

No. 48B.—DETAILED ACCOUNT of CHARGES of HIGH COURTS for the year ended 31st March 1925.

	Reserved.							TOTAL.
	Government of Madr.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Pnnab.	Government of Burma.	Government of Bihar and Orissa.	
	R	R	R	R	R	R	R	R
Salaries of Judges . . .	6,06,449	4,63,477	7,40,433	4,30,786	4,57,989	4,81,498	4,00,918	35,81,550
Pay of Registrars and Other Officers.	1,06,425	1,96,240	2,07,107	39,219	44,635	1,14,830	55,435	7,63,891
Pay of Establishment . . .	4,39,175	3,66,546	6,52,316	3,00,136	3,13,013	3,36,135	2,42,091	26,49,412
Allowances, Honoraria, etc. . .	16,634	18,351	10,011	5,367	16,871	15,226	12,582	95,042
Supplies and Services . . .	94,982	7,281	1,50,909	42,340	45,718	57,197	86,332	4,84,759
Contingencies, . . .								
TOTAL CHARGES AS IN ACCOUNT No. 48A.	12,63,665	10,51,895	17,60,776	8,17,848	8,78,226	10,04,886	7,97,358	75,74,654

No. 48C.—DETAILED ACCOUNT of CHARGES under CIVIL and SESSIONS COURTS for the year ended 31st March 1924.

	CENTRAL GOVERNMENT.				PROVINCIAL GOVERNMENTS.												TOTAL CENTRAL AND PROVINCIAL.
	India General.	Baluchistan.	North-West Frontier Province.	TOTAL.	Reserved.										Government of Coorg.	TOTAL.	
					Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Pun.ab.	Government of Burma.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.				
	R	R	R	R	R	R	R	R		R	R	R	R	R	R	R	
Pay of Civil and Ses- sions Judges, Subor- dinate Judges, Munsiffs, etc.	1,35,738	...	1,60,903	2,96,641	20,97,496	16,09,317	29,87,149	21,92,337	13,21,918	9,50,201	10,78,538	11,80,967	1,86,439	13,389	1,36,17,751	1,39,14,392	
Pay of Establishment .	1,04,901	15,642	1,36,011	2,56,554	38,37,578	20,34,561	34,18,991	24,78,132	11,36,989	5,41,811	8,79,054	7,75,954	1,95,871	17,768	1,53,66,709	1,56,23,263	
Allowances, Honoraria, etc.	3,577	572	14,801	18,950	2,17,708	1,33,688	81,585	2,33,418	75,683	87,328	42,381	1,24,437	40,357	403	10,36,988	10,55,938	
Supplies and Services .	21,728	1,754	26,673	50,155	3,34,134	1,88,817	10,02,879	2,40,543	1,79,910	2,99,987	3,07,902	1,27,722	61,765	1,589	27,65,253	28,15,408	
Contingencies .																	
TOTAL CHARGES UNDER CIVIL AND SESSIONS COURTS AS IN ACCT. No. 48A.	2,65,944	17,968	3,38,388	6,22,300	65,06,916	40,16,382	74,90,604	51,44,435	27,14,500	18,79,327	23,07,875	22,09,080	4,84,432	33,149	3,27,86,701	3,34,09,001	

F.—Civil Administration.

No. 48D.—DETAILED ACCOUNT of CHARGES under CRIMINAL COURTS for the year ending 31st March 1925.

	CENTRAL GOVERNMENT.				PROVINCIAL GOVERNMENTS.													TOTAL CENTRAL AND PROVIN- CIAL.
	India General.	Baluchistan	North-West Frontier Province.	TOTAL.	Reserved.													
					Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Birma.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	Government of Coorg.	Shan States Federa- tion.	TOTAL.		
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Pay of Magistrates, Deputy Magistrates, Deputy Commis- sioner, etc. . . .	45,559	13,827	...	59,386	...	1,29,972	...	12,673	...	34,566	...	...	...	...	...	...	1,77,211	2,36,597
Pay of Establishment	27,521	9,177	14,650	51,348	6,46,609	2,22,841	4,950	540	1,35,593	4,78,726	12,871	57,474	1,22,542	6,800	180	16,89,126	17,40,474	
Allowances, Honoraria, etc.	12,419	974	63,554	76,947	31,793	18,330	513	478	7,02,102	40,784	11,901	10,523	22,025	195	90	8,38,734	9,15,681	
Supplies and Services	45,057	3,515	29,424	77,996	2,03,624	2,01,354	15,561	596	13,076	17,39,703	1,45,164	1,67,515	59,176	2,522	3,480	25,51,771	26,29,767	
Contingencies . . .																		
Charges in connection with the revision of Chaukidar Pan- chayats . . .	...	...	...	...	...	...	...	...	...	...	2,510	...	...	...	...	2,510	2,510	
TOTAL CHARGES UNDER CRIMINAL COURTS AS IN ACCT. No. 48A.	1,30,556	27,493	1,07,628	2,65,677	8,82,026	5,72,497	21,024	14,287	8,50,771	22,93,779	1,72,446	2,35,512	2,03,743	9,527	3,750	52,59,352	55,25,029	

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

Prior to 1921-22, this had was designated as “^{XVI-B}_{19-B} Law and Justice—Jails”.

REVENUE.

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

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

EXPENDITURE.

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

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

No. 49.—ACCOUNT of RECEIPTS under JAILS and CONVICT SETTLEMENTS for the year ended 31st March 1925.

	CENTRAL GOVERNMENT.					PROVINCIAL GOVERNMENTS.											TOTAL CENTRAL AND PROVINCIAL.
	India General.	Baluchis- tan.	North West Frontier Province.	Bombay.	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.	Government of Coorg.	TOTAL.	
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Receipts on account of Jail Manufactures . . .	37,404	2,401	1,02,980	...	1,42,785	7,40,896	3,22,671	12,52,100	4,92,138	3,35,269	3,85,843	5,13,740	2,40,544	1,07,579	52	43,90,832	45,33,617
Convict Receipts at Port Blair and Nicobars .	5,32,349	...	...	...	5,32,349	...	...	...	...	...	...	...	...	...	...	...	5,32,349
Hire of Convicts . . .	...	...	179	...	179	535	96,700	...	...	74,324	26,530	62	2,949	8,198	471	2,09,769	2,09,948
Other Jail Receipts . .	7,000	37	7,180	(a) 2,499	16,716	15,122	24,681	11,464	34,875	17,321	41,124	35,538	44,346	2,45	152	2,27,075	2,43,791
Recoveries of service pay- ments	1,614	48	...	...	1,662	2,346	14,974	469	67	2,701	...	857	120	479	...	22,013	23,675
	5,78,367	2,486	1,10,339	2,499	6,93,691	7,58,899	4,59,026	12,64,033	5,27,080	4,29,615	4,53,497	5,50,197	2,87,959	1,18,708	675	48,49,689	55,43,380
Deduct—Refunds . . .	535	...	83	...	568	149	185	2,387	68,287	612	47	273	...	15	...	71,955	72,523
TOTAL RECEIPTS UNDER JAILS, ETC.	5,77,832	2,486	1,10,306	2,499	6,93,123	7,58,750	4,58,841	12,61,646	4,58,793	4,29,003	4,53,450	5,49,924	2,87,959	1,18,693	675	47,77,734	54,70,857

(a) Represents receipts in Western India States Agency, Bombay.

No. 49A.—ACCOUNT of CHARGES connected with JAILS and CONVICT SETTLEMENTS for the year ended 31st March 1925.

	CENTRAL GOVERNMENT.				PROVINCIAL GOVERNMENTS												TOTAL CENTRAL AND PROVINCIAL
					Reserved.												
	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	Government of Coorg.	Shan States Federation	TOTAL	
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
CHARGES IN INDIA																	
Jails:—																	
Inspection and General Superintendence	...	...	...	...	62,741	61,842	88,380	67,306	62,410	97,392	77,238	58,435	26,430	..	...	6,02,094	6,12,094
Presidency Jails	...	...	...	...	1,69,086	1,62,342	3,41,923	...	..	...	..	...	...	...	...	6,73,351	6,73,351
Central Jails	...	..	...	...	15,53,884	6,84,470	7,46,222	8,58,180	9,98,982	12,83,688	5,47,780	2,72,276	...	..	...	69,45,482	69,45,482
District Jails	1,70,451	42,772	3,96,323	6,09,546	2,42,161	7,32,226	9,20,736	14,57,705	13,92,127	6,52,611	3,53,355	3,59,606	2,73,505	...	..	63,84,032	69,93,578
Juvenile Jails	...	...	...	...	..	...	74,192	25,175	..	...	...	...	..	...	...	99,367	99,367
Subsidiary Jails	9,170	21,498	44,448	75,116	3,74,844	66,282	3,37,036	1,15,960	1,75,990	2,82,103	1,94,153	25,530	65,711	8,696	23,633	16,69,938	17,45,054
Convict Camps	...	...	...	...	...	2,23,236	..	...	...	...	...	...	...	...	...	2,23,236	2,23,236
Charges for moving prisoners	4,572	3,769	12,509	20,850	53,449	68,599	63,407	50,774	2,07,021	69,219	39,025	10,084	7,204	479	...	5,69,261	5,90,111
Charges in connection with the settlement and reformation of criminal tribes, etc	...	...	...	...	...	3,38,151	...	82,133	41,136	...	...	...	...	...	...	4,61,420	4,61,420
Miscellaneous	14,015	...	...	14,015	...	16,705	...	1,500	...	...	...	...	...	...	...	18,205	32,220
Charges payable to other Governments, Depart- ments etc.,	...	...	74,182	74,182	...	...	...	..	...	..	...	...	...	...	...	...	74,182
Total	1,98,208	68,039	5,27,462	7,93,709	24,56,125	23,53,813	25,71,896	26,58,733	28,77,666	23,85,013	12,11,551	7,25,931	3,72,850	9,175	23,633	1,76,46,386	1,84,40,095
Jail Manufactures	23,766	2,032	65,037	90,835	4,57,407	2,29,568	6,28,085	3,30,062	94,243	2,13,734	4,46,970	2,09,661	54,265	15	...	26,64,010	27,54,845

Convict Charges at Port Blair and Nicobars (as per details in Account No. 49-B.)	27,12,973	...	...	27,12,973	...	...	...	...	...	...	...	...	...	...	...	27,12,973	
Works	...	...	...	...	...	6,593	...	...	48,336	...	...	...	995	...	53,924	53,924	
TOTAL CHARGES IN INDIA	29,34,947	70,071	5,92,499	35,97,517	29,13,532	25,89,974	31,99,981	29,88,795	30,18,245	25,98,747	16,58,521	9,35,592	4,28,110	9,190	23,633	2,03,64,320	2,39,61,837

CHARGES IN ENGLAND.				£	£	£	£	£	£	£	£	£	£	£	£	£	
Secretary of State.																	
Pay of an Officer on leave from India	...	...	...	...	...	...	...	254	...	...	...	...	...	...	...	254	
Copy of the new Indian Word Code supplied	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	1	
Contribution to the International Penitentiary Commission, and Miscellaneous expenditure	214	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Pay of an Officer on leave from the Andamans	99	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Maintenance of a convict transferred from India	...	...	...	...	...	...	73	...	...	...	...	...	...	...	...	73	
Total	£	313	1	...	...	...	73	...	254	...	...	...	...	...	...	328	
High Commissioner																	
Leave and Deputation Salaries	2,785	1,004	456	1,354	1,587	1,811	1,957	956	425	...	...	...	...	...	...	9,550	
Sterling Overseas Pay	379	386	533	33	548	200	602	275	147	...	...	...	...	...	...	3,242	
Stores for India	...	455	617	173	...	696	1,190	2,627	...	...	...	...	...	...	...	5,767	
Miscellaneous—Travelling Expenses, Study Allowances, etc.	9	...	...	...	101	...	10	...	...	...	...	...	...	...	...	111	
Total	£	3,486	1,845	1,606	1,918	2,236	2,807	3,828	3,858	572	...	...	...	...	...	18,670	
TOTAL CHARGES IN ENGLAND	£	3,486	1,845	1,606	1,918	2,236	2,807	3,828	3,858	572	...	...	...	...	...	18,670	
Do converted into Rs. at 1 = Rs. 10	R	34,860	18,451	16,064	19,180	22,360	28,072	38,280	38,580	5,716	...	...	...	...	...	1,86,700	2,24,843
Exchange do do	R	12,940	6,674	6,061	6,999	8,546	10,419	15,817	14,239	1,919	...	...	...	...	...	20,674	83,614
TOTAL CHARGES UNDER JAILS AND CONVICT SETTLEMENTS	£	36,45,323	29,38,657	26,12,099	32,26,160	30,20,436	30,56,736	26,55,381	17,11,342	9,43,227	4,28,110	9,190	23,633	2,06,24,971	2,42,70,204		

No. 49B.—DETAILED ACCOUNT of CONVICT CHARGES at PORT BLAIR and NICOBARS
for the Year ended 31st March 1925.

	R
Superintendence	2,06,878
Medical Establishment	85,108
Veterinary Establishment	4,151
Commissariat Establishment	20,284
Treasury Establishment	2,723
Marine Establishment	46,162
Police Establishment	2,28,490
Jail Establishment	48,108
Registration Establishment	327
Education Establishment	23,555
Commissariat Supplies	6,66,955
Ordnance Supplies	3,334
Stores, Clothing, Tools, etc	75 013
Other Supplies and Services	2,60,930
Miscellaneous Contingencies	16,210
Charges in connection with the Mail Steamer S. S. "Maharaja"	10,24,747
TOTAL CONVICT CHARGES AT PORT BLAIR, ETC.	27,12,973

XIX and 26—Police.**REVENUE.**

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

EXPENDITURE.

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

No. 50.—ACCOUNT of RECEIPTS connected with POLICE for the year ended 31st March 1925.

REVENUE.	CENTRAL GOVERNMENT.					PROVINCIAL GOVERNMENTS													TOTAL CENTRAL AND PROVIN- CIAL
	India General.	Baluchis- tan.	North-West Frontier Province.	Bombay.	TOTAL.	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	Govern- ment of Coorg	TOTAL.		
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	
Police supplied to Rail- ways.	...	...	...	...	...	628	...	...	...	...	4,891	...	...	87	..	...	5,606	5,606	
Police supplied to Public Departments, Private Companies and Persons	...	...	...	...	...	...	323	...	...	...	...	...	50,482	...	...	...	50,805	50,805	
Recoveries on account of Presidency Police	...	...	...	...	...	1,39,819	1,15,402	4,17,326	...	...	...	...	...	..	..	...	6,72,547	6,72,547	
Contribution for Railway Police	15,000	...	...	...	15,000	2,81,315	2,33,490	50,595	1,86,014	44,257	1,28,000	...	1,02,851	1,50,706	25,946	...	11,53,174	11,68,174	
Recoveries on account of Village Police	...	..	...	...	...	...	...	149	...	...	...	...	...	..	...	...	149	149	
Cash Receipts under the Arms Act	2,662	127	10	...	2,799	89	38,428	3,408	2,486	2,032	67,046	2,288	967	...	479	...	1,17,223	1,20,022	
Fees, Fines, and Forfeit- ures	18,286	5,381	20,939	...	44,606	4,64,452	85,702	37,203	1,09,035	53,267	2,05,430	3,418	32,509	..	15,519	591	10,07,126	10,51,732	
Miscellaneous	11,921	49	2,265	(a) 296	14,531	21,728	17,847	76,932	32,188	77,294	97,668	...	20,831	15,892	1,25,203	320	4,85,903	5,00,434	
Recoveries of service pay- ments	271	123	914	...	1,308	19,145	11,050	86,757	6,244	5,258	4,80,428	264	14,184	21,260	1,19,254	15	7,63,859	7,65,167	
	48,110	5,680	24,128	296	78,244	9,27,176	5,02,242	6,72,370	2,85,967	1,82,108	9,83,463	5,970	2,21,824	1,87,945	2,86,401	926	42,56,392	43,34,636	
Deduct—Refunds	2,116	...	302	...	2,418	2,596	1,768	7,929	8,173	1,114	99,826	154	2,525	125	3,041	...	1,27,251	1,29,669	
TOTAL POLICE RECEIPTS	46,024	5,680	23,826	296	75,826	9,24,580	5,00,474	6,64,441	2,77,794	1,80,994	8,83,637	5,816	2,19,299	1,87,820	2,83,360	926	41,29,141	42,04,967	

(a) Represents receipts in Western India States Agency, Bombay.

No. 50-A.—ACCOUNT of CHARGES in connection with POLICE

	CENTRAL GOVERNMENT.					PROVINCIAL		
	India General.	Baluchistan.	North-West Frontier Province.	Other Areas.	TOTAL.	Government of Madras.	Government of Bombay.	Government of Bengal.
CHARGES IN INDIA.	R	R	R	R	R	R	R	R
Presidency Police	...	...	...	1,66,719	1,66,719	12,62,602	30,42,712	32,60,543
Superintendence	...	...	1,00,205	...	1,00,205	2,61,650	2,80,602	4,70,131
District Executive Force (as per details in Account No. 50-B) .	17,80,833	11,15,446	23,88,869	8,03,961	60,89,109	1,28,09,625	1,17,25,692	1,19,90,441
Village Police	...	...	...	...	...	25,83,318	61,852	...
Special Police	...	...	22,37,295	...	22,37,295	11,54,922	41,927	5,09,099
Railway Police	3,14,767	...	95,548	...	4,10,315	6,23,496	10,19,333	7,46,424
Criminal Investigation Department	...	...	1,57,647	...	1,57,647	2,59,596	6,43,962	8,42,533
Cattle Pounds	49	...	3,377	...	3,426	2,95,273	...	...
Miscellaneous	...	...	1,643	...	1,643	...	...	...
Works	9,856	...	...	...	9,856	...	...	31,539
Total charges in India	21,05,505	11,15,446	49,84,584	9,70,680	91,76,215	1,92,50,482	1,68,16,086	1,78,50,710
CHARGES IN ENGLAND.					£	£	£	£
Secretary of State.								
Examination expenses, etc., in connection with appointments to the Police Service					131	...	...	...
Passage to India in 1920 of Officers on appointment					444	...	...	...
Outfit allowance of Officers on appointment, advances of pay and miscellaneous expenditure					...	...	90	90
Pay of Officers on leave from India					...	...	...	205
Law Charges in connection with an appeal from India					...	...	5	...
Miscellaneous expenditure					...	21	...	...
TOTAL					£ 575	21	95	295
High Commissioner.								
Leave and Deputation Salaries					9,158	19,358	15,422	17,023
Sterling Overseas Pay					2,922	5,682	5,707	7,010
Stores for India					...	2,458	716	...
Passage to India					...	...	180	180
Miscellaneous					...	4	186	...
TOTAL					£ 12,080	27,502	22,211	25,113
TOTAL CHARGES IN ENGLAND					£ 12,655	27,523	22,306	25,408
					R	R	R	R
Do. converted into Rs. at £1=Rs. 10					1,26,546	2,75,232	2,23,054	2,54,085
Exchange on Ditto					47,142	1,00,787	82,050	92,854
TOTAL CHARGES UNDER POLICE					93,40,903	1,96,26,501	1,71,21,184	1,81,97,149

(a) This is made up of —

Police employed in Passport Department, Bombay	Rs.
Amount paid to Government of Bombay for cost of Police guards supplied for Central buildings	12,127
Amount paid to Government of Bengal for cost of Police guards supplied for Central buildings	40,893
	1,14,300
	1,66,719

during the year ended 31st March 1925.

GOVERNMENTS.

Receipts.						Government of Coorg.	Sthan States Federation	Total.	TOTAL CENTRAL AND PROVINCIAL.
Government of United Provinces.	Government of Punjab.	Government of Burma.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.				
R	R	R	R	R	R	R	R	R	R
...	...	...	...	...	...			75,65,857	77,32,576
2,82,547	2,51,757	3,84,127	2,51,703	1,52,417	89,417			24,24,381	25,24,586
1,29,56,032	91,86,504	94,95,392	65,54,683	50,54,753	17,74,160	81,323	2,16,384	8,18,45,589	8,79,34,698
17,51,246	...	27,620	40,233	..	..			44,64,269	44,64,269
...	2,64,494	22,29,117	2,42,290	..	67,601			45,09,450	67,46,745
7,84,056	7,06,680	3,38,737	4,01,008	3,18,436	1,06,171			50,44,241	54,54,656
3,47,679	3,59,795	4,40,693	3,11,425	1,51,423	97,363			34,54,169	36,12,116
...	106	183	491	..	1,748			2,97,801	3,01,227
9,982	9,848	2,276	...	..	..			22,105	23,748
16,000	1,31,796	...	97,868	..	...			2,77,203	2,87,059
1,61,47,542	1,09,10,980	1,29,18,144	78,99,701	56,77,059	21,36,400	81,923	2,16,384	10,99,05,165	11,90,81,680
£	£	£	£	£	£	£	£	£	
...	...	...	...	...	...	..	...	...	
..	...	...	..	..	..	...	...	...	
90	90	48	84	90	64			641	
...	...	1,906	...	...	906	..		3,016	
...	...	...	...	...	...	..		5	
...	...	...	...	...	62	...		83	
90	90	1,948	84	90	1,032	..		3,745	
12,431	13,314	10,478	9,102	8,783	1,397	144		1,08,352	
7,585	4,651	5,860	3,022	2,929	1,059	...	..	43,506	
58	..	448	58	34	291			4,063	
180	234	145	120	180	60		..	1,279	
...	516	...	...	..	..	..		706	
20,254	18,715	16,931	12,302	11,926	2,807	144	...	1,57,905	
20,244	18,805	18,879	12,386	12,016	3,839	144		1,61,650	
R	R	R	R	R	R	R	R	R	
20,444	1,88,056	1,88,791	1,23,863	1,20,152	28,201	1,437		16,16,508	17,43,054
73,059	68,123	67,268	45,185	44,201	14,281	486	...	5,87,794	6,34,986
1,64,24,045	1,11,67,159	1,31,74,203	80,68,749	59,41,412	21,59,135	83,846	2,16,384	11,21,09,767	12,14,59,670

(a) This is made up of,—

(1) Charges in Western India States Agency, Bombay

(2) Amount paid to Government of the United Provinces for cost of police guards supplied for Opium Department etc.

(3) Amount paid to Government of the Punjab for special police guards employed to protect the treasure in Lahore Fort.

Rd.

7,61,966

26,000

16,301

8,03,961

F.—Civil Administration.

No. 50-B.—DETAILED ACCOUNT of CHARGES of the DISTRICT EXECUTIVE POLICE FORCE for the year ended 31st MARCH 1925.

	CENTRAL GOVERNMENT.					PROVINCIAL GOVERNMENTS													TOTAL CENTRAL AND PROVIN- CIAL.	
	India General.	Baluchistan.	North-West Frontier Province	Other Areas	TOTAL.	Reserved.												Shan States Federation.		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.	Government of Coorg.					
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R		
District Superintendents and Assistants	1,81,553	50,138	1,48,726	41,539	4,22,256	7,66,102	6,87,156	8,16,701	9,70,562	8,19,089	3,51,969	4,96,518	4,58,621	1,78,777	5,119	12,407	61,61,021	65,83,227		
Police Force—Inspectors, Constables, etc.	11,95,367	7,63,583	16,19,539	4,49,038	40,27,527	79,15,819	71,60,445	71,72,754	84,03,937	58,76,991	45,43,586	42,46,062	32,09,892	11,06,530	59,072	1,02,266	4,97,97,354	5,38,24,881		
Other Police—Port Police, Harbour Police, City Police, etc.	10,631		38,248	..	49,079	53,361	38,599	—322		..	11,09,889			24,553			12,26,080	12,75,159		
Additional Police under Police Act of 1861	3,589	10,006	28,115	...	41,710				87,713	3,97,330	2,18,781	22,502	10,615	6,500			7,43,441	7,85,151		
Mounted Police	6,993		48,724	88,834	1,44,551		3,46,714			(a)			43,075				3,89,789	5,34,340		
Police Hospitals	...		...	42	42	60,650	6,997	90,599	88,705			44,879	33,707	13,843			3,39,680	3,39,622		
Police Training Schools and Colleges		..	...		..	66,322	1,83,233	1,51,118	1,26,358	29,326	1,25,988	1,18,073	56,364				8,56,782	8,56,782		
Reclamation of Criminal Tribes					...		..	..		2,22,586							2,22,586	2,22,586		
Office and other Establishment	59,435	25,046	...	34,276	1,18,757	3,26,480	4,15,070	3,28,429	3,70,105		3,52,817	1,25,906	1,48,713	48,455	2,187	9,828	21,27,990	22,46,747		
Allowances, Honoraria, etc.	2,78,151	1,43,178	2,44,664	1,53,510	8,19,503	21,86,539	19,03,895	15,91,562	15,46,625	14,11,997	15,67,428	7,39,591	5,96,336	2,21,872	6,619	84,888	1,18,60,352	1,26,79,885		
Supplies and Services	2,86,171	1,28,427	2,50,109	72,593	7,37,300	14,82,487	10,65,702	18,39,600	14,75,740	8,23,515	8,67,606	7,83,654	5,15,046	1,76,998	8,926	6,995	90,46,268	97,83,568		
Contingencies																				
Contributions, etc.	844	5,074	38,859	...	44,777									1,466			1,466	46,243		
Establishment charges payable to other Governments, etc.		...		42,301	42,301									...	...			42,301		
Deduct—Recoveries	2,38,512		...	78,472	3,16,984	48,335	92,119		26,000		23,891		7,000				1,87,345	5,04,329		
Deduct—Recoveries from General Police Fund	3,589	10,006	28,115	...	41,710				87,713	3,97,330	2,18,781	22,502	10,615	2,834			7,39,775	7,81,485		
TOTAL CHARGES OF THE DISTRICT EXECUTIVE POLICE AS IN ACCOUNT No. 50-A	17,80,683	11,15,446	23,88,869	8,03,961	60,89,109	1,28,09,625	1,17,25,692	1,19,90,441	1,29,56,032	91,86,504	94,95,392	65,54,683	50,54,753	17,74,160	81,923	2,16,884	8,18,45,580	8,79,34,698		

XX and 27.—Ports and Pilotage.

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

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

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

No. 51.—ACCOUNT of RECEIPTS from PORTS and PILOTAGE for the year ended 31st March 1925.

