

EAST INDIA (ESTIMATE).

ESTIMATE
OF
REVENUE AND EXPENDITURE
OF THE
GOVERNMENT OF INDIA,
For the Year 1900-01,
COMPARED WITH THE RESULTS OF 1899-1900.

India Office,
10 May 1901.

ARTHUR GODLEY,
Under Secretary of State for India.

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

*Ordered, by The House of Commons, to be Printed,
13 May 1901.*

LONDON:
PRINTED FOR HIS MAJESTY'S STATIONERY OFFICE,
BY EYRE AND SPOTTISWOODE,
PRINTERS TO THE KING'S MOST EXCELLENT MAJESTY.

And to be purchased, either directly or through any Bookseller, from
EYRE AND SPOTTISWOODE, EAST HARDING STREET, FLEET STREET, E.C., and
32, ABINGDON STREET, WESTMINSTER, S.W.; or
OLIVER AND BOYD, EDINBURGH; or
E. PONSONBY, 116, GRAFTON STREET, DUBLIN.

No. 1.—ABSTRACT ACCOUNT showing the ESTIMATED REVENUE

HEADS OF REVENUE.	ACCOUNTS, 1899-1900.	ESTIMATE,* 1900-01.
	£.	£.
PRINCIPAL HEADS OF REVENUE :		
Land Revenue	17,205,056	17,695,800
Opium	4,401,982	5,132,000
Salt	5,850,463	5,951,100
Stamps	3,265,476	3,343,700
Excise	3,859,942	3,957,000
Provincial Rates	2,498,783	2,561,800
Customs	3,133,791	3,324,100
Assessed Taxes	1,300,295	1,308,000
Forest	1,235,425	1,279,600
Registration	288,089	312,200
Tributes from Native States	615,028	578,300
TOTAL	£. 43,654,330	45,443,600
INTEREST	£. 605,815	651,792
POST OFFICE	£. 1,308,315	1,353,600
TELEGRAPH	£. 832,673	890,614
MINT	£. 345,091	3,078,526
RECEIPTS BY CIVIL DEPARTMENTS :		
Law and Justice :		
Courts	236,017	231,300
Jails	226,905	242,900
Police	284,190	298,900
Marine	136,454	154,300
Education	158,326	164,200
Medical	62,569	62,387
Scientific and other Minor Departments	80,583	84,025
TOTAL	£. 1,185,044	1,238,012
MISCELLANEOUS :		
Receipts in aid of Superannuation, &c.	204,761	194,592
Stationery and Printing	59,659	60,400
Miscellaneous	293,406	270,682
TOTAL	£. 557,826	525,674
RAILWAYS :		
State Railways (Gross Receipts)	14,653,223	16,867,930
Guaranteed Companies (Net Traffic Receipts)	1,907,215	1,202,400
Subsidized Companies (Repayment of Advances of Interest)	27,407	25,891
TOTAL	£. 16,587,845	18,096,221
IRRIGATION :		
Major Works :		
Direct Receipts	1,578,529	1,717,200
Portion of Land Revenue due to Irrigation	670,174	730,600
Minor Works and Navigation	151,159	166,100
TOTAL	£. 2,399,862	2,613,900
OTHER PUBLIC WORKS :		
Military Works	34,780	36,200
Civil Works	406,100	410,114
TOTAL	£. 440,880	446,314
RECEIPTS BY MILITARY DEPARTMENT :		
Army :		
Effective	643,090	757,352
Non-effective	76,393	74,393
TOTAL	£. 719,483	831,745
TOTAL REVENUE	£. 68,637,164	75,169,998

* 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.

and EXPENDITURE for 1900-01, compared with the RESULTS of 1899-1900.

HEADS OF EXPENDITURE.		ACCOUNTS, 1899-1900.	ESTIMATE,* 1900-01.
DIRECT DEMANDS ON THE REVENUES:			
Refunds and Drawbacks -		£.	£.
Assignments and Compensations -		190,403	214,800
Charges in respect of Collection, viz.:		1,057,692	1,033,700
Land Revenue -			
Opium (including cost of Production)		2,748,730	2,830,776
Salt (including cost of Production)		1,727,154	1,790,071
Stamps -		331,756	336,033
Excise -		101,289	101,253
Provincial Rates -		161,500	163,458
Customs -		35,461	34,500
Assessed Taxes -		153,953	162,225
Forest -		22,158	22,400
Registration -		730,176	743,137
		163,769	170,800
	TOTAL - - - £.	7,424,087	7,606,152
INTEREST:			
Interest on Debt -			
Deduct,—Amounts chargeable to Railways -		6,674,637	7,091,078
" " Amounts chargeable to Irrigation -		4,184,535	4,375,729
" " Remainder chargeable on Ordinary Debt -		896,749	921,800
Interest on other Obligations -		1,593,253	1,704,449
		354,745	363,026
	TOTAL - - - £.	1,048,098	2,158,375
POST OFFICE		£.	
		1,182,247	1,220,420
TELEGRAPH		£.	
		726,782	787,899
MINT		£.	
		65,908	3,019,040
SALARIES AND EXPENSES OF CIVIL DEPARTMENTS			
General Administration -		1,384,076	1,336,500
Law and Justice:			
Courts -		2,081,671	2,126,061
Jails -		684,013	704,600
Police -		2,851,298	2,913,343
Marine (including River Navigation) -		533,892	589,223
Education -		1,086,119	1,092,609
Ecclesiastical -		114,064	115,253
Medical -		944,604	944,522
Political -		721,836	585,143
Scientific and other Minor Departments -		381,017	463,811
	TOTAL - - - £.	10,782,588	10,951,065
MISCELLANEOUS CIVIL CHARGES:			
Territorial and Political Pensions -		277,010	282,205
Civil Furlough and Absentee Allowances -		283,625	261,266
Superannuation Allowances and Pensions -		2,704,469	2,709,851
Stationery and Printing -		512,554	524,707
Exchange -		80,949	3,300
Miscellaneous -		194,024	222,509
	TOTAL - - - £.	4,062,531	3,993,938
FAMINE RELIEF AND INSURANCE:			
Famine Relief -		2,074,918	4,225,002
Construction of Protective Irrigation Works -		23,930	19,300
	TOTAL - - - £.	2,098,848	4,244,002
RAILWAY REVENUE ACCOUNT:			
State Railways:—Working Expenses -		7,147,804	6,304,600
Interest on Debt -		3,845,281	4,014,630
Annuities in purchase of Railways -		1,718,591	2,357,101
Interest chargeable against Companies on Advances -		339,254	363,584
Interest on Capital deposited by Companies -		855,152	935,756
Guaranteed Companies:—Surplus Profits, Land, and Supervision -		343,400	201,900
Interest -		2,180,895	1,597,517
Subsidized Companies:—Land, &c. -		38,096	19,500
Miscellaneous Railway Expenditure -		42,616	55,200
	TOTAL - - - £.	16,511,089	17,939,788
IRRIGATION:			
Major Works:—Working Expenses -		664,753	695,200
Interest on Debt -		896,749	921,800
Minor Works and Navigation -		701,973	688,742
	TOTAL - - - £.	2,263,475	2,305,742
OTHER PUBLIC WORKS:			
Military Works -		836,562	741,057
Civil Works -		3,298,090	3,372,188
Construction of Railways charged to Provincial or Local Revenues -		2,356	18,200
	TOTAL - - - £.	4,137,008	4,131,445
ARMY SERVICES:			
Army:—Effective -		11,855,317	12,157,124
Non-effective -		3,029,909	2,996,118
	TOTAL - - - £.	14,885,226	15,153,242
SPECIAL DEFENCE WORKS		£.	
		874	6,864
TOTAL EXPENDITURE (IMPERIAL AND PROVINCIAL) - - - £.		66,068,761	73,527,872
		ACCOUNTS, 1899-1900.	ESTIMATE 1900-01.
		£.	£.
Add,—Portion of Allotments to Provincial Governments not spent by them in the Year -		296,754	122,000
Deduct,—Portion of Provincial Expenditure defrayed from Provincial Balances -		502,974	96,200
TOTAL EXPENDITURE CHARGED TO REVENUE - - - £.		65,862,541	73,553,672
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE:			
State Railways -		2,437,712	1,248,501
Irrigation Works -		597,960	601,577
	TOTAL - - - £.	3,035,672	1,850,078
Redemption of Liabilities -			5,922,350
		ACCOUNTS, 1899-1900.	ESTIMATE, 1900-01.
		£.	£.
Revenue -		68,637,104	75,169,998
Expenditure chargeable to Revenue -		65,862,541	73,553,672
Surplus -		2,774,563	1,616,326

