

CHAPTER V.

FINANCIAL.

FINANCE IN GENERAL.

(a) Brief survey of the fluctuations in Revenue from 1800 to 1881 and growth of Revenue from 1881. Revenue before and after 1799.

THE gross revenue of Mysore in 1791, according to accounts furnished to Lord Cornwallis by Tipu Sultān, was Kanthiraya Pagodas 14,12,500 or in the present currency about 42 lakhs of rupees. The gross revenue raised from 1799-1800 was as follows :—

Year	Kanthiraya Pagodas	Government Rupees	Year	Kanthiraya Pagodas	Government Rupees
1799-1800	21,53,000	62,79,583	1801-1802	26,04,000	75,95,000
1800-1801	24,20,000	70,58,333	1802-1803	25,41,000	74,11,250

Fluctuations in Revenue.

The revenue subsequently languished during the administration of His Highness the Maharaja Krishnaraja Wodeyar III and, in the year after the country was placed under British Commissioners, the receipts amounted to Rs. 55 lakhs only, in the next to 58 lakhs, then to 67 lakhs and to 76½ lakhs in the year 1835-36. It fluctuated between 68½ and 81½ lakhs till 1853-54. The next year of increase was 1856-57, when the gross receipts were 89 lakhs; in 1859-60 they amounted to 99 lakhs, and in 1861-62 to 100¼ lakhs. In 1865-66, they reached 109 lakhs, and in 1872-73 close upon 110 lakhs, since when the revenue stood at from 109½ to 109¾ lakhs. The revenue collections in the year 1876-77 and 1877-78, during which the famine prevailed, were 82½ lakhs and 69¾ lakhs respectively, showing a loss of revenue in the two years of 67 lakhs.

The main sources of State Revenue as distinguished from Local and Municipal Funds were the following :—

Sources of Revenue up to Rendition.

- | | |
|---|---|
| (1) Land Revenue which formed the bulk of General Revenue,
(2) Forests,
(3) Abkari,
(4) Sayer,
(5) Mohatarfa, | (6) Salt,
(7) Stamps,
(8) Post Office,
(9) Law, Justice and Police,
(10) Public Works, and
(11) Other items. |
|---|---|

In regard to the finances of the State at the time, Dewan Rangacharlu in his address to the Representative Assembly in October 1881 observed as follows :—

Condition of Finances at the time.

“ The highest figure which the revenue reached before the famine was 109½ lakhs of rupees and, as this was more than double the estimated assets of the Province at the time of the Treaty of 1799, it has given rise to an erroneous impression that the revenues of the Province possess an unlimited capacity for expansion, but, as a matter of fact, the revenue mentioned in the Treaty was grossly under-estimated. The increase which accrued in subsequent years has been marked by two periods of a great and sudden rise ; one indicating the transition from a state of helpless dependence of the raiyats on the Government under the batayi tenure, absence of all trade and low prices to a more settled Government, with a money assessment, and outlay of money on Railway and other Public Works and free trade and comparatively high prices, and the other, a still further enhancement of the prices resulting from the demand in the English market for Indian cotton and other produce occasioned by the American war and the stoppage of the supplies from America. Excluding the increase due to these two causes, the progress of cultivation and revenue in ordinary years has been slow, certainly not in proportion to the increase of population. I draw attention to this fact to show that Governments wishing to adjust their expenditure to the Revenue should direct their efforts to a proper retrenchment of the expenditure rather than depend on any vague expectation of deriving an increase to revenue from an impoverished country.”

The Progress of Revenue after the Rendition.

First period :
from 1881-82
to 1893-94.

Statement No. II (a) shows the receipts during each year in this period under the several heads of revenue. The total revenue which was 108·5 lakhs in the first year after the Rendition rose to 173·60 lakhs at the end of the period. The bulk of the increase occurred under Land Revenue which showed an improvement of 34·45 per cent due to extension of cultivation, introduction of Survey Settlement and increased assessment for new irrigation, provided by the State. One new and important source of revenue, *viz.*, Royalty on Gold Mines, was added during the period.

Second
period: from
1894-95 to
1903-04.

The progress of revenue during this decade is detailed in Statement II (b). The aggregate revenue which stood at 180 $\frac{1}{2}$ lakhs at the commencement of this period advanced to 215 $\frac{1}{2}$ lakhs at its close. Owing to draught in 1896-97 and to appearance of bubonic plague in a virulent form for the first time in 1898-99, there was a temporary fall in the revenue in these two years, but otherwise, the improvement of the revenue was marked throughout the period. The important scheme of harnessing the Cauvery Falls for supplying electrical energy to the Kolar Gold Mines was undertaken during this period and the scheme began to yield a handsome revenue from 1902-03.

Third period :
from 1904-05
to 1908-09.

The details of the progress of revenue for each year in this period are given in Statement II (c). The total revenue in the several years was as under:—

1904-05	...	217·96 lakhs	|	1907-08	...	241·40 lakhs
1905-06	...	241·95 "	|	1908-09	...	222·71 "
1906-07	...	251·73 "	|			

During this period, the Bethamangala Water Works were undertaken, specially for the purpose of supplying

water to the Gold Mines. The Halat or Supari Cess was abolished with effect from the year 1907-08, and this accounts for a fall in revenue of about 3½ lakhs. The large decline noticeable in 1908-09 was mainly due to the unfavourable agricultural conditions of the year, resulting in a heavy falling off under Land Revenue.

Statement II (d) shows the receipts under the several heads for each year during this period. Comparing the first and the last years of this period, it will be seen that there has been a growth of about 113 lakhs. Four new important sources of revenue were added during the decade, *viz.*—

Fourth
period : from
1909-10 to
1923-24.

- (1) Income-tax,
- (2) Surplus Revenue of the Assigned Tract,
- (3) Krishnarajasagara Works and
- (4) Sandalwood Oil Factories.

The revenue from Mohatarfa, which formed part of the State income, was surrendered to District Bodies from 1917-18.

The revenue in Mysore as elsewhere is derived partly from taxes properly so called and partly from sources which are not taxes in any sense of the term. The revenue heads are comprised of the following, *viz.*, Principal Heads of Revenue (Land Revenue, Forest, Excise, Miscellaneous Taxes, Stamps and Registration), Surplus Revenue of Assigned Tract, Mining Revenue, Interest, Departmental Receipts and Revenue from Productive Works, (*viz.*, Railways, Krishnarajasagara Works, Cauvery Power Scheme, Sandalwood Oil Factories, Kolar Gold Field Water Works). The more important of the special sources of revenue are noticed in the following paragraphs.

(b) Special
Departments
of Revenue
or Sources of
Revenue.

Mining
Revenue.

This source of revenue began to be developed in the year 1886-87. In his address to the Representative Assembly of October 1886, Dewan Sir K. Seshadri Iyer observed as follows :—

“The recent revival of the gold mining industry under the influence of the favourable results obtained by the Mysore Gold Mining Company in Kolar promises to have an important bearing on the prosperity of the country. Mining operations are being already prosecuted with renewed vigour by several companies in the neighbourhood of the Mysore Company's Mines, while elsewhere other companies are preparing to begin or resume work. In the Kolar Field especially, the works undertaken are on an important scale, shafts of great depth have been sunk through the most promising reefs, costly machinery has been erected for extracting and crushing the ore and substantial buildings have sprung up all round for the housing of those engaged on the mines.

It is now beyond doubt that gold bearing strata have been reached and gold in considerable quantities is being brought to the surface day by day. Already Rs. 33,368 have been paid into His Highness' Treasury by one Company alone (namely, the Mysore Company) as royalty for the gold extracted. But in forecasting the future of this industry, it is needless to say that it behoves us to speak with great caution, for in Gold Mining everywhere there is always an element of speculation and uncertainty.”

The revenue from this source was only Rs. 1·17 lakhs in 1881-82 and it dwindled down to 47 thousand in 1886-87. The improvement in the subsequent years, till 1903-04, when the revenue amounted to 18½ lakhs, was due to the increased output of gold from the mines and consequential increased royalty due. The royalty payable to Government, according to the leases of 1911, is 5 per cent on the value of gold produced, and 2½ per cent on the dividends paid by companies. For a period of five years subsequent to the year 1903-04, there was a steady decline of revenue under this head owing to the exhaustion of some of the mines and the comparatively

less output of gold by others. There was, however, a revival from the year 1910-11 till 1916-17, from which year there has again been a perceptible falling off attributable to the reduction of the output of some mines. The revenue under this head was mostly received in Sterling in London. The fluctuations in the silver value of sterling in recent years have considerably affected the income under this head. But this factor has been to some extent offset by the premium which gold has commanded owing to the conditions created by the war.

