

No. 40B.—STATEMENT of OUTLAY ON INDIAN TELEGRAPH DEPARTMENT (DEPARTMENTAL, RAILWAY and CANAL, ETC.) LINES, constructed during the year 1921-22—*contd.*

LIST OF LINES CONSTRUCTED.	Outlay during the year.	LIST OF LINES CONSTRUCTED.	Outlay during the year.
	R		R
Brought forward	8,97,680	Brought forward	30,97,547
DEPARTMENTAL LINES—<i>contd.</i>		RAILWAY LINES.	
WESTERN CIRCLE.		EASTERN CIRCLE.	
Nagpur Division.		Calcutta East Division.	
Laying an underground cable at Nagpur	20,937		
Erecting one 450 lb. iron wire from Nagpur to Raipur	1,047	Erecting copper wires from Hasla to Ishurdi	88,892
Erecting two 200 lb. copper wires from Bhusawal to Nagpur	2,658		
Erecting 450 lb. iron wire from Jabulpore to Sangor	100	Calcutta West Division.	
Erecting one 300 lb. copper wire from Bina to Jhansi	4,917	Erection two copper wires from Dhanbad to Pat-hurdi and Kotrasgarh	8,587
Erecting one 300 lb. copper wire from Bhusawal to Bina	4,490	Construction of a line from Amda to Jaimda	865
Erecting two 200 lb. copper wire from Nagpur to Jharsaguda	4,250	Construction a line from Rairangpur to Sulapet	868
Erecting one 300 lb. hard drawn copper wire from Bhusawal to Bina	1,26,113	Erecting two copper wires from Shalimar to Kharagpur	46,118
		Erecting four copper wires from Dhanbad to Gomoh	25,545
Ajmer Division.		Erecting two copper wires from Kharagpur to Adra	197
Erecting one 200 lbs. copper wire from Ahmedabad to Rajkot	80	Erecting two copper wires from Bandel to Asansol	72,089
Erecting a copper wire from Surat to Dohad	7,258	Constructing of a line from Sawang to Dunsya	6,439
Erecting two 300 lb. copper wire from Dohad to Agra Idgah	47,499	Do. do. Pandaviswar to Kasta	
Erecting a copper wire 400 lb. from Dohad to Agra	37,563	Coalfields	9,322
Constructing a line of B. C. Posts from Surat to Ahmedabad and Broach	1,318	Erecting two copper wires from Asansol to Sitaranpur, etc.	57,752
Laying four New Cables from Bombay to Dadar	4,75,839	Erecting two copper wires from Mymensingh to Bhairab	
Laying underground cables at Ajmer	17,019	Erecting two copper wires from Jhaja to Kiul	25,542
Erecting 600 one lb. wire from Bombay to Belgau	16		
Erecting two 300 lbs. copper wires from Surat to Dohad combined office Junctions	11,687	Shillong Division.	
Erecting one 450 lbs. iron wire from Shore Cantonment to Indore	32,715	Constructing an extra wire from Kulwara to Sylhet	16,189
Erecting two copper wire from Bombay to Surat	847	Erecting one iron wire Chappermukh to Silghat	8,088
Erecting one 400 lb. iron wire from Kurla to Deolali	5,439		
Constructing and reconstructing lines and laying cable from Telephone Exchange at Broach	7,897	TOTAL EASTERN CIRCLE	8,16,058
TOTAL WESTERN CIRCLE	784,185	NORTHERN CIRCLE.	
TOTAL DEPARTMENTAL LINES	16,91,815	Karachi Division.	
		Erecting one train and one through wire from Hyderabad Sind to Badui	19,092
COMBINED OFFICE LINES.		Construction of Telegraph line from Jacobabad to Larkhara	12,864
Reconstructing Telegraph line from N. Soprap to Lutao and Kenghi, Mandalay Division	68,124	Erecting two copper wires from Khanpur to Samasatta	39,575
Combined Office Lines, Burma Circle	59,270		
Do. do., Eastern "	86,568	Delhi Division.	
Do. do., Northern "	35,478	Construction of extra wire from Raja Karhasin to Samlobal Railway Station	2,943
Do. do., Southern "	33,993	Constructing of Telegraph line from Rangres to Sikar	37,282
Do. do., Western "	51,493	Erecting a 450 lb. through wire from Jullundur City to Mokerian	6,964
Do. do., United Provinces "	22,340	Erecting two copper wires from Lodhran to Sherchah	21,909
TOTAL COMBINED OFFICE LINES	(a) 3,06,821	Erecting two copper wires from Bhatinda to Samasatta	1,19,992
DEPARTMENTAL LINES including COMBINED OFFICE LINES	19,98,686	Erecting two copper wires from Lahore to Bhatinda	51,714
Other Items	6,41,528	Erecting two copper wires from Khanewal to Multan	18,295
TOTAL	26,40,164	Erecting two wires for train control from Amritsar Railway Station to Ludhiana Station	47,774
Add—Share of Establishment	6,13,98,026	Erecting a 450 lb. through wire from Bhagwara to Jaipur	5,114
Store contingencies	(c) 61,857		
TOTAL DEPARTMENTAL LINES including RADIO AND COMBINED OFFICE LINES	30,97,547	TOTAL NORTHERN CIRCLE	8,58,375
Carried over	30,97,547	Carried over	6,74,523
			80,97,547

(a) Includes R2 13,445 (Cash R78,695 and Stores R1,34,753) on account of Guaranteed Combined Office Lines.

(b) See note (a) page 193.

(c) .. (a) ..

No. 40B.—STATEMENT of OUTLAY ON INDIAN TELEGRAPH DEPARTMENT (DEPARTMENTAL RAILWAY AND CANAL, ETC.) LINES, constructed during the year 1921-22—contd.

LIST OF LINES CONSTRUCTED.	Outlay during the year.	LIST OF LINES CONSTRUCTED.	Outlay during the year.
	R		R
Brought forward	30,57,547	Brought forward	30,97,547
RAILWAY LINES—contd.	6,71,828		7,86,413
			96,747
BURMA CIRCLE.		RAILWAY LINES—contd.	
Mandalay Division.		SOUTHERN CIRCLE—contd.	
Erecting telegraph line of A. B. Posts from Alon to Salangbyin	—1,029	Trichinopoly Division.	
Looping main lines into Masse'n combined office	7,128	Erecting two 200 lbs. copper wires from St. Thomas Mount to Tanjore Railway station	—131
		Increasing the number of posts from Padanur to Pollachi	15,584
Maymyo Division.		Erecting an extra iron wire from Teratu Naipundi to Vadamanyam	3,579
Erecting a Telegraph line of B. C. Posts from Tahapali to Namtu	—29,823	Erecting an extra iron wire from Quilon to Trivandrum	7,084
Erecting a Telegraph line of B. C. Post from Kantha to Taungdwaing	52,444		
Erecting two copper wires from Pyintaza to Tonngoo	308	TOTAL SOUTHERN CIRCLE	1,22,863
Rangoon Division.		UNITED PROVINCES CIRCLE.	
Erecting a Telegraph line from Moulmain to Ye	76,892	Agra Division.	
Erecting a block wire from Shanyawajyi to Taungzon	6,065	Erecting two 20 lb. copper wire from Tundla to Delhi	60,339
TOTAL BURMA CIRCLE	1,12,085		
		Lucknow Division.	
SOUTHERN CIRCLE.		Erecting an extra iron wire from Nainpara to Nepalgarh	1,978
Bangalore Division.		Erecting an extra iron wire from Nainpara to Kotarmianghat	7,050
Erecting a 2nd wire from Mysore to Ansekere	29,770	Erecting an extra iron wire from Gorakhpur to Gonda	—815
Erecting a Telegraph line from Bankipore to Kamengaudi	4,544	Erecting 600 lb. per mile iron wire from Benares office to Lucknow office	1,17,865
Erecting a Telegraph line from Tadasa to Hibbi	3,718	Erecting two copper wires from Moghal Serai to Allahabad	37,129
Do. do. Benkipur to Aga Sambadlu	7,679	Erecting two 200 lb. wires from Gaya to Karamnasa	16,857
Erecting a 300 lb. iron wire from Guntakul to Hubli	29,279	Erecting two hard drawn copper wire from Gomoh to Gaya	69,596
Constructing a Telegraph line from Tarekare to Yedahalli Tramway	37	Erecting a 450 lb. iron wire from Sonapur to Bachwaha	7,360
Constructing a Telegraph line from Shimoga to Arasalu	—56	Erecting 200 lb. H. D. C. wire from Gaya to Karamnasa	65,840
Erecting an extra wire from Bangalore City Railway Station to Guntakul Railway Station	—15,182	Erecting 300 lb. iron wire from Gomoh to Hazaribagh	7,488
Erecting a through wire from Bangalore to Barrigpet	2,396	TOTAL UNITED PROVINCES CIRCLE	3,90,277
Constructing a Telegraph line from Chikmagalur to Chitaldrug	—177		
Erecting a 600 lb. iron wire Chakarlapalli to Guntakul	17,112	WESTERN CIRCLE.	
		Ajmer Division.	
Madras Division.		Construction of a line from Jumbir to Janwala	—433
Constructing a Telegraph line from Kazipet Railway Station to Tandur Railway Station	6,678	Ditto from Jaunagar to Kham-baliye	17,170
Erecting a repeater and a cabin Telephone wire at Venkateshllam crossing station	2,827	Erecting a line from Dholka to Phanluka	24,413
Erecting a repeater and a cabin Telephone and Electric slot wire at Odur station	1,919	Ditto from Karunga to Arthura	28,669
Erecting a repeater and a cabin Telephone and Electric slot wire at Musanur station	2,097	Erecting an iron wire from Dhawaji to Parbandar	11,671
Erecting a repeater and a cabin Phone and slot wire at Gurdala	2,488	Constructing a Telephone line from Mirpurkhas to Khadro	30,644
Erecting a repeater and a cabin Phone and slot wire at Kegupolem	2,618	Erecting a 300 lb. iron wire from Mahana to Patan	7,274
	96,747		119,208
Carried over	7,89,415	Carried over	12,99,553
	80,97,547		30,97,547

NO. 40B.—STATEMENT OF OUTLAY ON INDIAN TELEGRAPH DEPARTMENT (DEPARTMENTAL, RAILWAY AND CANAL, ETC.) LINES, constructed during the year 1921-22—contd.

LIST OF LINES CONSTRUCTED.	Outlay during the year.	LIST OF LINES CONSTRUCTED.	Outlay during the year.
	R		R
Brought forward	30,97,547	Brought forward	52,61,874
	12,99,558		
	1,19,208		19,891
RAILWAY LINES—contd.		CANAL LINES—contd.	
WESTERN CIRCLE—contd.		NORTHERN CIRCLE—contd.	
Nagpur Division.		Karachi Division.	
Erecting two 200 lb. copper wires from Nagpur to Bhusawal	58,851	Erecting a Telegraph line from Khamagarhi to Lummbie	6,187
Constructing 200 lb. copper wires from Bhusawal to Badnera	-2,755	Erecting a Telegraph loop from Kandakot to Kandakot canal office	80
Constructing 200 lb. copper wires from Dhangarhi to Bilaspur	26,125	Erecting a Telephone line from Executive Engineer's office, Sukkur to Flood Division Bund	16,304
Alteration to Railway Exchange at Bhusawal	2,478	Erecting one 800 lb. iron wire from Banou to Jati	25,661
Erecting two 200 lbs. copper wires from Bilaspur to Jharsugudu	52,662	Erecting a telephone line from Shahadpur to Great Mark H. O. Regulator	9,260
Erecting a 80 lb. iron wire from Nainpur to Garha Mandia	5,078	Erecting a telephone line from Hyderabad, Sind. to Gajawahi	4,788
		Erecting a loop for Jafrahad Sindh canal	90
Bombay Division.		Do. a telephone line from Tangwani to Saipat	1,446
Erecting two 200 lb. copper wires from Manmad to Dhond	60,889	Do. a telephone loop at Wano Sind canal	86
Erecting two 150 lb. copper wires from Virar to Bulsar	45,155		
Erecting two 10 lb. copper wires from Karjat to Lonavla	9,470	NORTHERN CIRCLE.	
		Lahore Division.	
TOTAL WESTERN CIRCLE	8,77,156	Erecting a telegraph line from Sangawali line to Kailash Kotwarpat	7,481
		Erecting a telegraph line from Dahar to Kanganpur	22,889
TOTAL	16,76,709	Erecting and di-mantling telegraph line along upper Bari Doab canal	1,094
		Erecting a telegraph line from Lakhala to Darsana	8,864
Other items	1,02,017	Erecting a telegraph line from Chichoki Mallian to Sheikura	1,911
Add—Share of Establishment	(a) 2,75,808	Erecting a 800 lb. iron wire along Sirhind canals	4,946
„ Store contingencies	(c) 43,593	Do. a telegraph line along Sirhind canals	2,783
		Erecting 800 lb. iron wire along Lower Bari Doab canal	2,022
TOTAL RAILWAY LINES	21,61,127	Erecting 300 lb. iron wire along Derajat canal	2,197
		Erecting a telephone line along upper Chenab canal	284
		Do. and dismantling a telephone line along Lower Bari Doab canal	-778
		Erecting a telephone line along upper Chenab from Harhoki to Sheikpura	1,253
		Erecting a telephone line along the upper Chenab canal	11,493
		Erecting and dismantling telegraph line along Sirhind canal	20,611
		Erecting a telephone line along Lower Bari Doab canal	17,407
		Rawalpindi Division.	
CANAL LINES.		Constructing a telephone line along upper Jhelum canal	3,886
NORTHERN CIRCLE.		Erecting a telephone line along Derajat canal	2,186
Delhi Division.		Do. a telegraph line along Swat canal	6,890
Erecting a 300 lb. iron wire from Habsi to Jahuana	18,300	Ditto along lower Jhelum canal	27,999
Lift from Ambala canal office to Rajpura Railway station	977		
Construction of a Telephone line for the Western Jumna Canal	1,078	TOTAL NORTHERN CIRCLE	2,22,840
Erecting a Telegraph line from Chuhon Khana to Shukhpura	3,461		
		Carried over	2,22,840
			52,61,874
Carried over	19,391		
	52,61,874		

(a) See note (a) page 183.

(c) (c)

No. 40B.—STATEMENT OF OUTLAY ON INDIAN TELEGRAPH DEPARTMENT (DEPARTMENTAL, RAILWAY AND CANAL, ETC.) LINES, constructed during the year 1921-22—*conold.*

LIST OF LINES CONSTRUCTED.	Outlay during the year.	LIST OF LINES CONSTRUCTED.	Outlay during the year.
	R		R
Brought forward	52,61,674	Brought forward	52,61,674
	2,22,240		3,36,869
CANAL LINES—<i>conold.</i>		CANAL LINES—<i>conold.</i>	
SOUTHERN CIRCLE.		UNITED PROVINCES CIRCLE.	
Madras Division.		Agra Division.	
Erecting a telephone line from Nowgaon to Polahandu Sub-Divisional office	3,964	Erecting a 360 lbs. iron wire along Shemanpur canal of the Narainian canal office	5,974
Constructing a telephone line from Repalli to Montola	2,360		
Erecting a telephone line to Nodipur	27		
Ditto from Nellore Anicut to Allear Road	9,585	TOTAL UNITED PROVINCES CIRCLE	5,974
Erecting a telephone line from Red Hills to Tanis-pak Anicut	7,880		
Erecting a telephone line from Ravandrapadu	733		
Ditto from Alampur to Ramchandrappuram	6,621	WESTERN CIRCLE.	
Constructing a telephone line from Thinpadi to Siddhantam	3,890	Erecting line and wire from Malegaon to Chandka-par	17,615
Constructing a telephone line from Chinakapuram to Akivedu	2,275	Constructing and erecting a 300 lb. wire from Sangamur to Ashvi	3,263
Constructing a telephone line from Tanaku to Bheemavaram	14,875	Erecting a telephone line from Kanki to Palari	15,606
Constructing a telephone line from Chillakapudu to Parimalla Lock	3,099	Ditto for the Tandula canal from Bhatnagar to Diga	5,504
Constructing a telephone line from Kavtarain to Kavalapuram	2,428	Erecting a telephone line for the Tandula canal from Chandl to Kurra	4,988
Constructing a telephone line from Pasalapudi lock to sub-Divisional office at Ramchandrapuram	719		
Constructing a telephone line from Veila lock to Manjari Lock	5,928	TOTAL WESTERN CIRCLE	46,975
Constructing a telephone line from Yersapotha-veram to Tallovaru	5,550		
Constructing telephone line from Coconada to Smaikota Lock	4,108	TOTAL	3,89,818
Trichinopoly Division.			
Erecting a telephone line for Public Works Department from Lalpet to Kundiyanallur	10,168	Other items	20,714
Constructing a telephone line for Public Works Department from Kundiyanallur to Divisional office at Cuddalore	11,010	Add—Share of Establishment	(a) 68,080
Erecting a telephone line for Public Works Department for the Vennar canal system	9,179	„ Store contingencies	(c) 11,099
Erecting 3 telephone connections for the Periyar canal system	10,292		
TOTAL SOUTHERN CIRCLE	1,14,529	TOTAL CANAL LINES	4,94,711
	3,36,869		
Carried over	52,61,674	GRAND TOTAL DEPARTMENTAL, RADIO, COMBINED OFFICE, RAILWAY AND CANAL LINES	(b) 57,56,836

	Rs.
(a) Share of Establishment, Departmental Lines including Radio and Combined Office Lines	8,96,026
Ditto Railway Lines	2,75,508
Ditto Canal Lines	63,080
	7,34,614
(b) Includes Rs. 2,49,507 on account of Lines under Agreement.	Rs.
(c) Store Contingencies, Departmental Lines including Radio and combined office Lines	61,357
Ditto Railway Lines	49,598
Ditto Canal Lines	11,099
	1,22,054

No. 40C.—STATEMENT showing the CAPITAL COST of INDO-EUROPEAN TELEGRAPH LINES
ETC., defrayed from the REVENUES of INDIA to end of 1921-22.

	Departmental Expenditure.	Expenditure in other Departments.	TOTAL.	To end of year.
	R	R	R	R
Persian Gulf Section :				
<i>Telegraph Lines :</i>				
Telegraph Line	—1,520	...	—1,520	27,29,522
Jask Wireless	...	...	...	17,820
Telegraph Cables	...	...	...	85,47,818
	—1,520	...	—1,520	1,12,54,608
<i>Telegraph Buildings :</i>				
Signal Offices including Radio Offices	13,403	...	13,403	9,09,269
Quarters for Staff	—580	...	—580	87,029
Cable Houses and Tanks	...	...	...	22,215
Store Houses	...	...	...	52,921
	12,873	...	12,873	10,91,504
<i>Apparatus and Plants :</i>				
Equipment of signal offices	34,127	...	34,127	48,124
Miscellaneous	41,388	...	41,388	1,16,832
Radio offices	...	...	...	1,08,068
	75,515	...	75,515	2,07,074
Telegraph Cable Steamer "Patrick Stewart"	...	...	...	3,05,478
Subsidies and Political Charges	...	...	...	1,13,420
Stores	—3,00,466	...	—3,00,466	16,11,040
Other Suspense Accounts	51,391	...	51,391	—4,43,881
Exchange on expenditure in England prior to 1887-88	...	...	...	54,120
Less charged on account of sterling expenditure in 1899-1900	...	...	...	418
	—2,49,075	...	—2,49,095	16,37,625
<i>Deduct—</i>				
Receipts on Capital Account	...	...	...	56,006
TOTAL PERSIAN GULF SECTION	—1,59,227	...	—1,59,227	1,42,84,875
Persian Section :				
<i>Telegraph Lines :</i>				
Repayment of loan in England on account of reconstruction of Arabistan Line	7,553	...	7,553	51,812
Telegraph Lines	—1,31,125	...	—1,31,125	41,51,775
	—1,23,572	...	—1,23,572	42,03,587
<i>Deduct—</i> Contribution from British Exchequer on account of reconstruc- tion of Arabistan line and R bat Seistan Line	2,356	...	2,356	2,24,344
" Amount written off by a system of amortization from the capital account on account of the cost of Telegraph Lines in Persia which will be unrepresented by property after the termination of agreement in 1945	1,00,000	...	1,00,000	2,00,000
	—2,25,928	...	—2,25,928	87,79,248
<i>Telegraph Buildings :</i>				
Signal Offices	...	...	...	89,027
Quarters for Staff	...	...	...	2,55,250
Store Houses	...	...	...	894
	...	...	...	3,44,971
<i>Apparatus and Plant :</i>				
Miscellaneous	3,161	...	3,161	10,980
Other Suspense Accounts	51,488	...	51,488	54,590
Subsidies and Political Charges	...	...	...	70,918
Exchange on all expenditure in England prior to 1887-88	...	...	...	21,560
	51,488	...	51,488	1,47,168
<i>Deduct—</i> Receipts on Capital Account	...	...	...	4,100
TOTAL PERSIAN SECTION	—1,71,279	...	—1,71,279	42,81,362
TURKISH LINE	...	...	...	1,63,990
TOTAL CAPITAL EXPENDITURE	—3,30,506	...	—3,30,506	1,86,80,127

(a) Distribution of the total expenditure between India and England is as follows :

	Rs.
India	—8,48,754
Adjustment for exchange	1,5,464
	—8,37,268
England	2,06,787
TOTAL	—3,30,306

No. 41A.—DETAILED ACCOUNT of the POSTAGE and MESSAGE REVENUE of the INDIAN POSTAL and TELEGRAPH DEPARTMENT for the year ended 31st March 1922.

	Amount.	Amount.
	R	Rs
RECEIPTS.		
Postage realised in cash	13,51,122	
Gross sale of—		
Ordinary stamps	6,40,02,170	
Service stamps	1,01,81,733	
From other Postal and Telegraph Administrations	3,59,762	
State (bearing) Messages, etc.	1,11,07,742	
Deduct—		8,71,08,519
Refund of Postage realised in cash	4,074	
Payments to Indo-European Telegraph Department	4,64,632	
Net payments made by India in respect of correspondence and parcels exchanged between it and London	— 24,504	
Net payments to Foreign and Colonial Administrations	1,15,308	
Payments to other Postal and Telegraph Administrations	1,04,38,535	
Civil Departments' share of ordinary stamps	19,00,800	
Refunds of overcharges and payment of late fees and express charges collected at the office of origin	5,06,114	1,34,24,959
NET POSTAGE AND MESSAGE REVENUE		7,30,78,500

No. 41B.—DETAILED ACCOUNT of the MISCELLANEOUS REVENUE of the INDIAN POSTAL and TELEGRAPH DEPARTMENT for the year ended 31st March 1922

	Amount.	Amount.
	R	Rs
Receipts on account of Money Orders and British Postal Orders	1,05,90,185	
Rent of Wires and Instruments leased to Railways and Canals	31,20,118	
Rent of Telephones	17,41,777	
Fees and other receipts	18,15,788	
	1,70,07,868	
Deduct—Refund of fees and other receipts	1,05,744	
TOTAL MISCELLANEOUS REVENUE		1,69,18,209

No. 41C.—DETAILED ACCOUNT of the INDO-EUROPEAN TELEGRAPH DEPARTMENT MESSAGE REVENUE for the year ended 31st March 1922.

	Amount.	Amount.
	R	Rs
Receipts from Indian Postal and Telegraph Department	4,64,092	
Cash collections in Gulf Section	19,80,288	
Persian Section	3,27,279	
Receipts in England :—		27,68,109
Secretary of State :—		
Message Revenue	£ 1	
Deduct—		
Payments in respect of Revenue :—		
Message Revenue	53,000	
Joint Lursu Agreement	— 210,608	
Austrian Message Fund	13,070	
TOTAL DEDUCTIONS	— 144,168	
TOTAL RECEIPTS IN ENGLAND	144,159	14,44,588
DITTO CONVERTED INTO Rs. AT £1=Rs 10		1,44,459
EXCHANGE ON DITTO		6,97,180
NET MESSAGE REVENUE		49,09,947

No. 41D.—DETAILED ACCOUNT of MISCELLANEOUS REVENUE of the INDO-EUROPEAN TELEGRAPH DEPARTMENT for the year ended 31st March 1922.

	Amount.	Amount.
	R	Rs
Gulf Section.		
Sale proceeds of stores	418	
Fines	54	
Rents of buildings	1,821	
Miscellaneous	1,271	
Persian Section.		
Sale proceeds of Stores	— 11,514	
Rents of buildings	2,700	
Miscellaneous	2,700	
Receipts in England—		— 5,109
Secretary of State :—		
Contribution by His Majesty's Treasury towards the maintenance of the Arabistan Line	150	
Miscellaneous	25	
TOTAL RECEIPTS IN ENGLAND	405	4,045
DITTO CONVERTED INTO Rs. AT £1=10		4,045
EXCHANGE ON DITTO		2,249
TOTAL MISCELLANEOUS REVENUE		1,226

No. 41B—STATEMENT showing the EXPENDITURE ON "WORKING EXPENSES" of the INDIAN POSTAL and TELEGRAPH DEPARTMENT for the year ended 31st March 1922.

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FINANCE AND REVENUE ACCOUNTS OF THE

Major Heads.	EXPENDITURE IN INDIA.													EXPENDITURE IN ENGLAND.		
	Pay of Officers.	Pay of Permanent Establishment.	Pay of Temporary Establishment.	Allowances, Honoraria, etc.	Audit charges.	Maintenance and Repairs of Buildings and Telegraph Lines.	Subsidies and Payments to Railways Companies, etc.	Stores.	Apparatus and Plant.	Other Supplies and Services.	Compensation for Losses.	Contingencies.	Total in India.	Leave Allowances, etc.	Other Working Expenses.	Total in England.
I.—CONTROL.	R	R	R	R	R	R	R	R	R	R	R	R	R	£	£	£
(a) Direction	5,16,189	3,38,221	30,921	2,15,371	...	...	...	...	17,729	474	...	73,684	11,82,589	...	...	...
(b) Circle office—Post and Telegraph Traffic	8,10,174	6,97,250	34,127	2,63,602	...	...	...	...	...	5,79,339	...	4,71,857	38,56,349	...	...	...
Circle office—Railway Mail Service	64,923	1,99,130	...	29,444	...	...	...	...	...	1,86,743	...	1,35,764	6,16,001	...	...	...
Circle office—Engineering	1,89,636	99,708	6,331	30,201	...	...	...	...	1,449	...	...	14,639	3,40,964	...	...	...
Deduct—Share of Establishment debtable to Capital	...	3,07,546	...	...	...	...	...	...	...	...	...	...	3,07,546	...	...	...
TOTAL CONTROL	16,80,922	20,26,763	60,379	5,38,318	...	...	...	...	19,178	7,66,553	...	6,95,944	56,89,357	...	...	...
II.—OFFICE OF ACCOUNT AND AUDIT					24,98,438								24,98,438			
III.—PRESIDENT AND DISTRICT OFFICES.																
(a) Supervision—Post and Telegraph Traffic	6,56,273	9,65,426	13,141	6,76,237	...	...	...	...	...	627	...	76,212	33,87,916	...	...	...
(b) Supervision—Railway Mail Service	2,64,725	80,005	...	1,15,433	...	...	...	...	...	826	...	11,905	4,52,899	...	...	...
(c) Post Offices	88,340	2,91,37,041	6,98,272	15,79,026	...	3,82,520	...	...	...	2,98,923	...	21,76,006	3,43,10,068	...	...	...
(d) Sorting and other charges	...	42,35,893	80,493	1,30,227	...	325	...	...	...	15,788	...	1,97,178	46,59,203	...	...	...
(e) Telegraph Signal Officers	1,48,868	91,47,470	2,84,145	25,49,230	...	1,89,961	70,000	...	12,69,439	...	...	7,22,553	1,43,31,646	...	...	...
(f) Radio Officers	...	...	...	...	...	...	...	...	138	...	...	...	138	...	...	...
Deduct—Amount chargeable to other Department	...	9,508	...	...	...	...	...	...	...	...	...	...	9,508	...	...	...
TOTAL PRESIDENT AND DISTRICT OFFICES	11,08,146	4,35,86,307	10,76,150	20,50,158	...	5,82,806	70,000	...	12,69,577	3,15,444	...	31,83,854	5,61,39,362	...	...	...
IV.—STORES AND WORKSHOP ESTABLISHMENT.																
Stores	36,680	1,50,111	101	17,162	...	...	...	52,294	3,828	...	...	5,91,392	7,47,590	...	...	...
Telegraph Workshop	22,650	1,18,252	465	15,449	...	...	...	...	5,127	...	...	1,36,155	2,98,098	...	...	...
Amalgam Workshop	10,709	20,767	...	2,778	...	...	...	...	...	...	...	17,903	52,167	...	...	...
Deduct—Share of Establishment and contingent charges etc., debtable to Capital.	...	85,942	...	...	...	...	...	1,79,297	...	...	...	1,22,049	3,87,288	...	...	...
TOTAL STORES AND WORKSHOPS	70,039	2,03,188	566	3,389	...	...	...	2,31,591	8,955	...	...	6,24,011	7,19,547	...	...	...

