

EAST INDIA (ESTIMATE).

ESTIMATE

OF

REVENUE AND EXPENDITURE

OF THE

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

For the Year 1922-23.

India Office,
28 May 1923. }

F. W. DUKE,
Under Secretary of State.



LONDON :

PRINTED & PUBLISHED BY HIS MAJESTY'S STATIONERY OFFICE
To be purchased through any Bookseller or directly from H.M. STATIONERY OFFICE
at the following addresses: Imperial House, Kingsway, London, W.C. 2, and
28 Abingdon Street, London, S.W. 1; York Street, Manchester;
1 St. Andrew's Crescent, Cardiff; or 120 George Street, Edinburgh.

1923

Price 3s. 6d. net.

GOVERNMENT OF INDIA.

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

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 - - -	2,05,000	—	—	3,07,67,000	17,54,14,000	15,71,12,000	6,50,000
II. Taxes on Income - -	1,03,89,000	57,000	7,94,000	1,49,93,000	7,81,28,000	2,78,56,000	1,12,95,000
III. Salt - - -	2,07,76,000	—	—	1,56,22,000	1,34,00,000	1,88,00,000	—
IV. Opium - - -	22,000	11,000	87,000	10,90,000	13,68,000	3,23,22,000	7,40,000
V. Land Revenue - - -	10,96,000	9,78,000	23,07,000	—	—	—	—
VI. Excise - - -	36,07,000	7,74,000	7,86,000	—	—	—	—
VII. Stamps:—							
A.—Non-judicial - -	4,89,000	51,000	3,75,000	—	—	—	—
B.—Judicial - - -	7,74,000	1,36,000	6,57,000	—	—	—	—
VIII. Forest - - -	19,22,000	16,000	6,78,000	—	—	—	—
IX. Registration - - -	80,000	6,000	65,000	—	—	—	—
X. Tributes from Indian States.	20,56,000	—	—	44,97,000	13,96,000	68,000	2,19,000
TOTAL - - -	4,14,16,000	20,29,000	57,49,000	6,69,69,000	26,97,06,000	23,61,58,000	1,29,04,000
Railways—							
XI. State Railways—							
Gross Receipts - -	92,00,00,000	—	—	—	—	—	—
Deduct—Working Expenses	65,83,85,000	—	—	—	—	—	—
Surplus profit paid to Companies.	68,07,000	—	—	—	—	—	—
Net Receipts - - -	25,48,08,000	—	—	—	—	—	—
XII. Subsidised Companies	7,73,000	—	—	—	—	—	—
TOTAL - - -	25,55,81,000	—	—	—	—	—	—
Irrigation, &c.							
XIII. Works for which Capital Accounts are kept.	—	1,000	10,61,000	—	—	—	8,000
XIV. Works for which no Capital Accounts are kept.	6,000	—	—	—	—	—	—
TOTAL - - -	6,000	1,000	10,61,000	—	—	—	8,000
Posts and Telegraphs.							
XV. Gross Receipts - -	10,01,69,000	—	—	—	—	—	—
Deduct—Working Expenses	9,27,33,000	—	—	—	—	—	—
Net Receipts - - -	74,36,000	—	—	—	—	—	—
Interest Receipts.							
XVI. Interest - - -	45,51,000	44,000	40,000	7,96,000	13,66,000	12,03,000	—
Civil Administration.							
XVII. Administration of Justice.	64,000	22,000	2,73,000	—	—	—	—
XVIII. Jails and Convict Settlements.	7,66,000	2,000	56,000	—	—	—	—
XIX. Police - - -	59,000	26,000	78,000	—	—	—	—
XX. Ports and Pilotage - -	—	—	—	—	2,10,000	13,35,000	—
XXI. Education - - -	70,000	25,000	32,000	—	—	—	—
XXII. Medical - - -	44,000	6,000	1,000	—	—	—	—
XXIII. Public Health - - -	1,25,000	—	—	—	—	—	—
XXIV. Agriculture - - -	4,49,000	13,000	12,000	5,000	—	—	—
XXV. Industries - - -	—	—	2,000	—	—	—	—
XXVI. Miscellaneous Departments.	10,87,000	1,000	1,000	36,000	34,000	86,000	15,000
TOTAL - - -	26,64,000	95,000	4,55,000	41,000	2,44,000	14,21,000	15,000
Carried forward - - -	31,16,54,000	21,69,000	73,05,000	6,78,06,000	27,13,16,000	23,87,82,000	1,29,27,000

GOVERNMENT OF INDIA.

3

in each of the PROVINCES of BRITISH INDIA and in ENGLAND for 1922-23.

Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	Total, India.	England.*	Exchange.	Total.
Rs. 2,50,000 72,58,000 — 9,38,000 — — — — — 2,76,000	Rs. 5,73,51,000 1,65,61,000 31,85,000 7,40,000 — — — — — 3,000	Rs. 8,000 52,23,000 1,000 8,80,000 — — — — — 85,000	Rs. 8,25,000 53,05,000 — 7,60,000 — — — — — 3,35,000	Rs. 4,21,000 10,72,000 — 9,10,000 — — — — — 5,000	Rs. 42,30,03,000 17,89,31,000 7,17,84,000 3,98,68,000 43,81,000 51,67,000 — 9,15,000 15,67,000 26,16,000 1,51,000 89,40,000	Rs. — — — — — — — — — —	Rs. — — — — — — — — — —	Rs. 42,30,03,000 17,89,31,000 7,17,84,000 3,98,68,000 43,81,000 51,67,000 — 9,15,000 15,67,000 26,16,000 1,51,000 89,40,000
87,22,000	7,78,40,000	61,97,000	72,25,000	24,08,000	73,73,23,000	—	—	73,73,23,000
—	—	—	—	—	92,00,00,000	4,84,000	2,42,000	92,07,26,000
—	—	—	—	—	65,83,85,000	—	—	65,83,85,000
—	—	—	—	—	68,07,000	—	—	68,07,000
—	—	—	—	—	25,48,08,000	4,84,000	2,42,000	25,55,34,000
—	—	—	—	—	7,73,000	12,16,000	6,08,000	25,97,000
—	—	—	—	—	25,55,81,000	17,00,000	8,50,000	25,81,31,000
—	—	—	—	—	10,70,000	— 33,000	— 17,000	10,20,000
—	—	—	—	—	6,000	—	—	6,000
—	—	—	—	—	10,76,000	— 33,000	— 17,000	10,26,000
—	—	—	—	—	10,01,69,000	14,77,000	7,39,000	10,23,85,000
—	—	—	—	—	9,27,33,000	3,96,000	1,98,000	9,33,27,000
—	—	—	—	—	74,36,000	10,81,000	5,41,000	90,58,000
—	—	—	—	—	80,00,000	16,07,000	8,04,000	1,04,11,000
—	—	—	—	—	3,59,000	—	—	3,59,000
—	—	—	—	—	8,24,000	—	—	8,24,000
—	—	—	—	—	1,63,000	—	—	1,63,000
—	6,33,000	—	—	—	21,78,000	—	—	21,78,000
—	—	—	—	—	1,27,000	—	—	1,27,000
—	—	—	—	—	51,000	1,000	—	52,000
—	—	—	—	—	1,25,000	—	—	1,25,000
—	—	—	—	—	4,79,000	—	—	4,79,000
—	—	—	—	—	2,000	—	—	2,000
11,000	13,000	3,000	2,000	22,000	13,11,000	—	—	13,11,000
11,000	6,46,000	3,000	2,000	22,000	56,19,000	1,000	—	56,20,000
87,33,000	7,84,86,000	62,00,000	72,27,000	24,30,000	1,01,50,35,000	43,56,000	21,78,000	1,02,15,69,000

* In this return the revenue and expenditure in England are brought to account at the rate of Rs. 10 = £. ; the adjustment for exchange being made in the next column.

GOVERNMENT OF INDIA.

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

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 -	31,16,54,000	21,69,000	73,05,000	6,78,06,000	27,13,16,000	23,87,82,000	1,29,27,000
Currency, Mint and Exchange.							
XXVII. Currency -	3,12,56,000	2,000	14,000	17,000	60,000	14,000	15,000
XXVIII. Mint -	2,44,000	—	—	—	14,52,000	—	—
TOTAL -	3,15,00,000	2,000	14,000	17,000	15,12,000	14,000	15,000
Civil Works.							
XXX. Civil Works -	1,88,000	35,000	56,000	27,000	60,000	1,38,000	58,000
Miscellaneous.							
XXXIII. Receipts in aid of Superannuation.	6,86,000	16,000	23,000	1,32,000	1,73,000	2,24,000	2,25,000
XXXIV. Stationery and Printing	10,29,000	—	22,000	3,000	—	2,45,000	15,000
XXXV. Miscellaneous -	—3,06,000	12,000	3,63,000	44,000	1,20,000	2,70,000	1,05,000
TOTAL -	14,09,000	28,000	4,08,000	1,79,000	2,93,000	7,39,000	3,45,000
Military Receipts.							
XXXVI. Army—							
Effective -	2,90,33,000	—	—	—	—	—	—
Non-effective -	9,01,000	—	—	—	—	—	—
	2,99,34,000	—	—	—	—	—	—
XXXVII. Marine -	35,85,000	—	—	—	—	—	—
XXXVIII. Military Works -	38,40,000	—	—	—	—	—	—
TOTAL -	3,73,59,000	—	—	—	—	—	—
Contributions and Assignments to the Central Government by Provincial Governments.							
XXXIX. Contributions and Assignments to the Central Government by Provincial Governments.	—	—	—	3,48,00,000	56,00,000	—	2,40,00,000
XL. Miscellaneous adjustments between the Central and Provincial Governments.	—	—	—	—	50,000	40,000	—
TOTAL -	—	—	—	3,48,00,000	56,50,000	40,000	2,40,00,000
TOTAL REVENUE -	38,21,10,000	22,34,000	77,83,000	10,28,29,000	27,88,31,000	23,97,13,000	3,73,45,000

GOVERNMENT OF INDIA.