	Madras.	BOMBAY.			Calcutta.	Rangoon.	TOTAL.
		Bombay.	Karachi.	Aden.			
	R	R	R	R	R	R	R
A.—Major Ports—Central.							
Sales proceeds of Vessels and Stores	...	...	...	...	401	...	401
Registration and other Fees	...	1,39,006	2,333	4,504	97,004	13,480	2,56,327
Pilotage Receipts	...	...	...	...	13,61,881	...	13,61,881
Miscellaneous	13	239	90,537	2,414	86,541	6,53,828	8,33,572
	13	1,39,245	92,870	6,918	15,45,827	6,67,308	24,52,181
<i>Deduct—Refunds</i>	...	1,099	19	...	3,362	1,261	5,744
TOTAL RECEIPTS A.—MAJOR PORTS	13	1,38,146	92,851	6,918	15,42,465	6,66,044	24,46,437
		2,37,915					
TOTAL RECEIPTS FROM B.—MINOR PORTS—AS IN ACCOUNT NO. 51-A.							1,48,997
TOTAL RECEIPTS UNDER PORTS AND PILOTAGE							25,65,434

No. 51A.—ACCOUNT of RECEIPTS from PORTS and PILOTAGE—B. MINOR PORTS for the year ended 31st March 1925.

	Government of Bengal.	Government of Burma.	Government of Bihar and Orissa.	Government of Assam.	TOTAL.
	R	R	R	R	R
B.—Minor Ports—Provincial.					
Sale-proceeds of Vessels and Stores	24,250	35,632	...	156	60,038
Freight, Passage and Tonnage	...	7,551	...	...	7,551
Registration and other Fees	...	15,821	...	...	15,821
Miscellaneous	25,639	35,959	190	...	61,788
Recoveries of indirect charges in Government Commercial Undertakings	...	17,289	...	...	17,289
	49,889	1,12,252	190	156	1,62,487
<i>Deduct—Refunds</i>	266	12,729	495	...	13,490
TOTAL RECEIPTS—B.—MINOR PORTS	49,623	99,523	—305	156	1,48,997

No. 51B.—ACCOUNT of CHARGES for PORTS and PILOTAGE for the year ended 31st March 1925.

	BOMBAY.			Madras.	Calcutta	Rangoon	Bihar and Orissa	TOTAL
	Bombay.	Karachi.	Aden.					
	Rs.	R.	R.	R.	R.	R.	R.	R.
A.—Major Ports—Central.								
CHARGES IN INDIA.								
Pay and Allowances of Officers and Men afloat	...	..	.		1,55,015	...	..	1,55,015
Victualling Allowances of Officers and Men afloat	...	...	...	..	42,864	...	..	42,864
Purchase of Marine Stores and Coal for the Building, Repairs and Outfit of Ships and Vessels	...	..	...	.	3,41,406	..	.	3,41,406
Pilotage and Pilot Establishments	...	...	...	...	8,78,342	...	...	8,78,342
Ports Establishments	1,48,875	20,846	7,963	..	2,06,413	96,241	...	4,80,338
Light Houses and Light Ships	...	19,454	3,282	...	.	4,46,346	8,311	4,77,393
Miscellaneous	2,028	...	...	5	26,696	...	...	29,019
Deduct—Establishment charges recovered from Provincial Governments (<i>vide</i> Account No. 51-C.)	3,892	...	...	..	19,125	52,932	...	75,949
TOTAL CHARGES IN INDIA	1,47,011	40,300	11,245	—5	16,31,911	4,89,655	8,311	23,28,428
		1,98,556						

CHARGES IN ENGLAND—

	Secretary of State	High Commissioner.	TOTAL
	£	£	£
Pay of Officers on leave from India	1,114	...	1,114
Passages to India	140	215	355
Leave and Deputation Salaries	...	6,304	6,304
Expenditure connected with the recruitment of Leadsman Apprentices, Bengal Pilot Service	...	133	133
Stores for India	...	3,213	3,213
Travelling expenses of an Officer studying the procedure for the examination of Candidates for Master's or Mate's Certificate in Mercantile Marine	...	22	22
TOTAL CHARGES IN ENGLAND	£ 1,254	9,887	11,141

Ditto converted into Rs. at £1=Rs. 10 1,11,414

Exchange on Ditto 41,647

TOTAL CHARGES A.—MAJOR PORTS 24,81,489

TOTAL CHARGES B.—MINOR PORTS (SEE ACCOUNT No. 51-C) 39,24,816

TOTAL CHARGES UNDER PORTS AND PILOTAGE 64,06,305

F.—Civil Administration.

No. 51C—ACCOUNT of CHARGES for PORTS and PILOTAGE—B. MINOR PORTS for the year ended 31st March 1925.

	RESERVED						TOTAL
	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of Burma.	Government of Bihar and Orissa.	Government of Assam.	
	R	R	R	R	R	R	R
B.—Minor Ports—Provincial.							
(CHARGES IN INDIA.							
Pay and Allowances of Officers and Men afloat	...	10,465	1,89,311	4,47,680	...	...	6,27,462
Victualling of Officers and Men afloat	...	...	...	...	...	2,493	2,493
Purchase of Marine Stores and Coal for the Buildings, Repairs, and Outfit of Ships and Vessels	...	4,464	2,96,748	12,60,856	...	42,949	16,05,017
Purchase and Hire of Ships and Vessels	...	...	...	1,420	...	...	1,420
Pilotage and Pilot Establishments	...	...	...	...	710	3,000	3,710
Ports Establishments	36,070	...	48,147	1,55,084	...	...	2,39,301
Miscellaneous Shore Establishments	...	...	...	1,39,419	...	...	1,39,419
Subsidies to Steam-boat Companies	...	...	4,500	3,90,868	...	3,600	3,98,968
State Yacht Establishment	...	...	36,455	...	...	15,517	51,972
Works	...	...	...	...	...	...	...
Miscellaneous Charges	...	1,327	1,60,475	16,074	...	...	1,78,779
Establishment charges paid to Central Government (See Account No. 51-B.)	...	3,892	19,125	52,932	...	...	75,949
Investment in Government Commercial Undertakings	...	...	...	2,50,000	...	...	2,50,000
Loss on Government Commercial Undertakings	...	...	...	29,305	...	...	29,305
TOTAL CHARGES IN INDIA	36,070	20,148	7,34,764	27,44,544	710	67,559	38,03,795
(CHARGES IN ENGLAND.							
<i>Secretary of State—</i>	£	£	£	£	£	£	
Pay of Officers on leave from India	...	...	...	100	...	...	
<i>High Commissioner—</i>							
Leave and Deputation Salaries	...	...	5,208	527	...	...	
Stores for India	...	...	...	17,465	...	...	
Miscellaneous Cost of maintenance and treatment of an Officer by the Seamen's Hospital Society	...	...	8	...	...	...	
TOTAL £	...	...	5,216	17,992	...	...	
TOTAL CHARGES IN ENGLAND £	...	...	5,216	18,101	...	...	
	R	R	R	R	R	R	
Ditto converted into Rs. at £1=Rs. 10	...	...	52,163	1,81,001	...	...	2,33,164
Exchange on Ditto	...	...	20,634	67,223	...	...	87,857
TOTAL CHARGES—B.—MINOR PORTS	36,070	20,148	8,07,561	29,92,768	710	67,559	39,24,816

28—Ecclesiastical.

Apart from a trifling sum spent on cemeteries, the charges under this head consist of the stipends of Bishops and Chaplains together with the pay of their small establishments. The stipends of Chaplains attached to regiments are debited not to this head but to the Army Estimates (see Account No. 75-D., page 480).

No. 52.—ACCOUNT of the CHARGES of the ECCLESIASTICAL DEPARTMENT 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.	Coorg.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R
CHARGES IN INDIA.														
ECCLESIASTICAL ESTABLISHMENT.—														
Church of England:—														
Stipend of the Bishop	42,522	...	...	17,099	28,150	...	...	...	7,215	...	5,515	...	...	1,00,501
Pay of Chaplains, etc.	1,28,269	22,635	68,414	2,46,881	2,66,347	1,01,154	2,63,145	2,68,411	84,709	49,797	1,07,324	18,454	...	16,25,540
Pay of Establishment	13,727	996	3,015	7,149	20,383	8,020	12,422	5,540	5,286	2,676	5,450	1,163	143	85,970
Allowances, Honoraria, etc.	23,712	3,742	16,228	37,724	29,537	13,663	26,919	22,731	37,655	6,651	17,276	4,230	...	2,40,068
Supplies and Services and Contingencies	43,175	2,069	3,636	16,289	14,771	8,410	21,486	16,130	6,909	444	3,211	48	...	1,36,578
Church of Scotland:—														
Pay of Chaplains, etc.	200	...	...	25,804	38,205	29,477	1,271	81	...	...	...	...	...	95,038
Pay of Establishment	416	768	665	801	3,286	4,675	728	1,232	...	...	554	...	...	13,125
Allowances, Honoraria, etc.	972	...	...	6,136	9,231	6,276	540	220	...	...	...	...	...	23,375
Supplies and Services and Contingencies	688	240	337	861	3,276	1,067	1,451	1,800	...	...	162	...	...	9,882
Church of Rome:—														
Allowances of Bishops, Priests, etc. (a).	1,620	...	60	..	7,968	7,348	6,818	10,436	...	1,240	...	...	..	35,490
TOTAL ECCLESIASTICAL ESTABLISHMENT.	2,55,301	30,450	92,355	3,58,744	4,21,154	1,80,090	3,34,780	3,26,581	1,41,774	60,808	1,39,492	23,895	143	23,65,567
Cemetery Establishment	9,974	3,724	4,091	13,801	23,130	8,331	21,444	16,120	7,284	2,440	5,937	2,530	144	1,18,950
Miscellaneous Ecclesiastical Charges .	500	...	...	6,600	9,602	452	3,925	2,966	4,415	...	..	...	...	28,460
TOTAL CHARGES IN INDIA	2,65,775	34,174	96,446	3,79,145	4,53,886	1,88,873	3,60,149	3,45,667	1,53,473	63,248	1,45,429	26,425	287	25,12,977
CHARGES IN ENGLAND.										Secretary of State	High Commissioner.	TOTAL.		
										£	£	£		
Leave and Deputation salaries										...	27,962	27,962		
Sterling Overseas Pay										...	16,582	16,582		
Passages to India										...	425	425		
Miscellaneous expenditure										280	...	280		
TOTAL CHARGES IN ENGLAND										£ 280	44,969	45,249		
Ditto converted into Rs. at £1=Rs. 10														4,52,494
Exchange on Ditto														1,64,059
TOTAL ECCLESIASTICAL CHARGES														31,29,530

(a) Exclusive of payments to Roman Catholic Priests and Presbyterian Chaplains attached to Regiments which are treated as Army Expenditure and included in Account No. 75-D., page 490.

29—Political.

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

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

No. 53.—ACCOUNT of CHARGES of POLITICAL AGENTS and other POLITICAL SERVICES for the year ended 31st March 1925.

	India General	Balu- chistan	North- West Frontier Pro- vince	Madras	Bombay	Bengal	United Pro- vinces	Punjab	Burma	Siam and Orissa	Central Provin- ces and Berar	Assam	TOTAL.
CHARGES IN INDIA	R	R	R	R	R	R	R	R	R	R	R	R	R
Political Agents													
Pay of officers	12,501 4	5,89,470	26,889	66,100	7,02,224	8,031	10,801	10,017	66,487	10,007	20,022	46,570	99,18,203
Pay of establishments	5,68,787	3,77,111	1,88,981	8,111	7,998	2,094	1,700	1,01,871	0 11	1,077	16,014	22,50	18,08,042
Allowances, Honoraria, etc	2,1770	10 67	1,30,708	4,040	1,40,100	1,187	4 1	0,001	4,001	12 08	3,450	450	8,48,014
Supplies and Service and Con- tingencies	5,04,162	2,14,000	1,31,070	2,488	4,800	1,117	0 2	70,000	1,268	0 55	4 57	1,100	13,08,850
Establishment charges payable to other Governments				11,000	18,000		20,074	75,000					1,45,834
Assignment and Compensations					500								500
Less—Contribution for Salaries, Establishments, etc	—47,723	—7,015		—16,700	—2,147		—0 87		—25,711	—1,700	—4,000		—4,94,104
TOTAL	4,07,190	1,69,400	7,50,000	1,01,111	1,81,744	13,027	70,074	1,10,000	1,268	90,122	37,000	72,100	70,48,738
Patrol and Ward Trans-Frontier (North West Frontier)													
Chitral Scouts			20,780										2,98,780
Charges for Levies		11,87,024	7,0010										90,77,726
Waziristan Scouts			10,24,036										19,28,036
Kurram Militia			6,57,000										6,57,000
Toohi Scouts			13,08,004										12,90,804
Inspecting Officer, Frontier Corps			30,170										30,170
Baluchistan Charges:													
Zhob Levy Corps		8,59,425											8,59,425
Mekran Levy Corps		4,27,444											4,27,444
Allowance to Tribes			8,31,073					1,280					8,44,863
TOTAL		24,74,400	77,98,635					12,800					1,02,85,918
Charges on Tibet Frontier	3,08,003							16,702					3,85,885
Charges on Account of Diplomatic and Consular Services in Persia	14,48,071												14,48,071
Charges on North-East Frontier									56,84,770			18,91,965	76,76,705
Political Subsidies:													
Subsidy and contribution to the Khan of Kalat		1,00,000											1,00,000
Muskat Subsidy	1,66,400												1,66,400
Bhutan Durbar	1,00,000												1,00,000
Other subsidies	12,000		12,000					7,150					81,180
TOTAL	2,98,400	1,00,000	12,000					7,150					4,17,550
Total carried over	46,12,703	88,01,400	85,35,544	1,01,613	12,81,744	13,027	70,074	6,81,071	58,36,110	90,122	37,079	19,64,075	2,71,58,167

No. 53.—ACCOUNT of CHARGES of POLITICAL AGENTS and other POLITICAL SERVICES for the year ended 31st March 1925.

	India General.	Bala chistan	North- West- Frontier Province	Madras	Bombay	Bengal	United Provinces	Punjab.	Burma.	Bihar and Orissa	Central Provinces and Berar.	Assam	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R	R
Brought forward	46,12,703	38,91,433	85,35,544	1,61,812	12,8,744	11,627	70,647	6,63,971	58,10,110	90,122	37,079	10,64,075	2,71,58,861
Entertainment of Rujays and Chiefs	7,982	8,212	3,275		6,743			10,988	1,035				4,87,631
Refugees and State Prisoners													
Yakub Khan ex-Amir of Afgha- nistan							91,262						93,262
Ayub Khan								49,820					49,820
Kabul Refugees and State Prisoners	250	17,808	9,491		12,34		53,110	14,269					1,04,301
Chitral Prisoners				603									603
Burmese Refugees and State Prisoners	2,376			6,384	2,400								11,162
Other Refugees and State Pri- soners	744	720		18,644	1,170	68,083	11,408	41,032	13,210				1,55,317
TOTAL	3,370	18,618	9,491	25,00	10,004	68,083	1,60,989	1,03,151	13,216				4,15,615
Special Political Expenditure													
Miscellaneous	10,00,329												10,00,329
Charges for organising Indian State Forces	4,61,233												4,61,233
Charges for Lighting and Buoying of the Persian Gulf	3,13,121												3,13,121
Mortality of expenditure on account of South Persia Military Police	5,366												5,366
Miscellaneous -													
Protector of Pilgrims	4,550				18,483								23,033
Malwa Bhil Corps	1,18,743												1,18,743
Mewar Bhil Corps	2,05,541												2,05,541
Mina Corps	1,10,000												1,10,000
Kulu (compensation (Manipur))												6,270	6,270
Sundry charges	1,16,304	56,34	2,10,583	10,027		725		4,44,99					10,48,969
TOTAL	5,81,237	56,341	2,10,583	10,027	18,483	725		4,44,99				6,270	16,97,065
Works	50,422												50,422
TOTAL CHARGES IN INDIA	70,15,703	40,40,004	91,77,176	2,07,432	11,78,077	82,435	2,28,630	11,41,919	58,61,261	90,122	37,079	10,70,345	8,14,30,740

	Secretary of State	High Commissioner	Total.
	£	£	£
Contribution in aid of Diplomatic and Consular Establishments in China	12,000		12,000
Mobility of expenditure in connection with South Persian Military Police	68		68
Mobility of expenditure in connection with the Consulate at Nakawn Lampang and the Vice-Consulate at Chingmai Siam	676		676
Leave and Disputation Salaries		44,106	44,106
Study Allowances, etc		72	72
Pay, etc., of Officers on leave from the Watch and Ward Trans-Indian Frontier Forces	621		621
Contribution to Diplomatic and Consular Establishments in Persia, and to the Consulates at Jeddah and Mombai	1,688		1,688
Contribution to expenses of the Consulate at Chingmai, Siam	1,000		1,000
Sterling Overseas Pay		13,181	13,181
Stores for India		2,917	2,917
Expenditure in connection with the Vice-Consulate at Jeddah	1,715		1,715
Miscellaneous expenditure	3,144		3,144
	20,912	66,276	87,188
Deduct—Receipts from the Foreign Office on account of the excess cost of Diplomatic and Consular Establishments in Persia	68,680		68,680
TOTAL CHARGES IN ENGLAND £	—47,768	66,276	12,508
Ditto converted into Rs at £1=Rs 10			1,25,076
Exchange on ditto			68,018
TOTAL CHARGES OF POLITICAL AGENCIES, ETC.			2,10,224

30—Scientific Department.

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

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

56D.—Capital outlay on Hydro-Electric Scheme.

This head has been opened to record the Capital expenditure incurred by the Government of the Punjab on Hydro-electric works from borrowed funds.

No. 54.—ACCOUNT of CHARGES of the SCIENTIFIC

	CENTRAL GOVERNMENT.				PROVINCIAL					
	India General.	Baluchistan	North- West Frontier Province.	TOTAL.	GOVERNMENT OF MADRAS.		GOVERNMENT OF BOMBAY.		GOVERNMENT OF BENGAL.	
					Received	Trans- ferred.	Received.	Trans- ferred.	Reserved.	Trans- ferred.
CHARGES IN INDIA.	R	R	R	R	R	R	R	R	R	R
Survey of India (as per details in Account No. 54-A., page 326) . . .	31,82,856	.	...	31,82,856	...	...	.	...	...	...
Zoological Survey	1,46,132	..	...	1,46,132	...	...	..	..	...	...
Botanical Survey	3,84,942	..	...	3,84,942	...	...	...	.	...	...
Geological Survey	4,58,439	.	...	4,58,439	.	.	.	..	..	...
Exploration of Petroleum, etc. . . .	...	2,568	.	2,568	...	...	..	..	...	...
Meteorological Department	6,67,525	...	...	6,67,525	.	...	...	...	...	...
Archaeological Department	13,73,039	.	..	13,73,039	.	...	..	...	...	...
Mines Department	2,16,978	.	...	2,16,978	...	...	.	...	60	...
Museums	14,234	7,255	3,992	55,481	...	90,165	...	54,700	...	...
Donations to Scientific Societies . .	3,12,500	...	...	3,12,500	.	2,000	...	10,800	24,950	...
Hydro-Electric Surveys	607	...	...	607	42,179	...	...	...	...	...
TOTAL CHARGES IN INDIA	67,87,252	9,823	3,992	68,01,067	12,179	92,165	..	65,500	25,010	...
					1,34,344		65,500		25,010	
CHARGES IN ENGLAND.				£	£	£	£	£	£	£
Secretary of State.										
Expenses attending the preparation of "Fauna Indica"				1,518	...	...	...	...	...	...
Expenses in connection with the Indian Section of the Imperial Institute . .				1,200	.	...	..	..	...	...
Expenditure in connection with the publication of the "Flora of Madras" . .				...	...	351	...	...	...	...
Contingent expenses of the India Museum Collection at Kew				722	...	...	...	...	...	...
Copy of the New Indian Word Code supplied				...	...	1	...	...	...	...
Pay, etc., of Officers on leave from India				498	...	...	...	...	...	...
Pay and passage of Officers on appointment and miscellaneous expenditure .				595	...	...	...	...	...	...
TOTAL				£ 4,533	...	352	...	...	...	...
High Commissioner.										
Leave and Deputation Salaries				28,814	...	...	...	...	...	...
Sterling Overseas Pay				8,304	...	...	...	...	...	...
Passages to India				120	...	...	...	...	...	...
Stores for India				17,591	...	...	...	...	...	...
Sale of Maps				122	...	...	...	...	...	...
Allowances or Travelling Expenses, etc., on Study Leave or Deputation . .				303	...	...	...	...	...	...
TOTAL				£ 55,010	...	...	...	...	...	...
TOTAL CHARGES IN ENGLAND				£ 59,543	...	352	...	...	...	...
				R	R	R	R	R	R	R
Ditto converted into Rs. at £1 = Rs. 10				5,95,432	...	3,522	...	...	...	...
Exchange on ditto				2,13,177	..	1,525	...	...	...	...
					42,179	97,212	...	65,500	25,010	...
TOTAL CHARGES OF THE SCIENTIFIC DEPARTMENTS				76,09,676	1,39,391		65,500		25,010	

No. 54-A.—DETAILED ACCOUNT of CHARGES under SURVEY of INDIA for the year ended 31st March 1925.

	R
INDIA GENERAL.	
<i>Scientific.</i>	
SURVEY OF INDIA:	
Controlling and Administrative Staff	1,57,380
Head-Quarters Offices:	
• Correspondence and Drawing Branch	3,58,620
Lithographic and Photographic Establishments	2,64,561
Engraving Establishment	60,675
Trigonometrical Office Establishment	2,76,795
Bengal Drawing Office	24,909
Bihar and Orissa Drawing Office Establishment	8,873
Mathematical Instrument Factory (including cost of Instruments purchased in India)	2,89,007
Simla Drawing Office Establishment	84,354
Survey Parties:	
Charges of Working Parties	37,52,070
Miscellaneous Charges	1,32,713
	54,09,957
	R
Deduct—Amount transferred to Forest	
„ „ „ to Irrigation, Navigation, etc., Works	—2,52,006
„ Amounts charged to Provincial Governments and the North-West Frontier Administration on account of Revenue Survey Account No. 18A, page 94	—2,97,113
„ „ charged to Provincial Governments on account of Forest Survey	—2,34,962
„ „ Cost of Instruments and Maps supplied to other Public Departments	—7,03,666
„ Other recoveries for Survey Works	—7,39,354
	—22,27,101
TOTAL CHARGES UNDER SURVEY OF INDIA AS IN ACCOUNT NO. 54	31,82,856

No. 54-B.—ACCOUNT of CAPITAL EXPENDITURE on HYDRO-ELECTRIC SCHEME NOT CHARGED to REVENUE during and to end of the year 1924-25.

	PROVINCIAL—TRANSFERRED.	
	Expenditure during the year.	Expenditure to end of the year.
GOVERNMENT OF PUNJAB.	R	R
Original Works	15,876	73,232
Establishment and Contingencies	90,566	2,11,281
Tools and Plant	3,239	3,239
Suspense	1,237	1,237
TOTAL CAPITAL EXPENDITURE ON HYDRO-ELECTRIC SCHEME NOT CHARGED TO REVENUE	(a) 1,10,918	2,88,989

(a) Includes Rs. 26,702, and Rs. 10,192, respectively, on account of Expenditure in England and Exchange thereon.

XXI and 31—Education.**REVENUE.**

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

EXPENDITURE.

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

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

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

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

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

No. 55.—ACCOUNT of RECEIPTS under EDUCATION for the year ended 31st March 1925.

