-17,35,92,000	2,38,000	-8,76,000	1,29,23,000	7,48,50,000	17,20,000	66,33,000
20. Interest on other obligations	7,34,31,000	23,000	65,000	30,62,000	21,80,000	20,94,000	19,43,000
21. Reduction or avoidance of debt	6,14,56,000	—	—	—	—	—	—
TOTAL -	-3,87,05,000	2,61,000	-8,11,000	1,59,85,000	7,70,30,000	38,14,000	85,76,000
<b>Civil Administration.</b>							
22. General Administration -	1,21,96,000	1,66,000	20,11,000	38,000	1,70,000	21,000	9,20,000
23. Audit -	37,64,000	—	—	8,38,000	12,63,000	9,31,000	3,64,000
24. Administration of Justice -	5,36,000	69,000	7,90,000	—	15,000	44,000	—
25. Jails and Convict Settlements	35,22,000	2,44,000	8,84,000	—	—	—	—
26. Police -	29,20,000	12,30,000	35,19,000	—	6,61,000	94,000	16,000
27. Ports and Pilotage -	15,87,000	—	—	20,000	6,08,000	—	—
27(i) Lighthouses and Lightships	8,17,000	—	—	82,000	1,40,000	—	—
28. Ecclesiastical -	8,02,000	34,000	89,000	1,81,000	3,63,000	—	3,26,000
29. Political -	1,05,80,000	15,78,000	32,31,000	2,53,000	20,16,000	—	1,67,000
29A. Frontier Watch and Ward -	—	40,22,000	1,51,45,000	—	—	—	—
30. Scientific Departments	85,98,000	12,000	5,000	—	5,000	—	—
31. Education -	22,03,000	3,62,000	20,68,000	—	35,000	—	15,00,000
32. Medical -	19,18,000	3,68,000	7,15,000	—	18,000	—	—
33. Public Health -	15,49,000	38,000	1,16,000	24,000	1,37,000	—	—
34. Agriculture -	43,67,000	1,39,000	2,35,000	—	1,000	—	—
35. Industries -	2,39,000	—	—	—	—	—	—
36. Aviation -	18,71,000	—	—	—	—	—	—
37. Miscellaneous Departments -	12,31,000	82,000	38,000	2,20,000	4,18,000	1,69,000	1,92,000
37A. Indian Stores Department -	8,84,000	—	—	—	—	—	—
TOTAL -	5,95,84,000	83,44,000	2,88,46,000	16,56,000	58,50,000	12,59,000	34,85,000
<b>Currency and Mint.</b>							
38. Currency -	29,19,000	2,000	4,000	3,41,000	6,42,000	—	3,51,000
39. Mint -	31,12,000	—	—	—	17,25,000	—	—
TOTAL -	60,31,000	2,000	4,000	3,41,000	23,67,000	—	3,51,000
<b>Civil Works.</b>							
41. Civil Works -	1,84,62,000	6,82,000	52,41,000	1,31,000	7,59,000	10,40,000	—
<b>Miscellaneous.</b>							
43. Famine -	—	—	25,000	—	—	—	—
44. Territorial and Political Pensions -	1,61,000	38,000	48,000	5,36,000	3,83,000	6,60,000	7,17,000
45. Superannuation Allowances and Pensions -	-33,55,000	74,000	4,80,000	6,52,000	9,50,000	16,06,000	8,26,000
46. Stationery and Printing -	50,74,000	1,000	1,30,000	14,000	42,000	2,000	19,000
47. Miscellaneous -	25,65,000	2,67,000	79,000	21,000	56,000	39,000	1,82,000
TOTAL -	44,45,000	3,80,000	7,71,000	12,23,000	14,31,000	23,07,000	17,44,000
Carried forward -	28,23,29,000	1,09,37,000	3,75,84,000	2,50,23,000	9,60,13,000	84,45,000	2,23,94,000



GOVERNMENT OF INDIA.

9

each of the PROVINCES of BRITISH INDIA and in ENGLAND for 1930-31—continued.

Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Coorg.	Total, India.	England.	Exchange.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
11,43,000	24,39,000	4,96,000	9,84,000	1,27,000	2,000	26,36,74,000	12,59,21,000	15,49,000	39,11,44,000
—	—	—	—	—	—	12,25,000	—	—	12,25,000
—	—	—	—	—	—	1,31,000	5,000	—	1,36,000
—	—	—	—	—	—	13,56,000	5,000	—	13,61,000
59,81,000	48,10,000	11,80,000	12,75,000	1,37,000	3,000	21,47,72,000	19,67,04,000	24,20,000	41,38,96,000
—	—	—	—	—	—	-20,25,69,000	-10,99,24,000	-13,52,000	-31,38,45,000
—	—	—	—	—	—	-12,68,000	—	—	-12,68,000
—	—	—	—	—	—	-83,72,000	—	—	-83,72,000
—	—	—	—	—	—	-21,81,000	—	—	-21,81,000
—	—	—	—	—	—	-6,51,00,000	—	—	-6,51,00,000
59,81,000	48,10,000	11,80,000	12,75,000	1,37,000	3,000	-6,47,18,000	8,67,80,000	10,68,000	2,31,30,000
11,52,000	5,71,000	10,64,000	8,10,000	3,00,000	21,000	8,67,16,000	9,13,000	11,000	8,76,40,000
—	—	—	—	—	—	6,14,56,000	—	—	6,14,56,000
71,33,000	53,81,000	22,44,000	20,85,000	4,37,000	24,000	8,34,54,000	8,76,93,000	10,79,000	17,22,26,000
—	—	—	—	—	—	1,55,22,000	58,58,000	72,000	2,14,52,000
8,57,000	9,49,000	4,04,000	3,67,000	3,08,000	—	1,00,45,000	3,41,000	4,000	1,03,90,000
—	—	—	—	—	—	14,54,000	1,02,000	1,000	15,57,000
—	—	—	—	—	—	46,50,000	54,000	1,000	47,05,000
8,000	—	2,000	—	—	—	84,50,000	1,93,000	2,000	86,45,000
—	86,000	—	—	—	—	23,01,000	3,37,000	4,000	26,42,000
—	2,57,000	13,000	—	—	—	13,09,000	—	—	13,09,000
2,87,000	1,13,000	33,000	1,00,000	14,000	—	23,42,000	8,70,000	11,000	32,23,000
11,78,000	2,54,000	1,24,000	49,000	2,18,000	—	1,96,48,000	11,73,000	15,000	2,08,36,000
—	64,79,000	—	—	20,29,000	—	2,76,75,000	79,000	1,000	2,77,55,000
—	—	14,000	2,000	1,000	—	86,20,000	11,14,000	14,000	97,48,000
20,000	—	—	—	—	—	62,05,000	92,000	1,000	62,98,000
14,000	—	—	—	60,000	—	30,93,000	2,06,000	3,000	33,02,000
—	—	—	—	10,000	—	18,74,000	1,21,000	1,000	19,96,000
—	—	—	—	—	—	47,42,000	1,17,000	1,000	48,60,000
—	—	—	—	—	—	2,39,000	54,000	1,000	2,94,000
—	—	—	—	—	—	18,71,000	5,42,000	7,000	24,20,000
1,08,000	1,06,000	1,33,000	68,000	76,000	1,000	28,42,000	1,71,000	2,000	30,15,000
—	—	—	—	—	—	8,84,000	1,03,000	1,000	9,88,000
24,72,000	82,44,000	7,23,000	5,86,000	27,16,000	1,000	12,37,66,000	1,15,27,000	1,42,000	13,54,35,000
2,57,000	3,11,000	70,000	35,000	31,000	2,000	49,65,000	59,000	1,000	50,25,000
—	—	—	—	—	—	48,37,000	1,10,000	1,000	49,48,000
2,57,000	3,11,000	70,000	35,000	31,000	2,000	98,02,000	1,69,000	2,000	99,73,000
82,000	95,000	1,28,000	34,000	85,000	1,000	2,67,40,000	78,000	1,000	2,68,19,000
—	—	—	—	—	—	25,000	—	—	25,000
58,000	1,38,000	43,000	3,81,000	8,000	1,000	31,72,000	1,23,000	1,000	32,96,000
6,32,000	1,64,000	2,28,000	1,37,000	64,000	—	24,67,000	2,31,72,000	2,85,000	2,59,24,000
6,000	16,000	12,000	2,000	1,000	—	53,19,000	6,13,000	8,000	59,40,000
53,000	30,000	18,000	25,47,000	27,000	—	58,84,000	23,06,000	2,000	62,18,000
7,49,000	3,48,000	3,01,000	30,67,000	1,00,000	1,000	1,68,67,000	2,62,14,000	3,22,000	4,34,03,000
1,18,36,000	1,68,18,000	39,62,000	67,91,000	34,96,000	31,000	52,56,59,000	25,15,07,000	30,95,000	78,03,61,000