5

in each of the PROVINCES of BRITISH INDIA and in ENGLAND for the year 1922-23—continued.

Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	Total, India.	England.	Exchange.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
87,33,000	7,84,86,000	62,00,000	72,27,000	24,30,000	1,01,50,35,000	43,56,000	21,78,000	1,02,15,69,000
14,000	27,000	3,000	3,000	2,000	3,14,27,000	14,57,000	7,29,000	3,36,13,000
—	—	—	—	—	16,96,000	1,000	—	16,97,000
14,000	27,000	3,000	3,000	2,000	3,31,23,000	14,58,000	7,29,000	3,53,10,000
4,36,000	10,000	30,000	76,000	11,000	11,25,000	—	—	11,25,000
1,62,000	1,05,000	87,000	85,000	44,000	19,62,000	3,68,000	1,84,000	25,14,000
2,10,000	1,000	—	—	—	15,25,000	6,000	3,000	15,34,000
20,000	1,10,000	39,000	15,000	9,000	8,01,000	12,75,000	6,38,000	27,14,000
3,92,000	2,16,000	1,26,000	1,00,000	53,000	42,88,000	16,49,000	8,25,000	67,62,000
—	—	—	—	—	2,90,33,000	69,50,000	34,75,000	3,94,58,000
—	—	—	—	—	9,01,000	15,45,000	7,72,000	32,18,000
—	—	—	—	—	2,99,34,000	84,95,000	42,47,000	4,26,76,000
—	—	—	—	—	35,85,000	—	—	35,85,000
—	—	—	—	—	38,40,000	—	—	38,40,000
—	—	—	—	—	3,73,59,000	84,95,000	42,47,000	5,01,01,000
1,75,00,000	64,00,000	—	22,00,000	15,00,000	9,20,00,000	—	—	9,20,00,000
30,000	—	11,000	19,000	—	1,50,000	—	—	1,50,000
1,75,30,000	64,00,000	11,000	22,19,000	15,00,000	9,21,50,000	—	—	9,21,50,000
71,05,000	8,51,39,000	63,70,000	96,25,000	39,96,000	1,18,30,80,000	1,59,58,000	79,79,000	1,20,70,17,000

GOVERNMENT OF INDIA.

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

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.
Direct Demands on the Revenues.							
1. Customs - - - - -	—	—	1,000	11,98,000	26,39,000	20,25,000	—
2. Taxes on Income - - - - -	7,08,000	6,000	53,000	4,89,000	8,98,000	5,50,000	5,86,000
3. Salt - - - - -	88,83,000	—	—	26,86,000	39,28,000	3,30,000	—
4. Opium - - - - -	10,000	—	—	—	46,000	40,000	1,86,95,000
5. Land Revenue - - - - -	5,79,000	3,21,000	4,31,000	—	—	—	—
6. Excise - - - - -	2,15,000	18,000	38,000	—	—	—	—
7. Stamps :—							
A.—Non-judicial - - - - -	—29,05,000	2,000	22,000	—	—	—	—
B.—Judicial - - - - -	1,36,000	—	8,000	—	—	—	—
8. Forests - - - - -	28,09,000	40,000	7,08,000	—	—	—	—
9. Registration - - - - -	20,000	3,000	21,000	—	—	—	—
TOTAL - - - - -	1,04,55,000	3,90,000	12,82,000	43,73,000	75,11,000	29,45,000	1,92,81,000
Railway Revenue Account.							
10. State Railways :—							
Interest on Debt - - - - -	10,58,98,000	—	—	—	—	—	—
Interest on Capital contributed by Companies.	4,05,000	—	—	—	—	—	—
Annuities in purchase of Railways.	—	—	—	—	—	—	—
Sinking Funds - - - - -	—	—	—	—	—	—	—
11. Subsidised Companies - - - - -	10,80,000	—	—	—	—	—	—
12. Miscellaneous Railway Expenditure.	10,10,000	—	—	—	—	—	—
TOTAL - - - - -	10,83,93,000	—	—	—	—	—	—
Irrigation, &c., Revenue Account.							
14. Works for which Capital Accounts are kept :—							
Interest on Debt - - - - -	—	—	9,60,000	—	—	—	1,16,000
15. Other Revenue Expenditure -	5,000	23,000	68,000	4,000	—	—	14,000
TOTAL - - - - -	5,000	23,000	10,28,000	4,000	—	—	1,30,000
Irrigation, &c., Capital Account (charged to Revenue).							
16. Construction of Irrigation, &c., Works—Financed from Ordinary Revenues.	—	35,000	—	—	—	—	—
Posts and Telegraphs Revenue Account.							
17. Posts and Telegraphs :—							
Interest on Debt - - - - -	62,05,000	—	—	—	—	—	—
Miscellaneous Expenditure	—54,13,000	—	—	—	—	—	—
TOTAL - - - - -	7,92,000	—	—	—	—	—	—
Posts and Telegraphs Capital Account (charged to Revenue).							
18. Capital outlay on Posts and Telegraphs, Indo-European Telegraph Department.	—5,02,000	—	—	—	—	—	—
Debt Services.							
19. Interest on ordinary Debt -	8,74,69,000	2,81,000	1,40,000	1,00,23,000	5,75,00,000	14,00,000	72,35,000
Deduct—Amount chargeable to—							
Railways - - - - -	10,58,98,000	—	—	—	—	—	—
Irrigation - - - - -	—	—	9,60,000	—	—	—	1,16,000
Posts and Telegraphs -	62,05,000	—	—	—	—	—	—
Provincial Governments	—	—	—	41,38,000	79,70,000	7,68,000	52,51,000
Remainder chargeable to Ordinary Debt.	—2,46,34,000	2,81,000	—8,20,000	58,85,000	4,95,30,000	6,32,000	18,68,000
20. Interest on other obligations	2,57,68,000	13,000	—	5,32,000	9,22,000	6,05,000	22,36,000
21. Sinking Funds - - - - -	1,54,00,000	—	—	—	—	—	—
TOTAL - - - - -	1,65,34,000	2,94,000	—8,20,000	64,17,000	5,04,52,000	12,37,000	41,04,000
Carried forward -	13,56,77,000	7,42,000	14,90,000	1,07,94,000	5,79,63,000	41,82,000	2,35,15,000

GOVERNMENT OF INDIA.

GOVERNMENT in each of the PROVINCES of BRITISH INDIA and in ENGLAND for 1922-23.

Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	Total, India.	England.	Exchange.	Grand Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
36,000	10,35,000	19,000	1,000	—	69,54,000	97,000	48,000	70,99,000
4,80,000	2,38,000	1,89,000	3,08,000	12,000	45,17,000	47,000	24,000	45,88,000
—	74,000	76,000	—	—	1,59,77,000	65,000	32,000	1,60,74,000
—	—	—	—	—	1,87,91,000	51,000	26,000	1,88,68,000
—	—	—	—	—	13,31,000	31,000	15,000	13,77,000
—	—	—	—	—	2,71,000	21,000	11,000	3,03,000
—	—	—	—	—	—28,81,000	20,00,000	10,00,000	1,19,000
—	—	—	—	—	1,44,000	—	—	1,44,000
—	—	—	—	—	35,57,000	6,00,000	3,00,000	44,57,000
—	—	—	—	—	44,000	—	—	44,000
5,16,000	13,47,000	2,84,000	3,09,000	12,000	4,87,05,000	29,12,000	14,56,000	5,30,73,000
—	—	—	—	—	10,58,98,000	4,25,23,000	2,12,62,000	16,96,83,000
—	—	—	—	—	4,05,000	2,18,66,000	1,09,33,000	3,32,04,000
—	—	—	—	—	—	3,35,75,000	1,67,87,000	5,03,62,000
—	—	—	—	—	—	30,74,000	15,37,000	46,11,000
—	—	—	—	—	10,80,000	—	—	10,80,000
—	—	—	—	—	10,10,000	16,27,000	8,14,000	34,51,000
—	—	—	—	—	10,83,93,000	10,26,65,000	5,13,33,000	26,23,91,000
—	—	—	—	—	—	—	—	—
—	—	—	—	—	10,76,000	—	—	10,76,000
—	—	—	—	—	1,14,000	—	—	1,14,000
—	—	—	—	—	11,90,000	—	—	11,90,000
—	—	—	—	—	—	—	—	—
—	—	—	—	—	35,000	—	—	35,000
—	—	—	—	—	—	—	—	—
—	—	—	—	—	62,05,000	—	—	62,05,000
—	—	—	—	—	—54,13,000	41,00,000	20,50,000	7,37,000
—	—	—	—	—	7,92,000	41,00,000	20,50,000	69,42,000
—	—	—	—	—	—5,02,000	1,35,000	67,000	—3,00,000
48,35,000	33,41,000	8,41,000	12,39,000	96,000	17,44,00,000	8,66,11,000	4,33,06,000	30,43,17,000
—	—	—	—	—	10,58,98,000	4,25,23,000	2,12,62,000	16,96,83,000
—	—	—	—	—	10,76,000	—	—	10,76,000
—	—	—	—	—	62,05,000	—	—	62,05,000
85,38,000	—	22,68,000	21,21,000	—	3,10,54,000	—	—	3,10,54,000
—37,03,000	33,41,000	—14,27,000	—8,82,000	96,000	3,01,67,000	4,40,88,000	2,20,44,000	9,62,99,000
3,83,000	3,21,000	3,30,000	2,68,000	1,23,000	3,15,01,000	60,000	30,000	3,15,91,000
—	—	—	—	—	1,54,00,000	50,00,000	25,00,000	2,29,00,000
—33,20,000	36,62,000	—10,97,000	—6,14,000	2,19,000	7,70,68,000	4,91,48,000	2,45,74,000	15,07,90,000
—28,04,000	50,09,000	—8,13,000	—3,05,000	2,31,000	23,56,81,000	15,89,60,000	7,94,80,000	47,41,21,000

GOVERNMENT OF INDIA.