	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	Burma		Government of Bihar and Orissa	Government of Central Provinces and Berar	Government of Assam	Government of Coorg	TOTAL.	
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
A.—UNIVERSITY—																	
Fees from Government Arts Colleges	11,638	..	...	11,638	2,31,345	2,41,287	3,91,197	...	1,54,735	...	...	1,39,599	99,670	72,376	...	13,30,209	13,41,847
Fees from Government Professional Colleges	..	..	...	...	1,84,201	1,52,005	44,651	63,541	1,715	...	...	54,325	1,502	9,482	...	5,11,482	5,11,482
B—SECONDARY—																	
Fees from Government Secondary Schools	25,096	18,961	32,629	76,686	1,45,768	3,99,463	3,92,645	4,95,564	6,58,600	3,59,002	4,239	2,17,889	2,63,036	1,49,375	12,964	30,98,635	31,76,321
C—PRIMARY—																	
Fees from Government Primary Schools	558	.		558	527	4,139	2,960	1,502	73,319	...	...	1,165	3,318	88	2,513	89,531	90,089
D—SPECIAL—																	
Fees and other receipts from Government Special Schools					45,831	27,267	75,105	3,802	...	3,581	...	8,823	421	2,327	..	1,67,217	1,67,217
E—GENERAL—																	
Contributions	9,434	15,138		24,572	6,206	36,700	24,330	5,145	1,68,979	..	...	97,339	944	79	...	3,40,382	3,64,954
Income from Endow- ments	717			717	2,888	94,421	22,225	11,532	5,275	...	...	11,923		489	...	1,48,743	1,49,460
Miscellaneous	4,619	150	42,210	46,988	21,003	1,08,740	1,44,923	3,83,111	55,187	91,340	381	1,07,888	73,051	8,313	52	9,94,286	10,41,274
Recoveries from Payments	20		68	94	19,008	70,483	22,907	4,048	13,428	7,765	..	1,291	838	2,299	2	1,96,949	1,97,043
	72,82	4204	74,967	1,61,253	6,58,427	11,20,100	11,21,018	9,90,205	11,31,728	4,11,005	4,620	6,40,842	4,75,840	2,45,828	15,531	68,77,434	70,38,687
Deduct—Rents	0		451	457	1,574	2,47	73	1,004	49	1,147	10	97	2	834	977	21,607	22,094
TOTAL RECEIPTS UNDER EDUCATION	52,078	24,004	74,488	1,60,520	6,77,113	11,20,032	11,20,280	9,86,681	11,30,899	4,60,548	4,610	6,40,842	4,77,587	2,44,064	14,774	68,75,787	70,16,791

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

	CENTRAL GOVERNMENT					PROVINCES					
	India General	Baluchistan	North-West Frontier Province	Other Areas	TOTAL.	GOVERNMENT OF MADRAS.		GOVERNMENT OF BOMBAY.		GOVERNMENT OF BENGAL.	
						Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.
CHARGES IN INDIA.	R	R	R	R	R	R	R	R	R	R	R
A.—University—											
Grants to Universities	78,000			(b) 3,00,000	1,78,000	1,55,480		07,000		(f)	12,04,583
Government Arts Colleges	59,877				59,877	0,26,170			0,11,268		13,67,084
Grants to non-Government Arts Colleges	2,16, 82		57,034		2,73,396	4,16,996			3,41,118		3,67,103
Government Professional Colleges			55,558		55,558	5,81,408			7,13,495		4, 4,017
Grants to non-Government Professional Colleges			0 1 9		0 1 9	24,340			8,157		
TOTAL	1,54,2 9		1,21,731	3,00,000	7,75,970	21 01,082			17,40,078		34,43,337
B.—Secondary—											
Government Intermediate Colleges and Secondary Schools	1,12,215	78,50	1,51,082	() 0,000	9, 800	37,776	2,75,801	03	10,02, 98	3 18,085	11,45,434
Direct Grants to non-Government Secondary Schools	4,00,504	27,014	2,22,102	(a) 2,500	0,5-, 121	6,01,538	8,50,080	4,97,003	12,06,372	3,03,682	8,44,325
Grants to Local Bodies for Secondary Education	5,714				5,714	1 08 1	7 40 114		14,022		
TOTAL	5,98 433	1 05 517	1,7 184	3,500	10 49 634	0,41 201	1 90,890	4 0, 035	24, 3 90	6,22,007	19,50,750
C.—Primary—											
Government Primary Schools	41 4'	62,704			1 04,046	1,2 05 1	11,388		74,100		22,235
Direct Grants to non-Government Primary Schools	91,072	4,8 0	5,20,950		0 16,852	6 705	80,783		0,22,257	4,67,134	3,72,101
Grants to Local Bodies for Primary Education	1,08,408		21 013		1, 0 421	0 120	70 88,761		1,01,07,305	28,308	1 00,693
TOTAL	2,40,832	07 514	5 41,963		8,50,319	868	50 50 912		1,08,03,752	4,95,511	20,55,028
D.—Special—											
Government Special Schools	36, 53	4,080	15 1		40,586	0 457	15 00,008	50,000	7,12,214	22,200	0,07,268
Direct Grants to non-Government Special Schools	0, 46	11,543			48,004	34 714	4 50,105	85 415	2,80,902	12,774	2,61,959
Grants to Local Bodies for Special Education									...		...
TOTAL	72,890	15,623	153		88 678	1 27,171	20,43,713	1,36,105	9,93,137	35,034	12,59,227
E.—General—											
Direction			53,027		53,027		1,44,311		1,40,0 2	...	1,84,367
Inspection	57,275	10,680	00 013		1,20,977	75 816	13,68 033	24,916	12,94,824	40,111	11,78,330
Scholarships	43,250	27,508	27, 04		98 212	17 130	2,08,157	8,451	1,07,676	34,953	2,62,613
Miscellaneous	0,7 9		570		10,365	7 768	30,698	781	1,33,750	87,623	3,23,340
Works									...	...	3,847
TOTAL	1,10,314	44,267	1,37,010		2,92,491	1,00, 99	17,47,300	34,148	16,25, 02	1,71,685	18,32,407
Charges in connection with Chiefs Colleges				(a) 91,740	91,740						
Total charges in India carried over	13,16,707	2,12,334	11,74,941	3,04,240	30,88,828	(c) 11,02,0 0	1,58,45,401	6,87, 48	1,76,75,615	(d) 13,24,917	1,07,19,848
						1, 0,47,430		1,80,42,963		1,20,44,765	

(a) Grants to Rajkumar College, Rajkot
Grants to Aitchison College, Lahore Rs. 31,040
10,708
Total 31,748

(b) Represents grants to Aligarh and Benares Universities.
(c) Includes expenditure in Agency tracts.
(d) Do. do Darjeeling and Chittagong Hill tracts.
(e) Do. do in Angul.
(f) Includes special non-recurring grants of Rs. 2,48,050 and Rs. 3,50,000 to the Calcutta and Dacca Universities, respectively

for the year ended 31st. March 1925—continued.

CIVIL GOVERNMENTS.

GOVERNMENT OF UNITED PROVINCES.		GOVERNMENT OF PUNJAB.		GOVERNMENT OF BURMA.		GOVERNMENT OF BIHAR AND ORISSA.		GOVERNMENT OF CENTRAL PROVINCES AND BIKANER.		GOVERNMENT OF ASSAM.		GOVERNMENT OF COORG.	SHAN STATES FEDERATION.	TOTAL.	TOTAL CENTRAL AND PROVINCIAL.
Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.				
R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
...	19,78,109	...	1,73,867	...	(g) 5,99,700	...	25,160	...	30,000	...	...	...	...	42,03,899	43,71,699
...	43,182	...	5,40,427	...	...	...	8,08,707	...	3,02,717	...	3,14,008	...	...	50,03,762	50,03,029
...	4,47,199	...	1,66,765	...	8,07,089	...	1,34,243	...	22,674	...	...	...	...	20,91,757	20,68,173
...	4,56,439	...	1,10,467	...	...	...	1,22,985	...	3,53,704	...	50,076	...	...	28,28,221	28,83,779
...	...	5,830	...	...	...	...	...	...	...	...	...	...	...	38,330	47,475
...	20,74,029	5,800	9,91,126	...	14,06,789	...	10,91,095	...	7,99,025	...	1,70,114	...	...	1,45,66,965	1,50,31,915
...	21,40,775	3,31,377	14,95,202	3,404	11,46,363	12,868	7,21,676	...	8,22,290	50,072	5,73,587	41,487	1,05,438	1,01,19,348	1,07,11,148
8,36,593	19,04,844	1,54,876	11,94,880	...	20,82,732	58,388	5,50,897	1,13,288	1,38,974	10,300	84,787	6,945	45,289	1,16,12,387	1,21,04,407
...	...	...	2,15,776	...	...	...	...	...	99,490	...	31,387	1,400	...	11,04,642	11,10,356
8,36,593	40,45,619	4,68,253	20,05,867	3,404	33,09,094	71,250	12,83,474	1,11,288	10,60,084	69,372	6,87,301	50,132	1,50,787	2,29,30,277	2,39,88,911
...	1,50,616	...	3,354	11,795	...	...	2,746	...	2,83,340	...	50,384	34,140	...	7,08,091	9,02,077
...	...	1,08,236	13,563	2,977	1,01,860	22,978	10,064	15,493	62,761	...	44,631	12,900	94,037	20,58,619	26,75,471
...	68,70,968	...	45,03,607	...	9,32,132	41,649	23,30,140	...	18,79,378	...	6,27,076	...	...	3,65,41,321	3,66,70,427
...	70,31,584	1,08,236	45,18,524	14,772	10,13,992	64,027	23,47,946	16,493	17,25,470	...	7,28,080	47,100	94,037	3,93,97,971	4,02,49,290
55,118	3,44,628	...	3,66,116	41,266	2,34,713	20,535	5,44,490	...	4,54,130	1,883	97,004	5,758	...	50,64,096	57,04,004
...	85,863	...	15,811	440	4,72,530	317	58,800	...	12,383	...	12,456	600	4,834	17,69,923	18,38,015
...	...	...	15,959	...	...	...	...	...	...	...	...	...	...	15,959	15,959
55,118	4,30,461	...	4,17,889	41,706	7,07,243	27,182	6,03,200	...	4,66,513	1,883	1,10,149	6,358	4,834	74,69,950	75,68,684
...	2,00,072	...	1,45,332	...	1,70,520	...	1,15,050	...	90,642	...	53,417	...	...	12,58,972	13,12,899
31,274	9,44,627	5,570	5,63,981	...	7,74,671	25,255	7,99,166	...	4,20,430	...	2,44,363	...	49,860	77,95,716	79,26,092
39,911	2,05,684	27,928	5,59,895	...	1,65,952	12,065	1,00,036	8,089	1,00,055	564	85,117	124	9,021	21,58,040	22,50,252
...	3,19,091	3,913	74,346	3	2,32,162	476	1,16,657	1,800	76,348	75	28,615	1,780	139	14,45,412	14,55,777
...	21,113	...	...	...	...	...	...	...	...	...	...	...	...	24,900	24,900
71,185	16,90,587	37,411	13,23,557	3	13,43,314	38,396	11,39,909	9,949	7,03,676	659	4,11,512	23,492	50,020	1,36,83,099	1,29,75,580
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	31,746
9,62,890	1,61,13,210	6,39,730	1,01,56,980	(h) 50,885	77,00,382	(i) 2,01,431	64,68,664	1,38,730	47,64,376	71,914	23,07,228	1,27,982	3,08,678	9,73,48,292	10,04,32,120
1,70,76,106	...	1,07,90,690	...	77,60,217	...	66,67,115	...	48,82,109	...	23,79,149	...	...	...	...	...

(g) Includes special non-recurring grant of Rs. 5,00,000 on account of contribution to the Rangoon University fund.

(h) Relates to expenditure in Backward Tracts and on Reformatory schools.

(i) Represents grant to the Girasia School, at Wadhan in the Bombay Presidency.

(j) Contribution towards construction of a High School at Pusa.

F.—Civil Administration.

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

	CENTRAL GOVERNMENT	PROVINCIAL							
		GOVERNMENT OF MADRAS		GOVERNMENT OF BOMBAY		GOVERNMENT OF BENGAL		GOVERNMENT OF UNITED PROVINCES	
		Reserved	Transferred	Reserved	Transferred	Reserved	Transferred	Reserved	Transferred
	R	R	R	R	R	R	R	R	R
Brought forward	30,88,928	11,02,029	1,58,45,401	6,67,348	1,76,75,615	13,21,917	1,07,19,848	9,62,896	1,61,13,210
		1,69,47,430		1,83,42,963		1,20,44,765		1,70,76,106	
CHARGES IN ENGLAND	£	£	£	£	£	£	£	£	£
Secretary of State									
A. University :—									
Copy of the new Indian Word Code supplied			5						
Passage to India of Officers on appointment, etc	337								
Pay of an Officer on leave from India								16	
Miscellaneous expenditure									
B. Secondary									
Miscellaneous expenditure				12					
C.—Special									
Copy of the new Indian Word Code supplied			1						
E.—General—									
Payment to the Board of Education for services rendered during 1924-25	200								
Copy of the new Indian Word Code supplied			20						
TOTAL	£ 537		26		12				155
High Commissioner									
A.—University—									
Sterling Overseas Pay	600		1,312		1,383		1,275		1,118
Leave and Deputation Salaries	3,438		3,682		7,088	419	5,198		4,411
Miscellaneous—Travelling Expenses, etc			282		128		2		433
B.—Secondary									
Sterling Overseas Pay									
Leave and Deputation Salaries	379				313	2,384	427		273
Miscellaneous—Allowances, Travelling Expenses, Passages, etc	219					40	19		
C. Primary—									
Leave and Deputation Salaries					50				189
D.—Special—									
Sterling Overseas Pay							257		
Leave and Deputation Salaries			119		709				
Miscellaneous—Allowances of an Officer on study leave					70				
E.—General—									
Leave and Deputation Salaries	1,060		2,344		2,287		2,999		3,462
Sterling Overseas Pay	229	166	751	332	702	111	682		906
Passages to India			39		40	84	39		
Government Scholarships	322		1,759		2,944		1,045		1,205
Miscellaneous—Travelling Expenses, etc	8				55		12		32
Stores for India			2,552		105				213
TOTAL	£ 5,319	166	12,810	332	16,174	3,038	11,985		12,242
TOTAL CHARGES IN ENGLAND	£ 5,856	16	12,810	332	16,18	3,038	11,985		12,397
Do convert into R (1 £ = Rs 16)	R 58,513	R 1,445	R 1,28,663	R 3,320	R 1,61,854	R 30,374	R 1,19,858	R	R 1,23,975
Exchanged on Date	22,175	563	46,736	1,122	59,944	11,134	44,706		45,983
TOTAL CHARGES UNDER EDUCATION	31,69,540	11,04,257	1,60,20,800	6,71,790	1,78,97,413	13,66,125	1,08,84,112	9,62,896	1,62,83,168
		1,71,25,657		1,85,69,203		1,22,50,837		1,72,46,064	

for the year ended 31st March 1925—concluded.

GOVERNMENTS.

GOVERNMENT OF PUNJAB.		GOVERNMENT OF BURMA.		GOVERNMENT OF BIHAR AND ORISSA.		GOVERNMENT OF CENTRAL PROVINCES AND BEHAR.		GOVERNMENT OF ASSAM.		Govt. of Coorg.	SHAN STATE FEDERATION.	TOTAL.	TOTAL CENTRAL AND PROVINCIAL.
Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.	R	R	R	R
6,39,730	1,01,56,960	59,885	77,00,332	2,01,431	4,65,681	1,38,730	17,54,376	71,914	23,97,226	1,27,682	3,08,678	9,73,43,292	10,04,32,120
1,07,96,610		77,60,217		66,47,115		48,93,106		23,79,140					
£	£	£	£	£	£	£	£	£	£	£	£	£	
...	...	...	...	...	...	...	...	...	...	...	...	5	
...	...	...	...	...	...	...	...	...	...	...	...	155	
...	...	...	29	...	...	...	...	...	...	...	...	29	
...	...	...	...	...	...	...	...	...	...	...	...	12	
...	...	...	...	...	...	...	...	...	...	...	...	1	
...	...	...	...	...	...	...	...	...	...	...	...	20	
...	...	...	29	...	...	...	...	...	...	...	...	222	
...	1,220	...	2,067	...	1,579	...	1,017	...	596	...	...	11,558	
...	4,779	...	1,766	...	2,171	...	1,553	...	1,670	...	...	32,737	
...	341	...	126	...	...	...	...	...	88	...	...	1,700	
...	...	...	137	...	81	...	100	...	...	...	...	321	
66	241	...	253	...	...	...	539	...	17	150	...	4,663	
...	...	...	7	...	...	...	...	...	...	...	...	66	
...	...	...	...	...	...	...	...	...	...	...	...	239	
...	...	...	...	...	...	...	...	...	...	...	...	257	
61	63	...	638	...	223	...	135	...	...	...	...	1,948	
...	...	...	82	...	...	...	...	...	...	...	...	152	
...	1,188	...	818	...	1,434	...	890	...	198	336	...	16,288	
...	786	...	415	...	687	...	539	...	316	59	...	6,108	
...	...	...	217	...	...	...	...	...	...	...	...	419	
203	682	...	4,250	...	880	...	385	...	182	...	...	13,535	
...	...	...	...	...	...	...	...	...	...	...	...	129	
...	3	...	...	...	36	...	...	...	247	...	...	3,146	
330	9,303	...	10,776	...	7,075	...	5,155	...	3,314	539	...	93,206	
330	9,303	...	10,805	...	7,075	...	5,155	...	3,314	539	...	93,488	
R	R	R	R	R	R	R	R	R	R	R	R	R	
2,293	93,040	...	1,08,018	...	70,746	...	51,545	...	32,139	5,261	...	9,31,881	9,93,444
1,246	84,125	...	38,265	...	26,805	...	18,484	...	12,068	1,812	...	3,42,994	3,66,149
6,44,269	1,02,84,125	59,885	78,46,846	2,01,431	65,63,235	1,38,730	48,24,405	71,914	23,52,433	1,31,255	3,08,678	9,86,21,167	10,17,90,713
1,09,28,394		79,06,531		67,64,666		49,63,135		24,24,347					

XXII and 32—Medical.**REVENUE.**

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

EXPENDITURE.

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

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

No.56—ACCOUNT of RECEIPTS under MEDICAL DEPARTMENT for the year ended 31st March 1925.

	CENTRAL GOVERNMENT.					PROVINCIAL GOVERNMENTS.													TOTAL CENTRAL AND PROVINCIAL.
	India, General.	Baluchis- tan.	North- West Frontier Province.	Bombay.	TOTAL.	Government of Madras.	Government of Bombay.	Government of Benga..	Government of United Provinces.	Government of Panjab.	Burma.		Government of Bihar and Orissa	Government of Central Provinces and Berar.	Government of Assam.	Government of Coorg.	TOTAL.		
											Government of Burma.	Shan States Federation.							
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	
Medical School and College fees . . .	...	...	...	...	..	1,37,384	2,21,924	1,43,553	3	89,225	7,562	...	22,168	7,618	4,438	...	6,33,875	6,33,875	
Hospital Receipts . . .	30,453	486	...	2	30,941	84,827	2,72,948	2,98,397	14,911	48,609	78,086	237	8,719	15,175	382	...	8,22,291	8,53,232	
Lunatic Asylum Receipts . . .	...	...	...	46	46	36,119	46,438	12,847	11,644	21,132	53,587	...	1,691	12,172	5,536	48	2,01,214	2,01,260	
Sale of Medicines . . .	1,452	...	...	...	1,452	2,490	...	119	...	45,431	893	...	32,606	112	130	3,323	85,104	86,556	
Contributions . . .	...	6,827	...	172	6,999	28,819	65,441	1,37,548	45,700	29,820	6,500	...	3,73,569	5	9,865	5,500	7,02,767	7,09,766	
Income from Endow- ments . . .	...	...	...	...	...	34,801	10,765	1,643	454	...	...	...	864	..	...	...	54,527	54,527	
Radium Institute Re- ceipts. . .	..	...	...	...	...	...	...	...	...	...	...	...	11,863	...	...	...	11,863	11,863	
Miscellaneous . . .	1,82,013	350	1,669	...	1,84,032	39,294	6,693	1,67,873	35,261	16,952	4,298	426	3,537	2,178	809	158	2,77,479	4,61,511	
Recoveries of Service payments . . .	1,524	1,033	...	...	2,557	6,845	8,368	6,151	6,050	12,845	7,038	...	876	71,201	30,925	22	1,56,421	1,58,978	
	2,15,442	8,696	1,669	220	2,26,027	3,70,579	3,38,577	7,68,131	1,14,023	2,64,114	1,57,964	663	4,55,893	1,08,461	58,085	9,051	29,45,541	31,71,568	
Deduct—Refunds . . .	14,676	...	...	...	14,676	9,005	13,528	41,256	1,263	1,449	7,945	...	2,445	4,179	183	100	81,333	96,009	
TOTAL . . .	2,00,766	8,696	1,669	220	2,11,351	3,61,574	6,25,049	7,26,895	1,12,760	2,62,665	1,50,019	663	4,53,448	1,04,282	57,902	8,951	28,64,208	30,75,559	

Civil Administration.

(a) Represents receipts appertaining to Western India States Agency.

No 56A.—ACCOUNT of CHARGES under MEDICAL

CENTRAL GOVERNMENT.					PROVINCIAL				
	India, General	Balu Indian	North-West Frontier Province	Punjab	Total	Government of Madras	Government of Bombay	Government of Bengal	Government of United Provinces.
	R	R	R	R	R	R	R	R	R
CHARGES IN INDIA.									
Medical Establishment	5 50 552	66,798	1,74,360	...	7,91 710	8,54,604	(a) 6,44,869	9,40 682	13,10,695
Hospitals and Dispensaries	3,87,881	2 49,728	1 68,240	(b) 6,000	8 11,849	33,50 144	(b) 24,81,393	22,20,250	5,12,226
Grants for Medical purposes	6 12,920		200	.	6,13 120	24,783	5 000	1,39,594	1 51,939
Medical Colleges and Schools	18,433		71,721		90,154	8,66,689	5,69,502	11 01 789	1,96,790
Lunatic Asylums	13,243	4 127			17 370	2,82,352	5,47,554	10,15,299	3,08,967
X-Ray Institute	1,19,992				1,19 992	..	..	..	
Radium Institute					..				
Chemical Examiner Works	15,535				15 535	52,398	80,024	77 370	40,516
TOTAL CHARGES IN INDIA	17,18,556	3,20 653	1 11 521	6,000	24 59,730	54,30 970	13,28,342	54,94,984	25,21,133
CHARGES IN ENGLAND					£	£	£	£	£
<i>Secretary of State.</i>									
Cost of the maintenance of Lunatics at the Cotton Hill Hospital, Stafford					83	...	...	...	...
Pay of Officers on leave from India.					596	793	420	969	..
Copies of the new Indian Word Code applied					..	2	...	..	..
Wound Pension for four years of a Retired Officer					...	...	400	..	..
Total					£ 679	795	820	969	..
<i>High Commissioner.</i>									
Contribution to Tropical Diseases Bureau					..	...	...	...	30
Leave and Deputation Salaries					1,891	10,857	9,676	4,659	1,142
Sterling Overseas Pay					2 584	2,854	2,924	(d) 4,594	3,034
Passages to India					..	236	..	...	...
Stores for India					5,351	10,275	2,023	3,587	..
Government Scholarships					...	322	...	...	...
Miscellaneous—Allowances on Study Leave, Travelling Expenses, etc.					65	867	...	152	28
Total					£ 9,891	25,411	14,623	12,992	4,234
TOTAL CHARGES IN ENGLAND					£ 10,570	26,206	15,443	13,981	4,234
Do. converted into Rs. at £1=Rs. 10					R 1,05,699	R 2,62,060	R 1,54,423	R 1,39,606	R 42,338
Exchange on Ditto					41,842	97,150	57,210	49,120	15,115
TOTAL MEDICAL CHARGES					26,07,271	(f) 57,90,180	45,39,975	(e) 56,83,710	25,78,586

(a) Includes Rs 1 630 for allowance to Superintendent of Matheran and Mahableshwar, which is Reserved.

(b) " Rs 5 470 on account of Bombay Medical Council, which is Reserved.

(c) Represents grants-in-aid to Walker and Ripon Hospitals, Simla.

(d) Includes £160 which is Reserved.

during the year ended 31st March 1925.

GOVERNMENTS.								TOTAL CENTRAL AND PROVINCIAL.
Transferred.								
Government of Punjab.	Government of Burma.	Government of Bihar and Orissa.	Government of Central Pro- vinces and Berar	Government of Assam	Government of Coorg	Shan States Federation	TOTAL	
R	R	R	R	R	R	R	R	R
10,59,989	8,08,274	6,10,664	4,99,535	4,17,537	19,270	34,918	72,01,037	79,92,747
10,10,216	21,65,416	11,38,181	5,62,347	2,93,782	58,216	1,56,686	1,39,88,857	1,48,00,706
1,68,555	37,568	8,100	5,360	11,073	.	.	5,51,972	11,65,092
4,83,938	1,44,001	7,02,625	77,010	1,07,965	.	.	12,50,309	13,40,463
1,50,218	2,58,487	72,365	76,100	78,765	.	.	27,90,107	28,07,477
...	...	...	..	..	..	..	.	1,19,992
...	..	28,821	...	...	...	...	28,821	28,821
56,122	71,460	21,606	..	1,833	...	...	1,01,329	1,01,329
...	...	...	..	..	...	...	.	15,535
29,29,038	34,85,206	25,82,362	12,20,352	9,10,955	77,486	2,31,604	2,92,12,432	3,16,72,162
£	£	£	£	£	£	£	£	
...—180	... 277	...	...—152	... 1,776	.	.	3,903	
...	...	...	...	.	.	..	2	
...	...	..	...	...	...	.	400	
—180	277	...	—152	1,776	.	.	4,305	
60	...	...	...	...	...	...	90	
5,441	5,233	2,574	233	387	...	...	40,202	
3,092	2,816	1,904	1,312	1,131	188	...	23,849	
...	72	...	..	...	...	..	308	
1,233	494	103	11	...	...	...	17,726	
...	..	...	...	...	...	...	322	
146	48	322	36	6	...	...	1,605	
9,972	8,663	4,906	1,592	1,524	188	...	84,102	
9,792	8,940	4,903	1,440	3,300	188	...	88,407	
R	R	R	R	R	R	R	R	
97,920	89,404	49,028	14,403	33,002	1,880	...	8,84,064	9,89,763
36,241	32,846	17,504	5,933	11,922	632	.	3,23,673	3,65,515
30,63,199	(g) 36,07,456	(h) 26,48,894	12,40,688	9,55,879	79,998	2,31,604	3,04,20,169	3,30,27,440

(*) Includes expenditure in "Darjeeling and Chittagong Hill Tracts," which is Reserved.

(f) " " " " "Agency Tracts," which is Reserved.
 (g) " " " " "Backward Tracts" which is Reserved.
 (h) " " " " "Angul," which is Reserved.

F—Civil Administration

2 w

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

This head was designated ' $\frac{\text{XXA}}{\text{24-B}}$ Sanitation ' prior to 1921-22.

REVENUE.

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

EXPENDITURE CHARGED TO REVENUE.

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

EXPENDITURE NOT CHARGED TO REVENUE.**56-A.—Capital outlay on Improvement of Public Health.**

This head records the expenditure of a capital nature financed from borrowed funds in connection with projects of public health improvements

The charges in connection with the Poona Town Planning Scheme have been charged to this head.

No. 57.—ACCOUNT of RECEIPTS under PUBLIC HEALTH during the year ended 31st March 1925.

	CENTRAL GOVERNMENT.				PROVINCIAL GOVERNMENTS.												TOTAL CENTRAL AND PROVINCIAL.
	India General.	North-West Frontier Province.	Other Areas	T ta l.	Government of Madras	Government of Bombay.	Government of Bangal.	Government of United Provinces.	Government of Punjab.	BURMA.		Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	Govern- ment of Coorg.	Total.	
										Government of Burma.	Shan States Federation.						
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Sale proceeds of Sera and Vac- cines, etc.	1,42,799	...	(a) 954	1,43,753	22,864	1,11,353	22,627	36,152	80,829	48,617	..	16,577	54,381	45,856	100	4,39,386	5,83,139
Contributions	...	...	...	..	683	17,540	25	18,481	..	...	...	...	2,633	10,855	..	50,217	50,217
Income from Endowment	...	...	...	...	20	..	...	...	..	...	...	..	..	1,789	..	1,809	1,809
Miscellaneous	8,967	197	(b) 3,944	13,108	9,949	3,12,397	22,167	28,000	2,716	11,288	17	1,16,866	3,820	1,916	12	5,08,248	5,21,456
Recoveries of Service Payments	862	...	..	862	5,322	1,24,589	2,907	7,769	46,014	..	...	1,370	1,174	4,559	..	1,93,604	1,94,466
F—Civil Administration. 2 W 2	1,52,628	197	4,898	1,57,723	38,838	5,65,879	47,626	90,402	1,29,559	59,935	17	1,34,803	61,208	64,975	112	11,93,364	13,51,087
Deduct—Refunds	4,787	...	...	4,787	1,329	416	800	304	3,596	59	...	...	30	174	..	6,748	11,535
TOTAL PUBLIC HEALTH RECEIPTS	1,47,841	197	4,898	1,52,936	37,509	5,65,463	46,826	90,098	1,25,963	59,836	17	1,34,413	61,178	64,801	112	11,86,616	13,39,552

(a) Represents receipts in Western India States Agency, Bombay

(b) Represents receipts in connection with land purchased by the Government of India for a Sanitary Station in connection with Port Quarantine measures in Madras.

