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FINANCE AND REVENUE ACCOUNTS

OF

THE GOVERNMENT OF INDIA

FOR THE YEAR

1922-23

Agents for the Sale of Books published by the Superintendent of Government Printing, India, Calcutta.

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SUMMARY OF CONTENTS.

Finance and Revenue Accounts, 1922-23.

ALPHABETICAL INDEX.

INTRODUCTORY.

Main divisions of the Indian Accounts.

The main divisions are :—

(1) Revenue.
(2) Capital.
(3) Debt
(4) Remittance.

The first division deals with the proceeds of taxation and the expenditure therefrom, the net result of which represents the surplus or deficit which determines the feasibility of reduction, or the necessity for increase, of taxation. The second division deals with expenditure of a remunerative character met usually from borrowed funds and also final receipts of a capital nature intended to be applied to capital expenditure, such as, contributions received from Indian States or Railways for Railway construction. and the proceeds of the special cesses imposed for the Bombay Development Scheme The third division comprises debt heads, receipts under which represent a liability and payments an asset, together with repayments of the former and recoveries of the latter. The fourth and last division embraces all merely adjusting heads under which appear all cash remittances from one treasury to another, besides those which are necessitated either by the constitution of the Accounts Department or the existence of the Home Treasury. Credits and debits taken to these heads in the first instance are cleared eventually by adjustment under final heads

It may be explained that the transactions included in these accounts represent mainly the actual cash receipts and disbursements during the financial year April to March, as distinguished from amounts due to or by Government during the same period.

Sections and Major Heads of Accounts.

2. Inside each of the four divisions mentioned above, the transactions are grouped into Sections which are further subdivided into the Major Heads of Accounts. The Sections are distinguished by letters of the alphabet, a double letter denoting the capital portion of the particular set of transactions, while the Major Heads are numbered serially, Roman numerals being employed on the receipt side and Arabic on the disbursement side. A complete list of the Sections classified under the four main divisions is appended to this Note. The Major Heads comprising each Section will be found detailed on the respective sectional abstract pages of these Accounts

Treasury Balances, Paper Currency Reserve and Gold Standard Reserve.

3. The accounts work from balance to balances these balances working up the general cash balances, a small portion of which is kept in the treasuries all over India but the bulk of which is deposited with the Imperial Bank of India in India and in the Bank of England in England. Outside these cash balances, are the Paper Currency Reserve and the Gold Standard Reserve, the transactions of which appear in the Treasury accounts as deposit transactions only, their balances being kept entirely distinct from the cash balances.

Peculiarities of the Indian Accounts.

4. The Indian Accounts are complicated by reason of their—

(1) covering transactions not only of the Central Government but also of the Provincial Governments with their separate resources and separate balances ; and

(2) combining transactions in two currencies, rupee and sterling with wide fluctuations in exchange.

The present method of exhibition of the accounts is the outcome of a series of changes which are briefly summarised below.

Summary of changes in the accounts.

5. The changes up to the end of 1878-79 were summarised in a Parliamentary Paper of 1880 which is reproduced below:—

'From the time that the East India Company ceased to be a trading Company, till 1855, the Accounts of the Revenue and Expenditure of British India were presented to Parliament in rupees so far as related to transactions in India, and in pounds for transactions in England, a general abstract being given in which the rupees were converted into sterling money, at the rate of 2*s*. the sicca rupee (equal to 1*s* 10½*d* the Company's rupee), and the final surplus or deficit was stated in pounds sterling. The Accounts showed, on the one side, the net revenue, after deducting from the gross receipts the charges of collection, refunds and drawbacks, allowances and assignments under treaties and allowances to village officers, etc, and on the other side the general charges of administration Thus, for 1839-40, the Parliamentary Accounts, when the figures are stated in round numbers at the rate now adopted, of 2*s*. the Company's or Government rupee, give the revenue as £15,545,000, and the charges as £17,623,000; by transferring to the expenditure side the direct claims on the revenue, the receipts become £20,149,000, and the charges £22,227,000

"The Accounts were presented to Parliament in the old form up to and including those for the year 1853-54. It having been considered, however, that this form called for revision, separate returns were also made in compliance with orders of the House of Commons, for 1851-52, 1852-53, and 1853-54, in which there were statements showing at the above mentioned rate of exchange, the total income and the total expenditure, including in the latter the direct claims on the revenue. Statements of net income were also given. In the Accounts of 1854-55 the form of these returns was adopted in place of the old form, rupees being converted into sterling at the exchange of 1*s*. 10½*d*. the Company's rupee.

"In 1859 the rate of 2*s*. for the Government rupee (formerly called the Company's rupee) was fixed as that to be adopted in the Parliamentary Accounts," (the income and expenditure being thereby *apparently* increased by $\frac{1}{15}$th. or upwards of £2,000,000); those for 1857-58 and for all subsequent years have been so prepared.

"In the Accounts presented to Parliament for 1859-60, the interest on Guaranteed Railway capital was for the first time shown as a charge on the revenue of the year.

"In 1867-68 the policy of constructing Extraordinary, now called Productive, Works from borrowed money, and excluding the capital charge from the ordinary expenditure of the year, was sanctioned. The amount of this capital outlay is now shown in the Statement of Receipts and Disbursement under a heading of Debt Incurred, or Debt Transferred, for Productive Public Works, and the interest on that debt is shown as a charge of the year.

"In 1870-71 the system was commenced of allotting to the Provincial Governments grants of money, with the responsibility of meeting therefrom certain charges. In that year the only financial effect was an advance of £200,000 to provide those Governments with a working balance; but in the following years the change affected the accounts in a two-fold manner; certain receipts, estimated at about £650,000, being deducted from the expenditure, both sides of the account were reduced to that extent during the years from 1871-72 to 1875-76, and expenditure to the amount of about £5,000,000, was shown in a single line as 'Allotments for Provincial Services' instead of under the several headings under which it was incurred.

"In the Accounts for 1871-72 the statement of net income was abandoned, and the revenue was thenceforward shown only in gross, the direct claims thereon being included in the expenditure.

"In the Accounts for 1876-77 the mode of exhibiting the transactions of the Provincial Governments was altered. Instead of one net sum being charged under Allotments for Provincial Services, the receipts and expenditure were shown (as before 1870-71) under their proper headings, and the difference between the grants and the actual outlay was stated under the head of

'Adjusting Receipts from Provincial Governments (Provincial Deficits)' on the revenue side, or 'Adjusting Payments to Provincial Governments (Provincial Surpluses)' on the expenditure side. These two headings show, practically, the balance by which the Government of India, as banker for the Provincial Governments, is debtor to, or creditor by, those administrations

"In the Accounts of the same year, 1876-77, the practice was introduced of showing at the foot of the Abstract of Ordinary Revenue and Expenditure, the annual revenue from Productive Public Works, and the annual charge for interest and working expenses in connection with them. In the case of the State Works which are directly managed by the Government, the whole receipts and charges are shown; in that of the Guaranteed Companies, only the net traffic receipts are given, and the interest, surplus profits, etc., which have to be defrayed from them. Previously, only the net charge upon the revenue in connection with the Guaranteed Companies was shown; by adopting the mode of showing the whole of the net traffic receipts on the one side, and the charge for interest on the other, both sides of the Account were in 1876-77, increased by £1,705,000.

"In 1877-78, a new heading of Provincial Rates was introduced, under which were entered the receipts from the special taxation imposed on the land in 1877. In 1878-79 a further change was made, by bringing into the general account of revenue, chiefly under the head of Provincial Rates local funds previously accounted for separately, a corresponding charge being entered under various headings on the other side. The increase to both sides of the Account caused by this alteration was about £2,850,000."

6 The changes in the accounts made subsequent to 1878-79 are indicated below. Up to 1879-80 the Provincial and Local Deficits were shown as Revenue and the Surpluses as Expenditure, of the Government of India; in 1880-81 the Deficits were removed from the Account of Revenue, and the total Expenditure chargeable on the revenue of the year was arrived at by adding to or deducting from the Ordinary Expenditure the difference between the Provincial and Local Surpluses and Deficits. In 1881-82 the head 'Gain by Exchange' was removed from the Account of Revenue, and the excess of loss over gain was shown in the Account of Expenditure as "Exchange on Transactions with London." In 1882-83 the gross (instead of the net) receipts of the East Indian Railway were credited to revenue, as in the case of State lines and the working expenses were included in the expenditure under Productive Public Works. In the Accounts of 1882-83 also the General Account was recast, the Revenue and expenditure being shown in greater detail than before, other receipts and disbursements being for the most part shown net instead of gross and the transactions in India and England being no longer separated. At the same time the Accounts of Revenue and Expenditure were arranged in appropriate groups corresponding to the heads shown in the General Account. Further changes were made in the general Account in 1884-85 the most important of which related to the method of exhibition of exchange This had previously been shown in lump under the head 'Exchange on transactions with London' which represented roughly the difference between the sterling equivalent of the Indian rupee figures converted at the conventional rate of 2s. and the actual amount received in England through the sale of Council Bills. In the year 1884-85 was introduced the system of distributing exchange over the several major heads of revenue and expenditure with the result that the transactions under each of these heads were shown in tens of rupees (Rx). The exchange in respect of debt and remittance transactions however was shown in lump under a separate head and any difference between the actual exchange and the sum total of the exchange adjusted as above figured in the revenue account under the head 'Exchange' in the 'Miscellaneous' group.

7. In 1899-1900 the 'Rx' system referred to in the preceding paragraph was abandoned as a result of the rupee having attained stability at 1s. 4d., rupee figures being thenceforth converted at Rs. 15=£1, such trifling differences on account of exchange as occurred being distributed among the Revenue, Capital and Debt sections of the Account and shown in lump sums

except under capital heads. In 1906-07, the Railway transactions were shown *net*, the working expenses being taken in reduction of gross receipts and certain other changes of a minor character were introduced. In 1907-08, there was a regrouping of Military charges, the Royal Indian Marine and Military Works transactions till then included with corresponding transactions in the Civil Department being transferred to the Military Section of the Accounts. Since 1920-21 the accounts have been prepared on the basis of the rate of 2*s*. per rupee for the conversion of English sterling transactions into rupees and in 1921-22 the difference between the conventional rate and the average rate of Exchange, *i.e.*, the average of the daily Calcutta telegraphic transfers rates on London, has been distributed over the several major heads of revenue and expenditure. Minor changes of detail were introduced from time to time among which may be mentioned the unification of the heads 'Posts' and 'Telegraphs' as a result of the amalgamation of the two Departments, the bifurcation of several heads owing to expansion of Departmental activities and the introduction of a separate head for the adjustment of transfers between Imperial and Provincial Governments till then adjusted by an increase or decrease of the Provincial share of Land Revenue and by a corresponding decrease or increase of the Imperial share.

8. A complete recasting of the Accounts was rendered necessary by the Reforms Scheme and opportunity was then taken to introduce a number of improvements, all of which were given effect to in the accounts for the year 1921-22. The major changes are very briefly summarised below:—

(*i*) The exhibition of Provincial transactions as a separate entity rendered necessary by the grant of Provincial autonomy and the consequent re-arrangement of the subsidiary accounts on the basis of Governments instead of areas:

(*ii*) The regrouping of the Sections and Major Heads in which special attention was paid to the more complete exhibition of the transactions of Commercial Departments.

(*iii*) The framing of the accounts on a rupee basis, the sterling figures being converted into rupees instead of *vice versâ*.

9. Throughout these Accounts, a distinction has been drawn between items relating to Provincial revenues and those relating to the areas in which receipts and payments take place. Thus a column headed by the name of a province alone (*vide* Accounts Nos 2, 3, 5, 6, 14—16, etc.) is to be taken as referring to a geographical area, while in the heading of column the entries in which are intended to show the revenues of a province the word 'Government' has been inserted.

In the subsidiary statements the column 'other areas' includes Central transactions in Provincial areas which are not shown separately to avoid undue elaboration

10. The following changes of importance were introduced during the year 1922-23:

(*i*) The constitution of the Shan States Federation as a separate sub-province of Burma with separate revenues and balances.

(*ii*) The opening of new capital major heads in the different Sections of the Accounts for the exhibition of expenditure of a capital nature undertaken by Local Governments from borrowed funds.

(*iii*) The opening of two new major heads under 'Sec. A—Principal Heads of Revenue' for the record of transactions in connection with taxes levied under the Scheduled Taxes Rules.

(*iv*) The grouping of all forms of remittance transactions under 'Sec. T—Remittances' that Section being amplified so as to cover all remittances between England and India including remittances by council bills and reverse councils, which have hitherto been shown under 'Sec. U—Secretary of State's Bills and Sterling Bills on London.' The revised method of grouping is shown in the appendix to this Note.

APPENDIX.

List of Sections.

I.—Revenue—

A.—Principal heads of Revenue.
B.—Railway Revenue Account.
BB.—Railway Capital Account charged to Revenue.
C.—Irrigation Revenue Account.
CC.—Irrigation Capital Account charged to Revenue.
D.—Posts and Telegraphs Revenue Account.
DD.—Posts and Telegraphs Capital Account charged to Revenue.
E.—Debt Services.
F.—Civil Administration.
G.—Currency and Mint.
H.—Civil Works.
J.—Miscellaneous.
K.—Military Services.
L.—Provincial Contributions, and Miscellaneous Adjustments between Central and Provincial Governments.

II.—Capital—

AA.—Principal Revenue heads :—
Forest Capital outlay not charged to Revenue.
BB.—Railway Capital Account not charged to Revenue.
CC.—Irrigation Capital Account not charged to Revenue.
DD.—Posts and Telegraphs Capital Account not charged to Revenue.
FF.—Civil Administration.
HH.—Civil Works and Miscellaneous Public Improvements not charged to Revenue.
JJ.—Miscellaneous.

III.—Debt—

N.—Public Debt.
O.—Unfunded Debt.
P.—Deposits and Advances.
Q.—Loans and Advances by the Central Government.
R.—Loans and Advances by Provincial Governments.
S.—Loans between Central and Provincial Governments.

IV.—Remittance—

T.—Remittances—
I.—Remittances within India :—
(*a*) Between treasuries.
(*b*) Between Provinces or Departments under different audit circles.
II.—Remittances between England and India.
(*a*) Remittance Account.
(*b*) Secretary of State's Bills and other transfers.
(*i*) Secretary of State's Bills.
(*ii*) Bills on London.
(*iii*) Sterling purchased in India.
(*iv*) Sterling taken over in London.
(*v*) Transfers through Paper Currency Reserve.
(*vi*) Transfers through Gold Standard Reserve.

Note 1.—The opening and closing balances are shown under the head 'Cash Balances.'

Note 2.—In an account showing purely Central transactions, an additional adjusting head is necessary for showing the net transactions of Provincial Governments and this is shown under the head 'Balances of Provincial Governments' (*vide* Account No. 7).

GENERAL ACCOUNTS.

In these Accounts a pound sterling has been taken as the equivalent of ten rupees. Had this rate of exchange been realised the sterling equivalent of any rupee figure would have been found by dividing it by ten. The average rate of exchange during the year, *i.e.*, the average of the daily telegraphic transfer rates from Calcutta on London being however Rs. 15·2246 per £, the difference between the average and the conventional rate of £1 = Rs. 10 on the sterling transactions has been exhibited against the respective heads under a separate column 'Exchange'. The effect of this adjustment is practically to convert the English sterling figure into rupees at an average instead of at the conventional rate of exchange. The sterling equivalent of the total figure against any head will therefore be obtained by dividing the total rupee figure by the average rate given above.

Note.—The formula does not however apply to debt and remittance heads in respect of which no adjustment is made on account of exchange on English transactions finally booked in the Home Account. The sterling equivalent in such case will work out as follows :—

(1) Indian rupee figure divided by the average rate, *plus*

(2) English sterling figure, *i.e.*, the rupee figure shown in the column "England" divided by ten.

No. 1-A.—GENERAL ACCOUNT of the REVENUE and EXPENDITURE of the for the year ended

REVENUE.	INDIA.			ENGLAND. [First converted into Rs. at £1=R10 and then exchange added.]			TOTAL. INDIA AND ENGLAND.		
	CENTRAL.	PROVINCIAL.	TOTAL.	CENTRAL.	PROVINCIAL.	TOTAL.	CENTRAL.	PROVINCIAL.	TOTAL.
	R	R	R	R	R	R	R	R	R
Revenue–									
Principal Heads of Revenue :—									
Customs	41,34,65,362	.	41,31,65,362	..	..	...	41,34,65,862	...	41,34,65,362
Taxes on Income	17.99,11,150	14,53,835	18,13,94,485	...	..		17,99,41,150	14,58,835	18,13,94,485
Salt	6,82,46,112	..	6,82,46,112	...	.	...	6,82,46,112	...	6,82,46,112
Opium	3,78,92,068	...	3,78,92,068	...		...	3,78,92,068	...	3,78,92,068
Other Heads	2,34,00,268	71,39,40,800	73,73,41,068	...	.	...	2,34,00,268	71,39,40,800	73,73,41,068
Total Principal Heads	72,29,44,960	71,53,94,135	1,43,83,39,095	..	...	..	72,29,44,960	71,53,94,135	1,43,83,89,095
Railways Net Receipts	26,57,03,414	98,310	26,58,01,724	25,95,062	..	25,95,062	26,82,98,476	98,310	26,83,96,786
Irrigation Net Receipts	10,90,752	6,58,46,483	6,69,37,235	...	–8,295	–8,295	10,90,752	6,58,38,188	6,69,28,940
Posts and Telegraphs Net Receipts.	1,03,37,170	.	1,03,37,170	18,92,278		18,92,278	1,22,29,448	...	1,22,29,448
Interest Receipts	89,34,027	1,40,31,164	2,29,65,191	26,36,669	...	26,36,669	1,15,70,696	1,40,31,164	2,56,01,860
Civil Administration	44,33,458	3,27,94,337	3,72,27,795	1,070	.	1,070	44,34,528	3,27,94,337	3,72,28,865
Currency and Mint	3,39,02,402	..	3,39,02,402	23,00,729	...	23,00,729	3,62,03,131	...	3,62,03,131
Civil works	14,38,067	62,85,673	77,23,740	...	...	...	14,38,067	62,85,673	77,23,740
Miscellaneous	45,83,230	1,52,37,039	1,98,20,269	16,63,395	...	16,63,395	62,46,625	1,52,37,039	2,14,83,664
Military Receipts	4,37,13,929	...	4,37,13,929	1,36,64,936	...	1,36,64,936	5,73,78,865	...	5,73,78,865
Total Revenues	1,09,70,81,409	84,96,87,141	1,94,67,68,550	2,47,54,139	–8,295	2,47,45,844	1,12,18,35,548	84,96,78,846	1,97,15,14,394
Provincial Contributions and miscellaneous adjustments between Central and Provincial Governments.	+9,22,93,608	–9,22,93,608	...	...	...	...	+9,22,93,608	–9,22,93,608	...
Revenue as finally distributed between Central and Provincial.	1,18,93,75,017	75,73,93,533	1,94,67,68,550	2,47,54,139	–8,295	2,47,45,844	1,21,41,29,156	75,73,85,238	1,97,15,14,394
TOTAL	...	...	...	...	...	...	1,21,41,29,156	75,73,85,238	1,97,15,14,394

CENTRAL GOVERNMENT and of the PROVINCIAL GOVERNMENTS in *India* and in *England* 31st March 1923.

EXPENDITURE.	INDIA.			ENGLAND. [First converted into Rs. at £1 = Rs. 10 and then exchange added.]			TOTAL INDIA AND ENGLAND.		
	CENTRAL.	PROVINCIAL.	TOTAL.	CENTRAL.	PROVINCIAL.	TOTAL.	CENTRAL.	PROVINCIAL.	TOTAL.
	R	R	R	R	R	R	R	R	R
Expenditure—									
Direct Demands on the Revenues.	4,82,65,755	11,54,86,648	16,37,52,403	39,89,225	10,08,962	49,48,187	5,22,04,980	11,64,95,610	16,87,00,590
Railways: Interest and Miscellaneous Charges.	9,94,39,490	65,24,658	10,59,64,148	15,66,59,757	33,196	15,66,92,953	25,60,99,247	65,57,854	26,26,57,101
Irrigation	13,47,610	4,18,27,547	4,31,75,157	27,781	12,73,179	13,00,960	13,75,391	4,31,00,726	4,44,76,117
Posts and Telegraphs	16,54,854	...	16,54,854	60,43,682	...	60,43,682	76,98,536	..	76,98,536
Debt Services	8,69,69,080	1,29,04,854	9,98,73,934	7,46,20,460	11,163	7,46,31,623	16,15,89,540	1,29,16,017	17,45,05,557
Civil Administration	8,68,75,646	42,57,91,898	51,26,67,544	1,25,56,394	1,04,50,347	2,30,06,741	9,94,32,040	43,62,42,245	53,56,74,285
Currency and Mint	42,68,347	...	42,68,347	60,41,384	...	60,41,384	1,03,09,731	..	1,03,09,731
Civil Works	1,32,97,744	8,43,56,512	9,76,54,256	1,83,296	27,91,179	29,74,475	1,34,81,040	8,71,47,691	10,06,28,731
Miscellaneous	1,54,41,512	6,59,33,535	8,13,75,047	3,66,14,576	39,44,844	4,05,59,420	5,20,56,088	6,98,78,379	12,19,34,467
Military Services	54,15,14,151	...	54,15,14,151	16,85,44,804	...	16,85,44,804	71,00,58,955	...	71,00,58,955
Total Expenditure, Central and Provincial.	89,90,74,189	75,28,25,652	1,65,18,99,841	46,52,81,359	1,95,12,870	48,47,44,229	1,36,43,05,548	77,23,38,522	2,13,66,44,070
Surplus (+) / **Deficit** (—)	...	...	...	...	...	...	-15,01,76,392	—1,49,53,284*	-16,51,29,676
TOTAL	...	...	...	...	...	...	1,21,41,29,156	75,73,85,238	1,97,15,14,394

*The distribution of this result amongst the several Provincial Governments is shown at foot of Account No. 9.

No. 1-B.—GENERAL ACCOUNT of the RECEIPTS and DISBURSEMENTS of the CENTRAL

RECEIPTS.	INDIA.	ENGLAND. (Sterling converted into Rs. at £1=R10.)	TOTAL.
	R	R	R
Railway Capital not charged to Revenue—			
Capital contributed by Railway Companies and Indian States towards construction of State Railways	10,41,557	17,85,000	28,26,557
Debt, Deposits and Advances—			
Permanent Debt (net incurred)	34,67,90,099	31,55,08,954	66,22,99,053
Unfunded Debt (net incurred)	2,96,49,384	2,099	2,96,51,483
Deposits and Advances (net)	17,33,08,104	49,30,438	17,82,38,542
Loans and Advances by the Central Government (net repayments).	20,42,338	...	20,42,338
Remittances (net)	−9,57,66,922	9,95,59,416	37,92,494
Balances of Provincial Governments (net)	2,01,16,997	—1,94,82,267	6,34,730
TOTAL DEBT, DEPOSITS AND ADVANCES	47,61,40,000	40,05,18,640	87,66,58,640
TOTAL RECEIPTS	47,71,81,557	40,23,03,640	87,94,85,197
Opening Balance on April 1st, 1922. India	25,66,13,170	...	34,65,66,987
England (£8,995,382)	...	8,99,53,817	
GRAND TOTAL	73,37,94,727	49,22,57,457	1,22,60,52,184

GOVERNMENT in *India* and in *England* for the year ended 31st March 1923.

DISBURSEMENTS.	INDIA.	ENGLAND. (Sterling converted into Rs. at £1=R10).	TOTAL.
	R	R	R
Deficit	—13,93,88,571	28,95,64,963	15,01,76,392
Railway, Irrigation, Posts and Telegraphs and other Capital not charged to Revenue—			
Construction of State Railways	8,56,60,812	9,86,81,493	18,43,42,305
Payments for discharge of Debentures	23,34,021	40,00,000	63,34,021
Construction of Irrigation, Navigation, Embankment and Drainage Works	2,24,273	946	2,25,219
Capital Outlay on Indian Postal and Telegraph Department	65,62,006		65,62,006
Initial Expenditure on new Capital at Delhi	1,66,89,065	17,90,367	1,84,79,432
TOTAL CAPITAL ACCOUNT DISBURSEMENTS	11,14,70,177	10,44,72,806	21,59,42,983
Debt, Deposits and Advances—			
Floating Debt (net discharged)	40,61,80,000	...	40,61,80,000
Loans between Central and Provincial Governments (net advances)	9,59,52,697	...	9,59,52,697
TOTAL DEBT, DEPOSITS AND ADVANCES	50,21,32,697	...	50,21,32,697
TOTAL DISBURSEMENTS	47,42,14,303	39,40,37,769	86,82,52,072
Closing Balance on March 31st, 1923. India	25,95,80,424		35,78,00,112
Closing Balance on March 31st, 1923. England (£ 9,821,969)		9,82,19,688	
GRAND TOTAL	73,37,94,727	49,22,57,457	1,22,60,52,184

No. 2.—ACCOUNT of the REVENUE of *India*, (both CENTRAL and PROVINCIAL) showing the AMOUNT for the year ended

HEADS OF REVENUE.	Details of Subsidiary Accounts. No. of accounts.	Page.	India, General. (a)	Baluchistan	North-West Frontier Province.	Madras.	Bombay.
			R	R	R	R	R
A.—Principal Heads of Revenue—							
I.—Customs	14	69	2,82,897	...	60	3,10,39,389	17,05,94,606
II.—Taxes on Income	15	73	1,00,24,120	84,582	9,98,036	1,37,22,921	7,88,53,144
III.—Salt	16	76	1,93,94,882	120	...	1,51,75,975	1,22,20,742
IV.—Opium	17	79	28,565	10,327	88,960	10,64,828	12,92,015
V.—Land Revenue	18	83	10,68,149	9,08,923	22,5[illegible],057	6,09,20,7[illegible]4	5,58,69,288
VI.—Excise	19	87	36,19,381	7,24,111	8,25,039	4,90,14,302	4,22,78,811
VII.—Stamps	20	90	12,98,501	1,88,019	10,28,781	2,19,83,558	1,76,62,372
VIII.—Forest	21	93	17,85,973	14,[illegible]39	7,27,660	52,72,956	76,3[illegible],384
IX.—Registration	22	98	79,048	5,799	64,584	35,98,474	18,02,450
IX.—A—Scheduled Taxes	22B	101	...	...	...	...	2,65,524
X.—Tributes from Indian States	23	104	18,68,327	...	...	44,96,519	13,72,298
TOTAL			3,93,94,894	19,96,800	59,[illegible]3,577	20,57,88,636	38,87,48,640
B.—Railways							
XI.—State Railways—							
Gross receipts	27	122	93,14,77,517				
Deduct—Working Expenses	27	122	*65,96,16,125*	...	...	...	...
„ —Surplus Profits paid to Companies	24	109	*69,40,501*	...	...	...	...
Net Receipts			26,49,20,891	...	...	...	...
XII.—Subsidised Companies	29	127	7,82,523	...	...	...	...
TOTAL			26,57,08,414	...	...	...	...
C.—Irrigation, etc.—							
XIII.—Works for which Capital Accounts are kept—							
Gross Receipts :—							
Direct Receipts	35	169	...	97,219	19,06,545	5,89,309	28,31,560
Portion of Land Revenue due to Irrigation	33	158	...	...	1,12,162	1,20,63,596	62,96,[illegible]20
			...	97,219	20,18,707	1,26,02,905	91,28,880
Deduct.—Working Expenses	36	177	...	*45,321*	*9,74,653*	*82,69,292*	*38,98,249*
Net Receipts			...	51,898	10,44,054	93,33,613	52,30,131
XIV.—Works for which no Capital Accounts are kept	37A	187	5,605	204	...	1,36,477	,96,345
TOTAL			5,605	52,102	10,44,054	94,70,090	53,26,976
D.—Posts and Telegraphs.—							
XV.—Gross Receipts	39	194	9,89,26,881	...	...	...	...
Deduct—Working Expenses	39	194	*8,85,89,711*	...	...	...	...
Net Receipts			1,03,37,170	...	...	...	...
E.—Interest Receipts—							
XVI.—Interest	42	215	54,31,710	1,12,945	46,698	17,44,217	93,55,104
F.—Civil Administration—							
XVII.—Administration of Justice	48	246	73,660	30,256	2,52,244	15,84,212	13,86,566
XVIII.—Jails and Convict Settlements	49	254	7,06,930	2,699	65,161	7,77,542	4,84,070
XIX.—Police	50	258	—11,48,747	22,190	81,069	13,45,310	7,68,952
XX.—Ports and Pilotage	51	264	..	...	...	112	2,38,400
XXI.—Education	55	277	65,684	26,260	32,834	7,02,450	9,57,933
XXII.—Medical	56	283	56,148	7,618	—6	3,39,528	6,51,594
XXIII.—Public Health	57	288	1,32,471	...	...	2,62,537	4,75,891
XXIV.—Agriculture	58	292	5,47,125	8,333	9,489	3,49,571	3,53,038
XXV.—Industries	59	298	...	...	2,020	14,40,245	43,499
XXVI.—Miscellaneous	61	305	10,97,000	156	633	3,78,036	1,57,900
TOTAL			15,35,271	97,507	4,43,[illegible]44	71,79,548	55,12,888
G.—Currency and Mint—							
XXVII.—Currency	62	313	3,10,63,768	1,708	14,847	12,172	47,526
XXVIII.—Mint	63	317	3,49,873	...	.	...	28,44,190
TOTAL			3,14,13,636	1,708	14,847	12,172	28,91,716
H.—Civil Works—							
XXX.—Civil Works	65	324	2,75,104	46,217	2,21,762	7,85,068	16,97,857
J.—Miscellaneous—							
XXXII.—Transfer from Famine Insurance Funds	70A	352	...	...	...	...	...
XXXIII.—Receipts in aid of Superannuation	72	361	9,55,657	16,081	69,337	5,84,928	16,75,254
XXXIV.—Stationery and Printing	73	367	13,94,466	89	24,870	2,30,745	2,87,429
XXXV.—Miscellaneous	74	383	—6,23,856	31,778	2,60,773	5,98,145	8,91,378
TOTAL			17,25,767	47,941	3,54,480	13,58,818	28,54,061
K.—Military Receipts—							
XXXVI.—Army— Effective	75A	395	3,36,22,667	...	...	...	...
Non-Effective			10,85,290	...	...	...	...
XXXVII.—Marine	76A	442	32,72,538	...	...	...	...
XXXVIII.—Military Works	77	445	57,33,434	...	...	...	...
TOTAL			4,37,13,929	...		...	...
TOTAL REVENUE			39,95,87,500	28,55,320	31,02,357	22,63,33,544	41,58,86,692

(a) Throughout the accounts, this heading includes the Receipts and Charges connected with the Army Services, the Northern India Salt Depart- Departments under the direct administration of the Governor-General in Council, the Revenue and Charges of the Administrations of

received on each Account in the several PROVINCES of *British India* and in *England*
31st March 1923.

Bengal.	United Provinces.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam	TOTAL, INDIA.	ENGLAND. (Sterling converted into Rs. at £1=Rs 10.)	Exchange	GRAND TOTAL.
R	R	R	R	R	R	R	R	R	Rs	R
15,87,94,889	6,8[illegible],279	3,04,065	5,56,06,064	10,744	8,42,488	4,05,931	41,84,65,362	...	...	41,84,65,362
3,25,25,767	98,32,271	75,54,302	1,55,08,033	58,82,828	59,92,853	9,16,178	18,13,94,485	...		18,13,94,485
1,84,10 892	...	...	30,43,013	488	...	...	6,82,46,112	...		6,82,46,112
3,03,15,747	7,29,646	11,10,818	7,35,000	8,71,000	7,29,896	9,20,866	3,78,92,068	..	..	3 78,92,068
3,12,62,431	6,79,52,521	3,23,14,317	4,96,17,492	1,65,39,986	2,55,44,664	92,01,794	35,35,16,327	...		35,35,16,327
2,01,09,747	1,41,19 782	1,02,83,275	1,11,62,225	1,53,97,016	1,25,74,984	54,12,982	18,55,21,656	..	...	18,55,21,656
3,02,23,619	1,60,70,034	88,65,154	50,56,108	55,12,274	58,25,252	18 07,978	11,95,16,740	..	...	11,95,16,740
23,11,227	83,72,808	84,44,443	1,89,48,952	8,81,904	47,06,979	17,13,853	5,52,14,073	...	..	5,52,14,073
24,66,964	12,59,751	6,80,918	5,04,823	12 65,798	6,82,849	1,33,406	1,20,44,870	...	..	1,20,44,870
25 11,055	...	...	...	...	...	...	27,77,179	...	...	27,77,179
67 701	2,19,000	2,76,689	2,850	86,539	3,55,200	5,100	87,50,223		...	87,50,223
32,40,00 589	11,91,91,087	6,48,38 982	16,01,79,560	5,04,48,077	5,72,55,165	2,05,15,088	1,43,83 39,095			1,43,83,39,095
...	...	...	55,486	...	...	1,77,785	93,17,10,788	4,83,362	2,53,339	93,24,47,489
...	...	...	*25,790*	..	...	*1,91,712*	*65,98 33 627*	..	...	*65,98,33,627*
...	...	...	...	...	...	...	*69,40,501*	...	...	*69,40 501*
...	...	...	29,696	...	...	−13,927	26,49,3[illegible],660	4,83,362	2,53,339	26,56,73,361
...	82 541	...	...	...	...		8,65,[illegible]64	11,95,423	6,62,938	27,23 425
...	82,541	...	29 696	...	.	−13,927	26,58,01,724	16,78,785	9,16,277	26,83,16,786
10,48,382	1,15,93,282	3,60,94,179	14,79,119	30,97,820	10,97,287	...	5,97,84,702	...	...	5,97,84,702
...	24,25,036	1,49,78,571	2,94,804	1,322	7,222	..	3,61,79,533		...	3,61,79,533
10,48,382	1,40,18,318	5,10,72,7[illegible]0	17,73,923	30,99,142	11,04,509	..	9,59,64,235	..	...	9,59,64,235
13 20,344	*54,73,467*	*1 56,53,621*	*−2,41,655*	*15,08 797*	*10,40,822*	...	*3 28 92,910*	*5,512*	*2,783*	*3,29,01 205*
−2,71,962	85,44,851	3,54,19,129	20,65,579	15,90,345	63,687	...	6,30,71,325	−5,512	−2,783	6,30,63,030
3,00,948	6,[illegible]87	9,59,3[illegible]2	21,42,807	84 696	1,22,139	...	38,65,910	...	...	38,65,910
28,986	85 61,73[illegible]	3,63,78,431	42 08,836	16,75,041	1,85,826	..	6,69.37,235	−5.512	−2 783	6,69,28,940
...	...	...	...	...	...	...	9,89,2[illegible]81	15 72,538	8,15,058	10,13,14,477
...	...	...	...	...	...	...	*[illegible]85,89,711*	*3,23,517*	*1,71,801*	*8,90,85,029*
	...	...	...	...	...		1,03,37,170	12,49 021	6,43,257	1,22,[illegible],448
14,79,490	22,42,763	6,64,846	6.39.859	3,30.084	8,19,478	98,002	2,29,65,191	17,40,666	8,96,003	2,56,01,860
15.18,903	10,40,952	9,92,444	8,70,693	4.12,659	4,67,922	1,66,141	87,95,552	...	...	87,95,552
11,53,066	4,21,[illegible]84	3,91,353	4,35,070	6.42,731	2,10 677	1,16,305	54,06,948	...	..	54,06,948
5,57,205	4,90,770	5,89,194	6,10,501	3,83,029	3,82,287	3,11,378	42,98,198	...	...	42,98,198
13,50,539	...	...	6,67,317	880	..	.	22,52,248	...	...	22,52,248
9,[illegible]9,[illegible]88	8,57,288	9,16,760	3,[illegible]4,610	4,30,146	2,78,518	2,03,987	58,00,503	...	...	58,00,503
5,8[illegible] 729	1,04,[illegible]95	1,43,964	1,51,277	93 724	76,584	20,770	22,35,420	686	384	22,36,490
1[illegible],9[illegible]5	1,10,803	1,47,325	27,[illegible]86	16,65[illegible]	51,270	66,124	13,06,704	...	...	13,0[illegible],704
2,50,054	4,76,967	5,21,616	41,187	86,091	2,74 298	17,927	29,3[illegible],235	...	...	29,36,235
6,90,[illegible]17	25,[illegible]29	17,222	1,760	14,846	33,451	21,021	22,90,715	...	...	22,90,715
1,[illegible]0 141	60 296	37 258	10,210	2,328	34,557	26,757	19,06,272		...	19,06,273
71,95,44[illegible]	85,88,6[illegible]	87,57,13[illegible]	81,30,267	20,33,685	17,54,554	9,49,420	3,72,27,795	686	384	3,72,28,865
11,786	11,249	8,00[illegible]	29,413	3,193	3,501	1,723	3,12,08,339	14,70,102	8,30,279	3,35,08,720
...	...	...	...	...	...	...	26,94,063	228	120	26,94,411
11,786	11,249	8,00[illegible]	29,413	3,193	3,501	1,723	3,39,02,402	14,70,330	8,30,399	3,62 03,131
9,16,792	6,1[illegible],102	8,18,624	7 84,872	6,17,589	4,85,129	4,63,124	77,23,740	...	...	77,23,740
...	...	...	...	...	..	...	...	..	...	...
7,95,866	11,49,012	8,13,684	1,68,385	3,90,210	5,75.024	1,05,051	72,48,189	3,64,898	1,92,002	78,05,089
5,16,828	3,72,104	2,36,251	92,817	60,075	72,810	13,221	32,90,698	11,204	6,353	33,08,255
20,89,353	8,28,694	23,26,587	16,64,653	5,88,486	5,90,886	34,065	92,81,382	7,03,508	3,85,480	1,03,70,320
34,01,547	23,49,800	3[illegible],76,[illegible]72	19,25,355	10,38,771	12,38,720	1,52,337	1 98,20,269	10,79,610	5,83,785	2,14,83,664
...	...	...	...	...	...	...	3,36,22,667	74,81 527	38,67,726	4,49,71,920
...	...	...	...	...	...	...	10,85,290	15,26,970	7,89,718	34,00,978
...	...	...	...	...	...	...	32,72 538	...	...	32,72,538
...	...	...	...	...	...	...	57,33,434	...	...	57,33,434
...	...	..	...	...	...	...	4,37,13,929	90,07,497	46,57,439	5,73,78,865
33,70,34,566	13,66,39,964	10,98,37,699	17,09,77,408	5,61,46,440	6,17,42,373	2,21,68,767	1,94,67,68,550	1,62,21,083	85,24,761	1,97,15,14,394

ment, the India Stores Department, the Postal and Telegraph Department, the Calcutta Mint, the transactions relating to Railways, Survey and other Coorg, Ajmer, Delhi, etc., and expenses of the British Representatives at the Courts of the principal Ruling Princes and Chiefs in India.