V.—STATIONERY AND PRINTING	...	126,931	13,126	—6,735	...	...	...	6,329	...	40,18,687	...	1,27,108	(a) 43,86,441	...	...	...
VI.—CONVEYANCE OF MAILS	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
(a) Subsidies for Conveyance of Mails	...	...	...	...	...	31,12,540	...	...	...	...	...	...	31,12,540	...	...	...
(b) Road Establishment and Charges	...	31,54,068	54,263	1,24,045	...	...	...	...	...	2,27,432	...	53,318	36,13,126	...	...	...
(c) Ferry and Boat Establishment	...	16,374	459	9,875	...	...	...	...	...	...	...	1,513	28,221	...	...	...
(d) Grants to Masters of Ships	...	...	...	...	...	8,091	...	...	...	...	...	...	8,091	...	...	...
(e) Railway charges	...	...	...	...	...	37,64,016	...	...	...	...	...	...	37,64,016	...	...	...
(f) Kashmir Motor Mail Service	20,507	71,965	3,184	12,170	...	...	1,77,052	...	...	22,521	...	29,627	3,27,036	...	...	...
(g) Aerial Mail Service	...	...	...	...	...	1,29,025	...	...	...	...	...	...	1,29,025	...	...	...
TOTAL CONVEYANCE OF MAILS	20,507	32,42,438	57,906	1,43,099	...	70,13,673	1,77,052	...	2,49,973	...	84,458	1,09,92,055	...	...	...	...
VII.—MAINTENANCE OF TELEGRAPH LINES	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
(a) Telegraphs	3,54,123	22,10,097	19,318	8,53,393	...	13,73,338	...	...	26,841	...	...	1,30,578	49,07,688	...	...	...
(b) Wireless	...	...	...	...	...	2,658	...	...	...	...	...	...	2,658	...	...	...
Dist.—Share of Establishment, etc.	...	3,94,698	...	...	...	...	...	...	...	...	...	...	3,94,698	...	...	...
TOTAL MAINTENANCE OF TELEGRAPH LINES	3,54,123	22,10,097	19,318	8,53,393	...	13,75,996	...	...	26,841	...	...	1,30,578	49,07,688	...	...	...
VIII.—MISCELLANEOUS	...	...	...	...	...	...	...	...	...	1,10,554	1,76,611	10,07,923	(b) 12,96,088	...	...	...
TOTAL WORKING EXPENSES	31,33,737	5,09,50,996	12,37,335	6,16,922	24,96,438	18,98,802	70,83,672	—48,210	13,24,551	54,61,211	1,76,611	58,53,871	8,61,77,936	18,132	...	18,132
Add—EXPENDITURE IN ENGLAND (STERLING CONVERTED INTO RS. AT £1=RS. 10)													1,81,313			
EXCHANGE ON DITTO													92,837			
GRAND TOTAL													8,64,32,086			

(a) Includes Rs.10,70,519 representing cost of stationery, etc. supplied from Central Stores.

(b) Includes Rs.2,82,101 representing cost of postage stamps issued for Postal and Telegraph and Revenue purposes and Rs.25,822 on account of cost of manufacturing post card.

No. 41F.—STATEMENT showing the EXPENDITURE ON WORKING EXPENSES OF THE INDO-EUROPEAN TELEGRAPH DEPARTMENT for the year ending 31st March 1922.

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FINANCE AND REVENUE ACCOUNTS OF THE

	EXPENDITURE IN INDIA.													EXPENDITURE IN ENGLAND.		
	Pay of Officers.	Pay of Permanent Establishment.	Pay of Temporary Establishment.	Allowances, Honorary, etc.	Audit charges.	Maintenance and Repairs of Buildings and Telegraph Lines.	Subsidies and Payments to Railways, Companies, etc.	Stores.	Apparatus and Plants.	Other Supplies and Services.	Compensation for Losses.	Contingencies.	Total.	Leave Allowances, etc.	Other Working Expenses.	Total.
	R	R	R	R	R	R	R	R	R	R	R	R	R	£	£	£
Gulf Section.																
GENERAL CHARGES.																
<i>A.—Control—</i>																
(a) Superintendence	97,582	31,729	...	15,124	...	...	...	...	235	...	...	2,669	1,37,439			
(b) Store-keeping	13,660	10,756	...	4,319	...	...	...	5,367	...	...	...	10,508	43,700			
(c) Medical	...	5,933	...	3,737	...	...	...	...	17	...	...	7,686	18,273	1,701	37	1,738
P.—Office of Account and Audit	...	...	...	...	9,000	...	...	...	...	...	...	...	9,000			
C.—Other General charges	...	...	...	...	...	...	35,219	...	...	36,720	...	...	71,939			
<i>Deduct—Share of Establishment debitable to Capital</i>	...	—129	...	...	...	...	...	...	...	...	...	...	—129			
TOTAL GENERAL CHARGES	1,10,242	59,547	...	22,180	9,000	...	35,219	5,367	352	33,720	...	20,953	2,80,580	1,701	37	1,738
MAINTENANCE OF LINES.																
Line Conservancy, etc.	28,970	46,521	1,512	27,116	...	83,336	...	...	960	...	...	29,063	2,17,783			
<i>Deduct—Share of Establishment debitable to Capital</i>	...	—129	...	...	...	...	...	...	...	...	...	...	—129			
TOTAL MAINTENANCE OF LINES	28,970	46,550	1,512	27,116	...	83,336	...	...	960	...	...	29,063	2,17,912			
SIGNALLING.																
Traffic Office	13,730	23,480	703	9,452	...	...	...	...	...	...	...	587	53,922			
Signal Office	...	3,17,753	1,849	1,24,704	...	70,555	...	...	7,234	...	...	1,14,731	6,36,626			
Instrument repairing—Shops and Press	25,373	978	...	1,178	...	...	...	...	2,729	12,938	...	6	48,522			
Radio Offices	...	22,401	...	15,233	...	...	...	...	15	...	...	13,063	50,412			
TOTAL SIGNALLING	39,703	3,70,312	2,552	1,50,367	...	70,555	...	...	9,978	12,968	...	1,28,557	7,84,782			

CABLE MAINTENANCE.	...	...	...	...	...	4,48,094	...	...	...	...	...	4,48,094	...	...	...
Repairs	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Cable Conservancy	23,362	31,383	919	4,368	...	...	...	...	14,383	...	2,439	66,903	...	...	...
Cable Steamer	41,890	58,358	...	15,880	...	59,696	...	44,451	5,047	81,768	...	57	2,86,961	...	...
TOTAL CABLE MAINTENANCE	65,092	59,910	919	20,248	...	5,07,790	...	44,451	5,047	96,180	...	2,882	7,96,968	...	...
TOTAL GULF SECTION	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
NET WORKING EXPENSES (GULF SECTION)	2,44,007	5,16,449	5,283	2,20,911	9,000	656,681	36,219	49,818	16,337	1,45,767	...	1,80,760	20,80,233	1,701	87
Persian Section.															
GENERAL CHARGES.															
A.—Control—															
(a) Superintendence	115,758	12,630	...	101,503	...	12,648	...	...	144	...	...	7,686	2,50,319	...	...
(b) Store-keeping	...	1,008	1,200	32	...	...	...	2,183	...	...	...	69	4,492	...	...
(c) Medical	21,387	1,968	...	12,991	...	...	...	...	76	...	...	2,026	38,308	1,403	53
B.—Office of Account and Audit	...	...	...	...	4,500	...	...	...	...	...	...	...	4,500	...	...
C.—Other General Charges	...	...	...	1,350	...	...	8,696	1,00,000	...	85,545	...	...	1,95,591	...	...
Deduct—Share of Establishment debitable to Capital	...	—3,494	...	...	...	...	...	...	...	...	...	...	—3,494	...	...
TOTAL GENERAL CHARGES	1,37,145	19,120	1,200	1,15,776	4,500	12,648	8,696	1,02,183	220	85,545	...	9,731	4,96,764	1,403	53
MAINTENANCE OF LINES															
Line Conservancy, etc.	14,149	39,696	874	79,063	...	58,364	...	...	...	658	...	7,579	2,01,182	...	...
Messed Lines	4,200	6,453	40	13,473	...	14,571	...	...	...	...	...	1,702	40,439	...	...
Deduct—Share of Establishment debitable to Capital	...	—2,437	...	...	...	...	...	...	...	...	...	...	—2,437	...	...
NET MAINTENANCE OF LINES	18,349	43,586	914	93,136	...	72,935	...	...	...	658	...	9,281	2,44,058	...	...
SIGNALLING.															
Signal Offices	...	1,74,003	4,975	2,10,887	...	16,972	...	...	8,747	...	...	1,03,966	5,19,350	...	40
Instrument repairing—Shop and Press	3,750	...	...	2,383	...	...	...	...	...	...	...	...	6,133	...	...
Deduct—Share of establishment debitable to Capital	...	127	...	...	...	...	...	...	...	...	...	...	127	...	...
TOTAL SIGNALLING	3,750	1,73,876	4,975	2,13,070	...	16,972	...	...	8,747	...	...	1,03,966	5,25,356	...	40
TOTAL WORKING EXPENSES (PERSIAN SECTION)	159,244	2,41,582	7,089	4,21,981	4,500	1,02,555	8,696	1,02,183	8,967	86,403	...	1,22,478	12,66,178	1,403	93
TOTAL WORKING EXPENSES	4,03,251	7,58,031	12,373	6,42,991	13,500	7,59,236	43,915	1,52,001	25,304	2,32,170	...	3,03,738	33,46,410	2,104	130
Add—EXPENDITURE IN ENGLAND (STERLING CONVERTED INTO RS. AT £1=RS 10)													82,342		
EXCHANGE ON DITTO													19,885		
GRAND TOTAL													33,98,197		

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,

1921-22.

Section E.—Dept Services.

Revenue, R 2,18,90,036. Expenditure, R 17,01,90,148

MAJOR HEAD.	No. of Account.	DETAIL OF ACCOUNTS.	Page.	AMOUNT OF EACH ACCOUNT.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
					R	R
Interest	42	Receipts	205	...	2,18,90,036	...
Interest on Public Debt, Central	42A	Expenditure	210	27,41,48,490	...	...
Do. Provincial	43	Expenditure	211	8,55,43,165	...	...
	43A	Statement showing the distribution of Interest charges between 'Interest on Ordinary Debt' and 'Interest on Capital debited to Commercial Departments'	112	...	...	...
	43A	Interest on Ordinary Debt, Central	212	...	...	11,09,00,946
	43A	Do. Provincial	212	...	...	92,87,201
Interest on Other Obligations	44	Expenditure	219	...	...	2,60,97,197
Sinking Funds	45	Expenditure	220	...	...	2,89,10,504
				TOTAL	2,18,90,036	17,01,90,148

This section deals with the charges connected with the services of the Public Debt of the Central and Provincial Governments as also of other Unfunded obligations of the Government of India. The receipts brought to account in this section are mainly derived from interest on the securities held in the Paper Currency Reserve, from payments made by public bodies and individuals on loans and from temporary investment of the cash balance in England. They are therefore treated as an appropriate set off to the charges brought to account under this group. Prior to 1921-22 this section was termed "Section B-Interest."

XVI—Interest.

The amounts recorded under this head relate only to transactions connected with the Treasury cash balances. The interest realised from the investments of the Paper Currency Reserve is credited under the major head 'Currency,' (see Note under 'Currency') while the interest on investments of the Gold Standard Reserve is credited to the Reserve and not to General Revenues. The latter receipts will be credited to Revenue from 1923-24.

2. The following items in this account deserve special comment :—

Interest on Securities of Provincial Funds.—This represents the interest realised on the securities belonging to the endowments of educational and medical institutions held by Provincial Governments.

Interest on Famine Insurance Funds.—This interest is credited to the Famine Insurance Fund (Debt head) and not to 'interest'.

No. 42.—ACCOUNT of INTEREST RECEIPTS for the Year ended 31st March 1922

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	CENTRAL.							PROVINCIAL.										TOTAL CENTRAL AND PROVIN- CIAL.
	India General.	Baluchis- tan.	North- West- Frontier Province.	Madras.	Bombay.	Bergal.	Total.	Govern- ment of Madr.as.	Govern- ment of B. mbay	Govern- ment of Bergal.	Govern- ment of Unit d Provinces	Govern- ment of Panjab.	Govern- ment of Boroma.	Govern- ment of Bihar and Ori-ss.	Govern- ment of Central Provinces and Berar.	Govern- ment of Assam	Total.	
SOURCES OF INTEREST.	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Loans and Advances.																		
Loans and Advances by the Central Government See Account No. 95, page 475	1,60,772	1,460	26,790	8,30,849	12,79,657	12,22,026	35,21,554	...	...	...	...	...	...	...	...	...	...	35,21,554
Loans and Advances by Provincial Governments, see Account No. 96, page 482	...	...	...	...	...	...	...	5,60,576	47,49,272	4,15,766	14,93,792	2,12,979	4,56,907	2,98,241	3,96,201	14,581	86,28,615	96,28,615
Total Interest on Loans and Advances	1,60,772	1,460	26,790	8,30,849	12,79,657	12,22,026	35,21,554	5,60,576	47,49,272	4,15,766	14,93,792	2,12,979	4,56,907	2,98,241	3,96,201	44,881	86,28,615	1,21,50,169
Investments.																		
Investments of Bombay Development Loan Funds	...	...	...	...	...	...	...	...	13,50,000	...	...	...	...	...	...	...	13,50,000	13,50,000
Securities of Railway Companies, Provident Fund.	30,95,271	...	...	...	...	...	30,95,271	...	...	...	...	...	...	...	...	...	...	30,95,271
Total Interest on Investments	30,95,271	...	...	...	...	...	30,95,271	...	13,50,000	...	...	...	...	...	...	...	13,50,000	44,45,271
Arrears due to Government.																		
Of Land Revenue	...	...	...	...	...	...	...	22,540	1,249	3,013	...	235	...	966	...	...	28,003	28,003
Of other Revenue	...	...	...	546	42,776	...	43,322	32,752	8,127	1,176	...	1	...	121	...	...	43,177	85,489
Of Balances due for Purchase Money of Waste Lands	...	...	...	...	...	...	...	...	...	...	...	2,26,553	...	...	...	...	2,26,553	2,26,553
Total Interest on Arrears due to Government	...	...	...	546	42,776	...	43,322	55,292	9,276	4,189	...	2,26,789	...	1,087	...	...	2,26,783	5,40,035

FINANCE AND REVENUE ACCOUNTS OF THE

Sundry Accounts.

Sundry Accounts.																		
Percentage from Subscribers to Service Funds on Foreign Service	673	...	...	...	343	...	1,022	...	...	...	...	...	...	...	...	...	...	1,022
Interest on Overdrawn Capital of Railway Companies	37,107	...	...	...	...	...	37,107	...	...	...	...	...	...	...	...	...	...	37,107
Interest on advances to Railway Companies charged to Capital	4,51,974	...	...	...	...	...	4,51,974	...	...	...	...	...	...	...	...	...	...	4,51,974
Sundry Items	90,508	-3,051	...	...	73,990	...	1,61,447	4,319	5,11,263	657	160	40	...	5,592	120	...	5,22,091	6,83,578
Total Sundry Accounts	5,80,268	-3,051	...	...	74,233	...	6,51,550	4,349	5,11,263	657	160	40	...	5,592	120	...	5,22,091	11,73,641
Deduct.—Refunds	8	...	...	...	20	...	28	503	5,649	41	1,186	...	106	616	3	...	8,103	8,131
TOTAL RECEIPTS IN INDIA	38,36,303	-1,591	26,790	8,31,395	13,96,746	12,22,026	73,11,669	6,19,714	66,14,262	4,20,571	14,92,766	4,39,808	4,56,801	3,04,215	3,96,318	44,861	1,07,29,336	1,81,01,065

RECEIPTS IN ENGLAND:—**Secretary of State:**

Interest realized from Investment of Cash Balance £ 228,841

Interest on advances to the Imperial Bank of Persia for the purposes of the Persian Government 21,170

Interest on India Debt remaining unclaimed for ten years repaid by the Bank of England and the Bank of Ireland etc. 703

TOTAL 250,214

Total England Converted into Rs. at £1 = Rs. 10 25,02,143

Exchange on Ditto 12,86,888

TOTAL INTEREST RECEIPTS.

1,11,00,708 6,19,714 66,14,262 4,20,571 14,92,766 4,39,808 4,56,801 3,04,215 3,96,318 44,861 1,07,29,336 1,81,01,065

19—Interest on Ordinary Debt.

3. The 'Ordinary Debt,' for the purpose of this head of account, represent the total amount of public loans raised in India and in England by the Central and Provincial Governments *less* the amount of Capital debited to Commercial Departments or for Departments whose accounts are kept on commercial principles.

4. All cash payments on account of interest on Permanent, Temporary and Floating Debt of the Central and Provincial Governments in India and in England, including charges on account of discount, are in the first instance charged to this head. Transfers are then made to the Railway, Irrigation, Posts and Telegraphs and other Commercial sections of the accounts of interest on Railway and Irrigation, Posts and Telegraphs and other capital outlay on commercial services. The manner in which this interest is calculated is described in the Note on Railways (*vide* page 119).

5. Interest is charged by the Central Government to the Provincial Governments on account of advances for (i) outstanding Provincial Loan Accounts, (ii) for capital expenditure on Irrigation works incurred from Central Revenues up to the end of 1920-21, and (iii) other loans and advances made by the Central Government. This interest is transferred from the Central to the Provincial section of the accounts under the present head, and together with any interest paid on provincial borrowings, constitutes the charges under this head for Provincial Governments.

NO. 42A.—ACCOUNT of the PUBLIC DEBT of the Government of India, bearing INTEREST, the ANNUAL INTEREST thereon; and the INTEREST paid during the year ended 31st March 1922.

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	Amount of Loan on 31st March 1922.	Annual Amount of Interest.	AMOUNT OF INTEREST PAID DURING THE YEAR.												TOTAL.
			India, General.	Baluchistan.	North-West Frontier Province.	Madras.	Bombay.	Berger.	United Provinces.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
RUPEE DEBT.															
Permanent Debt.															
<i>Loans bearing interest at 6 per cent. :</i>															
Interest on 3 per cent. Bonds 1926	37,89,74,400	2,27,33,464	46,94,184	5,058	14,691	5,77,151	66,39,295	22,841	3,56,154	2,85,331	1,66,315	42,162	1,80,976	1,399	1,29,85,557
Do. do. do. 1930	29,28,28,200	1,75,69,572	77,91,957	33,249	31,089	13,01,097	54,82,428	1,10,221	10,86,587	8,39,233	3,16,024	1,25,035	2,05,530	14,040	1,73,36,546
Do. do. do. 1931	1,30,75,300	67,84,518	20,24,275	1,281	44	2,34,060	16,45,551	20,931	1,52,671	1,11,343	1,36,003	11,649	10,192	3,775	43,53,827
Total			1,45,10,416	39,588	45,824	21,11,308	1,37,67,274	1,53,995	15,95,412	2,55,957	6,18,342	1,81,846	3,96,748	19,214	3,16,75,924
<i>Loans bearing interest at 5½ per cent. :</i>															
Interest on 5½ per cent. War Bonds 1922	7,71,49,325	42,43,218	18,71,577	1,536	12,477	2,67,552	19,69,078	5,808	4,22,738	3,32,546	1,95,958	35,781	69,505	14,407	52,52,743
Do. do. do. 1923	1,65,58,425	9,10,713	3,60,924	173	2,151	1,05,168	2,10,428	6,388	61,823	1,13,089	30,196	6,163	19,003	1,395	9,16,951
Do. do. do. 1925	3,71,00,300	20,40,517	7,89,905	652	1,216	1,70,096	7,79,477	16,092	1,57,969	76,156	57,411	13,205	14,016	2,398	21,78,612
Do. do. do. 1928	25,46,32,900	1,40,91,810	63,88,361	18,356	3,733	3,22,428	53,32,812	68,257	7,11,341	5,88,691	3,69,441	71,235	77,403	6,694	1,44,06,760
Total			94,08,837	20,727	19,577	13,65,21	82,91,825	1,49,545	13,58,861	10,60,775	6,52,990	1,20,304	1,79,931	21,894	2,25,54,866
<i>Loans bearing interest at 5 per cent. :</i>															
Interest on 5 per cent. War Loan (1929—47)	28,62,38,175	1,18,11,809	51,95,093	4,878	16,794	14,56,003	33,93,671	57,480	6,45,337	3,19,590	3,08,335	84,845	52,688	3,493	1,20,36,411
Do. Loan of 1945—55	19,86,28,000	99,31,400	34,91,118	9,868	425	5,17,216	48,25,195	79,830	2,93,971	3,05,903	3,68,131	63,379	2,28,484	4,039	1,01,87,127
Total			86,86,203	14,246	17,219	19,73,249	82,18,866	1,37,360	9,40,348	11,22,693	6,76,466	1,48,228	2,81,172	7,532	2,22,23,548
<i>Loans bearing interest at 4½ per cent. :</i>															
Loan from Maharaja Holkar for Indore State Railway.	1,00,00,000	4,50,000	4,50,000	..	..	..	..	..	..	..	..	..	..	..	4,50,000
			4,50,000	..	..	..	..	..	..	..	..	..	..	..	4,50,000
<i>Loans bearing interest at 4 per cent.</i>															
Loan from Maharaja Scindia for State Railway	1,50,00,000	6,00,000	..	..	..	..	..	..	6,00,000	..	..	..	..	..	6,00,000
Railway Loan from Nawab of Rampur	47,00,000	1,88,000	..	..	..	..	..	..	1,88,000	..	..	..	..	..	1,88,000
Gwalior Loan of 1887	26,00,000	1,04,000	..	..	..	..	..	..	1,61,827	..	..	..	..	..	1,61,827
Terminable loan of 1915-16	4,99,86,000	10,99,440	10,43,202	114	228	3,57,734	4,82,671	2,142	19,876	75,014	21,080	1,674	3,751	1,924	20,09,430
Conversion loan of 1916-17	9,90,01,200	39,60,048	19,78,631	4,760	252	5,39,630	12,03,385	1,678	20,101	74,975	1,05,075	6,026	6,194	80	99,78,447
Total			29,51,733	4,114	480	8,97,764	17,86,056	3,840	9,99,894	1,49,989	1,26,155	6,700	9,945	2,004	69,27,754

FINANCE AND REVENUE ACCOUNTS OF THE

Loans bearing interest at 2½ per cent.														
Loan of 1842-43	92,20,79,100	78,17,768	51,86,409	1,981	186	3,12,687	13,20,711	1,06,160	3,47,699	87,332	41,785	41,483	11,199	820
Loan of 1854-55	29,21,89,038	1,02,25,616	53,12,838	10,485	5,515	4,54,325	3,18,372	1,63,402	6,51,659	2,51,777	1,52,401	90,410	25,408	15,109
Loan of 1865	31,00,88,200	1,19,03,087	60,17,978	1,53,461	1,629	9,75,629	29,23,346	2,18,434	10,46,812	3,56,693	75,285	60,137	32,423	4,069
Loan of 1879	3,42,32,400	11,98,134	4,49,819	62	210	2,72,080	4,21,924	9,471	29,017	5,749	5,377	6,208	4,652	70
Loan of 1900-1901	31,62,56,800	1,10,68,985	47,70,943	7,579	6,526	3,81,477	50,21,537	2,65,432	3,03,326	1,72,506	1,72,562	83,853	29,083	5,108
Total			2,14,37,336	1,73,118	14,435	23,11,098	1,28,80,792	7,43,199	23,78,513	8,73,058	4,33,310	3,08,212	1,02,923	25,176
Loan bearing interest at 3 per cent.														
Loan of 1890-97	6,49,05,450	19,47,163	13,60,000	167	615	1,92,151	2,66,484	50,373	68,537	36,902	3,088	5,595	2,474	1,213
Paid in India on Loans in course of Discharge:														
5½ per cent. War Bonds 1921			21,36,192	2,164	47,975	4,30,948	20,66,317	35,407	3,48,959	6,29,940	3,68,927	49,476	78,981	20,981
5½ per cent. War Bonds 1920			65,959	69	1,981	32,631	82,321	16,783	31,313	64,529	17,356	7,947	23,221	1,742
Stock Notes			...	...	...	...	...	12	...	...	67	...	...	...
Total			22,02,151	2,854	49,956	4,63,579	21,48,638	52,204	4,00,272	6,91,547	2,86,350	67,423	1,01,512	22,126
Miscellaneous--														
Management of Debt			5,27,281	...	...	2,055	12,763	...	1,355	1,730	4,196	...	...	...
Commission, Brokerage, etc.			3,62,545	...	...	...	2,19,135	185	...	208	...	...	...	...
Deduct--Recredit of Interest paid on G. P. Notes held by Post Office as Permanent Advance.			-49,963	...	...	...	...	...	...	...	...	...	...	-49,963
Total			8,39,863	...	...	2,055	3,12,396	185	1,805	1,938	4,196	...	...	11,41,913
TOTAL INTEREST ON PERMANENT DEBT			6,20,96,625	2,54,814	1,43,133	93,06,331	4,76,72,333	13,10,700	77,38,102	5,751,945	7,98,683	8,34,868	10,74,735	1,02,159
Floating Debt.														
Discount on Treasury Bills			3,55,21,669	...	...	6,74,289	1,41,90,220	...	16,088	1,05,049	33,218	...	...	...
Brokerage on Treasury Bills			...	...	...	11,250	3,07,359	...	...	...	...	...	...	...
Interest on other Floating Loans			12,39,451	...	...	...	...	...	...	...	...	...	...	...
TOTAL INTEREST ON FLOATING DEBT			3,67,61,120	...	...	6,75,539	1,44,97,579	...	16,088	1,05,049	33,248	...	...	...
TOTAL INTEREST ON RUPEE DEBT			9,88,57,745	2,4,814	1,43,136	99,81,870	6,20,85,918	13,10,700	77,44,190	5,750,995	8,31,931	8,34,868	10,74,735	1,02,159
Carried over			9,88,57,745	2,4,814	1,43,136	99,81,870	6,20,85,918	13,10,700	77,44,190	5,750,995	8,31,931	8,34,868	10,74,735	1,02,159

No. 42A.—ACCOUNT of the PUBLIC DEBT of the Government of India, bearing INTEREST, the ANNUAL INTEREST thereon and the INTEREST paid during the Year ended 31st March 1922—contd.

	Amount of Loan, 31st March 1922.	Annual Amount of Interest.	Amount of Interest paid during the year.	TOTAL.
Brought forward	...	...	...	Rs. 19,05,17,184
STERLING DEBT.			2	
Permanent Debt.				
<i>Interest on Loans contracted in England under the various Acts.</i>				
India 7 per cent Stock	7,838,221	511,575	224,999	
India 5½ per cent Stock	7,844,536	408,949	...	
India 8½ per cent. Stock	88,974,593	3,114,111	3,117,146	
India 3 per cent. Stock	64,836,111	1,945,068	1,944,860	
India 2½ per cent. Stock	11,539,936	285,500	289,415	
<i>Interest on outstanding liabilities of Railway Companies taken up on purchase :—</i>				
East Indian Railway Irredeemable Debenture Stock, 4½ per cent.	1,435,630	64,604	64,004	
Eastern Bengal Railway Irredeemable Debenture Stock, 4 per cent.	348,663	13,943	13,046	
South Indian Railway Irredeemable Debenture Stock, 4½ per cent.	425,000	19,126	19,125	
Great Indian Peninsula Railway Irredeemable Debenture Stock, 4 per cent.	2,701,450	108,056	108,053	
<i>Interest on Liabilities assumed in respect of British Government 5 per cent. War Loan 1920-21.</i>	20,192,848	1,039,937	1,035,218	
<i>Miscellaneous—</i>				
Discount on issue of £7,500,000 India 7 per cent. stock		174,128		
Commission and under-writing on issue of £10,00,000 India 5½ per cent stock		149,641		
Discount Sinking Funds, in redemption of debt incurred in excess of money raised. (a) 99,081				
			421,850	
TOTAL INTEREST ON STERLING DEBT			7,239,271	
Do. CONVERTED INTO Rs. at £1=Rs. 10				7,23,92,711
EXCHANGE ON Do.				3,70,80,095
TOTAL INTEREST ON PUBLIC DEBT OF THE GOVERNMENT OF INDIA Rs.				29,99,90,290
<i>Deduct—Interest transferred to Provincial Government (See Account No. 43)</i>				2,68,41,800
NET CHARGES OF THE CENTRAL GOVERNMENT				(b) 27,41,48,490

(a) Includes £98,258 charged to 'Interest on Ordinary Debt' and £5,533 charged to 'State Railways—Interest on Debt.'

(b) For distribution between 'Interest on Ordinary Debt' and 'Interest transferred to Commercial Departments,' (see Account No. 43A).

No. 43—ACCOUNT of INTEREST PAID on the PUBLIC DEBT of the SEVERAL PROVINCIAL GOVERNMENTS during the year ended 31st March 1922.

