

BUDGET

OF THE

Government of India,

February 1927

ACCOUNTS	1925-26
REVISED ESTIMATES	1926-27
BUDGET ESTIMATES	1927-28

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1.—General Statement of the Revenue and Expenditure charged to

	For details, <i>vide</i> State- ment.	Accounts, 1925-26.	Budget Estimate, 1926-27.	Revised Estimate, 1926-27.	Budget Estimate, 1927-28.
		₹	₹	₹	₹
Revenue—					
Principal Heads of Revenue—					
Customs	A	47,77,95,049	46,40,00,000	47,69,71,000	48,64,37,000
Taxes on Income	"	15,85,93,439	16,14,67,000	15,85,47,000	16,95,05,000
Salt	"	6,32,96,778	6,90,00,000	6,70,00,000	7,00,00,000
Opium	"	4,14,89,581	3,80,00,000	4,18,51,000	3,83,08,000
Other Heads	"	2,12,59,871	2,25,43,000	2,26,42,000	2,27,06,000
TOTAL PRINCIPAL HEADS		76,24,44,718	75,50,10,000	76,70,11,000	78,69,56,000
Railways : Net Receipts (as per Railway Budget)		34,40,12,775	35,44,33,000	32,81,80,000	34,97,13,000
Irrigation : Net Receipts	A	12,03,397	8,21,000	9,73,000	10,36,000
Posts and Telegraphs : Net Receipts	"	86,35,229	45,52,000	48,92,000	58,07,000
Interest Receipts	"	4,21,95,320	3,47,11,000	3,81,48,000	3,16,13,000
Civil Administration	"	89,97,693	77,86,000	82,00,000	84,21,000
Currency and Mint	"	4,63,89,101	4,29,68,000	4,17,69,000	2,48,70,000
Civil Works	"	12,85,165	9,98,000	14,91,000	17,45,000
Miscellaneous	"	54,17,872	39,27,000	55,97,000	46,90,000
Military Receipts	"	4,39,51,391	4,29,79,000	4,65,23,000	1,80,49,000
Provincial Contributions and miscellaneous adjustments between Central and Provincial Governments	"	6,24,08,843	5,45,12,000	5,17,61,000	...
Extraordinary Items	"	63,57,154	16,00,000	52,03,000	1,96,76,000
TOTAL REVENUE		1,33,32,98,658	1,30,42,97,000	1,29,97,48,000	1,25,25,76,000
DEFICIT		...	...	...	...
TOTAL		1,33,32,98,658	1,30,42,97,000	1,29,97,48,000	1,25,25,76,000

M. F. GAUNTLETT,
Auditor General.

NEW DELHI,
FINANCE DEPARTMENT;
The 28th February 1927.

Revenue of the Central Government, in India and in England.

	For details, <i>vide</i> State- ment.	Accounts, 1925-26.	Budget Estimate, 1926-27.	Revised Estimate, 1926-27.	Budget Estimate, 1927-28.
		R	R	R	R
Expenditure—					
Direct Demands on the Revenues	B	5,37,59,201	5,00,14,000	4,34,41,000	4,30,30,000
Salt and other Capital outlay charged to Revenue	„	7,18,044	10,20,000	8,39,000	18,79,000
Railways: Interest and Miscellaneous Charges (as per Railway Budget)		28,91,09,206	29,43,46,000	26,80,93,000	29,49,05,000
Irrigation	„	20,15,353	17,34,000	16,52,000	18,70,000
Posts and Telegraphs	„	—1,01,89,731	86,01,000	78,60,000	84,61,000
Debt Services	„	18,34,24,692	17,51,76,000	16,68,69,000	15,74,34,000
Civil Administration	„	10,76,48,431	11,45,30,000	11,27,53,000	11,31,50,000
Currency and Mint	„	70,11,413	78,24,000	77,91,000	74,85,000
Civil Works	„	1,60,41,798	1,80,11,000	1,90,25,000	1,66,98,000
Miscellaneous	„	4,25,59,999	3,96,31,000	4,02,26,000	3,97,15,000
Military Services	„	60,39,37,045	59,17,79,000	60,20,23,000	56,72,49,000
Miscellaneous adjustments between the Central and Provincial Governments	„	15,68,166	6,00,000	4,72,000	...
Extraordinary Items	„	25,76,854	5,00,000	2,87,04,000	7,00,000
TOTAL EXPENDITURE CHARGED TO REVENUE		1,30,01,80,471	1,30,37,66,000	1,29,97,48,000	1,25,25,76,000
SURPLUS		3,31,18,187	5,31,000	...	...
TOTAL		1,33,32,98,658	1,30,42,97,000	1,29,97,48,000	1,25,25,76,000

H. DENNING,
Controller of the Currency.

A. F. L. BRAYNE,
Secretary to the Government of India.

II.—General Statement of the Receipts and Disbursements of the

	For details, vide Statement.	RECEIPTS.			
		Accounts, 1925-26.	Budget Estimate, 1926-27.	Revised Estimate, 1926-27.	Budget Estimate, 1927-28.
		₹	₹	₹	₹
Surplus	C	3,31,18,187	5,31,000	...	...
Railway Capital not charged to Revenue— Capital contributed by Railway Companies and Indian States towards outlay on State Railways (as per Railway Budget)		77,15,537	2,95,19,000	...	2,58,92,000
Debt, Deposits and Advances—					
Permanent Debt (net incurred)	C	...	...	3,35,11,000	7,22,41,000
Unfunded Debt (net incurred)	"	13,45,50,536	9,58,16,000	12,70,76,000	11,63,39,000
Deposits and Advances (net)	"	9,53,74,499	7,01,96,000	19,25,20,000	3,05,76,000
Railway Depreciation and Reserve Funds as per Railway Budget (net)		6,00,99,004	5,25,07,000	2,97,05,000	4,11,58,000
TOTAL DEBT, DEPOSITS AND ADVANCES . . . . .	...	29,00,24,039	21,85,19,000	38,28,12,000	26,03,14,000
Remittances (net) . . . . .	"	...	...	64,13,000	...
Balances of Provincial Governments (net)	"	3,20,25,342	29,000	...	...
TOTAL RECEIPTS . . . . .	...	36,28,83,105	24,85,98,000	38,92,25,000	28,62,06,000
Opening Balance—India . . . . .	...	31,73,60,743	22,88,39,743	25,14,88,041	24,73,44,041
England . . . . .	...	13,51,68,257	14,49,33,257	15,04,63,055	5,24,32,055
TOTAL . . . . .	....	81,54,12,105	62,23,71,000	79,11,76,096	58,59,82,096

M. F. GAUNTLETT,
Auditor General.

NEW DELHI,
FINANCE DEPARTMENT;
The 28th February 1927.

Central Government, in India and in England.

	For details, vide State-ment.	DISBURSEMENTS.			
		Accounts, 1925-26.	Budget Estimate, 1926-27.	Revised Estimate, 1926-27.	Budget Estimate, 1927-28.
		₹	₹	₹	₹
Deficit	C	...	...	...	...
Railway, Irrigation, Posts and Telegraphs and other Capital not charged to Revenue—					
Capital outlay on Security Printing	"	16,39,618	1,72,000	16,68,000	12,000
Construction of State Railways (as per Railway Budget)	"	19,24,49,930	26,00,00,000	27,00,00,000	25,00,00,000
Discharge of Debentures (as per Railway Budget)	"	82,61,618	3,61,85,000	2,63,43,000	3,31,86,000
Redemption of liabilities involved in the purchase of Railways (as per Railway Budget)	"	3,42,73,830	...	...	...
Construction of Irrigation Works	"	—96,675	—55,000	—76,000	16,000
Capital outlay on Posts and Telegraphs	"	2,23,54,139	59,32,000	31,35,000	58,02,000
Capital outlay on Vizagapatam Port	"	64,76,753	48,70,000	38,14,000	39,43,000
Currency Capital outlay . . . . .	"	...	...	8,61,000	19,23,000
Initial expenditure on new Capital at Delhi	"	99,06,184	1,00,50,000	75,00,000	70,00,000
Payment of commuted value of pensions	"	...	35,00,000	35,00,000	33,35,000
TOTAL CAPITAL ACCOUNT DISBURSEMENTS		27,52,65,397	32,06,54,000	31,67,45,000	30,52,17,000
Debt, Deposits and Advances—					
Permanent Debt (net discharged)	"	4,03,35,226	89,17,000	...	...
Floating Debt (net discharged)	"	25,000	...	8,18,15,000	...
TOTAL DEBT, DEPOSITS AND ADVANCES		4,03,60,226	89,17,000	8,18,15,000	...
Loans and Advances by Central Government (net Advances)	"	8,92,44,608	8,06,23,000	5,19,45,000	3,03,02,000
Remittances (net)	"	85,90,778	5,48,000	...	14,95,000
Balances of Provincial Governments (net) . . . . .	"	...	...	4,08,95,000	5,18,92,000
TOTAL DISBURSEMENTS . . . . .	...	41,34,61,009	41,07,42,000	49,14,00,000	38,89,06,000
Closing Balance—India . . . . .	...	25,14,88,041	15,61,98,743	24,73,44,041	14,69,89,041
England . . . . .	...	15,04,63,055	5,54,30,257	5,24,32,055	5,00,87,055
TOTAL . . . . .	...	81,54,12,105	62,23,71,000	79,11,76,096	58,59,82,096