The scheme of harnessing the Cauvery Falls at Sivasamudram for the production of electric power and its transmission for the service of the Kolar Gold Mines and other industrial undertakings in different parts of the State was started in 1900-01 and agreements were also entered into with the Gold Mining Companies for the sale of power for working the machinery. This large scheme has been undertaken in different stages. The first installation for 6,900 horse power at a cost of about Rs. 42½ lakhs was completed in about two years and it began to yield a handsome revenue from 1902-03. Arrangements for a second installation for 5,750 horse power were made in 1903-04, for the third installation for generating another supply of 2,000 horse power was completed in 1907 and for the fourth installation for an additional 4,000 horse power was completed in the year 1911-12 along with another important project for the construction of a large reservoir on the Cauvery at Kannambadi (now called Krishnaraja Sagara) for the purpose of providing necessary storage of water for ensuring regular power supply to the Gold Mines and for extension of irrigation. The State having guaranteed a constant supply of power throughout the year by means of the storage works, the Mining Companies agreed to raise the rate per horse power from £ 10 to £ 12 for the whole

Cauvery
Power
Scheme.

quantity of power supplied for a period of ten years. The revised contract under which the cost of power has been raised to £12 came into force from the beginning of 1915-16 and the perceptible increase in the income under this head since is due partly to the enhancement in the rate and partly to additional power taken by the mines from the new installations. There is another factor which accounts to some extent for the variations in the revenue under this head in recent years; the revenue derived from the sale of power is receivable in sterling in London and the silver equivalent of the sterling receipts is affected by the rise and fall in exchange. The fourth installation was completed in 1915 and the fifth in 1918. By the completion of the sixth installation sanctioned in 1919 and costing about Rs. 48½ lakhs, the generating station at Sivasamudrum was rendered capable of producing 34,000 horse power. A seventh installation for an extra 14,000 horse power, estimated to cost about Rs. 34½ lakhs, was sanctioned in July 1925.

Surplus
Revenue of
the Assigned
Tract.

The claim of the Mysore Government to the surplus of the Civil and Military Station, Bangalore, accruing from 1884-85 was recognised by the Government of India in 1913 and the arrears accumulated to the end of March 1911 were paid in two years 1913-14 and 1914-15. The fluctuations in the receipts in the subsequent years are due to the varying nature of the yearly surpluses and to the payments not being made annually. The payment of this revenue for the three years 1918-19, 1919-20 and 1920-21 had been withheld under the orders of the Secretary of State for India but as the result of renewed negotiations in the matter a part of the withheld revenue of the three years mentioned above was paid in 1922-23 and 1923-24. The future claims of the Mysore Government to the surplus revenues of the Assigned Tract are regulated by a new agreement which has been reached

and according to which the Government will receive only three-fourths of the surplus which will be calculated with reference to datum line representing the normal annual expenditure of the administration of the tract, the remaining one-fourth being credited to the Tract for development purposes, it being stipulated that all income from productive works financed from the revenues of the Civil and Military Station should be treated as Revenue of the Tract and in the event of the Capital outlay on any productive works being found both by the Tract and the Station Municipality, the net revenues shall be shared by them in the ratio of their contribution to that Capital.

The gross expenditure under the old Rulers may be said to have varied from Rs. 70 to 90 lakhs. It is indeed true that in some of the latter years of the administration of Maharaja Krishnaraja Wodeyar III the expenditure was so high as 120 lakhs.

(c) Brief survey of the fluctuations of Revenue from 1800-81 and growth of Expenditure since 1881. Expenditure previous to British Administration.

For the purpose of this survey of the fluctuations of expenditure, it will be convenient to divide the period of the British Administration in Mysore into two epochs, the first from 1831-1861 and the second from 1861-1881. The average annual expenditure during each successive decade on the first epoch was Rs. 66 $\frac{3}{4}$, 68 $\frac{3}{4}$ and nearly 80 lakhs respectively while, during the next two decades of the second epoch, it had risen to Rs. 101 $\frac{1}{2}$ lakhs and Rs. 107.5 lakhs. The first epoch was marked by the steady progress of administrative reform in all Departments without introducing a radical change into any. The second epoch saw both the beginning and the end of a change which had for its object the organisation of every Department of the Administration in accordance

Fluctuations of Expenditure.

with the standard prevailing in the British Provinces. It was decided not to maintain an unfructifying cash balance in the Treasury; large sums were spent upon the restoration of irrigation works and repair of tanks on the serial system and upon roads in all parts of the State; the introduction of European officers, the formation of new Departments and increased pay to subordinate establishments involved material additions to the ordinary expenditure of the Administration. The analysis of Civil charges as under will show the Departments under which the increase mainly arose and the subsequent reductions.

Head	1852-53	1861-62	1863-64
	Rs.	Rs.	Rs.
General Charges	2,34,000	3,50,000	3,35,000
Revenue and Judicial	8,19,000	11,81,000	15,38,000
Revenue Survey ... ..	...	...	38,000
Inam Commission ... ..	...	...	...
Sayar and Abkari	2,08,000	2,60,000	97,000
Forests	18,000	53,000	32,000
Stamps ... ..	...	...	43,000
Post Office	48,000	95,000	95,000
Jails	16,000	25,000	1,06,000
Registration ... ..	...	...	...
Police	3,25,000	3,94,000	4,97,000
Political pensions	82,000	78,000	53,000
Service Pensions and Gratuities	1,000	14,000	86,000
Medical Department	35,000	64,000	86,000
Education	6,000	43,000	73,000
Miscellaneous	64,000	47,000	1,90,000
Refunds of Revenue ... ..	...	...	4,000
Head	1872-73	1875-76	1880-81
	Rs.	Rs.	Rs.
General Charges	3,25,000	3,65,000	24,62,000
Revenue and Judicial	16,20,000	17,37,000	
Revenue Survey	2,47,000	2,89,000	2,45,000
Inam Commission	85,000	75,000	41,000
Sayar and Abkari	59,000	72,000	14,000
Forests	1,86,000	2,35,000	83,600
Stamps	13,000	13,000	19,600
Post Office	1,51,000	1,60,000	1,07,400
Jails	1,10,000	1,23,000	1,66,600
Registration	17,000	20,000	24,000
Police	4,45,000	5,70,000	4,85,000
Political Pensions	66,000	64,000	3,13,800
Service pensions and Gratuities	1,14,000	1,79,000	...
Medical Department	1,30,000	1,49,000	1,58,000
Education	2,45,000	2,45,000	1,62,000
Miscellaneous	1,81,000	3,51,000	1,46,000
Refunds of Revenue	40,000	97,000	...

GROWTH OF EXPENDITURE.

The expenditure of the State during this period was on a progressive scale corresponding to the improvement in revenue. Having stood at about Rs. 119½ lakhs in the beginning of the year 1881-82, the expenditure rose to Rs. 156·86 lakhs at the end of the period.

First period :
1881-82 to
1893-94.

The details of expenditure under each head are given in statement II (e). The special features of expenditure during this period are the following :—

Annual payments of Rs. four lakhs were made from the current revenues towards interest and the reduction of the famine loan of Rs. 80 lakhs due to the Government of India, till this loan was discharged in full in 1888-89 out of the proceeds of the English Railway Debenture loan of £ 1,200,000 obtained through the Southern Mahratta Railway Company and the Secretary of State.

The annual payments of four lakhs since that year were formed into a fund for the redemption of the above sterling loan. The subsidy due to the British Government remained at Rs. 24½ lakhs, the addition of 10½ lakhs provided by the Instrument of Transfer being postponed till the 31st March 1896.

A local Railway Debenture loan of Rs. 20 lakhs was raised in 1882-83 with the sanction of the Government of India bearing interest at 5 per cent and the capital outlay on Railway during this period was met partly out of this loan of Rs. 20 lakhs and the annual current revenues to the extent of Rs. 19·80 lakhs and partly out of the funds obtained from sterling Railway loan.

During the last two years of this period, there was an additional expenditure due to the organisation and equipment of the Imperial Service Cavalry and Transport Troops.

The transfer of the local Anche to the Imperial Postal Department was effected on 1st April 1889.

The detailed statement of expenditure during this period is exhibited in statement II (f). The total expenditure on all heads in 1894-95 amounted to Rs. 163·89 lakhs which rose to Rs. 220·08 lakhs at the end of the period.

Second
period :
1894-95 to
1903-04.

The main features of the expenditure of this period are as follows :—

As already stated, the subsidy payable to the British Government began to be paid at Rs. 35 lakhs from 1896-97. In 1898-99, the plague was responsible for an expenditure of Rs. 7½ lakhs for the adoption of preventive measures, besides for a loss of revenue of about Rs. 10 lakhs. The construction of Birur-Shimoga Railway line was undertaken and financed out of the current revenues. A sum of Rs. 24·81 lakhs was paid in the year 1899-1900 to the account of the sterling Railway Loan Sinking Fund to make up the present worth of the amount required for repaying the loan at maturity and avoid annual contributions on this account from revenue.

Third period:
1904-05 to
1908-09.

The progress of expenditure during this quinquennium is detailed in Statement II (g). The total expenditure during the several years was as under :—

Year	Lakhs of rupees	Year	Lakhs of rupees
1904-05	... 218·87	1907-08	... 214·92
1905-06	... 231·39	1908-09	... 221·91
1906-07	... 229·78		

The principal items of special expenditure during this period were these :—

(1) Annual contribution of about Rs. four lakhs to the improvement of the Cities of Mysore and Bangalore.

(2) Contribution of Rs. five lakhs to the Indian Institute of Science as a building grant.

Fourth
period: 1909-
10 to 1920-21.

The details of expenditure during this period are given in Statement II (h). In this statement, the ordinary expenditure chargeable to revenue is distinguished from capital outlay not charged to revenue. The expenditure which is considered extraordinary is also shown separately.

The (normal) expenditure charged to revenue which was Rs. 194 lakhs at the commencement of this period rose to Rs. 332·02 lakhs at the end of the period. This large increase was due to various causes :—

(1) The Mysore University was started in 1916-17 and large grants were given for the advancement of education in every grade.

(2) The Economic Conference was organised and the Department of Industries and Commerce was created with a view to add to the resources of the people and non-tax revenues of the State.

