

EAST INDIA (ESTIMATE)

REVISED ESTIMATE
OF
REVENUE AND EXPENDITURE

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

For the Year 1932-33

India Office,
24th May, 1933 }

L. J. KERSHAW,
Assistant Under Secretary of State for India



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

HEADS OF REVENUE.	India, General.	Baluchistan.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.
Principal Heads of Revenue.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I. Customs - - -	—	1,000	5,64,29,000	21,88,50,000	14,12,10,000	—	14,36,000
II. Taxes on Income - -	6,05,45,000	1,69,000	1,87,33,000	4,70,68,000	—	1,08,49,000	81,60,000
III. Salt - - -	2,91,59,000	—	2,09,26,000	2,07,30,000	2,95,28,000	—13,000	—
IV. Opium - - -	—	—	—	—	—	94,92,000	—
V. Land Revenue - - -	9,96,000	7,27,000	—	—	—	—	—
VI. Excise - - -	31,46,000	5,90,000	—	5,00,000	—	—	—
VII. Stamps - - -	13,00,000	1,75,000	3,000	21,55,000	—	—	—
VIII. Forest - - -	17,04,000	26,000	—	—	—	—	—
IX. Registration - - -	81,000	6,000	—	5,000	—	—	—
X. Payments from Indian States - - -	13,85,000	—	34,47,000	13,43,000	68,000	3,29,000	1,45,000
TOTAL - - -	9,88,16,000	16,94,000	9,95,38,000	29,06,51,600	17,08,06,000	2,06,57,000	97,41,000
Railways.							
XI. State Railways—							
Gross Receipts - - -	86,49,97,000	—	—	—	—	—	—
Deduct—Working Expenses	62,35,83,000	—	—	—	—	—	—
Surplus profits paid to Companies - - -	65,25,000	—	—	—	—	—	—
Net Receipts - - -	23,48,89,000	—	—	—	—	—	—
XII. Subsidised Companies - - -	20,80,000	—	—	—	—	—	—
XIII. Miscellaneous Railway Receipts - - -	85,49,000	—	—	—	—	—	—
XIIIc. Withdrawals of Sums deposited on account of the Railway Depreciation Fund - - -	9,34,16,000	—	—	—	—	—	—
TOTAL - - -	33,89,34,000	—	—	—	—	—	—
Irrigation, &c., Works.							
XIII. Works for which Capital Accounts are kept - - -	54,000	—44,000	—	—	—	—	—
XIV. Works for which no Capital Accounts are kept - - -	2,000	7,000	—	—	—	—	—
TOTAL - - -	56,000	—37,000	—	—	—	—	—
Posts and Telegraphs.							
XV. Posts and Telegraphs—							
Gross Receipts - - -	10,56,88,000	—	—	—	—	—	—
Deduct—Working Expenses	10,11,35,000	—	—	—	—	—	—
Net Receipts - - -	45,53,000	—	—	—	—	—	—
Interest Receipts.							
XVI. Interest - - -	8,46,000	41,000	5,07,000	11,58,000	10,24,000	22,000	61,39,000
Civil Administration.							
XVII. Admin. of Justice - - -	73,000	51,000	—	11,000	—	—	—
XVIII. Jails and Convict Settlements - - -	2,65,000	11,000	—	3,000	—	—	—
XIX. Police - - -	6,90,000	7,000	—	1,44,000	—	—	—
XX. Ports and Pilotage - - -	17,33,000	—	4,000	1,86,000	—	—	—
XX (1). Lighthouses and Lightships - - -	2,27,000	—	1,89,000	4,20,000	—	—	—
XXI. Education - - -	1,30,000	50,000	—	9,000	—	1,000	9,000
XXII. Medical - - -	1,85,000	4,000	—	27,000	—	—	1,000
XXIII. Public Health - - -	1,76,000	—	1,000	9,000	—	—	—
XXIV. Agriculture - - -	19,68,000	6,000	—	2,000	—	—	—
XXV. Industries - - -	15,000	—	—	—	—	—	—
XXVI. Miscellaneous Depts. - - -	15,51,000	3,000	75,000	56,000	42,000	20,000	56,000
XXVII. Indian Stores Dept. - - -	2,20,000	—	—	—	—	—	—
TOTAL - - -	72,33,000	1,32,000	2,69,000	8,67,000	42,000	21,000	66,000
Carried forward - - -	45,04,38,000	18,30,000	10,03,14,000	29,26,76,000	17,18,72,000	2,07,00,000	1,59,46,000

GOVERNMENT OF INDIA.

3.

each of the PROVINCES of BRITISH INDIA and in ENGLAND for 1932-33.

Burma.	Bihar and Orissa.	Central Provinces and Berar.	North-West Frontier Province.	Assam.	Coorg.	Total, India.	England.	Exchange.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
9,33,98,000	10,000	—	-2,99,000	1,18,20,000	—	52,28,55,000	—	—	52,28,55,000
1,65,79,000	76,86,000	42,47,000	12,49,000	16,85,000	30,000	17,70,00,000	—	—	17,70,00,000
40,08,000	-4,37,000	-2,000	—	-99,000	—	10,38,00,000	—	—	10,38,00,000
—	—	—	—	—	—	94,92,000	—	—	94,92,000
—	—	—	40,000	—	—	17,63,000	—	—	17,63,000
—	—	—	25,000	—	—	42,61,000	—	—	42,61,000
—	—	—	29,000	—	—	36,62,000	—	—	36,62,000
—	—	—	1,000	—	—	17,31,000	—	—	17,31,000
—	—	—	3,000	—	—	95,000	—	—	95,000
5,000	96,000	2,39,000	—	5,000	—	75,62,000	—	—	75,62,000
11,39,90,000	73,55,000	44,84,000	10,48,000	1,34,11,000	30,000	83,22,21,000	—	—	83,22,21,000
—	—	—	—	—	—	86,49,97,000	3,000	—	86,50,00,000
—	—	—	—	—	—	62,35,83,000	49,34,000	-17,000	62,85,00,000
—	—	—	—	—	—	65,25,000	—	—	65,25,000
—	—	—	—	—	—	23,48,89,000	-49,31,000	+17,000	22,99,75,000
—	—	—	—	—	—	20,80,000	70,000	—	21,50,000
—	—	—	—	—	—	85,49,000	—	—	85,49,000
—	—	—	—	—	—	9,34,16,000	—	—	9,34,16,000
—	—	—	—	—	—	33,89,34,000	-48,61,000	+17,000	33,40,90,000
—	—	—	—	—	—	—	—	—	—
—	—	—	-6,000	—	—	4,000	—	—	4,000
—	—	1,53,000	1,000	—	—	1,63,000	—	—	1,63,000
—	—	1,53,000	-5,000	—	—	1,67,000	—	—	1,67,000
—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	10,56,88,000	—	—	10,56,88,000
—	—	—	—	—	—	10,11,35,000	11,92,000	-4,000	10,23,23,000
—	—	—	—	—	—	45,53,000	-11,92,000	+4,000	33,65,000
1,31,000	49,000	23,000	9,000	23,000	10,000	99,82,000	83,14,000	-29,000	1,82,67,000
—	—	—	8,000	—	—	1,43,000	—	—	1,43,000
—	—	—	4,000	—	—	2,83,000	—	—	2,83,000
—	—	—	—	—	—	8,41,000	1,07,000	—	9,48,000
17,000	—	—	—	—	—	19,40,000	—	—	19,40,000
1,83,000	—	—	—	—	—	10,19,000	—	—	10,19,000
—	2,000	1,000	4,000	1,000	—	2,07,000	—	—	2,07,000
—	—	—	1,000	—	—	2,18,000	—	—	2,18,000
—	—	—	—	—	—	1,86,000	—	—	1,86,000
—	—	—	—	—	—	19,76,000	—	—	19,76,000
—	—	—	—	—	—	15,000	—	—	15,000
7,000	9,000	24,000	4,000	9,000	—	18,56,000	41,000	—	18,97,000
—	—	—	—	—	—	2,20,000	—	—	2,20,000
2,07,000	11,000	25,000	21,000	10,000	—	89,04,000	1,48,000	—	90,52,000
11,43,28,000	74,15,000	46,85,000	10,73,000	1,34,44,000	40,000	1,19,47,61,000	24,09,600	-8,000	1,19,71,62,000

GOVERNMENT OF INDIA.

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

HEADS OF REVENUE.	India, General.	Baluchistan.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.
Brought forward -	Rs. 45,04,38,000	Rs. 18,30,000	Rs. 10,03,14,000	Rs. 29,26,76,000	Rs. 17,18,72,000	Rs. 2,07,00,000	Rs. 1,59,46,000
Currency and Mint.							
XXVII. Currency -	1,92,02,000	1,000	43,000	11,77,000	10,000	12,000	10,000
XXVIII. Mint -	29,31,000	—	—	6,50,000	—	—	—
TOTAL -	2,21,33,000	1,000	43,000	18,27,000	10,000	12,000	10,000
Civil Works.							
XXX. Civil Works -	17,35,000	49,000	22,000	71,000	1,04,000	—	28,000
Miscellaneous.							
XXXIII. Receipts in aid of Superannuation -	2,70,000	11,000	58,000	2,06,000	1,83,000	78,000	83,000
XXXIV. Stationery and Printing	24,37,000	4,000	4,000	8,000	—	2,000	4,000
XXXV. Miscellaneous -	35,07,000	34,000	57,000	5,15,000	82,000	1,31,000	1,73,000
TOTAL -	62,14,000	49,000	1,19,000	7,29,000	2,65,000	2,11,000	2,60,000
Defence Receipts.							
XXXVI. Defence Services—Effective -	2,64,74,000	—	—	—	—	—	—
XXXVII. Defence Services—Non-effective -	15,43,000	—	—	—	—	—	—
XXXVIII. Transfer from Defence Reserve Fund -	6,22,000	—	—	—	—	—	—
TOTAL -	2,86,39,000	—	—	—	—	—	—
Extraordinary Items.							
XL. Extraordinary Receipts	1,76,000	—	—	—	—	—	—
TOTAL REVENUE -	50,93,35,000	19,29,000	10,04,98,000	29,53,03,000	17,22,51,000	2,09,23,000	1,62,44,000
Railway Capital not charged to Revenue.							
XLI. Capital contributed by Railway Companies and Indian States towards outlay on State Railways -	—	—	—	—	—	—	—

GOVERNMENT OF INDIA.

5

PROVINCES of BRITISH INDIA and in ENGLAND for the year 1932-33—*continued.*

Burma.	Bihar and Orissa.	Central Provinces and Berar.	North-West Frontier Province.	Assam.	Coorg.	Total, India.	England.	Exchange.	Total.
Rs. 11,43,28,000	Rs. 74,15,000	Rs. 46,85,000	Rs. 10,73,000	Rs. 1,34,44,000	Rs. 40,000	Rs. 1,19,47,61,000	Rs. 24,09,000	Rs. -8,000	Rs. 1,19,71,62,000
29,000	3,000	2,000	4,000	1,000	—	2,04,94,000	—	—	2,04,94,000
—	—	—	—	—	—	35,81,000	—	—	35,81,000
29,000	3,000	2,000	4,000	1,000	—	2,40,75,000	—	—	2,40,75,000
14,000	43,000	7,000	8,000	11,000	—	20,92,000	—	—	20,92,000
62,000	56,000	52,000	12,000	27,000	1,000	10,99,000	2,66,000	-1,000	13,64,000
20,000	—	—	1,000	—	—	24,80,000	32,000	—	25,12,000
56,000	50,000	31,000	3,60,000	18,000	2,000	50,16,000	4,27,000	-2,000	54,41,000
1,38,000	1,06,000	83,000	3,73,000	45,000	3,000	85,95,000	7,25,000	-3,000	93,17,000
—	—	—	—	—	—	2,64,74,000	35,27,000	-12,000	2,99,89,000
—	—	—	—	—	—	15,43,000	63,46,000	-22,000	78,67,000
—	—	—	—	—	—	6,22,000	—	—	6,22,000
—	—	—	—	—	—	2,86,39,000	98,73,000	-34,000	3,84,78,000
—	—	—	—	—	—	1,76,000	3,000	—	1,79,000
11,45,09,000	75,67,000	47,77,000	14,58,000	1,35,01,000	43,000	1,25,83,38,000	1,30,10,000	-45,000	1,27,13,03,000
—	—	—	—	—	—	—	1,03,40,000	-36,000	1,03,04,000