GOVERNMENT in each of the PROVINCES of BRITISH INDIA and in ENGLAND for 1922-23—continued.

Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	Total, India.	England.	Exchange.	Grand Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
28,04,000	50,09,000	8,13,000	3,05,000	2,31,000	23,56,81,000	15,89,60,000	7,94,80,000	47,41,21,000
—	—	—	—	—	1,30,56,000	—	—	1,30,56,000
5,53,000	7,32,000	3,82,000	2,80,000	2,04,000	72,41,000	52,45,000	26,23,000	78,68,000
—	—	—	—	—	9,84,000	3,27,000	1,63,000	77,31,000
—	—	—	—	—	44,65,000	87,000	44,000	11,15,000
—	—	—	—	—	86,52,000	35,000	17,000	45,17,000
—	3,83,000	7,000	—	—	20,74,000	1,75,000	88,000	89,15,000
3,58,000	2,11,000	67,000	1,59,000	18,000	26,84,000	2,35,000	1,17,000	24,26,000
6,54,000	60,68,000	95,000	35,000	17,81,000	2,80,73,000	2,90,000	1,45,000	31,19,000
—	—	—	—	—	85,51,000	6,51,000	3,26,000	2,90,50,000
28,000	—	—	—	—	30,48,000	6,55,000	3,28,000	95,34,000
21,000	—	—	—	—	24,79,000	55,000	28,000	31,31,000
—	—	3,000	—	—	15,98,000	4,20,000	2,10,000	31,09,000
—	—	—	—	—	19,72,000	60,000	30,000	16,88,000
—	—	—	—	—	15,000	81,000	40,000	20,93,000
—	—	—	—	—	40,000	28,000	14,000	57,000
61,000	93,000	36,000	47,000	81,000	20,79,000	2,000	1,000	43,000
16,75,000	74,87,000	5,90,000	5,21,000	20,84,000	8,70,11,000	3,83,000	1,91,000	26,53,000
—	—	—	—	—	—	87,29,000	43,65,000	10,01,05,000
2,70,000	2,32,000	50,000	35,000	28,000	29,02,000	40,90,000	20,45,000	90,37,000
—	—	—	—	—	17,85,000	71,000	35,000	18,91,000
—	—	—	—	—	—	—	50,00,000	50,00,000
2,70,000	2,32,000	50,000	35,000	28,000	46,87,000	41,61,000	70,80,000	1,59,28,000
12,05,000	2,31,000	2,63,000	8,58,000	2,20,000	1,48,07,000	1,29,000	65,000	1,50,01,000
—	—	—	—	—	57,000	—	—	57,000
69,000	1,93,000	51,000	1,72,000	8,000	27,90,000	1,16,000	58,000	29,64,000
3,47,000	48,000	1,32,000	68,000	44,000	38,75,000	2,19,71,000	1,09,86,000	3,68,32,000
85,000	1,06,000	13,000	26,000	24,000	39,42,000	14,92,000	7,46,000	61,80,000
33,000	3,000	7,000	25,17,000	12,000	46,82,000	15,45,000	7,72,000	69,99,000
5,34,000	3,50,000	2,03,000	27,83,000	88,000	1,53,46,000	2,51,24,000	1,25,62,000	5,30,32,000
—	—	—	—	—	43,92,88,000	8,25,07,000	12,54,000	56,30,49,000
—	—	—	—	—	4,16,67,000	3,45,30,000	1,72,65,000	9,34,62,000
—	—	—	—	—	48,09,55,000	11,70,37,000	5,85,19,000	65,65,11,000
—	—	—	—	—	89,56,000	25,94,000	12,97,000	1,28,47,000
—	—	—	—	—	4,90,04,000	17,45,000	8,72,000	5,16,21,000
—	—	—	—	—	53,89,15,000	12,13,76,000	8,06,48,000	72,09,79,000
—	—	8,000	—	—	3,86,000	—	—	3,86,000
8,80,000	1,33,09,000	3,01,000	38,92,000	26,51,000	89,68,33,000	31,84,79,000	16,42,40,000	1,37,95,52,000
—	—	—	—	—	4,48,85,000	10,44,80,000	5,22,40,000	20,16,05,000
—	—	—	—	—	1,99,000	1,000	—	2,00,000
—	—	—	—	—	1,10,36,000	—	—	1,10,36,000
—	—	—	—	—	1,63,64,000	18,57,000	9,29,000	1,91,50,000
—	—	—	—	—	7,24,84,000	10,63,38,000	5,31,69,000	23,19,91,000

ACCOUNT showing the ESTIMATED REVENUE of the Government of MADRAS in India and in England for 1922-23.

HEADS OF REVENUE.				Revised Estimate for 1922-23.			
				India.	England.	Exchange.	Total.
PRINCIPAL HEADS OF REVENUE.				Rs.	Rs.	Rs.	Rs.
V.	Land Revenue	-	-	6,43,30,000	-	-	6,43,30,000
VI.	Excise	-	-	4,90,46,000	-	-	4,90,46,000
VII.	Stamps	-	-	2,22,00,000	-	-	2,22,00,000
VIII.	Forest	-	-	53,72,000	-	-	53,72,000
IX.	Registration	-	-	36,70,000	-	-	36,70,000
Total				14,46,18,000	-	-	14,46,18,000
IRRIGATION, &c., WORKS.							
XIII.	Works for which Capital Accounts are kept	-	-	92,85,000	-	-	92,85,000
XIV.	Works for which no Capital Accounts are kept	-	-	1,25,000	-	-	1,25,000
Total				94,10,000	-	-	94,10,000
INTEREST RECEIPTS.							
XVI.	Interest	-	-	9,12,000	-	-	9,12,000
CIVIL ADMINISTRATION.							
XVII.	Administration of Justice	-	-	15,07,000	-	-	15,07,000
XVIII.	Jails and Convict Settlements	-	-	7,70,000	-	-	7,70,000
XIX.	Police	-	-	7,50,000	-	-	7,50,000
XX.	Ports and Pilotage	-	-	1,000	-	-	1,000
XXI.	Education	-	-	6,80,000	-	-	6,80,000
XXII.	Medical	-	-	3,75,000	-	-	3,75,000
XXIII.	Public Health	-	-	2,34,000	-	-	2,34,000
XXIV.	Agriculture	-	-	3,47,000	-	-	3,47,000
XXV.	Industries	-	-	14,91,000	-	-	14,91,000
XXVI.	Miscellaneous Departments	-	-	3,19,000	-	-	3,19,000
Total				64,74,000	-	-	64,74,000
CIVIL WORKS.							
XXX.	Civil Works	-	-	6,26,000	-	-	6,26,000
MISCELLANEOUS.							
XXXIII.	Receipts in aid of Superannuation	-	-	3,25,000	-	-	3,25,000
XXXIV.	Stationery and Printing	-	-	2,06,000	-	-	2,06,000
XXXV.	Miscellaneous	-	-	5,84,000	-	-	5,84,000
Total				11,15,000	-	-	11,15,000
XL. Miscellaneous adjustments between the Central and Provincial Governments							
				3,61,000	-	-	3,61,000
Total Revenue				16,35,16,000	-	-	16,35,16,000

ACCOUNT showing the ESTIMATED EXPENDITURE of the Government of MADRAS
in India and in England for 1922-23.

HEADS OF EXPENDITURE.				Revised Estimate for 1922-23.			
				India.	England.	Exchange.	Total.
DIRECT DEMANDS ON THE REVENUE.				Rs.	Rs.	Rs.	Rs.
5.	Land Revenue	-	-	1,38,89,900	27,000	14,100	1,39,31,000
6.	Excise	-	-	29,53,200	24,000	12,800	29,90,000
7.	Stamps	-	-	7,74,000	-	-	7,74,000
8.	Forests	-	-	48,88,200	53,500	27,800	49,69,500
9.	Registration	-	-	22,07,000	-	-	22,07,000
Total				2,47,12,300	1,04,500	54,700	2,48,71,500
IRRIGATION, &c., REVENUE ACCOUNT.							
14.	Works for which Capital Accounts are kept—						
	Interest on Debt	-	-	38,68,000	-	-	38,68,000
15.	Other Revenue Expenditure financed from ordinary Revenues	-	-	35,11,000	-	-	35,11,000
Total				73,79,000	-	-	73,79,000
IRRIGATION, &c., CAPITAL ACCOUNT (charged to Revenue).							
16.	Construction of Irrigation, &c., Works	-	-	36,000	-	-	36,000
DEBT SERVICES.							
19.	Interest on ordinary Debt	-	-	2,70,000	-	-	2,70,000
20.	Interest on other obligations	-	-	1,000	-	-	1,000
Total				2,71,000	-	-	2,71,000
CIVIL ADMINISTRATION.							
22.	General Administration	-	-	1,27,49,000	3,56,000	1,88,000	1,32,93,000
24.	Administration of Justice	-	-	95,30,200	1,11,000	57,800	96,99,000
25.	Jails and Convict Settlements	-	-	39,62,900	21,000	11,100	39,95,000
26.	Police	-	-	2,03,49,000	1,52,000	80,000	2,05,81,000
27.	Ports and Pilotage	-	-	27,000	-	-	27,000
30.	Scientific Departments	-	-	1,28,700	11,500	5,300	1,45,500
31.	Education	-	-	1,55,81,600	1,24,000	64,400	1,57,70,000
32.	Medical	-	-	55,27,000	1,95,000	1,02,000	58,24,000
33.	Public Health	-	-	17,93,400	23,500	12,600	18,29,500
34.	Agriculture	-	-	27,30,600	59,000	30,400	28,20,000
35.	Industries	-	-	18,04,100	1,30,000	65,900	20,00,000
37.	Miscellaneous Departments	-	-	10,77,800	8,000	4,200	10,90,000
Total				7,52,61,300	11,91,000	6,21,700	7,70,74,000
CIVIL WORKS.							
41.	Civil Works	-	-	1,11,82,000	4,73,500	2,41,000	1,18,96,500
MISCELLANEOUS.							
43.	Famine Relief and Insurance	-	-	6,52,000	-	-	6,52,000
45.	Superannuation Allowances and Pensions	-	-	45,81,600	2,03,000	1,04,400	48,89,000
46.	Stationery and Printing	-	-	17,62,000	4,25,000	2,19,000	24,06,000
47.	Miscellaneous	-	-	9,52,700	37,000	19,300	10,09,000
Total				79,48,300	6,65,000	3,42,700	89,56,000
51.	Contributions to the Central Government by Provincial Governments	-	-	3,48,00,000	-	-	3,48,00,000
Total Expenditure charged to Revenue				16,15,89,900	24,34,000	12,60,100	16,52,84,000
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.							
55.	Construction of Irrigation, &c., Works	-	-	7,33,000	-	-	7,33,000

ACCOUNT showing the ESTIMATED REVENUE of the Government of BOMBAY
in India and in England for 1922-23.

