

EAST INDIA (ESTIMATE).

ESTIMATE  
OF  
REVENUE AND EXPENDITURE  
OF THE  
GOVERNMENT OF INDIA,  
For the Year 1911-12,  
COMPARED WITH THE RESULTS OF 1910-11.

India Office,  
9 May 1912. }

RICHMOND RITCHIE,  
Under Secretary of State for India.

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

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

HEADS OF REVENUE.	ACCOUNTS, 1910-11.	ESTIMATE,* 1911-12.
	£.	£.
<b>PRINCIPAL HEADS OF REVENUE :</b>		
Land Revenue - - - - -	20,877,521	20,743,200
Opium - - - - -	7,521,962	5,904,700
Salt - - - - -	3,175,950	3,409,800
Stamps - - - - -	4,811,691	4,781,200
Excise - - - - -	7,030,314	7,643,900
Provincial Rates - - - - -	554,378	555,900
Customs - - - - -	6,619,009	6,568,500
Assessed Taxes - - - - -	1,593,301	1,639,700
Forest - - - - -	1,829,557	1,919,500
Registration - - - - -	425,855	432,700
Tributes from Native States - - - - -	607,447	598,300
<b>TOTAL - - - £.</b>	<b>55,046,985</b>	<b>54,200,500</b>
<b>INTEREST - - - - - £.</b>	<b>1,465,439</b>	<b>1,457,203</b>
<b>POST OFFICE - - - - - £.</b>	<b>1,996,922</b>	<b>2,122,400</b>
<b>TELEGRAPH - - - - - £.</b>	<b>997,159</b>	<b>1,066,389</b>
<b>MINT - - - - - £.</b>	<b>196,110</b>	<b>341,037</b>
<b>RECEIPTS BY CIVIL DEPARTMENTS :</b>		
Law and Justice :		
Courts - - - - -	310,663	321,900
Jails - - - - -	237,791	241,500
Police - - - - -	155,373	119,000
Ports and Pilotage - - - - -	146,531	146,500
Education - - - - -	183,636	202,600
Medical - - - - -	63,697	65,159
Scientific and other Minor Departments - - - - -	113,432	110,098
<b>TOTAL - - - £.</b>	<b>1,211,123</b>	<b>1,206,757</b>
<b>MISCELLANEOUS :</b>		
Receipts in aid of Superannuation, &c. - - - - -	195,489	198,719
Stationery and Printing - - - - -	97,656	96,900
Exchange - - - - -	70,084	105,700
Miscellaneous - - - - -	314,662	345,614
<b>TOTAL - - - £.</b>	<b>677,891</b>	<b>746,933</b>
<b>RAILWAYS :</b>		
State Railways (Gross Receipts) - - - - -	30,629,756	33,153,530
Deduct—Working Expenses - - - - -	16,323,629	17,493,400
Surplus profits paid to Companies, &c. - - - - -	464,012	432,500
Net Receipts - - - - -	13,842,115	15,227,630
Subsidized Companies (Government share of surplus profits and Repayment of Advances of Interest). - - - - -	39,346	56,825
<b>TOTAL - - - £.</b>	<b>13,881,461</b>	<b>15,284,455</b>
<b>IRRIGATION :</b>		
Major Works :		
Direct Receipts - - - - -	2,288,051	2,380,200
Portion of Land Revenue due to Irrigation - - - - -	1,178,005	1,353,600
Minor Works and Navigation - - - - -	228,465	243,400
<b>TOTAL - - - £.</b>	<b>3,694,521</b>	<b>3,977,200</b>
<b>OTHER PUBLIC WORKS :</b>		
Civil Works - - - - -	293,833	325,700
<b>MILITARY SERVICES :</b>		
Army :		
Effective - - - - -	948,154	1,065,168
Non-effective - - - - -	110,495	118,132
Marine - - - - -	91,787	79,200
Military Works - - - - -	70,593	75,800
<b>TOTAL - - - £.</b>	<b>1,221,029</b>	<b>1,338,300</b>
<b>TOTAL REVENUE - - - £.</b>	<b>80,682,473</b>	<b>82,066,874</b>

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

and EXPENDITURE for 1911-12, compared with the RESULTS of 1910-11.

HEADS OF EXPENDITURE.		ACCOUNTS, 1910-11.	ESTIMATE,* 1911-12.
<b>DIRECT DEMANDS ON THE REVENUES:</b>			
Refunds and Drawbacks -		£. 278,056	£. 312,900
Assignments and Compensations -		1,216,133	1,229,100
Charges in respect of Collection, viz.:			
Land Revenue -			
Opium (including cost of Production)		3,662,426	3,794,636
Salt (including cost of Production)		1,246,057	739,601
Stamps -		377,076	369,839
Excise -		123,820	131,931
Provincial Rates -		405,994	421,411
Customs -		4,624	5,700
Assessed Taxes -		239,566	249,867
Forest -		26,991	27,800
Registration -		1,033,261	1,164,748
		240,609	248,000
	<b>TOTAL - - - £.</b>	<b>8,856,223</b>	<b>8,695,558</b>
<b>INTEREST:</b>			
Interest on Debt -			
Deduct—Amounts chargeable to Railways -		8,089,062	8,315,939
" Amounts chargeable to Irrigation -		6,267,655	6,663,442
" " -		1,116,410	1,174,395
Remainder chargeable on Ordinary Debt -		1,606,587	1,478,202
Interest on other Obligations -		562,315	600,500
	<b>TOTAL - - - £.</b>	<b>2,168,902</b>	<b>2,078,702</b>
<b>POST OFFICE</b> - - - - -		£. 1,950,892	2,037,321
<b>TELEGRAPH</b> - - - - -		£. 976,832	1,112,668
<b>MINT</b> - - - - -		£. 92,369	116,003
<b>SALARIES AND EXPENSES OF CIVIL DEPARTMENTS:</b>			
General Administration -		1,756,260	2,651,043
Law and Justice:			
Courts -		2,867,030	2,947,090
Jails -		851,317	862,650
Police -		4,351,612	4,589,271
Ports and Pilotage -		177,890	178,846
Education -		1,846,243	2,011,983
Ecclesiastical -		124,678	127,005
Medical -		982,922	1,150,201
Political -		1,095,470	968,905
Scientific and other Minor Departments -		878,045	970,345
	<b>TOTAL - - - £.</b>	<b>14,921,367</b>	<b>16,466,319</b>
<b>MISCELLANEOUS CIVIL CHARGES:</b>			
Territorial and Political Pensions -		236,006	229,500
Civil Furlough and Absentee Allowances -		395,311	426,740
Superannuation Allowances and Pensions -		3,145,889	3,135,895
Stationery and Printing -		714,169	686,204
Miscellaneous -		819,392	892,135
	<b>TOTAL - - - £.</b>	<b>4,810,767</b>	<b>4,910,474</b>
<b>FAMINE RELIEF AND INSURANCE:</b>			
Famine Relief -		2,336	86,100
Construction of Protective Railways -		36,895	40,996
Construction of Protective Irrigation Works -		359,674	387,084
Reduction or Avoidance of Debt -		601,085	466,600
	<b>TOTAL - - - £.</b>	<b>1,000,000</b>	<b>1,000,680</b>
<b>RAILWAY REVENUE ACCOUNT:</b>			
State Railways:—Interest on Debt -		5,842,334	6,255,442
Annuities in purchase of Railways -		3,357,634	3,357,301
Sinking Funds -		171,264	177,677
Interest chargeable against Companies on Advances -		425,351	408,000
Interest on Capital deposited by Companies -		2,007,339	1,825,690
Guaranteed Companies:—Surplus Profits, Land, and Supervision -		— 7 10	—
Subsidized Companies:—Land, &c. -		28,274	98,300
Miscellaneous Railway Expenditure -		32,479	40,400
	<b>TOTAL - - - £.</b>	<b>11,863,965</b>	<b>12,162,810</b>
<b>IRRIGATION:</b>			
Major Works:—Working Expenses -		1,109,621	1,138,700
Interest on Debt -		1,115,410	1,174,295
Minor Works and Navigation -		886,103	862,840
	<b>TOTAL - - - £.</b>	<b>3,110,134</b>	<b>3,175,835</b>
<b>OTHER PUBLIC WORKS:</b>			
Construction of Railways charged to Provincial Revenues -		795	1,400
Civil Works -		4,536,667	5,337,082
	<b>TOTAL - - - £.</b>	<b>4,537,462</b>	<b>5,338,482</b>
<b>MILITARY SERVICES:</b>			
Army: Effective -		15,946,123	16,370,417
Non-effective -		3,185,657	3,199,092
Marine -		445,867	457,050
Military Works -		900,437	866,950
Special Defences (1902) -		7,987	8,001
	<b>TOTAL - - - £.</b>	<b>20,486,071</b>	<b>20,921,420</b>
<b>TOTAL EXPENDITURE (IMPERIAL AND PROVINCIAL) - - - £.</b>		<b>74,784,984</b>	<b>78,025,282</b>
		Accounts, 1910-11.	Estimate, 1911-12.
		£.	£.
Add—Portion of Allotments to Provincial Governments not spent by them in the Year -		1,061,202	1,395,300
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances -		—	536,800
		<b>1,061,202</b>	<b>858,500</b>
<b>TOTAL EXPENDITURE CHARGED TO REVENUE - - - £.</b>		<b>76,746,186</b>	<b>78,883,782</b>
<b>RAILWAY AND IRRIGATION AND OTHER CAPITAL NOT CHARGED TO REVENUE:</b>			
Capital Outlay on Railways and Irrigation Works:			
State Railways -		8,916,205	7,016,698
Irrigation Works -		1,203,848	1,613,051
	<b>TOTAL - - - £.</b>	<b>10,119,053</b>	<b>8,629,749</b>
Redemption of Liabilities -		8,904,100	—
Initial Expenditure on New Capital at Delhi -		—	100,000
		ACCOUNTS, 1910-11.	ESTIMATE,* 1911-12.
		£.	£.
Revenue -		80,682,473	82,066,874
Expenditure chargeable to Revenue -		76,746,186	78,883,782
Surplus -		£. 3,936,287	£. 3,183,092