No. 3.—ACCOUNT *of the* EXPENDITURE chargeable on the REVENUES of INDIA (both Central and and in *England* for the year

HEADS OF EXPENDITURE	Details of Subsidiary Accounts: No. of account.	Details of Subsidiary Accounts: Page	India, General	Baluchistan.	North West-Frontier Province	Madras.	Bombay.	Bengal.
			R	R	R	R	R	R
A.—Direct Demands on the Revenue—								
1.—Customs	14A	70	...	...	30	12,05,054	25,79,097	20,75,607
2.—Taxes on Income	15A	74	6,96,346	6,202	53,004	4,77,082	8,46,598	5 21,739
3. Salt	16B	77	83,31,823	.	.	26,12,595	36,81,283	3,24,585
4.—Opium	17B	80	11,216	174	..	...	38,958	37,197
5.—Land Revenue	18A	85	5,56,720	3,15,507	4,28,823	1,33,16,255	1,66,80,598	28,83,004
6.—Excise	19A	88	1,97,978	17,677	36,978	29,02,066	32,51,062	15,37,410
7.—Stamps	20A	91	−11,16,127	2.494	36,169	6,01,464	3,59,266	8,56,825.
8.—Forest	21A	95	24,00,250	36,468	6,12,382	47,68,990	39,46,514	12,31,250
9.—Registration	22A	99	18,748	2,331	19,064	21,92,478	7,40,684	17,87,260
9.-A —Scheduled Taxes	22C	101		...	..	...	185	19,900
TOTAL			1,08,26,954	3,81,353	11,81,450	2,80,75,984	3,20,74,140	1,12,49,777
B.—Railway Revenue Account—								
10.—State Railways								
Interest on Debt	28	124	9,83,68,192	...	.	...	...	...
Interest on Capital contributed by Companies	28	124	3,85,034	...	...	..	...	...
Annuities in purchase of Railways	28	124		.	...	. .	...	...
Sinking Funds	28	124	..	...	..	..	...	..
11.—Subsidised Companies	30	129	9,43,460	. .	...	...	...	...
12.—*Miscellaneous Railway Expenditure*	31	132	−2,60,196	.	...	...	...	...
TOTAL			9,94,39,490	...		...	..	...
BB.—Railway Capital Account charged to Revenue—								
13.—Construction of Railways (charged to Provincial Revenues)	25	112	...	...	..	..	...	...
C.—Irrigation, etc., Revenue Account—								
14.—Works for which Capital Accounts are kept—Interest on Debt	33	158		1,52,813	9,51,134	38,33,260	42,72,914	15,48,137
15. Other Revenue Expenditure financed from Ordinary Revenues	38	189	1,549	26,369	53,185	34,98,018	29,77,807	13,86,957
15 (1)—Other Revenue Expenditure financed from Famine Insurance Grants	38	189	...	...	...	7,966	...	...
TOTAL			1,549	1,79,18[illegible]	10,04,319	73,39,24[illegible]	72,50,721	29,35,094
CC.—Irrigation, etc., Capital Account (charged to Revenue)—								
16.—Construction of Irrigation, etc., Works—								
A.—Financed from Famine Insurance Grants	34	167	...		.	5,714	..	...
B.—Financed from Ordinary Revenues	34	167	...	28,175	.	16,879	..	−21,37,095
TOTAL			..	28,175	...	22,593	...	−21,37,095
D.—Posts and Telegraphs Revenue Account—								
17.—Posts and Telegraphs—Interest on Debt	39	194	59,16,002	...	...	..	...	...
***DD.—Posts and Telegraphs Capital* Account (charged to Revenue)—**								
18.—Capital outlay on Posts and Telegraphs	40C	203	−42,61,148	.	...	...	...	...
Carried over			11,19,22,847	5,88,710	21,85,769	3,54,37,821	3,93,24,861	1,20,47,776

PROVINCIAL) showing the AMOUNTS paid on each ACCOUNT in the several PROVINCES of *British India* ended 31st March 1923.

	United Provinces.	Punjab.	Burma	Bihar and Orissa.	Central Provinces and Berar.	Assam	TOTAL INDIA.	ENGLAND. (Sterling converted into Rs. at £1 = Rs. 10.)	Exchange	GRAND TOTAL.
	R	R	R	R	R	R	R	R	R	R
	...	38,543	10,13,022	18,335	770	..	69,30,458	86,613	44,929	70,62,000
	5,61,572	4,77,579	2,19,494	2,20,719	3,00,988	13,510	43,94 778	40,095	21,263	44,56,136
	...	...	71,418	76,000	...	...	1,50,47,654	57,471	31,022	1,51,36,147
	1,85,14,358	...	...	...	...	...	1,86,01,903	38,462	20,278	1,86,60,643
	77,85,711	45,50,572	50,60,262	15,75,628	44,71,238	14,72,226	5,90,99,539	1,25,318	65,575	5,92,90,432
	6,51,384	3,70,705	19,78,950	8,93,058	7,19,744	2,27,072	1,27,84,084	62,559	33,278	1,28,79,921
	3,25,855	2,47,285	1,44,749	2,60,900	1,64,833	71,255	16,24,448	18,24,757	9,25,034	43,74,239
	61,22,015	48,92,916	99,78,372	7,06,271	30,12,014	11,12,596	3,88,75,038	10,34,682	5,36,851	4,04,46,571
	4,62,840	1,20,726	1,41,793	5,36,775	2,64,501	1,16,766	63,74,416	...	...	63,74,416
	...	...	...	...	...	..	20,085	..	...	20,085
	3,44,28,715	1,06,98,320	1,86,08,030	42,87,681	89,36,538	30,13,425	16,37,52,403	32,69,957	16,78,230	16,87,00,590
	9,477	...	4,62,903	...	..	45,994	9,88,86,626	4,24,28,620	2,26,50,537	16,39,65,783
	...	.	..	...	...	...	3 88,034	2,18,52,849	1,13,14,729	3,36,55,612
	...	...	...	...	...	..	.	(a)3,35,77,160	1,77,62,227	5,13,39,387
	...	...	...	...	...	..	.	30,73,515	16,40 322	47,13,837
	7,081	...	...	...	..	24,879	9,75,120	..	..	9,75,420
	9,090	...	45,407	..	...	4,944	2,00 755	15,38,468	8,21,335	21,59,048
	25,648	...	5,08,370	...	...	75,817	10,0[illegible],49,32[illegible]	10,24,70,607	5,41,89,150	25,67,09,082
	...	..	59,58,944	...	..	—39,121	59,14,823	21,688	11,508	59,48,019
	49,51,971	77,35,654	12,24,625	20,37,145	17,72,572	..	2,84,80,225	...	...	2,84,80,225
	1,18,895	9,75,120	46,02,407	2,73,105	1,05,178	53,293	1,40,71,983	8,45,248	4,55,712	1,53,72,943
	...	...	...	...	2,35,526	..	2,43,492	..	...	2,43,492
	50,70,866	87,10,774	58,27,032	23,10,250	21,13,276	53,293	4,27,95,600	8,45,248	4 55,712	4,40,96,560
	3,27,247	...	...	14,046	11,58,814	...	15,05,821	...	...	15,05,821
	1,952	...	9,30,839	32,986	..	...	—11,26,264	...	...	—11,26,264
	3,29,199	...	9,30,839	47,032	11,58,814	..	3 79,557	...	...	3,79,557
	...	...	...	...	..	...	59,16,002	...	...	59,16,002
	...	...	...	...	...	...	—42,61,148	39,41,266	21,02,416	17,82,534
	3,98,49,428	1,94,09,100	3,18,23,245	66,44,933	1,22,08,628	31,03,414	31 45,46,562	11,05,48,766	5,84,37,016	48,35,32,344

(a) According to actuarial calculation, the amounts of Capital redeemed in the year 1922-23 in respect of the whole amounts of Annuities which have not been exchanged for India Stock are as follows—*vide* Account No. 25-B., page 116 :—

	£
East Indian Railway Annuity	304,724
Eastern Bengal Railway Annuity	30,083
Sind Punjab and Delhi Railway Annuity	92,278
Great Indian Peninsula Railway Annuity	601,275
Madras Railway Annuity	148,196
	1,176,556

No. 3.—ACCOUNT of the EXPENDITURE chargeable on the REVENUES OF INDIA (both Central and and in *England* for the

HEADS OF EXPENDITURE.	Detail of Subsidiary Accounts. No. of account.	Detail of Subsidiary Accounts. Page.	India General.	Baluchistan.	North West-Frontier Province.	Madras.	Bombay.	Bengal.
			R	R	R	R	R	R
Brought forward			11,19,22.847	5,88,710	21,85,769	3,54,37,821	3,93,24,861	1,20,47,776
E.—Debt Services—								
19.—Interest on Ordinary Debt	43A	222	8,93,75,855	2,96,250	1,34,180	1,06,60,992	6,46,23,881	13,36,207
Deduct.—Amount chargeable to Railways	43A	222	*9,83,68,192*	...	...	...	...	...
„ *Amount chargeable to Irrigation*	43A	222	...	*1,52,813*	*9,51,134*	*38,33,260*	*42,72,914*	*15,48,137*
„ *Amount chargeable to Posts and Telegraphs*	43A	222	*59,16,002*	...	...	...	...	...
„ *Amount chargeable to Forests*	43A	222	...	...	...	...	*10,608*	...
Remainder chargeable to Ordinary Debt	43A	222	-1,49,08,339	1,43 437	—8,16,954	68.27,732	6,03,40,359	—2,11,930
20.—Interest on other Obligations	44	229	2,50,45,181	10,500	...	5,29,704	9,57,030	5,93,499
21.—Sinking Funds	45	230	1,54,00,000	...	...	...	9,38,933	...
TOTAL			2,55,3[illegible],842	1,53,[illegible]37	—8,16,954	73,57,436	6,22,36,322	3,86,569
F.—Civil Administration—								
22.—General Administration	46	239	1,03,66,597	1,29,781	17,95,687	1,27,76,208	1,12,99,689	1,16,47,850
23.—Audit	47	244	21,32,841	...	...	6,09,211	9,05,059	7,06,316
24.—Administration of Justice	48A	249	4,88,887	37,704	4,72,751	94,52,056	64,88,485	1,10,88,916
25.—Jails and Convict Settlements	49A	255	33,76,637	1,00,203	5,68,449	39,28,010	26,35,499	35,90,105
26.—Police	50A	261	24,46,172	11,12,248	51,48,485	2,02,17,161	1,71,70,676	1,84,48,668
27.—Ports and Pilotage	51B	265	...	...	...	49,374	2,72,722	17,19,309
28.—Ecclesiastical	52	268	2,36,447	32,278	72,145	4,31,944	4,49,246	2,38,767
29.—Political	53	270	76,20,621	40,26,553	78,52,254	1,44,798	10,91,996	22,915
30.—Scientific Departments	54	273	81,13,619	11,272	3,610	1,29,690	78,607	22,476
31.—Education	55A	281	13,88,842	2,39,318	10,94,246	1,52,93,605	1,71,20,409	1,21,14,734
32.—Medical	56A	285	18,23,085	3,29,852	3,90,748	53,84,157	43,91,064	52,73,552
33.—Public Health	57A	289	13,68,476	— 3,130	78,006	11,06,546	17,26,115	24,80,691
34.—Agriculture	58A	295	17,64,655	70,174	1,11,539	26,83,231	23,19,134	20,75,873
35.—Industries	59A	301	11,033	...	...	16,36,421	2,59,954	11,87,340
36.—Aviation	60	303	37,673	...	...	4,362	...	2,282
37.—Miscellaneous Departments	61A	307	14,22,779	13,767	15,258	10,75,648	5,39,401	3,49,348
TOTAL			4,28,93,364	61,00,020	1,75,93,178	7,49,22,422	6,67,49,066	7,08,79,137
G.—Currency and Mint—								
38.—Currency	62A	315	9,78,551	1,756	3,026	2,61,602	5,99,747	31,186
39.—Mint	63	317	6,45,448	...	...	...	8,66,731	...
TOTAL			16,23,999	1,756	3,026	2,61,602	14,66,478	31,186
H.—Civil Works—								
41.—Civil Works	66	327	40,03,214	9,24,940	24,39,173	1,05,56,971	1,10,60,234	1,11,52,713
J.—Miscellaneous—								
43.—Famine Relief and Insurance—								
A.—Famine Relief	70	351	...	73,979	...	85,034	2,67,570	28,725
B.—Transfers to Famine Insurance Funds	70A	352	...	...	...	5,62,286	60,81,369	1,71,275
44.—Territorial and Political Pensions	71	357	1,54,943	36,196	54,409	2,80,585	4,59,793	5,60,676
45.—Superannuation Allowances and Pensions	72B	363	17,43,723	71,565	3,20,299	50,41,782	53,12,208	44,79,534
46.—Stationery and Printing	73A	369	29,51,536	2,066	1,29,32[illegible]	18,14,967	17,61,846	20,81,797
47.—Miscellaneous	74B	387	14,97,227	3,25,771	79,180	9,86,336	23,41,354	3,40,451
TOTAL			63,47,429	5,09,577	5,83,215	87,70,990	1,62,24,131	76,62,458
K.—Military Services—								
48.—Army—								
Effective	75B	396	44,23,06,927	...	...	...	...	...
Non-Effective	75B	396	4,15,19,947	...	...	...	...	...
49.—Marine	76B	443	99,77,625	...	...	...	...	...
50.—Military Works	77A	446	4,67,09,652	...	...	...	...	...
TOTAL			54,15,14,151	...	...	...	...	...
Total Expenditure charged against Revenue			73,38,44,846	82,78,940	2,19,87,407	13,73,07,242	19,70,61,092	10,21,59,839

Provincial) showing the AMOUNTS paid on each ACCOUNT in the several PROVINCES of *British India* year ended 31st March 1923.

United Provinces.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL INDIA.	ENGLAND. Sterling converted into Rs. at £1 = Rs. 10.	Exchange.	GRAND TOTAL.
R	R	R	R	R	R	R	R	R	R
3,98,49,428	1,94,09,100	3,18,23,245	66,41,963	1,22,08,628	31,03,414	31,45,46,562	11,05,48,766	5,84,37,016	48,35,32,344
98,01,378	43,80,772	-32,53,529	7,82,633	12,02,374	84,643	18,59,35,694	8,66,04,563	4,55,73,315	31,81,13,572
9,477	...	*4,62,963*	...	...	*45,994*	*9,88,86,626*	*4,24,28,620*	*2,26,50,537*	*16,39,65,783*
49,51,971	*77,35,654*	*12,24,625*	*20,37,145*	*17,72,572*	...	*2,84,80,225*	...	...	*2,84,80,225*
...	...	..	...	...	...	*59,16,002*	...	...	*59,16,002*
18,766	...	...	...	*3,092*	*4,411*	*36,877*	...	...	*36,877*
48,24,164	—33,54,882	15,65,941	—12,54,512	—5,73,290	34,238	5,26,15,964	4,41,75,943	2,29,22,778	11,97,14,685
21,04,637	3,74,110	3,00,114	3,21,744	2,54,979	1,22,539	3,06,19,037	51,360	25,231	3,05,95,628
3,00,000	...	...	...	...	...	1,66,38,933	50,00,000	24,56,311	2,40,95,244
72,28,801	—29,80,772	18,66,055	—9,32,768	—3,18,311	1,56,777	9,98,73,934	4,92,27,803	2,54,04,320	17,45,05,557
1,35,20,050	96,56,871	89,53,469	68,91,438	47,66,324	25,46,745	9,46,50,709	74,43,982	38,57,570	10,59,52,261
5,79,024	5,28,673	7,04,693	3,63,117	2,74,370	2,24,712	70,28,026	3,18,345	1,66,779	75,13,150
65,80,300	43,14,855	47,70,074	33,86,341	30,86,337	8,97,429	5,10,64,132	10,21,773	5,37,698	5,26,23,603
28,66,014	38,51,410	25,58,760	16,89,791	9,29,681	4,98,052	2,74,93,611	2,27,647	1,18,528	2,78,39,786
1,72,08,101	1,29,59,041	1,40,50,247	79,55,127	56,30,751	30,51,682	12,41,98,366	11,96,424	6,29,586	12,63,24,366
...	...	34,58,362	16,290	...	68,638	55,84,695	2,91,946	1,51,308	60,27,949
3,50,655	3,42,400	1,82,987	57,618	1,54,156	16,801	25,65,461	2,66,376	1,40,438	29,72,275
1,99,448	6,88,191	59,74,261	83,301	39,691	17,56,938	2,94,71,976	5,86,237	3,10,466	3,03,68,679
29,097	85,312	1,54,814	34,840	10,890	44,314	87,18,541	6,30,618	3,33,451	96,82,610
1,40,17,331	98,70,743	66,47,800	53,16,008	52,99,947	22,92,753	9,06,95,736	7,41,441	3,90,525	9,18,27,702
24,79,072	30,00,659	31,23,622	15,00,257	14,14,738	9,39,015	3,00,49,215	12,17,507	6,39,183	3,19,05,905
14,27,960	9,58,053	6,94,023	5,25,860	3,57,676	5,33,046	1,12,48,322	1,55,406	82,079	1,14,85,807
25,82,963	28,65,146	15,68,486	9,07,210	13,31,764	4,08,883	1,86,29,058	3,83,115	2,01,881	1,92,24,054
8,58,041	8,40,222	1,14,477	4,72,394	6,29,205	89,417	60,98,907	2,40,337	1,22,387	64,61,631
...	.	19,019	...	...	...	63,336	1,164	599	65,039
2,31,647	1,30,761	6,99,931	1,33,137	1,10,922	74,864	47,97,463	3,97,953	2,04,052	53,99,468
6,38,79,703	4,91,91,728	5,36,55,027	2,93,32,755	2,40,27,855	1,34,43,289	51,26,67,544	1,51,20,211	78,86,530	53,56,74,285
2,88,865	2,52,102	2,35,629	50,366	30,034	23,304	27,56,168	39,18,338	20,59,700	87,14,206
...	..	...	...	...	...	15,12,179	54,206	29,140	15,95,525
2,88,865	2,52,102	2,35,629	50,366	30,034	23,304	42,68,347	39,72,544	20,68,840	1,03,09,731
85,89,509	1,17,34,554	1,98,20,1 6	59,45,190	70,74,348	43,5 ,214	9,76,54,256	19,56,019	10,18,456	10,06,28,731
38,908	6,692	37,225	...	37,517	4,036	5,79,686	7,057	4,013	5,90,756
36,00,517	3,74,308	29,775	11,47,954	32,94,143	10,000	1,52,71,618	...	...	1,52,71,618
7,13,636	56,829	1,93,181	149,486	1,70,070	8,024	27,37,834	1,15,633	60,260	29,13,727
52,30,019	38,37,475	21,31,245	20,41,627	17,91,180	6,41,056	3,26,41,713	2,25,47,210	1,18,54,003	6,70,42,926
12,91,467	10,37,218	10,54,650	8,92,959	6,37,122	4,92,395	1,11,46,749	24,70,525	12,83,693	1,79,00,967
9,17,978	44,66,505	16,98,835	1,64,050	26,86,111	4,93,648	1,59,97,447	14,49,280	7,57,796	1,82,14,473
1,17,92,625	97,79,028	51,44,311	42,90,075	86,16,14[illegible]	16,49,159	8,13,78,047	2,65,89,655	1,39,69,765	12,19,34,467
...	...	...	...	...	...	44,33,06,927	7,27,96,971	3,74,68,758	55,35,72,656
...	...	...	...	...	...	4,15,19,947	3,42,12,042	1,77,55,505	9,34,87,494
...	...	...	...	...	...	99,77,625	26,49,400	13,71,593	1,39,98,618
...	...	...	...	...	...	4,67,09,652	15,28,886	7,61,649	4,90,00,187
...	...	...		...	...	54,15,14,151	11,11,87,299	5,73,57,605	71,00,58,955
13,16,28,831	8,73,85,740	11,25,44,463	4,53,36,581	5,16,38,703	2,27,26,157	1,65,18,99,341	31,86,01,797	16,61,42,432	2,13,66,44,070

No. 4-A.—STATEMENT showing the DISTRIBUTION of REVENUE in *England* for the year
SIONER for *India* and (2) amongst the CENTRAL

HEADS OF REVENUE.	TOTAL.	TOTAL DISTRIBUTED BETWEEN		DISTRIBUTION OF	
		Secretary of State.	High Commissioner.	Central Government.	Government of Madras.
B.—Railways—	£	£	£	£	£
XI.—State Railways—Gross Receipts	48,336	48,336	...	48,336	...
XII.—Subsidised Companies	119,542	119,542	...	119,542	...
TOTAL	167,878	167,878	...	167,878	...
C.—Irrigation, etc.— XIII.—Gross Receipts	...	...	...	...	...
Deduct—Working Expenses	*551*	...	*551*	...	...
Net Receipts	—551	...	—551	...	...
D.—Posts and Telegraphs— XV.—Gross Receipts	157,254	157,254	...	157,254	...
Deduct—Working Expenses	*32,352*	*417*	*31,935*	*32,352*	...
Net Receipts	124,902	156,837	—31,935	124,902	...
E.—Interest Receipts— XVI.—Interest	174,067	173,906	161	174,067	...
F.—Civil Administration— XXII.—Medical	69	69	...	69	...
G.—Currency and Mint— XXVII.—Currency	147,010	147,010	...	147,010	...
XXVIII—Mint	23	23	...	23	...
TOTAL	147,033	147,033	...	147,033	...
J.—Miscellaneous— XXXIII.—Receipts in aid of Superannuation	36,490	15,931	20,559	36,490	...
XXXIV.—Stationery and Printing	1,120	...	1,120	1,120	...
XXXV.—Miscellaneous	70,351	35,244	35,107	70,351	...
TOTAL	107,961	51,175	56,786	107,961	...
K.—Military Receipts— XXXVI.—Army—Effective	748,152	743,423	4,729	748,152	...
Non-effective	152,597	146,936	5,661	152,597	...
TOTAL	900,749	890,359	10,390	900,749	...
TOTAL REVENUE	1,622,108	1,587,257	34,851	1,622,659	...
Distribution of total between **Secretary of State**	1,587,257	1,587,257	...	1,587,257	...
High Commissioner	34,851	...	34,851	35,402	...

ended the 31st March 1923 (1) between the SECRETARY of STATE and the HIGH COMMIS- and PROVINCIAL GOVERNMENTS in *India*.

TOTAL AMONGST

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.
£	£	£	£	£	£	£	£
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
128	*162*	*145*	*65*	...	...	*51*	...
−128	−162	−145	−65	...	...	−51	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
−128	−162	−145	−65	...	...	−51	...
...	...	...	...	...	...	...	...
−128	−162	−145	−65	...	...	−51	...

No. 4-B.—STATEMENT showing the DISTRIBUTION of EXPENDITURE in *England* for the COMMISSIONER, for India and (2) amongst the CENTRAL

HEAD OF EXPENDITURE.	TOTAL.	DISTRIBUTION OF TOTAL BETWEEN		DISTRIBUTION	
		Secretary of State.	High Commissioner.	Central Government.	Government of Madras.
A.—Direct Demands on the Revenues—	£	£	£	£	£
1.—Customs	8,661	240	8,421	8,661	...
2.—Taxes on Income	4,010	6	4,004	4,010	...
3.—Salt	5,747	...	5,747	5,747	...
4.—Opium	3,846	..	3,846	3,846	...
5.—Land Revenue	12,531	1,466	11,065	2,687	1,857
6.—Excise	6,256	5	6,251	1,309	1,572
7.—Stamps	182,476	...	182,476	182,476	...
8.—Forests	103,468	6,656	96,812	51,830	3,909
TOTAL	326,995	8,373	318,622	260,566	7,338
B.—Railway Revenue Account—					
10.—State Railways:					
Interest on Debt	4,242,862	4,242,862	...	4,242,862	...
Interest on Capital contributed by Companies	2,185,285	2,185,285	...	2,185,285	...
Annuities in purchase of Railways	3,357,716	3,357,716	...	3,357,716	...
Sinking Funds	307,351	307,351	...	307,351	...
12.—Miscellaneous Railway Expenditure	152,847	61,062	92,[illegible]85	152,847	...
TOTAL	10,217,[illegible]61	10,154,276	92,[illegible]85	10,247,061	...
BB.—Railway Capital Account (charged to Revenue)					
13.—Construction of Railways—	2,169	...	2,169	...	...
C.—Irrigation—					
15.—Other Revenue expenditure financed from Ordinary Revenue	84,525	105	84,420	1,825	...
CC.—Irrigation Capital Account (charged to Revenue)—					
16.—Construction of Irrigation Works	...	...	...	...	...
DD.—Posts and Telegraphs Capital Account (charged to Revenue)—					
18.—Capital outlay on Posts and Telegraphs	394,126	500	393,626	394,126	...
E.—Debt Services—					
19.—Interest on Debt other than that charged to Railways	4,417,595	4,416,866	729	4,416,866	...
20.—Interest on other obligations	5,136	...	5,136	5,136	...
21.—Sinking Funds	500,000	500,000	...	500,000	...
TOTAL	4,922,731	4,916,866	5,865	4,922,002	...
F.—Civil Administration—					
22.—General Administration	744,398	287,352	457,046	510,768	32,284
23.—Audit	31,835	11,313	20,522	31,835	...
24.—Administration of Justice	102,177	1,855	100,322	7,309	9,204
25.—Jails and Convict Settlements	22,765	430	22,335	2,952	1,081
26.—Police	119,643	3,816	115,827	15,545	13,890
27.—Ports and Pilotage	29,194	1,333	27,861	15,543	...
28.—Ecclesiastical	26,637	677	25,960	26,617	...
29.—Political	58,614	5,464	53,150	58,624	...
30.—Scientific Departments	63,062	5,907	57,155	62,088	572
31.—Education	74,144	1,368	72,776	4,026	9,909
32.—Medical	121,751	7,371	114,380	44,313	16,562
33.—Public Health	15,541	2,015	13,526	4,764	1,888
34.—Agriculture	38,311	2,681	35,630	6,127	3,577
35.—Industries	24,033	173	23,860	1,578	9,497
36.—Aviation	111	...	111	111	...
37.—Miscellaneous Departments	39,795	6,010	33,785	35,131	404
TOTAL	1,512,021	337,765	1,174,256	827,026	98,958
Carried over	17,489,628	15,417,885	2,071,743	16,652,606	106,296

year ended the 31st March 1923 (1) between the SECRETARY of STATE and the HIGH and PROVINCIAL GOVERNMENTS in *India*.

OF TOTAL AMONGST

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.
£	£	£	£	£	£	£	£
...	...	...	...	...	...	...	...
...	...	..	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
4,546	1,357	224	—163	488	1,497	8	...
1,623	69	433	428	542	207	...	23
...	..	...	...	...	...	...	...
4,450	2,816	6,904	2,730	22,891	2,151	4,569	1,218
10,619	4,272	7,611	2,995	23,921	3,865	4,577	1,241
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	2,169
5,136	1,330	2,452	15,403	52,515	420	5,444	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
378	...	...	351	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
378	...	...	351	...	...	...	...
27,462	27,642	39,700	29,273	29,705	21,905	16,779	8,880
...	...	...	...	...	...	...	...
13,833	17,102	18,134	15,882	5,387	7,567	4,988	2,181
4,381	8,461	...	578	268	4,167	877	...
14,398	11,570	23,941	12,656	10,809	3,640	7,221	3,273
668	4,884	...	...	8,039	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	—1	...	...	...	408	...	...
10,992	13,263	7,411	7,640	6,653	5,820	7,063	1,367
10,102	17,144	5,855	4,371	13,751	4,412	2,253	2,988
2,095	2,289	1,500	1,590	275	...	77	1,063
4,422	4,021	6,249	10,707	1,746	530	297	635
2,112	4,377	1,062	1,316	1,593	2,518	...	...
...	...	...	...	...	...	...	...
1,765	734	742	481	538	...	...	...
92,230	114,486	104,594	84,494	79,324	50,967	39,555	20,387
103,363	120,038	114,657	103,243	155,760	55,242	49,576	23,797

No. 4-B.—STATEMENT showing the DISTRIBUTION of EXPENDITURE in *England* for the COMMISSIONER for India and (2) amongst the CENTRAL

HEAD OF EXPENDITURE.	TOTAL.	DISTRIBUTION OF TOTAL BETWEEN		DISTRIBUTION	
		Secretary of State.	High Commissioner.	Central Government.	Government of Madras.
	£	£	£	£	£
Brought forward	17,489,628	15,417,885	2,071,743	16,652,606	106,296
G.—Currency and Mint—					
38.—Currency	391,834	635	391,199	391,834	...
39.—Mint	5,421	211	5,210	5,421	...
TOTAL	397,255	846	396,409	397,255	...
H.—Civil Works—					
41.—Civil Works	195,601	1,525	194,076	11,992	35,610
J.—Miscellaneous—					
43.—Famine Relief	706	...	706	...	...
44.—Territorial and Political Pensions	11,563	11,563	...	11,563	...
45.—Superannuation Allowances and Pensions	2,254,721	506,940	1,747,781	2,114,754	18,426
46.—Stationery and Printing	247,052	10,127	236,925	142,450	42,444
47.—Miscellaneous	144,923	100,378	44,545	129,806	3,822
TOTAL	2,658,965	629,008	2,029,957	2,398,573	64,692
K.—Military Services—					
48.—Army—					
Effective	7,279,697	4,977,291	2,302,406	7,279,697	...
Non-Effective	3,421,204	3,401,446	19,758	3,421,204	...
49.—Marine	264,940	188,627	76,313	264,940	...
50.—Military Works	152,889	11,783	141,106	152,889	...
TOTAL	11,118,730	8,579,147	2,539,583	11,118,730	...
Total expenditure charged against Revenue	31,860,179	24,628,411	7,231,768	30,579,156	206,598
Expenditure not charged to Revenue:					
BB.—53—Construction of State Railways	9,868,150	7,525,527	2,342,623	9,868,150	...
CC.—55—Construction of Irrigation Works	407,657	...	407,657	94	...
HH.—Civil Works, etc.—					
57.—Initial Expenditure on the New Capital at Delhi	179,037	29,699	149,338	179,037	...
59.—Bombay Development Scheme	259,089	...	259,089	...	...
GRAND TOTAL	42,574,112	32,183,637	10,390,475	40,626,437	206,598
Distribution of the total between **Secretary of State**	32,183,637	32,183,637	...	32,165,634	1,077
Distribution of the total between **High Commissioner**	10,390,475	...	10,390,475	8,460,803	205,521

year ended the 31st March 1923. (1) between the SECRETARY of STATE and the HIGH and PROVINCIAL GOVERNMENTS in *India—contd.*

OF TOTAL AMONGST

Government of Bombay.	Government of Bengal.	Government of the United Provinces.	Government of the Punjab.	Government of Burma.	Government of Bihar and Orissa.	Government of the Central Provinces and Berar.	Government of Assam.
£ 108,363	£ 120,088	£ 114,657	£ 103,243	£ 155,760	£ 55,242	£ 49,576	£ 23,797
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
28,862	7,705	8,674	7,506	76,320	12,442	5,650	840
706	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
26,200	14,163	20,435	17,720	21,401	9,910	7,359	4,353
28,113	21,849	541	3,515	4,821	2,123	1,168	29
1,270	3,620	92	725	2,501	1,062	1,436	589
56,289	39,632	21,068	21,960	28,723	13,094	9,963	4,971
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
193,514	167,425	144,399	132,709	260,803	80,778	65,189	29,608
...	...	...	...	...	...	...	...
44,040	140,132	4,922	218,469	...	...	...	...
...	...	...	...	...	...	...	...
259,089	...	...	...	...	...	...	...
496,643	307,557	149,321	351,178	260,803	80,778	65,189	29,608
3,268	3,575	2,267	2,216	3,083	829	93	1,595
493,375	303,982	147,054	348,962	257,720	79,949	65,096	28,013

No. 5.—ACCOUNT of the REVENUE of the CENTRAL GOVERNMENT in the several

HEADS OF REVENUE.	No. of account.	Page.	India General.	Baluchistan.	North-West Frontier Province.	Madras.	Bombay.	Bengal.
			R	R	R	R	R	R
A.—Principal Heads of Revenue—								
I.—Customs	14	69	2,32,897	...	60	3,10,38,389	17,05,94,603	15,37,94,839
II.—Taxes on Income	15	73	1,00,24,120	84,532	9,98,036	1,32,22,921	7,85,53,144	3,25,25,767
III.—Salt	16	76	1,93,94,882	120	...	1,51,75,975	1,22,20,742	1,84,10,892
IV.—Opium	17	79	23,565	10,327	88,360	10,64,828	12,92,015	3,03,15,747
V.—Land Revenue	18	83	10,6[illegible],140	9,68,923	22,56,057	...		...
VI.—Excise	19	87	36,[illegible]9,381	7,24,111	8,25,039	...		...
VII.—Stamps	20	90	12,98,561	1,88,049	10,28,781	...		...
VIII.—Forest	21	93	17,85,973	14,939	7,27,660	...		...
IX.—Registration	22	98	79,048	5,799	64,584	...		...
X.—Tributes from Indian States	23	104	18,68,327	...	...	44,96,519	13,72,298	67,701
TOTAL			3,93,94,894	19,96,800	59,83,577	6,49,98,632	26,40,32,805	23,51,14,946
B.—Railways—								
XI.—State Railways—								
Gross Receipts	27	122	93,14,77,517	...	...	...	...	...
Deduct—Working Expenses	27	122	*65,96,16,125*	...	...	...	...	...
" Surplus Profits paid to Companies	24	109	*69,40,501*	...	...	...	...	...
Net receipts			26,49,20,891	...	...	...	...	...
XII.—Subsidised Companies	29	127	7,82,523	...	...	...	...	...
TOTAL			26,57,03,414	...	...	...	...	...
C.—Irrigation, etc.—								
XIII.—Works for which Capital accounts are kept—								
Gross Receipts :—								
Direct Receipts	35 A	176		97,219	19,06,545	...	...	...
Portion of Land Revenue due to Irrigation	33	140		...	1,12,162	...	...	...
				97,219	20,18,707	...	...	...
Deduct—Working expenses	36A	185		*45,321*	*9,74,653*	...	...	...
Net Receipts				51,898	10,44,054	...	...	..
XIV.—Works for which no Capital accounts are kept	37 A	187	5,605	204	...	...	...	...
TOTAL			5,605	52,102	10,44,054	...	...	..
Carried over			30,51,03,913	20,48,902	70,27,631	6,49,98,632	26,40,32,805	23,51,14,946

PROVINCES of ***British India*** and in ***England***, for the year ended 31st March 1923.