H. DENNING,
Controller of the Currency.

A. F. L. BRAYNE,
Secretary to the Government of India.

A.—Statement of the Revenue of the Central

HEADS OF REVENUE.	Accounts, 1925-26.				REVISED ESTIMATE	
	India.	* England.	Exchange.	TOTAL.	India.	* England.
	₹	₹	₹	₹	₹	₹
Principal Heads of Revenue—						
I.—Customs	47,77,95,049	...	...	47,77,95,049	47,69,71,000	...
II.—Taxes on Income	15,92,09,274	—4,64,137	—1,51,698	15,85,93,439	15,93,50,000	—6,00,000
III.—Salt	6,32,96,778	...	...	6,32,96,778	6,70,00,000	...
IV.—Opium	4,14,99,581	...	...	4,14,99,581	4,18,51,000	...
V.—Land Revenue	38,52,885	...	...	38,52,885	41,05,000	...
VI.—Excise	42,20,576	...	...	42,20,576	48,53,000	...
VII.—Stamps	27,14,757	...	...	27,14,757	26,55,000	...
VIII.—Forest	18,74,128	...	...	18,74,128	24,84,000	...
IX.—Registration	1,68,043	...	...	1,68,043	1,65,000	...
X.—Tributes from Indian States	84,29,482	...	...	84,29,482	83,80,000	...
TOTAL	76,30,60,553	—4,64,137	—1,51,698	76,24,44,718	76,78,14,000	—6,00,000
Irrigation, etc.—						
XIII.—Works for which Capital accounts are kept—Gross Receipts	19,06,454	...	...	19,06,454	22,38,000	...
Deduct—Working Expenses	7,09,351	...	...	7,09,351	12,71,000	...
Net Receipts	11,97,103	...	...	11,97,103	9,67,000	...
XIV.—Works for which no Capital accounts are kept	6,294	...	...	6,294	6,000	...
TOTAL	12,03,397	...	...	12,03,397	9,78,000	...
Posts and Telegraphs—						
XV.—Posts and Telegraphs—						
Indian Postal and Telegraph Department—						
Gross Receipts	10,21,37,542	...	...	10,21,37,542	10,51,03,000	...
Deduct—Working Expenses	9,28,89,569	6,82,946	2,23,286	9,37,95,801	9,97,03,000	5,91,000
Net Receipts	92,47,973	—6,82,946	—2,23,286	83,41,741	54,00,000	—5,91,000
Indo-European Telegraph Department—						
Gross Receipts	22,39,246	10,57,716	3,45,768	36,42,730	15,30,000	15,50,000
Deduct—Working Expenses	31,89,855	1,20,293	39,094	33,49,242	31,65,000	1,17,000
Net Receipts	—9,50,609	9,37,423	3,06,674	2,93,488	—16,35,000	14,33,000
TOTAL	82,97,364	2,54,477	83,388	86,35,229	37,65,000	8,42,000
Debt Services—						
XVI.—Interest	95,77,147	2,46,46,525	79,71,648	4,21,95,320	66,53,000	2,35,39,000
Carried over	78,21,38,461	2,44,36,865	79,03,338	81,44,78,664	77,92,05,000	2,37,81,000

* Sterling converted into Rupees at £1=Rs. 10.

Government, in India and in England.

1926-27.		Increase (+) Decrease (-) as compared with Budget, 1926-27.	BUDGET ESTIMATE, 1927-28.				Increase (+) Decrease (-) as compared with Revised, 1926-27.
Exchange.	TOTAL.		India.	* England.	Exchange.	TOTAL.	
₹	₹	₹	₹	₹	₹	₹	₹
...	47,69,71,000	+ 1,29,71,000	48,64,37,000	...	...	48,64,37,000	+ 94,66,000
-2,03,000	15,85,47,000	-29,20,000	16,95,05,000	...	...	16,95,05,000	+ 1,09,58,000
...	6,70,00,000	-20,00,000	7,00,00,000	...	...	7,00,00,000	+ 30,00,000
...	4,18,51,000	+ 38,51,000	3,83,08,000	...	...	3,83,08,000	-35,43,000
...	41,05,000	+ 2,02,000	41,97,000	...	...	41,97,000	+ 92,000
...	48,53,000	+ 1,93,000	44,89,000	...	...	44,89,000	-3,64,000
...	26,55,000	-92,000	26,47,000	...	...	26,47,000	-8,000
...	24,84,000	-1,91,000	27,21,000	...	...	27,21,000	+ 2,37,000
...	1,65,000	+ 1,000	1,66,000	...	...	1,66,000	+ 1,000
...	83,80,000	-14,000	84,86,000	...	...	84,86,000	+ 1,06,000
-2,03,000	76,70,11,000	+ 1,20,01,000	78,69,56,000	...	...	78,69,56,000	+ 1,99,45,000
...	22,38,000	+ 2,20,000	20,83,000	...	...	20,83,000	-1,55,000
...	12,71,000	-69,000	10,53,000	...	...	10,53,000	+ 2,18,000
...	9,67,000	+ 1,51,000	10,30,000	...	...	10,30,000	+ 63,000
...	6,000	+ 1,000	6,000	...	...	6,000	...
...	9,73,000	+ 1,52,000	10,36,000	...	...	10,36,000	+ 63,000
...	10,51,03,000	-13,62,000	10,79,83,000	...	...	10,79,83,000	+ 28,80,000
2,00,000	10,04,94,000	+ 12,56,000	10,16,80,000	5,46,000	1,62,000	10,24,08,000	-19,14,000
-2,00,000	46,09,000	-1,06,000	63,03,000	-5,46,000	-1,82,000	55,75,000	+ 9,66,000
5,24,000	36,04,000	+ 2,00,000	17,15,000	14,60,000	4,87,000	36,62,000	+ 58,000
39,000	33,21,000	+ 2,46,000	32,72,000	1,19,000	39,000	34,30,000	-1,09,000
4,85,000	2,83,000	+ 4,46,000	-15,57,000	13,41,000	4,48,000	2,32,000	-51,000
2,85,000	48,92,000	+ 3,40,000	47,46,000	7,95,000	2,66,000	58,07,000	+ 9,15,000
79,56,000	3,81,48,000	+ 34,37,000	70,69,000	1,84,08,000	61,36,000	3,16,13,000	-65,35,000
80,88,000	81,10,24,000	+ 1,59,30,000	79,98,07,000	1,92,03,000	64,02,000	82,54,12,000	+ 1,43,88,000