ESTIMATE OF REVENUE AND EXPENDITURE OF

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

HEADS OF REVENUE	INDIA, GENERAL		CENTRAL PROVINCES.		BURMA.		ASSAM.	
	1899-1900.	1900-01.	1899-1900.	1900-01.	1899-1900.	1900-01.	1899-1900.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
PRINCIPAL HEADS OF REVENUE :								
Land Revenue - - - - -	11,23,643	12,23,000	57,60,049	47,35,000	2,97,60,093	3,16,10,000	62,80,533	1
Opium - - - - -	129	-	2,25,726	2,20,000	2,52,049	2,70,000	4,42,477	2
Salt - - - - -	1,94,65,689	1,99,50,000	-	-	15,36,685	13,60,000	-	3
Stamps - - - - -	3,79,331	3,60,000	13,31,557	13,30,000	19,36,801	21,00,000	9,27,888	4
Excise - - - - -	11,22,248	11,45,000	19,87,576	18,00,000	49,39,878	53,00,000	28,63,574	5
Provincial Rates - - - - -	99,204	1,08,000	8,97,549	6,50,000	13,89,055	14,50,000	6,70,864	6
Customs - - - - -	4,091	5,000	84,920	75,000	86,07,290	92,84,000	-	7
Assessed Taxes - - - - -	14,33,083	22,05,000	4,72,268	4,40,000	10,88,229	11,25,000	3,37,913	8
Forest - - - - -	4,60,059	4,73,000	8,19,269	9,25,000	78,12,054	80,00,000	5,68,096	9
Registration - - - - -	16,733	17,000	67,459	82,000	88,520	1,02,000	61,400	10
Tributes from Native States - - - - -	23,41,458	21,13,000	2,99,182	2,91,000	3,13,383	3,28,000	50,100	11
Total - - - - -	2,64,45,677	2,75,99,000	1,19,45,546	1,05,38,000	5,77,24,037	6,09,29,000	1,21,92,847	12
INTEREST - - - - -								
	38,04,665	38,11,000	1,04,753	92,000	29,573	28,000	15,618	13
POST OFFICE - - - - -								
	1,94,93,669	2,01,92,000	31,328	17,000	24	-	-	14
TELEGRAPH - - - - -								
	1,23,93,431	1,32,00,000	-	-	-	-	-	15
MINT - - - - -								
	42,42,221	1,47,95,000	-	-	-	-	-	16
RECEIPTS BY CIVIL DEPARTMENTS :								
Law and Justice :								
Courts - - - - -	74,108	63,000	1,01,001	94,000	4,78,302	4,32,000	97,340	17
Jails - - - - -	3,24,898	3,00,000	2,43,037	2,61,000	3,94,337	4,00,000	46,187	18
Police - - - - -	20,349	18,000	1,68,885	1,71,000	3,43,502	3,80,000	1,88,674	19
Marine - - - - -	5,45,802	5,71,000	-	-	3,41,737	4,03,000	42	20
Education - - - - -	25,852	26,000	50,393	53,000	19,918	22,000	61,602	21
Medical - - - - -	9,271	11,000	10,535	12,000	22,454	22,000	8,118	22
Scientific and other Minor Departments - - - - -	1,40,267	1,19,000	28,897	28,000	3,975	5,000	81,575	23
Total - - - - -	11,40,545	11,09,000	6,02,748	6,19,000	16,04,225	16,64,000	4,73,538	24
MISCELLANEOUS :								
Receipts in aid of Superannuation, &c. - - - - -	5,60,314	5,16,000	53,617	55,000	1,07,715	1,02,000	15,597	25
Stationery and Printing - - - - -	1,31,553	1,53,000	24,820	28,000	31,919	31,000	4,882	26
Miscellaneous - - - - -	6,00,588	3,35,000	1,40,052	2,90,000	8,08,181	6,27,000	33,751	27
Total - - - - -	12,92,455	10,04,000	2,18,489	3,73,000	9,47,815	7,60,000	54,230	28
RAILWAYS :								
State Railways (Gross Receipts) - - - - -	9,38,44,912	9,52,82,000	1,15,42,112	1,27,95,000	94,69,988	1,12,00,000	17,02,303	29
Guaranteed Companies (Net Traffic Receipts)	2,86,08,228	1,80,36,000	-	-	-	-	-	30
Subsidized Companies (Repayment of Advances of Interest).	-	-	-	-	-	-	-	31
Total - - - - -	12,24,53,140	11,33,18,000	1,15,42,112	1,27,95,000	94,69,988	1,12,00,000	17,02,303	32
IRRIGATION :								
Major Works : Direct Receipts - - - - -	-	-	-	-	-	-	-	33
Portion of Land Revenue due to Irrigation.	-	-	-	-	-	-	-	34
Minor Works and Navigation - - - - -	25,776	52,000	-	-	2,09,296	1,25,000	-	35
Total - - - - -	25,776	52,000	-	-	2,09,296	1,25,000	-	36
OTHER PUBLIC WORKS :								
Military Works - - - - -	4,21,736	4,40,000	94	-	71,964	75,000	4,314	37
Civil Works - - - - -	92,569	93,000	97,818	1,06,000	3,79,318	4,16,000	2,01,578	38
Total - - - - -	5,14,295	5,33,000	97,912	1,06,000	4,51,282	4,91,000	2,05,892	39
RECEIPTS BY MILITARY DEPARTMENT :								
Army : Effective - - - - -	59,36,173	75,78,000	-	-	-	-	-	40
Non-effective - - - - -	5,11,589	5,06,000	-	-	-	-	-	41
Total - - - - -	64,47,762	80,79,000	-	-	-	-	-	42
TOTAL REVENUE - - - - -	19,82,52,636	20,36,92,000	2,45,42,888	2,45,40,000	7,04,36,240	7,51,97,000	1,46,44,426	43

and Local) in each of the PROVINCES of *British India*, and in *England*, for 1900-01, RESULTS of 1899-1900.

