

EAST INDIA (ESTIMATE).

ESTIMATE
OF
REVENUE AND EXPENDITURE
OF THE
GOVERNMENT OF INDIA,
For the Year 1913-14,
COMPARED WITH THE RESULTS OF 1912-13.

India Office, }
8 May 1914. }

T. W. HOLDERNESS,
Under Secretary of State for India.

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

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T. FISHER UNWIN, LONDON, W.C.

No. 1.—ABSTRACT ACCOUNT showing the ESTIMATED REVENUE

HEADS OF REVENUE.	ACCOUNTS, 1912-13.	ESTIMATE,* 1913-14.
	£.	£.
PRINCIPAL HEADS OF REVENUE:		
Land Revenue - - - - -	21,282,468	21,250,700
Opium - - - - -	5,124,592	1,638,300
Salt - - - - -	3,334,374	3,419,700
Stamps - - - - -	5,089,115	5,237,500
Excise - - - - -	8,277,919	8,890,100
Provincial Rates - - - - -	552,149	179,500
Customs - - - - -	7,197,243	7,368,400
Assessed Taxes - - - - -	1,742,397	1,914,000
Forest - - - - -	2,153,009	2,219,800
Registration - - - - -	482,022	508,900
Tributes from Native States - - - - -	623,542	628,000
TOTAL - - - £.	55,838,830	53,254,700
INTEREST - - - - - £.	1,473,708	1,382,965
POST OFFICE - - - - - £.	2,262,436	2,400,800
TELEGRAPH - - - - - £.	1,174,124	1,178,284
MINT - - - - - £.	487,359	404,564
RECEIPTS BY CIVIL DEPARTMENTS:		
Law and Justice:		
Courts - - - - -	352,051	373,200
Jails - - - - -	270,062	293,000
Police - - - - -	135,553	128,800
Ports and Pilotage - - - - -	158,746	150,500
Education - - - - -	226,126	244,000
Medical - - - - -	82,505	77,376
Scientific and other Minor Departments - - - - -	111,804	127,262
TOTAL - - - £.	1,334,847	1,394,138
MISCELLANEOUS:		
Receipts in aid of Superannuation, &c. - - - - -	200,386	202,149
Stationery and Printing - - - - -	92,078	91,300
Exchange - - - - -	100,879	113,900
Miscellaneous - - - - -	371,864	334,211
TOTAL - - - £.	765,207	741,560
RAILWAYS:		
State Railways (Gross Receipts) - - - - -	36,686,364	37,133,530
Deduct—Working Expenses - - - - -	18,682,087	19,276,900
Surplus profits paid to Companies, &c. - - - - -	709,642	432,000
Net Receipts - - - - -	17,294,635	17,424,630
Guaranteed Railways - - - - -	3,980	—
Subsidized Companies (Government share of surplus profits and Repayment of Advances of Interest). - - - - -	73,174	94,771
TOTAL - - - £.	17,371,789	17,519,401
IRRIGATION:		
Major Works:		
Direct Receipts - - - - -	2,607,478	2,689,300
Portion of Land Revenue due to Irrigation - - - - -	1,538,215	1,602,700
Minor Works and Navigation - - - - -	265,494	261,100
TOTAL - - - £.	4,411,217	4,553,100
OTHER PUBLIC WORKS:		
Civil Works - - - - -	355,447	279,900
MILITARY RECEIPTS:		
Army:		
Effective - - - - -	1,107,244	1,087,730
Non-effective - - - - -	120,559	123,158
Marine - - - - -	87,669	84,300
Military Works - - - - -	72,162	76,700
TOTAL - - - £.	1,387,634	1,371,888
TOTAL REVENUE - - - £.	86,862,598	84,481,300

* 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 1913-14, compared with the RESULTS of 1912-13.

HEADS OF EXPENDITURE.		ACCOUNTS, 1912-13.	ESTIMATE,* 1913-14.
		£.	£.
DIRECT DEMANDS ON THE REVENUES:			
Refunds and Drawbacks			
Assignments and Compensations		324,705	336,100
Charges in respect of Collection, viz.:		1,214,623	1,254,100
Land Revenue			
Opium (including cost of Production)		3,868,020	3,983,629
Salt (including cost of Production)		599,729	1,070,644
Stamps		374,008	308,532
Excise		153,898	177,145
Provincial Rates		428,671	439,895
Customs		1,859	—
Assessed Taxes		287,248	263,234
Forest		28,387	30,800
Registration		1,152,585	1,176,013
		240,532	254,200
	TOTAL	8,653,804	9,354,152
INTEREST:			
Interest on Debt			
<i>Deduct</i> —Amounts chargeable to Railways		9,524,108	9,312,797
" Amounts chargeable to Irrigation		7,072,548	7,184,733
Remainder chargeable on Ordinary Debt		1,252,513	1,302,174
Interest on other Obligations		1,169,047	825,890
		641,488	729,100
	TOTAL	1,810,535	1,654,990
POST OFFICE		2,028,567	2,108,887
TELEGRAPH		1,105,946	1,174,141
MINT		142,348	131,764
SALARIES AND EXPENSES OF CIVIL DEPARTMENTS:			
General Administration			
Law and Justice:		1,944,082	1,983,535
Courts		2,980,302	3,077,850
Jails		373,688	987,466
Police		4,658,000	4,866,330
Ports and Pilotage		181,982	198,300
Education		2,610,132	2,229,183
Ecclesiastical		128,003	128,549
Medical		1,327,218	1,360,820
Political		1,005,923	1,160,646
Scientific and other Minor Departments		872,325	1,012,586
	TOTAL	16,688,755	18,005,265
MISCELLANEOUS CIVIL CHARGES:			
Territorial and Political Pensions		219,400	223,988
Civil Furlough and Absentee Allowances		412,184	451,626
Superannuation Allowances and Pensions		3,284,319	3,403,259
Stationery and Printing		679,642	720,107
Miscellaneous		330,778	598,833
	TOTAL	4,926,223	5,397,813
FAMINE RELIEF AND INSURANCE:			
Famine Relief		188,885	171,500
Construction of Protective Railways		41,411	9,341
Construction of Protective Irrigation Works		428,501	488,856
Reduction or Avoidance of Debt		343,203	328,500
	TOTAL	1,000,000	998,297
RAILWAY REVENUE ACCOUNT:			
State Railways:—Interest on Debt		6,683,164	6,778,133
Annuities in purchase of Railways		3,357,872	3,379,581
Sinking Funds		184,437	191,708
Interest chargeable against Companies on Advances		389,384	406,800
Interest on Capital deposited by Companies		1,864,082	1,973,677
Subsidized Companies:—Land, &c.		83,674	82,400
Miscellaneous Railway Expenditure		66,042	57,300
	TOTAL	12,568,435	12,869,399
IRRIGATION:			
Major Works:—Working Expenses		1,168,440	1,230,914
Interest on Debt		1,282,513	1,302,174
Expenditure on Protective Irrigation Works in addition to that charged under Famine Relief and Insurance		—	88,400
Minor Works and Navigation		850,075	929,256
	TOTAL	3,301,028	3,546,144
OTHER PUBLIC WORKS:			
Construction of Railways charged to Provincial Revenues		4,268	2,500
Civil Works		6,059,503	7,020,884
	TOTAL	6,063,789	7,023,384
MILITARY SERVICES:			
Army: Effective		16,338,619	16,588,749
Non-effective		3,287,907	3,247,042
Marine		479,928	498,649
Military Works		887,379	953,590
Special Defences (1902)		9,267	22,601
	TOTAL	20,953,100	21,311,231
	TOTAL EXPENDITURE	79,240,914	83,478,472
		Accounts, 1912-13.	Estimate, 1913-14.
		£.	£.
<i>Add</i> —Portion of Allotments to Provincial Governments not spent by them in the Year		4,514,050	135,700
<i>Deduct</i> —Portion of Provincial Expenditure defrayed from Provincial Balances		—	787,400
	TOTAL EXPENDITURE CHARGED TO REVENUE	83,754,964	82,876,772
RAILWAY AND IRRIGATION AND OTHER CAPITAL NOT CHARGED TO REVENUE:			
Capital Outlay on Railways and Irrigation Works:			
State Railways		8,812,895	10,281,881
Irrigation Works		1,408,329	1,313,881
Initial Expenditure on New Capital at Delhi		114,894	485,911
	TOTAL	10,336,118	12,081,673
		ACCOUNTS, 1912-13.	ESTIMATE,* 1913-14.
		£.	£.
Revenue		86,862,598	84,481,300
Expenditure chargeable to Revenue		83,754,964	82,876,772
Surplus		£. 3,107,634	1,604,528

