

No. 32.—ACCOUNT of CHARGES OF GENERAL ADMINISTRATION for the Year ended 31st March 1921.

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	India, General.	North- West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.	GRAND TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salary of Governor-General	2,73,093	...	...	...	...	...	...	...	...	...	...	2,73,093	
Salaries of Governors	...	...	1,21,353	1,20,000	1,20,000	1,03,726	1,00,000	...	1,00,754	69,237	60,968	7,96,038	
" of Lieutenant-Governors	...	...	...	...	...	...	...	1,00,000	...	...	...	1,00,000	
" of Chief Commissioners	a) 1,00,768	51,000	...	...	...	...	...	...	...	...	...	1,51,768	
" of Commissioner in Sind, including Salary, Establishments, etc.	...	...	...	2,48,064	...	...	...	...	...	...	...	2,48,064	
Sumptuary allowance of Governor-General, Governors, Lieutenant-Governors, and Chief Commissioners	21,000	6,375	25,000	48,445	35,083	5,500	16,500	6,000	6,000	6,000	5,032	1,50,935	
Staff and Household Charges	4,44,396	36,522	2,50,563	5,37,100	4,20,002	1,49,989	77,909	43,888	89,941	22,966	37,833	21,11,109	
Expenditure from Contract Allowance	1,37,229	...	95,000	1,15,818	1,00,397	26,713	19,908	18,441	25,700	13,828	6,682	5,59,710	
Executive Council	5,94,556	...	2,90,751	2,10,487	2,50,267	20,795	19,355	...	2,14,610	20,009	13,548	16,34,879	44,20,723
Ministers	...	...	39,226	30,452	31,354	20,645	19,355	...	21,021	7,497	13,548	1,83,098	
Legislative Council	1,84,813	...	81,330	18,417	2,79,337	73,430	32,867	25,954	33,545	22,656	25,656	7,84,055	
Military Secretaries: Salaries, Establishment, etc.	6,26,213	...	...	...	...	...	...	...	...	...	...	6,26,213	
Public Works Secretary: Salaries, Establishment, etc.	4,73,218	...	...	...	...	...	...	...	...	...	...	4,73,218	
Secretariats: Salaries, Establishment, and Contingencies (as per Details in Account No. 32A)	53,34,690	1,93,475	10,69,466	13,84,739	10,84,766	9,04,242	9,91,028	8,59,610	7,24,649	4,76,190	2,76,363	1,31,99,158	
Tour Expenses (as per Details in Account No. 32B)	3,51,567	17,114	1,04,051	3,95,602	74,992	1,20,940	51,744	26,085	46,090	22,993	12,643	12,03,821	
Salaries, Establishment, and Contingencies of:													1,84,03,941
Board of Revenue	...	...	2,21,370	...	1,60,876	3,84,998	...	...	1,37,999	...	...	9,05,243	
Financial Commissioner	...	1,32,129	...	...	...	...	3,12,120	2,32,364	...	38,980	...	7,15,433	
Inspector General of Stamps, Registration and Excise, etc.	...	...	...	...	...	...	...	...	43,112	58,816	44,617	1,46,545	
Commissioners: Salaries, Establishments, etc.	...	...	...	3,33,571	4,63,512	7,93,555	3,78,757	6,66,278	3,91,581	3,72,628	1,72,744	35,72,996	
Salaries, Establishment, and Contingencies of:													53,40,207
Auditor General, Accountants General, etc.	8,69,578	...	7,09,073	7,44,138	8,33,300	6,84,125	6,58,773	8,40,185	1,42,401	3,54,041	2,59,358	63,94,773	
Paper Currency Department (vide Account No. 32C)	7,59,921	...	1,58,877	5,59,922	...	1,16,361	1,06,566	1,77,988	...	...	...	18,79,635	
Allowances to Presidency Banks	5,42,861	...	44,189	1,72,296	...	...	...	...	...	...	...	7,59,346	
General Establishment of Local Funds (including Wards Establishment)	...	...	...	60,682	...	...	...	...	...	...	...	60,682	
Director of Land Records and Agriculture	...	...	...	...	...	...	...	...	...	...	57,132	57,132	91,51,567
TOTAL CHARGES IN INDIA	1,06,93,703	4,36,515	32,10,239	49,79,732	33,53,866	34,05,319	27,84,882	29,99,793	2,77,403	14,85,841	9,89,124	3,73,16,438	3,73,16,438

FINANCE AND REVENUE ACCOUNTS OF THE

CHARGES IN ENGLAND:

			Secretary of State.	High Commissioner.	Total.
			£	£	£
Salaries of the Permanent Under Secretary of State, Assistant Under Secretaries of State, Members of the Council of India, Secretaries and officers of the Secretary of State in Council of India including Officers of the Store Department and of the Department for Indian Students, etc.			308,066	—	308,066
Salaries of the High Commissioner and Officers of his Establishments (including Officers of the Store Department and of the Department for Indian Students)			14,956	51,671	66,627
Auditor and Assistants, under the Government of India Act, s. 27			—	—	—
Store Department: Wages of artificers and labourers, professional inspection, travelling expenses, rates, repairs, supplies, etc.			27,889	40,123	68,011
Expenditure in connection with the Department for Indian Students, allowances to Advisers at Universities, etc.			2,273	3,022	5,295
Law Charges			1,933	—	1,933
Bank of England and Bank of Ireland for management of debt			59,984	—	59,984
Postage to India			1,228	—	1,228
Telegrams to India			16,911	618	17,529
National Health Insurance and National Unemployment Insurance.			409	170	579
Additions to India Office Buildings			109	—	109
Office Contingencies: Rates, furniture and repairs, fuel, lighting, postage and telegrams other than to India, and petty charges			26,872	209	27,081
Additions to India Store and Depot Buildings			—	10,680	10,680
Purchase of Lease of 42 and 44 Grosvenor Gardens			—	21,000	21,000
Alteration to 42 and 44 Grosvenor Gardens to fit them for officers, furnishing, etc.			—	3,907	3,907
Passage and Outfit Allowance of Lord Reading as Governor-General			5,000	—	5,000
Passage and Outfit Allowance of the Governor of Bihar and Orissa			1,500	—	1,500
Outfit allowance and Advance of pay to the President of the Legislative Assembly			712	—	712
Allowance for linen, etc., at Government House, Assam			548	—	548
Portraits of His Majesty the King Emperor and Her Majesty the Queen, etc.			2,043	—	2,043
Trade Commissioner's Office in London in connection with the Commerce and Industry Department			3,646	4,683	8,329
Books and Newspapers supplied to India, not invoiced as Stores			3,849	—	3,849
Expenditure in connection with the Reforms Bill			883	—	883
Expenditure in connection with the Peace Conference			612	—	612
Expenditure in connection with the International Labour Conferences at Washington and Genoa			1,797	—	1,797
Expenditure in connection with the Report of the Committee to enquire into the disturbances in the Punjab			578	—	578
Expenditure in connection with the League of Nations Assembly at Geneva			847	—	847
Advances to Civil Officers studying Law			900	—	900
Miscellaneous expenditure			2,201	—	2,201
Motor cars for Government use in India			—	1,904	1,904
Stores for India:			425,246	137,986	563,232
Currency Notes, etc.			317,254	161,345	478,649
TOTAL CHARGES IN ENGLAND			802,500	299,381	1,101,881

TOTAL ENGLAND CONVERTED INTO RS. AT £1=RS. 10

1,10,18,804

TOTAL GENERAL ADMINISTRATION CHARGES

4,83,85,242

(a) Includes Rs. 58,401 on account of Salaries, Establishments etc., of the Chief Commissioners, Delhi Province and Ajmer-Merwara.

No. 32A.—DETAILED ACCOUNT of CHARGES under SECRETARIATS : SALARIES, ESTABLISHMENTS AND CONTINGENCIES for the Year ended 31st March 1921.

	INDIA, GENERAL.	Rs.	Ra.
Secretariats :			
Legislative Department		5,15,359	
Finance Department (Ordinary)		7,06,384	
Do. do. (Military)		3,45,454	
Home Department		9,62,814	
Foreign and Political Department		10,51,295	
Revenue and Agricultural Department		3,24,950	
Commerce and Industry Department		9,34,587	
Education Department		8,71,155	
Translator's Department		6,889	
Officer in charge of the Records of the Government of India		86,279	
Board of Industries and Munitions		5,19,574	
			55,84,690
Secretaries to Government :	NORTH-WEST FRONTIER PROVINCE.		
Salaries, Establishment, and Contingent Charges			1,98,475
Secretaries to Government :	MADRAS.		
Chief Secretariat		2,74,502	
Translator's Department		58,943	
Revenue Department		2,29,787	
Local, Municipal, Educational and Legislative Departments		1,72,286	
Home Department		1,39,542	
Reforms Department		1,87,051	
Charges common to all Departments		2,195	
			10,69,406
Secretaries to Government :	BOMBAY.		
Political, Secret, etc., Departments		3,70,987	
Revenue and Financial Departments		5,60,843	
Separate Department		83,885	
Translator's Department		76,010	
General, Educational, Marine, and Ecclesiastical Departments		2,12,755	
Secretariat Record Office		38,43	
Legal Department		47,256	
			18,84,739
Secretaries to Government :	BENGAL.		
Political, Appointment and Judicial Departments		3,31,620	
Revenue Department		1,47,264	
General Department		1,36,728	
Financial and Municipal Departments		2,06,420	
Marine Department		8,485	
Translator's Department		24,430	
Librarian's Department		10,389	
Allowance and Contingent Charges		(a) 2,19,276	
			10,84,766
Secretaries to Government :	UNITED PROVINCES OF AGRA AND OUDH.		
Salaries, Establishment, and Contingent Charges			9,04,242
Secretaries to Government :	PUNJAB.		
Salaries, Establishment, and Contingent Charges			9,91,028
Secretaries to Government :	BURMA.		
Public Department		7,25,530	
Legal Department		99,225	
Translator's Department		34,855	
			8,59,610
Secretaries to Government :	BIHAR AND ORISSA.		
Political, Appointment and Judicial Departments		1,68,408	
Revenue and General Departments		1,04,255	
Financial and Municipal Departments		1,74,046	
Translator's Department		17,565	
Reforms Department		1,43,642	
Allowance and Contingent charges		(a) 1,21,738	
			7,24,649
Secretaries to the Chief Commissioner :	CENTRAL PROVINCES		
Salaries, Establishment, and Contingent Charges—			
General Department		4,69,875	
Oriental Translator		6,315	
			4,76,190
Secretaries to Government :	ASSAM.		
Salaries, Establishment, and Contingent Charges			2,76,363
	TOTAL CHARGES UNDER SECRETARIATS, ETC., AS IN ACCOUNT NO. 32		1,84,99,158

(a) Charges common to Several Departments.

No. 32B.—DETAILED ACCOUNT of TOUR EXPENSES for the Year ended 31st March 1921.

	India. General.	N.-W. Front- ier Pro- vince.	Mad- ras.	Bom- bay.	Bengal.	United Provinces of Agra and Oudh	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Maintenance and Re- pairs of Camp Equip- ment, etc.	27,605	3,284	16,149	2,272	9,705	19,407	6,924	3,028	4,728	5,788	1,227	1,00,272
Railway freight on tents, heavy goods, horses, etc.	16,248	1,134	1,760	4,212	2,824	1,514	2,989	113	1,182	2,305	269	34,545
Carriage of goods, and cost of special trains for the conveyance of heavy goods and stable, etc.	108	...	4,068	1,076	9,031	9,948	533	604	...	367	319	26,550
Reserved accommoda- tion for members of the families of the Governor General and Governors	...	...	160	...	...	...	...	...	...	...	...	160
Cart and coolie hire on tour	...	5,720	11,083	4,842	5,169	8,343	9,434	1,404	8,461	4,520	1,450	60,426
Cart and coolie hire during transfer, between Government Houses	17,176	402	8,591	10,285	2,674	660	1,003	2,740	...	534	...	50,068
Saddle horses and car- riages on tour	11,838	...	...	...	2,639	1,819	256	6	...	...	1,643	18,201
Payments and presents for services rendered on tour	30,260	687	3,872	1,080	2,899	1,966	1,166	690	448	385	1,998	46,354
Railway fares and car- riage of household while on tour	20,477	12	4,846	13,499	2,515	760	2,634	258	...	464	791	46,289
Railway fares and car- riage of household while in transit be- tween Government Houses	...	...	4,223	9,711	4,385	2,165	2,714	459	...	85	...	23,742
Keep of Elephants . .	...	...	...	...	...	...	2,080	...	...	1,908	...	3,988
Miscellaneous	...	3,180	...	...	...	...	...	...	12	...	81	3,273
	1,23,707	14,419	54,750	53,877	41,841	46,640	29,769	9,802	14,831	16,351	8,831	4,13,868
Special Trains and Steamers and haulage of saloon carriages . .	2,07,860	2,695	49,301	8,41,725	33,151	74,300	21,975	16,783	31,259	6,642	4,262	7,89,958
Total Tour Expens- es as in Account No. 32.	3,31,567	17,114	1,04,051	3,95,602	74,992	1,20,940	51,744	26,085	46,090	22,993	13,643	12,08,821

RECEIPTS.		Ra.	Ra.	
Interest realized in India in the year on the Securities of the Government of India purchased under the authority of sections 19 and 22, of Act II as amended by a series of Acts ending with Act XXI of 1920—See Account No. 26, page 62		85,15,420		
Interest realised in England in the year on Sterling Securities of the United Kingdom purchased under the authority of sections 19 and 22 of Act II of 1910 as amended by a series of Acts ending with Act XXI of 1920 (£1,242,032-11-11)		1,24 20,326		
Value of Old Currency Notes no longer in circulation		44,820		
Miscellaneous Receipts		1,16,878		
TOTAL RECEIPTS			2,10,96,444	
Note.—Amount of Securities held on the 31st March 1921 was as follows:—				
	Amount.	Cost Price.	Amount.	Cost Price.
<i>In England.</i>	£ s. d.	£ s. d.	Ra.	Ra.
British Treasury Bills	8,466,000 0 0	8,348,885 19 4	8,46,60,000	8,34,83,880
<i>In India.</i>				
8½ per cent.	...	...	8,15,95,000	8,00,00,000
8 "	...	...	2,04,86,500	1,99,99,946
Indian Treasury Bills	...	...	61,26,00,000	58,07,16,000
TOTAL	8,466,000 0 0	8,348,885 19 4	79,93,41,500	76,41,99,806
CHARGES.				
<i>Charges in the Department—</i>				
Salaries and Establishment Charges			14,46,439	
Travelling Allowances			61,041	
Purchase of Stationery			262	
House, Lighting, Police and Water Rates			35,205	
Postage, Stamps and Service Telegrams			62,208	
Cost of Chests, Bags, and Locks			16,833	
Dead Stock (Cost of Office Furniture, etc.)			10,882	
Freight on Note Forms, etc., paid in India			14	
Charges for Remittances			79,231	
Contingencies			1,68,040	
		As in Account No. 32	18,79,635	
<i>Charges in other Departments—</i>				
Pensions and Gratuities			36,998	
Cost of Note Forms received from England, including freight			47,58,271	
Value of Stationery supplied			13,028	
Value of Printing executed by Government Press			20,821	
Repairs of Buildings and other Public Works Charges connected with the Department			84,777	
Refund of value of Old Currency Notes			705	48,84,600
TOTAL CHARGES				67,44,236
NET PROFIT IN 1920-21				1,48,52,208
				D.—Civil Departments.

D.—Civil Department

No. 33.—ACCOUNT of RECEIPTS under LAW and JUSTICE for the Year ended 31st March 1921.

	India, General	North- West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Courts of Law :												
Sale-proceeds of Unclaimed and Escheated Property.	25,204	1,470	31,237	77,413	2,88,735	66,206	48,169	51,824	15,231	25,063	16,148	6,46,730
Court Fees realized in Cash	2,080	2,312	50,838	66,037	1,09,736	2,61,342	3,524	4,610	24,172	39,407	6,331	5,70,889
General Fees, Fines and Forfeitures	1,03,991	2,29,462	9,57,105	7,92,948	3,20,511	5,52,361	4,98,919	7,10,447	2,35,100	2,12,774	1,19,368	52,32,986
Plendship Examination Fees	...	...	10,306	1,860	33,656	15,249	...	...	12,105	...	4,024	77,200
Miscellaneous Fees and Fines :												
Record Room Receipts	9,695	7,433	...	62,994	6,720	6,857	1,18,599	1,857	7	8,047	...	2,22,209
Other Receipts	1,402	3,061	19,227	5,624	2,00,333	32	45,041	2,955	8,133	23,745	1,337	3,16,920
Miscellaneous	74	...	47,401	56,870	36,222	21,901	6,338	613	45,797	4,319	1,642	2,21,177
TOTAL COURTS OF LAW	1,42,446	2,43,738	11,16,114	10,63,776	14,95,913	9,23,948	7,20,590	7,72,306	3,40,545	3,19,355	1,48,850	72,87,611
Jails :												
Sale-proceeds of Jail Manufactures	36,183	52,720	7,93,433	3,81,901	15,03,708	5,86,278	4,58,603	2,96,435	7,41,646	2,00,095	1,20,823	51,72,185
Convict Receipts at Port Blair	8,83,567	...	...	...	...	...	...	...	...	...	...	8,83,567
Hire of Convicts	1,205	327	19	37,785	...	...	47,488	15,276	393	18,098	18,366	1,39,047
Other Jail Receipts	3,853	4,720	9,902	29,113	6,273	9,833	17,694	25,258	18,579	7,526	722	1,33,478
TOTAL JAILS	9,25,203	57,767	8,03,354	4,48,799	15,09,981	5,96,116	5,23,785	3,37,019	7,60,618	2,25,719	1,39,916	63,28,277
TOTAL RECEIPTS UNDER LAW AND JUSTICE	10,67,649	3,01,505	19,19,468	15,12,575	30,05,894	15,20,064	12,44,375	11,09,325	11,01,163	5,45,074	2,88,796	1,36,15,888

No. 33A.—ACCOUNT of CHARGES under LAW AND JUSTICE for the Year ended 31st March 1921.

	India. General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Pro- vinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Ps.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Courts of Law:												
Salaries, Establishments and Contingencies of—												
High Courts (as per details in Account No. 33C)	...	...	12,71,403	8,90,252	16,34,747	7,68,377	7,16,307	...	6,94,552	...	...	59,78,633
Chief Courts (as per details in Account No. 33C)	...	...	...	...	...	...	...	5,10,178	...	...	...	5,10,178
Judicial Commissioner	5,076	69,134	...	2,50,450	...	2,63,327	...	1,26,354	...	3,14,007	...	10,28,348
Law Officers	12,372	19,719	3,31,834	6,13,052	8,15,930	3,62,665	3,98,607	1,99,656	2,26,547	1,50,206	97,782	32,08,420
Administrator General	...	...	24,570	21,881	1,32,813	2,549	3,300	2,503	...	...	...	1,94,649
Civil and Sessions Courts (as per details in Account No. 33D)	2,65,918	2,96,836	61,30,453	35,27,631	66,68,117	48,06,843	24,40,076	11,19,491	20,91,220	32,83,402	4,12,764	3,01,42,781
Criminal Courts (as per details in Account No. 33E)	2,48,616	5,24,933	33,17,767	15,59,459	52,85,312	32,21,872	26,45,048	36,79,150	21,47,320	13,43,492	8,28,003	2,38,30,972
Coroner's Court	...	...	...	10,500	8,304	...	...	...	...	...	...	18,804
Presidency Magistrate's Court	...	...	94,152	1,00,621	1,82,953	...	...	...	...	...	...	4,35,726
Courts of Small Causes	42,199	...	1,58,006	3,77,688	3,13,129	1,11,137	58,929	77,505	...	1,11,151	...	12,79,804
Pledership Examination Charges	...	...	3,533	1,626	11,872	12,671	...	...	5,380	...	16	36,098
Refunds	7,959	17,122	1,27,978	49,671	67,283	78,881	92,830	71,411	43,077	39,288	7,249	6,12,749
TOTAL COURTS OF LAW	5,82,140	9,27,744	1,20,02,776	75,62,831	1,31,27,460	96,59,412	63,55,097	57,86,251	52,08,096	47,21,546	13,45,814	6,72,79,157
Jails:												
Jails (as per details in Account No. 33F)	2,81,680	4,13,972	28,01,198	29,96,903	39,01,163	33,24,486	24,43,157	18,11,340	20,15,851	10,12,014	4,14,664	2,14,44,428
Convict Charges at Port Blair and Nicobars (as per details in Account No. 33G)	34,77,351	...	...	...	...	...	...	...	...	...	...	34,77,351
Refunds	...	...	31	274	3,552	183	69	259	200	139	...	4,707
TOTAL-JAILS	37,39,031	4,13,972	28,01,229	29,97,177	39,04,715	33,72,669	24,43,226	18,11,599	20,16,051	10,12,153	4,14,804	2,49,26,486
TOTAL CHARGES IN INDIA	43,21,171	13,41,716	1,48,04,005	1,05,60,008	1,70,32,175	1,30,32,081	87,98,323	75,97,850	72,24,447	57,33,699	17,60,478	9,22,05,658

CHARGES IN ENGLAND.

* Expenditure in connection with the Indian Jails Committee	
Salary of Privy Council Reporter under the arrangement made by the Government of India for the publication of Law Reports, and miscellaneous expenditure	
Sundry items	
Stores for India	

TOTAL CHARGES IN ENGLAND
TOTAL ENGLAND CONVERTED INTO RS. AT £1 = RS. 10
TOTAL CHARGES UNDER LAW AND JUSTICE

Secretary of State.	High Commissioner.	TOTAL.
£	£	£
4	...	4
389	...	389
...	17	17
393	17	410
682	1,156	1,846
1,662	1,173	2,245
		22,551
		9,73,28,301

No. 33B.—DETAILED ACCOUNT of CHARGES under HIGH COURTS and CHIEF COURTS for the Year ended 31st March 1921.

	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries of Judges	5,98,288	3,97,284	7,30,718	4,17,990	4,16,460	2,11,710	2,56,744	31,36,183
Exchange Compensation Allowance	2,001	472	2,804	...	1,416	487	...	6,680
Appellate Branch: Salaries, Establishments and Contingencies	...	1,69,735	4,73,661	3,50,378	...	1,04,535	...	...
Original Branch: Salaries, Establishments and Contingencies	6,76,114	3,18,369	4,19,064	...	2,93,431	1,93,446	3,37,808	33,41,541
Payments to Officers of other Provinces	...	4,412	...	...	...	...	...	4,412
TOTAL CHARGES UNDER HIGH COURTS AND CHIEF COURTS AS IN ACCOUNT No. 33A.	12,74,403	8,90,252	16,34,717	7,68,377	7,16,307	5,10,178	6,94,552	64,88,816

No. 33C.—DETAILED ACCOUNT of CHARGES under CIVIL and SESSIONS COURTS for the Year ended 31st March 1921.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries of Civil and Sessions Judges, Additional and Assistant Judges, Subordinate Judges and Magists	1,43,640	1,30,973	20,41,198	14,40,865	20,73,841	10,46,149	11,93,242	6,49,492	8,89,357	11,74,767	1,40,930	1,27,21,454
Exchange Compensation Allowance	...	...	...	531	...	...	...	...	...	618	65	1,214
Establishment	52,243	59,197	14,05,541	14,67,753	16,16,995	18,06,752	3,59,487	1,87,136	6,01,022	5,16,158	1,35,879	32,07,169
Ditto Judicial Record	2,206	7,185	...	...	...	...	2,49,852	...	...	...	...	2,59,248
Service of Processes	40,428	63,060	20,61,083	4,15,596	11,83,250	7,53,565	3,82,034	2,03,003	2,89,777	3,59,032	75,471	58,29,299
Travelling Allowances	3,361	13,928	49,208	85,470	52,892	54,198	63,337	15,270	22,946	30,226	12,081	4,08,221
House rent and other Allowances	7,311	3,398	2,24,186	3,871	55,209	598	16,204	10,456	21,474	1,00,483	645	4,43,835
Diet and Road-Money to Witnesses and accused persons	65	...	73,040	66,894	85,959	87,770	...	29,566	15,387	12,612	13,075	3,84,327
Service Postage and Telegrams	1,682	5,814	45,383	39,565	...	36,488	53,468	2,741	11,099	21,193	2,852	2,19,784
Rents, Rates and Taxes	107	6	57,026	6,837	25,508	7,785	5,125	937	12,790	2,771	1,598	1,20,490
Remuneration to copyists	...	...	23,261	...	4,15,894	...	...	4,006	1,60,514	...	18,715	6,28,396
Other Contingent Charges	5,410	13,275	1,47,562	44,525	2,50,569	1,13,229	1,27,320	16,875	60,904	67,542	11,953	8,68,173
Payments to Officers of other Provinces	9,464	...	...	46,724	...	...	...	...	...	...	...	56,135
TOTAL CHARGES UNDER CIVIL AND SESSIONS COURTS AS IN ACCOUNT No. 33A.	2,65,918	2,96,836	31,30,452	36,27,631	66,68,117	48,06,843	24,40,076	11,19,491	20,91,230	22,23,402	4,12,764	3,01,42,781

No. 33D.—DETAILED ACCOUNT of CHARGES under CRIMINAL COURTS for the Year ended 31st March 1921.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Part (a) of Salaries of Magistrates and Deputy Commissioners	55,675	60,516	...	3,00,000	5,20,229	6,18,226	3,99,296	5,39,292	2,31,368	2,53,899	1,71,898	31,57,594
Part (a) of Salaries of Sub-Magistrates, Joint, Assistant, Deputy, and Sub-Deputy Magistrates, Assistant and Extra Assistant Commissioners, etc.	39,721	1,86,475	3,76,573	5,70,000	11,48,812	10,73,745	5,04,387	8,59,192	8,36,214	5,57,055	3,03,921	64,06,100
Exchange Compensation Allowance	...	...	...	...	...	...	79	112	...	814	759	1,764
Salaries of City and Railway Magistrates, etc.	7,082	...	...	1,00,454	...	8,807	...	...	...	...	...	1,15,298
Establishments	70,874	1,47,041	2,73,159	1,93,283	7,69,478	8,90,109	6,50,074	6,93,354	5,01,446	5,21,429	1,85,544	48,95,786
Travelling and other Allowances	26,716	49,544	1,20,548	1,37,704	2,96,337	1,36,232	3,73,190	2,84,674	1,98,999	1,85,735	52,539	13,62,218
Diet and Road Money to Witnesses and accused persons	15,570	30,837	1,58,493	1,86,220	1,16,103	2,01,655	3,71,915	7,50,531	77,234	1,33,721	44,290	20,92,373
Service of Processes	...	...	...	...	21,507	...	...	3,09,109	99,558	81,143	37,163	4,95,370
Service Postage and Telegrams	4,227	32,108	19,573	41,912	55,387	75,828	1,35,503	42,358	26,074	40,992	441	4,75,308
Rents, Rates and Taxes	892	24	4,933	3,894	20,268	1,546	4,893	19,714	12,206	3,745	86	26,714
Remuneration to copyists	...	...	...	...	72,578	...	...	40,289	68,106	...	24,374	2,06,345
Other Contingent Charges	28,522	68,888	69,516	25,992	2,64,617	2,16,724	2,06,703	1,37,525	92,515	1,10,459	7,103	12,20,064
Payments to Officers of other Provinces	867	...	...	...	...	...	...	...	...	...	...	867
Add 40 per cent. of the charges of District Administration transferred from Land Revenue	...	...	28,24,667	...	...	...	...	...	...	...	...	28,24,667
TOTAL CHARGES UNDER CRIMINAL COURTS AS IN ACCOUNT No. 33A.	2,46,516	5,34,933	38,47,767	15,59,459	32,85,312	32,21,872	26,45,043	36,79,150	21,47,320	18,43,492	8,28,003	2,38,30,373

The remaining part is charged under "Land Revenue—Charges of District Administration."

B.—Civil Departments.

No. 33E.—DETAILED ACCOUNT of CHARGES under JAILS for the Year ended 31st March 1921.

	India, General.	North West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. (a)	Rs.	Rs.
Inspection and General Superintendence	...	...	52,514	56,900	74,972	74,890	60,015	1,07,239	67,282	57,295	...	5,40,757
Presidency Jails	...	...	2,05,642	1,44,670	2,55,452	...	...	...	...	...	...	6,04,064
Central Jails	...	...	10,89,498	6,18,000	7,00,068	10,62,382	9,47,148	7,88,598	6,42,785	4,70,890	...	68,77,479
District Jails	2,04,117	3,38,038	2,50,771	9,01,902	1,19,711	15,00,443	10,74,605	5,02,586	5,38,705	2,87,010	2,80,82	70,74,648
Juvenile Jails	...	...	...	...	1,04,67	22,529	...	...	...	...	...	1,27,388
Subsidiary Jails	35,416	44,002	4,69,722	93,707	3,07,936	1,55,419	1,42,429	2,12,168	1,41,584	87,419	90,82	17,08,534
Convict Camps	...	...	...	4,75,407	...	...	...	...	...	...	...	4,75,407
School of Industry, criminal tribes etc.	...	...	...	2,22,433	...	69,990	74,304	...	...	...	...	3,66,736
Charges for Moving Prisoners	4,294	9,052	49,659	1,00,788	66,634	52,891	73,591	46,748	83,039	7,470	~9,192	4,53,408
Payments to Officers of other Provinces	...	...	...	2,600	...	...	...	...	...	...	...	2,900
Jail Manufactures	17,853	22,880	6,83,397	3,78,687	12,71,530	8,74,233	81,105	1,54,008	5,89,396	1,52,224	53,808	37,74,519
TOTAL CHARGES UNDER JAILS AS IN ACCOUNT No. 33A.	2,61,680	4,13,972	18,01,198	29,96,903	39,01,163	33,72,486	24,43,157	18,11,340	20,15,851	10,12,014	4,14,664	2,14,44,428

(a) Includes Exchange Compensation Allowance.

No. 33F.—DETAILED ACCOUNT of CONVICT CHARGES at PORT BLAIR and NIOOBARS for the Year ended 31st March 1921.

INDIA, GENERAL.											Rs.
Salary and Establishment of the Superintendent, including Judicial Establishment	...	...	...	...	...	...	...	...	...	...	1,70,598
Police Establishment	...	...	...	...	...	...	...	...	...	...	2,00,082
Medical, Commissariat, and other Establishments	...	...	...	...	...	...	...	...	...	...	2,16,886
Ecclesiastical Establishment, Chaplain	...	...	...	...	...	...	...	...	...	...	1,840
Commissariat Supplies	...	...	...	...	...	...	...	...	...	...	11,88,012
Stores, Clothing, Tools, etc.	...	...	...	...	...	...	...	...	...	...	2,97,701
Passage Money, Freight, etc.	...	...	...	...	...	...	...	...	...	...	23,290
Subsistence money to convicts	...	...	...	...	...	...	...	...	...	...	91,241
Miscellaneous Contingencies	...	...	...	...	...	...	...	...	...	...	12,572
Charges in connection with the Mail Steamer "S. S. Maharaja"	...	...	...	...	...	...	...	...	...	...	12,28,040
Payment on account of other Provinces	...	...	...	...	...	...	...	...	...	...	8,564
TOTAL CONVICT CHARGES AT PORT BLAIR, ETC., AS IN ACCT. No. 33A											84,77,351

No. 34.—ACCOUNT of RECEIPTS connected with POLICE for the Year ended 31st March 1921.

	India, General.	North- West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Contributions received for Police furnished to Municipal and Town Funds	...	...	609	...	3,837	...	...	...	...	...	...	4,445
Receipts on account of Police supplied to Public Departments, Private Companies and Persons	23,582	4,219	1,52,121	...	17,908	63,309	1,78,346	93,408	22,306	9,519	12,868	5,76,761
Recoveries on account of Presidency Police	...	...	97,159	1,14,675	2,97,659	...	...	...	...	...	...	5,09,493
Contribution for Railway Police (a)	12,03,470	...	...	...	...	...	...	...	...	...	...	12,03,470
Recoveries on account of Village Police	...	...	...	...	108	...	...	...	...	...	...	108
Cash Receipts under the Arms Act	908	...	1,433	16	625	268	2,187	35,555	290	...	40	41,390
Fees, Fines, and Forfeitures	29,823	9,796	4,06,147	54,189	22,409	71,688	59,222	2,28,192	29,095	10	8,256	9,14,640
Contributions for Pensions	10,370	...	6,864	...	...	3,682	1,873	17,502	14	851	...	28,610
Miscellaneous	7,879	2,417	27,528	55,714	23,977	49,811	71,987	35,494	12,899	8,942	90,796	9,37,124
TOTAL POLICE RECEIPTS	12,80,538	16,432	6,91,861	2,34,894	3,68,523	1,88,646	3,13,085	4,06,311	64,694	18,322	1,15,944	20,63,990

(a) See note (a), page 97.

No. 34A.—ACCOUNT of CHARGES connected with POLICE for the Year ended 31st March 1921.

	India. General.	North- West Frontier Province	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Presidency Police	...	...	9,19,060	20,36,042	28,57,529	...	...	...	...	...	...	58,13,240
Provincial Superintending Officers of the District Police	...	78,081	2,85,869	3,07,096	4,11,871	2,42,821	2,45,040	3,08,755	2,02,980	1,55,356	67,861	28,05,710
District Executive Force: District Superintendents and Assistants	2,06,940	1,24,412	6,34,862	6,39,355	7,07,690	8,83,572	5,73,995	9,94,558	3,74,635	3,41,846	1,44,858	56,91,528
Exchange Compensation Allowance	...	...	741	790	...	363	481	534	2,893	624	...	6,426
Payments to Officers of other Provinces	10,988	...	...	1,40,701	...	...	...	...	...	...	...	1,60,689
Inspectors, Constables, etc.	17,68,458	14,53,983	70,88,265	81,00,385	56,78,396	83,34,152	53,34,938	52,81,512	37,34,665	30,02,992	8,79,536	5,06,57,277
Police Hospitals—Estab- lishments and other Charges	1,383	...	99,117	16,475	63,969	73,981	...	...	38,628	29,812	16,730	3,40,895
Police Training Schools	...	...	2,02,039	1,19,421	2,06,609	1,22,354	...	83,226	1,45,657	78,876	25,793	10,43,085
Reclamation of Criminal Tribes	...	...	...	...	...	...	2,18,893	...	...	...	...	2,18,893
Office and other Establish- ments	66,358	...	2,54,339	3,50,418	4,64,926	3,37,535	...	3,42,253	1,21,085	1,39,848	46,022	21,22,784
Clothing	92,359	51,723	7,04,071	3,65,638	3,79,764	3,07,571	1,33,979	2,80,886	1,47,281	99,041	38,394	25,80,566
Arms, Accoutrements, and Ordnance Stores	4,421	3,904	78,287	48,653	72,181	33,215	67,815	74,852	20,687	65,469	7,081	4,81,868
Rewards	14,363	11,577	92,509	80,136	82,536	94,030	40,212	1,72,128	17,687	29,580	5,400	6,46,758
Rents, Rates and Taxes	33,224	3,597	2,66,936	78,018	2,45,209	13,724	27,922	1,37,723	70,799	14,065	12,507	8,93,714
Service Postage and Tele- grams	22,717	24,942	1,36,913	1,46,547	(b)	64,687	1,51,171	57,711	59,825	34,825	15,116	7,14,454
Travelling and Tour Charges	1,41,316	1,58,709	16,00,633	15,93,125	15,82,802	10,49,051	8,67,737	9,00,528	5,94,552	4,86,754	2,04,223	91,79,430
House-rent and other Allowances	3,01,099	4,23,515	11,43,019	2,28,381	2,16,663	4,74,177	3,66,806	5,39,605	31,204	5,72,054	12,048	48,08,662
Petty Construction and Repairs	11,670	48,587	1,25,763	69,075	2,56,569	1,18,309	1,10,531	93,408	1,47,063	24,173	52,003	10,57,089
Purchase, hire, etc., of Steamers and Boats	...	...	...	2,504	72,196	...	...	5,234	1,100	...	7,326	88,380
Compensation for Dearness of Provisions	73,816	96,871	...	1,601	4,45,713	48,228	1,26,585	...	2,16,217	...	9,712	10,18,743
Miscellaneous	1,08,506	51,761	3,26,937	3,28,937	7,65,547	3,06,113	1,32,567	2,76,922	1,82,676	1,03,768	40,668	26,80,286
Less amount recoverable from Local Funds, etc.	1,97,422	...	...	2,26,674	3,919	...	...	...	...	...	...	4,28,015
TOTAL DISTRICT EXECU- TIVE FORCE	₹ 26,60,161	24,53,571	1,27,44,731	1,20,92,687	1,13,56,151	1,22,71,162	81,59,435	92,21,374	59,06,553	50,23,717	15,23,415	8,34,12,957
Village Police	...	...	26,26,406	9,18,037	...	31,56,080	...	5,709	39,419	...	2,004	67,47,655
Special Police	...	17,18,514	...	8,62,57	4,49,899	...	1,93,683	31,98,118	2,26,840	...	13,14,396	1,29,03,807
Railway Police (a)	2,31,070	86,211	6,18,861	8,74,877	7,76,741	7,24,885	6,86,802	2,46,953	2,94,823	3,30,634	17,948	49,08,805
Criminal Investigation Department	7,85,548	91,715	2,61,342	5,09,549	6,95,394	3,28,219	2,95,865	2,34,347	2,90,146	1,42,139	73,246	86,97,610
Cattle Pounds	892	3,324	2,50,880	...	61	...	623	170	881	...	2,737	2,59,508
Miscellaneous	...	2,290	...	...	...	6,107	13,646	...	...	...	...	22,049
Refunds	...	74	2,370	575	4,393	3,487	22,608	9,717	4,057	325	2,905	50,461
TOTAL CHARGES	₹ 36,77,771	44,33,786	1,76,99,518	1,76,21,620	1,65,51,539	1,67,32,761	96,17,662	1,82,25,143	69,65,099	56,52,151	80,05,012	12,01,83,662

	Secretary of State.	High Com- missioner.	Total.
CHARGES IN ENGLAND:	£	£	£
Passage and Outfit Allowance on appointment, pay and expenses of officers specially em- ployed, etc.	5,485	...	5,485
Stores for India.	103	64	169
TOTAL CHARGES IN ENGLAND	5,540	64	5,604
TOTAL ENGLAND CONVERTED INTO RS. AT £1 = RS. 10			56,046
TOTAL POLICE CHARGES			12,02,38,707

(a) Under the system of apportionment in force, up to 31st March 1919 the charges for the entire Railway Police Force were distributed between Government and Railway Companies in the proportion of $\frac{1}{3}$ ths and $\frac{2}{3}$ ths. Under the revised system introduced from 1st April 1919, the Government is to bear all charges for "Crime and Order" Police, the Railway Company being responsible for the charges on account of the "Watch and Ward" Police, besides making a lump contribution to Government equivalent to the difference between $\frac{1}{3}$ ths of the cost of entire Railway Police Force and the whole cost of Watch and Ward Police. The contributions paid by the several Railway Companies during 1920-21 have been credited as Imperial receipts under "Police" and the necessary adjustments between Imperial and Provincial Funds have been made through the head "Transfers between the Imperial and Provincial Revenues".