	ASSAM.	BENGAL.		NORTH-WESTERN PROVINCES AND OUDH.		CARRIED FORWARD.		HEADS OF REVENUE.
	1900-01.	1899-1900.	1900-01.	1899-1900.	1900-01.	1899-1900.	1900-01.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	62,00,000	4,12,01,234	4,12,00,000	6,45,69,499	6,42,41,000	14,86,95,050	14,91,99,000	PRINCIPAL HEADS OF REVENUE:
2	4,42,000	5,17,25,580	6,24,60,000	5,30,951	5,00,000	5,31,76,912	6,38,92,000	Land Revenue.
3	-	2,57,94,382	2,57,00,000	-	-	4,87,98,766	4,70,10,000	Opium.
4	9,60,000	1,52,78,388	1,85,00,000	75,58,983	81,00,000	3,04,11,348	3,13,50,000	Salt.
5	29,60,000	1,39,65,275	1,47,00,000	63,69,842	69,00,000	3,12,48,393	3,28,05,900	Stamps.
6	6,50,000	98,64,311	99,27,000	1,03,14,021	1,04,54,000	2,32,35,004	2,32,39,000	Excise.
7	-	1,70,78,674	1,79,70,000	50,727	45,000	2,58,25,702	2,73,79,000	Provincial Rates.
8	3,00,000	53,03,314	52,00,000	25,25,113	25,00,000	1,11,59,929	1,17,70,000	Customs.
9	5,30,000	11,38,912	12,00,000	16,14,741	16,60,000	1,24,13,124	1,27,88,000	Assessed Taxes.
10	57,000	14,53,622	15,40,000	4,28,127	4,95,000	21,05,861	22,93,000	Forest.
11	50,000	-	-	-	-	30,04,123	27,82,000	Registration.
								Tributes from Native States.
12	1,21,49,000	18,58,04,192	19,83,97,000	9,39,59,904	9,48,95,000	38,80,72,203	40,45,07,000	- - - TOTAL.
13	2,000	20,82,260	18,99,000	5,23,770	4,20,000	65,60,637	62,52,000	INTEREST.
14	-	16,450	16,000	-	-	1,95,41,471	2,02,25,000	POST OFFICE.
15	-	-	-	-	-	1,23,93,431	1,32,00,000	TELEGRAPH.
16	-	-	-	-	-	42,42,221	1,47,95,000	MINT.
								RECEIPTS BY CIVIL DEPARTMENTS:
17	89,000	7,84,196	8,10,000	4,51,156	4,62,000	10,86,101	19,50,000	Law and Justice:
18	35,000	11,69,773	13,50,000	3,77,905	4,00,000	25,46,137	27,48,000	Courts.
19	1,88,000	10,77,748	10,99,000	4,57,595	5,46,000	22,56,753	24,03,000	Jails.
20	-	10,96,609	12,80,000	-	-	19,84,190	22,54,000	Police.
21	53,000	7,53,447	8,03,000	3,98,416	4,25,000	12,99,628	13,82,000	Marine.
22	7,000	2,70,984	2,52,000	2,02,483	2,01,000	5,23,845	5,05,000	Education.
23	87,000	2,33,002	2,94,000	1,33,808	1,35,000	6,21,524	6,68,000	Medical.
								Scientific and other Minor Departments.
24	4,59,000	53,75,759	58,88,000	20,21,363	21,69,000	1,12,18,178	1,19,08,000	- - - TOTAL.
								MISCELLANEOUS:
25	16,000	2,24,789	2,21,000	1,60,519	1,58,000	11,22,551	10,68,000	Receipts in aid of Superannuation, &c.
26	8,000	2,62,566	2,61,000	1,16,107	1,94,000	5,71,847	6,02,000	Stationery and Printing.
27	36,000	10,54,883	9,70,000	3,71,035	3,18,000	30,08,490	25,76,000	Miscellaneous.
28	57,000	15,42,238	14,52,000	6,47,661	6,00,000	47,02,888	42,46,000	- - - TOTAL.
								RAILWAYS.
29	18,90,000	2,54,41,173	2,64,30,000	1,90,69,293	2,17,50,000	16,19,69,781	16,93,47,000	State Railways (Gross Receipts).
30	-	-	-	-	-	2,86,08,228	1,80,36,000	Guaranteed Companies (Net Traffic Receipts).
31	-	-	-	-	-	-	-	Subsidized Companies (Repayment of Advances of Interest).
32	18,90,000	2,54,41,173	2,64,30,000	1,90,69,293	2,17,50,000	19,05,78,009	18,73,83,000	- - - TOTAL.
								IRRIGATION:
33	-	18,29,734	17,50,000	81,27,550	84,60,000	99,57,284	1,02,10,000	Major Works: Direct Receipts.
34	-	-	-	12,41,086	12,41,000	12,41,086	12,41,000	Portion of Land Revenue due to Irrigation.
35	-	8,05,341	7,85,000	2,15,826	2,89,000	12,56,239	12,51,000	Minor Works and Navigation.
36	-	26,35,075	25,35,000	95,84,462	99,90,000	1,24,54,609	1,27,02,000	- - - TOTAL.
								OTHER PUBLIC WORKS:
37	5,000	612	1,000	1,918	3,000	5,00,638	5,24,000	Military Works.
38	1,93,000	10,17,474	10,11,000	7,74,257	7,90,000	25,63,004	26,09,000	Civil Works.
39	1,98,000	10,18,086	10,12,000	7,76,175	7,93,000	30,63,642	31,33,000	- - - TOTAL.
								RECEIPTS BY MILITARY DEPARTMENT:
40	-	-	-	-	-	59,36,173	75,73,000	Army: Effective.
41	-	-	-	-	-	5,11,589	5,06,000	Non-effective.
42	-	-	-	-	-	61,47,762	80,79,000	- - - TOTAL.
43	1,47,55,000	22,80,15,233	23,76,20,000	12,74,82,628	13,08,17,000	65,92,75,051	68,64,30,000	- - - 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.		
	1899-1900.	1900-01.	1899-1900.	1900-01.	1899-1900.	1900-01.	1899-1900.	1900-01.	
PRINCIPAL HEADS OF REVENUE :	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Land Revenue - - - - -	14,86,95,050	14,91,99,000	2,20,70,886	2,32,15,000	4,80,25,829	5,14,03,000	3,92,84,076	4,16,20,000	1
Opium - - - - -	5,31,76,912	6,38,92,000	60,936	87,000	-	-	1,27,91,883	1,30,00,000	2
Salt - - - - -	4,67,96,766	4,70,10,000	-	-	1,85,50,392	1,89,06,000	2,24,09,786	2,33,50,000	3
Stamps - - - - -	3,04,11,348	3,13,50,000	43,25,732	43,00,000	83,41,917	86,16,000	59,03,154	58,90,000	4
Excise - - - - -	3,12,48,393	3,28,05,000	25,94,778	26,50,000	1,34,15,476	1,37,00,000	1,06,40,478	1,02,00,000	5
Provincial Rates - - - - -	2,32,35,004	2,32,39,000	39,55,137	41,13,000	76,81,882	82,75,000	26,09,728	28,00,000	6
Customs - - - - -	2,58,25,702	2,73,79,000	10,448	8,000	39,17,190	38,25,000	1,72,53,522	1,86,50,000	7
Assessed Taxes - - - - -	1,11,59,920	1,17,70,000	15,32,415	14,60,000	29,31,541	27,90,000	33,80,540	36,90,000	8
Forest - - - - -	1,24,13,124	1,27,88,000	14,00,768	12,00,000	23,02,290	23,57,000	24,15,198	28,50,000	9
Registration - - - - -	21,05,861	22,93,000	3,72,032	3,60,000	12,68,050	14,20,000	5,75,387	6,10,000	10
Tributes from Native States - - - - -	30,04,123	27,82,000	2,83,963	2,78,000	45,07,902	45,08,000	14,29,428	11,07,000	11
TOTAL - - - - -	38,80,72,203	40,45,07,000	3,66,07,095	3,76,71,000	11,09,42,469	11,57,10,000	11,91,93,180	12,37,67,000	12
INTEREST - - - - -	65,60,637	62,52,000	2,47,714	3,20,000	6,00,239	6,09,000	9,38,636	17,50,000	13
POST OFFICE - - - - -	1,85,41,471	2,02,25,000	83,251	79,000	-	-	-	-	14
TELEGRAPH - - - - -	1,23,93,431	1,32,00,000	-	-	-	-	-	-	15
MINT - - - - -	42,42,221	1,47,95,000	-	-	-	-	9,33,964	3,13,82,000	16
RECEIPTS BY CIVIL DEPARTMENTS :									
Law and Justice :									
Courts - - - - -	19,86,101	19,50,000	4,20,080	4,03,000	7,52,183	7,67,000	3,61,898	3,50,000	17
Jails - - - - -	25,46,137	27,46,000	2,25,032	2,18,000	4,43,300	5,40,000	1,89,113	1,40,000	18
Police - - - - -	22,56,753	24,03,000	7,55,773	8,16,000	5,01,645	5,60,000	7,48,672	7,14,000	19
Marine - - - - -	19,84,190	22,54,000	-	-	-	-	62,625	60,000	20
Education - - - - -	12,90,628	13,82,000	1,45,345	1,47,000	4,14,893	4,25,000	5,15,031	5,10,000	21
Medical - - - - -	5,23,845	5,05,000	58,794	61,000	1,60,313	1,58,000	1,72,763	1,89,000	22
Scientific and other Minor Departments - - - - -	6,21,524	6,68,000	1,40,512	1,19,000	3,97,946	4,25,000	41,359	42,000	23
TOTAL - - - - -	1,12,18,178	1,19,08,000	17,45,536	17,64,000	26,70,280	28,65,000	21,11,461	20,05,000	24
MISCELLANEOUS :									
Receipts in aid of Superannuation, &c. - - - - -	11,22,551	10,68,000	1,05,848	1,15,000	1,42,431	1,32,000	3,50,202	3,40,000	25
Stationery and Printing - - - - -	5,71,847	6,02,000	80,710	77,000	1,28,482	1,15,000	1,13,843	1,11,000	26
Miscellaneous - - - - -	30,08,480	25,76,000	3,14,671	3,76,000	8,73,886	8,70,000	1,76,672	1,88,000	27
TOTAL - - - - -	47,02,888	42,46,000	5,01,229	5,68,000	11,44,799	11,17,000	6,40,717	6,39,000	28
RAILWAYS :									
State Railways (Gross Receipts) - - - - -	16,19,69,781	16,93,47,000	3,53,04,846	3,24,00,000	1,57,07,307	1,64,75,000	68,12,962	3,47,93,000	29
Guaranteed Companies (Net Traffic Receipts) - - - - -	2,86,08,228	1,80,36,000	-	-	-	-	-	-	30
Subsidized Companies (Repayment of Advances of Interest, &c.) - - - - -	-	-	-	-	3,05,755	3,65,000	-	-	31
TOTAL - - - - -	19,05,78,009	18,73,83,000	3,53,04,846	3,24,00,000	1,61,03,062	1,68,40,000	68,12,962	3,47,93,000	32
IRRIGATION :									
Major Works : Direct Receipts - - - - -	99,57,284	1,02,10,000	1,26,43,754	1,45,36,000	3,55,938	3,50,000	7,20,962	6,62,000	33
Portion of Land Revenue due to Irrigation. - - - - -	12,41,086	12,41,000	7,82,877	9,85,000	67,21,375	72,61,000	13,07,268	14,72,000	34
Minor Works and Navigation - - - - -	12,56,239	12,51,000	5,99,910	8,17,000	1,67,669	1,63,000	2,43,565	2,60,000	35
TOTAL - - - - -	1,24,54,609	1,27,02,000	1,40,26,541	1,63,38,000	72,44,982	77,74,000	22,71,795	23,94,000	36
OTHER PUBLIC WORKS :									
Military Works - - - - -	5,00,638	5,24,000	7,072	7,000	3,725	4,000	10,270	8,000	37
Civil Works - - - - -	25,63,004	26,09,000	7,64,768	7,54,000	11,96,002	12,43,000	11,31,853	11,45,000	38
TOTAL - - - - -	30,63,642	31,33,000	7,71,840	7,61,000	11,99,727	12,47,000	11,42,123	11,53,000	39
RECEIPTS BY MILITARY DEPARTMENT :									
Army : Effective - - - - -	59,36,173	75,73,000	-	-	12,43,685	18,16,000	14,76,269	17,20,000	40
Non-effective - - - - -	5,11,589	5,06,000	-	-	1,88,932	1,86,000	1,81,938	1,72,000	41
TOTAL - - - - -	64,47,762	80,79,000	-	-	14,32,617	20,02,000	16,58,207	19,01,000	42
TOTAL REVENUE - - - - -	65,92,75,051	68,64,30,000	8,92,86,052	8,99,01,000	14,13,38,175	14,81,64,000	13,57,03,045	13,97,84,000	43

THE GOVERNMENT OF INDIA, FOR THE YEAR 1900-01.

7

Provinces of *British India*, and in *England*, for 1900-01, compared with the Results of 1899-1900—*continued*.