(3) Most of the services were reorganised for the efficient performance of the growing volume of administrative work and also to afford relief to the low paid staff on account of the rise in prices of the necessities of life.

(4) Enhanced provision on account of famine and other reserves, to the extent of about Rs. 19 lakhs, was made with a view to stabilise the finances of the State in accordance with the scheme of Financial Settlement brought into force with effect from 1918. The allotment for these reserves was, however, stopped during the years 1921-1924, as the revenue of these years did not admit of any sums being set apart for them.

(5) A sum of Rs. 74½ lakhs was paid in the years 1914-15, 1916-17 and 1918-19 as the State's cash contribution to the Imperial Government on account of the Great European War which broke out in 1914 and to the Imperial Indian Relief and other funds.

(6) The rapid rise in interest and sinking fund charges of the last three years of the period is due to the floatation of the undermentioned loans for financing capital works :—

- (i) 1½ crores of rupees raised in 1921-22 at 6½ per cent repayable in twenty years.
- (ii) 80½ lakhs of rupees raised in 1921-22 at 6½ per cent repayable in twenty to thirty years.
- (iii) 1.9 crores of rupees raised in 1921-22 at 7 per cent repayable in ten years.

The British Indian system of accounts and audit, with suitable modifications adapted to the local conditions, was introduced into the State in 1863. The system was continued practically without change after the Rendition. The designation of the Deputy Accountant-General who had been in charge of the Account Department for twenty years was altered in 1882 to Comptroller. In addition to the usual audit conducted by the Departmental officers,

(d) Brief description of the system of accounts and audit and the organization and working of the Financial Department. Accounts and audit.

the State accounts have been examined at various times by special auditors of high financial experience, selected for the purpose, from outside the State. The first of such audits was in 1872 by Mr. Taylor, the next one in 1878 by Mr. Westland, and the third in 1896 by Mr. Biddulph. The accounts of the Regency period were reviewed by Mr. Keirnander. The work relating to the Financial Department was separated from the Account and Audit Department and a separate Financial Secretariat was organised in the year 1903-04.

Till the end of June 1916, the office of the Financial Secretary was held by the Comptroller (*ex-officio*) and as the combined charge was considered too heavy for a single officer, a readjustment of work in the Financial and Account Department was sanctioned with effect from 1st July 1916 and a full-time Financial Secretary appointed. Mr. K. L. Datta, a retired Accountant-General of the Government of India, was appointed in the latter part of 1916 for thoroughly reviewing the existing system of Accounts and Finance in all the Departments and suggesting improvements.

Financial
Settlement.

The most important of his suggestions was the Financial Settlement for regulating the growth of expenditure in the various Departments of the State so as to check extravagance while securing the utilisation of the resources of the State for purposes of progress and advancement in all directions. This subject had been under the consideration of Government for some time and Mr. K. L. Datta, Special Officer, submitted his proposals in March 1917 on the subject after a careful study of the growth of revenue and expenditure for some years past and the prospects and necessities of the future. Government accepted the scheme as formulated by him and the Budget Estimates of 1917-18 were framed in accordance with that scheme. The essential features of the Scheme were:—

(i) Provision for the reserves considered necessary for the financial stability of the State, such, for instance, as the Mining Revenue, Capitalisation Fund, the Reserve for Irrigation Capital, a Sinking Fund for Capital Expenditure from borrowed funds, a reserve for special non-recurring expenditure, a Famine Insurance reserve and a reserve to meet the interest on capital expenditure during the construction of productive works and the losses inevitable during the first few years after construction.

(ii) The division of the Departments of the State into groups and the assignment to them of a standard of the normal annual revenue of the State under each major head remaining after providing for the reserves referred to above.

This settlement was fully in force only for a year and it had to be given up as the resources on which it counted failed and the annual budgetary position became one of a deficit until 1922-23 from which year the state of equilibrium has been regained as the result of measures adopted according to a triennial policy of financial rehabilitation.

The Scheme, in view of the interest that might attach to it in normal times, may be briefly considered here in the two aspects mentioned :—

(1) *Departmental Settlement.*—The whole of the Administration was divided into four groups of revenue-producing Departments, namely :—

- (i) The principal Heads of Revenue,
- (ii) Surplus Revenue of the Assigned Tract,
- (iii) Mining Revenue (Net),
- (iv) Interest and Productive works;

and eight groups of spending Departments, namely :—

- (i) Direct demands upon Revenue,
- (ii) Palace,
- (iii) Civil Administration,
- (iv) Protection and Army,
- (v) Subsidy,
- (vi) Public Works,
- (vii) Local Self-Government, and
- (viii) Moral and Material Development.

(2) *Financial Reserves.*—Provision was made for the reserves necessary for the financial stability of the State.

Departmental
Settlement.

The general principles of the Departmental Settlement were :—

(a) A standard of the normal annual revenue of the State under each major head was determined and after providing for the reserves necessary for the financial stability of the State, the balance of revenue was allotted to the different departments for meeting their present scale of expenditure as well as their immediate requirements for improvements.

(b) The different departments were to get these amounts as annual assignments as also a definite share of growth of revenues in accordance with their relative importance, in order to enable them to meet the normal growth of expenditure necessitated by the growing needs of the administration, the departments classified under Moral and Material Development getting the largest share. If there was an actual decrease in the revenue in any year, the deficiency was to be met by the departments at the rates of growth of revenue allotted to them by reduction of their expenditure in different directions.

(c) A *pro forma* account for groups of departments was to be kept and in it each group was to be credited with its initial assignment for expenditure and its share of growth of revenue under the scheme and it was to be debited with the actual expenditure incurred, the unspent balance, if any, being carried forward from year to year, so that, schemes for additional expenditure might be considered with reference to the resources available for the groups concerned. Each group was thus in a position to know to what extent additional expenditure could be incurred to improve its efficiency and schemes sanctioned for one group would not interfere with schemes for other groups.

(d) The allotments made to the different groups, which were not actually spent during the year, were to be charged off the revenue account of each year under the head "unspent allotments added to departmental balances."

Similarly, when expenditure was incurred from past accumulations of a group, the excess over the allotment for the year was to be deducted from the total expenditure of the year under the head "expenditure met from departmental balances." The unspent allotments or expenditure

met from past balances would not thus affect the revenue surplus or deficit of the year concerned.

According to the Settlement, only a part of the revenues derived from the Gold Mines was to be applied towards meeting the ordinary expenditure of the State, while 60 per cent of it was to be set aside to form a fund which accumulating at compound interest would in a short period amount to a sum sufficient to yield an annual income equal to the portion of revenues from the Gold Mines used for meeting the ordinary requirements of the State.

Financial
Reserves.

The scheme also provided for a larger reserve of Rs. five lakhs in lieu of Rs. two lakhs per annum for meeting the expenditure and the loss of revenue which would devolve on the State should it have the misfortune to be visited by a famine.

Provision was also made for some other special reserves which are necessary to secure financial stability, namely:—

(1) a reserve of Rs. nine lakhs per annum to meet the interest on capital expenditure during the construction of productive works and the losses inevitable during the first few years after their construction;

(2) a sinking fund payment of Rs. two lakhs per annum for capital expenditure met from borrowed funds;

(3) a reserve of Rs. five lakhs for meeting a part of the capital expenditure on irrigation works which usually take a longer time to yield their full return than railways and industrial works; and

(4) a reserve of Rs. three and a half lakhs per annum to meet special charges which, though not recurring annually, have to be incurred at periodical intervals.

CURRENCY AND BANKING.

Under this head, some of the Notifications and Regulations making currency arrangements in British India applicable to Mysore may be mentioned.

(a) Notifica-
tions and
Regulations
applicable in
Mysore.

Coinage.

Under a Notification of the Government of India, dated 22nd November 1870, the Indian Coinage Act of 1870 was extended to Mysore and, under that arrangement, the coins of the Government of India were made legal tender in the State in the cases in which payment made in such coins would, under the law for the time being in force, be a legal tender in British India and laws and rules for the time being applicable to the coins in British India apply to coins current in the State. This provision of the law which was reproduced as article 13 of the Instrument of Transfer and article of the Mysore Treaty is embodied in the Mysore Coinage Regulation of 1900.

Currency.

Under the Notification of the Government of India, dated February 1879, Madras circle currency notes were legal tender in Bangalore. Under the Emergency Regulation, XI of 1918, universal currency notes and other currency notes of the Government of India issued within the Madras circle were made legal tender in the whole of the Mysore State. The provisions of this Emergency Regulation have been permanently placed on the Statute Book by Regulation V of 1919 and, under this law, a universal currency note and any other currency note issued within the Madras circle of issue, under the Indian Paper Currency Act for the time being in force in British India, is a legal tender to the amount expressed in such note.

(b) Banking
Institutions
in Mysore.

With a view to afford banking facilities for development of trade and industries within the State by utilising local capital, the Bank of Mysore was started in 1913 under the auspices of the Government of His Highness the Maharaja of Mysore. Certain concessions were allowed to the Bank, of which the maintenance in the Bank of a minimum balance equal to half the paid-up capital for a limited period was the most important. After ten years of the Bank's working, the relations between the Govern-

ment and the Bank were placed on a closer and more stable basis than was possible at the time of starting it. The principal points of the new agreement concluded with the Bank in August 1923 are:—

(a) To obtain the approval of the Government to the appointment of the President of the Board of Directors ;

(b) To appoint duly qualified Banking experts as the Manager and the Deputy Manager, with the approval of the Government, to manage its affairs ;

(c) In addition to the Auditor appointed by the shareholders, the Government to appoint an officer to audit the accounts of the Bank yearly or oftener ;

(d) To publish such accounts as the Government may desire in the *Mysore Gazette* for the information of the public ;

(e) Not to lend money on the security of immoveable property except as collateral security ;

(f) Not to engage in foreign Exchange operations ;

(g) Give due consideration to any advice which may be tendered by the Government concerning the management of the business and employment and investment of the funds of the Bank ;

The Government on their part agreeing to—

(h) Maintain a current account in the Bank.