## No. 2.—REVISED ESTIMATE of the EXPENDITURE of the CENTRAL GOVERNMENT in

HEADS OF EXPENDITURE.	India, General.	Baluchistan.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward -	28,23,29,000	1,09,37,000	3,75,84,000	2,50,23,000	9,60,13,000	84,45,000	2,23,94,000
<b>Miscellaneous Capital Expenditure charged to Revenue.</b>							
45A. Commuted value of pensions financed from Ordinary Revenue - - -	50,000	—	—	—	—	—	—
<b>Military Services.</b>							
48. Army—Effective - -	34,56,82,000	—	—	—	—	—	—
Non-effective - -	3,61,17,000	—	—	—	—	—	—
TOTAL - -	38,17,99,000	—	—	—	—	—	—
49. Marine - - -	62,87,000	—	—	—	—	—	—
50. Military Engineer Services -	4,80,08,000	—	—	—	—	—	—
50A. Transfers to Military Reserve Fund - - -	46,49,000	—	—	—	—	—	—
TOTAL - -	44,07,43,000	—	—	—	—	—	—
<b>Extraordinary Items.</b>							
52. Extraordinary payments -	15,62,000	—	—	—	—	—	—
<b>TOTAL EXPENDITURE CHARGED TO REVENUE - -</b>	<b>72,46,84,000</b>	<b>1,09,37,000</b>	<b>3,75,84,000</b>	<b>2,50,23,000</b>	<b>9,60,13,000</b>	<b>84,45,000</b>	<b>2,23,94,000</b>
<b>Capital Expenditure not charged to Revenue.</b>							
52B. Capital outlay on Security Printing Press - -	—	—	—	—	4,43,000	—	—
53. Construction of State Railways	8,70,96,000	—	—	—	—	—	—
55. Construction of Irrigation Works - - -	—	—	46,000	—	—	—	—
56. Capital outlay on Posts and Telegraphs:—							
Indian Posts and Telegraphs Department -	61,41,000	—	—	—	—	—	—
Indo-European Telegraph Department - -	—1,62,000	—	—	—	—	—	—
TOTAL - -	59,79,000	—	—	—	—	—	—
56E 1. Capital outlay on Vizagapatam Port - -	36,90,000	—	—	—	—	—	—
56E 2. Capital outlay on Lighthouses and Lightships -	—1,07,000	—	—	—	—	—	—
56F. Currency Capital outlay -	—	—	—	—	1,58,000	—	—
57. Initial Expenditure on New Capital at Delhi - -	49,37,000	—	—	—	—	—	—
60B. Commuted value of Pensions	39,51,000	—	—	—	—	—	—
60C. Capital Outlay on Bombay Land Scheme - -	—	—	—	—	2,12,29,000	—	—
<b>TOTAL CAPITAL EXPENDITURE NOT CHARGED TO REVENUE -</b>	<b>10,55,46,000</b>	<b>—</b>	<b>46,000</b>	<b>—</b>	<b>2,18,30,000</b>	<b>—</b>	<b>—</b>

GOVERNMENT OF INDIA.

11

each of the PROVINCES of BRITISH INDIA and in ENGLAND for 1930-31—*continued.*

Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Coorg.	Total, India.	England.	Exchange.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,18,36,000	1,68,18,000	39,62,000	67,91,000	34,96,000	31,000	52,56,59,000	25,15,07,000	30,95,000	79,03,61,000
—	—	—	—	—	—	50,000	—	—	50,000
—	—	—	—	—	—	34,56,82,000	8,43,08,000	10,37,000	43,10,27,000
—	—	—	—	—	—	3,61,17,000	4,90,86,000	6,04,000	8,58,07,000
—	—	—	—	—	—	38,17,99,000	13,33,94,000	16,41,000	51,68,34,000
—	—	—	—	—	—	62,87,000	28,96,000	36,000	92,19,000
—	—	—	—	—	—	4,80,08,000	5,14,000	6,000	4,85,28,000
—	—	—	—	—	—	46,49,000	—	—	46,49,000
—	—	—	—	—	—	44,07,43,000	13,68,04,000	16,83,000	57,92,30,000
—	—	—	—	—	—	15,62,000	—	—	15,62,000
1,18,36,000	1,68,18,000	39,62,000	67,91,000	34,96,000	31,000	96,80,14,000	38,84,11,000	47,78,000	1,36,12,03,000
—	—	—	—	—	—	4,43,000	—	—	4,43,000
—	—	—	—	—	—	8,70,96,000	5,72,00,000	7,04,000	14,50,00,000
—	—	—	—	—	—	46,000	—	—	46,000
—	—	—	—	—	—	61,41,000	88,000	1,000	62,30,000
—	—	—	—	—	—	-1,62,000	-58,82,000	-70,000	-58,94,000
—	—	—	—	—	—	59,79,000	-55,74,000	-69,000	3,36,000
—	—	—	—	—	—	36,90,000	1,83,000	2,000	38,75,000
—	—	—	—	—	—	-1,07,000	1,08,000	-1,000	—
—	—	—	—	—	—	1,58,000	—	—	1,58,000
—	—	—	—	—	—	49,37,000	3,49,000	4,000	52,90,000
—	—	—	—	—	—	39,51,000	—	—	39,51,000
—	—	—	—	—	—	2,12,29,000	—	—	2,12,29,000
—	—	—	—	—	—	12,74,22,000	5,22,66,000	6,40,000	18,03,28,000

REVISED ESTIMATE of the REVENUE of the Government of MADRAS  
in India and in England for 1930-31.

HEADS OF REVENUE.				India.	England.	Total.
PRINCIPAL HEADS OF REVENUE.				Rs.	Rs.	Rs.
II.	Taxes on Income	-	-	6,00,000	—	6,00,000
V.	Land Revenue	-	-	7,45,57,400	—	7,45,57,400
VI.	Excise	-	-	5,25,80,400	—	5,25,80,400
VII.	Stamps	-	-	2,36,71,000	—	2,36,71,000
VIII.	Forest	-	-	62,38,200	—	62,38,200
IX.	Registration	-	-	31,68,000	—	31,68,000
Total				16,08,15,000	—	16,08,15,000
IRRIGATION, &c., WORKS.						
XIII.	Works for which Capital Accounts are kept	-	-	-44,73,900	—	-44,73,900
XIV.	Works for which no Capital Accounts are kept	-	-	2,76,100	—	2,76,100
Total				-41,97,800	—	-41,97,800
INTEREST RECEIPTS.						
XVI.	Interest	-	-	42,33,900	—	42,33,900
CIVIL ADMINISTRATION.						
XVII.	Administration of Justice	-	-	15,49,100	—	15,49,100
XVIII.	Jails and Convict Settlements	-	-	9,57,700	—	9,57,700
XIX.	Police	-	-	5,70,800	—	5,70,800
XXI.	Education	-	-	7,50,300	—	7,50,300
XXII.	Medical	-	-	8,77,000	1,200	8,78,200
XXIII.	Public Health	-	-	1,70,400	600	1,71,000
XXIV.	Agriculture	-	-	2,97,700	—	2,97,700
XXV.	Industries	-	-	7,13,200	—	7,13,200
XXVI.	Miscellaneous Departments	-	-	12,61,700	—	12,61,700
Total				71,47,900	1,800	71,49,700
CIVIL WORKS.						
XXX.	Civil Works	-	-	24,73,100	—	24,73,100
MISCELLANEOUS.						
XXXIII.	Receipts in aid of Superannuation	-	-	3,29,500	600	3,30,100
XXXIV.	Stationery and Printing	-	-	3,16,100	800	3,16,900
XXXV.	Miscellaneous	-	-	13,40,100	—	13,40,100
Total				19,85,700	1,400	19,87,100
Total Revenue				17,24,57,800	3,200	17,24,61,000

REVISED ESTIMATE of the EXPENDITURE of the Government of MADRAS  
in India and in England for 1930-31.

HEADS OF EXPENDITURE.				India.	England.	Exchange.	Total.
DIRECT DEMANDS ON THE REVENUE.				Rs.	Rs.	Rs.	Rs.
5.	Land Revenue	-	-	28,22,800	55,600	700	28,79,100
6.	Excise	-	-	46,44,800	30,800	300	46,75,900
7.	Stamps	-	-	6,47,600	2,200	—	6,49,800
8.	Forest	-	-	40,66,700	1,61,600	2,000	42,30,300
9.	Registration	-	-	29,63,200	8,200	100	29,71,500
Total				1,51,45,100	2,58,400	3,100	1,54,06,600
FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE :							
8A.	Forest Capital Outlay	-	-	3,94,500	—	—	3,94,500
IRRIGATION, &c., REVENUE ACCOUNT.							
15.	Other Revenue Expenditure financed from ordinary Revenue	-	-	50,56,200	5,200	100	50,61,500
IRRIGATION, &c., CAPITAL ACCOUNT CHARGED TO REVENUE.							
16.	Construction of Irrigation, &c., Works	-	-	8,46,700	—	—	8,46,700
DEBT SERVICES.							
19.	Interest on Ordinary Debt	-	-	60,92,100	—	—	60,92,100
20.	Interest on other obligations	-	-	7,200	—	—	7,200
21.	Reduction or avoidance of Debt	-	-	29,21,000	—	—	29,21,000
Total				90,20,300	—	—	90,20,300
CIVIL ADMINISTRATION.							
22.	General Administration	-	-	2,78,71,600	5,57,800	7,000	2,84,36,400
24.	Administration of Justice	-	-	98,36,500	2,09,000	2,700	1,00,48,200
25.	Jails and Convict Settlements	-	-	29,43,900	96,800	1,200	30,41,900
26.	Police	-	-	1,76,67,400	3,44,000	4,300	1,80,15,700
27.	Ports and Pilotage	-	-	29,000	—	—	29,000
30.	Scientific Departments	-	-	2,68,300	32,000	500	3,00,800
31.	Education	-	-	2,98,87,200	3,25,600	4,100	3,02,16,900
32.	Medical	-	-	89,73,700	5,82,200	7,300	95,63,200
33.	Public Health	-	-	37,72,800	82,200	1,000	38,56,000
34.	Agriculture	-	-	43,74,400	1,53,800	2,000	45,30,200
35.	Industries	-	-	21,98,000	1,59,200	1,900	23,59,100
37.	Miscellaneous Departments	-	-	28,87,100	37,000	500	29,24,600
Total				11,07,09,900	25,79,600	32,500	11,33,22,000
CIVIL WORKS.							
41.	Civil Works	-	-	2,28,36,400	3,21,200	4,100	2,31,61,700
MISCELLANEOUS.							
43.	Famine	-	-	3,00,000	—	—	3,00,000
45.	Superannuation Allowances and Pensions	-	-	55,25,700	13,47,600	16,900	68,90,200
46.	Stationery and Printing	-	-	21,98,700	1,84,200	2,400	23,85,300
47.	Miscellaneous	-	-	4,50,100	200	—	4,50,300
Total				84,74,500	15,32,000	19,300	1,00,25,800
MISCELLANEOUS CAPITAL EXPENDITURE CHARGED TO REVENUE.							
45A.	Commuted value of Pensions financed from ordinary Revenue	-	-	8,61,000	—	—	8,61,000
Total Expenditure charged to Revenue				17,33,44,600	46,96,400	59,100	17,81,00,100
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.							
52A.	Capital outlay on Forests	-	-	—99,000	—	—	—99,000
55.	Construction of Irrigation, &c., Works	-	-	87,07,000	4,05,400	5,100	91,17,500
56c.	Capital outlay on Industrial Development	-	-	2,14,200	—	—	2,14,200
58.	Capital outlay on Hydro-Electric Schemes	-	-	21,18,300	6,60,000	8,300	27,86,600
60.	Civil Works	-	-	20,100	—	—	20,100
60B.	Commuted value of Pensions	-	-	—1,34,800	—	—	—1,34,800
Total Capital Expenditure not charged to Revenue				1,08,25,800	10,65,400	13,400	1,19,04,600

REVISED ESTIMATE of the REVENUE of the Government of BOMBAY  
in India and in England for 1930-31.