(a)	Includes expenditure in "Darjeeling and Chittagong Hill Tracts," which is Reserved.
(b)	" " "Agency Tracts" which is Reserved.
(c)	" " "Backward Tracts" "
(d)	" " "Ancestral" "

(e) Contribution to the Provincial Haj Committee, Bengal	R
" " " Bihar and Orissa	3,173
" " " "	1,384
	<u>4,557</u>

(g) Includes Rs. 1,36,517 on account of Central Government's share for Port Health Establishments at Bombay, Karachi and Aden for 1921-22 to 1924-25. The balance is on account of expenditure in Western India Agency States, Bombay.

No. 57B.—ACCOUNT of EXPENDITURE ON IMPROVEMENT OF PUBLIC HEALTH NOT CHARGED to REVENUE during and to end of the year 1924-25.

	PROVINCIAL—TRANSFERRED.	
	Expenditure during the year.	Expenditure to end of the year.
	R	R
GOVERNMENT OF BOMBAY.		
Payment towards the Cost of Military Buildings at Quetta in connection with the Scheme for the Development of Karachi	.	8,76,265
Expenditure in connection with Karad Water Works		81,144
Expenditure in connection with Poona Town Planning Scheme		77,586
Poona Water Works Scheme	20,732	20,732
Development of Artillery Maidan—Karachi	3,667	3,667
TOTAL—GOVERNMENT OF BOMBAY	(a) 24,399	10,59,394
GOVERNMENT OF UNITED PROVINCES		
Grants-in-aid to the Municipal Board, Lucknow for Water Works Reorganisation Scheme	1,50,000	1,50,000
Ditto to the Muttra Municipal Board for Sewage Scheme	62,000	62,000
TOTAL—GOVERNMENT OF UNITED PROVINCES	(b) 2,12,000	2,12,000
GRAND TOTAL	2,36,399	12,71,394

(a) Includes Rs. 10,172 and Rs. 4,112, respectively, on account of Expenditure in England and Exchange thereon.

(b) The expenditure is not properly debitable to capital. Steps are being taken to transfer it to the Revenue Section of the Accounts.

F—Civil Administration.

XXIV and 34.—Agriculture.**GENERAL.**

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

REVENUE.

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

EXPENDITURE CHARGED TO REVENUE

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

EXPENDITURE NOT CHARGED TO REVENUE**56-B.—Capital outlay on Agricultural Improvements.**

This head records the expenditure of a capital nature financed from borrowed funds in connection with projects of agricultural improvements.

No. 58.—ACCOUNT of RECEIPTS under AGRICULTURE during the year ended 31st March 1925.

	CENTRAL GOVERNMENT.					PROVINCIAL GOVERNMENTS													TOTAL CENTRAL AND PROVINCIAL.
	India General.	Baluchistan	North West Frontier Province	Other Areas	T TAL	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	Govern- ment of Coorg	Total.		
											Government of Burma	Shan States Federation.							
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	
Agricultural Receipts, including receipts on account of Ex- perimental Cultiva- tion .	3,78,774	13,098	35,420	(r) 5,092	4,27,355	2,51,91	3,27,300	1,27,900	4,30,666	49,742	61,67	73	6,504	19,686	16,441	467	20,95,749	25,23,144	
Veterinary Receipts	9,728	38			9,766	2,952	7,895	1,51,851	1,5850	17,357	104		8578	1,001	1,532	44	5,52,364	12,22,128	
Recoveries of Service Payments .	52	9	233	(b) 158	412	1,344	3,07	2,07	3,151	722	503		7803	970	301	22	28,530	29,792	
TOTAL	10,44,007	13,145	35,659	5,250	10,98,121	2,74,872	3,36,877	2,78,236	5,32,466	6,64,657	62,380	713	1,63,025	3,29,515	16,833	533	26,61,107	37,75,044	
Deduct—Refunds .						1,115	385	1,751	6,601	64	194			4,292	1,534		15,836	15,836	
TOTAL UNDER RECEIPTS AGRICUL- TURE.	10,44,007	13,145	35,659	5,250	10,98,121	2,74,872	3,36,877	2,78,236	5,32,466	6,64,657	62,380	713	1,63,025	3,29,515	16,833	533	26,61,107	37,59,228	

Civil Administration

(a) Represents receipts from Sugarcane Breeding Station, Coimbatore.

(b) Represents forfeiture of scholarships originally paid to a student of the Royal Veterinary College, London.

No. 58-A—ACCOUNT of CHARGES under AGRICULTURE for the year ended 31st March 1925.

	CENTRAL GOVERNMENT.					PROVINCIAL GOVERNMENTS.													TOTAL CENTRAL AND PROVINCIAL.
	India General.	Baluchis- tan.	North- West Frontier Province	Madras.	TOTAL	Transferred.										Government of Coorg	Shan States Federation	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					
CHARGES IN INDIA.	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	
AGRICULTURE.																			
Superintendence . .	2,40,883	...	..	...	2,40,883	78,835	90,395	4,25,375	3,24,598	68,845	66,786	63,701	1,90,050	1,03,304	.	.	14,11,889	16,52,772	
Expert Staff . .	5,00,066	...	..	...	5,00,066	2,79,326	3,76,943	...	4,88,520	4,09,357	1,73,192	1,71,468	.	24,741	..	.	19,23,547	24,23,613	
Experimental Farms .	10,13,387	11,557	62,531	..	10,87,475	..	7,01,467	1,66,571	2,61,180	1,11,690	3,95,726	1,95,398	1,77,019	60,825	.	11,449	20,81,325	31,68,800	
Agricultural Education .	..	...	..	..	..	95,546	1,98,040	7,542	3,79,445	1,18,947	1,00,812	1,106	79,551	1,175	.	..	9,82,164	9,82,164	
Agricultural Experiments	..	..	8,885	...	8,885	8,70,398	1,01,376	24,850	62,063	6,06,712	.	46,179	2,91,354	14,284	.	.	20,01,216	20,10,101	
Sugarcane Breeding Station, Coimbatore .	..	..	..	45,603	45,603	...	..	...	..	..	.	.	.	.	.	..	..	45,603	
Indian Cotton Committee	735	..	..	..	735	...	..	..	..	..	.	.	.	.	.	...	..	735	
Sugar Bureau . .	36,942	...	...	...	36,942	...	...	...	...	...	.	.	..	.	.	..	..	36,942	
Sericulture . .	..	...	..	..	..	..	...	1,95,828	..	..	.	.	.	8,470	.	.	2,04,298	2,04,298	
Public Exhibitions and Fairs . .	450	4,275	1,766	...	6,491	292	...	1,830	5,667	...	5,453	.	7,050	400	.	.	20,692	27,18	
Botanical and other Pub- lic Gardens . .	3,942	...	4,937	..	8,879	47,501	18,831	1,97,569	1,95,992	93,617	75,425	346	83,278	7,711	.	..	7,20,270	7,29,149	
Miscellaneous . .	64,454	...	...	...	64,454	27,090	57,273	—856	77,706	...	.	6,945	69,201	27,104	4,957	...	2,62,420	3,26,874	
Total Agriculture . .	18,60,859	15,832	78,119	45,603	20,00,413	13,98,968	15,44,325	10,18,709	17,95,171	14,03,168	8,17,394	4,85,143	8,87,503	2,41,014	4,957	11,449	96,07,821	1,16,08,234	
Veterinary Charges . .	7,40,708	55,920	50,028	...	8,46,656	5,59,844	5,02,327	3,52,484	3,58,958	8,76,689	5,26,600	3,37,038	3,10,725	89,283	8,552	4,774	39,27,274	47,73,930	
Co-operative Credit Societies . .	30,854	...	...	...	30,854	6,61,941	5,28,739	4,16,971	2,00,494	4,47,801	4,77,779	2,41,395	1,79,310	81,414	2,224	...	32,38,068	32,68,922	
TOTAL CHARGES IN INDIA . .	26,32,421	71,752	1,28,147	45,603	28,77,923	26,20,773	25,75,391	17,88,164	23,54,623	27,27,658	18,21,773	10,63,576	13,77,538	4,11,711	15,733	16,223	1,67,73,163	1,96,51,086	

CHARGES IN ENGLAND—

Secretary of State—

Contribution to the International Institute of Agriculture at Rome	765	...	...	...	...	...	...	...	...	...	...	...
Contribution towards the expenses of a British Representative on the Permanent Committee of the International Institute of Agriculture at Rome	175	...	...	...	...	.	...	...	...	...	...	...
Contribution to the Imperial Bureau of Mycology	600	...	...	...	...	.	...	...	...	...	...	...
Passage to India in 1920 of Officers on appointment	1,394	...	...	...	...		...	..	...	...	...	...
Miscellaneous expenditure	129	2	...	...	...	.	...	...	...	...	...	2
TOTAL £.	3,063	2	...	...	...	.	...	...	..	...	...	2

~~High Commissioner~~

Leave and Deputation Salaries	6,125	2,551	6,902	1,884	2,531	5,527	2,425	2,639	4,065	...	...	...	28,545
Sterling Overseas Pay	1,739	1,119	905	1,087	799	1,489	1,605	1,022	1,349	167	...	...	9,542
Passages to India	...	...	41	...	...	40	...	...	...	...	...	...	81
Miscellaneous—Study Allowances etc.	35	8	543	...	73	188	...	...	...	...	...	...	812
Stores for India	...	1,239	...	333	—2,024	3,107	5,591	9	16	...	...	...	8,271
Allowances, etc., of Veterinary Scholars	1,076	...	...	...	...	...	...	...	...	...	...	...	...
Government Scholarships (Veterinary)	...	...	...	...	...	...	...	279	...	...	...	...	279
TOTAL £.	8,975	4,917	8,392	(e) 3,304	1,379	10,351	9,621	3,969	5,430	167	...	...	47,530

TOTAL CHARGES IN ENGLAND £.

12,038	4,919	8,392	3,304	1,379	10,351	9,621	3,969	5,430	167	...	...	47,532
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Ditto Converted into Rs. at £1=Rs. 10	1,20,386	49,187	83,924	33,040	13,785	1 03,508	96,213	39 690	54,302	1 665	...	..	4,75,314	5,95,700
Exchange on ditto	44,713	17,555	30,418	12,106	4,107	37,496	35,330	14 785	19,835	559	...	...	1,72,191	2,16,904
TOTAL CHARGES UNDER AGRICULTURE	30,43,022	^(a) 26,87,515	26,89,733	^(b) 18,33,310	23,72,515	28,68 662	^(c) 19,53,316	^d 11 18,051	14 51 675	4,13,935	15,733	16,223	1,74,20,668	2,04,63,699

(a) Includes expenditure in "Agency Tracts" which is Reserved.
 (b) " " " " "Daring and Chh. among Hill Tracts" which is Reserved.
 (c) " " " " "Backward Tracts" which is Reserved.
 (d) " " " " "Angul" which is Reserved.
 (e) " " 50% classified as "Reserved".

No. 58-B.—ACCOUNT of CAPITAL EXPENDITURE on AGRICULTURAL IMPROVEMENTS NOT CHARGED to REVENUE during and to end of the year 1924-25.

	PROVINCIAL—TRANSFERRED.	
	Government of Bombay.	Government of United Provinces.
Capital expenditure in connection with extension of the Agriculture College. Cawnpore.—	R	R
Works		97,299
Establishment		26,431
Tools and Plant	..	1,358
TOTAL EXPENDITURE DURING 1924-25 .	..	1,25,088
TOTAL EXPENDITURE TO END OF 1924-25	94,776	1,45,088

XXV and 35—Industries.

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

EXPENDITURE NOT CHARGED TO REVENUE.**56-C.—Capital outlay on Industrial Development.**

This is one of the new Capital Major heads opened in the accounts for 1924-25 for the exhibition of capital outlay on certain Industrial Development Schemes undertaken by Provincial Governments.

No. 59.—ACCOUNT of RECEIPTS under INDUSTRIES for the year ended 31st March 1925.

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FINANCE AND REVENUE ACCOUNTS, ETC., FOR THE YEAR 1924-25.

	CENTRAL GOVERNMENT.			PROVINCIAL GOVERNMENTS.										TOTAL CENTRAL AND PROVINCIAL.
	India General.	North-West Frontier Province.	Total.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of the United Provinces.	Government of the Punjab.	Government of Burma.	Government of Bihar and Orissa.	Government of the Central Provinces.	Government of Assam.	Total.	
Industries—	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Receipts from Industrial Operation, etc.	...	379	379	2,07,201	3,575	61,005	1,62,255	64,305	4,085	22,848	19,795	5,684	5,50,753	5,51,132
Cinchona Plantations	...	...	...	6,92,333	...	6,01,646	...	...	...	...	...	...	12,93,979	12,93,979
Fisheries	...	...	...	4,74,176	...	...	...	5,015	...	...	...	10	4,79,201	4,79,201
Fees, etc., from Evening Classes for Mining Education in Mining Centres	...	...	...	...	...	5,500	...	...	...	...	...	...	5,500	5,500
Recoveries of Service Payments	2,225	...	2,225	475	...	153	295	41	...	274	108	42	1,388	3,613
Recoveries of Investments in Government Commercial Undertakings	...	...	...	1,000	...	...	...	...	...	...	...	...	1,000	1,000
Recoveries of indirect charges in Government Commercial Undertakings	...	...	...	5,406	...	...	...	...	20	...	...	...	5,426	5,426
	2,225	379	2,604	13,80,591	3,575	6,68,304	1,62,550	69,361	4,105	23,122	19,903	5,736	23,37,247	23,39,851
Deduct—Refunds	...	...	...	8,997	...	2,453	51	124	...	208	6	...	11,839	11,839
TOTAL RECEIPTS UNDER INDUSTRIES	2,225	379	2,604	13,71,594	3,575	6,65,851	1,62,499	69,237	4,105	22,914	19,897	5,736	23,25,408	23,28,012

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

	CENTRAL GOVERNMENT.				PROVINCIAL					
	India, General	Baluchistan	North-West Frontier Province	TOTAL.	GOVERNMENT OF MADRAS		GOVERNMENT OF BOMBAY		GOVERNMENT OF BENGAL	
					Reserved	Transferred	Reserved	Transferred	Reserved	Transferred
CHARGES IN INDIA.	R	R	R	R	R	R	R	R	R	R
Industries—										
Direction	...	...	...	...	...	99,218	...	16,601	...	1,91,871
Superintendence	...	...	...	...	...	2,37,809	...	...	...	...
Industrial Education	6,713	...	...	6,713	...	3,81,394	...	...	(a) 23,259	2,75,350
Industrial Development	...	...	...	...	...	1,78,981	...	1,726	...	57,459
Miscellaneous	3,442	...	...	3,442	...	5,744	...	119	...	26,689
Investment in Gov- ernment Commercial Undertakings	...	...	...	...	...	—1,560	...	...	...	...
Interest on do. do. Repayment of Capital Expenditure charged to Ordinary Revenues	...	...	...	...	...	—19,387	...	...	...	...
Bounties to Steel Industries	60,79,136	...	...	60,79,136	...	...	...	...	...	...
Total	60,80,291	...	...	60,80,291	...	8,82,149	...	18,446	23,259	5,51,369
Cinchona Plantations	...	...	...	...	3,01,102	...	...	...	2,94,186	...
Repayment of Capital Expenditure, etc.	...	...	...	...	—96,128	...	...	...	...	...
Fisheries	...	...	...	...	...	5,40,510	...	575	...	2,924
Investment in Gov- ernment Commercial Undertakings	...	...	...	...	...	—2,339	...	...	...	...
Repayment of Capital Expenditure, etc.	...	...	...	...	...	—9,944	...	...	...	...
Drug Manufacture	230	...	...	230	...	...	...	...	...	...
Electrical Adviser and establishment	...	...	...	...	...	...	...	...	37,984	...
Works	...	...	...	...	...	82,924	...	...	6,537	...
Amount payable to the Punjab Government for staff employed at Delhi	1,946	...	...	1,946	...	...	...	...	...	...
TOTAL CHARGES IN INDIA	80,91,467	...	...	80,91,467	2,04,974	14,93,300	...	19,021	3,61,966	5,51,293
					16,98,274		19,021		9,16,259	
CHARGES IN ENGLAND.				£	£	£	£	£	£	£
Secretary of State.										
Miscellaneous expenditure				31	1	1	...	...	...	...
High Commissioner.				£ 31	1	1	...	...	...	...
Leave and Deputation Salaries				957	...	1,482	...	...	557	589
Passages to India				...	...	...	...	...	...	...
Miscellaneous.—Travelling Expenses, etc.				...	...	746	...	...	18	...
Stores for India				...	—2	3,179	...	...	3,394	3
Government Scholarships				1,759	...	1,668	...	...	...	555
Sterling Overseas Pay				...	...	179	...	...	...	...
Total				£ 2,716	—2	7,254	...	...	3,966	1,147
TOTAL CHARGES IN ENGLAND				£ 2,747	—1	7,255	...	...	3,966	1,147
Ditto Converted into Rs. at £1=Rs 10				R 27,472	R —9	72,552	...	...	R 39,661	R 11,472
Exchange on Ditto.				10,220	—5	25,972	...	...	13,866	4,299
TOTAL CHARGES UNDER INDUSTRIES				61,29,159	2,04,960	15,91,824	...	19,021	4,15,498	5,70,064
					17,96,784		19,021		9,85,657	

(a) Represents expenditure in Darjeeling and Chittagong Hill Tracts, which is Reserved.

the year ended 31st March 1925.

GOVERNMENTS.

GOVERNMENT OF UNITED PROVINCES.		GOVERNMENT OF PUNJAB.		GOVERNMENT OF BURMA		GOVERNMENT OF BIHAR AND ORISSA		GOVERNMENT OF CENTRAL PROVINCES AND BEHAR.		GOVERNMENT OF ASSAM		TOTAL	TOTAL CENTRAL AND PROVINCIAL.
Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.		
R	R	R	R	R	R	R	R	R	R	R	R	R	R
...	1,40,071	...	52,922	...	...	...	1,00,600	...	37,839	...	...	6,39,122	6,39,122
...	...	...	17,359	...	...	...	...	...	...	...	14,366	2,69,534	2,69,534
...	8,11,922	...	3,84,118	...	2,93,714	4,356(b)	3,74,175	(c) 26,980	1,08,626	...	76,403	27,60,297	27,67,010
...	...	...	37,489	...	26,246	...	1,62,118	...	41,609	...	1,355	5,06,933	5,06,933
...	...	...	7,560	...	9,804	...	...	...	...	...	...	49,916	53,358
...	...	...	63,500	...	...	...	...	...	...	...	...	61,940	61,940
...	...	...	6,839	...	...	...	...	...	...	...	...	6,839	6,839
...	...	...	...	...	...	...	...	...	...	...	...	-19,387	-19,387
...	...	...	...	...	...	...	...	...	...	...	...	...	60,79,136
...	9,51,993	...	5,69,787	...	3,29,764	4,356	6,36,893	26,980	1,88,074	...	92,124	42,75,194	1,03,61,485
...	...	...	...	...	...	...	...	...	...	...	...	5,95,288	5,95,288
...	...	...	...	...	...	...	...	...	...	...	...	-96,128	-96,128
...	...	...	55,105	...	...	...	11,289	...	...	...	...	6,10,403	6,10,403
...	...	...	...	...	...	...	...	...	...	...	...	-2,359	-2,359
...	...	...	...	...	...	...	...	...	...	...	...	-9,944	-9,944
...	...	...	...	...	...	...	...	...	...	...	...	...	230
...	...	...	...	...	...	...	...	...	...	...	...	37,984	37,984
...	...	...	...	...	...	...	...	...	...	...	...	89,461	89,461
...	...	...	...	...	...	...	...	...	...	...	...	...	1,946
...	9,51,993	...	6,24,892	...	3,29,764	4,356	6,48,182	26,980	1,88,074	...	92,124	54,99,919	1,15,91,386
9,51,993		6,24,892		3,29,764		6,52,538		2,15,054		92,124			
£	£	£	£	£	£	£	£	£	£	£	£	£	£
...	...	...	...	...	...	...	...	...	...	...	...	...	2
...	...	...	...	...	...	...	...	...	...	...	...	...	2
...	577	...	996	...	848	...	370	...	625	...	...	6,044	246
...	35	...	181	...	65	...	19	...	...	...	...	863	11,082
...	743	...	3,102	...	643	...	441	...	322	...	...	4,707	428
...	...	...	104	...	...	...	1,477	...	...	...	190	...	...
...	...	...	...	...	...	...	166	...	83	...	...	...	...
...	1,325	...	4,388	...	1,599	...	2,473	...	1,030	...	190	23,370	...
...	1,325	...	4,388	...	1,599	...	2,473	...	1,030	...	190	23,372	...
R	R	R	R	R	R	R	R	R	R	R	R	R	R
...	13,250	...	43,876	...	15,990	...	24,732	...	10,303	...	1,899	2,33,726	2,61,198
...	4,780	...	16,066	...	6,854	...	9,159	...	3,674	...	691	85,356	95,576
...	9,70,023	...	6,84,834	...	3,52,608	4,356	6,82,073	26,980	2,02,051	...	94,714	58,19,001	1,19,48,160
9,70,023		6,84,834		3,52,608		6,86,429		2,29,031		94,714			

(b) Represents expenditure in Angul.

(c) Represents expenditure on Reformatory Schools.

F.—Civil Administration.

No. 59-B.—ACCOUNT of CAPITAL EXPENDITURE on INDUSTRIAL DEVELOPMENT NOT CHARGED to REVENUE during and to end of the year 1924-25.

	GOVERNMENT OF MADRAS.		GOVERNMENT OF PUNJAB.
	Reserved.	Transferred.	Transferred.
	Rs	Rs	Rs
Capital Outlay on :—			
Cinchona Plantation	1,10,112	..	...
Kerala Soap Institute		72,848	.
Chelyan Cannery	...	12,944	...
Model Tannery	...	.	61,193
Model Dyeing School and Factory	.		18,612
Investment in Government Commercial Undertaking . Working Capital	.		86,742
TOTAL EXPENDITURE DURING 1924-25	1,10,112	85,792	(a) 1,66,547
TOTAL EXPENDITURE TO END OF 1924-25 .	1,42,781	85,792	2,28,261

(a) Includes Rs. 10,180 and Rs. 3,442 respectively on account of Expenditure in England and Exchange thereon.

36.—Aviation.

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

No. 60.—ACCOUNT of CHARGES on CIVIL AVIATION during the year ended 31st March 1925.

	India General.
CHARGES IN INDIA.	
Pay of Officers	1,856
Pay of Establishment	3,600
Allowances, Honoraria, etc.	3,854
Supplies and Services	5,736
Contingencies	119
Works	3,338
TOTAL CHARGES IN INDIA	18,498
CHARGES IN ENGLAND.	
<i>Secretary of State.</i>	
Contribution to the International Commission for Air Navigation	£ 200
Passage to India in 1920 of an Officer on appointment	73
	£ 273
Ditto converted into Rs. at £1=Rs. 10	2,731
Exchange on ditto	929
TOTAL CHARGES UNDER CIVIL AVIATION	22,151

XXVI and 37.—Miscellaneous Department.

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

No. 61.—ACCOUNT of RECEIPTS from MISCELLANEOUS DEPARTMENTS during the year ended 31st March 1920.