(b) Included under "Miscellaneous."

D—Civil Departments.

No. 35A.—DETAILED ACCOUNT of CHARGES for PORTS and PILOTAGE for the Year ended 31st March 1921.—*contd.*

	Madras.	Bombay.	Bengal.	Burma.	Bihar and Orissa.	Assam.	TOTAL.
DETAILS.	R	R	R	R	R	R	R
Salaries and Allowances of Officers and Men afloat.							
<i>Pilot Vessels.</i>							
Salaries and Allowances, etc.	...	...	1,46,228	...	...	...	1,46,228
<i>Inland Vessels, Steamers and Flats.</i>							
B. G. L. "Chindwin"	..	...	...	4,262	...	...	4,262
Flat "Mooltan"	..	8,182	...	...	...	...	8,182
Steamer "Jhelum"	..	...	...	2,25,616	...	...	2,25,616
Steam Launch Establishment and Contingencies	...	...	...	...	...	...	...
	...	8,182	1,46,228	2,29,878	...	...	3,84,288
Pilotage and Pilot Establishments.							
Branch, Master and Mate Pilots, Pilots, Harbour	...	...	8,84,390	...	719	...	8,85,109
Master, Serang and Lascars	...	...	14,184	...	...	...	14,184
Volunteers' and Landsmen's Allowances	...	...	19,668	...	...	2,500	22,168
Mess, Passage and Miscellaneous	...	...	...	...	...	...	...
	...	...	9,18,287	...	719	2,500	9,21,456
Ports Establishments.							
Port Officers' Department	...	...	83,108	1,88,415	...	...	2,71,528
Agent for Government Consignments	3,825	...	1,307	...	...	...	2,458
Shipping Office	...	82,129	62,112	...	...	...	1,44,241
Marine Court	...	220	4,901	947	...	...	6,068
Survey of Steam Vessels	...	45,216	65,138	398	...	...	1,10,747
Establishment and Miscellaneous	48,475	...	...	...	...	...	48,475
	52,800	1,27,565	2,13,887	1,89,760	...	...	5,83,612
Miscellaneous Shore Establishments.							
Salaries of Officers	...	...	...	33,560	...	...	33,560
Staff and Shore Allowances to Officers	...	...	...	6,336	...	...	6,336
Establishments and Contingencies	...	...	...	1,12,872	...	...	1,12,872
	...	...	...	1,52,268	...	...	1,52,268
Miscellaneous Charges.							
Clearance of Irrawaddy-Chindwin River	...	...	...	31,251	...	...	31,251
Contribution to Port Funds	...	...	...	50,180	...	...	50,180
Miscellaneous	...	2,496	46,088	14,265	...	...	62,849
	...	2,496	46,088	95,696	...	...	1,44,280

D.—Civil Departments.

No. 36.—ACCOUNT of RECEIPTS under EDUCATION for the Year ended 31st March 1921.

	India. General.	North- West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
FEES FROM SCHOOLS AND COLLEGES .	55,828	21,537	4,64,541	5,61,345	9,20,759	5,26,488	4,59,790	3,24,866	2,99,315	2,27,071	2,07,018	40,68,008
CONTRIBUTIONS INCOME FROM ENDOW- MENTS .	22,209	...	5,58,992	2,425	11,874	4,905	...	...	20,910	3,175	...	6,24,490
MISCELLANEOUS:	...	...	...	...	...	8,568	...	...	1,500	...	...	10,068
Sale proceeds of articles manufactured in Reformatory Schools and other workshop receipts .	2,920	...	6,658	4,781	...	1,18,320	1,697	2,061	17,514	...	2,298	1,56,249
Sale proceeds of Books .	124	...	...	29,157	...	18,013	...	...	...	...	286	47,580
Examination Fees .	4,314	1,919	3,433	31,399	...	53,917	20,468	22,484	7,753	3,258	565	1,49,404
Other Receipts .	691	2,481	25,417	34,675	1,77,521	17,881	13,460	1,805	31,164	32,946	7,058	3,45,100
TOTAL RECEIPTS .	85,986	25,931	10,59,041	6,63,782	11,10,154	7,48,042	4,95,415	3,50,717	3,78,156	2,66,450	2,17,225	54,00,899

No. 36A.—ACCOUNT of CHARGES under EDUCATION for the Year ended 31st March 1921.

	India. General.	North- West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
DIRECTION:												
Salary .	...	22,798	81,162	45,291	72,420	67,766	49,740	56,821	43,953	54,041	29,442	5,28,413
Exchange Compensa- tion Allowance .	...	...	374	91	...	97	...	...	40	...	...	702
Establishment and Contingencies .	...	23,298	72,917	69,978	1,14,248	88,436	79,901	85,899	69,087	47,239	28,761	6,78,494
INSPECTION:												
Salary .	49,887	32,411	5,78,100	2,78,798	6,53,771	4,92,508	2,76,210	3,52,767	4,77,133	2,33,609	1,14,441	85,37,018
Exchange Compensa- tion Allowance .	...	...	128	267	...	39	...	240	43	168	68	898
Establishment and Contingencies .	30,143	24,962	5,80,612	7,87,554	4,40,782	3,25,710	1,76,058	3,29,023	2,77,131	1,97,837	1,11,110	32,80,927
UNIVERSITY .	13,000	...	1,09,450	67,000	4,15,929	4,27,288	91,900	1,85,500	54,842	...	...	13,64,939
GOVERNMENT COL- LEGES—GENERAL .	5,486	...	7,81,826	5,01,527	13,73,364	4,01,896	3,47,856	2,29,856	5,58,242	3,13,105	2,61,139	48,79,289
GOVERNMENT COL- LEGES—PROFESSIONAL .	150	...	4,95,421	4,45,644	4,47,817	7,22,119	1,55,755	6,267	87,498	3,71,456	21,050	27,53,177
GOVERNMENT SCHOOLS— GENERAL:												
Secondary .	2,14,554	1,20,197	2,07,000	8,36,486	12,55,171	14,21,776	11,26,023	8,18,008	6,44,001	7,80,756	4,90,655	79,44,627
Primary .	95,223	...	4,36,956	2,87,362	80,489	1,05,332	(b)	10,149	3,578	2,57,777	45,978	13,23,989
Contribution to Schools	1,01,213	4,53,484	38,92,964	65,84,314	(b)	45,32,315	(b)	5,91,751	13,48,762	17,20,143	4,86,089	1,95,81,035
GOVERNMENT SCHOOLS— SPECIAL:												
Training Schools .	43,995	68,684	18,37,492	7,89,587	4,57,843	2,09,844	3,67,398	1,40,694	4,94,151	5,21,488	56,210	44,37,332
Technical Schools .	...	...	1,37,691	1,56,557	90,837	5,52,070	4,20,217	1,08,422	1,28,402	...	44,027	16,33,828
Reformatory Schools .	...	...	80,012	1,01,467	...	72,568	37,706	31,484	1,27,927	...	...	4,32,054
Other Schools, etc. .	...	...	...	...	1,95,643	...	...	...	38,539	...	19,508	2,58,685
GRANTS-IN-AID:												
Grants-in-aid .	5,75,874	2,39,912	42,91,549	19,34,697	46,26,012	20,50,880	39,39,157	7,25,904	7,61,640	4,45,200	1,57,060	1,97,47,685
Payments by Results	1,70,997	...	...	11,74,248	(c)	(c)	...	7,84,594	42,217	...	...	21,73,056
SCHOLARSHIPS .	75,568	13,285	1,96,903	1,75,540	2,89,321	2,02,767	1,76,351	67,564	1,10,750	1,11,137	66,888	14,86,079
MISCELLANEOUS:												
Government Book Depot .	...	...	...	32,020	...	12,524	...	...	...	...	...	44,544
Grants for Encourage- ment of Literature	1,050	...	...	16,711	10,409	...	1,181	(a)	10,762	6,956	100	47,169
Miscellaneous .	44,842	26	48,646	63,501	3,15,686	1,82,554	66,487	1,07,256	1,32,770	32,049	19,579	10,03,187
REFUNDS .	...	...	3,842	2,085	379	300	715	897	319	259	278	9,064
TOTAL CHARGES IN INDIA .	14,66,933	9,99,057	1,33,03,973	1,43,67,420	1,08,39,521	1,19,29,778	78,12,694	46,33,103	54,11,582	50,93,114	19,28,159	7,72,65,334

CHARGES IN ENGLAND:

Passage of Educational Officers on appointment, etc. 381
 Scholarships to enable Indians to pursue their education in England 8,891
 Payment to the Board of Education for services rendered during 1920-21 200
 Deputation Allowances of Officers while studying educational methods in England, etc. 2,566

TOTAL CHARGES IN ENGLAND

TOTAL ENGLAND CONVERTED INTO RS. AT £1=RS. 10

TOTAL CHARGES UNDER EDUCATION

2,20,839

7,75,06,573

(a) Includes Rs. 21,800 on account of Contribution paid to the Educational Syndicate.

(b) Under the special arrangements obtaining in Bengal and the Punjab in regard to the classification of Educational Grants, payments in support of Municipal and Local Schools have been recorded under "Grants-in-aid" instead of under "Government Schools,—General—Contribution to Schools."

(c) The charges hitherto recorded under "Payments by Results" have been transferred to "Grants-in-Aid."

D.—Civil Departments.

- GOVERNMENT OF INDIA, FOR THE YEARS 1930-31

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(a) Exclusive of payments to Roman Catholic Priests and Presbyterian Chaplains attached to Regiments which are treated as Army Expenditure and included in Account No. 57D, page 252

No. 38.—ACCOUNT of RECEIPTS of the MEDICAL DEPARTMENT for the Year ended 31st March 1921.

RECEIPTS.	India, General	North-West Frontier Province	Madras.	Bombay.	Bengal.	United Provinces of Agra & Oudh	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
Medical School and College Fees	...	...	91,818	2,22,002	1,79,609	23,582	65,593	7,224	15,561	2,921	4,992	6,13,302
Hospital Receipts	661	...	68,074	2,16,369	2,08,515	18,757	...	75,584	6,639	...	...	5,94,599
Lunatic Asylum Receipts	...	1	33,079	40,056	9,238	10,084	12,182	52,456	30,157	7,150	1,904	1,96,917
Medicines sold by Civil Surgeons	1,395	96	5	...	568	...	424	...	27,089	188	188	29,953
Contributions	11,220	...	3,79,813	1,92,685	72,806	42,047	...	5,800	4,465	...	1,428	7,10,234
Miscellaneous	34,923	193	20,164	11,178	45,643	13,486	13,835	12,156	1,794	4,366	302	1,57,510
TOTAL RECEIPTS IN INDIA	48,199	230	5,93,553	6,32,290	5,16,109	1,07,956	91,544	1,53,220	85,706	14,625	8,814	23,02,545

RECEIPTS IN ENGLAND :

Secretary of State.

Pensions of Lunatics at the Coton Hill Hospital, Stafford, and at Broadmoor Asylum, appropriated to their maintenance

£
155DITTO CONVERTED INTO R AT £1=R10
TOTAL MEDICAL RECEIPTS .1,556
23,04,101

No. 38A.—ACCOUNT of CHARGES of the MEDICAL DEPARTMENT for the Year ended 31st March 1921.

CHARGES.	India, General	North-West Frontier Province	Madras.	Bombay.	Bengal	United Provinces of Agra & Oudh	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
Medical Establishment	4,37,072	1,45,216	7,12,971	6,30,330	6,96,968	10,44,103	7,13,755	7,23,700	5,67,547	4,31,859	3,18,927	64,22,446
Hospitals and Dispensaries	5,08,764	97,077	26,58,032	22,81,657	19,28,178	6,33,737	9,32,201	12,93,123	6,42,462	5,65,770	2,89,872	1,16,01,473
X-Ray Institute	1,21,579	...	...	...	...	...	...	...	...	...	...	1,21,579
Grants for Medical Purposes	5,19,957	...	20,098	10,837	2,29,988	1,05,571	5,697	26,665	7,100	3,440	12,546	9,41,829
Medical Schools and Colleges	...	...	6,84,715	4,03,629	6,43,400	2,96,495	5,58,283	1,11,416	1,13,821	73,034	49,696	29,34,538
Lunatic Asylum	13,589	...	3,00,549	5,42,096	2,42,703	2,17,985	1,42,616	1,96,859	3,10,284	77,152	69,077	21,13,510
Chemical Examiner's Department	...	...	33,246	60,788	60,968	30,161	9,481	51,543	...	...	...	2,46,090
Refunds	...	...	4,221	16,304	17,112	3,644	24	495	1,924	380	8	44,112
CHARGES IN INDIA	16,60,961	2,42,293	44,14,432	39,46,241	38,19,315	23,31,526	23,62,057	24,03,333	16,43,133	11,51,655	7,40,126	2,47,16,577

CHARGES IN ENGLAND

Cost of the maintenance of Lunatics at the Coton Hill Hospital, Stafford, and at Broadmoor Asylum
Allowances of Officers on deputation and miscellaneous expenditureStores for India
Miscellaneous

Secretary of State.	High Commissioner.	Total.
£	£	£
350	...	350
1,092	...	1,092
1,442	...	1,442
16,953	11,704	28,657
...	2	2
18,395	11,705	30,101

TOTAL CHARGES IN ENGLAND

TOTAL ENGLAND CONVERTED INTO R AT £1=R10
TOTAL MEDICAL CHARGES3,01,003
2,50,16,579

No. 38B.—ACCOUNT of RECEIPTS of the SANITATION DEPARTMENT for the year ended 31st March 1921.

RECEIPTS.	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Sanitation and Vaccination Receipts	5,42,099	107	2,22,677	14,515	14,519	35,422	1,12,713	27,308	23,766	44,309	77,089	11,21,524

No. 38C.—ACCOUNT of CHARGES of the SANITATION DEPARTMENT for the year ended 31st March 1921.

CHARGES.	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
Sanitation and Vaccination Establishment	1,42,347	38,578	3,16,799	4,49,179	6,95,340	2,20,024	1,60,125	2,02,890	2,21,425	1,18,077	1,02,622	26,67,406
Grants for Sanitary Purposes	18,23,626	55,161	15,64,864	10,26,923	4,68,157	10,41,620	4,08,765	5,99,669	49,157	2,11,551	11,093	72,58,123
Expenses in connection with the Bubonic plague, Malaria and Epidemics	54,937	42,156	3,28,279	2,50,248	88,460	2,63,641	2,34,187	1,52,045	53,194	1,37,696	1,81,742	17,91,085
Bacteriological Laboratories and Pasteur Vaccine Institute	3,84,843	...	1,68,711	97,885	11,379	...	33,345	75,838	10,134	...	83,956	8,66,091
Refunds	3,439	...	135	465	12	18	33	49	3,696	24	...	7,871
TOTAL CHARGES IN INDIA	24,09,192	1,35,898	23,78,588	18,24,700	12,58,378	15,28,303	8,36,755	10,31,091	3,41,203	4,07,148	3,79,323	1,25,90,582

D.—Civil Departments.
CHARGES IN ENGLAND:

	Secretary of State. £	High Commissioner. £	Total. £
Contribution to the Tropical Diseases Bureau	500	...	500
Contribution towards the Salary of the British Consular and Medical Delegate at the Alexandria Maritime and Quarantine Board	125	...	125
Grant to the Committee for Plague Investigation in India (Refund)	—935	...	—935
Pay and Expenses of Officers specially employed, Passage of Officers on appointment and Miscellaneous expenditure	1,573	...	1,373
Stores for India	1,063	...	1,063
	98	941	1,039
TOTAL CHARGES IN ENGLAND	1,161	941	2,102

TOTAL ENGLAND CONVERTED INTO ₹ AT £1 = ₹10 21,016

TOTAL SANITATION CHARGES 1,28,11,598

	India, General.	North- West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
IN INDIA.	R	R	R	R	R	R	R	R	R	R	R	R
POLITICAL AGENTS:												
Residents and Political Agents, etc., at Indian and Foreign Courts	17,36,319	2,08,399	56,408	7,18,984	14,077	4,800	2,26,511	2,37,780	44,702	38,963	32,323	38,18,686
Salaries	1,822	58		236			— 14					2,402
Exchange Compensation Allowance												
Establishments and Contingent Charges, etc.	18,73,398	3,72,240	58,809	8,10,783	7,218	6,896	2,18,859	2,59,987	48,076	24,812	35,661	37,11,699
Less—Contribution for Salaries, Estab- lishments, etc.	47,471		2,418	3,74,633					12,222	23,091		4,00,436
WATCH AND WARD TRANS-FRONTIER (NORTH-WEST FRONTIER):—												
Charges for Khyber Rifles		60,093										60,093
Allowances to Tribes		5,14,830					9,791					5,24,624
Chitral Scouts		68,244										68,244
Charges for Levies		7,28,551										7,28,551
Waziristan Militia		5,61,082										5,61,082
Kurram Militia		5,46,823										5,46,823
Mohmand Militia		7,62,561										7,62,561
Inspecting Officer, Frontier Corps		31,135										31,135
Baluchistan Charges:												
Frontier Levies and Maintenance of Communication	10,60,212											10,60,212
Zheb Levy Militia	7,02,053											7,02,053
Mekran Levy Corps	1,68,765											1,68,765
CHARGES ON TIBET FRONTIER	2,69,300						14,646					2,83,946
CHARGES ON ACCOUNT OF DIPLOMATIC AND CONSULAR SERVICES IN PERSIA	20,68,858											20,68,858
CHARGES ON NORTH-EAST FRONTIER								9,68,668			9,10,769	18,79,937
POLITICAL SUBSIDIES:												
Subsidy and contribution to the Khan of Khelat	1,00,000											1,00,000
Muskat subsidy	1,86,400											1,86,400
Bhutan Durbar	1,00,000											1,00,000
Nep. Durbar	10,00,000											10,00,000
Other Subsidies		12,000					10,853					22,853
ENTERTAINMENT OF ENVOYS AND CHIEFS DURBAR PRESENTS AND ALLOWANCES TO VAKILS, ETC.	1,27,042	8,97,416	129	57,078			16,372	5,295	50		9,092	6,13,374
	81,198	14,065		62,321	4,645	3,976	8,651	38,823	6,182		619	2,19,280
REFUGEES AND STATE PRISONERS:												
Yakub Khan, ex-Amir of Afghanistan						98,416						98,416
Ayub Khan							65,158					65,158
Kabul Refugees and State Prisoners	12,931	14,442		10,031		28,041	18,646					84,121
Chitral Prisoners			7,802									7,802
Russian Refugees	866											866
Charges on account of Ex-king of Burma				1,074								1,074
Burmese Refugees and State Prisoners	3,700		6,200					18,137				23,097
Other Refugees and State Prisoners	704		7,508	359	11,117	37,780	48,634			4,219	1,895	1,07,216
SPECIAL POLITICAL EXPENDITURE:												
Miscellaneous	54,38,446											54,38,446
CHARGES FOR ORGANISING IMPERIAL SERVICE TROOPS	4,56,026											4,56,026
CHARGES FOR LIGHTING AND BUOYING OF THE PERSIAN GULF	2,03,280											

No. 40.—ACCOUNT of RECEIPTS under AGRICULTURE for the Year ended 31st March 1921.

	India, General.	North- West Frontier Province	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Agriculture Receipts including receipts on account of Experimental Cultivation.	52,498	8,184	3,66,014	2,45,561	1,36,308	2,59,490	4,39,590	20,810	60,437	2,01,631	17,789	18,08,312
Veterinary Receipts	4,60,325	8	24,459	12,573	48,928	8,508	2,27,540	892	660	2,710	1,688	7,96,689
TOTAL AGRICULTURE.	5,21,723	8,190	3,90,473	2,58,134	1,85,236	2,67,998	6,67,180	21,202	61,097	2,04,341	19,477	26,05,001

No. 40A.—ACCOUNT of CHARGES under AGRICULTURE for the Year ended 31st March 1921.

	India, General.	North- West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Agriculture	13,45,770	57,123	13,82,923	16,17,266	10,84,440	19,08,193	14,55,333	4,15,347	4,38,694	8,83,204	2,03,641	1,07,86,144
Veterinary Charges	7,08,513	39,467	3,47,796	4,24,322	3,11,676	2,59,359	8,90,088	3,13,260	1,06,054	2,67,620	80,064	37,48,718
Registrar of Co-operative Credit Societies	25,895	...	4,61,300	3,20,526	4,04,823	1,61,014	2,59,361	3,45,153	1,29,651	1,38,921	51,407	22,97,551
Refunds	...	...	2,208	...	63	223	2,329	...	476	862	...	5,660
TOTAL	20,80,178	96,590	21,94,236	23,62,114	18,00,502	23,24,289	26,06,310	10,73,760	6,74,876	12,90,107	8,35,112	1,68,88,073

CHARGES IN ENGLAND:

Pay and Expenses of Officers specially employed, passage of Officers on appointment, and miscellaneous expenditure

Stores for India

TOTAL CHARGES IN ENGLAND

Secretary of State.	High Commissioner.	TOTAL.
£	£	£
5,815	...	5,815
191	340	531
5,506	340	5,846

TOTAL ENGLAND CONVERTED INTO RS. AT £ 1=RS. 10

58,486

TOTAL CHARGES UNDER AGRICULTURE

1,68,86,539

No. 40B.—ACCOUNT of Receipts under SCIENTIFIC and MISCELLANEOUS DEPARTMENTS for the year ended 31st March 1921.

	India, General.	North- West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Diachona Plantation Receipts	...	...	13,15,439	...	7,93,463	...	...	...	...	...	...	21,08,902
Zoological Survey	718	...	...	...	...	...	...	...	...	...	...	718
Examination Fees	2,936	...	2,48,115	16,914	2,107	189	1,562	5	10	1,370	...	2,72,208
Emigration Fees	...	...	117	12	2,312	...	...	...	...	...	18,608	21,049
Steam Boiler Inspection Fees	...	...	44,405	66,156	...	5,111	24,054	...	...	25,142	...	1,64,868
Sale of Stores and Materials	2,08,746	...	...	...	...	...	...	...	...	...	...	2,08,746
Receipts from Industrial Operations	24,110	...	6,01,795	...	7,080	...	5,115	...	...	18,038	...	6,56,138
Civil Aviation	784	...	...	...	...	...	...	...	...	...	...	784
Miscellaneous	2,68,388	62	40,057	1,22,396	2,06,714	28,780	12,731	21,189	1,86,662	2,464	5,629	8,95,067
TOTAL RECEIPTS IN INDIA	5,05,675	62	22,49,928	2,04,478	10,11,676	34,080	43,462	21,194	1,86,672	47,009	24,237	48,28,478

RECEIPTS IN ENGLAND:

Secretary of State.

Sale proceeds of books, maps, etc.

DITTO CONVERTED INTO RS. AT £ 1=RS. 10

£

2,200

22,000

TOTAL RECEIPTS UNDER SCIENTIFIC, ETC., DEPARTMENTS

43,50,478

D.—Civil Departments.

No. 40C.—ACCOUNT of CHARGES under SCIENTIFIC and MISCELLANEOUS DEPARTMENTS for the Year ended 31st March 1921.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Scientific.</i>												
Survey of India (as per details in Account No. 40D., page 107)	83,18,383	...	...	...	...	...	...	...	...	...	...	83,18,383
Botanical Survey	81,673	...	...	...	...	...	...	...	...	...	...	81,673
Geological Survey												
Superintending Officers . . . 2,56,821												
Establishment . . . 45,670												
General Charges (including Library, Museum, etc) . . . 72,151	3,74,642	...	...	...	...	...	...	...	...	...	...	3,74,642
Meteorological Department .	5,83,308	...	...	...	...	...	...	...	...	...	...	5,83,308
Archaeological Department .	4,46,876	...	51,999	...	...	...	...	28,640	179	...	...	5,27,674
Central Museum . . . 49,499	...	...	...	...	...	...	...	...	...	...	...	49,499
Imperial Institute . . .	...	...	...	...	...	...	...	...	...	...	107	107
Donations to Scientific Societies . . . 6,017	...	...	3,124	11,370	19,340	4,000	...	...	14,900	...	14,000	72,751
Ethnographical Survey . . .	...	...	...	1,409	...	...	...	...	...	...	10,001	11,410
Board of Scientific Advice . . . 3,034	...	...	...	...	...	...	...	...	...	...	...	3,034
Provincial Museums . . . 16,459	3,981	49,833	20,021	...	27,703	14,776	1,083	15,365	12,020	...	...	1,01,241
Exploration of Petroleum, Coal and Minerals . . . 4,231	...	...	...	...	...	...	...	...	...	...	...	4,231
Zoological Survey . . . 1,21,965	...	...	...	...	...	...	...	...	...	...	...	1,21,965
Hydro-Electric Survey . . . 64,106	...	39,861	1,39,537	...	58,790	12,813	93,181	16,112	51,861	69,427	...	5,45,188
Civil Aviation . . . 3,10,166	...	6,150	...	...	...	...	2	1,942	...	...	16,090	3,34,350
<i>Labour and Emigration.</i>												
Emigration . . . 48,943	...	12,808	...	35,552	...	...	...	7,792	2,615	325	59,686	1,67,719
Inspector of Factories . . . 102	...	40,448	64,185	72,964	17,360	14,020	24,613	807	...	...	18	2,34,016
<i>Statistics.</i>												
Bureau of Commercial Intelligence . . . 2,67,157	...	...	...	...	...	...	...	...	...	...	...	2,67,157
Census . . . 1,89,984	21,023	92,473	53,874	59,562	74,485	62,033	50,159	55,977	34,364	30,956	...	7,25,490
Gazetteer and Statistical Memoirs . . .	...	...	...	...	...	125	...	...	...	...	...	125
Provincial Statistics . . . 5,290	8,929	38,675	54,068	43,066	43,186	15,428	61,094	19,707	25,785	18,090	...	3,18,318
<i>Miscellaneous.</i>												
Development of Industries . . . 28,816	...	14,16,418	2,76,754	4,96,779	1,55,242	1,95,437	68,726	83,996	2,30,660	34,808	...	29,77,698
Metallurgical Inspector . . . 58,343	...	...	...	...	...	...	...	...	...	...	...	58,343
Controller of Patents and Designs . . . 55,546	...	...	...	...	...	...	...	...	...	...	...	55,546
Cinchona Plantations . . .	...	3,15,818	...	3,05,117	...	...	...	...	...	...	...	6,20,930
Inspector of Mines . . . 1,70,231	...	...	...	123	...	...	...	...	...	...	...	1,70,354
Imperial Library . . . 55,454	...	...	...	...	...	...	...	...	...	...	...	55,454
Preservation and Translation of Ancient Manuscripts . . . 2,033	...	...	...	6,200	2,800	...	...	...	...	...	...	11,033
Examinations . . . 64,940	...	2,05,381	9,386	1,753	975	6,208	1,122	1,151	...	1,500	...	2,92,416
Inspector of Explosives . . . 87,429	...	...	...	...	...	...	...	...	...	...	...	87,429
Acetone Factory . . . 5,33,824	...	...	...	...	...	...	...	...	...	...	...	5,33,824
Steam Boiler Inspection Establishment . . .	...	60,144	1,06,931	...	126	21,200	...	...	34,544	...	...	2,22,945
Actuary to the Government of India . . . 81,494	...	...	...	...	...	...	...	...	...	...	...	81,494
Registrar of Joint Stock Companies . . . 1,948	...	15,153	33,717	29,353	10,863	80,454	...	235	...	...	...	1,77,723
Indian War Memorial . . . 10,306	...	...	...	...	...	...	...	...	...	...	...	10,306
Miscellaneous . . . 3,76,683	60	23,797	1,18,612	74,131	81,302	82,805	2,410	12,928	4,991	...	...	6,77,719
Refunds . . . 13,497	...	2,358	1,143	1,091	...	...	...	3,049	711	...	2	23,180
TOTAL CHARGES IN INDIA	73,77,359	34,593	23,74,483	8,91,007	11,45,031	4,27,734	4,61,788	3,25,762	2,26,521	3,94,761	2,49,683	1,89,08,672

Carried over . . . 1,89,08,672

No. 40C.—ACCOUNT of CHARGES under SCIENTIFIC and MISCELLANEOUS DEPARTMENT,
for the Year ended 31st March 1921—*concl'd.*

	Brought forward		R
			1,39,08,872
	Secretary of State.	High Commissioner.	Total.
CHARGES IN ENGLAND :			
Objects of a literary, scientific, or antiquarian character	£ 3,193	£ ...	£ 3,193
Expenses attending the preparation of "Fauna Indica"	1,053	...	1,053
Expenses in connection with the Indian Section of the Imperial Institute	1,400	..	1 400
Contribution to the Imperial Mineral Resources Bureau	2,000	..	2,000
Expenses in connection with the publication of Dr. Stein's "Serindia"	2,000	...	2,000
Contingent expenses of the India Museum Collection at Kew	647	...	647
Preparation of Tide Tables for Indian Ports	1,506	..	1,506
Pay and expenses of Officers and others specially employed, passage of Officers on appointment to various Departments, and miscellaneous expenditure	3,559	...	3,559
	15,358	...	15,358
Stores for India	40,854	48,761	89,615
TOTAL CHARGES IN ENGLAND	56,212	48,761	1,04,973
TOTAL ENGLAND CONVERTED INTO RS. AT £1 = RS. 10.			10,49,730
TOTAL CHARGES UNDER SCIENTIFIC AND MISCELLANEOUS DEPARTMENTS			1,49,58,402

No. 40D.—DETAILED ACCOUNT of CHARGES under SURVEY of INDIA.

INDIA, GENERAL.		R
<i>Scientific.</i>		
SURVEY OF INDIA :		
Controlling and Administrative Staff		1,71,721
Head-Quarters Offices :		
Office Establishment, Correspondence and Drawing Branch		3,25,681
Lithographic and Photographic Establishments		2,84,971
Engraving Establishment		65,392
Trigonometrical Office Establishment		2,98,094
Bengal Drawing Office		18,238
Bihar and Orissa Drawing Office Establishment		11,365
Mathematical Instrument Factory (including cost of Instruments purchased in India)		3,64,234
Simla Drawing Office Establishment		84,186
Payments made in England by means of rupee drafts		1,793
Survey Parties :		
Charges of Working Parties		31,39,505
Miscellaneous Charges		1,05,350
		48,70,530
Deduct— Transferred to Land Revenue, Revenue Survey, Account No. 15A, page 38	2,76,739	
" " to Minor Works and Navigation—Works for which neither Capital nor Revenue Accounts are kept, <i>vide</i> note (p) on page 191	2,08,668	
" " for cost of Instruments and Maps supplied to other Public Departments	10,47,236	
" Recovery for Survey Works	19,504	
		15,52,147
TOTAL CHARGES UNDER SURVEY OF INDIA AS IN ACCOUNT No. 40C		33,18,383

D.—Civil Departments.

GOVERNMENT OF INDIA.
FINANCE AND REVENUE ACCOUNTS,
1920-21.

Section E.—Miscellaneous.

Revenue, Rs. 12,35,10,461 Expenditure, Rs. 12,74,97,667.

MAJOR HEAD.	No. of Account.	DETAIL OF ACCOUNTS.	Page.	AMOUNT OF EACH ACCOUNT.		
				Detail.	MAJOR HEAD TOTAL.	
					Revenue.	Expenditure.
				Rs.	Rs.	Rs.
Territorial and Political Pensions	41	Expenditure	118	...	...	28,41,090
Civil Furlough	42	Expenditure	118	...	...	1,04,90,585
Superannuations	43	Receipts	119	...	85,53,235	
"	43A	Expenditure	121	...	...	4,69,04,501
Stationery and Printing	44	Receipts	122	...	21,40,278	
"	44A	Expenditure	122	...	...	2,09,87,182
"	44B	Details of Charges under Printing Establishments	123	82,22,941	...	...
"	44C	Statement showing the value of Stationery Stores supplied to the various Departments	124	52,57,120	...	...
"	44D	Statement showing the value of Printing Work, etc., supplied to the various Departments	125	1,38,44,637		
Exchange	45	Expenditure	126	...	...	3,23,39,526
Miscellaneous	46	Receipts	127		11,78,16,948	
"	46A	Expenditure	129			1,39,64,783
TOTAL					12,35,10,461	12,74,97,667

E.—Miscellaneous.

**No. 41.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS for the Year ended
31st March 1921.**

INDIA, GENERAL.		Rs.	Rs.	Rs.
TERRITORIAL AND POLITICAL PENSIONS.				
Angria Family.				
<i>Exceeding Rs. 5,000 per annum :</i>				
Family of Sardar Monoji Rao Angria of Alibagh (Indore)	.	.	7,200	
Banda Family.				
<i>Not exceeding Rs. 5,000 per annum</i>				
	.	.	7,650	
Banpur Family.				
<i>Not exceeding Rs. 5,000 per annum :</i>				
Pahar Singh	.	.	2,353	
Jeltpur Family.				
<i>Not exceeding Rs. 5,000 per annum :</i>				
Dependants of Maharajah Anupgir	.	.	2,000	
Kharun Chiefs.				
<i>Exceeding Rs. 5,000 per annum :</i>				
Sardar Habibulla Khan, son and successor of Sardar Yakub Khan (Quetta)	.	.	6,582	
Afghan Refugee.				
<i>Not exceeding Rs. 5,000 per annum :</i>				
Sardar Haidar Quli Khan	.	.	3,356	
Other Pensions.				
<i>Not exceeding Rs. 5,000 per annum :</i>				
Delhi Family	.	.	13,609	
Kohtak Family	.	.	116	
Bolia Family	.	.	2,455	
Jhansi Family	.	.	1,200	
Family of the late Pindari Chiefs	.	.	165	
Carnatic Stipendiaries	.	.	5,283	
Family of Rao Knosal Sing of Hirapur	.	.	2,910	
Kurnool Family	.	.	845	
Nagpur Pensions	.	.	300	
Masulipatam Family	.	.	318	
Mahratta Salianadars	.	.	24,977	
Mohipatram Family	.	.	2,312	
Miscellaneous	.	.	48,803	
Family of Sardar Mohammed Hosain Khan	.	.	6,897	
Compensation on account of Depreciation of Krans.	.	.	1,997	
			1,11,687	
CHARITABLE ALLOWANCES.			1,40,828	
<i>Not exceeding Rs. 5,000 per annum :</i>				
Delhi Royal Family	.	.	25,691	
Family of Nawab of Jhagur	.	.	157	
Bundelkhand Gosain Family	.	.	17,218	
Toria Kalpahar Family	.	.	194	
Allowances for the maintenance of religious establishments in				
Coorg	.	.	18,961	
Miscellaneous	.	.	2,583	
			59,804	
TOTAL INDIA, GENERAL				2,00,632
Carried over				2,00,632

**No. 41.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS for the Year ended
31st March 1921—contd.**

	Rs.	Rs.	Rs.
	Brought forward		2,00,632
NORTH-WEST FRONTIER PROVINCE.			
TERRITORIAL AND POLITICAL PENSIONS.			
Other Pensions.			
<i>Exceeding Rs. 5,000 per annum :</i>			
Ghulam Kasim Khan (Nawab of Tonk)	5,000		
Md. Akram Khan (Nawab of Amb)	6,667		
	11,667		
<i>Not exceeding Rs. 5,000 per annum</i>	31,498	43,165	
CHARITABLE ALLOWANCES.			
<i>Not exceeding Rs. 5,000 per annum</i>		5,417	
TOTAL NORTH-WEST FRONTIER PROVINCE			48,582
MADRAS.			
TERRITORIAL AND POLITICAL PENSIONS.			
Carnatic Stipends.			
<i>Exceeding Rs. 5,000 per annum :</i>			
Rauf Ahmad Khan Bahadur	5,400		
Prince Sir Ghulam Mohammad Ali, Khan Bahadur, K.C.I.E., Prince of Arcot	71,000		
	76,400		
<i>Not exceeding Rs. 5,000 per annum</i>	1,17,668		
Miscellaneous Payments	11,681	2,05,749	
Tanjore Pensions.			
<i>Exceeding Rs. 5,000 per annum :</i>			
Sivaji Rao Sahib	9,600		
<i>Not exceeding Rs. 5,000 per annum</i>	20,644	30,244	
Masulipatam Pensions.			
<i>Not exceeding Rs. 5,000 per annum</i>		10,444	
Kurnool Pensions.			
<i>Not exceeding Rs. 5,000 per annum</i>		6,898	
Bellary Pensions.			
<i>Exceeding Rs. 5,000 per annum :</i>			
Rani Kuppamma Sahiba of Anagundi		6,000	
Other Pensions.			
<i>Not exceeding Rs. 5,000 per annum :</i>			
Palkonda Pensions	5,400		
Mysore Pensions	5,595		
Gunsur Pensions	762		
Golconda Pensions	1,200	12,957	
Commutation of Pensions		2,968	
CHARITABLE ALLOWANCES.			
<i>Not exceeding Rs. 5,000 per annum</i>		2,75,260	
		142	
TOTAL MADRAS			2,75,402
Carried over			5,24,616

E. Miscellaneous.

**No. 41. — ACCOUNT of TERRITORIAL and POLITICAL PENSIONS for the Year ended
31st March 1921—contd.**

	Rs. Brought forward	Rs.	Rs. 5,24,616
BOMBAY.			
TERRITORIAL AND POLITICAL PENSIONS.			
Surat Nawab's Family.			
<i>Exceeding Rs. 5,000 per annum :</i>			
Sardar Mir Muzaffer Hosein Khan, head of the branch of the family of Rahimut-ul-Nissa Begum	30,889		
Mir Masud Alam Khan, head of the branch of the family of Ziaul Nissa Ladli Begam	30,889		
	61,778		
<i>Not exceeding Rs. 5,000 per annum</i>	151		
		61,929	
Najmuddin Khan's Family.			
<i>Exceeding Rs. 5,000 per annum :</i>			
Mir Sadrudin Khan Walad Ajimuddin Khan		3,057	
Yemen Stipendiaries.			
<i>Exceeding Rs. 5,000 per annum :</i>			
Sultan Abdul Karim bin Fadal Ali	36,102		
Amir Nasu Sharif	3,500		
	39,602		
<i>Not exceeding Rs. 5,000 per annum</i>	16,163		
		55,765	
Satara Pensions.			
<i>Exceeding Rs. 5,000 per annum :</i>			
Pratapsing alias Bhausaheb Bhonsle	30,000		
<i>Not exceeding Rs. 5,000 per annum</i>	4,050		
		34,050	
Angria Family Pensions.			
<i>Not exceeding Rs. 5,000 per annum</i>		1,057	
Pensions granted on the conquest of Sind.			
<i>Exceeding Rs. 5,000 per annum :</i>			
Mir Fatch Khan, Wallad Shair Mahomed Khan Talpur	24,000		
Mir Abdul Hosein Khan	14,400		
His Highness Mir Nur Mahomed Khan Talpur	36,000		
Mir Fatehali Khan Wallad Mir Ali Hosein Khan	9,600		
Mir Gulam Murtaza Khan, Wallad Mia Shah Mohomed Khan	5,500		
Mir Sohrab Khan, Wallad Mir Rustam Khan	15,600		
Mir Mahrab Khan	12,000		
	1,17,100		
<i>Not exceeding Rs. 5,000 per annum</i>	65,022		
		1,82,122	
Shahgazi Family Pensions			
<i>Not exceeding Rs. 5,000 per annum</i>		175	
Carried over			
		3,38,155	5,24,616

**No. 41.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS for the Year ended
31st March 1921—contd.**

	Rs.	Rs.	Rs.
Brought forward		3,88,155	5,24,616
BOMBAY—contd.			
Miscellaneous.			
<i>Exceeding Rs. 5,000 per annum:</i>			
Shambu Sing Amarsing	7,195		
Mir Allahbakshkhan Urf Gulam Hyderkhan walad Mir Sberkhan	6,000		
Shermia Bapu Mia	6,000		
His Highness Aga Sultan Mahomed Shah	15,000		
	34,195		
<i>Not exceeding Rs. 5,000 per annum</i>	16,888	51,083	
Other Pensions.			
<i>Not exceeding Rs. 5,000 per annum:</i>			
Nagpore Family	513		
Peshwa Pensions	1,275		
Family of the late Nawab of Broach	4,000		
Heads of Tribes at Aden	17,106		
Kirparam's Family	3,660		
Peint Pensions	1,650		
Thoke Family	5,338		
Tanjore Family	1,648		
Family of the Nawab of Rednur	150		
Sumant Family	1,234		
Dhamdhare Family	203		
Naikara Family	176		
Family of Sher Khan Dinamia	180		
Nagar Parkar Rana Family	66		
Ondh Royal Family	42		
Savunur Diwan's Family	281		
Berar Pensions	3,578		
Bhosle family	75	41,295	
CHARITABLE ALLOWANCES.			
		4,30,478	
Miscellaneous expenses of Mirs and other political stipendiaries		767	
TOTAL BOMBAY			4,81,240
BENGAL.			
TERRITORIAL AND POLITICAL PENSIONS.			
Nizamut Family.			
<i>Exceeding Rs. 5,000 per annum:</i>			
Nawab Asif Kader Syed Wasif Ali Mirja Bahadur, Nawab of Murshidabad (including the grants for repairs)	2,30,000		
Asman Kudr Syed Asad Ali Mirza	15,000		
Syed Mozuffer Ali	839		
Syed Nazir Ali Mirza Falak Kudr	10,000		
Syed Mahomed Fyezolly Khan and others	25,272		
Syed Abul Hossein alias Sultan Saheb	15,500		
	2,96,611		
<i>Not exceeding Rs. 5,000 per annum</i>	1,30,285	4,26,896	
Carried over			4,26,896
			9,55,850

E.—Miscellaneous.