**No. 2.—ACCOUNT showing the ESTIMATED REVENUE (Imperial and Provincial)  
compared with the**

HEADS OF REVENUE.	INDIA, GENERAL.		CENTRAL PROVINCES AND BENGAL.		BURMA.		
	1910-11.	1911-12.	1910-11.	1911-12.	1910-11.	1911-12.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
<b>PRINCIPAL HEADS OF REVENUE :</b>							
Land Revenue - - - - -	16,99,800	16,04,000	1,81,31,128	1,86,00,000	4,05,01,388	4,34,04,000	1
Opium - - - - -	5,331	6,000	4,86,336	5,00,000	4,34,347	3,94,000	2
Salt - - - - -	1,03,80,484	1,15,50,000	-	-	20,89,510	22,50,000	3
Stamps - - - - -	4,64,159	4,72,000	35,24,209	32,50,000	38,98,721	37,00,000	4
Excise - - - - -	18,20,543	18,62,000	75,88,655	90,50,000	72,01,227	73,40,000	5
Provincial Rates - - - - -	1,357	10,000	-	-	-	-	6
Customs - - - - -	24,279	24,000	2,07,818	2,50,000	1,85,76,828	1,70,26,000	7
Assessed Taxes - - - - -	22,94,379	24,08,000	6,31,762	7,00,000	19,35,649	19,56,000	8
Forest - - - - -	7,62,628	7,91,000	21,14,226	25,00,000	1,01,08,020	96,56,000	9
Registration - - - - -	24,793	26,000	3,22,792	3,25,000	1,99,843	2,03,000	10
Tributes from Native States - - - - -	22,57,990	21,23,000	2,42,437	2,32,000	4,11,941	4,44,000	11
<b>TOTAL - - - - -</b>	<b>1,97,35,743</b>	<b>2,08,76,000</b>	<b>8,32,49,363</b>	<b>8,54,07,000</b>	<b>8,33,55,474</b>	<b>8,62,73,000</b>	<b>12</b>
<b>INTEREST - - - - -</b>	<b>74,02,417</b>	<b>71,81,000</b>	<b>2,53,084</b>	<b>2,18,000</b>	<b>1,09,321</b>	<b>1,29,000</b>	<b>13</b>
<b>POST OFFICE - - - - -</b>	<b>2,99,53,838</b>	<b>3,18,36,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14</b>
<b>TELEGRAPHS - - - - -</b>	<b>1,48,92,327</b>	<b>1,59,21,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15</b>
<b>MINT - - - - -</b>	<b>5,96,040</b>	<b>6,79,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>16</b>
<b>RECEIPTS BY CIVIL DEPARTMENTS :</b>							
Law and Justice :							
Courts - - - - -	1,41,198	1,93,000	2,19,404	2,10,000	4,36,046	5,32,000	17
Jails - - - - -	3,27,637	3,41,000	1,99,821	2,40,000	3,95,279	4,23,000	18
Police - - - - -	59,004	29,000	34,341	31,000	2,23,409	2,60,000	19
Ports and Pilotage - - - - -	-	-	-	-	5,00,723	4,83,000	20
Education - - - - -	39,337	39,000	1,17,185	1,45,000	2,00,099	2,11,000	21
Medical - - - - -	7,732	8,000	9,400	10,000	78,876	98,000	22
Scientific and other Minor Departments - - - - -	1,78,970	2,14,000	96,041	93,000	9,199	6,000	23
<b>TOTAL - - - - -</b>	<b>7,50,878</b>	<b>8,24,000</b>	<b>6,76,192</b>	<b>7,29,000</b>	<b>18,41,631</b>	<b>20,13,000</b>	<b>24</b>
<b>MISCELLANEOUS :</b>							
Receipts in aid of Superannuation, &c. - - - - -	3,11,584	3,01,000	1,32,938	1,50,000	1,09,584	1,09,000	25
Stationery and Printing - - - - -	4,53,474	4,28,000	45,331	46,000	58,963	62,000	26
Exchange - - - - -	10,51,256	15,85,000	-	-	-	-	27
Miscellaneous - - - - -	5,47,683	13,12,000	2,80,621	1,58,000	1,58,751	1,22,000	28
<b>TOTAL - - - - -</b>	<b>23,63,977</b>	<b>36,26,000</b>	<b>4,58,890</b>	<b>3,54,000</b>	<b>3,27,298</b>	<b>2,93,000</b>	<b>29</b>
<b>RAILWAYS :</b>							
State Railways (Gross Receipts) - - - - -	45,93,47,555	49,71,95,000	-	-	-	-	30
Deduct—Working Expenses - - - - -	24,47,73,602	26,23,17,000	-	-	-	-	31
Surplus Profits paid to Companies, &c. - - - - -	69,60,184	64,83,000	-	-	-	-	32
<b>Net Receipts - - - - -</b>	<b>20,76,13,769</b>	<b>22,83,90,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>33</b>
Subsidized Companies (Government share of surplus profits and Repayment of Advances of Interest). - - - - -	2,03,920	1,80,000	-	-	-	-	34
<b>TOTAL - - - - -</b>	<b>20,78,17,689</b>	<b>22,85,70,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>35</b>
<b>IRRIGATION :</b>							
Major Works : Direct Receipts - - - - -	-	-	57,701	63,000	8,20,748	9,74,000	36
Portion of Land Revenue due to Irrigation. - - - - -	-	-	-	-	1,17,395	1,25,000	37
Minor Works and Navigation - - - - -	25,060	46,000	33,162	26,000	10,05,119	12,00,000	38
<b>TOTAL - - - - -</b>	<b>25,060</b>	<b>46,000</b>	<b>90,863</b>	<b>89,000</b>	<b>19,43,262</b>	<b>22,99,000</b>	<b>39</b>
<b>OTHER PUBLIC WORKS :</b>							
Civil Works - - - - -	62,362	4,94,000	6,36,071	6,96,000	3,16,392	3,00,000	40
<b>MILITARY SERVICES :</b>							
Army : Effective - - - - -	84,07,438	93,07,000	-	-	-	-	41
Non-effective - - - - -	11,87,317	12,43,000	-	-	-	-	42
Marine - - - - -	13,76,810	11,99,000	-	-	-	-	43
Military Works - - - - -	10,58,888	11,37,000	-	-	-	-	44
<b>TOTAL - - - - -</b>	<b>1,20,30,453</b>	<b>1,28,76,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>45</b>
<b>TOTAL REVENUE - - - - -</b>	<b>20,56,30,782</b>	<b>22,29,29,000</b>	<b>8,53,05,308</b>	<b>8,74,04,000</b>	<b>8,78,93,378</b>	<b>9,18,07,000</b>	<b>46</b>

in each of the PROVINCES of *British India*, and in *England*, for 1911-12,  
RESULTS of 1910-11.

EASTERN BENGAL AND ASSAM.		BENGAL.		UNITED PROVINCES OF AGHA AND OUDH.		CARRIED FORWARD.		HEADS OF REVENUE.	
1910-11.	1911-12.	1910-11.	1911-12.	1910-11.	1911-12.	1910-11.	1911-12.		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
1	2,02,18,918	2,05,00,000	3,03,69,531	2,98,35,000	6,58,23,139	6,43,63,000	17,67,43,904	17,83,06,000	<b>PRINCIPAL HEADS OF REVENUE:</b> Land Revenue. Opium. Salt. Stamps. Excise. Provincial Rates. Customs. Assessed Taxes. Forest. Registration. Tributes from Native States.
2	6,29,268	6,32,000	10,95,51,632	7,57,49,000	5,41,718	5,40,000	11,16,46,632	7,78,21,000	
3	12,87,081	12,75,000	1,02,30,178	1,19,72,000	-	-	2,39,87,253	2,70,47,000	
4	1,06,73,319	1,11,00,000	1,58,50,511	1,62,00,000	1,20,50,270	1,10,50,000	4,54,69,189	4,57,72,000	
5	78,71,330	83,50,000	1,79,74,186	1,97,00,000	1,02,79,365	1,13,50,000	5,27,35,306	5,76,52,000	
6	17,28,440	17,00,000	41,53,949	41,18,000	24,05,151	23,88,000	82,88,897	83,06,000	
7	1,28,497	1,63,000	2,74,81,244	3,04,55,000	1,57,804	1,55,000	4,45,76,470	4,80,73,000	
8	12,60,001	12,90,000	54,21,191	54,61,000	23,66,869	24,65,000	1,39,09,732	1,42,80,000	
9	18,90,616	19,22,000	11,67,444	11,00,000	23,78,439	30,00,000	1,84,21,392	1,86,69,000	
10	9,67,385	10,16,000	12,59,120	12,75,000	5,96,697	5,75,000	33,70,630	34,20,000	
11	50,100	50,000	52,250	52,000	-	3,21,000	30,14,718	32,22,000	
12	4,67,03,064	4,80,88,000	22,35,21,236	19,59,17,000	9,65,99,243	9,62,07,000	50,31,66,123	48,27,68,000	- - - TOTAL.
13	1,72,995	1,73,000	19,78,106	19,24,000	15,99,518	14,28,000	1,15,15,440	1,10,56,000	INTEREST.
14	-	-	-	-	-	-	2,99,53,536	3,18,36,000	POST OFFICE.
15	-	-	-	-	-	-	1,48,92,327	1,59,21,000	TELEGRAPH.
16	-	-	-	-	-	-	5,98,040	6,79,000	MINT.
17	4,43,257	4,54,000	6,94,441	7,00,000	6,15,943	6,34,000	25,50,289	27,23,000	<b>RECEIPTS BY CIVIL DEPARTMENTS:</b> Law and Justice: Courts. Jails. Police. Ports and Pilotage. Education. Medical. Scientific and other Minor Departments.
18	2,77,259	2,87,000	9,42,393	8,88,000	3,38,834	3,45,000	24,81,273	25,24,000	
19	1,89,807	1,65,000	1,87,030	1,55,000	91,288	92,000	7,84,879	7,32,000	
20	8,057	9,000	15,99,367	16,10,000	-	-	21,03,147	21,02,000	
21	3,22,331	3,30,000	6,31,361	6,50,000	4,26,511	4,92,000	17,33,824	18,76,000	
22	46,230	48,000	3,45,728	3,32,000	46,408	53,000	5,32,374	5,49,000	
23	41,764	44,000	3,31,173	3,00,000	1,44,828	1,51,000	8,01,995	8,08,000	
24	13,28,725	13,46,000	47,31,493	46,35,000	16,63,862	17,67,000	1,09,92,781	1,13,14,000	
25	77,646	79,000	2,51,195	2,33,000	2,67,780	2,51,000	11,50,707	11,23,000	<b>MISCELLANEOUS:</b> Receipts in aid of Superannuation, &c. Stationery and Printing. Exchange. Miscellaneous.
26	20,810	36,000	1,52,609	1,31,000	2,06,406	2,22,000	9,37,593	9,25,000	
27	-	-	-	-	-	-	10,51,256	15,85,000	
28	3,14,039	3,18,000	7,16,747	6,55,000	2,49,941	3,57,000	22,67,782	29,22,000	
29	4,12,495	4,33,000	11,20,551	10,19,000	7,24,127	8,30,000	54,07,338	65,55,000	- - - TOTAL.
30	95,331	1,05,000	-	-	-	-	45,94,42,886	49,73,00,000	<b>RAILWAYS:</b> State Railways (Gross Receipts). Deduct - Working Expenses. Surplus Profits paid to Companies, &c.
31	80,826	83,000	-	-	-	-	24,48,54,428	26,24,00,000	
32	-	-	-	-	-	-	69,60,184	64,68,000	
33	14,505	22,000	-	-	-	-	20,76,28,274	22,84,12,000	Net Receipts. Subsidized Companies (Government share of surplus profits and Repayment of Advances of Interest).
34	-	-	-	-	-	-	2,03,920	1,80,000	
35	14,505	22,000	-	-	-	-	20,78,32,194	22,85,92,000	- - - TOTAL.
36	-	-	25,63,762	25,30,000	86,55,701	86,87,000	1,20,07,912	1,21,44,000	<b>IRRIGATION:</b> Major Works: Direct Receipts. Portion of Land Revenue due to Irrigation.
37	-	-	-	-	16,73,125	16,73,000	17,90,520	17,98,000	
38	74	-	6,91,891	7,54,000	1,81,746	1,85,000	13,37,052	22,11,000	Minor Works and Navigation.
39	74	-	82,56,653	82,74,000	1,05,10,573	1,04,45,000	1,58,25,484	1,61,53,000	- - - TOTAL.
40	3,80,730	3,00,000	6,02,847	7,88,000	4,20,230	4,07,000	23,89,502	30,45,000	<b>OTHER PUBLIC WORKS:</b> Civil Works.
41	-	-	-	-	-	-	84,07,438	93,07,000	<b>MILITARY SERVICES</b> Army: Effective. Non-effective. Marine. Military Works.
42	-	-	-	-	-	-	11,87,317	12,43,000	
43	-	-	-	-	-	-	13,76,810	11,89,000	
44	-	-	-	-	-	-	10,58,888	11,37,000	
45	-	-	-	-	-	-	1,20,30,453	1,28,78,000	- - - TOTAL.
46	4,89,84,588	5,04,22,000	23,52,09,835	20,75,59,000	11,15,17,522	11,10,84,000	81,46,01,518	82,07,95,000	- - - TOTAL REVENUE.

