

# BUDGET

OF THE

## GOVERNMENT OF INDIA,

### February 1925.

ACCOUNTS . . . . .	1923-24
REVISED ESTIMATES . . . . .	1924-25
BUDGET ESTIMATES . . . . .	1925-26

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## 1.—General Statement of the Revenue and Expenditure charged to

	For details, <i>vide</i> State- ment.	Accounts, 1923-24.	Budget Estimate, 1924-25.	Revised Estimate, 1924-25.	Budget Estimate, 1925-26.
		R	R	R	R
<b>Revenue—</b>					
Principal Heads of Revenue—					
Customs . . . . .	A	39,69,64,296	45,01,82,000	41,76,44,000	46,35,00,000
Taxes on Income . . . . .	"	18,23,55,516	18,21,97,000	16,47,26,000	17,34,87,000
Salt . . . . .	"	10,01,50,870	9,04,62,000	7,73,78,000	6,95,00,000
Opium . . . . .	"	4,24,81,654	4,33,60,000	3,68,30,000	3,55,85,000
Other Heads . . . . .	"	2,28,56,225	2,22,32,000	2,08,21,000	2,23,14,000
<b>TOTAL PRINCIPAL HEADS</b> . . . . .		<b>74,43,03,561</b>	<b>78,84,93,000</b>	<b>74,73,99,000</b>	<b>76,43,86,000</b>
Railways: Net Receipts (as per Railway Budget)		32,69,42,393	29,74,93,000	31,19,37,000	33,89,44,000
Irrigation: Net Receipts . . . . .	A	10,54,064	12,47,000	8,91,000	10,42,000
Posts and Telegraphs: Net Receipts . . . . .	"	98,12,937	1,07,41,000	91,14,000	68,11,000
Interest Receipts . . . . .	"	3,16,59,620	3,17,25,000	3,79,59,000	3,60,14,000
Civil Administration . . . . .	"	68,51,292	72,01,000	70,70,000	72,60,000
Currency and Mint . . . . .	"	3,12,73,991	3,63,26,000	3,94,93,000	4,08,07,000
Civil Works . . . . .	"	37,05,245	12,36,000	12,12,000	10,18,000
Miscellaneous . . . . .	"	94,78,186	67,48,000	33,50,000	43,21,000
Military Receipts . . . . .	"	4,81,56,397	2,75,16,000	4,16,96,000	4,01,17,000
Provincial Contributions and miscellaneous adjustments between Central and Provincial Governments . . . . .	"	9,21,54,718	9,22,11,000	9,25,16,000	6,72,14,000
Extraordinary Items . . . . .	"	2,59,65,851	...	2,55,89,000	38,33,000
<b>TOTAL REVENUE</b> . . . . .		<b>1,33,16,63,305</b>	<b>1,30,09,37,000</b>	<b>1,34,82,26,000</b>	<b>1,31,17,97,000</b>
<b>DEFICIT</b> . . . . .		...	...	...	...
<b>TOTAL</b> . . . . .		<b>1,33,16,63,305</b>	<b>1,30,09,37,000</b>	<b>1,34,82,26,000</b>	<b>1,31,17,97,000</b>

M. F. GAUNTLETT,  
Auditor General.

DELHI,  
FINANCE DEPARTMENT;  
The 28th February 1925.

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

	For details, vide Statement.	Accounts, 1923-24.	Budget Estimate, 1924-25.	Revised Estimate, 1924-25.	Budget Estimate, 1925-26.
		R	R	R	R
<b>Expenditure—</b>					
Direct Demands on the Revenues . . . . .	B	5,44,04,114	5,54,12,000	5,45,62,000	5,28,91,000
Forest and other Capital outlay charged to Revenue . . . . .	"	...	...	21,11,000	32,93,000
Railways: Interest and Miscellaneous Charges (as per Railway Budget) . . . . .		26,25,21,458	25,16,79,300	28,55,02,000	28,65,70,000
Irrigation . . . . .	B	16,42,139	22,85,000	21,94,000	17,79,000
Posts and Telegraphs . . . . .	"	25,37,942	—11,00,000	—62,000	—28,17,000
Debt Services . . . . .	"	17,33,44,971	18,32,51,000	17,92,04,000	18,18,06,000
Civil Administration . . . . .	"	9,33,97,308	9,80,28,000	10,26,87,000	10,97,98,000
Currency and Mint . . . . .	"	99,07,398	77,31,000	73,20,000	73,47,000
Civil Works . . . . .	"	1,70,31,590	2,06,50,000	1,93,27,000	1,68,47,000
Miscellaneous . . . . .	"	4,46,49,882	4,88,73,000	4,47,95,000	4,01,91,000
Military Services . . . . .	"	61,04,31,760	63,00,16,000	60,49,96,000	60,26,17,000
Miscellaneous adjustments between the Central and Provincial Governments . . . . .	"	37,98,778	22,65,000	56,32,000	15,74,000
Extraordinary Items . . . . .	"	3,40,96,207	...	...	25,00,000
<b>TOTAL EXPENDITURE CHARGED TO REVENUE . . . . .</b>		<b>1,30,77,63,547</b>	<b>1,29,90,90,000</b>	<b>1,30,82,68,000</b>	<b>1,30,43,96,000</b>
<b>SURPLUS . . . . .</b>		<b>2,38,99,758</b>	<b>15,47,000</b>	<b>3,99,58,000</b>	<b>74,01,000</b>
<b>TOTAL</b>		<b>1,33,16,63,305</b>	<b>1,30,06,37,000</b>	<b>1,34,82,26,000</b>	<b>1,31,17,97,000</b>

H. DENNING,  
Controller of the Currency.

A. C. McWATTERS,  
Secretary to the Government of India.

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

	For details, <i>vide</i> State-ment.	RECEIPTS.			
		Accounts, 1923-24.	Budget Estimate, 1924-25.	Revised Estimate, 1924-25.	Budget Estimate, 1925-26.
		R	R	R	R
<b>Surplus</b> . . . . .	C	2,38,99,758	18,47,000	3,99,58,000	74,01,000
<b>Railway Capital not charged to Revenue—</b>					
Capital contributed by Railway Companies and Indian States towards construction of State Railways (as per Railway Budget)		-1,02,94,684	-27,71,65,000	-27,65,45,000	-5,71,80,000
<b>Debt, Deposits and Advances—</b>					
Permanent Debt (net incurred)	C	37,18,70,540	36,85,62,000	30,05,83,000	8,95,14,000
Floating Debt (net incurred)	"	...	...	...	...
Unfunded Debt (net incurred)	"	9,80,06,571	7,51,45,000	9,67,35,000	9,80,21,000
Deposits and Advances (net)	"	7,19,17,040	15,42,67,000	2,48,33,000	9,03,08,000
Loans and Advances by Central Government (net Repayments)	"	...	6,70,000	...	...
Railway Depreciation and Reserve Funds as per Railway Budget (net)	"	...	...	6,19,65,000	4,51,68,000
Remittances (net)	"	...	1,38,000	1,07,67,000	...
Balances of Provincial Governments (net)	"	3,67,86,092	...	...	...
<b>TOTAL DEBT, DEPOSITS AND ADVANCES</b>	...	57,80,80,243	59,87,82,000	49,48,83,000	32,30,11,000
<b>TOTAL RECEIPTS</b>	...	69,16,85,917	32,34,61,000	25,82,96,000	27,32,82,000
Opening Balance—India	...	25,95,80,424	29,77,01,424	31,13,62,292	24,26,92,292
England	...	9,82,19,688	7,63,05,688	10,38,42,476	11,91,73,476
<b>TOTAL</b>	...	94,94,85,429	69,74,71,112	67,35,00,768	63,51,47,768

M. F. GAUNTLETT,  
*Auditor General.*

DELHI,  
FINANCE DEPARTMENT,  
The 28th February 1925.

## Central Government, in India and in England.

	For details, vide Statement.	DISBURSEMENTS.			
		Accounts, 1923-24.	Budget Estimate, 1924-25.	Revised Estimate, 1924-25.	Budget Estimate, 1925-26.
		R	R	R	Rs
<b>Deficit</b>	C	...	...	...	...
<b>Railway, Irrigation, Posts and Telegraphs and other Capital not charged to Revenue—</b>					
Construction of State Railways (as per Railway Budget)		20,79,98,472	30,00,00,000	12,85,00,000	23,00,00,000
Redemption of liabilities involved in the purchase of Railways (as per Railway Budget)		...	...	...	3,43,33,000
Construction of Irrigation Works	C	13,104	...	16,000	27,000
Capital outlay on Posts and Telegraphs	"	75,21,560	1,73,95,000	1,64,98,000	2,13,53,000
Initial expenditure on new Capital at Delhi	"	1,54,73,652	1,47,00,000	1,37,00,000	1,55,00,000
...					
<b>TOTAL CAPITAL ACCOUNT DISBURSEMENTS</b>	...	<b>23,10,03,788</b>	<b>33,20,95,000</b>	<b>15,87,14,000</b>	<b>30,12,13,000</b>
<b>Debt, Deposits and Advances—</b>					
Permanent Debt (net discharged)	C	...	...	...	...
Floating Debt (net discharged)	"	19,46,70,000	2,13,00,000	2,12,20,000	...
Deposits and Advances (net)	"	...	...	...	...
Loans and Advances by Central Government (net Advances)	"	3,21,930	...	1,17,01,000	14,79,30,000
Loans between Central and Provincial Governments (net Advances)	"	10,12,11,803	12,72,62,000	9,89,20,000	...
Remittances (net)	"	70,67,140	...	...	9,65,000
Balances of Provincial Governments (net)	"	...	3,00,23,000	2,60,80,000	18,18,000
...					
<b>TOTAL DEBT, DEPOSITS AND ADVANCES</b>	...	<b>30,32,73,873</b>	<b>17,85,85,000</b>	<b>15,29,21,000</b>	<b>15,07,13,000</b>
<b>TOTAL DISBURSEMENTS</b>	...	<b>53,42,80,861</b>	<b>51,06,80,000</b>	<b>31,16,33,000</b>	<b>45,19,26,000</b>
Closing Balance—India	...	31,13,62,292	13,87,36,424	21,26,92,292	13,13,10,292
England	...	10,38,42,476	4,80,54,688	11,91,73,476	5,19,11,476
<b>TOTAL</b>	...	<b>94,94,85,429</b>	<b>69,74,71,112</b>	<b>67,35,00,768</b>	<b>63,51,47,768</b>