United Provinces.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL INDIA.	ENGLAND. (Sterling converted into Rs. at £1=Rs. 10)	Exchange.	TOTAL.
R	R	R	R	R	R	R	R	R	R
6,35,279	3,04,065	5,56,06,064	10,744	8,42,488	4,[illegible]5,931	41,34,65,362	...	...	41,34,65,362
97,98,675	69,85,182	1,55,08,033	55,95,629	58,44,063	8,01,048	17,99,41,150	...	...	17,99,41,150
...	...	30,43,013	488	...	...	6,82,46,112	...	...	6,82,46,112
7,29,646	11,10,818	7,35,000	8,71,000	7,29,896	9,20,866	3,78,92,068	...	...	3,78,92,068
...	...	...	...	...	...	42,93,120	...	...	42,93,120
...	...	...	...	...	...	51,68,531	...	...	51,68,531
...	...	...	...	...	...	25,10,391	...	...	25,10,391
...	...	...	...	...	...	25,28,572	...	...	25,28,572
...	...	...	...	...	...	1,49,431	...	...	1,49,431
2,19,000	2,76,689	2,850	86,539	3,55,200	5,100	87,50,223	...	...	87,50,223
1,13,82,600	86,76,754	7,48,94,960	65,64,400	77,71,647	21,32,945	72,29,44,960	...	...	72,29,44,960
...	...	...	...	...	...	93,14,77,517	4,83,362	2,53,339	93,22,14,218
...	...	...	...	...	...	*65,96,16,125*	...	...	*65,96,16,125*
...	...	...	...	...	...	*69,40,501*	...	...	*69,40,501*
...	...	...	...	...	...	26,49,20,891	4,83,362	2,53,339	26,56,57,592
...	...	...	...	...	...	7,82,523	11,95,423	6,62,938	26,40,884
...	...	...	...	...	...	26,57,03,414	16,78,785	9,16,277	26,82,98,476
18,222	...	...	...	...	...	20,21,986	...	...	20,21,986
85,713	...	...	...	...	...	1,97,875	...	...	1,97,875
1,03,935	...	...	...	...	...	22,19,861	...	...	22,19,861
1,14,944	...	...	...	...	...	*11,34,918*	...	...	*11,34,918*
−11,009	...	...	...	...	...	10,84,943	...	...	10,84,943
...	...	...	...	...	...	5,809	...	...	5,809
−11,009	...	...	...	...	...	10,90,752	...	...	10,90,752
1,13,71,591	86,76,754	7,48,94,960	65,64,400	77,71,647	21,32,945	98,97,39,126	16,78,785	9,16,277	99,23,34,188

No. 5.—ACCOUNT of the REVENUE OF the CENTRAL GOVERNMENT in several

HEADS OF REVENUE.	No. of account.	Page.	India General.	Baluchistan.	North-West Frontier Province.	Madras.	Bombay.	Bengal.
			R	R	R	R	R	R
Brought forward			30,51,03,913	20,48,902	70,27,631	6,49,98,632	26,40,32,805	23,51,14,946
D.—Posts and Telegraphs—								
XV.—Gross Receipts	39	194	9,89,26,881	...	...	...	...	...
Deduct—Working Expenses	39	194	*8,85,89,711*	...	...	...	...	...
Net Receipts			1,03,37,170	...	...	...	...	...
E.—Interest Receipts—								
XVI.—Interest	42	215	54,31,710	1,12,945	46,693	7,91,611	13,48,340	12,02,618
F.—Civil Administration—								
XVII.—Administration of Justice	48	246	73,660	30,256	2,5[illegible],244	...	...	...
XVIII.—Jails and Convict Settlements	49	254	7,06,930	2,699	65,161	...	...	...
XIX.—Police	50	258	—11,43,747	22,190	81,069	...	...	...
XX.—Ports and Pilotage	51	264	...	...	...	...	1,94,988	13,23,569
XXI.—Education	55	277	65,684	26,260	32,834	...	...	...
XXII.—Medical	56	283	56,148	7,613	—6	...	...	...
XXIII.—Public Health	57	288	1,32,471	...	...	...	...	...
XXIV.—Agriculture	58	292	5,47,125	8,333	9,489	3,664	...	...
XXV.—Industries	59	298	...	...	2,020	...	...	...
XXVI.—Miscellaneous Departments	61	305	10,97,000	156	633	35,699	37,442	87,846
TOTAL			15,35,271	97,507	4,43,444	39,363	2,32,430	14,[illegible],415
G.—Currency and Mint—								
XXVII.—Currency	62	313	3,10,63,763	1,708	14,347	12,172	47,526	11,736
XXVIII.—Mint	63	317	3,49,873	...	...	...	23,44,190	...
TOTAL			3,14,13,636	1,708	14,347	12,172	23,91,716	11,736
H.—Civil Works—								
XXX.—Civil works	65	324	2,75,104	46,217	2,21,762	28,879	61,535	1,43,078
J.—Miscellaneous—								
XXXIII.—Receipts in aid of Superannuation	72	361	9,55,657	16,081	69,337	1,46,387	1,98,507	2,28,279
XXXIV.—Stationery and Printing	73	367	13,94,466	82	24,370	184	...	63,177
XXXV.—Miscellaneous	74	383	—6,23,356	31,778	2,60,773	49,074	2,60,779	3,18,462
TOTAL			17,26,767	47,941	3,54,480	1,95,645	4,59,286	6,09,918
K.—Military Receipts—								
XXXVI.—Army—Effective	75-A	395	8,36,22,667	...	...	...	...	...
Non-Effective			10,35,290	...	...	...	...	...
XXXVII.—Marine	76-A	442	32,72,538	...	...	...	...	...
XXXVIII.—Military Works	77	445	57,33,434	...	...	...	...	...
TOTAL			4,37,13,929	...	...	...	...	...
L.—Provincial Contributions and miscellaneous adjustments between Central and Provincial Governments—								
XXXIX.—Contributions to the Central Government by Provincial Governments	78	452	...	...	...	3,48,00,000	56,00,000	...
XL.—Miscellaneous adjustments between the Central and Provincial Governments	79	455	...	...	...	—3,07,923	38,814	42,559
TOTAL			...	...	...	3,44,92,077	56,38,814	42.559
TOTAL REVENUE			39,95,37,600	23,55,220	81,08,357	10,05,58,379	27,41,64,926	23,85,36,270

PROVINCES of *British* India and in *England* for the year ended 31st March 1923.

United Provinces.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL INDIA.	ENGLAND. Sterling converted into Rs. at £1=Rs. 10.	Exchange.	GRAND TOTAL.
R	R	R	R	R	R	R	R	R	R
1,13,71,591	86,76,754	7,48,94,960	65,64,400	77,71,647	21,32,945	98,97,39,126	16,78,785	9,16,277	99,23,34,188
...	...	..	...	...	...	9,89,26,881	15,72,538	8,15,058	10,13,14,477
...	...	...	...	...	...	*8,85,89,711*	*3,23,517*	*1,71,801*	*8,90,85,029*
..	...	...	...	...	...	1,03,37,170	12,49,021	6,43,257	1,22,29,448
110	...	...	...	...	...	89,34,027	17,40,666	8,96,003	1,15,70,696
...	...	...	...	...	...	3,56,160	...		3,56,160
...	...	...	...	...	...	7,74,790	...		7,74,790
...	...	...	...	...	...	—10,40,488	...		—10,40,488
...	...	6,05,547	...	...	...	21,24,104	...		21,24,104
...	...	...	...	...	...	1,24,778	...		1,24,778
...	...	...	...	...	...	63,755	686	384	64,825
...	...	...	...	...	...	1,32,471	...		1,32,471
...	...	...	...	...	...	5,68,611	...		5,68,611
	...	...	...	...		2,020	...		2,020
15,418	10,781	10,024	2,415	3,727	26,116	13,27,257	...		13,27,257
15,418	10,781	6,15,571	2,415	3,727	26,116	44,33,458	686	384	44,34,528
11,249	8,008	29,413	3,193	3,501	1,723	3,12,08,399	14,70,102	8,30,279	3,35,08,720
...	...	...	...	...	...	26,94,063	228	120	26,94,411
11,249	8,008	29,413	3,193	3,501	1,723	3,39,02,402	14,70,330	8,30,399	3,62,03,131
82,080	4,38,737	17,415	33,276	78,766	11,218	14,38,067	..		14,38,067
2,21,596	1,39,837	1,03,701	83,332	85,819	45,076	22,93,609	3,64,898	1,92,002	28,50,509
39,839	1,79,268	180	...	...	8	17,01,574	11,204	6,353	17,19,131
92,340	42,569	1,00,330	33,942	12,894	8,462	5,88,047	7,03,508	3,85,430	16,76,985
3,53,775	3,61,674	2,04,211	1,17,274	98,713	53,546	45,83,230	10,79,610	5,83,785	62.46,625
...	...	...	...	...	...	3,36,22,667	74,81,527	38,67,726	4,49,71,920
...	...	...	...	...	...	10,85,290	15,25,970	7,89,718	34,00,973
..	...	...	...	...	...	32,72,538	...	...	32,72,538
...	...	...	...	...	...	57,33,434	...	...	57,33,434
...	...	...	...	...	...	4,37,13,929	90,07,497	46,57,439	5,73,78,865
2,40,00,000	1,75,00,000	64,00,000	...	22,00,000	15,00,000	9,20,00,000	...	...	9,20,00,000
1,98,700	50,774	2,04,210	14,756	51,718	...	2,93,608	...	...	2,93,608
2,41,98,700	1,75,50,774	66,04,210	14,756	22,51,718	15,00,000	9,22,93,608	...	...	9,22,93,608
3,60,32,923	2,70,46,728	8,23,65,780	67,35,314	1,02,08,072	37,25,548	1,18,93,75,017	1,62,26,595	85,27,544	1,21,41,29,156

No. 6.—ACCOUNT of the EXPENDITURE of the CENTRAL GOVERNMENT, in the several

HEADS EXPENDITURE.	No. of account.	Page.	India, General.	Baluchistan.	North-West Frontier Province.	Madras.	Bombay.	Bengal
			R	R	R	R	R	R
A.—Direct Demands on the Revenues—								
1.—Customs	14A	70	...	...	80	12,05,054	25,79,097	20,75,607
2.—Taxes on income	15A	74	6,96,346	6,202	58,004	4,77,082	8,46,593	5,21,739
3.—Salt	16B	77	83,31,823	...	...	26,12,595	36,31,233	3,24,585
4.—Opium	17B	80	11,216	174	...	...	38,958	37,197
5.—Land Revenue	18A	85	5,56,720	3,15,507	4,23,823	...	..	...
6.—Excise	19A	88	1,97,978	17,677	36,978	...	...	...
7.—Stamps	20A	91	−14,46,127	2,494	36,169	...	...	...
8.—Forest	21A	95	24,60,250	36,468	6,12,382	...	...	...
9.—Registration	22A	99	18,748	2,831	19,064	...	...	...
TOTAL			1,08,26,954	3,81,353	11,81,450	42,94,731	70,95,881	29,59,128
B.—Railway Revenue Account—								
10.—State Railways—								
Interest on Debt	28	124	9,83,68,192	...	...	...	...	...
Interest on Capital contributed by Companies	28	124	3,88,034	...	...	...	...	...
Annuities in purchase of Railways	28	124	...	...	...	...	...	...
Sinking Funds	28	124	...	...	...	...	...	...
11.—Subsidised Companies	30	129	9,43,460	...	...	...	...	...
12.—Miscellaneous Railway Expenditure	31	132	−2,60,196	...	...	...	...	...
TOTAL			9,94,39,490	...	...	...	...	...
C.—Irrigation, etc., Revenue Account—								
14.—Works for which Capital accounts are kept—								
Interest on Debt	33	141	...	1,52,813	9,51,134	...	...	..
15.—Other Revenue Expenditure Financed from Ordinary Revenues	38	189	1,549	26,369	53,185	3,918	...	...
TOTAL			1,549	1,79,182	10,04,319	3,918	...	...
CC.—Irrigation, etc., Capital Account (charged to Revenue)—								
16.—Construction of Irrigation, etc., Works Financed from Ordinary Revenues	34	156	...	28,175	...	...	...	...
D.—Posts and Telegraphs Revenue Account—								
17.—Posts and Telegraphs— Interest on Debt	39	194	59,16,002	...	...	...	...	...
DD.—Posts and Telegraphs Capital Account (charged to Revenue)—								
18.—Capital Outlay on Posts and Telegraphs	40C	203	−42,61,148	...	...	...	...	...
E.—Debt Services—								
19.—Interest on Ordinary Debt	43A	222	8,93,75,855	2,96,250	1,34,180	1,06,60,992	5,79,69,402	13,36,207
Deduct—								
Amount chargeable to Railways	43A	222	*9,83,68,192*	...	...	...	...	...
Amount chargeable to Irrigation	43A	222	...	*1,52,813*	*9,51,134*	...	...	...
Amount chargeable to Posts and Telegraphs	43	222	*59,16,002*	..	...	...	...	...
Amount chargeable to Provincial Governments	43A	222	...	...	...	*41,49,709*	*76,05,103*	*7,56,585*
Remainder chargeable to Ordinary Debt	43 A	222	−1,49,08,339	1,43,437	−8,16,954	65,11,283	5,03,64,299	5,79,622
20.—Interest on other Obligations	44	229	2,50,45,181	10,500	...	5,29,704	9,57,030	5,98,499
21.—Sinking Funds	45	230	1,54,00,000	...	...	...	...	...
TOTAL			2,55,36,842	1,53,937	−8,16,954	70,40,987	5,13,21,329	11,78,121
Carried over			13,74,59,689	7,42,647	13,68,815	1,13,39,636	5,84 17,210	41,37,249

PROVINCES of *British India* and in *England*, for the year ended 31st March 1923.

United Provinces.	Punjab.	Burma.	Bihar.	Central Provinces and Berar.	Assam.	TOTAL INDIA.	ENGLAND. (Sterling converted into Rs. at (£1 = R10).	Exchange.	GRAND TOTAL.
R	R	R	R	R	R	R	R	R	R
...	38,543	10,13,022	18,335	770	..	69,30,458	86,613	44,929	70,62,000
5,61,572	4,77,579	2,19,494	2,20,719	3,00,938	13,510	43,94,778	40,095	21,263	44,56,136
...	...	71,418	76,000	...	...	1,50,47,654	57,471	31,022	1,51,36,147
1,85,14,358	...	...	...	...	...	1,86,01,903	38,462	20,278	1,86,60,643
...	...	...	...	...	...	12,96,050	26,867	14,184	13,37,101
...	...	...	...	...	...	2,52,633	13,095	6,808	2,72,536
...	...	...	...	...	...	—14,07,464	18,24,757	9,25,034	13,42,327
...	...	...	...	...	...	31,09,100	5,18,302	2,70,045	38,97,447
...	...	...	...	...	...	40,643	...	...	40,643
1,90,75,930	5,16,122	13,03,934	3,15,054	3,01,708	13,510	4,82,65,755	26,05,662	13,33,563	5,22,04,980
...	...	...	...	...	...	9,83,68,192	4,24,28,620	2,26,50,537	16,34,47,349
...	...	...	...	...	...	3,88,034	2,18,52,849	1,13,14,729	3,35,55,612
...	...	...	...	...	...	...	3,35,77,160	1,77,62,227	5,13,39,387
...	...	...	...	...	...		30,73,515	16,40,322	47,13,837
...	...	...	...	...	...	9,43,460	...	...	9,43,460
...	...	...	...	...	...	—2,60,196	15,38,463	8,21,335	20,99,602
...	...	...	...	...	...	9,94,39,490	10,24,70,607	5,41,89,150	25,60,99,247
1,14,935	...	...	...	...	...	12,18,882	...	...	12,18,882
13,580	..	...	...	...	..	98,601	18,247	9,534	1,26,382
1,28,515	...	...	...	...	...	13,17,483	18,247	9,534	13,45,264
1,952	...	...	...	...	...	30,127	...	...	30,127
...	...	...	...	...	...	59,16,002	...	...	59,16,002
...	...	...	...	...	...	—42,61,148	39,41,266	21,02,416	17,82,534
71,76,974	43,80,772	32,53,529	7,82,633	12,02,374	84,643	17,66,53,811	8,65,97,278	4,55,69,437	30,88,20,526
...	...	...	...	...	...	*9,83,68,192*	*4,24,28,620*	*2,26,50,537*	*16,34,47,349*
1,14,935	...	...	...	...	...	*12,18,882*	...	...	*12,18,882*
...	...	...	...	...	...	*59,16,002*	...	...	*59,16,002*
52,33,592	*79,95,053*	...	*22,65,425*	*21,95,225*	...	*3,02,00,692*	...	...	*3,02,00,692*
18,28,447	—3[illegible],14,281	32,53,529	—14,82,792	—9,92,851	84,643	4,09,50,043	4,41,68,658	2,29,18,90[illegible]	10,80,37,601
21,04,637	3,74,110	3,00,114	3,[illegible]1,744	2,54,979	1,22,539	3,06,19,037	51,360	25,231	3,0[illegible],95,628
...	...	...	...	...	...	1,54,00,000	50,00,000	24.56,311	2,28,56,311
39,[illegible]3,084	—32.40.171	35 53,643	—11,61,048	—7,37,872	2,07,182	8,69,69,080	4,92,20,018	2,51,00.442	16,15,89,540
2,31.39,481	—27,24,049	48,57,577	—8,45,994	—4,36,164	2,20,692	23,76,76,789	15,82,55,800	8,30,35,105	47,89,[illegible]7,694

No. 6—ACCOUNT of the EXPENDITURE of the CENTRAL GOVERNMENT in the several

HEADS OF EXPENDITURE.	No. of account.	Page.	India General.	Baluchistan.	North West-Frontier Province.	Madras.	Bombay.	Bengal.
			R	R	R	R	R	R
Brought forward			13,74,59,689	7,42,647	13,68,815	1,13,39,636	5,84,17,210	41,37,249
F.—Civil Administration—								
22.—General Administration	46	238	1,06,66,597	1,29,781	17,95,687	72,000	19,230	...
23.—Audit	47	244	21,32,841	...	...	6,09,211	9,05,069	7,06,316
24.—Administration of Justice	48 A	249	4,88,887	37,704	4,72,751	...	...	...
25.—Jails and Convict Settlements	49 A	255	33,76,637	1,00,203	5,58,449	...	...	...
26.—Police	50 A	260	24,46,172	11,12,248	51,48,485	...	8,408	...
27.—Ports and Pilotage	51 B	265	...	...	...	...	1,07,377	15,09,508
28.—Ecclesiastical	52	268	2,36,447	32,278	72,145	4,31,944	4,49,246	2,38,767
29.—Political	53	270	76,20,621	40,26,553	78,52,254	1,44,798	10,91,996	22,915
30.—Scientific Departments	54	272	81,13,619	11,272	3,610	...	...	...
31.—Education	55 A	280	13,88,842	2,39,318	10,94,246	...	63,706	...
32.—Medical	56 A	284	18,23,085	3,29,852	3,90,748	...	...	...
33.—Public Health	57 A	289	13,63,476	—3,130	78,006	84,686	...	3,600
34.—Agriculture	58 A	295	17,64,655	70,174	1,11,539	44,249	...	...
35.—Industries	59 A	300	11,033	...	...	...	...	...
36.—Aviation	60	303	37,673	...	...	4,362	...	2,282
37.—Miscellaneous Departments	61 A	306	14,22,779	13,767	15,258	78,822	65,348	99,865
TOTAL			4,28,93,364	61,00,020	1,75,93,178	14,70,072	27,10,380	25,83,253
G.—Currency and Mint—								
38.—Currency	62 A	315	9,78,551	1,756	3,026	2,61,602	5,99,747	31,186
39.—Mint	63	317	6,45,448	...	...	...	8,66,731	...
TOTAL			16,23,999	1,756	3,026	2,61,602	14,66,478	31,186
H.—Civil Works—								
41.—Civil Works	66	327	40,06,214	9,24,940	24,39,173	4,06,640	8,83,302	10,55,508
J.—Miscellaneous—								
43.—Famine Relief and Insurance— A.—Famine Relief	70	351	...	73,979	...	...	...	...
44.—Territorial and Political Pensions	71	357	1,54,943	36,196	54,409	2,80,585	4,59,793	5,60,676
45.—Superannuation Allowances and Pensions	72 B	363	17,43,723	71,565	3,20,299	4,31,314	1,96,541	1,67,437
46.—Stationery and Printing	73 A	369	29,51,536	2,066	1,29,327	1,25,634	3,91,172	2,00,876
47.—Miscellaneous	74 B	387	14,97,227	3,25,771	79,180	46,755	1,65,405	47,560
TOTAL			63,47,429	5,09,577	5,83,215	8,84,288	12,12,911	9,76,549
K.—Military Services—								
48.—Army—								
Effective	75 B	396	44,33,06,927	...	...	...	...	...
Non-Effective	75 B	396	4,15,19,947	...	...	...	...	...
49.—Marine	76 B	443	99,77,625	...	...	...	...	...
50.—Military Works	77 A	446	4,67,09,652	...	...	...	...	...
TOTAL			54,15,14,151	...	...	...	...	...
TOTAL EXPENDITURE CHARGED AGAINST REVENUE			73,38,44,846	82,78,940	2,19,87,407	1,43,62,238	6,46,90,281	87,83,745

PROVINCES of *British India* and in *England*, for the year ended 31st March 1923.

United Provinces.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL INDIA	ENGLAND. Sterling converted into Rs. at £1 = Rs. 10.	Exchange.	GRAND TOTAL.
R	R	R	R	R	R	R	R	R	R
2,31,39,481	—27,24,049	48,57,577	—8,45,994	—4,36,164	2,20,692	23,76,76,789	15,82,55,800	8,30,35,105	47,89,67,694
...	...	...	...	...	...	1,26,83,295	51,07,680	26,26,147	2,04,17,122
5,79,024	5,28,673	7,04,693	3,6[illegible],117	2,74,370	2,24,712	70,28,026	3,18,345	1,66,779	75,13,150
...	...	...	...	...	...	9,59,342	73,088	38,316	11,10,746
...	...	...	...	...	...	40,35,289	29,527	15,702	40,80,518
...	359	...	...	...	...	87,15,672	1,52,451	79,272	89,47,395
...	...	3,87,732	7,570	...	...	20,12,187	1,55,432	83,749	22,51,368
3,50,652	3,42,400	1,82,987	57,638	1,54,156	16,801	25,65,461	2,66,376	1,40,438	29,72,275
1,99,448	6,85,191	59,54,261	83,307	30,694	17,56,938	2,94,71,976	5,86,237	3,10,466	3,03,68,679
...	...	...	...	...	...	81,28,501	6,20,832	3,28,422	90,77,755
2,00,000	30,210	...	...	...	...	30,16,322	40,260	21,049	30,77,631
...	20,425	...	...	...	...	25,64,110	4,43,132	2,29,735	32,35,977
...	...	...	3.240	...	...	15,29,878	47,636	25,241	16,02,755
...	...	...	...	...	...	19,90,617	61,277	32,814	20,84,708
...	...	...	...	...	...	11,033	15,579	7,996	34,608
...	...	1,692	...	...	...	46,[illegible]09	1,104	599	47,712
54,282	55,061	84,150	89,020	37,994	61,572	20,77,928	3,51,308	1,79,405	26,08,641
13,83,406	16,65,319	73,15,515	6,03,902	4,97,214	20,60,023	8,68,75,646	82,70,264	42,86,130	9,94,32,040
2,88,865	2,52,102	2,35,629	50,366	30,034	23,304	27,56,168	39,18,338	20,39,700	87,14,206
...	...	...	...	...	...	15,12,179	54,206	29,140	15,95,525
2,88,865	2,52,102	2,35,629	50,366	30,034	23,304	42,68,347	39,72,544	20,68,840	1,03,09,731
8,50,492	12,21,553	2,00,740	2,45,810	7,98,603	2,64,769	1,32,97,744	1,19,926	63,370	1,34,81,040
6,672	...	...	...	...	...	80,651	...	...	80,651
7,13,636	56,829	1,93,181	49,486	1,70,076	8,024	27,37,854	1,15,635	60,260	29,13,727
2,26,043	3,23,563	42,807	1,28,643	82,805	31,688	37,[illegible]6,429	2,11,47,540	1,11,30,499	3,60,44,468
55,156	48,165	1,03,322	6,665	19,846	8,729	40,42,494	14,24,492	7,48,184	62,15,170
72,791	21,184	24,612	4,982	25,14,[illegible]88	14,040	48,14,104	12,98,060	6,89,908	68,02,072
10,74,298	4,49,741	3,63,922	1,89,776	27,87,316	62,490	1,54,41,512	2,39,85,725	1,26,28,851	5,20,56,088
...	...	...	...	...	...	44,33,06,927	7,27,96,971	3,74,68,758	55,35,72,656
...	...	...	...	...	...	4,15,19,947	3,42,12,042	1,77,55,505	9,34,87,494
...	...	...	...	...	...	99,77,625	26,49,400	13,71,593	1,39,98,618
...	...	...	...	...	...	4,67,09,652	15,28,886	7,61,649	4,90,00,187
...	...	...	...	...	...	54,15,14,151	11,11,87,299	5,73,57,505	71,00,58,955
2,67,36,542	8,64,666	1,29,73,383	2,43,860	36,77,003	26,31,278	89,90,74,189	30,57,91,558	15,94,39,801	1,36,43,05,548

No. 7.—ACCOUNT of the RECEIPTS and DISBURSEMENTS of the CENTRAL GOVERNMENT

RECEIPTS.	No. of Account.	No. of Page.	INDIA.	ENGLAND. Sterling converted into Rs. at £ 1 = Rs. 10).	TOTAL.
Revenue (as per Account No. 5)	5	21	1,18,93,75,017	1,62,26,595	
Exchange added to Revenue			85,27,544		
TOTAL			1,19,79,02,561	1,62,26,595	1,21,41,29,156
Excess of Revenue over Expenditure charged to Revenue					-15,01,76,392
BB.—Railway Capital not charged to Revenue—					
Capital contributed by Railway Companies and Indian States towards construction of State Railways	25A	114	10,41,557*	17,85,000	28,26,557
N.—Public Debt incurred—					
Permanent Debt:—					
Sterling Debt—					
5½ per cent. stock	82	468	...	(a) 14,55,08,954	
4½ per cent. stock			...	17,00,00,000	
Rupee Debt—					
6 per cent. Bonds 1926	82	468	1,500	...	
6 per cent. Bonds 1927			27,38,19,300	...	
6 per cent. Bonds 1932			19,49,00,000	...	
5½ per cent. War Bonds 1921			100	...	
TOTAL			46,87,20,900	31,55,08,954	78,42,29,854
NET					66,22,99,053
Floating Debt—					
Treasury Bills:—					
Issued to Public	82	468	46,19,10,000	...	
Issued to Paper Currency Reserve			49,65,00,000	...	
TOTAL			95,84,10,000	...	95,84,10,000
NET					0
O.—Unfunded Debt:					
Deposits of Service Funds	85	476	15,82,523	20,102	
Post Office Cash Certificates	87	477	70,00,093	...	
Savings Bank Deposits	86	478	24,28,22,723	1,94,702	
TOTAL			25,14,06,339	2,14,804	25,16,21,143
NET					2,86,51,483
P.—Deposits and Advances:					
Deposits of Local Funds	88	480	20,11,25,218	...	
Deposits of Branch Line Companies	90	483	2,25,196	...	
Sinking Funds for Central Loans	89	482	1,54,00,000	...	
Other Sinking Fund Deposits	89A	482	3,12,583	...	
Gold Standard Reserve	App. A	..	...	1,47,88,92,023	
Paper Currency Reserve			2,12,47,911	24,19,85,356	
Departmental and Judicial Deposits	93	490	80,75,52,914	...	
Advances	App. A	...	13,17,50,326	1,25,73,370	
Suspense Accounts			95,49,987	2,47,54,928	
Exchange on Remittance Account	94	492	16,95,17,740	...	
Miscellaneous	App. A	...	11,24,25,997	72,20,111	
TOTAL			1,46,90,07,867	1,76,54,25,788	3,23,44,33,655
NET					17,82,38,542
Carried over			4,34,64,89,224	2,09,91,61,141	6,44,56,50,365

(a) Includes £68,036 or Rs. 6,80,360 on account of discount written off to Revenue in the year, *vide* note (k) under Account No 82, page 469.

*Represents adjustment of exchange on sterling transactions.

in *India* and in *England* for the year ended 31st March 1923.

DISBURSEMENTS.	No. of Account.	No. of Page.	INDIA.	ENGLAND. (Sterling converted into Rs. at £1 = Rs. 10).	TOTAL.
			R	R	R
Expenditure (as per account No. 6)	6	25	89,90,74,189	30,57,91,558	
Exchange charged as Expenditure			15,94,39,801		
TOTAL			1,05,85,13,990	30,57,91,558	1,36,43,05,548
Railway, Irrigation, Posts and Telegraphs and other Capital not charged to Revenue—					
BB.—Construction of State Railways	25C	118	8,56,60,812	9,86,81,493	18,43,42,305
BB.—Payments for Discharge of Debentures	25A	114	23,34,021*	40,00,000	63,34,021
CC.—Construction of Irrigation, etc., Works	34	167	2,24,273	946	2,25,219
DD.—Capital Outlay on Indian Postal and Telegraph Department.	40A	195	65,62,006	...	65,62,006
HH.—Initial Expenditure on New Capital at Delhi	67	339	1,66,89,065	17,90,367	1,84,79,432
N.—Public Debt Discharged—					
Permanent Debt:—					
Sterling Debt—					
British Government 5 per cent. War Loan 1929-47	82	468	...	...	
(£491,400 cancelled) (*b*)			...	...	
India 7 and 5½ p. c. Stock (£110,842 cancelled) (*a*)			...	...	
Rupee Debt—					
5½ p. c. War Bonds 1920			12,06,675	...	
5½ p. c. War Bonds 1921			34,07,950	...	
5½ p. c. War Bonds 1922			7,41,03,400	...	
5½ p. c. War Bonds 1923			8,00,500	...	
5 p. c. War Loan (1929-47)			54,39,500	...	
5 p. c. Loan of 1945-55			1,37,23,800	...	
4 p. c. Loans			2,31,67,300	...	
3½ p. c. Loans			3,076	...	
3 p. c. Loans			(*c*)78,490	...	
Provincial Debenture Loans			200	...	
TOTAL			12,19,30,801	...	12,19,30,801
NET					**0**
Floating Debt:					
Treasury Bills—					
Issued to Public	82	468	78,56,90,000	...	
Issued to Paper Currency Reserve			57,89,00,000	...	
TOTAL			1,36,45,90,000	...	1,36,45,90,000
NET					**40,61,80,000**
O.—Unfunded Debt:—					
Special Loans	83	475	30,387	...	
Deposits of Service Funds	85	476	15,21,881	1,35,973	
Post Office Cash Certificates	83	476	1,91,46,822	...	
Savings Bank Deposits	86	478	20,10,57,865	76,732	
TOTAL			22,17,56,955	2,12,705	22,19,69,660
NET					**0**
P.—Deposits and Advances:—					
Deposits of Local Funds	88	480	19,35,49,569	...	
Deposits of Branch Line Companies	90	483	6,69,132	...	
Sinking Funds for Central Loans	89	482	1,70,22,478	...	
Gold Standard Reserve	App. A	...	...	1,47,88,73,19[illegible]	
Paper Currency Reserve			8,16,02,454	24,19,85,35[illegible]	
Departmental and Judicial Deposits	93	495	81,00,39,386	...	
Advances	App. A	...	12,82,61,673	1,24,75,89[illegible]	
Suspense Accounts			4,99,45,779	1,99,91,72[illegible]	
Miscellaneous			96,09,352	71,69,18[illegible]	
TOTAL			1,29,56,99,763	1,76,04,95,35[illegible]	3,05,61,95,118
NET					**0**
Carried over			4,17,29,61,686	2,17,09,72,419	[illegible]34,49,34,105

(*a*) £180,233, £13,553 and £111,861 aggregating £305,647 cancelled by charge to East Indian, Eastern Bengal and S. P. and Delhi Railway Sinking Funds—the purchase money £307,351 being charged under Railway Revenue Account, Sinking Funds. The remaining £105,195 is on account of Discount Sinking Fund, and the cost of purchase £105,998 is charged in the Accounts, partly under "Interest on Ordinary Debt" and partly under "State Railways'—Interest on Debt."

(*b*) Liability cancelled by payment to His Majesty's Treasury of £500,000 on account of the Sinking Fund [*vide* note (g), page 469].

(*c*) Discharge due to the conversion of 3 per cent. loans into 3½ per cent. loans [*vide* note (*e*), page 469].

*Represents adjustment of exchange on sterling transactions.

No. 7.—ACCOUNT of the RECEIPTS and DISBURSEMENTS of the CENTRAL

RECEIPTS.	No. of Account.	No. of Page.	INDIA.	ENGLAND. (Sterling converted into Rs at £1 = Rs 10.)	TOTAL.
			R	R	R
Brought forward			4,34,64,89,224	2,09,91,61,141	6,44,56,50,365
Q.—Loans and Advances by the Central Government.	95	494	32,49,831	...	32,49,831
NET					**20,42,338**
S.—Loans between Central and Provincial Governments.	82	469	1,17,68,164	...	1,17,68,164
NET					**0**
T.—Remittances—					
I—Remittances within India—					
Inland Money Orders	App. A	...	83,46,21,008	...	
Other Local Remittances			8,16,180	...	
Other Departmental Accounts			4,38,401	...	
Net Receipts by Civil Treasuries from—					
Railways			14,60,58,900	...	
Net Receipts from Civil Treasuries by—					
Posts and Telegraphs			2,44,87,728	...	
Marine			1,03,67,970	...	
Army and Military Works			49,33,06,251	...	
II—Remittances between England and India—					
(i) Remittance Account	97	507	7,87,51,813	9,57,83,183	
(ii) Secretary of State's Bills and other Transfers:—					
Secretary of State's Bills drawn	98	509	...	2,57,00,256	
Sterling purchased in India	App. A.	...	...	7,00,000	
Sterling taken over in London			...	2,12,62,105	
Transfers through the Paper Currency Reserve			2,15,370	...	
TOTAL			1,58,93,63,571	14,34,45,544	1,73,28,09,115
NET					**37,92,494**
V.—Balances of Provincial Governments			2,01,16,997	...	2,01,16,997
NET					**6,34,730**
Total Receipts	...	...	5,97,09,87,787	2,24,26,04,685	8,21,35,94,472
W.—Opening Balance	99	510	25,66,13,170	(a) 8,98,53,817	34,65,66,987
GRAND TOTAL			6,22,76,00,957	2,33,25,00,502	8,56,01,61,459

(a) Of this amount, £1,775 represents the funds of the Gold Standard Reserve.

