

EAST INDIA (ESTIMATE).

ESTIMATE
OF
REVENUE AND EXPENDITURE
OF THE
GOVERNMENT OF INDIA,
For the Year 1903-04,
COMPARED WITH THE RESULTS OF 1902-03.

India Office, }
12 May 1904. }

ARTHUR GODLEY,
Under Secretary of State for India.

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

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12 May 1904.*

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E. PONSONBY, 116, GRAFTON STREET, DUBLIN.

No. 1.—ABSTRACT ACCOUNT showing the ESTIMATED REVENUE

HEADS OF REVENUE.	ACCOUNTS, 1902-03.	ESTIMATE,* 1903-04.
	£.	£.
PRINCIPAL HEADS OF REVENUE :		
Land Revenue	18,436,845	19,262,400
Opium	4,498,438	5,736,700
Salt	6,184,405	5,160,000
Stamps	3,473,711	3,588,100
Excise	4,426,642	4,925,500
Provincial Rates	2,747,390	2,797,200
Customs	3,977,636	3,929,500
Assessed Taxes	1,410,428	1,214,500
Forest	1,298,103	1,437,900
Registration	313,587	328,900
Tributes from Native States	613,715	611,200
TOTAL	£. 47,380,900	48,991,900
INTEREST	£. 867,667	825,988
POST OFFICE	£. 1,429,935	1,480,800
TELEGRAPH	£. 876,979	851,243
MINT	£. 411,238	2,712,249
RECEIPTS BY CIVIL DEPARTMENTS :		
Law and Justice :		
Courts	243,369	251,300
Jails	236,302	222,800
Police	307,514	318,400
Marine	173,158	359,800
Education	182,245	187,300
Medical	76,605	86,651
Scientific and other Minor Departments	103,195	109,125
TOTAL	£. 1,822,388	1,535,376
MISCELLANEOUS :		
Receipts in aid of Superannuation, &c.	201,303	212,855
Stationery and Printing	59,692	67,900
Exchange	31,571	54,400
Miscellaneous	338,421	350,625
TOTAL	£. 630,987	685,780
RAILWAYS :		
State Railways (Gross Receipts)	19,137,656	20,447,630
Guaranteed Companies (Net Traffic Receipts)	946,182	947,100
Subsidized Companies (Repayment of Advances of Interest, &c.)	50,062	44,722
TOTAL	£. 20,133,900	21,439,452
IRRIGATION :		
Major Works :		
Direct Receipts	1,816,268	1,932,400
Portion of Land Revenue due to Irrigation	814,393	868,800
Minor Works and Navigation	138,329	155,500
TOTAL	£. 2,768,990	2,956,700
OTHER PUBLIC WORKS :		
Military Works	88,301	42,800
Civil Works	448,640	506,071
TOTAL	£. 486,941	548,871
RECEIPTS BY MILITARY DEPARTMENT :		
Army :		
Effective	988,256	937,933
Non-effective	136,734	128,554
TOTAL	£. 1,124,990	1,066,487
TOTAL REVENUE	£. 77,434,915	83,094,846.

* 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 1903-04, compared with the RESULTS of 1902-03.

HEADS OF EXPENDITURE.		ACCOUNTS, 1902-03.	ESTIMATE, 1903-04.																																
DIRECT DEMANDS ON THE REVENUES:																																			
Refunds and Drawbacks -		£.	£.																																
Assignments and Compensations		274,776	256,400																																
Charges in respect of Collection, viz.:		1,008,952	1,194,300																																
Land Revenue																																			
Opium (including cost of Production)		2,909,480	3,052,108																																
Salt (including cost of Production)		1,648,483	2,312,800																																
Stamps		345,891	334,334																																
Excise		109,308	121,721																																
Provincial Rates		189,184	214,333																																
Customs		41,882	38,200																																
Assessed Taxes		161,335	167,428																																
Forest		24,150	23,400																																
Registration		751,783	830,685																																
		171,845	177,000																																
	TOTAL - - - £.	7,635,969	8,622,609																																
INTEREST:																																			
Interest on Debt																																			
Deduct,—Amounts chargeable to Railways		7,093,476	7,129,526																																
" " " Amounts chargeable to Irrigation		4,689,121	4,660,751																																
" " " Remainder chargeable on Ordinary Debt		869,105	893,000																																
Interest on other Obligations -		1,435,250	1,275,745																																
		397,435	420,303																																
	TOTAL - - - £.	1,832,685	1,696,048																																
POST OFFICE																																			
		£.	£.																																
		1,346,778	1,414,894																																
TELEGRAPH																																			
		£.	£.																																
		909,742	928,270																																
MINT																																			
		£.	£.																																
		424,014	2,618,096																																
SALARIES AND EXPENSES OF CIVIL DEPARTMENTS:																																			
General Administration -																																			
Law and Justice:		1,515,614	1,479,302																																
Courts																																			
Jails		2,215,304	2,268,278																																
Police		725,505	694,566																																
Marine (including River Navigation)		3,019,744	3,057,167																																
Education		515,965	705,382																																
Ecclesiastical		1,297,884	1,378,008																																
Medical		111,093	113,236																																
Political		960,539	937,387																																
Scientific and other Minor Departments		819,466	715,922																																
		508,410	539,226																																
	TOTAL - - - £.	11,689,243	11,888,544																																
MISCELLANEOUS CIVIL CHARGES:																																			
Territorial and Political Pensions -		270,605	259,243																																
Civil Furlough and Absentee Allowances		244,391	239,003																																
Superannuation Allowances and Pensions		2,815,519	2,853,031																																
Stationery and Printing -		570,738	545,166																																
Miscellaneous -		592,737	408,829																																
	TOTAL - - - £.	4,493,990	4,305,882																																
FAMINE RELIEF AND INSURANCE:																																			
Famine Relief -		321,509	20,400																																
Construction of Protective Railways		1,825	126,750																																
Construction of Protective Irrigation Works		84,742	149,118																																
Reduction or Avoidance of Debt		564,700	586,400																																
	TOTAL - - - £.	982,376	882,668																																
RAILWAY REVENUE ACCOUNT:																																			
State Railways:—Working Expenses -		9,827,211	10,255,800																																
Interest on Debt		4,295,369	4,444,197																																
Annuities in purchase of Railways		2,999,218	3,004,620																																
Interest chargeable against Companies on Advances		393,752	416,584																																
Interest on Capital deposited by Companies		1,170,489	1,222,329																																
Guaranteed Companies:—Surplus Profits, Land, and Supervision		82,558	101,300																																
Interest		1,035,218	1,047,972																																
Subsidized Companies:—Land, &c.		42,218	35,500																																
Miscellaneous Railway Expenditure		58,923	56,400																																
	TOTAL - - - £.	19,804,951	20,584,702																																
IRRIGATION:																																			
Major Works:—Working Expenses		754,610	803,800																																
Interest on Debt		969,105	993,000																																
Minor Works and Navigation		851,629	898,054																																
	TOTAL - - - £.	2,575,244	2,694,854																																
OTHER PUBLIC WORKS:																																			
Military Works		1,086,669	1,046,274																																
Civil Works		4,145,779	4,642,228																																
Construction of Railways charged to Provincial or Local Revenues		54,659	26,600																																
	TOTAL - - - £.	5,287,107	5,615,102																																
ARMY SERVICES:																																			
Army:—Effective		14,326,792	14,754,451																																
Non-affective		3,019,600	3,062,028																																
	TOTAL - - - £.	17,346,392	17,816,479																																
SPECIAL DEFENCE WORKS:																																			
Special Defences (1903)		-	27,329																																
	TOTAL EXPENDITURE (IMPERIAL AND PROVINCIAL) - - - £.	74,437,791	79,095,277																																
<table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th colspan="2">ACCOUNTS, 1902-03.</th> <th colspan="2">ESTIMATE, 1903-04.</th> </tr> <tr> <th>£.</th> <th>£.</th> <th>£.</th> <th>£.</th> </tr> </thead> <tbody> <tr> <td>285,460</td> <td>1,381,100</td> <td>-</td> <td>1,201,200</td> </tr> <tr> <td>357,885</td> <td>179,900</td> <td>-</td> <td>72,425</td> </tr> <tr> <td colspan="2">TOTAL EXPENDITURE CHARGED TO REVENUE - - - £.</td> <td colspan="2">80,296,477</td> </tr> </tbody> </table>				ACCOUNTS, 1902-03.		ESTIMATE, 1903-04.		£.	£.	£.	£.	285,460	1,381,100	-	1,201,200	357,885	179,900	-	72,425	TOTAL EXPENDITURE CHARGED TO REVENUE - - - £.		80,296,477													
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TOTAL EXPENDITURE CHARGED TO REVENUE - - - £.		80,296,477																																	
ADDITIONAL EXPENDITURE CHARGED TO REVENUE:																																			
State Railways -		4,564,001	4,681,374																																
Irrigation Works		564,191	539,509																																
	TOTAL - - - £.	5,128,192	5,220,883																																
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ACCOUNTS, 1902-03.		ESTIMATE, 1903-04.																																	
£.	£.	£.	£.																																
77,434,915	83,094,846																																		
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TOTAL - - - £.		2,708,369																																	
Revenue		-																																	
Expenditure chargeable to Revenue		-																																	
Surplus		-																																	