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

HEADS OF REVENUE.	INDIA, GENERAL.		CENTRAL PROVINCES AND PEHAR.		BURMA.		ASSAM.		
	1912-13.	1913-14.	1912-13.	1913-14.	1912-13.	1913-14.	1912-13.	1913-14.	
PRINCIPAL HEADS OF REVENUE :	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Land Revenue - - - - -	19,47,733	20,71,000	1,82,89,929	1,82,05,000	4,51,89,547	4,56,81,000	77,90,288	78,37,000	1
Opium - - - - -	20,370	31,000	5,16,337	5,10,000	3,99,441	3,84,000	5,27,297	5,36,000	2
Salt - - - - -	1,19,34,460	1,20,00,000	-	-	21,12,131	22,70,000	1,246	1,000	3
Stamp - - - - -	6,54,818	8,34,000	37,14,485	38,50,000	36,07,651	35,50,000	13,02,212	14,10,000	4
Excise - - - - -	20,26,646	22,03,000	1,06,04,485	1,14,00,000	81,15,928	83,87,300	48,52,038	51,88,000	5
Provincial Rates - - - - -	14,144	3,000	-	-	-	-	9,300	11,000	6
Customs - - - - -	36,575	36,000	2,71,882	3,00,000	1,91,15,159	1,84,40,000	-	-	7
Assessed Taxes - - - - -	25,15,089	26,33,000	7,41,260	8,50,000	19,78,460	22,37,000	4,02,050	4,13,000	8
Forest - - - - -	8,08,789	8,76,000	31,71,815	31,00,000	1,10,07,715	1,15,47,000	11,42,091	11,11,000	9
Registration - - - - -	40,154	50,000	3,89,805	4,00,000	2,28,167	2,40,000	93,275	1,05,000	10
Tributes from Native States - - - - -	20,68,974	20,52,000	2,37,937	2,39,000	4,53,900	4,54,000	50,100	50,000	11
TOTAL - - - - -	2,20,67,723	2,27,89,000	3,79,36,935	3,90,54,000	9,21,84,099	9,31,90,000	1,61,89,807	1,66,62,000	12
INTEREST - - - - -	76,78,077	82,27,000	1,80,289	1,82,000	1,50,845	1,41,000	13,336	24,000	13
POST OFFICE - - - - -	3,39,36,539	3,60,11,000	-	-	-	-	-	-	14
TELEGRAPH - - - - -	1,75,18,563	1,76,03,000	-	-	-	-	-	-	15
MINT - - - - -	25,54,760	22,83,000	-	-	-	-	-	-	16
RECEIPTS BY CIVIL DEPARTMENTS :									
Law and Justice :									
Courts of Law - - - - -	1,10,894	1,31,000	2,35,053	2,90,000	6,47,791	6,68,000	1,15,132	1,21,000	17
Jails - - - - -	3,81,954	4,08,000	2,31,183	2,50,000	4,59,258	5,14,000	80,424	83,000	18
Police - - - - -	35,970	45,000	26,211	25,000	4,97,655	4,45,000	1,08,099	1,27,000	19
Ports and Pilotage - - - - -	-	-	-	-	4,96,172	5,10,000	-	-	20
Education - - - - -	51,424	72,000	1,99,888	2,05,000	2,39,831	2,46,000	1,14,026	1,29,000	21
Medical - - - - -	7,495	8,000	19,587	19,000	1,11,888	1,06,000	18,709	25,000	22
Scientific and other Minor Departments - - - - -	2,33,391	2,44,000	1, 5,995	1,35,000	9,488	16,000	20,770	20,000	23
TOTAL - - - - -	8,01,128	9,03,000	8,27,917	9,24,000	24,62,079	25,45,000	4,57,244	5,00,000	24
MISCELLANEOUS :									
Receipts in aid of Superannuation, &c. - - - - -	3,25,748	3,41,000	1,53,850	1,78,000	1,00,959	1,00,000	28,328	24,000	25
Stationery and Printing - - - - -	3,99,862	4,13,000	38,545	52,000	55,203	52,000	10,862	10,000	26
Exchange - - - - -	15,13,188	17,08,000	-	-	-	-	-	-	27
Miscellaneous - - - - -	7,14,541	7,55,000	2,15,021	1,28,000	2,08,776	1, 0,000	74,288	82,000	28
TOTAL - - - - -	2,15,3,337	32,17,000	4,07,416	3,56,000	3,64,938	3,32,000	1,13,428	96,000	29
RAILWAYS :									
State Railways (Gross Receipts) - - - - -	55,01,68,551	55,68,85,000	-	-	-	-	1,22,589	1,15,000	30
Deduct—Working Expenses - - - - -	28,01,48,757	28,90,62,000	-	-	-	-	84,548	81,000	31
Surplus Profits paid to Companies, &c. - - - - -	1,06,44,628	64,80,000	-	-	-	-	-	-	32
Net Receipts - - - - -	25,93,77,168	26,13,43,000	-	-	-	-	38,041	34,000	33
Guaranteed Railways - - - - -	59,707	-	-	-	-	-	-	-	34
Subsidized Companies (Government share of surplus profits and Repayment of Advances of Interest). - - - - -	2,35,088	2,70,000	-	-	-	-	-	-	35
TOTAL - - - - -	25,96,71,963	26,16,13,000	-	-	-	-	38,041	34,000	35
IRRIGATION :									
Major Works : Direct Receipts - - - - -	-	-	93,231	1,28,000	10,03,899	11,14,000	-	-	36
Portion of Land Revenue due to Irrigation. - - - - -	-	-	4,824	5,000	1,82,602	2,16,000	-	-	37
Minor Works and Navigation - - - - -	67,776	68,000	47,423	49,000	14,41,267	14,20,000	-	-	38
TOTAL - - - - -	67,776	68,000	1,45,478	1,82,000	26,27,768	27,50,000	-	-	39
OTHER PUBLIC WORKS :									
Civil Works - - - - -	89,725	1,03,000	13,66,286	2,59,000	3,50,561	3,53,000	1,42,704	1,67,000	40
MILITARY RECEIPTS :									
Army : Effective - - - - -	1,20,99,693	1,15,91,000	-	-	-	-	-	-	41
Non-effective - - - - -	12,60,924	13,05,000	-	-	-	-	-	-	42
Marine - - - - -	12,15,039	12,95,000	-	-	-	-	-	-	43
Military Works - - - - -	10,82,428	11,50,000	-	-	-	-	-	-	44
TOTAL - - - - -	1,57,58,084	1,53,11,000	-	-	-	-	-	-	45
TOTAL REVENUE - - - - -	36,30,97,874	36,81,33,000	4,08,64,321	4,00,67,000	9,81,46,290	9,93,20,000	1,69,34,652	1,74,73,000	46

in each of the PROVINCES of *British India*, and in *England*, for 1913-14,
RESULTS of 1912-13.

