

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 1931-32.

India Office, }
27th May, 1932. }

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



LONDON

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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.
Principal Heads of Revenue.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I. Customs - - -	—	1,000	—11,000	5,03,54,000	17,68,92,000	14,17,85,000	—
II. Taxes on Income - -	6,13,57,000	1,92,000	10,63,000	1,72,03,000	4,23,00,000	—	1,05,10,000
III. Salt - - -	1,93,45,000	—	—	1,77,34,000	1,93,79,000	2,44,85,000	—9,000
IV. Opium - - -	—	—	—	—	—	—	1,98,24,000
V. Land Revenue - -	6,38,000	7,71,000	17,19,000	—	—	—	—
VI. Excise - - -	28,01,000	5,88,000	9,06,000	—	3,20,000	—	—
VII. Stamps - - -	12,09,000	1,72,000	9,28,000	2,000	2,51,000	—	—
VIII. Forest - - -	16,42,000	28,000	7,50,000	—	—	—	—
IX. Registration - -	76,000	6,000	67,000	—	—	—	—
X. Payments from Indian States - - -	55,09,000	—	—	9,97,000	13,40,000	68,000	2,19,000
TOTAL - - -	9,30,77,000	17,58,000	54,22,000	8,62,90,000	24,04,82,000	16,63,38,000	3,05,44,000
Railways.							
XI. State Railways—							
Gross Receipts -	86,68,53,000	—	—	—	—	—	—
Deduct—Working Expenses	-62,29,05,000	—	—	—	—	—	—
Surplus profits paid to Companies -	-82,75,000	—	—	—	—	—	—
Net Receipts -	23,56,73,000	—	—	—	—	—	—
XII. Subsidised Companies	18,11,000	—	—	—	—	—	—
XIIA. Miscellaneous Railway Receipts -	1,11,18,000	—	—	—	—	—	—
XIIB. Transfers from Railway Reserve Fund	4,95,06,000	—	—	—	—	—	—
XIIC. Withdrawals from Railway Depreciation Fund -	4,52,02,000	—	—	—	—	—	—
TOTAL - - -	34,33,10,000	—	—	—	—	—	—
Irrigation, &c., Works.							
XIII. Works for which Capital Accounts are kept (Net) -	52,000	-12,000	8,96,000	—	—	—	—
XIV. Works for which no Capital Accounts are kept - -	2,000	1,000	—	—	—	—	—
TOTAL - - -	54,000	-11,000	8,96,000	—	—	—	—
Posts and Telegraphs.							
XV. Posts and Telegraphs—							
Gross Receipts -	10,70,03,000	—	—	—	—	—	—
Deduct—Working Expenses	-11,02,70,000	—	—	—	—	—	—
Net Receipts -	-32,67,000	—	—	—	—	—	—
Interest Receipts.							
XVI. Interest - - -	22,59,000	34,000	90,000	5,17,000	12,97,000	10,38,000	24,000
Civil Administration.							
XVII. Admin. of Justice -	72,000	32,000	1,74,000	—	4,000	—	—
XVIII. Jails and Convict Settlements - -	2,86,000	7,000	1,06,000	—	—	—	—
XIX. Police - - -	5,46,000	8,000	10,000	—	5,000	—	—
XX. Ports and Pilotage -	17,44,000	—	—	4,000	2,12,000	—	—
XX (1). Lighthouses and Lightships - -	2,49,000	—	—	1,89,000	4,60,000	—	—
XXI. Education - - -	1,13,000	48,000	61,000	—	—	—	2,000
XXII. Medical - - -	2,66,000	6,000	80,000	—	9,000	—	1,000
XXIII. Public Health -	3,08,000	—	9,000	1,000	79,000	—	—
XXIV. Agriculture - -	18,10,000	13,000	34,000	—	—	—	—
XXV. Industries - - -	19,000	—	—	—	—	—	—
XXVI. Miscellaneous Depts.	15,29,000	4,000	67,000	1,21,000	1,46,000	—	35,000
XXVII. Indian Stores Dept.	2,71,000	—	—	—	—	—	—
TOTAL - - -	72,13,000	1,18,000	5,41,000	3,15,000	9,15,000	—	38,000
Carried forward -	44,26,46,000	18,99,000	69,49,000	8,71,22,000	24,26,94,000	16,73,76,000	3,06,06,000

GOVERNMENT OF INDIA.

each of the PROVINCES of BRITISH INDIA and in ENGLAND for 1931-32.

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.
5,69,000	8,24,25,000	10,000	—	1,02,30,000	—	46,22,55,000	—	—	46,22,55,000
68,83,000	2,04,70,000	68,29,000	45,70,000	16,44,000	28,000	17,30,49,000	—	—	17,30,49,000
—	37,32,000	-2,94,000	-1,000	-68,000	—	8,48,03,000	—	—	8,48,03,000
—	—	—	—	—	—	1,98,24,000	—	—	1,98,24,000
—	—	—	—	—	—	31,28,000	—	—	31,28,000
—	—	—	—	—	—	46,15,000	—	—	46,15,000
—	—	—	—	—	—	25,62,000	8,000	—	25,70,000
—	—	—	—	—	—	24,20,000	3,000	—	24,23,000
—	—	—	—	—	—	1,49,000	—	—	1,49,000
1,45,000	5,000	96,000	2,39,000	5,000	—	86,23,000	—	—	86,23,000
75,97,000	10,66,32,000	66,41,000	48,08,000	1,18,11,000	28,000	76,14,28,000	11,000	—	76,14,39,000
—	—	—	—	—	—	86,68,53,000	6,43,000	4,000	86,75,00,000
—	—	—	—	—	—	-62,29,05,000	-53,58,000	-37,000	-62,83,00,000
—	—	—	—	—	—	-82,75,000	—	—	-82,75,000
—	—	—	—	—	—	23,56,73,000	-47,15,000	-33,000	23,09,25,000
—	—	—	—	—	—	18,11,000	88,000	1,000	19,00,000
—	—	—	—	—	—	1,11,18,000	—	—	1,11,18,000
—	—	—	—	—	—	4,95,06,000	—	—	4,95,06,000
—	—	—	—	—	—	4,52,02,000	—	—	4,52,02,000
—	—	—	—	—	—	34,33,10,000	-46,27,000	-32,000	33,86,51,000
—	—	—	—	—	—	9,36,000	—	—	9,36,000
—	—	—	—	—	—	3,000	—	—	3,000
—	—	—	—	—	—	9,39,000	—	—	9,39,000
—	—	—	—	—	—	10,70,03,000	—	—	10,70,03,000
—	—	—	—	—	—	-11,02,70,000	-9,80,000	-7,000	-11,12,57,000
—	—	—	—	—	—	-32,67,000	-9,80,000	-7,000	-42,54,000
56,75,000	1,43,000	53,000	15,000	25,000	11,000	1,11,81,000	1,12,29,000	79,000	2,24,89,000
—	—	—	—	—	—	2,82,000	2,000	—	2,84,000
—	—	—	—	—	—	3,99,000	—	—	3,99,000
—	—	—	—	—	—	5,69,000	—	—	5,69,000
—	26,000	—	—	—	—	19,86,000	—	—	19,86,000
—	2,16,000	—	—	—	—	11,14,000	—	—	11,14,000
11,000	—	—	1,000	—	—	2,36,000	—	—	2,36,000
—	—	—	—	—	—	3,62,000	1,000	—	3,63,000
—	—	—	—	—	—	3,97,000	—	—	3,97,000
—	—	—	—	—	—	18,57,000	—	—	18,57,000
—	—	—	—	—	—	19,000	—	—	19,000
17,000	23,000	43,000	3,000	10,000	—	19,98,000	16,000	—	20,14,000
—	—	—	—	—	—	2,71,000	—	—	2,71,000
28,000	2,65,000	43,000	4,000	10,000	—	94,90,000	19,000	—	95,09,000
1,33,00,000	10,70,40,000	67,37,000	48,27,000	1,18,46,000	39,000	1,12,30,81,000	56,52,000	40,000	1,12,87,73,000

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 -	44,26,46,000	18,99,000	69,49,000	8,71,22,000	24,26,94,000	16,73,76,000	3,06,06,000
Currency and Mint.							
XXVII. Currency -	1,75,55,000	1,000	6,000	15,000	97,000	10,000	14,000
XXVIII. Mint -	2,72,000	—	—	—	5,10,000	—	—
TOTAL -	1,78,27,000	1,000	6,000	15,000	6,07,000	10,000	14,000
Civil Works.							
XXX. Civil Works -	15,42,000	72,000	51,000	20,000	2,64,000	2,90,000	—
Miscellaneous.							
XXXIII. Receipts in aid of Superannuation -	2,80,000	11,000	29,000	61,000	1,80,000	1,70,000	95,000
XXXIV. Stationery and Printing	31,43,000	4,000	35,000	4,000	8,000	—	1,000
XXXV. Miscellaneous -	89,69,000	42,000	5,44,000	77,000	5,27,000	41,000	1,26,000
TOTAL -	1,23,92,000	57,000	6,08,000	1,42,000	7,15,000	2,11,000	2,22,000
Military Receipts.							
XXXVI. Army—							
Effective -	2,30,66,000	—	—	—	—	—	—
Non-effective -	18,71,000	—	—	—	—	—	—
	2,49,37,000	—	—	—	—	—	—
XXXVII. Marine -	3,08,000	—	—	—	—	—	—
XXXVIII. Military Engineer Services -	36,00,000	—	—	—	—	—	—
TOTAL -	2,88,45,000	—	—	—	—	—	—
Extraordinary Item.							
XL. Extraordinary Receipts	8,00,000	—	—	—	—	—	—
TOTAL REVENUE -	50,40,52,000	20,29,000	76,17,000	8,72,99,000	24,42,80,000	16,78,87,000	3,08,42,000

GOVERNMENT OF INDIA.

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PROVINCES of BRITISH INDIA and in ENGLAND for the year 1931-32—*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.
1,33,00,000	10,70,40,000	67,37,000	48,27,000	1,18,46,000	39,000	1,12,30,81,000	56,52,000	40,000	1,12,87,73,000
6,000	30,000	2,000	3,000	4,000	—	1,77,43,000	—	—	1,77,43,000
—	—	—	—	—	—	7,82,000	—	—	7,82,000
6,000	30,000	2,000	3,000	4,000	—	1,85,25,000	—	—	1,85,25,000
26,000	14,000	40,000	7,000	11,000	—	23,40,000	—	—	23,40,000
78,000	68,000	66,000	55,000	28,000	1,000	11,22,000	3,15,000	2,000	14,39,000
5,000	24,000	—	1,000	—	—	32,25,000	27,000	—	32,52,000
1,14,000	55,000	46,000	19,000	14,000	1,000	1,05,75,000	5,63,000	4,000	1,11,42,000
1,97,000	1,47,000	1,12,000	75,000	42,000	2,000	1,49,22,000	9,05,000	6,000	1,58,33,000
—	—	—	—	—	—	2,30,66,000	38,85,000	27,000	2,69,78,000
—	—	—	—	—	—	18,71,000	78,27,000	55,000	97,53,000
—	—	—	—	—	—	2,49,37,000	1,17,12,000	82,000	3,67,31,000
—	—	—	—	—	—	3,08,000	21,000	—	3,29,000
—	—	—	—	—	—	36,00,000	—	—	36,00,000
—	—	—	—	—	—	2,88,45,000	1,17,33,000	82,000	4,06,60,000
—	—	—	—	—	—	8,00,000	7,58,000	5,000	15,63,000
1,35,29,000	10,72,31,000	68,91,000	49,12,000	1,19,03,000	41,000	1,18,85,13,000	1,90,48,000	1,33,000	1,20,76,94,000