HEADS OF REVENUE.			
PRINCIPAL HEADS OF REVENUE.			
	India.	England.	Total.
	Rs.	Rs.	Rs.
V. Land Revenue - - - - -	5,08,91,000	—	5,08,91,000
VI. Excise - - - - -	3,12,51,000	—	3,12,51,000
VII. Stamps - - - - -	1,56,66,000	—	1,56,66,000
VIII. Forest - - - - -	59,83,000	—	59,83,000
IX. Registration - - - - -	11,20,000	—	11,20,000
IXA. Scheduled Taxes - - - - -	17,33,000	—	17,33,000
Total - - - - -	10,66,44,000	—	10,66,44,000
IRRIGATION, &c. WORKS.			
XIII. Works for which Capital Accounts are kept	48,52,000	—	48,52,000
XIV. Works for which no Capital Accounts are kept	16,00,000	—	16,00,000
Total - - - - -	64,52,000	—	64,52,000
INTEREST RECEIPTS.			
XVI. Interest - - - - -	1,51,15,000	—	1,51,15,000
CIVIL ADMINISTRATION.			
XVII. Administration of Justice - - - - -	16,50,000	—	16,50,000
XVIII. Jails and Convict Settlements - - - - -	4,82,000	—	4,82,000
XIX. Police - - - - -	21,14,000	—	21,14,000
XXI. Education - - - - -	14,54,000	—	14,54,000
XXII. Medical - - - - -	13,46,000	—	13,46,000
XXIII. Public Health - - - - -	12,40,000	—	12,40,000
XXIV. Agriculture - - - - -	3,58,000	—	3,58,000
XXV. Industries - - - - -	4,000	—	4,000
XXVI. Miscellaneous Departments - - - - -	1,85,000	—	1,85,000
Total - - - - -	88,33,000	—	88,33,000
CIVIL WORKS.			
XXX. Civil Works - - - - -	29,04,000	—	29,04,000
XXXI. Bombay Development Scheme - - - - -	29,23,000	—	29,23,000
Total - - - - -	58,27,000	—	58,27,000
MISCELLANEOUS.			
XXXII. Transfers from Famine Relief Fund - - - - -	10,73,000	—	10,73,000
XXXIII. Receipts in aid of Superannuation - - - - -	14,40,000	9,000	14,49,000
XXXIV. Stationery and Printing - - - - -	3,69,000	—	3,69,000
XXXV. Miscellaneous - - - - -	3,68,000	—	3,68,000
Total - - - - -	32,50,000	9,000	32,59,000
EXTRAORDINARY ITEMS.			
XL. Extraordinary Receipts - - - - -	7,67,000	—	7,67,000
Total Revenue - - - - -	14,68,88,000	9,000	14,68,97,000

REVISED ESTIMATE of the EXPENDITURE of the Government of BOMBAY  
in India and in England for 1930-31.

HEADS OF EXPENDITURE.					India.	England.	Exchange.	Total.
DIRECT DEMANDS ON THE REVENUE.					Rs.	Rs.	Rs.	Rs.
5.	Land Revenue	-	-	-	64,55,600	44,600	600	65,00,800
6.	Excise	-	-	-	42,01,000	34,700	400	42,36,100
7.	Stamps	-	-	-	2,50,000	-	-	2,50,000
8.	Forest	-	-	-	41,34,000	1,08,800	1,400	42,44,200
9.	Registration	-	-	-	6,50,900	9,000	100	6,60,000
9A.	Scheduled Taxes	-	-	-	21,000	-	-	21,000
Total					1,57,12,500	1,97,100	2,500	1,59,12,100
FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.								
9A.	Forest Capital Outlay	-	-	-	1,94,000	-	-	1,94,000
IRRIGATION, &c., REVENUE ACCOUNT.								
14.	Works for which Capital Accounts are kept—							
	Interest on Debt	-	-	-	67,69,000	-	-	67,69,000
15.	Other Revenue Expenditure financed from ordinary Revenue	-	-	-	23,49,000	600	-	23,49,600
15(1).	Other Revenue Expenditure financed from Famine Relief Fund	-	-	-	6,70,000	-	-	6,70,000
Total					97,88,000	600	-	97,88,600
DEBT SERVICES.								
19.	Interest on Ordinary Debt	-	-	-	1,83,58,000	-	-	1,83,58,000
20.	Interest on other obligations	-	-	-	2,07,000	-	-	2,07,000
21.	Reduction or avoidance of Debt	-	-	-	14,66,000	-	-	14,66,000
Total					2,00,31,000	-	-	2,00,31,000
CIVIL ADMINISTRATION.								
22.	General Administration	-	-	-	2,24,97,000	5,69,300	7,000	2,30,73,300
24.	Administration of Justice	-	-	-	74,55,000	1,77,600	2,200	76,34,800
25.	Jails and Convict Settlements	-	-	-	23,35,000	40,300	500	23,75,800
26.	Police	-	-	-	1,91,18,900	4,12,800	5,100	1,95,36,800
27.	Ports and Pilotage	-	-	-	9,000	-	-	9,000
30.	Scientific Departments	-	-	-	92,000	-	-	92,000
31.	Education	-	-	-	2,07,71,000	1,56,200	1,900	2,09,29,100
32.	Medical	-	-	-	54,11,800	1,56,200	2,000	55,70,000
33.	Public Health	-	-	-	26,77,000	60,400	800	27,38,200
34.	Agriculture	-	-	-	31,03,000	60,100	700	31,63,800
35.	Industries	-	-	-	1,28,000	4,200	100	1,32,300
37.	Miscellaneous Departments	-	-	-	4,41,000	25,200	400	4,66,600
Total					8,45,38,700	16,62,300	20,700	8,62,21,700
CIVIL WORKS.								
41.	Civil Works	-	-	-	1,26,09,700	3,41,700	4,300	1,29,55,700
42.	Bombay Development Scheme	-	-	-	31,96,000	-	-	31,96,000
Total					1,58,05,700	3,41,700	4,300	1,61,51,700
MISCELLANEOUS.								
43.	Famine	-	-	-	2,15,000	-	-	2,15,000
45.	Superannuation Allowances and Pensions	-	-	-	61,01,000	16,65,800	20,600	77,87,400
46.	Stationery and Printing	-	-	-	14,11,000	83,900	1,100	15,01,000
47.	Miscellaneous	-	-	-	9,86,000	500	-	9,86,500
Total					87,13,000	17,55,200	21,700	1,04,89,900
Total Expenditure charged to Revenue					15,47,82,900	39,56,900	49,200	15,87,89,000
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.								
55.	Construction of Irrigation, &c. Works	-	-	-	3,61,81,000	18,09,000	23,000	3,80,13,000
56A.	Capital outlay on Improvement of Public Health	-	-	-	7,44,000	-	-	7,44,000
59.	Bombay Development Scheme	-	-	-	-2,02,27,000	17,000	-	-2,02,10,000
60.	Civil Works	-	-	-	16,08,000	-	-	16,08,000
60A.	Other Provincial Works	-	-	-	15,000	-	-	15,000
60B.	Commuted value of Pensions	-	-	-	15,06,000	-	-	15,06,000
Total Capital Expenditure not charged to Revenue					1,98,57,000	18,26,000	23,000	2,16,76,000

REVISED ESTIMATE of the REVENUE of the Government of BENGAL  
in India and in England for 1930-31.

HEADS OF REVENUE.				India.	England.	Total.
PRINCIPAL HEADS OF REVENUE.				Rs.	Rs.	Rs.
V.	Land Revenue	-	-	3,14,30,000	—	3,14,30,000
VI.	Excise	-	-	1,80,00,000	—	1,80,00,000
VII.	Stamps	-	-	3,09,00,000	—	3,09,00,000
VIII.	Forest	-	-	24,00,000	—	24,00,000
IX.	Registration	-	-	23,50,000	—	23,50,000
IXA.	Scheduled Taxes	-	-	13,25,000	—	13,25,000
Total				8,64,05,000	—	8,64,05,000
RAILWAYS.						
XII.	Subsidised Companies	-	-	1,10,000	—	1,10,000
IRRIGATION, &c., WORKS.						
XIII.	Works for which Capital Accounts are kept	-	-	-6,66,000	—	-6,66,000
XIV.	Works for which no Capital Accounts are kept	-	-	2,38,000	—	2,38,000
Total				-4,28,000	—	-4,28,000
INTEREST RECEIPTS.						
XVI.	Interest	-	-	5,17,000	—	5,17,000
CIVIL ADMINISTRATION.						
XVII.	Administration of Justice	-	-	13,63,000	—	13,63,000
XVIII.	Jails and Convict Settlements	-	-	8,20,000	—	8,20,000
XIX.	Police	-	-	12,17,000	14,000	12,31,000
XX.	Ports and Pilotage	-	-	1,05,000	—	1,05,000
XXI.	Education	-	-	13,42,000	—	13,42,000
XXII.	Medical	-	-	9,33,000	—	9,33,000
XXIII.	Public Health	-	-	1,41,000	—	1,41,000
XXIV.	Agriculture	-	-	6,59,000	—	6,59,000
XXV.	Industries	-	-	7,14,000	—	7,14,000
XXVI.	Miscellaneous Departments	-	-	20,000	7,000	27,000
Total				73,14,000	21,000	73,35,000
CIVIL WORKS.						
XXX.	Civil Works	-	-	10,34,000	—	10,34,000
MISCELLANEOUS.						
XXXII.	Transfers from Famine Relief Fund	-	-	51,000	—	51,000
XXXIII.	Receipts in aid of Superannuation	-	-	1,61,000	10,000	1,71,000
XXXIV.	Stationery and Printing	-	-	5,26,000	3,000	5,29,000
XXXV.	Miscellaneous	-	-	9,44,000	—	9,44,000
Total				16,82,000	13,000	16,95,000
EXTRAORDINARY ITEMS.						
XI.	Extraordinary Receipts	-	-	2,46,000	—	2,46,000
Total Revenue				9,68,80,000	34,000	9,69,14,000



REVISED ESTIMATE of the EXPENDITURE of the Government of BENGAL  
in India and in England for 1930-31.