	BENGAL.		BIHAR AND ORISSA.		UNITED PROVINCES OF AGRA AND OUDH.		CARRIED FORWARD.		HEADS OF REVENUE.
	1912-13.	1913-14.	1912-13.	1913-14.	1912-13.	1913-14.	1912-13.	1913-14.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	2,79,87,156	2,80,42,000	1,57,39,087	1,62,00,000	6,53,81,269	5,86,05,000	18,22,95,009	17,67,01,006	PRINCIPAL HEADS OF REVENUE : Land Revenue. Opium. Salt. Stamps. Excise. Provincial Rates. Customs. Assessed Taxes. Forest. Registration. Tributes from Native States.
2	5,04,56,391	1,96,78,000	3,90,367	4,10,000	5,72,445	6,72,000	5,28,81,648	2,22,21,000	
3	1,18,85,280	1,26,82,000	1,329	2,000	-	-	2,39,41,446	2,69,55,000	
4	2,07,43,853	2,16,00,000	65,86,385	66,00,000	1,14,90,127	1,17,50,000	4,81,01,531	4,95,94,000	
5	1,37,58,045	1,52,00,000	1,03,86,070	1,13,50,000	1,25,95,095	1,33,50,000	6,23,38,907	6,72,87,000	
6	52,02,152	1,23,000	20,49,400	1,54,000	23,68,383	23,68,000	82,43,779	26,59,000	
7	3,19,50,723	3,42,51,000	1,33,646	1,25,000	1,77,310	2,25,000	5,10,55,295	5,33,77,000	
8	55,51,652	65,00,000	13,26,240	13,50,000	25,20,200	26,51,000	1,40,35,991	1,66,34,000	
9	16,00,001	16,50,000	4,38,958	5,14,000	35,43,863	36,50,000	2,17,13,923	2,21,48,000	
10	18,23,161	19,70,000	5,71,260	6,10,000	6,53,893	6,90,000	37,97,735	40,65,000	
11	67,791	68,000	85,500	87,000	3,28,777	3,21,000	32,92,689	32,71,000	
12	16,90,27,715	14,17,64,000	3,83,10,261	3,74,11,000	9,96,31,522	9,43,42,000	47,53,28,153	44,62,12,000	- - - TOTAL.
13	17,11,597	16,75,000	2,89,001	2,14,000	14,09,544	12,88,000	1,14,32,689	1,17,51,000	INTEREST.
14	-	-	-	-	-	-	3,39,36,539	3,60,11,000	POST OFFICE.
15	-	-	-	-	-	-	1,75,18,562	1,76,03,000	TELEGRAPH.
16	-	-	-	-	-	-	25,54,760	22,83,000	MINT.
17	8,14,001	8,67,000	2,80,076	2,66,000	6,80,041	6,75,000	28,83,888	30,18,000	RECEIPTS BY CIVIL DEPARTMENTS : Law and Justice : Courts of Law. Jails. Police. Ports and Pilotage. Education. Medical. Scientific and other Minor Departments.
18	7,03,353	7,20,000	6,43,671	7,73,000	3,66,917	4,13,000	28,46,760	31,73,000	
19	2,34,082	1,65,000	54,983	49,000	97,089	99,000	10,58,089	9,50,000	
20	17,52,191	16,40,000	127	-	-	-	22,48,574	21,50,000	
21	7,77,676	8,15,000	2,31,122	2,69,000	5,11,992	5,81,000	21,25,959	23,57,000	
22	4,26,733	4,00,000	16,207	16,000	54,657	72,000	6,55,274	6,46,000	
23	2,17,931	3,13,000	25,807	28,000	1,56,332	1,87,000	7,79,712	9,43,000	
24	49,31,867	49,28,000	12,50,993	14,01,000	18,67,028	20,33,000	1,25,98,256	1,32,37,000	- - - TOTAL.
25	2,39,094	1,98,000	92,590	1,03,000	2,40,239	2,56,000	11,70,806	11,98,000	MISCELLANEOUS : Receipts in aid of Superannuation, &c. Stationery and Printing. Exchange. Miscellaneous.
26	1,31,072	1,26,000	29,529	25,000	2,34,173	2,29,000	8,89,246	9,07,000	
27	-	-	-	-	-	-	15,13,188	17,03,000	
28	8,10,728	7,18,000	3,17,998	3,44,000	3,58,219	4,49,000	26,99,521	26,36,000	
29	11,60,894	10,42,000	4,40,117	4,72,000	8,32,631	9,34,000	62,72,761	64,49,000	- - - TOTAL.
30	-	-	-	-	-	-	55,02,91,140	55,70,00,000	RAILWAYS : State Railways (Gross Receipts). Deduct - Working Expenses. Surplus Profits paid to Companies, &c. Net Receipts. Guaranteed Railways: Subsidized Companies (Government share of surplus profits and Repayment of Advances of Interest).
31	-	-	-	-	-	-	28,02,31,303	28,91,53,000	
32	-	-	-	-	-	-	1,06,44,628	64,80,000	
33	-	-	-	-	-	-	25,94,15,211	26,13,67,000	
34	-	-	-	-	-	-	59,707	-	
35	-	-	-	-	-	-	2,35,988	2,70,000	- - - TOTAL.
36	2,73,918	2,50,000	23,30,797	25,18,000	82,40,806	98,80,000	1,19,02,151	1,36,90,000	IRRIGATION : Major Works : Direct Receipts. Portion of Land Revenue due to Irrigation. Minor Works and Navigation.
37	-	-	-	-	17,19,808	17,19,000	19,07,094	19,40,000	
38	6,90,060	6,16,000	76,622	70,000	1,98,393	1,58,000	25,20,343	23,85,000	
39	9,83,076	8,66,000	24,06,319	25,88,000	1,01,18,269	1,15,52,000	1,63,29,588	1,80,15,000	- - - TOTAL.
40	5,92,051	6,27,000	3,01,253	3,38,000	4,85,022	5,94,000	33,34,502	24,51,000	OTHER PUBLIC WORKS : Civil Works.
41	-	-	-	-	-	-	1,20,09,603	1,15,91,000	MILITARY RECEIPTS : Army : Effective. Non-effective. Marine. Military Works.
42	-	-	-	-	-	-	12,60,924	13,05,000	
43	-	-	-	-	-	-	13,16,039	12,65,000	
44	-	-	-	-	-	-	10,82,428	11,50,000	
45	-	-	-	-	-	-	1,57,68,084	1,53,11,000	- - - TOTAL.
46	17,83,88,102	15,09,00,000	4,39,07,945	4,24,34,000	11,43,44,016	11,07,43,000	85,47,73,900	82,99,60,000	- - - 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.	
	1912-13.	1913-14.	1912-13.	1913-14.	1912-13.	1913-14.	1912-13.	1913-14.	1912-13.	
PRINCIPAL HEADS OF REVENUE :	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Land Revenue - - - - -	18,22,95,009	17,67,01,000	2,93,46,457	2,83,71,000	21,09,763	20,96,000	5,80,93,860	5,83,77,000	4,73,91,926	1
Opium - - - - -	5,24,81,648	2,22,21,000	5,97,193	6,02,000	45,876	50,000	4,12,353	3,86,000	2,20,31,803	2
Salt - - - - -	2,59,41,446	2,69,55,000	-	-	-	-	1,10,73,645	1,11,40,000	1,30,00,514	3
Stamps - - - - -	4,81,01,531	4,95,94,000	55,23,437	55,00,000	5,99,353	6,80,000	1,36,15,386	1,40,30,000	82,07,019	4
Excise - - - - -	6,23,38,907	6,72,87,000	70,11,862	68,74,000	4,04,055	3,40,000	3,31,86,831	3,66,50,000	2,12,27,132	5
Provincial Rates - - - - -	82,43,779	26,59,000	36,171	30,000	2,279	3,000	-	-	-	6
Customs - - - - -	5,10,95,295	5,33,77,000	15,934	18,000	-	-	80,41,056	91,56,000	4,82,16,145	7
Assessed Taxes - - - - -	1,50,35,991	1,66,34,000	16,90,367	17,40,000	1,45,141	1,51,000	34,82,133	36,71,000	57,82,331	8
Forest - - - - -	2,17,13,923	2,24,48,000	12,39,032	14,50,000	2,37,183	2,67,000	41,12,474	42,80,000	49,92,519	9
Registration - - - - -	37,97,735	40,65,000	3,61,040	3,65,000	40,818	44,000	22,58,265	23,50,000	7,82,479	10
Tributes from Native States - - - - -	32,92,889	32,71,000	1,41,874	1,44,000	-	-	44,96,619	44,97,000	14,21,355	11
TOTAL - - - - -	47,53,23,153	44,62,12,000	4,50,53,387	4,50,94,000	35,74,468	36,40,000	13,87,72,822	14,45,37,000	17,39,53,723	12
INTEREST - - - - -	1,14,32,689	1,17,51,000	3,02,782	2,65,000	20,936	27,000	9,67,571	9,96,000	23,68,650	13
POST OFFICE - - - - -	3,39,36,539	3,60,11,000	-	-	-	-	-	-	-	14
TELEGRAPH - - - - -	1,75,18,562	1,76,03,000	-	-	-	-	-	-	-	15
MINT - - - - -	25,54,760	22,83,000	-	-	-	-	-	-	47,55,615	16
RECEIPTS BY CIVIL DEPARTMENTS :										
Law and Justice :										
Courts of Law - - - - -	28,83,888	30,18,500	4,88,534	5,13,000	1,12,889	1,50,000	10,63,626	11,37,000	7,31,828	17
Jails - - - - -	28,46,760	31,73,000	3,24,563	3,61,000	26,677	36,000	5,48,948	5,50,000	8,04,589	18
Police - - - - -	10,58,089	9,50,000	1,98,478	1,98,000	31,003	30,000	5,00,043	4,90,000	2,45,679	19
Ports and Pilotage - - - - -	22,48,574	21,50,000	-	-	-	-	180	-	1,02,450	20
Education - - - - -	21,25,959	23,57,000	4,37,675	4,35,000	671	12,000	2,96,297	3,12,000	5,31,281	21
Medical - - - - -	6,55,274	6,46,000	91,339	60,000	352	-	1,53,648	1,90,000	3,25,370	22
Scientific and other Minor Departments - - - - -	7,79,712	9,43,000	1,96,905	2,37,000	1,324	3,000	5,69,022	5,82,000	1,18,689	23
TOTAL - - - - -	1,25,98,256	1,32,37,000	17,87,494	18,04,000	1,72,316	2,31,000	31,31,744	32,61,000	23,59,886	24
MISCELLANEOUS :										
Receipts in aid of Superannuation, &c. - - - - -	11,74,806	11,98,000	1,99,990	1,86,000	15,779	16,000	2,04,129	2,08,000	4,90,010	25
Stationery and Printing - - - - -	8,89,246	9,07,000	2,22,482	1,83,000	17,993	18,000	1,20,818	1,38,000	1,30,648	26
Exchange - - - - -	15,13,138	17,08,000	-	-	-	-	-	-	-	27
Miscellaneous - - - - -	26,99,521	26,36,000	10,48,398	6,46,000	1,41,474	1,25,000	4,30,073	4,37,000	5,77,138	28
TOTAL - - - - -	62,72,761	64,49,000	14,70,850	10,15,000	1,75,246	1,59,000	7,55,020	7,83,000	11,97,706	29
RAILWAYS :										
State Railways (Gross Receipts) - - - - -	55,02,91,140	55,70,00,000	-	-	-	-	-	-	-	30
Deduct—Working Expenses - - - - -	28,02,31,303	28,91,53,000	-	-	-	-	-	-	-	31
Surplus Profits paid to Companies, &c. - - - - -	1,06,44,626	64,60,000	-	-	-	-	-	-	-	32
Net Receipts - - - - -	25,94,16,211	26,13,67,000	-	-	-	-	-	-	-	
Guaranteed Railways - - - - -	59,707	-	-	-	-	-	-	-	-	33
Subsidized Companies (Government share of surplus profits and Repayment of Advances of Interest). - - - - -	2,35,088	2,70,000	-	-	-	-	-	-	-	34
TOTAL - - - - -	25,97,10,006	26,16,37,000	-	-	-	-	-	-	-	35
IRRIGATION :										
Major Works : Direct Receipts - - - - -	1,19,02,151	1,36,90,000	2,47,46,266	2,39,05,000	8,21,632	8,50,000	2,74,097	2,65,000	13,68,033	36
Portion of Land Revenue due to Irrigation. - - - - -	19,07,094	19,46,000	80,74,043	88,90,000	61,399	57,000	1,07,19,915	1,05,17,000	23,11,216	37
Minor Works and Navigation - - - - -	25,20,243	23,85,000	8,65,307	9,29,000	-	-	2,31,552	2,50,000	3,65,201	38
TOTAL - - - - -	1,63,29,588	1,80,15,000	3,36,85,816	3,37,24,000	8,83,031	9,07,000	1,12,25,564	1,10,32,000	40,44,450	39
OTHER PUBLIC WORKS :										
Civil Works - - - - -	33,34,502	24,51,000	5,89,695	5,82,000	2,90,186	1,46,000	3,14,168	3,31,000	8,03,159	40
MILITARY RECEIPTS :										
Army : Effective - - - - -	1,20,99,693	1,15,91,500	-	-	-	-	-	-	-	41
Non-effective - - - - -	12,60,924	13,06,000	-	-	-	-	-	-	-	42
Marine - - - - -	13,15,039	12,65,000	-	-	-	-	-	-	-	43
Military Works - - - - -	10,82,428	11,50,000	-	-	-	-	-	-	-	44
TOTAL - - - - -	1,57,58,084	1,53,11,000	-	-	-	-	-	-	-	45
TOTAL REVENUE - - - - -	85,47,73,900	82,99,60,000	8,37,39,814	8,24,94,000	51,16,183	51,10,000	15,51,06,580	16,09,40,000	18,94,83,279	46

THE GOVERNMENT OF INDIA, FOR THE YEAR 1913-14.

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Provinces of *British India*, and in *England*, for 1913-14, compared with the Results of 1912-13—*continued*.