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

HEADS OF EXPENDITURE.	India, General.	Baluohistan.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Direct Demands on the Revenue.							
1. Customs - - -	7,37,000	7,000	35,62,000	20,91,000	18,74,000	—	23,000
2. Taxes on Income - - -	12,71,000	19,000	9,99,000	19,80,000	—	7,80,000	8,16,000
3. Salt - - -	60,39,000	—	19,04,000	27,44,000	2,87,000	—	—
4. Opium - - -	—	—	—	—	—	86,09,000	—
5. Land Revenue - - -	2,09,000	3,15,000	—	—	—	—	—
6. Excise - - -	5,61,000	38,000	—	2,32,000	—	2,000	2,24,000
7. Stamps - - -	10,000	3,000	—	14,02,000	—	—	—
8. Forest - - -	20,99,000	32,000	—	—	—	—	—
9. Registration - - -	11,000	3,000	—	2,000	—	—	—
TOTAL - - -	1,09,37,000	4,17,000	64,65,000	84,51,000	21,61,000	93,91,000	10,63,000
Forest and Other Capital Outlay charged to Revenue.							
3A. Capital outlay on Salt Works	2,31,000	—	—	—	—	—	—
8A. Forest Capital outlay -	52,000	—	—	—	—	—	—
TOTAL - - -	2,83,000	—	—	—	—	—	—
Railway Revenue Account.							
10. State Railways:—							
Interest on Debt - - -	20,12,58,000	—	—	—	—	—	—
Interest on Capital contributed by Companies - - -	3,80,000	—	—	—	—	—	—
11. Subsidised Companies - - -	5,90,000	—	—	—	—	—	—
12. Miscellaneous Capital Expenditure - - -	27,37,000	—	—	—	—	—	—
TOTAL - - -	20,49,65,000	—	—	—	—	—	—
Irrigation, &c., Revenue Account.							
14. Works for which Capital Accounts are kept—Interest on Debt - - -	1,15,000	1,53,000	—	—	—	—	—
15. Other Revenue Expenditure	9,000	66,000	—	—	—	1,16,000	6,000
TOTAL - - -	1,24,000	2,19,000	—	—	—	1,16,000	6,000
Irrigation, &c., Capital Outlay charged to Revenue.							
16. Construction of Irrigation, &c., Works financed from Ordinary Revenue -	10,000	26,000	—	—	—	—	—
Posts and Telegraphs Revenue Account.							
17. Posts and Telegraphs—Interest on Debt -	81,38,000	—	—	—	—	—	—
Carried forward -	22,44,57,000	6,62,000	64,65,000	84,51,000	21,61,000	95,07,000	10,69,000

GOVERNMENT OF INDIA.

7

in each of the PROVINCES of BRITISH INDIA and in ENGLAND for 1932-33.

Burma.	Bihar and Orissa.	Central Provinces and Berar.	North-West Frontier Province.	Assam.	Coorg.	Total, India.	England.	Exchange.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
8,77,000	21,000	—	15,000	—	—	92,07,000	1,70,000	-1,000	93,76,000
9,10,000	3,44,000	3,49,000	78,000	1,53,000	3,000	77,02,000	75,000	—	77,77,000
1,38,000	73,000	—	—	—	—	1,11,85,000	61,000	—	1,12,46,000
—	—	—	—	—	—	86,09,000	27,000	—	86,36,000
—	—	—	24,000	—	—	5,48,000	—	—	5,48,000
—	—	—	4,71,000	—	—	15,28,000	10,000	—	15,38,000
—	—	—	1,000	—	—	14,16,000	21,000	—	14,37,000
—	—	—	72,000	—	—	22,03,000	1,15,000	-1,000	23,17,000
—	—	—	1,000	—	—	17,000	—	—	17,000
19,25,000	4,38,000	3,49,000	6,62,000	1,53,000	3,000	4,24,15,000	4,79,000	-2,000	4,28,92,000
—	—	—	—	—	—	2,31,000	—	—	2,31,000
—	—	—	—	—	—	52,000	—	—	52,000
—	—	—	—	—	—	2,83,000	—	—	2,83,000
—	—	—	—	—	—	20,12,58,000	11,52,01,000	-3,99,000	31,60,60,000
—	—	—	—	—	—	3,80,000	1,30,35,000	-45,000	1,33,70,000
—	—	—	—	—	—	5,90,000	—	—	5,90,000
—	—	—	—	—	—	27,37,000	13,38,000	-5,000	40,70,000
—	—	—	—	—	—	20,49,65,000	12,95,74,000	-4,49,000	33,40,90,000
—	—	—	—	—	—	2,68,000	—	—	2,68,000
—	—	—	16,000	—	—	2,13,000	16,000	—	2,29,000
—	—	—	16,000	—	—	4,81,000	16,000	—	4,97,000
—	—	—	—	—	—	36,000	—	—	36,000
—	—	—	—	—	—	81,38,000	—	—	81,38,000
19,25,000	4,38,000	3,49,000	6,78,000	1,53,000	3,000	25,63,18,000	13,00,69,000	-4,51,000	33,59,36,000

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

HEADS OF EXPENDITURE.	India, General.	Baluchistan.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.
Brought forward -	Rs. 22,44,57,000	Rs. 6,62,000	Rs. 64,65,000	Rs. 84,51,000	Rs. 21,61,000	Rs. 95,07,000	Rs. 10,69,000
Posts and Telegraphs—Capital Outlay charged to Revenue.							
18. Capital outlay on Posts and Telegraphs :—							
Indian Posts and Telegraphs Department -	6,88,000	—	—	—	—	—	—
Debt Services.							
19. Interest on Ordinary Debt -	9,93,49,000	4,04,000	1,58,39,000	9,00,00,000	17,30,000	70,94,000	76,40,000
Deduct—Amount chargeable to							
Railways -	20,12,58,000	—	—	—	—	—	—
Irrigation -	1,15,000	1,53,000	—	—	—	—	—
Posts and Telegraphs -	82,85,000	—	—	—	—	—	—
Other Commercial Depts.	20,92,000	—	—	4,80,000	—	—	—
Provincial Loans Fund -	8,04,00,000	—	—	—	—	—	—
Remainder chargeable to Ordinary Debt -	19,28,01,000	2,51,000	1,58,39,000	8,95,20,000	17,30,000	70,94,000	76,40,000
20. Interest on other obligations	7,54,26,000	30,000	17,93,000	21,71,000	21,73,000	21,10,000	11,88,000
21. Reduction or avoidance of debt	6,84,21,000	—	—	—	—	—	—
TOTAL -	4,89,54,000	2,81,000	1,76,32,000	9,16,91,000	39,03,000	92,04,000	88,28,000
Civil Administration.							
22. General Administration -	1,01,25,000	1,15,000	35,000	1,61,000	20,000	—	—
23. Audit -	30,88,000	—	7,34,000	10,73,000	8,10,000	7,88,000	7,01,000
24. Administration of Justice -	7,03,000	56,000	—	13,000	37,000	—	—
25. Jails and Convict Settlements	22,04,000	1,94,000	—	24,000	—	—	—
26. Police -	28,66,000	11,39,000	—	10,39,000	95,000	11,000	66,000
27. Ports and Pilotage -	12,91,000	—	27,000	5,48,000	—	—	—
27(i) Lighthouses and Lightships	5,59,000	—	71,000	1,43,000	—	—	—
28. Ecclesiastical -	7,40,000	33,000	1,97,000	2,91,000	—	2,85,000	2,48,000
29. Political -	56,15,000	13,34,000	1,89,000	15,15,000	—	1,69,000	11,44,000
29A. Frontier Watch and Ward -	—	33,78,000	—	—	—	—	—
30. Scientific Departments -	55,10,000	7,000	1,50,000	4,000	—	—	—
31. Education -	18,91,000	2,83,000	—	18,000	—	11,40,000	15,000
32. Medical -	16,36,000	2,90,000	—	66,000	—	—	12,000
33. Public Health -	9,03,000	24,000	18,000	1,18,000	56,000	—	—
34. Agriculture -	27,71,000	88,000	—	5,000	—	—	—
35. Industries -	1,83,000	—	—	—	—	—	—
36. Aviation -	9,33,000	—	—	—	—	—	—
37. Miscellaneous Departments -	11,01,000	30,000	96,000	2,63,000	81,000	63,000	72,000
37A. Indian Stores Department -	7,95,000	—	—	—	—	—	—
TOTAL -	4,29,14,000	69,71,000	15,17,000	52,81,000	10,99,000	24,56,000	22,58,000
Currency and Mint.							
38. Currency -	23,19,000	1,000	2,77,000	13,01,000	—	3,29,000	2,09,000
39. Mint -	7,95,000	—	—	12,37,000	—	—	—
TOTAL -	31,14,000	1,000	2,77,000	25,38,000	—	3,29,000	2,09,000
Civil Works.							
41. Civil Works -	1,61,14,000	4,41,000	1,40,000	5,04,000	7,46,000	—	73,000
Miscellaneous.							
44. Territorial and Political Pensions -	1,50,000	37,000	5,29,000	3,31,000	6,41,000	6,81,000	53,000
45. Superannuation Allowances and Pensions -	22,40,000	1,28,000	16,37,000	12,82,000	20,59,000	11,13,000	8,25,000
46. Stationery and Printing -	31,85,000	1,000	19,000	39,000	2,000	16,000	6,000
47. Miscellaneous -	15,06,000	2,50,000	4,000	52,000	4,67,000	29,000	19,000
TOTAL -	26,01,000	4,16,000	21,89,000	17,04,000	31,69,000	18,39,000	9,03,000
Carried forward -	24,09,34,000	87,72,000	2,82,20,000	11,01,69,000	1,10,78,000	2,33,35,000	1,33,40,000

GOVERNMENT OF INDIA.

each of the PROVINCES of BRITISH INDIA and in ENGLAND for 1932-33—continued.

Burma.	Bihar and Orissa.	Central Provinces and Berar.	North-West Frontier Province.	Assam.	Coorg.	Total, India.	England.	Exchange.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
19,25,000	4,38,000	3,49,000	6,78,000	1,53,000	3,000	25,63,18,000	13,00,69,000	-4,51,000	38,59,36,000
—	—	—	—	—	—	6,88,000	—	—	6,88,000
53,32,000	13,50,000	16,50,000	2,62,000	1,49,000	2,000	23,08,01,000	20,23,83,000	-7,01,000	43,24,83,000
—	—	—	—	—	—	20,12,58,000	11,52,01,000	-3,99,000	31,60,60,000
—	—	—	—	—	—	2,68,000	—	—	2,68,000
—	—	—	—	—	—	82,85,000	—	—	82,85,000
—	—	—	—	—	—	25,72,000	—	—	25,72,000
—	—	—	—	—	—	8,04,00,000	—	—	8,04,00,000
53,32,000	13,50,000	16,50,000	2,62,000	1,49,000	2,000	-6,19,82,000	8,71,82,000	-3,02,000	2,48,98,000
6,01,000	7,95,000	7,96,000	68,000	3,39,000	21,000	8,75,11,000	5,69,000	-2,000	8,80,78,000
—	—	—	—	—	—	6,84,21,000	—	—	6,84,21,000
59,33,000	21,45,000	24,46,000	3,30,000	4,88,000	23,000	9,39,50,000	8,77,51,000	-3,04,000	18,13,97,000
64,000	—	—	1,24,000	—	—	1,06,44,000	48,22,000	-17,000	1,54,49,000
8,23,000	3,60,000	3,01,000	1,23,000	2,55,000	—	90,56,000	3,10,000	-1,000	93,65,000
—	—	—	45,000	7,000	—	8,61,000	72,000	—	9,33,000
3,000	2,000	—	33,000	—	—	24,55,000	61,000	—	25,16,000
1,12,000	—	—	2,33,000	—	—	54,54,000	1,34,000	-1,000	55,87,000
2,46,000	—	—	—	—	—	19,78,000	3,15,000	-1,000	22,92,000
1,08,000	28,000	71,000	63,000	17,000	—	10,19,000	10,000	—	10,29,000
2,20,000	1,20,000	50,000	26,50,000	1,70,000	—	20,81,000	7,69,000	-3,000	28,47,000
56,13,000	—	—	1,09,47,000	18,42,000	—	1,31,76,000	12,76,000	-4,000	1,44,48,000
—	—	—	—	—	—	2,17,80,000	1,11,000	—	2,18,91,000
—	8,000	10,000	37,000	1,000	—	56,71,000	6,77,000	-2,000	63,46,000
—	—	—	25,000	42,000	—	34,03,000	52,000	—	34,55,000
—	—	—	4,000	3,000	—	20,71,000	1,51,000	-1,000	22,21,000
—	—	—	10,000	—	—	11,26,000	1,39,000	-1,000	12,64,000
—	—	—	—	—	—	28,74,000	1,03,000	—	29,77,000
—	—	—	—	—	—	1,83,000	23,000	—	2,06,000
93,000	39,000	56,000	22,000	34,000	2,000	9,33,000	45,000	—	9,78,000
—	—	—	—	—	—	19,52,000	1,64,000	-1,000	21,15,000
—	—	—	—	—	—	7,95,000	88,000	—	8,83,000
72,82,000	5,57,000	4,88,000	1,43,16,000	23,71,000	2,000	8,75,12,000	93,22,000	-32,000	9,68,02,000
2,34,000	54,000	35,000	4,000	18,000	3,000	47,84,000	21,000	—	48,05,000
—	—	—	—	—	—	20,32,000	67,000	—	20,99,000
2,34,000	54,000	35,000	4,000	18,000	3,000	68,16,000	88,000	—	69,04,000
66,000	69,000	16,000	32,000	34,000	—	1,82,35,000	1,41,000	—	1,83,76,000
1,35,000	44,000	3,85,000	48,000	8,000	1,000	30,43,000	1,07,000	—	31,50,000
2,06,000	2,93,000	1,99,000	1,15,000	96,000	1,000	57,14,000	2,17,62,000	-75,000	2,74,01,000
30,000	4,000	1,000	7,000	1,000	—	33,11,000	4,32,000	-2,000	37,41,000
2,22,000	1,000	25,01,000	2,000	20,000	—	50,73,000	21,90,000	-8,000	72,55,000
5,93,000	3,42,000	30,86,000	1,72,000	1,25,000	2,000	1,71,41,000	2,44,91,000	-85,000	4,15,47,000
1,60,33,000	36,05,000	64,20,000	1,55,32,000	31,89,000	33,000	48,06,60,000	25,18,62,000	-8,72,000	73,16,50,000