	CENTRAL GOVERNMENT					PROVINCIAL GOVERNMENTS.											TOTAL CENTRAL AND PROVINCIAL
	India General	Baluchistan	North-West Frontier Province.	Other Areas	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	Government of Assam	Government of Coorg	TOTAL	
<i>Labour and Emigration—</i>	R	R	R	R (a)	R	R	R	R	R	R	R	R	R	R	R	R	R
Emigration Fees . . .	..	..	..	2,72,260	2,72,260	..	..	..	..	..	..	..	..	..	..	..	2,72,260
<i>Miscellaneous—</i>				(b)													
Examination Fees . . .	39,565	20	70	22,689	62,344	2,99,139	34,944	14,077	9,535	6,046	3,082	125	1,815	..	956	3,69,719	4,32,063
Patent Fees . . .	1,29,545	..	..	..	1,29,545	..	..	..	..	..	..	..	..	..	..	..	1,29,545
Sale of Stores and Materials . . .	2,05,608	..	..	..	2,05,608	..	..	1,019	..	..	..	..	..	..	..	1,019	2,06,627
Fees for the In- spection of Steam Boilers . . .	190	..	440	..	630	68,301	1,44,531	..	55,490	46,648	1,63,704	..	67,930	..	..	5,44,404	5,45,034
Registration of Joint Stock Com- panies . . .	5,683	..	107	(c)	1,49,749	..	..	..	..	..	..	..	..	..	..	..	1,55,539
British Empire Ex- hibition . . .	1,25,174	..	..	..	1,25,174	617	7,520	31,501	61,266	99,631	182	3,200	..	..	..	2,03,917	3,29,091
Miscellaneous receipts of the Indian Stores De- partment . . .	4,41,763	26	20	(d)	4,41,958	22,000	28,474	4,841	31,455	8,423	193	44,964	1,508	1,095	21	1,42,974	5,84,932
	7,63,466	..	..	..	7,63,466	..	..	..	..	..	..	..	..	..	..	..	7,63,466
<i>Deduct—Refunds</i>	17,10,994	46	637	4,44,847	21,56,524	3,90,057	2,15,469	51,435	1,57,746	1,60,748	1,66,961	48,289	69,252	1,095	977	12,62,033	34,18,557
	12,123	..	166	(e)	4,584	1,151	3,151	1,869	2,418	151	88	156	616	..	..	9,612	26,485
TOTAL RECEIPTS FROM MISCELLANEOUS DE- PARTMENTS	16,98,871	46	471	4,40,263	21,39,651	3,88,906	2,12,316	49,569	1,55,318	1,60,597	1,66,873	48,133	68,637	1,095	977	12,52,421	33,92,072

a) Madras . . .	Rs.
Bombay . . .	2,65,046
Bengal . . .	27
Assam . . .	2,602
Punjab . . .	1,675
	10
Total	2,72,260

b) Madras . . .	Rs.
Bombay . . .	2,770
Bengal . . .	652
United Provinces . . .	8,301
Punjab . . .	7,904
Burma . . .	1,860
Bihar and Orissa . . .	200
Central Provinces . . .	622
Assam . . .	693
	527
Total	22,689

c) Madras . . .	Rs.
Bombay . . .	26,178
Bengal . . .	31,474
United Provinces . . .	67,578
Punjab . . .	11,096
Burma . . .	10,463
Bihar and Orissa . . .	5,554
Central Provinces . . .	2,043
Assam . . .	2,182
Coorg . . .	9
Total	1,40,740

(d) Bengal . . .	Rs.
United Provinces . . .	64
Punjab . . .	26
	60
Total	140
(e) Madras . . .	Rs.
Bengal . . .	113
United Provinces . . .	4,451
	20
Total	4,584

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

CENTRAL GOVERNMENT						PROVINCES					
	India General	Baluchistan	North-West Frontier Province	Other Areas	Total	GOVERNMENT OF MADRAS	GOVERNMENT OF BOMBAY	GOVERNMENT OF BENGAL			
	R	R	R	R	R	Reserved	Transferred	Reserved	Transferred	Reserved	Transferred
CHARGES IN INDIA											
Labour and Emigration—											
Emigration	80,756			80 80	1,70,561						
Inspector of Factories	169				169	59,214		97,800		1,00,077	
Total	80,925			80,805	1,70,730	59,214		97,800		1,00,077	
Inspection and Tests—											
Inspector of Explosives	9,507				95,007						
Inspector of Steam Boilers					1,200	69,271		1,50,050			
Electrical Inspector	1,200					32,109					
Total	90,707				96,707	1,01,385		1,50,050			
Statistics—											
Census	3,035			(b) 205	3,330						
Gazetteer and Statistical Memoirs										134	
Provincial Statistics		1,370	5,697		7,073		24,295	56		8,236	625
Bureau of Commercial Intelligence including Statistics	1,94,844			(f) 04,141	2,99,985						
Total	2,01,879	1,370	5,697	98,410	3,07,388		24,295	56		8,370	625
Miscellaneous—											
British Empire Exhibition	8,580				8,580		5,831		1,396	2,22,472	
Ethnographical Survey											
Preservation and Translation of Ancient Manuscripts											
Examinations	10,419	1,070	100	(c) 3,487	15,985	13,409	2,17,089	19,670	3,000	6,200	
Imperial Library	61,416				61,416				11,459	7,240	
Controller of Patents and Designs	49,594				49,594						
Actuary to the Government of India	31,801				31,801						
Indian War Memorial	8,103				8,103						
Registrar of Joint Stock Companies	1,975			(d) 1,14,493	1,35,468						
Stores Department (e)	10,09,474			(g) 221	10,09,472						
Miscellaneous	340				501	9,08,351		1,90,942		80,668	33,984
Total	12,11,704	1,070	100	1,37,101	13,50,974	9,21,760	2,22,920	2,04,012	15,825	2,60,580	33,984
TOTAL CHARGES IN INDIA	15,91,215	3,355	5,797	1,25,412	19,25,799	10,82,359	2,47,215	4,51,978	15,825	3,54,027	34,909
						11,39,574		4,67,803		4,18,836	
CHARGES IN ENGLAND						£	£	£	£	£	£
<i>Secretary of State</i>											
Grant in aid of the publication of the "Encyclopaedia of Islam"					240						
Charges against the Library Grant and miscellaneous expenditure					3,952						
Pay of an Officer on leave from India					167						
Total					4,359						
<i>High Commissioner</i>											
Expenses connected with recruitment of Officers for the Indian Stores Department etc					164						
Leave and Deputation Salaries					6,529	122		3,476		1,472	
Passages to India					273						
Miscellaneous—Allowances, etc					206	111		31		75	
Stelling Overseas Pay					1,040	104		284			
Stores for India					2,435						
Indian Trade Commissioner for London					19,003		4,997			7,375	
Expenditure in connection with the British Empire Exhibition, 1924											
Total					29,740	843	4,997	3,791		8,922	
TOTAL CHARGES IN ENGLAND					34,099	843	4,997	3,791		8,922	
Do converted into Rs at £1=R10					3,40,984	8,436	49,968	37,911		89,222	
Exchange on ditto					1,29,480	1,167	25,367	13,822		33,920	
TOTAL CHARGES OF MISCELLANEOUS DEPARTMENTS					21,90,209	10,86,964	9,22,550	5,03,711	15,825	5,06,169	34,809
						14,09,514		5,19,536		5,40,778	
(a) Madras	Rs. 18,727	(b) Punjab	Rg. 214	(c) Bengal	Rg. 62	(d) Madras	Rg. 38,368				
Bombay	543	Bihar and Orissa	51	United Provinces	3,424	Bombay	32,689				
Bengal	37,747	Total	205	Bombay	1	Bengal	80,284				
Burma	1,840					United Provinces	12,044				
Assam	18,848					Punjab	15,546				
Total	89,805					Burma	2,124				
						Bihar and Orissa	251				
						Central Provinces	3,207				
						Total	1,33,483				
(e) Includes charge of the Metallurgical Inspector and Alipur Test House						(f) Bihar and Orissa	39,671				
						United Provinces	55,470				
						Total	95,141				
						(g) Bombay	231				

for the year ended 31st March 1925.

CIAL GOVERNMENTS.

GOVERNMENT OF UNITED PROVINCES.		GOVERNMENT OF PUNJAB.		GOVERNMENT OF BURMA.		GOVERNMENT OF BIHAR & ORISSA.		GOVERNMENT OF CENTRAL PROVINCES AND BHERAR.		GOVERNMENT OF ASSAM.		COORO.	SIAM STATES FEDERATION.	TOTAL.	TOTAL CENTRAL AND PROVINCIAL.
Re-served.	Trans-ferred.	Re-served.	Trans-ferred.	Re-served.	Trans-ferred.	Re-served.	Trans-ferred.	Re-served.	Trans-ferred.	Re-served.	Trans-ferred.	R	R	R	R
2,570	...	18,223	...	63,949	...	25,399	...	22,091	...	10,010	...	...	...	4,27,005	1,70,861
20,570	...	18,223	...	63,949	...	25,399	...	22,091	...	10,010	...	...	...	4,27,005	6,97,735
41,152	...	20,479	...	1,20,978	...	...	...	50,243	...	...	...	...	...	4,82,177	96,507
41,152	...	20,479	...	1,20,978	...	...	...	21,103	...	2,000	...	...	...	55,212	4,82,177
41,152	...	20,479	...	1,20,978	...	...	...	71,345	...	2,000	...	...	...	5,07,380	6,04,096
...	...	2,000	...	...	...	...	...	...	...	...	...	...	...	2,134	3,320
2,978	...	...	5,063	50,111	16,841	17,486	...	15,343	...	...	4,534	...	4,850	1,58,436	2,134
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,03,409
2,978	...	2,000	5,063	50,111	16,841	17,486	...	15,343	...	...	4,534	...	4,850	1,58,400	2,90,985
...	9,494	...	31,015	...	4,400	...	24,157	...	...	...	...	...	...	2,95,771	3,320
...	2,987	...	...	...	...	...	...	...	...	...	...	...	...	...	3,04,351
5,837	...	12,571	...	16,374	...	4,351	...	135	...	225	...	...	...	12,412	12,412
...	...	...	...	...	...	...	...	...	...	500	...	...	...	3,02,070	3,18,055
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	61,436
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	60,594
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	31,803
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	8,105
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,85,438
...	25,841	...	17,400	10,943	...	...	...	...	...	...	...	...	...	12,10,120	10,89,472
5,837	33,322	12,571	48,415	27,317	4,400	4,351	24,157	135	...	624	...	...	...	18,20,481	31,77,685
70,543	33,322	53,273	53,478	2,68,355	21,807	47,236	24,157	1,00,513	...	12,840	4,534	...	4,850	20,10,436	48,46,234
1,03,985	...	1,06,751	...	2,69,062	...	71,393	...	1,00,513	...	17,374	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	752	...	159	712	...	...	...	...	...	...	...	...	...	6,720	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	67	...	39	123	...	...	...	...	...	...	...	...	...	100	...
...	5,926	...	12,082	2,877	...	...	...	...	...	...	...	...	...	617	...
...	6,745	...	13,210	3,712	...	...	...	...	...	...	...	...	...	34,157	...
...	6,745	...	13,210	3,712	...	...	...	...	...	...	...	...	...	41,720	...
...	6,745	...	13,210	3,712	...	...	...	...	...	...	...	...	...	41,720	...
R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
...	67,440	...	1,83,093	37,121	...	...	...	...	...	...	...	...	...	4,17,202	7,58,186
...	25,796	...	52,171	12,709	...	...	...	...	...	...	...	...	...	1,03,954	2,03,440
70,543	1,20,509	53,273	2,77,742	1,16,185	21,207	47,236	24,157	1,00,513	...	12,840	4,534	...	4,850	35,00,500	58,00,800
1,97,112	...	2,91,015	...	3,39,492	...	71,393	...	1,00,513	...	17,374	...	...	...	...	...

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,
1924-25.

Section G.—Currency and Mint.

Revenue, Rs. 3,99,32,894. Expenditure, Rs. 71,41,079.

Major Head.	No. of Account	Details of Accounts	Page	AMOUNT OF EACH ACCOUNT		
				Detail	MAJOR HEAD TOTAL.	
					Revenue.	Expenditure.
				Rs.	Rs.	Rs.
Currency	62	Receipts	365	...	3,57,55,372	...
"	62A	Expenditure	367	...	...	57,48,706
Mint	63	Receipts and charges	369	...	41,77,522	13,92,373
"	63A	Statement of Appropriation of Profit on Bronze and Nickel Coinage Account.	370	...	...	...
"	64	Statement of Coinage Operations	371	...	...	...
		TOTAL	...	...	3,99,32,894	71,41,079

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

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

XVII and 38—Currency.

This major head has been opened in the accounts since 1921-22 to bring together the various transactions relating to the Currency Department which were prior to that date scattered over different major heads, *viz.*—

Nature of transaction.	Major head under which classified prior to 1921-22.
RECEIPTS.	<i>Rs.</i>
(1) Profits on Note circulation	Interest.
(2) Premium on bills	
(3) Value of old currency notes assumed to be no longer in circulation. }	Miscellaneous.
(4) Value of unclaimed currency notes }	
EXPENDITURE.	
(5) Currency establishments	General Administration.
(6) Charges for remittance of treasure . }	Miscellaneous (Charges for remittance of treasure within the remitting district were debited to 'Land Revenue'.)
(7) Loss on note and specie remittances. }	

Of these, item (1) represents the receipts from investments on behalf of the Paper Currency Reserve. These receipts were earmarked for the reduction of created securities in the Paper Currency Reserve by the Paper Currency Amendment Act, XLV of 1920; the Indian Finance Act of 1925, however, suspended this provision temporarily till 31st March 1926 and credit for the interest has accordingly been taken to Revenue in the year 1924-25. Item (2) arises in connection with the sale of supply bills between places where there is no Office of the Imperial Bank. Gain or loss by exchange on local transactions is now recorded under the major head "Miscellaneous".

No. 62.—ACCOUNT of RECEIPTS of the CURRENCY DEPARTMENT 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.	Coorg.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Profits on Note Circulation—														
(a) Interest realised on securities purchased under Section 19 of Act X of 1923.	2,46,95,420	...	...	...	...	...	...	...	...	...	...	...	...	2,46,95,420
(b) Interest realised in respect of issues of Currency Notes against bills of exchange under Section 20 of Act X of 1923.	37,27,123	...	...	...	...	...	...	...	...	...	...	...	...	37,27,123
Premium on Bills	28,913	1,415	8,338	3,676	52,054	14,943	6,116	1,140	25,611	3,293	3,178	1,460	...	1,49,827
Value of old Currency Notes assumed to be no longer in circulation	20,050	...	...	3,800	5,000	...	2,200	2,450	450	...	...	...	...	34,050
Value of unclaimed Currency Notes	52,699	...	...	10,619	13,107	10	6,677	11,979	693	...	...	...	...	95,784
Miscellaneous	2,466	...	515	1,908	293	26	2,057	7	3,085	733	...	795	30	11,915
Total	2,85,26,671	1,415	8,853	20,003	70,454	14,979	17,150	15,576	29,839	4,016	3,178	1,955	30	2,87,14,119
Deduct—Refunds including Refunds of value of old Currency Notes	22,780	...	...	10,527	8,140	...	5,460	9,888	1,437	60	...	...	...	58,292
TOTAL RECEIPTS IN INDIA	2,85,03,891	1,415	8,853	9,476	62,314	14,979	11,690	5,688	28,402	3,956	3,178	1,955	30	2,86,55,827

RECEIPTS IN ENGLAND.

Secretary of State.

Paper Currency Reserve Investment.—

Discount on British Treasury Bills £ 519,566

Ditto converted into Rs. at £1=Rs. 10 51,95,660

Exchange on ditto 19,03,885

TOTAL RECEIPTS OF THE CURRENCY DEPARTMENT 3,57,55,372

NOTE.—Amount of Securities held in the Paper Currency Reserve on the 31st March 1925 was as follows:—

		Amount	Cost Price	Amount	Cost Price
		£	£	R	R
<i>In England.</i>					
British Treasury Bills		20,190,000	19,996,116	20,19,00,000	19,99,61,158
<i>In India.</i>					
3½ per cent. Rupee Loan			...	8,15,95,000	8,00,00,000
3 " " "			...	2,04,86,500	1,99,99,946
Indian Treasury Bills				49,65,00,000	47,12,63,000
				59,85,81,500	57,12,62,946
TOTAL				80,04,81,500	77,12,24,104

(a) Converted into Rs. at £1=Rs. 10

No. 62A.—ACCOUNT OF CHARGES of the CURRENCY DEPARTMENT and of NET PROFIT OR LOSS for the year ended 31st March 1925.

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FINANCE AND REVENUE ACCOUNTS OF THE

CHARGES IN INDIA.	India, General.	Baluchistan.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	Coorg.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R
CONTROLLER AND DEPUTY CONTROLLERS OF THE CURRENCY—														
Pay of Officers	1,00,279	...	...	...	51,304	...	...	...	...	...	...	...	...	1,51,583
Pay of Establishment	1,36,929	...	...	...	32,904	...	...	...	...	...	...	...	...	1,69,833
Allowances, honoraria, etc.	14,758	...	...	...	4,776	...	...	...	...	...	...	...	...	19,534
Contingencies	27,117	...	...	...	9,649	...	...	...	...	...	...	...	...	36,766
TOTAL	2,79,083	...	...	...	98,633	...	...	...	...	...	...	...	...	3,77,716
CURRENCY OFFICERS—														
Pay of Officers	35,957	...	...	16,020	48,639	...	20,175	21,570	12,542	...	...	...	...	1,54,903
Pay of Establishment	4,73,178	...	...	1,41,043	2,71,823	...	68,065	91,673	1,19,536	...	...	...	...	11,65,318
Allowances, honoraria, etc.	16,733	...	...	6,538	22,646	...	3,941	4,792	33,563	...	...	...	...	88,213
Supplies and services	16,845	...	...	12	13	...	33	1,471	820	...	...	...	...	19,194
Contingencies	22,430	...	...	12,033	42,511	...	15,322	8,960	12,448	...	...	...	...	1,13,704
TOTAL	5,65,143	...	...	1,75,646	3,85,632	...	1,07,536	1,28,466	1,78,909	...	...	...	...	15,41,332
Discount on Bills	188	...	...	...	...	...	...	...	...	...	...	...	...	188
Charges for remittance of treasure	97,065	1,011	2,449	1,26,992	1,08,333	56,289	1,54,261	59,970	52,138	62,808	32,106	46,505	616	8,00,543
Loss on note and specie remittances	110	...	...	...	3	...	...	56	2,000	...	70	...	...	2,239
Works	...	...	...	...	...	...	3,193	...	...	...	...	...	...	3,193
TOTAL CHARGES IN INDIA	9,41,589	1,011	2,449	3,02,638	5,92,601	56,289	2,64,990	1,88,492	2,33,047	62,808	32,176	46,505	616	27,25,211

				Secretary of State	High Commissioner.	TOTAL.	
				£	£	£	
CHARGES IN ENGLAND—				644	...	644	
Fee for design of new currency note, etc.				...	2,196	2,196	
Leave and Deputation Salaries				...	706	706	
Sterling Overseas Pay				...	215,372	215,372	
Stores for India (cost of note forms, etc.)				644	218,274	218,918	
TOTAL CHARGES IN ENGLAND							
Do. converted into Rs. at £1=Rs. 10							21,89,180
Exchange on ditto							8,34,315
TOTAL CHARGES UNDER THE HEAD CURRENCY							57,48,706
CHARGES ON ACCOUNT OF THE CURRENCY DEPARTMENT FALLING UNDER OTHER HEADS OF SERVICE—							R
Pensions and Gratuities							3,45,719
Value of Stationery supplied							6,030
Value of Printing executed by Government Press							39,711
Repairs of Buildings and other Public Works Charges connected with the Department							41,399
TOTAL							4,32,859
TOTAL CHARGES OF THE CURRENCY DEPARTMENT							61,81,565
TOTAL RECEIPTS AS PER ACCOUNT NO. 62							3,57,55,372
NET PROFIT IN 1924-25							2,95,73,807

XXVIII and 39—Mint.**GENERAL.**

1. The Indian Mints produce, for circulation in India, silver, bronze and nickel coins. The entire coinage is a token coinage circulating at a value higher than the intrinsic value of the metal contained therein. Government therefore makes a profit on its coining operations. The net profit on silver coinage has been in the past used to build up the Gold Standard Reserve and did not enter the Revenue account of Government which, however, receive full credit for the profits on bronze and nickel coinage under the head 'Mint.'

REVENUE.

2. *Percentage chargeable on the coinage of new rupees.*—The net profits on new coinage of silver go to the Gold Standard Reserve. To arrive at these profits, it is necessary to deduct from the face value of the coins produced not only the cost price and freight of the silver coined but also the estimated cost of production in the mint. A fixed deduction of two per cent. on the face value of the rupees coined is made for this purpose and credited to 'Mint' as a set off against some part of the charges debited under the expenditure head. There were no receipts under this head during 1924-25 as apart from the recoinage of old coins no new coinage of silver was undertaken during that year.

Profit on circulation of bronze and nickel coins.—This represents the profit on the net amount passed into circulation during the year less the loss on destruction of old coins. In years in which there is a net return of these coins from circulation into Government depots, there will be no profit but a loss which will appear under the expenditure head. The process of accounting by which this profit or loss is calculated is set forth in Account No. 63-A.

Fees for coining dollars, etc.—These are fees levied from Foreign Administrations to cover the cost of production of the coinage undertaken for them by the Indian mints. Statistics of this foreign as well as Indian coinage for the year 1924-25 are given in Account No. 64. No credits, however, appeared under this head in the accounts for 1924-25.

Other gain on silver coinage operations.—Under this head are credited certain operative gains accruing during the process of coining silver, which are more than counterbalanced by operative losses debited under the expenditure head.

EXPENDITURE.

3. The mint expenditure is set forth under the various descriptive heads in Account No. 63.

The head "Extra establishment and extra hour's pay" covers the cost of all temporary establishments employed in the mints and for all overtime pay whether for fixed or for temporary establishments. The number of hands employed depends almost entirely on the quantity of coinage in hand, but it does not vary in proportion to the coinage, as the greater the output up to the normal capacity of the mint the less is the cost per lakh.

The charges debited to the head "Loss of weight in recoinage old coins" under "Loss on coinage" relate to the difference between the face value of light weight silver coins withdrawn from circulation for recoinage and the value at Re. 1 per standard tola, and represent the wear of coins put into circulation. Under "Loss of weight in coining silver" is debited the loss arising in connection with the technical operations to which bullion is subjected in the mints. It also includes the loss due to the amount of dirt on withdrawn coins which is weighed in at first as silver but disappears in the process of melting. The head "Cost of copper alloy" shows the cost of copper used for reducing fine silver to the fineness required for coinage.

No. 63.—ACCOUNT of RECEIPTS AND CHARGES of the MINTS in India, for the Year ended 31st March 1925.

	Calcutta.	Bombay.	TOTAL.	
RECEIPTS IN INDIA.				
Other Gain on Silver Coinage Operations *	R 6,739	R 5,117	R 11,856	R
Profit on Circulation of Bronze and Copper Coins (See Acct. No. 63-A)	2,88,237	...	2,88,237	
Profit on Circulation of Nickel Coins (see Acct. No. 63A)	...	36,49,053	36,49,053	
Assay Fees	8	18,881	18,889	
Miscellaneous Receipts	62,002	1,47,446	2,09,148	
TOTAL INDIA	3,56,986	38,20,497	41,77,183	41,77,483
RECEIPTS IN ENGLAND.				
Secretary of State.				£
Proceeds of sale of Indian coins sent home for assay				3
Do. converted into Rs. at £1 = Rs. 10				29
Exchange on Ditto				10,
TOTAL RECEIPTS UNDER THE HEAD "MINT"				41,77,622
	Calcutta.	Bombay.	TOTAL.	
CHARGES IN INDIA.				
Mint and Assay Masters' Establishment and Contingencies :—	R	R	R	
Pay of Mint Officers	31,020	83,803	1,14,823	
Mint Master's Establishment	52,785	29,429	82,214	
Bullion Establishment	26,914	30,530	57,444	
Operative Establishment	61,981	81,773	1,43,754	
Assay Establishment	...	33,387	33,387	
Extra Establishment and Extra Hours Pay	1,00,104	1,82,348	2,82,452	
Allowances, Honoraria, etc.	4,387	33,897	38,284	
Supplies and Services	1,438	...	1,438	
Contingencies	57,686	24,777	82,463	
TOTAL	3,36,315	4,79,944	8,16,259	
Loss of Coinage:				
Loss of weight in re-coining old coins	89,431	1,73,174	2,62,605	
Loss of weight in coining silver	58,674	5,788	64,462	
Cost of copper alloy	6,002	19	6,021	
Miscellaneous	1,827	46,834	48,661	
TOTAL	1,55,934	2,25,815	3,81,749	
Purchase of Local Stores	47,933	1,12,398	1,60,331	
Works	...	...	...	
TOTAL CHARGES IN INDIA	5,40,182	8,18,157	13,58,339	13,58,339
CHARGES IN ENGLAND—				
Leave and Deputation Salaries	£	£	£	
Cost of maintenance &c., of an officer by the Seamen's Hospital Society	...	609	609	
Sterling Overseas Pay	...	4	4	
Stores for India	...	613	618	
Cost of assay of Indian coins	5	1,222	1,222	
TOTAL CHARGES IN ENGLAND	5	2,448	2,453	
Ditto converted into Rs. at £1 = Rs. 10				24,525
Exchange on Ditto				9,509
TOTAL CHARGES UNDER THE HEAD "MINT"				13,92,373
	Calcutta.	Bombay	TOTAL.	
CHARGES ON ACCOUNT OF THE MINT FALLING UNDER OTHER HEADS OF SERVICE, viz. :—				
Pensions and Gratuities to Mint Servants	R 25,580	R 40,958	R 66,538	
Value of Stationery supplied	1,155	...	1,155	
Value of Printing executed by Government Press	489	78	562	
Expenditure on Mint buildings	66,872	9,192	76,064	
TOTAL	94,096	50,223	1,44,319	
Estimated value of Mint Buildings, Plant, etc., on 31st March 1925	47,24,206	33,77,998	81,02,208	

G. Currency and Mint.

No. 63A.—STATEMENT showing the APPROPRIATION of the PROFIT on the CIRCULATION of BRONZE and NICKEL COINS* during the year ended 31st March 1925.

	ACCOUNT OF COIN.					ACCOUNT OF PROFIT				
	Balance in Depôts and Mints on 1st April 1924.	New Coinage during 1924-25.	Total.	Passed into Circulation during the year	Balance in Depôts and Mints on 31st March 1925	Balance being the unappropriated profit on 1st April 1924.	Gross Profit on coinage during the year	Total for Appropriation	Profit on Coin passed into Circulation during the year.	Balance being the unappropriated profit on 31st March 1925.
	1	2	3	4	5	6	7	8	9	10
	R	R	R	R	R	R	R	R	R	R
Bronze (and Copper) Coinage Account	12,93,020	2,65,883	15,58,403	8,79,067	6,79,336	6,36,175	1,20,648	7,56,823	4,26,910	3,29,913
Nickel Coinage Account	39,82,008	38,04,038	77,86,046	46,06,017	31,80,029	34,48,466	33,25,687	67,74,153	40,07,408	27,66,745
TOTAL	52,75,028	40,69,421	93,44,449	54,85,084	38,59,365	40,84,641	34,46,335	75,30,976	44,34,318	30,96,658
								Bronze (and Copper) Coinage Account.	Nickel Coinage Account.	
								R	R	
Profit on Circulation as in Column 9 above								4,26,910	40,07,408	
Deduct Loss on Destruction of Coins, etc.								1,38,673	3,58,355	
NET PROFIT CREDITED TO REVENUE (See Account No. 63)								2,88,237	36,49,053	

FINANCE AND REVENUE ACCOUNTS OF THE

No. 64.—STATEMENT showing COINAGE OPERATIONS at the INDIAN MINTS during the Year 1924-25.

	CALCUTTA		BOMBAY.		TOTAL.	
	Number	Value	Number	Value.	Number	Value
		R		R		R
SILVER.						
Half Rupee	4,006,893	20,03,446	2,643,895	13,21,948	6,650,788	33,25,394
Ceylon 60 cents	1,510,000	7,55,000			1,510,000	7 55,000
„ 25 „	1,004,000	2,51,000			1,004,000	2 51,000
„ 10 „	2,048,058	2,04,806			2,048,058	2,04,806
NICKEL .						
Two annas	8,720,000	10,90,000	5,025,600	7,03,200	14 345,600	17,93,200
One anna	14,888,000	9,30,500	17,285,400	10,80,338	32,173,400	20,10,838
BRONZE.						
Single pie			8,837,288	1,38,083	8,837,288	1,38,083
Half-pice	9,523,200	74,400	...		9,523,200	74,400
Pie-pieces	288,000	1,500	9,868,800	51,400	10 156,800	52,900
COPPER.						
Ceylon one cents	12,530,000	1,25,300	...		12,530,000	1,25,300
TOTAL	54,518,151	54,35,952	44,260,983	92,94,969	98,779,134	87,30,921

GOVERNMENT OF INDIA.
FINANCE AND REVENUE ACCOUNTS,
1924-25.