A.—Statement of the Revenue of the Central

HEADS OF REVENUE.	ACCOUNTS, 1925-26.				REVISED ESTIMATE	
	India.	England.	Exchange.	TOTAL.	India.	England.
	₹	₹	₹	₹	₹	₹
Brought forward	78,21,38,461	2,44,36,865	79,03,338	81,44,78,664	77,92,05,000	2,37,81,000
Civil Administration—						
XVII.—Administration of Justice	3,68,992	...	...	3,68,992	3,64,000	...
XVIII.—Jails and Convict Settlements	5,96,187	...	...	5,96,187	3,35,000	...
XIX.—Police	5,33,581	...	...	5,33,581	1,22,000	...
XX.—Ports and Pilotage	25,18,474	...	...	25,18,474	24,76,000	...
XXI.—Education	1,34,660	...	...	1,34,660	1,62,000	...
XXII.—Medical	3,53,810	...	...	3,53,810	3,57,000	...
XXIII.—Public Health	1,86,039	...	...	1,86,039	1,84,000	...
XXIV.—Agriculture	17,98,750	...	...	17,98,750	16,42,000	...
XXV.—Industries	...	...	...	...	...	...
XXVI.—Miscellaneous Departments	25,07,200	...	...	25,07,200	13,03,000	...
XXVII.—Indian Stores Department	...	...	...	...	12,55,000	...
TOTAL	89,97,693	...	...	89,97,693	82,00,000	...
Currency and Mint—						
XXVII.—Currency	3,05,76,466	93,56,509	30,62,989	4,29,95,964	3,04,08,000	76,50,000
XXVIII.—Mint	33,93,123	11	3	33,93,137	10,77,000	36,000
TOTAL	3,39,69,589	93,56,520	30,62,992	4,63,89,101	3,14,85,000	76,86,000
Civil Works—						
XXX.—Civil Works	12,85,165	...	...	12,85,165	14,91,000	...
Miscellaneous—						
XXXIII.—Receipts in aid of Superannuation	20,36,771	3,80,543	1,24,661	25,41,975	17,84,000	3,53,000
XXXIV.—Stationery and Printing	16,11,026	8,693	2,829	16,22,548	17,77,000	9,000
XXXV.—Miscellaneous	7,93,621	3,46,833	1,12,895	12,53,349	10,97,000	3,40,000
TOTAL	44,41,418	7,36,069	2,40,385	54,17,872	46,58,000	7,02,000
Military Receipts—						
XXXVI.—Army—						
Effective	2,77,40,445	26,55,816	8,75,136	3,12,71,397	2,76,75,000	25,85,000
Non-effective	13,62,246	6,50,731	2,11,524	22,24,501	10,11,000	11,03,000
	2,91,02,691	33,06,547	10,86,660	3,34,95,898	2,86,86,000	36,88,000
XXXVII.—Marine	14,74,245	...	...	14,74,245	13,71,000	...
XXXVIII.—Military Engineer Services	89,81,248	...	...	89,81,248	1,15,32,000	...
TOTAL	3,95,58,184	33,06,547	10,86,660	4,39,51,391	4,15,89,000	36,88,000
Provincial Contributions and miscellaneous adjustments between Central and Provincial Governments—						
XXXIX.—Contributions to the Central Government by Provincial Governments	6,20,12,000	...	...	6,20,12,000	5,17,12,000	...
XXXIXA.—Miscellaneous adjustments between the Central and Provincial Governments	3,96,843	...	...	3,96,843	49,000	...
TOTAL	6,24,08,843	...	...	6,24,08,843	5,17,61,000	...
Extraordinary Items—						
XL.—Extraordinary Receipts	28,346	47,58,280	15,70,528	63,57,154	7,45,000	33,32,000
XL-A.—Transfers from Revenue Reserve Fund	...	...	...	...	...	...
TOTAL	28,346	47,58,280	15,70,528	63,57,154	7,45,000	33,32,000
Railway Revenues as per Railway Budget	34,17,74,416	16,77,748	5,60,611	34,40,12,775	33,01,71,000	—14,88,000
TOTAL REVENUE	1,27,46,02,115	4,42,72,029	1,44,24,514	1,33,32,98,658	1,24,93,05,000	3,77,01,000

* Sterling converted into Rupees at £1=Rs. 10.

Government, in India and in England—continued.

1926-27.		Increase (+) Decrease (-) as compared with Budget, 1926-27.	BUDGET ESTIMATE, 1927-28.				Increase (+) Decrease (-) as compared with Revised, 1926-27.
Exchange.	TOTAL.		India.	England.	Exchange.	TOTAL.	
₹	₹	₹	₹	₹	₹	₹	₹
80,38,000	81,10,24,000	+ 1,59,30,000	79,98,07,000	1,92,03,000	64,02,000	82,54,12,000	+ 1,43,88,000
...	3,64,000	+ 81,000	3,65,000	...	...	3,65,000	+ 1,000
...	3,35,000	- 66,000	3,33,000	...	...	3,33,000	- 2,000
...	1,22,000	+ 51,000	1,24,000	...	...	1,24,000	+ 2,000
...	24,76,000	- 14,000	25,20,000	...	...	25,20,000	+ 44,000
...	1,62,000	- 30,000	1,62,000	...	...	1,62,000	...
...	3,57,000	+ 2,29,000	3,58,000	...	...	3,58,000	+ 1,000
...	1,84,000	+ 38,000	1,84,000	...	...	1,84,000	...
...	16,42,000	+ 44,000	17,23,000	...	...	17,23,000	+ 81,000
...	...	...	10,000	...	...	10,000	+ 10,000
...	13,03,000	+ 78,000	12,99,000	...	...	12,99,000	- 4,000
...	12,55,000	+ 55,000	13,43,000	...	...	13,43,000	+ 88,000
...	82,00,000	+ 4,14,000	84,21,000	...	...	84,21,000	+ 2,21,000
25,86,000	4,06,44,000	+ 1,98,000	2,15,52,000	10,00,000	3,34,000	2,28,86,000	- 1,77,58,000
12,000	11,25,000	- 13,97,000	19,83,000	1,000	...	19,84,000	+ 8,59,000
25,98,000	4,17,69,000	- 11,99,000	2,85,35,000	10,01,000	3,34,000	2,48,70,000	- 1,68,99,000
...	14,91,000	+ 4,93,000	17,45,000	...	...	17,45,000	+ 2,54,000
1,19,000	22,56,000	+ 1,30,000	14,28,000	3,37,000	1,12,000	18,72,000	- 3,84,000
3,000	17,89,000	+ 7,85,000	16,10,000	9,000	3,000	16,22,000	- 1,67,000
1,16,000	15,52,000	+ 7,55,000	11,76,000	15,000	5,000	11,96,000	- 3,56,000
2,37,000	55,97,000	+ 16,70,000	42,09,000	3,61,000	1,20,000	46,90,000	- 9,07,000
8,73,000	3,11,33,000	+ 37,27,000	58,57,000	18,96,000	6,82,000	83,85,000	- 2,27,48,000
3,73,000	24,87,000	- 23,000	11,79,000	11,19,000	3,73,000	26,71,000	+ 1,84,000
12,46,000	3,36,20,000	+ 37,04,000	70,86,000	30,15,000	10,05,000	1,10,56,000	- 2,25,64,000
...	13,71,000	- 4,16,000	12,60,000	...	...	12,60,000	- 1,11,000
...	1,15,32,000	+ 2,56,000	57,33,000	...	...	57,33,000	- 57,99,000
12,46,000	4,65,23,000	+ 35,44,000	1,40,29,000	30,15,000	10,05,000	1,80,49,000	- 2,84,74,000
...	5,17,12,000	- 28,00,000	...	...	...	...	- 5,17,12,000
...	49,000	+ 49,000	...	...	...	...	- 49,000
...	5,17,61,000	- 27,51,000	...	...	...	...	- 5,17,61,000
11,26,000	52,03,000	+ 36,03,000	...	12,00,000	4,00,000	16,00,000	- 36,03,000
...	...	...	1,80,76,000	...	...	1,80,76,000	+ 1,80,76,000
11,26,000	52,03,000	+ 36,03,000	1,80,76,000	12,00,000	4,00,000	1,96,76,000	+ 1,44,73,000
- 5,08,000	32,81,80,000	- 2,62,53,000	35,13,96,000	- 12,62,000	- 4,21,000	34,97,13,000	+ 2,15,33,000
1,27,42,000	1,29,97,48,000	- 45,49,000	1,22,12,18,000	2,35,18,000	78,40,000	1,25,25,76,000	- 4,71,72,000