	PROVINCIAL (Reserved).								Government of Burma.	TOTAL.
	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Panjab.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.		
	R	R	R	R	R	R	R	R	R	R
Interest on Loans raised in the Open Market.										
Interest on 6½ per cent. Bombay Development Loan.	..	64,07,728								64,07,728
Interest on 6 per cent. United Provinces Development Loan.	...	...	...	2,88,076	...	...	...	...	...	2,88,076
Discount on Loans	...	...	...	22,80,911	...	...	...	...	...	22,80,911
Management of Debt	...	...	...	5,105	...	...	...	...	...	5,105
Commission, brokerage, etc.	...	...	...	74,543	...	...	...	...	...	74,543
	...	64,07,728	...	22,98,637	...	...	...	...	...	87,06,365
Interest payable to Central Government on										
Advances on account of Provincial Loan Account.	4,52,664	14,74,208	...	11,75,653	...	2,87,006	4,09,104	...	...	27,98,685
Advances in respect of Irrigation Capital expenditure.	29,93,936	33,25,120	4,42,733	41,92,558	70,11,195	20,01,996	15,08,681	...	...	2,15,15,219
Other Advances	...	2,87,193	...	87,312	...	...	1,53,431	...	...	5,27,916
	34,49,600	50,86,521	4,42,733	54,61,483	70,11,195	22,89,002	20,71,266	...	...	2,58,41,800
TOTAL INTEREST CHARGES ON PROVINCIAL DEBT (a).	34,49,600	1,14,94,249	4,42,733	87,60,120	7,41,195	22,89,002	20,71,266	...	...	3,63,42,165

(a) For distribution between 'Interests on Ordinary Debt' and 'Interest transferred to Commercial Departments,' (see Account No. 41A).

No 43A—STATEMENT showing the DISTRIBUTION of the CHARGES for INTEREST PAID on the PUBLIC DEBT of the SEVERAL GOVERNMENTS in INDIA for the year 1921-22 BETWEEN "INTEREST OF ORDINARY DEBT" and "INTEREST ON CAPITAL DEBITED TO COMMERCIAL DEPARTMENTS."

	Reference to Accounts.	CENTRAL GOVERNMENT	PROVINCIAL GOVERNMENTS.										GRAND TOTAL.
			Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Burma.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	TOTAL.	
		R	R	R	R	R	R	R	R	R	R	R	R
Total payments for interest on Debt.	42-A and 43	27,41,48,490	34,49,600	1,14,94,249	4,42,733	87,60,120	70,41,195	...	22,89,092	20,71,266	...	8,55,48,165	39,96,93,655
Deduct—Amounts transferred to Commercial Departments in respect of interest on Capital:—													
Railways	28	16,63,48,048	...	...	...	10,555	...	2,26,538	...	...	42,791	2,79,824	15,66,27,932
Irrigation	33	12,18,481	38,20,911	39,53,910	12,78,303	45,38,771	71,69,448	11,66,788	20,87,611	16,75,923	...	2,59,71,470	2,71,90,161
Posts and Telegraphs	39	56,81,015	...	...	...	...	...	...	...	...	...	...	56,81,015
Forest	21-A	...	...	1,730	...	7,680	...	...	...	...	...	3,410	9,410
Total interest transferred to Commercial Departments.		16,82,47,644	38,20,911	39,55,640	12,78,303	45,57,006	74,00,448	14,23,326	20,87,611	16,75,923	42,791	2,62,60,964	18,95,08,509
Balance being interest on Ordinary Debt.		11,00,00,946	—3,77,311	—75,38,609	—8,33,570	—42,03,114	—4,28,253	—14,23,326	2,61,391	3,95,338	—42,791	—92,87,301	12,01,85,147

20—Interest on other obligations.

Under this head are recorded payments of interest on all obligations of Government other than the Public Debt of India. These consist of funds deposited with Government for special purposes and fall under the following main classes :—

- (i) Deposits in Post Office Savings Banks and Cash certificates.
- (ii) Special Loans :—These comprise, in the main, funds deposited with Government as endowments of various institutions. The principal item is a deposit made by the late King of Oudh to endow certain charities and pensions.
- (iii) Deposits of the various provident funds established by Government for the benefit of its employees, of which the most important is the General Provident Fund.
- (iv) Deposits of Service Funds :—These consist of the deposits of certain funds, mostly under private management, which are permitted to bank with Government at the rate of interest granted to Saving Banks deposits.
- (v) Deposits of certain special funds like the Postal Insurance and Life Annuity Fund.

The sub-divisions under these classes are given in Account No. 44 with the balances held under each, the rate of interest allowed, and the actual amount of interest paid during the year.

No. 44.—ACCOUNT showing the OBLIGATIONS of the GOVERNMENT of INDIA, bearing INTEREST, and the INTEREST paid thereon, for the Year ended 31st March 1922 in continuation of the Account of the PUBLIC DEBT (Account No. 42A & 43).

	Amount, 1st April 1921.	Amount, 31st March 1922.	Rate of Interest per cent.	Amount of Interest paid during the year.
INDIA GENERAL.				
Special Loans.	R	R	R	R
Sum deposited with Government in 1825 by Raja Kalisankar Ghoshal as Endowment for a Blind Asylum at Benares	48,900	48,000	5	(a)
Amount appropriated in 1861 for the Maintenance of Madho Rao out of the property forfeited by his father, a rebel, in 1857	6,68,000	6,68,000	4	(a)
Perpetual Loans (these are Madras irredeemable annuities granted from 1727 to 1817 at the nominal rate of interest of 8 and 6 per cent.)	2,34,500	2,34,500	8 and 6	10,800
Kollah Singanna Chetty's Choultry Endowment in 1817 (Madras)	41,769	41,709	6	1,520
Deposits of the Monegar Choultry in 1808 till 1818 (Madras)	66,878	66,878	4	2,675
Endowment in favour of the Lawrence Military Asylum at Mount Abu	10,000	10,000	6	600
Annuity Fund of Futehullah Khan	40,000	40,000	6	...
Treasury Notes.				
Treasury Notes on Account of Soldiers' Savings Bank Deposits	2,500	2,500	3½	...
Treasury Notes on Account of the Bhonala and other Nagpur Temples	8,78,800	8,78,800	5 and 4	17,758
Non-transferable Treasury Notes, Madras, appertaining to Educational and Charitable Funds, etc.	71,619	71,619	4	2,865
Service Funds.				
Unencumbered Service Family Pension Fund	1,21,42,959	1,20,50,217	6	7,75,725
Bengal and Madras Service Family Pension Fund	8,14,701	8,88,665	5½	44,235
Indian Military Widows' and Orphans' Fund (Departmental)	4,80,134	8,82,180	5½	45,799
Savings Banks.				
Bonus on Post Office Cash Certificates	4,77,78,755	4,84,85,524	...	13,92,968
Bank Accounts.				
Post Office Savings Bank Deposits	22,86,86,172	22,98,32,995	8	61,51,755
State Railway Provident Institutions (Civil)	2,28,239	4,48,179	5½	27,548
Do. do. (Departmental)	4,92,87,233	4,70,85,028	5½	37,69,442
Companies Railway Provident Fund (Departmental)	10,06,39,642	14,84,90,153	5½	78,66,840
Financial Department Provident Fund	1,32,011	60,086	5½	4,240
Civil Engineers' Provident Fund (Civil)	62,665	6,764	5½	2,108
Do. do. (Departmental)	3,26,647	2,02,819	5½	6,016
Forest Officers' Provident Fund	71,027	64,510	5	3,496
Police Officers' Provident Fund	38,218	36,568	5½	1,888
Civil Veterinary Department Provident Fund	1,11,458	87,156	5½	4,418
General Provident Fund (Civil)	58,68,587	66,68,253	6	3,49,023
Do. do. (Departmental)	87,67,809	1,01,84,251	5½	4,75,592
Other Miscellaneous Provident Fund (Civil)	34,719	56,570	5½	4,349
Do. do. (Departmental)	19,349	74,408	5½	1,778
Carried over	45,73,32,394	49,48,61,812		3,09,60,269

(a) Shown under United Provinces.

No. 42.—ACCOUNT showing the OBLIGATIONS of the GOVERNMENT INDIA, of bearing INTEREST, and the INTEREST paid thereon, for the year ended 31st March 1922 in continuation of the Account of the PUBLIC DEBT Account No. 42 and 43).

	Amount, 1st April 1921.	Amount, 31st March 1922	Rate of interest per cent.	Amount of Interest paid during the year
INDIA, GENERAL— <i>contd.</i>	R	R	R	R
Brought forward	45,73,82,394	49,48,61,812		2,09,60,279
<i>Bank Accounts.—contd.</i>				
Cemetery Endowment Fund	32,046	33,048	3 and 3½	1,170
Indian Civil Service Provident Fund (Civil)	1,65,251	2,34,484	5½	10,080
Do. Do. (Departmental)	15,955	22,581	5½	617
<i>Special Accounts.</i>				
Postal Insurance and Life Annuity Fund	1,69,21,969	1,82,51,447	3½	6,06,004
General Family Pension Fund	39,395	40,089	3	1,178
Hindu Family Annuity Fund	35,901	25,531	3	747
Bengal Christian Family Pension Fund	6,224	11,031	3	236
Post Office Guarantee Fund	—7,651	—7,017	6½	—594
<i>Miscellaneous.</i>				
Interest on sums held by Government and repaid to non-cremy nationals	...	...	...	16,837
Telegraph Fine Fund	3,282	3,598	...	100
Interest on Miscellaneous Accounts	...	...	...	15,164
TOTAL	47,45,48,788	51,34,77,004		2,16,11,856
NORTH-WEST FRONTIER PROVINCE.				
Savings Banks.				
Cemetery Endowment Fund	6,611	7,031	3 and 3½	211
TOTAL	6,611	7,031		211
MADRAS.				
Service Funds.				
Military Assistant Surgeons' Fund	3,47,900	3,61,190	5½	19,793
Savings Banks.				
Forest Officers' Provident Fund	25,568	15,503	5½	399
Police Officers' Provident Fund	1,11,283	1,00,820	5½	4,632
General Provident Fund	75,70,097	63,37,336	5½	4,09,580
Cemetery Endowment Fund	43,116	47,571	3 and 3½	1,650
Civil Engineers' Provident Fund	1,17,966	61,441	5½	2,254
Other Miscellaneous do.	67,344	71,696	5½	2,674
Indian Civil Service Provident Fund	2,67,352	3,72,249	5½	15,831
TOTAL	85,40,626	98,61,856		4,57,666
Carried over	48,80,91,005	52,28,45,891		2,20,69,723

No. 44.—ACCOUNT showing the OBLIGATIONS of the GOVERNMENT of INDIA, bearing INTEREST and the INTEREST paid thereon, for the Year ended 31st March 1923, etc.—*contd.*

	Amount, 1st April 1921.	Amount, 31st March 1922.	Rate of Interest per cent.	Amount of Interest paid during the year.
	R	R.	R	R
Brought forward	48,80,91,005	52,28,45,891		2,80,62,732
BOMBAY.				
Special Loans.				
Loans from the late King of Oudh	(a)	(a)	(a)	19,385
Educational Funds	8,11,548	9,11,548	6 and 5	12,703
Charitable Funds				82,180
Service Funds.				
Uncovenanted Service Family Pension, Fund (Widows' Branch)	84,15,610	84,46,044	6 and 5½	1,35,839
Savings Banks.				
<i>Bank Accounts.</i>				
State Railway Provident Institutions	19,968	22,807	5½	1,175
Forest Officers' Provident Fund	4,400	6,118	5½	279
Police Officers' Provident Fund	25,185	21,936	5½	1,168
General Provident Fund	86,23,637	90,23,539	5½	5,40,070
Cemetery Endowment Fund	82,400	84,449	8 and 3½	2,949
Civil Engineers' Provident Fund	76,238	82,272	5½	4,728
Other Miscellaneous Provident Fund	66,334	1,05,363	5½	4,343
Indian Civil Service Provident Fund	2,82,350	3,74,350	5½	15,397
<i>Special Accounts.</i>				
Uncovenanted Service Family Pension Fund (Life Assurance Branch)	28,710	12,419	8 and 5½	611
Local Fund Pension Fund	1,16,208	1,38,823	8	3,869
Miscellaneous.				
Miscellaneous Accounts	...	...	...	1,217
TOTAL	1,36,57,793	1,51,28,800		8,86,894
BENGOAL.				
Savings Banks.				
Civil Engineers' Provident Fund	1,44,569	2,01,837	5½	10,315
Police Officers' Provident Fund	38,471	31,841	5½	1,604
General Provident Fund	78,65,024	91,62,149	5½	4,53,139
Cemetery Endowment Fund	48,070	43,640	8 and 3½	279
Other Miscellaneous Provident Fund	1,51,891	1,84,983	5½	8,598
Indian Civil Service Provident Fund	2,87,766	3,98,103	5½	15,386
Miscellaneous.				
Miscellaneous Accounts	...	...	...	6,836
TOTAL	85,28,791	1,00,17,553		4,97,837
Carried over	50,52,77,589	54,79,92,044		2,34,92,314

(a) shown under United Provinces.

No. 44.—ACCOUNT showing the OBLIGATIONS of the GOVERNMENT of INDIA, bearing INTEREST and the INTEREST paid thereon, for the Year ended 31st March 1921, etc.—*contd.*

	Amount, 1st April 1921.	Amount, 31st March 1922.	Rate of Interest per cent.	Amount of Interest paid during the year.
	R	R	R	R
Brought forward	50,52,77,589	54,79,02,044		2,84,03,514
UNITED PROVINCES.				
Special Loans.				
Sums deposited with Government from 1814 to 1833 by the late King of Oudh as Endowments for certain Charities and Pensions	1,45,15,327	1,45,03,121	6, 5 and 4	10,10,851
Sums deposited with Government in 1825 by Raja Kalisankar Ghosal as Endowment for a Blind Asylum at Benares	(a)	(a)	(a)	2,400
Book Debt Loan on account of Madho Rao	(a)	(a)	(a)	26,720
Sum deposited with Government in 1830 by the Maharaja of Karwi as a Charitable Endowment	2,00,000	2,00,000	4	7,333
Savings Banks.				
Police Officers' Provident Fund	14,690	12,715	5½	654
General Provident Fund	72,37,476	78,16,346	5½	3,07,699
Cemetery Endowment Fund	1,16,097	1,20,995	3 and 3½	4,218
Civil Engineers' Provident Fund	62,111	35,297	5½	2,452
Opium Department Provident Fund	7,178	7,783	5½	398
Other Miscellaneous Provident Fund	68,226	96,265	5½	4,385
Forest Officers' Provident Fund	21,721	54,084	5½	2,757
Indian Civil Service Provident Fund	3,57,051	4,90,752	5½	17,383
TOTAL	2,25,00,877	2,33,37,349		14,77,195
PUNJAB.				
Special Loans.				
Endowment in favour of the Lawrence Asylum at Murree	10,000	10,000	5	500
Savings Banks.				
Police Officers' Provident Fund	13,917	13,591	5½	— 866
General Provident Fund	57,06,141	62,63,333	5½	3,15,007
Cemetery Endowment Fund	62,261	65,495	3 and 3½	2,318
Civil Engineers' Provident Fund	1,64,860	1,88,893	5½	9,386
Other Miscellaneous Provident Funds	96,018	1,07,406	5½	5,420
Forest Officers' Provident Fund	49,161	15,009	5½	1,418
Indian Civil Service Provident Fund	2,58,273	3,75,841	5½	15,202
TOTAL	63,60,631	70,39,568		3,48,380
Carried over	53,42,58,097	57,83,63,960		2,12,29,089

(a) Shown under India General.

No. 44.—ACCOUNT showing the OBLIGATIONS of the GOVERNMENT of INDIA, bearing INTEREST and the INTEREST paid thereon, for the Year ended 31st March 1921, etc.—*contd.*

	Amount 1st April 1921.	Amount, 31st March 1922.	Rate of Interest per cent.	Amount of Interest paid during the year.
	R	R	R	R
Brought forward	58,42,88,097	57,83,68,920		2,52,29,089
BERMA.				
Savings Banks.				
Police Officers' Provident Fund	97,281	83,058	5½	4,137
General Provident Fund	42,06,531	45,53,113	5½	2,34,087
Civil Engineers' Provident Fund	99,599	78,952	5½	4,838
Cemetery Endowment Fund	23,875	24,490	3 and 3½	852
Other Miscellaneous Provident Fund	88,392	57,801	5½	2,371
Forest Officers' Provident Fund	1,62,271	1,21,220	5½	7,245
Indian Civil Service Provident Fund	2,18,661	3,35,441	5½	16,887
Miscellaneous.				
Miscellaneous Accounts	...	...	...	17,237
TOTAL	48,46,610	52,54,085		2,87,084
BIHAR AND ORISSA.				
Savings Banks.				
Police Officers' Provident Fund	63,023	53,516	5½	3,224
General Provident Fund	39,15,747	44,40,325	5½	2,22,921
Civil Engineers' Provident Fund	2,64,364	2,06,014	5½	9,552
Cemetery Endowment Fund	19,869	20,430	3 and 3½	698
Other Miscellaneous Provident Fund	43,086	48,559	5½	2,474
Forest Officers' Provident Fund	12,012	14,231	5½	695
Indian Civil Service Provident Fund	1,87,459	2,55,766	5½	11,495
TOTAL	45,05,560	50,36,841		2,51,059
CENTRAL PROVINCES AND BEHAR.				
Savings Banks.				
Civil Engineers' Provident Fund	64,334	70,081	5½	3,640
Police Officers' Provident Fund	1,79,264	1,47,805	5½	7,560
General Provident Fund	38,38,832	41,87,141	5½	2,05,486
Cemetery Endowment Fund	17,241	18,311	3 and 3½	638
Forest Officers' Provident Fund	40,173	14,354	5½	734
Indian Civil Service Provident Fund	1,49,732	1,83,039	5½	7,343
Other Miscellaneous Provident Fund	8,330	8,717	5½	316
TOTAL	40,92,915	46,09,448		2,25,707
Carried over	64,76,83,182	59,32,69,334		2,59,02,939

No. 44.—ACCOUNT showing the OBLIGATIONS of the GOVERNMENT of INDIA, bearing INTEREST and the INTEREST paid thereon, for the Year ended 31st March 1921, etc.—*concl'd.*

	Amount, 1st April 1921.	Amount, 31st March 1922	Rate of Interest per cent	Amount of Interest paid during the year.
	R	R	R	R
Brought forward	54,76,83,182	59,32,69,334		2,59,92,989
ASSAM.				
Savings Banks.				
State Railway Provident Institution	60,818	57,289	5½	4,074
General Provident Fund	10,95,605	19,44,103	5½	94,789
Cemetery Endowment Fund	5,895	6,970	3 and 3½	226
Forest officers' Provident Fund	12,668	14,903	5½	791
Indian Civil Service Provident Fund	80,821	1,14,366	5½	4,729
Miscellaneous.				
Miscellaneous Accounts	...	...	...	89
TOTAL	18,56,598	21,37,931		1,04,558
GRAND TOTAL	54,95,39,780	59,54,07,265		2,60,97,497

ABSTRACT of INTEREST ON SERVICE FUNDS and SAVINGS BANKS.

	India, General.	Baluchistan.	North-West Frontier Province.	Madras	Bombay	Bengal.	United Provinces.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R	R
SERVICE FUNDS.													
Uncovenanted service Funds	7,75,725	...	...	...	1,95,339	...	...	...	...	...	...	...	9,71,064
Bengal and Madras Service Family Pension Fund	44,225	...	...	...	...	...	...	...	...	...	...	...	44,225
Military Assistant Surgeon's Fund	...	...	...	19,596	...	...	...	...	...	...	...	...	19,596
Indian Military Widow's and Orphans' Fund	45,789	...	...	...	...	...	...	...	...	...	...	...	45,789
TOTAL SERVICE FUNDS	8,65,749	...	...	19,596	1,95,339	...	...	...	...	...	...	...	10,80,684
SAVINGS BANKS.													
Bank Accounts.													
Post Office Savings Bank	61,51,765	...	...	...	...	...	...	...	...	...	...	...	61,51,765
State Railway Provident Institutions	37,06,988	...	...	...	1,175	...	...	...	...	...	...	4,074	38,02,237
Companies' Railway Provident Fund	78,56,840	...	...	...	...	...	...	...	...	...	...	...	78,56,840
Financial Department Provident Fund	4,240	...	...	...	...	...	...	...	...	...	...	...	4,240
Civil Engineer Provident Fund	9,024	...	...	2,254	4,723	10,345	2,452	9,386	4,838	9,552	3,610	...	56,214
Forest Officers' Provident Fund	3,499	...	...	390	279	...	2,757	1,418	7,245	695	734	721	17,747
Police Officers' Provident Fund	1,838	...	...	4,642	1,168	1,604	654	—866	4,137	3,224	7,550	...	28,991
Opium Department Provident Fund	...	...	...	...	...	...	896	...	...	...	...	...	896
Civil Veterinary Department Provident Fund	4,418	...	...	...	...	...	...	...	...	...	...	...	4,418
General Provident Fund	8,24,615	...	...	4,00,580	5,40,070	4,34,139	3,97,699	3,15,007	4,34,037	2,22,921	2,05,486	94,789	36,98,293
Other Miscellaneous Provident Funds	6,127	...	...	3,674	4,346	8,598	4,335	5,420	2,371	2,474	316	...	37,661
Cemetery Endowment Fund	1,170	...	211	1,650	2,949	979	4,213	2,313	852	698	838	226	15,899
Indian Civil Service Provident Fund	10,647	...	...	15,831	15,397	15,366	17,383	15,202	16,337	11,495	7,343	4,729	1,29,750
Special Accounts.													
Postal Insurance and Life Annuity Fund	6,06,064	...	...	...	...	...	...	...	...	...	...	...	6,06,064
Other Special Accounts	2,208	...	...	...	611	...	...	...	...	...	...	...	2,820
TOTAL SAVINGS BANKS	1,92,79,444	...	211	4,36,070	5,70,718	4,91,051	4,29,891	8,47,860	2,60,817	2,51,059	2,25,707	1,04,489	2,24,08,337

No. 45.—ACCOUNT showing the APPROPRIATIONS from REVENUE during the year ended 31st March 1922 for SINKING FUNDS of the Central and Provincial Governments.

21.—Sinking Funds.

This head records the sums set apart from revenue for the purchase and cancellation of loans of the Central and Provincial Governments. The amounts are debited to this head by *per contra* credit to the Debt head, 'Sinking Funds for Loans' which is debited with charges connected with the purchase of securities of the loan for the purpose of cancellation. On actual cancellation of stock, the nominal value of the cancelled securities is written off the account of Public Debt, (see accounts Nos. 82 and 82A). The application of the balances of the sinking funds in 1921-22 is shown in account No. 89.

	CENTRAL. India, General.	PROVINCIAL (Reserved.) Government of Bombay.	TOTAL CENTRAL AND PROVINCIAL.
	R	R	R
For Loans of the Central Government:—			
5 per cent. War Loan 1929-47	54,00,000	..	54,00,000
5 per cent. Loan 1945-55	1,00,00,000	...	1,00,00,000
TOTAL	1,54,00,000	...	1,54,00,000
For Loans of Provincial Governments:—			
6½ per cent. Bombay Development Loan	...	9,38,938	9,38,938
TOTAL	...	9,38,938	9,38,938
Total Charges in India	1,54,00,000	9,38,938	1,63,38,938
Charges in England—			
<i>Secretary of State—</i>			
CENTRAL GOVERNMENT.			
Payment to His Majesty's Treasury in cancellation of India's liability for £506,008 17s. 1d. British Government 5 per cent. War Loan (1929--47), portion of amount taken over 500,000			
DITTO	DITTO	CONVERTED INTO RS. AT £1=RS. 10	50,00,000
EXCHANGE ON DITTO			25,71,571
TOTAL CHARGES			(a) 2,39,10,504
CENTRAL			2,39,71,571
PROVINCIAL			9,38,938

(a) For application of Sinking Fund deposits in 1921-22, see Account No. 89.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,

1921-22.

Sections F. and F. F.—Civil Administration.

Revenue, Rs. 3,50,67,617.

Expenditure

{ Not charged to Revenue Rs. 3,50,000.

{ Charged to Revenue Rs. 52,93,65,785.

MAJOR HEAD.	No. of Accounts.	DETAIL OF ACCOUNTS.	Page.	AMOUNT OF EACH ACCOUNT		
				Detail.	MAJOR HEAD TOTAL.	
					Revenue.	Expenditure.
General Administration .	46	Expenditure	229	R ...	R ...	R 10,33,23,605
" .	46A	Details of Charges under Secretariats	231	1,47,98,915	...	...
" .	46B	" " Tour Charges	232	12,19,802	...	...
Audit .	47	Expenditure	234	...	...	70,46,459
Administration of Justice .	48	Receipts	236	...	69,02,848	...
" .	48A	Expenditure	239	...	...	5,09,59,991
" .	48B	Details of Charges under High Courts, etc.	240	69,80,523	...	...
" .	48C	" " Civil and Sessions Courts	241	3,19,79,078	...	...
" .	48D	" " Criminal Courts	242	42,37,761	...	...
Jails and Convict Settlement	49	Receipts	244	...	60,12,274	...
" .	49A	Expenditure	245	...	...	2,70,28,783
" .	49B	Details of Convict Charges	246	14,90,907	...	...
Police	50	Receipts	248	...	37,72,638	...
" .	50A	Expenditure	249	...	...	12,84,03,213
" .	50B	Details of charges under District Executive Force	250	9,18,53,584	...	...
Ports and Pilotage—						
A.—Major Ports	51	Receipts	252	...	21,94,110	...
" .	51B	Expenditure	253	...	...	24,00,275
B.—Minor Ports	51A	Receipts	252	...	1,16,379	...
" .	51C	Expenditure	254	...	...	27,70,883
Ecclesiastical	52	Expenditure	256	...	...	30,50,467
Political	53	Expenditure	258	...	...	2,25,61,969
Scientific Departments	54	Expenditure	261	...	...	1,19,22,216
" .	54A	Details of Survey Charges	262	42,62,954	...	...
Education	55	Receipts	264	...	51,90,876	...
" .	55A	Expenditure	269	...	...	9,00,23,757
Medical	56	Receipts	271	...	20,18,463	...
" .	56A	Expenditure	272	...	...	3,15,26,355
Public Health	57	Receipts	274	...	7,91,679	...
" .	57A	Expenditure	275	...	...	1,57,87,210
Agriculture	58	Receipts	278	...	29,66,625	...
" .	58A	Expenditure	281	...	...	1,07,94,116
Industries	59	Receipts	283	...	26,43,974	...
" .	59A	Expenditure	285	...	...	65,15,936
Aviation	60	Expenditure	287	...	...	88,025
Miscellaneous Departments	61	Receipts	289	...	24,57,551	...
" .	61A	Expenditure	291	...	...	61,62,533
Capital expenditure not charged to Revenue on Improvement of Public Health	57B	Expenditure	276	...	...	3,50,000
		TOTAL			3,50,67,617	52,93,65,785

Section F.—Civil Administration.

The major heads grouped in this section deal chiefly with the salaries and expenses of the various Departments constituting the Civil Administration of the country. The receipts of these departments are insignificant and are in most cases merely recoveries of expenditure. The nature of the expenditure is explained in the explanatory notes under each of the major heads.

Section F. F.—Capital Expenditure not charged to Revenue.

The expenditure brought to account in this section relates to capital outlay incurred by the Government of Bombay on measures connected with the improvement of Public Health.

22.—General Administration.

The charges recorded under this head relate chiefly to headquarters administration and also to cost of district administration which prior to 1921-22 was divided between the heads "Land Revenue" and "Administration of Justice." The salaries and other allowances of Heads of Provinces as also of the Governor-General and the Executive Council and Ministers; the expenses connected with the Council of State, the Indian Legislative Assembly and the Provincial Legislative Councils; the charges of the Secretariats, Boards of Revenue, Commissioners, District Officers and their establishments constitute the main items in the Indian accounts.

2. The English charges consist mainly of the salaries and expenses of the Secretary of State's Council and his establishment; of the charges of the office of the High Commissioner who acts as the agent of the Government of India in respect of the purchase of stores and certain other matters; and of payments to the Banks of England and Ireland for the management of Public Debt. The salaries of the Secretary of State and of the Parliamentary Under-Secretary of State are borne on the British Estimates and a lump sum contribution is also made to Indian revenues on account of the cost of staff employed at the India Office on non-agency functions. This contribution for the year 1921-22 was £136,000. The receipts during the year included £64,000 in respect of the year 1920-21. This contribution is distributed, in the accounts, between the three heads 'General Administration', 'Audit' and 'Stationery and Printing', (see Accounts Nos. 46, 47 and 70A). It has been fixed at £118,500 per annum for the years 1922-23, 1923-24 and 1924-25.

3. Prior to 1921-22, the charges of Audit and Currency establishments were debited to the present head. They are now shown under separate major heads in view of their importance.

4. In two provinces (Punjab and Assam), the salaries of Ministers have been recorded as "Transferred" and in the others as "Reserved". The correct classification is under consideration.