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 Oudh.
Direct Demands on the Revenues.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Customs - - -	1,70,000	9,000	14,000	27,04,000	26,13,000	23,00,000	—
2. Taxes on Income - - -	12,18,000	20,000	72,000	9,62,000	17,24,000	—	7,25,000
3. Salt - - -	58,89,000	—	—	20,25,000	30,66,000	2,94,000	—
4. Opium - - -	—	—	—	—	—	—	80,20,000
5. Land Revenue - - -	2,20,000	3,61,000	3,78,000	—	—	—	—
6. Excise - - -	6,08,000	42,000	5,84,000	—	1,54,000	—	—
7. Stamps - - -	9,000	3,000	17,000	—	11,000	—	—
8. Forest - - -	22,44,000	36,000	7,37,000	—	—	—	—
9. Registration - - -	12,000	3,000	14,000	—	—	—	—
TOTAL - - -	1,03,70,000	4,74,000	18,16,000	56,91,000	75,68,000	25,94,000	87,45,000
Forest and Other Capital Outlay charged to Revenue.							
3A. Capital outlay on Salt Works	47,000	—	—	—	—	—	—
8A. Forest Capital outlay -	57,000	—	18,000	—	—	—	—
TOTAL - - -	1,04,000	—	18,000	—	—	—	—
Railway Revenue Account.							
10. State Railways:—							
Interest on Debt - - -	20,31,31,000	—	—	—	—	—	—
Interest on Capital contributed by Companies - - -	4,20,000	—	—	—	—	—	—
11. Subsidised Companies - - -	8,20,000	—	—	—	—	—	—
12. Miscellaneous Railway Expenditure - - -	36,44,000	—	—	—	—	—	—
TOTAL - - -	20,80,15,000	—	—	—	—	—	—
Irrigation, &c., Revenue Account.							
14. Works for which Capital Accounts are kept—Interest on Debt - - -	1,15,000	1,48,000	10,18,000	—	—	—	—
15. Other Revenue Expenditure - - -	38,000	1,48,000	4,01,000	15,000	—	—	—
TOTAL - - -	1,53,000	2,96,000	14,19,000	15,000	—	—	—
Irrigation, &c., Capital Outlay charged to Revenue.							
16. Construction of Irrigation Works financed from Ordinary Revenue - - -	14,000	1,56,000	15,000	—	—	—	—
Posts and Telegraphs Revenue Account.							
17. Posts and Telegraphs—Interest on Debt:—							
Indian Posts and Telegraphs Department - - -	86,35,000	—	—	—	—	—	—
Indo-European Telegraph Department - - -	—	—	—	—	—	—	—
TOTAL - - -	86,35,000	—	—	—	—	—	—
Carried forward -	22,72,91,000	9,26,000	32,68,000	57,06,000	75,68,000	25,94,000	87,45,000

GOVERNMENT OF INDIA.

in each of the PROVINCES of BRITISH INDIA and in ENGLAND for 1931-32.

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.
26,000	10,50,000	22,000	—	—	—	89,08,000	2,36,000	1,000	91,45,000
6,98,000	9,31,000	3,70,000	3,68,000	1,35,000	2,000	72,25,000	1,00,000	1,000	73,26,000
—	1,50,000	76,000	—	—	—	1,15,00,000	1,11,000	1,000	1,16,12,000
—	—	—	—	—	—	80,20,000	96,000	1,000	81,17,000
—	—	—	—	—	—	9,59,000	—	—	9,59,000
2,40,000	—	—	—	—	—	16,28,000	9,000	—	16,37,000
—	—	—	—	—	—	40,000	11,000	—	51,000
—	—	—	—	—	—	30,17,000	1,61,000	1,000	31,79,000
—	—	—	—	—	—	29,000	—	—	29,000
9,64,000	21,31,000	4,68,000	3,68,000	1,35,000	2,000	4,13,26,000	7,24,000	5,000	4,20,55,000
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	47,000	—	—	47,000
—	—	—	—	—	—	75,000	—	—	75,000
—	—	—	—	—	—	1,22,000	—	—	1,22,000
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	20,31,31,000	11,50,83,000	8,05,000	31,90,19,000
—	—	—	—	—	—	4,20,000	1,32,77,000	93,000	1,37,90,000
—	—	—	—	—	—	8,20,000	—	—	8,20,000
—	—	—	—	—	—	36,44,000	13,69,000	9,000	50,22,000
—	—	—	—	—	—	20,80,15,000	12,97,29,000	9,07,000	33,86,51,000
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	12,81,000	—	—	12,81,000
4,000	36,000	1,000	—	—	—	6,43,000	52,000	—	6,95,000
4,000	36,000	1,000	—	—	—	19,24,000	52,000	—	19,76,000
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	1,85,000	—	—	1,85,000
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	86,35,000	—	—	86,35,000
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	86,35,000	—	—	86,35,000
9,68,000	21,67,000	4,69,000	3,68,000	1,35,000	2,000	26,02,07,000	13,05,05,000	9,12,000	39,16,24,000

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 -	22,72,91,000	9,26,000	32,68,000	57,06,000	75,68,000	25,94,000	87,45,000
Posts and Telegraphs Capital Outlay charged to Revenue.							
18. Capital outlay on Posts and Telegraphs :-							
Indian Posts and Telegraphs Department -	10,39,000	—	—	—	—	—	—
Indo-European Telegraph Department -	-58,55,000	—	—	—	—	—	—
TOTAL -	-48,16,000	—	—	—	—	—	—
Debt Services.							
19. Interest on Ordinary Debt -	10,69,54,000	3,76,000	1,84,000	1,48,02,000	9,18,40,000	48,00,000	73,70,000
Deduct—Amount chargeable to							
Railways -	-20,31,31,000	—	—	—	—	—	—
Irrigation -	-1,15,000	-1,48,000	-10,18,000	—	—	—	—
Posts and Telegraphs -	-87,79,000	—	—	—	—	—	—
Other Commercial Depts.	-19,29,000	—	-24,000	—	-4,86,000	—	—
Provincial Loans Fund -	-7,26,00,000	—	—	—	—	—	—
Remainder chargeable to Ordinary Debt -	-17,96,00,000	2,28,000	-8,58,000	1,48,02,000	9,13,54,000	48,00,000	73,70,000
20. Interest on other obligations	7,21,31,000	30,000	65,000	17,78,000	21,46,000	20,66,000	20,21,000
21. Reduction or avoidance of debt	6,89,38,000	—	—	—	—	—	—
TOTAL -	-3,85,31,000	2,58,000	-7,93,000	1,65,80,000	9,35,00,000	68,66,000	93,91,000
Civil Administration.							
22. General Administration -	1,18,51,000	1,33,000	18,83,000	38,000	1,70,000	21,000	6,13,000
23. Audit -	37,26,000	—	41,000	8,01,000	11,76,000	8,74,000	5,15,000
24. Administration of Justice -	6,27,000	66,000	7,15,000	—	15,000	39,000	—
25. Jails and Convict Settlements	28,52,000	1,97,000	7,97,000	—	—	—	—
26. Police -	31,08,000	11,67,000	33,90,000	—	6,44,000	93,000	25,000
27. Ports and Pilotage -	16,52,000	—	—	27,000	5,67,000	—	—
27(i) Lighthouses and Lightships	6,24,000	—	—	76,000	1,41,000	—	—
28. Ecclesiastical -	8,25,000	36,000	78,000	1,72,000	3,40,000	—	3,08,000
29. Political -	72,06,000	14,84,000	24,74,000	2,19,000	16,78,000	—	1,71,000
29A. Frontier Watch and Ward -	—	35,10,000	1,26,59,000	—	—	—	—
30. Scientific Departments -	79,77,000	9,000	5,000	—	5,000	—	—
31. Education -	21,05,000	3,33,000	18,90,000	—	26,000	—	18,00,000
32. Medical -	18,19,000	3,11,000	6,73,000	—	1,000	—	—
33. Public Health -	14,30,000	14,000	1,00,000	21,000	1,31,000	—	—
34. Agriculture -	29,92,000	1,03,000	2,25,000	—	1,000	—	—
35. Industries -	1,95,000	—	—	—	—	—	—
36. Aviation -	11,71,000	—	—	—	—	—	—
37. Miscellaneous Departments -	12,62,000	76,000	51,000	5,28,000	5,66,000	3,72,000	4,52,000
37A. Indian Stores Department -	7,83,000	—	—	—	—	—	—
TOTAL -	5,22,05,000	74,39,000	2,49,81,000	18,82,000	54,61,000	13,99,000	38,84,000
Currency and Mint.							
38. Currency -	26,85,000	2,000	5,000	3,17,000	6,24,000	—	2,96,000
39. Mint -	39,91,000	—	—	—	16,68,000	—	—
TOTAL -	66,76,000	2,000	5,000	3,17,000	22,92,000	—	2,96,000
Civil Works.							
41. Civil Works -	1,58,05,000	6,83,000	38,22,000	1,22,000	6,89,000	8,34,000	—
Miscellaneous.							
43A. Famine Relief -	1,18,000	—	19,000	—	—	—	—
44. Territorial and Political Pensions -	2,00,000	37,000	51,000	5,34,000	3,41,000	6,49,000	6,87,000
45. Superannuation Allowances and Pensions -	-28,51,000	92,000	5,24,000	7,81,000	11,93,000	17,04,000	9,70,000
46. Stationery and Printing -	44,52,000	1,000	1,22,000	24,000	45,000	2,000	14,000
47. Miscellaneous -	18,36,000	2,40,000	1,70,000	4,000	103,000	9,000	34,000
TOTAL -	37,55,000	3,70,000	8,86,000	13,43,000	16,82,000	23,64,000	17,05,000
Carried forward -	26,23,85,000	96,78,000	3,21,69,000	2,59,50,000	11,11,92,000	1,40,57,000	2,40,21,000

GOVERNMENT OF INDIA.

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each of the PROVINCES of BRITISH INDIA and in ENGLAND for 1931-32—*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.
9,68,000	21,67,000	4,69,000	3,68,000	1,35,000	2,000	26,02,07,000	13,05,05,000	9,12,000	39,16,24,000
—	—	—	—	—	—	10,39,000	—	—	10,39,000
—	—	—	—	—	—	-58,55,000	—	—	-58,55,000
—	—	—	—	—	—	-48,16,000	—	—	-48,16,000
69,52,000	57,11,000	11,84,000	16,50,000	1,54,000	2,000	24,19,79,000	20,75,48,000	14,52,000	45,09,79,000
—	—	—	—	—	—	-20,31,31,000	-11,50,83,000	-8,05,000	-31,90,19,000
—	—	—	—	—	—	-12,81,000	—	—	-12,81,000
—	—	—	—	—	—	-87,79,000	—	—	-87,79,000
—	—	—	—	—	—	-24,39,000	—	—	-24,39,000
—	—	—	—	—	—	-7,26,00,000	—	—	-7,26,00,000
69,52,000	57,11,000	11,84,000	16,50,000	1,54,000	2,000	-4,62,51,000	9,24,65,000	6,47,000	4,68,61,000
11,62,000	5,90,000	8,47,000	8,10,000	3,14,000	21,000	8,39,81,000	4,97,000	3,000	8,44,81,000
—	—	—	—	—	—	6,89,38,000	—	—	6,89,38,000
81,14,000	63,01,000	20,31,000	24,60,000	4,68,000	23,000	10,66,68,000	9,29,62,000	6,50,000	20,02,80,000
—	2,05,000	—	—	—	—	1,49,14,000	51,88,000	36,000	2,01,38,000
8,21,000	9,09,000	4,06,000	3,46,000	2,70,000	—	99,05,000	3,58,000	3,000	1,02,66,000
—	—	—	—	—	—	14,62,000	1,07,000	1,000	15,70,000
—	—	—	—	—	—	38,46,000	44,000	—	38,90,000
17,000	3,000	2,000	—	—	—	84,49,000	2,22,000	2,000	86,73,000
—	1,05,000	—	—	—	—	23,51,000	3,44,000	2,000	26,97,000
—	2,54,000	19,000	—	—	—	11,14,000	—	—	11,14,000
2,81,000	1,03,000	33,000	79,000	17,000	—	22,77,000	7,65,000	5,000	30,47,000
12,89,000	2,42,000	1,23,000	41,000	1,91,000	—	1,51,18,000	12,90,000	9,000	1,64,17,000
—	58,37,000	—	—	18,93,000	—	2,38,99,000	1,10,000	1,000	2,40,10,000
—	—	—	—	—	—	79,96,000	9,42,000	7,000	89,45,000
17,000	—	9,000	—	1,000	—	61,81,000	86,000	1,000	62,68,000
12,000	—	—	—	55,000	—	28,71,000	1,91,000	1,000	30,63,000
—	—	—	—	4,000	—	17,00,000	1,37,000	1,000	18,38,000
—	—	—	—	—	—	33,21,000	1,65,000	1,000	34,87,000
—	—	—	—	—	—	1,95,000	31,000	—	2,26,000
—	—	—	—	—	—	11,71,000	8,13,000	6,000	19,90,000
2,88,000	2,77,000	3,20,000	2,05,000	1,31,000	—	45,28,000	1,52,000	1,000	46,81,000
—	—	—	—	—	—	7,83,000	1,36,000	1,000	9,20,000
27,25,000	79,40,000	9,12,000	6,71,000	25,82,000	—	11,20,81,000	1,10,81,000	78,000	12,32,40,000
2,19,000	3,03,000	85,000	35,000	30,000	2,000	46,03,000	39,000	—	46,42,000
—	—	—	—	—	—	56,59,000	99,000	1,000	57,59,000
2,19,000	3,03,000	85,000	35,000	30,000	2,000	1,02,62,000	1,38,000	1,000	1,04,01,000
51,000	50,000	72,000	18,000	41,000	1,000	2,21,88,000	79,000	1,000	2,22,68,000
—	—	—	—	—	—	1,37,000	—	—	1,37,000
54,000	1,45,000	45,000	3,72,000	7,000	1,000	31,23,000	1,07,000	1,000	32,31,000
7,58,000	2,10,000	3,23,000	1,81,000	98,000	1,000	39,84,000	2,19,29,000	1,53,000	2,60,66,000
8,000	39,000	8,000	2,000	2,000	—	47,19,000	6,51,000	5,000	53,75,000
32,000	10,000	2,000	25,01,000	15,000	—	49,56,000	20,27,000	14,000	69,97,000
8,52,000	4,04,000	3,78,000	30,56,000	1,22,000	2,000	1,69,19,000	2,47,14,000	1,73,000	4,18,06,000
1,29,29,000	1,71,65,000	39,47,000	66,08,000	33,78,000	30,000	52,35,09,000	25,94,79,000	18,15,000	78,48,03,000