B.—Statement of the Expenditure charged to Revenue

HEADS OF EXPENDITURE.	ACCOUNTS, 1925-26.				REVISED
	India.	England.	Exchange.	TOTAL.	India.
	R	R	R	R	R
Direct Demands on the Revenues—					
1.—Customs	80,14,666	1,22,249	40,117	81,77,032	81,41,000
2.—Taxes on Income	57,83,445	81,606	26,851	58,71,902	61,61,000
3.—Salt	1,24,69,190	27,859	9,110	1,25,06,159	1,23,03,000
4.—Opium	2,10,33,560	85,650	27,934	2,11,47,144	1,05,98,000
5.—Land Revenue	12,26,221	3,134	1,026	12,30,381	12,59,000
6.—Excise	11,29,933	3,600	1,179	11,34,712	10,58,000
7.—Stamps	—1,40,137	6,14,710	2,01,573	6,76,146	1,80,000
8.—Forest	27,14,216	2,04,307	66,772	29,85,295	30,49,000
9.—Registration	30,430	...	...	30,430	31,000
TOTAL	5,22,41,524	11,43,115	3,74,562	5,37,59,201	4,27,78,000
Salt and other Capital outlay charged to Revenue—					
3A.—Capital outlay on Salt Works	7,18,044	...	...	7,18,044	5,89,000
7A.—Capital outlay on Security Printing Press . . . . .	...	...	...	...	2,50,000
8A.—Forest Capital outlay . . . . .	...	...	...	...	...
TOTAL	7,18,044	...	...	7,18,044	8,39,000
Irrigation, etc., Revenue Account—					
14.—Works for which Capital accounts are kept—					
Interest on Debt	12,06,983	...	...	12,06,983	12,03,000
15.—Other Revenue Expenditure	6,41,995	43,050	14,290	6,99,335	3,15,000
TOTAL	18,48,978	43,050	14,290	19,06,318	15,18,000
Irrigation, etc., Capital Account (charged to Revenue)—					
16.—Construction of Irrigation, etc., Works— Financed from Ordinary Revenues	1,09,035	...	...	1,09,035	48,000
Posts and Telegraphs Revenue Account—					
17.—Posts and Telegraphs—					
Interest on Debt—					
Indian Postal and Telegraph Department	46,38,461	...	...	46,38,461	53,26,000
Indo-European Telegraph Department	4,30,673	...	...	4,30,673	5,17,000
TOTAL	50,69,134	...	...	50,69,134	58,43,000
Posts and Telegraphs Capital Account (charged to Revenue)—					
18.—Capital outlay on Posts and Telegraphs—					
Indian Postal and Telegraph Department	—1,40,87,446	...	...	—1,40,87,446	18,52,000
Indo-European Telegraph Department	—14,10,058	1,79,860	58,779	—11,71,419	1,56,000
TOTAL	—1,54,97,504	1,79,860	58,779	—1,52,58,865	20,08,000
Debt Services—					
19.—Interest on Ordinary Debt	20,76,20,974	13,07,07,379	4,28,97,788	38,12,26,141	19,94,31,000
<i>Deduct—Amount chargeable to—</i>					
Railways	13,48,02,967	7,27,10,080	2,38,99,465	23,14,12,512	14,53,89,000
Irrigation	12,06,983	...	...	12,06,983	12,03,000
Posts and Telegraphs	51,25,932	...	...	51,25,932	59,20,000
Other heads	6,45,467	...	...	6,45,467	10,66,000
Provincial Loans Fund	5,20,83,051	...	...	5,20,83,051	5,34,33,000
Remainder chargeable to Ordinary Debt	1,37,56,574	5,79,97,299	1,89,98,323	9,07,52,196	—75,80,000
20.—Interest on other Obligations	4,28,12,115	1,01,447	33,582	4,29,47,144	4,93,19,000
21.—Reduction or Avoidance of Debt	4,97,25,352	...	...	4,97,25,352	4,97,15,000
TOTAL	10,62,94,041	5,80,98,746	1,90,31,905	18,34,24,692	9,14,54,000
Carried over	15,07,83,252	5,94,64,771	1,94,79,536	22,97,27,559	14,44,88,000

*Sterling converted into Rupees at £1 = Rs. 10.

of the Central Government, in India and in England.

ESTIMATE, 1926-27.

BUDGET ESTIMATE, 1927-28.

England.	Exchange.	TOTAL.	Increase (+) Decrease (-) as compared with Budget, 1926-27.	India.	England.	Exchange.	TOTAL.	Increase (+) Decrease (-) as compared with Revised, 1926-27.
₹	₹	₹	₹	₹	₹	₹	₹	₹
1,24,000	42,000	83,07,000	-2,41,000	86,03,000	1,41,000	47,000	37,91,000	+4,84,000
84,000	29,000	62,76,000	-4,97,000	67,35,000	85,000	28,000	68,48,000	+5,72,000
40,000	14,000	1,23,57,000	-9,91,000	1,26,10,000	44,000	15,000	1,26,69,000	+3,12,000
49,000	16,000	1,06,61,000	-47,80,000	89,83,000	57,000	19,000	90,59,000	-16,02,000
4,000	1,000	12,64,000	-96,000	12,10,000	8,000	3,000	12,21,000	-43,000
17,000	6,000	10,81,000	+34,000	11,43,000	9,000	3,000	11,55,000	+74,000
...	...	1,80,000	+2,18,000	10,000	...	...	10,000	-1,70,000
1,76,000	59,000	32,84,000	-2,18,000	29,97,000	1,88,000	63,000	32,48,000	-86,000
...	...	31,000	-2,000	29,000	...	...	29,000	-2,000
4,98,000	1,67,000	4,34,41,000	-65,73,000	4,23,20,000	5,32,000	1,78,000	4,30,30,000	-4,11,000
...	...	5,89,000	-4,31,000	4,56,000	...	...	4,56,000	-1,88,000
...	...	2,50,000	+2,50,000	7,09,000	...	...	7,09,000	+4,59,000
...	...	...	...	7,14,000	...	...	7,14,000	+7,14,000
...	...	8,39,000	-1,81,000	18,79,000	...	...	18,79,000	+10,40,000
...	...	12,03,000	-2,000	12,04,000	...	...	12,04,000	+1,000
64,000	22,000	4,01,000	-70,000	4,26,000	54,000	18,000	4,98,000	+97,000
64,000	22,000	16,04,000	-72,000	16,30,000	54,000	18,000	17,02,000	+98,000
...	...	48,000	-10,000	1,68,000	...	...	1,68,000	+1,20,000
...	...	53,26,000	-3,74,000	56,51,000	...	...	56,51,000	+3,25,000
...	...	5,17,000	+7,000	5,29,000	...	...	5,29,000	+12,000
...	...	58,43,000	-3,67,000	61,80,000	...	...	61,80,000	+3,37,000
...	...	18,52,000	-1,50,000	20,00,000	...	...	20,00,000	+1,48,000
7,000	2,000	1,85,000	-2,24,000	2,76,000	4,000	1,000	2,81,000	+1,16,000
7,000	2,000	20,17,000	-3,74,000	22,76,000	4,000	1,000	22,81,000	+2,64,000
13,04,45,000	4,40,87,000	37,39,63,000	-54,54,000	20,26,14,000	12,89,18,000	4,29,73,000	37,45,05,000	+5,42,000
7,42,11,000	2,50,81,000	24,46,81,000	-8,60,000	15,62,08,000	7,65,42,000	2,55,14,000	25,82,64,000	-1,35,83,000
...	...	12,03,000	+2,000	12,04,000	...	...	12,04,000	-1,000
...	...	59,20,000	+2,90,000	62,77,000	...	...	62,77,000	-3,57,000
...	...	10,66,000	+45,000	13,80,000	...	...	13,80,000	-3,14,000
...	...	5,34,33,000	-4,51,000	5,36,05,000	...	...	5,36,05,000	-1,72,000
5,62,34,000	1,90,06,000	6,76,67,000	-64,28,000	1,60,60,000	5,23,76,000	1,74,59,000	5,37,75,000	-1,38,85,000
1,81,000	44,000	4,94,94,000	-17,31,000	5,22,95,000	1,38,000	46,000	5,24,79,000	+29,85,000
...	...	4,97,15,000	-1,48,000	5,11,80,000	...	...	5,11,50,000	+14,65,000
5,63,65,000	1,90,50,000	16,68,69,000	-83,07,000	8,74,15,000	5,25,14,000	1,75,05,000	15,74,34,000	-94,35,000
5,69,32,000	1,92,41,000	22,06,61,000	-1,58,84,000	14,18,68,000	5,31,04,000	1,77,02,000	21,26,74,000	-79,87,000