No. 46.—ACCOUNT of CHARGES of GENERAL ADMINISTRATION

	CENTRAL GOVERNMENT.					PROVINCIAL					
	India General.	Baluchistan.	North-West Frontier Province.	Other Areas.	Total.	GOVERNMENT OF MADRAS.		GOVERNMENT OF BOMBAY.		GOVERNMENT OF BENGAL.	
						Received.	Transferred.	Received.	Transferred.	Received.	Transferred.
	R	R	R	R	R	R	R	R	R	R	R
CHARGES IN INDIA.											
A.—Heads of Provinces, (including the Governor-General) Executive Councils, and Ministers.											
Salaries of the Governor (General), Governors and Lieutenant Governor	2,28,507	...	...	...	2,28,507	1,20,000	...	1,20,000	...	1,31,097	...
Sumptuary Allowance of Governor-General, etc.	10,000	...	12,000	...	52,000	22,275	...	34,983	...	37,094	...
Staff and Household of Governor-General, etc.	5,26,245	...	38,656	...	5,64,902	4,28,868	...	6,28,742	...	4,61,810	...
Expenditure from Contract Allowances	1,50,649	...	...	...	1,50,649	95,000	...	1,00,837	...	1,00,001	...
Tour Expenses (see Acct No 46B)	4,58,397	...	27,310	...	4,85,707	1,91,103	...	93,989	...	89,700	...
Chief Commissioners	96,263	...	72,059	...	1,68,322	...	...	...	...	...	...
Executive Council	5,66,342	...	...	...	5,66,042	3,31,232	...	2,76,504	...	2,91,142	...
Ministers	...	...	...	...	...	2,58,241	...	1,88,076	...	2,24,136	...
TOTAL	20,15,104	...	1,50,025	...	22,15,129	14,46,750	...	14,43,161	...	13,14,992	...
B.—Legislative Bodies—											
Council of State	2,22,764	...	...	...	2,22,764	...	...	...	...	...	...
Indian Legislative Assembly	5,79,535	...	...	...	5,79,535	...	...	...	...	...	...
Provincial Legislative Councils.	...	...	...	...	...	2,81,881	...	1,19,708	...	3,71,350	...
TOTAL	8,02,299	...	...	...	8,12,299	2,81,881	...	1,19,708	...	3,71,350	...
C.—Secretariat and Headquarters Establishments.											
Civil Secretariats (see Acct. No. 46A)	64,27,895	...	1,83,772	(b) 20,703	66,32,370	10,31,360	...	18,67,715	...	11,03,146	...
Military Secretariat	6,30,424	...	...	...	5,20,424	...	...	...	...	...	...
Public Works Secretariat	5,00,950	...	...	...	5,00,950	...	...	...	...	...	...
Board of Revenue, Financial Commissioner and Establishment	...	...	1,31,875	...	1,31,875	2,20,409	...	...	...	1,46,838	...
Inspector General of Stamps, Registration and Excise	...	...	...	...	...	...	...	...	...	...	...
Director of Land Records and Agriculture	...	...	...	...	...	...	...	(a) 53,551	...	...	...
Local Fund Audit Establishments	...	...	...	...	...	97,394	...	1,61,735	...	1,01,269	...
TOTAL	75,49,269	...	3,15,647	20,703	78,85,619	18,62,163	...	18,72,998	...	14,40,753	...
D.—Commissioners—											
Commissioners in Sind	...	...	...	...	...	...	...	2,44,279	...	...	...
Commissioners	...	...	...	...	...	17,083	...	2,99,037	...	5,26,372	...
TOTAL	...	...	...	...	...	17,083	...	5,43,316	...	5,26,372	...
E.—District Administration—											
General Establishment	4,41,148	17,236	10,08,015	...	14,66,399	29,97,362	...	38,88,289	...	65,32,839	...
Sub-Divisional Establishment	13,430	74,595	2,66,167	...	3,66,167	21,79,217	...	39,04,929	...	5,34,608	...
Other Establishments	...	...	...	...	88,081	47,67,341	...	...	...	16,456	...
TOTAL	4,54,584	91,831	12,74,182	...	18,20,597	99,43,929	...	77,93,212	...	70,83,908	...
F.—Miscellaneous—											
Discretionary grants by Collectors, etc.	9,720	...	...	...	9,720	32,185	...	...	...	27,408	...
G.—Works											
	...	1,16,553	...	...	1,16,553	...	...	...	...	...	...
TOTAL CHARGES IN INDIA	1,08,80,976	2,07,884	17,30,853	20,703	1,28,48,917	1,30,78,891	...	1,17,72,396	...	1,07,64,773	...
Total Carried over					1,38,48,917	1,30,78,891	...	1,17,72,396	...	1,07,64,773	...

(a) Includes charges for Inspector.
(b) For detail see Account No. 46-A

for the year ended 31st March 1922.

GOVERNMENTS.

GOVERNMENT OF UNITED PROVINCES.		GOVERNMENT OF PUNJAB.		GOVERNMENT OF BURMA.	GOVERNMENT OF BIHAR AND ORISSA.		GOVERNMENT OF CENTRAL PROVINCES AND BERAR.		GOVERNMENT OF ASSAM.		Total.	TOTAL CENTRAL AND PROVINCIAL.
Re-served.	Transferred.	Re-served.	Transferred.		Re-served.	Transferred.	Re-served.	Transferred.	Re-served.	Transferred.		
R	R	R	R	R	R	R	R	R	R	R	R	R
1,20,000	...	1,00,000	...	1,00,000	99,610	...	72,000	...	89,678	...	9,52,380	11,30,887
6,000	...	12,000	...	6,000	6,000	...	6,000	...	6,928	...	1,86,420	1,88,420
1,81,557	...	1,05,678	...	75,400	1,07,891	...	27,060	...	1,04,852	...	20,51,208	26,16,170
27,022	...	23,919	...	18,792	84,700	...	13,029	...	6,777	...	4,01,077	5,79,756
1,66,720	...	60,068	...	40,068	65,848	...	17,180	...	19,282	...	7,34,095	12,11,802
...	...	...	...	...	...	...	6,889	...	...	...	6,889	1,75,211
1,83,000	...	1,20,520	...	...	2,17,187	...	18,106	...	1,12,232	...	15,80,502	2,30,604
1,28,156	...	...	1,19,950	...	1,43,097	...	83,240	...	...	1,12,644	12,02,018	12,22,048
7,12,463	...	4,21,076	1,19,950	2,40,287	6,68,213	...	3,28,950	...	3,30,384	1,12,644	71,48,769	93,58,898
...	...	...	...	...	...	...	...	...	...	...	...	2,22,764
1,92,289	...	1,64,812	...	28,592	1,23,693	...	74,209	...	66,593	...	14,22,137	5,10,535
...	...	...	...	...	...	...	...	...	...	...	...	14,22,137
1,92,289	...	1,64,812	...	28,592	1,23,693	...	74,209	...	66,593	...	14,22,137	22,34,436
11,97,386	...	6,74,571	...	9,75,895	6,23,988	...	4,82,708	...	3,12,298	...	81,61,545	1,47,93,915
...	...	...	...	...	...	...	...	...	...	...	...	6,28,434
...	...	...	...	...	...	...	...	...	...	...	...	5,00,950
8,94,951	...	3,24,579	...	2,97,856	1,64,231	...	...	...	...	...	15,88,374	16,70,249
...	...	...	...	...	34,252	...	31,425	...	...	...	65,677	65,677
...	...	...	...	...	...	...	...	...	...	...	53,551	53,551
68,486	...	78,074	...	1,48,240	54,987	...	56,866	...	37,188	...	7,92,216	7,92,216
16,60,808	...	10,75,224	...	14,21,501	8,67,458	...	5,70,999	...	3,49,466	...	1,06,11,863	1,84,96,982
7,86,464	...	3,88,810	...	6,03,276	4,08,820	...	3,70,402	...	1,52,169	...	2,44,279	2,44,279
...	...	...	...	...	...	...	...	...	...	...	35,52,388	35,52,388
7,86,464	...	3,88,810	...	6,03,276	4,08,820	...	3,70,402	...	1,52,169	...	37,96,662	37,96,662
78,01,188	...	63,71,015	...	38,74,702	39,24,621	...	24,03,044	...	13,85,560	...	3,86,61,552	4,01,27,981
22,77,703	...	8,06,640	...	15,04,206	2,69,800	...	10,77,252	...	1,13,319	...	1,20,07,218	1,38,74,385
6,52,492	...	...	...	2,54,904	2,68,897	...	67,946	...	1,81,816	...	61,54,855	62,45,336
1,02,81,348	...	71,77,656	...	56,38,862	44,67,818	...	34,88,242	...	16,13,185	...	5,74,28,155	5,92,43,732
16,177	...	...	...	21,301	74,850	...	5,829	...	28,298	...	2,00,988	2,10,714
...	...	...	...	...	...	...	...	...	...	...	...	1,15,588
1,25,99,494	...	92,30,077	1,19,950	79,48,027	66,00,850	...	48,33,691	...	26,48,995	1,12,044	8,05,98,079	9,34,46,996
...	...	92,30,077	1,19,950	79,48,027	66,00,850	...	48,33,691	...	26,48,995	1,12,044	8,05,98,079	9,34,46,996
1,25,99,494	...	92,30,077	1,19,950	79,48,027	66,00,850	...	48,33,691	...	26,48,995	1,12,044	8,05,98,079	9,34,46,996

No. 48.—ACCOUNT OF CHARGES OF GENERAL ADMINISTRATION

	CENTRAL GOVERNMENT.	PROVINCIAL						Serial No.
		GOVERNMENT OF MADRAS.		GOVERNMENT OF BOMBAY.		GOVERNMENT OF BAHAR.		
		Re-served.	Trans-ferred.	Re-served.	Trans-ferred.	Re-served.	Trans-ferred.	
	R.	R.	R.	R.	R.	R.	R.	
Total India brought forward	1,28,48,917	1,30,73,391	...	1,17,72,395	...	1,07,64,778	...	
CHARGES IN ENGLAND.	£	£	£	£	£	£	£	
Secretary of State.								
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.	259,289	...	...	...	...	...	...	1
Law charges	284	...	...	...	...	...	...	2
Bank of England and Bank of Ireland for management of Debt	62,538	...	...	...	...	...	...	3
Postage to India	962	...	...	...	...	...	...	4
Telegrams to India	14,553	...	...	...	...	...	...	5
National Health Insurance and Unemployment Insurance	1,003	...	...	...	...	...	...	6
Office Contingencies: Rates, furniture and repairs, fuel, lighting, postage and telegrams other than to India and places abroad, and petty charges	25,725	...	...	...	...	...	...	7
Miscellaneous expenditure	2,888	...	...	...	...	...	...	8
Deduct—Contribution by His Majesty's Treasury for 1921-22, and balance of contribution for 1920-21	-180,000	...	...	...	...	...	...	9
Heads of Provinces (including Governor-General):								
Advances in respect of passage home of Lord Chelmsford, ex-Governor-General (refund of payment in 1920-21)	-500	...	...	...	...	...	...	10
Miscellaneous expenditure	1	...	...	...	...	...	...	11
Pay, etc., of members of the Governor's Band	...	...	...	623	...	808	...	12
Passage and outfit allowance of Lord Lytton as Governor	...	...	...	...	...	3,000	...	13
Miscellaneous expenditure	...	...	...	...	...	...	...	14
Secretariat and Headquarters Establishments:								
Miscellaneous expenditure	469	18	...	...	...	47	...	15
District Administration:								
Advances of pay to Officers on appointment to the Indian Civil Service	...	160	...	100	...	225	...	16
Total Secretary of State carried over	215,806	178	...	732	...	2,681	...	
Total India carried over	1,28,48,917	1,30,73,391	...	1,17,72,395	...	1,07,64,778	...	

for the year ended 31st March 1922—continued.

GOVERNMENTS.

Serial No.	GOVERNMENT OF UNITED PROVINCES.		GOVERNMENT OF PUNJAB.		GOVERNMENT OF BOMBA.	GOVERNMENT OF BIHAR AND ORISSA.		GOVERNMENT OF CENTRAL PROVINCES AND BENGAL.		GOVERNMENT OF ASSAM.		Total.	TOTAL CENTRAL AND PROVINCIAL.
	Re-served.	Trans-ferred.	Re-served.	Trans-ferred.		Re-served.	Trans-ferred.	Re-served.	Trans-ferred.	Re-served.	Trans-ferred.		
	R	R	R	R		R	R	R	R	R	R		
	1,35,39,494	...	92,28,077	1,19,950	79,48,819	66,00,850	...	48,33,691	...	25,43,995	1,12,644	8,06,98,079	9,84,46,996
	£	£	£	£	£	£	£	£	£	£	£	£	
1	...	...	...	...	...	...	...	...	...	...	...	...	
2	...	...	...	...	...	...	...	...	...	...	...	...	
3	...	...	...	...	...	...	...	...	...	...	...	...	
4	...	...	...	...	...	...	...	...	...	...	...	...	
5	...	...	...	...	...	...	...	...	...	...	...	...	
6	...	...	...	...	...	...	...	...	...	...	...	...	
7	...	...	...	...	...	...	...	...	...	...	...	...	
8	...	...	...	...	...	...	...	...	...	...	...	...	
9	...	...	...	...	...	...	...	...	...	...	...	...	
10	...	...	...	...	...	...	...	...	...	...	...	...	
11	...	...	...	...	...	...	...	...	...	...	...	...	
12	...	...	...	...	...	...	...	...	...	...	...	932	
13	...	...	...	...	...	...	...	...	...	...	...	2,000	
14	...	...	...	...	...	100	...	...	...	...	...	100	
15	...	...	5	...	...	...	...	...	...	...	...	70	
16	311	...	208	...	15	349	...	29	...	40	...	1,396	
	311	...	213	...	15	349	...	29	...	40	...	4,498	
	1,35,39,494	...	92,28,077	1,19,950	79,48,819	66,00,850	...	48,33,691	...	25,43,995	1,12,644	8,06,98,079	9,84,46,996
	£	£	£	£	£	£	£	£	£	£	£	£	

No. 46—ACCOUNT of CHARGES of GENERAL ADMINISTRATION

		PROVINCIAL						
	CENTRAL GOVERNMENT.	GOVERNMENT OF MADRAS.		GOVERNMENT OF BOMBAY.		GOVERNMENT OF BENGAL.		Serial No.
		Re-served.	Transferred.	Re-served.	Transferred.	Re-served.	Transferred.	
Total India brought forward	1,28,43,917	1,80,73,891	...	1,17,72,395	...	1,07,84,773	...	
CHARGES IN ENGLAND—contd.	£	£	£	£	£	£	£	
Total Secretary of State brought forward	215,806	178	...	732	...	2,681	...	
High Commissioner.								
Salaries of the High Commissioner and Officers of his Establishments (including Officers of the Store Department and of the Department for Indian Students).	1,28,847	...	...	...	...	...	...	17
Store Department: Wages of artificers and labourers, professional inspection, travelling expenses, rates, repairs, supplies, etc.	87,885	...	...	...	...	...	...	18
Deduct.—Departmental Expenses charged on Central Government Stores for Posts and Telegraphs and State Railways	-81,638	...	...	...	...	...	...	19
Deduct.—Departmental expenses charged on Stores supplied to Provincial Governments	-2,357	...	...	...	...	...	...	20
Expenditure in connection with the Department for Indian Students: Allowances to Advisers at Universities, etc.	4,984	...	...	...	...	...	...	21
Postage to India	541	...	...	...	...	...	...	22
Telegrams to India	2,812	...	...	...	...	...	...	23
National Health Insurance and National Unemployment Insurance	695	...	...	...	...	...	...	24
Additions to India Store Depot Buildings	21,615	...	...	...	...	...	...	25
Purchase of lease of 46 Grosvenor Gardens (first instalment)	1,075	...	...	...	...	...	...	26
Alterations to Nos. 42, 44, and 46, Grosvenor Gardens to fit them for offices, furnishing, etc.	14,837	...	...	...	...	...	...	27
Office contingencies: Rates, fuel, lighting, postage and telegrams other than to India, and petty charges	4,129	...	...	...	...	...	...	28
A.—Heads of Provinces:								
Leave Allowances	1,765	477	...	...	...	478	...	29
B.—Legislative Bodies:								
Leave allowances	342	...	...	...	...	1,366	...	30
Miscellaneous—Travelling Expenses, etc.	185	...	...	...	...	...	...	31
C.—Secretariat and Headquarters Establishment:								
Leave Allowances	17,431	4,777	...	6,366	...	6,540	...	32
Miscellaneous—Travelling Expenses, etc.	10	...	...	...	...	...	...	33
D.—Commissioners:								
Leave Allowances	3,552	1,811	...	4,486	...	2,458	...	34
Miscellaneous—Travelling Expenses, etc.	...	78	...	...	...	50	...	35
E.—District Administration:								
Leave Allowances	8,084	22,179	...	21,008	...	16,078	...	36
Deputation Allowances	...	...	...	...	...	...	...	37
Miscellaneous—Travelling Expenses, etc.	...	...	...	...	...	...	...	38
Stores for India	245	20	...	4	...	3,756	...	39
TOTAL HIGH COMMISSIONER	2,07,519	25,842	...	31,859	...	30,818	...	40
TOTAL CHARGES IN ENGLAND	4,33,325	29,020	...	32,591	...	32,997	...	41
DO. CONVERTED IN RS. AT £1=RS. 10	43,33,237	2,90,200	...	3,25,910	...	3,29,965	...	42
EXCHANGE ON LITTO DITTO	21,77,224	1,46,201	...	1,63,523	...	1,70,280	...	43
	1,82,59,898	1,35,09,798	...	1,22,51,938	...	1,12,68,018	...	
TOTAL CHARGES UNDER GENERAL ADMINISTRATION		1,35,09,798		1,22,51,938		1,12,68,018		44

for the year ended 31st March 1922—continued.

GOVERNMENTS.

Serial No.	GOVERNMENT OF UNITED PROVINCES.		GOVERNMENT OF PUNJAB		GOVERNMENT OF BURMA.	GOVERNMENT OF BIHAR AND ORISSA.		GOVERNMENT OF CENTRAL PROVINCES AND BENAR.		GOVERNMENT OF ASSAM.		Total.	TOTAL CENTRAL AND PROVINCIAL.
	Re-served.	Transferred.	Re-served.	Transferred.		Re-served.	Transferred.	Re-served.	Transferred.	Re-served.	Transferred.		
			92,28,077	1,19,950						25,43,995	1,12,644	R	R
	1,55,99,404	...	93,48,027	...	79,48,819	66,00,850	...	48,33,891	...	26,56,889	...	8,05,98,079	9,84,46,996
	£	£	£	£	£	£	£	£	£	£	£	£	
	211	...	213	..	15	349	...	79	...	40	...	4,498	
17	...	...	...	...	...	...	...	...	...	...	...	...	
18	...	...	...	...	...	...	...	...	...	...	...	...	
19	...	...	...	...	...	...	...	...	...	...	...	...	
20	...	...	...	...	...	...	...	...	...	...	...	...	
21	...	...	...	...	...	...	...	...	...	...	...	...	
22	...	...	...	...	...	...	...	...	...	...	...	...	
23	...	...	...	...	...	...	...	...	...	...	...	...	
24	...	...	...	...	...	...	...	...	...	...	...	...	
25	...	...	...	...	...	...	...	...	...	...	...	...	
26	...	...	...	...	...	...	...	...	...	...	...	...	
27	...	...	...	...	...	...	...	...	...	...	...	...	
28	...	...	...	...	...	...	...	...	...	...	...	...	
29	...	...	...	...	...	...	...	89	...	...	...	1,044	
30	1,308	...	...	...	...	...	...	...	...	...	...	2,562	
31	...	...	...	...	...	...	...	...	...	...	...	...	
32	1,421	...	1,828	...	4,086	3,325	...	975	...	147	...	22,445	
33	...	...	...	...	...	...	...	...	...	...	...	...	
34	5,482	...	3,675	...	7,652	2,925	...	2,351	...	197	...	81,994	
35	...	...	...	...	50	115	...	...	...	...	...	298	
36	25,911	...	18,857	...	17,552	12,774	...	9,714	...	8,244	...	1,50,812	
37	9	...	...	...	...	...	...	...	...	...	...	9	
38	...	...	52	...	...	...	...	...	...	...	...	52	
39	3	...	2,544	...	2,670	1,538	...	...	...	...	...	10,530	
40	24,083	...	26,256	...	31,997	20,672	...	18,629	...	8,588	...	2,25,541	
41	24,298	...	25,469	...	32,012	21,021	...	18,708	...	8,623	...	2,30,089	
42	3,12,929	...	2,54,687	...	3,20,119	2,10,307	...	1,37,079	...	86,273	...	23,00,394	65,33,641
43	1,70,309	...	1,29,934	...	1,64,116	1,08,093	...	69,117	...	44,251	...	11,65,734	83,43,956
	1,41,12,642	...	96,12,598	1,19,950	...	69,19,150	...	50,39,887	...	26,74,5	1,12,644		
44	1,41,12,642	...	97,32,468	...	64,38,064	69,12,150	...	50,39,887	...	27,67,162	...	8,40,64,197	10,32,23,866

No. 46 A.—DETAILED ACCOUNT of CHARGES under CIVIL

	R	E
CENTRAL GOVERNMENT.		
INDIA, GENERAL.		
Secretariats:		
Legislative Department	6,80,387	
Finance Department (Ordinary Branch)	6,26,001	
Finance Department (Military Branch)	6,08,420	
Home Department	13,98,007	
Foreign and Political Department	9,98,217	
Revenue and Agricultural Department	8,60,697	
Commerce Department	4,92,837	
Department of Education and Health	4,19,682	
Industries Department	5,24,208	
Translator's Department	8,178	
Officer in charge of the Records of the Government of India	87,889	
Leave allowances drawn in England	82,116	66,27,995
NORTH-WEST FRONTIER PROVINCE.		
Secretariats:		
Pay of Officers, Establishment, and Contingent Charges	1,83,772	1,83,772
BOMBAY.		
Amount paid to the Government of Bombay for the War and Passport branches of the Provincial Secretariat	20,708	20,708
TOTAL CENTRAL GOVERNMENT		66,32,370
PROVINCIAL GOVERNMENTS.		
GOVERNMENT OF MADRAS. (Reserved).		
Secretariats:		
Chief Secretariat	2,09,004	
Finance Secretariat	1,58,201	
Translator's Department	59,747	
Revenue Department	2,80,387	
Local Self Government Department	1,65,786	
Law Department	1,70,271	
Reforms Department	5,689	
Charges common to all Departments	7,078	
Development Department	16,002	
Inspector of Municipal Councils and Local Boards	11,640	10,24,360
GOVERNMENT OF BOMBAY. (Reserved).		
Secretariats:		
Political, Secret, Home, etc., Departments	4,48,386	
Revenue and Financial Departments	5,84,452	
Separate Department	1,85,870	
Translator's Department	35,472	
General, Educational, Marine, Ecclesiastical and Plague Departments	2,68,484	
Legal Department	1,98,071	16,87,716
GOVERNMENT OF BENGAL. (Reserved).		
Secretariats:		
Political, Appointment and Judicial Departments	3,24,780	
Revenue Department	1,46,918	
Local Self Government and Education Department	1,64,618	
Agricultural and Industries Departments	38,045	
Finance, Commerce and Marine Departments	3,12,560	
Translator's Department	28,968	
Librarian's Department	10,406	
Allowance and Contingent Charges	(a) 1,32,817	11,63,146
Carried over		38,54,231

(a) Charges common to several departments.

SECRETARIALS for the year ended 31st March 1932.

		R	R
PROVINCIAL GOVERNMENTS—contd.			88,95,321
Brought forward			
GOVERNMENT OF UNITED PROVINCES. (Reserved).			
Secretariats:			
Pay of Officers, Establishment, and Contingent Charges		11,97,866	11,97,866
GOVERNMENT OF PUNJAB. (Reserved).			
Secretariats:			
Pay of Officers, Establishment, and Contingent Charges		6,74,571	6,74,571
GOVERNMENT OF BURMA.			
Secretariats:			
Public Department		8,49,733	
Legal Department		90,210	
Translator's Department		55,452	
			9,75,395
GOVERNMENT OF BIHAR AND ORISSA. (Reserved).			
Secretariats:			
Political and Appointment Departments		1,95,829	
Revenue and General Departments		1,12,607	
Local Self-Government Departments		2,92,843	
Translator's Department		20,908	
Reforms Department		886	
Education Department		10,858	
			6,22,986
GOVERNMENT OF CENTRAL PROVINCES AND BERAR. (Reserved).			
Secretariats:			
Pay of Officers, Establishment, and Contingent Charges—			
General Department		4,82,158	
Oriental Translator		250	
			4,82,708
GOVERNMENT OF ASSAM. (Reserved).			
Secretariats:—			
Pay of Officers, Establishment, and Contingent Charges.		3,12,298	3,12,298
TOTAL PROVINCIAL			81,81,545
GRAND TOTAL			1,47,28,916

No. 46 B—DETAILED ACCOUNT of TOUR EXPENSES of HEADS of PROVINCES (including those of the Governor General) for the year ended 31st March 1922.

	CENTRAL GOVERNMENT.			PROVINCIAL GOVERNMENTS.										TOTAL CENTRAL AND PROVIN- CIAL.
				Reserved.								Government of Barma.	TOTAL.	
	India General.	North- West Frontier Province.	TOTAL.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.			
	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Maintenance and Repairs of Camp Equipment, etc.	76,655	5,193	81,858	205	1,415	12,178	34,637	11,830	8,579	4,735	3,819	5,398	82,234	1,64,092
Railway freight on tents, heavy goods, horses, etc.	17,272	247	17,519	774	3,651	1,602	1,519	4,018	163	3,289	573	...	15,594	33,113
Carriage of goods, and cost of special trains for the conveyance of heavy goods and stable, etc.	1,887	...	1,887	2,867	2,093	8,677	1,755	1,898	...	763	1,523	86	19,667	21,554
Reserved accommodation for members of the families of the Governor General, Governors, etc.	1,063	...	1,063	...	603	...	...	...	...	...	...	...	603	1,866
Cart and coolie hire on tour	16,133	7,447	23,580	7,697	2,802	2,610	14,340	3,186	5,791	1,771	515	4,733	43,515	67,096
Cart and coolie hire during transfer, between Government Houses	...	...	...	4,662	4,580	2,839	2,314	1,052	...	894	...	1,171	17,512	17,512
Saddle horses and carriages on tour	8,486	...	8,486	100	695	2,135	2,176	124	...	...	2,045	86	7,312	15,798
Payments and presents for services rendered on tour	31,721	890	32,611	2,584	916	2,919	1,951	994	31	662	1,238	408	11,603	44,214
Railway fares and carriage of household while on tour	67,496	1,836	69,332	8,972	9,419	2,935	3,946	7,313	35	405	2,243	1,838	37,106	1,06,483
Railway fares and carriage of household while in transit between Government Houses	6,629	...	6,629	10,944	10,433	4,929	2,746	20	...	85	...	125	29,283	35,911
Keep of Elephants	...	...	...	...	...	...	...	2,515	...	1,885	...	...	4,401	4,401
Miscellaneous	...	8,492	8,492	...	...	5,654	...	...	1,354	...	1,792	...	8,800	17,292
Special Trains and Steamers and haulage of saloon carriages	2,31,045	3,205	2,34,250	1,52,801	57,382	43,327	1,01,825	27,107	39,890	2,799	6,039	29,306	4,56,466	6,90,716
TOTAL TOUR EXPENSES AS IN ACCOUNT No. 46	4,58,397	27,310	4,85,707	1,91,103	93,989	89,706	1,66,729	60,058	55,818	17,238	19,282	40,089	7,34,095	12,19,502

23.—Audit.

The salaries, establishments and other charges of the Auditor General and of the various Accountants General who audit *civil* transactions are shown under this head. Prior to 1921-22, these charges were included under the head "General Administration".

2. The charges connected with the audit of transactions other than civil, *viz.*, Railways, Posts and Telegraphs and Military, are debited under the respective heads pertaining to those departments.

3. The charges in England include the pay of the Auditor of Indian Home Accounts and his assistants appointed under Section 27 of the Government of India Act. A portion of the charge is covered by the lump contribution by His Majesty's Government referred to in the Note under "General Administration".

NO. 47—ACCOUNT of CHARGES of the AUDIT DEPARTMENT for the Year ended 31st March 1922.

