

EAST INDIA (ESTIMATE).

ESTIMATE

OF

REVENUE AND EXPENDITURE

OF THE

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

For the Year 1921-22.

India Office,  
29 May 1922.

F. W. DUKE,  
Under Secretary of State.



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## GOVERNMENT OF INDIA.

## No. 1.—ACCOUNT showing the ESTIMATED REVENUE of the CENTRAL GOVERNMENT

Heads of Revenue.	India.	Baluchistan.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I. Customs	1,54,000	—	—	2,05,48,000	14,03,43,000	14,90,95,000	6,30,000
II. Taxes on Income	94,96,000	46,000	6,12,000	1,37,89,000	7,02,50,000	5,52,00,000	88,17,000
III. Salt	1,76,52,000	1,000	—	1,44,48,000	1,27,00,000	1,58,90,000	—
IV. Opium	19,000	7,000	80,000	9,00,000	11,17,000	2,35,82,000	7,79,000
V. Land Revenue	11,55,000	9,0,000	16,07,000	—	—	—	—
VI. Excise	38,59,000	7,5,000	9,26,000	—	—	—	—
VII. Stamps	12,89,000	1,6,000	9,82,000	—	—	—	—
VIII. Forest	9,54,000	19,000	4,00,000	—	—	—	—
IX. Registration	83,000	8,000	81,000	—	—	—	—
X. Tributes from Indian States.	20,65,000	—	—	44,97,000	14,30,000	68,000	3,50,000
XI. State Railways— Gross Receipts	81,77,41,000	—	—	—	—	—	—
Deduct—Working Expenses	65,88,80,000	—	—	—	—	—	—
Surplus profit paid to Companies.	1,04,09,000	—	—	—	—	—	—
XII. Subsidised Companies	10,12,000	—	—	—	—	—	—
XIII. Irrigation Works for which Capital Accounts are kept.							
Direct Receipts—							
Productive	—	—	17,75,000	—	—	—	—
Unproductive	—	67,000	—	—	—	—	23,000
Portion of Land Revenue due to Irrigation.	—	—	1,27,000	—	—	—	—
Deduct—Working Expenses	—	44,000	10,91,000	—	—	—	1,13,000
XIV. Irrigation Works for which no Capital Accounts are kept.	4,000	—	—	—	—	—	—
XV. Posts and Telegraphs— Gross Receipts	9,12,92,000	—	—	—	—	—	—
Deduct—Working Expenses	8,72,94,000	—	—	—	—	—	—
XVI. Interest	45,23,000	14,000	32,000	8,24,000	14,15,000	12,24,000	—
XVII. Administration of Justice.	57,000	58,000	2,27,000	—	—	—	—
XVIII. Jails and Convict Settlements.	9,56,000	1,000	50,000	—	—	—	—
XIX. Police	14,59,000	46,000	17,000	—	—	—	—
XX. Ports and Pilotage	—	—	—	—	2,00,000	14,00,000	—
XXI. Education	62,000	26,000	27,000	—	—	—	—
XXII. Medical	47,000	6,000	1,000	—	—	—	—
XXIII. Public Health	3,07,000	—	—	—	—	—	—
XXIV. Agriculture	5,02,000	14,000	11,000	—	—	—	—
XXV. Industries	1,50,000	—	—	—	—	—	—
XXVI. Miscellaneous Departments.	6,20,000	—	—	37,000	50,000	1,02,000	23,000
XXVII. Currency	4,04,38,000	3,000	7,000	24,000	54,000	10,000	15,000
XXVIII. Mint	2,55,000	—	—	—	11,66,000	—	—
XXIX. Exchange	—	—	—	—	—	—	—
XXX. Civil Works	1,35,000	52,000	2,06,000	21,000	44,000	1,47,000	55,000
XXXI. Receipts in aid of Superannuation.	7,70,000	9,000	25,000	1,33,000	1,69,000	2,44,000	1,77,000
XXXIV. Stationery	6,22,000	—	21,000	17,000	4,000	—	61,000
XXXV. Miscellaneous	5,47,41,000	4,000	1,66,000	2,98,000	3,15,000	14,80,000	2,44,000
XXXVI. Army	4,40,57,000	—	—	—	—	—	—
XXXVII. Marine	46,67,000	—	—	—	—	—	—
XXXVIII. Military	15,30,000	—	—	—	—	—	—
XXXIX. Contributions, &c.	—	—	—	—	—	—	—
XL. Miscellaneous adjustments between Provincial and Central Governments.	—	—	—	3,83,81,000 18,10,000	1,39,42,000 5,000	1,55,05,000 9,000	2,58,76,000 2,000
TOTAL	34,61,03,000	21,93,000	62,89,000	9,57,27,000	24,32,04,000	26,39,56,000	3,69,39,000

GOVERNMENT OF INDIA.

in each of the PROVINCES of BRITISH INDIA and in ENGLAND for 1921-22.

Panjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	Total.	England.*	Grand Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
5,000	3,41,13,000	1,000	9,00,000	2,25,000	34,60,14,000	—	34,60,14,000
39,04,000	1,15,69,000	30,21,000	41,61,000	5,48,000	18,14,13,000	—	18,14,13,000
—	34,70,000	1,000	—	—	6,41,62,000	—	6,41,62,000
9,25,000	6,60,000	7,58,000	6,54,000	8,43,000	3,03,24,000	—	3,03,24,000
—	—	—	—	—	36,66,000	—	36,66,000
—	—	—	—	—	55,81,000	—	55,81,000
—	—	—	—	—	24,27,000	—	24,27,000
—	—	—	—	—	13,73,000	—	13,73,000
1,44,000	3,000	86,000	1,79,000	5,000	1,72,000	—	1,72,000
—	—	—	—	—	88,27,000	—	88,27,000
—	—	—	—	—	81,77,44,000	4,86,000	81,82,30,000
—	—	—	—	—	65,88,80,000	—	65,88,80,000
—	—	—	—	—	1,04,09,000	—	1,04,09,000
—	—	—	—	—	10,12,000	14,24,000	24,36,000
—	—	—	—	—	17,75,000	—	17,75,000
—	—	—	—	—	90,000	—	90,000
—	—	—	—	—	1,27,000	—	1,27,000
—	—	—	—	—	12,48,000	33,000	12,81,000
—	—	—	—	—	4,000	—	4,000
—	—	—	—	—	9,12,92,000	12,000	9,13,04,000
—	—	—	—	—	8,72,94,600	2,43,000	8,75,37,000
—	—	—	—	—	80,42,000	24,24,000	1,04,66,000
—	—	—	—	—	3,42,000	—	3,42,000
—	—	—	—	—	10,07,000	—	10,07,000
—	—	—	—	—	15,22,000	—	15,22,000
—	—	—	—	—	22,87,000	—	22,87,000
—	6,87,000	—	—	—	1,15,000	—	1,15,000
—	—	—	—	—	54,000	2,000	56,000
—	—	—	—	—	3,07,000	—	3,07,000
—	—	—	—	—	5,27,000	—	5,27,000
—	—	—	—	—	1,50,000	—	1,50,000
10,000	16,000	2,000	2,000	39,000	9,01,000	—	9,01,000
36,000	38,000	3,000	2,000	3,000	4,06,33,000	—	4,06,33,000
—	—	—	—	—	14,21,000	2,000	14,23,000
—	—	—	—	—	—	—	—
3,82,000	10,000	24,000	69,000	1,000	11,46,000	—	11,46,000
1,25,000	1,19,000	75,000	1,16,000	42,000	20,04,000	3,93,000	23,97,000
—	—	—	—	—	—	—	—
1,90,000	1,000	—	—	—	9,16,000	17,000	9,33,000
2,27,000	6,82,000	4,53,000	1,20,000	53,000	5,87,83,000	64,18,000	6,52,01,000
—	—	—	—	—	4,40,57,000	2,21,31,000	6,61,88,000
—	—	—	—	—	46,67,000	—	46,67,000
—	—	—	—	—	15,30,000	—	15,30,000
1,93,19,000	90,01,000	9,98,000	31,55,000	19,09,000	12,80,86,000	—	12,80,86,000
—	—	4,000	—	—	18,30,000	—	18,30,000
2,52,67,000	6,03,69,000	54,26,000	93,58,000	36,68,000	1,09,84,99,000	3,30,33,000	1,13,15,32,000

\* In this return the revenue and expenditure in England are brought to account at the rate of exchange of Rs. 10 = £. Adjustments in respect of the divergence of this rate from the market rate have been made in the Indian figures against the appropriate heads in the case of commercial services, and under the head of "Exchange" in the case of non-commercial services.