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.
Brought forward -	Rs. 26,23,85,000	Rs. 96,78,000	Rs. 3,21,69,000	Rs. 2,59,50,000	Rs. 11,11,92,000	Rs. 1,40,57,000	Rs. 2,40,21,000
Miscellaneous Capital Outlay charged to Revenue.							
45A. Commuted value of pensions financed from Ordinary Revenue - - -	2,00,000	—	—	—	—	—	—
Military Services.							
48. Army—Effective - - -	34,73,70,000	—	—	—	—	—	—
Non-effective - - -	3,60,29,000	—	—	—	—	—	—
TOTAL - - -	38,33,99,000	—	—	—	—	—	—
49. Marine - - -	43,85,000	—	—	—	—	—	—
50. Military Engineer Services -	4,60,02,000	—	—	—	—	—	—
50A. Transfers to Military Reserve Fund - - -	18,98,000	—	—	—	—	—	—
TOTAL - - -	43,56,84,000	—	—	—	—	—	—
Extraordinary Items.							
52. Extraordinary payments - -	9,75,000	—	—	—	—	—	—
TOTAL EXPENDITURE CHARGED TO REVENUE - -	69,92,44,000	96,78,000	3,21,69,000	2,59,50,000	11,11,92,000	1,40,57,000	2,40,21,000
Capital Expenditure not charged to Revenue.							
52B. Capital outlay on Security Printing Press - - -	—	—	—	—	-3,94,000	—	—
53. Construction of State Railways	5,63,11,000	—	—	—	—	—	—
55. Construction of Irrigation Works - - -	—	—	15,000	—	—	—	—
56. Capital outlay on Posts and Telegraphs:—							
Indian Posts and Telegraphs Department -	29,20,000	—	—	—	—	—	—
Indo-European Telegraph Department - -	54,42,000	—	—	—	—	—	—
TOTAL - - -	83,62,000	—	—	—	—	—	—
56E 1. Capital outlay on Vizagapatam Port - - -	36,35,000	—	—	—	—	—	—
56E 2. Capital outlay on Lighthouses and Lightships -	-12,000	—	—	—	2,000	—	—
56F. Currency Capital outlay -	—	—	—	—	1,000	—	—
57. Initial Expenditure on New Capital at Delhi - - -	10,95,000	—	—	—	—	—	—
60B. Commuted value of Pensions	38,26,000	—	—	—	—	—	—
61. Payments to Retrenched Personnel - - -	10,00,000	—	—	—	—	—	—
TOTAL CAPITAL EXPENDITURE NOT CHARGED TO REVENUE -	7,42,17,000	—	15,000	—	-3,91,000	—	—

each of the PROVINCES of BRITISH INDIA and in ENGLAND for 1931-32—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.
1,29,29,000	1,71,65,000	39,47,000	66,08,000	33,73,000	30,000	52,35,09,000	25,94,79,000	18,15,000	73,48,03,000
—	—	—	—	—	—	2,00,000	—	—	2,00,000
—	—	—	—	—	—	34,73,70,000	6,94,64,000	4,86,000	41,73,20,000
—	—	—	—	—	—	3,60,29,000	4,88,58,000	3,42,000	8,52,29,000
—	—	—	—	—	—	38,33,99,000	11,83,22,000	8,28,000	50,25,49,000
—	—	—	—	—	—	43,85,000	29,07,000	20,000	73,12,000
—	—	—	—	—	—	4,60,02,000	4,96,000	3,000	4,65,01,000
—	—	—	—	—	—	18,98,000	—	—	18,98,000
—	—	—	—	—	—	43,56,84,000	12,17,25,000	8,51,000	55,82,60,000
—	—	—	—	—	—	9,75,000	40,000	—	10,15,000
1,29,29,000	1,71,65,000	39,47,000	66,08,000	33,78,000	30,000	96,03,68,000	38,12,44,000	26,66,000	1,34,42,78,000
—	—	—	—	—	—	—3,94,000	—	—	—3,94,000
—	—	—	—	—	—	5,63,11,000	2,70,00,000	1,89,000	8,35,00,000
—	—	—	—	—	—	15,000	—	—	15,000
—	—	—	—	—	—	29,20,000	46,000	—	29,66,000
—	—	—	—	—	—	54,42,000	3,55,000	—	57,97,000
—	—	—	—	—	—	83,62,000	4,01,000	—	87,63,000
—	—	—	—	—	—	36,35,000	1,17,000	—	37,52,000
—	—	4,000	—	—	—	—6,000	4,000	—	—2,000
—	—	—	—	—	—	1,000	—	—	1,000
—	—	—	—	—	—	10,95,000	1,27,000	—	12,22,000
—	—	—	—	—	—	38,26,000	—	—	38,26,000
—	—	—	—	—	—	10,00,000	—	—	10,00,000
—	—	4,000	—	—	—	7,38,45,000	2,76,49,000	1,89,000	10,16,83,000

REVISED ESTIMATE of the REVENUE of the Government of MADRAS
in India and in England for 1931-32.

HEADS OF REVENUE.				India.	England.	Total.
PRINCIPAL HEADS OF REVENUE.				Rs.	Rs.	Rs.
II.	Taxes on Income	-	-	3,00,000	—	3,00,000
V.	Land Revenue	-	-	7,53,87,500	—	7,53,87,500
VI.	Excise	-	-	4,05,55,400	—	4,05,55,400
VII.	Stamps	-	-	2,26,33,600	—	2,26,33,600
VIII.	Forest	-	-	44,58,700	—	44,58,700
IX.	Registration	-	-	29,33,000	—	29,33,000
Total				14,62,68,200	—	14,62,68,200
IRRIGATION, &c., WORKS.						
XIII.	Works for which Capital Accounts are kept	-	-	-48,48,600	—	-48,48,600
XIV.	Works for which no Capital Accounts are kept	-	-	2,68,200	—	2,68,200
Total				-45,80,400	—	-45,80,400
INTEREST RECEIPTS.						
XVI.	Interest	-	-	31,02,200	—	31,02,200
CIVIL ADMINISTRATION.						
XVII.	Administration of Justice	-	-	13,92,000	—	13,92,000
XVIII.	Jails and Convict Settlements	-	-	7,27,800	—	7,27,800
XIX.	Police	-	-	5,93,000	—	5,93,000
XX.	Ports and Pilotage	-	-	500	—	500
XXI.	Education	-	-	7,94,400	400	7,94,800
XXII.	Medical	-	-	8,57,400	—	8,57,400
XXIII.	Public Health	-	-	2,64,700	—	2,64,700
XXIV.	Agriculture	-	-	2,69,200	—	2,69,200
XXV.	Industries	-	-	5,54,500	—	5,54,500
XXVI.	Miscellaneous Departments	-	-	43,35,700	800	43,36,500
Total				97,89,200	1,200	97,90,400
CIVIL WORKS.						
XXX.	Civil Works	-	-	25,07,300	400	25,07,700
MISCELLANEOUS.						
XXXII.	Transfers from the Famine Relief Fund	-	-	300	—	300
XXXIII.	Receipts in aid of Superannuation	-	-	3,44,100	400	3,44,500
XXXIV.	Stationery and Printing	-	-	3,80,700	800	3,81,500
XXXV.	Miscellaneous	-	-	9,59,000	—	9,59,000
Total				16,84,100	1,200	16,85,300
Total Revenue				15,87,70,600	2,800	15,87,73,400

REVISED ESTIMATE of the EXPENDITURE of the Government of MADRAS
in India and in England for 1931-32.

HEADS OF EXPENDITURE.					India.	England.	Exchange.	Total.
DIRECT DEMANDS ON THE REVENUE.					Rs.	Rs.	Rs.	Rs.
5.	Land Revenue	-	-	-	25,67,800	47,800	400	26,16,000
6.	Excise	-	-	-	37,82,700	43,200	300	38,26,200
7.	Stamps	-	-	-	5,43,700	800	-	5,44,500
8.	Forest	-	-	-	36,85,600	1,78,600	1,300	38,65,500
9.	Registration	-	-	-	28,29,500	12,800	100	28,42,400
Total					1,34,09,300	2,83,200	2,100	1,36,94,600
FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE :								
8A.	Forest Capital Outlay	-	-	-	3,02,800	3,000	-	3,05,800
IRRIGATION, &c., REVENUE ACCOUNT.								
15.	Other Revenue Expenditure financed from ordinary Revenues	-	-	-	53,79,600	-	-	53,79,600
IRRIGATION, &c., CAPITAL ACCOUNT CHARGED TO REVENUE.								
16.	Construction of Irrigation, &c., Works	-	-	-	5,22,600	-	-	5,22,600
DEBT SERVICES.								
19.	Interest on Ordinary Debt	-	-	-	64,79,800	-	-	64,79,800
20.	Interest on other obligations	-	-	-	8,100	-	-	8,100
21.	Reduction or avoidance of Debt	-	-	-	30,36,000	-	-	30,36,000
Total					95,23,900	-	-	95,23,900
CIVIL ADMINISTRATION.								
22.	General Administration	-	-	-	2,68,67,800	5,77,400	4,100	2,74,49,300
24.	Administration of Justice	-	-	-	94,95,300	2,42,800	1,800	97,39,900
25.	Jails and Convict Settlements	-	-	-	24,97,100	34,600	300	25,32,000
26.	Police	-	-	-	1,69,59,100	3,20,000	2,300	1,72,81,400
27.	Ports and Pilotage	-	-	-	31,000	-	-	31,000
30.	Scientific Departments	-	-	-	2,20,900	19,400	200	2,40,500
31.	Education	-	-	-	2,41,19,700	2,01,600	1,500	2,43,22,800
32.	Medical	-	-	-	86,42,100	4,57,000	3,400	91,02,500
33.	Public Health	-	-	-	25,35,500	78,200	600	26,14,300
34.	Agriculture	-	-	-	40,47,000	1,03,200	800	41,51,000
35.	Industries	-	-	-	16,98,800	51,000	500	17,50,300
37.	Miscellaneous Departments	-	-	-	51,89,400	28,000	200	52,17,600
Total					10,23,03,700	21,13,200	15,700	10,44,32,600
CIVIL WORKS.								
41.	Civil Works	-	-	-	1,90,59,700	2,25,200	1,600	1,92,86,500
MISCELLANEOUS.								
43.	Famine	-	-	-	300	-	-	300
45.	Superannuation Allowances and Pensions	-	-	-	57,87,000	14,87,000	10,400	72,84,400
46.	Stationery and Printing	-	-	-	19,57,300	2,27,800	1,600	21,86,700
47.	Miscellaneous	-	-	-	4,22,600	200	-	4,22,800
Total					81,67,200	17,15,000	12,000	98,94,200
MISCELLANEOUS CAPITAL EXPENDITURE CHARGED TO REVENUE.								
45A.	Commuted value of Pensions financed from ordinary Revenue	-	-	-	8,07,000	-	-	8,07,000
Total Expenditure charged to Revenue					15,94,75,800	43,39,600	31,400	16,38,46,800
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.								
52A.	Capital outlay on Forests	-	-	-	9,400	-	-	9,400
55.	Construction of Irrigation, &c., Works	-	-	-	1,06,89,700	1,33,600	900	1,08,24,200
56c.	Capital outlay on Industrial Development	-	-	-	1,92,600	-	-	1,92,600
58.	Capital outlay on Hydro-Electric Schemes	-	-	-	34,49,000	31,80,000	22,400	66,51,400
60B.	Commuted value of Pensions	-	-	-	1,41,900	-	-	1,41,900
Total Capital Expenditure not charged to Revenue					1,41,98,800	33,13,600	23,300	1,75,35,700