	India, General.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
CHARGES IN INDIA.	R	R	R	R	R	R	R	R	R	R	R
Auditor General including Auditor, Government of India Sanctions, etc.											
Pay of Officers	2,65,892	...	...	...	...	...	...	...	...	...	2,65,892
Pay of Establishment	1,85,119	...	...	...	...	...	...	...	...	...	1,85,119
Allowance, Honoraria, etc.	45,116	...	...	...	...	...	...	...	...	...	45,116
Supplies and Services	23,797	...	...	...	...	...	...	...	...	...	23,797
Contingencies		...	...	...	...	...	...	...	...	...	
Expenditure in connection with the employment of experts to examine the commercial accounts of the Government of India	87,270	...	...	...	906	...	...	...	...	...	88,176
TOTAL	5,67,894	...	...	...	906	...	...	...	...	...	5,68,800
Civil Officers of Account and Audit.											
Pay of Officers	98,194	2,02,545	1,88,990	1,80,515	1,28,818	1,78,800	1,25,691	94,398	1,10,906	61,712	13,50,749
Pay of Establishment	3,68,434	4,65,698	5,91,594	5,09,029	4,45,747	4,48,102	1,77,948	2,63,143	2,07,187	1,03,273	39,40,455
Allowances, Honoraria, etc.	17,048	26,834	27,318	21,978	18,787	19,757	1,54,439	15,317	13,540	1,249	3,23,710
Recoveries	-9,135	-9,421	-40,227	-8,834	-50,600	-14,807	-51,198	-4,069	-2,950	-14,482	-2,15,733
Supplies and Services	4,118	25,990	27,574	17,729	57,113	31,430	39,369	15,575	13,991	11,612	2,60,907
Contingencies											
Amount paid to the Provincial Government on account of Central Government's share of the cost of Local and Outside Audit establishments	4,264	57,556	50,681	55,306	59,364	57,885	40,080	46,930	21,772	...	4,23,838
Deduct—Share of the cost of Outside Audit Establishments chargeable to Provincial	...	9,238	...	...	...	...	...	...	...	...	-9,238
Total	5,19,921	7,59,534	8,21,725	8,04,603	6,83,685	7,21,167	7,76,869	4,31,584	6,64,826	2,36,304	60,74,688
TOTAL CHARGES IN INDIA	10,77,165	7,59,534	8,25,725	8,04,603	13,15,91	7,21,167	7,76,869	4,31,584	6,64,826	2,36,304	66,33,288

	Secretary of State.	High Commissioner.	Total.
CHARGES IN ENGLAND.			
Salaries of Auditor and Assistants, under the Government of India Act, Section 27	£	£	£
Deduct Contribution by His Majesty's Treasury for 1921-22, and balance of contribution for 1920-21	5,679	...	5,679
Expenditure in connection with the employment of experts to examine the commercial accounts of the Government of India	7,998	...	7,998
Leave Allowances	...	18,608	18,608
TOTAL CHARGES IN ENGLAND	13,677	18,608	27,285

DITTO CONVERTED INTO Rs. at £ 1 = Rs. 10 EXCHANGE ON DITTO 2,72,844
1,40,397

TOTAL CHARGES OF THE AUDIT DEPARTMENT 70,43,453

XVII and 21—Administration of Justice.**GENERAL.**

Prior to 1921-22, this head was designated " $\frac{\text{XVI}-\text{A}}{\text{19}-\text{A}}$ Law and Justice—Courts of Law".

REVENUE.

The bulk of the revenue under this head accrues from "General fees, fines, and forfeitures" which consist chiefly of receipts from fines and confiscations ordered by magisterial courts.

EXPENDITURE.

The expenditure consists chiefly of the pay of civil and criminal judges and magistrates and their establishments with some charges on account of Administrators-General and Law Officers of the Government of India and of the different Provincial Governments. As stated under the head "Land Revenue", the charges of district executive officers performing magisterial functions were formerly distributed between that head and the present head, generally in moieties.

No 48—ACCOUNT of RECEIPTS under ADMINISTRATION of JUSTICE for the year ended 31st March 1922.

	CENTRAL GOVERNMENT.				PROVINCIAL GOVERNMENTS.										TOTAL CENTRAL AND PROVIN- CIAL.
	India. General.	Baluchis- tan.	North- West Frontier Provinces.	Total.	Govern- ment of Madras.	Govern- ment of Bombay.	Govern- ment of Bengal.	Govern- ment of United Provinces.	Govern- ment of Punjab.	Govern- ment of Burma.	Govern- ment of Bihar and Orissa.	Govern- ment of Central Provinces and Berar.	Govern- ment of Assam.	Total.	
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Sale-proceeds of Unclaimed and Escheated Property	10,843	6,208	2,052	19,103	80,962	60,139	48,533	48,882	39,812	59,182	18,203	32,129	12,497	8,25,342	3,44,445
Court Fees realized in Cash	1,083	30	3,044	4,157	69,653	84,188	1,00,784	2,93,019	3,324	6,470	36,348	46,391	4,719	6,44,896	6,43,053
General Fees, Fines and Forfeitures	42,110	38,194	2,18,822	2,99,126	10,64,221	8,58,045	7,94,958	5,71,857	6,86,554	7,66,514	2,39,408	2,75,453	1,18,909	62,25,917	55,25,043
Leadership Examination Fees	...	...	...	...	9,401	3,420	24,480	7,795	...	...	10,345	...	3,340	57,781	57,781
Miscellaneous Fees and Fines:															
Record Room Receipts	8,590	...	21,939	30,329	...	60,679	7,768	7,772	2,84,661	15,637	30	7,800	...	3,34,347	4,14,676
Other Receipts	1,311	174	4,295	5,780	21,393	7,177	2,07,127	140	52,865	1,658	20,364	37,741	2,966	3,51,363	3,57,133
Miscellaneous	667	...	570	1,237	16,318	44,118	50,555	14,873	...	3,666	51,141	2,571	2,516	1,85,768	1,88,995
	64,404	44,606	2,50,722	3,59,732	12,11,878	11,17,766	12,34,305	9,44,338	9,17,206	8,33,127	3,70,842	4,02,085	1,43,947	71,75,394	75,35,126
Deduct—Refunds	8,228	1,349	16,788	26,365	1,31,421	44,493	72,574	85,724	94,431	74,974	55,974	36,576	9,746	6,05,913	6,32,278
TOTAL RECEIPTS UNDER ADMINIS- TRATION OF JUSTICE	56,176	43,257	2,33,934	3,33,367	10,90,457	10,73,973	11,61,631	8,58,614	8,22,775	7,58,153	3,14,863	3,65,509	1,34,301	65,69,481	69,02,843

No. 48 A.—ACCOUNT of CHARGES under ADMINISTRATION of JUSTICE for the year ended 31st March 1922.

	CENTRAL GOVERNMENT.				PROVINCIAL GOVERNMENTS.											TOTAL CENTRAL AND PROVIN- CIAL.	
	India, General.	Baluchistan.	North-West Frontier Province.	TOTAL.	Reserved.										Government of Burma.		TOTAL.
					Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Panjab.	Government of Bihar and Orissa.	Government of Central Provinces.	Government of Assam.					
CHARGES IN INDIA.	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R		
High Courts and Chief Courts (as per details in Account No. 48B) .	...	...	...	...	11,92,930	10,27,297	17,35,738	8,37,949	7,91,104	7,21,235	...	..	6,74,240	69,80,523	69,80,523		
Judicial Commissioner	4,483	...	84,277	88,760	...	2,62,188	...	2,67,475	...	...	3,10,370	...	1,44,402	9,84,435	10,73,195		
Law Officers	22,841	...	23,068	45,909	3,69,415	5,59,426	7,96,829	4,21,763	5,56,397	2,43,122	1,64,201	73,120	2,23,407	33,98,685	34,44,594		
Administrator-General and Official Trustee	...	...	...	...	28,215	20,61	1,33,538	3,562	4,850	...	...	...	23,849	2,14,575	2,14,575		
Coroner's Court	...	...	...	...	...	10,898	8,493	...	...	...	...	...	...	19,301	19,301		
Presidency Magistrate's Court .	...	...	...	...	1,04,722	2,20,404	2,07,741	...	...	...	...	...	...	5,32,887	5,32,887		
Civil and Sessions Courts (as per details in Account No. 48C) .	2,43,902	20,363	3,26,936	5,90,801	64,33,212	37,97,850	70,81,201	48,99,994	28,76,302	23,13,754	22,46,969	4,31,872	13,08,710	3,13,89,377	3,19,79,678		
Criminal Courts (as per details in Account No. 48D)	1,56,530	13,462	43,399	2,13,391	10,36,491	6,68,822	17,111	8,166	11,843	1,40,507	2,08,900	2,03,976	17,08,754	40,24,371	42,37,702		
Courts of Small Causes	42,710	...	...	42,710	1,79,439	3,90,117	3,27,245	1,40,921	73,272	...	1,18,432	...	36,365	13,01,861	13,44,571		
Pledership Examination Charges .	...	...	...	...	3,337	258	15,807	7,782	...	6,048	...	22	...	33,049	33,049		
TOTAL CHARGES IN INDIA	4,69,566	33,825	4,77,680	9,81,071	93,38,571	69,68,453	1,08,23,316	65,57,011	43,13,568	34,24,666	30,43,352	7,08,970	41,63,227	1,88,72,044	4,98,60,115		

GOVERNMENT OF INDIA, FOR THE YEAR 1981-82.

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	£	£	£	£	£	£	£	£	£	£	£
CHARGES IN ENGLAND.											
<i>Secretary of State.</i>											
Passage and outfit allowance of the Chief Justice of the High Court Madras, and advances of pay	...	2,386	...	...	...	...	...	...	...	...	2,386
Passage and outfit allowance of a Judge of the High Court, Patna	...	...	...	...	...	...	250	...	...	...	250
Portion of salary of Privy Council Reporter for the supply of Indian Law Reports	...	40	41	40	41	40	...	...	...	...	202
TOTAL	...	2,426	41	40	41	40	250	...	...	...	2,838
<i>High Commissioner.</i>											
Leave Allowances	3,474	5,559	8,655	8,058	10,678	9,086	8,097	7,096	2,118	7,378	66,711
Miscellaneous—Travelling Expenses, etc.	...	...	25	...	150	...	...	...	...	67	242
TOTAL	3,474	5,550	8,680	8,058	10,828	9,086	8,097	7,096	2,118	7,440	66,953
TOTAL CHARGES IN ENGLAND	3,474	7,976	8,721	8,098	10,869	9,126	8,247	7,096	2,118	7,440	69,791
	R	R	R	R	R	R	R	R	R	R	R
DITTO CONVERTED INTO RS. AT £1=810	34,743	79,757	87,210	80,988	1,08,688	91,263	83,475	70,957	21,174	74,399	6,97,911
EXCHANGE ON DITTO	17,569	38,833	43,124	41,710	54,940	44,829	41,526	36,419	10,597	37,235	3,49,363
TOTAL CHARGES UNDER ADMINISTRATION OF JUSTICE	10,33,683	94,57,481	70,98,857	1,04,46,514	67,51,289	44,49,600	35,49,667	31,51,238	7,40,741	42,80,361	1,99,26,308

No. 48 B.—DETAILED ACCOUNT of CHARGES of HIGH COURTS and of the CHIEF COURT
in BURMA for the year ended 31st March 1922.

	Reserved.						Government of Burma.	Total.
	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Bihar and Orissa.		
	R	R	R	R	R	R	R	R
Salaries of Judges . . .	5,84,153	4,11,118	7,88,068	4,77,049	4,13,882	3,57,488	2,72,094	32,58,947
Pay of Registrars and Other Officers.	92,746	1,72,840	2,18,483	85,782	58,768	59,858	74,345	7,07,322
Pay of Establishment . . .	3,86,728	3,66,440	5,26,140	2,88,648	2,56,529	2,21,583	4,74,122	22,70,186
Allowances, Honoraria, etc. .	8,612	14,950	51,975	3,435	28,002	12,639	20,878	1,40,521
Supplies and Services . . .	2,20,721	62,449	1,51,122	33,060	38,823	69,672	32,811	6,08,648
Contingencies . . .								
TOTAL CHARGES AS IN ACCOUNT No. 48 A . . .	11,92,960	10,27,997	17,35,786	8,87,949	7,91,104	7,21,235	6,74,245	69,80,521

No. 48 C.—DETAILED ACCOUNT of CHARGES under CIVIL and SESSIONS COURTS for the year ended 31st March 1922.

	CENTRAL GOVERNMENT.				PROVINCIAL GOVERNMENTS.										TOTAL CENTRAL AND PROVINCIAL.
	India General.	Baluchi- stan.	North-West Frontier Province.	TOTAL.	Reserved.								Government of Burma.	TOTAL.	
					Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.			
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Pay of Civil and Sessions Judges, Subordinate Judges, Munsiffs, etc.	1,26,473	9,619	1,54,591	2,90,683	21,88,594	16,28,714	30,75,263	20,62,366	13,59,735	10,65,479	11,40,187	1,58,701	7,31,587	1,38,67,625	1,36,58,308
Pay of Establishment	1,00,488	7,211	1,23,984	2,31,683	37,10,500	17,93,726	29,76,721	24,98,687	10,61,505	8,82,037	7,78,326	1,96,775	8,24,137	1,42,25,364	1,44,56,997
Allowances, Honoraria, etc.	7,752	787	28,112	36,651	1,21,755	1,57,060	84,647	62,957	2,01,401	70,462	2,05,212	13,225	56,570	9,73,319	10,08,970
Supplies and Services	8,339	2,746	20,249	31,334	4,62,393	2,04,931	9,44,574	2,75,984	2,50,661	2,94,726	1,17,314	63,151	1,96,416	28,10,150	28,41,484
Contingencies															
Add—Fixed amount trans- ferred from 22—General Administration	...	...	...	...	...	12,919	...	...	...	...	...	...	...	12,919	12,919
TOTAL CHARGES UNDER CIVIL AND SESSIONS COURTS AS IN ACCT. No. 48 A	2,43,002	20,368	3,26,936	5,90,301	64,33,242	37,97,350	70,81,204	48,99,994	28,76,302	23,13,754	22,16,969	4,31,852	13,08,710	3,13,89,377	3,19,79,678

No. 48 D.—DETAILED ACCOUNT of CHARGES under CRIMINAL COURTS for the year ended 31st March 1922.

	CENTRAL GOVERNMENT.				PROVINCIAL GOVERNMENTS.										TOTAL CENTRAL AND PROVIN- CIAL.	
	India, General.	Baluchistan.	North-West Frontier Province.	TOTAL.	Reserved.									Government of Burma.		TOTAL
					Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Panjab.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.				
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	
Pay of Magistrates, Deputy Magis- trates, Deputy Commissioner, etc.	70,885	4,800	...	75,685	39,090	1,55,260	...	7,445	...	...	...	1,800	...	2,03,035	2,78,720	
Pay of Establishment	23,993	5,886	10,274	50,153	6,59,833	14,673	1,836	614	...	10,694	27,651	1,14,603	4,28,660	12,58,454	13,08,807	
Allowances, Honoraria, etc. . .	12,021	1,340	...	13,361	66,641	22,390	322	...	...	13,615	11,192	1,440	25,664	1,41,164	1,54,526	
Supplies and Services	59,681	1,436	53,125	74,193	2,70,987	2,65,182	14,958	201	11,643	1,16,198	1,70,627	86,633	12,54,009	21,89,863	22,64,045	
Contingencies																
Add—Fixed amount transferred from 22—General Administration.	...	...	...	...	...	2,31,424	...	...	...	...	...	...	431	2,31,855	2,31,855	
TOTAL CHARGES UNDER CRIMINAL COURTS AS IN ACCT. NO. 48 A.	1,90,430	13,462	43,399	2,13,391	10,36,491	6,88,829	17,111	8,160	11,643	1,40,507	2,08,900	2,03,976	17,08,764	40,24,371	42,37,762	

XVIII and 25—Jails and Convict Settlements.**GENERAL.**

Prior to 1921-22, this head was designated as " $\frac{\text{XVI-B}}{19-B}$ Law and Justice—Jails

REVENUE.

The principal item of revenue is the proceeds of the sale of jail manufactures which is, however, largely counterbalanced by expenditure involved in their production.

All receipts in the convict settlements in the Andamans and Nicobars including those on account of jail manufactures are shown under a separate head "Convict Receipts at Port Blair and Nicobars".

EXPENDITURE.

The expenditure consists mainly of the maintenance charges of the jail population and the cost of production of jail manufactures together with the pay and allowances of the necessary establishments.

As under the receipt head, all the charges connected with the convict settlements in the Andamans and the Nicobars are shown under a distinct head.

No. 49—ACCOUNT OF RECEIPTS UNDER JAILS AND CONVICT SETTLEMENTS for the year ended 31st March 1922.

	CENTRAL GOVERNMENT.				PROVINCIAL GOVERNMENTS.										TOTAL CENTRAL AND PROVIN- CIAL.
	India, General	Balachis- tan.	North- West Frontier Province.	TOTAL.	Govern- ment of Madras.	Govern- ment of Bombay.	Govern- ment of Bengal.	Govern- ment of United Provinces.	Govern- ment of Punjab.	Govern- ment of Birma.	Govern- ment of Bihar and Orissa.	Govern- ment of Central Provinces and Berar.	Govern- ment of Assam.	TOTAL.	
JAILS.	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Sale-proceeds of Jail Manufactures .	37,555	711	38,605	76,871	9,17,513	3,25,086	14,70,862	5,31,040	3,82,687	4,08,722	4,63,720	1,84,580	1,07,261	47,90,981	48,67,852
Convict Receipts at Port Blair and Nicobars .	7,16,252	...	...	7,16,252	...	...	...	...	...	...	...	...	...	...	7,16,252
Hire of Convicts . . .	1,099	639	195	1,933	2,719	83,929	...	...	28,000	24,541	65	11,797	17,869	1,68,913	1,70,746
Other Jail Receipts . . .	5,103	...	10,040	15,143	8,919	52,871	10,068	8,136	82,054	29,263	39,011	30,259	3,000	2,65,671	2,68,714
Deduct—Refunds . . .	7,60,009	1,350	48,840	8,10,099	9,39,151	4,61,896	14,80,430	5,39,166	4,93,741	4,61,629	4,92,796	2,26,636	1,28,120	52,13,465	60,28,564
Deduct—Refunds . . .	...	...	...	...	...	1,065	4,322	548	1,576	1,587	2,172	20	...	11,290	11,390
TOTAL RECEIPTS UNDER JAILS, ETC.	7,60,009	1,350	48,840	8,10,099	9,39,151	4,60,881	14,76,108	5,38,618	4,92,165	4,59,043	4,93,624	2,26,616	1,28,120	52,08,175	60,12,274

No. 49 A.—ACCOUNT OF CHARGES CONNECTED WITH JAILS AND CONVICT SETTLEMENTS for the year ended 31st March 1922.

CENTRAL GOVERNMENT.					PROVINCIAL GOVERNMENTS.										TOTAL CENTRAL AND PROVINCIAL.
India, General.	Rajasthan.	North-West Frontier Province.	TOTAL.	Reserved.										TOTAL.	
				Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab and Orissa.	Government of Central Provinces Berar.	Government of Assam.	Government of Burma.				
Jails :—	R	R	R	R	R	R	R	R	R	R	R	R	R	R	
Inspection and General Superintendence.	...	...	...	...	66,079	90,901	70,482	56,094	64,745	65,570	26,688	90,935	5,98,880	5,98,880	
Presidency Jails.	...	...	...	...	1,77,838	1,42,552	8,77,199	12,32,095	13,70,312	4,38,907	...	...	6,97,839	6,97,839	
Central Jails.	...	...	...	...	13,24,508	6,84,800	7,45,903	17,47,068	14,80,795	4,43,875	...	...	73,50,804	73,50,804	
District Jails.	3,17,383	87,639	5,55,426	8,61,947	2,11,798	9,41,866	1,14,386	20,660	1,80,795	3,31,703	3,06,284	6,63,258	72,68,793	72,68,793	
Juvenile Jails.	...	...	...	...	...	...	31,302	20,660	1,97,435	47,860	...	...	1,01,852	1,01,852	
Subsidiary Jails.	...	12,823	54,837	67,099	5,64,184	1,11,349	3,32,137	1,91,449	...	...	...	2,14,680	19,22,772	19,22,772	
Convict Camps.	...	...	...	...	...	4,68,281	...	...	...	...	...	...	4,69,281	4,69,281	
Leave allowances drawn in England.	17,678	...	...	17,678	...	1,13,659	72,765	51,008	94,831	9,691	9,961	53,728	17,678	17,678	
Charges for moving prisoners.	1,395	8,662	7,326	12,383	...	...	...	...	...	...	...	...	4,69,281	4,69,281	
Charges in connection with the settle- ment and reformation of criminal tribes, etc.	...	...	...	...	53,426	...	...	...	...	...	...	...	5,02,004	5,02,004	
Miscellaneous.	...	...	...	...	...	2,80,552	...	70,621	1,706	...	...	...	3,52,979	3,52,979	
Total.	2,36,355	1,03,663	6,18,689	9,58,507	23,87,782	28,35,650	28,19,184	33,70,465	32,04,824	11,12,106	4,10,947	21,17,389	1,91,95,276	2,01,53,781	
Jail Manufactures.	20,235	620	27,600	48,455	5,40,456	2,85,010	9,36,713	3,18,464	3,38,215	1,40,823	67,371	2,38,923	31,78,351	32,26,806	
Convict Charges at Port Blair and Nicobars (as per details in Account No. 49-B).	34,90,907	...	...	34,90,907	...	...	...	...	...	...	...	...	...	34,90,907	
TOTAL CHARGES IN INDIA.	37,47,497	1,04,185	6,46,189	44,97,869	29,28,243	31,21,660	37,55,797	36,88,949	35,42,089	14,34,767	4,48,318	23,56,322	2,23,73,626	2,23,73,626	
CHARGES IN ENGLAND.	£	£	£	£	£	£	£	£	£	£	£	£	£	£	
Secretary of State.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Expenditure in connection with the Jails Committee.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Passage to India.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Total.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
High Commissioners.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Leave Allowances.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Stores for India.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Miscellaneous—Travelling Expenses, etc.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Total.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
TOTAL CHARGES IN ENGLAND.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Do. converted into Rs. at £1=Rs. 19.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
EXCHANGE ON DO.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
TOTAL CHARGES UNDER JAILS AND CONVICT SETTLEMENTS.	46,15,978	29,54,798	...	...	...	...	...	...	...	...	...	...	...	...	

No. 49 B.—DETAILED ACCOUNT of CONVICT CHARGES at PORT BLAIR and NIOOBARS
for the Year ended 31st March 1922.

	R
Superintendence	1,95,144
Medical Establishment	98,076
Veterinary Establishment	4,721
Ecclesiastical Establishment	5,395
Commissariat Establishment	26,872
Treasury Establishment	7,130
Marine Establishment	54,882
Private Workshop Establishment	1,990
Central Stores Establishment	163
Police Establishment	2,76,006
Jail Establishment	57,615
Registration Establishment	323
Education Establishment	18,136
Other Establishments	1,985
Commissariat Supplies	9,34,815
Stores, Clothing, Tools, etc.	75,580
Central Stores charges	1,70,981
Other Supplies and Services	2,72,221
Miscellaneous Contingencies	12,390
Charges in connection with the Mail Steamer S. S. "Maharaja"	12,83,503
TOTAL CONVICT CHARGES AT PORT BLAIR, ETC.	84,90,902

XIX and 28—Police.**REVENUE.**

Compared with the expenditure, the receipts are insignificant and consist mostly of (i) recoveries from various public and private bodies on account of the police supplied to them, and (ii) fees levied for services controlled by the Police Department, such as receipts under the Public Conveyance Act, etc. The lump sums recovered from Railway Companies under the terms of their existing contracts are also credited to this head (see paragraph 2 below).

EXPENDITURE.

2. The great bulk of the expenditure is on account of the police force and its supervision. The charges on account of the Railway Police were formerly distributed between Government and railways, in the proportion of $\frac{3}{10}$ ths and $\frac{7}{10}$ ths. Since 1919-20, the Government bears all charges for 'Crime and Order' police, the railways being responsible for the control of and the charges on account of 'Watch and Ward' police, besides making a lump contribution to Government equivalent to the difference between what the railway was required to pay previously, viz. $\frac{1}{10}$ ths of the charges on account of both classes of railway police, and the whole cost of the 'Watch and Ward' police. The charges of the Criminal Investigation Department are also included under this head.

No. 50-A.—ACCOUNT of CHARGES in connection with POLICE during the year ended 31st March 1922.

[illegible]

(c) Includes Rs. 12,285 on account of all venues of Police Stations Muhaftirs for re-training at a Vital Station, which is transferred.

No. 50-B.—DETAILED ACCOUNT OF CHARGES OF THE DISTRICT EXECUTIVE POLICE FORCE for the year ended 31st March 1922.

	CENTRAL GOVERNMENT.				PROVINCIAL GOVERNMENTS.										TOTAL CENTRAL AND PROVINCIAL.
					Reserved.										TOTAL.
	India General.	Baluchistan.	North-West Frontier Province.	TOTAL.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	Government of Birma.		
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
District Superintendents and Assistants "	2,43,707	45,931	1,51,708	4,40,346	7,35,034	6,39,039	7,77,496	9,98,195	7,34,982	6,28,711	4,03,719	1,67,565	9,80,642	58,86,038	63,33,439
Police Force—Inspection, Constables, etc.	11,18,538	7,15,321	16,34,762	34,68,624	81,00,417	77,80,319	71,36,540	91,18,391	57,19,675	42,27,541	28,51,730	10,43,213	50,89,381	5,15,29,346	5,49,38,770
Other Police—Port Police, Harbour Police, Punitive Police, City Police, etc.	42,267	18,913	19,199	80,379	...	1,27,743	14,138	43,549	91,798	...	8,019	25,513	10,44,469	13,60,239	14,40,808
Mounted Police	...	...	...	...	...	6,51,298	...	...	...	...	51,331	...	...	7,02,545	7,02,545
Police Hospitals	...	...	...	...	86,393	34,575	65,649	95,393	...	38,563	37,385	15,789	...	3,75,027	3,75,027
Police Training Schools and College	...	...	...	...	1,44,500	1,14,167	2,83,453	1,40,562	...	1,47,877	81,923	34,775	78,788	10,25,198	10,25,198
Reclamation of Criminal Tribes	...	...	...	...	...	...	...	...	2,91,773	...	...	...	...	2,91,773	2,91,773
Office Establishment	50,031	27,686	...	77,657	2,86,003	4,70,722	19,06,413	8,40,878	...	1,36,592	1,37,952	42,812	3,34,353	26,45,032	27,28,789
Allowances, Honoraria, etc.	3,66,320	2,29,315	5,10,977	10,96,612	27,29,578	24,00,629	1,43,234	14,47,218	(a) 16,64,074	7,53,398	9,77,032	1,91,294	12,83,403	1,15,89,021	1,26,86,535
Supplies and Services	2,41,361	1,16,914	2,40,255	6,07,420	17,59,339	9,12,757	23,22,472	13,19,332	9,86,788	8,25,506	4,80,505	2,40,117	10,66,443	99,89,256	1,08,66,676
Contingencies	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Reserves	2,61,471	...	...	2,61,471	...	2,16,897	...	...	...	...	...	...	...	2,16,897	2,16,897
TOTAL CHARGES OF THE DISTRICT EXECUTIVE FORCE AS IN ACCOUNT NO. 50-A.	19,95,633 (b)	11,51,933	25,65,901	57,18,467	1,43,27,764	1,29,10,503	1,26,46,370	1,34,37,533	94,83,765	67,03,278	50,83,495	17,70,033	98,33,331	8,01,40,119	8,19,53,554

(a) Includes Rs. 12,213 on account of allowance to Police Station Muhawirs for Registration of Vital Statistics which is transferred.

(b) Vide note b) on page 210.

XX and 27—Ports and Pilotage.

Ports are classed under two divisions, viz., A—'Major Ports' and 'B—Minor Ports,' the former being under the control of the Central Government and the latter of the Provincial Governments. Madras, Bombay, Calcutta, Rangoon, Karachi and Aden have been declared to be Major Ports. The rest are Minor Ports.

2. Receipts and charges connected with the maintenance of river flotillas, pilot establishments, harbours and the lighting of the coasts are shown under this head.

* 8. In Bengal alone, the pilot service is a Government service. Similar services in ports of other provinces are controlled by the Port Trusts, and their revenues and expenditure are recorded in Local Fund accounts.

No. 51.—ACCOUNT of RECEIPTS from PORTS AND PILOTAGE for the year ended 31st March 1922.

	Madras.	BOMBAY.			Calcutta.	Rangoon.	TOTAL.
		Bombay.	Karachi.	Aden.			
	R	R	R	R	R	R	R
A.—Major Ports—Central.							
Sale proceeds of Vessels and Stores	...	...	...	...	...	...	...
Freight, Passage and Tonnage	...	...	...	...	...	...	...
Registration and other Fees	...	1,84,980	2,550	1,738	82,990	13,376	2,85,529
Pilotage Receipts	...	...	...	...	11,83,916	...	11,83,916
Miscellaneous	...	100	68,664	3,086	1,05,639	6,03,580	7,80,999
		1,85,080	71,223	4,774	13,72,481	6,16,986	22,60,444
			2,11,027				
Deduct—Refunds	...	...	...	...	178	5,856	6,034
TOTAL RECEIPTS A.—MAJOR PORTS	...		2,11,027		13,72,303	6,11,080	21,94,410
TOTAL RECEIPTS FROM B.—MINOR PORTS—AS IN ACCOUNT NO. 51-A.							1,16,379
TOTAL RECEIPTS UNDER PORTS AND PILOTAGE							23,10,789

No. 51A.—ACCOUNT of RECEIPTS from PORTS AND PILOTAGE—B. MINOR PORTS for the Year ended 31st March 1922.