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

HEADS OF REVENUE.	BROUGHT FORWARD.		PUNJAB.		N.W. FRONTIER PROVINCE.		MADRAS.		BOMBAY.	
	1910-11.	1911-12.	1910-11.	1911-12.	1910-11.	1911-12.	1910-11.	1911-12.	1910-11.	
<b>PRINCIPAL HEADS OF REVENUE :</b>	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Land Revenue - - - - -	17,67,43,904	17,83,06,000	2,62,18,952	2,81,12,000	21,32,731	20,74,000	5,82,76,393	5,77,64,000	5,16,90,828	1
Opium - - - - -	11,16,48,632	7,78,21,000	5,48,690	5,80,000	22,007	20,000	4,18,603	4,45,000	1,90,502	2
Salt - - - - -	2,39,87,253	2,70,47,000	-	-	-	-	1,08,64,310	1,09,00,000	1,27,87,690	3
Stamps - - - - -	4,64,69,189	4,57,72,000	48,92,330	52,00,000	5,02,016	5,47,000	1,21,15,881	1,26,00,000	31,85,947	4
Excise - - - - -	5,27,35,306	5,76,52,000	58,94,676	63,00,000	2,78,194	3,01,000	2,77,75,643	3,01,00,000	1,89,72,896	5
Provincial Rates - - - - -	82,88,997	83,06,000	24,767	30,000	2,013	3,000	-	-	-	6
Customs - - - - -	4,45,76,470	4,80,73,000	7,300	10,000	-	-	73,75,011	77,50,000	4,73,26,357	7
Assessed Taxes - - - - -	1,39,09,732	1,42,80,000	15,61,235	16,20,000	1,38,084	1,38,000	31,24,619	31,43,000	51,66,843	8
Forest - - - - -	1,84,21,392	1,84,69,000	12,17,988	14,00,000	2,05,342	1,64,000	38,80,411	40,60,000	37,14,226	9
Registration - - - - -	33,70,630	34,20,000	2,99,763	3,09,000	33,941	41,900	19,28,417	20,20,000	7,55,674	10
Tributes from Native States - - - - -	3,14,718	32,22,000	2,76,849	1,45,000	-	-	44,96,519	44,97,000	13,23,613	11
<b>TOTAL - - - - -</b>	<b>50,31,66,123</b>	<b>48,27,68,000</b>	<b>4,08,41,550</b>	<b>4,37,06,000</b>	<b>33,14,328</b>	<b>32,83,000</b>	<b>12,82,64,806</b>	<b>13,82,79,000</b>	<b>15,01,27,975</b>	<b>12</b>
<b>INTEREST - - - - -</b>	<b>1,15,15,440</b>	<b>1,10,56,000</b>	<b>3,21,978</b>	<b>3,04,000</b>	<b>17,692</b>	<b>18,000</b>	<b>9,63,583</b>	<b>9,90,000</b>	<b>20,80,893</b>	<b>13</b>
<b>POST OFFICE - - - - -</b>	<b>2,99,53,836</b>	<b>3,18,36,000</b>	-	-	-	-	-	-	-	<b>14</b>
<b>TELEGRAPH - - - - -</b>	<b>1,48,92,327</b>	<b>1,59,21,000</b>	-	-	-	-	-	-	-	<b>15</b>
<b>MINT - - - - -</b>	<b>5,96,010</b>	<b>6,79,000</b>	-	-	-	-	-	-	<b>23,45,613</b>	<b>16</b>
<b>RECEIPTS BY CIVIL DEPARTMENTS :</b>										
<b>Law and Justice :</b>										
Courts - - - - -	25,50,289	27,23,000	4,35,851	4,38,000	1,21,617	1,14,000	9,44,878	9,23,000	6,07,512	17
Jails - - - - -	24,81,273	25,24,000	2,82,194	3,35,000	22,978	24,000	5,50,962	5,00,000	2,29,460	18
Police - - - - -	7,84,879	7,32,000	5,80,991	1,68,000	1,11,774	23,000	4,64,526	4,62,000	3,88,422	19
Ports and Pilotage - - - - -	21,03,147	21,02,000	-	-	-	-	-	-	89,816	20
Education - - - - -	17,33,824	18,76,000	3,72,418	3,98,000	676	1,000	2,25,336	3,07,000	4,32,292	21
Medical - - - - -	5,32,374	5,49,000	49,589	49,000	620	-	1,24,719	1,27,000	2,36,064	22
Scientific and other Minor Departments.	8,01,995	8,08,000	1,09,437	99,000	83	2,000	6,50,363	6,16,000	1,20,695	23
<b>TOTAL - - - - -</b>	<b>1,09,92,781</b>	<b>1,13,14,000</b>	<b>18,30,280</b>	<b>14,87,000</b>	<b>2,57,748</b>	<b>1,64,000</b>	<b>29,80,784</b>	<b>29,35,000</b>	<b>20,94,261</b>	<b>24</b>
<b>MISCELLANEOUS :</b>										
Receipts in aid of Superannuation, &c.	11,50,407	11,23,000	1,56,278	1,63,000	17,704	20,000	2,16,944	2,09,000	4,50,379	25
Stationery and Printing - - - - -	9,37,593	9,25,000	2,67,845	2,65,000	14,070	16,000	1,34,918	1,33,000	1,10,721	26
Exchange - - - - -	10,51,256	15,85,000	-	-	-	-	-	-	-	27
Miscellaneous - - - - -	22,67,782	29,22,000	11,81,814	8,88,000	1,29,781	1,42,000	3,72,540	3,65,000	3,23,214	28
<b>TOTAL - - - - -</b>	<b>54,07,338</b>	<b>65,55,000</b>	<b>16,05,637</b>	<b>13,06,000</b>	<b>1,61,555</b>	<b>1,78,000</b>	<b>7,24,397</b>	<b>7,07,000</b>	<b>8,84,314</b>	<b>29</b>
<b>RAILWAYS :</b>										
State Railways (Gross Receipts) - - - - -	45,94,42,886	49,73,00,000	-	-	-	-	-	-	-	30
Deduct—Working Expenses - - - - -	24,48,54,428	26,24,00,000	-	-	-	-	-	-	-	31
Surplus profits paid to Companies, &c.	69,60,184	64,88,000	-	-	-	-	-	-	-	32
<b>Net Receipts - - - - -</b>	<b>20,76,28,274</b>	<b>22,84,12,000</b>	-	-	-	-	-	-	-	<b>33</b>
Subsidized Companies (Government share of surplus profits and Repayment of Advances of Interest).	2,03,920	1,80,000	-	-	-	-	-	-	-	34
<b>TOTAL - - - - -</b>	<b>20,78,32,194</b>	<b>22,85,92,000</b>	-	-	-	-	-	-	-	<b>35</b>
<b>IRRIGATION :</b>										
Major Works: Direct Receipts - - - - -	1,20,97,912	1,21,44,000	1,99,88,912	2,13,32,000	7,16,876	7,50,000	2,68,820	2,60,000	12,48,238	36
Portion of Land Revenue due to Irrigation.	17,90,520	17,98,000	34,61,680	57,36,000	46,426	80,000	98,46,177	1,00,81,000	25,25,276	37
Minor Works and Navigation - - - - -	19,37,052	22,11,000	9,24,118	8,61,000	-	-	2,08,406	2,29,000	3,67,404	38
<b>TOTAL - - - - -</b>	<b>1,58,25,484</b>	<b>1,61,53,000</b>	<b>2,43,74,710</b>	<b>2,79,29,000</b>	<b>7,63,302</b>	<b>8,30,000</b>	<b>1,03,23,403</b>	<b>1,05,70,000</b>	<b>41,30,917</b>	<b>39</b>
<b>OTHER PUBLIC WORKS :</b>										
Civil Works - - - - -	23,89,502	30,45,000	5,73,727	7,05,000	1,42,808	1,41,900	2,50,860	2,69,000	7,50,607	40
<b>MILITARY SERVICES :</b>										
Army : Effective - - - - -	84,07,438	93,07,000	-	-	-	-	-	-	-	41
Non-effective - - - - -	11,87,317	12,43,000	-	-	-	-	-	-	-	42
Marine - - - - -	13,76,810	11,80,000	-	-	-	-	-	-	-	43
Military Works - - - - -	10,58,886	11,37,000	-	-	-	-	-	-	-	44
<b>TOTAL - - - - -</b>	<b>1,20,30,453</b>	<b>1,28,76,000</b>	-	-	-	-	-	-	-	<b>45</b>
<b>TOTAL REVENUE - - - - -</b>	<b>81,46,01,518</b>	<b>82,07,95,000</b>	<b>6,95,47,882</b>	<b>7,54,37,000</b>	<b>46,67,428</b>	<b>46,19,000</b>	<b>14,34,77,833</b>	<b>14,87,50,000</b>	<b>16,33,14,580</b>	<b>46</b>

Provinces of *British India*, and in *England*, for 1911-12, compared with the Results of 1910-11—*continued*.