REVISED ESTIMATE of the REVENUE of the Government of BOMBAY
in India and in England for 1931-32.

HEADS OF REVENUE.					India.	England.	Total.
PRINCIPAL HEADS OF REVENUE.					Rs.	Rs.	Rs.
III.	Salt	-	-	-	20,000	—	20,000
V.	Land Revenue	-	-	-	4,86,92,000	—	4,86,92,000
VI.	Excise	-	-	-	3,10,96,000	800	3,10,96,800
VII.	Stamps	-	-	-	1,47,70,000	—	1,47,70,000
VIII.	Forest	-	-	-	59,16,000	—	59,16,000
IX.	Registration	-	-	-	10,96,000	—	10,96,000
IXA.	Scheduled Taxes	-	-	-	21,55,000	—	21,55,000
Total					10,37,45,000	800	10,37,45,800
IRRIGATION, &c. WORKS.							
XIII.	Works for which Capital Accounts are kept	-	-	-	26,16,000	—	26,16,000
XIV.	Works for which no Capital Accounts are kept	-	-	-	15,22,000	—	15,22,000
Total					41,38,000	—	41,38,000
INTEREST RECEIPTS.							
XVI.	Interest	-	-	-	1,45,11,000	—	1,45,11,000
CIVIL ADMINISTRATION.							
XVII.	Administration of Justice	-	-	-	17,52,000	—	17,52,000
XVIII.	Jails and Convict Settlements	-	-	-	4,59,000	—	4,59,000
XIX.	Police	-	-	-	8,44,000	200	8,44,200
XXI.	Education	-	-	-	15,35,000	—	15,35,000
XXII.	Medical	-	-	-	13,93,000	—	13,93,000
XXIII.	Public Health	-	-	-	13,20,000	—	13,20,000
XXIV.	Agriculture	-	-	-	3,30,000	—	3,30,000
XXV.	Industries	-	-	-	4,000	—	4,000
XXVI.	Miscellaneous Departments	-	-	-	14,84,000	—	14,84,000
Total					91,21,000	200	91,21,200
CIVIL WORKS.							
XXX.	Civil Works	-	-	-	58,24,000	—	58,24,000
XXXI.	Bombay Development Scheme	-	-	-	29,69,000	—	29,69,000
Total					87,93,000	—	87,93,000
MISCELLANEOUS.							
XXXII.	Transfers from Famine Relief Fund	-	-	-	14,83,000	—	14,83,000
XXXIII.	Receipts in aid of Superannuation	-	-	-	13,42,000	6,000	13,48,000
XXXIV.	Stationery and Printing	-	-	-	3,80,000	1,000	3,81,000
XXXV.	Miscellaneous	-	-	-	4,06,000	—	4,06,000
Total					36,11,000	7,000	36,18,000
EXTRAORDINARY ITEMS.							
XL.	Extraordinary Receipts	-	-	-	8,77,000	—	8,77,000
Total Revenue					14,47,96,000	8,000	14,48,04,000

REVISED ESTIMATE of the EXPENDITURE of the Government of BOMBAY
in India and in England for 1931-32.

HEADS OF EXPENDITURE.				
	India.	England.	Exchange.	Total.
	Rs.	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE.				
5. Land Revenue	70,94,600	52,600	400	71,47,600
6. Excise	40,41,000	29,000	200	40,70,200
7. Stamps	2,42,000	—	—	2,42,000
8. Forest	40,30,000	1,32,800	900	41,63,700
9. Registration	6,23,600	16,300	100	6,40,000
9A. Scheduled Taxes	31,000	—	—	31,000
Total	1,60,62,200	2,30,700	1,600	1,62,94,500
FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.				
8A. Forest Capital Outlay	64,000	—	—	64,000
IRRIGATION, &c., REVENUE ACCOUNT.				
14. Works for which Capital Accounts are kept—				
Interest on Debt	59,54,000	—	—	59,54,000
15. Other Revenue Expenditure financed from ordinary Revenue	16,77,000	—	—	16,77,000
15(1). Other Revenue Expenditure financed from Famine Relief Fund	13,39,000	—	—	13,39,000
Total	89,70,000	—	—	89,70,000
DEBT SERVICES.				
19. Interest on Ordinary Debt	1,77,94,000	—	—	1,77,94,000
20. Interest on other obligations	3,17,000	—	—	3,17,000
21. Reduction or avoidance of Debt	15,33,000	—	—	15,33,000
Total	1,96,44,000	—	—	1,96,44,000
CIVIL ADMINISTRATION.				
22. General Administration	2,19,51,000	6,23,600	4,400	2,25,79,000
24. Administration of Justice	71,77,000	2,33,000	1,600	74,11,600
25. Jails and Convict Settlements	23,50,000	50,000	300	24,00,300
26. Police	1,84,56,800	4,26,600	3,000	1,88,86,400
27. Ports and Pilotage	10,000	—	—	10,000
30. Scientific Departments	94,000	—	—	94,000
31. Education	1,99,08,000	1,51,200	1,100	2,00,60,300
32. Medical	51,77,000	1,62,700	1,200	53,40,900
33. Public Health	24,63,000	84,100	600	25,47,700
34. Agriculture	29,60,000	65,500	400	30,25,900
35. Industries	1,26,000	4,300	—	1,30,300
37. Miscellaneous Departments	5,23,000	31,000	200	5,54,200
Total	8,11,95,800	18,32,000	12,800	8,30,40,600
CIVIL WORKS.				
41. Civil Works	1,18,87,900	2,55,700	1,800	1,21,45,400
42. Bombay Development Scheme	45,31,000	—	—	45,31,000
Total	1,64,18,900	2,55,700	1,800	1,66,76,400
MISCELLANEOUS.				
43. Famine	13,000	—	—	13,000
45. Superannuation Allowances and Pensions	71,55,000	17,96,800	12,700	89,64,500
46. Stationery and Printing	13,15,000	61,600	400	13,77,000
47. Miscellaneous	8,32,000	2,000	—	8,34,000
Total	93,15,000	18,60,400	13,100	1,11,88,500
Total Expenditure charged to Revenue	15,16,69,900	41,78,800	29,300	15,58,78,000
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.				
55. Construction of Irrigation, &c. Works	3,50,98,000	16,08,000	17,000	3,67,23,000
56A. Capital outlay on Improvement of Public Health	4,45,000	—	—	4,45,000
59. Bombay Development Scheme	—5,11,000	—	—	—5,11,000
60. Civil Works	9,98,000	—	—	9,98,000
60A. Other Provincial Works	—	—	—	—
60B. Commuted value of Pensions	10,21,000	—	—	10,21,000
Total Capital Expenditure not charged to Revenue	3,70,51,000	16,08,000	17,000	3,86,76,000

REVISED ESTIMATE of the REVENUE of the Government of BENGAL
in India and in England for 1931-32.

HEADS OF REVENUE.		India.	England.	Total.
PRINCIPAL HEADS OF REVENUE.		Rs.	Rs.	Rs.
III.	Salt - - - - -	3,53,000	—	3,53,000
V.	Land Revenue - - - - -	3,10,24,000	—	3,10,24,000
VI.	Excise - - - - -	1,58,00,000	—	1,58,00,000
VII.	Stamps - - - - -	2,77,00,000	—	2,77,00,000
VIII.	Forest - - - - -	16,25,000	—	16,25,000
IX.	Registration - - - - -	19,00,000	—	19,00,000
IXA.	Scheduled Taxes - - - - -	13,40,000	—	13,40,000
Total - - - - -		7,97,42,000	—	7,97,42,000
RAILWAYS.				
XII.	Subsidised Companies - - - - -	92,000	—	92,000
IRRIGATION, &c., WORKS.				
XIII.	Works for which Capital Accounts are kept - - - - -	-4,46,000	—	-4,46,000
XIV.	Works for which no Capital Accounts are kept - - - - -	2,42,000	—	2,42,000
Total - - - - -		-2,04,000	—	-2,04,000
INTEREST RECEIPTS.				
XVI.	Interest - - - - -	4,36,000	—	4,36,000
CIVIL ADMINISTRATION.				
XVII.	Administration of Justice - - - - -	10,59,000	—	10,59,000
XVIII.	Jails and Convict Settlements - - - - -	8,48,000	—	8,48,000
XIX.	Police - - - - -	13,32,000	—	13,32,000
XX.	Ports and Pilotage - - - - -	73,000	—	73,000
XXI.	Education - - - - -	13,52,000	—	13,52,000
XXII.	Medical - - - - -	10,54,000	—	10,54,000
XXIII.	Public Health - - - - -	1,69,000	—	1,69,000
XXIV.	Agriculture - - - - -	5,69,000	—	5,69,000
XXV.	Industries - - - - -	7,46,000	—	7,46,000
XXVI.	Miscellaneous Departments - - - - -	19,000	—	19,000
Total - - - - -		72,21,000	—	72,21,000
CIVIL WORKS.				
XXX.	Civil Works - - - - -	18,62,000	—	18,62,000
MISCELLANEOUS.				
XXXII.	Transfers from Famine Relief Fund - - - - -	1,12,000	—	1,12,000
XXXIII.	Receipts in aid of Superannuation - - - - -	1,53,000	—	1,53,000
XXXIV.	Stationery and Printing - - - - -	4,76,000	1,000	4,77,000
XXXV.	Miscellaneous - - - - -	6,64,000	4,000	6,68,000
Total - - - - -		14,05,000	5,000	14,10,000
EXTRAORDINARY ITEMS.				
XL.	Extraordinary Receipts - - - - -	1,80,000	—	1,80,000
Total Revenue - - - - -		9,07,34,000	5,000	9,07,39,000

REVISED ESTIMATE of the EXPENDITURE of the Government of BENGAL
in India and in England for 1931-32.

