

EAST INDIA (ESTIMATE).

ESTIMATE  
OF  
REVENUE AND EXPENDITURE  
OF THE  
GOVERNMENT OF INDIA,

For the Year 1899-1900,

COMPARED WITH THE RESULTS OF 1898-99.

India Office,  
11 May 1900.]

ARTHUR GODLEY,  
Under Secretary of State for India.

*(Presented pursuant to the Government of India Act, 1858, Sec. 53.)*

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## No. 1.—ABSTRACT ACCOUNT showing the ESTIMATED REVENUE

HEADS OF REVENUE.	ACCOUNTS, 1898-99.	ESTIMATE,* 1899-1900.
	£.	£.
<b>PRINCIPAL HEADS OF REVENUE :</b>		
Land Revenue	18,306,208	17,240,800
Opium	3,816,887	4,403,800
Salt	6,066,581	5,879,100
Stamps	3,198,433	3,231,700
Excise	3,828,948	3,860,600
Provincial Rates	2,614,762	2,514,500
Customs	3,201,441	3,153,300
Assessed Taxes	1,281,461	1,302,700
Forest	1,239,912	1,243,700
Registration	294,117	281,400
Tributes from Native States	606,468	617,400
<b>TOTAL</b> - - - £.	<b>44,455,218</b>	<b>43,729,000</b>
<b>INTEREST</b> - - - - - £.	<b>706,285</b>	<b>607,934</b>
<b>POST OFFICE, TELEGRAPH, AND MINT :</b>		
Post Office	1,276,045	1,298,000
Telegraph	720,536	826,144
Mint	51,954	341,912
<b>TOTAL</b> - - - £.	<b>2,048,535</b>	<b>2,466,356</b>
<b>RECEIPTS BY CIVIL DEPARTMENTS :</b>		
Law and Justice :		
Courts	245,909	239,500
Jails	205,702	221,300
Police	290,803	286,000
Marine	127,109	134,500
Education	153,898	157,100
Medical	57,548	59,921
Scientific and other Minor Departments	70,055	77,093
<b>TOTAL</b> - - - £.	<b>1,151,024</b>	<b>1,175,414</b>
<b>MISCELLANEOUS :</b>		
Receipts in aid of Superannuation, &c.	208,568	204,626
Stationery and Printing	58,083	58,700
Exchange	28,628	—
Miscellaneous	383,957	281,625
<b>TOTAL</b> - - - £.	<b>679,236</b>	<b>544,951</b>
<b>RAILWAYS :</b>		
State Railways (Gross Receipts)	13,075,980	14,464,130
Guaranteed Companies (Net Traffic Receipts)	2,055,115	1,970,000
Subsidized Companies (Repayment of Advances of Interest)	29,439	30,223
<b>TOTAL</b> - - - £.	<b>15,160,534</b>	<b>16,464,353</b>
<b>IRRIGATION :</b>		
Major Works :		
Direct Receipts	1,475,287	1,587,100
Portion of Land Revenue due to Irrigation	672,505	676,900
Minor Works and Navigation	160,924	151,200
<b>TOTAL</b> - - - £.	<b>2,308,716</b>	<b>2,415,200</b>
<b>BUILDINGS AND ROADS :</b>		
Military Works	36,156	34,700
Civil Works	433,827	407,158
<b>TOTAL</b> - - - £.	<b>469,983</b>	<b>441,858</b>
<b>RECEIPTS BY MILITARY DEPARTMENT :</b>		
Army :		
Effective	514,245	630,533
Non-effective	74,407	73,462
Warlike Operations	27,632	—
<b>TOTAL</b> - - - £.	<b>616,284</b>	<b>703,995</b>
<b>TOTAL REVENUE</b> - - - £.	<b>67,595,815</b>	<b>68,549,061</b>

\* This Estimate contains, as regards the transactions in India, the figures adopted in the Financial Statement, and as regards those in England, the figures made up to 31st March, shown in the Home Accounts.



No. 2.—ACCOUNT showing the ESTIMATED REVENUE (Imperial, Provincial, compared with the

HEADS OF REVENUE.	INDIA, GENERAL.		CENTRAL PROVINCES.		BURMA.		ASSAM.	
	1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
<b>PRINCIPAL HEADS OF REVENUE :</b>								
Land Revenue - - - - -	14,89,725	11,72,000	87,39,102	60,00,000	2,80,72,302	2,97,60,000	62,84,108	1
Opium - - - - -	148	-	2,10,447	2,30,000	2,45,112	2,63,000	4,56,324	2
Salt - - - - -	2,04,07,802	1,94,09,000	-	-	15,61,548	15,50,000	-	3
Stamps - - - - -	3,87,945	3,65,000	15,45,426	13,30,000	17,65,633	19,00,000	9,70,598	4
Excise - - - - -	11,60,761	11,65,000	19,45,961	19,50,000	46,14,802	49,80,000	28,83,787	5
Provincial Rates - - - - -	1,37,099	93,000	12,53,888	9,40,000	12,94,673	13,80,000	6,58,230	6
Customs - - - - -	9,999	4,000	82,757	85,000	1,00,04,028	88,47,000	-	7
Assessed Taxes - - - - -	14,54,082	21,45,000	4,81,126	4,70,000	10,51,440	10,80,000	3,35,615	8
Forest - - - - -	4,34,061	4,27,000	9,95,104	8,82,000	83,50,889	78,00,000	3,98,174	9
Registration - - - - -	17,695	17,000	1,08,824	60,000	80,586	90,000	55,384	10
Tributes from Native States - - - - -	19,51,250	23,69,000	3,37,816	3,14,000	3,64,862	3,32,000	50,100	11
<b>Total - - - - -</b>	<b>2,74,40,067</b>	<b>2,71,66,000</b>	<b>1,57,00,451</b>	<b>1,22,31,000</b>	<b>5,74,35,867</b>	<b>5,79,82,000</b>	<b>1,20,92,320</b>	<b>12</b>
<b>INTEREST - - - - -</b>	<b>37,25,479</b>	<b>38,05,000</b>	<b>1,56,174</b>	<b>1,12,000</b>	<b>41,719</b>	<b>33,000</b>	<b>505</b>	<b>13</b>
<b>POST OFFICE, TELEGRAPH, AND MINT :</b>								
Post Office - - - - -	1,90,47,980	1,93,41,000	4,033	30,000	-	-	-	14
Telegraph - - - - -	1,06,95,782	1,23,00,000	-	-	-	-	-	15
Mint - - - - -	46,867	42,79,000	-	-	-	-	-	16
<b>Total - - - - -</b>	<b>2,97,91,639</b>	<b>3,59,20,000</b>	<b>4,033</b>	<b>30,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>17</b>
<b>RECEIPTS BY CIVIL DEPARTMENTS :</b>								
Law and Justice :								
Courts - - - - -	60,872	75,000	1,26,381	1,02,000	4,33,534	4,74,000	1,08,325	18
Jails - - - - -	2,84,105	3,08,000	2,24,415	2,34,000	4,26,438	3,80,000	44,491	19
Police - - - - -	22,042	22,000	1,77,538	1,74,000	4,57,698	3,34,000	1,99,817	20
Marine - - - - -	3,77,491	5,04,000	-	-	3,41,397	3,41,000	138	21
Education - - - - -	21,096	25,000	42,752	53,000	22,768	21,000	48,324	22
Medical - - - - -	10,737	10,000	18,339	13,000	22,909	23,000	11,496	23
Scientific and other Minor Departments - - - - -	1,07,223	1,44,000	20,652	19,000	6,209	3,000	85,600	24
<b>Total - - - - -</b>	<b>8,92,566</b>	<b>10,88,000</b>	<b>6,04,977</b>	<b>5,95,000</b>	<b>17,80,953</b>	<b>15,76,000</b>	<b>4,98,191</b>	<b>25</b>
<b>MISCELLANEOUS :</b>								
Receipts in aid of Superannuation, &c. - - - - -	5,71,560	5,65,000	53,638	57,000	1,14,194	1,13,000	16,360	26
Stationery and Printing - - - - -	1,25,447	1,30,000	81,347	23,000	35,226	33,000	6,322	27
Exchange - - - - -	7,54,210	-	-	-	-	-	-	28
Miscellaneous - - - - -	3,63,240	5,80,000	1,64,347	1,35,000	11,87,297	6,47,000	52,681	29
<b>Total - - - - -</b>	<b>18,14,457</b>	<b>12,75,000</b>	<b>2,49,332</b>	<b>2,15,000</b>	<b>13,36,717</b>	<b>7,93,000</b>	<b>74,363</b>	<b>30</b>
<b>RAILWAYS :</b>								
State Railways (Gross Receipts) - - - - -	8,32,01,930	9,37,58,000	88,79,162	1,05,88,000	86,77,541	93,00,000	15,22,606	31
Guaranteed Companies (Net Traffic Receipts) - - - - -	3,08,26,730	2,95,50,000	-	-	-	-	-	32
Subsidized Companies (Repayment of Advances of Interest). - - - - -	-	-	-	-	-	-	-	33
<b>Total - - - - -</b>	<b>11,40,28,660</b>	<b>12,33,08,000</b>	<b>88,79,162</b>	<b>1,05,88,000</b>	<b>86,77,541</b>	<b>93,00,000</b>	<b>15,22,606</b>	<b>34</b>
<b>IRRIGATION :</b>								
Major Works : Direct Receipts - - - - -	-	-	-	-	-	-	-	35
Portion of Land Revenue due to Irrigation. - - - - -	-	-	-	-	-	-	-	36
Minor Works and Navigation - - - - -	70,618	26,000	-	-	2,08,312	1,45,000	-	37
<b>Total - - - - -</b>	<b>70,618</b>	<b>26,000</b>	<b>-</b>	<b>-</b>	<b>2,08,312</b>	<b>1,45,000</b>	<b>-</b>	<b>38</b>
<b>BUILDINGS AND ROADS :</b>								
Military Works - - - - -	4,43,660	4,20,000	61	-	71,613	75,000	4,222	39
Civil Works - - - - -	84,067	87,000	1,27,702	90,000	3,67,677	3,64,000	2,56,170	40
<b>Total - - - - -</b>	<b>5,27,727</b>	<b>5,07,000</b>	<b>1,27,763</b>	<b>90,000</b>	<b>4,39,290</b>	<b>4,39,000</b>	<b>2,60,392</b>	<b>41</b>
<b>RECEIPTS BY MILITARY DEPARTMENT :</b>								
Army : Effective - - - - -	51,76,208	58,87,000	-	-	-	-	-	42
Non-effective - - - - -	5,29,999	4,90,000	-	-	-	-	-	43
Warlike Operations - - - - -	4,04,688	-	-	-	-	-	-	44
<b>Total - - - - -</b>	<b>61,11,095</b>	<b>63,77,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>45</b>
<b>TOTAL REVENUE - - - - -</b>	<b>18,44,02,308</b>	<b>19,94,72,000</b>	<b>2,55,21,892</b>	<b>2,38,61,000</b>	<b>6,98,80,399</b>	<b>7,02,68,000</b>	<b>1,44,48,377</b>	<b>46</b>

and Local) in each of the PROVINCES of *British India*, and in *England*, for 1899-1900, RESULTS of 1898-99.