BOMBAY.	TOTAL INDIA.				ENGLAND.		GRAND TOTAL.		HEADS OF REVENUE.	
	Rupees.		Rupees converted into £ at Rs. 15 = £1.		1912-13.	1913-14.	1912-13.	1913-14.		
	1912-13.	1913-14.	1912-13.	1913-14.						
	Rs.	Rs.	£	£	£	£	£	£		
1	5,32,16,000	31,92,37,015	31,87,81,000	21,282,463	21,250,700	-	-	21,282,468	21,250,700	PRINCIPAL HEADS OF REVENUE : Land Revenue. Opium. Salt. Stamps. Excise. Provincial Rates. Customs. Assessed Taxes. Forest. Registration. Tributes from Native States.
2	13,15,000	7,68,68,873	2,45,74,000	5,124,592	1,638,300	-	-	5,124,592	1,638,300	
3	1,32,00,000	5,00,15,605	5,12,95,000	3,334,374	3,419,700	-	-	3,334,374	3,419,700	
4	87,50,000	7,60,36,726	7,85,63,000	5,069,115	5,237,500	-	-	5,069,115	5,237,500	
5	2,32,00,000	12,41,68,787	13,33,51,000	8,277,919	8,890,100	-	-	8,277,919	8,890,100	
6	-	82,82,229	26,92,000	552,149	179,500	-	-	552,149	179,500	
7	4,79,75,000	10,79,58,431	11,05,28,000	7,197,229	7,363,400	14	-	7,197,243	7,368,400	
8	65,14,000	2,61,35,063	2,87,10,000	1,742,397	1,914,000	-	-	1,742,397	1,914,000	
9	48,50,000	3,22,95,131	3,32,95,000	2,153,003	2,310,600	-	-	2,153,009	2,219,600	
10	8,10,000	73,30,337	74,34,000	482,022	508,900	-	-	482,022	508,000	
11	16,08,000	93,53,137	94,20,000	623,542	628,000	-	-	623,542	628,000	
12	16,03,38,000	83,75,92,238	79,88,21,000	55,838,816	58,254,700	14	-	55,838,830	58,254,700	
13	29,14,000	1,50,92,638	1,59,53,000	1,006,176	1,083,600	467,532	319,365	1,473,708	1,382,965	INTEREST.
14	-	3,39,36,539	3,60,11,000	2,262,436	2,400,800	-	-	2,262,436	2,400,800	POST OFFICE.
15	-	1,75,18,562	1,78,03,000	1,167,904	1,173,500	6,230	4,784	1,174,154	1,178,284	TELEGRAPH.
16	37,81,000	73,10,375	60,67,000	487,359	404,500	-	61	487,359	404,564	MINT.
17	7,80,000	52,40,765	55,98,000	352,051	373,200	-	-	352,051	373,200	RECEIPTS BY CIVIL DEPARTMENTS : Law and Justice : Courts of Law. Jails. Police. Ports and Pilotage. Education. Medical. Scientific and other Minor Departments.
18	2,75,000	40,50,937	43,95,000	270,042	293,000	-	-	270,062	293,000	
19	2,03,000	2,133,292	19,31,000	135,553	128,800	-	-	135,553	128,800	
20	1,07,000	23,51,184	22,57,000	156,746	150,500	-	-	156,746	150,500	
21	5,44,000	33,91,883	36,60,000	221,126	244,000	-	-	228,126	244,000	
22	2,53,000	12,25,983	11,51,000	81,732	76,700	773	676	82,505	77,376	
23	1,30,000	16,65,652	18,95,000	111,013	126,300	761	962	111,804	127,263	
24	23,54,000	1,99,90,696	2,08,97,000	1,333,313	1,392,500	1,534	1,638	1,334,847	1,394,138	
25	4,87,000	20,80,714	21,05,000	138,714	140,300	61,672	61,849	209,386	202,140	MISCELLANEOUS : Receipts in aid of Superannuation, &c. Stationery and Printing. Exchange. Miscellaneous.
26	1,24,000	13,81,167	13,70,000	92,078	91,300	-	-	92,078	91,300	
27	-	13,13,188	17,08,000	100,879	113,900	-	-	100,879	113,900	
28	5,58,000	48,96,604	44,02,000	326,440	293,500	45,424	40,711	371,864	334,211	
29	11,79,000	93,71,673	95,85,000	658,111	639,000	107,096	102,563	765,207	741,560	- - - TOTAL.
30	-	55,02,91,140	55,70,00,000	36,896,078	37,133,300	288	230	36,896,364	37,133,530	RAILWAYS : State Railways (Gross Receipts). Deduct—Working Expenses. Surplus Profits paid to Companies, &c.
31	-	38,02,31,303	38,31,53,000	18,682,087	19,276,900	-	-	18,682,087	19,276,900	
32	-	1,06,44,836	64,50,000	709,642	432,000	-	-	709,642	432,000	Net Receipts.
33	-	25,94,15,211	26,13,67,000	17,394,347	17,424,400	288	230	17,394,635	17,424,630	Guaranteed Railways. Subsidized Companies (Government share of surplus profits and Repayment of Advances of Interest).
34	-	58,707	-	3,080	-	57,501	76,771	3,980	94,771	
35	-	25,97,10,008	26,16,37,000	17,314,000	17,442,400	57,789	77,001	17,371,789	17,519,401	- - - TOTAL.
36	16,30,000	3,91,12,179	4,03,40,000	2,807,478	2,889,300	-	-	2,807,478	2,889,300	IRRIGATION : Major Works : Direct Receipts. Portion of Land Revenue due to Irrigation.
37	26,86,000	2,30,73,667	2,40,40,000	1,538,245	1,602,700	-	-	1,538,245	1,602,700	
38	3,53,000	80,83,403	39,17,000	265,494	231,100	-	-	265,494	241,100	Minor Works and Navigation.
39	46,19,000	6,61,68,249	6,82,97,000	4,411,217	4,553,100	-	-	4,411,217	4,553,100	- - - TOTAL.
40	6,88,000	53,31,710	41,98,000	355,447	279,900	-	-	355,447	279,900	OTHER PUBLIC WORKS : Civil Works.
41	-	1,20,99,698	1,16,91,000	806,646	772,700	300,598	315,030	1,107,244	1,087,730	MILITARY RECEIPTS : Army : Effective. Non-effective Marine. Military Works.
42	-	12,00,324	13,05,000	84,082	87,000	36,497	36,158	121,559	128,158	
43	-	18,15,039	12,65,000	87,669	84,300	-	-	87,669	84,300	
44	-	10,82,428	11,50,000	72,162	76,700	-	-	72,162	76,700	
45	-	1,57,58,084	1,53,11,000	1,050,539	1,020,700	337,095	351,188	1,387,634	1,371,888	- - - TOTAL.
46	17,58,76,000	1,28,82,79,785	1,25,43,70,000	85,885,318	83,834,700	977,380	856,800	86,862,598	84,481,800	- - - 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.		ASSAM.		
	1912-13.	1913-14.	1913-13.	1913-14.	1913-13.	1913-14.	1912-13.	1913-14.	
DIRECT DEMANDS ON THE REVENUES:	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Refunds and Drawbacks - - - - -	52,945	69,000	82,249	79,000	7,15,616	7,04,000	38,065	30,000	1
Assignments and Compensations - - -	33,96,421	34,15,000	25,67,030	26,08,000	200	1,000	51,166	49,000	2
Charges in respect of Collection, viz.:									
Land Revenue - - - - -	6,74,273	7,35,000	38,38,802	40,00,000	69,83,737	69,04,000	13,91,912	15,01,000	3
Opium (including cost of Production)	8,741	9,000	-	-	-	-	-	-	4
Salt (including cost of Production)	11,47,157	13,35,000	-	-	41,988	47,000	1,358	1,000	5
Stamps - - - - -	14,79,996	14,01,000	1,24,034	1,32,000	1,02,919	1,06,000	54,143	60,000	6
Excise - - - - -	1,13,438	1,15,000	3,18,868	3,14,000	12,59,119	12,98,000	1,11,964	1,14,000	7
Provincial Rates - - - - -	-	-	-	-	-	-	-	-	8
Customs - - - - -	-	-	-	-	6,61,959	6,47,000	-	-	9
Assessed Taxes - - - - -	1,803	3,000	12,068	14,000	45,248	45,000	4,670	5,000	10
Forest - - - - -	8,83,342	10,05,000	19,16,735	19,80,000	41,57,077	41,73,000	8,08,910	9,08,000	11
Registration - - - - -	12,951	17,000	1,29,532	1,33,000	1,02,853	1,08,000	55,970	59,000	12
TOTAL - - - - -	48,11,775	53,02,000	90,19,308	92,68,000	1,40,70,716	1,40,02,000	25,16,143	27,36,000	13
INTEREST:									
Interest on Debt - - - - -	4,67,84,442	4,77,30,000	1,27,804	1,36,000	88,516	89,000	25,820	33,000	14
Deduct—Amounts chargeable to Railways (a)	4,93,46,705	5,21,77,000	-	-	-	-	-	-	15
" " " Irrigation - - - - -	1,73,66,737	1,77,53,000	-	-	-	-	-	-	16
Remainder chargeable on Ordinary Debt	-1,99,49,000	-2,22,00,000	1,27,804	1,36,000	88,516	89,000	25,820	33,000	17
Interest on other Obligations - - - - -	79,70,288	89,97,000	47,800	63,000	66,672	83,000	17,866	22,000	18
TOTAL - - - - -	-1,19,78,712	-1,32,03,000	1,75,609	1,99,000	1,55,183	1,72,000	43,686	55,000	19
POST OFFICE - - - - -	2,95,79,320	3,08,04,000	-	-	-	-	-	-	20
TELEGRAPH - - - - -	1,38,36,498	1,44,24,000	-	-	-	-	-	-	21
MINT - - - - -	11,23,928	10,45,000	-	-	-	-	-	-	22
SALARIES AND EXPENSES OF CIVIL DEPARTMENTS:									
General Administration - - - - -	65,25,829	66,39,000	10,54,536	11,17,000	20,87,977	21,11,000	7,54,026	7,22,000	23
Law and Justice:									
Courts of Law - - - - -	4,30,393	5,10,000	25,77,687	27,53,000	48,24,039	48,64,000	9,09,119	9,37,000	24
Jails - - - - -	16,93,476	18,03,000	5,61,448	6,85,000	15,66,335	16,84,000	2,48,796	2,71,000	25
Police - - - - -	14,87,690	19,20,000	33,31,457	33,80,000	1,29,23,819	1,32,20,000	22,10,987	24,38,000	26
Ports and Pilotage - - - - -	-	-	-	-	13,28,580	13,12,000	63,048	68,000	27
Education - - - - -	9,64,011	11,40,000	21,16,637	22,13,000	23,44,622	28,15,000	9,73,071	11,78,000	28
Ecclesiastical - - - - -	2,05,445	2,09,000	98,420	1,02,000	1,38,239	1,42,000	18,110	18,000	29
Medical - - - - -	21,35,280	18,39,000	10,70,733	12,25,000	21,90,764	20,78,000	6,21,244	6,89,000	30
Political - - - - -	83,33,509	89,03,000	40,212	28,000	9,39,395	14,39,000	6,91,606	15,66,000	31
Scientific and other Minor Departments	52,24,659	53,01,000	7,45,610	8,30,000	5,62,673	6,28,000	1,90,317	2,85,000	32
TOTAL - - - - -	2,70,00,292	2,82,84,000	1,15,96,740	1,23,33,000	2,89,06,443	3,04,93,000	66,80,407	81,50,000	33
MISCELLANEOUS CIVIL CHARGES:									
Territorial and Political Pensions - - -	1,83,533	2,00,000	1,82,692	1,82,000	1,59,680	1,56,000	4,686	5,000	34
Civil Furlough and Absentee Allowances	2,804	6,000	-	-	-	-	-	-	35
Superannuation Allowances and Pensions	11,39,192	14,69,000	7,57,493	8,04,000	8,56,141	9,28,000	2,13,462	2,88,000	36
Stationery and Printing - - - - -	17,220	2,25,000	3,27,183	4,39,000	7,96,935	7,63,000	1,71,241	1,72,000	37
Miscellaneous - - - - -	6,57,234	39,92,000	1,80,508	1,44,000	5,19,632	5,79,000	3,78,045	4,33,000	38
TOTAL - - - - -	19,65,543	58,98,000	14,47,876	16,29,000	23,32,368	24,26,000	7,97,434	8,98,000	39
FAMINE RELIEF AND INSURANCE:									
Famine Relief - - - - -	56,420	12,000	-37	39,000	-	-	-	-	40
Construction of Protective Railways - -	4,10,978	1,70,000	-	-	-	-	-	-	41
Construction of Protective Irrigation Works	-	12,57,000	17,56,497	20,37,000	258	13,000	-	-	42
Reduction or Avoidance of Debt - - - -	13,98,053	11,78,000	12,60,000	12,80,000	-	-	-	-	43
TOTAL - - - - -	18,65,451	62,000	30,36,460	33,56,000	258	13,000	-	-	44
Carried forward to page 12 - - - - -	6,82,03,395	7,25,96,000	2,52,75,993	2,67,85,000	4,54,04,978	4,71,96,000	1,00,39,670	1,18,39,000	45

ACCOUNTS, 1912-13.

