

EAST INDIA (ESTIMATE).

ESTIMATE
OF
REVENUE AND EXPENDITURE
OF THE
GOVERNMENT OF INDIA,

For the Year 1914-15,

COMPARED WITH THE RESULTS OF 1913-14.

India Office,
4 May 1915. }

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

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

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1915.

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No. 1.—ABSTRACT ACCOUNT showing the ESTIMATED REVENUE

HEADS OF REVENUE.	ACCOUNTS, 1913-14.	ESTIMATE,* 1914-15.
	£.	£.
PRINCIPAL HEADS OF REVENUE:		
Land Revenue - - - - -	21,391,575	21,056,300
Opium - - - - -	1,624,878	1,588,100
Salt - - - - -	3,445,305	3,772,000
Stamps - - - - -	5,318,293	5,045,300
Excise - - - - -	8,894,300	8,809,100
Provincial Rates - - - - -	180,210	37,100
Customs - - - - -	7,558,220	6,366,200
Assessed Taxes - - - - -	1,950,250	2,008,700
Forest - - - - -	2,229,872	1,998,500
Registration - - - - -	518,962	492,300
Tributes from Native States - - - - -	616,881	607,100
TOTAL - - - £.	53,728,746	51,758,700
INTEREST - - - £.	1,352,119	1,021,229
POST AND TELEGRAPHS - - - £.	3,598,519	3,549,370
MINT - - - £.	339,841	57,900
RECEIPTS BY CIVIL DEPARTMENTS:		
Law and Justice:		
Courts - - - - -	373,791	405,600
Jails - - - - -	288,448	291,700
Police - - - - -	130,339	132,200
Ports and Pilotage - - - - -	158,609	138,900
Education - - - - -	247,905	258,800
Medical - - - - -	80,388	86,838
Agriculture - - - - -	65,897	65,500
Scientific and Miscellaneous Departments - - - - -	67,909	103,624
TOTAL - - - £.	1,408,286	1,483,157
MISCELLANEOUS:		
Receipts in aid of Superannuation, &c. - - - - -	206,810	207,171
Stationery and Printing - - - - -	93,416	98,300
Exchange - - - - -	119,741	71,700
Miscellaneous - - - - -	352,612	383,414
TOTAL - - - £.	772,579	760,585
RAILWAYS:		
State Railways (Gross Receipts) - - - - -	37,546,135	35,639,724
Deduct—Working Expenses - - - - -	19,572,745	19,754,700
" Surplus profits paid to Companies, &c. - - - - -	440,857	685,700
Net Receipts - - - - -	17,532,533	15,199,324
Subsidized Companies (Government share of surplus profits and Repayment of Advances of Interest). - - - - -	93,101	68,995
TOTAL - - - £.	17,625,634	15,268,319
IRRIGATION:		
Major Works:		
Direct Receipts - - - - -	2,765,966	2,750,200
Portion of Land Revenue due to Irrigation - - - - -	1,684,374	1,697,200
Minor Works and Navigation - - - - -	262,819	259,200
TOTAL - - - £.	4,713,159	4,706,600
OTHER PUBLIC WORKS:		
Civil Works - - - - -	298,640	266,400
MILITARY SERVICES:		
Army:		
Effective - - - - -	1,080,631	1,021,087
Non-effective - - - - -	122,875	123,193
Marine - - - - -	89,542	89,200
Military Works - - - - -	76,604	75,000
TOTAL - - - £.	1,369,652	1,308,480
TOTAL REVENUE - - - £.	85,207,175	80,180,740

* 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 1914-15; compared with the RESULTS of 1913-14.

HEADS OF EXPENDITURE.		ACCOUNTS, 1913-14	ESTIMATE,* 1914-15.
DIRECT DEMANDS ON THE REVENUES:			
Refunds and Drawbacks		£.	£.
Assignments and Compensations		338,142	377,900
Charges in respect of Collection, viz.:		1,241,101	1,378,500
Land Revenue			
Opium (including cost of Production)		3,986,422	3,955,741
Salt (including cost of Production)		1,012,440	667,470
Stamps		365,373	388,793
Excise		173,143	109,104
Customs		437,529	482,539
Assessed Taxes		281,252	289,324
Forest		31,254	33,000
Registration		1,174,488	1,240,984
		255,453	261,600
	TOTAL	£. 9,274,597	9,012,855
INTEREST:			
Interest on Debt			
Deduct—Amounts chargeable to Railways		9,334,418	9,781,203
Amounts chargeable to Irrigation		7,303,745	7,713,800
Remainder chargeable on Ordinary Debt		1,304,846	1,371,379
Interest on other Obligations		726,427	738,700
	TOTAL	£. 1,515,653	1,404,724
POSTS AND TELEGRAPHS			
	TOTAL	£. 3,272,994	3,379,447
MINT			
	TOTAL	£. 132,630	139,305
SALARIES AND EXPENSES OF CIVIL DEPARTMENTS			
General Administration			
Law and Justice:		1,983,647	2,069,022
Courts			
Jails		3,088,160	3,288,501
Police		982,903	1,009,787
Ports and Pilotage		4,864,990	5,240,608
Education		204,626	212,601
Ecclesiastical		3,178,809	3,241,720
Medical		127,712	127,713
Political		1,337,936	1,539,740
Agriculture		1,159,190	1,154,075
Scientific and Miscellaneous Departments		534,939	570,500
	TOTAL	£. 473,288	478,245
MISCELLANEOUS CIVIL CHARGES:			
Territorial and Political Pensions		220,720	216,350
Civil Furlough and Absence Allowances		451,606	360,379
Superannuation Allowances and Pensions		3,399,487	3,509,561
Stationery and Printing		729,756	761,307
Miscellaneous		602,235	530,508
	TOTAL	£. 5,403,804	5,378,005
FAMINE RELIEF AND INSURANCE:			
Famine Relief		157,511	289,900
Construction of Protective Railways		8,576	—1,500
Construction of Protective Irrigation Works		491,424	500,736
Reduction or Avoidance of Debt		342,489	210,100
	TOTAL	£. 1,000,000	989,236
RAILWAY REVENUE ACCOUNT:			
State Railways:—Interest on Debt		6,987,842	7,616,150
Annuities in purchase of Railways		3,379,581	3,357,665
Sinking Funds		191,707	199,554
Interest chargeable against Companies on Advances		415,308	97,650
Interest on Capital deposited by Companies		1,962,416	1,988,389
Subsidized Companies:—Land, &c.		55,146	114,000
Miscellaneous Railway Expenditure		—45,894	52,800
	TOTAL	£. 12,836,101	13,426,168
IRRIGATION:			
Major Works:—Working Expenses		1,214,443	1,276,400
Interest on Debt		1,304,846	1,371,379
Expenditure on Protective Irrigation Works in addition to that charged under Famine Relief and Insurance		83,689	66,800
Minor Works and Navigation		928,889	1,032,553
	TOTAL	£. 3,531,867	3,747,132
OTHER PUBLIC WORKS:			
Construction of Railways charged to Provincial Revenues		1,414	1,600
Civil Works		7,008,624	7,006,014
	TOTAL	£. 7,010,038	7,007,614
MILITARY SERVICES:			
Army: Effective		16,542,871	16,988,894
Non-effective		3,246,368	3,257,964
Marine		512,845	457,884
Military Works		947,297	1,013,128
Special Defences (1902)		16,384	19,730
	TOTAL	£. 21,265,765	21,737,606
TOTAL EXPENDITURE		£. 83,177,638	85,064,592
		Accounts, 1913-14.	Estimate, 1914-15.
		£.	£.
Add—Portion of Allotments to Provincial Governments not spent by them in the Year		325,692	—
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances		608,678	2,255,000
	TOTAL EXPENDITURE CHARGED TO REVENUE	£. 82,894,752	82,809,592
RAILWAY, IRRIGATION AND OTHER CAPITAL NOT CHARGED TO REVENUE:			
Capital Outlay on Railways and Irrigation Works:			
State Railways		10,483,200	10,540,660
Irrigation Works		1,282,262	1,148,533
Initial Expenditure on New Capital at Delhi		447,134	366,410
	TOTAL	£. 12,212,596	12,055,603
		ACCOUNTS, 1913-14.	ESTIMATE,* 1914-15.
		£.	£.
Revenue		85,207,175	80,180,740
Expenditure chargeable to Revenue		82,894,752	82,809,592
Surplus (+) Deficit (-)		£. +2,312,423	-2,628,852