	TOTAL INDIA.				ENGLAND.		GRAND TOTAL.		HEADS OF REVENUE.
	Rupees.		Rupees converted into £ at R15 = £1.		1899-1900.	1900-01.	1899-1900.	1900-01.	
	1899-1900.	1900-01.	1899-1900.	1900-01.					
	Rs.	Rs.	£	£	£	£	£	£	
1	25,80,75,841	26,54,37,000	17,205,056	17,695,800	-	-	17,205,056	17,695,800	PRINCIPAL HEADS OF REVENUE : Land Revenue. Opium. Salt. Stamps. Excise. Provincial Rates. Customs. Assessed Taxes. Forest. Registration. Tributes from Native States.
2	6,00,29,731	7,09,79,000	4,401,982	5,132,000	-	-	4,401,982	5,132,000	
3	8,77,56,944	8,92,66,000	5,850,463	5,951,100	-	-	5,850,463	5,951,100	
4	4,89,82,151	5,01,56,000	3,265,476	3,343,700	-	-	3,265,476	3,343,700	
5	5,78,99,125	5,93,55,000	3,859,942	3,957,000	-	-	3,859,942	3,957,000	
6	3,74,81,751	3,84,27,000	2,498,783	2,561,800	-	-	2,498,783	2,561,800	
7	4,70,06,862	4,98,62,000	3,133,791	3,324,100	-	-	3,133,791	3,324,100	
8	1,95,04,416	1,96,20,000	1,300,295	1,308,000	-	-	1,300,295	1,308,000	
9	1,85,31,380	1,91,05,000	1,235,425	1,279,600	-	-	1,235,425	1,279,600	
10	43,21,330	46,83,000	288,089	312,200	-	-	288,089	312,200	
11	92,25,416	80,75,000	615,028	578,300	-	-	615,028	578,300	
12	65,48,14,947	68,10,55,000	43,654,330	45,443,600	-	-	43,654,330	45,443,600	- - - TOTAL.
13	83,47,226	89,31,000	556,481	595,400	49,384	56,392	605,815	651,792	INTEREST.
14	1,06,24,722	2,03,04,000	1,308,315	1,353,600	-	-	1,308,315	1,353,600	POST OFFICE.
15	1,23,93,431	1,32,00,000	826,229	880,000	6,444	10,614	832,673	890,614	TELEGRAPH.
16	51,76,185	4,61,77,000	345,079	3,078,500	12	26	345,091	3,078,526	MINT.
17	35,40,282	34,70,000	236,017	231,300	-	-	236,017	231,300	RECEIPTS BY CIVIL DEPARTMENTS : Law and Justice : Courts. Jails. Police. Marine. Education. Medical. Scientific and other Minor Departments.
18	34,03,682	36,44,000	226,905	242,900	-	-	226,905	242,900	
19	42,62,843	44,83,000	284,190	298,900	-	-	284,190	298,900	
20	20,46,815	23,14,000	136,454	154,300	-	-	136,454	154,300	
21	23,74,897	24,64,000	158,326	164,200	-	-	158,326	164,200	
22	9,15,715	9,13,000	61,048	60,900	1,521	1,487	62,569	62,387	
23	12,01,341	12,54,000	80,090	83,600	493	425	80,583	84,025	
24	1,77,45,455	1,85,42,000	1,183,030	1,236,100	2,014	1,912	1,185,044	1,238,012	- - - TOTAL.
25	17,21,032	16,55,000	114,735	110,300	90,026	84,992	204,761	194,592	MISCELLANEOUS : Receipts in aid of Superannuation, &c. Stationery and Printing. Miscellaneous.
26	8,94,882	9,05,000	59,659	60,400	-	-	59,659	60,400	
27	48,73,719	40,10,000	291,581	267,300	1,825	3,382	293,406	270,682	
28	69,89,633	65,70,000	465,975	438,000	91,851	87,674	557,826	525,674	- - - TOTAL.
29	21,97,94,896	25,30,15,000	14,652,993	16,807,700	230	230	14,653,223	16,867,930	RAILWAYS : State Railways (Gross Receipts). Guaranteed Companies (Net Traffic Receipts) Subsidized Companies (Repayment of Advances of Interest).
30	2,96,08,228	1,80,36,000	1,907,215	1,202,400	-	-	1,907,215	1,202,400	
31	3,95,755	3,65,000	26,384	24,300	1,023	1,591	27,407	25,891	
32	24,87,98,879	27,14,16,000	16,586,592	18,034,400	1,253	1,821	16,587,845	18,096,221	- - - TOTAL.
33	2,36,77,938	2,57,58,000	1,578,529	1,717,200	-	-	1,578,529	1,717,200	IRRIGATION : Major Works : Direct Receipts. Portion of Land Revenue due to Irrigation. Minor Works and Navigation.
34	1,00,52,606	1,09,59,000	670,174	730,600	-	-	670,174	730,600	
35	22,67,383	24,91,000	151,159	166,100	-	-	151,159	166,100	
36	3,59,97,927	3,92,08,000	2,399,862	2,613,900	-	-	2,399,862	2,613,900	- - - TOTAL.
37	5,21,705	5,43,000	34,780	36,200	-	-	34,780	36,200	OTHER PUBLIC WORKS : Military Works. Civil Works.
38	56,55,627	57,51,000	377,042	383,400	29,058	26,714	406,100	410,114	
39	61,77,332	62,94,000	411,822	419,600	29,058	26,714	440,880	446,314	
40	86,56,127	1,11,18,000	577,075	741,200	66,015	16,152	643,090	757,352	RECEIPTS BY MILITARY DEPARTMENT : Army : Effective. Non-effective.
41	8,82,459	8,64,000	58,831	57,600	17,562	16,793	76,393	74,393	
42	95,38,586	1,19,82,000	635,900	798,800	83,577	32,945	719,483	831,745	
43	1,02,56,04,323	1,12,42,79,000	68,373,621	74,951,900	263,543	218,098	68,637,164	75,169,998	- - - TOTAL REVENUE.

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

HEADS OF EXPENDITURE.	INDIA, GENERAL.		CENTRAL PROVINCES.		BURMA.		ASSAM.	
	1899-1900.	1900-01.	1899-1900.	1900-01.	1899-1900.	1900-01.	1899-1900.	
DIRECT DEMANDS ON THE REVENUES:	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Refunds and Drawbacks - - - - -	39,662	75,000	28,423	28,000	2,72,081	2,75,000	27,022	1
Assignments and Compensations - - -	33,94,294	31,21,000	53,598	69,000	25	1,000	37,697	2
Charges in respect of Collection, viz.:								
Land Revenue - - - - -	5,31,121	5,54,000	16,60,495	16,71,000	48,61,583	53,30,000	10,04,797	3
Opium (including cost of Production) -	12,049	12,000	-	-	-	-	-	4
Salt (including cost of Production) - -	10,09,733	10,00,000	-	-	7,564	6,000	-	5
Stamps - - - - -	7,11,527	8,02,000	47,247	59,000	51,230	56,000	35,417	6
Excise - - - - -	25,849	28,000	49,542	49,000	1,94,267	1,97,000	7,425	7
Provincial Rates - - - - -	-	-	-	-	68,362	64,000	2,643	8
Customs - - - - -	-	-	-	-	2,93,103	3,48,000	-	9
Assessed Taxes - - - - -	1,022	1,000	1,048	1,000	35,102	36,000	2,002	10
Forest - - - - -	4,63,271	4,68,000	10,41,436	10,00,000	24,47,438	27,00,000	3,57,144	11
Registration - - - - -	5,847	6,000	43,423	46,000	40,879	44,000	30,354	12
TOTAL - - - - -	47,71,321	44,63,000	29,25,212	29,23,000	82,61,634	90,57,000	15,04,501	13
INTEREST:								
Interest on Debt - - - - -	3,74,84,964	3,90,77,000	1,19,382	1,65,000	15,716	14,000	687	
Deduct—Amounts chargeable to Railways (a) -	4,60,90,125	4,65,82,000	-	-	-	-	-	
" " " Irrigation - - - - -	1,34,51,236	1,38,27,000	-	-	-	-	-	
Remainder chargeable on Ordinary Debt - -	-2,10,56,397	-2,13,32,000	1,19,382	1,65,000	15,716	14,000	687	14
Interest on other Obligations - - - - -	40,86,169	41,94,000	1,458	1,000	43	1,000	404	15
TOTAL - - - - -	-1,69,70,228	-1,71,38,000	1,20,838	1,66,000	15,759	15,000	991	16
POST OFFICE - - - - -	1,60,21,674	1,56,51,900	70,388	78,000	1,74,876	1,85,000	49,546	17
TELEGRAPH - - - - -	83,11,045	84,20,000	-	-	-	-	-	18
MINT - - - - -	3,69,587	1,47,52,000	-	-	-	-	-	19
SALARIES AND EXPENSES OF CIVIL DEPARTMENTS:								
General Administration - - - - -	48,08,042	48,50,000	6,08,132	6,22,000	12,72,572	13,42,000	3,46,930	20
Law and Justice:								
Courts - - - - -	2,69,398	2,50,000	9,81,667	10,62,000	25,30,461	27,20,000	6,10,324	21
Jails - - - - -	14,60,449	16,00,000	5,22,293	6,20,000	10,96,214	10,80,000	1,15,665	22
Police - - - - -	7,11,491	6,58,000	15,62,158	16,48,000	88,50,838	90,85,000	16,61,585	23
Marine (including River Navigation) - -	12,86,654	13,94,000	-	-	7,35,768	8,12,000	67,774	24
Education - - - - -	1,88,216	1,88,000	6,88,433	6,35,000	9,12,637	10,00,000	4,16,912	25
Ecclesiastical - - - - -	1,85,986	1,71,000	40,553	45,000	1,00,448	1,00,000	20,706	26
Medical - - - - -	5,45,305	4,25,000	5,05,338	5,00,000	5,78,254	6,82,000	3,80,898	27
Political - - - - -	63,99,266	40,45,000	38,767	38,000	5,12,862	4,24,000	2,01,592	28
Scientific and other Minor Departments	30,05,683	32,80,000	72,714	1,09,000	1,42,131	2,28,000	65,420	29
TOTAL - - - - -	1,88,60,500*	1,70,61,000	49,63,055	52,79,000	1,67,32,182	1,74,83,000	38,87,804	30
MISCELLANEOUS CIVIL CHARGES:								
Territorial and Political Pensions - - -	1,42,648	1,37,000	2,39,521	2,36,000	1,34,139	1,20,000	8,223	31
Civil Furlough and Absentee Allowances -	5,630	5,000	-	-	-	-	-	32
Superannuation Allowances and Pensions -	5,92,081	5,85,000	3,30,537	3,44,000	3,91,387	4,21,000	1,00,629	33
Stationery and Printing - - - - -	20,12,692	21,58,000	2,10,717	2,21,000	6,50,725	6,53,000	1,32,003	34
Exchange - - - - -	12,14,240	49,000	-	-	-	-	-	35
Miscellaneous - - - - -	1,50,292	1,86,000	53,772	3,13,000	3,06,316	3,16,000	79,130	36
TOTAL - - - - -	92,199	-11,96,000	8,34,847	11,14,000	14,82,567	15,10,000	3,20,045	37
FAMINE RELIEF AND INSURANCE:								
Famine Relief - - - - -	15,09,965	21,12,000	1,54,49,192	2,86,32,000	-	-	-	38
Construction of Protective Irrigation Works	-	-	-	35,000	-	-	-	39
TOTAL - - - - -	15,09,965	21,12,000	1,54,49,192	2,86,67,000	-	-	-	40
Carried forward to page 12 - - - - -	3,19,66,063	4,41,26,000	2,43,63,527	3,82,27,000	2,66,67,018	2,82,50,000	57,62,887	41