HEADS OF EXPENDITURE.				India.	England.	Total.
DIRECT DEMANDS ON THE REVENUE.				Ra.	Ra.	Ra.
5.	Land Revenue	-	-	45,84,000	36,000	46,20,000
6.	Excise	-	-	22,15,000	4,000	22,19,000
7.	Stamps	-	-	5,65,000	-	5,65,000
8.	Forest	-	-	15,54,000	73,000	16,27,000
9.	Registration	-	-	20,42,000	-	20,42,000
9A.	Scheduled Taxes	-	-	15,000	-	15,000
Total				1,09,75,000	1,13,000	1,10,88,000
FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.						
3A.	Forest Capital Outlay	-	-	93,000	-	93,000
IRRIGATION, &C., REVENUE ACCOUNT.						
14.	Works for which Capital Accounts are kept—					
	Interest on Debt	-	-	18,01,000	-	18,01,000
15.	Other Revenue Expenditure financed from ordinary Revenue	-	-	13,00,000	32,000	13,32,000
15(1).	Other Revenue Expenditure financed from Famine Relief Fund	-	-	1,000	-	1,000
Total				31,02,000	32,000	31,34,000
IRRIGATION, &C., CAPITAL ACCOUNT CHARGED TO REVENUE.						
16.	Construction of Irrigation, &c., Works	-	-	1,26,000	-	1,26,000
DEBT SERVICES.						
19.	Interest on Ordinary Debt	-	-	-7,78,000	-	-7,78,000
20.	Interest on other obligations	-	-	2,000	-	2,000
21.	Reduction or Avoidance of Debt	-	-	7,23,000	-	7,23,000
Total				-53,000	-	-53,000
CIVIL ADMINISTRATION.						
22.	General Administration	-	-	1,25,74,000	7,52,000	1,33,26,000
24.	Administration of Justice	-	-	1,06,93,000	3,45,000	1,10,38,000
25.	Jails and Convict Settlements	-	-	43,26,000	36,000	43,62,000
26.	Police	-	-	2,20,78,000	4,41,000	2,25,19,000
27.	Ports and Pilotage	-	-	5,32,000	1,000	5,33,000
30.	Scientific Departments	-	-	35,000	-	35,000
31.	Education	-	-	1,44,02,000	2,41,000	1,46,43,000
32.	Medical	-	-	54,12,000	2,57,000	56,69,000
33.	Public Health	-	-	37,80,000	37,000	38,17,000
34.	Agriculture	-	-	26,43,000	75,000	27,18,000
35.	Industries	-	-	12,77,000	42,000	13,19,000
37.	Miscellaneous Departments	-	-	2,38,000	49,000	2,87,000
Total				7,79,90,000	22,76,000	8,02,66,000
CIVIL WORKS.						
41.	Civil Works	-	-	1,03,30,000	1,28,000	1,04,58,000
MISCELLANEOUS.						
43.	Famine	-	-	50,000	-	50,000
45.	Superannuation Allowances and Pensions	-	-	45,00,000	14,03,000	59,03,000
46.	Stationery and Printing	-	-	23,61,000	12,000	23,73,000
47.	Miscellaneous	-	-	4,17,000	1,000	4,18,000
Total				73,28,000	14,16,000	87,44,000
MISCELLANEOUS CAPITAL EXPENDITURE CHARGED TO REVENUE.						
45A.	Commutation of Pensions financed from ordinary Revenue	-	-	16,89,000	-	16,89,000
Total Expenditure charged to Revenue				11,15,80,000	39,65,000	11,55,45,000
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.						
55.	Construction of Irrigation, &c., Works	-	-	19,03,000	20,000	19,23,000
60.	Civil Works	-	-	21,40,000	2,000	21,42,000
Total Capital Expenditure not charged to Revenue				40,43,000	22,000	40,65,000

NOTE.—The Local Government prepared their Estimates on the basis of 1s. 6d. per rupee.

## 18 GOVERNMENT OF UNITED PROVINCES OF AGRA AND OUDH.

REVISED ESTIMATE of the REVENUE of the Government of the UNITED PROVINCES OF  
AGRA AND OUDH in India and in England for 1930-31.

HEADS OF REVENUE.				India.	England.	Total.
PRINCIPAL HEADS OF REVENUE.				Rs.	Rs.	Rs.
II.	Taxes on Income	-	-	1,39,900	—	1,39,900
V.	Land Revenue	-	-	6,67,97,000	—	6,67,97,000
VI.	Excise	-	-	1,15,01,000	—	1,15,01,000
VII.	Stamps	-	-	1,70,62,000	—	1,70,62,000
VIII.	Forest	-	-	51,86,000	—	51,86,000
IX.	Registration	-	-	12,70,000	—	12,70,000
	Total	-	-	10,19,55,900	—	10,19,55,900
RAILWAYS.						
XII.	Subsidised Companies	-	-	1,60,000	—	1,60,000
IRRIGATION, &c., WORKS.						
XIII.	Works for which Capital Accounts are kept -			1,10,89,900	—	1,10,89,900
XIV.	Works for which no Capital Accounts are kept	-	-	34,000	—	34,000
	Total	-	-	1,11,23,900	—	1,11,23,900
INTEREST RECEIPTS.						
XVI.	Interest	-	-	17,11,000	—	17,11,000
CIVIL ADMINISTRATION.						
XVII.	Administration of Justice	-	-	14,78,000	—	14,78,000
XVIII.	Jails and Convict Settlements	-	-	8,43,000	—	8,43,000
XIX.	Police	-	-	1,83,000	—	1,83,000
XXI.	Education	-	-	12,17,000	—	12,17,000
XXII.	Medical	-	-	3,08,000	—	3,08,000
XXIII.	Public Health	-	-	2,25,000	—	2,25,000
XXIV.	Agriculture	-	-	6,54,000	—	6,54,000
XXV.	Industries	-	-	3,30,000	—	3,30,000
XXVI.	Miscellaneous Departments	-	-	72,000	—	72,000
	Total	-	-	53,10,000	—	53,10,000
CIVIL WORKS.						
XXX.	Civil Works	-	-	7,62,000	—	7,62,000
MISCELLANEOUS.						
XXXIII.	Receipts in aid of Superannuation	-	-	2,54,000	—	2,54,000
XXXIV.	Stationery and Printing	-	-	4,98,000	—	4,98,000
XXXV.	Miscellaneous	-	-	11,83,200	—	11,83,200
	Total	-	-	19,35,200	—	19,35,200
	Total Revenue	-	-	12,29,58,000	—	12,29,58,000

GOVERNMENT OF UNITED PROVINCES OF AGRA AND OUDH. 19

REVISED ESTIMATE of the EXPENDITURE of the Government of the UNITED PROVINCES  
OF AGRA AND OUDH in India and in England for 1930-31.

HEADS OF EXPENDITURE.				India.	England.	Exchange.	Total.
DIRECT DEMANDS ON THE REVENUE.				Rs.	Rs.	Rs.	Rs.
5.	Land Revenue	-	-	95,65,300	88,400	1,100	96,54,800
6.	Excise	-	-	13,50,000	15,900	200	13,66,100
7.	Stamps	-	-	3,15,000	—	—	3,15,000
8.	Forest	-	-	32,52,000	1,68,100	2,100	34,22,200
9.	Registration	-	-	4,97,000	—	—	4,97,000
Total				1,49,79,300	2,72,400	3,400	1,52,55,100
<b>FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.</b>							
8A.	Forest Capital Outlay	-	-	75,000	—	—	75,000
<b>RAILWAYS.</b>							
10.	Interest on Debt	-	-	7,700	—	—	7,700
11.	Subsidised Companies	-	-	5,000	—	—	5,000
Total				12,700	—	—	12,700
<b>IRRIGATION &amp;c., REVENUE ACCOUNT.</b>							
14.	Works for which Capital Accounts are kept—	-	-	1,02,96,100	—	—	1,02,96,100
	Interest on Debt	-	-	—	—	—	—
15.	Other Revenue Expenditure financed from ordinary Revenue	-	-	-3,200	1,14,500	1,400	1,12,700
Total				1,02,92,900	1,14,500	1,400	1,04,08,800
<b>IRRIGATION, &amp;c., CAPITAL ACCOUNT CHARGED TO REVENUE.</b>							
16.	Construction of Irrigation Works	-	-	1,18,200	—	—	1,18,200
<b>DEBT SERVICES.</b>							
19.	Interest on Ordinary Debt	-	-	44,38,000	—	—	44,38,000
21.	Reduction or avoidance of Debt	-	-	31,93,200	—	—	31,93,200
Total				76,31,200	—	—	76,31,200
<b>CIVIL ADMINISTRATION.</b>							
22.	General Administration	-	-	1,40,51,000	7,59,100	9,300	1,48,19,400
24.	Administration of Justice	-	-	76,56,000	2,18,400	2,700	78,77,100
25.	Jails and Convict Settlements	-	-	41,91,000	33,800	400	42,25,200
26.	Police	-	-	1,78,53,000	3,71,100	4,600	1,82,28,700
30.	Scientific Departments	-	-	28,000	—	—	28,000
31.	Education	-	-	1,95,44,700	2,30,200	2,800	1,97,77,700
32.	Medical	-	-	37,46,000	1,49,200	1,800	38,97,000
33.	Public Health	-	-	23,35,000	76,900	1,000	24,12,900
34.	Agriculture	-	-	35,04,000	1,15,700	1,400	36,21,100
35.	Industries	-	-	13,68,000	48,600	600	14,17,200
37.	Miscellaneous Departments	-	-	79,000	8,900	100	88,000
Total				7,43,55,700	20,11,900	24,700	7,63,92,300
<b>CIVIL WORKS.</b>							
41.	Civil Works	-	-	67,70,000	1,01,500	1,200	68,72,700
<b>MISCELLANEOUS.</b>							
43.	Famine	-	-	16,00,000	—	—	16,00,000
45.	Superannuation Allowances and Pensions	-	-	51,16,000	20,18,400	24,800	71,59,200
46.	Stationery and Printing	-	-	15,48,000	6,700	100	15,54,800
47.	Miscellaneous	-	-	8,79,000	—	—	8,79,000
Total				91,43,000	20,25,100	24,900	1,11,93,000
Total Expenditure charged to Revenue				12,33,78,000	45,25,400	55,600	12,79,59,000
<b>CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.</b>							
55.	Construction of Irrigation Works	-	-	78,85,100	58,200	700	79,44,000
60.	Civil Works	-	-	48,95,000	—	—	48,95,000
60B.	Commuted value of Pensions	-	-	2,79,000	—	—	2,79,000
Total Capital Expenditure not charged to Revenue				1,30,59,100	58,200	700	1,31,18,000

REVISED ESTIMATE of the REVENUE of the Government of the PUNJAB  
in India and in England for 1930-31.