Section H.—Civil Works (charged to Revenue).

Revenue, Rs. 85,60,727.

Expenditure, Rs. 9,90,84,586.

MAJOR HEAD.	No of Account.	DETAILS OF ACCOUNTS	Page.	AMOUNT OF EACH ACCOUNT		
				Detail	MAJOR HEAD TOTAL.	
					Revenue	Expenditure
				R	R	R
Civil Works (Charged to Revenue).	65	Receipts—Central	376	...	13,21,263	
	65A	Receipts—Provincial	377		72,39,464	
	66	Expenditure—Central	379			1,77,72,875
	66A	Expenditure—Provincial	381			8,13,11,711
		EXPENDITURE FROM CENTRAL REVENUES—				
	66B	Original Works—				
		Buildings	383	50,78,619		
	66C	Repairs—				
		Repairs to Buildings	385	35,16,971		
		PROVINCIAL EXPENDITURE—				
	66D	Original Work—				
		Buildings	387	1,83,18,280		
	66E	Repairs—				
		Repairs to Buildings	389	94,58,000		
		TOTAL			85,60,727	9,90,84,586

Section H.—Civil Works Charged to Revenue.

The expenditure brought to account in this section relates to works financed from Ordinary Revenues. Buildings and roads projects and allied works of permanent public utility which are charged outside the revenue account are dealt with in Section H. H.

2. Buildings and communications in the Civil Department are classified as "Civil Works" in contradistinction to "Military Works" under which similar works connected with the Army Department are dealt with.

3. The title of this section, which prior to 1921-22, was designated "Buildings, Roads and Miscellaneous Public Improvements," has been altered to "Civil Works". In the various rules framed under the Government of India Act of 1919, there is no specific recognition of the class of works formerly classed as Miscellaneous Public Improvements. These have, therefore, ceased to exist as a separate class. Such of the works of this category as fall under the general headings of buildings or communications are now accounted for under the head "Civil Works". Expenditure not required on such works but connected with the activities of other departments are dealt with in the accounts of the departments concerned.

4. Prior to 1921-22, a distinction was maintained throughout the accounts of Civil Works, between "Works in charge of Public Works Officers" and "Works in charge of Civil Officers," the latter representing transactions of civil officers of other departments acting as agents of the Public Works Department. It has been recognised that the latter class of works can no longer be retained in the Public Works Accounts under the new conditions created by the Reforms. Whereas all revenue and expenditure relating to Public Works in charge of Officers of the Public Works Department must necessarily be charged to their grants, transactions connected with any building works which a Governor may assign to the departments using or requiring them must in consonance with the rules framed under the Government of India Act, be treated as revenue and expenditure under the major heads under which the ordinary transactions of the departments concerned are booked. Similarly where the administrative control of any Central Government buildings is formally transferred to the department using or occupying it, the connected receipts and expenditure are charged to the major heads relating to the department concerned. Where, however, works the administration of which is not transferred from the Public Works Department, are by mutual arrangement executed by another department on behalf of the Public Works Department the charges in connection with them are debited to Public Works grants.

5. The outlay on the construction of Provincial Railways which prior to 1921-22 was included in this Section, has since been transferred to "Section B B.—Construction of Railways charged to Revenue".

REVENUE.

6. The receipts are comparatively small and are classified under descriptive heads in Accounts Nos 65 and 65-A which do not call for detailed explanation.

EXPENDITURE.

7. The Local Governments in execute works not only on their own behalf but on behalf of the Central Government also, *e.g.*, Currency Offices, Customs Houses, etc. The revenue and expenditure connected with such works are accounted for directly in the Central Section of the major heads "XXX and 41—Civil Works". In a few cases, however, *e.g.* works executed on behalf of the Military Engineer Services which have separate budgets, the Railways and the Postal and Telegraph Departments which are commercial departments and the Archæological Department in respect of works of ancient monuments, the receipts and expenditure are recorded under the major heads relating to the departments concerned. The Government of the United Provinces has since been relieved of its responsibility in regard to the construction and maintenance of all Central buildings in that Province.

8. In all Governors' Provinces except Assam, Provincial Civil Works other than the construction and maintenance of residences for Governors of Provinces and works relating to certain areas which have been declared as "Backward Tracts" is 'Transferred' expenditure. The Governors of Bihar and Orissa and Burma have, however, in exercise of the powers vested in them under rule 7 of the Devolution Rules, treated the expenditure on all buildings relating to Reserved Departments as 'Reserved' expenditure.

9. The different varieties of buildings and communications constructed by the Public Works Department are exhibited in Detailed Accounts Nos. 66 and 66-A. Expenditure upon each of these classes is sub-divided into outlay on 'Original works' and on 'Repairs'. Under the former are included all new construction whether of entirely new works or of alterations and additions to existing works; as well as repairs to newly purchased or previously abandoned buildings, which may be necessary before they can be brought into use. It also includes all works or substitution of one variety of work for another, such as that of a tiled for a thatched roof to a building. The sub-head 'Repairs' covers all operations, other than new works, which are necessary in order to maintain in proper condition works which are in ordinary use.

10. The charges for 'Establishment' and 'Tools and Plant' are recorded under separate sub-heads for the Civil Works as a whole. The recorded charges are only rough approximations as Public Works establishments are generally joint establishments employed on works charged under two or more heads of account. A fuller description of the method of distribution of establishment and tools and plant charges in the Public Works Department will be found on page 523.

* 11. The charges under 'Grants-in-aid' represent cash contributions given to Local Bodies for construction of buildings, communications and allied works of lasting public utility.

No. 65.—ACCOUNT of RECEIPTS from CIVIL WORKS during the Year 1924-25.

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FINANCE AND REVENUE ACCOUNTS OF THE

HEADS OF REVENUE.	INDIA GENERAL.						Baluchistan.	North-West Frontier Province.	Madras.	Bombay.	BENGAL.			UNITED PROVINCES.		Punjab.	Birma.	Bihar and Orissa.	CENTRAL PROVINCES AND BENAR.			Assam.	Coorg.	GRAND TOTAL.
	Military Engineer-in-Chief.	Gwalior.	Bangalore.	Delhi Province. (a)	Viceroyal Estates.	Total—India General.					Bengal Proper.	Viceroyal Estates.	Andaman and Nicobar Islands.	United Provinces Proper.	Rajputana.				Central Provinces Proper.	Central India.	Hyderabad.			
Central.	Rs.	R.	R.	R.	R.	R.	R.	R.	R.	R.	R.	R.	R.	R.	R.	R.	R.	R.	R.	R.	R.	R.	R.	R.
Rents of buildings	8,229	2,700	107	24,492	3,545	49,078	39,153	44,918	8,467	35,413	54,225	..	3,899	8,887	16,458	3,51,799	7,433	20,854	2,221	32,069	2,253	12,756	265	6,89,662
Rents of Electric Installations	509	646	1,190	61	...	2,426	1,644	—76	137	2,919	5,989	35	180	646	1,027	13,081	1,269	838	252	1,034	1,482	...	...	22,883
Rents of Water Supply and Sanitary Installations	...	64	...	858	...	922	7,325	6	...	3,317	2,276	..	...	747	38	9,351	...	24	53	299	139	606	3	25,106
Interest on Cemetery Endowments	6,148	...	...	1,665	...	7,808	301	207	1,693	4,083	1,643	...	2	2,185	450	2,260	1,177	647	1,015	63	24	562	35	24,155
Ferry Receipts	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	19,143	...	1,073	...	20,216
Recoveries of Expenditure	...	...	...	16,852	...	16,852	...	...	2	1,463	5,043	...	7,851	1,890	3,612	67,198	790	85	...	3,102	2,114	1,348	...	1,10,860
Miscellaneous	346	...	570	1,44,091	4,543	1,49,550	2,195	29,333	20,884	63,388	3,473	307	1,19,639	2,881	11,163	11,181	1,362	877	1,829	7,306	151	2,575	...	4,28,114
TOTAL	15,227	2,430	1,867	1,98,019	8,088	2,26,631	50,618	74,388	31,183	1,10,583	72,649	342	1,31,091	16,736	32,748	4,54,870	12,081	23,325	5,370	63,036	6,162	18,920	303	13,30,986
Deduct—Refunds	...	...	...	61	...	61	...	...	15	138	202	...	...	93	282	8,235	...	50	...	427	160	...	60	9,723
TOTAL CENTRAL RECEIPTS	15,227	2,430	1,867	1,97,958	8,088	2,26,570	50,618	74,388	31,168	1,10,445	72,447	342	1,31,091	16,643	32,466	4,46,635	12,081	23,27	5,370	62,609	6,002	18,920	243	13,21,263
											2,03,880			49,109					73,981					
TOTAL PROVINCIAL RECEIPTS (As per Account No. 65A.)																							72,39,464	
TOTAL RECEIPTS FROM CIVIL WORKS																							85,60,727	

(a) Includes transactions on account of Imperial Division at Dehra-Dun.

No. 65A.—DETAILED ACCOUNT of PROVINCIAL RECEIPTS under CIVIL WORKS for the Year 1924-25.

	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 Bihar	Government of Assam.	Government of Coorg.	TOTAL.
	R	R	R	R	R	Government of Burma	Shan States Federation	R	R	R	R	R
Provincial Governments.												
Rents of Buildings	3,59,337	4,84,821	3,25,597	1,50,652	2,47,402	6,61,848	33,118	4,57,293	2,93,414	1,06,979	7,429	31,27,890
Rents of Electric Installation	12,084	19,534	13,848	7,085	2,996	2,901	...	9,087	15,177	1,984	...	84,696
Rents of Water-Supply and Sanitary Installations	119	17,823	4,841	2,884	1,904	2,040	9	619	3,452	1,112	16	34,819
Interest on Cemetery Endowment	...	...	...	829	—10	...	...	37	...	...	...	856
Ferry Receipts	...	3,400	...	1,32,808	...	324	...	41,441	37,188	73,323	...	2,88,484
Tolls on Roads	20,004	7,20,178	...	2,210	...	...	...	...	...	...	...	7,42,392
Recoveries of Expenditure	37,351	60,355	1,99,413	1,67,235	88,177	5,27,063	50,919	37,067	60,251	46,854	4,505	12,79,223
Miscellaneous	1,69,811	2,78,585	1,16,839	1,91,934	1,98,873	1,28,080	16,314	3,03,324	42,496	3,29,738	4,418	17,80,412
TOTAL	5,98,706	15,84,696	6,60,538	6,55,637	5,39,342	13,22,256	1,00,390	8,48,868	4,51,981	5,59,990	16,368	73,38,772
Deduct—Refunds	6,431	42,828	3,524	7,371	7,687	12,645	1,041	12,677	4,690	825	189	99,308
TOTAL—PROVINCIAL RECEIPTS	5,92,275	15,41,868	6,57,014	6,48,266	5,31,655	13,10,211	99,349	8,36,191	4,47,291	5,59,165	16,179	72,39,464

H. Civil Works (charged to Revenue).

No. 66.—ABSTRACT ACCOUNT of EXPENDITURE on CIVIL WORKS (CHARGED

CIVIL WORKS	INDIA GENERAL.					Baluchistan.	North-West Frontier Province.	Madras	Bombay
	Military Engineer-in-Chief.	India. General.	Delhi Province (a)	Viceroyal Estates	Total				
	R	R	R	R	R	R	R	R	R
Central Government.									
ORIGINAL WORKS —									
Buildings (See Account No. 66 B)	12,17,850	...	9,98,604	1,17,549	23,64,003	2,61,090	7,79,106	19,943	2,37,854
Communications	8,07,006	...	14,612	...	8,21,618	20,607	13,55,545	...	...
Miscellaneous	2,20,628	...	564	...	2,21,192	...	...	...	...
REPAIRS —									
Buildings (See Account No. 66 C)	1,63,544	...	5,02,173	3,09,250	9,74,967	1,90,037	2,96,396	82,216	3,18,141
Communications	80,511	...	3,66,322	...	4,46,833	3,11,551	19,24,134	...	2,117
Miscellaneous	13,146	...	39,863	...	53,009	...	...	...	491
Total Original Works and Repairs	25,32,685	...	19,22,138	4,26,799	48,81,622	7,83,285	43,55,181	1,02,159	5,58,603
Establishment (See Account No. 80)	3,88,444	1,05,804	2,24,361	47,072	7,65,681	1,69,098	6,87,656	26,664	1,19,721
Tools and plant (See Account No. 81)	23,557	...	21,002	12,292	56,851	10,808	55,224	496	9,102
Grants-in-aid	...	...	51,850	...	51,850	986	...	...	...
Suspense	40,761	...	1,34,680	3,076	90,813	2,987	...	...	9,903
Deduct—English Cost of Stores	...	16	...	...	16	4,287	...	...	344
Net outlay in India	29,03,925	1,05,788	23,54,031	4,83,087	58,46,831	9,62,877	50,98,061	1,29,319	6,96,985

(a) Includes transactions on account of the Imperial Division at Dohra Dun.

to REVENUE)—from CENTRAL and PROVINCIAL REVENUES during the Year 1924-25.

BENGAL.			UNITED PROVINCES.		Panjab.	Borapa.	Bihar and Orissa.	CENTRAL PROVINCES AND BIKANER.			Assam.	Coorg.	GRAND TOTAL.
Bengal proper.	Viceroyal Estates.	Andaman and Nicobar Islands.	United Provinces proper.	Rajputana.				Central Provinces proper.	Central India.	Hyderabad.			
R	R	R	R	R	R	R	R	R	R	R	R	R	R
2,13,324	30,410	11,850	1,43,153	60,676	6,31,497	29,279	2,12,551	939	51,002	14,895	13,380	667	50,78,619
12,483	...	...	...	1,07,382	...	...	...	...	29,938	...	200	...	23,47,773
...	...	...	...	1,287	...	...	...	...	...	...	...	...	2,22,479
5,19,564	59,818	75,140	42,069	76,092	6,49,528	55,885	39,906	13,048	50,517	20,835	52,526	286	35,16,971
77,197	...	...	...	2,02,280	...	...	...	...	2,97,750	1,268	93,063	...	33,56,193
...	...	...	...	68	...	...	...	...	...	...	...	...	53,568
8,22,568	90,228	86,990	1,85,222	4,47,785	12,81,025	85,164	2,52,457	13,987	1,32,207	36,998	1,59,169	953	1,45,75,003
1,75,618	17,594	31,057	47,209	1,18,563	1,71,034	21,612	51,180	4,182	1,10,275	13,119	52,912	282	25,83,487
9,889	1,352	18,926	2,614	31,841	3,662	1,395	3,809	659	14,709	274	5,394	24	2,27,029
66	...	...	...	...	...	...	...	273	...	...	...	...	53,175
124	...	1,26,119	-266	...	21,462	...	...	...	673	-9	12,811	...	2,37,679
...	...	...	2,354	...	...	6,351	...	...	5,802	...	...	...	19,154
10,08,265	1,09,174	2,63,092	2,32,425	5,98,189	14,77,183	1,01,820	3,07,446	19,101	5,50,716	10,412	2,04,664	1,259	1,76,57,819
13,80,531			8,30,614					6,20,229					

CHARGES IN ENGLAND.	Secretary of State.	High Commissioner.	Total.
	£	£	£
Contribution to the British Engineering Standards Association	500	...	500
Passage to India in 1920 of Officers on appointment	773	...	773
Grants towards maintenance, etc., of an officer at the Hospital for Tropical diseases	...	30	30
Leave and Deputation Salaries	...	4,994	4,994
Sterling Overseas Pay	...	601	601
Stores for India	...	1,423	1,423
Miscellaneous expenditure	101	...	101
TOTAL	1,374	7,048	8,422
Ditto converted into Rs. at £1=R 10			84,222
Exchange on ditto			30,884
TOTAL EXPENDITURE FROM CENTRAL REVENUES			1,77,52,875
EXPENDITURE FROM PROVINCIAL REVENUES AS PER ACCOUNT NO. 66 A.			8,13,11,711
GRAND TOTAL CIVIL WORKS (CHARGED TO REVENUE)			9,90,64,586

H.—Civil Works (charged to Revenue).

No. 66A—ABSTRACT ACCOUNT of PROVINCIAL EXPENDITURE under CIVIL WORKS (Charged to Revenue) during the Year ended 31st March 1925.

	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.		GOVERNMENT OF ASSAM.		GOVERNMENT OF COORG.	SHAN STATES FEDERATION.	TOTAL.
	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.	R	R	R
ORIGINAL WORKS:—	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Buildings (See Account No. 66D) . . .	91,129	16,37,130	49,926	14,21,678	1,34,976	24,89,049	15,754	9,30,304	29,570	12,83,003	28,55,686	23,72,873	13,55,736	21,32,797	9,675	6,69,443	3,75,713	...	3,252	4,60,586	1,83,18,280
Communications . . .	45,779	1,06,683	...	6,21,995	1,03,247	3,94,232	...	8,39,251	...	3,21,151	60,233	41,11,525	48	4,59,628	...	10,91,950	83,957	...	14,711	5,33,529	87,55,919
Miscellaneous . . .	3,394	...	...	19,452	...	...	...	3,688	...	...	...	5,20,390	...	15,608	...	142	2,602	...	...	...	5,55,276
REPAIRS—																					
Buildings (See Account No. 66E) . . .	3,68,309	8,38,955	2,67,106	13,84,989	3,84,628	19,45,455	1,23,114	2,40,443	76,811	7,44,973	6,40,802	6,88,617	5,50,931	2,26,693	20,515	4,64,768	3,87,310	...	15,965	87,625	94,58,009
Communications . . .	1,10,937	4,42,965	...	31,99,600	8,34,805	13,85,649	...	35,28,318	...	29,27,705	1,51,807	32,23,865	68,725	6,18,896	...	19,57,479	15,12,153	...	1,59,164	8,94,117	2,10,16,276
Miscellaneous . . .	...	...	...	9,112	...	...	...	51,161	...	2,881	...	19,231	...	10,146	...	481	7,547	...	...	...	1,00,559
Total Original Works and Repairs . . .	6,19,548	30,25,733	3,17,032	66,61,827	14,57,658	62,14,385	1,38,668	55,93,165	1,06,381	52,79,713	37,08,618	1,09,36,501	19,75,440	34,63,766	30,190	41,87,263	23,69,282	...	1,93,092	19,75,856	5,82,54,318
Establishment (See Account No. 80) . . .	2,70,788	12,55,618	65,055	16,24,837	2,99,822	13,10,069	37,721	15,22,726	28,398	14,32,028	74,046	36,84,586	70,167	9,55,498	9,025	12,52,036	7,37,622	...	57,443	3,89,558	1,51,27,044
Tools and plant (See Account No. 81) . . .	11,388	20,856	13,359	2,44,416	17,752	76,945	1,938	38,899	1,407	94,766	4,712	2,35,302	2,036	76,007	1,422	1,98,437	81,090	...	4,852	40,181	12,25,765
Grant-in-aid . . .	1,82,479	30,98,153	...	2,24,404	5,552	2,46,981	...	8,66,377	...	2,08,651	...	45,299	38,817	5,38,545	...	8,25,383	...	5,87,729	...	...	68,68,378
Surplus . . .	...	—2,11,348	...	3,41,727	4,810	—18,869	...	—66,443	...	—1,32,712	...	5,09,475	6,517	—24,054	...	—22,878	—44,560	...	—7,221	—20,182	8,14,763
Deduct.—Repayment of Capital expenditure charged to Ordinary Revenues in previous years . . .	...	1,16,654	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,16,654
Deduct.—Contributions from other Governments and Departments . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	3,62,030	...	...	...	...	...	...	3,62,030
Deduct.—English Cost of Stores and Establishment . . .	...	4,37,602	13,357	4,01,629	5,288	79,896	...	1,67,834	...	1,40,366	...	9,52,927	15,605	40,532	...	95,968	41,048	...	...	...	93,92,053
NET EXPENDITURE IN INDIA . . .	10,84,208	66,34,756	3,82,089	86,95,532	17,90,304	77,50,115	1,78,627	78,46,890	1,36,186	67,42,089	37,87,376	1,44,58,236	20,77,372	46,07,203	40,637	63,44,276	31,52,986	5,87,729	2,48,166	23,85,413	7,89,19,526
	10,84,208		3,82,089		17,90,304		1,78,627		1,36,186		37,87,376		20,77,372		40,637		31,52,986		2,48,166		7,89,19,526

H.—Civil Works (charged to Revenue).

	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£		
CHARGES IN ENGLAND.																					
Secretary of State.																					
Pay of Officers on leave from India	...	...	...	374	...	440	...	...	...	...	...	...	...	...	...	...	...	...	...		
Copies of the new Indian word code supplied	...	5	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
Advance of pay to Officers on appointment	...	...	...	40	...	...	...	...	...	...	...	113	...	...	...	...	(a) 38	...	...		
Law charges in connection with an Appeal from India	...	...	...	...	...	...	...	...	...	233	...	...	...	...	...	...	...	...	...		
TOTAL £	...	5	...	414	...	440	...	...	...	233	...	113	...	...	...	...	38	...	...		
High Commissioner.																					
Leave and Deputation Salaries	...	14,207	...	15,577	...	2,875	...	3,801	...	7,311	...	12,064	...	1,606	...	3,316	1,539	...	...		
Miscellaneous—Travelling Expenses, etc.	...	333	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
Sterling Overseas Pay	...	3,340	1,000	4,381	395	1,277	...	2,278	...	2,242	...	3,530	...	1,363	...	890	1,293	...	...		
Passages to India	...	...	...	167	...	...	...	...	...	...	...	361	...	...	...	...	53	...	...		
Stores	...	14,177	...	9,000	...	1,101	...	118	...	381	...	53,725	1,167	...	...	2,867	19	...	...		
Miscellaneous	...	...	...	...	...	113	...	...	...	109	...	70	...	...	...	...	54	...	...		
TOTAL £	...	32,057	1,000	20,123	395	5,363	...	12,227	...	10,043	...	69,750	1,167	2,969	...	7,073	2,958	...	...		
TOTAL CHARGES IN ENGLAND £	...	32,062	1,000	20,539	395	5,803	...	12,227	...	10,276	...	69,863	1,167	2,969	...	7,073	2,990	...	...		
Do. converted into Rs. at Rs. 10.	...	R 3,20,620	R 9,994	R 2,05,393	R 3,952	R 58,031	R ...	R 1,22,277	R ...	R 1,02,764	R ...	R 6,98,625	R 11,634	R 29,688	R ...	R 70,731	R 29,961	R ...	R ... 17,53,732		
Exchange on Do.	...	1,17,115	2,361	1,01,236	1,336	21,835	...	45,557	...	37,602	...	2,54,802	3,941	10,844	...	25,237	11,087	...	...	6,38,453	
TOTAL EXPENDITURE FROM PROVINCIAL REVENUES																					
	10,81,203	70,72,491	3,03,441	9,197,211	17,85,502	78,30,011	1,78,527	80,14,724	1,36,183	68,82,443	37,87,378	1,54,11,183	20,92,977	46,47,735	40,837	34,40,244	31,93,434	5,87,729	2,48,166	23,85,413	8,13,11,711
	81,53,694		94,92,637		97,15,803		81,93,251		70,18,632		1,91,98,539		67,40,712		64,80,851		37,81,163				

(a) Classified as Transferred in the Secretary of State's Accounts for 1924-25.

No. 66B.—CLASSIFIED ABSTRACT of EXPENDITURE from

PROVINCES.	Customs	Taxes on Income.	Salt.	Opium.	Land Revenue.	Excise	Forest	Registration.	GENERAL ADMINISTRATION.						Audit.	Administration of Justice.	Item No.
									Residences for Governor General and Heads of Administrations.	Residences of Members of Executive Council.	Legislative Chambers and Residences for Members of the Legislature	Secretariat and Headquarters Establishment.	Commissioners and District Officers				
Military Engineer-in-Chief.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	
Delhi Province .	...	8,866	...	...	4,851	...	9,20,040	...	271	943	1,616	2,035	4,532	89	402	2	
Viceregal Estates .	...	...	...	...	...	...	...	...	1,17,540	...	...	...	...	...	...	3	
Baluchistan .	27,567	...	...	...	8,924	...	...	...	...	...	...	...	20,583	...	323	4	
North-West Frontier Province.	...	16	...	...	12,842	...	...	14	...	...	...	...	12,041	...	25,570	5	
Madras .	14,151	...	448	...	...	...	...	...	...	...	...	...	...	2,370	...	6	
Bombay .	31,396	...	1,28,211	...	...	...	...	...	...	...	...	...	...	...	...	7	
Bengal Proper .	411	23,908	98,160	2,627	...	...	...	...	...	...	...	...	...	1,688	...	8	
Viceregal Estates .	...	...	...	...	...	...	...	...	30,410	...	...	...	...	...	...	9	
Andaman and Nicobar Islands.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	10	
United Provinces Proper.	...	...	...	315	...	...	...	...	...	...	...	...	...	8,457	...	11	
Rajputana .	...	...	...	...	1,854	1,729	...	...	1,312	...	...	535	638	...	2,076	12	
Punjab .	...	...	...	...	...	...	...	...	22,996	...	7,595	1,86,050	...	1,253	...	13	
Burma .	9,336	497	...	...	...	...	...	...	...	...	...	...	...	...	...	14	
Bihar and Orissa	...	...	...	...	...	...	...	...	...	...	...	...	...	262	...	15	
Central Provinces Proper.	...	...	...	...	...	...	...	...	...	...	...	...	...	934	...	16	
Central India .	...	...	...	...	1,795	2,657	...	...	11,390	...	...	43	...	...	...	17	
Hyderabad .	...	...	...	...	...	...	...	...	3,735	...	...	43	...	...	...	18	
Assam .	...	...	...	...	...	...	...	...	...	...	...	...	...	177	...	19	
Coorg .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	20	
TOTAL	82,861	28,285	2,26,819	2,942	30,266	4,386	9,29,040	14	1,87,662	943	9,211	1,84,550	46,794	10,410	28,371		

* Represents mainly expenditure on works connected with the Forest Research Institute Project, Dehra-Dun.