BOMBAY.	TOTAL INDIA.				ENGLAND.		GRAND TOTAL.		HEADS OF REVENUE.		
	Rupees.		Rupees converted into £ at Rs. 16 = £1.		1910-11.	1911-12.	1910-11.	1911-12.			
	1910-11.	1911-12.	1910-11.	1911-12.							
Rs.	Rs.	Rs.	£	£	£	£	£	£			
1	4,48,92,000	31,31,62,808	31,11,48,000	20,877,521	20,743,200	-	-	20,877,521	20,743,200	PRINCIPAL HEADS OF REVENUE :	
2	87,05,000	11,28,29,433	8,85,71,000	7,521,963	5,904,700	-	-	7,521,963	5,904,700		Land Revenue.
3	1,32,00,000	4,76,39,253	5,11,47,000	3,175,950	3,409,800	-	-	3,175,950	3,409,800		Opium.
4	76,00,000	7,21,75,343	7,17,19,000	4,811,491	4,781,200	-	-	4,811,691	4,781,200		Salt.
5	2,03,50,000	10,51,54,715	11,47,03,000	7,030,314	7,646,900	-	-	7,030,314	7,646,900		Stamps.
6	-	83,15,877	83,39,000	554,378	555,900	-	-	554,378	555,900		Excise.
7	4,28,06,000	9,92,85,138	9,85,29,000	6,419,009	6,568,800	-	-	6,419,009	6,568,800		Provincial Rates.
8	54,14,000	2,38,99,513	2,45,95,000	1,593,301	1,639,700	-	-	1,593,301	1,639,700		Customs.
9	43,00,000	2,74,43,358	2,87,93,000	1,829,557	1,919,500	-	-	1,829,557	1,919,500		Assessed Taxes.
10	7,00,000	63,87,825	64,90,000	425,855	432,700	-	-	425,855	432,700		Forest.
11	11,10,000	91,11,899	89,74,000	607,447	598,300	-	-	607,447	598,300		Registration. Tributes from Native States.
12	14,99,87,000	82,57,04,782	81,30,08,900	55,046,985	54,200,500	-	-	55,046,985	54,200,500	- - - TOTAL.	
13	36,35,000	1,57,99,586	1,50,03,000	1,053,306	1,000,200	412,133	457,003	1,465,439	1,457,203	INTEREST.	
14	-	2,99,53,836	3,18,36,000	1,996,922	2,122,400	-	-	1,996,922	2,122,400	POST OFFICE.	
15	-	1,48,92,327	1,59,51,000	992,822	1,061,400	4,337	4,089	997,159	1,066,389	TELEGRAPH.	
16	44,34,000	29,41,653	51,13,000	196,110	340,900	-	137	196,110	341,037	MINT.	
17	6,30,000	46,59,947	48,28,000	310,663	321,900	-	-	310,663	321,900	RECEIPTS BY CIVIL DEPARTMENTS :	
18	2,40,000	35,68,867	36,23,000	237,791	241,500	-	-	237,791	241,500	Law and Justice :	
19	4,00,000	23,30,592	17,85,000	155,373	119,000	-	-	155,373	119,000	Courts.	
20	95,000	21,97,968	21,97,000	146,531	146,500	-	-	146,531	146,500	Jails.	
21	4,57,000	27,54,546	30,39,000	183,636	202,600	-	-	183,636	202,600	Police.	
22	2,40,000	9,43,366	9,05,000	62,891	64,300	806	859	63,697	65,159	Ports and Pilotage.	
23	1,11,000	16,82,573	16,30,000	112,172	109,100	1,360	998	113,432	110,098	Education.	
24	21,73,000	1,81,35,854	1,80,73,000	1,209,057	1,204,800	2,066	1,857	1,211,123	1,206,757	Medical.	
25	4,65,000	19,92,012	19,80,000	132,801	132,000	62,688	66,719	195,489	198,719	Scientific and other Minor Depart- ments.	
26	1,25,000	14,64,849	14,54,000	97,658	96,900	-	-	97,658	96,900	- - - TOTAL.	
27	-	10,51,256	15,85,000	70,084	105,700	-	-	70,084	105,700	MISCELLANEOUS :	
28	3,17,000	42,75,151	46,34,000	285,009	308,900	29,653	36,714	314,662	345,614	Receipts in aid of Superannuation, &c.	
29	9,07,000	87,83,341	96,53,000	585,550	643,500	92,341	103,433	677,891	746,938	Stationery and Printing.	
30	-	45,94,42,886	49,73,00,000	30,639,526	33,153,300	280	230	30,639,766	33,153,530	Exchange.	
31	-	24,48,54,428	26,24,00,000	16,323,629	17,493,400	-	-	16,323,629	17,493,400	Miscellaneous.	
32	-	89,60,184	64,88,000	464,012	432,500	-	-	464,012	432,500	- - - TOTAL.	
33	-	20,76,28,274	22,84,12,000	13,841,885	15,227,400	230	230	13,842,115	15,227,630	RAILWAYS :	
34	-	2,03,920	1,80,000	13,595	12,000	25,751	44,825	39,346	56,825	State Railways (Gross Receipts). Deduct—Working Expenses. Surplus Profits paid to Com- panies, &c.	
35	-	20,78,32,194	22,85,92,000	13,855,480	15,239,400	25,981	45,055	13,881,461	15,284,455	Net Receipts. Subsidized Companies (Government share of surplus profits and Repay- ment of Advances of Interest).	
36	12,17,000	3,43,20,758	3,57,03,000	2,288,051	2,380,200	-	-	2,288,051	2,380,200	- - - TOTAL.	
37	26,09,000	1,70,70,078	2,03,04,000	1,178,005	1,353,600	-	-	1,178,005	1,353,600	IRRIGATION :	
38	3,50,000	34,26,980	35,51,000	228,465	243,400	-	-	228,465	243,400	Major Works : Direct Receipts. Portion of Land Re- venue due to Irrig- ation.	
39	41,76,000	5,54,17,816	5,96,58,000	3,694,521	3,977,200	-	-	3,694,521	3,977,200	Minor Works and Navigation.	
40	7,25,000	41,07,499	48,85,000	273,833	325,700	20,000	-	293,833	325,700	- - - TOTAL.	
41	-	84,07,438	98,07,000	593,496	620,500	387,658	444,668	948,154	1,065,168	OTHER PUBLIC WORKS :	
42	-	11,87,317	12,42,000	79,154	82,900	31,341	53,232	110,405	118,132	Civil Works.	
43	-	13,78,810	11,89,000	91,787	79,300	-	-	91,787	79,300	MILITARY SERVICES :	
44	-	10,58,868	11,37,000	70,593	75,800	-	-	70,593	75,800	Army : Effective. Non-effective.	
45	-	1,20,30,453	1,28,76,000	802,030	858,400	418,999	479,000	1,221,029	1,338,300	Marine. Military Works.	
46	16,50,17,000	1,10,55,99,241	1,21,46,18,000	79,706,616	80,974,500	975,857	1,002,374	80,682,478	82,066,874	- - - TOTAL REVENUE.	

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

HEADS OF EXPENDITURE.	INDIA, GENERAL.		CENTRAL PROVINCES AND BERAR.		BURMA.		
	1910-11.	1911-12.	1910-11.	1911-12.	1910-11.	1911-12.	
<b>DIRECT DEMANDS ON THE REVENUES :</b>	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Refunds and Drawbacks - - - - -	44,542	55,000	84,426	90,000	6,34,586	7,01,000	1
Assignments and Compensations - - -	34,23,966	33,62,000	25,54,206	25,57,000	60	1,000	2
Charges in respect of Collection, viz. :							
Land Revenue - - - - -	6,70,253	6,47,000	39,07,049	39,30,000	65,12,019	68,06,000	3
Opium (including cost of Production) - -	8,085	8,000	-	-	-	-	4
Salt (including cost of Production) - - -	12,26,969	10,98,000	-	-	27,770	27,000	5
Stamps - - - - -	15,17,674	16,58,000	1,18,475	1,23,000	1,03,632	1,04,000	6
Excise - - - - -	1,70,366	1,53,000	2,76,086	2,93,000	11,81,752	11,81,000	7
Provincial Rates - - - - -	-	-	-	-	-	-	8
Customs - - - - -	-	-	-	-	6,43,952	6,55,000	9
Assessed Taxes - - - - -	1,504	2,000	8,574	10,000	41,430	42,000	10
Forest - - - - -	7,33,876	8,75,000	15,89,533	18,10,000	40,14,865	43,16,000	11
Registration - - - - -	8,719	9,000	1,19,498	1,27,000	83,855	96,000	12
<b>TOTAL - - - - -</b>	<b>47,70,596</b>	<b>45,51,000</b>	<b>86,57,947</b>	<b>89,40,000</b>	<b>1,32,38,901</b>	<b>1,30,28,000</b>	<b>13</b>
<b>INTEREST :</b>							
Interest on Debt - - - - -	4,51,15,506	4,64,56,000	1,42,928	1,36,000	75,655	85,000	14
Deduct—Amounts chargeable to Railways (a) -	4,30,61,629	4,56,15,000	-	-	-	-	15
" " " Irrigation - - - - -	1,50,45,994	1,58,65,000	-	-	-	-	16
Remainder chargeable on Ordinary Debt - -	-1,29,92,117	-1,50,24,000	1,42,928	1,36,000	75,655	85,000	17
Interest on other Obligations - - - - -	69,95,452	74,28,000	28,949	41,000	45,372	53,000	18
<b>TOTAL - - - - -</b>	<b>-59,96,665</b>	<b>-75,96,000</b>	<b>1,71,877</b>	<b>1,77,000</b>	<b>1,21,027</b>	<b>1,38,000</b>	<b>19</b>
<b>POST OFFICE - - - - -</b>	<b>2,84,06,978</b>	<b>2,97,36,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20</b>
<b>TELEGRAPH - - - - -</b>	<b>1,27,23,698</b>	<b>1,39,35,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>21</b>
<b>MINT - - - - -</b>	<b>7,00,863</b>	<b>7,02,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>22</b>
<b>SALARIES AND EXPENSES OF CIVIL DEPARTMENTS :</b>							
General Administration - - - - -	65,68,637	1,35,07,000	10,29,276	12,70,000	18,99,532	24,42,000	23
Law and Justice :							
Courts - - - - -	3,53,317	3,49,000	25,05,636	25,21,000	47,51,224	47,27,000	24
Jails - - - - -	17,57,463	18,55,000	5,67,818	5,58,000	13,37,102	13,33,000	25
Police - - - - -	12,53,756	13,50,000	32,06,136	33,50,000	1,20,98,874	1,27,13,000	26
Ports and Pilotage - - - - -	-	-	-	-	12,42,302	12,67,000	27
Education - - - - -	7,66,756	5,64,000	17,28,086	18,24,000	18,75,342	20,39,000	28
Ecclesiastical - - - - -	1,88,973	1,87,000	79,479	78,000	1,24,470	1,37,000	29
Medical - - - - -	7,69,846	6,75,000	8,78,489	9,19,000	19,08,768	21,78,000	30
Political - - - - -	1,07,59,208	85,02,000	28,991	33,000	4,26,369	4,25,000	31
Scientific and other Minor Departments -	55,73,912	55,78,000	4,90,589	6,30,000	4,68,983	5,93,000	32
<b>TOTAL - - - - -</b>	<b>2,79,91,866</b>	<b>3,23,67,000</b>	<b>1,05,06,500</b>	<b>1,11,83,000</b>	<b>2,61,32,966</b>	<b>2,78,54,000</b>	<b>33</b>
<b>MISCELLANEOUS CIVIL CHARGES :</b>							
Territorial and Political Pensions - - -	1,75,487	1,69,000	1,87,278	1,93,000	1,65,418	1,57,000	34
Civil Furlough and Absentee Allowances -	1,606	4,000	-	-	-	-	35
Superannuation Allowances and Pensions -	9,47,254	10,00,000	6,76,899	7,32,000	7,75,519	8,19,000	36
Stationery and Printing - - - - -	2,43,365	1,21,000	4,50,161	3,53,000	8,13,145	7,95,000	37
Miscellaneous - - - - -	6,57,896	5,67,000	1,01,084	1,34,000	5,24,432	6,17,000	38
<b>TOTAL - - - - -</b>	<b>15,38,778</b>	<b>16,19,000</b>	<b>14,16,422</b>	<b>14,12,000</b>	<b>22,78,514</b>	<b>23,88,000</b>	<b>39</b>
<b>FAMINE RELIEF AND INSURANCE :</b>							
Famine Relief - - - - -	-	17,000	- 265	-	-	-	40
Construction of Protective Railways - - -	4,00,960	6,98,000	-	-	-	-	41
Construction of Protective Irrigation Works -	-	-	11,42,069	18,53,000	3,434	-	42
Reduction or Avoidance of Debt - - - - -	52,66,422	32,48,000	12,80,000	12,80,000	-	-	43
<b>TOTAL - - - - -</b>	<b>56,67,391</b>	<b>39,53,000</b>	<b>24,21,804</b>	<b>29,33,000</b>	<b>3,434</b>	<b>-</b>	<b>44</b>
<b>Carried forward to page 12 - - - - -</b>	<b>7,58,03,505</b>	<b>7,92,67,000</b>	<b>2,31,78,450</b>	<b>2,46,45,000</b>	<b>4,17,74,842</b>	<b>4,43,08,000</b>	<b>45</b>