ACCOUNTS 1899-1900.			
India.	India converted into £ at R. 15 = £1.	England.	TOTAL.
Rs.	£.	£.	£.
State Railways—Interest on Debt - - -	4,32,84,572	2,885,838	3,845,281
Interest chargeable against Companies on Advances - -	18,05,553	120,370	339,254
TOTAL - - - - -	4,50,90,125	3,006,008	4,184,535

(a) Included under the following Heads:—

and Local) in each of the PROVINCES of *British India*, and in *England*, for 1900-01, RESULTS of 1899-1900.

	ASSAM.	BENGAL.		NORTH-WESTERN PROVINCES AND OUDH.		CARRIED FORWARD.		HEADS OF EXPENDITURE.
	1900-01.	1899-1900.	1900-01.	1899-1900.	1900-01.	1899-1900.	1900-01.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	50,000	7,68,852	8,39,000	1,49,108	1,61,000	12,85,148	14,28,000	DIRECT DEMANDS ON THE REVENUES : Refunds and Drawbacks. Assignments and Compensations. Charges in respect of Collection, viz. : Land Revenue. Opium (including cost of Production). Salt (including cost of Production). Stamps. Excise. Provincial Rates. Customs. Assessed Taxes. Forest. Registration.
2	56,000	2,78,731	2,80,000	8,28,826	3,40,000	40,93,171	38,67,000	
3	10,00,000	45,97,577	46,04,000	76,90,018	79,04,000	2,03,45,591	2,10,63,000	
4	-	2,68,39,303	2,68,00,000	-	-	2,58,51,352	2,68,12,000	
5	-	2,55,767	2,66,000	-	-	12,73,004	12,72,000	
6	38,000	6,47,499	7,20,000	1,62,963	2,53,000	2,32,829	3,24,000	
7	13,000	6,96,567	6,87,000	63,944	76,000	10,37,594	10,50,000	
8	3,000	4,04,980	3,94,000	8,716	8,000	4,74,701	4,69,000	
9	-	9,18,088	9,54,000	-	-	12,11,191	13,02,000	
10	2,000	1,90,991	1,90,000	2,181	2,000	2,32,346	2,32,000	
11	3,60,000	5,45,205	5,80,000	9,42,383	9,60,000	57,98,877	60,69,000	
12	31,000	8,72,961	9,10,000	2,16,659	2,35,000	12,10,123	12,72,000	
13	15,53,000	3,00,16,521	3,72,24,000	95,64,798	99,39,000	6,30,43,987	6,51,59,000	
	1,000	2,31,574	2,18,000	3,64,784	3,47,000	3,82,17,007	3,98,22,000	INTEREST : Interest on Debt. Deduct—Amounts chargeable to Railways (a). " " " Irrigation.
	-	-	-	-	-	4,50,90,125	4,65,82,000	
	-	-	-	-	-	1,34,51,236	1,38,87,000	
14	1,000	2,31,574	2,18,000	3,64,784	3,47,000	-2,03,24,354	-2,05,87,000	Remainder chargeable on Ordinary Debt. Interest on other Obligations.
15	-	84,481	93,000	7,43,793	7,41,000	49,16,346	50,30,000	
16	1,000	3,16,055	3,11,000	11,08,577	10,88,000	-1,54,08,008	-1,55,57,000	- - - TOTAL.
17	51,000	3,54,531	3,76,000	1,83,311	1,86,000	1,58,54,321	1,65,27,000	POST OFFICE.
18	-	-	-	-	-	83,11,045	84,20,000	TELEGRAPH.
19	-	-	-	-	-	3,69,587	1,47,52,000	MINT.
20	3,54,000	22,80,038	22,68,000	17,02,269	17,56,000	1,10,17,983	1,11,92,000	SALARIES AND EXPENSES OF CIVIL DEPARTMENTS : General Administration. Law and Justice : Courts. Jails. Police. Marine (including River Navigation). Education. Ecclesiastical. Medical. Political. Scientific and other Minor Departments.
21	6,25,000	89,78,414	91,20,000	52,09,833	52,00,000	1,85,80,097	1,89,77,000	
22	1,34,000	24,53,759	27,80,000	15,42,334	18,20,000	71,90,714	80,34,000	
23	16,60,000	64,29,495	65,00,000	80,01,426	83,17,000	2,72,16,991	2,78,68,000	
24	85,000	9,47,178	10,17,000	-	-	30,37,375	35,08,000	
25	4,27,000	40,43,682	40,50,000	23,51,531	24,35,000	85,46,411	87,35,000	
26	21,000	1,86,371	1,93,000	2,46,815	2,47,000	7,80,877	7,77,000	
27	3,99,000	26,80,289	24,57,000	15,97,001	17,58,000	62,87,083	62,31,000	
28	1,06,000	45,704	44,000	1,45,988	1,48,000	73,42,179	48,95,000	
29	1,08,000	5,04,410	5,96,000	2,90,803	3,36,000	40,81,171	47,07,000	
30	40,09,000	2,85,49,340	2,90,25,000	2,10,88,000	2,20,67,000	9,40,80,581	9,49,24,000	- - - TOTAL.
31	11,000	10,82,143	10,80,000	8,86,627	9,15,000	24,93,301	24,99,000	MISCELLANEOUS CIVIL CHARGES : Territorial and Political Pensions. Civil Furlough and Absentee Allowances. Superannuation Allowances and Pensions. Stationery and Printing. Exchange. Miscellaneous.
32	-	-	-	225	-	5,855	5,000	
33	1,09,000	22,91,293	23,66,000	22,92,736	23,40,000	59,98,963	61,65,000	
34	1,41,000	35,89,958	36,24,000	6,99,284	7,13,000	32,69,055	31,94,000	
35	-	-	-	-	-	12,14,240	49,000	
36	1,05,000	4,01,480	3,36,000	3,18,085	1,86,000	13,09,075	14,42,000	
37	3,06,000	73,63,874	74,08,000	41,96,957	41,54,000	1,42,90,489	1,33,54,000	- - - TOTAL.
38	-	13,724	3,02,000	69,657	41,000	1,70,42,538	3,10,87,000	FAMINE RELIEF AND INSURANCE : Famine Relief. Construction of Protective Irrigation Works.
39	-	-	15,000	84,734	1,41,000	84,734	1,91,000	
40	-	13,724	3,17,000	1,54,391	1,82,000	1,71,27,272	3,12,78,000	
41	69,80,000	7,26,14,045	7,46,59,000	3,02,96,034	3,76,16,000	19,76,69,574	22,88,57,000	- - - Carried forward to page 13.
REVISED ESTIMATE, 1900-01.								
	India.	India converted into £ at R. 15 = £1.	England.	TOTAL.				
	Rs.	£.	£.	£.				
	4,44,11,000	2,960,800	1,053,830	4,014,630				
	21,71,000	144,700	218,884	363,584				
	4,65,82,000	3,105,500	1,272,714	4,378,214				
	(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.		
