

BUDGET

OF THE

GOVERNMENT OF INDIA

MARCH 1917.

ACCOUNTS	1915-16
REVISED ESTIMATES	1916-17
BUDGET ESTIMATES	1917-18

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I.—General Statement of the Revenue and Expenditure charged to

	For details, vide State- ment.	Accounts, 1915-1916.	Budget Estimate, 1916-1917.	Revised Estimate, 1916-1917.	Budget Estimate, 1917-1918.
		£	£	£	£
Revenue—					
Principal Heads of Revenue—					
Land Revenue	A	22,031,161	21,932,100	22,023,500	22,218,200
Opium	"	1,913,514	2,236,900	3,153,100	3,389,300
Salt	"	3,647,587	3,987,600	4,785,900	3,972,900
Stamps	"	5,433,632	5,433,800	5,800,900	5,952,100
Excise	"	8,632,209	8,551,300	9,149,200	9,328,200
Customs	"	5,873,886	7,698,000	8,625,800	9,394,800
Other Heads	"	5,334,386	6,120,800	7,092,800	8,594,900
TOTAL PRINCIPAL HEADS	...	52,866,375	56,060,500	60,631,200	62,850,400
Interest	A	1,096,417	1,175,300	1,110,100	2,095,700
Posts and Telegraphs	"	3,787,478	3,876,900	4,176,700	4,345,700
Mint	"	101,918	72,900	624,600	139,100
Receipts by Civil Departments	"	1,579,904	1,549,900	1,694,400	1,706,300
Miscellaneous	"	679,488	565,100	806,500	743,000
Railways: Net Receipts	"	17,977,103	16,955,000	20,981,600	20,253,000
Irrigation	"	4,779,079	4,837,400	4,966,200	5,125,300
Other Public Works	"	304,035	269,700	313,400	285,200
Military Receipts	"	1,241,740	1,165,900	1,469,800	1,327,100
TOTAL REVENUE	...	84,413,537	86,528,600	96,774,500	98,870,800
DEFICIT	...	1,188,661	...	...	...
TOTAL	...	85,602,198	86,528,600	96,774,500	98,870,800

Revenue, of the Government of India, in India and in England.

	For details, vide Statement.	Accounts, 1915-1916.	Budget Estimate, 1916-1917.	Revised Estimate, 1916-1917.	Budget Estimate, 1917-1918.
		£	£	£	£
Expenditure—					
Direct Demands on the Revenues	B	9,487,370	9,450,600	9,491,700	10,027,500
Interest	"	1,190,364	989,700	770,500	6,832,800
Posts and Telegraphs	"	3,149,680	3,503,500	3,555,600	3,601,900
Mint	"	89,373	90,300	172,500	108,600
Salaries and Expenses of Civil Departments	"	18,868,215	19,340,000	19,630,100	21,089,800
Miscellaneous Civil Charges	"	5,128,375	5,283,300	5,386,600	5,419,200
Famine Relief and Insurance	"	1,000,000	1,000,000	1,000,000	1,000,000
Railways: Interest and Miscellaneous Charges	"	13,901,665	14,217,100	14,185,300	14,147,400
Irrigation	"	3,721,096	3,770,900	3,678,600	3,834,100
Other Public Works	"	5,451,727	4,744,200	4,683,100	5,544,800
Military Services	"	23,503,093	23,665,900	26,624,800	27,227,100
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL . . . . .	...	85,471,258	86,055,500	89,178,800	98,833,200
<i>Add—Provincial Surpluses: that is, portion of allotments to Provincial Governments not spent by them in the year.</i>	End of B	335,711	13,800	1,641,200	240,300
<i>Deduct—Provincial Deficits: that is, portion of Provincial Expenditure defrayed from Provincial Balances.</i>	"	204,771	366,400	34,200	338,100
TOTAL EXPENDITURE CHARGED TO REVENUE . . . . .	...	85,602,198	85,702,900	90,785,800	98,735,400
SURPLUS . . . . .	...	...	825,700	5,983,700	135,400
TOTAL . . . . .	...	85,602,198	86,528,600	96,774,500	98,870,800

M. M. S. GUBBAY,
Offg. Controller of Currency.

J. B. BRUNYATE,
Secretary to the Government of India.

II.—General Statement of the Receipts and Disbursements of the

	For details, vide Statement.	RECEIPTS.			
		Accounts, 1915-1916.	Budget Estimate, 1916-1917.	Revised Estimate, 1916-1917.	Budget Estimate 1917-1918.
		£	£	£	£
Surplus	C	...	825,700	5,988,700	135,400
Railway, Irrigation and other Capital not charged to Revenue—					
Capital raised through Companies towards outlay on State Railways	"	2,472,246	3,000	...	...
Capital contributed by Native States towards construction of State Railways	"	66,667	66,700	66,700	66,700
Capital raised and deposited by Railway Companies (net)	"	393,201	671,900	733,000	315,600
TOTAL CAPITAL ACCOUNT RECEIPTS		3,932,114	741,600	799,700	385,300
Debt, Deposits and Advances—					
Permanent Debt (net incurred)	C	2,379,834	3,822,100	6,692,400	6,416,700
Unfunded Debt (net incurred)	"	899,842	254,700	1,675,000	1,926,700
Deposits and Advances (net)	"	5,829,927	1,087,700	1,560,000	787,900
Loans and Advances by Imperial Government (net Repayments)	"	15,103	...	...	...
Loans and Advances by Provincial Governments (net Repayments)	"	303,232	431,300	547,500	262,500
Loans to Local Boards for Railway Construction	"	7,709	8,000	8,000	8,300
Remittances (net)	"	...	59,100	...	...
Secretary of State's Bills drawn	"	4,590,034	3,985,000	9,669,000	...
Sterling Bills on London	"	4,668,000	...	...	...
TOTAL DEBT, DEPOSITS AND ADVANCES		18,698,681	9,497,900	20,151,900	9,402,100
TOTAL RECEIPTS . . . . .	...	22,630,795	11,065,200	26,940,300	9,922,800
Opening Balance—India . . . . .	...	14,779,334	11,451,934	12,016,056	15,142,656
England . . . . .	...	7,913,236^(a)	14,475,536^(a)	12,803,848^(a)	11,419,648^(a)
TOTAL . . . . .	...	45,323,365	36,992,670	51,759,704	36,485,104

(a) Include balances of the Gold Standard Reserve as shown

Government of India, in India and in England.

	For details, vide Statement.	DISBURSEMENTS.			
		Accounts, 1915-1916.	Budget Estimate, 1916-1917.	Revised Estimate, 1916-1917.	Budget Estimate, 1917-1918.
		£	£	£	£
Deficit	C	1,188,661	...	...	...
Railway, Irrigation and other Capital not charged to Revenue—					
Outlay on Irrigation Works	"	812,953	900,000	590,300	600,000
Outlay on State Railways	"	4,776,112	2,801,900	1,293,100	3,224,200
Initial outlay on new Capital at Delhi	"	331,274	266,700	266,700	266,700
Outlay of Railway Companies (net)	"	439,753	951,100	1,056,800	648,400
TOTAL CAPITAL ACCOUNT DISBURSEMENTS	...	6,360,092	4,919,700	3,206,900	4,739,300
Debt, Deposits and Advances—					
Temporary Debt (net discharged)	C	3,000,000	1,500,000	11,000,000	333,300
Loans and Advances by Imperial Government (net Advances)	"	...	44,700	37,700	120,700
Remittances (net)	"	241,434	...	2,366,900	7,279,300
Secretary of State's Bills paid	"	5,045,774	3,885,000	3,585,900	466,700
Sterling Bills on London	"	4,668,000	...	...	...
TOTAL DEBT, DEPOSITS AND ADVANCES	...	12,955,208	5,429,700	21,990,500	8,200,500
TOTAL DISBURSEMENTS	...	20,503,961	10,349,400	25,197,400	12,939,800
Closing Balance—India	...	12,016,056	12,260,234	15,142,656	12,190,456
England	...	12,803,348^(a)	14,383,036^(a)	11,419,648^(a)	11,354,348^(a)
TOTAL	...	45,323,365	36,992,670	51,759,704	36,485,104

In the notes on pages 14 and 15.

M. M. S. GUBBAY,
Offg. Controller of Currency.J. B. BRUNYATE,
Secretary to the Government of India.

A —Statement of the Revenue of

HEADS OF REVENUE.	ACCOUNTS, 1915-1916.					REVISED	
	India	England.	TOTAL.	DISTRIBUTION OF TOTAL BETWEEN		India.	England.
				Imperial.	Provincial.		
	£	£	£	£	£	£	£
Principal Heads of Revenue—							
I.—Land Revenue	22,031,161	...	22,031,161	10,763,350	11,267,811	22,023,500	...
II.—Opium	1,913,514	...	1,913,514	1,913,514	...	3,153,100	...
III.—Salt	3,647,587	...	3,647,587	3,647,587	...	4,785,900	...
IV.—Stamps	5,433,632	...	5,433,632	2,767,911	2,665,721	5,800,900	...
V.—Excise	8,632,209	...	8,632,209	2,401,483	6,231,726	9,149,200	...
VI.—Provincial Rates	41,845	...	41,845	255	41,590	30,500	...
VII.—Customs	5,873,886	...	5,873,886	5,873,886	...	8,625,800	...
VIII.—Income Tax	2,090,109	...	2,090,109	1,136,689	953,420	3,601,400	...
IX.—Forest	2,074,425	...	2,074,425	76,419	1,998,006	2,314,900	...
X.—Registration	518,879	...	518,879	6,099	512,780	541,900	...
XI.—Tributes from Native States	609,128	...	609,128	609,128	...	604,100	...
TOTAL	52,866,375	...	52,866,375	29,195,321	23,671,054	60,631,200	...
XII.—Interest	892,333	204,084	1,096,417	731,569	364,848	843,700	261,400
XIII.—Posts and Telegraphs	3,768,352	19,126	3,787,478	3,787,478	...	4,132,300	44,400
XV.—Mint	101,887	31	101,918	101,918	...	624,600	...
Receipts by Civil Departments—							
XVI.—Law and Justice { Courts	413,545	...	413,545	34,454	379,091	415,600	...
{ Jails	299,225	...	299,225	36,168	263,067	332,800	...
XVII.—Police	143,199	...	143,199	5,505	137,694	153,800	...
XVIII.—Ports and Pilotage	125,394	...	125,394	...	125,394	119,700	...
XIX.—Education	295,036	...	295,036	7,452	287,584	299,300	...
XXA.—Medical	76,686	562	77,248	1,252	75,996	81,800	400
XXB.—Sanitation	16,057	...	16,057	2,332	13,725	27,900	...
XXIA.—Agriculture	78,465	...	78,465	10,670	67,795	87,600	...
XXIB.—Scientific and Miscellaneous Departments	131,178	557	131,735	8,467	123,268	174,600	900
TOTAL	1,578,785	1,119	1,579,904	106,290	1,473,614	1,693,100	1,300
Miscellaneous—							
XXII.—Receipts in aid of Superannuation, etc.	170,357	43,570	213,927	139,376	74,551	170,500	48,100
XXIII.—Stationery and Printing	89,134	...	89,134	37,674	51,460	92,100	...
XXIV.—Exchange	74,254	...	74,254	74,254	...	146,700	...
XXV.—Miscellaneous	279,304	22,869	302,173	116,647	185,526	330,900	13,200
TOTAL	613,049	66,439	679,488	367,951	311,537	740,200	66,300
Railways—							
XXVI.—State Railways (Gross Receipts)	38,173,243	2,950	38,176,193	38,165,941	10,252	41,406,700	114,800
Deduct—Working Expenses	19,686,677	...	19,686,677	19,679,888	6,789	19,940,000	...
Surplus profits paid to Companies, etc.	603,827	...	603,827	603,827	...	758,800	...
Net Receipts	17,882,739	2,950	17,885,689	17,882,226	3,463	20,767,900	114,800
XXVIII.—Subsidised Companies (Government share of surplus profits and Repayment of advances of Interest)	19,892	71,522	91,414	91,414	...	29,400	69,500
TOTAL	17,902,631	74,472	17,977,103	17,973,640	3,463	20,797,300	184,300
Irrigation—							
XXIX.—Major Works: Direct Receipts	2,737,991	...	2,737,991	1,146,702	1,591,289	2,920,500	...
Portion of Land Revenue due to Irrigation	1,773,720	...	1,773,720	962,760	810,960	1,742,300	...
XXX.—Minor Works and Navigation	267,368	...	267,368	98,122	169,246	303,400	...
TOTAL	4,779,079	...	4,779,079	2,207,584	2,571,495	4,966,200	...
Other Public Works—							
XXXI.—Civil Works	304,035	...	304,035	57,160	246,875	313,400	...
Military Receipts—							
XXXII.—Army: Effective	514,729	301,705	816,434	816,434	...	603,600	293,900
Non-Effective	85,330	38,179	123,509	123,509	...	84,400	38,000
XXXIII.—Marine	606,059	339,884	939,943	939,943	...	688,000	331,800
XXXIV.—Military Works	223,263	...	223,263	223,263	...	373,200	...
	78,534	...	78,534	78,534	...	76,700	...
TOTAL	901,856	339,884	1,241,740	1,241,740	...	1,137,900	331,900
Transfers between Imperial and Provincial Revenues	...	...	...	-2,430,938	+2,430,938	...	...
TOTAL REVENUE	83,708,382	705,155	84,413,537	53,339,713	31,073,824	95,884,900	889,600

India, in India and in England.

ESTIMATE, 1916-1917.			Increase + Decrease — as compared with Budget Estimate, 1916-1917.	BUDGET ESTIMATE, 1917-1918.					Increase + Decrease — of Budget, 1917-1918, as compared with Budget Estimate, 1916-1917.	Increase + Decrease — of Budget, 1917-1918, as compared with Revised Estimate, 1916-1917.
TOTAL.	DISTRIBUTION OF TOTAL BETWEEN			India.	England.	TOTAL.	DISTRIBUTION OF TOTAL BETWEEN			
	Imperial.	Provincial.	Imperial.				Provincial.			
£ 22,023,500	£ 10,770,200	£ 11,253,300	+ 91,400	£ 22,218,200	£ ...	£ 22,218,200	£ 10,888,200	£ 11,335,000	+ 286,100	+ 194,700
3,153,100	3,153,100	...	+ 866,200	3,889,300	...	3,389,300	3,389,300	...	+ 1,102,400	+ 236,200
4,785,900	4,785,900	...	+ 798,300	3,972,900	...	3,972,900	3,972,900	...	- 14,700	- 813,000
5,800,900	2,952,600	2,848,300	+ 317,100	5,952,100	...	5,952,100	3,025,700	2,923,400	+ 468,300	+ 151,200
9,149,200	2,559,700	6,590,500	+ 597,900	9,328,200	...	9,328,200	2,617,600	6,710,700	+ 776,900	+ 179,000
30,500	200	30,300	+ 2,100	27,600	...	27,600	100	27,500	- 800	- 2,900
8,625,800	8,625,800	...	+ 927,800	9,394,800	...	9,394,800	9,394,800	...	+ 1,696,300	+ 769,000
3,601,400	1,957,900	1,643,500	+ 683,600	5,129,300	...	5,129,300	3,895,600	1,733,700	+ 2,216,500	+ 1,527,900
2,314,900	91,000	2,223,900	+ 266,400	2,266,700	...	2,266,700	86,400	2,180,300	+ 218,200	- 43,200
541,900	6,200	535,700	+ 24,500	554,300	...	554,300	6,100	548,200	+ 36,900	+ 12,400
604,100	604,100	...	- 8,600	617,000	...	617,000	617,000	...	+ 3,300	+ 12,900
60,631,200	35,505,700	25,125,500	+ 4,570,700	62,850,400	...	62,850,400	37,391,600	25,458,800	+ 6,789,900	+ 2,219,200
1,110,100	779,200	330,900	- 65,200	964,500	1,131,200	2,095,700	1,788,000	307,700	+ 920,400	+ 385,600
4,176,700	4,176,700	...	+ 299,800	4,329,000	16,700	4,345,700	4,345,700	...	+ 468,800	+ 169,000
624,600	624,600	...	+ 551,700	139,100	...	139,100	139,100	...	+ 66,200	- 485,500
415,600	80,700	334,900	+ 17,600	419,500	...	419,500	29,300	390,200	+ 21,500	+ 3,900
332,800	47,400	285,400	+ 41,000	331,600	...	331,600	47,400	284,200	+ 39,800	- 1,200
153,800	5,600	148,200	+ 6,500	136,300	...	136,300	4,900	131,400	- 11,000	- 17,500
119,700	...	119,700	- 13,300	117,500	...	117,500	...	117,500	- 15,500	- 2,200
299,300	15,300	284,000	+ 17,000	305,300	...	305,300	6,800	298,500	+ 23,000	+ 6,000
82,200	1,000	81,200	+ 5,100	80,500	400	80,900	900	80,000	+ 3,800	- 1,300
27,900	3,400	24,500	+ 14,900	20,100	...	20,100	4,000	16,100	+ 7,100	- 7,800
87,600	11,800	75,800	+ 5,400	102,700	...	102,700	15,200	87,500	+ 20,500	+ 15,100
175,500	9,300	166,200	+ 50,300	191,700	700	192,400	8,500	183,900	+ 67,200	+ 16,900
1,694,400	124,500	1,569,900	+ 144,500	1,705,200	1,100	1,706,300	117,000	1,589,300	+ 156,400	+ 11,900
218,600	144,200	74,400	+ 5,300	169,900	46,300	216,100	142,400	73,700	+ 2,800	- 2,500
92,100	89,100	53,000	- 100	86,900	...	86,900	34,100	52,800	- 5,300	- 5,200
146,700	146,700	...	+ 146,700	...	...	...	...	...	...	- 146,700
349,100	155,900	193,800	+ 89,500	265,500	174,500	440,000	264,000	176,000	+ 180,400	+ 90,900
806,500	485,300	321,200	+ 241,400	522,300	220,700	743,000	440,500	302,500	+ 177,900	- 63,500
11,581,500	41,571,900	9,600	+ 4,003,600	41,833,300	5,900	41,839,200	41,829,100	10,100	+ 4,261,300	+ 257,700
19,940,000	19,933,300	6,700	+ 148,000	20,900,000	...	20,900,000	20,891,900	8,100	- 812,000	- 960,000
758,800	758,800	...	- 188,800	780,000	...	780,000	780,000	...	- 160,000	- 21,200
20,882,700	20,879,800	2,900	+ 4,012,800	20,153,300	5,900	20,159,200	20,157,200	2,000	+ 3,289,300	- 723,500
98,900	98,900	...	+ 18,800	80,800	63,000	93,800	93,800	...	+ 8,700	- 5,100
20,981,600	20,978,700	2,900	+ 4,026,600	20,184,100	68,900	20,253,000	20,251,000	2,000	+ 3,298,000	- 728,600
2,920,500	1,232,500	1,688,000	+ 56,500	2,972,200	...	2,972,200	1,305,600	1,666,600	+ 108,200	+ 51,700
1,742,300	946,600	795,700	+ 48,700	1,858,200	...	1,858,200	1,004,800	853,400	+ 164,600	+ 115,900
303,400	110,300	193,100	+ 23,600	294,900	...	294,900	109,400	185,500	+ 15,100	- 8,500
4,966,200	2,269,400	2,676,800	+ 128,800	5,125,300	...	5,125,300	2,419,800	2,705,500	+ 287,900	+ 159,100
313,400	57,300	256,100	+ 43,700	285,200	...	285,200	56,900	228,300	+ 15,500	- 28,200
897,500	897,500	...	+ 114,200	597,900	266,000	863,900	863,900	...	+ 80,600	- 33,600
122,400	122,400	...	+ 2,300	84,400	38,000	122,400	122,400	...	+ 2,300	...
1,019,900	1,019,900	...	+ 116,500	682,300	304,000	986,300	986,300	...	+ 82,900	- 33,600
373,200	373,200	...	+ 190,700	260,800	...	260,800	260,800	...	+ 78,300	- 112,400
76,700	76,700	...	- 3,300	80,600	...	80,000	80,000	...	...	+ 3,300
1,469,800	1,469,800	...	+ 303,900	1,023,100	304,000	1,327,100	1,327,100	...	+ 161,200	- 142,700
...	- 1,653,400	+ 1,653,400	...	...	...	...	- 1,856,700	+ 1,856,700	...	...
96,774,500	64,837,800	31,936,700	+ 10,245,900	97,128,200	1,742,600	98,870,800	66,420,000	32,450,800	+ 12,343,200	+ 2,096,300

B.—Statement of the Expenditure charged to the

HEADS OF EXPENDITURE.	ACCOUNTS, 1915-1916.					REVISED	
	India.	England.	TOTAL.	DISTRIBUTION OF TOTAL BETWEEN		India.	England.
				Imperial.	Provincial.		
Direct Demands on the Revenues—	£	£	£	£	£	£	£
1.—Refunds and Drawbacks	344,446	...	344,446	235,885	108,561	473,000	...
2.—Assignments and Compensations	1,280,870	...	1,280,870	563,736	717,134	1,275,100	...
Charges in respect of Collection, viz.:—							
3.—Land Revenue	3,902,729	985	3,903,714	296,008	3,607,706	3,849,200	2,100
4.—Opium (including cost of Production)	1,143,557	774	1,144,331	1,144,331	...	1,010,500	800
5.—Salt (including cost of Production)	374,226	2,496	376,722	376,722	...	397,200	2,500
6.—Stamps	57,447	89,703	147,150	76,880	70,270	64,400	105,000
7.—Excise	470,321	419	470,740	146,044	324,696	477,700	400
9.—Customs	262,052	212	262,264	262,264	...	271,000	400
10.—Income Tax	34,426	...	34,426	17,335	17,091	37,500	...
11.—Forest	1,239,507	3,360	1,242,867	83,499	1,159,368	1,257,800	2,500
12.—Registration	259,840	...	259,840	1,887	257,953	264,600	...
TOTAL	9,369,421	97,949	9,467,370	3,204,591	6,262,779	9,378,000	113,700
Interest—							
13.—Interest on Debt	3,803,130	6,182,399	9,985,529	9,030,491	955,038	3,752,000	5,846,800
Deduct—Amounts chargeable to Railways†	4,284,143	3,738,480	8,022,623	8,022,623	...	4,333,800	3,730,900
„ Amounts chargeable to Irrigation	1,324,051	127,299	1,451,350	736,654	714,696	1,363,900	128,100
Remainder chargeable on Ordinary Debt	-1,805,064	2,316,620	511,556	271,214	240,342	-1,945,700	1,987,800
14.—Interest on other obligations	678,808	...	678,808	678,808	...	728,400	...
TOTAL	-1,126,256	2,316,620	1,190,364	950,022	240,342	-1,217,300	1,987,800
15.—Posts and Telegraphs	3,00,141	142,539	3,149,680	3,149,680	...	3,173,700	381,900
17.—Mint	81,803	7,570	89,373	89,373	...	160,400	12,100
Salaries and Expenses of Civil Departments—							
18.—General Administration	1,637,632	331,106	1,968,738	1,071,298	897,440	1,678,400	403,000
19.—Law and Justice { Courts	3,352,896	1,042	3,353,938	81,018	3,272,920	3,323,500	900
{ Jails	1,042,343	177	1,042,520	146,749	895,771	1,099,900	...
20.—Police	5,353,259	356	5,353,615	277,820	5,075,795	5,429,500	100
21.—Ports and Pilotage	210,609	...	210,609	...	210,609	202,300	...
22.—Education	3,102,025	9,102	3,111,127	110,027	3,001,100	3,169,000	10,000
23.—Ecclesiastical	130,924	122	131,046	131,046	...	130,300	300
24A.—Medical	872,422	1,328	873,750	72,692	801,058	862,100	900
24B.—Sanitation	623,542	1,744	625,286	64,977	560,309	553,500	2,000
25.—Political	1,161,070	6,957	1,168,027	1,005,104	162,923	1,622,100	30,900
26A.—Agriculture	596,173	1,328	597,501	63,034	534,417	616,800	3,500
26B.—Scientific and Miscellaneous Departments	405,568	26,490	432,058	289,388	142,670	447,300	43,800
TOTAL	18,488,463	379,752	18,868,215	3,313,203	15,555,012	19,134,700	495,400
Miscellaneous Civil Charges—							
27.—Territorial and Political Pensions	208,525	10,550	219,075	219,075	...	199,200	10,600
28.—Civil Furlough and Absentee Allowances	780	235,054	235,834	235,834	...	1,900	260,000
29.—Superannuation Allowances and Pensions	1,423,291	2,046,992	3,470,283	2,162,284	1,307,999	1,473,700	2,019,000
30.—Stationery and Printing	620,311	110,733	731,044	218,942	512,102	667,700	124,500
32.—Miscellaneous	406,100	66,339	472,439	212,068	260,371	454,200	175,000
TOTAL	2,659,007	2,469,668	5,128,675	3,048,203	2,080,472	2,796,700	2,589,900
Famine Relief and Insurance—							
33.—Famine Relief	74,695	...	74,695	64,126	10,569	192,700	...
34.—Construction of Protective Railways	-193	...	-193	-193	...	-600	...
35.—Construction of Protective Irrigation Works	494,629	5,564	500,193	500,193	...	843,300	2,200
36.—Reduction or Avoidance of Debt	425,305	...	425,305	260,638	164,667	462,400	...
TOTAL	994,436	5,564	1,000,000	824,764	175,236	997,800	2,200
Carried over	33,474,015	5,419,662	38,893,677	14,579,836	24,313,841	34,424,000	5,583,000

†Included under the following heads:—

	ACCOUNTS, 1915-1916.			REVISED ESTIMATE, 1916-1917.		
	India.	England.	TOTAL.	India.	England.	TOTAL.
State Railways—Interest on Debt	£ 4,266,440	£ 3,657,230	£ 7,923,670	£ 4,316,500	£ 3,649,700	£ 7,966,200
Ditto —Interest chargeable against Companies on Advances	17,703	81,250	98,953	17,300	81,200	98,500
TOTAL	4,284,143	3,738,480	8,022,623	4,333,800	3,730,900	8,064,700



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GOVERNMENT OF INDIA.

FINANCE DEPARTMENT.

Speech of the Honourable Finance Member

INTRODUCING THE

BUDGET FOR 1917-18.

I rise to present the Budget of the Government of India for 1917-18. The preliminary estimates which I laid before the Council on the 1st March have been revised in the light of our latest information. The Financial Secretary's Explanatory Memorandum has also been checked and brought up to date.

2. The final figures of the Revised Estimate for 1916-17 and of the Budget Estimate for 1917-18 are given in the separate formal statements. The broad results of the revenue account are brought out in the table below in which I have also shown in brackets, for convenience of comparison, the figures (now superseded) which were given in the corresponding table appearing in paragraph 70 of my speech introducing the Financial Statement.

[In millions of pounds.]

	BUDGET, 1916-17.			REVISED, 1916-17.			BUDGET, 1917-18.		
	Imperial.	Provincial.	Total.	Imperial.	Provincial.	Total.	Imperial.	Provincial.	Total.
Revenue	55·825	30·603	86·528	64·838 (64·833)	31·936 (31·951)	96·774 (96·834)	66·420 (66·563)	32·451 (32·288)	98·871 (98·851)
Expenditure . . .	55·099	30·956	86·055	58·849 (59·065)	30·329 (30·390)	89·178 (89·455)	66·281 (66·433)	32·549 (32·386)	98·833 (98·819)
Surplus (+) or deficit (-).	+·826	-·353	+·473	+·989 (+·818)	+1·607 (+1·561)	+7·596 (+7·379)	+·136 (+·130)	-·098 (-·098)	+·038 (+·032)

3. The effect of our corrections in the Revised Estimate for the current year is to raise the Imperial surplus previously announced by £171,000 and the Provincial surplus by £46,000. On the Imperial side we have reduced the estimate for Railway gross receipts by £100,000 with reference to recent returns, but expect a counterbalancing saving under working expenses. The principal variation, however, which accounts for the entire improvement in the surplus, is a reduction, expected at home, of £195,000 in the net expenditure under Military Services. The improvement in the Provincial surplus is due to some further saving in the anticipated expenditure under Civil Works.

4. As regards the Budget of the next year, the net effect of the changes made is negligible, the Imperial surplus being now estimated at £136,000 as compared with £130,000 taken in the Financial Statement, while the small Provincial deficit of £98,000 remains unchanged.

As I mentioned in paragraph 54 (7) of my speech on March 1st, we are allotting the profits on our wheat scheme, amounting to £158,000, to the Local Governments, apart from a small sum reserved for expenditure under the orders of the Government of India. At the time the Financial Statement was introduced the allocation had not been settled, and the whole amount was, therefore, provisionally exhibited as Imperial expenditure under the Miscellaneous head. The Secretary of State has now approved our proposals for distributing the amount between the different provinces as announced in the Council a few days ago by my Honourable Colleague Sir Claude Hill. Accordingly the debit to the "Miscellaneous" head has been excised, and the grants proposed, excluding the small Imperial portion, now appear on the Imperial side as transfers from Imperial to Provincial, while on the Provincial side a corresponding receipt is shown under the transfer head and the equivalent expenditure under the head "Agriculture."

5. Turning to ways and means, we have made two important changes. In the first place, instead of providing for the whole of our war loan receipts—provisionally taken at £10 million—in 1917-18, we are taking £3 million as likely to be received in the current year and £7 million next year. This raises our closing balance in India for 1916-17, but will not affect our expected closing balance on the 31st March 1918. Secondly, we have assumed that, in addition to the silver purchases for which we have previously made specific provision, the Secretary of State will buy some £2 million more in 1917-18. As we shall get a corresponding credit on this side, this will not affect our total closing balances on the 31st March 1918, but will mean that we shall have £2 million more in India than would otherwise have been expected and the Secretary of State £2 million less at home. I will allude again presently to both these points, but mention them now in order to clear the ground.

6. Coming then to the Revised Estimate for the current year, we expect that, apart from the war loan receipts just referred to, our aggregate closing balances on the 31st of this month will be about £600,000 less than was assumed in the Financial Statement. This deterioration is distributed almost equally between India, where it is the net result of a number of minor variations, and England where the fluctuations are somewhat more important. Thus the Secretary of State now expects to recover £1½ million less of war expenditure in the current year, and a correspondingly larger amount in 1917-18. On the other hand, he puts the payments for his purchases of silver at about £¼ million less, providing for this amount in 1917-18 instead and as already stated, anticipates about £200,000 less of military expenditure as well as smaller outgoings under other heads.

7. As regards the coming year, we anticipate that our total closing balance on the 31st March 1918 will be £17½ million, or about £½ million better than was assumed in the Financial Statement. But for the special purchases of silver already mentioned, this would have represented a deterioration of £1½ million in our Indian balances counterbalanced by an improvement of roundly £2 million in the home balances. The reduction in our resources here is due to an increase in the estimate of our remittances to East Africa. These form part of the heavy recoverable war expenditure with which I dealt so fully in introducing the Financial Statement. A correspondingly larger recovery in London, together with certain other improvements on the English side this year and next, account for the larger balances which the Secretary of State now expects to hold.

8. As the Council will remember, we provided in the Financial Statement for a closing balance in India on the 31st March next of £11½ million which is slightly below the standard at which we usually aim; and a further charge of £1½ million, owing to the increase in recoverable war expenditure, would reduce our balances to an inconvenient extent. For this reason we have now assumed that the Secretary of State will purchase at least £2 million worth of silver in 1917-18, in addition to the item of £½ million to which reference has already been made. Our closing balances as a whole are expected to be ample, and this arrangement effects a proper distribution as between England and India. It is closely parallel in fact to the normal arrangement by which the particular figure which we take in our Budget as the estimate for the Secretary of State's Council sales is determined not by our anticipations of the probable trade demand, but by the transfer required to effect a proper distribution of our balances. Our discretion, therefore, in regard to the actual amount of silver which we shall ultimately purchase is in no way limited, and as to this I need not repeat what I said in paragraph 75 of my speech introducing the Financial Statement. Also, as this entry for the purchase of silver is a mere adjusting figure, we have not complicated the estimates by making consequential provision at this stage in respect of profits on coinage or mint receipts.

9. As regards the Indian War Loan, the entire proceeds of this large financial operation really appertain to the coming financial year, and there would have been some convenience if they could have been so shown. As, however, the loan has been opened a fortnight before that year commences, and is meeting with an immediate and exceedingly gratifying response, so that not merely applications but actual cash payments have come in on a large scale, we must of course exhibit such payments as debt raised in the current year. On the opening day the loan payments amounted to as much as £900,000 out of about £1 million subscribed, and we are not, I hope, unduly sanguine in assuming as we have done that by the 31st March we shall already have obtained some £3 million out of the total of £10 million which the loan is assumed to yield. I need hardly say that in adhering for the time being to the latter figure I do not wish it to be taken as my personal opinion, or that of the Government of India, that we may not hope for considerably more. The favourable reception of our loan proposals, and the energy and enthusiasm with which they are being taken up by so many patriotic helpers all over the country, do much to encourage such a hope; and as the Council are well aware, we shall only be too gratified to be able to hand over a far larger sum to His Majesty's Government. Our ways and means estimates, however, are drawn up largely with the object of enabling us to see how far we can meet all demands upon us in a period of special difficulty, and the figure £10 million really represents the minimum amount which is required with reference to our war expenditure in India rather than any definite forecast (which it would be idle to attempt at present) of the full amount which we may hope for.

10. While referring to this question of the probable yield of the loan, I may mention one particular direction in which there is undoubtedly a clear possibility of our provisional estimate being exceeded. In our ways and means forecast we have assumed that the savings bank deposits of the period will accrue to much the same extent as if we had been floating an ordinary loan with the usual post office section but with no extraordinary attractions. In effect, therefore, our estimate of a £10 million yield is exclusive of any sum which we may nominally obtain by transfer from savings bank deposits to Post Office cash certificates. But the more widely the advantages of these certificates become appreciated, the more likely it will be that the savings bank investor will place his money in this new form rather than as a bank deposit earning only 3 per cent. It is quite possible, therefore, that there may be a large transfer to the cash certificate form. This will not affect our resources in India, though it will of course entail a larger payment to His Majesty's Government at home. On the whole, therefore, we have thought it better to estimate for savings bank deposits on normal lines, as above explained, rather than to make some purely speculative estimate of the extent to which this process of transfer will proceed.

W. S. MEYER.

The 21st March 1917.

Revenues of India, in India and in England.

ESTIMATE, 1916-1917.			Increase + Decrease - as compared with Budget Estimate, 1916-1917.	BUDGET ESTIMATE, 1917-1918.					Increase + Decrease - of Budget, 1917-1918, as compared with Budget Estimate, 1916-1917.	Increase + Decrease - of Budget, 1917-1918, as compared with Revised Estimate, 1916-1917.
TOTAL.	DISTRIBUTION OF TOTAL BETWEEN			India.	England.	TOTAL.	DISTRIBUTION OF TOTAL BETWEEN			
£	Imperial.	Provincial.	£	£	£	Imperial.	Provincial.	£	£	
473,000	355,400	117,600	+137,900	430,300	...	430,300	✓316,600	✓113,700	+95,200	-42,700
1,275,100	663,800	711,300	-5,500	1,272,800	...	1,272,800	✓564,800	✓708,000	-7,800	-2,800
3,851,300	274,600	3,576,700	-141,200	3,977,600	2,000	3,979,600	✓305,800	✓3,673,800	-12,900	+128,300
1,011,300	1,011,300	...	+57,400	1,320,100	900	1,321,000	✓1,321,000	...	+367,100	+309,700
399,700	399,700	...	+200	408,300	2,300	408,600	✓408,600	...	+9,100	+8,900
169,400	94,400	75,000	+17,200	62,100	98,600	160,700	✓85,500	✓75,200	+8,500	-8,700
478,100	146,800	331,300	-10,800	483,300	200	488,500	✓149,200	✓339,300	-400	+10,400
271,400	271,400	...	+700	285,800	100	285,900	✓285,900	...	+15,200	+14,500
37,500	18,800	18,700	+1,600	41,100	...	41,100	✓20,700	✓20,400	+4,600	+3,800
1,260,300	83,100	1,177,200	-20,500	1,867,500	1,600	1,369,100	✓97,400	✓1,271,700	+88,300	+108,800
264,600	1,900	262,700	+4,700	269,900	...	269,900	✓1,900	✓268,000	+10,000	+5,300
9,491,700	3,221,200	6,270,500	+41,100	9,921,800	105,700	10,027,500	3,557,400	6,470,100	+576,900	+535,800
9,598,800	8,648,500	950,300	-358,200	4,422,700	11,155,800	15,578,500	14,623,800	955,200	+5,621,500	+5,979,700
8,064,700	8,064,700	...	+84,000	4,413,300	3,719,400	8,132,700	8,132,700	...	+16,000	-68,000
1,492,000	764,800	727,200	+17,400	1,397,600	128,600	1,520,200	788,500	737,700	-16,800	-34,200
42,100	-181,000	223,100	-256,800	-1,888,200	7,307,800	5,919,600	5,702,100	217,500	+5,620,700	+5,877,500
728,400	728,400	...	+37,600	913,200	...	913,200	913,200	...	+222,400	+184,800
770,500	547,400	223,100	-219,200	-475,000	7,307,800	6,832,800	6,615,300	217,500	+5,843,100	+6,062,300
3,555,600	3,555,600	...	+52,100	3,240,700	361,200	3,601,900	3,601,900	...	+93,400	+46,300
172,500	172,500	...	+82,200	87,500	21,100	108,600	108,600	...	+18,300	-63,900
2,081,400	1,162,500	918,900	+70,500	1,676,800	880,100	2,056,900	1,132,000	924,900	+46,000	-24,500
3,324,400	81,100	3,243,300	-31,700	3,379,600	1,000	3,380,600	82,600	3,298,000	+24,500	+56,200
1,099,900	166,200	933,700	+34,200	1,125,400	...	1,125,400	172,500	952,900	+59,700	+25,500
5,429,800	296,600	5,133,000	-96,700	5,729,800	100	5,729,900	331,000	5,398,900	+203,600	+300,300
202,300	...	202,300	+1,500	195,300	...	195,300	...	195,300	-5,500	-7,000
3,179,000	115,600	3,063,400	-87,600	3,613,400	10,000	3,623,400	146,200	3,477,200	+356,800	+444,400
130,600	130,600	...	-5,800	142,200	300	142,500	142,500	...	+6,100	+11,900
863,000	78,600	784,400	-21,000	967,500	1,000	968,500	83,200	885,300	+84,500	+105,500
555,500	70,800	484,700	-50,000	608,600	2,000	610,600	97,000	513,600	+5,100	+55,100
1,653,000	1,483,100	169,900	+474,500	1,829,000	24,200	1,853,200	1,633,600	219,600	+674,700	+200,200
620,300	66,000	554,300	-2,000	864,300	2,000	866,300	90,300	776,000	+244,000	+246,000
491,100	322,900	168,200	+4,200	484,700	52,500	537,200	334,500	202,700	+50,300	+46,100
19,630,100	3,974,000	15,656,100	+290,100	20,616,600	473,200	21,089,800	4,245,400	16,844,400	+1,749,800	+1,459,700
209,800	209,800	...	-4,500	199,800	10,600	210,400	210,400	...	-3,900	+600
281,900	281,900	...	+32,600	1,500	260,000	261,500	261,500	...	+32,200	-400
3,492,700	2,136,300	1,356,400	-36,300	1,517,500	2,018,000	3,535,500	2,134,800	1,400,700	+6,500	+42,800
792,200	283,200	509,000	+51,600	762,700	98,600	861,300	327,000	534,300	+120,700	+69,100
630,000	405,400	224,600	+59,900	512,200	38,300	550,500	185,000	365,500	-19,600	-79,500
5,386,600	3,296,400	2,090,200	+103,300	2,998,700	2,425,500	5,419,200	3,118,700	2,300,500	+135,900	+32,600
192,700	144,100	48,600	+146,400	56,300	...	56,300	42,200	14,100	+10,000	-136,400
-600	-600	...	+100	-500	...	-500	-500	...	+200	+100
345,500	345,500	...	-87,800	401,600	18,400	420,000	420,000	...	-13,300	+74,500
462,400	364,400	98,000	-58,700	524,200	...	524,200	524,200	...	+3,100	+61,800
1,000,000	853,400	146,600	...	981,600	18,400	1,000,000	985,900	14,100	...	...
10,007,000	15,620,500	24,386,500	+349,600	37,366,900	10,712,900	48,079,800	22,233,200	25,846,600	+8,422,400	+8,072,800

BUDGET ESTIMATE, 1917-1918.		
India.	England.	TOTAL.
£	£	£
4,396,200	3,638,200	8,034,400
17,100	81,200	98,300
4,412,300	3,719,400	8,132,700

B.—Statement of the Expenditure charged to the

HEADS OF EXPENDITURE.	ACCOUNTS, 1915-1916.					REVISED	
	India.	England.	TOTAL.	DISTRIBUTION OF TOTAL BETWEEN		India.	England.
				Imperial.	Provincial.		
	£	£	£	£	£	£	£
Brought forward	33,474,015	5,419,662	38,893,677	14,579,836	24,313,841	34,434,000	5,583,000
— Railways—							
38.—State Railways: Interest on Debt	4,266,440	3,657,230	7,923,670	7,923,670	...	4,316,500	3,649,700
Annuities in purchase of Railways	...	3,357,691	3,357,691	3,357,691	...	...	3,357,700
Sinking Funds	...	208,893	208,893	208,893	...	...	323,600
Interest chargeable against Companies on Advances	17,703	81,250	98,953	98,953	...	17,300	81,200
Interest on Capital deposited by Companies	58,736	2,073,126	2,131,862	2,131,862	...	56,400	2,170,200
40.—Subsidised Companies: Land, etc.	162,709	...	162,709	162,044	665	198,300	...
41.—Miscellaneous Railway Expenditure	17,837	...	17,837	17,059	828	14,400	...
TOTAL	4,523,475	9,378,190	13,901,665	13,900,172	1,493	4,602,900	9,582,400
— Irrigation—							
42.—Major Works: Working Expenses	1,374,920	...	1,374,920	647,580	727,340	1,367,600	...
Interest on Debt	1,324,051	127,299	1,451,350	736,654	714,696	1,363,900	128,100
42A.—Expenditure on Protective Irrigation Works in addition to that charged under Famine Relief and Insurance	12,632	...	12,632	12,632	...	...	...
43.—Minor Works and Navigation	881,904	290	882,194	276,081	606,113	819,100	500
TOTAL	3,593,507	127,589	3,721,096	1,672,947	2,048,149	3,550,100	128,600
— Other Public Works—							
44.—Construction of Railways charged to Provincial Revenues	1,263	...	1,263	...	1,263	2,300	...
45.—Civil Works	5,400,320	50,144	5,450,464	872,326	4,578,138	4,628,800	52,000
TOTAL	5,401,583	50,144	5,451,727	872,326	4,579,401	4,631,100	52,000
— Military Services—							
46.—Army: Effective	16,285,433	2,407,837	18,693,270	18,693,270	...	18,047,500	3,211,100
Non-Effective	781,936	2,417,994	3,199,930	3,199,930	...	856,400	2,202,000
	17,067,369	4,825,831	21,893,200	21,893,200	...	18,903,900	5,413,100
46A.—Marine	480,513	265,000	745,513	745,513	...	324,400	420,200
47.—Military Works	816,106	34,760	850,866	850,866	...	1,505,800	27,900
47A.—Special Defences (1902)	5,596	7,918	13,514	13,514	...	23,300	6,200
TOTAL	18,369,584	5,133,509	23,503,093	23,503,093	...	20,757,400	5,867,400
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL	65,362,164	20,109,094	85,471,258	54,528,374	30,942,884	67,965,400	21,213,400
Add—Portion of Allotments to Provincial Governments not spent by them in the year	335,711	...	335,711	...	335,711	1,641,200	...
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances	204,771	...	204,771	...	204,771	34,200	...
Total Expenditure charged to Revenue	65,493,104	20,109,094	85,602,198	54,528,374	31,073,824	69,572,400	21,213,400

Capital Expenditure not charged to Revenue—	ACCOUNTS, 1915-1916.		
	India.	England.	TOTAL.
	£	£	£
48.—State Railways	3,923,370	852,742	4,776,112
49.—Irrigation Works	776,544	36,409	812,953
TOTAL	4,699,914	889,151	5,589,065
51.—Initial Expenditure on new Capital at Delhi	321,333	9,891	331,274

Revenues of India, in India and in England—continued.

ESTIMATE, 1916-1917.			Increase + Decrease— as compared with Budget Estimate, 1916-1917.	BUDGET ESTIMATE, 1917-1918.					Increase + Decrease— of Budget, 1917-1918, as compared with Budget Estimate, 1916-1917.	Increase + Decrease— of Budget, 1917-1918, as compared with Revised Estimate, 1916-1917.
TOTAL.	DISTRIBUTION OF TOTAL BETWEEN			India.	England.	TOTAL.	DISTRIBUTION OF TOTAL BETWEEN			
	Imperial.	Provincial.	Imperial.				Provincial.			
£	£	£	£	£	£	£	£	£	£	
10,007,000	15,620,500	24,386,500	+ 349,600	37,366,900	10,713,900	48,079,800	22,233,200	25,846,600	+ 8,422,400	+ 8,072,800
7,966,200	7,966,200	...	- 83,800	4,396,200	3,638,200	8,034,400	8,034,400	...	- 15,600	+ 68,200
3,357,700	3,357,700	...	...	...	3,357,700	3,357,700	3,357,700	...	...	...
323,600	323,600	...	+ 105,900	...	230,000	230,000	230,000	...	+ 12,300	- 93,600
98,500	98,500	...	- 200	17,100	81,300	98,300	98,300	...	- 400	- 200
2,226,600	2,226,600	...	- 5,100	61,700	2,213,900	2,275,600	2,275,600	...	+ 43,900	+ 49,000
198,300	197,400	900	- 36,000	127,400	...	127,400	126,700	700	- 106,900	- 70,900
14,400	14,100	300	- 12,600	24,000	...	24,000	23,700	300	- 3,000	+ 9,600
14,185,300	14,184,100	1,200	- 31,800	4,626,400	9,521,000	14,147,400	√14,146,400	√1,000	- 69,700	- 37,900
1,367,000	647,000	720,000	- 500	1,391,300	...	1,391,300	666,200	725,100	+ 23,800	+ 24,300
1,482,000	764,800	727,200	- 17,400	1,397,600	128,600	1,526,200	788,500	737,700	+ 16,800	+ 34,200
819,600	262,300	557,300	- 74,400	916,600	...	916,600	289,200	627,400	+ 22,600	+ 97,000
3,678,600	1,674,100	2,004,500	- 92,300	3,705,500	128,600	3,834,100	√1,743,900	√2,090,200	+ 63,200	+ 155,500
2,300	...	2,300	+ 600	1,500	...	1,500	...	1,500	- 200	- 800
4,680,800	745,600	3,935,200	- 61,700	5,486,400	56,900	5,543,300	934,000	4,609,300	+ 800,800	+ 862,500
4,683,100	745,600	3,937,500	- 61,100	5,487,900	56,900	5,544,800	√934,000	√4,610,800	+ 800,800	+ 861,700
21,258,600	21,258,600	...	+ 2,423,100	18,999,800	3,000,400	22,000,200	22,000,200	...	+ 3,164,700	+ 741,600
3,058,400	3,058,400	...	- 1,35,200	1,098,700	2,117,000	3,215,700	3,215,700	...	- 27,900	+ 157,300
24,317,000	24,317,000	...	+ 2,237,900	20,098,500	5,117,400	25,215,900	25,215,900	...	+ 3,136,800	+ 898,900
744,600	744,600	...	+ 37,000	313,000	525,500	838,500	838,500	...	+ 130,900	+ 93,900
1,533,700	1,533,700	...	+ 675,400	1,138,700	20,000	1,158,700	1,158,700	...	+ 300,400	- 375,000
29,500	29,500	...	+ 8,600	10,300	3,700	14,000	14,000	...	- 6,900	- 15,500
26,624,800	26,624,800	...	+ 2,958,900	21,560,500	5,668,600	27,227,100	√27,227,100	...	+ 3,561,200	+ 602,300
88,178,800	58,849,100	30,329,700	+ 3,123,300	72,747,200	26,086,000	98,833,200	√66,284,600	√32,548,600	+ 12,777,700	+ 9,654,400
1,641,200	...	1,641,200	+ 1,627,400	240,300	...	240,300	...	240,300	+ 226,500	- 1,400,900
34,200	...	34,200	+ 332,200	338,100	...	338,100	...	338,100	+ 28,300	- 303,900
90,785,800	58,849,100	31,936,700	+ 5,082,900	72,649,400	26,086,000	98,735,400	66,284,600	32,450,800	+ 13,082,500	+ 7,949,600
REVISED ESTIMATE, 1916-1917.			BUDGET ESTIMATE, 1917-1918.							
India.	England.	TOTAL.	India.	England.	TOTAL.	India.	England.	TOTAL.		
£	£	£	£	£	£	£	£	£		
976,100	316,700	1,293,100	2,297,100	927,100	3,224,200					
577,100	13,200	590,300	589,000	11,000	600,000					
1,553,500	329,900	1,883,400	2,886,100	938,100	3,824,200					
244,400	22,300	266,700	251,700	15,000	266,700					

C.—Statement of Receipts and Disbursements of the

	ACCOUNTS, 1915-1916.			REVISED ESTIMATE, 1916-1917.			BUDGET ESTIMATE, 1917-1918.		
	India.	England.	TOTAL.	India.	England.	TOTAL.	India.	England.	TOTAL.
	£	£	£	£	£	£	£	£	£
Revenue (from Statement A) .	83,708,382	705,155	84,413,537	95,884,900	889,600	96,774,500	97,128,200	1,742,600	98,870,800
Excess of Revenue over Expenditure charged to Revenue			-1,188,661			5,988,700			135,400
Railway, Irrigation, and other Capital not charged to Revenue—									
Capital raised through Companies towards outlay on State Railways .	3,472,246	...	3,472,246	...	...	...	...	...	...
Capital contributed by Native States towards construction of State Railways .	66,667	...	66,667	66,700	...	66,700	66,700	...	66,700
OUTLAY OF RAILWAY COMPANIES—									
Repayments .	...	9,431	9,431	...	12,500	12,500	...	2,000	2,000
NET			0			0			0
RAISED AND DEPOSITED BY RAILWAY COMPANIES—									
On account of Subscribed Capital .	768,401	...	768,401	808,000	...	808,000	318,600	3,531,400	3,850,000
NET			393,201			733,000			318,600
Permanent Debt Incurred—									
<i>Rupee Debt—</i>									
Rupee Loan .	3,332,400	...		7,486,700	...		7,000,000	...	
TOTAL NET	3,332,400	...	3,332,400	7,486,700	...	7,486,700	7,000,000	...	7,000,000
Temporary Debt Incurred—									
Temporary Loans .	...	7,000,000	7,000,000	...	2,000,000	2,000,000	...	...	...
NET			0			0			0
Unfunded Debt—									
Deposits of Service Funds .	87,102	9		86,300	...		85,600	...	
Savings Bank Deposits .	6,665,679	...		7,268,100	...		8,103,200	...	
TOTAL NET	6,752,781	9	6,752,790	7,354,400	...	7,354,400	8,188,800	...	8,188,800
Deposits and Advances—									
Balances of Provincial Allotments .	335,711	...		1,641,200	...		240,300	...	
Appropriation for Reduction or Avoidance of Debt .	425,305	...		462,400	...		524,200	...	
Deposits of Local Funds—									
District Funds .	5,144,086	...		5,523,700	...		5,333,900	...	
Other Funds .	1,065,009	...		1,117,700	...		1,115,500	...	
Deposits of Sinking Funds .	15,842	...		16,500	...		17,100	...	
		(a)			(c)				
Gold Standard Reserve .	1,326	16,333,376		4,100,000	24,548,300		...	29,069,600	
		(b)			(d)				
Paper Currency Reserve .	...	8,190,295		...	47,389,000		...	46,618,000	
Departmental and Judicial Deposits .									
Deposits .	31,451,185	...		32,848,100	...		31,465,400	...	
Advances .	6,325,608	1,662,917		8,108,700	2,741,200		7,657,600	1,348,600	
Suspense Accounts .	42,067	...		197,500	...		107,300	...	
Miscellaneous .	64,064	409,359		234,300	1,040,000		3,400	691,300	
TOTAL NET	44,870,203	26,595,947	71,466,150	54,250,100	75,713,500	129,968,600	46,464,700	77,727,500	124,192,200
NET			5,829,927			1,560,000			787,900
Carried over	142,971,080	34,310,542		165,850,800	78,620,600		159,167,000	83,003,500	

(a) Includes £7,533,000 remitted from India by means of Council bills and £41,188 on account of profit by exchange.

(b) Represents remittance from India by means of Council bills.

(c) Includes £4,347,000 remitted from India by means of Council Bills.

(d) Includes £13,999,700 remitted from India by means of Council Bills.

Government of India, in India and in England.

	ACCOUNTS, 1915-1916.			REVISED ESTIMATE, 1916-1917.			BUDGET ESTIMATE, 1917-1918.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	£	£	£	£	£	£	£	£	£
Expenditure, Imperial and Provincial (from Statement B)	65,362,164	20,109,094	85,471,258	67,965,400	21,213,400	89,178,800	72,747,200	26,086,000	98,833,200
Add—Provincial Surpluses transferred to "Deposits"	335,711	...	335,711	1,641,200	...	1,641,200	240,300	...	240,300
Deduct—Provincial Deficits charged to "Deposits"	204,771	...	204,771	34,200	...	34,200	338,100	...	338,100
TOTAL	65,493,104	20,109,094	85,602,198	69,572,400	21,213,400	90,785,800	72,649,400	26,086,000	98,735,400
Railway, Irrigation, and other Capital not charged to Revenue—									
OUTLAY ON IRRIGATION WORKS	776,544	36,409	812,953	577,100	13,200	590,300	589,000	11,000	600,000
OUTLAY ON STATE RAILWAYS	3,923,370	552,742	4,776,112	976,400	316,700	1,293,100	2,297,100	927,100	3,224,200
INITIAL EXPENDITURE ON NEW CAPITAL AT DELETS	321,383	9,891	331,274	244,400	22,300	266,700	251,700	15,000	266,700
OUTLAY OF RAILWAY COMPANIES— Payments for Capital Outlay	—202,886	652,070	449,184	672,100	397,200	1,069,300	—8,100	658,500	650,400
NET			439,753			1,056,800			648,400
RAISED AND DEPOSITED BY RAILWAY COMPANIES— Payments for Discharge of Debentures	...	375,200	375,200	...	75,000	75,000	...	3,531,400	3,531,400
NET			0			0			0
Permanent Debt Discharged—									
<i>Sterling Debt—</i>									
Indian Midland Railway Debentures	...	407,500	...	...	...	...	...	...	...
India Bonds	...	500,000	...	...	500,000	...	...	500,000	...
India 4 p. c. Stock	...	1,500	...	...	...	...	...	...	...
<i>Rupes Debt—</i>									
4 p. c. Loans	...	...	...	80,000	...	...	80,000	...	...
3½ p. c. Loans	493	...	...	154,500	...	...	...	...	...
3 p. c. Loans	42,940	...	...	59,800	...	...	3,300	...	...
Provincial Debentures	133	...	...	...	...	...	...	...	...
TOTAL NET	43,566	909,000	952,566	294,300	500,000	794,300	83,300	500,000	583,300
NET			0			0			0
Temporary Debt Discharged—									
Temporary Loans	3,000,000	7,000,000	10,000,000	4,000,000	9,000,000	13,000,000	333,300	...	333,300
NET			3,000,000			11,000,000			333,300
Unfunded Debt—									
Special Loans	1,131	...	...	300	...	...	300	...	...
Deposits of Service Funds	95,002	...	...	93,600	...	...	98,500	...	...
Savings Bank Deposits	5,756,815	...	...	5,585,500	...	...	6,165,300	...	...
TOTAL NET	5,852,948	...	5,852,948	5,679,400	...	5,679,400	6,262,100	...	6,262,100
NET			0			0			0
Deposits and Advances—									
Balances of Provincial Allotments	204,771	...	...	34,200	...	...	338,100	...	...
Deposits of Local Funds—									
District Funds	5,539,153	...	...	5,461,900	...	...	5,519,100	...	...
Other Funds	1,120,858	...	...	1,070,500	...	...	1,158,700	...	...
Gold Standard Reserve	69,957	10,549,067	...	4,001,300	24,340,900	...	100,000	29,069,600	...
Paper Currency Reserve	...	8,190,295	...	...	47,389,000	...	...	46,618,000	...
Departmental and Judicial Deposits	30,724,965	...	...	32,042,000	...	...	31,279,500	...	...
Advances	6,165,999	1,777,693	...	8,871,100	2,814,300	...	7,601,200	1,495,400	...
Suspense Accounts	977,988	...	...	2,071,800	...	...	21,600	...	...
Miscellaneous	25,973	289,504	...	...	311,800	...	...	203,100	...
TOTAL NET	44,829,864	20,806,559	65,636,223	53,552,300	74,855,300	128,408,600	46,018,200	77,386,100	123,404,300
NET			0			0			0
Carried over	124,037,693	50,750,965	...	135,563,900	106,393,600	...	128,476,000	109,115,100	...

(e) Includes £225,000 on account of payment of sterling bills and telegraphic transfers on London.

C.—Statement of Receipts and Disbursements of the

	ACCOUNTS, 1915-1916.			REVISED ESTIMATE, 1916-1917.			BUDGET ESTIMATE, 1917-1918.		
	India.	England.	TOTAL.	India.	England.	Total.	India.	England.	Total.
	£	£	£	£	£	£	£	£	£
Brought forward	142,971,080	34,310,542		165,850,800	78,620,600		159,167,000	83,003,500	
Loans and Advances by Imperial Government	490,931	...	490,931	281,300	...	281,300	167,300	...	167,300
Net			15,103			0			0
Loans and Advances by Provincial Governments	1,556,033	...	1,556,033	1,422,500	...	1,422,500	1,191,700	...	1,191,700
Net			308,232			547,500			262,500
Loans to Local Boards for Railway Construction	7,709	...	7,709	8,000	...	8,000	8,300	...	8,300
Net			7,709			8,000			8,300
Remittances—									
Inland Money Orders	39,073,870	...		40,000,000	...		41,333,300	...	
Other Local Remittances	...	...		13,895,900	...		13,149,700	...	
Other Departmental Accounts	1,327	...		...	...		...	...
Net Receipts by Civil Treasuries from—									
Railways	15,225,297	...		16,598,600	...		17,000,100	...	
Net Receipts from Civil Treasuries by—									
Posts and Telegraphs	766,258	...		660,700	...		823,700	...	
Marine	5,885,044	...		7,742,300	...		7,278,200	...	
Military Works	1,218,030	...		2,946,100	...		2,560,800	...	
Military	22,654,087	...		39,870,400	...		41,361,300	...	
Remittance Account between England and India—									
War Office transactions	14,123,307	16,006,932		5,653,000	38,532,500		4,281,500	42,385,000	
Indian War Loan	...	...		...	...		10,000,000	...	
Purchase of Silver	...	...		15,210,500	...		4,190,700	...	
Railway transactions	2,096,082	3,491,106		752,300	16,500		1,385,200	1,266,500	
Other	5,565,452	11,810,125		7,115,600	7,627,800		3,610,500	4,876,000	
TOTAL	106,608,754	31,308,163	137,916,917	150,445,400	46,176,800	196,622,200	146,975,000	48,527,500	195,502,500
NET			0			0			0
Secretary of State's Bills drawn Sterling Bills on London	...	(a) 4,590,034	4,590,034	...	(f) 9,669,000	9,669,000	...	...	...
	4,668,000	...	4,668,000	...	...	...	...	...	...
TOTAL RECEIPTS	26,302,512	70,208,739		318,008,000	134,466,400		307,509,300	131,531,000	
Opening Balance	14,779,334	(c) 7,913,236		12,016,056	(d) 12,803,348		15,142,656	(e) 11,419,648	
GRAND TOTAL	271,081,846	78,121,975		330,024,056	147,269,748		322,651,956	142,950,648	

(a) In addition to £7,574,188 and £8,190,295 on account of the Gold Standard Reserve and the Paper Currency Reserve, respectively.

(b) £225,000 on account of the Gold Standard Reserve.

(c) Of this amount £8,322 represents the funds of the Gold Standard Reserve.

Government of India, in India and in England—continued.

	ACCOUNTS, 1915-1916.			REVISED ESTIMATE, 1916-1917.			BUDGET ESTIMATE, 1917-1918.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	£	£	£	£	£	£	£	£	£
Brought forward	124,037,693	50,750,965		135,568,900	106,393,600		123,476,000	109,115,100	
Loans and Advances by Imperial Government	475,828	...	475,828	319,000	...	319,000	288,000	...	288,000
NET			0			37,700			120,700
Loans and Advances by Provincial Governments	1,247,806	...	1,247,806	875,000	...	875,000	929,200	...	929,200
NET			0			0			0
Remittances—									
Inland Money Orders	39,021,590	...		40,000,000	...		41,333,300	...	
Other Local Remittances	116,339	...		13,895,900	...		13,149,700	...	
Other Departmental Accounts	17,924	...		...	...		...	...
Net Payments into Civil Treasuries by—									
Railways	14,962,927	...		16,712,000	...		17,000,100	...	
Net Issues from Civil Treasuries to—									
Posts and Telegraphs	769,928	...		636,700	...		833,700	...	
Marine	5,897,556	...		7,742,300	...		7,278,200	...	
Military Works	1,222,569	...		2,946,100	...		2,560,800	...	
Military	22,651,165	...		39,870,400	...		41,361,300	...	
Remittance Account between England and India—									
War Office transactions	28,225,218	1,756,340		40,136,000	5,653,000		40,781,500	4,281,500	
Indian War Loan	...	...		...	...		10,000,000	10,000,000	
Purchase of Silver	...	643,200		...	16,000,000		...	2,758,000	
Railway transactions	3,460,741	2,126,447		...	768,800		...	2,651,700	
Other	11,912,632	5,373,675		7,569,200	7,034,700		6,013,000	2,789,500	
TOTAL	128,258,689	9,899,662	138,158,351	169,532,600	29,456,500	198,989,100	180,301,600	22,480,700	202,782,300
NET			241,434			2,366,900			7,279,800
Secretary of State's Bills paid	(a) 5,045,774	...	5,045,774	(f) 8,585,900	...	8,585,900	466,700	...	466,700
Sterling Bills on London	...	(b) 4,668,000	4,668,000	...	...	...	...	...	...
TOTAL DISBURSEMENTS	259,065,790	65,318,627	...	314,881,400	135,850,100	...	310,461,500	131,595,800	...
Closing Balance	12,016,056	(d) 12,803,348	...	15,142,656	(e) 11,419,648	...	12,190,456	(e) 11,354,848	...
GRAND TOTAL	271,081,846	78,121,975	...	330,024,056	147,269,748	...	322,651,956	142,950,648	...

(d) Of this amount £5,792,631 represents the funds of the Gold Standard Reserve.

(e) Of this amount £6,000,031 represents the funds of the Gold Standard Reserve.

(f) In addition to £4,347,000 and £18,999,700 on account of the Gold Standard Reserve and the Paper Currency Reserve, respectively.

M. M. S. GUBBAY,
Off. Controller of Currency.

J. B. BRUNYATE,
Secretary to the Government of India.

D.—Statement of Revenue, Expenditure and Balances of Provincial Governments.