(i) Entrust to the Bank the work relating to Government payments and investments in India ;

(j) Empower the Bank to draw supply bills on Treasuries and to receive amounts tendered by the public at all District and Taluk Treasuries for remittance to Head Office of the Bank ;

(k) Authorise the Bank to pay interest on Mysore Government loans :

(l) Maintain the original deposits of ten lakhs in the Bank for a further limited period ;

(m) The gradual transfer of Treasury and Public Debt work to the Bank ;

(n) The currency of the new agreement to be for a period of five years.

This subject has been dealt with fully in Chapter II— Agriculture, under Section VIII Agricultural Credit.

Agricultural
Banks.

Government
Savings Bank.

The Mysore Government Savings Bank was started in July 1870 at all Taluk and District Treasuries as well as in the State Huzur Treasury, Bangalore. As the name implies, the Bank is intended for facilitating the deposits of savings. The minimum amount of deposit received is 4 annas. By a Notification of 23rd June 1873, the provisions of the Government of India Savings Bank Act of 1873 were introduced to the Mysore State. This Act is still in force as amended by Regulations II of 1911 and Nomination Regulation. The rate of interest on the Savings Bank deposits, which was three and four-sevenths per cent, was altered to three and one-eighth per cent in 1897 and, from 1917, interest on deposits outstanding for a period of not less than a year is calculated at five per cent and on those outstanding for not less than six months at four per cent, the rate of three and one-eighth per cent being applicable only to deposits left in the Bank for less than six months. There is no restriction as regards the maximum amount of deposits at the credit of a depositor. The total amount at the credit of depositors at the close of the year 1920-21 was 76½ lakhs of rupees.

Feeder Banks.

In order to afford full facilities to the Public, rural as well as urban, to lay by their savings however small, and thereby foster habits of economy and thrift among the people of Mysore and also to utilise their savings productively, the Government sanctioned in 1916 the establishment of "Feeder Banks" in the State. The term "Feeder Banks" comprises Village Savings Banks started in rural areas, Savings Associations started in large offices, schools, factories, etc., and Collecting Savings Banks started in district head-quarters and other large towns. There were 89 Village Savings Banks and 224 Associations working at the end of 1920-21. Collecting Savings Banks have been established in the Cities of Bangalore and Mysore and at Bowringpet. The scheme of Village

Savings Banks was, however, abolished during the year 1922-23, when most of the Savings Associations also ceased to work.

STATEMENT NO. I—SHOWING THE REVENUE OF THE STATE FROM 1865-66 TO 1880-81.

Year	Land Revenue	Forests	Abkari	Sayar	Mohatarfa	Salt
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1865-66 ...	77,25,767	3,42,959	10,01,944	8,88,699	3,78,304	15,850
1866-67 ...	66,56,799	3,66,012	8,47,964	5,67,341	2,30,047	3,480
1867-68 ...	80,92,251	4,10,012	9,69,189	7,07,125	3,89,397	18,025
1868-69 ...	77,53,671	3,51,476	9,56,508	7,19,157	3,79,424	14,429
1869-70 ...	61,31,402	2,95,218	9,79,838	7,56,069	2,82,673	10,611
1870-71 ...	60,07,915	3,37,669	10,14,102	7,50,502	2,75,687	10,720
1871-72 ...	73,25,280	4,07,112	10,68,754	7,23,154	3,42,771	14,844
1872-73 ...	73,50,285	3,76,185	10,80,826	8,85,824	3,88,008	13,487
1873-74 ...	71,77,284	5,13,661	11,50,298	8,68,683	3,73,827	18,492
1874-75 ...	73,51,268	3,82,162	11,53,773	7,79,697	3,68,249	16,539
1875-76 ...	73,78,225	4,45,688	12,29,646	3,67,728	5,97,060	11,485
1876-77 ...	64,85,694	4,72,760	11,69,599	3,50,636	4,57,949	5,287
1877-78 ...	72,70,654	4,79,283	10,25,596	3,08,662	3,66,231	6,114
1878-79 ...	73,00,677	4,51,843	9,52,082	2,76,444	4,58,537	8,713
1879-80 ...	69,75,406	5,29,136	8,64,621	2,40,707	4,27,437	11,859
1880-81 ...	69,31,132	6,97,779	10,67,635	2,57,826	3,33,020	23,358

Year	Stamps	Post Office	Law, Justice and Police	Public Works Department	Other items
	8	9	10	11	12
	Rs.	Rs.	Rs.	Rs.	Rs.
1865-66 ...	2,61,588	37,021	91,687	70,663	1,02,214
1866-67 ...	2,78,381	36,308	91,406	42,590	91,762
1867-68 ...	3,15,157	39,091	1,15,072	86,450	93,552
1868-69 ...	3,71,946	37,620	91,077	74,726	1,28,238
1869-70 ...	4,22,250	39,997	1,15,219	82,514	1,41,903
1870-71 ...	2,92,975	41,720	2,64,199	65,597	1,37,556
1871-72 ...	1,97,233	44,368	3,40,360	15,268	1,42,793
1872-73 ...	1,88,243	44,876	4,14,397	11,077	2,43,534
1873-74 ...	1,92,585	46,666	4,15,754	50,031	1,39,881
1874-75 ...	2,02,384	49,749	4,24,265	48,901	1,70,456
1875-76 ...	2,07,101	54,281	4,64,087	41,634	1,79,683
1876-77 ...	5,07,246	59,749	1,15,899	40,843	1,45,113
1877-78 ...	4,96,873	55,450	1,22,531	25,073	1,21,446
1878-79 ...	5,29,685	50,347	1,32,633	60,235	2,31,657
1879-80 ...	5,06,441	94,670	1,18,427	42,735	1,63,326
1880-81 ...	4,67,882	15,821	1,51,603	12,085	1,40,705

STATEMENT II (a)—ACTUAL REVENUE RECEIPTS OF
TO 1893-94

Heads of Receipts	1881-82	1882-83
1	2	3
A. PRINCIPAL HEADS OF REVENUE.	Rs.	Rs.
1. Land Revenue	70,20,842	70,21,777
2. Receipts from Gold Mines—		
(a) Royalty	1,16,996	8
(b) Deposits by lease holders, etc.		
Total	1,16,996	8
3. Forests	7,05,619	6,88,248
4. Abkari (Excise)	12,73,528	11,96,656
5. Mohatarfa (Assessed Taxes)	2,67,385	2,64,238
6. Sayar (Land Customs)	4,42,547	3,52,938
7. Salt	12,950	18,099
8. Stamps	4,95,831	4,70,621
9. Registration	52,727	48,288
Total A	1,08,88,420	1,00,60,873
B. INTEREST.		
1. Interest on arrears of Revenue, etc.	15,523	14,479
2. Interest—		
(a) On investments in Government Securities.		
(b) On current deposits in Madras Bank.		
3. Premia on Government Securities sold.		
4. Premia realized on Local Railway Loan.		11,709
Total B	15,523	26,188
C. DEPARTMENTAL REVENUE.		
1. Mint	5,000	...
2. Post Office	55,129	58,125
3. Law and Justice, including Jails	70,844	64,054
4. Police	4,448	4,446
5. Education	28,491	27,209
6. Medical	667	393
7. Minor departments	8,139	48,787
8. Stationery and Printing	4,679	8,025
9. Local Military Force	3,259	14
10. Miscellaneous	79,954	46,910
Total C	2,60,610	2,52,963
D. PUBLIC WORKS.	17,531	10,046
Total Revenue (A, B, C and D)	1,06,82,084	1,03,50,070
Railway receipts	1,68,907	2,99,983
Grand total	1,08,50,991	1,06,50,053

THE MYSORE STATE UNDER ALL HEADS FROM 1881-82
BOTH INCLUSIVE.