HEADS OF REVENUE.		Revised Estimate for 1922-23.			
		India.	England.	Exchange.	Total.
PRINCIPAL HEADS OF REVENUE.		Rs.	Rs.	Rs.	Rs.
II.	Taxes on Income - - - -	3,00,000	—	—	3,00,000
V.	Land Revenue - - - -	5,81,92,000	—	—	5,81,92,000
VI.	Excise - - - -	4,07,15,000	—	—	4,07,15,000
VII.	Stamps - - - -	1,90,00,000	—	—	1,90,00,000
VIII.	Forest - - - -	77,00,000	—	—	77,00,000
IX.	Registration - - - -	13,75,000	—	—	13,75,000
	Total - - - -	12,72,82,000	—	—	12,72,82,000
IRRIGATION, &c. WORKS.					
XIII.	Works for which Capital Accounts are kept	44,82,500	-51,000	-25,500	44,06,000
XIV.	Works for which no Capital Accounts are kept	1,40,000	—	—	1,40,000
	Total - - - -	46,22,500	-51,000	-25,500	45,46,000
INTEREST RECEIPTS.					
XVI.	Interest - - - -	77,24,000	—	—	77,24,000
CIVIL ADMINISTRATION.					
XVII.	Administration of Justice - - - -	14,00,000	—	—	14,00,000
XVIII.	Jails and Convict Settlements - - - -	5,20,000	—	—	5,20,000
XIX.	Police - - - -	1,90,000	—	—	1,90,000
XX.	Ports and Pilotage - - - -	40,000	—	—	40,000
XXI.	Education - - - -	9,50,000	—	—	9,50,000
XXII.	Medical - - - -	7,00,000	—	—	7,00,000
XXIII.	Public Health - - - -	2,67,000	—	—	2,67,000
XXIV.	Agriculture - - - -	3,24,000	—	—	3,24,000
XXV.	Industries - - - -	22,000	—	—	22,000
XXVI.	Miscellaneous Departments - - - -	1,18,000	—	—	1,18,000
	Total - - - -	45,31,000	—	—	4,531,000
CIVIL WORKS.					
XXX.	Civil Works - - - -	12,00,000	—	—	12,00,000
MISCELLANEOUS.					
XXXIII.	Receipts in aid of Superannuation - - - -	12,57,000	—	—	12,57,000
XXXIV.	Stationery and Printing - - - -	2,55,000	—	—	2,55,000
XXXV.	Miscellaneous - - - -	5,15,000	—	—	5,15,000
	Total - - - -	20,27,000	—	—	20,27,000
XL.	Miscellaneous adjustments between the - Central and Provincial Governments - - - -	14,15,000	—	—	14,15,000
	Total Revenue - - - -	14,88,01,500	-51,000	-25,500	14,87,25,000
CAPITAL RECEIPTS.					
XLII.	Bombay Development Scheme - - - -	50,16,000	—	—	50,16,000

ACCOUNT showing the ESTIMATED EXPENDITURE of the Government of BOMBAY
in India and in England for 1922-23.

HEADS OF EXPENDITURE.		Revised Estimate for 1922-23.			
		India.	England.	Exchange.	Total.
DIRECT DEMANDS ON THE REVENUE.		Rs.	Rs.	Rs.	Rs.
5.	Land Revenue	1,66,65,000	40,000	20,000	1,67,25,000
6.	Excise	30,69,000	22,000	11,000	31,02,000
7.	Stamps	3,59,500	1,17,000	58,500	5,35,000
8.	Forest	44,67,000	58,000	29,000	45,54,000
9.	Registration	7,76,000	—	—	7,76,000
Total		2,53,36,500	2,37,000	1,18,500	2,56,92,000
IRRIGATION, &c., REVENUE ACCOUNT.					
14.	Works for which Capital Accounts are kept—				
	Interest on Debt	45,74,000	—	—	45,74,000
15.	Other Revenue Expenditure financed from ordinary Revenue	43,57,000	28,000	14,000	43,99,000
Total		89,31,000	28,000	14,000	89,73,000
DEBT SERVICES.					
19.	Interest on ordinary Debt	1,00,08,000	4,000	2,000	1,00,14,000
21.	Sinking Funds	9,39,000	—	—	9,39,000
Total		1,09,47,000	4,000	2,000	1,09,53,000
CIVIL ADMINISTRATION.					
22.	General Administration	1,11,42,000	3,12,000	1,56,000	1,16,10,000
24.	Administration of Justice	65,59,000	1,72,000	86,000	68,17,000
25.	Jails and Convict Settlements	28,87,500	45,000	22,500	29,55,000
26.	Police	1,81,74,500	1,55,000	77,500	1,84,07,000
27.	Ports and Pilotage	1,59,000	—	—	1,59,000
30.	Scientific Departments	79,000	—	—	79,000
31.	Education	1,75,62,000	1,34,000	67,000	1,77,63,000
32.	Medical	44,76,500	1,29,000	64,500	46,70,000
33.	Public Health	22,11,500	23,000	11,500	22,46,000
34.	Agriculture	23,97,000	62,000	31,000	24,90,000
35.	Industries	3,75,000	10,000	5,000	3,90,000
37.	Miscellaneous Departments	4,30,000	10,000	5,000	4,45,000
Total		6,64,53,000	10,52,000	5,26,000	6,80,31,000
CIVIL WORKS.					
41.	Civil Works	1,03,99,500	3,95,000	1,97,500	1,09,99,000
MISCELLANEOUS.					
43.	Famine Relief and Insurance	63,60,000	—	—	63,60,000
45.	Superannuation Allowances and Pensions	50,00,500	3,07,000	1,53,500	54,61,000
46.	Stationery and Printing	12,54,500	3,59,000	1,79,500	17,93,000
47.	Miscellaneous	30,00,500	15,000	7,500	30,23,000
Total		1,56,15,500	6,81,000	3,40,500	1,66,37,000
51.	Contributions to the Central Government by Provincial Governments	56,00,000	—	—	56,00,000
52.	Miscellaneous adjustments between the Central and Provincial Governments	50,000	—	—	50,000
Total		56,50,000	—	—	56,50,000
Total Expenditure charged to Revenue		14,33,32,500	23,97,000	11,98,500	14,69,28,000
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.					
52A.	Forest Capital outlay	5,40,000	—	—	5,40,000
55.	Construction of Irrigation Works	64,90,500	4,73,000	2,36,500	72,00,000
56A.	Capital outlay on Public Health	8,26,000	—	—	8,26,000
59.	Bombay Development Scheme	2,52,26,000	33,16,000	16,58,000	3,02,00,000
60.	Civil Works	56,12,000	—	—	56,12,000
60A.	Other Provincial Expenditure not charged to Revenue	17,50,000	—	—	17,50,000
Total Capital Expenditure not charged to Revenue		4,04,44,500	37,89,000	18,94,500	4,61,28,000

ACCOUNT showing the ESTIMATED REVENUE of the Government of BENGAL
in India and in England for 1922-23.

HEADS OF REVENUE.		Revised Estimate for 1922-23.			
		India.	England.	Exchange.	Total.
PRINCIPAL HEADS OF REVENUE.		Rs.	Rs.	Rs.	Rs.
V.	Land Revenue	3,09,32,000	—	—	3,09,32,000
VI.	Excise	2,02,00,000	—	—	2,02,00,000
VII.	Stamps	3,02,00,000	—	—	3,02,00,000
VIII.	Forest	22,30,000	—	—	22,30,000
IX.	Registration	24,00,000	—	—	24,00,000
Total		8,59,62,000	—	—	8,59,62,000
IRRIGATION, &c., WORKS.					
XIII.	Works for which Capital Accounts are kept	—2,40,000	—	—	—2,40,000
XIV.	Works for which no Capital Accounts are kept	2,00,000	—	—	2,00,000
Total		—40,000	—	—	—40,000
INTEREST RECEIPTS.					
XVI.	Interest	4,05,000	—	—	4,05,000
CIVIL ADMINISTRATION.					
XVII.	Administration of Justice	15,30,000	—	—	15,30,000
XVIII.	Jails and Convict Settlements	12,65,000	—	—	12,65,000
XIX.	Police	4,30,000	—	—	4,30,000
XX.	Ports and Pilotage	20,000	—	—	20,000
XXI.	Education	10,46,000	—	—	10,46,000
XXII.	Medical	8,33,000	—	—	8,33,000
XXIII.	Public Health	12,000	—	—	12,000
XXIV.	Agriculture	3,31,000	—	—	3,31,000
XXV.	Industries	7,55,000	—	—	7,55,000
XXVI.	Miscellaneous Departments	10,000	—	—	10,000
Total		62,32,000	—	—	62,32,000
CIVIL WORKS.					
XXX.	Civil Works	7,20,000	—	—	7,20,000
MISCELLANEOUS.					
XXXIII.	Receipts in aid of Superannuation	4,16,000	—	—	4,16,000
XXXIV.	Stationery and Printing	5,59,000	—	—	5,59,000
XXXV.	Miscellaneous	32,95,000	—	—	32,95,000
Total		42,70,000	—	—	42,70,000
XL.	Miscellaneous adjustments between the Central and Provincial Governments	1,46,000	—	—	1,46,000
Total Revenue		9,76,95,000	—	—	9,76,95,000

ACCOUNT showing the ESTIMATED EXPENDITURE of the Government of BENGAL
in India and in England for 1922-23.