	Accounts, 1915-16.	Revised, 1916-17.	Budget, 1917-18.
Madras—	R	R	R
Balance on April 1st	1,10,16,052	1,10,02,000	1,40,85,000
Special grants from Imperial revenues	24,50,000	24,50,000	28,50,000
Other revenue	7,43,20,362	7,65,82,000	7,79,09,000
Total Revenue including transfers from Imperial revenues	7,67,70,362	7,90,32,000	8,07,59,000
Total Expenditure	7,67,84,198	7,59,49,000	7,94,21,000
Closing Balance	1,10,02,216	1,40,85,000	1,58,83,000
Bombay—			
Balance on April 1st	1,58,04,277	1,77,01,000	2,42,21,000
Special grants from Imperial revenues	20,80,000	20,80,000	24,80,000
Other revenue	7,54,79,800	7,80,45,000	7,80,54,000
Total Revenue including transfers from Imperial revenues	7,75,59,800	8,01,25,000	8,05,34,000
Total Expenditure	7,56,63,179	7,36,05,000	7,88,24,000
Closing Balance	1,77,00,898	2,42,21,000	2,59,31,000
Bengal—			
Balance on April 1st	2,72,60,323	2,79,19,000	3,26,79,000
Special grants from Imperial revenues	85,20,650	35,13,000	44,13,000
Other revenue	5,99,30,343	6,19,04,000	6,21,56,000
Total Revenue including transfers from Imperial revenues	6,34,59,998	6,54,17,000	6,65,99,000
Total Expenditure	6,28,01,186	6,06,57,000	6,77,20,000
Closing Balance	2,79,19,135	3,26,79,000	3,15,58,000
United Provinces—			
Balance on April 1st	1,45,06,570	1,55,35,000	1,72,83,000
Special grants from Imperial revenues	24,98,500	24,29,000	32,54,000
Other revenue	6,65,57,466	6,68,35,000	6,63,30,000
Total Revenue including transfers from Imperial revenues	6,90,55,966	6,92,64,000	6,95,84,000
Total Expenditure	6,80,27,810	6,75,16,000	6,95,93,000
Closing Balance	1,55,34,726	1,72,83,000	1,72,69,000
Punjab—			
Balance on April 1st	52,21,326	63,55,000	1,03,08,000
Special grants from Imperial revenues	13,60,400	15,16,000	25,70,000
Other revenue	4,74,90,784	4,92,27,000	4,93,70,000
Total Revenue including transfers from Imperial revenues	4,88,51,184	5,07,43,000	5,19,40,000
Total Expenditure	4,77,17,622	4,67,90,000	5,17,39,000
Closing Balance	63,54,888	1,03,08,000	1,05,09,000
Burma—			
Balance on April 1st	93,25,145	83,52,000	1,03,51,000
Special grants from Imperial revenues	9,93,800	9,94,000	12,94,000
Other revenue	5,44,38,679	5,68,17,000	5,75,60,000
Total Revenue including transfers from Imperial revenues	5,54,32,479	5,78,11,000	5,88,54,000
Total Expenditure	5,64,05,569	5,58,12,000	6,04,05,000
Closing Balance	83,52,055	1,03,51,000	88,00,000
Bihar and Orissa—			
Balance on April 1st	1,54,33,496	1,43,00,000	1,39,62,000
Special grants from Imperial revenues	14,60,500	14,64,000	20,40,000
Other revenue	3,02,33,475	3,00,44,000	2,97,12,000
Total Revenue including transfers from Imperial revenues	3,17,43,975	3,15,08,000	3,17,52,000
Total Expenditure	3,28,77,516	3,18,46,000	3,40,73,000
Closing Balance	1,42,99,955	1,39,62,000	1,16,41,000
Central Provinces—			
Balance on April 1st	97,45,524	1,00,64,000	1,26,19,000
Special grants from Imperial revenues	9,14,000	9,14,000	12,99,000
Other revenue	2,80,30,628	2,95,47,000	3,00,49,000
Total Revenue including transfers from Imperial revenues	2,89,44,628	3,04,61,000	3,13,48,000
Total Expenditure	2,86,26,120	2,79,06,000	3,09,53,000
Closing Balance	1,00,64,032	1,26,19,000	1,30,14,000
Assam—			
Balance on April 1st	29,48,878	19,98,000	18,24,000
Special grants from Imperial revenues	4,47,500	4,48,000	5,48,000
Other revenue	1,38,41,471	1,42,42,000	1,48,44,000
Total Revenue including transfers from Imperial revenues	1,42,88,971	1,46,90,000	1,53,92,000
Total Expenditure	1,52,40,070	1,48,64,000	1,54,56,000
Closing Balance	19,97,779	18,24,000	17,60,000
Total—			
Balance on April 1st	11,12,61,591	11,32,26,000	13,73,32,000
Special grants from Imperial revenues	1,57,25,350	1,58,08,000	2,07,48,000
Other revenue	45,03,82,013	46,32,43,000	46,60,14,000
Total Revenue including transfers from Imperial revenues	46,61,07,363	47,90,51,000	48,67,62,000
Total Expenditure	46,41,43,270	45,49,45,000	48,82,29,000
Closing Balance	11,83,25,684	13,73,32,000	13,58,65,000
Total (in sterling)—	£	£	£
Balance on April 1st	7,41,7,439	7,548,400	9,155,400
Special grants from Imperial revenues	1,048,357	1,053,900	1,383,200
Other revenue	30,025,467	30,882,800	31,067,600
Total Revenue including transfers from Imperial revenues	31,073,824	31,936,700	32,450,800
Total Expenditure	30,942,884	30,829,700	32,548,600
Closing Balance	7,548,379	9,155,400	9,057,600

R. A. GAMBLE,
Comptroller General.

M. M. S. GUBBAY,
Offg. Controller of Currency.

J. B. BRUNYATE,
Secy. to the Govt. of India.

DELHI,

FINANCE DEPARTMENT,
March 21, 1917.

E.—Abstract Statement of the Receipts and Disbursements of the Government of India, in India and in England.

REVENUE AND EXPENDITURE.	ACCOUNTS, 1915-1916.					REVISED ESTI-MATE, 1916-1917.		BUDGET ESTI-MATE, 1917-1918.	
	Revenue.	EXPENDITURE.		Net Receipts.	Net Charges.	Net Receipts.	Net Charges.	Net Receipts.	Net Charges.
		Refunds and Assignments.	Cost of Collection and Pro-duction.						
Revenue Heads.	£	£	£	£	£	£	£	£	£
Land Revenue (excluding that due to Irrigation)	22,031,161	771,413	3,903,714	17,356,034		17,374,000		17,455,500	
Opium	1,913,514	3,003	1,144,331	765,581		2,138,200		2,064,700	
Salt	3,617,587	27,789	376,722	2,998,076		4,120,500		3,295,000	
Stamps	5,433,632	56,841	147,150	5,229,601		5,547,000		5,734,500	
Excise	8,632,209	133,938	470,740	8,027,531		8,558,300		8,730,600	
Provincial Rates	41,815	30	...	41,815		30,500		27,500	
Customs	5,873,886	153,579	262,264	5,458,043		8,093,300		8,884,100	
Income Tax	2,090,109	16,053	34,426	2,039,630		3,530,600		5,047,200	
Forest	2,174,425	9,160	1,242,867	822,398		1,045,300		888,600	
Registration	518,879	966	259,810	258,073		276,400		233,500	
Tributes	609,128	204,905	...	404,223		397,700		411,100	
TOTAL	52,866,375	1,625,316	7,842,054	43,399,005		51,139,500		52,822,900	
Total deduction from Revenue			9,467,370						
Expenditure Heads.									
Debt Services Interest	1,096,417	1,190,364			93,947	339,600			4,737,100
Posts and Telegraphs	3,787,478	3,149,680		637,798		621,100		743,800	
Commercial Services Railways	17,977,103	13,901,665		4,075,438		6,796,300		6,105,600	
Irrigation	4,779,079	3,721,096		1,057,983		1,287,600		1,291,200	
Other Public Works Civil Works, etc.	304,035	5,451,727			5,147,692		4,369,700		5,259,600
Mint	101,918	89,373		12,545		452,100		30,500	
Civil Departments Civil Departments	1,579,904	18,868,215			17,288,311	17,935,700		19,383,500	
Superannuation	213,927	3,470,283			3,256,356	3,274,100		3,319,400	
Miscellaneous Exchange	74,254	...		74,254		146,700			
Civil Services Miscellaneous	302,173	472,439			170,268	250,900		110,500	
Other heads	89,134	1,165,953			1,096,819	1,171,800		1,246,300	
Famine Relief and Insurance Famine Relief	...	74,695			74,695	192,700		56,300	
Other heads	...	925,305			925,305	837,300		943,700	
Military Services Army Effective	816,434	18,693,270			17,876,836	20,361,100		21,136,300	
Non-effective	123,509	3,199,930			3,076,421	2,936,000		3,093,300	
Marine	223,263	745,513			522,250	371,400		577,700	
Military works	78,534	850,866			772,332	1,457,000		1,078,700	
Special Defences (1902)	...	13,514			13,514	29,500		14,000	
TOTAL	84,413,537	85,471,258			1,057,721	7,595,700		37,600	
Provincial Adjustment Surplus		130,940			130,940	1,607,000		97,800	
Deficit		...							
TOTAL	84,413,537	85,602,198			1,188,661	5,988,700		135,400	
Surplus						5,988,700		135,400	
Deficit					1,188,661				
Capital Account Railway, Irrigation and other Capital not charged to Revenue									
Capital raised through Companies towards outlay on State Railways				3,472,246					
Capital contributed by Native States towards construction of State Railways				66,667		66,700		66,700	
Capital raised and deposited by Railway Companies (net)				393,201		733,000		818,600	
Outlay on Irrigation Works					812,953	590,300		600,000	
Outlay on State Railways					4,776,112	1,293,100		3,224,300	
Initial outlay on new Capital at Delhi					331,274	266,700		266,700	
Outlay of Railway Companies (net)					439,753	1,056,800		648,400	
Permanent Debt (net)				2,379,834		6,692,400		6,416,700	
Temporary Debt (net)					3,000,000	1,675,000		1,926,700	
Unfunded Debt (net)				899,842		1,675,000		1,926,700	
Loans and Advances by Imperial Government (net)				15,103			37,700	120,700	
Loans and Advances by Provincial Governments (net)				308,232		547,500		262,500	
Loans to Local Boards for Railway Construction (net)				7,709		8,000		8,300	
Deposits and Advances (net)				5,829,927		1,560,000		787,900	
Remittances (net)					241,434	2,366,900		7,279,800	
Secretary of State's Bills drawn				4,590,034		9,669,000		...	
Secretary of State's Bills paid					5,045,774	8,585,000		466,700	
Sterling Bills on London drawn				4,668,000					
Sterling bills on London paid					4,668,000				
Cash Balance Opening Balance				22,830,795		20,503,961	26,940,300	9,923,800	12,930,800
Closing Balance				22,692,570		24,819,404	24,819,404	26,562,304	23,545,304
TOTAL				45,323,365		45,323,365	51,759,704	46,485,104	36,485,104

R. A. GAMBLE,
Comptroller General.

M. M. S. GUBBAY,
Offg. Controller of Currency.

J. B. BRUNYATE,
Secretary to the Government of India.

DELHI,
FINANCE DEPARTMENT,
March 21, 1917.

MEMORANDUM EXPLAINING THE DETAILS OF THE ESTIMATES.

In this memorandum the variations between the Budget and the Revised estimates of the current year, and between the latter and the Budget estimates of next year, are explained in detail for the major heads of account. Under most of the heads details by provinces have been given, and it may be explained that the figures shown against "India General" represent the transactions of the Central Government, including all expenditure directly controlled by it, of the minor administrations of Ajmer-Merwara and Coorg, and of the convict settlement in the Andamans. The Budget estimates of Provincial and "Divided" expenditure in 1917-18 generally represent the allotments proposed by the several Governments and Administrations with whom regular provincial settlements have been concluded. More detailed information regarding the figures will be found in the Financial Statements presented by the Local Governments to their respective Councils. *Introductory.*

2. The figures for the Province of Delhi have been entered separately and explained under each major head of account. A *pro formâ* account of expenditure on Delhi and the Delhi province is also appended to this memorandum (Appendix I), together with a prefatory note explaining the scope of the *pro formâ* account and the relation between it and the regular accounts.

3. A statement is added to the memorandum (Appendix II) bringing together for each province and for the Home treasury of the Government of India the actual revenue and expenditure under each major head during the last year, the Revised estimates of the current year and the Budget estimates of the next year. The statement takes the place of a return which has hitherto been presented separately to Parliament and will serve as an expansion of the totals of revenue and expenditure exhibited in the Budget Statements proper (Statements A to E) and as a summary of the figures shown for each province under the several heads in this memorandum.

4. The broad totals of revenue and expenditure for the last year, the current year and the ensuing year, are as follows:— *General results.*

	Accounts, 1915-16.
	£
Revenue	84,413,537
Expenditure charged to Revenue	85,602,198
Imperial deficit	1,188,661
	Revised, 1916-17.
	£
Revenue	96,774,500
Expenditure charged to Revenue	90,785,800
Imperial surplus	5,988,700
	Budget, 1917-18.
	£
Revenue	98,870,800
Expenditure charged to Revenue	98,735,400
Imperial surplus	135,400

These figures exclude all capital, debt and remittance transactions.

Accounts, 1915-16.

5. The Accounts of 1915-16 are not discussed in this memorandum, but according to our usual practice in the past a brief explanation is given below of the principal divergences between the Revised estimates of revenue and expenditure as submitted to the Council twelve months ago, and the actual accounts of the year as closed, audited and compiled by the Comptroller and Auditor-General.

6. The broad results are brought out in the following table :—

	REVISED, 1915-16.			ACTUALS, 1915-16.		
	Imperial.	Provincial.	TOTAL.	Imperial.	Provincial.	TOTAL.
	£	£	£	£	£	£
Revenue	52,593,900	30,731,900	83,325,800	53,339,700	31,073,800	84,413,500
Expenditure	54,388,100	31,296,900	85,685,000	54,528,400	30,942,800	85,471,200
Surplus (+) or deficit (—)	—1,794,200	—565,000	—2,359,200	—1,188,700	+131,000	—1,057,700

7. The Imperial revenue exceeded the Revised estimate by £745,800 and the Imperial expenditure by £140,300, with the result that the deficit was £605,500 smaller than was anticipated. The principal items contributing to this improvement are mentioned below. There was a saving of £164,600 in the grants for the working expenses of railways, mainly on the Great Indian Peninsula, Bombay, Baroda and Central India and North-Western lines, owing to their inability to spend up to expectations for want of imported materials; with a small excess of £73,000 in gross traffic receipts, the rise in the net receipts of Railways amounted to £237,600. The Salt revenue improved by £157,000; owing to low stocks and high prices, traders were anxious to secure the prior right of obtaining salt and continued to pay duty in March 1916 in advance of actual clearances. The Imperial share of Land Revenue including the portion due to Irrigation showed a rise of £130,500, owing mainly to the collection in Bombay in March 1916 of revenue which was expected to be realised in April and to larger recoveries of survey and settlement charges in Bengal. There was a lapse of £71,300 in the grant for the expenditure of the Postal and Telegraph Department. On the other hand, the net Military expenditure went up by £218,700 owing to a change in the method of adjustment of the cost of imported stores utilised for fitting up transports; the Revised estimate contemplated that the cost of the stores would be adjusted under a suspense head pending debit to the Home Government, while in the accounts it has been treated in the first instance as service expenditure, the recoveries from the Home Government being effected in subsequent years as the stores are utilised for particular works. The improvement of £696,000 in the Provincial section was the result mainly of better collections of land, excise, and forest revenue and of savings in the grants for expenditure on police, education and land revenue establishments.

Authors of Memorandum.

8. Paragraphs 217 to 232 of the memorandum have been communicated by the Honourable Mr. G. B. H. Fell, C.S.I., C.I.E., Financial Adviser, Military Finance, and paragraphs 175 to 185 and 246 to 249 by Mr. H. N. Heseltine, Accountant General, Railways; the rest of the memorandum has been drafted by Mr. A. V. Venkataramana Aiyar, B. A., Assistant Secretary in the Finance Department.

I AND 3.—LAND REVENUE.

REVENUE.

(Including the portion due to Irrigation.)

	Accounts, 1913-1914.	Accounts, 1914-1915.	Accounts, 1915-1916.	1916-1917.		Budget, 1917-1918.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General	7,26,582	7,24,712	7,14,008	7,35,000	7,74,000	7,43,000
2. Delhi	3,53,143	3,19,227	4,13,467	3,80,000	3,49,000	3,73,000
3. Baluchistan	10,40,110	10,18,550	9,45,527	10,18,000	10,58,000	10,60,000
4. North-West Frontier	21,57,652	22,00,241	22,03,033	22,27,000	21,75,000	22,77,000
5. Other Provinces	19,79,133	17,59,382	23,80,959	36,78,000	36,43,000	39,50,000
Total	62,56,620	60,82,112	66,56,992	80,38,000	80,04,000	84,63,000
<i>Divided and Provincial.</i>						
1. Madras	6,79,52,486	6,77,35,907	6,97,93,862	7,00,41,000	6,95,39,000	7,09,89,000
2. Bombay	5,84,72,294	5,36,52,488	5,49,81,813	5,47,07,000	5,37,62,000	5,48,02,000
3. Bengal	2,71,19,880	2,69,87,049	2,52,05,800	2,75,21,000	2,77,09,000	2,78,59,000
4. United Provinces	6,08,30,926	6,40,10,989	6,93,40,212	6,68,58,000	6,63,03,000	6,73,06,000
5. Punjab	3,70,43,558	3,86,30,652	3,87,69,925	3,68,75,000	4,03,57,000	4,02,62,000
6. Burma	4,65,26,001	4,48,07,155	4,66,63,827	4,68,00,000	4,74,00,000	4,79,00,000
7. Bihar and Orissa	1,53,28,733	1,51,42,994	1,50,92,834	1,53,14,000	1,54,24,000	1,52,98,000
8. Central Provinces	1,87,22,197	1,88,25,898	1,97,48,498	2,00,71,000	2,00,71,000	2,00,90,000
9. Assam	78,80,558	74,65,876	78,10,153	81,62,000	78,57,000	81,76,000
Total	33,98,82,623	33,72,58,538	35,04,16,224	34,63,49,000	34,84,82,000	35,27,42,000
TOTAL REVENUE R	34,61,39,243	34,33,41,050	35,70,73,216	35,43,87,000	35,64,86,000	36,11,45,000
Shown under I.—Land Revenue R	32,08,73,629	31,83,23,088	33,04,67,411	32,89,82,000	33,03,52,000	33,32,72,000
Shown under XXIX.—Irrigation R	2,52,65,614	2,50,17,962	2,66,05,805	2,54,05,000	2,61,34,000	2,78,73,000
Equivalent of total Revenue in Sterling £	23,075,949	22,839,403	23,804,831	23,625,700	23,765,800	24,076,700
Shown under I.—Land Revenue £	21,391,575	21,221,539	22,031,161	21,932,100	22,023,500	22,218,200
Shown under XXIX.—Irrigation £	1,684,374	1,667,864	1,773,720	1,693,600	1,742,300	1,858,200

EXPENDITURE.

<i>Imperial.</i>						
1. India General	4,06,460	4,11,539	4,13,480	4,12,000	4,18,000	4,22,000
2. Delhi	92,143	1,02,099	1,06,710	1,03,000	1,06,000	1,06,000
3. Baluchistan	2,34,196	2,29,749	2,29,586	2,05,000	2,24,000	2,23,000
4. North-West Frontier	6,20,763	6,48,563	6,32,824	6,89,000	6,65,000	7,06,000
5. Other Provinces	30,29,266	34,02,717	30,42,742	29,28,000	26,74,000	31,01,000
Total	43,82,823	47,94,667	44,25,343	43,37,000	40,87,000	45,58,000
<i>Provincial.</i>						
1. Madras	1,46,94,474	1,25,47,258	1,23,55,014	1,27,04,000	1,23,40,000	1,25,50,000
2. Bombay	84,71,319	89,04,067	86,58,731	89,85,000	84,21,000	87,92,000
3. Bengal	34,40,775	33,89,970	34,76,687	34,52,000	34,96,000	35,57,000
4. United Provinces	88,05,404	91,84,818	95,07,344	99,11,000	96,50,000	98,92,000
5. Punjab	49,09,849	49,87,011	49,46,687	51,44,000	47,73,000	51,13,000
6. Burma	70,00,631	68,14,945	70,94,318	69,55,000	68,91,000	69,42,000
7. Bihar and Orissa	24,53,629	24,69,531	23,12,937	24,70,000	23,39,000	25,33,000
8. Central Provinces	40,18,749	41,15,623	41,26,317	42,61,000	40,27,000	40,52,000
9. Assam	15,20,750	14,77,081	16,37,650	16,78,000	17,05,000	16,73,000
Total	5,53,87,580	5,33,90,984	5,41,15,585	5,55,27,000	5,36,51,000	5,51,06,000
TOTAL INDIA R	5,97,70,408	5,86,85,651	5,85,40,927	5,98,64,000	5,77,38,000	5,96,61,000
Equivalent in Sterling £	3,984,093	3,912,377	3,902,729	3,990,900	3,849,200	3,977,600
England	1,729	1,641	955	1,600	2,100	2,000
TOTAL EXPENDITURE £	3,986,422	3,914,018	3,903,714	3,992,500	3,851,300	3,979,600

9. The Imperial expenditure shown against "Other Provinces" in the table at page 21 represents the cost of survey and record-of-right operations on a large scale in Bengal and in Bihar and Orissa, undertaken more for administrative than for fiscal purposes. The expenditure is of a temporary and varying character and was accordingly not considered suitable for inclusion in the financial settlements with the two provinces. Three-fourths of the charges are eventually recovered from landlords and tenants for the protection of whose rights the operations are primarily undertaken; and the recoveries are shown in the table as Imperial revenue against "Other Provinces."

REVENUE.

(a) Wholly Imperial.

Revised, 1916-17.

10. The Revised estimate for 1916-17 does not differ materially from the Budget. There is a decrease of R4.52 lakhs in the recoveries of survey and settlement charges in Bihar and Orissa, owing to excess realisations in 1915-16 and to postponement of collections in the current year; on the other hand, there is an increase of R4.22 lakhs in the receipts on the same account in Bengal owing to recoveries of arrears. There is also a decline in the Land Revenue collections in the North-West Frontier Province owing to suspensions of revenue in consequence of unfavourable agricultural conditions in the early part of the year.

Budget, 1917-18.

11. The Budget estimate for 1917-18 is taken at R3.99 lakhs more than the Revised for 1916-17. Provision has been made for the collection of arrears in Bihar and Orissa and the North-West Frontier Province.

(b) Divided and wholly Provincial.

Revised, 1916-17.

12. The total collections in 1916-17 are likely to exceed the Budget by R21.33 lakhs. A large rise of R34.82 lakhs is expected in the Punjab owing to an excellent *khari* harvest and the extension of colonisation operations and new settlements. There will also be increases of R6 lakhs in Burma owing mainly to improved revenue from petroleum and wolfram, and of R2.48 lakhs in Bengal in consequence of higher collections from Government estates owing to the prosperous condition of the jute-trade. On the other hand, decreases of revenue are expected to the extent of R9.45 lakhs in Bombay as the result of the advance collection in March 1916 of instalments due in the following month; of R5.55 lakhs in the United Provinces owing to suspensions and remissions necessitated by floods and the failure of winter rains in limited areas; and of R5.02 lakhs in Madras and R3.05 lakhs in Assam, mainly in consequence of the damage caused to crops in some districts by cyclone and floods.

Budget, 1917-18.

13. The total Budget estimate for 1917-18 is taken at R42.60 lakhs more than the Revised estimate for 1916-17. The estimates have been framed as usual on the basis of normal monsoon conditions in the coming year; but allowance has been made for the failure of the winter rains in the Punjab. Provision has been made generally for normal growth in the revenue demand and for recoveries of arrears.

EXPENDITURE.

(a) Wholly Imperial (India and England).

Revised, 1916-17.

14. The saving of R2.43 lakhs on the Budget estimate for 1916-17 is chiefly due to lapses in the grants for survey and settlement expenditure in Bengal and Bihar and Orissa. The Budget estimate for 1917-18 has been taken at R4.70 lakhs more than the Revised of the current year. The increase is almost wholly due to a larger provision for the same item of expenditure.

Budget, 1917-18.

(b) Provincial.

Revised, 1916-17.

15. The total expenditure in the current year will fall short of the Budget by R18.76 lakhs. The reduction is distributed over almost all the provinces

and is generally due to a partial relaxation of the restrictions on the grant of leave out of India to members of the Indian Civil Service and the temporary transfer of several officers to military duty. A portion of the saving is also derived from—

- (1) larger recoveries in Madras from private estates for surveys made on their behalf,
- (2) the total or partial non-utilization of grants for the revision of certain establishments in Madras and the United Provinces,
- (3) the postponement of survey and settlement operations in the Punjab, the United Provinces and the Central Provinces, and
- (4) the discontinuance of grain compensation allowance in the Punjab from the 1st July 1916.

16. The total Budget estimate for 1917-18 exceeds the Revised for the current year by ₹14.55 lakhs. The increase is distributed over all the provinces with the exception of Assam. Provision has generally been made on the basis of existing sanctions and commitments. Special allotments have been made for grain compensation allowance throughout the year in the Punjab, for a larger programme of survey and settlement operations in that province and in the United Provinces, and for the revision of village establishments in Madras and land record establishments in the Central Provinces.

II AND 4.—OPIUM.

	Accounts, 1913-1914.	Accounts, 1914-1915.	Accounts, 1915-1916.	1916-1917.		Budget, 1917-1918.
				Budget.	Revised.	
INDIA.						
Revenue—						
Bengal—Sale of						
Opium	1,91,92,177	1,87,71,783	2,25,03,225	2,84,82,000	4,14,66,000	4,49,90,000
Bombay—Pass and						
Auction Fees	4,12,500	...	...	...	...	...
Excise Opium and						
other Revenue	47,68,501	48,11,491	61,99,487	58,22,000	53,31,000	58,50,000
TOTAL R	2,43,73,178	2,35,83,274	2,87,02,712	3,43,04,000	4,72,97,000	5,08,40,000
Equivalent in Sterling £	1,624,878	1,572,218	1,913,514	2,286,900	3,153,100	3,589,300
Expenditure—						
Purchase of Opium,						
including payments	1,39,82,608	85,79,357	1,58,70,745	1,30,06,000	1,37,51,000	1,83,26,000
to Cultivators	12,42,832	12,27,924	12,82,616	12,95,000	14,07,000	14,76,000
Other Charges						
TOTAL INDIA R	1,51,75,440	98,07,281	1,71,53,361	1,43,01,000	1,51,58,000	1,98,02,000
Equivalent in Sterling £	1,011,696	653,819	1,143,557	953,400	1,010,500	1,320,100
ENGLAND.						
Miscellaneous Charges £	744	270	774	500	800	900
TOTAL £	1,012,440	654,089	1,144,331	953,900	1,011,300	1,321,000
Statistics—						
Bengal—						
Chests sold	9,070	11,598	12,660	15,550	16,094	16,870
Average price	R2,116	R1,819	R1,778	R1,832	R2,576	R2,667
Chests produced	7,000	11,950	10,000	...	12,000	...
Chests in Balance,						
March 31.	14,747	15,099	12,439	...	8,345	...
Reserve, December 31	11,117	6,219	4,889	...	1,739	...

REVENUE.

(i) Bengal opium.

Revised, 1916-17.

17. The Budget estimate for 1916-17 provided for a revenue of R284.82 lakhs from the sale of 15,550 chests of Bengal opium, the bulk of which was to be disposed of at the monthly auctions held at Calcutta, while a certain number was to be supplied to the Governments of the Straits Settlements and Hongkong or sold in England for medicinal purposes. 9,129 chests have been sold by public auction during the year and have fetched a revenue of R271.02 lakhs, *i.e.*, an average of R2,969 a chest, the upset price having been raised from R1,800 to R2,500 a chest from the 1st July 1916, while a further enhancement to R3,200 a chest with effect from the 1st April 1917 was notified on the 24th January 1917. An arrangement has also been entered into for the direct supply of opium to the Government of the Netherlands Indies on the lines of that in force with the Governments of the Straits Settlements and Hongkong. Taking into account opium supplied to these Governments and sold in England for medicinal purposes, it is expected that about 16,100 chests will be disposed of in the current year, the proceeds amounting to R414.66 lakhs.

18. The Budget estimate for 1917-18 anticipates a revenue of R449·90 lakhs from the sale of about 16,900 chests of Bengal opium, of which 7,000 chests will be sold by public auction and the balance will be supplied to the Governments of Hongkong, the Straits Settlements and the Netherlands Indies, or sold in England for medicinal purposes. Budget, 1917-18.

(ii) *Excise opium and other revenue.*

19. The figures show little variation and call for no remark. Only the amount charged to Local Governments on account of the cost of production of opium consumed in India is credited under this head, the difference between the actual price of issue and the cost of production forming an item of excise revenue.

EXPENDITURE.

20. The Revised estimate for 1916-17 exceeds the Budget provision by R8·61 lakhs. The rise is mainly due to additional purchases of Malwa opium undertaken towards the close of the current year. The Budget estimate for 1917-18 provides for an expansion of the area cultivated with poppy in the United Provinces and for the increase recently sanctioned in the rate of payment to cultivators from R7½ to R9 a seer of crude opium. It also includes a special provision for purchases in Malwa to supplement the supply of Bengal opium. Revised, 1916-17.
Budget, 1917-18.

III AND 5.—SALT.

	Accounts, 1913-1914.	Accounts, 1914-1915.	Accounts, 1915-1916.	1916-1917.		Budget, 1917-1918.
				Budget.	Revised.	
REVENUE.						
Northern India (a)	1,19,33,135	1,56,23,033	1,47,09,662	1,33,30,000	2,50,79,000	1,20,00,000
Madras (a)	1,11,65,670	1,17,06,298	1,15,73,575	1,23,30,000	1,29,30,000	1,40,80,000
Bombay (a)	1,33,12,469	1,49,70,019	1,39,91,462	1,56,30,000	1,73,00,000	1,78,25,000
Bengal (b)	1,30,41,436	1,40,25,260	1,23,87,112	1,57,22,000	1,33,13,000	1,30,86,000
Burma (b)	22,24,656	23,29,911	20,64,895	23,00,000	26,65,000	26,00,000
Bihar and Orissa	1,314	1,471	1,256	1,000	1,000	1,000
Assam	897	849	840	1,000	1,000	1,000
TOTAL R	5,16,79,577	5,86,81,841	5,47,13,302	5,98,14,000	7,17,89,000	5,95,93,000
Equivalent in Sterling £	3,445,305	3,910,790	3,647,587	3,987,600	4,785,900	3,972,900
CHARGES.						
Establishment charges	43,77,303	43,17,603	43,72,216	45,26,000	43,92,000	45,51,000
Cost of salt purchased by Government.	10,91,399	10,64,773	12,41,171	14,51,000	15,66,000	15,43,000
Total India R	54,68,702	53,82,376	56,13,387	59,77,000	59,58,000	60,94,000
Equivalent in Sterling £	364,580	358,825	374,226	398,500	397,200	406,300
England	793	1,692	2,496	1,000	2,500	2,300
TOTAL £	365,373	360,517	376,722	399,500	399,700	408,600
Total Consumption, Mds.	4,83,05,000	5,13,23,000	4,72,09,000	4,66,00,000	4,88,11,000	4,87,90,000

(a) Chiefly excise on local manufacture.

(b) Chiefly duty on imported salt.

REVENUE.

Revised, 1916-17.

21. Owing partly to a rise in prices which has resulted from a demand for Northern India salt for consumption in areas which formerly used the imported article and partly to the usual speculation in apprehension of a further increase in duty, there has been an anxiety on the part of traders in Northern India to secure the prior right of clearing salt, and with this object heavy payments of duty have been made in advance of clearances. At the same time the clearances have also been larger than usual owing to the increased demand just mentioned. These causes will bring in an additional revenue of Rs 117.49 lakhs in Northern India.

There will also be increases of Rs 21.70 lakhs in Bombay and Rs 6.5 lakhs in Burma in the revenue from locally produced salt, but a nearly equivalent shortage is anticipated in the duty on imported salt in Bengal owing to a contraction of imports in consequence of freight difficulties.

Budget, 1917-18.

22. The total issues of salt in 1917-18, imported as well as locally produced, are taken at a normal figure of 4.88 lakhs of maunds. Owing however to the advance payments of duty in Northern India in the current year, only 4.34 lakhs out of this quantity are expected to pay duty during the next year. Allowing for sale-proceeds of Government salt and other miscellaneous receipts, the Budget estimate of revenue for 1917-18 has accordingly been placed at Rs 595.93 lakhs.

EXPENDITURE.

Revised, 1916-17.

Budget, 1917-18.

23. The Revised estimate for the current year does not differ materially from the Budget. In the Budget estimate for 1917-18, provision has been made for the charges of sanctioned establishments and for some special items of expenditure in Northern India and Bombay.

IV AND 6.—STAMPS.

REVENUE.

	Accounts, 1913-1914.	Accounts, 1914-1915.	Accounts, 1915-1916.	1916-1917.		Budget, 1917-1918.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General	4,46,004	4,30,499	4,45,677	4,36,000	4,24,000	4,24,000
2. Delhi	3,06,098	3,26,745	3,22,777	3,29,000	3,41,000	3,42,000
3. Baluchistan	99,961	87,078	89,550	86,000	89,000	90,000
4. North-West Frontier	6,67,211	6,19,027	6,74,843	6,84,000	7,10,000	7,25,000
TOTAL	15,19,274	14,63,349	15,32,847	15,35,000	15,64,000	15,81,000
<i>Divided.</i>						
1. Madras	1,41,67,816	1,38,98,234	1,51,01,998	1,55,00,000	1,56,00,000	1,60,50,000
2. Bombay	88,79,758	80,59,237	85,28,187	84,00,000	97,50,000	96,50,000
3. Bengal	2,19,10,831	2,02,68,265	2,24,37,340	2,24,00,000	2,45,00,000	2,53,00,000
4. United Provinces	1,19,51,748	1,18,18,165	1,25,11,383	1,27,50,000	1,29,40,000	1,34,00,000
5. Punjab	56,24,557	54,38,062	58,11,218	58,00,000	60,00,000	61,00,000
6. Burma	36,19,029	34,28,201	35,15,055	36,00,000	36,00,000	36,50,000
7. Bihar and Orissa	67,62,790	68,04,228	66,97,240	67,80,000	73,50,000	75,50,000
8. Central Provinces	39,39,587	36,21,293	39,44,865	40,00,000	43,00,000	45,50,000
9. Assam	13,99,197	14,31,576	14,24,354	14,92,000	14,10,000	14,50,000
TOTAL	7,82,55,113	7,47,67,301	7,99,71,640	8,07,22,000	8,54,50,000	8,77,00,000
TOTAL REVENUE R	7,97,74,387	7,62,30,650	8,15,04,487	8,22,57,000	8,70,14,000	8,92,81,000
Distribution of Total Revenue :—						
Court Fees and Plain Paper	5,27,70,185	5,24,85,951	5,60,06,140	5,65,85,000	5,90,13,000	6,05,01,000
Commercial and other stamps	2,56,19,186	2,31,20,128	2,48,62,238	2,44,30,000	2,66,53,000	2,74,67,000
Other Revenue	13,85,016	6,24,571	6,36,109	12,42,000	13,48,000	13,13,000
Equivalent of total revenue in Sterling £	5,318,293	5,082,043	5,433,632	5,483,800	5,800,900	5,952,100

EXPENDITURE.

<i>Imperial.</i>						
1. India General :—						
(i) Superintendence and other charges	2,51,270	2,38,454	2,25,214	2,26,000	2,65,000	2,61,000
(ii) Credits for value of stamps supplied to Local Governments and administrations and to the Postal and Telegraph Departments.	—17,15,604	—15,06,504	—15,01,791	—16,32,000	—15,83,000	—16,19,000
2. Delhi	6,859	5,931	6,456	6,000	7,000	6,000
3. Baluchistan	1,432	1,266	1,312	1,000	1,000	1,000
4. North-West Frontier	26,391	22,608	22,405	24,000	27,000	29,000
TOTAL	—14,29,852	—12,38,255	—12,46,404	—13,75,000	—12,83,000	—13,22,000
<i>Divided.</i>						
1. Madras	4,46,089	4,33,776	4,13,897	4,24,000	4,42,000	4,44,000
2. Bombay	2,45,299	2,37,439	2,38,679	2,46,000	2,56,000	2,48,000
3. Bengal	7,23,132	6,22,265	5,82,710	6,96,000	6,33,000	6,28,000
4. United Provinces	3,16,617	2,42,781	2,63,448	2,57,000	2,63,000	2,72,000
5. Punjab	1,91,885	1,71,110	1,78,242	1,74,000	1,78,000	1,77,000
6. Burma	1,01,592	91,573	94,632	95,000	1,02,000	1,00,000
7. Bihar and Orissa	2,15,483	2,19,626	1,77,887	2,30,000	2,03,000	2,07,000
8. Central Provinces	1,29,551	1,11,528	1,10,505	1,25,000	1,24,000	1,27,000
9. Assam	59,383	64,062	48,108	63,000	48,000	50,000
TOTAL	24,28,831	21,94,210	21,08,108	23,10,000	22,49,000	22,53,000
TOTAL INDIA . R	9,98,979	9,55,955	8,61,704	9,35,000	9,86,000	9,31,000
Equivalent in Sterling £	66,598	63,730	57,447	62,300	64,400	62,100
England	106,545	56,133	89,703	89,900	105,000	98,600
TOTAL EXPENDITURE £	173,143	119,863	147,150	152,200	169,400	160,700

REVENUE.

(a) *Wholly Imperial.*

24. The figures show little variation and do not call for remark.

(b) *Divided.*

Revised, 1916-17.

25. The total Revised for 1916-17 exceeds the Budget by no less than R47.28 lakhs. The latter provided for a very moderate growth on the revenue of the preceding year, in view of the uncertainty as to the effects of continued war conditions on trade and litigation generally. There has, however, been a remarkable revival of internal trade and business during the current year, and the improvement in Stamp revenue is shared by all provinces with the exception of Assam and Burma. The largest increases occur in Bengal (R21.00 lakhs) and Bombay (R13.50 lakhs) where trade in particular directions has been stimulated by war conditions. Of the total rise of about R47 lakhs, R24 lakhs are expected in the revenue from court-fee stamps, and R22 lakhs in that derived from non-judicial stamps.

Budget, 1917-18.

26. The Budget for 1917-18 provides for a further moderate growth in revenue in almost all the provinces and is taken at R22.50 lakhs higher than the Revised estimate for 1916-17.

EXPENDITURE.

27. The cost of all stamps and stamp paper supplied from England is charged under this head, and an adjustment is made in India transferring to Posts and Telegraphs the cost of stamps used for postal and telegraph purposes. Similarly the cost of revenue stamps supplied to Local Governments and Administrations is debited to them in the Provincial section of the accounts by *per contra* credit in the Imperial section under this head. The credits on both these accounts are shown against item I (ii) under expenditure in the table on page 27.

(a) *Wholly Imperial (including outlay in England).*

Revised, 1916-17.

Budget, 1917-18.

28. The Revised estimate for 1916-17 exceeds the Budget by R3.18 lakhs; and the Budget for 1917-18 is R1.35 lakhs less than the Revised estimate for the current year. These variations occur mostly in the credits mentioned in paragraph 27 and in the outlay in England on the manufacture of stamps.

(b) *Divided.*

Revised, 1916-17.

Budget, 1917-18.

29. The Revised estimate for the current year is less than the Budget by R.61 lakh owing to a fall in Bengal and Bihar and Orissa in the consumption of plain paper used with court-fee stamps. The Budget estimate for 1917-18 does not differ materially from the Revised for the current year.

V AND 7.—EXCISE.
REVENUE.

	Accounts, 1913-1914.	Accounts, 1914-1915.	Accounts, 1915-1916.	1916-1917.		Budget, 1917-1918.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General	16,52,233	16,12,055	16,31,925	16,00,000	18,44,000	18,20,000
2. Delhi	2,70,569	2,73,867	2,65,765	2,58,000	2,45,000	2,45,000
3. Baluchistan	2,79,743	2,91,692	2,98,920	3,13,000	3,63,000	3,63,000
4. North-West Frontier	3,50,113	3,54,363	3,53,604	3,19,000	3,59,000	3,35,000
Total	25,52,663	25,31,977	25,50,214	24,90,000	28,11,000	27,63,000
<i>Divided and wholly Provincial.</i>						
1. Madras	3,65,11,075	3,66,13,734	3,51,18,758	3,55,35,000	3,69,00,000	3,78,00,000
2. Bombay	2,22,59,446	2,20,07,770	2,27,91,330	2,22,00,000	2,54,00,000	2,56,00,000
3. Bengal	1,53,88,578	1,53,74,624	1,51,40,074	1,50,50,000	1,45,00,000	1,46,00,000
4. United Provinces	1,33,03,687	1,24,44,302	1,22,11,130	1,23,90,000	1,34,20,000	1,36,10,000
5. Punjab	69,13,580	69,21,307	70,59,656	63,64,000	75,00,000	77,35,000
6. Burma	83,42,572	88,94,183	81,11,370	81,95,000	89,03,000	91,00,000
7. Bihar and Orissa	1,12,60,116	1,15,93,047	1,09,71,527	1,06,28,000	1,11,00,000	1,13,00,000
8. Central Provinces	1,16,24,099	1,10,55,162	1,00,65,862	1,00,00,000	1,11,50,000	1,18,16,000
9. Assam	52,58,690	54,12,099	54,63,211	54,18,000	55,54,000	56,00,000
Total	13,08,61,842	13,03,21,237	12,89,32,918	12,57,80,000	13,44,27,000	13,71,61,000
TOTAL REVENUE R	13,34,14,505	13,28,53,214	12,94,83,132	12,82,70,000	13,72,38,000	13,99,24,000
Equivalent in Sterling £	8,894,300	8,856,881	8,632,209	8,551,300	9,149,200	9,328,200

EXPENDITURE.

<i>Imperial.</i>						
1. India General	98,545	98,509	97,701	1,05,000	99,000	91,000
2. Delhi	6,232	6,283	7,873	10,000	9,000	11,000
3. Baluchistan	11,655	11,644	11,355	13,000	12,000	13,000
4. North-West Frontier	12,929	13,244	15,388	18,000	15,000	17,000
Total	1,29,361	1,29,680	1,32,217	1,46,000	1,35,000	1,32,000
<i>Divided and wholly Provincial.</i>						
1. Madras	18,20,840	18,33,739	18,52,487	18,76,000	18,34,000	18,56,000
2. Bombay	10,85,613	11,43,213	11,47,633	11,26,000	11,26,000	11,31,000
3. Bengal	6,25,743	7,17,585	7,74,868	8,39,000	8,70,000	9,00,000
4. United Provinces	4,34,532	4,60,052	4,81,865	5,02,000	4,86,000	5,04,000
5. Punjab	1,85,580	2,15,338	2,25,691	2,60,000	2,43,000	2,53,000
6. Burma	12,68,898	12,77,533	12,52,270	12,66,000	12,59,000	12,57,000
7. Bihar and Orissa	5,50,017	5,65,501	5,85,276	6,28,000	6,04,000	6,15,000
8. Central Provinces	3,46,508	4,25,345	4,80,171	5,64,000	4,85,000	5,43,000
9. Assam	1,14,400	1,22,192	1,22,242	1,23,000	1,23,000	1,23,000
Total	64,32,131	67,60,504	69,22,493	71,84,000	70,30,000	71,92,000
Total India R	65,61,492	68,90,184	70,54,810	73,30,000	71,65,000	73,24,000
Equivalent in Sterling £	437,433	459,346	470,321	488,700	477,700	488,300
England £	96	339	419	200	400	200
TOTAL EXPENDITURE £	437,529	459,685	470,740	488,900	478,100	488,500

REVENUE.

(a) *Wholly Imperial.*

Revised, 1916-17. 30. The Revised estimate for 1916-17 exceeds the Budget by ₹3.21 lakhs. The increase occurs mainly in Bangalore and is due partly to a rise in duties.
Budget, 1917-18. The Budget estimate for 1917-18 does not differ materially from the Revised for the current year.

(b) *Divided and wholly Provincial.*

Revised, 1916-17. 31. The improvement in agricultural and economic conditions during the year has resulted in a considerable expansion of the revenue from Excise and the Revised estimate is now taken at ₹86.47 lakhs more than the Budget. The increase is shared by all the provinces except Bengal, but is largest in Bombay.

Budget, 1917-18. 32. The total Budget for 1917-18 exceeds the Revised estimate for the current year by ₹27.34 lakhs. The estimates allow for a moderate growth of revenue in all the provinces.

EXPENDITURE.

(a) *Wholly Imperial.*

33. The figures show little variation.

(b) *Divided and wholly Provincial.*

Revised, 1916-17. 34. The expenditure in 1916-17 is expected to fall short of the Budget by ₹1.54 lakhs owing to lapses in grants in several provinces, chiefly the Central Provinces and Madras. The Budget estimate for 1917-18 provides for normal charges of sanctioned establishments. Provision has been made in the Central Provinces for a revision of the excise staff.
Budget, 1917-18.

VI.—PROVINCIAL RATES.

REVENUE.

	Accounts, 1913-1914.	Accounts, 1914-1915.	Accounts, 1915-1916.	1916-1917.		Budget, 1917-1918.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General	2,777	310	103	1,000	1,000	1,000
2. Delhi	411	681	...	...	...	...
3. North-West Frontier.	2,777	2,897	3,715	2,000	3,000	1,000
TOTAL	5,965	3,888	3,818	3,000	4,000	2,000
<i>Provincial.</i>						
1. Bengal	1,31,340	1,70,453	2,33,853	1,04,000	1,45,000	1,18,000
2. United Provinces	23,65,542	2,27,357	1,63,716	1,55,000	1,60,000	1,66,000
3. Punjab	20,572	39,442	31,356	29,000	37,000	30,000
4. Bihar and Orissa	1,67,953	1,25,559	1,83,487	1,20,000	1,00,000	86,000
5. Assam	11,782	15,512	11,446	15,000	12,000	13,000
TOTAL	26,97,189	5,78,323	6,23,858	4,23,000	4,54,000	4,13,000
TOTAL REVENUE R	27,03,154	5,82,211	6,27,676	4,26,000	4,53,000	4,15,000
Equivalent in Sterling £	180,210	38,814	41,845	28,400	30,500	27,600

Imperial.

35. The figures show little variation.

Provincial.

36. The Revised estimate for 1916-17 exceeds the Budget by R 31 lakh. Revised, 1916-17.
 The increase is due to the recovery in Bengal of arrears of the public works cess which remained outstanding on the 31st March 1913, when the revenue was surrendered to district boards. The Budget estimate for 1917-18 provides Budget, 1917-18.
 for normal collections in the various provinces.

VII AND 9—CUSTOMS.

SEA CUSTOMS. IMPORTS.	Accounts, 1913-1914.	Accounts, 1914-1915.	Accounts, 1915-1916.	1916-1917.		Budget, 1917-1918.
				Budget.	Revised.	
<i>Special Import Duties.</i>						
1. Arms, Ammunition, and Military Stores	6,63,892	5,34,491	5,69,571	8,19,000	9,44,000	9,34,000
2. Coal, coke, and patent fuel . . . . .	...	...	2,081	...	14,000	14,000
3. Cotton Manufactures	2,12,94,239	1,53,57,474	1,35,22,821	1,20,60,000	1,68,00,000	2,85,00,000
4. Liquors— (a) Ale, Beer, Porter, Cider and other fermented Liquors	8,72,629	6,73,587	5,65,325	7,00,000	6,83,000	7,00,000
(b) Spirits and Liqueurs	1,19,12,102	1,10,41,004	1,07,73,536	1,19,00,000	1,14,65,000	1,09,65,000
(c) Wines	5,82,933	4,54,114	4,50,925	5,20,000	5,90,000	6,13,000
5. Opium	6,791	4,151	4,222	6,000	6,000	6,000
6. Petroleum	70,53,109	85,72,342	71,54,327	70,00,000	57,50,000	40,00,000
7. Silver, Bullion and Coin	99,24,998	1,54,51,014	95,56,953	90,00,000	14,50,000	5,00,000
8. Silver manufactures . . . . .	...	...	...	...	3,50,000†	3,50,000†
9. Sugar	92,33,103	43,97,167	60,66,583	1,26,00,000	1,34,00,000	1,26,00,000
10. Tobacco	29,29,526	26,78,335	28,36,568	32,55,000	45,64,000	45,64,000
<i>General Import Duties.</i>						
11. Articles of Food and Drink (excluding Sugar)	30,43,837	29,17,941	31,78,023	42,60,000	53,00,000	40,00,000
12. Chemicals, Drugs, Medicines and Dyeing and Tanning Materials	18,41,175	13,71,377	14,91,995	19,00,000	31,00,000	31,00,000
13. Metals and manufactures of metals other than silver	73,29,237	49,22,511	36,79,729	46,50,000	80,00,000	70,00,000
14. Oils (excluding Petroleum)	1,95,833	1,69,889	1,80,764	2,40,000	3,30,000	3,30,000
15. Manufactured Articles	1,53,40,176	1,07,74,616	1,24,30,056	1,58,50,000	2,30,00,000	2,15,00,000
16. Raw Materials and Unmanufactured Articles	13,77,438	13,60,083	13,34,015	18,20,000	24,00,000	25,00,000
17. Articles which were free prior to 1st March 1916 . . . . .	...	...	...	24,00,000*	...	...
TOTAL IMPORTS	9,36,01,868	8,06,80,096	7,33,47,296	8,89,20,000	9,81,46,000	10,21,76,000
18. EXCISE DUTY ON COTTON GOODS	54,38,863	49,40,931	49,25,571	45,00,000	47,34,000	48,59,000
19. EXCISE DUTY ON MOTOR SPIRIT . . . . .	...	...	...	...	...	22,50,000
20. EXPORT DUTIES— (a) Jute, raw and manufactured . . . . .	...	...	1,74,804	87,00,000	1,14,00,000	1,30,00,000
(b) Rice	1,23,75,636	82,97,381	76,25,692	70,00,000	93,37,000	85,90,000
(c) Tea . . . . .	...	...	92,630	45,00,000	41,50,000	35,00,000
21. LAND CUSTOMS AND MISCELLANEOUS	14,56,835	12,89,102	14,42,300	18,50,000	16,19,000	16,37,000
GRAND TOTAL	₹ 11,33,73,302	9,52,03,010	8,81,08,293	11,54,70,000	12,93,86,000	14,09,22,000
Equivalent in Sterling	₹ 7,558,220	₹ 6,347,201	₹ 5,878,886	₹ 7,693,000	₹ 8,625,800	₹ 9,394,800
CHARGES	₹ 39,12,274	₹ 39,54,620	₹ 39,30,783	₹ 40,59,000	₹ 40,65,000	₹ 42,87,000
Equivalent in Sterling	₹ 260,818	₹ 263,655	₹ 262,052	₹ 270,600	₹ 271,000	₹ 285,800
England	₹ 494	₹ 624	₹ 212	₹ 100	₹ 400	₹ 100
TOTAL	₹ 261,252	₹ 264,279	₹ 262,264	₹ 270,700	₹ 271,400	₹ 285,900

* The revenue has been distributed under the other heads in the Revised estimate for 1916-17 and Budget estimate for 1917-18.

† The figures for Budget, 1916-17, and for previous years are included under the head "Manufactured Articles."

REVENUE.

37. It has been decided to enhance, with effect from the 1st March 1917, the customs duties levied (a) on the imports of cotton manufactures from

*Additional
taxation.*

3½ per cent. *ad valorem* to the general import tariff rate of 7½ per cent., and (b) on the exports of jute, raw and manufactured, by 100 per cent., *i.e.*, to double the rates of duties imposed last March. In the case of jute exports, all forward contracts entered into before the 1st March 1917 which do not contain a provision for enhancement of price with reference to any future increase of duty, will, as on the last occasion, be exempted from the enhanced rates of duties. Exports for the War Office will also be exempted altogether from taxation. Allowing for these factors and for the prohibition recently announced of private imports of jute into the United Kingdom, the additional revenue in the current and next years from the changes proposed is estimated as follows :—

	(In lakhs of rupees.)	
	Revised estimate, 1916-17.	Budget estimate, 1917-18.
Imports of cotton manufactures . . .	10·00	150·00
Exports of jute, raw and manufactured . . .	2·00	75·00
Total . . .	12·00	225·00

38. Apart from the yield of the additional duties, the Revised estimate of Customs revenue in 1916-17 amounts to ₹12,81·86 lakhs or ₹127·16 lakhs more than the Budget estimate. The latter assumed that the revenue in the current year would continue to be depressed by the scarcity of freight and other factors which have affected it since the commencement of the war, and allowed further for a contraction of imports consequent on the enhanced and new duties imposed in March 1916. Both the import and the export revenue have however proved to be much more favourable than was anticipated. Most of the tariff heads show substantial increases *viz.*, manufactured articles (₹71·50 lakhs), cotton manufactures (₹38·00 lakhs), metals and manufactures of metals other than silver (₹33·50 lakhs), tobacco (₹13·09 lakhs), chemicals, drugs, etc., (₹12·00 lakhs), articles of food and drink (₹10·40 lakhs), sugar (₹8·00 lakhs), and the export duties on jute (₹25·00 lakhs) and rice (₹23·37 lakhs). On the other hand, there will be considerable shortages under silver bullion and coin (₹75·50 lakhs) and petroleum (₹12·50 lakhs). The high prices which have ruled for silver since May last and the heavy demands for coinage, both in India and in European countries, have reduced the private imports of that metal almost to a negligible quantity, while the imports of petroleum have been affected by freight difficulties in addition to high prices.

39. On the existing basis of taxation, the Budget estimate of Customs revenue in 1917-18 is taken at ₹11,84·22 lakhs, or ₹97·64 lakhs less than the Revised estimate for 1916-17 calculated on the same basis. The yield under most tariff heads has, as stated above, been specially high in the current year and it is not considered safe to count on a continuance of the same favourable conditions during 1917-18. It has to be assumed also that the difficulties in regard to freight will become more acute as the war is prolonged and that imports from the United Kingdom will diminish in quantity in consequence of the efforts to apply the available resources of the Empire as fully as possible to the prosecution of the war. Thus restrictions were recently placed on the exports of foodstuffs from the United Kingdom. In the case of silver again, the present price level and the diminished imports of the current year point to a very low revenue from this source. As regards the export trade, this is at present specially affected by difficulties in regard to finance and the revenue prospects have been impaired by the restrictions recently announced in regard to imports of jute and tea into the United Kingdom.

Important decreases are accordingly anticipated under most tariff heads, *viz.*, cotton manufactures (₹23·00 lakhs), petroleum (₹17·50 lakhs), manufactured articles (₹15·00 lakhs, due mainly to the prohibition of the import of motor cars), articles of food and drink (₹13·00 lakhs), metals and manufactures of metals other than silver (₹10·00 lakhs), silver bullion and coin (₹9·50 lakhs), sugar (₹8·00 lakhs), and the export duties on rice (₹8·37

lakhs), jute (R7·00 lakhs) and tea (R6·50 lakhs). Allowance has been made under the last two heads for the prohibition mentioned above, and under jute for the fact that we shall obtain in the next year, so far as the existing scale of duty is concerned, the revenue which has been lost in 1916-17 by the exemption of forward contracts.

• Credit has been taken for a revenue of R22·50 lakhs from the excise duty on motor spirit which has been imposed as a war measure with effect from the 16th February.

EXPENDITURE.

Revised, 1916-17.

Budget, 1917-18.

40. The expenditure in 1916-17 is not expected to differ materially from the Budget grant. The Budget estimate for 1917-18 provides for normal charges of sanctioned establishments and includes a lump grant of R1·26 lakhs for the strengthening of the preventive service in Bombay and the purchase and upkeep of vessels for that service.

VIII AND 10.—INCOME TAX.

REVENUE.

	Accounts, 1913-1914.	Accounts, 1914-1915.	Accounts, 1915-1916.	- 1916-1917.		Budget, 1917-1918.
				Budget.	Revised.	
SUPPER-TAX—IMPERIAL.	...	...	...	...	...	2,02,50,000
ORDINARY INCOME-TAX.						
<i>Imperial.</i>						
1. India General (Civil)	8,92,706	9,38,178	9,36,151	14,91,000	18,45,000	18,73,000
2. Delhi (Civil)	2,13,430	2,57,998	1,61,778	2,14,000	4,05,000	3,05,000
3. Baluchistan (Civil)	21,089	22,019	21,830	22,000	34,000	34,000
4. North-West Frontier (Civil)	1,52,860	1,66,139	1,71,418	2,18,000	2,50,000	2,56,000
5. Other Provinces (Civil)	20,355	31,948	18,789	18,000	93,000	1,00,000
6. Non-Civil Departments	15,11,918	14,91,447	14,39,064	19,91,000	20,89,000	21,09,000
Total	28,12,358	29,07,729	27,49,030	39,54,000	47,16,000	46,77,000
<i>Divided.</i>						
1. Madras	37,47,460	40,28,350	40,74,656	52,20,000	57,90,000	60,00,000
2. Bombay	66,91,205	68,68,409	73,32,639	1,05,30,000	1,33,00,000	1,35,00,000
3. Bengal	66,37,916	69,84,610	72,23,611	1,06,80,000	1,60,00,000	1,80,00,000
4. United Provinces	26,79,138	26,36,028	23,01,166	36,78,000	40,76,000	41,80,000
5. Punjab	17,19,918	17,88,307	18,55,709	23,40,000	23,93,000	25,80,000
6. Burma	22,90,649	25,46,145	24,75,430	36,80,000	33,68,000	38,25,000
7. Bihar and Orissa	13,35,293	14,24,225	14,28,417	18,80,000	19,00,000	19,30,000
8. Central Provinces	8,62,741	9,08,909	9,47,825	11,33,000	13,30,000	13,48,000
9. Assam	4,27,067	4,58,287	4,60,160	5,97,000	6,43,000	6,50,000
Total	2,64,41,387	2,76,43,270	2,86,02,613	3,97,38,000	4,93,05,000	5,20,13,000
TOTAL REVENUE R	2,92,53,745	3,05,50,999	3,13,51,643	4,36,92,000	5,40,21,000	7,69,40,000
Equivalent in Sterling £	1,950,250	2,036,733	2,090,109	2,912,800	3,601,400	5,129,300

EXPENDITURE.

<i>Imperial.</i>						
1. India General	1,566	1,320	1,244	2,000	2,000	2,000
2. Delhi	1,108	1,413	1,466	1,000	2,000	3,000
3. North-West Frontier	958	916	955	1,000	1,000	1,000
Total	3,632	3,649	3,665	4,000	5,000	6,000
<i>Divided.</i>						
1. Madras	39,175	41,221	60,561	64,000	66,000	68,000
2. Bombay	1,45,318	1,65,847	1,71,853	1,82,000	1,82,000	2,09,000
3. Bengal	1,54,577	1,54,085	1,52,964	1,52,000	1,61,000	1,69,000
4. United Provinces	264	291	413	...	...	...
5. Punjab	18,935	12,614	12,423	28,000	27,000	29,000
6. Burma	46,539	46,554	47,782	48,000	49,000	49,000
7. Bihar and Orissa	44,790	44,824	45,996	45,000	46,000	46,000
8. Central Provinces	12,908	15,488	16,253	19,000	21,000	38,000
9. Assam	4,663	4,821	4,522	5,000	5,000	5,000
Total	4,65,169	4,85,745	5,12,717	5,43,000	5,57,000	6,11,000
TOTAL EXPENDITURE R	4,68,801	4,89,394	5,16,382	5,47,000	5,62,000	6,17,000
Equivalent in Sterling £	31,254	32,626	34,426	36,500	37,500	41,100

REVENUE.

(i) *Super-tax—Imperial.*Additional
Taxation.

41. It has been decided to impose, from the 1st April next, a super-tax on large incomes on the following scale, in addition to the ordinary rates of income-tax now payable:—

- (i) The first ₹50,000 of income per year to be exempt from super-tax.
- (ii) The next ₹50,000 of the excess, *i.e.* between ₹½ and 1 lakh, to pay 1 anna in the rupee.
- (iii) The second ₹50,000 of the excess, *i.e.* between ₹1 lakh and 1½ lakhs, to pay 1½ annas in the rupee.
- (iv) The third ₹50,000 of the excess, *i.e.* between ₹1½ and 2 lakhs, to pay 2 annas in the rupee.
- (v) The fourth ₹50,000 of the excess, *i.e.* between ₹2 and 2½ lakhs, to pay 2½ annas in the rupee.
- (vi) The balance of the excess, *i.e.* everything over ₹2½ lakhs, to pay 3 annas in the rupee.

42. The yield from the super-tax is estimated at ₹1,350,000 distributed as follows, and will be recorded in the accounts under a separate minor head which will be treated as wholly Imperial:—

	(In lakhs of rupees.)
India General . . . . .	.50
Madras	10.00
Bombay	66.00
Bengal	107.00
United Provinces	5.00
Punjab	1.00
Burma	8.00
Bihar and Orissa	3.00
Central Provinces	2.00
Total	202.50

(ii) *Ordinary income-tax.*(a) *Imperial.*Revised, 1916-17.

43. The Revised estimate for 1916-17 exceeds the Budget by ₹7.62 lakhs. An increase of ₹1.91 lakhs occurs in Delhi, owing to the collection of arrears and improved methods of assessment. The rest of the excess relates mainly to the yield from the enhanced income-tax rates introduced in connection with the last Budget. The Budget estimate for 1917-18 does not differ materially from the Revised for the current year. The recoveries of arrears included in the current year's revenue in Delhi are omitted and normal collections estimated for other administrations.

Budget, 1917-18.(b) *Divided.*Revised, 1916-17.

44. The Revised estimate for the current year exceeds the Budget by ₹95.67 lakhs. The bulk of the increase is expected in Bengal (₹53.20 lakhs) and Bombay (₹27.70 lakhs) and is attributable to the abnormal profits which have been realised in certain trades in the year 1915-16 as the result of war conditions. Minor increases of revenue are expected in all the other provinces.

Budget, 1917-18.

45. The Budget estimate for 1917-18 exceeds the Revised estimate for the current year by ₹27.08 lakhs. The trades which have been favoured by war conditions have been even more prosperous during the greater part of 1916-17 than in the preceding year, and it is expected that the level of receipts reached

in the current year will be more than maintained in 1917-18. Of the increase of ₹27.08 lakhs, ₹20.00 lakhs will accrue in Bengal and allowance has been made for normal growth in all the other provinces except Burma.

EXPENDITURE.

(a) *Imperial.*

46. The figures show little variation.

(b) *Divided.*

47. The expenditure in the current year is not expected to differ materially from the Budget grant. The Budget estimate for 1917-18 includes provision for additional establishments in Bombay and the Central Provinces and for a revision of the pay of the existing establishment in the former province. Revised, 1916-17.
Budget, 1917-18.

IX AND 11.—FOREST.

REVENUE.

	Accounts, 1913-1914.	Accounts, 1914-1915.	Accounts, 1915-1916.	1916-1917.		Budget, 1917-1918.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General	8,26,213	5,90,319	9,37,836	7,58,000	11,31,000	10,32,000
2. Baluchistan	19,987	19,058	21,633	20,000	21,000	21,000
3. North-West Frontier	2,66,741	2,38,013	1,86,815	2,21,000	2,14,000	2,42,000
Total	11,12,941	8,47,390	11,46,284	9,99,000	13,66,000	12,95,000
<i>Provincial.</i>						
1. Madras	42,00,320	39,41,537	41,06,838	39,50,000	45,00,000	42,00,000
2. Bombay	51,03,158	46,80,242	47,01,263	46,44,000	52,00,000	52,30,000
3. Bengal	16,16,111	13,04,496	11,45,610	11,50,000	12,40,000	13,00,000
4. United Provinces	37,12,487	31,35,235	37,38,831	40,33,000	44,40,000	43,85,000
5. Punjab	13,54,943	14,38,005	17,27,233	15,41,000	15,58,000	15,74,000
6. Burma	1,15,71,965	97,07,694	96,99,217	95,80,000	1,13,00,000	1,10,30,000
7. Bihar and Orissa	4,91,735	5,49,779	5,17,727	5,40,000	5,70,000	5,60,000
8. Central Provinces	31,86,454	32,72,529	32,78,262	32,00,000	33,40,000	33,60,000
9. Assam	10,97,969	8,32,877	10,55,052	10,90,000	12,10,000	10,66,000
Total	3,23,35,140	2,88,62,394	2,99,70,083	2,97,28,000	3,33,58,000	3,27,05,000
TOTAL INDIA R	3,34,43,081	2,97,09,784	3,11,16,367	3,07,27,000	3,47,24,000	3,40,00,000
Equivalent in Sterling £	2,229,872	1,980,652	2,074,425	2,048,500	2,314,900	2,266,700

EXPENDITURE.

<i>Imperial.</i>						
1. India General	9,12,162	9,28,367	10,69,300	10,36,000	10,66,000	12,66,000
2. Delhi . . . . .	...	177	...	...	...	...
3. Baluchistan	25,310	26,000	27,995	30,000	29,000	30,000
4. North-West Frontier	1,31,023	1,25,593	1,04,795	1,19,000	1,14,000	1,41,000
Total	10,68,495	10,80,137	12,02,090	11,85,000	12,09,000	14,87,000
<i>Provincial.</i>						
1. Madras	29,35,817	28,60,685	29,27,318	28,82,000	27,70,000	29,63,000
2. Bombay	25,89,878	24,87,925	26,42,038	27,25,000	26,00,000	29,46,000
3. Bengal	6,40,157	6,70,985	5,93,635	6,54,000	5,90,000	6,52,000
4. United Provinces	18,96,014	23,17,740	25,63,307	29,23,000	29,16,000	30,79,000
5. Punjab	9,19,177	8,89,302	9,23,879	10,00,000	9,47,000	11,34,000
6. Burma	42,75,066	46,80,447	48,86,242	46,40,000	49,18,010	52,23,000
7. Bihar and Orissa	3,55,648	3,84,371	3,61,550	4,56,000	4,37,000	4,33,000
8. Central Provinces	19,53,129	19,36,569	17,34,336	19,17,000	17,60,000	19,26,000
9. Assam	9,10,240	8,98,339	7,55,214	7,81,000	7,20,000	7,15,000
Total	1,64,75,126	1,71,26,313	1,73,90,519	1,79,73,000	1,76,58,000	1,90,76,000
TOTAL INDIA R	1,75,43,621	1,32,06,450	1,85,92,609	1,91,63,000	1,88,67,000	2,05,13,000
Equivalent in Sterling £	1,169,575	1,213,763	1,239,507	1,277,500	1,257,800	1,367,500
England £	4,913	4,045	3,360	3,300	2,500	1,600
TOTAL EXPENDITURE £	1,174,488	1,217,808	1,242,867	1,280,800	1,260,300	1,369,100
NET REVENUE £	1,055,384	762,844	831,558	767,700	1,054,600	877,600

REVENUE.

(a) Imperial.