HEADS OF REVENUE.			
PRINCIPAL HEADS OF REVENUE.			
	India.	England.	Total.
	Rs.	Rs.	Rs.
II. Taxes on Income	64,000	—	64,000
V. Land Revenue	4,71,72,000	—	4,71,72,000
VI. Excise	1,08,33,000	—	1,08,33,000
VII. Stamps	1,14,76,000	—	1,14,76,000
VIII. Forest	23,39,000	—	23,39,000
IX. Registration	9,20,000	—	9,20,000
Total	7,33,04,000	—	7,33,04,000
IRRIGATION, &c., WORKS.			
XIII. Works for which Capital Accounts are kept-	2,00,49,000	—	2,00,49,000
XIV. Works for which no Capital Accounts are kept	1,15,000	—	1,15,000
Total	2,01,64,000	—	2,01,64,000
INTEREST RECEIPTS.			
XVI. Interest	10,49,000	—	10,49,000
CIVIL ADMINISTRATION.			
XVII. Administration of Justice	9,97,000	—	9,97,000
XVIII. Jails and Convict Settlements	5,23,000	—	5,23,000
XIX. Police	2,08,000	—	2,08,000
XXI. Education	15,56,000	—	15,56,000
XXII. Medical	7,98,000	—	7,98,000
XXIII. Public Health	1,16,000	—	1,16,000
XXIV. Agriculture	10,21,000	—	10,21,000
XXV. Industries	1,63,000	—	1,63,000
XXVI. Miscellaneous Departments	5,04,000	—	5,04,000
Total	58,86,000	—	58,86,000
CIVIL WORKS.			
XXX. Civil Works	10,59,000	2,000	10,61,000
MISCELLANEOUS.			
XXXII. Transfers from Famine Relief Fund	6,30,000	—	6,30,000
XXXIII. Receipts in aid of Superannuation	2,56,000	1,000	2,57,000
XXXIV. Stationery and Printing	2,95,000	1,000	2,96,000
XXXV. Miscellaneous	25,63,000	—	25,63,000
Total	37,44,000	2,000	37,46,000
EXTRAORDINARY ITEMS.			
XL. Extraordinary Receipts	69,02,000	—	69,02,000
XLA. Transfer from the Revenue Reserve Fund	9,85,000	—	9,85,000
Total	78,87,000	—	78,87,000
Total Revenue	11,30,93,000	4,000	11,30,97,000

REVISED ESTIMATE of the EXPENDITURE of the Government of the PUNJAB  
in India and in England for 1930-31.

HEADS OF EXPENDITURE.					India.	England.	Exchange.	Total.
DIRECT DEMANDS ON THE REVENUE.					Rs.	Rs.	Rs.	Rs.
5.	Land Revenue	-	-	-	40,26,000	10,000	—	40,36,000
6.	Excise	-	-	-	12,98,000	2,000	—	13,00,000
7.	Stamps	-	-	-	1,97,000	—	—	1,97,000
8.	Forest	-	-	-	23,77,000	92,000	1,000	24,70,000
9.	Registration	-	-	-	1,00,000	—	—	1,00,000
Total					79,98,000	1,04,000	1,000	81,03,000
FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.								
8A.	Forest Capital Outlay	-	-	-	4,86,000	—	—	4,86,000
IRRIGATION, &c., REVENUE ACCOUNT.								
14.	Works for which Capital Accounts are kept—							
	Interest on Debt	-	-	-	1,30,01,000	—	—	1,30,01,000
15.	Other Revenue Expenditure financed from ordinary Revenue	-	-	-	7,72,000	3,94,000	5,000	11,71,000
Total					1,37,73,000	3,94,000	5,000	1,41,72,000
DEBT SERVICES.								
19.	Interest on Ordinary Debt	-	-	-	—20,67,000	—	—	—20,67,000
21.	Reduction or avoidance of Debt	-	-	-	10,38,000	—	—	10,38,000
Total					—10,29,000	—	—	—10,29,000
CIVIL ADMINISTRATION.								
22.	General Administration	-	-	-	1,12,21,000	3,97,000	5,000	1,16,23,000
24.	Administration of Justice	-	-	-	57,63,000	1,94,000	2,000	59,59,000
25.	Jails and Convict Settlements	-	-	-	42,53,000	9,000	—	42,62,000
26.	Police	-	-	-	1,27,29,000	2,61,000	3,000	1,29,93,000
30.	Scientific Departments	-	-	-	25,000	1,000	—	26,000
31.	Education	-	-	-	1,73,30,000	1,22,000	1,000	1,74,53,000
32.	Medical	-	-	-	48,87,000	2,03,000	2,000	50,92,000
33.	Public Health	-	-	-	21,07,000	1,02,000	1,000	22,10,000
34.	Agriculture	-	-	-	54,38,000	1,97,000	2,000	56,37,000
35.	Industries	-	-	-	11,32,000	26,000	—	11,58,000
37.	Miscellaneous Departments	-	-	-	1,17,000	4,000	—	1,21,000
Total					6,50,02,000	15,16,000	16,000	6,65,34,000
CAPITAL OUTLAY ON CIVIL ADMINISTRATION CHARGED TO REVENUE.								
35A.	Capital Outlay on Industrial Development met from Revenue	-	-	-	4,000	—	—	4,000
CIVIL WORKS.								
41.	Civil Works	-	-	-	1,40,68,000	1,97,000	2,000	1,42,67,000
41c.	Interest on Capital Outlay on Hydro Electric Schemes	-	-	-	10,88,000	—	—	10,88,000
Total					1,51,56,000	1,97,000	2,000	1,53,55,000
CAPITAL OUTLAY ON CIVIL WORKS CHARGED TO REVENUE.								
41A.	Capital Expenditure on Civil Works met out of Extraordinary Receipts	-	-	-	13,41,000	—	—	13,41,000
MISCELLANEOUS.								
43.	Famine	-	-	-	8,30,000	—	—	8,30,000
45.	Superannuation Allowances and Pensions	-	-	-	21,99,000	16,71,000	21,000	38,91,000
46.	Stationery and Printing	-	-	-	11,26,000	47,000	1,000	11,74,000
47.	Miscellaneous	-	-	-	31,69,000	1,000	—	31,70,000
Total					73,24,000	17,19,000	22,000	90,65,000
Total Expenditure charged to Revenue					11,00,55,000	39,30,000	46,000	11,40,31,000
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.								
55.	Construction of Irrigation, &c., Works	-	-	-	60,48,000	1,62,000	2,000	62,12,000
58.	Capital Outlay on Hydro-Electric Scheme	-	-	-	53,53,000	42,52,000	52,000	96,64,000
60B.	Commuted value of Pensions	-	-	-	12,62,000	—	—	12,62,000
Total Capital Expenditure not charged to Revenue					1,26,63,000	44,21,000	54,000	1,71,38,000

REVISED ESTIMATE of the REVENUE of the Government of BURMA  
in India and in England for 1930-31.

HEADS OF REVENUE.				India.	England.	Exchange.	Total.
PRINCIPAL HEADS OF REVENUE.				Rs.	Rs.	Rs.	Rs.
II.	Taxes on Income	-	-	13,50,000	—	—	13,50,000
V.	Land Revenue	-	-	5,35,67,000	—	—	5,35,67,000
VI.	Excise	-	-	1,09,24,000	—	—	1,09,24,000
VII.	Stamps	-	-	61,60,000	—	—	61,60,000
VIII.	Forest	-	-	1,67,35,300	21,200	500	1,67,57,000
IX.	Registration	-	-	6,85,000	—	—	6,85,000
IXA.	Scheduled Taxes	-	-	3,70,000	—	—	3,70,000
Total				8,97,91,300	21,200	500	8,98,13,000
IRRIGATION, &c., WORKS.							
XIII.	Works for which Capital Accounts are kept	-	-	22,11,000	—	—	22,11,000
XIV.	Works for which no Capital Accounts are kept	-	-	4,16,000	—	—	4,16,000
Total				26,27,000	—	—	26,27,000
INTEREST RECEIPTS.							
XVI.	Interest	-	-	10,05,000	—	—	10,05,000
CIVIL ADMINISTRATION.							
XVII.	Administration of Justice	-	-	13,25,000	—	—	13,25,000
XVIII.	Jails and Convict Settlements	-	-	9,59,000	—	—	9,59,000
XIX.	Police	-	-	9,92,000	—	—	9,92,000
XX.	Ports and Pilotage	-	-	2,49,000	—	—	2,49,000
XXI.	Education	-	-	7,05,000	—	—	7,05,000
XXII.	Medical	-	-	4,01,700	1,300	—	4,03,000
XXIII.	Public Health	-	-	1,60,000	—	—	1,60,000
XXIV.	Agriculture	-	-	1,08,000	—	—	1,08,000
XXV.	Industries	-	-	1,000	—	—	1,000
XXVI.	Miscellaneous Departments	-	-	6,19,000	—	—	6,19,000
Total				55,19,700	1,300	—	55,21,000
CIVIL WORKS.							
XXX.	Civil Works	-	-	10,94,400	1,600	—	10,96,000
MISCELLANEOUS.							
XXXIII.	Receipts in aid of Superannuation	-	-	1,60,500	19,200	300	1,80,000
XXXIV.	Stationery and Printing	-	-	3,89,400	600	—	3,90,000
XXXV.	Miscellaneous	-	-	4,18,000	—	—	4,18,000
Total				9,67,900	19,800	300	9,88,000
EXTRAORDINARY ITEMS.							
XL.	Extraordinary Receipts	-	-	70,000	—	—	70,000
Total Revenue				10,10,75,300	43,900	800	10,11,20,000

GOVERNMENT OF BURMA.