(a) Included under the following Heads:—

State Railways—Interest on Debt - - - - -

Interest chargeable against Companies on Advances - - -

TOTAL - - - - -

India.	India converted into £ at Rs. 15 = £1.	England.	TOTAL.
Rs.	£	£	£
4,61,38,446	3,075,896	3,407,269	6,883,164
32,08,259	213,884	175,500	389,384
TOTAL - - - - -	4,93,46,705	3,289,780	3,782,768
			7,072,548

THE GOVERNMENT OF INDIA, FOR THE YEAR 1913-14.

9

in each of the PROVINCES of *British India*, and in *England*, for 1913-14,
RESULTS of 1912-13.

	BENGAL.		BIHAR AND ORISSA.		UNITED PROVINCES OF AGRA AND OUDH.		CARRIED FORWARD.		HEADS OF EXPENDITURE.	
	1912-13.	1913-14.	1912-13.	1913-14.	1912-13.	1913-14.	1912-13.	1913-14.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
1	8,62,946	8,42,000	1,21,646	1,12,000	2,02,662	2,41,000	20,78,029	20,86,000	DIRECT DEMANDS ON THE REVENUES : Refunds and Drawbacks. Assignments and Compensations. Charges in respect of Collection, viz. : Land Revenue. Opium (including cost of Production). Salt (including cost of Production). Stamps. Excise. Provincial Rates. Customs. Assessed Taxes. Forest. Registration.	
2	1,63,635	1,51,000	1,07,847	1,34,000	3,33,836	3,44,000	66,20,325	67,20,000		
3	50,74,413	55,94,000	32,67,283	34,50,000	87,45,672	89,17,000	2,99,76,092	3,11,61,000		
4	30,246	24,000	-	-	89,18,881	1,59,88,000	89,57,868	1,60,21,000		
5	2,84,165	3,15,000	65,131	69,000	-	-	15,39,794	17,67,000		
6	7,07,370	7,27,000	2,12,028	2,29,000	2,90,303	3,05,000	11,401	1,57,000		
7	5,97,657	6,29,000	5,20,700	5,41,000	4,11,683	4,38,000	33,33,434	34,87,000		
8	39,209	-	44,668	-	-	-	72,877	-		
9	13,37,357	13,72,000	16,917	18,000	-	-	20,16,233	20,37,000		
10	1,52,937	1,57,000	39,382	43,000	323	-	2,56,431	2,67,000		
11	6,60,794	6,40,000	3,58,811	3,73,000	10,29,262	18,56,000	1,04,42,731	1,09,05,000		
12	10,50,993	11,01,000	3,14,803	3,35,000	2,80,523	2,86,000	19,51,325	20,30,000		
13	1,09,61,832	1,15,52,000	50,60,316	53,24,000	2,08,18,150	2,83,73,000	6,72,54,540	7,66,47,000		- - - TOTAL.
14	4,42,546	4,39,000	1,13,894	1,02,000	9,30,090	11,31,000	4,84,93,112	4,96,50,000	INTEREST : Interest on Debt. Deduct—Amounts chargeable to Railways (a). " " " Irrigation.	
15	-	-	-	-	-	-	4,93,46,705	5,21,77,000		
16	-	-	-	-	-	-	1,73,66,737	1,77,53,000		
17	4,42,546	4,39,000	1,13,894	1,02,000	9,30,090	11,31,000	-1,82,20,330	-2,02,80,000	Remainder chargeable on Ordinary Debt. Interest on other Obligations.	
18	90,133	1,19,000	52,895	69,000	7,88,682	9,24,000	90,34,341	1,02,77,000		
19	5,32,679	5,58,000	1,66,789	1,71,000	17,18,772	20,45,000	-91,85,989	-1,00,03,000	- - - TOTAL.	
20	-	-	-	-	-	-	2,95,79,320	3,08,04,000	POST OFFICE.	
21	-	-	-	-	-	-	1,38,36,498	1,44,34,000	TELEGRAPH.	
22	-	-	-	-	-	-	11,23,928	10,45,000	MINT.	
23	30,14,295	29,29,000	14,55,115	16,11,000	21,15,364	21,33,000	1,70,07,152	1,72,62,000	SALARIES AND EXPENSES OF CIVIL DEPARTMENTS : General Administration. Law and Justice : Courts of Law. Jails. Police. Ports and Pilotage. Education. Ecclesiastical. Medical. Political. Scientific and other Minor Departments.	
24	96,39,400	99,53,000	31,23,331	33,02,000	61,61,393	64,23,000	2,76,65,345	2,87,42,000		
25	19,61,832	22,78,000	11,80,570	14,34,000	18,93,883	20,90,000	90,36,339	1,04,43,000		
26	83,99,959	94,08,000	41,31,415	46,29,000	1,08,84,795	1,10,58,000	4,33,70,022	4,60,53,000		
27	12,16,009	14,36,000	1,080	1,000	-	-	26,08,717	28,07,000		
28	73,76,829	85,10,000	37,48,204	40,95,000	56,64,135	77,00,000	2,21,87,509	2,76,51,000		
29	1,91,885	1,91,000	31,471	34,000	2,69,256	2,77,000	9,52,836	9,64,000		
30	26,43,133	29,00,000	7,26,757	9,27,000	28,07,784	37,57,000	1,22,84,695	1,34,15,000		
31	4,428	30,000	52,132	70,000	1,07,317	1,07,000	1,02,08,589	1,21,39,000		
32	17,30,535	18,61,000	3,64,600	4,38,000	12,63,741	12,86,000	1,00,82,215	1,03,29,000		
33	3,62,17,205	3,91,93,000	1,38,14,755	1,65,41,000	3,11,87,567	3,48,31,000	15,54,03,409	16,98,05,000		- - - TOTAL.
34	7,62,091	7,87,000	53,489	55,000	7,59,308	7,69,000	21,06,059	21,60,000		MISCELLANEOUS CIVIL CHARGES : Territorial and Political Pensions. Civil Furlough and Absentee Allowances. Superannuation Allowances and Pensions. Stationery and Printing. Miscellaneous.
35	-	-	-	-	-	-	2,804	6,000		
36	29,60,235	31,49,000	8,34,486	9,10,000	32,33,485	34,72,000	1,00,24,494	1,10,80,000		
37	13,74,679	15,97,000	3,39,398	3,45,000	8,73,853	8,95,000	38,56,089	44,38,000		
38	4,61,643	7,62,000	1,13,926	1,67,000	2,69,318	5,35,000	26,80,306	66,02,000		
39	55,59,248	62,95,000	13,31,299	14,67,000	51,35,964	56,71,000	1,85,69,732	2,42,84,000	- - - TOTAL.	
40	-	-	-	-	6,481	20,20,000	63,864	20,71,000	FAMINE RELIEF AND INSURANCE : Famine Relief. Construction of Protective Railways. Construction of Protective Irrigation Works. Reduction or Avoidance of Debt.	
41	-	-	-	-	-	-	4,10,978	1,29,000		
42	12,552	9,000	6,89,156	5,30,000	10,92,498	12,98,000	35,60,861	26,30,000		
43	60,000	60,000	2,00,000	2,00,000	4,50,000	4,50,000	33,68,033	31,68,000		
44	72,552	69,000	8,89,156	7,30,000	15,48,979	37,68,000	74,12,856	79,98,000	- - - TOTAL.	
45	5,38,43,518	5,76,67,000	2,12,62,315	2,42,33,000	6,04,04,432	7,46,88,000	28,39,94,294	31,50,04,000	- - - Carried forward to page 13.	
ESTIMATE, 1913-14.										
	India.	India converted into £ at Rs. 15 = £1.	England.	TOTAL.						
	Rs.	£	£	£						
	4,87,11,000	3,247,400	3,530,733	6,778,133						
	31,68,000	231,100	175,500	406,600						
	5,21,77,000	3,478,500	3,706,233	7,184,733						
						(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 and Provincial) in each of the