## ACCOUNTS, 1910-11.

(a) Included under the following Heads:—

State Railways—Interest on Debt - - - - -  
Interest chargeable against Companies on Advances - - -

	India.	India converted into £ at Rs. 15 = £1.	England.	TOTAL.
	Rs.	£	£	£
State Railways—Interest on Debt - - - - -	3,99,60,554	2,664,637	3,177,697	5,842,334
Interest chargeable against Companies on Advances - - -	30,92,075	206,138	219,218	425,351
<b>TOTAL - - - - -</b>	<b>4,30,61,629</b>	<b>2,870,775</b>	<b>3,396,915</b>	<b>6,267,685</b>



in each of the PROVINCES of *British India*, and in *England*, for 1911-12,  
RESULTS of 1910-11.

EASTERN BENGAL AND ASSAM.		BENGAL.		UNITED PROVINCES OF AGRA AND OUDH.		CARRIED FORWARD.		HEADS OF EXPENDITURE.	
1910-11.	1911-12.	1910-11.	1911-12.	1910-11.	1911-12.	1910-11.	1911-12.		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
1	1,41,327	94,000	8,38,127	9,86,000	2,27,181	1,92,000	19,70,169	21,18,000	<b>DIRECT DEMANDS ON THE REVENUES:</b> 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	91,465	86,000	1,86,185	2,09,000	3,27,383	3,25,000	65,83,245	65,40,000	
3	45,93,511	48,17,000	49,47,501	51,30,000	83,90,829	86,50,000	2,90,21,162	2,90,80,000	
4	-	-	1,86,49,164	27,000	-	1,10,00,000	1,86,67,249	1,10,38,000	
5	74,237	82,000	2,74,401	2,80,000	-	-	16,06,377	14,87,000	
6	4,05,153	4,75,000	4,27,563	4,48,000	2,79,572	2,72,000	-1,83,279	-2,38,000	
7	3,10,933	3,19,000	8,83,488	9,14,000	3,59,805	3,90,000	31,62,320	32,50,000	
8	27,143	23,000	42,220	62,000	-	-	69,363	85,000	
9	55,457	55,000	11,96,735	12,69,000	-	-	18,96,144	19,78,000	
10	40,399	40,000	1,56,004	1,60,000	312	-	2,48,223	2,54,000	
11	10,87,339	11,27,000	6,43,285	7,18,000	12,37,938	13,56,000	92,98,836	1,02,01,000	
12	6,29,995	6,31,000	7,74,435	7,97,000	2,82,650	2,99,000	19,04,182	19,59,000	
13	74,56,859	77,49,000	2,90,21,088	1,10,00,000	1,11,05,670	2,24,84,000	7,42,50,861	6,88,52,000	
14	1,29,317	1,22,000	5,73,206	5,09,000	9,57,942	9,07,000	4,69,94,554	4,82,15,000	<b>INTEREST:</b> Interest on Debt. Deduct—Amounts chargeable to Railways (a). " " " Irrigation. Remainder chargeable on Ordinary Debt. Interest on other Obligations.
15	-	-	-	-	-	-	4,30,61,629	4,55,15,000	
16	-	-	-	-	-	-	1,50,45,994	1,58,65,000	
17	1,29,317	1,22,000	5,73,206	5,09,000	9,57,942	9,07,000	-1,11,13,069	-1,32,65,000	
18	26,862	40,000	75,489	95,000	7,69,990	7,90,000	79,41,314	84,47,000	
19	1,54,179	1,62,000	6,48,695	6,04,000	17,27,032	16,97,000	-31,71,855	-48,18,000	- - - TOTAL.
20	-	-	-	-	-	-	2,84,06,978	2,97,36,000	<b>POST OFFICE.</b>
21	-	-	-	-	-	-	1,27,23,698	1,39,35,000	<b>TELEGRAPH.</b>
22	-	-	-	-	-	-	7,00,863	7,02,000	<b>MINT.</b>
23	15,31,765	21,15,000	23,31,510	33,37,000	21,57,185	24,09,000	1,55,16,905	2,50,80,000	<b>SALARIES AND EXPENSES OF CIVIL DEPARTMENTS:</b> General Administration. Law and Justice: Courts. Jails. Police. Ports and Pilotage. Education. Ecclesiastical. Medical. Political. Scientific and other Minor Departments.
24	47,37,231	49,91,000	85,91,040	88,50,000	60,05,317	61,90,000	2,69,43,765	2,76,18,000	
25	9,73,988	10,87,000	23,73,312	24,80,000	18,09,412	19,05,000	89,19,095	89,98,000	
26	53,00,014	57,51,000	83,16,042	86,34,000	1,03,31,881	1,11,50,000	4,05,00,703	4,29,48,000	
27	91,447	1,17,000	12,33,468	12,00,000	-	-	25,67,217	25,84,000	
28	26,10,708	28,92,000	55,31,364	57,96,000	38,45,241	48,18,000	1,63,45,497	1,79,33,000	
29	40,105	42,000	9,09,411	2,08,000	2,49,723	2,58,000	8,92,161	9,10,000	
30	10,67,623	12,33,000	24,27,015	25,12,000	17,88,777	30,48,000	88,35,518	1,05,65,000	
31	1,22,731	4,46,000	71,162	75,000	1,23,763	96,000	1,15,32,222	95,77,000	
32	5,05,134	6,33,000	14,44,321	16,33,000	10,82,583	13,38,000	95,65,522	1,04,05,000	
33	1,69,80,746	1,92,87,000	3,25,18,645	3,47,25,000	2,74,93,862	3,12,02,000	14,16,24,605	15,66,18,000	- - - TOTAL.
34	9,014	10,000	8,49,031	8,65,000	8,25,329	7,95,000	22,11,557	21,80,000	<b>MISCELLANEOUS CIVIL CHARGES:</b> Territorial and Political Pensions. Civil Furlough and Absentee Allowances. Superannuation Allowances and Pensions. Stationery and Printing. Miscellaneous.
35	-	-	-	1,000	69	3,000	1,875	8,000	
36	8,00,212	8,42,000	28,45,243	29,41,000	29,74,115	30,65,000	90,19,242	93,99,000	
37	7,78,524	7,79,000	12,31,270	13,40,000	8,65,724	8,24,000	38,95,359	38,70,000	
38	6,55,575	6,74,000	3,69,020	4,18,000	7,51,669	2,55,000	30,59,676	26,95,000	
39	22,43,325	23,05,000	52,94,564	54,65,000	54,16,905	49,73,000	1,81,87,509	1,81,61,000	- - - TOTAL.
40	269	2,000	-	-	34,950	87,000	24,937	50,000	<b>FAMINE RELIEF AND INSURANCE:</b> Famine Relief. Construction of Protective Railways. Construction of Protective Irrigation Works. Reduction or Avoidance of Debt.
41	-	-	-	-	-	-	4,00,969	6,88,000	
42	3,198	6,000	7,88,706	6,73,000	10,90,373	10,08,000	30,27,778	33,40,000	
43	-	-	2,60,000	2,60,000	4,50,000	4,50,000	72,56,422	82,38,000	
44	3,448	8,000	10,46,706	9,33,000	15,75,323	14,95,000	1,07,20,106	93,22,000	- - - TOTAL.
45	2,68,40,557	2,95,11,000	6,65,31,098	5,27,27,000	4,73,18,913	6,18,50,000	28,34,42,865	29,23,08,000	- - Carried forward to page 18.
<b>ESTIMATE, 1911-12.</b>									
India.		India converted into £ at Rs. 15 = £1.		England.		TOTAL.		(a) Included under the following Heads:— State Railways—Interest on Debt. Interest chargeable against Companies on Advances.	
Rs.		£		£		£			
4,21,28,000		2,808,500		3,446,942		6,255,442			
34,87,000		232,500		175,500		408,000		- TOTAL.	
4,56,15,000		3,041,000		3,622,442		6,663,442			