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

HEADS OF REVENUE.	INDIA, GENERAL.		CENTRAL PROVINCES.		BURMA.		ASSAM.		
	1902-03.	1903-04.	1902-03.	1903-04.	1902-03.	1903-04.	1902-03.	1903-04.	
PRINCIPAL HEADS OF REVENUE :	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Land Revenue - - - - -	12,37,033	14,62,000	79,11,373	85,00,000	3,33,69,749	3,49,81,000	64,58,053	60,00,000	1
Opium - - - - -	73	-	2,40,508	2,60,000	4,42,003	6,00,000	4,33,169	4,46,000	2
Salt - - - - -	1,97,31,648	1,66,50,000	-	-	18,30,199	15,00,000	-	-	3
Stamps - - - - -	3,45,759	3,42,000	14,61,142	14,50,000	26,33,358	29,00,000	10,24,204	9,90,000	4
Excise - - - - -	10,96,410	12,18,000	22,64,111	25,10,000	57,64,960	73,00,000	29,20,074	29,85,000	5
Provincial Rates - - - - -	1,60,089	1,70,000	11,64,984	11,45,000	16,80,344	17,30,000	6,96,458	6,58,000	6
Customs - - - - -	13,035	12,000	1,21,684	1,32,000	1,30,06,876	1,30,50,000	-	-	7
Assessed Taxes - - - - -	15,52,170	20,19,000	8,70,104	2,95,000	12,47,320	11,80,000	3,19,138	2,55,000	8
Forest - - - - -	5,55,782	6,57,000	15,17,205	13,70,000	67,39,053	81,50,000	5,80,200	6,48,000	9
Registration - - - - -	17,514	16,000	87,145	86,000	1,39,191	1,70,000	70,915	69,000	10
Tributes from Native States - - - - -	22,13,689	22,04,000	2,89,200	2,25,000	4,24,754	5,26,000	50,300	50,000	11
TOTAL - - - - -	2,69,23,101	2,47,50,000	1,54,17,436	1,59,73,000	6,72,77,807	7,20,97,000	1,25,42,511	1,21,01,000	12
INTEREST - - - - -	52,91,608	50,77,000	1,03,120	1,40,000	30,340	33,000	2,453	4,000	13
POST OFFICE - - - - -	2,13,52,850	2,21,36,000	28,238	17,000	-	-	-	-	14
TELEGRAPH - - - - -	1,30,62,086	1,26,70,000	-	-	-	-	-	-	15
MINT - - - - -	5,64,378	96,93,000	-	-	-	-	-	-	16
RECEIPTS BY CIVIL DEPARTMENTS :									
Law and Justice :									
Courts - - - - -	80,246	1,50,000	1,19,060	1,24,000	4,74,360	5,15,000	83,161	75,000	17
Jails - - - - -	3,07,654	3,26,000	2,18,445	1,83,000	4,02,603	3,80,000	36,266	60,000	18
Police - - - - -	54,872	59,000	1,61,540	1,66,000	3,92,900	4,20,000	1,82,464	1,80,000	19
Marine - - - - -	7,93,420	32,50,000	-	-	4,65,897	4,75,000	58	-	20
Education - - - - -	27,142	26,000	52,428	51,000	63,187	63,000	67,474	69,000	21
Medical - - - - -	37,600	26,000	19,398	24,000	47,091	50,000	10,751	11,000	22
Scientific and other Minor Departments - - - - -	2,05,347	1,73,000	36,380	40,000	3,584	4,000	57,287	57,000	23
TOTAL - - - - -	15,06,281	40,10,000	6,07,249	5,88,000	18,49,632	19,07,000	4,37,461	4,52,000	24
MISCELLANEOUS :									
Receipts in aid of Superannuation, &c. - - - - -	5,34,974	6,38,000	61,221	68,000	1,00,029	1,17,000	18,695	27,000	25
Stationery and Printing - - - - -	1,31,972	1,47,000	16,429	19,000	41,318	45,000	5,435	5,000	26
Exchange - - - - -	4,73,568	8,16,000	-	-	-	-	-	-	27
Miscellaneous - - - - -	4,72,423	4,51,000	3,13,306	2,16,000	6,60,518	7,50,000	43,931	45,000	28
TOTAL - - - - -	16,12,937	20,52,000	3,90,956	3,03,000	8,01,865	9,12,000	67,961	77,000	29
RAILWAYS :									
State Railways (Gross Receipts) - - - - -	9,27,82,856	9,29,05,000	1,52,12,794	1,66,45,000	1,26,67,364	1,42,00,000	21,98,586	25,88,000	30
Guaranteed Companies (Net Traffic Receipts) - - - - -	1,41,92,735	1,42,07,000	-	-	-	-	-	-	31
Subsidized Companies (Repayment of Advances of Interest, &c.). - - - - -	-	-	-	-	-	-	-	-	32
TOTAL - - - - -	10,69,75,591	10,71,12,000	1,52,12,794	1,66,45,000	1,26,67,364	1,42,00,000	21,98,586	25,88,000	33
IRRIGATION :									
Major Works : Direct Receipts - - - - -	-	-	-	-	17,803	1,10,000	-	-	34
Portion of Land Revenue due to Irrigation. - - - - -	-	-	-	-	4,619	19,000	-	-	35
Minor Works and Navigation - - - - -	20,908	56,000	2	-	1,26,183	1,11,000	-	-	36
TOTAL - - - - -	20,908	56,000	2	-	1,48,605	2,40,000	-	-	37
OTHER PUBLIC WORKS :									
Military Works - - - - -	4,69,974	5,11,000	9	-	79,479	1,00,000	7,517	6,000	38
Civil Works - - - - -	89,602	1,05,000	1,14,154	1,16,000	4,78,998	7,29,000	2,01,411	2,03,000	39
TOTAL - - - - -	5,59,576	6,16,000	1,14,163	1,16,000	5,58,477	8,29,000	2,08,928	2,09,000	40
RECEIPTS BY MILITARY DEPARTMENT :									
Army : Effective - - - - -	59,24,200	57,71,000	-	-	-	-	-	-	41
Non-effective - - - - -	6,64,895	6,83,000	-	-	-	-	-	-	42
TOTAL - - - - -	65,89,095	64,54,000	-	-	-	-	-	-	43
TOTAL REVENUE - - - - -	18,44,58,409	19,46,26,000	3,18,78,958	3,37,82,000	8,33,34,080	9,02,18,000	1,54,57,000	1,54,31,000	44

and Local) in each of the PROVINCES of *British India*, and in *England*, for 1903-04, RESULTS of 1902-03.

	BENGAL.		UNITED PROVINCES OF AGRA AND OUDH.		PUNJAB.		CARRIED FORWARD.		HEADS OF REVENUE.
	1902-03.	1903-04.	1902-03.	1903-04.	1902-03.	1903-04.	1902-03.	1903-04.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	4,11,49,522	4,11,30,000	6,27,76,470	6,36,48,000	2,15,24,982	2,36,27,000	17,44,27,181	17,93,48,000	PRINCIPAL HEADS OF REVENUE:
2	5,57,70,823	7,09,70,000	5,51,106	5,40,000	73,117	76,000	5,75,10,799	7,28,92,000	Land Revenue.
3	2,67,94,566	2,16,00,000	-	-	-	-	4,83,56,312	3,97,50,000	Opium.
4	1,95,70,438	1,99,00,000	80,46,898	83,50,000	39,49,743	40,50,000	3,70,32,040	3,79,82,000	Salt.
5	1,57,87,914	1,61,00,000	83,23,741	94,00,000	26,75,242	28,10,000	3,88,22,452	4,23,23,000	Stamps.
6	1,01,12,395	1,01,00,000	1,05,58,868	1,04,99,000	40,62,240	44,78,000	2,84,22,376	2,87,80,000	Excise.
7	1,80,20,430	1,67,56,000	60,988	75,000	3,031	1,000	3,12,25,024	3,00,26,000	Provincial Rates.
8	59,38,143	49,50,000	26,44,308	20,00,000	16,10,018	11,50,000	1,36,81,699	1,18,59,000	Customs.
9	12,56,247	10,50,000	20,25,324	22,00,000	15,86,408	16,60,000	1,42,60,219	1,57,35,000	Assessed Taxes.
10	16,90,766	16,70,000	4,47,305	4,65,000	2,13,298	2,20,000	26,66,134	26,06,000	Forest.
11	-	-	-	-	3,07,120	2,95,000	82,85,063	33,00,000	Registration.
12	19,60,91,243	20,42,26,000	9,54,32,002	9,71,77,000	3,60,05,199	3,83,67,000	44,96,89,299	46,46,91,000	Tributes from Native States.
									- - - TOTAL.
13	18,44,511	18,08,000	4,04,598	3,92,000	2,49,468	3,06,000	79,26,093	77,60,000	INTEREST.
14	8,641	10,000	-	-	12,793	11,000	2,14,02,722	2,21,74,000	POST OFFICE.
15	-	-	-	-	-	-	1,30,62,086	1,26,70,000	TELEGRAPH.
16	-	-	-	-	-	-	5,64,378	96,93,000	MINT.
									RECEIPTS BY CIVIL DEPARTMENTS:
17	8,10,900	7,00,000	4,89,244	4,56,000	2,97,584	3,20,000	23,54,555	24,80,000	Law and Justice:
18	12,08,284	12,00,000	3,87,309	3,20,000	1,88,210	1,43,000	27,48,771	26,12,000	Courts.
19	12,04,167	12,42,000	5,28,197	5,42,000	7,00,090	7,25,000	32,24,230	33,34,000	Jails.
20	12,73,632	12,84,000	-	-	-	-	25,33,007	50,09,000	Police.
21	7,87,796	8,00,000	5,22,428	5,37,000	1,47,648	1,50,000	16,68,101	16,96,000	Marine.
22	3,75,044	2,79,000	2,57,948	2,61,000	76,054	75,000	7,28,886	7,26,000	Education.
23	2,01,278	2,70,000	1,33,663	1,38,000	1,54,045	1,30,000	8,81,584	8,09,000	Medical.
									Scientific and other Minor Departments.
24	58,51,101	58,65,000	23,18,789	22,51,000	15,63,631	16,43,000	1,41,34,134	1,66,14,000	- - - TOTAL.
									MISCELLANEOUS:
25	2,54,210	2,75,000	1,65,506	1,86,000	1,31,247	1,57,000	12,65,881	14,68,000	Receipts in aid of Superannuation, &c.
26	2,39,755	2,53,000	2,03,072	2,21,000	77,424	1,46,000	7,15,405	8,36,000	Stationery and Printing.
27	-	-	-	-	-	-	4,73,668	8,16,000	Exchange.
28	12,40,383	12,90,000	2,92,105	2,93,000	4,49,121	4,00,000	34,71,687	34,14,000	Miscellaneous.
29	17,84,348	18,18,000	6,60,682	6,69,000	6,57,792	7,03,000	59,26,541	65,34,000	- - - TOTAL.
									RAILWAYS:
30	2,93,07,625	3,24,85,000	2,42,45,339	2,34,90,000	4,18,16,329	5,17,00,000	21,82,30,693	23,40,13,000	State Railways (Gross Receipts).
31	-	-	-	-	-	-	1,41,92,735	1,42,07,000	Guaranteed Companies (Net Traffic Receipts).
32	-	-	-	-	-	-	-	-	Subsidized Companies (Repayment of Advances of Interest, &c.).
33	2,93,07,625	3,24,85,000	2,42,45,339	2,34,90,000	4,18,16,329	5,17,00,000	23,24,23,628	24,82,20,000	- - - TOTAL.
									IRRIGATION:
34	21,21,308	19,45,000	82,82,586	81,93,000	1,51,50,499	1,68,16,000	2,55,72,196	2,70,64,000	Major Works: Direct Receipts.
35	-	-	13,85,980	13,52,000	15,06,050	18,20,000	28,46,649	31,01,000	Portion of Land Revenue due to Irrigation.
36	6,79,554	6,78,000	2,35,457	2,30,000	4,43,931	6,39,000	15,06,033	17,14,000	Minor Works and Navigation.
37	28,00,862	26,23,000	98,54,023	97,75,000	1,71,00,480	1,92,75,000	2,99,24,878	3,19,60,000	- - - TOTAL.
									OTHER PUBLIC WORKS:
38	1,418	4,000	1,489	6,000	349	-	5,60,183	6,27,000	Military Works.
39	11,18,493	13,65,000	9,26,092	9,28,000	7,14,913	6,69,000	36,42,663	41,18,000	Civil Works.
40	11,19,909	13,00,000	9,26,531	9,34,000	7,15,262	6,69,000	42,02,846	47,42,000	- - - TOTAL.
									RECEIPTS BY MILITARY DEPARTMENT:
41	-	-	-	-	-	-	59,24,200	57,71,000	Army: Effective.
42	-	-	-	-	-	-	6,64,895	6,83,000	Non-effective.
43	-	-	-	-	-	-	65,89,095	64,54,000	- - - TOTAL.
44	23,87,58,440	25,02,04,000	13,38,41,964	13,46,88,000	9,81,20,949	11,25,74,000	78,88,45,700	83,15,23,000	- - - TOTAL REVENUE.