GOVERNMENT in *India* and in *England* for the year ended 31st March 1923.

DISBURSEMENTS.	No. of Account.	No. of page.	INDIA.	ENGLAND. (Sterling converted into Rs. at £1= Rs. 10)	TOTAL.
			R	R	R
Brought forward			4,17,39,61,686	2,17,09,72,419	6,34,49,34,105
Q.—Loans and Advances by the Central Government.	95	494	12,07,493	...	12,07,493
NET					0
S.—Loans between Central and Provincial Governments.	82	469	10,77,20,861	...	10,77,20,861
NET					9.59.52,697
T.—Remittances—					
I.—Remittances within India :—					
Inland Money Orders	App. A.	...	83,55,79,888	...	
Other Departmental Accounts			1,15,300	...	
Net Payments into Civil Treasuries by—					
Railways			13,65,33,804	...	
Net Issues from Civil Treasuries to—					
Posts and Telegraphs			2,43,79,791	...	
Marine			1,06,58,347	...	
Army and Military Works			49,46,89,480	...	
II.—Remittances between England and India					
(*i*) Remittance Account	97	507	13,53,01,610	4,38,80,670	
(*ii*) Secretary of State's Bills and other Transfers :—					
Secretary of State's Bills paid	98	509	2,57,00,256	...	
Sterling purchased in India	App. A.	...	7,00,000	...	
Sterling taken over in London			2,12,62,105	...	
Transfers through the Paper Currency Reserve			2,09,912	5,458	
TOTAL			1,68,51,30,493	4,38,86,128	1,72,90,16,621
NET					0
V.—Balances of Provincial Governments			...	1,94,82,267	1,94,82,267
NET					0
Total Disbursements	...	...	5,96,80,20,533	2,23,43,40,814	8,20,23,61,347
W.—Closing Balance	99	510	25,95,80,424	(*b*) 9,82,19,688	35,78,00,112
GRAND TOTAL			6,22,76,00,957	2,33,25,60,502	8,56,01,61,459

(*b*) Of this amount, £3,658 represents the funds of the Gold Standard Reserve.

No. 8.—ACCOUNT of the REVENUE of the several PROVINCIAL GOVERNMENTS for the year ended 31st March 1923.

HEADS OF REVENUE.	DETAILS OF SUBSIDIARY ACCOUNTS.		Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	BURMA.		Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	Total Provincial Governments.
	No. of Acct.	Page.						Government of Burma.	Shan States Federation.				
			R	R	R	R	R	R	R	R	R	R	R
A.—Principal Heads of Revenue—													
II.—Taxes on Income	15	73	...	3,00,000	...	33,596	5,69,120	...	...	2,86,699	1,48,790	1,15,130	14,58,335
V.—Land Revenue	18	83	6,09,20,714	5,58,69,288	3,12,62,431	6,79,52,521	8,23,14,317	4,96,14,870	2,622	1,66,39,986	2,55,44,664	92,01,794	34,92,23,207
VI.—Excise	19	87	4,90,14,302	4,22,78,811	2,01,09,747	1,41,19,782	1,02,83,276	1,11,62,225	...	1,53,97,016	1,25,74,984	54,12,982	18,03,53,125
VII.—Stamps	20	90	2,19,83,558	1,76,62,372	3,02,23,619	1,60,70,034	88,65,154	50,56,108	...	95,12,274	58,25,252	18,07,978	11,70,06,349
VIII.—Forest	21	93	52,72,956	70,37,384	23,11,227	88,72,803	24,44,443	1,82,82,706	6,61,246	8,81,904	47,06,979	17,13,853	5,26,85,501
IX.—Registration	22	98	35,98,474	13,02,456	24,66,964	12,59,751	6,80,918	5,04,823	...	12,65,798	6,82,849	1,33,4[illegible]6	1,18,95,439
IXA.—Scheduled Taxes	22B	101	...	2,65,524	25,11,655	...	...	...	...	...	...	...	27,77,179
TOTAL			14,07,90,004	12,47,15,835	8,88,85,643	10,78,08,487	5,61,57,228	8,46,20,732	6,63,868	4,38,83,677	4,94,83,518	1,83,85,143	71,53,94,135
B.—Railways—													
XI.—State Railways— Gross Receipts	27	122	...	...	...	...	...	55,486	...	...	...	1,77,785	2,33,271
Deduct—Working Expenses	27	122	...	...	...	...	...	*25,790*	...	...	...	*1,91,712*	*2,17,502*
Net Receipts			...	...	...	...	...	29,696	...	...	...	—13,927	15,769
XII.—Subsidised Companies	29	127	...	...	...	82,541	...	...	...	...	...	...	82,541
TOTAL			...	...	...	82,541	...	29,696	...	...	...	—13,927	98,310
C.—Irrigation, etc.—													
XIII.—Works for which Capital Accounts are kept— Gross Receipts:— Direct Receipts	35A	176	5,39,309	28,31,560	10,48,382	1,15,75,060	3,60,94,179	14,79,119	...	30,97,820	10,97,287	...	5,77,62,716
Portion of Land Revenue due to Irrigation	33		1,20,63,595	62,96,820	...	23,39,323	1,49,78,571	2,94,804	...	1,322	7,222	...	3,59,81,658
		152 &153	1,26,02,905	91,28,380	10,48,382	1,39,14,383	5,10,72,750	17,73,923	...	30,99,142	11,04,509	...	9,37,44,374
Deduct.—Working Expenses	36A	185	*32,69,292*	*38,98,249*	*13,20,344*	*53,58,523*	*1,56,53,621*	*—2,91,656*	...	*15,08,797*	*10,40,822*	...	*3,17,57,992*
Net Receipts	33		93,33,613	52,30,131	—2,71,962	85,55,860	3,54,19,129	20,65,579	...	15,90,345	63,687	...	6,19,86,382
XIV.—Works for which no Capital Accounts are kept	37A	187	1,36,477	96,815	3,00,948	16,887	9,59,302	21,42,807	...	84,696	1,22,139	...	38,60,101
TOTAL			94,70,090	53,26,976	28,986	85,72,[illegible]47	3,63,78,431	42,08,386	...	16,75,041	1,85,826	...	6,58,46,483
E.—Interest Receipts—													
XVI.—Interest	42	215	9,52,606	10,06,764	2,76,872	22,42,653	6,64,846	6,39,859	...	3,30,084	8,19,478	98,002	1,40,31,164
F.—Civil Administration—													
XVII.—Administration of Justice	48	246	15,84,212	13,86,566	15,18,803	10,40,952	9,92,444	8,69,683	1,010	4,12,659	4,67,922	1,65,141	84,39,392
XVIII.—Jails and Convict Settlements	49	254	7,77,542	4,84,070	11,53,066	4,21,284	3,91,353	4,35,070	...	6,42,731	2,10,677	1,16,365	46,32,158
XIX.—Police	50	258	13,45,310	7,69,952	5,57,265	4,90,770	5,89,194	5,96,441	14,060	3,33,029	3,32,287	3,11,378	53,38,68[illegible]
XX.—Ports and Pilotage	51 A	264	112	58,412	26,970	...	...	61,770	...	880	...	...	1,28,144
XXI.—Education	55	277	7,02,450	9,57,933	9,69,088	8,57,288	9,16,760	3,62,790	1,820	4,30,146	2,73,513	2,03,937	56,75,725

XX.—Ports and Pilotage	51 A	264	112	38,412	26,970	...	...	61,770	...	880	...	...	1,28,144
XXI.—Education	55	277	7,02,450	9,57,933	9,69,088	8,57,288	9,16,760	3,62,790	1,820	4,30,146	2,73,513	2,03,937	56,75,725
XXII.—Medical	56	283	3,39,528	6,51,594	5,89,729	1,04,495	1,43,96[illegible]	1,50,182	1,095	93,724	76,584	20,770	21,71,665
XXIII.—Public Health	57	288	2,62,537	4,75,891	15,945	1,10,803	1,47,325	27,686	...	16,652	51,270	66,124	11,74,233
XXIV.—Agriculture	58	292	3,45,907	3,53,033	2,50,053	4,76,967	5,21,616	40,571	566	86,691	2,74,293	17,927	23,67,624
XXV.—Industries	59	298	14,40,245	43,499	6,90,817	25,829	17,222	1,766	...	14,845	33,451	21,021	22,88,695
XXVI.—Miscellaneous Departments	61	305	3,42,317	1,20,458	12,295	44,878	26,477	186	...	—87	30,830	641	5,78,015
TOTAL			71,40,180	52,80,408	57,84,031	35,73,266	37,46,355	25,46,145	18,551	20,31,270	17,50,827	[illegible],23,304	3,27,94,387
H.—Civil Works—													
XXX.—Civil Works	65 A	325	7,56,189	16,35,822	7,73,714	5,30,022	3,79,887	7,59,182	8,275	5,84,313	4,05,563	4,51,903	62,85,673
J.—Miscellaneous—													
XXXIII.—Receipts in aid of superannuation	72 A	361	3,88,541	14,76,747	5,67,087	9,27,416	6,74,047	64,684	...	3,06,878	4,89,205	59,975	49,54,580
XXXIV.—Stationery and Printing	73	367	2,20,561	2,87,429	4,53,651	3,32,265	56,983	92,137	...	60,075	72,810	13,213	15,89,124
XXXV.—Miscellaneous	74 A	384	5,49,071	6,30,599	17,70,891	7,36,344	22,83,968	4,37,142	11,27,181	5,54,544	5,77,992	25,603	86,93,335
TOTAL			11,58,173	23,94,775	27,91,629	19,96,025	30,14,998	5,93,963	11,27,181	9,21,497	11,40,007	98,791	1,52,37,039
L.—Provincial Contributions and Miscellaneous Adjustments, etc.													
XXXIX.—Contributions to the Central Government by Provincial Governments	78	452	—3,48,00,000	—56,00,000	...	—2,40,00,000	—1,75,00,000	—64,00,000	...	...	—22,00,000	—15,00,000	—9,20,00,000
XL.—Miscellaneous adjustments between the Central and Provincial Governments	79	455	+3,07,923	—38,814	—42,559	—1,98,700	—50,774	—2,04,210	...	—14,756	—51,718	...	—2,93,608
TOTAL			—3,44,92,077	—56,38,814	—42,559	—2,41,98,700	—1,75,50,774	—66,04,210	...	—14,756	—22,51,718	—15,00,000	—9,22,93,608
Total Revenue in India			12,57,75,165	14,17,21,766	9,84,98,316	10,06,07,041	8,27,90,971	8,67,93,753	18,17,875	4,94,11,126	5,15,34,301	1,84,43,219	75,73,93,533
Expenditure in England shown as reduction of Receipts (converted into Rs. at £1 = Rs 10)— (For details see Account No. 4-A.)			...	—1,280	—1,626	—1,450	—648	...	...	...	—508	...	—5,512
Exchange on Ditto			...	—643	—816	—751	—318	...	...	...	—255	...	—2,783
Total Revenue of Provincial Governments			12,57,75,165	14,17,19,843	9,84,95,874	10,06,04,840	8,27,90,005	8,67,93,753	18,17,875	4,94,11,126	5,15,33,538	1,84,43,219	75,73,85,238

No. 9—ACCOUNT of the EXPENDITURE of the several PROVINCIAL GOVERNMENTS in *India* and in *England* for the year ended 31st March 1923.

HEADS OF EXPENDITURE.	Details of Subsidiary Account. No. of Acct.	Details of Subsidiary Account. Page.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Burma. Government of Burma	Burma. Shan States Federation.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	Total Provincial Governments.
			R	R	R	R	R	R	R	R	R	R	R
EXPENDITURE IN INDIA.													
A.—Direct Demands on the Revenues—													
5.—Land Revenue	18 A	85	1,33,16,255	1,66,80,598	28,88,004	77,85,711	45,50,572	50,60,262	...	15,75,623	44,74,238	14,72,226	5,78,03,489
6.—Excise	19 A	88	29,02,066	32,51,062	15,37,410	6,51,384	3,70,705	19,69,730	9,220	8,93,058	7,19,744	2,27,072	1,25,31,451
7.—Stamps	20 A	91	6,01,464	3,59,266	8,50,825	3,25,835	2,47,285	1,44,749	...	2,60,900	1,64,333	71,255	30,31,912
8.—Forests	21 A	95	47,68,990	39,46,514	12,31,250	61,22,015	48,92,916	98,37,386	1,35,986	7,06,271	30,12,014	11,12,596	3,57,65,938
9.—Registration	22 A	99	21,92,478	7,40,634	17,57,260	4,62,840	1,20,726	1,41,793	...	5,36,775	2,54,501	1,16,766	63,33,773
9A.—Scheduled Taxes	22 C	101	...	185	19,900	...	...	...	...	...	...		20,085
TOTAL			2,37,81,253	2,49,78,259	82,90,649	1,53,47,785	1,01,82,204	1,71,53,920	1,45,206	39,72,627	86,34,830	29,99,915	11,54,86,648
B.—Railway Revenue Account—													
10.—State Railways: Interest on Debt	28	124	...	...	...	9,477	...	4,62,963	...	...	...	45,994	5,18,434
11.—Subsidized Companies	30	129	...	...	...	7,081	...	...	...	...	...	24,579	31,960
12.—Miscellaneous Railway Expenditure	31	132	...		...	9,090	...	45,407	...	...	...	4,944	59,441
TOTAL						25,648		5,08,370	...			75,817	6,09,835
BB.—Railway Capital Account (charged to revenue)—													
13.—Construction of Railways charged to Provincial Revenues	25	112	...	...	...	...	...	59,53,944	...	...	...	—39,121	59,14,823
C.—Irrigation, etc., Revenue Account—													
14.—Works for which Capital Accounts are kept—Interest on Debt	33	153	38,33,260	42,72,914	15,48,137	48,37,036	77,35,654	12,24,625	...	20,37,145	17,72,572	...	2,72,61,343
15.—Other Revenue Expenditure financed from Ordinary Revenues.	38	189	34,94,100	29,77,807	13,86,957	1,05,315	9,75,120	46,02,407	...	2,73,105	1.05,178	53,293	1,39,73,282
15 (1).—Other Revenue Expenditure financed from Famine Insurance Grants.	38	189	7,966	...	...	...	...	...	...	...	2,35,526	...	2,43,492
TOTAL			73,35,326	72,50,721	29,35,094	49,42,351	87,10,774	58,27,032	...	23,10,250	21,13,276	53,293	4,14,78,117
CC.—Irrigation, etc., Capital Account (charged to Revenue)—													
16.—Construction of Irrigation, etc., Works—													
A.—Financed from Famine Insurance Grants	34	167	5,714	...	...	3,27,247	...	...	...	14,046	11,58,814	...	15,05,821
B.—Financed from Ordinary Revenues	34	167	16,879	..	—21,37,095	...	...	9,30.839	...	32,986	...	...	—11,56,391
Total			22,593	...	—21,37,095	3,27,247	..	9,30,839	...	47,032	11,58,814	...	3,49,430
E.—Debt Services—													
19.—Interest on Ordinary Debt	43	221	41,49,709	1,42,59,582	7,56,585	78,60,996	79,95,053	...	...	22,65,425	21,95,225	...	3,94,82,575

Deduct—Amount chargeable to—													
Railways	43A	222	...	...	...	*9,477*	...	*4,62,963*	...	...	...	*45,994*	*5,18,434*
Irrigation	43A	222	*38,33,260*	*42,72,914*	*15,48,137*	*48,57,036*	*77,35,654*	*12,24,625*	...	*20,37,145*	*17,72,572*	...	*2,72,61,343*
Forests	43A	222	...	*10,608*	...	*18,766*	...	...	...	...	*3,092*	*4,411*	*36,877*
Remainder chargeable to Ordinary Debt	43A	222	3,16,449	99,76,060	—7,91,552	29,95,717	2,59,399	—16,87,588	...	2,28,280	4,19,561	—50,405	1,16,65,921
21.—Sinking Funds	45	230	...	9,38,933	..	3,00,000	...	...	...	...	...	...	12,38,933
TOTAL			3,16,449	1,09,14,993	—7,91,552	32,95,717	2,59,399	—16,87,588	...	2,28,280	4,19,561	—50,405	1,29,04,854
F.—Civil Administration—													
22.—General Administration	46	239	1,27,04,208	1,12,80,459	1,16,47,850	1,35,20,050	96,56,871	87,96,310	1,57,159	68,91,438	47,66,324	25,46,745	8,19,67,414
24.—Administration of Justice	48A	248	94,52,056	64,88,485	1,10,88,916	65,80,300	43,14,852	47,67,201	2,873	33,86,341	30,86,337	8,97,429	5,00,64,790
25.—Jails and Convict Settlements	49A	255	39,28,010	26,36,499	35,00,105	38,66,014	38,51,410	25,54,857	3,903	16,89,791	9,29,681	4,98,052	2,34,58,322
26.—Police	50A	261	2,02,17,161	1,71,62,268	1,84,48,663	1,72,08,101	1,20,58,682	1,39,52,792	97,457	79,55,127	56,30,751	30,51,682	11,57,82,684
27.—Ports and Pilotage	51C	266	49,374	1,65,345	2,09,801	...	...	30,70,630	...	8,720	...	68,638	35,72,508
30.—Scientific Departments	54	273	1,29,690	78,607	22,476	29,097	85,312	1,54,814	..	34,840	10,890	44,314	5,90,010
31.—Education	55A	279	1,52,93,605	1,70,56,703	1,21,14,734	1,38,17,331	98,40,533	66,04,922	42,878	53,16,008	52,99,947	22,92,753	8,76,79,414
32.—Medical	56A	285	53,84,157	43,91,064	52,73,552	24,79,072	29,79,628	30,63,510	60,112	15,00,257	14,14,738	9,39,015	2,74,85,105
33.—Public Health	57A	289	10,21,860	17,26,115	24,77,091	14,27,960	9,58,053	6,87,059	6,964	5,22,620	3,57,676	5,33,046	97,18,444
34.—Agriculture	58A	294	26,38,982	23,19,134	20,75,873	25,32,963	28,65,146	15,60,374	8,112	9,07,210	13,31,764	4,08,883	1,66,48,441
35.—Industries	59A	301	16,36,421	2,59,954	11,87,340	8,58,044	8,40,222	1,14,477	...	4,72,394	6,29,605	89,417	60,87,874
36.—Aviation	60	303	...	...	...	...	...	17,327	...	...	...	...	17,327
37.—Miscellaneous Departments	61A	307	9,96,826	4,74,053	2,49,483	1,77,365	75,700	6,13,640	2,141	44,107	72,928	13,292	27,19,535
TOTAL			7,34,52,350	6,40,38,686	6,82,95,884	6,24,96,297	4,75,26,409	4,59,57,913	3,81,599	2,87,28,853	2,35,30,641	1,13,83,266	42,57,91,898
H.—Civil Works—													
41.—Civil Works	66A	328	1,01,50,331	1,01,76,932	1,00,97,205	77,39,017	1,05,13,001	1,90,93,480	5,25,976	56,99,380	62,75,745	40,85,445	8,43,56,512
J.—Miscellaneous—													
43.—Famine Relief and Insurance—													
A.—Famine Relief	70	351	85,034	2,67,570	28,725	32,236	6,692	37,225	...	...	37,517	4,036	4,99,035
B.—Transfers to Famine Insurance Funds	70A	352	5,62,286	60,81,360	1,71,275	36,00,517	3,74,308	29,775	...	11,47,954	32,94,143	10,000	1,52,71,618
45.—Superannuation Allowances and Pensions	72C	364	46,10,468	51,15,667	43,12,097	50,03,976	35,13,912	20,88,438	...	19,12,984	17,08,374	6,09,368	2,88,75,284
46.—Stationery and Printing	73B	370	16,89,333	13,70,674	18,80,921	12,36,311	9,89,053	9,50,728	...	8,86,293	6,17,276	4,83,666	1,01,04,255
47.—Miscellaneous	74C	389	9,39,581	21,75,949	2,92,891	8,45,187	44,45,322	16,02,190	72,033	1,59,068	1,71,523	4,79,599	1,11,83,343
TOTAL			78,86,702	1,50,11,220	66,85,909	1,07,18,227	93,29,287	47,08,356	72,033	41,06,299	58,28,833	15,86,669	6,59,33,535
TOTAL EXPENDITURE IN INDIA CHARGED AGAINST REVENUE			12,29,45,004	13,23,70,811	9,33,76,094	10,48,92,289	8,65,21,074	9,84,46,266	11,24,814	4,50,92,721	4,79,61,700	2,00,94,879	75,28,25,652
EXPENDITURE IN ENGLAND CONVERTED INTO Rs. AT £ 1=Rs. 10 (FOR DETAILS, SEE ACCOUNT No. 4-B.)	4B	14	20,65,985	19,35,142	16,74,246	14,43,992	13,27,094	26,08,030	...	8,07,789	6,51,887	2,96,074	1,28,10,239
EXCHANGE ON DITTO (a)			10,65,859	10,11,311	8,70,587	7,61,428	6,95,991	13,74,223	...	4,23,818	3,43,817	1,55,597	67,02,631
Total Expenditure of Provincial Governments Charged against Revenue			12,60,76,848	13,53,17,264	9,59,20,927	10,70,97,709	8,85,44,159	10,24,28,519	11,24,814	4,63,24,328	4,89,57,404	2,05,46,550	77,23,38,522
Total Revenue (*see Account No. 8*)	8	31	12,57,75,165	14,17,19,848	9,84,95,874	10,06,04,840	8,27,90,005	8,67,93,753	18,17,875	4,94,11,126	5,15,33,538	1,84,43,219	75,73,85,238
Surplus (+) Deficit (−) of each Government			—3,01,683	+64,02,579	+25,74,947	—64,92,869	—57,54,154	—1,56,34,766	+6,93,061	+30,86,798	+25,76,134	—21,03,331	—1,49,53,284

(a) For distribution of Exchange over Major heads see the relative Subsidiary Accounts.

No. 10.—ACCOUNT of the RECEIPTS of the several PROVINCIAL GOVERNMENTS showing the AMOUNTS received on each ACCOUNT for the year ended the 31st March 1923.

RECEIPTS.	DETAILS OF SUBSIDIARY ACCOUNTS.		Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	BURMA.		Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	Total Provincial Governments.
	No. of Acct.	Page.						Government of Burma.	Shan States Federation.				
			R	R	R	R	R	R	R	R	R	R	R
Revenue as per Account No. 8	...	31	12,57,75,165	14,17,19,843	9,84,95,874	10,06,04,840	8,27,90,005	8,67,93,753	18,17,875	4,94,11,126	5,15,33,538	1,84,43,219	75,73,85,238
H H. XLII.—Bombay Development Scheme	68	342	...	27,85,348	...	...	...	...	...	...	...	...	27,85,348
N.—Public Debt incurred—													
Loans raised in open market:													
6 per cent. United Provinces Development Loan	82A	472	...	...	...	56,595	...	...	...	...	...	...	56,595
S.—Loans from Central Government	82A	472	66,18,000	7,65,19,777	51,89,000	...	1,32,01,833	...	...	20,00,000	29,25,000	12,67,251	10,77,20,861
TOTAL			66,18,000	7,65,19,777	51,89,000	56,595	1,32,01,833	...	...	20,00,000	29,25,000	12,67,251	10,77,77,456
P.—Deposits and Advances—													
Famine Insurance Funds	87	479	5,62,358	61,02,998	1,80,864	37,69,766	3,74,308	32,787	...	14,52,048	35,35,210	10,466	1,60,20,805
Sinking Funds for Provincial Loans	89	482	...	10,08,213	...	3,03,450		...	...		...	...	13,11,663
Other Sinking Fund Deposits	89A	482	...	...	...	...	...	...	...	...	290	...	290
Suspense	App.A	...	...	855	...	...	...	...	...	39,244	...	...	40,099
Miscellaneous			...	1,427	...	...	...	...	...	...	...	...	1,427
TOTAL			5,62,358	71,13,493	1,80,864	40,73,216	3,74,308	32,787	...	14,91,292	35,35,500	10,466	1,73,74,284
R.—Loans and Advances by Provincial Governments	96	500	37,54,098	95,62,357	10,00,702	69,41,853	42,46,378	27,00,932	...	15,61,862	56,89,932	4,20,641	3,58,78,815
Total Provincial Receipts			13,67,09,621	23,77,00,818	10,48,66,440	11,16,76,504	10,06,12,524	8,95,27,472	18,17,875	5,44,64,280	6,36,84,030	2,01,41,577	92,12,01,141
Opening Balance, April 1st, 1922	...	...	...	2,14,13,278	67,51,372	3,01,90,999	...	5,84,80,084	...	93,16,643	33,409	6,52,062	12,68,37,847
GRAND TOTAL			13,67,09,621	25,91,14,096	11,16,17,812	14,18,67,503	10,06,12,524	14,80,07,556	18,17,875	6,37,80,923	6,37,17,439	2,07,93,639	1,04,80,38,988

No. 11.—ACCOUNT of the DISBURSEMENTS of the several PROVINCIAL GOVERNMENTS showing the AMOUNTS paid on each ACCOUNT for the year ended the 31st March 1923.

DISBURSEMENTS.	Details of Subsidiary Accounts. No. of Acct.	Details of Subsidiary Accounts. Page.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Burma. Government of Burma.	Burma. Shan States Federation.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	Total Provincial Governments.
			R	R	R	R	R	R	R	R	R	R	R
Expenditure charged against Revenue— As per Account No. 9	...	33	12,60,76,848	13,53,17,264	9,59,20,927	10,70,97,709	8,85,44,159	10,24,28,519	11,24,814	4,63,24,328	4,89,57,404	2,05,46,550	77,23,38,522
Forest, Irrigation and other Capital not charged to Revenue—													
AA.—52-A.—Capital Outlay on Forests	21B	96	...	2,19,912	...	1,13,543	...	...	...	...	95,129	1,35,719	5,64,303
C C.—55.—Construction of Irrigation, etc., Works	34	167	6,42,594	69,49,921	51,89,000	57,73,772	90,87,302	...	...	...	17,40,000	...	2,93,82,559
FF.—56-A.—Capital Outlay of improvements on Public Health	57B	290	...	6,07,409	...	...	...	...	...	...	...	...	6,07,409
56-B—Capital Outlay on Agricultural Improvements	58B	296	...	...	...	20,000	...	...	...	...	...	...	20,000
56-D.—Capital outlay on Hydro-Electric Scheme	54B	275	...	...	...	...	91,029	...	...	...	...	...	91,029
HH.—59.—Bombay Development Scheme	68A	344	...	2,65,50,629	...	...	...	...	...	...	...	...	2,65,50,629
HH.—60.—Civil Works	69	346	...	44,91,507	...	13,80,510	2,30,338	...	...	...	...	...	61,02,355
JJ.—60-A.—Other Provincial Works not charged to Revenue	74D	390	5,77,509	17,50,992	...	29,10,629	..	...	...	...	...	..	52,39,130
TOTAL			12,20,103	4,05,70,370	51,89,000	1,01,98,454	94,08,669	...	...	...	18,35,129	1,35,719	6,85,57,444
S.—Public Debt Discharged— Loans from Central Government	82A	472	14,24,980	29,00,000	2,06,764	25,00,000	...	...	...	4,76,864	42,59,556	...	1,17,68,164
P.—Deposits and Advances— Famine Insurance Funds	87	479	...	...	...	11,84,264	...	...	...	81,768	4,71,495	...	17,37,527
Sinking Funds for Provincial loans	89	482	...	10,10,710	...	3,00,000	..	...	...	...	...	...	13,10,710
Miscellaneous	App. A	...	...	...	...	...	...	...	...	..	...	525	525
TOTAL			...	10,10,710	...	14,84,264	...	...	...	81,768	4,71,495	525	30,48,762
R.—Loans and Advances by Provincial Governments	96	500	71,32,302	3,59,20,838	12,09,449	64,70,937	22,85,388	87,42,774	...	25,69,901	4,31,551	90,379	6,48,53,519
Total Provincial Disbursements			13,58,54,233	21,57,19,182	10,25,26,140	12,77,51,364	10,02,38,216	11,11,71,293	11,24,814	4,94,52,861	5,59,55,135	2,07,73,173	92,05,66,411
Closing Balance, March 31st, 1923	...	...	(a) 8,55,388	(b) 4,33,94,914	(c) 90,91,672	(d) 1,41,16,139	(e) 3,74,308	(f) 3,68,36,263	6,93,061	(g) 1,43,28,062	(h) 77,62,304	(i) 20,466	12,74,72,577
GRAND TOTAL			13,67,09,621	25,91,14,096	11,16,17,812	14,18,67,503	10,06,12,524	14,80,07,556	18,17,875	6,37,80,923	6,37,17,439	2,07,93,639	1,04,80,38,988

(a) Includes Rs. 5,62,358 on account of the balance of the Famine Insurance Fund on 31st March 1923.
(b) " 61,02,998 " " " "
(c) " 3,85,360 " " " "
(d) " 57,54,560 " " " "
(e) Represents the balance of the Famine Insurance Fund on 31st March 1923.

(f) Includes Rs. 97,358 on account of the balance of the Famine Insurance Fund on 31st March 1923.
(g) " 22,10,588 " " " "
(h) " 30,63,715 " " " "
(i) Represents the balance of the Famine Insurance Fund on 31st March 1923.

No 11-A.—STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFERRED of the EXPENDITURE of the GOVERNMENT OF MADRAS in *India* and in *England* for the year ended 31st March 1923.

HEADS OF EXPENDITURE.	INDIA.		ENGLAND (FIRST CONVERTED INTO Rs. AT £1= Rs. 10 AND THEN EXCHANGE ADDED).		INDIA AND ENGLAND.	
	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.
	R	R	R	R	R	R
A.—Direct Demands on the Revenue—						
5.—Land Revenue	1,33,16,255	...	28,402	...	1,33,44,657	...
6.—Excise	(a)56,214	28,45,852	...	24,480	56,214	28,70,332
7.—Stamps	6,01,464	...	...	...	6,01,464	...
8.—Forest	47,68,990	...	59,562	...	48,28,552	...
9.—Registration	(a)2,835	21,89,643	...	...	2,835	21,89,643
TOTAL	1,87,45,758	50,35,495	87,964	24,480	1,88,33,722	50,59,975
C.—Irrigation, etc., Revenue Account—						
14.—Works for which Capital accounts are kept—						
Interest on Debt	38,33,260		...	...	38,33,260	
15.—Other Revenue Expenditure financed from Ordinary Revenues.	34,94,100	...	...	...	34,94,100	...
15. (1)—Other Expenditure financed from Famine Insurance Grant	7,966	...	...	...	7,966	...
TOTAL	73,35,326	...	...	...	73,35,326	...
CC.—Irrigation, etc., Capital Account (charged to Revenue)—						
16.—Construction of Irrigation, etc., Works—						
A.—Financed from Famine Insurance Grants	5,714	...	...	...	5,714	...
B.—Financed from Ordinary Revenues	16,879	...	...	...	16,879	...
TOTAL	22,593	..	...	...	22,593	...
E.—Debt Services—						
19.—Interest on Ordinary Debt	41,49,709	...	...	...	41,49,709	...
Deduct—Amount chargeable to Irrigation	*38,33,260*	...	...	...	*38,33,260*	...
Remainder chargeable to Ordinary Debt	3,16,449	...	...	...	3,16,449	...
Carried over	2,64,20,126	50,35,495	87,964	24,480	2,65,08,090	50,59,975

(a) Relates to expenditure in Agency Tracts which have been declared to be Backward Tracts under Sub-Section 2 of Section 52-A. of the Government of India Act.

No. 11-A.—STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFERRED of the EXPENDITURE of the GOVERNMENT OF MADRAS in *India* and in *England* for the year ended 31st March 1923—*contd.*

HEADS OF EXPENDITURE.	INDIA.		ENGLAND (FIRST CONVERTED INTO Rs. AT £1=Rs. 10 AND THEN EXCHANGE ADDED.)		INDIA AND ENGLAND.	
	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.
	R	R	R	R	R	R
Brought forward	2,64,20,126	50,35,495	87,964	24,480	2,65,08,090	50,59,975
F.—Civil Administration—						
22.—General Administration	1,24,19,042	2,85,166	4,93,942	...	1,29,12,984	2,85,166
24.—Administration of Justice	94,52,056	...	1,41,288	...	95,93,344	...
25.—Jails and Convict Settlements	39,28,010	...	16,172	...	39,44,182	...
26.—Police	2,02,17,161	...	2,12,412	...	2,04,29,573	...
27.—Ports and Pilotage	49,374	...	...	...	49,374	...
30.—Scientific Departments	69,709	59,981	...	8,638	69,709	68,619
31.—Education	(a)12,99,826	1,39,93,779	...	1,50,427	12,99,826	1,41,44,206
32.—Medical	(b)1,12,207	52,71,950	...	2,52,225	1,12,207	55,24,175
33.—Public Health	(b) 27,618	9,94,242	...	28,570	27,618	10,22,812
34.—Agriculture	(b)36,233	26,02,749	...	54,513	36,233	26,57,262
35.—Industries	3,59,671	12,76,750	...	1,43,034	3,59,671	14,19,784
37.—Miscellaneous Departments	7,52,480	2,44,346	6,224	...	7,58,704	2,44,346
TOTAL	4,87,23,387	2,47,28,963	8,70,038	6,37,407	4,95,93,425	2,53,66,370
H.—Civil Works—						
41.—Civil Works	10,83,844	90,66,487	...	5,36,139	10,83,844	96,02,626
J.—Miscellaneous—						
43.—Famine Relief and Insurance—						
A.—Famine Relief	85,034	...	...	...	85,034	...
B.—Transfers to Famine Insurance Fund	5,62,286	..	...	..	5,62,286	...
45.—Superannuation Allowances and Pensions	46,10,468	...	2,77,453	...	48,87,921	...
46.—Stationery and Printing	14,43,574	2,45,759	6,40,348	...	20,83,922	2,45,759
47.—Miscellaneous	2,15,999	7,23,582	58,015	...	2,74,014	7,23,582
TOTAL	69,17,361	9,69,341	9,75,816	...	78,93,177	9,69,341
Total Expenditure as in Account No. 9	8,31,44,718	3,98,00,286	19,33,818	11,98,026	8,50,78,536	4,09,98,312
C. XIII.—Irrigation, etc.— Working Expenses adjusted by deduction from Receipts	32,69,292	...	...	...	32,69,292	...
L.—Provincial Contributions, etc.—						
51.—Provincial Contributions	3,48,00,000	...	...	...	3,48,00,000	...
52.—Miscellaneous Adjustments between Central and Provincial Governments	46,954	...	...	...	46,954	...
TOTAL	3,48,46,954	...	...	...	3,48,46,954	...
CC. to JJ.—Irrigation, and other Capital (not charged to Revenue)—						
55.—Construction of Irrigation, etc., Works	6,42,594	...	...	...	6,42,594	...
60A.—Other Provincial Works not charged to Revenue	...	5,77,509	...	...	...	5,77,509
TOTAL	6,42,594	5,77,509	...	...	6,42,594	5,77,509
GRAND TOTAL	12,19,03,558	4,03,77,795	19,33,818	11,98,026	12,38,37,376	4,15,75,821

(a) Includes expenditure in Agency Tracts.
(b) Expenditure in Agency Tracts.

No. 11-B.—STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFERRED of the EXPENDITURE of the GOVERNMENT OF BOMBAY in *India* and in *England* for the year ended 31st March 1923.