## GOVERNMENT OF INDIA.

## No. 2.—ACCOUNT showing the ESTIMATED EXPENDITURE of the CENTRAL

Heads of Expenditure.	India.	Baluchistan.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Customs - - -	—	—	1,000	10,13,000	26,88,000	19,50,000	—
2. Taxes on Income - - -	43,000	—	21,000	3,30,000	4,76,000	2,92,000	3,60,000
3. Salt - - -	82,35,000	—	—	29,33,000	42,15,000	3,20,000	—
4. Opium - - -	23,000	—	—	—	46,000	43,000	1,85,64,000
5. Land Revenue - - -	6,60,000	3,38,000	4,85,000	—	—	—	—
6. Excise - - -	1,89,000	18,000	41,000	—	—	—	—
7. Stamps - - -	—29,20,000	2,000	32,000	—	—	—	—
8. Forests - - -	29,52,000	50,000	6,77,000	—	—	—	—
9. Registration - - -	20,000	3,000	24,000	—	—	—	—
10. State Railways:—							
Interest on Debt - - -	11,07,12,000	—	—	—	—	—	—
Interest on Capital contributed by Companies.	1,16,49,000	—	—	—	—	—	—
Annuities, purchase of Railways.	1,70,29,000	—	—	—	—	—	—
Sinking Fund - - -	14,51,000	—	—	—	—	—	—
11. Subsidised Companies - - -	7,41,000	—	—	—	—	—	—
12. Miscellaneous Railway Expenditure.	4,91,000	—	—	—	—	—	—
14. Irrigation Works for which Capital Accounts are kept.	—	—	9,39,000	—	—	—	—
15A. Miscellaneous Irrigation Expenditure.	32,000	28,000	54,000	—	—	—	10,000
15B. Navigation, &c., Works - - -	—	—	36,000	5,000	—	—	—
16. Construction of Irrigation Works.	—	29,000	—	—	—	—	36,000
17. Posts and Telegraphs, Revenue Accounts:—							
Miscellaneous Expenditure	60,00,000	—	—	—	—	—	—
Interest on Debt - - -	—11,94,000	—	—	—	—	—	—
18. Capital outlay, Posts and Telegraphs.	1,86,000	—	—	—	—	—	—
19. Interest on ordinary Debt - - -	60,66,000	2,69,000	—8,04,000	65,82,000	5,10,43,000	11,73,000	29,15,000
20. Interest on other obligations	2,18,17,000	—	—	4,77,000	7,84,000	5,04,000	13,23,000
21. Sinking Fund - - -	1,54,00,000	—	—	—	—	—	—
22. General administration - - -	1,03,54,000	—	17,27,000	30,000	20,000	—	—
23. Audit - - -	10,65,000	—	—	7,79,000	8,50,000	8,17,000	6,70,000
24. Administration of Justice - - -	3,96,000	30,000	4,31,000	—	—	—	—
25. Jails and Convict Settlements	37,86,000	1,04,000	6,05,000	—	—	—	—
26. Police - - -	20,88,000	11,63,000	53,10,000	—	—	—	—
27. Ports and Pilotage - - -	—	—	—	—	1,04,000	17,43,000	—
28. Ecclesiastical - - -	2,42,000	30,000	83,000	4,23,000	4,80,000	2,72,000	3,63,000
29. Political - - -	66,95,000	36,55,000	49,08,000	1,49,000	13,33,000	21,000	1,98,000
30. Scientific Department - - -	98,06,000	10,000	5,000	67,000	—	—	—
31. Education - - -	13,37,000	1,98,000	11,85,000	—	25,000	—	2,00,000
32. Medical - - -	17,28,000	2,91,000	3,81,000	—	—	—	—
33. Public Health - - -	13,39,000	23,000	1,28,000	36,000	—	4,000	—
34. Agriculture - - -	17,33,000	69,000	1,14,000	44,000	—	—	—
35. Industries - - -	3,13,000	—	—	—	—	—	—
36. Aviation - - -	68,000	—	—	6,000	—	—	—
37. Miscellaneous Departments - - -	12,39,000	85,000	45,000	3,84,000	4,48,000	4,32,000	3,73,000
38. Currency - - -	12,34,000	—	5,000	2,74,000	6,00,000	31,000	2,15,000
39. Mint - - -	8,22,000	—	—	—	9,66,000	—	—
40. Exchange - - -	8,49,92,000	—	—	—	—	—	—
41. Civil Works - - -	33,56,000	13,78,000	25,00,000	4,95,000	9,00,000	9,69,000	11,89,000
43. Famine Relief - - -	—	4,30,000	20,000	—	—	—	—
44. Territorial and Political Pensions.	1,84,000	50,000	60,000	2,83,000	4,62,000	6,25,000	7,52,000
45. Superannuation Allowance - - -	17,82,000	36,000	2,94,000	2,60,000	2,20,000	1,00,000	1,05,000
46. Stationery and Printing - - -	31,33,000	3,000	1,54,000	10,65,000	16,24,000	16,000	66,000
47. Miscellaneous - - -	26,00,000	2,22,000	1,10,000	6,06,000	56,000	75,000	27,000
48. Army—Effective - - -	50,10,64,000	—	—	—	—	—	—
Non-effective - - -	3,13,66,000	—	—	—	—	—	—
49. Marine - - -	91,64,000	—	—	—	—	—	—
50. Military Works - - -	5,09,80,000	—	—	—	—	—	—
52. Miscellaneous adjustments between Central and Provincial Governments.	—	—	—	2,35,000	14,00,000	2,000	—
<b>TOTAL</b> - - -	<b>93,24,53,000</b>	<b>85,14,000</b>	<b>1,95,71,000</b>	<b>1,64,76,000</b>	<b>6,87,40,000</b>	<b>93,89,000</b>	<b>2,73,66,000</b>

RAILWAY IRRIGATION AND OTHER CAPITAL NOT CHARGED TO REVENUE:—	Indian.	England.	Total.
	Rs.	Rs.	Rs.
Construction of State Railways - - -	9,94,40,000	13,73,19,000	23,67,59,000
"    "    Irrigation Works - - -	3,35,000	2,85,000	6,20,000
Capital outlay on Indian Postal and Telegraph Department - - -	1,28,06,000	—	1,28,06,000
Initial expenditure on New Capital at Delhi - - -	1,22,95,000	17,15,000	1,40,10,000

GOVERNMENT OF INDIA.

GOVERNMENT in each of the PROVINCES of BRITISH INDIA and in ENGLAND for 1921-22.

Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	Total.	England.	Grand Total.
Rs. 23,000	Rs. 11,82,000	Rs. 20,000	Rs. 1,000	Rs. —	Rs. 68,78,000	Rs. 1,10,000	Rs. 69,88,000
2,43,000	1,19,000	61,000	1,62,000	5,000	21,12,000	27,000	21,39,000
—	61,000	76,000	—	—	1,53,40,000	81,000	1,59,21,000
—	—	—	—	—	1,86,76,000	65,000	1,87,41,000
—	—	—	—	—	14,83,000	21,000	15,04,000
—	—	—	—	—	2,48,000	4,000	2,52,000
—	—	—	—	—	-28,86,000	35,90,000	7,04,000
—	—	—	—	—	36,79,000	6,56,000	43,35,000
—	—	—	—	—	47,000	—	47,000
—	—	—	—	—	11,07,12,000	4,20,72,000	15,27,84,000
—	—	—	—	—	1,16,49,000	2,16,30,000	3,33,29,000
—	—	—	—	—	1,70,29,000	3,35,71,000	5,06,00,000
—	—	—	—	—	14,51,000	28,74,000	43,25,000
—	—	—	—	—	7,41,000	—	7,41,000
—	—	—	—	—	4,91,000	17,84,000	22,75,000
—	—	—	—	—	9,39,000	—	9,39,000
—	—	—	—	—	1,24,000	—	1,24,000
—	—	—	—	—	41,000	—	41,000
—	—	—	—	—	65,000	1,82,000	2,47,000
—	—	—	—	—	60,00,000	85,60,000	1,33,66,000
—	—	—	—	—	-11,94,000	—	—
—	—	—	—	—	1,86,000	2,05,000	3,91,000
-18,80,000	29,30,000	-14,71,000	-10,77,000	94,000	6,58,40,000	3,03,23,000	9,61,63,000
3,54,000	2,88,000	2,90,000	2,30,000	1,04,000	2,61,71,000	—	2,61,71,000
—	—	—	—	—	1,54,00,000	50,00,000	2,04,00,000
—	—	—	—	—	1,21,31,000	45,94,000	1,67,25,000
7,49,000	8,24,000	4,34,000	3,66,000	2,46,000	68,00,000	3,06,000	71,06,000
—	—	—	—	—	8,57,000	48,000	9,05,000
—	—	—	—	—	44,95,000	22,000	45,17,000
—	—	—	—	—	85,61,000	1,09,000	86,70,000
—	3,63,000	7,000	—	—	22,17,000	1,81,000	23,98,000
3,80,000	1,59,000	63,000	1,59,000	28,000	26,82,000	2,86,000	29,68,000
6,59,000	17,07,000	1,10,000	41,000	4,11,000	1,98,87,000	10,72,000	2,09,59,000
—	32,000	—	—	—	99,20,000	11,75,000	1,10,95,000
28,000	—	—	—	—	29,73,000	91,000	30,64,000
4,000	—	—	—	—	24,04,000	2,31,000	26,35,000
—	—	3,000	—	—	15,33,000	54,000	15,87,000
—	—	—	—	—	19,65,000	1,25,000	20,90,000
—	—	—	—	—	3,13,000	83,000	3,96,000
—	1,07,000	—	—	—	1,81,000	2,000	1,83,000
2,43,000	2,13,000	2,76,000	1,82,000	1,63,000	40,83,000	1,85,000	42,68,000
2,42,000	2,46,000	18,000	40,000	21,000	29,26,000	42,01,000	71,27,000
—	—	—	—	—	17,88,000	66,000	18,54,000
—	—	—	—	—	8,49,92,000	—	8,49,92,000
20,78,000	2,58,000	2,35,000	11,13,000	3,83,000	1,48,54,000	4,23,000	1,52,77,000
—	—	—	—	—	4,50,000	—	4,50,000
68,000	1,75,000	58,000	1,70,000	8,000	28,95,000	1,16,000	30,11,000
—	—	—	—	—	29,91,000	2,13,16,000	2,43,07,000
79,000	35,000	16,000	35,000	29,000	63,04,000	23,09,000	86,13,000
86,000	80,000	21,000	41,000	15,000	62,67,000	23,52,000	86,19,000
26,000	3,000	8,000	25,20,000	14,000	50,10,64,000	8,40,68,000	58,51,32,000
—	—	—	—	—	3,13,66,000	3,35,95,000	6,49,61,000
—	—	—	—	—	91,64,000	39,29,000	1,30,93,000
—	—	—	—	—	5,09,80,000	13,05,000	5,22,85,000
—	45,74,000	27,000	—	14,00,000	76,38,000	—	76,38,000
33,82,000	1,33,56,000	2,52,000	39,83,000	29,21,000	1,10,64,03,000	31,30,49,000	1,41,94,52,000

ACCOUNT showing the ESTIMATED REVENUE of the Government of MADRAS in India and in England for 1921-22.