	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of Burma.	Government of Bihar and Orissa.	Government of Assam.	TOTAL.
	R	R	R	R	R	R	R
B.—Minor Ports—Provincial.							
Sale proceeds of Vessels and Stores	...	...	...	18,886	...	3,000	21,886
Freight, Passage and Tonnage	...	...	...	3,086	...	...	3,086
Registration and other Fees	...	...	820	14,546	...	...	15,405
Miscellaneous	957	40,468	20,971	24,213	...	...	86,609
	957	40,468	21,891	60,680	...	3,000	1,26,896
Deduct—Refunds	42	...	...	20,463	...	...	10,507
TOTAL RECEIPTS—B.—MINOR PORTS	915	40,468	21,891	50,165	...	3,000	1,16,379

No. 51B.—ACCOUNT of CHARGES for PORTS AND PILOTAGE for the year ended 31st March 1922.

	Madras.	BOMBAY.			Calcutta.	Rangoon.	Bihar and Orissa.	TOTAL.
		Bombay.	Karnabi.	Adm.				
	R	R	R	R	R	R	R	
A.—Major Ports—Central.								
CHARGES IN INDIA.								
Pay and Allowances of Officers and Men Afloat . . .	...	...	...	...	1,44,724	...	...	1,44,724
Victualling Allowances of Officers and Men Afloat . . .	...	...	...	...	87,089	...	...	87,089
Purchase of Marine Stores and Coal for the Buildings, Repairs and Outfit of Ships and Vessels . . .	...	...	...	...	4,04,626	...	...	4,04,626
Pilotage and Pilot Establishments . . .	...	...	...	...	8,82,787	...	...	8,82,787
Ports Establishments . . .	...	71,815	...	8,115	1,90,769	75,774	...	3,46,473
Light Houses and Light Ships . . .	...	...	16,821	3,293	...	848,146	7,079	3,62,839
Deduct—Establishment charges recoverable from Provincial Governments . . .	...	...	...	...	15,728	41,428	...	57,156
Miscellaneous . . .	...	1,448	...	28	84,985	...	...	86,461
TOTAL CHARGES IN INDIA . . .	...	78,263	16,821	11,436	16,79,152	8,77,492	7,079	31,64,748
		101,020						

	Secretary of State.	High Commissioner.	TOTAL.
CHARGES IN ENGLAND—	£	£	£
Leave Allowances	...	15,287	15,287
Passage on appointment to the Bengal Pilot Service . . .	297	...	297
TOTAL CHARGES IN ENGLAND . . .	297	15,287	15,584

DITTO CONVERTED INTO Rs. AT £1=Rs. 10 . . . 1,55,887

EXCHANGE ON DITTO . . . 79,995

TOTAL CHARGES A.—MAJOR PORTS . . . 24,00,276

TOTAL CHARGES B.—MINOR PORTS (SEE ACCOUNT No. 51-C.) . . . 37,70,883

TOTAL CHARGES UNDER PORTS AND PILOTAGE . . . 61,71,168

**No. 510—ACCOUNT of CHARGES for PORTS and PILOTAGE—B. MINOR PORTS for the
Year ended 31st March 1922.**

	RESERVED.					Government of Burma.	TOTAL.
	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of Bihar and Orissa.	Government of Assam.		
	R	R	R	R	R	R	R
B.—Minor Ports—Provincial.							
CHARGES IN INDIA.							
Pay and Allowances of Officers and Men Afloat	...	10,840	...	...	...	3,00,864	3,11,494
Victualling of Officers and Men Afloat	...	...	259	...	2,812	...	3,131
Purchase of Marine Stores and Coal for the Buildings, Repairs, and Outfit of Ships and Vessels.	...	7,190	88,070	...	89,317	8,03,355	8,87,932
Purchase and Hire of Ships and Vessels.	...	...	...	...	...	3,96,331	3,96,331
Pilotage and Pilot Establishments	...	...	...	720	2,500	...	3,220
Ports Establishments	53,882	53,497	60,591	...	...	1,28,984	3,91,854
Miscellaneous Shore Establishments	...	...	...	...	...	1,95,279	1,95,279
Subsidies to Steam-boat Companies	...	...	4,500	...	8,600	2,96,778	3,03,878
State Yacht Establishment	...	...	28,060	...	26,680	5,652	60,539
Light-Houses and Light ships	...	...	...	...	...	...	...
Joint establishment charges debitable to Provincial Governments	...	...	15,728	...	...	41,428	57,156
Works	...	68,500	...	...	...	...	68,500
Miscellaneous charges	...	10,890	...	...	...	1,22,522	1,32,912
TOTAL CHARGES IN INDIA	53,882	1,50,417	1,47,198	720	75,119	23,81,983	27,12,319
CHARGES IN ENGLAND.	£	£	£	£	£	£	
High Commissioner—							
Stores	...	...	...	...	...	3,794	
Total	...	...	...	...	...	3,794	
TOTAL CHARGES IN ENGLAND	...	...	...	...	...	3,794	
DITTO CONVERTED INTO Rs. at £1=Rs. 10	R	R	R	R	R	R	
...	...	...	...	...	...	37,943	37,943
EXCHANGE ON DITTO	...	...	...	...	...	20,721	20,721
TOTAL CHARGES—B.—MINOR PORTS	53,882	1,50,417	1,47,198	720	75,119	23,43,597	27,70,888

28—Ecclesiastical.

Apart from a trifling sum spent on cemeteries, the charges under this head consist of the stipends of Bishops and Chaplains together with the pay of their small establishments. The stipends of Chaplains attached to regiments are debited not to this head but to the Army Estimates (see Account No. 72-D, page 395).

No. 52.—ACCOUNT of the CHARGES of the BOOLESTASTICAL DEPARTMENT for the year ended 31st March 1922.

	India, General.	Baluchistan.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
ECCLIASTICAL ESTABLISHMENT :—													
Church of England :—													
Stipend of the Bishop	45,977	20,459	52,028	18,097	36,719	1,71,128	2,68,804	2,71,289	15,835	51,559	15,600	20,044	1,32,238
Pay of Chaplains, etc.	1,38,105	1,085	2,348	2,63,280	2,83,431	7,77,4	12,743	4,363	98,018	2,381	98,400	20,044	17,33,833
Pay of Establishment	13,246	2,237	10,630	6,163	18,283	7,77,4	24,941	24,129	3,439	9,314	5,690	1,133	79,140
Allowances, Honorary, etc.	18,965	2,050	2,658	57,087	38,416	18,138	24,941	24,129	34,849	9,314	22,794	4,874	2,64,297
Supplies and Services	9,798	2,050	2,658	14,887	12,976	8,509	12,297	14,884	6,835	672	2,123	86	86,503
Contingencies													
Church of Scotland :—													
Pay of Chaplains, etc.	7,479	330	379	32,207	38,603	24,190	2,591	19,888	...	...	...	...	1,24,783
Pay of Establishment	338	792	391	966	2,745	5,409	1,116	962	...	...	...	...	13,890
Allowances, Honorary, etc.	792	...	391	5,198	8,914	11,023	2,194	3,356	...	...	...	...	31,943
Supplies and Services	330	338	495	891	2,309	1,923	1,131	1,791	...	...	...	...	9,180
Contingencies													
Church of Rome :—													
Allowance of Bishops, Priests, etc. (a)	1,067	...	276	...	13,263	7,239	6,313	8,145	...	1,388	...	...	39,190
TOTAL ECCLIASTICAL ESTABLISHMENT.	2,34,102	20,528	69,085	4,19,185	4,35,670	2,55,328	3,32,633	3,47,637	1,59,924	65,614	1,44,938	26,126	26,13,730
Cemetery Establishment	11,868	4,075	4,593	13,883	20,840	7,289	15,021	16,450	7,843	4,724	6,612	2,801	1,14,797
Miscellaneous Ecclesiastical Charges.	1,700	...	...	6,622	6,600	961	1,846	2,000	3,468	...	...	...	22,485
TOTAL CHARGES IN INDIA.	2,46,668	30,603	73,628	4,39,690	4,62,610	2,63,578	3,49,500	3,65,987	1,67,139	70,338	1,51,550	28,737	29,60,023
CHARGES IN ENGLAND.													
Chaplaincy in England.													
Leave Allowances													
Passage of Chaplains on appointment													
TOTAL CHARGES IN ENGLAND													
Chaplaincy in England.													
Leave Allowances													
Passage of Chaplains on appointment													
TOTAL CHARGES IN ENGLAND													
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Leave Allowances													
Passage of Chaplains on appointment													
TOTAL CHARGES IN ENGLAND													
Chaplaincy in England.													
Leave Allowances													

(4e) Exclusive of payments to Roman Catholic Priests and Presbyterian Chaplains which are treated as Army Expenditure and included in Account No. 72-D. page 395.

23—Political.

The charges classified under 'Political' arise out of the relations of the Government of India with the Indian States and the Foreign Governments adjoining the British Empire in India, and include expenditure in connection with frontier questions, important political detainees, etc. All other charges debited under this head prior to 1921-22 are now recorded under 'Miscellaneous'.

2. The great bulk of the *normal* political expenditure relates to (i) the cost of political officers and their establishments, (ii) the charges on the various frontiers, (iii) the subsidies paid to the several frontier states, (iv) the expenses of refugees and state prisoners, (v) the cost of inspecting officers and their establishments employed on the organisation of Imperial Service Troops in Indian States and (vi) entertainment charges of envoys and chiefs. Expenditure of a *special* character is, however, incurred from time to time and is shown under the head "Special Political Expenditure". Charges in connection with Hedjaz Pilgrimage are also recorded under this head.

No. 53.—ACCOUNT of CHARGES of POLITICAL AGENTS and other POLITICAL SERVICES for the Year ended 31st March 1922.

	India, General.	Baln-chistan.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R	R
CHARGES IN INDIA.													
POLITICAL AGENTS:													
Pay of Agents	18,27,878	5,68,703	2,24,875	84,128	5,64,883	4,815	4,800	3,21,001	2,74,828	61,620	25,385	34,300	25,06,868
Pay of Establishments	4,81,740	8,06,387	1,92,988	29,293	5,74,381	2,365	3,640	1,00,023	1,24,708	81,178	18,807	38,977	19,76,677
Allowances Honoraria, etc.	1,92,581	1,95,333	1,05,728	7,997	95,875	1,254	832	77,480	77,761	9,842	8,567	2,891	7,70,898
Supplies and Service and Contingencies	8,95,375	2,82,607	1,53,419	18,863	2,03,406	781	2,038	75,483	57,766	8,471	6,068	5,577	12,09,482
Establishment charges payable to other Governments	...	...	...	8,060	8,068	...	18,474	...	...	...	...	...	38,522
Less—Contribution for Salaries, Establishments, etc.	65,063	6,277	...	2,985	3,51,813	...	...	...	...	22,637	24,613	...	4,74,357
WATCH AND WARD TRANS-FRONTIER (NORTH-WEST FRONTIER):—													
Charges for Khyber Khassajana	...	...	1,388	...	...	...	...	...	...	...	...	...	1,388
Allowances to Tribes	...	...	7,36,571	...	...	...	...	13,978	...	...	...	...	6,10,569
Chitral Scouts	...	...	46,171	...	...	...	...	...	...	...	...	...	46,171
Charges for Levies	...	11,06,141	9,38,573	...	...	...	...	...	...	...	...	...	20,89,714
Waziristan Scouts	...	...	4,98,108	...	...	...	...	...	...	...	...	...	4,98,108
Korrum Militia	...	...	7,45,574	...	...	...	...	...	...	...	...	...	7,45,574
Makindia Militia	...	...	5,60,801	...	...	...	...	...	...	...	...	...	5,60,801
Posting Officer, Frontier Corps	...	...	37,703	...	...	...	...	...	...	...	...	...	37,703
Baluchistan Charges:													
Zhob Levy Corps	...	6,90,059	...	...	...	...	...	...	...	...	...	...	6,90,059
Mekran Levy Corps	...	2,74,828	...	...	...	...	...	...	...	...	...	...	2,74,828
Sarai Levy Corps	...	88,804	...	...	...	...	...	...	...	...	...	...	88,804
CHARGES ON NORTH-WEST FRONTIER	4,21,171	...	...	...	...	...	...	16,971	...	...	...	...	4,41,142
CHARGES ON ACCOUNT OF DIPLOMATIC AND CONSULAR SERVICES IN PERSIA	11,10,543	...	...	...	...	...	...	...	...	...	...	...	14,10,243
CHARGES ON NORTH-EAST FRONTIER	...	...	...	...	...	...	...	...	57,28,740	...	...	17,42,224	74,43,964
POLITICAL SUBSIDIES:													
Subsidy and contribution to the Khan of Kalat	...	1,00,000	...	...	...	...	...	...	...	...	...	...	1,00,000
Muskat subsidy	1,79,200	...	...	...	...	...	...	...	...	...	...	...	1,79,200
Butan Darbar	1,00,000	...	...	...	...	...	...	...	...	...	...	...	1,00,000
Other subsidies	12,000	...	12,000	...	...	...	...	9,004	...	...	...	...	38,064
ENTERTAINMENT OF ENVOYS AND CHIEFS	29,425	46,361	4,37,158	...	61,076	...	...	7,750	3,887	483	...	...	5,86,042
REFUGEES AND STATE PRISONERS:													
Yakub Khan, ex-Amir of Afghanistan	...	...	...	...	...	...	67,079	...	...	...	...	...	67,079
Ayub Khan	...	...	...	...	...	...	68,998	...	...	...	...	...	68,998
Kabul Refugees and State Prisoners	...	20,000	9,882	...	12,397	...	53,570	53,327	...	...	...	...	1,46,996
Chitral Prisoners	...	...	...	7,682	...	...	...	...	...	...	...	...	7,682
Charges on account of Ex-King of Burma	...	...	...	...	2,400	...	...	...	...	...	...	...	2,400
Burmese Refugees and State Prisoners	2,910	...	...	6,000	...	...	...	...	...	...	...	...	8,910
Other Refugees and State Prisoners	4,895	720	...	6,512	...	8,640	42,468	...	10,374	...	1,891	...	74,400
SPECIAL POLITICAL EXPENDITURE Miscellaneous.	21,64,918	...	...	...	...	...	...	...	...	...	...	...	21,64,918
CHARGES FOR ORGANISING IMPERIAL SERVICE TROOPS	4,58,457	...	...	...	...	...	...	...	...	...	...	...	4,58,457
CHARGES FOR LIGHTING AND BUOYING OF THE PERSIAN GULF	1,93,697	...	...	...	...	...	...	...	...	...	...	...	1,93,697
MOIETY OF EXPENDITURE ON ACCOUNT OF SOUTH PERSIA MILITARY POLICE	—58,40,106	...	...	...	...	...	...	...	...	...	...	...	—58,40,106
MISCELLANEOUS:													
Malwa Bhil Corps	1,95,479	...	...	...	...	...	...	...	...	...	...	...	1,95,479
Mewar Bhil Corps	2,02,157	...	...	...	...	...	...	...	...	...	...	...	2,02,157
Imperial Cadet Corps	3,088	...	...	...	...	...	...	...	...	...	...	...	3,088
Charges in connection with Brijas pilgrims	47,117	...	...	...	...	...	...	...	...	...	...	...	47,117
Sundry charges	40,282	2,280	2,34,827	15,802	...	6,040	...	25,293	5,000	1,181	...	...	3,26,615
TOTAL CHARGES IN INDIA	19,61,932	37,50,391	50,95,749	1,81,301	12,51,243	21,905	1,06,631	6,69,246	62,83,962	90,320	40,043	17,50,389	2,13,20,046

CHARGES IN ENGLAND—

	Secretary of State.	High Commissioner.	Total.
Moiety of expenditure in connection with the South Persia Military Police	3,358	...	3,358
Leave Allowances	...	63,850	63,850
Deputation Allowances	...	188	188
Pay, etc., of Officers on leave from the Watch and Ward Trans-Frontier Forces	1,946	...	1,946
Stores for India (including £2,690 Ga. 11d. moiety of cost of Stores for lighting and buoying the Persian Gulf)	...	3,187	3,187
Miscellaneous expenditure	9,483	...	9,483
TOTAL CHARGES IN ENGLAND	14,787	67,225	82,012
Ditto CONVERTED INTO Rs. AT £1= Rs. 10	...	...	8,20,122
EXCHANGE ON DITTO	...	...	4,31,901
TOTAL CHARGES OF POLITICAL AGENTS, ETC.	...	...	3,32,71,999

30—Scientific Department.

The old head in use before 1921-22, *viz.*, 'Scientific and Miscellaneous Departments' has been split up into four heads on the expenditure side, *viz.* 'Scientific Departments,' 'Industries,' 'Aviation,' and 'Miscellaneous Departments,' and into two heads on the receipt side, *viz.*, 'Industries' and 'Miscellaneous Departments.'

The expenses of all the Scientific Survey Departments and of Museums are shown under the new head, besides other charges of a minor character on scientific objects.

No. 54.—ACCOUNT of CHARGES of the SCIENTIFIC DEPARTMENTS

	CENTRAL GOVERNMENT.					PROVIN					
	India General.	Baluchistan.	North-West Frontier Province.	Other Areas.	TOTAL.	GOVERNMENT OF MADRAS.		GOVERNMENT OF BOMBAY.		GOVERNMENT OF BENGAL.	
						Reserv- ed.	Trans- ferred.	Reserv- ed.	Trans- ferred.	Reserv- ed.	Trans- ferred.
CHARGES IN INDIA.	R	R	R	R	R	R	R	R	R	R	R
Survey of India (as per details in Account No. 54A, page 203)	42,62,954	...	...	...	42,62,954	...	...	...	...	...	...
Zoological Survey	1,55,248	...	...	...	1,55,248	...	...	...	...	...	...
Botanical Survey	38,52,980	...	...	...	38,52,980	...	...	...	...	...	...
Geological Survey	4,18,581	...	...	...	4,18,581	...	...	...	...	...	...
Exploration of Petroleum, etc.	...	328	...	...	328	...	...	...	...	...	...
Meteorological Department . . .	6,70,114	...	...	...	6,70,114	...	...	...	...	...	...
Archaeological Department . . .	11,86,779	...	...	1,05,889	12,72,148	...	...	...	...	...	...
Mines Department	1,76,111	...	...	...	1,76,111	...	...	...	...	82	...
Museums	90,901	8,957	3,268	...	1,03,126	...	55,161	...	80,000	...	...
Donations to Scientific Societies .	1,56,784	...	...	...	1,56,784	...	3,524	...	60,860	16,875	...
Board of Scientific Advice . . .	2,941	...	...	...	2,941	...	...	...	...	...	...
Hydro-Electric Surveys	22,516	...	...	...	22,516	67,812	...	41,742	...	...	...
						67,812	58,075	41,742	90,800	16,457	...
TOTAL CHARGES IN INDIA	1,04,75,804	9,280	3,268	1,05,889	1,05,98,741	1,26,487		1,32,542		16,457	
CHARGES IN ENGLAND.					£	£	£	£	£	£	£
Secretary of State.											
Expenses attending the preparation of "Fauna Indica"					345	...	...	...	...	...	...
Expenses in connection with the Indian Section of the Imperial Institute .					1,400	...	...	...	...	...	...
Contribution to the Imperial Mineral Resources Bureau					2,000	...	...	...	...	...	...
Expenses in connection with the publication of Dr. Stein's "Serindia" .					2,618	...	...	...	...	...	...
Do. do. a revised edition of "Asoka Inscriptions"					500	...	...	...	...	...	...
Contingent expenses of the India Museum collection at Kew					882	...	...	...	...	...	...
Preparation of Tide Tables for Indian Ports					1,721	...	...	...	...	...	...
Pay and expenses of Officers and others specially employed, passage of Officers on appointment to various Departments, and miscellaneous expenditure					1,887	...	...	...	...	...	...
Expenses in connection with the publication of the "Flora of Madras" .					...	...	354	...	...	...	...
Passage to India					...	...	...	...	...	...	...
Expenditure in connection with the publication of the "Botany of Bihar and Orissa"					...	...	...	...	...	...	...
TOTAL					11,328	...	354	...	...	...	...
High Commissioner.											
Leave Allowances					24,898	...	...	...	...	...	...
Deputation Allowances, etc.					1,077	...	...	...	...	...	...
Miscellaneous—Travelling Expenses, etc.					70	...	...	...	...	...	...
Stores for India					1,752	...	...	...	...	...	...
TOTAL					27,797	...	...	...	...	...	...
TOTAL CHARGES IN ENGLAND					89,125	...	354	...	...	...	...
	R	R	R	R	R	R	R	R	R	R	R
DITTO CONVERTED INTO Rs. AT £1=Rs. 10	8,91,950	...	8,541	...	...	...	...	...	...	...	...
EXCHANGE ON DITTO	2,01,223	...	1,740	...	...	...	...	...	...	...	...
						67,812	68,956	41,742	90,800	16,457	...
TOTAL CHARGES OF THE SCIENTIFIC DEPARTMENTS	1,11,68,217					1,31,768		1,32,542		16,457	

R

Madras	67,718
Barma	37,876
Total	1,05,594

No. 54-A.—DETAIL ACCOUNT of CHARGES under SURVEY of INDIA for the year ended 31st March 1922.

INDIA, GENERAL.		R
<i>Scientific.</i>		
SURVEY OF INDIA:		
Controlling and Administrative Staff		1,89,069
Head-Quarters Offices:		
Office Establishment, Correspondence and Drawing Branch		9,48,051
Lithographic and Photographic Establishments		3,78,847
Engraving Establishment		71,955
Trigonometrical Office Establishment		3,49,640
Bengal Drawing Office		18,098
Bihar and Orissa Drawing Office Establishment		12,224
Mathematical Instrument Factory (including cost of Instruments purchased in India) .		6,16,757
Simla Drawing Office Establishment		85,594
SURVEY PARTIES:		
Charges of Working Parties		34,42,876
Miscellaneous Charges		1,08,401
		62,01,542
	R	
Deduct—Amount transferred to Land Revenue, Revenue Survey, Account		
No. 18A, page 82	2,72,482	
" " " to Forest	1,07,113	
" " " to Irrigation, Navigation, etc., Works	19,351	
" Amounts charged to Provincial Governments on account of		
Revenue Survey, Account No 18A, page 82	1,08,619	
" " charged to Provincial Governments on account of Forest		
Survey	1,48,216	
Cost " of Instruments and Maps supplied to other Public		
Departments	8,21,160	
" Other recoveries for Survey Works	4,61,654	
		19,38,588
TOTAL CHARGES UNDER SURVEY OF INDIA AS IN ACCOUNT No. 54		42,62,954

XXI and 81—Education.**REVENUE.**

The great bulk of the revenue is derived from school and college fees. The revenue, however, is insignificant, as compared with the expenditure.

EXPENDITURE.

2 The expenditure recorded under this head relates to that controlled by the Education Department. Certain classes of education *e.g.*, medical, industrial, agricultural, are controlled by the respective departments and the expenditure on that account is charged in their budgets.

3. The basis of the division of education into 'University' 'Secondary,' 'Primary' and 'Special' is the classification of each school or college according to the grade of education it is primarily intended to impart. Thus, the expenditure on a school may be classified as 'Secondary' even though it includes primary classes.

4. The sub-head 'University' includes the expenditure on collegiate education, both arts and professional, but not expenditure on intermediate colleges which is included under 'Secondary.' The term 'Special' includes professional schools and reformatory schools where such schools are controlled by the Education Department.

5. The expenditure under each of the four main sub-heads includes both direct and indirect expenditure, the latter consisting of grants-in-aid by Government to private and local fund schools. The term 'General Expenditure' includes expenditure common to all kinds of education, such as, direction and inspection and also miscellaneous expenditure.

Expenditure on educational buildings constructed by Government is generally debited under the Public Works head '41-Civil Works' and not under this head except where such buildings are formally assigned to the Education Department for the execution of works or for maintenance.

No. 55.—ACCOUNT OF RECEIPTS under EDUCATION for the year ended 31st March 1922.

	CENTRAL GOVERNMENT.				PROVINCIAL GOVERNMENTS.										TOTAL CENTRAL AND PROVINCIAL.
	India General.	Baluchistan.	North-West Frontier Provinces.	TOTAL.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Burma.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam	TOTAL.	
A.—UNIVERSITY—	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Fees from Government Arts Colleges	4,177	...	...	4,177	1,33,428	1,32,845	3,16,948	61,308	87,165	...	99,556	58,533	42,006	9,71,578	9,75,755
Fees from Government Profes- sional Colleges	...	...	...	...	1,59,954	1,39,880	51,955	20,883	15,205	...	19,529	900	4,379	4,02,696	4,02,696
B.—SECONDARY—															
Fees from Government Secondary Schools	35,101	11,351	24,349	70,701	1,35,308	3,10,152	3,71,273	4,13,731	4,06,980	2,23,868	1,85,253	1,50,973	1,30,369	23,92,297	24,02,998
C.—PRIMARY—															
Fees from Government Primary Schools	2,531	...	144	2,675	6,359	19,549	7,094	2,168	6,529	28	1,125	2,124	70	45,046	47,731
D.—SPECIAL—															
Fees and other receipts from Government Special Schools	2,313	...	...	2,313	47,100	13,464	53,193	4,720	1,05,389	4,030	13,053	315	634	2,41,973	2,44,286
E.—GENERAL—															
Contributions	10,474	13,891	116	24,481	1,73,010	765	4,933	2,588	5,119	...	305	1,350	203	1,58,773	2,13,354
Income from Endowments	1,435	...	...	1,435	2,838	93,106	7,413	14,495	4,585	...	6,199	...	439	1,29,135	1,30,580
Miscellaneous	10,332	105	6,810	17,297	17,348	85,441	2,54,166	2,20,770	45,412	54,890	54,408	32,973	7,857	7,77,034	7,90,331
Deduct—Refunds	66,413	26,247	31,419	1,23,079	7,25,145	7,75,002	10,06,691	7,40,653	6,76,374	2,82,756	3,77,933	2,47,171	1,92,557	50,84,833	52,07,661
	191	...	...	191	2,452	5,033	1,510	2,504	460	2,457	1,473	169	335	16,594	16,785
TOTAL RECEIPTS UNDER EDUCA- TION.	66,233	26,247	31,419	1,23,838	7,32,693	7,89,969	10,05,481	7,37,849	6,76,914	2,80,209	3,76,460	2,47,002	1,92,331	50,87,988	51,90,676

No. 55-A.—ACCOUNT of CHARGES under EDUCATION

	CENTRAL GOVERNMENT.					PROVIN					
	India General.	Baluchistan.	North-West Frontier Province.	Other Areas.	TOTAL.	GOVERNMENT OF MADRAS.		GOVERNMENT OF BOMBAY.		GOVERNMENT OF BENGAL.	
						Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.
CHARGES IN INDIA.	R	R	R	R	R	R	R	R	R	R	R
A.—University—											
Grants to Universities	18,000	...	...	(a) 2,00,000	2,18,000	...	85,430	...	67,000	...	9,93,577
Government Arts Colleges	91,279	...	...	(a) 65,696	1,56,975	...	7,96,993	...	4,73,605	...	13,51,432
Grants to non-Government Arts Colleges	1,95,115	20,000	1,06,889	...	3,22,004	...	2,14,098	...	1,63,979	...	3,37,093
Government Professional Colleges	...	...	...	...	...	...	5,91,545	...	5,38,372	...	4,03,537
Grants to non-Government Professional Colleges	...	...	...	...	...	...	18,434	...	...	...	...
TOTAL	2,99,394	20,000	1,06,889	2,65,696	6,91,079	...	17,06,545	...	12,42,856	...	30,59,344
B.—Secondary—											
Government Secondary Schools	1,53,010	91,085	1,43,451	...	3,87,526	24,755	2,34,452	815	10,04,944	3,22,000	10,27,704
Direct Grants to non-Government Secondary Schools	4,18,512	5,500	1,37,114	...	5,61,126	7,34,556	1,30,028	3,74,182	8,94,088	6,16,127	9,62,205
Grants to Local Bodies for Secondary Education	...	...	29,668	...	29,668	4,792	1,62,732	...	...	...	2,650
TOTAL	5,71,522	96,585	3,10,233	...	9,78,320	7,64,083	10,27,212	3,74,947	18,99,031	9,38,217	19,92,560
C.—Primary—											
Government Primary Schools	75,338	57,570	...	...	1,32,908	1,06,584	3,37,701	...	78,167	26	62,061
Direct Grants to non-Government Primary Schools	1,09,850	2,550	627	...	1,20,036	54,737	4,031	95,386	3,82,931	1,32,519	4,01,518
Grants to Local Bodies for Primary Education	23,756	...	5,75,756	...	5,99,512	47,156	57,06,084	...	90,22,445	...	17,20,714
TOTAL	2,08,944	60,120	5,76,383	...	8,52,801	2,08,477	0,4,760	95,886	1,00,83,544	1,32,545	22,05,190
D.—Special—											
Government Special Schools	48,507	8,398	82,936	...	1,39,841	77,971	18,52,876	69,464	10,31,783	8,407	6,52,828
Direct Grants to non-Government Special Schools	5,548	9,432	...	...	14,980	16,870	3,27,705	...	4,81,000	99,109	8,19,396
Grants to Local Bodies for Special Education	...	...	...	...	...	...	2,215	...	57,571	...	192
TOTAL	54,055	17,830	82,936	...	1,54,821	94,841	20,23,790	69,464	15,20,357	1,07,516	11,72,414
E.—General—											
Direction	...	...	50,795	...	50,795	...	1,56,421	...	1,39,688	...	1,93,060
Inspection	86,586	17,407	73,588	(c) 139,367	2,10,888	61,837	12,61,181	47,815	12,85,526	46,569	11,94,233
Scholarships	53,891	21,219	11,508	...	86,618	20,978	1,94,888	...	2,34,763	68,170	2,19,800
Miscellaneous	18,644	...	1,060	...	14,724	8,183	75,005	...	1,32,709	976	5,22,969
TOTAL	1,54,141	38,626	1,36,891	83,867	5,63,015	90,998	18,87,490	47,815	17,91,836	1,13,715	21,25,071
Total charges in India carried over	12,86,101	2,35,450	12,13,382	2,99,058	30,38,980	(d) 11,57,799	1,30,93,709	5,87,612	1,65,87,874	(e) 12,92,048	1,65,84,578
						1,42,51,598		1,71,25,236		1,12,76,531	

(a) Represents charges in connection with Chiefs' Colleges in Bombay and the Punjab.