HEADS OF EXPENDITURE.	INDIA.		ENGLAND (FIRST CONVERTED INTO Rs. AT £1=Rs. 10) AND THEN EXCHANGE ADDED.)		INDIA AND ENGLAND.	
	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.
	R	R	R	R	R	R
A.—Direct Demands on the Revenue—						
5.—Land Revenue	1,66,80,598	...	68,630	...	1,67,49,228	...
6.—Excise	...	32,51,062	...	24,952	...	32,76,014
7.—Stamps	3,59,266	...	...	...	3,59,266	...
8.—Forest	...	39,46,514	...	67,830	...	40,14,344
9.—Registration	...	7,40,634	...	...	...	7,40,634
9A.—Scheduled Taxes	185	...	...	...	185	...
TOTAL	1,70,40,049	79,38,210	68,630	92,782	1,71,08,679	80,30,992
C.—Irrigation, etc., Revenue Account—						
14.—Works for which Capital Accounts are kept—						
Interest on Debt	42,72,914	...	...	...	42,72,914	...
15.—Other Revenue Expenditure financed from Ordinary Revenues	29,77,807	...	78,244	...	30,56,051	...
TOTAL	72,50,721	...	78,244	...	73,28,965	...
E—Debt Services—						
19.—Interest on Ordinary Debt	1,42,59,582	...	5,806	...	1,42,65,388	...
Deduct—Amount chargeable to Irrigation	*42,72,914*	...	...	...	*42,72,914*	...
" Amount chargeable to Forests	*10,608*	...	...	...	10,608	...
Remainder chargeable to Ordinary Debt	99,76,060	...	5,806	...	99,81,866	...
21.—Sinking Funds	9,38,933	...	...	..	9,38,933	...
TOTAL	1,09,14,993	...	5,806	...	1,09,20,799	...
Carried over	3,52,05,763	79,38,210	1,52,680	92,782	3,53,58,443	80,30,992

No. 11-B.—STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFERRED of the EXPENDITURE of the GOVERNMENT OF BOMBAY in *India* and in *England* for the year ended the 31st March 1923—*contd*

HEADS OF EXPENDITURE.	INDIA.		ENGLAND. (FIRST CONVERTED INTO Rs. AT £1=Rs. 10 AND THEN EXCHANGE ADDED.)		INDIA AND ENGLAND.	
	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.
	R	R	R	R	R	R
Brought forward	3,52,05,763	79,38,210	1,52,680	92,782	3,53,58,443	80,30,992
F.—Civil Administration—						
22.—General Administration	1,12,80,459	...	4,19,760	...	1,17,00,219	...
24.—Administration of Justice	64,88,485	...	2,11,808	...	67,00,293	...
25.—Jails and Convict Settlements	26,36,499	...	66,491	...	27,02,990	...
26.—Police	1,71,62,268	...	2,19,493	...	1,73,81,761	...
27.—Ports and Pilotage	1,65,345	...	9,967	...	1,75,312	...
30.—Scientific Department	17,407	61,200	...	...	17,407	61,200
31.—Education	6,30,994	64,25,709	...	1,67,457	6,30,994	1,65,93,166
32.—Medical	(a) 6,360	43,84,704	...	1,54,222	6,360	45,38,926
33.—Public Health	...	17,26,115	...	31,399	...	17,57,514
34.—Agriculture	...	23,19,134	...	67,992	...	23,87,126
35.—Industries	...	2,59,954	...	31,547	...	2,91,501
37.—Miscellaneous Department	4,60,672	13,381	26,482	...	4,87,154	13,381
TOTAL	3,88,48,489	2,51,90,197	9,54,001	4,52,617	3,98,02,490	2,56,42,814
H.—Civil Works—						
41.—Civil Works	4,73,108	97,03,824	...	4,37,534	4,73,108	1,01,41,358
J.—Miscellaneous—						
43.—Famine Relief and Insurance—						
A.—Famine Relief	2,67,570	...	11,070	...	2,78,640	...
B.—Transfers to Famine Insurance Funds	60,81,360	...	...	...	60,81,360	...
45.—Superannuation allowances and pensions	51,15,667	...	3,96,447	...	55,12,114	...
46.—Stationery and Printing	12,76,888	93,786	4,30,142	...	17,07,030	93,786
47.—Miscellaneous	7,61,609	14,14,340	19,180	...	7,80,789	14,14,340
TOTAL	1,35,03,094	15,08,126	8,56,839	...	1,43,59,933	15,08,126
Total Expenditure as in Account No. 9	8,80,30,454	4,43,40,357	19,63,520	9,82,933	8,99,93,974	4,53,23,290
C.-XIII.—Irrigation, etc.— Working Expenses adjusted by deduction from Receipts	38,98,249	...	1,923	...	39,00,172	...
L.—Provincial Contributions, etc.						
51.—Provincial Contribution	56,00,000	...	...	...	56,00,000	...
52.—Miscellaneous Adjustments between Central and Provincial Governments	42,981	26,776	...	...	42,981	26,776
TOTAL	56,42,981	26,776	...	...	56,42,981	26,776
A.A to J.J.—Forest, Irrigation and other Capital (not charged to Revenue)—						
52 A.—Capital outlay on Forests	...	2,19,912	...	...	...	2,19,912
55.—Construction of Irrigation, etc. Works	62,75,655	...	6,74,266	...	69,49,921	...
56 A.—Capital outlay on Improvement of Public Health	...	6,07,409	...	...	...	6,07,409
59.—Bombay Development Scheme	2,25,98,229	...	39,52,400	...	2,65,50,629	...
60. Civil Works	...	44,91,507	...	...	...	44,91,507
60A. Other Provincial Works not charged to Revenue	..	17,50,992	...	..	...	17,50,992
TOTAL	2,88,73,884	70,69,820	46,26,666	...	3,35,00,550	70,69,820
GRAND TOTAL	12,64,45,568	5,14,36,953	65,92,109	9,82,933	13,30,37,677	5,24,19,886

(a) Represents grant to the Bombay Medical Council which has been classified as 'Reserved'.

No. 11-C.—STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFERRED of the EXPENDITURE of the GOVERNMENT of BENGAL in *India* and in *England* for the year ended 31st March 1923.

HEADS OF EXPENDITURE.	INDIA.		ENGLAND (FIRST CONVERTED INTO Rs. AT £1=Rs. 10) AND THEN EXCHANGE ADDED.)		INDIA AND ENGLAND.	
	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.
	R	R	R	R	R	R
A.—Direct Demands on the Revenue—						
5.—Land Revenue	28,88,004	...	21,020	...	29,09,024	...
6.—Excise	(a) 41,299	14,96,111	...	1,075	41,299	14,97,186
7.—Stamps	8,56,825	...	...	...	8,56,825	...
8.—Forest	12,31,250	...	42,750	...	12,74,000	...
9.—Registration	(a) 4,258	17,53,002	...	...	4,258	17,53,002
9A.—Scheduled Taxes	19,900	...	...	...	19,900	...
TOTAL	50,41,536	32,49,113	63,770	1,075	51,05,306	32,50,188
C.—Irrigation, etc., Revenue Account—						
14.—Works for which Capital accounts are kept—						
Interest on Debt	15,48,137	...	...	...	15,48,137	...
15.—Other Revenue Expenditure financed from Ordinary Revenues	13,86,957	...	20,166	...	14,07,123	...
TOTAL	29,35,094	...	20,166	...	29,55,260	...
CC.—Irrigation, etc., Capital Account (charged to Revenues)—						
16.—Construction of Irrigation, etc., Works—						
B.—Financed from Ordinary Revenue	—21,37,095	...	...	...	—21,37,095	...
E.—Debt Services—						
19.—Interest on Ordinary Debt	7,56,585	...	...	...	7,56,585	...
Deduct—Amount chargeable to Irrigation	*—15,48,137*	...	...	...	*—15,48,137*	...
Remainder chargeable to Ordinary Debt	—7,91,552	...	...	...	—7,91,552	...
Carried over	50,47,983	32,49,113	83,936	1,075	51,31,919	32,50,188

(a) Represents expenditure in Darjeeling and Chittagong Hill Tracts, which have been declared to be Backward Tracts.

No. 11-C.—STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFERRED of the EXPENDITURE of the GOVERNMENT of BENGAL in *India* and in *England* for the year ended 31st March 1923 —*contd.*

HEADS OF EXPENDITURE.	INDIA.		ENGLAND (FIRST CONVERTED INTO Rs. AT £1=Rs. 10 AND THE EXCHANGE ADDED.)		INDIA AND ENGLAND.	
	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.
	R	R	R	R	R	R
Brought forward	50,47,983	32,49,113	83,936	1,075	51,31,919	32,50,188
F.—Civil Administration—						
22.—General administration	1,16,47,850	...	4,22,561	...	1,20,70,411	...
24.—Administration of Justice	1,10,88,916	...	2,59,509	...	1,13,48,425	...
25.—Jails and Convict settlements	35,00,105	...	1,28,538	...	36,28,643	...
26.—Police	1,84,48,663	...	2,21,962	...	1,86,70,625	...
27.—Ports and Pilotage	2,09,801	...	74,019	...	2,83,820	...
30.—Scientific Departments	22,476	...	...	—15	22,476	—15
31.—Education	(*b*)13,13,148	1,08,01,586	4,555	1,97,929	13,17,703	1,09,99,515
32.—Medical	(*a*)1,15,462	51,58,090	...	2,61,758	1,15,462	54,19,848
33.—Public Health	(*a*)33,160	24,43,931	...	35,174	33,160	24,79,105
34.—Agriculture	(*a*)43,276	20,32,597	...	60,695	43,276	20,93,292
35.—Industries	3,59,585	8,27,755	...	65,980	3,59,585	8,93,735
37.—Miscellaneous Departments	2,08,908	40,575	11,366	...	2,20,274	40,575
TOTAL	4,69,91,350	2,13,04,534	11,22,510	6,21,521	4,81,13,860	2,19,2[illegible],055
H.—Civil Works—						
41.—Civil Works	16,00,392	84,96,813	...	1,17,920	16,00.392	86,14,733
J.—Miscellaneous—						
43.—Famine Relief and Insurance— A.—Famine Relief	28,725	...	...	...	28,725	...
B.—Transfers to Famine Insurance Fund	1,71,275	...	...	...	1,71,275	...
45.—Superannuation Allowances and Pensions	43,12,097	...	2,14,240	...	45,26,337	...
46.—Stationery and Printing	18,39,479	41,442	3,28,634	...	21,68,113	41,442
47.—Miscellaneous	2,92,891	...	54,997	...	3,47,888	...
TOTAL	66,44,467	41,442	5,97,871	...	72,42,338	41,442
Total Expenditure as in Account No. 9	6,02,84,192	3,30,91,902	18,04,317	7,40,516	6,20,88,509	3,38,32,418
C.—XIII—Irrigation, etc.—						
Working Expenses adjusted by deduction from Receipts	13,20,344	...	2,442	...	13,22,786	...
L.—Provincial Contributions etc.—						
52.—Miscellaneous Adjustments between Central and Provincial Governments	42.559	...	...	...	42,559	...
C. C.—Irrigation Capital (not charged to Revenue)—						
55.—Construction of Irrigation, etc., Works	30,42.520	...	21,46,480	...	51,89,000	...
GRAND TOTAL	6,46,89,615	3,30,91,902	39,53,239	7,40,516	6.86,42,854	3,38,32,418

(*a*) *Vide* foot note on page 40.

(*b*) Includes expenditure in Darjeeling and Chittagong Hill Tracts.

No. 11-D.—STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFERRED of the EXPENDITURE of the GOVERNMENT of the UNITED PROVINCES in *India* and in *England* for the year ended 31st March 1923.

HEADS OF EXPENDITURE.	INDIA.		ENGLAND (FIRST CONVERTED INTO Rs. AT £1 = Rs. 10 AND THEN EXCHANGE ADDED.)		INDIA AND ENGLAND.	
	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.
	R	R	R	R	R	R
A.—Direct Demands on the Revenues—						
5.—Land Revenue	77,85,711	...	3,520	...	77,89,231	...
6.—Excise	...	6,51,384	...	7,185	...	6,58,569
7.—Stamps	3,25,835	...	...	...	3,25,835	...
8.—Forest	61,22,015	...	1,05,509	...	62,27,524	...
9.—Registration	...	4,62,840	...	...	...	4,62,840
TOTAL	1,42,33,561	11,14,224	1,09,029	7,185	1,43,42,590	11,21,409
B.—Railway Revenue Account—						
10.—State Railways: Interest on Debt	9,477	...	...	...	9,477	...
11.—Subsidized Companies	7,081	...	...	...	7,081	...
12.—Micellaneous Railway Expenditure	9,090	...	...	...	9,090	...
TOTAL	25,648	...	...	...	25,648	...
C.—Irrigation, etc., Revenue Account—						
14.—Works for which Capital accounts are kept—						
Interest on Debt	48,37,036	...	...	...	48,37,036	...
15.—Other Revenue Expenditure financed from Ordinary Revenues	1,05,315	...	37,462	...	1,42,777	...
TOTAL	49,42,351	...	37,462	...	49,79,813	...
CC.—Irrigation, etc., Capital Account (charged to Revenue)—						
16.—Construction of Irrigation, etc., Works—						
A.—Financed from Famine Insurance Grants	3,27,247	...	...	...	3,27,247	...
E.—Debt Services—						
19.—Interest on Ordinary Debt	78,60,996	..	...	...	78,60,996	...
Deduct—Amount chargeable to Railways	*9,477*	...	...	...	*9,477*	...
" Amount chargeable to Irrigation	*48,37,036*	...	...	...	*48,37,036*	...
" Amount chargable to Forests	*18,766*	...	...	...	*18,766*	...
Remainder chargeable to Ordinary Debt	29,95,717	...	...	...	* 29,95,717	...
21.—Sinking Fund	3,00,000	...	...	...	3,00,000	...
TOTAL	32,95,717	...	...	...	32,95,717	...
Carried over	2,28,24,624	11,14,224	1,46,491	7,185	2,29,71,115	11,21,409

No. 11-D.—STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFERRED of the EXPENDITURE of the GOVERNMENT of UNITED PROVINCES in *India* and in *England* for the year ended the 31st March 1923—*contd.*

HEADS OF EXPENDITURE.	INDIA.		ENGLAND (FIRST CONVERTED INTO RS. AT £1 = Rs 10 AND THEN EXCHANGE ADDED.)		INDIA AND ENGLAND.	
	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.
	R	R	R	R	R	R
Brought forward	2,28,24,524	11,14,224	1,46,491	7,185	2,29,71,015	11,21,409
F.—Civil Administration—						
22.—General Administration	1,35,20,050	...	6,06,037	...	1,41,26,087	...
24.—Administration of Justice	65,80,300	...	2,77,717	...	68,58,017	...
25.—Jails and Convict Settlements	38,66,014	...	...	...	38,66,014	...
26.—Police	1,72,08,101	...	3,66,448	...	1,75,74,549	...
30.—Scientific Departments	8,031	21,066	...	...	8,031	21,066
31.—Education	8,24,681	1,29,92,650	...	1,13,741	8,24,681	1,31,06,391
32.—Medical	...	24,79,072	...	90,044	...	25,69,116
33.—Public Health	...	14,27,960	...	22,727	...	14,50,687
34.—Agriculture	...	25,32,963	...	95,862	...	26,28,825
35.—Industries	...	8,58,044	...	15,979	...	8,74,023
37.—Miscellaneous Departments	1,21,954	55,411	11,351	...	1,33,305	55,411
TOTAL	4,21,29,131	2,03,67,166	12,61,553	3,38,353	4,33,90,684	2,07,05,519
H.—Civil Works—						
41.—Civil Works	1,52,522	75,86,495	...	1,32,642	1,52,522	77,19,137
J.—Miscellaneous—						
43.—Famine Relief and Insurance—						
A.—Famine Relief	32,236	...	...	...	32,236	...
B.—Transfers to Famine Insurance Fund	36,00,517	...	...	...	36,00,517	...
45.—Superannuation Allowances and Pensions	50,03,976	...	3,09,704	...	53,13,680	...
46.—Stationery and Printing	11,30,917	1,05,394	8,058	...	11,38,975	1,05,394
47.—Miscellaneous	7,22,478	1,22,709	1,434	...	7,23,912	1,22,709
TOTAL	1,04,90,124	2,28,103	3,19,196	...	1,08,09,320	2,28,103
Total Expenditure as in Account No. 9	7,55,96,301	2,92,95,988	17,27,240	4,78,180	7,73,23,541	2,97,74,168
C. XIII - Irrigation etc.—						
Working Expenses adjusted by deduction from Receipts	53,58,523	...	2,201	...	53,60,724	...
L.—Provincial Contributions, etc.,						
51.—Provincial Contributions	2,40,00,000	...	...	...	2,40,00,000	...
52.—Miscellaneous Adjustments between Central and Provincial Governments.	1,98,700	...	...	...	1,98,700	...
TOTAL	2,41,98,700	...	...	...	2,41,98,700	...
A A. to JJ.—Forest, Irrigation and other Capital (not charged to Revenue)—						
52-A.—Capital outlay on Forests	1,13,543	...	...	...	1,13,543	...
55.—Construction of Irrigation, etc., Works	57,00,452	...	73,320	...	57,73,772	...
56-B.—Capital outlay on Agricultural Improvements	...	20,000	...	...	...	20,000
60.—Civil Works	...	13,80,510	...	...	...	13,80,510
60-A.—Other Provincial Works not charged to Revenue	7,21,470	21,89,159	...	...	7,21,470	21,89,159
TOTAL	65,35,465	35,89,669	73,320	...	66,08,785	35,89,669
GRAND TOTAL	11,16,88,989	3,28,85,657	18,02,761	4,78,180	11,34,91,750	3,33,63,837

No. 11E.—STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFERRED of the EXPENDITURE of the GOVERNMENT of the PUNJAB in *India* and in *England* for the year ended the 31st March 1923.

HEADS OF EXPENDITURE.	INDIA.		ENGLAND (FIRST CONVERTED INTO Rs. AT £1= Rs. 10 AND THEN EXCHANGE ADDED.)		INDIA AND ENGLAND.	
	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.
	R	R	R	R	R	R
A.—Direct Demands on the Revenues—						
5.—Land Revenue	45,50,572	...	—2,438	...	45,48,134	...
6.—Excise	...	3,70,705	...	6,499	...	3,77,204
7.—Stamps	2,47,285	...	...	...	2,47,285	...
8.—Forest	48,92,916	...	41,258	...	49,34,174	...
9.—Registration	...	1,20,726	...	...	...	1,20,726
TOTAL	96,90,773	4,91,431	38,820	6,499	97,29,593	4,97,930
C.—Irrigation etc., Revenue Account—						
14.—Works for which Capital accounts are kept—						
Interest on Debt	77,35,654	...	...	...	77,35,654	...
15.—Other Revenue Expenditure financed from Ordinary Revenues	9,75,120	...	2,35,087	...	12,10,207	...
TOTAL	87,10,774	...	2,35,087	...	89,45,861	...
E.—Debt Services—						
19.—Interest on Ordinary Debt	79,95,053	...	5,357	...	80,00,410	...
Deduct—Amount chargeable to Irrigation	*77,35,654*	...	...	...	*77,35,654*	...
Remainder chargeable to Ordinary Debt	2,59,399	...	5,357	...	2,64,756	...
Carried over	1,86,60,946	4,91,431	2,79,264	6,499	1,89,40,210	4,97,930

No. 11-E.—STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFERRED of the EXPENDITURE of the GOVERNMENT of PUNJAB in *India* and in *England* for the year ended the 31st March 1923—*contd.*

HEADS OF EXPENDITURE.	INDIA.		ENGLAND (FIRST CONVERTED INTO Rs. AT £1 = Rs. 10 AND THE EXCHANGE ADDED).		INDIA AND ENGLAND.	
	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.
	R	R	R	R	R	R
Brought forward	1,86,60,946	4,91,421	2,79,264	6,499	1,89,40,210	4,97,930
F.—Civil Administration—						
22. General Administration	95 36,871	1,20,000	4,44,112	2,562	99,80,983	1,22,562
24.—Administration of Justice	43,14,852	...	2,42,120	...	45,56,972	...
25.—Jails and Convict Settlements	3[illegible],51,410	...	8,828	...	[illegible]8,60,238	...
26.—Police	1,20,54,967	(a) 3,715	1,93,511	...	1,22,48 478	3,715
30.—Scientific Departments	...	85,312	...	...	...	85,312
31.—Education	5,57,492	92,83,041	...	1,17,212	5,57,492	94,00 253
32.—Medical	...	29,79,628	...	66,853	...	30,46,481
33.—Public Health	...	9,58,053	...	24,930	...	9,82,983
34.—Agriculture	...	28,65,146	...	1,63,302	...	30,28,448
35.—Industries	...	8,40,222	...	19,940	...	8,60,162
37. Miscellaneous Departments	75 700	...	...	7,556	75,700	7,556
TOTAL	3,03,91,292	1,71,35,117	8,88,571	4,02,355	3,12,79,863	1,75,37,472
H.—Civil Works—						
41.—Civil Works	94,482	1,04,18,519	...	1,15,091	94,482	1,05,33,610
J.—Miscellaneous—						
43.—Famine Relief and Insurance—						
A.—Famine Relief	6,692	...	...	...	6,692	...
B.—Transfers to Famine Insurance Funds	3,74,308	...	...	...	3,74,308	...
45.—Superannuation Allowances and Pensions	35,13,912	...	2,68,439	...	37,82,351	...
46.—Stationery and Printing	9,32 360	56,693	52,156	...	9,84,516	56,693
47.—Miscellaneous	31,39,300	13,06,022	10,710	...	31,50,010	13,06,022
TOTAL	79,66,572	13,62,715	3,31,305	...	82,97,877	13,62,715
Total Expenditure as in Account No. 9	5,71,13,292	2,94,07,782	14,99,140	5,23,945	5,86,12,432	2,99,31,727
C. XIII.—Irrigation, etc.—						
Working Expenses adjusted by deduction from Receipts	1,56,53,621	...	966	...	1,56,54,587	...
L.—Provincial Contributions, etc.						
51—Provincial Contribution	1,75,00,000	...	...	...	1,75,00,000	...
52—Miscellaneous Adjustments between Central and Provincial Governments	50,774	...	...	...	50,774	...
TOTAL	1,75,50,774	...	...	...	1,75,50,774	...
CC. to HH.—Irrigation, and other Capital (not charged to Revenue)—						
55.—Construction of Irrigation, etc., Works	58,14,156	...	32,73,146	...	90,87,302	...
56-D.—Hydro-Electric Survey	...	91,029	...	...	...	91,029
60.—Civil Works	...	2,30,338	...	...	...	2,30,338
TOTAL	58 14,156	3,21,367	32,73,146	...	90,87,302	3,21,367
GRAND TOTAL	9,61,31,843	2,97,29,149	47,73,452	5,23,945	10,09,05,095	3,02,53,094

(*a*) Represents allowances to Police Stations for registration of Vital Statistics which is 'Transferred'.

No. 11-F.—STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFERRED of the EXPENDITURE of the GOVERNMENT of BIHAR and ORISSA in *India* and in *England* for the year ended 31st March 1923.

HEADS OF EXPENDITURE.	INDIA.		ENGLAND (FIRST CONVERTED INTO Rs. AT £1=Rs. 10 AND THEN EXCHANGE ADDED).		INDIA AND ENGLAND.	
	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.
	R	R	R	R	R	R
A.—Direct Demands on the Revenues—						
5.—Land Revenue	15,75,623	...	23,083	...	15,98,706	...
6.—Excise	(a) 8,263	8,84,795	...	3,183	8,263	8,87,978
7.—Stamps	2,60,900	...	...	...	2,60,900	...
8.—Forest	7,06,271	...	32,772	...	7,39,043	...
9.—Registration	(a) 145	5,36,630	...	...	145	5,36,630
TOTAL	25,51,202	14,21,425	55,855	3,183	26,07,057	14,24,608
C.—Irrigation, etc., Revenue Account—						
14.—Works for which Capital Accounts are kept—Interest on Debt	20,37,145	...	...	...	20,37,145	...
15.—Other Revenue Expenditure financed from Ordinary Revenues	2,73,105	...	6,430	...	2,79,535	...
TOTAL	23,10,250	...	6,430	...	23,16,680	...
CC.—Irrigation, etc., Capital Account (charged to Revenue)—						
16.—Construction of Irrigation, etc., Works—						
A.—Financed from Famine Insurance Grants	14,046	...	...	...	14,046	...
B.—Financed from Ordinary Revenues	32,986	...	...	...	32,986	...
TOTAL	47,032	...	...	...	47,032	...
E.—Debt Services—						
19.—Interest on Ordinary Debt	22,65,425	...	...	...	22,65,425	...
Deduct—Amount chargeable to Irrigation.	*20,37,145*	...	...	...	*20,37,145*	...
Remainder chargeable to Ordinary Debt	2,28,280	...	...	...	2,28,280	...
Carried over	51,36,764	14,21,425	62,285	3,183	51,99,049	14,24,608

(a) Represents expenditure in Angul which has been declared to be a backward tract.

No. 11-F.—STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFERRED of the EXPENDITURE of the GOVERNMENT of BIHAR and ORISSA in *India* and in *England* for the year ended 31st March 1923.—*contd.*

HEADS OF EXPENDITURE.	INDIA.		ENGLAND (FIRST CONVERTED INTO Rs. AT £ = Rs. 10 AND THEN EXCHANGE ADDED).		INDIA AND ENGLAND.	
	Reserved.	Tansferred.	Reserved.	Transferred.	Reserved.	Transferred.
	R	R	R	R	R	R
Brought forward	51,36,764	14,21,425	62,285	3,183	51,99,049	14,24,608
F.—Civil Administration—						
22.—General Administration	68,91,438	...	3,35,239	...	72,26,677	...
24.—Administration of Justice	33,86,341	...	1,15,754	...	35 02,095	...
25.—Jails and Convict Settlements	16,89,791	...	63,349	...	17,53,140	...
26.—Police	79,55,127	...	55,719	...	80,10,846	...
27.—Ports and Pilotage	8,720	...	...	...	8,720	...
30.—Scientific Departments	9,173	25,667	.	6,192	9,173	31,859
31.—Education	(*b*) 2,37,157	50,78,851	...	88,957	2,37,157	51,67,808
32.—Medical	(*a*) 38,456	14,61,801	...	68,005	38,456	15,29,806
33.—Public Health	(*a*) 4,661	5,17,959	...	...	4,661	5,17,959
34.—Agriculture	(*a*) 5,234	9,01,976	...	8,189	5,234	9,10,165
35.—Industries	(*a*) 5,168	4,67,226	...	38,371	5,168	5,05,597
37.—Miscellaneous Departments	44,107	...	...	...	44,107	...
TOTAL	2,02,75,373	84,53,480	5,70,061	2,09,714	2,08,45,434	86,63,194
H.—Civil Works—						
41.—Civil Works	21,16,508	35,82,872	...	1,87,598	21,16,508	37,70,470
J.—Miscellaneous—						
43.—Famine Relief and Insurance—						
B.—Transfers to Famine Insurane Fund	11,47,954	...	...	...	11,47,954	...
45.—Superannuation Allowances and Pensions	19,12,984	...	1,51,070	...	20,64,054	...
46.—Stationery and Printing	8,58,683	27,610	31,454	...	8,90,137	27,610
47.—Miscellaneous	1,39,985	19,083	16,242	...	1,56,227	19,083
TOTAL	40,59,606	46,693	1,98,766	...	42,58,372	46,693
Total Expenditure as in Account No. 9	3,15,88,251	1,35,04,470	8,31,112	4,00,495	3,24,19,363	1,39,04,965
C.-XIII—Irrigation, etc.—						
Working expenses adjusted by deduction from Receipts	15,08,797	...	...	...	15,08,797	...
L.—Provincial Contributions, etc.						
52—Miscellaneous Adjustments between Central and Provincial Governments	20,856	1,400	...	...	20,856	1,400
GRAND TOTAL	3,31,17,904	1,35,05,870	8,31,112	4,00,495	3,39,49,016	1,39,06,365

(*a*) *Vide* note (*a*), Page 46.
(*b*) Includes expenditure in Angul.

No. 11-G.—STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFERRED of the EXPENDITURE of the GOVERNMENT of the CENTRAL PROVINCES and BERAR in *India* and in *England* for the year ended 31st March 1923.

HEADS OF EXPENDITURE.	INDIA.		ENGLAND (FIRST CONVERTED INTO Rs. AT £1=Rs. 10 AND THEN EXCHANGE ADDED).		INDIA AND ENGLAND.	
	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.
	R	R	R	R	R	R
A.—Direct Demands on the Revenues—						
5.—Land Revenue	44,74,238	...	120	...	44,74,358	...
6.—Excise	...	7,19,744	...	...	...	7,19,744
7.—Stamps	1,64,333	...	...	...	1,64,333	...
8.—Forest	30,12,014	...	69,858	...	30,81,872	...
9.—Registration	...	2,64,501	...	...	...	2,64,501
TOTAL	76,50,585	9,84,245	69,978	...	77,20,563	9,84,245
C.—Irrigation, etc., Revenue Account—						
14.—Works for which Capital accounts are kept—Interest on Debt	17,72,572	...	...	...	17,72,572	...
15.—Other Revenue Expenditure financed from Ordinary Revenues	1,05,178	...	82,998	...	1,88,176	...
15 (i).—Other Revenue Expenditure financed from Famine Insurance Grants	2,35,526	...	...	...	2,35,526	...
TOTAL	21,13,276	...	82,998	...	21,96,274	...
CC.—Irrigation, etc., Capital Account (charged to Revenue)—						
16.—Construction of Irrigation, etc., Works—						
A.—Financed from Famine Insurance Grants	11,58,814	...	...	...	11,58,814	...
E.—Debt Services—						
19.—Interest on Ordinary Debt	21,95,225	...	...	...	21,95,225	...
Deduct—Amount chargeable to Irrigation	*17,72,572*	...	...	...	*17,72,572*	...
" " " Forests	*3,092*	...	...	...	*3,092*	...
Remainder chargeable to Ordinary Debt	4,19,561	...	...	...	4,19,561	...
Carried over	1,13,42,236	9,84,245	1,52,976	...	1,14,95,212	9,84,245

No. 11-G.—STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFERRED of the EXPENDITURE of the GOVERNMENT of the CENTRAL PROVINCES AND BERAR in *India* and in *England* for the year ended 31st March 1923—*contd.*

HEADS OF EXPENDITURE.	INDIA.		ENGLAND (FIRST CONVERTED INTO Rs. AT £1=Rs. 10 AND THEN EXCHANGE ADDED).		INDIA AND ENGLAND.	
	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.
	R	R	R	R	R	R
Brought forward	1,13,42,236	9,84,245	1,52,976	...	1,14,95,212	9,84,245
F. Civil Administration—						
22.—General Administration	47,66,324	...	2,55,587	...	50,21,911	...
24.—Administration of Justice	30,86,337	...	76,155	...	31,62,492	...
25.—Jails and Convict Settlements	9,29,681	...	13,596	...	9,43,277	...
26.—Police	56,30,751	...	1,10,207	...	57,40,958	...
30.—Scientific Departments	...	10,890	...	...	...	10,890
31.—Education	1,47,218	51,52,729	...	1,07,815	1,47,218	52,60,544
32.—Medical	...	14,14,738	...	34,652	...	14,49,390
33.—Public Health	...	3,57,676	...	1,154	...	3,58,830
34.—Agriculture	...	13,31,764	...	4,453	...	13,36,217
35.—Industries	20,488	6,09,117	...	...	20,488	6,09,117
37.—Miscellaneous Departments	61,485	11,443	...	...	61,485	11,443
TOTAL	1,46,42,284	88,88,357	4,55,545	1,48,074	1,50,97,829	90,36,431
H.—Civil Works—						
41.—Civil Works	13,940	62,61,805	...	88,382	13,940	63,50,187
J.—Miscellaneous—						
43.—Famine Relief and Insurance—						
A.—Famine Relief	37,517	...	...	...	37,517	...
B.—Transfers to Famine Insurance Fund	32,94,143	...	...	...	32,94,143	...
45.—Superannuation Allowances and Pensions	17,08,374	...	1,11,467	...	18,19,841	...
46.—Stationery and Printing	6,03,487	13,789	17,467	...	6,20,954	13,789
47.—Miscellaneous	81,969	89,554	21,793	...	1,03,762	89,554
TOTAL	57,25,490	1,03,343	1,50,727	...	58,76,217	1,03,343
Total Expenditure as in Account No. 9	3,17,23,950	1,62,37,750	7,59,248	2,36,456	3,24,83,198	1,64,74,206
C.—XIII.—Irrigation, etc.—						
Working Expenses adjusted by deduction from Receipts	10,40,822	...	763	...	10,41,585	...
L.—Provincial Contributions, etc.						
51.—Provincial Contribution	22,00,000	...	...	...	22,00,000	...
52.—Miscellaneous Adjustments between the Central and Provincial Governments	51,718	...	...	...	51,718	...
TOTAL	22,51,718	...	...	...	22,51,718	...
AA & CC.—Forest and Irrigation, Capital (not charged to Revenue)—						
52A.—Capital Outlay on Forests	95,129	...	...	...	95,129	...
55.—Construction of Irrigation, etc., Works	17,40,000	...	...	...	17,40,000	...
	18,35,129	...	...	...	18,35,129	...
GRAND TOTAL	3,68,51,619	1,62,37,750	7,60,011	2,36,456	3,76,11,630	1,64,74,206

No. 11-H.—STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFERRED of the EXPENDITURE of the GOVERNMENT of ASSAM in *India* and in *England* for the year ended 31st March 1923.