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

HEADS OF REVENUE.	INDIA, GENERAL.		CENTRAL PROVINCES AND BHAR.		BURMA.		ASSAM.		
	1913-14.	1914-15.	1913-14.	1914-15.	1913-14.	1914-15.	1913-14.	1914-15.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
PRINCIPAL HEADS OF REVENUE :									
Land Revenue - - - - -	21,19,835	21,14,000	1,87,17,239	1,82,50,000	4,63,07,377	4,24,14,000	78,86,558	74,80,000	1
Opium - - - - -	31,310	30,000	5,20,891	4,75,000	3,79,027	3,43,000	5,41,552	5,60,000	2
Salt - - - - -	1,19,33,135	1,44,58,000	-	-	22,24,656	22,70,000	897	1,000	3
Stamps - - - - -	8,52,063	8,44,000	39,39,587	36,34,000	36,19,029	33,50,000	13,99,197	14,18,000	4
Excise - - - - -	22,02,550	21,79,000	1,16,24,099	1,10,00,000	83,42,572	86,93,300	52,58,890	53,93,000	5
Provincial Rates - - - - -	3,188	1,000	-	-	-	-	11,782	15,000	6
Customs - - - - -	36,885	22,000	3,00,919	2,47,000	1,86,42,768	1,27,77,000	-	-	7
Assessed Taxes - - - - -	26,39,143	27,71,000	8,62,741	8,95,000	22,90,649	26,75,000	4,27,067	4,13,000	8
Forest - - - - -	8,46,200	6,00,000	31,86,454	34,70,000	1,15,71,965	99,29,000	10,97,969	9,50,000	9
Registration - - - - -	51,808	49,000	4,18,084	3,93,000	2,48,155	2,44,000	1,08,711	1,16,000	10
Tributes from Native States - - - - -	19,61,417	18,40,000	2,42,687	2,39,000	4,53,900	4,53,000	50,100	50,000	11
TOTAL - - - - -	2,26,77,034	2,49,08,000	3,98,12,691	3,86,03,000	9,40,80,096	8,30,48,000	1,67,82,523	1,63,66,000	12
INTEREST - - - - -	79,33,781	47,17,000	1,82,442	1,77,000	1,42,937	1,36,000	24,239	71,000	13
POSTS AND TELEGRAPHS - - - - -	5,39,06,014	5,26,42,000	-	-	-	-	-	-	14
MINT - - - - -	18,44,738	44,000	-	-	-	-	-	-	15
RECEIPTS BY CIVIL DEPARTMENTS :									
Law and Justice :									
Courts of Law - - - - -	1,43,524	3,53,000	2,89,281	2,65,000	6,84,281	6,66,000	1,25,675	1,38,000	16
Jails - - - - -	4,35,970	4,00,000	2,81,162	3,04,000	4,93,279	4,19,000	91,622	1,01,000	17
Police - - - - -	37,859	41,000	26,002	25,000	4,61,975	5,29,000	1,22,398	1,37,000	18
Ports and Pilotage - - - - -	-	-	-	-	5,18,919	4,34,000	-	-	19
Education - - - - -	74,621	75,000	2,03,667	2,16,000	2,89,331	3,60,000	1,34,639	1,65,000	20
Medical - - - - -	8,742	7,000	17,386	16,000	1,04,390	1,05,000	23,920	25,000	21
Agriculture - - - - -	1,30,760	1,12,000	1,10,198	1,32,000	13,851	15,000	8,232	9,000	22
Scientific and Miscellaneous Departments - - - - -	1,42,454	1,78,000	32,194	27,000	310	2,000	10,186	10,000	23
TOTAL - - - - -	9,78,920	11,66,000	9,59,890	9,85,000	25,66,288	25,30,000	5,16,672	5,85,000	24
MISCELLANEOUS :									
Receipts in aid of Superannuation, &c. - - - - -	3,61,193	4,10,000	1,83,082	2,25,000	1,00,955	1,07,000	24,792	34,000	25
Stationery and Printing - - - - -	4,60,175	4,39,000	64,813	65,000	53,165	51,000	8,019	7,000	26
Exchange - - - - -	17,96,110	10,75,000	-	-	-	-	-	-	27
Miscellaneous - - - - -	7,42,048	21,40,000	1,90,791	1,70,000	1,78,015	1,55,000	54,114	57,000	28
TOTAL - - - - -	33,59,521	40,70,000	4,38,686	4,60,000	3,32,135	3,13,000	86,925	98,000	29
RAILWAYS :									
State Railways (Gross Receipts) - - - - -	56,30,64,774	53,44,75,000	-	-	-	-	1,23,805	1,15,000	30
Deduct—Working Expenses - - - - -	29,35,01,883	29,62,13,000	-	-	-	-	89,499	1,07,000	31
Surplus Profits paid to Companies, &c. - - - - -	66,12,864	1,02,86,000	-	-	-	-	-	-	32
Net Receipts - - - - -	26,29,50,237	22,79,76,000	-	-	-	-	34,306	8,000	33
Subsidized Companies (Government share of surplus profits and Repayment of Advances of Interest). - - - - -	2,44,967	3,25,000	-	-	-	-	-	-	34
TOTAL - - - - -	26,31,95,204	22,83,01,000	-	-	-	-	34,306	8,000	35
IRRIGATION :									
Major Works : Direct Receipts - - - - -	-	-	1,39,771	1,07,000	12,43,922	11,94,000	-	-	36
Portion of Land Revenue due to Irrigation. - - - - -	-	-	4,968	6,000	2,18,624	2,39,000	-	-	37
Minor Works and Navigation - - - - -	68,101	65,000	56,221	43,000	18,68,741	15,14,000	-	-	38
TOTAL - - - - -	68,101	65,000	2,00,960	1,56,000	28,31,287	29,37,000	-	-	39
OTHER PUBLIC WORKS :									
Civil Works - - - - -	2,08,930	2,12,000	2,79,305	2,91,000	3,60,959	3,49,000	1,52,443	1,62,000	40
MILITARY SERVICES :									
Army : Effective - - - - -	1,14,84,062	1,06,63,000	-	-	-	-	-	-	41
Non-effective - - - - -	13,00,738	12,83,000	-	-	-	-	-	-	42
Marine - - - - -	13,43,125	13,38,000	-	-	-	-	-	-	43
Military Works - - - - -	11,49,059	11,25,000	-	-	-	-	-	-	44
TOTAL - - - - -	1,62,76,982	1,44,09,000	-	-	-	-	-	-	45
TOTAL REVENUE - - - - -	36,94,33,200	33,05,34,000	4,18,74,014	4,06,72,000	10,08,13,700	8,03,13,000	1,75,97,108	1,72,90,000	46

in each of the PROVINCES of *British India*, and in *England*, for 1914-15,
RESULTS of 1913-14.