H. DENNING,  
Controller of the Currency.

A. C. McWATTERS,  
Secretary to the Government of India.

## A.—Statement of the Revenue of the Central

HEADS OF REVENUE.	ACCOUNTS, 1923-24.				REVISED ESTIMATE,	
	India.	* England.	Exchange.	TOTAL.	India.	* England.
	₹	₹	₹	₹	₹	₹
<b>Principal Heads of Revenue—</b>						
I.—Customs . . . . .	39,69,64,296	...	...	39,69,64,296	44,76,44,000	...
II.—Taxes on Income . . . . .	18,23,55,516	...	...	18,23,55,516	16,50,00,000	—2,00,000
III.—Salt . . . . .	10,01,50,870	...	...	10,01,50,870	7,73,78,000	...
IV.—Opium . . . . .	4,24,81,654	...	...	4,24,81,654	3,68,30,000	...
V.—Land Revenue . . . . .	43,05,972	...	...	43,05,972	38,43,000	...
VI.—Excise . . . . .	48,24,895	...	...	48,24,895	42,83,000	...
VII.—Stamps—						
A.—Non-judicial . . . . .	8,91,390	...	...	8,91,390	8,53,000	...
B.—Judicial . . . . .	18,80,507	...	...	18,80,507	18,38,000	...
VIII.—Forest . . . . .	21,20,378	...	...	21,20,378	13,06,000	...
IX.—Registration . . . . .	1,55,779	...	...	1,55,779	1,63,000	...
X.—Tributes from Indian States . . . . .	86,77,304	...	...	86,77,304	85,35,000	...
<b>TOTAL</b> . . . . .	<b>74,48,08,561</b>	<b>...</b>	<b>...</b>	<b>74,48,08,561</b>	<b>74,76,73,000</b>	<b>—2,00,000</b>
<b>Irrigation, etc.—</b>						
XIII.—Works for which Capital accounts are kept—Gross Receipts . . . . .	19,80,951	...	...	19,80,951	18,88,000	...
Deduct—Working Expenses . . . . .	9,60,724	91	89	9,60,854	9,46,000	40,000
Net Receipts . . . . .	10,20,227	—91	—89	10,20,097	9,42,000	—40,000
XIV.—Works for which no Capital ac- counts are kept . . . . .	33,967	...	...	33,967	4,000	...
<b>TOTAL</b> . . . . .	<b>10,54,194</b>	<b>—91</b>	<b>—89</b>	<b>10,54,064</b>	<b>9,46,000</b>	<b>—40,000</b>
<b>Posts and Telegraphs—</b>						
XV.—Gross Receipts . . . . .	10,07,79,139	16,68,677	7,66,505	10,32,14,321	10,34,97,000	8,20,000
Deduct—Working Expenses . . . . .	9,11,24,647	17,22,367	7,54,320	9,36,01,334	9,37,55,000	12,78,000
Net Receipts . . . . .	96,54,492	—53,690	12,185	96,12,987	97,42,000	—4,58,000
<b>Debt Services—</b>						
XVI.—Interest . . . . .	82,72,484	1,60,83,154	73,03,982	3,16,59,620	90,30,000	12,10,94,000
Carried over . . . . .	76,37,89,731	1,60,29,373	73,16,128	78,71,35,232	76,78,91,000	2,03,96,000

\* Sterling converted into Rupees at £1 = Rs. 10.

## Government, in India and in England.

1924-25.		Increase (+) Decrease (-) as compared with Budget Estimate, 1924-25.	BUDGET ESTIMATE, 1925-26.				Increase (+) Decrease (-) as compared with Revised, 1924-25.
Exchange.	TOTAL.		India.	England.	Exchange.	TOTAL.	
R	R	R	R	R	R	R	R
...	44,76,44,000	-25,38,000	46,35,00,000	...	...	46,35,00,000	+1,58,56,000
-74,000	16,47,26,000	-1,74,71,000	17,40,21,000	-4,00,000	-1,34,000	17,34,87,000	+87,61,000
...	7,73,78,000	-1,30,84,000	6,95,00,000	...	...	6,95,00,000	-78,78,000
...	3,68,30,000	-65,30,000	3,55,85,000	...	...	3,55,85,000	-12,45,000
...	38,43,000	-1,19,000	38,44,000	...	...	38,44,000	+1,000
...	42,83,000	-2,70,000	44,23,000	...	...	44,23,000	+1,40,000
...	8,53,000	-52,000	8,61,000	...	...	8,61,000	+8,000
...	18,38,000	+16,000	18,56,000	...	...	18,56,000	+18,000
...	13,06,000	-8,90,000	26,48,000	...	...	26,48,000	+13,42,000
...	1,63,000	+20,000	1,63,000	...	...	1,63,000	...
...	85,35,000	-1,16,000	85,19,000	...	...	85,19,000	-16,000
-74,000	74,73,99,000	-4,10,34,000	76,49,20,000	-4,00,000	-1,34,000	76,43,86,000	+1,69,87,000
...	18,88,000	-3,20,000	20,57,000	...	...	20,57,000	+1,69,000
15,000	10,01,000	-32,000	9,21,000	76,000	25,000	10,22,000	-21,000
-15,000	8,87,000	-3,52,000	11,36,000	-76,000	-25,000	10,35,000	+1,48,000
...	4,000	-4,000	7,000	...	...	7,000	+3,000
-15,000	8,91,000	-3,56,000	11,43,000	-76,000	-25,000	10,42,000	+1,51,000
3,04,000	10,46,21,000	-14,38,000	10,74,42,000	5,40,000	1,80,000	10,81,62,000	+35,41,000
4,74,000	9,55,07,000	-1,94,000	10,00,94,000	9,48,000	3,14,000	10,13,51,000	-58,44,000
-1,70,000	91,14,000	-16,27,000	78,48,000	-4,03,000	-1,34,000	68,11,000	-23,03,000
78,35,000	3,79,53,000	+62,34,000	97,91,000	1,96,90,000	65,63,000	3,60,44,000	-19,15,000
75,76,000	79,53,63,000	-3,67,83,000	78,32,02,000	1,88,11,000	62,70,000	80,82,83,000	+1,29,20,000