1883-84	1884-85	1885-86	1886-87
4	5	6	7
Rs.	Rs.	Rs.	Rs.
73,34,476	66,83,886	76,41,241	87,09,602
576	2,255	9,902	47,023
...	...	28,965	4,225
576	2,255	38,857	51,248
6,27,268	6,57,564	8,83,098	9,98,364
12,29,737	11,79,625	11,68,722	11,78,165
2,81,442	2,66,102	2,94,927	3,35,104
2,88,426	3,40,699	3,91,139	4,36,340
26,455	24,464	21,623	26,107
4,65,089	4,42,791	4,80,479	5,15,326
46,962	44,339	50,459	56,014
1,02,95,446	96,40,725	1,09,70,555	1,23,06,270
13,332	17,744	33,334	46,217
...	...	...	45,549
...	...	...	40,158
...
22,996	23,820	21,539	...
36,373	41,564	55,273	1,31,924
26,128	3,103	77,936	1,482
58,616	61,607	65,303	68,008
60,959	69,490	63,970	49,983
1,229	6,157	3,586	3,879
23,966	32,348	24,322	23,588
2,848	3,893	2,348	3,015
43,161	36,187	75,452	85,748
14,879	6,164	5,052	12,857
12,567	69	149	5
50,036	1,60,372	72,953	59,255
2,94,389	3,79,390	3,91,071	3,07,320
9,366	9,296	13,854	12,994
1,06,35,579	1,00,70,975	1,14,30,753	1,27,58,608
3,11,429	3,78,126	4,43,021	1,13,468
1,09,47,008	1,04,49,101	1,18,73,774	1,28,71,976

STATEMENT

Hheads of Receipts	1887-88	1888-89
	8	9
A. PRINCIPAL HEADS OF REVENUE.		
	Rs.	Rs.
1. Land Revenue	85,13,879	83,96,387
2. Receipts from Gold Mines—		
(a) Royalty	26,233	1,01,726
(b) Deposits by lease holders, etc.	7,200	6,800
Total	83,493	1,08,526
3. Forests	10,08,417	11,35,893
4. Abkari (Excise)	14,94,522	14,99,615
5. Mohatarfa (Assessed Taxes)	3,40,181	3,29,559
6. Sayar (Land Customs)	4,12,462	4,07,568
7. Salt	20,723	27,391
8. Stamps	5,05,550	5,55,746
9. Registration	53,823	59,695
Total A	1,23,82,990	1,26,19,740
B. INTEREST.		
1. Interest on arrears of Revenue, etc.	33,358	29,003
2. Interest—		
(a) On investments in Government Securities.	1,46,181	1,81,499
(b) On current deposits in Madras Bank.	61,666	56,651
3. Premia on Government Securities sold.	...	...
4. Premia realized on Local Railway Loan.	...	...
Total B	2,41,205	2,67,153
C. DEPARTMENTAL REVENUE.		
1. Mint	4,932	...
2. Post Office	74,300	76,206
3. Law and Justice, including Jails	70,038	64,698
4. Police	4,004	4,105
5. Education	23,911	26,159
6. Medical	12,190	3,522
7. Minor Departments	67,467	56,645
8. Stationery and Printing	4,541	6,908
9. Local Military Force	83	...
10. Miscellaneous	76,944	74,807
Total C	3,88,410	3,13,045
D. PUBLIC WORKS.		
	13,671	20,150
Total Revenue (A, B, C and D)	1,29,76,276	1,32,20,088
Railway Receipts	2,78,250	69,629
Grand Total	1,32,54,526	1,32,89,717

II (a)—concl'd.

1899-90	1890-91	1891-92 (15 months)	1892-93	1893-94
10	11	12	13	14
Rs.	Rs.	Rs.	Rs.	Rs.
89,21,826	87,12,705	80,64,283	94,52,210	94,40,167
1,96,638	2,34,341	5,15,283	4,95,851	7,22,129
...	71,225	3,162	508	3,500
1,96,638	3,05,566	5,18,450	4,95,859	7,25,629
13,68,866	14,46,012	16,85,186	13,70,587	14,65,854
17,62,566	20,28,076	25,91,807	30,25,658	30,01,636
3,58,115	3,38,063	3,12,931	3,43,398	3,21,117
4,16,031	3,88,586	5,16,495	3,98,127	3,48,075
33,808	22,489	17,278	21,538	25,497
5,92,847	5,79,936	7,93,803	7,05,936	7,06,031
64,916	66,529	1,00,109	97,475	97,279
1,33,15,663	1,38,87,962	1,46,00,342	1,59,10,788	1,61,31,285
33,868	25,938	32,169	36,995	27,651
2,25,264	2,63,553	3,61,864	1,93,482	2,63,144
52,539	60,454	64,207	71,566	1,16,679
...	...	2,10,156	26,367	19,720
...
3,14,671	3,49,945	6,68,396	3,28,410	4,27,194
211	26	...	5,008	...
2,132	...	...	...	...
73,541	71,173	94,476	81,533	82,545
3,57	3,567	3,860	1,676	1,928
33,194	43,632	57,146	53,618	81,019
8,789	6,286	11,668	6,282	11,759
52,732	40,214	44,229	44,288	48,907
4,267	4,838	9,102	4,118	4,762
633	324	250	1,067	2,302
68,861	83,852	97,292	1,02,983	1,06,546
2,48,157	2,53,912	3,18,025	3,00,523	3,39,768
15,792	16,687	30,794	15,501	23,252
1,42,94,283	1,45,08,506	1,56,17,557	1,65,55,222	1,69,21,499
1,79,574	1,24,987	4,26,146	4,03,922	4,38,595
	7,762			
1,44,73,857	1,46,41,255	1,60,43,703	1,69,64,144	1,73,60,094

STATEMENT

DETAILED STATEMENT OF THE REVENUE OF THE

Heads of Receipts	Actuals	
	1894-95	1895-96
1	2	3
	Rs.	Rs.
1. Land Revenue	95,57,823	97,45,807
2. Receipts from Mining Leases	7,34,527	7,74,885
8. Forests	13,81,516	12,92,223
4. Excise	81,93,107	33,90,949
5. Assessed Taxes (Mohatarfa)	2,64,533	2,66,504
6. Customs (Sayar)	4,41,852	4,29,178
7. Salt	13,234	22,551
6. Stamps	7,10,533	7,64,168
9. Registration	96,180	1,03,719
10. General Administration, Civil Departments, (Stationery and Printing).	5,264	8,612
11. Mint ... ..	...	6,557
12. Law and Justice	81,451	77,389
13. Police	1,459	1,247
14. Education	87,835	91,632
15. Medical	7,050	15,762
16. Scientific and Minor Departments	24,906	39,183
17. Interest	38,785	34,250
18. Miscellaneous	2,66,598	1,30,944
19. Military	1,827	4,607
20. Profit or loss, Mysore Surplus Investment Account.	5,31,303	4,24,013
Total Civil ...	1,74,77,288	1,76,24,175
Total including Public Works ...	1,74,44,136	1,76,47,313
22. Railways	5,74,854	6,20,674
23. Cauvery Falls E. P. T. Scheme ... ..	...	...
Total Mysore ...	1,80,51,490	1,82,67,987
Civil and Military Station	23,826	18,869
Grand Total ...	1,80,75,316	1,82,86,356

No. II (b).

GOVERNMENT OF MYSORE FROM 1894-95 TO 1903-04.

Actuals					
1896-97	1897-98	1898-99	1899-900	1900-01	1901-02
4	5	6	7	8	9
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
93,30,861	57,85,924	95,34,042	95,09,484	98,31,274	97,70,946
10,49,161	13,80,504	11,63,525	11,90,834	14,44,946	16,06,502
9,90,622	11,24,780	31,73,967	13,58,414	12,53,289	14,34,925
32,91,223	33,76,668	32,72,659	35,02,285	36,17,212	34,51,296
2,62,038	2,29,093	2,17,639	2,12,330	2,15,632	2,10,306
2,94,061	3,12,782	3,19,336	3,81,524	3,10,346	3,63,011
14,654	21,296	19,746	17,332	14,004	17,276
7,64,397	8,25,886	6,44,294	7,73,670	7,91,218	7,48,376
1,03,238	2,15,664	88,648	1,10,765	1,24,684	1,17,191
5,768	10,206	5,786	7,599	67,469	8,448
3,542	...	2,085	...	...	...
85,172	£7,361	71,336	81,646	78,154	78,185
794	84,784	20,031	7,942	5,269	33,507
93,090	94,646	79,744	00,520	94,975	92,749
12,065	18,688	21,687	27,206	23,974	31,930
31,933	21,739	32,196	22,909	22,715	41,276
44,706	62,921	1,26,448	1,40,671	84,081	84,519
1,23,397	2,63,444	2,27,630	2,34,146	1,63,343	1,65,624
4,263	7,847	10,208	20,342	14,493	33,124
5,79,186	5,22,180	4,70,846	9,84,458	3,20,009	2,95,820
1,70,85,271	1,83,46,316	1,75,01,039	1,86,73,077	1,84,95,184	1,85,75,013
1,71,11,746	1,83,74,285	1,75,31,665	1,86,99,498	1,34,20,536	1,86,05,668
6,11,018	9,05,305	4,37,909	3,04,244	6,60,043	5,09,105
...
1,77,22,764	1,92,79,590	1,79,69,574	1,90,03,742	1,91,80,579	1,91,95,773
20,763	11,932	7,289	...	...	...
1,77,43,572	1,92,91,522	1,79,76,863	1,90,03,742	1,91,80,579	1,91,95,773

STATEMENT NO. II (b)—*concl'd*

Heads of Receipts	Actuals	
	1902-03	1903-04
	10	11
	Rs.	Rs.
1. Land Revenue	1,00,29,861	97,99,969
2. Receipts from Mining Leases	15,32,099	18,38,804
3. Forests	15,14,476	15,96,121
4. Excise	36,51,728	37,21,397
5. Assessed Taxes (Mohatarfa)	2,05,499	2,58,834
6. Customs (Sayar)	4,00,159	3,52,598
7. Salt	21,722	21,070
8. Stamps	7,15,986	7,36,223
9. Registration	1,07,273	1,11,885
10. General Administration, Civil Departments, (Stationery and Printing)	10,004	6,474
11. Mint ... ..	...	...
12. Law and Justice	89,442	77,252
13. Police	26,848	62,554
14. Education	1,01,040	1,03,863
15. Medical	41,304	72,018
16. Scientific and Minor Departments	56,391	52,878
17. Interest	71,368	62,968
18. Miscellaneous	2,52,509	2,40,002
19. Military	21,849	46,058
20. Profit or loss, Mysore Surplus Investment Account	1,90,823	1,91,537
Total Civil ...	1,90,40,176	1,93,50,615
Total including Public Works ...	1,90,65,101	1,93,81,265
22. Railways	5,63,256	7,05,937
23. Cauvery Falls E. P. T. Scheme	11,85,148	14,71,220
Total Mysore ...	2,08,13,505	2,15,58,422
Civil and Military Station ... ..	...	...
Grand Total ...	2,08,13,505	2,15,58,422

STATEMENT II (c).