HEADS OF EXPENDITURE.		India.	England.	Total.
DIRECT DEMANDS ON THE REVENUE.		Rs.	Rs.	Rs.
5.	Land Revenue - - - - -	41,95,000	27,000	42,22,000
6.	Excise - - - - -	19,79,000	6,000	19,85,000
7.	Stamps - - - - -	4,43,000	—	4,43,000
8.	Forest - - - - -	15,44,000	90,000	16,34,000
9.	Registration - - - - -	19,20,000	—	19,20,000
9A.	Scheduled Taxes - - - - -	15,000	—	15,000
Total - - - - -		1,00,96,000	1,23,000	1,02,19,000
FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.				
8A.	Forest Capital Outlay - - - - -	1,73,000	—	1,73,000
IRRIGATION, &C., REVENUE ACCOUNT.				
14.	Works for which Capital Accounts are kept— Interest on Debt - - - - -	18,24,000	—	18,24,000
15.	Other Revenue Expenditure financed from ordinary Revenue - - - - -	11,34,000	58,000	11,92,000
Total - - - - -		29,58,000	58,000	30,16,000
IRRIGATION, &C., CAPITAL ACCOUNT CHARGED TO REVENUE.				
16.	Construction of Irrigation, &c., Works - - - - -	27,000	—	27,000
DEBT SERVICES.				
19.	Interest on Ordinary Debt - - - - -	—6,79,000	—	—6,79,000
20.	Interest on other obligations - - - - -	5,000	—	5,000
21.	Reduction or avoidance of Debt - - - - -	7,75,000	—	7,75,000
Total - - - - -		1,01,000	—	1,01,000
CIVIL ADMINISTRATION.				
22.	General Administration - - - - -	1,24,44,000	6,73,000	1,31,17,000
24.	Administration of Justice - - - - -	1,03,07,000	3,45,000	1,06,52,000
25.	Jails and Convict Settlements - - - - -	37,35,000	37,000	37,72,000
26.	Police - - - - -	2,22,90,000	4,17,000	2,27,07,000
27.	Ports and Pilotage - - - - -	4,91,000	2,000	4,93,000
30.	Scientific Departments - - - - -	34,000	—	34,000
31.	Education - - - - -	1,35,42,000	2,30,000	1,37,72,000
32.	Medical - - - - -	52,88,000	2,14,000	55,02,000
33.	Public Health - - - - -	40,23,000	28,000	40,51,000
34.	Agriculture - - - - -	25,33,000	74,000	26,07,000
35.	Industries - - - - -	12,02,000	44,000	12,46,000
37.	Miscellaneous Departments - - - - -	2,28,000	70,000	2,98,000
Total - - - - -		7,61,17,000	21,34,000	7,82,51,000
CIVIL WORKS.				
41.	Civil Works - - - - -	88,03,000	1,16,000	89,19,000
MISCELLANEOUS.				
43.	Famine - - - - -	2,75,000	—	2,75,000
45.	Superannuation Allowances and Pensions - - - - -	48,07,000	15,66,000	63,73,000
46.	Stationery and Printing - - - - -	22,05,000	9,000	22,14,000
47.	Miscellaneous - - - - -	9,77,000	2,000	9,79,000
Total - - - - -		82,64,000	15,77,000	98,41,000
MISCELLANEOUS CAPITAL EXPENDITURE CHARGED TO REVENUE.				
45A.	Commutation of Pensions financed from ordinary Revenue - - - - -	8,42,000	—	8,42,000
Total Expenditure charged to Revenue - - - - -		10,73,81,000	40,08,000	11,13,89,000
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.				
55.	Construction of Irrigation, &c., Works - - - - -	22,42,000	13,000	22,55,000
60.	Civil Works - - - - -	8,99,000	6,000	9,05,000
Total Capital Expenditure not charged to Revenue - - - - -		31,41,000	19,000	31,60,000

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 1931-32.

HEADS OF REVENUE.

PRINCIPAL HEADS OF REVENUE.					India.	England.	Total.
					Rs.	Rs.	Rs.
III.	Salt	-	-	-	5,600	—	5,600
V.	Land Revenue	-	-	-	5,92,77,500	—	5,92,77,500
VI.	Excise	-	-	-	98,46,500	—	98,46,500
VII.	Stamps	-	-	-	1,62,46,500	—	1,62,46,500
VIII.	Forest	-	-	-	45,43,600	—	45,43,600
IX.	Registration	-	-	-	10,90,000	—	10,90,000
Total					9,10,09,700	—	9,10,09,700
RAILWAYS.							
XII.	Subsidised Companies	-	-	-	87,000	—	87,000
IRRIGATION, &c., WORKS.							
XIII.	Works for which Capital Accounts are kept	-	-	-	97,12,400	—	97,12,400
XIV.	Works for which no Capital Accounts are kept	-	-	-	15,000	—	15,000
Total					97,27,400	—	97,27,400
INTEREST RECEIPTS.							
XVI.	Interest	-	-	-	15,49,000	—	15,49,000
CIVIL ADMINISTRATION.							
XVII.	Administration of Justice	-	-	-	12,69,900	—	12,69,900
XVIII.	Jails and Convict Settlements	-	-	-	7,17,500	—	7,17,500
XIX.	Police	-	-	-	1,78,200	—	1,78,200
XXI.	Education	-	-	-	11,14,000	—	11,14,000
XXII.	Medical	-	-	-	3,31,100	—	3,31,100
XXIII.	Public Health	-	-	-	1,43,500	—	1,43,500
XXIV.	Agriculture	-	-	-	5,17,700	—	5,17,700
XXV.	Industries	-	-	-	1,86,500	—	1,86,500
XXVI.	Miscellaneous Departments	-	-	-	61,100	—	61,100
Total					45,19,500	—	45,19,500
CIVIL WORKS.							
XXX.	Civil Works	-	-	-	6,89,400	—	6,89,400
MISCELLANEOUS.							
XXXIII.	Receipts in aid of Superannuation	-	-	-	1,97,500	—	1,97,500
XXXIV.	Stationery and Printing	-	-	-	5,04,600	—	5,04,600
XXXV.	Miscellaneous	-	-	-	9,05,300	—	9,05,300
Total					16,07,400	—	16,07,400
Total Revenue					10,91,89,400	—	10,91,89,400

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 1931-32.

HEADS OF EXPENDITURE.		India.	England.	Exchange.	Total.
		Rs.	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE.					
5.	Land Revenue	91,60,100	38,900	300	91,99,300
6.	Excise	12,24,500	—	—	12,24,500
7.	Stamps	3,01,100	—	—	3,01,100
8.	Forest	28,63,300	1,03,200	700	29,70,200
9.	Registration	4,71,300	—	—	4,71,300
Total		1,40,23,300	1,42,100	1,000	1,41,66,400
FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.					
8A.	Forest Capital Outlay	16,500	—	—	16,500
RAILWAYS.					
10.	Interest on Debt	7,800	—	—	7,800
11.	Subsidised Companies	200	—	—	200
Total		8,000	—	—	8,000
IRRIGATION &c., REVENUE ACCOUNT.					
14.	Works for which Capital Accounts are kept—				
	Interest on Debt	1,07,14,800	—	—	1,07,14,800
15.	Other Revenue Expenditure financed from ordinary Revenue	3,900	1,26,400	900	1,31,200
Total		1,07,18,700	1,26,400	900	1,08,46,000
IRRIGATION, &c., CAPITAL ACCOUNT CHARGED TO REVENUE.					
16.	Construction of Irrigation, &c. Works	1,06,700	—	—	1,06,700
DEBT SERVICES.					
19.	Interest on Ordinary Debt	49,86,200	—	—	49,86,200
21.	Reduction or avoidance of Debt	26,62,700	—	—	26,62,700
Total		76,48,900	—	—	76,48,900
CIVIL ADMINISTRATION.					
22.	General Administration	1,33,43,400	7,64,600	5,300	1,41,13,300
24.	Administration of Justice	73,65,700	2,56,800	1,800	76,24,300
25.	Jails and Convict Settlements	32,23,800	20,700	100	32,44,600
26.	Police	1,71,96,100	4,12,400	2,900	1,76,11,400
30.	Scientific Departments	25,000	—	—	25,000
31.	Education	1,96,66,100	2,33,900	1,600	1,99,01,600
32.	Medical	34,53,100	1,16,000	800	35,69,900
33.	Public Health	19,77,000	71,000	500	20,48,500
34.	Agriculture	32,03,700	1,37,100	1,000	33,41,800
35.	Industries	13,13,000	46,900	300	13,60,200
37.	Miscellaneous Departments	84,000	8,800	100	92,900
Total		7,08,50,900	20,68,200	14,400	7,29,33,500
CIVIL WORKS.					
41.	Civil Works	39,62,900	81,200	600	40,44,700
MISCELLANEOUS.					
43.	Famine	13,00,000	—	—	13,00,000
45.	Superannuation Allowances and Pensions	53,52,200	18,49,000	12,900	72,14,100
46.	Stationery and Printing	13,26,700	7,500	100	13,34,300
47.	Miscellaneous	7,13,100	600	—	7,13,700
Total		86,92,000	18,57,100	13,000	1,05,62,100
Total Expenditure charged to Revenue		11,60,27,900	42,75,000	29,900	12,03,32,800
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.					
55.	Construction of Irrigation Works	54,32,000	16,200	100	54,48,300
60.	Civil Works	41,76,000	—	—	41,76,000
60B.	Commuted value of Pensions	8,35,100	—	—	8,35,100
Total Capital Expenditure not charged to Revenue		1,04,43,100	16,200	100	1,04,59,400

REVISED ESTIMATE of the REVENUE of the Government of the PUNJAB
in India and in England for 1931-32.

HEADS OF REVENUE.				India.	England.	Total.
PRINCIPAL HEADS OF REVENUE.				Rs.	Rs.	Rs.
V.	Land Revenue	-	-	3,71,37,000	—	3,71,37,000
VI.	Excise	-	-	89,14,000	—	89,14,000
VII.	Stamps	-	-	1,11,33,000	—	1,11,33,000
VIII.	Forest	-	-	22,64,000	—	22,64,000
IX.	Registration	-	-	7,90,000	—	7,90,000
Total				6,02,38,000	—	6,02,38,000
IRRIGATION, &c., WORKS.						
XIII.	Works for which Capital Accounts are kept-	-	-	2,38,34,000	—	2,38,34,000
XIV.	Works for which no Capital Accounts are kept	-	-	2,70,000	—	2,70,000
Total				2,41,04,000	—	2,41,04,000
INTEREST RECEIPTS.						
XVI.	Interest	-	-	9,26,000	—	9,26,000
CIVIL ADMINISTRATION.						
XVII.	Administration of Justice	-	-	10,00,000	1,000	10,01,000
XVIII.	Jails and Convict Settlements	-	-	4,59,000	—	4,59,000
XIX.	Police	-	-	1,69,000	—	1,69,000
XXI.	Education	-	-	16,23,000	—	16,23,000
XXII.	Medical	-	-	10,34,000	—	10,34,000
XXIII.	Public Health	-	-	12,82,000	—	12,82,000
XXIV.	Agriculture	-	-	6,97,000	4,000	7,01,000
XXV.	Industries	-	-	1,32,000	—	1,32,000
XXVI.	Miscellaneous Departments	-	-	3,01,000	—	3,01,000
Total				66,97,000	5,000	67,02,000
CIVIL WORKS.						
XXX.	Civil Works	-	-	20,61,000	—	20,61,000
XXXA.	Hydro-Electric Scheme	-	-	-36,000	—	-36,000
Total				20,25,000	—	20,25,000
MISCELLANEOUS.						
XXXII.	Transfers from Famine Relief Fund	-	-	94,000	—	94,000
XXXIII.	Receipts in aid of Superannuation	-	-	1,83,000	1,57,000	3,40,000
XXXIV.	Stationery and Printing	-	-	2,89,000	1,000	2,90,000
XXXV.	Miscellaneous	-	-	23,84,000	—	23,84,000
Total				29,50,000	1,58,000	31,08,000
EXTRAORDINARY ITEMS.						
XL.	Extraordinary Receipts	-	-	29,00,000	—	29,00,000
XLA.	Transfer from the Revenue Reserve Fund	-	-	33,000	—	33,000
Total				29,33,000	—	29,33,000
Total Revenue				9,98,73,000	1,63,000	10,00,36,000

REVISED ESTIMATE of the EXPENDITURE of the Government of the PUNJAB
in India and in England for 1931-32.