ESTIMATE OF REVENUE AND EXPENDITURE OF

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

HEADS OF REVENUE.	BROUGHT FORWARD.		N.W. FRONTIER PROVINCE.		MADRAS.		BOMBAY.		BE-	
	1902-03.	1903-04.	1902-03.	1903-04.	1902-03.	1903-04.	1902-03.	1903-04.	1902-3. (a)	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
PRINCIPAL HEADS OF REVENUE :										
Land Revenue - - - - -	17,44,37,181	17,93,48,000	16,71,247	18,30,000	5,36,61,675	5,31,33,000	3,97,84,188	4,68,01,000	70,08,389	1
Opium - - - - -	5,75,10,799	7,28,92,000	6,766	9,000	-	-	99,59,011	1,31,50,000	-	2
Salt - - - - -	4,83,56,312	3,97,50,000	-	-	2,03,16,107	1,95,00,000	2,40,93,650	1,81,50,000	-	3
Stamps - - - - -	3,70,32,040	3,79,82,000	3,89,194	3,90,000	82,13,474	84,50,000	59,93,823	61,50,000	4,42,136	4
Excise - - - - -	3,88,22,452	4,23,23,000	1,92,682	2,00,000	1,56,17,434	1,75,50,000	1,08,52,885	1,19,00,000	9,14,176	5
Provincial Rates - - - - -	2,84,22,376	2,87,80,000	3,44,580	3,75,000	90,37,503	87,80,000	28,42,951	33,25,000	5,63,444	6
Customs - - - - -	3,12,25,024	3,00,26,000	-	-	49,64,061	54,50,000	2,34,66,497	2,34,50,000	8,956	7
Assessed Taxes - - - - -	1,36,81,699	1,18,59,000	1,14,923	1,15,000	31,39,875	24,50,000	40,98,187	36,50,000	1,21,739	8
Forest - - - - -	1,42,60,219	1,57,35,000	1,01,123	83,000	26,13,819	26,50,000	23,29,156	25,00,000	1,67,223	9
Registration - - - - -	26,66,134	26,96,000	30,711	32,000	14,37,844	15,60,000	5,28,869	5,50,000	40,243	10
Tributes from Native States - - - - -	32,85,063	33,00,000	-	-	45,07,902	45,08,000	14,12,763	13,60,000	-	11
TOTAL - - - - -	44,98,69,299	46,46,91,000	28,51,228	30,34,000	12,35,44,694	12,40,31,000	12,53,61,980	13,09,86,000	92,66,306	12
INTEREST - - - - -	79,26,093	77,60,000	7,480	8,000	6,56,353	5,56,000	20,49,366	19,14,000	15,986	13
POST OFFICE - - - - -	2,14,02,722	2,21,74,000	46,230	38,000	6	-	-	-	70	14
TELEGRAPH - - - - -	1,30,62,086	1,26,70,000	-	-	-	-	-	-	-	15
MINT - - - - -	5,64,378	96,93,000	-	-	-	-	56,03,705	3,09,90,500	-	16
RECEIPTS BY CIVIL DEPARTMENTS :										
Law and Justice :										
Courts - - - - -	23,54,555	24,30,000	1,13,593	1,09,000	7,79,604	8,16,000	3,70,077	3,72,000	32,700	17
Jails - - - - -	27,48,771	26,12,000	15,131	15,000	5,28,594	4,75,000	2,36,702	2,15,000	15,335	18
Police - - - - -	32,24,230	33,34,000	1,05,528	98,000	5,63,944	5,90,000	6,62,797	6,70,000	56,219	19
Marine - - - - -	25,33,007	50,09,000	-	-	36	-	64,325	73,000	-	20
Education - - - - -	16,68,101	16,96,000	4,297	4,000	4,87,737	5,00,000	5,27,045	5,30,000	46,484	21
Medical - - - - -	7,23,888	7,26,000	6,585	8,000	1,80,515	1,83,000	2,16,090	3,60,000	316	22
Scientific and other Minor Departments - - - - -	8,81,584	8,69,000	2,349	2,000	6,08,782	7,66,000	45,993	47,000	1,248	23
TOTAL - - - - -	1,41,34,134	1,66,16,000	2,47,483	2,36,000	31,49,212	33,29,000	21,23,029	22,67,000	1,62,312	24
MISCELLANEOUS :										
Receipts in aid of Superannuation, &c. - - - - -	12,65,881	14,68,000	8,676	11,000	1,64,782	1,76,000	3,21,000	3,27,000	20,552	25
Stationery and Printing - - - - -	7,15,405	8,36,000	5,101	10,000	91,978	94,000	77,397	75,000	5,497	26
Exchange - - - - -	4,73,563	8,16,000	-	-	-	-	-	-	-	27
Miscellaneous - - - - -	34,71,687	34,14,000	1,67,056	1,48,000	9,49,444	8,97,000	2,45,071	4,47,000	1,38,746	28
TOTAL - - - - -	59,26,541	65,34,000	1,80,833	1,69,000	12,06,204	11,67,000	6,43,468	8,49,000	1,64,795	29
RAILWAYS :										
State Railways (Gross Receipts) - - - - -	21,82,30,893	23,40,13,000	-	-	1,81,77,265	1,98,97,000	5,06,53,234	5,28,00,000	-	30
Guaranteed Companies (Net Traffic Receipts) - - - - -	1,41,92,735	1,42,07,000	-	-	-	-	-	-	-	31
Subsidized Companies (Repayment of Advances of Interest, &c.) - - - - -	-	-	-	-	4,82,880	5,63,000	-	-	-	32
TOTAL - - - - -	23,24,23,628	24,82,20,000	-	-	1,86,60,145	2,04,60,000	5,06,53,234	5,28,00,000	-	33
IRRIGATION :										
Major Works : Direct Receipts - - - - -	2,55,72,198	2,70,64,000	4,82,394	5,19,000	3,89,587	3,75,000	7,09,842	10,27,000	-	34
Portion of Land Revenue due to Irrigation - - - - -	28,46,649	31,81,000	47,284	45,000	76,72,478	77,92,000	16,49,478	20,04,000	-	35
Minor Works and Navigation - - - - -	15,06,033	17,14,000	1,65,897	1,47,000	1,54,190	1,47,000	2,48,815	3,25,000	-	36
TOTAL - - - - -	2,99,24,878	3,19,69,000	6,95,575	7,11,000	82,16,255	83,14,000	26,98,135	33,56,000	-	37
OTHER PUBLIC WORKS :										
Military Works - - - - -	5,60,182	6,27,000	-	-	3,809	6,000	10,723	9,000	-	38
Civil Works - - - - -	36,42,663	41,15,000	1,30,530	1,32,000	14,10,868	14,90,000	11,00,522	14,42,000	14,843	39
TOTAL - - - - -	42,02,845	47,42,000	1,30,530	1,32,000	14,14,677	14,96,000	11,11,245	14,51,000	14,843	40
RECEIPTS BY MILITARY DEPARTMENT :										
Army : Effective - - - - -	59,24,200	57,71,000	-	-	16,57,542	8,74,000	22,36,105	13,84,000	-	41
Non-effective - - - - -	6,64,895	8,83,000	-	-	2,34,688	2,58,000	2,82,451	2,72,000	-	42
TOTAL - - - - -	65,89,095	66,54,000	-	-	18,92,230	11,32,000	24,98,556	16,56,000	-	43
TOTAL REVENUE -	78,58,45,700	83,15,23,000	41,59,357	43,28,000	15,87,39,566	16,04,85,000	19,27,42,718	22,82,69,000	96,14,312	44

(a) From 1st October 1902, from which date Berar was leased to the British Government.

THE GOVERNMENT OF INDIA, FOR THE YEAR 1903-04.

7

Provinces of *British India*, and in *England*, for 1903-04, compared with the Results of 1902-03—*continued*.