	1899-1900.	1900-01.	1899-1900.	1900-01.	1899-1900.	1900-01.	1899-1900.	1900-01.	
DIRECT DEMANDS ON THE REVENUES :	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Refunds and Drawbacks - - - - -	12,86,148	14,28,000	1,07,787	1,25,000	3,82,858	4,21,000	11,00,240	12,50,000	1
Assignments and Compensations - - - - -	40,93,171	38,67,000	1,44,461	1,47,000	11,65,462	11,61,000	1,04,62,303	1,03,30,000	2
Charges in respect of Collection, viz. :-									
Land Revenue - - - - -	2,03,45,591	2,10,63,000	41,14,249	41,57,000	98,88,900	1,02,10,000	68,72,665	70,28,000	3
Opium (including cost of Production) - - - - -	2,58,51,352	2,68,12,000	-	-	-	-	25,872	26,000	4
Salt (including cost of Production) - - - - -	12,73,064	12,72,000	-	-	19,13,780	20,52,000	17,79,903	17,40,000	5
Stamps - - - - -	2,32,829	3,24,000	1,95,682	1,95,000	2,97,338	3,24,000	2,24,770	2,45,000	6
Excise - - - - -	10,37,594	10,50,000	55,615	61,000	9,91,048	9,96,000	3,38,370	3,45,000	7
Provincial Rates - - - - -	4,74,701	4,69,000	-	-	-	-	57,216	48,000	8
Customs - - - - -	12,11,191	13,02,000	-	-	2,46,507	2,80,000	8,48,478	8,50,000	9
Assessed Taxes - - - - -	2,32,346	2,32,000	11,540	12,000	30,331	31,000	58,147	61,000	10
Forest - - - - -	57,96,877	60,68,000	12,11,461	9,00,000	16,53,529	17,06,000	21,28,429	24,46,000	11
Registration - - - - -	12,10,123	12,72,000	1,21,903	1,26,000	8,44,120	8,71,000	2,80,633	2,93,000	12
TOTAL - - - - -	6,30,43,987	6,51,59,000	59,62,698	57,23,000	1,73,93,863	1,80,52,000	2,41,77,226	2,46,62,000	13
INTEREST :									
Interest on Debt - - - - -	3,82,17,007	3,98,22,000	2,15,049	2,49,000	1,87,163	1,83,000	4,08,378	5,96,000	
Deduct—Amount chargeable to Railways (a) - - - - -	4,50,90,125	4,55,82,000	-	-	-	-	-	-	
" " " Irrigation - - - - -	1,34,51,236	1,38,27,000	-	-	-	-	-	-	
Remainder chargeable on Ordinary Debt - - - - -	-2,03,24,354	-2,05,87,000	2,15,049	2,49,000	1,87,163	1,83,000	4,08,378	5,96,000	14
Interest on other Obligations - - - - -	49,16,346	50,30,000	1,42,477	1,58,000	25,600	26,000	2,35,478	2,41,000	15
TOTAL - - - - -	-1,54,08,008	-1,55,57,000	3,57,526	4,07,000	2,12,763	2,09,000	6,43,854	8,37,000	16
POST OFFICE - - - - -	1,58,54,321	1,65,27,000	2,40,588	2,36,000	1,03,664	1,05,000	1,04,660	1,13,000	17
TELEGRAPH - - - - -	83,11,045	84,20,000	-	-	-	-	-	-	18
MINT - - - - -	3,69,587	1,47,52,000	-	-	-	-	4,28,629	3,03,33,000	19
SALARIES AND EXPENSES OF CIVIL DEPARTMENTS :									
General Administration - - - - -	1,10,17,983	1,11,92,000	13,04,198	13,51,000	15,96,821	15,86,000	20,41,799	20,90,000	20
Law and Justice :									
Courts - - - - -	1,85,80,097	1,89,77,000	34,49,045	35,35,000	46,90,003	48,00,000	44,94,388	45,75,000	21
Jails - - - - -	71,90,714	80,34,000	11,65,257	13,60,000	10,92,485	14,00,000	8,11,732	11,25,000	22
Police - - - - -	2,72,16,991	2,78,68,000	43,19,843	43,37,000	47,26,277	47,07,000	64,99,616	67,70,000	23
Marine (including River Navigation) - - - - -	30,37,375	35,08,000	-	-	10,658	10,000	40,790	40,000	24
Education - - - - -	85,46,411	87,35,000	14,42,898	14,34,000	28,30,087	28,24,000	34,44,607	33,55,000	25
Ecclesiastical - - - - -	7,80,877	7,77,000	2,54,016	2,61,000	3,37,247	3,43,000	3,35,650	3,37,000	26
Medical - - - - -	62,87,083	62,31,000	11,44,913	13,15,000	32,19,704	28,84,000	33,42,022	36,00,000	27
Political - - - - -	73,42,179	48,95,000	22,29,029	25,00,000	89,807	98,000	8,07,124	9,13,000	28
Scientific and other Minor Departments - - - - -	40,81,171	47,07,000	3,11,893	3,89,000	5,99,973	7,17,000	2,90,643	3,77,000	29
TOTAL - - - - -	9,40,80,881	9,49,24,000	1,56,21,032	1,64,82,000	1,91,93,062	1,93,69,000	2,21,08,377	2,32,42,000	30
MISCELLANEOUS CIVIL CHARGES :									
Territorial and Political Pensions - - - - -	24,93,301	24,99,000	2,97,749	2,77,000	5,99,145	5,85,000	5,92,870	5,60,000	31
Civil Furlough and Absentee Allowances - - - - -	5,855	5,000	-	-	220	1,000	3,585	2,000	32
Superannuation Allowances and Pensions - - - - -	59,98,963	61,65,000	12,34,877	13,03,000	17,77,476	18,07,000	20,74,690	21,10,000	33
Stationery and Printing - - - - -	32,69,055	31,94,000	4,86,626	5,03,000	15,08,454	15,35,000	15,28,675	16,28,000	34
Exchange - - - - -	12,14,240	49,000	-	-	-	-	-	-	35
Miscellaneous - - - - -	13,09,075	14,42,000	1,98,075	2,14,000	4,85,068	5,15,000	3,76,318	7,90,000	36
TOTAL - - - - -	1,42,90,489	1,33,54,000	22,17,327	22,97,000	43,70,683	44,43,000	45,76,138	50,90,000	37
FAMINE RELIEF AND INSURANCE :									
Famine Relief - - - - -	1,70,42,538	3,10,87,000	23,51,647	24,30,000	32,764	2,01,000	1,16,41,072	2,95,31,000	38
Construction of Protective Irrigation Works - - - - -	84,734	1,91,000	97,830	8,000	42,448	33,000	1,34,084	67,000	39
TOTAL - - - - -	1,71,27,272	3,12,78,000	24,49,327	24,47,000	75,212	2,34,000	1,17,75,156	2,95,98,000	40
Carried forward to page 14 - - - - -	19,76,69,574	22,98,57,000	2,68,48,558	2,75,92,000	4,13,49,227	4,24,12,000	6,38,13,040	11,38,80,000	41