BENGAL.		BIHAR AND ORISSA.		UNITED PROVINCES OF AGRA AND OUDH.		CARRIED FORWARD.		HEADS OF REVENUE.
1913-14.	1914-15.	1913-14.	1914-15.	1913-14.	1914-15.	1913-14.	1914-15.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
2,80,38,537	2,84,80,000	1,63,90,199	1,54,60,000	5,90,78,304	6,25,48,000	17,85,37,129	17,67,16,000	PRINCIPAL HEADS OF REVENUE:
1,97,84,323	1,92,39,000	4,14,698	3,90,000	6,54,431	6,18,000	2,23,26,232	2,16,55,000	Land Revenue.
1,30,41,436	1,40,00,000	1,314	1,000	-	-	2,72,01,438	3,07,30,000	Opium.
2,19,10,831	2,02,00,000	67,62,790	67,00,000	1,19,51,748	1,17,00,000	5,04,35,245	4,78,46,000	Salt.
1,53,88,678	1,55,00,000	1,12,80,115	1,16,00,000	1,33,03,687	1,24,00,000	6,73,80,291	6,67,65,000	Stamps.
1,31,340	1,10,000	1,67,953	1,04,000	23,65,542	2,20,000	26,79,805	5,10,000	Excise.
3,48,60,241	2,93,17,000	1,14,491	25,000	2,22,931	2,00,000	5,41,73,233	4,25,85,000	Provincial Rates.
66,37,916	69,00,000	13,85,293	14,00,000	26,80,693	26,02,000	1,60,23,502	1,75,66,000	Customs.
16,16,111	13,10,000	4,91,735	5,20,000	37,12,487	32,81,000	2,25,22,921	2,00,60,000	Assessed Taxes.
20,16,144	18,00,000	6,28,855	6,50,000	7,04,602	7,07,000	41,75,860	30,59,000	Forest.
67,701	68,000	86,489	86,000	3,31,000	3,21,000	31,82,304	30,57,000	Registration.
								Tributes from Native States.
14,34,83,158	13,69,24,000	3,77,11,942	3,69,96,000	9,49,95,516	9,45,07,000	44,05,42,960	43,14,42,000	- - - TOTAL.
16,24,689	16,37,000	2,22,546	3,44,000	11,64,424	16,09,000	1,12,76,038	84,91,000	INTEREST.
-	-	-	-	-	-	5,39,06,014	5,26,42,000	POSTS AND TELEGRAPHS.
8,27	-	-	-	-	-	18,44,733	44,000	MINT.
8,27	-	-	-	-	-	-	-	RECEIPTS BY CIVIL DEPARTMENTS:
8,42,811	8,62,000	2,60,601	2,90,000	6,77,355	7,41,000	30,32,528	33,18,000	Law and Justice:
6,71,947	7,31,000	7,36,397	7,00,000	3,73,035	3,61,000	30,73,362	30,16,000	Courts of Law.
1,66,684	1,67,000	46,517	38,000	1,01,626	87,000	9,53,061	10,44,000	Jails.
16,76,604	16,25,000	-	-	-	-	21,95,523	19,59,000	Police.
8,10,963	8,12,000	2,60,903	2,90,000	6,08,861	6,04,000	23,92,055	25,22,000	Ports and Pilotage.
4,20,307	3,75,000	13,852	17,000	72,485	2,18,000	6,61,032	7,63,000	Education.
78,766	78,000	31,407	23,000	1,83,256	1,86,000	5,46,450	5,55,000	Medical.
1,98,925	4,30,000	3,740	5,000	25,339	22,000	4,18,148	6,74,000	Agriculture.
								Scientific and Miscellaneous Departments.
48,56,987	50,00,000	13,51,507	13,63,000	20,41,947	22,19,000	1,39,67,209	1,38,46,000	- - - TOTAL.
2,19,003	2,07,000	1,00,515	1,11,000	2,60,988	2,65,000	12,50,508	13,65,000	MISCELLANEOUS:
1,38,645	1,57,000	29,287	30,000	2,25,667	2,36,000	9,79,071	9,85,000	Receipts in aid of Superannuation, &c.
8,14,772	7,32,000	2,82,387	4,05,000	5,77,239	4,51,000	17,95,110	10,75,000	Stationery and Printing.
						28,39,361	41,10,000	Exchange.
								Miscellaneous.
11,72,430	10,96,000	4,12,189	5,46,000	10,64,094	9,52,000	68,65,950	75,35,000	- - - TOTAL.
-	-	-	-	-	-	56,31,88,579	53,45,90,000	RAILWAYS:
-	-	-	-	-	-	29,35,91,182	29,63,20,000	State Railways (Gross Receipts).
-	-	-	-	-	-	66,12,854	1,02,66,000	Deduct:—Working Expenses.
-	-	-	-	-	-	26,29,84,543	22,79,84,000	Surplus Profits paid to Companies, &c.
-	-	-	-	-	-	2,44,967	3,35,000	Net Receipts.
-	-	-	-	-	-			Subsidized Companies (Government share of surplus profits and Repayment of Advances of Interest).
-	-	-	-	-	-	26,32,29,510	22,83,09,000	- - - TOTAL.
2,46,579	2,40,000	25,75,520	24,12,000	97,89,472	1,03,00,000	1,39,75,284	1,42,53,000	IRRIGATION:
-	-	-	-	17,62,532	17,52,000	19,76,124	19,87,000	Major Works: Direct Receipts.
6,13,882	5,75,000	72,167	73,000	1,53,759	1,05,000	23,32,864	24,65,000	Portion of Land Revenue due to Irrigation.
8,80,461	8,15,000	26,47,687	24,85,000	1,16,76,756	1,22,47,000	1,82,84,252	1,87,05,000	Minor Works and Navigation.
								- - - TOTAL.
6,73,608	6,87,000	3,78,313	3,81,000	5,82,690	4,90,000	26,36,398	25,72,000	OTHER PUBLIC WORKS:
								Civil Works.
-	-	-	-	-	-	1,14,84,082	1,06,63,000	MILITARY SERVICES:
-	-	-	-	-	-	13,00,736	12,83,000	Army: Effective.
-	-	-	-	-	-	13,43,125	13,38,000	Non-effective.
-	-	-	-	-	-	11,49,059	11,25,000	Marine.
-	-	-	-	-	-			Military Works.
-	-	-	-	-	-	1,52,76,982	1,44,09,000	- - - TOTAL.
16,26,71,473	14,61,59,000	4,37,24,184	4,20,15,000	11,16,16,427	11,20,14,000	83,61,30,046	77,70,97,000	- - - 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.
	1913-14.	1914-15.	1913-14.	1914-15.	1913-14.	1914-15.	1913-14.	1914-15.	1913-14.
PRINCIPAL HEADS OF REVENUE :	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Land Revenue - - - - -	17,85,37,129	17,67,16,000	2,69,43,831	2,86,79,000	20,83,806	22,09,000	5,73,08,948	5,71,45,000	5,60,00,115
Opium - - - - -	2,93,26,232	2,16,55,000	6,51,954	6,35,000	46,555	45,000	3,94,928	4,07,000	9,53,509
Salt - - - - -	2,72,01,438	3,07,30,000	-	-	-	-	1,11,65,670	1,15,50,000	1,33,12,469
Stamps - - - - -	8,04,35,245	4,78,40,000	56,24,557	55,00,000	6,67,211	6,13,000	1,41,67,616	1,37,70,000	88,79,768
Excise - - - - -	6,73,80,391	6,87,65,000	69,13,580	69,52,000	3,50,113	3,70,000	3,65,11,075	3,64,50,000	2,22,59,446
Provincial Rates - - - - -	26,79,806	5,10,000	20,572	42,000	2,777	4,000	-	-	-
Customs - - - - -	5,41,78,233	4,35,98,000	18,004	7,000	-	-	91,22,078	88,18,000	5,00,54,087
Assessed Taxes - - - - -	1,69,23,502	1,75,58,000	17,19,918	17,20,000	1,52,860	1,66,000	37,48,360	39,71,000	67,09,105
Forest - - - - -	2,25,22,921	2,00,60,000	13,54,943	13,60,000	2,64,741	2,37,000	42,00,320	38,70,000	51,03,156
Registration - - - - -	41,75,880	39,59,000	3,77,516	3,66,000	44,958	44,000	23,58,537	22,35,000	8,27,555
Tributes from Native States - - - - -	31,82,304	30,57,000	1,45,391	1,44,000	-	-	44,96,519	44,97,000	14,28,999
TOTAL - - - - -	44,95,42,960	43,14,42,000	4,37,70,066	4,51,05,000	36,15,021	36,77,000	14,34,74,061	14,27,13,000	16,55,29,009
INTEREST - - - - -	1,12,76,038	84,91,000	2,75,285	3,14,000	29,382	30,000	10,07,990	10,40,000	29,02,606
POSTS AND TELEGRAPHS - - - - -	5,39,08,014	5,26,42,000	-	-	-	-	-	-	-
MINT - - - - -	18,44,733	44,000	-	-	-	-	-	-	32,511
RECEIPTS BY CIVIL DEPARTMENTS :									
Law and Justice :									
Courts of Law - - - - -	30,32,528	33,15,600	5,54,353	6,39,000	1,44,782	1,50,000	10,94,576	11,30,000	7,80,626
Jails - - - - -	30,73,362	30,16,000	3,93,642	4,50,000	32,563	35,000	6,44,928	6,00,000	2,82,232
Police - - - - -	9,53,061	10,44,000	2,03,666	1,81,000	20,782	32,000	4,88,562	4,91,000	2,89,014
Ports and Pilotage - - - - -	21,95,523	19,59,000	-	-	-	-	86	-	1,08,524
Education - - - - -	23,92,055	25,24,000	4,49,433	4,66,000	13,173	25,000	3,11,011	3,20,000	8,82,809
Medical - - - - -	6,61,082	7,63,000	64,731	75,000	181	2,000	1,91,716	1,55,000	2,77,970
Agriculture - - - - -	5,46,450	5,65,000	2,18,560	1,83,000	2,167	3,000	1,00,652	1,18,000	1,22,622
Scientific and Miscellaneous Departments.	4,13,148	6,74,000	1,555	8,300	212	1,000	6,71,567	8,22,000	17,726
TOTAL - - - - -	1,32,67,209	1,38,48,000	18,83,940	19,80,000	2,13,859	2,48,000	33,03,098	36,36,000	24,31,613
MISCELLANEOUS :									
Receipts in aid of Superannuation, &c.	12,50,508	13,65,000	1,82,376	1,83,000	10,653	23,000	2,07,874	2,26,000	5,13,715
Stationery and Printing - - - - -	9,79,971	9,85,000	1,36,358	1,95,000	20,387	23,000	1,49,461	1,58,000	1,15,066
Exchange - - - - -	17,96,110	10,75,000	-	-	-	-	-	-	-
Miscellaneous - - - - -	24,39,361	41,10,000	6,74,180	4,66,000	1,17,698	1,21,000	4,51,856	4,00,000	6,95,411
TOTAL - - - - -	68,65,950	75,35,000	9,92,914	8,44,000	1,57,738	1,67,000	8,09,191	7,84,000	12,24,192
RAILWAYS :									
State Railways (Gross Receipts) - - - - -	56,31,88,579	52,45,90,000	-	-	-	-	-	-	-
Deduct—Working Expenses - - - - -	29,35,91,182	29,63,20,000	-	-	-	-	-	-	-
Surplus Profits paid to Companies, &c.	66,12,354	1,02,86,000	-	-	-	-	-	-	-
Net Receipts - - - - -	26,29,84,543	22,79,84,000	-	-	-	-	-	-	-
Subsidized Companies (Government share of surplus profits and Repayment of Advances of Interest).	2,44,967	3,25,000	-	-	-	-	-	-	-
TOTAL - - - - -	26,32,29,510	22,83,09,000	-	-	-	-	-	-	-
IRRIGATION :									
Major Works : Direct Receipts - - - - -	1,39,75,264	1,42,53,400	2,46,57,424	2,42,05,000	8,51,212	8,43,000	2,65,374	3,05,000	17,40,211
Portion of Land Revenue due to Irrigation.	19,76,124	19,87,000	1,60,99,927	1,02,50,000	73,846	66,000	1,06,43,538	1,05,01,000	24,72,179
Minor Works and Navigation - - - - -	23,32,864	24,65,000	9,78,701	8,20,000	-	-	2,52,323	2,25,000	3,78,401
TOTAL - - - - -	1,82,84,252	1,87,05,000	3,57,36,052	3,52,75,000	9,25,058	9,09,000	1,11,61,235	1,11,21,000	45,90,791
OTHER PUBLIC WORKS :									
Civil Works - - - - -	26,36,398	25,72,000	6,16,586	5,13,000	1,48,739	1,56,000	3,43,767	4,14,000	7,35,116
MILITARY SERVICES :									
Army : Effective - - - - -	1,14,84,062	1,08,63,000	-	-	-	-	-	-	-
Non-effective - - - - -	13,00,736	12,83,000	-	-	-	-	-	-	-
Marine - - - - -	13,43,125	13,38,000	-	-	-	-	-	-	-
Military Works - - - - -	11,49,059	11,25,000	-	-	-	-	-	-	-
TOTAL - - - - -	1,52,76,982	1,44,09,000	-	-	-	-	-	-	-
TOTAL REVENUE - - - - -	93,61,30,046	77,79,97,000	8,32,73,843	8,43,31,000	50,89,797	51,87,000	16,00,99,332	15,97,08,000	18,06,05,338

Provinces of British India, and in England, for 1914-15, compared with the Results of 1913-14—continued.