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

HEADS OF EXPENDITURE.	BROUGHT FORWARD.		PUNJAB.		N.W. FRONTIER PROVINCE.		MADRAS.		BOMBAY.	
	1910-11.	1911-12.	1910-11.	1911-12.	1910-11.	1911-12.	1910-11.	1911-12.	1910-11.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
<b>DIRECT DEMANDS ON THE REVENUES :</b>										
Refunds and Drawback	19,70,169	21,18,000	1,49,050	1,50,000	29,207	24,000	4,76,094	5,08,000	15,59,817	1.
Assignments and Compensations	65,83,245	65,40,000	1,14,638	1,07,000	18,316	18,000	11,89,479	13,86,000	1,03,36,820	2.
Charges in respect of Collection, viz. —										
Land Revenue	2,90,21,162	2,99,80,000	46,80,491	48,76,000	5,88,174	6,32,000	1,27,50,336	1,31,01,000	78,67,486	3.
Opium (including cost of Production)	1,86,57,249	1,10,35,000	-	-	-	-	-	-	35,035	4.
Salt (including cost of Production)	16,05,377	14,87,000	-	-	-	-	16,66,971	17,11,000	23,48,850	5.
Stamps	-1,83,279	-2,36,000	1,62,914	1,62,000	22,455	22,000	4,30,450	4,48,000	2,32,879	6.
Excise	31,82,320	32,50,000	1,68,571	1,76,000	12,472	13,000	17,74,034	18,16,000	9,45,547	7.
Provincial Rates	69,363	85,000	-	-	-	-	-	-	-	8.
Customs	18,96,144	19,79,000	-	-	-	-	3,65,703	3,84,000	13,22,116	9.
Assessed Taxes	2,48,223	2,54,000	10,660	12,000	1,079	1,000	35,495	36,000	1,09,406	10.
Forest	92,96,836	1,02,01,000	7,40,543	7,68,000	72,492	81,000	32,25,801	34,04,000	20,70,417	11.
Registration	19,04,152	19,59,000	1,16,315	1,19,000	9,518	10,000	12,02,785	12,49,000	3,77,721	12.
<b>TOTAL</b>	<b>7,42,50,961</b>	<b>6,86,52,000</b>	<b>61,43,181</b>	<b>63,70,000</b>	<b>7,53,713</b>	<b>8,01,000</b>	<b>2,31,17,148</b>	<b>2,40,21,000</b>	<b>2,72,02,894</b>	13.
<b>INTEREST :</b>										
Interest on Debt	4,69,94,554	4,82,15,000	2,16,064	2,20,000	-	-	3,14,732	3,16,000	5,96,595	14.
Deduct—Amounts chargeable to Railways	4,30,61,629	4,56,16,000	-	-	-	-	-	-	-	15.
"    "    "    Irrigation	1,50,45,924	1,58,85,000	-	-	-	-	-	-	-	16.
Remainder chargeable on Ordinary Debt	-1,11,13,069	-1,32,85,000	2,16,064	2,20,000	-	-	3,14,732	3,16,000	5,96,595	17.
Interest on other Obligations	79,41,214	84,47,000	77,423	99,000	-	-	86,656	1,14,000	3,30,432	18.
<b>TOTAL</b>	<b>-31,71,865</b>	<b>-48,18,000</b>	<b>2,93,492</b>	<b>3,19,000</b>	<b>-</b>	<b>-</b>	<b>4,00,388</b>	<b>4,30,000</b>	<b>9,27,027</b>	19.
POST OFFICE	2,84,06,978	2,97,36,000	-	-	-	-	-	-	-	20.
TELEGRAPH	1,27,23,698	1,39,35,000	-	-	-	-	-	-	-	21.
MINT	7,00,863	7,02,000	-	-	-	-	-	-	6,03,810	22.
<b>SALARIES AND EXPENSES OF CIVIL DEPARTMENTS :</b>										
General Administration	1,55,16,905	2,50,80,000	14,29,329	18,33,000	3,17,266	3,19,000	15,67,404	23,45,000	22,83,854	23.
Law and Justice :										
Courts	2,59,43,765	2,76,18,000	40,93,760	41,80,000	5,70,203	6,11,000	59,22,747	61,78,000	54,54,392	24.
Jails	89,19,095	89,98,000	11,09,187	11,84,000	1,31,858	1,50,000	15,09,425	14,07,000	10,98,691	25.
Police	4,05,06,703	4,29,48,000	56,50,190	58,27,000	15,59,933	16,01,000	90,45,389	83,40,000	94,80,081	26.
Ports and Pilotage	25,67,217	25,84,000	-	-	-	-	22,112	20,000	78,185	27.
Education	1,63,45,497	1,79,33,000	22,83,817	23,39,000	1,61,796	1,14,000	39,86,111	45,65,000	47,53,732	28.
Ecclesiastical	8,92,161	9,10,000	2,44,915	2,37,000	38,416	40,000	3,37,659	3,67,000	8,52,009	29.
Medical	88,35,518	1,05,65,000	14,19,589	21,75,000	2,19,909	1,72,000	18,22,100	17,98,000	22,72,567	30.
Political	1,15,32,222	95,77,000	6,13,208	6,21,000	31,44,973	31,15,000	1,13,181	1,20,000	9,53,273	31.
Scientific and other Minor Departments	95,65,522	1,04,05,000	7,77,897	8,11,000	88,717	95,000	14,46,490	15,29,000	9,39,779	32.
<b>TOTAL</b>	<b>14,16,24,605</b>	<b>15,56,18,000</b>	<b>1,76,21,802</b>	<b>1,93,17,000</b>	<b>62,33,091</b>	<b>62,17,000</b>	<b>2,47,72,828</b>	<b>2,67,29,000</b>	<b>2,76,66,563</b>	33.
<b>MISCELLANEOUS CIVIL CHARGES :</b>										
Territorial and Political Pensions	22,11,557	21,89,000	1,47,650	1,42,000	60,206	63,000	3,77,369	3,34,000	5,80,430	34.
Civil Furlough and Absentee Allowances	1,675	8,000	-	-	-	-	3,957	1,000	641	35.
Superannuation Allowances and Pensions	90,19,242	93,99,000	17,67,480	18,80,000	1,22,001	1,29,000	25,48,381	26,05,000	30,03,011	36.
Stationery and Printing	38,95,359	38,70,000	7,54,941	7,98,000	83,503	81,000	22,56,528	20,90,000	18,86,390	37.
Miscellaneous	30,59,676	28,95,000	3,50,787	3,71,000	52,285	24,000	4,18,567	4,31,000	4,30,018	38.
<b>TOTAL</b>	<b>1,81,87,509</b>	<b>1,81,61,000</b>	<b>30,20,758</b>	<b>31,91,000</b>	<b>3,17,995</b>	<b>2,97,000</b>	<b>56,04,802</b>	<b>54,67,000</b>	<b>59,09,490</b>	39.
<b>FAMINE RELIEF AND INSURANCE :</b>										
Famine Relief	34,937	56,000	114	1,20,000	-	-	-70	15,000	-	40.
Construction of Protective Railways	4,00,969	6,88,000	-	-	-	-	-	-	-	41.
Construction of Protective Irrigation Works	30,27,778	33,40,000	8	-	-	-	69,874	60,000	21,73,718	42.
Reduction or Avoidance of Debt	72,56,422	52,38,000	1,40,000	1,40,000	-	-	2,50,000	2,80,000	13,70,000	43.
<b>TOTAL</b>	<b>1,07,20,106</b>	<b>93,22,000</b>	<b>1,40,122</b>	<b>2,60,000</b>	<b>-</b>	<b>-</b>	<b>3,10,604</b>	<b>3,25,000</b>	<b>35,43,718</b>	44.
Carried forward to page 14	28,34,42,865	29,23,08,000	2,72,19,445	2,94,57,000	73,04,799	73,15,000	5,42,14,630	5,89,72,000	6,58,53,502	45.

Provinces of *British India*, and in *England*, for 1911-12, compared with the Results of 1910-11—*continued*.

BOMBAY.	TOTAL INDIA.				ENGLAND.		GRAND TOTAL.		HEADS OF EXPENDITURE.	
	Rupees.		Rupees converted into £ at Rs. 15 = £1.		1910-11.	1911-12.	1910-11.	1911-12.		
	1910-11.	1911-12.	1910-11.	1911-12.						
	Rs.	Rs.	Rs.	£	£	£	£	£	£	
1	18,95,000	41,84,337	46,93,000	278,986	312,900	-	-	278,986	312,900	DIRECT DEMANDS ON THE REVENUES:
2	1,04,06,000	1,82,42,298	1,84,37,000	1,216,153	1,229,100	-	-	1,216,153	1,229,100	Refunds and Drawbacks.
3	63,00,000	5,49,07,649	5,68,89,000	3,660,510	3,792,600	1,916	2,036	3,662,426	3,794,636	Assignments and Compensations.
4	35,000	1,86,92,284	1,10,70,000	1,246,152	738,000	505	1,601	1,246,657	739,601	Charges in respect of Collection, viz.:-
5	23,33,000	66,18,198	55,36,000	374,547	369,100	2,529	729	377,076	369,829	Land Revenue.
6	2,34,000	6,65,419	6,30,000	44,361	42,000	79,469	89,931	123,820	131,931	Opium (including cost of Production).
7	10,65,000	60,82,944	63,20,000	405,630	421,300	464	111	405,994	421,411	Salt (including cost of Production).
8	-	69,363	85,000	4,624	5,700	-	-	4,624	5,700	Stamps.
9	13,78,000	35,83,963	37,41,000	238,931	249,400	635	467	239,566	249,867	Excise.
10	1,14,000	4,04,863	4,17,000	26,991	27,800	-	-	26,991	27,800	Provincial Rates.
11	29,25,000	1,54,06,088	1,73,79,000	1,027,072	1,158,600	6,189	6,183	1,033,261	1,164,783	Customs.
12	3,83,000	36,10,491	37,20,000	240,699	248,000	-	-	240,699	248,000	Assessed Taxes.
13	2,90,73,000	13,14,67,897	12,59,17,000	8,784,526	8,594,500	91,697	101,058	8,856,223	8,695,558	Forest.
										Registration.
										- - - TOTAL.
14	6,49,000	4,81,21,945	4,94,00,000	3,208,130	3,293,300	5,781,552	6,022,639	8,989,682	9,315,939	INTEREST:
15	-	4,30,61,629	4,66,15,000	2,870,775	3,041,000	3,396,910	3,622,442	6,267,665	6,663,448	Interest on Debt.
16	-	1,50,45,894	1,58,65,000	1,003,066	1,057,700	112,344	116,595	1,115,410	1,174,295	Deduct—Amounts chargeable to Railways.
17	6,49,000	-99,85,878	-1,20,80,000	-665,711	-805,400	2,272,298	2,283,602	1,606,587	1,478,202	" " " Irrigation.
18	3,47,000	84,34,730	90,07,000	562,315	600,500	-	-	562,315	600,500	Remainder chargeable on Ordinary Debt.
19	9,96,000	-15,50,948	-30,73,000	-103,396	-204,900	2,272,298	2,283,602	2,168,902	2,078,702	Interest on other Obligations.
										- - - TOTAL.
20	-	2,84,06,978	2,97,36,000	1,893,798	1,982,400	57,094	54,921	1,950,892	2,037,321	POST OFFICE.
21	-	1,27,23,098	1,39,35,000	848,247	929,000	128,585	183,668	976,832	1,112,668	TELEGRAPH.
22	9,54,000	13,04,673	16,56,000	86,978	110,400	5,301	5,603	92,369	116,003	MINT.
23	35,54,000	2,11,14,768	3,31,31,000	1,407,651	2,208,700	348,609	442,343	1,756,260	2,651,043	SALARIES AND EXPENSES OF CIVIL DEPARTMENTS:
24	55,63,000	4,29,84,867	4,41,60,000	2,865,658	2,944,000	1,372	3,090	2,867,030	2,947,090	General Administration.
25	11,40,000	1,27,68,256	1,39,30,000	851,317	862,600	-	50	851,217	862,650	Law and Justice:
26	1,00,98,000	6,52,42,316	6,88,14,000	4,349,488	4,587,600	2,124	1,671	4,351,612	4,589,271	Courts.
27	78,000	26,67,514	26,62,000	177,834	178,800	56	46	177,890	178,846	Jails.
28	50,70,000	2,75,30,953	3,00,21,000	1,835,397	2,001,400	10,846	10,563	1,846,243	2,011,963	Police.
29	3,47,000	18,65,160	19,01,000	124,344	126,700	334	305	124,678	127,005	Ports and Pilotage.
30	28,03,000	1,45,69,743	1,79,13,000	971,316	1,147,600	11,606	11,601	982,922	1,159,201	Education.
31	9,50,000	1,63,56,807	1,43,83,000	1,090,454	968,900	5,016	10,005	1,095,470	968,905	Ecclesiastical.
32	12,59,000	1,28,18,405	1,41,99,000	854,580	946,600	23,485	23,745	878,045	970,345	Medical.
33	3,05,02,000	21,79,18,779	23,94,43,000	14,527,919	15,962,900	403,448	503,419	14,931,367	16,466,319	Political.
										Scientific and other Minor Departments.
										- - - TOTAL.
34	5,48,000	33,77,212	32,76,000	225,148	218,400	10,858	11,100	236,006	229,500	MISCELLANEOUS CIVIL CHARGES:
35	6,000	6,273	15,000	418	1,000	394,893	424,740	395,811	425,740	Territorial and Political Pensions.
36	31,69,000	1,64,60,115	1,71,82,000	1,097,341	1,145,400	2,048,548	2,040,495	3,145,889	3,185,895	Civil Furlough and Absentee Allowances.
37	18,74,000	88,76,621	87,19,000	591,775	581,300	122,384	104,904	714,169	686,204	Superannuation Allowances and Pensions.
38	18,37,000	43,20,333	53,58,000	288,022	357,200	31,370	34,935	319,392	392,136	Stationery and Printing.
39	74,34,000	3,30,40,554	3,45,50,000	2,202,704	2,303,300	2,608,063	2,616,174	4,810,767	4,919,474	Miscellaneous.
										- - - TOTAL.
40	11,00,000	35,041	12,91,000	2,338	86,100	-	-	2,338	86,100	FAMINE RELIEF AND INSURANCE:
41	-	4,00,000	6,88,000	28,731	45,900	10,164	16,096	36,895	60,996	Famine Relief.
42	23,38,000	52,71,178	57,38,000	351,412	382,500	8,262	4,584	359,674	387,084	Construction of Protective Railways.
43	18,70,000	90,16,422	69,98,000	601,095	466,500	-	-	601,095	466,500	Construction of Protective Irrigation Works.
44	48,98,000	1,47,23,610	1,47,15,000	981,574	981,000	18,428	19,680	1,000,000	1,000,680	Reduction or Avoidance of Debt.
										- - - TOTAL.
45	7,38,27,000	43,80,35,241	45,98,79,000	29,302,350	30,658,800	5,585,002	5,768,125	34,787,352	36,426,725	- - - Carried forward to page 15.