RAB.	TOTAL INDIA.					ENGLAND.		GRAND-TOTAL.		HEADS OF REVENUE.
	Rupees.			Rupees converted into £ at Rs. 15 = £1.		1902-03.	1903-04.	1902-03.	1903-04.	
	1903-04.	1902-03.	1903-04.	1902-03.	1903-04.					
	Rs.	Rs.	Rs.	£	£	£	£	£	£	
1	73,21,000	27,65,52,080	28,89,36,000	18,436,845	19,292,400	-	-	18,436,845	19,262,400	PRINCIPAL HEADS OF REVENUE :
2	-	6,74,76,576	8,60,51,000	4,408,438	5,735,700	-	-	4,408,438	5,735,700	Land Revenue.
3	-	9,27,68,069	7,74,00,000	6,184,405	5,160,000	-	-	6,184,405	5,160,000	Opium.
4	8,50,000	5,21,08,667	5,38,22,000	3,473,711	3,588,100	-	-	3,473,711	3,588,100	Salt.
5	19,10,000	6,63,99,629	7,38,83,000	4,426,642	4,925,500	-	-	4,426,642	4,925,500	Stamps.
6	4,98,000	4,12,10,354	4,19,58,000	2,747,390	2,797,300	-	-	2,747,390	2,797,300	Excise.
7	16,000	5,96,84,538	5,89,42,000	3,977,636	3,929,500	-	-	3,977,636	3,929,500	Provincial Rates.
8	1,43,000	2,11,56,423	1,82,17,000	1,410,428	1,214,500	-	-	1,410,428	1,214,500	Customs.
9	6,00,000	1,94,72,540	2,15,88,000	1,298,103	1,437,900	-	-	1,298,103	1,437,900	Assessed Taxes.
10	96,000	47,03,801	49,34,000	313,587	328,900	-	-	313,587	328,900	Forest.
11	-	92,05,728	91,68,000	613,715	611,200	-	-	613,715	611,200	Registration.
12	1,31,37,000	71,07,13,505	73,48,79,000	47,380,900	48,991,900	-	-	47,380,900	48,991,900	Tributes from Native States.
										- - - TOTAL.
13	25,000	1,06,55,278	1,02,63,000	710,352	684,200	157,315	141,788	807,697	825,988	INTEREST.
14	-	2,14,49,028	2,22,12,000	1,429,935	1,480,800	-	-	1,429,935	1,480,800	POST OFFICE.
15	-	1,30,62,086	1,26,70,000	870,806	844,700	6,173	6,543	876,979	851,243	TELEGRAPH.
16	-	61,68,083	4,06,83,000	411,206	2,712,200	32	49	411,238	2,712,249	MINT.
										RECEIPTS BY CIVIL DEPARTMENTS :
17	42,000	36,50,529	37,69,000	243,369	251,300	-	-	243,369	251,300	Law and Justice :
18	26,000	35,44,533	33,43,000	236,302	222,800	-	-	236,302	222,800	Courts.
19	84,000	46,12,718	47,76,000	307,514	318,400	-	-	307,514	318,400	Jails.
20	-	25,97,368	50,82,000	173,158	338,800	-	21,000	173,158	359,800	Police.
21	80,000	27,33,674	28,10,000	182,245	187,300	-	-	182,245	187,300	Marine.
22	2,000	11,27,392	12,79,000	75,159	86,300	1,446	1,351	76,605	86,651	Education.
23	3,000	15,39,956	16,26,000	102,664	108,400	531	725	103,195	109,125	Medical.
24	3,37,000	1,98,06,170	2,26,85,000	1,320,411	1,512,300	1,977	23,076	1,322,388	1,535,376	Scientific and other Minor Departments.
										- - - TOTAL.
										MISCELLANEOUS :
25	36,000	17,80,891	20,18,000	118,726	134,600	82,577	78,255	201,303	212,855	Receipts in aid of Superannuation, &c.
26	4,000	8,95,378	10,19,000	59,892	67,900	-	-	59,892	67,900	Stationery and Printing.
27	-	4,73,568	8,16,000	31,571	54,400	-	-	31,571	54,400	Exchange.
28	1,68,000	49,72,004	50,64,000	331,467	337,800	6,954	13,025	338,421	350,625	Miscellaneous.
29	1,93,000	81,21,841	89,17,000	541,456	594,500	89,531	91,280	630,987	685,780	- - - TOTAL.
										RAILWAYS :
30	-	28,70,61,392	30,67,10,000	19,137,426	20,447,400	230	230	19,137,656	20,447,630	State Railways (Gross Receipts).
31	-	1,41,92,735	1,42,07,000	946,182	947,100	-	-	946,182	947,100	Guaranteed Companies (Net Traffic Receipts).
32	-	4,82,880	5,63,000	32,192	37,500	17,870	7,222	50,062	44,722	Subsidized Companies (Repayment of Advances of Interest, &c.).
33	-	30,17,37,007	32,14,80,000	20,115,800	21,432,000	18,100	7,453	20,133,900	21,439,452	- - - TOTAL.
										IRRIGATION :
34	-	2,72,44,019	2,89,85,000	1,816,268	1,932,400	-	-	1,816,268	1,932,400	Major Works : Direct Receipts.
35	-	1,22,15,889	1,30,32,000	814,393	868,800	-	-	814,393	868,800	Portion of Land Revenue due to Irrigation.
36	-	20,74,935	23,33,000	138,329	155,500	-	-	138,329	155,500	Minor Works and Navigation.
37	-	4,15,34,843	4,43,50,000	2,768,990	2,956,700	-	-	2,768,990	2,956,700	- - - TOTAL.
										OTHER PUBLIC WORKS :
38	-	5,74,515	6,42,000	38,301	42,800	-	-	38,301	42,800	Military Works.
39	20,000	62,99,416	71,99,000	419,961	479,900	28,879	26,171	448,840	506,071	Civil Works.
40	20,000	68,73,931	78,41,000	468,262	522,700	28,879	26,171	488,941	548,871	- - - TOTAL.
										RECEIPTS BY MILITARY DEPARTMENT :
41	-	98,17,847	80,29,000	654,623	535,300	833,733	402,633	988,256	937,933	Army : Effective.
42	-	11,62,034	12,13,000	77,469	80,800	59,265	47,754	186,734	128,554	Non-effective.
43	-	1,09,79,881	92,42,000	731,992	616,100	399,999	450,387	1,124,999	1,066,487	- - - TOTAL.
44	1,26,17,000	1,15,11,01,653	1,23,52,22,000	76,740,110	82,348,100	694,805	746,746	77,434,915	83,094,846	- - - TOTAL REVENUE.

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

HEADS OF EXPENDITURE.	INDIA, GENERAL.		CENTRAL PROVINCES.		BURMA.		ASSAM.		
	1902-03.	1903-04.	1902-03.	1903-04.	1902-03.	1903-04.	1902-03.	1903-04.	
DIRECT DEMANDS ON THE REVENUES :	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Refunds and Drawbacks - - - - -	38,514	2,02,000	38,904	43,000	4,82,108	4,50,000	24,534	29,000	1
Assignments and Compensations - - -	31,14,053	31,47,000	50,381	53,000	1,237	1,000	47,526	71,000	2
Charges in respect of Collection, viz. :									
Land Revenue - - - - -	5,68,852	5,67,000	18,03,230	19,05,000	56,02,504	55,40,000	9,89,605	10,62,000	3
Opium (including cost of Production)	12,017	12,000	-	-	-	-	-	-	4
Salt (including cost of Production)	10,33,658	9,55,000	-	-	11,318	18,000	-	-	5
Stamps - - - - -	-7,02,104	-7,78,000	42,309	65,000	68,003	96,000	-43,939	42,000	6
Excise - - - - -	26,229	28,000	51,270	51,000	4,76,751	7,32,000	15,793	19,000	7
Provincial Rates - - - - -	-	-	-	-	70,947	70,000	-	3,330	8
Customs - - - - -	-	-	-	-	3,65,539	3,62,000	-	-	9
Assessed Taxes - - - - -	1,492	2,000	-	-	30,628	38,000	-	1,435	10
Forest - - - - -	5,96,096	6,21,000	11,51,139	10,50,000	28,90,263	33,75,000	3,27,499	4,20,000	11
Registration - - - - -	6,599	6,000	43,851	48,000	46,154	48,000	36,809	40,000	12
TOTAL - - - - -	46,93,406	47,62,000	31,81,084	32,15,000	1,00,53,452	1,07,28,000	14,90,470	16,88,000	13
INTEREST :									
Interest on Debt - - - - -	3,92,03,177	4,00,27,000	96,525	1,02,000	18,840	25,000	1,373	2,000	14
Deduct—Amounts chargeable to Railways (a) -	4,99,00,997	5,25,22,000	-	-	-	-	-	-	15
" " " Irrigation - - - - -	1,45,36,567	1,48,85,000	-	-	-	-	-	-	16
Remainder chargeable on Ordinary Debt -	-2,52,34,387	-2,73,90,000	96,525	1,02,000	18,840	25,000	1,373	2,000	17
Interest on other Obligations - - - - -	46,34,735	49,43,000	2,427	3,000	2,651	3,000	318	-	18
TOTAL - - - - -	-2,05,99,652	-2,24,47,000	98,952	1,05,000	21,691	28,000	1,696	2,000	19
POST OFFICE - - - - -	1,73,07,321	1,82,45,000	73,413	77,000	2,75,693	2,86,000	50,360	51,000	20
TELEGRAPH - - - - -	97,01,776	1,02,70,000	-	-	-	-	-	-	21
MINT - - - - -	11,80,552	93,60,000	-	-	-	-	-	-	22
SALARIES AND EXPENSES OF CIVIL DEPARTMENTS :									
General Administration - - - - -	55,69,460	55,58,000	6,86,972	7,50,000	15,74,154	14,07,000	4,09,912	3,93,000	23
Law and Justice :									
Courts - - - - -	3,47,451	3,52,000	10,73,987	11,84,000	28,48,480	30,00,000	6,48,434	6,98,000	24
Jails - - - - -	16,10,016	16,48,000	4,57,208	4,70,000	10,66,388	10,30,000	1,50,279	1,80,000	25
Police - - - - -	6,44,878	6,91,000	15,81,764	15,93,000	94,56,547	95,20,000	17,27,076	15,30,000	26
Marine (including River Navigation)	19,54,458	42,77,000	-	-	8,76,773	8,39,000	70,064	79,000	27
Education - - - - -	2,30,048	2,74,000	8,56,889	9,07,000	11,37,408	11,50,000	4,75,580	5,50,000	28
Ecclesiastical - - - - -	1,71,090	1,60,000	45,039	64,000	92,362	99,000	19,841	20,000	29
Medical - - - - -	4,49,367	4,23,000	4,37,248	5,08,000	9,33,063	10,28,000	4,25,327	4,40,000	30
Political - - - - -	74,23,192	56,29,000	43,053	46,000	3,76,792	4,18,000	1,71,096	1,66,000	31
Scientific and other Minor Departments	40,09,095	43,37,000	1,41,321	2,03,000	2,11,902	2,34,000	1,00,080	97,000	32
TOTAL - - - - -	2,23,99,053	2,33,49,000	53,23,371	57,25,000	1,85,73,837	1,87,25,000	41,97,695	41,62,000	33
MISCELLANEOUS CIVIL CHARGES :									
Territorial and Political Pensions - - -	1,37,022	1,37,000	2,17,986	2,28,000	1,26,939	1,29,000	8,140	8,000	34
Civil Furlough and Absentee Allowances -	3,127	3,000	-	-	-	-	-	3,000	35
Superannuation Allowances and Pensions -	6,30,282	6,23,000	3,93,759	4,29,000	4,35,388	4,72,000	1,28,188	1,35,000	36
Stationery and Printing - - - - -	-24,65,887	-23,44,000	1,79,292	2,11,000	6,74,310	7,20,000	1,13,322	1,10,000	37
Miscellaneous - - - - -	6,51,651	4,63,000	1,17,201	13,62,000	8,62,948	8,58,000	99,037	1,31,000	38
TOTAL - - - - -	-10,43,805	-11,18,000	9,08,238	22,30,000	20,99,585	21,79,000	3,48,687	3,87,000	39
FAMINE RELIEF AND INSURANCE :									
Famine Relief - - - - -	5,78,737	-	2,25,172	3,05,000	-	-	-	-	40
Construction of Protective Railways - - -	1,45,432	1,51,000	1,81,541	5,50,000	-	-	-	-	41
Construction of Protective Irrigation Works	84,70,500	87,96,000	-	-	-	-	-	-	42
Reduction or Avoidance of Debt - - - - -	-	-	-	-	-	-	-	-	43
TOTAL - - - - -	91,95,669	89,47,000	4,06,713	8,55,000	-	-	-	-	44
Carried forward to page 12 - - - - -	4,28,34,820	5,13,68,000	99,91,771	1,22,07,000	3,10,24,258	3,19,46,000	60,88,898	62,90,000	45

ACCOUNTS 1902-03.