HEADS OF REVENUE.		Revised Estimate for 1921-22.		
		India.	England.	Total.
PRINCIPAL HEADS OF REVENUE.		Rs.	Rs.	Rs.
II.	Taxes on Income - - - -	40,22,000	—	40,22,000
V.	Land Revenue - - - -	6,22,86,000	—	6,22,86,000
VI.	Excise - - - -	4,81,52,000	—	4,81,52,000
VII.	Stamps - - - -	1,81,00,000	—	1,81,00,000
VIII.	Forest - - - -	48,82,000	—	48,82,000
IX.	Registration - - - -	30,60,000	—	30,60,000
Total - - - -		14,05,02,000	—	14,05,02,000
IRRIGATION, NAVIGATION, EMBANKMENT, &c.				
XIII.	Works for which Capital Accounts are kept	83,40,000	—	83,40,000
XIV.	Works for which no Capital Accounts are kept - - - -	1,47,000	—	1,47,000
Total - - - -		84,87,000	—	84,87,000
DEBT SERVICES.				
XVI.	Interest - - - -	6,34,000	—	6,34,000
CIVIL ADMINISTRATION.				
XVII.	Administration of Justice - - - -	9,99,000	—	9,99,000
XVIII.	Jails and Convict Settlements - - - -	8,92,000	—	8,92,000
XIX.	Police - - - -	6,66,000	—	6,66,000
XX.	Ports and Pilotage - - - -	1,000	—	1,000
XXI.	Education - - - -	6,77,000	—	6,77,000
XXII.	Medical - - - -	3,11,000	—	3,11,000
XXIII.	Public Health - - - -	63,000	—	63,000
XXIV.	Agriculture - - - -	4,05,000	—	4,05,000
XXV.	Industries - - - -	7,42,000	—	7,42,000
XXVI.	Miscellaneous Departments - - - -	3,03,000	—	3,03,000
Total - - - -		50,59,000	—	50,59,000
CIVIL WORKS.				
XXX.	Civil Works - - - -	5,52,000	—	5,52,000
MISCELLANEOUS.				
XXXIII.	Receipts in aid of Superannuation - - - -	3,19,000	—	3,19,000
XXXIV.	Stationery and Printing - - - -	1,41,000	—	1,41,000
XXXV.	Miscellaneous - - - -	2,06,000	—	2,06,000
Total - - - -		6,66,000	—	6,66,000
XL. Miscellaneous adjustments between the Central and Provincial Governments - - - -				
		2,35,000	—	2,35,000
Total Revenue - - - -		15,61,35,000	—	15,61,35,000

ACCOUNT showing the ESTIMATED EXPENDITURE of the Government of MADRAS  
in India and in England for 1921-22.

HEADS OF EXPENDITURE.		Revised Estimate for 1921-22.		
		India.	England.	Total.
		Rs.	Rs.	Rs.
<b>DIRECT DEMANDS ON THE REVENUE.</b>				
2.	Taxes on Income - - - - -	1,10,000	—	1,10,000
5.	Land Revenue - - - - -	1,73,19,000	61,000	1,73,80,000
6.	Excise - - - - -	30,74,000	23,000	30,97,000
7.	Stamps - - - - -	6,42,000	—	6,42,000
8.	Forests - - - - -	52,00,000	87,000	52,87,000
9.	Registration - - - - -	23,07,000	—	23,07,000
	Total - - - - -	2,86,52,000	1,71,000	2,88,23,000
<b>IRRIGATION AND EMBANKMENT, &amp;c., REVENUE ACCOUNT.</b>				
14.	Interest on Works for which Capital Accounts are kept - - - - -	29,91,000	—	29,91,000
15.	Other Revenue Expenditure financed from ordinary Revenues - - - - -	38,38,000	—	38,38,000
	Total - - - - -	68,29,000	—	68,29,000
<b>IRRIGATION, EMBANKMENT, &amp;c., CAPITAL ACCOUNT (charged to Revenue).</b>				
16.	Construction of Irrigation, Embankment, &c., Works - - - - -	43,000	—	43,000
<b>DEBT SERVICES.</b>				
19.	Interest on ordinary Debt - - - - -	4,52,000	—	4,52,000
20.	Interest on other obligations - - - - -	1,000	—	1,000
	Total - - - - -	4,53,000	—	4,53,000
<b>CIVIL ADMINISTRATION.</b>				
22.	General Administration - - - - -	90,96,000	3,14,000	94,10,000
24.	Administration of Justice - - - - -	92,53,000	1,10,000	93,63,000
25.	Jails and Convict Settlements - - - - -	27,46,000	22,000	27,68,000
26.	Police - - - - -	1,97,59,000	1,77,000	1,99,36,000
27.	Ports and Pilotage - - - - -	64,000	1,000	65,000
30.	Scientific Departments - - - - -	1,45,000	4,000	1,49,000
31.	Education - - - - -	1,53,48,000	70,000	1,54,18,000
32.	Medical - - - - -	58,57,000	1,44,000	60,01,000
33.	Public Health - - - - -	27,15,000	20,000	27,35,000
34.	Agriculture - - - - -	26,94,000	55,000	27,49,000
35.	Industries - - - - -	21,81,000	69,000	22,50,000
37.	Miscellaneous Departments - - - - -	9,86,000	4,000	9,90,000
	Total - - - - -	7,08,44,000	9,90,000	7,18,34,000
<b>CURRENCY, MINT AND EXCHANGE.</b>				
40.	Exchange - - - - -	12,60,000	—	12,60,000
<b>CIVIL WORKS.</b>				
41.	Civil Works - - - - -	1,33,31,000	1,77,000	1,35,08,000
<b>MISCELLANEOUS.</b>				
43.	Famine Relief and Insurance - - - - -	12,00,000	—	12,00,000
45.	Superannuation Allowances and Pensions - - - - -	44,92,000	52,000	45,44,000
46.	Stationery and Printing - - - - -	22,62,000	90,000	23,52,000
47.	Miscellaneous - - - - -	8,42,000	40,000	8,82,000
	Total - - - - -	87,96,000	1,82,000	89,78,000
51.	Contributions and Assignments to the Central Government by Provincial Governments - - - - -	3,83,81,000	—	3,83,81,000
52.	Miscellaneous Adjustments between the Central and Provincial Governments - - - - -	18,10,000	—	18,10,000
	Total - - - - -	4,01,91,000	—	4,01,91,000
	Total Expenditure - - - - -	17,03,99,000	15,20,000	17,19,19,000
<b>CAPITAL ACCOUNT NOT CHARGED TO REVENUE.</b>				
55.	Construction of Irrigation Works - - - - -	7,93,000	1,000	7,94,000

ACCOUNT showing the ESTIMATED REVENUE of the Government of BOMBAY  
in India and in England for 1921-22.

HEADS OF REVENUE.		Revised Estimate for 1921-22.		
		India.	England.	Total.
PRINCIPAL HEADS OF REVENUE.		Rs.	Rs.	Rs.
II.	Taxes on Income - - - -	85,00,000	—	85,00,000
V.	Land Revenue - - - -	5,69,24,000	—	5,69,24,000
VI.	Excise - - - -	3,31,00,000	—	3,31,00,000
VII.	Stamps - - - -	1,62,89,000	—	1,62,89,000
VIII.	Forest - - - -	86,70,000	—	86,70,000
IX.	Registration - - - -	13,00,000	—	13,00,000
	Total - - - -	12,47,83,000	—	12,47,83,000
IRRIGATION, NAVIGATION, EMBANKMENT, &c.				
XIII.	Works for which Capital Accounts are kept	14,60,000	-1,14,000	13,46,000
XIV.	Works for which no Capital Accounts are kept	1,20,000	—	1,20,000
	Total - - - -	15,80,000	-1,14,000	14,66,000
DEBT SERVICES.				
XVI.	Interest - - - -	64,90,000	—	64,90,000
CIVIL ADMINISTRATION.				
XVII.	Administration of Justice - - - -	10,00,000	—	10,00,000
XVIII.	Jails and Convict Settlements - - - -	5,00,000	—	5,00,000
XIX.	Police - - - -	2,21,000	—	2,21,000
XX.	Ports and Pilotage - - - -	53,000	—	53,000
XXI.	Education - - - -	7,39,000	—	7,39,000
XXII.	Medical - - - -	6,00,000	—	6,00,000
XXIII.	Public Health - - - -	13,000	—	13,000
XXIV.	Agriculture - - - -	2,60,000	—	2,60,000
XXV.	Industries - - - -	39,000	—	39,000
XXVI.	Miscellaneous Departments - - - -	91,000	—	91,000
	Total - - - -	35,16,000	—	35,16,000
CIVIL WORKS.				
XXX.	Civil Works - - - -	17,84,000	—	17,84,000
MISCELLANEOUS.				
XXXIII.	Receipts in aid of Superannuation - - - -	8,79,000	—	8,79,000
XXXIV.	Stationery and Printing - - - -	2,20,000	—	2,20,000
XXXV.	Miscellaneous - - - -	5,31,000	—	5,31,000
	Total - - - -	16,30,000	—	16,30,000
XL.	Miscellaneous adjustments between the Central and Provincial Governments - - - -	14,00,000	—	14,00,000
	Total Revenue - - - -	14,11,83,000	-1,14,000	14,10,69,000
CAPITAL ACCOUNT NOT CHARGED TO REVENUE.				
XLII.	Bombay Development Scheme - - - -	42,00,000	—	42,00,000



ACCOUNT showing the ESTIMATED EXPENDITURE of the Government of BOMBAY  
in India and in England for 1921-22.