B.—Statement of the Expenditure charged to Revenue

HEADS OF EXPENDITURE.	ACCOUNTS, 1925-26.				REVENUE
	India.	England.	Exchange.	TOTAL.	India.
	R	R	R	R	R
Brought forward	15,07,88,252	5,94,64,771	1,94,79,586	22,97,27,559	14,44,88,000
Civil Administration—					
22.—General Administration—					
A.—Heads of Provinces (including Governor General) and Executive Councils					21,78,000
B.—Legislative Bodies					6,18,000
C.—Secretariat and headquarters establishment	1,20,64,578	26,21,188	8,55,876	1,55,41,642	82,39,000
D.—Commissioners					...
E.—District Administration					17,68,000
F.—Home Administration, etc.					...
23.—Audit	80,54,806	2,60,891	85,515	84,01,212	81,18,000
24.—Administration of Justice	12,06,032	86,438	28,395	13,20,863	14,18,000
25.—Jails and Convict Settlements	35,32,604	41,162	18,511	35,87,277	38,86,000
26.—Police	92,50,750	2,22,502	72,746	95,45,998	91,30,000
27.—Ports and Pilotage	27,96,464	3,26,543	1,06,970	32,29,977	30,98,000
28.—Ecclesiastical	22,40,596	7,04,641	2,30,612	31,75,849	23,83,000
29.—Political	3,22,22,601	10,82,804	3,54,181	3,36,59,586	3,18,98,000
29-A.—Frontier Watch and Ward					...
30.—Scientific Departments	71,72,659	6,38,145	2,08,331	80,19,135	77,62,000
31.—Education	81,21,552	59,349	19,389	32,00,290	37,32,000
32.—Medical	26,95,170	1,73,235	56,851	29,25,256	27,85,000
33.—Public Health	12,85,465	53,908	17,554	13,06,927	16,57,000
34.—Agriculture	25,64,374	1,06,547	35,054	27,05,975	25,68,000
35.—Industries	85,51,131	22,078	7,241	85,80,450	84,57,000
36.—Aviation	1,16,932	3,825	1,250	1,22,007	15,07,000
37.—Miscellaneous Departments					8,90,000
37-A.—Indian Stores Department	23,30,361	-3,628	-748	23,25,987	15,94,000
TOTAL	9,91,56,075	63,99,628	20,92,728	10,76,48,431	10,36,76,000
Currency and Mint—					
38.—Currency	28,66,706	18,93,798	6,23,805	53,84,307	30,40,000
39.—Mint	15,57,581	52,861	17,164	16,27,106	15,56,000
TOTAL	44,24,287	19,46,157	6,40,969	70,11,413	45,96,000
Civil Works—					
41.—Civil Works	1,58,49,179	1,45,081	47,588	1,60,41,798	1,88,47,000
Miscellaneous—					
43.—Famine Relief and Insurance—					
A.—Famine Relief	1,12,063	...	...	1,12,063	1,14,000
44.—Territorial and Political Pensions	28,36,914	1,05,410	34,318	29,76,642	29,76,000
45.—Superannuation Allowances and Pensions	36,37,772	1,90,78,693	62,50,310	2,89,66,775	15,14,000
45A.—Commutation of pensions financed from Ordinary Revenue					...
46.—Stationery and Printing	19,13,448	11,45,187	3,72,888	34,31,523	25,04,000
47.—Miscellaneous	53,10,854	13,27,224	4,34,918	70,72,996	54,75,000
TOTAL	1,38,11,051	2,16,56,514	70,92,434	4,25,59,999	1,25,89,000
Military Services—					
48.—Army—					
Effective	39,02,71,737	6,58,13,052	2,15,03,078	47,75,87,867	38,52,28,000
Non-effective	8,53,34,625	8,12,29,714	1,02,30,147	7,67,94,486	3,47,04,000
	42,56,06,362	9,70,42,766	3,17,33,220	55,43,82,348	41,99,32,000
49.—Marine	42,48,915	18,69,037	6,12,076	67,30,028	41,65,000
50.—Military Engineer Services	4,23,73,009	3,40,652	1,11,008	4,28,24,669	4,43,37,000
TOTAL	47,22,28,286	9,92,52,455	3,24,56,304	60,39,37,045	46,84,34,000
Contributions and miscellaneous adjustments between Central and Provincial Governments—					
51A.—Miscellaneous adjustments between the Central and Provincial Governments	15,68,166	...	...	15,68,166	4,72,000
Extraordinary Items—					
52.—Extraordinary Payments					
52 A.—Transfers to Revenue Reserve Fund	25,76,854	...	...	25,76,854	5,00,000
	...	...	...	...	2,82,04,000
TOTAL	25,76,854	...	...	25,76,854	2,87,04,000
Railway Expenditure as per Railway Budget	17,31,75,335	8,72,75,849	2,86,58,022	28,91,09,206	15,27,02,000
TOTAL EXPENDITURE CHARGED TO REVENUE	93,35,72,485	27,61,40,405	9,04,67,581	1,30,01,80,471	98,45,02,000

* Sterling converted into Rupees at £1 = R10.

of the Central Government, in India and in England.

ESTIMATE, 1926-27.				BUDGET ESTIMATE, 1927-28.				
England.	Exchange.	TOTAL.	Increase (+) Decrease (-) as compared with Budget, 1926-27.	India.	England.	Exchange.	TOTAL.	Increase (+) Decrease (-) as compared with Revised, 1926-27.
₹	₹	₹	₹	₹	₹	₹	₹	₹
5,69,32,000	1,92,41,000	22,06,61,000	-1,58,84,000	14,18,68,000	5,31,04,000	1,77,02,000	21,26,74,000	-79,87,000
...	...	21,78,000	+ 49,000	21,51,000	...	...	21,51,000	-27,000
...	...	6,18,000	-55,000	6,38,000	...	...	6,33,000	+ 15,000
...	...	82,39,000	-5,04,000	91,86,000	...	...	91,86,000	+ 9,47,000
...	...	17,68,000	-78,000	18,72,000	...	...	18,72,000	+ 1,04,000
29,99,000	10,14,000	40,13,000	-75,000	...	34,99,000	11,66,000	46,65,000	+ 6,52,000
2,78,000	94,000	84,90,000	-36,000	84,57,000	2,98,000	99,000	88,54,000	+ 3,64,000
36,000	12,000	14,61,000	-97,000	13,40,000	58,000	19,000	14,17,000	-44,000
26,000	9,000	39,21,000	+ 1,91,000	39,74,000	38,000	18,000	40,25,000	+ 1,04,000
1,47,000	50,000	93,27,000	-3,84,000	70,47,000	2,04,000	68,000	73,19,000	-20,08,000
8,27,000	1,10,000	35,35,000	-2,03,000	31,15,000	3,81,000	1,27,000	36,23,000	+ 88,000
6,85,000	2,32,000	33,00,000	-3,43,000	24,80,000	6,85,000	2,29,000	33,94,000	+ 94,000
7,82,000	2,64,000	3,29,41,000	-3,36,000	1,34,72,000	8,85,000	2,95,000	1,46,52,000	-1,82,92,000
...	...	...	...	2,48,58,000	10,000	3,000	2,43,66,000	+ 2,43,66,000
7,51,000	2,54,000	87,67,000	+ 31,000	87,90,000	8,39,000	2,80,000	99,09,000	+ 11,42,000
71,000	24,000	38,27,000	-51,000	51,99,000	74,000	25,000	52,98,000	+ 14,71,000
1,97,000	67,000	30,49,000	-28,000	27,02,000	1,66,000	55,000	29,23,000	-1,28,000
1,05,000	85,000	17,97,000	-1,30,000	15,31,000	82,000	28,000	16,41,000	-1,56,000
1,25,000	42,000	27,30,000	-2,03,000	28,96,000	1,08,000	36,000	30,40,000	+ 3,10,000
30,000	10,000	84,97,000	-5,73,000	7,74,000	48,000	16,000	8,38,000	-76,59,000
3,000	1,000	15,11,000	+ 11,57,000	3,96,000	3,000	1,000	4,00,000	-11,11,000
2,22,000	75,000	11,87,000	-1,09,000	9,37,000	2,25,000	75,000	12,37,000	+ 1,68,000
67,84,000	22,93,000	11,27,53,000	-17,77,000	10,30,12,000	76,03,000	25,35,000	11,31,50,000	+ 3,97,000
23,35,000	7,89,000	61,64,000	+ 62,000	31,56,000	17,82,000	5,94,000	55,32,000	-6,32,000
53,000	18,000	16,27,000	-95,000	18,76,000	58,000	19,000	19,53,000	+ 3,26,000
23,88,000	8,07,000	77,91,000	-33,000	50,32,000	18,40,000	6,13,000	74,85,000	-3,06,000
1,33,000	45,000	1,90,25,000	+ 10,14,000	1,66,09,000	67,000	22,000	1,66,98,000	-23,27,000
...	...	1,14,000	+ 54,000	...	...	...	...	-1,14,000
1,11,000	38,000	31,25,000	+ 93,000	28,97,000	1,11,000	37,000	30,45,000	-80,000
1,86,46,000	63,02,000	2,64,62,000	+ 4,75,000	11,96,000	1,83,21,000	61,07,000	2,56,24,000	-8,38,000
...	...	...	...	5,13,000	...	...	5,13,000	+ 5,13,000
5,22,000	1,76,000	32,02,000	-2,94,000	25,73,000	7,27,000	2,42,000	35,42,000	+ 3,40,000
13,81,000	4,67,000	73,23,000	+ 2,67,000	53,07,000	12,63,000	4,21,000	69,91,000	-3,32,000
2,06,60,000	69,83,000	4,02,26,000	+ 5,95,000	1,24,86,000	2,04,22,000	68,07,000	3,97,15,000	-5,11,000
6,20,37,000	2,09,67,000	46,82,32,000	+ 1,16,27,000	35,29,61,000	5,95,44,000	1,98,48,000	43,23,53,000	-3,58,79,000
3,54,47,000	1,19,80,000	8,21,31,000	-23,48,000	3,52,86,000	3,58,89,000	1,19,63,000	8,31,38,000	+ 10,07,000
9,74,84,000	3,29,47,000	55,03,63,000	+ 92,79,000	38,82,47,000	9,54,33,000	3,18,11,000	51,54,91,000	-3,48,72,000
19,60,000	6,63,000	67,88,000	-10,92,000	49,88,000	23,04,000	7,68,000	80,60,000	+ 12,72,000
4,00,000	1,35,000	4,48,72,000	+ 20,57,000	4,32,55,000	3,25,000	1,08,000	4,36,93,000	-11,74,000
9,98,44,000	3,37,45,000	60,20,23,000	+ 1,02,44,000	43,85,00,000	9,80,82,000	3,26,87,000	56,72,49,000	-3,47,74,000
...	...	4,72,000	-1,28,000	...	...	...	...	-4,72,000
...	...	5,00,000	...	7,00,000	...	...	7,00,000	+ 2,00,000
...	...	2,82,04,000	+ 2,82,04,000	...	...	...	...	-2,82,04,000
...	...	2,87,04,000	+ 2,82,04,000	7,00,000	...	...	7,00,000	-2,80,04,000
8,82,43,000	2,91,48,000	26,80,93,000	-2,62,53,000	17,75,57,000	8,80,11,000	2,93,37,000	29,49,05,000	+ 2,68,12,000
27,29,84,000	9,22,62,000	1,29,97,48,000	-40,18,000	39,37,64,000	26,91,09,000	8,97,03,000	1,25,25,76,000	-4,71,72,000