48. The increase of R3·67 lakhs in the revenue in the current year, as compared with the Budget estimate, is mainly due to larger sales of sandal-wood in Coorg and of padouk in Port Blair. The Budget estimate for 1917-18 anticipates a reduction in the high receipts obtained in the current year.

*Revised, 1916-17.**Budget, 1917-18.**(b) Provincial.*

49. The Revised estimate for 1916-17 is more than the Budget by R36·30 lakhs. A large rise of R17·20 lakhs is anticipated in Burma owing to increased receipts from royalty on the extraction of teak, a revival in the demand for timber, partly from State Railways and the Royal Indian Marine, and the higher prices that have been realised. There will also be smaller increases in all the other provinces due to a general recovery in the timber market and to an improvement in the demand for other forest produce.

Revised, 1916-17.

50. The Budget estimate for 1917-18 anticipates a decline in Madras (R3·00 lakhs), Burma (R2·70 lakhs) and Assam (R1·44 lakhs) where the receipts have been specially large in the current year, and falls short of the Revised by R6·53 lakhs.

Budget, 1917-18.

EXPENDITURE.

(a) Imperial (including outlay in England).

51. The Revised estimate for 1916-17 does not differ materially from the Budget. The Budget for 1917-18 provides for sanctioned charges and for special expenditure on the extension of departmental working in the Andamans forests.

*Revised, 1916-17.**Budget, 1917-18.**(b) Provincial.*

52. The Revised estimate for 1916-17 is less than the Budget by R3·20 lakhs. The saving is mainly due to the postponement of expenditure on works which are not of an urgent character. It is shared by all the provinces except Burma, but is largest in the Central Provinces (R1·57 lakhs), Bombay (R1·25 lakhs), and Madras (R1·12 lakhs). In Burma alone there will be an excess (R2·78 lakhs) over the Budget grant owing mainly to an increase in the outturn of teak extracted on behalf of Government and to a larger outlay on the purchase of elephants.

Revised, 1916-17.

53. The total Budget estimate for 1917-18 exceeds the Revised for the current year by R14·18 lakhs. Owing to the improved revenue from forests in the current and next years, provision has been made in most provinces for special expenditure on their development which is either of an urgent character or will be immediately remunerative. In Bihar and Orissa and Assam alone, the grants for the next year are taken at about the same amounts as the probable expenditure in the current year.

Budget, 1917-18.

X AND 12.—REGISTRATION.

REVENUE.

	Accounts, 1913-1914.	Accounts, 1914-1915.	Accounts, 1915-1916.	1916-1917.		Budget, 1917-1918.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General	25,538	21,238	19,714	21,000	19,000	20,000
2. Delhi	22,674	23,012	22,342	23,000	23,000	24,000
3. Baluchistan	3,098	3,072	3,188	3,000	3,000	3,000
4. North-West Frontier	44,958	44,404	46,243	44,000	48,000	45,000
Total	96,266	91,726	91,487	91,000	93,000	92,000
<i>Provincial.</i>						
1. Madras	23,58,537	22,43,183	23,37,549	24,00,000	25,00,000	26,00,000
2. Bombay	8,27,555	7,53,619	7,95,528	7,50,000	8,40,000	8,50,000
3. Bengal	20,16,144	18,12,868	20,36,068	20,50,000	21,40,000	22,00,000
4. United Provinces	7,04,603	6,87,167	7,33,642	7,10,000	7,30,000	7,40,000
5. Punjab	3,77,516	3,52,872	3,55,564	3,25,000	3,68,000	3,53,000
6. Burma	2,48,155	2,31,049	2,49,935	2,50,000	2,42,000	2,50,000
7. Bihar and Orissa	6,28,855	6,46,731	6,96,048	7,00,000	6,60,000	6,70,000
8. Central Provinces	4,18,084	3,47,373	3,74,251	3,65,000	4,50,000	4,44,000
9. Assam	1,08,711	1,12,335	1,13,115	1,19,000	1,05,000	1,10,000
Total	76,88,160	71,87,697	76,91,700	76,69,000	80,35,000	82,22,000
TOTAL INDIA R	77,84,426	72,79,423	77,83,187	77,60,000	81,28,000	83,14,000
Equivalent in Sterling £	518,962	485,295	518,879	517,400	541,900	554,300

EXPENDITURE.

<i>Imperial.</i>						
1. India General	9,341	8,090	7,393	8,000	7,000	8,000
2. Delhi	5,830	6,930	7,111	7,000	7,000	7,000
3. Baluchistan	1,061	1,358	1,434	1,000	1,000	1,000
4. North-West Frontier	11,195	12,124	12,374	12,000	13,000	13,000
Total	27,477	28,502	28,312	28,000	28,000	29,000
<i>Provincial.</i>						
1. Madras	12,68,755	12,73,585	12,56,016	12,67,000	13,16,000	13,39,000
2. Bombay	3,69,660	3,70,772	3,71,933	3,73,000	3,75,000	3,73,000
3. Bengal	11,26,558	11,17,210	11,27,328	11,09,000	11,29,000	11,36,000
4. United Provinces	2,89,214	2,93,128	3,11,322	3,10,000	3,07,000	3,04,000
5. Punjab	1,19,932	1,22,006	1,26,149	1,24,000	1,27,000	1,30,000
6. Burma	1,06,644	1,05,931	1,08,725	1,03,000	1,09,000	1,06,000
7. Bihar and Orissa	3,32,556	3,65,639	3,73,240	3,86,000	3,81,000	3,93,000
8. Central Provinces	1,32,336	1,28,308	1,24,536	1,28,000	1,29,000	1,53,000
9. Assam	58,611	64,513	65,051	71,000	68,000	72,000
Total	38,04,316	38,41,192	38,69,300	38,71,000	39,41,000	40,20,000
TOTAL INDIA R	38,31,793	38,69,694	38,97,612	38,99,000	39,69,000	40,49,000
Equivalent in Sterling £	255,453	257,980	259,840	259,900	264,600	269,900

REVENUE.

Imperial.

54. The figures show little variation.

Provincial.

55. The specially favourable agricultural and economic conditions of the current year have contributed to an increase in Registration revenue and the Revised estimate exceeds the Budget by R3.66 lakhs. *Revised, 1916-17.*

56. The Budget estimate for 1917-18 is taken at R1.87 lakhs more than the Revised for 1916-17. Provision has been made for normal growth in Madras and Bengal, and elsewhere the estimates are generally based on the revenue expected to be realised in 1916-17. *Budget, 1917-18.*

EXPENDITURE.

Imperial.

57. The figures show little variation.

Provincial.

58. The Revised estimate for the current year exceeds the Budget by R.70 lakh owing mainly to larger expenditure on temporary establishments in Madras and Bengal and an increase in the minimum pay of clerks in the former province. *Revised, 1916-17.*

59. The Budget estimate for 1917-18 includes provision for the revision of establishments in the Central Provinces and for a full year's cost of the increase in the minimum pay of clerks in Madras. *Budget, 1917-18.*

XI.—TRIBUTES.

REVENUE.

	Accounts, 1913-1914.	Accounts, 1914-1915.	Accounts, 1915-1916.	1916-1917		Budget, 1917-1918.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General	19,61,417	18,81,572	19,92,599	20,09,000	19,95,000	20,09,000
2. Madras	44,96,519	44,96,519	44,96,520	44,97,000	44,97,000	44,97,000
3. Bombay	14,28,999	14,01,838	12,88,860	13,39,000	12,14,000	13,89,000
4. Bengal	67,701	67,701	67,701	68,000	68,000	68,000
5. United Provinces	3,21,000	3,21,000	3,21,000	3,21,000	3,21,000	3,21,000
6. Punjab	1,45,391	1,43,824	1,44,754	1,44,000	1,44,000	1,44,000
7. Burma	4,53,900	4,53,150	4,57,708	4,52,000	4,47,000	4,52,000
8. Bihar and Orissa	85,499	85,500	85,499	86,000	86,000	86,000
9. Central Provinces	2,42,687	2,46,187	2,32,187	2,39,000	2,39,000	2,39,000
10. Assam	50,100	50,100	50,100	50,000	50,000	50,000
TOTAL INDIA R	92,53,213	91,47,391	91,86,926	92,05,000	90,61,000	92,55,000
Equivalent in Sterling £	616,881	609,827	609,128	613,700	604,100	617,000

60. The revenue recorded under this head represents tributes received from the protected States, in several cases as a result of exchanges of territory and settlement of claims, and contributions made chiefly in lieu of former obligation to supply or maintain troops. The figures do not ordinarily show any important fluctuations from year to year except for advance payment of sums falling due in the ensuing year, or arrears and their recovery.

61. The Revised estimate for the current year is less than the Budget by R1.44 lakhs, the decrease being due mainly to the postponement of recoveries in Kathiawar in consequence of the unfavourable agricultural conditions in 1915-16 from which the States have not fully recovered. The Budget estimate for 1917-18 provides for a small recovery of arrears in Kathiawar and for normal receipts elsewhere.

Revised, 1916-17.

Budget, 1917-18.

1.—REFUNDS AND DRAWBACKS.

	Accounts, 1913-1914.	Accounts, 1914-1915.	Accounts, 1915-1916.	1916-1917.		Budget, 1917-1918.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General	50,921	67,324	1,06,422	80,000	53,000	78,000
2. Delhi	8,999	12,696	5,455	12,000	11,000	11,000
3. Baluchistan	5,464	4,601	3,208	5,000	4,000	5,000
4. North-West Frontier	23,604	19,080	22,423	20,000	28,000	27,000
5. Other Provinces	23,72,430	30,32,960	24,11,368	24,07,000	40,90,000	35,04,000
Total	24,61,418	31,86,661	25,49,376	25,24,000	41,86,000	36,25,000
<i>Divided and Provincial.</i>						
1. Madras	4,42,246	4,54,807	4,44,531	4,42,000	4,79,000	6,25,000
2. Bombay	9,98,300	11,31,185	9,22,310	8,85,000	9,15,000	9,55,000
3. Bengal	2,44,261	3,34,233	2,94,528	2,70,000	4,19,000	2,82,000
4. United Provinces	2,48,369	2,78,336	2,48,117	2,68,000	3,04,000	2,90,000
5. Punjab	1,82,367	1,97,841	1,70,118	1,87,000	2,13,000	1,81,000
6. Burma	2,28,133	2,62,698	2,72,554	2,21,000	3,64,000	2,74,000
7. Bihar and Orissa	1,21,767	1,03,961	93,726	93,000	1,00,000	96,000
8. Central Provinces	82,636	1,01,829	1,22,115	97,000	73,000	85,000
9. Assam	32,572	71,049	49,315	40,000	33,000	41,000
Total	25,80,711	29,35,939	26,17,312	25,03,000	29,10,000	28,29,000
TOTAL INDIA R	50,42,129	61,22,600	51,66,688	50,27,000	70,96,000	-64,54,000
Equivalent in Sterling £	336,142	408,173	344,446	335,100	473,000	430,300

(a) *Imperial.*

62. The wholly Imperial expenditure shown against "Other Provinces" represents refunds and drawbacks in respect of wholly Imperial revenue (e.g., Opium, Salt, Customs and Tributes). The increase of R16.62 lakhs in the Revised estimate over the Budget for 1916-17 occurs under Customs refunds and is due to larger re-exports necessitated by the present trade conditions and to the new and enhanced duties introduced from the 1st March 1916. *Revised, 1916-17.*

63. The Budget estimate for 1917-18 provides for some decrease in the refunds of Customs revenue and is R5.61 lakhs less than the Revised for the current year. *Budget, 1917-18.*

(b) *Divided and Provincial.*

64. The expenditure fluctuates considerably from year to year and is difficult to estimate. In 1916-17, the Budget will be exceeded by R4.07 lakhs, owing mainly to higher refunds of income tax revenue necessitated by the Income-tax (Amendment) Act of 1916, the tax on interest on securities and dividends on shares being levied in the first instance at the full rate, subject to a refund on application with reference to the actual income of the assessee. There are also minor increases under land revenue and excise refunds in several provinces. *Revised, 1916-17.*

65. The Budget estimate for 1917-18 provides for a further rise of R1.43 lakhs under income-tax refunds and for a normal expenditure on other items. *Budget, 1917-18.*

2.—ASSIGNMENTS AND COMPENSATIONS.

	Accounts, 1913-1914.	Accounts, 1914-1915.	Accounts, 1915-1916.	1916-1917.		Budget, 1917-1918.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General . . .	31,87,947	32,33,328	33,38,765	32,25,000	32,38,000	32,61,000
2. Delhi	1,689	10,452	4,423	4,000	5,000	5,000
3. Baluchistan	2,01,407	2,04,716	2,01,888	2,02,000	2,02,000	2,02,000
4. North-West Frontier	17,736	18,212	17,769	18,000	18,000	18,000
5. Other Provinces . .	35,40,050	35,39,025	35,51,743	35,29,000	35,52,000	35,58,000
Total	69,48,829	70,05,733	71,14,588	69,78,000	70,15,000	70,44,000
<i>Divided and Provincial.</i>						
1. Madras	6,20,012	5,55,118	6,19,472	6,17,000	6,08,000	6,00,000
2. Bombay	1,03,54,259	1,05,67,450	1,08,82,022	1,09,86,000	1,08,79,000	1,03,20,000
3. Bengal	54,317	68,546	60,000	70,000	82,000	70,000
4. United Provinces . .	3,01,916	3,02,875	2,98,524	3,01,000	3,03,000	3,06,000
5. Punjab	81,372	73,648	65,302	73,000	67,000	77,000
6. Burma	415	400	400	1,000	1,000	1,000
7. Bihar and Orissa . .	1,46,784	1,07,905	1,01,041	1,09,000	1,01,000	1,05,000
8. Central Provinces . .	75,970	38,875	36,011	38,000	36,000	34,000
9. Assam	32,638	34,040	35,039	35,000	36,000	35,000
Total	1,16,67,683	1,17,48,655	1,20,98,471	1,22,30,000	1,21,11,000	1,20,43,000
TOTAL INDIA	1,86,16,512	1,87,54,388	1,92,13,059	1,92,08,000	1,91,26,000	1,90,92,000
Equivalent in Sterling £	1,241,101	1,250,292	1,280,870	1,280,600	1,275,100	1,272,800

(a) *Imperial.*

66. The wholly Imperial expenditure shown against "Other Provinces" represents Opium, Salt and Customs compensations paid to Native States and Foreign Governments, as well as Miscellaneous compensations (*i.e.*, those of a general character and not intended to indemnify against loss of a particular kind of revenue) in provinces other than Bombay. The variations between the Budget and Revised estimates of the current year, and between the latter and the Budget of next year are due to the fact that the salt royalty payable to Jaipur and Jodhpur, and the customs compensation payable to Travancore and Cochin, fluctuate respectively with reference to the actual sales of salt and the actual realisations of customs revenue.

(b) *Divided and Provincial.*

Revised, 1916-17.

67. The Revised estimate for 1916-17 is less than the Budget by ₹1.19 lakhs. The decrease is mainly due to a lapse in Bombay in the provision for certain cash allowances payable for commutation of rights of service. The decrease of ₹.63 lakh in the Budget estimate for 1917-18 as compared with the Revised for the current year occurs in the excise compensations payable to certain chiefs in the same province.

Budget, 1917-18.

XII.—INTEREST (RECEIPTS.)

	Accounts, 1913-1914.	Accounts, 1914-1915.	Accounts, 1915-1916.	1916-1917.		Budget. 1917-1918.
				Budget.	Revised.	
<i>Imperial.</i>						
1. Interest on Imperial loans and advances	37,52,940	34,25,626	34,83,525	33,65,000	33,99,000	34,21,000
2. Profits of Paper Currency Circulation	34,70,420	34,70,420	34,70,420	34,70,000	34,70,000	34,70,000
3. Interest on over-drawn Capital of Railway Companies in India	31,37,152	4,68,914	5,62,490	6,29,000	5,71,000	6,51,000
4. Interest charged to Capital on advances to Railway Companies	5,13,168	66,523	39,990	9,000	10,000	11,000
5. Interest on Securities of Railway Companies' Provident Funds	...	...	...	...	...	20,00,000
6. Miscellaneous items	3,43,583	3,50,620	3,55,844	2,45,000	3,17,000	3,00,000
TOTAL R	1,12,22,263	77,80,103	79,12,269	77,18,000	77,67,000	98,53,000
<i>Provincial.</i>						
1. Madras	4,55,317	4,42,929	4,52,295	4,64,000	4,83,000	4,86,000
2. Bombay	14,21,591	15,26,317	12,43,788	12,25,000	11,71,000	10,45,000
3. Bengal	4,29,999	4,14,486	4,03,551	6,54,000	6,16,000	5,88,000
4. United Provinces	11,56,424	16,58,397	23,94,286	17,40,000	17,36,000	14,58,000
5. Punjab	2,33,960	2,24,646	2,45,866	2,66,000	2,46,000	2,44,000
6. Burma	1,42,937	1,30,615	1,71,053	1,61,000	1,76,000	1,79,000
7. Bihar and Orissa	2,22,129	1,82,380	1,87,067	1,46,000	1,90,000	2,10,000
8. Central Provinces	1,82,442	1,90,902	2,70,937	2,45,000	2,85,000	2,05,000
9. Assam	24,239	66,896	43,885	1,12,000	61,000	2,00,000
TOTAL R	42,69,038	48,37,568	54,72,728	50,19,000	49,64,000	46,15,000
TOTAL INDIA R	1,54,91,301	1,26,17,671	1,33,84,997	1,27,37,000	1,27,31,000	1,44,68,000
Equivalent in Sterling £	1,032,754	841,178	892,333	849,100	848,700	964,500
<i>ENGLAND.</i>						
1. Profits of Paper Currency Circulation	78,211	78,211	78,211	228,600	399,200	1,157,300
Deduct: transfer to the Paper Currency Reserve Depreciation Fund	...	...	...	...	399,200	200,000
Net profits of Paper Currency circulation	78,211	78,211	78,211	228,600	...	957,300
2. Interest realised from investment of Cash Balances	205,689	79,969	93,458	94,200	225,000	172,100
3. Interest on advances to the Imperial Bank of Persia for the purpose of the Persian Government	35,183	23,656	31,349	3,400	36,400	1,800
4. Miscellaneous	282	293	1,066	...	...	...
TOTAL £	319,365	182,129	204,084	326,200	261,400	1,131,200
TOTAL RECEIPTS £	1,362,119	1,023,307	1,096,417	1,175,300	1,110,100	2,095,700
<i>Loans and advances outstanding on 31st March:—</i>						
1. Imperial	£ 6,044,330	£ 6,037,605	£ 5,939,789	£ 5,918,205	£ 5,975,089	£ 6,093,339
2. Provincial	£ 6,687,516	£ 7,025,402	£ 6,711,720	£ 6,426,902	£ 6,158,620	£ 5,890,320

*(a) India—Imperial.**Revised, 1916-17.*

68. The Revised estimate for 1916-17 exceeds the Budget by R.49 lakh. There is an increase of R.72 lakh under Miscellaneous items due mainly to larger recoveries in respect of the unpaid balance of the sale price of Government lands in the Punjab. On the other hand, there will be a reduction of R.58 lakh in the interest on overdrafts of capital by the Burma Railways Company.

Budget, 1917-18.

69. The total Budget for 1917-18 is taken at R20.86 lakhs more than the Revised for the current year.

In connection with a scheme for the improvement of the provident funds of railway companies, with reference particularly to the loss caused to subscribers by the depreciation of the securities in which their assets are invested, the companies have been allowed the option of transferring the funds along with their assets to Government, which will take over the investments at their cost price (or if preferred by the companies, the securities held on the 31st March 1914 at their market value on that date and those since purchased at cost price). Four companies have offered to transfer the funds to Government under this arrangement and the transfer will be effected on the 1st April 1917. A provision of R20.00 lakhs has been made under Interest receipts for the interest on the securities which will be taken over by Government from the management of the funds.

*(b) India—Provincial.**Revised, 1916-17.*

70. The Revised estimate for 1916-17 is R.55 lakh less than the Budget. The decrease is the result of unimportant variations in all the provinces.

Budget, 1917-18.

71. The Budget estimate for 1917-18 provides generally for normal recoveries based on the current demand.

*(c) England.**Revised, 1916-17.*

72. The gross interest receipts in England in 1916-17 are likely to exceed the Budget estimate by £334,400 owing to increased investments on behalf of the Paper Currency Reserve and to a rise in the interest realised from investment of the cash balances of the Home treasury, which have proved to be larger and have earned a higher rate of interest than was anticipated. It has however been decided to apply the receipts in England from investments for the Paper Currency Reserve, amounting to £399,200, to the purchase of treasury bills on behalf of a depreciation fund which it is proposed to establish in respect of the present holding of consols in that Reserve. Allowing for this expenditure the net receipts in the current year will fall short of the Budget by £64,800.

Budget, 1917-18.

73. The gross interest receipts are taken in the Budget estimate for 1917-18 at £1,331,200, or £670,600 more than the Revised estimate for the current year, the rise being due to increased investments on behalf of the Paper Currency Reserve made in the latter part of 1916-17. It is proposed to purchase during the next year treasury bills to the value of £200,000 on behalf of the depreciation fund mentioned in the preceding paragraph. Allowing for this expenditure the net receipts in the next year will exceed the current year's Revised by £869,800.

13 AND 14.—INTEREST EXPENDITURE

	Accounts, 1913-1914.	Accounts, 1914-1915.	Accounts, 1915-1916.	1916-1917.		Budget, 1917-1918.
				Budget.	Revised.	
Interest on Debt other than that charged to Railways and Irrigation Works—						
Interest on total Debt—						
1. India	R 5,13,24,328	5,54,05,204	5,70,43,941	5,80,25,000	5,62,80,000	6,63,40,000
2. England	£ 3,421,622 5,912,796	3,693,680 6,077,903	3,803,130 6,182,399	3,868,300 6,088,700	3,752,000 5,846,800	4,422,700 11,155,800
Total	9,334,418	9,771,583	9,985,529	9,957,000	9,598,800	15,578,500
Deduct amounts charged to—						
(a) Railways:						
(i) India	R 5,39,53,685	6,30,88,705	6,42,62,141	6,62,23,000	6,50,07,000	6,62,00,000
(ii) England	£ 3,596,912 3,706,233	4,205,914 3,706,300	4,234,143 3,738,450	4,414,900 3,733,800	4,353,800 3,730,900	4,415,300 3,719,400
Total Railways	£ 7,303,145	7,912,214	8,022,823	8,148,700	8,064,700	8,132,700
(b) Irrigation:						
(i) India	R 1,77,92,499	1,92,62,258	1,98,60,762	2,07,28,000	2,04,59,000	2,09,64,000
(ii) England	£ 1,186,167 118,679	1,284,150 123,379	1,324,051 127,299	1,381,800 127,600	1,363,900 128,100	1,397,600 128,600
Total Irrigation	£ 1,304,846	1,409,529	1,451,350	1,509,400	1,492,000	1,526,200
Total deduction	£ 8,607,991	9,321,743	9,473,973	9,658,100	9,556,700	9,658,900
Interest on Ordinary Debt	£ 726,427	449,840	511,556	298,900	42,100	5,919,600
Distribution of above—						
Imperial	£ 508,757	210,219	271,214	66,400	—181,000	5,702,100
Provincial	£ 219,670	239,621	240,342	232,500	223,100	217,500
Interest on other Obligations—						
On Savings Bank Balances converted at Rs.15=£1	£ 560,453	525,444	473,085	487,000	528,100	708,100
Other items	£ 228,773	215,973	205,725	208,800	200,300	205,100
TOTAL	£ 789,226	741,417	678,808	690,800	728,400	913,200
GRAND TOTAL	£ 1,515,653	1,191,257	1,190,364	989,700	770,500	6,832,800
Debt outstanding on 31st March—						
Sterling	£ 177,064,757	183,190,358	182,171,829	180,282,858	174,371,829	174,171,829*
Rupee Debt—						
Indian War loan	R ...	R ...	R ...	R ...	R 4,50,00,000	R 15,00,00,000
4 per cent.	3,19,00,000	3,19,00,000	8,18,86,000	14,68,90,000	21,48,73,000	21,36,73,000
3½ per cent.	1,33,09,99,400	1,38,12,21,400	1,38,50,89,600	1,38,53,25,400	1,32,03,20,600	1,32,00,20,000
3 per cent.	8,23,18,000	8,20,59,500	7,75,47,200	7,72,75,500	7,22,67,200	7,19,17,200
Other Debt	1,16,38,390	1,00,84,300	1,00,74,900	1,00,14,300	1,00,13,900	1,00,13,900
Temporary loans	...	11,00,00,000	6,50,00,000	6,50,00,000	50,00,000	...
Savings Bank Balances	29,41,36,903	21,84,66,176	23,13,00,699	23,35,20,170	25,55,98,699	28,37,00,699

* Exclusive of War debt of the Home Government to be taken over by India during the year 1917-18.

*Interest on ordinary debt.**Revised, 1916-17.*

74. The expenditure in 1916-17 on account of interest payable on the public debt as a whole will fall short of the Budget estimate by R53.73 lakhs (£358,200). The latter contemplated the renewal of India bills for £5½ million which it has since been decided to discharge. The provision for discount on the India bills included in the Budget estimate is thus saved, and there is a decrease of £241,900 in the Revised estimate of expenditure in England as compared with the Budget. There is also a reduction of R17.45 lakhs in the Indian expenditure, the main items contributing to it being (i) a saving of R8.66 lakhs in the provision for the discount on the rupee loan to be raised in the current year; and (ii) a postponement of payments to the extent of R4 lakhs as a result of the conversion of 3 and 3½ per cent. securities into the 4 per cent. loan of 1916-17, the interest on the latter being payable on a later date than in the case of 3 and 3½ per cent. paper.

Budget, 1917-18.

75. In the Budget for 1917-18 provision has been made in India for a full year's interest on the conversion loan of R6½ crores raised in the current year and £600,000 has been set aside for the service of the Indian war loan applications for which are being received from the 15th March. On the other hand, there will be a decrease of R18.80 lakhs as compared with the current year owing to the repayment in full of the temporary loan taken from the Gold Standard Reserve.

It has been decided that Indian revenues should undertake a contribution of £100 million to His Majesty's Government towards the cost of the European war. The proceeds of the Indian war loan are to be made over to the Home Government, the interest and other charges in connection with it being borne by India. The rest of her contribution is to take the form of meeting interest charges (including payments into a sinking fund) in respect of a portion of the Home Government's war debt equal to the difference between the total contribution of £100 million and the sums raised by direct Indian borrowings. The recurring liability involved by this measure of assistance is estimated at £6 million, but as a full year's interest will not be due in the first year it is proposed to increase the portion of the total payment of £6 million which is to be set aside for the sinking fund. Thus, deducting £600,000 provided for charges connected with the Indian war loan the proceeds of which are provisionally estimated at £10 million, a sum of £5,400,000 is available in 1917-18 for the service of the war contribution in England, and it is estimated that this sum will be applied as follows:—

	£
Interest on £90 million of the Home Government's war debt	3,375,000
Sinking fund in respect of above debt	1,000,000
Special additional sinking fund payment	1,025,000
	5,400,000

Transfers to Railway and Irrigation Accounts.

76. The amount of interest transferred to the Railway and Irrigation sections of the accounts depends, firstly, on the capital expenditure; secondly, on the actual payment of interest on that portion of the debt which has been incurred specifically on account of the construction or purchase of railways or irrigation works; and, thirdly, on the rate at which interest is charged on that portion of the debt which has not been specifically raised for the above purpose. Our practice is to adopt, for this adjustment, the average rate of interest actually paid in respect of the whole of the non-specific debt in the latest year for which complete accounts are available. The result is that the rate adopted in calculating the Revised estimate for a year is generally somewhat different from that used for the Budget estimate: and this usually leads to a difference between the two estimates apart from that caused by a variation in the capital expenditure itself.

The decrease of R15·21 lakhs (£101,400) in the Revised estimate of total interest to be transferred in 1916-17, as compared with the Budget, is due to a reduction in the rate, as well as in the capital at charge at the end of 1916-17. The increase in the total amount of interest to be transferred in 1917-18, over the Revised estimate for 1916-17, is almost wholly due to the progress of capital expenditure.

77. A portion of the interest on Ordinary Debt appears in the Provincial section of the accounts. Provincial Governments are authorised to grant advances to cultivators (as well as to certain other people in special cases) under various Acts, to Native States, to landholders and notabilities apart from the provisions of any law and to municipalities and local bodies (other than Presidency Corporations), out of amounts annually placed at their disposal by the Government of India. The interest actually levied on such advances is credited as Provincial revenue. But interest at a fixed rate is charged to the Local Governments on the mean between the outstanding balances of the Provincial Loan Accounts at the commencement of the year and at its close; and this is done by transferring the amount so calculated from the Imperial to the Provincial section under Interest on Ordinary Debt. This rate was formerly fixed at 3½ per cent., but was raised during the current year to 4½ per cent. with reference to the rate of interest which the Government of India have had to pay on their own borrowings since the outbreak of the war. The enhanced rate is, however, applicable only to loans sanctioned subsequent to the 1st October 1916. The differences between the Budget and the Revised estimates of the amount to be transferred to the Provincial Section in the current year, and between the latter and the Budget estimate of 1917-18, are explained by the variations in the outstanding balances of the Provincial Loan Account as shown in the table at page 45.

Interest on other obligations.

78. The total expenditure in 1916-17 is likely to exceed the Budget provision by R5·64 lakhs (£37,600). There will be a rise of R6·17 lakhs in the interest payable on the Savings Bank balance, owing mainly to the present anticipation of a net deposit of R96 lakhs into post office savings banks during the year instead of a net withdrawal of R1,00 lakhs as contemplated in the Budget; but, on the other hand, a portion of the interest payable on certain special loans is not likely to be claimed during the current year. The Budget estimate for 1917-18 provides for an increase of R27·73 lakhs (£184,800) over the Revised for 1916-17. It is attributable (i) to an anticipated growth in the deposits in post office savings banks and in state provident funds and (ii) to interest creditable to the accounts in railway companies' provident funds which are to be taken over by Government from the 1st April 1917, as explained in paragraph 69 above. Against the latter payment, however, there will be an equivalent receipt of interest on the securities transferred from the funds to Government—*vide* same paragraph.

XIII AND 15—POSTS AND TELEGRAPHS.

	Accounts, 1913-1914.	Accounts, 1914-1915.	Accounts, 1915-1916.	1916-1917.		Budget, 1917-1918.
				Budget.	Revised.	
REVENUE.						
INDIAN POSTAL AND TELEGRAPH DEPARTMENT.						
INDIA.						
1. Postage and Message Revenue	4,13,62,237	4,16,19,153	4,39,07,079	4,54,19,000	4,76,74,000	5,06,99,000
2. Commission on money orders	61,03,161	60,88,653	63,44,831	64,30,000	67,00,000	70,00,000
3. Other Receipts	40,24,174	43,39,142	44,54,223	43,20,000	46,70,000	48,25,000
TOTAL INDIA { R	5,14,89,572	5,20,46,953	5,47,06,136	5,61,69,000	5,90,44,000	6,25,24,000
£	3,432,638	3,469,797	3,647,076	3,744,600	3,936,300	4,168,300
ENGLAND	...	30,000	...	20,000	43,000	...
TOTAL INDIAN POSTAL AND TELEGRAPH DEPARTMENT	3,432,638	3,499,797	3,647,076	3,764,600	3,979,300	4,168,300
INDO-EUROPEAN TELEGRAPH DEPARTMENT.						
INDIA.						
1. Message Revenue	23,89,643	13,23,801	19,23,616	16,52,000	29,14,000	26,02,000
2. Other Receipts	26,794	—14,201	—1,10,479	13,000	26,000	—1,91,000
TOTAL INDIA { R	24,16,442	13,09,600	18,19,137	16,65,000	29,40,000	24,11,000
£	161,098	87,306	121,276	111,000	196,000	160,700
ENGLAND:						
1. Message Revenue. £	4,583	7,220	10,077	1,000	1,200	2,000
2. Other Receipts £	202	2,650	9,049	300	200	14,700
TOTAL ENGLAND £	4,785	9,870	19,126	1,300	1,400	16,700
TOTAL INDO-EUROPEAN DEPARTMENT £	165,881	97,176	140,402	112,300	197,400	177,400
TOTAL REVENUE £	3,598,519	3,596,973	3,787,478	3,876,900	4,176,700	4,345,700
EXPENDITURE.						
INDIAN POSTAL AND TELEGRAPH DEPARTMENT.						
INDIA.						
1. Establishment charges	3,13,69,557	3,19,24,561	3,22,63,208	3,29,18,000	3,28,48,000	3,38,75,000
2. Stationery and Printing	12,48,848	13,38,123	15,42,336	14,76,000	16,30,000	16,34,000
3. Conveyance of mails	73,36,524	72,31,660	72,37,281	76,35,000	74,04,000	75,71,000
4. Maintenance of Telegraph Lines	26,29,794	23,80,227	24,43,300	26,85,000	25,74,000	25,96,000
5. Capital outlay in connection with the Telegraph Service.	4,60,450	7,10,564	—5,47,706	4,82,000	—2,58,000	3,18,000
6. Miscellaneous	9,61,428	8,70,621	10,58,228	9,68,000	10,69,000	10,80,000
TOTAL INDIA R	4,40,08,601	4,44,55,759	4,39,96,625	4,61,64,000	4,52,67,000	4,70,74,000
Equivalent in Sterling £	2,933,774	2,963,717	2,933,108	3,077,600	3,017,800	3,138,300
ENGLAND:						
1. Contribution to Eastern mail subsidy £	54,588	54,588	42,713	47,100	59,900	45,800
2. Stores £	143,070	143,676	142,595	230,000	230,000	299,000
3. Other items £	10,555	12,999	9,047	47,900	5,800	8,700
TOTAL ENGLAND £	208,213	215,263	201,355	325,000	295,700	353,500
TOTAL INDIAN POSTAL AND TELEGRAPH DEPARTMENT £	3,141,987	3,178,980	3,134,463	3,402,600	3,313,500	3,491,800
INDO-EUROPEAN TELEGRAPH DEPARTMENT.						
INDIA AND ENGLAND.						
1. Revenue charges £	77,193	86,883	93,823	104,700	103,100	116,800
2. Capital outlay £	23,157	13,241	6,732	86,200	160,700	30,500
3. Payments in respect of Revenue £	30,647	—21,846	—85,338	—90,000	—26,700	—37,200
TOTAL INDO-EUROPEAN TELEGRAPH DEPARTMENT £	130,997	78,283	15,217	100,900	242,100	110,100
TOTAL EXPENDITURE £	3,272,984	3,257,263	3,149,680	3,503,500	3,555,600	3,601,900
NET REVENUE £	325,535	339,710	637,798	373,400	621,100	743,800

REVENUE.

(a) Indian Postal and Telegraph Department.

79. The Revised estimate for 1916-17 exceeds the Budget by R32.20 lakhs (£214,700). An improvement of R28.75 lakhs is expected in India owing to the more satisfactory conditions of internal trade, R4 lakhs of the increase being due to the enhanced charges levied for ordinary inland telegrams from the 1st December 1916. There is also an increase of R3.45 lakhs in England in the receipts from the Home Government under the Morley award in connection with the Eastern Mail Service. *Revised, 1916-17.*

80. The Budget estimate for 1917-18 provides for a further advance of R31.80 lakhs in the collections in India, inclusive of R10 lakhs from the enhanced rates for ordinary inland telegrams mentioned in the preceding paragraph. On the other hand, no receipt is expected in England during the next year in connection with the Eastern Mail Service. *Budget, 1917-18.*

(b) Indo-European Telegraph Department.

81. The rise of R12.76 lakhs (£85,100) in the revenue in the current year as compared with the Budget estimate is due to the diversion of traffic from foreign lines to those of the Indo-European Telegraph Department in consequence of interruptions on the former, as well as to an increase in the traffic owing to the war. The Budget estimate for 1917-18 provides for a small decrease of R3.00 lakhs (£20,000) from the high receipts of the current year. *Revised, 1916-17.*
Budget, 1917-18.

EXPENDITURE.

(a) Indian Postal and Telegraph Department.

82. The expenditure in 1916-17 is likely to fall short of the Budget grant by R13.37 lakhs (£89,100). The reduction is mainly due to heavy credits for the value of stores supplied to the Indian Expeditionary forces, and lapses in the provision for payments to the Marconi Company and for the installation of radio-offices; partly counterbalanced by a larger outlay on stores, owing to a rise in prices and the transfer to the year 1916-17 of payments which were expected to be made in 1915-16, and on account of the Eastern mail subsidy due to certain adjustments arising out of the discontinuance of mail sorting at sea. *Revised, 1916-17.*

83. The Budget grant for 1917-18 exceeds the Revised estimate for the current year by R26.74 lakhs (£178,300). The credits on account of the value of stores supplied to other departments will be less by R4.50 lakhs in consequence of smaller supplies to the Indian Expeditionary Forces and an increased provision of R3.00 lakhs is necessary with reference to additions to the telegraph establishment sanctioned recently to cope with the expansion of traffic. The outlay in England will also be higher by R8.67 lakhs owing to a rise in the cost of stores and the restoration of the provision for radio-offices which has lapsed in the current year, partly set off by a reduction in the payment on account of the Eastern Mail subsidy in consequence of the omission of the adjustment mentioned in the preceding paragraph. Apart from these special items, the Budget estimate provides for sanctioned establishments and normal working expenses, together with a margin for the development of the operations of the department which are generally remunerative in character. *Budget, 1917-18.*

(b) Indo-European Telegraph Department.

84. The Revised estimate for 1916-17 exceeds the Budget by R21.18 lakhs (£141,200), the rise being mainly due to the construction of certain telegraph lines not contemplated in the Budget, the increased cost of stores, and a reduction in the net receipts in England in connection with the Joint Purse arrangement etc. The Budget estimate for 1917-18 is taken at R19.80 lakhs (£132,000) less than the Revised estimate for the current year, the decrease occurring almost entirely in the capital outlay on the construction of telegraph lines. Allowance has been made for a normal growth of R1.30 lakhs (£8,700) in the working expenses, but this will be more than covered by an improvement in the net receipts in England in connection with the Joint Purse arrangement, etc. *Revised, 1916-17.*
Budget, 1917-18.

XV AND 17.—MINT.

	Accounts, 1913-1914.	Accounts, 1914-1915.	Accounts, 1915-1916.	1916-1917.		Budget, 1917-1918.
				Budget.	Revised.	
REVENUE.						
INDIA.						
1. Percentage chargeable on coinage of new rupees	20,54,049	...	...	...	59,00,000	...
2. Profit on circulation of—						
(a) Nickel coins	19,61,839	9,54,164	14,01,818	10,00,000	28,00,000	20,00,000
(b) Bronze coins	7,60,047	...	...	...	...	...
3. Fees for coining dollars, etc.	75,417	...	136	...	2,95,000	4,000
4. Other items	2,45,302	88,301	1,26,348	94,000	3,74,000	83,000
TOTAL	R 50,96,654	10,42,465	15,28,302	10,94,000	93,69,000	20,87,000
England	£ 339,777	£ 69,498	£ 101,887	£ 72,900	£ 624,600	£ 139,100
"	64	...	31	...	...	...
TOTAL	£ 339,841	£ 69,498	£ 101,918	£ 72,900	£ 624,600	£ 139,100
EXPENDITURE.						
INDIA.						
1. Establishment charges	8,36,509	6,85,293	6,40,920	7,25,000	9,84,000	7,26,000
2. Purchase of stores	2,37,642	99,913	82,662	1,44,000	3,76,000	1,79,000
3. Loss on bronze coinage . . . . .	...	7,57,341	1,24,786	...	1,25,000	...
4. Loss on re-coining old silver coins	4,90,118	4,13,718	3,59,838	4,08,000	} 9,21,000	{ 4,07,000
5. Other coinage losses	2,66,720	27,906	18,834	...		
TOTAL	R 18,30,989	19,84,171	12,27,040	12,77,000	24,06,000	13,12,000
England	£ 122,066	£ 132,278	£ 81,808	£ 85,200	£ 160,400	£ 87,500
"	£ 10,564	£ 9,404	£ 7,570	£ 5,100	£ 12,100	£ 21,100
TOTAL	£ 132,630	£ 141,682	£ 89,378	£ 90,300	£ 172,500	£ 108,600
TOTAL NET REVENUE	£ 207,211	£ -72,184	£ 12,545	£ -17,400	£ 452,100	£ 30,500

REVENUE.

Revised, 1916-17.

85. The Revised estimate for the current year exceeds the Budget by R82.75 lakhs. Of this increase R59 lakhs are contributed by the seigniorage on the coinage of rupees from purchased silver. An important increase of R18 lakhs is also expected in the profit on the circulation of nickel coins the demand for which has been stimulated by the activity of trade. The resumption of the coinage of new rupees will also result in an increase in the operative gains included under "Other items" in the above table, but this will be counterbalanced by an increase in the debits on account of operative losses. A receipt of R2.95 lakhs is also anticipated in respect of coinage executed for Egypt and the Straits Settlements.

Budget, 1917-18.

86. The Budget estimate for 1917-18 is taken at R72.82 lakhs less than the Revised estimate for 1916-17, the decrease being due to the omission from the estimates, following accepted practice, of provision for seigniorage on new coinage of rupees and to a moderate provision for profit on the circulation of nickel coins.

EXPENDITURE.

Revised, 1916-17.

87. Of the excess of R12.34 lakhs in the expenditure in the current year over the Budget estimate, R1.25 lakhs represents the loss on the circulation of copper and bronze coins which are returning from circulation. The balance of the increase is due to the heavy coinage of rupees from purchased silver. The Budget for 1917-18 provides for normal operations only.

Budget, 1917-18.

18.—GENERAL ADMINISTRATION.

	Accounts, 1913-1914.	Accounts, 1914-1915.	Accounts, 1915-1916.	1916-1917.		Budget. 1917-1918.
				Budget.	Revised.	
INDIA.	<i>₹</i>	<i>₹</i>	<i>₹</i>	<i>₹</i>	<i>₹</i>	<i>₹</i>
<i>Imperial.</i>						
1. Cost of the Central Government:						
(i) Salary and expenses of the Governor-General .	11,28,036	10,55,920	10,22,202	10,68,000	10,30,000	10,19,000
(ii) Executive Council .	4,86,820	5,44,171	5,40,960	5,38,000	5,23,000	5,22,000
(iii) Legislative Council .	1,70,712	1,54,746	1,25,012	1,73,000	1,56,000	1,92,000
(iv) Charges of the Secretariats .	35,39,737	36,87,063	36,89,215	36,82,000	37,61,000	37,25,000
2. Offices of Account and Audit .	38,00,764	38,10,796	38,51,258	38,69,000	39,16,000	37,99,000
3. Currency Department and Reserve Treasury .	8,18,972	8,53,238	9,59,186	9,78,000	10,22,000	10,78,000
4. Payments to Presidency Banks for treasury and public debt work .	3,74,081	3,82,870	3,95,461	3,94,000	4,57,000	4,09,000
5. Ajmer-Merwara Administration, etc. .	2,083	2,068	2,404	2,000	3,000	2,000
6. Delhi .	1,40,684	1,43,117	1,47,767	1,45,000	1,44,000	1,39,000
7. North-West Frontier Administration .	3,11,794	3,36,534	3,69,421	3,81,000	3,72,000	3,93,000
Total .	1,07,73,686	1,09,70,523	1,11,02,886	1,12,30,000	1,13,92,000	1,12,78,000
<i>Provincial.</i>						
1. Madras	14,26,839	15,22,569	15,50,732	15,35,000	15,49,000	15,96,000
2. Bombay	19,37,196	21,15,164	20,49,821	20,70,000	20,70,000	21,04,000
3. Bengal	24,29,759	24,18,157	23,83,887	24,35,000	24,53,000	25,70,000
4. United Provinces	17,31,053	17,54,705	17,56,105	17,67,000	17,88,000	17,90,000
5. Punjab	12,20,574	13,27,042	12,41,339	12,64,000	12,71,000	12,66,000
6. Burma	15,16,202	15,72,207	15,57,066	16,03,000	16,66,000	15,99,000
7. Bihar and Orissa	13,47,288	13,45,502	13,50,018	14,36,000	14,39,000	13,88,000
8. Central Provinces	9,30,430	9,71,025	9,25,185	9,31,000	9,44,000	9,50,000
9. Assam	5,83,597	6,06,828	6,12,443	6,24,000	6,04,000	6,11,000
Total .	1,31,22,938	1,36,33,199	1,34,61,596	1,36,66,000	1,37,84,000	1,38,74,000
TOTAL INDIA .	2,38,96,624	2,46,03,722	2,45,64,482	2,48,96,000	2,51,76,000	2,51,52,000
Equivalent in Sterling .	£ 1,593,108	£ 1,640,248	£ 1,637,632	£ 1,659,700	£ 1,678,400	£ 1,676,800
ENGLAND.						
1. Cost of the Secretary of State's establishment, etc. .	269,232	268,486	2,80,424	283,700	299,300	300,100
2. Stores, etc., for India .	121,307	139,504	50,682	67,500	103,700	80,000
TOTAL £	390,539	407,990	331,106	351,200	403,000	380,100
GRAND TOTAL £	1,983,647	2,048,238	1,968,738	2,010,900	2,081,400	2,056,900

*(a) India—Imperial.**Revised, 1916-17.*

88. The expenditure in 1916-17 is likely to exceed the Budget grant by R1·62 lakhs. The increase is due to (a) a rise in the charges of the secretariats (R·87 lakh) owing to a large number of leave vacancies in several departments, (b) a payment of R·50 lakh to the Bank of Bengal for work in connection with the conversion loan of 1916-17, and (c) an excess in the charges of the civil account and currency departments (R·91 lakh) owing to the cost of advertising the conversion loan and a larger employment of temporary establishments in currency offices. Minor savings are expected, on the other hand, in the grant for tour expenses of the Governor General and under some other items. The Budget estimate for 1917-18 provides generally for sanctioned establishments and normal charges and includes a lump grant of R·48 lakh for revision of currency establishments in Calcutta and Bombay owing to an expansion in the note circulation. The decrease of R1·14 lakhs as compared with the Revised estimate for the current year is mainly due to the omission of the special charges relating to the conversion loan, separate provision for the expenditure connected with the Indian war loan having been included under the head "Interest on Debt."

*Budget, 1917-18.**(b) Provincial.**Revised, 1916-17.*

89. The total Revised for 1916-17 will exceed the Budget grant by R1·18 lakhs. The increase occurs in all the provinces except Assam and Bombay and is due mainly to the employment of officers on special duty in the secretariats for work connected with the war. A small saving of R·20 lakh is expected in Assam owing to an anticipated recovery from the Home Government of the cost of river craft commandeered for service in Mesopotamia.

Budget, 1917-18.

90. The total Budget estimate for 1917-18 is R·90 lakh more than the Revised for the current year. Increases of R1·17 lakhs and R·47 lakh respectively are expected in Bengal and Madras in connection with the impending change in the appointment of Governor and there will be a nominal excess of R·34 lakh in Bombay owing to a change in the classification of certain charges. On the other hand, the Budget estimate provides for a reduction of R·67 lakh in Burma and R·51 lakh in Bihar and Orissa due to smaller outlay on furniture and on officers on special duty and the omission in the latter province of a special arrear payment included in the Revised for the current year.

*(c) England.**Revised, 1916-17.*

91. The Revised estimate for 1916-17 exceeds the Budget by £51,800. There is an increase of £15,600 in the charges of the Home establishment due to the exigencies of the war and the cost of stores supplied to India will be exceeded by £36,200 owing to a larger demand for currency notes and a rise in the price of paper. The Budget estimate for 1917-18 is less than the Revised for the current year by £22,900, owing mainly to a normal provision for outlay on stores.

Budget, 1917-18.

XVI-A and 19-A.—LAW AND JUSTICE—COURTS OF LAW.

EXPENDITURE.

	Accounts, 1913-1914.	Accounts, 1914-1915.	Accounts, 1915-1916.	1916-1917.		Budget, 1917-1918.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General	3,29,821	3,66,885	3,66,693	3,71,000	3,46,000	3,51,000
2. Delhi	1,61,864	2,42,982	1,63,823	1,64,000	1,60,000	1,46,000
3. Baluchistan	19,834	22,517	27,479	24,000	24,000	25,000
4. North-West Frontier	6,19,800	6,49,779	6,41,577	6,45,000	6,73,000	7,02,000
Total	11,31,319	12,82,170	11,99,642	12,04,000	12,03,000	12,24,000
<i>Provincial.</i>						
1. Madras	69,67,819	82,64,186	84,47,568	85,29,000	85,65,000	86,15,000
2. Bombay	56,33,537	57,76,860	57,75,879	57,55,000	56,58,000	57,73,000
3. Bengal	1,00,37,547	1,03,78,200	1,03,11,110	1,00,20,000	99,33,000	1,01,57,000
4. United Provinces	63,90,754	66,82,719	69,97,430	68,88,000	68,17,000	68,18,000
5. Punjab	42,55,055	46,02,900	47,44,398	46,56,000	45,27,000	46,74,000
6. Burma	48,81,629	50,21,931	50,76,796	50,41,000	51,17,000	50,88,000
7. Bihar and Orissa	32,98,531	35,30,823	38,22,402	42,23,000	41,49,000	42,20,000
8. Central Provinces	27,86,972	28,17,143	23,53,014	29,76,000	28,44,000	30,72,000
9. Assam	9,93,847	10,14,742	10,35,202	10,39,000	10,35,000	10,53,000
Total	4,51,88,691	4,80,89,509	4,90,93,799	4,91,27,000	4,86,50,000	4,94,70,000
TOTAL INDIA	4,63,20,010	4,93,71,679	5,02,93,441	5,03,31,000	4,93,53,000	5,06,94,000
Equivalent in Sterling £ England	3,088,001 159	3,291,445 809	3,352,896 1,042	3,355,400 700	3,323,500 900	3,379,600 1,000
TOTAL	3,088,160	3,292,254	3,353,938	3,356,100	3,324,400	3,380,600

REVENUE.

	Accounts, 1913-1914.	Accounts, 1914-1915.	Accounts, 1915-1916.	1916-1917.		Budget, 1917-1918.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General	95,437	3,17,242	2,81,439	1,52,000	1,62,000	1,48,000
2. Delhi	20,624	17,849	22,944	22,000	29,000	23,000
3. Baluchistan	27,413	24,532	38,128	25,000	43,000	38,000
4. North-West Frontier	1,44,782	1,43,825	1,74,233	1,50,000	2,27,000	2,30,000
Total	2,88,306	5,03,448	5,16,804	3,49,000	4,61,000	4,39,000
<i>Provincial.</i>						
1. Madras	10,94,576	11,44,480	12,00,337	12,05,000	11,51,000	11,48,000
2. Bombay	7,80,822	8,43,009	8,66,659	8,20,000	8,35,000	8,70,000
3. Bengal	8,42,811	8,60,139	8,43,999	8,30,000	8,84,000	8,82,000
4. United Provinces	6,77,355	7,86,719	8,53,721	8,66,000	8,64,000	8,73,000
5. Punjab	5,54,353	5,87,921	5,87,763	5,28,000	6,90,000	7,00,000
6. Burma	6,84,231	6,51,323	6,33,412	6,40,000	6,36,000	6,57,000
7. Bihar and Orissa	2,69,601	2,96,004	3,50,879	3,51,000	3,03,000	3,18,000
8. Central Provinces	2,39,231	2,58,662	2,43,774	2,41,000	2,70,000	2,70,000
9. Assam	1,25,675	1,36,817	1,25,971	1,40,000	1,40,000	1,40,000
Total	53,18,559	55,65,074	56,86,365	56,21,000	57,73,000	58,53,000
TOTAL	56,06,865	60,68,522	62,03,169	59,70,000	62,34,000	62,92,000
Equivalent in Sterling £	373,791	404,568	413,545	398,000	415,600	419,500

EXPENDITURE.

(a) Imperial.

92. The figures show little variation.

*(b) Provincial.**Revised, 1916-17.*

93. The Revised estimate for 1916-17 fails short of the Budget by ₹4.77 lakhs. The saving occurs in all the provinces except Burma and Madras, a general factor which has contributed to it being the deputation of officers to military duty. Among other causes of the decrease in expenditure may be mentioned (1) the stoppage of grain compensation allowance in the Punjab from the 1st July 1916 (₹.51 lakh), and (2) savings in the grants for pleaders' fees in criminal cases and other minor items in Bombay and Bengal (₹.97 lakh and ₹1.84 lakhs); partly counterbalanced in the latter province by the payment of grain compensation allowance (₹1.02 lakhs), provision for which was made in the estimates under the head "32 Miscellaneous". On the other hand, an excess of ₹.76 lakh is expected in Burma owing to charges connected with the Mandalay conspiracy case and leave arrangements, while there will be a petty increase in Madras due to unimportant causes. The total Budget for 1917-18 is ₹8.20 lakhs more than the Revised estimate for 1916-17.

Budget, 1917-18.

Provision has been generally made for the normal charges of sanctioned establishments. Lump allotments have, in addition, been included for the introduction of a new judicial scheme and for reorganization of ministerial establishments in the Central Provinces (₹1.35 lakhs), for an additional Legal Remembrancer and his staff in Bengal (₹.75 lakh), for additional temporary courts in Bombay (₹1.02 lakhs) and for an additional Judge in the Chief Court in Burma (₹.44 lakh). Provision has also been made for larger outlay on pleaders' fees and in connection with the Defence of India Act cases in Bengal and for the grant of grain compensation allowance during the whole year in the Punjab.

REVENUE.

*(a) Imperial.**Revised, 1916-17.*

94. The Revised estimate for 1916-17 exceeds the Budget by ₹1.12 lakhs. The increase occurs mainly in the receipts from fines in the North-West Frontier Province. The Budget estimate for 1917-18 closely follows the Revised for the current year.

*Budget, 1917-18.**(b) Provincial.**Revised, 1916-17.*

95. The total revenue in the current year is likely to exceed the Budget estimate by ₹1.52 lakhs. The improvement occurs in magisterial fines in several provinces but mainly in the Punjab and is partly counterbalanced by a decrease in Madras (₹.54 lakh) owing to a reduction in the scale of printing fees levied for copies of judgments supplied to parties. The Budget for 1917-18 provides for normal receipts in all the provinces.

Budget, 1917-18.

XVI-B and 19-B.—LAW AND JUSTICE—JAILS.

EXPENDITURE.

	Accounts, 1913-1914.	Accounts, 1914-1915.	Accounts, 1915-1916.	1916-1917.		Budget, 1917-1918.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General	16,67,987	17,73,473	18,26,014	18,97,000	20,72,000	21,57,000
2. Delhi	64,366	74,135	81,739	71,000	82,000	82,000
3. Baluchistan	34,001	30,498	38,170	33,000	38,000	45,000
4. North-West Frontier	2,09,693	2,13,234	2,52,648	2,74,000	3,02,000	3,03,000
TOTAL	19,76,047	20,91,340	21,98,571	22,75,000	24,94,000	25,87,000
<i>Provincial.</i>						
1. Madras	14,92,324	15,43,300	15,27,715	15,32,000	15,98,000	15,48,000
2. Bombay	12,76,999	12,82,660	12,85,300	12,91,000	13,51,000	13,35,000
3. Bengal	22,62,882	23,50,828	25,06,617	25,50,000	28,60,000	29,89,000
4. United Provinces	20,59,519	23,13,033	2,84,085	24,14,000	23,00,000	24,15,000
5. Punjab	14,27,260	15,86,118	17,93,754	18,23,000	18,46,000	19,46,000
6. Burma	18,32,603	15,77,416	15,31,723	15,62,000	15,78,000	16,24,000
7. Bihar and Orissa	14,54,178	14,80,168	14,21,469	15,35,000	14,71,000	15,13,000
8. Central Provinces	6,80,139	7,51,965	6,56,387	6,73,000	6,75,000	6,77,000
9. Assam	2,72,251	2,94,557	3,29,022	3,26,000	3,26,000	3,47,000
TOTAL	1,27,65,145	1,31,80,045	1,34,36,572	1,37,11,000	1,40,05,000	1,42,94,000
TOTAL INDIA R	1,47,41,192	1,52,71,385	1,56,35,143	1,59,86,000	1,64,99,000	1,68,81,000
Equivalent in Sterling £	982,746	1,018,093	1,042,343	1,065,700	1,099,900	1,125,400
England £	157	450	177	...	...	...
TOTAL £	982,903	1,018,543	1,042,520	1,065,700	1,099,900	1,125,400

REVENUE.

	Accounts, 1913-1914.	Accounts, 1914-1915.	Accounts, 1915-1916.	1916-1917.		Budget, 1917-1918.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General	4,03,538	3,70,057	4,66,352	3,85,000	6,32,000	6,33,000
2. Delhi	31,555	33,457	33,164	32,000	32,000	32,000
3. Baluchistan	829	552	858	1,000	1,000	1,000
4. North-West Frontier	32,562	37,074	42,008	45,000	46,000	46,000
TOTAL	4,68,532	4,41,140	5,42,382	4,63,000	7,11,000	7,12,000
<i>Provincial.</i>						
1. Madras	5,44,923	6,25,005	5,11,531	5,66,000	5,65,000	5,65,000
2. Bombay	2,82,232	2,85,042	3,11,796	3,00,000	2,85,000	2,75,000
3. Bengal	6,71,947	8,34,256	9,09,148	8,02,000	10,51,000	11,02,000
4. United Provinces	3,73,035	3,63,038	3,52,443	3,63,000	3,68,000	3,62,000
5. Punjab	3,93,642	4,08,694	4,44,191	4,00,000	4,89,000	4,38,000
6. Burma	4,93,229	4,19,784	4,36,989	4,33,000	4,33,000	4,10,000
7. Bihar and Orissa	7,26,397	7,03,179	6,82,564	7,17,000	7,25,000	7,42,000
8. Central Provinces	2,81,162	2,77,557	2,17,291	2,40,000	2,70,000	2,70,000
9. Assam	91,622	90,310	81,047	93,000	92,000	93,000
TOTAL	38,58,194	40,06,865	39,46,000	39,14,000	42,81,000	42,62,000
TOTAL R	43,26,726	44,43,005	44,38,382	43,77,000	49,92,000	49,74,000
Equivalent in Sterling £	288,448	296,534	299,225	291,800	332,800	331,600

EXPENDITURE.

*(a) Imperial.**Revised, 1916-17.*

96. The expenditure in the current year will exceed the Budget grant by ₹2.19 lakhs. There will be an expenditure of ₹4.00 lakhs in connection with the S. S. "Maharaja," an impressed vessel which has been placed under the management of the Superintendent, Port Blair. Part of the increase will, however, be met from a lapse in the grant for outlay on commissariat supplies.

Budget, 1917-18.

The Budget estimate for 1917-18 is taken at ₹.93 lakh higher than the Revised for the current year, the increase being mainly due to provision for a full year's charges of the S. S. "Maharaja."

*(b) Provincial.**Revised, 1916-17.*

97. The total expenditure in 1916-17 is likely to exceed the Budget grant by ₹2.94 lakhs. The bulk of the excess (₹2.08 lakhs) will occur in the purchase of raw materials, mainly in Bengal (₹1.74 lakhs) and Madras (₹.66 lakh), for the execution of heavy orders from the Military and other departments for jail-made articles. There will also be a rise of ₹.86 lakh in the ordinary charges of jails, mainly in Bengal (₹1.36 lakhs) owing to an increase in the jail population, and in Bombay (₹.70 lakh) owing to the establishment of a criminal settlement and a jail for juvenile prisoners. On the other hand, a reduction of ₹.88 lakh is anticipated in the United Provinces due to a fall in prices and in the jail population, and there will be smaller variations in the other provinces.

Budget, 1917-18.

98. The Budget for 1917-18 exceeds the Revised of the current year by ₹2.89 lakhs. The grant is generally based on the sanctioned scales of establishment, the probable jail population and the probable outlay on raw materials with reference to supplies likely to be required by the Military and other departments.

REVENUE.

*(a) Imperial.**Revised, 1916-17.*

99. The excess of ₹2.48 lakhs in the Revised estimate for the current year as compared with the Budget is due to the receipts from the S. S. "Maharaja" and to increased supplies of jail manufactures from Port Blair to the Military authorities. The Budget estimate for 1917-18 closely follows the Revised for 1916-17.

*Budget, 1917-18.**(b) Provincial.**Revised, 1916-17.*

100. The increase of ₹3.67 lakhs in the revenue in the current year over the Budget estimate is mainly due to heavy supplies of jail-made articles to the Military and Police departments in Bengal, the Punjab and the Central Provinces. The Budget estimate for 1917-18 is based on present information in regard to demands for jail-made articles from other departments.

Budget, 1917-18.

XVII AND 20.—POLICE.

EXPENDITURE.

	Accounts, 1913-1914.	Accounts, 1914-1915.	Accounts, 1915-1916.	1916-1917.		Budget, 1917-1918.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General	10,37,218	11,52,094	12,34,883	12,74,000	12,45,000	14,25,000
2. Delhi	3,92,675	4,29,842	4,04,580	4,14,000	3,91,000	4,13,000
3. Baluchistan	5,11,605	5,84,734	5,90,234	6,08,000	6,01,000	6,27,000
4. North-West Frontier	17,05,508	18,05,891	19,32,256	21,71,000	22,11,000	24,99,000
Total	36,47,006	39,72,061	41,61,953	44,67,000	44,48,000	49,64,000
<i>Provincial.</i>						
1. Madras	92,47,539	1,09,30,308	1,10,09,898	1,16,71,000	1,14,69,000	1,17,47,000
2. Bombay	1,00,57,735	1,04,25,121	1,05,79,762	1,10,09,000	1,06,89,000	1,12,49,000
3. Bengal	94,71,081	1,03,72,545	1,09,03,783	1,11,12,000	1,12,27,000	1,34,38,000
4. United Provinces	1,11,39,477	1,25,99,303	1,28,01,703	1,26,07,000	1,25,21,000	1,27,78,000
5. Punjab	58,93,463	62,43,665	64,25,524	70,11,000	65,31,000	70,14,000
6. Burma	1,31,18,008	1,34,74,754	1,37,05,639	1,39,99,000	1,39,63,000	1,38,04,000
7. Bihar and Orissa	45,76,942	47,22,728	47,55,942	47,83,000	47,21,000	48,67,000
8. Central Provinces	34,11,226	34,60,413	35,88,952	37,00,000	34,82,000	36,87,000
9. Assam	23,87,928	23,30,651	23,65,730	25,33,000	23,92,000	23,99,000
Total	6,93,03,399	7,45,64,988	7,61,36,933	7,84,25,000	7,69,95,000	8,09,83,000
TOTAL INDIA R	7,29,50,405	7,85,37,049	8,02,98,886	8,28,92,000	8,14,43,000	8,59,47,000
Equivalent in Sterling £	4,863,360	5,235,803	5,353,259	5,526,100	5,429,500	5,729,800
England £	1,630	1,205	356	200	100	100
TOTAL £	4,864,990	5,237,008	5,353,615	5,526,300	5,429,600	5,729,900

REVENUE.

	Accounts, 1913-1914.	Accounts, 1914-1915.	Accounts, 1915-1916.	1916-1917.		Budget, 1917-1918.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General	18,562	21,267	23,617	18,000	24,000	21,000
2. Delhi	4,432	5,007	5,967	5,000	6,000	6,000
3. Baluchistan	14,865	18,714	20,710	18,000	24,000	23,000
4. North-West Frontier	20,782	33,308	32,279	49,000	30,000	23,000
Total	58,641	78,296	82,573	90,000	84,000	73,000
<i>Provincial.</i>						
1. Madras	4,83,562	4,94,132	5,06,454	5,07,000	5,12,000	5,12,000
2. Bombay	2,89,014	2,59,452	3,02,072	2,98,000	3,57,000	3,37,000
3. Bengal	1,56,684	1,77,419	1,90,866	1,87,000	1,75,000	1,71,000
4. United Provinces	1,01,626	79,991	1,01,839	1,07,000	95,000	90,000
5. Punjab	2,03,666	1,72,730	1,98,940	2,32,000	2,58,000	2,18,000
6. Burma	4,61,975	6,44,811	5,79,894	5,66,000	5,50,000	4,50,000
7. Bihar and Orissa	48,517	39,897	36,068	35,000	42,000	53,000
8. Central Provinces	26,002	23,907	26,452	29,000	46,000	46,000
9. Assam	1,22,398	1,48,580	1,22,825	1,28,000	1,89,000	89,000
Total	18,96,444	20,40,919	20,65,410	21,19,000	22,24,000	19,71,000
TOTAL R	19,55,085	21,19,215	21,47,983	22,09,000	23,08,000	20,44,000
Equivalent in Sterling £	130,339	141,281	143,199	147,300	153,800	136,300

EXPENDITURE.

*(a) Imperial (including outlay in England).**Revised, 1916-17.*

101. The Revised estimate for 1916-17 is less than the Budget by ₹20 lakh. There is an excess of ₹40 lakh in the North-West Frontier Province owing to the entertainment of additional forces, but it will be more than set off by a saving in other provinces, due chiefly to temporary vacancies in the executive force.

Budget, 1917-18.

102. The Budget estimate for 1917-18 exceeds the Revised for the current year by ₹5.16 lakhs. Provision has been made for the whole year for the additional forces in the North-West Frontier Province, as well as for the cost of certain concessions which it is proposed to grant to the frontier constabulary in the same province and for a contemplated reorganisation of the police in Bangalore.