HEADS OF EXPENDITURE.					India.	England.	Exchange.	Total.
DIRECT DEMANDS ON THE REVENUE.					Rs.	Rs.	Rs.	Rs.
5.	Land Revenue	-	-	-	37,69,000	50,000	—	38,19,000
6.	Excise	-	-	-	11,78,000	2,000	—	11,80,000
7.	Stamps	-	-	-	1,90,000	—	—	1,90,000
8.	Forest	-	-	-	21,49,000	86,000	1,000	22,36,000
9.	Registration	-	-	-	88,000	—	—	88,000
Total				-	73,74,000	1,38,000	1,000	75,13,000
IRRIGATION, &c., REVENUE ACCOUNT.								
14.	Works for which Capital Accounts are kept—	-	-	-	1,32,79,000	—	—	1,32,79,000
	Interest on Debt	-	-	-	—	—	—	—
15.	Other Revenue Expenditure financed from ordinary Revenue	-	-	-	10,39,000	5,22,000	4,000	15,65,000
Total				-	1,43,18,000	5,22,000	4,000	1,48,44,000
DEBT SERVICES.								
19.	Interest on Ordinary Debt	-	-	-	-17,74,000	—	—	-17,74,000
21.	Reduction or avoidance of Debt	-	-	-	10,34,000	—	—	10,34,000
Total				-	-7,40,000	—	—	-7,40,000
CIVIL ADMINISTRATION.								
22.	General Administration	-	-	-	1,04,94,000	5,15,000	4,000	1,10,13,000
24.	Administration of Justice	-	-	-	54,37,000	2,24,000	2,000	56,63,000
25.	Jails and Convict Settlements	-	-	-	33,33,000	30,000	—	33,63,000
26.	Police	-	-	-	1,21,95,000	2,76,000	2,000	1,24,73,000
30.	Scientific Departments	-	-	-	23,000	—	—	23,000
31.	Education	-	-	-	1,62,85,000	1,33,000	1,000	1,64,19,000
32.	Medical	-	-	-	44,77,000	1,95,000	1,000	46,73,000
33.	Public Health	-	-	-	13,84,000	65,000	1,000	14,50,000
34.	Agriculture	-	-	-	46,12,000	1,35,000	1,000	47,48,000
35.	Industries	-	-	-	10,45,000	23,000	—	10,68,000
37.	Miscellaneous Departments	-	-	-	1,15,000	10,000	—	1,25,000
Total				-	5,94,00,000	16,06,000	12,000	6,10,18,000
CIVIL WORKS.								
41.	Civil Works	-	-	-	1,04,62,000	1,20,000	1,000	1,05,83,000
41c.	Interest on Capital Outlay on Hydro-Electric Schemes	-	-	-	16,94,000	—	—	16,94,000
Total				-	1,21,56,000	1,20,000	1,000	1,22,77,000
MISCELLANEOUS.								
43.	Famine	-	-	-	2,94,000	—	—	2,94,000
45.	Superannuation Allowances and Pensions	-	-	-	39,77,000	15,65,000	11,000	55,53,000
46.	Stationery and Printing	-	-	-	10,45,000	18,000	—	10,63,000
47.	Miscellaneous	-	-	-	29,59,000	23,000	—	29,82,000
Total				-	82,75,000	16,06,000	11,000	98,92,000
Total Expenditure charged to Revenue				-	10,07,83,000	39,92,000	29,000	10,48,04,000
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.								
52A.	Capital Outlay on Forest	-	-	-	4,00,000	—	—	4,00,000
55.	Construction of Irrigation, &c., Works	-	-	-	46,56,000	—	—	46,56,000
63c.	Capital Outlay on Industrial Development	-	-	-	1,000	—	—	1,000
58.	Capital Outlay on Hydro-Electric Scheme	-	-	-	76,56,000	51,91,000	36,000	1,28,83,000
60.	Civil Works	-	-	-	3,55,000	—	—	3,55,000
60B.	Commuted value of Pensions	-	-	-	9,19,000	—	—	9,19,000
Total Capital Expenditure not charged to Revenue				-	1,39,87,000	51,91,000	36,000	1,92,14,000

REVISED ESTIMATE of the REVENUE of the Government of BURMA
in India and in England for 1931-32.

HEADS OF REVENUE.		India.	England.	Exchange.	Total.
PRINCIPAL HEADS OF REVENUE.		Rs.	Rs.	Rs.	Rs.
II.	Taxes on Income	8,50,000	—	—	8,50,000
V.	Land Revenue	6,49,21,000	—	—	6,49,21,000
VI.	Excise	77,04,000	—	—	77,04,000
VII.	Stamps	54,32,000	—	—	54,32,000
VIII.	Forest	1,17,74,800	3,200	—	1,17,78,000
IX.	Registration	6,70,000	—	—	6,70,000
IXA.	Scheduled Taxes	8,88,000	—	—	8,88,000
Total		9,22,39,800	3,200	—	9,22,43,000
IRRIGATION, &c., WORKS.					
XIII.	Works for which Capital Accounts are kept	25,94,000	—	—	25,94,000
XIV.	Works for which no Capital Accounts are kept	1,91,900	100	—	1,92,000
Total		27,85,900	100	—	27,86,000
INTEREST RECEIPTS.					
XVI.	Interest	8,99,000	—	—	8,99,000
CIVIL ADMINISTRATION.					
XVII.	Administration of Justice	9,30,000	—	—	9,30,000
XVIII.	Jails and Convict Settlements	8,35,000	—	—	8,35,000
XIX.	Police	9,86,000	—	—	9,86,000
XX.	Ports and Pilotage	1,33,000	—	—	1,33,000
XXI.	Education	6,00,000	—	—	6,00,000
XXII.	Medical	3,60,000	—	—	3,60,000
XXIII.	Public Health	2,80,000	—	—	2,80,000
XXIV.	Agriculture	1,04,000	—	—	1,04,000
XXV.	Industries	6,000	—	—	6,000
XXVI.	Miscellaneous Departments	6,70,000	—	—	6,70,000
Total		49,04,000	—	—	49,04,000
CIVIL WORKS.					
XXX.	Civil Works	13,90,000	—	—	13,90,000
MISCELLANEOUS.					
XXXIII.	Receipts in aid of Superannuation	1,56,900	20,800	300	1,78,000
XXXIV.	Stationery and Printing	4,14,600	400	—	4,15,000
XXXV.	Miscellaneous	4,08,000	—	—	4,08,000
Total		9,79,500	21,200	300	10,01,000
EXTRAORDINARY ITEMS.					
XI.	Extraordinary Receipts	—	—	—	—
Total Revenue		10,31,98,200	24,500	300	10,32,23,000

GOVERNMENT OF BURMA.

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REVISED ESTIMATE of the EXPENDITURE of the Government of BURMA
in India and in England for 1931-32.

HEADS OF EXPENDITURE.				India.	England.	Exchange.	Total.
DIRECT DEMANDS ON THE REVENUE.				Rs.	Rs.	Rs.	Rs.
5.	Land Revenue	-	-	67,04,000	37,700	300	67,42,000
6.	Excise	-	-	20,79,200	4,800	—	20,84,000
7.	Stamps	-	-	1,32,000	—	—	1,32,000
8.	Forest	-	-	-14,62,900	5,06,600	4,300	-9,52,000
9.	Registration	-	-	1,73,000	—	—	1,73,000
9A.	Scheduled Taxes	-	-	2,000	—	—	2,000
Total				76,27,300	5,49,100	4,600	81,81,000
FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.							
8A.	Forest Capital Outlay	-	-	-17,05,000	—	—	-17,05,000
IRRIGATION, &c., REVENUE ACCOUNT.							
14.	Works for which Capital Accounts are kept—						
	Interest on Debt	-	-	25,52,000	—	—	25,52,000
15.	Other Revenue Expenditure financed from ordinary Revenue	-	-	4,13,000	1,30,900	1,100	5,45,000
Total				29,65,000	1,30,900	1,100	30,97,000
IRRIGATION, &c., CAPITAL ACCOUNT CHARGED TO REVENUE.							
16.	Construction of Irrigation, &c., Works	-	-	11,64,000	—	—	11,64,000
DEBT SERVICES.							
19.	Interest on Ordinary Debt	-	-	-9,56,000	—	—	-9,56,000
20.	Interest on other obligations	-	-	91,000	—	—	91,000
21.	Reduction or avoidance of Debt	-	-	8,95,000	—	—	8,95,000
Total				30,000	—	—	30,000
CIVIL ADMINISTRATION.							
22.	General Administration	-	-	98,84,200	7,20,800	6,000	1,06,11,000
24.	Administration of Justice	-	-	62,30,200	1,90,900	1,900	64,23,000
25.	Jails and Convict Settlements	-	-	31,88,300	21,600	100	32,10,000
26.	Police	-	-	1,79,17,100	5,31,200	4,700	1,84,53,000
27.	Ports and Pilotage	-	-	-40,600	49,200	400	9,000
30.	Scientific Departments	-	-	58,400	1,600	—	60,000
31.	Education	-	-	1,17,71,900	2,47,900	2,200	1,20,22,000
32.	Medical	-	-	40,63,400	2,05,800	1,800	42,71,000
33.	Public Health	-	-	11,28,400	56,100	500	11,85,000
34.	Agriculture	-	-	20,68,200	1,10,800	1,000	21,80,000
35.	Industries	-	-	3,33,700	29,000	300	3,63,000
37.	Miscellaneous Departments	-	-	3,33,200	30,500	300	3,64,000
Total				5,69,36,400	21,95,400	19,200	5,91,51,000
CIVIL WORKS.							
41.	Civil Works	-	-	1,18,07,300	7,74,000	7,700	1,25,89,000
MISCELLANEOUS.							
43.	Famine Relief	-	-	9,00,000	—	—	9,00,000
45.	Superannuation Allowances and Pensions	-	-	37,21,500	16,58,400	15,100	53,95,000
46.	Stationery and Printing	-	-	10,96,200	89,000	800	11,86,000
47.	Miscellaneous	-	-	24,69,500	67,200	300	25,37,000
Total				81,87,200	18,14,600	16,200	1,00,18,000
EXTRAORDINARY ITEMS.							
52.	Extraordinary Payments	-	-	8,000	—	—	8,000
Total Expenditure charged to Revenue				8,70,20,200	54,64,000	48,800	9,25,33,000
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.							
52A.	Capital Outlay on Forests	-	-	93,29,000	—	—	93,29,000
55.	Construction of Irrigation, &c., Works	-	-	5,74,000	—	—	5,74,000
60.	Civil Works	-	-	5,64,000	—	—	5,64,000
60A.	Other Provincial Works	-	-	13,25,000	—	—	13,25,000
60B.	Commuted value of Pensions	-	-	5,69,000	—	—	5,69,000
Total Capital Expenditure not charged to Revenue				1,23,61,000	—	—	1,23,61,000

THE SHAN STATES FEDERATION.

REVISED ESTIMATE of the REVENUE of the SHAN STATES FEDERATION
in India and in England for 1931-32.

HEADS OF REVENUE.				India.	England.	Total.
PRINCIPAL HEADS OF REVENUE.				Rs.	Rs.	Rs.
V.	Land Revenue	-	-	3,00,000	—	3,00,000
VI.	Excise	-	-	58,000	—	58,000
VII.	Stamps	-	-	22,000	—	22,000
VIII.	Forest	-	-	8,00,000	—	8,00,000
IX.	Registration	-	-	1,000	—	1,000
			Total	11,81,000	—	11,81,000
INTEREST RECEIPTS.						
XVI.	Interest	-	-	1,000	—	1,000
CIVIL ADMINISTRATION.						
XVII.	Administration of Justice	-	-	10,000	—	10,000
XIX.	Police	-	-	17,000	—	17,000
XXI.	Education	-	-	12,000	—	12,000
XXII.	Medical	-	-	8,000	—	8,000
XXIV.	Agriculture	-	-	2,000	—	2,000
XXVI.	Miscellaneous Departments	-	-	14,000	—	14,000
			Total	63,000	—	63,000
CIVIL WORKS:						
XXX.	Civil Works	-	-	45,000	—	45,000
MISCELLANEOUS.						
XXXV.	Miscellaneous	-	-	22,50,000	—	22,50,000
			Total Revenue	35,40,000	—	35,40,000

THE SHAN STATES FEDERATION.