HEADS OF EXPENDITURE	BROUGHT FORWARD.		PUNJAB.		N.W. FRONTIER PROVINCE.		MADRAS.		BOMBAY.
	1912-13.	1913-14.	1912-13.	1913-14.	1912-13.	1913-14.	1912-13.	1913-14.	1912-13.
DIRECT DEMANDS ON THE REVENUES :	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Refunds and Drawbacks - - - - -	20,76,029	20,86,000	1,94,209	1,87,000	23,401	19,000	5,18,452	5,83,000	20,50,829
Assignments and Compensations - - - - -	66,20,325	67,20,000	1,15,083	1,12,000	19,307	18,000	11,47,023	13,12,000	1,03,17,602
Charges in respect of Collection, viz. :-									
Land Revenue - - - - -	2,99,76,092	3,11,61,000	47,73,501	49,60,000	6,11,862	6,29,000	1,42,09,160	1,46,78,000	84,24,139
Opium (including cost of Production) - - - - -	89,57,868	1,60,21,000	-	-	-	-	-	-	33,468
Salt (including cost of Production) - - - - -	15,39,794	17,67,000	-	-	-	-	16,95,826	14,81,000	23,64,412
Stamps - - - - -	11,401	1,57,000	1,82,948	1,71,000	22,966	25,000	4,97,075	4,60,000	2,39,063
Excise - - - - -	33,43,434	34,87,000	1,85,191	1,86,000	13,372	14,000	18,16,745	18,15,000	10,79,785
Provincial Rates - - - - -	72,877	-	-	-	-	-	-	-	-
Customs - - - - -	20,16,233	20,37,000	-	-	-	-	4,04,349	4,08,000	14,36,310
Assessed Taxes - - - - -	2,56,431	2,67,000	10,728	11,000	1,184	1,000	36,996	39,000	1,27,490
Forest - - - - -	1,04,42,731	1,09,05,000	7,99,177	9,80,000	1,22,173	1,40,000	31,50,482	30,01,000	26,93,453
Registration - - - - -	19,51,325	20,39,000	1,17,843	1,18,000	10,713	11,000	12,46,045	12,76,000	3,72,027
TOTAL - - - - -	6,72,54,540	7,66,47,000	63,78,680	67,25,000	8,24,788	8,57,000	2,47,20,153	2,50,53,000	2,01,39,568
INTEREST :									
Interest on Debt - - - - -	4,84,93,112	4,96,50,000	1,94,443	1,80,000	-	-	3,17,276	3,22,000	7,96,856
<i>Debit</i> —Amounts chargeable to Railways - - - - -	4,93,46,705	5,21,77,000	-	-	-	-	-	-	-
" " " Irrigation - - - - -	1,73,66,737	1,77,53,000	-	-	-	-	-	-	-
Remainder chargeable on Ordinary Debt - - - - -	-1,82,20,330	-2,02,80,000	1,94,443	1,80,000	-	-	3,17,276	3,22,000	7,96,856
Interest on other Obligations - - - - -	90,34,341	1,02,77,000	98,461	1,10,000	-	-	1,23,757	1,81,000	3,68,767
TOTAL - - - - -	-91,85,989	-1,00,03,000	2,92,804	2,90,000	-	-	4,41,033	4,73,000	11,62,823
POST OFFICE - - - - -	2,95,79,320	3,08,04,000	-	-	-	-	-	-	-
TELEGRAPH - - - - -	1,28,36,498	1,44,24,000	-	-	-	-	-	-	-
MINT - - - - -	11,23,928	10,45,000	-	-	-	-	-	-	9,09,479
SALARIES AND EXPENSES OF CIVIL DEPARTMENTS :									
General Administration - - - - -	1,70,07,152	1,72,62,000	17,21,018	17,20,000	3,64,422	3,16,000	18,34,011	19,06,000	25,16,685
Law and Justice : Courts of Law - - - - -	2,76,65,345	2,87,42,000	42,17,547	42,03,000	6,16,006	6,15,000	66,61,302	69,22,000	56,69,312
Jails - - - - -	90,36,339	1,04,43,000	13,14,605	13,80,000	1,51,779	1,95,000	13,89,871	15,14,000	12,00,733
Police - - - - -	4,33,70,022	4,60,63,000	58,54,374	58,48,000	15,76,157	17,00,000	58,16,509	92,09,000	1,02,32,594
Ports and Pilotage - - - - -	26,08,717	28,07,000	-	-	-	-	41,145	36,000	64,813
Education - - - - -	2,21,87,509	2,76,51,000	34,46,632	43,11,000	6,71,542	4,94,000	65,63,050	81,07,000	61,35,165
Ecclesiastical - - - - -	9,52,826	9,64,000	2,45,303	2,48,000	39,600	47,000	3,22,125	3,27,000	3,27,058
Medical - - - - -	1,22,84,695	1,34,15,000	26,82,514	13,33,000	4,81,431	2,53,000	20,61,628	25,16,000	23,50,042
Political - - - - -	1,02,08,689	1,21,39,000	6,52,497	6,83,000	31,47,989	32,49,000	1,12,108	1,81,000	8,50,839
Scientific and other Minor Departments - - - - -	1,00,82,215	1,03,29,000	10,71,841	11,62,000	71,923	86,000	18,98,307	18,68,000	10,78,980
TOTAL - - - - -	15,54,03,409	16,98,05,000	2,11,06,331	2,08,68,000	71,20,016	69,55,000	2,96,80,034	3,27,06,000	3,04,26,221
MISCELLANEOUS CIVIL CHARGES :									
Territorial and Political Pensions - - - - -	21,06,059	21,60,000	1,21,803	89,000	62,377	62,000	3,28,195	3,58,000	5,00,950
Civil Furlough and Absentee Allowances - - - - -	2,804	6,000	-	-	-	-	4,504	7,000	11,038
Superannuation Allowances and Pensions - - - - -	1,00,24,494	1,10,60,000	19,22,595	21,48,000	1,45,328	1,80,000	27,94,103	32,04,000	83,60,786
Stationery and Printing - - - - -	38,56,069	44,36,000	6,93,374	6,98,000	91,183	1,13,000	22,35,186	19,08,000	19,41,107
Miscellaneous - - - - -	25,80,306	66,02,000	6,09,016	4,03,000	20,919	33,000	5,44,601	5,73,000	7,91,977
TOTAL - - - - -	1,85,69,732	2,42,64,000	33,46,788	33,38,000	3,26,807	3,07,000	50,04,649	60,50,000	66,07,808
FAMINE RELIEF AND INSURANCE :									
Famine Relief - - - - -	62,864	20,71,000	21,395	1,75,000	-	-	-	-	27,49,019
Construction of Protective Railways - - - - -	4,10,978	1,29,000	-	-	-	-	-	-	-
Construction of Protective Irrigation Works - - - - -	35,80,961	26,30,000	-	-	-	-	1,57,723	3,54,000	25,78,800
Reduction or Avoidance of Debt - - - - -	33,88,073	31,68,000	1,40,000	1,40,000	-	-	2,50,000	2,50,000	13,70,000
TOTAL - - - - -	74,12,866	79,98,000	1,61,395	3,15,000	-	-	4,07,723	6,04,000	66,97,819
Carried forward to page 14 - - - - -	23,39,94,294	31,50,04,000	3,12,86,088	3,16,36,000	82,70,610	82,00,000	6,11,55,612	6,48,80,000	7,40,43,518

Provinces of British India, and in England, for 1913-14, compared with the Results of 1912-13—continued.