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

HEADS OF EXPENDITURE.	India, General.	Baluchistan.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.
Brought forward -	Rs. 24,09,34,000	Rs. 87,72,000	Rs. 2,82,20,000	Rs. 11,01,69,000	Rs. 1,10,78,000	Rs. 2,33,35,000	Rs. 1,33,40,000
Miscellaneous Capital Outlay charged to Revenue.							
45A. Commuted value of pensions financed from Ordinary Revenue -	8,98,000	—	—	—	—	—	—
Defence Services.							
48. Defence Services—Effective -	35,87,17,000	—	—	—	—	—	—
49. Defence Services — Non-effective -	3,57,53,000	—	—	—	—	—	—
TOTAL -	39,44,70,000	—	—	—	—	—	—
51A. Miscellaneous adjustments between the Central and Provincial Governments -	—	—	—	—	2,14,000	—	—
Extraordinary Items.							
52. Extraordinary payments -	6,78,000	4,000	45,000	1,21,000	99,000	51,000	21,000
TOTAL EXPENDITURE CHARGED TO REVENUE	63,69,80,000	87,76,000	2,82,65,000	11,02,90,000	1,13,91,000	2,33,86,000	1,33,61,000
Capital Expenditure not charged to Revenue.							
52B. Capital outlay on Security Printing Press -	—	—	—	4,000	—	—	—
53. Construction of State Railways	30,38,000	—	—	—	—	—	—
56. Capital outlay on Posts and Telegraphs:—							
Indian Posts and Telegraphs Department -	19,66,000	—	—	—	—	—	—
56E 1. Capital outlay on Vizagapatam Port -	51,00,000	—	—	—	—	—	—
56E 2. Capital outlay on Lighthouses and Lightships -	— 2,000	—	—	1,000	—	—	—
56F. Currency Capital outlay -	—	—	—	1,000	—	—	—
60B. Commuted value of Pensions	65,76,000	—	—	—	—	—	—
61. Payments to Retrenched Personnel -	9,64,000	3,000	31,000	1,11,000	27,000	38,000	7,000
TOTAL CAPITAL EXPENDITURE NOT CHARGED TO REVENUE	1,76,42,000	3,000	31,000	1,17,000	27,000	38,000	7,000

GOVERNMENT OF INDIA.

11

each of the PROVINCES of BRITISH INDIA and in ENGLAND for 1932-33—continued.

Burma.	Bihar and Orissa.	Central Provinces and Berar.	North-West Frontier Province.	Assam.	Coorg.	Total, India.	England.	Exchange.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,60,33,000	36,05,000	64,20,000	1,55,32,000	31,89,000	33,000	48,06,60,000	25,18,62,000	-8,72,000	73,16,50,000
—	—	—	—	—	—	8,98,000	—	—	8,98,000
—	—	—	—	—	—	35,87,17,000	6,22,68,000	-2,15,000	42,07,70,000
—	—	—	—	—	—	3,57,53,000	4,95,27,000	-1,72,000	8,51,08,000
—	—	—	—	—	—	39,44,70,000	11,17,95,000	-3,87,000	50,58,78,000
—	—	—	94,21,000	—	—	96,35,000	—	—	96,35,000
68,000	55,000	12,000	2,000	7,000	—	11,63,000	4,00,000	-1,000	15,62,000
1,61,01,000	36,60,000	64,32,000	2,49,55,000	31,96,000	33,000	88,68,26,000	36,40,57,000	-12,60,000	1,24,96,23,000
—	—	—	—	—	—	4,000	—	—	4,000
—	—	—	—	—	—	30,38,000	1,54,47,000	-53,000	1,84,32,000
—	—	—	—	—	—	19,66,000	—	—	19,66,000
—	—	—	—	—	—	51,00,000	3,00,000	—	54,00,000
—	—	—	—	—	—	-1,000	1,000	—	—
—	—	—	—	—	—	1,000	—	—	1,000
—	—	—	—	—	—	65,76,000	—	—	65,76,000
28,000	19,000	5,000	1,000	7,000	—	12,41,000	—	—	12,41,000
28,000	19,000	5,000	1,000	7,000	—	1,79,25,000	1,57,48,000	-53,000	• 3,36,20,000

GOVERNMENT OF MADRAS.

REVISED ESTIMATE of the REVENUE of the Government of MADRAS
in India and in England for 1932-33.

HEADS OF REVENUE.				India.	England.	Total.
PRINCIPAL HEADS OF REVENUE.				Rs.	Rs.	Rs.
V.	Land Revenue	-	-	7,57,69,000	—	7,57,69,000
VI.	Excise	-	-	4,27,23,800	800	4,27,24,600
VII.	Stamps	-	-	2,40,48,700	—	2,40,48,700
VIII.	Forest	-	-	49,54,600	—	49,54,600
IX.	Registration	-	-	34,12,600	—	34,12,600
Total				15,09,08,700	800	15,09,09,500
IRRIGATION, &c., WORKS.						
XIII.	Works for which Capital Accounts are kept	-	-	-37,42,100	—	-37,42,100
XIV.	Works for which no Capital Accounts are kept	-	-	2,16,200	—	2,16,200
Total				-35,25,900	—	-35,25,900
INTEREST RECEIPTS.						
XVI.	Interest	-	-	29,63,900	—	29,63,900
CIVIL ADMINISTRATION.						
XVII.	Administration of Justice	-	-	15,00,200	200	15,00,400
XVIII.	Jails and Convict Settlements	-	-	5,95,100	—	5,95,100
XIX.	Police	-	-	5,56,200	—	5,56,200
XX.	Ports and Pilotage	-	-	10,200	—	10,200
XXI.	Education	-	-	9,03,100	—	9,03,100
XXII.	Medical	-	-	8,09,000	—	8,09,000
XXIII.	Public Health	-	-	1,79,300	—	1,79,300
XXIV.	Agriculture	-	-	3,10,700	—	3,10,700
XXV.	Industries	-	-	6,18,900	—	6,18,900
XXVI.	Miscellaneous Departments	-	-	48,85,200	—	48,85,200
Total				1,03,67,900	200	1,03,68,100
CIVIL WORKS.						
XXX.	Civil Works	-	-	21,64,300	—	21,64,300
XXXB.	Hydro-Electric Scheme	-	-	-3,000	—	-3,000
Total				21,61,300	—	21,61,300
MISCELLANEOUS.						
XXXIII.	Receipts in aid of Superannuation	-	-	3,08,400	—	3,08,400
XXXIV.	Stationery and Printing	-	-	3,93,400	600	3,94,000
XXXV.	Miscellaneous	-	-	9,21,700	200	9,21,900
Total				16,23,500	800	16,24,300
Total Revenue				16,44,99,400	1,800	16,45,01,200

REVISED ESTIMATE of the EXPENDITURE of the Government of MADRAS
in India and in England for 1932-33.

HEADS OF EXPENDITURE.					India.	England.	Exchange.	Total.
					Rs.	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE.								
5.	Land Revenue	-	-	-	19,75,300	25,800	-100	20,01,000
6.	Excise	-	-	-	33,24,700	34,800	-200	33,59,300
7.	Stamps	-	-	-	6,73,800	1,000	-	6,74,800
8.	Forest	-	-	-	34,90,900	1,58,800	-600	36,49,100
9.	Registration	-	-	-	27,03,600	11,200	-	27,14,800
	Total	-	-	-	1,21,68,300	2,31,600	-900	1,23,99,000
FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.								
8A.	Forest Capital Outlay	-	-	-	9,12,900	-	-	9,12,900
IRRIGATION, &c., REVENUE ACCOUNT.								
15.	Other Revenue Expenditure financed from ordinary Revenue	-	-	-	45,81,100	-	-	45,81,100
IRRIGATION, &c., CAPITAL ACCOUNT CHARGED TO REVENUE.								
16.	Construction of Irrigation, &c., Works	-	-	-	2,96,400	-	-	2,96,400
DEBT SERVICES.								
19.	Interest on Ordinary Debt	-	-	-	69,14,700	-	-	69,14,700
20.	Interest on other obligations	-	-	-	9,300	-	-	9,300
21.	Reduction or avoidance of Debt	-	-	-	27,41,000	-	-	27,41,000
	Total	-	-	-	96,65,000	-	-	96,65,000
CIVIL ADMINISTRATION.								
22.	General Administration	-	-	-	2,56,71,000	5,63,800	-2,000	2,62,32,800
24.	Administration of Justice	-	-	-	88,17,100	2,14,800	-800	90,31,100
25.	Jails and Convict Settlements	-	-	-	22,54,300	36,200	-100	22,90,400
26.	Police	-	-	-	1,60,70,200	2,51,400	-800	1,63,20,800
27.	Ports and Pilotage	-	-	-	15,200	-	-	15,200
30.	Scientific Departments	-	-	-	1,90,700	13,400	-	2,04,100
31.	Education	-	-	-	2,44,93,100	1,43,800	-500	2,46,36,400
32.	Medical	-	-	-	82,75,400	2,96,600	-1,000	85,71,000
33.	Public Health	-	-	-	24,60,900	64,600	-300	25,25,200
34.	Agriculture	-	-	-	35,52,100	63,200	-100	36,15,200
35.	Industries	-	-	-	15,23,600	44,200	-100	15,67,700
37.	Miscellaneous Departments	-	-	-	54,22,300	20,800	-100	54,43,000
	Total	-	-	-	9,87,45,900	17,12,800	-5,800	10,04,52,900
CIVIL WORKS.								
41.	Civil Works	-	-	-	1,65,76,000	2,98,200	-1,000	1,68,73,200
MISCELLANEOUS.								
43.	Famine	-	-	-	3,00,000	-	-	3,00,000
45.	Superannuation Allowances and Pensions	-	-	-	79,78,700	16,01,200	-5,600	95,74,300
46.	Stationery and Printing	-	-	-	19,11,700	1,73,200	-600	20,84,300
47.	Miscellaneous	-	-	-	4,33,800	200	-	4,34,000
	Total	-	-	-	1,06,24,200	17,74,600	-6,200	1,23,92,600
MISCELLANEOUS CAPITAL EXPENDITURE CHARGED TO REVENUE.								
45A.	Commuted value of Pensions financed from ordinary Revenue	-	-	-	6,51,000	-	-	6,51,000
	Total Expenditure charged to Revenue	-	-	-	15,42,20,800	40,17,200	-13,900	15,82,24,100
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.								
52A.	Capital outlay on Forests	-	-	-	-6,68,900	-	-	-6,68,900
55.	Construction of Irrigation, &c., Works	-	-	-	77,65,200	85,200	-300	78,50,100
56c.	Capital outlay on Industrial Development	-	-	-	1,44,400	-	-	1,44,400
58.	Capital outlay on Hydro-Electric Schemes	-	-	-	23,73,000	5,26,000	-1,800	28,97,200
60.	Civil Works	-	-	-	6,200	-	-	6,200
60b.	Payment of commuted value of Pensions	-	-	-	-20,23,000	-	-	-20,23,000
	Total Capital Expenditure not charged to Revenue	-	-	-	75,96,900	6,11,200	-2,100	82,06,000

REVISED ESTIMATE of the REVENUE of the Government of BOMBAY
in India and in England for 1932-33.