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REVISED ESTIMATE of the EXPENDITURE of the SHAN STATES FEDERATION
in India and in England for 1931-32.

HEADS OF EXPENDITURE.				
DIRECT DEMANDS ON THE REVENUE.				
	India.	England.	Exchange.	Total.
	Rs.	Rs.	Rs.	Rs.
5. Land Revenue	29,000	—	—	29,000
6. Excise	15,000	—	—	15,000
7. Stamps	1,000	—	—	1,000
8. Forest	3,83,900	16,000	100	4,00,000
9. Registration	1,000	—	—	1,000
Total	4,29,900	16,000	100	4,46,000
FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.				
8A. Forest Capital Outlay	6,000	—	—	6,000
IRRIGATION, &c., REVENUE ACCOUNT.				
15. Other Revenue Expenditure financed from ordinary Revenue	3,000	—	—	3,000
DEBT SERVICES.				
19. Interest on Ordinary Debt	79,000	—	—	79,000
CIVIL ADMINISTRATION.				
22. General Administration	5,89,800	30,000	200	6,20,000
24. Administration of Justice	19,000	—	—	19,000
25. Jails and Convict Settlements	23,000	—	—	23,000
26. Police	1,82,500	2,400	—	1,84,900
31. Education	5,04,000	4,000	—	5,08,000
32. Medical	2,50,000	—	—	2,50,000
33. Public Health	50,000	—	—	50,000
34. Agriculture	20,000	—	—	20,000
37. Miscellaneous Departments	2,000	—	—	2,000
Total	16,40,300	36,400	200	16,76,900
CIVIL WORKS.				
41. Civil Works	24,14,400	20,500	200	24,35,100
MISCELLANEOUS.				
45. Superannuation Allowances and Pensions	50,000	—	—	50,000
46. Stationery and Printing	21,000	—	—	21,000
47. Miscellaneous	2,30,000	—	—	2,30,000
Total	3,01,000	—	—	3,01,000
Total Expenditure charged to Revenue	48,73,600	72,900	500	49,47,000

REVISED ESTIMATE of the REVENUE of the Government of BIHAR AND
ORISSA in India and in England for 1931-32.

HEADS OF REVENUE.				India.	England.	Total.
PRINCIPAL HEADS OF REVENUE.				Rs.	Rs.	Rs.
II.	Taxes on Income	-	-	2,80,000	—	2,80,000
III.	Salt	-	-	4,02,000	—	4,02,000
V.	Land Revenue	-	-	1,77,70,000	—	1,77,70,000
VI.	Excise	-	-	1,20,00,000	—	1,20,00,000
VII.	Stamps	-	-	1,05,00,000	—	1,05,00,000
VIII.	Forest	-	-	6,13,000	—	6,13,000
IX.	Registration	-	-	13,00,000	—	13,00,000
Total				4,28,65,000	—	4,28,65,000
IRRIGATION, &c., WORKS.						
XIII.	Works for which Capital Accounts are kept	-	-	16,97,000	—	16,97,000
XIV.	Works for which no Capital Accounts are kept	-	-	1,07,000	—	1,07,000
Total				18,04,000	—	18,04,000
INTEREST RECEIPTS.						
XVI.	Interest	-	-	5,22,000	—	5,22,000
CIVIL ADMINISTRATION.						
XVII.	Administration of Justice	-	-	5,38,000	—	5,38,000
XVIII.	Jails and Convict Settlements	-	-	5,60,000	—	5,60,000
XIX.	Police	-	-	1,65,000	—	1,65,000
XXI.	Education	-	-	7,16,000	—	7,16,000
XXII.	Medical	-	-	2,59,000	—	2,59,000
XXIII.	Public Health	-	-	1,53,000	—	1,53,000
XXIV.	Agriculture	-	-	2,00,000	—	2,00,000
XXV.	Industries	-	-	92,000	—	92,000
XXVI.	Miscellaneous Departments	-	-	39,000	—	39,000
Total				27,22,000	—	27,22,000
CIVIL WORKS.						
XXX.	Civil Works	-	-	8,87,000	—	8,87,000
MISCELLANEOUS.						
XXXII.	Transfers from Famine Relief Fund	-	-	20,00,000	—	20,00,000
XXXIII.	Receipts in aid of Superannuation	-	-	1,16,000	—	1,16,000
XXXIV.	Stationery and Printing	-	-	2,36,000	—	2,36,000
XXXV.	Miscellaneous	-	-	3,67,000	—	3,67,000
Total				27,19,000	—	27,19,000
Total Revenue				5,15,19,000	—	5,15,19,000

REVISED ESTIMATE of the EXPENDITURE of the Government of BIHAR AND ORISSA in India and in England for 1931-32.

HEADS OF EXPENDITURE.				India.	England.	Total.
DIRECT DEMANDS ON THE REVENUE.				Rs.	Rs.	Rs.
5.	Land Revenue	-	-	22,24,000	36,000	22,60,000
6.	Excise	-	-	15,42,000	2,000	15,44,000
7.	Stamps	-	-	2,37,000	-	2,37,000
8.	Forest	-	-	7,23,000	43,000	7,66,000
9.	Registration	-	-	6,22,000	-	6,22,000
Total				53,48,000	81,000	54,29,000
FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.						
8A.	Forest Capital Outlay	-	-	69,000	-	69,000
IRRIGATION, &c., REVENUE ACCOUNT.						
14.	Works for which Capital Accounts are kept—					
	Interest on Debt	-	-	20,45,000	-	20,45,000
15.	Other Revenue Expenditure financed from ordinary Revenue	-	-	3,54,000	16,000	3,70,000
Total				23,99,000	16,000	24,15,000
IRRIGATION, &c., CAPITAL ACCOUNT CHARGED TO REVENUE.						
16.	Construction of Irrigation, &c., Works	-	-	1,000	-	1,000
DEBT SERVICES.						
19.	Interest on Ordinary Debt	-	-	59,000	-	59,000
20.	Interest on other obligations	-	-	85,000	-	85,000
21.	Reduction or avoidance of Debt	-	-	51,000	-	51,000
Total				1,95,000	-	1,95,000
CIVIL ADMINISTRATION.						
22.	General Administration	-	-	67,24,000	3,90,000	71,14,000
24.	Administration of Justice	-	-	38,43,000	1,75,000	40,18,000
25.	Jails and Convict Settlements	-	-	17,71,000	15,000	17,86,000
26.	Police	-	-	82,31,000	2,36,000	84,67,000
30.	Scientific Departments	-	-	39,000	-	39,000
31.	Education	-	-	85,27,000	1,68,000	86,95,000
32.	Medical	-	-	25,86,000	1,30,000	27,16,000
33.	Public Health	-	-	10,00,000	24,000	10,24,000
34.	Agriculture	-	-	14,08,000	49,000	14,57,000
35.	Industries	-	-	7,39,000	87,000	8,26,000
37.	Miscellaneous Departments	-	-	80,000	4,000	84,000
Total				3,49,48,000	12,78,000	3,62,26,000
CIVIL WORKS.						
41.	Civil Works	-	-	60,04,000	1,01,000	61,05,000
MISCELLANEOUS.						
43.	Famine	-	-	5,000	-	5,000
45.	Superannuation Allowances and Pensions	-	-	23,33,000	8,28,000	31,61,000
46.	Stationery and Printing	-	-	8,34,000	56,000	8,90,000
47.	Miscellaneous	-	-	1,73,000	-	1,73,000
Total				33,45,000	8,84,000	42,29,000
MISCELLANEOUS CAPITAL EXPENDITURE CHARGED TO REVENUE.						
45A.	Commuted value of Pensions financed from ordinary Revenue	-	-	3,55,000	-	3,55,000
Total Expenditure charged to Revenue				5,26,64,000	23,60,000	5,50,24,000
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.						
60B.	Commuted value of Pensions	-	-	-14,000	-	-14,000

NOTE.—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 1931-32.

HEADS OF REVENUE.				India.	England.	Total.
PRINCIPAL HEADS OF REVENUE.				Rs.	Rs.	Rs.
II.	Taxes on Income	-	-	1,00,000	—	1,00,000
V.	Land Revenue	-	-	2,07,13,000	—	2,07,13,000
VI.	Excise	-	-	67,00,000	—	67,00,000
VII.	Stamps	-	-	55,50,000	—	55,50,000
VIII.	Forest	-	-	47,64,000	—	47,64,000
IX.	Registration	-	-	4,55,000	—	4,55,000
	Total	-	-	3,82,82,000	—	3,82,82,000
IRRIGATION, &c., WORKS.						
XIII.	Works for which Capital Accounts are kept	-	-	-3,10,000	—	-3,10,000
XIV.	Works for which no Capital Accounts are kept	-	-	1,37,000	—	1,37,000
	Total	-	-	-1,73,000	—	-1,73,000
INTEREST RECEIPTS.						
XVI.	Interest	-	-	4,42,000	—	4,42,000
CIVIL ADMINISTRATION.						
XVII.	Administration of Justice	-	-	4,94,000	—	4,94,000
XVIII.	Jails and Convict Settlements	-	-	2,05,000	—	2,05,000
XIX.	Police	-	-	90,000	—	90,000
XXI.	Education	-	-	6,50,000	—	6,50,000
XXII.	Medical	-	-	72,000	—	72,000
XXIII.	Public Health	-	-	70,000	—	70,000
XXIV.	Agriculture	-	-	3,00,000	—	3,00,000
XXV.	Industries	-	-	30,000	—	30,000
XXVI.	Miscellaneous Departments	-	-	5,36,000	—	5,36,000
	Total	-	-	24,47,000	—	24,47,000
CIVIL WORKS.						
XXX.	Civil Works	-	-	5,85,000	—	5,85,000
MISCELLANEOUS.						
XXXII.	Transfers from Famine Relief Fund	-	-	20,000	—	20,000
XXXIII.	Receipts in aid of Superannuation	-	-	65,000	27,000	92,000
XXXIV.	Stationery and Printing	-	-	65,000	—	65,000
XXXV.	Miscellaneous	-	-	4,16,000	—	4,16,000
	Total	-	-	5,66,000	27,000	5,93,000
EXTRAORDINARY ITEMS.						
XL.	Extraordinary Receipts	-	-	45,000	—	45,000
	Total Revenue	-	-	4,21,94,000	27,000	4,22,21,000

REVISED ESTIMATE of the EXPENDITURE of the Government of the CENTRAL PROVINCES AND BERAR in India and in England for 1931-32.