	ASSAM.	BENGAL.		NORTH-WESTERN PROVINCES AND OUDH.		CARRIED FORWARD.		HEADS OF REVENUE.
	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.	
	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	
1	63,00,000	4,04,47,864	4,09,00,000	6,63,71,348	6,43,06,000	15,14,04,430	14,84,38,000	<b>PRINCIPAL HEADS OF REVENUE :</b>
2	4,45,000	4,24,30,483	5,17,39,000	5,11,224	5,30,000	4,38,53,738	5,31,97,000	Land Revenue.
3	-	2,51,23,488	2,56,40,000	-	-	4,71,12,338	4,65,99,000	Opium.
4	9,30,000	1,73,81,080	1,82,00,000	74,17,252	74,00,000	2,94,67,934	3,01,25,000	Salt.
5	28,60,000	1,34,27,055	1,40,00,000	56,84,847	63,50,000	2,97,17,213	3,13,05,000	Stamps.
6	6,70,000	86,95,506	97,30,000	1,07,62,934	1,04,54,000	2,36,92,330	2,32,67,000	Excise.
7	-	1,58,18,706	1,63,00,000	51,003	50,000	2,59,66,493	2,57,86,000	Provincial Rates.
8	3,35,000	51,75,733	52,00,000	24,69,533	24,50,000	1,03,67,579	1,19,80,000	Customs.
9	5,12,000	9,72,313	11,15,000	15,68,037	16,00,000	1,27,18,578	1,23,16,000	Assessed Taxes.
10	55,000	14,75,009	14,40,000	4,13,425	4,10,000	21,50,925	20,72,000	Forest.
11	50,000	-	-	10,000	10,000	27,14,018	30,75,000	Registration.
								Tributes from Native States.
12	1,21,57,000	17,18,47,377	18,47,64,000	9,52,59,603	9,35,60,000	37,97,65,585	38,78,60,000	- - - TOTAL.
13	7,000	20,81,610	20,82,000	5,08,051	5,06,000	65,13,538	65,45,000	INTEREST.
14	-	18,905	16,000	-	-	1,90,70,918	1,93,87,000	POST OFFICE, TELEGRAPH AND MINT :
15	-	-	-	-	-	1,06,96,792	1,23,00,000	Post Office.
16	-	-	-	-	-	46,867	42,79,000	Telegraph.
17	-	18,905	16,000	-	-	2,98,14,577	3,59,66,000	Mint.
								- - - TOTAL.
18	1,01,000	8,28,777	8,00,000	4,56,010	4,57,000	20,70,999	20,02,000	RECEIPTS BY CIVIL DEPARTMENTS :
19	47,000	9,92,694	11,60,000	3,55,647	3,65,000	23,27,780	24,94,000	Law and Justice :
20	1,93,000	11,15,736	11,04,000	4,46,510	4,55,000	24,19,341	22,82,000	Courts.
21	-	11,21,308	11,10,000	-	-	18,40,834	19,55,000	Jails.
22	51,000	7,30,552	7,68,000	3,77,945	3,90,000	12,43,437	12,98,000	Police.
23	8,000	1,91,963	2,40,000	1,98,347	2,01,000	4,48,691	4,95,000	Marine.
24	85,000	2,20,618	2,13,000	1,40,789	1,39,000	5,81,099	6,03,000	Education.
								Medical.
25	4,85,000	52,00,136	53,85,000	19,75,258	20,07,000	1,09,32,081	1,11,36,000	Scientific and other Minor Departments.
26	16,000	2,03,321	2,06,000	1,66,254	1,65,000	11,25,327	11,22,000	MISCELLANEOUS :
27	4,000	2,30,543	2,59,000	1,01,250	1,15,000	5,29,135	5,64,000	Receipts in aid of Superannuation, &c.
28	-	-	-	-	-	7,51,210	-	Stationery and Printing.
29	55,000	12,26,121	10,35,000	3,60,619	3,72,000	33,54,305	28,24,000	Exchange.
30	75,000	16,59,985	15,00,000	6,28,123	6,52,000	57,62,977	45,10,000	Miscellaneous.
								- - - TOTAL.
31	17,03,000	2,18,20,896	2,48,50,000	1,68,45,828	1,98,50,000	14,07,47,963	16,00,49,000	RAILWAYS :
32	-	-	-	-	-	3,08,26,730	2,05,50,000	State Railways (Gross Receipts).
33	-	-	-	-	-	-	-	Guaranteed Companies (Net Traffic Receipts).
								Subsidized Companies (Repayment of Advances of Interest).
34	17,03,000	2,18,20,896	2,48,50,000	1,68,45,828	1,98,50,000	17,15,74,693	18,95,99,000	- - - TOTAL.
35	-	18,53,878	18,00,000	75,27,580	80,22,000	93,81,458	98,22,000	IRRIGATION :
36	-	-	-	11,74,982	12,18,000	11,74,982	12,18,000	Major Works : Direct Receipts.
37	-	7,66,102	7,92,000	2,42,841	2,28,000	12,87,873	11,91,000	Portion of Land Revenue due to Irrigation.
38	-	26,19,980	25,92,000	89,45,403	94,68,000	1,18,44,313	1,22,31,000	Minor Works and Navigation.
								- - - TOTAL.
39	4,000	242	4	2,540	2,000	5,22,338	5,01,000	BUILDINGS AND ROADS :
40	1,97,000	10,09,595	9,94,000	8,70,615	7,81,000	27,15,826	25,13,000	Military Works.
41	2,01,000	10,09,837	9,94,000	8,73,155	7,83,000	32,38,164	30,14,000	Civil Works.
								- - - TOTAL.
42	-	-	-	-	-	51,76,208	58,87,000	RECEIPTS BY MILITARY DEPARTMENT :
43	-	-	-	-	-	5,29,999	4,90,000	Army : Effective.
44	-	-	-	-	-	4,04,888	-	Non-effective.
								Warlike Operations.
45	-	-	-	-	-	61,11,095	63,77,000	- - - TOTAL.
46	1,46,28,000	20,62,68,626	22,21,83,000	12,50,35,421	12,68,26,000	62,55,57,023	65,72,38,000	- - - TOTAL REVENUE.