HEADS OF REVENUE.					India.	England.	Total.
PRINCIPAL HEADS OF REVENUE.					Rs.	Rs.	Rs.
III.	Salt	-	-	-	16,000	—	16,000
V.	Land Revenue	-	-	-	4,86,32,000	—	4,86,32,000
VI.	Excise	-	-	-	3,41,00,000	—	3,41,00,000
VII.	Stamps	-	-	-	1,56,00,000	—	1,56,00,000
VIII.	Forest	-	-	-	57,67,000	—	57,67,000
IX.	Registration	-	-	-	12,00,000	—	12,00,000
IXA.	Scheduled Taxes	-	-	-	18,16,000	—	18,16,000
Total					10,71,31,000	—	10,71,31,000
IRRIGATION, &C. WORKS.							
XIII.	Works for which Capital Accounts are kept	-	-	-	28,01,000	—	28,01,000
XIV.	Works for which no Capital Accounts are kept	-	-	-	17,12,000	—	17,12,000
Total					45,13,000	—	45,13,000
INTEREST RECEIPTS.							
XVI.	Interest	-	-	-	1,45,60,000	—	1,45,60,000
CIVIL ADMINISTRATION.							
XVII.	Administration of Justice	-	-	-	19,27,000	—	19,27,000
XVIII.	Jails and Convict Settlements	-	-	-	3,86,000	—	3,86,000
XIX.	Police	-	-	-	7,18,000	—	7,18,000
XXI.	Education	-	-	-	15,45,000	1,000	15,46,000
XXII.	Medical	-	-	-	15,16,000	3,000	15,19,000
XXIII.	Public Health	-	-	-	17,18,000	—	17,18,000
XXIV.	Agriculture	-	-	-	3,90,000	—	3,90,000
XXV.	Industries	-	-	-	12,000	—	12,000
XXVI.	Miscellaneous Departments	-	-	-	15,25,000	—	15,25,000
Total					97,37,000	4,000	97,41,000
CIVIL WORKS.							
XXX.	Civil Works	-	-	-	43,79,000	—	43,79,000
XXXI.	Bombay Development Scheme	-	-	-	21,46,000	—	21,46,000
Total					65,25,000	—	65,25,000
MISCELLANEOUS.							
XXXII.	Transfers from Famine Relief Fund	-	-	-	12,96,000	—	12,96,000
XXXIII.	Receipts in aid of Superannuation	-	-	-	11,83,000	2,000	11,85,000
XXXIV.	Stationery and Printing	-	-	-	2,72,000	1,000	2,73,000
XXXV.	Miscellaneous	-	-	-	4,26,000	—	4,26,000
Total					31,77,000	3,000	31,80,000
EXTRAORDINARY ITEMS.							
XL.	Extraordinary Receipts	-	-	-	18,72,000	—	18,72,000
Total Revenue					14,75,15,000	7,000	14,75,22,000

REVISED ESTIMATE of the EXPENDITURE of the Government of BOMBAY
in India and in England for 1932-33.

HEADS OF EXPENDITURE.					India.	England.	Exchange.	Total.
DIRECT DEMANDS ON THE REVENUE.					Rs.	Rs.	Rs.	Rs.
5.	Land Revenue	-	-	-	66,13,300	37,600	-100	66,50,800
6.	Excise	-	-	-	47,42,000	45,000	-200	47,86,800
7.	Stamps	-	-	-	2,40,000	-	-	2,40,000
8.	Forest	-	-	-	37,81,000	1,29,500	-500	39,10,000
9.	Registration	-	-	-	6,10,000	19,000	-	6,29,000
9A.	Scheduled Taxes	-	-	-	28,000	-	-	28,000
	Total	-	-	-	1,60,14,300	2,31,100	-800	1,62,44,600
FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.								
8A.	Forest Capital Outlay	-	-	-	1,18,000	-	-	1,18,000
IRRIGATION, &C., REVENUE ACCOUNT.								
14.	Works for which Capital Accounts are kept—	-	-	-				
	Interest on Debt	-	-	-	79,43,000	-	-	79,43,000
15.	Other Rev. Expen. financed from ordinary Revenue	-	-	-	10,05,000	-	-	10,05,000
15(1)	Other Rev. Expen. financed from Fam. Relief Fund	-	-	-	11,87,000	-	-	11,87,000
	Total	-	-	-	1,01,35,000	-	-	1,01,35,000
DEBT SERVICES.								
19.	Interest on Ordinary Debt	-	-	-	2,23,04,000	-	-	2,23,04,000
20.	Interest on other obligations	-	-	-	2,88,000	-	-	2,88,000
21.	Reduction or avoidance of Debt	-	-	-	4,95,000	-	-	4,95,000
	Total	-	-	-	2,30,87,000	-	-	2,30,87,000
CIVIL ADMINISTRATION.								
22.	General Administration	-	-	-	2,05,23,800	5,41,600	-1,900	2,10,63,500
24.	Administration of Justice	-	-	-	64,49,000	1,83,200	-600	66,31,600
25.	Jails and Convict Settlements	-	-	-	25,73,000	47,800	-200	26,20,600
26.	Police	-	-	-	1,78,51,000	3,95,300	-1,400	1,82,44,900
27.	Ports and Pilotage	-	-	-	6,000	-	-	6,000
30.	Scientific Departments	-	-	-	88,000	-	-	88,000
31.	Education	-	-	-	1,74,13,000	1,13,700	-400	1,75,26,300
32.	Medical	-	-	-	46,63,000	1,30,600	-400	47,93,200
33.	Public Health	-	-	-	24,86,000	24,300	-100	25,10,200
34.	Agriculture	-	-	-	25,97,000	61,000	-200	26,57,800
35.	Industries	-	-	-	3,49,000	3,600	-	3,52,600
37.	Miscellaneous Departments	-	-	-	4,84,000	23,800	-100	5,12,700
	Total	-	-	-	7,54,82,800	15,29,900	-5,300	7,70,07,400
CIVIL WORKS.								
41.	Civil Works	-	-	-	98,34,500	3,56,600	-1,200	1,01,89,900
42.	Bombay Development Scheme	-	-	-	3,76,000	-	-	3,76,000
	Total	-	-	-	1,02,10,500	3,56,600	-1,200	1,05,65,900
MISCELLANEOUS.								
45.	Superannuation Allowance and Pensions	-	-	-	79,61,000	18,62,400	-6,500	98,16,900
46.	Stationery and Printing	-	-	-	12,08,400	1,18,500	-400	13,26,500
47.	Miscellaneous	-	-	-	13,49,000	3,200	-	13,52,200
	Total	-	-	-	1,05,18,400	19,84,100	-6,900	1,24,95,600
MISCELLANEOUS CAPITAL EXPENDITURE CHARGED TO REVENUE.								
45A.	Commutation of Pens. financed from ordinary Rev.	-	-	-	1,95,000	-	-	1,95,000
EXTRAORDINARY ITEMS.								
52.	Extraordinary Payments	-	-	-	3,84,000	2,500	-	3,86,500
	Total Expenditure charged to Revenue	-	-	-	14,61,45,000	41,04,200	-14,200	15,02,35,000
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.								
55.	Construction of Irrigation, &c. Works	-	-	-	2,69,66,000	82,000	-	2,70,48,000
56A.	Capital outlay on Improvement of Public Health	-	-	-	3,13,000	-	-	3,13,000
59.	Bombay Development Scheme	-	-	-	-99,000	-	-	-99,000
60.	Civil Works	-	-	-	2,10,000	-	-	2,10,000
60A.	Other Provincial Works not charged to Revenue	-	-	-	-85,000	-	-	-85,000
60B.	Payment of Commutation value of Pensions	-	-	-	5,54,000	-	-	5,54,000
61.	Payment to Retrenched Personnel	-	-	-	2,17,000	-	-	2,17,000
	Total Capital Expenditure not charged to Revenue	-	-	-	2,80,76,000	82,000	-	2,81,58,000

REVISED ESTIMATE of the REVENUE of the Government of BENGAL
in India and in England for 1932-33.

HEADS OF REVENUE.					India.	England.	Total.
PRINCIPAL HEADS OF REVENUE.					Rs.	Rs.	Rs.
III.	Salt	-	-	-	5,50,000	—	5,50,000
V.	Land Revenue	-	-	-	3,10,38,000	—	3,10,38,000
VI.	Excise	-	-	-	1,39,00,000	—	1,39,00,000
VII.	Stamps	-	-	-	3,11,00,000	—	3,11,00,000
VIII.	Forest	-	-	-	15,50,000	—	15,50,000
IX.	Registration	-	-	-	18,50,000	—	18,50,000
IXA.	Scheduled Taxes	-	-	-	11,80,000	—	11,80,000
Total					8,11,68,000	—	8,11,68,000
RAILWAYS.							
XII.	Subsidised Companies	-	-	-	70,000	—	70,000
IRRIGATION, &c., WORKS.							
XIII.	Works for which Capital Accounts are kept	-	-	-	-4,69,000	—	-4,69,000
XIV.	Works for which no Capital Accounts are kept	-	-	-	2,04,000	—	2,04,000
Total					-2,65,000	—	-2,65,000
DEBT SERVICES.							
XVI.	Interest	-	-	-	4,72,000	—	4,72,000
CIVIL ADMINISTRATION.							
XVII.	Administration of Justice	-	-	-	15,03,000	—	15,03,000
XVIII.	Jails and Convict Settlements	-	-	-	7,96,000	—	7,96,000
XIX.	Police	-	-	-	10,93,000	—	10,93,000
XX.	Ports and Pilotage	-	-	-	88,000	—	88,000
XXI.	Education	-	-	-	13,54,000	2,000	13,56,000
XXII.	Medical	-	-	-	10,05,000	—	10,05,000
XXIII.	Public Health	-	-	-	1,41,000	—	1,41,000
XXIV.	Agriculture	-	-	-	6,31,000	—	6,31,000
XXV.	Industries	-	-	-	7,03,000	—	7,03,000
XXVI.	Miscellaneous Departments	-	-	-	13,57,000	—	13,57,000
Total					86,71,000	2,000	86,73,000
CIVIL WORKS.							
XXX.	Civil Works	-	-	-	16,11,000	—	16,11,000
MISCELLANEOUS.							
XXXII.	Transfers from Famine Relief Fund	-	-	-	57,000	—	57,000
XXXIII.	Receipts in aid of Superannuation	-	-	-	1,43,000	—	1,43,000
XXXIV.	Stationery and Printing	-	-	-	4,70,000	1,000	4,71,000
XXXV.	Miscellaneous	-	-	-	14,31,000	—	14,31,000
Total					21,01,000	1,000	21,02,000
PROVINCIAL CONTRIBUTIONS AND MISCELLANEOUS ADJUSTMENTS BETWEEN CENTRAL AND PROVINCIAL GOVERNMENTS.							
XXXIXA.	Miscellaneous adjustments between Central and Provincial Governments	-	-	-	2,14,000	—	2,14,000
EXTRAORDINARY ITEMS.							
XL.	Extraordinary Receipts	-	-	-	2,28,000	—	2,28,000
Total Revenue					9,42,70,000	3,000	9,42,73,000

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

REVISED ESTIMATE of the EXPENDITURE of the Government of BENGAL
in India and in England for 1932-33.

HEADS OF EXPENDITURE.		India.	England.	Total.
DIRECT DEMANDS ON THE REVENUE.		Rs.	Rs.	Rs.
5.	Land Revenue	38,41,000	27,000	38,68,000
6.	Excise	17,11,000	9,000	17,20,000
7.	Stamps	4,76,000	—	4,76,000
8.	Forest	14,65,000	62,000	15,27,000
9.	Registration	17,64,000	—	17,64,000
9A.	Scheduled Taxes	15,000	—	15,000
Total		92,72,000	98,000	93,70,000
FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.				
8A.	Forest Capital Outlay	62,000	—	62,000
IRRIGATION, &c., REVENUE ACCOUNT.				
14.	Works for which Capital Accounts are kept— Interest on Debt	18,04,000	—	18,04,000
15.	Other Revenue Expenditure financed from ordinary Revenue	11,56,000	30,000	11,86,000
Total		29,60,000	30,000	29,90,000
IRRIGATION, &c., CAPITAL ACCOUNT CHARGED TO REVENUE.				
16B.	Construction of Irrigation, &c., Works	5,000	—	5,000
DEBT SERVICES.				
19.	Interest on Ordinary Debt	4,71,000	—	4,71,000
20.	Interest on other obligations	3,000	—	3,000
21.	Reduction or avoidance of Debt	8,66,000	—	8,66,000
Total		13,40,000	—	13,40,000
CIVIL ADMINISTRATION.				
22.	General Administration	1,17,86,000	6,31,000	1,24,17,000
24.	Administration of Justice	94,40,000	2,98,000	97,38,000
25.	Jails and Convict Settlements	43,83,000	19,000	44,02,000
26.	Police	2,21,90,000	4,20,000	2,26,10,000
27.	Ports and Pilotage	4,61,000	12,000	4,73,000
30.	Scientific Departments	30,000	—	30,000
31.	Education	1,26,33,000	2,05,000	1,28,38,000
32.	Medical	49,27,000	1,50,000	50,77,000
33.	Public Health	37,50,000	13,000	37,63,000
34.	Agriculture	23,40,000	63,000	24,03,000
35.	Industries	11,26,000	26,000	11,52,000
37.	Miscellaneous Departments	2,00,000	46,000	2,46,000
Total		7,32,66,000	18,83,000	7,51,49,000
CIVIL WORKS.				
41.	Civil Works	78,59,000	1,13,000	79,72,000
MISCELLANEOUS.				
43.	Famine Relief	57,000	—	57,000
45.	Superannuation Allowances and Pensions	52,06,000	17,85,000	69,91,000
46.	Stationery and Printing	19,26,000	9,000	19,35,000
47.	Miscellaneous	18,83,000	3,000	18,86,000
Total		90,72,000	17,97,000	1,08,69,000
MISCELLANEOUS CAPITAL EXPENDITURE CHARGED TO REVENUE.				
45A.	Commutation of Pensions financed from ordinary Revenue	4,64,000	—	4,64,000
Total Expenditure charged to Revenue		10,43,00,000	39,21,000	10,82,21,000
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.				
55.	Construction of Irrigation, &c., Works	14,81,000	29,000	15,10,000
60.	Civil Works	1,32,000	—	1,32,000
Total Capital Expenditure not charged to Revenue		16,13,000	29,000	16,42,000

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

18 GOVERNMENT OF UNITED PROVINCES OF AGRA AND OUDH.

REVISED ESTIMATE of the REVENUE of the Government of the UNITED PROVINCES OF AGRA AND OUDH in India and in England for 1932-33.