HEADS OF EXPENDITURE.				Revised Estimate for 1922-23.				
				India.	England.	Exchange.	Total.	
DIRECT DEMANDS ON THE REVENUE.				Rs.	Rs.	Rs.	Rs.	
5.	Land Revenue	-	-	-	29,91,000	18,000	10,000	30,19,000
6.	Excise	-	-	-	15,77,000	1,000	-	15,78,000
7.	Stamps	-	-	-	7,92,000	-	-	7,92,000
8.	Forest	-	-	-	12,54,000	39,000	20,000	13,13,000
9.	Registration	-	-	-	17,00,000	-	-	17,00,000
Total				-	83,14,000	58,000	30,000	84,02,000
IRRIGATION, &c., REVENUE ACCOUNT.								
14.	Works for which Capital Accounts are kept—							
	Interest on Debt	-	-	-	16,30,000	-	-	16,30,000
15.	Other Revenue Expenditure financed from ordinary Revenue	-	-	-	12,82,000	19,000	9,000	13,10,000
Total				-	29,12,000	19,000	9,000	29,40,000
IRRIGATION, &c., CAPITAL ACCOUNT (Charged to Revenue).								
16.	Construction of Irrigation	-	-	-	-22,32,000	-	-	-22,32,000
DEBT SERVICES.								
19.	Interest on ordinary Debt	-	-	-	-8,62,000	-	-	-8,62,000
CIVIL ADMINISTRATION.								
22.	General Administration	-	-	-	1,16,64,000	3,28,000	1,73,000	1,21,65,000
24.	Administration of Justice	-	-	-	1,12,18,000	1,60,000	84,000	1,14,62,000
25.	Jails and Convict Settlements	-	-	-	38,04,000	82,000	43,000	39,29,000
26.	Police	-	-	-	1,88,73,000	1,71,000	90,000	1,91,34,000
27.	Ports and Pilotage	-	-	-	2,56,000	44,000	23,000	3,23,000
30.	Scientific Departments	-	-	-	21,000	-	-	21,000
31.	Education	-	-	-	1,25,22,000	1,38,000	73,000	1,27,33,000
32.	Medical	-	-	-	53,02,000	1,83,000	97,000	55,82,000
33.	Public Health	-	-	-	25,78,000	33,000	17,000	26,28,000
34.	Agriculture	-	-	-	20,86,000	46,000	24,000	21,56,000
35.	Industries	-	-	-	12,91,000	51,000	26,000	13,68,000
37.	Miscellaneous Departments	-	-	-	2,57,000	18,000	9,000	2,84,000
Total				-	6,98,72,000	12,54,000	6,59,000	7,17,85,000
CIVIL WORKS.								
41.	Civil Works	-	-	-	1,01,05,000	97,000	51,000	1,02,53,000
MISCELLANEOUS.								
43.	Famine Relief and Insurance	-	-	-	2,00,000	-	-	2,00,000
45.	Superannuation Allowances and Pensions	-	-	-	43,16,000	2,02,000	1,04,000	46,22,000
46.	Stationery and Printing	-	-	-	22,93,000	2,26,000	1,15,000	26,34,000
47.	Miscellaneous	-	-	-	4,01,000	44,000	23,000	4,68,000
Total				-	72,10,000	4,72,000	2,42,000	79,24,000
52.	Miscellaneous adjustments between the Central and Provincial Governments	-	-	-	40,000	-	-	40,000
Total Expenditure charged to Revenue				-	9,53,59,000	19,00,000	9,91,000	9,82,50,000
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.								
55.	Construction of Irrigation, Navigation, Embankment and Drainage Works	-	-	-	30,01,000	14,25,000	7,62,000	51,88,000

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 1922-23.

HEADS OF REVENUE.				Revised Estimate for 1922-23.			
				India.	England.	Exchange.	Total.
PRINCIPAL HEADS OF REVENUE.				Rs.	Rs.	Rs.	Rs.
II.	Taxes on Income	-	-	76,700	—	—	76,700
V.	Land Revenue	-	-	6,87,74,000	—	—	6,87,74,000
VI.	Excise	-	-	1,50,00,000	—	—	1,50,00,000
VII.	Stamps	-	-	1,62,00,000	—	—	1,62,00,000
VIII.	Forest	-	-	90,60,000	—	—	90,60,000
IX.	Registration	-	-	12,73,000	—	—	12,73,000
Total				11,03,83,700	—	—	11,03,83,700
RAILWAYS.							
XII.	Subsidised Companies	-	-	65,000	—	—	65,000
IRRIGATION, &c, WORKS.							
XIII.	Works for which Capital Accounts are kept	-	-	82,54,790	—	—	82,54,790
XIV.	Works for which no Capital Accounts are kept	-	-	21,000	—	—	21,000
Total				82,75,790	—	—	82,75,790
INTEREST RECEIPTS.							
XVI.	Interest	-	-	20,76,000	—	—	20,76,000
CIVIL ADMINISTRATION.							
XVII.	Administration of Justice	-	-	10,20,000	—	—	10,20,000
XVIII.	Jails and Convict Settlements	-	-	5,11,000	—	—	5,11,000
XIX.	Police	-	-	1,70,000	—	—	1,70,000
XXI.	Education	-	-	9,41,000	—	—	9,41,000
XXII.	Medical	-	-	68,000	—	—	68,000
XXIII.	Public Health	-	-	1,65,000	—	—	1,65,000
XXIV.	Agriculture	-	-	4,84,000	—	—	4,84,000
XXV.	Industries	-	-	19,000	—	—	19,000
XXVI.	Miscellaneous Departments	-	-	47,000	—	—	47,000
Total				34,25,000	—	—	34,25,000
CIVIL WORKS.							
XXX.	Civil Works	-	-	3,82,000	—	—	3,82,000
MISCELLANEOUS.							
XXXIII.	Receipts in aid of Superannuation	-	-	4,47,000	—	—	4,47,000
XXXIV.	Stationery and Printing	-	-	2,76,000	—	—	2,76,000
XXXV.	Miscellaneous	-	-	5,94,000	—	—	5,94,000
Total				13,17,000	—	—	13,17,000
Total Revenue				12,59,24,490	—	—	12,59,24,490

UNITED PROVINCES OF AGRA AND OUDH.

17

ACCOUNT showing the ESTIMATED EXPENDITURE of the Government of the UNITED PROVINCES OF AGRA AND OUDH in India and in England for 1922-23.

HEADS OF EXPENDITURE.				Revised Estimate for 1922-23.			
				India.	England.	Exchange.	Total.
DIRECT DEMANDS ON THE REVENUE.				Rs.	Rs.	Rs.	Rs.
5.	Land Revenue	-	-	78,71,700	5,000	2,600	78,79,300
6.	Excise	-	-	6,57,400	10,000	5,000	6,72,400
7.	Stamps	-	-	3,13,600	43,000	21,500	3,78,100
8.	Forests	-	-	68,84,800	83,000	43,500	70,11,300
9.	Registration	-	-	4,69,400	-	-	4,69,400
Total				1,61,96,900	1,41,000	72,600	1,64,10,500
RAILWAYS.							
11.	Subsidised Companies	-	-	6,000	-	-	6,000
12.	Miscellaneous Railway Expenditure	-	-	12,500	-	-	12,500
Total				18,500	-	-	18,500
IRRIGATION REVENUE ACCOUNTS.							
14.	Works for which Capital Accounts are kept—						
	Interest on Debt	-	-	49,61,700	-	-	49,61,700
15.	Other Revenue Expenditure	-	-	1,98,000	38,500	20,000	2,56,500
Total				51,59,700	38,500	20,000	52,18,200
IRRIGATION, CAPITAL ACCOUNT (charged to Revenue).							
16.	Construction of Irrigation Works	-	-	6,89,000	8,000	4,000	7,01,000
DEBT SERVICES.							
19.	Interest on ordinary Debt	-	-	30,32,000	-	-	30,32,000
21.	Sinking Fund	-	-	3,00,000	-	-	3,00,000
Total				33,32,000	-	-	33,32,000
CIVIL ADMINISTRATION.							
22.	General Administration	-	-	1,36,80,600	4,02,000	2,12,500	1,42,95,100
24.	Administration of Justice	-	-	65,05,700	2,01,000	1,06,500	68,13,200
25.	Jails and Convict Settlements	-	-	39,39,600	5,000	2,500	39,47,100
26.	Police	-	-	1,72,22,300	2,65,000	1,40,100	1,76,27,400
30.	Scientific Departments	-	-	31,100	-	-	31,100
31.	Education	-	-	1,41,92,900	92,000	48,600	1,43,33,500
32.	Medical	-	-	26,07,400	80,000	42,100	27,29,500
33.	Public Health	-	-	14,20,100	16,250	8,400	14,44,750
34.	Agriculture	-	-	26,68,700	83,000	43,800	27,95,500
35.	Industries	-	-	8,51,400	17,500	8,800	8,77,700
37.	Miscellaneous Departments	-	-	1,79,900	9,000	4,700	1,93,600
Total				6,32,99,700	11,70,750	6,18,000	6,50,88,450
CIVIL WORKS.							
41.	Civil Works	-	-	87,59,300	1,13,000	59,200	89,31,500
MISCELLANEOUS.							
43.	Famine Relief and Insurance	-	-	32,59,000	-	-	32,59,000
45.	Superannuation Allowances and Pensions	-	-	50,23,100	2,35,000	1,21,600	53,79,700
46.	Stationery and Printing	-	-	12,48,100	10,500	5,300	12,63,900
47.	Miscellaneous	-	-	8,54,600	2,000	1,100	8,57,700
Total				1,03,84,800	2,47,500	1,28,000	1,07,60,300
51.	Contribution to the Central Government by Provincial Governments	-	-	2,40,00,000	-	-	2,40,00,000
Total Expenditure charged to Revenue				13,18,39,900	17,18,750	9,01,800	13,44,60,450
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.							
52A.	Forest outlay	-	-	2,16,000	-	-	2,16,000
55.	Construction of Irrigation Works	-	-	74,24,500	1,50,000	75,000	76,49,500
60.	Civil Works	-	-	18,16,750	5,500	2,750	18,25,000
60A.	Other Provincial Works	-	-	22,71,600	-	-	22,71,600
Total Capital Expenditure not charged to Revenue				1,17,28,850	1,55,500	77,750	1,19,62,100

ACCOUNT showing the ESTIMATED REVENUE of the Government of the PUNJAB
in India and in England for 1922-23.