## No. 2.—ACCOUNT showing the Estimated Revenue (Imperial, Provincial, and Local) in each of the

HEADS OF REVENUE.	BROUGHT FORWARD.		PUNJAB.		MADRAS.		BOMBAY.		
	1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.	
<b>PRINCIPAL HEADS OF REVENUE :</b>	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Land Revenue - - - - -	15,14,04,439	14,84,38,000	2,56,41,238	2,15,70,000	5,03,82,481	4,87,43,000	4,71,64,969	3,98,61,000	1
Opium - - - - -	4,38,53,738	5,31,97,000	65,926	60,000	-	-	1,33,33,641	1,28,00,000	2
Salt - - - - -	4,71,12,338	4,65,99,000	-	-	1,99,84,180	1,87,88,000	2,39,02,245	2,28,00,000	3
Stamps - - - - -	2,94,67,334	3,01,25,000	42,73,511	43,00,000	82,68,812	82,00,000	59,68,239	58,50,000	4
Excise - - - - -	2,97,17,213	3,13,05,000	25,98,198	26,04,000	1,36,78,553	1,34,00,000	1,14,40,257	1,06,00,000	5
Provincial Rates - - - - -	2,36,92,330	2,32,67,000	45,00,169	38,90,000	77,10,755	79,31,000	33,18,176	28,30,000	6
Customs - - - - -	2,59,66,493	2,57,84,000	12,733	13,000	36,32,749	39,50,000	1,84,09,644	1,75,50,000	7
Assessed Taxes - - - - -	1,09,67,579	1,16,80,000	15,15,008	13,60,000	27,89,065	28,00,000	39,50,264	37,00,000	8
Forest - - - - -	1,27,18,578	1,23,16,000	14,74,427	13,80,000	21,10,518	22,10,000	22,95,151	27,50,000	9
Registration - - - - -	21,50,925	20,72,000	3,58,557	3,69,000	12,90,870	12,20,000	6,11,406	5,60,000	10
Tributes from Native States - - - - -	27,14,018	30,75,000	2,78,231	2,78,000	45,10,902	45,08,000	15,93,862	14,00,000	11
<b>TOTAL - - - - -</b>	<b>37,97,65,585</b>	<b>38,78,60,000</b>	<b>4,07,17,996</b>	<b>3,58,24,000</b>	<b>11,43,56,835</b>	<b>11,17,50,000</b>	<b>13,19,87,854</b>	<b>12,05,01,000</b>	<b>12</b>
<b>INTEREST - - - - -</b>	<b>65,13,538</b>	<b>65,45,000</b>	<b>2,63,828</b>	<b>2,54,000</b>	<b>6,24,144</b>	<b>6,12,000</b>	<b>27,44,754</b>	<b>9,68,000</b>	<b>13</b>
<b>POST OFFICE, TELEGRAPH, AND MINT :</b>									
Post Office - - - - -	1,90,70,918	1,93,87,000	69,753	82,000	-	-	-	-	14
Telegraph - - - - -	1,08,96,792	1,23,00,000	-	-	-	-	-	-	15
Mint - - - - -	46,867	42,79,000	-	-	-	-	7,32,248	8,50,000	16
<b>TOTAL - - - - -</b>	<b>2,98,14,577</b>	<b>3,59,66,000</b>	<b>69,753</b>	<b>82,000</b>	<b>-</b>	<b>-</b>	<b>7,32,248</b>	<b>8,50,000</b>	<b>17</b>
<b>RECEIPTS BY CIVIL DEPARTMENTS :</b>									
Law and Justice :									
Courts - - - - -	20,70,899	20,09,000	3,98,543	4,18,000	8,22,704	7,73,000	3,96,487	3,93,000	18
Jails - - - - -	23,27,750	24,94,000	1,74,777	2,00,000	4,21,297	4,35,000	1,61,677	1,90,000	19
Police - - - - -	24,19,341	22,82,000	7,26,908	7,59,000	4,49,850	4,89,000	7,65,945	7,60,000	20
Marine - - - - -	18,40,834	19,55,000	-	-	-	-	65,794	62,000	21
Education - - - - -	12,43,437	12,98,000	1,41,070	1,45,000	4,16,458	4,11,000	5,07,511	5,02,000	22
Medical - - - - -	4,48,691	4,95,000	58,432	54,000	1,62,636	1,53,000	1,70,262	1,75,000	23
Scientific and other Minor Departments - - - - -	5,81,099	6,03,000	1,38,605	1,35,000	2,77,884	3,70,000	40,529	41,000	24
<b>TOTAL - - - - -</b>	<b>1,09,32,081</b>	<b>1,11,36,000</b>	<b>16,38,335</b>	<b>17,11,000</b>	<b>25,50,829</b>	<b>26,31,000</b>	<b>21,14,205</b>	<b>21,23,000</b>	<b>25</b>
<b>MISCELLANEOUS :</b>									
Receipts in aid of Superannuation, &c. - - - - -	11,25,327	11,22,000	1,13,117	1,12,000	1,33,063	1,36,000	3,66,548	3,50,000	26
Stationery and Printing - - - - -	5,29,135	5,64,000	67,483	81,000	1,41,123	1,24,000	1,33,509	1,12,000	27
Exchange - - - - -	7,54,210	-	-	-	-	-	-	-	28
Miscellaneous - - - - -	33,54,305	28,24,000	4,06,978	3,30,000	12,77,832	8,68,000	3,84,323	1,74,000	29
<b>TOTAL - - - - -</b>	<b>57,62,977</b>	<b>45,10,000</b>	<b>5,87,578</b>	<b>5,23,000</b>	<b>15,52,018</b>	<b>11,28,000</b>	<b>8,84,380</b>	<b>6,36,000</b>	<b>30</b>
<b>RAILWAYS :</b>									
State Railways (Gross Receipts) - - - - -	14,07,47,963	16,00,49,000	3,64,17,015	3,52,00,000	1,34,57,586	1,51,42,000	55,13,679	65,67,000	31
Guaranteed Companies (Net Traffic Receipts) - - - - -	3,08,26,730	2,95,50,000	-	-	-	-	-	-	32
Subsidised Companies (Repayment of Advances of Interest). - - - - -	-	-	-	-	4,37,146	4,38,000	-	-	33
<b>TOTAL - - - - -</b>	<b>17,15,74,693</b>	<b>18,95,99,000</b>	<b>3,64,17,015</b>	<b>3,52,00,000</b>	<b>1,38,94,732</b>	<b>1,55,80,000</b>	<b>55,13,679</b>	<b>65,67,000</b>	<b>34</b>
<b>IRRIGATION :</b>									
Major Works : Direct Receipts - - - - -	93,81,458	98,22,000	1,17,43,533	1,30,00,000	3,43,859	3,25,000	6,60,450	6,60,000	35
Portion of Land Revenue due to Irrigation. - - - - -	11,74,982	12,18,000	6,78,976	8,03,000	71,41,472	69,05,000	10,92,155	12,27,000	36
Minor Works and Navigation - - - - -	12,87,873	11,91,000	6,58,571	6,29,000	1,83,962	1,70,000	2,83,450	2,78,000	37
<b>TOTAL - - - - -</b>	<b>1,18,44,313</b>	<b>1,22,31,000</b>	<b>1,30,81,079</b>	<b>1,44,32,000</b>	<b>76,69,293</b>	<b>74,00,000</b>	<b>20,36,055</b>	<b>21,65,000</b>	<b>38</b>
<b>BUILDINGS AND ROADS :</b>									
Military Works - - - - -	5,22,338	5,01,000	7,417	7,000	3,654	3,000	8,936	9,000	39
Civil Works - - - - -	27,15,826	25,13,000	8,18,465	7,46,000	12,23,593	12,38,000	12,91,733	11,75,000	40
<b>TOTAL - - - - -</b>	<b>32,38,164</b>	<b>30,14,000</b>	<b>8,25,882</b>	<b>7,53,000</b>	<b>12,27,247</b>	<b>12,41,000</b>	<b>13,00,669</b>	<b>11,84,000</b>	<b>41</b>
<b>RECEIPTS BY MILITARY DEPARTMENT :</b>									
Army : Effective - - - - -	51,76,208	58,87,000	-	-	8,07,002	13,07,000	11,01,674	12,02,000	42
Non-effective - - - - -	5,29,999	4,90,000	-	-	1,79,882	1,81,000	1,78,022	1,67,000	43
Warlike Operations - - - - -	4,04,888	-	-	-	2,792	-	6,804	-	44
<b>TOTAL - - - - -</b>	<b>61,11,095</b>	<b>63,77,000</b>	<b>-</b>	<b>-</b>	<b>9,89,676</b>	<b>14,88,000</b>	<b>12,86,500</b>	<b>14,29,000</b>	<b>45</b>
<b>TOTAL REVENUE - - - - -</b>	<b>82,55,57,023</b>	<b>85,72,38,000</b>	<b>9,36,01,466</b>	<b>8,87,79,000</b>	<b>14,28,64,774</b>	<b>14,18,30,000</b>	<b>14,86,00,344</b>	<b>13,64,23,000</b>	<b>46</b>

THE GOVERNMENT OF INDIA, FOR THE YEAR 1899-1900.

7

Provinces of *British India*, and in *England*, for 1899-1900, compared with the Results of 1898-99—*continued*.

	TOTAL INDIA.				ENGLAND.		GRAND TOTAL.		HEADS OF REVENUE.	
	Rupees.		Rupees converted into £ at Rs 15 = £1.		1898-99.	1899-1900.	1898-99.	1899-1900.		
	1898-99.	1899-1900.	1898-99.	1899-1900.						
	Rs.	Rs.	£	£	£	£	£	£		
1	27,45,93,127	26,86,12,000	18,306,208	17,240,800	-	-	18,306,208	17,240,800	PRINCIPAL HEADS OF REVENUE :	
2	5,72,53,305	6,60,37,000	3,816,887	4,403,800	-	-	3,816,887	4,403,800		Land Revenue.
3	9,09,98,713	8,81,87,000	6,066,581	5,879,100	-	-	6,066,581	5,879,100		Opium.
4	4,79,76,496	4,84,75,000	3,198,433	3,231,700	-	-	3,198,433	3,231,700		Salt.
5	5,74,34,221	5,79,09,000	3,828,948	3,860,600	-	-	3,828,948	3,860,600		Stamps.
6	3,92,21,430	3,77,18,000	2,614,762	2,514,500	-	-	2,614,762	2,514,500		Excise
7	4,80,21,619	4,72,90,000	3,201,441	3,153,300	-	-	3,201,441	3,153,300		Provincial Rates.
8	1,92,21,914	1,96,40,000	1,281,461	1,302,700	-	-	1,281,461	1,302,700		Cnstoms.
9	1,85,98,674	1,86,56,000	1,239,112	1,243,700	-	-	1,239,112	1,243,700		Assessed Taxes.
10	44,11,758	42,21,000	294,117	281,400	-	-	294,117	281,400		Forest.
11	90,97,018	92,61,000	606,468	617,400	-	-	606,468	617,400		Registration. Tributes from Native States.
12	66,68,28,270	65,59,35,000	44,455,218	43,729,000	-	-	44,455,218	43,729,000	- - - TOTAL.	
13	1,01,46,264	83,79,000	676,418	558,600	29,867	49,334	706,285	607,934	INTEREST.	
14	1,91,40,671	1,94,69,000	1,276,045	1,298,000	-	-	1,276,045	1,298,000	POST OFFICE, TELEGRAPH, AND MINT :	
15	1,08,96,792	1,23,00,000	713,119	820,000	7,417	6,444	720,536	826,444		Post Office.
16	7,79,115	51,29,000	51,941	341,900	13	12	51,954	341,912		Telegraph. Mint.
17	3,06,16,578	3,68,98,000	2,041,105	2,459,900	7,430	6,456	2,048,535	2,466,356	- - - TOTAL.	
18	36,89,633	35,93,000	245,909	239,500	-	-	245,909	239,500	RECEIPTS BY CIVIL DEPARTMENTS :	
19	30,85,531	33,19,000	205,702	221,300	-	-	205,702	221,300		Law and Justice :
20	43,62,044	42,90,000	290,803	286,000	-	-	290,803	286,000		Courts.
21	19,06,638	20,17,000	127,109	134,500	-	-	127,109	134,500		Jails.
22	23,08,476	23,56,000	153,898	157,100	-	-	153,898	157,100		Police.
23	8,40,021	8,77,000	56,001	58,400	1,547	1,521	57,548	59,921		Marine.
24	10,44,117	11,49,000	69,698	76,600	447	493	70,055	77,093		Education. Medical. Scientific and other Minor Departments.
25	1,72,35,450	1,76,01,000	1,149,030	1,178,400	1,994	2,014	1,151,024	1,175,414	- - - TOTAL.	
26	17,38,055	17,20,000	115,870	114,600	92,698	90,026	208,568	204,626	MISCELLANEOUS :	
27	8,71,250	8,81,000	58,083	58,700	-	-	58,083	58,700		Receipts in aid of Superannuation, &c.
28	7,54,210	-	28,628	-	-	-	28,628	-		Stationery and Printing.
29	54,23,438	41,90,000	361,663	279,800	22,394	1,825	383,957	281,625		Exchange. Miscellaneous.
30	87,86,953	67,97,000	564,144	458,100	115,092	91,851	679,236	544,951	- - - TOTAL.	
31	10,61,36,243	21,60,58,000	13,075,750	14,463,900	230	230	13,075,980	14,464,130	RAILWAYS :	
32	3,08,26,730	2,95,50,000	2,055,115	1,970,000	-	-	2,055,115	1,970,000		State Railways (Gross Receipts).
33	4,37,140	4,38,000	29,143	29,200	296	1,023	29,439	30,223		Guaranteed Companies (Net Traffic Receipts). Subsidized Companies (Repayment of Advances of Interest).
34	22,74,00,119	24,69,46,000	15,160,008	16,463,100	526	1,253	15,160,534	16,464,353	- - - TOTAL.	
35	2,21,20,300	2,38,07,000	1,475,287	1,587,100	-	-	1,475,287	1,587,100	IRRIGATION :	
36	1,00,87,584	1,01,63,000	672,505	676,900	-	-	672,505	676,900		Major Works : Direct Receipts. Portion of Land Revenue due to Irrigation.
37	24,13,856	22,68,000	160,924	151,200	-	-	160,924	151,200		Minor Works and Navigation.
38	3,46,30,740	3,62,28,000	2,308,716	2,415,200	-	-	2,308,716	2,415,200	- - - TOTAL.	
39	5,42,345	5,20,000	36,156	34,700	-	-	36,156	34,700	BUILDINGS AND ROADS :	
40	60,49,617	56,72,000	403,308	378,100	30,519	20,058	433,827	407,158		Military Works. Civil Works.
41	65,91,962	61,92,000	439,464	412,800	30,519	20,058	469,983	441,858	- - - TOTAL.	
42	70,84,884	84,56,000	472,326	563,700	41,919	66,833	514,245	630,533	RECEIPTS BY MILITARY DEPARTMENT :	
43	8,87,903	8,38,000	59,193	55,900	15,214	17,562	74,407	73,462		Army : Effective. Non-effective.
44	4,14,484	-	27,632	-	-	-	27,632	-		Warlike Operations.
45	83,87,271	92,94,000	559,151	619,800	57,133	84,395	616,284	703,995	- - - TOTAL.	
46	1,01,06,23,607	1,02,42,70,000	67,353,254	68,281,700	242,501	264,361	67,595,815	68,549,061	- - - TOTAL REVENUE.	