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

HEADS OF EXPENDITURE.	INDIA, GENERAL.		CENTRAL PROVINCES AND BERAR.		BURMA.		
	1910-11.	1911-12.	1910-11.	1911-12.	1910-11.	1911-12.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward from page 8 - - -	7,58,03,505	7,92,67,000	2,81,73,450	2,46,45,000	4,17,74,842	4,43,08,000	1
<b>RAILWAY REVENUE ACCOUNT :</b>							
State Railways :							
Interest on Debt - - - - -	3,99,69,554	4,21,28,000	-	-	-	-	2
Annuities in purchase of Railways - -	-	-	-	-	-	-	3
Sinking Funds - - - - -	-	-	-	-	-	-	4
Interest chargeable against Companies on Advances.	30,92,075	31,87,000	-	-	-	-	5
Interest on Capital deposited by Companies -	28,94,820	26,76,000	-	-	-	-	6
Guaranteed Companies :							
Surplus Profits, Land, and Supervision -	-10,642	-	-	-	-	-	7
Subsidized Companies :							
Land, &c. - - - - -	3,79,498	14,59,000	-	-	-	-	8
Miscellaneous Railway Expenditure - - -	4,78,990	5,95,000	-	-	-	-	9
TOTAL - - -	4,68,04,295	5,03,46,000	-	-	-	-	10
<b>IRRIGATION :</b>							
Major Works :							
Working Expenses - - - - -	-	-	29,600	40,000	2,61,250	3,25,000	11
Interest on Debt - - - - -	-16,85,160	-17,49,000	2,31,247	2,78,000	5,39,063	6,82,000	12
Minor Works and Navigation - - - - -	3,83,355	2,95,000	4,57,374	6,00,000	13,02,074	14,39,000	13
TOTAL - - -	-13,01,805	-14,54,000	7,18,221	9,18,000	21,01,387	23,46,000	14
<b>OTHER PUBLIC WORKS :</b>							
Construction of Railways charged to Provincial Revenues.	-	-	-	-	-	-	15
Civil Works - - - - -	15,12,805	14,51,000	65,71,896	66,59,000	87,94,872	1,02,90,000	16
TOTAL - - -	15,12,805	14,51,000	65,71,896	66,59,000	87,94,872	1,02,90,000	17
<b>MILITARY SERVICES :</b>							
Army :							
Effective - - - - -	20,41,48,428	20,89,65,000	-	-	-	-	18
Non-effective - - - - -	1,05,14,653	1,04,17,000	-	-	-	-	19
Marine - - - - -	35,64,182	38,87,000	-	-	-	-	20
Military Works - - - - -	1,30,75,454	1,27,45,000	-	-	-	-	21
Special Defences (1902) - - - - -	38,785	90,000	-	-	-	-	22
TOTAL - - -	23,13,41,500	23,60,74,000	-	-	-	-	23
<b>TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL - - - - -</b>							
	35,41,60,300	36,56,83,000	3,04,63,567	3,22,22,000	5,36,71,101	5,69,44,000	24
Add—Portion of Allotments to Provincial Governments not spent by them in the year.	-	-	2,80,556	10,73,000	10,00,297	-	25
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances.	-	-	-	-	-	7,22,000	26
<b>TOTAL EXPENDITURE CHARGED TO REVENUE - - - - -</b>	35,41,60,300	36,56,83,000	3,07,44,123	3,32,95,000	5,46,71,398	5,62,22,000	27
<b>RAILWAY AND IRRIGATION AND OTHER CAPITAL NOT CHARGED TO REVENUE :</b>							
Capital Outlay on Railways and Irrigation Works :							
State Railways - - - - -	10,58,16,610	7,31,42,000	-	-	-	-	28
Irrigation Works - - - - -	-	-	1,39,245	3,25,000	12,02,861	25,00,000	29
TOTAL - - -	10,58,16,610	7,31,42,000	1,39,245	3,25,000	12,02,861	25,00,000	30
Redemption of Liabilities - - - - -	-	-	-	-	-	-	31
Initial Expenditure on New Capital at Delhi	-	15,00,000	-	-	-	-	32

Provinces of *British India*, and in *England*, for 1911-12, compared with the Results of 1910-11—*continued*.

	EASTERN BENGAL AND ASSAM.		BENGAL.		UNITED PROVINCES OF AGRA AND OUDH.		CARRIED FORWARD.		HEADS OF EXPENDITURE.
	1910-11.	1911-12.	1910-11.	1911-12.	1910-11.	1911-12.	1910-11.	1911-12.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	2,68,40,557	2,95,11,000	6,85,31,698	5,27,27,000	4,73,18,813	6,18,50,000	28,34,42,865	29,23,08,000	- - - Brought forward from page 9.
2	-	-	-	-	-	-	3,99,69,554	4,21,28,000	RAILWAY REVENUE ACCOUNT: State Railways: Interest on Debt.
3	-	-	-	-	-	-	-	-	Annuities in purchase of Railways.
4	-	-	-	-	-	-	-	-	Sinking Funds.
5	-	-	-	-	-	-	30,92,075	34,87,000	Interest chargeable against Companies on Advances.
6	-	-	-	-	-	-	28,94,820	26,76,000	Interest on Capital deposited by Companies.
7	-	-	-	-	-	-	-10,642	-	Guaranteed Companies: Surplus Profits, Land, and Supervision.
8	5,553	5,000	3,604	-	11,583	1,000	4,00,238	14,65,000	Subsidized Companies: Land, &c.
9	6,483	11,000	-	-	-	-	4,85,473	6,06,000	Miscellaneous Railway Expenditure.
10	12,036	16,000	3,604	-	11,583	1,000	4,68,31,518	5,03,62,000	- - - TOTAL.
11	-	-	14,55,185	14,47,000	34,56,026	35,93,000	52,02,081	54,05,000	IRRIGATION: Major Works: Working Expenses.
12	-	-	23,10,355	23,36,000	34,91,869	35,64,000	48,86,374	50,11,000	Interest on Debt.
13	1,07,133	1,04,000	20,72,618	18,77,000	6,16,386	5,69,000	49,38,940	48,84,000	Minor Works and Navigation.
14	1,07,133	1,04,000	58,38,158	56,60,000	75,64,281	77,26,000	1,50,27,375	1,53,00,000	- - - TOTAL.
15	11,928	21,000	-	-	-	-	11,928	21,000	OTHER PUBLIC WORKS: Construction of Railways charged to Provincial Revenues.
16	66,87,651	71,24,000	82,94,499	1,06,50,000	79,04,193	76,38,000	3,97,65,916	4,37,12,000	Civil Works.
17	66,99,579	71,45,000	82,94,499	1,06,50,000	79,04,193	76,38,000	3,97,77,844	4,37,33,000	- - - TOTAL.
18	-	-	-	-	-	-	20,41,48,426	20,89,65,000	MILITARY SERVICES: Army: Effective.
19	-	-	-	-	-	-	1,05,14,653	1,04,17,000	Non-effective.
20	-	-	-	-	-	-	35,64,182	38,57,000	Marine.
21	-	-	-	-	-	-	1,30,75,454	1,27,45,000	Military Works.
22	-	-	-	-	-	-	33,785	90,000	Special Defences (1902).
23	-	-	-	-	-	-	23,13,41,500	23,60,74,000	- - - TOTAL.
24	3,36,59,305	3,67,76,000	8,26,67,959	6,90,37,000	6,37,98,870	7,71,15,000	61,64,21,102	63,77,77,000	{ TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL.
25	55,39,698	3,51,000	39,60,612	1,31,54,000	36,35,904	4,61,000	1,53,17,067	1,50,49,000	Add—Portion of Allotments to Provincial Governments not spent by them in the year.
26	-	-	-	-	-	-	-	7,22,000	Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances.
27	8,91,99,003	3,71,27,000	8,66,28,571	8,22,01,000	6,64,34,774	7,75,76,000	63,17,38,169	65,21,04,000	{ TOTAL EXPENDITURE CHARGED TO REVENUE.
28	-	-	-	-	-	-	10,58,16,610	7,31,42,000	RAILWAY AND IRRIGATION AND OTHER CAPITAL NOT CHARGED TO REVENUE: Capital Outlay on Railways and Irrigation Works: State Railways.
29	-	-	-	-	10,01,442	10,47,000	23,43,548	38,72,000	Irrigation Works.
30	-	-	-	-	10,01,442	10,47,000	10,81,60,158	7,70,14,000	- - - TOTAL.
31	-	-	-	-	-	-	-	-	Redemption of Liabilities.
32	-	-	-	-	-	-	-	15,00,000	Initial Expenditure on New Capital at Delhi.