C.—Statement of Receipts and Disbursements of the

	ACCOUNTS, 1925-26.			REVISED ESTIMATE, 1926-27.			BUDGET ESTIMATE, 1927-28.		
	India.	England.	TOTAL.	India.	England.	TOTAL.	India.	England.	TOTAL.
	R	R	R	R	R	R	R	R	R
Revenue (from Statement A)	1,27,46,02,115	4,42,72,029	1,31,88,74,144	1,24,93,05,000	3,77,01,000	1,28,70,06,000	1,22,12,18,000	2,35,18,000	1,24,47,36,000
Exchange added to Revenue	1,44,24,514	...	1,44,24,514	1,27,42,000	...	1,27,42,000	78,40,000	...	78,40,000
TOTAL	1,28,90,26,629	4,42,72,029	1,33,32,98,658	1,26,20,47,000	3,77,01,000	1,29,97,48,000	1,22,90,58,000	2,35,18,000	1,25,25,76,000
Railway Capital not charged to Revenue—									
As per Railway Budget	21,50,537	55,65,000	77,15,537	...	...	...	64,73,000	1,94,19,000	2,58,92,000
Public Debt Incurred—									
Permanent Debt—									
<i>Sterling Debt—</i>									
7 per cent. Stock	...	94,137	...	...	1,02,000	...	...	...	...
5½ per cent. Stock	...	10,49,816	...	...	11,16,000	...	...	11,87,000	...
4½ per cent. Stock	...	9,15,247	...	...	9,66,000	...	...	10,19,000	...
<i>Rupee Debt—</i>									
New Rupee Loan	...	...	...	...	...	...	27,00,00,000	...	...
5½ per cent. Bonds, 1923	500	...	...	...	...	...	...	...	...
5 per cent. Bonds, 1935	4,72,65,800	...	...	...	...	...	...	...	...
5 per cent. Loan, 1945-55	25,88,51,300	...	...	...	...	...	...	...	...
4 per cent. Loan, 1960-70	...	...	...	29,49,71,000	...	...	...	...	...
3½ per cent. Loans	...	...	...	22,44,000	...	...	15,40,000	...	...
TOTAL	30,81,17,600	20,59,200	30,81,76,800	29,72,15,000	21,84,000	29,93,99,000	27,15,40,000	22,06,000	27,37,46,000
Floating Debt—									
Treasury Bills Issued to Public	35,000	...	...	...	...	...	...	...	...
Issued to Paper Currency Reserve	49,65,00,000	...	...	49,65,00,000	...	...	41,47,00,000	...	...
TOTAL	49,65,35,000	...	49,65,35,000	49,65,00,000	...	49,65,00,000	41,47,00,000	...	41,47,00,000
Unfunded Debt—									
Deposits of Service Funds	11,56,082	2,65,372	...	11,18,000	4,25,000	...	11,18,000	3,37,000	...
Post Office Cash Certificates	9,55,56,358	...	...	7,84,00,000	...	...	7,20,00,000	...	...
Savings Bank Deposits	28,19,61,436	3,26,152	...	29,90,97,000	3,20,000	...	30,05,73,000	3,20,000	...
TOTAL	37,86,73,876	5,91,524	37,92,65,400	37,86,15,000	7,45,000	37,93,60,000	37,36,91,000	6,57,000	37,43,48,000
Deposits and Advances—									
Deposits of Local Funds—									
District Funds	15,18,57,894	...	...	15,61,61,000	...	...	14,41,99,000	...	...
Other Funds	9,01,46,169	...	...	9,46,84,000	...	...	9,35,36,000	...	...
Sinking Funds for Central Loans	97,21,000	...	...	1,43,56,000	...	...	1,48,52,000	...	...
Other appropriations for Reduction or Avoidance of Debt	4,00,04,353	...	...	3,61,11,000	...	...	3,75,76,000	...	...
Sinking Fund Investment Account	...	...	...	52,95,000	...	...	...	...	...
Sinking Funds for loans granted to local bodies	3,51,674	...	...	3,66,000	...	...	3,80,000	...	...
Gold Standard Reserve	...	50,40,81,657	...	...	...	...	...	26,16,00,000	...
Paper Currency Reserve	...	1,04,64,39,715	...	...	33,41,67,000	...	...	10,00,00,000	...
Deposits of Branch Line Companies	6,41,214	...	...	13,67,000	...	...	6,62,000	...	...
Posts and Telegraphs Depreciation Fund	33,54,573	...	...	33,74,000	...	...	36,68,000	...	...
Provincial Loans Fund	15,23,75,989	...	...	11,87,29,000	...	...	10,33,89,000	...	...
Departmental and Judicial Deposits	91,20,65,946	...	...	87,67,58,000	...	...	87,32,51,000	...	...
Advances	17,49,10,144	25,96,918	...	17,60,78,000	6,06,000	...	16,30,85,000	3,98,000	...
Discount Sinking Fund	...	...	...	...	...	...	4,37,000	...	...
Suspense	10,81,10,240	1,62,66,936	...	6,51,27,000	1,83,53,000	...	1,62,14,000	1,85,53,000	...
Exchange on Remittance Accounts	...	...	...	10,41,25,000	...	...	...	...	...
Miscellaneous	35,51,459	34,70,983	...	8,54,17,000	1,11,15,000	...	2,60,000	1,07,24,000	...
Revenue Reserve Fund	...	...	...	2,82,04,000	...	...	...	...	...
TOTAL	1,64,70,93,655	1,57,28,56,309	3,21,99,49,864	1,76,61,52,000	1,27,95,94,000	3,04,57,46,000	1,44,15,09,000	38,12,84,000	1,82,27,98,000
Railway Depreciation and Reserve Funds as per Railway Budget	14,46,18,972	...	14,46,18,972	11,04,11,000	...	11,04,11,000	13,11,58,000	...	13,11,58,000
Carried over	4,26,42,16,269	1,62,53,43,982	...	4,31,09,40,000	1,32,02,24,000	...	3,86,81,29,000	42,70,84,000	...

* Sterling converted into Rupees at 21=Rs. 10.

Central Government, in India and in England.