1913-14.	TOTAL INDIA.				ENGLAND.		GRAND TOTAL.		HEADS OF EXPENDITURE	
	Rupees.		Rupees converted into £ at Rs. 15 = £1.		1912-13.	1913-14.	1912-13.	1913-14.		
	1912-13.	1913-14.	1912-13.	1913-14.						
	Rs.	Ra.	Rs.	£	£	£	£	£		
1	21,66,000	48,71,920	50,41,000	324,795	336,100	-	-	324,795	336,100	DIRECT DEMANDS ON THE REVENUES:
2	1,06,49,900	1,82,19,340	1,88,11,000	1,214,623	1,254,100	-	-	1,214,623	1,254,100	Refunds and Drawbacks.
3	83,00,000	5,79,04,554	5,97,28,000	3,566,304	3,991,900	1,725	1,729	3,568,029	3,983,629	Assignments and Compensations.
4	23,000	89,01,324	1,60,49,000	599,422	1,069,900	307	744	599,729	1,070,644	Charges in respect of Collection, viz.:-
5	22,70,000	56,00,032	55,18,000	373,335	367,800	673	792	374,008	368,592	Land Revenue.
6	2,46,000	9,51,453	10,59,000	69,430	70,600	90,468	108,545	153,898	177,145	Opium (including cost of Production).
7	10,92,000	64,21,527	65,94,000	428,568	430,600	3	95	428,571	430,605	Salt (including cost of Production).
8	-	72,877	-	-	-	-	-	4,850	-	Stamps.
9	14,97,000	38,56,892	30,42,000	257,126	262,800	162	434	257,288	263,234	Excise.
10	1,44,000	4,25,809	4,62,000	28,387	30,800	-	-	28,387	30,800	Provincial Rates.
11	25,40,000	1,72,07,018	1,78,66,000	1,147,134	1,171,100	5,451	4,913	1,152,585	1,176,018	Customs.
12	3,69,000	36,97,988	38,13,000	246,532	254,200	-	-	246,532	254,200	Assessed Taxes.
13	2,93,01,000	12,83,17,729	13,85,83,000	8,554,515	9,238,900	98,789	115,252	8,653,304	9,354,152	Forest.
										Registration.
										- - - TOTAL.
14	8,48,000	4,98,01,687	5,10,00,000	3,330,112	3,400,000	6,203,996	6,912,797	9,524,108	9,312,797	INTEREST:
15	-	4,93,46,705	6,21,77,000	3,269,780	3,478,500	3,782,788	3,706,233	7,072,548	7,184,733	Interest on Debt.
16	-	1,73,66,737	1,77,53,000	1,157,793	1,183,500	124,730	118,674	1,282,513	1,302,174	Deduct—Amounts chargeable to Railways.
17	8,48,000	-1,69,11,755	-1,89,30,000	-1,127,451	-1,262,000	2,236,438	2,087,890	1,169,047	825,890	" " " Irrigation.
18	3,98,000	96,22,316	1,09,36,000	641,488	729,100	-	-	641,488	729,100	Remainder chargeable on Ordinary Debt.
19	12,46,000	-72,89,439	-79,94,000	-465,963	-532,900	2,296,498	2,087,890	1,810,535	1,554,990	Interest on other Obligations.
										- - - TOTAL.
20	-	2,95,79,320	3,03,04,000	1,971,955	2,053,600	54,612	55,287	2,026,567	2,108,887	POST OFFICE.
21	-	1,38,36,498	1,44,24,000	922,433	961,600	183,513	212,541	1,106,946	1,171,141	TELEGRAPH.
22	8,18,000	20,33,407	18,03,000	135,560	124,200	6,783	10,564	142,343	134,764	MINT.
23	26,86,000	2,34,43,288	2,38,90,000	1,562,886	1,592,700	381,196	390,835	1,944,082	1,983,535	SALARIES AND EXPENSES OF CIVIL DEPARTMENTS:
24	56,84,000	4,48,29,512	4,61,66,000	2,988,634	3,077,700	1,668	150	2,990,302	3,077,550	General Administration.
25	12,98,000	1,30,93,327	1,48,10,000	872,889	987,300	799	166	873,688	987,466	Law and Justice:
26	1,01,00,000	6,98,49,656	7,29,70,000	4,656,644	4,864,700	1,358	1,630	4,658,000	4,866,330	Courts of Law.
27	1,29,000	27,14,673	29,72,000	180,978	198,100	104	200	181,082	198,300	Jails.
28	76,60,000	3,80,93,898	4,82,83,000	2,599,593	3,218,800	10,589	10,383	2,610,132	3,229,183	Police.
29	3,40,900	18,86,972	19,20,000	125,798	128,400	205	149	126,003	128,549	Ports and Pilotage.
30	27,70,000	1,97,30,310	2,02,87,000	1,316,687	1,352,500	10,531	8,320	1,327,218	1,360,820	Education.
31	9,31,000	1,49,71,120	1,71,83,000	998,075	1,145,500	7,848	15,146	1,005,923	1,160,646	Ecclesiastical.
32	12,21,900	1,42,03,273	1,46,66,000	946,885	977,500	25,440	34,786	972,325	1,012,586	Medical.
33	3,28,19,000	24,37,36,030	26,81,53,000	16,249,089	17,543,500	489,688	461,765	16,688,755	18,005,265	Political.
										Scientific and other Minor Departments.
										- - - TOTAL.
34	5,23,000	31,25,384	31,92,000	208,359	212,300	11,050	11,188	219,409	223,988	MISCELLANEOUS CIVIL CHARGES:
35	6,000	18,406	19,000	1,327	1,300	410,957	450,326	412,184	451,626	Territorial and Political Pensions.
36	36,08,000	1,82,43,256	2,02,29,000	1,216,217	1,348,600	2,068,102	2,054,659	3,284,319	3,408,259	Civil Furlough and Absentee Allowances.
37	20,87,000	88,16,019	92,22,000	587,795	614,800	91,747	105,307	679,542	720,107	Superannuation Allowances and Pensions.
38	6,77,000	45,52,819	82,88,000	303,621	552,500	27,257	46,338	330,778	598,838	Stationery and Printing.
39	98,81,000	3,47,56,784	4,00,50,000	2,317,119	2,730,000	2,609,113	2,667,818	4,926,232	5,307,318	Miscellaneous.
										- - - TOTAL.
40	3,26,000	28,33,278	25,72,000	188,885	171,500	-	-	188,885	171,500	FAMINE RELIEF AND INSURANCE:
41	-	4,10,978	1,29,000	27,399	8,600	14,012	741	41,411	9,341	Famine Relief.
42	41,10,000	92,87,484	70,94,000	419,166	472,900	7,335	16,956	426,501	488,956	Construction of Protective Railways.
43	18,70,000	61,48,083	49,28,000	343,293	328,500	-	-	343,293	328,500	Construction of Protective Irrigation Works.
44	58,06,000	1,46,79,793	1,47,23,000	978,653	981,500	21,847	16,797	1,000,000	998,297	Reduction or Avoidance of Debt.
										- - - TOTAL.
45	7,68,71,900	45,96,50,122	49,03,06,000	30,643,341	33,100,400	5,710,841	5,627,914	30,353,682	33,728,314	- - - 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 BERAH.		BURMA.		ASSAM.		
	1912-13.	1913-14.	1912-13.	1913-14.	1912-13.	1913-14.	1912-13.	1913-14.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward from page 8 - - -	6,82,03,395	7,25,96,000	2,52,75,993	2,67,85,000	4,54,64,973	4,71,96,000	1,00,38,670	1,18,39,000	1
RAILWAY REVENUE ACCOUNT:									
State Railways:									
Interest on Debt - - - - -	4,61,38,446	4,87,11,000	-	-	-	-	-	-	2
Annuities in purchase of Railways - - -	-	-	-	-	-	-	-	-	3
Sinking Funds - - - - -	-	-	-	-	-	-	-	-	4
Interest chargeable against Companies on Advances.	32,08,259	31,66,000	-	-	-	-	-	-	5
Interest on Capital deposited by Companies -	29,85,609	37,66,000	-	-	-	-	-	-	6
Subsidized Companies:									
Land, &c. - - - - -	4,91,071	12,00,000	-	-	-	-	5,112	5,000	7
Miscellaneous Railway Expenditure - - -	8,86,632	8,57,000	-	-	-	-	4,362	3,000	8
TOTAL - - -	5,38,10,017	5,80,00,000	-	-	-	-	9,474	8,000	9
IRRIGATION:									
Major Works:									
Working Expenses - - - - -	-	-	81,023	78,000	4,47,428	5,25,000	-	-	10
Interest on Debt - - - - -	-18,70,946	-17,82,000	3,73,208	4,71,000	7,05,748	7,61,000	-	-	11
Expenditure on Protective Irrigation Works in addition to that charged under Famine Relief and Insurance.	-	12,57,000	-	-	-	-	-	-	12
Minor Works and Navigation - - - - -	3,65,214	3,37,000	4,64,743	5,70,000	12,85,756	11,50,000	66,634	1,03,000	13
TOTAL - - -	-15,05,732	-1,39,000	9,18,974	11,19,000	24,38,932	24,36,000	66,634	1,03,000	14
OTHER PUBLIC WORKS:									
Construction of Railways charged to Provincial Revenues.	-	-	-	-	-	-	63,984	37,000	15
Civil Works - - - - -	72,74,350	40,97,000	77,08,473	82,10,000	86,07,029	1,01,50,000	43,76,905	67,34,000	16
TOTAL - - -	72,74,350	40,97,000	77,08,473	82,10,000	86,07,029	1,01,50,000	44,40,889	67,71,000	17
MILITARY SERVICES:									
Army:									
Effective - - - - -	20,82,37,829	20,82,46,000	-	-	-	-	-	-	18
Non-effective - - - - -	1,07,43,291	1,09,77,000	-	-	-	-	-	-	19
Marine - - - - -	38,36,942	36,16,000	-	-	-	-	-	-	20
Military Works - - - - -	1,28,09,508	1,36,78,000	-	-	-	-	-	-	21
Special Defences (1902) - - - - -	88,287	2,00,000	-	-	-	-	-	-	22
TOTAL - - -	23,37,15,857	23,77,17,000	-	-	-	-	-	-	23
TOTAL EXPENDITURE - - - - -	36,14,97,887	37,22,71,000	3,39,03,440	3,61,14,000	5,65,10,934	5,97,82,000	1,45,56,667	1,87,21,000	24
Add—Portion of Allotments to Provincial Governments not spent by them in the year.	-	-	50,85,246	11,57,000	88,74,174	6,53,000	36,10,494	-	25
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances.	-	-	-	-	-	-	-	24,37,000	26
TOTAL EXPENDITURE CHARGED TO REVENUE - - - - -	36,14,97,887	37,22,71,000	3,89,88,686	3,72,71,000	6,53,85,108	6,04,35,000	1,81,67,161	1,63,00,000	27
RAILWAY AND IRRIGATION AND OTHER CAPITAL NOT CHARGED TO REVENUE:									
Capital Outlay on Railways and Irrigation Works:									
State Railways - - - - -	9,55,88,305	10,92,50,000	-	-	-	-	-	-	28
Irrigation Works - - - - -	-	-	10,44,513	20,44,000	26,53,546	20,00,000	-	-	29
Initial Expenditure on New Capital at Delhi	16,20,901	67,43,000	-	-	-	-	-	-	30
TOTAL - - -	9,72,09,206	11,59,93,000	10,44,513	20,44,000	26,53,546	20,00,000	-	-	31

Provinces of *British India*, and in *England*, for 1913-14, compared with the Results of 1912-13—*continued*.

	BENGAL.		BIHAR AND ORISSA.		UNITED PROVINCES OF AGRA AND OUDH.		CARRIED FORWARD.		HEADS OF EXPENDITURE.
	1912-13.	1913-14.	1912-13.	1913-14.	1912-13.	1913-14.	1912-13.	1913-14.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	5,33,43,516	5,76,67,000	2,12,62,315	2,42,33,000	6,04,04,432	7,46,86,000	28,39,94,294	31,50,04,000	- - - Brought forward from page 9.
2	-	-	-	-	-	-	4,61,38,446	4,87,11,000	RAILWAY REVENUE ACCOUNT :
3	-	-	-	-	-	-	-	-	State Railways :
4	-	-	-	-	-	-	-	-	Interest on Debt.
5	-	-	-	-	-	-	32,08,259	31,66,000	Annuities in purchase of Railways.
6	-	-	-	-	-	-	29,85,609	37,66,000	Sinking Funds.
7	-	-	-	-	8,508	31,000	5,04,691	12,36,000	Interest chargeable against Companies on Advances.
8	-363	-	-	-	-	-	9,90,631	8,60,000	Interest on Capital deposited by Companies.
9	-363	-	-	-	8,508	31,000	5,38,27,636	5,80,39,000	Subsidized Companies : Land, &c.
									Miscellaneous Railway Expenditure.
									- - - TOTAL.
10	2,35,717	2,06,000	12,64,071	12,84,000	32,87,882	34,38,000	53,18,101	56,31,000	IRRIGATION :
11	3,80,070	3,67,000	20,62,668	20,16,000	37,54,358	37,08,000	54,11,106	55,40,000	Major Works :
12	-	-	-	-	-	-	-	12,57,000	Working Expenses.
13	15,38,237	19,97,000	4,01,830	5,10,000	4,74,455	5,09,000	45,96,869	52,35,000	Interest on Debt.
14	21,64,024	26,70,000	37,31,569	38,19,000	75,21,675	76,55,000	1,53,26,076	1,76,63,000	Expenditure on Protective Irrigation Works in addition to that charged under Famine Relief and Insurance.
									Minor Works and Navigation.
									- - - TOTAL.
15	-	-	-	-	-	-	63,984	37,000	OTHER PUBLIC WORKS :
16	1,06,73,584	1,23,49,000	61,25,800	84,53,000	82,61,115	1,06,09,000	5,30,27,256	6,06,02,000	Construction of Railways charged to Pro- vincial Revenues.
17	1,06,73,584	1,23,49,000	61,25,800	84,53,000	82,61,115	1,06,09,000	5,30,91,240	6,05,39,000	Civil Works.
									- - - TOTAL.
18	-	-	-	-	-	-	20,62,37,829	20,92,46,000	MILITARY SERVICES :
19	-	-	-	-	-	-	1,07,43,391	1,09,77,000	Army :
20	-	-	-	-	-	-	88,36,949	86,16,000	Effective.
21	-	-	-	-	-	-	1,28,09,508	1,34,78,000	Non-effective.
22	-	-	-	-	-	-	68,287	2,00,000	Marine.
23	-	-	-	-	-	-	23,37,15,657	23,77,17,000	Military Works.
									Special Defences (1902).
									- - - TOTAL.
24	6,61,70,761	7,26,88,000	3,11,19,684	3,65,05,000	7,81,95,730	9,29,63,000	63,90,55,103	68,90,62,000	TOTAL EXPENDITURE.
25	1,47,05,370	-	70,22,199	-	95,69,748	-	4,88,86,131	18,10,000	Add—Portion of Allotments to Provincial Governments not spent by them in the year.
26	-	9,00,000	-	11,84,000	-	1,97,000	-	47,01,000	Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances.
27	8,08,76,031	7,17,86,000	3,81,41,883	3,63,21,000	8,57,84,478	9,27,66,000	69,88,41,234	68,61,70,000	TOTAL EXPENDITURE CHARGED TO REVENUE.
28	-	-	-	-	-	-	9,65,88,306	10,62,50,000	RAILWAY AND IRRIGATION AND OTHER CAPITAL NOT CHARGED TO REVENUE :
29	-	-	-1,772	-	10,04,378	10,99,000	47,00,665	51,43,000	Capital Outlay on Railways and Irrigation Works :
30	-	-	-	-	-	-	16,20,901	67,43,000	State Railways.
31	-	-	-1,772	-	10,04,378	10,99,000	10,19,09,871	12,11,36,000	Irrigation Works.
									Initial Expenditure on New Capital at Delhi.
									- - - TOTAL.