**No. 41.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS for the Year ended
31st March 1921—contd.**

	Rs.	Rs.	Rs.
	Brought forward	4,26,896	9,55,856
BENGAL—contd.			
Oudh Family.			
<i>Exceeding Rs. 5,000 per annum :</i>			
Mohamed Baber Mirza Bahadur	6,000		
Mohamed Abul Ali Mirza Daroga Bahadur	6,000		
Mahomed Reza Ali Bahadoor	6,000		
Mahomed Askadi Buland Jah Bahadur	6,000		
Mahomed Akram Hossein Afsodal Moolook	5,500		
	29,500		
<i>Not exceeding Rs. 5,000 per annum</i>	1,18,496		
		1,42,996	
Chitpore Family.			
<i>Not exceeding Rs. 5,000 per annum</i>		2,460	
Mysore Family.			
<i>Not exceeding Rs. 5,000 per annum</i>	...	22,346	
Other Pensions.			
<i>Not exceeding Rs. 5,000 per annum :</i>			
Rajmehal Family	7,269		
Purneah Family	2,696		
Bissenpore Raj Family	1,329		
Family of Moulana Mohamed Asiff	68		
Others	8,094	19,447	
TOTAL BENGAL			6,14,145
UNITED PROVINCES OF AGRA AND OUDH.			
TERRITORIAL AND POLITICAL PENSIONS.			
Ex-Royal Family of Oudh.			
<i>Exceeding Rs. 5,000 per annum :</i>			
Badshah Bahu Begum	8,000		
<i>Not exceeding Rs. 5,000 per annum</i>	98,720		
		1,07,720	
Ex-Royal Family of Delhi.			
<i>Not exceeding Rs. 5,000 per annum</i>		41,249	
Maharajah of Benares.			
<i>Exceeding Rs. 5,000 per annum :</i>			
Maharaja Prabhu Narain Singh Bahadur		1,00,000	
Carried over			2,48,969
			15,70,001

**No. 41.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS for the Year ended
31st March 1921—contd.**

	Rs.	Rs.	Rs.
Brought forward		2,48,969	15,70,001
UNITED PROVINCES OF AGRA AND OUDH—contd.			
Other Pensions.			
<i>Exceeding Rs. 5,000 per annum :</i>			
Syed Ahmad Shah of Meerut	13,000		
Afroz-un-Nissa Begum, Lucknow	8,400		
Syed Dost Muhammad Khan, Bulandshahr	9,600		
Rani Ramanand Kuar, Benares	7,000		
Limbin Mintha, Allahabad	10,738		
Shahzada Basdeo Singh	4,497		
	53,235		
<i>Not exceeding Rs. 5,000 per annum</i>	21,729	74,964	
Miscellaneous.			
<i>Not exceeding Rs. 5,000 per annum :</i>			
Family of Tafazzul Hosain Khan	18,291		
" ex-Nawab of Farukabad	6,613		
" late ex-Raja of Coorg	3,189		
" late Nawab of Jhajjar	11,695		
" late Raja of Jhansi	600		
" late Rahmut-ulla Khan of Bareilly	2,191		
" Shah Jalil and Shah Sultan of Bareilly	2,238		
" Sultan Mohammad Mirzah Shafi, Prince of Persia	642		
" Nawab Suja-ud-daula	475		
" late ex-Nawab of Banda	210		
" Khair-andesh Khan of Bareilly	733		
" late Nawab Kasim Ali Khan of Benares	537		
" late Husain Ali Khan	154		
" Moulvi-Zia-Ulla Khan of Bareilly	2,787		
Moradabad Minbadars	2,528		
Commutations of Pensions	7,573		
Nizammat Family	2,996		
		63,462	
Bahu Begum's Zamanat Wasika.			
<i>Exceeding Rs. 5,000 per annum :</i>			
Baker Ali Khan	6,194		
<i>Not exceeding Rs. 5,000 per annum.</i>	89,098	95,292	
Bahu Begum's Amanat Wasika.			
<i>Not exceeding Rs. 5,000 per annum.</i>		1,82,014	
CHARITABLE ALLOWANCES.			
		6,64,701	
<i>Exceeding Rs. 5,000 per annum :</i>			
Khadims of Dargah of Fatehpur Sikri	8,053		
Ranbir Singh (Family of Raja Lal Sing)	11,000		
	19,053		
<i>Not exceeding Rs. 5,000 per annum :</i>			
Family of Raja Lal Sing	3,850		
Punjab State Pensioners	2,400		
Jalaun Pensioners	2,960		
Family of late Raja Himmat Bahadur	648		
Miscellaneous	18,027		
	27,885	46,938	
TOTAL UNITED PROVINCES OF AGRA AND OUDH			7,11,689
Carried over			22,81,640

E—Miscellaneous.

**No. 41.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS for the Year ended
31st March 1921—contd.**

	Rs.	Rs.	Rs.
Brought forward			22,81,640
PUNJAR.			
TERRITORIAL AND POLITICAL PENSIONS.			
<i>Exceeding Rs. 5,000 per annum :</i>			
Mohamed Akbar Khan	18,915		
Tika Gagan Singh	7,854		
	21,769		
<i>Not exceeding Rs. 5,000 per annum :</i>			
Family of the ex-King of Kabul (Shahzaman Khan)	8,157		
Lahore Royal Family	1,397		
Family of the Nawab Surfraz Khan of Multan	2,795		
" of a Jagirdar in Rohtak	731		
Miscellaneous	16,045		
	29,125		
CHARITABLE ALLOWANCES.			
<i>Not exceeding Rs. 5,000 per annum :</i>			
Family of ex-King of Kabul (Shahzaman Khan)	1,145		
Miscellaneous	11,965		
Disbanded soldiers of the late Sikh Government and their families	763		
Family of the Nawab of Jhajjar	1,990		
Miscellaneous	708		
		50,894	
			16,571
TOTAL PUNJAR			67,465
BURMA.			
CHARITABLE ALLOWANCES.			
<i>Exceeding Rs. 5,000 per annum :</i>			
Ex-King Theebaw's Family		43,700	
<i>Not exceeding Rs. 5,000 per annum :</i>			
Members of the ex-Royal Family of Burma		1,01,171	
Shan and other Chiefs		600	
Officials of the late Burmese Government		6,663	
Delhi Family		10,108	
Refugee Princes		1,530	
Talifoo Refugee Princes		300	
TOTAL BURMA			1,64,472
BIHAR AND ORISSA.			
TERRITORIAL AND POLITICAL PENSIONS.			
Nizamut Family.			
<i>Not exceeding Rs. 5,000 per annum</i>		9,063	
Oudh Family.			
<i>Not exceeding Rs. 5,000 per annum</i>		1,072	
Carried over			10,135
			25,18,577

**No. 41.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS for the Year ended
31st March 1921—contd.**

	Rs.	Rs.	Rs.
Brought forward		10,135	25,13,577
BIHAR AND ORISSA—contd.			
Maharajah Shitub Roy's Family.			
<i>Not exceeding Rs. 5,000 per annum</i>		337	
Khurda Raja.			
<i>Exceeding Rs. 5,000 per annum :—</i>			
Raja Mukanda Deb		21,333	
Mysore Family.			
<i>Not exceeding Rs. 5,000 per annum</i>		255	
Other Pensions.			
<i>Not exceeding Rs. 5,000 per annum :</i>			
Goomesur Raj Family	1,440		
Nawab Mooneoodowlla's Family	1,847		
Porahat Raj Family	91		
Angul Pensioner	264		
Miscellaneous	4,226	7,868	
		39,958	
CHARITABLE ALLOWANCES.			
<i>Exceeding Rs. 5,000 per annum :</i>			
Unno-Chuttur charges paid in Cuttack and Balasore		6,125	
TOTAL BIHAR AND ORISSA			46,083
CENTRAL PROVINCES AND BERAR.			
TERRITORIAL AND POLITICAL PENSIONS.			
Nagpur Burhanshah Family.			
<i>Exceeding Rs. 5,000 per annum :</i>			
Raja Azam Shah		50,000	
Bhonsla Family.			
<i>Exceeding Rs. 5,000 per annum :</i>			
Luxman Rao	12,000		
Raja Raghojee Rao (Janojee Family)	60,000		
	72,000		
<i>Not exceeding Rs. 5,000 per annum</i>	7,800	79,800	
Relatives of the Bhonsla Family.			
<i>Not exceeding Rs. 5,000 per annum</i>		9,823	
Servants and Dependants of the Bhonsla Family.			
<i>Not exceeding Rs. 5,000 per annum</i>		10,582	
Ladies of the Zenana of the Bhonsla Family.			
<i>Not exceeding Rs. 5,000 per annum</i>		240	
Carried over		1,50,445	25,59,660

E.—Miscellaneous.

**No. 41.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS for the Year ended
31st March 1921—concl'd.**

	Rs. Brought forward	Rs. 1,50,445	Rs. 25,59,660
CENTRAL PROVINCES AND BERAR—cont'd.			
Other Pensions.			
<i>Exceeding Rs. 5,000 per annum :</i>			
Goud Raja of Chanda	6,000		
<i>Not exceeding Rs. 5,000 per annum :</i>			
Bijragogari Family	2,806		
Pensions from the 2½ lakhs Fund of Saugor	247		
Gwalior Pensions—Annual Grants from Dowlut Rao, Scindia	3,374		
Mahratta Saliandars	2,877		
Tanjore Raj Pension	44		
	8,848	14,848	
		1,65,293	
CHARITABLE ALLOWANCES.			
<i>Not exceeding Rs. 5,000 per annum</i>		1,921	
			1,67,214
TOTAL CENTRAL PROVINCES AND BERAR			
ASSAM.			
TERRITORIAL AND POLITICAL PENSIONS.			
Other Pensions.			
<i>Not exceeding Rs. 5,000 per annum :</i>			
Bar Senapati's Family	1,026		
Other Pensioners	5,984		
		7,010	
CHARITABLE ALLOWANCES.			
<i>Not exceeding Rs. 5,000 per annum</i>		180	
			7,190
TOTAL ASSAM			
TOTAL IN INDIA			27,84,064
CHARGES IN ENGLAND :		£	
<i>Secretary of State :</i>			
Members of the Family of the late Maharajah Duleep Singh		9,771	
Members of the Bengal Nizamut Family		982	
TOTAL CHARGES IN ENGLAND		10,703	
DITTO CONVERTED INTO Rs. AT £1 = Rs. 10			
TOTAL TERRITORIAL AND POLITICAL PENSIONS			28,41,090

**No. 42.—ACCOUNT of CIVIL FURLOUGH and ABSENTEE ALLOWANCES for the Year
ended 31st March 1921.**

IN INDIA :	Rs.	
India, General	2,92,656	
Madras	29,231	
Bombay	52,575	
Bengal	74	
United Provinces	193	
Punjab	3,742	
Bihar and Orissa	7,848	
Assam	908	
	TOTAL IN INDIA	Rs. 3,87,227
CHARGES IN ENGLAND :		
<i>Secretary of State :</i>	£	
Indian Civil Service	385,231	
Other Civil Services in India	402,888	
Military Officers in Civil employ	205,283	
Bengal Pilot Service	14,134	
TOTAL CHARGES IN ENGLAND.	1,007,536	
TOTAL ENGLAND CONVERTED INTO Rs. AT £1 = Rs. 10	Rs.	1,00,75,358
TOTAL CIVIL FURLOUGH AND ABSENTEE ALLOWANCES		1,04,60,655

No. 48.—ACCOUNT of RECEIPTS in aid of SUPERANNUATION, RETIRED, and COMPASSIONATE ALLOWANCES for the Year ended 31st March 1921.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
INDIA.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Subscriptions to the Military Fund	...	...	927	3	...	...	723	...	...	...	...	1,053
Subscriptions to the Military Orphan Fund	80	...	...	...	80,088	...	298	...	...	...	...	80,441
Subscriptions under the Indian Civil Service Family Pension Regulations	1,14,681	10,804	88,628	1,12,500	98,139	1,06,160	78,430	14,338	42,382	38,893	23,470	7,80,495
Subscriptions to the Bengal Civil Fund	219	...	...	...	...	1,971	...	...	...	...	...	2,190
Subscriptions to the Bombay Civil Fund	616	...	...	765	...	...	...	...	...	...	...	1,381
Subscriptions to the Madras Civil Fund	1,496	...	...	...	...	...	...	...	...	...	...	1,496
Contributions for Pensions and Gratuities	5,57,352	18,220	1,74,843	7,66,922	42,139	1,63,467	98,150	22,020	48,270	3,61,372	14,721	22,62,491
Deductions for Pilot Service Pension Fund	...	...	...	...	18,446	...	...	...	...	...	...	18,446
Miscellaneous	...	...	...	...	...	250	...	329	455	...	...	1,084
TOTAL RECEIPTS IN INDIA	6,74,874	24,090	2,68,798	8,80,250	2,33,807	2,71,848	1,77,610	86,687	91,107	4,00,205	40,191	31,44,027

	Secretary of State.	High Commissioner.	TOTAL.
RECEIPTS IN ENGLAND:	£	£	£
Widows' Funds of the Home Establishment of the East India Company: Sale of 2½ per cent. Consolidated stock under Act 60 Vict., Ch. II, Dividends, etc.	6,121	...	6,121
Subscriptions in respect of the India Office Provident Fund	1,018	36	1,054
Contributions, due before 31st March 1919, towards Annuities of Members of the Indian Civil Service	81	...	81
Subscriptions in respect of the Indian Civil, Military, and Medical Funds, and the Indian Navy Fund:			
Bengal Civil Fund			179
Bombay Civil Fund:			509
Bengal Military Orphan Society			2,924
Bengal Military Fund			3,797
Madras Military Fund			1,494
Bombay Military Fund			1,470
Madras Medical Fund			7
Indian Navy Fund			50
	10,430	...	10,430
Contribution towards leave allowances and pensions of Civil Officers lent for Imperial Service	681	...	681
Subscriptions towards Indian Civil Service Family Pensions	21,979	180	22,116
Family Subscriptions of non-European Members of the Indian Civil Service	588	...	588
TOTAL RECEIPTS IN ENGLAND	40,748	172	40,920

TOTAL ENGLAND CONVERTED INTO Rs. at £1=Rs. 10	4,09,208
TOTAL RECEIPTS IN AID OF SUPERANNUATION, ETC., ALLOWANCES	86,53,235

[illegible]

43A.—ACCOUNT of SUPERANNUATION, RETIRED, and COMPASSIONATE ALLOWANCES paid during the Year ended 31st March 1921—contd.

Brought forward			Rs.
	Secretary of State.	High Commissioner.	TOTAL.
	£	£	£
CHARGES IN ENGLAND:			
Pensions for Distinguished and Meritorious Services	2,442	...	2,442
Pensions, etc., on retirement of Officers of the following classes :—			
India Office :			
Superannuation	83,694		
Compensation (on reduction of staff)	2,315		
Compassionate and Injury	1,502		
Additional Gratuities under the Superannuation Act, 1909	9,401		
	46,912	...	46,912
Judges of the High Courts in India	29,430	...	29,430
Bishops of Calcutta and Bombay	1,657	...	1,657
Indian Civil Service :			
Bengal	880,758		
Madras	92,303		
Bombay	92,584		
	574,645	...	574,645
Other Civil Services in India	613,190	...	613,190
Bengal Pilot Service	4,809	...	4,809
Pensions of Widows and Families of Officers of the Home Service, from Funds (established by the East India Company) to which the Officers subscribed	5,361	...	5,361
Pensions payable in respect of the India Office Provident Fund	7,005	...	7,005
Pensions of Widows and Families of Officers of the Bengal Pilot Service, towards which the Officers subscribed	4,389	...	4,389
Home Service Pensions—Compassionate and Miscellaneous Pensions	12,683	157	12,840
	1,302,523	157	1,302,680
Gratuities	2,270	...	2,270
	1,304,793	157	1,304,950
Pensions and Allowances payable in respect of the Indian Civil, Military, and Medical Funds, and the Indian Navy Fund :—			
Bengal Civil Fund	150,742		
Madras Civil Fund	55,164		
Bombay Civil Fund :	47,245		
Bengal Military Orphan Society	52,374		
Bengal Military Fund	144,258		
Madras Military Fund	143,189		
Bombay Military Fund	88,998		
Bengal Medical Retiring Fund	625		
Madras Medical Fund	29,585		
Indian Navy Fund	9,231		
	721,361	...	721,361
Indian Civil Service Family Pensions	53,542	...	53,542
TOTAL CHARGES IN ENGLAND	2,079,896	157	2,079,853
TOTAL ENGLAND CONVERTED INTO Rs. at 21=Rs. 10			2,07,98,531
TOTAL SUPERANNUATION, ETC., ALLOWANCES			4,69,04,501

No. 44.—ACCOUNT of RECEIPTS under STATIONERY and PRINTING for the Year ended 31st March 1921.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
RECEIPTS.												
Receipts from Sale of Stationery, etc.	4,36,789	280	46,516	27,434	10,240	63,714	1,29,553	187	3,867	17	1,179	7,19,776
Sale of Gazettes and other Publications	1,31,210	37	75,528	68,813	1,34,528	1,85,207	28,160	47,338	8,119	14,013	2,542	6,95,495
Other Press Receipts	1,26,455	21,957	45,488	1,36,272	61,323	1,23,703	1,16,028	22,554	26,370	33,810	4,247	7,25,007
TOTAL RECEIPTS UNDER STATIONERY AND PRINTING	6,94,454	22,274	1,67,532	2,32,519	2,06,091	3,72,624	2,73,741	77,079	38,356	47,840	7,968	21,40,218

No. 44A.—ACCOUNT of CHARGES for STATIONERY and PRINTING for the Year ended 31st March 1921.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
CHARGES.												
Stationery Office at the Presidency	3,26,130	...	1,66,999	95,389	...	...	...	...	...	...	...	5,28,518
Purchase of Stationery	92,02,831	45,084	16,18,194	11,96,742	24,865	69,296	1,55,667	21,734	19,691	5,068	9,144	1,23,78,316
Printing at Private Presses	17,689	6,752	42,132	8,049	6,812	...	38,321	...	405	54,271	27,655	2,01,496
Printing Establishment and Charges (as per details in Account No. 44B)	29,94,181	58,493	7,26,898	9,41,380	9,03,976	9,45,618	4,10,537	4,82,302	3,79,548	2,33,530	1,39,483	82,22,941
Refunds	8,175	309	1,998	102	623	1,183	73	941	5	54	375	13,798
Stationery supplied from Central Stores to the several Governments	—64,80,031	28,889	15,57,252	12,68,208	11,09,802	7,68,907	5,03,317	5,03,320	4,19,825	2,58,486	56,025	...
Ditto ditto Census Department	—53,177	...	...	...	...	...	...	...	...	...	...	—53,177
Ditto ditto for War purposes	—2,00,454	...	...	...	...	...	...	...	...	...	...	—2,00,454
Ditto ditto Post- and Telegraphs Department	—9,42,190	...	...	...	...	...	...	...	...	...	...	—9,42,190
Printing Works (including cost of paper, etc.) done for Posts and Telegraphs Department	—19,81,470	...	—11,248	—15,033	...	...	...	—3,232	...	—230	—535	—20,11,748
Ditto ditto for Census Department	—135	...	...	—8,536	...	...	...	...	...	...	—1,174	—9,845
TOTAL CHARGES IN INDIA	28,90,949	1,33,487	40,44,230	34,86,301	20,46,078	17,85,004	11,07,915	10,21,065	8,19,474	5,56,179	2,30,973	1,81,27,646

CHARGES IN ENGLAND:

Stationery, Printing, and Book-binding for the India Office and the High Commissioner's Office, etc.
Stores for India

	Secretary of State.	High Commissioner.	Total.
£	£	£	
27,006	595	27,601	
77,919	180,433	258,352	
TOTAL CHARGES IN ENGLAND	104,925	181,028	285,953
TOTAL ENGLAND CONVERTED INTO RS. AT £1=RS. 10			28,59,537
TOTAL CHARGES FOR STATIONERY AND PRINTING			Rs. 2,09,87,182

(a) Includes Exchange Compensation Allowances.

No. 44B.—DETAILED ACCOUNT of PRINTING ESTABLISHMENT and CHARGES for the Year ended 31st March 1921.

	India. General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Superintending Officers	28,727	6,243	23,190	47,478	39,348	19,209	13,623	13,852	16,979	9,824	3,777	2,23,249
Establishment	10,72,318	32,582	4,08,797	4,60,775	5,18,639	4,42,408	1,74,996	3,23,502	1,90,208	1,75,206	1,13,076	39,02,507
Purchase of Materials and Stock	1,00,216	-2,970	1,31,766	2,73,539	2,04,525	70,397	89,057	59,363	1,12,482	32,023	8,915	10,79,313
Work done at contract rate	7,16,510	...	...	...	10,180	3,19,476	473	2,696	4,168	...	470	10,53,973
Travelling and other Allowances	14,217	1,652	63,818	13,112	38,539	7,141	33,311	8,216	3,449	5,520	1,144	1,90,613
Official Postage	2,12,004	666	15,599	16,702	470	29,513	5,764	12,763	2,642	4,598	3,314	3,05,065
Contingencies	1,73,894	1,109	85,723	1,26,879	92,281	48,882	26,956	20,268	49,620	7,392	8,757	6,41,761
Lithography	1,956	29,211	...	2,895	...	8,592	64,858	41,642	...	3,967	...	1,53,121
Branch Press (Simla)	3,87,292	...	...	...	...	...	...	...	...	...	...	3,87,292
Monotype Press (Simla)	1,58,217	...	...	...	...	...	...	...	...	...	...	1,58,217
Foreign Department Press	36,459	...	...	...	...	...	...	...	...	...	...	36,459
Private Secretary's Press	39,948	...	...	...	...	...	...	...	...	...	...	39,948
Residency and Agency Presses	48,187	...	...	...	...	...	...	...	...	...	...	48,187
Jail Presses, Meerut, Coorg and Delhi	3,236	...	...	...	...	...	...	...	...	...	...	3,236
Total Printing Establishment and charges as in Account No 44-A.	29,94,181	58,493	7,28,893	9,41,380	9,03,976	9,45,613	4,10,537	4,82,302	3,79,548	2,38,530	1,39,483	82,22,941

GOVERNMENT OF INDIA, FOR THE YEAR 1920-21.

No. 44C.—STATEMENT showing the value of STATIONERY STORES supplied to the various Departments of Government in the Year ended 31st March 1921.

DETAILS OF DEPARTMENTS.	India. General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Land Revenue, including District Administration .	4,332	18,016	4,96,641	1,31,772	35,905	59,640	90,381	55,333	33,190	32,766	18,584	9,76,570
Opium	...	...	...	94	...	1,574	...	...	...	...	...	1,668
Salt, Customs and Excise	3,096	6	36,860	29,062	908	1,287	98	3,219	3,007	797	...	78,340
Forest	9,504	785	20,077	12,937	1,390	11,346	3,720	5,605	1,128	7,570	2,323	76,385
Stamps, Income Tax and Registration	3,462	174	1,37,701	10,585	8,411	1,898	2,014	...	3,348	1,416	825	1,69,834
Posts and Telegraphs	8,25,357	...	48,287	68,246	...	...	...	...	...	...	...	9,42,190
Mint	6,809	...	...	640	...	...	...	...	...	...	...	7,449
General Administration	36,693	7,725	1,20,855	55,160	55,790	20,207	60,629	9,424	14,192	9,730	6,270	4,46,675
Law Courts and Jails	4,617	22,395	1,32,367	49,384	32,049	56,113	74,556	7,920	12,400	12,880	1,512	4,06,102
Police	...	17,710	70,495	69,773	30,388	32,143	35,522	20,415	18,603	5,505	4,432	3,04,891
Education	1,321	2,553	63,026	43,640	9,504	11,571	7,445	4,765	7,307	11,944	4,685	1,67,561
Medical and Sanitation	1,454	2,445	30,594	10,591	4,244	6,428	2,643	3,511	1,829	1,802	1,872	67,421
Ecclesiastical, Political, Ports and Pilotage, Agriculture, Scientific and Miscellaneous and other Civil Departments	1,78,112	7,438	73,678	69,284	6,873	20,441	52,259	2,362	33,594	3,782	10,506	4,58,329
Military and Marine	6,56,618	...	30,375	1,03,880	...	...	...	...	...	...	...	8,50,873
Public Works	5,488	2,218	73,910	56,304	13,496	65,463	28,950	14,098	16,170	23,104	4,641	3,02,832
TOTAL SUPPLIES IN INDIA	17,87,163	81,468	13,34,766	7,71,352	1,98,858	2,88,106	3,58,022	4,26,661	1,43,768	1,11,296	55,600	52,57,120

No. 44D.—STATEMENT showing the value of PRINTING work, including cost of PAPER and binding MATERIALS, etc., supplied to the various Departments of Government in the Year ended 31st March 1921.

DETAILS OF DEPARTMENTS.	India General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Land Revenue, including District Administration .	16,956	536	1,52,329	1,49,971	1,06,589	2,50,061	10,761	1,71,524	43,121	37,469	40,783	9,90,050
Opium	...	...	...	230	16	...	...	...	...	...	14	260
Salt, Customs and Excise	11,467	9	32,689	20,910	94,093	13,033	396	32,532	5,633	6,239	1,659	2,18,720
Forest	9,943	287	10,479	21,580	3,500	24,975	6,231	36,171	3,014	17,356	2,085	1,35,621
Stamps, Income Tax and Registration	148	55	771	49,210	25,439	17,459	1,177	...	24,555	1,598	26,307	1,46,719
Post and Telegraphs	19,81,470	...	11,243	15,033	...	...	...	3,232	...	230	535	20,11,748
Min.	3,702	...	...	211	...	...	...	...	...	...	...	3,913
General Administration	8,64,015	20,536	2,47,193	5,45,669	3,84,044	3,37,466	2,54,620	2,75,241	2,45,891	2,05,226	1,25,524	35,05,425
Law Courts and Jails	1,14,685	2,029	45,142	1,30,318	2,84,485	1,17,500	45,829	46,911	70,894	70,848	14,952	9,43,533
Police	7,435	2,722	42,504	59,978	1,43,869	75,701	32,333	1,15,249	45,398	35,859	21,011	5,89,057
Education	3,103	627	25,871	49,475	38,545	26,862	20,835	39,029	14,979	8,986	12,302	2,40,614
Medical and Sanitation	10,579	3,189	16,368	23,310	50,538	26,147	11,730	26,439	29,912	15,978	11,438	2,25,623
Printing	4,83,940	323	25,447	60,057	37,580	12,854	7,393	14,955	3,85,693	54,081	2,327	10,84,650
Ecclesiastical, Political, Ports and Pilotage, Agriculture, Scientific and Miscellaneous and other Civil Departments	2,63,525	41,679	1,14,483	81,004	81,628	3,12,920	1,01,714	37,045	81,243	15,009	18,689	11,48,932
Military and Marine	20,80,256	...	11,015	27,987	...	...	...	33,303	252	406	703	21,53,927
Public Works	63,937	1,990	26,516	42,849	53,001	91,066	53,467	55,680	33,068	22,899	11,305	4,55,778
TOTAL SUPPLIES IN INDIA	59,15,161	73,982	7,62,055	12,77,790	13,03,277	13,06,044	5,53,486	8,87,316	9,83,653	4,92,244	2,89,629	1,38,44,637

No. 45.—ACCOUNT of EXCHANGE on net outlay in ENGLAND under Non-Commercial Revenue Heads.

India General

	£
(i) Net Revenue Expenditure in England during 1920-21	28,200,250
	Rs.
(ii) Rupee equivalent of the above at 2s. per rupee, the rate adopted for conversion in the accounts	28,20,02,501
(iii) Rupee equivalent of (i) at 1s.—8·6570285d., the average of the telegraphic transfer rates from Calcutta on London during the year	32,76,39,574
(iv) Difference between (iii) and (ii) representing adjustment for exchange	4,56,37,073
(v) <i>Deduct.</i> —Amount charged to Railways, Irrigation and Posts and Telegraphs	1,32,97,547
(vi) Balance charged to the head "Exchange" in respect of non-commercial heads	Rs. 3,23,39,526

No. 16—ACCOUNT of MISCELLANEOUS RECEIPTS for the Year ended 31st March 1921.

	India. General.	North- West Frontier.	Madras.	Bombay.	Bengal.	United Pro- vinces of Agra and Oudh	Punjab.	Burma.	Bihar and Orissa.	Central Provin- ces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Freight Tax	1,01,30,189	..	..	..	4,03,715	..	..	2,41,577	..	..	4,076	1,07,79,507
Gain by Exchange on local transactions.	..	..	..	2,731	..	..	883	..	12	..	816	3,442
Premium on Bills	82,370	6,448	55,058	1,68,127	16,730	16,673	29,982	48,504	4,374	48	634	4,24,813
Unclaimed Deposits	36,112	21,161	2,82,354	1,58,527	5,97,991	1,51,343	1,70,825	26,568	3,25,329	1,03,902	39,182	19,07,384
Treasure Trove	..	..	8,957	136	42	1,305	..	..	46	..	..	10,486
Unclaimed Bills of Exchange of more than three years' standing	1,316	..	978	5,690	1,780	2,503	2,931	..	358	2,152	127	17,904
Profits from Australian Wheat Scheme	..	..	..	24,48,405	..	..	..	..	..	..	..	24,48,405
Profits from Rice Scheme.	..	..	..	..	..	..	..	8,89,57,336	..	..	..	8,89,57,336
Sale-proceeds of Durbars	..	..	..	..	..	..	..	..	..	..	..	..
Presents	2,975	2	..	100	1,406	..	578	875	153	..	..	5,889
Sale of old Stores and Materials	20,633	929	3,098	8,330	5,334	8,924	2,878	4,850	5,608	1,836	1,457	63,927
Sale of Land and Houses, etc.	2,59,358	93	..	..	431	71,150	37,141	..	9,761	56,336	271	4,34,541
Government Audit Fees	16,686	614	36,842	11,492	51,571	78,155	15,259	721	22,668	150	6,375	2,39,583
Contributions	..	16	2,13,666	..	10,113	..	627	..	1	52,179	74	2,76,676
Rents	7,242	8	6	9,940	12,190	1,28,260	11,429	..	6,984	9,907	2,217	1,68,192
Rates and Taxes	..	..	..	..	..	..	..	..	..	..	424	424
Miscellaneous Fees, Fines, and Forfeitures	1,42,916	4,726	58,598	66,832	6,956	7,695	35,393	30,737	4,772	490	1,883	3,60,998
Percentages chargeable on European Stores, etc.	2,10,410	14	41,604	1,61,205	18,343	8,354	12,501	37,920	5,544	2,278	7,596	5,05,569
Extraordinary Items	..	81	..	7,58,280	2,000	40,841	11,84,680	..	..	..	..	19,85,822
Percentage on Capital cost of furniture supplied to High Officers	12,717	3,900	767	134	..	..	914	..	405	3,830	1,950	24,617
Recoveries of Famine Expenditure	..	..	900	..	2,95,900	4,501	..	..	..	59	..	3,01,360
Value of old Currency Notes assumed to be no longer in circulation	18,210	..	5,850	8,900	..	1,490	9,870	..	..	..	..	44,320
Receipts on account of lapsed Wastika pensions payable in lieu of interest on the Oudh Loans	..	..	..	..	..	4,573	..	..	..	..	..	4,573
Receipts arising out of war adjusted in the Civil Department	3,89,785	..	152	5,280	3,296	..	..	..	2,000	..	..	3,49,513
Miscellaneous	7,49,719	1,29,428	17,301	83,839	1,37,553	60,820	7,68,334	1,19,633	79,827	4,422	8,472	21,59,243
TOTAL RECEIPTS IN INDIA	1,20,28,598	1,67,410	7,26,981	38,92,898	15,05,309	5,86,487	22,83,676	8,94,68,221	4,07,843	2,38,099	69,064	11,14,98,454

RECEIPTS IN ENGLAND:

Profit on the sale of Wheat	£	£	£
Contribution by His Majesty's Treasury in respect of the administrative expenses of the India Office	533,763	..	533,763
On account of expenditure incurred in connection with Diplomatic and Consular Services in Persia	72,000	..	72,000
From the Commissioners of Inland Revenue: allowance in respect of the assessments of Income Tax made at the India Office	23,977	..	23,977
Conscience money	1,800	..	1,800
Miscellaneous Fees, etc.	40	..	40
Sale proceeds of unserviceable stores and receipts on sundry accounts	116	..	116
	132	107	239
	551,823	107	631,985

Miscellaneous Receipts connected with the supply of Stores to India:

Fines and Penalties incurred by Contractors in providing Stores (less refunds)	£	£
Sale proceeds of sawdust, etc.	16	..
Inspection of Stores for the Imperial Government, etc.	186	203
	8	..
	209	203
	412	..

TOTAL RECEIPTS IN ENGLAND

632,037 310 632,347

TOTAL ENGLAND CONVERTED INTO RS. AT £1=RS. 10

63,23,466

TOTAL MISCELLANEOUS RECEIPTS

11,78,18,943

E.—Miscellaneous.

No. 46A—ACCOUNT of MISCELLANEOUS CHARGES for the Year ended 31st March 1921.