DETAILED STATEMENT OF THE REVENUE OF THE GOVERNMENT OF MYSORE FROM 1904-05 TO 1908-09.

Heads of Receipts	Actuals				
	1904-05	1905-06	1906-07	1907-08	1908-09
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Land Revenue	96,63,976	91,02,029	1,00,31,178	1,03,80,180	89,15,679
2. Receipts from Mining leases	17,05,113	17,91,877	16,46,914	15,82,978	15,96,475
3. Forests	13,24,167	20,90,663	19,16,319	22,76,716	18,03,091
4. Excise	38,15,742	38,43,699	39,76,930	41,83,400	43,63,333
5. Assessed Taxes (Mohatarfa)	3,06,140	3,24,432	3,29,650	3,16,444	2,43,615
6. Customs (Sayar)... ..	3,63,873	3,25,550	3,67,677	2,451	98
7. Salt	16,402	11,411	18,638	10,176	4,902
8. Stamps	7,15,833	7,88,352	7,58,283	7,98,905	8,47,909
9. Registration	1,18,498	1,57,832	1,43,640	1,49,439	1,71,947
10. Mint ... ..	...	...	...	...	...
11. General Administration, Civil Departments (Sta- tionery and Printing.	6,430	11,597	9,996	9,268	8,990
12. Law and Justice	77,454	74,584	76,892	69,433	67,987
13. Police	21,138	24,430	36,433	23,071	15,376
14. Education	1,12,932	1,21,135	1,29,841	1,34,999	1,31,332
15. Medical	1,31,788	1,02,600	81,183	1,37,880	92,270
16. Scientific and Minor De- partments	45,896	63,436	75,184	75,137	82,334
17. Interest	85,078	95,570	99,828	1,76,901	1,14,753
18. Miscellaneous	1,30,950	1,74,873	1,50,589	1,51,195	1,39,029
19. Military	40,086	29,901	28,057	31,390	65,714
20. Profit or loss, Mysore Sur- plus Investment Account.	3,18,976	2,92,350	2,62,014	5,29,635	4,51,883
21. Public Works ordinary— (a) including sale of water to the Kolar Gold Fields (b) Sanitary Department	74,749	2,40,618	3,29,966	4,01,387	4,34,870
22. Railways	9,76,245	26,18,748	26,92,784	9,42,073	9,73,935
23. Cauvery Falls	11,45,017	19,09,456	20,11,555	17,58,346	17,46,295
Total Mysore	2,17,96,483	2,41,95,143	2,51,73,601	2,41,40,694	2,22,71,867
Grand Total	2,17,96,483	2,41,95,143	2,51,73,601	2,41,40,694	2,22,71,867

STATE

SHOWING REVENUE FROM
(In thousands)

Heads of revenue	1909-10	1910-11	1911-12	1912-13
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Principal Heads, Revenue ...	175,95	180,37	182,00	197,87
Surplus Revenue of Assigned Tract ...	...	...	...	...
Mining Revenue ...	16,11	17,99	19,02	19,21
Interest ...	6,32	7,99	5,61	11,86
Civil Administration ...	1,32	1,95	1,58	1,21
Protection ...	46	2,51	52	64
Public Works ...	71	1,05	1,42	1,49
Moral and Material Development	1,32	65	1,85	2,30
Army and Defence ...	12	38	68	66
Productive Works ...	...	...	...	...
Railways, Revenue Account ...	5,28	8,42	6,26	9,09
Productive Irrigation Works, Revenue Account ...	...	...	...	...
Cauvery Power Scheme, Net Revenue Account ...	9,85	9,175	10,41	10,67
Industrial and other Works, Revenue Account, Net ...	291	1,79	1,24	1,32
Total receipts ...	21,959	227,85	230,59	255,82
Extraordinary receipts ...	...	...	...	...

MENT II (d).

1909-10 TO 1923-24.

(of rupees.)

1913-14	1914-15	1915-16	1916-17	1917-18	1918-19	1919-20
6	7	8	9	10	11	12
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
204,60	192,96	209,50	229,82	229,12	214,01	251,18
...	...	1,10	10,02	...	9,28	...
18,89	18,75	20,00	17,60	16,24	14,46	12,44
14,97	15,57	10,57	8,12	12,58	9,91	13,84
1,54	1,55	1,53	8,17	2,86	2,34	2,89
59	69	84	85	1,80	88	1,09
1,05	1,20	1,08	1,22	1,54	1,82	1,26
2,47	2,39	2,72	2,88	3,23	3,65	5,12
65	50	58	36	33	46	67
...
8,87	7,86	10,06	11,23	14,28	15,86	18,06
...	...	3,81	3,61	3,73	3,23	3,18
9,77	10,88	11,62	12,92	14,07	13,26	8,47
1,45	1,33	1,06	-2,16	15,47	5,48	-4,57
264,85	253,18	273,97	299,04	315,25	294,16	313,08
30,00	9,23	...	...	...	...	51,81

STATEMENT II (d)—*concl.*

In thousands of rupees.

Heads of revenue	1920-21	1921-22	1922-23	1923-24
	13	14	15	16
	Rs.	Rs.	Rs.	Rs.
Principal Heads, Revenue ...	2,44,74	248,73	251,93	258,80
Surplus Revenue of Assigned Tract ...	...	...	10,47	6,03
Mining Revenue ...	14,82	16,09	15,05	14,90
Interest ...	10,64	11,63	6,96	8,19
Civil Administration ...	4,17	2,53	3,22	5,53
Protection ...	96	1,07	1,24	1,52
Public Works ...	1,26	1,36	1,11	99
Moral and Material Development	3,21	2,73	2,69	2,65
Army and Defence ...	94	1,11	84	74
Productive Works ...	...	...	...	...
Railways, Revenue Account ...	10,90	6,30	10,17	12,12
Productive Irrigation Works, Revenue Account ...	3,69	5,06	6,27	} 28,74
Cauvery Power Scheme, Net Revenue Account ...	13,43	19,51	21,27	
Industrial and other Works, Revenue Account, Net ...	4,32	-4,17	-56	-7,63
Total receipts ...	313,12	312,05	330,70	332,57
Extraordinary receipts ...	...	...	13,27	5,00

STATEMENT II (e)

EXPENDITURE UNDER ALL HEADS FROM 1881-82 TO
1893-94 BOTH INCLUSIVE.

Heads of Expenditure	1891-82	1882-83	1883-84	1884-85
1	2	3	4	5
I. DEBT.	Rs.	Rs.	Rs.	Rs.
1. Famine loan—				
(a) Payments towards interest and reduction of principal.	4,00,000	1,99,404	...	...
(b) Mysore Railway loan, payment towards interest.	93,850	97,986	1,11,907	1,00,770
II. PAYMENT TOWARDS THE RAILWAY LOANS REDEMPTION FUND.	...	2,00,596	4,00,000	4,00,000
2. Interest on other accounts	51,429	52,919	57,503	58,666
3. Refunds ...	47,284	46,029	66,014	3,33,988
4. Land Revenue charges ...	12,94,381	11,78,842	1,31,061	13,21,006
5. Forests ...	3,57,529	4,56,778	5,14,821	6,28,914
6. Abkari (Excise) ...	28,591	26,865	55,113	60,273
7. Sayar (Land Customs) ...	13,137	14,096	13,229	14,429
8. Stamps ...	17,867	21,545	21,197	19,941
9. Registration ...	25,842	26,967	29,563	32,201
10. Mint ...	7,007	...	155	26
11. Post Office ...	1,35,676	1,36,920	16,664	3,437
12. Administration ...	2,70,641	2,78,575	3,08,113	3,59,656
13. Palace Charges ...	13,00,000	13,00,000	13,00,000	13,00,000
14. Law and Justice including Jails.	7,44,379	7,49,895	7,55,369	7,73,613
15. Police ...	5,80,401	5,96,034	6,22,801	6,77,871
16. Education ...	1,78,172	1,80,920	2,61,770	3,02,729
17. Muzrai ...	2,78,932	2,81,964	2,78,663	2,82,559
18. Medical ...	1,64,221	1,89,685	1,75,406	1,96,590
19. Minor Departments ...	75,724	83,365	1,04,141	1,11,523
20. Furlough allowances to Officers.	8,403	10,005	1,078	5,591
21. Allowances and Assignments under Treaties and engagements.	25,54,020	25,51,622	25,50,640	25,50,129
22. Pensions ...	2,51,789	2,40,937	2,67,873	2,90,191
23. Miscellaneous ...	2,23,961	79,478	97,968	1,20,263
24. Local Military Force ...	7,17,875	7,28,658	7,36,266	7,55,837
25. Discount paid on Local Railway Loan.	...	...	...	...
26. Public Works ...	15,79,906	19,82,076	21,51,401	19,90,529
27. Premia paid for Government of India pro-notes.	16,874	26,562	28,198	21,982
Total ...	1,13,98,591	1,17,40,723	1,22,97,517	1,27,12,819
Civil and Military Station charges	...	...	...	...
Total including C. & M. Station Railway Total ...	1,18,98,591	1,17,40,723	1,22,97,517	1,27,12,819
	3,81,566	3,65,039	7,00,750	6,63,840
Grand Total ...	1,17,81,157	1,21,05,762	1,29,98,267	1,33,76,659