*(b) Provincial.**Revised, 1916-17.*

103. The expenditure in the current year is expected to fall short of the Budget grant by ₹14.30 lakhs. A saving occurs in all the provinces except Bengal. One general cause of the decrease in almost all the provinces is the non-filling up of vacancies in the executive forces. A portion of the savings is also due to (1) the discontinuance of grain compensation allowance in the Punjab from the 1st July 1916, and the entertainment of a smaller temporary establishment than contemplated in the Budget owing to the improved political situation in the province (₹4.80 lakhs); (2) the temporary closure of the police training school in Bombay (₹.75 lakh); (3) lapses in the lump grants for reorganisation of the police forces in Madras (₹1.70 lakhs) and the Central Provinces (₹.50 lakh), and (4) the gradual abolition of road chowkidars in the United Provinces. In Bengal alone, an increase of ₹1.15 lakhs is expected owing to the grant of grain compensation allowance, provision for which was included under the head "32—Miscellaneous" in the Budget estimate. There will also be a larger outlay of ₹1 lakh in the United Provinces on account of higher rates of pay sanctioned for constables and head constables, but there will be a nearly equivalent saving in the grants for clothing and other expenditure.

Budget, 1917-18.

104. The Budget estimate for 1917-18 is taken at ₹39.88 lakhs more than the Revised for the current year. Provision for the full cost of sanctioned establishments and of the various schemes already introduced has been made in all the provinces. A considerable increase of ₹22.11 lakhs is anticipated in Bengal owing to the inclusion of provision for various urgent schemes for the improvement of the police administration. Allotments for urgent improvements have also been made in the other provinces, including in the Punjab a scheme for the reclamation of criminal tribes (₹1.80 lakhs). In Burma alone, the estimates provide for a decrease of expenditure, owing to a reduction in the strength of temporary establishments in certain districts and of the mounted force, and a smaller grant for petty construction.

REVENUE.

(a) Imperial.

105. The figures show little variation.

*(b) Provincial.**Revised, 1916-17.*

106. The Revised estimate for 1916-17 exceeds the Budget by ₹1.05 lakhs. The increase occurs mainly in Bombay (₹.59 lakh) owing to certain arrear recoveries from the Bombay Port Trust, and in Assam (₹.61 lakh) owing to the recovery from the Home Government of the cost of river craft commandeered for service in Mesopotamia. The Budget estimate for 1917-18 falls short of the Revised of the current year by ₹2.53 lakhs. The decrease is due mainly to smaller recoveries for punitive police in Burma and the Punjab (₹1.40 lakhs) and the omission of the special credit in Assam included in the Revised.

Budget, 1917-18.

XVIII AND 21.—PORTS AND PILOTAGE.

EXPENDITURE.

	Accounts, 1913-1914.	Accounts, 1914-1915.	Accounts, 1915-1916.	1916-1917.		Budget, 1917-1918.
				Budget.	Revised.	
<i>Provincial.</i>						
1. Madras	45,677	36,552	47,020	40,000	42,000	47,000
2. Bombay	1,31,310	1,74,032	1,86,008	1,43,000	1,43,000	1,14,000
3. Bengal	14,23,377	13,78,205	13,73,063	13,30,000	11,68,000	12,15,000
4. Burma	13,49,167	14,79,283	14,86,303	14,37,000	16,15,000	14,84,000
5. Bihar and Orissa	957	1,029	5,114	7,000	6,000	7,000
6. Assam	60,902	60,729	61,620	55,000	60,000	62,000
Total India	80,66,390	31,29,830	31,59,128	30,12,000	30,34,000	29,29,000
Equivalent in Sterling £	204,428	208,655	210,609	200,800	202,300	195,300
England £	200	1	...	...	...	...
TOTAL £	204,628	208,656	210,609	200,800	202,300	1,95,300

REVENUE.

	Accounts, 1913-1914.	Accounts, 1914-1915.	Accounts, 1915-1916.	1916-1917.		Budget, 1917-1918.
				Budget.	Revised.	
<i>Provincial.</i>						
1. Madras	86	68	69	...	2,000	...
2. Bombay	1,08,524	1,29,876	1,31,976	1,49,000	1,57,000	1,57,000
3. Bengal	16,76,604	15,52,938	13,49,662	14,25,000	12,95,000	11,81,000
4. Burma	6,18,919	4,21,961	3,99,267	4,21,000	4,31,000	4,24,000
5. Bihar and Orissa . . . . .	...	70	...	...	...	...
6. Assam . . . . .	...	112	38	...	...	...
TOTAL R	23,04,133	21,05,075	18,80,912	19,95,000	17,95,000	17,62,000
Equivalent in Sterling £	153,609	140,339	125,394	133,000	119,700	117,500

EXPENDITURE.

107. The total Revised estimate for 1916-17 does not differ materially from the Budget. A decrease of R1.62 lakhs in Bengal due mainly to a reduction in the charges of pilot establishments as a result of the present trade conditions is more than counterbalanced by an increase of R1.78 lakhs in Burma due to a larger outlay on stores owing to a rise in prices and to the higher cost of maintenance of light houses and light ships. The Budget estimate for 1917-18 provides for normal expenditure and is taken at R1.05 lakhs less than the Revised for the current year.

Revised, 1916-17.

Budget, 1917-18.

REVENUE.

108. The falling off of R2 lakhs in the revenue in 1916-17 as compared with the Budget estimate is chiefly due to the unfavourable conditions of sea-borne trade. The Budget estimate for 1917-18 does not differ materially from the Revised for the current year.

Revised, 1916-17.

Budget, 1917-18.

XIX AND 22.—EDUCATION.

EXPENDITURE.

	Accounts, 1913-1914.	Accounts, 1914-1915.	Accounts, 1915-1916.	1916-1917.		Budget, 1917-1918.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India, General	9,15,504	9,25,293	7,03,183	9,65,000	7,64,000	10,89,000
2. Delhi	1,42,855	2,34,513	1,92,315	1,72,000	1,90,000	2,07,000
3. Baluchistan	1,06,852	81,011	91,031	1,03,000	97,000	1,16,000
4. North-West Frontier	4,87,539	5,02,767	5,27,345	5,44,000	5,33,000	6,31,000
Total	16,52,750	17,43,584	15,13,874	17,89,000	15,84,000	20,43,000
<i>Provincial.</i>						
1. Madras	79,51,125	78,31,353	76,96,650	80,87,000	83,45,000	94,79,000
2. Bombay	72,75,648	83,03,180	75,29,853	77,54,000	76,84,000	85,89,000
3. Bengal	81,12,515	92,07,022	84,83,414	88,30,000	82,18,000	98,13,000
4. United Provinces	78,58,337	70,23,430	60,78,311	64,54,000	62,70,000	68,80,000
5. Punjab	44,69,352	42,20,202	44,10,192	42,76,000	42,53,000	46,32,000
6. Burma	29,23,909	31,67,165	30,44,813	31,32,000	30,80,000	37,59,000
7. Bihar and Orissa	38,34,826	36,87,752	35,73,507	37,22,000	37,31,000	41,50,000
8. Central Provinces	22,02,034	26,95,062	27,85,989	32,83,000	29,22,000	32,71,000
9. Assam	12,15,892	15,98,655	14,13,758	15,18,000	14,48,000	15,85,000
Total	4,58,43,638	4,77,33,821	4,50,16,497	4,70,56,000	4,59,51,000	5,21,58,000
TOTAL INDIA R	4,74,96,388	4,94,77,405	4,65,30,371	4,88,45,000	4,75,35,000	5,42,01,000
Equivalent in Sterling £ England	3,166,426 10,383	3,298,494 10,330	3,102,025 9,102	3,256,400 10,200	3,169,000 10,000	3,613,400 10,000
TOTAL	3,176,809	3,308,814	3,111,127	3,266,600	3,179,000	3,623,400

REVENUE.

	Accounts, 1913-1914.	Accounts, 1914-1915.	Accounts, 1915-1916.	1916-1917.		Budget, 1917-1918.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India, General	38,175	41,371	50,614	44,000	43,000	45,000
2. Delhi	18,450	15,158	15,631	14,000	16,000	15,000
3. Baluchistan	17,998	18,070	18,089	19,000	18,000	18,000
4. North-West Frontier	13,173	24,800	26,798	24,000	1,52,000	24,000
TOTAL	87,794	99,399	1,11,780	1,01,000	2,29,000	1,02,000
<i>Provincial.</i>						
1. Madras	3,11,011	3,23,120	3,09,763	3,14,000	3,51,000	4,26,000
2. Bombay	5,52,899	6,00,079	7,94,273	6,09,000	6,00,000	6,38,000
3. Bengal	8,10,953	8,47,110	8,86,574	9,05,000	9,32,000	9,28,000
4. United Provinces	6,08,851	6,09,308	6,47,761	6,10,000	6,45,000	7,15,000
5. Punjab	4,49,433	4,77,429	4,91,073	5,05,000	5,11,000	5,24,000
6. Burma	2,89,351	3,53,879	3,65,991	3,84,000	3,66,000	3,94,000
7. Bihar and Orissa	2,69,993	2,99,643	3,70,930	3,67,000	3,70,000	3,50,000
8. Central Provinces	2,03,667	2,14,529	2,60,617	2,55,000	2,76,000	2,75,000
9. Assam	1,34,639	1,69,456	1,86,750	1,84,000	2,09,000	2,08,000
TOTAL	36,30,777	38,94,351	43,13,762	41,33,000	42,60,000	44,78,000
TOTAL INDIA R	37,18,571	39,93,750	44,25,542	42,34,000	44,89,000	45,80,000
Equivalent in Sterling £	247,905	266,250	295,036	282,300	299,300	305,300

EXPENDITURE.

(a) *Imperial (India and England).*

109. The Revised estimate for 1916-17 is less than the Budget by **₹2.08 lakhs** *Revised, 1916-17.* The latter included a reserve provision of **₹1.81 lakhs**, from which, as stated below, **₹1 lakh** has been allotted to the Government of the United Provinces as a contribution towards the cost of acquisition of land for the Hindu University, while **₹.25 lakh** has been applied to expenditure on the Ajmer High School buildings which is recorded under "45-Civil Works." The bulk of the decrease in expenditure is thus nominal and the balance is due to petty lapses in ordinary grants.

110. The reserve of **₹1.81 lakhs** provided in the Budget for 1916-17 out of the recurring appropriation of **₹124 lakhs** made from Imperial revenues up to the end of the current year for the improvement of education will be utilised as shown below:—

	Lakhs of Rupees.
(i) Assigned to the United Provinces for a non-recurring grant to the Hindu University	1.00
(ii) Allotted for recurring expenditure in minor administrations . . . . .	.05
(iii) Allotted for non-recurring expenditure in minor administrations, etc. . . . .	.76
TOTAL	1.81

111. The Budget estimate for 1917-18 exceeds the Revised for the current year by **₹4.59 lakhs**, the increase being mainly due to provision for grants to certain schools in the North-West Frontier Province and Bangalore; for expenditure in minor administrations from the fresh Imperial grant for educational development referred to below; and a reserve of **₹2.90 lakhs** *Budget, 1917-18.*

Of the special appropriation of **₹124 lakhs** mentioned in paragraph 110, **₹120.24 lakhs** have already been distributed among the various provinces, etc., to meet recurring expenditure. The balance of **₹3.76 lakhs** has been allotted as follows in the Budget estimate of the ensuing year:—

	Lakhs of Rupees.
(i) Assigned to Provincial Governments for non-recurring expenditure	1.44
(ii) Allotted to minor administrations . . . . .	.17
(iii) Reserve	2.15
TOTAL	3.76

It has been decided to make a further recurring appropriation from Imperial revenues of **₹30 lakhs** from the year 1917-18 for expenditure on the improvement of the pay and training of teachers. This amount has been allotted as follows:—

	Lakhs of Rupees.
(i) Assigned to Provincial Governments	28.60
(ii) Assigned to minor administrations . . . . .	.65
(iii) Reserve . . . . .	.75
TOTAL	30.00

(b) *Provincial.*

112. The total expenditure in 1916-17 is expected to be **₹11.05 lakhs** less *Revised, 1916-17.* than the Budget estimate. The latter included special allotments under this head, aggregating about **₹113 lakhs**, from the recurring and non-recurring assignments made from Imperial revenues in recent years for the development and improvement of education. These allotments are expected to be utilised in full, **₹106 lakhs** of the expenditure being recorded under Education, and the balance under Civil Works. Under the former head, there is thus a decrease of **₹7 lakhs**, as compared with the Budget provision, in the outlay from special Imperial grants; and the expenditure from other Provincial

resources will accordingly fall short of the corresponding Budget provision by about R4 lakhs only. This decrease is chiefly due to lapses in ordinary grants in Bengal and the Central Provinces partly counterbalanced by increases in Madras and Bombay.

Budget, 1917-18.

113. The Budget estimate for 1917-18 exceeds the Revised for the current year by R62·07 lakhs, of which R28·60 lakhs represent expenditure from the fresh appropriation of R30 lakhs for the improvement of the pay and training of teachers. The expenditure in 1917-18 from the previous Imperial assignments will be about R3 lakhs more than in 1916-17, the provision made in the Budget under Education amounting to R109 lakhs against a probable outlay of R106 lakhs in the current year. The provision in the Budget for 1917-18 for expenditure from ordinary Provincial resources is thus about R30 lakhs more than in the Revised of the current year. The increase is distributed over all the provinces and provision has generally been made for an expansion of the expenditure on education in various directions, chiefly by grants to schools.

114. The following table shows the progress made by the Provincial Governments in utilising the various non-recurring grants given from Imperial revenues in recent years. To simplify the position, it has been assumed that the whole of the recurring grants for any year are fully utilised before any expenditure is debited against the non-recurring grants.

[In lakhs of Rupees.]

Province.	Grants to end of 1917-18.	EXPENDITURE.					Unspent balance on 31st March 1918.
		To end of 1915-16.	In 1916-17 (Revised) recorded under		In 1917-18 (Budget) recorded under		
			Education.	Other heads.	Education.	Other heads.	
1. Madras	64·44	47·60	1·49	1·71	1·26	·13	12·25
2. Bombay	57·78	17·27	·11	·37	1·33	...	38·70
3. Bengal	1,47·56	54·12	—5·09	...	—4·21	...	1,02·74
4. United Provinces	66·69	42·14	...	1·96	...	1·12	21·47
5. Punjab	39·69	39·39	·30	...	...	...	...
6. Burma	33·75	13·37	—·50	...	...	10·00	10·88
7. Bihar and Orissa	41·37	14·88	—·86	...	—2·36	...	29·71
8. Central Provinces	23·40	16·69	2·53	·38	·10	·19	3·51
9. Assam	15·70	11·31	...	·33	—·23	...	4·29
Total	4,90·38	2,56·77	—2·02	4·75	—4·11	11·44	2,23·55

Owing to the need for economy, no material progress with the spending of these grants is likely to be made in the ensuing year. As stated above, however, a substantial provision is being made for further expenditure from ordinary Provincial resources during the next year. The *minus* figures against some of the provinces indicate that it will not be possible to utilise fully the recurring grants from Imperial revenues for educational expenditure.

REVENUE.

(a) Imperial.

Revised, 1916-17.

115. The Revised estimate for 1916-17 exceeds the Budget by R1·28 lakhs, owing to a refund by the Peshawar Municipality of a grant made to it for the construction of a training college. The Budget estimate for 1917-18 provides for normal receipts.

Budget, 1917-18.

(b) Provincial.

Revised, 1916-17.

116. The increase of R1·27 lakhs in the Revised estimate over the Budget for the current year is due to higher fee income and certain special receipts in several provinces. The Budget estimate for 1917-18 provides for further growth in receipts.

Budget, 1917-18.

23.—ECOLESIASTICAL.

EXPENDITURE.

	Accounts, 1913-1914.	Accounts, 1914-1915.	Accounts, 1915-1916.	1916-1917.		Budget, 1917-1918.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General	1,72,059	1,84,119	1,72,073	1,95,000	1,69,000	1,76,000
2. Delhi	12,691	16,083	17,890	20,000	14,000	18,000
3. Baluchistan	22,456	21,772	25,075	28,000	26,000	27,000
4. North-West Frontier	43,012	43,958	52,088	54,000	52,000	57,000
5. Madras	3,27,854	3,23,132	3,50,120	3,52,000	3,37,000	3,66,000
6. Bombay	3,42,065	3,22,831	3,17,201	3,33,000	3,70,000	4,64,000
7. Bengal	1,84,515	1,90,758	1,89,362	2,00,000	1,72,000	1,78,000
8. United Provinces	2,71,749	2,59,009	2,87,932	2,89,000	2,57,000	2,65,000
9. Punjab	2,44,884	2,46,590	2,61,357	2,60,000	2,49,000	2,60,000
10. Burma	1,44,884	1,43,624	1,41,366	1,44,000	1,41,000	1,47,000
11. Bihar and Orissa	32,243	33,102	34,893	40,000	36,000	40,000
12. Central Provinces	98,280	97,927	91,913	1,03,000	1,12,000	1,13,000
13. Assam	16,765	19,183	22,566	23,000	19,000	22,000
TOTAL INDIA R	19,13,457	19,02,088	19,63,856	20,41,000	19,54,000	21,33,000
Equivalent in Sterling £	127,564	126,806	130,924	136,100	130,300	142,200
England £	148	413	122	300	300	300
TOTAL £	127,712	127,219	131,046	136,400	130,600	142,500

117. A saving of R 87 lakh is expected in the total grant for the current year, chiefly in consequence of the absence of the Lord Bishop of Madras and of some of the chaplains on leave, and the deputation of others to military duty. The Budget estimate for 1917-18 provides generally for the sanctioned scale of expenditure; provision has also been included for additional chaplains sanctioned for war hospitals and hospital ships in Bombay (R 94 lakh) pending a decision as to the incidence of the expenditure.

Revised, 1916-17.

Budget, 1917-18.

XXA AND 24A.—MEDICAL.

EXPENDITURE.

	Accounts, 1913-1914.	Accounts, 1914-1915.	Accounts, 1915-1916.	1916-1917.		Budget, 1917-1918.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General	7,69,944	6,58,111	6,70,402	6,69,000	7,07,000	7,75,000
2. Delhi	65,824	2,60,911	1,68,155	1,75,000	1,71,000	1,76,000
3. Baluchistan	1,01,060	95,000	1,00,281	1,05,000	94,000	97,000
4. North-West Frontier	2,10,040	1,29,185	1,31,622	1,83,000	1,93,000	1,83,000
Total	11,46,868	11,43,213	10,70,460	11,35,000	11,65,000	12,34,000
<i>Provincial.</i>						
1. Madras	17,59,170	18,01,313	16,76,622	19,79,000	18,56,000	22,89,000
2. Bombay	20,23,803	18,40,309	18,12,721	19,63,000	18,60,000	19,60,000
3. Bengal	25,23,098	24,79,568	22,83,740	22,72,000	23,15,000	26,14,000
4. United Provinces	16,05,500	13,42,993	13,56,449	13,23,000	13,55,000	14,23,000
5. Punjab	9,35,470	13,26,288	12,41,347	9,44,000	8,71,000	11,05,000
6. Burma	17,12,848	19,05,125	17,51,522	17,23,000	16,10,000	17,68,000
7. Bihar and Orissa	7,21,219	7,56,715	6,37,591	6,16,000	6,47,000	6,96,000
8. Central Provinces	7,89,363	8,33,357	6,94,816	7,34,000	7,27,000	8,57,000
9. Assam	5,39,026	5,71,296	5,61,057	5,42,000	5,26,000	5,67,000
Total	1,26,09,497	1,28,56,964	1,20,15,835	1,21,03,000	1,17,67,000	1,32,79,000
TOTAL INDIA R	1,37,56,365	1,40,00,177	1,30,86,325	1,32,43,000	1,29,32,000	1,45,13,000
Equivalent in Sterling £	917,091	933,345	872,422	882,900	852,100	967,500
England £	1,619	1,356	1,328	1,100	900	1,000
TOTAL £	918,710	934,701	873,750	884,000	853,000	968,500

REVENUE.

	Accounts, 1913-1914.	Accounts, 1914-1915.	Accounts, 1915-1916.	1916-1917.		Budget, 1917-1918.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General	6,037	6,011	6,164	6,000	6,000	6,000
2. Delhi	826	1,404	2,593	2,000	2,000	1,000
3. Baluchistan	1,879	88	264	1,000	1,000	1,000
4. North-West Frontier	181	2,564	1,339	1,000	1,000	1,000
TOTAL	8,923	10,067	10,360	9,000	9,000	8,000
<i>Provincial.</i>						
1. Madras	1,20,530	1,41,876	1,27,918	1,32,000	1,45,000	1,54,000
2. Bombay	2,59,801	2,94,210	3,29,612	3,46,000	4,02,000	3,84,000
3. Bengal	4,18,537	3,92,348	3,59,574	3,81,000	3,74,000	3,62,000
4. United Provinces	46,209	81,473	1,29,942	97,000	96,000	1,00,000
5. Punjab	38,327	43,958	39,960	46,000	41,000	40,000
6. Burma	89,250	91,398	1,01,547	94,000	1,03,000	1,04,000
7. Bihar and Orissa	13,852	18,569	23,872	25,000	38,000	34,000
8. Central Provinces	7,971	9,074	14,234	9,000	9,000	8,000
9. Assam	11,676	9,870	8,272	10,000	11,000	13,000
TOTAL	10,06,153	10,82,776	11,39,931	11,40,000	12,19,000	12,00,000
TOTAL INDIA R	10,15,076	10,92,843	11,50,291	11,49,000	12,28,000	12,08,000
Equivalent in Sterling £	67,672	72,856	76,656	76,600	81,800	80,500
England £	676	633	562	500	400	400
TOTAL £	68,348	73,489	77,218	77,100	82,200	80,900

118. The expenditure and receipt heads "Medical" have been split up into two heads designated "Medical" and "Sanitation". The receipts and charges of the X-Ray Institute and the Central Research Institute which were formerly recorded under the head "Scientific and Miscellaneous Departments" have also been transferred to the new heads "Medical" and "Sanitation" respectively. The figures of the Budget estimate for 1916-17 and of the actuals of previous years have been recast in accordance with this re-arrangement, and the new figures are shown in the above table.

EXPENDITURE.

(a) *Imperial (India and England).*

119. The Revised estimate for 1916-17 does not differ materially from the Budget. The Budget estimate for 1917-18 provides for some increase in the expenditure on the X-Ray Institute and on medical establishments.

(b) *Provincial.*

120. The expenditure in 1916-17 is expected to be less than the Budget provision by R3.41 lakhs. The decrease occurs chiefly in Madras, Burma, Bombay and the Punjab and is due to the deputation of officers to military duty and lapses in the grants for the maintenance of hospitals and dispensaries.

121. The Budget estimate for 1917-18 is taken at R15.12 lakhs more than the Revised for the current year. Provision has been made for the cost of sanctioned establishments and for normal charges generally; for larger grants to local bodies in Madras (R2.10 lakhs) of which R1.50 lakhs are for buildings for medical institutions; for a grant of R3.50 lakhs to the Belgatchia Medical College in Bengal; for non-recurring expenditure in connection with the King Edward Memorial Hospital scheme and certain additional establishment in the new Mayo and Albert Victor Hospitals in the Punjab (R1.93 lakhs); and for improvement of dispensary buildings and quarters for the subordinate medical staff in the Central Provinces (R1.40 lakhs).

REVENUE.

(a) *Imperial.*

122. The figures show little variation.

(b) *Provincial.*

123. The increase in the Revised for the current year over the Budget is due mainly to a rise in hospital receipts in Bombay owing to the revised scale of fees charged to paying patients. The Budget for 1917-18 does not differ materially from the current year's Revised.

XXB AND 24B.—SANITATION.

EXPENDITURE.

	Accounts, 1913-14.	Accounts, 1914-15.	Accounts, 1915-16.	1916-17.		Budget, 1917-18.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General	8,50,642	8,29,344	5,65,050	9,71,000	5,93,000	11,16,000
2. Delhi	1,20,058	2,60,279	1,13,058	60,000	2,02,000	60,000
3. Baluchistan	13,712	11,146	10,677	12,000	11,000	10,000
4. North-West Frontier	16,211	1,21,332	2,59,711	2,47,000	2,26,000	2,39,000
Total	10,00,623	12,22,101	9,48,496	12,90,000	10,32,000	14,25,000
<i>Provincial.</i>						
1. Madras	7,27,228	7,16,908	33,51,417	19,89,000	18,69,000	13,76,000
2. Bombay	6,97,167	6,59,805	5,73,767	7,69,000	6,16,000	10,85,000
3. Bengal	3,27,361	5,35,586	4,15,035	5,53,000	5,15,000	5,98,000
4. United Provinces	21,48,722	19,07,308	14,31,461	15,63,000	14,73,000	16,21,000
5. Punjab	4,36,923	14,97,202	7,24,833	7,25,000	8,35,000	7,67,000
6. Burma	3,56,692	13,09,635	9,37,463	9,11,000	9,11,000	9,10,000
7. Bihar and Orissa	1,93,189	2,46,474	3,27,032	5,27,000	3,12,000	5,45,000
8. Central Provinces	3,77,242	5,65,249	5,36,972	5,97,000	6,09,000	6,53,000
9. Assam	1,16,585	1,34,426	1,06,657	1,29,000	1,29,000	1,49,000
Total	53,81,114	75,72,591	84,04,637	77,63,000	72,70,000	77,04,000
TOTAL INDIA £	63,81,787	87,94,692	93,53,133	90,53,000	83,02,000	91,29,000
Equivalent in Sterling £	425,449	586,313	623,542	603,500	553,500	608,600
England £	6,700	4,984	1,744	2,000	2,000	2,000
Total	432,149	591,297	625,286	605,500	555,500	610,600

REVENUE.

	Accounts, 1913-1914.	Accounts, 1914-1915.	Accounts, 1915-1916.	1916-1917.		Budget, 1917-1918.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General	8,206	20,817	29,665	15,000	52,000	60,000
2. Baluchistan . . . . .	...	...	...	...	...	...
3. North-West Frontier . . . . .	...	1,224	5,310	7,000	...	...
TOTAL	8,206	22,041	34,975	22,000	52,000	60,000
<i>Provincial.</i>						
1. Madras	71,186	9,685	10,634	10,000	18,000	10,000
2. Bombay	18,169	11,941	12,927	16,000	18,000	16,000
3. Bengal	1,770	2,210	660	...	93,000	12,000
4. United Provinces	26,276	63,462	80,666	30,000	42,000	30,000
5. Punjab	26,404	41,964	37,853	70,000	97,000	81,000
6. Burma	15,140	14,860	20,411	16,000	27,000	20,000
7. Bihar and Orissa . . . . .	...	...	2,967	...	12,000	16,000
8. Central Provinces	9,415	9,594	20,579	10,000	33,000	30,000
9. Assam	12,244	14,095	18,983	22,000	27,000	27,000
TOTAL	1,80,604	1,67,811	2,05,880	1,74,000	3,67,000	2,42,000
TOTAL INDIA £	1,88,810	1,89,852	2,40,855	1,96,000	4,19,000	3,02,000
Equivalent in sterling £	12,587	12,657	16,057	13,000	27,900	20,100

EXPENDITURE.

(a) Imperial (India and England.)

124. The Revised estimate for 1916-17 is less than the Budget by **₹2.58** Revised, 1916-17. lakhs. The decrease is nominal and is due to the assignment to Provincial Governments of **₹2.64** lakhs out of the reserve of **₹3.70** lakhs for sanitary expenditure, provision for which was included in the Imperial section in the Budget estimate. There is an increase of **₹1.42** lakhs in Delhi of which **₹.80** lakh is due to an allotment from the reserve provision for a drainage scheme. The balance relates to a grant to the Municipal Committee for relieving it from departmental charges on works executed by the Public Works Department, but a nearly equivalent saving arises from the resumption of the recurring grant of **₹.50** lakh from Imperial revenues made to Bangalore for expenditure on sanitation, in consequence of the decision that special expenditure in Bangalore should be met from the revenues of the Assigned Tract.

125. The reserve of **₹3.70** lakhs provided in the Budget for 1916-17 out of the recurring appropriation of **₹51** lakhs from Imperial revenues for the improvement of sanitation will be utilised as shown below :—

	(Lakhs of Rupees.)
(i) Assigned to Provincial Governments as follows:—	
(a) to the Punjab for a non-recurring grant to the Simla Municipal Committee in connection with the Dhar Housing Scheme	1.61
(b) to the United Provinces for the improvement of the pilgrim route to Badrinath and Kedarnath (non-recurring)	1.00
(c) To Bihar and Orissa for a recurring grant to the local Haj committee . . . . .	.03
	2.64
(ii) To Delhi for a drainage scheme . . . . .	.80
(iii) Miscellaneous items . . . . .	.26
Total	3.70

126. The Budget estimate for 1917-18 exceeds the Revised for the current year by **₹3.93** lakhs. Provision has been made for the cost of sanctioned establishments and normal charges generally; and for a reserve of **₹5.67** lakhs. The reduction of **₹1.42** lakhs in the expenditure in Delhi is due to the absence of the special outlay mentioned in paragraph 124. Budget, 1917-18.

127. Out of the special appropriation of **₹51** lakhs referred to in paragraph 125, **₹37.83** lakhs have been assigned permanently to Provincial Governments or allotted for recurring outlay in minor administrations. From the balance of **₹13.17** lakhs, **₹3** lakhs will be paid in 1917-18 to the Indian Research Fund and **₹1** lakh to the Peshawar municipality; and **₹5.67** lakhs will be held in reserve to meet pressing demands that may come forward during the ensuing year. The residue of **₹3.50** lakhs will be temporarily resumed in view of the financial situation, and will be made available for expenditure on sanitation later, on the return of normal conditions.

(b) Provincial.

128. The Revised estimate for 1916-17 is less than the Budget by **₹4.93** Revised, 1916-17. lakhs. The latter included special allotments aggregating about **₹34** lakhs for outlay from recurring and non-recurring grants made from Imperial revenues for the development of sanitation. The expenditure from these grants is now estimated at **₹38** lakhs inclusive of expenditure from the assignments made during the current year as stated in paragraph 125. Of this amount, **₹35** lakhs only are recorded under Sanitation, the balance being shown under Civil Works. There is thus a decrease of **₹6** lakhs in the provision for expenditure from ordinary Provincial resources, which is the result of variations in several provinces, mainly in the grants in aid of sanitary projects.

129. The Budget estimate for 1917-18 exceeds the Revised for the current year by **₹4.34** lakhs. The provision under Sanitation for expenditure from Budget, 1917-18.

special Imperial grants amounts to about R36 lakhs against a probable expenditure of R35 lakhs in the current year. Provision has generally been made for the full cost of sanctioned establishments as well as for an expansion of outlay in aid of sanitary schemes in several provinces, Madras and the Punjab being the only provinces which provide for a material decrease in the total expenditure.

130. The following table shows the progress made by the Provincial Governments in utilising the various non-recurring grants made from Imperial revenues in recent years (beginning from 1911-12) in aid of sanitation. To simplify the position, it has been assumed that the recurring grants are fully utilised before any expenditure is debited against the non-recurring grants; and the *minus* figure in 1916-17 and 1917-18 against some of the provinces indicates that the recurring grants will not be spent in full during the year.

[In lakhs of rupees.]

Province.	Grants to end of 1917-18.	EXPENDITURE.				Unspent on balance on 31st March 1918.	
		To end of 1915-16.	In 1916-17 (Revised) recorded under		In 1917-18 (Budget) recorded under		
			Sanitation.	Other heads.	Sanitation.		Other heads.
Madras	39.25	34.54	4.71	...	...	...
Bombay	37.95	18.10	-5.27	...	-1.15	...	
Bengal	40.55	10.25	-2.75	...	-2.50	...	
United Provinces	52.20	30.56	1.00	...	1.00	...	
Punjab	30.58	19.30	.11	...	...	...
Burma	21.50	12.66	...	...	...	...
Bihar and Orissa	17.82	11.21	...	.27	...	...
Central Provinces	16.50	7.87	1.77	.17	2.07	.03	
Assam	6.96	6.21	.75	...	-.39	...	
Total	2,63.31	1,50.70	.32	.44	-.97	.03	

No material expenditure from the special grants is expected in the current and next years. Only two of the provinces expect to utilise in 1917-18 a portion of the unspent balances of the non-recurring grants; while in three others, the recurring grants will not be spent in full.

REVENUE.

(a) Imperial.

131. The figures do not show any important variation.

(b) Provincial.

Revised, 1916-17.

Budget, 1917-18.

132. The increase in the Revised estimate for the current year over the Budget is due chiefly to contributions received from the Indian Research Fund in Bengal for anti-malarial and other enquiries. The Budget estimate for 1917-18 provides for normal receipts.

25.—POLITICAL.

	Accounts, 1913-1914.	Accounts, 1914-1915.	Accounts, 1915-16.	1916-1917.		Budget, 1917-1918.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General	66,13,582	64,80,080	76,84,254	63,68,000	1,35,11,000	1,48,21,000
2. Delhi . . . . .	...	810	1,236	1,000	1,000	1,000
3. Baluchistan	24,15,124	24,13,424	25,32,825	25,77,000	30,22,000	27,42,000
4. North-West Frontier	31,59,306	31,60,054	33,77,182	38,68,000	38,62,000	50,53,000
5. Punjab	6,92,886	6,23,229	6,22,022	6,24,000	5,97,000	6,13,000
6. Other Provinces	6,56,541	6,67,596	7,54,390	6,99,000	7,90,000	9,10,000
TOTAL	1,35,37,439	1,33,45,193	1,49,72,209	1,41,32,000	2,17,83,000	2,41,40,000
<i>Provincial.</i>						
1. Madras	88,834	85,269	85,757	89,000	89,000	89,000
2. Bombay	4,36,079	5,15,841	5,02,820	5,47,000	5,16,000	5,30,000
3. Bengal	32,975	18,358	23,187	23,000	2,77,000	2,36,000
4. United Provinces	2,797	3,960	4,264	8,000	6,000	8,000
5. Burma	13,58,283	18,26,178	11,89,489	19,56,000	10,37,000	17,33,000
6. Bihar and Orissa	64,917	57,363	39,687	56,000	49,000	60,000
7. Central Provinces	23,716	34,483	30,422	33,000	40,000	44,000
8. Assam	16,15,626	6,03,759	5,68,221	5,82,000	5,34,000	5,95,000
TOTAL	36,23,227	31,45,211	24,43,847	32,99,000	25,48,000	32,95,000
TOTAL INDIA . R	1,71,60,666	1,64,90,404	1,74,16,056	1,74,31,000	2,43,31,000	2,74,35,000
Equivalent in Sterling £	1,144,044	1,099,360	1,161,070	1,162,100	1,622,100	1,829,000
England £	15,146	23,975	6,957	16,400	30,900	24,200
TOTAL . £	1,159,190	1,123,335	1,168,027	1,178,500	1,653,000	1,853,200

133. The Imperial outlay shown against "Other Provinces" consists of the charges of the Political Residency at Aden and certain other expenditure—mainly in connection with political refugees and State prisoners—in several provinces.

(a) *Imperial—India and England.*

134. The expenditure in 1916-17 is likely to exceed the Budget provision by R78.68 lakhs, owing mainly to special expenditure in Persia necessitated by the war. The total Budget for 1917-18 is more than the Revised estimate for 1916-17 by R22.57 lakhs. An increase is expected in the special expenditure in Persia, and in the cost of militia employed on the North-West Frontier.

(b) *Provincial.*

135. The total expenditure in 1916-17 is expected to fall short of the Budget by R7.51 lakhs. A saving of R9.67 lakhs is anticipated in the special expenditure in Burma and Assam in connection with the administration and proper control of the North-East Frontier; a portion of the saving will be utilised for increased expenditure in Bengal, mainly on account of allowances to *détenus* under the Defence of India and other Acts. The Budget estimate for 1917-18 exceeds the Revised for the current year by R7.47 lakhs owing to the inclusion of normal provision for special expenditure on the North-East Frontier.

XXI A. AND 26 A.—AGRICULTURE.

EXPENDITURE.

	Accounts, 1913-1914.	Accounts, 1914-1915.	Accounts, 1915-1916.	1916-1917.		Budget, 1917-1918.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General	7,68,693	7,57,462	7,71,720	8,00,000	8,23,000	11,24,000
2. Delhi	7,293	10,860	10,705	12,000	12,000	12,000
3. Baluchistan	22,887	27,624	36,672	31,000	27,900	36,000
4. North-West Frontier	1,05,234	84,757	80,060	94,000	70,000	1,53,000
5. Other Provinces	3,36,908	28,555	27,139	...	...	...
TOTAL	12,41,020	9,09,258	9,26,346	9,37,000	9,37,000	13,25,000
<i>Provincial.</i>						
1. Madras	8,95,246	8,83,060	11,21,167	11,82,000	12,29,000	14,50,000
2. Bombay	10,70,232	12,45,834	12,06,261	13,20,000	12,66,000	15,71,000
3. Bengal	9,06,776	10,22,161	11,39,162	11,29,000	11,00,000	12,26,000
4. United Provinces	11,90,486	12,20,008	12,74,821	12,08,000	12,54,000	21,66,000
5. Punjab	8,55,270	11,45,530	11,82,849	12,86,000	12,33,000	24,45,000
6. Burma	4,69,492	5,31,738	6,03,974	6,05,000	6,12,000	6,92,000
7. Bihar and Orissa	4,46,941	4,73,448	4,73,647	4,97,000	4,67,000	5,98,000
8. Central Provinces	7,25,222	7,37,743	7,81,238	3,87,000	3,59,000	11,76,000
9. Assam	2,04,544	2,84,524	2,33,032	2,57,000	2,94,000	3,16,000
TOTAL	67,64,209	75,44,046	80,16,251	83,71,000	83,14,000	1,16,40,000
TOTAL INDIA	80,05,229	84,53,304	89,42,597	93,08,000	92,51,000	1,29,65,000
Equivalent in Sterling £	533,682	563,554	596,173	620,500	616,800	864,300
England	1,257	2,631	1,328	1,800	3,500	2,000
TOTAL	534,939	566,185	597,501	622,300	620,300	866,300

REVENUE.

	Accounts, 1913-1914.	Accounts, 1914-1915.	Accounts, 1915-1916.	1916-1917.		Budget, 1917-1918.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General	1,28,052	1,23,632	1,55,342	1,54,000	1,69,000	2,18,000
2. Delhi	1,086	100	...	...	...	...
3. Baluchistan	1,612	4,042	2,260	5,000	4,000	4,000
4. North-West Frontier	2,167	1,993	2,450	6,000	3,000	6,000
TOTAL	1,32,917	1,34,767	1,60,052	1,65,000	1,76,000	2,28,000
<i>Provincial.</i>						
1. Madras	1,00,652	1,19,810	1,70,924	1,58,000	2,04,000	2,20,000
2. Bombay	1,22,622	1,17,134	1,52,129	1,80,000	1,80,000	1,90,000
3. Bengal	78,756	71,678	1,01,156	94,000	1,05,000	1,05,000
4. United Provinces	1,83,256	1,80,094	1,98,213	2,52,000	2,43,000	3,13,000
5. Punjab	2,16,560	1,72,827	2,27,457	1,94,000	2,03,000	2,41,000
6. Burma	13,851	14,112	16,026	20,000	20,000	15,000
7. Bihar and Orissa	21,407	18,242	25,674	30,000	30,000	35,000
8. Central Provinces	1,10,198	1,10,341	1,10,759	1,24,000	1,26,000	1,27,000
9. Assam	8,232	9,256	14,582	16,000	20,000	66,000
TOTAL	8,55,534	8,13,494	10,16,920	10,68,000	11,37,000	13,12,000
TOTAL INDIA	9,88,451	9,48,261	11,76,972	12,33,000	13,13,000	15,40,000
Equivalent in sterling £	65,897	63,217	73,465	82,200	87,600	102,700

EXPENDITURE.

(a) *Imperial (India and England).*

136. The Revised estimate for the current year does not differ materially from the Budget. The Budget estimate for 1917-18 provides generally for sanctioned establishments and includes grants of (i) R1 lakh for a committee to investigate the possibility of increasing the production of long staple cotton in India and (ii) R1.50 lakhs for Imperial expenditure on agricultural and allied objects from the profits of the wheat scheme of 1915, R.50 lakh out of the latter sum relating to expenditure in the North-West Frontier Province. It also includes allotments for special expenditure on apparatus, etc., in the Bacteriological laboratory at Mukteswar and for the creation of a separate Veterinary Department in the North-West Frontier Province, the provision for which was not utilised in the current year.

(b) *Provincial.*

137. The total Revised estimate for 1916-17 does not differ materially from the Budget, lapses in grants in some of the provinces being nearly counter-balanced by unimportant excesses in others. The Budget estimate for 1917-18 exceeds the Revised for 1916-17 by R33.26 lakhs. Grants aggregating R22.20 lakhs have been made for expenditure on agricultural and cognate objects from the profits of the wheat scheme of 1915, namely, in the Punjab (10.70 lakhs), the United Provinces (R7.75 lakhs), the Central Provinces (R2.25 lakhs) and Bombay (R1.50 lakhs). Special allotments have also been made in almost all the provinces from ordinary Provincial resources for the expansion of the operations of the agricultural and allied departments.

REVENUE.

(a) *Imperial.*

138. The Revised estimate for 1916-17 does not differ materially from the Budget. The Budget estimate for 1917-18 provides for increased receipts from the manufacture of serum.

(b) *Provincial.*

139. The variations between the Budget and Revised estimates for the current year and between the latter and the Budget estimate for the next year are due to increased receipts in most of the provinces consequent on the opening of new farms, etc.

XXI B AND 26 B.—SCIENTIFIC AND MISCELLANEOUS DEPARTMENTS.

EXPENDITURE.

	Accounts, 1913-1914.	Accounts, 1914-1915.	Accounts, 1915-1916.	1916-1917.		Budget, 1917-1918.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General	43,30,759	41,42,629	38,65,573	40,54,000	41,17,000	41,70,000
2. Delhi	9,200	8,500	2,775	...	11,000	1,000
3. Baluchistan	11,988	6,903	10,024	13,000	13,000	13,000
4. North-West Frontier	9,749	8,889	8,479	11,000	9,000	9,000
5. Other Provinces	34,545	34,554	36,620	37,000	37,000	37,000
TOTAL	43,96,251	42,01,475	39,43,471	41,15,000	41,87,000	42,30,000
<i>Provincial.</i>						
1. Madras	8,82,452	9,68,100	10,27,401	12,37,000	13,50,000	15,55,000
2. Bombay	1,33,320	1,49,990	1,52,064	1,51,000	1,51,000	3,17,000
3. Bengal	5,19,023	5,16,108	4,47,690	6,44,000	4,63,000	5,83,000
4. United Provinces	98,295	86,787	1,11,509	1,02,000	1,19,000	1,01,000
5. Punjab	1,10,418	1,01,133	1,39,277	1,62,000	1,46,000	1,75,000
6. Burma	69,103	80,931	73,712	74,000	85,000	82,000
7. Bihar and Orissa	30,303	25,936	21,634	31,000	32,000	26,000
8. Central Provinces	72,130	68,995	79,172	1,00,000	93,000	1,17,000
9. Assam	93,218	84,227	87,599	86,000	84,000	84,000
TOTAL	20,06,262	20,82,207	21,40,058	25,87,000	25,23,000	30,40,000
TOTAL INDIA	64,02,513	62,83,682	60,83,529	67,02,000	67,10,000	72,70,000
Equivalent in Sterling £ England (mainly stores)	426,835	418,912	405,568	446,800	447,300	484,700
£	33,529	34,815	26,490	40,100	43,800	52,500
TOTAL	460,364	453,727	432,058	486,900	491,100	537,200

REVENUE.

	Accounts, 1913-1914.	Accounts, 1914-1915.	Accounts, 1915-1916.	1916-1917.		Budget, 1917-1918.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General	1,28,843	1,40,748	1,17,564	1,16,000	1,24,000	1,16,000
2. Delhi	4,689	4,677	938	1,000	1,000	1,000
3. Baluchistan	736	214	8	...	...	...
4. North-West Frontier	212	283	135	1,000	...	...
TOTAL	1,34,460	1,45,922	1,18,645	1,18,000	1,25,000	1,17,000
<i>Provincial.</i>						
1. Madras	5,71,567	8,67,866	11,13,461	10,87,000	15,89,000	17,61,000
2. Bombay	17,726	46,123	36,455	54,000	44,000	1,27,000
3. Bengal	1,98,925	4,61,291	6,04,849	5,22,000	7,50,000	7,81,000
4. United Provinces	25,339	21,263	22,119	23,000	23,000	23,000
5. Punjab	1,555	7,159	27,245	29,000	32,000	30,000
6. Burma	310	2,177	3,993	1,000	5,000	5,000
7. Bihar and Orissa	3,740	2,837	2,874	5,000	2,000	2,000
8. Central Provinces	32,194	28,184	26,608	26,000	28,000	28,000
9. Assam	10,186	9,594	11,409	...	20,000	2,000
TOTAL	8,61,542	14,46,499	18,49,023	17,47,000	24,93,000	27,59,000
TOTAL INDIA	9,96,002	15,92,421	19,67,668	18,65,000	26,18,000	28,76,000
Equivalent in Sterling £ England	66,400	106,161	131,178	124,400	174,600	191,700
£	962	624	557	800	900	700
TOTAL	67,362	106,785	131,735	125,200	175,500	192,400

Details of expenditure shown against "Imperial" in the preceding table.

	Accounts, 1913-1914.	Accounts, 1914-1915.	Accounts, 1915-1916.	1916-1917.		Budget, 1917-1918.
				Budget.	Revised.	
<i>(a) Scientific—</i>						
i. Survey of India .	25,94,036	23,51,144	21,73,009	23,28,000	21,07,000	24,07,000
ii. Geological Survey	3,06,073	2,64,322	2,40,800	2,61,000	2,32,000	2,40,000
iii. Meteorological Survey	4,27,266	4,54,563	4,32,342	4,50,000	4,38,000	4,39,000
iv. Archaeological Survey	3,03,433	3,37,503	3,09,368	2,86,000	3,29,000	2,71,000
v. Zoological Survey	...	...	...	...	46,000	1,03,000
vi. Central Museum .	1,44,177	1,41,049	1,34,001	1,38,000	89,000	31,000
vii. Other items . .	75,251	93,592	67,723	60,000	69,000	70,000
<i>(b) Labour and Emig- ration—</i>						
Emigration and other charges	4,249	4,984	21,123	18,000	19,000	19,000
<i>(c) Statistics—</i>						
i. Bureau of Com- mercial Intelli- gence, and other charges	1,58,519	1,71,530	1,92,503	1,86,000	2,03,000	1,85,000
ii. Census	40,802	2,510	2,057	3,000	2,000	3,000
<i>(d) Miscellaneous—</i>						
i. Imperial Library	39,632	44,462	45,723	45,000	44,000	73,000
ii. Examinations	47,530	51,224	45,782	46,000	48,000	48,000
iii. Chief Inspector of Explosives	82,939	79,825	87,808	87,000	88,000	88,000
iv. Acetone Factory .	...	...	...	...	2,60,000	40,000
v. Inspector of Mines	98,312	1,12,723	1,25,498	1,30,000	1,22,000	1,36,000
vi. Controller of Patents	39,768	32,231	33,462	42,000	41,000	41,000
vii. Actuary to Govern- ment of India	21,115	22,641	22,315	24,000	24,000	24,000
viii. Other items . .	7,979	4,167	6,993	10,000	9,000	9,000
TOTAL R	43,95,251	42,01,475	39,43,471	41,15,000	41,87,000	42,30,000

140. The figures of expenditure shown against "Other Provinces" in the table at page 74 represent outlay incurred in the several provinces in connection with ethnographical surveys and census operations, as well as the cost of the Archaeological Department in Burma. The receipts and charges connected with the X-Ray Institute at Dehra Dun and the Central Research Institute at Kasauli which were formerly shown under this head have now been transferred to the heads "Medical" and "Sanitation" respectively. The figures of the Budget estimate for 1916-17 and the actuals of the preceding years shown in the table at page 74 have been corrected so as to exclude these transactions.

EXPENDITURE.

(a) Imperial—India and England.

141. The total expenditure in 1916-17 will exceed the Budget estimate by R1 27 lakhs. An expenditure of R2 60 lakhs is anticipated on the Acetone factory in Bangalore, the provision for which was included in the Budget estimate under "46.—Army." On the other hand, there will be a lapse of R2 21 lakhs in the grant for the Survey of India owing to a larger programme of work undertaken for other Departments and a consequent curtailment in the operations chargeable to this head. There will also be minor excesses over the grants for other items of expenditure.

Budget, 1917-18.

142. The Budget estimate for 1917-18 is higher than the Revised estimate for the current year by ₹1.73 lakhs. The increase is mainly due to a normal programme of survey operations and a higher provision for the purchase of stores in England, partly counterbalanced by the omission of the initial expenditure on the Acetone factory included in the Revised.

(b) *Provincial.*

Revised, 1916-17.

143. The total Revised estimate for 1916-17 does not differ materially from the Budget. The lump provision of ₹1.30 lakhs for the development of industries in Bengal included in the Budget will lapse almost wholly. On the other hand, an excess of ₹1.13 lakhs is expected in Madras mainly on account of larger purchases of cinchona bark. The Budget for 1917-18 is taken at ₹5.17 lakhs more than the Revised estimate for the current year. The increases occur (i) in Madras (₹2.05 lakhs) due to a larger provision for the development of industries and cinchona plantations and in connection with soap and chank experiments, (ii) in Bombay (₹1.66 lakhs) owing to the provincialization of the receipts and charges of the steam boiler inspection establishment which have hitherto formed a local fund, and to a proposed grant to the Institute of Science in Bangalore, and (iii) in Bengal (₹1.20 lakhs) mainly due to the inclusion of a lump provision (₹.80 lakh) for the development of industries.

Budget, 1917-18.

REVENUE.

(a) *Imperial.*

144. The figures show little variation.

(b) *Provincial.*

Revised, 1916-17.

145. The improvement in revenue in 1916-17 over the Budget estimate occurs mainly in the receipts from the cinchona plantations in Bengal and Madras owing to larger sales of quinine and higher prices. The Budget estimate for 1917-18 anticipates a further rise of ₹2.66 lakhs in the revenue owing chiefly to higher receipts in Madras from fisheries and to the inclusion of provision for receipts from the steam boiler department in Bombay which will be provincialized from 1917-18.

Budget, 1917-18.

27.—TERRITORIAL AND POLITICAL PENSIONS.

	Accounts, 1913-1914.	Accounts, 1914-1915.	Accounts, 1915-1916.	1916-1917.		Budget, 1917-1918.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General	1,12,559	1,14,693	1,01,560	1,19,000	1,11,000	1,17,000
2. Delhi	38,635	55,684	47,698	51,000	46,000	45,000
3. Baluchistan	49,278	43,632	36,788	38,000	37,000	38,000
4. North-West Frontier	66,975	60,273	57,870	61,000	61,000	61,000
5. Madras	3,53,700	3,13,673	3,09,757	3,22,000	3,11,000	3,14,000
6. Bombay	5,31,218	5,06,921	4,71,049	4,87,000	4,79,000	4,79,000
7. Bengal	7,93,332	7,45,598	7,21,338	7,34,000	7,20,000	7,23,000
8. United Provinces	7,52,347	7,02,312	7,70,124	8,00,000	7,84,000	7,78,000
9. Punjab	81,633	73,494	2,24,463	72,000	73,000	76,000
10. Burma	1,48,662	1,50,766	1,31,916	1,32,000	1,24,000	1,26,000
11. Bihar and Orissa	40,762	30,670	69,803	55,000	58,000	54,000
12. Central Provinces	1,71,252	1,68,752	1,78,338	1,76,000	1,76,000	1,78,000
13. Assam	4,511	4,592	7,343	8,000	8,000	8,000
TOTAL INDIA . R	31,42,969	29,71,065	31,27,877	30,55,000	29,88,000	29,97,000
Equivalent in Sterling £	209,531	198,071	208,525	203,700	199,200	199,800
England £	11,189	10,550	10,550	10,600	10,600	10,600
TOTAL . £	220,720	208,621	219,075	214,300	209,800	210,400

146. The figures show little variation.

28.—CIVIL FURLOUGH AND ABSENTEE ALLOWANCES.

	Accounts, 1913-1914.	Accounts, 1914-1915.	Accounts, 1915-1916.	1916-1917.		Budget, 1917-1918.
				Budget.	Revised.	
<i>Imperial.</i>						
India R	19,208	9,018	11,692	19,000	29,000	23,000
Equivalent in Sterling £	1,280	601	780	1,300	1,900	1,500
England £	450,326	359,838	235,054	228,000	260,000	260,000
TOTAL £	451,606	360,439	235,834	229,300	261,900	261,500

147. Almost the whole of the expenditure recorded under this head is incurred in England. Leave allowances of officers paid in India are charged to the same head as their salaries, and the small sums shown against India represent leave allowances of officers lent to Foreign States, etc.

Revised, 1916-17.

Budget, 1917-18.

148. The Revised estimate for 1916-17 exceeds the Budget by £32,600 owing to an increase in the number of officers on leave out of India. The Budget estimate for 1917-18 practically repeats the Revised for the current year.

XXII AND 29.—SUPERANNUATION.

EXPENDITURE.

	Accounts, 1913-14.	Accounts, 1914-15.	Accounts, 1915-16.	1916-17.		Budget, 1917-18.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General	12,06,141	12,58,489	12,24,674	12,52,000	12,44,000	12,56,000
2. Delhi	1,70,773	1,77,034	1,96,313	1,76,000	2,01,000	1,75,000
3. Baluchistan	29,244	30,695	32,775	34,000	39,000	49,000
4. North-West Frontier	1,70,624	1,70,864	1,76,011	1,95,000	1,76,000	1,78,000
5. Other Provinces	1,08,782	1,03,652	99,598	1,03,000	99,000	94,000
TOTAL	16,85,584	17,40,734	17,29,374	17,63,000	17,59,000	17,52,000
<i>Provincial.</i>						
1. Madras	31,24,098	33,83,557	33,08,215	33,20,000	33,41,000	34,65,000
2. Bombay	36,44,035	38,24,933	38,59,390	39,29,000	39,06,000	39,27,000
3. Bengal	31,00,238	31,98,648	31,41,809	33,71,000	32,90,000	34,11,000
4. United Provinces	34,60,937	36,11,250	35,97,913	37,10,000	37,38,000	38,76,000
5. Punjab	21,72,893	22,61,743	23,15,418	25,34,000	25,04,000	26,68,000
6. Burma	9,27,028	10,72,693	10,97,040	11,71,000	11,50,000	11,70,000
7. Bihar and Orissa	9,07,634	9,21,218	10,02,672	10,31,000	10,31,000	10,66,000
8. Central Provinces	8,66,965	8,88,283	9,61,856	9,90,000	10,45,000	10,83,000
9. Assam	2,83,152	3,08,095	3,35,677	3,37,000	3,41,000	3,45,000
TOTAL	1,84,87,030	1,94,70,450	1,96,19,990	2,03,93,000	2,03,46,000	2,10,11,000
TOTAL INDIA R	2,01,72,594	2,12,11,184	2,13,49,364	2,21,56,000	2,21,05,000	2,27,63,000
Equivalent in Sterling £	1,344,840	1,414,079	1,423,291	1,477,000	1,473,700	1,517,500
England £	2,054,647	2,065,655	2,046,992	2,052,000	2,019,000	2,013,000
TOTAL £	3,399,487	3,479,734	3,470,283	3,529,000	3,492,700	3,536,500

REVENUE.

	Accounts, 1913-14.	Accounts, 1914-15.	Accounts, 1915-16.	1916-17.		Budget, 1917-18.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General	3,54,865	3,87,694	3,55,112	3,51,000	3,79,000	3,76,000
2. Delhi	2,760	3,923	3,756	4,000	4,000	4,000
3. Baluchistan	3,568	5,099	5,458	5,000	5,000	5,000
4. North-West Frontier	19,653	21,324	20,089	21,000	23,000	23,000
5. Other Provinces	9,55,641	10,19,025	10,52,668	10,85,000	10,31,000	10,34,000
TOTAL	13,36,437	14,37,065	14,37,083	14,66,000	14,42,000	14,42,000
<i>Provincial.</i>						
1. Madras	94,511	1,05,362	1,21,255	1,18,000	1,23,000	1,23,000
2. Bombay	3,88,255	4,55,430	4,53,041	4,43,000	4,39,000	4,33,000
3. Bengal	33,836	58,567	54,583	56,000	56,000	56,000
4. United Provinces	70,992	89,365	98,638	1,00,000	1,20,000	1,20,000
5. Punjab	75,601	82,867	1,01,870	1,00,000	80,000	80,000
6. Burma	16,448	18,283	23,692	18,000	24,000	20,000
7. Bihar and Orissa	24,271	31,838	31,716	30,000	40,000	40,000
8. Central Provinces	1,24,284	1,73,420	2,27,244	2,16,000	2,28,000	2,23,000
9. Assam	4,391	6,259	6,232	6,000	6,000	6,000
TOTAL	8,37,639	10,25,391	11,18,271	10,92,000	11,16,000	11,06,000
TOTAL INDIA R	21,74,126	24,62,456	25,55,354	25,58,000	25,58,000	25,48,000
Equivalent in Sterling £	144,941	164,164	170,357	170,500	170,500	169,900
England £	61,869	49,071	43,570	42,800	48,100	46,200
TOTAL £	206,810	213,235	213,927	213,300	218,600	216,100

149. The figures of Imperial revenue shown against " Other Provinces " represent the receipts of certain abolished funds, the assets and liabilities of which were taken over by the Government, as well as the subscriptions paid by members of the Indian Civil Service for securing certain pensionary benefits for their families. The charges on account of such pensions as well as of the pensions of the abolished funds are recorded in the accounts as Imperial expenditure.

EXPENDITURE.

(a) *Imperial—India and England.*

Revised, 1916-17.

150. The expenditure in the current year will be less than the Budget estimate by R4.99 lakhs, the decrease occurring in the pensions of retired officers of the Uncovenanted service in England. The Budget estimate for 1917-18 closely follows the Revised for the current year.

Budget, 1917-18.

(b) *Provincial.*

Revised, 1916-17.

151. The Revised estimate for 1916-17 is less than the Budget by R.47 lakh owing to reduced payments in connection with the commutation of pensions, mainly in Bengal.

Budget, 1917-18.

152. The Budget estimate for 1917-18 provides for the normal growth of the retired list.

REVENUE.

153. The figures show little variation.

XXIII AND 30.—STATIONERY AND PRINTING.
EXPENDITURE.

	Accounts, 1913-1914.	Accounts, 1914-1915.	Accounts, 1915-1916.	1916-1917.		Budget, 1917-1918.
				Budget.	Revised.	
<i>Imperial.</i>						
1. Central Stationery Office	2,77,711	2,32,764	2,46,159	2,46,000	2,62,000	2,61,000
2. Stationery purchased for Central stores.	44,53,180	41,38,635	42,46,143	42,65,000	50,15,000	62,83,000
3. Government Presses (mainly Calcutta, Simla and Delhi)	17,36,923	17,98,939	19,74,654	19,44,000	20,96,000	20,90,000
4. Other charges	11,405	9,390	8,771	9,000	8,000	8,000
5. Deduct—Value of supplies to Local Governments and Administrations and to Postal and Telegraph Department, etc.	-49,68,584	-49,10,865	-49,78,824	-1,88,000	-51,32,000	-53,56,000
6. Delhi	10,198	11,256	16,173	11,000	15,000	15,000
7. Baluchistan	2,100	2,513	1,518	3,000	3,000	3,000
8. North-West Frontier.	1,09,250	1,12,161	1,08,548	1,24,000	1,14,000	1,22,000
TOTAL	16,32,123	13,94,793	16,23,142	14,14,000	23,81,000	34,26,000
<i>Provincial.</i>						
1. Madras	15,87,854	14,79,937	14,84,731	15,85,000	14,60,000	15,75,000
2. Bombay	14,97,543	15,34,087	12,43,301	14,05,000	13,35,000	12,80,000
3. Bengal	14,85,405	12,69,717	13,01,451	13,43,000	12,62,000	13,29,000
4. United Provinces	9,18,067	9,78,237	9,39,632	9,32,000	9,52,000	11,28,000
5. Punjab	6,67,651	7,70,683	7,64,981	8,22,000	7,90,000	8,47,000
6. Burma	6,91,512	7,29,399	6,59,804	7,25,000	6,51,000	6,85,000
7. Bihar and Orissa	3,16,285	5,55,141	6,58,811	6,80,000	6,50,000	6,43,000
8. Central Provinces	4,05,077	4,01,092	3,70,289	4,02,000	3,59,000	3,56,000
9. Assam	1,65,196	1,69,788	1,78,528	1,81,000	1,75,000	1,71,000
TOTAL	77,34,591	78,88,081	76,81,528	80,80,000	76,34,000	80,14,000
TOTAL INDIA R	93,66,714	92,82,874	93,04,670	94,94,000	1,00,15,000	1,14,40,000
Equivalent in Sterling £	624,448	618,359	620,311	632,900	667,700	762,700
England { Stores	99,812	105,818	103,703	99,400	114,600	89,100
{ Other charges £	5,496	7,539	7,030	3,300	9,900	9,500
TOTAL £	729,755	732,266	731,044	740,600	792,200	861,300

REVENUE.

	Accounts, 1913-1914.	Accounts, 1914-1915.	Accounts, 1915-1916.	1916-1917.		Budget, 1917-1918.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General	4,54,839	4,68,362	4,35,460	4,10,000	3,91,000	2,96,000
2. Delhi	5,131	4,479	4,937	8,000	3,000	4,000
3. Baluchistan	205	71	363	...	...	...
4. North-West Frontier.	20,387	23,666	17,730	23,000	23,000	23,000
5. Other Provinces	1,42,784	1,90,986	1,06,617	1,72,000	1,70,000	1,89,000
TOTAL	6,23,346	6,87,564	5,65,107	6,13,000	5,87,000	5,12,000
<i>Provincial.</i>						
1. Madras	1,33,155	1,26,551	1,24,084	1,17,000	1,22,000	1,23,000
2. Bombay	1,13,039	1,24,721	1,32,827	1,17,000	1,27,000	1,27,000
3. Bengal	1,37,862	1,49,604	1,33,395	1,27,000	1,43,000	1,38,000
4. United Provinces	1,67,652	1,54,113	1,61,901	1,59,000	1,65,000	1,67,000
5. Punjab	72,208	79,627	81,573	1,10,000	98,000	1,14,000
6. Burma	52,425	47,328	48,153	43,000	50,000	50,000
7. Bihar and Orissa	29,110	30,478	21,895	25,000	25,000	25,000
8. Central Provinces	64,813	57,202	62,554	60,000	60,000	43,000
9. Assam	7,633	6,718	5,511	7,000	5,000	5,000
TOTAL	7,77,897	7,76,342	7,71,893	7,70,000	7,95,000	7,92,000
TOTAL INDIA R	14,01,243	14,63,906	13,37,000	13,83,000	13,82,000	13,04,000
Equivalent in Sterling £	93,416	97,594	89,134	92,200	92,100	86,900

EXPENDITURE.

*(a) Imperial—India and England.*Revised, 1916-17.

154. The total Imperial expenditure in 1916-17, exclusive of the charges of the commercial departments, is likely to exceed the Budget provision by R12·19 lakhs, the increase being due to higher outlay in the Government Presses and on the purchase of articles of stationery consequent on a rise in prices.

Budget, 1917-18.

The Budget estimate for 1917-18 provides for a further increase in the cost of stationery.

*(b) Provincial.*Revised, 1916-17.

155. The Revised estimate for 1916-17 is less than the Budget by R4·46 lakhs as the result of unimportant lapses in most of the provinces. The Budget estimate for 1917-18 provides for sanctioned establishments and for some increase in the outlay on stationery.

Budget, 1917-18.

REVENUE.

Budget, 1917-18.

156. The Imperial revenue shown against "Other Provinces" represents recovery of the value of stationery supplied to railways and to municipalities and other local bodies. The decrease in the Budget estimate of Imperial revenue for 1917-18 as compared with the Revised estimate for the current year is due to the discontinuance of the supply of country made paper to State Railways through the Stationery department. The figures do not show any important variation in other respects.

XXIV AND 31.—EXCHANGE.

	Accounts, 1913-14.	Accounts, 1914-15.	Accounts, 1915-16.	1916-17.		Budget, 1917-18.
				Budget.	Revised.	
Revenue . . . R	17,96,110	25,942	11,13,815	...	22,00,000	...
Equivalent in Sterling £	119,741	1,729	74,254	...	146,700	...
Expenditure . . . R	...	...	...	...	...	...
Equivalent in Sterling £	...	...	...	...	...	...

157. This head normally records the comparatively small sums which have to be brought to account owing to the fact that the remittances from India to England by means of council bills and transfers, and the remittances in the opposite direction by sterling bills and transfers, are not effected exactly at the rate of 16 pence to the rupee. It may be mentioned that any gain derived from remittances on account of the Gold Standard Reserve is credited to the Reserve and not to general revenues.