(b) Represents Grants to Benares and Aligarh Universities.

(c) Represents cost of the Agency Inspector of Schools and his staff employed in the Oriya Feudatory States.

(d) Includes expenditure in Agency tracts.

(e) Do. Do. Darjeeling and Chittagong Hill tracts.

(f) Do. Do. in Angul.

for the year ended 31st March 1922—continued.

LOCAL GOVERNMENT.

GOVERNMENT OF UNITED PROVINCES.		GOVERNMENT OF PUNJAB.		GOVERNMENT OF BORMA.	GOVERNMENT OF BIHAR AND ORISSA.		GOVERNMENT OF CENTRAL PROVINCES AND BEHAR.		GOVERNMENT OF ASSAM.		TOTAL.	TOTAL LOCAL AND PROVINCIAL.
Reserved.	Transferred.	Reserved.	Transferred.		Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.		
R	R	R	R	R	R	R	R	R	R	R	R	R
...	8,36,550	...	2,79,943	1,50,000	...	67,491	...	...	...	...	24,72,146	24,02,146
...	5,31,700	...	3,59,697	2,41,480	...	3,13,804	...	2,10,804	...	2,85,376	49,91,241	51,48,216
9,303	7,67,629	...	1,62,414	1,68,700	...	1,05,631	...	25,445	...	...	19,54,907	22,76,911
...	6,40,308	...	1,78,424	...	50	57,439	...	4,02,290	...	42,137	28,66,147	28,85,147
...	...	2,375	1,420	10,600	...	...	...	87,743	...	...	70,672	70,672
2,308	27,75,192	2,275	9,91,903	5,70,930	50	8,90,865	...	776,432	...	3,28,563	1,23,84,113	1,50,70,002
...	16,13,924	2,13,483	11,63,890	8,67,340	12,404	3,42,033	...	7,46,963	45,821	5,28,644	84,48,786	88,38,293
1,70,071	17,38,715	1,44,311	12,73,527	13,33,380	32,738	4,40,962	1,20,324	1,74,010	17,340	92,410	1,04,43,874	1,10,05,000
...	...	...	1,25,845	...	...	...	...	68,583	...	30,404	9,95,007	7,24,075
5,70,071	33,47,639	3,57,794	25,68,263	22,00,700	45,137	10,82,995	1,20,324	9,39,556	62,661	6,51,458	1,95,87,647	2,05,05,967
...	1,21,278	...	...	13,370	...	2,873	...	2,81,722	...	64,657	10,78,818	12,12,101
537	...	...	22,02,032	68,037	11,754	41,887	11,165	55,544	...	89,728	41,00,304	42,80,340
...	63,53,933	...	8,90,837	9,94,737	48,338	18,42,345	...	18,78,484	...	6,27,129	2,86,33,133	2,92,22,645
537	4,75,231	...	31,52,389	10,79,174	55,062	13,86,005	11,165	22,16,060	...	7,21,584	8,78,72,235	9,47,25,086
70,674	2,42,300	41,101	5,00,455	2,58,777	21,314	6,08,913	...	5,09,341	6,000	96,494	61,44,129	62,77,020
...	82,097	...	5,987	2,60,864	14,898	71,424	...	15,730	...	11,768	17,36,838	17,51,818
...	...	...	20,956	...	...	...	...	...	...	...	80,934	80,934
70,674	2,74,397	41,101	5,27,428	7,04,641	36,202	6,50,337	...	5,25,071	6,000	1,09,562	79,61,901	81,09,773
...	2,02,412	...	1,43,708	1,61,481	...	1,06,998	...	1,10,002	...	67,010	12,75,870	13,28,865
23,503	9,37,601	...	5,18,784	7,67,622	21,767	7,74,594	7,144	4,42,932	...	2,54,457	76,51,690	78,62,473
14,509	2,13,585	9,016	1,89,364	1,12,874	2,014	1,50,999	12,223	95,393	1,333	63,839	16,22,778	17,09,591
...	2,18,464	...	3,06,846	1,71,261	450	1,02,793	...	62,151	994	87,661	15,57,462	15,72,186
48,016	15,69,365	9,016	10,65,702	12,13,238	24,261	11,35,384	19,372	7,10,475	2,327	4,32,967	1,20,87,700	1,24,50,715
3,98,605	1,44,48,446	10,186	63,01,186	...	1,60,742	51,76,184	1,50,861	52,17,447	70,988	22,42,831	...	...
1,31,41,029	...	87,11,371	57,68,683	...	53,36,928	...	57,58,308	...	23,13,832	...	3,58,03,046	3,59,27,832

No. 55-A.—ACCOUNT of CHARGES under EDUCATION.

	Central Government.	PROVIN					
		GOVERNMENT OF MADRAS.		GOVERNMENT OF BOMBAY.		GOVERNMENT OF BENGAL.	
		Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.
	R	R	R	R	R	R	R
Brought forward	30,38,986	11,57,799	1,50,93,799	5,87,612	1,65,37,674	12,92,048	1,03,54,378
		1,42,51,598		1,71,25,298		1,13,78,621	
CHARGES IN ENGLAND.	£	£	£	£	£	£	£
Secretary of State.							
A.—University:—							
Passage to India, etc.	...	...	200	...	...	...	82
Pay of Officers on leave from India, etc.	...	...	...	...	...	...	...
Advance of pay to an Officer on appointment	...	...	...	...	...	...	...
Miscellaneous expenditure	...	...	...	...	17	...	...
B.—Secondary—							
Passage to India, etc.	...	...	69	...	...	...	...
Expenses in connection with an Educational Officer on appointment	202	...	...	...	...	...	...
Advance of pay to an Officer on appointment	...	...	...	...	...	...	...
D.—Special—							
Passage to India, etc.	...	...	60	...	...	...	...
E.—General—							
Payment to the Board of Education for services rendered during 1921-22	200	...	...	...	...	...	...
Passage to India and miscellaneous expenditure	361	...	197	...	...	...	...
TOTAL	783	...	52	...	17	...	82
High Commissioner.							
A.—University—							
Leave Allowances	3,551	...	2,025	...	4,043	...	4,207
Deputation Allowances	804	...	9	...	...	...	259
Miscellaneous—Travelling Expenses, etc.	1,151	...	...	...	178	...	165
B.—Secondary—							
Leave Allowances	550	...	...	...	74	...	756
Miscellaneous—Travelling Expenses, etc.	...	...	...	...	47	...	87
C.—Primary—							
Leave Allowances	126	...	171	...	391	...	1,108
Miscellaneous—Lodging Allowance to an Officer on Study Leave	...	...	...	...	...	...	...
D.—Special—							
Leave Allowances	...	...	198	...	...	...	389
Deputation Allowances	...	...	...	...	176	...	...
Miscellaneous—Travelling Expenses, etc.	...	...	...	...	...	...	...
E.—General—							
Leave Allowances	353	...	605	...	...	...	2,938
Government Scholarships	...	...	1,129	...	2,889	...	2,409
Miscellaneous—Travelling Expenses, etc.	—84	...	70	...	18	...	118
Stores for India	12	...	5	...	4	...	...
TOTAL	6,468	...	4,272	...	7,520	...	12,326
TOTAL CHARGES IN ENGLAND	7,231	...	4,798	...	7,837	...	12,308
DO. CONVERTED INTO Rs. AT £1=Rs. 10	72,312	...	47,978	...	78,377	...	1,23,078
EXCHANGE ON DITO	37,191	...	21,787	...	40,920	...	61,862
TOTAL CHARGES UNDER EDUCATION	37,42,430	11,57,799	1,50,93,799	5,87,612	1,65,37,674	12,92,048	1,03,54,378
		1,42,51,745		1,72,44,683		1,20,62,581	

for the year ended 31st March 1922—concl'd.

LOCAL GOVERNMENTS.

GOVERNMENT OF UNITED PROVINCES		GOVERNMENT OF PUNJAB		GOVERNMENT OF BURMA	GOVERNMENT OF BIHAR AND ORISSA		GOVERNMENT OF CENTRAL PROVINCES AND BERAR		GOVERNMENT OF ASSAM		TOTAL.	TOTAL CENTRAL AND PROVINCIAL.
Reserved.	Transferred.	Reserved.	Transferred.		Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.		
R	R	R	R	R	R	R	R	R	R	R	R	R
6,98,805	1,44,424	1,10,181	83,01,85		1,60,712	51,76,185	1,50,831	52,17,147	70,988	22,42,381		
1,51,41,022		87,11,371		57,08,858	53,36,023		53,68,308		23,13,829		8,58,08,643	8,59,27,532
£	£	£	£	£	£	£	£	£	£	£	£	
...	...	...	...	197	...	...	...	...	...	...	479	
...	788	...	...	...	...	...	...	...	...	...	788	
...	...	...	...	...	...	89	...	...	...	...	39	
...	...	...	35	...	...	...	...	7	...	...	69	
...	...	...	42	...	...	...	...	...	...	...	27	
...	...	...	...	106	...	...	...	...	...	...	106	
...	383	...	...	...	...	...	...	...	...	...	883	
...	...	...	...	...	...	...	...	...	...	...	...	
...	91	...	...	6	...	15	...	30	...	...	388	
...	1,209	...	...	569	...	64	...	37	...	...	2,227	
...	2,123	...	2,184	1,488	...	2,200	...	1,731	...	1,873	21,842	
...	...	...	353	...	...	...	...	...	...	...	821	
...	297	...	308	754	...	...	...	...	...	85	1,787	
...	1,216	...	425	612	...	887	...	323	...	...	4,180	
...	21	...	...	...	...	36	...	...	...	...	140	
...	807	...	331	381	...	67	...	...	...	442	3,593	
...	...	...	...	55	...	...	...	...	...	...	55	
...	281	...	490	126	...	239	...	...	...	...	1,683	
...	...	...	...	...	...	...	...	...	...	...	179	
...	28	...	...	...	...	24	...	...	...	...	47	
...	1,089	...	493	1,558	...	1,811	...	1,133	...	90	9,723	
...	2,584	...	3,808	1,219	...	1,200	...	1,200	...	688	17,026	
...	...	...	61	133	...	17	...	...	...	...	402	
...	1,784	...	1	...	...	...	...	...	...	...	1,744	
...	10,167	...	8,444	6,221	...	6,553	...	4,447	...	2,878	63,121	
...	11,863	...	8,447	6,553	...	6,553	...	4,447	...	2,878	63,121	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,13,060		4,872		65,380		62,005		44,940		28,779	6,53,475	7,25,787
58,000		44,000		32,551		33,368		22,013		14,900	2,33,117	3,70,316
1,55,13,378		88,39,783		58,00,800		54,86,361		54,86,001		23,56,901	8,68,80,208	9,00,23,767

XXII and 32—Medical.**REVENUE.**

The receipts are small and are made up of fees paid by students in medical schools and colleges and recoveries from paying patients in hospitals and lunatic asylums. Some amounts are also realised from contributions by the public or by individual benefactors.

EXPENDITURE.

2 The maintenance of Government hospitals and dispensaries together with the grants paid to private and Local Fund hospitals is the most costly item of expenditure and is included under the head 'Hospitals and Dispensaries'. Next in importance is the pay of 'Medical Establishment' which includes all superintending and other civil medical establishments not specifically attached to hospitals. Charges of medical schools and colleges, lunatic asylums, Chemical Examiners and the X-Ray Institute at Kasauli and certain miscellaneous grants for medical purposes (such as those made to the Lady Hardinge Medical College at Delhi and to the Countess of Dufferin's Fund) constitute the rest of the expenditure.

Charges on account of medical buildings are generally shown under '41—Civil Works' except those relating to buildings the construction or maintenance of which have been formally assigned to the Medical Department.

No. 56.—ACCOUNT of RECEIPTS under MEDICAL DEPARTMENT for the year ended 31st March 1922.

REVENUE.	CENTRAL GOVERNMENT.				PROVINCIAL GOVERNMENTS.										TOTAL. GRAND TOTAL.
	Indis. General.	Baluchistan	North-West Frontier Province.	TOTAL.	G. Government of Madras.	G. Government of Bombay.	G. Government of Bengal.	G. Government of United Provinces.	G. Government of Punjab.	G. Government of Burma.	G. Government of Bihar and Orissa.	G. Government of Central Province and Berar.	Total. Government Assam.		
	R	Rs.	Rs.	R	R	R	R	R	R	R	R	R	R	R	
RECEIPTS IN INDIA.															
Medical School and College fees	50	...	...	50	98,092	2,30,178	2,25,549	475	78,317	5,603	14,864	2,993	4,797	6,63,869	
Hospital Receipts	28	...	...	28	69,913	2,70,298	2,01,180	16,090	3,122	77,028	10,333	...	1,805	6,49,494	
Lunatic Asylum Receipts	...	...	-25	-25	86,261	36,316	13,282	9,223	15,719	57,564	28,801	9,294	2,452	2,16,580	
Sale of medicines	1,400	...	636	2,036	154	...	451	...	9	4	39,514	345	327	42,700	
Contributions	3,100	6,920	...	9,020	95,968	41,761	97,716	72,042	108	5,800	6,702	58	8,022	3,87,217	
Income from Endowments	...	...	...	...	84,937	16,473	1,552	2,525	...	...	...	...	...	56,557	
Miscellaneous	40,510	6,629	4	47,139	17,468	5,727	30,019	22,694	12,984	9,868	4,074	1,072	1,946	1,52,962	
Deduct—Refunds	45,097	12,519	675	58,321	3,52,794	6,01,278	6,78,819	1,23,069	1,10,269	1,55,557	1,05,068	13,768	19,179	31,18,493	
	2,826	...	...	2,826	45,473	29,763	17,773	2,147	1,998	812	1,070	177	51	1,02,080	
TOTAL RECEIPTS IN INDIA	42,271	12,549	675	55,495	3,07,321	6,71,515	6,61,076	1,20,923	1,03,271	1,55,065	1,04,028	13,591	19,127	20,16,402	
RECEIPTS IN ENGLAND.															
Serravallo's of State—															
Pension of a Lunatic at the Cotton Hill Hospital, Stafford,															
appropriated to her maintenance.															
DO. CONVERTED INTO Rs. AT £1=Rs. 10															
EXCHANGE ON DIVTS															
TOTAL MEDICAL RECEIPTS															
				57,566	3,07,321	6,71,515	6,61,076	1,20,922	1,03,271	1,55,065	1,04,028	13,591	19,128	20,16,463	
				700	...	...	...	...	...	...	...	...	...	1,361	
				1,361	R	R	R	R	R	R	R	R	R	700	

No. 56A.—ACCOUNT of CHARGES under MEDICAL during the year ended 31st March 1922.

CENTRAL GOVERNMENT.				PROVINCIAL GOVERNMENTS.										TOTAL CENTRAL AND PROVINCIAL.		
India, General.	Baluchistan.	North-West Frontier Province.	TOTAL.	Transferred.												
				Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	Government of Burma.	TOTAL.			
R	R	R	R	R	R	R	R	R	R	R	R	R	R	R		
6,06,706	49,513	2,10,482	8,66,681	(a) 11,78,865	6,99,808	(a) 8,56,436	11,14,055	12,82,848	(a) 5,69,997	5,52,216	4,12,780	8,42,617	75,30,622	88,87,303		
(b) 14,072	2,69,352	1,39,153	10,22,576	(d) 11,72,505	(g) 26,17,179	(b) 22,47,116	4,76,582	8,45,227	(f) 6,79,938	6,34,770	8,66,032	16,72,218	1,26,11,087	1,38,33,663		
6,33,941	...	...	7,33,944	12,752	10,031	1,71,007	1,52,681	2,47,267	8,007	4,360	6,768	23,678	5,36,141	11,70,558		
7,027	...	...	7,027	9,21,255	5,04,388	9,81,322	1,18,489	4,90,633	1,28,834	76,184	76,202	1,48,480	34,95,972	36,02,999		
12,174	2,376	...	14,550	3,30,770	5,68,208	7,43,199	3,40,198	2,45,105	79,732	90,152	75,172	2,41,837	27,15,413	27,39,943		
2,04,022	...	...	2,04,026	...	...	...	...	...	...	...	...	...	...	2,04,036		
...	...	...	...	37,699	63,681	56,051	43,869	50,840	...	...	...	49,817	2,92,067	2,92,957		
20,77,949	9,21,251	8,43,614	27,42,814	56,53,793	44,61,545	50,55,131	22,07,874	30,62,125	14,65,771	12,67,182	9,36,444	24,72,677	2,51,72,545	2,93,21,359		
TOTAL CHARGES IN INDIA				£	£	£	£	£	£	£	£	£	£	£		
CHARGES IN ENGLAND.				303	...	...	...	...	...	...	...	...	...	...	...	
Secretary of State.				2,090	...	...	240	451	...	...	...	186	...	...	...	
Cost of maintenance of Lunatics at the Cotton Hill Hospital, Stafford				...	133	...	...	...	...	...	...	...	...	...	...	
Leaves salary, etc., of Officers in Civil Employ but under Military Leave Rules				...	...	...	...	...	...	...	...	...	...	...	...	
Pay of Officers on leave from India				...	...	...	...	...	...	...	...	...	...	...	...	
Passage to India, etc.				2,080	...	...	240	451	...	...	...	186	...	...	...	
High Commissioner.				...	...	...	...	...	...	...	...	...	...	...	...	
Leave Allowances				8,394	6,905	6,550	6,490	7,413	6,884	6,478	4,162	6,542	58,508	...	...	
Deputation Allowances				...	229	...	...	...	...	...	...	...	...	489	...	
Stores for India				9,787	1,359	7,070	...	...	10,507	...	...	676	23,274	...	...	
Scholarships				...	...	72	...	...	...	...	...	...	...	346	...	
Miscellaneous—Travelling Expenses, etc.				...	...	...	219	22	170	112	251	...	...	1,531	...	
TOTAL				19,981	9,008	13,711	9,402	7,435	17,561	5,520	4,403	7,217	84,257	...	...	
TOTAL CHARGES IN ENGLAND				20,541	9,221	13,901	6,919	7,886	17,561	5,520	4,403	7,403	85,520	...	...	
DO. CONVERTED INTO Rs. at £1= R10				2,05,411	92,210	1,39,078	69,492	78,861	1,75,609	55,198	44,034	74,030	8,55,198	10,82,979	...	...
EXCHANGE ON LITTO				1,00,139	45,751	67,204	35,358	39,314	93,415	27,373	23,595	56,128	4,34,192	5,41,337	...	...
TOTAL MEDICAL CHARGES				30,64,414	49,00,503	52,00,313	24,02,724	31,81,500	17,34,796	13,50,351	10,08,073	30,83,835	3,84,61,341	5,15,36,555	...	...

(a) Includes Rs. 60,894 for the "Darjeeling and Chittagong Hill tracts," which is Reserved.

(b) Includes Rs. 48,677 for the "Darjeeling and Chittagong Hill tracts," which is Reserved.

(c) Includes Rs. 48,677 for the "Darjeeling and Chittagong Hill tracts," which is Reserved.

(d) Includes Rs. 48,677 for the "Darjeeling and Chittagong Hill tracts," which is Reserved.

(e) Includes Rs. 48,677 for the "Darjeeling and Chittagong Hill tracts," which is Reserved.

(f) Includes Rs. 48,677 for the "Darjeeling and Chittagong Hill tracts," which is Reserved.

(g) Includes Rs. 48,677 for the "Darjeeling and Chittagong Hill tracts," which is Reserved.

(h) Includes Rs. 48,677 for the "Darjeeling and Chittagong Hill tracts," which is Reserved.

(i) Includes Rs. 48,677 for the "Darjeeling and Chittagong Hill tracts," which is Reserved.

XXIII and 33 - Public Health.**GENERAL.**

This head was designated 'XXA
21-B.—Sanitation' prior to 1921-22.

REVENUE.

2. Sale proceeds of sera and vaccines form the most important item of receipt under this head.

EXPENDITURE CHARGED TO REVENUE.

3. 'Grants for Public Health Purposes' is the heaviest item of expenditure under this head. These include contributions to Local Bodies for the employment of health officers and for the development of sanitation (water-supply and drainage schemes and the like), and grants to special health organisations, such as the Indian Research and Public Health funds. Expenses for combating epidemic diseases like plague, malaria, and cholera and in connection with bacteriological laboratories and Pasteur Institutes together with the cost of supervising establishments make up the great bulk of the remaining expenditure.

All sanitary works constructed by Government are charged under '41—Civil Works' and not under this head.

CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.

The outlay recorded under this head represents contribution paid by the Government of Bombay towards the construction of certain military buildings at Quetta in connection with the Scheme for the Development of Karachi. This is one of the new Capital major heads opened in the Accounts for 1921-22.

No. 57.—ACCOUNT OF RECEIPTS under PUBLIC HEALTH during the year ended 31st March 1922.

FINANCE AND REVENUE ACCOUNTS OF THE

	CENTRAL GOVERNMENT.			PROVINCIAL GOVERNMENTS										TOTAL CENTRAL AND PROVIN- CIAL.	
	India General.	Baluchistan.	North-West Frontier Province.	TOTAL.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Birma.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.		Total.
					R	R	R	R	R	R	R	R	R		
Sale Proceeds of Sera and Vaccines, etc.	2,45,764	...	...	2,45,764	6,794	11,852	8,541	32,883	1,22,303	12,658	20,583	60,596	53,631	3,29,341	5,75,105
Contributions	...	...	...	...	49,275	4,988	...	52,647	...	84	...	...	9,602	1,16,596	1,16,596
Income from Endowments	...	...	...	...	...	...	...	...	...	...	...	...	1,949	1,949	1,949
Miscellaneous	9,315	...	...	9,315	21,867	4,111	1,457	55,388	5,431	5,001	1,132	2,845	1,479	99,311	1,08,626
	2,55,079	...	...	2,55,079	77,436	20,451	9,998	1,40,918	1,27,734	18,343	21,715	63,441	66,661	6,47,197	8,03,270
Deduct—Refunds	5,874	...	...	5,874	69	4,025	...	618	...	6	5	...	...	4,728	10,587
TOTAL PUBLIC HEALTH RECEIPTS.	2,49,205	...	...	2,49,205	77,867	16,426	9,998	1,40,300	1,27,734	18,337	21,710	63,441	66,661	5,42,474	7,91,679

NO. 57A.--ACCOUNT OF CHARGES OF THE PUBLIC HEALTH DEPARTMENT DURING THE YEAR ENDED 31st MARCH 1922.

CENTRAL GOVERNMENT.				PROVINCIAL GOVERNMENTS.										TOTAL CENTRAL AND PROVINCIAL.
				Transferred.										
India General.	Baluchistan.	North-West Frontier Province.	Other areas.	Total.	Government of Madras.	Government of Bombay.	Government of United Provinces.	Government of Punjab.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	Government of Burma.	R	
R	R	R	R	R	R	R	R	R	R	R	R	R	R	
2,64,664	7,761	61,708	"	9,94,093	2,37,079	5,91,207	2,83,416	2,15,831	1,33,409	1,31,644	2,61,129	29,63,311	52,67,284	
6,59,653	952	54,821	(i) 8,956	7,21,602	17,61,403	13,26,423	22,33,586	4,50,181	62,176	1,77,878	1,59,586	17,50,237	84,77,889	
43,173	10,226	27,256	(ii) 8,072	1,30,729	3,02,027	79,034	3,39,608	5,22,613	1,85,636	2,48,358	2,20,463	19,41,842	29,72,571	
3,95,678	"	"	"	3,95,678	1,83,234	1,99,866	"	7,497	9,204	18,115	5,222	4,41,120	8,40,793	
"	"	"	"	"	47,585	(94,000)	"	31,972	"	72,439	67,963	2,21,948	2,23,948	
"	"	"	"	"	"	6,62,291	"	"	"	"	"	6,62,291	6,62,291	
13,49,965	18,342	1,48,755	57,088	15,82,039	26,63,045	28,62,811	28,66,606	10,27,923	3,25,978	4,96,912	6,45,122	1,39,52,649	1,56,64,679	

CHARGES IN ENGLAND.	
Secretary of State.	
Contribution to the Tropical Diseases Research Fund	250
Contribution to the Tropical Diseases Bureau	500
Contribution to the International Bureau of Public Health	334
Contribution towards the Salary of the British Consular and Medical Delegate at the Alexandria Maritime and Quarantine Board	126
Passage to India and miscellaneous expenditure	122
Expenses of an Officer on special duty	193
Pay of an Officer on leave from India	"
TOTAL	1,831

High Commissioner.	
Leave Allowance	"
Deputation Allowance, etc.	1,872
Miscellaneous - Travelling Expenses, etc.	476
Stores for India	173
	5
TOTAL	2,525

TOTAL CHARGES IN ENGLAND	
IN ENGLAND	
1,831	1,831
2,525	4,356
TOTAL	6,187

CONVERTED INTO RS. AT 2/- RS. 10.	
ESCHAKON ON DUTY	
1,831	1,831
4,356	4,356
TOTAL PUBLIC HEALTH CHARGES	6,187

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for "Destination" and City

(a) Includes H17-93

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No. 57 B ACCOUNT of EXPENDITURE on IMPROVEMENT on PUBLIC HEALTH NOT CHARGED to REVENUE during and to end of the year 1921-22.

	PROVINCIAL—TRANSFERRING.	
	Expenditure during the year.	Expenditure to end of the year.
GOVERNMENT OF BOMBAY.	R	R
Payment towards the Cost of Military Buildings at Quetta	8,50,000	8,50,000
TOTAL CAPITAL EXPENDITURE PUBLIC HEALTH NOT CHARGED TO REVENUE	8,50,000	8,50,000

XXIV and 34.—Agriculture.**GENERAL.**

Receipts and charges pertaining to the Civil Veterinary Department are included under this head.

REVENUE.

2. Agricultural receipts are derived mainly from the experimental farms established by Government and from botanical and other public gardens. Receipts on account of the sale of the anti-rinderpest serum issued from the Imperial Bacteriological Laboratory at Muktesar together with those derived from the Hissar Cattle Farm in the Punjab constitute the bulk of the veterinary receipts. Agricultural and veterinary education, which is also dealt with under this head, contributes a small income in the shape of fees.

EXPENDITURE.

Under 'Agriculture' are included the cost of the Agricultural Departments, the various agricultural experiments conducted by experts, experimental and model farms established by Government for the edification of the agriculturist, agricultural education, and certain other miscellaneous charges. Charges connected with the development of co-operative credit among agriculturists are shown under a separate sub-head. Veterinary charges include besides the cost of the Civil Veterinary Department and veterinary education, the charges on account of the maintenance of veterinary hospitals and dispensaries and of breeding operations.

No. 58.—ACCOUNT of RECEIPTS under AGRICULTURE during the year ended 31st March 1922.

	CENTRAL GOVERNMENT.					PROVINCIAL GOVERNMENTS.								TOTAL CENTRAL AND PROVIN- CIAL.		
	India General.	Baluchistan.	North-West Frontier Province.	Madras.	TOTAL.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Birma.	Government of Bihar and Orissa.	Government of Central Provinces and Bihar.		Government of Assam.	TOTAL.
—																
Agriculture Receipts, in- cluding receipts on account of Experi- mental Cultivation.	40,528	9,421	11,961	5,101	66,411	3,71,888	2,72,780	1,46,366	3,73,146	5,53,201	34,489	51,828	2,45,908	11,399	20,66,886	21,38,206
Veterinary Receipts	4,48,108	1,445	...	...	4,44,547	17,971	14,488	83,862	1,14,478	1,59,846	317	2,260	1,175	1,293	3,94,425	8,36,972
	4,83,680	10,866	11,961	5,101	5,10,968	3,89,859	2,87,133	2,38,728	4,87,619	7,18,547	34,806	54,088	2,47,883	12,592	24,61,310	29,72,298
Defect—Refunds	...	...	...	...	...	1,005	...	59	1,410	1,365	70	658	846	210	5,643	5,643
Total Receipts under Agriculture.	4,88,680	10,866	11,961	5,101	5,10,968	3,88,864	2,87,133	2,38,869	4,86,209	7,17,162	34,786	53,480	2,47,037	12,832	24,55,667	29,66,625

No. 58-A—ACCOUNT OF CHARGES under AGRICULTURE for the year ended 31st March 1922.