BOMBAY.	TOTAL INDIA.				ENGLAND.		GRAND TOTAL.		HEADS OF REVENUE.	
	Rupees.		Rupees converted into £ at Rs. 16 = £1.		1913-14.	1914-15.	1913-14.	1914-15.		
	1913-14.	1914-15.	1913-14.	1914-15.						
	Ra.	Ra.	£	£	£	£	£	£		
1	5,10,96,000	32,08,73,629	31,58,45,000	21,391,575	21,056,300	-	-	21,391,575	21,056,300	PRINCIPAL HEADS OF REVENUE:
2	7,54,000	2,43,73,178	2,34,92,000	1,624,378	1,586,100	-	-	1,624,378	1,586,100	Land Revenue.
3	1,43,00,000	5,16,79,577	5,05,80,000	3,445,305	3,772,000	-	-	3,445,305	3,772,000	Opium.
4	79,50,000	7,97,74,387	7,56,79,000	5,318,293	5,045,300	-	-	5,318,293	5,045,300	Salt.
5	2,16,00,000	13,34,14,505	13,21,37,000	8,894,300	8,808,100	-	-	8,894,300	8,808,100	Stamps.
6	-	27,03,154	5,58,000	180,210	37,100	-	-	180,210	37,100	Excise.
7	4,40,80,000	11,33,73,302	9,54,93,000	7,558,220	6,366,200	-	-	7,558,220	6,366,200	Provincial Rates.
8	67,29,000	2,92,53,745	3,01,31,000	1,950,250	2,008,700	-	-	1,950,250	2,008,700	Customs.
9	44,50,000	3,34,48,081	2,99,77,000	2,229,872	1,998,500	-	-	2,229,872	1,998,500	Assessed Taxes.
10	7,80,000	77,84,436	73,84,000	618,962	492,300	-	-	618,962	492,300	Forest.
11	14,08,000	92,53,213	91,06,000	616,881	607,100	-	-	616,881	607,100	Registration.
10	15,31,43,000	80,59,31,197	77,63,80,000	53,728,746	51,758,700	-	-	53,728,746	51,758,700	Tributes from Native States.
11	-	-	-	-	-	-	-	-	-	- - - TOTAL.
12	27,12,000	1,54,91,301	1,26,87,000	1,032,754	839,100	319,365	182,129	1,352,119	1,021,229	INTEREST.
13	-	-	-	-	-	-	-	-	-	
14	-	-	-	-	-	-	-	-	-	
15	-	5,39,06,014	5,26,42,000	3,593,734	3,509,500	4,785	39,870	3,598,519	3,549,370	POSTS AND TELEGRAPHS.
16	-	-	-	-	-	-	-	-	-	
17	-	-	-	-	-	-	-	-	-	
18	1,000	50,96,654	8,69,000	339,777	57,900	64	-	339,841	57,900	MINT.
19	-	-	-	-	-	-	-	-	-	
20	8,50,000	56,06,865	60,84,000	373,791	405,600	-	-	373,791	405,600	RECEIPTS BY CIVIL DEPARTMENTS:
21	2,76,000	43,26,726	43,76,000	288,448	291,700	-	-	288,448	291,700	Law and Justice:
22	2,55,000	19,55,085	18,83,000	130,339	132,200	-	-	130,339	132,200	Courts of Law.
23	1,24,000	23,04,133	20,83,000	153,609	138,900	-	-	153,609	138,900	Jails.
24	5,49,000	37,18,571	38,82,000	247,905	258,800	-	-	247,905	258,800	Police.
25	3,00,000	11,05,680	12,93,000	78,712	86,200	676	633	80,388	86,833	Ports and Pilotage.
26	1,33,000	9,88,451	9,82,000	65,807	65,500	-	-	65,807	65,500	Education.
27	40,000	10,04,208	15,45,000	66,947	103,000	962	624	67,909	103,624	Medical.
28	-	-	-	-	-	-	-	-	-	Agriculture.
29	-	-	-	-	-	-	-	-	-	Scientific and Miscellaneous Departments.
30	35,16,000	2,10,99,719	2,22,38,000	1,406,648	1,481,900	1,638	1,357	1,408,286	1,483,157	- - - TOTAL.
31	5,75,000	21,74,126	23,72,000	144,941	158,100	61,869	49,071	206,810	207,171	MISCELLANEOUS:
32	1,13,000	14,01,243	14,74,000	93,416	98,300	-	-	93,416	98,300	Receipts in aid of Superannuation, &c.
33	4,32,000	46,78,506	55,29,000	311,901	368,600	40,711	14,814	353,612	383,414	Stationery and Printing.
34	-	-	-	-	-	-	-	-	-	Exchange.
35	11,30,000	1,00,49,985	1,04,50,000	669,999	696,700	102,580	63,885	772,679	760,585	Miscellaneous.
36	-	-	-	-	-	-	-	-	-	- - - TOTAL.
37	-	56,31,88,579	53,45,00,000	37,545,005	35,639,300	230	424	37,546,135	35,639,724	RAILWAYS:
38	-	29,35,91,182	29,63,20,000	19,572,745	19,754,700	-	-	19,572,745	19,754,700	State Railways (Gross Receipts).
39	-	66,12,854	1,02,86,000	440,857	685,700	-	-	440,857	685,700	Deduct—Working Expenses.
40	-	-	-	-	-	-	-	-	-	Surplus Profits paid to Companies, &c.
41	-	26,20,84,543	22,79,84,000	17,532,303	15,198,900	230	424	17,532,533	15,199,324	Net Receipts.
42	-	2,44,967	3,25,000	16,331	21,700	76,770	47,295	93,101	68,995	Subsidized Companies (Government share of surplus profits and Repayment of Advances of Interest).
43	-	-	-	-	-	-	-	-	-	- - - TOTAL.
44	-	26,32,29,510	22,83,09,000	17,548,634	15,220,600	77,000	47,719	17,625,634	15,268,319	
45	16,47,000	4,14,89,485	4,12,53,000	2,765,966	2,750,200	-	-	2,765,966	2,750,200	IRRIGATION:
46	26,64,000	2,62,65,614	2,54,58,000	1,684,374	1,697,200	-	-	1,684,374	1,697,200	Major Works: Direct Receipts.
47	3,78,000	39,42,289	38,88,000	262,819	259,200	-	-	262,819	259,200	Portion of Land Revenue due to Irrigation.
48	45,89,000	7,06,97,388	7,05,99,000	4,713,159	4,706,600	-	-	4,713,159	4,706,600	Minor Works and Navigation.
49	-	-	-	-	-	-	-	-	-	- - - TOTAL.
50	3,42,000	44,79,608	39,07,000	298,640	266,400	-	-	298,640	266,400	OTHER PUBLIC WORKS:
51	-	1,14,84,082	1,06,03,000	765,604	710,800	315,027	310,187	1,080,631	1,021,087	Civil Works.
52	-	13,00,736	12,83,000	86,716	85,500	36,159	37,893	122,875	128,193	MILITARY SERVICES:
53	-	13,43,125	13,38,000	89,542	89,300	-	-	89,542	89,200	Army: Effective.
54	-	11,49,089	11,25,000	76,604	75,000	-	-	76,604	75,000	Non-effective.
55	-	-	-	-	-	-	-	-	-	Marine.
56	-	-	-	-	-	-	-	-	-	Military Works.
57	-	1,52,76,982	1,44,09,000	1,018,468	960,600	351,186	347,880	1,369,652	1,308,480	- - - TOTAL.
58	16,52,47,000	1,36,52,58,856	1,10,24,70,000	84,350,557	79,498,000	856,618	682,740	85,207,175	80,180,740	- 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.	
	1913-14.	1914-15.	1913-14.	1914-15.	1913-14.	1914-15.	1913-14.	1914-15.
DIRECT DEMANDS ON THE REVENUES:	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Refunds and Drawbacks - - - - -	65,384	1,13,000	84,596	1,05,000	6,85,720	7,93,000	32,572	48,000
Assignments and Compensations - - -	33,91,043	34,51,000	25,94,313	25,59,000	415	1,000	47,640	80,000
Charges in respect of Collection, viz.:								
Land Revenue - - - - -	7,32,799	7,38,000	40,18,749	41,41,000	70,08,031	70,13,000	15,20,750	15,98,000
Opium (including cost of Production) - -	8,500	8,000	-	-	-	45,639	-	903
Salt (including cost of Production) - -	13,21,918	13,45,000	-	-	1,01,592	1,01,000	59,383	1,000
Stamps - - - - -	14,56,243	13,70,000	1,29,551	1,35,000	12,68,898	12,78,000	1,14,400	52,000
Excise - - - - -	1,16,432	1,31,000	3,46,508	4,43,000	-	6,44,522	-	1,20,000
Customs - - - - -	-	-	-	-	-	6,53,000	-	-
Assessed Taxes - - - - -	2,674	3,000	12,908	16,000	46,539	47,000	4,663	5,000
Forest - - - - -	9,37,472	10,50,000	19,53,129	19,24,000	42,75,066	48,33,000	9,10,240	9,58,000
Registration - - - - -	16,282	16,000	1,32,386	1,34,000	1,06,644	1,06,000	58,611	65,000
TOTAL - - - - -	51,36,161	54,66,000	92,72,140	94,57,000	1,41,81,675	1,48,89,000	27,55,171	29,27,000
INTEREST:								
Interest on Debt - - - - -	4,80,23,611	5,15,59,000	1,39,183	1,70,000	87,576	91,000	33,716	39,000
Deduct—Amounts chargeable to Railways (a) -	5,39,53,685	6,01,13,000	-	-	-	-	-	-
" " " Irrigation - - - - -	1,77,92,499	1,86,90,000	-	-	-	-	-	-
Remainder chargeable on Ordinary Debt - -	-2,37,22,573	-2,72,44,000	1,38,183	1,70,000	87,576	91,000	33,716	39,000
Interest on other Obligations - - - - -	99,13,871	89,78,000	59,205	72,000	75,666	88,000	22,056	27,000
TOTAL - - - - -	-1,38,08,702	-1,82,66,000	1,97,388	2,42,000	1,63,241	1,79,000	56,772	66,000
POSTS AND TELEGRAPHS - - - - -	4,50,77,341	4,60,55,000	-	-	-	-	-	-
MINT - - - - -	9,97,830	13,98,000	-	-	-	-	-	-
SALARIES AND EXPENSES OF CIVIL DEPARTMENTS:								
General Administration - - - - -	67,35,954	70,20,000	11,25,809	11,84,000	20,94,979	22,06,000	7,23,131	7,82,000
Law and Justice:								
Courts of Law - - - - -	5,11,519	6,36,000	27,86,972	28,14,000	48,81,629	50,19,000	9,33,847	10,09,000
Jails - - - - -	17,66,354	18,56,000	6,80,139	6,81,000	18,32,003	15,03,000	2,72,251	2,88,000
Police - - - - -	19,41,498	21,81,000	34,11,226	35,10,000	1,31,18,008	1,35,81,000	25,87,928	23,92,000
Ports and Pilotage - - - - -	-	-	-	-	13,49,167	14,79,000	60,903	65,000
Education - - - - -	11,65,211	12,49,000	22,02,034	25,85,000	29,23,909	32,16,000	12,15,892	16,06,000
Ecclesiastical - - - - -	2,07,208	2,24,000	98,280	1,01,000	1,44,884	1,37,000	16,765	19,000
Medical - - - - -	17,27,375	20,10,000	11,86,605	15,23,000	20,69,540	32,05,000	6,55,611	7,11,000
Political - - - - -	90,28,706	80,27,000	23,716	33,000	13,58,283	20,39,000	18,15,626	5,42,000
Agriculture - - - - -	7,98,878	8,21,000	7,44,209	7,56,000	5,18,139	5,39,000	2,14,585	2,91,000
Scientific and Miscellaneous Departments -	45,45,822	44,98,000	74,025	75,000	97,799	1,17,000	92,460	93,000
TOTAL - - - - -	2,84,28,523	2,95,22,000	1,23,13,015	1,32,02,000	3,03,88,940	3,30,41,000	81,89,998	77,88,000
MISCELLANEOUS CIVIL CHARGES:								
Territorial and Political Pensions - - -	1,98,522	2,30,000	1,71,252	1,78,000	1,48,662	1,51,000	4,511	5,000
Civil Furlough and Absentee Allowances -	9,278	4,000	-	-	-	-	-	-
Superannuation Allowances and Pensions -	14,08,158	14,70,000	8,64,065	9,25,000	9,27,374	10,74,000	2,83,152	3,08,000
Stationery and Printing - - - - -	2,89,088	3,44,000	4,05,981	4,02,000	6,94,463	7,60,000	1,65,810	1,70,000
Miscellaneous - - - - -	39,91,988	16,35,000	1,37,152	1,56,000	5,49,515	6,06,000	3,08,194	4,35,000
TOTAL - - - - -	58,95,030	36,73,000	16,81,350	16,61,000	23,20,014	25,91,000	8,51,667	9,18,000
FAMINE RELIEF AND INSURANCE:								
Famine Relief - - - - -	8,909	2,57,000	14,751	1,15,000	-	-	-	-
Construction of Protective Railways - - -	1,17,532	22,000	-	-	-	-	-	-
Construction of Protective Irrigation Works -	12,55,344	10,02,000	19,80,776	18,14,000	9,909	6,000	-	-
Reduction or Avoidance of Debt - - - - -	13,87,329	2,26,000	12,60,900	4,66,000	-	-	-	-
TOTAL - - - - -	2,53,426	5,41,000	32,75,527	23,85,000	9,909	6,000	-	-
Carried forward to page 12 - - - - -	7,19,79,609	6,73,07,000	2,66,39,420	2,70,07,000	4,70,63,779	5,06,88,000	1,18,52,608	1,16,99,000

ACCOUNTS, 1913-14.