## A.—Statement of the Revenue of the Central

HEADS OF REVENUE.	ACCOUNTS, 1923-24.				REVISED ESTIMATE,	
	India.	England.	Exchange.	TOTAL.	India.	England.
	R	R	R	R	R	R
Brought forward	76,37,89,731	1,60,29,373	73,16,128	78,71,35,232	76,73,91,000	2,03,96,000
<b>Civil Administration—</b>						
XVII.—Administration of Justice . . . . .	4,37,748	...	...	4,37,748	4,40,000	...
XVIII.—Jails and Convict Settlements . . . . .	7,17,750	...	...	7,17,750	5,53,000	...
XIX.—Police . . . . .	1,33,325	...	...	1,33,325	88,000	...
XX.—Ports and Pilotage . . . . .	21,83,144	...	...	21,83,144	24,11,000	...
XXI.—Education . . . . .	1,49,203	...	...	1,49,203	1,67,000	...
XXII.—Medical . . . . .	2,76,464	...	...	2,76,464	1,23,000	...
XXIII.—Public Health . . . . .	1,57,093	...	...	1,57,093	1,80,000	...
XXIV.—Agriculture . . . . .	8,40,656	...	...	8,40,656	9,73,000	...
XXV.—Industries . . . . .	420	...	...	420	...	...
XXVI.—Miscellaneous Departments . . . . .	19,55,486	...	...	19,55,486	21,35,000	...
TOTAL	68,51,292	...	...	68,51,292	70,70,000	...
<b>Currency and Mint—</b>						
XXVII.—Currency . . . . .	2,73,85,906	14,84,451	6,69,617	2,95,39,974	2,86,58,000	52,00,000
XXVIII.—Mint . . . . .	17,33,972	31	14	17,34,017	37,02,000	1,000
TOTAL	2,91,19,878	14,84,482	6,69,631	3,12,73,991	3,23,60,000	52,01,000
<b>Civil Works—</b>						
XXX.—Civil Works . . . . .	37,05,245	...	...	37,05,245	12,12,000	...
<b>Miscellaneous—</b>						
XXXIII.—Receipts in aid of Superannuation . . . . .	30,10,977	3,64,081	1,69,403	35,44,461	15,62,000	3,44,000
XXXIV.—Stationery and Printing . . . . .	13,34,927	6,515	2,923	13,44,365	9,39,000	7,000
XXXV.—Miscellaneous . . . . .	4,36,522	29,42,205	12,10,633	45,89,360	—15,000	2,79,000
TOTAL	47,82,426	33,12,801	13,82,959	94,78,186	24,86,000	6,30,000
<b>Military Receipts—</b>						
XXXVI.—Army—						
Effective . . . . .	2,91,02,023	36,00,935	16,30,042	3,43,33,000	2,82,71,000	49,63,000
Non-effective . . . . .	15,36,491	11,99,288	5,54,520	32,90,299	10,97,000	10,65,000
	3,06,38,514	48,00,223	21,84,562	3,76,23,299	2,93,68,000	60,28,000
XXXVII.—Marine . . . . .	24,73,367	...	...	24,73,367	12,75,000	...
XXXVIII.—Military Engineer Services . . . . .	80,59,731	...	...	80,59,731	27,86,000	...
TOTAL	4,11,71,612	48,00,223	21,84,562	4,81,56,397	3,34,29,000	60,28,000
<b>Provincial Contributions and miscellaneous adjustments between Central and Provincial Governments—</b>						
XXXIX.—Contributions to the Central Government by Provincial Governments . . . . .	9,20,00,000	...	...	9,20,00,000	9,20,12,000	...
XXXIXA.—Miscellaneous adjustments between the Central and Provincial Governments . . . . .	1,54,718	...	...	1,54,718	5,04,000	...
TOTAL	9,21,54,718	...	...	9,21,54,718	9,25,16,000	...
<b>Extraordinary Items—</b>						
XL.—Extraordinary Receipts . . . . .	18,75,963	1,67,50,000	73,39,888	2,59,65,851	81,000	1,86,00,000
<b>Railway Revenues as per Railway Budget</b>						
. . . . .	32,44,09,540	17,09,216	8,23,687	32,69,42,393	33,91,81,000	20,10,000
TOTAL REVENUE	1,26,78,60,405	4,40,86,095	1,97,16,805	1,33,16,63,305	1,27,57,26,000	5,28,65,000

\* Sterling converted into Rupees at £1 = Rs. 10.



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

1924-25.		Increase (+) Decrease (-) as compared with Budget Estimate, 1924-25.	BUDGET ESTIMATE, 1925-26.				Increase (+) Decrease (-) as compared with Revised, 1924-25.
Exchange.	TOTAL.		India.	England.	Exchange.	TOTAL.	
₹	₹	₹	₹	₹	₹	₹	₹
75,76,000	79,53,63,000	-3,87,83,000	78,82,02,000	1,88,11,000	62,70,000	80,82,83,000	+1,29,20,000
...	4,40,000	-7,000	4,41,000	...	...	4,41,000	+1,000
...	5,53,000	-2,31,000	5,89,000	...	...	5,89,000	+36,000
...	88,000	-10,000	88,000	...	...	88,000	...
...	24,11,000	+1,62,000	24,24,000	...	...	24,24,000	+13,000
...	1,67,000	+37,000	1,28,000	...	...	1,28,000	-39,000
...	1,23,000	+14,000	1,21,000	...	...	1,21,000	-2,000
...	1,80,000	+1,00,000	1,80,000	...	...	1,80,000	...
...	9,73,000	-57,000	9,52,000	...	...	9,52,000	-21,000
...	21,35,000	-1,39,000	23,37,000	...	...	23,37,000	+2,02,000
...	70,70,000	-1,31,000	72,60,000	...	...	72,60,000	+1,90,000
19,32,000	3,57,90,000	+10,51,000	3,09,41,000	55,00,000	18,84,000	3,82,75,000	+24,85,000
...	37,03,000	+20,56,000	25,31,000	1,000	...	25,32,000	-11,71,000
19,32,000	3,94,93,000	+31,07,000	3,84,72,000	55,01,000	18,84,000	4,08,07,000	+13,14,000
...	12,12,000	-24,000	10,18,000	...	...	10,18,000	-1,94,000
1,28,000	20,34,000	-4,41,000	15,39,000	3,17,000	1,06,000	19,62,000	-72,000
3,000	9,49,000	+86,000	11,27,000	6,000	2,000	11,35,000	+1,86,000
1,03,000	3,67,000	-30,43,000	7,07,000	8,88,000	1,29,000	12,24,000	+8,57,000
2,34,000	33,50,000	-33,98,000	33,73,000	7,11,000	2,37,000	43,21,000	+9,71,000
18,43,000	3,50,77,000	+1,36,71,000	2,37,93,000	29,93,000	9,98,000	2,77,84,000	-72,93,000
3,96,000	25,58,000	+26,000	9,51,000	10,75,000	3,58,000	23,84,000	-1,74,000
22,39,000	3,76,35,000	+1,36,97,000	2,47,44,000	40,68,000	13,56,000	3,01,68,000	-74,67,000
...	12,75,000	-2,17,000	9,83,000	...	...	9,33,000	-3,42,000
...	27,86,000	+7,00,000	90,16,000	...	...	90,16,000	+62,30,000
22,39,000	4,16,96,000	+1,41,80,000	3,46,93,000	40,68,000	13,56,000	4,01,17,000	-15,79,000
...	9,20,12,000	...	6,70,12,000	...	...	6,70,12,000	-2,50,00,000
...	5,04,000	+3,05,000	2,02,000	...	...	2,02,000	-3,02,000
...	9,25,16,000	+3,05,000	6,72,14,000	...	...	6,72,14,000	-2,53,02,000
69,08,000	2,55,89,000	+2,55,89,000	...	28,75,000	9,58,000	38,33,000	-2,17,56,000
7,46,000	34,19,37,000	+4,44,44,000	34,18,64,000	-18,15,000	-6,05,000	33,89,44,000	-29,93,000
16,35,000	1,34,82,26,000	+4,72,89,000	1,27,15,96,000	3,01,51,000	1,00,50,000	1,31,17,97,000	-3,64,29,000

## B.—Statement of the Expenditure charged to the Revenues

HEADS OF EXPENDITURE.	ACCOUNTS, 1923-24.				REVISED
	India.	England.	Exchange.	TOTAL.	India.
	R	R	R	R	R
<b>Direct Demands on the Revenues—</b>					
1.—Customs . . . . .	69,47,200	1,29,010	59,478	71,35,688	76,36,000
2.—Taxes on income . . . . .	61,26,438	28,031	12,955	62,67,424	59,16,000
3.—Salt . . . . .	1,35,35,796	52,399	23,791	1,36,11,986	1,25,43,000
4.—Opium . . . . .	2,58,09,228	47,722	22,609	2,58,79,559	2,36,68,000
5.—Land Revenue . . . . .	10,51,443	44,248	20,582	11,16,273	12,28,000
6.—Excise . . . . .	2,27,443	...	...	2,27,443	2,31,000
7.—Stamps—					
A.—Non-judicial . . . . .	-39,47,618	2,96,191	1,62,339	-34,89,088	-8,94,000
B.—Judicial . . . . .	}	}	}	}	}
8.—Forests . . . . .	30,17,348	4,15,217	1,92,767	36,25,332	25,79,000
9.—Registration . . . . .	29,497	...	...	29,497	32,000
<b>TOTAL</b>	<b>5,28,96,775</b>	<b>10,12,818</b>	<b>4,94,521</b>	<b>5,44,04,114</b>	<b>5,82,10,000</b>
<b>Forest and other Capital outlay charged to Revenue—</b>					
3A.—Capital outlay on Salt Works . . . . .	...	...	...	...	10,06,000
7A.—Capital outlay on Security Printing Press . . . . .	...	...	...	...	9,82,000
<b>TOTAL</b>	...	...	...	...	<b>19,88,000</b>
<b>Irrigation, etc., Revenue Account—</b>					
<b>14.—Works for which Capital accounts are kept—</b>					
Interest on Debt . . . . .	11,92,750	...	...	11,92,750	12,41,000
15.—Other Revenue Expenditure . . . . .	2,27,055	65,962	30,786	3,23,803	8,03,000
<b>TOTAL</b>	<b>14,19,805</b>	<b>65,962</b>	<b>30,786</b>	<b>15,16,553</b>	<b>20,44,000</b>
<b>Irrigation, etc., Capital Account (charged to Revenue)—</b>					
16.—Construction of Irrigation, etc., Works—Financed from Ordinary Revenues . . . . .	1,25,586	...	...	1,25,586	1,16,000
<b>Posts and Telegraphs Revenue Account—</b>					
17.—Posts and Telegraphs—					
Interest on Debt . . . . .	63,88,844	...	...	63,88,844	70,75,000
<b>Posts and Telegraphs Capital Account (charged to Revenue)—</b>					
<b>18.—Capital outlay on Posts and Telegraphs—</b>					
Indian Postal and Telegraph Department . . . . .	-50,51,094	12,11,959	5,54,358	-32,84,777	-92,30,000
Indo-European Telegraph Department . . . . .	-4,29,486	-98,539	-38,106	-5,66,125	-4,69,000
<b>TOTAL</b>	<b>-54,80,580</b>	<b>11,13,426</b>	<b>5,16,252</b>	<b>-38,50,902</b>	<b>-96,99,000</b>
<b>Debt Services—</b>					
19.—Interest on Ordinary Debt . . . . .	20,10,52,772	10,26,95,582	4,65,79,678	35,03,28,027	20,13,26,000
<b>Deduct—Amount chargeable to—</b>					
Salt . . . . .	...	...	...	...	2,76,000
Railways . . . . .	11,22,14,021	4,34,72,394	2,00,03,722	17,56,90,137	12,58,17,000
Irrigation . . . . .	11,92,750	...	...	11,92,750	12,41,000
Posts and Telegraphs . . . . .	63,88,844	...	...	63,88,844	70,75,000
Provincial Governments . . . . .	3,75,47,098	...	...	3,75,47,098	4,30,33,000
Provincial Loans Fund . . . . .	...	...	...	...	...
Remainder chargeable to Ordinary Debt . . . . .	4,37,10,059	5,92,23,188	2,65,75,951	12,95,09,198	2,38,84,000
20.—Interest on other Obligations . . . . .	3,00,66,881	70,519	30,901	3,01,68,301	3,45,24,000
21.—Reduction or Avoidance of Debt . . . . .	73,61,000	44,26,026	18,80,446	1,36,67,472	94,81,000
<b>TOTAL</b>	<b>8,11,37,940</b>	<b>6,37,19,783</b>	<b>2,84,87,298</b>	<b>17,33,44,971</b>	<b>6,78,89,000</b>
<b>Carried over</b>	<b>18,64,88,370</b>	<b>6,69,11,939</b>	<b>2,95,28,857</b>	<b>23,19,29,166</b>	<b>12,26,29,000</b>