	ACCOUNTS, 1925-26.			REVISED ESTIMATE, 1926-27.			BUDGET ESTIMATE, 1927-28.		
	India.	England.	TOTAL.	India.	England.	TOTAL.	India.	England.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹
Expenditure (from Statement B)	93,35,72,485	27,61,40,405	1,20,97,12,890	93,45,02,000	27,29,84,000	1,20,74,86,000	89,37,64,000	26,91,09,000	1,16,28,73,000
Exchange charged as Expenditure	9,04,67,581	...	9,04,67,581	9,22,62,000	...	9,22,62,000	8,97,03,000	...	8,97,03,000
TOTAL	1,02,40,40,066	27,61,40,405	1,30,01,80,471	1,02,67,64,000	27,29,84,000	1,29,97,48,000	98,34,67,000	26,91,09,000	1,25,25,76,000
Irrigation, Posts and Telegraphs and other Capital not charged to Revenue—									
CAPITAL OUTLAY ON SECURITY PRINTING	12,92,866	3,46,752	16,39,618	15,82,000	86,000	16,68,000	12,000	...	12,000
CONSTRUCTION OF IRRIGATION WORKS	—96,675	...	—96,675	—76,000	...	—76,000	16,000	...	16,000
CAPITAL OUTLAY ON POSTS AND TELEGRAPHS	2,12,49,587	11,04,552	2,23,54,139	21,59,000	9,76,000	31,35,000	49,21,000	8,81,000	58,02,000
CAPITAL OUTLAY ON VIZAGAPATAM PORT	56,90,892	7,85,861	64,76,753	28,64,000	9,50,000	38,14,000	36,93,000	2,50,000	39,43,000
CURRENCY CAPITAL OUTLAY	...	...	...	8,55,000	6,000	8,61,000	14,90,000	4,33,000	19,23,000
INITIAL EXPENDITURE ON NEW CAPITAL AT DELHI.	96,42,819	2,63,365	99,06,184	72,73,000	2,27,000	75,00,000	66,58,000	3,42,000	70,00,000
PAYMENT OF COMMUTED VALUE OF PENSIONS	...	...	...	35,00,000	...	35,00,000	33,35,000	...	33,35,000
TOTAL	3,77,79,489	25,00,530	4,02,80,019	1,81,57,000	22,45,000	2,04,02,000	2,01,25,000	19,06,000	2,20,31,000
RAILWAY CAPITAL NOT CHARGED TO REVENUE—As per Railway Budget	12,82,32,916	10,67,52,462	23,49,85,378	18,41,54,000	11,21,89,000	29,63,43,000	17,32,97,000	10,98,89,000	28,31,86,000
Public Debt Discharged—									
Permanent Debt—									
<i>Sterling Debt—</i>									
7 p. c. Stock	...	...	...	...	99,91,000	...	...	...	...
State Railway annuities	...	1,30,23,880	...	...	1,34,72,000	...	...	1,39,39,000	...
Do. Sinking Funds	...	36,41,000	...	...	20,00,000	...	...	20,00,000	...
Redemption of liabilities assumed in respect of British War Loan (1929-47)	...	48,76,819	...	...	51,20,000	...	...	53,76,000	...
<i>Rupee Debt—</i>									
6 p. c. Bonds, 1926	17,84,40,600	...	19,75,86,000	...	...	...	28,00,000	...	...
Do. 1927	7,40,88,700	...	2,39,22,000	...	...	...	17,50,00,000	...	...
Other 6 p. c. Bonds	...	...	2,000	...	...	...	...	...	...
5½ p. c. War Bonds, 1928	3,67,74,150	...	1,01,00,000	...	...	...	...	...	...
Other 5½ p. c. War Bonds	3,55,59,325	...	10,09,000	...	...	...	5,40,000	...	...
5 p. c. War Loan, 1929-47	9,54,500	...	...	...	...	...	...	...	...
Do. Loan, 1945-55	9,00,000	...	2,000	...	...	...	...	...	...
4 p. c. Terminable Loan	96,100	...	60,000	...	...	...	50,000	...	...
Other Loans	1,57,002	...	26,74,000	...	...	...	18,00,000	...	...
TOTAL	32,69,70,377	2,15,41,649	34,85,12,026	23,53,05,000	3,05,83,000	26,58,88,000	18,01,90,000	2,13,15,000	20,15,05,000
Floating Debt—									
Treasury Bills—									
Issued to Public	60,000	...	...	15,000	...	...	...	...	...
Do. Paper Currency Reserve	49,65,00,000	...	49,65,60,000	57,83,00,000	...	57,83,15,000	41,47,00,000	...	41,47,00,000
TOTAL	49,65,60,000	...	49,65,60,000	57,83,15,000	...	57,83,15,000	41,47,00,000	...	41,47,00,000
Unfunded Debt—									
Special Loans	2,18,210	...	...	20,000	...	...	20,000	...	...
Deposits of Service Funds	14,85,027	23,205	...	14,69,000	20,000	...	14,92,000	20,000	...
Post Office Cash Certificates	1,70,69,894	...	...	1,76,00,000	...	...	1,80,00,000	...	...
Savings Bank Deposits	22,58,29,601	88,927	...	23,30,75,000	1,00,000	...	23,33,77,000	1,00,000	...
TOTAL	21,46,02,732	1,12,132	24,47,14,864	25,21,64,000	1,20,000	25,22,84,000	25,78,89,000	1,20,000	25,80,09,000
Deposits and Advances—									
Deposits of Local Funds—									
District Funds	14,85,29,652	...	...	15,61,74,000	...	...	14,23,70,000	...	...
Other Funds	8,74,78,465	...	...	9,30,62,000	...	...	9,11,10,000	...	...
Sinking Funds for Central Loans	47,438	...	...	...	...	...	...	...	...
Sinking Fund Investment Account	97,22,357	...	...	1,96,51,000	...	...	1,48,52,000	...	...
Gold Standard Reserve	...	50,41,05,269	...	...	39,41,67,000	...	...	25,16,09,000	...
Paper Currency Reserve	...	1,04,64,39,715	...	7,95,72,000	91,53,53,000	...	...	10,00,00,000	...
Deposits of Branch Line Companies	2,52,767	...	...	7,14,000	...	...	10,01,000	...	...
Posts and Telegraphs Depreciation Fund	33,790	...	...	44,000	...	...	81,000	...	...
Provincial Loans Fund	15,03,47,051	...	...	11,95,28,000	...	...	10,41,20,000	...	...
Departmental and Judicial Deposits	91,19,66,887	...	...	87,83,21,000	...	...	87,20,53,000	...	...
Advances	17,34,02,927	49,32,885	...	16,56,20,000	2,44,000	...	14,62,55,000	1,15,000	...
Discount Sinking Fund	...	...	...	3,53,97,000	...	...	...	...	...
Suspense	57,66,084	1,64,79,028	...	2,53,00,000	1,77,50,000	...	1,60,95,000	1,34,90,000	...
Exchange on Remittance Accounts	4,09,91,786	...	...	...	...	...	52,10,000	...	...
Miscellaneous	1,55,19,256	85,60,010	...	10,35,000	1,12,94,000	...	...	1,07,80,000	...
Revenue Reserve Fund	...	...	...	...	...	...	1,80,76,000	...	...
TOTAL	1,54,40,58,460	1,58,05,16,905	3,12,45,75,365	1,57,44,18,000	1,27,88,08,000	2,85,32,26,000	1,41,12,23,000	38,09,94,000	1,70,22,17,000
Railway Depreciation and Reserve Funds as per Railway Budget	8,45,19,968	...	8,45,19,968	8,07,06,000	...	8,07,06,000	9,00,00,000	...	9,00,00,000
Carried over	3,88,67,64,008	1,98,75,64,083	...	3,94,99,83,000	1,69,69,29,000	...	3,53,08,91,000	78,33,33,000	...

C.—Statement of Receipts and Disbursements of the

	ACCOUNTS, 1925-26.			REVISED ESTIMATE, 1926-27.			BUDGET ESTIMATE, 1927-28.		
	India.	* England.	TOTAL.	India.	* England.	TOTAL.	India.	* England.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹
Brought forward	4,26,42,16,269	1,62,53,43,962		4,31,09,40,000	1,32,02,24,000		3,86,81,29,000	42,70,84,000	
Loans and Advances by the Central Government—									
Advances to the Provincial Loans Fund . . . . .	...	...		...	...		...	...
Other Loans and Advances	1,00,44,869	...		1,54,72,000	...		77,76,000	...	
TOTAL	1,00,44,869	...	1,00,44,869	1,54,72,000	...	1,54,72,000	77,76,000	...	77,76,000
Remittances—									
Remittances within India—									
Inland Money Orders	91,89,22,023	...		94,00,00,000	...		98,02,00,000	...	
Other Local Remittances . . . . .	...	...		36,27,000	...		5,25,000	...	
Other Departmental Accounts	700	...		4,10,06,000	...		3,37,35,000	...	
Net Receipts by Civil Treasuries from—									
Railways	12,14,99,145	...		5,26,20,000	...		6,58,08,000	...	
Posts and Telegraphs	6,79,13,189	...		5,29,19,000	...		3,53,80,000	...	
Net Receipts from Civil Treasuries by—									
Marine	85,08,846	...		31,61,000	...		39,94,000	...	
* Army and Military Engineer Services	39,64,42,513	...		38,99,23,000	...		38,70,56,000	...	
Remittances between England and India—									
Remittance Account—									
Iraq drawings . . . . .	...	1,97,58,230		...	1,37,00,000		...	1,04,50,000	
Other transactions	1,67,14,660	2,45,26,718		49,47,000	3,05,92,000		49,31,000	2,50,50,000	
Remittances from India for financing Home Treasury . . . . .	...	46,31,65,000		...	5,50,00,000		...	35,50,00,000	
Sale of Sterling . . . . .	...	...		1,42,50,000	...		...	...
Transfers through the Paper Currency Reserve	9,00,25,714	...		...	23,42,50,000		...	...
TOTAL	1,61,50,26,790	50,74,49,948	2,12,24,76,738	1,50,24,53,000	33,35,42,000	1,83,59,95,000	1,49,16,29,000	89,05,00,000	1,88,21,29,000
Balances of Provincial Governments	5,86,09,409	...	5,86,09,409	...	...	...	...	...	...
TOTAL RECEIPTS	5,94,78,97,337	2,13,27,93,910		5,82,88,65,000	1,65,37,66,000		5,36,75,34,000	81,75,84,000	
Opening Balance	31,73,60,743	13,51,68,257 ^(a)		25,14,88,041	15,04,63,055 ^(b)		24,73,44,041	5,24,32,055 ^(b)	
GRAND TOTAL	6,26,52,58,080	2,26,79,62,167		6,08,03,53,041	1,80,42,29,055		5,61,48,78,041	87,00,16,055	

* Sterling converted into Rupees at £1 = Rs. 10.