**No. 3.—ACCOUNT showing the ESTIMATED EXPENDITURE (Imperial, Provincial, compared with the**

HEADS OF EXPENDITURE.	INDIA, GENERAL.		CENTRAL PROVINCES.		BURMA.		ASSAM.	
	1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	
<b>DIRECT DEMANDS ON THE REVENUES :</b>	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Refunds and Drawbacks - - - - -	46,897	40,000	28,670	30,000	5,10,175	2,95,000	19,039	1
Assignments and Compensations - - -	29,86,750	34,17,000	46,860	57,000	819	1,000	30,167	2
<b>Charges in respect of Collection, viz. :</b>								
Land Revenue - - - - -	5,24,313	5,27,000	16,60,497	16,83,000	47,05,400	49,17,000	10,03,981	3
Opium (including cost of Production) -	11,518	12,000	-	-	-	-	-	4
Salt (including cost of Production) - -	10,83,662	10,24,000	-	-	4,333	7,000	-	5
Stamps - - - - -	7,74,565	8,01,000	57,476	54,000	52,479	51,000	37,881	6
Excise - - - - -	27,019	28,000	47,365	53,000	2,20,630	2,07,000	8,241	7
Provincial Rates - - - - -	-	-	-	-	58,576	65,000	2,148	8
Customs - - - - -	-	-	-	-	3,09,980	2,90,000	-	9
Assessed Taxes - - - - -	987	1,000	931	1,000	35,637	37,000	1,949	10
Forest - - - - -	4,45,359	5,07,000	8,71,326	9,84,000	24,26,188	26,00,000	3,05,366	11
Registration - - - - -	6,046	6,000	46,694	46,000	37,149	43,000	30,692	12
<b>TOTAL - - -</b>	<b>43,57,966</b>	<b>47,61,000</b>	<b>27,59,819</b>	<b>29,07,000</b>	<b>81,61,266</b>	<b>85,13,000</b>	<b>14,37,464</b>	<b>13</b>
<b>INTEREST :</b>								
Interest on Debt - - - - -	3,74,89,500	3,74,34,000	1,22,483	1,18,000	18,923	17,000	444	14
Deduct—Amounts chargeable to Railways (a) -	4,29,27,622	4,50,37,000	-	-	-	-	-	15
" " " Irrigation - - - - -	1,31,26,938	1,34,49,000	-	-	-	-	-	16
Remainder chargeable on Ordinary Debt -	1,85,65,060	2,11,02,000	1,22,483	1,18,000	18,923	17,000	444	17
Interest on other Obligations - - - - -	39,48,715	40,50,000	2,526	2,000	-	-	360	18
<b>TOTAL - - -</b>	<b>1,46,16,345</b>	<b>1,70,52,000</b>	<b>1,25,009</b>	<b>1,20,000</b>	<b>18,923</b>	<b>17,000</b>	<b>804</b>	<b>19</b>
<b>POST OFFICE, TELEGRAPH, AND MINT :</b>								
Post Office - - - - -	1,43,20,876	1,50,55,000	71,233	70,000	1,70,480	1,75,000	48,606	20
Telegraph - - - - -	78,31,225	82,25,000	-	-	-	-	-	21
Mint - - - - -	7,06,003	4,15,000	-	-	-	-	-	22
<b>TOTAL - - -</b>	<b>2,28,58,104</b>	<b>2,36,95,000</b>	<b>71,233</b>	<b>70,000</b>	<b>1,70,480</b>	<b>1,75,000</b>	<b>48,606</b>	<b>23</b>
<b>SALARIES AND EXPENSES OF CIVIL DEPARTMENTS :</b>								
General Administration - - - - -	45,73,357	46,83,000	8,08,790	6,16,000	12,59,359	12,69,000	3,45,261	24
Law and Justice :								
Courts - - - - -	2,60,358	2,67,000	9,46,125	9,85,000	24,27,726	25,22,000	6,07,081	25
Jails - - - - -	14,36,881	14,33,000	5,79,256	5,40,000	11,57,798	11,00,000	1,28,579	26
Police - - - - -	6,56,076	6,76,000	15,40,832	15,41,000	88,99,558	88,16,000	16,48,658	27
Marine (including River Navigation) - -	16,09,479	14,26,000	-	-	6,98,644	7,40,000	89,754	28
Education - - - - -	1,85,714	1,90,000	6,39,625	6,44,000	8,69,700	9,17,000	4,07,627	29
Ecclesiastical - - - - -	1,48,188	1,83,000	43,654	40,000	1,05,262	1,00,000	16,098	30
Medical - - - - -	5,18,364	5,80,000	5,52,723	4,93,000	5,35,028	5,71,000	3,61,621	31
Political - - - - -	47,72,225	63,37,000	37,449	37,000	4,41,441	5,26,000	2,07,778	32
Scientific and other Minor Departments -	29,96,982	31,06,000	85,410	70,000	1,51,443	1,39,000	70,219	33
<b>TOTAL - - -</b>	<b>1,71,57,624</b>	<b>1,88,81,000</b>	<b>50,13,864</b>	<b>49,86,000</b>	<b>1,65,46,557</b>	<b>1,67,00,000</b>	<b>38,82,576</b>	<b>34</b>
<b>MISCELLANEOUS CIVIL CHARGES :</b>								
Territorial and Political Pensions - - -	1,34,934	1,48,000	2,47,157	2,40,000	1,44,428	1,37,000	9,330	35
Civil Furlough and Absentee Allowances -	5,739	5,000	-	-	-	-	-	36
Superannuation Allowances and Pensions -	5,60,676	5,78,000	3,11,292	3,33,000	3,91,134	3,97,000	1,05,727	37
Stationery and Printing - - - - -	17,48,500	18,21,000	2,53,635	2,49,000	5,48,961	5,85,000	1,22,537	38
Exchange - - - - -	-	10,50,000	-	-	-	-	-	39
Miscellaneous - - - - -	3,13,078	1,51,000	49,293	56,000	2,47,338	2,82,000	67,270	40
<b>TOTAL - - -</b>	<b>7,34,173</b>	<b>41,000</b>	<b>8,01,377</b>	<b>8,78,000</b>	<b>13,26,861</b>	<b>14,01,000</b>	<b>3,04,872</b>	<b>41</b>
<b>FAMINE RELIEF AND INSURANCE :</b>								
Famine Relief - - - - -	14,327	17,48,000	81,886	1,54,00,000	953	-	-	42
Construction of Protective Railways - - -	-	-	-	-	-	-	-	43
Construction of Protective Irrigation Works -	-	-	-	-	-	-	-	44
Reduction or Avoidance of Debt - - - - -	44,52,378	-	-	-	-	-	-	45
<b>TOTAL - - -</b>	<b>44,66,705</b>	<b>17,48,000</b>	<b>81,886</b>	<b>1,54,00,000</b>	<b>953</b>	<b>-</b>	<b>-</b>	<b>46</b>
Carried forward to page 12 - - - - -	3,34,89,881	3,20,54,000	89,13,168	2,43,41,000	2,62,25,040	2,65,06,000	56,54,322	47

  

ACCOUNTS 1898-99.				
(a) Included under the following Heads :—	India.		England.	TOTAL
	Rs.	£.	£.	£.
State Railways Interest on Debt - - - - -	4,15,96,849	2,773,123	968,908	3,740,029
Interest chargeable against Companies on advances - -	13,30,773	83,719	218,884	307,608
<b>TOTAL - - -</b>	<b>4,29,27,622</b>	<b>2,861,842</b>	<b>1,185,790</b>	<b>4,047,632</b>



and Local) in each of the PROVINCES of *British India*, and in *England*, for 1899-1900, RESULTS of 1898-1899.