	India, General.	North- West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ALLOWANCES, REWARDS, ETC.:												
Rewards for Proficiency in Oriental Languages, etc.	13,502	4,650	6,155	12,509	16,586	6,150	1,685	60,889	9,584	2,350	4,680	1,38,190
Annual Stipends to hold- ers of Literary Titles	800	...	1,200	500	2,097	988	400	1,815	1,000	400	300	8,900
REMITTANCE CHARGES:												
Charges for Remittance of Treasure	1,76,037	1,352	67,029	1,12,505	25,942	79,886	57,936	1,34,951	26,047	68,114	13,727	7,68,626
Loss on notes and Specie Remittances	...	45,000	...	498	...	...	...	...	...	...	...	45,498
Loss by Exchange on local transactions	1,94,348	...	...	...	...	...	5,312	...	...	...	2,882	2,02,662
Discount on bills	...	...	...	...	...	...	...	18	...	...	...	18
BOOKS AND PERIODICALS:												
Subscription to Periodi- cals, etc.	78,887	...	40,996	...	3,164	...	...	...	...	...	900	1,23,947
Cost of Books and Pub- lications	100	...	2,663	2,287	3,621	26,940	...	8,471	10,559	5,428	2,206	62,375
CHARITY:												
Donations for Charitable Purposes	70,389	1,211	2,43,568	79,441	69,956	48,338	4,326	32,318	5,251	1,960	4,812	6,69,070
Charges on account of European Vagrants	1,879	...	374	14,849	8,361	8,067	1,370	...	...	...	...	29,400
MISCELLANEOUS:												
Payments arising out of the War adjusted in the Civil Department	8,225	...	6,261	99,710	1,11,686	910	...	1,000	919	...	781	2,29,552
Losses on uninsured shipments	...	...	...	7,639	...	...	...	...	...	...	...	7,639
Peace celebration	—34	...	...	5,907	...	—23	582	682	...	...	168	7,232
Rewards for Destruction of Wild Animals	1,703	168	20,878	2,226	12,122	16,366	2,017	86,795	11,601	34,927	6,816	1,95,119
Petty Establishments	37,027	38,389	23,888	47,507	28,922	18,119	6,13,781	5,509	61,887	6,473	49,286	9,30,688
Special Commissions of Enquiry	8,53,440	...	8,183	8,390	15,517	65	6,185	37,318	38	...	...	9,29,066
Irrecoverable Temporary Loans written off	1,05,100	...	786	67,969	5,323	94,707	2,258	7,680	4,869	2,390	17,725	3,08,287
Charges for search for hidden treasure	...	...	7	...	...	287	...	942	51	...	...	1,237
Rents, Rates, and Taxes	34,873	...	5,839	3,18,808	33,264	...	2,861	1,92,080	40	23,497	5,066	6,16,823
Contributions	8,63,522	6,550	1,99,322	2,21,457	6,575	1,28,011	10,53,396	1,29,364	62,735	96,218	2,87,255	30,54,405
Extraordinary Items	...	...	...	22,396	...	300	...	...	...	...	...	22,696
Miscellaneous Charges for Treatment of Pa- tients at the Pasteur Institute	36	18	3,658	3,055	5,245	2,270	19,022	248	1,215	540	15,589	50,896
Local Clearance Office	36,939	...	...	...	...	...	...	...	...	...	...	36,939
Refund of 'sine of old Currency Notes credit- ed to Government	620	...	...	...	...	85	...	...	...	...	...	705
Subsidies for Land Com- munications	...	...	...	...	...	...	...	22,246	...	18,900	69,948	1,21,094
Charges for pearl fish- ery at Aden	...	...	...	1,120	...	...	...	...	...	...	...	1,120
Petty construction and repairs	4,171	...	...	...	...	...	...	...	...	...	...	4,171
Charges on account of the visit of His Royal Highness the Duke of Connaught	35,92,988	...	...	...	...	...	...	...	...	...	...	35,92,988
Miscellaneous and Un- foreseen Charges	1,07,016	3,99,660	10,723	4,286	35,908	25,385	92,753	12,451	4,024	6,225	208	6,98,564
War Boards including Publicity Boards	26,622	...	76,895	19,401	1,557	31,457	98,832	17,914	19,983	...	...	2,36,641
Miscellaneous Refunds	25,584	155	1,213	30,926	3,929	10,435	45,068	1,561	7,456	5,098	34	1,31,429
TOTAL CHARGES IN INDIA	62,83,224	4,97,153	7,19,638	10,82,826	3,86,775	4,94,083	20,07,794	7,53,687	2,30,759	2,72,520	4,31,338	1,31,40,063

Total India, carried over. 1,31,40,063

No. 46A.—ACCOUNT of MISCELLANEOUS CHARGES for the Year ended 31st March 1921—
continued.

Total India, brought forward			Rs. 1,31,50,087
	Secretary of State.	High Commissioner.	TOTAL.
	£	£	£
CHARGES IN ENGLAND:			
Examination Expenses and Allowances of Candidates for the Indian Civil Service	18,429	...	18,429
Expenditure in connection with the Committees arising out of the Report on Indian Constitutional Reforms	1,201	...	1,201
Expenditure in connection with the Indian Currency Committee, 1919	—387	...	—387
Expenditure in connection with the Civil Secretariats Committee	53	...	53
Expenditure in connection with the Committee on the organisation of an Indian Stores Department	204	...	204
Contribution towards Expenses of the Secretariat of the League of Nations	28,787	...	28,787
Subscriptions and Donations to Charities (Strangers' Home for Asiatics, Seamen's Hospital Society, Soldiers' Daughters' Home, etc.)	385	...	385
Contribution towards the School of Oriental Studies	1,550	...	1,550
Grant to the funds of the Burma Society	...	375	375
Stamps on Powers of Attorney for transfers of India Stocks at the Bank of England and the Bank of Ireland	4,313	...	4,313
Visit of His Royal Highness the Duke of Connaught to India	446	...	446
Fee of actuary for the valuation of the Indian Civil Service Family Pension Scheme	525	...	525
Passage to India of Civil officers recalled to duty prior to the expiration of their leave	450	...	450
Expenditure in connection with the repatriation of civilian prisoners of war returned from Germany	727	...	727
Sundry items	1,028	28	1,054
	57,711	401	58,112
Miscellaneous Charges connected with the supply of Stores to India:			
	£	£	
Stores lost on various ships owing to enemy action	2,472	6,278	
Other Stores lost or damaged in transit to India	818	1,037	
Contributions to General average on ships imperilled by enemy action	...	2,768	
Other Contributions to general average	—3	178	
	3,287	10,261	
Fines and Penalties incurred by Contractors in providing Stores (refunds in excess of receipts)	...	259	
Commission on Freight, Lighterage, Dock Dues, Packing, etc.	14,541	—4,980	
	17,828	5,580	23,368
TOTAL CHARGES IN ENGLAND	75,539	5,981	81,470
TOTAL ENGLAND CONVERTED INTO RS. AT £1=RS. 10			8,14,696
TOTAL MISCELLANEOUS CHARGES			1,39,64,788

E.—Miscellaneous.

GOVERNMENT OF INDIA.
FINANCE AND REVENUE ACCOUNTS,
1920-1921.

Section F.—Famine Relief and Insurance.

Expenditure Rs. 1,50,00,000.

MAJOR HEAD.	No. of Account.	DETAIL OF ACCOUNTS.	Page.	AMOUNT OF EACH ACCOUNT.	
				Detail.	Major Head Total.
					Expenditure.
				Rs.	Rs.
Famine Relief . . .	47	Charges	132	...	26,64,017
Construction of Protec- tive Railways . . .	48	Capital Expenditure	133	...	—60,841
Construction of Protec- tive Irrigation Works.	48A	Capital Expenditure	137	...	59,70,714
	48B	Detailed account of Capital Expendi- ture on Irrigation Minor Works to 31st March 1921 on which the expenditure is now charged to Protective	138	31,52,418	...
Reduction or Avoidance of Debt	49	Charges	139	...	64,26,110
				TOTAL .	1,50,00,000

No. 47.—ACCOUNT of FAMINE RELIEF for the year ended 31st March 1921.

	India.	North-West Frontier Pro- vince.	Madras.	Bombay.	Bengal.	United Pro- vinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries and Establishments	...	...	1,996	16,654	10,029	187	...	76	35,546	18,096	...	79,533
Relief Works in Charge of Civil Officers—												
Communications:												
Wages of labour	...	...	...	...	...	522	...	...	...	...	...	522
Other charges	...	...	...	...	...	290	...	...	...	...	...	290
Miscellaneous Public Improvements:												
Wages of labour	...	...	...	...	...	...	...	...	...	...	...	...
Other charges	...	...	...	604	...	...	...	...	...	...	...	604
Irrigation:												
Wages of labour	...	...	...	...	...	...	...	...	...	...	...	...
Other charges	...	...	1,039	...	...	...	...	...	...	...	...	1,039
Relief Works in Charge of Public Works Officers—												
Civil Buildings:												
Wages of labour	...	...	...	...	...	...	...	...	...	...	...	...
Other charges	...	...	...	...	...	...	...	...	...	...	...	...
Communications:												
Wages of labour	...	...	14,295	94,301	...	68	...	...	...	72,274	...	1,80,933
Other charges	...	...	24,418	11,609	...	1,606	...	...	...	1,77,950	...	2,15,583
Miscellaneous Public Improvements:												
Wages of labour	...	...	...	15	...	...	...	...	...	...	...	15
Other charges	...	...	...	21	...	398	...	...	...	...	...	419
Irrigation:												
Wages of labour	...	...	...	91,470	...	...	...	...	...	43,293	...	1,34,763
Other charges	...	...	2,106	24,958	...	549	...	...	...	...	...	27,733
Railways:												
Wages of labour	...	...	...	28,240	...	...	...	...	...	...	...	28,240
Other charges	...	...	...	19,775	...	...	...	...	...	...	...	19,775
Relief to people employed otherwise than on Relief Works	...	...	...	16,601	...	...	...	...	...	...	...	16,601
Gratuities Relief	...	...	...	2,86,671	918	10,809	...	...	4,13,741	1,65,409	...	8,77,548
Miscellaneous—												
Advances for aided private works	...	...	1,000	60	...	2,224	...	...	...	...	...	3,284
Measures for protection of Cattle	...	...	...	8,50,767	...	507	1,35,204	...	...	15,125	...	10,01,603
Other expenditure	...	...	376	25,160	...	...	...	50,000	...	—9	...	75,527
Total Charges in India	...	...	45,320	14,66,936	10,947	17,110	1,35,204	50,076	4,49,286	4,89,138	...	26,64,017

No. 48.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE on CONSTRUCTION of PROTECTIVE RAILWAYS during, and to end of, the Year 1920-21.

RAILWAYS.	EXPENDITURE DURING THE YEAR.			TOTAL EXPENDITURE TO END OF THE YEAR.			REMARKS.
	Charged to Protective Works.	Charged to Revenue and Capital Expenditure not charged to Revenue.	TOTAL.	Charged to Protective Works.	Charged to Revenue and Capital Expenditure not charged to Revenue.	TOTAL.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Assam-Bihar—Assam-Bihar Section	...	...	...	24,29,950	1,02,35,700	(a) 1,26,65,650	(a) Outlay to end of 1891-92; subsequent outlay included with Eastern Bengal Railway.
Do. Tirhoot Section	...	...	...	18,60,610	31,03,380	(b) 49,63,990	(b) Outlay to end of 1888-89; subsequent outlay included with Tirhoot Railway.
Bilaspur-Etawah Survey	...	...	...	1,80,876	-1,05,744	75,132	
Bellary-Kistna	...	...	...	86,34,883	79,43,533	1,65,78,416	
Bellary-Royadurg	...	...	...	7,74,067	(d) 7,396	7,81,463	(d) Survey outlay brought on to construction accounts.
Dharmapuri-Hosur	-60,841	...	-60,841	20,52,703	(e) 16,965	20,69,668	(e) Ditto ditto.
East Coast	...	...	...	4,41,85,975	5,33,03,840	9,74,89,815	
Guntakal-Mysore Frontier	...	...	...	1,30,053	58,05,183	59,35,236	
Hospet-Kottur	...	...	...	15,06,566	(d) 8,539	15,15,105	
Morappur-Dharmapuri	...	...	...	8,41,388	(d) 4,135	8,45,523	
Rewari-Ferozepur	...	...	...	1,22,45,033	7,24,833	(c) 1,29,69,866	(c) Outlay to end of 1895-96; subsequent outlay included with Rajputana-Malwa Railway.
South Indian	...	...	...	24,87,258	3,82,29,688	4,07,16,944	
Southern Mahratta (depreciation on works)	...	...	...	97,674	4,29,397	5,27,071	
Tiruppur-Krishnagiri	...	...	...	10,72,627	(d) 11,043	10,83,670	
Visagapatam-Raipur Survey	...	...	...	1,60,536	84,499	2,45,035	
TOTAL	-60,841	...	-60,841	7,86,60,197	11,98,02,387	19,84,62,584	

NOTE.—Details of the expenditure for the construction of these Lines are given in Account No. 74, pages 280 and 281.

**No. 48A.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE ON CONSTRUCTION of PROTECTIVE IRRIGATION WORKS during, and to end of, the
Year 1920-21.**

PROVINCES AND CANALS.	EXPENDITURE DURING THE YEAR.							TOTAL EXPENDITURE TO END OF THE YEAR.						
	Works.	Establishment.	Tools and Plant.	Suspense.	TOTAL.	Less Receipts on Capital Accounts.	NET TOTAL.	Works.	Establishment.	Tools and Plant.	Suspense.	TOTAL.	Less Receipts on Capital Accounts.	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT.														
<i>Madras.</i>														
Venkatapuram Tank Project	1,581	1,085	15	...	2,681	...	2,681	3,03,779	64,344	4,234	...	3,72,357	519	3,71,838
Bhavanasi Tank Project	...	...	...	...	...	...	...	1,82,434	41,653	25,060	...	2,49,747	166	2,49,581
Bushikulya Project	2,218	1,071	56	...	3,345	...	3,345	38,32,865	8,12,177	1,27,820	...	47,72,862	65,854	47,07,003
Mopad Project	62,582	11,768	498	...	74,848	6,712	68,38	16,79,791	3,23,202	2,34,239	...	22,37,232	27,396	22,09,836
TOTAL	66,381	13,924	569	...	80,874	6,712	74,162	59,98,869	12,41,376	3,91,953	...	76,32,198	93,935	75,38,263
<i>Bombay.</i>														
Godavari Canal	36,977	11,060	1,380	...	49,417	...	49,417	81,27,605	13,15,955	2,25,513	...	96,69,073	2,027	96,67,046
Gokak Canal, 1st Section	...	...	...	...	...	...	...	3,24,798	70,281	5,911	...	4,00,990	51	4,00,939
Mhaswad Tank	...	...	...	...	...	...	...	15,98,308	3,45,781	62,937	...	20,07,026	1,473	20,05,553
Nira Canal including Shetphal Tank	22,629	6,768	1,838	...	31,235	...	31,235	48,96,560	11,99,715	1,35,316	...	62,31,591	8,382	62,23,209
Chankapur Tank	23,737	8,595	1,072	...	33,404	...	33,404	15,44,063	3,25,859	60,037	...	19,30,009	2,132	19,27,877
Maladevi Tank	...	...	...	...	...	...	...	2,42,869	60,548	1,473	...	3,04,888	2,847	3,02,041
Pravara River Works—Ojhar Right Bank Canal	8,53,584	2,55,040	31,814	—1	11,40,437	2,755	11,37,682	81,21,165	18,36,142	2,40,838	...	1,01,98,445	12,075	1,01,86,370
Budhihal Tank	298	89	11	...	398	433	—35	3,99,446	89,832	5,034	...	4,94,342	2,676	4,91,666
Nira Right Bank Canal	18,01,315	5,84,982	66,719	1,00,582	25,03,598	1,268	25,02,330	1,52,22,097	28,25,481	7,42,842	4,92,623	1,92,83,048	15,581	1,92,67,467
TOTAL	27,43,540	8,16,534	1,02,834	1,00,581	37,63,489	4,456	37,59,033	4,04,76,911	80,69,892	14,79,981	4,92,628	5,05,19,412	47,244	5,04,72,168
<i>United Provinces of Agra and Oudh.</i>														
Raipura Tank	1,399	631	24	...	1,954	...	1,954	8,473	3,583	186	...	12,242	...	12,242
Jaiwanti Tank	23,063	13,627	537	...	42,227	...	42,227	68,142	29,547	1,617	...	99,306	...	99,306
Deesan Canal	11,681	5,665	223	4,390	21,959	3,401	18,558	40,39,561	7,29,177	86,357	32,045	48,87,140	10,308	48,76,832
Botwa Canal	11,598	5,777	227	—3,060	14,842	...	14,842	63,68,788	14,48,039	1,84,119	34,192	80,35,168	11,376	80,23,792
Ken Canal	11,087	5,385	312	—1,979	14,705	...	14,705	47,38,073	8,88,427	1,79,779	14,592	58,15,871	7,472	58,08,399
Balkhara Tank	63,203	30,687	1,209	...	95,099	179	94,920	2,20,313	83,830	3,763	...	3,07,895	179	3,07,716
Pahuj and Garhman Canals	...	...	...	2,266	2,266	...	2,266	6,62,243	1,42,787	5,601	—114	8,10,517	8	8,10,509
Ghori Nadi Scheme	2,857	2,018	18	...	4,893	...	4,893	3,01,839	68,031	25,546	...	3,95,216	30	3,95,186
Ghaggar Canal	3,838	2,477	38	—2,473	3,878	...	3,878	32,22,897	6,03,287	1,51,145	12,535	39,89,864	8,630	39,81,234
Majhawan Tank	2,228	1,064	42	...	3,354	197	3,157	3,30,741	64,142	5,562	...	4,00,445	197	4,00,248
Barwar Lake and Canal	65,177	31,647	1,246	...	98,070	...	98,070	3,95,123	1,20,113	27,770	...	5,43,005	15	5,42,990
Bekna Canal	...	...	...	...	...	...	...	30,878	1,478	959	...	33,315	...	33,315
Bela Nagar Lake	65	82	1	...	98	...	98	65	32	1	...	98	...	98
TOTAL	2,01,396	99,030	3,775	—856	3,03,345	3,777	2,99,568	2,03,84,935	41,77,503	6,72,394	93,250	2,53,30,082	38,215	2,52,91,867

Bihar and Orissa.													
Chakra Canal	68,377	27,108	650	...	96,135	11,477	84,658	58,48,206	1,01,467	10,058	...	5,72,031	1,858
Tribeni Canal	...	...	...	...	...	...	...	15,99,198	4,61,684	...	—348	79,08,740	84,010
6,70,173	...	...	...	...	...	...	...	...	...	...	...	78,24,730	...
TOTAL	68,377	27,108	650	...	96,135	11,477	84,658	63,03,712	17,00,665	4,71,742	—348	84,80,771	85,868
Central Provinces and Berar.													
Chandpur Tank	...	...	...	...	...	...	...	5,28,717	1,11,025	5,568	...	6,43,310	55
Ghoraberi	21,022	14,877	438	...	36,337	...	36,337	8,32,785	2,07,683	18,322	...	10,53,589	6,133
Khairi	...	...	...	...	...	...	...	1,27,838	28,519	1,551	...	1,57,908	513
Bamal	...	...	...	...	...	...	...	2,39,411	53,804	3,866	...	2,97,081	371
Khairbanda	...	...	...	...	...	...	...	5,95,440	1,30,062	5,394	...	7,30,896	291
Marowda	...	...	...	...	...	...	...	3,02,482	70,505	3,049	...	3,78,036	1
Khapri Aranda	...	...	...	...	...	...	...	2,70,681	62,133	1,642	...	3,34,456	...
Khola	...	...	...	...	...	...	...	72,354	18,538	681	...	91,573	...
Kuarangi	...	...	...	...	...	...	...	95,734	22,030	1,037	...	1,18,801	...
Khalra Datan	...	...	...	...	...	...	...	69,810	16,236	884	...	86,930	1
Kukardahi	...	...	...	...	...	...	...	78,511	19,060	505	...	98,076	...
Bainakhori	...	...	...	...	...	...	...	1,45,119	33,233	964	...	1,79,316	...
Hargahan	15	4	3	...	22	...	22	1,03,321	24,338	637	...	1,28,296	...
Pindrawan	5,910	1,983	87	...	7,980	40	7,940	1,73,441	43,895	3,804	...	2,21,140	40
Wara	...	...	...	...	...	...	...	1,55,601	33,512	3,502	...	1,92,615	86
Ramtek Reservoir	...	...	...	...	...	...	...	22,63,935	4,58,913	24,384	...	27,47,212	6,884
Barera Kalan with Mohari Feeder	...	...	...	...	...	...	...	1,80,677	31,257	1,516	...	2,16,450	162
Tondala Canal	4,52,153	1,33,704	1,12,436	25,166	7,23,459	18,777	7,04,682	75,67,678	15,82,571	4,86,047	1,21,254	97,57,550	47,554
Nalashwar Tank	4,411	3,122	92	...	7,625	...	7,625	4,83,923	1,11,657	18,531	...	6,12,111	14
Jamunia	1,066	523	24	...	1,613	...	1,613	4,00,763	89,011	9,557	...	4,99,331	296
Kattanjheri	1,294	636	28	...	1,958	...	1,958	1,51,608	35,008	3,353	...	1,89,969	97
Chorkamara	23,266	16,465	435	...	40,216	...	40,216	5,86,587	1,66,671	82,977	...	8,36,235	2,883
Bodul Khamsa	5,665	4,646	118	...	10,429	...	10,429	4,53,705	1,15,639	6,564	...	5,75,208	64
Parlat	1,82,543	76,275	26,098	...	2,84,918	340	2,84,576	4,52,769	1,76,230	63,262	...	6,92,321	723
Kutabari Tank	1,88,896	63,354	2,777	...	2,55,057	143	2,54,914	2,24,439	76,822	4,757	...	3,06,068	143
Kharang Tank	99,888	50,109	13,842	322	1,64,161	...	1,64,161	99,888	50,109	13,842	322	1,64,161	...
Kueria Tank	55,437	38,695	1,156	...	95,183	...	95,188	59,563	38,595	1,156	...	99,314	...
TOTAL	10,41,566	4,04,323	1,57,584	25,488	16,28,961	19,300	16,09,661	1,67,16,980	38,10,115	7,57,332	1,21,576	2,14,05,953	66,301
TOTAL CONSTRUCTION	41,21,260	13,60,919	2,65,412	1,25,213	58,72,804	45,722	58,27,082	8,28,88,357	1,89,94,551	37,73,402	7,07,106	11,33,68,416	3,31,563
Add—Outlay on works which were formerly classed as Protective but are now classed as Productive	...	...	...	...	...	...	...	26,76,286	6,14,635	76,511	...	33,67,432	4,229
Deduct—Outlay charged to Minor Works and to Famine Relief	...	...	...	...	...	...	...	22,68,676	7,55,170	1,30,971	...	31,54,817	2,399
Carried over	41,21,260	13,60,919	2,65,412	1,25,213	58,72,804	45,722	58,27,082	9,02,95,967	1,88,59,016	37,18,942	7,07,106	11,35,81,031	3,33,393

(a) N.W. Frontier Province—	
Lower Swat River.	26,65,800
Madras—	
Satlatope	4,420
Central Provinces—	
Asola Menda	5,93,937
Wainganga	30,575
Mahanadi	68,470
	33,68,283

Vide Account No. 76A.

(b) Details are given in Account No. 48B.

(c) Includes Rs. 4,126 representing Survey charges incurred in previous years now brought on.

(d) Includes Rs. 51,011 previously charged to 43—Minor Works and Navigation now brought on.

**No. 48A.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE on CONSTRUCTION of PROTECTIVE IRRIGATION WORKS during, and to end of, the
Year 1920-21—contd.**

PROVINCES AND CANALS.	EXPENDITURE DURING THE YEAR.							TOTAL EXPENDITURE TO END OF THE YEAR.						
	Works.	Establishment.	Tools and Plant.	Suspense.	TOTAL.	Less—Receipts on Capital Account.	NET TOTAL.	Works.	Establishment.	Tools and Plant.	Suspense.	TOTAL.	Less—Receipts on Capital Account.	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	41,21,260	13,60,919	2,65,413	1,25,213	58,72,804	45,722	58,27,082	9,02,95,967	1,88,59,013	37,18,942	7,07,106	11,35,81,031	3,33,393	11,32,47,638
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT.														
India, General	...	...	...	...	...	...	...	...	2,92,747	...	...	2,92,747	...	2,92,747
Rajputana	720	3,141	15	...	3,876	...	3,876	62,574	3,52,634	23,307	...	4,38,545	...	4,38,545
Central India	...	...	...	...	...	...	...	23,959	1,82,535	1,759	...	2,08,253	...	2,08,253
Baluchistan	...	...	...	...	...	...	...	...	6,673	495	...	7,168	...	7,168
TOTAL	720	3,141	15	...	3,876	...	3,876	86,533	8,34,619	25,561	...	9,46,713	...	9,46,713
Madras.														
Surveys, etc.	4,636	2,193	51	...	6,880	...	6,880	3,88,606	14,76,781	90,792	...	19,56,159	...	19,56,159
Buckingham Canal	...	...	...	...	...	...	...	6,54,680	10,670	760	...	6,66,110	...	6,66,110
Siddapur Tank Project	...	...	...	...	...	...	...	5,000	...	...	...	5,000	...	5,000
TOTAL	4,636	2,193	51	...	6,880	...	6,880	10,48,286	14,87,431	91,552	...	26,27,269	...	26,27,269
Bombay.														
Surveys and Investigations of Protective Irrigation Works	29,418	7,358	1,043	...	37,819	...	37,819	3,41,141	10,55,119	93,574	114	14,89,948	...	14,89,948
Preparation of projects for Famine Relief programme	—85	—11	—1	...	—97	...	—97	1,79,523	4,35,401	41,979	—115	6,56,788	...	6,56,788
TOTAL	29,333	7,347	1,042	...	37,722	...	37,722	5,20,664	14,90,520	1,35,553	—1	21,46,736	...	21,46,736
Bengal.														
Preparation of programme of Famine Relief Works	...	749	...	...	749	...	749	6,323	65,067	1,431	165	73,986	...	72,986
Enquiries concerning Famine Relief Protective Irrigation Work in Bengal	...	...	...	...	...	...	...	29	...	...	...	29	...	29
TOTAL	...	749	...	...	749	...	749	6,352	65,067	1,431	165	73,015	...	73,015
United Provinces of Agra and Oudh.														
Surveys and Investigations of Famine Relief Projects	6,936	15,943	88	...	22,967	...	22,967	1,17,443	4,60,761	19,493	1	5,97,698	...	5,97,698
Preparation of Famine Relief Projects	3,253	2,185	62	...	5,500	...	5,500	22,493	2,00,791	9,305	3	2,32,592	...	2,32,592
TOTAL	10,189	18,128	150	...	28,467	...	28,467	1,39,936	6,61,552	28,798	4	8,30,290	...	8,30,290

Punjab.														
Waste Famine Project	...	...	...	...	...	...	...	8	...	...	...	8	...	8
Sanjot Canal	...	...	...	...	...	...	...	12,984	2,886	195	...	16,163	...	16,163
Surveys, etc.	...	...	...	...	...	...	...	29,604	...	...	...	29,604	...	29,604
TOTAL	...	...	...	...	...	...	...	42,596	2,986	195	...	45,777	...	45,777
Burma.														
Surveys for Famine Projects	...	...	...	...	...	...	...	30,528	38,651	144	...	69,198	...	69,198
Bihar and Orissa.														
Tribeni Canal Extension Scheme	...	...	...	...	...	...	...	6,356	8,185	...	...	14,541	...	14,541
Preparation of Famine Relief Works	...	...	...	...	...	...	...	22,437	2,45,453	14,776	—165	2,82,501	...	2,82,501
Inquiries concerning Famine Relief Protective Works	...	...	...	...	...	...	...	748	16,612	...	...	17,360	...	17,360
Orissa Coast Canal	...	...	...	...	...	...	...	7,00,690	1,61,120	4,190	...	8,66,000	...	8,66,000
Surveys	...	...	...	...	...	...	...	7,540	5,303	276	...	13,119	...	13,119
Bikrana Canal Project	...	...	...	...	...	...	...	2,135	...	...	...	2,135	...	2,135
Barmanahia Project	...	...	...	...	...	...	...	3,961	9,295	...	...	13,256	...	13,256
TOTAL	...	...	...	...	...	...	...	7,43,867	4,45,868	19,242	—165	12,08,812	...	12,08,812
Central Provinces and Berar.														
Tank Projects, Surveys, etc.	12,863	28,848	10,208	14,019	65,938	...	65,938	5,87,475	27,14,760	1,56,630	47,013	35,06,878	..	(a) 85,06,878
GRAND TOTAL	41,79,001	4,21,325	2,76,878	1,39,232	60,16,436	45,722	59,70,714	9,35,02,199	2,66,00,350	41,73,048	7,84,122	12,50,24,719	3,36,393	12,47,04,390
Deduct—Amount transferred on account of Protective Irrigation Works charged outside the Famine Insurance Grant, vide Account No. 80.														23,22,770
NET CHARGED TO THE FAMINE INSURANCE GRANT ON ACCOUNT OF PROTECTIVE IRRIGATION WORKS							(b) 59,70,714							12,23,58,556

(a) Excludes Rs. 4,126 transferred to works for which Capital and Revenue Accounts are kept, vide note (c), page 135.

(b) Includes Rs. 15,991 on account of adjustment of exchange.

No. 48B.—DETAILED ACCOUNT of CAPITAL EXPENDITURE on IRRIGATION MINOR WORKS to 31st March 1921, on which the EXPENDITURE is now charged to PROTECTIVE.

PROVINCES AND CANALS.	Works.	Establishment.	Tools and Plant.	TOTAL.	Less Receipt on Capital Account.	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Bombay.</i>						
Gokak Canal, First Section and Storage Works	75,380	21,680	6,330	1,08,890	50	(d) 1,08,840
Mhasvad Tank	2,94,674	54,280	28,800	3,77,704	830	3,76,874
Nira Canal including Shelpore Tank	5,44,983	2,15,863	62,077	8,22,923	1,270	8,21,653
Chankapur Tank	16,806	12,400	5,110	34,316	...	34,316
Maladevi Tank	3,857	9,380	100	13,337	...	13,337
Bhudial Tank	3,67,463	82,639	5,018	4,55,120	249	(e) 4,54,871
Pravara River Works—Ojhar Right Bank Canal	4,35,869	94,981	6,191	5,36,491	...	(f) 5,36,491
	17,38,532	4,91,123	1,13,626	23,43,281	2,399	23,40,882
<i>United Provinces of Agra and Oudh.</i>						
Betwa Canal	21,534	1,51,060	6,440	1,79,034	...	1,79,034
Pahuj and Garhmanu Canals	2,52,588	55,285	7,452	3,15,275	...	3,15,275
	2,74,122	2,06,295	13,892	4,94,309	...	4,94,309
<i>Bihar and Orissa.</i>						
Dhaka Canal	16,792	5,586	...	22,378	...	(b) 22,378
Tribeni Canal	1,05,502	15,961	...	1,21,463	...	(c) 1,21,463
	1,22,294	21,547	...	1,43,841	...	1,43,841
<i>Central Provinces and Berar.</i>						
Marowda Tank	78,903	18,148	1,184	98,235	...	98,235
Khapri Aranda „	19,232	4,423	289	23,944	...	23,944
Jumania „	...	145	...	145	...	145
Kattanjeri „	...	51	...	51	...	51
Kumhari „	35,593	13,488	1,980	51,011	...	51,011
	1,33,728	36,305	3,453	1,73,386	...	(a) 1,73,386
GRAND TOTAL	22,68,076	7,55,170	1,30,971	31,54,217	2,399	(g) 31,52,418

(a) Includes Rs. 1,22,179 charged to "33.—Famine Relief." (b) Includes Rs. 14,117 charged to "33.—Famine Relief." (c) Includes Rs. 1,01,740 charged to "33.—Famine Relief."

(d) Outlay ceased to be charged to Protective after 31st March 1889.

(e) Includes Rs. 4,35,263 charged to "33.—Famine Relief."

(f) Includes Rs. 5,13,868 charged to "33.—Famine Relief."

(g) Minor works—Works for which Capital and Revenue Accounts are kept, Imperial, Rs. 15,46,116; Provincial, Rs. 3,33,694; Works for which neither Capital nor Revenue Accounts are kept, Rs. 35,511; Famine Relief, Rs. 11,77,167.

No. 49.—ACCOUNT of REDUCTION or AVOIDANCE of DEBT for INSURANCE against FAMINE, for the Year ended 31st March 1921.

	AMOUNT.
	Rs.
AMOUNT TRANSFERRED FROM REVENUE FOR REDUCTION OR AVOIDANCE OF DEBT—	
India, General	64,28,110

F.—Famine Relief and Insurance.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,
1920-1921.**Section G.—Construction of Railways (charged against Revenue in addition to that under Famine Insurance).**

MAJOR HEAD.	No. of Account.	DETAILS OF ACCOUNT.	Page.	AMOUNT OF EACH ACCOUNT.	
				Detail.	Major Head Total.
					Expenditure.
				Rs.	Rs.
Construction of Railways (charged against Revenue in addition to that under Famine Insurance).	50	Capital Expenditure	142	...	...
				TOTAL .	

No. 50—ACCOUNT of EXPENDITURE on CONSTRUCTION of RAILWAYS (charged against Revenue in addition to that under Famine Insurance) for, and to end of, the Year 1920-21.

PROVINCES AND RAILWAYS.	DURING THE YEAR.	TO END OF PREVIOUS YEAR.	TO END OF THE YEAR.	REMARKS.
	Rs.	Rs.	Rs.	
IMPERIAL.				
<i>India.</i>				
Bhopal	...	13,10,570	13,10,570	Details of Construction expenditure on Lines are exhibited in Account No. 74, pages 280 and 281.
<i>Madras.</i>				
Vizagapatam-Raipur Survey	...	84,499	84,499	
East Coast	...	20,12,242	20,12,242	
<i>Punjab.</i>				
North-Western (Frontier Sections)	...	4,88,28,023	4,88,28,023	
Frontier Railway Reserve Material	...	23,00,378	23,00,378	
TOTAL	...	5,45,35,712	5,45,35,712	

GOVERNMENT OF INDIA.
FINANCE AND REVENUE ACCOUNTS,
1920-1921.

Section H.—Railway Revenue Account.

Revenue Rs. 25,01,45,098. Expenditure Rs. 19,37,65,251.

MAJOR HEAD.	No. of Account.	DETAIL OF ACCOUNTS.	Page.	AMOUNT OF EACH ACCOUNT.		
				Detail.	MAJOR HEAD TOTAL.	
					Revenue.	Expenditure.
				Rs.	Rs.	Rs.
Railways	51	Statement showing the percentage of the net Revenue Receipts of Railways on Capital Outlay and the net gain or loss to Government after meeting all charges against the net revenue receipts	147	...	...	...
State Railways	52	Gross Receipts	148	...	80,99,06,054	...
	52	Deduct—Working Expenses	149	...	54,52,84,348	...
	51	" —Surplus profits, etc.	147	...	1,72,51,527	...
		Net Receipts			24,73,70,179	
		Interest on Debt	151	...	...	18,19,02,760
		India, State Railways Specific	151	9,41,786	...	...
	53	" " { India—State Railways Non-specific	151	9,04,40,629	...	...
		England, ditto	151	2,06,21,757	...	...
		Interest on Sterling Debt converted at the average rate	151	1,98,98,688	...	...
	58	Annuities in purchase of Railways and Sinking Fund converted at the average rate	151	...	...	4,21,55,600
	53	Interest on Capital contributed by Companies converted at the average rate	151	...	...	2,48,00,022
Subsidised Companies	54	Government share of Surplus Profits and Repayment of Advances of Interest	154	...	27,74,919	...
	55	Land and Subsidy	156	...	...	5,23,040
Miscellaneous Railway Expenditure.	56	Miscellaneous Charges and Surveys	159	...	...	—56,16,171
				Total	25,01,45,098	19,37,65,251

H.—Railway Revenue Accounts.

SECTION H.

Railway Revenue Accounts.

This section of the Finance and Revenue accounts deals with the Revenue transactions of Railways. The Capital transactions are separately dealt with in Section N, and only the total Capital at Charge of each railway as arrived at in Account No. 74 in that section is brought into this section for comparison with the figures of Net Revenue Receipts.

2. Indian railways have been constructed either by the State or by private Companies. On completion of construction they have been worked either by the State, or by the Company which originally built them, or have been handed over to another Company to work. Several of the railways originally owned by Companies have been purchased by the State. Some of these purchased railways are now worked by the State, e.g., the Sind, Punjab and Delhi Section of the North Western Railway. Some of them, as in the case of the Great Indian Peninsula Railway, have been handed back to be worked by the Company which originally constructed them. Some on purchase have been handed over to other railways to work under contract, e.g., parts of the old Madras Railway were handed over to the Madras and Southern Mahratta and South Indian Railways to work. The Nagda-Muttra Railway was built by the State, but has since been incorporated in the Bombay, Baroda and Central India Railway and is worked by that Company as a part of its system. The Delhi-Umbala-Kalka Railway, which was built by a Company of that name, is worked by the East Indian Railway. Similarly, the Southern Punjab Railway Company has entrusted the working of its undertakings to the North Western State Railway.

3. The East Coast Railway was originally constructed and worked by Government as famine-protective line, but its northern and southern sections were subsequently made over to the Bengal-Nagpur and Madras Railway Companies, respectively, to work as part of their systems. The Hyderabad-Jodhpur Frontier Section of the Jodhpur-Bikanir Railway was constructed by Government and handed over for working to the Jodhpur-Bikanir Railway which belongs entirely to Indian States. The Bezwada Extension is in the same way worked by the Nizam's Guaranteed State Railway Company. The terms on which one railway works another are in all cases except those where a purchased railway has been absorbed entirely in a State Railway system, incorporated in a contract. Hardly two of these contracts are alike in every respect. It is impossible to set out in these accounts the differences arising out of the varying terms of the contracts, or to take account in every case of the histories of the railways since construction.

4. It may be noted, in the first place, that no railway is entered in these accounts unless Government has at the present moment some immediate interest in it, i.e., either by the receipt of money from it or the expenditure of money upon it. Railways which are actually included in these accounts fall under two main categories:—

- (a) those in which Government has a Capital interest,
- (b) those in which it has not.

The latter comprise for the most part the Branch Line Companies and are much the less important and may be dealt with briefly.

5. Generally the main financial conditions of the contracts with such Companies are:—

- (1) the provision of land by Government free of cost to the Companies,

- (2) financial assistance in the shape of a firm guarantee of $3\frac{1}{2}$ per cent. on the capital, or a rebate out of the net receipts of the parent system from "interchanged traffic" sufficient to make up, with the net earnings of the Branch, an amount equivalent to 5 per cent on the Capital ;
- (3) surplus profits over and above 5 per cent. to be divided equally between Government and the Branch Line Company.

6. Many small railways in India have been constructed by Companies on these terms. The financing of such railways falls outside the Government programme of railway construction, the Capital transactions appearing in the accounts representing merely the receipt and payment of deposits (*vide* Account No. 88D). The value of land is charged to Government as Railway Revenue expenditure outside the accounts of the Company (*vide* Account No. 55). Similarly the Government share of the surplus profits of the railway, above 5 per cent. is credited as a Revenue receipt (*vide* Account No. 54). In each case in which Government gives a direct guarantee there is a liability in respect of interest, and if Government had to make a payment under this liability it would figure in the accounts as Government expenditure on the railway (*vide* Account No. 55).

7. The State has much greater immediate interest in those railways the Capital expenditure on which has been provided wholly or mainly by Government. The main divisions of these railways are either :—

A.—State Railways worked by the State.

B.—State Railways worked by Companies or by Indian States.

The second class comprises Railways towards the cost of which the working Companies have contributed a small amount of Share Capital on which a definite rate of interest is guaranteed by Government and in respect of which the Companies receive a share of the surplus profits after meeting all charges for interest on Capital.

Both classes are financed in the same way, *viz.*, through the Government programme, the funds for which are provided either from surplus revenues, or from loans forming part of the Public Debt of India, or from Debentures and Debenture Stock raised by the working Companies.

8. The main scheme of these accounts is designed to show :—

- (a) The Capital at charge of each railway (Account No. 74).
- (b) The net working receipts, comprising the gross receipts, less the expenses of working (Account No. 52).
- (c) The percentage of (b) on (a) (Account No. 51).
- (d) The outgoings in the shape of shares of surplus profits paid to the working Companies and interest charges, etc., on the Capital expended (Accounts Nos. 51 and 53).
- (e) The net gain or loss to Government (Account No. 51).