(a) Of this amount, Rs. 31,860 represents the funds of the Gold Standard Reserve.

(b) Of this amount, Rs. 8,249 represents the funds of the Gold Standard Reserve.

M. F. GAUNTLETT,
Auditor General.NEW DELHI,
FINANCE DEPARTMENT,
The 28th February 1927.

Central Government, in India and in England—continued.

	ACCOUNTS, 1925-26.			REVISED ESTIMATE, 1926-27.			BUDGET ESTIMATE, 1927-28.		
	India.	England.	TOTAL.	India.	England.	TOTAL.	India.	England.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹
Brought forward	3,88,67,64,008	1,98,75,64,088		3,94,99,83,000	1,69,89,29,000		3,53,08,91,000	78,33,33,000	
Loans and Advances by the Central Government—									
Advances to the Provincial Loans Fund	68,17,24,000	...		4,81,39,000	...		1,23,78,000	...	
Other Loans and Advances	1,75,65,477	...		1,92,78,000	...		2,57,00,000	...	
TOTAL	9,92,89,477	...	9,92,89,477	6,74,17,000	...	6,74,17,000	3,80,78,000	...	8,80,78,000
Remittances—									
Remittances within India—									
Inland Money Orders	91,91,02,219	...		94,02,50,000	...		96,04,50,000	...	
Other Local Remittances	16,37,772	...		61,88,000	...		6,47,000	...	
Other Departmental Accounts	69,00,189	...		3,48,64,000	...		3,44,27,000	...	
Net Payments into Civil Treasuries by—									
Railways	12,23,99,092	...		5,26,20,000	...		6,58,08,000	...	
Posts and Telegraphs	6,80,21,207	...		5,29,19,000	...		3,53,80,000	...	
Net Issues from Civil Treasuries to—									
Marine	35,02,186	...		31,61,000	...		39,94,000	...	
Army and Military Engineer Services	39,39,54,344	...		38,89,23,000	...		38,70,56,000	...	
Remittances between England and India—									
Remittance Account—									
Iraq drawings	1,98,30,170	...		1,37,00,000	...		1,04,50,000	...	
Other transactions	2,92,04,445	1,33,25,248		2,28,24,000	1,25,53,000		1,81,60,000	1,22,52,000	
Remittances from India for financing Home Treasury	46,31,65,000	...		5,50,00,000	...		35,50,00,000	...	
Sale of Sterling	...	...		...	1,42,50,000		...	...
Transfers through the Paper Currency Reserve	...	9,00,25,714		23,42,50,000	...		...	...
TOTAL	2,02,77,16,554	10,33,50,962	2,13,10,67,516	1,80,27,79,000	2,68,03,000	1,82,95,82,000	1,87,13,72,000	1,22,52,000	1,88,36,24,000
Balances of Provincial Governments	...	2,65,84,087	2,65,84,087	1,28,30,000	2,80,65,000	4,08,95,000	2,75,48,000	2,43,44,000	5,18,92,000
TOTAL DISBURSEMENTS	6,01,87,70,039	2,11,74,99,112		6,83,30,09,000	1,75,17,97,000		5,46,78,89,000	61,99,29,000	
Closing Balance	25,14,88,041	15,04,63,055		24,73,44,041	5,24,82,055		14,89,89,041	5,00,87,055	
GRAND TOTAL	6,26,52,58,080	2,26,79,62,167		6,08,03,53,041	1,80,42,29,055		5,61,48,78,041	87,00,16,055	

H. DENNING,
Controller of the Currency.

A. F. L. BRAYNE,
Secretary to the Government of India.

D.—Abstract Statement of the Receipts and Disbursements of the Central Government, in India and in England.

REVENUE AND EXPENDITURE.	ACCOUNTS, 1925-26.		REVISED ESTIMATE, 1926-27.		BUDGET ESTIMATE, 1927-28.	
	Net Receipts.	Net Charges.	Net Receipts.	Net Charges.	Net Receipts.	Net Charges.
	R	R	R	R	R	R
Principal Heads of Revenue—						
Customs	46,96,18,017	...	46,86,64,000	...	47,76,46,000	...
Taxes on Income	15,27,21,537	...	15,22,71,000	...	16,26,57,000	...
Salt	5,07,90,619	...	5,46,43,000	...	5,73,31,000	...
Opium	2,03,52,437	...	3,11,90,000	...	2,92,49,000	...
Other Heads	1,52,02,907	...	1,68,02,000	...	1,70,43,000	...
TOTAL	70,86,85,517	...	72,35,70,000	...	74,39,26,000	...
Salt and other Capital Outlay charged to						
Revenue . . . . .	...	7,18,044	...	8,39,000	...	18,79,000
Irrigation . . . . .	...	8,11,956	...	6,79,000	...	8,34,000
Railways	5,49,03,569	...	6,00,87,000	...	5,48,08,000	...
Posts and Telegraphs	1,88,24,960	...	...	29,68,000	...	26,54,000
Debt Services . . . . .	...	14,12,29,372	...	12,87,21,000	...	12,58,21,000
Civil Administration . . . . .	...	9,86,50,738	...	10,45,53,000	...	10,47,29,000
Currency and Mint	3,93,77,688	...	3,39,78,000	...	1,73,85,000	...
Civil Works . . . . .	...	1,47,56,633	...	1,75,34,000	...	1,49,53,000
Miscellaneous . . . . .	...	3,71,42,127	...	3,46,29,000	...	3,50,25,000
Military Services . . . . .	...	55,99,85,654	...	55,55,00,000	...	54,92,00,000
Provincial Contributions and Miscellaneous adjustments between Central and Provincial Governments	6,08,40,677	...	5,12,89,000	...	1,89,76,000	...
Extraordinary Items	37,80,300	...	...	2,35,01,000	1,89,76,000	...
TOTAL	88,64,12,711	85,32,94,524	86,89,24,000	86,89,24,000	83,50,95,000	83,50,95,000
Surplus	3,31,18,187	...	...	...	...	...
Capital Account—						
Capital outlay on Security Printing . . . . .	...	16,39,618	...	16,68,000	...	12,000
Construction of Irrigation Works . . . . .	...	- 96,675	...	- 76,000	...	16,000
Capital outlay on Posts and Telegraphs . . . . .	...	2,23,54,139	...	31,35,000	...	58,02,000
Capital outlay on Vizagapatam Port . . . . .	...	64,76,753	...	38,14,000	...	39,43,000
Currency Capital outlay . . . . .	...	...	...	8,61,000	...	19,23,000
Initial expenditure on new Capital at Delhi . . . . .	...	99,06,184	...	75,00,000	...	70,00,000
Payment of commuted value of pensions . . . . .	...	...	...	35,00,000	...	33,35,000
Railway Capital not charged to Revenue . . . . .	...	22,72,69,841	...	29,63,43,000	...	25,72,94,000
Debt, Deposits, Advances and Remittances—						
Permanent Debt . . . . .	...	4,03,35,226	3,35,11,000	...	7,22,41,000	...
Floating Debt . . . . .	...	25,000	...	8,18,15,000	...	...
Unfunded Debt	13,45,50,536	...	12,70,76,000	...	11,63,39,000	...
Deposits and Advances	15,54,73,503	...	22,22,25,000	...	7,17,34,000	...
Loans and Advances by Central Government . . . . .	...	8,92,44,608	...	5,19,45,000	...	3,03,02,000
Remittances . . . . .	...	85,90,778	64,13,000	...	...	14,95,000
Balances of Provincial Governments	3,20,25,342	...	...	4,08,95,000	...	5,18,92,000
Opening Balance	45,25,29,000	...	40,19,51,096	...	29,97,76,096	...
Closing Balance . . . . .	...	40,19,51,096	...	29,97,76,096	...	19,70,76,096
TOTAL	80,76,96,568	80,76,96,568	79,11,76,096	79,11,76,096	56,00,90,096	56,00,90,096

M. F. GAUNTLETT,
Auditor General.

H. DENNING,
Controller of the Currency.

A. F. L. BRAYNE,
Secretary to the Government of India

NEW DELHI;
FINANCE DEPARTMENT,
The 28th February 1927.