\*Sterling converted into Rupees at £1 = Rs. 10.

## of the Central Government, in India and in England.

ESTIMATE, 1924-25.				BUDGET ESTIMATE, 1925-26.				
England.	Exchange.	TOTAL.	Increase (+) Decrease (-) as compared with Budget, 1924-25.	India.	England.	Exchange.	TOTAL.	Increase (+) Decrease (-) as compared with Revised, 1924-25.
₹	₹	₹	₹	₹	₹	₹	₹	₹
1,65,000	61,000	78,62,000	-3,61,000	81,61,000	2,01,000	67,000	84,29,000	+5,67,000
89,000	33,000	60,38,000	-4,81,000	65,40,000	87,000	29,000	66,56,000	+6,18,000
73,000	27,000	1,26,43,000	-18,92,000	1,35,41,000	72,000	24,000	1,36,37,000	+9,94,000
65,000	24,000	2,37,57,000	+28,49,000	1,79,54,000	56,000	19,000	1,80,29,000	-57,28,000
10,000	4,000	12,42,000	-95,000	14,15,000	17,000	6,000	14,38,000	+1,96,000
5,000	2,000	2,38,000	-28,000	4,15,000	18,000	6,000	4,39,000	+2,01,000
3,30,000	1,23,000	-4,41,000	-3,45,000	-8,69,000	80,000	26,000	-7,63,000	-3,22,000
...	...	2,71,000	+2,000	15,71,000	...	...	15,71,000	+13,00,000
2,49,000	92,000	29,20,000	-4,94,000	31,20,000	2,24,000	74,000	34,18,000	+4,98,000
...	...	32,000	-5,000	37,000	...	...	37,000	+5,000
9,86,000	3,66,000	5,45,62,000	-8,50,000	5,18,85,000	7,55,000	2,51,000	5,28,91,000	-16,71,000
...	...	10,06,000	+10,06,000	14,93,000	...	...	14,93,000	+4,87,000
90,000	33,000	11,05,000	+11,05,000	13,13,000	3,65,000	1,22,000	18,00,000	+6,95,000
90,000	33,000	21,11,000	+21,11,000	28,06,000	3,65,000	1,22,000	32,93,000	+11,82,000
...	...	12,41,000	...	12,50,000	...	...	12,50,000	+9,000
25,000	9,000	8,37,000	-86,000	3,00,000	29,000	10,000	3,39,000	-4,98,000
25,000	9,000	20,78,000	-86,000	15,50,000	29,000	10,000	15,89,000	-4,69,000
...	...	1,16,000	-5,000	1,90,000	...	...	1,90,000	+74,000
...	...	70,75,000	-25,000	69,66,000	...	...	69,66,000	-1,09,000
11,20,000	4,16,000	-76,94,000	+10,51,000	-95,41,000	...	...	-95,41,000	-18,47,000
7,48,000	2,78,000	5,57,000	+12,000	-4,73,000	1,73,000	58,000	-2,42,000	-7,99,000
18,68,000	6,94,000	-71,37,000	+10,63,000	-1,00,14,000	1,73,000	58,000	-67,83,000	-26,46,000
12,55,54,000	4,66,34,000	37,35,14,000	+2,32,24,000	20,58,96,000	13,07,64,000	4,35,88,000	38,02,48,000	+67,34,000
...	...	2,76,000	-2,76,000	3,38,000	...	...	3,38,000	-62,000
6,51,39,000	2,41,94,000	21,51,50,000	-2,50,81,000	13,64,44,000	7,29,17,000	2,43,05,000	23,36,66,000	-1,65,16,000
...	...	12,41,000	...	12,50,000	...	...	12,50,000	-9,000
...	...	70,75,000	+25,000	69,66,000	...	...	69,66,000	+1,01,000
...	...	4,50,33,000	+1,75,000	4,95,34,000	...	...	4,95,34,000	+4,30,23,000
...	...	...	...	...	...	...	...	-4,95,34,000
6,04,15,000	2,24,40,000	10,67,39,000	-5,33,000	1,13,64,000	5,78,47,000	1,92,83,000	8,81,91,000	-1,82,45,000
83,000	31,000	3,46,38,000	-17,68,000	4,30,35,000	95,000	3,000	4,31,62,000	-85,24,000
2,06,69,000	76,77,000	3,78,27,000	-17,46,000	5,01,50,000	...	...	5,01,50,000	+1,23,23,000
8,11,67,000	3,01,48,000	17,82,01,000	-40,47,000	10,45,49,000	5,79,42,000	1,93,15,000	18,18,06,000	+26,02,000
8,41,36,000	3,12,50,000	23,80,01,000	-18,39,000	15,79,32,000	5,92,64,000	1,97,56,000	23,69,52,000	-10,57,000

## B.—Statement of the Expenditure charged to the Revenues

HEADS OF EXPENDITURE.	ACCOUNTS, 1923-24.				REVISED
	India.	England.	Exchange.	TOTAL.	India.
	R	R	R	R	R
Brought forward	13,64,88,370	6,59,11,939	2,95,28,857	23,19,29,166	12,26,23,000
<b>Civil Administration—</b>					
22.—General Administration—					
A.—Heads of Provinces (including Governor General) and Executive Councils					22,08,000
B.—Legislative Bodies					7,78,000
C.—Secretariat and headquarters establishment	1,12,10,502	...	...	1,12,10,502	71,01,000
D.—Commissioners					...
E.—District Administration					16,92,000
F.—Home Administration, etc.	...	29,97,122	13,78,363	43,75,485	...
23.—Audit	70,87,470	2,53,891	1,17,465	74,58,846	76,29,000
24.—Administration of Justice	12,71,802	57,709	28,401	13,57,412	11,43,000
25.—Jails and Convict Settlements	35,91,868	41,289	18,479	36,51,636	37,10,000
26.—Police	81,81,733	1,66,096	77,523	84,05,356	91,67,000
27.—Ports and Pilotage	21,31,705	99,420	47,253	22,78,448	23,27,000
28.—Ecclesiastical	25,58,444	2,52,390	1,16,509	29,27,343	25,87,000
29.—Political	3,01,56,925	—2,59,523	—1,87,745	2,97,59,657	3,12,26,000
30.—Scientific Departments	77,46,438	4,98,457	2,26,225	84,71,200	64,11,000
31.—Education	29,41,465	79,941	36,471	30,60,877	30,90,000
32.—Medical	33,49,999	3,12,924	1,46,592	38,09,515	23,04,000
33.—Public Health	10,67,856	54,522	24,253	11,46,631	12,86,000
34.—Agriculture	22,39,471	89,054	42,316	23,70,841	29,40,000
35.—Industries	19,138	27,014	12,530	58,282	62,18,000
36.—Aviation	16,454	8,038	1,333	20,825	23,000
37.—Miscellaneous Departments	19,34,739	14,49,761	6,48,952	40,33,452	19,21,000
<b>TOTAL</b>	<b>8,44,88,558</b>	<b>61,23,805</b>	<b>27,84,945</b>	<b>9,33,97,308</b>	<b>9,37,11,000</b>
<b>Currency and Mint—</b>					
38.—Currency	29,52,347	36,84,849	17,15,555	83,52,751	28,62,000
39.—Mint	15,06,578	32,656	15,413	15,54,647	14,91,000
<b>TOTAL</b>	<b>44,58,925</b>	<b>37,17,505</b>	<b>17,30,968</b>	<b>99,07,398</b>	<b>43,53,000</b>
<b>Civil Works—</b>					
41.—Civil Works	1,68,85,889	99,603	46,148	1,70,31,590	1,91,80,000
<b>Miscellaneous—</b>					
43.—Famine Relief and Insurance—					
A.—Famine Relief	5,002	...	...	5,002	...
44.—Territorial and Political Pensions	26,95,382	1,23,739	56,671	28,75,792	29,94,000
45.—Superannuation Allowances and Pensions	11,86,238	1,95,94,442	89,79,164	2,97,59,844	17,64,000
46.—Stationery and Printing	23,26,384	15,18,846	6,76,463	51,21,193	38,28,000
47.—Miscellaneous	47,16,845	14,89,147	6,82,059	68,88,051	48,99,000
<b>TOTAL</b>	<b>1,15,29,851</b>	<b>2,27,25,674</b>	<b>1,03,94,857</b>	<b>4,46,49,882</b>	<b>1,34,85,000</b>
<b>Military Services—</b>					
48.—Army—					
Effective	37,76,17,123	6,03,71,596	2,75,23,976	46,55,12,695	37,47,78,000
Non-effective	4,07,70,825	3,64,69,838	1,67,04,394	9,39,44,857	3,91,31,000
	41,83,87,748	9,68,41,434	4,42,28,370	55,94,57,552	41,39,09,000
49.—Marine	59,91,868	25,08,108	11,54,649	96,54,425	48,58,000
50.—Military Engineer Services	4,02,72,500	7,22,414	3,24,869	4,13,19,783	4,03,93,000
<b>TOTAL</b>	<b>46,46,51,916</b>	<b>10,00,71,956</b>	<b>4,57,07,888</b>	<b>61,04,31,760</b>	<b>45,91,60,000</b>
<b>Contributions and miscellaneous adjustments between Central and Provincial Governments—</b>					
51A.—Miscellaneous adjustments between the Central and Provincial Governments	37,98,778	...	...	37,98,778	56,32,000
<b>Extraordinary Items—</b>					
52.—Extraordinary Payments	...	2,37,07,519	1,03,88,688	3,40,96,207	...
<b>Railway Expenditure as per Railway Budget</b>	<b>11,24,10,817</b>	<b>10,29,36,276</b>	<b>4,71,74,366</b>	<b>26,25,21,458</b>	<b>16,75,50,000</b>
<b>TOTAL EXPENDITURE CHARGED TO REVENUE</b>	<b>83,47,13,054</b>	<b>32,52,94,277</b>	<b>14,77,56,216</b>	<b>1,30,77,63,547</b>	<b>88,56,04,000</b>