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

HEADS OF EXPENDITURE.	BROUGHT FORWARD.		PUNJAB.		N.W. FRONTIER PROVINCE.		MADRAS.		BOMBAY.	
	1910-11.	1911-12.	1910-11.	1911-12.	1910-11.	1911-12.	1910-11.	1911-12.	1910-11.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward from page 10 - -	28,34,42,865	29,23,08,000	2,72,19,445	2,94,57,000	73,04,799	73,15,000	5,42,14,630	5,69,72,000	6,58,53,502	1
<b>RAILWAY REVENUE ACCOUNT :</b>										
State Railways :										
Interest on Debt - - - - -	3,99,69,554	4,21,28,000	-	-	-	-	-	-	-	2
Annuities in purchase of Railways -	-	-	-	-	-	-	-	-	-	3
Sinking Funds - - - - -	-	-	-	-	-	-	-	-	-	4
Interest chargeable against Companies on Advances.	30,92,075	34,87,000	-	-	-	-	-	-	-	5
Interest on Capital deposited by Companies.	28,94,820	26,76,000	-	-	-	-	-	-	-	6
Guaranteed Companies : Surplus Profits, Land, and Supervision	- 10,642	-	-	-	-	-	-	-	-	7
Subsidized Companies : Land, &c. - - - - -	4,00,238	14,65,000	-	-	-	-	-	-	23,876	8
Miscellaneous Railway Expenditure -	4,85,473	6,06,000	-	-	-	-	-	-	1,701	9
<b>TOTAL - - -</b>	<b>4,68,31,518</b>	<b>5,03,62,000</b>	-	-	-	-	-	-	<b>25,577</b>	<b>10</b>
<b>IRRIGATION :</b>										
Major Works :										
Working Expenses - - - - -	52,02,061	54,05,000	74,15,645	79,31,000	3,15,664	3,00,000	23,57,219	21,50,000	13,53,730	11
Interest on Debt - - - - -	48,86,374	50,11,000	51,31,439	56,75,000	3,48,722	4,38,000	28,04,748	28,28,000	18,24,713	12
Minor Works and Navigation - - -	49,38,940	48,84,000	11,28,565	11,53,000	90,069	48,000	37,58,265	37,32,000	33,56,346	13
<b>TOTAL - - -</b>	<b>1,50,27,375</b>	<b>1,53,00,000</b>	<b>1,37,25,649</b>	<b>1,47,59,000</b>	<b>7,54,455</b>	<b>7,84,000</b>	<b>89,20,230</b>	<b>87,10,000</b>	<b>65,34,789</b>	<b>14</b>
<b>OTHER PUBLIC WORKS :</b>										
Construction of Railways charged to Provincial Revenues.	11,928	21,000	-	-	-	-	-	-	-	15
Civil Works - - - - -	3,97,65,916	4,37,12,000	55,69,989	66,44,000	21,54,275	21,09,000	99,42,041	1,14,15,000	94,10,820	16
<b>TOTAL - - -</b>	<b>3,97,77,844</b>	<b>4,37,33,000</b>	<b>55,69,989</b>	<b>66,44,000</b>	<b>21,54,275</b>	<b>21,09,000</b>	<b>99,42,041</b>	<b>1,14,15,000</b>	<b>94,10,820</b>	<b>17</b>
<b>MILITARY SERVICES :</b>										
Army :										
Effective - - - - -	20,41,48,426	20,89,65,000	-	-	-	-	-	-	-	18
Non-effective - - - - -	1,05,14,553	1,04,17,000	-	-	-	-	-	-	-	19
Marine - - - - -	35,64,182	38,57,000	-	-	-	-	-	-	-	20
Military Works - - - - -	1,30,75,454	1,27,45,000	-	-	-	-	-	-	-	21
Special Defences (1902) - - - - -	38,785	90,000	-	-	-	-	-	-	-	22
<b>TOTAL - - -</b>	<b>23,13,41,500</b>	<b>23,60,74,000</b>	-	-	-	-	-	-	-	<b>23</b>
<b>TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL - - - - -</b>	<b>61,64,21,102</b>	<b>63,77,77,000</b>	<b>4,65,15,083</b>	<b>5,08,60,000</b>	<b>1,02,13,529</b>	<b>1,02,08,000</b>	<b>7,30,76,901</b>	<b>7,70,97,000</b>	<b>8,18,24,688</b>	<b>24</b>
Add—Portion of Allotments to Provincial Governments not spent by them in the year.	1,53,17,067	1,50,49,000	41,99,121	27,29,000	-	-	23,16,383	31,52,000	75,85,480	25
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances.	-	7,22,000	-	-	-	-	-	-	-	26
<b>TOTAL EXPENDITURE CHARGED TO REVENUE - - - - -</b>	<b>63,17,38,169</b>	<b>65,21,04,000</b>	<b>5,07,14,204</b>	<b>5,35,89,000</b>	<b>1,02,13,529</b>	<b>1,02,08,000</b>	<b>7,53,93,284</b>	<b>8,02,49,000</b>	<b>8,94,10,148</b>	<b>27</b>
<b>RAILWAY AND IRRIGATION AND OTHER CAPITAL NOT CHARGED TO REVENUE:</b>										
Capital Outlay on Railways and Irrigation Works :										
State Railways - - - - -	10,58,16,610	7,31,42,000	-	-	-	-	-	-	-	28
Irrigation Works - - - - -	23,43,548	38,72,000	1,18,75,954	1,53,80,000	20,70,867	30,38,000	7,01,308	3,50,000	1,45,412	29
<b>TOTAL - - -</b>	<b>10,81,60,158</b>	<b>7,70,14,000</b>	<b>1,18,75,954</b>	<b>1,53,80,000</b>	<b>20,70,867</b>	<b>30,38,000</b>	<b>7,01,308</b>	<b>3,50,000</b>	<b>1,45,412</b>	<b>30</b>
Redemption of Liabilities - - - - -	-	-	-	-	-	-	-	-	-	31
Initial Expenditure on New Capital at Delhi.	-	15,00,000	-	-	-	-	-	-	-	32

Provinces of *British India*, and in *England*, for 1911-12, compared with the Results of 1910-11—*continued*.

BOMBAY.	TOTAL INDIA.				ENGLAND.		GRAND TOTAL.		HEADS OF EXPENDITURE.	
	Rupees.		Rupees converted into £ at Rs. 15 = £1.		1910-11.	1911-12.	1910-11.	1911-12.		
	1910-11.	1911-12.	1910-11.	1911-12.						
1911-12.	Rs.	Rs.	£	£	£	£	£	£		
1	7,38,27,000	43,80,35,241	45,98,79,000	29,202,350	30,658,600	5,585,002	5,768,125	34,787,352	38,426,725	- - - Brought forward from page 11.
2	-	3,99,69,554	4,21,28,000	2,664,637	2,808,500	3,177,697	3,446,942	5,842,334	6,255,442	<b>RAILWAY REVENUE ACCOUNT:</b>
3	-	-	-	-	-	3,357,634	3,357,301	3,357,634	3,357,301	State Railways:
4	-	-	-	-	-	171,264	177,677	171,264	177,677	Interest on Debt.
5	-	30,92,076	24,97,000	206,138	232,500	219,213	176,600	425,351	408,000	Annuities in purchase of Railways.
6	-	28,94,820	26,76,000	192,988	178,400	1,814,351	1,647,290	2,007,339	1,825,690	Sinking Funds.
7	-	-10,649	-	-710	-	-	-	-710	-	Interest chargeable against Companies on Advances.
8	9,000	4,24,114	14,74,000	28,374	98,300	-	-	28,274	98,300	Interest on Capital deposited by Companies.
9	-	4,87,174	6,06,000	32,479	40,400	-	-	32,479	40,400	Guaranteed Companies: Surplus Profits, Land, and Supervision.
10	9,000	4,68,57,095	5,03,71,000	3,123,806	3,358,100	8,740,159	8,804,710	11,863,965	12,162,810	Subsidized Companies: Land, &c.
										Miscellaneous Railway Expenditure.
										- - - TOTAL.
11	12,94,000	1,66,44,319	1,70,80,000	1,109,621	1,138,700	-	-	1,109,621	1,138,700	<b>IRRIGATION:</b>
12	19,16,000	1,50,45,994	1,58,65,000	1,003,066	1,057,700	112,344	116,595	1,115,410	1,174,295	Major Works:
13	31,14,000	1,32,72,185	1,29,31,000	884,813	862,000	290	840	885,103	862,840	Working Expenses.
14	63,23,000	4,49,62,498	4,58,76,000	2,997,500	3,058,400	112,634	117,435	3,110,134	3,175,835	Interest on Debt.
										Minor Works and Navigation.
										- - - TOTAL.
15	-	11,928	21,000	795	1,400	-	-	795	1,400	<b>OTHER PUBLIC WORKS:</b>
16	1,49,05,000	6,68,43,041	7,87,85,000	4,456,203	5,252,300	80,464	84,792	4,536,667	5,337,092	Construction of Railways charged to Provincial Revenues.
17	1,49,05,000	6,68,54,969	7,88,06,000	4,456,998	5,253,700	80,464	84,792	4,537,462	5,338,492	Civil Works.
										- - - TOTAL.
18	-	20,41,48,426	20,89,65,000	13,809,895	13,931,000	2,338,228	2,439,417	15,946,123	16,370,417	<b>MILITARY SERVICES:</b>
19	-	1,05,14,653	1,04,17,000	700,977	694,500	2,484,680	2,504,502	3,185,657	3,199,002	Army:
20	-	35,64,182	38,57,000	237,612	257,100	208,255	199,950	445,867	457,050	Effective.
21	-	1,30,76,454	1,27,45,000	871,697	848,700	28,740	37,250	900,437	886,950	Non-effective.
22	-	38,785	90,000	2,586	6,000	5,401	2,001	7,987	8,001	Marine.
23	-	33,13,41,600	33,60,74,000	15,422,767	15,738,300	5,063,304	5,183,120	20,486,071	20,921,420	Military Works.
										Special Defences (1902).
										- - - TOTAL.
24	9,50,64,000	82,80,51,303	87,10,06,000	55,203,421	58,067,100	19,581,563	19,958,182	74,784,984	78,025,382	<b>{ TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL.</b>
25	-	2,94,18,031	2,09,80,000	1,961,202	1,395,300	-	-	1,961,202	1,395,300	Add—Portion of Allotments to Provincial Governments not spent by them in the year.
26	73,30,000	-	80,52,000	-	536,800	-	-	-	536,800	Deduct—Proportion of Provincial Expenditure defrayed from Provincial Balances.
27	8,77,34,000	85,74,69,334	88,38,84,000	57,164,623	68,925,600	19,581,563	19,958,182	76,746,186	78,883,782	<b>{ TOTAL EXPENDITURE CHARGED TO REVENUE.</b>
28	-	10,58,16,610	7,31,42,000	7,054,441	4,876,100	1,860,764	2,140,598	8,915,205	7,018,698	<b>RAILWAY AND IRRIGATION AND OTHER CAPITAL NOT CHARGED TO REVENUE:</b>
29	2,41,000	1,71,37,089	2,28,81,000	1,142,472	1,625,400	61,416	87,651	1,203,888	1,613,051	Capital Outlay on Railways and Irrigation Works:
30	2,41,000	12,29,53,699	8,60,23,000	8,196,913	6,401,600	1,922,180	2,228,249	10,119,093	8,629,749	State Railways.
31	-	-	-	-	-	5,804,100	-	5,804,100	-	Irrigation Works.
32	-	-	15,00,000	-	100,000	-	6	-	100,006	- - - TOTAL.
										Redemption of Liabilities.
										Initial Expenditure on New Capital at Delhi.

M. F. GAUNTLET, *Comptroller and Auditor General.*  
WALTER BADOCK, *Accountant-General.*