(a) Included under the following Heads :-	India.	India converted into £ at Rs. 15 = £1.	England.	TOTAL.
	Rs.	£	£	£
State Railways—Interest on Debt - - - - -	4,72,77,981	3,151,865	1,143,504	4,295,369
Interest chargeable against Companies on Advances - - -	26,23,016	174,869	218,884	393,752
TOTAL - - - - -	4,99,00,997	3,326,733	1,362,388	4,689,121

and Local) in each of the PROVINCES of *British India*, and in *England*, for 1903-04, RESULTS of 1902-03.

	BENGAL.		UNITED PROVINCES OF AGRA AND OUDH.		PUNJAB.		CARRIED FORWARD.		HEADS OF EXPENDITURE.
	1902-03.	1903-04.	1902-03.	1903-04.	1902-03.	1903-04.	1902-03.	1903-04.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	10,31,971	10,09,000	1,56,693	1,79,000	1,12,708	1,34,000	18,85,430	20,46,000	DIRECT DEMANDS ON THE REVENUES :
2	2,32,406	2,90,000	3,41,667	3,30,000	1,22,734	1,23,000	39,60,004	40,16,000	Refunds and Drawbacks.
3	45,31,641	48,20,000	78,45,961	79,82,000	38,88,183	42,00,000	2,52,27,976	2,60,78,000	Assignments and Compensations.
4	2,48,19,233	3,31,00,000	-	-	-	-	2,46,31,300	3,31,12,000	Charges in respect of Collection, viz. :
5	3,06,995	3,09,000	-	-	-	-	13,51,971	12,80,000	Land Revenue.
6	7,28,915	7,53,000	2,31,684	2,20,000	1,61,654	1,70,000	5,77,380	5,68,000	Opium (including cost of Production).
7	7,75,528	8,00,000	79,832	1,08,000	64,708	68,000	14,89,911	17,98,000	Salt (including cost of Production).
8	5,00,795	4,46,000	4,112	3,000	-	-	5,79,184	5,29,000	Stamps.
9	8,96,980	9,60,000	-	-	-	-	12,62,499	13,22,000	Excise.
10	2,01,186	1,86,000	297	-	10,641	11,000	2,54,679	2,39,000	Provincial Rates.
11	6,38,014	6,80,000	10,13,998	11,80,000	9,80,095	12,00,000	75,77,104	85,28,000	Customs.
12	9,52,630	9,54,000	2,25,524	2,30,000	89,931	92,000	14,00,498	14,18,000	Assessed Taxes.
13	3,54,66,324	4,43,07,000	98,99,568	1,02,32,000	54,13,632	59,88,000	7,01,97,936	8,09,20,000	Forest.
									Registration.
									- - - TOTAL.
14	2,01,879	2,01,000	3,47,158	3,40,000	2,19,911	2,27,000	4,00,88,863	4,09,24,000	INTEREST :
15	-	-	-	-	-	-	4,99,00,997	5,25,22,000	Interest on Debt.
16	-	-	-	-	-	-	1,45,36,567	1,48,85,000	Deduct—Amount chargeable to Railways (a).
17	2,01,879	2,01,000	3,47,158	3,40,000	2,19,911	2,27,000	-2,43,48,701	-2,64,93,000	" " " Irrigation.
18	1,04,947	1,20,000	7,67,831	7,50,000	1,90,901	2,12,000	58,94,005	60,31,000	Remainder chargeable on Ordinary Debt.
19	3,06,826	3,21,000	11,04,989	10,90,000	4,10,812	4,39,000	-1,86,54,696	-2,04,62,000	Interest on other Obligations.
									- - - TOTAL.
20	3,66,920	3,60,000	1,88,091	1,80,000	1,54,944	1,54,000	1,84,17,242	1,93,68,000	POST OFFICE.
21	-	-	-	-	-	-	97,01,776	1,02,70,000	TELEGRAPH.
22	-	-	-	-	-	-	11,80,552	93,60,000	MINT.
23	27,75,882	24,75,000	19,35,462	18,75,000	13,56,352	12,68,000	1,42,98,194	1,37,26,000	SALARIES AND EXPENSES OF CIVIL DEPARTMENTS :
24	95,54,791	95,81,000	53,57,271	54,60,000	33,04,643	33,69,000	2,31,35,007	2,36,44,000	General Administration.
25	28,90,898	28,90,000	16,50,934	14,15,000	10,23,750	9,62,000	85,49,273	82,95,000	Law and Justice :
26	68,16,303	69,69,000	84,87,423	85,00,000	37,72,124	36,45,000	3,24,85,105	3,24,38,000	Courts.
27	10,63,729	11,10,000	-	-	-	-	39,65,022	63,05,000	Jails.
28	48,60,725	53,90,000	28,19,494	29,46,000	15,64,688	16,65,000	1,19,44,810	1,28,91,000	Police.
29	2,02,803	1,97,000	2,43,951	2,45,000	1,88,173	2,05,000	9,63,259	9,90,000	Marine (including River Navigation).
30	24,20,941	25,41,000	18,33,081	16,76,000	17,83,271	14,58,000	82,82,318	80,74,000	Education.
31	70,237	64,000	1,20,987	1,18,000	7,02,070	7,50,000	89,07,407	71,91,000	Ecclesiastical.
32	7,01,829	7,22,000	3,94,112	4,15,000	3,81,403	4,23,000	59,39,642	64,31,000	Medical.
33	3,11,56,938	3,16,29,000	2,27,42,695	2,26,50,000	1,40,76,454	1,37,45,000	11,84,70,043	11,99,85,000	Political.
									Scientific and other Minor Departments.
									- - - TOTAL.
34	10,63,362	9,89,000	8,86,886	8,31,000	2,05,993	1,92,000	28,46,128	25,14,000	MISCELLANEOUS CIVIL CHARGES :
35	590	1,000	648	2,000	112	-	4,477	9,000	Territorial and Political Pensions.
36	25,51,698	26,48,000	23,91,412	24,30,000	12,76,944	13,47,000	78,07,671	80,84,000	Civil Furlough and Absentee Allowances.
37	42,18,254	35,76,000	8,36,299	8,38,000	4,78,135	5,11,000	40,33,725	36,12,000	Superannuation Allowances and Pensions.
38	4,56,469	4,43,000	3,62,457	1,83,000	5,50,544	9,05,000	81,00,307	43,45,000	Stationery and Printing.
39	82,90,373	76,87,000	44,77,502	42,74,000	25,11,728	29,55,000	1,75,92,308	1,85,64,000	Miscellaneous.
									- - - TOTAL.
40	220	-	1,428	-	16,515	-	8,23,072	3,05,000	FAMINE RELIEF AND INSURANCE :
41	-	-	-	-	-	-	-	-	Famine Relief.
42	3,59,039	3,50,000	48,500	1,80,000	310	-	7,29,822	12,31,000	Construction of Protective Railways.
43	-	-	-	-	-	-	84,70,500	87,96,000	Construction of Protective Irrigation Works.
44	3,59,250	3,50,000	44,928	1,80,000	16,825	-	1,00,23,894	1,03,32,000	Reduction or Avoidance of Debt.
									- - - TOTAL.
45	7,59,46,640	8,46,24,000	3,81,57,773	3,86,16,000	2,36,84,395	2,32,81,000	22,69,28,555	24,83,32,000	- - - Carried forward to page 13.
REVISED ESTIMATE, 1903-04.									
	India.	India converted into £ at Rs. 15 = £1.	England.	TOTAL.					
	Rs.	£	£	£					
	4,95,57,000	3,303,800	1,140,397	4,444,197					
	29,65,000	197,700	218,884	416,584					
	6,25,22,000	3,501,500	1,359,281	4,860,781					
					(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.		N.W. FRONTIER PROVINCE.		MADRAS.		BOMBAY.		BE.
	1902-03.	1903-04.	1902-03.	1903-04.	1902-03.	1903-04.	1902-03.	1903-04.	1902-03. (a)
DIRECT DEMANDS ON THE REVENUES :	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Refunds and Drawbacks - - - - -	18,85,430	20,46,000	13,584	17,000	3,44,544	3,30,000	18,66,414	14,32,000	11,670
Assignments and Compensations - - - - -	39,60,004	40,15,000	23,549	24,000	10,79,421	12,17,000	1,00,38,582	1,01,45,000	2,723
Charges in respect of Collection, viz. :-									
Land Revenue - - - - -	2,52,27,976	2,60,76,000	7,29,932	7,66,000	1,03,79,135	1,06,25,000	69,71,068	69,00,000	3,31,674
Opium (including cost of Production) - - - - -	2,46,31,300	3,31,12,000	-	-	-	-	29,253	26,000	-
Salt (including cost of Production) - - - - -	13,51,971	12,80,000	-	-	21,13,622	19,41,000	17,80,645	17,60,000	-
Stamps - - - - -	5,77,380	5,68,000	19,447	18,000	3,26,662	3,40,000	2,19,023	2,35,000	18,637
Excise - - - - -	14,89,911	17,96,000	7,251	8,000	9,74,098	9,91,000	3,54,764	3,96,000	11,604
Provincial Rates - - - - -	5,79,184	5,22,000	-	-	-	-	49,042	52,000	-
Customs - - - - -	13,62,499	13,22,000	-	-	2,70,666	2,75,000	8,84,678	9,12,000	-
Assessed Taxes - - - - -	2,54,679	2,39,000	828	1,000	31,763	32,000	73,571	72,000	1,414
Forest - - - - -	75,77,104	85,26,000	54,085	64,000	18,35,562	18,00,000	16,76,441	17,80,000	1,06,149
Registration - - - - -	14,00,498	14,18,000	8,242	9,000	8,72,365	9,00,000	2,71,490	2,78,000	25,075
TOTAL - - - - -	7,01,97,936	8,09,20,000	8,66,918	9,06,000	1,82,27,828	1,84,51,000	2,41,54,961	2,39,88,000	5,09,146
INTEREST :									
Interest on Debt - - - - -	4,00,83,863	4,09,24,000	-	-	1,82,416	1,83,000	6,47,654	6,93,000	-
Deduct—Amount chargeable to Railways (b) - - - - -	4,99,00,997	5,25,22,000	-	-	-	-	-	-	-
" " " Irrigation - - - - -	1,45,36,587	1,43,95,000	-	-	-	-	-	-	-
Remainder chargeable on Ordinary Debt - - - - -	-2,43,48,701	-2,64,93,000	-	-	1,82,416	1,83,000	6,47,654	6,93,000	-
Interest on other Obligations - - - - -	56,94,005	60,31,000	670	-	23,542	21,000	2,39,754	2,52,000	191
TOTAL - - - - -	-1,86,54,696	-2,04,62,000	670	-	2,05,958	2,04,000	8,87,408	9,45,000	191
POST OFFICE - - - - -	1,84,17,242	1,93,63,000	68,979	58,000	1,04,860	1,07,000	1,02,793	1,03,000	9,066
TELEGRAPH - - - - -	97,01,776	1,02,70,000	-	-	-	-	-	-	-
MINT - - - - -	11,80,552	93,60,000	-	-	-	-	50,53,706	2,97,96,000	-
SALARIES AND EXPENSES OF CIVIL DEPARTMENTS :									
General Administration - - - - -	1,42,98,194	1,37,26,000	2,44,760	2,58,000	19,02,463	16,50,000	23,28,662	21,23,000	1,88,029
Law and Justice :									
Courts - - - - -	2,31,35,007	2,36,44,000	4,79,507	4,85,000	47,71,514	48,30,000	46,88,611	47,50,000	1,51,774
Jails - - - - -	85,49,273	82,95,000	1,03,784	96,000	12,78,866	11,83,000	9,12,050	7,60,000	37,618
Police - - - - -	3,24,85,105	3,24,38,000	10,68,020	10,59,000	48,77,579	49,40,000	63,92,382	65,36,000	4,47,946
Marine (including River Navigation) - - - - -	39,65,022	63,05,000	-	-	17,072	19,000	38,678	89,000	-
Education - - - - -	1,19,44,816	1,28,91,000	79,846	85,000	35,27,645	35,00,000	36,93,288	37,50,000	1,91,140
Ecclesiastical - - - - -	9,63,259	9,90,000	32,355	39,000	3,39,164	3,00,000	3,20,278	3,47,000	606
Medical - - - - -	82,82,318	80,74,000	1,11,086	1,16,000	31,63,014	33,43,000	26,16,736	22,28,000	1,08,715
Political - - - - -	89,07,407	71,91,000	20,97,867	22,48,000	95,079	96,000	10,82,898	11,28,000	-
Scientific and other Minor Departments - - - - -	59,39,642	64,31,000	22,955	21,000	8,28,503	7,58,000	3,15,805	3,26,000	17,534
TOTAL - - - - -	11,84,70,043	11,99,85,000	42,40,180	44,07,000	2,08,00,889	2,06,19,000	2,23,89,388	2,19,87,000	11,43,356
MISCELLANEOUS CIVIL CHARGES :									
Territorial and Political Pensions - - - - -	26,46,128	25,14,000	74,927	62,000	5,96,006	5,06,000	5,52,739	6,15,000	429
Civil Furlough and Absentee Allowances - - - - -	4,477	9,000	-	-	1	1,000	1,002	1,000	-
Superannuation Allowances and Pensions - - - - -	78,07,671	80,84,000	99,940	1,20,000	18,52,419	19,16,000	21,95,900	23,11,000	1,75,549
Stationery and Printing - - - - -	40,33,725	36,12,000	57,449	76,000	11,92,886	15,00,000	16,77,703	15,75,000	63,055
Miscellaneous - - - - -	31,00,307	43,45,000	39,745	47,000	6,43,838	7,69,000	30,73,757	6,65,000	16,61,528
TOTAL - - - - -	1,75,92,308	1,85,64,000	2,72,061	3,05,000	42,86,150	46,91,000	76,01,101	51,67,000	18,90,591
FAMINE RELIEF AND INSURANCE :									
Famine Relief - - - - -	8,23,072	3,05,000	-	-	-	-	39,99,296	1,000	266
Construction of Protective Railways - - - - -	-	-	-	-	24,375	15,74,000	-	-	-
Construction of Protective Irrigation Works - - - - -	7,29,822	12,31,000	28,471	32,000	2,52,490	6,28,000	3,66,473	3,40,000	-
Reduction or Avoidance of Debt - - - - -	84,70,500	87,96,000	-	-	-	-	-	-	-
TOTAL - - - - -	1,00,23,394	1,03,32,000	28,471	32,000	2,76,865	22,02,000	43,65,769	3,41,000	266
Carried forward to page 14 - - - - -	22,69,28,555	24,83,32,000	54,67,279	57,08,000	4,39,02,650	4,62,74,000	6,44,55,126	8,23,21,000	35,52,018