\*Sterling converted into Rupees at £1 = R10.

## of the Central Government, in India and in England—continued.

ESTIMATE, 1924-25.				BUDGET ESTIMATE, 1925-26.				
* England.	Exchange.	TOTAL.	Increase (+) Decrease (-) as compared with Budget, 1924-25.	India.	* England.	Exchange.	TOTAL.	Increase (+) Decrease (-) as compared with Budget, 1924-25.
₹	₹	₹	₹	₹	₹	₹	₹	₹
8,41,86,000	3,12,50,000	23,80,09,000	-18,39,000	15,79,32,000	5,92,64,000	1,97,56,000	23,69,52,000	-10,57,000
...	...	22,08,000	-1,94,000	22,04,000	...	...	22,04,000	-4,000
...	...	7,78,000	+36,000	7,21,000	...	...	7,21,000	-57,000
...	...	71,01,000	-37,000	75,18,000	...	...	75,18,000	+4,17,000
...	...	...	-8,000	...	...	...	...	...
...	...	16,92,000	+1,45,000	17,78,000	...	...	17,78,000	+86,000
30,62,000	11,37,000	41,99,000	-4,27,000	...	32,86,000	10,95,000	43,81,000	+1,82,000
2,08,000	77,000	79,14,000	-5,69,000	85,16,000	2,59,000	86,000	88,61,000	+9,47,000
56,000	21,000	12,20,000	-30,000	11,87,000	77,000	26,000	12,90,000	+70,000
45,000	17,000	37,72,000	-2,07,000	38,51,000	0,000	20,000	39,31,000	+1,60,000
1,71,000	64,000	94,02,000	+5,25,000	93,25,000	2,64,000	38,000	96,77,000	+2,75,000
1,25,000	46,000	24,98,000	-39,000	27,34,000	3,33,000	1,11,000	31,78,000	+6,80,000
5,66,000	2,10,000	33,13,000	-18,000	26,00,000	8,60,000	2,87,000	37,47,000	+4,34,000
6,33,000	2,35,000	3,20,94,000	-1,48,000	3,22,23,000	12,82,000	4,27,000	3,39,32,000	+18,38,000
6,81,000	2,53,000	73,45,000	-5,88,000	71,25,000	7,68,000	2,57,000	81,49,000	+8,04,000
76,000	28,000	31,94,000	+34,000	31,80,000	81,000	27,000	32,88,000	+94,000
1,85,000	69,000	25,58,000	-3,33,000	28,58,000	3,33,000	1,11,000	33,02,000	+7,44,000
66,000	25,000	13,77,000	+4,000	12,23,000	67,000	22,000	13,12,000	-65,000
1,51,000	58,000	31,47,000	+4,85,000	26,06,000	1,54,000	51,000	28,11,000	-3,36,000
83,000	12,000	62,63,000	+61,82,000	69,39,000	64,000	21,000	70,24,000	+7,61,000
8,000	1,000	27,000	+5,000	30,000	3,000	1,000	34,000	+7,000
4,84,000	1,80,000	25,85,000	-1,59,000	23,09,000	2,62,000	89,000	26,60,000	+75,000
65,45,000	24,31,000	10,26,87,000	+46,59,000	9,89,27,000	81,53,000	27,18,000	10,97,98,000	+71,11,000
22,04,000	8,19,000	58,85,000	-2,61,000	30,81,000	19,14,000	6,38,000	56,33,000	-2,52,000
25,000	9,000	14,35,000	-1,50,000	16,56,000	44,000	14,000	17,14,000	+2,79,000
22,29,000	8,28,000	73,20,000	-4,11,000	47,37,000	19,58,000	6,52,000	73,47,000	+27,000
1,07,000	40,000	1,93,27,000	-13,23,000	1,66,99,000	1,11,000	37,000	1,68,47,000	-24,80,000
...	...	...	-14,000	...	...	...	...	...
1,16,000	43,000	31,53,000	+1,59,000	29,47,000	1,15,000	38,000	31,00,000	-53,000
1,94,47,000	72,23,000	2,84,34,000	-14,51,000	9,39,000	1,96,53,000	65,51,000	2,71,43,000	-12,91,000
7,71,000	2,87,000	48,86,000	-2,34,000	21,15,000	6,81,000	2,27,000	30,23,000	-18,63,000
24,96,000	9,27,000	83,22,000	-25,38,000	51,04,000	13,66,000	4,55,000	69,25,000	-13,97,000
2,28,30,000	84,80,000	4,47,95,000	-40,78,000	1,11,05,000	2,18,15,000	72,71,000	4,01,91,000	-46,04,000
6,64,78,000	2,46,92,000	46,59,48,000	-2,14,89,000	38,41,39,000	6,18,75,000	2,06,25,000	46,68,38,000	+8,90,000
3,72,10,000	1,38,21,000	9,01,62,000	-12,11,000	3,88,12,000	3,69,53,000	1,23,18,000	8,80,83,000	-20,79,000
10,36,88,000	3,85,13,000	55,61,10,000	-2,27,00,000	42,29,50,000	9,88,28,000	3,29,43,000	55,47,21,000	-13,89,000
20,98,000	7,78,000	77,32,000	-14,36,000	55,15,000	20,89,000	6,96,000	83,00,000	+5,68,000
5,55,000	2,06,000	4,11,54,000	-8,84,000	3,89,91,000	4,64,000	1,51,000	3,95,96,000	-15,58,000
10,63,39,000	3,94,97,000	60,49,96,000	-2,50,20,000	46,74,56,000	10,13,71,000	3,37,90,000	60,26,17,000	-23,79,000
...	...	56,32,000	+33,67,000	15,74,000	...	...	15,74,000	-40,58,000
...	...	...	...	25,00,000	...	...	25,00,000	+25,00,000
8,60,07,000	3,19,45,000	28,55,02,000	+3,38,23,000	17,01,85,000	8,72,89,000	2,90,96,000	28,65,70,000	+10,68,000
30,81,93,000	11,44,71,000	1,30,82,68,000	+91,78,000	93,11,15,000	27,99,61,000	9,33,20,000	1,30,43,96,000	-38,72,000