9. In the statements below, some railways are printed as an inset below others. This means that the Railway shown at the head is the main system which works the other subsidiary railways shown as an inset below it. Thus, the Agra Delhi Chord, Baran-Kotah and Bhopal Railways are all worked by the Great Indian Peninsula Railway.

ACCOUNT No. 51.

Statement of Net Revenue Receipts of State Railways for 1920-21 and of the percentage of those figures on the capital at charge on 31st March 1921, also of the net gain or loss to Government after meeting all charges against the Net Revenue Receipts.

This is the main account and all that follows work up to it though they may contain information which is important for other reasons. It brings together the Capital at Charge of each railway which is financed by Government and the net Revenue receipts of the year, and from these deduces the percentage return on the Capital at charge.

Before however the final net gain or loss to Government on the financial results of the year's working can be arrived at for each railway, it is necessary to deduct certain payments made by Government in the shape of the shares of Surplus Profits and of net Revenue receipts payable to the working companies or Indian States under their contracts; and when these and the Interest, Annuity and Sinking Fund charges have been deducted, the result is the net gain or loss so far as that particular railway is concerned.

2. It is not possible to devise any statement which would set out systematically the calculations working up to the shares of Surplus Profits payable to companies (column 5) as the terms of the contracts vary so much, but full details of the Interest, Annuity and Sinking Fund charges (column 6) will be found in the subsidiary Statements Nos. 53 and 53A.

3. In arriving at the percentage return on the Capital at charge of railways as a whole, the outlay on projects which have been abandoned, and on unappropriated stores balances has necessarily to be added to the total Capital outlay. Similarly, in arriving at the final net gain for all railways, certain miscellaneous receipts and payments relating to Subsidized Railways and other Miscellaneous Railway Expenditure, such as on Surveys, have to be taken into account by addition to or deduction from the net gain arrived at for State Railways. The necessary addition or deduction is made at the foot of the statement.

[Old Accounts 51 and 58A.]

No. 51.—STATEMENT of NET REVENUE RECEIPTS of STATE RAILWAYS for 1920-21 and of the percentage of those figures on the Capital at charge on 31st March 1921, also of the net gain or loss to Government after meeting all charges against the net revenue receipts.

Class and Name of Railway.	Capital at Charge on 31st March 1921. (Account No. 74, pages 280 and 281).	Net Revenue Receipts. (Account No. 52, pages 148 and 149).	Percentage of net Revenue Receipts on Capital at Charge.	CHARGES AGAINST NET REVENUE RECEIPTS.			NET GAIN OR LOSS TO GOVERNMENT, DIFFERENCE BETWEEN COLUMNS (8) AND (7).	
				Payments on account of shares of Surplus Profits and of net Revenue receipts.	Interest, Annuity and Sinking Fund payments. (Account No. 63, pages 150 and 151).	Total charges.	Gain.	Loss.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<i>Imperial.</i>								
<i>State Railway worked by State—</i>	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Aden Railway	9,89,900	52,982	5.35	...	30,342	30,342	22,640	...
Delhi New Capital Railway Works Scheme	3,34,658	...	...	...	8,682	8,682	...	8,682
Eastern Bengal	39,05,60,646	1,62,84,368	4.17	...	1,40,83,688	1,40,83,688	22,01,270	...
North Western	93,47,74,659	2,87,89,079	3.08	...	3,52,44,906	3,52,44,906	...	34,55,827
Nushki Extension	3,12,94,086	...	...	...	14,61,152	14,61,152	...	14,59,152
Kaur Khirgi	12,78,713	...	...	...	33,233	33,233	...	33,233
Laki Pazu Tank	35,38,479	...	...	...	1,27,632	1,27,632	...	1,27,632
Tank Murtaza	20,34,338	...	...	...	96,616	96,616	...	96,616
Frontier Railway Reserve	50,61,121	...	...	...	1,88,137	1,88,137	...	1,88,137
Khyber Railway	9,23,248	...	...	...	23,995	23,995	...	23,995
Ondh and Rohilkhand	23,88,17,261	1,31,75,127	5.52	...	83,41,993	83,41,993	48,33,134	...
<i>State Railways worked by Companies or by Indian States—</i>								
Assam Bengal	17,41,30,999	19,64,195	1.13	...	57,77,767	57,77,767	...	38,18,572
Bengal-Nagpur	48,99,72,904	2,00,76,828	4.09	14,63,387	1,73,69,908	1,88,33,355	12,43,473	...
Bezawada Extension	13,01,807	2,42,073	18.59	...	42,938	42,938	1,99,135	...
Bombay, Baroda and Central India	49,80,40,189	3,19,04,239	6.40	26,93,744	1,68,54,854	1,05,48,598	1,23,55,641	...
Dholka Dhanduka	5,73,767	...	...	...	14,912	14,912	...	14,912
Burma Railways (including Extension)	22,01,89,805	1,04,41,487	4.74	35,37,606	64,14,305	99,51,911	4,89,576	...
East Indian	76,21,50,313	6,43,56,717	8.44	13,81,010	3,33,38,294	3,47,22,304	2,96,34,413	...
Great Indian Peninsula	73,99,13,268	3,11,56,446	4.21	8,65,548	3,21,20,751	3,29,86,299	...	18,29,853
Agra-Delhi Chord	1,50,35,846	11,58,417	7.70	...	5,01,521	5,01,521	6,56,896	...
Baran Kotah	49,50,604	...	...	...	1,68,513	1,68,513	...	1,68,513
Bhopal	44,10,784	2,93,887	6.66	...	1,45,946	1,45,946	1,47,941	...
Cawnpore Banda	81,59,740	70,171	.86	...	2,74,564	2,74,564	...	2,04,398
Jodhpur Hyderabad	46,17,926	6,30,516	13.65	...	1,55,236	1,55,236	4,75,280	...
Lucknow Bareilly (Rohilkhand and Kumaon)	1,39,10,285	9,85,539	7.08	90,287	7,22,838	8,19,125	1,66,414	...
Madras and Southern Mahratta	40,53,48,251	2,04,3,398	5.05	60,86,255	1,67,47,419	2,28,33,674	...	28,50,076
Dhone Kurnool	10,13,342	52,766	5.18	...	33,894	33,894	18,872	...
South Indian	16,66,75,770	1,70,11,327	10.21	8,77,023	63,80,751	72,57,774	97,73,558	...
Coonoor Ootacamund	47,42,664	...	...	...	1,54,680	1,54,680	...	1,54,680
Tinnevely Quilon (British Section)	43,67,521	...	...	...	1,491	1,491	...	1,491
Tinnevely Quilon (Indian State Section)	1,18,69,572	...	...	...	7,514	7,514	...	7,514
Tinnevely Tiruchendur	...	...	...	...	—11,798	—11,798	11,798	...
Tirhoot (Bengal and North-Western)	8,20,77,267	55,08,019	6.71	2,47,667	27,80,702	29,78,369	25,29,650	...
Abandoned Projects, etc.	82,86,316	...	...	...	1,09,276	1,09,276	...	1,09,276
State Railway Stores	7,95,889	...	...	...	—3,74,897	—3,74,897	3,74,897	...
Expenditure in England for stores purchased and remaining unappropriated	40,76,795	...	...	...	2,22,929	2,22,929	...	2,22,929
Readjustment of capital outlay in England of Railway Companies at the average rate	—28,12,021	...	...	...	—7,10,530	—7,10,530	7,10,530	...
TOTAL IMPERIAL	5,22,86,72,870	26,46,37,771	...	1,72,51,527	19,88,11,564	21,60,68,091	4,85,74,680	...
<i>Provincial.</i>								
Jorhat	11,41,094	—16,065	...	...	37,704	37,704	...	53,769
United Provinces—Distillery Siding	1,72,931	...	...	...	9,114	9,114	...	9,114
Burma (Moulmein Ye, Alon Sang-tyin, Pyawmaw—Taungdwingyi)	19,51,576	...	...	...	...	...	...	...
TOTAL (PROVINCIAL)	32,65,601	—16,065	...	...	46,818	46,818	...	62,883
GRAND TOTAL	5,23,19,38,471	26,46,21,706	5.06	1,72,51,527	19,88,58,382	21,61,09,909	4,85,11,797	...

Net gain on State Railways as above Rs. 4,85,11,797
 Add—Net receipts on account of Subsidised Railways, (Accounts Nos. 54 and 55) 23,51,879
 Deduct—Miscellaneous Railway Expenditure (Account No. 56) —56,16,171
Total Gain on Railways (Accounts Nos. 2 and 3) 5,63,79,547

H.—Railway Revenue Account

ACCOUNT No. 52.

Abstract account of the Gross Revenue Receipts, Working Expenses and Net Revenue Receipts of State Railways for the year 1920-21.

This account shows the actual Revenue results of the year's working and needs no further description

No. 52.—ABSTRACT ACCOUNT of GROSS REVENUE RECEIPTS, WORKING EXPENSES and NET REVENUE RECEIPTS of STATE RAILWAYS for the year 1920-21.

Class and name of Railway.	GROSS REVENUE RECEIPTS.			WORKING EXPENSES.				Net Revenue Receipts (India).	Percentage of Ordinary Working Expenses on Earnings.
	Earnings.	(a) Suspense.	Total.	Ordinary.	Programme.	(a) Suspense.	Total.		
IMPERIAL.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>State Railways worked by the State.</i>									
Aden Railway	2,71,601	—1,762	2,69,839	3,47,722	...	—1,30,865	2,16,857	52,982	128.03
Eastern Bengal	4,67,00,315	—6,51,073	4,61,08,642	2,95,68,170	6,37,901	—3,81,787	2,98,24,284	1,62,84,358	63.23
North Western	13,04,76,615	—7,03,056	12,97,73,559	9,20,23,319	91,12,129	—1,50,908	10,09,84,480	2,51,89,079	70.52
Oudh and Rohilkhand	3,20,08,144	+5,82,641	3,25,90,785	1,71,09,567	28,54,035	—4,89,944	1,94,73,658	1,31,75,127	53.36
<i>State Railways worked by Companies or by Indian States.</i>									
Assam Bengal	1,02,59,566	—94,350	1,02,65,216	74,94,612	7,96,651	+9,758	83,1,021	19,64,195	72.34
Bengal Nagpur	6,42,70,606	—3,33,208	6,39,37,398	4,01,96,581	16,11,028	+14,52,061	4,58,00,570	2,00,70,823	63.48
Beswada Extension	5,29,880	...	5,29,880	3,87,307	...	...	2,87,307	2,42,003	54.27
Bombay, Baroda and Central India	9,97,20,663	—3,11,186	9,94,16,377	6,33,43,762	46,63,440	—3,95,064	6,75,12,138	3,19,04,239	63.52
Burma Railways (including extensions)	3,26,8,388	—49,369	3,26,29,019	2,02,98,747	20,23,605	—1,34,820	2,21,87,532	1,04,41,437	62.12
East Indian	13,99,70,484	—15,54,416	13,84,16,068	6,43,72,711	1,03,49,894	—6,03,264	7,40,59,351	6,43,50,717	45.99
Great Indian Peninsula	12,81,81,818	—2,46,961	12,79,34,857	9,23,58,613	66,89,937	—22,69,139	9,67,9,411	3,11,60,446	72.05
Agra Delhi Chord	50,30,667	...	50,30,667	30,09,280	2,62,970	...	38,2,250	11,58,417	71.74
Baran Kotah	1,62,889	...	1,62,889	1,54,376	8,513	...	1,02,889	...	94.77
Rhopal	12,70,267	...	12,76,267	9,15,665	66,715	...	9,82,380	2,93,887	71.74
Cawnpore Banda	3,89,254	...	3,89,254	2,98,735	20,318	...	3,19,053	70,171	70.76
Jodhpur Hyderabad	17,78,556	+1,00,416	18,78,972	12,12,763	60,633	—24,940	12,8,456	6,30,516	68.19
Lucknow Bareilly (Rohilkhand and Kumaon)	29,79,578	+2,148	29,81,726	14,07,326	1,91,526	+3,94,335	19,6,187	9,85,539	47.23
Madras and Southern Mahratta	6,24,49,608	—2,03,968	6,22,45,640	3,47,27,277	68,82,750	+1,51,915	4,17,61,442	2,04,83,598	55.60
Dhone Kurnool	1,82,083	...	1,82,083	1,29,317	...	...	1,29,317	52,706	71.02
South Indian	4,27,41,317	—84,939	4,27,06,378	2,41,94,354	19,21,014	—4,20,817	2,56,95,551	1,70,11,327	56.61
Tirhoot (Bengal and North Western)	1,11,78,691	—1,87,365	1,09,91,326	47,65,566	5,40,680	+1,77,051	51,83,297	55,00,019	42.63
TOTAL IMPERIAL	81,34,61,280	—36,86,048	80,97,75,232	49,94,16,070	4,85,93,359	—28,71,978	54,51,37,461	26,46,37,771	61.39
PROVINCIAL.									
Jorhat	1,31,611	—789	1,30,822	1,40,017	7,231	—361	1,46,887	—16,065	106.38
GRAND TOTAL	81,35,92,891	—36,86,837	80,99,06,054	49,95,56,087	4,86,00,600	—28,72,339	54,52,84,348	26,40,21,706	61.40
India	81,31,06,822	—86,86,837	80,94,19,985	49,95,56,087	4,86,00,600	—28,72,339	54,52,84,348	26,43,36,637	...
England	4,86,069	...	4,86,069	...	...	...	...	4,86,069	...

(a) The transactions under this head consist (1) in the case of receipts, the difference between the amounts earned but not realised during the year, and (2) realisation during the year in respect of the outstanding earnings of previous years. In the case of Working Expenses Suspense records (1) undisbursed liabilities of the year, (2) disbursements in respect of the liabilities of previous years and (3) miscellaneous advances.

ACCOUNT No. 53.

Account of interest charges and Annuity and Sinking Fund payments chargeable against the Net Revenue Receipts of State Railways for the year 1920-21.

This is a statement of the liability for interest, &c., on the entire capital at charge of Railways. It shows :—

- (1) The interest on Debt, i.e., on specific loans raised by the Government of India or the Secretary of State, and on the outlay that has been met from non-specific debt or from Revenue.
- (2) The interest on Share Capital and Debentures contributed by the Working Companies.
- (3) The payments on account of Annuity and Sinking Fund charges connected with the Purchased Railways.

2. Details of the interest on Specific Loans and of the Annuity and Sinking Fund payments will be found in a subsidiary statement No. 53-A.

3. The principal item in the statement is the interest on non-specific Debt. As (except in the case of a certain amount of specific railway debt) no distinction is made in the accounts between loans raised for railway purposes and for the ordinary requirements of Government, the interest chargeable to railways in respect of outlay that has been met from general borrowings and other resources (including the Revenue resources) of Government is calculated with reference to the rate of interest paid by Government on its borrowings as a whole. Since 1917 Government has had to pay a higher rate of interest on its borrowings than in previous years, and the interest on the non-specific portion of the railway debt, commencing from the accounts for 1919-20, therefore consists of (a) interest on all capital expenditure to end of 1916-17 at the average rate paid on borrowings to the end of that year (this rate has been fixed at 3.3252 per cent. in perpetuity, and (b) interest on all capital expenditure in subsequent years at the average rate paid on the total borrowings of this period.

No. 58.—ACCOUNT of TOTAL INTEREST CHARGES and ANNUITY and SINKING FUND payments chargeable against the NET REVENUE RECEIPTS of STATE RAILWAYS for 1920-21.

GOVERNMENT OF INDIA, FOR THE YEAR 1920-21.

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Class and Name of Railways.	Interest on Sterling Debt.	INTEREST ON CAPITAL CONTRIBUTED BY COMPANIES.			Annuities.	Sinking Funds.	TOTAL.	Converted into Rupees at average rate of exchange.	Interest on Capital Outlay provided by Government.	Interest on Rupee Debt.	GRAND TOTAL.
		On Share Capital.	On Debenture and Debenture Stock.	TOTAL.							
<i>State Railways worked by the State—</i>	£	£	£	£	£	£	£	Rs.	Rs.	Rs.	Rs.
Aden Railway	...	...	...	...	...	...	...	...	30,342	...	30,342
Delhi New Capital Railway Works Scheme	...	...	...	...	...	...	...	...	8,682	...	8,682
Eastern Bengal	42,033	...	...	...	116,721	12,042	170,796	19,84,266	1,20,98,732	...	1,40,83,088
North Western	101,776	...	...	...	371,271	98,630	571,677	66,41,928	2,16,02,978	...	3,52,44,906
Kaur Khirgi	...	...	...	...	...	...	...	...	33,233	...	33,233
Nashki Extension	...	...	...	...	...	...	...	...	14,59,162	...	14,59,162
Laki Peru Tank	...	...	...	...	...	...	...	...	1,27,632	...	1,27,632
Tank Murtaza	...	...	...	...	...	...	...	...	90,616	...	90,616
Frontier Railway Reserve	...	...	...	...	...	...	...	...	1,88,137	...	1,88,137
Khyber Railway	...	...	...	...	...	...	...	...	23,995	...	23,995
Oudh and Rohilkhand	322,567	...	...	...	...	...	322,567	37,47,682	44,06,311	1,88,000	63,41,993
<i>State Railways worked by Companies or by Indian States—</i>											
Assam Bengal	...	45,000	41,516	86,516	...	...	86,516	10,05,165	47,72,602	...	57,77,767
Bengal Nagpur	...	105,000	305,093	410,093	...	...	410,093	47,64,595	1,26,05,373	...	1,73,69,968
Bozwada Extension	...	...	...	...	...	...	...	...	42,938	...	42,938
Bombay, Baroda and Central India	385,084	60,000	95,000	95,000	...	...	480,084	55,77,763	1,06,27,091	7,50,000	1,68,54,854
Dholia Dhanduka	...	...	...	...	...	...	...	...	14,912	...	14,912
Hurma Railways (including Extensions)	...	75,000	37,500	112,500	...	...	112,500	13,07,061	51,07,344	...	64,14,305
East Indian	312,900	...	642,494	642,494	1,112,515	160,305	2,228,214	2,58,88,113	74,40,445	3,736	3,33,38,294
Great Indian Peninsula	224,309 81,250	77,850	122,500	199,750	1,268,511	...	1,778,830	2,06,08,931	1,15,11,820	...	3,21,20,751
Agra Delhi Chord	...	...	...	...	...	...	...	...	5,01,521	...	5,01,521
Baran Kotah	...	...	...	...	...	...	...	...	1,68,513	...	1,68,513
Bhopal	...	...	...	...	...	...	...	...	1,45,946	...	1,45,946
Cawnpore Banda	...	...	...	...	...	...	...	...	2,74,564	...	2,74,564
Jodhpur Hyderabad	...	...	...	...	...	...	...	...	1,55,236	...	1,55,236
Lucknow Bareilly (Rohilkhand and Kumaon)	...	...	21,784	21,784	...	...	21,784	226,335	4,90,603	...	7,22,838
Madras and Southern Mahratta	96,131	175,000	223,223	398,223	488,378	...	982,732	1,14,17,093	53,29,725	...	1,07,47,419
Dhone Kurnool	...	...	...	...	...	...	...	...	33,894	...	33,894
South Indian	146,635	35,000	135,505	170,505	...	...	317,140	36,84,838	26,76,113	...	63,60,751
Coonoor Ootacamund	...	...	...	...	...	...	...	...	1,64,630	...	1,64,630
Tinnevely Quilon (British Section)	...	...	...	...	...	...	...	...	1,491	...	1,491
Ditto (Indian State Section)	...	...	...	...	...	...	...	...	7,514	...	7,514
Tinnevely Tiruchandur	...	...	...	...	...	...	...	...	-11,798	...	-11,798
Tirhoot (Bengal and North-Western)	...	...	...	...	...	...	...	...	27,30,702	...	27,30,702
Abandoned Projects, etc.	...	...	...	...	...	...	...	...	1,09,276	...	1,09,276
State Railway Stores	...	...	...	...	...	...	...	...	-3,74,597	...	-3,74,597
Expenditure in England for stores purchased and remaining unappropriated.	...	...	...	...	...	...	...	...	2,22,929	...	2,22,929
Readjustment of capital outlay in England of Railway Companies at the average rate.	...	...	...	...	...	...	...	...	-7,10,530	...	-7,10,530
	1,712,696	572,250	1,564,615	2,136,865	3,357,396	270,977	7,477,933	8,68,54,260	11,10,15,518	9,41,736	19,88,11,564
<i>Provincial Railways—</i>											
Distillery Siding	...	...	...	...	...	...	...	...	9,114	...	9,114
Jorhat	...	...	...	...	...	...	...	...	37,704	...	37,704
GRAND TOTAL	(a) 1,72,096	572,250	1,564,615	2,136,865	3,357,396	270,977	7,477,933	8,68,54,260	11,10,15,518	(a) 9,41,736	19,88,58,382
	England.	England (converted in Rupees at £1=Rs. 10).	Add Exchange.	India.	Grand Total.						
(a) Interest :—	£	Rs.	Rs.	Rs.	Rs.						
On specific Debt	1,712,696	1,71,26,946	27,71,592	9,41,736	2,08,47,374						
On Non-specific Debt	2,062,175	2,06,21,757	...	9,04,40,629	11,10,62,386						
Total	3,774,870	3,77,48,703	27,71,592	9,13,82,365	13,19,02,760						

(b) Represents interest on the State share of joint Debenture Stock.

STATEMENT No. 53-A.

Statement of Interest, Annuities and Sinking Funds of Purchased Railways chargeable against the Net Revenue receipts for 1920-21.

This statement furnishes details of the interest on Specific Loans, on Non-Specific Debt and the Annuity and Sinking Fund payments connected with certain railways that were purchased by Government. The totals for each Railway under the several headings will be found in the main Account No. 53.

No. 53A.—STATEMENT of INTEREST, ANNUITIES and SINKING FUNDS OF PURCHASED RAILWAYS CHARGEABLE AGAINST THE NET REVENUE RECEIPTS for 1920-21.

Class of charges.	Eastern Bengal.	North-Western.	Oudh and Rohilkhand.	Bombay, Baroda and Central India.	East Indian (including South Behar).	Great Indian Peninsula.	Madras and Southern Mahratta.	South Indian.
1	2	3	4	5	6	7	8	9
<i>Sterling Interest.</i>	£	£	£	£	£	£	£	£
On Railway Debenture Stock	13,948	...	...	...	64,604	108,058	...	19,125
On India 8½ per cent. stock issued in redemption of a portion of Annuity Debenture Stock, and Debentures, and portion of the Capital Stock of the Indian Midland Railway Company	14,621	117,444	-2,942	58,635	266,579	18,365	31,315	...
On India 8 per cent. stock issued for purchase of Railways or in redemption of a portion of Annuity Debenture Stock, and Debentures, and for purchase of undertakings of Railway Companies	13,680	-14,029	309,211	326,449	-15,421	27,896	64,816	119,887
On India 2½ per cent. stock issued in redemption of a portion of Debentures and Debenture Stock	-214	-1,689	10,794	...	-2,362	...	...	7,628
Discount Sinking Fund in redemption of Debt incurred in excess of money raised	...	...	5,504	...	...	...	...	...
Interest chargeable on Advances	...	...	...	...	...	81,250	...	...
TOTAL INTEREST ON STERLING DEBT	42,083	101,778	322,567	385,084	312,900	305,569	66,181	146,635
Interest on Capital Contributed by Companies.	...	...	...	95,000	642,494	199,750	398,223	170,605
<i>Annuities.</i>								
Terminating in 1948 at the rate of £6-18-6-776 for every £100 Stock of Company	...	...	...	...	...	1,268,471	...	...
Terminating in 1953, at the rate of £5-12-6 for £100 Stock of the Company	...	...	...	...	849,141	...	...	...
Terminating in 1958 at the rate of £5-7-10-795 for every £100 Stock of the Company	...	...	...	...	...	...	488,377	...
Terminating in 1957 at the rate of £3-3-4-79 for every £100 Stock of the Company	116,780	...	...	...	...	...	...	...
Terminating in 1958 at the rate of £5-8-8-141 for £100 of the Company	...	371,210	...	...	...	...	...	...
Interest in lieu of Deferred Annuity	...	...	...	...	262,000	...	...	...
Contribution towards management, etc.	-39	61	...	...	1,374	40	1	...
TOTAL ANNUITIES	116,721	371,271	...	...	1,112,515	1,268,511	488,378	...
<i>Sinking Funds.</i>								
Sinking funds pursuant to Acts 42 and 43 Vict., C-206, Section 51 and Acts 44, 45, Vict., C. 58, Section 2(a)	12,042	98,680	...	...	160,305	...	...	...
TOTAL £	170,796	571,677	322,567	480,084	3,228,314	1,778,830	982,782	317,140
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Converted into Rupees at average rate of exchange.	19,84,356	66,41,928	87,47,682	55,77,768	2,58,88,118	2,06,08,981	1,14,17,693	30,84,828
<i>INTEREST ON DEBT.</i>								
<i>Interest on Rupee Debt.</i>								
On India 8½ per cent. Rupee debt	...	...	1,88,000	...	3,786	...	...	...
On India 4 per cent. Rampur Loan	...	...	...	...	...	...	...	...
On India 4 and 4½ per cent. Holker and Salindia Loan	...	...	...	7,50,000	...	...	...	...
TOTAL INTEREST ON RUPEE DEBT.	...	...	1,88,000	7,50,000	3,786	...	...	...
Interest at 3-33½ per cent. on Capital and Capital Advances Account and Stores and Stores Advances Account to end of 1916-17 and at 5-1978 per cent. on outlay since 1916-17 to end of 1919-20 plus half the outlay of the year	1,20,98,732	2,86,02,978	44,06,311	1,05,27,091	74,46,443	1,16,11,620	53,29,726	26,76,113
TOTAL INTEREST BROUGHT TO ACCOUNT IN RUPEES	1,20,98,732	2,86,02,978	45,94,311	1,12,77,091	74,50,181	1,16,11,620	53,29,726	26,76,113
GRAND TOTAL Rs.	1,40,83,088	3,53,44,906	83,41,993	1,68,54,854	3,33,38,304	3,21,20,751	1,67,47,419	68,60,751

[Old Act. No. 58.]

No. 54.—ABSTRACT ACCOUNT of RECEIPTS from SUBSIDIZED RAILWAYS (Government share of SURPLUS PROFITS and REPAYMENT of ADVANCES of INTEREST) credited to IMPERIAL FUNDS during the Year 1920-21.

This account sets forth the receipts from certain Subsidized Railways in which Government has no capital interest, *vide* paragraphs 4 to 6 of the General Note, pages 144-145.

				IMPERIAL.
				₹
INDIA—				
Government share of surplus profits of the Amritsar-Patti Kasur Railway .				1,42,080
Ditto	ditto	Southern Punjab Railway .		23,91,826
Ditto	ditto	Hardwar-Dehra Railway .		1,28,897
Ditto	ditto	Rohilkund and Kumaon Railway .		94,957
Ditto	ditto	Eastern Bengal Railway .		554
Sale of Land, Bengal and North-Western and Tirhoot Railway .				5,572
Ditto	Bezwada Extension .			50
Ditto	Central Provinces Railways .			298
Ditto	Dhond-Baramati Railway .			1,305
Ditto	Ahmadpur-Katwa .			27
Repayment of advances of interest. Ahmadabad-Dholka Railway .				8,844
TOTAL				27,74,910
India .				0,34,532
England .				21,40,377

H.—Railway Revenue Accounts.

[Old Acct. No. 57.]

No. 55.—ABSTRACT ACCOUNT of EXPENDITURE ON SUBSIDIZED RAILWAYS (LAND, SUBSIDY and ADVANCES of INTEREST) debited to IMPERIAL and PROVINCIAL FUNDS during the Year 1920-21.

This account sets forth the expenditure on certain Subsidized Railways in which Government has no capital interest, *vide* paragraphs 4 to 6 of the General Notes, pages 144-145.

IMPERIAL.		R
Assam Bengal Railway—Branch Line Companies worked or under construction—		
Chaparmukh Silghat		—872
Katakhal-Lala-Bazar		2,908
Mymensingh Bhairab Bazar		21,757
Bengal and North-Western Railway		7,422
North-Western Railway—Branch Line Companies worked or under construction—		
Amritsar-Patti-Kasur		5
Jacobabad-Kashmor		25
Nawansbahr-Jaijon Extension		1,385
Southern Punjab		12,436
Oudh and Rohilkhand Railway—Branch Line Companies worked or under construction—		
Hardwar Debra		—4
South Indian Railway—Branch Line Companies worked or under construction—		
Manamadura Sivaganga		1,08,423
Railways under the audit of Government Examiner, Assam Bengal Railway—		
Arakan Light Railway		1,63,826
Mymensingh Bhairab Bazar		81,842
Railways under the audit of Government Examiner, Bombay, Baroda and Central India Railway—		
Guzarat Railways (Rebate)		33,865
Nadiad Kapadvanj		8
Railways under the audit of Government Examiner, East Indian Railway—		
Ahmadpur-Katwa		157
Burdwan-Katwa		320
Bankura-Damoodar River		57,869
Dashghara-Jamalpurganj		8,177
Railways under the audit of Government Examiner, Great Indian Peninsula Railway—		
Barsi Light		148
Dhond Baramati		45
Pachora-Jamner		1,711
Railways under the audit of Government Examiner, Rohilkund and Kumaon Railway—		
Bareilly Soron including Soron Kasganj Branch		218
Moradabad Ramnagar Extension		3,413
Rohilkund and Kumaon Railway for waiving claim for supply of wood fuel		5,000
Pilibhit Shahjahanpore Extension		925
Carried over		5,00,007

No. 55.—ABSTRACT ACCOUNT of EXPENDITURE on SUBSIDIZED RAILWAYS (LAND, SUBSIDY and ADVANCES of INTEREST) debited to IMPERIAL and PROVINCIAL FUNDS during the year 1920-21—concl'd.

IMPERIAL—concl'd.		R
Brought forward	{	5,00,007
Railways under the Audit of Chief Auditor, Eastern Bengal Railway—		
Kalighat Falta	.	308
Sara-Sirajganj	.	9,878
TOTAL IMPERIAL	.	5,09,993
PROVINCIAL.		
Dibru-Sadiya (Assam)	.	5,112
Rohilkhand and Kumaun Railway for waiving claim for supply of wood fuel (United Provinces)	.	5,000
Saharanpur Shahdara Light Railway (United Provinces)	.	2,935
TOTAL PROVINCIAL	.	13,047
GRAND TOTAL	.	5,23,040

[Old Acct. No. 58.]

No. 56.—ACCOUNT of MISCELLANEOUS RAILWAY EXPENDITURE for the Year 1920-21.

This account sets forth the expenditure by Government on certain items which cannot be allocated to specific Railways, viz., outlay on surveys which, when the line is constructed at some future date, will be transferred to the capital account of the Railway; and the net cost of the control exercised by Government over Companies through the Railway Board, the Accountant General for Railways, the Government Inspectors of Railways and Government Examiners of Railway Accounts, as reduced by the recoveries made from the Companies in respect of the same.

RAILWAY SURVEYS AND MISCELLANEOUS CHARGES.		Amount.
IMPERIAL.		
ESTABLISHMENT.		R
Office of the Railway Board, Government Inspectors of Railways, Superintendent, Local Manufactures, and Metallurgical Inspectors and their Establishments, Salaries, Travelling Allowances and Contingencies	.	11,92,146
Mining Engineer and Coal Controller	.	—28,084
Government Examiners of Railway Accounts and their Establishments, Salaries, Travelling Allowances and Contingencies	.	3,25,978
Leave and Pension allowances of Railway Officials paid by means of rupee drafts	.	86,403
Surplus Establishment and Miscellaneous charges	.	2,41,247
Office of Accountant General, Railways	.	2,20,608
Indian Railway Committee	.	2,18,813
Accountant General, Railway's office auxiliary account	.	—75,50,256
Deduct—Contribution for Government Supervision, Audit and Control recoverable from Companies:		—53,41,645
Assam-Bengal	69,601	
Bengal-Nagpur	2,22,482	
Bengal and North-Western	82,238	
Bombay, Baroda and Central India	2,87,574	
Burma	1,87,453	
East Indian	2,21,473	
Great Indian Peninsula including Indian Midland	2,65,795	
Rohilkund-Kumaon	23,003	
Madras and Southern Mahratta	2,21,481	
South Indian	1,28,115	
NET		—16,59,215
Carried over		—70,00,860

H.—Railway Revenue Accounts.

No. 56.—ACCOUNT of MISCELLANEOUS RAILWAY EXPENDITURE for the Year 1920-21—
contd.

RAILWAY SURVEYS AND MISCELLANEOUS CHARGES.		Amount.
SURVEYS, ETC.	Brought forward	R
Assam Bengal Railway—		—70,00,860
Akhaura Birendra-nagar		63
Bagmara-Siju-Jhankeray		10,127
Chittagong Maungdaw		—1,077
Furkating Badulipara		475
Jhanjail Bagmara		36
Maungdaw Akyab		5,396
Madhupur Therriaghat and Tarapunji Ishamati		438
Bengal Nagpur Railway—		
Bokharo Ramgarh Survey		—17,981
Drug Bastar Jeypur		—19
Lohardaga Neterhaut plateau		—5
Monharpur Coal Field Reconnaissance		17,846
South Karanpura Coal Field		131
Venkatanagar Korea Coal Field		1,676
Vizagapatam Harbour		142
Bombay, Baroda and Central India Railway—		
Ahmedabad Kapadvanj		500
Dholka Dhanduka		—3,297
Nadiad Kaira		180
Vasad Katana		2,744
Burma Railways—		
Alon Sainghin		—8,609
Kyaikthin Yindait		2,672
Moulmein Panga Survey		—8,062
Namtu Railway connection Survey		854
Pyinmana Magwe		—30,406
Pyinmana Myinhyin		—9,113
Southern Shan States		1,05,633
East Indian Railway—		
Daltonganj Jubbulpore reconnaissance Survey and Daltonganj Hutor Coal Fields Survey		63,002
Ferro Concrete Bridges building and testing 40 ft. span		—200
Kasta Coal Field Railway Survey		—13,070
Eastern Bengal Railway—		
Bongong Satkhira		128
Boring in the River Hooghly		—84
Churni Bridge, Santipur		3,154
Dinapore Purneah District		16,490
Garmuktesar Kusgunj Canal Bank		10,995
Gham-Shimana Bostee		4,706
Jessore Faridpur		66
Jhenidah Salkopa		272
Kalimpong Gangtok		400
Location of a site for a suitable crossing over the Jamna		2,668
Mymensingh Bhairab Bazar		16,079
Naihati Habra Satkhira		144
Nalbari Tangla		1,644
Nachoul Rampur Boalia		5,261
Parbatipur Bonarpara		961
Parbatipur Siliguri Conversion		14,636
Pandu Shillong		50
Purneah Kissenganj		11,198
Tube Railways		9,230
Udairampur Raipur		27
Great Indian Peninsula Railway—		
Belapur Shegaon		225
Baramati Malegaon Paudhara		390
		2,18,714
Carried over		—70,00,860

No. 56—ACCOUNT of MISCELLANEOUS RAILWAY EXPENDITURE for the Year 1920-21—
contd.

RAILWAY SURVEYS AND MISCELLANEOUS CHARGES.		Amount.
		Rs
SURVEYS, ETC.—contd.		
Brought forward		—70,00,860
		2,18,714
Lucknow Bareilly Railway— Ramnagar Mohan-Kumaria		19,968
Madras and Southern Mahratta Railway—		
Hotgi Sholapur		4,669
Karad Chiplun Ulva		1,01,558
Koregaon Satara		827
Bagalkot-Raibag		333
North Western Railway—		
Dina Sultanpur		113
Fazilka Abohar		6,349
Frontier Railway Reserve		2,33,983
Chaman and Spezand		3,691
Jaijon-Hoshiarpur-Doab		893
Khushab Sangla Hill		—1,108
Khyber Railway Survey		405
Kalabagh Bridge		2,044
Nawshera Durgai		1,548
Rajpura Mulla		2,355
Pathankot Nurpur		1,898
Patiala Jukhal		12,584
Boring in the bed of the Indus at Kalabagh		
Oudh and Rohilkhand Railway—		
Agra-Karachi		1,04,633
Hardwar-Karnaprayag		80,483
Investigation of the scheme of Cement manufacture		1,668
South Indian Railway—		
Freight charges on 5 F. class engines supplied to expeditionary forces returned from War to India		5,338
Jayankonda-Sholapuram Trichinopoly		—1
Mangalore Panemangalore		—6
Shoranur Manantoddy		26,057
Trichy Pudukottah		2,915
Ramnad Virudupati Tenkasi Project		4,519
Panruti-Trichy and Trichy Ramnad project		2,736
Tirhoot Railway—		
Captainganj Thumathubani and Chinroka Pheranda Nawtakwa Extension		577
Ganges Bridge Survey Mokamehghat		—6
Surveys under the Audit of Govt. Examiner, Assam Bengal Ry.—		
Hukong Valley Railway		4,99,351
Carried over		13,30,118
		—70,00,860

No. 56—ACCOUNT of MISCELLANEOUS RAILWAY EXPENDITURE for the Year 1920-21—
concl'd.

RAILWAY SURVEYS AND MISCELLANEOUS CHARGES.		Amount.
SURVEYS, ETC.— <i>cont'd.</i>		Rs
Brought forward		—70,60,860
Surveys under the Audit of Govt. Examiner, Bombay, Baroda and Central India Ry.—		13,30,113
Bombay Sind Connection		16,079
Guzerat Feeder Railway (Reconnaissance)		67
Jamnagar to Dhardas Kuranyer		311
Jamnagar-Kambalia-Salaya		168
Khambalia-Wadala		480
Módasa Dongarपुर		12,960
Neemuch Pachpahar Goona (Reconnaissance)		—129
Porbandar-Kuranga		436
Helvad Malia Extension		—132
Tawabi Crater		8,971
Bengal and North-Western Railway—		
Extra expenditure incurred in the intermediate transfer of Bengal and North-Western Railway Standard engines to the Jodhpur Bikaner Railway on return from East Africa		15,023
Surveys under the Audit of Govt. Examiner, Great Indian Peninsula Ry.—		
Belapur Sheogaon		47
Total Surveys, etc.		13,84,894
TOTAL IMPERIAL		—56,16,466
PROVINCIAL.		
Assam—		
Assam Light		295
Total Provincial		295
GRAND TOTAL		—56,16,171
India		—70,05,252
England		13,89,081

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1920-21.

Section J.—Irrigation.

Revenue Rs. 8,79,68,212. Expenditure Rs 7,01,79,256.