HEADS OF REVENUE.			
PRINCIPAL HEADS OF REVENUE.			
	India.	England.	Total.
	Rs.	Rs.	Rs.
III. Salt - - - - -	9,000	—	9,000
V. Land Revenue - - - - -	5,70,22,000	—	5,70,22,000
VI. Excise - - - - -	1,18,75,000	—	1,18,75,000
VII. Stamps - - - - -	1,80,00,000	—	1,80,00,000
VIII. Forest - - - - -	45,82,400	—	45,82,400
IX. Registration - - - - -	12,63,000	—	12,63,000
Total - - - - -	9,27,51,400	—	9,27,51,400
RAILWAYS.			
XII. Subsidised Companies - - - - -	90,000	—	90,000
IRRIGATION, &c., WORKS.			
XIII. Works for which Capital Accounts are kept -	1,20,69,300	—	1,20,69,300
XIV. Works for which no Capital Accounts are kept	29,000	—	29,000
Total - - - - -	1,20,98,300	—	1,20,98,300
INTEREST RECEIPTS.			
XVI. Interest - - - - -	12,80,000	—	12,80,000
CIVIL ADMINISTRATION.			
XVII. Administration of Justice - - - - -	14,16,000	—	14,16,000
XVIII. Jails and Convict Settlements - - - - -	5,05,000	—	5,05,000
XIX. Police - - - - -	1,74,000	—	1,74,000
XXI. Education - - - - -	11,25,000	—	11,25,000
XXII. Medical - - - - -	3,08,000	—	3,08,000
XXIII. Public Health - - - - -	1,50,000	—	1,50,000
XXIV. Agriculture - - - - -	5,44,000	—	5,44,000
XXV. Industries - - - - -	1,81,000	—	1,81,000
XXVI. Miscellaneous Departments - - - - -	66,000	—	66,000
Total - - - - -	44,69,000	—	44,69,000
CIVIL WORKS.			
XXX. Civil Works - - - - -	3,77,000	—	3,77,000
MISCELLANEOUS.			
XXXII. Transfers from Famine Relief Fund - - - - -	7,800	—	7,800
XXXIII. Receipts in aid of Superannuation - - - - -	2,24,000	—	2,24,000
XXXIV. Stationery and Printing - - - - -	5,86,000	—	5,86,000
XXXV. Miscellaneous - - - - -	7,03,000	—	7,03,000
Total - - - - -	15,20,800	—	15,20,800
Total Revenue - - - - -	11,25,86,500	—	11,25,86,500

GOVERNMENT OF UNITED PROVINCES OF AGRA AND OUDH. 19

REVISED ESTIMATE of the EXPENDITURE of the Government of the UNITED PROVINCES OF AGRA AND OUDH in India and in England for 1932-33.

HEADS OF EXPENDITURE.		India.	England.	Exchange.	Total.
		Rs.	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE.					
3.	Salt -	500	—	—	500
5.	Land Revenue	74,15,000	28,500	—	74,43,500
6.	Excise	11,38,000	—	—	11,38,000
7.	Stamps	3,14,000	—	—	3,14,000
8.	Forest	26,63,500	1,11,100	-400	27,74,200
9.	Registration	4,32,000	—	—	4,32,000
	Total	1,19,63,000	1,39,600	-400	1,21,02,200
FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.					
8a.	Forest Capital Outlay	6,800	—	—	6,800
RAILWAYS.					
10.	Interest on Debt	8,200	—	—	8,200
IRRIGATION &c., REVENUE ACCOUNT.					
14.	Works for which Capital Accounts are kept—				
	Interest on Debt	1,07,72,400	—	—	1,07,72,400
15.	Other Revenue Expenditure financed from ordinary Revenue	-39,200	1,30,000	-400	90,400
	Total	1,07,33,200	1,30,000	-400	1,08,62,800
IRRIGATION, &c., CAPITAL ACCOUNT CHARGED TO REVENUE.					
16b.	Construction of Irrigation, &c. Works	63,800	—	—	63,800
DEBT SERVICES.					
19.	Interest on Ordinary Debt	56,35,600	—	—	56,35,600
21.	Reduction or avoidance of Debt	26,97,400	—	—	26,97,400
	Total	83,33,000	—	—	83,33,000
CIVIL ADMINISTRATION.					
22.	General Administration	1,26,92,000	6,79,700	-2,300	1,33,69,400
24.	Administration of Justice	69,23,000	1,60,600	-500	70,83,100
25.	Jails and Convict Settlements	33,15,000	25,200	—	33,40,200
26.	Police	1,58,94,000	3,66,800	-1,200	1,62,59,600
30.	Scientific Departments	22,000	—	—	22,000
31.	Education	1,85,46,000	88,300	-300	1,86,34,000
32.	Medical	31,39,200	1,07,600	-400	32,46,400
33.	Public Health	19,18,000	65,200	-200	19,83,000
34.	Agriculture	27,94,000	73,600	-200	28,67,400
35.	Industries	11,27,000	15,400	—	11,42,400
37.	Miscellaneous Departments	72,000	—	—	72,000
	Total	6,64,42,200	15,82,400	-5,100	6,80,19,500
CIVIL WORKS.					
41.	Civil Works	45,00,600	82,600	-200	45,83,000
MISCELLANEOUS.					
43.	Famine	7,800	—	—	7,800
45.	Superannuation Allowances and Pensions	62,50,400	20,68,300	-7,200	83,11,500
46.	Stationery and Printing	12,57,000	4,000	—	12,61,000
47.	Miscellaneous	9,10,000	100	—	9,10,100
	Total	84,25,200	20,72,400	-7,200	1,04,90,400
EXTRAORDINARY ITEMS.					
52.	Extraordinary payments	23,200	—	—	23,200
	Total Expenditure charged to Revenue	11,04,99,200	40,07,000	-13,300	11,44,92,900
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.					
55.	Construction of Irrigation Works	9,47,400	—	—	9,47,400
60.	Civil Works	3,26,400	—	—	3,26,400
60b.	Commuted value of Pensions	7,64,800	—	—	7,64,800
61.	Payments to Retrenched Personnel	24,200	—	—	24,200
	Total Capital Expenditure not charged to Revenue	20,62,800	—	—	20,62,800

REVISED ESTIMATE of the REVENUE of the Government of the PUNJAB
in India and in England for 1932-33.

HEADS OF REVENUE.				India.	England.	Exchange.	Total.
PRINCIPAL HEADS OF REVENUE.				Rs.	Rs.	Rs.	Rs.
II.	Taxes on Income	-	-	2,16,000	—	—	2,16,000
V.	Land Revenue	-	-	4,29,46,000	—	—	4,29,46,000
VI.	Excise	-	-	94,30,000	—	—	94,30,000
VII.	Stamps	-	-	1,14,87,000	—	—	1,14,87,000
VIII.	Forest	-	-	20,09,000	—	—	20,09,000
IX.	Registration	-	-	8,75,000	—	—	8,75,000
Total				6,69,63,000	—	—	6,69,63,000
IRRIGATION, &c., WORKS.							
XIII.	Works for which Capital Accounts are kept-	-	-	2,22,46,000	—	—	2,22,46,000
XIV.	Works for which no Capital Accounts are kept	-	-	1,46,000	—	—	1,46,000
Total				2,23,92,000	—	—	2,23,92,000
INTEREST RECEIPTS.							
XVI.	Interest	-	-	9,77,000	—	—	9,77,000
CIVIL ADMINISTRATION.							
XVII.	Administration of Justice	-	-	11,35,000	1,000	1,000	11,37,000
XVIII.	Jails and Convict Settlements	-	-	3,50,000	—	—	3,50,000
XIX.	Police	-	-	2,25,000	—	1,000	2,26,000
XXI.	Education	-	-	19,07,000	1,000	—	19,08,000
XXII.	Medical	-	-	9,15,000	—	1,000	9,16,000
XXIII.	Public Health	-	-	1,99,000	—	—	1,99,000
XXIV.	Agriculture	-	-	6,13,000	—	—	6,13,000
XXV.	Industries	-	-	1,26,000	—	—	1,26,000
XXVI.	Miscellaneous Departments	-	-	8,15,000	—	—	8,15,000
Total				62,85,000	2,000	3,000	62,90,000
CIVIL WORKS.							
XXX.	Civil Works	-	-	20,53,000	—	—	20,53,000
XXXA.	Hydro-Electric Scheme	-	-	29,000	—	—	29,000
Total				20,82,000	—	—	20,82,000
MISCELLANEOUS.							
XXXIII.	Receipts in aid of Superannuation	-	-	1,51,000	1,000	6,000	1,58,000
XXXIV.	Stationery and Printing	-	-	2,71,000	1,000	—	2,72,000
XXXV.	Miscellaneous	-	-	17,84,000	1,000	2,000	17,87,000
Total				22,06,000	3,000	8,000	22,17,000
EXTRAORDINARY ITEMS.							
XL.	Extraordinary Receipts	-	-	40,11,000	—	—	40,11,000
Total Revenue				10,49,16,000	5,000	11,000	10,49,32,000

REVISED ESTIMATE of the EXPENDITURE of the Government of the PUNJAB
in India and in England for 1932-33.

HEADS OF EXPENDITURE.				India.	England.	Exchange.	Total.
DIRECT DEMANDS ON THE REVENUE.				Rs.	Rs.	Rs.	Rs.
5.	Land Revenue	-	-	35,72,000	16,000	—	35,88,000
6.	Excise	-	-	9,49,000	2,000	—	9,51,000
7.	Stamps	-	-	2,05,000	—	—	2,05,000
8.	Forest	-	-	18,48,000	60,000	—	19,08,000
9.	Registration	-	-	78,000	—	—	78,000
Total				66,52,000	78,000	—	67,30,000
FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.							
8A.	Forest Capital Outlay	-	-	4,10,000	—	—	4,10,000
IRRIGATION, &c., REVENUE ACCOUNT.							
14.	Works for which Capital Accounts are kept—	-	-	1,35,16,000	—	—	1,35,16,000
	Interest on Debt	-	-	—	—	—	—
15.	Other Revenue Expenditure financed from ordinary Revenue	-	-	6,44,000	3,89,000	—	10,33,000
Total				1,41,60,000	3,89,000	—	1,45,49,000
DEBT SERVICES.							
19.	Interest on Ordinary Debt	-	-	—17,52,000	—	—	—17,52,000
21.	Reduction or avoidance of Debt	-	-	25,35,000	—	—	25,35,000
Total				7,83,000	—	—	7,83,000
CIVIL ADMINISTRATION.							
22.	General Administration	-	-	95,50,000	4,41,000	—	99,91,000
24.	Administration of Justice	-	-	49,74,000	2,23,000	—	51,97,000
25.	Jails and Convict Settlements	-	-	31,20,000	15,000	—	31,35,000
26.	Police	-	-	1,19,60,000	2,73,000	—	1,22,33,000
30.	Scientific Departments	-	-	21,000	1,000	—	22,000
31.	Education	-	-	1,50,09,000	1,25,000	—	1,51,34,000
32.	Medical	-	-	42,35,000	1,50,000	—	43,85,000
33.	Public Health	-	-	11,57,000	57,000	—	12,14,000
34.	Agriculture	-	-	42,04,000	86,000	—	42,90,000
35.	Industries	-	-	9,61,000	6,000	—	9,67,000
37.	Miscellaneous Departments	-	-	1,56,000	4,000	—	1,60,000
Total				5,53,47,000	13,81,000	—	5,67,28,000
CAPITAL OUTLAY ON CIVIL ADMINISTRATION CHARGED TO REVENUE.							
35A.	Capital Outlay on Industrial Development from Revenue	-	-	1,000	—	—	1,000
CIVIL WORKS.							
41.	Civil Works	-	-	87,63,000	95,000	—	88,58,000
41c.	Interest on Capital Outlay on Hydro-Electric Schemes	-	-	24,51,000	—	—	24,51,000
Total				1,12,14,000	95,000	—	1,13,09,000
CAPITAL OUTLAY ON CIVIL WORKS CHARGED TO REVENUE.							
41A.	Capital Expenditure on Civil Works met out of extraordinary receipts	-	-	12,08,000	—	—	12,08,000
MISCELLANEOUS.							
43.	Famine	-	-	2,00,000	—	—	2,00,000
45.	Superannuation Allowances and Pensions	-	-	40,84,000	16,09,000	—	56,93,000
46.	Stationery and Printing	-	-	8,66,000	35,000	—	9,01,000
47.	Miscellaneous	-	-	28,84,000	1,000	—	28,85,000
Total				80,34,000	16,45,000	—	96,79,000
Total Expenditure charged to Revenue				9,78,09,000	35,88,000	—	10,13,97,000
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.							
55.	Construction of Irrigation, &c., Works	-	-	18,67,000	—	—	18,67,000
58.	Capital Outlay on Hydro-Electric Scheme	-	-	92,20,000	48,62,000	—	1,40,82,000
60B.	Commuted value of Pensions	-	-	11,91,000	—	—	11,91,000
Total Capital Expenditure not charged to Revenue				1,22,78,000	48,62,000	—	1,71,40,000

REVISED ESTIMATE of the REVENUE of the Government of BURMA
in India and in England for 1932-33.