(a) From 1st October 1902, from which date Bernar was leased to the British Government.

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

Provinces of British India, and in England, for 1903-04, compared with the Results of 1902-03—continued.

BAR.	TOTAL INDIA.				ENGLAND.		GRAND TOTAL.		HEADS OF EXPENDITURE
	Rupees.		Rupees converted into £ at Rs. 15 = £1.		1902-03.	1903-04.	1902-03.	1903-04.	
	1902-03.	1903-04.	1902-03.	1903-04.					
	Rs.	Rs.	£	£	£	£	£	£	
21,000	41,21,042	38,46,000	274,776	256,400	-	-	274,776	256,400	DIRECT DEMANDS ON THE REVENUES:
25,13,000	1,51,04,279	1,79,14,000	1,006,952	1,194,300	-	-	1,006,952	1,194,300	Refunds and Drawbacks.
14,10,000	4,36,39,985	4,57,76,000	2,909,332	3,051,700	148	408	2,909,480	3,052,108	Assignments and Compensations.
-	2,46,60,653	3,31,38,000	1,644,037	2,209,200	4,446	3,600	1,648,483	2,212,800	Charges in respect of Collection, viz.:-
-	51,86,238	49,81,000	345,749	332,100	142	2,134	345,891	334,234	Land Revenue.
32,000	11,61,149	11,93,000	77,410	79,500	31,898	42,221	109,308	121,721	Opium (including cost of Production).
23,000	28,37,618	32,14,000	189,175	214,300	9	33	189,184	214,333	Salt (including cost of Production).
-	6,28,226	5,74,000	41,882	38,200	-	-	41,882	38,200	Stamps.
-	24,17,843	25,09,000	161,190	167,300	145	128	161,335	167,428	Excise.
7,000	3,62,255	3,51,000	24,150	23,400	-	-	24,150	23,400	Provincial Rates.
2,33,000	1,12,49,331	1,24,23,000	749,955	828,200	1,828	2,485	751,783	830,685	Customs.
5,000	25,77,670	26,56,000	171,845	177,000	-	-	171,845	177,000	Assessed Taxes.
13,10,000	11,39,46,789	12,85,75,000	7,596,453	8,571,600	38,616	51,009	7,635,069	8,622,609	Forest.
-	-	-	-	-	-	-	-	-	Registration.
-	-	-	-	-	-	-	-	-	- - - TOTAL.
-	4,09,18,933	4,18,00,000	2,727,929	2,786,700	4,365,547	4,342,826	7,093,476	7,129,526	INTEREST:
-	4,99,00,997	5,25,22,000	3,326,733	3,501,500	1,362,388	1,359,281	4,689,121	4,860,781	Interest on Debt.
-	1,46,36,667	1,48,95,000	969,105	993,000	-	-	969,105	993,000	Deduct—Amount chargeable to Railways (b).
-	-2,35,13,631	-2,56,17,000	-1,567,909	-1,707,800	3,003,159	2,983,545	1,435,250	1,275,745	" " " Irrigation.
-	59,58,162	63,04,000	397,211	420,300	224	3	397,435	420,303	Remainder chargeable on Ordinary Debt.
-	-1,75,60,469	-1,93,13,000	-1,170,698	-1,287,500	3,003,383	2,983,548	1,832,685	1,686,048	Interest on other Obligations.
-	-	-	-	-	-	-	-	-	- - - TOTAL.
22,000	1,87,02,940	1,96,53,000	1,246,863	1,310,200	99,915	104,094	1,346,778	1,414,894	POST OFFICE.
-	97,01,776	1,02,70,000	646,785	684,700	262,957	243,570	909,713	928,270	TELEGRAPH.
-	62,34,258	3,91,50,000	415,617	2,610,000	8,397	8,086	424,014	2,618,096	MINT.
2,39,000	1,89,62,104	1,79,96,000	1,264,140	1,199,700	251,474	279,602	1,515,614	1,479,302	SALARIES AND EXPENSES OF CIVIL DEPARTMENTS:
3,04,000	3,32,26,413	3,40,13,000	2,215,094	2,267,500	210	778	2,215,304	2,268,278	General Administration.
83,000	1,08,81,591	1,04,17,000	726,440	694,500	65	66	726,505	694,566	Law and Justice:
8,70,000	4,62,71,032	4,58,43,000	3,018,069	3,056,200	1,675	967	3,019,744	3,057,167	Courts.
-	40,20,772	63,63,000	268,051	424,200	247,914	281,182	515,065	705,382	Jails.
3,89,000	1,94,36,735	2,06,15,000	1,295,782	1,374,300	1,882	3,708	1,297,064	1,378,008	Police.
8,000	16,55,652	16,84,000	110,377	112,300	646	936	111,023	113,236	Marine (including River Navigation).
2,12,000	1,42,81,869	1,39,73,000	952,125	931,500	8,414	5,887	960,539	937,387	Education.
-	1,21,83,251	1,06,63,000	812,217	710,900	7,249	5,092	819,466	716,992	Ecclesiastical.
34,000	71,24,439	75,70,000	474,963	504,700	33,457	34,525	508,419	539,226	Medical.
-	-	-	-	-	-	-	-	-	Political.
-	-	-	-	-	-	-	-	-	Scientific and other Minor Departments.
21,30,000	16,70,43,858	16,91,37,000	11,136,257	11,275,800	552,986	612,744	11,689,243	11,888,544	- - - TOTAL.
28,000	38,70,229	37,25,000	258,015	248,400	12,590	10,843	270,605	259,243	MISCELLANEOUS CIVIL CHARGES:
-	5,480	11,000	365	700	244,026	238,303	244,391	239,003	Territorial and Political Pensions.
1,90,000	1,21,31,479	1,26,29,000	808,765	841,900	2,006,754	2,011,731	2,815,519	2,853,631	Civil Furlough and Absentee Allowances.
66,000	70,25,848	68,39,000	468,390	455,300	102,348	89,866	570,738	545,166	Superannuation Allowances and Pensions.
71,000	85,09,175	68,97,000	567,279	393,100	25,458	15,730	592,737	408,839	Stationery and Printing.
-	-	-	-	-	-	-	-	-	Miscellaneous.
3,64,000	3,16,42,211	2,90,91,000	2,102,814	1,939,400	2,391,176	2,368,182	4,493,990	4,305,882	- - - TOTAL.
-	48,22,634	3,06,000	321,509	20,400	-	-	321,509	20,400	FAMINE RELIEF AND INSURANCE:
-	24,375	15,74,000	1,625	105,000	-	21,750	1,025	126,750	Famine Relief.
-	13,77,250	22,81,000	91,817	148,700	2,925	418	94,742	149,118	Construction of Protective Railways.
-	84,70,500	87,96,000	564,700	586,400	-	-	584,700	586,400	Construction of Protective Irrigation Works.
-	1,46,04,765	1,29,07,000	979,651	880,500	2,925	22,168	(c) 982,576	(c) 892,668	Reduction or Avoidance of Debt.
-	-	-	-	-	-	-	-	-	- - - TOTAL.
68,35,000	34,43,06,128	36,94,70,000	22,953,742	25,064,700	6,360,355	6,392,311	29,314,097	32,357,011	- - - Carried forward to page 15.