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REVISED ESTIMATE of the EXPENDITURE of the Government of BURMA  
in India and in England for 1930-31.

HEADS OF EXPENDITURE.					India.	England.	Exchange.	Total.
DIRECT DEMANDS ON THE REVENUE.					Rs.	Rs.	Rs.	Rs.
5.	Land Revenue	-	-	-	65,35,900	43,600	500	65,80,000
6.	Excise	-	-	-	24,24,200	8,700	100	24,33,000
7.	Stamps	-	-	-	1,50,000	-	-	1,50,000
8.	Forest	-	-	-	65,71,200	5,22,200	6,600	71,00,000
9.	Registration	-	-	-	1,88,000	-	-	1,88,000
9A.	Scheduled Taxes	-	-	-	3,000	-	-	3,000
Total					1,58,72,300	5,74,500	7,200	1,64,54,000
FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.								
8A.	Forest Capital Outlay	-	-	-	7,83,000	-	-	8,83,000
IRRIGATION, &c., REVENUE ACCOUNT.								
14.	Works for which Capital Accounts are kept—							
	Interest on Debt	-	-	-	23,18,000	-	-	23,18,000
15.	Other Revenue Expenditure financed from ordinary Revenue	-	-	-	6,91,300	1,51,800	1,900	8,45,000
Total					30,09,300	1,51,800	1,900	31,63,000
IRRIGATION, &c., CAPITAL ACCOUNT CHARGED TO REVENUE.								
16.	Construction of Irrigation, &c., Works	-	-	-	7,61,800	30,800	400	7,93,000
DEBT SERVICES.								
19.	Interest on Ordinary Debt	-	-	-	-21,70,000	-	-	-21,70,000
20.	Interest on other obligations	-	-	-	75,000	-	-	75,000
21.	Reduction or avoidance of Debt	-	-	-	5,04,000	-	-	5,04,000
Total					-15,91,000	-	-	-15,91,000
CIVIL ADMINISTRATION.								
22.	General Administration	-	-	-	1,02,10,500	8,41,900	10,600	1,10,63,000
24.	Administration of Justice	-	-	-	65,73,200	2,73,300	3,500	68,50,000
25.	Jails and Convict Settlements	-	-	-	33,22,700	56,600	700	33,80,000
26.	Police	-	-	-	1,54,29,600	5,14,100	6,300	1,59,50,000
27.	Ports and Pilotage	-	-	-	11,52,100	69,000	900	12,22,000
30.	Scientific Departments	-	-	-	63,500	1,500	-	65,000
31.	Education	-	-	-	1,07,00,500	2,59,300	3,200	1,09,63,000
32.	Medical	-	-	-	43,61,200	2,25,900	2,900	45,90,000
33.	Public Health	-	-	-	12,09,000	33,600	400	12,43,000
34.	Agriculture	-	-	-	22,40,500	1,35,800	1,700	23,78,000
35.	Industries	-	-	-	3,85,200	12,600	200	3,98,000
37.	Miscellaneous Departments	-	-	-	3,46,000	42,400	600	3,89,000
Total					5,59,94,000	24,66,000	31,000	5,84,91,000
CIVIL WORKS.								
41.	Civil Works	-	-	-	2,18,96,900	12,53,400	15,700	2,31,66,000
MISCELLANEOUS.								
45.	Superannuation Allowances and Pensions	-	-	-	33,50,700	14,53,200	16,100	48,20,000
46.	Stationery and Printing	-	-	-	11,97,400	1,43,700	1,900	13,43,000
47.	Miscellaneous	-	-	-	34,99,800	200	-	35,00,000
Total					80,47,900	15,97,100	18,000	96,63,000
Total Expenditure charged to Revenue					10,47,74,200	60,73,600	74,200	11,09,22,000
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.								
55.	Construction of Irrigation, &c., Works	-	-	-	8,45,000	-	-	8,45,000
60B.	Commuted value of Pensions	-	-	-	17,00,000	-	-	17,00,000
Total Capital Expenditure not charged to Revenue					25,45,000	-	-	25,45,000

## THE SHAN STATES FEDERATION.

REVISED ESTIMATE of the REVENUE of the SHAN STATES FEDERATION  
in India and in England for 1930-31.

HEADS OF REVENUE.				India.	England.	Total.
PRINCIPAL HEADS OF REVENUE.				Rs.	Rs.	Rs.
V.	Land Revenue	-	-	4,68,000	—	4,68,000
VI.	Excise	-	-	99,000	—	99,000
VII.	Stamps	-	-	20,000	—	20,000
VIII.	Forest	-	-	13,17,000	—	13,17,000
IX.	Registration	-	-	1,000	—	1,000
Total				19,05,000	—	19,05,000
INTEREST RECEIPTS:						
XVI.	Interest	-	-	1,000	—	1,000
CIVIL ADMINISTRATION.						
XVII.	Administration of Justice	-	-	7,000	—	7,000
XIX.	Police	-	-	13,000	—	13,000
XXI.	Education	-	-	15,000	—	15,000
XXII.	Medical	-	-	4,000	—	4,000
XXIV.	Agriculture	-	-	2,000	—	2,000
XXVI.	Miscellaneous Departments	-	-	14,000	—	14,000
Total				55,000	—	55,000
CIVIL WORKS.						
XXX.	Civil Works	-	-	33,000	—	33,000
MISCELLANEOUS.						
XXXIV.	Stationery and Printing	-	-	1,000	—	1,000
XXXV.	Miscellaneous	-	-	29,26,000	—	29,26,000
Total				29,27,000	—	29,27,000
Total Revenue				49,21,000	—	49,21,000



THE SHAN STATES FEDERATION.

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REVISED ESTIMATE of the EXPENDITURE of the SHAN STATES FEDERATION  
in India and in England for 1930-31.

HEADS OF EXPENDITURE.					India.	England.	Total.
DIRECT DEMANDS ON THE REVENUE.					Rs.	Rs.	Rs.
5.	Land Revenue	-	-	-	59,000	—	59,000
6.	Excise	-	-	-	89,000	—	89,000
8.	Forest	-	-	-	4,24,500	13,500	4,38,000
9.	Registration	-	-	-	1,000	—	1,000
Total					5,73,500	13,500	5,87,000
FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.							
8a.	Forest Capital Outlay	-	-	-	31,000	—	31,000
IRRIGATION, &c., REVENUE ACCOUNT.							
15.	Other Revenue Expenditure financed from ordinary Revenue	-	-	-	3,000	—	3,000
DEBT SERVICES.							
19.	Interest on Ordinary Debt	-	-	-	50,000	—	50,000
CIVIL ADMINISTRATION.							
22.	General Administration	-	-	-	6,44,000	33,000	6,77,000
24.	Administration of Justice	-	-	-	18,000	—	18,000
25.	Jails and Convict Settlements	-	-	-	29,000	—	29,000
26.	Police	-	-	-	1,79,600	2,400	1,82,000
31.	Education	-	-	-	4,32,000	4,000	4,36,000
32.	Medical	-	-	-	2,42,400	600	2,43,000
33.	Public Health	-	-	-	43,000	—	43,000
34.	Agriculture	-	-	-	22,000	—	22,000
37.	Miscellaneous Departments	-	-	-	2,000	—	2,000
Total					16,12,000	40,000	16,52,000
CIVIL WORKS.							
41.	Civil Works	-	-	-	28,46,000	16,000	28,62,000
MISCELLANEOUS.							
45.	Superannuation Allowances and Pensions	-	-	-	13,000	—	13,000
46.	Stationery and Printing	-	-	-	23,000	—	23,000
47.	Miscellaneous	-	-	-	2,55,000	—	2,55,000
Total					2,91,000	—	2,91,000
Total Expenditure charged to Revenue					54,06,500	69,500	54,76,000
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.							
60.	Civil Works	-	-	-	5,42,000	—	5,42,000

## GOVERNMENT OF BIHAR AND ORISSA.

## REVISED ESTIMATE of the REVENUE of the Government of BIHAR AND ORISSA in India and in England for 1930-31.

HEADS OF REVENUE.				India.	England.	Total.
PRINCIPAL HEADS OF REVENUE.				Rs.	Rs.	Rs.
II.	Taxes on Income	-	-	4,20,000	—	4,20,000
V.	Land Revenue	-	-	1,83,29,000	—	1,83,29,000
VI.	Excise	-	-	1,50,00,000	—	1,50,00,000
VII.	Stamps	-	-	1,10,32,000	—	1,10,32,000
VIII.	Forest	-	-	9,18,000	—	9,18,000
IX.	Registration	-	-	15,66,000	—	15,66,000
Total				4,72,65,000	—	4,72,65,000
IRRIGATION, &c., WORKS.						
XIII.	Works for which Capital Accounts are kept	-	-	15,74,000	—	15,74,000
XIV.	Works for which no Capital Accounts are kept	-	-	1,10,000	—	1,10,000
Total				16,84,000	—	16,84,000
INTEREST RECEIPTS.						
XVI.	Interest	-	-	7,73,000	—	7,73,000
CIVIL ADMINISTRATION.						
XVII.	Administration of Justice	-	-	5,22,000	—	5,22,000
XVIII.	Jails and Convict Settlements	-	-	6,41,000	—	6,41,000
XIX.	Police	-	-	1,78,000	—	1,78,000
XXI.	Education	-	-	7,39,000	—	7,39,000
XXII.	Medical	-	-	2,09,000	—	2,09,000
XXIII.	Public Health	-	-	1,28,000	—	1,28,000
XXIV.	Agriculture	-	-	2,60,000	—	2,60,000
XXV.	Industries	-	-	86,000	—	86,000
XXVI.	Miscellaneous Departments	-	-	31,000	—	31,000
Total				27,94,000	—	27,94,000
CIVIL WORKS.						
XXX.	Civil Works	-	-	6,75,000	—	6,75,000
MISCELLANEOUS.						
XXXIII.	Receipts in aid of Superannuation	-	-	1,38,000	—	1,38,000
XXXIV.	Stationery and Printing	-	-	2,60,000	—	2,60,000
XXXV.	Miscellaneous	-	-	6,62,000	—	6,62,000
Total				10,60,000	—	10,60,000
Total Revenue				5,42,51,000	—	5,42,51,000