HEADS OF EXPENDITURE.	INDIA.		ENGLAND (FIRST CONVERTED INTO Rs. AT £1=Rs. 10 AND THEN EXCHANGE ADDED).		INDIA AND ENGLAND.	
	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.
	R	R	R	R	R	R
A.—Direct Demands on the Revenues—						
5.—Land Revenue	14,72,226	...	...	...	14,72,226	...
6.—Excise	2,27,438	—366	...	366	2,27,438	...
7.—Stamps	71,255	...	...	...	71,255	...
8.—Forest	11,12,596	...	18,627	...	11,31,223	...
9.—Registration	...	1,16,766	...	...	...	1,16,766
TOTAL	28,83,515	1,16,400	18,627	366	29,02,142	1,16,766
B.—Railway Revenue Account—						
10.—State Railways:						
Interest on Debt	45,994	...	...	...	45,994	...
11.—Subsidized Companies	24,879	...	...	...	24,879	...
12.—Miscellaneous Railway Expenditure	4,944	...	...	...	4,944	...
TOTAL	75,817	...	...	...	75,817	...
B. B.—Railway Capital Account (charged to Revenue)—						
13.—Construction of Railways charged to Provincial Revenues	—39,121	...	33,196	...	—5,925	...
C.—Irrigation, etc., Revenue Account—						
15.—Other Revenue Expenditure financed from Ordinary Revenues.	53,293	...	...	...	53,293	...
E.—Debt Services—						
19.—Interest on Ordinary Debt	...	...	...	...	...	...
Deduct—Amount chargeable to Forests	*4,411*	...	...	...	*4,411*	...
Do. Amount chargeable to Railways	*45,994*	...	...	...	*45,994*	...
Remainder chargeable to Ordinary Debt	—50,405	...	...	...	—50,405	...
Carried over	29,23,099	1,16,400	51,823	366	29,74,922	1,16,766

No. 11-H.—STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFERRED of the EXPENDITURE of the GOVERNMENT of ASSAM in *India* and in *England* for the year ended 31st March 1923—*contd.*

HEADS OF EXPENDITURE.	INDIA.		ENGLAND (FIRST CONVERTED INTO Rs. AT £1=Rs. 10 AND THEN EXCHANGE ADDED.)		INDIA AND ENGLAND.	
	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.
	R	R	R	R	R	R
Brought forward	29,23,099	1,16,400	51,823	366	29,74,922	1,16,766
F.—Civil Administration—						
22.—General Administration	24,40,330	1,06,415	1,34,998	...	25,75,328	1,06,415
24.—Administration of Justice	8,97,429	...	33,342	...	9,30,771	...
25.—Jails and Convict Settlements	4,98,052	...	...	...	4,98,052	...
26.—Police	30,51,682	...	49,747	...	31,01,429	...
27.—Ports and Pilotage	68,638	...	...	...	68,638	...
30.—Scientific Departments	44,214	100		...	44,214	100
31.—Education	71,096	22,21,657	...	20,883	71,096	22,42,540
32.—Medical	...	9,39,015	...	45,576	...	9,84,591
33.—Public Health	...	5,33,046	...	16,407	...	5,49,453
34.—Agriculture	...	4,08,883	...	9,628	...	4,18,511
35.—Industries	...	89,417	...	...	...	89,417
37.—Miscellaneous Departments	1,471	11,821	...	...	1,471	11,821
TOTAL	70,72,912	43,10,354	2,18,087	92,494	72,90,999	44,02,848
H.—Civil Works—						
41.—Civil Works	36,14,008	4,71,437	12,449	...	36,26,457	4,71,437
J.—Miscellaneous—						
43.—Famine Relief and Insurance—						
A.—Famine Relief	4,036	...	...	...	4,036	...
B.—Transfers to Famine Insurance Fund	10,000	...	...	...	10,000	...
45.—Superannuation Allowances and Pensions	6,09,368	...	67,073	...	6,76,441	...
46.—Stationery and Printing	3,75,211	1,08,455	453	...	3,75,664	1,08,455
47.—Miscellaneous	1,73,159	3,06,440	8,926	...	1,82,085	3,06,440
TOTAL	11,71,774	4,14,895	76,452	...	12,48,226	4,14,895
Total Expenditure as in Account No. 9	1,47,81,793	53,13,086	3,58,811	92,860	1,51,40,604	54,05,946
B. XI.—State Railways—Working Expenses adjusted by deduction from Receipts	1,91,712	...	...	...	1,91,712	...
L.—Provincial Contributions, etc.—						
51.—Provincial Contribution	15,00,000	...	...	...	15,00,000	...
A-A.—Forest Capital (not charged to Revenue)—						
52-A.—Capital outlay Forests	1,35,719	...	...	...	1,35,719	...
GRAND TOTAL	1,66,09,224	53,13,086	3,58,811	92,860	1,69,68,035	54,05,946

No. 12.—STATEMENT showing the DISTRIBUTION between the "Voted" and "Non-voted" of the ENGLAND for the year

HEADS OF EXPENDITURE.	CENTRAL GOVERNMENT.		GOVERNMENT OF MADRAS.		GOVERNMENT OF BOMBAY.		GOVERNMENT OF BENGAL.	
	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.
	R	R	R	R	R	R	R	R
A.—Direct Demands on the Revenue—								
1.—Customs	62,02,347	8,59,653	...	...	...	...	...	...
2.—Taxes on income	41,67,625	2,88,511	...	...	...	...	...	...
3.—Salt	1,10,16,683	41,19,464	...	...	...	...	...	...
4.—Opium	1,85,41,993	1,18,650	...	...	...	...	...	...
5.—Land Revenue	11,90,195	1,46,906	1,32,41,050	1,03,607	61,80,694	1,05,68,534	26,54,057	2,54,967
6.—Excise	1,75,870	96,666	27,13,563	2,12,983	25,46,903	7,29,111	13,37,360	2,01,185
7.—Stamps	13,40,430	1,897	1,73,842	4,27,622	3,59,266	...	8,55,751	1,074
8.—Forest	32,82,606	6,14,841	43,44,107	4,84,445	35,84,864	4,29,480	7,37,545	5,76,455
9.—Registration	37,896	2,747	21,84,059	8,419	7,40,634	...	17,53,002	4,258
9A.—Scheduled Taxes	...	...	...	...	185	...	19,900	...
TOTAL	4,59,55,645	62,49,335	2,26,56,621	12,37,076	1,34,12,546	1,17,27,125	73,57,555	9,97,939
B.—Railway Revenue Account—								
10.—State Railways—								
Interest on Debt	...	16,34,47,349	...	...	...	...	...	...
Interest on Capital contributed by Companies	...	3,35,55,612	...	...	...	...	...	...
Annuities in purchase of Railways	...	5,13,39,387	...	...	...	...	...	...
Sinking Funds	...	47,13,837	...	...	...	...	...	...
11.—Subsidised Companies	9,43,460	...	...	...	...	...	...	...
12.—Miscellaneous Railway Expenditure	11,56,120	9,43,482	...	...	...	...	...	...
TOTAL	20,99,580	25,39,99,667	...	...	...	...	...	...
B. B.—Railway Capital Account charged to Revenues—								
13.—Construction of Railways charged to Provincial Revenues	...	...	...	...	...	...	...	...
C.—Irrigation etc., Revenue Account—								
14.—Works for which Capital accounts are kept—Interest on Debt	...	12,18,882	...	38,33,260	...	42,72,914	...	15,48,137
15.—Other Revenue Expenditure	1,03,215	23,167	32,84,707	2,09,393	27,77,615	2,78,436	12,48,309	1,58,814
15 (1) Other Revenue Expenditure financed from Famine Insurance grants	...	...	7,966	...	...	...	...	...
TOTAL	1,03,215	12,42,049	32,92,673	40,42,653	27,77,615	45,51,350	12,48,309	17,06,951
C. C.—Irrigation etc., Capital Account charged to Revenue—								
16.—Construction of Irrigation, etc.	30,127	...	23,593	...	...	...	—21,43,742	6,647
D.—Posts and Telegraphs Revenue Account—								
17.—Posts and Telegraphs—								
Interest on Debt	...	59,16,002	...	...	...	...	...	...
D. D.—Posts and Telegraphs Capital Account (charged to Revenue)—								
18.—Capital Outlay on Posts and Telegraphs	17,82,534	...	...	...	...	...	...	...
E.—Debt Services—								
19. Interest on Ordinary Debt	...	10,80,37,601	...	3,16,449	...	99,81,866	...	—7,91,552
20.—Interest on other Obligations	3,06,19,037	76,591	...	...	...	...	...	...
21.—Sinking Funds	..	2,28,56,311	...	...	...	9,38,933	...	...
TOTAL	3,06,19,037	13,09,70,503	...	3,16,449	...	1,09,20,799	...	—7,91,552
Carried over	8,05,90,138	39,83,77,556	2,59,71,887	55,96,178	1,61,90,161	2,71,99,274	64,62,123	19,19,985

Expenditure of the **Central Government**, and of the **Provincial Governments**, in **India** and in
ended 31st March 1923.

Government of United Provinces.		Government of Punjab.		Burma Non-voted.		Government of Bihar and Orissa.		Government of Central Provinces and Berar.		Government of Assam.	
Voted.	Non-voted.	Voted.	Non-voted.	Government of Burma.	Shan States Federation.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.
R	R	R	R	R	R	R	R	R	R	R	R
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
77,54,202	35,029	44,51,338	96,796	50,67,767	...	14,66,910	1,31,796	44,29,016	45,342	14,16,952	55,274
6,40,969	17,600	3,67,886	9,318	19,77,924	9,220	8,87,978	8,263	6,87,039	32,705	2,15,223	12,215
3,25,835	...	1,11,324	1,35,961	1,44,749	...	2,60,698	205	1,64,333	...	31,799	39,456
57,26,539	5,00,985	47,27,441	2,06,733	1,01,82,406	1,35,986	5,77,525	1,61,518	27,80,797	3,01,075	8,91,832	2,39,391
4,62,840	...	1,20,726	...	1,41,793	...	5,36,630	145	2,64,501	...	65,856	50,910
...	...	...	...	...	...	...	...	...	...	...	...
1,49,10,385	5,53,614	97,78,715	4,48,808	1,75,14,639	1,45,206	37,29,738	3,01,927	83,25,686	3,79,122	26,21,662	3,97,246
...	9,726	...	...	4,62,963	...	...	...	...	...	...	45,994
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
7,061	...	...	...	...	...	...	...	...	...	24,879	...
9,090	...	...	...	45,407	...	...	...	...	...	4,944	...
16,171	9,726	...	...	5,08,370	...	...	...	...	...	29,823	45,994
...	...	...	...	59,53,944	...	...	...	...	...	—5,925	...
...	48,37,036	...	77,35,654	12,24,625	...	...	20,37,145	3,25,180	14,47,392	...	...
1,30,198	12,579	10,85,237	1,24,970	54,15,199	...	2,66,293	13,242	1,23,484	64,692	53,293	...
...	...	...	...	...	...	...	...	2,16,063	19,463	...	...
1,30,198	48,49,615	10,85,237	78,60,624	66,39,824	...	2,66,293	20,50,387	6,64,727	15,31,547	53,293	...
3,27,247	...	...	...	9,30,839	...	47,032	...	10,82,933	75,881	...	...
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
...	29,95,468	5,357	2,59,399	—16,87,588	...	...	2,28,280	...	4,19,561	...	—50,405
...	...	...	...	...	...	...	...	...	...	...	...
...	3,00,000	...	...	...	...	...	...	...	...	...	...
...	32,95,468	5,357	2,59,399	—16,87,588	...		2,28,280	...	4,19,561	...	—50,405
1,58,84,001	87,08,423	1,08,69,309	85,68,831	2,98,60,028	1,45,206	40,43,063	25,80,594	1,00,73,346	24,06,111	26,98,853	3,92,835

No. 12.—STATEMENT showing the DISTRIBUTION between the "Voted" and "Non-voted" of the ENGLAND for the year ended

HEADS OF EXPENDITURE.	CENTRAL GOVERNMENT.		GOVERNMENT OF MADRAS.		GOVERNMENT OF BOMBAY.		GOVERNMENT OF BENGAL.	
	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted
	R	R	R	R	R	R	R	R
Brought forward	8,05,90,138	39,83,77,556	2,59,71,887	55,96,178	1,61,90,161	2,71,99,274	64,62,122	19,19,985
F.—Civil Administration—								
22.—General Administration	1,28,12,948	76.04.174	1,03,37,703	28,60,447	90,40,422	26,59,797	95,20,107	25,50,304
23.—Audit	67,35,396	7,77,754	...	...	...	...	...	...
24.—Administration of Justice	7,33,184	3,77,562	52,45.625	43,47,719	54,78,556	12,21,737	93,66,327	19,82,098
25.—Jails and Convict Settlements	38,36,025	2.44.493	38,32,689	1,11,493	25,88,645	1,14,345	34,61,996	1,66,647
26.—Police	80,19,755	9.27,640	1,94.50,444	9,79,129	1,60,64,170	13,17,591	1,72,07,313	14,63,312
27.—Ports and Pilotage	10,86,847	11,64,521	26,474	22,900	93,070	82,242	1,97,931	85,889
28.—Ecclesiastical	...	29,72,275	...	...	...	...	...	...
29.—Political	...	3,03 68,679	...	...	...	...	...	...
30.—Scientific Departments	73,14,053	17.63,702	1,09,900	28,428	61,200	17,407	22,461	...
31.—Education	25,98,778	4,78,853	1,47,88,448	6,55,584	1,65,13,515	7,10,645	1,16,50,550	6,66,668
32.—Medical	21,77,256	10,59,721	49,06,198	7,30,184	37,48,967	7,96,319	46,32,284	9,03,026
33.—Public Health	10,06,257	5,96,498	9,22,778	1,27,652	14,77,918	2,79,596	23,97,990	1,14,275
34.—Agriculture	16,77,744	4,06,964	23,94,263	2,99,232	21,09,681	2,77,445	18,93,525	2,43,043
35.—Industries	39,393	5,215	16,40,691	1,38,764	2,20,738	70,763	10,91,143	1,62,177
36.—Aviation	33,312	14,400	...	...	...	...	...	...
37.—Miscellaneous Departments	20,99.286	5,09,355	9,53,198	49,852	4,17,970	82,565	2,34,793	26.056
TOTAL	5,01.60,234	4,92,71,806	6,46,08,411	1,03,51,384	5,78,14,852	76,30,452	6,16,76,420	83,63,495
G.—Currency and Mint—								
38.—Currency	85,11,116	2,03,090	...	...	...	...	...	...
39.—Mint	14,64,682	1.30.843	...	...	...	...	...	...
TOTAL	99,75,798	3.33,933	...	...	...	...	...	...
H.—Civil Works—								
41.—Civil Works	1,31,82,865	2,98,175	1,02,19,609	4,66,861	98,74,768	7,39,699	89,37,048	12,78,077
J.—Miscellaneous—								
43.—Famine Relief and Insurance—								
A.—Famine Relief	80,651	...	85,034	...	2,76,914	1,725	28,725	...
B.—Transfers to Famine Insurance Funds	...	...	...	5,62,286	...	60,81,360	...	1,71,275
44.—Territorial and Political Pensions	...	29,13,72	...	...	...	...	...	...
45.—Superannuation Allowances and Pensions	44.22,780	3,16,21,688	46,10,729	2,77,192	51,35,433	3,76,681	43,23,935	2,02,402
46.—Stationery and Printing	61,92.367	32,803	22,92,198	37,483	18,00,816	...	22,06,100	3,455
47.—Miscellaneous	38.69.097	29,32.975	9,82,017	15,579	21,95,129	...	3,26,856	21,032
TOTAL	1.45.91.193	3,74.91,193	79,69,978	8,92,540	94,08,292	64,5[illegible],766	68,85,616	3,98,164
K.—Military Services—								
48.—Army—								
Effective	...	55,35,72,656						
Non-Effective	...	9,34,87,494						
49.—Marine	...	1,39,98,618						
50.—Military Works	...	4,90,00,187						
TOTAL	...	71.00,58,955						
TOTAL EXPENDITURE CHARGED TO REVENUE.	16,84,73,930	1,19,58,31,618	10,87,69,885	1,73,06,963	9,32,88,073	4,20,29,191	8,39,61.206	1,19,59,721
Carried over	16,84,73,930	1,19.58,31,618	10,87,69,885	1,73,06,963	9,32,88,073	4,20,29,191	8,39.61,206	1,19,59,721

EXPENDITURE of the CENTRAL GOVERNMENT, and of the PROVINCIAL GOVERNMENTS, in INDIA and in 31st March 1923—*contd.*

GOVERNMENT OF UNITED PROVINCES.		GOVERNMENT OF PUNJAB.		BURMA. Non-voted.		GOVERNMENT OF BIHAR AND ORISSA.		GOVERNMENT OF CENTRAL PROVINCES AND BERAR.		GOVERNMENT OF ASSAM.	
Voted.	Non-voted.	Voted.	Non-voted.	Government of Burma.	Shan States Federation.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.
R	R	R	R	R	R	R	R	R	R	R	R
1,53,84,001	87,06,423	1,08,69,309	85,68,831	2,98,60,028	1,45,206	40,43,063	25,80,594	1,00,73 346	24,06,111	26,98,853	3,92,835
1,09,17,655	32,08,432	83,42,258	17,61,287	92,49,237	1,57,159	53,52,369	18,74,308	37,09,861	13,12,050	17,00,145	9,81,596
...	...	...	...	...	...	...	...	...	...	...	...
52,60,083	15,97,984	35,52,206	10,04,766	48,57,575	2,873	26,60,528	8,41,572	27,01,217	4,61,275	7,64,140	1,66,631
37,51,243	1,14,771	37,65,980	94,258	25,58,829	3,903	16,49,680	1,03,460	8,76,886	66,391	4,72,131	25,921
1,67,59,938	8,14,611	1,14,33,723	8,18,470	1,41,17,580	97,457	72,05,388	8,05,458	51,86,136	5,54,822	25,88,049	5,13,380
...	...	...	...	31,90,717	...	8,720	...	...	...	68,630	8
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
29,097	...	84,112	1,200	1,54,814	...	41,032	...	10,890	...	40,714	3,600
1,34,22,874	5,08,198	96,61,587	2,96,158	67,06,603	42,878	49,49,255	4,55,710	50,80,277	3,27,485	21,63,556	1,50,080
20,98,213	4,70,903	24,87,772	5,58,709	32,73,998	60,112	12,41,506	3,26,756	11,83,215	2,66,175	7,62,728	2,21,863
13,68,331	82,356	8,79,963	1,03,020	6,91,306	6,964	4,89,159	33,461	3,30,030	28,800	4,79,356	70,097
24,35,753	1,93,072	26,87,591	3,40,857	15,86,645	8,112	7,65,410	1,49,989	11,32,753	2,03,464	3,58,448	60,063
7,75,966	98,037	8,15,660	44,502	1,38,775	...	4,36,899	73,866	5,91,848	37,757	89,249	168
...	...	...	...	17,327	...	...	...	...	...	...	...
1,87,519	1,197	82,166	1,090	6,21,953	2,141	44,107	...	72,928	...	13,275	17
5,70,06,692	70,89,511	4,37,93,018	50,24,317	4,71,65,359	3,81,599	2,48,44,048	46,64,580	2,08,76,041	32,58,219	95,00,421	21,93,426
72,99,697	5,71,962	1,02,11,365	4,16,727	2,02,56,904	5,25,976	55,01,035	3,85,943	61,41,013	2,23,114	38 1462	2,26,432
32,236	...	6,692	...	37,225	...	...	...	37,517	...	4,036	...
...	36,00,517	...	3,74,308	29,775	...	...	11,47,954	...	32,94,143	...	10,000
...	...	...	...	...	...	...	...				...
50,27,116	2,86,534	36,46,646	1,35,705	24,15,719	...	17,96,106	2,67,948	17,19,820	1,00,021	5,43,211	1,33,230
12,37,919	6,450	10,41,209	...	10,23,558	...	9,17,739	8	6,34,743	...	4,82,833	1,286
8,24,254	22,367	44,54,892	1,140	16,39,951	72,033	1,48,368	26,942	1,88,089	5,227	4,80,795	7,730
71,21,525	39,15,898	91,49,439	5,11,153	51,46,228	72,033	28,62,213	14,42,852	25,80,169	33,99,391	15,10,875	1,52,24
8,68,11,915	2,02,85,794	7,40,23,131	1,45,21,028	10,24,28,519	11,24,8:4	3,72,50,359	90,73,969	3,96,70,569	92,86,835	1,75,81,611	29,64,939
8,68,11,915	2,02,85,794	7,40,23,131	1,45,21,028	10,24,28,519	11,24,814	3,72,50,359	90,73,969	3,96,70,569	92,86,835	£,75,51,611	29,64,939

No. 12.—STATEMENT showing the DISTRIBUTION between the "Voted" and "Non-voted" of the ENGLAND for the year

HEADS OF EXPENDITURE.	CENTRAL GOVERNMENT.		GOVERNMENT OF MADRAS.		GOVERNMENT OF BOMBAY.		GOVERNMENT OF BENGAL.	
	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.
	R	R	R	R	R	R	R	R
Brought forward	16,84,73,930	1,19,58,31,618	10,87,69,885	1,73,06,963	9,32,88,073	4,20,29,191	8,39,61,206	1,19,59,721
C.—XI—Railways—								
Working Expenses adjusted by deduction from Receipts	65,52,00,260	44,15,865	...	...	...	...	...	...
Surplus Profits paid to Companies	69,40,501	...	...	...	...	...	...	...
C.—XIII—Irrigation, etc.—								
Working Expenses adjusted by deduction from Receipts	10,35,491	99,427	30,23,019	2,46,273	37,57,681	1,42,491	12,87,670	35,116
D.—XV—Posts and Telegraphs—								
Working Expenses adjusted by deduction from Receipts	8,73,78,883	17,06,146	...	...	...	...	...	...
L.—Contribution and assignments, etc.	3,93,320	...	46,954	3,48,00,000	69,757	56,00,900	41,451	1,106
Refunds of Revenue	43,51,711	6,12,99,452	6,54,017	3,84,855	...	15,00,142	18,21,218	...
B. R. to J. J. Railway, Irrigation, and other Capital not charged to Revenue—								
52-A.—Capital Outlay on Forests	...	...	...	...	2,19,911	...	...	...
Payments for Discharge of Debentures	...	63,34,021	...	...	...	...	...	...
53—Construction of State Railways	18,40,95,088	2,47,217	...	...	...	...	...	...
55—Construction of Irrigation etc., Works	2,25,219	...	6,00,137	42,457	67,98,141	1,51,780	51,19,228	69,772
56—Capital Outlay on Indian Posts and Telegraph Department	65,62,006	...	...	...	...	...	...	...
56-A.—Capital Outlay on Improvement of Public Health	...	...	...	...	6,07,409	...	...	...
56-B.—Outlay on Agricultural Improvement	...	...	...	...	...	...	...	...
56-D.—Capital outlay on Hydro-electric Scheme	...	...	...	...	...	...	...	...
57—Initial Expenditure of New Capital at Delhi	1,80,92,364	3,87,068	...	...	...	...	...	...
59.—Bombay Development Scheme	...	...	...	...	2,62,13,307	3,37,322	...	...
60.—Civil Works	...	...	...	...	44,91,507	...	...	...
60.A.—Other Provincial Works not charged to Revenues	...	...	5,77,509	...	17,50,992	...	...	...
TOTAL	20,89,74,677	69,68,306	11,77,646	42,457	4,00,81,267	4,89,102	51,19,228	69,772
DEBT HEADS.								
Advances Repayable	10,97,68,368	...	...	...	...	...	...	...
Coinage Accounts	7,98,224	...	...	...	...	...	...	...
Loans and Advances by the Central Governments	12,07,493	...	...	...	...	...	...	...
Loans between the Central and Provincial Government	10,77,20,861	...	14,24,980	...	...	29,00,000	...	2,06,764
Loans and Advances by Provincial Governments	...	...	71,32,302	...	3,59,20,838	...	12,09,449	...
Advances to Cultivators financed from the Famine Insurance Fund	...	...	...	...	...	...	...	...
TOTAL	21,94,89,946	...	85,57,282	...	3,59,20,838	29,00,000	12,09,449	2,06,764
GRAND TOTAL	1,35,22,38,719	1,27,03,20,814	12,22,28,803	5,27,80,548	17,31,17,616	5,26,60,926	9,34,40,222	1,22,72,481

Expenditure of the CENTRAL GOVERNMENT, and of the PROVINCIAL GOVERNMENTS, in INDIA and in ended 31st March 1923—*contd.*

GOVERNMENT OF UNITED PROVINCES.		GOVERNMENT OF PUNJAB.		BURMA Non-voted.		GOVERNMENT OF BIHAR AND ORISSA.		GOVERNMENT OF CENTRAL PROVINCES AND BERAR.		GOVERNMENT OF ASSAM.	
Voted.	Non-voted.	Voted.	Non-voted.	Government of Burma.	Shan States Federation.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.
R	R	R	R	R	R	R	R	R	R	R	R
8,68,11,915	2,02,85,794	7,40,23,131	1,45,21,028	10,24,28,519	11,24,814	8,72,50,359	9 ,73,969	3,96,70,569	92,86,835	1,75,81,611	20,64,939
...	...	...	...	25,790	...	...	...	...	...	1,91,712	...
...	...	...	...	...	...	...	...	...	...	...	...
50,26,565	3,34,159	1,28,22,093	28,32,494	- 2,91,656	...	13,33,059	1,75,738	9,61,464	80,121	...	...
...	...	...	...	...	...	...	...	...	...	...	...
...	2,41,98,700	50,774	1,75,00,000	66,04,210	...	22,256	...	12,321	22,39,397	...	15,00,000
11,04,251	10,225	6,71,029	2,98,578	13,43,125	2,116	4,88,063	...	1,94,930	...	...	4,61,860
1,13,543	...	...	...	...	...	...	...	95,129	...	1,35,719	...
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
55,77,052	1,96,720	85,10,923	5,76,379	...	...	...	...	16,26,063	1,13,987	...	...
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
20,000	...	...	...	...	...	...	...	...	...	...	...
...	...	46,896	44,133	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
13,66,910	13,600	2,30,338	...	...	...	...	...	...	...	...	...
29,10,629	...	...	...	...	...	...	...	...	...	...	...
99,88,134	2,10,320	87,88,157	6,20,512	...	...	...	...	17,21,192	1,13,987	1,35,719	...
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
...	25,00,000	...	...	...	...	...	4,76,864	37,97,500	4,62,056	...	...
64,70,937	...	22,85,388	...	87,42,774	...	25,69,901	...	4,31,551	...	90,379	...
11,84,264	...	...	...	...	...	81,768	...	4,71,495	...	...	...
76,55,201	25,00,000	22,85,388	...	87,42,774	...	26,51,669	4,76,864	47,00,546	4,62,056	90,379	...
11,05,86,066	4,75,39,198	9,86,40,572	3,57,72,612	11,88,52,762	11,26,930	4,17,45,406	97,26,571	4,72,61,022	1,21,82,346	1,79,99,421	40,26,799

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS

1922-23.

Sections A and AA.—Principal Revenue Heads and Direct Demands on Revenue.

Revenue. Rs. 1,43,83,39,095. **Expenditure** { **Charged to Revenue** **Rs. 16,87,00,590** ; **Not charged to Revenue** **Rs. 5,64,303**

MAJOR HEAD.	No. of Account.	DETAIL OF ACCOUNTS.	Page.	AMOUNT OF EACH ACCOUNT. Detail.	MAJOR HEAD TOTAL. Revenue.	MAJOR HEAD TOTAL. Expenditure.
				R	R	R
Revenue	13	Statement of Principal Sources of Ordinary Revenue.	62	...	...	...
"	13-A	Detailed Statement of Assignments, etc.	62	...	...	...
Customs	14	Receipts	69	...	41,34,65,362	...
"	14-A	Expenditure	70	...	...	70,62,000
Income Tax	15	Receipts	73	...	18,13,94,485	...
"	15-A	Expenditure	74	...	...	44,56,186
Salt	16	Receipts	76	...	6,82,46,112	...
"	16-A	Store Account	77	...	...	...
"	16-B	Expenditure	77	...	...	1,51,36,147
Opium	17	Receipts	79	...	3,78,92,068	...
"	17-A	Store Account	79	...	...	...
"	17-B	Expenditure	80	...	...	1,86,60,643
Land Revenue	18	Receipts	83	...	35,35,16,327	...
"	18-A	Expenditure	85	...	...	5,92,90,432
Excise	19	Receipts	87	...	18,55,21,656	...
"	19-A	Expenditure	88	...	...	1,28,79,921
Stamps	20	Receipts	90	...	11,95,16,740	...
"	20-A	Expenditure	91	...	...	43,74,239
Forest	21	Receipts	93	...	5,52,14,073	...
"	21-A	Expenditure	95	...	...	4,04,46,571
Registration	22	Receipts	98	...	1,20,44,870	...
"	22-A	Expenditure	99	...	...	63,74,416
Scheduled Taxes	22-B	Receipts	101	...	27,77,179	...
" "	22-C	Expenditure	101	...	...	20,085
Tributes	23	Receipts	104	...	87,50,223	...
		TOTAL		...	1,43,83,39,095	16,87,00,590
Forest	21-B	Capital Outlay not charged to Revenue	96	...	...	5,64,303

A.—Principal Revenue Heads.

K 2

Sections A and AA.—Principal Revenue Heads and Direct Demands on Revenue.

Section A deals with the principal sources of Central and Provincial revenues and the charges in respect of collection and administration thereof. The revenue earned by the Commercial Departments, *viz.*. Railways, Irrigation and Posts and Telegraph are dealt with in separate Sections assigned to those Departments. The arrangement of the heads in this Section follows the order of their relative importance as determined by their yield, the Central heads being shown first and the Provincial heads thereafter. Tributes from Indian States though a source of Central revenue are shown last of all in view of their relative insignificance.

Section A.A deals with the capital expenditure incurred in Revenue Departments from borrowed funds for improvement or development of revenue sources (*e.g.* Forests).

Statement of Principal sources of ordinary Revenue.

This statement brings out the net revenue for the whole of British India and Burma under the principal sources of ordinary revenue both in respect of an area of 1,000 square miles and per 1,000 of population.

2 It includes all the heads under "Principal Heads of Revenue" except "Opium" and "Tributes from Indian States" which are not taken into account as the receipts there under do not accrue from either direct or indirect taxation.

In this Statement, Burma is treated separately as it is a self-contained province and is out of India. In the case of other provinces, the Salt and the Customs figures are shown in lump for all India, as the revenue brought to account under these heads in each province does not represent the collections from the people of that province only. Salt revenue is realised in the provinces in which salt is manufactured or into which it is imported and Customs revenue is collected mainly in the seaport towns, but the taxes so levied are met by the consuming public in the whole of India.

3. The receipts shown under each head represent net collections after deduction of refunds. Assignments of Land Revenue, and Salt, Excise and other compensations paid for resumption of revenue rights by Government, as well as allowances to district and village officers for collection of land revenue which are really of the nature of refunds of revenue, are also deducted from the total receipts so as to deduce the net revenue under each head.

A.—Principal Revenue Heads

No. 13.—STATEMENT of PRINCIPAL SOURCES of ORDINARY REVENUE for the Year ended 31st March 1923.

	Customs.	Taxes on Income.	Salt.	Land Revenue.	Excise.	Stamps.	Forest.	Registration.	Scheduled Taxes.	TOTAL.	*Deduct* Assignments, Compensations, etc.	Net Revenue.	Area. (a)	Population. (a)	Net Revenue per 1,000 Square Miles.	Net Revenue per 1,000 of Population.
	R	R	R	R	R	R	R	R	R	R	R	R	*Sq. Miles.*		R	R
Burma	5,56,06,064	1,55,08,033	30,43,013	4,96,17,492	1,11,62,225	50,56,108	1,89,43,952	5,04,823	...	15,94,41,710	...	15,94,41,710	233,707	3,2[illegible]2,192	[illegible],82,229	12,067
India, General . . .	...	1,00,24,120	...	10,[illegible]8,140	36,19,381	12,98,561	17,85,973	79,048	...	1,7[illegible],75,22[illegible]	*1,00,728*	1,77,74,495	8,029	1,174,383		
Baluchistan . . .	...	84,532	...	9,68,923	7,24,111	1,88,049	14,939	5,799	...	19,86,353	*11,742*	19,74,611	54,228	420,648	36,413	4,694
North-West Frontier Province	...	9,98,036	...	22,56,057	8,25,039	10,23,781	7,27,660	64,584	...	58,95,157	*29,801*	58,6[illegible],356	13,419	2,251,340	4,37,0[illegible]2	2,[illegible]05
Madras	...	1,32,22,921	...	6,09,20,714	4,90,14,302	2,19,83,558	52,72,956	35,98,474	...	15,40,12,925	*67,40,651*	14,72,72,274	142,[illegible]60	[illegible]2,31[illegible],9[illegible]5	10,35,23[illegible]	3,4[illegible]0
Bombay	...	7,88,53,144	...	5,58,69,288	4,22,78,811	1,76,62,372	70,37,384	13,02,456	2,65,524	20,32,68,979	*1,45,63,488*	18,87,[illegible]5,4[illegible]1	123,6[illegible]1	19,318,219	[illegible]5,26,4[illegible]4	9,753
Bengal	...	3,25,25,767	...	3,12,62,431	2,01,09,747	3,02,23,619	23,11,227	24,66,964	25,11,655	12,14,11,410	*1,82,480*	12,12,28,930	7[illegible],843	46,695,536	[illegible]5,77,[illegible]18	2,596
United Provinces . .	...	98,32,271	...	6,79,52,521	1,41,19,782	1,60,70,034	83,72,808	12,59,751	...	11,76,07,162	*3,61,625*	1[illegible],72,45,537	10[illegible],29[illegible]	45,375,7[illegible]7	11,03,[illegible]20	2,5[illegible]3
Punjab	...	75,54,302	...	3,23,14,317	1,02,83,276	88,65,154	34,44,443	6,80,918	...	6,31,42,410	*80,114*	6,30,62,296	99,84[illegible]	20,685,024	63[illegible],9[illegible]	3,048
Bihar and Orissa . .	...	58,82,328	...	1,65,39,986	1,53,9[illegible],016	95,12,274	8,81,904	12,65,788	...	4,94,79,306	*94,067*	4,93,85,239	83,161	34,[illegible]2,189	5,93,850	1,152
Central Provinces and Berar	..	59,92,853	...	2,55,44,664	1,25,74,984	58,25,252	47,06,979	6,82,849	...	5,53,27,581	*19,65,682*	5,33,61,[illegible]99	99,87[illegible]	[illegible]3,9[illegible]2,760	5,3[illegible],28	3,835
Assam	...	9,16,178	...	92,01,794	54,12,982	18,07,978	17,13,853	1,33,406	...	1,91,86,191	*42,759*	1,91,43,432	53,015	7,60[illegible],2[illegible]0	3,61,094	2,516
TOTAL .	5,56,06,064	18,13,94,485	30,43,013	35,35,16,327	18,55,21,656	11,95,16,740	5,52,14,073	1,20,44,870	27,77,179	96,86,34,407	*2,41,73,137*	94,44,61,270	1,094,300	247,003,293	[illegible],63,073	3,823
Salt	...	...	6,52,03,099	...	...	...	...	...	...	6,52,03,099	*40,09,267*	6,11,93,832	..	...	...	...
Customs	35,78,59,298	...	...	..	...	...	...	...	...	35,78,59,298	*5,40,500*	35,73,18,798	...	...	...	...
TOTAL REVENUE .	41,34,65,362	18,13,94,485	6,82,46,112	35,35,16,327	18,55,21,656	11,95,16,740	5,52,14,073	1,20,44,870	27,77,179	1,39,16,96,804	*2,87,22,904*	1,36,29,73,900	1,094,300	247,003,293	12,45,521	5,518
Revenue per 1,000 Square Miles . . .	3,77,836	1,65,763	62,365	3,23,052	1,69,535	1,09,218	50,456	11,006	...	...	...	12,45,521	...	...	...	...
Revenue per 1,000 of Population . . .	1,673·9	734·4	276·2	1,431·2	751·1	483·8	223·5	48·7	...	...	...	5,518·0	...	...	...	...

(a) From the latest Statistical Abstract for British India.

No. 13A.—DETAILED STATEMENT of ASSIGNMENTS, COMPENSATIONS, etc., in Account No. 13.

	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
Assignments and Compensations, (Land Revenue and Excise) Account Nos. 18-A and 19-A . . .	89,342	11,742	18,258	6,93,523	24,27,140	1,82,480	3,61,625	72,684	...	94,067	41,742	40,028	40,32,631
Allowances to District and Village Officers, (a) Account No. 18-A . .	11,386	...	11,543	60,47,128	1,21,36,348	...	...	7,430	...	...	19,23,940	2,731	2,01,40,506
TOTAL .	1,00,728	11,742	29,801	67,40,651	1,45,63,488	1,82,480	3,61,625	80,114	...	94,067	19,65,682	42,759	2,41,73,137

(a) Includes Rs. 11,386 and Rs. 24,00,960 in India General and Bombay, respectively shown against "District Charges" under "Land Records".

I and 1—Customs.

REVENUE.

The Revenue under this head includes also certain *excise* duties levied on cotton manufactures, motor spirit, and kerosene, the head 'Excise' being restricted in the Government accounts mainly to the duties levied on drugs and intoxicants produced in the country. On the other hand the customs duty on salt is credited not to the head 'Customs' but to 'Salt' along with the excise duty thereon which that duty is intended to countervail. It may be mentioned that duty on the importation of foreign liquors is credited as 'Customs' revenue while license duty for sale of foreign liquors is treated as 'Excise'.

2. Apart from the excise duties referred to in paragraph 1 above, the great bulk of the customs revenue is made up of :—

(*a*) Import Duties

(*b*) Export Duties

the duties being credited under two distinct sub-heads in the accounts, *viz.*, 'Sea Customs' and 'Land Customs'. This latter class consists of duty levied on goods imported from or exported to foreign territory into or from British India and forms but an insignificant fraction of the total revenue.

3. The various articles on which duties were levied during 1922-23 are set forth in Account No. 14 together with the gross yield of each and the net yield after deducting the refunds and drawbacks. The normal rate of import duty levied during 1922-23 is 15 per cent *ad valorem*, though certain articles were taxed at lower and others at specially higher rates. For the complete schedule of tariff duties levied during 1922-23, see Schedules II and III to the Indian Tariff Act 1894 as subsequently amended.

EXPENDITURE.

4. The charges incurred are almost wholly on account of establishments engaged in the collection of revenue. In Bombay, besides the customs staff proper, there is a combined Salt and Customs establishment of which a portion of the cost is charged to 'Customs'.

No. 14.—ACCOUNT of Customs Revenue for the Year ended 31st March 1923.