HEADS OF REVENUE.		India.	England.	Exchange.	Total.
PRINCIPAL HEADS OF REVENUE.		Rs.	Rs.	Rs.	Rs.
III.	Salt - - - - -	4,43,000	—	—	4,43,000
V.	Land Revenue - - - - -	4,49,43,000	—	—	4,49,43,000
VI.	Excise - - - - -	83,00,000	—	—	83,00,000
VII.	Stamps - - - - -	55,00,000	—	—	55,00,000
VIII.	Forest - - - - -	84,09,800	200	—	84,10,000
IX.	Registration - - - - -	5,00,000	—	—	5,00,000
IXA.	Scheduled Taxes - - - - -	11,53,000	—	—	11,53,000
Total - - - - -		6,92,48,800	200	—	6,92,49,000
IRRIGATION, &c., WORKS.					
XIII.	Works for which Capital Accounts are kept	53,28,000	—	—	53,28,000
XIV.	Works for which no Capital Accounts are kept	1,41,000	—	—	1,41,000
Total - - - - -		54,69,000	—	—	54,69,000
INTEREST RECEIPTS.					
XVI.	Interest - - - - -	10,27,000	—	—	10,27,000
CIVIL ADMINISTRATION.					
XVII.	Administration of Justice - - - - -	9,15,000	—	—	9,15,000
XVIII.	Jails and Convict Settlements - - - - -	7,70,000	—	—	7,70,000
XIX.	Police - - - - -	10,93,000	—	—	10,93,000
XX.	Ports and Pilotage - - - - -	1,47,000	—	—	1,47,000
XXI.	Education - - - - -	5,76,700	300	—	5,77,000
XXII.	Medical - - - - -	3,45,000	—	—	3,45,000
XXIII.	Public Health - - - - -	1,80,100	1,900	—	1,82,000
XXIV.	Agriculture - - - - -	1,17,000	—	—	1,17,000
XXV.	Industries - - - - -	7,000	—	—	7,000
XXVI.	Miscellaneous Departments - - - - -	5,65,000	—	—	5,65,000
Total - - - - -		47,15,800	2,200	—	47,18,000
CIVIL WORKS.					
XXX.	Civil Works - - - - -	12,07,000	—	—	12,07,000
MISCELLANEOUS.					
XXXIII.	Receipts in aid of Superannuation - - - - -	82,300	10,700	—	93,000
XXXIV.	Stationery and Printing - - - - -	1,64,500	500	—	1,65,000
XXXV.	Miscellaneous - - - - -	26,02,000	1,000	—	26,03,000
Total - - - - -		28,48,800	12,200	—	28,61,000
EXTRAORDINARY ITEMS.					
XL.	Extraordinary Receipts - - - - -	21,000	—	—	21,000
Total Revenue - - - - -		8,45,37,400	14,600	—	8,45,52,000

REVISED ESTIMATE of the EXPENDITURE of the Government of BURMA
in India and in England for 1932-33.

HEADS OF EXPENDITURE.					India.	England.	Exchange.	Total.
DIRECT DEMANDS ON THE REVENUE.					Rs.	Rs.	Rs.	Rs.
5.	Land Revenue	-	-	-	57,80,600	29,500	-100	58,10,000
6.	Excise	-	-	-	19,01,400	8,600	—	19,10,000
7.	Stamps	-	-	-	1,24,000	—	—	1,24,000
8.	Forest	-	-	-	63,22,800	5,19,500	-2,300	63,40,000
9.	Registration	-	-	-	1,60,000	—	—	1,60,000
9A.	Scheduled Taxes	-	-	-	1,000	—	—	1,000
Total					1,42,89,800	5,57,600	-2,400	1,48,45,000
FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.								
8A.	Forest Capital Outlay	-	-	-	36,000	—	—	36,000
IRRIGATION, &c., REVENUE ACCOUNT.								
14.	Works for which Capital Accounts are kept—	-	-	-	26,31,000	—	—	26,31,000
	Interest on Debt	-	-	-	—	—	—	—
15.	Other Revenue Expenditure financed from ordinary Revenue	-	-	-	2,82,800	1,18,700	-500	4,01,000
Total					29,13,800	1,18,700	-500	30,32,000
IRRIGATION, &c., CAPITAL ACCOUNT CHARGED TO REVENUE.								
16.	Construction of Irrigation, &c., Works	-	-	-	—	—	—	—
DEBT SERVICES.								
19.	Interest on Ordinary Debt	-	-	-	-8,93,000	—	—	-8,93,000
20.	Interest on other obligations	-	-	-	1,09,000	—	—	1,09,000
21.	Reduction or avoidance of Debt	-	-	-	11,58,000	—	—	11,58,000
Total					3,74,000	—	—	3,74,000
CIVIL ADMINISTRATION.								
22.	General Administration	-	-	-	90,50,700	8,07,200	-3,900	98,54,000
24.	Administration of Justice	-	-	-	58,68,900	1,37,900	-800	60,06,000
25.	Jails and Convict Settlements	-	-	-	33,60,900	39,300	-200	34,00,000
26.	Police	-	-	-	1,81,46,100	5,06,200	-2,300	1,86,50,000
27.	Ports and Pilotage	-	-	-	9,52,300	66,000	-300	10,18,000
30.	Scientific Departments	-	-	-	52,400	1,600	—	54,000
31.	Education	-	-	-	86,11,400	2,21,300	-700	88,32,000
32.	Medical	-	-	-	37,47,600	2,27,400	-1,000	39,74,000
33.	Public Health	-	-	-	9,78,900	21,100	—	10,00,000
34.	Agriculture	-	-	-	17,03,000	1,34,700	-700	18,37,000
35.	Industries	-	-	-	2,59,200	15,900	-100	2,75,000
37.	Miscellaneous Departments	-	-	-	3,24,200	29,900	-100	3,54,000
Total					5,30,55,600	22,08,500	-10,100	5,52,54,000
CIVIL WORKS.								
41.	Civil Works	-	-	-	92,55,200	5,49,500	-2,700	98,02,000
MISCELLANEOUS.								
43.	Famine	-	-	-	4,45,000	—	—	4,45,000
45.	Superannuation Allowances and Pensions	-	-	-	42,95,500	17,11,200	-8,700	59,98,000
46.	Stationery and Printing	-	-	-	8,83,400	80,200	-600	9,63,000
47.	Miscellaneous	-	-	-	17,54,100	900	—	17,55,000
Total					73,78,000	17,92,300	-9,300	91,61,000
MISCELLANEOUS CAPITAL OUTLAY CHARGED TO REVENUE.								
45A.	Commutation of Pensions financed from ordinary Revenue	-	-	-	-2,12,000	—	—	-2,12,000
EXTRAORDINARY ITEMS.								
52.	Extraordinary Payments	-	-	-	2,000	—	—	2,000
Total Expenditure charged to Revenue					8,70,92,400	52,26,600	-25,000	9,22,94,000
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.								
55.	Construction of Irrigation, &c., Works	-	-	-	15,71,000	—	—	15,71,000
60.	Civil Works	-	-	-	6,23,000	—	—	6,23,000
60A.	Other Provincial Works	-	-	-	-7,19,000	—	—	-7,19,000
60B.	Payment of Commuted value of Pensions	-	-	-	6,86,000	—	—	6,86,000
61.	Payment to Retrenched Personnel	-	-	-	2,50,000	—	—	2,50,000
Total Capital Expenditure not charged to Revenue					24,11,000	—	—	24,11,000

THE SHAN STATES FEDERATION.

REVISED ESTIMATE of the REVENUE of the SHAN STATES FEDERATION
in India and in England for 1932-33.

HEADS OF REVENUE.				India.	England.	Total.
PRINCIPAL HEADS OF REVENUE.				Rs.	Rs.	Rs.
V.	Land Revenue	-	-	2,72,000	—	2,72,000
VI.	Excise	-	-	71,000	—	71,000
VII.	Stamps	-	-	19,000	—	19,000
VIII.	Forest	-	-	5,54,000	—	5,54,000
IX.	Registration	-	-	1,000	—	1,000
Total				9,17,000	—	9,17,000
INTEREST RECEIPTS.						
XVI.	Interest	-	-	1,000	—	1,000
CIVIL ADMINISTRATION.						
XVII.	Administration of Justice	-	-	13,000	—	13,000
XIX.	Police	-	-	69,000	—	69,000
XXI.	Education	-	-	14,000	—	14,000
XXII.	Medical	-	-	40,000	—	40,000
XXIV.	Agriculture	-	-	1,000	—	1,000
XXVI.	Miscellaneous Departments	-	-	7,000	—	7,000
Total				1,44,000	—	1,44,000
CIVIL WORKS						
XXX.	Civil Works	-	-	3,57,000	—	3,57,000
MISCELLANEOUS.						
XXXV.	Miscellaneous	-	-	21,54,500	1,500	21,56,000
Total Revenue				35,73,500	1,500	35,75,000

REVISED ESTIMATE of the EXPENDITURE of the SHAN STATES FEDERATION
in India and in England for 1932-33.

HEADS OF EXPENDITURE.				
DIRECT DEMANDS ON THE REVENUE.				
	India.	England.	Exchange.	Total.
	Rs.	Rs.	Rs.	Rs.
5. Land Revenue	1,000	—	—	1,000
6. Excise	27,000	—	—	27,000
7. Stamps	1,000	—	—	1,000
8. Forest	3,62,500	12,600	-100	3,75,000
9. Registration	1,000	—	—	1,000
Total	3,92,500	12,600	-100	4,05,000
FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.				
8A. Forest Capital Outlay	3,000	—	—	3,000
IRRIGATION, &C., REVENUE ACCOUNT.				
15. Other Revenue Expenditure financed from ordinary Revenue	1,000	—	—	1,000.
DEBT SERVICES.				
19. Interest on Ordinary Debt	78,000	—	—	78,000
CIVIL ADMINISTRATION.				
22. General Administration	4,87,800	30,300	-100	5,18,000
24. Administration of Justice	16,000	—	—	16,000
25. Jails and Convict Settlements	29,000	—	—	29,000
26. Police	1,66,800	3,200	—	1,70,000
31. Education	4,22,600	9,400	—	4,32,000
32. Medical	2,38,000	—	—	2,38,000
33. Public Health	42,000	—	—	42,000
34. Agriculture	15,000	—	—	15,000
37. Miscellaneous Departments	2,000	—	—	2,000
Total	14,19,200	42,900	-100	14,62,000
CIVIL WORKS.				
41. Civil Works	13,39,200	21,900	-100	13,61,000
MISCELLANEOUS.				
45. Superannuation Allowances and Pensions	20,000	—	—	20,000
46. Stationery and Printing	20,000	—	—	20,000
47. Miscellaneous	1,29,000	—	—	1,29,000
Total	1,69,000	—	—	1,69,000
Total Expenditure charged to Revenue	34,01,900	77,400	-300	34,79,000

GOVERNMENT OF BIHAR AND ORISSA.

REVISED ESTIMATE of the REVENUE of the Government of BIHAR AND ORISSA in India and in England for 1932-33.

HEADS OF REVENUE.				India.	England.	Total.
PRINCIPAL HEADS OF REVENUE.				Rs.	Rs.	Rs.
II.	Taxes on Income	-	-	2,67,000	—	2,67,000
III.	Salt	-	-	3,50,000	—	3,50,000
V.	Land Revenue	-	-	1,78,45,000	—	1,78,45,000
VI.	Excise	-	-	1,20,61,000	—	1,20,61,000
VII.	Stamps	-	-	1,06,50,000	—	1,06,50,000
VIII.	Forest	-	-	6,41,000	—	6,41,000
IX.	Registration	-	-	12,70,000	—	12,70,000
Total				4,30,84,000	—	4,30,84,000
IRRIGATION, &c., WORKS.						
XIII.	Works for which Capital Accounts are kept	-	-	19,99,000	—	19,99,000
XIV.	Works for which no Capital Accounts are kept	-	-	99,000	—	99,000
Total				20,98,000	—	20,98,000
INTEREST RECEIPTS.						
XVI.	Interest	-	-	5,35,000	—	5,35,000
CIVIL ADMINISTRATION.						
XVII.	Administration of Justice	-	-	5,67,000	—	5,67,000
XVIII.	Jails and Convict Settlements	-	-	4,23,000	—	4,23,000
XIX.	Police	-	-	1,81,000	—	1,81,000
XX.	Ports and Pilotage	-	-	2,000	—	2,000
XXI.	Education	-	-	7,34,000	—	7,34,000
XXII.	Medical	-	-	2,11,000	—	2,11,000
XXIII.	Public Health	-	-	1,55,000	—	1,55,000
XXIV.	Agriculture	-	-	2,26,000	—	2,26,000
XXV.	Industries	-	-	3,69,000	—	3,69,000
XXVI.	Miscellaneous Departments	-	-	35,000	—	35,000
Total				29,03,000	—	29,03,000
CIVIL WORKS.						
XXX.	Civil Works	-	-	10,79,000	—	10,79,000
MISCELLANEOUS.						
XXXIII.	Receipts in aid of Superannuation	-	-	93,000	—	93,000
XXXIV.	Stationery and Printing	-	-	2,50,000	—	2,50,000
XXXV.	Miscellaneous	-	-	3,37,000	—	3,37,000
Total				6,80,000	—	6,80,000
Total Revenue				5,03,79,000	—	5,03,79,000

REVISED ESTIMATE of the EXPENDITURE of the Government of BIHAR AND ORISSA in India and in England for 1932-33.