(c) £17,424 and £116,803, representing the net charge on the Revenues in 1902-03 and 1903-04, 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.	
	1902-03.	1903-04.	1902-03.	1903-04.	1902-03.	1903-04.	1902-03.	1903-04.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward from page 8	4,28,34,830	5,13,68,000	99,91,771	1,22,07,000	3,10,24,258	3,18,46,000	60,88,898	62,90,000
RAILWAY REVENUE ACCOUNT:								
State Railways:								
Working Expenses	3,31,82,014	3,69,07,000	78,76,202	88,82,000	77,32,319	88,00,000	19,44,938	20,90,000
Interest on Debt	4,72,77,981	4,95,57,000	-	-	-	-	-	-
Annuities in purchase of Railways	-	-	-	-	-	-	-	-
Interest chargeable against Companies on Advances	-	-	21,64,656	24,98,000	-	-	-	-
Interest on Capital deposited by Companies	-	-	1,649	80,000	1,313	40,000	-	-
Guaranteed Companies:								
Surplus Profits, Land, and Supervision	2,43,474	4,39,000	-	-	82,287	81,000	66,364	64,000
Interest	1,24,895	2,28,000	-	-	-	-	-	-
Subsidized Companies:								
Land, &c.	-	-	-	-	-	-	2,096	2,000
Miscellaneous Railway Expenditure	4,29,868	3,45,000	1,36,362	1,32,000	81,923	82,000	6,183	5,000
TOTAL	8,62,58,232	8,74,76,000	1,01,78,869	1,15,92,000	78,97,842	91,03,000	20,19,581	21,51,000
IRRIGATION:								
Major Works:								
Working Expenses	-	-	-	-	30,312	82,000	-	-
Interest on Debt	88,53,531	91,65,000	-	-	-	-	-	-
Minor Works and Navigation								
Working Expenses	2,42,411	2,10,000	93,889	3,00,000	15,37,448	16,49,000	-	-
TOTAL	90,96,942	93,75,000	93,889	3,00,000	15,67,760	17,31,000	-	-
OTHER PUBLIC WORKS:								
Military Works	1,41,14,274	1,36,39,000	19,652	17,000	8,41,200	7,00,000	68,723	89,000
Civil Works	17,65,553	20,82,000	29,29,648	30,46,000	1,00,15,321	1,08,28,000	24,27,446	32,81,000
Construction of Railways charged to Provincial or Local Revenues	-	-	-	-	-	-	-834	-1,000
TOTAL	1,58,79,827	1,57,21,000	29,49,300	30,63,000	1,08,56,521	1,15,28,000	24,95,335	33,69,000
ARMY SERVICES:								
Army:								
Effective	10,40,99,756	10,90,47,000	-	-	-	-	-	-
Non-effective	50,96,583	52,86,000	-	-	-	-	-	-
TOTAL	10,91,96,339	11,43,33,000	-	-	-	-	-	-
SPECIAL DEFENCE WORKS:								
Special Defences (1902)	-	3,36,000	-	-	-	-	-	-
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL:								
	26,32,65,160	27,86,09,000	2,32,18,829	2,71,62,000	5,13,46,381	5,48,08,000	1,06,03,814	1,18,10,000
Add.—Portion of Allotments to Provincial Governments not spent by them in the year	23,020	11,000	-	-	-	-	11,65,036	12,92,000
Deduct.—Portion of Provincial Expenditure defrayed from Provincial Balances	-	-	6,640	9,00,000	32,59,557	17,99,000	-	-
TOTAL EXPENDITURE CHARGED TO REVENUE	26,32,88,180	27,86,20,000	2,32,12,189	2,62,62,000	4,80,86,824	5,25,09,000	1,17,68,850	1,31,02,000
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE:								
State Railways	1,59,77,894	1,66,09,000	-88,671	-63,000	-	-	67,81,846	36,48,000
Irrigation Works	-	-	-	-	16,40,523	14,64,000	-	-
TOTAL	1,59,77,894	1,66,09,000	-88,671	-63,000	16,40,523	14,64,000	67,81,846	36,48,000

Provinces of *British India*, and in *England*, for 1903-04, compared with the Results of 1902-03—*continued*.

	BENGAL.		UNITED PROVINCES OF AGRA AND OUDH.		PUNJAB.		CARRIED FORWARD.		HEADS OF EXPENDITURE.
	1902-03.	1903-04.	1902-03.	1903-04.	1902-03.	1903-04.	1902-03.	1903-04.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	7,59,46,640	8,46,24,000	3,84,57,773	3,88,16,000	2,25,84,325	2,32,31,000	22,69,28,555	24,83,32,000	- - - Brought forward from page 9.
2	1,79,55,731	1,99,02,000	1,20,56,859	1,16,31,000	2,42,93,882	2,56,00,000	11,00,41,945	11,39,02,000	RAILWAY REVENUE ACCOUNT :
3	-	-	-	-	-	-	4,72,77,981	4,95,57,000	State Railways :
4	-	-	-	-	-	-	-	-	Working Expenses.
5	5,660	10,000	4,03,311	4,20,000	-	-	25,73,927	29,28,000	Interest on Debt.
6	86,750	89,000	1,67,898	1,79,000	-	-	2,57,610	3,88,000	Annuities in purchase of Railways.
7	1,87,171	1,77,000	1,42,578	1,24,000	-	-	7,21,874	8,85,000	Interest chargeable against Companies on Advances.
8	-	-	-	-	-	-	1,24,885	2,28,000	Interest on Capital deposited by Companies.
9	3,16,037	3,31,000	27,579	15,000	2,75,247	72,000	6,20,959	4,20,000	Guaranteed Companies :
10	87,141	1,09,000	-31,481	67,000	62,841	23,000	7,72,637	7,63,000	Surplus Profits, Land, and Supervision.
11	1,86,38,490	2,06,18,000	1,27,66,744	1,24,86,000	2,46,31,770	2,56,95,000	16,23,91,528	16,90,71,000	Interest.
									Subsidized Companies :
									Land, &c.
									Miscellaneous Railway Expenditure.
									- - - TOTAL.
12	10,68,355	10,73,000	31,90,764	30,42,000	45,75,586	52,70,000	88,65,017	94,67,000	IRRIGATION :
13	24,53,324	24,53,000	32,29,712	32,77,000	-	-	1,45,36,567	1,48,95,000	Major Works :
14	16,11,803	18,01,000	4,58,714	4,62,000	11,45,852	10,92,000	50,95,117	55,14,000	Working Expenses.
15	51,33,482	53,27,000	63,79,190	67,81,000	57,21,438	63,62,000	2,84,96,701	2,98,76,000	Interest on Debt.
									Minor Works and Navigation.
									- - - TOTAL.
16	83,871	81,000	21,892	23,000	1,03,742	57,000	1,52,52,955	1,46,16,000	OTHER PUBLIC WORKS :
17	1,16,80,042	1,39,43,000	81,88,409	86,31,000	57,92,470	61,43,000	4,27,98,889	4,79,54,000	Military Works.
18	-	-	-	-	-	-	-834	-1,000	Civil Works.
19	1,17,63,713	1,40,24,000	82,10,102	86,64,000	58,96,312	62,00,000	5,80,51,010	6,25,69,000	Construction of Railways charged to Provincial or Local Revenues.
									- - - TOTAL.
20	-	-	-	-	-	-	10,40,99,756	10,90,47,000	ARMY SERVICES :
21	-	-	-	-	-	-	50,96,583	52,86,000	Army :
22	-	-	-	-	-	-	10,91,96,339	11,43,33,000	Effective.
									Non-effective.
									- - - TOTAL.
23	-	-	-	-	-	-	-	3,36,000	SPECIAL DEFENCE WORKS :
									Special Defences (1902).
24	11,14,82,325	12,45,93,000	6,63,13,809	6,64,97,000	5,88,33,815	6,15,38,000	58,50,64,133	62,45,17,000	{ TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL.
25	10,71,643	84,53,000	2,05,125	41,45,000	11,60,463	8,88,000	36,25,287	1,47,89,000	Add.—Portion of Allotments to Provincial Governments not spent by them in the year.
26	-	-	-	-	-	-	32,66,037	28,99,000	Deduct.—Portion of Provincial Expenditure defrayed from Provincial Balances.
27	11,25,53,968	13,30,46,000	6,65,13,934	7,06,42,000	5,99,94,278	6,24,26,000	58,54,23,323	62,66,07,000	{ TOTAL EXPENDITURE CHARGED TO REVENUE.
28	68,07,426	88,35,000	62,27,608	65,88,000	16,03,424	13,95,000	3,73,11,027	3,70,12,000	CAPITAL EXPENDITURE NOT CHARGED TO REVENUE :
29	-10,833	-30,000	7,15,651	18,30,000	35,60,023	27,60,000	59,04,364	60,24,000	State Railways.
30	67,96,593	88,05,000	69,43,259	84,18,000	51,53,447	41,55,000	4,32,15,391	4,30,36,000	Irrigation Works.
									- - - TOTAL.