158. In the current year, the average rate to be obtained on the net remittance of funds from India to England is estimated at £1=R14.86 and there is accordingly a gain of R40 lakhs on this account. There has however been a loss from exchange of R18 lakhs in the provision of funds for political and military expenditure in Persia owing to a large increase in the amount of the expenditure as the result of war conditions and the heavy depreciation of the rupee in relation to the local kran. The net gain from exchange in the current year will accordingly amount to R22 lakhs. In the Budget estimate for the next year, it is assumed, in accordance with the usual practice, that remittances will be effected at an average rate of par and that there will be neither a gain nor a loss from exchange.

Revised, 1916-17.

Revised, 1916-17.

XXV AND 32.—MISCELLANEOUS.

EXPENDITURE.

	Accounts, 1913-1914.	Accounts, 1914-1915.	Accounts, 1915-1916.	1916-1917.		Budget, 1917-1918.
				Budget.	Revised.	
<i>Imperial.</i>						
1. Remittance charges mainly in connection with movements of Government funds	5,50,289	5,27,011	4,76,511	5,57,000	7,47,000	6,36,000
2. Special Commissions of enquiry	5,61,686	3,23,849	81,815	...	3,61,000	1,98,000
3. Charges arising out of the War adjusted in the Civil Department . . . . .	...	1,15,204	9,61,419	4,69,000	8,70,000	6,04,000
4. Other charges: (a) in Delhi	38,386	88,170	42,081	1,08,000	60,000	1,00,000
(b) in the N.-W. Frontier Province	36,272	46,078	68,803	39,000	42,000	40,000
(c) elsewhere	33,13,006	15,73,432	5,55,300	19,49,000	13,61,000	6,23,000
Total	44,99,619	26,73,744	21,85,929	31,22,000	34,41,000	22,01,000
<i>Provincial.</i>						
1. Madras	5,22,297	4,19,234	4,72,977	4,32,000	4,27,000	4,38,000
2. Bombay	7,79,040	6,20,129	7,84,861	5,54,000	4,93,000	6,62,000
3. Bengal	5,87,418	4,38,208	6,28,467	12,28,000	3,77,000	11,09,000
4. United Provinces	4,41,144	2,26,402	3,31,528	5,71,000	2,43,000	6,16,000
5. Punjab	3,76,195	4,43,693	3,66,504	8,81,000	5,18,000	11,75,000
6. Burma	4,89,160	4,85,695	5,00,527	5,11,000	4,77,000	4,79,000
7. Bihar and Orissa	1,35,329	1,40,776	1,32,347	2,16,000	1,38,000	2,53,000
8. Central Provinces	1,25,805	1,62,041	1,55,930	1,26,000	1,34,000	1,84,000
9. Assam	3,82,123	4,23,223	6,22,429	5,13,000	5,66,000	5,66,000
Total	38,38,511	33,59,406	39,05,570	50,32,000	33,73,000	54,82,000
TOTAL INDIA	83,38,130	60,33,150	60,91,499	81,54,000	68,14,000	76,83,000
Equivalent in Sterling £	555,875	402,210	406,100	543,000	454,200	512,200
England	46,360	128,114	66,339	28,500	175,800	38,300
TOTAL	602,235	530,324	472,439	570,100	630,000	550,500

REVENUE.

	Accounts, 1913-1914.	Accounts, 1914-1915.	Accounts, 1915-1916.	1916-1917.		Budget, 1917-1918.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General	7,00,680	20,78,670	5,03,774	4,61,000	5,63,000	5,22,000
2. Delhi	36,383	45,390	39,675	41,000	3,27,000	1,87,000
3. Baluchistan	4,980	14,992	5,507	5,000	6,000	5,000
4. North-West Frontier	1,17,698	1,19,089	1,46,320	1,23,000	1,23,000	1,24,000
5. Other Provinces	8,47,150	4,43,531	7,11,401	5,94,000	10,37,000	5,04,000
TOTAL	17,06,891	27,01,672	14,06,677	12,24,000	20,56,000	13,42,000
<i>Provincial.</i>						
1. Madras	3,67,487	2,24,891	3,59,256	2,98,000	4,05,000	3,12,000
2. Bombay	82,637	1,02,969	1,22,590	81,000	2,17,000	1,05,000
3. Bengal	7,68,760	6,71,057	3,65,208	6,52,000	7,37,000	6,58,000
4. United Provinces	5,45,347	4,26,445	4,61,010	4,29,000	4,66,000	4,59,000
5. Punjab	6,35,691	4,17,971	4,29,630	3,60,000	4,81,000	5,46,000
6. Burma	73,837	74,187	1,70,546	80,000	85,000	87,000
7. Bihar and Orissa	2,64,766	4,03,161	3,12,385	2,85,000	2,25,000	2,38,000
8. Central Provinces	1,86,431	2,07,555	2,18,586	1,84,000	2,21,000	1,88,000
9. Assam	46,659	25,770	43,674	43,000	70,000	44,000
TOTAL	29,71,615	25,54,006	27,82,885	24,12,000	29,07,000	26,40,000
TOTAL INDIA	46,78,506	52,55,678	41,39,562	36,36,000	49,63,000	39,82,000
Equivalent in Sterling £	311,901	350,378	379,304	242,400	330,900	265,500
England	40,711	14,814	22,869	17,200	18,200	174,500
TOTAL	352,612	365,192	302,173	259,600	349,100	440,000

159. Charges in connection with the remittance of Government treasure are Imperial in all provinces; so is the discount paid, or the premium levied, in connection with the sale of bills at treasuries and currency offices to facilitate trade remittances of funds. Extraordinary items of revenue realised, or of expenditure incurred, under this head in the various provinces are also treated as Imperial, if they exceed R10,000 in amount.

EXPENDITURE.

(a) *India—Imperial.*

160. The Revised estimate for 1916-17 exceeds the Budget by R3·19 lakhs. *Revised, 1916-17.*
 A sum of R10·02 lakhs has been entered provisionally for payment to the Mysore Durbar in connection with certain re-calculations of the debits in respect of education and sanitation charges in Bangalore which are now under consideration. An expenditure of R3·61 lakhs is expected on account of special commissions of enquiry, *viz.*, the Industrial Commission and the Criminal Procedure Code, Public Works Reorganisation and Law Officers' Committees. Outlay on the repatriation of hostile aliens and other miscellaneous items connected indirectly with the war will cause an excess of R4·01 lakhs over the Budget, while there will be a rise of R1·90 lakhs in the charges for remittance of treasure owing to heavy trade demands for rupees and low stocks in India which necessitated larger movements of coin. On the other hand, the bulk of the reserve of R15·50 lakhs (including R·50 lakh for Delhi) for unforeseen charges, which was provided in the Budget under Miscellaneous, has been appropriated to meet sanctioned outlay under other heads of account.

161. The Budget estimate for 1917-18 provides for normal charges; for miscellaneous expenditure connected with the war likely to be incurred in the ensuing year; and for the probable outlay on the commissions of enquiry mentioned in the preceding paragraph. *Budget, 1917-18.*

(b) *India—Provincial.*

162. The Revised estimate for 1916-17 is less than the Budget by R16·59 lakhs. The decrease is mainly due to the record under other heads of account of most of the expenditure incurred against the lump grants for grain compensation allowance and against the various other reserves which were included in the Budget estimates of several provinces under Miscellaneous; and to a lapse in the allotment for relief of distress in Bengal. On the other hand, a certain amount of excess expenditure has been incurred in the Punjab on account of grants to District Boards, the Budget provision for which was included under other heads of account, and in Assam for relief of distress caused by floods. *Revised, 1916-17.*

163. The Budget estimate for 1917-18 provides generally for normal charges and for the usual reserve for unforeseen expenditure in most provinces. In Bengal and the United Provinces, lump allotments have again been made for grain compensation charges. *Budget, 1917-18.*

(c) *England.*

164. The variations between the Budget and Revised estimates of the current year, and between the latter and the Budget estimate for the next year, occur in the miscellaneous expenditure connected with the supply of stores to India.

REVENUE.

(a) India—Imperial.

Revised, 1916-17. 165. The Revised estimate for 1916-17 exceeds the Budget by R8·32 lakhs. The increase occurs mainly in the special receipts from the sale of town sites in the Punjab and from the lease of nazul sites in Delhi. The *Budget, 1917-18.* Budget estimate for 1917-18 provides generally for normal receipts.

(b) India—Provincial.

Revised, 1916-17. 166. The total revenue in 1916-17 is likely to exceed the Budget estimate by R4·95 lakhs. The increase is mainly due to the credit to revenue of unadjusted balances of accounts relating to certain advances in Bombay, refunds of temporary contributions given to local bodies in Madras and sale-proceeds of manufactures by weavers in receipt of relief in Bengal. The *Budget, 1917-18.* Budget estimate for 1917-18 provides generally for normal receipts; and for a special refund in the Punjab of R1 lakh from the Imperial Relief fund in respect of a grant made to it in 1914-15 for starting cheap grain shops, which was not actually utilised.

(c) England.

Budget, 1917-18. 167. The increase in the Budget estimate for 1917-18 over the Revised for the current year is due to the appropriation as revenue of the profits from the wheat scheme of 1915. A corresponding provision for expenditure has been entered in India in the Budget estimate for the next year, *vide* paragraphs 136 and 137.

33 TO 36.—FAMINE RELIEF AND INSURANCE.

	Accounts, 1913-14.	Accounts, 1914-15.	Accounts, 1915-16.	1916-17.		Budget, 1917-18.
				Budget.	Revised.	
INDIA.						
Famine Relief { Imperial	23,62,671	26,43,201	9,61,881	6,94,000	21,62,000	6,33,000
{ Provincial	...	15,55,076	1,58,539	...	7,28,000	2,11,000
Construction of Protective Railways	1,17,532	—19,669	—2,896	—10,000	—9,000	—8,000
Construction of Protective Irrigation Works	71,28,997	72,46,125	74,19,436	61,84,000	51,50,000	60,24,000
Reduction or Avoidance of Debt	51,37,329	33,01,723	63,79,580	78,16,000	69,36,000	78,64,000
TOTAL INDIA R	1,47,46,529	1,47,26,456	1,49,16,540	1,46,84,000	1,49,67,000	1,47,24,000
Equivalent in Sterling £	983,102	981,764	994,436	978,900	997,800	981,600
ENGLAND.						
Construction of Protective Railways	741	...	...	...	...	...
Construction of Protective Irrigation Works	16,157	18,236	5,564	21,100	2,200	18,400
TOTAL INDIA AND ENGLAND	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000

168. The expenditure in the current year under the head Famine Relief is now estimated at R28·90 lakhs, the principal items being an outlay of (1) R13 lakhs in the Punjab and R4·23 lakhs in Ajmer-Merwara in connection with fodder concessions, and (2) R7·15 lakhs in Bengal and R2·25 lakhs in Bihar and Orissa on relief operations in certain districts. *Revised, 1916-17.*

169. The amount available for famine insurance in 1916-17 accordingly amounts to R121·10 lakhs of which R51·74 lakhs will be spent on protective works and R69·36 lakhs will be appropriated for the reduction or avoidance of debt.

170. In the Budget estimate for 1917-18 provision has been made as usual for a total grant of R150 lakhs under this group head. Out of this amount, a sum of R8·44 lakhs will be required to meet expenditure debitable to the head Famine Relief in connection mainly with fodder concessions in the Punjab and relief operations in Bihar and Orissa, and R62·92 lakhs have been allotted for the construction of protective works. The remainder, *viz.*, R78·64 lakhs, will be utilised for the avoidance of debt. *Budget, 1917-18.*

171. It has been decided, with effect from the 1st April 1917, to treat famine relief expenditure in all provinces as divisible between Imperial and Provincial revenues in the proportion of $\frac{3}{4}$ and $\frac{1}{4}$ respectively, the existing arrangements in regard to the maintenance of separate *pro forma* accounts for such expenditure with the consequential account adjustments being discontinued. The entire sum of R78·64 lakhs stated above as available for the reduction or avoidance of debt in 1917-18 will therefore appear in the Imperial section of the estimates.

Construction of Protective Railways.

172. The small *minus* figures entered in the Revised estimate for 1916-17 and in the Budget for 1917-18 represent the value of surplus stores of the Dharmapuri-Hosur extension of the Morappur-Dharmapuri Railway. No outlay on the construction of Protective railways is contemplated in either of the two years.

Construction of Protective Irrigation Works.

Revised, 1916-17.

173. In the Budget estimate for 1916-17 an allotment of R65 lakhs was made for outlay on Protective Irrigation works, the whole amount being met from the Famine Insurance grant. The probable expenditure, according to the Revised estimate, will amount to R51.83 lakhs owing mainly to slower progress of work on the Nira Right Bank canal in Bombay and the Tandula canal and certain tank projects in the Central Provinces. The entire outlay will be recorded in the Famine Relief and Insurance section of the accounts.

Budget, 1917-18.

174. In the Budget estimate for 1917-18, the allotment for Protective Irrigation works is taken at R63 lakhs, the whole amount being met from the Famine Insurance grant. The distribution of the grant of R63 lakhs is given in the table below.

	1916-17.		Budget 1917-18.
	Budget.	Revised.	
	R	R	R
1. Madras :			
(i) Mopad project	2,48,000	2,26,000	2,70,000
(ii) Other projects	59,000	53,000	47,000
2. Bombay :			
(i) Godaveri Canal	1,58,000	1,46,000	63,000
(ii) Chankapur Tank	92,000	23,000	55,000
(iii) Pravara river project	8,24,000	8,00,000	8,83,000
(iv) Nira Right Bank Canal	26,57,000	16,08,000	21,19,000
(v) Other projects, etc.	1,09,000	76,000	1,80,000
3. Bengal	2,000	2,000	1,000
4. United Provinces :			
(i) Barwar Lake and Canal	57,000	30,000	1,87,000
(ii) Ken Canal (including Gangao dam)	72,000	84,000	12,000
(iii) Dassan "	23,000	40,000	31,000
(iv) Ghaggar "	6,26,000	6,65,000	3,75,000
(v) Other projects, etc.	1,22,000	62,000	95,000
5. Bihar :			
(i) Tribeni Canal	60,000	84,000	2,16,000
(ii) Other projects, etc.	24,000	18,000	9,000
6. Central Provinces :			
(i) Tandula Canal	9,31,000	7,16,000	10,34,000
(ii) Tank projects	5,21,000	3,62,000	7,86,000
(iii) Other projects, etc.	2,08,000	1,83,000	1,30,000
7. Minor administrations	7,000	5,000	7,000
<i>Deduct—Allowance for possible lapses in grants</i>	<i>3,00,000</i>	<i>...</i>	<i>2,00,000</i>
TOTAL	65,00,000	51,83,000	63,00,000

XXVI to XXVIII and 38 to 41—RAILWAY REVENUE ACCOUNT,

	Accounts, 1913-14.	Accounts, 1914-15.	Accounts, 1915-16.	1916-17.		Budget, 1917-18.
				Budget.	Revised.	
	₹	₹	₹	₹	₹	₹
STATE RAILWAYS—						
Gross Receipts . . .	56,31,92,029	64,15,77,506	57,26,42,888	56,36,70,000	62,37,22,000	62,75,89,000
<i>Deduct—</i>						
Working Expenses . . .	29,35,91,182	29,52,37,164	29,53,00,146	30,13,20,000	29,91,00,000	31,35,00,000
Surplus profits paid to Companies, etc.	66,12,854	1,03,63,467	90,57,411	93,00,000	1,13,82,000	1,17,00,000
Net Receipts . . .	26,29,87,993	23,59,26,875	26,82,85,331	25,30,50,000	31,32,40,000	30,23,89,000
Net Revenue equivalent at Rs15=£1 . . .	£ 17,532,533	£ 15,723,458	£ 17,835,689	£ 16,869,900	£ 20,882,700	£ 20,159,200
Interest and capital re- demption charges—						
Interest on Debt . . .	0,887,842	7,814,441	7,923,670	8,050,000	7,936,200	8,034,400
Annuities in purchase of Railways . . .	3,379,581	3,357,665	3,357,691	3,357,700	3,357,700	3,357,700
Sinking Funds . . .	191,707	199,554	208,893	217,700	323,600	230,000
Interest chargeable against Companies on advances . . .	415,303	97,773	98,953	98,700	98,500	98,300
Interest on Capital deposited by Com- panies . . .	1,952,416	1,986,467	2,131,862	2,231,700	2,226,600	2,275,600
	12,326,849	13,455,900	13,721,069	13,955,800	13,972,600	13,996,000
Net Result . . .	4,705,684	2,272,558	4,164,620	2,914,100	6,910,100	6,163,200
Other Receipts . . .	93,101	70,691	91,414	85,100	98,900	93,800
Other Charges . . .	9,252	185,215	180,596	261,300	212,700	151,400
Net Result . . .	83,849	—114,524	—89,182	—176,200	—113,800	—57,600
TOTAL NET RESULT . . .	4,789,533	2,158,034	4,075,438	2,737,900	6,796,300	6,105,600
Redemption of capital from revenue . . .	869,165	898,776	929,423	961,160	961,160	994,013
STATISTICS—						
State Railways—						
Capital Expenditure to March 31st—						
Expenditure by Government* . . .	214,768,922	236,260,689†	237,571,142	240,361,722	238,865,942	242,091,142
Expenditure by Companies . . .	41,510,962	29,078,860†	28,794,278	29,355,749	29,011,078	29,386,578
Outlay on the East Indian Railway from Debentures raised by the Company . . .	14,587,268	14,587,268	18,046,847	18,046,868	18,046,847	18,046,847
Outlay on the South Indian Railway by the Company . . .	1,513,816	3,809,060	3,809,060	3,809,060	3,809,060	3,809,060
Outlay on the Bombay, Baroda and Central India Railway by the Company . . .	1,007,364	1,080,697	1,093,364	1,123,364	1,093,364	1,093,364
Outlay on the Great Indian Peninsula Railway by the Company . . .	3,253,158	3,253,158	3,253,158	3,253,158	3,253,158	3,253,158
TOTAL . . .	276,641,490	288,075,732	292,567,849	295,949,921	294,079,449	297,680,449
Miles open on the 1st April . . .	25,437	26,106	26,369	26,511	26,433	26,580

* The figures against this line include contribution by the Jaipur Farbar towards Capital outlay on the Nagda-Muttra Railway, as follows:—

₹	₹	₹	₹	₹	₹
266,667	333,333	400,000	466,667	466,667	533,333

† The overdraft of, and advances to, the Pungal-Nagpur Railway Company amounting to ₹13,451,400 on the 31st December 1910 have been transferred in the accounts of 1914-15, from "expenditure by companies" to "expenditure by Government".

175. The Gross Receipts and Working Expenses of State Railways include the following figures on account of the Jorhat State Railway in Assam. This is the only line the transactions of which are recorded in the Provincial section of the accounts :—

	Accounts, 1913-14.	Accounts, 1914-15.	Accounts, 1915-16.	Budget, 1916-17.	Revised, 1916-17.	Budget, 1917-18.
	₹	₹	₹	₹	₹	₹
Gross Receipts	1,23,805	1,27,545	1,53,781	1,40,000	1,44,000	1,51,000
Working Expenses	89,499	1,27,109	1,01,834	1,03,000	1,00,000	1,21,000

Revised, 1916-17.

Gross Receipts.

176. The Budget estimate of Gross Receipts for 1916-17 was taken at ₹56·37 crores, or about ₹79 lakhs lower than the probable receipts of the previous year as then estimated. It was assumed that, with the continuance of the war in the current year, the record earnings of 1915-16 would not be fully maintained, though necessary allowance was made for development of traffic on new lines and extensions of recent construction. The results have, however, proved much more favourable than was anticipated, and the Revised estimate is now placed at ₹62·37 crores, or ₹6 crores higher than the Budget. This substantial increase is contributed by all the principal railways. It is partly, however, attributable to larger receipts from the carriage of troops and military stores, and to the diversion to rail routes, consequent on the shortage of steamers and the high freights ruling, of traffic which was formerly sea-borne. The improvement would have been larger but for the restriction of bookings on certain railways, notably the Great Indian Peninsula and North-Western Railways, owing to a temporary stoppage in the supply of coal for locomotive purposes

Working Expenses.

177. The Revised estimate of Working Expenses for 1916-17 stands at ₹22·20 lakhs below the Budget estimate, a remarkable result considering that receipts are expected to exceed the Budget by ₹6 crores. The cause of the reduction is to be found in the increasing difficulty of obtaining railway material from England in consequence of which repairs and renewals of permanent-way and rolling-stock have been considerably restricted.

Surplus Profits.

178. The increase of ₹20·82 lakhs in the provision for payment of surplus profits to companies follows on the improvement in their net traffic receipts in the last quarter of the preceding year.

Budget, 1917-18.

179. It has been decided to levy a surcharge on goods traffic carried by railways and inland steam vessels, with effect from the 1st April 1917, at the rate of 1 pie per maund on coal, coke and firewood and 2 pies per maund on other articles. The proceeds of the surcharge during 1917-18 are estimated at ₹500,000 (₹75 lakhs).

Gross Receipts.

180. Apart from the surcharge mentioned in the preceding paragraph, the Budget estimate of Gross Receipts for 1917-18 is taken at ₹62·01 crores, or about ₹36 lakhs below the Revised estimate of the current year. It is anticipated that the reductions recently effected in passenger train services will result in some diminution of earnings, and generally that the favourable circumstances of the current year may not be wholly repeated, but that this will be counterbalanced, to a certain extent, by normal development of goods traffic and additional earnings from new lines and extensions of recent construction.

Working Expenses.

181. The grant for Working Expenses in 1917-18 is more than the Revised for the current year by ₹144 lakhs, and provides for a larger programme of special repairs and renewals than in the current year.

Surplus Profits.

182. Under Surplus Profits paid to companies there is an increase of ₹3·18 lakhs due to the profits earned in the second half of the current year, payment of which will be made next year, being larger than those of the second half of 1915-16.

Interest Charges, etc.

Revised, 1916-17.

183. The decrease under Interest on debt is explained in paragraph 76. The excess under sinking funds is due to the re-investment of the proceeds of the sale of securities the realisation of which was not contemplated in the Budget.

The increase in the total Interest charges in 1917-18 is a result of the Budget, 1917-18.
continued growth of capital outlay on railways.

Other Receipts.

184. The receipts shown under this head represent recoveries from the Travancore Durbar of its share of the loss on the Travancore branch of the South Indian Railway; the Government share of the surplus profits of the Robilkund and Kumaon, Southern Punjab, Amritsar-Patti and Hardwar-Dehra Railways, payable under the terms of their respective contracts, and dividends on certain shares of the Ahmedabad-Dholka Railway allotted to Government in repayment of expenditure incurred by it on behalf of the railway. The improvement of £13,800 on the Budget estimate of receipts in the current year and the decrease of £5,100 provided for in the Budget of 1917-18 are mainly due to variations in the recovery from the Travancore Durbar and in the Government share of surplus profits of the Southern Punjab Railway Company. Revised, 1916-17.
Budget, 1917-18.

Other charges.

185. These consist of cost of land required by certain Companies, the contracts with which provide for the free supply of all land wanted for the purposes of the railways undertaken by them, and of miscellaneous items such as surveys and controlling establishments (including the Railway Board). A share of the cost of control is charged to the working expenses of each Railway Company and the recoveries thus made are adjusted by deduction from the miscellaneous expenditure. The figures are:—

	Accounts, 1915-16.	1916-17.		1917-18.
		Budget.	Revised.	Budget.
	₹	₹	₹	₹
<i>Imperial.</i>				
1. Subsidised Companies—Land .	24,30,669	35,00,000	29,61,000	19,00,000
2. Miscellaneous Expenditure .	2,55,889	4,00,000	2,11,000	3,55,000
<i>Provincial.</i>				
1. Subsidised Companies—Land .	9,965	15,000	14,000	10,000
2. Miscellaneous Expenditure .	12,424	5,000	5,000	5,000
TOTAL	₹ 27,08,947	39,20,000	31,91,000	22,70,000
	£ 180,596	261,300	212,700	151,400

Land.—A lapse of ₹5.39 lakhs is expected in the Imperial Budget grant for the current year, due chiefly to short outlay on the Ahmedpur-Katwa, Bankura-Damoodar River, Kalighat-Fulta and Nawashahr-Jaijon Extension Railways and to the postponement of acquisition of land for the Larkhana-Jacobabad, Mardan-Charsadda-Swabi, Mayaveram-Tranquebar and Salem-Attur Railways, partly counterbalanced by increases on the Mymensingh-Bhairab Bazar, Sara-Serajgunj, Katakhal-Lalla Bazar, Futwa-Islampur, Chaparmukh-Silghat and Southern Punjab Railways. The principal allotments made in 1917-18 are for the Kalighat-Fulta, Mymensingh-Bhairab Bazar, Khulna-Bagirhat, Chaparmukh-Silghat and Mayavaram-Tranquebar Railways. Revised, 1916-17.
Budget, 1917-18.

Miscellaneous Expenditure.—The lapse in the Revised estimate for 1916-17, is due chiefly to survey operations being restricted in consequence of officers having been placed on military duty and to realisation of unanticipated credits. The Budget for 1917-18 is made up as follows:— Revised, 1916-17.
Budget, 1917-18.

	₹
Allotment for surveys	6,06,000
Charges for Railway Board and other establishments	13,87,000
• Deduct—Recoveries from Railway Companies on account of cost of supervision	16,38,000
TOTAL	3,55,000

XXIX—XXX AND 42, 42-A and 43.—IRRIGATION.

IRRIGATION.	Accounts, 1913-1914.	Accounts, 1914-1915.	Accounts, 1915-1916.	1916-1917.		Budget, 1917-1918.
				Budget.	Revised.	
MAJOR WORKS.	R	R	R	R	R	R
Revenue { Direct Receipts	4,14,89,485	4,13,77,353	4,10,69,852	4,29,59,000	4,38,08,000	4,46,83,000
Land Revenue	2,52,65,614	2,50,17,962	2,66,05,805	2,54,05,000	2,61,34,000	2,78,73,000
Expenditure { Working Expenses	1,82,16,430	1,93,40,897	2,06,23,801	2,05,12,000	2,05,04,000	2,08,69,000
Interest	1,77,92,499	1,92,62,258	1,98,60,762	2,07,28,000	2,04,59,000	2,09,64,000
NET REVENUE IN INDIA	3,07,46,170	2,77,92,160	2,71,91,094	2,71,24,000	2,89,79,000	3,06,23,000
Equivalent in Sterling £ Expenditure in England (mainly Interest)	2,049,744	1,852,811	1,812,740	1,808,300	1,931,900	2,041,500
	118,693	125,379	127,299	127,600	128,100	128,600
NET REVENUE	1,931,051	1,727,432	1,685,441	1,680,700	1,803,800	1,912,900
CONSTRUCTION OF PROTECTIVE WORKS	83,689	59,863	12,632	...	...	...
MINOR WORKS.						
Receipts—Direct	39,42,289	38,19,224	40,10,525	41,97,000	45,51,000	44,23,000
Expenditure	1,39,15,998	1,49,28,446	1,32,28,564	1,34,09,000	1,22,87,000	1,37,50,000
NET EXPENDITURE IN INDIA	99,73,709	1,11,09,222	92,18,039	92,12,000	77,36,000	93,27,000
Equivalent in Sterling £ Expenditure in England	664,914	740,615	614,536	614,200	515,800	621,800
	1,156	253	290	...	500	...
NET EXPENDITURE	666,070	740,868	614,826	614,200	516,300	621,800
STATISTICS OF MAJOR WORKS.						
Capital Outlay to March 31	59,16,14,071	61,68,30,309	63,68,44,884	65,78,39,000	65,06,19,884	66,56,63,884
Equivalent in Sterling £	39,440,938	41,122,020	42,456,326	43,856,000	43,374,626	44,377,526

General Result.Major Irrigation.

186. Taking India as a whole, the net revenue derived from Major Irrigation works in 1916-17 will exceed the Budget forecast by £123,100 (R18.47 lakhs). There will be a rise of R8.49 lakhs in the Direct Receipts and of R7.29 lakhs in the share of Land Revenue. There will also be a saving of R2.69 lakhs in the expenditure, *viz.*, R.08 lakh under Working Expenses and R2.61 lakhs in the interest charges. A further improvement of £109,100 (R16.36 lakhs) is expected in the net revenue in 1917-18. This allows for a rise of R25.14 lakhs in the gross revenue, made up of an increase of R7.75 lakhs in the Direct Receipts and of R17.39 lakhs in the share of Land Revenue. But a higher provision of R3.65 lakhs has been made for Working Expenses and there will also be a large growth of R5.13 lakhs in the interest charges, in consequence of the considerable outlay that has recently been incurred on new projects in the Punjab and elsewhere, the benefits of which will not be realised for some time to come. The net result under Minor Irrigation works in 1916-17 is better than the Budget estimate by £97,900 (R14.69 lakhs), the result of an increase of R3.54 lakhs in revenue and a saving of R11.15 lakhs in expenditure. The estimate for next year provides for a fall of R1.23 lakhs in the receipts and for a rise of R14.55 lakhs in expenditure.

Minor Irrigation.

187. The figures for Land Revenue due to Irrigation have already been examined in paragraphs 12 and 13 along with those for Land Revenue proper. The details of the other heads are exhibited in the following tables.

XXIX AND 42.—MAJOR WORKS.

Direct Receipts.

IRRIGATION.	Accounts, 1913-1914.	Accounts, 1914-1915.	Accounts, 1915-1916.	1916-1917.		Budget, 1917-1918.
				Budget.	Revised.	
<i>Imperial.</i>						
1. North-West Frontier	8,51,212	8,24,856	8,11,044	9,50,000	9,68,000	13,11,000
2. United Provinces	4,44,336	2,68,703	5,46,513	5,25,000	4,77,000	4,29,000
3. Burma	12,43,922	11,14,152	13,90,045	12,73,000	12,95,000	17,18,000
4. Central Provinces	1,39,771	98,812	97,982	1,63,000	1,45,000	2,06,000
Total	26,79,291	23,06,523	28,45,584	29,11,000	28,85,000	36,64,000
<i>Divided and Provincial.</i>						
1. Madras	2,65,374	3,00,209	2,94,368	2,77,000	3,10,000	3,01,000
2. Bombay	17,40,211	16,85,235	16,11,897	16,72,000	15,50,000	16,65,000
3. Bengal	2,46,579	2,53,902	2,78,079	2,57,000	2,90,000	2,68,000
4. United Provinces	93,25,086	99,87,724	95,14,391	96,70,000	97,17,000	90,82,000
5. Punjab	2,46,57,424	2,43,97,210	2,33,05,079	2,55,00,000	2,65,56,000	2,71,03,000
6. Bihar and Orissa	25,75,520	24,46,400	27,20,452	26,72,000	25,00,000	25,00,000
Total	3,88,10,194	3,90,70,830	3,82,24,268	4,00,48,000	4,09,23,000	4,09,19,000
TOTAL R	4,14,89,485	4,13,77,353	4,10,69,852	4,29,59,000	4,38,08,000	4,45,83,000
Equivalent in Sterling £	2,765,966	2,758,490	2,737,991	2,864,000	2,920,500	2,972,200

WORKING EXPENSES.

<i>Imperial.</i>						
1. North-West Frontier	3,03,887	3,44,400	6,23,431	6,05,000	6,84,000	6,95,000
2. United Provinces	4,64,160	4,46,691	4,72,541	4,30,000	4,49,000	5,00,000
3. Burma	4,45,896	9,36,825	5,90,691	5,80,000	6,00,000	7,50,000
4. Central Provinces	75,429	77,880	87,118	85,000	1,28,000	2,15,000
Total	12,89,372	18,05,796	17,73,781	17,00,000	18,61,000	21,60,000
<i>Divided and Provincial.</i>						
1. Madras	23,77,656	25,16,067	22,36,368	22,50,000	20,00,000	22,50,000
2. Bombay	16,68,166	15,26,155	15,79,263	15,42,000	16,16,000	16,55,000
3. Bengal	2,97,789	2,57,700	1,96,022	1,90,000	1,74,000	1,70,000
4. United Provinces	29,60,062	30,17,065	29,70,190	30,45,000	29,54,000	30,42,000
5. Punjab	83,21,436	87,97,090	1,03,50,778	1,03,00,000	1,04,15,000	1,00,96,000
6. Bihar and Orissa	13,01,899	14,21,024	15,17,399	14,35,000	14,84,000	14,96,000
Total	1,69,27,058	1,75,35,101	1,88,50,020	1,88,12,000	1,86,43,000	1,87,09,000
TOTAL INDIA R	1,82,16,000	1,93,40,897	2,06,23,801	2,05,12,000	2,05,04,000	2,08,69,000
Equivalent in Sterling £	1,214,429	1,289,393	1,374,920	1,367,500	1,367,000	1,391,300
England . . . £	14	...	...	...	...	...
Total	1,214,443	1,289,393	1,374,920	1,367,500	1,367,000	1,391,300

DIRECT RECEIPTS.

*(a) Imperial.**Revised, 1916-17.**Budget, 1917-18.*

188. The Revised estimate for 1916-17 does not differ materially from the Budget. The Budget estimate for 1917-18 is taken at ₹7.79 lakhs more than the current year's Revised, the increase being due to provision for receipts from the Twante Canal in Burma, which was recently completed, and to an anticipated development of irrigation on the Upper Swat River Canal in the North-West Frontier Province.

*(b) Divided and wholly Provincial.**Revised, 1916-17.*

189. The Revised estimate for 1916-17 will exceed the Budget by ₹8.75 lakhs. A considerable increase of ₹10.56 lakhs is anticipated in the Punjab owing to an abnormal demand for water from the Sirhind and the Upper Chenab Canals during both the *rabi* and *kharif* seasons, due in the former case to the unsatisfactory winter rains. On the other hand, there will be a decline in revenue in Bihar and Orissa (₹1.72 lakhs) in consequence of a smaller demand for irrigation following on a seasonable rainfall, and in Bombay (₹1.22 lakhs) due to a reduction in the supplies of water available for irrigation from some of the canals in the province.

Budget, 1917-18.

190. The Budget estimate for 1917-18 does not differ materially from the Revised for 1916-17. It is based generally on the demand for *rabi* irrigation in the current year and on normal requirements in connection with next year's *kharif*. A further increase of ₹5.47 lakhs is anticipated in the Punjab mainly owing to the development of irrigation from the projects recently completed, but there will be a fall of ₹6.35 lakhs in the United Provinces, the exceptionally favourable south-west monsoon of 1916 having reduced the demand for canal water in connection with the *rabi* sowings.

WORKING EXPENSES.

*(a) Imperial.**Revised, 1916-17.*

191. The total expenditure in 1916-17 is likely to exceed the Budget provision by ₹1.61 lakhs, the increase being mainly due to larger outlay on repairs necessitated by floods on the Upper Swat River canal in the North-West Frontier Province. Small excesses over the Budget are also expected on the Imperial canals in other provinces.

Budget, 1917-18.

192. The Budget estimate for 1917-18 is ₹2.99 lakhs more than the Revised for the current year. It provides for outlay on extensions and improvements on the Twante canal in Burma, for the maintenance of the Tandula canal in the Central Provinces which is expected to come into operation during the next year, and for normal charges on other irrigation systems.

*(b) Divided and wholly Provincial.**Revised, 1916-17.*

193. The Revised estimate for 1916-17 will fall short of the Budget provision by ₹1.69 lakhs. A lapse of ₹2.50 lakhs is expected in Madras owing to the retardation of work by abnormal rains and to credits from the Military department on account of a steamer and barges taken over for military purposes; and of ₹.91 lakh in the United Provinces due to a curtailment of the programme of work in view of the need for economy. On the other hand, the expenditure will exceed the Budget grant by ₹1.15 lakhs in the Punjab owing to repairs necessitated by heavy rains and by ₹.74 lakh in Bombay.

Budget, 1917-18.

194. The Budget estimate for 1917-18 provides generally for a normal scale of expenditure. An allotment has been made in Madras for the replacement of the barges transferred to the Military department in the current year.

42A.—EXPENDITURE ON PROTECTIVE IRRIGATION WORKS IN ADDITION TO THAT CHARGED UNDER FAMINE RELIEF AND INSURANCE.

	Accounts, 1913-1914.	Accounts, 1914-1915.	Accounts, 1915-1916.	1916-1917.		Budget, 1917-1918.
				Budget.	Revised.	
India . . . R	12,55,344	8,97,948	1,89,478	...	...	...
Equivalent in Sterling £	83,689	59,863	12,632	...	...	...

195. No supplementary expenditure on protective irrigation works is anticipated under this head either in the current or the next year, as explained in paragraphs 173 and 174.

XXX AND 43.—MINOR WORKS AND NAVIGATION.

Revenue.

	Accounts, 1913-1914.	Accounts, 1914-1915.	Accounts, 1915-1916.	1916-1917.		Budget, 1917-1918.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General	21,643	14,597	16,907	18,000	16,000	29,000
2. Delhi	1,367	837	1,334	1,000	3,000	3,000
3. Baluchistan	68,734	64,769	21,784	65,000	80,000	38,000
4. Punjab	9,02,661	9,28,866	8,89,685	9,75,000	9,37,000	9,42,000
Total	9,92,405	10,09,069	9,29,760	10,59,000	10,36,000	10,12,000
<i>Divided and Provincial.</i>						
1. Madras	2,52,323	2,28,844	2,59,506	2,29,000	2,68,000	2,54,000
2. Bombay	3,78,401	3,76,968	3,36,511	3,75,000	3,40,000	3,75,000
3. Bengal	6,13,882	5,35,916	6,80,544	6,70,000	8,26,000	8,10,000
4. United Provinces	1,32,109	1,88,426	1,98,639	2,36,000	2,93,000	2,49,000
5. Punjab	76,040	53,117	67,070	92,000	88,000	96,000
6. Burma	13,68,741	13,02,403	14,23,731	14,13,000	15,01,000	15,00,000
7. Bihar and Orissa	72,167	72,583	67,098	72,000	70,000	70,000
8. Central Provinces	56,221	51,898	47,616	51,000	57,000	57,000
9. Assam . . . . .	...	...	...	...	72,000	...
Total	29,49,884	28,10,155	30,80,765	31,38,000	35,15,000	34,11,000
TOTAL R	39,42,289	38,19,224	40,10,525	41,97,000	45,51,000	44,23,000
Equivalent in Sterling £	262,819	254,615	267,368	279,800	303,400	294,900

Expenditure.

<i>Imperial.</i>						
1. India General	59,962	52,022	71,792	3,70,000	69,000	4,33,000
2. Delhi	898	1,198	1,043	1,000	1,000	1,000
3. Baluchistan	3,84,187	3,02,477	2,84,076	1,36,000	2,97,000	1,36,000
4. North-West Frontier	52,654	43,475	33,282	64,000	47,000	49,000
5. Punjab	9,39,520	9,98,049	9,11,895	8,80,000	9,10,000	8,67,000
Total	14,37,221	13,97,221	13,02,088	14,51,000	13,24,000	14,86,000
<i>Divided and Provincial.</i>						
1. Madras	40,22,399	44,09,655	38,17,049	40,00,000	35,25,000	41,00,000
2. Bombay	35,27,767	31,69,245	30,39,517	33,10,000	28,24,000	31,22,000
3. Bengal	19,26,421	27,61,008	22,96,494	20,94,000	21,10,000	22,43,000
4. United Provinces	4,45,070	5,02,805	4,01,417	2,96,000	3,94,000	2,76,000
5. Punjab	2,82,970	1,82,198	2,02,446	1,56,000	2,71,000	3,55,000
6. Burma	10,95,549	11,94,795	11,62,984	10,56,000	11,18,000	12,29,000
7. Bihar and Orissa	4,89,670	3,37,090	2,83,550	3,60,000	2,72,000	3,43,000
8. Central Provinces	5,73,720	9,06,729	5,77,173	6,00,000	3,93,000	5,56,000
9. Assam	1,15,211	67,700	95,846	56,000	56,000	40,000
Total	1,24,78,777	1,35,31,225	1,19,26,476	1,19,58,000	1,09,63,000	1,22,64,000
TOTAL INDIA R	1,39,15,998	1,49,28,446	1,32,28,564	1,34,03,000	1,22,87,000	1,37,50,000
Equivalent in Sterling £	927,733	995,230	881,904	894,000	819,100	916,600
England	1,156	253	290	...	500	...
GRAND TOTAL £	928,889	995,483	882,194	894,000	819,600	916,600

REVENUE.

(a) *Imperial.*

196. The figures do not show any important variation.

(b) *Divided and Provincial.*

197. The total Revised estimate for 1916-17 exceeds the Budget by **Rs 77** Revised, 1916-17. lakhs. There will be an increase of **Rs 56** lakhs in the receipts from the Madaripur Bhil route in Bengal due to increased traffic in jute. There will also be minor improvements in Burma, the United Provinces and Madras due generally to a development in canal irrigation, while a special receipt of **Rs 72** lakh is anticipated in Assam from the recovery of the cost of river craft commandeered for service in Mesopotamia. The Budget estimate for 1917-18 Budget, 1917-18. generally repeats the Revised for the current year.

EXPENDITURE.

(a) *Imperial—India and England.*

198. The Budget estimate of the current year included a grant of **Rs 89** Revised, 1916-17. lakhs in aid of special expenditure entailed by the recommendations of the Irrigation Commission. **Rs 53** lakhs out of this grant are being spent on the Surkhab River project in Baluchistan and **Rs 30** lakh on urgent works on the Chenab and Muzaffargarh Inundation Canals, while **Rs 84** lakh has been allotted to the Government of the United Provinces for tank restoration works and placed at its credit by an assignment of Imperial revenue (*vide* paragraph 245). The balance of the special grant will lapse. With petty variations in the grants for Imperial expenditure in other provinces, the Revised estimate for the current year is expected to fall short of the Budget by **Rs 20** lakhs.

199. The Budget estimate for 1917-18 exceeds the current year's Revised Budget, 1917-18. by **Rs 55** lakhs. Provision for new works has been curtailed as far as possible and no specific allotment has been made for the Surkhab River project in Baluchistan, but a reserve of **Rs 45** lakhs has been entered to meet pressing requirements which cannot be foreseen at present.

(b) *Divided and Provincial.*

200. The Revised estimate for 1916-17 falls short of the Budget grant by **Rs 95** Revised, 1916-17. lakhs. Lapses in grants are anticipated in Madras, Bombay, the Central Provinces and Bihar and Orissa owing either to the curtailment of programmes in view of the need for economy or the retardation of work by heavy rainfall. On the other hand, an excess of **Rs 98** lakh is anticipated in the United Provinces, due to expenditure on tank restoration works which is being financed largely by a special assignment from Imperial revenues (*vide* paragraph 198), and smaller excesses in the Punjab and Burma where it has been necessary to undertake some works which could not be foreseen.

201. The Budget estimate for 1917-18 is taken at **Rs 1301** lakhs more than Budget, 1917-18. the Revised for the current year. Provision has generally been made for sanctioned establishments, for necessary repairs and for urgent works. An allotment of **Rs 250** lakhs has been made in Bengal for schemes of flood protection in the Burdwan Division which has in recent years suffered seriously from floods, and of **Rs 1** lakh in Madras for repairs to damages caused by the cyclone in the current year and for two new schemes of expenditure in Burma.

44.—CONSTRUCTION OF RAILWAYS CHARGED TO PROVINCIAL REVENUES.

	Accounts, 1913-1914.	Accounts, 1914-1915.	Accounts, 1915-1916.	1916-1917.		Budget, 1917-1918.
				Budget.	Revised.	
<i>Provincial.</i>						
Assam R	21,213	6,887	18,950	26,000	35,000	23,000
£	1,414	459	1,263	1,700	2,300	1,500

202. The charges represent capital outlay in connection with the Jorhat Railway and are unimportant in character.

XXXI and 45.—CIVIL WORKS.

EXPENDITURE.

	Accounts, 1913-1914.	Accounts, 1914-1915.	Accounts, 1915-1916.	1916-1917.		Budget, 1917-1918.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General	26,95,783	27,82,721	23,86,211	28,50,000	21,58,000	30,23,000
2. Delhi	21,17,680	19,37,563	17,59,694	12,56,000	17,35,000	14,10,000
3. Baluchistan	11,62,343	11,02,585	8,80,280	9,51,000	8,91,000	9,57,000
4. North-West Frontier	34,62,786	32,21,382	25,56,806	24,12,000	23,19,000	27,62,000
5. Other Provinces	49,25,688	53,74,058	47,99,736	35,08,000	33,01,000	50,04,000
Total	1,43,64,230	1,44,18,309	1,23,32,727	1,09,77,000	1,04,04,000	1,31,56,000
<i>Provincial.</i>						
1. Madras	1,64,89,730	1,63,04,790	87,00,566	82,69,000	79,54,000	84,02,000
2. Bombay	1,19,03,975	1,13,51,206	85,70,316	77,54,000	78,89,000	98,14,000
3. Bengal	1,02,18,648	1,24,73,724	89,34,903	64,00,000	64,02,000	77,95,000
4. United Provinces	90,03,926	76,16,110	73,14,591	62,80,000	67,96,000	62,52,000
5. Punjab	96,94,507	91,62,795	65,46,792	53,85,000	51,58,000	67,80,000
6. Burma	1,01,11,603	1,16,36,015	88,97,194	92,26,000	81,76,000	1,10,23,000
7. Bihar and Orissa	83,23,760	99,64,909	88,43,005	70,59,000	70,74,000	80,13,000
8. Central Provinces	68,83,785	79,43,260	68,95,387	58,00,000	61,89,000	74,19,000
9. Assam	66,17,426	54,64,048	39,69,319	33,95,000	34,40,000	36,92,000
Total	8,92,47,360	9,19,16,857	6,86,72,073	5,95,68,000	5,90,23,000	6,91,40,000
TOTAL INDIA	10,36,11,590	10,63,35,166	8,10,04,800	7,05,45,000	6,94,32,000	8,22,96,000
Equivalent in Sterling £	6,907,440	7,089,011	5,400,320	4,703,000	4,628,800	5,436,400
England £	101,184	87,739	50,144	39,500	52,000	56,900
TOTAL £	7,008,624	7,176,750	5,450,464	4,742,500	4,680,800	5,493,300

REVENUE.

	Accounts, 1913-1914.	Accounts, 1914-1915.	Accounts, 1915-1916.	1916-1917.		Budget, 1917-1918.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General	83,228	81,416	1,12,225	78,000	91,000	80,000
2. Delhi	1,42,394	2,41,780	2,55,017	2,27,000	2,59,000	2,62,000
3. Baluchistan	43,914	48,113	48,733	47,000	46,000	45,000
4. North-West Frontier	1,43,739	1,65,444	1,68,004	1,50,000	1,62,000	1,59,000
5. Other Provinces	2,70,028	2,52,849	2,73,358	2,30,000	3,02,000	3,08,000
Total	6,88,803	7,89,602	8,57,387	7,32,000	8,60,000	8,54,000
<i>Provincial.</i>						
1. Madras	3,32,418	4,08,800	6,02,615	4,29,000	4,13,000	3,72,000
2. Bombay	7,05,577	4,15,001	4,00,240	3,09,000	4,34,000	3,19,000
3. Bengal	6,00,292	7,09,243	6,18,546	5,89,000	7,88,000	5,89,000
4. United Provinces	5,38,595	4,62,612	4,85,038	4,47,000	5,20,000	4,61,000
5. Punjab	5,21,946	4,04,724	3,60,841	3,43,000	3,91,000	3,85,000
6. Burma	3,45,615	3,23,611	3,52,829	3,33,000	3,59,000	3,41,000
7. Bihar and Orissa	3,54,127	3,74,440	3,99,375	4,20,000	4,45,000	4,70,000
8. Central Provinces	2,41,530	2,61,873	3,14,089	2,69,000	3,09,000	3,09,000
9. Assam	1,50,703	1,73,375	1,69,566	1,74,000	1,82,000	1,78,000
Total	37,90,803	35,33,679	37,03,129	33,13,000	38,41,000	34,24,000
TOTAL INDIA	44,79,606	43,23,281	45,60,516	40,45,000	47,01,000	42,78,000
Equivalent in Sterling £	293,640	288,219	304,035	269,700	313,400	285,200

203. The Imperial revenue and expenditure shown against "Other Provinces" represent the transactions in connection with the buildings of the various departments, *e.g.*, Salt, Customs, etc., the receipts and charges of which are wholly Imperial.

EXPENDITURE.

(a) Imperial—India and England.

Revised, 1916-17.

204. The total expenditure in 1916-17 is expected to fall short of the Budget provision by R3·86 lakhs. The reduction is due to the curtailment of the expenditure programme, chiefly in Bombay and the United Provinces. There will, however, be an excess over the Budget estimate of R4·79 lakhs in Delhi owing to some unforeseen items of expenditure, part of which will be met from the reserve of R6 lakhs included in the Budget; and of R1·87 lakhs in England mainly due to higher payments of leave allowances.

Budget, 1917-18.

205. In 1917-18 the total Imperial grant has been fixed at R100 lakhs, exclusive of R5·24 lakhs allotted for expenditure in the Civil Department, mostly in the several minor administrations, and of sums aggregating R34·85 lakhs to be spent by the administrations of the North-West Frontier Province (R26·70 lakhs) and Baluchistan (R8·15 lakhs). The total Budget for 1917-18 is more than the Revised estimate for 1916-17 by R28·25 lakhs and more than the Budget grant for the latter year by R24·40 lakhs; but of this excess R20 lakhs represents a special provision for the construction of an acetone factory. The grants for ordinary expenditure have been kept as low as possible in view of the present financial situation.

206. The purposes to which the grant of R100 lakhs mentioned in the preceding paragraph will be applied are shown below:—

	In lakhs of rupees.
(a) Ordinary grant—	
(1) Establishment and Miscellaneous charges	11·61
(2) Repairs	19·35
(3) Works in progress	12·26
(4) New works:—	
(a) costing up to R5,000	6·56
(b) costing more than R5,000	4·24
(5) Payments in England for stores, furlough allowances, etc.	8·53
(6) Reserve for Archæological expenditure	1·00
(7) Reserve for other unforeseen expenditure	4·80
	68·35
(b) Delhi Province—	
(1) Works in progress	0·30
(2) New Works:—	
(a) costing up to R5,000	0·30
(b) costing more than R5,000	0·78
(3) Repairs	6·82
(4) Establishment and Tools and Plant	2·08
(5) Archæological expenditure	0·18
(6) Reserve for unforeseen expenditure	1·19
	11·65
(c) Lump grant for an acetone factory	20·00
	100·00

207. Out of the ordinary grant mentioned in paragraph 206, allotments of ₹1 lakh or more will be made to carry on work already in progress on the following projects; and it is not proposed to start any important new work in the ensuing year except the acetone factory.

Province	Name of work	Amount of grant
Bombay	New Customs House, Karachi	3,00,000
"	Quarters for the preventive officers of the Customs Department at Matunga	1,00,000
"	New Customs House at Ballard Pier, Bombay	3,00,000
Bihar and Orissa	Post and Telegraph Office buildings in the new Capital at Patna with quarters for the postmaster, signalers and menials	1,20,000

208. The Budget grant for 1917-18 proposed for Baluchistan does not differ materially from the Revised estimate for 1916-17. The grant for the North-West Frontier Province is taken at ₹43 lakhs more than the Revised owing to the urgent necessity for undertaking certain works, the low allotments made during the last two years having been inadequate for the needs of the Province.

(b) India—Provincial.

209. The total Revised estimate for 1916-17 is less than the Budget ^{Revised, 1916-17.} by ₹540 lakhs. The Budget provided for an outlay of ₹9 lakhs on Civil Works from the special Imperial assignments made in recent years for Education, Sanitation and other beneficent services, but the total expenditure of this class in the current year, to be recorded under Civil Works is now estimated at about ₹13½ lakhs. Eliminating this special expenditure as well as the Budget provision made for it, the Revised estimate under Civil Works falls short of the corresponding Budget grant by about ₹10 lakhs. The real saving is larger, for a portion of the expenditure against some of the ordinary grants provided in the Budget under Education, Sanitation and other heads is recorded in the accounts under Civil Works. The only important decreases occur in Burma and Bihar and Orissa, in the latter case in the outlay on buildings for the New Capital. The lapse in grants, however, has been smaller than usual as the Budget grants for the current year were on a very restricted scale.

210. The table below compares the details of the grants for 1917-18 in the ^{Budget, 1917-18.} various provinces, so far as settled at present, with the probable expenditure in the current year.

REVISED 1916-17.

[Lakhs of Rupees.]

PROVINCES.	GRANTS TO		OUTLAY IN THE PUBLIC WORKS DEPARTMENT ON			Other items	TOTAL.
	Local Boards and Municipalities.	Other local bodies.	Original works.	Repairs.	Establishment charges.		
1. Madras	13-14	01	31-60	10-98	14-06	3-75	79-54
2. Bombay	8-06	...	25-83	22-83	16-11	2-76	78-39
3. Bengal	6-20	1-50	19-30	25-20	11-48	3-4	64-02
4. United Provinces	4-11	...	21-97	29-27	11-05	1-56	67-96
5. Punjab	10-17	...	11-84	19-06	9-01	1-50	51-58
6. Burma	10-50	...	20-40	31-25	17-31	2-30	81-76
7. Bihar and Orissa	11-75	...	39-13	6-60	9-13	3-12	70-74
8. Central Provinces	3-93	...	25-77	20-92	9-70	1-57	61-89
9. Assam	3-26	..	6-23	16-13	7-03	1-77	34-40
TOTAL	77-13	1-51	204-11	183-99	104-87	18-67	590-23

BUDGET, 1917-18.

[Lakhs of Rupees.]

PROVINCES.	GRANTS TO		OUTLAY IN THE PUBLIC WORKS DEPARTMENT ON			Other items.	TOTAL
	Local Boards and Municipalities.	Other local bodies.	Original Works.	Repairs.	Establishment charges.		
1. Madras	19.77	.01	36.21	9.96	14.00	4.07	84.02
2. Bombay	8.06	...	47.56	24.50	16.00	2.02	98.14
3. Bengal	6.78	1.50	32.66	24.00	12.00	1.01	77.95
4. United Provinces	3.91	...	18.92	25.86	11.81	2.02	62.52
5. Punjab	11.03	...	26.47	18.75	8.26	2.79	67.30
6. Burma	10.52	...	29.07	36.40	18.00	16.24	110.23
7. Bihar and Orissa	7.56	...	47.03	10.40	9.17	5.97	80.13
8. Central Provinces	4.04	...	37.10	21.44	10.40	1.21	74.19
9. Assam	1.63	...	10.47	16.38	6.96	1.48	36.92
TOTAL	73.30	1.51	285.49	187.6	106.60	36.81	610

211. The Budget estimate for 1917-18 exceeds the Revised for the current year by R101.12 lakhs. The increase is distributed over all the provinces except the United Provinces. Allotments aggregating R12 lakhs have been made for outlay on civil works from the special Imperial assignments made in recent years.

212. The total provision for original works in 1917-18 has been taken at R81.38 lakhs more than the probable expenditure in the current year. Provision has been made in Bihar and Orissa for progress of work in connection with the Bankipore buildings and the Lunatic asylums at Ranchi; in Bengal for quarters for the subordinate police and for expenditure connected with the partition of the districts of Midnapore and Mymensingh; in Assam for the construction of Military police lines on the North-East frontier; in Burma for the construction of roads in the wolfram-producing area; and in Burma, the Central Provinces and the Punjab for a partial re-grant of lapses in the current year.

213. The total provision for grants to local boards and municipalities in 1917-18 is about R4 lakhs less than the similar expenditure in 1916-17, the decrease occurring mainly in Bihar and Orissa and Assam. Of the provision under "grants to other local bodies", R1.50 lakhs represent the grant from Imperial revenues to the Calcutta Improvement Trust.

214. The Budget grants for repairs and for establishment charges are generally based on normal requirements and sanctioned scales. The Budget under the head "other items" includes an allotment for the acquisition of land for the Rangoon University and a lump provision in Bihar and Orissa for sanitary improvements.

REVENUE.

(a) Imperial.

Revised, 1916-17. 215. The Revised estimate for 1916-17 exceeds the Budget by R1.28 lakhs, mainly owing to the receipts from the lease of a Government building in Calcutta to the Eastern Bengal State Railway. The Budget estimate for 1917-18 practically repeats the Revised for the current year.

Budget, 1917-18.

(b) Provincial.

Revised, 1916-17. 216. The Revised estimate for 1916-17 shows a rise of R5.28 lakhs over the Budget estimate. Special receipts are expected in Bengal and Bombay from the refund of unspent balances of grants made to certain local bodies in previous years and in the United Provinces from the sale of old school buildings. There will also be increases in most provinces in the sale-proceeds of old materials and miscellaneous items of revenue. The Budget estimate for 1917-18 provides generally for normal receipts.

Budget, 1917-18.

XXXII and 46.—ARMY.

EXPENDITURE.	Accounts, 1913-1914.	Accounts, 1914-1915.	Accounts, 1915-1916.	1916-1917.		1917-1918, Budget.
	R	R	R	Budget. R	Revised. R	R
INDIA—						
<i>Effective Services—</i>						
Administration	71,56,430	64,64,083	50,70,067	52,04,430	54,07,000	60,70,810
Military Accounts	30,13,241	28,28,910	25,20,017	25,29,300	26,00,000	28,03,440
Regimental Pay, etc.	12,23,80,051	10,88,36,245	7,99,57,421	7,68,01,520	7,72,20,000	7,70,22,420
Supply and Transport	3,42,78,307	3,12,17,805	2,47,25,419	2,70,10,550	2,83,66,000	3,20,03,000
Veterinary	5,02,617	3,75,784	1,74,025	1,74,860	1,72,000	1,73,610
Clothing	19,26,690	20,59,547	24,53,604	17,32,620	41,42,000	26,14,360
Remounts	46,52,453	52,12,080	45,99,756	40,60,270	44,15,000	45,77,480
Medical Services	57,50,474	53,53,407	28,06,736	27,60,180	29,46,000	32,64,970
Medical Stores	5,51,826	3,34,215	4,52,279	5,54,020	6,76,000	6,82,970
Ordnance	95,87,161	1,01,46,288	89,30,346	1,12,83,390	1,26,48,000	1,37,86,510
Ecclesiastical	4,27,183	4,08,819	3,75,208	3,85,130	3,68,000	3,78,190
Education	13,47,075	10,04,196	5,66,320	7,08,660	5,58,000	6,01,990
Compensation for Food, etc.	62,81,040	52,56,955	35,84,000	32,34,000	34,01,000	12,37,000
Miscellaneous Services	28,42,035	3,48,63,084	10,11,32,874	11,13,51,810	11,46,46,000	12,66,40,000
Hutting	2,10,975	1,86,651	2,61,600	2,00,000	2,64,000	2,00,000
Conveyance by Road, River, and Sea	8,47,034	7,98,532	5,91,653	6,70,540	7,90,000	7,05,040
Conveyance by Rail	42,48,200	48,67,594	58,83,234	46,03,780	1,05,00,000	1,04,99,570
Cantonments	24,27,498	14,47,274	14,06,228	13,88,910	15,93,000	19,35,620
Unadjusted Expenditure	1,29,023	89,308	—12,49,349	...	...	...
TOTAL	R 20,85,59,916	22,17,00,777	24,42,81,498	25,46,54,000	27,07,12,000	28,49,97,000
<i>Non-effective Services—</i>						
	R 1,09,57,429	1,10,06,881	1,17,29,048	1,37,93,000	1,28,46,000	1,64,80,000
TOTAL INDIA	R 21,95,17,345	23,27,07,658	25,60,10,546	26,84,47,000	28,35,58,000	30,14,77,000
Equivalent in sterling	£ 14,634,490	15,513,844	17,067,369	17,896,500	18,903,900	20,098,500
ENGLAND—						
<i>Effective Services—</i>						
Payments to War Office for British Forces	917,287	930,620	929,251	930,700	930,700	930,700
Furlough Allowances, etc., of British Forces	145,302	78,603	15,182	9,000	23,000	23,000
Consolidated Clothing Allowances of British Soldiers	412	24,700	6,848	...	...	...
Furlough Allowances, Indian Service	361,405	265,259	143,893	148,000	187,000	187,000
Indian Troop Service	293,777	85,206	556,904	282,300	279,600	282,300
Other Heads	115,919	142,741	51,074	38,500	55,000	54,500
Clothing Stores	92,665	90,438	111,797	99,900	127,500	105,900
Ordnance and Miscellaneous Stores	500,328	479,481	319,175	151,000	1,195,900	835,000
Medical Stores	94,406	94,501	104,511	123,700	189,500	141,800
Supply and Transport Stores	44,122	61,901	88,414	57,500	89,000	96,000
Mechanical Transport Stores . . . . .	...	...	...	...	110,000	158,800
Military Farms Stores	11,294	11,470	12,943	17,400	27,800	16,400
Operations in Persian Gulf (Stores)	39,373	18,572	...	...	...	...
Aviation Stores . . . . .	...	...	60,000	...	...	169,000
Stores taken to India with Troops	17,586	17,254	8,815	600	2,100	...
TOTAL	£ 2,638,876	2,300,746	2,407,537	1,858,600	3,211,100	3,000,400
<i>Non-effective Services—</i>						
Payments to War Office for British Forces	927,029	946,073	864,473	766,000	676,000	600,000
Pensions, Indian Service	1,407,596	1,374,339	1,301,993	1,295,000	1,250,000	1,330,000
Other Heads	181,243	201,557	251,528	263,000	276,000	287,000
TOTAL	£ 2,515,873	2,521,969	2,417,994	2,324,000	2,202,000	2,117,000
TOTAL ENGLAND	£ 5,154,749	4,822,715	4,825,531	4,182,600	5,413,100	5,117,400
TOTAL EXPENDITURE	£ 19,789,239	20,336,550	21,893,200	22,079,100	24,317,000	25,215,900
RECEIPTS.						
India	R 1,27,84,798	1,12,24,641	90,00,890	88,30,000	1,03,20,000	1,02,35,000
Equivalent in sterling	£ 852,320	748,309	600,059	588,700	688,000	682,300
England	£ 351,186	347,882	339,684	314,700	331,900	304,000
TOTAL RECEIPTS	£ 1,209,506	1,096,191	939,943	903,400	1,019,900	986,800
TOTAL NET EXPENDITURE	£ 18,585,733	19,240,368	20,953,257	21,175,700	23,297,100	24,229,600

*Revised, 1916-17,
compared with
Budget, 1916-17.*

217. The net expenditure under the Army head during the current year is expected to exceed the Budget Estimate of R31,76.36 lakhs (£21,175,700) by R3,18.20 lakhs (£2,121,400). Of this, £908,100 (R1,36.21 lakhs) occurs in India and £1,213,300 in England.

218. The most important causes of the increase in India are :—

	Lakhs of rupees.	£ sterling.
(1) Increase under the head "War 1914—Debitable to Indian Government," including R55 lakhs in connection with the North-West Frontier operations, R20½ lakhs in connection with a moiety of the cost of the Aden operations, and a fall of about R11½ lakhs under Port defences	67.81	452,100
(2) Increased railway charges	58.96	393,000
(3) Increased food charges	33.88	225,900
(4) Increase due to the revision of the normal cost rates and of the war contribution to the Imperial Government	37.07	247,100
(5) Larger outlay on Clothing, Medical and Ordnance stores	35.90	239,300
	<hr/>	<hr/>
	223.62	1,557,400
	<hr/>	<hr/>

partly counterbalanced by the appropriation of a portion of the Budget "Reserve" of R78.45 lakhs (£523,000); and by the lapse of a provision in the Indian estimates for expenditure on Mechanical Transport Companies, which is actually being incurred at Home.

In connection with (1) above, Budget provision of R50 lakhs was made last year for the North-West Frontier operations. The cost of preparations and undertakings in connection with the situation on the North-West Frontier is now estimated at R105 lakhs. The Aden operations are now expected to cost R75 lakhs a moiety of which is chargeable to Indian revenues, involving an increase of R20½ lakhs over the budget provision of R17 lakhs.

As regards (2), practically all movements of troops, animals, stores, etc., other than to seaports for over-seas forces, are chargeable to Indian revenues. There were no means, when the Budget was prepared, of accurately gauging the extent of the possible railway charges. Frontier operations, internal defence, and the concentration of troops in the Rawalpindi Division have necessitated extensive railway movements.

About R22½ lakhs of the increase in food charges represent the extra cost of the concession sanctioned on the 1st January 1917 to Indian combatants, under which they receive a ration allowance of R2 each per mensem until arrangements can be made by the Supply and Transport Corps to supply rations in kind. It is hoped that the issue of rations will commence generally on the 1st of March; the cost of these rations for one month, together with one month's stock as a reserve, is included in the R22½ lakhs. The balance of the excess, R11½ lakhs roundly, is due to a rise in prices and to the fact that a larger number of men have been drawing the old money allowance in lieu of rations at Quetta and other places.

The increase at (4) is mainly due to revised rates' being adopted in calculating the normal cost of troops in India and in the Field, and takes into account the rise in prices of Ordnance, Medical and Clothing stores, and the anticipated adjustment in this year of R15 lakhs of last year's outstandings in the contribution to the Imperial Government.

Of the increase of R35·90 lakhs at item (5), R24 lakhs occur under Clothing, mainly on account of rise in prices of clothing stores (including boots) which are supplied on payment to Indian troops and followers at pre-war recovery rates.

219. The main cause of the increase at Home of £1,213,300 over the Budget is in the stores head, where there is an increase of £1,284,200, including £936,000 on account of additional rifles and ammunition, £110,000 for mechanical transport stores (for which provision was made as explained above in the Indian Estimates), and £45,000 for machine guns.