HEADS OF EXPENDITURE.					India.	England.	Total.
DIRECT DEMANDS ON THE REVENUE.					Rs.	Rs.	Rs.
5.	Land Revenue	-	-	-	18,96,000	57,000	19,53,000
6.	Excise	-	-	-	14,58,000	8,000	14,66,000
7.	Stamps	-	-	-	2,07,000	—	2,07,000
8.	Forest	-	-	-	6,39,000	38,000	6,77,000
9.	Registration	-	-	-	5,79,000	—	5,79,000
Total					47,79,000	1,03,000	48,82,000
FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.							
8A.	Forest Capital Outlay	-	-	-	17,000	—	17,000
IRRIGATION, &C., REVENUE ACCOUNT.							
14.	Works for which Capital Accounts are kept—	-	-	-			
	Interest on Debt	-	-	-	20,45,000	—	20,45,000
15.	Other Revenue Expenditure financed from ordinary Revenue	-	-	-	2,13,000	15,000	2,28,000
Total					22,58,000	15,000	22,73,000
DEBT SERVICES.							
19.	Interest on Ordinary Debt	-	-	-	76,000	—	76,000
20.	Interest on other obligations	-	-	-	97,000	—	97,000
21.	Reduction or avoidance of Debt	-	-	-	55,000	—	55,000
Total					2,28,000	—	2,28,000
CIVIL ADMINISTRATION.							
22.	General Administration	-	-	-	62,58,000	3,66,000	66,24,000
24.	Administration of Justice	-	-	-	35,69,000	1,71,000	37,40,000
25.	Jails and Convict Settlements	-	-	-	19,21,000	25,000	19,46,000
26.	Police	-	-	-	81,37,000	2,18,000	83,55,000
30.	Scientific Departments	-	-	-	30,000	—	30,000
31.	Education	-	-	-	76,95,000	1,03,000	77,98,000
32.	Medical	-	-	-	23,71,000	1,14,000	24,85,000
33.	Public Health	-	-	-	9,06,000	9,000	9,15,000
34.	Agriculture	-	-	-	12,54,000	32,000	12,86,000
35.	Industries	-	-	-	7,82,000	41,000	8,23,000
37.	Miscellaneous Departments	-	-	-	68,000	4,000	72,000
Total					3,29,91,000	10,83,000	3,40,74,000
CIVIL WORKS.							
41.	Civil Works	-	-	-	44,38,000	83,000	44,21,000
MISCELLANEOUS.							
43.	Famine	-	-	-	8,000	—	8,000
45.	Superannuation Allowances and Pensions	-	-	-	25,26,000	8,58,000	33,84,000
46.	Stationery and Printing	-	-	-	7,51,000	56,000	8,07,000
47.	Miscellaneous	-	-	-	1,19,000	—	1,19,000
Total					34,04,000	9,14,000	43,18,000
EXTRAORDINARY ITEMS.							
52.	Extraordinary payments	-	-	-	15,000	21,000	36,000
Total Expenditure charged to Revenue					4,80,30,000	22,19,000	5,02,49,000
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.							
60B.	Commuted value of Pensions	-	-	-	3,35,000	—	3,35,000
61.	Payments to retrenched personnel	-	-	-	19,000	—	19,000
Total Capital Expenditure not charged to Revenue					3,54,000	—	3,54,000

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

28. GOVERNMENT OF THE CENTRAL PROVINCES AND BERAR.

REVISED ESTIMATE of the REVENUE of the Government of the CENTRAL PROVINCES AND BERAR in India and in England for 1932-33.

HEADS OF REVENUE.				India.	England.	Total.
PRINCIPAL HEADS OF REVENUE.				Rs.	Rs.	Rs.
III.	Salt	-	-	1,000	—	1,000
V.	Land Revenue	-	-	2,53,09,000	—	2,53,09,000
VI.	Excise	-	-	55,50,000	—	55,50,000
VII.	Stamps	-	-	55,29,000	—	55,29,000
VIII.	Forest	-	-	42,50,000	—	42,50,000
IX.	Registration	-	-	5,10,000	—	5,10,000
Total				4,11,49,000	—	4,11,49,000
IRRIGATION, &c., WORKS.						
XIII.	Works for which Capital Accounts are kept	-	-	-71,000	—	-71,000
XIV.	Works for which no Capital Accounts are kept	-	-	-53,000	—	-53,000
Total				-1,24,000	—	-1,24,000
INTEREST RECEIPTS.						
XVI.	Interest	-	-	4,67,000	—	4,67,000
CIVIL ADMINISTRATION.						
XVII.	Administration of Justice	-	-	5,35,000	—	5,35,000
XVIII.	Jails and Convict Settlements	-	-	1,32,000	—	1,32,000
XIX.	Police	-	-	78,000	—	78,000
XXI.	Education	-	-	6,52,000	—	6,52,000
XXII.	Medical	-	-	69,000	—	69,000
XXIII.	Public Health	-	-	65,000	—	65,000
XXIV.	Agriculture	-	-	2,60,000	—	2,60,000
XXV.	Industries	-	-	14,000	—	14,000
XXVI.	Miscellaneous Departments	-	-	3,78,000	—	3,78,000
Total				21,83,000	—	21,83,000
CIVIL WORKS.						
XXX.	Civil Works	-	-	9,95,000	—	9,95,000
MISCELLANEOUS.						
XXXII.	Transfers from Famine Relief Fund	-	-	34,000	—	34,000
XXXIII.	Receipts in aid of Superannuation	-	-	62,000	27,000	89,000
XXXIV.	Stationery and Printing	-	-	68,000	—	68,000
XXXV.	Miscellaneous	-	-	4,45,000	—	4,45,000
Total				6,09,000	27,000	6,36,000
EXTRAORDINARY ITEMS.						
XL.	Extraordinary Receipts	-	-	6,000	—	6,000
Total Revenue				4,52,85,000	27,000	4,53,12,000

GOVERNMENT OF THE CENTRAL PROVINCES AND BERAR. 29

REVISED ESTIMATE of the EXPENDITURE of the Government of the CENTRAL PROVINCES AND BERAR in India and in England for 1932-33.

HEADS OF EXPENDITURE.					India.	England.	Exchange.	Total.
DIRECT DEMANDS ON THE REVENUE.					Rs.	Rs.	Rs.	Rs.
5.	Land Revenue	-	-	-	19,23,000	2,600	—	19,25,600
6.	Excise	-	-	-	8,21,000	4,300	—	8,25,300
7.	Stamps	-	-	-	1,38,000	—	—	1,38,000
8.	Forest	-	-	-	32,29,900	65,700	-300	32,95,300
9.	Registration	-	-	-	1,78,000	—	—	1,78,000
Total					62,89,900	72,600	-300	63,62,200
FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.								
8A.	Forest Capital Outlay	-	-	-	37,100	—	—	37,100
IRRIGATION, &c., REVENUE ACCOUNT.								
14.	Works for which Capital Accounts are kept—							
	Interest on Debt	-	-	-	30,91,000	—	—	30,91,000
15.	Other Revenue Expenditure financed from ordinary Revenue	-	-	-	1,31,000	33,100	-100	1,64,000
Total					32,22,000	33,100	-100	32,55,000
IRRIGATION, &c., CAPITAL ACCOUNTS CHARGED TO REVENUE.								
16B.	Construction of Irrigation, &c., Works financed from ordinary Revenue	-	-	-	16,000	—	—	16,000
DEBT SERVICES.								
19.	Interest on Ordinary Debt	-	-	-	1,45,000	—	—	1,45,000
20.	Interest on other obligations	-	-	-	1,20,000	—	—	1,20,000
21.	Reduction or avoidance of Debt	-	-	-	13,77,000	—	—	13,77,000
Total					16,42,000	—	—	16,42,000
CIVIL ADMINISTRATION.								
22.	General Administration	-	-	-	61,89,500	2,98,700	-1,100	64,87,100
24.	Administration of Justice	-	-	-	25,50,000	99,000	-300	26,48,700
25.	Jails and Convict Settlements	-	-	-	8,23,000	3,000	—	8,26,000
26.	Police	-	-	-	56,53,000	2,06,200	-900	58,58,300
30.	Scientific Departments	-	-	-	13,000	—	—	13,000
31.	Education	-	-	-	47,28,000	1,03,500	-400	48,31,100
32.	Medical	-	-	-	11,57,000	45,600	-200	12,02,400
33.	Public Health	-	-	-	3,13,000	—	—	3,13,000
34.	Agriculture	-	-	-	14,43,000	51,000	-200	14,93,800
35.	Industries	-	-	-	2,18,000	1,700	—	2,19,700
37.	Miscellaneous Departments	-	-	-	1,63,000	—	—	1,63,000
Total					2,32,50,500	8,08,700	-3,100	2,40,56,100
CIVIL WORKS.								
41.	Civil Works	-	-	-	52,20,400	76,800	-200	52,97,000
MISCELLANEOUS.								
43.	Famine	-	-	-	34,000	—	—	34,000
45.	Superannuation Allowances and Pensions	-	-	-	27,12,000	8,60,200	-3,100	35,69,100
46.	Stationery and Printing	-	-	-	4,55,000	3,900	—	4,58,900
47.	Miscellaneous	-	-	-	6,89,000	100	—	6,89,100
Total					38,90,000	8,64,200	-3,100	47,51,100
Total Expenditure charged to Revenue					4,35,67,900	18,55,400	-6,800	4,54,16,500
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.								
52A.	Capital Outlay on Forests	-	-	-	15,000	—	—	15,000
55.	Construction of Irrigation, &c. Works	-	-	-	6,06,000	—	—	6,06,000
60.	Civil Works	-	-	-	1,35,000	—	—	1,35,000
60B.	Commuted value of Pensions	-	-	-	10,26,000	—	—	10,26,000
Total Capital Expenditure not charged to Revenue					17,82,000	—	—	17,82,000

30 GOVERNMENT OF THE NORTH-WEST FRONTIER PROVINCE.

REVISED ESTIMATE of the REVENUE of the Government of the NORTH-WEST FRONTIER PROVINCE in India and in England for 1932-33.

HEADS OF REVENUE.				India.	England.	Total.
PRINCIPAL HEADS OF REVENUE.				Rs.	Rs.	Rs.
V.	Land Revenue	-	-	21,17,000	—	21,17,000
VI.	Excise	-	-	9,54,000	—	9,54,000
VII.	Stamps	-	-	9,08,000	—	9,08,000
VIII.	Forest	-	-	6,89,000	—	6,89,000
IX.	Registration	-	-	66,000	—	66,000
Total				47,34,000	—	47,34,000
IRRIGATION, &c., WORKS.						
XIII.	Works for which Capital Accounts are kept			6,95,000	—	6,95,000
INTEREST RECEIPTS.						
XVI.	Interest	-	-	88,000	—	88,000
CIVIL ADMINISTRATION.						
XVII.	Administration of Justice	-	-	1,85,000	—	1,85,000
XVIII.	Jails and Convict Settlements	-	-	1,04,000	—	1,04,000
XIX.	Police	-	-	9,000	—	9,000
XXI.	Education	-	-	69,000	—	69,000
XXII.	Medical	-	-	85,000	—	85,000
XXIII.	Public Health	-	-	5,000	—	5,000
XXIV.	Agriculture	-	-	40,000	—	40,000
XXVI.	Miscellaneous Departments	-	-	61,000	—	61,000
Total				5,58,000	—	5,58,000
CIVIL WORKS.						
XXX.	Civil Works	-	-	2,24,000	—	2,24,000
MISCELLANEOUS.						
XXXIII.	Receipts in aid of Superannuation	-	-	31,000	—	31,000
XXXIV.	Stationery and Printing	-	-	45,000	—	45,000
XXXV.	Miscellaneous	-	-	2,51,000	—	2,51,000
Total				3,27,000	—	3,27,000
XXXIXA.	Miscellaneous adjustments between the Central and Provincial Governments			93,92,000	—	93,92,000
Total Revenue				1,60,18,000	—	1,60,18,000

REVISED ESTIMATE of the EXPENDITURE of the Government of the NORTH-WEST FRONTIER PROVINCE in India and in England for 1932-33.