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

HEADS OF EXPENDITURE.	BROUGHT FORWARD.		N.W. FRONTIER PROVINCE.		MADRAS.		BOMBAY.		BE-
	1902-03.	1903-04.	1902-03.	1903-04.	1902-03.	1903-04.	1902-03.	1903-04.	1902-03. (a)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward from page 10 - - -	22,69,28,555	24,83,32,000	54,67,279	57,08,000	4,39,02,550	4,02,74,000	6,44,55,126	8,23,21,000	35,62,018
RAILWAY REVENUE ACCOUNT :									
State Railways :									
Working Expenses - - - - -	11,00,41,945	11,39,02,000	-	-	99,58,471	1,13,60,000	2,74,07,747	2,85,75,000	-
Interest on Debt - - - - -	4,72,77,981	4,95,57,000	-	-	-	-	-	-	-
Annuities in purchase of Railways -	-	-	-	-	-	-	-	-	-
Interest chargeable against Companies on Advances.	25,73,627	29,28,000	-	-	49,389	37,000	-	-	-
Interest on Capital deposited by Companies.	2,57,610	3,68,000	-	-	46,346	46,000	6	-	-
Guaranteed Companies :									
Surplus Profits, Land, and Supervision Interest - - - - -	7,21,874	8,85,000	-	-	1,83,296	2,19,000	3,33,198	4,15,000	-
Subsidized Companies :									
Land, &c. - - - - -	6,20,959	4,20,000	-	-	9,385	1,11,000	2,850	2,000	-
Miscellaneous Railway Expenditure -	7,72,637	7,63,000	-	-	52,314	71,000	58,898	12,000	-
TOTAL - - -	16,23,91,528	16,90,71,000	-	-	1,02,99,201	1,18,44,000	2,78,02,697	2,90,04,000	-
IRRIGATION :									
Major Works :									
Working Expenses - - - - -	88,65,017	94,67,000	80,111	90,000	14,72,943	16,97,000	9,01,087	8,00,000	-
Interest on Debt - - - - -	1,45,36,567	1,48,95,000	-	-	46,23,309	46,47,000	29,85,237	31,52,000	-
Minor Works and Navigation - - - -	50,96,117	55,14,000	40,515	1,24,000	46,23,309	46,47,000	29,85,237	31,52,000	-
TOTAL - - -	2,81,96,701	2,98,76,000	1,20,626	2,14,000	60,96,252	63,44,000	38,86,324	39,52,000	-
OTHER PUBLIC WORKS :									
Military Works. - - - - -	1,52,52,955	1,46,16,000	-	-	74,576	80,000	1,72,026	2,00,000	11,365
Civil Works - - - - -	4,27,98,889	4,79,54,000	20,36,209	21,30,000	80,62,680	82,22,000	71,31,503	75,50,000	5,43,979
Construction of Railways charged to Provincial or Local Revenues.	- 834	- 1,000	-	-	8,20,726	4,00,000	-	-	-
TOTAL - - -	5,80,51,010	6,25,69,000	20,36,209	21,30,000	89,57,982	87,02,000	73,03,529	77,50,000	5,55,344
ARMY SERVICES :									
Army :									
Effective - - - - -	10,40,99,756	10,90,47,000	-	-	2,95,40,814	3,32,48,000	3,73,58,433	3,97,19,000	-
Non-effective - - - - -	50,96,583	52,86,000	-	-	31,78,992	31,92,000	15,61,440	15,84,000	-
TOTAL - - -	10,91,96,339	11,43,33,000	-	-	3,27,19,806	3,64,40,000	3,89,19,873	4,12,83,000	-
SPECIAL DEFENCE WORKS :									
Special Defences (1902) - - - - -	-	3,36,000	-	-	-	-	-	-	-
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL - - - - -									
	58,50,64,133	62,45,17,000	76,24,114	80,52,000	10,19,75,791	10,96,04,000	14,23,67,549	16,43,10,000	41,07,982
Add.—Portion of Allotments to Provincial Governments not spent by them in the year.	36,25,287	1,47,89,000	-	26,000	3,54,025	56,02,000	-	2,01,000	3,02,586
Deduct.—Portion of Provincial Expenditure defrayed from Provincial Balances.	32,06,097	26,99,000	4,088	-	-	-	20,93,088	-	-
TOTAL EXPENDITURE CHARGED TO REVENUE - - - - -	58,54,23,323	63,66,07,000	76,20,026	80,78,000	10,23,29,816	11,52,06,000	14,02,69,461	16,45,11,000	44,10,548
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE :									
State Railways - - - - -	3,73,11,027	3,70,12,000	-	-	63,93,525	91,33,000	18,15,308	45,49,000	-
Irrigation Works - - - - -	59,04,364	60,24,000	-	-	7,58,847	10,47,000	16,99,462	9,65,000	-
TOTAL - - -	4,32,15,391	4,30,36,000	-	-	71,52,372	1,01,80,000	35,14,770	55,14,000	-

(a) From 1st October 1902, from which date Berar was leased to the British Government.

Calcutta, 6 April 1904.

India Office, 12 May 1904.

Provinces of *British India*, and in *England*, for 1903-04, compared with the Results of 1902-03—*continued*.

SAR.	TOTAL INDIA.					ENGLAND.		GRAND TOTAL.		HEADS OF EXPENDITURE.
	Rupees.		Rupees converted into £ at Rs. 15 = £1.		1902-03.	1903-04.	1902-03.	1903-04.		
	1902-03.	1903-04.	1902-03.	1903-04.						
1903-04.	Rs.	Rs.	£	£	£	£	£	£		
1	68,35,000	34,43,06,128	38,94,70,000	22,953,742	25,964,700	6,360,355	6,392,311	29,314,097	32,357,011	- - - Brought forward from page 11.
RAILWAY REVENUE ACCOUNT:										
State Railways:										
2	-	14,74,08,163	15,38,37,000	9,827,211	10,255,800	-	-	9,827,211	10,255,800	Working Expenses.
3	-	4,72,77,981	4,95,57,000	3,151,865	3,303,800	1,143,504	1,140,397	4,295,369	4,444,197	Interest on Debt.
4	-	-	-	-	-	2,899,218	3,004,620	2,899,218	3,004,620	Annuities in purchase of Railways.
5	-	26,23,016	29,65,000	174,868	197,700	318,864	218,884	303,762	416,584	Interest chargeable against Companies on Advances.
6	-	3,03,962	4,34,000	20,264	28,900	1,150,225	1,193,429	1,170,489	1,322,339	Interest on Capital deposited by Companies.
7	-	12,38,368	15,19,000	82,558	101,300	-	-	82,558	101,300	Guaranteed Companies:
8	-	1,24,895	2,28,000	8,326	15,200	1,026,892	1,032,772	1,035,218	1,047,972	Surplus Profits, Land, and Supervision Interest.
9	-	6,33,194	5,33,000	42,213	35,500	-	-	42,213	35,500	Subsidized Companies:
10	-	8,23,847	8,46,000	58,923	56,400	-	-	58,923	56,400	Land, &c.
11	-	20,04,93,426	20,99,19,000	13,366,228	13,994,600	6,538,723	6,590,102	19,004,951	20,584,702	Miscellaneous Railway Expenditure.
- - - TOTAL										
IRRIGATION:										
Major Works:										
12	-	1,13,19,158	1,20,54,000	754,610	803,600	-	-	754,610	803,600	Working Expenses.
13	-	1,45,36,567	1,48,95,000	969,105	993,000	-	-	969,105	993,000	Interest on Debt.
14	-	1,27,44,178	1,34,37,000	849,612	895,800	1,917	2,254	851,529	898,054	Minor Works and Navigation.
15	-	3,85,99,903	4,03,86,000	2,573,327	2,692,400	1,917	2,254	2,575,244	2,694,654	- - - TOTAL
OTHER PUBLIC WORKS:										
Military Works.										
16	4,000	1,55,10,922	1,49,00,000	1,034,062	993,300	62,607	52,974	1,096,669	1,048,274	Civil Works.
17	8,96,000	6,05,73,260	6,07,52,000	4,038,217	4,450,200	107,562	92,028	4,145,779	4,542,228	Construction of Railways charged to Provincial or Local Revenue.
18	-	8,19,892	3,99,000	54,659	26,600	-	-	54,659	26,600	- - - TOTAL
19	0,00,000	7,69,04,074	8,20,51,000	5,126,938	5,470,100	170,169	145,002	5,297,107	5,615,109	- - - TOTAL
ARMY SERVICES:										
Army:										
20	-	17,09,99,003	18,20,14,000	11,399,934	12,134,300	2,926,858	2,620,151	14,326,792	14,754,451	Effective.
21	-	98,37,015	1,00,42,000	655,801	669,400	2,363,799	2,392,628	3,019,600	3,062,028	Non-effective.
22	-	18,08,36,018	19,20,56,000	12,055,735	12,803,700	5,290,657	5,012,779	17,346,392	17,816,479	- - - TOTAL
SPECIAL DEFENCE WORKS:										
Special Defences (1902).										
23	-	-	3,36,000	-	22,400	-	4,929	-	27,329	- - - TOTAL
(TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL.										
24	77,35,000	84,11,39,549	91,42,18,000	56,075,970	60,947,900	18,361,821	18,147,377	74,437,791	79,095,277	<i>Add.</i> —Portion of Allotments to Provincial Governments not spent by them in the year.
25	99,000	42,81,898	2,07,17,000	235,460	1,381,100	-	-	285,460	1,381,100	<i>Deduct.</i> —Portion of Provincial Expenditure defrayed from Provincial Balances.
26	-	53,68,273	26,99,000	357,835	179,900	-	-	357,885	179,900	(TOTAL EXPENDITURE CHARGED TO REVENUE.
27	78,34,000	84,00,53,174	93,22,36,000	56,003,545	62,149,100	18,361,821	18,147,377	74,385,366	80,296,477	(TOTAL EXPENDITURE NOT CHARGED TO REVENUE:
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE:										
State Railways.										
28	-	4,55,19,860	5,06,94,000	3,034,657	3,379,600	1,529,344	1,301,774	4,564,101	4,681,374	Irrigation Works.
29	-	83,62,673	80,36,000	557,512	535,700	6,679	3,809	564,191	539,509	- - - TOTAL
30	-	5,38,82,533	5,87,30,000	3,502,169	3,915,300	1,536,023	1,305,583	5,128,192	5,220,883	- - - TOTAL

O. T. Barrow, Officiating Comptroller and Auditor General,
Arthur Guillum Scott, Accountant General.

EAST INDIA (ESTIMATE).

ESTIMATE of REVENUE and EXPENDITURE of
the GOVERNMENT of INDIA for the Year 1903-04
compared with the Results of 1902-03.

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

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