220. For the coming year, the provision for net Army expenditure stands at R36,34·43 lakhs (£24,229,600), which in the case of the Indian allotment is R1,80·04 lakhs (£1,200,300) more than the net expenditure anticipated in the current year, while the Home provision is £267,800 less. *Budget, 1917-18, compared with Revised, 1916-17.*

221. The increase in India is made up chiefly as follows:—

	Lakhs of rupees.	£ sterling.
Reserve for unforeseen charges (certain demands have already come forward, lowering the reserve to practically £½ million, as in the current year's Budget)	1,05·40	702,600
Increased provision for food charges, chiefly due to the concession of free rations sanctioned for Indian combatants	25·41	169,400
War pensions recoverable from the Imperial Government. (This increase is set off by a corresponding decrease at Home)	27·00	180,000
Increased rates of pensions to Indians, and increased pay to the higher ranks of the Indian Army	14·77	98,500
	<u>1,72·58</u>	<u>1,150,500</u>

222. At Home the decrease is mainly accounted for by a lower provision of £210,800 for stores, made up chiefly of £386,000 less for rifles and £169,000 more for aviation stores; and by larger recoveries from the War Office for war pensions payable in India, amounting to £180,000: partly counterbalanced by recoveries from the War Office in 1916-17 in respect of non-effective war disbursements by the India Office during 1914-15 and 1915-16 (about £100,000).

223. The estimated gross Army expenditure for 1917-18 exceeds the current year's Budget of £22,079,100 by £3,136,800, while the receipts are more by £82,900. The net expenditure is thus estimated to exceed the amount sanctioned last March by £3,053,900, made up of £2,108,400 in India and £945,500 in England. The increase in India is mainly accounted for by a larger provision of R66·66 lakhs (£444,400) in connection with the North-West Frontier and Aden operations, etc.; an additional allotment of Rs. 59·29 lakhs (£395,300) for food charges, including R51·50 lakhs on account of the concession of free rations to Indian combatants; a higher provision for war pensions (recoverable from the Imperial Government), and increased rates of pensions for Indians sanctioned with effect from 4th August 1914, R27 lakhs (£180,000); heavier railway charges, R58·96 lakhs (£391,000); a higher provision, including rise in prices, for Ordnance, Clothing and Medical stores, R29·09 lakhs (£193,900); revision of normal cost rates and war contribution to the Imperial Government, R24 lakhs (£160,000); and a larger "Reserve" of R26·95 lakhs (£179,600) to meet unforeseen demands, etc. The increase at Home occurs mainly under the head of Stores, which accounts for £1,073,400 (including £550,000 for rifles and ammunition); this increase is partly counterbalanced by smaller non-effective charges, since it is anticipated there will be larger recoveries (£120,000) from the War Office for war pensions and gratuities payable in India. *Budget, 1917-18, compared with Budget, 1916-17.*

XXXIII and 46-A.—MARINE.

	Accounts, 1913-14.	Accounts, 1914-15.	Accounts, 1915-16.	1916-17.		1917-18, Budget.
				Budget.	Revised.	
EXPENDITURE.						
India	R 38,35,541	36,89,687	72,07,696	38,57,000	48,66,000	46,95,000
Equivalent in sterling	£ 255,703	245,979	480,513	257,100	324,400	313,000
England	£ 257,142	217,391	265,000	450,500	420,200	525,500
Total	£ 512,845	463,370	745,513	707,600	744,600	838,500
RECEIPTS.						
India	R 13,43,125	29,71,715	33,43,942	27,38,000	55,98,000	39,12,000
Equivalent in sterling	£ 89,542	198,115	223,263	182,500	373,200	260,800
England . . . . .	£ ...	...	...	...	...	...
Total	£ 89,542	198,115	223,263	182,500	373,200	260,800
NET EXPENDITURE	£ 423,303	265,255	522,250	525,100	371,400	577,700

*Revised, 1916-17,
compared with
Budget, 1916-17.*

224. It is anticipated that the expenditure in India and at Home in 1916-17 will amount to £744,600, or £37,000 over the Budget provision; while the receipts are expected to exceed the Budget Estimate by a sum of £190,700. There is thus an improvement of £153,700 in the net expenditure.

The Indian expenditure has risen by £67,300. This is mainly due to larger outlay on stores and the grant of overtime pay to certain dockyard staff and establishments. At Home there is a decrease of £30,300, brought about by a lapse of £132,300 in the provision for the construction of three Royal Indian Marine vessels, though this is partly counterbalanced by larger expenditure on miscellaneous stores demanded from India to replace the stores used in fitting up transports. The increase in receipts is accounted for by larger recoveries for dockyard services and by a rise in the price of Home stores used in fitting up transports.

*Budget, 1917-18,
compared with
Revised, 1916-17.*

225. For the ensuing year a total provision of £838,500 has been made. This is £93,900 more than the expenditure anticipated in the present year. Allowance has been made for an increase of £105,300 at Home and a decrease of £11,400 in India; the former takes into account an increase of £126,900 towards completion of the three Marine vessels already referred to. The receipts are expected to be lower by £112,400, as the work done in the dockyards this year was exceptionally heavy and the receipts include arrear recoveries for the year 1915-16. The net expenditure is therefore expected to be £206,300 more than the corresponding figure in the current year.

XXXIV and 47—MILITARY WORKS.

		Accounts, 1913-14.	Accounts, 1914-15.	Accounts, 1915-16.	1916-17.		1917-18, Budget.
					Budget.	Revised.	
ORDINARY.							
EXPENDITURE.							
India	R	96,23,778	97,77,511	89,40,517	90,80,000	1,65,77,000	1,07,40,000
Equivalent in sterling £		641,585	651,834	596,035	605,400	1,105,100	716,000
England	£	31,225	27,659	27,745	48,000	1,900	14,000
TOTAL	£	672,810	678,893	623,780	653,400	1,107,000	730,000
RECEIPTS.							
India	R	11,49,059	12,05,734	11,78,015	12,00,000	11,50,000	12,00,000
Equivalent in sterling £		76,604	80,382	78,534	80,000	76,700	80,000
England . . . . .	£	...	...	...	...	...	...
TOTAL	£	76,604	80,382	78,534	80,000	76,700	80,000
Net expenditure, Ordinary £		596,206	598,511	545,246	573,400	1,030,300	650,000
SPECIAL DEMANDS.							
EXPENDITURE.							
India	R	39,60,330	46,27,989	33,01,067	30,44,000	60,10,000	63,41,000
Equivalent in sterling £		264,022	308,533	220,071	202,900	400,700	422,700
England	£	10,465	8,645	7,015	2,000	26,000	6,000
TOTAL	£	274,487	317,178	227,086	204,900	426,700	428,700
TOTAL NET EXPENDITURE	£	870,693	915,689	772,332	778,300	1,457,000	1,078,700

226. *Expenditure, Ordinary Demands.*—These show a considerable increase—about R68 lakhs (£453,600)—which is entirely due to urgent measures necessitated by the war, such as the improvement of the Nushki-Robot road, costing R7½ lakhs; the provision of accommodation for the Royal Flying Corps and Air Craft Park costing about R10½ lakhs; war hospitals (about R10 lakhs); construction of a general hospital at Deolali (R8 lakhs), etc. The “Reserve” of R78½ lakhs (£523,000) in the Army Estimates has been largely utilised in meeting this extra expenditure in the Military Works Services. *Revised, 1916-17, compared with Budget, 1916-17.*

Special Demands.—An increase of R33¼ lakhs (£221,800) is expected on the budget allotment of R30¾ lakhs (£204,900). Improvements to frontier roads account for R13¼ lakhs of this; R7½ lakhs are being spent on the provision of electric lights in barracks and hospitals for British troops; R5½ lakhs have been spent on the construction of a cart road and metalling a portion of another road in the Shilman valley; additional sums of R2 lakhs have been allotted

for Indian troops' lines and R1 lakh for electrification of the Royal Flying Corps buildings.

*Budget, 1917-18,
compared with
Budget, 1916-17.*

227. *Expenditure—Ordinary Demands.*—The allotment for 1917-18 has been fixed at R109½ lakhs (£730,000), as compared with R98 lakhs (£653,400) in the current year. This increase takes into account the abnormal requirements of the Royal Flying Corps and Nos. 1 and 2 Mechanical Transport Companies—which will need R15 lakhs in India against R6 lakhs provided in 1916-17—and a provision of R2½ lakhs for works for the comfort of troops.

Special Demands.—In the aggregate, the allotment for 1917-18, viz. R64·31 lakhs (£428,700), approximates to the anticipated expenditure in 1916-17, i.e., R64 lakhs, though it exceeds the allotment in the Budget, 1916-17, by R33·57 lakhs (£223,800). In the coming year, the most prominent measures provided for are:—

Revival of the normal grant for Indian troops' lines of R13 lakhs, which has been reduced in the last two years to about half that figure.

R15 lakhs have been allotted for frontier roads, against R22½ lakhs likely to be spent in the current year.

R10 lakhs have been set aside for electric installations in barracks and hospitals for British troops, which is about R2½ lakhs more than in the Revised estimate of the current year.

About R4½ lakhs have been provided for new works, and the balance for works in progress.

47A.—SPECIAL DEFENCES.

	Accounts, 1913-1914.	Accounts, 1914-1915.	Accounts, 1915-1916.	1916-1917.		1917-1918, Budget.
				Budget.	Revised.	
EXPENDITURE.						
India	R 1,07,225	65,149	83,941	1,85,000	3,50,000	1,55,000
Equivalent in Sterling	£ 7,148	4,343	5,596	12,300	23,300	10,300
England	£ 9,236	9,260	7,918	8,600	6,200	3,700
Total	£ 16,384	13,603	13,514	20,900	29,500	14,000

228. These figures call for no special comment.

SCHEDULE.

Revised, 1916-17.

229. The total provision for Schedule in the Budget of 1916-17 was R69·40 lakhs (£462,700). It is now anticipated that the expenditure will amount to R2,56·69 lakhs (£1,711,300), or an increase of R187·29 lakhs (£1,248,600). This is made up of an increase of over R67 lakhs (£448,000) in India and R120 lakhs (£800,600) at Home.

The increase at Home is mainly on account of the purchase of new rifles, on which, as explained in paragraph 219, £936,000 will be spent this year; on the other hand, work on the construction of Marine vessels has been retarded, with the result that there is a lapse of £132,300.

The Schedule system is largely in abeyance under the special circumstances of the war, and the principal increases are explained above under the appropriate Military heads, e.g., free rations, improvements to frontier roads, etc.

230. The Schedule for 1917-18 has been fixed at R285.20 lakhs (£1,901,300) in view of the urgent need for rifles and ammunition. On this account a sum of £550,000 has been provided, as mentioned in paragraph 223. The concessions of free rations to Indian combatants and increased pay to higher ranks will cost R60 lakhs, and the increased scale of pensions for Indian combatants entails an extra provision of R9 lakhs. For the grant of pay of temporary rank to British officers of the Indian Army R12 lakhs have been provided, and R3 lakhs for improvement in the pay and prospects of sub-assistant surgeons. *Budget, 1917-18.*

For the completion of the three Marine vessels about R21½ lakhs (£143,500) have been allotted.

In the case of Military Works, provision has been made on a larger scale for works in progress, and special allotments have been made of R15 lakhs for frontier roads and R10 lakhs for electric installations in barracks and hospitals of British troops, as already stated in paragraph 227.

MILITARY SERVICES : SUMMARY.

	Accounts, 1913-1914.	Accounts, 1914-1915.	Accounts, 1915-16.	1916-1917.		1917-1918, Budget.
				Budget.	Revised.	
EXPENDITURE—						
India . . . R	23,70,44,219	25,08,67,694	27,55,43,767	28,46,13,000	31,13,61,000	32,34,08,000
Equivalent in Sterling . . . £	15,802,948	16,724,533	18,369,584	18,974,200	20,757,400	21,560,500
England . . . £	5,462,817	5,085,070	5,133,509	4,691,700	5,867,400	5,666,600
Total Expenditure . . . £	21,265,765	21,809,603	23,503,093	23,665,900	26,624,800	27,227,100
RECEIPTS—						
India . . . R	1,52,76,982	1,54,02,090	1,35,27,847	1,27,68,000	1,70,68,000	1,53,47,000
Equivalent in Sterling . . . £	1,018,436	1,026,806	901,856	851,200	1,137,900	1,023,100
England . . . £	351,186	347,882	339,884	314,700	331,900	304,000
Total Receipts . . . £	1,369,652	1,374,688	1,241,740	1,165,900	1,469,800	1,327,100
NET EXPENDITURE . . . £	19,896,113	20,434,915	22,261,353	22,500,000	25,155,000	25,900,000

231. The total net grant for Military expenditure in 1916-17 was £22½ million. It is now anticipated that this will be exceeded by £2,655,000. Broadly speaking, the excess is attributable to war conditions which, for instance, have necessitated considerable outlay on additional rifles and ammunition; on railway charges for internal movements of troops, stores, etc.; on the North-West Frontier and Aden operations; on larger requirements generally of stores—local and imported—including rise in prices; and on military works which the present situation has rendered absolutely necessary. *Revised, 1916-17.*

232 For the coming year, the net Military Budget has been fixed at £25,900,000, on the assumption that war conditions will continue throughout the year. This figure is £745,000 more than the expected expenditure in 1916-17. It includes a reserve of £703,000 to meet possible unforeseen demands. *Budget, 1917-18.*

TRANSFERS BETWEEN IMPERIAL AND PROVINCIAL.

	Accounts, 1913-14.	Accounts, 1914-15.	Accounts, 1915-16.	1916-17.		Budget, 1917-18.
				Budget.	Revised.	
Transfers from Imperial to Provincial—						
1. (a) Recurring assignments under the terms of the Provincial Settlements, including permanent additions subsequently made to them, with the exception of special recurring grants for Education and Sanitation	1,06,32,000	1,16,20,000	1,40,83,000	1,40,36,000	1,39,67,000	1,40,42,000
(b) Recurring assignments from Provincial to Imperial in connection with the 1916-17 scheme of taxation . . . . .	...	...	...	63,25,000	83,97,000	91,97,000
2. Special recurring grants for—						
(i) Education	1,05,38,000	1,14,29,000	1,14,50,000	1,14,50,000	1,14,50,000	1,43,10,000
(ii) Sanitation	36,50,000	36,70,000	36,70,000	36,70,000	36,73,000	36,73,000
3. Assignments in connection with the scheme for the incidence of famine relief expenditure (<i>vide</i> paragraph 54 of Financial Statement for 1907-1908)	37,50,000	29,24,000	24,70,000	14,48,000	14,70,000	...
4. Non-recurring grants—						
(i) Under the terms of the Provincial settlements	15,33,000	4,36,000	11,27,000	3,32,000	...	...
(ii) For Education	8,000	11,87,000	2,37,000	1,74,000	2,74,000	1,44,000
(iii) For Sanitation	1,00,000	5,50,000	2,20,000	...	2,61,000	...
(iv) For medical relief, agriculture and allied objects	25,35,000	...	...	...	...	22,20,000
(v) For public works expenditure and discretionary outlay . . . . .	...	100,00	...	...	...	...
(vi) Other items	53,00,000	309,00	32,07,000	23,02,000	21,03,000	26,59,000
Total Transfers	3,80,46,000	3,72,25,000	3,64,64,000	2,70,87,000	2,48,01,000	2,73,51,000

(a) Recurring assignments excluding special grants for Education and Sanitation.

Revised, 1916-17.

233. The decrease of R 69 lakh in the Revised estimate of the current year as compared with the Budget is made up as follows :—

(Lakhs of rupees.)

(1) Reduction in assignment to the United Provinces in connection with the surrender to local bodies of proceeds of cesses on land previously appropriated for provincial purposes, in consequence of the postponement of the scheme for the substitution of cash paid <i>chaukidars</i> in Gorakhpur for village watchmen paid by grants of land. (The Revised estimate provides for the recovery of assignments paid in excess in respect of past years)	—2.28
(2) Reduction in assignment to Madras in connection with the remission of the village service cess in proprietary estates due to slower progress in the resumption of <i>inam</i> lands of village servants	—1.22
(3) Increase in the Punjab Government's share of sale-proceeds of sites for shops and residences in certain towns in that province (these receipts are credited in the Imperial section of the accounts, but the Local Government is entitled to a moiety)	+1.97
(4) Increase in assignment to Bihar and Orissa in connection with the new High Court at Bankipur, owing chiefly to the appointment of a Government Advocate with establishment	+0.75
(5) Minor adjustments of a recurring nature	+0.9
Total	—69

234. The Budget estimate for 1917-18 exceeds the Revised for the current Budget, 1917-18. year by R.75 lakh. The increase is due to the following causes :—

	Lakhs of rupees.
(1) Increase in assignment to the United Provinces in connection with the surrender of the proceeds of cesses on land to local bodies, owing to the omission of the arrear adjustment included in the Revised	+1.52
(2) Increase in assignment to Madras in connection with the remission of the village service cess in proprietary estates, due to progress in the resumption of <i>inam</i> lands of village servants	+1.51
(3) Decrease in the Punjab Government's share of sale proceeds of sites for shops and residences	—2.27
(4) Petty adjustments of a recurring nature	—0.01
Total	<u>+0.75</u>

(b) *Recurring assignments from Provincial to Imperial in connection with the 1916-17 scheme of taxation.*

235. As stated in paragraphs 44 and 45 above, the Income-tax revenue in the current and next years is expected to exceed largely the Budget estimate for the current year, which formed the basis of the calculation of the assignments to be recovered from local Governments in respect of their share of the revenue derived from the extra taxation imposed last year. The increase is due to the abnormal war profits realised in Bengal and Bombay, and as the taxation was imposed wholly for Imperial purposes, it is proposed to raise the assignments from these provinces by the Provincial share of the extra receipts attributable to the new taxation. The exact amounts of the assignments will be separately considered.

236. The increases of (a) R20.72 lakhs in the Revised estimate over the Revised, 1916-17. Budget for the current year and (b) R8 lakhs in the Budget for 1917-18 over Budget, 1917-18. the Revised for 1916-17 are made up as follows :—

	Lakhs of rupees.	
	1916-17.	1917-18.
(1) Increase in assignments in connection with the enhancement of income-tax rates—		
Bengal	+12.32	+6.50
Bombay	+8.00	+1.50
(2) Assignment from Bombay on account of revenue from enhancement of duty on locally produced beer and country spirits which was made in connection with the 1916-17 scheme of taxation. (The Budget estimate anticipated no receipts on this account in Bombay)	+4.00	...
	<u>+20.72</u>	<u>+8.00</u>

(c) *Special recurring grants for Education.*

237. The increase of R28.60 lakhs in the Budget estimate for 1917-18 over Budget, 1917-18. the Revised for 1916-17 relates to the recurring appropriation of R30 lakhs which it has been decided to make from Imperial revenues from the year 1917-18 for the improvement of the pay and training of teachers (vide

paragraph 111). The grant of R28·60 lakhs will be distributed among the provinces as follows and the balance of R1·40 lakhs is reserved for direct Imperial expenditure or for future distribution :—

	Lakhs of rupees.
Madras	4·00
Bombay	2·50
Bengal	9·00
United Provinces	2·50
Punjab	1·75
Burma	3·00
Bihar and Orissa	3·25
Central Provinces	1·60
Assam	1·00
Total	28·60

(d) *Special Recurring grants for sanitation.*

Revised, 1916-17.

238. The petty increase in the Revised over the Budget for the current year is due to the allotment of a small sum for recurring outlay in Bihar and Orissa from the undistributed balance of the recurring appropriation of R51 lakhs made from Imperial revenues in recent years for the improvement of sanitation (see paragraph 125).

(e) *Assignments in connection with the scheme for the incidence of Famine Relief expenditure.*

Revised, 1916-17.

239. The variation in the amount of assignments for the famine insurance of Provincial Governments provided in the Revised estimate for 1916-17 as compared with the Budget arises from the circumstances mentioned below. Under the scheme for the incidence of famine relief expenditure introduced in 1907, the details of which were explained in paragraphs 48 to 57 of the Financial Statement for 1907-08, certain annual assignments are made to Provincial Governments, and the latter use the funds so placed at their disposal to build up a reserve of credit with the Imperial Government which can be utilised when necessary to meet famine relief expenditure. To avoid the possible accumulation of an unnecessarily high credit, it was decided (1) to fix a maximum limit to the reserve of each province, and (2) when that limit was reached in any province, to discontinue the annual assignment until the credit had been reduced by expenditure on famine relief. The limit for Bombay was fixed at R80 lakhs; and it is estimated that this figure will be reached in 1916-17 with an assignment of R3·70 lakhs, which is R10 lakhs less than the normal assignment for the province. The maximum limit has already been reached in the Central Provinces and no further assignment is now made to it in this connection.

Budget, 1917-18.

240. No assignments to Provincial revenues are necessary on this account during the next year as it has been decided to discontinue the arrangements mentioned in the preceding paragraph from the 1st April 1917—*vide* paragraph 171.

(f) *Non-recurring grants under the terms of the Provincial settlements.*

Revised, 1916-17.

241. The Budget estimate for the current year provided for a contribution to the Punjab to bring its net irrigation revenue up to the amount guaranteed in the provincial settlement. No contribution is required either in the Revised for the current year or the Budget for the next year.

Budget, 1917-18.

(g) *Non-recurring assignments for Education.*

242. The following contributions will be paid for Provincial expenditure from the undistributed balance of the recurring appropriation of R124 lakhs made from Imperial revenues in recent years for educational expenditure:—

	Lakhs of rupees.	
	1916-17.	1917-18.
(1) Additional grant to the Dacca University	1.00	1.00
(2) Contribution in aid of research work by Dr. Sir J. C. Bose . . . . .	.82	.82
(3) Grant to the Hindu University for acquisition of land	1.00	...
(4) Grant to the Islamia College, Lahore, for the equipment and maintenance of science laboratories . . . . .	.30	...
(5) Contribution in aid of the establishment of a chair for post-vedic culture in the Allahabad University . . . . .	.12	.12
TOTAL	2.74	1.44

Revised, 1916-17.
Budget, 1917-18.

(h) *Non-recurring grants for Sanitation*

243. The following allotments have been sanctioned during the current year from the undistributed balance of the special recurring appropriation of R51 lakhs made from Imperial revenues in recent years for the improvement of sanitation:—

	Lakhs of rupees.
(1) To the United Provinces, for sanitary improvement of the pilgrim route to Badrinath and Kedarnath	1.00
(2) To the Punjab, in connection with the Dhar Housing scheme in Simla	1.61
TOTAL	2.61

(i) *Non-recurring grants for Agriculture and allied objects.*

244. The following assignments will be made in 1917-18 for expenditure on agricultural and allied objects from the profits of the wheat scheme of 1915, which amounted to R23.70 lakhs, the balance of R1.50 lakhs being reserved for direct Imperial expenditure—see also paragraphs 136, 137 and 167:—

	Lakhs of rupees.
Bombay	1.50
United Provinces	7.75
Punjab	10.70
Central Provinces	2.25
TOTAL	22.20

Budget, 1917-18.

(j) *Miscellaneous non-recurring grants.*

245. The following are the details of the miscellaneous non-recurring grants which will be given in the two years:—

	Lakhs of rupees.	
	1916-17.	1917-18.
(1) Contribution to meet provincial expenditure in Burma and Assam in connection with the North-East Frontier	13.19	25.88
(2) Further assignment to Bihar and Orissa in respect of cost of High Court buildings at Bankipur	5.64	...
(3) Assignment to Bihar and Orissa for the European Lunatic Asylum at Ranchi (in addition to R10 lakhs given in 1913-14) . . . . .	...	2.51
(4) Grant to the United Provinces for tank restoration works, out of the special provision made in the Imperial Budget under Minor Irrigation Works for the improvement of irrigation . . . . .	.84	...
(5) Yearly instalments of the contribution to the Calcutta Improvement Trust for a period of 60 years from 1911-12	1.50	1.50
(6) Grant for five years to the Chittagong Port in aid of dredging and revetment operations . . . . .	.75	.75
(7) Assignment to Bombay for expenditure in connection with famine relief measures in some Native States	1.25	...
(8) Miscellaneous adjustments, representing mainly refund of expenditure undertaken on behalf of the Imperial Government or of Provincial revenue erroneously credited as Imperial	-2.14	-4.05
TOTAL	21.03	26.59

Revised, 1916-17.
Budget, 1917-18.

CAPITAL EXPENDITURE ON RAILWAYS AND IRRIGATION AND OTHER WORKS NOT CHARGED TO REVENUE.

RAILWAY CONSTRUCTION.

Revised, 1916-17.

246. In the Budget for 1916-17, a sum of R450 lakhs was allotted for expenditure on railway construction for which the Government of India undertake financial responsibility. The expenditure of the year is now estimated at R226.49 lakhs or R223.51 lakhs less than the grant, the lapse being due partly to the difficulties attendant on the supply of material from England, and partly to special credits anticipated from the supply of railway stores, rolling stock, etc., for use in connection with expeditionary forces. For 1917-18 a grant of R540 lakhs has been provided, of which R162.23 lakhs is for rolling stock; allowing for a credit of R40 lakhs anticipated in the next year from the supply of stores for war purposes, the effective grant for capital outlay during the next year amounts to R580 lakhs.

Budget, 1917-18.

247. The distribution of the total expenditure on Railway construction between State and Companies' agency in each of the three years from 1915-16 to 1917-18 is as follows :—

	1915-1916. Accounts.	1916-1917.		1917-1918. Budget.
		Budget.	Revised.	
1. Outlay on State Lines :				
(a) India	R 5,88,50,550	3,06,53,000	1,46,46,000	3,44,56,000
	£ 3,923,370	2,043,500	976,400	2,297,100
(b) England	£ 852,742	758,400	316,700	927,100
TOTAL	£ 4,776,112	2,801,900	1,293,100	3,224,200
2. Outlay of Companies :				
(a) India	R -1,39,12,006	-31,82,000	-25,18,000	-42,11,000
	£ -927,468	-212,100	-167,800	-280,700
(b) England	£ 642,639	410,200	384,700	656,500
TOTAL	£ -284,829	198,100	216,900	375,800
Total of Programme	£ 4,491,283	3,000,000	1,510,000	3,600,000

The following outlay in England on account of purchased lines worked by companies is included in the Indian figures under outlay on State lines :—

2,047,140	1,252,600	703,600	1,336,400
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248. The details of the Budget grant for 1917-18 are shown below :—

[Lakhs of rupees.]

	OPEN LINE.			CONSTRUCTION OF	
	Rolling Stock.	Other items.	Total.	Lines in progress.	New lines.
I.—OUTLAY ON STATE RAILWAYS :—					
1. Assam-Bengal :—					
(i) Open line	15.75	27.53	43.28	...	...
(ii) Bhairab Bazar-Tangi (Open Section)	...	1.50	1.50	...	...
(iii) " " " (Re-alignment at Bhairab-Bazar).	...	.70	.70	...	...
2. Bengal Nagpur :—					
(i) Main line	13.97	55.82	69.79	...	...
(ii) Parvat-pur-Singapur Road	...	...	...	.15	...
3. Bezwada Extension					
	...	.98	.98	...	...
4. Bombay, Baroda and Central India :—					
Main line	9.70	18.60	28.30	...	...
5. Burma Extensions :—					
(i) Open line	.05	.50	.55	...	...
(ii) Southern Shan States	.80	.52	1.32	...	...
6. Dhone-Kurnool					
	...	.05	.05	...	...
7. East India :—					
(i) Open line	12.97	41.31	54.28	...	...
(ii) Bokaro-Ramgarh	...	.72	.72	...	...
(iii) Burdwan-Howrah	...	6.13	6.13	...	...
8. Eastern Bengal System :—					
Open line	19.35	49.30	68.65	...	...
9. Great Indian Peninsula System :—					
(i) Main line	11.27	65.47	76.74	...	...
(ii) Itarsi-Nagpur, etc.	...	...	...	1.00	...
(iii) Agra-Delhi Chord	...	.44	.44	...	...
(iv) Bhopal	...	.30	.30	...	...
(v) Harbour Branch Extension	...	...	...	2.00	...
(vi) Cawnpur-Banda	...	1.57	1.57	...	...
(vii) Baran-Kotah	...	.75	.75	...	...
10. Jodhpur-Hyderabad (British Section)					
	...	.78	.78	...	...
11. North Western :—					
(i) Main line	40.30	57.74	98.04	...	...
(ii) Laki-Pezu Tank	...	1.78	1.78	...	...
(iii) Nushki Extension	...	...	...	11.00	...
12. Oudh and Rohilkhand :—					
Main line	1.50	4.21	5.71	...	...
13. South Indian System—					
(i) Main line	9.00	3.28	12.28	...	...
(ii) Coonoor-Ootacamund	...	.3	.3	...	...
(iii) Tinnevely-Quilon—British Section	...	.01	.01	...	...
(iv) Do. Native State Section	...	.10	.10	...	...
14. Tirhoot and extensions :—					
Open line	3.00	2.31	5.31	...	...
15. Aden Railway					
	.04	.18	.22	...	...
16. Anticipated credits for stores issued in 1917-18 to Expeditionary forces					
	...	40.00	40.00	...	...
17. Reserve					
	...	29.18	29.18	...	...
	137.70	331.79	469.49	14.15	...
II.—OUTLAY OF INDIAN RAILWAY COMPANIES :—					
1. Burma					
	15.36	7.25	22.61	...	...
2. Lucknow-Bareilly					
	...	.29	.29	...	...
3. Madras and Southern Mahratta :—					
(i) Open line	9.17	23.89	33.06	...	...
(ii) Guntur-Tenali	...	.40	.40	...	...
	24.53	31.83	56.36	...	...
Total	162.23	363.62	525.85	14.15	...

The bulk of the restricted programme grant for 1917-18 will be devoted to the improvement of open lines of railway.

249. The figures in the table in paragraph 247 do not include the expenditure on Protective Railways met from the Famine Insurance grant, nor that on Branch Line Companies. Including this outlay, and also some small expenditure from Provincial revenues, the total expected outlay on railway construction in the three years ending 1917-18 is as follows :—

	Accounts, 1915-16.	Revised Estimate, 1916-17.	Budget Estimate, 1917-18.
	₹	₹	₹
Total as in table on page 114	6,73,69,259	2,26,49,000	5,40,00,000
Famine Protective lines	—2,896	—9,000	—8,000
Branch lines	1,08,68,724	1,25,99,000	40,89,000
Provincial State lines	18,950	35,000	23,000
Grand total in Rupees	7,82,54,037	3,52,74,000	5,81,04,000
Grand Total in sterling at ₹15 to the £	5,216,935	2,351,600	3,873,600

CONSTRUCTION OF PRODUCTIVE IRRIGATION WORKS.

250. The figures are—

	Accounts, 1915-16.	Budget, 1916-17.	Revised, 1916-17.	Budget, 1917-18.
Total in Rupees	1,21,94,292	1,35,00,000	88,55,000	90,00,000
Equivalent in Sterling	812,953	900,000	590,300	600,000

251. The expenditure in 1916-17 is expected to fall short of the Budget grant by R46.45 lakhs. There will be a lapse of about R22 lakhs in the allotments for works in operation,* mainly on canals in the Punjab, on the Eastern Nara Works in Bombay, and the permanent head works of the Ganges Canal in the United Provinces, due in the last case partly to a failure in the supply of materials. There will also be a saving of about R15 lakhs in the grant for works under construction, due to slower progress of work on the Toludur project in Madras owing to scarcity of labour and on the Mahanadi and Wain Ganga Canals in the Central Provinces. The whole of the reserve provision of R10 lakhs included in the Budget will lapse. *Revised, 1916-17.*

252. The Budget grant for 1917-18 has been fixed at R90 lakhs or slightly more than the probable expenditure in 1916-17, with reference to the financial situation and after due consideration of the requirements of the various canals under construction most of which are nearing completion. The following statement shows the distribution of the expenditure in 1916-17 and the grant for 1917-18 :— *Budget, 1917-18.*

Name of Project.	Expenditure in	
	1916-17.	1917-18.
	R	R
<i>Works in operation—</i>		
Upper Swat River Canal	9,56,000	3,61,000
Kabul River Canal	17,000	93,000
Godavari Delta System	1,36,000	2,37,500
Kistna Delta System	41,000	1,12,000
Kurnool-Cuddapah Canal	98,000	56,000
Cauvery Delta System	74,000	67,000
Eastern Nara Works	14,000	...
Jamrao Canal	2,48,000	13,000
Ganges Canal, including Mat and Hathras branches and permanent headworks	7,24,000	7,45,000
Upper Bari Doab "	2,4,000	1,61,000
Sirhind Canal	1,00,000	1,05,000
Lower Chenab Canal	5,65,000	4,00,000
Lower Jhelum "	3,000	1,00,000
Western Jumna Canal	11,000	1,00,000
Upper Chenab Canal	8,23,000	5,72,000
Lower Bari Doab Canal	7,21,000	7,69,000
Twante Canal	7,31,000	13,000
Wainganga Canal	4,32,000	5,62,000
Other Projects	77,000	3,58,000
<i>Works under construction—</i>		
Toludur Project	2,29,000	3,51,000
Gorai Canal	1,08,000	23,000
Upper Jhelum Canal	10,42,000	9,80,000
Ye-u Canal	5,67,000	5,68,000
Mahanadi Canal	9,64,000	19,07,000
Reserve . . . . .	...	3,47,000
TOTAL R	88,55,000	90,00,000
Equivalent in Sterling £	590,500	600,000

* Excluding the Twante Canal in Burma and the Wainganga Canal in the Central Provinces, both of which came into operation during 1916-17.

Of the total grant of ₹90 lakhs, about ₹38½ lakhs will be allotted to canals under construction; about ₹48 lakhs will be devoted to the completion and development of canals in operation; and ₹3½ lakhs will be held in reserve to meet unforeseen requirements.

253. The figures mentioned above do not include expenditure on Protective Irrigation Works, whether financed from the Famine Insurance grant or from ordinary revenues outside that grant. Including this outlay, and also some small expenditure on works which were originally classed as productive but have since ceased to belong to that class, the total expected outlay on the construction of irrigation works in the three years ending 1917-18 is as follows:—

	Accounts, 1915-16.	Revised Estimate, 1916-17.	Budget Estimate, 1917-18.
	₹	₹	₹
Outlay on Productive Irrigation Works . . .	1,21,94,292	88,55,000	90,00,000
Outlay on Protective Irrigation Works met from Famine Insurance grant.	72,38,168	48,88,000	60,04,000
Outlay on Protective Irrigation Works outside the Famine Insurance grant.	1,89,478	...	...
Other outlay from ordinary revenues . . .	2,01,667	32,000	40,000
Total ₹ . . .	1,98,23,605	1,37,75,000	1,50,44,000
Equivalent in Sterling £	1,321,574	918,300	1,002,900

INITIAL OUTLAY ON THE NEW CAPITAL AT DELHI.

254. The figures are :—

	Accounts, 1915-16.	Budget, 1916-17.	Revised, 1916-17.	Budget, 1917-18.
Total in Rupees	49,69,104	40,00,000	40,00,000	40,00,000
Equivalent in sterling £	331,274	266,700	266,700	266,700

255. The expenditure in the current year will amount to R40 lakhs as estimated in the Budget made up as follows :— *Revised, 1916-17.*

	(Lakhs of rupees)
(i) Works expenditure	34.17
(ii) Establishment and miscellaneous charges	5.83
Total	40.00

Of the works expenditure about R5 lakhs are being spent on the preparation of sites and other preliminary work ; R8 lakhs on the purchase of tools and plant and other stores ; and about R18 lakhs on work on the Government House and the Secretariat and the construction of certain residential buildings.

256. The provisional distribution of the Budget estimate of R40 lakhs is given below :— *Budget, 1917-18.*

	(Lakhs of rupees.)
(i) Works expenditure	33.60
(ii) Establishment and miscellaneous charges	6.40
Total	40.00

Of the grant of R33.60 lakhs for works outlay, about R5 lakhs will be required for the preparation of sites and other preliminary work and for the further purchase of tools, plant and other stores. A sum of R2½ lakhs will be spent on sanitation and the balance will be applied mainly to the construction of buildings on which work has already been commenced.

WAYS AND MEANS. HOME TREASURY.

Introductory.

257. The bulk of the payments made in England on account of the Government of India consist of expenditure chargeable to the Indian revenues; and if such payments represented the only transactions, the Ways and Means programme would be a simple arrangement, as the whole of the expenditure would ordinarily be met by remittance of funds from India. The capital outlay on the construction of railways and irrigation works, however, necessitates heavy borrowing, and when practicable, a large portion of the money required is raised in England, either direct or through the agency of Companies. A further complication is introduced by the practice under which all payments made in England to Railway Companies working purchased lines, for purchase of stores and other capital purposes, as well as all moneys raised by them, and paid into the Home treasury, are brought to account under the appropriate heads in this country and are treated in the Home accounts and estimates as remittances to or from India, respectively. Operations connected with the Gold Standard and Paper Currency Reserves, and with the replacement of one particular form or item of direct or indirect debt by another, also largely swell the receipts and charges of the Home treasury without affecting ordinarily the general Ways and Means programme.

258. The items mentioned in the preceding paragraph constitute the bulk of the transactions of the Home treasury in normal years. The conditions created by the war have led to certain abnormal transactions which have considerably affected the Ways and Means position in 1915-16 and 1916-17 and will continue to affect it in 1917-18. Large sums are being received in England from the Imperial Government and the Governments of Australia and East Africa in repayment of expenditure incurred on their behalf in India. These indirect remittances from India have largely increased the resources of the Home treasury and reduced the need for direct remittances by Councils to finance its requirements.

259. The following are the details of the transactions appearing in the Budget and Revised estimates of the Home treasury for 1916-17 and in the Budget estimate of 1917-18.

	Budget, 1916-17.	Revised, 1916-17.	Budget, 1917-18.
	£	£	£
RECEIPTS.			
Temporary debt incurred	5,500,000	2,000,000	—
Capital raised and deposited by Railway Companies—			
For Capital outlay	2,000	12,500	2,000
* For discharge of debentures	2,930,400	—	3,531,400
Deposits and Advances—			
Gold Standard Reserve	13,726,700	24,548,300	29,069,600
* Paper Currency Reserve	12,000,000	47,389,000	46,618,000
* War transactions: Recoveries from War Office	1,398,500	2,492,300	1,226,000
Other items	715,500	1,288,900	813,900
Remittance Account between England and India—			
Railway transactions (capital)	500,000	—	1,260,000
Ditto (capital advance)	6,500	16,500	6,500
War transactions: Recoveries from War Office	19,415,000	38,532,500	42,385,000
" recoveries from other authorities	1,756,000	4,229,700	2,486,000
Other transactions	1,504,500	3,338,100	2,391,000
Total Receipts, excluding Council Bills and Loans	59,454,100	123,907,800	129,783,400
DISBURSEMENTS.			
Excess of Expenditure over Revenue	067,200	20,323,500	24,343,400
Capital Expenditure not charged to Revenue—			
Outlay on State Railways, Irrigation Works and Delhi	826,800	352,200	953,100
Outlay of Railway Companies	412,200	397,200	638,500
* Payments to Railway Companies for discharge of debentures	2,930,400	75,000	3,531,400
Permanent Debt discharged	500,000	500,000	500,000
Temporary Debt discharged	7,000,000	9,000,000	—
Deposits and Advances—			
Gold Standard Reserve	12,469,200	24,240,900	29,069,600
* Paper Currency Reserve	12,000,000	47,389,000	46,618,000
* War transactions—outlay recoverable from War Office	1,398,500	2,492,300	1,226,000
Other transactions	738,600	633,600	412,500
Remittance Account between England and India—			
Repayment of Gold Standard Reserve loan	—	4,000,000	—
Payment of Indian War loan to the Lords Commissioners of His Majesty's treasury	—	—	10,000,000
Railway transactions (capital)	500,000	—	1,260,000
Ditto (capital advance and revenue)	1,307,700	768,800	1,391,700
War transactions—outlay recoverable from War Office	2,566,000	5,653,000	4,281,500
" outlay recoverable from other authorities	—	33,300	—
Purchase of silver	—	16,000,000	2,778,000
Other transactions	1,715,000	3,091,400	2,789,500
Total Disbursements	63,431,600	134,960,100	129,834,200
NET DISBURSEMENTS	3,977,500	11,052,700	64,500
Financed as follows—			
Council Bills	3,885,000	9,679,000	—
Reduction of cash balance	92,500	1,383,700	64,500
Total	3,977,500	11,052,700	64,500
Opening Balance	(a) 14,475,500	(b) 12,803,900	(c) 11,419,600
Closing Balance	(a) 14,383,000	(b) 11,419,600	(c) 11,354,800

* The heads marked with an asterisk appear on both the receipt and payment sides. As the receipt and corresponding disbursement in each case are generally equal, they do not affect the Ways and Means of the year to any material extent.

(a) Of these amounts £7,787,400 and £7,044,900 represent funds of the Gold Standard Reserve.

(b) " " £5,792,600 and £6,000,000 " " " "

(c) " " £6,000,000 and £6,000,000 " " " "

260. The table in paragraph 259 shows that there will be a net disbursement of £11,052,700 from the Home treasury in 1916-17 and that its balances at the end of the year will amount to about £11½ million. Of the former amount £9,669,000 will be financed from Council Bills drawn against treasury balances in India, and £1,383,700 will be met by a reduction of the cash balances of the Home treasury. Allowing for the fact that the net disbursement of £3,977,500 in the Budget estimate for 1916-17 included a net receipt of £1,257,500 from the Gold Standard Reserve against £207,400 now anticipated, the Revised estimate shows a deterioration of £6,025,100 as compared with the Budget, apart from the transactions connected with the Gold Standard Reserve. This deterioration is the net result of the following variations from Budget anticipations:—

	£
(i) Purchase of silver	16,000,000
(ii) Discharge of India bills	5,500,000
(iii) Payment to the Gold Standard Reserve of loan taken in India	4,000,000
(iv) Increase in net expenditure chargeable to revenue	1,256,600
(v) Net discharge of debentures of Railway Companies	75,000
Total increase in outgoings	26,831,600
(vi) Larger recoveries from the War Office in respect of expenditure incurred in India on its behalf	16,030,500
(vii) Larger recoveries from other authorities in respect of expenditure incurred in India on their behalf in connection with the war (the Ministry of Munitions, the Australian Commonwealth and the East African Protectorate)	2,440,400
(viii) Savings in total grants for capital expenditure on railways, irrigation works and Delhi (inclusive of the net outlay of the various companies)	1,049,000
(ix) Increase in net receipts in connection with miscellaneous deposit and remittance transactions	1,286,600
Total increase in receipts or decrease in outgoings	20,806,500
Net deterioration	6,025,100

261. The principal items working up to the increase of £1,286,600 in the net receipts from miscellaneous deposit and remittance transactions, shown in the table in the preceding paragraph, are: (i) increase of £417,600 in the receipts from enemy ships inclusive of sums received in England on account of vessels under the control of authorities in India; (ii) receipts amounting to £119,000, on account of the Burma War Fund which will remain temporarily in the Home treasury balances at the end of the current year; (iii) increase of £365,200 in net receipts on account of postal and money order transactions between India and foreign countries, (iv) recoveries amounting to £650,100 in respect of coinage executed in India for the Egyptian Government and funds supplied to Ceylon, (v) recovery from the Home Government of £300,000 on account of a moiety of certain special expenditure in Persia which is provided in the first instance in full from Indian funds, (vi) payment to the Home Government of £370,000 on account of surplus revenues of the occupied territories in Mesopotamia in respect of the years 1915-16 and 1916-17 which have been brought to account in India, and (vii) increased payments of bills to the extent of about £300,000 drawn to meet expenditure on Indian account in Persia.

262. The total drawings of Council bills on India in 1916-17 are expected to amount to £33,015,700. Of this sum, £9,669,000 will be utilised, as already stated, to meet the disbursements of the Home treasury; while £4,347,000 will be appropriated as a remittance on behalf of the Gold Standard Reserve of the coinage profits and other receipts which have accrued to the Reserve in India, and £18,999,700 as a remittance of the Paper Currency Reserve.

The cash balance of the Home treasury at the end of 1916-17, exclusive of the sum held on account of the Gold Standard Reserve, is now estimated at about £5.4 million against a Budget forecast of £5.3 million.

1916-17 Capital raised and deposited by Railway Companies. 263. The details of the transactions in respect of capital raised and deposited by Railway Companies are as follows:—

	Budget, 1916-17. £	Revised, 1916-17. £
RECEIPTS.		
<i>(a) Subscribed Capital—</i>		
To discharge Debentures—		
Assam-Bengal Railway	75,000	...
Bengal-Nagpur Railway	2,100,400	...
Madras and Southern Mahratta Railway	755,000	...
	2,930,400	...
<i>(b) Miscellaneous—</i>		
Transfer fees, etc.	2,000	12,500
	2,932,400	12,500
TOTAL RECEIPTS	2,932,400	12,500
ISSUES.		
For discharge of Debentures	2,930,400	75,000
For Capital outlay, i.e., Stores, Establish- ment Charges, etc.	412,200	397,200
	3,342,600	472,200
TOTAL	3,342,600	472,200

The Budget estimate provided, for the renewal or replacement by fresh capital of £2,930,400 debentures of the Assam-Bengal, Bengal-Nagpur, and Madras and Southern Mahratta Railway Companies. Of these, debentures to the value of £2,350,400 have been renewed, further debentures of the value of £505,000 which mature on the 1st April 1917 will be renewed or replaced by fresh capital in 1917-18, and the remainder of the value of £75,000 have been discharged from funds supplied by the Secretary of State.

1916-17.
Railway
remittances.

264. The following are the details of the Railway remittance transactions. As already explained, they occur almost wholly in connection with the capital account of the purchased lines worked by companies:—

	Budget, 1916-17. £	Revised, 1916-17. £
RECEIPTS.		
<i>Debenture Capital—</i>		
South Indian Railway	500,000	...
<i>Miscellaneous—</i>		
Transfer fees, etc.	6,500	16,500
	506,500	16,500
Total	506,500	16,500
ISSUES.		
<i>Advances for purchase of stores—</i>		
East Indian Railway	485,800	247,700
South Indian Railway	189,600	88,700
Bengal and North-Western Railway	22,700	14,700
Great Indian Peninsula Railway	280,000	233,500
Bombay, Baroda and Central India Railway (including Rajputana-Malwa Railway)	281,000	140,500
	1,259,100	720,100
TOTAL	1,259,100	720,100
<i>Discharge of Debentures—</i>		
South Indian Railway	500,000	...
<i>Miscellaneous payments—</i>		
East Indian Railway: rental paid to South Behar Railway Company	30,000	30,000
Rohilkhand and Kumaon Railway: Interest on Debenture Stock allocated to State works	18,600	18,700
	1,807,700	768,800
TOTAL ISSUES	1,807,700	768,800

265. The Budget estimate contemplated the replacement by fresh capital of £500,000 debentures of the South Indian Railway Company which would mature during the year. The debentures have been renewed.

266. In accordance with the Budget programme, £500,000 India bonds *Loans, 1916-17.* have been discharged in the current year. The Budget contemplated the discharge of £1½ million of India bills and the renewal of the balance of bills for £5½ million issued at the commencement of the war. An improvement in the resources of the Government of India and the transfer of the surplus resources to London through the heavy indirect remittances and the strong demand for Council bills enabled the Secretary of State not only to discharge the India bills for £7 million in full, but to make a payment of £4 million to the Gold Standard Reserve, thus completing the repayment of the temporary loan taken in India from the Reserve in the first year of the war.

267. The Budget estimate provides for a net disbursement of £64,800. *Budget, 1917-18.* The betterness of £10,987,900 as compared with the net disbursement of £11,052,700 in the current year's Revised is the net result of the following variations :—

Worse.

	£
Payment to His Majesty's Government of proceeds of Indian War loan	10,000,000
Net Expenditure on Revenue Account, <i>more</i>	4,019,600
Receipts on account of the Gold Standard Reserve (net), <i>less</i>	207,400
Receipts from authorities other than the War Office in respect of recoverable outlay incurred in India in connection with the war, <i>less</i>	1,710,400
Net payments to Railway Companies, <i>more</i>	829,700
Outlay on State Railways, <i>more</i>	610,400
Deposits, Advances and Miscellaneous Remittance transactions, <i>net worse</i>	1,110,100

Better.

	£
Payment to Gold Standard Reserve, <i>less</i>	4,000,000
Temporary Debt discharged, <i>less</i>	7,000,000
Receipt from the War Office in respect of recoverable outlay incurred in India in connection with the war, <i>more</i>	5,224,000
Outlay on New Capital at Delhi, <i>less</i>	7,300
Outlay on Irrigation Works, <i>less</i>	2,200
Purchase of silver, <i>less</i>	13,242,000

268. The details working up to the increase of £829,700 in the net payments to Railway Companies shown in the preceding paragraph are given below :—

	Revised, 1916-17. £	Budget, 1917-18. £
RECEIPTS—		
Capital deposits by Railway Companies—		
For capital outlay	12,500	2,000
For discharge of debentures	...	3,531,400
Remittance account between England and India—		
Railway transactions	16,500	1,266,500
Total receipts	29,000	4,799,900
DISBURSEMENTS—		
Capital expenditure not charged to Revenue—		
Outlay of Railway Companies	397,200	658,500
Payments for discharge of debentures	75,000	3,531,400
Remittance account between England and India—		
Railway transactions	768,800	2,651,700
Total disbursements	1,241,000	6,841,600
NET DISBURSEMENTS	1,212,000	2,041,700
Increase	829,700	

269. The reduction in the net receipts on account of the Gold Standard Reserve in 1917-18, as compared with 1916-17, arises from variations in the amount of funds of the Reserve held in the balances of the Home treasury at the beginning and at the end of each of the two years. The amount so held stood at £5,792,600 on the 1st April 1916, and is expected to stand at £6 million at the end of the current and next years. Full details of the transactions of the Reserve in the two years are given in paragraph 273.

270. The deterioration of £1,110,100 under Deposits, Advances and Miscellaneous Remittance transactions mentioned in paragraph 267 is the net result of the following principal causes of variation: (1) a decrease in the net receipts in connection with enemy vessels and in the recoveries on account of coinage for Egypt; (2) absence of the special receipts in the current year in connection with the supply of funds to Ceylon and on account of the Burma War Fund, and (3) a special adjustment in 1917-18 in connection with the appropriation to revenue of the profits from the wheat scheme of 1915.

Loans, 1917-18. 271. Provision has been made in the Budget for the discharge of £500,000 India Bonds.

272. The net disbursement of £64,800 in 1917-18, will be met by drawing on the cash balances of the Home treasury which are estimated to stand at the end of 1917-18 at £11,354,800 inclusive of £6,000,000 held on behalf of the Gold Standard Reserve.

1916-17 and
1917-18.

273. The following are the details of the transactions of the Gold Standard Reserve in England:—

Gold Standard
Reserve.

	1916-17.		1917-18.
	Budget.	Revised.	Budget.
	£	£	£
RECEIPTS.			
(a) Dividends on investments, discount on Treasury bills, interest on loans at short notice, etc.	875,900	806,600	1,697,500
(b) Remittance from India through Council Bills . . . . .	...	4,347,000	...
(c) Exchequer Bonds, British Treasury bills and Colonial Government securities, etc., paid off	12,850,800	13,394,700	27,372,100
(d) Repayment of temporary loan made to Home treasury . . . . .	...	2,000,000	...
(e) Repayment of temporary loan made to treasury balances in India . . . . .	...	4,000,000	...
Total	13,726,700	24,548,300	29,069,600
CHARGES.			
Investments made	12,469,000	22,340,700	29,069,600
Temporary loan to Home treasury . . . . .	...	2,000,000	...
Custody of gold at the Bank of England	200	200	...
Total	12,469,200	24,340,900	29,069,600

274. The following statement shows the transactions and balances of the fund in the two years in England and India taken together :—

	Budget, 1916-17. £	Revised, 1916-17. £	Budget, 1917-18. £
OPENING BALANCE—			
(a) Invested (cost price)	15,553,000	16,731,100	25,677,100
(b) Uninvested—			
(1) Gold held in India	245,200	238,700	18,400
(2) Cash in the Home treasury placed at short notice	7,787,400	5,792,600	6,000,000
(3) Balance due from Treasury balances in India . . . . .	...	1,300	100,000
(4) Temporary loan to Treasury balances in India	4,000,000	4,000,000	...
	<u>27,585,600</u>	<u>28,763,700</u>	<u>31,795,500</u>
CLOSING BALANCE—			
(a) Invested (cost price)	15,171,200	25,677,100	27,374,600
(b) Uninvested—			
(1) Gold held in India	385,200	18,400	118,400
(2) Cash in the Home treasury placed at short notice	9,044,900	6,000,000	6,000,000
(3) Temporary loan to Treasury balances in India	4,000,000	...	...
(4) Balance due from Treasury balances in India . . . . .	...	100,000	...
	<u>28,601,300</u>	<u>31,795,500</u>	<u>33,493,000</u>
Difference between opening and closing balances representing net income in the year and made up as follows:—			
(1) Interest, etc., on investments in England (<i>vide</i> paragraph 273) <i>Less</i> charge for custody of gold	875,900 —200	806,600 —200	1,697,500 ...
(2) Interest on temporary loan to Treasury balances in India	140,000	125,400	...
(3) Profit on new coinage credited to the Reserve . . . . .	...	4,100,000	...
TOTAL	<u>1,015,700</u>	<u>5,031,800</u>	<u>1,697,500</u>

275. The following is a summary of the figures relating to Council Bills 1916-17 and 1917-18 and the Sterling Debt of Government and of Railway Companies (omitting transfer fees, etc.), included in the estimates for 1916-17 and 1917-18 :—

	Budget, 1916-17. £	Revised, 1916-17. £	Budget, 1917-18. £	18. Summary of Debt transactions and Capital ac- count of Railway Companies.
RECEIPTS.				
Council Bills	3,885,000	9,689,000	...	
Temporary Debt incurred	5,500,000	2,000,000	...	
Receipts on account of the Subscribed Capital of Railway Companies	2,930,400	...	3,531,400	
Receipts on account of the Debenture Capital of Railway Companies working purchased Railways	500,000	...	1,260,000	
OUTGOINGS.				
Permanent Debt discharged	500,000	500,000	500,000	
Temporary Debt discharged	7,000,000	9,000,000	...	
Discharge of Railway Companies' Debentures (inclusive of Debentures of Companies working purchased lines)	3,430,400	75,000	4,791,400	

No provision is made for Council bill drawings in the Budget estimate for the next year; trade demands for remittances to India will have to be financed by special measures such as the further purchase of silver or investments on behalf of the Paper Currency Reserve.

INDIA.

276. The following is a summary of the Estimates of Ways and Means in India during 1916-17 and 1917-18 :—

	BUDGET ESTIMATE, 1916-1917.		REVISED ESTIMATE, 1916-1917.		BUDGET ESTIMATE, 1917-1918.	
	Rupee figures.	Equivalent in £ at R15=£1.	Rupee figures.	Equivalent in £ at R15=£1.	Rupee figures.	Equivalent in £ at R 15=£1.
	R	£	R	£	R	£
RECEIPTS.						
1. Excess of Revenue over Expenditure charged to Revenue	29,23,94,000	19,592,900	39,46,26,000	26,312,500	33,71,51,000	24,472,800
2. Capital raised through Companies towards outlay on State Railways	45,000	3,000	—	—	—	—
3. Capital contributed by Native States towards outlay on State Railways	10,00,000	66,700	10,00,000	66,700	10,00,000	66,700
4. Unfunded Debt incurred, mostly Savings Bank deposits (net)	38,21,000	254,700	2,51,24,000	1,675,000	2,89,01,000	1,923,700
5. Appropriation for Reduction or Avoidance of Debt	78,16,000	521,100	69,26,000	462,400	78,64,000	524,200
6. Other Deposits and Remittances (net)—						
(a) War Stores—Suspense	—7,04,000	—46,900	—2,71,65,000	—1,811,000	11,56,000	79,100
(b) Other Transactions	—59,93,000	—399,400	41,04,000	293,600	—1,95,000	—13,000
7. Remittance account between England and India—						
(a) Purchase of Silver	—	—	22,81,58,000	15,210,500	6,28,60,000	4,190,700
(b) Transactions of Railway Companies (net) excluding debenture capital	1,95,18,000	1,301,200	1,12,84,000	752,300	2,07,73,000	1,365,200
TOTAL RECEIPTS EXCLUDING LOANS	32,38,97,000	21,533,300	64,44,27,000	42,962,000	43,95,75,000	32,638,400
DISBURSEMENTS.						
8. Capital Expenditure not charged to Revenue—						
(a) State Railways and Irrigation Works	4,38,97,000	2,926,400	2,33,03,000	1,553,500	4,32,91,000	2,886,100
(b) Initial expenditure on new Capital at Delhi	32,30,000	215,400	36,66,000	244,400	37,75,000	251,700
(c) Outlay by Companies (net)	—31,82,000	—213,100	—25,18,000	—167,800	—42,11,000	—280,700
9. Permanent Debt discharged (net)	1,68,000	11,200	44,14,000	294,300	12,50,000	83,300
9(a). Temporary Debt discharged	—	—	6,00,00,000	4,000,000	50,00,000	333,300
*10. Provincial surpluses (—) or deficits (+)	52,89,000	352,600	—2,41,06,000	—1,607,000	14,67,000	97,200
11. Imperial and Provincial Loans (net)	—59,20,000	—394,600	—77,67,000	—517,800	—22,51,000	—150,100
12. Remittance account between England and India—						
(a) Capital raised by Railway Companies (net)	—	—	—	—	—	—
(b) War Office transactions (net)	25,27,35,000	16,849,000	51,72,45,000	34,483,000	54,75,60,000	36,500,000
(c) Transactions on behalf of authorities † other than the War Office (net)	2,63,40,000	1,756,000	5,85,50,000	3,903,400	4,07,45,000	2,716,400
(d) Adjustment in respect of repayment of loan to the Gold Standard Reserve	—	—	—6,00,00,000	—4,000,000	—	—
(e) Other transactions (net)	—40,59,000	—270,600	82,53,000	559,200	—47,08,000	—313,900
†13. Council Bills	5,82,75,000	3,865,000	12,87,88,000	8,585,900	70,60,000	466,700
TOTAL DISBURSEMENTS	37,67,73,000	25,118,300	70,98,28,000	47,322,100	63,68,58,000	42,590,600
NET DISBURSEMENTS	5,28,76,000	3,525,000	6,54,01,000	4,360,100	14,92,83,000	9,952,200
FINANCED AS FOLLOWS:						
Permanent Debt incurred	6,50,00,000	4,333,300	11,23,00,000	7,486,700	10,50,00,000	7,000,000
Reduction of (+) or addition to (—) Treasury Balances	—1,21,24,000	—808,300	—4,68,99,000	—3,126,600	4,42,83,000	2,952,200
TOTAL	5,28,76,000	3,525,000	6,54,01,000	4,360,100	14,92,83,000	9,952,200
Opening Balance	17,17,79,000	11,451,900	18,02,41,000	12,016,100	22,71,40,000	15,142,700
Closing Balance	18,39,03,000	12,260,200	22,71,40,000	15,142,700	18,23,57,000	12,190,500

* Head (10) represents expenditure defrayed by reduction of Provincial balances.

† These are the Ministry of Munitions, the Commonwealth of Australia and the East African Protectorate.

‡ The figures shown under head (13) differ from those given in the Home Treasury Ways and Means statement, as Bills drawn by the Secretary of State towards the end of one year are paid in India in the next. The figures of the present statement represent payments in India.

1916-17. Main features of Budget estimates.

277. In the Budget estimate for 1916-17, the cash balance in the Indian treasuries on the 1st April 1916, was taken at R17,18 lakhs. It was estimated that (1) the net Imperial revenue in India would amount to R29,84 lakhs, (2) there would be a net receipt of R38 lakhs under Unfunded debt, (3) a sum of R78 lakhs would be available from the Famine Insurance grant for the avoidance of debt, (4) a net receipt of R59 lakhs would accrue in connection with Imperial and Provincial loans, and (5) the remittance and capital transactions of railway companies, would result in a net credit of R1,95 lakhs.

On the other hand, provision was made for : (1) a net expenditure of R53 lakhs from Provincial balances, (2) capital expenditure in India on railways

(inclusive of outlay by companies) and canals to the extent of R4,07 lakhs, (3) an outlay of R32 lakhs on the construction of the new capital at Delhi, (4) the discharge of R2 lakhs of permanent debt, (5) a recoverable outlay of R25,27 lakhs in connection with the war on behalf of the War Office and a further outlay of R2,63 lakhs on behalf of the Ministry of Munitions and the Commonwealth of Australia, (6) a net payment of R16 lakhs on account of miscellaneous deposit and remittance transactions inclusive of capital contributed by Native States for the construction of State Railways, and (7) the payment of Council bills to the extent of R5,83 lakhs.

The total payments mentioned above aggregate R38,83 lakhs, against a total receipt of R33,54 lakhs; and to meet the net disbursement of R5,29 lakhs it was proposed to raise a rupee loan of R6½ crores. The surplus of R1,21 lakhs would raise the Indian cash balance from R17,18 lakhs at the beginning of 1916-17, to R18,39 lakhs at the end of the year.

278. The results, according to the Revised estimate, show considerable variations from this forecast. The year opened with a cash balance which was R85 lakhs more than the Budget forecast, the increase being due to the improvement in the revenue account in 1915-16 over the Revised estimate (see paragraph 7), partly counterbalanced by a deterioration in other transactions. The proceeds of the conversion loan of 1916-17 inclusive of the Post Office section amounted to R6,73 lakhs, and it is expected that a sum of R4½ crores will be received in the current year in respect of the Indian war loan which is open for subscriptions from the 15th March 1917. The recoverable war expenditure has risen very heavily during the year and there has also been an acute demand for private remittance of funds to India by Council bills. On the other hand, there has been a very satisfactory growth in revenue as well as in Postal Savings Bank deposits, while substantial lapses are anticipated in the grants for railway and irrigation capital outlay. The Secretary of State has also purchased large quantities of silver, the purchase price of which forms an addition to the Indian treasury balances on arrival of the silver in India. With these improvements in resources, it will be possible to meet the recoverable war expenditure in full and in addition direct remittances to the Home treasury to the extent of R12,88 lakhs and to close the year with a balance of R22,71 lakhs. This balance will, however, have stood at R18,21 lakhs only but for the receipts anticipated in the last fortnight of the year in respect of the Indian war loan.

279. Taking the year as a whole, the net receipts into treasuries in India in 1916-17, after allowing for the receipts from the conversion loan, but excluding those from the war loan, will amount to R19 lakhs against the Budget estimate of R1,21 lakhs, the decrease being due to the following variations:—

	[Lakhs of Rupees]
(1) Reduction in amount available from the Famine Insurance grant for the avoidance of debt	9
(2) Increased debits to the war stores suspense head representing cost of military stores and equipment charged to the suspense head pending their allocation to forces or to Indian requirements	2,65
(3) Reduction in net credits on account of remittance and capital transactions of railway companies, owing mainly to a decrease in the capital expenditure which is incurred in England and is passed on to India for adjustment in the Indian accounts	82
(4) Increase in outlay on new capital at Delhi	4
(5) Larger discharge of debt made up of (i) 12 lakhs annual instalment of Gwalior loan, repayment of which was not contemplated in Budget and, (ii) 3 and 3½ per cent. rupee debt cancelled by issue of smaller face value of 4 per cent. paper in connection with conversion loan of 1916-17	42
(6) Increase in expenditure incurred on behalf of the War Office	26,45
(7) Increase in expenditure incurred on behalf of other authorities, viz., Ministry of Munitions, Australian Commonwealth and East African Protectorate	3,22
(8) Increase in payment of Council bills from treasury balances	7,05
(9) Increase in net payments in connection with miscellaneous deposit and remittance transactions	20
Total increase in outgoings or reduction in receipts	40,94

1916-17.—Main features of Revised estimates.

(10) Improvement in the combined revenue account of the Imperial and Provincial Governments.	12,57
(11) Improvement under Unfunded debt owing chiefly to new deposits into Post Office Savings Banks	2,13
(12) Additions to treasury balances on account of value of silver purchased by the Secretary of State	22,82
(13) Lapse in the grant for capital expenditure on railways (inclusive of outlay by companies) and irrigation works	1,99
(14) Increase in net recoveries of Imperial and Provincial loans	18
(15) Increased receipts from conversion loan	23
	39,92
Total increase in receipts or reduction in outgoings	39,92
	1,02
Decrease in net receipts	1,02

280. The increase of R20 lakhs in the net payments in connection with miscellaneous deposit and remittance transactions shown in the above analysis, results from a number of variations, the more important of which are mentioned below. Coinage executed in India on behalf of the Egyptian Government and a remittance of funds to the Ceylon Government involve a net disbursement of R1,07 lakhs; special expenditure in Persia necessitated by the war is being met to the extent of R45 lakhs from Indian resources pending recovery from the Home Government by the Secretary of State; while payments on account of postal and money order transactions with foreign countries will be higher by R55 lakhs. On the other hand, a special receipt of R53 lakhs is anticipated from the liquidation of hostile firms; a sum of R38 lakhs will be brought to account in India on account of the surplus revenues of the occupied territories in Mesopotamia, pending payment to the Home Government in London; there will be a nominal receipt of R36 lakhs from the cancellation of debt by the issue of a smaller face value of 4 per cent. rupee paper in return for 3 and 3½ per cent. securities in connection with the conversion scheme of 1916-17, the amount of debt so cancelled being treated as debt discharged by a *per contra* credit under miscellaneous deposits; a *pro forma* credit of about R45 lakhs arises under the remittance head in connection with the adjustment of special expenditure in Persia on Indian account financed by bills drawn on London; and the deposits of local funds and other miscellaneous deposit transactions will also show a substantial improvement.