HEADS OF EXPENDITURE.		Revised Estimate for 1921-22.		
		India.	England.	Total.
DIRECT DEMANDS ON THE REVENUE.		Rs.	Rs.	Rs.
2.	Taxes on Income - - - - -	1,58,000	—	1,58,000
5.	Land Revenue - - - - -	2,09,94,000	28,000	2,10,22,000
6.	Excise - - - - -	29,05,000	7,000	29,12,000
7.	Stamps - - - - -	3,15,000	1,61,000	4,76,000
8.	Forest - - - - -	66,88,000	81,000	67,69,000
9.	Registration - - - - -	6,79,000	—	6,79,000
Total - - - - -		3,17,39,000	2,77,000	3,20,16,000
IRRIGATION AND EMBANKMENT, &C., REVENUE ACCOUNT.				
14.	Interest on Works for which Capital Accounts are kept - - - - -	32,16,000	—	32,16,000
15.	Other Revenue Expenditure financed from ordinary Revenue - - - - -	50,02,000	—	50,02,000
Total - - - - -		82,18,000	—	82,18,000
IRRIGATION, EMBANKMENT, &C., CAPITAL ACCOUNT (charged to Revenue).				
16.	Construction of Irrigation, Embankment, &c., Works - - - - -	46,33,000	1,50,000	47,83,000
DEBT SERVICES.				
19.	Interest on ordinary Debt - - - - -	84,24,000	—	84,24,000
21.	Sinking Funds - - - - -	9,39,000	—	9,39,000
Total - - - - -		93,63,000	—	93,63,000
CIVIL ADMINISTRATION.				
22.	General Administration - - - - -	69,77,000	3,71,000	73,48,000
24.	Administration of Justice - - - - -	67,20,000	95,000	68,15,000
25.	Jails and Convict Settlements - - - - -	31,89,000	16,000	32,05,000
26.	Police - - - - -	2,01,09,000	1,63,000	2,02,72,000
27.	Ports and Pilotage - - - - -	1,80,000	—	1,80,000
30.	Scientific Departments - - - - -	1,73,000	—	1,73,000
31.	Education - - - - -	1,81,29,000	50,000	1,81,79,000
32.	Medical - - - - -	48,55,000	97,000	49,52,000
33.	Public Health - - - - -	24,32,000	23,000	24,55,000
34.	Agriculture - - - - -	27,85,000	60,000	28,45,000
35.	Industries - - - - -	9,42,000	9,000	9,51,000
37.	Miscellaneous Departments - - - - -	4,30,000	22,000	4,52,000
Total - - - - -		6,69,21,000	9,06,000	6,78,27,000
CURRENCY, MINT AND EXCHANGE.				
40.	Exchange - - - - -	8,45,000	—	8,45,000
CIVIL WORKS.				
41.	Civil Works - - - - -	2,08,99,000	2,85,000	2,11,84,000
MISCELLANEOUS.				
43.	Famine Relief and Insurance - - - - -	33,43,000	—	33,43,000
45.	Superannuation Allowances and Pensions - - - - -	48,16,000	1,49,000	49,65,000
46.	Stationery and Printing - - - - -	17,99,000	2,25,000	20,24,000
47.	Miscellaneous - - - - -	20,80,000	18,000	20,98,000
Total - - - - -		1,20,38,000	3,92,000	1,24,30,000
51.	Contributions and Assignments to the Central Government by Provincial Governments - - - - -	1,39,42,000	—	1,39,42,000
52.	Miscellaneous adjustments between the Central and Provincial Governments - - - - -	5,000	—	5,000
Total - - - - -		1,39,47,000	—	1,39,47,000
Total Expenditure - - - - -		16,86,03,000	20,10,000	17,06,13,000
CAPITAL ACCOUNT NOT CHARGED TO REVENUE.				
55.	Construction of Irrigation Works - - - - -	8,21,000	—	8,21,000
59.	Bombay Development Scheme - - - - -	2,41,08,000	94,50,000	3,35,58,000
Total - - - - -		2,49,29,000	94,50,000	3,43,79,000

ACCOUNT showing the ESTIMATED REVENUE of the Government of BENGAL  
in India and in England for 1921-22.

HEADS OF REVENUE.		Revised Estimate for 1921-22.		
		India.	England.	Total.
PRINCIPAL HEADS OF REVENUE.		Rs.	Rs.	Rs.
II.	Taxes on Income	93,00,000	—	93,00,000
V.	Land Revenue	3,00,92,000	—	3,00,92,000
VI.	Excise	1,81,00,000	—	1,81,00,000
VII.	Stamps	2,60,00,000	—	2,60,00,000
VIII.	Forest	19,94,000	—	19,94,000
IX.	Registration	25,00,000	—	25,00,000
	Total	8,79,86,000	—	8,79,86,000
RAILWAYS.				
XII.	Subsidised Companies	94,000	—	94,000
IRRIGATION, NAVIGATION, EMBANKMENT, &c.				
XIII.	Works for which Capital Accounts are kept	—5,21,000	—1,000	—5,22,000
XIV.	Works for which no Capital Accounts are kept	1,84,000	—	1,84,000
	Total	—3,37,000	—1,000	—3,38,000
DEBT SERVICES.				
XVI.	Interest	3,97,000	—	3,97,000
CIVIL ADMINISTRATION.				
XVII.	Administration of Justice	13,01,000	—	13,01,000
XVIII.	Jails and Convict Settlements	15,09,000	—	15,09,000
XIX.	Police	3,55,000	—	3,55,000
XX.	Ports and Pilotage	25,000	—	25,000
XXI.	Education	9,60,000	—	9,60,000
XXII.	Medical	6,26,000	—	6,26,000
XXIII.	Public Health	20,000	—	20,000
XXIV.	Agriculture	2,55,000	—	2,55,000
XXV.	Industries	14,60,000	—	14,60,000
XXVI.	Miscellaneous Departments	3,000	—	3,000
	Total	65,14,000	—	65,14,000
CIVIL WORKS.				
XXX.	Civil Works	6,90,000	—	6,90,000
MISCELLANEOUS.				
XXXIII.	Receipts in aid of Superannuation	4,62,000	—	4,62,000
XXXIV.	Stationery and Printing	4,74,000	—	4,74,000
XXXV.	Miscellaneous	1,98,000	—	1,98,000
	Total	11,34,000	—	11,34,000
XL.	Miscellaneous adjustments between the Central and Provincial Governments	2,000	—	2,000
	Total Revenue	9,64,80,000	—1,000	9,64,79,000

ACCOUNT showing the ESTIMATED EXPENDITURE of the Government of BENGAL  
in India and in England for 1921-22.