CENTRAL REVENUES ON ORIGINAL WORKS—BUILDINGS.

Item No.	Jails and Convict Settlements.	Police	Ports and Pilotage.	Ecclesiastical.	Political.	Scientific Departments	Education	Medical.	Public Health	Agriculture	Air Mail.	Currency	Mint	Civil Works	Steamers and Printing	Miscellaneous Departments.	Losses on Stock	GRAND TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
1	...	...	...	18,076	12,29,774	...	...	...	...	...	...	...	...	...	...	...	...	12,47,850
2	...	...	...	15,157	...	134	24,252	4,421	...	...	...	...	...	3,311	7,754	...	...	9,98,604
3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,17,549
4	6,489	75,460	...	121	23,440	...	10,044	15,795	41,248	...	...	...	...	10,813	...	11,283	...	2,61,090
5	49,277	61,178	...	3,378	3,60,915	1,734	4,248	465	67	3,523	...	...	...	18,759	28	23,051	...	7,79,106
6	...	...	...	1,542	390	676	...	...	...	...	...	166	...	...	...	...	...	19,943
7	...	...	...	15,116	49,534	9,743	...	...	...	...	182	512	2,199	...	...	961	...	2,37,854
8	...	...	1,876	4,559	7,668	8,123	...	...	...	...	...	285	243	5,847	48,260	9,701	...	2,13,324
9	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	30,410
10	11,850	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	11,850
11	...	...	...	10,058	...	...	...	...	...	(a) 40,320	...	...	...	...	79,994	...	...	1,43,153
12	6,013	18,793	...	1,285	...	-1,729	14,448	469	...	...	...	...	...	13,176	...	77	...	60,670
13	...	...	...	5,809	3,45,859	366	...	(b) 4,193	...	...	...	...	...	7,638	49,772	...	...	6,31,497
14	...	...	2,321	8,322	...	1,726	...	...	...	...	2,505	9,572	...	...	...	...	...	29,279
15	...	...	646	6,373	12,218	1,76,460	...	...	...	(c) 16,592	...	...	...	...	...	...	...	2,12,551
16	...	...	...	...	...	5	...	...	...	...	...	...	...	...	...	...	...	2,939
17	3,290	13,449	...	...	23,662	...	...	4,335	...	...	...	...	...	8,144	...	5,237	...	51,002
18	4,443	4,748	...	...	...	...	...	12	...	...	...	...	...	...	...	...	...	14,895
19	...	(d) 3,752	...	1,167	1,297	87	...	(d) 260	...	...	...	...	...	6,620	...	20	...	13,380
20	...	...	...	667	...	...	...	...	...	...	...	...	...	...	...	...	...	667
	83,363	1,77,396	4,843	86,626	20,34,747	1,97,295	52,992	29,950	41,315	69,444	2,687	10,535	2,442	74,308	1,85,808	2,52,330	...	50,78,619

- (a) Relates to expenditure in connection with the Bacteriological Laboratories at Muktesar and at Izatnagar (Barilly), which is a Central Subject.
 (b) Includes expenditure on Central buildings for the Central Research Institute at Kasauli.
 (c) Relates to expenditure in connection with the Agriculture College Buildings at Pusa.
 (d) Relates to expenditure on civil buildings in the North-East Frontier.

H.—Civil Works (charged to Revenue).

No. 66C.—CLASSIFIED ABSTRACT of EXPENDITURE from

PROVINCES.	GENERAL ADMINISTRATION.													Item No.
	Customs.	Taxes.	Salt.	Opium.	Land Revenue	Excise.	Forest.	Registration.	Residences for Govern- General and H ds of Ad- ministrations.	Residences of Members of Executive Council.	Legislative Chambers and Residences for Members of the Legislature.	Secretariat and Headquarters Establishment.	Commissioners and District Officers.	
R	R	R	R	R	R	R	R	R	R	R	R	R	R	
Military Engineer-in-Chief	...	...	...	...	...	...	...	...	...	...	...	...	...	1
Delhi Province	...	95	...	...	...	...	13,265	...	8,309	9,642	24,120	3,79,373	11,050	2
Viceregal Estates	...	...	...	...	...	...	...	...	3,09,250	...	...	...	...	8
Baluchistan	...	...	...	...	6,776	61	...	...	...	...	...	...	37,709	4
North-West Frontier Province	...	5,370	...	...	5,760	...	...	...	...	...	...	...	38,373	5
Madras	15,428	...	269	...	...	...	...	...	...	...	...	...	...	6
Bombay	45,008	...	1,60,066	127	...	...	...	...	...	...	...	...	...	7
Bengal Proper	20,387	1,454	98,537	10,129	...	...	...	...	...	...	...	...	...	8
Viceregal Estates	...	...	...	...	...	...	...	...	59,818	...	...	...	...	9
Andaman and Nicobar Islands	...	...	...	...	...	...	...	...	...	...	...	...	...	10
United Provinces Proper	...	...	...	3,880	...	...	...	...	...	...	...	...	...	11
Rajputana	...	...	...	13	1,005	104	268	...	14,201	...	...	2,008	2,372	12
Punjab	...	...	...	...	...	...	...	...	52,655	...	36,626	5,11,337	...	13
Burma	11,815	...	...	...	...	...	...	...	...	...	...	...	...	14
Bihar and Orissa	541	...	...	...	...	...	...	...	...	...	...	...	...	15
Central Provinces Proper	...	...	...	...	...	...	...	...	...	...	...	...	...	16
Central India	...	...	...	...	247	915	28	...	14,241	...	...	...	...	17
Hyderabad	...	...	...	...	...	...	...	...	10,681	...	...	8,900	...	18
Assam	...	...	...	...	...	...	...	...	...	...	...	...	...	19
Coorg.	...	...	...	...	...	...	...	...	...	...	...	...	...	20
TOTAL	98,179	6,919	2,58,868	14,149	13,788	1,080	13,556	...	4,64,155	9,643	60,752	8,96,618	89,504	

CENTRAL REVENUES ON REPAIRS TO CIVIL BUILDINGS.

Item No.	Audit.	Administration of Justice.	Jails and Convict settlement	Police	Ports and Pilotage	Ecclesiastical.	Political.	Scientific Departments	Education	Medical	Public Health	Agriculture	Industries.	Airways	Commerce	Ministry	Civil Works	Sanitation and Printing	Miscellaneous Departments.	Loans on stock	Grand Total.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
1	.	.	.	.	.	.	1,03,744	.	.	.	.	.	.	.	.	.	.	.	.	.	1,03,544
2	250	5,752	.	...	.	10,219	475	1,891	4,894	5,118	4,480	.	.	.	67	.	9,753	20,000	191	.	5,02,173
3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3,09,250
4	...	2,512	1,442	25,297	.	494	6,002	.	1,999	10,721	37,277	.	.	.	14	.	37,006	.	22,724	..	1,90,037
5	...	7,525	6,642	21,289	.	68	45,479	534	9,600	3,250	2,472	924	.	.	4	.	26,026	69	1,4007	.	2,96,396
6	1,711	...	...	...	..	28,789	30,957	2,656	.	.	.	.	..	.	478	.	1,928	.	.	.	82,216
7	...	(d) 459	(d) 255	(d) 7,037	194	36,608	51,126	5,376	.	(d) 801	.	.	.	.	3,262	6,999	820	.	9	.	8,18,141
8	22,303	...	..	..	..	12,864	42,806	5,073	69,807	.	.	.	378	1,831	14,929	66,629	3,941	70,506	78,919	.	5,19,504
9	...	..	..	..	..	.	.	.	.	..	.	.	.	.	.	.	.	.	.	.	59,818
10	...	...	74,616	.	..	..	..	..	..	..	.	.	.	.	.	.	.	.	.	524	75,140
11	...	...	...	..	..	1,655	.	1,520	.	.	(a) 34,036	.	776	.	..	.	.	202	.	.	42,069
12	...	2,885	3,080	20,706	...	4,388	.	61	16,072	1,582	.	.	.	.	.	.	7,354	.	.	.	76,032
13	5,883	...	..	..	..	32,927	-9	1,142	..	(b) 2,122	.	.	.	.	1,610	.	100	5,11	.	.	6,49,523
14	...	..	...	..	17,647	13,370	..	2,016	.	.	.	.	.	537	10,500	.	.	.	.	.	56,885
15	1,010	..	..	..	1,903	7,284	4,599	5,193	.	.	(c) 19,376	.	.	.	.	.	.	.	.	.	39,006
16	2,481	...	...	..	..	10,247	.	320	...	...	.	.	.	.	.	.	.	.	.	.	13,043
17	...	180	5,103	15,130	.	1,418	4,477	...	16	1,493	.	.	.	.	.	.	5,430	160	1,019	.	50,517
18	...	29	1,274	3,908	.	822	...	...	.	122	.	.	.	.	.	.	99	.	.	.	20,835
19	1,015	..	..	(e) 36,810	...	4,021	5,294	551	(e) 942	(e) 654	.	.	.	.	.	.	3,168	.	71	.	52,526
20	...	...	...	...	..	275	...	11	.	.	.	.	.	.	.	.	.	.	.	.	286
	84,158	19,842	92,412	1,30,177	32,608	1,00,000	5,17,017	91,078	33,523	25,936	41,979	54,340	378	3,144	30,844	73,622	94,258	67,377	4,26,540	524	35,16,971

(a) Vide note (a) to Account No. 66-B, p. 383.
 (b) Vide note (b) to Account No. 66-B, page 383.
 (c) Vide note (c) to Account No. 66-B, page 383.
 (d) Relates to expenditure in the Western India States Agency.
 (e) Vide note (d) to Account No. 66-B, page 383.

H.—Civil Works (charged to Revenue.)

No. 66D.—CLASSIFIED ACCOUNT OF EXPENDITURE from PROVINCIAL REVENUES on Original Works—Buildings.

DEPARTMENTS	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 BEHAR		GOVERNMENT OF ASSAM		GOVERNMENT OF COORG	SIAM STATES FEDERATION.	TOTAL.
	Reserved	Transferred	Reserved	Transferred	Reserved	Transferred	Reserved	Transferred	Reserved	Transferred	Reserved (a)	Transferred	Reserved (a)	Transferred	Reserved	Transferred	Reserved	Transferred			
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Land Revenue		780		9,014		21,354		1,11,879				41,933		39,958		6,859		49,888			2,81,665
Excise		1,961		53,811	(f) 754	4,816		10,405		328	(b) 310	19,654		18,758		18,913		991		7,087	1,37,698
Stamps		873		106																	979
Forest		14,348		68,076						5,216		1,23,894		59		3,871		3,597	48	25,483	2,44,592
Registration		7,558		580		15,633		7,630						59,858		75		5,917			1,66,251
General Administration—																					
Residences for Heads of Provinces	61,512		49,926		23,913		15,754		29,570		42,533		24,463		9,675		8,131				2,65,477
Residences for Members of Executive Councils		956						3,044					3,765								7,765
Residences for Ministers and Members of the Legislative Councils		449		826		1,435		823		1,828		33,221	66,842		1,273		193				1,06,890
Secretariat and Headquarters Establishments		12,250		5,604	(b) 1,562	1,01,913		36,024		19,445	92,226		35,831		238		2,372				3,07,475
Commissioners and District Officers	(b) 1,085	55,134		2,67,322	(b) 2,166	1,45,109		69,661		1,31,024	(c) 2,81,387		(c) 3,68,199		73,376		44,342		299	95,590	15,34,694
Miscellaneous	(b) 401	58,604													(d)						1,39,583

Administration of Justice	...	1,04,279	...	83,805	...	2,97,896	...	96,419	...	48,693	(c) 3,66,494	...	1,70,836	...	...	50,080	13,094	...	94	8,342	12,39,532
Jails and Convict Settlements	(b) 4,806	1,78,076	...	1,20,825	(b) 1,385	84,059	...	78,398	...	1,72,772	(c) 5,27,372	...	(c) 1,06,850	...	...	22,496	5,285	...	...	8,024	13,08,848
Police	(b) 14,667	1,84,263	...	2,35,203	(b) 17,026	5,78,333	...	2,62,578	...	1,90,322	(c) 3,26,226	...	(c) 4,55,999	...	...	1,71,255	58,005	...	13	14,413	25,08,298
Ports and Pilotage	...	...	...	...	...	...	...	...	...	...	1,55,885	...	...	...	...	...	...	...	...	...	1,55,885
Scientific Departments	...	335	...	...	...	...	...	214	...	478	...	5,085	...	138	...	868	...	...	...	...	7,108
Education	(b) 883	2,98,336	...	99,510	(b) 61,830	6,94,103	...	1,31,260	...	3,92,488	(b) 3,800	1,17,612	(c) 32,852	4,63,219	...	87,040	1,31,300	...	81	89,263	26,23,577
Medical	(b) 7,747	3,78,445	...	1,18,385	(b) 7,636	2,86,731	...	16,005	...	1,48,770	(b) 11,014	6,13,750	(b) 17,984	12,42,117	...	91,718	22,278	...	154	88,217	30,00,951
Public Health	...	2,073	...	6,085	(b) 4	4,930	...	4,749	...	16,127	(b) 478	2,72,448	...	33,063	...	1,860	2,164	...	...	1,47,228	4,91,201
Agriculture	...	59,443	...	19,566	(b) 2,481	1,40,370	...	46,564	...	39,011	...	4,83,592	(b) 931	1,01,372	...	15,143	10,806	...	...	615	9,19,894
Industries	...	57,088	...	...	...	37,010	...	7,306	...	8,328	...	1,07,453	(b) 978	1,06,951	...	25,068	...	...	...	...	3,50,182
Stationery and Printing	...	1,024	...	19,984	...	2,357	...	1,066	...	10,972	147	...	6,765	...	...	1,108	...	...	...	...	43,423
Civil Works	(b) 292	83,359	...	1,46,446	(b) 7,210	53,722	...	39,957	...	95,418	(b) 629	3,16,330	(b) 24,924	85,339	...	13,237	17,450	...	1,851	22,231	9,07,811
Losses on stock	(b) 320	58,114	...	72,030	(b) 21	2,206	...	6,327	...	...	...	2,45,549	...	...	...	4,490	...	...	...	535	3,80,592
Miscellaneous Departments	...	10,372	...	95,001	(b) 8,996	17,072	...	...	...	1,783	10,05,252	34,285	...	1,982	...	609	...	...	...	3,557	11,78,909
GRAND TOTAL	91,129	16,37,130	49,928	14,21,679	1,34,976	24,89,049	15,754	9,30,304	29,570	12,83,003	28,55,686	23,72,873	13,55,736	21,32,797	9,675	6,69,443	3,75,713	...	3,252	4,60,585	1,83,18,280
	17,28,259		14,71,605		26,24,025		9,46,058		13,12,573		52,28,559		34,88,533		6,79,118		3,75,713				

(a) Vide paragraph 8 of the Explanatory Note, page 375.

(b) Relates to expenditure in Backward Tracts, which is Reserved.

(c) Includes expenditure in Backward Tracts.

(d) Represents expenditure on residential buildings not reserved for any particular Department.

No. 66E.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL REVENUES on Repairs to—Buildings.

DEPARTMENTS	GOVERNMENT OF MADRAS		GOVERNMENT OF BOMBAY.		GOVERNMENT OF BENGAL		GOVERNMENT OF UNITED PROVINCES		GOVERNMENT OF PUNJAB.		GOVERNMENT OF BRHMA		GOVERNMENT OF BIHAR AND ORISSA		GOVERNMENT OF CENTRAL PROVINCES AND BERRAR.		GOVERNMENT OF ASSAM.		GOVERNMENT OF COORG.	SHAN STATE FEDERATION	TOTAL.
	Reserved	Transferred	Reserved.	Transferred	Reserved	Transferred.	Reserved	Transferred	Reserved.	Transferred	Reserved	Transferred	Reserved (a)	Transferred	Reserved	Transferred	Reserved	Transferred			
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Land Revenue		5,595		1,823	(1) 906	1,712		14,605		10,879	11,779		(c) 10,220			4,851	10,870				93,550
Excise		2,870		25,151	(b) 550	9,547		2,613		852		6,632	(b) 110	11,812		10,843	2,985		182	..	74,147
Stamps	..	843																		..	846
Forest		6,873		4,549						2,558	(b) 9	23,820	304			6,413	3,109		495	1,414	49,553
Registration		13,815		506		13,201		212						1,106		371	426		..	..	32,757
General Administration—																					
Residences for Heads of Provinces	3,59,215		2,67,106		3,22,053		1,23,114		76,811		84,996		83,273		20,515		30,311		..	..	13,67,394
Residences for Members of Executive Councils		3,231					..	10,768		..			2,495						..	..	16,494
Residences for Ministers and Members of the Legislative Councils	..	3,019	..	23,483		3,972		9,584		8,616		50,015	2,257			3,018	4,430		143		1,09,137
Secretariat and Headquarters Establishments		26,773		11,678	(b) 8,015	60,886		46,285		24,622	31,622	..	(c) 1,13,529			27,693	11,123		..	..	3,62,226
Commissioners and District officers	(b) 2,066	54,532	..	2,12,949	(b) 7,404	2,56,851		45,040		1,41,261	(c) 73,520		1,12,489	*	..	59,381	73,183	..	1,211	7,399	10,47,286
Miscellaneous	(b) 385	73,247	..	..		..	..	..	..	..	..				..	(d) 53,217	..	..	1,939	..	1,28,738

Administration of Justice	...	58,940	...	99,018	...	1,74,611	...	3,477	...	41,472	(c)94,559	...	52,813	...	...	25,796	8,669	...	66	4,227	5,63,648
Jails and Convict Settlements	(b)58	27,757	...	28,628	(b)4,582	1,87,979	...	975	...	30,305	68,996	...	(c)55,078	...	...	40,716	29,505	...	...	3,385	4,77,964
Police	(b)2,158	94,166	...	2,93,154	(b)9,112	3,18,498	...	14,930	...	43,781	(c)2,29,975	...	(c)78,929	...	...	95,669	53,001	...	2,112	12,145	12,47,630
Ports and Pilotage	...	2,651	...	...	...	...	...	...	...	1...	30,046	...	778	...	...	...	...	...	...	...	33,475
Scientific Departments	...	4,121	...	1,846	...	...	...	1,873	...	8,188	...	352	...	...	...	351	515	...	...	...	17,246
Education	(b)99	87,256	...	1,25,195	(b)18,566	2,81,110	...	11,624	...	1,54,977	(c)344	46,678	(c)3,774	85,093	...	59,013	58,830	...	2,650	10,700	9,45,909
Medical	(b)61	1,31,843	...	2,33,660	(b)4,656	3,69,636	...	5,196	...	98,089	(b)1,953	2,36,047	(b)2,861	52,945	...	19,983	42,729	...	1,742	6,810	12,08,211
Public Health	...	14,211	...	29,618	(b)110	4,807	...	...	...	15,098	(b)1,883	42,615	...	3,805	...	307	11,889	...	...	33,504	1,57,847
Agriculture	...	19,059	...	22,422	(b)109	24,987	...	2,196	...	38,326	...	15,622	(b)582	5,936	...	12,887	3,109	...	64	1,158	1,46,457
Industries	...	4,217	...	...	(b)394	21,604	...	1,633	...	7,308	...	1,698	(b)113	5,197	...	2,158	1,579	...	...	...	45,901
Stationery and Printing	...	8,789	...	10,286	...	17,733	...	13,137	...	6,408	6,490	...	22,746	...	...	585	3,037	...	...	...	89,211
Civil Works	(b)4,317	1,87,927	...	2,53,446	(b)7,411	41,179	...	40,877	...	84,356	(b)1,088	1,09,874	(b)2,180	56,902	...	41,271	36,931	...	5,125	4,334	8,77,218
Miscellaneous Departments	...	6,627	...	7,577	(b)1,360	1,41,634	...	14,917	...	27,877	(c)4,012	1,52,240	...	837	...	127	1,079	...	236	2,549	3,61,102
Losses on stock	...	...	...	...	...	448	...	501	...	...	...	3,015	...	...	...	118	...	...	...	...	4,082
GRAND TOTAL	3,08,309	8,88,955	2,67,106	13,84,989	3,84,628	19,45,456	1,23,114	2,40,443	76,811	7,44,973	6,40,802	6,88,617	5,50,931	2,26,693	20,515	4,64,768	3,87,310	...	15,965	8,625	94,58,009
	12,07,264		16,52,095		23,30,083		3,63,557		8,21,784		18,29,419		7,77,624		4,85,283		3,87,310				

(a) Vide paragraph 6 of the Explanatory Note, page 375.
 (b) Relates to expenditure in Backward Tracts, which is Reserved.
 (c) Includes expenditure in Backward Tracts, which is Reserved.
 (d) Represents expenditure on residential buildings not reserved for any particular Department.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS.

1924-25.

Section H. H.—Civil Works and Miscellaneous Public Improvements
— not charged to Revenue.

Receipts Rs. 24,25,692.

Expenditure Rs 4,17,39,837.

MAJOR HEAD	Number of Account	Details of Accounts.	Page	AMOUNT OF EACH ACCOUNT		
				Detail.	MAJOR HEAD TOTAL	
					Revenue	Expenditure.
				R	R	R
Initial Expenditure on New Capital at Delhi.	67	INITIAL EXPENDITURE ON NEW CAPITAL AT DELHI—	393		*	1,42,18,868
		Detailed Account of Works Expenditure—				
	67A	Other Buildings	394	24,33,866		
	67B	Communications	394	2,24,282		
	67C	Miscellaneous Public Improvements	394	2,29,637		
	67D	Sanitation	395	11,55,463		
	67E	Miscellaneous	395	2,99,323		
	67F	Maintenance during Construction	395	15,14,773		
Bombay Development Scheme.	68	Receipts	397		24,25,692	*
	68A	Expenditure	399			1,57,90,945
Civil Works (Not charged to Revenue).	69	Expenditure	401			1,17,30,024
		TOTAL			24,25,692	4,17,39,837

As explained in the note on Section II—Civil Works, the expenditure recorded in this section relates to special capital projects of buildings, communications or allied works of lasting public utility undertaken by the Central or Provincial Governments from resources outside the Revenue Account. The essential conditions precedent to the opening of a capital major head outside the revenue account are that the expenditure must be of a capital nature under the ordinary principles of accounting, subject in the case of Local Governments to the proviso, that funds are to be expended on projects for which money may be borrowed under the Local Government (Borrowing) Rules. One of the important restrictions imposed by those rules is that the expenditure must be so large that it cannot be met from current revenues.

2. The capital major heads included in this Section are :—

- (1) 57—Initial Expenditure on New Capital at Delhi.
- (2) 59—Bombay Development Scheme
- (3) 60—Civil Works not charged to Revenue.

Of these (1) is Central and (2) and (3) are Provincial

57.—Initial expenditure on New Capital at Delhi.

This head was opened in the accounts for 1912-13 for the record of capital expenditure directly incurred on the construction and equipment of the permanent Capital at Delhi. The initial expenditure incurred in 1912 and 1913 and the recurring charges of subsequent years in connection with the provision of temporary accommodation for the Government of India at Delhi pending the construction of the New Capital has been charged within the Revenue Account under "Civil Works". In the same way, charges incurred in administrative and commercial departments in connection with the foundation of the New Capital are treated as departmental expenditure chargeable to the departments concerned. Thus, expenditure on the land and buildings required for the New Cantonment at Delhi, and any corresponding receipts, appear under the Army and Military Works heads, respectively. A portion of the capital expenditure involved in the rearrangements of the Railway System adjoining the New City is treated as capital outlay on railways.

The various items of expenditure, initial and recurring, falling under different major heads, as well as any receipts which form a direct set-off against that expenditure are brought together in a *pro forma* account which is maintained to work out the net cost on account of the change of Capital.

No. 67.—ACCOUNT of INITIAL EXPENDITURE on NEW CAPITAL at DELHI during, and to end of, the year 1924-25.

HEADS OF ACCOUNT.	Expenditure during the year.	Expenditure to end of the year.
A.—Salaries and Allowances—(x)		
(a) Preliminary Investigation—		
(i) Gazetted Officers	...	2,08,579
(ii) Non-Gazetted Officers	...	14,276
(b) Public Works and Electrical Officers employed on the Project—		
(i) Gazetted Officers	9,69,853	76,88,632
(ii) Non-Gazetted Officers	8,14,692	51,04,602
(c) Miscellaneous Officers (including all others) employed on the Project—		
(i) Gazetted Officers	47,404	5,04,506
(ii) Non-Gazetted Officers	44,479	3,90,739
B.—Travelling Allowances of Officers and Establishment—(x)		
(a) Preliminary Investigation—		
(i) Gazetted Officers	...	23,161
(ii) Non-Gazetted Officers	...	1,954
(b) Public Works and Electrical Officers employed on the Project—		
(i) Gazetted Officers	68,685	3,75,988
(ii) Non-Gazetted Officers	48,187	3,88,994
(c) Miscellaneous Officers (including all others) employed on the Project—		
(i) Gazetted Officers	7,979	62,121
(ii) Non-Gazetted Officers	10,106	38,224
C.—Supplies Services and Contingencies—(x)		
(a) Preliminary Investigations	...	50,624
(b) Public Works and Electrical Officers employed on the Project	68,350	5,58,760
(c) Miscellaneous Officers	1,215	44,048
TOTAL A. B. & C.	20,80,450	1,57,50,208
<i>Deduct—Credits from other Heads of Account</i>	8,57,612	30,27,580
NET TOTAL A. B. & C.	17,22,838	1,27,22,628
D.—Works Expenditure—		
(i) Buildings—		
(a) Government House	10,73,942	62,10,328
(b) Secretariate	26,49,789	1,17,86,752
(c) Other Buildings (Account No. 67A)	24,33,866	1,85,58,607
(d) Legislative Chambers	16,47,151	36,97,796
(ii) Communications (Account No. 67 B)	2,24,282	26,14,159
(iii) Miscellaneous Public Improvements (Account No. 67 C)	2,29,637	13,60,294
(iv) Electric Light and Power	13,75,602	51,35,067
(v) Irrigation	1,99,493	39,01,142
(vi) Sanitation including Storm Water Drains, Sewerage and Sewage disposal, Water supply, and Conservancy. (Account No. 67 D)	11,55,483	96,04,991
(vii) Tools and Plant (y)	4,41,963	87,60,854
(viii) Stock and Suspense	1,54,245	81,61,349
(ix) Miscellaneous, including surveys, camps and general preliminary expenditure connected with works (Account No. 67 E)	2,09,323	91,53,339
(x) Maintenance during construction (Account No. 67 F)	15,14,773	70,43,813
Railway Diversion	—2,12,497	14,28,586
E.—Acquisition of Land taken up for the Project	46,082	34,09,198
F.—Other Miscellaneous Expenditure	127	6,295
<i>Deduct—Receipts on Capital Account</i>	7,37,221	36,54,067
GRAND TOTAL	1,42,18,868 (x)	10,98,99,109

(x) Vide Account No. 80, page 235.