(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.	£	£	£
5,03,56,634	3,357,109	3,530,733	6,887,842
35,97,051	239,803	175,500	415,303
TOTAL - - - - -	5,39,53,685	3,706,233	7,303,145

in each of the PROVINCES of *British India*, and in *England*, for 1914-15,
RESULTS of 1913-14.

	BENGAL.		BIHAR AND ORISSA.		UNITED PROVINCES OF AGRA AND OUDH.		CARRIED FORWARD.		HEADS OF EXPENDITURE.
	1913-14.	1914-15.	1913-14.	1914-15.	1913-14.	1914-15.	1913-14.	1914-15.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	8,03,895	9,25,000	1,32,543	1,33,000	2,48,378	2,79,000	20,52,897	23,98,000	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. Customs. Assessed Taxes. Forest. Registration.
2	1,24,375	1,32,000	1,47,937	1,09,000	3,30,105	3,34,000	66,35,837	66,66,000	
3	55,35,858	58,75,000	33,87,812	35,88,000	88,65,404	91,58,000	3,10,74,003	3,21,11,000	
4	24,129	23,000	-	-	1,51,12,918	98,19,000	1,51,45,545	98,50,000	
5	3,14,935	3,27,000	69,954	79,000	-	-	17,53,249	17,98,000	
6	7,23,132	6,51,000	2,15,483	1,88,000	3,16,617	2,47,000	89,515	-1,05,000	
7	6,25,743	7,41,000	5,50,017	5,71,000	4,34,532	4,52,000	34,56,530	37,24,000	
8	13,78,763	13,37,000	16,585	16,000	-	-	20,39,970	20,66,000	
9	1,54,577	1,54,000	44,780	45,000	264	-	2,66,415	2,70,000	
10	6,40,157	6,84,000	3,55,648	3,98,000	18,96,014	22,84,000	1,09,67,726	1,21,29,000	
11	11,26,558	11,51,000	3,32,556	3,62,000	2,89,214	2,94,000	20,62,251	21,28,000	
12	1,14,51,922	1,19,50,000	52,53,425	54,87,000	2,74,93,444	2,28,67,000	7,55,43,928	7,30,23,000	- - - TOTAL.
13	4,39,897	4,40,000	1,01,914	1,04,000	11,31,501	13,73,000	4,99,56,398	5,37,76,000	INTEREST: Interest on Debt. Deduct—Amounts chargeable to Railways (a). " " " " Irrigation.
14	-	-	-	-	-	-	5,39,53,685	6,01,75,000	
15	4,39,897	4,40,000	1,01,914	1,04,000	11,31,501	13,73,000	-2,17,89,786	-2,50,27,000	
16	1,13,925	1,41,000	67,742	85,000	8,30,605	8,58,000	1,11,83,069	1,02,49,000	Remainder chargeable on Ordinary Debt. Interest on other Obligations.
17	5,53,822	5,81,000	1,69,656	1,89,000	20,62,106	22,31,000	-1,06,06,717	-1,47,78,000	- - - TOTAL.
18	8,1	-	-	-	-	-	4,50,77,341	4,60,55,000	POSTS AND TELEGRAPHS.
19	5,2	-	-	-	-	-	-	-	
20	13.	-	-	-	-	-	9,97,830	13,98,000	MINT.
21	29,03,576	28,87,000	16,10,910	15,94,000	21,42,780	22,01,000	1,73,37,139	1,78,74,000	SALARIES AND EXPENSES OF CIVIL DEPARTMENTS: General Administration. Law and Justice: Courts of Law. Jails. Police. Ports and Pilotage. Education. Ecclesiastical. Medical. Political. Agriculture. Scientific and Miscellaneous Departments.
22	1,00,37,547	1,03,04,000	32,98,531	34,90,000	63,90,754	66,58,000	2,88,40,799	2,99,30,000	
23	22,62,882	23,78,000	14,54,178	14,96,000	20,59,519	23,00,000	1,03,27,926	1,06,02,000	
24	94,71,081	1,03,90,000	45,76,942	47,87,000	1,11,39,477	1,23,92,000	4,60,46,160	4,91,93,000	
25	14,28,377	13,74,000	957	1,000	-	-	28,39,403	29,09,000	
26	81,12,515	86,23,000	38,34,826	36,12,000	78,58,337	71,31,000	2,73,12,724	2,79,23,000	
27	1,84,515	1,97,000	32,243	32,000	2,71,740	2,60,000	3,55,642	3,70,000	
28	28,50,450	30,23,000	9,14,408	9,56,000	37,64,222	32,53,000	1,31,38,220	1,46,81,000	
29	39,375	34,000	64,917	55,000	1,06,746	1,27,000	1,22,36,369	1,18,67,000	
30	9,82,515	9,76,000	4,58,119	5,03,000	12,05,141	11,55,000	48,71,617	50,41,000	
31	5,21,072	5,30,000	30,303	30,000	97,633	91,000	54,60,114	54,34,000	
32	3,87,42,945	4,06,06,000	1,62,76,334	1,65,26,000	3,50,26,358	3,55,69,000	16,93,66,113	17,63,14,000	- - - TOTAL.
33	7,93,382	7,45,000	40,782	64,000	7,52,347	7,50,000	21,09,438	21,13,000	MISCELLANEOUS CIVIL CHARGES: Territorial and Political Pensions. Civil Furlough and Absence Allowances. Superannuation Allowances and Pensions. Stationery and Printing. Miscellaneous.
34	16	-	153	-	-	-	3,447	4,000	
35	31,38,870	33,24,000	9,10,613	9,34,000	34,85,672	36,92,000	1,10,18,813	1,17,27,000	
36	15,55,494	14,26,000	3,28,743	6,61,000	9,18,067	9,24,000	43,67,644	46,87,000	
37	6,24,723	6,74,000	1,51,956	1,51,000	5,34,054	3,52,000	63,87,580	40,09,000	
38	61,12,494	61,69,000	14,32,427	18,10,000	56,90,140	57,18,000	2,38,82,922	2,25,40,000	- - - TOTAL.
39	-	-	-	-	18,83,002	36,66,000	19,01,662	40,38,000	FAMINE RELIEF AND INSURANCE: Famine Relief. Construction of Protective Railways. Construction of Protective Irrigation Works. Reduction or Avoidance of Debt.
40	-	-	-	-	-	-	1,17,539	-32,000	
41	7,396	3,000	4,89,682	2,03,000	14,69,780	13,38,000	27,02,199	23,62,000	
42	80,000	60,000	2,00,000	2,00,000	4,50,000	4,50,000	33,77,329	13,93,000	
43	67,396	63,000	6,80,682	4,03,000	38,02,782	54,54,000	80,98,722	77,70,000	- - - TOTAL.
44	5,69,28,579	5,93,89,000	2,38,21,324	2,44,15,000	7,40,74,830	7,18,39,000	31,23,60,149	31,23,22,000	- - - Carried forward to page 13.
ESTIMATE, 1914-15.									
	India.	India converted into £ at Rs. 15 = £1.	England.	TOTAL.					
	Rs.	£	£	£					
	5,98,87,000	3,991,100	3,625,050	7,016,150					
	2,46,000	16,400	81,250	97,650					
	6,01,13,000	4,007,500	3,706,300	7,713,800					
						(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.
	1913-14.	1914-15.	1913-14.	1914-15.	1913-14.	1914-15.	1913-14.	1914-15.	1913-14.
DIRECT DEMANDS ON THE REVENUES :	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Refunds and Drawbacks - - - - -	20,52,897	23,96,000	1,82,387	2,00,000	23,604	21,000	6,13,604	6,77,000	21,69,657
Assignments and Compensations - - -	66,35,837	66,66,000	1,09,366	1,03,000	17,736	18,000	13,07,325	12,29,000	1,05,46,248
Charges in respect of Collections, viz. :—									
Land Revenue - - - - -	3,10,74,003	3,21,11,000	49,09,849	49,99,000	6,20,763	6,41,000	1,46,94,474	1,26,11,000	84,71,319
Opium (including cost of Production) - -	1,51,45,545	98,50,000	-	-	-	-	-	-	29,895
Salt (including cost of Production) - - -	17,53,249	17,98,000	-	-	-	-	14,76,117	14,38,000	22,39,336
Stamps - - - - -	89,515	1,05,000	1,91,885	1,84,000	26,391	22,000	4,46,089	4,50,000	2,45,299
Excise - - - - -	34,56,530	37,24,000	1,85,580	2,15,000	12,929	14,000	18,20,840	18,29,000	10,85,613
Customs - - - - -	20,39,970	20,56,000	-	-	-	-	4,06,895	4,15,000	14,65,409
Assessed Taxes - - - - -	2,66,415	2,70,000	16,935	14,000	958	1,000	39,175	41,000	1,45,318
Forest - - - - -	1,09,67,726	1,21,29,000	9,19,177	9,24,000	1,31,023	1,23,000	29,35,817	28,30,000	25,89,878
Registration - - - - -	20,62,251	21,28,600	1,19,932	1,26,000	11,196	12,000	12,68,755	12,84,000	3,69,666
TOTAL - - - - -	7,55,43,938	7,30,23,000	66,34,891	67,65,000	8,44,599	8,52,000	2,50,09,091	2,28,04,000	2,93,57,611
INTEREST :									
Interest on Debt - - - - -	4,99,56,398	5,37,76,000	1,74,066	1,83,000	-	-	3,21,999	3,27,000	8,71
Deduct—Amounts chargeable to Railways - -	5,39,53,685	6,01,13,000	-	-	-	-	-	-	-
" " " Irrigation - - - - -	1,77,92,499	1,86,90,000	-	-	-	-	-	-	-
Remainder chargeable on Ordinary Debt - -	—2,17,89,786	—2,50,27,000	1,74,066	1,83,000	-	-	3,21,999	3,27,000	8,71
Interest on other Obligations - - - - -	1,11,83,069	1,02,49,000	1,10,241	1,25,000	-	-	1,48,193	1,80,000	3,91
TOTAL - - - - -	—1,06,06,717	—1,47,78,000	2,84,307	3,08,000	-	-	4,71,192	5,07,000	12,67
POSTS AND TELEGRAPHS - - - - -	4,50,77,341	4,60,55,000	-	-	-	-	-	-	-
MINT - - - - -	9,97,830	12,98,000	-	-	-	-	-	-	8,53,159
SALARIES AND EXPENSES OF CIVIL DEPARTMENTS :									
General Administration - - - - -	1,73,37,139	1,78,74,000	16,88,150	18,03,000	3,11,794	3,24,000	19,09,332	20,06,000	26,50,209
Law and Justice :									
Courts of Law - - - - -	2,88,40,799	2,99,30,000	42,55,055	46,56,000	6,19,800	6,49,000	69,67,819	82,98,000	66,36,537
Jails - - - - -	1,03,27,926	1,05,02,000	14,27,260	15,81,000	2,09,693	2,14,000	14,99,324	15,62,000	12,76,989
Police - - - - -	4,60,46,160	4,91,93,000	58,93,463	61,19,000	17,05,508	17,80,000	92,47,539	1,09,94,000	1,00,67,735
Ports and Pilotage - - - - -	28,39,403	29,09,000	-	-	-	-	45,627	87,000	1,81,310
Education - - - - -	2,73,12,724	2,79,23,000	44,89,352	41,99,000	4,87,539	4,86,000	79,51,123	79,38,000	72,75,648
Ecclesiastical - - - - -	9,55,642	9,70,000	2,44,884	2,49,000	43,012	44,000	3,27,864	3,17,000	3,42,065
Medical - - - - -	1,31,38,220	1,46,81,000	13,72,398	27,91,000	2,28,251	2,67,000	24,86,398	24,99,000	27,20,970
Political - - - - -	1,22,36,369	1,18,57,000	6,92,886	6,50,000	31,59,306	32,24,000	1,92,119	1,35,000	8,79,986
Agriculture - - - - -	48,71,617	50,41,000	9,91,361	11,78,000	1,05,234	88,000	9,16,378	9,53,000	11,21,639
Scientific and Miscellaneous Departments -	54,60,114	54,34,000	1,10,662	94,000	9,749	9,000	8,82,533	9,78,000	1,32,320
TOTAL - - - - -	16,92,66,113	17,63,14,000	2,11,45,471	2,33,20,000	68,77,686	70,85,000	3,24,25,008	3,57,17,000	3,29,76,408
MISCELLANEOUS CIVIL CHARGES :									
Territorial and Political Pensions - - -	21,09,438	21,12,000	81,638	76,000	66,975	61,000	3,53,700	3,15,000	5,31,218
Civil Furlough and Absentee Allowances -	9,447	4,000	-	-	-	-	6,993	2,000	2,768
Superannuation Allowances and Pensions -	1,10,18,813	1,17,27,000	21,77,192	23,20,000	1,70,624	1,64,000	31,53,985	24,98,000	36,61,980
Stationery and Printing - - - - -	43,57,644	46,87,000	6,94,472	7,71,000	1,09,250	1,12,000	20,07,609	21,14,000	21,97,739
Miscellaneous - - - - -	63,87,580	40,09,000	4,55,741	5,55,000	37,210	35,000	5,58,526	5,44,000	8,99,073
TOTAL - - - - -	2,38,82,922	2,25,40,000	34,09,043	37,22,000	3,84,059	3,72,000	60,80,813	64,73,000	72,82,778
FAMINE RELIEF AND INSURANCE :									
Famine Relief - - - - -	19,01,662	40,38,000	1,61,621	2,00,000	-	-	-	-	2,99,488
Construction of Protective Railways - - -	1,17,532	—22,000	-	-	-	-	-	-	-
Construction of Protective Irrigation Works -	27,02,199	23,82,000	-	-	-	-	3,50,032	4,40,000	10,76,766
Reduction or Avoidance of Debt - - - - -	33,77,329	13,92,000	1,40,000	1,40,000	-	-	2,50,000	2,50,000	13,70,000
TOTAL - - - - -	80,98,722	77,70,000	3,01,621	3,40,000	-	-	6,00,032	6,90,000	57,46,254
Carried forward to page 14 - - - - -	31,23,60,149	31,22,22,000	3,17,75,233	3,44,55,000	81,06,544	83,09,000	6,45,86,226	6,61,91,000	7,67,83,978