	ASSAM.	BENGAL.		NORTH-WESTERN PROVINCES AND OUDH.		CARRIED FORWARD.		HEADS OF EXPENDITURE.
	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	31,000	8,04,656	7,35,000	2,04,677	1,88,000	14,14,114	13,19,000	DIRECT DEMANDS ON THE REVENUES :
2	53,000	2,59,961	2,80,000	3,33,945	3,42,000	36,53,502	41,50,000	Refunds and Drawbacks. Assignments and Compensations.
3	10,20,000	47,59,338	46,55,000	76,76,073	76,74,000	2,03,29,002	2,04,76,000	Charges in respect of Collection, viz. :
4	-	2,36,68,421	2,59,00,000	-	-	2,36,79,939	2,59,13,000	Land Revenue.
5	-	1,63,260	2,38,000	-	-	12,51,255	12,59,000	Opium (including cost of Production).
6	38,000	6,38,225	6,60,000	1,78,988	1,87,000	1,90,484	1,89,000	Salt (including cost of Production).
7	9,000	6,79,557	6,90,000	55,953	64,000	10,36,765	10,51,000	Stamps.
8	3,000	4,32,950	4,60,000	8,209	9,000	5,01,893	5,37,000	Excise.
9	-	7,85,745	8,97,000	-	-	10,95,725	11,87,000	Provincial Rates.
10	2,000	1,91,996	1,90,000	3,328	2,000	2,34,708	2,33,000	Customs.
11	3,98,000	4,86,319	5,50,000	9,72,034	9,50,000	55,06,592	59,80,000	Assessed Taxes.
12	31,000	8,99,537	8,80,000	2,11,122	2,17,000	12,31,240	12,32,000	Forest. Registration.
13	15,85,000	3,37,69,965	3,61,35,000	96,44,329	96,33,000	6,01,30,809	6,35,34,000	- - - TOTAL.
14	2,000	2,44,773	2,38,000	4,02,246	3,75,000	3,82,78,369	3,81,84,000	INTEREST :
15	-	-	-	-	-	-4,29,27,622	-4,50,87,000	Interest on Debt.
16	-	-	-	-	-	-1,31,26,938	-1,34,49,000	Deduct—Amounts chargeable to Railways (a). " " " Irrigation.
17	2,000	2,44,773	2,38,000	4,02,246	3,75,000	-1,77,76,191	-2,03,52,000	Remainder chargeable on Ordinary Debt.
18	-	79,624	81,000	7,32,627	7,30,000	47,63,752	48,63,000	Interest on other Obligations.
19	2,000	3,24,397	3,19,000	11,34,778	11,05,000	-1,30,12,439	-1,54,89,000	- - - TOTAL.
20	49,000	3,61,003	3,53,000	1,86,321	1,86,000	1,51,58,519	1,58,88,000	POST OFFICE, TELEGRAPH, AND MINT :
21	-	-	-	-	-	78,31,225	82,25,000	Post Office.
22	-	-	-	-	-	7,06,003	4,15,000	Telegraph. Mint.
23	49,000	3,61,003	3,53,000	1,86,321	1,86,000	2,36,95,747	2,45,28,000	- - - TOTAL.
24	3,54,000	22,01,932	22,60,000	17,20,665	17,04,000	1,07,99,364	1,08,86,000	SALARIES AND EXPENSES OF CIVIL DEPART- MENTS :
25	6,05,000	89,33,506	89,75,000	51,59,420	52,10,000	1,83,34,216	1,85,64,000	General Administration.
26	1,12,000	23,59,320	23,20,000	16,08,010	15,65,000	72,69,844	70,70,000	Law and Justice :
27	16,00,000	64,43,278	63,90,000	77,28,452	80,01,000	2,69,16,854	2,70,24,000	Courts.
28	65,000	9,32,562	9,25,000	-	-	33,10,439	31,56,000	Jails.
29	4,20,000	39,77,013	40,80,000	22,39,361	23,57,000	83,18,940	85,84,000	Police.
30	21,000	1,86,979	1,91,000	2,76,233	2,50,000	7,76,414	7,85,000	Marine (including River Navigation).
31	3,83,000	23,58,683	26,80,000	15,08,701	15,87,000	58,35,718	62,80,000	Education.
32	1,87,000	69,108	55,000	1,42,067	1,43,000	56,70,068	72,95,000	Ecclesiastical.
33	76,000	4,71,191	5,05,000	2,60,804	2,86,000	40,16,049	41,82,000	Medical. Political. Scientific and other Minor Departments.
34	38,33,000	2,80,23,572	2,83,67,000	2,06,48,713	2,11,03,000	9,12,47,906	9,38,30,000	- - - TOTAL.
35	10,000	12,01,558	10,84,000	8,89,159	9,20,000	26,26,574	25,39,000	MISCELLANEOUS CIVIL CHARGES :
36	-	863	1,000	380	-	6,982	6,000	Territorial and Political Pensions.
37	1,00,000	22,10,761	22,77,000	22,45,622	22,95,000	58,25,112	59,80,000	Civil Furlough and Absentee Allowances.
38	1,21,000	33,70,286	30,50,000	6,92,324	6,77,000	32,34,243	33,91,000	Superannuation Allowances and Pensions.
39	-	-	-	-	-	-	-	Stationery and Printing.
40	72,000	2,77,736	3,13,000	1,67,053	3,11,000	11,21,768	11,85,000	Exchange. Miscellaneous.
41	3,03,000	70,61,204	73,25,000	39,94,538	42,03,000	1,28,14,679	1,41,51,000	- - - TOTAL.
42	-	32,276	93,000	-516	1,10,000	1,28,927	1,73,51,000	FAMINE RELIEF AND INSURANCE :
43	-	-	-	-880	78,000	-880	78,000	Famine Relief.
44	-	-	-	-	-	-	-	Construction of Protective Railways.
45	-	-	-	-	-	44,52,378	-	Construction of Protective Irrigation Works.
46	-	32,276	93,000	-1,395	1,88,000	45,50,425	1,74,29,000	Reduction or Avoidance of Debt.
47	57,72,000	6,95,72,417	7,26,92,000	3,56,02,279	3,64,18,000	17,94,57,127	19,79,83,000	- - - Carried forward to page 13.

  

REVISED ESTIMATE, 1899-1900.			
India.		England.	TOTAL.
Rs.	£.	£.	£.
4,32,82,000	2,885,600	959,643	3,845,143
18,06,000	120,300	218,884	339,184
4,50,87,000	3,005,800	1,178,527	4,184,327

(a) Included under the following heads :—  
State Railways Interest on Debt.  
Interest chargeable against Companies on advances.

- - - TOTAL.

## No. 3.—ACCOUNT showing the Estimated Expenditure (Imperial, Provincial, and Local) in each of the

HEADS OF EXPENDITURE.	BROUGHT FORWARD.		PUNJAB.		MADRAS.		BOMBAY.		
	1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.	
<b>DIRECT DEMANDS ON THE REVENUES :</b>	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Refunds and Drawbacks - - - - -	14,14,114	13,19,000	1,17,568	1,07,000	3,77,718	3,58,000	11,33,938	11,40,000	1
Assignments and Compensations - - - - -	36,58,502	41,50,000	1,47,413	1,39,000	11,71,464	11,61,000	1,02,23,922	1,05,20,000	2
Charges in respect of Collection, viz. :-									
Land Revenue - - - - -	2,03,29,602	2,04,76,000	40,40,958	40,98,000	95,98,794	98,10,000	65,57,384	68,50,000	3
Opium (including cost of Production) - - - - -	2,36,79,939	2,59,12,000	-	-	-	-	29,753	26,000	4
Salt (including cost of Production) - - - - -	12,51,255	12,69,000	-	-	17,41,816	19,28,000	16,60,068	18,10,000	5
Stamps - - - - -	1,00,484	1,89,000	1,89,892	2,08,000	3,22,984	2,90,000	2,44,049	2,53,000	6
Excise - - - - -	10,36,765	10,51,000	54,491	57,000	9,92,077	10,17,000	3,46,807	3,48,000	7
Provincial Rates - - - - -	5,01,883	5,37,000	-	-	-	-	55,489	57,000	8
Customs - - - - -	10,95,725	11,87,000	-	-	2,42,008	2,50,000	8,10,712	8,48,000	9
Assessed Taxes - - - - -	2,34,708	2,33,000	11,614	12,000	28,938	30,000	52,561	59,000	10
Forest - - - - -	55,06,592	59,89,000	8,55,341	11,00,000	15,94,670	16,30,000	18,39,246	23,00,000	11
Registration - - - - -	12,31,240	12,22,000	1,19,940	1,22,000	8,42,291	8,51,000	2,91,636	2,82,000	12
<b>TOTAL - - - - -</b>	<b>6,01,30,809</b>	<b>6,35,34,000</b>	<b>55,37,217</b>	<b>58,43,000</b>	<b>1,69,12,740</b>	<b>1,73,25,000</b>	<b>2,32,45,865</b>	<b>2,44,93,000</b>	<b>13</b>
<b>INTEREST :</b>									
Interest on Debt - - - - -	3,82,78,369	3,81,84,000	2,05,395	2,15,000	2,03,656	1,90,000	3,73,712	4,11,000	14
Deduct—Amount chargeable to Railways (a) - - - - -	-4,29,87,622	-4,50,87,000	-	-	-	-	-	-	15
" " " Irrigation - - - - -	-1,31,26,938	-1,34,49,000	-	-	-	-	-	-	16
Remainder chargeable on Ordinary Debt - - - - -	-1,77,76,191	-2,03,52,000	2,05,395	2,15,000	2,03,656	1,90,000	3,73,712	4,11,000	17
Interest on other Obligations - - - - -	47,63,752	48,63,000	1,35,855	1,41,000	24,156	25,000	2,43,531	2,39,000	18
<b>TOTAL - - - - -</b>	<b>-1,30,12,439</b>	<b>-1,54,89,000</b>	<b>3,41,250</b>	<b>3,56,000</b>	<b>2,27,812</b>	<b>2,15,000</b>	<b>6,17,243</b>	<b>6,50,000</b>	<b>19</b>
<b>POST OFFICE, TELEGRAPH, AND MINT :</b>									
Post Office - - - - -	1,51,58,519	1,58,88,000	2,19,683	2,45,000	1,03,869	1,03,000	1,04,623	1,05,000	20
Telegraph - - - - -	78,31,225	82,25,000	-	-	-	-	-	-	21
Mint - - - - -	7,06,003	4,15,000	-	-	-	-	3,74,759	4,45,000	22
<b>TOTAL - - - - -</b>	<b>2,36,95,747</b>	<b>2,45,28,000</b>	<b>2,19,683</b>	<b>2,45,000</b>	<b>1,03,869</b>	<b>1,03,000</b>	<b>4,79,382</b>	<b>5,50,000</b>	<b>23</b>
<b>SALARIES AND EXPENSES OF CIVIL DEPARTMENTS :</b>									
General Administration - - - - -	1,07,99,364	1,08,86,000	13,71,056	13,16,000	16,17,712	15,98,000	20,26,163	20,99,000	24
Law and Justice :									
Courts - - - - -	1,83,34,216	1,85,64,000	83,27,211	84,13,000	46,13,291	46,26,000	44,52,625	44,90,000	25
Jails - - - - -	72,69,844	70,70,000	10,43,564	12,00,000	11,88,231	11,11,000	7,86,565	8,00,000	26
Police - - - - -	2,69,16,854	2,70,24,000	40,32,171	42,45,000	45,47,610	46,76,000	63,08,845	65,20,000	27
Marine (including River Navigation) - - - - -	33,10,439	31,56,000	-	-	8,122	13,000	41,985	38,000	28
Education - - - - -	83,18,940	85,88,000	14,27,718	14,35,000	28,80,045	28,15,000	33,30,072	34,93,000	29
Ecclesiastical - - - - -	7,74,414	7,85,000	2,49,043	2,60,000	3,46,082	3,33,000	3,25,864	3,42,000	30
Medical - - - - -	58,35,718	62,80,000	12,16,379	10,98,000	33,92,676	32,08,000	55,67,574	32,90,000	31
Political - - - - -	56,70,068	72,95,000	20,26,809	22,15,000	87,997	89,000	8,75,592	8,35,000	32
Scientific and other Minor Departments - - - - -	40,16,049	41,82,000	3,10,870	3,15,000	5,81,261	5,97,000	3,15,358	3,12,000	23
<b>TOTAL - - - - -</b>	<b>9,12,47,906</b>	<b>9,38,30,000</b>	<b>1,49,94,821</b>	<b>1,54,97,000</b>	<b>1,92,63,027</b>	<b>1,90,66,000</b>	<b>2,40,30,043</b>	<b>2,21,49,000</b>	<b>34</b>
<b>MISCELLANEOUS CIVIL CHARGES :</b>									
Territorial and Political Pensions - - - - -	26,26,574	25,39,000	2,86,529	2,97,000	6,32,389	6,20,000	5,90,954	5,96,000	35
Civil Furlough and Absentee Allowances - - - - -	6,382	6,000	832	-	6,834	-	1,301	4,000	36
Superannuation Allowances and Pensions - - - - -	58,26,112	59,80,000	11,64,121	12,20,000	16,69,592	17,46,000	20,01,098	20,55,000	37
Stationery and Printing - - - - -	32,34,243	33,91,000	4,54,465	4,85,000	14,60,943	15,04,000	12,60,468	15,53,000	38
Exchange - - - - -	-	10,50,000	-	-	-	-	-	-	39
Miscellaneous - - - - -	11,21,768	11,85,000	2,07,764	1,99,000	5,31,009	5,15,000	2,79,980	3,68,000	40
<b>TOTAL - - - - -</b>	<b>1,28,14,679</b>	<b>1,41,51,000</b>	<b>21,13,701</b>	<b>21,81,000</b>	<b>48,00,767</b>	<b>48,85,000</b>	<b>41,42,781</b>	<b>45,76,000</b>	<b>41</b>
<b>FAMINE RELIEF AND INSURANCE :</b>									
Famine Relief - - - - -	1,28,927	1,73,51,000	770	21,75,000	19,158	2,17,000	2,51,076	1,10,00,000	42
Construction of Protective Railways - - - - -	-	-	-	-	69,03,626	-	-	-	43
Construction of Protective Irrigation Works - - - - -	-880	78,000	31,078	1,00,000	53,361	44,000	33,146	50,000	44
Reduction or Avoidance of Debt - - - - -	44,52,378	-	-	-	-	-	-	-	45
<b>TOTAL - - - - -</b>	<b>45,80,425</b>	<b>1,74,29,000</b>	<b>31,848</b>	<b>22,75,000</b>	<b>69,76,035</b>	<b>2,61,000</b>	<b>2,84,222</b>	<b>1,10,50,000</b>	<b>46</b>
Carried forward to page 14 - - - - -	17,94,57,127	19,79,83,000	2,32,38,520	2,63,97,000	4,77,84,250	4,18,55,000	5,28,00,736	6,34,68,000	47