1916-17,
Rupee loan.

281. It was announced last year that the rupee loan to be raised in 1916-17, would be accompanied by privileges for the conversion of 3 and 3½ per cent rupee paper and that applications would be invited for R6 crores apart from the proceeds of the Post Office section, though Government would be ready to receive subscriptions up to a further sum of R6 crores, the extra receipts being devoted to the repayment of the temporary loan of £4 million which was still due to the Gold Standard Reserve. The terms of the loan were notified on the 8th June and applications received up to the 1st July. The proceeds of the main loan totalled R640 lakhs. A supplementary section of the loan was issued for receiving subscriptions from small investors through the Post Office, and about R33 lakhs were received from this section which remained open till the 25th September 1916.

1917-18.—Main
features of
Budget estimate.

282. In 1917-18 the net Imperial revenue is estimated at R36,72 lakhs; a sum of R79 lakhs will be available from the Famine Insurance grant for the avoidance of debt; the remittance and capital transactions of railway companies are likely to result in a net credit of R2,08 lakhs; net receipts of R2,89 lakhs and R23 lakhs are anticipated respectively in connection with Unfunded debt and Imperial and Provincial loans; there will be a credit of R6,29 lakhs on account of silver paid for by the Secretary of State in 1916-17 which will be brought to account in India in 1917-18 and further purchase of silver to the value of £2.8 million which it is assumed for the purpose of the estimates that he will make in the latter year; and miscellaneous deposit and remittance transactions inclusive of capital contributed by Native States for the construction of State Railways will result in a net receipt of R67 lakhs. On the other hand, provision has been made: (1) for an expenditure of R15 lakhs from Provincial balances; (2) for a payment of R63 lakhs in

connection with the discharge of debt, the main items being the annual instalment of R12 lakhs in repayment of the Gwalior loan of 1887 and the repayment of the temporary loan of R50 lakhs taken from the same State at the beginning of the war; (3) for capital expenditure of R3,91 lakhs in India on railways and canals and of R38 lakhs on Imperial Delhi; (4) for payment of Council bills which remain unpaid at the end of the current year to the extent of R70 lakhs; and (5) for a recoverable outlay of R54,75 lakhs to be incurred on behalf of the War Office and of R4,08 lakhs on behalf of other authorities. The total amount of funds required by the Government of India next year therefore aggregates R64,60 lakhs while the receipts at its disposal amount only to R49,67 lakhs.

283. It has been decided to raise a war loan in India on attractive terms, the proceeds of which, provisionally estimated at £10 million, will be made over to the Home Government as a war contribution. The payment to the Home Government will be made by the Secretary of State, but the loan subscriptions are received in India and will be available for Ways and Means purposes here. Out of the estimated receipts of R15 crores, it is expected that R4½ crores will be received in the current year and the balance of R10½ crores in 1917-18. Deducting the latter sum, the balance of the deficiency in resources *viz.* R4,43 lakhs will be found by drawing on the cash balances, which will stand on the 31st March 1918 at R18,28 lakhs.

284. The following table gives details of the transactions of Savings Banks ^{1916-17 and} and Provident Funds during a series of years, and the estimated transactions ^{1917-18.} for 1916-17 and 1917-18:—

Year.	Net additions to deposits, cash.	Interest.	Total addition.	<i>Post Office Savings Banks, etc.</i>
1906-07	50,94,000	52,25,000	1,03,19,000	
1907-08	14,86,000	53,50,000	68,36,000	
1908-09	—26,22,000	54,63,000	28,41,000	
1909-10	51,82,000	57,20,000	1,09,02,000	
1910-11	1,05,06,000	60,82,000	1,65,88,000	
1911-12	1,95,69,000	67,79,000	2,63,48,000	
1912-13	1,68,26,000	73,79,000	2,42,05,000	
1913-14	2,37,05,000	84,07,000	3,21,12,000	
1914-15	—8,35,53,000	78,82,000	—7,56,71,000	
1915-16	57,38,000	70,96,000	1,28,34,000	
1916-17 (Revised)	1,63,76,000	79,22,000	2,42,98,000	
1917-18 (Budget)	1,74,86,000	1,06,22,000	2,81,08,000	

285. The net deposits in Postal Savings Banks in the current year are now estimated at R96 lakhs. The Budget estimate for 1917-18 anticipates a further net deposit of R75 lakhs in these Banks and a growth of R66 lakhs in the deposits in the various Provident Funds for Government servants. There will also be a net receipt of R34 lakhs from the Provident Funds of railway companies which will be taken over by Government from the 1st April 1917 (*vide* paragraph 69), made up of net deposits of R12½ lakhs during the year and cash balances amounting to R21½ lakhs which will be handed to Government at the time of the transfer of the funds.

J. B. BRUNYATE.

The 21st March 1917.

Appendix I.

**PRO FORMÁ ACCOUNT OF EXPENDITURE ON DELHI AND THE
DELHI PROVINCE.**

Prefatory Note.

I.—Scope of *pro formâ* account.

The following *pro formâ* account, with its supporting statements, exhibits the expenditure, initial and annual, on Delhi and the Delhi Province and also any receipts and savings which form a direct set-off to that expenditure. The account has been prepared in consultation with the Comptroller General and carries his approval as regards both its form and its substantial completeness at the present date subject to the qualifications implied in the following prefatory remarks; it will be added to, or amplified later, if experience should show this to be necessary.

2. The main item of the account, as regards non-recurring expenditure, is the Delhi project proper, the figures for which appear against item 1 of Part I.—*Initial Outlay*. The principal recurring charge is that representing the expenditure in the new province, which appears as item 1 of Part II.—*Annual Expenditure*.

3. The account necessarily exhibits any expenditure occurring under the named heads, without qualification on account of contributory causes. It must, therefore, be clearly understood that the increase of expenditure, including that in the Delhi Province, is not wholly due to the change of Capital. Thus, an increase of the garrison at Delhi on strategic grounds had been already independently and strongly recommended to the Government of India by the Chief of the General Staff and endorsed by His Excellency the Commander-in-Chief in July 1911, before the transfer of the Capital had been officially proposed, and the reconstruction of the accommodation of the troops already there had long been recognised as pressing. Similarly, the recent advance in the policy relating to education and sanitation, particularly the latter, would, under any circumstances, have involved increased expenditure in this city. For practical purposes, these considerations must be ignored in the figured statements, as well as various similar points of minor pecuniary significance. The same principle will be applied to the Railway expenditure, *i.e.*, the cost of any remodelling of the railway system which is connected with the constitution of the new Capital will be exhibited in full in the *pro formâ* account. A wholly independent railway requirement, such as the permanent marshalling yard which will eventually replace the temporary yard now in use, will not be shown.

II.—Relation between the *pro formâ* account and the regular accounts.

4. A brief explanation is added below connecting the various items in the *pro formâ* account with the entries in the published accounts and estimates. Some further explanations are also to be found in the account itself and in its supporting statements.

5. The capital expenditure directly incurred on the construction of the new Imperial Capital at Delhi is shown in the regular accounts under the special head "51—Initial Expenditure on the new Capital at Delhi." The only other item of expenditure which will be recorded in the capital section of the regular accounts is that arising from diversions or re-arrangements of the railway system, which will appear under the head "48—State Railways." Item 1 of Part 1 of *pro formâ* account.

6. The initial expenditure incurred during the years 1911-12 and 1912-13 in connection with the provision of temporary accommodation for the Government of India at Delhi, pending the construction of the new Capital, has been treated, on the advice of the Comptroller General, as a revenue charge, under a special minor head styled "Temporary Delhi" subordinate to the major head "45—Civil Works." Any non-recurring receipts which may eventually be obtained in connection with these temporary works, *e.g.*, from the sale of lands and buildings when no longer required by the Government of India, will be similarly credited under a special head subordinate to the major head "XXXI—Civil Works." Item 3 (b), *ibid.*

Items 1 and I of Part II of *pro formâ* account.

7. The remaining expenditure is mainly brought to account in one of two ways: either, first, as expenditure of the new Province; or, secondly, as departmental expenditure chargeable to the Department in which it is incurred.

8. The expenditure and receipts appertaining to the *quasi*-provincial administration of the Imperial area are brought to account in the same way as in the case of other minor administrations, and are eventually published separately, like the figures for Coorg and Baluchistan, in an appendix to the Civil Estimates. But as the Civil Estimates are not published till late in the year, a special arrangement has been made by which the figures for the Delhi province under each major head are separately shewn in the various sections of the Financial Secretary's memorandum (*e.g.*, I and 3, Land Revenue, page 21). It will be noted that any grants which may be specially given from Imperial revenues in aid of the Delhi Municipality or other local funds will be brought into the regular accounts and, consequently, into the *pro formâ* account also, since they will appear as charges of the Delhi administration.

Items 3 (a) and III of Part I of *pro formâ* account.

9. Expenditure which does not appertain to provincial administration is recorded, as in the case of other provinces, under its appropriate departmental head in the regular accounts. Thus expenditure on the land and buildings required for the new Cantonment, and any corresponding receipts, appear under the Army and Military Works heads respectively, under both of which a special Delhi sub-head has been opened. Railway capital outlay has already been referred to. Railway revenue charges and receipts similarly come under the Railway account head. In these cases, the *pro formâ* account necessarily exhibits only initial expenditure and non-recurring receipts, as Military expenditure is not being permanently increased and the influence of the new Capital on the ordinary daily receipts and working expenses of the Railways cannot evidently be satisfactorily isolated. This latter consideration also applies to the case of Postal and Telegraph expenditure, which moreover represents ordinary administrative expenditure of the department, and is relatively insignificant in amount. For these reasons, in the case of this department, neither the initial outlay nor the recurring receipts and expenditure have been included.

Items 4 to 7 and I and IV of Part I, and Items 2 and 3 and II to V of Part II of *pro formâ* account.

10. There are also a few items of expenditure and of actual receipt or of definite saving which are not recorded in the accounts of the Delhi Province or in the departmental accounts, but which it is necessary to take into consideration in calculating the expenditure in Delhi and the Delhi Province. Most of these are self-explanatory, but attention may be called to the intended treatment of the sale-proceeds of vacated lands and buildings at Calcutta (if any) and elsewhere. These will be credited under the major heads "XXV—Miscellaneous" and "XXXI—Civil Works", and the *pro formâ* account will take credit only for actual Imperial receipts. No account will be taken, in the statements themselves, of book transactions, or of the considerable savings obtained from the vacation of rented accommodation, *i.e.*, of relief in respect of rental payments which the Local Government obtains by giving up private buildings previously leased for provincial establishments, and moving the latter into offices formerly occupied by the Government of India. Any reference made to such saving will, therefore, be found in an explanatory footnote. [See Part I, Note 5.]

Item I of Part I.

11. Outlay on stores and all other expenditure incurred in England under a capital head or as a revenue charge, which can be distinguished as appertaining to the construction of Delhi or to the administration of the Delhi Province, have been included in the *pro formâ* account.

PRO FORMA ACCOUNT OF EXPENDITURE ON DELHI AND THE DELHI PROVINCE.

PART I.—INITIAL OUTLAY.

[Figures in thousands of Rupees.]

EXPENDITURE.				RECEIPTS.			
	Actuals to end of 1915-16.	Revised Estimate, 1916-17.	Budget Estimate, 1917-18.		Actuals to end of 1915-16.	Revised Estimate, 1916-17.	Budget Estimate, 1917-18.
1. DELHI PROJECT: Capital outlay on permanent Delhi chargeable to Head "51" (for details see Statement I-A)	1,88,80	40,00	40,00	I.—Receipts which may be obtained on account of Imperial buildings vacated by the Government of India or attached offices in consequence of the move ||	...	...	...
2. Temporary Delhi *	54,33	...	...	II.—Non-recurring receipts on account of Temporary Works	...	...	...
3. Initial expenditure of non-Civil Departments :—				III.—Recoveries on account of land or buildings vacated in the old Cantonment of Delhi ||	...	...	...
(a) Military services †	46,67	8,80	10,00	IV.—Miscellaneous items	35	64	74
(b) Railways ‡	5,34	4	2				
4. Non-recurring grant to the Punjab Government in compensation for expenditure incurred on new headquarters buildings for the Commissionership transferred from Delhi	1,26	...	...		
5. Cost of withdrawal to Delhi of Imperial offices previously located at Calcutta or elsewhere	2,03	...	...		
6. Special non-recurring monetary concessions to establishments of the Government of India and attached offices on the occasion of their first move to Delhi	1,24	38	38				
7. Miscellaneous items §	2,60	70	64				
TOTAL	3,02,27	49,92	51,04	TOTAL	35	64	74
Total Expenditure to end of 1917-18	4,03,23			Total receipts to end of 1917-18	1,73		
Net expenditure to end of 1917-18	4,01,50						

*NOTE 1.—The head "Temporary Delhi" has been closed from 1st April 1913, subsequent expenditure being treated as part of the expenditure of the Delhi Province—see Part II of Account.

†NOTE 2.—The expenditure included under item 3 (a) is that relating to the formation of the new Cantonment. Its details are as follows :—

	To end of 1915-16.	1916-17.	1917-18.
Acquisition of land †	13,10	—	—
Cost of buildings	30,09	7,89	—
Establishment charges	2,28	81	—
Tools and Plant	1,20	10	—
TOTAL	46,67	8,80	10,00

‡NOTE 3.—The figures relate to charges for the acquisition of land and outlay on railway facilities at Nangal Raya.

§NOTE 4.—The expenditure shown against item 7 represents mainly the proportionate cost of the Delhi Audit Office and the cost of temporary establishments employed in the Secretariats in connection with the change of Capital.

||NOTE 5.—These heads will record only actual receipts obtained from the sale of the vacated buildings and land. As explained in paragraph 10 of the prefatory note, this procedure has the effect of excluding a substantial true saving in respect of rented accommodation. Thus in 1913-14, 1914-15 and 1915-16 the Government of Bengal, by moving their offices into the vacated Imperial buildings in Calcutta, saved Rs2,24,000, partly by being enabled to dispense with private accommodation previously leased, and partly by being relieved from the necessity of renting further accommodation.

PRO FORMA ACCOUNT OF EXPENDITURE ON DELHI AND THE DELHI PROVINCE.

PART II.—ANNUAL EXPENDITURE.

[Figures in thousands of Rupees.]

Expenditure.	Actuals, 1915-16.	Revised Estimate, 1916-17.	Budget Estimate, 1917-18.	Receipts	Actuals, 1915-16.	Revised Estimate, 1916-17.	Budget Estimate, 1917-18.
1. Expenditure of Delhi Province *	34,74	35,53	31,19	I.—Revenues of Delhi Province*	16,29	21,00	18,82
2. Compensatory assignment to Punjab Provincial revenues in respect of extra expenditure incurred in administering territories which have been transferred from the old Delhi district to the districts of Rohtak and Gurgaon	13	13	13	II.—Assignment from Punjab Provincial revenues to Imperial on account of the creation of the new Province of Delhi, with effect from the 1st October 1912†.	1,91	1,91	1,91
3. Miscellaneous items	7	6	6	III.—Saving under Calcutta house allowances‡.	42	38	39
				IV.—Saving under hill journey and travelling allowances and contingencies on account of shorter move of Secretariat and attached offices.§	2,50	2,50	2,50
Total expenditure	34,94	35,72	31,38	V.—Miscellaneous items	3	3	3
Net expenditure	13,79	9,90	7,73	Total receipts	21,15	25,82	23,65

* NOTE 1.—The details of this item are given in Statement II-A.

† NOTE 2.—This assignment represents the amount by which the Provincial outlay on the Delhi area exceeded the Provincial revenue obtained therefrom prior to the constitution of the Imperial enclave, i.e., the net expenditure incurred on the area of which the Local Government has now been relieved.

‡ NOTE 3.—The figures shown against item III will be subject to increase as additional offices are successively transferred from Calcutta to Delhi.

§ NOTE 4.—The figure shown against item IV is a minimum figure calculated once for all on the assumption that all office or portions of offices which previously moved between Calcutta and Simla have subsequently moved regularly between Delhi and Simla. The actual saving throughout has been larger owing to certain establishments which previously moved to Calcutta being retained in Simla throughout the cold weather.

STATEMENT I.-A.

Details of Capital outlay on the Delhi Project working up to the total figures shown against item 1 in Part 1 of pro forma account.

[Figures in thousands of Rupees.]

Items.	Actuals up to end of 1915-16.	Revised Estimate, 1916-17.	Budget Estimate, 1917-18.
A.—Salaries and allowances—			
(a) Preliminary Investigation—			
(i) Gazetted officers*	2,04	...	...
(ii) Non-gazetted officers	14	...	...
(b) Public Works and Electrical officers employed on the Project—			
(i) Gazetted officers*	11,81	-4,49	4,06
(ii) Non-gazetted officers	5,03	2,24	2,16
(c) Other officers employed on the Project—			
(i) Gazetted officers*	2,20	16	21
(ii) Non-gazetted officers	83	23	22
B.—Travelling allowances of Officers and Establishment—			
(a) Preliminary Investigation—			
(i) Gazetted officers*	23	...	...
(ii) Non-gazetted officers	2	...	...
(b) Public Works and Electrical officers employed on the Project—			
(i) Gazetted officers*	1,05	40	40
(ii) Non-gazetted officers	50	20	16
(c) Other officers employed on the Project—			
(i) Gazetted officers *	10	1	3
(ii) Non-gazetted officers	4	...	...
C.—Supplies, Services and Contingencies—			
(a) Preliminary Investigation	51	...	...
(b) Public Works and Electrical officers employed on the Project	97	28	27
(c) Other officers employed on the Project	22	6	5
Deduct—(i) Percentages	...	38	24
(ii) Debit to head "45 Imperial Civil Works"	...	1,35	1,02
D.—Works Expenditure—			
(i) Buildings—			
(1) Government House	3,69	4,25	8,00
(2) Secretariat	9,89	5,23	7,00
(3) Other buildings	20,53	8,40	6,00
(ii) Communications	3,71	1,08	1,53
(iii) Miscellaneous Public Improvements	1,85	34	95
(iv) Electric Light and Power	...	...	...
(v) Irrigation	...	...	50
(vi) Sanitation including water-supply, drainage and sewage	...	50	2,50
(vii) Purchase of tools and plant	29,00	2,92	1,12
(viii) Stock and Suspense	12,93	4,72	2,00
(ix) Miscellaneous items	41,74	5,24	1,50
(x) Maintenance during construction	4,36	2,78	2,50
Deduct—Probable savings	...	1,28	...
E.—Acquisition of land	35,37	12	10
F.—Other Miscellaneous expenditure	6	...	...
Deduct.—Receipts on Capital Account treated as reduction of expenditure.	2	72	...
Total	1,88,80	40,00	40,00

* NOTE.—The town planners and other experts are included under this head.

STATEMENT II-A.

Revenue and Expenditure of Delhi Province.

[Figures in thousands of Rupees.]

RECEIPTS.				EXPENDITURE.			
Major heads of Account.	Actuals, 1915- 16.	Revised Esti- mate, 1916- 17.	Budget Esti- mate, 1917- 18.	Major heads of Account.	Actuals, 1915- 16.	Revised Esti- mate, 1916- 17.	Budget Esti- mate, 1917- 18.
I.—Land Revenue	4,13	3,49	3,73	1. Refunds and Drawbacks	6	11	11
II.—Opium	20	20	23	2. Assignments and Compensations	4	5	5
IV.—Stamps	3,23	3,41	3,42	3. Land Revenue	1,07	1,06	1,06
V.—Excise	2,66	2,45	2,45	6. Stamps	6	7	6
VII.—Customs	1	1	1	7. Excise	8	9	11
VIII.—Income Tax	1,62	4,05	3,05	10. Income Tax	1	2	3
X.—Registration	22	23	24	12. Registration	7	7	7
XI.—Interest	35	34	31	18. General Administration*	1,15	1,14	1,08
XVI-A.—Courts of Law	23	29	23	19-A. Courts of Law	1,64	1,60	1,46
XVI-B.—Jails	33	32	32	19-B. Jails	82	82	82
XVII.—Police	6	6	6	20. Police	4,05	3,91	4,13
XIX.—Education	16	16	15	22. Education	1,92	1,90	2,07
XXA.—Medical	3	2	1	23. Ecclesiastical	18	14	18
XXIB.—Scientific and Miscella- neous Departments.	1	1	1	24-A. Medical	1,68	1,71	1,76
XXII.—Receipts in aid of Superannuation, etc.	4	4	4	24-B. Sanitation	1,13	2,02	60
XXIII.—Stationery and Printing	5	3	4	25. Political	1	1	1
XXV.—Miscellaneous	40	3,27	1,87	26A. Agriculture	11	12	12
XXX.—Minor Irrigation Works and Navigation.	1	3	3	26B. Scientific and Miscellaneous Departments.	3	11	1
XXXI.—Civil Works	2,55	2,59	2,62	27. Territorial and Political Pen- sions.	48	46	45
				29. Superannuation and Retired allowances.	1,96	2,01	1,75
				30. Stationery and Printing	16	15	15
				32. Miscellaneous	42	60	1,00
				43. Minor Irrigation Works and Navigation.	1	1	1
				45. Civil Works	17,60	17,35	14,10
Total Receipts	16,29	21,03	18,82	Total Expenditure	34,74	35,53	31,19

* The differences between the figures shown here and those shown in the table on page 53 against Delhi represents the proportionate cost of the Delhi Audit Office relating to the Delhi Project which is included in Part I of the *Pro forma* account under '7—Miscellaneous items'.

Appendix II.

**ESTIMATE OF REVENUE AND EXPENDITURE OF THE
GOVERNMENT OF INDIA FOR THE YEAR 1917-1918.**

No. 1.—ACCOUNT showing the ESTIMATED REVENUE (Imperial and Provincial)
compared with the

HEADS OF REVENUE.	INDIA, GENERAL.			N.-W. FRONTIER PROVINCE.			MADRAS		
	1915-1916.	1916-1917.	1917-1918.	1915-1916.	1916-1917.	1917-1918.	1915-1916.	1916-1917.	
Principal Heads of Revenue:	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Land Revenue	20,73,000	21,81,000	21,76,000	21,29,255	21,01,000	22,03,000	5,90,96,501	5,92,58,000	1
Opium	27,079	28,000	30,000	39,227	49,000	47,000	4,02,759	4,87,000	2
Salt	1,47,09,662	2,59,79,000	1,20,00,000	...	...	...	1,15,78,575	1,29,30,000	3
Stamps	8,58,004	8,54,000	8,56,000	6,74,843	7,10,000	7,25,000	1,51,01,998	1,56,00,000	4
Excise	21,96,610	24,52,000	24,28,000	3,53,634	3,59,000	3,35,000	3,51,18,758	3,69,00,000	5
Provincial Rates	103	1,000	1,000	3,715	3,000	1,000	...	...	6
Customs	19,644	29,000	29,000	...	...	...	79,50,849	1,12,05,000	7
Income Tax	25,58,823	43,73,000	43,71,000	1,71,418	2,50,000	2,56,000	40,75,663	57,91,000	8
Forest	9,59,469	11,52,000	10,53,000	1,86,815	2,14,000	2,42,000	41,06,838	45,00,000	9
Registration	45,344	45,000	47,000	46,243	48,000	45,000	23,57,549	25,00,000	10
Tributes from Native States	19,92,599	19,95,000	20,09,000	...	...	...	44,96,520	44,97,000	11
Total	2,54,40,237	3,81,89,000	2,50,00,000	36,05,120	37,34,000	38,54,000	14,42,65,510	15,36,68,000	12
Interest	46,49,606	44,43,000	64,55,000	32,896	31,000	30,000	11,07,949	12,07,000	13
Posts and Telegraphs	5,65,25,273	6,19,84,000	6,49,35,000	...	...	...	...	...	14
Mint	43,838	32,63,000	43,000	...	...	...	...	...	15
Receipts by Civil Depts.:									
Law and Justice:									
Courts of Law	3,42,511	234,000	2,09,000	1,74,293	2,27,000	2,30,000	12,00,387	11,51,000	16
Jails	5,00,374	6,65,000	6,66,000	42,008	46,000	46,000	5,10,531	5,65,000	17
Police	50,294	54,000	50,000	32,279	30,000	23,000	5,06,454	5,12,000	18
Ports and Pilotage	...	...	...	...	...	...	69	2,00,000	19
Education	84,984	77,000	78,000	26,796	1,52,000	24,000	3,09,763	3,51,000	20
Medical	9,021	8,000	7,000	1,839	1,000	1,000	1,27,918	1,45,000	21
Sanitation	23,665	52,000	60,000	5,310	...	...	10,884	18,000	22
Agriculture	1,57,602	1,73,000	2,22,000	2,450	3,000	6,000	1,70,924	2,04,000	23
Scientific and Miscellaneous Depts.	1,18,510	1,25,000	1,17,000	135	...	...	11,13,461	15,89,000	24
Total	12,92,961	13,88,000	14,09,000	2,84,610	4,59,000	3,30,000	39,50,541	45,37,000	25
Miscellaneous:									
Receipts in aid of Superannuation, etc.	3,64,326	3,88,000	3,85,000	20,089	23,000	23,000	2,52,389	2,54,000	26
Stationery and Printing	4,40,760	3,94,000	3,00,000	17,730	23,000	23,000	1,43,356	1,38,000	27
Exchange	11,13,815	22,00,000	...	...	...	...	...	...	28
Miscellaneous	5,8,956	8,96,000	7,14,000	1,46,320	1,23,000	1,24,000	4,23,863	4,77,000	29
Total	24,67,857	38,78,000	13,99,000	1,84,139	1,69,000	1,70,000	8,19,608	8,69,000	30
Railways:									
State Railways (Gross Receipts)	57,24,44,857	62,18,56,000	62,73,49,000	...	...	...	...	...	31
Deduct—Working Expenses	29,51,98,312	29,90,00,000	31,33,79,000	...	...	...	...	...	32
Surplus profits paid to Companies, etc.	90,57,411	1,13,82,000	1,17,00,000	...	...	...	...	...	33
Net Receipts	26,81,89,134	31,14,74,000	30,22,70,000	...	...	...	...	...	34
Subsidized Companies (Government share of surplus Profits and Repayment of Advances of Interest)	2,98,385	4,42,000	4,61,000	...	...	...	...	...	35
Total	26,84,87,519	31,19,16,000	30,27,31,000	...	...	...	...	...	36
Irrigation:									
Major Works: Direct Receipts	...	...	...	8,11,044	9,68,000	13,11,000	2,94,368	3,10,000	37
Portion of Land Revenue due to Irrigation	...	...	...	73,778	74,000	74,000	1,06,97,361	1,02,81,000	38
Minor Works and Navigation	23,168	83,000	41,000	...	...	...	2,59,506	2,68,000	39
Total	23,168	83,000	41,000	8,84,822	10,42,000	13,85,000	1,12,51,235	1,08,59,000	40
Other Public Works:									
Civil Works	3,23,066	3,32,000	3,25,000	1,68,004	1,62,000	1,59,000	6,14,889	4,25,000	41
Military Receipts:									
Army: Effective	77,20,933	90,54,000	89,69,000	...	...	...	...	...	42
Non-effective	12,79,957	12,66,000	12,66,000	...	...	...	...	...	43
Marine	33,48,942	55,98,000	39,12,000	...	...	...	...	...	44
Military Works	11,78,015	11,50,000	12,00,000	...	...	...	...	...	45
Total	1,35,27,847	1,70,68,000	1,53,47,000	...	...	...	...	...	46
TOTAL REVENUE	37,27,81,432	44,25,44,000	41,76,85,000	51,59,591	55,97,000	59,28,000	16,20,09,532	17,15,65,000	47

in each of the PROVINCES of *British India*, and in *England*, for 1917-1918
Results of 1915-1916 and 1916-1917.

	BOMBAY.			BENGAL.			CARRIED FORWARD.			
	1917-1918.	1915-1916.	1916-1917.	1917-1918.	1915-1916.	1916-1917.	1917-1918.	1915-1916.	1916-1917.	1917-1918.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	6,02,92,000	5,21,45,711	5,11,07,000	5,21,58,000	2,98,96,600	3,04,69,000	3,06,09,000	14,53,41,067	14,51,16,000	14,74,38,000
2	4,87,000	7,78,109	10,04,000	10,04,000	2,45,65,780	4,19,96,000	4,55,15,000	2,58,12,954	4,35,64,000	4,70,83,000
3	1,40,80,000	1,39,91,462	1,78,00,000	1,78,25,000	1,23,67,112	1,33,13,000	1,30,86,000	5,26,46,811	6,91,22,000	5,69,91,000
4	1,60,50,000	85,28,137	97,50,000	96,50,000	2,24,37,340	2,45,00,000	2,53,00,000	4,76,03,372	5,14,14,000	5,23,81,000
5	3,78,00,000	2,27,91,530	2,54,00,000	2,56,00,000	1,51,40,074	1,45,00,000	1,46,00,000	7,56,00,375	7,96,11,000	8,07,63,000
6	...	...	...	...	2,33,853	1,45,000	1,18,000	2,37,671	1,49,000	1,20,000
7	1,16,68,000	4,03,61,113	5,10,98,000	5,18,60,000	2,74,23,371	5,05,94,000	5,88,66,000	7,57,33,477	11,29,26,000	12,24,23,000
8	70,01,000	73,48,676	1,33,90,000	2,01,97,000	72,26,611	1,60,00,000	2,87,00,000	2,13,81,191	3,98,04,000	6,05,25,000
9	42,00,000	47,01,263	52,00,000	52,30,000	11,45,610	12,40,000	13,00,000	1,10,99,995	1,23,05,000	1,20,25,000
10	26,00,000	7,95,528	8,40,000	8,50,000	20,36,068	21,40,000	22,00,000	52,60,632	55,73,000	57,42,000
11	44,97,000	12,88,860	12,14,000	13,89,000	67,701	68,000	68,000	78,45,680	77,74,000	79,63,000
12	15,86,75,000	15,27,30,239	17,68,03,000	18,57,63,000	14,25,19,120	19,49,65,000	22,03,62,000	46,85,60,226	56,73,59,000	59,36,54,000
13	12,03,000	24,23,969	23,41,000	23,06,000	16,30,052	17,70,000	17,27,000	98,44,532	97,92,000	1,17,21,000
14	...	...	...	...	...	...	...	5,65,25,273	6,19,84,000	6,49,35,000
15	...	14,84,464	61,06,000	20,44,000	...	...	...	15,28,302	93,69,000	20,87,000
16	11,48,000	8,66,659	8,35,000	8,70,000	8,43,999	8,84,000	8,82,000	34,27,849	33,31,000	33,39,000
17	5,65,000	3,11,796	2,85,000	2,75,000	9,09,148	10,51,000	11,02,000	22,73,857	26,12,000	26,54,000
18	5,12,000	3,02,072	3,57,000	3,37,000	1,90,866	1,75,000	1,71,000	10,81,965	11,22,000	10,93,000
19	...	1,31,976	1,57,000	1,57,000	13,49,562	12,05,000	11,81,000	14,81,607	13,64,000	13,38,000
20	4,26,000	7,94,273	6,00,000	6,28,000	8,86,574	9,32,000	9,23,000	21,02,390	21,12,000	20,84,000
21	1,54,000	3,29,612	4,02,000	3,84,000	3,59,574	3,74,000	3,62,000	8,27,464	9,30,000	9,08,000
22	10,000	12,927	18,000	16,000	660	93,000	12,000	59,396	1,81,000	93,000
23	2,20,000	1,52,129	1,80,000	1,90,000	1,01,156	1,05,000	1,05,000	5,84,261	6,65,000	7,43,000
24	17,61,000	36,465	44,000	1,27,000	6,04,849	7,50,000	7,81,000	18,73,420	25,08,000	27,86,000
25	47,96,000	29,37,909	28,78,000	29,84,000	52,46,388	53,69,000	55,24,000	1,37,12,209	1,43,31,000	1,50,43,000
26	2,54,000	5,91,470	5,72,000	5,71,000	2,25,465	2,49,000	2,37,000	14,53,739	14,86,000	14,70,000
27	1,42,000	1,34,622	1,29,000	1,29,000	1,33,409	1,43,000	1,38,000	8,69,877	8,27,000	7,32,000
28	...	...	...	...	...	...	...	11,13,815	22,00,000	...
29	3,82,000	2,63,515	4,12,000	3,67,000	7,23,386	7,71,000	6,93,000	21,06,040	26,79,000	21,80,000
30	7,73,000	9,89,607	11,13,000	9,67,000	10,82,260	11,63,000	10,68,000	55,43,471	71,92,000	43,82,000
31	...	...	...	...	...	...	...	57,24,44,857	62,18,56,000	62,73,49,000
32	...	...	...	...	...	...	...	29,51,93,312	29,90,00,000	31,33,79,000
33	...	...	...	...	...	...	...	90,57,411	1,13,82,000	1,17,00,000
34	...	...	...	...	...	...	...	26,81,89,134	31,14,74,000	30,22,70,000
35	...	...	...	...	...	...	...	2,98,385	4,42,000	4,61,000
36	...	...	...	...	...	...	...	26,84,87,519	31,19,16,000	30,27,31,000
37	3,01,000	16,11,897	15,50,000	16,65,000	2,78,079	2,90,000	2,68,000	29,95,388	31,18,000	35,45,000
38	1,06,97,000	28,39,102	26,55,000	27,04,000	...	...	...	1,36,10,241	1,30,10,000	1,34,75,000
39	2,54,000	3,36,511	3,40,000	3,75,000	6,80,544	8,26,000	8,10,000	12,99,729	15,17,000	14,80,000
40	1,12,52,000	47,87,510	45,45,000	47,44,000	9,58,623	11,16,000	10,78,000	1,79,05,358	1,76,45,000	1,85,00,000
41	3,82,000	4,37,299	4,62,000	3,47,000	6,94,213	8,91,000	7,06,000	22,37,471	22,72,000	19,19,000
42	...	...	...	...	...	...	...	77,20,933	90,54,000	89,69,000
43	...	...	...	...	...	...	...	12,79,957	12,66,000	12,66,000
44	...	...	...	...	...	...	...	33,48,942	55,98,000	39,12,000
45	...	...	...	...	...	...	...	11,78,015	11,50,000	12,00,000
46	...	...	...	...	...	...	...	1,35,27,847	1,70,68,000	1,53,47,000
47	17,70,86,000	16,57,90,997	19,42,43,000	19,91,55,000	15,21,30,656	20,54,74,000	23,04,65,000	85,78,72,208	1,01,94,28,000	1,03,03,19,000

No. 1—Account showing the Estimated Revenue (Imperial and Provincial)
compared with the

HEADS OF REVENUE.	BROUGHT FORWARD.			UNITED PROVINCES OF AGRA AND OUDH.			PUNJAB.		
	1915-1916.	1916-1917.	1917 1918.	1915-1916.	1916-1917.	1917-1918.	1915-1916.	1916-1917.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Principal Heads of Revenue:									
Land Revenue	14,53,41,067	14,51,16,000	14,74,38,000	6,73,87,921	6,43,51,000	6,53,54,000	2,79,77,592	2,94,22,000	1
Opium	2,58,12,954	4,35,64,000	4,70,83,000	5,70,700	7,45,000	7,49,000	6,15,630	7,43,000	2
Salt	5,26,46,811	6,91,22,000	5,69,91,000	...	...	...	...	...	3
Stamps	4,76,00,372	5,14,14,000	5,25,81,000	1,25,11,383	1,29,40,000	1,34,00,000	58,11,218	60,00,000	4
Excise	7,56,00,376	7,96,11,000	8,07,63,000	1,22,11,130	1,34,20,000	1,36,10,000	70,59,656	75,00,000	5
Provincial Rates	2,37,671	1,49,000	1,20,000	1,63,716	1,60,000	1,66,000	31,356	37,000	6
Customs	7,57,33,477	11,29,26,000	12,24,23,000	1,82,296	2,10,000	2,10,000	8,263	15,000	7
Income Tax	2,13,81,191	3,98,04,000	6,05,25,000	28,02,911	40,78,000	46,82,000	18,55,709	23,93,000	8
Forest	1,10,99,595	1,23,06,000	1,20,25,000	37,38,831	44,40,000	43,85,000	17,27,283	15,58,000	9
Registration	52,60,632	55,73,000	57,42,000	7,33,642	7,30,000	7,40,000	3,55,564	3,68,000	10
Tributes from Native States	78,45,680	77,74,000	79,63,000	3,21,000	3,21,000	3,21,000	1,44,754	1,44,000	11
Total	46,85,60,226	56,73,59,000	59,36,54,000	10,06,23,533	10,13,95,000	10,36,17,000	4,55,87,125	4,81,80,000	12
Interest	98,44,532	97,92,000	1,17,21,000	23,94,286	17,36,000	14,58,000	4,72,419	4,90,000	13
Posts and Telegraphs	5,65,25,273	6,19,84,000	6,49,35,000	...	...	...	...	...	14
Mint	15,28,302	6,69,000	20,87,000	...	...	...	...	...	15
Receipts by Civil Depts:									
Law and Justice:									
Courts of Law	31,27,849	33,31,000	33,39,000	8,53,721	8,64,000	8,73,000	5,67,763	6,90,000	16
Jails	22,73,857	26,12,000	26,54,000	3,52,443	3,68,000	3,62,000	4,44,191	4,89,000	17
Police	10,81,965	11,28,000	10,93,000	1,01,839	95,000	90,000	1,98,940	2,58,000	18
Ports and Pilotage	14,81,607	13,64,000	13,38,000	...	...	...	...	...	19
Education	21,02,390	21,12,000	20,84,000	6,47,761	6,45,000	7,15,000	4,91,073	5,11,000	20
Medical	8,27,464	9,30,000	9,08,000	1,29,942	96,000	1,00,000	39,960	41,000	21
Sanitation	59,396	1,81,000	98,000	80,668	42,000	30,000	37,853	97,000	22
Agriculture	5,84,261	6,65,000	7,43,000	1,98,213	2,43,000	3,13,000	2,27,457	2,09,000	23
Scientific and Miscellaneous Depts.	18,73,420	25,08,000	27,86,000	22,119	23,000	23,000	27,245	32,000	24
Total	1,37,12,209	1,48,31,000	1,50,43,000	23,86,704	23,76,000	25,06,000	20,34,482	23,27,000	25
Miscellaneous:									
Receipts in aid of Superannuation, etc.	14,53,739	14,86,000	14,70,000	3,09,315	3,10,000	3,10,000	2,21,197	2,02,000	26
Stationery and Printing	8,69,877	8,27,000	7,32,000	1,93,356	2,16,000	2,33,000	1,34,430	1,98,000	27
Exchange	11,13,815	22,00,000	...	...	...	...	...	...	28
Miscellaneous	21,06,640	26,79,000	21,80,000	4,95,354	5,06,000	4,76,000	7,50,072	11,06,000	29
Total	55,43,471	71,92,000	43,82,000	9,98,025	10,32,000	10,19,000	11,05,749	15,06,000	30
Railways:									
State Railways (Gross Receipts)	57,24,44,857	62,18,56,000	62,73,49,000	...	...	...	...	...	31
Deduct: Working Expenses	29,51,98,312	29,90,00,000	31,33,79,000	...	...	...	...	...	32
Surplus profits paid to Companies, etc.	90,57,411	1,13,82,000	1,17,00,000	...	...	...	...	...	33
Net Receipts	26,81,89,134	31,14,74,000	30,22,70,000	...	...	...	...	...	34
Subsidized Companies (Government share of surplus profits and Repayment of Advances of Interest)	2,98,385	4,42,000	4,61,000	...	...	...	...	...	35
Total	26,84,87,519	31,19,16,000	30,27,31,000	...	...	...	...	...	36
Irrigation:									
Major Works: Direct Receipts	29,95,388	31,18,000	35,45,000	1,00,60,904	1,01,94,000	95,11,000	2,38,05,079	2,65,56,000	37
Portion of Land Revenue due to Irrigation	1,36,10,241	1,30,10,000	1,34,75,000	19,52,288	19,52,000	19,52,000	1,07,92,333	1,09,35,000	38
Minor Works and Navigation	13,99,729	15,17,000	14,80,000	2,15,546	3,09,000	2,78,000	9,56,755	10,25,000	39
Total	1,79,05,358	1,76,45,000	1,85,00,000	1,22,28,738	1,24,55,000	1,17,41,000	3,55,54,167	3,85,16,000	40
Other Public Works.									
Civil Works	22,37,471	22,72,000	19,19,000	5,23,722	5,57,000	4,96,000	4,43,076	4,72,000	41
Military Receipts:									
Army: Effective	77,20,933	90,54,000	89,69,000	...	...	...	...	...	42
Non-effective	13,79,957	12,66,000	12,66,000	...	...	...	...	...	43
Marine	33,48,942	55,98,000	39,12,000	...	...	...	...	...	44
Military Works	11,78,013	11,50,000	12,00,000	...	...	...	...	...	45
Total	1,35,27,847	1,70,68,000	1,53,47,000	...	...	...	...	...	46
TOTAL REVENUE	85,78,72,208	1,01,94,26,000	1,03,03,19,000	11,91,55,008	11,95,51,000	12,08,37,000	8,51,97,018	9,14,91,000	47

in each of the Provinces of *British India*, and in *England*, for 1917-1918
Results of 1915-1916 AND 1916-1917—continued.

	BURMA.			BIHAR AND ORISSA.			CARRIED FORWARD.			
	1917-1918.	1915-1916.	1916-1917.	1917-1918.	1915-1916.	1916-1917.	1917-1918.	1915-1916.	1916-1917.	1917-1918.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	2,80,62,000	4,64,18,052	4,71,69,000	4,76,60,000	1,57,82,993	1,63,72,000	1,64,98,000	30,29,07,628	30,24,30,000	30,50,12,000
2	7,96,000	3,65,554	5,35,000	5,00,000	3,32,338	4,50,000	4,50,000	2,76,97,176	4,60,37,000	4,95,78,000
3	...	20,64,895	26,65,000	26,00,000	1,256	1,000	1,000	5,47,12,962	7,17,88,000	5,55,92,000
4	61,00,000	85,15,055	86,00,000	86,50,000	66,97,240	73,50,000	75,50,000	7,61,35,268	8,13,04,000	8,32,81,000
5	77,35,000	81,11,370	89,03,000	91,00,000	1,09,71,527	1,11,00,000	1,13,00,000	11,39,54,059	12,05,34,000	12,25,08,000
6	30,000	...	...	...	1,83,487	1,00,000	86,000	6,16,230	4,46,000	4,02,000
7	12,000	1,19,46,666	1,59,34,000	1,78,53,000	994	1,000	1,000	8,78,71,796	12,90,86,000	14,04,99,000
8	26,80,000	24,75,430	38,68,000	46,25,000	14,28,417	19,00,000	22,30,900	2,99,43,658	5,20,43,000	7,47,42,000
9	15,74,000	96,99,217	1,13,00,000	1,10,30,000	5,17,727	5,70,000	5,60,000	2,67,83,053	3,01,74,000	2,95,74,000
10	3,58,000	2,49,835	2,42,000	2,50,000	6,96,048	6,60,000	6,70,000	72,95,821	75,73,000	77,60,000
11	1,44,000	4,57,706	4,47,000	4,52,000	85,499	86,000	86,000	88,54,639	87,72,000	89,66,000
12	4,74,91,000	8,53,03,880	9,46,63,000	9,77,20,000	3,66,97,526	3,65,90,000	3,94,32,000	73,67,72,290	85,01,87,000	88,19,14,000
13	4,94,000	1,71,053	1,76,000	1,79,000	1,87,885	1,91,000	2,11,000	1,30,70,175	1,23,85,000	1,40,63,000
14	...	...	...	...	...	...	...	5,65,25,273	6,19,84,000	6,49,35,000
15	...	...	...	...	...	...	...	15,28,302	93,69,000	20,87,000
16	7,00,000	6,33,412	6,36,000	6,57,000	3,50,679	3,03,000	3,13,000	58,93,424	58,24,000	58,82,000
17	4,38,000	4,36,989	4,36,000	4,10,000	6,82,564	7,25,000	7,42,000	41,90,044	46,30,000	46,06,000
18	2,18,000	5,79,894	5,50,000	4,50,000	36,063	42,000	58,000	19,93,706	20,73,000	19,09,000
19	...	3,99,267	4,31,000	4,24,000	...	...	...	18,80,874	17,95,000	17,62,000
20	5,24,000	3,65,991	3,66,000	3,94,000	3,70,930	3,70,000	3,80,000	39,78,145	40,04,000	40,97,000
21	40,000	1,01,547	1,03,000	1,04,000	28,874	58,000	34,000	11,27,735	12,08,000	11,86,000
22	81,000	20,411	27,000	20,000	2,967	12,000	16,000	2,01,293	3,59,000	2,45,000
23	2,41,000	16,026	20,000	15,000	25,674	30,000	35,000	10,51,631	11,67,000	13,47,000
24	30,000	3,993	5,000	5,000	2,874	2,000	2,000	19,29,651	25,70,000	28,46,000
25	22,72,000	25,57,530	25,74,000	24,79,000	15,00,628	15,22,000	15,80,000	2,21,91,553	2,36,30,000	2,38,80,000
26	2,05,000	1,20,948	1,17,000	1,15,000	1,18,136	1,15,000	1,20,000	22,23,335	22,30,000	22,20,000
27	2,14,000	48,943	51,000	51,000	21,904	25,000	25,000	12,68,560	13,17,000	12,55,000
28	...	...	...	...	...	...	...	11,13,815	22,00,000	...
29	7,13,000	2,27,513	1,40,000	1,27,000	3,25,380	2,33,000	2,46,000	39,04,359	45,64,000	37,42,000
30	11,32,000	3,97,404	3,08,000	2,93,000	4,65,420	3,73,000	3,91,000	85,10,069	1,04,11,000	72,17,000
31	...	...	...	...	...	...	...	57,24,44,857	62,18,56,000	62,73,49,000
32	...	...	...	...	...	...	...	29,51,98,312	29,90,00,000	31,33,79,000
33	...	...	...	...	...	...	...	90,57,411	1,13,82,000	1,17,00,000
34	...	...	...	...	...	...	...	26,81,69,134	31,14,74,000	30,22,70,000
35	...	...	...	...	...	...	...	2,98,365	4,42,000	4,61,000
36	...	...	...	...	...	...	...	26,84,87,519	81,19,16,000	80,27,31,000
37	2,71,03,000	13,90,045	12,95,000	17,18,000	27,20,454	25,00,000	25,00,000	4,09,71,870	4,36,63,000	4,43,77,000
38	1,22,00,000	2,45,775	2,31,000	2,40,000	...	...	...	2,66,00,637	2,61,28,000	2,78,67,000
39	10,38,000	14,23,781	15,01,000	15,00,000	67,098	70,000	70,000	39,62,909	44,22,000	43,66,000
40	4,03,41,000	30,59,601	30,27,000	34,58,000	27,87,552	25,70,000	25,70,000	7,15,35,416	7,42,13,000	7,66,10,000
41	4,70,000	3,70,500	3,79,000	3,59,000	4,27,503	4,83,000	5,00,000	40,02,272	41,63,000	37,44,000
42	...	...	...	...	...	...	...	77,20,948	90,54,000	69,69,000
43	...	...	...	...	...	...	...	12,79,957	12,66,000	12,66,000
44	...	...	...	...	...	...	...	33,48,942	55,98,000	39,12,000
45	...	...	...	...	...	...	...	11,78,015	11,50,000	12,00,000
46	...	...	...	...	...	...	...	1,95,27,847	1,70,68,000	1,53,47,000
47	9,22,00,000	9,18,59,968	10,11,27,000	10,44,88,000	4,20,66,514	4,37,29,000	4,46,84,000	1,19,61,50,716	1,37,53,26,000	1,39,25,28,000

No 1.—ACCOUNT showing the ESTIMATED REVENUE (Imperial and Provincial) compared with the

HEADS OF REVENUE.	BROUGHT FORWARD.			CENTRAL PROVINCES AND BEEAR.			ASSAM.			
	1915-1916.	1916-1917.	1917-1918.	1915-1916.	1916-1917.	1917-1918.	1915-1916.	1916-1917.	1917-1918.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Principal Heads of Revenue:										
Land Revenue	30,29,07,628	30,24,30,000	30,55,12,000	1,97,43,330	2,00,65,000	2,00,84,000	78,16,453	78,57,000	81,78,000	1
Opium	2,76,97,176	4,60,37,000	4,95,78,000	4,70,013	5,80,000	5,72,000	5,35,523	6,80,000	6,40,000	2
Salt	5,47,12,962	7,17,85,000	5,95,92,000	---	---	---	849	1,000	1,000	3
Stamps	7,61,35,268	8,15,04,000	8,32,81,000	39,44,855	43,00,000	45,50,000	14,24,354	14,10,000	14,54,000	4
Excise	11,59,54,059	12,65,34,000	12,25,08,000	1,00,65,862	1,11,50,000	1,18,16,000	54,63,211	55,54,000	56,00,000	5
Provincial Rates	6,16,230	4,46,000	4,02,000	---	---	---	11,446	12,000	13,000	6
Customs	8,78,71,196	12,90,86,000	14,04,99,000	2,36,497	3,00,000	3,23,000	---	---	1,00,000	7
Income Tax	2,99,43,658	5,20,43,000	7,47,42,000	9,47,825	13,30,000	15,48,000	4,60,169	6,48,000	6,50,000	8
Forest	2,67,83,053	3,01,74,000	2,95,74,000	32,78,262	33,30,000	33,60,000	10,55,652	12,10,000	10,06,000	9
Registration	72,95,821	75,73,000	77,60,000	3,74,251	4,50,000	4,44,000	1,13,115	1,05,000	1,10,000	10
Tributes from Native States	88,54,639	87,72,000	89,66,000	2,32,187	2,39,000	2,39,000	50,100	50,000	50,000	11
Total	73,67,72,290	85,01,87,000	88,19,14,000	3,92,93,032	4,17,54,000	4,29,56,000	1,69,30,254	1,75,27,000	1,79,06,000	12
Interest	1,30,70,175	1,23,85,000	1,40,63,000	2,70,937	2,85,000	2,05,000	43,585	61,000	2,00,000	13
Posts and Telegraphs	5,65,25,273	6,19,84,000	6,49,35,000	---	---	---	---	---	---	14
Mint	15,28,302	83,69,000	20,67,000	---	---	---	---	---	---	15
Receipts by Civil Departments:										
Law and Justice:										
Courts of Law	58,33,424	58,24,000	58,82,000	2,43,774	2,70,000	2,70,000	1,25,971	1,40,000	1,40,000	16
Jails	41,90,004	46,30,000	46,06,000	2,17,291	2,70,000	2,70,000	81,047	92,000	90,000	17
Police	19,97,706	20,73,000	19,09,000	26,452	46,000	46,000	1,22,825	1,89,000	89,000	18
Ports and Pilotage	18,80,874	17,95,000	17,62,000	---	---	---	83	---	---	19
Education	39,78,145	40,04,000	40,97,000	2,60,617	2,76,000	2,75,000	1,66,750	2,09,000	2,08,000	20
Medical	11,27,785	12,08,000	11,86,000	14,234	9,000	9,000	8,272	11,000	10,000	21
Sanitation	2,01,293	3,59,000	2,45,000	20,579	33,000	30,000	18,983	27,000	27,000	22
Agriculture	10,51,631	11,67,000	13,47,000	1,10,759	1,26,000	1,27,000	14,582	20,000	66,000	23
Scientific and Miscellaneous Departments	19,29,651	25,70,000	28,46,000	26,698	28,000	28,000	11,409	20,000	2,000	24
Total	2,21,91,553	2,36,30,000	2,38,80,000	9,20,314	10,58,000	10,55,000	5,69,907	7,08,000	6,48,000	25
Miscellaneous:										
Receipts in aid of Superannuation, etc.	22,23,323	22,30,000	22,20,000	2,93,616	2,88,000	2,88,000	53,403	40,000	40,000	26
Stationery and Printing	12,65,560	13,17,000	12,55,000	62,554	60,000	43,000	5,886	5,000	6,000	27
Exchange	11,13,815	22,00,000	---	---	---	---	---	---	---	28
Miscellaneous	89,04,359	46,64,000	37,42,000	2,36,535	2,26,000	1,92,000	48,668	73,000	48,000	29
Total	85,10,069	1,04,11,000	72,17,000	5,92,705	5,74,000	5,23,000	92,957	1,18,000	94,000	30
Railways:										
State Railways (Gross Receipts)	57,24,44,857	62,18,56,000	62,73,40,000	---	---	---	1,53,781	1,44,000	1,51,000	31
Deduct: Working Expenses	29,51,98,312	29,90,00,000	31,33,79,000	---	---	---	1,01,834	1,00,000	1,21,000	32
Surplus profits paid to Companies, etc.	90,57,411	1,13,82,000	1,17,00,000	---	---	---	---	---	---	33
Net Receipts	26,81,89,134	31,14,74,000	30,22,70,000	---	---	---	51,947	44,000	30,000	34
Subsidized Companies (Government share of surplus profits and Re-payment of Advances of interest)	2,98,385	4,42,000	4,61,000	---	---	---	---	---	---	35
Total	28,84,57,519	31,19,16,000	30,27,31,000	---	---	---	51,947	44,000	30,000	36
Irrigation:										
Major Works: Direct Receipts	4,09,71,870	4,36,63,000	4,43,77,000	97,982	1,45,000	2,06,000	---	---	---	37
Portion of Land Revenue due to Irrigation	2,66,00,637	2,61,28,000	2,78,67,000	5,168	6,000	6,000	---	---	---	38
Minor Works and Navigation	39,62,909	44,22,000	43,66,000	47,616	57,000	57,000	---	72,000	---	39
Total	7,15,35,416	7,42,13,000	7,66,10,000	1,50,766	2,08,000	2,69,000	---	72,000	---	40
Other Public Works:										
Civil Works	40,02,272	41,63,000	37,44,000	3,87,187	3,54,000	3,54,000	1,71,057	1,84,000	1,80,000	41
Military Receipts:										
Army Effective	77,20,933	90,54,000	89,69,000	---	---	---	---	---	---	42
Non-effective	12,79,857	12,66,000	12,66,000	---	---	---	---	---	---	43
Marine	33,40,943	55,78,000	39,12,000	---	---	---	---	---	---	44
Military Works	11,78,015	11,50,000	12,00,000	---	---	---	---	---	---	45
Total	1,35,27,847	1,70,68,000	1,53,47,000	---	---	---	---	---	---	46
TOTAL REVENUE	1,19,61,50,716	1,37,63,26,000	1,39,25,28,000	4,16,15,001	4,42,33,000	4,53,42,000	1,78,60,007	1,87,14,000	1,90,53,000	47

in each of the PROVINCES of *British India*, and in *England*, for 1917-1918
Results of 1915-1916 and 1916-1917—continued.

	TOTAL INDIA.						ENGLAND.			GRAND TOTAL.		
	Rupees.			Rupees converted into £ at Rs15=£1.			1915-1916.	1916-1917.	1917-1918.	1915-1916.	1916-1917.	1917-1918.
	1915-1916.	1916-1917.	1917-1918.	1915-1916.	1916-1917.	1917-1918.						
	Rs.	Rs.	Rs.	£	£	£	£	£	£	£	£	
1	33,04,67,411	33,03,52,000	33,32,72,000	22,031,161	22,023,500	22,218,200	...	...	...	22,031,161	22,023,500	22,218,200
2	2,87,02,712	4,72,97,000	5,08,40,000	1,913,514	3,153,100	3,389,300	...	...	...	1,913,514	3,153,100	3,389,300
3	5,47,13,802	7,17,89,000	5,95,93,000	3,647,587	4,785,900	3,972,900	...	...	...	3,647,587	4,785,900	3,972,900
4	8,15,04,487	8,70,14,000	8,92,81,000	5,433,632	5,800,900	5,952,100	...	...	...	5,433,632	5,800,900	5,952,100
5	12,94,83,132	13,72,38,000	13,59,24,000	8,632,209	9,149,200	9,328,200	...	...	...	8,632,209	9,149,200	9,328,200
6	6,27,676	4,58,000	4,15,000	41,845	30,500	27,600	...	...	...	41,845	30,500	27,600
7	8,81,08,293	12,93,86,000	14,09,22,000	5,873,886	8,625,800	9,394,800	...	...	...	5,873,886	8,625,800	9,394,800
8	3,13,51,643	5,40,21,000	7,69,40,000	2,090,109	3,601,400	5,129,300	...	...	...	2,090,109	3,601,400	5,129,300
9	3,11,16,367	3,47,24,000	3,40,00,000	2,074,425	2,314,900	2,266,700	...	...	...	2,074,425	2,314,900	2,266,700
10	77,83,187	81,28,000	83,14,000	518,879	541,900	554,300	...	...	...	518,879	541,900	554,300
11	91,36,926	90,61,000	92,55,000	609,128	604,100	617,000	...	...	...	609,128	604,100	617,000
12	79,29,95,636	90,94,68,000	94,27,56,000	52,866,375	60,631,200	62,850,400	...	...	...	52,866,375	60,631,200	62,850,400
13	1,33,84,997	1,27,31,000	1,44,68,000	892,333	848,700	964,500	204,084	261,400	1,131,200	1,096,417	1,110,100	2,095,700
14	5,65,25,273	6,19,84,000	6,49,35,000	3,768,352	4,132,300	4,329,000	19,126	44,400	16,700	3,787,478	4,176,700	4,345,700
15	15,28,302	93,69,000	20,87,000	101,887	624,600	139,100	81	...	...	101,918	624,600	139,100
16	62,03,169	62,34,000	62,92,000	413,545	415,600	419,500	...	...	...	413,545	415,600	419,500
17	44,88,982	49,92,000	49,74,000	299,225	332,800	331,600	...	...	...	299,225	332,800	331,600
18	21,47,983	23,03,000	20,44,000	143,199	153,800	136,300	...	...	...	143,199	153,800	136,300
19	18,80,912	17,95,000	17,62,000	125,394	119,700	117,500	...	...	...	125,394	119,700	117,500
20	44,25,542	44,89,000	45,80,000	295,036	299,300	305,300	...	...	...	295,036	299,300	305,300
21	11,50,231	12,28,000	12,08,000	76,636	81,800	80,500	562	400	400	77,248	82,200	80,900
22	2,40,855	4,19,000	3,02,000	16,057	27,900	20,100	...	...	...	16,057	27,900	20,100
23	11,76,972	13,13,000	15,40,000	78,465	87,600	102,700	...	...	...	78,465	87,600	102,700
24	19,67,668	26,18,000	28,76,000	131,178	174,600	191,700	557	900	700	131,735	175,500	192,400
25	2,36,81,774	2,53,96,000	2,55,78,000	1,578,785	1,693,100	1,705,200	1,119	1,300	1,100	1,579,904	1,694,400	1,706,800
26	25,55,354	25,58,000	25,48,000	170,357	170,500	169,900	43,570	48,100	46,200	213,927	218,600	216,100
27	13,37,000	13,82,000	13,04,000	89,134	92,100	86,900	...	...	...	89,134	92,100	86,900
28	11,13,815	22,00,000	...	74,254	146,700	...	...	...	...	74,254	146,700	...
29	41,89,562	49,63,000	39,82,000	279,304	330,900	265,500	22,869	18,200	174,500	302,173	349,100	440,000
30	91,95,731	1,11,03,000	78,34,000	613,049	740,200	522,300	66,439	66,300	220,700	679,488	806,500	743,000
31	57,25,98,638	62,20,00,000	62,75,00,000	38,173,243	41,466,700	41,833,300	2,950	114,800	5,900	38,176,193	41,581,500	41,839,200
32	29,53,00,146	29,91,00,000	31,35,00,000	19,686,677	19,940,000	20,900,000	...	...	...	19,686,677	19,940,000	20,900,000
33	90,57,411	1,13,82,000	1,17,00,000	603,827	753,800	780,000	...	...	...	603,827	753,800	780,000
34	26,82,41,081	31,15,18,000	30,23,00,000	17,882,739	20,767,900	20,153,300	2,950	114,800	5,900	17,885,689	20,882,700	20,159,200
35	2,98,385	4,42,000	4,61,000	19,892	29,400	30,800	71,522	69,500	63,000	91,414	98,900	93,800
36	26,85,39,466	31,19,60,000	30,27,61,000	17,902,631	20,797,300	20,184,100	74,472	184,300	68,900	17,977,103	20,981,600	20,250,000
37	4,10,69,852	4,38,08,000	4,45,83,000	2,737,991	2,920,500	2,972,200	...	...	...	2,737,991	2,920,500	2,972,200
38	2,66,05,805	2,61,34,000	2,78,73,000	1,773,720	1,742,300	1,858,200	...	...	...	1,773,720	1,742,300	1,858,200
39	40,10,525	45,51,000	44,23,000	267,368	303,400	294,900	...	...	...	267,368	303,400	294,900
40	7,16,86,182	7,44,93,000	7,68,79,000	4,779,079	4,966,200	5,125,300	...	...	...	4,779,079	4,966,200	5,125,300
41	45,60,516	47,01,000	42,78,000	304,035	313,400	285,200	...	...	...	304,035	313,400	285,200
42	77,20,933	90,54,000	89,69,000	514,729	603,600	597,900	301,705	293,900	266,000	816,434	897,500	863,900
43	12,79,957	12,66,000	12,66,000	85,330	84,400	84,400	38,179	38,000	38,000	123,509	122,400	122,400
44	33,48,942	55,98,000	39,12,000	223,263	373,200	260,800	...	...	...	223,263	373,200	260,800
45	11,78,015	11,50,000	12,00,000	78,534	76,700	80,000	...	...	...	78,534	76,700	80,000
46	1,35,27,847	1,70,68,000	1,53,47,000	901,856	1,137,900	1,023,100	339,884	331,900	304,000	1,241,740	1,469,800	1,327,100
47	1,25,56,25,724	1,43,82,73,000	1,45,69,23,000	83,708,382	95,884,900	97,128,200	705,155	880,600	1,742,600	84,413,537	96,774,500	98,870,800

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

HEADS OF EXPENDITURE.	INDIA, GENERAL.			N.-W. FRONTIER PROVINCE.			MADRAS.		
	1915-1916.	1916-1917.	1917-1918.	1915-1916.	1916-1917.	1917-1918.	1915-1916.	1916-1917.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Direct Demands on the Revenues:									
Defunds and Drawbacks	1,15,585	68,000	94,000	22,423	22,000	27,000	6,42,155	8,55,000	1
Assignments and Compensations	35,45,076	34,45,000	34,68,000	17,769	18,000	18,000	13,41,884	13,15,000	2
Charges in respect of Collection, viz.:									
Land Revenue	7,49,776	7,48,000	7,51,000	6,32,824	6,65,000	7,05,000	1,22,15,014	1,22,45,000	3
Opium (including cost of Production)	7,894	7,000	8,000	—	—	—	—	—	4
Salt (including cost of Production)	14,57,754	14,43,000	14,83,000	—	—	—	15,78,379	15,22,000	5
Stamps	—12,68,809	—13,10,000	—13,51,000	22,465	27,000	29,000	4,13,257	4,42,000	6
Excise	1,16,929	1,20,000	1,15,000	15,288	15,000	17,000	15,22,427	15,24,000	7
Customs	—	—	—	—	—	—	4,19,599	4,22,000	8
Income Tax	2,710	4,000	5,000	955	1,000	1,000	6,561	6,500	9
Forest	10,97,295	10,95,000	12,95,000	1,04,735	1,14,000	1,41,000	22,27,213	27,70,000	10
Registration	15,935	15,000	16,000	12,274	13,000	13,000	12,500.5	13,16,000	11
Total	58,49,148	56,35,000	58,53,000	8,28,923	8,81,000	9,52,000	2,25,54,331	2,32,12,000	12
Interest:									
Interest on Debt	5,24,41,812	5,29,34,000	6,20,78,000	—	—	—	3,51,225	3,42,000	13
Deduct—Amounts chargeable to Railways (a)	6,42,62,141	6,50,97,000	6,62,00,000	—	—	—	—	—	14
Deduct—Amounts chargeable to Irrigation	1,93,60,762	2,04,59,000	2,02,64,000	—	—	—	—	—	15
Remainder chargeable on Ordinary Debt	—3,06,51,091	—3,25,22,000	—2,43,86,000	—	—	—	3,51,225	3,42,000	15
Interest on other Obligations	89,83,267	86,30,000	1,10,97,000	197	—	—	1,90,874	2,25,000	17
Total	—2,25,97,824	—2,29,02,000	—1,29,53,000	197	—	—	5,22,125	5,33,000	18
Posts and Telegraphs	4,51,07,117	4,76,05,000	4,86,10,000	—	—	—	—	—	19
Mint	7,45,799	12,66,000	6,75,000	—	—	—	—	—	20
Salaries and Expenses of Civil Departments:									
General Administration	68,15,930	69,83,000	69,85,000	3,09,421	3,72,000	3,92,000	20,52,423	20,85,000	21
Law and Justice:									
Courts of Law	5,58,065	5,30,000	5,22,000	6,41,577	6,73,000	7,02,000	8,47,568	8,45,000	22
Jails	19,45,923	21,92,000	22,81,000	2,32,628	3,02,000	3,03,000	15,27,715	15,95,000	23
Police	22,29,697	22,37,000	24,63,000	19,22,256	22,11,000	24,99,000	1,19,39,558	1,14,85,000	24
Ports and Pilotage	—	—	—	—	—	—	47,000	42,000	25
Education	9,86,329	10,51,000	14,12,000	5,27,345	5,23,000	6,31,000	7,59,659	8,45,000	26
Ecclesiastical	2,15,133	2,02,000	2,21,000	32,088	32,000	37,000	3,50,229	3,27,000	27
Medical	9,35,838	9,72,000	10,45,000	1,32,622	1,92,000	1,86,000	16,76,621	15,56,000	28
Sanitation	6,87,785	8,06,000	11,80,000	2,19,711	2,25,000	2,35,000	3,51,425	15,45,000	29
Political	1,02,18,315	1,65,24,000	1,75,64,000	33,77,422	36,62,000	50,55,000	1,22,676	1,43,000	30
Agriculture	8,19,697	8,67,000	11,72,000	80,069	70,000	1,53,000	11,21,167	12,25,000	31
Scientific and Miscellaneous Departments	28,98,372	41,41,000	41,84,000	6,479	9,000	9,000	10,27,401	13,56,000	32
Total	2,43,14,589	3,55,22,000	3,59,44,000	76,22,689	85,63,000	1,02,25,000	3,54,42,675	3,88,95,000	33
Miscellaneous Civil Charges:									
Territorial and Political Pensions	1,86,026	1,94,000	2,00,000	57,670	61,000	61,000	3,09,737	3,11,000	34
Civil Furlough and Absentee Allowances	3,370	6,000	4,000	—	—	—	3,425	7,000	35
Supernannation Allowances and Pensions	14,57,755	14,81,000	14,80,000	1,76,911	1,76,000	1,78,000	33,54,807	33,55,000	36
Stationery and Printing	4,66,285	10,64,000	16,45,000	1,08,548	1,14,000	1,22,000	19,87,367	18,80,000	37
Miscellaneous	12,68,858	23,53,000	11,19,000	74,147	44,000	42,000	5,29,958	5,62,000	38
Total	3,76,424	51,01,000	44,48,000	4,13,275	3,95,000	4,03,000	61,67,515	61,45,000	39
Famine Relief and Insurance:									
Famine Relief	1,30,094	5,15,000	—	—	—	—	—	8,000	40
Construction of Protective Railways	—2,896	—9,000	—8,000	—	—	—	—	—	41
Construction of Protective Irrigation Works	—1,89,478	—	—2,00,000	—	—	—	3,54,038	2,72,000	42
Reduction or Avoidance of Debt	39,09,580	54,66,000	78,64,000	—	—	—	2,50,000	2,50,000	43
Total	38,47,300	59,72,000	76,56,000	—	—	—	6,34,038	5,37,000	44
Carried forward to page 152.	6,56,35,563	7,81,22,000	9,23,29,000	88,75,195	97,79,000	1,15,59,000	6,56,24,709	6,92,41,000	45

Accounts, 1915-1916.