Provinces of British India, and in England, for 1914-15, compared with the Results of 1913-14—continued.

BOMBAY.	TOTAL INDIA.				ENGLAND.		GRAND TOTAL.		HEADS OF EXPENDITURE.	
	Rupees.		Rupees converted into £ at Rs. 15 = £1.		1913-14.	1914-15.	1913-14.	1914-15.		
	1913-14.	1914-15.	1913-14.	1914-15.						
Rs.	Rs.	Rs.	£	£	£	£	£	£		
1	23,74,000	50,42,129	56,68,000	336,142	377,900	-	-	336,142	377,900	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. Customs. Assessed Taxes. Forest. Registration.
2	1,11,31,000	1,86,16,512	1,91,47,000	1,241,101	1,276,500	-	-	1,241,101	1,276,500	
3	89,50,000	5,97,70,408	5,93,12,000	3,984,692	3,954,100	1,729	1,641	3,986,422	3,955,741	
4	9,000	1,51,75,440	98,59,000	1,011,696	657,200	744	270	1,012,440	657,470	
5	22,70,000	54,68,702	55,06,000	364,560	367,100	793	1,693	365,373	368,793	
6	2,40,000	9,98,979	7,91,000	66,598	52,700	108,545	56,404	173,143	109,104	
7	11,51,000	65,61,492	69,33,000	437,433	462,300	96	339	437,529	462,539	
8	15,58,000	39,12,374	40,29,000	260,818	268,600	434	624	261,252	260,224	
9	1,69,000	4,68,801	4,95,000	31,254	33,000	-	-	31,254	33,000	
10	25,50,000	1,75,43,621	1,85,56,000	1,169,575	1,237,100	4,913	3,684	1,174,488	1,240,984	
11	2,74,000	38,31,793	39,24,000	255,453	261,600	-	-	255,453	261,600	
12	3,07,76,000	13,73,90,151	13,42,20,000	9,159,243	8,948,000	115,254	64,855	9,274,597	9,012,855	
13	8,14,000	6,13,24,328	5,51,00,000	3,421,622	3,673,300	5,912,796	6,077,903	9,334,418	9,751,203	INTEREST: Interest on Debt. Deduct—Amounts chargeable to Railways. " " " Irrigation. Remainder chargeable on Ordinary Debt. Interest on other Obligations.
14	-	5,39,53,685	6,01,13,000	3,596,312	4,007,500	3,706,333	3,706,300	7,303,145	7,713,800	
15	-	1,77,92,499	1,86,90,000	1,186,167	1,346,000	118,679	125,379	1,304,846	1,371,379	
16	8,14,000	-2,04,21,866	-2,37,03,000	-1,361,457	-1,580,200	3,087,384	2,246,224	726,427	666,024	
17	5,27,000	1,18,38,385	1,10,81,000	789,226	733,700	-	-	789,226	738,700	- - - TOTAL.
18	13,41,000	-85,83,471	-1,26,22,000	-572,231	-841,500	3,087,384	2,246,224	1,515,653	1,404,724	
19	-	4,50,77,341	4,60,55,000	3,005,156	3,070,300	267,828	209,147	3,272,984	3,279,447	POSTS AND TELEGRAPHS.
20	5,50,000	18,30,989	10,48,000	122,066	129,000	10,564	9,405	132,630	130,305	MINT.
21	29,13,000	2,38,96,624	2,49,20,000	1,593,108	1,661,300	390,539	407,722	1,983,647	2,069,022	SALARIES AND EXPENSES OF CIVIL DEPARTMENTS: General Administration. Law and Justice: Courts of Law. Jails. Police. Ports and Pilotage. Education. Ecclesiastical. Medical. Political. Agriculture. Scientific and Miscellaneous Departments.
22	57,82,000	4,63,20,010	4,93,15,000	3,088,001	3,287,700	159	801	3,088,160	3,288,501	
23	12,80,000	1,47,41,192	1,51,39,000	982,746	1,009,300	157	487	982,903	1,009,787	
24	1,05,05,000	7,29,50,405	7,85,91,000	4,863,369	5,239,400	1,030	1,206	4,864,990	5,240,606	
25	2,43,000	30,66,390	31,89,000	204,426	212,600	200	1	204,626	212,601	
26	79,26,000	4,74,96,388	4,84,72,000	3,166,420	3,231,400	10,383	10,320	3,176,809	3,241,720	
27	3,30,000	19,13,467	19,10,000	127,554	127,300	148	413	127,712	127,713	
28	27,63,000	1,99,44,237	2,30,01,000	1,329,618	1,533,400	8,819	6,340	1,337,935	1,539,740	
29	10,85,000	1,71,00,666	1,69,51,000	1,144,044	1,130,100	15,146	23,975	1,159,190	1,154,075	
30	12,60,000	80,05,229	85,20,000	533,682	568,000	1,267	2,500	534,939	570,500	
31	1,35,000	65,96,378	66,50,000	439,759	443,300	33,529	34,945	473,288	478,245	
32	3,42,22,000	26,20,90,976	27,66,58,000	17,472,782	18,443,800	461,467	488,680	17,934,199	18,932,480	- - - TOTAL.
33	5,21,000	31,42,969	30,86,000	209,531	205,800	11,189	10,550	220,720	216,350	MISCELLANEOUS CIVIL CHARGES: Territorial and Political Pensions. Civil Furlough and Absentee Allowances. Superannuation Allowances and Pensions. Stationery and Printing. Miscellaneous.
34	7,000	19,208	13,000	1,280	900	450,326	359,479	451,608	360,379	
35	39,50,000	2,01,72,594	2,16,59,000	1,344,840	1,443,900	2,054,647	2,065,661	3,399,487	3,509,561	
36	20,33,000	93,66,714	97,17,000	624,448	647,800	105,308	113,407	729,756	761,207	
37	8,95,000	83,38,130	60,38,000	555,875	402,500	46,360	128,008	602,335	530,508	
38	74,06,000	4,10,39,615	4,05,15,000	2,735,974	2,700,900	2,667,830	2,677,105	5,403,804	5,378,005	- - - TOTAL.
39	1,10,000	23,62,671	43,48,000	157,511	289,900	-	-	157,511	289,900	FAMINE RELIEF AND INSURANCE: Famine Relief. Construction of Protective Railways. Construction of Protective Irrigation Works. Reduction or Avoidance of Debt.
40	-	1,17,532	-22,000	7,835	-1,500	741	-	8,576	-1,500	
41	44,35,000	71,28,997	72,37,000	475,287	482,800	16,167	18,236	491,424	500,736	
42	13,70,000	51,37,329	31,52,000	342,489	210,100	-	-	342,489	210,100	
43	59,15,000	1,47,46,529	1,47,15,000	982,102	981,000	16,898	18,236	1,000,000	999,236	- - - TOTAL.
44	8,02,10,000	49,35,92,130	50,14,87,000	32,906,142	33,432,400	5,627,725	5,713,652	38,533,867	39,146,052	- - - 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 BHOAR.		BURMA.		ASSAM.		
	1913-14	1914-15.	1913-14.	1914-15.	1913-14.	1914-15.	1913-14.	1914-15.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward from page 8	7,19,79,809	6,73,07,000	2,68,39,420	2,70,07,000	4,70,63,779	5,06,86,000	1,18,52,608	1,16,99,000	1
RAILWAY REVENUE ACCOUNT:									
State Railways:									
Interest on Debt	5,03,56,634	5,08,67,000	-	-	-	-	-	-	2
Annuities in purchase of Railways	-	-	-	-	-	-	-	-	3
Sinking Funds	-	-	-	-	-	-	-	-	4
Interest chargeable against Companies on Advances	35,97,051	2,46,000	-	-	-	-	-	-	5
Interest on Capital deposited by Companies	34,47,590	8,40,000	-	-	-	-	-	-	6
Subsidized Companies:									
Land, &c.	7,88,791	17,00,000	-	-	-	-	5,112	5,000	7
Miscellaneous Railway Expenditure	-6,87,945	7,91,000	-	-	-	-	-465	-	8
TOTAL	5,75,02,121	6,34,44,000	-	-	-	-	4,647	5,000	9
IRRIGATION:									
Major Works:									
Working Expenses	-	-	75,429	78,000	4,45,896	9,00,000	-	-	10
Interest on Debt	-17,80,183	-18,09,000	4,75,910	6,19,000	7,60,163	8,31,000	-	-	11
Expenditure on Protective Irrigation Works in addition to that charged under Famine Relief and Insurance	12,55,344	10,02,900	-	-	-	-	-	-	12
Minor Works and Navigation	3,85,085	3,09,000	5,73,720	9,04,000	10,95,549	12,50,000	1,15,211	1,32,000	13
TOTAL	-1,39,754	-4,98,000	11,25,059	16,01,000	23,01,608	29,81,000	1,15,211	1,32,000	14
OTHER PUBLIC WORKS:									
Construction of Railways charged to Provincial Revenues	-	-	-	-	-	-	21,213	24,000	15
Civil Works	43,52,951	40,18,000	80,49,646	91,51,000	1,04,75,658	1,16,22,000	66,59,504	54,53,000	16
TOTAL	43,52,951	40,18,000	80,49,646	91,51,000	1,04,75,658	1,16,22,000	66,80,717	54,77,000	17
MILITARY SERVICES:									
Army:									
Effective	20,85,59,916	22,02,81,000	-	-	-	-	-	-	18
Non-effective	1,09,57,439	1,10,41,000	-	-	-	-	-	-	19
Marine	38,35,541	36,04,000	-	-	-	-	-	-	20
Military Works	1,35,84,108	1,46,61,000	-	-	-	-	-	-	21
Special Defences (1902)	1,07,225	1,57,000	-	-	-	-	-	-	22
TOTAL	23,70,44,219	24,97,46,000	-	-	-	-	-	-	23
TOTAL EXPENDITURE	37,07,39,146	38,40,17,000	3,58,14,125	3,77,59,000	5,98,41,045	6,52,89,000	1,86,53,183	1,73,13,000	24
Add—Portion of Allotments to Provincial Government, not spent by them in the year	-	-	18,81,245	-	9,14,026	-	-	-	25
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances	-	-	-	14,38,000	-	55,23,000	22,17,691	26,98,000	26
TOTAL EXPENDITURE CHARGED TO REVENUE	37,07,39,146	38,40,17,000	3,76,95,370	3,63,21,000	6,07,55,071	5,97,66,000	1,04,35,492	1,46,17,000	27
RAILWAY AND IRRIGATION AND OTHER CAPITAL NOT CHARGED TO REVENUE:									
Capital Outlay on Railways and Irrigation Works:									
State Railways	11,22,69,200	12,17,49,000	-	-	-	-	-	-	28
Irrigation Works	-	-	22,07,348	25,00,000	18,86,658	16,72,000	-	-	29
Initial Expenditure on New Capital at Delhi	61,60,836	45,83,000	-	-	-	-	-	-	30
TOTAL	11,84,30,036	12,63,32,000	22,07,348	25,00,000	18,86,658	16,72,000	-	-	31

Provinces of *British India*, and in *England*, for 1914-15, compared with the Results of 1913-14—*continued*.