	CENTRAL GOVERNMENT.				PROVINCIAL GOVERNMENTS.									TOTAL CENTRAL AND PROVIN- CIAL.
	India General.	Baluchistan.	North-West Frontier Province.	Madras.	TOTAL.	Transferred.						TOTAL.		
						Govt- ment of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Bihar and Orissa.		Government of Central Provinces and Berar.	
CHARGES IN INDIA.	R	R	R	R	R	R	R	R	R	R	R	R	R	R
AGRICULTURE.														
Superintendence . . .	3,48,629	...	...	...	3,48,629	90,063	6,01,007	2,42,592	48,955	2,04,530	1,28,695	64,603	19,30,870	23,89,499
Expert Staff . . .	5,23,637	...	...	...	5,23,637	6,46,627	...	6,18,837	1,10,655	...	33,080	1,34,401	15,15,900	20,38,937
Experimental Farms . . .	...	25,868	56,908	...	82,068	9,89,549	1,97,562	3,62,670	1,60,638	2,32,990	1,10,370	2,42,357	25,08,143	26,90,309
Agricultural Education . . .	...	...	...	...	...	2,92,696	22,146	4,08,701	1,45,764	75,915	1,173	23,600	11,82,411	11,82,411
Agricultural Experiments . . .	2,218	...	8,745	...	10,961	8,95,766	35,622	21,580	9,995	2,65,979	22,729	...	18,41,099	18,59,030
Sugarcane Breeding Station . . .	...	...	...	38,673	38,673	...	...	...	...	...	...	...	...	38,673
Sericulture . . .	...	...	...	...	...	1,76,520	2,32,380	...	...	...	10,957	...	4,08,887	4,08,887
Public Exhibitions and Fairs . . .	...	...	...	...	...	260	3,101	51,140	5,320	5,231	...	1,000	66,553	66,553
Botanical and other Public Gardens . . .	29,686	...	2,765	...	32,451	50,107	2,20,447	3,53,402	2,274	1,10,336	6,736	39,050	9,51,976	9,84,427
Miscellaneous . . .	52,398	...	...	...	52,398	42,503	18,854	25,552	301	69,168	...	9,863	1,66,240	2,18,533
Total Agriculture . . .	9,50,468	25,853	67,716	38,673	10,83,715	14,21,374	12,11,019	20,84,474	4,84,102	9,54,049	3,11,640	5,05,373	1,06,61,448	1,16,50,163
Veterinary Charges . . .	7,32,395	38,390	58,457	...	8,29,242	4,32,786	3,55,412	4,33,640	1,55,418	2,67,450	98,108	3,64,039	36,68,912	44,93,054
Works . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	6,242
Co-operative Societies . . .	24,371	...	...	...	24,371	6,98,398	4,59,893	2,02,315	2,12,383	1,75,383	66,311	4,30,406	20,24,393	20,43,764
TOTAL CHARGES IN INDIA	17,13,134	64,243	1,31,173	38,673	19,37,223	34,82,558	20,26,424	27,10,329	8,52,903	14,05,782	4,75,059	12,99,880	1,73,60,996	1,91,96,723

XXV and 35-Industries.

This was constituted a distinct major head with effect from the accounts for 1921-22 in view of the growing importance of the expenditure. Prior to that date, it appeared as a minor head under the head 'Scientific and Miscellaneous Departments'. Besides the regular industries conducted by Government, transactions connected with cinchona plantations, manufacture of drugs and industrial education are shown under this head. In Bengal, Madras and the Central Provinces, the School of Arts has come under the Industries Department.

No. 59—ACCOUNT OF RECEIPTS under INDUSTRIES for the year ended 31st March 1922.

	CENTRAL GOVERNMENT.				PROVINCIAL GOVERNMENTS.								TOTAL CENTRAL AND PROVIN- CIAL.	
	India, General.	Baluchistan.	North-West Frontier Province.	TOTAL.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of the United Provinces.	Government of the Punjab.	Government of Birma.	Government of Bihar and Orissa.	Government of the Central Provinces.		Government of Assam.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R
INDUSTRIES														
Cinchona Plantations	...	...	...	...	14,73,761	...	15,28,904	...	...	...	...	...	...	30,02,065
Fisheries	...	...	...	...	2,12,554	...	...	...	1,266	...	...	...	500	2,14,320
Other receipts	...	...	...	...	3,42,224	22,224	24,354	19,505	3,500	495	2,508	32,897	2,173	4,49,690
Deduct—Refunds	...	...	...	...	20,28,529	22,324	15,62,658	19,505	4,766	495	2,503	32,697	2,673	35,86,065
					10,21,201	225	655	...	...	...	...	...	...	10,22,081
TOTAL RECEIPTS UNDER INDUSTRIES	...	...	...	...	10,07,328	21,999	15,52,003	19,505	4,766	495	2,508	32,697	2,673	26,43,974

No. 59-A.—ACCOUNT of CHARGES under INDUSTRIES during

	CENTRAL GOVERNMENT.				PROVIN-					
	India. General.	Baluchistan.	North- West Frontier Province.	TOTAL.	GOVERNMENT OF MADRAS.		GOVERNMENT OF BOMBAY.		GOVERNMENT OF BENGAL.	
					Reserved.	Trans- ferred.	Reserved.	Trans- ferred.	Reserved.	Trans- ferred.
	R	R	R	R	R	R	R	R	R	R
CHARGES IN INDIA.										
Industries—										
Direction	...	...	...	...	...	3,80,401	...	60,810	...	2,70,498
Superintendence	...	...	...	...	...	...	...	29,015	33,258	...
Industrial Education	...	...	415	415	...	2,55,724	...	46,915	6,500	3,50,827
Industrial Development	2,040	...	...	2,040	...	5,35,513	...	71,214	...	74,307
Miscellaneous	1,579	...	6	1,585	...	...	...	27,463	...	...
Total	3,619	...	421	4,040	...	11,71,638	...	2,28,917	39,758	6,95,692
Chinchona Plantations	...	...	...	...	4,66,541	...	...	...	3,34,343	...
Fisheries	...	...	...	...	...	3,17,983	...	5,25,346	...	46,552
Drug Manufacture	757	...	...	757	...	...	...	...	...	...
School of Mines and Geology	19,340	...	...	19,340	...	...	...	...	...	...
TOTAL CHARGES IN INDIA R	23,716	...	421	24,137	4,66,541	14,89,621	...	7,65,263	3,64,601	7,42,244
					19,56,162		7,55,263		11,66,845	
CHARGES IN ENGLAND				£	£	£	£	£	£	£
<i>Secretary of State.</i>										
Expenses of an Officer on appointment to Madras Fruit Preserving Factory, etc.	...	...	...	...	...	334	...	...	...	...
Passage to India, etc.	...	...	...	...	87	...	...	119	...	...
Miscellaneous expenditure	...	...	...	...	...	...	...	...	...	...
Total	...	...	...	87	...	334	...	119	...	...
<i>High Commissioner.</i>										
Leave Allowances	...	...	...	1,485	...	1,199	...	20	...	279
Deputation Allowances	...	...	...	687	...	...	...	...	...	...
Miscellaneous—Travelling Expenses, etc.	...	...	...	84	...	164	...	1	...	66
Stores for India	...	...	...	4,150	...	4,281	...	...	...	2,497
Expenditure in connection with the Ideal Homes Exhibition at Olympia	...	...	...	881	...	...	...	...	...	...
Scholarships	...	...	...	...	...	1,123	...	...	...	...
Expenses incurred in connection with the British Industries Fair, 1922	...	...	...	...	...	...	...	149	...	...
Government Technical Scholars—Allowances, Fees, etc.	...	...	...	...	...	...	...	...	...	715
Total	...	...	...	6,767	...	6,767	...	170	...	3,557
TOTAL CHARGES IN ENGLAND	...	...	...	6,854	...	7,101	...	289	...	3,557
	R	R	R	R	R	R	R	R	R	R
DITTO² CONVERTED INTO Rs. at £1=Rs. 10	68,545	...	...	71,014	...	2,392	...	...	...	35,573
EXCHANGE ON DITTO	35,254	...	...	38,400	...	1,745	...	...	...	18,943
					4,66,541	15,99,037	...	7,65,900	3,64,601	7,95,769
TOTAL CHARGES UNDER INDUSTRIES R	1,27,936	...	...	20,65,371	...	2,59,900	...	11,513,34	...	...

the year ended 31st March 1922.

LOCAL GOVERNMENTS.

GOVERNMENT OF UNITED PROVINCES		GOVERNMENT OF PUNJAB		GOVERNMENT OF BIRMA	GOVERNMENT OF BIHAR AND ORISSA		GOVERNMENT OF CENTRAL PROVINCES AND BEHAR		GOVERNMENT OF ASSAM		TOTAL	TOTAL CENTRAL AND PROVINCIAL
Reserved.	Transferred.	Reserved.	Transferred.		Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.		
R	R	R	R	R	R	R	R	R	R	R	R	R
...	1,33,061	...	...	1,45,775	...	1,14,942	...	50,537	...	...	11,45,544	11,45,544
...	1,000	...	...	...	...	...	...	...	...	24,946	82,259	82,259
...	9,09,550	...	2,77,205	18,385	(a) 4,928	1,43,417	...	1,18,611	...	45,105	20,81,607	20,82,082
...	5,501	...	3,89,137	...	...	...	...	70,779	...	18,877	11,15,938	11,17,979
...	...	...	...	...	...	...	10,682	...	...	...	44,145	45,730
...	9,39,112	...	6,16,392	1,64,180	4,928	2,63,359	16,682	2,39,947	...	88,968	44,09,553	44,73,593
...	...	...	...	...	...	...	...	...	...	...	7,91,384	7,91,384
...	70	...	...	...	...	1,207	...	...	30	...	8,92,188	8,92,188
...	...	...	...	...	...	...	...	...	...	...	...	787
...	...	...	...	...	...	10,695	...	...	...	...	10,695	30,035
...	9,39,182	...	6,16,392	...	4,928	2,75,261	16,682	2,39,947	30	88,968	...	...
9,39,132	...	6,16,392	...	1,64,180	2,80,189	...	2,56,629	...	88,998	...	61,63,820	61,87,957
£	£	£	£	£	£	£	£	£	£	£	£	£
...	...	...	...	...	...	...	...	...	...	...	...	334
...	...	...	...	...	...	...	...	...	...	...	...	119
...	64	...	...	...	...	...	...	...	...	...	...	64
...	64	...	...	...	...	...	...	...	...	...	...	517
...	571	...	650	...	...	390	...	503	...	...	...	8,612
...	106	...	8	...	...	...	...	...	...	...	...	344
...	...	...	...	...	...	...	...	...	...	...	...	6,878
...	...	...	...	...	...	...	...	...	...	...	...	382
...	...	...	...	...	...	...	...	...	...	...	...	1,123
...	...	...	...	...	...	...	...	...	...	...	...	1,050
...	...	...	...	...	...	...	...	...	...	...	...	715
...	677	...	1,095	1,006	...	390	...	503	...	...	...	14,106
...	741	...	1,086	1,005	...	390	...	503	...	...	...	14,623
...	7,402	...	10,359	10,060	...	3,894	...	5,031	...	...	...	1,46,224
...	2,540	...	5,328	5,713	...	1,951	...	2,338	...	...	...	77,958
...	9,50,124	...	6,32,079	1,79,933	4,928	2,81,106	16,682	2,47,316	30	88,968	63,88,002	64,15,823
9,50,124	...	6,32,079	...	1,79,933	2,86,034	...	2,63,998	...	88,998	...	...	...

(a) Represents Expenditure in Angul.

38.—Aviation.

This is one of the four heads into which the old head in use before 1921-22, viz., 'Scientific and Miscellaneous Departments', has been split up. Charges in connection with *civil* aviation appear under this head. Military aviation is dealt with under 'Army'. Expenditure on buildings and other works carried out through the agency of the Public Works Department is like that on medical and educational buildings debited under '41—Civil Works'. Any charges in connection with the aerial mail service are taken to 'Posts and Telegraphs'. The charges of the Air Board controlling the aerial operations form part of 'General Administration'.

XXVI and 37.—Miscellaneous Department.

This is the last of the four heads into which the old head, "Scientific and Miscellaneous Departments," has been split up from the year 1921-22. Under the present head is shown the residue of the departments constituting the Civil Administration of the country. The various items classified under the four groups, viz, "Labour and Emigration", "Inspections and Tests", "Statistics" and "Miscellaneous," are enumerated in Account No. 61A. It need only be mentioned here that the charges on account of the Decennial Census are classified under a separate minor head "Census" under the group "Statistics".

No. 61.—ACCOUNT OF RECEIPTS FROM MISCELLANEOUS DEPARTMENTS during the year ended 31st March 1922.

CENTRAL GOVERNMENT.					PROVINCIAL GOVERNMENTS.										TOTAL CENTRAL AND PROVIN- CIAL.
India General.	Baluchistan.	North-West Frontier Provinces.	Other areas.	TOTAL.	Government of Madras.	Government of Bombay.	Government of Punjab.	Government of United Provinces.	Government of Bihar and Orissa.	Government of Central Provinces.	Government of Assam.	Total.			
R	R	R	R	R	R	R	R	R	R	R	R	R			
...	...	...	(a) 30,885	30,885	...	...	...	...	...	...	...	...			
...	...	...	(b) 1,900	5,519	2,51,775	18,892	2,482	3,227	...	820	400	2,81,128			
3,539	60	...	...	1,40,550	...	...	...	...	...	...	...	...			
1,40,550	...	...	...	1,89,866	...	25	235	...	...	...	319	560			
1,89,866	...	...	...	...	47,090	73,573	28,736	28,997	...	27,792	...	2,06,178			
...	...	327	(c) 2,50,949	2,51,276	...	...	...	...	...	...	...	...			
...	...	113	(d) 17,637	13,30,477	5,661	17,333	354	6,314	8,223	50	1,893	46,951			
13,13,897	...	...	...	...	...	...	...	...	...	...	...	...			
16,46,902	60	440	8,01,401	19,48,303	3,04,526	1,09,322	31,776	39,038	8,223	28,662	2,611	5,34,817			
13,602	...	...	(c) 292	14,094	679	2,688	4,335	691	2,850	152	...	11,975			
...	...	...	...	...	...	...	...	...	...	...	...	...			
16,83,100	60	440	3,01,109	19,34,709	2,09,817	1,03,634	27,441	38,147	5,376	28,500	2,511	5,22,843			
TOTAL RECEIPTS FROM MISCELLANEOUS DEPARTMENTS													21,57,551		
(a) Madras													R		
...	...	...	...	...	...	...	...	...	...	...	...	...			
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...	...	...	...	...	...	...	...	...</							

No. 61A.—ACCOUNT of CHARGES of MISCELLANEOUS DEPARTMENT

	CENTRAL GOVERNMENT.					PROVIN					
	India, General.	Baluchistan.	North-West Frontier Province.	Other Areas.	TOTAL.	GOVERNMENT OF MADRAS.		GOVERNMENT OF BOMBAY.		GOVERNMENT OF BENGAL.	
						Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.
CHARGES IN INDIA.	R	R	R	R	R	R	R	R	R	R	R
Labour and Emigration—				(a)							
Emigration	18,762	...	...	1,13,145	1,31,897	...	...	...	...	78,954	...
Inspector of Factories	28	...	...	...	28	50,279	...	62,010	...	...	...
Total	18,790	...	...	1,13,145	1,31,925	50,279	...	62,010	...	78,954	...
Inspections and Tests—											
Inspector of Explosives	83,754	...	...	...	83,759	...	...	1,41,858	...	...	...
Inspector of Sea Customs	...	...	...	...	...	60,816	...	...	...	...	...
Metallurgical Inspector	97,212	...	...	...	97,212	...	...	...	...	...	...
Aspirant Test House	1,30,546	...	...	...	1,30,546	...	...	...	...	...	...
Total	3,11,512	...	...	...	3,11,512	60,816	...	1,41,858	...	...	...
Statisticians—				(b)							
Census	1,11,179	4,824	16,624	24,27,708	26,00,235	...	...	...	...	...	...
Gazetteer and Statistical Memoranda	...	...	...	...	...	...	...	...	...	...	...
Provincial Statistics	1,098	9,694	9,155	...	19,947	15,644	27,374	54,524	...	45,168	2,149
Bureau of Commercial Intelligence including Statistics	2,93,994	...	...	...	2,93,998	...	...	...	...	...	...
Total	4,06,271	14,518	25,779	24,27,708	29,17,180	15,644	27,374	54,524	...	45,168	2,149
Miscellaneous—				(c)							
Ethnographical Survey	...	...	...	14,445	14,445	...	...	...	...	...	...
Preservation and Translation of Ancient Manuscripts	432	...	...	...	432	...	...	...	6,570	8,200	...
Examinations	44,724	...	4	...	48,28	12,203	2,30,941	...	14,00	2,382	...
Imperial Library	51,24	...	...	...	51,241	...	...	...	...	...	...
Controller of Patents and Designs	51,704	...	...	...	51,704	...	...	...	...	...	...
Actuary to the Government of India	32,103	...	...	...	32,103	...	...	...	...	...	...
Electrical Adviser to the Government	30,965	...	...	...	30,965	34,739	...	...	...	...	...
Indian War Memorial	7,52	...	...	...	7,525	...	...	...	...	...	...
Registrar of Joint Stock Companies	1,512	...	...	1,80,588	1,82,100	...	...	...	...	...	...
Stores Department	79,822	...	...	...	79,822	...	...	...	...	...	...
Miscellaneous	2,45	15,617	...	(e) 2,293	27,367	1,97,691	...	1,61,959	...	23,887	42,338
Total	3,32,454	15,617	4	1,82,588	5,30,663	5,41,638	2,20,341	1,61,959	20,670	81,918	42,338
TOTAL CHARGES IN INDIA	10,22,945	70,135	25,688	20,95,180	39,73,013	9,8,437	...	4,51,021	...	2,00,678	...

CHARGES IN ENGLAND.					£	£	£	£	£	£
<i>Secretary of State.</i>										
Charges against the Literary Grant and Miscellaneous					5,781	...	...	...	...	...
Passage to India, pay on appointment, etc.					...	...	...	...	818	...
Total					5,781	...	...	...	818	...
<i>High Commissioner.</i>										
Leave Allowances					711	182	...	2,144	...	879
Reputation Allowances					140	...	...	...	...	...
Miscellaneous—Travelling Expenses, etc.					40	...	...	28	...	28
Stores for India					994	162	...	...	...	...
Indian Trade Commissioner for East Africa					882	...	...	...	...	...
Do. Do. London					9,155	...	...	...	...	...
Total					11,881	344	...	2,172	...	902
TOTAL CHARGES IN ENGLAND					17,112	344	...	2,172	...	1,215
DO. CONVERTED INTO Rs. at £1=R. 10					1,71,119	3,439	...	21,713	...	12,155
EXCHANGE ON DITTO					88,009	1,724	...	10,459	...	6,080
					1,55,840	2,15,815	...	4,52,583	20,070	1,74,276
TOTAL CHARGES OF MISCELLANEOUS DEPARTMENTS					41,82,171	9,33,655	...	4,74,203	...	2,18,408

(a) Madras	Rs. 5,148	(b) Madras	Rs. 3,43,927	(c) Bombay	Rs. 452	(d) Madras	Rs. 80,415	(e) Madras	Rs. 2,351
Bombay	7,815	Bombay	4,17,229	Assam	15,903	Bombay	37,950	Bombay	6,988
Bengal	44,918	Bengal	3,58,810	Total	14,445	Bengal	37,558	Total	9,294
Burma	7,293	United Provinces	3,48,945			United Provinces	12,614		
Bihar and Orissa	2,107	Punjab	2,14,341			Punjab	9,478		
Central Provinces	381	Burma	2,36,238			Burma	936		
Assam	45,485	Bihar and Orissa	2,19,498			Bihar and Orissa	226		
Total	1,18,145	Central Provinces	1,94,688			Central Provinces	1,415		
		Assam	1,06,635			Total	1,30,583		
		Total	24,27,708						

for the year ended 31st March 1922.

LOCAL GOVERNMENTS.

GOVERNMENT OF UNITED PROVINCES		GOVERNMENT OF PUNJAB		Government of Burma	GOVERNMENT OF BIHAR & ORISSA		GOVERNMENT OF CENTRAL PROVINCES AND BEHAR		GOVERNMENT OF ASSAM		TOTAL	TOTAL CENTRAL AND PROVINCIAL
Reserved.	Transferred.	Reserved.	Transferred.		Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.		
R	R	R	R	R	R	R	R	R	R	R	R	R
...	...	...	...	...	...	...	...	...	...	...	...	1,81,897
16,759	...	80,717	...	21,446	18,237	...	...	...	8,000	...	2,70,400	2,70,400
16,759	...	80,717	...	21,446	18,285	...	...	...	8,000	...	2,70,400	4,18,826
...	...	...	...	...	...	...	...	...	...	...	...	88,749
38,518	...	22,309	...	...	...	...	37,080	...	...	...	8,01,471	8,01,471
...	...	...	...	...	...	...	...	...	...	...	...	97,212
...	...	...	...	...	...	...	...	...	...	...	...	1,08,685
8,510	...	22,309	...	...	...	...	37,080	...	...	...	8,01,471	6,18,977
...	...	...	...	...	...	...	...	...	...	...	...	28,00,285
...	...	...	...	...	...	...	...	...	...	...	...	400
89,280	...	13,179	...	58,002	20,924	142	8,572	11,425	...	15,423	8,14,406	8,34,758
...	...	...	...	...	...	...	...	...	...	...	...	2,08,968
89,280	...	13,179	...	58,002	21,324	142	8,572	11,425	...	15,423	8,15,200	82,82,586
...	...	...	...	...	...	...	...	...	...	...	...	14,445
...	1,750	...	...	...	...	...	...	...	...	...	...	14,952
2,000	...	1,408	...	829	1,816	...	...	...	150	...	2,55,579	3,04,807
...	...	...	...	...	...	...	...	...	...	...	...	81,241
...	...	...	...	...	...	...	...	...	...	...	...	51,704
...	...	...	...	...	...	...	...	...	...	...	...	32,103
...	...	...	...	...	...	...	...	...	...	...	...	84,730
...	...	...	...	...	...	...	...	...	...	...	...	15,704
...	...	...	...	...	...	...	...	...	...	...	...	1,505
...	...	...	...	...	...	...	...	...	...	...	...	1,82,100
...	...	...	...	...	...	...	...	...	...	...	...	70,822
...	26,890	8,484	...	...	...	...	...	...	...	...	7,80,794	7,80,101
2,000	28,630	9,892	...	...	1,816	...	...	...	150	...	10,85,082	16,72,964
91,567	28,630	76,187	...	...	86,175	142	45,052	11,425	8,150	15,423	...	...
1,20,197	...	76,187	...	80,277	86,317	...	57,077	...	18,578	...	10,58,700	58,31,752
£	£	£	£	£	£	£	£	£	£	£	£	
...	...	...	...	...	...	...	...	...	...	...	...	818
...	...	...	...	...	...	...	...	...	...	...	...	818
57	...	...	...	643	...	...	378	...	...	...	4,233	...
...	...	...	...	...	...	...	...	...	...	...	...	51
...	...	...	...	...	...	...	...	...	...	...	...	162
...	...	...	...	...	...	...	...	...	...	...	...	...
67	...	...	...	643	...	...	378	...	...	...	4,490	...
57	...	...	...	643	...	...	378	...	...	...	4,839	...
572	...	...	...	6,433	...	...	3,178	...	...	...	48,090	2,10,209
826	...	...	...	3,253	...	...	1,704	...	...	...	23,563	1,11,502
92,466	28,630	76,187	...	80,985	86,175	142	51,184	11,425	8,150	15,423	20,80,302	61,62,538
1,21,095	...	76,187	...	80,985	86,317	...	62,559	...	18,578	...	...	...

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,
1921-22.

Section G.—Currency and Mint.

Revenue, Rs. 4,37,42,093. Expenditure, Rs. 1,07,48,311

Major Head.	No. of Account.	Details of Accounts.	Page.	AMOUNT OF EACH ACCOUNT.		
				Detail.	MAJOR HEAD TOTAL.	
					Revenue.	Expenditure.
				R	R	R
Currency . . .	62	Receipts	297	...	4,23,58,002	...
" . . .	62A	Expenditure	299	...	...	90,75,012
Mint . . .	63	Receipts and charges . . .	301	..	14,89,001	16,78,299
" . . .	63A	Statement of Appropriation of Profit on Bronze and Nickel Coinage Account.	302	...	...	...
" . . .	63B	Statement of Coinage Operations . . .	303	1,84,28,870	...	...
		Total . . .			4,37,42,093	1,07,48,311

This is a new section opened for the first time in the accounts for 1921-22 for bringing together in one place all the financial operations connected with the currency policy of the Government of India, formerly shown in two separate sections, *viz.* :—

- (1) Currency, under "Section D—Civil Departments."
- (2) Mint, under "Section C—Post Office, Telegraphs and Mint."

XVII and 38 -Currency.

This is a new major head opened for the first time in the accounts for 1921-22 to bring together the various transactions relating to the Currency Department which were prior to that date scattered over different major heads, viz. :—

Nature of transaction	Major head under which classified prior to 1921-22.
---------------------------------	---

RECEIPTS.

(1) Profits on Note circulation	Interest.
(2) Premium on bills	
(3) Gain by exchange on local transactions.	
(4) Value of old currency notes assumed to be no longer in circulation.	
(5) Value of unclaimed currency notes	
	Miscellaneous.

EXPENDITURE.

(6) Currency establishments	General Administration.
(7) Charges for remittance of treasure	
(8) Loss on note and specie remittances.	
(9) Loss by exchange on local transactions.	
	Miscellaneous (Charges for remittance of treasure within the remitting district were debited to 'Land Revenue'.)

Of these, item (1) represents the receipts from investments on behalf of the Paper Currency Reserve. These receipts were earmarked for the reduction of created securities in the Paper Currency Reserve by the Paper Currency Amendment Act, XLV of 1920; the Indian Finance Act of 1922, however, suspended this provision temporarily for two years, and credit for the interest has accordingly been taken to Revenue in the year 1921-22. Item (2) arises in connection with the sale of supply bills between places where there is no Office of the Imperial Bank. The other items do not call for detailed explanation.

No. 62.—ACCOUNT OF RECEIPTS OF THE CURRENCY DEPARTMENT FOR THE YEAR ENDED 31st MARCH 1922.

	India, General.	Baluchistan.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	Total.
Credit on Note Circulation—													
Interest realised 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 of 1910 as amended by a series of Acts ending with Act XXI of 1920	3,58,16,947	...	...	...	...	...	...	...	...	...	...	...	3,58,16,947
Gain by Exchange on Local Transactions.	...	...	...	...	3,131	...	...	436	...	...	...	...	3,567
Premium on Bills	19,855	2,282	6,978	1,831	29,015	12,609	3,454	15,852	25,452	2,907	2,310	2,515	1,24,880
Value of old Currency Notes assumed to be no longer in circulation.	23,560	...	...	3,610	11,970	...	2,350	5,180	...	...	...	...	45,650
Value of unclaimed Currency Notes.	45,752	...	...	31,533	29,099	26	14,368	31,398	4,886	...	...	...	1,56,012
Miscellaneous	...	...	408	1,605	338	...	1,035	...	250	...	...	...	3,636
Total	3,59,05,114	2,282	7,386	28,629	73,633	12,735	21,217	52,866	30,118	2,867	2,310	2,515	3,61,51,992
Debit—Refunds including Refunds of Value of old Currency Notes.	17,300	...	...	18,434	9,587	...	5,118	9,104	1,434	31	...	...	51,008
Total Receipts in India	3,58,87,814	2,282	7,386	20,195	63,966	12,635	15,099	43,762	28,684	2,938	2,310	2,515	3,60,90,884

RECEIPTS IN ENGLAND.

Secretary of State.

Paper Currency Reserve Investment—

Discount on British Treasury Bills

	£
DISCOUNT ON BRITISH TREASURY BILLS	406,964
TOTAL RECEIPTS IN ENGLAND	406,964
DITTO CONVERTED INTO RS AT £1=RS. 10	40,69,643
EXCHANGE OF DITTO	20,93,075
TOTAL RECEIPTS OF THE CURRENCY DEPARTMENT	4,21,53,603

NOTE.—Amount of Securities held in the Paper Currency Reserve on the 31st March 1922 was as follows :—

	Amount.	Cost Price.	Amount.	Cost Price.
	£	£	R	R
<i>In England.</i>				
British Treasury Bills	5,890,000	5,747,227	5,89,00,000	5,81,72,270
<i>In India.</i>				
5½ per cent. Rupee Loans	...	...	8,15,55,070	8,00,00,000
" "	...	...	2,03,65,501	1,99,11,048
Indian Treasury Bills	...	...	57,79,40,000	55,97,43,625
	...	...	63,02,81,500	65,47,93,571
TOTAL	...	...	75,18,81,500	70,22,65,841

Besides the above, the amount of Bills of Exchange held on 31st March 1922 against currency notes issued under Section 19-A of the Paper Currency Act was Rs. 2,00,00,000.