MAJOR HEAD.	No. of Account.	DETAIL of ACCOUNTS.	Page.	AMOUNT OF EACH ACCOUNT.		
				Detail.	MAJOR HEAD TOTAL.	
					Revenue.	Expenditure.
Major Works	57	Direct receipts	166	Rs. ...	Rs. 5,52,03,908	Rs. ...
	58	Working Expenses (Abstract Account)	167	...	...	2,75,19,043
	59	" " (Detailed Account)	172	2,75,19,043	...	...
	60	Capital Expenditure on Protective Irrigation Works in addition to that charged under Famine Relief and Insurance	173	...	...	...
	61	Portion of Land Revenue due to Irrigation (See also Account No. 15A)	174 to 179	...	2,85,63,861	...
	61	Statement of Financial Results	174 to 179	...	...	2,33,16,179
	61	Interest on Debt	179	...	...	...
Minor Works and Navigation	62	Gross Receipts	187	...	42,00,443	...
	62A	Summary of Receipts from Minor Works and Navigation	188	42,00,443	...	...
	63	Expenditure (Abstract Account)	191	...	...	1,93,44,034
	63A	Detailed Account of Expenditure against Capital Account from Imperial and Provincial Funds	197	15,63,517	...	...
	63B	Detailed Account of Expenditure against Revenue Account from Imperial and Provincial Funds	201	27,87,282	...	...
Total					8,79,68,212	7,01,79,256

J.—Irrigation.

No. 57.—ACCOUNT of DIRECT RECEIPTS from MAJOR IRRIGATION WORKS credited to IMPERIAL and PROVINCIAL FUNDS during the Year 1920-1921.

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FINANCE AND REVENUE ACCOUNTS OF THE

DIRECT RECEIPTS DURING THE YEAR.											
	Water rates.	Owners' rates	Sales of water.	Water-supply of Towns.	Plantations	Other canal produce.	Water-power.	Navigation.	Rents of buildings.	Fines.	Miscellaneous.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Imperial.											
<i>North-West Frontier.</i>											
Lower Swat River Canal	4,63,316	...	311	...	4,269	...	42,653	...	1,201	454	4,994
Upper " " "	8,95,999	...	166	...	1	...	15,282	...	3,858	723	17,742
Paharpur Canal	23,875	...	...	...	43	...	...	...	...	...	25
Kabul River Canal	1,42,052	...	4,601	...	108	...	51,832	...	1,105	25	1,595
TOTAL	10,23,842	...	5,081	...	4,421	...	1,09,767	...	6,167	1,202	24,366
<i>Madras.</i>											
Nagavalli River Project	...	...	...	...	...	342	...	...	166	...	150
Godavari Delta System	...	...	1,236	...	14,070	11,353	...	1,21,618	625	43	4,498
Kistna Delta	...	...	1,641	...	12,009	36,273	...	71,349	2,265	22	1,724
Cauvery Delta	...	...	357	...	6,829	2,600	...	...	598	...	5,092
Pennar Anicut	...	...	...	...	...	1,839	...	...	470	...	384
Srivaikuntam Anicut System	...	...	...	870	1,270	1,013	...	...	372	...	43
Kurnool-Cuddapah Canal	...	...	...	2,122	695	3,482	...	586	1,130	...	5,175
Barur Tank	...	...	...	...	...	1,533	...	...	43	...	...
Periyar Project	...	...	...	...	3,074	13,474	...	431	268	...	113
Bushikulya Project	...	...	100	...	204	888	...	...	73	...	7
Cheyera Anicut	...	...	...	...	1,399	...	...	...	55	...	45
Poincy Anicut	...	...	...	...	716	...	...	...	66	...	9
Lower Coleroon Anicut	...	...	...	...	3,074	735	...	...	272	...	910
Shattiatope Anicut	...	...	...	...	575	4	...	...	85	...	6
Tirukkoyllur Anicut	...	...	...	...	1,008	96	...	...	23	...	2
Divi Pumping Project	...	...	...	...	175	955	...	...	420	...	...
Deduct—Provincial share under the Contract	...	...	3,364	2,992	45,169	75,257	...	1,94,014	6,931	65	18,758
	...	...	1,682	1,496	22,585	37,628	...	97,007	3,466	32	9,379
TOTAL	...	...	1,682	1,496	22,584	37,629	...	97,007	3,465	33	9,379
<i>Bombay.</i>											
Dangs Canal	82,137	...	...	...	70	971	...	...	19	652	983
Unkriwah	249	...	...	...	63	209	...	...	...	482	367
Begri Canal	23,581	...	187	...	33	563	...	...	15	1,864	1,847
Mahwah	155	...	...	...	17	1,000	...	...	4	133	1,600
Dad Canal	257	...	...	...	430	431	...	40	24	1,154	207
Naugat Canal	92	...	...	...	230	361	...	...	...	68	35

<i>Eastern Nara Works</i>	2,437	...	3,827	...	673	8,120	...	789	33	5,805	5,191	26,885
<i>Jamuna Canal</i>	1,500	...	83	...	100	24,185	...	...	36	15,685	7,993	49,892
<i>Mathiyadi and Kharicut Canal</i>	35,195	...	103	13	30	4,303	...	...	...	...	2,268	41,914
<i>Lower Panjkum River Works</i>	9,477	...	...	...	3	1,272	...	...	...	...	124	10,869
<i>Kadwa River Works</i>	42,056	...	1	...	...	3,181	...	...	...	44	366	45,618
<i>Pravara River Works—Lakh Canal</i>	778	...	3	...	59	161	...	...	...	3	...	1,004
<i>Nira Canal and Shetphal Tank</i>	9,50,716	...	374	238	663	1,335	...	...	76	58	2,930	9,50,990
<i>Matka Canals and Matoba Tank</i>	3,13,741	...	1,677	54,659	718	5,901	...	533	45	281	1,587	3,84,012
<i>Mhawad Tank</i>	40,323	...	...	...	2,152	833	...	...	7	...	6,001	49,206
<i>Shruti Tank</i>	31,534	...	99,097	...	804	4,734	...	...	2	...	299	1,35,470
<i>Kirtana Canal</i>	32,975	...	...	...	...	597	...	...	...	...	1	33,573
<i>Pravara Canals Project</i>	13,582	...	...	...	684	382	...	...	3	19	94	14,764
<i>Shankapur Tank (Girna left Bank Canal)</i>	11,224	...	...	...	51	195	...	...	1	35	125	19,832
<i>Godavari Canal</i>	3,72,657	...	5,937	...	297	172	...	11	20	434	6,798	3,86,826
<i>Deduct—Provincial share under the Contract</i>	19,75,865	...	1,11,199	51,910	7,077	59,036	...	1,573	285	25,719	38,130	22,73,594
<i>TOTAL</i>	9,87,933	...	55,599	27,455	3,539	29,518	...	687	143	12,859	19,065	11,36,797
<i>Bengal.</i>	...	...	...	...	...	...	...	...	...	...	...	...
<i>Midnapore Canal</i>	1,75,231	...	250	...	94	42	...	40,370	612	...	19,673	2,36,272
<i>Tidal Canal</i>	...	...	...	...	17	502	...	61,372	93	...	1,640	63,024
<i>Deduct—Provincial share under the Contract</i>	1,75,231	...	250	...	111	544	...	1,01,742	705	...	21,313	2,99,896
<i>TOTAL</i>	87,616	...	125	...	55	272	...	50,871	352	...	10,656	1,49,948
<i>United Provinces of Agra and Oudh.</i>	...	...	...	...	...	...	...	...	...	...	...	...
<i>Gheri Nadi scheme</i>	4,703	...	...	...	101	...	...	...	...	...	...	4,804
<i>Majhgawan Tank</i>	13,584	...	...	...	203	...	...	...	...	...	78	14,170
<i>Botwa Canal</i>	3,97,023	...	236	...	3,818	...	...	...	2,007	...	1,019	4,04,128
<i>Ken Canal</i>	2,35,393	...	24	...	2,404	...	...	...	846	...	5,815	2,41,382
<i>Damsa Canal</i>	1,48,672	...	49	...	1,578	...	...	...	696	...	376	1,51,371
<i>Pahuj and Garhman Canal</i>	30,561	...	151	3,293	574	...	...	...	...	...	420	34,999
<i>Ganggar Canal</i>	55,542	...	229	...	1,367	...	...	...	870	...	3,507	60,815
<i>TOTAL</i>	8,86,083	...	709	3,293	10,450	...	...	...	4,419	...	9,715	9,14,669
<i>Carried over</i>	29,87,473	...	63,197	32,244	41,049	67,419	1,00,767	1,48,564	14,545	14,085	73,182	35,51,535

No. 57.—ACCOUNT of DIRECT RECEIPTS from MAJOR IRRIGATION WORKS credited to IMPERIAL and PROVINCIAL FUNDS during the Year 1920-21—continued.

	Water rates.	Owners' rates.	Sales of water.	Water-supply of towns.	Plantations.	Other canal produce.	Water power.	Navigation.	Rents of buildings.	Fines.	Miscellaneous.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Imperial—contd.												
Brought forward	29,87,473	...	63,197	32,244	41,049	67,419	1,09,767	1,48,564	14,545	14,095	73,182	35,51,535
Punjab.												
Western Jumna Canal, including Sirsa Branch	33,29,895	...	22,250	...	28,204	741	5,120	1,20,632	12,137	2,421	2,187	35,43,387
Upper Bari Doab Canal	42,40,870	...	41,025	45	84,497	4,199	1,38,457	...	13,235	4,479	1,75,377	47,11,184
Lower Chenab Canal	92,22,814	7,558	40,901	9,595	19,241	391	17,31	...	17,276	4,157	36,154	93,75,413
Sirhind Canal	41,59,345	...	45,862	1,301	26,438	2,813	1,75,729	14,549	7,436	1,091	2,27,544	46,42,148
Lower Jhelum Canal	27,55,850	...	16,408	1,891	10,139	1,144	54,671	3	7,212	704	7,654	28,62,086
Upper Sutlej Inundation Canal	5,43,414	...	4	...	3,255	341	...	...	4,991	500	8,600	5,61,174
Sidhnai Canal	2,41,043	...	455	...	5,783	1,074	...	...	2,205	82	1,703	2,52,348
Indus Inundation Canal	1,37,694	...	130	...	7,774	64	...	...	1,214	365	1,31,527	2,78,768
Upper Chenab Canal	27,17,775	...	850	203	867	270	...	...	8,117	4,694	19,731	27,52,908
Upper Jhelum Canal	12,85,301	258	2,642	...	1,323	...	...	...	7,197	1,189	35,624	13,33,594
Lower Bari Doab Canal	29,59,702	139	15,076	...	3,060	626	1,948	...	5,631	1,264	67,341	30,54,877
Deduct—Provincial share under the Contract	3,15,79,367/4 1,57,89,684	8,005 4,003	1,82,195 91,097	13,835 6,668	1,06,884 95,342	11,756 5,878	3,93,456 1,96,728	1,35,184 67,592	86,351 43,475	21,006 10,333	7,36,488 3,68,244	3,33,58,487 1,66,79,244
TOTAL	1,57,89,683	4,002	91,098	6,667	95,312	5,878	1,96,728	67,592	43,475	10,533	3,68,244	1,66,79,243
Burma.												
Yeu Canal	93,392	...	31	...	20	1,670	...	...	...	...	1,248	96,361
Twante Canal	...	...	...	...	300	...	...	4,07,943	...	...	1,23,257	5,33,500
Mandalay Canal	2,82,757	...	...	...	50	8,898	...	...	1,213	...	52	2,93,490
Shwabo Canal	5,70,821	...	399	...	72	4,424	...	...	2,800	...	695	5,74,811
Mon Canal	2,44,987	...	30	...	275	8,884	...	...	2,803	...	194	2,58,979
TOTAL	11,48,957	...	460	...	1,337	23,876	...	4,07,943	6,516	...	1,27,446	17,16,536
Bihar and Orissa.												
Orissa Project	5,12,230	...	...	...	12,442	1,007	...	49,177	190	2	42,037	6,17,075
Gone Project	20,20,203	...	1,210	...	5,713	1,830	1,340	19,072	7,737	155	82,078	21,39,344
Phaka Canal	23,035	...	5	...	154	897	...	...	...	...	536	24,627
Tribeni Canal	2,41,301	...	...	...	30	1,827	...	...	16	7	4,272	2,47,533
Deduct—Provincial share under the Contract	27,98,865 13,98,127	...	1,215 608	...	18,339 9,169	5,561 2,781	1,340 670	68,249 34,124	7,943 3,972	164 82	1,28,913 64,466	30,28,579 15,14,289
TOTAL	13,98,438	...	607	...	9,170	2,780	670	34,125	3,971	82	64,466	15,14,289

Central Provinces.												
Asola Moudha Tank	19,946	...	124	...	...	534	...	...	102	50	308	20,438
Wara Tank	1,412	...	25	...	...	146	...	...	15	...	31	1,629
Jamunia Tank	801	...	...	...	...	173	...	...	...	...	144	1,118
Khairbada Tank	5,863	...	...	...	...	302	...	...	6	...	45	6,231
Chandpur Tank	8,344	...	...	...	...	1,147	...	...	...	...	349	9,840
Hargaban Tank	532	...	...	...	...	71	...	...	...	...	387	990
Khairadatan Tank	737	...	...	...	...	10	...	...	...	33	...	780
Kusrangi Tank	1,282	...	...	...	...	...	...	...	...	...	15	1,297
Pindraon Tank	2,681	...	87	...	...	...	...	...	...	...	15	2,783
Cherkamara Tank	5,719	...	...	...	...	560	...	...	2	...	39	6,320
Tandula Canal	2,662	...	65	...	...	437	...	...	1,008	...	2,017	6,169
Marowda Tank	1,040	...	69	...	...	71	...	...	...	...	169	1,349
Khapri-Aranda Tank	613	...	...	...	...	14	...	...	...	...	675	1,302
Bainakheri Kurud Tank	595	...	...	...	...	37	...	...	...	...	38	670
Khola Tank	493	...	...	...	...	...	...	...	...	...	50	543
Kamtek Reservoir	14,999	...	1,175	...	...	1,050	...	...	199	...	771	16,194
Kattanjheri Tank	249	...	...	...	...	160	...	...	40	...	98	553
Bodulkasan Tank	7,387	...	...	...	...	264	...	...	7	...	29	7,887
Mahanadi Canal	51,962	...	14	...	...	1,133	...	...	558	...	1,226	54,923
Wainganga Canal	27,353	...	2	...	...	1,689	...	20	424	...	553	30,251
Bumal Tank	825	...	...	...	...	168	...	...	11	...	72	1,076
Barar Kalan Tank with Mohari feeder	3,676	...	...	...	...	44	...	...	30	1	67	3,819
Kukerdahi Tank	1,234	...	...	...	...	...	...	...	...	...	60	1,294
Ghorajhori Tank	2,709	...	50	...	...	233	...	...	49	...	89	3,180
Khairao Tank	45	...	...	...	...	18	...	...	16	...	23	102
Nalleshwar Tank	2,014	...	7	...	...	312	...	8	...	7	60	2,398
Kumbhari	...	...	...	...	...	...	...	...	...	...	3	3
TOTAL	1,51,568	...	1,618	...	...	9,623	...	208	2,503	71	7,557	1,85,148
TOTAL IMPERIAL	2,14,910	4,002	1,55,950	38,911	1,46,798	1,08,316	3,07,165	6,58,432	71,311	24,781	6,40,836	2,86,46,751
Carried over Imperial	2,14,910	4,002	1,55,950	38,911	1,46,798	1,08,316	3,07,165	6,58,432	71,311	24,781	6,40,836	2,86,46,751

(a) Recoveries by Civil Department.

No. 57.—ACCOUNT of DIRECT RECEIPTS from MAJOR IRRIGATION WORKS credited to IMPERIAL and PROVINCIAL FUNDS during the Year 1920-21—continued.

	Water rates.	Owners' rates	Sales of water.	Water-supply of towns.	Plantations.	Other canal produce.	Water power.	Navigation.	Rents of buildings.	Fines.	Miscellaneous.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward—Imperial	2,14,59,169	4,002	1,56,980	38,911	1,46,798	1,08,276	3,07,165	6,58,412	71,511	24,781	6,40,886	2,36,46,751
Provincial.												
<i>Madras.</i>												
Provincial share under the Contract	...	...	1,682	1,496	22,585	37,628	...	97,007	3,465	32	9,379	1,73,276
<i>Bombay.</i>												
Provincial share under the Contract	9,87,932	...	55,599	27,455	3,539	29,518	...	687	143	12,859	19,065	11,36,797
<i>Bengal.</i>												
Provincial share under the Contract	87,616	...	125	...	55	272	...	50,871	353	...	10,656	1,48,948
<i>United Provinces of Agra and Oudh.</i>												
Ganges Canal	49,53,900	36,164	8,624	1,500	1,03,298	...	70,941	5,044	6,150	5,781	29,662	52,20,524
Lower Ganges Canal	34,42,739	11,719	3,523	...	62,933	1,290	5,000	4,713	4,843	2,365	31,657	36,04,812
Agra Canal	8,07,545	4,325	12,411	...	15,29	...	4,945	...	1,096	1,932	4,557	8,88,912
Eastern Jumna Canal	18,3,235	6,029	1,039	...	21,812	...	4,442	...	1,558	1,682	12,628	19,26,505
Dun Canal	23,193	4,571	19,255	...	683	...	2,236	...	...	...	560	1,36,538
Bijnor Canal	41,696	530	88	...	1,140	...	52	...	180	743	...	44,439
Gorai Canal	51,429	...	5	...	356	...	...	...	...	...	4	81,794
TOTAL	1,12,46,138	(a)99,338	78,975	1,501	2,06,058	1,290	1,54,687	9,757	13,957	12,508	79,398	1,19,03,604
<i>Punjab.</i>												
Provincial share under the Contract	1,57,89,684	(a)4,003	91,097	6,668	95,342	5,873	1,96,723	67,512	43,475	10,533	3,68,244	1,66,79,244
<i>Bihar and Orissa.</i>												
Provincial share under the Contract	18,68,427	...	608	...	9,169	2,761	670	34,124	3,872	82	64,456	15,14,289
Total Provincial	2,25,09,797	1,03,341	2,28,096	37,119	3,36,746	77,367	2,52,085	2,60,038	63,368	36,014	5,51,198	3,15,57,157
GRAND TOTAL	5,09,98,966	1,07,343	2,85,066	74,030	4,83,544	1,85,743	6,59,250	9,13,470	1,36,677	50,796	11,92,084	5,52,03,908

(a) Recoveries by Civil Department.

No. 58.—ABSTRACT ACCOUNT of WORKING EXPENSES and MAINTENANCE of MAJOR IRRIGATION WORKS debited to IMPERIAL and PROVINCIAL FUNDS, during the Year 1920-21.

	IMPERIAL.										PROVINCIAL.							GRAND TOTAL.
	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	TOTAL.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Bihar and Orissa.	TOTAL.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Working Expenses and Maintenance.</i>																		
Extensions and Improvements	75,302	42,802	1,80,725	160	17,787	4,34,475	65,433	18,382	5,274	8,40,341	42,802	1,80,725	161	1,10,724	4,34,475	18,382	7,87,269	16,27,610
Maintenance and Repairs	3,85,263	7,14,006	6,93,575	75,880	2,53,251	23,42,681	3,84,177	3,09,382	2,80,261	54,44,476	7,14,006	6,93,574	75,879	13,20,865	23,42,681	3,09,382	54,56,377	1,09,00,853
Establishment	5,05,140	3,89,029	5,11,403	48,237	3,51,950	36,61,363	3,04,453	4,76,543	3,57,095	66,95,213	3,89,029	5,11,403	48,236	25,92,530	36,61,363	4,76,543	76,79,104	1,43,74,317
Tools and Plant	9,133	5,105	12,847	3,616	4,758	86,511	36,104	14,237	18,619	1,90,930	5,105	12,847	3,616	1,39,688	86,511	14,236	2,61,998	4,52,928
Refunds of Revenue	85	1,221	21,641	68	964	45,520	10	3,000	6,500	79,009	1,220	21,642	69	12,874	45,520	3,001	84,326	1,63,335
TOTAL	(a) 9,74,923	(b) 11,52,164	14,20,191	1,27,861	(c) 6,34,710	65,70,550	(d) 8,80,177	8,21,544	6,67,749	(e) 1,32,49,969	11,52,162	14,20,191	1,27,961	41,76,668	65,70,550	8,21,544	1,42,69,074	2,75,19,043

(a) Includes Rs. 1,736 on account of expenditure in England.

(b) " Rs. 2 " " "

(c) " Rs. 12,103 " " "

(d) " Rs. 2 " " "

(e) " Rs. 3,417 " adjustment of Exchange.

No. 59—DETAILED ACCOUNT of WORKING EXPENSES and MAINTENANCE of MAJOR IRRIGATION WORKS debited to Imperial and Provincial Funds during, and to end of, the Year 1920-1921.

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FINANCE AND REVENUE ACCOUNTS OF THE

	EXPENDITURE DURING THE YEAR.						EXPENDITURE TO END OF THE YEAR.					
	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue.	TOTAL.	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Imperial.												
<i>North-West Frontier.</i>												
Lower Swat River Canal	13,007	70,907	82,039	1,664	50	1,77,667	2,80,877	13,44,273	24,19,686	50,993	6,037	41,01,652
Upper Swat River Canal	38,807	2,53,561	3,20,57	5,799	35	6,8,859	1,01,345	13,30,267	10,74,424	52,749	602	25,57,389
Kabul River Canal	22,424	33,950	61,532	1,117	...	1,19,823	3,49,195	8,61,07	7,18,921	33,542	6,000	19,68,735
Paharpur Canal	1,034	26,845	30,612	553	...	58,074	45,107	4,05,747	2,92,568	13,549	1,525	7,53,496
<i>Deduct—Outlay on Kabul River Canal met from grant under "43—Minor Works and Navigation" (Vide Account No. 63-B)</i>	...	...	...	...	...	...	74,391	2,06,645	2,56,597	3,392	2,361	(+)5,43,386
TOTAL	75,302	3,85,263	5,05,140	9,133	85	9,74,923	7,01,926	37,34,659	42,49,004	1,47,441	11,856	88,44,836
Madras.												
Nagavalli River Project	1,835	13,556	7,438	390	10	23,224	20,741	1,38,864	64,956	2,172	231	2,27,014
Godavari Delta System	35,932	4,31,919	2,44,018	7,609	390	7,19,868	14,84,735	1,53,98,22	1,16,80,708	26,84,174	19,950	3,12,85,119
Kistna Delta System	11,091	3,22,766	2,05,331	1,891	1,368	5,38,65	12,03,647	1,19,67,354	92,53,805	18,96,667	25,906	2,43,37,379
Cauvery Delta System	18,761	1,58,167	75,690	795	293	2,53,776	12,03,907	3,77,901	19,4,231	30,955	1,919	27,45,201
Penner River Canals System	2,703	96,838	18,717	792	34	1,19,684	1,52,593	11,12,671	10,73,672	1,032	1,910	23,54,878
Sircalkuntam Anicut System	2,920	10,502	6,502	43	...	19,932	95,233	6,37,195	4,52,943	2,981	665	11,89,017
Kurnool Cuddapah Canal	11,209	90,732	69,955	987	195	1,73,078	4,72,332	31,67,515	13,64,907	1,07,092	14,592	51,26,483
Barur Tank Project	...	3,785	1,278	48	...	5,111	25,237	1,24,041	67,412	314	54	2,08,083
Bushikulva Project	2,241	37,973	19,373	1,015	6	60,509	1,01,254	9,90,031	2,55,858	2,131	88	13,83,363
Periyar Project	—668	91,136	44,968	325	37	1,35,708	2,11,534	17,44,212	8,29,903	72,750	2,69	28,61,018
Poiney Anicut	—1,190	12,665	4,794	53	...	16,322	88,072	5,34,400	2,00,039	291	461	8,82,383
Cheyera Anicut	2,156	22,516	10,340	114	...	35,206	1,21,334	8,36,831	2,68,606	1,046	833	12,24,749
Tirukkottar Anicut	—1,842	5,612	1,515	17	...	5,362	98,935	6,66,444	1,87,999	106	303	8,53,377
Lower Celeroon Anicut	—4,458	53,169	21,185	234	108	72,238	3,18,491	15,74,876	6,01,533	1,623	423	24,46,946
Divi Pumping Project	2,956	63,238	40,726	—375	...	1,06,545	14,36	6,17,011	2,63,159	58,446	15	9,52,707
Shattilope Anicut	—48	11,536	4,600	54	...	16,342	77,331	6,89,968	2,41,839	651	249	10,10,991
Venkatapuram Tank	16	386	275	4	...	680	16	1,143	785	12	...	1,956
Bhavani tank project	11	1,657	1,028	—9	...	2,687	43	2,311	1,440	—6	...	3,788
<i>Deduct—Provincial share under the Contract</i>	85,905	14,28,018	7,78,058	10,210	2,441	23,04,926	56,90,714	3,97,54,848	2,87,57,635	43,27,557	70,267	7,91,31,021
<i>Provincial outlay on canals now classed as Productive (Vide Account No. 63-B)</i>	42,802	7,14,006	3,89,029	5,105	1,220	11,52,162	10,50,800	72,06,930	53,40,145	7,37,452	11,905	1,43,46,632
<i>Deduct—Provincial share under the Contract</i>	...	...	...	...	...	...	5,92,373	37,61,264	7,68,488	1,702	61	(+)41,24,068
TOTAL	42,802	7,14,006	3,89,029	5,105	1,221	11,52,164	40,37,941	2,98,16,654	2,26,49,028	40,98,403	58,301	6,06,60,901

Bombay.												
Desert Canal	4,082	98,462	33,992	1,060	...	1,37,596	2,56,731	24,53,610	6,33,046	27,555	7,345	35,78,177
Unharwah Canal	1,365	45,375	14,898	483	...	62,121	1,48,437	8,34,314	1,80,417	7,498	...	11,70,666
Bogari Canal	1,36,972	1,28,182	89,614	2,797	...	3,57,565	4,95,373	34,69,778	9,67,333	38,165	1,761	49,72,400
Mahiwah Canal	26,579	58,718	23,381	963	26	1,14,667	1,38,408	8,51,109	1,19,418	6,858	210	11,15,508
Eastern Nara Works	78,013	3,71,750	2,23,429	4,423	...	6,77,614	5,09,908	44,65,428	19,65,825	55,397	8,042	70,65,600
Dad Canal	18,356	68,05	66,568	910	-5	1,54,434	10,134	12,56,481	4,37,127	12,556	518	17,06,816
Jamrao Canal	23,236	2,48,294	2,22,746	2,572	460	4,97,303	1,36,504	33,34,544	37,17,787	77,746	1,367	63,17,848
Nasrat Canal	19,347	93,131	78,166	1,118	88	1,92,350	97,655	12,07,226	4,43,521	11,909	98	17,60,409
Hathmati and Kharout Canals	3,161	23,253	3,672	432	12	30,530	86,071	3,99,737	1,85,551	7,465	3,704	6,32,458
Lower Panjhra River Works	2,749	1,223	2,470	161	...	6,603	37,795	1,27,970	1,04,611	2,385	3,896	2,77,158
Kadva River Works	6,460	10,749	14,369	642	83	32,303	33,49	2,37,233	2,73,927	7,572	528	5,52,679
Pravara River Works—Lakh Canal	...	1,875	1,053	51	...	2,479	715	1,57,542	1,53,326	2,929	116	3,14,628
Mutha Canal and Matoba Tank	14,999	33,590	46,835	1,538	30,998	1,32,960	1,63,670	19,82,590	15,16,485	1,57,776	52,045	38,72,456
Nira Canal and Chetphal Tank	7,160	66,147	83,306	2,735	6,783	1,66,141	1,48,692	10,97,467	11,12,951	47,080	20,539	24,21,739
Mhasvad Tank	826	8,969	10,089	336	75	2,325	26,437	2,55,592	2,15,265	6,432	423	5,04,149
Bkrak Tank	5,733	8,402	7,585	572	...	22,298	56,868	3,77,625	2,67,350	8,240	1,157	7,11,240
Krishna Canal	763	9,405	4,090	481	...	14,739	8,069	3,94,319	2,44,279	6,021	1,632	6,54,320
Gokak Canal, First Section	...	...	...	...	...	...	395	10,533	7,593	389	77	18,967
Chankapur Tank Girna Left Bank Canal	3,302	8,900	10,188	455	...	22,845	20,084	82,738	69,092	3,887	40	1,75,841
Pravara River Canal Project	24	16,093	12,335	601	...	29,053	5,000	1,15,676	71,953	2,543	462	1,95,534
Godavari Canal	7,818	81,526	69,020	3,334	4,763	1,66,461	48,713	6,74,239	4,32,647	14,154	43,671	12,03,224
Deduct—Provincial share under the Contract	3,61,450	13,87,149	10,22,806	25,694	43,283	28,40,382	24,83,999	2,40,35,641	1,20,99,404	5,04,537	1,48,231	3,92,71,802
	1,60,725	6,93,574	5,11,403	12,847	21,642	14,20,191	9,39,662	72,88,369	39,33,440	1,63,925	55,845	1,23,51,241
TOTAL	1,60,725	6,93,575	5,11,403	12,847	21,841	14,20,191	15,44,337	1,67,77,272	81,65,964	3,40,612	92,376	2,69,20,561
Bengal.												
Midnapore Canal	470	1,35,313	86,879	6,457	137	2,22,756	1,88,841	50,31,370	31,36,037	10,66,979	18,542	94,41,869
Tidal Canal	-149	16,448	10,094	775	...	27,166	37,530	13,43,927	6,08,684	2,04,258	3,229	21,98,928
Deduct—Provincial share under the Contract	321	1,51,759	96,473	7,232	137	2,55,922	2,26,671	63,75,297	37,45,721	12,71,237	21,871	1,16,40,797
	161	75,879	48,236	3,616	69	1,27,961	2,19,056	57,55,731	33,14,786	11,71,760	20,368	1,04,81,721
TOTAL	160	75,880	48,237	3,616	68	1,27,961	7,615	6,19,566	4,30,935	99,477	1,483	11,59,076
Carried over	2,98,990	18,68,724	14,53,809	30,701	23,015	36,75,239	62,91,819	5,09,43,151	3,54,94,905	46,85,933	1,64,016	9,75,84,824
(a) R 2,75,707 R 2,67,679 5,43,386 Imperial Provincial. (b) Poiney Anicut 6,71,459 Cheyera " 7,64,418 Tirukkoilur Anicut 6,02,994 Lower Coleroon " 14,37,631 Shatasope " 6,40,018 Mopad Project 7,663 41,24,068												

NO. 59.—DETAILED ACCOUNT OF WORKING EXPENSES AND MAINTENANCE OF MAJOR IRRIGATION WORKS debited to Imperial and Provincial Funds during, and to end of, the Year 1920-21—*continued.*

	EXPENDITURE DURING THE YEAR.						EXPENDITURE TO END OF THE YEAR.					
	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue.	TOTAL.	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Imperial—contd.												
Brought forward	2,98,990	18,68,724	14,53,809	30,701	23,015	36,75,239	62,91,819	5,09,48,151	3,54,94,905	46,85,933	1,64,016	9,75,84,824
United Provinces of Agra and Oudh.												
Ghori Nadi Scheme	...	2,658	4,129	33	...	6,820	272	56,353	20,589	1,311	...	78,525
Lower Ganges Canal (Imperial outlay)	...	...	...	...	...	...	2,99,033	...	77,894	11,253	...	3,87,980
Botwa Canal	19,590	74,917	1,17,762	1,535	375	2,14,379	2,31,916	17,14,162	25,79,561	56,310	29,594	46,11,543
Ken Canal	4,083	66,092	1,06,061	1,723	249	1,98,208	48,793	6,67,188	8,40,189	21,769	2,548	15,80,487
Dassan Canal	—8,238	53,180	56,289	858	324	1,02,413	75,927	4,97,649	5,68,187	6,149	2,159	11,50,071
Pabuj and Garhman Canal	...	6,248	8,554	119	12	14,933	5,022	65,788	44,804	1,387	12	1,17,018
Majhgawan Tank	399	4,119	5,654	88	4	10,252	4,281	32,030	25,595	696	180	62,772
Ghaggar Canal	1,963	32,137	53,501	404	...	88,005	4,641	85,685	1,20,831	1,827	...	2,12,884
TOTAL	17,787	2,59,251	3,51,950	4,753	964	6,34,710	6,69,835	31,18,745	42,77,450	1,00,702	34,499	82,01,275
Punjab.												
Upper Jhelum Canal	75,801	4,06,710	6,37,696	7,332	2,546	11,30,285	2,55,578	21,57,364	20,46,843	29,312	8,781	44,97,877
Lower Bari Doab Canal	1,32,832	5,25,500	8,07,670	21,868	2,187	14,90,107	4,04,729	28,96,586	29,55,549	33,457	5,884	62,96,204
Western Jumna Canal, including Sirsa Branch	1,01,020	6,71,311	8,43,152	41,536	(a)2,819	16,60,338	28,13,487	2,10,31,648	2,06,90,963	6,34,836	3,86,116	4,55,55,760
Upper Bari Doab Canal	86,016	6,16,511	9,04,153	26,166	77,214	17,12,090	36,34,165	2,08,04,754	2,11,04,882	7,64,877	3,03,232	4,66,12,300
Sirhind Canal	1,05,107	4,47,571	8,26,752	8,448	1,145	13,89,023	24,13,708	1,20,64,062	1,41,94,833	5,38,306	85,944	2,96,96,878
Lower Chenab Canal	1,01,615	7,04,378	12,71,207	17,147	2,664	20,97,011	53,53,147	1,83,97,793	2,22,28,705	8,17,764	1,36,119	4,74,33,527
Upper Sutlej Inundation Canal	1,991	2,17,301	2,82,843	8,167	1,333	5,11,655	6,42,734	67,04,994	52,80,958	96,267	27,872	1,27,02,825
Lower Jhelum Canal	79,944	2,96,616	5,90,777	11,208	83	9,78,628	11,55,918	57,47,094	72,59,387	2,41,160	11,084	1,44,14,543
Sidhnai Canal	17,109	69,835	68,292	1,154	22	1,56,412	3,29,810	20,25,512	18,70,883	61,495	2,408	42,39,908
Indus Inundation Canals	30,746	1,62,695	1,51,941	2,583	119	3,48,069	22,44,897	86,06,608	45,93,609	79,716	5,057	1,55,29,887
Upper Chenab Canal	1,36,919	6,66,404	9,36,243	27,428	488	16,67,482	5,59,819	38,97,639	35,90,150	85,415	8,018	81,41,041
	8,68,950	46,85,362	73,22,726	1,73,022	91,040	1,31,41,100	1,98,08,292	10,43,34,072	10,60,66,261	33,82,605	9,79,505	23,50,70,735
Deduct—Provincial share under the Contract	4,34,475	23,42,681	36,61,363	86,511	45,520	65,70,550	63,38,071	2,77,84,782	2,97,88,046	11,17,813	2,48,472	6,59,77,184
TOTAL	4,34,475	23,42,681	36,61,363	86,511	45,520	65,70,550	1,34,70,221	7,70,49,290	7,62,78,215	22,64,792	7,31,033	16,97,93,551

Burma.

Mandalay Canal	10,869	47,670	71,222	3,887	...	1,33,648	4,21,445	8,16,676	8,57,722	24,383	309	21,20,536
Shwabo Canal	28,434	1,35,197	1,66,253	10,582	3	3,40,469	2,37,979	14,73,296	15,91,127	22,652	216	33,25,370
Mon Canals	21,732	78,453	48,354	10,819	7	1,59,365	1,58,441	7,27,484	5,61,816	24,499	225	14,72,465
Twenty Canal	86	38,418	31,649	4,873	...	75,521	31,306	1,60,168	1,43,230	13,940	225	3,48,869
You Canal	4,312	83,944	76,975	5,943	...	1,71,174	5,712	2,00,107	1,58,652	6,132	...	3,70,603
TOTAL	65,433	3,84,177	3,94,453	36,104	10	8,80,177	8,54,883	33,77,731	33,12,547	91,606	975	76,37,742

Bihar and Orissa.

Orissa Project	14,663	2,87,479	3,16,854	15,021	1,319	6,35,336	5,10,292	90,75,092	91,16,007	8,62,427	57,724	1,96,20,842
Sone Project	14,343	2,61,937	5,43,095	12,586	2,373	8,34,934	7,37,213	1,01,13,161	1,53,62,957	8,59,791	2,47,055	2,73,20,177
Dhaka Canal	...	11,026	11,878	123	89	23,116	15,287	1,24,406	1,58,392	4,436	306	3,02,756
Tribeni Canal	7,758	58,322	81,259	743	1,620	1,49,703	1,24,648	7,01,153	8,82,969	21,203	17,619	17,47,592
Deduct—Provincial share under the Contract	26,764	6,18,764	9,53,086	28,473	6,001	16,43,083	13,87,440	2,00,13,812	2,55,20,255	17,47,857	3,22,003	4,89,91,367
	18,392	3,09,392	4,76,543	14,236	3,001	8,21,544	10,27,711	1,75,24,881	2,15,12,959	15,36,087	2,87,222	4,18,88,860
TOTAL	18,582	3,09,382	4,76,543	14,237	3,000	8,21,544	3,59,729	24,88,931	40,07,296	2,11,770	34,781	71,02,507

Central Provinces and Berar.