HEADS OF REVENUE.				Revised Estimate for 1922-23.			
				India.	England.	Exchange.	Total.
PRINCIPAL HEADS OF REVENUE.				Rs.	Rs.	Rs.	Rs.
II.	Taxes on Income	-	-	5,46,000	—	—	5,46,000
V.	Land Revenue	-	-	2,96,87,000	—	—	2,96,87,000
VI.	Excise	-	-	1,00,00,000	—	—	1,00,00,000
VII.	Stamps	-	-	88,45,000	—	—	88,45,000
VIII.	Forests	-	-	45,73,000	—	—	45,73,000
IX.	Registration	-	-	7,47,000	—	—	7,47,000
Total				5,43,98,000	—	—	5,43,98,000
IRRIGATION, &c., WORKS.							
XIII.	Works for which Capital Accounts are kept-			3,44,51,000	—	—	3,44,51,000
XIV.	Works for which no Capital Accounts are kept	-	-	3,30,000	—	—	3,30,000
Total				3,47,81,000	—	—	3,47,81,000
DEBT SERVICES.							
XVI.	Interest	-	-	5,57,000	—	—	5,57,000
CIVIL ADMINISTRATION.							
XVII.	Administration of Justice	-	-	8,93,000	—	—	8,93,000
XVIII.	Jails and Convict Settlements	-	-	4,68,000	—	—	4,68,000
XIX.	Police	-	-	5,47,000	—	—	5,47,000
XXI.	Education	-	-	8,65,000	—	—	8,65,000
XXII.	Medical	-	-	1,29,000	—	—	1,29,000
XXIII.	Public Health	-	-	1,25,000	—	—	1,25,000
XXIV.	Agriculture	-	-	5,96,000	—	—	5,96,000
XXV.	Industries	-	-	17,000	—	—	17,000
XXVI.	Miscellaneous Departments	-	-	30,000	—	—	30,000
Total				36,70,000	—	—	36,70,000
CIVIL WORKS.							
XXX.	Civil Works	-	-	3,53,000	—	—	3,53,000
MISCELLANEOUS.							
XXXIII.	Receipts in aid of Superannuation	-	-	5,28,000	—	—	5,28,000
XXXIV.	Stationery and Printing	-	-	54,000	—	—	54,000
XXXV.	Miscellaneous	-	-	15,13,000	—	—	15,13,000
Total				20,95,000	—	—	20,95,000
Total Revenue Receipts				9,58,54,000	—	—	9,58,54,000
CAPITAL RECEIPTS.							
Sales of waste lands, Government estates and town sites				27,53,000	—	—	27,53,000

ACCOUNT showing the ESTIMATED EXPENDITURE of the Government of the
PUNJAB in India and in England for 1922-23.

HEADS OF EXPENDITURE.		Revised Estimate for 1922-23.			
		India.	England.	Exchange.	Total.
DIRECT DEMANDS ON THE REVENUE.		Rs.	Rs.	Rs.	Rs.
5.	Land Revenue	45,19,100	600	300	45,20,000
6.	Excise	3,90,500	11,000	5,500	4,07,000
7.	Stamps	1,98,500	61,000	30,500	2,90,000
8.	Forests	46,66,000	50,000	25,000	47,41,000
9.	Registration	1,30,000	—	—	1,30,000
Total		99,04,100	1,22,600	61,300	1,00,88,000
IRRIGATION, &c., REVENUE ACCOUNT.					
14.	Irrigation Works for which Capital Accounts are kept—Interest on debt	78,76,000	—	—	78,76,000
16.	Miscellaneous Irrigation Expenditure	19,54,500	5,000	2,500	19,62,000
Total		98,30,500	5,000	2,500	98,38,000
DEBT SERVICES.					
19.	Interest on ordinary Debt	4,17,000	4,000	2,000	4,23,000
CIVIL ADMINISTRATION.					
22.	General Administration	97,91,000	3,45,000	1,77,000	1,03,13,000
24.	Administration of Justice	42,42,000	1,69,000	86,000	44,97,000
25.	Jails and Convict Settlements	37,07,000	16,000	8,000	37,31,000
26.	Police	1,15,76,750	1,63,500	81,750	1,18,22,000
30.	Scientific Departments	86,500	1,000	500	88,000
31.	Education	94,70,000	1,04,000	52,000	96,26,000
32.	Medical	30,10,000	64,000	32,000	31,06,000
33.	Public Health	10,66,000	44,000	22,000	11,32,000
34.	Agriculture	29,97,000	1,17,000	59,000	31,73,000
35.	Industries	9,38,000	30,000	15,000	9,83,000
37.	Miscellaneous Departments	70,000	7,000	4,000	81,000
Total		4,69,54,250	10,60,500	5,37,250	4,85,52,000
CIVIL WORKS.					
41.	Civil Works	1,24,09,000	85,000	42,000	1,25,36,000
MISCELLANEOUS.					
43.	Famine Relief and Insurance	3,81,000	—	—	3,81,000
45.	Superannuation Allowances and Pensions	33,81,500	2,43,500	1,24,000	37,49,000
46.	Stationery and Printing	10,25,000	40,000	20,000	10,85,000
47.	Miscellaneous	45,69,000	13,000	7,000	45,89,000
Total		93,56,500	2,96,500	1,51,000	98,04,000
51.	Contributions to the Central Government by Provincial Governments	1,75,00,000	—	—	1,75,00,000
52.	Miscellaneous adjustments between Central and Provincial Governments	30,000	—	—	30,000
Total		1,75,30,000	—	—	1,75,30,000
Total Expenditure charged to Revenue		10,64,01,350	15,73,600	7,96,050	10,87,71,000
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.					
55.	Construction of Irrigation, &c., Works	86,76,000	22,40,000	11,20,000	1,20,36,000
56.	(d)—Hydro Electric Scheme	1,22,000	—	—	1,22,000
60.	Civil Works	1,20,000	—	—	1,20,000
Total Capital Expenditure not charged to Revenue		89,18,000	22,40,000	11,20,000	1,22,78,000

ACCOUNT showing the ESTIMATED REVENUE of the Government of BURMA
in India and in England for 1922-23.

HEADS OF REVENUE.					Revised Estimate for 1922-23.			
					India.	England.	Exchange.	Total.
PRINCIPAL HEADS OF REVENUE.					Rs.	Rs.	Rs.	Rs.
II.	Taxes on Income	-	-	-	3,56,000	—	—	3,56,000
V.	Land Revenue	-	-	-	5,25,36,000	—	—	5,25,36,000
VI.	Excise	-	-	-	1,10,38,000	—	—	1,10,38,000
VII.	Stamps	-	-	-	50,90,000	—	—	50,90,000
VIII.	Forests	-	-	-	2,08,00,000	—	—	2,08,00,000
IX.	Registration	-	-	-	5,07,000	—	—	5,07,000
Total					9,03,27,000	—	—	9,03,27,000
RAILWAYS.								
XI.	State Railways	-	-	-	18,000	—	—	18,000
IRRIGATION, &c., REVENUE ACCOUNT.								
XIII.	Works for which Capital Accounts are kept				18,44,000	—	—	18,44,000
XIV.	Works for which no Capital Accounts are kept				22,80,000	—	—	22,80,000
Total					41,24,000	—	—	41,24,000
INTEREST RECEIPTS.								
XVI.	Interest	-	-	-	6,17,000	—	—	6,17,000
CIVIL ADMINISTRATION.								
XVII.	Administration of Justice	-	-	-	8,68,000	—	—	8,68,000
XVIII.	Jails and Convict Settlements	-	-	-	4,44,000	—	—	4,44,000
XIX.	Police	-	-	-	5,32,000	—	—	5,32,000
XX.	Ports and Pilotage	-	-	-	53,000	—	—	53,000
XXI.	Education	-	-	-	3,72,000	—	—	3,72,000
XXII.	Medical	-	-	-	1,50,000	—	—	1,50,000
XXIII.	Public Health	-	-	-	30,000	—	—	30,000
XXIV.	Agriculture	-	-	-	33,000	—	—	33,000
XXV.	Industries	-	-	-	1,000	—	—	1,000
XXVI.	Miscellaneous Departments	-	-	-	1,000	—	—	1,000
Total					24,84,000	—	—	24,84,000
CIVIL WORKS.								
XXX.	Civil Works	-	-	-	6,35,000	—	—	6,35,000
MISCELLANEOUS.								
XXXII.	Transfers from Famine Insurance Fund	-	-	-	8,000	—	—	8,000
XXXIII.	Receipts in aid of Superannuation	-	-	-	54,000	—	—	54,000
XXXIV.	Stationery and Printing	-	-	-	95,000	—	—	95,000
XXXV.	Miscellaneous	-	-	-	1,24,000	—	—	1,24,000
Total					2,81,000	—	—	2,81,000
Total Revenue					9,84,86,000	—	—	9,84,86,000

ACCOUNT showing the ESTIMATED EXPENDITURE of the Government of BURMA
in India and in England for 1922-23.