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.	
	1912-13.	1913-14.	1912-13.	1913-14.	1912-13.	1913-14.	1912-13.	1913-14.	1912-13.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward from page 10 - -	28,39,94,294	31,50,04,000	3,12,86,088	3,15,36,000	82,70,610	82,09,000	6,11,55,612	6,48,86,000	7,49,43,518	1
RAILWAY REVENUE ACCOUNT										
State Railways:										
Interest on Debt - - - - -	4,61,38,446	4,87,11,000	-	-	-	-	-	-	-	2
Annuities in purchase of Railways - -	-	-	-	-	-	-	-	-	-	3
Sinking Funds - - - - -	-	-	-	-	-	-	-	-	-	4
Interest chargeable against Companies on Advances.	39,08,259	34,66,000	-	-	-	-	-	-	-	5
Interest on Capital deposited by Companies.	29,86,609	37,66,000	-	-	-	-	-	-	-	6
Subsidized Companies:										
Land, &c. - - - - -	5,04,691	12,36,000	380	-	-	-	-	-	31	7
Miscellaneous Railway Expenditure - -	9,90,631	8,60,000	-	-	-	-	-	-	-	8
TOTAL - - -	5,38,27,636	5,90,39,000	380	-	-	-	-	-	31	9
IRRIGATION:										
Major Works:										
Working Expenses - - - - -	53,18,101	56,31,000	82,21,807	84,15,000	3,10,719	3,00,000	20,50,980	23,40,000	16,24,084	10
Interest on Debt - - - - -	54,11,106	55,40,000	63,76,980	65,62,000	5,58,851	6,51,000	29,45,108	28,69,000	20,74,692	11
Expenditure on Protective Irrigation works in addition to that charged under Famine Relief and Insurance.	-	12,57,000	-	-	-	-	-	-	-	12
Minor Works and Navigation - - - - -	45,06,869	52,35,000	13,15,725	12,21,000	37,870	54,000	36,41,651	41,27,000	31,44,096	13
TOTAL - - -	1,53,26,076	1,76,63,000	1,59,14,512	1,61,98,000	9,07,440	10,05,000	86,37,739	93,36,000	68,43,772	14
OTHER PUBLIC WORKS:										
Construction of Railways charged to Provincial Revenues.	63,984	37,000	-	-	-	-	-	-	-	15
Civil Works - - - - -	5,30,27,256	6,06,02,000	73,26,284	1,02,47,000	26,25,826	34,78,000	1,63,37,590	1,73,29,000	1,02,15,618	16
TOTAL - - -	5,30,91,240	6,06,39,000	73,26,284	1,02,47,000	26,25,826	34,78,000	1,63,37,590	1,73,29,000	1,02,15,618	17
MILITARY SERVICES:										
Army:										
Effective - - - - -	20,62,37,829	20,92,46,000	-	-	-	-	-	-	-	18
Non-effective - - - - -	1,07,43,291	1,09,77,000	-	-	-	-	-	-	-	19
Marine - - - - -	38,36,942	36,16,000	-	-	-	-	-	-	-	20
Military Works - - - - -	1,28,09,508	1,36,78,000	-	-	-	-	-	-	-	21
Special Defences (1902) - - - - -	88,287	2,00,000	-	-	-	-	-	-	-	22
TOTAL - - -	23,37,15,857	23,77,17,000	-	-	-	-	-	-	-	23
TOTAL EXPENDITURE - - -	63,90,55,103	68,90,62,000	5,45,27,264	5,79,81,000	1,18,03,876	1,26,92,000	8,61,30,941	9,15,51,000	9,20,02,939	24
Add—Portion of Allotments to Provincial Governments not spent by them in the year.	4,88,86,131	18,10,000	74,11,069	-	-	-	43,30,275	-	70,83,281	25
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances.	-	47,02,000	-	7,21,000	-	-	-	56,39,000	-	26
TOTAL EXPENDITURE CHARGED TO REVENUE - - -	68,88,41,234	68,61,70,000	6,19,38,333	5,72,60,000	1,18,03,876	1,26,92,000	9,04,61,216	8,59,12,000	9,90,86,220	27
RAILWAY AND IRRIGATION AND OTHER CAPITAL NOT CHARGED TO REVENUE:										
Capital Outlay on Railways and Irrigation Works:										
State Railways - - - - -	9,55,88,305	10,92,50,000	-	-	-	-	-	-	-	28
Irrigation Works - - - - -	47,00,665	51,43,000	1,24,46,526	97,03,000	30,26,895	33,85,000	3,06,517	4,50,000	1,86,573	29
Initial Expenditure on New Capital at Delhi.	16,20,901	87,43,000	-	-	-	-	-	-	-	30
TOTAL - - -	10,19,09,871	12,11,36,000	1,24,46,526	97,03,000	30,26,895	33,85,000	3,06,517	4,50,000	1,86,573	31

Delhi, 3 April 1914.

India Office, 6 May 1914.

Provinces of British India, and in England, for 1913-14, compared with the Results of 1912-13—continued.

BOMBAY.	TOTAL INDIA.				ENGLAND.		GRAND TOTAL.		HEADS OF EXPENDITURE.	
	1913-14.	Rupees.		Rupees converted into £ at Rs. 15 = £1.		1912-13.	1913-14.	1912-13.		1913-14.
		1912-13.	1913-14.	1912-13.	1913-14.					
Rs.	Rs.	Rs.	£	£	£	£	£	£		
1	7,68,71,000	45,96,50,122	49,85,06,000	30,643,341	33,100,400	5,710,341	5,627,514	36,353,682	38,728,314	- - - Brought forward from page 11.
RAILWAY REVENUE ACCOUNT:										
2	-	4,61,38,446	4,87,11,000	3,075,806	3,247,400	3,607,268	3,530,733	6,683,164	6,778,133	State Railways:
3	-	-	-	-	-	3,357,672	3,379,581	3,357,672	3,379,581	Interest on Debt.
4	-	-	-	-	-	184,437	191,708	184,437	191,708	Annuities in purchase of Railways.
5	-	32,08,259	34,68,000	213,884	231,100	175,500	175,500	389,384	406,800	Sinking Funds.
6	-	29,83,609	37,68,000	199,041	251,100	1,658,021	1,722,577	1,854,062	1,973,677	Interest chargeable against Companies on Advances.
7	-	5,05,192	12,36,000	33,674	82,400	-	-	33,674	82,400	Interest on Capital deposited by Companies.
8	-	9,90,631	8,60,000	66,042	57,300	-	-	66,042	57,300	Subsidized Companies: Land, &c.
9	-	5,38,28,047	5,80,39,000	3,568,537	3,869,300	8,979,898	9,000,099	12,568,435	12,869,399	Miscellaneous Railway Expenditure.
- - - TOTAL.										
IRRIGATION:										
10	17,78,000	1,75,26,591	1,84,84,000	1,168,139	1,230,900	1	14	1,168,440	1,230,914	Major Works:
11	21,31,000	1,73,66,737	1,77,53,000	1,167,783	1,183,500	124,730	118,674	1,282,613	1,302,174	Working Expenses.
12	-	-	12,57,000	-	83,800	-	-	-	83,800	Interest on Debt.
13	32,84,000	1,27,36,211	1,39,21,000	849,081	928,100	1,894	1,156	850,975	929,256	Expenditure on Protective Irrigation Works in addition to that charged under Famine Relief and Insurance.
14	71,93,000	4,76,39,639	5,13,95,000	3,175,303	3,426,300	126,623	119,844	3,301,928	3,546,144	Minor Works and Navigation.
- - - TOTAL.										
OTHER PUBLIC WORKS:										
15	-	63,984	37,000	4,268	2,500	-	-	4,266	2,500	Construction of Railways charged to Provincial Revenues.
16	1,21,40,000	8,95,32,574	10,37,96,000	5,968,838	6,919,700	90,665	101,184	6,059,503	7,020,884	Civil Works.
17	1,21,40,000	8,95,96,558	10,38,33,000	5,973,104	6,922,200	90,665	101,184	6,063,769	7,023,384	- - - TOTAL.
MILITARY SERVICES:										
18	-	20,62,37,829	20,92,48,000	13,749,189	13,048,700	2,589,430	2,639,049	16,338,619	16,598,749	Army:
19	-	1,07,43,291	1,09,77,000	718,219	731,800	2,521,688	2,515,842	3,237,907	3,247,642	Effective.
20	-	38,36,942	36,16,000	255,796	241,100	324,132	257,549	478,928	498,649	Non-effective.
21	-	1,28,00,508	1,38,78,000	853,967	911,900	33,412	41,690	887,379	953,590	Marine.
22	-	88,267	2,00,000	5,886	13,300	3,381	9,301	9,267	22,601	Military Works.
23	-	23,87,15,857	23,77,17,000	15,581,057	15,847,800	5,372,043	5,463,491	20,953,100	21,311,231	Special Defences (1902).
- - - TOTAL.										
TOTAL EXPENDITURE.										
24	9,62,04,000	88,44,30,123	94,74,90,000	58,961,342	63,168,000	20,279,572	20,312,472	79,240,914	83,478,472	<i>Add</i> —Portion of Allotments to Provincial Governments not spent by them in the year.
25	2,36,000	6,77,10,756	20,36,000	4,514,050	135,700	-	-	4,514,050	135,700	<i>Deduct</i> —Proportion of Provincial Expenditure defrayed from Provincial Balances.
26	-	-	1,10,62,000	-	737,400	-	-	-	737,400	
27	9,64,30,000	95,21,30,879	93,84,64,000	63,475,392	62,564,300	20,279,572	20,312,472	83,754,964	82,876,772	(TOTAL EXPENDITURE CHARGED TO REVENUE.)
RAILWAY AND IRRIGATION AND OTHER CAPITAL NOT CHARGED TO REVENUE:										
28	-	9,55,88,305	10,92,50,000	6,372,553	7,383,300	2,440,342	2,998,561	8,819,895	10,281,681	Capital Outlay on Railways and Irrigation Works:
29	1,50,000	2,06,67,178	1,88,31,000	1,377,811	1,265,400	30,518	58,481	1,404,329	1,313,851	State Railways.
30	-	16,20,901	67,43,000	108,061	449,600	6,833	36,411	114,394	486,911	Irrigation Works.
31	1,50,000	11,78,76,382	13,48,24,000	7,858,425	8,998,200	2,477,693	3,093,473	10,336,118	12,061,673	Initial Expenditure on New Capital at Delhi.
- - - TOTAL.										

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