SEA CUSTOMS.	Gross Receipts.												
	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total Gross Receipts carried over.	No. of Items.
Imports.													
Special Duties.	R	R	R	R	R	R	R	R	R	R	R	R	
Liquors :													
(a) Ale, Beer, Porter, Cider and other fermented Liquors	...	...	58,659	6,74,477	3,82,707	...	...	2,33,335	...	...	...	13,49,178	1
(b) Spirits and Liqueurs	...	...	22,91,311	1,08,10,632	53,14,381	...	...	26,02,824	...	...	...	2,10,19,148	2
(c) Wines	...	...	1,17,172	5,32,143	3,25,548	...	...	1,03,070	...	...	...	10,77,933	3
Sugar, all sorts, excluding confectionery	...	...	11,69,498	2,22,45,484	1,80,57,616	...	...	26,22,052	...	...	...	4,40,94,650	4
Tobacco	...	...	17,96,650	59,07,883	48,60,351	...	...	29,11.325	...	...	...	1,54.76,209	5
Coal, Coke and Patent fuel	...	...	35,812	3,76,845	14,819	...	...	52,897	...	...	...	4,80.373	6
Mineral oils	...	...	15,59,563	49,30,429	42,06,823	...	...	3,92,421	...	...	...	1,10,89,236	7
Arms, ammunition and military stores, other than gun powder and other arms assessable to duty at 30 per cent. *ad valorem.*	...	...	45,332	5,03,728	2,19,239	...	...	58,404	...	...	...	8,26,703	8
Opium	...	...	225	1,255	681	...	...	77	...	...	...	2,238	9
Cotton yarn and thread	...	...	7,67,941	27,28,550	11,24,414	...	...	2,65,129	...	...	...	48,86,034	10
Cotton piece goods	...	...	35,10,197	2,09,46,876	3,40,51,659	...	...	53,94,119	...	...	...	6,39,02,851	11
Matches	...	...	13.13,061	72,75,133	45,79,789	...	...	21,94,332	...	...	...	1,53,62,315	12
Duty at 2½ per cent.													
Machinery	...	...	5,99,114	31,34,504	21,60,890	...	...	4,38,594	...	...	...	63,33,102	13
Other articles	...	...	32,130	47,793	1,14,576	...	...	5,334	...	...	...	1,99,833	14
Duty at 10 per cent.													
Metals—Iron and Steel	...	...	19,04,797	79.78,664	65,49.624	...	...	19,74,570	...	...	...	1,84,07,655	15
Railway plant and rolling stock	...	...	17,47,014	40,48,222	45,34,643	...	...	3,71,574	...	...	...	1,07.01,453	16
Other articles	...	...	2,208	1,40,195	97,782	...	...	48,957	...	...	...	2,89,142	17
Duty at 15 per cent.													
Articles of food and drink (excluding grain and pulse other than flour and sugar and vinegar).	...	...	13,55,692	65,81,024	26,51,983	...	...	16,65,513	...	...	...	1,22,54,212	18
Raw materials and articles mainly unmanufactured, other than metallic ores.	...	...	7,42,204	50,48,298	11,95,066	...	...	4,85,704	...	...	...	74,71,272	19
Articles wholly or mainly manufactured :—													
(a) Cutlery, and hardware, other than electro-plated ware, and implements and instruments other than musical.	...	...	10,90,563	60,96,314	46,54,610	...	...	14,98,127	...	...	...	1,33.39,614	20
(b) Metals, other than iron and steel	...	...	13,31,173	58,62,436	33,48,675	...	...	1,91,868	...	...	...	1,07,34,152	21

(c) Yarn and textile fabrics (other than cotton yarn, cotton piece goods and silk manufactures).	...	...	2,58,097	43,83,688	16,67,788	...	...	12,78,859	...	...	...	75,88,432	2
(d) All other articles wholly or mainly manufactured	...	...	38,12,506	2,02,33,161	94,39,476	...	...	43,84,217	...	...	...	3,78,69,360	23
Miscellaneous	...	...	4,86,133	32,42,337	11,66,045	...	...	3,79,587	...	...	...	52,74,102	24
Duty at 30 per cent.													
Motor cars and cycles	...	...	8,44,239	25,11,524	16,35,771	...	...	6,15,990	...	...	...	56,07,524	25
Silk piece goods and other manufactures of silk	...	...	62,453	62,42,647	3,58,201	...	...	13,99,030	...	...	...	80,62,331	26
Pneumatic rubber tyres and tubes	...	...	5,41,847	11,87,865	13,95,127	...	...	1,17,243	...	...	...	32,42,102	27
Other articles	...	...	9,03,805	54,75,238	26,52,038	...	...	6,50,961	...	...	...	96,82,042	28
Total Imports	...	...	2,83,79,4.6	15,91,47,345	11,67,60,322	...	...	3,23,36,113	..	...	...	33,66,23,196	29
Exports.													
Hides and skins, raw	...	...	3,15,427	11,53,443	26,33,368	...	...	1,57,764	...	...	...	42,60,072	30
Jute—													
(a) Raw	...	...	...	...	1,45,33,015	...	...	108	...	...	...	1,45,33,123	31
(b) Manufactured	...	...	987	84,050	1,82,96,778	...	...	58	...	...	...	1,83,91,873	32
Rice	...	...	3,07,578	5,22,872	9,94,607	...	...	89,69,012	11,761	...	...	1,08,05,630	33
Tea	...	...	5,12,829	72,189	38,55,550	...	...	171	...	...	...	44,40,639	34
Total Exports	...	...	11,36,891	18,42,254	4,03,12,3.8	...	...	91,27,113	11,761	...	...	5,24,31,337	35
Miscellaneous	.	...	45,800	4,69,321	5,89,062	...	...	55,765	171	...	...	11,59,919	36
TOTAL SEA CUSTOMS	...	...	2,95,62,107	16,14,58,920	15,76,62,702	...	...	4,.5,18,791	11,932	...	...	39,02,14,452	37
LAND CUSTOMS.													
IMPORT DUTY:													
On Cotton Goods	...	...	1,86,306	1,272	...	...	...	...	...	...	...	1,87,578	38
„ Other Goods	...	...	8,57,050	9,57,400	...	...	...	...		...	...	18,14,450	39
TOTAL IMPORT DUTY	...	...	10,43,356	9,58,672	.	...	...	...	...	...	...	20,02,028	40
EXPORT DUTY	...	...	11,215	19,988	...	...	...	...	...	...	...	31,203	41
MISCELLANEOUS	...	...	35,186	7,631	...	..	...	...	35	...	...	42,852	42
TOTAL LAND CUSTOMS	...	...	10,89,757	9,86,291	...	...	...	...	35	...	...	20,76,083	43
EXCISE DUTY ON COTTON MANUFACTURES	2,32,897	...	8,46,783	1,59,18,696	2,27,530	6,37,507	8,865	...	...	8,61,929	...	1,87,34,207	44
EXCISE DUTY ON MOTOR SPIRIT	...	...	...	...	...	...	...	61,86,452	...	...	2,82,291	64,68,743	45
EXCISE DUTY ON KEROSINE	...	60	...	...	...	...	2,96,640	88,11,902	...	...	1,23,640	92,32,242	46
WAREHOUSE AND WHARF RENTS	...	...	29,389	11,731	11,417	...	...	437	...	...	...	52,974	47
MISCELLANEOUS	...	...	84,342	2,19,639	78	...	...	1,20,433	1,819	...	...	4,26,311	48
GRAND TOTAL	2,32,897	60	3,16,12,378	17,85,9 ,277	15,79,01,727	6,37,507	3,05,505	5,66,38,015	13,786	8,61,929	4,05,931	42,72,05,012	49

No. 14.—ACCOUNT of Customs Revenue for the Year ended 31st March 1923—*contd.*

	Total Gross Receipts brought forward.	Refunds and Drawbacks.												
		India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total Refunds and Draw-Backs carried over.	No. of Items.
SEA CUSTOMS.	R	R	R	R	R	R	R	R	R	R	R	R	R	
Imports.														
Special Duties														
Liquors:														
(a) Ale, Beer, Porter, Cider and other fermented Liquors	13,49,178	...	...	481	7,995	568	...	...	17	...	...	...	9,061	1
(b) Spirits and Liqueurs	2,10,19,148	...	...	16,139	1,48,162	63,919	...	...	52,682	...	...	...	2,60,902	2
(c) Wines	10,77,933	...	...	91	19,900	9,339	...	...	241	...	...	...	29,571	3
Sugar, all sorts excluding confectionery	4,40,94,650	...	...	436	8,26,911	17,06,820	...	...	551	...	...	...	25,34,718	4
Tobacco	1,54,76,209	...	...	641	55,922	50,059	...	...	842	...	...	...	1,07,444	5
Coal, Coke and Patent fuel	4,80,373	...	...	376	19,842	1,719	...	...	2,052	...	...	...	23,989	6
Mineral oils	1,10,89,236	...	...	13,012	2,76,675	22,946	...	...	2,668	...	...	...	3,15,301	7
Arms, ammunition and military stores, other than gun powder and other arms assessable to duty at 30 per cent. *ad valorem*	8,26,703	...	...	2,829	29,122	16,968	...	...	3,245	...	...	...	52,164	8
Opium	2,238	...	...	...	67	...	...	...	...	...	...	...	67	9
Cotton yarn and thread	48,86,[illegible]34	...	...	568	54,742	1,623	...	...	587	...	...	...	57,520	10
Cotton piece goods	6,39,02,851	...	...	1,04,387	11,51,330	2,72,703	...	...	1,73,[illegible]65	...	...	...	17,01,485	11
Matches	1,53,62,315	...	...	590	46,093	72	...	...	131	...	...	...	46,886	12
Duty at 2½ per cent.														
Machinery	63,33,102	...	...	1,57,587	9,85,391	7,10,566	...	...	1,11,377	...	...	...	19,64,921	13
Other articles	1,99,833	...	...	809	3,253	1,744	...	...	...	...	...	...	5,806	14
Duty at 10 per cent.														
Metals—Iron and Steel	1,84,07,655	...	...	11,643	60,808	84,679	...	...	28,258	...	...	...	1,84,788	15
Railway plant and rolling stock	1,07,01,453	...	...	21,838	18,813	34,705	...	...	13	...	...	...	74,869	16
Other articles	2,89,142	...	...	...	4,361	...	...	...	19,426	...	...	...	23,787	17
Duty at 15 per cent.														
Articles of Food and Drink (excluding grain and pulse other than flour, and sugar and vinegar)	1,23,54,212	...	...	3,455	5,62,242	14,342	...	...	13,134	...	...	...	5,93,173	18
Raw materials and articles mainly unmanufactured other than metallic ores	74,71,272	...	...	28,637	1,81,337	7,739	...	...	74,377	...	...	...	2,92,090	19
Articles wholly or mainly manufactured:—														
(a) Cutlery and hardware, other than electroplated ware and implements and instruments other than musical	1,33,39,614	...	...	18,434	1,77,159	2,19,196	...	...	24,212	...	...	...	4,39,001	20
(b) Metals, other than iron and steel	1,07,34,152	...	...	1,022	1,14,414	14,292	...	...	320	...	...	...	1,30,078	21

(c) Yarn and textile fabrics (other than Cotton yarn, cotton piece goods and silk manufactures)	75,88,432	...	...	3,160	1,13,685	13,893	...	...	16,726	...	...	...	1,47,464	22
(d) All other articles wholly or mainly manufactured.	3,78,9,360	...	...	65,265	4,84,980	1,76,058	...	...	56,849	...	...	...	7,83,152	23
Miscellaneous	52,4,102	...	...	4,436	6,72,552	3,163	...	...	4,961	...	...	...	6,85,112	24
Duty at 30 per cent.														
Motor cars and Cycles	56,07,524	...	...	14,084	1,03,055	34,478	...	...	18,503	...	...	...	1,70,120	25
Silk piece goods and other manufactures of silk	80,62,331	...	...	354	1,39,989	3,573	...	...	378	...	...	...	1,44,294	26
Pneumatic rubber tyres and tubes	32,42,102	...	...	7,681	37,071	1,838	...	...	811	...	...	...	47,401	27
Other articles	96,82,042	...	...	36,343	1,60,863	1,75,685	...	...	16,301	...	...	...	3,89,192	28
Total Imports	35,66,23,196	...	...	5,13,698	64,56,264	36,42,687	...	...	6,01,707	...	...	...	1,12,14,356	29
Exports.														
Hides and skin, raw	42,60,072	...	...	11,313	10,952	48,916	...	...	1,097	...	...	...	72,278	30
Jute—														
(a) Raw	1,45,33,123	...	...	...	...	1,78,217	...	...	...	...	...	...	1,78,217	31
(b) Manufactured	1,83,91,873	...	...	210	1,661	1,46,950	...	...	...	...	...	...	1,48,821	32
Rice	1,08,05,830	...	...	9,604	45,046	22,426	...	...	4,19,492	3,042	...	...	4,99,610	33
Tea	44,40,639	...	...	7,793	1,611	6,571	...	...	6	...	...	...	15,981	34
Total Exports	5,24,31,337	...	...	28,920	59,270	4,03,080	...	...	4,20,595	3,042	...	...	9,14,907	35
Miscellaneous	11,59,919	...	...	101	75,432	61,071	...	...	2,382	...	...	...	1,38,986	36
TOTAL SEA CUSTOMS	39,02,14,452	...	...	5,42,719	65,90,966	41,06,838	...	...	10,24,684	3,042	...	...	1,22,68,249	37
LAND CUSTOMS.														
IMPORT DUTY:														
On Cotton Goods	1,87,578	...	...	9,938	47	...	...	...	...	...	...	...	9,985	38
" other Goods	18,14,450	...	...	7,674	82,475	...	...	...	...	...	...	...	90,149	39
TOTAL IMPORT DUTY	20,02,028	...	...	17,612	82,522	...	...	...	...	...	...	...	1,00,134	40
EXPORT DUTY	31,203	...	...	...	...	...	...	...	...	...	...	...	...	41
MISCELLANEOUS	42,852	...	...	2,000	1,272	...	...	...	...	...	...	...	3,272	42
TOTAL LAND CUSTOMS	20,76,083	...	...	19,612	83,794	...	...	...	...	...	...	...	1,03,406	43
EXCISE DUTY ON COTTON MANUFACTURES	1,87,34,207	...	...	4,862	12,84,679	...	2,228	...	...	...	19,441	...	13,11,210	44
EXCISE DUTY ON MOTOR SPIRIT	64,68,743	...	...	...	...	...	...	...	...	...	...	...	...	45
EXCISE DUTY ON KEROSINE	92,32,242	...	...	...	...	...	...	1,440	...	...	...	...	1,440	46
WAREHOUSE AND WHARF RENTS	52,974	...	...	687	1,731	50	...	...	...	...	...	...	2,468	47
MISCELLANEOUS	4,26,311	...	...	6,109	39,501	...	...	...	7,267	...	...	...	52,877	48
GRAND TOTAL	42,72,05,012	...	...	5,73,989	80,00,671	41,06,888	2,228	1,440	10,31,951	3,042	19,441	...	1,37,39,650	49

	Total Gross Receipts brought forward.	Total Refunds and Drawbacks brought forward.	NET RECEIPTS.												No. of Items.
			India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total Net Receipts.	
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	
SEA CUSTOMS.															
Imports.															
Special Duties.															
Liquors:															
(a) Ale, Beer, Porter, Cider and other fermented Liquors	13,49,178	9,061	...	...	58,178	6,66,482	3,82,139	...	...	2,33,318	...	...	...	13,40,117	1
(b) Spirits and Liqueurs	2,10,19,148	2,60,902	...	...	22,75,172	1,06,62,470	52,50,462	...	...	25,70,142	...	...	...	2,07,58,246	2
(c) Wines	10,77,933	29,571	...	...	1,17,081	5,12,243	3,16,209	...	...	1,02,829	...	...	...	10,48,362	3
Sugar, all sorts excluding confectionery	4,40,94,650	25,34,718	...	...	11,69,062	2,14,[illegible]8,573	1,63,50,[illegible]96	...	...	26,21,501	...	...	...	4,15,59,932	4
Tobacco	1,54,76,209	1,07,444	...	...	17,96,009	58,51,961	48,10,292	...	...	29,10,503	...	...	...	1,53,68,765	5
Coal, Coke and Patent fuel	4,80,373	23,989	...	...	35,436	3,57,003	13,100	...	...	50,845	...	...		4,56,384	6
Mineral oils	1,10,89,236	3,15,301	...	...	15,46,551	46,53,754	41,83,877	...	...	3,89,753	...	...	...	1,07,73,935	7
Arms, ammunition and military stores, other than gun powder and other arms assessable to duty at 30 per cent. *ad valorem*	8,26,703	52,164	...	...	42,503	4,74,006	2,02,271	...	...	55,159	...	...	...	7,74,539	8
Opium	2,238	67	...	...	2[illegible]5	1,188	68[illegible]	...	...	77	...	...	...	2,171	9
Cotton yarn and thread	48,86,034	57,520	...	...	7,67,373	26,73,808	11,22,791	...	...	2,64,542	...	...	...	48,28,514	10
Cotton piece goods	6,39,02,851	17,01,485	...	...	34,95,810	1,97,95,5[illegible]6	3,37,78,956	...	...	52,21,054	...	...	...	6,22,[illegible]1,[illegible]66	11
Matches	1,53,62,3[illegible]5	46,886	...	...	13,12,471	72,29,040	45,79,717	...	...	21,94,201	...	...	...	1,53,1[illegible],428	12
Duty at 2½ per cent.															
Machinery	63,33,102	19,64,921	...	...	4,41,527	21,49,113	14,50,324	...	...	3,27,217	...	...	...	43,68,181	13
Other articles	1,99,833	5,805	...	...	31,321	44,540	1,12,832	...	...	5,334	...	...	...	1,94,027	14
Duty at 10 per cent.															
Metals—Iron and Steel	1,84,07,655	1,84,788	...	...	18,93,754	79,17,856	64,64,945	...	...	19,46,312	...	...	...	1,82,22,867	15
Railway plant and rolling stock	1,07,01,453	74,859	...	...	17,25,173	40,29,9[illegible]9	44,99,938	...	...	3,71,561	...	...	...	1,06,26,5[illegible]4	16
Other articles	2,89,142	23,787	...	...	2,208	1,35,834	97,782	...	...	29,531	...	...	...	2,65,355	17
Duty at 15 per cent.															
Articles of food and drink (excluding grain and pulse other than flour and sugar and vinegar)	1,22,54,212	5,93,173	...	...	13,52,237	60,18,782	26,37,641	...	...	16,52,379	...	...	...	1,16,61,039	18
Raw materials and articles mainly unmanufactured, other than metallic ores	74,71,272	2,92,090	...	...	7,13,567	48,66,961	11,87,327	...	...	4,11,327	...	...	...	71,79,182	19
Articles wholly or mainly manufactured:—															
(a) Cutlery and hardware, other than electro-plated ware and implements and instruments other than musical	1,33,39,614	4,39,001	...	...	10,72,129	59,10,155	44,35,414	...	...	14,78,915	...	...	...	1,29,00,613	20
(b) Metals, other than iron and steel	1,07,34,152	1,30,0[illegible]8	...	...	13,30,151	57,47,992	33,34,383	...	...	1,91,548	...	...	...	1,06,04,074	21

(e) Yarn and textile fabrics (other than cotton yarn, cotton piece goods and silk Manufactures)	75,88,432	1,47,464	...	...	2,54,937	42,70,003	16,53,895	...	...	12,62,133	...	...	...	74,40,968	22
(d) All other articles wholly or mainly manufactured	3,78,69,360	7,83,152	...	...	37,47,241	1,97,48,181	92,63,418	...	...	43,27,368	...	...	...	3,70,83,208	23
Miscellaneous	52,74,102	6,85,112	...	...	4,81,697	25,69,785	11,02,882	...	...	3,74,626	...	...	...	45,88,990	24
Duty at 30 per cent.															
Motor cars and cycles	56,07,524	1,70,120	...	...	8,30,155	24,08,469	16,01,293	...	...	5,97,487	...	...	...	54,37,404	25
Silk piece goods and other manufactures of silk	80,62,331	1,44,294	...	...	62,099	61,02,658	3,54,628	...	...	13,98,652	...	...	...	79,18,037	26
Pneumatic rubber tyres and tubes	32,42,102	47,401	...	...	5 34,186	11,10,794	13,93,289	...	...	1,16,432	...	...	...	31,94,701	27
Other articles	96,82,042	3,89,192	...	...	8,67,462	53,14,375	24,76,353		...	6,34,660	..	...	...	92 92,850	28
Total Imports	33,60,23,196	1,12,14,356	...	...	2,78,65,718	15 26,91,081	11,31,17,635	...	...	3,17,34,106	...	...	...	32,54,[illegible]8,840	29
Exports.															
Hides and skins, raw	42,60,072	72,278	...	...	3,04,184	11,42,491	25,84,452	..	...	1,56,607	...	...	..	41,87,794	30
Jute—															
(a) Raw	1,45,33,123	1,78,217	...	...	...	...	1,43,54 798	...	...	108	...	...	...	1,43,54,906	31
(b) Manufactured	1,83,21,873	1,48,821	...	...	777	92,389	1,81,49,828	...	...	58	...	...	...	1,82,43,052	32
Rice	1,08,05,630	4,99,610	...	...	2,97,974	4,77,626	9,72,181	...	...	85,49,520	8,719	...	...	1,03,06,020	33
Tea	44,40 639	15,981	...	...	5,05,036	70,478	38,48,979	...	...	165	...	...	...	44,24,658	34
Total Exports	5,24,31,337	9,14,907	...	...	11,07,971	17 82,984	3,99,10,238	...	...	87,06,518	8,719	...	..	5,15,16 430	35
Miscellaneous	11,59,919	1,38 986	...	...	45,699	3,93,889	5,27,991	...	...	53,183	171	...	...	10,20,933	36
TOTAL SEA CUSTOMS	38,02,14,452	1,22,68,249	...	...	2,99,19,388	15,48,67,954	15,35,55,864	...	...	4,04,94,107	8,890	...	...	37,79,46,233	37
LAND CUSTOMS.															
IMPORT DUTY:															
On Cotton Goods	1,87,578	9,985	...	...	1,76,368	1,225	...	...	...	..	..	...	...	1,77,593	38
" other Goods	18,14,450	90,149	...	...	8,49,376	8,74,925	...	...	...	...	...	...	...	17,24,301	39
TOTAL IMPORT DUTY	20,02,028	1,00,134	...	...	10 25,744	8,76,150	...	...	...	...	...	...	...	19,01,894	40
EXPORT DUTY	31,203	...	...	...	11,215	19,988	...	...	...	..	...	...	...	31,203	41
MISCELLANEOUS	42,852	3,272	...	...	33,186	6,359	...	...	...	...	35	..	...	39,580	42
TOTAL LAND CUSTOMS	20,76,083	1,03,406	...	...	10,70,145	9,02,497	...	...	...	...	35	...	...	19,72,677	43
EXCISE DUTY ON COTTON MANUFACTURES	1,87,34,207	13,11,210	2,32,897	...	8,41,921	1,46,34,017	2,27,530	6,35,279	8,865	...	...	8,42 488		1,74,22,997	44
EXCISE DUTY ON MOTOR SPIRIT	64,68,743	...	...	...	...	...	...	...	...	61,86,452	...	...	2,82,291	64 68,743	45
EXCISE DUTY ON KEROSINE	92,32,242	1,440	...	60	...	...	...	...	2,95,200	88,11,902	...	...	1 23,640	92,30,802	46
WAREHOUSE AND WHARF RENTS	52,974	2,468	...	...	8 702	10,000	11,367	...	...	437	...	...	...	50,506	47
MISCELLANEOUS	4,26,311	52,877	...	...	78,233	1,80,138	78	...	...	1,13,166	1 819	...	...	3,73,434	48
GRAND TOTAL	42,72,05,012	1,87,39,650	2,32,897	60	3,10,38,389	17,05,94,606	15,37,94,839	6,35,279	3,04,065	5,56,06,064	10,744	8,42,488	4 05,931	41,34,65,362	49

No. 14A.—ACCOUNT of CHARGES connected with the COLLECTION of the CUSTOMS REVENUE for the Year ended 31st March 1923.

	North-West Frontier Province.	Madras.	Bombay.		Bengal.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	TOTAL.
			Bombay.	Karachi.						
CHARGES IN INDIA.	R	R	R	R	R	R	R	R	R	R
Charges at the Major Ports of Madras, Bombay, Calcutta, Rangoon, and Karachi.										
Pay of Officers	...	58,018	1,43,770	60,313	1,17,095	...	56,159	...	...	4,35,355
Pay of Establishment	...	2,52,354	12,42,740	4,32,164	13,19,359	...	5,48,785	...	...	37,95,402
Allowances, Honoraria, etc.	...	38,730	2,45,640	81,350	3,21,470	...	1,43,468	...	...	8,30,658
Supplies and Services	...	5,707	39,683	24,256	1,30,798	...	87,908	...	...	2,88,352
Contingencies	...	11,695	38,179	22,497	94,998	...	35,085	...	...	2,02,454
Grants-in-aid—Contributions, Donations, etc.	...	...	37,157	2,520	...	...	...	...	...	39,677
Add—Customs Departments share of Combined Salt and Customs establishment in Bombay. (See Account No. 16B).	...	...	2,51,191	...	...	...	...	...	...	2,51,191
Deduct—Contributions, etc.	...	...	*54,518*	*5,730*	...	...	...	...	...	*60,248*
			19,43,842	6,17,370						
TOTAL CHARGES AT THE MAJOR PORTS	...	3,66,504	25,61,212		19,83,720	...	8,71,405	...	...	57,82,841
TOTAL CHARGES AT OTHER PORTS (*Vide* details at page 71)	...	2,49,208	......		91,887	...	1,41,617	18,335	...	5,01,047
Assignment and Compensations.	30	4,84,042	17,885		...	38,543	...	...	...	5,40,500
Land Customs Charges	...	1,05,300	......		...	...	...	...	770	1,06,070
TOTAL CHARGES IN INDIA	30	12,05,054	25,79,097		20,75,607	38,543	10,13,022	18,335	770	69,30,458

	Secretary of State.	High Commissioner.	Total.	
CHARGES IN ENGLAND—	£	£	£	
Leave and Deputation Salaries	...	8,222	8,222	
Allowances or Travelling Expenses, etc., on Study Leave or Deputation	...	1	1	
Stores for India	...	198	198	
Miscellaneous expenditure	240	...	240	
Total £	240	8,421	8,661	
TOTAL CONVERTED INTO Rs. AT £1 = Rs. 10				86,613
Exchange on Ditto				44,929
TOTAL CUSTOMS CHARGES				70,62,000

No. 14A.—ACCOUNT of CHARGES connected with the COLLECTION of the CUSTOMS REVENUE for the Year ended 31st March 1923—*concld.*

DETAILS of CUSTOMS CHARGES at OTHER than the Major Ports.

Other Ports.	Pay of Officers.	Pay of Establishments.	Supplies and Services Contingencies, etc.	TOTAL.
	R	R	R	R
Madras.				
Out ports	93,095	89,890	66,223	2,49,208
Bengal.				
Chittagong	10,947	62,126	18,814	91,887
Burma.				
Akyab	2,400	22,670	15,171	40,241
Bassein	2,400	11,370	7,276	21,046
Bhamo	...	2,936	2,065	5,001
Kyauk-Phyu	...	1,800	51	1,851
Maungdaw	...	1,457	106	1,563
Mergui	...	10,051	4,542	14,593
Moulmein	2,600	30,621	7,797	41,018
Sandoway	...	300	170	470
Tavoy	...	9,982	2,474	12,456
Victoria Point	...	2,884	494	3,378
Total	7,400	94,071	40,146	1,41,617
Bihar and Orissa.				
Balasore	...	6,001	2,648	8,649
Cuttack	...	5,888	509	6,397
Puri	...	2,268	1,021	3,289
Total	...	14,157	4,178	18,335
TOTAL CHARGES AT OTHER PORTS	1,11,442	2,60,244	1,29,361	5,01,047

II and 2—Taxes on Income.

Revenue.

The taxes on income are of two kinds :—

(1) Income Tax.

(2) Super Tax.

During 1922-23 Income Tax was charged on a graduated scale from 5 to 18 pies in the rupee the latter rate being payable on annual total incomes of Rs. 40,000 or upwards. In the case of companies, registered firms and interest on securities, the tax was levied at the maximum rate. Annual Income of less than Rs. 2,000 is not liable to the tax except in the case of Companies, registered firms and interest on securities which are taxed whatever the annual total income may be.

2. Super Tax is payable in addition to Income Tax and is levied on a graduated and ascending scale on so much of the income as is in excess of Rs. 50,000 per annum. The rates of tax levied during 1922-23 varied from one anna to six annas in the rupee. In the case of a Hindu undivided family, the Super Tax is levied on so much of the income as is in excess of Rs. 75,000. In the case of Companies the Super Tax is however levied at a flat rate of one anna. For complete schedules of the rates of Income Tax and Super Tax in force during 1922-23, see Schedule III to the Indian Finance Act of 1922.

3. The Excess Profits Duty Act, 1919 was in force for one year only, *viz.*, 1919-20. The receipts credited in the accounts for 1922-23 represent collections of arrears.

Share of Provincial Governments.

Under Rule 15 of the Devolution Rules as it was in force in 1921-22, Provincial Governments were credited with a share in the Income Tax collected within their jurisdiction at the rate of three pies on each rupee brought under assessment in respect of which the Income Tax assessed was collected. In consideration of this credit, these Governments made assignments to the Central Government equivalent to the amounts which would have accrued to them in the year 1920-21 if the three-pie rate had been in force during that year after deducting therefrom the Provincial share of the cost of the special income Tax establishment in 1920-21. Under this procedure, the revenue accruing to the Central Government from Income Tax was shown partly under this head and partly under the head "Contributions and Assignments between the Central and Provincial Governments. This procedure has since been discontinued and a revised method of allocation has been adopted with effect from the 1st April 1922, in accordance with revised Rule 15 of the Devolution Rules. Under the revised rule, whenever the assessed income of any year of any province exceeds the assessed income of 1920-21, the Local Government of that province is credited with an amount calculated at three pies in each rupee of the amount of such excess. The entire revenue of the Central Government thus appears under this head, the share allocated to Provincial Governments being credited to this head in the Provincial Section of the accounts.

Expenditure.

The charges shown under this head relate chiefly to the establishments employed on the collection and assessment of the taxes. Much of this work was, however, performed by the ordinary District Establishments the charges of which prior to the 1st April 1921 were shared between "Land Revenue" and "Administration of Justice". From the 1st April 1921, however, a share of the cost of such joint establishments is being debited to this head.

Under the Devolution Rules in force during 1921-22, one-fourth of the cost of special Income Tax establishments employed within the jurisdiction of Local Governments was payable by the Provincial Governments concerned. From 1922-23 the entire expenditure is borne by the Central Government.

No. 15.—ACCOUNT of TAXES ON INCOME for the Year ended 31st March 1923.

REVENUE.	India General.	Baluchistan.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
Income Tax:	R	R	R	R	R	R	R	R	R	R	R	R	R
Ordinary Collections	13,04,064	34,001	8,57,737	1,19,74,068	5,42,16,122	3,08,15,343	71,56,018	68,09,511	1,14,74,090	39,75,185	41,28,754	7,71,816	13,35,16,709
Deduction by Government from salaries and pensions (a)	71,17,176	48,993	1,27,121	9,17,653	10,59,842	10,78,218	9,20,931	7,70,669	8,84,464	5,21,010	4,07,812	2,07,351	1,40,61,240
Deduction from interest on Government securities	17,48,709	2,623	2,002	3,20,157	28,95,971	75,140	3,70,392	56,701	16,137	28,782	16,079	2,573	55,35,039
	1,01,69,949	85,617	9,86,860	1,32,11,878	5,81,71,938	3,19,68,701	84,47,341	76,36,881	1,23,74,691	45,24,977	45,52,645	9,81,540	15,31,13,018
Deduct—Refunds	*1,57,168*	*1,085*	*13,290*	*26,53,612*	*1,01,74,606*	*87,99,019*	*10,25,667*	*5,08,841*	*20,37,076*	*2,31,897*	*7,58,733*	*72,446*	*2,64,33,440*
TOTAL INCOME TAX	1,00,12,781	84,532	9,73,570	1,05,58,266	4,79,97,332	2,31,69,682	74,21,674	71,28,040	1,03,37,615	42,93,080	37,93,912	9,09,094	12,66,79,578
Deduct—Amount payable to Provincial Governments	...	...	...	...	*3,00,000*	...	*33,596*	*5,69,120*	...	*2,86,699*	1,48,790	*1,15,130*	*14,53,335*
NET INCOME TAX—CENTRAL	1,00,12,781	84,532	9,73,570	1,05,58,266	4,76,97,332	2,31,69,682	73,88,078	65,58,920	1,03,37,615	40,06,381	36,45,122	7,93,964	12,52,26,243
Super-Tax:	15,056	...	24,466	34,43,753	3,58,31,830	1,90,62,584	27,78,946	10,24,217	59,08,474	16,49,096	25,70,834	6,037	7,23,15,293
Deduct—Refunds	*3,717*	...	...	*7,80,546*	*50,64,846*	*97,53,485*	*3,68,349*	*5,97,955*	*7,38,056*	*59,848*	*3,71,893*	*—1,047*	*1,77,37,648*
TOTAL SUPER TAX	11,339	...	24,466	26,63,207	3,07,66,984	93,09,099	24,10,597	4,26,262	51,70,418	15,89,248	21,98,941	7,084	5,45,77,645
Excess Profits Duty:	...	...	...	3,141	99,876	46,986	...	...	...	...	...	..	1,50,033
Deduct—Refunds	...	...	...	*1,723*	*11,048*	...	...	...	...	...	...	...	*12,771*
TOTAL EXCESS PROFITS DUTY	...	...	...	1,418	88,828	46,986	...	...	...	...	...	...	1,37,262
TOTAL REVENUE FROM TAXES ON INCOME	1,00,24,120	84,532	9,98,036	1,32,22,921	7,88,53,144	3,25,25,767	98,32,271	75,54,302	1,55,08,033	58,82,328	59,92,853	9,16,178	18,13,94,485

(a) Includes collections in Posts and Telegraphs Department . . . . Rs. 4,12,046
" " Railway " 6,19,315
" " Military " 51,19,274
" " Marine " 50,777
62,01,412

Central . .	**17,99,41,150**
Provincial . .	**14,53,325**

A.—Principal Revenue Heads.

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No. 15A.—ACCOUNT of CHARGES for COLLECTION of TAXES on INCOME for the Year ended 31st March 1925.

	India, General.	Baluchistan.	North-West Frontier Province.	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	R	R
BOARD OF INLAND REVENUE.													
Pay of Officers	47,806	...	...	...	...	...	...	...	...	...	...	...	47,806
Pay of Establishment	10,148	...	...	...	...	...	...	...	...	...	...	...	10,148
Allowances, Honoraria, etc.	18,959	...	...	...	...	...	...	...	...	...	...	...	18,959
Contingencies	6,310	...	...	...	...	...	...	...	...	...	...	...	6,310
Total	83,223	...	...	...	...	...	...	...	...	...	...	...	83,223
COLLECTION OF INCOME TAX.													
Pay of Officers	3,840	3,460	14,024	1,30,935	1,79,542	2,13,059	2,72,412	1,61,120	74,729	62,811	1,17,311	4,440	12,37,683
Pay of Establishment	22,575	1,587	16,206	2,85,523	5,15,874	2,14,214	1,72,052	1,63,105	1,20,863	67,130	85,202	3,140	16,67,471
Allowances, Honoraria, etc.	1,241	551	12,436	44,842	51,072	43,090	50,332	88,084	17,418	21,731	72,330	4,[illegible]00	4,08,022
Contingencies	1,441	604	10,338	15,782	1,00,105	56,553	66,776	65,270	6,489	16,381	26,095	1,030	3,60,864
Establishment charges payable to other Governments	5,84,026	...	...	...	...	...	...	...	...	52,666	...	...	6,36,692
TOTAL	6,13,123	6,202	53,004	4,77,082	8,46,593	5,20,916	5,61,572	4,77,579	2,19,494	2,20,719	3,00,938	13,510	43,10,732
COLLECTION OF SUPER TAX	...	...	...	...	...	823	...	...	...	...	...	...	823
TOTAL CHARGES	6,96,346	6,202	53,004	4,77,082	8,46,593	5,21,739	5,61,572	4,77,579	2,19,494	2,20,719	3,00,938	13,510	43,94,778

CHARGES IN ENGLAND.	Secretary of State.	High Commissioner.	TOTAL.	
	£	£	£	
Leave and Deputation Salaries	...	3,913	3,913	
Allowances or Travelling Expenses, etc. on Study Leave or Deputation	...	91	91	
Miscellaneous expenditure	6	...	6	
TOTAL £	6	4,004	4,010	
TOTAL CONVERTED INTO Rs. AT £ 1 = Rs. 10				40,095
EXCHANGE ON DITTO				21,263
TOTAL CHARGES FOR THE COLLECTION OF TAXES ON INCOME				44,56,136

III and 3-Salt.