## C.—Statement of Receipts and Disbursements of 1

	ACCOUNTS, 1923-24.			REVISED ESTIMATE, 1924-25.			BUDGET ESTIMATE, 1925-26.		
	India.	England.	TOTAL.	India.	England.	TOTAL.	India.	England.	TOTAL.
	R	R	R	R	R	R	R	R	R
Revenue (from Statement A) .	1,26,78,60,405	4,40,86,095	1,31,19,46,500	1,27,57,26,000	5,28,65,000	1,32,85,91,000	1,27,15,96,000	3,01,51,000	1,30,17,47
Exchange added to Revenue .	1,97,16,805	...	1,97,16,805	1,96,35,000	...	1,96,35,000	1,00,50,000	...	1,00,50
<b>TOTAL</b>	<b>1,28,75,77,210</b>	<b>4,40,86,095</b>	<b>1,33,16,63,305</b>	<b>1,29,53,61,000</b>	<b>5,28,65,000</b>	<b>1,34,82,26,000</b>	<b>1,28,16,46,000</b>	<b>3,01,51,000</b>	<b>1,31,17,97</b>
<b>Railway Capital not charged to Revenue—</b>									
As per Railway Budget .	—31,39,684	—71,55,000	—1,02,94,684	—8,72,85,000	—18,92,80,000	—27,65,45,000	—1,53,80,000	—4,12,50,000	—5,71,30,
<b>Public Debt Incurred—</b>									
<b>Permanent Debt—</b>									
<i>Sterling Debt—</i>									
Debenture stock of East Indian and Great Indian Peninsula Railway Company taken over by the Secretary of State . . . . .	...	...	...	...	18,50,00,000	...	...	3,50,00,000	...
5½ per cent. Stock . . . . .	...	9,23,370	...	...	9,87,000	...	...	10,50,000	...
4½ per cent. Stock . . . . .	...	18,06,53,306	...	...	8,68,000	...	...	9,15,000	...
7 per cent. Stock . . . . .	...	...	...	...	...	...	...	94,000	...
<i>Rupee Debt—</i>									
New Rupee Loan . . . . .	...	...	...	...	...	...	12,00,00,000	...	...
6 per cent. Bonds, 1930 . . . . .	3,000	...	...	...	...	...	...	...	...
6 per cent. Bonds, 1927 . . . . .	2,500	...	...	...	...	...	...	...	...
5 per cent. Loan, 1945-55 . . . . .	9,79,77,400	...	...	5,93,86,000	...	...	...	...	...
5 per cent. Bonds, 1933 . . . . .	14,17,72,200	...	...	7,27,86,000	...	...	...	...	...
3½ per cent. Loans . . . . .	...	...	...	7,70,000	...	...	7,20,000	...	...
3 per cent. Loans . . . . .	...	...	...	...	...	...	...	...	...
<b>TOTAL</b>	<b>23,97,55,100</b>	<b>18,15,81,678</b>	<b>42,13,36,776</b>	<b>13,28,92,000</b>	<b>18,68,55,000</b>	<b>31,97,47,000</b>	<b>12,07,20,000</b>	<b>3,70,59,000</b>	<b>15,77,79,0</b>
<b>Floating Debt—</b>									
<i>Treasury Bills—</i>									
Issued to Public . . . . .	6,63,15,000	...	...	...	...	...	...	...	...
Issued to Paper Currency Reserve . . . . .	55,25,00,000	...	...	49,65,00,000	...	...	49,65,00,000	...	...
Other Floating Loans . . . . .	5,00,00,000	...	...	...	...	...	...	...	...
<b>TOTAL</b>	<b>66,88,15,000</b>	<b>...</b>	<b>66,88,15,000</b>	<b>49,65,00,000</b>	<b>...</b>	<b>49,65,00,000</b>	<b>49,65,00,000</b>	<b>...</b>	<b>49,65,00,00</b>
<b>Unfunded Debt—</b>									
<i>Deposits of Service Funds . . . . .</i>	—36,621	11,22,442	...	12,63,000	2,10,000	...	12,19,000	2,22,000	...
Post Office Cash Certificates . . . . .	6,90,79,231	...	...	6,06,00,000	...	...	5,76,00,000	...	...
Savings Bank Deposits . . . . .	25,47,26,107	1,88,558	...	26,45,45,000	1,70,000	...	28,76,80,000	1,70,000	...
<b>TOTAL</b>	<b>32,37,68,717</b>	<b>13,10,998</b>	<b>32,50,79,715</b>	<b>32,64,08,000</b>	<b>3,80,000</b>	<b>32,67,88,000</b>	<b>34,64,99,000</b>	<b>3,92,000</b>	<b>34,69,91,00</b>
<b>Deposits and Advances—</b>									
<i>Deposits of Local Funds—</i>									
District Funds . . . . .	13,24,62,010	...	...	13,54,32,000	...	...	13,59,19,000	...	...
Other Funds . . . . .	8,16,63,759	...	...	8,12,23,000	...	...	8,36,63,000	...	...
Sinking Funds for Central Loans . . . . .	73,69,702	...	...	90,44,000	...	...	97,21,000	...	...
Other appropriations for Reduction or Avoidance of Debt . . . . .	...	...	...	6,50,000	...	...	4,04,29,000	...	...
Sinking Fund Investment Account . . . . .	...	...	...	35,82,000	...	...	...	...	...
Sinking Funds for loans granted to local bodies . . . . .	3,25,104	...	...	3,36,000	...	...	3,52,000	...	...
Gold Standard Reserve . . . . .	...	1,23,86,68,427	...	...	76,85,14,000	...	...	64,91,89,000	...
Paper Currency Reserve . . . . .	2,97,72,262	42,25,32,033	...	...	70,66,25,000	...	...	79,98,23,000	...
Deposits of Branch Line Companies . . . . .	1,52,391	...	...	4,82,000	...	...	4,83,000	...	...
Posts and Telegraphs Depreciation Fund . . . . .	...	...	...	...	...	...	32,76,000	...	...
Departmental and Judicial Deposits . . . . .	77,35,40,788	...	...	78,31,07,000	...	...	78,12,87,000	...	...
Advances . . . . .	13,40,41,670	77,40,174	...	17,89,21,000	55,51,000	...	16,65,59,000	8,04,000	...
Suspense Accounts . . . . .	3,64,64,629	1,57,28,783	...	1,64,60,000	2,32,47,000	...	1,68,31,000	1,66,48,000	...
Exchange on Remittance Accounts . . . . .	3,07,89,179	...	...	5,84,98,000	...	...	2,79,61,000	...	...
Miscellaneous . . . . .	59,81,048	45,11,114	...	1,31,70,000	49,47,000	...	1,01,95,000	18,30,000	...
Provincial Loans Fund . . . . .	...	...	...	...	...	...	20,08,42,000	...	...
<b>TOTAL</b>	<b>1,23,25,61,542</b>	<b>1,68,91,80,520</b>	<b>2,92,17,45,072</b>	<b>1,28,99,08,000</b>	<b>1,50,88,84,000</b>	<b>2,78,97,92,000</b>	<b>1,47,75,18,000</b>	<b>1,40,82,01,000</b>	<b>2,91,58,12</b>
Railway Depreciation and Reserve Funds as per Railway Budget . . . . .	...	...	...	14,44,65,000	...	14,44,65,000	14,01,68,000	...	14,01,68,
Carried over . . . . .	3,74,93,40,885	1,00,00,04,200	...	3,58,92,49,000	1,55,07,24,000	...	3,84,71,71,000	1,40,46,46,000	...

\* Sterling converted into Rupees at £1 = Rs. 10.