STATEMENT

EXPENDITURE UNDER ALL HEADS

Heads of Expenditure	1885-86	1886-87	1887-88
	6	7	8
	Rs.	Rs.	Rs.
I. DEBT.			
1. Famine loan—			
(a) Payments towards interest and reduction of principal.	...	...	...
(b) Mysore Railway loan, payment towards interest.	1,12,200	99,862	98,705
II. PAYMENT TOWARDS THE RAILWAY LOANS REDEMPTION FUND.	4,00,000	4,00,000	4,00,000
2. Interest on other accounts ...	86,092	92,891	1,10,039
3. Refunds ...	52,139	99,445	64,412
4. Land Revenue charges ...	15,51,695	13,14,467	15,88,839
5. Forests ...	7,21,255	4,57,634	4,87,76
6. Abkari (Excise) ...	1,17,632	1,86,535	2,15,976
7. Sayar (Land Customs) ...	16,165	12,938	12,989
8. Stamps ...	26,779	24,405	26,997
9. Registration ...	48,068	46,571	47,549
10. Mint ...	...	...	...
11. Post Office ...	122	...	...
12. Administration ...	4,90,420	4,82,760	5,43,011
13. Palace Charges ...	17,33,333	14,00,000	14,00,000
14. Law and Justice including Jails	10,00,999	8,32,168	8,58,166
15. Police ...	8,82,232	7,43,840	7,42,346
16. Education ...	4,33,437	3,98,197	4,31,014
17. Muzrai ...	3,80,971	3,15,351	3,10,388
18. Medical ...	2,56,341	2,37,840	2,49,322
19. Minor Departments ...	2,21,680	1,34,418	1,24,368
20. Furlough allowances to Officers	7,757	...	...
21. Allowances and Assignments under Treaties and engagements.	25,02,218	25,56,070	25,71,426
22. Pensions ...	3,57,370	2,66,715	2,54,234
23. Miscellaneous ...	2,23,326	3,42,780	2,03,129
24. Local Military Force ...	10,66,347	9,89,027	9,31,504
25. Discount paid on Local Railway Loan.	...	...	...
26. Public Works ...	27,37,289	†23,65,788	23,72,897
27. Premia paid for Government of India pro-notes.	1,11,661	56,723	1,25,731
Total ...	1,56,37,558	1,38,71,166	1,43,62,282
Civil and Military Station charges...	...	...	...
Total including C. & M. Station Railway Total ...	1,56,37,558	1,38,71,166	1,43,62,282
	19,60,293	26,60,045	13,24,586
Grand Total ...	1,75,87,851	1,65,31,211	1,56,86,868

† Sanitary Works.

II (e)—concl'd.

FROM 1881-82 TO 1893-94 BOTH INCLUSIVE.

1888-89	1889-90	1890-91	1891-92	1892-93	1893-94
9	10	11	12	13	14
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
4,00,000	4,00,000	4,00,000	4,00,000	4,00,000	4,00,000
...	23,645	91,237	1,17,531	94,793	96,955
...
52,471	26,308	31,279	37,348	40,976	46,060
43,699	21,354	16,498	22,356	41,614	66,543
14,01,966	13,62,686	13,08,586	13,91,084	18,12,970	12,23,853
2,23,071	1,99,193	2,48,257	2,48,028	2,26,070	3,20,687
31,605	17,038	16,097	14,300	15,576	16,123
15,260	15,165	15,274	14,505	13,632	12,839
14,083	13,369	14,311	18,108	15,524	25,455
23,528	25,369	25,579	25,972	26,672	25,532
...	5,296	70,053	2,869	77,912	5,065
1,59,661	1,43,163	1,27,535	1,26,660	1,26,755	1,29,492
4,35,151	2,69,371	2,54,583	2,67,204	2,74,235	3,06,417
10,38,986	10,00,000	10,00,000	10,00,000	10,00,000	13,00,000
5,35,582	6,18,720	4,12,279	4,51,790	4,23,272	7,45,289
4,44,549	4,83,145	4,52,185	4,67,018	5,04,555	5,36,992
1,35,628	1,43,481	1,38,065	1,45,130	1,56,429	1,75,610
2,69,763	2,75,995	2,79,657	2,80,955	2,96,819	2,83,601
1,45,407	1,38,680	1,29,659	1,32,994	1,47,945	1,45,954
89,659	2,49,045	2,35,318	1,30,253	1,20,334	97,485
22,921	34,601	37,224	14,202	5,725	1,064
25,08,933	25,93,783	25,98,925	25,54,048	25,52,630	25,51,901
2,65,456	2,32,418	2,45,600	2,70,964	2,56,561	2,44,110
1,18,870	1,97,598	1,49,397	1,67,301	1,17,541	1,21,262
1,59,855	7,57,301	7,38,009	7,56,939	7,35,100	7,37,234
...	55,645	1,114	360	428	...
10,70,702	9,19,183	9,37,001	8,93,687	11,32,299	12,71,132
...	...	...	...	...	21,968
1,02,06,806	1,01,25,552	99,71,722	99,56,601	1,01,16,967	1,09,09,153
1,26,710	1,49,558	1,67,791	*10,647	3,143	...
1,03,33,516	1,02,75,110	1,01,39,513	99,66,248	1,01,20,110	1,09,09,153
15,99,639	13,37,237	9,46,089	5,36,848	6,43,831	1,15,486
1,19,33,155	1,16,12,347	1,10,85,602	1,05,53,096	1,07,63,991	1,10,24,639

* Disbursements made on account of charges for 1883-84.

STATEMENT

DETAILED STATEMENT OF THE EXPENDITURE OF THE
REVENUE FROM

Heads of Disbursements	Actuals	
	1894-95	1895-96
	Rs.	Rs.
1. Interest on Debt	1,01,700	1,01,420
2. Interest: Other Accounts	1,19,911	1,23,805
3. Refunds	64,860	1,08,909
4. Land Revenue	15,34,620	16,35,729
5. Forests	4,65,355	5,16,453
6. Excise (Abkari)	1,72,354	1,79,807
7. Sayar Customs	13,174	13,778
8. Stamps	32,793	41,846
9. Registration	49,615	48,940
10. Mint ... ..	...	11,545
11. Administration	6,11,571	6,65,919
12. Palace Charges	14,00,000	14,00,000
13. Law and Justice	8,75,552	8,99,595
14. Police	7,61,924	7,85,833
15. Education	4,93,605	5,11,635
16. Muzrai	3,38,616	3,26,595
17. Medical	2,55,296	3,11,588
18. Minor Departments	1,93,052	2,04,256
19. Civil Furlough Allowances, etc., to Officers.	25,60,510	26,38,761
20. Pensions	2,78,276	2,62,420
21. Miscellaneous	5,29,373	2,95,591
22. Mysore Local Force	9,77,652	9,81,470
23. Profit or loss, Mysore Surplus Investment Account.	1,44,583	1,12,710
24. Public Works	26,95,696	31,21,482
25. Sanitary Department	2,41,773	90,999
26. Railways	14,57,077	8,71,283
27. Cauvery Falls Electric Power Transmission Scheme.	...	...
28. Civil and Military Station	23,826	22,826
Grand Total	1,63,89,769	1,62,82,031

No. II (f).

GOVERNMENT OF MYSORE CHARGEABLE TO
1894-95 TO 1903-04.

Actuals					
1896-97	1897-98	1898-99	1899-00	1900-01	1901-02
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
99,062	91,867	1,08,245	96,668	95,113	1,07,950
1,25,378	1,17,583	1,26,606	1,58,840	1,92,027	2,13,154
61,065	49,617	1,52,627	66,205	68,264	69,054
15,95,934	17,40,675	17,81,245	17,63,508	18,59,607	17,85,958
5,54,172	4,71,079	4,99,926	4,73,819	3,87,393	4,67,087
2,01,973	2,49,731	2,68,973	2,71,706	3,19,781	2,90,429
14,644	13,236	15,190	14,384	14,348	14,800
31,631	76,053	34,924	30,105	32,013	15,455
51,815	60,485	65,297	70,258	73,591	75,233
5,626	..	2,085	...	...	...
6,76,583	8,28,025	7,75,136	7,65,251	8,26,729	7,55,242
14,00,000	14,00,000	14,00,000	14,00,000	14,00,000	14,00,000
9,31,398	9,91,113	10,05,310	10,06,237	10,21,744	10,14,684
8,54,863	9,18,851	9,27,163	9,51,399	9,65,965	9,62,957
5,26,463	5,52,289	5,84,112	6,32,669	6,65,577	6,99,616
3,22,408	3,23,347	3,72,266	3,35,371	3,55,087	3,27,930
2,99,931	3,56,263	3,42,464	3,68,671	4,29,059	4,88,566
2,28,011	2,22,931	2,44,923	2,45,583	3,03,447	3,49,901
36,83,890	37,54,482	37,39,364	37,41,777	37,50,898	38,21,718
2,75,360	3,04,264	3,70,025	3,18,222	3,34,761	3,70,596
2,69,330	6,79,268	10,50,063	11,72,365	12,45,506	4,54,044
9,70,295	10,26,189	9,81,996	10,02,724	10,75,740	14,09,028
3,22,897	40,785	37,268	50,684	1,12,175	1,00,465
25,48,033	26,65,042	30,61,051	33,68,008	25,75,738	25,16,601
30,136	96,775	1,89,677	44,621	6,852	-15,160
9,56,625	17,10,194	13,76,951	37,67,270	10,46,618	11,16,651
...	...	...	...	20,87,515	25,67,309
20,863	11,932	7,289	...	...	...
1,70,58,284	1,85,97,851	2,00,22,117	2,21,16,615	2,12,24,176	2,14,61,022

STATEMENT NO. II (f)—concl'd.