Revenue.

Salt revenue is derived from three principal sources, *viz* :—

(1) Excise duty on Indian Salt,
(2) Customs duty on Imported Salt,
(4) Sale of Government salt.

It may be explained that there are Government as well as private salt works. In the case of the former, the work is carried on either by Government as in the case of the Northern India Salt source (principally Sambhar Lake in Rajputana), or by private agency under Government supervision as in Madras and Bombay. Where the salt is produced by private agency, it is purchased by Government to be subsequently sold to the trade. In the case of private salt works which exist in Madras, Bombay and Burma, Government supervises the manufacture and collects excise duty on all the salt produced.

The rate of customs duty on foreign and the excise duty on Indian Salt levied in 1922-23 was up to 28th February 1923 Rs. 1-4-0 per maund (of $82\frac{2}{7}$ lbs.) all round, with the exception of a few districts of Burma where a composition system is in force. From the 1st March 1923 it was raised to Rs. 2-8-0 per maund. In the accounts, the sale proceeds of salt manufactured at the Government works are credited as a distinct item, the excise duty being credited under a separate head.

Expenditure.

2. The main items of expenditure are :—

(1) Cost of salt purchased by Government,
(2) Cost of manufacture and of administrative and preventive establishments,
(3) Cost of bags,
(4) Improvement of Salt sources,
(5) Compensations to Indian States, the French Government, etc.

(1) occurs in Madras and Bombay where, as stated in paragraph 1 above the salt produce in Government works run by private agency is purchased by Government. As regards (2), it may be stated that in almost all the provinces, there are combined Salt and Excise establishments while Bombay has in addition a combined Salt and Customs establishment. The charges of these combined establishments are distributed in proportionate shares between the heads concerned. This explains the "add" and "deduct" entries in Account No. 16B.

The charges under the head 'Cost of bags' do not represent final payments as they are recovered in full from contractors. The expenditure on the improvement of Northern India Salt sources is in pursuance of a large scheme of capital expenditure designed to increase the output of this important source of revenue.

Salt compensation consist of payments mostly to Indian States in Rajputana for the cession to Government of rights in connection with this source of revenue. A small amount of compensation is also payable to the French Government.

No. 16.—ACCOUNT of SALT REVENUE for the Year ended 31st March 1923.

	India, General.	Baluchistan.	Madras.	Bombay.	Bengal.	Burma.	Bihar and Orissa.	TOTAL.
	R	R	R	R	R	R	R	R
Sales of Government Salt	28,49,848	...	9,15,995	10,19,806	...	...	...	47,85,649
Excise duty on Salt manufactured locally	1,65,81,851	120	1,14,55,221	1,37,22,818	40	10,54,741	...	4,58,14,821
Duty on Imported Salt	...	...	5,015	11,601	1,82,19,993	21,25,517	...	2,03,62,126
Frontier duty on Salt imported by land	...	...	...	3,77,665	...	...	...	3,77,665
Rent of warehouses	...	...	...	..	2,35,421	...	...	2,35,421
Miscellaneous Receipts	11,79,520	..	2,01,533	1,48,547	40,790	...	520	15,70,910
TOTAL SALT REVENUE	2,06,11,219	120	1,55,77,764	1,52,80,467	1,84,96,244	31,80,258	520	7,31,46,592
Deduct—Refunds	*12,16,337*	...	*4,01,789*	*30,59,725*	*85,352*	*1,37,245*	*32*	*49,00,480*
Net Revenue from Salt	1,93,94,882	120	1,51,75,975	1,22,20,742	1,84,10,892	30,43,013	488	6,82,46,112

No. 16A.—ACCOUNT of SALT STORE for the Year ended 31st March 1923.

	Northern India Salt Revenue Department.	Madras.	Bombay.	Burma.
	Quantity.	Quantity.	Quantity.	Quantity.
	Mds.	Mds.	Mds.	Mds.
Salt in store on 1st April 1922	45,95,674	46,27,440	28,79,124	3,62,277
Manufactured, excavated, or purchased during the year	1,21,21,543 (a)	22,02,618	63,23,599	9,07,951
	1,67,17,217	68,30,058	92,02,723	12,70,228
Removed by Purchasers during the year	1,28,86,561	30,74,870	38,82,415	8,46,080
Wastage, etc., written off	1,51,086	3,06,788	83,940	97,585
	1,30,37,647	33,81,655	39,66,355	9,43,665
Balance in store on 31st March 1923	36,79,570	34,48,410	52,36,368	3,26,563

(a) Includes 3,90,799 maunds on account of excess discovered in heaps cleared.

No. 16B.—ACCOUNT of CHARGES for COLLECTION of the SALT REVENUE, including Manufacturing Charges and Cost of SALT and Charges for the Improvement of Salt Sources, etc., for the Year ended 31st March 1923.

CHARGES IN INDIA.		India, General.	Madras.	Bombay.	Bengal.	Burma.	Bihar and Orissa.	Assam.	TOTAL.
		R	R	R	R	R	R	R	R
Direction :—									
Pay of Officers		1,71,849	...	2,70,348	...	...	...	...	4,42,197
Pay of Establishment		1,46,820	...	29,10,069	23,787	...	...	...	30,80,676
Allowances, Honoraria, etc.		1,37,887	...	4,57,789	866	...	...	...	5,96,542
Cost of Bags		8,82,693	...	...	...	...	...	...	8,82,693
Other Supplies and Services		2,81,478	...	2,59,619	41,569	...	...	...	5,82,666
Contingencies		67,184	...	1,94,790	38,563	..	...	...	3,00,537
Improvement of Salt Sources		6,13,750	...	...	...	...	...	...	6,13,750
Other Works		3,84,124	36,215	4,22,971	...	...	...		8,43,310
Manufacture and Excavation of Salt—									
Sambhar	5,25,789								
Pachbudra	23,845								
Salt Range Division	10,70,851	16,20,485	...	...	...	...	...	...	16,20,485
		43,06,470	36,215	45,15,586	1,04,585	...	...	...	89,62,856
Add—Amounts payable to Provincial Governments for share of Combined Salt and Excise Establishments. (See Account No. 19A).		...	13,82,311	...	2,00,000	71,418	76,000	...	17,29,729
		43,06,470	14,18,526	45,15,586	3,04,585	71,418	76,000		1,06,92,585
Deduct—Amounts recoverable from Government of Bombay for the share of Combined Salt and Excise Establishment (see Account No. 19A)		...	...	*17,35,034*	...	...	...	...	*17,35,034*
" Amount chargeable to Customs (see Account No. 14A)		...	...	*2,51,191*	...	...	...	...	*2,51,191*
" Contributions		...	...	*64,254*	...	...	...	...	*64,254*
TOTAL DIRECTION		43,06,470	14,18,526	24,65,107	3,04,585	71,418	76,000	...	86,42,106
Preventive Establishment		6,19,961	...	...	...	...	...	...	6,19,961
:		49,26,431	14,18,526	24,65,107	3,04,585	71,418	76,000	...	92,62,067
Salt Purchase and Freight		...	7,03,583	10,72,787	...	...	...	...	17,76,370
Assignments and Compensations		24,05,392	4,90,536	93,339	20,000	...	...	...	40,09,267
TOTAL SALT CHARGES IN INDIA		83,31,823	26,12,595	36,31,233	3,24,585	71,418	76,000	...	1,50,47,654

	Secretary of State.	High Commissioner.	TOTAL.	
	£	£	£	
CHARGES IN ENGLAND :				
Leave and Deputation Salaries	...	4,021	4,021	
Allowances or Travelling Expenses, etc., on study Leave or Deputation	...	67	67	
Stores for India	...	1,659	1,659	
TOTAL	...	5,747	5,747	
Do. CONVERTED INTO Rs. AT £1 = Rs. 10				57,471
EXCHANGE ON DITTO				31,022
TOTAL CHARGES UNDER SALT				1,51,36,147

IV and 4 Opium.

REVENUE.

Opium is produced under Government supervision in the United Provinces and under special arrangements in the Central India States, and is bought in its crude condition from the cultivators by Government at fixed rates. It is then worked up in the Government factory at Ghazipur and the finished opium is disposed of in the manner described below, (see paragraph 2). Direct purchases of the finished product are also made by Government in Malwa whenever necessary in order to supplement other supplies.

2. The opium thus manufactured is disposed of by Government in the following ways:—

(*a*) By public auction at Calcutta for export outside India. (*b*) By direct sales to Foreign and Colonial Governments with which agreements have been entered into for supply at fixed rates (*viz.*, the Straits Settlements, Hongkong, the Netherlands Indies, Siam, British North Borneo and Ceylon).	Provision opium.
(*c*) By supply to the Medical Department in India for medical purposes.	Medical Opium.
(*d*) By issue to the Excise Department in India for local consumption under revenue regulations.	Excise opium.

As regards (*d*) it may be explained that the issue price of excise opium to licensed vendors is fixed by the various Local Governments and that out of the gross sale proceeds, a sum fixed by the Government of India (Rs. 23 a seer from 1st April 1922 and Rs. 30 a seer from 1st April 1923) is credited to 'Opium' and the balance as 'Excise' revenue. The amount so adjusted and the cash receipts in respect of (*a*), (*b*) and (*c*) constitute the bulk of the opium revenue.

EXPENDITURE.

The charges relate to (*i*) the supervision by Government of the cultivation of the poppy, (*ii*) the purchase of the crude opium from the cultivators, (*iii*) its manufacture into the finished product at the Ghazipur factory, (*iv*) the purchases if any of opium from Indian States and (*v*) the final storage and disposal in Calcutta. The majority of these operations are carried on under the general control of the Board of Revenue in the United Provinces working through an Opium Agent. Besides the above, certain payments are made to Indian states in Bombay and to the French Government as compensation for cessation of rights in connection with opium.

No. 17.—ACCOUNT of Opium Revenue for the Year ended 31st March 1923.

REVENUE.	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
Sale of Provision Opium :—													
(i) Proceeds of 2,890 Chests sold at Public auction in Calcutta for export, at the average rate of R4,541-10-10 per chest	...	...	...	...	...	1,31,25,450	...	..	...	...	...	...	1,31,25,450
(ii) Proceeds of 4,796 chests, sold by private arrangement—Netherlands Indies 1,350 chests at R4,000 a chest, Borneo 60 chests at R2,500 a chest and 21 chests at R4,000 a chest, Siam 1,050 chests at R2,500 and 200 chests at R4,000 a chest,—Hong-Kong 180 chests at R4,000 a chest, Ceylon 60 chests at R4,000 a chest, Straits Settlements 1,875 chests at R3,000 a chest	...	...	...	...	...	(a) 1,61,84,000	..	...	...	...	...	..	1,61,84,000
Sale of Medical Opium	...	...	...	...	...	19,913	1,765	...	...	...	...	...	21,678
Cost Price of Opium sold by the Excise Department	23,565	10,327	88,360	10,64,828	12,91,919	9,36,859	6,93,450	11,10,818	7,35,000	8,71,000	7 30,317	9,20,866	84,77,309
Miscellaneous Receipts	...	...	...	...	...	49,525	34,362	...	...	...	...	...	83,887
Total	23,565	10,327	88,360	10,64,828	12,91,919	3,03,15,747	7,29,577	11,10,818	7,35,000	8,71,000	7,30,317	9 20,866	3,78,92,324
Bombay Opium—													
Miscellaneous Receipts	...	...	...	...	168	...	..	...	..	...	...	...	168
Deduct—Refunds	...	...	...	...	*72*	...	*—69*	...	...	...	*421*	...	*424*
Total Opium Revenue	23,565	10,327	88,360	10,64,828	12,92,015	3,03,15,747	7,29,646	11,10,818	7,35,000	8,71,000	7,29,896	9,20,866	3,78,92,068

(a) Includes Rs. 5,40,000 being the value of opium sold to Governments of Hongkong and Siam in March 1922 credits for which appeared in the London Account for April 1922.

No. 17A.—ACCOUNT of Bengal Opium Store for the Year ended 31st March 1923.

	For Export.		For Sale in India.	
	Chests.	Maunds.	Chests.	Maunds.
Opium in store in Calcutta on 1st April 1922	7,910	13,472	137	201
In store at Factories on above date	...	...	1,576	2,363
Produce of season 1921-22	7,514	12,797	4,836	7,253
Total	15,424	26,269	6,549	9,817
Sold by Auction from 1st April 1922 to 31st March 1923	2,890	4,922	...	...
Sold direct to the Governments of Borneo, Netherlands, Hong-Kong, Straits Settlements, Siam and Ceylon from 1st April 1922 to 31st March 1923	4,796	8,168	...	..
Quantity delivered from unsold stock in exchange for old Bihar opium	15	26	...	...
Issued to Excise Department from 1st April 1922 to 31st March 1923	...	...	5,821	8,732
Issued to Medical Department ditto ditto	...	...	6	9
Total Expended	7,701	13,116	5,827	8,741
Balance in store in Calcutta on 31st March 1923	7,723	13,153	695	1,035
Balance in Factories " " "	...	...	27	41
Balance in Store on 31st March 1923	7,723	13,153	722	1,076

No. 17B—ACCOUNT of Charges in connection with Opium for the Year ended 31st March 1923.

	India, General.	Baluchistan.	Bombay.	Bengal.	United Provinces.	Total.
Charges in India.	R	R	R	R	R	R
Superintendence	...	...	...	...	1,03,331	1,03,331
Ghazipur Opium Factory	..	...	..	...	4,77,484	4,77,484
District Staff	...	...	...	...	11,63,972	11,63,972
Opium Research Laboratory	...	...	...	...	34,948	34,948
Purchase of Opium including Payments to cultivators :—						
Purchase of Malwa opium	...	...	...	...	25,66,016	25,66,016
Payments to cultivators	...	...	...	...	1,15,53,431	1,15,53,431
Payments for special cultivation in Malwa	...	...	...	...	26,15,176	26,15,176
Opium Miscellaneous charges in Calcutta	...	...	...	29,197	...	29,197
Other Opium Agencies and Establishments	11 216	174	...	...	...	11,390
Assignments and Compensations	...	...	38,958	8,000	...	46,958
Total Charges in India	11,216	174	38,958	37,197	1,85,14,358	1,86,01,903

	£	R
Charges in England.		
High Commissioner.		
Leave and Deputation Salaries	3,112	
Stores for India	734	
Total	3,846	
Ditto converted into Rs. at £ 1 = Rs. 10		38,462
Exchange on Ditto		20,278
Total Charges under Opium		1,86,60,643

V. and 5—Land Revenue.

REVENUE.

'Land Revenue' and 'Taxes on Income' are the complement of each other, the former being a levy on agricultural incomes and latter on industrial or professional incomes.

2. It is impossible in a note of this kind to give any sketch of the various land revenue systems in India Any adequate description would require a complete volume.

3. In several provinces, the charges for the supply of water from Irrigation canals is consolidated with the land revenue demand. Such consolidated rates are in the first instance credited to 'Land Revenue' and an approximate amount calculated as the share due to Irrigation is then transferred to the head "XIII—Irrigation, etc.," (*vide* deduct entry at foot of Account No. 18). Where a separate water rate is levied, it is credited direct to the Irrigation head.

4. The Land Revenue figures include certain book credits shown under the head 'Assessment of Alienated Lands *less* Quit-rents' in Account No. 18, the *per contra* debits appearing under the expenditure heads 'Land Revenue' and 'Police'. They represent assessments (*less* quit-rents) of lands alienated to inamdars and other grantees or to village officials as remuneration for service rendered. The quit-rents on these alienated lands are collected and credited as 'Ordinary land revenue'.

5. The comparatively insignificant amounts credited prior to 1921-22 under the separate head 'Provincial Rates' are now included under 'Land Revenue'.

EXPENDITURE.

The charges shown under the head 'Charges of Administration' relate chiefly to establishments employed on the collection or administration of Land Revenue. The bulk of the expenditure on District Officers and their establishments, which prior to 1921-22 was divided between this head and 'Administration of Justice' is now recorded along with the charges of headquarters administration under the head 'General Administration', (see Account No. 46, page 234).

2 The charges connected with survey and settlement and the maintenance of survey and other land records form the bulk of the expenditure under this major head. The Survey charges taken under the former head represent the cost of surveys undertaken solely for revenue purposes. The topographical survey carried out by the Survey of India Department is debited under the head '30—Scientific Departments'.

3. Of the charges directly connected with the collection of land revenue, the most important are the allowances to district and village officers. In some Provinces notably Bombay, the village officers are remunerated by means of rent-free lands the assessment of which is adjusted as land revenue by book debit under the expenditure head as explained in paragraph 4 above.

4. Finally, there are the charges connected with land revenue assignments and compensations. The former consist chiefly of alienations of revenue to inamdars and other grantees, while the latter comprise pensions granted in lieu of resumed lands, malikana or allowances to excluded proprietors and other minor charges. Prior to 1921-22 these charges were recorded under a separate Major head "Assignments and Compensations".

No. 18.—ACCOUNT of LAND REVENUE for the Year ended 31st March 1923.

REVENUE	Central Government.				Provincial Governments.											
	India, General	Baluchistan.	North-West Frontier Province.	Total.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Burma. Government of Burma.	Burma. Shan States Federation.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	Total.	Total Central and Provincial.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Ordinary Land Revenue	11,12,033	8,98,576	21,76,423	41,87,032	7,19,17,748	5,21,92,190	2,87,64,228	6,91,46,202	4,31,19,806	3,06,23,837	...	1,54,23,706	2,41,86,005	80,65,898	34,34,39,620	34,76,26,652
Sale of Government Estates	918	...	...	918	6,592	...	30,569	2,487	7,24,313	...	...	...	...	3,257	7,67,218	7,68,136
Sale-proceeds of Waste Lands and Redemption of Land Revenue	1,642	...	...	1,642	6,53,027	...	60,006	1,105	17,38,699	415	...	521	28,663	19,482	25,01,918	25,03,560
Assessment of Alienated Lands, less Quit-rents	...	...	5,226	5,226	...	94,03,564	67,743	...	2,06,163	...	...	6,254	...	...	96,83,724	96,88,950
Recovery of Survey and Settlement Charges	...	...	...	...	...	...	17,58,692	...	...	17,932	...	6,07,408	...	...	23,84,032	23,84,032
Recoveries of Service payments	...	35	...	35	355	1,29,079	...	...	...	..	...	643	664	...	1,30 741	1,30,776
Capitation Tax or Land Rate and House Tax (levied in lieu thereof)	608	...	...	608	...	...	...	...	...	99,31,962	...	...	...	2,89,082	1,02,21,014	1,02,21,652
Rates and Cesses on Land	1,248	...	984	2,232	...	...	93,294	2,82,721	2,42,659	...	...	1,49,943	8,93,926	25,680	16,88,223	16,90,455
Fisheries and Other Receipts classed as Miscellaneous Land Revenue	40,608	79,994	1,95,274	3,15,874	6,35,882	9,03,731	5,41,653	9,94,609	13,09,291	95,69,654	4,129	3,78,844	4,64,253	8,45,632	1,58,47,678	1,59,63,552
	11,57,055	9,78,605	23,77,907	45,13,567	7,32,13,604	6,26,28,564	3,13,16,185	7,04,27,124	4,73,40,931	5,01,43,800	4,129	1,65,67,319	2,55,73,511	92,49,031	38,64,64,198	39,09,77,765
Deduct—Refunds	*3,202*	*9,682*	*9,688*	*22,572*	*2,29,294*	*4,62,456*	*53,754*	*1,35,280*	*48,043*	*2,34,126*	*1,507*	*26,011*	*21,625*	*47,237*	*12,59,333*	*12,81,905*
Total Land Revenue	11,53,853	9,68,923	23,68,219	44,90,995	7,29,84,310	6,21,66,108	3,12,62,431	7,02,91,844	4,72,92,888	4,99,09,674	2,622	1,65,41,308	2,55,51,886	92,01,794	38,52,04,865	38,96,95,860
Deduct—Portion of Land Revenue due to Irrigation, *vide* Account No. 33 under "Section C—Irrigation, Navigation", etc.	*85,713*	...	*1,12,162*	*1,97,875*	(a) *1,20,63,596*	(a) *62,96,820*	...	*23,39,323*	*1,49,78,571*	*2,94,804*	..	*1,322*	*7,222*	...	*3,59,81,658*	*3,61,79,533*
Total Land Revenue under Principal Heads of Revenue	10,68,140	9,68,923	22,56,057	42,93,120	6,69,20,714	5,58,69,288	3,12,62,431	6,79,52,521	3,23,14,317	4,96,14,870	2,622	1,65,39,986	2,55,44,664	92,01,794	34,92,23,207	35,35,16,327
										$\underbrace{\hphantom{4,96,14,870\quad 2,622}}_{4,96,17,492}$						

	Madras.	Bombay.
	R	R
(a) Total Collections at pages 142 and 146	1,26,90,982	67,90,099
Less—Collection Charges at pages 143 and 147 . . .	6,27,386	4,93,279
	1,20,63,596	62,96,820

No. 18A.—ACCOUNT of CHARGES connected with the COLLECTION of LAND REVENUE for the Year ended 31st March 1923.

	Central Government.				Provincial Governments										Total Central and Provincial.
					Reserved.										
Charges in India.	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 Province and Berar.	Government of Assam.	Government of Burma.	Total.	
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Charges of Administration—															
Pay of Officers	31,459	...	...	31,459	7,200	62,867	96,482	2,726	...	30,191	...	1,97,258	12,018	4,08,742	4,40,201
Pay of Establishment	91,787	1,44,346	14,110	2,50,243	2,53,077	1,24,949	4,15,124	4,12,993	45,884	3,52,587	...	1,17,319	16,433	17,38,366	19,88,609
Allowances, Honoraria, etc.	12,961	33,610	2,642	49,213	39,875	18,151	62,092	3,278	9,281	20,175	...	52,021	4,975	2,09,848	2,59,061
Supplies and Services	1,564	...	...	1,564	12,837	3,24,336	1,22,481	27,261	13,107	1,02,097	...	35,818	106	6,38,043	1,564
Contingencies	11,785	20,964	4,972	37,721											6,75,764
Less—Recoveries and Contributions	...	...	...	...	...	*1,37,933*	*4,32,127*	...	...	*2,87,133*	...	*4,486*	...	*8,61,679*	*8,61,679*
Total	1,49,556	1,98,920	21,724	3,70,200	3,12,989	3,92,370	2,64,052	4,46,258	68,272	2,17,917	...	3,97,930	33,532	21,33,320	25,03,520
Survey and Settlement:															
Revenue Survey:—															
Portion of Survey of India Charges transferred from Accounts No. 54-A., page 274	1,54,295	...	...	1,54,295	...	...	...	...	1,00,806	...	...	...	...	1,00,806	2,55,101
Other Charges	1,824	119	...	1,943	11,31,092	2,26,156	3,28,755	...	...	81,733	...	97,686	1,49,843	20,15,265	20,17,208
Settlement Operations	...	...	34,768	34,768	7,96,258	...	14,75,834	1,20,814	10,73,941	7,40,146	3,77,898	50,435	5,24,905	51,60,231	51,94,999
Total	1,56,119	119	34,768	1,91,006	19,27,350	2,26,156	18,04,589	1,20,814	11,74,747	8,21,879	3,77,898	1,48,121	6,74,748	72,76,302	74,67,308
Land Records:															
Superintendence	...	...	...	...	6	2,08,823	47,821	1,17,847	78,172	49,360	1,02,878	44,601	2,72,458	9,21,966	9,21,966
District Charges	1,77,170	96,805	3,37,530	6,11,505	44,68,111	46,66,861	32,553	63,64,087	31,51,377	81,682	19,20,542	3,38,185	19,10,271	2,29,33,669	2,35,45,174
Total	1,77,170	96,805	3,37,530	6,11,505	44,68,117	48,75,684	80,374	64,81,934	32,29,549	1,31,042	20,23,420	3,82,786	21,82,729	2,38,55,635	2,44,67,140
Charges directly connected with the Collection of Land Revenue.															
Management of Government Estates	...	...	...	...	...	...	6,58,100	3,76,017	8,443	3,12,879	9,966	3,775	...	13,69,180	13,69,180
Commission on Land Revenue Collections, etc.	13,212	7,921	...	21,133	...	...	...	5,213	...	...	99,333	4,93,638	20,99,299	27,02,483	27,23,616

Allowances to District and Village officers	...	...	11,543	11,543	60,47,128	97,35,388	...	...	7,430	...	19,23,940	2,731	...	1,77,16,617	1,77,28,160
Inam Commissioner, Madras	...	...	...	...	9,000	...	...	...	...	...	...	...	...	9,000	9,000
Other Charges	...	...	...	...	...	...	...	...	...	...	...	877	69,954	70,831	70,831
TOTAL	13,212	7,921	11,543	32,676	60,56,128	97,35,388	6,58,100	3,81,230	15,873	3,12,879	20,33,239	5,06,021	21,69,253	2,18,68,111	2,19,00,787
ASSIGNMENTS AND COMPENSATIONS—															
Inamdars and Other Grantees	...	...	...	...	9,765	4,81,011	...	23,059	...	...	5,218	1,605	...	5,20,658	5,20,658
Pensions in lieu of Resumed Lands	231	...	659	940	2,16,623	...	3,210	46,046	22,862	2,867	2,368	...	...	2,94,476	2,95,416
Malikana or Allowances to Excluded Proprietors	80	11,742	...	11,822	3,10,756	...	54,841	2,86,370	...	89,039	4,672	...	...	7,45,678	7,57,500
Other Land Revenue Compensations	60,302	...	17,599	77,901	14,527	9,50,194	22,838	...	39,269	...	26,923	35,763	...	10,89,514	11,67,415
TOTAL	60,663	11,742	18,258	90,663	5,51,671	14,31,205	80,889	3,55,475	62,131	91,906	39,681	37,368	...	26,50,326	27,40,989
WORKS	...	...	...	...	...	19,795	...	...	...	...	...	...		19,795	19,795
TOTAL CHARGES IN INDIA	5,56,720	3,15,507	4,23,823	12,96,050	1,33,16,255	1,66,80,598	28,88,004	77,85,711	45,50,572	15,75,623	44,74,238	14,72,226	50,60,262	5,78,03,489	5,90,99,539
CHARGES IN ENGLAND.				£	£	£	£	£	£	£	£	£	£	£	
Secretary of State.															
Law Charges in connection with Appeals from India . . . . £				...	25	747	462	224	...	...	8	...	...	1,466	
High Commissioner.															
Leave and Deputation Salaries				2,687	1,366	1,675	925	...	—163	1,470	...	...	488	5,761	
Stores for India				...	245	2,122	...	...	...	27	...		...	2,394	
Passage to India				...	120	...	...	...	...	...	...	...	...	120	
Miscellaneous—Travelling Expenses				...	9	2	...	...	...	...	...		...	11	
Advances of Pay, etc., on appointment				...	92	...	...	...	...	...	...	...	...	92	
TOTAL £				2,687	1,832	3,799	925	...	—163	1,497	...	...	488	8,378	
TOTAL CHARGES IN ENGLAND £				2,687	1,857	4,546	1,387	224	—163	1,497	8	...	488	9,844	
				R	R	R	R	R	R	R	R	R	R	R	
TOTAL CONVERTED INTO Rs. AT £1=Rs. 10				26,867	18,568	45,465	13,876	2,237	—1,637	14,979	78	...	4,885	98,451	1,25,318
EXCHANGE ON Ditto				14,184	9,834	23,165	7,144	1,283	—801	8,104	42	...	2,620	51,391	65,575
TOTAL CHARGES AGAINST LAND REVENUE				13,37,101	1,33,44,657	1,67,49,228	29,09,024	77,89,231	45,48,134	15,98,706	44,74,358	14,72,226	50,67,767	5,79,53,331	5,92,90,432

VI and 6—Excise.

Revenue.

As explained under the head 'Customs', the term 'Excise' in the Government Accounts deals mainly with the taxation imposed on drugs and intoxicants produced in the country. The excise duty on cotton manufactures and motor spirits is credited to 'Customs', while the excise duty on Indian salt is taken to 'Salt'. Under the head 'Excise' is recorded the revenue from the excise duty on the consumption in India of alcoholic liquors, opium and drugs prepared from hemp and coca plants. Some excise revenue is also derived from the sale of *Vend* licenses for sale of imported liquor and licenses for bottling it and other similar operations. The duty on the importation of liquor from abroad is regulated in accordance with the Customs tariff in force, and credited as a receipt under 'Customs'.

Expenditure.

The expenditure consists almost entirely of the outlay on the establishment engaged in the collection of revenue. A share of the combined Salt and Excise establishment, where such establishments are maintained, is also debited to this head.

No. 19.—ACCOUNT of Excise Revenue on Spirits and Drugs for the Year ended 31st March 1923.

—	Central Government.				Provincial Governments.										Total Central and Provincial.
	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 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	R	R	R
REVENUE.															
Civil Department:															
License and Distillery Fees and Duties for the sale of Liquors, etc.	31,61,210	6,51,692	4,34,805	42,47,707	4,52,50,605	3,71,07,513	1,54,99,252	1,24,60,595	62,19,168	69,78,592	1,10,68,557	92,24,080	18,16,331	14,56,24,693	14,98,72,400
License fees for Opium	1,55,997	47,976	1,74,664	3,78,637	9,87,893	8,89,394	15,46,191	6,86,449	15,92,155	1,870	5,48,271	12,92,939	18,13,495	93,58,657	97,37,294
Acreage on Land cultivated with Poppy	...	...	...	...	...	...	...	...	3,207	...	...	...	...	3,207	3,207
Transit Duty on Excise Opium	7,374	...	1,355	8,729	...	...	1,726	...	2,12,414	..	...	...	...	2,14,140	2,22,869
Gain on Sale-proceeds of Excise Opium	46,661	12,123	1,42,013	2,00,797	17,29,902	17,16,905	16,44,641	11,34,264	11,84,039	40,34,092	15,13,874	12,95,213	17,91,298	1,60,44,228	1,62,45,025
Ditto other drugs	...	...	...	...	4,991	...	4,282	...	...	...	...	42,425	...	51,698	51,698
Duty on Ganja	2,20,955	15,637	72,079	3,08,671	7,67,211	26,53,044	13,85,627	...	14,45,676	...	22,46,467	6,43,956	3,15,356	94,57,337	97,66,008
Fines, Confiscations, and Miscellaneous	5,936	10	185	6,131	3,30,326	3,17,751	67,720	45,958	7,026	1,63,910	55,244	88,095	6,988	10,83,018	10,89,149
Total Civil Department	35,98,133	7,27,438	8,25,101	51,50,672	4,90,70,928	4,26,84,607	2,01,49,439	1,43,27,266	1,06,63,685	1,11,78,464	1,54,32,413	1,25,86,708	57,43,468	18,18,36,978	18,69,87,650
Military Department:															
License and Distillery Fees, Duties, etc.	29,261	...	...	29,261	...	...	...	...	...	...	...	...	...	...	29,261
Total Excise Revenue in India	36,27,394	7,27,438	8,25,101	51,79,933	4,90,70,928	4,26,84,607	2,01,49,439	1,43,27,266	1,06,63,685	1,11,78,464	1,54,32,413	1,25,86,708	57,43,468	18,18,36,978	18,70,16,911
Deduct—Refunds	*8,013*	*3,327*	*62*	*11,402*	*56,626*	*4,05,796*	*39,692*	*2,07,484*	*3,80,409*	*16,239*	*35,397*	*11,724*	*3,30,486*	*14,83,853*	*14,95,255*
Net Revenue from Excise	36,19,381	7,24,111	8,25,039	51,68,531	4,90,14,302	4,22,78,811	2,01,09,747	1,41,19,782	1,02,83,276	1,11,62,225	1,53,97,016	1,25,74,984	54,12,982	18,03,53,125	18,55,21,656

No. 19A.—ACCOUNT of Charges for Collection of Excise Revenue during the year ended 31st March 1923.

	Central Government.				Provincial Governments											
					Reserved.	*Transferred.*							Burma.		Total.	Total Central and Provincial.
	India General.	Baluchistan.	North-West Frontier Province.	Total.	Government of Assam.	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 Burma.	Shan States Federation.		
Charges in India.	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Superintendence	728	...	...	728	15,156	...	...	1,97,768	1,83,571	...	65,848	64,266	96,160	...	6,22,769	6,23,497
Presidency Establishment	...	...	...	...	...	...	—27,719	2,82,025	...	...	...	...	...	...	2,54,306	2,54,306
District Executive Establishment	1,57,964	9,330	36,978	2,04,272	1,88,441	6,515	22,819	9,10,799 (b)	34,276	3,09,550	(c) 9,01,049	6,53,417	19,14,988	9,220	49,81,074	51,85,346
Combined Salt and Excise Establishments (See Account No. 16B.)	...	...	...	...	...	(a) 41,36,010	(f) 17,35,034	...	...	...	...	...	...	...	58,71,044	58,71,044
Distilleries	10,607	8,347	...	18,954	20,815	...	5,24,993	2,45,227 (d)	4,27,387	50,602	...	...	...	...	12,69,024	12,87,978
Excise Compensations to the French Government, Indian States, etc.	28,679	...	...	28,679	2,660	1,41,852	9,95,335	1,01,591	6,150	10,553	2,161	2,061	...	...	12,62,963	12,91,642
Deduct—share of combined Salt and Excise Establishments debitable to Salt	...	...	...	...	...	*13,82,311*	...	*2,00,000*	...	...	*76,000*	...	*71,418*	...	*17,29,729*	*17,29,729*
Total charges in India	1,97,978	17,677	36,978	2,52,633	2,27,072	29,02,066	32,51,062	15,37,410	6,51,384	3,70,705	8,93,058	7,19,744	19,69,730	9,220	1,25,31,451	1,27,84,084
Charges in England.				£	£	£	£	£	£	£	£	£	£	£	£	
Secretary of State.																
Miscellaneous expenditure £				...	...	...	5	...	...	...	...	...	...	...	5	
High Commissioner.																
Leave and Deputation Salaries				1,309	...	720	1,536	...	305	409	66	..	542	...	3,578	
Stores for India				...	23	852	79	69	72	19	141	...	...	...	1,255	
Miscellaneous Travelling Expenses, etc.				...	...	..	3	...	106	...	...	...	...	...	109	
Total £				1,309	23	1,572	1,618	69	483	428	207	...	542	...	4,942	
Total charges in England £				1,309	23	1,572	1,623	69	483	428	207	...	542	...	4,947	
Total Converted into Rs. at £1=Rs. 10				R 13,095	R (e) 232	R 15,723	R 16,224	R 687	R 4,830	R 4,281	R 2,065	...	R 5,422	...	R 49,464	62,559
Exchange on Ditto				6,808	134	8,757	8,728	388	2,355	2,218	1,118		2,772	...	26,470	33,278
Total Excise charges				2,72,536	2,27,438	29,26,546	32,76.014	15,38,485	6,58,569	3,77,204	8,96,241	7,19,744	19,77,924	9,220	1,26,07,385	1,28,79,921
													19,87,144			

(a) Includes R56,214 for Agency Tracts, which is "Reserved".
(b) Includes R33,674 for Darjeeling and Chittagong Hill Tracts, which is "Reserved".
(c) Includes R8,263 for Angul District, which is "Reserved".
(d) Includes R7,625 for Darjeeling and Chittagong Hill Tracts, which is "Reserved".
(e) Classified as 'Transferred' in the High Commissioner's Accounts for 1922-23.
(f) Represents share of combined Salt and Excise Establishment transferred from "Salt".