## Central Government, in India and in England.

	ACCOUNTS, 1923-24.			REVISED ESTIMATE, 1924-25.			BUDGET ESTIMATE, 1925-26.		
	India.	England.	TOTAL.	India.	England.	TOTAL.	India.	England.	TOTAL.
	R	R	R	R	R	R	R	R	R
Expenditure (from Statement B)	83,47,13,054	32,52,94,277	1,16,00,07,331	88,56,04,000	30,81,93,000	1,19,37,97,000	93,11,15,000	27,99,61,000	1,31,10,76,000
Exchange charged as Expenditure.	14,77,56,216	..	14,77,56,216	11,44,71,000	...	11,44,71,000	9,33,20,000	...	9,33,20,000
<b>TOTAL</b>	<b>98,24,69,270</b>	<b>32,52,94,277</b>	<b>1,30,77,63,547</b>	<b>1,00,00,75,000</b>	<b>30,81,93,000</b>	<b>1,30,82,68,000</b>	<b>1,02,44,35,000</b>	<b>27,99,61,000</b>	<b>1,30,43,96,000</b>
<b>Irrigation, Posts and Telegraphs and other Capital not charged to Revenue—</b>									
CONSTRUCTION OF IRRIGATION WORKS . . .	10,883	2,231	13,104	16,000	...	16,000	27,000	...	27,000
CAPITAL OUTLAY ON POSTS AND TELEGRAPHS . . .	75,21,560	...	75,21,560	1,64,98,000	...	1,64,98,000	1,93,02,000	15,51,000	2,13,53,000
INITIAL EXPENDITURE ON NEW CAPITAL AT DELHI	1,48,67,055	6,06,597	1,54,73,652	1,32,26,000	4,74,000	1,37,00,000	1,51,17,000	3,83,000	1,55,00,000
RAILWAY CAPITAL NOT CHARGED TO REVENUE—									
As per Railway Budget	10,90,20,826	9,89,77,646	20,79,98,472	5,35,00,000	7,50,00,000	12,85,00,000	16,34,08,000	10,09,25,000	26,43,33,000
<b>Public Debt Discharged—</b>									
<b>Permanent Debt—</b>									
sterling Debt—									
State Railway Annuities	...	...	...	...	...	...	...	1,30,23,000	...
„ Sinking Funds	...	...	...	...	...	...	...	36,41,000	...
Redemption of liabilities assumed in respect of British War Loan (1929-47)	...	...	...	...	...	...	...	48,77,000	...
Rupes Debt—									
5½ p. c. War Bonds, 1920	4,29,475	...	...	4,00,000	...	...	3,00,000	...	...
Do. Do. 1921	6,36,625	...	...	8,00,000	...	...	3,00,000	...	...
Do. Do. 1922	17,17,725	...	...	3,00,000	...	...	3,00,000	...	...
Do. Do. 1923	1,50,51,575	...	...	5,00,000	...	...	2,06,000	...	...
Do. Do. 1925	1,400	...	...	15,02,000	...	...	3,45,00,000	...	...
Do. Do. 1928	82,800	...	...	8,15,000	...	...	...	...	...
5 p. c. War Loan, 1929-47	41,07,300	...	...	46,98,000	...	...	43,39,000	...	...
5 p. c. Loan, 1945-55	...	...	...	83,42,000	...	...	57,36,000	...	...
4 p. c. Loans	2,78,15,700	...	...	14,00,000	...	...	2,03,000	...	...
3½ p. c. Loans	2,936	...	...	7,000	...	...	...	...	...
3 p. c. Loan	1,71,000	...	...	9,00,000	...	...	8,40,000	...	...
Government stock notes	200	...	...	...	...	...	...	...	...
<b>TOTAL</b>	<b>4,99,66,236</b>	<b>...</b>	<b>4,99,66,236</b>	<b>1,91,64,000</b>	<b>...</b>	<b>1,91,64,000</b>	<b>4,67,24,000</b>	<b>2,15,41,000</b>	<b>6,82,65,000</b>
<b>Floating Debt—</b>									
Treasury Bills—									
Issued to Public	26,09,85,000	...	...	2,12,20,000	...	...	...	...	...
Do. Paper Currency Reserve	55,25,00,000	...	...	49,65,00,000	...	...	49,65,00,000	...	...
Other Floating Loans	5,00,00,000	...	...	...	...	...	...	...	...
<b>TOTAL</b>	<b>84,85,000</b>	<b>...</b>	<b>86,34,85,000</b>	<b>51,77,20,000</b>	<b>...</b>	<b>51,77,20,000</b>	<b>49,65,00,000</b>	<b>...</b>	<b>49,65,00,000</b>
<b>Unfunded Debt—</b>									
Special Loans	28,027	...	...	30,000	...	...	30,000	...	...
Deposits of Service Funds	15,27,465	2,90,009	...	15,75,000	40,000	...	16,07,000	70,000	...
Post Office Cash Certificates	1,61,80,728	...	...	1,46,00,000	...	...	1,56,00,000	...	...
Savings Bank Deposits	20,89,79,691	72,224	...	21,37,08,000	1,00,000	...	23,15,43,000	20,000	...
<b>TOTAL</b>	<b>22,67,10,911</b>	<b>3,62,233</b>	<b>22,70,73,144</b>	<b>22,99,13,000</b>	<b>1,40,000</b>	<b>23,00,53,000</b>	<b>24,87,80,000</b>	<b>90,000</b>	<b>24,88,70,000</b>
<b>Deposits and Advances—</b>									
Deposits of Local Funds—									
District Funds	12,88,63,159	...	...	13,59,21,000	...	...	18,49,60,000	...	...
Other Funds	8,39,69,046	...	...	8,20,85,000	...	...	8,26,31,000	...	...
Sinking Funds for Central Loans	37,80,029	...	...	1,26,36,000	...	...	97,21,000	...	...
Sinking Fund Investment Account	35,82,696	...	...	...	...	...	...	...	...
Gold Standard Reserve	...	1,23,86,95,596	...	...	76,85,14,000	...	...	64,91,89,000	...
Paper Currency Reserve	...	42,25,32,032	...	...	70,66,25,000	...	...	79,98,23,000	...
Deposits of Branch Line Companies	2,92,694	...	...	21,87,000	...	...	4,93,000	...	...
Departmental and Judicial Deposits	78,84,67,093	...	...	73,37,39,000	...	...	77,56,66,000	...	...
Advances	12,69,66,418	1,45,88,382	...	17,74,80,000	7,34,000	...	16,28,09,000	10,03,000	...
Suspense Accounts	2,94,35,673	1,65,98,594	...	3,67,40,000	2,32,47,000	...	1,70,13,000	1,66,48,000	...
Miscellaneous	6,18,482	2,06,14,902	...	...	2,50,51,000	...	...	47,06,000	...
Provincial Loans Fund	...	...	...	...	...	...	20,08,42,000	...	...
<b>TOTAL</b>	<b>1,16,59,75,290</b>	<b>1,68,38,52,742</b>	<b>2,84,98,28,032</b>	<b>1,24,07,88,000</b>	<b>1,52,41,71,000</b>	<b>2,76,49,59,000</b>	<b>1,38,41,35,000</b>	<b>1,47,13,09,000</b>	<b>2,85,55,04,000</b>
Railway Depreciation and Reserve Funds as per Railway Budget	...	...	...	8,25,00,000	...	8,25,00,000	9,50,00,000	...	9,50,00,000
Carried over	3,42,00,27,081	2,10,90,95,716	...	3,17,34,00,000	1,90,79,78,000	...	3,49,39,28,000	1,87,58,20,000	...

## C.—Statement of Receipts and Disbursements of the

	ACCOUNTS, 1923-24.			REVISED ESTIMATE, 1924-25.,			BUDGET ESTIMATE, 1925-26.		
	India.	England.	TOTAL.	India.	England.	TOTAL.	India.	England.	TOTAL.
	R	R	R	R	R	R	R	R	R
Brought forward	3,74,93,40,885	1,90,90,04,299		3,58,92,49,000	1,55,97,24,000		3,84,71,71,000	3,49,48,46,000	
<b>Loans and Advances by the Central Government—</b>									
Advances to the Provincial Loans Fund	...	...	...	...	...	...	...	...	...
Other loans and advances	41,14,410	...	41,14,410	38,87,000	...	38,87,000	76,34,000	...	76,34,000
<b>TOTAL</b>	41,14,410	...	41,14,410	38,87,000	...	38,87,000	76,34,000	...	76,34,000
<b>Loans between Central and Provincial Governments</b>	2,15,93,443	...	2,15,93,443	1,27,18,000	...	1,27,18,000	...	...	...
<b>Remittances—</b>									
Remittances within India—									
Inland Money Orders	84,87,90,877	...		86,00,00,000	...		87,00,00,000	...	
Other Local Remittances	...	...		11,38,000	...		7,52,000	...	
Other Departmental Accounts	48,423	...		3,90,14,000	...		3,68,43,000	...	
Net Receipts by Civil Treasuries from—									
Railways	17,08,89,835	...		82,93,66,000	...		21,85,87,000	...	
Posts and Telegraphs	3,85,80,769	...		3,91,05,000	...		3,27,15,000	...	
Net Receipts from Civil Treasuries by—									
Marine	72,76,387	...		38,79,000	...		49,95,000	...	
Army and Military Engineer Services	43,35,00,287	...		39,35,28,000	...		39,06,29,000	...	
Remittances between England and India—									
Remittance Account—									
Iraq drawings	100	2,41,60,960		...	1,03,10,000		...	1,70,00,000	
Sale of gold	...	2,00,00,000		...	...		...	...	
Other transactions	2,49,67,081	5,14,23,926		96,19,000	2,69,77,000		91,63,000	2,02,10,000	
Remittances from India for financing Home Treasury	...	23,14,16,640		...	42,00,00,000		...	31,50,00,000	
Transfers through the Paper Currency Reserve	14,02,03,794	5,84,77,728		6,00,00,000	...		...	...	
<b>TOTAL</b>	1,66,42,57,553	38,54,79,254	2,04,97,36,807	1,73,61,49,000	46,32,87,000	2,19,94,36,000	1,56,36,84,000	35,22,10,000	1,91,58,94,000
<b>Disbursements of Provincial Governments</b>	5,50,80,660	...	5,50,80,660	2,13,000	...	2,13,000	2,87,85,000	...	2,87,85,000
<b>TOTAL RECEIPTS</b>	5,49,43,86,951	2,29,44,83,553		5,34,22,16,000	2,02,30,11,000		5,44,72,74,000	1,84,68,56,000	
Opening Balance	25,95,80,424	9,82,19,688		31,13,62,292	10,38,42,476		24,26,92,292	11,91,73,476	
<b>GRAND TOTAL</b>	5,75,39,67,375	2,39,27,03,241		5,65,35,78,292	2,12,68,53,476		5,68,99,66,292	1,96,60,29,476	

\* Sterling converted into Rupees at £1 = Rs. 10.

(a) Of this amount, Rs. 86,584 represents the funds of the Gold Standard Reserve.

(b) Of this amount, Rs. 9,414 represents the funds of the Gold Standard Reserve.

DELHI,  
FINANCE DEPARTMENT,  
The 28th February 1925.