Heads of Disbursements	Actuals	
	1902-03	1903-04
	Rs.	Rs.
1. Interest on Debt	65,801	1,675
2. Interest : Other Accounts	2,57,938	2,84,782
3. Refunds	89,643	2,30,695
4. Land Revenue	18,69,488	16,90,275
5. Forests	4,81,290	5,23,198
6. Excise (Abkari)	3,26,476	3,27,691
7. Sayar Customs	14,413	15,517
8. Stamps	27,400	26,943
9. Registration	79,897	81,427
10. Mint ... ..	...	...
11. Administration	7,40,934	7,68,722
12. Palace Charges	14,00,000	16,00,000
13. Law and Justice	10,15,319	10,09,545
14. Police	10,13,477	9,78,093
15. Education	7,09,588	7,48,527
16. Muzrai	3,27,702	3,23,662
17. Medical	4,97,137	5,69,488
18. Minor Departments	3,06,650	2,86,827
19. Civil Furlough Allowance, etc., to Officers.	33,26,828	38,25,521
20. Pensions	3,69,967	4,25,028
21. Miscellaneous	13,23,885	12,17,193
22. Mysore Local Force	14,48,729	13,45,426
23. Profit or loss, Mysore Surplus Investment Account.	57,303	4,203
24. Public Works	26,73,182	39,79,841
25. Sanitary Department... ..	-	..
26. Railways	6,87,413	7,67,254
27. Cauvery Falls Electric Power Transmission Scheme.	...	...
28. Civil and Military Station ... ..	...	...
Grand Total ...	2,04,09,616	2,20,08,138

STATEMENT II (g).

DETAILED STATEMENT OF THE EXPENDITURE OF THE
GOVERNMENT OF MYSORE CHARGEABLE TO REVENUE
FROM 1904-05 TO 1908-09.

Heads of Disbursements	Actuals				
	1904-05	1905-06	1906-07	1907-08	1908-09
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Interest on Debt ...	50	50	9,268	2,571	---1,224
2. Interest: Other Accounts ...	3,16,867	3,40,383	2,92,137	2,81,462	3,00,521
3. Refunds ...	2,31,637	2,50,913	2,29,266	2,09,812	1,89,448
4. Land Revenue ...	17,53,237	17,00,118	18,33,503	18,15,279	18,57,629
5. Forest ...	6,47,209	7,88,877	6,58,841	6,64,458	7,61,534
6. Excise ...	3,32,735	3,26,741	3,17,654	3,30,065	3,39,847
7. Customs ...	12,889	15,685	14,058	1,940	1
8. Stamps ...	26,756	26,286	25,701	26,845	36,111
9. Registration ...	85,563	87,166	85,502	82,174	84,074
10. Charges against mining revenue.	...	...	...	1,98,520	1,98,866
11. Administration ...	7,75,292	10,16,532	9,30,271	8,94,698	8,71,266
12. Palace charges ...	16,00,000	16,00,000	16,00,000	16,00,000	16,00,000
13. Law and Justice...	10,43,195	10,68,929	10,56,502	9,79,126	9,14,261
14. Police ...	9,75,390	9,92,467	9,89,384	9,16,369	9,58,425
15. Education ...	7,65,475	7,72,540	8,03,105	13,52,179	10,01,107
16. Muzrai ...	3,27,663	3,47,209	3,41,132	3,35,296	3,49,935
17. Medical ...	5,71,933	5,92,314	6,57,997	5,81,467	7,06,636
18. Minor Departments ...	2,90,637	3,35,960	2,90,161	2,28,293	2,62,963
19. Allowances, etc. ...	39,25,843	39,26,436	39,24,360	39,25,659	39,24,742
20. Pensions ...	4,21,598	4,55,763	5,39,976	6,22,008	6,66,995
21. Miscellaneous ...	7,42,095	6,66,664	6,33,542	4,58,793	3,31,900
22. Mysore Local Force ...	13,27,295	13,51,040	13,63,777	12,89,785	14,14,865
23. Profit or loss: (1) Cost of investment in Government of India securities	8,974	6,293	6,260	12,053	11,078
24. A. Civil charges including Public Works.	1,97,97,754	2,00,48,711	1,97,63,388	1,97,99,606	1,97,06,224
25. Railways ...	9,18,069	27,46,557	27,58,130	11,64,290	10,28,854
26. Cauvery Falls Electric Power Transmission Scheme.	11,72,009	3,44,602	4,57,061	5,28,118	14,56,769
Grand Total, Mysore ...	2,18,87,832	2,31,39,870	2,26,78,552	2,14,92,014	2,21,91,867

STATE

DETAILED STATEMENT OF EXPENDITURE OF THE
In thousands

Heads of Expenditure	1909-10	1910-11	1911-12	1912-13
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
1. Direct Demands on Revenue.	30,86	31,08	40,84	29,98
2. Charges against Mining Revenue.	1,52	1,40	1,45	1,52
3. Interest and Sinking Funds	4,94	5,19	5,08	5,69
4. Palace	19,40	23,40	23,22	23,22
5. Civil Administration	23,45	25,35	26,21	24,91
6. Protection	22,97	23,32	23,31	23,78
7. Public Works	25,24	23,98	25,40	24,66
8. Moral and Material Development.	12,28	12,24	13,29	14,34
9. Local Self-Government ...	2,73	2,60	2,33	47
10. Army and Defence	48,92	48,54	49,25	48,56
11. Famine Relief and Insurance.	1,87	1,97	1,96	2,00
12. Miscellaneous Railway Expenditure.	11	12	17	2,24
13. Special Reserve for non-recurring Expenditure.	...	...	...	...
14. Add unspent allotments transferred to balances at credit of Departments.	...	...	...	...
15. Total	1,94,06	1,99,14	2,01,51	2,01,92
16. Deduct expenditure met from Reserves.	...	...	...	...
17. Total expenditure charged to Revenue.	1,94,06	1,99,14	2,02,51	2,01,92
18. Extraordinary Expenditure.	...	...	...	...
19. Capital outlay not charged to Revenue.	4,51	4,69	9,20	10,54

MENT II (h).

GOVERNMENT OF MYSORE FROM 1909-10 TO 1923-24
of rupees.

1913-14	1914-15	1915-16	1916-17	1917-18	1918-19	1919-20
6	7	8	9	10	11	12
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
33,30	35,25	33,55	34,68	36,42	39,44	43,25
1,62	1,66	1,66	11,05	10,43	9,05	8,12
5,59	5,78	6,60	18,85	20,10	20,12	14,54
22,93	23,27	23,50	23,50	23,50	23,50	23,50
27,70	24,62	25,23	27,53	30,43	32,85	49,25
25,25	25,95	25,53	25,56	25,96	44,00	33,45
24,97	25,77	27,32	34,20	34,24	42,60	36,18
17,96	21,54	25,39	34,32	39,24	51,85	49,98
2,83	4,95	6,07	8,04	8,74	6,26	6,40
49,10	48,47	47,51	50,52	50,10	52,96	59,09
2,00	2,00	2,00	5,00	5,00	5,00	5,00
23	57	90	1,71	1,43	1,04	92
...	...	...	3,50	5,52	8,14	16,52
...	...	...	...	26,37	4,29	8,84
2,13,02	2,19,83	2,25,26	2,79,45	3,19,48	2,98,34	3,57,04
...	...	...	4,47	6,02	37,11	44,12
2,13,02	2,19,83	2,25,26	2,74,98	3,13,46	2,61,23	3,12,92
...	52,00	...	15,49	...	51,81	4,11
41,01	90,67	46,94	41,99	40,81	42,67	85,23

STATEMENT II (h)—*concl'd.*

In thousands of rupees.

Heads of Expenditure	1920-21	1921-22	1922-23	1923-24
	13	14	15	16
	Rs.	Rs.	Rs.	Rs.
1. Direct Demands on Revenue.	50,29	...	...	...
2. Charges against Mining Revenue.	2,02	...	...	...
3. Interest and Sinking Funds	21,75	...	...	...
4. Palace	23,50	...	...	...
5. Civil Administration ...	39,94	...	...	...
6. Protection	41,41	...	...	...
7. Public Works	37,16	...	...	...
8. Moral and Material Development.	60,92	...	...	...
9. Local Self-Government ...	5,50	...	...	...
10. Army and Defence	60,98	...	...	...
11. Famine Relief and Insurance.	...	...	...	...
12. Miscellaneous Railway Expenditure.	59	...	...	...
13. Special Reserve for non-recurring Expenditure.	...	...	...	...
14. Add unspent allotments transferred to balances at credit of Departments.	...	...	...	...
15. Total	3,44,11	...	...	...
16. Deduct expenditure met from Reserves.	16,26	16,82	1,00	7,30
17. Total expenditure charged to Revenue.	3,27,85	...	...	...
18. Extraordinary Expenditure.	4,43
19. Capital outlay not charged to Revenue.	1,10,91	1,12	51,11	21,85

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