(a) See foot-note (a), pages 8 and 9.

THE GOVERNMENT OF INDIA, FOR THE YEAR 1899-1900.

11

Provinces of *British India*, and in *England*, for 1899-1900, compared with the Results of 1898-99—*continued*.

	TOTAL INDIA.				ENGLAND.		GRAND TOTAL.		HEADS OF EXPENDITURE.
	Rupees.		Rupees converted into £. at Rs 15 = £.		1898-99.	1899-1900.	1898-99.	1899-1900.	
	1898-99.	1899-1900.	1898-99.	1899-1900.					
	Ra.	Ra.	£.	£.	£.	£.	£.	£.	
1	30,43,338	29,24,000	202,889	104,900	-	-	202,889	194,900	DIRECT DEMANDS ON THE REVENUES :
2	1,52,01,301	1,59,70,000	1,013,420	1,064,700	-	-	1,013,420	1,064,700	Refunds and Drawbacks.
3	4,05,26,738	4,12,34,000	2,701,783	2,749,000	1,255	645	2,703,038	2,749,645	Assignments and Compensations.
4	2,37,09,692	2,59,38,000	1,580,646	1,729,200	1,545	2,006	1,582,191	1,731,206	Charges in respect of Collection, viz. :-
5	46,58,139	50,07,000	310,209	333,800	258	640	310,467	334,440	Land Revenue.
6	9,47,380	9,40,000	63,159	62,600	35,296	37,014	98,455	100,514	Opium (including Cost of Production).
7	24,30,140	24,73,000	162,009	164,900	-	-	162,009	164,900	Salt (including Cost of Production).
8	5,57,372	5,94,000	37,158	39,600	-	-	37,158	39,600	Stamps.
9	21,48,445	22,85,000	143,230	152,300	65	208	143,295	152,508	Excise.
10	3,28,121	3,34,000	21,875	22,300	-	-	21,875	22,300	Provincial Rates.
11	97,95,849	1,10,19,000	653,057	734,600	7,421	10,822	660,478	745,422	Customs.
12	24,85,107	24,77,000	165,674	165,100	-	-	165,674	165,100	Assessed Taxes.
13	10,58,26,631	11,11,95,000	7,055,109	7,413,000	45,840	52,235	7,100,949	7,465,235	Forest.
									Registration.
									- - - TOTAL.
14	3,90,61,132	3,90,00,000	2,604,076	2,600,000	3,991,856	4,072,798	6,595,732	6,672,798	INTEREST :
15	-4,29,27,622	-4,50,87,000	-2,861,842	-3,005,800	-1,185,790	-1,178,527	-4,047,632	-4,184,327	Interest on Debt.
16	-1,31,26,938	-1,34,49,000	-875,129	-896,600	-	-	-875,129	-896,600	Deduct—Amounts chargeable to Railways (a).
17	-1,69,93,428	-1,95,36,000	-1,132,895	-1,302,400	2,805,866	3,894,271	1,672,971	1,591,871	" " " Irrigation.
18	51,67,294	52,68,000	344,486	351,200	91	85	344,577	351,285	Remainder chargeable on Ordinary Debt.
19	-1,18,26,134	-1,42,68,000	-788,409	-951,200	2,805,957	2,894,356	2,017,548	1,943,156	Interest on other Obligations.
									- - - TOTAL.
20	1,55,86,894	1,63,41,000	1,039,113	1,089,400	111,013	95,365	1,150,126	1,184,765	POST OFFICE, TELEGRAPH, AND MINT :
21	78,31,235	82,25,000	522,082	548,300	162,339	172,712	684,421	721,012	Post Office.
22	10,80,762	8,60,000	72,051	57,400	3,616	2,604	75,667	60,094	Telegraph.
23	2,44,98,681	2,54,26,000	1,633,246	1,695,100	276,968	270,771	1,910,214	1,965,871	Mint.
									- - - TOTAL.
24	1,58,14,295	1,58,29,000	1,054,286	1,055,200	252,496	320,045	1,306,782	1,375,245	SALARIES AND EXPENSES OF CIVIL DEPART- MENTS :
25	3,07,27,343	3,10,93,000	2,048,490	2,072,900	927	769	2,049,417	2,073,669	General Administration.
26	1,02,88,204	1,01,81,000	685,880	678,700	-	-	685,880	678,700	Law and Justice :
27	4,17,95,480	4,24,65,000	2,786,363	2,831,000	778	448	2,787,143	2,831,448	Courts.
28	33,60,546	32,07,000	224,037	213,800	204,787	327,960	429,824	541,760	Jails.
29	1,59,56,775	1,63,31,000	1,063,785	1,088,700	1,917	1,852	1,065,702	1,090,552	Police.
30	16,97,403	17,20,000	113,160	114,700	795	212	113,955	114,912	Marine (including River Navigation).
31	1,60,12,347	1,38,76,000	1,067,490	925,100	10,273	11,689	1,077,763	936,789	Education.
32	86,60,466	1,04,34,000	577,364	695,800	24,627	23,060	601,991	719,560	Ecclesiastical.
33	52,23,538	54,06,000	348,236	360,400	21,144	28,772	369,380	389,172	Medical.
34	14,95,36,397	15,05,42,000	9,969,093	10,036,100	517,744	715,707	10,486,837	10,751,807	Political.
									Scientific and other Minor Departments.
									- - - TOTAL.
35	41,36,446	40,52,000	275,768	270,200	11,577	11,452	287,340	281,652	MISCELLANEOUS CIVIL CHARGES :
36	16,940	10,000	1,063	700	259,009	282,965	260,072	283,665	Territorial and Political Pensions.
37	1,06,59,923	1,10,01,000	710,662	732,400	1,942,917	1,965,407	2,653,579	2,698,807	Civil Purlough and Absentee Allowances.
38	64,19,110	69,13,000	427,941	460,800	49,458	59,700	477,399	520,500	Superannuation Allowances and Pensions.
39	-	10,50,000	-	70,000	-	-	-	70,000	Stationery and Printing.
40	21,40,491	22,67,000	142,699	151,100	23,274	36,187	165,973	187,287	Exchange.
41	2,33,71,928	2,52,93,000	1,658,128	1,686,200	2,286,235	2,355,711	3,844,363	4,041,911	Miscellaneous.
									- - - TOTAL.
42	4,00,631	3,07,43,000	26,702	2,049,500	1	3,717	26,703	2,053,217	FAMINE RELIEF AND INSURANCE :
43	69,03,526	-	460,235	-	-	-	460,235	-	Famine Relief.
44	1,16,605	2,72,000	7,780	18,100	-	-	7,780	18,100	Construction of Protective Railways.
45	44,62,378	-	296,825	-	-	-	296,825	-	Construction of Protective Irrigation Works.
46	1,18,73,130	3,10,15,000	791,542	2,067,600	1	3,717	791,543	2,071,317	Reduction or Avoidance of Debt.
									- - - TOTAL. (b)
47	30,32,80,633	32,92,03,000	20,218,709	21,946,800	5,932,745	6,292,497	26,151,454	28,330,297	- - - Carried forward to page 15.

(b) £207,737 and £89,542, representing the net charge on the Revenues in 1898-99 and 1899-1900 respectively, on account of Protective Railways constructed through the agency of Companies, are also chargeable to the grant for Famine Relief and Insurance, although included in the Railway Revenue Account.