HEADS OF EXPENDITURE.		Revised Estimate for 1922-23.			
		India.	England.	Exchange.	Total.
DIRECT DEMANDS ON THE REVENUE.		Rs.	Rs.	Rs.	Rs.
5.	Land Revenue	-	-	-	-
6.	Excise	-	-	-	-
7.	Stamps	-	-	-	-
8.	Forests	-	-	-	-
9.	Registration	-	-	-	-
	Total	1,69,76,200	1,70,000	88,800	1,72,35,000
RAILWAYS.					
12.	Miscellaneous Railway Expenditure	73,000	-	-	73,000
13.	Construction of Railways	69,77,000	-	-	69,77,000
	Total	70,50,000	-	-	70,50,000
IRRIGATION, &c., REVENUE ACCOUNT.					
15.	Miscellaneous Irrigation Works	23,58,000	5,44,000	2,75,000	31,77,000
IRRIGATION, &c., CAPITAL ACCOUNT (charged to Revenue).					
16.	Construction of Irrigation Works	11,54,000	-	-	11,54,000
CIVIL ADMINISTRATION.					
22.	General Administration	88,16,000	3,23,500	1,71,500	93,11,000
24.	Administration of Justice	47,51,000	86,000	45,000	48,82,000
25.	Jails and Convict Settlements	25,87,500	3,000	1,500	25,92,000
26.	Police	1,44,06,500	1,21,500	64,000	1,45,92,000
27.	Ports and Pilotage	32,06,500	75,000	37,500	33,19,000
30.	Scientific Departments	1,63,500	1,000	500	1,65,000
31.	Education	66,42,500	81,500	43,000	67,67,000
32.	Medical	31,13,000	1,71,000	90,000	33,74,000
33.	Public Health	12,99,700	7,000	3,300	13,10,000
34.	Agriculture	15,60,700	26,000	14,300	16,01,000
35.	Industries	6,13,900	12,500	6,600	6,33,000
36.	Aviation	18,000	-	-	18,000
37.	Miscellaneous Departments	1,07,300	9,000	4,700	1,21,000
	Total	4,72,86,100	9,17,000	4,81,900	4,86,85,000
CIVIL WORKS.					
41.	Civil Works	1,88,55,000	8,80,000	4,65,000	2,02,00,000
MISCELLANEOUS.					
43.	Famine Relief and Insurance	75,000	-	-	75,000
45.	Superannuation Allowances and Pensions	21,88,200	3,02,000	1,60,800	26,51,000
46.	Stationery and Printing	10,07,600	70,000	47,400	11,25,000
47.	Miscellaneous	14,90,400	24,000	12,600	15,27,000
	Total	47,61,200	3,96,000	2,20,800	53,78,000
51.	Contributions to the Central Government by the Provincial Government	64,00,000	-	-	64,00,000
	Total Expenditure	10,48,40,500	29,07,000	15,31,500	10,92,79,000

BIHAR AND ORISSA.

ACCOUNT showing the ESTIMATED REVENUE of the Government of BIHAR AND ORISSA in India and in England for 1922-23.

HEADS OF REVENUE.		Revised Estimate for 1922-23:			
		India.	England.	Exchange.	Total.
PRINCIPAL HEADS OF REVENUE.		Rs.	Rs.	Rs.	Rs.
II.	Taxes on Income - - - -	5,94,000	—	—	5,94,000
V.	Land Revenue - - - -	1,65,79,000	—	—	1,65,79,000
VI.	Excise - - - -	1,51,00,000	—	—	1,51,00,000
VII.	Stamps - - - -	96,00,000	—	—	96,00,000
VIII.	Forest - - - -	10,07,000	—	—	10,07,000
IX.	Registration - - - -	11,60,000	—	—	11,60,000
	Total - - - -	4,40,40,000	—	—	4,40,40,000
IRRIGATION, &c., WORKS.					
XIII.	Works for which Capital Accounts are kept -	16,53,000	-8,000	-4,000	16,41,000
XIV.	Works for which no Capital Accounts are kept - - - -	80,000	—	—	80,000
	Total - - - -	17,33,000	-8,000	-4,000	17,21,000
INTEREST RECEIPTS					
XVI.	Interest - - - -	2,97,000	—	—	2,97,000
CIVIL ADMINISTRATION.					
XVII.	Administration of Justice - - - -	3,58,000	—	—	3,58,000
XVIII.	Jails and Convict Settlements - - - -	6,54,000	—	—	6,54,000
XIX.	Police - - - -	74,000	—	—	74,000
XX.	Ports and Pilotage - - - -	1,000	—	—	1,000
XXI.	Education - - - -	3,85,000	—	—	3,85,000
XXII.	Medical - - - -	95,000	—	—	95,000
XXIII.	Public Health - - - -	20,000	—	—	20,000
XXIV.	Agriculture - - - -	60,000	—	—	60,000
XXV.	Industries - - - -	10,000	—	—	10,000
XXVI.	Miscellaneous Departments - - - -	1,000	—	—	1,000
	Total - - - -	16,58,000	—	—	16,58,000
CIVIL WORKS.					
XXX.	Civil Works - - - -	6,00,000	—	—	6,00,000
MISCELLANEOUS.					
XXXIII.	Receipts in aid of Superannuation - - - -	2,79,000	—	—	2,79,000
XXXIV.	Stationery and Printing - - - -	49,000	—	—	49,000
XXXV.	Miscellaneous - - - -	4,76,000	—	—	4,76,000
	Total - - - -	8,04,000	—	—	8,04,000
XI.	Miscellaneous adjustments between the Central and Provincial Governments -	8,000	—	—	8,000
	Total Revenue - - - -	4,91,40,000	-8000	-4,000	4,91,28,000

ACCOUNT showing the ESTIMATED EXPENDITURE of the Government of BIHAR AND ORISSA in India and in England for 1922-23.

HEADS OF EXPENDITURE.	Revised Estimate for 1922-23.			
	India.	England.	Exchange.	Total.
	Rs.	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE.				
5. Land Revenue	17,31,000	21,000	10,000	17,62,000
6. Excise	9,04,000	3,000	2,000	9,09,000
7. Stamps	1,85,000	58,000	29,000	2,72,000
8. Forests	7,64,000	17,000	8,000	7,89,000
9. Registration	5,52,000	—	—	5,52,000
Total	41,36,000	99,000	49,000	42,84,000
IRRIGATION, &c., REVENUE ACCOUNT.				
14. Interest on Irrigation Works for which Capital Accounts are kept	20,41,000	—	—	20,41,000
15. Other Revenue Expenditure financed from ordinary Revenue	3,03,000	—	—	3,03,000
Total	23,44,000	—	—	23,44,000
IRRIGATION, &c., CAPITAL ACCOUNT (charged to Revenue).				
16. Construction of Irrigation, Embankment and Drainage Works	95,000	—	—	95,000
DEBT SERVICES.				
19. Interest on ordinary Debt	2,27,000	—	—	2,27,000
CIVIL ADMINISTRATION.				
22. General Administration	69,48,000	2,52,000	1,26,000	73,26,000
24. Administration of Justice	34,87,000	95,000	47,000	36,29,000
25. Jails and Convict Settlements	18,01,000	19,000	9,000	18,29,000
26. Police	81,16,000	54,000	27,000	81,97,000
27. Ports and Pilotage	11,000	—	—	11,000
30. Scientific Departments	38,000	—	—	38,000
31. Education	54,03,000	48,000	24,000	54,75,000
32. Medical	14,36,000	39,000	20,000	14,95,000
33. Public Health	5,61,000	—	—	5,61,000
34. Agriculture	8,82,000	2,000	1,000	8,85,000
35. Industries	4,86,000	41,000	20,000	5,47,000
37. Miscellaneous Departments	41,000	—	—	41,000
Total	2,92,10,000	5,50,000	2,74,000	3,00,34,000
CIVIL WORKS.				
41. Civil Works	62,61,000	1,38,000	69,000	64,68,000
MISCELLANEOUS.				
43. Famine Relief and Insurance	11,38,000	—	—	11,38,000
45. Superannuation Allowances and Pensions	19,37,000	1,50,000	75,000	21,62,000
46. Stationery and Printing	8,96,000	24,000	12,000	9,32,000
47. Miscellaneous	1,55,000	17,000	9,000	1,81,000
Total	41,26,000	1,91,000	96,000	44,13,000
52. Miscellaneous adjustments between the Central and Provincial Governments	37,000	—	—	37,000
Total Expenditure	4,64,36,000	9,78,000	4,88,000	4,79,02,000

CENTRAL PROVINCES.

ACCOUNT showing the ESTIMATED REVENUE of the Government of the CENTRAL PROVINCES in India and in England for 1922-23.

HEADS OF REVENUE.				Revised Estimate for 1922-23.			
				India.	England.	Exchange.	Total.
PRINCIPAL HEADS OF REVENUE.				Rs.	Rs.	Rs.	Rs.
II.	Taxes on Income	-	-	1,43,000	—	—	1,43,000
V.	Land Revenue	-	-	2,60,65,000	—	—	2,60,65,000
VI.	Excise	-	-	1,29,00,000	—	—	1,29,00,000
VII.	Stamps	-	-	60,00,000	—	—	60,00,000
VIII.	Forest	-	-	52,50,000	—	—	52,50,000
IX.	Registration	-	-	7,30,000	—	—	7,30,000
Total				5,10,88,000	—	—	5,10,88,000
IRRIGATION, &c., WORKS.							
XIII.	Works for which Capital Accounts are kept	-	-	-1,82,175	-550	-275	-1,83,000
XIV.	Works for which no Capital Accounts are kept	-	-	1,04,000	—	—	1,04,000
Total				-78,175	-550	-275	-79,000
INTEREST RECEIPTS.							
XVI.	Interest	-	-	7,88,000	—	—	7,88,000
CIVIL ADMINISTRATION.							
XVII.	Administration of Justice	-	-	4,20,000	—	—	4,20,000
XVIII.	Jails and Convict Settlements	-	-	1,81,000	—	—	1,81,000
XIX.	Police	-	-	24,000	—	—	24,000
XXI.	Education	-	-	2,81,000	—	—	2,81,000
XXII.	Medical	-	-	67,000	—	—	67,000
XXIII.	Public Health	-	-	1,26,000	—	—	1,26,000
XXIV.	Agriculture	-	-	2,82,000	—	—	2,82,000
XXV.	Industries	-	-	39,000	—	—	39,000
XXVI.	Miscellaneous Departments	-	-	29,000	—	—	29,000
Total				14,49,000	—	—	14,49,000
CIVIL WORKS.							
XXX.	Civil Works	-	-	4,34,000	—	—	4,34,000
MISCELLANEOUS.							
XXXIII.	Receipts in aid of Superannuation	-	-	4,83,000	—	—	4,83,000
XXXIV.	Stationery and Printing	-	-	81,000	—	—	81,000
XXXV.	Miscellaneous	-	-	3,45,000	—	—	3,45,000
Total				9,09,000	—	—	9,09,000
XI.	Miscellaneous Adjustments between the Central and Provincial Governments	-	-	2,48,000	—	—	2,48,000
Total Revenue				5,48,37,825	-550	-275	5,48,37,000

CENTRAL PROVINCES.