	BENGAL.		BIHAR AND ORISSA.		UNITED PROVINCES OF AGRA AND OUDH.		CARRIED FORWARD.		HEADS OF EXPENDITURE.
	1913-14.	1914-15.	1913-14.	1914-15.	1913-14.	1914-15.	1913-14.	1914-15.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	5,69,28,579	5,93,69,000	2,38,21,324	2,44,15,000	7,40,74,830	7,18,39,000	31,23,60,149	31,23,22,000	- - - Brought forward from page 0.
2	-	-	-	-	-	-	5,03,56,634	5,98,67,000	RAILWAY REVENUE ACCOUNT:
3	-	-	-	-	-	-	-	-	State Railways:
4	-	-	-	-	-	-	-	-	Interest on Debt.
5	-	-	-	-	-	-	35,97,051	2,46,000	Annuities in purchase of Railways.
6	-	-	-	-	-	-	24,47,590	8,40,000	Sinking Funds.
7	579	-	-	-	32,175	5,000	8,26,667	17,10,000	Interest chargeable against Companies on Advances.
8	-	-	-	-	-	-	-8,88,410	7,91,000	Interest on Capital deposited by Companies.
9	579	-	-	-	32,175	5,000	5,78,89,522	6,34,54,000	Subsidized Companies: Land, &c.
									Miscellaneous Railway Expenditure.
									- - - TOTAL.
10	2,97,789	2,58,000	13,01,899	14,12,000	34,24,222	34,28,000	55,45,235	60,86,000	IRRIGATION:
11	3,67,931	3,68,000	20,20,165	20,36,000	37,19,558	38,09,000	55,63,534	58,54,000	Major Works:
12	-	-	-	-	-	-	12,55,344	10,02,000	Working Expenses.
13	19,26,421	27,96,000	4,89,670	4,43,000	5,00,633	5,26,000	80,86,289	63,60,000	Interest on Debt.
14	25,92,131	34,22,000	38,11,724	38,91,000	76,44,413	77,73,000	1,74,50,402	1,93,02,000	Expenditure on Protective Irrigation Works in addition to that charged under Famine Relief and Insurance.
									Minor Works and Navigation.
									- - - TOTAL.
15	-	-	-	-	-	-	21,213	24,000	OTHER PUBLIC WORKS:
16	1,16,80,081	1,30,00,000	85,21,486	99,82,000	1,01,47,139	83,76,000	6,00,96,465	6,16,02,000	Construction of Railways charged to Provincial Revenues.
17	1,16,80,081	1,30,00,000	85,31,486	99,82,000	1,01,47,139	83,76,000	6,01,17,678	6,16,28,000	Civil Works.
									- - - TOTAL.
18	-	-	-	-	-	-	20,85,59,916	22,02,81,000	MILITARY SERVICES:
19	-	-	-	-	-	-	1,09,67,429	1,10,41,000	Army:
20	-	-	-	-	-	-	38,35,541	36,06,000	Effective.
21	-	-	-	-	-	-	1,35,84,108	1,48,61,000	Non-effective.
22	-	-	-	-	-	-	1,07,225	1,57,000	Marine.
23	-	-	-	-	-	-	23,70,44,319	24,97,46,000	Military Works.
									Special Defences (1909).
									- - - TOTAL.
24	7,14,01,370	7,57,91,000	3,61,64,544	3,82,88,000	9,18,98,657	8,79,93,000	68,45,11,970	70,64,50,000	TOTAL EXPENDITURE.
25	4,80,842	-	-	-	50,704	-	33,26,917	-	Add—Portion of Allotments to Provincial Governments not spent by them in the year.
26	-	36,80,000	9,20,062	35,51,000	-	33,83,000	31,37,753	3,02,71,000	Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances.
27	7,18,82,212	7,21,11,000	3,52,44,482	3,47,37,000	9,19,49,361	8,46,10,000	68,47,01,034	68,61,79,000	(TOTAL EXPENDITURE CHARGED TO REVENUE.
28	-	-	-	-	-	-	11,22,69,200	12,17,40,000	RAILWAY, IRRIGATION AND OTHER CAPITAL NOT CHARGED TO REVENUE:
29	-	-	-15,000	-	12,15,016	10,29,000	52,94,022	52,01,000	Capital Outlay on Railways, Irrigation and other Works:
30	-	-	-	-	-	-	61,80,836	45,83,000	State Railways.
31	-	-	-15,000	-	12,15,016	10,29,000	12,37,34,058	13,15,33,000	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.	
	1913-14.	1914-15.	1913-14.	1914-15.	1913-14.	1914-15.	1913-14.	1914-15.	1913-14.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward from page 10	31,23,60,149	31,23,22,000	3,17,75,232	3,44,55,000	81,06,544	83,09,000	6,45,86,228	6,61,91,000	7,67,63,978	1
RAILWAY REVENUE ACCOUNT :										
State Railways :										
Interest on Debt	5,03,56,624	5,98,67,000	-	-	-	-	-	-	-	3
Annuities in purchase of Railways	-	-	-	-	-	-	-	-	-	3
Sinking Funds	-	-	-	-	-	-	-	-	-	4
Interest chargeable against Companies on Advances.	36,97,051	2,46,000	-	-	-	-	-	-	-	5
Interest on Capital deposited by Companies.	34,47,590	8,40,000	-	-	-	-	-	-	-	6
Subsidized Companies :										
Land, &c.	8,26,657	17,10,000	530	-	-	-	-	-	-	7
Miscellaneous Railway Expenditure	-6,88,410	7,91,000	-	-	-	-	-	-	-	8
TOTAL - - -	5,75,39,522	6,34,54,000	530	-	-	-	-	-	-	9
IRRIGATION :										
Major Works :										
Working Expenses	55,45,235	60,86,000	83,21,486	86,01,000	3,03,887	3,60,000	23,77,656	25,25,000	16,68,168	10
Interest on Debt	55,63,534	58,54,000	65,67,733	68,74,000	6,51,425	7,49,000	28,71,133	29,05,000	21,48,674	11
Expenditure on Protective Irrigation works in addition to that charged under Famine Relief and Insurance.	12,55,344	10,02,000	-	-	-	-	-	-	-	12
Minor Works and Navigation	50,86,289	63,60,000	12,22,480	13,18,000	52,654	59,000	40,26,798	44,56,000	35,27,767	13
TOTAL - - -	1,74,50,402	1,93,02,000	1,61,01,709	1,67,93,000	10,07,966	11,77,000	92,75,587	98,86,000	73,44,607	14
OTHER PUBLIC WORKS :										
Construction of Railways charged to Provincial Revenues.	21,213	24,000	-	-	-	-	-	-	-	15
Civil Works	6,00,96,465	6,16,02,000	1,03,42,461	99,53,000	34,62,786	33,12,000	1,69,55,600	1,72,02,000	1,27,54,278	16
TOTAL - - -	6,01,17,678	6,16,26,000	1,03,42,461	99,53,000	34,62,786	33,12,000	1,69,55,600	1,72,02,000	1,27,54,278	17
MILITARY SERVICES :										
Army :										
Effective	26,85,59,916	22,02,81,000	-	-	-	-	-	-	-	18
Non-effective	1,09,57,429	1,10,41,000	-	-	-	-	-	-	-	19
Marine	38,35,541	36,08,000	-	-	-	-	-	-	-	20
Military Works	1,35,84,108	1,46,61,000	-	-	-	-	-	-	-	21
Special Defences (1902)	1,07,225	1,57,000	-	-	-	-	-	-	-	22
TOTAL - - -	23,70,44,219	24,97,46,000	-	-	-	-	-	-	-	23