HEADS OF EXPENDITURE.	Revised Estimate for 1921-22.		
	India.	England.	Total.
	Rs.	Rs.	Rs.
<b>DIRECT DEMANDS ON THE REVENUE.</b>			
2. Taxes on Income - - - - -	95,000	—	95,000
5. Land Revenue - - - - -	34,75,000	40,000	35,15,000
6. Excise - - - - -	15,50,000	23,000	15,73,000
7. Stamps - - - - -	9,82,000	—	9,82,000
8. Forest - - - - -	13,63,000	41,000	14,04,000
9. Registration - - - - -	16,01,000	—	16,01,000
Total - - - - -	90,66,000	1,04,000	91,70,000
<b>IRRIGATION AND EMBANKMENT, &amp;c., REVENUE ACCOUNT.</b>			
14. Interest on Works for which Capital Accounts are kept - - - - -	4,27,000	—	4,27,000
15. Other Revenue Expenditure financed from ordinary Revenue - - - - -	14,57,000	—	14,57,000
15 (i). Other Revenue Expenditure financed from Famine Insurance Grants - - - - -	1,000	—	1,000
Total - - - - -	18,85,000	—	18,85,000
<b>IRRIGATION, EMBANKMENT, &amp;c., CAPITAL ACCOUNT (Charged to Revenue).</b>			
16. Construction of Irrigation, Embankment, &c., financed from ordinary Revenue - - - - -	4,62,000	—	4,62,000
<b>CIVIL ADMINISTRATION.</b>			
22. General Administration - - - - -	1,07,58,000	3,92,000	1,11,50,000
24. Administration of Justice - - - - -	1,02,62,000	85,000	1,03,47,000
25. Jails and Convict Settlements - - - - -	41,85,000	25,000	42,10,000
26. Police - - - - -	1,89,38,000	2,07,000	1,91,45,000
27. Ports and Pilotage - - - - -	1,09,000	2,000	1,11,000
30. Scientific Departments - - - - -	20,000	—	20,000
31. Education - - - - -	1,19,85,000	1,30,000	1,21,15,000
32. Medical - - - - -	51,86,000	1,42,000	53,28,000
33. Public Health - - - - -	16,39,000	14,000	16,53,000
34. Agriculture - - - - -	20,82,000	41,000	21,23,000
35. Industries - - - - -	11,59,000	55,000	12,14,000
37. Miscellaneous Departments - - - - -	2,00,000	10,000	2,10,000
Total - - - - -	6,65,23,000	11,03,000	6,76,26,000
<b>CURRENCY, MINT AND EXCHANGE.</b>			
40. Exchange - - - - -	8,49,000	—	8,49,000
<b>CIVIL WORKS.</b>			
41. Civil Works - - - - -	1,47,39,000	1,03,000	1,48,42,000
<b>MISCELLANEOUS.</b>			
43. Famine Relief and Insurance - - - - -	2,00,000	—	2,00,000
45. Superannuation Allowances and Pensions - - - - -	45,65,000	49,000	46,14,000
46. Stationery and Printing - - - - -	27,10,000	92,000	28,02,000
47. Miscellaneous - - - - -	8,67,000	55,000	9,22,000
Total - - - - -	83,42,000	1,96,000	85,38,000
51. Contributions and Assignments to Central Government by Provincial Governments - - - - -	1,55,05,000	—	1,55,05,000
52. Miscellaneous adjustments between the Central and Provincial Governments - - - - -	9,000	—	9,000
Total - - - - -	1,55,14,000	—	1,55,14,000
Total Expenditure - - - - -	11,73,80,000	15,06,000	11,88,86,000
<b>CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.</b>			
55. Construction of Irrigation, Navigation, Embankment and Drainage Works - - - - -	32,68,000	50,00,000	82,68,000

## UNITED PROVINCES OF AGRA AND OUDH.

ACCOUNT showing the ESTIMATED REVENUE of the Government of the UNITED PROVINCES OF AGRA AND OUDH in India and in England for 1921-22.

HEADS OF REVENUE.		Revised Estimate for 1921-22.		
		India.	England.	Total.
PRINCIPAL HEADS OF REVENUE.		Rs.	Rs.	Rs.
II.	Taxes on Income	25,29,000	—	25,29,000
V.	Land Revenue	6,89,53,000	—	6,89,53,000
VI.	Excise	1,60,00,000	—	1,60,00,000
VII.	Stamps	1,50,00,000	—	1,50,00,000
VIII.	Forest	1,05,42,000	—	1,05,42,000
IX.	Registration	13,00,000	—	13,00,000
Total		11,43,24,000	—	11,43,24,000
RAILWAYS.				
XII.	Subsidised Companies	75,000	—	75,000
IRRIGATION, &c.				
XIII.	Works for which Capital Accounts are kept	92,31,000	—	92,31,000
XIV.	Works for which no Capital Accounts are kept	16,000	—	16,000
Total		92,47,000	—	92,47,000
DEBT SERVICES.				
XVI.	Interest	14,34,000	—	14,34,000
CIVIL ADMINISTRATION.				
XVII.	Administration of Justice	8,59,000	—	8,59,000
XVIII.	Jails and Convict Settlements	5,88,000	—	5,88,000
XIX.	Police	1,57,000	—	1,57,000
XXI.	Education	7,78,000	—	7,78,000
XXII.	Medical	56,000	—	56,000
XXIII.	Public Health	89,000	—	89,000
XXIV.	Agriculture	4,35,000	—	4,35,000
XXV.	Industries	25,000	—	25,000
XXVI.	Miscellaneous Departments	38,000	—	38,000
Total		30,25,000	—	30,25,000
CIVIL WORKS.				
XXX.	Civil Works	6,00,000	—	6,00,000
MISCELLANEOUS.				
XXXIII.	Receipts in aid of Superannuation	3,65,000	—	3,65,000
XXXIV.	Stationery and Printing	4,05,000	—	4,05,000
XXXV.	Miscellaneous	3,92,000	—	3,92,000
Total		11,62,000	—	11,62,000
Total Revenue		12,98,67,000	—	12,98,67,000

## ACCOUNT showing the ESTIMATED EXPENDITURE of the Government of the UNITED PROVINCES OF AGRA AND OUDH in India and in England for 1921-22:

HEADS OF EXPENDITURE.		Revised Estimate for 1921-22.		
		India.	England.	Total.
		Rs.	Rs.	Rs.
<b>DIRECT DEMANDS ON THE REVENUE.</b>				
2.	Taxes on Income - - - - -	1,20,000	-	1,20,000
5.	Land Revenue - - - - -	77,58,000	18,000	77,76,000
6.	Excise - - - - -	6,67,000	2,000	6,69,000
7.	Stamps - - - - -	3,30,000	-	3,30,000
8.	Forests - - - - -	75,49,000	76,000	76,25,000
9.	Registration - - - - -	4,75,000	-	4,75,000
	<b>Total</b> - - - - -	<b>1,68,99,000</b>	<b>96,000</b>	<b>1,69,95,000</b>
<b>RAILWAY REVENUE ACCOUNT.</b>				
11.	Subsidised Companies - - - - -	6,000	-	6,000
<b>IRRIGATION, &amp;c., REVENUE ACCOUNT.</b>				
14.	Interest on Works for which Capital Accounts are kept - - - - -	43,72,000	-	43,72,000
15.	Other Revenue Expenditure - - - - -	1,89,000	40,000	2,29,000
	<b>Total</b> - - - - -	<b>45,61,000</b>	<b>40,000</b>	<b>46,01,000</b>
<b>IRRIGATION, EMBANKMENT, &amp;c., CAPITAL ACCOUNT (charged to Revenue).</b>				
16.	Construction of Irrigation, Embankment, &c., Works - - - - -	6,57,000	-	6,57,000
<b>DEBT SERVICES.</b>				
19.	Interest on ordinary Debt - - - - -	43,60,000	-	43,60,000
<b>CIVIL ADMINISTRATION.</b>				
22.	General Administration - - - - -	1,37,95,000	4,24,000	1,42,19,000
24.	Administration of Justice - - - - -	65,73,000	1,38,000	67,11,000
25.	Jails and Convict Settlements - - - - -	36,89,000	4,000	36,93,000
26.	Police - - - - -	1,77,68,000	2,23,000	1,79,91,000
30.	Scientific Departments - - - - -	77,000	-	77,000
31.	Education - - - - -	1,54,91,000	1,43,000	1,56,34,000
32.	Medical - - - - -	22,46,000	83,000	23,29,000
33.	Public Health - - - - -	30,50,000	15,000	30,65,000
34.	Agriculture - - - - -	27,80,000	45,000	28,25,000
35.	Industries - - - - -	9,01,000	18,000	9,19,000
37.	Miscellaneous Departments - - - - -	1,30,000	-	1,30,000
	<b>Total</b> - - - - -	<b>6,65,00,000</b>	<b>10,93,000</b>	<b>6,75,93,000</b>
<b>CURRENCY, MINT AND EXCHANGE.</b>				
40.	Exchange - - - - -	9,25,000	-	9,25,000
<b>CIVIL WORKS.</b>				
41.	Civil Works - - - - -	1,03,20,000	1,47,000	1,04,67,000
<b>MISCELLANEOUS.</b>				
43.	Famine Relief and Insurance - - - - -	33,03,000	-	33,03,000
45.	Superannuation Allowances and Pensions - - - - -	49,55,000	38,000	49,93,000
46.	Stationery and Printing - - - - -	15,46,000	72,000	16,18,000
47.	Miscellaneous - - - - -	10,27,000	-	10,27,000
	<b>Total</b> - - - - -	<b>1,08,31,000</b>	<b>1,10,000</b>	<b>1,09,41,000</b>
51.	Contributions and Assignments to the Central Government by Provincial Governments - - - - -	2,58,76,000	-	2,58,76,000
52.	Miscellaneous adjustments between the Central and Provincial Governments - - - - -	2,000	-	2,000
	<b>Total Expenditure</b> - - - - -	<b>14,09,37,000</b>	<b>14,86,000</b>	<b>14,24,23,000</b>
<b>CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.</b>				
55.	Construction of Irrigation Works - - - - -	62,57,000	7,000	62,64,000
	Forest Outlay - - - - -	3,00,000	-	3,00,000
	United Provinces Development Scheme - - - - -	3,49,000	-	3,49,000
	<b>Total</b> - - - - -	<b>69,06,000</b>	<b>7,000</b>	<b>69,13,000</b>

ACCOUNT showing the ESTIMATED REVENUE of the Government of the PUNJAB  
in India and in England for 1921-22.