M. F. GAUNTLETT,  
Auditor General.



## Central Government, in India and in England—continued.

	ACCOUNTS, 1923-24			REVISED ESTIMATE, 1924-25			BUDGET ESTIMATE, 1925-26		
	India.	England.	TOTAL.	India.	England.	TOTAL.	India.	England.	TOTAL.
	R	R	R	R	R	R	R	R	R
Brought forward	3,42,00,27,031	2,10,90,95,716		3,17,34,00,000	1,90,79,78,000		3,49,39,28,000	1,87,58,20,000	
<b>Loans and Advances by the Central Government—</b>									
Advances to the Provincial Loans Fund	...	...	...	...	...	...	18,81,82,000	...	18,81,82,000
Other loans and advances	44,39,340	...	44,39,340	1,55,83,000	...	1,55,83,000	1,73,82,000	...	1,73,82,000
TOTAL	44,39,340	...	44,39,340	1,55,83,000	...	1,55,83,000	15,55,64,000	...	15,55,64,000
<b>Loans between Central and Provincial Governments</b>	12,28,05,246	...	12,28,05,246	10,66,88,000	...	10,66,88,000	...	...	...
<b>Remittances—</b>									
<b>Remittances within India—</b>									
Inland Money Orders	84,93,47,495			86,01,00,000	...		87,00,00,000	...	
Other Local Remittances	43,20,294			10,60,000	...		9,59,000	...	
Other Departmental Accounts	45,577			3,39,78,000	...		3,77,91,000	...	
<b>Net Payments into Civil Treasuries by—</b>									
Railways	17,49,17,959			32,96,86,000	...		21,85,87,000	...	
Posts and Telegraphs	3,86,25,724			3,91,05,000	...		3,27,15,000	...	
<b>Net Issues from Civil Treasuries to</b>									
Marine	71,34,085			38,79,000	...		49,95,000	...	
Army and Military Engineer Services	43,51,46,069			39,35,28,000	...		39,06,29,000	...	
<b>Remittances between England and India—</b>									
<b>Remittance Account—</b>									
Iraq drawings	2,42,14,490	...		1,63,10,000	...		1,70,00,000	...	
Sale of gold	2,00,00,000	...		...	...		...	...	
Other transactions	5,14,78,412	2,14,75,680		1,74,94,000	1,84,09,000		2,14,88,000	76,95,000	
<b>Remittances from India for financing Home Treasury</b>	23,14,16,640	...		42,00,00,000	...		31,50,00,000	...	
<b>Transfers through the Paper Currency Reserve.</b>	5,86,86,721	13,99,94,601		...	6,00,00,000		...	...	
TOTAL	1,89,53,33,466	16,14,70,481	2,05,68,03,947	2,11,52,60,000	7,34,09,000	2,18,86,69,000	1,90,91,64,000	76,95,000	1,91,68,69,000
<b>Balances of Provincial Governments</b>	...	1,82,94,568	1,82,94,568	...	2,62,93,000	2,62,93,000	...	3,06,03,000	3,06,03,000
<b>TOTAL DISBURSEMENTS</b>	5,44,26,05,083	2,28,88,60,765		5,41,08,86,000	2,00,76,80,000		5,55,86,56,000	1,91,41,18,000	
<b>Closing Balance</b>	31,13,62,292	(b) 10,38,42,476		24,26,92,292	(b) 11,91,73,476		13,13,10,292	(b) 5,19,11,476	
<b>GRAND TOTAL</b>	5,75,39,67,375	2,39,27,03,241		5,65,35,78,292	2,12,68,53,476		5,68,99,66,292	1,08,60,29,476	

H. DENNING,  
Controller of the Currency.

A. C. McWATTERS,  
Secretary to the Government of India.

**D.—Abstract Statement of the Receipts and Disbursements of the Central Government, in India and in England.**

REVENUE AND EXPENDITURE.	ACCOUNTS, 1923-24.				REVISED ESTIMATE, 1924-25.		BUDGET ESTIMATE, 1925-26.	
	Revenue.	Expenditure.	Net Receipts.	Net Charges.	Net Receipts.	Net Charges.	Net Receipts.	Net Charges.
	R	R	R	R	R	R	R	R
Principal Heads of Revenue								
Customs	39,69,64,296	71,35,688	38,98,28,608		43,97,82,000		45,50,71,000	
Taxes on Income	18,23,55,516	62,67,424	17,60,88,092		15,86,88,000		16,68,31,000	
Salt	10,01,50,871	1,36,11,986	8,65,38,884		6,47,35,000		5,58,63,000	
Opium	4,24,81,674	2,58,79,559	1,66,02,095		1,30,73,000		1,75,56,000	
Other Heads	2,28,56,225	15,09,457	2,13,46,768		1,65,59,000		1,61,74,000	
TOTAL	74,48,08,561	5,44,04,114	69,04,04,447	...	69,28,37,000	...	71,14,95,000	...
Forest and other Capital outlay charged to Revenue.								
Capital outlay on Salt Works	...	...	...	...	...	10,06,000	...	14,93,000
Capital outlay on Security Printing Press	...	...	...	...	...	11,05,000	...	18,00,000
Commercial Services								
Irrigation	10,54,064	16,42,139	...	5,88,075	...	13,03,000	...	7,37,000
Posts and Telegraphs	96,12,987	25,37,942	70,75,045	...	91,76,000	...	96,28,000	...
Debt Services								
Interest	3,16,59,620	17,33,44,971	...	14,16,85,351	...	14,12,45,000	...	14,57,62,000
Civil Administration								
Civil Administration	68,51,292	9,33,97,308	...	8,65,46,016	...	9,56,17,000	...	10,25,38,000
Currency and Mint								
Currency	2,95,39,974	83,52,751	2,11,87,223	...	2,99,05,000	...	3,26,42,000	...
Civil Works								
Mint	17,34,017	15,54,647	1,79,370	...	22,68,000	...	8,18,000	...
Civil Works	37,05,245	1,70,31,590	...	1,33,26,345	...	1,81,15,000	...	1,58,29,000
Miscellaneous Civil Services								
Famine Relief	...	5,002	...	5,002	...	...	...	...
Superannuation	35,44,461	2,97,59,844	...	2,62,15,383	...	2,64,00,000	...	2,51,31,000
Miscellaneous	45,89,360	68,88,051	...	22,98,691	...	79,55,000	...	57,01,000
Other Heads	13,44,365	79,96,085	...	66,53,620	...	70,90,000	...	49,88,000
Military Services								
Army	3,43,33,000	46,55,12,695	...	43,11,79,695	...	43,08,71,000	...	43,88,51,000
Non-effective	32,90,299	9,39,44,857	...	9,06,54,558	...	8,76,04,000	...	8,56,99,000
Marine	24,73,367	96,54,423	...	71,81,058	...	64,57,000	...	73,67,000
Military Engineer Services	80,59,731	4,13,19,783	...	3,32,60,052	...	3,83,68,000	...	3,05,60,000
Provincial Contributions and miscellaneous adjustments between Central and Provincial Governments								
Extraordinary Items	9,21,54,718	37,98,778	8,83,55,940	...	8,68,84,000	...	6,56,40,000	...
Extraordinary Items	2,59,65,851	3,40,96,207	...	81,30,356	2,55,89,000	...	13,33,000	...
TOTAL	1,00,47,20,912	1,04,52,42,089	80,72,02,025	84,77,23,202	84,66,59,000	86,31,36,000	82,15,56,000	86,65,29,000
Railways (as per Railway Budget)								
TOTAL	32,69,42,393	26,25,21,458	6,44,20,935	...	5,64,35,000	...	5,23,74,000	...
GRAND TOTAL	1,33,16,63,305	1,30,77,63,547	87,16,22,960	84,77,23,202	90,30,94,000	86,31,36,000	87,39,80,000	86,65,29,000
Surplus			2,38,99,758	...	3,99,58,000	...	74,01,000	...
Deficit			...	...	...	...	...	...
Capital Account								
Irrigation, Posts and Telegraphs and other Capital not charged to Revenue:—								
Construction of Irrigation Works	...	...	...	13,104	...	16,000	...	27,000
Capital outlay on Posts and Telegraphs	...	...	...	75,21,560	...	1,64,98,000	...	2,13,53,000
Initial expenditure on new Capital at Delhi	...	...	...	1,54,73,652	...	1,37,00,000	...	1,55,00,000
Railway Capital not charged to Revenue—								
As per Railway Budget	...	...	...	21,82,93,156	...	40,50,45,000	...	32,14,63,000
Debt, Deposits, Advances and Remittances								
Permanent Debt (net)	...	...	37,13,70,540	...	30,05,83,000	...	8,95,14,000	...
Floating Debt (net)	...	...	...	19,46,70,000	...	2,12,20,000	...	...
Unfunded Debt (net)	...	...	9,80,06,571	...	9,67,35,000	...	9,80,21,000	...
Loans and Advances by Central Government (net)	...	...	...	3,24,930	...	1,17,01,000	...	14,79,30,000
Loans between Central and Provincial Governments	...	...	...	10,12,11,803	...	9,39,50,000	...	...
Deposits and Advances (net)	...	...	7,10,17,040	...	8,67,98,000	...	13,54,76,000	...
Remittances (net)	...	...	...	70,67,140	1,07,67,000	...	...	9,65,000
Balances of Provincial Governments (net)	...	...	3,67,86,092	...	...	2,60,60,000	...	18,18,000
Cash Balance								
Opening Balance	...	...	35,78,00,112	...	41,52,04,768	...	36,18,65,768	...
Closing Balance	...	...	...	41,52,04,768	...	36,18,65,768	...	18,32,21,768
TOTAL			95,97,80,113	95,97,80,113	95,00,45,768	95,00,45,768	69,22,77,768	69,22,77,768

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Auditor General.

H. DENNING,  
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DELHI,  
FINANCE DEPARTMENT,  
The 28th February, 1925.