(y) Includes Rs. 1,08,001 on account of Exchange.

H. H.—Civil Works, etc., (not charged to Revenue.

No. 67A.—DETAILED ACCOUNT of WORKS EXPENDITURE—D(i) (C) OTHER BUILDINGS
during and to end of the year 1924-25.

HEADS OF ACCOUNT.	Expenditure during the year.	Expenditure to end of the year.
	R	R
A.—Central Buildings—		
(i) Viceroy's Court	38,054	7,75,622
(ii) Great Place	32,358	5,06,956
(iii) Furniture and Fittings	2,77,651	3,87,319
(iv) Central Vista	77,737	4,32,492
B.—Other Government Offices	96,157	1,87,126
C.—Residential Buildings	17,81,465	1,48,33,501
D.—Medical Buildings	454	37,488
E.—Police Buildings	1,166	2,14,890
G.—Miscellaneous Civil Buildings	38,640	2,03,165
H.—Military Buildings	42,327	6,58,525
I.—Other Buildings	47,857	3,19,583
Total D(i) (C) Other Buildings	24,33,866	1,85,56,607

No. 67B.—DETAILED ACCOUNT of WORKS EXPENDITURE—D(ii) COMMUNICATIONS
during and to end of the year 1924-25.

HEADS OF ACCOUNT.	Expenditure during the year.	Expenditure to end of the year.
	R	R
A.—Constructing Avenues	...	46,347
B.—Arteries	1,63,958	16,82,359
C.—Miscellaneous Roads	—13,895	1,26,246
D.—Service Roads Permanent	24,096	3,35,215
E.—Roads on Ridge	63,919	86,650
F.—Dust-proof treatment	—1,935	9,451
G.—Through Communications	—11,861	3,27,891
Total D (ii) Communications	2,24,282	26,14,159

No. 67C.—DETAILED ACCOUNT of WORKS EXPENDITURE—D(iii) Miscellaneous Public Improvements during and to end of the year 1924-25.

HEADS OF ACCOUNT.	Expenditure during the year.	Expenditure to end of the year.
	R	R
A.—Parks and Gardens	47,219	8,14,238
B.—Recreation Parks	32,626	2,12,270
C.—Palings	1,07,660	2,35,847
D.—Road Circuses	42,132	97,939
Total D (iii) Miscellaneous Public Improvements	2,29,637	13,60,294

No. 67D.—DETAILED ACCOUNT of WORKS EXPENDITURE—D (vi) Sanitation during
and to end of the year 1924-25.

Heads of Account	Expenditure during the year.	Expenditure to end of the year.
	R	R
(i) Storm water drains	1,95,730	24,35,132
(ii) Sewerage and Sewage disposal	5,08,933	28,64,986
(iii) Water supply	4,35,603	38,39,385
(iv) Conservancy	20,197	4,65,488
Total Sanitation	11,55,463	96,04,991

No. 67E.—DETAILED ACCOUNT of WORKS EXPENDITURE—D(ix) Miscellaneous during
and to end of the year 1924-25.

Heads of Account.	Expenditure during the year.	Expenditure to end of the year.
	R	R
A.—Survey and Preliminary	4,173	1,00,013
B.—Preparation of site	1,12,005	35,06,316
C.—Experiments and models	3,718	1,50,054
D.—Service Roads	1,624	6,03,333
E.—Water supply and other general services	—54,070	20,87,101
F.—Medical and Sanitary	40,206	2,42,359
G.—Miscellaneous	1,91,577	24,64,163
Total Miscellaneous	2,99,323	91,53,339

No. 67F.—DETAILED ACCOUNT of WORKS EXPENDITURE—D (x) Maintenance during
Construction during and to end of the year 1924-25.

Heads of Account.	Expenditure during the year.	Expenditure to end of the year.
	R	R
(i) Maintenance of buildings	3,49,588	13,71,733
(ii) Maintenance of roads	1,80,604	9,83,014
(iii) Maintenance of parks and gardens, etc.	3,19,577	14,34,018
(iv) Irrigation and domestic water supply	3,28,262	12,74,624
(v) Conservancy and sanitation	1,19,712	5,49,127
(vi) Hospitals and dispensaries	23,981	92,699
(vii) Renewal of coolie camps	...	10,310
(viii) Renewing hospitals and dispensaries for coolies	...	3,146
(ix) Storm water drains	24,729	95,480
(x) Entertainment of chowkidars for general purposes	—3,852	97,471
(xi) Running expenses of electric power plant for general purposes	85,955	5,23,535
(xii) Running expenses of Imperial Delhi Railway for general purposes	62,229	3,28,886
(xiii) Tractors and lorries	—5,487	71,372
(xiv) Miscellaneous and general	29,385	2,08,398
Total D (x) Maintenance during construction	15,14,773	70,43,813

H. H.—Civil Works, etc. (not charged to Revenue).

59.—Bombay Development Scheme.

* The expenditure head ' Bombay Development Scheme ' and the corresponding receipt head were opened in the accounts for 1920-21 for the record of the transactions in connection with the large programme of development and reclamation work undertaken by the Government of Bombay for the housing of the industrial population in Bombay. The Scheme is being financed by a special loan raised for the purpose by the Local Government supplemented by $\frac{4}{5}$ ths of the gross revenue derived from a Town Duty on raw cotton imported into the city of Bombay by sea or land from any part of India at the rate of one rupee for every bale weighing approximately $3\frac{1}{2}$ cwts.

The expenditure on the various projects forming integral parts of the Bombay Development Scheme is set forth in Account No. 68A. As no Revenue Accounts for the Scheme as a whole has yet been opened, *pro-forma* adjustments for interest on capital and cost of audit are being made in the accounts of the various sub-schemes concerned.

No. 68.—ACCOUNT of RECEIPTS from BOMBAY DEVELOPMENT SCHEME during and to end of the year 1924-25.

Heads of Account.	Receipts during the year.	Receipts to end of the year.
	R	R
Cotton Cess	17,57,315	80,65,439
Other receipts	6,68,377	23,16,708
TOTAL	24,25,692	1,03,82,147

I . E.—Civil works (not charged to Revenue).

No. 68-A.—ACCOUNT of EXPENDITURE on BOMBAY DEVELOPMENT SCHEME during and to end of the year 1924-25.

Heads of Account	Expenditure during the year.	Expenditure to end of the year. (a)
A—WORKS AND ACQUISITIONS.	R	R
<i>Reclamation Schemes.</i>		
B. 1 Back Bay Reclamation	76,91,929	4,66,10,713
B. 4 East Colaba Reclamation	1,50,983	7,01,506
	78,42,912	4,73,12,219
<i>Industrial Housing Schemes</i>		
B. 2 Housing Niagaum	14,74,469	62,96,179
B. 3 Do. DeLisle Road	6,81,481	64,94,636
B. 5 Do. Worli	51,85,058	1,60,07,970
B. 10 Do. Raoli	...	891
B. 11 Do. Sewree	8,65,407	9,82,000
Add—Interest charges (b)	17,14,517	43,79,544
	99,20,932	3,41,61,220
<i>Other Bombay Schemes.</i>		
B. 6 Clare Road	8,566	1,28,208
B. 7 Hornby Road Section	60,872	9,34,547
B. 8 Murzban Road	13,833	1,94,103
B. 9 Dadar Distillery	40,533	7,24,395
	1,23,804	19,81,253
<i>Suburban Schemes.</i>		
S. 1 Kurla-Kirol	2,00,140	11,11,190
S. 2 Trombay North East	1,07,265	12,00,863
S. 3 Do. North West	2,19,348	13,78,006
S. 4 Do. West	...	...
S. 5 Malvani	...	...
S. 6 Danda	51,126	3,42,327
S. 7 Khar Model Suburb	2,07,453	21,60,132
S. 8 Bandra Chapel Road	31,169	1,84,243
S. 9 Ghatkopar	...	...
S. 10 Aerodrome near Gilbert Hill	84,162	13,03,378
	9,00,663	75,80,139
Carried over	1,78,87,648	8,34,54,692

(a) Includes *pro forma* adjustments of interest charges on capital expenditure on the various sub-schemes to end of the year 1923-24 which were not shown in the Finance and Revenue Accounts of previous years.

(b) Interest charges have not been worked out separately for these Sub-schemes.

No. 68-A.—ACCOUNT of EXPENDITURE on BOMBAY DEVELOPMENT SCHEME during and to end of the year 1924-25.

Heads of Account.	Expenditure during the year	Expenditure to end of the year.
	R	R
Brought forward	1,78,87,643	8,34,54,692
<i>Suburban Schemes—contd.</i>	9,00,663	76,80,139
S. 11 Rann of Juhu	—492	6,287
S. 12 Suburban Trunk Road	3,38,208	15,43,360
S. 13 Salsette Main Drainage	6,720	49,239
S. 15 Ambernath	1,06,438	12,48,541
S. 16 Shahar	44,429	1,84,784
S. 17 Central Salsette Railway	7,92,658	55,62,603
S. 18 Kiorl North	59,384	4,97,671
S. 19 Salsette Water Supply	2,32,968	10,89,168
S. 20 Khapoli Water Supply	—	2,68,918
S. 21 Ambernath Water Supply	4,92,980	34,79,234
S. 22 Kurla Trombay Railway	1,19,326	3,39,520
S. 23 Ambernath Electric Supply	3,61,040	6,22,922
	34,60,322	2,25,72,386
<i>General Schemes.</i>		
G. 1 Quarters and Offices in Bombay and Salsette	2,036	21,40,516
G. 2 Miscellaneous Works	—20,133	40,432
Add—Interest charges (b)	1,80,951	6,84,741
	1,42,854	28,15,689
	2,14,90,824	10,88,42,767
Deduct—Receipts on Capital account	4,80,948	4,80,948
TOTAL A—WORKS AND ACQUISITIONS	2,10,09,876	10,83,61,819
B. Establishment (c)	21,45,820	80,59,152
C. Tools and Plant	75,911	43,23,617
D. Grants and Advances	10,516	84,928
E. Suspense	—8,35,818	16,23,625
GRAND TOTAL	2,24,06,305	12,24,53,141
Deduct—Interest financed from Ordinary Revenues	63,79,301	1,76,77,402
Deduct—Cost of Audit charged to “23—Audit—Central”	2,36,059	2,36,059
Net Total	1,57,90,945 (a)	10,45,39,680

(a) Includes Rs. 1,26,880 on account of expenditure in England and Rs. 45,406 on account of Exchange

(b) See footnote (b) on page 398.

(c) Includes cost of audit brought to account *pro forma*.

H. H.—Civil Works, etc., (not charged to Revenue).

60.—Civil Works not charged to Revenue.

This account sets forth the expenditure on the various capital projects falling under the general heading of buildings and communications, undertaken by Provincial Governments in exercise of the borrowing powers conferred on them under the Reforms Scheme. The outlay on Civil Works charged to Revenue is accounted for under 'Section H'.

No. 69.—ACCOUNT of EXPENDITURE on CIVIL WORKS NOT CHARGED TO REVENUE during and to end of the year 1924-25.

	PROVINCIAL—GOVERNMENTS					TOTAL.
	Government of Madras		Government of Bombay	Government of United Provinces	Government of Punjab.	
	Reserved.	Transferred	Transferred.	Transferred.	Transferred	
	R	R	R	R	R	
Buildings—						
Forest	...	...	22,368	...	...	22,368
General Administration :						
Commissioners and District officers	...	1,36,968	5,85,185	...	99,311	8,21,464
Administration of Justice . . .	...	8,254	5,33,322	...	...	5,41,576
Jails and Convict Settlements . .	...	...	7,16,687	...	...	7,16,687
Police	...	960	16,52,034	...	...	16,52,994
Scientific Departments	...	...	52,787	...	...	52,787
Education	...	1,011	1,30,854	90	1,05,385	2,37,349
Medical	...	1,94,231	1,94,135	...	61,986	4,50,352
Agriculture	...	...	...	...	1,16,786	1,16,786
Industries	...	...	...	68,714	1,72,257	2,40,971
Civil Works	...	4	1,12,624	...	...	1,12,628
Miscellaneous Departments . . .	...	...	4,91,858	...	...	4,91,858
Total Civil Works—Buildings	..	3,41,428	44,91,854	68,813	5,55,725	54,57,820
Communications	2,809	...	26,72,090	3,75,641	12,76,259	43,26,799
Miscellaneous	...	...	...	...	...	...
Establishment (Account No. 80) . .	2,092	1,37,335	12,25,632	1,20,730	1,82,651	16,68,440
Tools and Plant (Accounts No. 81) . .	162	4,855	1,32,656	6,202	7,602	1,51,477
Suspense	...	...	...	8,903	— 69	8,834
TOTAL	5,063	1,42,190	40,30,378	5,11,476	14,66,443	61,55,550
dd—Repayment of capital expenditure charged to Ordinary Revenues in previous years	...	1,16,654	..			1,16,654
Total Expenditure during the year 1924-25	5,063	6,00,272	85,22,232	5,80,289	(a) 20,22,168	1,17,30,024
		605,335				
Total Expenditure to the end of the year 1924-25	5,063	21,14,202	1,95,83,892	28,24,025	23,96,262	2,69,24,344

(a) Includes Rs. 2,313 expenditure in England and Rs. 3,114 exchange.

H. H.—Civil Works, etc. (not charged to Revenue).

GOVERNMENT OF INDIA.
FINANCE AND REVENUE ACCOUNTS.
1924-25.

Sections J. and J. J.—Miscellaneous.

Revenue, Rs. 2,41,15,343. Expenditure charged to Revenue, Rs. 10,91,82,867.

Expenditure not charged to Revenue, Rs. -3,85,171

MAJOR HEAD.	No. of Account.	DETAIL OF ACCOUNTS.	Page	AMOUNT OF EACH ACCOUNT.		
				Detail.	MAJOR HEAD TOTAL.	
					Revenue	Expenditure
				R	R	R
Famine Relief and Insurance—						
A—Famine Relief	70	Expenditure	497			23,28,535
B—Transfers ^{from} _{to} Famine Insurance Fund.	70A	Receipts and Expenditure	408		21,21,150	1,02,31,480
Territorial and Political Pensions.	71	Expenditure	413			31,39,525
Superannuation Allowances and Pensions.	72	Receipts— Central	417		22,31,697	
"	72A	Ditto Provincial	417		57,27,005	...
"	72B	Expenditure Central	419			2,86,03,744
"	72C	Ditto Provincial	420			3,41,50,761
Stationery and Printing	73	Receipts— Central and Provincial	423		26,34,329	...
"	73A	Expenditure—Central	425			35,34,100
"	73B	Ditto Provincial	427		...	94,99,830
"	73C	Details of charges under Printing Establishments	429	72,91,891		...
"	73D	Statement showing the Value of Stationery Stores supplied to the various Departments	431	75,22,012		...
"	73E	Statement showing the Value of Stationery Stores in Stock at the commencement and at the end of the year	432	50,84,360		...
"	73F	Statement showing the Value of Printing Works, etc., supplied to the various Departments	435	1,25,30,382		...
Miscellaneous	74	Receipts—Central	439		11,57,529	...
"	74A	Ditto Provincial	440		1,05,70,033	...
"	74B	Expenditure—Central	443			82,54,490
"	74C	Ditto Provincial	445			95,30,397
		TOTAL	...		2,44,45,343	10,94,82,867
		Expenditure not charged to Revenue.				
Other Works not charged to Revenue. #	74D	Other Works, etc.	446			3,85,171

Section J.—Miscellaneous.

The section covers all miscellaneous receipts and charges in the Civil Department, which are not directly attributable to any regularly constituted Department of Government. Prior to 1921-22, these transactions were grouped under "Section E—Miscellaneous Civil charges".

The constitution of this section has undergone some modifications with effect from 1921-22 in so far as it now includes charges under Famine Relief and Insurance which previously formed a separate section (Section F) and excludes Exchange which is now distributed over the different sections concerned.

Section J. J.—Miscellaneous.

This section includes the new capital major head "60A—Other Works not charged to Revenue."

43—Famine Relief and Insurance.

Under this general heading are grouped two expenditure heads of account, *viz.* :—

A.—Famine Relief.

B.—Transfers to Famine Insurance Fund.

The transactions under these heads together with those under the receipt head "Transfers from Famine Insurance Fund" are exhibited in Accounts Nos. 70 and 70-A.

2. The Origin of the appropriation to Famine Relief and Insurance:—

The appropriation to Famine Relief and Insurance dates back to 1878-79. In 1876 and 1877 the Government of India reviewing the effect upon their finances of the heavy famine expenditure of several preceding seasons found that this expenditure had in reality been met from loan funds, the ordinary revenue of the country just sufficing to meet its ordinary expenses. This state of affairs was recognised as unsatisfactory. Famine is an ordinary incident of Indian administration and should be met from current revenues. Government accordingly decided that it was desirable so to increase the revenues of India as to leave a margin from which famine charges might be met.

A careful calculation of past expenditure showed that the average annual charge on account of famine relief had amounted to about 150 lakhs of Rupees, and it was therefore decided to increase the annual revenues by this sum. This amount was raised by means of a famine cess (since abolished) levied upon land and a license tax (subsequently merged in the general Income Tax) imposed upon persons following particular trades. These taxes were imposed in 1878-79, and it was expected that their imposition would swell the surplus of the year by 150 lakhs. No provision for the expenditure of this sum was made in the estimates. It was intended to hold it in the cash balances until it could conveniently be used in paying off debt. It was not until 1881-82 that a new head "Famine Relief and Insurance" was opened on the expenditure side of the accounts, and a provision of Rupees 150 lakhs made under it. This provision was, however, temporarily 'suspended' or 'reduced' on several occasions in subsequent years when Government was faced with financial stringency.

3. Method of effecting "Insurance". Appropriation for Reduction of Debt and its extension to Avoidance of Debt:—It was originally intended to appropriate in each year a sum of rupees 150 lakhs to Famine Relief and Insurance, from which would be met the actual charges of famine relief incurred during the year, and also of the construction of Protective Railways and Irrigation works up to a maximum limit of one half of the total provision, any part of Rs. 150 lakhs that remained unspent being taken as a cumulative insurance against severe famine in the future. It was considered undesirable to pay this unspent balance into a specific fund. Government preferred to meet the famine expenditure from the general revenues and to effect insurance against such charges in the future by the strengthening of the general financial position of the country. Accordingly, in the early years of the scheme, the surplus funds of the provision were on several occasions employed in paying off debt. Government was, however, at that time borrowing largely for productive purposes and it was soon recognised that there was nothing to be gained by paying off old and incurring new debts simultaneously. It was decided, therefore, while borrowing continued, to appropriate the excess fund representing Famine provision to the avoidance of new rather than the liquidation of old loans. In pursuance of this policy the unexpended balance of the provision has since 1885 been actually spent in each year upon productive works.

4. Incidence of Famine Expenditure before the Reforms:—Prior to 1907-1908 the expenditure upon Famine Relief was a Provincial charge

until provincial resources were exhausted when the burden shifted to Central Revenues. As this system was found unsuited to the satisfactory working of the quasi-permanent provincial settlements, it was decided to make famine relief at the outset a Central liability, and to call upon the provincial resources only when the expenditure became really heavy. It was accordingly decided to appropriate one quarter of the famine provision of Rs 150 lakhs to form a species of reserve against which Provincial Governments might draw in time of famine. The sum of Rs. 37½ lakhs was accordingly distributed among the provinces liable to famine in proportion to their comparative needs, the share allotted to each province being added to its resources by an annual assignment from Central to Provincial revenues. The credit was, however, a book credit only; a credit under the head "Transfers between Central and Provincial Revenues" being counterbalanced by a corresponding debit under the head "Reduction or Avoidance of Debt" in the Provincial section of the accounts. Under this system the Provincial allotment was regarded as of the nature of insurance payment in return for which any famine expenditure incurred by a province was treated as wholly "Central" within certain prescribed limits. The extent to which any local government was thus entitled to have its famine expenditure treated as "Central" was represented by its "famine credit" in the *Pro forma* Account, which was maintained under this system. When this credit was exhausted, further expenditure was shared equally between the Central and the Provincial Government concerned. This arrangement was discontinued in 1917-18 when the Central Government's share of the famine relief expenditure was fixed uniformly at $\frac{3}{4}$ ths and the Provincial Governments' share at $\frac{1}{4}$. This method of apportionment remained in force till, on the advent of the Reforms, Famine Relief became a wholly provincial subject.

5. Position under the Reforms:—Under the Statutory Rules framed under the Government of India Act, each Provincial Government is required to contribute from its resources a fixed sum every year for Famine Insurance. The annual contribution is devoted in the first instance to outlay on the construction of protective works and, if necessary, on relief measures, the sum not required for these purposes being utilised in building up a Famine Insurance Fund. The balance at the credit of the fund is regarded as invested with the Central Government which pays interest on it and it is available for application, when necessary, to any of the objects mentioned above and also to the grant of advances to cultivators.

These annual appropriations to the Famine Insurance Fund are credited to a separate head, viz, "Famine Insurance Funds" in the Debt Section by debit to the head "43B Transfers to Famine Insurance Funds" in the Revenue section of the Accounts. On the receipt side, the head records the transfers from the Famine Insurance Funds of sums required to meet famine outlay or outlay on Protective Works, the expenditure therefrom being included under "Famine Relief" or "Irrigation" along with similar expenditure from current revenues. The utilisation of the Famine Insurance Grants in the several provinces during 1924-25 and the transfers to and from the Famine Insurance Funds are exhibited in Account No 70A.

As the balance at credit of the Fund can be devoted to expenditure chargeable to revenue as well as to advances to cultivators which are brought to account in the Debt Section of the accounts, all the relevant figures are brought together in Account No 87, which shows also the balance at credit of the Fund at the end of the year.

No. 70.—ACCOUNT of FAMINE RELIEF for the year ended 31st March 1925.

	CENTRAL GOVERNMENT.				PROVINCIAL GOVERNMENTS.										TOTAL CENTRAL AND PROVINCIAL.
					Reserved.										
	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
Salaries and Establishments	...	...	...	...	37,971	15,681	...	8,200	...	...	...	64	...	61,916	61,916
Relief to people employed other- wise than on relief works	...	...	...	...	...	...	...	10,000	...	...	...	...	...	10,000	10,000
Relief Works—															
Communications															
Wages of labour	...	...	...	...	83,683	4,405	...	29,000	...	...	...	...	...	1,17,088	1,17,088
Other charges	...	...	...	...	39,031	1,177	...	...	...	...	...	26	...	40,234	40,234
Miscellaneous															
Wages of labour	...	...	...	...	18,445	...	...	38,724	...	...	...	...	...	57,169	57,169
Other charges	...	...	...	...	9,325	2,500	...	1784	...	...	...	...	...	13,609	13,609
Irrigation															
Wages of labour	...	...	...	...	14,448	...	...	...	...	...	...	...	...	14,448	14,448
Other charges	...	...	...	...	5,807	373	...	1,424	...	...	...	...	...	7,674	7,674
Gratuitous Relief	...	...	...	...	2,234	1,29,127	...	5,18,857	65,000	15,346	...	...	...	7,51,663	7,51,663
Miscellaneous—															
Measures for protection of Cattle	...	...	...	...	5,680	10,14,122	...	3,457	...	...	...	...	...	10,23,259	10,23,259
Other Expenditure	...	...	...	...	...	1,57,857	...	7,000	66,618	...	...	...	...	2,31,475	2,31,475
TOTAL CHARGES IN INDIA	...	...	...	...	2,37,714	13,25,222	...	6,18,446	1,31,717	15,346	...	90	...	23,28,535	23,28,535

J and J. J. — Miscellaneous.

J. and J. J. — Miscellaneous.

No. 70A—STATEMENT showing the UTILISATION of the FAMINE INSURANCE GRANTS in the several Provinces during the year ended 31st March 1925.

WHERE INCLUDED IN THE ACCOUNTS.		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.
SECTIONS	MAJOR HEADS	R	R	R	R	R	R	R	R	R	R
C—Irrigation, etc., Revenue Account.	XIII—Working Expenses met from Famine Insurance Grant	...	.	...	7,57,026	...	...	...	...	...	7,57,026
	14.—Interest on Irrigation Works.	...	6,37,310	...	45,18,681	...	...	..	...	...	51,55,991
	15—(1) Other Revenue expenditure financed from Famine Insurance Grants.	5,035	...	...	4,503	.	...	3,432	2,43,622	...	2,56,652
CC—Irrigation, etc., Capital Account charged to Revenue.	16.—Construction of Irrigation Navigation, Embankment and Drainage Works—										
	A.—Financed from Famine Insurance Grants	32,780	...		1,86,094		..	4,820	...	...	2,23,694
E—Debt Services	19—Interest on Ordinary Debt—Interest payable to Central Government.	..	...	...	...		.	..	4,80,606	...	4,80,606
	21—Reduction or Avoidance of Debt—Other Appropriations	...	...	...	...	...	.	..	2,17,766	...	2,17,766
J—Miscellaneous	43.—Famine Relief and Insurance—										
	A—Famine Relief	2,37,714	13,25,222	...	6,18,446	1,31,717	15,346	..	90	..	23,28,535
Total Expenditure from the Grant		2,75,529	19,62,532	...	60,84,750	1,31,717	15,346	8,312	9,42,084	...	94,20,270
Add—Balance transferred to the Famine Insurance Fund (See Account No. 87)		3,85,471	43,97,468	2,00,000	..	2,49,283	51,654	11,53,638	37,83,916	10,000	1,02,31,480
Deduct—Amount transferred from the Famine Insurance Fund for Expenditure (See Account No. 87).		..	...	...	21,24,750	...	...	...	...	...	21,24,750
Net Grant for the year		6,61,000	63,60,000	2,00,000	39,60,000	3,81,000	67,000	11,62,000	47,26,000	10,000	1,75,27,000