(a) See footnote (a), pages 8 and 9.

THE GOVERNMENT OF INDIA, FOR THE YEAR 1900-01.

11

Provinces of *British India*, and in *England*, for 1900-01, compared with the Results of 1899-1900—*continued*.

	TOTAL INDIA.				ENGLAND.		GRAND TOTAL.		HEADS OF EXPENDITURE.
	Rupees.		Rupees converted into £. at Rs 16 = £1.		1899-1900.	1900-01.	1899-1900.	1900-01.	
	1899-1900.	1900-01.	1899-1900.	1900-01.					
	Rs.	Rs.	£.	£.	£.	£.	£.	£.	
1	28,56,033	32,24,000	190,402	214,900	-	-	190,402	214,900	DIRECT DEMANDS ON THE REVENUES:
2	1,58,65,387	1,55,05,000	1,057,692	1,033,700	-	-	1,057,692	1,033,700	Refunds and Drawbacks.
3	4,12,21,405	4,24,58,000	2,748,094	2,830,600	645	176	2,748,739	2,830,776	Assignments and Compensations.
4	2,58,77,224	2,68,38,000	1,725,148	1,789,200	2,006	1,771	1,727,154	1,790,971	Charges in respect of Collection, viz. :-
5	49,66,747	50,84,000	331,116	337,600	640	433	231,756	338,033	Land Revenue.
6	9,50,619	10,88,000	63,375	72,500	37,914	28,752	101,289	101,252	Opium (including Cost of Production).
7	24,22,627	24,52,000	161,509	163,400	-	58	161,509	163,458	Salt (including Cost of Production).
8	5,31,917	5,17,000	35,461	34,500	-	-	35,461	34,500	Stamps.
9	23,06,176	24,32,000	153,745	162,100	208	125	153,953	162,225	Excise.
10	3,32,364	3,36,000	22,158	22,400	-	-	22,158	22,400	Provincial Rates.
11	1,07,90,298	1,11,20,000	719,353	741,300	10,822	1,837	730,175	743,137	Customs.
12	24,56,979	25,62,000	163,799	170,800	-	-	163,799	170,800	Assessed Taxes.
13	11,05,77,774	11,35,96,000	7,371,852	7,573,000	52,235	33,152	7,424,087	7,606,152	Forest.
									Registration.
									- - - TOTAL.
									INTEREST:
	3,90,27,597	4,08,50,000	2,801,839	2,723,400	4,072,798	4,368,578	6,874,577	7,091,978	Interest on Debt.
	4,50,90,125	4,65,82,000	3,006,008	3,105,500	1,178,527	1,970,229	4,184,535	4,375,729	Deduct—Amount chargeable to Railways (a).
	1,34,51,236	1,35,27,000	886,749	921,800	-	-	886,749	921,800	" " " Irrigation.
14	-1,95,13,764	-1,95,59,000	-1,300,318	-1,303,900	2,894,271	3,098,349	1,593,353	1,794,449	Remainder chargeable on Ordinary Debt.
15	53,19,899	54,55,000	354,860	363,700	85	226	354,745	363,926	Interest on other Obligations.
16	-1,41,93,865	-1,41,04,000	-946,258	-940,200	2,894,356	3,098,575	1,949,098	2,158,375	- - - TOTAL.
17	1,63,03,233	1,69,81,000	1,086,882	1,132,100	95,365	97,320	1,182,247	1,229,420	POST OFFICE.
18	83,11,045	84,20,000	554,070	561,300	172,712	226,599	726,782	787,899	TELEGRAPH.
19	7,98,216	4,50,90,000	53,214	3,006,000	2,694	13,040	55,008	3,019,040	MINT.
20	1,59,60,801	1,62,19,000	1,064,053	1,081,300	320,023	255,200	1,384,076	1,336,500	SALARIES AND EXPENSES OF CIVIL DEPARTMENTS:
21	3,12,13,533	3,18,87,000	2,080,902	2,125,800	769	261	2,081,671	2,126,061	General Administration.
22	1,02,60,188	1,19,19,000	684,013	794,600	-	-	684,013	794,600	Law and Justice:
23	4,27,62,727	4,36,82,000	2,850,848	2,912,100	448	1,243	2,851,296	2,913,343	Courts.
24	30,88,823	35,58,000	205,922	237,200	327,970	352,023	538,892	589,223	Jails.
25	1,62,64,003	1,63,48,000	1,084,267	1,080,900	1,852	2,709	1,086,119	1,092,609	Police.
26	17,07,796	17,18,000	113,853	114,500	211	753	114,064	115,253	Marine (including River Navigation).
27	1,39,93,722	1,40,90,000	922,915	939,300	11,689	5,222	944,004	944,522	Education.
28	1,04,68,139	84,06,000	697,876	560,400	23,960	24,743	721,836	585,143	Ecclesiastical.
29	52,83,680	61,90,000	362,245	412,700	28,772	41,111	381,017	453,811	Medical.
30	16,10,03,412	15,40,17,000	10,066,894	10,267,900	715,694	683,265	10,782,588	10,951,065	Political.
									Scientific and other Minor Departments.
									- - - TOTAL.
31	39,83,365	39,21,000	265,558	261,400	11,452	20,805	277,010	282,205	MISCELLANEOUS CIVIL CHARGES:
32	9,600	8,000	644	500	282,881	250,766	283,525	251,266	Territorial and Political Pensions.
33	1,10,86,008	1,13,85,000	739,067	759,000	1,065,402	1,950,951	2,704,469	2,709,951	Civil Furlough and Absentee Allowances.
34	67,92,610	68,00,000	452,854	457,300	59,700	67,407	512,554	524,707	Superannuation Allowances and Pensions.
35	12,14,240	49,000	80,949	3,300	-	-	80,949	3,300	Stationery and Printing.
36	23,67,536	29,61,000	167,835	197,400	36,189	25,109	194,024	222,509	Exchange.
37	2,54,53,617	2,51,84,000	1,696,907	1,678,900	2,355,624	2,315,038	4,052,531	3,993,938	Miscellaneous.
									- - - TOTAL.
38	3,10,68,021	6,32,58,000	2,071,201	4,217,300	3,717	7,802	2,074,918	4,225,002	FAMINE RELIEF AND INSURANCE:
39	3,58,946	2,99,000	23,930	19,900	-	-	23,930	19,900	Famine Relief.
40	3,14,26,967	6,35,57,000	2,095,131	4,237,100	3,717	7,802	2,098,848	4,244,902	Construction of Protective Irrigation Works.
									- - - TOTAL (b)
41	32,96,80,399	41,27,41,000	21,978,692	27,516,000	6,292,397	6,474,791	28,271,089	33,990,791	- - - Carried forward to page 15.

(b) £29,599 representing the net charge on the Revenues in 1899-1900, on account of Protective Railways constructed through the agency of Companies, is also chargeable to the grant for Famine Relief and Insurance, although included in the Railway Revenue Account.

Provinces of British India, and in England, for 1900-01, compared with the Results of 1899-1900—continued.

	ASSAM.	BENGAL.		NORTH-WESTERN PROVINCES AND OUDH.		CARRIED FORWARD.		HEADS OF EXPENDITURE.
	1900-01.	1899-1900.	1900-01.	1899-1900.	1900-01.	1899-1900.	1900-01.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	50,80,000	7,26,14,045	7,40,80,000	3,82,98,034	3,76,16,000	19,76,69,574	22,88,57,000	Brought forward from page 9.
2	15,17,000	1,44,74,183	1,63,53,000	98,18,832	1,06,75,000	7,42,95,494	7,93,18,000	RAILWAY REVENUE ACCOUNT :
3	-	-	-	-	-	4,32,84,572	4,44,11,000	State Railways :
4	-	-	-	-	-	-	-	Working Expenses.
5	-	-	-	2,44,178	3,59,000	18,05,553	21,71,000	Interest on Debt.
6	-	-	4,000	1,62,383	1,08,000	1,62,383	1,36,000	Annuities in purchase of Railways.
7	61,000	1,64,606	1,78,000	1,47,451	1,49,000	39,37,869	26,25,000	Interest chargeable against Companies on Advances.
8	-	-	-	-	-	1,28,387	1,22,000	Interest on Capital deposited by Companies.
9	2,000	4,70,990	1,35,000	2,773	1,000	5,13,857	1,38,000	Guaranteed Companies ;
10	-	21,602	96,000	88,582	51,000	5,40,241	5,59,000	Surplus Profits, Land, and Supervision.
11	15,80,000	1,51,31,331	1,67,66,000	1,02,64,199	1,13,41,000	12,46,68,356	12,94,80,000	Interest.
								Subsidized Companies :
								Land, &c.
								Miscellaneous Railway Expenditure.
								- - - TOTAL.
12	-	13,07,707	12,59,000	28,02,159	29,94,000	41,09,866	42,53,000	IRRIGATION :
13	-	24,55,144	24,55,000	31,72,144	32,00,000	1,34,51,236	1,38,27,000	Major Works :
14	-	11,77,415	13,41,000	3,53,603	3,10,000	38,61,091	33,83,000	Working Expenses.
15	-	49,40,266	50,55,000	63,27,906	65,04,000	2,14,42,193	2,14,68,000	Interest on Debt.
								Minor Works and Navigation.
								- - - TOTAL.
16	2,11,000	2,36,159	90,000	30,098	23,000	1,13,16,513	96,22,000	OTHER PUBLIC WORKS :
17	28,17,000	94,86,248	99,65,000	66,57,923	68,14,000	3,11,08,258	3,33,04,000	Military Works.
18	3,000	-	-	-	-	3,488	3,000	Civil Works.
19	30,31,000	97,22,407	1,00,55,000	66,88,021	68,37,000	4,24,28,259	4,29,29,000	Construction of Railways charged to Provincial or Local Revenues.
								- - - TOTAL.
20	-	-	-	-	-	9,22,38,125	9,15,00,000	ARMY SERVICES :
21	-	-	-	-	-	47,52,794	47,30,000	Army :
22	-	-	-	-	-	9,69,90,919	9,62,30,000	Effective.
								Non-effective.
								- - - TOTAL.
23	-	-	-	-	-	-	-	SPECIAL DEFENCE WORKS.
24	1,05,91,000	10,24,08,099	10,65,35,000	5,95,76,160	6,22,98,000	48,31,99,301	51,89,54,000	{ TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL.
25	-	9,34,571	6,46,000	8,94,630	5,75,000	44,51,317	18,26,000	Add.—Portion of Allotments to Provincial Governments not spent by them in the year.
26	3,64,000	-	-	-	-	11,56,659	5,48,000	Deduct.—Portion of Provincial Expenditure defrayed from Provincial Balances.
27	1,02,27,000	10,33,42,670	10,71,81,000	6,04,40,790	6,28,73,000	48,64,93,959	52,02,42,000	{ TOTAL EXPENDITURE CHARGED TO REVENUE.
28	7,82,000	56,54,697	65,36,000	30,71,245	11,00,000	2,17,47,340	8,44,000	CAPITAL EXPENDITURE NOT CHARGED TO REVENUE :
29	-	-22,017	-1,000	10,25,595	3,50,000	21,27,281	13,93,000	State Railways.
30	7,82,000	56,32,680	65,35,000	40,96,840	14,50,000	2,38,74,621	22,37,000	Irrigation Works.
								- - - TOTAL.
31	-	-	-	-	-	-	-	Redemption of Liabilities.