HEADS OF REVENUE.		Revised Estimate for 1921-22.		
		India.	England.	Total.
PRINCIPAL HEADS OF REVENUE.		Rs.	Rs.	Rs.
II.	Taxes on Income	18,89,000	—	18,89,000
V.	Land Revenue	2,53,38,000	—	2,53,38,000
VI.	Excise	1,12,00,000	—	1,12,00,000
VII.	Stamps	81,93,000	—	81,93,000
VIII.	Forests	50,59,000	—	50,59,000
IX.	Registration	6,59,000	—	6,59,000
	Total	5,23,38,000	—	5,23,38,000
IRRIGATION, NAVIGATION, EMBANKMENT, &c.				
XIII.	Works for which Capital Accounts are kept-	3,40,14,000	-3,66,000	3,36,48,000
XIV.	Works for which no Capital Accounts are kept	7,13,000	—	7,13,000
	Total	3,47,27,000	-3,66,000	3,43,61,000
DEBT SERVICES.				
XVI.	Interest	4,02,000	—	4,02,000
CIVIL ADMINISTRATION.				
XVII.	Administration of Justice	7,93,000	—	7,93,000
XVIII.	Jails and Convict Settlements	5,00,000	—	5,00,000
XIX.	Police	1,87,000	—	1,87,000
XXI.	Education	6,34,000	—	6,34,000
XXII.	Medical	1,40,000	—	1,40,000
XXIII.	Public Health	1,24,000	—	1,24,000
XXIV.	Agriculture	6,76,000	—	6,76,000
XXV.	Industries	5,000	—	5,000
XXVI.	Miscellaneous Departments	27,000	—	27,000
	Total	30,86,000	—	30,86,000
CIVIL WORKS.				
XXX.	Civil Works	5,04,000	—	5,04,000
MISCELLANEOUS.				
XXXIII.	Receipts in aid of Superannuation	6,87,000	—	6,87,000
XXXIV.	Stationery and Printing	1,00,000	—	1,00,000
XXXV.	Miscellaneous	19,30,000	—	19,30,000
	Total	27,17,000	—	27,17,000
	Total Revenue	9,37,74,000	-3,66,000	9,34,08,000

ACCOUNT showing the ESTIMATED EXPENDITURE of the Government of the  
PUNJAB in India and in England for 1921-22.

HEADS OF EXPENDITURE.	Revised Estimate for 1921-22.		
	India.	England.	Total.
	Rs.	Rs.	Rs.
<b>DIRECT DEMANDS ON THE REVENUE.</b>			
2. Taxes on Income - - - - -	70,000	—	70,000
5. Land Revenue - - - - -	49,87,000	44,000	50,31,000
6. Excise - - - - -	3,68,000	2,000	3,70,000
7. Stamps - - - - -	2,60,000	—	2,60,000
8. Forests - - - - -	48,81,000	1,05,000	49,86,000
9. Registration - - - - -	1,18,000	—	1,18,000
Total - - - - -	1,06,84,000	1,51,000	1,08,35,000
<b>IRRIGATION, EMBANKMENT, &amp;c., REVENUE ACCOUNT.</b>			
14. Interest on Works for which capital accounts are kept - - - - -	1,17,89,000	—	1,17,89,000
15. Other Revenue Expenditure financed from ordinary Revenue - - - - -	21,60,000	—	21,60,000
Total - - - - -	1,39,49,000	—	1,39,49,000
<b>IRRIGATION, EMBANKMENT, CAPITAL ACCOUNT (charged to Revenue).</b>			
16. Construction of Irrigation, Embankment, &c. - - - - -	29,47,000	8,000	29,55,000
<b>DEBT SERVICES.</b>			
19. Interest on ordinary debt - - - - -	—47,88,000	—	—47,88,000
<b>CIVIL ADMINISTRATION.</b>			
22. General Administration - - - - -	90,92,000	2,84,000	93,76,000
24. Administration of Justice - - - - -	41,98,000	1,19,000	43,17,000
25. Jails and Convict Settlements - - - - -	33,35,000	34,000	33,69,000
26. Police - - - - -	1,03,92,000	1,04,000	1,04,96,000
27. Ports and Pilotage - - - - -	—	—	—
30. Scientific Departments - - - - -	67,000	—	67,000
31. Education - - - - -	86,51,000	90,000	87,41,000
32. Medical - - - - -	30,64,000	88,000	31,52,000
33. Public Health - - - - -	11,52,000	32,000	11,84,000
34. Agriculture - - - - -	29,77,000	56,000	30,33,000
35. Industries - - - - -	7,49,000	24,000	7,73,000
37. Miscellaneous Departments - - - - -	75,000	—	75,000
Total - - - - -	4,37,52,000	8,31,000	4,45,83,000
<b>CURRENCY, MINT AND EXCHANGE.</b>			
40. Exchange - - - - -	7,40,000	—	7,40,000
<b>CIVIL WORKS.</b>			
41. Civil Works - - - - -	1,55,13,000	1,86,000	1,56,99,000
<b>MISCELLANEOUS.</b>			
43. Famine Relief and Insurance - - - - -	3,81,000	—	3,81,000
45. Superannuation Allowances and Pensions - - - - -	32,43,000	91,000	33,34,000
46. Stationery and Printing - - - - -	11,76,000	1,54,000	13,30,000
47. Miscellaneous - - - - -	41,89,000	68,000	42,57,000
Total - - - - -	89,89,000	3,13,000	93,02,000
51. Contributions and Assignments to Central Government by Provincial Governments - - - - -	1,93,19,000	—	1,93,19,000
Total Expenditure - - - - -	11,11,05,000	14,89,000	11,25,94,000

ACCOUNT showing the ESTIMATED REVENUE of the Government of BURMA  
in India and in England for 1921-22.

HEADS OF REVENUE.		Revised Estimate for 1921-22. -		
		India.	England.	Total.
PRINCIPAL HEADS OF REVENUE.		Rs.	Rs.	Rs.
II.	Taxes on Income - - - -	28,60,000	—	28,60,000
V.	Land Revenue - - - -	5,25,00,000	—	5,25,00,000
VI.	Excise - - - -	97,17,000	—	97,17,000
VII.	Stamps - - - -	50,00,000	—	50,00,000
VIII.	Forests - - - -	2,20,00,000	—	2,20,00,000
IX.	Registration - - - -	5,05,000	—	5,05,000
Total - - - -		9,25,82,000	—	9,25,82,000
IRRIGATION, NAVIGATION, EMBANKMENT, &c.				
XIII.	Works for which Capital Accounts are kept	9,00,000	—	9,00,000
XIV.	Works for which no Capital Accounts are kept	15,04,000	—	15,04,000
Total - - - -		24,04,000	—	24,04,000
DEBT SERVICES.				
XVI.	Interest - - - -	4,05,000	—	4,05,000
CIVIL ADMINISTRATION.				
XVII.	Administration of Justice - - - -	7,49,000	—	7,49,000
XVIII.	Jails and Convict Settlements - - - -	3,93,000	—	3,93,000
XIX.	Police - - - -	4,46,000	—	4,46,000
XX.	Ports and Pilotage - - - -	50,000	—	50,000
XXI.	Education - - - -	2,74,000	—	2,74,000
XXII.	Medical - - - -	1,51,000	—	1,51,000
XXIII.	Public Health - - - -	22,000	—	22,000
XXIV.	Agriculture - - - -	41,000	—	41,000
XXVI.	Miscellaneous Departments - - - -	5,000	—	5,000
Total - - - -		21,31,000	—	21,31,000
CIVIL WORKS.				
XXX.	Civil Works - - - -	6,08,000	—	6,08,000
MISCELLANEOUS.				
XXXIII.	Receipts in aid of Superannuation - - - -	45,000	—	45,000
XXXIV.	Stationery and Printing - - - -	90,000	—	90,000
XXXV.	Miscellaneous - - - -	29,83,000	—	29,83,000
Total - - - -		31,18,000	—	31,18,000
XL.	Miscellaneous adjustments between Central and Provincial Governments - - - -	45,74,000	—	45,74,000
Total Revenue - - - -		10,58,22,000	—	10,58,22,000



ACCOUNT showing the ESTIMATED EXPENDITURE of the Government of BURMA  
in India and in England for 1921-22.

HEADS OF EXPENDITURE.		Revised Estimate for 1921-22.		
		India.	England.	Total.
<b>DIRECT DEMANDS ON THE REVENUE.</b>				
		Rs.	Rs.	Rs.
2.	Taxes on Income - - - - -	39,000	—	39,000
5.	Land Revenue - - - - -	56,20,000	31,000	56,51,000
6.	Excise - - - - -	16,22,000	6,000	16,28,000
7.	Stamps - - - - -	1,74,000	—	1,74,000
8.	Forests - - - - -	89,50,000	1,52,000	91,02,000
9.	Registration - - - - -	1,38,000	—	1,38,000
	<b>Total - - - - -</b>	<b>1,65,43,000</b>	<b>1,89,000</b>	<b>1,67,32,000</b>
<b>RAILWAY CAPITAL ACCOUNT (charged to Revenue).</b>				
13.	Construction of Railways - - - - -	40,30,000	—	40,30,000
<b>IRRIGATION, EMBANKMENT, &amp;C., REVENUE ACCOUNT.</b>				
15.	Other Revenue Expenditure - - - - -	25,10,000	13,90,000	39,00,000
<b>IRRIGATION, EMBANKMENT, &amp;C., CAPITAL ACCOUNT (charged to Revenue).</b>				
16.	Construction of Irrigation Works - - - - -	11,24,000	20,000	11,44,000
<b>CIVIL ADMINISTRATION.</b>				
22.	General Administration - - - - -	76,56,000	3,28,000	79,84,000
24.	Administration of Justice - - - - -	41,64,000	85,000	42,49,000
25.	Jails and Convict Settlements - - - - -	23,03,000	3,000	23,06,000
26.	Police - - - - -	1,98,07,000	1,40,000	1,99,47,000
27.	Ports and Pilotage - - - - -	24,18,000	40,000	24,58,000
30.	Scientific Departments - - - - -	2,17,000	7,000	2,24,000
31.	Education - - - - -	59,94,000	81,000	60,75,000
32.	Medical - - - - -	30,92,000	77,000	31,69,000
33.	Public Health - - - - -	10,07,000	9,000	10,16,000
34.	Agriculture - - - - -	13,11,000	33,000	13,44,000
35.	Industries - - - - -	1,80,000	10,000	1,90,000
37.	Miscellaneous Departments - - - - -	82,000	8,000	90,000
	<b>Total - - - - -</b>	<b>4,82,31,000</b>	<b>8,21,000</b>	<b>4,90,52,000</b>
<b>CURRENCY, MINT, AND EXCHANGE.</b>				
40.	Exchange - - - - -	14,82,000	—	14,82,000
<b>CIVIL WORKS.</b>				
41.	Civil Works - - - - -	1,66,41,000	18,09,000	1,84,50,000
<b>MISCELLANEOUS.</b>				
43.	Famine Relief Insurance - - - - -	67,000	—	67,000
45.	Superannuation Allowances and Pensions - - - - -	19,12,000	1,30,000	20,42,000
46.	Stationery and Printing - - - - -	14,36,000	18,000	14,54,000
47.	Miscellaneous - - - - -	12,57,000	29,000	12,86,000
	<b>Total - - - - -</b>	<b>46,72,000</b>	<b>1,77,000</b>	<b>48,49,000</b>
51.	Contributions and Assignments to the Central Government by Provincial Governments - - - - -	90,01,000	—	90,01,000
	<b>Total Expenditure - - - - -</b>	<b>10,42,34,000</b>	<b>44,06,000</b>	<b>10,86,40,000</b>