	India	India converted into £ at R15 = £1	England.	TOTAL.
	Rs.	£	£	£
(a) Included under the following heads:—				
State Railways: Interest on Debt	6,29,96,605	4,265,440	3,557,230	7,822,670
Interest chargeable against Companies on Advances	2,55,536	17,703	81,250	95,253
TOTAL	6,42,62,141	4,283,143	3,738,480	8,021,623

each of the PROVINCES of *British India*, and in *England*, for 1917-1918.
RESULTS OF 1915-1916 and 1916-1917.

	BOMBAY.			BENGAL.			CARRIED FORWARD.			
	1917-1918.	1915-1916.	1916-1917.	1917-1918.	1915-1916.	1916-1917.	1917-1918.	1915-1916.	1916-1917.	1917-1918.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	9,50,000	21,29,703	30,14,000	28,96,000	8,17,313	14,64,000	10,12,000	37,33,189	54,39,000	49,79,000
2	13,10,000	1,10,63,548	1,10,59,000	1,10,01,000	1,21,953	1,45,000	1,86,000	1,60,87,230	1,59,82,000	1,59,33,000
3	1,25,50,000	86,53,731	84,21,000	87,92,000	55,12,233	53,70,000	56,83,000	2,79,03,577	2,74,53,000	2,84,87,000
4	---	638	1,000	1,000	20,579	23,000	22,000	29,111	31,000	31,000
5	18,03,000	21,85,503	23,00,000	24,11,000	2,70,435	2,70,000	2,75,000	54,93,062	59,36,000	59,73,000
6	4,44,000	2,28,679	2,26,000	2,48,000	5,82,710	6,33,000	6,25,000	—11,118	48,000	—2,000
7	18,56,000	11,47,633	11,26,000	11,31,000	7,74,558	8,70,000	9,03,000	39,07,295	39,65,000	40,19,000
8	4,38,000	15,26,905	15,60,000	17,27,000	13,36,745	13,43,000	13,43,000	32,82,652	33,35,000	35,08,000
9	66,000	1,71,553	1,82,000	2,09,000	1,52,964	1,61,000	1,69,000	3,89,043	4,14,000	4,50,000
10	29,63,000	26,42,038	26,00,000	29,43,000	5,93,635	5,90,000	6,53,000	73,65,081	71,69,000	79,98,000
11	13,39,000	3,71,933	3,75,000	3,78,000	11,27,338	11,29,000	11,36,000	27,83,539	28,43,000	28,83,000
12	2,37,19,000	3,01,33,567	3,08,94,000	3,17,40,000	1,13,10,753	1,18,98,000	1,19,61,000	7,09,67,711	7,25,20,000	7,42,57,000
13	3,49,000	7,39,765	6,59,000	5,84,000	4,76,626	5,09,000	5,14,000	5,49,89,498	5,44,30,000	6,45,25,000
14	---	---	---	---	---	---	---	6,43,63,141	6,50,07,000	6,63,00,000
15	---	---	---	---	---	---	---	1,98,60,762	2,04,59,000	2,09,64,000
16	3,49,000	7,39,765	6,59,000	5,84,000	4,76,626	5,09,000	5,14,000	—2,91,33,405	—3,10,36,000	—3,26,39,000
17	2,60,000	4,61,735	5,26,000	5,38,000	1,67,592	2,02,000	2,44,000	89,03,665	95,83,000	1,21,39,000
18	6,09,000	12,01,500	11,85,000	11,22,000	6,44,218	7,11,000	7,58,000	—2,02,29,740	—2,14,53,000	—1,05,00,000
19	---	---	---	---	---	---	---	4,51,07,117	4,76,05,000	4,86,10,000
20	---	4,81,241	11,40,000	6,37,000	---	---	---	12,27,040	24,06,000	13,12,000
21	20,92,000	28,14,444	28,66,000	28,83,000	28,84,418	29,50,000	30,13,000	1,49,42,635	1,53,89,000	1,53,67,000
22	88,15,000	57,75,879	56,58,000	57,73,000	1,03,11,110	92,38,000	1,01,57,000	2,57,34,199	2,53,64,000	2,57,69,000
23	15,48,000	12,85,300	13,51,000	13,35,000	25,66,617	28,60,000	25,89,000	75,18,203	83,03,000	83,59,000
24	1,17,47,000	1,05,79,783	1,06,89,000	1,12,49,000	1,09,03,783	1,12,27,000	1,34,38,000	3,66,55,396	3,78,33,000	4,13,98,000
25	47,000	1,86,003	1,43,000	1,14,000	13,73,063	11,68,000	12,15,000	16,06,091	15,53,000	13,76,000
26	94,79,000	75,29,863	76,84,000	85,89,000	84,83,414	82,18,000	98,13,000	2,53,23,801	2,58,31,000	2,99,24,000
27	3,66,000	3,17,201	3,70,000	4,64,000	1,89,363	1,72,000	1,78,000	11,23,609	11,40,000	13,26,000
28	22,29,000	18,12,721	18,60,000	19,60,000	23,83,740	23,15,000	26,14,000	68,43,542	71,96,000	80,97,000
29	13,76,000	5,73,767	6,16,000	10,85,000	4,15,035	5,15,000	5,98,000	52,18,716	40,32,000	41,84,000
30	1,46,000	10,67,716	11,03,000	12,34,000	28,787	2,83,000	2,42,000	1,48,24,976	2,19,25,000	2,42,39,000
31	14,50,000	12,06,261	12,66,000	15,71,000	11,39,162	11,00,000	12,26,000	43,65,747	45,32,000	55,72,000
32	15,55,000	1,52,064	1,51,000	3,17,000	4,49,697	4,65,000	5,85,000	55,36,013	61,16,000	65,50,000
33	4,07,10,000	3,33,00,966	3,37,57,000	3,65,74,000	4,09,68,168	4,12,41,000	4,59,68,000	14,96,63,128	15,89,14,000	17,25,21,000
34	3,14,000	4,71,049	4,79,000	4,79,000	7,21,838	7,20,000	7,23,000	17,45,890	17,65,000	17,77,000
35	6,000	786	8,000	5,000	219	1,000	1,000	9,801	22,000	16,000
36	34,87,000	38,68,904	39,12,000	39,33,000	31,78,133	33,26,000	34,48,000	1,20,11,640	1,22,66,000	1,25,26,000
37	23,75,000	16,86,003	20,00,000	19,63,000	13,75,796	13,62,000	14,67,000	56,04,299	64,00,000	75,72,000
38	5,13,000	11,17,000	9,57,000	11,72,000	7,83,153	5,53,000	12,81,000	37,90,146	44,09,000	41,27,000
39	66,95,000	71,43,742	73,56,000	75,52,000	60,58,709	59,62,000	69,20,000	2,31,61,776	2,42,62,000	2,69,18,000
40	---	1,774	47,000	---	---	7,15,000	---	1,31,668	18,85,000	---
41	---	---	---	---	---	---	---	—2,896	—9,000	—8,000
42	3,17,000	86,82,790	26,20,000	30,24,000	1,722	2,000	1,000	33,79,072	29,01,000	31,42,000
43	---	13,70,000	3,70,000	---	60,000	60,000	---	55,89,580	61,46,000	78,64,000
44	3,17,000	50,54,564	30,37,000	30,24,000	61,722	7,77,000	1,000	95,97,604	1,03,23,000	1,09,38,000
45	7,20,50,000	7,73,15,600	7,73,69,000	8,06,49,000	5,90,43,589	6,05,89,000	6,56,08,000	27,94,94,656	29,51,77,000	32,32,16,000

REVISED ESTIMATE, 1916-1917.

BUDGET ESTIMATE, 1917-1918.

India.	India converted into £ at R15=£1.	England.	TOTAL.	India.	India converted into £ at R15=£1.	England.	TOTAL.
Rs.	£	£	£	Rs.	£	£	£
6,47,47,000	4,31,650	3,649,700	7,966,200	6,59,43,000	4,396,200	3,638,200	8,034,400
2,60,000	17,300	81,200	98,500	2,57,000	17,100	81,200	98,300
6,50,07,000	4,433,800	3,730,900	8,064,700	6,62,00,000	4,413,300	3,719,400	8,132,700

No. 2.—Account showing the Estimated Expenditure (Imperial and Provincial) compared with the

HEADS OF EXPENDITURE.	BROUGHT FORWARD.			UNITED PROVINCES OF AGRA AND OUDH.			PUNJAB.		
	1915-1916.	1916-1917.	1917-1918.	1915-1916.	1916-1917.	1917-1918.	1915-1916.	1916-1917.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Direct Demands on the Revenues:									
Refunds and Drawbacks	37,33,189	54,39,000	49,79,000	2,48,117	3,04,000	2,90,000	1,70,118	2,13,000	1
Assignments and Compensations	1,60,37,230	1,59,82,000	1,59,33,000	3,23,718	3,28,000	3,31,000	86,181	1,01,000	2
Charges in respect of Collection, viz.: Land Revenue	2,79,08,577	2,74,53,000	2,84,87,000	95,07,344	96,50,000	98,92,600	49,46,687	47,73,000	3
Opium (including cost of Production)	29,111	31,000	31,000	1,71,24,250	1,51,27,000	1,97,71,000	—	—	4
Salt (including cost of Production)	54,93,063	58,35,000	59,72,000	—	—	—	—	—	5
Stamps	— 11,118	48,000	— 2,000	2,63,448	2,63,000	2,72,000	1,78,242	1,78,000	6
Excise	39,07,295	39,65,000	40,19,000	4,81,265	4,86,000	5,04,000	2,25,691	2,43,000	7
Customs	32,82,652	33,35,000	35,08,000	—	—	—	—	—	8
Income Tax	3,89,043	4,44,000	4,50,000	413	—	—	12,423	27,000	9
Forest	73,65,061	71,69,000	79,38,000	25,66,307	29,16,000	30,79,000	9,23,879	9,47,000	10
Registration	27,83,589	28,48,000	28,82,000	3,11,322	3,07,000	3,08,000	1,26,149	1,27,000	11
Total	7,09,67,711	7,25,20,000	7,42,57,000	3,68,26,784	2,93,31,000	3,44,47,000	66,69,370	66,09,000	12
Interest:									
Interest on Debt	5,49,89,498	5,44,30,000	6,45,25,000	13,74,089	11,27,000	10,16,000	2,00,634	1,97,000	13
Deduct—Amounts chargeable to Railways	6,42,62,141	6,50,07,000	6,62,00,000	—	—	—	—	—	14
Irrigation	1,58,60,762	2,04,59,000	2,09,64,000	—	—	—	—	—	15
Remainder chargeable on Ordinary Debt	— 2,91,33,405	— 3,10,36,000	— 2,26,33,000	13,74,089	11,27,000	10,16,000	2,00,634	1,97,000	16
Interest on other Obligations	89,03,665	95,83,000	1,21,39,000	8,17,709	8,10,000	9,48,000	1,46,674	1,70,000	17
Total	— 2,02,29,740	— 2,14,53,000	— 1,05,00,000	21,91,798	19,37,000	19,64,000	3,47,308	3,67,000	18
Posts and Telegraphs	4,51,07,117	4,76,05,000	4,86,10,000	—	—	—	—	—	19
Mint	12,27,040	24,06,000	13,12,000	—	—	—	—	—	20
Salaries and Expenses of Civil Departments:									
General Administration	1,49,42,635	1,52,89,000	1,53,67,000	21,94,340	22,20,000	22,22,000	16,80,507	17,16,000	21
Law and Justice: Courts of Law	2,57,34,199	2,53,64,000	2,57,69,000	69,97,430	63,17,000	68,18,000	47,44,398	45,27,000	22
Jails	75,18,203	83,03,000	83,59,000	23,64,085	23,00,000	24,15,000	17,93,754	18,46,000	23
Police	3,66,55,396	3,78,33,000	4,13,98,000	1,28,01,703	1,25,21,000	1,27,78,000	63,25,524	65,31,000	24
Ports and Pilotage	16,06,091	13,53,000	13,76,000	—	—	—	—	—	25
Education	2,52,33,801	2,56,31,000	2,99,24,000	60,78,311	62,70,000	68,80,000	44,10,192	42,53,000	26
Ecclesiastical	11,23,809	11,40,000	12,86,000	2,87,932	2,57,000	2,65,000	2,61,357	2,49,000	27
Medical	68,43,542	71,96,000	80,97,000	13,56,449	13,55,000	14,23,000	12,41,347	8,71,000	28
Sanitation	52,88,716	40,33,000	44,84,000	14,31,461	14,73,000	16,21,000	7,24,833	8,36,000	29
Political	1,48,24,976	2,19,25,000	2,42,39,000	1,41,239	1,49,000	1,51,000	6,22,022	5,97,000	30
Agriculture	43,65,747	45,32,000	55,72,000	12,74,821	12,54,000	21,66,000	12,10,038	12,33,000	31
Scientific and Miscellaneous Departments	55,36,013	61,16,000	66,50,000	1,11,509	1,19,000	1,01,000	1,39,277	1,46,000	32
Total	14,96,63,128	15,89,14,000	17,25,21,000	3,50,59,280	3,47,35,000	3,68,40,000	2,32,53,249	2,28,05,000	33
Miscellaneous Civil Charges:									
Territorial and Political Pensions	17,45,890	17,65,000	17,77,000	7,70,124	7,84,000	7,78,000	2,24,463	73,000	34
Civil Furlough and Absentee Allowances	9,801	22,000	16,000	46	1,000	1,000	—	—	35
Superannuation and Pensions	1,20,11,640	1,22,66,000	1,25,26,000	36,19,218	37,61,000	38,93,000	23,18,076	25,07,000	36
Stationery and Printing	56,04,299	64,00,000	75,72,000	9,89,632	9,52,000	11,23,000	7,95,959	8,08,000	37
Miscellaneous	37,50,146	44,09,000	41,27,000	4,28,143	3,49,000	7,12,000	4,34,949	5,64,000	38
Total	2,31,61,776	2,48,63,000	2,60,18,000	58,07,163	58,47,000	65,17,000	37,73,447	39,52,000	39
Famine Relief and Insurance:									
Famine Relief	1,31,865	12,85,000	—	45,877	80,000	4,000	8,67,173	13,00,000	40
Construction of Protective Railways	— 2,896	— 9,000	— 8,000	—	—	—	—	—	41
Construction of Protective Irrigation Works	38,79,072	29,01,000	31,42,000	15,23,788	8,86,000	7,07,000	—	—	42
Reduction or Avoidance of Debt	55,89,580	61,46,000	78,64,000	4,50,000	4,50,000	—	1,40,000	1,40,000	43
Total	95,97,624	1,03,23,000	1,09,98,000	20,19,665	14,16,000	7,11,000	10,07,173	14,40,000	44
Carried forward to page 154	27,94,94,656	29,51,77,000	32,32,16,000	7,59,04,690	7,33,16,000	8,04,79,000	3,50,50,547	3,51,73,000	45

in each of the Provinces of *British India*, and in *England*, for 1917-1918.
Results of 1915-1916 and 1916-1917—continued.

	BURMA.			BIHAR AND ORISSA.			CARRIED FORWARD.			
	1917-1918.	1915-1916.	1916-1917.	1917-1918.	1915-1916.	1916-1917.	1917-1918.	1915-1916.	1916-1917.	1917-1918.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	1,81,000	7,33,316	9,21,000	7,79,000	93,726	1,00,000	96,000	49,83,466	69,77,000	63,25,000
2	1,06,000	400	1,000	1,000	1,02,240	1,04,000	1,11,000	1,65,99,769	1,65,16,000	1,64,82,000
3	51,13,000	70,94,318	68,91,000	69,42,000	33,20,134	32,39,000	35,03,000	5,27,77,060	20,06,000	5,29,37,000
4	---	---	---	---	---	---	---	1,71,53,361	1,51,58,000	1,98,02,000
5	---	44,910	45,000	45,000	74,564	76,000	76,000	55,12,536	59,57,000	60,93,000
6	1,77,000	94,633	1,02,000	1,00,000	1,77,887	2,03,000	2,07,000	7,03,091	7,94,000	7,94,000
7	2,58,000	12,52,270	12,59,000	12,57,000	5,85,276	6,04,000	6,15,000	64,52,397	65,37,000	66,53,000
8	---	6,31,451	7,14,000	7,61,000	16,680	16,000	18,000	39,30,783	40,65,000	42,87,000
9	29,000	47,733	49,000	49,000	45,996	46,000	46,000	4,95,007	5,36,000	5,74,000
10	11,34,000	48,86,243	49,18,000	52,28,000	3,61,550	4,37,000	4,33,000	1,61,03,059	1,63,87,000	1,76,72,000
11	1,30,000	1,03,725	1,09,000	1,06,000	3,78,240	3,81,000	3,93,000	37,08,025	37,74,000	38,19,000
12	71,23,000	1,48,98,996	1,50,09,000	1,52,68,000	51,56,293	52,06,000	54,98,000	12,85,19,154	12,87,25,000	13,65,98,000
13	2,05,000	1,07,450	1,12,000	1,21,000	1,08,478	1,13,000	1,33,000	5,67,80,149	5,59,79,000	6,60,00,000
14	---	---	---	---	---	---	---	6,42,62,141	6,50,07,000	6,62,00,000
15	---	---	---	---	---	---	---	1,98,60,762	2,04,59,000	2,09,64,000
16	2,05,000	1,07,450	1,12,000	1,21,000	1,08,478	1,13,000	1,33,000	-2,73,42,754	-2,94,87,000	-2,11,64,000
17	1,55,000	1,02,578	1,17,000	1,31,000	94,741	1,13,000	1,31,000	1,60,65,367	1,07,93,000	1,35,44,000
18	4,00,000	2,10,028	2,29,000	2,52,000	2,03,219	2,26,000	2,64,000	-1,72,77,387	-1,86,94,000	-76,20,000
19	---	---	---	---	---	---	---	4,51,07,117	4,76,05,000	4,86,10,000
20	---	---	---	---	---	---	---	12,27,040	24,06,000	12,13,000
21	17,04,000	22,35,060	23,18,000	22,64,000	16,15,464	17,21,000	16,72,000	2,26,63,006	2,32,64,000	2,32,29,000
22	46,74,000	50,76,796	51,17,000	50,88,000	38,22,402	41,49,000	42,20,000	4,63,75,225	4,59,74,000	4,65,69,000
23	19,46,000	15,31,723	15,78,000	16,24,000	14,21,469	14,71,000	15,13,000	1,46,49,234	1,54,98,000	1,58,57,000
24	70,14,000	1,37,05,609	1,39,63,000	1,38,04,000	47,55,942	47,21,000	48,67,000	7,43,44,204	7,55,09,000	7,98,61,000
25	---	14,86,303	16,15,000	14,84,000	5,114	6,000	7,000	30,97,508	29,72,000	28,61,000
26	46,32,000	30,44,813	30,80,000	37,59,000	35,73,507	37,31,000	41,50,000	4,23,30,624	4,31,65,000	1,93,45,000
27	2,60,000	1,41,366	1,41,000	1,47,000	34,593	36,000	40,000	18,49,357	18,23,000	19,98,000
28	11,05,000	17,51,523	16,10,000	17,68,000	6,37,591	6,47,000	6,96,000	1,18,30,452	1,16,79,000	1,30,89,000
29	7,67,000	9,37,462	9,11,000	9,10,000	3,27,032	3,12,000	3,45,000	87,09,504	75,64,000	83,27,000
30	6,13,000	11,89,489	10,37,000	17,33,000	39,687	49,000	60,000	1,68,17,413	2,37,57,000	2,67,96,000
31	24,45,000	6,03,974	6,12,000	6,92,000	4,73,647	4,67,000	5,98,000	79,28,227	80,98,000	1,14,73,000
32	1,75,000	1,07,732	1,20,000	1,17,000	21,634	32,000	26,000	59,16,165	65,33,000	70,69,000
33	2,53,35,000	3,18,11,880	3,21,02,000	3,33,90,000	1,67,28,332	1,73,42,000	1,83,94,000	25,65,15,919	26,58,98,000	28,64,80,000
34	76,000	1,31,916	1,24,000	1,26,000	69,803	58,000	54,000	29,42,196	28,04,000	28,11,000
35	---	---	---	---	1,845	6,000	6,000	11,692	29,000	23,000
36	26,71,000	10,97,534	11,51,000	11,71,000	10,05,363	10,34,000	10,69,000	2,00,51,831	2,07,19,000	2,13,35,000
37	8,64,000	6,92,894	6,54,000	6,89,000	6,71,744	6,65,000	6,58,000	87,54,528	94,79,000	1,09,11,000
38	12,21,000	5,63,455	5,58,000	5,54,000	1,62,272	1,98,000	2,53,000	53,78,965	60,78,000	68,97,000
39	48,32,000	24,85,799	21,87,000	25,40,000	19,11,027	19,61,000	20,70,000	3,71,39,212	3,91,69,000	4,19,77,000
40	7,40,000	---	---	---	75,502	2,25,000	1,00,000	11,20,420	23,90,000	8,44,000
41	---	---	---	---	---	---	---	-2,696	-9,000	-8,000
42	---	---	---	---	63,020	1,02,000	2,25,000	54,65,876	85,89,000	40,74,000
43	---	---	---	---	2,00,000	2,00,000	---	63,79,580	69,36,000	78,64,000
44	7,40,000	---	---	---	3,38,522	5,27,000	3,25,000	1,29,62,950	1,37,06,000	1,27,74,000
45	3,84,35,000	4,94,06,699	4,98,27,000	5,14,50,000	2,43,37,443	2,52,63,000	2,65,51,000	46,41,94,035	47,87,55,000	52,01,31,000

No. 2.—Account showing the Estimated Expenditure (Imperial and Provincial) compared with the

HEADS OF EXPENDITURE.	BROUGHT FORWARD.			CENTRAL PROVINCES AND BIHAR.			ASSAM.			
	1915-1916.	1916-1917.	1917-1918.	1915-1916.	1916-1917.	1917-1918.	1915-1916.	1916-1917.	1917-1918.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Direct Demands on the Revenues:										
Refunds and Drawbacks	49,83,485	49,77,000	63,25,000	1,22,907	81,000	85,000	49,215	38,000	41,000	1
Assignments and Compensations	1,65,99,749	1,65,15,000	1,64,82,000	25,59,055	25,59,000	25,56,000	54,255	51,000	54,000	2
Changes in respect of Collection, &c.—										
Land Revenue	5,27,77,050	5,20,05,000	5,29,37,000	41,26,317	40,27,000	40,52,000	16,27,550	17,05,000	16,75,000	3
Opium (including cost of Production)	1,71,53,361	1,51,55,000	1,95,02,000	—	—	—	—	—	—	4
Salt (including cost of Production)	56,12,536	59,57,000	60,95,000	—	—	—	851	1,000	1,000	5
Stamps	7,05,004	7,510,000	7,54,000	1,10,515	1,24,000	1,27,000	48,105	48,000	50,000	6
Excise	61,52,497	65,57,000	66,53,000	4,80,171	4,85,000	5,43,000	1,22,242	1,23,000	1,23,000	7
Customs	38,30,533	40,65,000	42,37,000	—	—	—	—	—	—	8
Income Tax	4,35,617	5,36,000	5,74,000	16,253	21,000	25,000	4,522	5,000	5,000	9
Forest	1,61,02,659	1,73,27,000	1,78,72,000	17,34,536	17,63,000	19,26,000	7,55,214	7,20,000	7,15,000	10
Registration	37,05,025	37,72,000	38,14,000	1,24,536	1,23,000	1,55,000	65,021	68,000	72,000	11
Total	12,55,19,154	12,57,35,000	12,65,98,000	92,55,050	91,86,000	94,93,000	27,27,088	27,59,000	27,36,000	12
Interest:										
Interest on Debt	5,67,50,149	5,59,79,000	6,60,00,000	1,93,774	1,76,000	1,55,000	65,018	1,25,000	1,85,000	13
Debit—Amounts chargeable to Railways	6,42,62,141	6,50,07,000	6,62,00,000	—	—	—	—	—	—	14
Debit—Amounts chargeable to Irrigation	1,93,40,773	2,04,52,000	2,08,54,000	—	—	—	—	—	—	15
Remainder chargeable on Ordinary Debt	2,73,42,154	2,94,87,000	2,91,94,000	1,93,774	1,76,000	1,55,000	65,018	1,25,000	1,85,000	16
Interest on other Obligations	1,00,65,347	1,07,92,000	1,35,44,000	83,507	96,000	1,12,000	33,242	37,000	43,000	17
Total	1,72,47,357	1,86,29,000	2,02,20,000	2,92,251	2,72,000	2,67,000	61,260	1,62,000	2,23,000	18
Posts and Telegraphs	4,51,07,117	4,76,46,000	4,86,30,000	—	—	—	—	—	—	19
Misc.	12,27,040	24,05,000	13,12,000	—	—	—	—	—	—	20
Salaries and Expenses of Civil Departments:										
General Administration	2,36,65,016	2,32,54,000	2,32,29,000	11,23,154	11,45,000	11,53,000	7,73,292	7,57,000	7,70,000	21
Law and Justice:										
Courts of Law	4,63,75,225	4,59,74,000	4,65,49,000	28,55,114	28,44,000	30,72,000	10,55,202	10,35,000	10,53,000	22
Juries	1,46,29,154	1,54,38,000	1,57,57,000	6,76,827	6,73,000	6,77,000	3,29,022	3,26,000	3,47,000	23
Prisons	30,47,514	7,55,49,000	7,25,62,000	35,88,552	34,52,000	36,57,000	23,65,730	23,32,000	23,99,000	24
Ports and Pilgrimage	29,47,514	29,74,000	29,57,000	—	—	—	61,430	60,000	62,000	25
Education	4,23,30,424	4,31,45,000	4,28,45,000	27,55,939	29,29,000	32,37,000	14,13,758	14,45,000	15,85,000	26
Excise and Opium	15,24,557	15,25,000	19,98,000	91,413	1,12,000	1,13,000	22,586	19,000	22,000	27
Medical	1,15,30,452	1,16,79,000	1,30,29,000	6,94,536	7,27,000	8,57,000	5,61,957	5,26,000	5,67,000	28
Sanitation	67,09,514	73,64,000	73,27,000	5,36,272	6,19,000	6,53,000	1,06,657	1,29,000	1,49,000	29
Political	1,65,17,413	2,37,57,000	2,47,96,000	30,422	40,000	44,000	5,68,221	5,34,000	5,45,000	30
Agriculture	79,35,227	80,45,000	1,14,73,000	7,51,285	8,59,000	11,76,000	2,53,032	2,44,000	3,16,000	31
Scientific and Miscellaneous Departments	59,26,145	65,33,000	70,03,000	29,765	93,000	1,17,000	87,599	84,000	84,000	32
Total	25,65,15,459	26,75,25,000	26,74,30,000	1,32,53,202	1,35,08,000	1,43,20,000	75,57,326	76,14,000	79,49,000	33
Miscellaneous Civil Charges:										
Technical and Political Pensions	29,42,196	28,04,000	28,11,000	1,78,338	1,76,000	1,78,000	7,543	8,000	8,000	34
Civil Pensions and Allowances	11,492	22,000	23,000	—	—	—	—	—	—	35
Supersession Allowances and Pensions	2,00,51,532	2,07,13,000	2,13,35,000	9,51,556	10,45,000	10,55,000	3,55,377	3,41,000	3,45,000	36
Stationery and Printing	87,54,523	94,79,000	1,09,11,000	3,70,964	3,60,000	3,57,000	1,79,178	1,76,000	1,72,000	37
Miscellaneous	53,75,265	60,75,000	65,97,000	1,65,829	1,51,000	1,99,000	5,43,705	5,85,000	5,87,000	38
Total	3,71,39,212	3,91,09,000	4,19,77,000	16,79,987	17,32,000	18,17,000	10,65,903	11,10,000	11,12,000	39
Finance Relief and Insurance:										
Finance Relief	11,20,420	33,90,000	8,44,000	—	—	—	—	—	—	40
Construction of Protective Railways	—2,396	—0,000	—8,000	—	—	—	—	—	—	41
Construction of Protective Irrigation Works	54,85,576	35,89,000	48,74,000	19,53,569	13,51,000	12,50,000	—	—	—	42
Redemption or Avoidance of Debt	61,79,530	69,36,000	73,64,000	—	—	—	—	—	—	43
Total	1,29,62,450	1,39,15,000	1,30,74,000	19,53,569	13,51,000	12,50,000	—	—	—	44
Carried forward to page 156	46,41,94,035	47,57,55,000	52,07,13,000	2,64,54,110	2,73,59,000	2,83,47,000	1,14,62,077	1,16,45,000	1,20,35,000	45

in each of the Provinces of *British India*, and in *England*, for 1917-1918
Results of 1915-1916 and 1916-1917—*continued*.

	TOTAL INDIA.						ENGLAND.			GRAND TOTAL.		
	Rupees.			Rupees converted into £ at Rs15=£1.			1915-1916.	1916-1917.	1917-1918.	1915-1916.	1916-1917.	1917-1918.
	1915-1916.	1916-1917.	1917-1918.	1915-1916.	1916-1917.	1917-1918.						
	Rs.	Rs.	Rs.	£	£	£	£	£	£	£	£	£
1	51,66,688	70,96,000	64,54,000	344,446	473,000	430,300	...	...	...	344,446	473,000	430,300
2	1,92,13,059	1,91,26,000	1,90,92,000	1,280,870	1,275,100	1,272,800	...	...	...	1,280,870	1,275,100	1,272,800
3	5,85,40,927	5,77,38,000	5,66,64,000	3,902,729	3,849,200	3,977,600	985	2,100	2,000	3,903,714	3,851,300	3,979,600
4	1,71,53,261	1,51,58,000	1,98,02,000	1,143,557	1,010,500	1,320,100	774	800	900	1,144,331	1,011,300	1,321,000
5	56,13,387	59,58,000	60,94,000	374,226	397,200	406,300	2,496	2,500	2,300	376,722	399,700	408,600
6	8,61,704	9,66,000	9,31,000	57,447	64,400	62,100	89,703	105,000	98,600	147,150	169,400	160,700
7	70,54,810	71,65,000	73,24,000	470,321	477,700	488,300	419	400	200	470,740	478,100	488,500
8	39,30,783	40,65,000	42,87,000	262,052	271,000	265,800	212	400	100	262,264	271,400	285,900
9	5,16,382	5,62,000	6,17,000	34,426	37,500	41,100	...	...	...	34,426	37,500	41,100
10	1,85,92,609	1,88,67,000	2,05,13,000	1,239,507	1,257,800	1,367,500	3,360	2,500	1,600	1,242,867	1,260,300	1,369,100
11	38,97,612	39,69,000	40,49,000	259,840	264,600	269,900	...	...	...	259,840	264,600	269,900
12	14,05,41,323	14,06,70,000	14,88,27,000	9,369,421	9,378,000	9,921,800	97,949	113,700	105,700	9,467,370	9,491,700	10,027,500
13	5,70,46,941	5,62,80,000	6,63,40,000	3,803,130	3,752,000	4,422,700	6,182,399	5,846,800	11,155,800	9,985,529	9,598,800	15,578,500
14	6,42,62,141	6,50,07,000	6,62,00,000	4,284,143	4,333,800	4,413,300	3,738,480	3,730,900	3,719,400	8,022,623	8,064,700	8,132,700
15	1,98,60,762	2,04,59,000	2,09,64,000	1,324,051	1,363,900	1,397,600	127,299	128,100	128,800	1,451,350	1,492,000	1,526,200
16	-2,70,75,962	-2,91,86,000	-2,08,24,000	-1,805,064	-1,945,700	-1,388,200	2,316,620	1,987,800	7,307,800	511,556	42,100	5,919,600
17	1,61,82,116	1,09,26,000	1,36,99,000	678,808	728,400	913,200	...	...	...	678,808	728,400	913,200
18	-1,68,43,845	-1,82,60,000	-71,25,000	-1,126,256	-1,217,300	-475,000	2,316,620	1,987,800	7,307,800	1,190,364	770,500	6,832,800
19	4,51,07,117	4,76,05,000	4,86,10,000	3,007,141	3,173,700	3,240,700	142,539	381,900	361,200	3,149,680	3,555,600	3,601,900
20	12,27,040	24,06,000	13,12,000	81,803	160,400	87,500	7,570	12,100	21,100	89,373	172,500	108,600
21	2,45,64,482	2,51,76,000	2,51,52,000	1,637,682	1,678,400	1,676,800	331,106	403,000	380,100	1,968,738	2,081,400	2,056,900
22	5,02,93,441	4,98,53,000	5,06,94,000	3,352,836	3,323,500	3,379,600	1,042	900	1,000	3,353,938	3,324,400	3,380,600
23	1,56,35,143	1,64,99,000	1,68,81,000	1,042,343	1,099,900	1,123,400	177	...	...	1,042,520	1,099,900	1,125,400
24	8,02,48,883	8,14,43,000	8,59,47,000	5,253,259	5,423,500	5,721,800	356	100	100	5,253,615	5,423,400	5,729,900
25	31,59,128	30,34,000	29,29,000	210,609	202,300	195,300	...	...	...	210,609	202,300	195,300
26	4,65,30,371	4,75,35,000	5,42,01,000	3,102,025	3,169,000	3,613,400	9,102	10,000	10,000	3,111,127	3,179,000	3,623,400
27	19,63,856	19,54,000	21,33,000	130,924	130,300	142,200	122	300	300	131,046	130,600	142,500
28	1,30,56,325	1,29,32,000	1,45,13,000	872,422	862,100	967,500	1,328	900	1,000	873,750	863,000	968,500
29	93,53,133	83,02,000	91,29,000	623,542	553,500	608,600	1,744	2,000	2,000	625,266	555,600	610,600
30	1,74,16,056	2,43,31,000	2,74,35,000	1,161,070	1,622,100	1,829,000	6,957	30,900	24,200	1,168,027	1,653,000	1,853,200
31	89,42,597	92,51,000	1,28,65,000	596,173	616,800	664,300	1,328	3,500	2,000	597,501	620,300	666,300
32	60,83,529	67,10,000	72,70,000	405,568	447,300	484,700	26,490	43,800	52,500	432,058	491,100	537,200
33	27,73,26,947	23,70,20,000	10,92,49,000	18,488,463	19,134,700	20,616,600	379,752	495,400	473,200	18,868,215	19,630,100	21,089,800
34	31,27,877	29,88,000	29,97,000	208,525	199,200	199,800	10,550	10,600	10,600	219,075	209,800	210,400
35	11,692	29,000	23,000	780	1,900	1,500	235,054	260,000	260,000	235,834	261,900	261,500
36	2,13,49,364	2,21,05,000	2,27,63,000	1,423,291	1,473,700	1,517,500	2,046,992	2,019,000	2,018,000	3,470,283	3,492,700	3,535,500
37	93,04,670	1,00,15,000	1,14,40,000	620,311	667,700	762,700	110,733	124,500	98,600	731,044	792,200	861,300
38	60,91,459	68,14,000	76,83,000	406,100	444,200	512,200	66,339	175,800	38,300	472,439	630,000	550,500
39	3,98,85,102	4,19,51,000	4,49,06,000	2,659,007	2,796,700	2,993,700	2,469,668	2,569,900	2,425,500	5,128,675	5,366,600	5,419,200
40	11,20,420	23,90,000	8,44,000	74,695	192,700	56,300	...	...	...	74,695	192,700	56,300
41	-2,896	-9,000	-8,000	-193	-600	-500	...	...	...	-193	-600	-500
42	74,19,436	51,50,000	60,24,000	494,629	343,300	401,600	5,564	2,200	18,400	500,193	345,500	420,000
43	63,79,580	69,36,000	78,64,000	425,305	462,400	524,200	...	...	...	425,305	462,400	524,200
44	1,49,16,540	1,49,67,000	1,47,24,000	994,436	997,800	981,600	5,564	2,200	18,400	1,000,000	1,000,000	1,000,000
45	50,21,10,222	51,63,59,000	56,05,03,000	33,474,015	34,424,000	37,366,900	5,419,662	5,583,000	10,712,900	38,693,677	40,007,000	43,079,800

No. 2.—Account showing the Estimated Expenditure (Imperial and Provincial)
compared with the

HEADS OF EXPENDITURE.	INDIA, GENERAL.			N.-W. FRONTIER PROVINCE.			MADRAS.		
	1915-1916.	1916-1917.	1917-1918.	1915-1916.	1916-1917.	1917-1918.	1915-1916.	1916-1917.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward from page 146	6,56,35,563	7,81,99,000	9,33,29,000	83,75,195	97,79,000	1,15,80,000	6,86,24,709	6,92,41,000	1
Railway Revenue Account.									
State Railways :									
Interest on Debt	6,29,96,605	6,47,47,000	6,59,43,000	--	--	--	--	--	2
Annuities in purchase of Railways	--	--	--	--	--	--	--	--	3
Sinking Funds	--	--	--	--	--	--	--	--	4
Interest chargeable against Companies on advances	2,65,536	2,60,000	2,57,000	--	--	--	--	--	5
Interest on Capital deposited by Companies	8,81,031	8,46,000	9,26,000	--	--	--	--	--	6
Subsidized Companies : Land, etc.	24,30,679	29,61,000	15,00,000	--	--	--	--	--	7
Miscellaneous Railway Expenditure	2,55,889	2,11,000	3,55,000	--	--	--	--	--	8
Total	6,78,29,730	6,90,25,000	6,93,81,000	--	--	--	--	--	9
Irrigation :									
Major Works :									
Working Expenses	--	--	--	6,23,431	6,84,000	6,95,000	22,36,362	20,00,000	10
Interest on Debt	-19,09,489	-19,21,000	-19,29,000	8,43,572	8,85,000	9,11,000	30,14,934	30,53,000	11
Expenditure on Protective Irrigation Works in addition to that charged under Famine Relief and Insurance	1,89,478	--	--	--	--	--	--	--	12
Minor Works and Navigation	2,65,119	2,99,000	4,82,000	33,282	47,000	49,000	38,22,185	35,28,000	13
Total	-14,34,892	-16,22,000	-14,47,000	15,00,285	16,16,000	16,55,000	90,73,457	85,81,000	14
Other Public Works :									
Construction of Railways charged to Provincial Revenues	--	--	--	--	--	--	--	--	15
Civil Works	34,63,096	34,10,000	39,15,000	25,56,806	23,19,000	27,62,000	93,43,777	83,42,000	16
Total	34,63,096	34,10,000	39,15,000	25,56,806	23,19,000	27,62,000	93,43,777	83,42,000	17
Military Services :									
Army :									
Effective	24,42,81,498	27,07,12,000	28,49,97,000	--	--	--	--	--	18
Non-effective	1,17,29,048	1,28,46,000	1,64,80,000	--	--	--	--	--	19
Marine	72,07,696	48,66,000	46,95,000	--	--	--	--	--	20
Military Works	1,22,41,584	2,25,87,000	1,70,81,000	--	--	--	--	--	21
Special Defences (1902)	83,941	3,50,000	1,55,000	--	--	--	--	--	22
Total	27,55,43,767	31,13,61,000	32,34,08,000	--	--	--	--	--	23
Total Expenditure	41,10,37,264	46,03,73,000	48,85,86,000	1,29,32,286	1,37,14,000	1,59,97,000	8,70,23,137	8,61,64,000	24
Add—Portion of Allotments to Provincial Governments not spent by them in the year	--	--	--	--	--	--	--	30,83,000	25
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances	--	--	--	--	--	--	13,836	--	26
Total Expenditure charged to Revenue	41,10,37,264	46,03,73,000	48,85,86,000	1,29,32,286	1,37,14,000	1,59,97,000	8,70,23,137	8,92,47,000	27
Railway, Irrigation and other Capital not charged to Revenue :									
Capital Outlay on Railways and Irrigation Works :									
State Railways	5,88,50,550	1,46,46,000	3,44,56,000	--	--	--	--	--	28
Irrigation Works	--	--	3,47,000	13,96,430	9,01,000	4,24,000	7,50,444	6,50,000	29
Initial Expenditure on New Capital at Delhi	48,20,739	36,66,000	37,75,000	--	--	--	--	--	30
Total	6,26,71,289	1,83,12,000	3,85,78,000	12,96,430	9,01,000	4,24,000	7,50,444	6,50,000	31

in each of the Provinces of *British India*, and in *England*, for 1917-1918.
Results of 1915-1916 and 1916-1917—*continued*.

	BOMBAY.			BENGAL.			CARRIED FORWARD.			
	1917-1918.	1915-1916.	1916-1917.	1917-1918.	1915-1916.	1916-1917.	1917-1918.	1915-1916.	1916-1917.	1917-1918.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	7,20,50,000	7,73,15,600	7,73,69,000	8,06,49,000	5,90,43,589	6,05,89,000	6,56,08,000	27,94,94,656	29,51,77,000	32,32,16,000
2	---	---	---	---	---	---	---	6,39,96,605	6,47,47,000	6,59,43,000
3	---	---	---	---	---	---	---	---	---	---
4	---	---	---	---	---	---	---	---	---	---
5	---	---	---	---	---	---	---	2,65,536	2,60,000	2,57,000
6	---	---	---	---	---	---	---	8,81,031	8,46,000	9,26,000
7	---	---	---	---	---	---	---	24,30,669	29,61,000	19,00,000
8	---	---	---	---	---	---	---	2,55,889	2,11,000	3,55,000
9	---	---	---	---	---	---	---	6,78,29,730	6,90,25,000	6,93,81,000
10	22,50,000	15,79,263	16,16,000	16,55,000	1,96,022	1,74,000	1,70,000	46,35,084	44,74,000	47,70,000
11	30,93,000	25,29,395	26,50,000	27,57,000	3,77,110	3,77,000	3,77,000	48,55,522	50,44,000	52,09,000
12	---	---	---	---	---	---	---	1,89,478	---	---
13	41,08,000	30,89,517	28,24,000	31,22,000	23,96,494	21,10,000	22,43,000	95,26,597	88,08,000	1,00,04,000
14	94,51,000	71,98,175	70,90,000	75,34,000	28,69,626	26,61,000	27,90,000	1,92,06,681	1,83,26,000	1,99,83,000
15	---	---	---	---	---	---	---	---	---	---
16	87,70,000	95,96,676	87,75,000	1,30,20,000	99,17,786	73,43,000	86,03,000	3,48,78,141	3,01,89,000	3,70,69,000
17	87,70,000	95,96,676	87,75,000	1,30,20,000	99,17,786	73,43,000	86,03,000	3,48,78,141	3,01,89,000	3,70,69,000
18	---	---	---	---	---	---	---	24,43,81,498	27,07,12,000	28,49,97,000
19	---	---	---	---	---	---	---	1,17,29,048	1,28,46,000	1,64,80,000
20	---	---	---	---	---	---	---	72,07,696	48,66,000	46,95,000
21	---	---	---	---	---	---	---	1,23,41,584	2,25,87,000	1,70,81,000
22	---	---	---	---	---	---	---	83,941	3,50,000	1,55,000
23	---	---	---	---	---	---	---	27,55,43,767	31,13,61,000	32,34,08,000
24	9,62,71,000	9,41,10,451	9,32,34,000	10,12,03,000	7,18,31,001	7,05,93,000	7,70,00,000	67,69,52,975	72,40,78,000	77,30,57,000
25	12,98,000	18,96,621	65,20,000	17,10,000	6,53,812	47,60,000	---	25,55,433	1,43,63,000	30,08,000
26	---	---	---	---	---	---	11,21,000	13,836	---	11,21,000
27	9,15,69,000	9,60,07,072	9,97,54,000	10,29,13,000	7,24,89,813	17,53,53,000	7,58,79,000	67,94,94,572	73,84,41,000	77,49,44,000
28	---	---	---	---	---	---	---	5,88,50,550	1,46,46,000	3,44,56,000
29	9,33,000	2,77,576	2,88,000	86,000	---	---	---	24,24,450	18,39,000	17,90,000
30	---	---	---	---	---	---	---	48,20,739	36,66,000	37,75,000
31	9,33,000	2,77,576	2,88,000	86,000	---	---	---	6,60,95,739	2,01,51,000	4,00,21,000

No. 2.—Amount showing the Estimated Expenditure (Imperial and Provincial) compared with the

HEADS OF EXPENDITURE.	BROUGHT FORWARD.			UNITED PROVINCES OF AGRA AND OUDH.			PUNJAB.			
	1915-1916.	1916-1917.	1917-1918.	1915-1916.	1916-1917.	1917-1918.	1915-1916.	1916-1917.	1917-1918.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward from page 148.	27,94,94,656	29,51,77,000	32,32,16,000	7,59,04,690	7,33,16,000	8,04,79,000	3,50,50,547	3,51,73,000	3,84,35,000	1
Railway Revenue Account.										
State Railways :										
Interest on Debt	6,39,96,605	6,47,47,000	6,59,43,000	—	—	—	—	—	—	2
Annuities in purchase of Railways Sinking Funds	—	—	—	—	—	—	—	—	—	3
Interest chargeable against Companies on Advances	2,65,536	2,60,000	2,57,000	—	—	—	—	—	—	5
Interest on Capital deposited by Companies	8,81,031	8,46,000	9,26,000	—	—	—	—	—	—	6
Subsidized Companies : Land, etc.	24,20,669	29,61,000	19,00,000	4,853	9,000	5,000	—	—	—	7
Miscellaneous Railway Expenditure	2,55,889	2,11,000	3,55,000	—	—	—	—	—	—	8
Total	6,78,29,730	6,90,25,000	6,93,81,000	4,853	9,000	5,000	—	—	—	9
Irrigation :										
Major Works :										
Working Expenses	46,35,034	44,74,000	47,70,000	34,42,731	34,03,000	35,42,000	1,03,50,778	1,04,15,000	1,00,96,000	10
Interest on Debt	48,55,522	50,44,000	52,19,000	39,90,022	40,64,000	41,09,000	72,37,023	73,94,000	75,25,000	11
Expenditure on Protective Irrigation Works in addition to that charged under Famine Relief and Insurance	1,89,478	—	—	—	—	—	—	—	—	12
Minor Works and Navigation	95,26,597	88,08,000	1,00,04,000	4,68,073	4,59,000	3,56,000	11,14,341	11,81,000	12,22,000	13
Total	1,92,06,681	1,83,26,000	1,99,83,000	79,00,826	79,26,000	80,07,000	1,87,02,142	1,89,90,000	1,83,43,000	14
Other Public Works :										
Construction of Railways charged to Provincial Revenues	—	—	—	—	—	—	—	—	—	15
Civil Works	3,48,78,141	3,01,89,000	3,70,69,000	83,55,048	75,80,000	70,04,000	69,45,215	54,29,000	69,45,000	16
Total	3,48,78,141	3,01,89,000	3,70,69,000	83,55,048	75,80,000	70,04,000	69,45,215	54,29,000	69,45,000	17
Military Services :										
Army :										
Effective	24,42,81,498	27,07,12,000	28,49,97,000	—	—	—	—	—	—	18
Non-effective	1,17,29,048	1,28,46,000	1,61,83,000	—	—	—	—	—	—	19
Marine	72,07,696	48,66,000	46,95,000	—	—	—	—	—	—	20
Military Works	1,22,41,584	2,25,87,000	1,70,81,000	—	—	—	—	—	—	21
Special Defences (1902)	83,941	3,50,000	1,55,000	—	—	—	—	—	—	22
Total	27,55,43,767	31,13,61,000	32,34,03,000	—	—	—	—	—	—	23
Total Expenditure	67,69,52,975	72,40,78,000	77,30,57,000	9,21,65,417	8,88,31,000	9,54,95,000	6,06,97,904	5,95,92,000	6,42,23,000	24
Add—Portion of Allotments to Provincial Governments not spent by them in the year	25,55,433	1,43,63,000	30,08,000	10,28,155	17,48,000	—	11,23,562	29,53,000	2,01,000	25
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances	13,830	—	11,21,000	—	—	14,000	—	—	—	26
Total Expenditure charged to Revenue	67,94,94,572	73,84,41,000	77,49,44,000	9,31,93,573	9,05,79,000	9,54,81,000	6,18,31,466	6,35,45,000	6,44,24,000	27
Railway, Irrigation and other Capital not charged to Revenue :										
Capital Outlay on Railways, Irrigation and other Works :										
State Railways	5,88,50,550	1,46,46,000	3,44,56,000	—	—	—	—	—	—	28
Irrigation Works	24,24,450	18,39,000	17,90,000	9,37,313	7,56,000	8,87,000	42,44,401	33,10,000	30,80,000	29
Initial Expenditure on New Capital at Delhi	48,20,739	36,66,000	37,75,000	—	—	—	—	—	—	30
Total	6,60,95,739	2,01,51,000	4,01,21,000	9,37,913	7,56,000	8,87,000	42,44,401	33,10,000	30,80,000	31

in each of the Provinces of *British India*, and in *England*, for 1917-1918.
Results of 1915-1916 and 1916-1917—*continued*.

	BURMA.			BIHAR AND ORISSA			CARRIED OVER.		
	1915-1916.	1916-1917.	1917-1918.	1915-1916.	1916-1917.	1917-1918.	1915-1916.	1916-1917.	1917-1918.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	4,94,06,699	4,98,27,000	5,14,50,000	2,43,37,443	2,52,62,000	2,65,51,000	46,41,94,035	47,87,55,000	52,01,31,000
2	---	---	---	---	---	---	6,39,96,605	6,47,47,000	6,59,43,000
3	---	---	---	---	---	---	---	---	---
4	---	---	---	---	---	---	---	---	---
5	---	---	---	---	---	---	2,65,536	2,60,000	2,57,000
6	---	---	---	---	---	---	8,51,031	8,46,000	9,26,000
7	---	---	---	---	---	---	24,35,523	29,70,000	19,05,000
8	---	---	---	---	---	---	2,55,889	2,11,000	3,55,000
9	---	---	---	---	---	---	6,78,34,533	6,90,34,000	6,93,86,000
10	5,90,691	6,00,000	7,50,000	15,17,399	14,84,000	14,96,000	2,05,36,683	2,03,76,000	2,06,54,000
11	8,96,250	9,44,000	9,77,000	20,90,934	20,94,000	21,00,000	1,90,69,751	1,95,40,000	1,99,20,000
12	---	---	---	---	---	---	1,89,478	---	---
13	11,63,934	11,18,000	12,29,000	2,83,550	2,72,000	3,43,000	1,25,55,545	1,18,38,000	1,31,54,000
14	26,49,925	26,63,000	29,56,000	38,91,883	38,50,000	39,39,000	5,23,51,457	5,17,54,000	5,37,28,000
15	---	---	---	---	---	---	---	---	---
16	96,35,398	86,18,000	1,11,95,000	93,36,653	72,70,000	82,59,000	6,91,50,454	5,90,86,000	7,04,73,000
17	96,35,398	86,18,000	1,11,95,000	93,36,652	72,70,000	82,59,000	6,91,50,454	5,90,86,000	7,04,73,000
18	---	---	---	---	---	---	24,42,81,496	27,07,12,000	28,49,97,000
19	---	---	---	---	---	---	1,17,29,048	1,23,46,000	1,64,80,000
20	---	---	---	---	---	---	72,07,696	48,66,000	46,95,000
21	---	---	---	---	---	---	1,22,41,584	2,25,87,000	1,70,81,000
22	---	---	---	---	---	---	83,941	3,50,000	1,55,000
23	---	---	---	---	---	---	27,55,43,767	31,13,61,000	32,34,03,000
24	6,16,92,022	6,11,07,000	6,56,01,000	3,75,65,978	3,63,82,000	3,87,49,000	92,90,74,296	96,99,90,000	1,03,71,25,000
25	---	19,99,000	---	---	---	---	47,17,151	2,20,63,000	32,09,000
26	9,73,090	---	15,51,000	11,33,541	3,38,000	33,21,000	31,20,467	3,38,000	50,07,000
27	6,07,18,932	6,31,06,000	6,40,50,000	3,64,32,437	3,60,44,000	3,64,23,000	93,16,70,980	99,17,15,000	1,03,53,27,000
28	---	---	4,27,500	---	---	2,423,500	---	---	---
28	---	---	---	---	---	---	5,88,50,550	1,46,46,000	3,44,56,000
29	14,28,407	12,91,000	5,78,000	---	---	---	90,34,571	72,26,000	63,35,000
30	---	---	---	---	---	---	48,20,739	36,66,000	37,75,000
31	14,28,407	12,91,000	5,78,000	---	---	---	7,27,05,860	2,55,38,000	4,45,66,000

No. 3.—Account showing the Estimated Expenditure (Imperial and Provincial) compared with the

HEADS OF EXPENDITURE.	BROUGHT FORWARD.			CENTRAL PROVINCES AND BEEAR.			ASSAM.			
	1915-1916.	1916-1917.	1917-1918.	1915-1916.	1916-1917.	1917-1918.	1915-1916.	1916-1917.	1917-1918.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward from page 150	46,41,94,035	47,87,55,000	52,01,31,000	2,64,54,110	2,59,59,000	2,83,47,000	1,14,62,077	1,16,45,000	1,20,25,000	1
Railway Revenue Account:										
State Railways: Interest on Debt	6,39,96,605	6,47,47,000	6,59,43,000	...	...	...	...	...	...	2
Annuities in purchase of Railways	...	...	...	...	...	...	...	...	...	3
Sinking Funds	...	...	...	...	...	...	...	...	...	4
Interest chargeable against Companies on advances	2,65,536	2,60,000	2,57,000	...	...	...	...	...	...	5
Interest on Capital deposited by Companies	8,81,031	8,46,000	9,26,000	...	...	...	...	...	...	6
Subsidized Companies: Land, etc.	24,35,522	29,70,000	19,05,000	...	...	...	5,112	5,000	5,000	7
Miscellaneous Railway Expenditure	2,55,889	2,11,000	3,55,000	...	...	...	12,424	5,000	5,000	8
Total	6,78,34,583	6,90,34,000	6,93,86,000	...	...	...	17,536	10,000	10,000	9
Irrigation:										
Major Works:										
Working Expenses	2,05,36,683	2,03,76,000	2,06,54,000	87,118	1,28,000	2,15,000	...	...	...	10
Interest on Debt	1,90,69,751	1,95,40,000	1,99,20,000	7,91,011	-9,19,000	10,44,000	...	...	...	11
Expenditure on Protective Irrigation works in addition to that charged under Famine Relief and Insurance	1,89,478	...	...	...	...	...	...	...	...	12
Minor Works and Navigation	1,25,55,545	1,18,38,000	1,31,54,000	5,77,173	3,93,000	5,56,000	95,846	56,000	40,000	13
Total	5,23,51,457	5,17,54,000	5,37,28,000	14,55,302	14,40,000	18,15,000	95,846	56,000	40,000	14
Other Public Works:										
Construction of Railways charged to Provincial Revenues	6,91,50,454	5,90,86,000	7,04,72,000	78,37,888	68,84,000	80,87,000	18,950	35,000	23,000	15
Civil Works	...	...	...	...	...	...	40,16,458	34,62,000	37,37,000	16
Total	6,91,50,454	5,90,86,000	7,04,72,000	78,37,888	68,84,000	80,87,000	40,35,408	34,97,000	37,60,000	17
Military Services:										
Army:										
Effective	24,42,81,498	27,07,12,000	28,49,97,000	...	...	...	...	...	...	18
Non-effective	1,17,29,048	1,28,46,000	1,64,80,000	...	...	...	...	...	...	19
Marine	72,07,696	48,66,000	46,95,000	...	...	...	...	...	...	20
Military Works	1,22,41,584	2,25,87,000	1,70,81,000	...	...	...	...	...	...	21
Special Defences (1902)	83,941	3,50,000	1,55,000	...	...	...	...	...	...	22
Total	27,55,43,767	31,13,61,000	32,34,08,000	...	...	...	...	...	...	23
Total Expenditure	92,90,74,296	96,99,90,000	1,03,71,25,000	3,57,47,300	3,42,83,000	3,82,49,000	1,56,10,867	1,52,08,000	1,58,35,000	24
Add—Portion of Allotments to Provincial Governments not spent by them in the year	47,17,151	2,20,63,000	32,09,000	3,18,508	25,55,000	3,95,000	...	...	...	25
Deduct—Portion of Provincial Expenditure defrayed from Provincial balances	21,20,467	3,38,000	50,07,000	...	...	...	9,51,099	1,74,000	64,000	26
Total Expenditure charged to Revenue	93,16,70,980	99,17,15,000	1,03,53,27,000	3,60,65,808	3,68,38,000	3,86,44,000	1,46,59,768	1,50,34,000	1,57,71,000	27
Railway, Irrigation and other Capital not charged to Revenue:										
Capital Outlay on Railways, Irrigation and other Works:										
State Railways	5,88,50,550	1,46,46,000	3,44,56,000	...	...	...	...	...	...	28
Irrigation Works	90,34,571	72,26,000	63,35,000	26,13,589	14,31,000	25,00,000	...	...	...	29
Initial Expenditure on New Capital at Delhi	48,20,739	36,66,000	37,75,000	...	...	...	...	...	...	30
Total	7,27,05,860	2,55,38,000	4,45,66,000	26,13,589	14,31,000	25,00,000	...	...	...	31

DELHI,

March 21, 1917.

in each of the Provinces of British India, and in England, for 1917-1918,
Results of 1915-1916 and 1916-1917—concluded.

	TOTAL INDIA.						ENGLAND.			GRAND TOTAL.		
	Rupees.			Rupees converted into £ at Rs.—£1			1915-1916.	1916-1917.	1917-1918.	1915-1916.	1916-1917.	1917-1918.
	1915-1916.	1916-1917.	1917-1918.	1915-1916.	1916-1917.	1917-1918.						
	Rs.	Rs.	Rs.	£	£	£	£	£	£	£	£	£
1	50,21,10,222	51,63,59,000	56,05,03,000	33,474,015	34,424,000	37,366,900	5,419,662	5,583,000	10,712,900	38,893,677	40,007,000	48,079,800
2	6,39,96,605	6,47,47,000	6,59,43,000	4,266,440	4,316,500	4,396,200	3,657,230	3,649,700	3,638,200	7,923,670	7,966,200	8,034,400
3	---	---	---	---	---	---	3,357,691	3,357,700	3,357,700	3,357,691	3,357,700	3,357,700
4	---	---	---	---	---	---	208,893	323,600	230,000	208,893	323,600	230,000
5	2,65,536	2,60,000	2,57,000	17,703	17,300	17,100	81,250	81,200	81,200	98,953	98,500	98,300
6	8,81,031	8,46,000	9,26,000	58,736	56,400	61,700	2,073,126	2,170,200	2,213,900	2,131,863	2,226,600	2,275,600
7	24,40,634	29,75,000	19,10,000	162,709	198,300	127,400	---	---	---	162,709	198,300	127,400
8	2,68,313	2,16,000	3,60,000	17,527	14,400	24,000	---	---	---	17,887	14,400	24,000
9	6,78,52,119	6,90,44,000	6,93,96,000	4,523,475	4,602,900	4,626,400	9,378,190	9,562,400	9,521,000	13,901,665	14,185,300	14,147,400
10	2,06,23,871	2,05,04,000	2,68,69,000	1,374,920	1,367,000	1,391,300	---	---	---	1,374,920	1,367,000	1,391,300
11	1,93,60,762	2,04,59,000	2,09,64,000	1,324,051	1,363,900	1,397,600	127,299	123,100	123,600	1,451,350	1,492,000	1,526,200
12	1,59,478	---	---	12,632	---	---	---	---	---	12,632	---	---
13	1,32,28,564	1,22,87,000	1,37,50,000	881,994	819,100	916,600	290	500	---	882,194	819,600	916,600
14	5,39,02,605	5,23,50,000	5,55,63,000	3,593,507	3,550,000	3,705,500	127,589	123,600	123,600	3,721,096	3,678,600	3,834,100
15	18,950	35,000	23,000	1,263	2,300	1,500	---	---	---	1,263	2,300	1,500
16	8,10,04,800	6,94,32,000	8,22,96,000	5,400,320	4,628,800	5,486,400	50,144	52,000	56,900	5,450,464	4,680,800	5,543,300
17	8,10,23,750	6,94,67,000	8,23,19,000	5,401,533	4,631,100	5,487,900	50,144	52,000	56,900	5,451,727	4,683,100	5,544,800
18	24,42,81,498	27,07,12,000	28,49,97,000	16,285,433	18,047,500	18,999,800	2,407,837	3,211,100	3,000,400	18,693,270	21,258,600	22,000,200
19	1,17,29,048	1,28,46,000	1,64,80,000	781,936	856,400	1,098,700	2,417,994	2,202,000	2,117,000	3,199,930	3,058,400	3,215,700
20	73,07,696	48,66,000	48,95,000	480,513	324,400	313,000	265,000	420,200	525,500	745,513	744,800	888,500
21	1,23,41,584	2,35,87,000	1,70,81,000	816,106	1,505,800	1,138,700	24,760	27,900	20,000	850,866	1,553,700	1,158,700
22	83,941	3,50,000	1,55,000	5,596	23,300	10,300	7,918	6,200	3,700	13,514	29,500	14,000
23	27,55,43,767	31,13,61,000	32,34,58,000	18,369,534	20,757,400	21,660,500	5,133,509	5,867,400	5,666,600	23,503,093	26,624,800	27,227,100
24	98,04,33,463	1,01,94,31,000	1,09,12,09,000	65,362,164	67,965,400	72,747,200	20,109,094	21,213,400	26,086,000	85,471,258	89,178,800	98,833,200
25	50,35,659	2,46,18,000	36,04,000	335,711	1,641,200	240,300	---	---	---	335,711	1,641,200	240,300
26	30,71,566	5,12,000	50,71,000	204,771	34,200	338,100	---	---	---	204,771	34,200	338,100
27	98,23,96,556	1,04,35,87,000	1,08,97,42,000	65,493,104	69,573,400	72,649,400	20,109,094	21,213,400	26,086,000	85,602,198	90,785,800	98,735,400
28	5,88,50,550	1,46,46,000	3,44,56,000	3,923,370	976,400	2,297,100	852,742	316,700	927,100	4,776,112	1,293,100	3,224,900
29	1,16,48,160	86,57,000	88,35,000	776,544	577,100	589,000	36,409	13,200	11,000	812,953	590,300	600,000
30	48,20,739	36,66,000	37,75,000	321,383	244,400	251,700	9,891	22,300	15,000	331,274	266,700	266,700
31	7,52,19,449	2,69,69,000	4,70,66,000	5,021,297	1,797,900	3,137,800	899,042	352,200	953,100	5,920,339	2,150,100	4,090,900

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