Chorkhazara	...	4,918	9,810	99	6	14,833	...	8,410	16,297	130	230	25,087
Tandula Canal	2	50,278	51,845	12,449	5,031	1,19,638	2	96,261	1,11,294	20,860	5,376	2,33,793
Wainganga Canal	...	40,001	59,213	934	209	97,357	41	1,64,031	1,59,033	3,469	389	3,26,963
Ghoraheri Tank	...	5,496	11,861	115	...	17,472	...	40,331	41,383	559	550	82,778
Marowda Do.	393	1,219	1,446	403	...	3,461	7,068	23,744	16,426	1,390	597	49,225
Khapri Aranda Do.	151	3,141	2,536	803	...	6,631	13,557	36,499	27,123	2,527	165	79,376
Khola Do.	...	966	704	13	...	1,683	413	10,574	5,781	143	12	15,873
Kusrangi Do.	388	673	1,399	24	30	3,014	2,903	13,669	8,259	403	68	25,302
Khaira Datan Do.	...	424	488	6	...	918	687	8,301	5,678	245	101	15,012
Kukardehi Do.	...	1,299	1,177	20	...	2,496	1,382	14,096	7,946	392	...	23,816
Bainakhari Do.	286	2,453	2,007	40	...	4,786	1,543	22,700	12,375	839	252	37,709
Hargahan Do.	129	1,117	901	312	...	2,459	3,373	17,192	10,580	889	181	32,215
Pindrawan Do.	226	1,328	1,658	23	...	3,235	4,666	22,278	13,366	633	...	40,943
Khairbada Do.	...	8,746	14,963	181	...	23,890	370	81,496	73,636	1,073	643	1,57,217
Chandpur Do.	...	2,166	5,558	43	26	7,793	2,874	50,041	40,424	760	489	94,668
Bumal Do.	35	3,476	4,043	70	...	7,624	1,036	15,178	13,523	377	468	33,622
Bamtek Reservoir	...	11,991	22,225	250	27	34,493	94	1,05,362	86,151	1,500	544	1,93,655
Wara Tank	...	1,447	2,726	29	2	4,206	1,306	13,766	11,672	202	22	26,968
Asola Mendha Do.	...	13,319	24,510	257	...	38,116	...	78,725	70,341	1,147	92	1,50,305
Khairi Do.	...	613	950	12	...	1,575	...	3,321	4,030	51	66	7,968
Barera Kaka Do. with Mohari Feeder	...	3,879	4,155	554	...	8,538	...	15,612	11,827	813	8	28,310
Mahanadi Canal	3,164	1,00,300	1,01,790	1,522	1,169	2,07,835	7,228	3,17,568	2,74,891	22,948	1,780	6,24,415
Kottangheri	...	2,041	2,585	40	27	4,653	...	5,896	8,052	151	30	17,129
Jamunia	...	4,003	4,977	80	...	9,120	...	16,602	15,939	285	26	32,852
Nalashawar	...	3,452	8,089	73	...	11,614	...	21,730	23,072	292	1	45,095
Bodulkasa	...	11,455	18,474	237	33	30,169	...	20,836	29,434	313	221	50,834
TOTAL	5,274	2,80,261	3,37,095	18,619	6,500	6,67,749	48,643	12,30,803	10,98,477	62,391	12,291	24,52,504
TOTAL IMPERIAL CARRIED OVER	9,40,341	54,44,476	66,95,213	1,90,930	74,009	1,32,49,969	2,16,95,130	13,82,13,651	12,44,68,890	74,17,194	9,77,589	29,27,72,504

(a) Includes Rs. 2,124 on account of refund of Owners' Rates (Civil Officers).

No. 59.—DETAILED ACCOUNT of WORKING EXPENSES and MAINTENANCE of MAJOR IRRIGATION WORKS debited to IMPERIAL and PROVINCIAL FUNDS during, and to end of, the Year 1920-21—continued.

	EXPENDITURE DURING THE YEAR.						EXPENDITURE TO END OF THE YEAR.					
	Extensions and Im- provements.	Mainten- ance and Repairs.	Establish- ment.	Tools and Plant.	Refunds of Revenue.	TOTAL.	Extensions and Im- provements.	Mainten- ance and Repairs.	Establish- ment.	Tools and Plant.	Refunds of Revenue.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Total Imperial Brought forward	8,40,341	54,44,476	66,95,213	1,90,930	79,009	1,32,49,969	2,16,95,180	18,82,13,651	12,44,68,890	74,17,194	9,77,589	29,27,72,504
Provincial.												
<i>Madras.</i>												
Provincial share under the Contract	42,802	7,14,006	3,89,029	5,105	1,220	11,52,162	10,60,200	72,06,930	53,40,145	7,27,452	11,905	1,43,46,632
<i>Bombay.</i>												
Provincial share under the Contract	1,80,795	6,93,574	5,11,403	12,847	21,642	14,20,191	9,39,662	72,58,369	39,83,440	1,63,925	55,845	1,23,61,241
<i>Bengal.</i>												
Provincial share under the Contract	161	75,879	48,236	3,616	69	1,27,961	2,19,056	57,55,731	33,14,786	11,71,760	20,388	1,04,81,721
<i>United Provinces of Agra and Oudh.</i>												
Ganges Canal	67,405	5,86,391	11,55,949	1,28,663	8,025	19,46,433	32,58,137	2,41,93,753	3,11,19,235	10,20,249	1,07,140	5,97,58,514
Lower Ganges Canal	16,370	3,83,817	8,69,874	2,423	2,762	12,65,246	26,17,316	1,70,48,860	2,22,92,473	3,55,708	1,32,954	4,24,57,311
Agra Canal	10,869	1,41,433	2,25,987	3,397	482	3,82,158	7,51,273	49,97,053	60,75,520	1,55,401	1,00,994	1,30,80,246
Eastern Jumna Canal	9,961	1,65,124	2,79,383	3,901	1,513	4,59,882	12,69,530	80,25,725	98,78,349	1,16,189	57,357	1,33,47,150
Dun Canal	4,516	23,214	35,242	619	54	63,645	2,60,996	14,28,123	12,66,231	31,354	5,510	30,12,214
Bijnor Canal	931	7,528	15,012	557	38	24,054	97,937	2,11,699	4,03,465	5,554	6,142	7,24,797
Garai Canal	682	13,350	21,083	123	...	35,338	4,186	32,254	43,043	2,538	381	82,402
TOTAL	1,10,724	13,20,855	25,92,530	1,39,683	12,874	41,76,666	82,59,375	5,59,97,472	7,10,98,316	16,96,993	4,70,478	13,74,62,634
<i>Deduct—Imperial outlay on Lower Ganges Canal</i>	...	...	...	...	...	...	2,99,033	...	77,694	11,253	...	3,87,980
<i>Do. Outlay on Dun and Bijnor Canals met from grants under Minor Works and Navigation (vide Acct. No. 63-B)</i>	...	...	...	...	...	...	2,48,500	9,58,316	10,80,437	20,794	8,760	23,16,907
Punjab.	1,10,724	13,20,855	25,92,530	1,39,683	12,874	41,76,666	77,11,842	5,49,79,156	6,99,40,185	16,64,946	4,81,718	13,47,57,847
Provincial share under the Contract	4,34,475	23,42,681	36,61,363	86,511	45,520	65,70,550	63,38,071	2,77,84,782	2,87,88,046	11,17,813	2,48,472	6,52,77,184
<i>Bihar and Orissa.</i>												
Provincial share under the Contract	18,382	3,09,382	4,76,543	14,236	3,001	8,21,544	10,27,711	1,75,24,881	2,16,12,959	15,36,087	2,87,222	4,18,88,860
TOTAL PROVINCIAL	7,87,269	54,56,377	76,79,104	2,61,993	84,326	1,42,69,074	1,72,96,542	12,05,09,849	13,38,29,561	63,81,983	10,85,550	27,91,03,485
GRAND TOTAL	16,27,610	1,09,00,853	1,43,74,317	4,52,928	1,68,335	2,75,19,043	3,89,91,722	25,87,33,500	25,82,98,451	1,37,99,177	20,63,139	57,18,75,989

(a) Includes Rs17,778 Outlay by Civil Officers as under:—

Ganges Canal	Rs 4,819
Lower Ganges Canal	8,017
Agra Canal	3,146
Eastern Jumna Canal	1,062
Dun Canal	123
Bijnor Canal	11

17,778

No. 60. **ACCOUNT of CAPITAL EXPENDITURE on PROTECTIVE IRRIGATION WORKS** in addition to that charged under Famine Relief and Insurance during, and to end of, the Year 1920-21.

	Expenditure during the year.	Expenditure to end of the year.	
	R	R	
Protective Works (a)	...	28,42,770	(a) Details by individual canals are included in Account No. 48-A., in which the total not charged to the Famine Insurance Grant is shown as a 'deduct' entry at foot.

No. 61.—STATEMENT showing the ESTIMATED COST of CONSTRUCTION of MAJOR WORKING EXPENSES, the INTEREST on the DEBT incurred in respect

PROVINCES AND CANALS.	No. of Items.	Estimated cost of construction, excluding Indirect Charges.	CAPITAL OUTLAY, EXCLUDING INDIRECT CHARGES.		REVENUE	
			During 1920-1921.	To end of 1920-1921.	Direct Receipts, Water-rates, etc. (For details, see pages 162 and 163.)	Irrigation Land Revenue collected in the Civil Department.
			(For details, see pages 184, 287 and 288.)			
		Rs.	Rs.	Rs.	Rs.	Rs.
<i>North-West Frontier Province.</i>						
Kabul River Canal	1	12,76,130	8,156	12,39,606	2,01,921	10,719
Lower Swat River Canal	2	41,43,611	—1,77,896	41,43,611	6,17,201	51,950
Paharpur Canal	3	9,05,444	...	9,05,444	23,953	3,318
Upper Swat River Canal	4	2,17,74,155	5,23,686	2,10,80,292	4,33,771	40,855
TOTAL		2,80,99,340	3,53,946	2,73,18,953	11,76,846	1,06,342
<i>Madras.</i>						
Venkatapuram Tank	5	3,72,645	2,681	3,71,838	...	...
Godavari Delta System	6	1,49,98,762	1,90,803	1,36,59,041	1,54,063	38,58,471
Kistna Delta System	7	1,56,58,053	94,104	1,55,95,783	1,25,323	36,04,064
Cauvery Delta System	8	45,80,195	1,02,755	43,53,869	16,142	10,93,899
Penner River Canal System	9	57,27,955	5,468	57,19,935	2,693	5,83,194
Srivaikuntam Ancient System	10	16,68,059	1,045	16,55,399	3,568	1,51,271
Kurnool Cuddapah Canal	11	2,33,87,579	46,255	2,32,94,957	13,190	3,44,711
Barur Tank Project	12	4,19,375	...	4,19,375	1,576	14,611
Periyar Project	13	1,03,94,150	1,959	1,03,11,098	17,880	7,85,545
Nagavalli River Project	14	17,82,574	1,625	16,54,322	658	77,630
Divi Pumping Project	15	28,90,197	16,509	19,73,403	1,550	2,16,862
Rushikulya Project	16	47,32,172	3,345	47,02,008	1,292	1,88,478
Mopad Project	17	22,09,836	68,136	22,09,836	...	...
Bhavanasi Project	18	2,49,581	...	2,49,581	...	...
Chevera Ancient system	19	4,72,899	28,691	4,57,140	1,490	78,326
Poiney do.	20	2,88,830	14,253	2,71,480	791	66,401
Lower Coleroon Ancient	21	18,71,557	...	18,71,557	4,991	3,10,779
Shatlatope Ancient	22	9,43,765	...	9,15,245	714	1,18,841
Tirucholiyar Ancient	23	3,66,759	...	3,66,759	1,129	80,137
Toludur Project	24	29,60,000	2,97,514	17,48,579	...	...
TOTAL		9,54,64,883	8,75,223	9,18,05,700	3,46,550	1,15,78,100
<i>Bombay.</i>						
Desert Canal	25	26,55,301	...	26,55,301	84,832	3,05,187
Beguri Canal	26	23,94,877	—5,437	23,94,877	28,090	4,00,044
Eastern Nara Works	27	72,95,515	24,469	71,05,159	26,865	3,40,412
Hathmati Canal and Khari Cut	28	12,40,983	...	12,40,983	41,914	...
Pravara River Works Lakh Canal	29	3,52,446	...	3,52,446	1,004	225
Kadva River Works	30	9,71,741	...	9,71,741	45,648	594
Krishna Canal	31	8,95,262	...	8,92,977	83,573	...
Lower Panjhra River Works	32	4,45,382	...	4,45,382	10,869	6,521
Ekrak Tank	33	12,28,117	...	12,28,117	1,35,470	...
Mutha Canal and Matoba Tank	34	62,44,749	5,637	62,44,640	3,34,042	52
Unharwah Canal	35	7,68,050	...	7,68,048	1,370	1,43,790
Jamrao Canal	36	87,84,659	—187	87,79,886	49,592	3,45,507
Dad Canal	37	25,65,667	—2,918	25,61,719	565	1,49,517
Nasrat Canal	38	18,01,884	—978	18,04,833	550	1,11,779
Naulakhi Canal	39	12,17,985	...	5,112	...	...
Mahiwah Canal	40	14,45,248	...	13,80,892	2,392	—6,066
Gokak Canal—First Section	41	4,00,939	...	4,00,939	...	...
Mhaswad Tank	42	20,05,553	...	20,05,553	49,206	...
Nira Canal including Shetphal Tank	43	62,23,209	31,235	62,23,209	9,56,390	...
Chankapur Tank	44	19,69,835	88,404	19,27,877	19,832	...
Maladevi Tank	45	3,04,671	...	3,02,041	...	...
Pravara River Works, Ojhar Right Bank Canal	46	1,11,20,711	11,37,682	1,01,86,370	14,764	...
Budhihal Tank	47	13,98,529	—35	4,91,666	...	...
Godaveri Canal	48	96,67,046	49,417	96,67,046	3,86,326	...
Nira Right Bank Canal	49	2,50,09,263	25,02,330	1,92,67,467	...	...
Sukkur Burrage	50	15,973	12,883	12,599	...	...
Seharwah Canal	51	8,57,487	11,724	29,318	...	...
TOTAL		9,92,88,982	38,04,231	8,93,46,228	22,78,594	17,97,563
Carried over		22,28,48,205	50,33,450	20,84,70,881	37,96,990	1,34,62,004

IRRIGATION WORKS, the CAPITAL OUTLAY thereon, REVENUE derived therefrom, the of those WORKS, and the FINANCIAL RESULTS, during the Year 1920-21—*contd.*

DURING 1920-1921.		WORKING EXPENSES, 1920-1921. (For details, see pages 168 and 169.)	EXCLUDING INTEREST.				Interest at 3.3252 per cent. on the Capital outlay to end of 1916-17 and at 5.1879 per cent. on subsequent outlay to end of 1920-21 less & outlay of the year.	INCLUDING INTEREST.				No. of Item.
Less—Collection charges in the Civil Department.	TOTAL REVENUE.		Excess Revenue.	Excess Expenditure.	Rate per cent.			Excess Revenue.	Excess Expenditure.	Rate per cent.		
					Of Excess Revenue.	Of Excess Expenditure.				Of Excess Revenue.	Of Excess Expenditure.	
Rs.	Rs.	Rs.	Rs.	Rs.			Rs.	Rs.	Rs.			
...	2,12,040	1,19,324	93,817	...	7.53	...	42,986	50,331	...	4.06	...	1
...	5,89,151	1,77,887	3,91,484	...	9.45	...	1,41,876	2,49,608	...	6.02	...	2
...	27,271	59,074	...	31,803	...	8.51	30,108	...	61,911	...	6.84	3
...	4,74,126	6,18,859	...	1,44,733	...	7.69	7,10,378	...	8,55,111	...	4.07	4
...	12,83,188	9,74,923	3,08,265	...	1.13	...	9,25,848	...	6,17,083	...	2.26	
...	...	680	...	680	...	18	12,778	...	13,458	...	3.62	5
1,92,755	38,19,779	7,19,868	30,99,911	...	22.69	...	4,61,793	26,38,118	...	19.32	...	6
1,79,248	35,50,189	5,98,865	30,11,474	...	19.31	...	5,22,509	24,88,965	...	15.96	...	7
54,944	10,80,097	2,53,676	8,66,421	...	18.52	...	1,46,153	6,80,268	...	15.16	...	8
28,514	5,57,373	1,19,084	4,88,289	...	7.66	...	1,90,568	2,47,723	...	4.39	...	9
7,684	1,47,275	19,932	1,27,243	...	7.69	...	56,003	71,340	...	4.80	...	10
17,227	8,40,674	1,73,078	1,67,596	...	7.2	...	7,81,390	...	6,13,794	...	2.63	11
709	15,478	5,111	10,867	...	2.47	...	13,945	...	8,578	...	.85	12
37,282	7,65,643	1,35,793	6,29,845	...	6.11	...	3,43,131	2,86,714	...	2.78	...	13
3,276	75,002	23,224	51,778	...	8.13	...	55,319	...	3,541	...	2.14	14
9,073	2,09,322	1,06,545	1,02,784	...	5.21	...	66,559	95,225	...	1.82	...	15
9,385	1,80,405	60,508	1,19,897	...	2.55	...	1,57,048	...	37,151	...	.78	16
...	...	2,687	...	2,687	...	1.07	82,237	...	82,237	...	3.72	17
3,909	75,807	35,203	40,601	...	8.88	...	9,827	...	12,314	...	4.91	18
3,318	63,374	16,322	47,552	...	17.52	...	15,044	25,557	...	5.59	...	19
15,539	3,00,231	72,238	2,27,993	...	12.18	...	9,286	38,266	...	14.09	...	20
5,042	1,13,613	16,342	97,271	...	10.63	...	62,270	1,65,723	...	8.85	...	21
4,007	77,269	5,362	71,897	...	19.61	...	30,434	66,837	...	7.31	...	22
...	...	...	...	...	...	...	12,195	59,702	...	16.27	...	23
...	...	...	...	...	...	...	67,670	...	67,670	...	3.81	24
5,72,672	1,13,51,978	23,04,326	90,47,652	...	9.85	...	30,95,957	59,51,695	...	6.48	...	
18,274	8,71,745	1,37,593	2,34,149	...	8.82	...	88,504	1,46,585	...	5.48	...	25
23,899	4,04,235	3,57,565	46,670	...	1.95	...	80,197	...	33,627	...	1.39	26
20,643	3,46,634	6,77,614	...	3,30,980	...	4.86	2,41,717	...	5,72,697	...	8.06	27
1,760	40,154	30,530	9,624	...	.77	...	41,265	...	31,641	...	2.65	28
62	1,167	2,479	...	1,312	...	.87	11,720	...	13,032	...	3.69	29
2,103	44,137	32,303	11,834	...	1.22	...	32,312	...	20,478	...	2.11	30
1,026	32,647	14,739	17,808	...	1.99	...	29,694	...	11,886	...	1.93	31
1,419	15,971	6,603	9,368	...	2.11	...	14,810	...	5,442	...	1.22	32
6,451	1,29,119	22,298	1,06,721	...	8.68	...	40,837	65,884	...	5.36	...	33
15,546	3,68,548	1,32,980	2,35,568	...	3.77	...	(a) 2,07,246	28,342	...	.45	...	34
8,486	1,38,674	62,121	74,553	...	9.70	...	25,539	49,014	...	6.38	...	35
8,790	3,86,309	4,97,308	...	1,10,999	...	1.26	2,95,614	...	4,06,613	...	4.68	36
8,476	1,41,806	1,54,434	...	12,828	...	.50	81,979	...	97,807	...	3.82	37
5,880	1,06,440	1,02,350	...	85,901	...	4.76	59,915	...	1,45,816	...	6.08	38
...	...	...	...	...	...	...	170	...	170	...	3.33	39
-535	-2,689	1,14,867	...	1,17,306	...	8.49	45,914	...	1,63,220	...	11.82	40
...	...	...	...	...	...	...	13,332	...	13,332	...	3.83	41
1,844	47,362	20,325	27,037	...	1.85	...	86,688	...	30,051	...	1.98	42
47,589	9,08,851	1,66,151	7,42,720	...	11.93	...	2,08,491	5,34,229	...	5.58	...	43
963	16,669	22,845	...	4,176	...	.22	64,734	...	68,910	...	8.57	44
...	...	...	...	...	...	...	10,043	...	10,043	...	3.38	45
630	14,084	29,053	...	14,969	...	.14	3,77,368	...	3,92,335	...	3.85	46
...	...	...	...	...	...	...	16,362	...	16,362	...	3.33	47
18,882	3,67,444	1,66,461	2,00,983	...	2.08	...	3,22,899	...	1,21,916	...	1.26	48
...	...	...	...	...	...	...	7,35,353	...	7,35,353	...	3.82	49
...	...	...	...	...	...	...	826	...	826	...	2.58	50
...	...	...	...	...	...	...	1,221	...	1,221	...	4.16	51
1,92,190	38,78,986	28,40,382	10,38,584	...	1.16	...	81,17,308	...	20,76,724	...	2.38	
7,64,862	1,65,14,182	61,19,631	1,03,94,501	...	...	...	71,39,613	82,55,888	...	...	...	

(a) In the calculation of this figure a sum of Rs. 13,60,525 credited to the Capital Account of the Mutha Canal Project in 1918-19 on account of the separation of Poona Water Works has been taken in reduction of the Capital outlay to end of 1916-17, as the credits really relate to expenditure incurred during that period.

J.—Irrigation.

No. 61.—STATEMENT showing the ESTIMATED COST of CONSTRUCTION of MAJOR WORKING EXPENSES, the INTEREST on the DEBT incurred in respect of those

PROVINCES AND CANALS.	No. of Items.	Estimated cost of construction, excluding Indirect Charges.	CAPITAL OUTLAY, EXCLUDING INDIRECT CHARGES.		REVENUE	
			During 1920-1921.	To end of 1920-1921.	Direct Receipts, Water-rates, etc. (For details, see pages 163 and 164.)	Irrigation Land Revenue collected in the Civil Department.
			(For details, see pages 134 and 135 and 288 and 289.)			
		Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward		22,28,48,205	50,35,450	20,84,70,881	37,96,990	1,34,32,004
<i>Bengal.</i>						
Midnapore Canal	52	83,16,476	244	83,11,129	2,36,272	...
Tidal Canal	53	25,50,805	...	25,50,805	63,324	...
Grand Trunk Canal	54	3,03,74,000	17,86,097	17,86,097	...	...
TOTAL		4,12,41,281	17,86,341	1,26,48,081	2,99,896	...
<i>United Provinces of Agra and Oudh.</i>						
Jaiwanti Tank	55	4,13,124	42,227	99,806	...	...
Ganges Canal	56	3,77,16,889	—2,85,854	3,75,41,439	52,20,524	10,75,870
Lower Ganges Canal	57	3,88,84,462	31,926	3,88,84,462	36,04,812	7,57,889
Agra Canal	58	1,14,44,353	4,901	1,14,44,353	8,88,942	...
Eastern Jumna Canal	59	49,61,003	21,803	49,61,003	19,26,565	2,64,314
Ghori Nadi Scheme	60	4,04,921	4,898	3,95,186	4,804	...
Betwa Canal	61	80,23,792	14,842	80,23,792	4,04,128	2,860
Ken Canal	62	58,08,399	14,705	58,08,399	2,44,332	...
Dassan Canal	63	50,08,160	18,558	48,76,832	1,51,371	1,592
Dun Canals	64	15,61,542	62,977	14,88,918	1,86,538	24,950
Bijnor Canals	65	4,66,511	1,08,216	4,66,511	44,429	14,984
Belan Canal	66	33,315	...	33,315	...	...
Panuj and Garhmanu Canals	67	8,10,623	2,266	8,10,503	34,999	826
Ghaggar Canal	68	41,74,606	3,378	39,81,234	60,315	...
Majhganu Tank	69	4,00,248	3,157	4,00,248	14,170	...
Gorai Canal	70	8,44,842	14,689	8,44,842	81,794	...
Barwar Lake and Canal	71	5,42,990	98,070	5,42,990	...	...
Batkharu Tank	72	6,53,114	94,920	3,07,716	...	...
Raipura Tank	73	3,50,414	1,954	12,242	...	...
Sarda Kichha Feeder Canal	74	1,92,16,227	19,03,799	20,06,192	...	...
Bala Sagar Lake	75	8,47,405	98	98	...	...
TOTAL		14,25,66,440	21,62,105	12,29,29,085	1,28,18,273	21,43,815
<i>Punjab.</i>						
Western Jumna Canal, including Sirsa Branch	76	1,70,89,664	1,06,684	1,70,89,664	35,43,887	2,51,519
Upper Bari Doab Canal	77	2,17,13,839	2,13,822	2,17,13,839	47,11,184	10,14,805
Sirhind Canal	78	2,46,12,787	62,907	2,46,12,787	46,42,148	1,25,472
Lower Chenab Canal	79	3,24,75,512	3,68,700	3,22,02,362	93,75,413	75,67,638
Upper Sutlej Inundation Canal	80	17,29,947	12,615	17,29,947	5,61,174	2,76,685
Sidhmal Canal	81	12,92,983	238	12,92,983	2,52,318	1,48,987
Lower Jhelum Canal	82	1,75,65,103	3,31,408	1,68,94,266	28,52,686	15,30,111
Indus Inundation Canal	83	28,95,059	— 3,185	28,95,059	2,78,768	3,47,780
Upper Jhelum Canal	84	4,35,92,701	— 14,804	4,35,92,701	18,33,594	...
Upper Chenab Canal	85	3,43,75,983	— 1,79,318	3,43,75,983	27,52,908	1,37,144
Lower Bari Doab Canal	86	2,21,40,002	— 1,35,804	2,21,40,002	30,54,877	20,94,967
TOTAL		21,94,83,680	7,63,758	21,85,99,643	3,33,58,487	1,34,94,458
<i>Burma.</i>						
You Canal	87	48,76,590	1,96,705	48,26,386	96,361	...
Mandalay Canal	88	56,82,281	— 56	55,86,067	2,93,490	50,603
Shwabo Canal	89	59,80,208	25,517	59,51,816	5,34,211	1,25,043
Mon Canal	90	60,12,110	2,70,422	57,95,260	2,53,973	43,172
Twantee Canal	91	48,60,611	— 3,74,531	48,60,611	5,33,500	...
TOTAL		2,74,11,800	1,18,027	2,70,30,080	17,16,535	2,21,313
<i>Bihar and Orissa.</i>						
Orissa Project	92	2,68,83,000	7,511	2,64,73,291	6,17,075	...
Sone Project	93	2,59,94,505	...	2,59,64,386	21,39,344	...
Dhaka Canal	94	5,70,173	...	5,70,173	24,627	...
Trilbent "	95	81,48,888	84,658	78,24,730	2,47,533	...
TOTAL		6,18,95,656	92,169	6,08,32,530	30,38,579	...
Carried over		71,49,47,012	99,55,850	65,05,00,250	5,50,18,760	2,23,41,395

IRRIGATION WORKS, the CAPITAL OUTLAY thereon, the REVENUE derived therefrom, the WORKS, and the FINANCIAL RESULTS, during the Year 1920-21—contd.

DURING 1920-21.		WORKING EXPENSES, 1920-1921. (For details see pages 169 to 171.)	EXCLUDING INTEREST.				Interest at 3-3253 per cent. on the Capital outlay to end of 1916-17 and at 5-1979 per cent. on subsequent outlay to end of 1920-21 less outlay of the year.	INCLUDING INTEREST.				No. of Items.
Less—collection charges in the Civil Department.	TOTAL REVENUE.		Excess Revenue.	Excess Expenditure.	Rate per cent.			Excess Revenue.	Excess Expenditure.	Rate per cent.		
					Of Excess Revenue.	Of Excess Expenditure.				Of Excess Revenue.	Of Excess Expenditure.	
Rs.	Rs.	Rs.	Rs.	Rs.			Rs.	Rs.	Rs.			
7,64,862	1,65,14,132	61,19,631	1,08,94,501	...			71,38,613	32,55,888	...			
...	2,36,272	2,28,756	7,516	...	09	...	2,76,392	...	2,68,876	...	3-24	52
...	63,624	27,166	36,458	...	1-43	...	84,820	...	48,622	...	1-90	53
...	...	...	...	...	...	...	46,420	...	46,420	...	2-60	54
...	2,99,896	2,55,922	43,974	...	35	...	4,07,632	...	3,63,663	...	2-88	
...	62,96,894	19,46,433	43,49,961	...	11-59	...	4,041	...	4,041	...	4-07	55
...	43,62,701	12,65,216	30,97,455	...	7-97	...	12,75,690	80,74,271	...	8-19	...	56
...	8,88,942	3,82,168	5,06,774	...	4-48	...	1,93,52	8,04,208	...	4-64	...	57
...	21,90,871	4,59,822	17,30,997	...	31-89	...	3,80,674	1,26,110	...	1-11	...	58
...	4,804	6,20	2,016	...	...	...	1,65,944	16,65,063	...	81-55	...	59
...	4,06,488	2,14,079	1,92,909	...	2-40	51	13,105	...	15,121	...	3-84	60
...	2,44,382	1,98,208	46,174	...	79	...	2,67,052	...	71,143	...	92	61
...	1,52,903	1,02,413	50,550	...	1-04	...	1,12,172	...	1,4,994	...	2-61	62
...	1,81,58	63,645	97,873	...	6-57	...	1,64,261	...	1,18,711	...	2-88	63
...	59,413	24,064	35,349	...	7-58	...	50,482	47,891	...	3-18	...	64
...	...	...	...	...	...	...	15,571	19,778	...	4-24	...	65
...	36,25	14,933	20,892	...	2-58	...	1,108	...	1,108	...	3-33	66
...	60,415	88,005	27,190	...	...	68	20,986	...	6,94	...	75	67
...	14,170	10,252	3,918	...	98	...	1,44,754	...	1,71,944	...	4-32	68
...	91,794	35,238	46,556	...	5-51	...	13,827	...	9,909	...	2-43	69
...	...	...	...	...	...	...	29,933	16,623	...	1-97	...	70
...	...	...	...	...	...	...	21,648	...	21,648	...	3-99	71
...	...	...	...	...	...	...	12,357	...	12,357	...	4-02	72
...	...	...	...	...	...	...	586	...	586	...	4-79	73
...	...	...	...	...	...	...	54,801	...	54,801	...	2-73	74
...	...	...	...	...	...	...	8	...	8	...	8-06	75
...	1,49,61,588	49,11,376	1,01,50,212	...	8-26	...	41,28,247	60,21,065	...	4-90	...	
...	37,94,006	1,60,335	21,34,568	...	12-49	...	5,69,353	15,65,215	...	9-16	...	76
...	57,25,489	17,12,090	40,13,399	...	18-48	...	7,27,903	92,85,431	...	15-13	...	77
...	47,07,620	13,82,023	33,78,597	...	18-73	...	8,21,18	26,57,479	...	10-39	...	78
...	1,69,48,051	20,97,011	1,48,46,040	...	46-02	...	10,70,005	1,37,70,035	...	42-68	...	79
...	8,37,769	5,11,655	3,26,114	...	18-85	...	57,405	3,68,99	...	15-53	...	80
...	4,01,335	1,56,412	2,44,923	...	18-94	...	42,015	2,01,978	...	15-6	...	81
...	48,82,777	9,78,628	34,04,169	...	20-15	...	5,78,452	28,25,717	...	10-73	...	82
...	6,20,498	3,48,069	2,78,429	...	9-62	...	96,219	1,82,210	...	6-29	...	83
...	18,33,594	11,30,245	2,08,309	...	47	...	14,60,812	...	12,57,603	...	2-68	84
...	28,90,052	16,87,482	12,22,570	...	3-56	...	11,47,999	74,571	...	2-22	...	85
...	51,49,944	14,90,107	36,59,737	...	16-53	...	7,53,194	29,06,543	...	13-13	...	86
...	4,68,52,945	1,31,41,100	3,37,11,815	...	16-42	...	73,31,465	2,63,80,380	...	12-07	...	
...	94,861	1,71,174	...	74,813	...	1-55	1,79,182	...	2,53,995	...	5-26	87
4,554	3,32,559	1,33,643	2,05,891	...	3-69	...	1,85,776	20,115	...	3-36	...	88
11,384	8,45,000	3,40,419	5,07,581	...	5-17	...	2,00,657	1,06,874	...	1-80	...	89
4,155	3,00,990	1,59,365	1,41,625	...	2-44	...	1,91,403	...	49,778	...	8-6	90
...	5,33,600	75,621	4,57,979	...	9-42	...	1,169,320	2,88,659	...	5-94	...	91
10,963	10,18,990	8,80,177	10,38,213	...	3-84	...	9,26,338	1,11,875	...	41	...	
...	6,17,075	6,35,336	...	18,261	...	07	8,80,312	...	8,98,573	...	3-39	92
...	21,99,344	8,34,934	13,04,410	...	5-02	...	8,82,311	4,40,799	...	1-70	...	93
...	24,227	23,116	1,511	...	27	...	18,960	...	17,449	...	3-06	94
...	3,47,538	1,49,702	97,831	...	1-25	...	2,66,470	...	1,68,639	...	2-16	95
...	30,33,379	16,43,098	13,85,491	...	5-29	...	20,29,358	...	6,43,862	...	1-06	
...	8,35,75,580	3,68,51,394	5,67,24,236	...	...	...	2,19,61,648	8,47,62,568	...	...	...	

For the collection of this figure a sum of Rs. 15,61,161 credited to the Capital Account of the Twente project during 1917-18 and 1918-19 and of the sale proceeds of certain dredgers has been taken in reduction of the Capital outlay to end of 1916-17, as the credits relate to the Twente project during the latter period.

J.—Irrigation.

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No. 61.—STATEMENT showing the ESTIMATED COST of CONSTRUCTION of MAJOR WORKING EXPENSES, the INTEREST on the DEBT incurred in respect of those

PROVINCES AND CANALS.	No. of Items.	Estimated cost of construction, excluding indirect charges.	CAPITAL OUTLAY, EXCLUDING INDIRECT CHARGES.		REVENUE	
			During 1920-1921.	To end of 1920-1921.	Direct Receipts, Water-rates, etc. (For details, see page 105.)	Irrigation Land Revenue collected in the Civil Department.
			(For details, see pages 135 and 290.)			
Brought forward		Rs. 71,49,47,012	Rs. 99,55,850	Rs. 65,05,00,250	Rs. 5,50,18,760	Rs. 2,93,41,595
<i>Central Provinces.</i>						
Asola-Mendha Tank	96	17,30,346	5,238	16,93,133	20,438	...
Wainganga Canal	97	46,76,807	2,00,632	44,49,919	30,251	...
Mahanadi Canal	98	1,12,99,208	7,03,809	97,29,592	54,923	...
Khapri-Aranda	99	3,34,456	...	3,34,456	1,302	1,663
Chandpur	100	6,45,938	...	6,43,255	9,840	80
Marowda	101	8,76,085	...	3,76,085	1,349	892
Khola	102	91,573	...	91,573	543	...
Khaires	103	1,57,395	...	1,57,395	102	...
Kuerangi	104	1,18,801	...	1,18,801	1,297	215
Khaira-Datan	105	86,929	...	86,929	780	...
Ghorajheri	106	12,07,039	36,837	10,47,456	3,180	...
Kukardehi	107	98,076	...	98,076	1,291	...
Bainakhari	108	1,30,319	...	1,79,316	670	170
Hargohan	109	1,28,296	22	1,28,296	990	335
Pindrawan	110	2,21,100	7,940	2,21,100	2,783	140
Khairbunda	111	7,30,830	...	7,30,615	6,321	445
Rumal	112	2,96,710	...	2,96,710	1,076	...
Ramtek Reservoir	113	27,54,579	...	27,40,328	18,194	42
Wara	114	1,92,529	...	1,92,529	1,029	60
Barerakalan with Mohari Feeder	115	2,19,895	...	2,19,288	3,818	...
Tandua Canal	116	97,09,996	7,04,682	97,09,996	6,189	2,402
Nalashwar	117	6,16,048	7,625	6,12,097	2,898	...
Jamnua	118	4,99,035	1,613	4,99,035	1,118	...
Kattanjeri	119	2,27,308	1,958	1,89,872	558	...
Cherkamara	120	8,38,514	40,216	8,33,852	6,320	274
Bodulkhassa	121	6,27,813	10,423	5,75,144	7,887	373
Pariat Tank	122	8,50,331	2,84,576	6,91,598	...	...
Kumhari	123	4,92,625	2,54,914	3,05,925	3	...
Kharang	124	56,12,450	1,64,161	1,64,161	...	...
Kurzerla	125	1,99,391	95,188	99,314	...	...
TOTAL		4,52,19,902	26,08,840	3,72,12,296	1,85,148	7,091
GRAND TOTAL		76,01,66,914	1,25,64,690	68,77,12,543	5,52,08,908	2,93,48,696

IRRIGATION WORKS, the CAPITAL OUTLAY thereon, the REVENUE derived therefrom, the WORKS, and the FINANCIAL RESULTS, during the Year 1920-1921.

DURING 1920-21.		WORKING EXPENSES, 1920-1921. (For de- tails, see page 171.)	EXCLUDING INTEREST.				Interest at 3 3253 per cent. on the Capital outlay to end of 1916- 17 and at 5 1979 per cent. on sub- sequent outlay to end of 1920-21 less 4 outlay of the year.	INCLUDING INTEREST.				No. of Items.
Less— collection charges in the Canal Depart- ment.	TOTAL REVENUE.		Excess Revenue.	Excess Expen- diture.	Rate per cent.			Excess Revenue.	Excess Ex- penditure.	Rate per cent.		
					Of Excess Revenue.	Of Excess Expen- diture.				Of Ex- cess Re- venue.	Of Excess Expen- diture.	
Rs. 7,84,825	Rs. 8,85,75,630	Rs. 2,68,51,294	Rs. 5,67,24,236	Rs. ...			Rs. 2,19,61,648	Rs. 3,47,62,588	Rs. ...			
...	20,438	38,116	...	17,978	...	1.04	56,726	...	74,404	...	4.39	96
...	30,251	97,357	...	67,106	...	1.51	1,60,909	...	2,28,015	...	5.10	97
...	54,928	2,07,885	...	1,52,962	...	1.57	3,69,104	...	5,22,066	...	5.37	98
...	2,965	6,631	...	3,666	...	1.10	11,121	...	14,787	...	4.42	99
...	9,920	7,793	2,127	...	33	...	21,381	...	19,254	...	2.99	100
...	2,241	3,461	...	1,220	...	32	12,504	...	13,724	...	3.55	101
...	543	1,688	...	1,140	...	1.24	3,045	...	4,185	...	4.57	102
...	102	1,575	...	1,473	...	91	5,234	...	6,707	...	4.26	103
...	1,512	3,014	...	1,502	...	1.26	3,900	...	5,452	...	4.59	104
...	780	918	...	138	...	16	2,891	...	3,029	...	3.48	105
...	3,180	17,472	...	14,292	...	1.36	37,038	...	51,330	...	4.90	106
...	1,291	2,496	...	1,202	...	1.23	3,261	...	4,463	...	5.01	107
...	840	4,786	...	3,946	...	2.20	6,007	...	9,958	...	5.55	108
...	1,325	2,459	...	1,134	...	88	4,288	...	5,422	...	4.23	109
...	2,923	7,235	...	3,12	...	14	8,189	...	8,451	...	3.82	110
...	6,666	23,890	...	17,224	...	2.36	24,291	...	41,515	...	5.68	111
...	1,076	7,624	...	6,548	...	2.21	9,866	...	16,414	...	5.58	112
...	18,236	34,498	...	16,267	...	69	90,947	...	1,07,204	...	3.1	113
...	1,689	4,206	...	2,517	...	1.31	6,401	...	8,918	...	4.63	114
...	3,318	8,588	...	4,770	...	2.21	7,503	...	12,273	...	5.67	115
...	8,591	119,608	...	1,11,017	...	1.14	363,128	...	4,74,140	...	4.88	116
...	2,898	11,614	...	9,216	...	1.51	21,902	...	31,118	...	5.08	117
...	1,118	9,120	...	8,002	...	1.60	17,138	...	25,140	...	5.04	118
...	553	4,693	...	4,140	...	2.18	6,508	...	10,648	...	5.61	119
...	6,594	14,833	...	8,239	...	99	34,137	...	42,376	...	5.09	120
...	8,260	30,199	...	21,939	...	3.81	22,503	...	44,442	...	7.73	121
...	...	...	...	...	...	...	23,383	...	28,338	...	4.10	122
...	3	...	3	...	...	...	9,276	...	9,273	...	3.03	123
...	...	...	...	...	...	...	4,267	...	4,267	...	2.60	124
...	...	...	...	...	...	...	2,688	...	2,638	...	2.71	125
...	1,92,239	6,67,749	...	4,75,510	...	1.28	18,54,531	...	18,30,041	...	4.92	
7,54,825	8,37,67,769	2,75,19,043	5,62,48,726	...	8.18	...	2,33,16,179	3,29,32,547	...	4.79	...	