## No. 3.—ACCOUNT showing the Estimated Expenditure (Imperial, Provincial, and Local) in each of the

HEADS OF EXPENDITURE	INDIA, GENERAL.		CENTRAL PROVINCES.		BURMA.		ASSAM.	
	1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward from page 8 - - - -	3,34,89,881	3,20,64,000	89,13,188	2,43,41,000	2,62,25,040	2,68,06,000	66,54,322	1
CONSTRUCTION OF RAILWAYS (charged against Revenue in addition to that under Famine Insurance).	-	-	-	-	-	-	15,885	2
<b>RAILWAY REVENUE ACCOUNT :</b>								
State Railways :								
Working Expenses - - - - -	3,56,08,636	3,78,59,000	46,26,379	50,38,000	52,71,182	54,00,000	15,74,812	
Interest on Debt - - - - -	4,15,96,849	4,32,82,000	-	-	-	-	-	4
Annuities in Purchase of Railways - -	-	-	-	-	-	-	-	5
Interest chargeable against Companies on Advances.	-	-	11,17,947	15,81,000	-	-	-	6
Interest on Capital deposited by Companies -	-	-	-	-	-	-	-	7
Guaranteed Companies :								
Surplus Profits, Land, and Supervision -	29,28,431	34,71,000	286	1,000	69,856	63,000	62,363	8
Interest - - - - -	82,089	1,32,000	-	-	-	-	-	9
Subsidized Companies :								
Land, &c. - - - - -	-	-	-	-	-	-	1,01,909	10
Miscellaneous Railway Expenditure - - -	4,75,173	3,55,000	45,700	45,000	-1,22,765	19,000	15,611	11
<b>TOTAL - - -</b>	<b>8,06,91,178</b>	<b>8,50,99,000</b>	<b>57,90,212</b>	<b>66,45,000</b>	<b>52,18,253</b>	<b>54,82,000</b>	<b>17,54,695</b>	<b>12</b>
<b>IRRIGATION :</b>								
Major Works ;								
Working Expenses - - - - -	-	-	-	-	-	-	-	13
Interest on Debt - - - - -	75,39,145	78,21,000	-	-	-	-	-	14
Minor Works and Navigation - - - - -	77,723	71,000	-	-	14,76,492	17,06,000	-	15
<b>TOTAL - - -</b>	<b>76,16,867</b>	<b>78,92,000</b>	<b>-</b>	<b>-</b>	<b>14,76,492</b>	<b>17,06,000</b>	<b>-</b>	<b>16</b>
<b>BUILDINGS AND ROADS :</b>								
Military Works - - - - -	87,14,375	1,02,18,000	7,769	7,000	8,03,917	7,70,000	3,27,040	17
Civil Works - - - - -	23,26,854	16,30,000	19,45,075	17,83,000	67,52,099	82,64,000	35,64,887	18
<b>TOTAL - - -</b>	<b>1,10,41,229</b>	<b>1,18,48,000</b>	<b>19,52,844</b>	<b>17,90,000</b>	<b>75,56,016</b>	<b>90,34,000</b>	<b>38,91,927</b>	<b>19</b>
<b>ARMY SERVICES :</b>								
Army :								
Effective - - - - -	9,32,77,678	9,26,09,000	-	-	-	-	-	20
Non-effective - - - - -	48,52,951	47,14,000	-	-	-	-	-	21
Warlike Operations - - - - -	98,55,517	-	-	-	-	-	-	22
<b>TOTAL - - -</b>	<b>10,79,86,146</b>	<b>9,73,23,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>23</b>
<b>SPECIAL DEFENCE WORKS - - - - -</b>	<b>453</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>24</b>
<b>TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL - - - - -</b>	<b>24,08,25,764</b>	<b>23,42,16,000</b>	<b>1,66,56,244</b>	<b>3,27,76,000</b>	<b>4,04,75,801</b>	<b>4,30,28,000</b>	<b>1,13,16,829</b>	<b>25</b>
<i>Add.</i> —Portion of Allotments to Provincial Governments, including Special Grants, not spent by them in the year.	1,762	-	1,99,296	-	41,53,413	24,02,000	8,60,037	26
<i>Deduct.</i> —Portion of Provincial Expenditure defrayed from Provincial Balances.	-	-14,000	-	-3,08,000	-	-	-	27
<b>TOTAL EXPENDITURE CHARGED AGAINST REVENUE - - - - -</b>	<b>24,08,27,510</b>	<b>23,42,02,000</b>	<b>1,68,55,540</b>	<b>3,24,68,000</b>	<b>4,46,29,214</b>	<b>4,54,30,000</b>	<b>1,21,76,866</b>	<b>28</b>
<b>EXPENDITURE NOT CHARGED TO REVENUE :</b>								
Capital Outlay on Railways and Irrigation Works :								
State Railways - - - - -	1,05,95,011	40,36,000	-1,63,958	-9,88,000	-5,589	-	1,24,72,607	29
Irrigation Works - - - - -	-	-	-	-	8,65,461	11,00,000	-	30
Miscellaneous Public Improvements - -	-	-	-	-	-	-	-	31
<b>TOTAL - - -</b>	<b>1,05,95,011</b>	<b>40,36,000</b>	<b>-1,63,958</b>	<b>-9,88,000</b>	<b>8,59,862</b>	<b>11,00,000</b>	<b>1,24,72,607</b>	<b>32</b>

Provinces of British India, and in England, for 1899-1900, compared with the Results of 1898-99—continued.

	ASSAM.	BENGAL.		NORTH-WESTERN PROVINCES AND OUDH.		CARRIED FORWARD.		HEADS OF EXPENDITURE.
	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	57,72,000	6,95,72,417	7,25,92,000	8,56,02,279	3,64,18,000	17,94,57,127	19,79,83,000	Brought forward from page 9.
2	14,000	-	-	-	-	15,885	14,000	CONSTRUCTION OF RAILWAYS (charged against Revenue in addition to that under Famine Insurance).
3	13,75,000	1,22,39,661	1,42,15,000	86,38,750	96,00,000	6,79,59,300	7,34,87,000	RAILWAY REVENUE ACCOUNT:
4	-	-	-	-	-	4,15,96,849	4,32,82,000	State Railways:
5	-	-	-	-	-	-	-	Working Expenses.
6	-	-	-	2,12,826	2,44,000	13,30,773	18,05,000	Interest on Debt.
7	-	-	5,000	1,64,884	1,66,000	1,64,884	1,71,000	Annuities in purchase of Railways.
8	63,000	1,85,342	1,65,000	1,32,294	1,55,000	33,58,572	39,18,000	Interest chargeable against Companies on Advances.
9	-	-	-	-	-	82,089	1,32,000	Interest on Capital deposited by Companies.
10	40,000	7,72,932	6,18,000	79,659	3,000	9,54,500	6,61,000	Guaranteed Companies:
11	21,000	2,27,851	23,000	-	51,000	6,41,570	5,14,000	Surplus Profits, Land, and Supervision.
12	14,99,000	1,34,05,786	1,60,26,000	92,28,413	1,02,19,000	11,60,88,537	12,39,70,000	Interest.
								Subsidized Companies:
								Land, &c.
								Miscellaneous Railway Expenditure.
								- - - TOTAL.
13	-	13,43,316	13,76,000	27,81,364	27,81,000	41,24,680	41,57,000	IRRIGATION:
14	-	24,56,969	24,55,000	31,30,824	31,73,000	1,31,26,938	1,34,49,000	Major Works:
15	-	13,95,604	12,88,000	2,65,297	3,80,000	32,15,115	34,45,000	Working Expenses.
16	-	51,95,889	51,19,000	61,77,485	63,34,000	2,04,66,733	2,10,51,000	Interest on Debt.
								Minor Works and Navigation.
								- - - TOTAL.
17	2,67,000	2,09,278	2,62,000	60,913	34,000	1,01,23,292	1,15,58,000	BUILDINGS AND ROADS:
18	34,56,000	83,42,165	92,57,000	57,34,562	67,24,000	2,86,65,632	3,11,14,000	Military Works.
19	87,23,000	85,51,433	95,19,000	57,95,475	67,58,000	3,87,88,924	4,26,72,000	Civil Works.
								- - - TOTAL.
20	-	-	-	-	-	9,32,77,678	9,26,09,000	ARMY SERVICES:
21	-	-	-	-	-	48,52,951	47,14,000	Army:
22	-	-	-	-	-	98,55,517	-	Effective.
23	-	-	-	-	-	10,79,86,146	9,73,23,000	Non-effective.
								Warlike Operations.
								- - - TOTAL.
24	-	-	-	-	-	453	-	SPECIAL DEFENCE WORKS.
25	1,10,08,000	9,87,25,525	10,22,56,000	5,68,03,652	5,97,29,000	46,28,03,805	48,30,13,000	{ TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL.
26	-	22,21,229	7,12,000	38,94,641	5,91,000	1,13,30,378	37,05,000	Add.—Portion of Allotments to Provincial Governments including special Grants not spent by them in the year.
27	-8,27,000	-	-	-	-	-	-11,40,000	Deduct.—Portion of Provincial Expenditure defrayed from Provincial Balances.
28	1,01,81,000	9,89,46,754	10,29,68,000	6,06,98,293	6,03,20,000	47,41,34,183	48,55,69,000	{ TOTAL EXPENDITURE CHARGED AGAINST REVENUE.
29	1,00,36,000	42,98,835	51,15,000	14,43,362	29,07,000	2,86,40,268	2,11,06,000	EXPENDITURE NOT CHARGED TO REVENUE:
30	-	-39,241	-20,000	10,37,186	10,96,000	18,33,396	21,78,000	Capital Outlay on Railways and Irrigation Works:
31	-	-41,053	-	-	-	-41,053	-	State Railways.
32	1,00,36,000	41,88,541	50,95,000	24,80,548	40,03,000	3,04,32,611	2,32,82,000	Irrigation Works.
								Miscellaneous Public Improvements.
								- - - TOTAL.