## REVISED ESTIMATE of the EXPENDITURE of the Government of BIHAR AND ORISSA in India and in England for 1930-31.

HEADS OF EXPENDITURE.				India.	England.	Total.
DIRECT DEMANDS ON THE REVENUE.				Rs.	Rs.	Rs.
5.	Land Revenue	-	-	24,72,000	56,000	25,28,000
6.	Excise	-	-	18,09,000	2,000	18,11,000
7.	Stamps	-	-	2,72,000	-	2,72,000
8.	Forest	-	-	7,63,000	62,000	8,25,000
9.	Registration	-	-	6,56,000	-	6,56,000
Total				59,72,000	1,20,000	60,92,000
FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.						
8A.	Forest Capital Outlay	-	-	1,66,000	-	1,66,000
IRRIGATION, &c., REVENUE ACCOUNT.						
14.	Works for which Capital Accounts are kept—					
	Interest on Debt	-	-	20,46,000	-	20,46,000
15.	Other Revenue Expenditure financed from ordinary Revenue	-	-	3,36,000	23,000	3,59,000
Total				23,82,000	23,000	24,05,000
IRRIGATION, &c., CAPITAL ACCOUNT.						
16.	Construction of Irrigation, &c., Works	-	-	1,000	-	1,000
DEBT SERVICES.						
19.	Interest on Ordinary Debt	-	-	79,000	-	79,000
20.	Interest on other obligations	-	-	86,000	-	86,000
21.	Reduction or avoidance of Debt	-	-	48,000	-	48,000
Total				2,13,000	-	2,13,000
CIVIL ADMINISTRATION.						
22.	General Administration	-	-	71,18,000	4,62,000	75,80,000
24.	Administration of Justice	-	-	40,55,000	1,01,000	41,56,000
25.	Jails and Convict Settlements	-	-	25,79,000	22,000	26,01,000
26.	Police	-	-	84,95,000	2,66,000	87,61,000
30.	Scientific Departments	-	-	45,000	-	45,000
31.	Education	-	-	91,06,000	1,83,000	92,89,000
32.	Medical	-	-	28,32,000	1,46,000	29,78,000
33.	Public Health	-	-	18,51,000	35,000	18,86,000
34.	Agriculture	-	-	15,39,000	64,000	16,03,000
35.	Industries	-	-	10,53,000	55,000	11,08,000
37.	Miscellaneous Departments	-	-	66,000	4,000	70,000
Total				3,87,39,000	13,38,000	4,00,77,000
CIVIL WORKS.						
41.	Civil Works	-	-	80,19,000	79,000	80,98,000
MISCELLANEOUS.						
43.	Famine	-	-	10,000	-	10,000
45.	Superannuation Allowances and Pensions	-	-	23,36,000	7,70,000	31,06,000
46.	Stationery and Printing	-	-	9,46,000	6,000	9,52,000
47.	Miscellaneous	-	-	1,70,000	-	1,70,000
Total				34,62,000	7,76,000	42,38,000
MISCELLANEOUS CAPITAL EXPENDITURE CHARGED TO REVENUE.						
45A.	Commutation of Pensions financed from ordinary Revenue	-	-	67,000	-	67,000
Total Expenditure charged to Revenue				5,90,21,000	23,36,000	6,13,57,000
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.						
60B.	Commutated value of Pensions	-	-	-13,000	-	-13,000

The Local Government prepared their Estimate on the basis of 1s. 6d. per rupee.

REVISED ESTIMATE of the REVENUE of the Government of the CENTRAL PROVINCES AND BERAR in India and in England for 1930-31.

HEADS OF REVENUE.			
PRINCIPAL HEADS OF REVENUE.			
	India.	England.	Total.
	Rs.	Rs.	Rs.
II. Taxes on Income - - - -	1,66,000	—	1,66,000
V. Land Revenue - - - -	2,35,59,000	—	2,35,59,000
VI. Excise - - - -	95,81,000	—	95,81,000
VII. Stamps - - - -	60,00,000	—	60,00,000
VIII. Forest - - - -	53,49,000	—	53,49,000
IX. Registration - - - -	6,00,000	—	6,00,000
Total - - - -	4,52,55,000	—	4,52,55,000
IRRIGATION, &c., WORKS.			
XIII. Works for which Capital Accounts are kept - - - -	-3,79,000	—	-3,79,000
XIV. Works for which no Capital Accounts are kept - - - -	7,17,000	—	7,17,000
Total - - - -	3,38,000	—	3,38,000
INTEREST RECEIPTS.			
XVI. Interest - - - -	4,96,000	—	4,96,000
CIVIL ADMINISTRATION.			
XVII. Administration of Justice - - - -	5,56,000	—	5,56,000
XVIII. Jails and Convict Settlements - - - -	2,92,000	—	2,92,000
XIX. Police - - - -	74,000	—	74,000
XXI. Education - - - -	5,62,000	—	5,62,000
XXII. Medical - - - -	67,000	—	67,000
XXIII. Public Health - - - -	57,000	—	57,000
XXIV. Agriculture - - - -	3,73,000	—	3,73,000
XXV. Industries - - - -	10,000	—	10,000
XXVI. Miscellaneous Departments - - - -	2,41,000	—	2,41,000
Total - - - -	22,32,000	—	22,32,000
CIVIL WORKS.			
XXX. Civil Works - - - -	5,15,000	—	5,15,000
MISCELLANEOUS.			
XXXII. Transfers from Famine Relief Fund - - - -	5,00,000	—	5,00,000
XXXIII. Receipts in aid of Superannuation - - - -	76,000	—	76,000
XXXIV. Stationery and Printing - - - -	68,000	—	68,000
XXXV. Miscellaneous - - - -	4,36,000	—	4,36,000
Total - - - -	10,80,000	—	10,80,000
EXTRAORDINARY ITEMS.			
XL. Extraordinary Receipts - - - -	57,000	—	57,000
Total Revenue - - - -	4,99,73,000	—	4,99,73,000

GOVERNMENT OF THE CENTRAL PROVINCES AND BERAR. 29

REVISED ESTIMATE of the EXPENDITURE of the Government of the CENTRAL PROVINCES AND BERAR in India and in England for 1930-31.

HEADS OF EXPENDITURE.		India.	England.	Exchange.	Total.
DIRECT DEMANDS ON THE REVENUE.		Rs.	Rs.	Rs.	Rs.
5.	Land Revenue - - - - -	28,99,000	18,400	200	29,17,600
6.	Excise - - - - -	11,83,400	5,400	—	11,88,800
7.	Stamps - - - - -	2,68,000	—	—	2,68,000
8.	Forest - - - - -	37,95,400	94,000	1,200	38,90,600
9.	Registration - - - - -	2,25,000	—	—	2,25,000
Total - - - - -		83,70,800	1,17,800	1,400	84,90,000
FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.					
8A.	Forest Capital Outlay - - - - -	1,42,600	—	—	1,42,600
IRRIGATION, &c., REVENUE ACCOUNT.					
14.	Works for which Capital Accounts are kept— Interest on Debt - - - - -	28,28,000	—	—	28,28,000
15.	Other Revenue Expenditure financed from ordinary Revenue - - - - -	1,58,200	81,800	1,000	2,41,000
Total - - - - -		29,86,200	81,800	1,000	30,69,000
IRRIGATION, &c., CAPITAL ACCOUNTS CHARGED TO REVENUE.					
16B.	Construction of Irrigation, &c., Works financed from ordinary Revenue - - - - -	46,000	—	—	46,000
DEBT SERVICES.					
19.	Interest on Ordinary Debt - - - - -	—3,08,000	—	—	—3,08,000
20.	Interest on other obligations - - - - -	64,000	—	—	64,000
21.	Reduction or avoidance of Debt - - - - -	2,59,000	—	—	2,59,000
Total - - - - -		15,000	—	—	15,000
CIVIL ADMINISTRATION.					
22.	General Administration - - - - -	68,19,000	3,12,600	4,000	71,35,600
24.	Administration of Justice - - - - -	31,29,000	1,30,800	1,600	32,61,400
25.	Jails and Convict Settlements - - - - -	10,96,000	23,100	300	11,19,400
26.	Police - - - - -	62,96,800	1,59,700	2,000	64,58,500
30.	Scientific Departments - - - - -	15,000	—	—	15,000
31.	Education - - - - -	57,84,000	93,000	1,200	58,78,200
32.	Medical - - - - -	14,66,200	44,000	500	15,10,700
33.	Public Health - - - - -	4,76,000	5,300	100	4,81,400
34.	Agriculture - - - - -	18,56,900	63,700	800	19,21,400
35.	Industries - - - - -	2,67,000	—	—	2,67,000
37.	Miscellaneous Departments - - - - -	1,62,000	14,200	200	1,76,400
Total - - - - -		2,73,67,900	8,46,400	10,700	2,82,25,000
CIVIL WORKS.					
41.	Civil Works - - - - -	73,97,000	69,700	900	74,67,600
MISCELLANEOUS.					
43.	Famine - - - - -	5,00,000	—	—	5,00,000
45.	Superannuation Allowances and Pensions - - - - -	19,08,000	8,63,200	10,700	27,81,900
46.	Stationery and Printing - - - - -	5,99,400	9,600	100	6,09,100
47.	Miscellaneous - - - - -	8,10,000	5,700	100	8,15,800
Total - - - - -		38,17,400	8,78,500	10,900	47,06,800
Total Expenditure charged to Revenue - - - - -		5,01,42,900	19,94,200	24,900	5,21,62,000
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.					
52A.	Capital Outlay on Forests - - - - -	66,000	—	—	66,000
55.	Construction of Irrigation Works - - - - -	19,65,000	—	—	19,65,000
60.	Civil Works - - - - -	10,42,000	—	—	10,42,000
60B.	Commuted Value of Pensions - - - - -	10,19,000	—	—	10,19,000
Total Capital Expenditure not charged to Revenue - - - - -		40,92,000	—	—	40,92,000

REVISED ESTIMATE of the REVENUE of the Government of ASSAM in  
India and in England for 1930-31.