* Charged in India Rs. 2,30,57,565, in England Rs. 12,38,614.

J.—Irrigation.
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No. 62.—ACCOUNT of GROSS RECEIPTS from MINOR WORKS and NAVIGATION credited to IMPERIAL and PROVINCIAL FUNDS
during the Year 1920-21.

Irrigation and Navigation.		DIRECT RECEIPTS DURING THE YEAR.									
		Water-rates.	Owners' rates.	Sales of water.	Water-supply of towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rents of buildings.	Fines.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Imperial.											
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT.											
<i>Baluchistan.</i>											
Suebo Canal		16,403	...	...	...	...	159	112	...	80	...
Khusdil Khan Reservoir		75,321	...	...	...	...	...	...	4	205	50
Nar Nalla Project		...	...	1,528	...	14	...	...	...	...	...
Nati Weir Canal		30,926	...	1,500	...	...	...	3,159	...	11	...
TOTAL		1,22,655	...	3,128	...	14	159	3,301	4	404	267
<i>Bombay.</i>											
Sind.											
Sukkur Canal		1,344	...	...	...	66	1,476	...	...	...	301
Ghar Canal		156	...	...	...	380	2,000	...	...	230	141
Sutta Canal		16	...	...	...	...	6	...	...	...	...
Alibhar Kacheri Canal		...	...	...	...	...	507	...	3	...	1
Marak Great Canal		827	...	...	...	129	3,088	...	2	...	...
Sirfrazwah Canal		675	...	...	...	52	1,054	...	...	...	5
Fuleli Canal		13,279	...	5	...	125	10,514	...	...	1	697
Hasanaliwah		—139	...	...	...	...	306	...	...	...	...
TOTAL SIND		16,157	...	5	...	752	18,981	...	3,856	231	1,145
<i>Deccan and Gujarat.</i>											
Grana Nagrasu Tank		25	...	...	...	...	128	...	...	...	679
Sabhat Tank		1,024	...	...	...	...	38	...	...	...	500
Wangroli Tank		5,831	...	33	...	...	100	...	...	...	500
Savali Tank		6,875	...	...	20	...	100	...	...	...	311
Hartala Tank		184	...	140	...	2	239	...	...	...	734
Mhasva Tank		296	...	...	...	33	316	...	...	...	552
Jamda Canals		5,350	...	...	...	2,163	549	...	...	...	75
Parsal Tank		4,305	...	...	...	...	112	...	...	...	40
Pravara Left Bank Canal		35,112	...	...	...	141	283	...	...	...	216
Rhatodi Tank		4,033	...	...	...	15	1,736	...	1	...	1,710
Kasurdi Tank		87	...	...	...	...	85	...	...	...	130
Shirurpha Tank		4,722	...	...	...	...	—12	...	...	...	336
Rhadafadi Tank		2,787	...	...	...	255	8,031	...	...	...	214
Karimgon Tank		807	...	...	...	...	55	...	...	...	...
Ashit Tank		30,194	...	...	...	1,079	4,411	...	...	...	1,586
Pachai Tank		7,877	...	3,066	...	...	556	...	...	...	107

Bevari Canal	2,915	...	...	...	...	679	...	...	...	...	8	3,400
Upper Man River Works	4,463	...	...	...	...	358	...	...	...	...	86	4,907
Yona River Irrigation Works	19,353	...	...	...	...	2,770	...	...	...	...	34	22,167
Chikhi Canal	1,335	...	...	...	...	10	...	...	...	...	...	1,345
Maini Tank	11,774	...	...	...	...	769	...	...	...	...	...	12,543
Muhtundi Tank	...	...	...	...	...	267	...	...	...	...	...	267
Gokak Canal, 1st Section	30,981	...	778	...	3	2,651	14,313	...	18	...	399	49,643
Dambal Tank	970	...	...	...	...	170	...	...	...	...	...	1,140
Medleri Tank	536	...	...	...	...	305	...	...	...	...	...	841
Mandag Tank	1,535	...	...	...	180	174	...	...	...	...	...	1,889
Futeleo Tank	151	...	...	...	...	17	...	...	...	...	...	363
Dharma Canal	3,243	...	...	...	...	1	...	...	...	...	...	3,260
Asundi Tank	570	...	...	...	...	72	...	...	...	...	...	642
TOTAL DECCAN AND GUJARAT	1,77,315	...	4,022	20	3,376	25,046	14,313	...	27	35	8,910	2,33,564
	1,93,472	...	4,027	20	4,628	44,027	14,313	3,855	258	1,180	27,466	2,93,248
<i>Deduct—Provincial share under the Contract</i>	96,736	...	2,013	10	2,314	22,014	7,156	1,923	129	590	13,733	1,46,623
TOTAL	96,736	...	2,014	10	2,314	22,013	7,157	1,927	129	590	13,733	1,46,623
<i>Bengal.</i>												
Calcutta and Eastern Canals	...	...	...	...	68	...	...	3,65,011	7,835	...	20,555	3,93,469
Madaripur Bheel route Project	...	...	...	...	24	...	...	3,14,963	3	...	1,908	3,16,958
	...	...	...	...	92	...	...	6,79,974	7,838	...	22,523	7,10,427
<i>Deduct—Provincial share under the Contract</i>	...	...	...	...	46	...	...	3,39,987	3,919	...	11,262	3,55,214
TOTAL	...	...	...	...	46	...	...	3,39,987	3,919	...	11,261	3,55,213
<i>Rajputana.</i>												
Tanks in Ajmere Sub-Collectorate	4,572	...	...	...	...	...	...	...	172	1,144	3,019	8,907
" Beawar "	7,956	...	...	...	...	...	...	...	186	90	409	8,701
" Todgarh "	4,813	...	...	...	...	...	...	...	7	37	171	4,528
TOTAL	16,841	...	...	...	...	...	...	...	365	1,271	3,659	22,156
<i>Punjab.</i>												
Shahpur Canal	75,891	...	...	...	...	...	...	...	...	...	...	75,891
Ghaggar Canal	6,811	...	...	...	...	...	...	...	...	...	...	6,811
TOTAL	82,702	...	...	...	...	...	...	...	...	...	...	82,702
Total works for which Capital and Revenue Accounts are kept	3,18,934	...	5,042	10	2,374	22,202	10,458	3,41,918	4,817	2,128	28,717	7,36,600
Carried over	3,18,934	...	5,042	10	2,374	22,202	10,458	3,41,918	4,817	2,128	28,717	7,36,600

J.—Irrigation.

DIRECT RECEIPTS DURING THE YEAR.												
	Water-rates.	Owners' rates.	Sales of water.	Water-supply of towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rents of buildings.	Fines.	Miscellaneous.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Irrigation and Navigation—contd.												
Imperial—contd.												
Brought forward	3,18,934	...	5,042	10	2,374	22,202	10,458	3,41,918	4,817	2,128	28,717	7,36,600
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT.												
Bombay.												
Shikarpur Canals District	5,142	...	...	...	37	1,863	...	...	...	347	1,413	8,602
Hyderabad Canals	1,703	...	...	...	87	5,615	...	5	4	747	920	9,081
Fuleli Canals	...	...	...	...	...	310	...	...	...	8	410	788
Karachi Canals	2,012	...	...	...	200	336	...	...	2	...	4,153	7,203
Western Yara Canal	9,895	...	...	...	1,372	7,089	...	...	...	2,149	8,655	28,170
Nasik and Ahmednagar Irrigation District	...	...	...	...	...	...	...	...	...	...	2,46	2,946
Nasrat Canals District	927	...	...	...	...	221	...	40	23	3	306	1,519
Gujrat Irrigation do.	6,096	...	...	...	...	9,068	...	...	...	...	4,232	19,896
Poona Irrigation do.	598	...	...	...	...	...	...	...	...	...	...	598
Dharwar District	516	...	...	...	...	152	...	...	...	...	673	1,371
Belgaum do.	...	...	...	...	...	...	...	...	...	...	14	14
Bijapur do.	...	...	...	...	...	116	...	...	...	...	1,400	1,516
West Khandesh District	2,528	...	...	...	...	...	...	...	...	...	20	2,548
Surat and Broach do.	...	...	...	...	...	35	...	...	...	...	3,773	3,808
	29,447	...	...	...	1,756	25,355	...	45	29	3,254	28,924	38,829
Deduct—Provincial share under the Contract	14,723	...	...	...	878	12,683	...	22	15	1,627	14,462	44,410
TOTAL	14,724	...	...	...	878	12,682	...	23	14	1,627	14,462	44,410
Bengal.												
Orissa Coast Canal	...	...	...	...	85	...	...	11,444	11	...	1,896	13,236
Nadia Rivers	...	...	...	...	...	...	...	13,288	52	...	38	13,378
Gaighattha and Bari Khals	...	...	...	...	...	...	...	1,200	...	...	230	1,430
	...	...	...	...	85	...	...	25,932	63	...	1,964	28,044
Deduct—Provincial share under the Contract	...	...	...	...	42	...	...	12,966	32	...	982	14,022
TOTAL	...	...	...	...	43	...	...	12,966	31	...	982	14,022
Punjab.												
Muzaffargarh Inundation Canal	2,48,388	...	596	...	5,105	375	...	100	752	473	797	2,56,586
Lower Satlej Inundation Canals	2,31,577	...	250	...	1,508	13	...	...	906	...	318	2,34,572
Chenab Inundation Canals	1,32,294	...	68	...	9,827	363	...	...	13	3	507	1,43,075
TOTAL	6,12,259	...	914	...	16,440	741	...	100	1,671	476	1,622	6,34,323
Bihar and Orissa.												
Orissa Coast Canal	...	...	...	...	63	...	...	6,184	...	...	808	7,0

Polychaeta.

Delhi Provinces.

Bengal.

Richard Lari Spill

TOTAL

Saran Canal

Tear Canal

Deduct—Provincial share under the Contract

TOTAL

Total works for which neither Revenue nor Capital Accounts are kept

Total Imperial

Madras.

Peddennicu Tank of Cheniarowpatam

Најоругам

Chembrambakam Tank

Palar Anicut

Pelandorai Tank

Buckingham Cars
Modern Waterways

Madras Water-supply and Irrigation Extension Project

Project Geniam G

Yederanniram Canal

Friddhachalam Anica

Mehamatür do.

Valhura	do.
---------	-----

Muradur do.

Thadapalle Channel

Arionkotta do.
Kalinangay do.

Kalingaroyen do.
Savienan Puriat

Sage era Project
Hansford do

Handy Channel Ex

Ganjam Minor River System:

Camburn tank

Kochernon tank

TOTAL

Carried over

{ Provincial
 { Imperial

9,83,846

(a) Recoveries by the Civil Department.

**No. 62.—ACCOUNT of GROSS RECEIPTS from MINOR WORKS and NAVIGATION credited to IMPERIAL and PROVINCIAL FUNDS
during the Year 1920-21—contd.**

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FINANCE AND REVENUE ACCOUNTS OF THE

		DIRECT RECEIPTS DURING THE YEAR.											
Irrigation and Navigation—contd.		Water-rates.	Owners' rates.	Sales of water.	Water-supply of Towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rent of buildings.	Fines.	Miscellaneous.	TOTAL.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	{ Imperial	9,63,846	...	5,957	10	19,767	35,706	10,464	3,53,009	6,686	4,231	55,219	14,59,985
	{ Provincial	...	...	...	35,375	4,311	407	...	74,501	646	6	8,367	1,29,279
Provincial—contd.													
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT—contd.													
Bombay.													
Provincial share under the Contract		86,738	...	2,013	10	2,314	22,014	7,156	1,928	129	590	13,783	1,46,623
Bengal.													
Provincial share under the Contract		...	...	...	...	48	...	...	3,39,987	3,919	...	11,262	3,55,214
United Provinces of Agra and Oudh.													
Kotra Khamba Tank		197	...	...	...	12	...	...	...	...	...	...	209
Sukbra Canal		3,357	...	...	...	39	...	...	...	...	...	...	3,396
Khaptan Tank		2,012	...	...	...	20	...	...	...	...	...	61	2,093
Manikpur Tank		1,411	...	...	...	8	...	...	...	...	...	...	1,419
Seori Lakes		7,849	...	7	...	98	...	...	...	...	...	5	7,969
Kalyanpur Tank and Canals		1,709	...	6	...	54	...	...	...	...	...	8	1,776
Bobilkhand Canals		2,45,179	1,752	8	...	5,076	...	2,656	...	1,028	786	206	2,56,691
Bundelkhand Irrigation Works { Jhansi Lakes		14,447	...	...	...	216	...	...	...	...	...	1,110	15,773
{ Hamirpur Lakes		8,518	...	36	...	219	...	...	...	...	...	330	9,103
TOTAL		2,84,673	*1,752	57	...	5,742	...	2,656	...	1,028	786	1,720	2,92,419
Central Provinces and Berar.													
Mala Tank		7	...	...	...	...	...	...	...	...	...	...	7
Niwar Tar		1,260	...	...	...	...	67	...	...	2	...	38	1,367
Bocuanalla		98	...	...	...	...	1	...	...	...	...	2	101
TOTAL		1,365	...	...	...	...	68	...	...	2	...	40	1,475
Total works for which Capital and Revenue Accounts are kept		3,82,779	1,752	2,070	35,385	14,419	26,149	9,812	4,16,422	5,724	1,382	35,122	9,31,010

WORKS FOR WHICH ONLY REVENUE
ACCOUNTS ARE KEPT.*Bombay.*

Provincial share under the Contract . . .	14,723	...	...	...	878	12,683	...	22	15	1,627	14,462	44,410
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Bengal.

Provincial share under the Contract . . .	...	...	...	...	42	...	...	12,966	32	...	982	14,022
---	-----	-----	-----	-----	----	-----	-----	--------	----	-----	-----	--------

Punjab.

Shahpur Canal	40,490	...	...	...	...	...	...	...	...	...	...	40,490
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Burma.

Mandalay District	...	63,350	540	...	40	2,430	...	4,220	56	...	275	71,411
Myingyan "	...	5,279	...	...	...	86	...	...	20	...	5	5,390
Shwebo "	...	2,554	...	...	...	667	...	...	29	...	...	3,250
Kyaikuo "	555	5,19,524	394	...	200	9,203	...	...	985	...	227	5,31,088
Meiktila "	...	1,06,325	1,092	...	43	3,073	...	...	1,794	...	80	1,13,306
Minbu "	...	2,12,723	...	...	12	40	...	...	539	...	...	2,13,364
Yamethin "	...	10,368	2,415	...	55	2,302	...	...	310	...	60	15,416
Pegu "	...	...	551	...	...	7,717	...	1,74,914	621	...	14,436	1,98,339
Thaton "	...	...	...	...	11	124	...	...	52	...	...	187
Magwe "	...	1,111	...	...	...	...	...	...	...	...	...	1,111

TOTAL	555	9,21,634	5,892	...	360	25,742	...	1,79,134	4,412	...	15,133	11,52,862
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Bihar and Orissa.

Provincial share under the Contract . . .	...	...	...	...	31	...	...	3,092	...	...	402	3,525
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Central Provinces.

Tank Projects	27,778	...	1,298	...	...	2,126	...	...	379	5	3,000	34,536
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Total works for which only Revenue
Accounts are kept

	83,543	9,21,634	7,190	...	1,311	40,551	...	1,95,214	4,333	1,632	33,979	12,39,895
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Carried over	4,66,325	9,23,386	9,260	35,385	15,724	66,700	9,12	6,11,636	10,562	3,074	69,101	22,20,905
{ Provincial	9,63,846	...	5,957	10	19,707	35,700	10,464	3,58,099	6,686	4,231	55,219	14,59,985
{ Imperial												

* Recoveries by the Civil Department.

No. 62.—ACCOUNT of GROSS RECEIPTS from MINOR WORKS and NAVIGATION credited to IMPERIAL and PROVINCIAL FUNDS during the Year 1920-21—concl'd.

DIRECT RECEIPTS DURING THE YEAR.												
Irrigation and Navigation— <i>concl'd.</i>	Water-rates.	Owners' rates.	Sales of water.	Water-supply of towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rent of buildings.	Fines.	Miscellaneous.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward { Imperial	9,63,846	...	5,957	10	19,767	35,706	10,461	3,58,099	6,636	4,231	55,219	14,59,985
Provincial	4,50,325	9,23,380	9,260	35,385	15,724	68,700	9,812	5,11,636	10,562	3,014	69,101	22,20,965
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT.												
Madras	5	...	65	...	3,348	(a) 2,109	19,165	9,414	(b) 715	(c) 4,049	(d) 29,833	68,709
Bengal.—Provincial share under the Contract	15,284	...	...	...	...	33	...	...	12	...	6,311	21,845
Punjab	(e) 81,186	...	127	...	106	75	373	...	961	10	(f) 1,188	84,086
Bihar and Orissa.—Provincial share under the Contract.	2,544	...	1	...	...	43	7	...	21	...	220	2,838
Central Provinces	...	...	...	...	...	...	...	...	57	...	168	215
Total works for which neither Capital nor Revenue Accounts are kept	99,019	...	193	...	3,514	2,205	19,746	9,414	1,706	4,069	37,715	1,77,491
Total Provincial	5,49,344	9,23,380	9,453	35,385	19,238	68,965	29,858	6,21,050	12,321	7,073	1,06,816	23,98,896
Total Irrigation and Navigation	1,20,190	9,23,380	15,400	35,385	39,005	1,04,671	39,822	9,79,149	19,014	11,804	1,62,036	38,58,381
AGRICULTURAL.												
Imperial.												
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT.												
Bengal.—Mograhat Drainage Project	...	...	...	...	...	1,305	...	19,343	...	...	1,572	22,310
Deduct—Provincial share under the Contract	...	...	...	...	...	697	...	9,672	...	...	786	11,153
TOTAL	...	...	...	...	...	608	...	9,671	...	...	786	11,156
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT.												
Bamlay	9,735	...	102	...	45	3,817	...	...	50	51	16,493	30,293
Deduct—Provincial share under the Contract	4,867	...	51	...	23	1,908	...	...	25	26	8,246	15,146
TOTAL	4,868	...	51	...	22	1,909	...	...	25	25	8,247	15,147
Bengal	...	...	...	...	214	6,290	...	7,101	2,514	...	(e) 79,263	95,419
Deduct—Provincial share under the Contract	...	...	...	...	122	3,145	...	3,551	1,257	...	39,631	47,706
TOTAL	...	...	...	...	122	3,146	...	3,550	1,257	...	39,632	47,706
Punjab.—Muzaffargarh Embankment	...	...	...	...	...	...	...	...	128	...	...	128
Bihar and Orissa	...	5,451	...	...	39	1,062	...	...	527	...	(f) 55,041	62,130
Deduct—Provincial share under the Contract	...	2,725	...	...	20	531	...	...	263	...	27,521	31,060
TOTAL	...	2,725	...	...	19	531	...	...	264	...	27,520	31,060
Total Imperial	4,868	2,725	51	...	103	6,263	...	13,221	1,674	25	76,186	1,05,186

Provincial.											
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:											
<i>United Pro-</i>	{ Bara Musel Tank	1,624	...	...	...	6	...	...	...	...	1,630
<i>vinces</i>	{ Tanks in Banda District	1,528	...	...	...	19	...	...	...	8	1,555
	TOTAL	3,152	...	...	...	25	...	...	...	8	3,185
<i>Burma</i>	{ Irrawady Embankments	...	...	...	...	305	25	...	1,125	497	1,952
	{ Thongwa Island Embankment	...	...	...	...	123	25	...	...	...	51
	TOTAL	...	...	...	...	431	50	...	1,125	497	2,103
Total works for which Capital and Revenue Accounts are kept.		3,152	...	...	...	456	50	...	1,125	506	3,288
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT:											
<i>Bengal</i> —Provincial share under the Contract		...	...	...	...	...	697	...	9,672	786	11,155
<i>United Pro-</i>	{ Tanks in Jhansi District	11,589	...	15	...	137	...	...	...	1,017	12,768
<i>vinces</i>	{ Tanks in Hamirpur District	2,124	...	...	...	...	...	...	...	...	2,124
	{ Tanks in Banda District	1,126	...	...	...	17	...	...	...	...	1,113
	{ Tanks in Jalaun District	...	...	1,708	...	...	...	...	...	...	1,708
	TOTAL	14,839	...	1,723	...	154	...	...	...	1,017	17,733
<i>Burma</i>	Maubin Embankment, Maubin District	...	...	...	...	1,296	...	...	3	186	1,485
	Sittang Embankment, Pegu District	...	...	...	...	...	...	...	400	...	400
	Zwebat Wonyngyi Embankment	...	...	...	...	...	...	...	...	1,436	1,436
	Ela Embankment	...	...	...	...	...	700	...	...	...	700
	TOTAL	...	...	...	...	1,296	700	...	403	1,622	4,021
Total works for which only Revenue Accounts are kept.		14,839	...	1,723	...	1,450	1,397	...	9,672	403	32,908
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT:											
<i>Madras</i>		...	...	...	...	70,297	12,001	...	914	34	2,297
<i>Bombay</i>	Provincial share under the Contract	4,867	...	51	...	23	1,908	...	...	25	26
<i>Bengal</i>	Provincial share under the Contract	...	...	...	...	122	3,145	...	3,551	1,257	39,131
<i>United Provinces</i>	...	10,142	...	...	...	77	...	...	...	170	...
<i>Bihar and Orissa</i>	Provincial share under the Contract	...	...	...	...	...	...	...	...	...	237
<i>Burma</i>	...	...	2,725	...	...	20	531	...	...	263	27,521
	...	...	...	...	...	...	...	...	...	18	18
Total works for which neither Capital nor Revenue Accounts are kept.		15,009	2,725	51	...	70,539	17,585	...	4,465	1,767	2,323
Total Provincial		33,000	2,725	1,774	...	72,445	19,032	...	14,137	3,295	2,323
Total Agricultural		87,868	5,451	1,825	...	72,603	25,315	...	27,358	4,969	2,348
GRAND TOTAL		15,67,068	9,28,897	17,235	35,895	1,11,613	1,29,983	39,822	10,06,507	23,983	13,652
3.—Irrigation.											

* Recoveries by the Civil Department.

(a) R1 by Civil Department.
(b) R277 by Civil Department.(c) R3,989 by Civil Department.
(d) R17,356 by Civil Department.(e) R64,770 by Civil Department.
(f) R51,842 by Civil Department.(g) R413 by Civil Department.
(h) R337 by Civil Department.

No. 62A.—SUMMARY of RECEIPTS from MINOR WORKS and NAVIGATION during the Year 1920-21.

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FINANCE AND REVENUE ACCOUNTS OF THE

PROVINCES.	IMPERIAL					PROVINCIAL					GRAND TOTAL.
	Works for which Capital and Revenue Accounts are kept.	Works for which only Revenue Accounts are kept.	Works for which neither Capital nor Revenue Accounts are kept.	Agricultural.	TOTAL.	Works for which Capital and Revenue Accounts are kept.	Works for which only Revenue Accounts are kept.	Works for which neither Capital nor Revenue Accounts are kept.	Agricultural.	TOTAL.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India General, Baluchistan	1,29,926	...	119	...	1,30,045	...	...	...	...	...	1,30,045
Ditto Delhi Province	...	...	2,504	...	2,504	...	...	...	...	...	2,504
Madras	...	...	...	...	...	1,29,279	...	68,709	94,118	2,92,101	2,92,101
Bombay	1,46,623	44,410	...	15,147	2,06,180	1,46,623	44,410	...	15,146	2,06,179	4,12,359
Bengal	3,55,213	14,022	21,616	58,861	4,49,742	3,55,214	14,022	21,645	58,861	4,49,742	8,99,484
U. P. of Agra and Oudh	...	...	...	...	...	2,98,419	...	...	31,544	3,29,963	3,29,963
Rajputana	22,136	...	...	...	22,136	...	...	...	...	...	22,136
Punjab	82,702	6,34,323	...	128	7,17,153	...	40,490	84,086	...	1,24,576	8,41,729
Larua	...	...	...	...	...	...	11,52,862	...	6,142	11,59,004	11,59,004
Bihar and Orissa	...	3,525	2,826	31,060	37,421	...	3,525	2,835	31,060	37,421	74,842
Central Provinces	...	...	...	...	...	1,475	34,585	215	...	36,275	36,275
TOTAL	7,36,600	6,96,280	27,105	1,05,196	15,65,181	9,81,010	12,89,895	1,77,401	2,36,866	26,35,262	42,00,443

No. 68.—ABSTRACT ACCOUNT of EXPENDITURE ON MINOR WORKS and NAVIGATION from IMPERIAL and PROVINCIAL FUNDS during the Year 1920-21.

IRRIGATION AND NAVIGATION.

WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:

Capital Outlay:
(See pages 193 to 197)

Works

Establishment

Tools and Plant

Suspense

Less—Receipts on Capital Account.

NET TOTAL

Revenue Outlay:

(See pages 198 to 201)

Works

Repairs

Establishment

Tools and Plant

Refunds of Revenue

Suspense

TOTAL

WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT:

Works

Repairs

Establishment

Tools and Plant

Refunds of Revenue

Suspense

TOTAL

Carried over

IMPERIAL.

IMPERIAL.										PROVINCIAL.									GRAND TOTAL.	
India.		N.-W. F. Province.	Madras.	Bombay.		U. P.		Panjab.	Bihar and Orissa.	TOTAL.	Madras.	Bombay.	Bengal.	U. P. of Agra and Oudh.	Panjab.	Burma.	Bihar and Orissa.	C. P. and Berar.	TOTAL.	
Delhi Province.	Balu-chistan.			Bombay.	Bengal.	Raj-putana.														
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	10,056	...	...	90,126	1,35,190	16,766		2,207	2,759	2,57,104	57,145	90,125	1,35,189	11,529	...	...	2,758	2,56,626	5,55,373	8,10,476
...	7,275	...	...	25,410	21,144	2,974		694	866	59,393	18,337	26,439	21,143	5,769	...	...	866	1,35,835	2,08,419	2,67,812
...	—40	...	...	921	6,423	346		119	136	7,910	690	922	6,429	759	...	...	136	20,631	39,167	47,477
...	34,533	...	...	...	199	—4,411		...	...	30,291	...	...	193	—2,051	...	...	...	...	—1,853	28,438
...	...	...	...	140	1,398	...		...	...	1,538	85	140	1,397	159	...	...	...	2,456	4,267	5,805
...	61,821	...	...	1,17,347	1,61,553	15,645		3,020	3,761	3,53,160	76,117	1,17,346	1,61,562	15,847	...	...	3,760	4,20,606	7,95,238	11,48,898
...	...	...	...	29,589	1,19,090	19,672		9,415	...	1,77,768	—17,264	29,589	1,19,089	4,462	...	...	...	...	1,55,876	3,13,643
...	15,860	...	...	2,25,769	2,48,400	49,482		47,599	...	5,43,530	3,36,977	2,25,770	2,04,840	51,105	...	...	...	6,799	8,28,401	13,72,021
...	27,197	...	...	73,871	1,09,692	27,649		86,409	...	3,24,711	80,323	73,871	1,09,693	25,855	...	...	...	6,294	3,66,036	6,90,754
...	114	...	...	4,777	15,402	1,427		2,065	...	23,785	2,496	4,776	15,402	3,150	...	...	...	925	26,779	50,564
...	...	...	...	86	40	...		...	...	126	558	87	40	11	...	...	...	14	710	836
...	...	...	...	101	...	...		...	...	101	...	100	...	...	...	...	...	...	100	201
...	43,171	...	...	3,34,193	4,49,064	98,110		1,45,488	...	10,70,026	4,03,090	3,34,193	4,49,064	1,57,613	...	...	...	14,132	13,57,992	4,28,018
...	...	...	...	86,113	...	...		1,52,192	...	2,38,245	...	86,113	...	...	6,249	5,74,032	...	54,726	7,21,120	9,59,365
...	...	...	...	4,88,912	14,227	...		4,08,828	9,135	9,23,109	...	4,88,912	16,228	...	21,308	3,33,220	9,134	53,056	9,16,865	18,29,974
...	...	...	...	1,09,819	20,806	...		4,35,008	5,733	5,71,861	...	1,09,820	20,806	...	44,817	3,07,372	5,733	1,12,316	6,00,064	11,72,026
...	...	...	...	7,574	449	...		7,446	449	16,218	...	7,574	448	...	820	2,557	450	8,516	46,697	62,915
...	...	...	...	26	...	...		142	...	18	...	25	1	...	...	1,583	...	1,830	3,439	3,607
...	...	...	...	—12,854	—286	...		—4,141	...	—17,281	...	—12,854	—286	...	...	1,275	...	...	—11,865	—29,146
...	...	...	...	6,79,897	37,196	...		9,99,410	15,317	17,31,820	...	6,79,897	37,197	...	72,994	12,41,039	15,317	2,30,176	22,74,920	40,03,740
...	94,995	...	...	11,31,437	6,47,823	1,13,755		11,47,918	19,078	31,55,006	4,79,207	11,31,436	6,47,823	1,73,460	72,994	12,41,039	19,077	6,65,114	44,30,150	75,85,156

3—Irriation.

(a) Includes Rs 14 outlay by Civil Officers.

No. 63—ABSTRACT ACCOUNT of EXPENDITURE ON MINOR WORKS and NAVIGATION from IMPERIAL and PROVINCIAL FUNDS during the Year 1920-21—contd.

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IRRIGATION AND NAVIGATION—concd.	IMPERIAL.										PROVINCIAL.										GRAND TOTAL.
	India.		N.-W. F. Province.	Madras.		Bengal.	U. P.		Bihar and Orissa.	TOTAL.	Madras.	Bombay.	Bengal.	U. P. of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	C. P. and Berar.	Assam.	TOTAL.	
	Delhi Province.	Baluchistan.		Coorg.	Bombay.		Rajputana.	Punjab.													
Brought forward	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT:	...	94,995	...	...	11,31,437	6,47,823	1,13,755	11,47,918	19,078	31,55,006	4,79,207	11,31,436	6,47,823	1,73,460	72,991	1,41,039	19,077	6,65,114	...	44,80,150	75,85,156
Works	...	2,889	35,957	...	...	49,465	1,058	...	...	99,364	3,50,609	...	49,406	...	61,616	2,17,604	...	35,002	...	7,20,297	8,09,662
Repairs	10	- 43	*15,782	...	...	26,176	...	1,549	...	43,471	17,59,446	...	26,175	...	139,065	10,037	1,550	2,357	...	18,88,830	18,82,104
Establishment	630	22,021	(m)46,896	...	...	18,278	374	723	...	88,922	8,35,782	...	18,278	...	2,74,837	54,211	723	76,391	...	12,77,222	13,59,144
Tools and Plant	...	24	714	...	...	1,290	22	-7,552	17	-5,485	12,975	...	1,290	...	31,836	18,462	17	7,401	...	71,981	66,496
Refunds of Revenue	...	...	...	...	...	30	...	11	...	41	1,303	...	31	...	...	10	...	...	...	1,344	1,365
Suspense	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,324	1,324
Deduct— Outlay from contributions	...	...	...	...	...	...	...	...	...	...	33,657	...	...	...	...	140	...	1,185	...	1,324	1,324
TOTAL	640	24,891	99,349	...	...	95,239	1,449	-7,552	2,300	2,16,316	(g) 2,32,453	...	95,240	...	(p) 4,07,353	3,10,454	2,800	1,22,336	...	88,70,441	40,86,458
TOTAL IRRIGATION AND NAVIGATION	640	1,19,886	99,349	...	11,31,437	7,43,062	1,15,204	11,40,366	21,378	33,71,322	34,11,665	11,31,436	7,43,063	1,73,460	4,80,347	15,51,493	21,377	7,87,450	...	83,00,291	1,16,71,613
AGRICULTURAL.																					
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:																					
Capital:																					
(See page 197)																					
Works	...	...	...	...	...	...	...	...	...	...	...	...	69,148	...	2,14,910	...	...	...	...	2,84,058	2,84,058
Establishment	...	...	...	...	...	...	...	...	...	...	...	...	32,870	...	73,837	...	...	...	...	1,06,707	1,06,707
Tools and Plant	...	...	...	...	...	...	...	...	...	...	...	...	1,395	...	2,959	...	...	...	...	24,354	24,354
Less Receipts on Capital Accounts	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...	...	...	1,03,413	...	3,11,706	...	...	...	...	4,15,119	4,15,119
Revenue Outlay:																					
(See page 201)																					
Works	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,706	...	...	...	1,706	1,706
Repairs	...	...	...	...	...	...	...	...	...	...	...	...	2,856	...	1,93,604	...	...	...	...	1,96,520	1,96,520
Establishment	...	...	...	...	...	...	...	...	...	...	...	...	3,269	...	63,285	...	...	...	...	66,654	66,654
Tools and Plant	...	...	...	...	...	...	...	...	...	...	...	...	54	...	22,162	...	...	...	...	22,216	22,216
Suspense	...	...	...	...	...	...	...	...	...	...	...	...	...	...	22,168	...	...	...	...	22,168	22,168
TOTAL	...	...	...	...	...	...	...	...	...	...	...	...	6,179	...	3,08,065	...	...	...	...	3,09,264	3,09,264
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT:																					
Works	...	...	...	...	...	...	...	...	...	...	...	...	10,504	...	55,999	...	...	...	...	66,503	66,503
Repairs	...	...	...	...	...	16,604	...	...	...	16,604	...	...	6,006	...	83,197	...	...	...	...	1,06,807	1,23,411
Establishment	...	...	...	...	...	8,849	...	...	...	8,849	...	...	18,556	...	56,625	...	...	...	...	84,090	92,879
Tools and Plant	...	...	...	...	...	789	...	...	...	789	...	...	816	...	11,832	...	...	...	...	12,938	13,727
Refunds of revenue	...	...	...	...	...	86	...	...	...	86	...	...	85	...	9	...	...	...	...	94	180
TOTAL	...	...	...	...	...	26,328	...	...	...	26,328	...	...	26,328	...	85,591	...	...	...	...	2,69,372	2,95,700

FINANCE AND REVENUE ACCOUNTS OF THE

Work for which Capital and Revenue Accounts are kept:																						
Works	...	...	...	18	(a) 1,15,838	1,84,494	...	1,937	26,341	3,28,678	22,987	(b) 1,15,837	1,84,494	79,179	...	19,46,418	26,340	...	5,569	22,80,824	92,09,509	
Repairs	...	...	...	2,148	(c) 7,27,122	2,53,910	...	18,318	1,25,147	11,21,545	4,53,506	(d) 7,27,123	2,53,910	22,586	...	7,342	1,25,148	1,622	44,235	16,35,472	27,87,017	
Establishment	...	...	...	940	(f) 1,89,773	1,99,500	...	4,001	(n) 55,670	3,40,881	2,29,791	(g) 1,89,773	(i) 99,500	1,84,311	...	35,156	(e) 55,670	1,861	14,585	8,10,647	11,60,831	
Tools and Plant	...	...	...	232	(e) 10,021	20,108	...	202	5,610	36,173	6,234	(r) 10,021	20,108	45,386	...	13,527	5,611	76	1,761	1,03,724	1,41,897	
Refunds of Revenue	...	...	...	...	2	330	...	...	...	338	4,61	3	330	82	...	...	...	...	...	5,176	6,508	
Expenses	...	...	...	...	...	16,62	...	...	-27,459	-10,697	...	...	16,762	-723	...	...	-27,459	...	...	-11,420	-23,117	
TOTAL	...	...	...	3,338	10,42,756	6,75,104	...	19,408	1,85,309	18,25,915	7,17,279	10,42,757	6,75,104	3,33,831	...	19,02,443	1,85,310	3,559	66,150	48,26,423	66,52,338	
TOTAL AGRICULTURAL	...	...	...	3,338	10,42,756	6,01,432	...	19,408	1,85,309	16,51,243	7,17,279	10,42,757	6,01,432	4,78,804	...	27,24,837	1,85,310	3,559	66,150	58,20,179	76,72,421	
GRAND TOTAL	640	1,19,886	99,349	3,338	21,74,193	13,44,494	1,15,204	11,69,774	2,06,687	52,23,565	41,28,444	21,74,193	13,44,495	6,52,264	4,80,347	42,76,380	2,06,687	7,91,009	66,150	1,41,20,469	1,93,44,034	

(a) Includes R 2,243 outlay by Civil Officers.

(c) " R 5,578 " " "
 (e) " R 100 " " "
 (f) " R 414 " " "
 (h) " R 1,159 " " "
 (n) " R 34,773 " " "
 (r) " R 2,637 " " "

* Outlay by civil officers.

(q) Includes the following outlay by Civil Officers:— R

Works 21,731
 Repairs 5,63,292
 Establishment 1,45,445
 Tools and Plant —11
 Refunds of Revenue 1,281
 Deduct—Outlay from contributions 33,657

TOTAL 7,53,071

(b) Includes R 2,842 outlay by Civil Officers.

(d) " R 6,578 " " "
 (g) " R 414 " " "
 (i) " R 1,159 " " "
 (j) " R 26,225 " " "
 (k) " R 3,654 " " "
 (o) " R 2,437 " " "
 (p) " R 100 " " "

(p) R 2,08,668 on account of survey charges transferred from India Books, vide account No 40-D., page 137.

SUMMARY of EXPENDITURE on MINOR WORKS and NAVIGATION.

	India, General.	N.-W. Frontier Province.	Madras.		Bombay.	Bengal.	United Provinces of Agra and Oudh.		Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL INDIA.
			Proper.	Coorg.			Proper.	Rajputana.						
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Imperial	1,20,526	99,349	...	3,338	21,74,193	13,14,494	...	1,15,204	11,59,774	...	2,06,687	...	...	52,23,565
Provincial	...	...	41,28,944	...	21,74,193	13,44,495	6,52,264	...	4,80,347	42,76,380	2,06,687	7,91,009	66,150	1,41,20,469
	1,20,526	99,349	41,28,944	3,338	43,48,386	26,58,989	6,52,264	1,15,204	16,40,121	42,76,380	4,13,374	7,91,009	66,150	1,93,44,034