ACCOUNT showing the ESTIMATED REVENUE of the Government of BIHAR AND ORISSA in India and in England for 1921-22.

HEADS OF REVENUE.				Revised Estimate for 1921-22.		
				India.	England.	Total.
PRINCIPAL HEADS OF REVENUE.				Rs.	Rs.	Rs.
II.	Taxes on Income	-	-	12,03,000	—	12,03,000
V.	Land Revenue	-	-	1,62,13,000	—	1,62,13,000
VI.	Excise	-	-	1,20,00,000	—	1,20,00,000
VII.	Stamps	-	-	85,70,000	—	85,70,000
VIII.	Forest	-	-	8,84,000	—	8,84,000
IX.	Registration	-	-	8,50,000	—	8,50,000
Total				3,97,20,000	—	3,97,20,000
IRRIGATION, &c.						
XIII.	Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept	-	-	15,80,000	—	15,80,000
XIV.	Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept	-	-	74,000	—	74,000
Total				16,54,000	—	16,54,000
DEBT SERVICES.						
XVI.	Interest	-	-	2,41,000	—	2,41,000
CIVIL ADMINISTRATION.						
XVII.	Administration of Justice	-	-	3,04,000	—	3,04,000
XVIII.	Jails and Convict Settlements	-	-	5,64,000	—	5,64,000
XIX.	Police	-	-	60,000	—	60,000
XXI.	Education	-	-	3,76,000	—	3,76,000
XXII.	Medical	-	-	87,000	—	87,000
XXIII.	Public Health	-	-	20,000	—	20,000
XXIV.	Agriculture	-	-	60,000	—	60,000
XXV.	Industries	-	-	10,000	—	10,000
XXVI.	Miscellaneous Departments	-	-	3,000	—	3,000
Total				14,84,000	—	14,84,000
CIVIL WORKS.						
XXX.	Civil Works	-	-	7,22,000	—	7,22,000
MISCELLANEOUS.						
XXXIII.	Receipts in aid of Superannuation	-	-	55,000	—	55,000
XXXIV.	Stationery and Printing	-	-	40,000	—	40,000
XXXV.	Miscellaneous	-	-	1,16,000	—	1,16,000
Total				2,11,000	—	2,11,000
Miscellaneous adjustments between the Central and Provincial Governments						
Total Revenue				4,40,59,000	—	4,40,59,000

## ACCOUNT showing the ESTIMATED EXPENDITURE of the Government of BIHAR AND ORISSA in India and in England for 1921-22.

HEADS OF EXPENDITURE.		Revised Estimate for 1921-22.		
		India.	England.	Total.
		Rs.	Rs.	Rs.
<b>DIRECT DEMANDS ON THE REVENUE.</b>				
2.	Taxes on Income - - - - -	27,000	—	27,000
5.	Land Revenue - - - - -	16,80,000	15,000	16,95,000
6.	Excise - - - - -	9,57,000	1,000	9,58,000
7.	Stamps - - - - -	2,56,000	92,000	3,48,000
8.	Forests - - - - -	10,70,000	10,000	10,80,000
9.	Registration - - - - -	5,56,000	—	5,56,000
	<b>Total - - - - -</b>	<b>45,46,000</b>	<b>1,18,000</b>	<b>46,64,000</b>
<b>IRRIGATION REVENUE ACCOUNT.</b>				
14.	Interest on Works for which Capital Accounts are kept - - - - -	19,98,000	—	19,98,000
15.	Other Revenue Expenditure financed from ordinary Revenue - - - - -	4,10,000	10,000	4,20,000
	<b>Total - - - - -</b>	<b>24,08,000</b>	<b>10,000</b>	<b>24,18,000</b>
<b>IRRIGATION CAPITAL ACCOUNT (charged to Revenue).</b>				
16.	Construction of Irrigation, Embankment and Drainage Works - - - - -	89,000	3,000	92,000
<b>DEBT SERVICES.</b>				
19.	Interest on ordinary Debt - - - - -	2,73,000	—	2,73,000
<b>CIVIL ADMINISTRATION.</b>				
22.	General Administration - - - - -	63,89,000	1,92,000	65,81,000
24.	Administration of Justice - - - - -	34,29,000	82,000	35,11,000
25.	Jails and Convict Settlements - - - - -	18,10,000	4,000	18,14,000
26.	Police - - - - -	78,96,000	1,16,000	80,12,000
27.	Ports and Pilotage - - - - -	1,000	—	1,000
30.	Scientific Departments - - - - -	41,000	—	41,000
31.	Education - - - - -	53,70,000	87,000	54,57,000
32.	Medical - - - - -	15,00,000	1,40,000	16,40,000
33.	Public Health - - - - -	3,57,000	6,000	3,63,000
34.	Agriculture - - - - -	9,38,000	38,000	9,76,000
35.	Industries - - - - -	3,27,000	16,000	3,43,000
37.	Miscellaneous Departments - - - - -	44,000	—	44,000
	<b>Total - - - - -</b>	<b>2,81,02,000</b>	<b>6,81,000</b>	<b>2,87,83,000</b>
<b>EXCHANGE.</b>				
40.	Exchange - - - - -	1,71,000	—	1,71,000
<b>CIVIL WORKS.</b>				
41.	Civil Works - - - - -	69,78,000	35,000	70,13,000
<b>MISCELLANEOUS.</b>				
43.	Famine Relief and Insurance - - - - -	7,78,000	—	7,78,000
45.	Superannuation Allowances and Pensions - - - - -	13,27,000	46,000	13,73,000
46.	Stationery and Printing - - - - -	10,09,000	7,000	10,16,000
47.	Miscellaneous - - - - -	4,33,000	25,000	4,58,000
	<b>Total - - - - -</b>	<b>35,47,000</b>	<b>78,000</b>	<b>36,25,000</b>
51.	Contributions and Assignments to the Central Government by Provincial Governments - - - - -	9,98,000	—	9,98,000
52.	Miscellaneous adjustments between the Central and Provincial Governments - - - - -	4,000	—	4,000
	<b>Total - - - - -</b>	<b>10,02,000</b>	<b>—</b>	<b>10,02,000</b>
	<b>Total Expenditure - - - - -</b>	<b>4,71,16,000</b>	<b>9,25,000</b>	<b>4,80,41,000</b>

## CENTRAL PROVINCES.

ACCOUNT showing the ESTIMATED REVENUE of the Government of the CENTRAL PROVINCES in India and in England for 1921-22.

HEADS OF REVENUE.		Revised Estimate for 1921-22.		
		India.	England.	Total.
PRINCIPAL HEADS OF REVENUE.		Rs.	Rs.	Rs.
II.	Taxes on Income	11,39,000	—	11,39,000
V.	Land Revenue	2,75,67,000	—	2,75,67,000
VI.	Excise	1,08,00,000	—	1,08,00,000
VII.	Stamps	48,00,000	—	48,00,000
VIII.	Forest	39,90,000	—	39,90,000
IX.	Registration	6,00,000	—	6,00,000
Total		4,88,96,000	—	4,88,96,000
IRRIGATION, NAVIGATION, &c.				
XIII.	Works for which Capital Accounts are kept	40,000	— 42,000	— 2,000
XIV.	Works for which no Capital Accounts are kept	1,04,000	—	1,04,000
Total		1,44,000	— 42,000	1,02,000
DEBT SERVICES.				
XVI.	Interest	4,50,000	—	4,50,000
CIVIL ADMINISTRATION.				
XVII.	Administration of Justice	3,40,000	—	3,40,000
XVIII.	Jails and Convict Settlements	2,48,000	—	2,48,000
XIX.	Police	26,000	—	26,000
XXI.	Education	2,41,000	—	2,41,000
XXII.	Medical	14,000	—	14,000
XXIII.	Public Health	60,000	—	60,000
XXIV.	Agriculture	2,40,000	—	2,40,000
XXV.	Industries	31,000	—	31,000
XXVI.	Miscellaneous Departments	27,000	—	27,000
Total		12,27,000	—	12,27,000
CIVIL WORKS.				
XXX.	Civil Works	3,51,000	—	3,51,000
MISCELLANEOUS.				
XXXII.	Transfer from Famine Insurance Fund	5,000	—	5,000
XXXIII.	Receipts in aid of Superannuation	4,20,000	—	4,20,000
XXXIV.	Stationery and Printing	1,15,000	—	1,15,000
XXXV.	Miscellaneous	1,80,000	—	1,80,000
		7,20,000	—	7,20,000
Total Revenue		5,17,88,000	— 42,000	5,17,46,000

ACCOUNT showing the ESTIMATED EXPENDITURE of the Government of the  
CENTRAL PROVINCES in India and in England for 1921-22.