25

ACCOUNT showing the ESTIMATED EXPENDITURE of the Government of the CENTRAL PROVINCES in India and in England for 1922-23.

HEADS OF EXPENDITURE.		Revised Estimate for 1922-23.			
		India.	England.	Exchange.	Total.
DIRECT DEMANDS ON THE REVENUE.		Rs.	Rs.	Rs.	Rs.
5.	Land Revenue	47,83,000	1,000	500	47,84,500
6.	Excise	7,42,000	—	—	7,42,000
7.	Stamps	1,67,000	—	—	1,67,000
8.	Forests	29,87,000	54,000	27,000	30,68,000
9.	Registration	2,76,000	—	—	2,76,000
Total		89,55,000	55,000	27,500	90,37,500
IRRIGATION, &c., REVENUE ACCOUNT.					
14.	Works for which Capital Accounts are kept—				
	Interest on Debt	17,74,000	—	—	17,74,000
15.	Other Revenue Expenditure financed from ordinary Revenues	2,87,500	55,000	27,500	3,70,000
15 (i).	Other Revenue Expenditure financed from Famine Insurance Grants	1,90,000	—	—	1,90,000
Total		22,51,500	55,000	27,500	23,34,000
IRRIGATION, &c., CAPITAL ACCOUNT CHARGED TO REVENUE.					
16.	Construction of Irrigation, &c., Works	18,60,000	—	—	18,60,000
DEBT SERVICES.					
19.	Interest on ordinary Debt	2,51,000	—	—	2,51,000
CIVIL ADMINISTRATION.					
22.	General Administration	49,20,000	1,70,000	85,000	51,75,000
24.	Administration of Justice	31,45,000	55,000	27,500	32,27,500
25.	Jails and Convict Settlements	9,72,000	10,000	5,000	9,87,000
26.	Police	57,65,000	73,000	36,500	58,74,500
30.	Scientific Departments	12,000	—	—	12,000
31.	Education	49,01,000	85,000	42,500	50,28,500
32.	Medical	15,30,000	32,000	16,000	15,78,000
33.	Public Health	4,05,000	1,000	500	4,06,500
34.	Agriculture	14,01,000	5,000	2,500	14,08,500
35.	Industries	5,57,000	—	—	5,57,000
37.	Miscellaneous Departments	77,000	—	—	77,000
Total		2,36,85,000	4,31,000	2,15,500	2,43,31,500
CIVIL WORKS.					
41.	Civil Works	64,50,500	67,000	33,500	65,51,000
MISCELLANEOUS.					
43.	Famine Relief and Insurance	28,76,000	—	—	28,76,000
45.	Superannuation Allowances and Pensions	17,34,000	80,000	40,000	18,54,000
46.	Stationery and Printing	6,58,000	12,000	6,000	6,76,000
47.	Miscellaneous	8,45,000	20,000	10,000	8,75,000
Total		61,13,000	1,12,000	56,000	62,81,000
51.	Contributions to the Central Government by Provincial Governments	22,00,000	—	—	22,00,000
52.	Miscellaneous adjustments between Central and Provincial Governments	19,000	—	—	19,000
Total		22,19,000	—	—	22,19,000
Total Expenditure charged to Revenue		5,17,85,000	7,20,000	3,60,000	5,28,65,000
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.					
52 (a).	Forest Capital Outlay	1,23,000	—	—	1,23,000
55.	Construction of Irrigation Works	17,39,520	320	160	17,40,000
Total		18,62,520	320	160	18,63,000

ACCOUNT showing the ESTIMATED REVENUE of the Government of ASSAM in India and in England for 1922-23.

HEADS OF REVENUE.		Revised Estimate for 1922-23.			
		India.	England.	Exchange.	Total.
PRINCIPAL HEADS OF REVENUE.		Rs.	Rs.	Rs.	Rs.
II.	Taxes on Income - - - -	55,000	—	—	55,000
V.	Land Revenue - - - -	96,00,000	—	—	96,00,000
VI.	Excise - - - -	56,50,000	—	—	56,50,000
VII.	Stamps - - - -	18,85,000	—	—	18,85,000
VIII.	Forest - - - -	16,75,000	—	—	16,75,000
IX.	Registration - - - -	1,30,000	—	—	1,30,000
	Total - - - -	1,89,95,000	—	—	1,89,95,000
RAILWAYS.					
XI.	State Railways - - - -	-21,000	—	—	-21,000
DEBT SERVICES.					
XVI.	Interest - - - -	1,04,000	—	—	1,04,000
CIVIL ADMINISTRATION.					
XVII.	Administration of Justice - - - -	1,60,000	—	—	1,60,000
XVIII.	Jails and Convict Settlements - - - -	1,25,000	—	—	1,25,000
XIX.	Police - - - -	3,42,000	—	—	3,42,000
XXI.	Education - - - -	1,98,000	—	—	1,98,000
XXII.	Medical - - - -	12,000	—	—	12,000
XXIII.	Public Health - - - -	1,68,000	—	—	1,68,000
XXIV.	Agriculture - - - -	14,000	—	—	14,000
XXV.	Industries - - - -	4,000	—	—	4,000
XXVI.	Miscellaneous Departments - - - -	1,000	—	—	1,000
	Total - - - -	10,24,000	—	—	10,24,000
CIVIL WORKS.					
XXX.	Civil Works - - - -	4,64,000	—	—	4,64,000
MISCELLANEOUS.					
XXXIII.	Receipts in aid of Superannuation - - - -	98,000	—	—	98,000
XXXIV.	Stationery and Printing - - - -	12,000	—	—	12,000
XXXV.	Miscellaneous - - - -	55,000	—	—	55,000
	Total - - - -	1,65,000	—	—	1,65,000
XL.	Miscellaneous adjustments between the Central and Provincial Governments - - - -	1,32,000	—	—	1,32,000
	Total Revenue - - - -	2,08,60,000	—	—	2,08,60,000

ACCOUNT showing the ESTIMATED EXPENDITURE of the Government of ASSAM
in India and in England for 1922-23.

HEADS OF EXPENDITURE.		Revised Estimate for 1922-23.			
		India.	England.	Exchange.	Total.
DIRECT DEMANDS ON THE REVENUE.		Rs.	Rs.	Rs.	Rs.
5.	Land Revenue	-	-	-	-
6.	Excise	-	-	-	-
7.	Stamps	-	-	-	-
8.	Forest	-	-	-	-
9.	Registration	-	-	-	-
	Total	29,33,000	23,000	11,000	29,67,000
RAILWAY REVENUE ACCOUNT.					
11.	Subsidised Companies	34,000	-	-	34,000
12.	Miscellaneous Railway Expenditure	3,000	-	-	3,000
	Total	37,000	-	-	37,000
RAILWAY CAPITAL ACCOUNT CHARGED TO REVENUE.					
13.	Construction of Railways	11,500	25,000	12,500	49,000
IRRIGATION, &c., REVENUE ACCOUNT.					
15.	Other Revenue Expenditure	69,000	-	-	69,000
CIVIL ADMINISTRATION.					
22.	General Administration	26,70,000	1,11,000	59,000	28,40,000
24.	Administration of Justice	8,96,000	23,000	12,000	9,31,000
25.	Jails and Convict Settlements	5,10,000	-	-	5,10,000
26.	Police	30,18,000	42,000	22,000	30,82,000
27.	Ports and Pilotage	66,000	-	-	66,000
30.	Scientific Departments	30,000	-	-	30,000
31.	Education	22,97,000	30,000	17,000	23,44,000
32.	Medical	10,15,000	43,000	23,000	10,81,000
33.	Public Health	5,45,000	18,000	9,000	5,72,000
34.	Agriculture	423,000	9,000	7,000	4,44,000
35.	Industries	91,000	-	-	91,000
37.	Miscellaneous Departments	24,000	-	-	24,000
	Total	11,590,000	2,76,000	1,49,000	1,20,15,000
CIVIL WORKS.					
41.	Civil Works	41,45,000	41,000	22,000	42,08,000
MISCELLANEOUS.					
43.	Famine Relief and Insurance	17,000	-	-	17,000
45.	Superannuation allowances and Pensions	5,99,000	64,000	38,000	7,01,000
46.	Stationery and Printing	3,45,000	2,000	1,000	3,48,000
47.	Miscellaneous	4,93,000	8,000	4,000	5,05,000
	Total	14,54,000	74,000	43,000	15,71,000
51.	Contributions to the Central Government by Provincial Governments	15,00,000	-	-	15,00,000
	Total Expenditure charged to Revenue	2,17,39,500	4,39,000	2,37,500	2,24,16,000
CAPITAL ACCOUNT NOT CHARGED TO REVENUE.					
	Goalpara Tramway Scheme	2,00,000	-	-	2,00,000