HEADS OF REVENUE.				India.	England.	Total.
PRINCIPAL HEADS OF REVENUE.				Rs.	Rs.	Rs.
II.	Taxes on Income	-	-	4,20,000	—	4,20,000
V.	Land Revenue	-	-	1,29,75,000	—	1,29,75,000
VI.	Excise	-	-	59,00,000	—	59,00,000
VII.	Stamps	-	-	20,50,000	—	20,50,000
VIII.	Forest	-	-	22,63,000	—	22,63,000
IX.	Registration	-	-	2,13,000	—	2,13,000
Total				2,38,21,000	—	2,38,21,000
INTEREST RECEIPTS.						
XVI.	Interest	-	-	2,33,000	—	2,33,000
CIVIL ADMINISTRATION.						
XVII.	Administration of Justice	-	-	2,18,000	—	2,18,000
XVIII.	Jails and Convict Settlements	-	-	82,000	—	82,000
XIX.	Police	-	-	2,65,000	—	2,65,000
XXI.	Education	-	-	3,09,000	—	3,09,000
XXII.	Medical	-	-	2,03,000	—	2,03,000
XXIII.	Public Health	-	-	97,000	—	97,000
XXIV.	Agriculture	-	-	1,40,000	—	1,40,000
XXV.	Industries	-	-	6,000	—	6,000
XXVI.	Miscellaneous Departments	-	-	44,000	—	44,000
Total				13,64,000	—	13,64,000
CIVIL WORKS.						
XXX.	Civil Works	-	-	6,12,000	—	6,12,000
MISCELLANEOUS.						
XXXIII.	Receipts in aid of Superannuation	-	-	13,000	1,000	14,000
XXXIV.	Stationery and Printing	-	-	44,000	—	44,000
XXXV.	Miscellaneous	-	-	1,35,000	—	1,35,000
Total				1,92,000	1,000	1,93,000
Total Revenue				2,62,22,000	1,000	2,62,23,000

REVISED ESTIMATE of the EXPENDITURE of the Government of ASSAM  
in India and in England for 1930-31.

HEADS OF EXPENDITURE.					India.	England.	Exchange.	Total.
DIRECT DEMANDS ON THE REVENUE.					Rs.	Rs.	Rs.	Rs.
5.	Land Revenue	-	-	-	21,53,000	10,000	—	21,63,000
6.	Excise	-	-	-	8,47,000	20,000	—	8,67,000
7.	Stamps	-	-	-	65,000	—	—	65,000
8.	Forest	-	-	-	19,32,000	70,000	—	20,02,000
9.	Registration	-	-	-	1,71,000	—	—	1,71,000
Total					51,68,000	1,00,000	—	52,68,000
FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.								
8A.	Forest Capital Outlay	-	-	-	1,84,000	—	—	1,84,000
RAILWAY REVENUE ACCOUNT.								
10.	State Railways	-	-	-	49,000	—	—	49,000
11.	Subsidised Companies	-	-	-	9,000	—	—	9,000
12.	Miscellaneous Railway Expenditure	-	-	-	2,000	—	—	2,000
Total					60,000	—	—	60,000
IRRIGATION, &c., REVENUE ACCOUNT.								
15B.	Navigation, &c., Works	-	-	-	1,11,000	—	—	1,11,000
DEBT SERVICES.								
19.	Interest on Ordinary Debt	-	-	-	—61,000	—	—	—61,000
CIVIL ADMINISTRATION.								
22.	General Administration	-	-	-	27,40,000	2,39,000	2,000	29,81,000
24.	Administration of Justice	-	-	-	11,54,000	38,000	—	11,92,000
25.	Jails and Convict Settlements	-	-	-	5,05,000	—	—	5,05,000
26.	Police	-	-	-	29,15,000	91,000	1,000	30,07,000
27.	Ports and Pilotage	-	-	-	40,000	—	—	40,000
30.	Scientific Departments	-	-	-	12,000	—	—	12,000
31.	Education	-	-	-	34,79,000	43,000	—	35,22,000
32.	Medical	-	-	-	13,05,000	33,000	—	13,38,000
33.	Public Health	-	-	-	7,92,000	13,000	—	8,05,000
34.	Agriculture	-	-	-	8,31,000	16,000	—	8,47,000
35.	Industries	-	-	-	2,15,000	3,000	—	2,18,000
37.	Miscellaneous Departments	-	-	-	39,000	8,000	—	47,000
Total					1,40,27,000	4,84,000	3,000	1,45,14,000
CIVIL WORKS.								
41.	Civil Works	-	-	-	57,53,000	75,000	—	58,28,000
MISCELLANEOUS.								
43.	Famine	-	-	-	9,000	—	—	9,000
45.	Superannuation Allowances and Pensions	-	-	-	7,64,000	3,93,000	3,000	11,60,000
46.	Stationery and Printing	-	-	-	4,19,000	—	—	4,19,000
47.	Miscellaneous	-	-	-	4,29,000	—	—	4,29,000
Total					16,21,000	3,93,000	3,000	20,17,000
Total Expenditure charged to Revenue					2,68,63,000	10,52,000	6,000	2,79,21,000
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.								
52A.	Capital outlay on Forests	-	-	-	62,000	—	—	62,000
60.	Civil Works	-	-	-	27,50,000	—	—	27,50,000
60B.	Payment of Commuted Value of Pension	-	-	-	1,64,000	—	—	1,64,000
Total Capital Expenditure not charged to Revenue					29,76,000	—	—	29,76,000

REVISED ESTIMATE of the REVENUE of the Government of Coorg  
in India and in England for 1930-31.

HEADS OF REVENUE.					India.	England.	Total.
PRINCIPAL HEADS OF REVENUE.					Rs.	Rs.	Rs.
V.	Land Revenue	-	-	-	3,89,000	—	3,89,000
VI.	Excise	-	-	-	3,38,000	—	3,38,000
VII.	Stamps	-	-	-	1,02,400	—	1,02,400
VIII.	Forest	-	-	-	3,24,700	—	3,24,700
IX.	Registration	-	-	-	6,700	—	6,700
Total					11,60,800	—	11,60,800
CIVIL ADMINISTRATION.							
XVII.	Administration of Justice	-	-	-	7,000	—	7,000
XVIII.	Jails and Convict Settlements	-	-	-	200	—	200
XIX.	Police	-	-	-	300	—	300
XXI.	Education	-	-	-	13,000	—	13,000
XXII.	Medical	-	-	-	9,100	—	9,100
XXIII.	Public Health	-	-	-	100	—	100
XXIV.	Agriculture	-	-	-	100	—	100
XXVI.	Miscellaneous Departments	-	-	-	31,800	—	31,800
Total					61,600	—	61,600
CIVIL WORKS.							
XXX.	Civil Works	-	-	-	19,700	—	19,700
MISCELLANEOUS.							
XXXIII.	Receipts in aid of Superannuation	-	-	-	300	—	300
XXXIV.	Stationery and Printing	-	-	-	1,300	—	1,300
XXXV.	Miscellaneous	-	-	-	1,300	—	1,300
Total					2,900	—	2,900
Total Revenue					12,45,000	—	12,45,000



REVISED ESTIMATE of the EXPENDITURE of the Government of Coorg  
in India and in England for 1930-31.

HEADS OF EXPENDITURE.					India.	England.	Exchange.	Total
DIRECT DEMANDS ON THE REVENUE.					Rs.	Rs.	Rs.	Rs.
5.	Land Revenue	-	-	-	94,000	—	—	94,000
6.	Excise	-	-	-	12,500	—	—	12,500
7.	Stamps	-	-	-	2,700	—	—	2,700
8.	Forest	-	-	-	2,48,100	4,200	—	2,52,300
9.	Registration	-	-	-	2,200	—	—	2,200
Total					3,59,500	4,200	—	3,63,700
FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.								
8A.	Forest Capital Outlay	-	-	-	61,400	—	—	61,400
IRRIGATION, &c., REVENUE ACCOUNT.								
15A.	Irrigation Works	-	-	-	9,000	—	—	9,000
DEBT SERVICES.								
19.	Interest on Ordinary Debt	-	-	-	-14,400	—	—	-14,400
CIVIL ADMINISTRATION.								
22.	General Administration	-	-	-	1,46,000	5,200	—	1,51,200
24.	Administration of Justice	-	-	-	56,200	—	—	56,200
25.	Jails and Convict Settlements	-	-	-	11,700	—	—	11,700
26.	Police	-	-	-	1,01,500	—	—	1,01,500
31.	Education	-	-	-	1,64,700	300	—	1,65,000
32.	Medical	-	-	-	91,600	4,900	—	96,500
33.	Public Health	-	-	-	18,000	—	—	18,000
34.	Agriculture	-	-	-	35,100	—	—	35,100
37.	Miscellaneous Departments	-	-	-	2,100	—	—	2,100
Total					6,26,900	10,400	—	6,37,300
CIVIL WORKS.								
41.	Civil Works	-	-	-	3,84,700	4,400	—	3,89,100
MISCELLANEOUS.								
45.	Superannuation Allowances and Pensions	-	-	-	39,500	17,200	200	56,900
46.	Stationery and Printing	-	-	-	20,500	—	—	20,500
47.	Miscellaneous	-	-	-	16,800	—	—	16,800
Total					76,800	17,200	200	94,200
MISCELLANEOUS CAPITAL EXPENDITURE CHARGED TO REVENUE.								
45A.	Commuted value of Pensions financed from ordinary Revenue	-	-	-	34,700	—	—	34,700
Total Expenditure charged to Revenue					15,33,600	36,200	200	15,75,000