HEADS OF EXPENDITURE.		Revised Estimate for 1921-22.		
		India.	England.	Total.
DIRECT DEMANDS ON THE REVENUE.		Rs.	Rs.	Rs.
2.	Taxes on Income - - - - -	54,000	—	54,000
5.	Land Revenue - - - - -	38,00,000	10,000	38,10,000
6.	Excise - - - - -	8,06,000	—	8,06,000
7.	Stamps - - - - -	2,15,000	—	2,15,000
8.	Forests - - - - -	28,27,000	39,000	28,66,000
9.	Registration - - - - -	2,59,000	—	2,59,000
Total - - - - -		79,61,000	49,000	80,10,000
REVENUE ACCOUNT OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.				
14.	Interest on Works for which Capital Accounts are kept - - - - -	93,000	—	93,000
15.	Other Revenue Expenditure financed from ordinary Revenues - - - - -	5,01,000	—	5,01,000
Total - - - - -		5,94,000	—	5,94,000
CAPITAL ACCOUNTS OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS CHARGED TO REVENUE.				
16.	Construction of Irrigation, Navigation, Embank- ment and Drainage Works - - - - -	20,27,000	—	20,27,000
DEBT SERVICES.				
19.	Interest on ordinary Debt - - - - -	19,20,000	—	19,20,000
CIVIL ADMINISTRATION.				
22.	General Administration - - - - -	49,57,000	1,40,000	50,97,000
24.	Administration of Justice - - - - -	31,02,000	75,000	31,77,000
25.	Jails and Convict Settlements - - - - -	10,64,000	12,000	10,76,000
26.	Police - - - - -	57,60,000	86,000	58,46,000
30.	Scientific Departments - - - - -	13,000	—	13,000
31.	Education - - - - -	54,56,000	52,000	55,08,000
32.	Medical - - - - -	12,76,000	69,000	13,45,000
33.	Public Health - - - - -	5,81,000	1,000	5,82,000
34.	Agriculture - - - - -	14,55,000	19,000	14,74,000
35.	Industries - - - - -	2,64,000	7,000	2,71,000
37.	Miscellaneous Departments - - - - -	58,000	5,000	63,000
Total - - - - -		2,39,86,000	4,66,000	2,44,52,000
EXCHANGE.				
40.	Exchange - - - - -	4,10,000	—	4,10,000
CIVIL WORKS.				
41.	Civil Works - - - - -	67,52,000	1,85,000	69,37,000
MISCELLANEOUS.				
43.	Famine Relief and Insurance - - - - -	39,60,000	—	39,60,000
45.	Superannuation Allowances and Pensions - - - - -	19,43,000	85,000	20,28,000
46.	Stationery and Printing - - - - -	6,95,000	10,000	7,05,000
47.	Miscellaneous - - - - -	2,20,000	24,000	2,44,000
Total - - - - -		68,18,000	1,19,000	69,37,000
51.	Contributions and Assignments, &c. - - - - -	31,55,000	—	31,55,000
Total Expenditure - - - - -		5,36,23,000	8,19,000	5,44,42,000
CAPITAL ACCOUNT OF IRRIGATION, NAVIGATION, EMBANK- MENT, DRAINAGE, AND OTHER WORKS NOT CHARGED TO REVENUE.				
55.	Construction of Irrigation Works - - - - -	14,82,000	68,000	15,50,000

ACCOUNT showing the ESTIMATED REVENUE of the Government of ASSAM in  
India and in England for 1921-22.

HEADS OF REVENUE.		Revised Estimate for 1921-22.		
		India.	England.	Total.
PRINCIPAL HEADS OF REVENUE.		Rs.	Rs.	Rs.
II.	Taxes on Income - - - -	4,35,000	—	4,35,000
V.	Land Revenue - - - -	98,41,000	—	98,41,000
VI.	Excise - - - -	63,00,000	—	63,00,000
VII.	Stamps - - - -	15,46,000	—	15,46,000
VIII.	Forest - - - -	12,24,000	—	12,24,000
IX.	Registration - - - -	1,27,000	—	1,27,000
Total - - - -		1,94,73,000	—	1,94,73,000
RAILWAYS.				
XI.	State Railways:—			
	Gross Receipts - - - -	1,30,000	—	1,30,000
	Deduct—Working expenses - - - -	1,62,000	—	1,62,000
	Net Receipts - - - -	—32,000	—	—32,000
DEPT SERVICES.				
XVI.	Interest - - - -	71,000	—	71,000
CIVIL ADMINISTRATION.				
XVII.	Administration of Justice - - - -	1,33,000	—	1,33,000
XVIII.	Jails and Convict Settlements - - - -	1,34,000	—	1,34,000
XIX.	Police - - - -	72,000	—	72,000
XXI.	Education - - - -	2,01,000	—	2,01,000
XXII.	Medical - - - -	16,000	—	16,000
XXIII.	Public Health - - - -	72,000	—	72,000
XXIV.	Agriculture - - - -	15,000	—	15,000
XXV.	Industries - - - -	1,000	—	1,000
XXVI.	Miscellaneous Departments - - - -	2,000	—	2,000
Total - - - -		6,46,000	—	6,46,000
CIVIL WORKS.				
XXX.	Civil Works - - - -	3,16,000	—	3,16,000
MISCELLANEOUS.				
XXXIII.	Receipts in aid of Superannuation - - - -	15,000	—	15,000
XXXIV.	Stationery and Printing - - - -	9,000	—	9,000
XXXV.	Miscellaneous - - - -	25,000	—	25,000
Total - - - -		49,000	—	49,000
XI.	Miscellaneous adjustments between the Central and Provincial Governments - - - -	14,00,000	—	14,00,000
Total Revenue - - - -		2,19,23,000	—	2,19,23,000

ACCOUNT showing the ESTIMATED EXPENDITURE of the Government of ASSAM  
in India and in England for 1921-22.

HEADS OF EXPENDITURE.		Revised Estimate for 1921-22.		
		India.	England.	Total.
DIRECT DEMANDS ON THE REVENUE.		Rs.	Rs.	Rs.
2.	Taxes on Income - - - - -	2,000	—	2,000
5.	Land Revenue - - - - -	13,57,000	—	13,57,000
6.	Excise - - - - -	1,75,000	—	1,75,000
7.	Stamps - - - - -	59,000	—	59,000
8.	Forest - - - - -	10,19,000	31,000	10,50,000
9.	Registration - - - - -	1,11,000	—	1,11,000
	Total - - - - -	27,23,000	31,000	27,54,000
RAILWAY REVENUE ACCOUNT.				
11.	Subsidised Companies - - - - -	38,000	—	38,000
12.	Miscellaneous Railway Expenditure - - - - -	1,000	—	1,000
	Total - - - - -	39,000	—	39,000
RAILWAY CAPITAL ACCOUNT.				
13.	Construction of Railways - - - - -	57,000	—	57,000
IRRIGATION AND EMBANKMENT, REVENUE ACCOUNT.				
15.	Other Revenue Expenditure - - - - -	75,000	—	75,000
CIVIL ADMINISTRATION.				
22.	General Administration - - - - -	26,77,000	93,000	27,70,000
24.	Administration of Justice - - - - -	7,41,000	23,000	7,64,000
25.	Jails and Convict Settlements - - - - -	4,91,000	—	4,91,000
26.	Police - - - - -	39,88,000	46,000	40,34,000
27.	Ports and Pilotage - - - - -	76,000	—	76,000
30.	Scientific Departments - - - - -	83,000	6,000	89,000
31.	Education - - - - -	20,31,000	32,000	20,63,000
32.	Medical - - - - -	9,66,000	49,000	10,15,000
33.	Public Health - - - - -	5,19,000	10,000	5,29,000
34.	Agriculture - - - - -	4,80,000	2,000	4,82,000
35.	Industries - - - - -	94,000	—	94,000
37.	Miscellaneous Departments - - - - -	6,000	—	6,000
	Total - - - - -	1,21,52,000	2,61,000	1,24,13,000
EXCHANGE.				
40.	Exchange - - - - -	2,25,000	—	2,25,000
CIVIL WORKS.				
41.	Civil Works - - - - -	47,48,000	36,000	47,84,000
MISCELLANEOUS.				
43.	Famine Relief and Insurance - - - - -	20,000	—	20,000
45.	Superannuation allowances and Pensions - - - - -	6,47,000	4,000	6,51,000
46.	Stationery and Printing - - - - -	3,02,000	—	3,02,000
47.	Miscellaneous - - - - -	5,22,000	5,000	5,27,000
	Total - - - - -	14,91,000	9,000	15,00,000
51.	Contributions and Assignments to Central Govern- ment by Provincial Governments - - - - -	19,09,000	—	19,09,000
	Total Expenditure - - - - -	2,34,19,000	3,37,000	2,37,56,000