ESTIMATE OF REVENUE AND EXPENDITURE OF

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

HEADS OF EXPENDITURE.	BROUGHT FORWARD.		PUNJAB.		MADRAS.		BOMBAY.		
	1899-1900.	1900-01.	1899-1900.	1900-01.	1899-1900.	1900-01.	1899-1900.	1900-01.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward from page 10	19,76,69,574	22,83,57,000	2,68,48,558	2,75,92,000	4,13,49,227	4,24,12,000	6,38,13,040	11,38,80,000	1
RAILWAY REVENUE ACCOUNT :									
State Railways :									
Working Expenses - - - - -	7,42,95,494	7,93,18,000	1,90,26,943	1,91,00,000	91,61,304	95,60,000	47,33,321	1,79,41,000	2
Interest on Debt - - - - -	4,32,84,572	4,44,11,000	-	-	-	-	-	-	3
Annuities in purchase of Railways - - - - -	-	-	-	-	-	-	-	-	4
Interest chargeable against Companies on Advances - - - - -	18,05,553	21,71,000	-	-	-	-	-	-	5
Interest on Capital deposited by Companies - - - - -	1,62,383	1,36,000	-	-	-	-	-	-	6
Guaranteed Companies :									
Surplus Profits, Land, and Supervision - - - - -	39,37,869	26,25,000	-	-	9,36,342	1,53,000	2,76,789	2,50,000	7
Interest - - - - -	1,28,387	1,22,000	-	-	-	-	-	-	8
Subsidized Companies :									
Land, &c. - - - - -	5,13,857	1,38,000	4,471	12,000	16,541	57,000	36,564	86,000	9
Miscellaneous Railway Expenditure - - - - -	5,40,241	5,59,000	48,100	1,56,000	43,816	96,000	7,085	17,000	10
TOTAL - - - - -	12,46,68,356	12,94,89,000	1,90,79,514	1,92,68,000	1,01,68,003	98,66,000	50,53,759	1,82,94,000	11
IRRIGATION :									
Major Works :									
Working Expenses - - - - -	41,09,866	42,53,000	38,90,463	40,94,000	14,86,982	16,50,000	4,83,972	5,30,000	12
Interest on Debt - - - - -	1,34,51,236	1,38,27,000	-	-	-	-	-	-	13
Minor Works and Navigation - - - - -	38,81,091	33,88,000	10,40,406	11,97,000	33,56,713	35,23,000	22,31,360	22,14,000	14
TOTAL - - - - -	2,14,42,193	2,14,68,000	49,30,869	52,91,000	48,43,695	50,73,000	27,15,332	27,44,000	15
OTHER PUBLIC WORKS :									
Military Works - - - - -	1,13,16,513	96,22,000	5,08,682	6,48,000	80,419	77,000	1,66,085	1,53,000	16
Civil Works - - - - -	3,11,08,238	3,33,04,000	44,82,454	42,62,000	75,90,279	68,43,000	49,14,333	47,90,000	17
Construction of Railways charged to Provincial or Local Revenues - - - - -	3,488	3,000	-	-	27,001	2,70,000	4,856	-	18
TOTAL - - - - -	4,24,28,259	4,29,29,000	49,91,136	49,10,000	76,97,699	71,90,000	50,85,274	49,43,000	19
ARMY SERVICES :									
Army :									
Effective - - - - -	9,22,38,125	9,15,00,000	-	-	2,83,01,557	2,70,46,000	3,27,09,021	3,29,54,000	20
Non-effective - - - - -	47,52,794	47,30,000	-	-	27,40,340	28,37,000	16,22,405	16,01,000	21
TOTAL - - - - -	9,69,90,919	9,62,30,000	-	-	3,10,41,897	2,98,83,000	3,43,31,426	3,45,55,000	22
SPECIAL DEFENCE WORKS - - - - -									
									23
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL	48,31,99,301	51,89,64,000	5,58,60,077	5,70,61,000	9,50,00,521	9,44,24,000	11,09,98,831	17,44,16,000	24
<i>Add.</i> —Portion of Allotments to Provincial Governments not spent by them in the year - - - - -	44,51,317	18,26,000	-	-	-	-	-	4,000	25
<i>Deduct.</i> —Portion of Provincial Expenditure defrayed from Provincial Balances - - - - -	11,56,659	5,48,000	19,84,459	3,45,000	21,20,549	5,50,000	22,82,949	-	26
TOTAL EXPENDITURE CHARGED TO REVENUE	48,64,93,959	52,02,42,000	5,38,65,618	5,67,16,000	9,29,09,972	9,38,74,000	10,87,15,882	17,44,20,000	27
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE :									
State Railways - - - - -	2,17,47,340	8,44,000	7,62,350	21,02,000	39,57,400	16,90,000	10,18,452	43,77,000	28
Irrigation Works - - - - -	21,27,281	13,93,000	42,93,010	44,88,000	5,75,020	8,25,000	18,16,929	22,00,000	29
TOTAL - - - - -	2,38,74,621	22,37,000	50,55,360	65,90,000	45,32,510	25,24,000	28,35,381	65,77,000	30
Redemption of Liabilities - - - - -	-	-	-	-	-	-	-	-	31

Calcutta, 2 April, 1901.

India Office, 10 May 1901.

Provinces of British India, and in England, for 1900-01, compared with the Results of 1899-1900—continued.

	TOTAL INDIA.				ENGLAND.		GRAND TOTAL.		HEADS OF EXPENDITURE.
	Rupees.		Rupees converted into £ at Rs 16 = £1.		1899-1900.	1900-01.	1899-1900.	1900-01.	
	1899-1900.	1900-01.	1899-1900.	1900-01.					
	Rs.	Rs.	£	£	£	£	£	£	
1	32,96,80,399	41,27,41,000	21,978,692	27,516,000	6,292,397	6,474,791	28,271,080	33,990,791	- - - Brought forward from page 11.
RAILWAY REVENUE ACCOUNT:									
2	10,72,17,062	12,59,19,000	7,147,804	8,394,600	-	-	7,147,804	8,394,600	State Railways:
3	4,32,84,572	4,44,11,000	2,855,638	2,960,800	959,643	1,053,830	3,845,231	4,013,630	Working Expenses.
4	-	-	-	-	1,718,591	2,357,101	1,718,591	2,357,101	Interest on Debt.
5	18,05,553	21,71,000	120,370	144,700	218,884	218,884	339,254	363,584	Annuities in purchase of Railways.
6	1,62,383	1,36,000	10,826	9,100	844,326	926,656	855,152	935,756	Interest chargeable against Companies on Advances.
7	51,51,000	30,28,000	343,400	201,900	-	-	343,400	201,900	Interest on Capital deposited by Companies.
8	1,28,387	1,32,000	8,559	8,100	2,172,336	1,589,417	2,180,895	1,597,517	Guaranteed Companies:
9	5,71,433	2,93,000	38,096	19,500	-	-	38,096	19,500	Surplus Profits, Land, and Supervision.
10	6,39,242	8,28,000	42,616	55,200	-	-	42,616	55,200	Interest.
11	15,89,59,632	17,69,08,000	10,597,809	11,793,900	5,913,780	6,145,888	16,511,089	17,939,788	Subsidized Companies:
									Land, &c.
									Miscellaneous Railway Expenditure.
									- - - TOTAL.
IRRIGATION:									
12	98,71,283	1,04,27,000	664,753	695,200	-	-	664,753	695,200	Major Works:
13	1,34,51,236	1,38,27,000	896,749	921,800	-	-	896,749	921,800	Working Expenses.
14	1,05,09,570	1,03,22,000	700,638	688,100	1,335	642	701,973	688,742	Interest on Debt.
15	3,39,32,039	3,45,76,000	2,282,140	2,305,100	1,395	642	2,263,475	2,305,742	Minor Works and Navigation.
									- - - TOTAL.
OTHER PUBLIC WORKS:									
16	1,20,71,690	1,05,00,000	804,780	700,000	31,782	41,057	836,562	741,057	Military Works.
17	4,80,95,324	4,91,99,000	3,208,355	3,279,900	91,735	92,288	3,298,090	3,372,188	Civil Works.
18	35,345	2,73,000	2,356	18,200	-	-	2,356	18,200	Construction of Railways charged to Provincial or Local Revenues.
19	6,02,02,368	5,99,72,000	4,013,491	3,998,100	123,517	133,345	4,137,006	4,131,445	- - - TOTAL.
ARMY SERVICES:									
20	15,32,48,703	15,15,00,000	10,216,580	10,100,000	1,638,737	2,057,194	11,855,317	12,157,124	Army:
21	91,15,539	91,68,000	607,703	611,300	2,422,206	2,384,918	3,029,909	2,996,118	Effective.
22	16,23,64,242	16,06,68,000	10,824,283	10,711,200	4,060,943	4,442,012	14,885,226	15,153,242	Non-effective.
									- - - TOTAL.
23	-	-	-	-	874	6,864	874	6,864	SPECIAL DEFENCE WORKS.
24	74,51,38,730	84,48,65,000	49,675,915	56,324,300	16,392,846	17,203,572	66,068,761	73,527,872	{ TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL.
25	44,51,317	18,30,000	296,754	122,000	-	-	296,754	122,000	Add.--Portion of Allotments to Provincial Governments not spent by them in the year.
26	75,44,616	14,43,000	602,974	98,200	-	-	602,974	98,200	Deduct.--Portion of Provincial Expenditure defrayed from Provincial Balances.
27	74,30,45,481	84,52,52,000	49,469,695	56,350,100	16,392,846	17,203,572	65,862,541	73,553,672	{ TOTAL EXPENDITURE CHARGED TO REVENUE.
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE:									
28	2,74,85,632	90,22,000	1,832,375	601,500	605,337	647,001	2,437,712	1,248,501	State Railways.
29	89,12,240	89,06,000	587,483	593,700	10,477	7,877	597,960	601,577	Irrigation Works.
30	3,62,97,872	1,70,28,000	2,419,858	1,195,200	616,814	654,878	3,035,672	1,850,078	- - - TOTAL.
31	-	-	-	-	-	5,922,350	-	5,922,350	Redemption of Liabilities.

A. F. Cox, Comptroller and Auditor General.
A. G. Scott, Accountant General.

EAST INDIA (ESTIMATE).

ESTIMATE
OF
REVENUE AND EXPENDITURE
OF THE
GOVERNMENT OF INDIA,
For the Year 1900-01,
COMPARED WITH THE RESULTS OF 1899-1900.

*(Presented pursuant to the Government of India Act,
1858, Sec. 62.)*

*Ordered, by The House of Commons, to be Printed,
13 May 1901.*

[Price 2d.]