TOTAL EXPENDITURE - - -	68,45,11,970	70,64,50,000	5,82,19,933	6,12,01,000	1,25,77,296	1,27,08,000	9,08,17,413	9,32,79,000	9,68,62,863	24
Add—Portion of Allotments to Provincial Governments not spent by them in the year.	33,26,817	-	-	-	-	-	-	-	15,66,568	25
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances.	31,37,753	2,02,71,000	6,92,512	10,95,000	-	-	62,98,411	77,52,000	-	26
TOTAL EXPENDITURE CHARGED TO REVENUE	68,47,01,034	68,61,79,000	5,75,27,421	5,95,00,000	1,25,77,296	1,27,08,000	8,55,19,002	8,55,27,000	9,84,21,429	27
RAILWAY, IRRIGATION AND OTHER CAPITAL NOT CHARGED TO REVENUE:										
Capital Outlay on Railways, Irrigation and other Works :										
State Railways	11,22,69,200	12,17,49,000	-	-	-	-	-	-	-	28
Irrigation Works	52,94,022	52,01,000	92,64,292	75,05,000	34,07,598	26,50,000	3,60,533	8,00,000	25,557	29
Initial Expenditure on New Capital at Delhi.	61,60,836	45,83,000	-	-	-	-	-	-	-	30
TOTAL - - -	12,37,24,058	13,15,33,000	92,64,292	75,05,000	34,07,598	26,50,000	3,60,533	8,00,000	25,557	31

Delhi, 31st March 1915.

India Office, 4th May 1915.

Provinces of British India, and in England, for 1914-15, compared with the Results of 1913-14—continued.

BOMBAY.	TOTAL INDIA.				ENGLAND.		GRAND TOTAL.		HEADS OF EXPENDITURE.	
	Rupees.		Rupees converted into £ at Rs. 15 = £1.		1913-14.	1914-15.	1913-14.	1914-15.		
	1913-14.	1914-15.	1913-14.	1914-15.						
Rs.	Rs.	Rs.	£	£	£	£	£	£		
1	8,02,10,000	49,35,92,130	50,14,87,000	32,906,142	33,432,400	5,827,725	5,713,052	38,533,887	39,146,052	- - - Brought forward from page 11.
RAILWAY REVENUE ACCOUNT:										
State Railways:										
2	-	5,03,58,634	3,98,67,000	3,357,109	3,991,100	3,530,733	3,625,050	6,887,842	7,616,150	Interest on Debt.
3	-	-	-	-	-	3,379,581	3,357,665	3,379,581	3,357,665	Annuities in purchase of Railways.
4	-	-	-	-	-	191,707	199,554	191,707	199,554	Sinking Funds.
5	-	35,97,051	2,46,000	239,803	16,400	175,500	81,250	415,303	97,650	Interest chargeable against Companies on Advances.
6	-	34,47,590	8,40,000	229,839	56,000	1,722,577	1,932,369	1,962,416	1,988,869	Interest on Capital deposited by Companies.
7	-	8,37,187	17,10,000	55,146	114,000	-	-	55,146	114,000	Subsidized Companies: Land, &c.
8	-	-6,88,410	7,91,000	-45,894	52,800	-	-	-45,894	52,800	Miscellaneous Railway Expenditure.
9	-	5,75,40,052	6,34,54,000	3,836,003	4,230,300	9,000,098	9,195,688	12,836,101	13,426,188	- - - TOTAL.
IRRIGATION:										
Major Works:										
10	15,65,000	1,82,16,430	1,91,46,000	1,214,429	1,276,400	14	-	1,214,443	1,276,400	Working Expenses.
11	23,08,000	1,77,92,499	1,86,90,000	1,186,167	1,246,000	116,679	125,379	1,304,846	1,371,379	Interest on Debt.
12	-	12,56,344	10,02,000	83,689	66,800	-	-	83,689	66,800	Expenditure on Protective Irrigation Works in addition to that charged under Famine Relief and Insurance.
13	32,91,000	1,39,15,998	1,54,84,000	927,733	1,032,300	1,156	253	928,889	1,032,553	Minor Works and Navigation.
14	71,64,000	5,11,80,271	5,43,22,000	3,412,018	3,821,500	119,849	125,632	3,531,867	3,747,132	- - - TOTAL.
OTHER PUBLIC WORKS:										
Construction of Railways charged to Provincial Revenues.										
15	-	21,213	24,000	1,414	1,600	-	-	1,414	1,600	Civil Works.
16	1,17,69,000	10,36,11,590	10,38,38,000	6,907,440	6,922,500	101,184	83,414	7,008,624	7,006,014	- - - TOTAL.
17	1,17,69,000	10,36,32,603	10,38,62,000	6,908,854	6,924,200	101,184	83,414	7,010,038	7,007,014	- - - TOTAL.
MILITARY SERVICES:										
Army:										
18	-	20,85,59,916	22,02,81,000	13,903,995	14,685,400	2,638,876	2,303,494	16,542,871	16,988,894	Effective.
19	-	1,09,57,429	1,10,41,000	730,495	736,000	2,515,875	2,521,964	3,246,368	3,257,964	Non-effective.
20	-	38,35,541	36,06,000	255,703	240,400	257,142	217,484	512,845	457,884	Marine.
21	-	1,35,84,108	1,46,61,000	905,607	977,400	41,680	35,728	947,287	1,013,128	Military Works.
22	-	1,07,225	1,57,000	7,148	10,500	9,236	9,236	16,384	19,735	Special Defences (1902).
23	-	33,70,44,219	24,97,46,000	15,802,948	16,649,700	5,462,817	5,087,906	21,265,765	21,737,606	- - - TOTAL.
TOTAL EXPENDITURE.										
24	9,91,43,000	94,29,89,475	97,38,71,000	62,865,965	64,858,100	20,311,678	20,206,492	83,177,638	85,064,592	Add—Portion of Allotments to Provincial Governments not spent by them in the year.
25	-	48,85,383	-	325,692	-	-	-	325,692	-	Deduct—Proportion of Provincial Expenditure defrayed from Provincial Balances.
26	41,06,000	81,28,676	3,38,34,000	608,578	2,255,000	-	-	608,578	2,255,000	- - - TOTAL.
27	9,50,87,000	93,87,46,182	93,90,47,000	62,583,079	62,603,100	20,311,678	20,206,492	82,894,752	82,809,592	TOTAL EXPENDITURE CHARGED TO REVENUE.
RAILWAY, IRRIGATION AND OTHER CAPITAL NOT CHARGED TO REVENUE:										
Capital Outlay on Railways, Irrigation and other Works:										
28	-	11,22,09,200	12,17,49,000	7,484,613	8,116,600	2,996,587	2,424,088	10,483,200	10,540,660	State Railways.
29	3,00,000	1,83,52,002	1,65,46,000	1,223,467	1,103,100	58,795	45,435	1,282,262	1,148,535	Irrigation Works.
30	-	61,60,836	45,83,000	410,723	305,500	36,411	60,910	447,134	366,410	Initial Expenditure on New Capital at Delhi.
31	3,00,000	13,67,22,038	14,28,78,000	9,118,803	9,525,200	3,093,793	2,530,403	12,212,596	12,055,603	- - - TOTAL.

R. A. GAMBLE, Comptroller and Auditor General.
WALTER BADOCK, Accountant-General.