HEADS OF EXPENDITURE.				India.	England.	Total.
DIRECT DEMANDS ON THE REVENUE.				Rs.	Rs.	Rs.
5.	Land Revenue	-	-	3,12,000	—	3,12,000
6.	Excise	-	-	77,000	—	77,000
7.	Stamps	-	-	17,000	—	17,000
8.	Forests	-	-	5,78,000	2,000	5,80,000
9.	Registration	-	-	11,000	—	11,000
Total				9,95,000	2,000	9,97,000
FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.						
8A.	Forest	-	-	5,000	—	5,000
IRRIGATION, &c., REVENUE ACCOUNT.						
14.	Works for which Capital Accounts are kept—					
	Interest on Debt	-	-	10,19,000	—	10,19,000
15.	Other Revenue Expenditure financed from Ordinary Revenue	-	-	3,82,000	56,000	4,38,000
Total				14,01,000	56,000	14,57,000
DEBT SERVICES.						
19.	Interest on Ordinary Debt	-	-	1,11,000	—	1,11,000
21.	Appropriation for Reduction or Avoidance of Debt	-	-	61,000	—	61,000
Total				1,72,000	—	1,72,000
CIVIL ADMINISTRATION.						
22.	General Administration	-	-	17,86,000	1,37,000	19,23,000
24.	Administration of Justice	-	-	6,06,000	14,000	6,20,000
25.	Jails and Convict Settlements	-	-	8,92,000	2,000	8,94,000
26.	Police	-	-	29,99,000	59,000	30,58,000
30.	Scientific Departments	-	-	5,000	—	5,000
31.	Education	-	-	18,51,000	16,000	18,67,000
32.	Medical	-	-	4,82,000	20,000	5,02,000
33.	Public Health	-	-	1,21,000	9,000	1,30,000
34.	Agriculture	-	-	2,30,000	—	2,30,000
37.	Miscellaneous Departments	-	-	4,000	—	4,000
Total				89,76,000	2,57,000	92,33,000
CIVIL WORKS.						
41.	Civil Works	-	-	31,50,000	—	31,50,000
MISCELLANEOUS.						
43.	Famine	-	-	10,000	—	10,000
45.	Superannuation Allowances and Pensions	-	-	5,77,000	8,000	5,85,000
46.	Stationery and Printing	-	-	2,17,000	—	2,17,000
47.	Miscellaneous	-	-	94,000	—	94,000
Total				8,98,000	8,000	9,06,000
Total Expenditure charged to Revenue				1,55,97,000	3,23,000	1,59,20,000
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.						
55.	Construction of Irrigation, &c., Works	-	-	1,18,000	—	1,18,000
60B.	Commuted value of Pensions	-	-	2,16,000	—	2,16,000
Total Capital Expenditure not charged to Revenue				3,34,000	—	3,34,000

REVISED ESTIMATE of the REVENUE of the Government of ASSAM in
India and in England for 1932-33.

HEADS OF REVENUE.					India.	England.	Total.
PRINCIPAL HEADS OF REVENUE.					Rs.	Rs.	Rs.
II.	Taxes on Income	-	-	-	2,00,000	—	2,00,000
III.	Salt	-	-	-	64,000	—	64,000
V.	Land Revenue	-	-	-	1,14,00,000	—	1,14,00,000
VI.	Excise	-	-	-	41,00,000	—	41,00,000
VII.	Stamps	-	-	-	18,10,000	—	18,10,000
VIII.	Forest	-	-	-	17,15,000	—	17,15,000
IX.	Registration	-	-	-	1,67,000	—	1,67,000
Total				-	1,94,56,000	—	1,94,56,000
INTEREST RECEIPTS.							
XVI.	Interest	-	-	-	1,20,000	—	1,20,000
CIVIL ADMINISTRATION.							
XVII.	Administration of Justice	-	-	-	1,85,000	—	1,85,000
XVIII.	Jails and Convict Settlements	-	-	-	59,000	—	59,000
XIX.	Police	-	-	-	1,87,000	—	1,87,000
XXI.	Education	-	-	-	3,05,000	—	3,05,000
XXII.	Medical	-	-	-	1,97,000	—	1,97,000
XXIII.	Public Health	-	-	-	85,000	—	85,000
XXIV.	Agriculture	-	-	-	1,19,000	—	1,19,000
XXV.	Industries	-	-	-	8,000	—	8,000
XXVI.	Miscellaneous Departments	-	-	-	25,000	—	25,000
Total				-	11,70,000	—	11,70,000
CIVIL WORKS.							
XXX.	Civil Works	-	-	-	9,39,000	—	9,39,000
MISCELLANEOUS.							
XXXIII.	Receipts in aid of Superannuation	-	-	-	14,000	—	14,000
XXXIV.	Stationery and Printing	-	-	-	43,000	—	43,000
XXXV.	Miscellaneous	-	-	-	77,000	—	77,000
Total				-	1,34,000	—	1,34,000
Total Revenue				-	2,18,19,000	—	2,18,19,000

REVISED ESTIMATE of the EXPENDITURE of the Government of ASSAM
in India and in England for 1932-33.

HEADS OF EXPENDITURE.				
DIRECT DEMANDS ON THE REVENUE.				
	India.	England.	Exchange.	Total.
	Rs.	Rs.	Rs.	Rs.
5. Land Revenue - - - - -	18,73,000	5,000	—	18,78,000
6. Excise - - - - -	6,12,000	5,000	—	6,17,000
7. Stamps - - - - -	44,000	—	—	44,000
8. Forest - - - - -	14,52,000	80,000	—	15,32,000
9. Registration - - - - -	1,50,000	—	—	1,50,000
Total - - - - -	41,31,000	90,000	—	42,21,000
FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.				
8A. Forest Capital Outlay - - - - -	49,000	—	—	49,000
RAILWAY REVENUE ACCOUNT.				
10. State Railways - - - - -	50,000	—	—	50,000
12. Miscellaneous Railway Expenditure - - - - -	1,000	—	—	1,000
Total - - - - -	51,000	—	—	51,000
IRRIGATION, &c., REVENUE ACCOUNT.				
15B. Navigation, &c., Works - - - - -	55,000	—	—	55,000
DEBT SERVICES.				
19. Interest on Ordinary Debt - - - - -	2,90,000	—	—	2,90,000
21. Appropriation for reduction or avoidance of Debt - - - - -	1,79,000	—	—	1,79,000
Total - - - - -	4,69,000	—	—	4,69,000
CIVIL ADMINISTRATION.				
22. General Administration - - - - -	24,29,000	2,65,000	—	26,94,000
24. Administration of Justice - - - - -	9,30,000	35,000	—	9,65,000
25. Jails and Convict Settlements - - - - -	4,93,000	—	—	4,93,000
26. Police - - - - -	26,20,000	71,000	—	26,91,000
27. Ports and Pilotage - - - - -	27,000	—	—	27,000
30. Scientific Departments - - - - -	4,000	—	—	4,000
31. Education - - - - -	30,23,000	23,000	—	30,46,000
32. Medical - - - - -	11,94,000	41,000	—	12,35,000
33. Public Health - - - - -	6,12,000	7,000	—	6,19,000
34. Agriculture - - - - -	6,67,000	9,000	—	6,76,000
35. Industries - - - - -	1,76,000	4,000	—	1,80,000
37. Miscellaneous Departments - - - - -	39,000	5,000	—	44,000
Total - - - - -	1,22,14,000	4,60,000	—	1,26,74,000
CIVIL WORKS.				
41. Civil Works - - - - -	41,21,000	64,000	—	41,85,000
MISCELLANEOUS.				
43. Famine - - - - -	2,000	—	—	2,000
45. Superannuation Allowances and Pensions - - - - -	10,13,000	4,32,000	—	14,45,000
46. Stationery and Printing - - - - -	3,19,000	—	—	3,19,000
47. Miscellaneous - - - - -	4,41,000	—	—	4,41,000
Total - - - - -	17,75,000	4,32,000	—	22,07,000
EXTRAORDINARY ITEMS.				
52. Extraordinary payments - - - - -	6,000	—	—	6,000
Total Expenditure charged to Revenue - - - - -	2,28,71,000	10,47,000	—	2,39,18,000
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.				
52A. Capital outlay on Forests - - - - -	6,000	—	—	6,000
60. Civil Works - - - - -	4,34,000	—	—	4,34,000
60B. Commuted value of Pensions - - - - -	1,20,000	—	—	1,20,000
61. Payments to Retrenched Personnel - - - - -	4,000	—	—	4,000
Total Capital Expenditure not charged to Revenue - - - - -	5,64,000	—	—	5,64,000

REVISED ESTIMATE of the REVENUE of the Government of COORG
in India and in England for 1932-33.

HEADS OF REVENUE.				India.	England.	Total.
PRINCIPAL HEADS OF REVENUE.				Rs.	Rs.	Rs.
V.	Land Revenue	-	-	3,78,700	—	3,78,700
VI.	Excise	-	-	2,79,600	—	2,79,600
VII.	Stamps	-	-	89,900	—	89,900
VIII.	Forest	-	-	3,38,700	—	3,38,700
IX.	Registration	-	-	9,000	—	9,000
	Total	-	-	10,95,900	—	10,95,900
CIVIL ADMINISTRATION.						
XVII.	Administration of Justice	-	-	4,400	—	4,400
XVIII.	Jails and Convict Settlements	-	-	200	—	200
XIX.	Police	-	-	200	—	200
XXI.	Education	-	-	14,400	—	14,400
XXII.	Medical	-	-	7,900	—	7,900
XXIII.	Public Health	-	-	100	—	100
XXIV.	Agriculture	-	-	400	—	400
XXVI.	Miscellaneous Departments	-	-	63,400	—	63,400
	Total	-	-	91,000	—	91,000
CIVIL WORKS.						
XXX.	Civil Works	-	-	23,900	—	23,900
MISCELLANEOUS.						
XXXIII.	Receipts in aid of Superannuation	-	-	200	—	200
XXXIV.	Stationery and Printing	-	-	1,000	—	1,000
XXXV.	Miscellaneous	-	-	1,000	—	1,000
	Total	-	-	2,200	—	2,200
	Total Revenue	-	-	12,13,000	—	12,13,000

REVISED ESTIMATE of the EXPENDITURE of the Government of COORG
in India and in England for 1932-33.

HEADS OF EXPENDITURE.					India.	England.	Exchange.	Total.
DIRECT DEMANDS ON THE REVENUE.					Rs.	Rs.	Rs.	Rs.
5.	Land Revenue	-	-	-	76,900	—	—	76,900
6.	Excise	-	-	-	9,900	—	—	9,900
7.	Stamps	-	-	-	1,600	—	—	1,600
8.	Forest	-	-	-	2,19,000	15,700	—	2,34,700
9.	Registration	-	-	-	2,300	—	—	2,300
Total					3,09,700	15,700	—	3,25,400
FOREST AND OTHER CAPITAL OUTLAY CHARGED TO REVENUE.								
8A.	Forest Capital Outlay	-	-	-	4,100	—	—	4,100
IRRIGATION, &c., REVENUE ACCOUNT.								
15.	Irrigation Works	-	-	-	6,300	—	—	6,300
DEBT SERVICES.								
19.	Interest on Ordinary Debt	-	-	-	-15,100	—	—	-15,100
CIVIL ADMINISTRATION.								
22.	General Administration	-	-	-	1,10,800	5,500	—	1,16,300
24.	Administration of Justice	-	-	-	47,000	—	—	47,000
25.	Jails and Convict Settlements	-	-	-	10,300	—	—	10,300
26.	Police	-	-	-	91,100	—	—	91,100
31.	Education	-	-	-	1,54,900	3,100	—	1,58,000
32.	Medical	-	-	-	77,700	12,000	—	89,700
33.	Public Health	-	-	-	8,900	—	—	8,900
34.	Agriculture	-	-	-	29,500	—	—	29,500
37.	Miscellaneous Departments	-	-	-	2,300	—	—	2,300
Total					5,32,500	20,600	—	5,53,100
CIVIL WORKS.								
41.	Civil Works	-	-	-	3,12,700	10,000	—	3,22,700
MISCELLANEOUS.								
45.	Superannuation Allowances and Pensions	-	-	-	48,300	18,600	—	66,900
46.	Stationery and Printing	-	-	-	18,900	—	—	18,900
47.	Miscellaneous	-	-	-	18,100	—	—	18,100
Total					85,300	18,600	—	1,03,900
MISCELLANEOUS CAPITAL EXPENDITURE CHARGED TO REVENUE.								
45A.	Commutated value of Pensions financed from ordinary Revenue	-	-	-	15,000	—	—	15,000
EXTRAORDINARY ITEMS.								
52.	Extraordinary payments	-	-	-	2,600	—	—	2,600
Total Expenditure charged to Revenue					12,53,100	64,900	—	13,18,000
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.								
61.	Payments to Retrenched Personnel	-	-	-	1,400	—	—	1,400