HEADS OF EXPENDITURE.					India.	England.	Exchange.	Total.
DIRECT DEMANDS ON THE REVENUE.					Rs.	Rs.	Rs.	Rs.
5.	Land Revenue	-	-	-	23,08,000	7,300	100	23,15,400
6.	Excise	-	-	-	9,52,400	5,500	—	9,57,900
7.	Stamps	-	-	-	1,24,000	—	—	1,24,000
8.	Forest	-	-	-	35,70,000	1,13,800	800	36,84,600
9.	Registration	-	-	-	1,97,000	—	—	1,97,000
Total					71,51,400	1,26,600	900	72,78,900
FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.								
8A.	Forest Capital Outlay	-	-	-	38,000	—	—	38,000
IRRIGATION, &C., REVENUE ACCOUNT.								
14.	Works for which Capital Accounts are kept—							
	Interest on Debt	-	-	-	29,93,000	—	—	29,93,000
15.	Other Revenue Expenditure financed from ordinary Revenue	-	-	-	1,04,200	75,300	500	1,80,000
Total					30,97,200	75,300	500	31,73,000
IRRIGATION, &C., CAPITAL ACCOUNTS CHARGED TO REVENUE.								
16B.	Construction of Irrigation, &c., Works financed from ordinary Revenue	-	-	-	28,000	—	—	28,000
DEBT SERVICES.								
19.	Interest on Ordinary Debt	-	-	-	—58,000	—	—	—58,000
20.	Interest on other obligations	-	-	-	58,000	—	—	58,000
21.	Reduction or avoidance of Debt	-	-	-	2,95,000	—	—	2,95,000
Total					2,95,000	—	—	2,95,000
CIVIL ADMINISTRATION.								
22.	General Administration	-	-	-	65,00,900	3,27,800	2,200	68,30,900
24.	Administration of Justice	-	-	-	29,07,000	1,04,400	700	30,12,100
25.	Jails and Convict Settlements	-	-	-	8,59,000	17,400	100	8,76,500
26.	Police	-	-	-	59,41,800	1,68,700	1,100	61,11,600
30.	Scientific Departments	-	-	-	14,000	—	—	14,000
31.	Education	-	-	-	50,98,000	94,600	700	51,93,300
32.	Medical	-	-	-	13,31,000	50,600	400	13,82,000
33.	Public Health	-	-	-	4,21,000	—	—	4,21,000
34.	Agriculture	-	-	-	16,42,700	43,700	300	16,86,700
35.	Industries	-	-	-	2,48,000	6,100	—	2,54,100
37.	Miscellaneous Departments	-	-	-	1,76,000	14,400	100	1,90,500
Total					2,51,39,400	8,27,700	5,600	2,59,72,700
CIVIL WORKS.								
41.	Civil Works	-	-	-	52,35,000	95,000	700	53,30,700
MISCELLANEOUS.								
43.	Famine	-	-	-	20,000	—	—	20,000
45.	Superannuation Allowances and Pensions	-	-	-	22,54,000	8,53,000	5,700	31,12,700
46.	Stationery and Printing	-	-	-	5,43,000	8,800	100	5,51,900
47.	Miscellaneous	-	-	-	6,73,000	100	—	6,73,100
Total					34,90,000	8,61,900	5,800	43,57,700
Total Expenditure charged to Revenue					4,44,74,000	19,86,500	13,500	4,64,74,000
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.								
52A.	Forests Capital Outlay	-	-	-	39,000	—	—	39,000
55.	Construction of Irrigation, &c. Works	-	-	-	12,18,000	—	—	12,18,000
60.	Civil Works	-	-	-	7,46,000	—	—	7,46,000
60B.	Commuted value of Pensions	-	-	-	8,62,000	—	—	8,62,000
Total Capital Expenditure not charged to Revenue					28,65,000	—	—	28,65,000

REVISED ESTIMATE of the REVENUE of the Government of ASSAM in
India and in England for 1931-32.

HEADS OF REVENUE.					India.	England.	Total.
PRINCIPAL HEADS OF REVENUE.					Rs.	Rs.	Rs.
II.	Taxes on Income	-	-	-	3,00,000	—	3,00,000
III.	Salt	-	-	-	42,000	—	42,000
V.	Land Revenue	-	-	-	1,18,10,000	—	1,18,10,000
VI.	Excise	-	-	-	47,00,000	—	47,00,000
VII.	Stamps	-	-	-	18,50,000	—	18,50,000
VIII.	Forest	-	-	-	20,54,000	—	20,54,000
IX.	Registration	-	-	-	2,04,000	—	2,04,000
	Total	-	-	-	2,09,60,000	—	2,09,60,000
INTEREST RECEIPTS.							
XVI.	Interest	-	-	-	91,000	—	91,000
CIVIL ADMINISTRATION.							
XVII.	Administration of Justice	-	-	-	1,90,000	—	1,90,000
XVIII.	Jails and Convict Settlements	-	-	-	63,000	—	63,000
XIX.	Police	-	-	-	2,40,000	—	2,40,000
XXI.	Education	-	-	-	3,00,000	—	3,00,000
XXII.	Medical	-	-	-	1,94,000	—	1,94,000
XXIII.	Public Health	-	-	-	93,000	—	93,000
XXIV.	Agriculture	-	-	-	1,33,000	—	1,33,000
XXV.	Industries	-	-	-	6,000	—	6,000
XXVI.	Miscellaneous Departments	-	-	-	47,000	—	47,000
	Total	-	-	-	12,66,000	—	12,66,000
CIVIL WORKS.							
XXX.	Civil Works	-	-	-	7,83,000	—	7,83,000
MISCELLANEOUS.							
XXXIII.	Receipts in aid of Superannuation	-	-	-	8,000	2,000	10,000
XXXIV.	Stationery and Printing	-	-	-	43,000	—	43,000
XXXV.	Miscellaneous	-	-	-	1,09,000	1,000	1,10,000
	Total	-	-	-	1,60,000	3,000	1,63,000
	Total Revenue	-	-	-	2,32,60,000	3,000	2,32,63,000

GOVERNMENT OF ASSAM.

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REVISED ESTIMATE of the EXPENDITURE of the Government of ASSAM
in India and in England for 1931-32.

HEADS OF EXPENDITURE.					India.	England.	Exchange.	Total.
DIRECT DEMANDS ON THE REVENUE.					Rs.	Rs.	Rs.	Rs.
5.	Land Revenue	-	-	-	20,50,000	3,000	—	20,53,000
6.	Excise	-	-	-	6,09,000	5,000	—	6,14,000
7.	Stamps	-	-	-	52,000	—	—	52,000
8.	Forest	-	-	-	16,08,000	75,000	1,000	16,84,000
9.	Registration	-	-	-	1,65,000	—	—	1,65,000
Total					44,84,000	83,000	1,000	45,68,000
FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.								
8A.	Forest Capital Outlay	-	-	-	68,000	—	—	68,000
RAILWAY REVENUE ACCOUNT.								
10.	State Railways	-	-	-	50,000	—	—	50,000
12.	Miscellaneous Railway Expenditure	-	-	-	2,000	—	—	2,000
Total					52,000	—	—	52,000
IRRIGATION, &c., REVENUE ACCOUNT.								
15B.	Navigation, &c., Works	-	-	-	78,000	—	—	78,000
DEBT SERVICES.								
19.	Interest on Ordinary Debt	-	-	-	2,04,000	—	—	2,04,000
21.	Appropriation for reduction or avoidance of Debt	-	-	-	35,000	—	—	35,000
Total					2,39,000	—	—	2,39,000
CIVIL ADMINISTRATION.								
22.	General Administration	-	-	-	26,25,000	2,43,000	3,000	28,71,000
24.	Administration of Justice	-	-	-	11,47,000	24,000	1,000	11,72,000
25.	Jails and Convict Settlements	-	-	-	5,14,000	—	—	5,14,000
26.	Police	-	-	-	29,18,000	80,000	1,000	29,99,000
27.	Ports and Pilotage	-	-	-	27,000	—	—	27,000
30.	Scientific Departments	-	-	-	11,000	—	—	11,000
31.	Education	-	-	-	32,41,000	34,000	1,000	32,76,000
32.	Medical	-	-	-	12,52,000	46,000	1,000	12,99,000
33.	Public Health	-	-	-	6,85,000	18,000	—	7,03,000
34.	Agriculture	-	-	-	8,27,000	10,000	—	8,37,000
35.	Industries	-	-	-	1,93,000	4,000	—	1,97,000
37.	Miscellaneous Departments	-	-	-	49,000	5,000	—	54,000
Total					1,34,89,000	4,64,000	7,000	1,39,60,000
CIVIL WORKS.								
41.	Civil Works	-	-	-	45,45,000	80,000	1,000	46,26,000
MISCELLANEOUS.								
43.	Famine	-	-	-	30,000	—	—	30,000
45.	Superannuation Allowances and Pensions	-	-	-	8,67,000	4,11,000	3,000	12,81,000
46.	Stationery and Printing	-	-	-	3,46,000	—	—	3,46,000
47.	Miscellaneous	-	-	-	4,35,000	—	—	4,35,000
Total					16,78,000	4,11,000	3,000	20,92,000
Total Expenditure charged to Revenue					2,46,33,000	10,38,000	12,000	2,56,83,000
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.								
52A.	Capital outlay on Forests	-	-	-	3,000	—	—	3,000
60.	Civil Works	-	-	-	26,76,000	—	—	26,76,000
60B.	Commuted value of Pensions	-	-	-	3,39,000	—	—	3,39,000
Total Capital Expenditure not charged to Revenue					30,18,000	—	—	30,18,000

REVISED ESTIMATE of the REVENUE of the Government of Coorg
in India and in England for 1931-32.

HEADS OF REVENUE.				India.	England.	Total.
PRINCIPAL HEADS OF REVENUE.				Rs.	Rs.	Rs.
V.	Land Revenue	-	-	3,76,800	—	3,76,800
VI.	Excise	-	-	2,61,000	—	2,61,000
VII.	Stamps	-	-	90,000	—	90,000
VIII.	Forest	-	-	4,64,500	—	4,64,500
IX.	Registration	-	-	5,300	—	5,300
Total				11,97,600	—	11,97,600
CIVIL ADMINISTRATION.						
XVII.	Administration of Justice	-	-	5,100	—	5,100
XVIII.	Jails and Convict Settlements	-	-	200	—	200
XIX.	Police	-	-	200	—	200
XXI.	Education	-	-	14,100	—	14,100
XXII.	Medical	-	-	8,500	—	8,500
XXIII.	Public Health	-	-	100	—	100
XXIV.	Agriculture	-	-	300	—	300
XXVI.	Miscellaneous Departments	-	-	37,600	—	37,600
Total				66,100	—	66,100
CIVIL WORKS.						
XXX.	Civil Works	-	-	19,200	—	19,200
MISCELLANEOUS.						
XXXIII.	Receipts in aid of Superannuation	-	-	300	—	300
XXXIV.	Stationery and Printing	-	-	900	—	900
XXXV.	Miscellaneous	-	-	900	—	900
Total				2,100	—	2,100
Total Revenue				12,85,000	—	12,85,000

REVISED ESTIMATE of the EXPENDITURE of the Government of COORG
in India and in England for 1931-32.

HEADS OF EXPENDITURE.					India.	England.	Exchange,	Total.
DIRECT DEMANDS ON THE REVENUE.					Rs.	Rs.	Rs.	Rs.
5.	Land Revenue	-	-	-	82,500	—	—	82,500
6.	Excise	-	-	-	11,000	—	—	11,000
7.	Stamps	-	-	-	1,700	—	—	1,700
8.	Forest	-	-	-	2,45,200	15,300	—	2,60,500
9.	Registration	-	-	-	2,100	—	—	2,100
Total					3,42,500	15,300	—	3,57,800
FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.								
8A.	Forest Capital Outlay	-	-	-	9,700	—	—	9,700
IRRIGATION, &c., REVENUE ACCOUNT.								
15.	Irrigation Works	-	-	-	7,200	—	—	7,200
DEBT SERVICES.								
19.	Interest on Ordinary Debt	-	-	-	-16,300	—	—	-16,300
CIVIL ADMINISTRATION.								
22.	General Administration	-	-	-	1,24,500	24,700	200	1,49,400
24.	Administration of Justice	-	-	-	54,200	—	—	54,200
25.	Jails and Convict Settlements	-	-	-	10,000	—	—	10,000
26.	Police	-	-	-	97,500	—	—	97,500
31.	Education	-	-	-	1,58,500	1,100	—	1,59,600
32.	Medical	-	-	-	92,900	4,800	—	97,700
33.	Public Health	-	-	-	12,700	—	—	12,700
34.	Agriculture	-	-	-	29,600	—	—	29,600
37.	Miscellaneous Departments	-	-	-	2,200	—	—	2,200
Total					5,82,100	30,600	200	6,12,900
CIVIL WORKS.								
41.	Civil Works	-	-	-	2,77,400	11,200	100	2,88,700
MISCELLANEOUS.								
45.	Superannuation Allowances and Pensions	-	-	-	46,500	18,000	100	64,600
46.	Stationery and Printing	-	-	-	18,100	—	—	18,100
47.	Miscellaneous	-	-	-	16,300	—	—	16,300
Total					80,900	18,000	100	99,000
MISCELLANEOUS CAPITAL EXPENDITURE CHARGED TO REVENUE.								
45A.	Commuted value of Pensions financed from ordinary Revenue	-	-	-	15,000	—	—	15,000
Total Expenditure charged to Revenue					12,98,500	75,100	400	13,74,000