## No. 3.—ACCOUNT showing the Estimated Expenditure (Imperial, Provincial, and Local) in each of the

HEADS OF EXPENDITURE.	BROUGHT FORWARD.		PUNJAB.		MADRAS.		BOMBAY.		
	1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward from page 10	17,94,57,127	19,79,83,000	2,32,38,520	2,63,97,000	4,77,84,250	4,13,55,000	5,28,00,786	6,34,68,000	1
CONSTRUCTION OF RAILWAYS (charged against Revenue in addition to that under Famine Insurance).	15,885	14,000	-	-	-1,989	22,000	630	-	2
RAILWAY REVENUE ACCOUNT :									
State Railways :									
Working Expenses - - - - -	6,79,59,300	7,34,87,000	1,91,54,545	1,91,00,000	86,38,208	91,66,000	41,00,890	46,41,000	3
Interest on Debt - - - - -	4,16,96,849	4,32,82,000	-	-	-	-	-	-	4
Annuities in purchase of Railways	-	-	-	-	-	-	-	-	5
Interest chargeable against Companies on Advances.	13,30,773	18,05,000	-	-	-	-	-	-	6
Interest on Capital deposited by Companies -	1,64,884	1,71,000	-	-	-	-	-	-	7
Guaranteed Companies :									
Surplus Profits, Land, and Supervision - -	33,58,572	39,18,000	-	-	3,90,388	9,78,000	2,33,380	3,30,000	8
Interest - - - - -	82,089	1,32,000	-	-	-	-	-	-	9
Subsidized Companies :									
Land, &c. - - - - -	9,54,500	6,61,000	18,817	7,000	17,060	13,000	53,674	86,000	10
Miscellaneous Railway Expenditure - - -	6,41,570	5,14,000	-2,24,834	55,000	1,16,157	39,000	10,473	2,000	11
TOTAL - - -	11,60,88,537	12,39,70,000	1,89,48,528	1,91,62,000	91,61,813	1,01,96,000	43,98,387	50,59,000	12
IRRIGATION :									
Major Works :									
Working Expenses - - - - -	41,24,680	41,57,000	33,36,207	39,56,000	14,62,475	14,96,000	4,80,567	5,11,000	13
Interest on Debt - - - - -	1,31,26,938	1,34,49,000	-	-	-	-	-	-	14
Minor Works and Navigation - - - - -	32,15,116	34,45,000	9,45,111	10,25,000	32,41,085	34,23,000	19,74,930	21,45,000	15
TOTAL - - -	2,04,66,733	2,10,51,000	42,81,318	49,81,000	47,03,560	49,19,000	24,55,497	26,56,000	16
BUILDINGS AND ROADS :									
Military Works - - - - -	1,01,23,292	1,15,58,000	9,24,344	5,17,000	69,926	82,000	2,09,203	1,69,000	17
Civil Works - - - - -	2,86,65,632	3,11,14,000	43,45,162	45,22,000	69,28,665	70,56,000	51,45,135	50,49,000	18
TOTAL - - -	3,87,88,924	4,26,72,000	52,69,506	50,39,000	69,98,591	71,38,000	53,54,338	52,18,000	19
ARMY SERVICES :									
Army :									
Effective - - - - -	9,32,77,678	9,26,09,000	-	-	2,94,29,921	2,92,47,000	3,27,75,638	3,29,70,000	20
Non-Effective - - - - -	48,52,951	47,14,000	-	-	29,27,383	27,70,000	16,52,511	16,08,000	21
Warlike Operations - - - - -	98,55,517	-	-	-	3,30,814	-	3,88,914	-	22
TOTAL - - -	10,79,86,146	9,73,23,000	-	-	3,26,88,118	3,20,17,000	3,42,17,063	3,45,78,000	23
SPECIAL DEFENCE WORKS - - - - -	453	-	-	-	-	-	-	-	24
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL	46,28,03,805	48,30,13,000	5,17,37,872	5,55,79,000	10,13,34,343	9,56,47,000	9,92,26,651	11,09,79,000	25
Add.—Portion of Allotments to Provincial Governments, including Special Grants not spent by them in the year.	1,13,30,378	37,05,000	12,83,014	-	11,64,251	-	8,95,861	-	26
Deduct.—Portion of Provincial Expenditure defrayed from Provincial Balances.	-	-11,49,000	-	-22,24,000	-	-11,12,000	-	-22,06,000	27
TOTAL EXPENDITURE CHARGED AGAINST REVENUE - - - - -	47,41,34,183	48,55,69,000	5,30,20,886	5,33,55,000	10,24,98,594	9,45,35,000	10,01,22,512	10,87,74,000	28
EXPENDITURE NOT CHARGED TO REVENUE :									
Capital Outlay on Railways and Irrigation Works :									
State Railways - - - - -	2,86,40,268	2,11,06,000	20,38,360	8,58,000	-	41,88,000	5,14,098	10,05,000	29
Irrigation Works - - - - -	18,33,386	21,70,000	24,76,506	42,60,000	5,31,569	5,82,000	16,45,192	18,05,000	30
Miscellaneous Public Improvements] - - -	-41,053	-	-	-	-	-	-	-	31
TOTAL - - -	3,04,32,611	2,32,76,000	45,13,866	51,18,000	5,31,569	47,70,000	21,59,290	28,10,000	32

Calcutta, 7 April 1900.

India Office, 11 May 1900.

Provinces of British India, and in England, for 1899-1900, compared with the Results of 1898-99—continued.

	TOTAL INDIA.				ENGLAND.		GRAND TOTAL.		HEADS OF EXPENDITURE.
	Rupees.		Rupees converted into £ at R15 = £1.		1898-99.	1899-1900.	1898-99.	1899-1900.	
	1898-99.	1899-1900.	1898-99.	1899-1900.					
	Rs.	Rs.	£	£	£	£	£	£	
1	30,32,80,633	32,92,03,000	20,218,709	21,946,800	5,932,745	6,292,497	26,161,454	28,239,297	- - - Brought forward from page 11.
2	14,526	36,000	968	2,400	-	-	968	2,400	CONSTRUCTION OF RAILWAYS (charged against Revenue in addition to that under Famine Insurance).
									RAILWAY REVENUE ACCOUNT:
3	9,98,52,913	10,63,94,000	6,656,861	7,092,900	-	-	6,656,861	7,092,900	State Railways:
4	4,16,96,849	4,32,82,000	2,773,123	2,885,500	968,906	959,643	3,740,029	3,845,143	Working Expenses.
5	-	-	-	-	1,714,016	1,718,591	1,714,016	1,718,591	Interest on Debt.
6	13,30,778	18,05,000	88,719	120,300	218,884	218,884	307,603	339,184	Annuities in purchase of Railways.
7	1,04,884	1,71,000	10,992	11,400	811,884	844,326	822,876	855,726	Interest chargeable against Companies on Advances.
8	39,82,340	52,26,000	265,489	348,400	-	-	265,489	348,400	Interest on Capital deposited by Companies.
9	82,089	1,32,000	5,473	8,800	2,162,525	2,172,336	2,167,998	2,181,136	Guaranteed Companies:
10	10,44,051	7,67,000	69,603	51,100	-	-	69,603	51,100	Surplus Profits, Land, and Supervision.
11	5,43,366	6,10,000	36,224	40,700	-	-	36,224	40,700	Interest.
12	14,85,07,265	15,83,87,000	9,906,484	10,559,100	5,874,215	5,913,780	15,780,699	16,472,880	Subsidized Companies:
									Land, &c.
									Miscellaneous Railway Expenditure.
									- - - TOTAL.
13	94,03,929	1,01,20,000	626,929	674,700	-	-	626,929	674,700	IRRIGATION:
14	1,31,26,938	1,34,49,000	875,129	896,600	-	-	875,129	896,600	Major Works:
15	93,76,241	1,00,36,000	625,083	669,200	1,815	1,335	626,898	670,535	Working Expenses.
16	3,19,07,108	3,36,07,000	2,127,141	2,240,500	1,815	1,335	2,128,956	2,241,835	Interest on Debt.
									Minor Works and Navigation.
									- - - TOTAL.
17	1,13,26,765	1,23,26,000	755,118	821,700	52,531	31,782	807,649	853,482	BUILDINGS AND ROADS:
18	4,50,84,594	4,77,41,000	3,005,639	3,182,800	99,043	91,888	3,104,682	3,274,688	Military Works.
19	5,64,11,359	6,00,67,000	3,760,757	4,004,500	151,574	123,670	3,912,331	4,128,170	Civil Works.
									- - - TOTAL.
20	15,40,83,237	15,48,26,000	10,332,216	10,321,800	1,902,482	1,640,106	12,234,698	11,961,906	ARMY SERVICES:
21	93,32,845	90,92,000	622,190	606,100	2,421,678	2,422,201	3,043,869	3,028,301	Army:
22	1,05,75,245	-	705,016	-	17,743	-	722,759	-	Effective.
23	17,48,91,327	16,39,18,000	11,659,422	10,927,900	4,341,904	4,062,307	16,001,326	14,990,207	Non-effective.
									Warlike Operations.
									- - - TOTAL.
24	453	-	80	-	944	874	974	874	SPECIAL DEFENCE WORKS.
25	71,51,02,671	74,52,18,000	47,673,511	49,681,200	16,303,197	16,394,463	63,976,708	66,075,663	{ TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL.
26	1,46,73,504	37,05,000	978,234	247,000	-	-	978,234	-	Add.--Portion of Allotments to Provincial Governments including Special Grants not spent by them in the year.
27	-	-66,90,000	-	-446,000	-	-	-	-199,000	Deduct.--Portion of Provincial Expenditure defrayed from Provincial Balances.
28	72,97,76,175	74,22,33,000	48,651,745	49,482,200	16,303,197	16,394,463	64,954,942	65,876,663	{ TOTAL EXPENDITURE CHARGED AGAINST REVENUE.
									EXPENDITURE NOT CHARGED TO REVENUE:
29	3,11,92,726	2,71,57,000	2,079,515	1,810,500	768,839	605,337	2,844,354	2,415,837	Capital Outlay on Railways and Irrigation Works:
30	64,85,663	88,23,000	432,378	588,200	3,321	10,477	435,699	598,677	State Railways.
31	-41,053	-	-2,737	-	-	-	-2,737	-	Irrigation Works.
32	3,76,37,336	3,59,80,000	2,509,156	2,398,700	770,160	615,814	3,279,316	3,014,514	Miscellaneous Public Improvements.
									- - - TOTAL.

A. F. Cox, Comptroller and Auditor General.  
E. R. Cave-Browne, Accountant General.

EAST INDIA (ESTIMATE).

ESTIMATE  
OF  
REVENUE AND EXPENDITURE  
OF THE  
GOVERNMENT OF INDIA,  
For the Year 1899-1900,  
COMPARED WITH THE RESULTS OF 1898-99.

*(Presented pursuant to the Government of India Act,  
1858, Sec. 53.)*

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